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May 24, 2022

BY E-FILING

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

Re: Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company - Fort Meade, and Florida Public Utilities Company - Indiantown Division.

Dear Mr. Teitzman:

Attached, for electronic filing, please find the Testimony and Exhibits JDT-1 through JDT-4 of John Taylor.

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

(Document 5 of 27)

Sincerely,

A handwritten signature in black ink that reads 'Beth Keating' with a stylized flourish at the end.

Beth Keating
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BEFORE
THE
FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA PUBLIC UTILITIES COMPANY

DOCKET NO. 20220067-GU

DIRECT TESTIMONY
OF
JOHN D. TAYLOR

May 24, 2022

1 **INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. My name is John D. Taylor, and my business address is 10 Hospital Center Commons,
4 Suite 400, Hilton Head Island, South Carolina 29926.

5 **Q. On whose behalf are you appearing in this proceeding?**

6 A. I am appearing on behalf of Florida Public Utilities Company. (“FPUC” or the
7 “Company”).

8 **Q. By whom are you employed and in what capacity?**

9 A. I am employed by Atrium Economics, LLC (“Atrium”) as a Managing Partner.

10 **Q. Have you prepared an Appendix describing your professional qualifications?**

11 A. Yes. Appendix A to my Direct Testimony presents my professional qualifications.

12 **Q. What was Atrium’s assignment in this proceeding?**

13 A. FPUC requested Atrium to forecast Test Year Billing Determinants, support a proposed
14 consolidated rate class structure, develop the required embedded class cost of service
15 study (“COSS”), and support its rate design efforts. In this regard, I am sponsoring the
16 COSS that allocates FPUC’s gas distribution costs to its proposed rate classes, class
17 revenue increase apportionment, proposed rate design, and associated tariffs. In
18 addition, I am sponsoring several Minimum Filing Requirements (“MFR”) schedules
19 required by the Florida Public Service Commission (“FPSC” or the “Commission”).

20 **Q. Which MFR Schedules are you sponsoring?**

21 A. Exhibit JDT-1 lists the consolidated MFRs that I am sponsoring or co-sponsoring. A
22 summary of these MFRs is provided below.

- 1 • E-1: Page 1: This schedule summarizes therm sales and revenue computed using
2 present rates under the present rate structure.
- 3 • E-1: Page 2: This schedule summarizes therm sales and revenue computed using
4 present rates and projected billing determinants under the present and proposed
5 rate structures.
- 6 • E-1: Page 3: This schedule summarizes therm sales and revenue computed using
7 proposed rates and projected billing determinants under the proposed rate
8 structure.
- 9 • E-2: Pages 1 and 2: This schedule is a comparative schedule that summarizes
10 data shown within the E-1 schedules.
- 11 • E-4: Page 1: This schedule demonstrates monthly sales for the historical years of
12 2018, 2019, 2020, the historical base year ending December 31, 2021, and the
13 project test year. It also shows the historical sales that occurred, by rate schedule,
14 coincident with each historical peak month.
- 15 • E-5: All pages: These schedules illustrate monthly bill comparisons under
16 present and proposed rates by rate class.
- 17 • E-7: This schedule develops the average meter set and service cost by the current
18 and proposed rate classes.
- 19 • E-8: The schedule is used for documenting the direct assignment of facilities.
- 20 • G-2 Page 6: This schedule provides the calculation for revenue and cost of gas
21 for the projected 2022 year (historical base year +1).
- 22 • G-2 Page 7: This schedule provides the calculation for revenue and cost of gas
23 under the present rate for the test year 2023.

- 1 • G-2 Page 8-11: This schedule provides the calculation for revenue and cost of
- 2 gas under the proposed rates for the test year 2023.
- 3 • H Schedules: The H Schedules reflect the Commission provided MFR template
- 4 for the Fully Allocated Embedded Cost of Service displaying the cost for
- 5 providing service to each rate class.

6 **Q. Please summarize your testimony.**

7 A. In my testimony, I present the forecasted Test Year Billing Determinants and the process

8 and determinations made in an effort for rate structure consolidation. I then present the

9 COSS and discuss its results, present the revenue increase apportionment to FPUC's rate

10 classes, and present the rate design proposals filed by FPUC in this proceeding. My

11 testimony consists of this introduction and summary section and the following additional

12 sections:

- 13 • Development of Billing Determinants and Associated Revenues
- 14 • Embedded Class Cost of Service Study
- 15 • Principles of Sound Rate Design
- 16 • Proposed Consolidation of Existing Rate Schedules
- 17 • Determination of Proposed Class Revenues
- 18 • Proposed Rate Design

19 **Q. In addition to the MFR Schedules you listed, are you sponsoring any exhibits as**

20 **part of your direct testimony?**

21 A. Yes, I am sponsoring Exhibits JDT-1 through JDT-4, prepared by me or under my direct

22 supervision. The attachments are as follows:

1

Table 1 – Exhibits to Direct Testimony of John D. Taylor

Exhibits JDT-1	MRFs Sponsored by John D. Taylor
Exhibits JDT-2	Billing Determinants Forecasting Methodologies
Exhibits JDT-3	Existing Class Conversion to Proposed Rate Classes
Exhibits JDT-4	Alternative Bill Impact by Current Rate Class

2

3

I. DEVELOPMENT OF BILLING DETERMINANTS AND ASSOCIATED

4

REVENUES

5

Q. Are you presenting the historical base year and forecasted test year billing

6

determinants and test year revenues?

7

A. Yes. This information is provided on MFR Schedule E-1. The starting point on

8

Schedule E-1 (1of3) is the historical 2021 base period number of bills, therm sales, and

9

associated revenues. Then on Schedule E-1 (2 of 3), projected bills and normalized

10

therm sales are presented to reflect projected values under the present rate structure to

11

demonstrate the difference between the base year and projections. Additionally,

12

Schedule E-1 (2 of 3) is presented using the proposed rate structure to show the transition

13

from the current rate classes to the proposed rate classes, further described in Section

14

IV. Finally, Schedule E-1 (3 of 3) is presented for the proposed rates and associated

15

revenue based on the proposed rate structure.

16

Q. How are the forecasted test year revenues developed for each rate class?

17

A. Forecasted Test Year revenue is an estimate of the revenue based on forecasted billing

18

determinants and the rates in place when filing for a rate change. It is developed by

19

multiplying forecasted billing determinants for each rate class, comprised of total annual

20

therms and bill counts (customer counts x 12) to the current rates. The billing

1 determinants used to produce the Forecasted Test Year revenue are also used to estimate
2 the revenue from proposed rates.

3 **Q. Please describe how the forecast of annual therms and customer counts was**
4 **completed?**

5 A. The process contained five steps:

6 1 - Extraction and Transformation of Annual Data: The first step was to extract and
7 transform the annual customer datasets from 2012 to 2021, representing ten years and
8 120 months of data. These datasets contained individual customer usage by month and
9 allowed for significant granularity in the data and analytics utilized in the statistical
10 analyses.

11 2 - Alignment and Categorization of Customers: The next step in the process was to
12 align the data sets across three categories (1) business units, (2) rate classes, and (3)
13 customer classes, so residential and non-residential customers on the same classes can
14 be reviewed separately. This resulted in unique forecast groups that could be further
15 analyzed.

16 3 – Geo-Location and Incorporation of Weather Data: Once the annual data sets were
17 combined across 96 months and collated into rate classes and customer classes, weather
18 data was incorporated into the data set. In this step, we geo-located all customers using
19 their service address and appropriately assigned HDD values to customer rate classes
20 and business units to their nearest weather station. As a result, six different weather
21 stations were used in different proportions for each combination forecast group that
22 reflected the distribution of customer’s assigned weather station within each forecast
23 group.

1 4 – Initial Statistical Review: Time-Series Decomposition of each forecast group was
2 calculated to identify trends and seasonal patterns within the data. In addition,
3 correlation calculations were analyzed to ascertain which forecast groups’ demonstrated
4 weather-sensitive usage across the 120 months. Data was analyzed to ascertain which
5 forecast groups contained trending customer counts. Lastly, a statistical analysis was
6 conducted, which indicated customer usage was not dependent on natural gas prices.

7 5 – Forecast of Customer Count and Use Per Customer: The last step was to forecast
8 Customer Count & Use per Customer using multiple linear regression and
9 Autoregressive Integrated Moving Average (ARIMA) ¹ models those forecast groups
10 exhibiting weather-sensitive loads and trending customer counts. Model comparison
11 was performed by back-testing each model on the last 24 months in order to assess
12 accuracy and statistical diagnostics. The model with the highest accuracy and successful
13 model diagnostics tests was chosen as the final forecasting model.

14 **Q. How were these results used to develop the forecasted billing determinants and**
15 **forecasted customer counts?**

16 A. The Company has four gas business units throughout Florida and 54 different tariffed
17 rate classes. Customer growth for each division and rate class was forecasted
18 individually and then aggregated to get total company level forecasts. The following
19 methods were applied to the customer groups to develop billing determinant projections:

- 20 • Use per Customer - Forecasted customer counts are multiplied by the use per
21 customer projections developed in the regression analysis discussed above.

¹ ARIMA models are commonly used to gain insight and develop forecasts from time series data. The features of an ARIMA model is that it uses lagged moving averages to predict future averages taking into account, trends, seasonality, and randomness in a data set; while weighing more recent data points more.

1 • Use per Customer Growth Rate – Current use per customer is escalated using the
2 projected percent change produced by the regression analysis.

3 • Historical Base, Average or Adjusted - Historical base period relies on the 2021
4 data. Average uses 2019-2021 average billing determinants. In some instances,
5 classes were adjusted to known events that will impact their forecasted usage.

6 Please see Exhibit JDT-2 for the methods applied to each customer class to determine
7 forecasted customer count and billing determinants.

8 **Q. Were the projections reviewed for reasonability by any other parties?**

9 A. After the projections were completed, they were also reviewed by FPUC personnel
10 familiar with customer growth and usage trends across the four gas business units.

11 **Q. Did you adjust the forecast to account for recent economic trends, global energy
12 markets, or changes in usage occurring from Coronavirus disease 2019 (“COVID-
13 19”)?**

14 A. No. The estimates were developed by rigorously analyzing historical data and applying
15 robust ARIMA and Multiple Linear Regression models, commonly used for demand
16 forecasting across multiple industries. By back-testing models over the past two years
17 (i.e. January 2020-December 2021) we were able to see that both models maintained a
18 high degree of accuracy throughout this time-period. With exceptions of a few months
19 due to COVID-19 related economic shocks, the high-degree of accuracy that was able
20 to be maintained highlights the success of this statistical modelling process. In addition,
21 the high-level of testing accuracy showcases the natural consumption and trends of
22 customers and usage within forecasted groups.

23 While natural gas prices are seeing recent increases and possible future volatility due to

1 instability in global natural gas markets, statistical analysis indicated usage was not
2 dependent on gas prices. Lastly, economic trends and changes in housing markets
3 impact demand for natural gas services and usage levels, but these variables are difficult
4 to predict and can lead to careless extrapolations. The United States economy and
5 Florida's economy have recovered from the initial impact of COVID-19, but recent
6 market losses and high inflation rates may put a damper on economic growth. The
7 benefit of an ARIMA model is its unbiased processing of time-series data where it is not
8 necessary to adjust for specific occurrences of outliers through 'dummy variables' or
9 include multiple variables that can only have marginal impacts on the forecast. In short,
10 the forecast is robust and rigorous and represents an accurate expectation of the future
11 without assumptions about the occurrence of extreme non-typical situations – or at least
12 extreme non-typically situations that have not occurred over the last ten years.

13 **Q. How are rate class revenues presented in the MFRs?**

14 A. Projected revenues by customer class presented monthly on Schedules G-2 Pages 6
15 through 11, depicting the development of the proposed revenues for the bridge
16 (historical base year +1) and test years under the current rates, and test year revenues
17 under the proposed rates. Customer bills and associated billing determinants were
18 determined based on the process discussed above and incorporated into Schedule G-2
19 Pages 6 through 11. Schedule G2 Page 6 reflects revenues for the bridge between the
20 historical and test year under the current rates. Similarly, Schedule G-2 Page 7 reflects
21 revenues for the projected test year under present rates. Finally, Schedule G-2 Page 8
22 derives revenues based on the projected customer bills and billing determinants under
23 the proposed rates.

1 **II. EMBEDDED CLASS COST OF SERVICE STUDY**

2 **Q. What is the general purpose and use of a COSS in regulatory proceedings?**

3 A. The purpose of a COSS is to allocate the gas distribution utility’s overall adjusted test
4 year costs to the various classes of service in a manner that reflects the relative costs of
5 providing service to each class. Conducting a COSS represents an attempt to analyze to
6 what degree each group of customers causes the utility to incur costs to provide service.
7 Finally, COSS provides different contributions to the development of economically
8 efficient rates and the cost responsibility by rate class. This is accomplished through
9 analyzing costs and assigning each rate class its proportionate share of the utility’s total
10 revenues and costs within the test year. The results of these studies can be utilized to
11 determine the relative cost of service for each rate class, help determine the individual
12 class revenue responsibility, and provide guidance with rate design. Using the cost
13 information per unit of demand, customer, and energy developed in the COSS to
14 understand and quantify the allocated costs in each rate class is a useful step in the rate
15 design process to guide the development of rates.

16 **Q. Are there factors that influence a gas utility’s overall cost allocation framework**
17 **when performing a COSS?**

18 A. Yes. First, the fundamental and underlying philosophy applicable to all cost studies
19 pertains to the concept of cost causation to allocate costs to customer groups. Cost
20 causation addresses the question - which customer or group of customers causes the
21 utility to incur particular costs? To answer this question, it is necessary to establish a
22 linkage between a utility’s customers and the particular costs incurred by the utility in
23 serving those customers. The factors which can influence the cost allocation methods

1 used to perform a COSS include: (1) the physical configuration of the utility’s gas
2 system; (2) the availability of data within the utility; and (3) the state regulatory policies
3 and requirements applicable to the utility. It is important to understand these
4 considerations because they influence the overall context of a utility’s cost of service
5 study and indicate where efforts should be focused to conduct a more detailed analysis
6 of the utility’s gas system.

7 **Q. Please describe the cost of service model utilized to develop the COSS?**

8 A. The Excel-based cost of service model used was provided by the PSC and is required to
9 be submitted as part of the Minimum Filing Requirements (MFR).² The required cost
10 of service model is within the MFR H Schedules. It consists of several pages utilized to
11 allocate various components of the Company’s revenue requirements prescribed by the
12 Excel model’s built-in formulas and logic. It summarizes the results of these allocations
13 showing the current rate of return for each rate class and the revenue requirement at an
14 equal rate of return.

15 **Q. Is the COSS filed in this proceeding aligned with previous cost of service studies
16 filed by the Company in past rate case proceedings?**

17 A. In the Company’s previous three rate case filings³, the Company relied on the Cost of
18 Service Model provided by the PSC and required to be submitted as part of the Minimum
19 Filing Requirements. While a comprehensive review was not undertaken to detail every
20 difference between these filings and the present H Schedule, I reviewed these past

² The information required by Commission Form PSC 1027 (12/20), entitled “Minimum Filing Requirements for Investor Owned Natural Gas Utilities,” which is incorporated into rule 25-7.039, and is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-12643>.

³ Florida Public Utilities Company (Natural Gas Division) 2009 Rate Case – Docket No.: 080366-GU | Florida Division of Chesapeake Utilities Corporation d/b/a Central Florida Gas 2007 Rate Case Docket No. 09125-GU | Florida Public Utilities Company-Indiantown Division 2003 Rate Case Docket No. 030954-GU

1 filings, and they appear to align with the methods employed in this case.

2 **Q. What was the source of the cost data analyzed in the Cost of Service Model?**

3 A. All cost of service data was extracted from the Company's total cost of service (i.e., total
4 revenue requirement) and schedules in this filing. Where more detailed information was
5 required to perform various analyses related to certain plant and expense elements, the
6 data were derived from the historical books and records of the Company and information
7 provided by Company personnel. For instance, the weighted customer allocation factor
8 used in MFR Schedule H was developed based on the average cost of providing a meter
9 and service for each rate class, as shown in MFR Schedule E-7 for the current and
10 proposed rate structures.

11 **Q. How are the FPUC rate classes structured for purposes of conducting the Cost of
12 Service Model?**

13 A. As discussed in section III below, the Company proposes 16 consolidated rate classes
14 and developed the COSS using relative costs and usage details for these 16 consolidated
15 rate classes.

16 **Q. Please describe the organization of the Cost of Service Model?**

17 A. The Cost of Service model starts with the population of Schedule H-3. Within Schedule
18 H-3, all projected expenses (operating, maintenance, depreciation, amortization, income
19 taxes, and taxes other than income taxes), rate base, and accumulated depreciation are
20 listed by FERC general ledger and plant account classifier. Schedule H-3 classifies costs
21 as Customer, Capacity, and Commodity. Then Schedule H-2 allocates these
22 classified costs to each rate class included in the COSS. Schedule H-1 summarizes
23 these allocations, illustrating the deficiency for each rate class and the current rate of

1 return.

2 **Q. Please describe the content of Schedule H-1, which summarizes the results of the**
3 **COSS?**

4 A. The difference between the computed revenue requirement and the revenue that would
5 be derived without making any rate changes equals the Company's Net Operating
6 Income deficiency, as shown on Schedule H-1 / Schedule D. The Rate of Return is
7 determined by subtracting the revenue derived from each rate class from the expenses
8 attributable to each rate class and then dividing the result by the rate base attributed to
9 each rate class. Schedule H-1 / Schedule C within the PSC provided H Schedule
10 contains two pages. Page 1 contains the rate of return projected to be otherwise realized
11 by rate class, absent a rate increase in the results for the projected test year. Page 2
12 shows the rate of return resulting from each rate class providing an equal rate of return,
13 commonly referred to as parity. An additional page (Page 3) was added to this template
14 showing the Company's proposed revenue targets by rate class, further described in
15 Section V below.⁴ Lastly, H-1 Schedule A contains the Company's proposed revenue
16 targets by rate class, the proposed customer charge rates, and proposed volumetric rates.

17 **Q. Please summarize the results of COSS.**

18 A. Table 2 below presents a summary of the results of the COSS that can be reviewed in
19 detail within MFR Schedule H-1 Schedule D (page 5 of 6). The COSS shows an overall
20 revenue deficiency to the Company of \$24,061,982.

⁴ The PSC provided MFR template Schedule H-1 / Schedule B contained a line item titled 'STAFF PROPOSED RATES', which was linked to the revenues on Schedule H-1 / Schedule C – showing the revenues for each class at equal rates of return. This page was maintained but the line item 'STAFF PROPOSED RATES' was changed to 'REVENUES AT EQUAL RETURN' denoting revenues were set at equal rates of return as shown on Schedule H-1 / Schedule C.

1

Table 2 - Summary Results of the Company’s COSS

Rate Class	Current Revenues	Cost to Serve	Deficiency/ (Surplus)	Current Rate of Return
Residential - 1	\$ 5,457,010	\$ 14,128,326	\$ 8,671,315	-11.44%
Residential - 2	\$ 10,328,828	\$ 20,340,879	\$ 10,012,051	-6.61%
Residential - 3	\$ 13,056,717	\$ 14,351,536	\$ 1,294,819	5.62%
Residential Standby Generator	\$ 303,620	\$ 579,384	\$ 275,765	-6.49%
General Service - 1	\$ 1,230,993	\$ 1,860,588	\$ 629,595	-1.87%
General Service - 2	\$ 5,456,957	\$ 5,217,182	\$ (239,775)	8.78%
General Service - 3	\$ 7,450,797	\$ 6,713,188	\$ (737,610)	9.96%
General Service - 4	\$ 13,895,724	\$ 12,262,074	\$ (1,633,650)	10.29%
General Service - 5	\$ 5,205,845	\$ 5,429,641	\$ 223,796	7.07%
General Service - 6	\$ 4,367,327	\$ 5,030,163	\$ 662,836	5.47%
General Service - 7	\$ 2,691,137	\$ 3,829,088	\$ 1,137,951	2.56%
General Service - 8	\$ 4,411,913	\$ 9,334,864	\$ 4,922,951	-1.52%
Commercial - Interruptible	\$ 3,156,442	\$ 1,974,888	\$ (1,181,554)	18.35%
Commercial - NGV	\$ 395,638	\$ 390,112	\$ (5,526)	8.05%
Commercial - Outdoor Lighting	\$ 137,878	\$ 49,980	\$ (87,897)	41.69%
Commercial Standby Generator	\$ 169,139	\$ 286,053	\$ 116,914	-4.52%
Total Base Rate Revenue	\$ 77,715,965	\$ 101,777,947	\$ 24,061,982	
Other Operating Revenue	\$ 3,589,353			
Total Distribution Margin Revenue	\$ 81,305,318			2.51%

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Table 2 presents the revenue deficiency/(surplus) for each rate class and the class rate of return on the net rate base at present rates. Regarding rate class revenue levels, Table 2 shows that all classes except GS-2, GS-3, GS-4, Commercial-Interruptible, Commercial-NGV, and Outdoor Lighting are being charged rates that recover less than their indicated costs of service.

8

III. PRINCIPLES OF SOUND RATE DESIGN

9

Q. Please identify the rate design principles utilized in developing the Company’s rate design proposals.

10

11

A. Several rate design principles find broad acceptance in the recognized literature on utility ratemaking and regulatory policy. These principles include:

12

13

- 1) Cost of Service;

- 1 2) Efficiency;
- 2 3) Value of Service;
- 3 4) Stability/Gradualism;
- 4 5) Non-Discrimination;
- 5 6) Administrative Simplicity; and
- 6 7) Balanced Budget.

7 These rate design principles draw heavily upon the “Attributes of a Sound Rate
8 Structure” developed by James C. Bonbright in Principles of Public Utility Rates;
9 Columbia University Press (1961).

10 **Q. Can the objectives inherent in these principles compete with each other at times?**

11 A. Yes, these principles can compete with each other, and this tension requires further
12 judgment to strike the right balance between the principles. Detailed evaluation of rate
13 design recommendations must recognize the potential and actual tension between these
14 principles. Indeed, Bonbright discusses this tension in detail. Rate design
15 recommendations must deal effectively with such tension. There are tensions between
16 cost and value of service principles and efficiency and simplicity. There are potential
17 conflicts between simplicity and non-discrimination; and between the value of service
18 and non-discrimination. Other potential conflicts arise where utilities face unique
19 circumstances that must be considered as part of the rate design process. For FPUC,
20 these unique circumstances are related to the effort of rate consolidation, which adds
21 another competing element in rate design reviews.

22 **Q. How are these principles translated into the design of rates?**

23 A. The overall rate design process, which included the design of a consolidated rate
24 structure, the apportionment of the revenues to be recovered among rate classes, and the
25 determination of rate structures within rate classes, consists of finding a reasonable

1 balance between the above-described criteria or guidelines that relate to the design of
 2 utility rates. Economic, regulatory, historical, and social factors all enter the process.
 3 In other words, both quantitative and qualitative information is evaluated before
 4 reaching a final rate design determination. Out of necessity, the rate design process
 5 must, in part, be influenced by judgmental evaluations.

6 **IV. PROPOSED CONSOLIDATION OF EXISTING RATE SCHEDULES**

7 **Q. Does the Company propose any modifications to its existing rate classes?**

8 A. Yes. The Company proposes consolidating its current 54 tariffed rate classes across four
 9 service territories into 16 rate classes, as shown in Table 2 below.

10 **Table 3 – Proposed Rate Classes and Applicability**

Proposed Rate Classes	Applicability (Therms)
Residential – 1 - Closed	< 100
Residential - 2 - Closed	≥ 100 < 250
Residential - 3	≥ 250 or New Customers
Residential Standby Generator	n/a
General Service - 1	< 1000
General Service - 2	≥ 1000 < 5,000
General Service - 3	≥ 5,000 < 10,000
General Service - 4	≥ 10,000 < 50,000
General Service - 5	≥ 50,000 < 250,000
General Service - 6	≥ 250,000 < 500,000
General Service - 7	≥ 500,000 < 1,000,000
General Service - 8	≥ 1,000,000
Commercial - Interruptible	≥ 100,000
Commercial - NGV	n/a
Commercial - Outdoor Lighting	n/a
Commercial Standby Generator	n/a

11

12 **Q. Is the Company proposing full consolidation of rates across all business units?**

13 A. Given the existing large rate disparity across the Company’s business units, the proposed

1 consolidation is one of rate structure and not full consolidation of rates. The proposed
2 rate classes listed in Table 3 above will be available across all existing FPUC business
3 units, but the rates charged will be unique to three service areas. As further discussed
4 in Section VII, the Company proposes fully consolidating the rate classes and rates for
5 Florida Public Utilities Company (Natural Gas Division) and Florida Division of
6 Chesapeake Utilities Corporation d/b/a Central Florida Gas. The proposed rate classes
7 will also be utilized for Florida Public Utilities Company-Fort Meade and Florida Public
8 Utilities Company-Indiantown Division, but the rates will differ. As such, there will be
9 three sets of proposed rates applicable to three service areas: (1) Florida Public Utilities
10 Company (Natural Gas Division) and Florida Division of Chesapeake Utilities
11 Corporation d/b/a Central Florida Gas, (2) Florida Public Utilities Company-Fort Meade
12 and (3) Florida Public Utilities Company-Indiantown Division.

13 **Q. Why is the Company proposing this consolidation of rate classes?**

14 A. The Company undertook a review of its current rate structures across all four business
15 units and found the current rate structures are overly stratified and the overall number of
16 different rate classes unnecessary. For instance, the Florida Division of Chesapeake
17 Utilities Corporation d/b/a Central Florida Gas relies on 25 different tariffed rate classes,
18 with five closed to new customers. The Company retained Atrium Economics to review
19 these current rate structures and develop a consolidated structure to modernize and align
20 rate classes across all four business units. The principles of rate design discussed in
21 Section II above were relied on as guiding principles, where efforts were made to
22 balance concepts of cost of service, efficiency in rates, simplicity, and feasibility –
23 ultimately resulting in alignment and modernization through a consolidated rate

1 structure. Atrium worked collaboratively with FPUC personnel in this review and the
2 development of the consolidated structure presented in this testimony.

3 **Q. What analyses were utilized in developing the proposed rate classes?**

4 A. Atrium performed a detailed analysis of the customers' premises and related annual
5 consumption of therms based on the historical year 2021 to recommend customer
6 transition to the proposed classes. The primary guiding principles to transition
7 customers from existing classes to the new ones were customer type and annual
8 consumption. All customers were grouped into homogeneous groups to understand the
9 Company's customer structure from the consolidated perspective and their consumption
10 behaviors. The current rate structures, represented by 54 distinct tariffed rate classes,
11 were reviewed to develop reasonably aligned applicability ranges across a more
12 manageable number of rate classes. The analysis and recommended transition of the
13 current customers to the proposed classes were reviewed with FPUC personnel before
14 finalizing the proposed rate classes.

15 **Q. Are customers on existing rate classes all moving to the same proposed consolidated
16 rate class?**

17 A. No. Given the differences in the current rate structures across the business units, the
18 consolidation process could not match each present rate class to a proposed rate class.
19 If there were a one-to-one matching between existing and proposed rate classes, dozens
20 of rate classes would remain. Instead, new applicability thresholds resulted in customers
21 on the same existing rate class moving to different proposed rate classes. For instance,
22 the Florida Division of Chesapeake Utilities Corporation d/b/a Central Florida Gas
23 includes a rate class Firm Transportation Service - 1, which contains both residential and

1 non-residential accounts. Customers on this rate class were migrated to Residential 1,
2 Residential 2, Residential 3, General Service-1, and General Service-2. Each individual
3 customer was assigned to the proposed consolidated classes according to their customer
4 type and annual consumption. As a result, the conversion schedules were developed to
5 transition forecasted customer counts and billing determinants to the proposed classes,
6 as depicted in Exhibit JDT-3.

7
8 **V. DETERMINATION OF PROPOSED CLASS REVENUES**

9 **Q. Please describe the approach to apportion FPUC's proposed revenue increase to**
10 **its rate classes.**

11 A. The apportionment of revenues among rate classes consists of deriving a reasonable
12 balance between various criteria or guidelines related to the design of utility rates. The
13 various criteria that were considered in the process included: (1) class contribution to
14 present revenue levels, (2) customer impact considerations, and (3) cost of service.

15 **Q. Did you consider various class revenue options in conjunction with your**
16 **evaluation and determination of FPUC's interclass revenue proposal?**

17 A. Yes. Using FPUC's proposed revenue increase and the results of the COSS, Atrium
18 evaluated a few options for the assignment of that increase among its customer classes
19 and, in conjunction with FPUC personnel and management, ultimately decided upon
20 one of those options as the preferred method. The first option evaluated was to set
21 revenues to the cost to serve for each rate class resulting from the methods employed
22 in the COSS, as shown in MFR Schedule H page 2 of 6. However, this fully cost-
23 based option was not the preferred solution, as there were large increases required for

1 some of the rate classes. For instance, moving the Residential-1 rate class to their cost
2 to serve would require an \$8.7M increase to their current revenues of \$5.5M,
3 representing a 146% increase, as shown on MFR Schedule H-1 page 2 of 6. A second
4 option considered was assigning the increase in revenues to FPUC's proposed
5 customer classes based on an equal percentage basis of its current non-gas revenues.
6 In other words, every rate class would receive the same percentage increase on a fully
7 consolidated basis. However, when this option was evaluated, significant increases
8 were developing for customers served on FPUC's existing rate classes for the Fort
9 Meade and Indiantown business units. Given the relatively lower total revenue
10 contributions from these business units, it was determined to first set these business
11 units' average increase to 19% for Ft. Meade and 24% for Indiantown. This created a
12 safeguard for these customers so they would not receive significant increases resulting
13 from the consolidation of rates across all four divisions.

14 **Q. Once the total revenues were set for these two divisions, how was the remaining**
15 **revenue apportioned to the other two business units?**

16 A. After further discussions and review, it was determined the current rates were
17 adequately similar to facilitate full consolidation of rates for (1) Florida Public Utilities
18 Company (Natural Gas Division) and (2) Florida Division of Chesapeake Utilities
19 Corporation d/b/a Central Florida Gas. The remaining revenue requirement was
20 apportioned to the consolidated rate classes for those customers historically served
21 from these two business units, in varying proportions. While efforts were made to
22 move each rate class closer to their cost to serve, this movement was mitigated in an
23 effort to limit customer bill impacts. The result of this approach is reflected on MFR

1 Schedule H-1 page 1 of 6 and in Table 4 and Table 5 below. Table 4 shows the proposed
 2 based rate revenues for each rate division. Table 5 summarizes the proposed revenue
 3 change for each rate class and the percent change in total revenues resulting from the
 4 above-described process.

5 **Table 4 – Proposed Revenues by Rate Division**

Rate Class	Proposed Revenue	Indiantown	Ft. Meade	CFG & FPUC
Residential - 1	\$ 6,556,821	\$ 28,616	\$ 40,806	\$ 6,487,400
Residential - 2	\$ 12,630,036	\$ 77,232	\$ 48,257	\$ 12,504,548
Residential - 3	\$ 14,636,336	\$ 32,734	\$ 17,413	\$ 14,586,190
Residential Standby Generator	\$ 449,720	\$ -	\$ -	\$ 449,720
General Service - 1	\$ 1,508,776	\$ 2,928	\$ 6,606	\$ 1,499,242
General Service - 2	\$ 7,127,922	\$ 3,365	\$ 21,819	\$ 7,102,738
General Service - 3	\$ 10,216,479	\$ 5,852	\$ 15,002	\$ 10,195,625
General Service - 4	\$ 19,345,105	\$ 2,559	\$ 33,407	\$ 19,309,139
General Service - 5	\$ 7,516,343	\$ -	\$ 35,860	\$ 7,480,483
General Service - 6	\$ 6,909,833	\$ -	\$ -	\$ 6,909,833
General Service - 7	\$ 4,240,887	\$ -	\$ -	\$ 4,240,887
General Service - 8	\$ 6,162,549	\$ -	\$ -	\$ 6,162,549
Commercial - Interruptible	\$ 3,645,154	\$ -	\$ -	\$ 3,645,154
Commercial - NGV	\$ 518,135	\$ -	\$ -	\$ 518,135
Commercial - Outdoor Lighting	\$ 66,160	\$ -	\$ -	\$ 66,160
Commercial Standby Generator	\$ 247,691	\$ -	\$ -	\$ 247,691
Total Base Rate Revenue	\$ 101,777,947	\$ 153,286	\$ 219,169	\$101,405,492
Other Operating Revenue	\$ 3,589,353			
Total Distribution Margin Reven	\$ 105,367,301			

6

7

1

Table 5 - Proposed Class Revenue Apportionment

Rate Class	Current Revenues	Proposed Revenues	Proposed Increase	Percent Increase
Residential - 1	\$ 5,457,010	\$ 6,556,821	\$ 1,099,811	20%
Residential - 2	\$ 10,328,828	\$ 12,630,036	\$ 2,301,207	22%
Residential - 3	\$ 13,056,717	\$ 14,636,336	\$ 1,579,619	12%
Residential Standby Generator	\$ 303,620	\$ 449,720	\$ 146,100	48%
General Service - 1	\$ 1,230,993	\$ 1,508,776	\$ 277,783	23%
General Service - 2	\$ 5,456,957	\$ 7,127,922	\$ 1,670,966	31%
General Service - 3	\$ 7,450,797	\$ 10,216,479	\$ 2,765,682	37%
General Service - 4	\$ 13,895,724	\$ 19,345,105	\$ 5,449,381	39%
General Service - 5	\$ 5,205,845	\$ 7,516,343	\$ 2,310,498	44%
General Service - 6	\$ 4,367,327	\$ 6,909,833	\$ 2,542,506	58%
General Service - 7	\$ 2,691,137	\$ 4,240,887	\$ 1,549,751	58%
General Service - 8	\$ 4,411,913	\$ 6,162,549	\$ 1,750,636	40%
Commercial - Interruptible	\$ 3,156,442	\$ 3,645,154	\$ 488,712	15%
Commercial - NGV	\$ 395,638	\$ 518,135	\$ 122,497	31%
Commercial - Outdoor Lighting	\$ 137,878	\$ 66,160	\$ (71,718)	-52%
Commercial Standby Generator	\$ 169,139	\$ 247,691	\$ 78,552	46%
Total Base Rate Revenue	\$ 77,715,965	\$ 101,777,947	\$ 24,061,982	31%

2

1 **VI. PROPOSED RATE DESIGN**

2 **Q. Please summarize the proposed rate design.**

3 A. As mentioned previously in this testimony, FPUC is proposing three groups of unique
4 rates: (1) Florida Public Utilities Company (Natural Gas Division) and Florida Division
5 of Chesapeake Utilities Corporation d/b/a Central Florida Gas, (2) Florida Public
6 Utilities Company-Fort Meade and (3) Florida Public Utilities Company-Indiantown
7 Division. The first step in the rate design process was to set Customer Charges for each
8 rate class. As with the appointment of revenues, setting the customer charges for the
9 consolidated rate classes was done to minimize bill impacts for customers with
10 different usage ranges and differing existing customer charges. Thus, consideration
11 was given to current customer charges across the group of customers on the
12 consolidated rate class.

13 The result of this analysis is that for the residential classes (RS-1, RS-2, and RS-3) and
14 small general service customers (GS-1 and GS-2), the customer charges were set below
15 the customer unit costs within the COSS; see MFR Schedule H-1 page 5 of 6. For
16 instance, had we strictly used the COSS model results, the monthly Customer Charge
17 for Residential-3 would be \$37.87. Instead, we propose a \$26.50 per month customer
18 charge for the Residential-3 rate class. Existing customer charges were above the
19 unit costs for the larger general service classes, which is a desirable outcome for
20 these size customers. This represents the recovery of fixed demand-related costs
21 through the fixed monthly customer charge, rather than demand rates which are not
22 in place for any of the 54 existing rate classes.

1 In addition, the customer charge rates for the Residential and Commercial Standby
2 Generator Service were moved closer to the indicative unit costs in the COSS to
3 reflect they are being provided access to the distribution system but may use gas
4 rarely, if ever at all.

5 Lastly, the Company developed a new block rate structure for its largest industrial
6 customers and proposed to close the two smallest residential classes to new customers.

7 **Q. Why does the Company propose to close the two smallest residential classes to new**
8 **customers?**

9 A. The initial goal of the consolidation was to limit residential customers to one rate class;
10 however, given the numerous rate classes currently in place for the Company, large bill
11 impacts were occurring from this consolidation to a single residential rate. Separating
12 residential customers into three distinct groups allowed for rate design that provides bill
13 impact relief to the smallest customers, given the smallest residential customers are
14 proposed to remain below their cost to serve. However, the Company is proposing
15 revenues for Residential-3 close to their indicated cost of service; i.e., the COSS shows
16 a total revenue requirement of \$14,351,536 (see MFR Schedule H-1 Schedule D), and
17 the proposed revenues from this class are \$14,636,336 (see Table 4 above). As a result,
18 any new residential customers on FPUC's system will be served under Residential-3,
19 ensuring that new customers contribute their cost to serve and are not subsidized by
20 other rate classes.

21 **Q. Why are volumetric block rates introduced for the proposed General Service-8**
22 **Class?**

23 A. Block volumetric charges were introduced for General Service-8 to mitigate bill impacts

1 on the Company's largest customers. Customers that migrated to General Service-8
2 were previously on FPUC – Large Volume Transportation Service rate and Central
3 Florida Gas's Firm Transportation Service – 10, Firm Transportation Service – 11, and
4 Firm Transportation Service – 12. The volumetric block charges allowed for the
5 mitigation of bill impacts by a closer alignment between the current volumetric rates
6 across these existing rate classes and proposed rates.

7 **Q. Have you provided a schedule detailing the proposed rates and corresponding**
8 **revenues?**

9 A. Yes. MFR Schedule H-1 Schedule A contains the proposed customer charges and
10 volumetric charges and the corresponding revenues generated for each of the proposed
11 rate classes for the three rate divisions: (1) Florida Public Utilities Company (Natural
12 Gas Division) and Florida Division of Chesapeake Utilities Corporation d/b/a Central
13 Florida Gas, (2) Florida Public Utilities Company-Fort Meade and (3) Florida Public
14 Utilities Company-Indiantown Division. The PSC provided version of MFR Schedule
15 H-1 Schedule A was amended to reflect the proposal to develop three rate divisions.
16 Each of these three sections follows the same format of developing rates, first calculating
17 the portion of revenues recovered through the customer charge and then recovering the
18 remaining targeted revenues through the volumetric charges. Further, the proposed
19 block rate structure for the General Service-8 rate class is shown in this schedule.

20 **Q. What are the corresponding bill comparisons for FPUC's customers served under**
21 **its existing rate schedules?**

22 A. As required by MFR Schedule E-5, the Company's prepared bill impacts for each of the
23 existing rate classes. These bill impact tables are developed for each unique mapping

1 of existing rate classes to the proposed consolidated rate class structure. Providing these
2 bill impacts in the required MFR format resulted in dozens of tables due to the mappings
3 from existing rate classes to proposed rate classes. For instance, under the proposed rate
4 classes, customers on Central Florida Gas’s existing rate schedule Firm Transportation
5 Service – 1 would migrate to five distinct consolidated proposed rate classes: (1)
6 Residential-1, (2) Residential-2, (3) Residential-3, (4) General Service-1, and (5)
7 General Service-2. As such, there are five distinct bill impact analyses for this one
8 existing rate class.

9 **Q. What other bill impact analyses are you providing for review?**

10 A. Additional bill impact analyses specific to base rate changes were developed to provide
11 insights into the average customer bill impact for customers moving from their existing
12 rate classes to the proposed rate classes. These bill impacts of an average customer were
13 reviewed while apportioning the total revenue increase to each rate class and setting the
14 proposed customer and volumetric charges. The primary focus in developing base rates
15 was monitoring the bill changes associated with transitioning customers to the proposed
16 classes based on their annual consumption levels. While the range of customers
17 transitioning from the current classes varies, the goal was to limit increases for the
18 majority of the customers within the proposed class. To accomplish this, the weighted
19 average bill impact was developed to account for the number of customers and their
20 proportionate contribution to the overall bill changes for the entire proposed class. For
21 example, as demonstrated in Exhibit 4 Page 1, the total Residential Class - 3 includes
22 19,490 customers; within that class, 15,664 or 81% of customers on average will expect
23 an 11.1% of the annual bill increase while 2,493 or 13% of customers will expect an

1 average increase of 24.8%. As a result, the overall prorated weighted average impact
2 based on the proposed base rates for the Residential Class - 3 is 12.7%, as depicted in
3 Exhibit 4 Page 2. As described above in Section V, the cost to serve was considered,
4 resulting in some classes moving closer to parity, ensuring other classes were not
5 materially moving away from parity, and existing rate subsidies among rate classes were
6 not increased.

7 **Q. Does this conclude your prefiled direct testimony?**

8 A. Yes.

<u>SCHEDULE</u>	<u>TITLE</u>	<u>Witness</u>
COST OF SERVICE		
E-1	Therm Sales and Revenues By Rate Class	J. Taylor
E-2	Therm Sales and Revenues Comparisons	J. Taylor
E-4	System Peak Month Sales By Rate Class	J. Taylor
E-5	Bill Comparisons Present vs. Proposed	J. Taylor
E-7	Average Cost of Meter Set and Service By Rate Class	J. Taylor
E-8	Derivation of Facilities	J. Taylor
COST OF SERVICE PROGRAM		
H1-1	Fully Allocated Embedded Cost of Service - Proposed Rates	J. Taylor
H1-2	Fully Allocated Embedded Cost of Service - Proposed Rate Design	J. Taylor
H1-3	Fully Allocated Embedded Cost of Service - Rate Of Return By Class	J. Taylor
H1-4	Fully Allocated Embedded Cost of Service - Rate Of Return By Class (Cont.)	J. Taylor
H1-5	Fully Allocated Embedded Cost of Service - Revenue Deficiency	J. Taylor
H1-6	Fully Allocated Embedded Cost of Service - Summary	J. Taylor
H2-1	Fully Allocated Embedded Cost of Service - Summary - (Cont.)	J. Taylor
H2-2	Allocation of Cost of Service to Customer Class	J. Taylor
H2-3	Allocation of Cost of Service to Customer Class (Cont.)	J. Taylor
H2-4	Allocation Of Rate Base To Customer Class	J. Taylor
H2-5	Development of Allocation Factors	J. Taylor
H2-6	Fully Allocated Embedded Cost of Service - Summary	J. Taylor
H3-1	Fully Allocated Embedded Cost of Service - Summary	J. Taylor
H3-2	Classification of Expenses and Derivation of Cost of Service By Cost	J. Taylor
H3-3	Classification of Expenses and Derivation of Cost of Service By Cost (Cont.)	J. Taylor
H3-4	Classification of Rate Base - Accumulated Depreciation	J. Taylor
H3-5	Classification of Rate Base - Plant	J. Taylor

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit JDT-2 - Billing Determinants Forecast Method
Witness: J. Taylor

Line	Business		Billing Determinant
	Unit	Rate Class	
1	Indiantown	Transportation Service 1	Modeled UPC
2	Indiantown	Transportation Service 2	Base Period
3	Indiantown	Transportation Service 3	Base Period
4	Indiantown	Transportation Service 4	Base Period
5	Indiantown	Transportation Service NGV	Base Period
6	Ft. Meade	Residential Service	Modeled UPC
7	Ft. Meade	General Service-1	UPC Growth Rate
8	Ft. Meade	General Transportation Service-1	UPC Growth Rate
9	Ft. Meade	Large Volume Service	Base Period
10	Ft. Meade	Large Volume Transportation Service	Base Period
11	Ft. Meade	Natural Gas Vehicle Service	Base Period
12	Ft. Meade	Natural Gas Vehicle Transportation Service	Base Period
13	FPUC	Residential Service	Modeled UPC
14	FPUC	Residential Standby Generator Service	Historical Average
15	FPUC	Commercial Standby Generator Service	Historical Average
16	FPUC	General Service-1	UPC Growth Rate
17	FPUC	General Transportation Service -1	UPC Growth Rate
18	FPUC	General Service - 2	UPC Growth Rate
19	FPUC	General Transportation Service-2	UPC Growth Rate
20	FPUC	Large Volume Service	UPC Growth Rate
21	FPUC	Large Volume Transportation Service	UPC Growth Rate
22	FPUC	Interruptible Service (IS)	Base Period
23	FPUC	Interruptible Transportation Service (ITS)	Base Period
24	FPUC	Natural Gas Vehicle Service	Base Period
25	FPUC	Natural Gas Vehicle Transportation Service	Historical Average
26	FPUC	Gas Lighting Service	Base Period
27	FPUC	Gas Lighting Transportation Service	Base Period
28	CFG	Firm Transportation Service - A Residential	UPC Growth Rate
29	CFG	Firm Transportation Service - A (Fixed Residential)	UPC Growth Rate
30	CFG	Firm Transportation Service - B Residential	UPC Growth Rate
31	CFG	Firm Transportation Service - B (Fixed Residential)	UPC Growth Rate
32	CFG	Firm Transportation Service - A Non-Residential	UPC Growth Rate
33	CFG	Firm Transportation Service - B Non-Residential	UPC Growth Rate
34	CFG	Firm Transportation Service - A (Fixed Non-Residential)	UPC Growth Rate
35	CFG	Firm Transportation Service - B (Fixed Non-Residential)	UPC Growth Rate
36	CFG	Firm Transportation Service - 1 Residential	UPC Growth Rate
37	CFG	Firm Transportation Service - 1 (Fixed Residential)	UPC Growth Rate
38	CFG	Firm Transportation Service - 1 Non-Residential	UPC Growth Rate
39	CFG	Firm Transportation Service - 1 (Fixed Non-Residential)	UPC Growth Rate
40	CFG	Firm Transportation Service - 2 Residential	UPC Growth Rate
41	CFG	Firm Transportation Service - 2 (Fixed Residential)	UPC Growth Rate
42	CFG	Firm Transportation Service - 2 Non-Residential	UPC Growth Rate
43	CFG	Firm Transportation Service - 2 (Fixed Non-Residential)	UPC Growth Rate
44	CFG	Firm Transportation Service - 2.1 Residential	UPC Growth Rate
45	CFG	Firm Transportation Service - 2.1 (Fixed Residential)	UPC Growth Rate
46	CFG	Firm Transportation Service - 2.1 Non-Residential	UPC Growth Rate

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit JDT-2 - Billing Determinants Forecast Method
Witness: J. Taylor

Line	Business		Billing Determinant Forecast Method
	Unit	Rate Class	
47	CFG	Firm Transportation Service - 2.1 (Fixed Non-Residential)	UPC Growth Rate
48	CFG	Firm Transportation Service - 3 Residential	UPC Growth Rate
49	CFG	Firm Transportation Service - 3 (Fixed Residential)	UPC Growth Rate
50	CFG	Firm Transportation Service - 3 Non-Residential	UPC Growth Rate
51	CFG	Firm Transportation Service - 3 (Fixed Non-Residential)	UPC Growth Rate
52	CFG	Firm Transportation Service - 3.1 Non-Residential	UPC Growth Rate
53	CFG	Firm Transportation Service - 3.1 (Fixed Non-Residential)	UPC Growth Rate
54	CFG	Firm Transportation Service - 4	UPC Growth Rate
55	CFG	Firm Transportation Service - 5	Base Period
56	CFG	Firm Transportation Service - 6	Base Period
57	CFG	Firm Transportation Service - 7	Base Period
58	CFG	Firm Transportation Service - 8	Base Period
59	CFG	Firm Transportation Service - 9	Base Period
60	CFG	Firm Transportation Service - 10	Base Period
61	CFG	Firm Transportation Service - 11	Adjusted
62	CFG	Firm Transportation Service - 12	Base Period
63	CFG	Firm Transportation Service - 13	Base Period
64	CFG	Firm Transportation Service - NGV	Adjusted

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit JDT-3 - Existing Class Conversion to Proposed Rate Classes
Witness: J. Taylor
Page 1 of 4

Line No.	Division	Present Customer Class	Proposed Customer Class	Customer Bills Allocation %	Billing Determinants Allocation %	2023 Bills	2023 Billing Determinants
1	CFG	CFG - Firm Transportation Service - 1 (Fixed Non-Residential)	General Service - 2	5%	55%	24	3,029
2	CFG	CFG - Firm Transportation Service - 1 (Fixed Non-Residential)	General Service - 1	95%	45%	468	2,434
3	CFG	CFG - Firm Transportation Service - 1 (Fixed Residential)	Residential - 1	22%	6%	468	2,069
4	CFG	CFG - Firm Transportation Service - 1 (Fixed Residential)	Residential - 3	26%	51%	528	18,443
5	CFG	CFG - Firm Transportation Service - 1 (Fixed Residential)	Residential - 2	52%	43%	1,092	15,631
6	CFG	CFG - Firm Transportation Service - 1 Non-Residential	General Service - 2	5%	40%	120	17,987
7	CFG	CFG - Firm Transportation Service - 1 Non-Residential	General Service - 1	95%	60%	2,328	26,645
8	CFG	CFG - Firm Transportation Service - 1 Residential	Residential - 1	33%	11%	58,884	292,373
9	CFG	CFG - Firm Transportation Service - 1 Residential	Residential - 3	17%	46%	29,916	1,253,939
10	CFG	CFG - Firm Transportation Service - 1 Residential	Residential - 2	50%	44%	87,684	1,194,407
11	CFG	CFG - Firm Transportation Service - 10	General Service - 7	67%	51%	24	1,855,313
12	CFG	CFG - Firm Transportation Service - 10	General Service - 8 - B	33%	49%	12	1,775,576
13	CFG	CFG - Firm Transportation Service - 11	General Service - 8 - B	100%	100%	12	1,527,249
14	CFG	CFG - Firm Transportation Service - 12	General Service - 7	40%	9%	24	1,455,720
15	CFG	CFG - Firm Transportation Service - 12	General Service - 8 - D	40%	78%	24	13,334,614
16	CFG	CFG - Firm Transportation Service - 12	General Service - 8 - C	20%	13%	12	2,236,699
17	CFG	CFG - Firm Transportation Service - 2 (Fixed Non-Residential)	General Service - 1	100%	100%	72	3,526
18	CFG	CFG - Firm Transportation Service - 2 (Fixed Residential)	Residential - 1	5%	0%	12	7
19	CFG	CFG - Firm Transportation Service - 2 (Fixed Residential)	Residential - 3	80%	96%	192	10,668
20	CFG	CFG - Firm Transportation Service - 2 (Fixed Residential)	Residential - 2	15%	4%	36	476
21	CFG	CFG - Firm Transportation Service - 2 Non-Residential	General Service - 2	18%	37%	228	26,883
22	CFG	CFG - Firm Transportation Service - 2 Non-Residential	General Service - 3	1%	8%	12	5,496
23	CFG	CFG - Firm Transportation Service - 2 Non-Residential	General Service - 1	81%	56%	1,068	40,711
24	CFG	CFG - Firm Transportation Service - 2 Residential	Residential - 1	8%	1%	672	3,346
25	CFG	CFG - Firm Transportation Service - 2 Residential	Residential - 3	75%	94%	6,720	432,997
26	CFG	CFG - Firm Transportation Service - 2 Residential	Residential - 2	17%	5%	1,524	22,037
27	CFG	CFG - Firm Transportation Service - 2.1 (Fixed Non-Residential)	General Service - 2	70%	63%	96	11,460
28	CFG	CFG - Firm Transportation Service - 2.1 (Fixed Non-Residential)	General Service - 3	10%	29%	12	5,386
29	CFG	CFG - Firm Transportation Service - 2.1 (Fixed Non-Residential)	General Service - 1	20%	8%	24	1,430
30	CFG	CFG - Firm Transportation Service - 2.1 (Fixed Residential)	Residential - 3	100%	100%	84	8,359
31	CFG	CFG - Firm Transportation Service - 2.1 Non-Residential	General Service - 2	65%	73%	1,788	295,090
32	CFG	CFG - Firm Transportation Service - 2.1 Non-Residential	General Service - 3	3%	10%	72	40,357
33	CFG	CFG - Firm Transportation Service - 2.1 Non-Residential	General Service - 4	1%	8%	24	32,160
34	CFG	CFG - Firm Transportation Service - 2.1 Non-Residential	General Service - 1	32%	9%	900	37,422
35	CFG	CFG - Firm Transportation Service - 2.1 Residential	Residential - 1	3%	0%	168	774
36	CFG	CFG - Firm Transportation Service - 2.1 Residential	Residential - 3	86%	98%	4,764	410,745
37	CFG	CFG - Firm Transportation Service - 2.1 Residential	Residential - 2	11%	2%	612	8,502
38	CFG	CFG - Firm Transportation Service - 3 (Fixed Non-Residential)	General Service - 2	76%	70%	168	44,284
39	CFG	CFG - Firm Transportation Service - 3 (Fixed Non-Residential)	General Service - 3	18%	29%	36	18,502
40	CFG	CFG - Firm Transportation Service - 3 (Fixed Non-Residential)	General Service - 1	6%	0%	12	112
41	CFG	CFG - Firm Transportation Service - 3 Non-Residential	General Service - 2	71%	62%	2,592	720,943
42	CFG	CFG - Firm Transportation Service - 3 Non-Residential	General Service - 3	21%	35%	744	404,534
43	CFG	CFG - Firm Transportation Service - 3 Non-Residential	General Service - 4	1%	2%	24	23,217
44	CFG	CFG - Firm Transportation Service - 3 Non-Residential	General Service - 1	8%	1%	288	10,624
45	CFG	CFG - Firm Transportation Service - 3 Residential	Residential - 3	100%	100%	204	36,252
46	CFG	CFG - Firm Transportation Service - 3.1 (Fixed Non-Residential)	General Service - 2	14%	9%	12	3,945
47	CFG	CFG - Firm Transportation Service - 3.1 (Fixed Non-Residential)	General Service - 3	71%	67%	60	30,812
48	CFG	CFG - Firm Transportation Service - 3.1 (Fixed Non-Residential)	General Service - 4	14%	25%	12	11,290
49	CFG	CFG - Firm Transportation Service - 3.1 Non-Residential	General Service - 2	19%	10%	744	239,460

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit JDT-3 - Existing Class Conversion to Proposed Rate Classes
Witness: J. Taylor
Page 2 of 4

Line No.	Division	Present Customer Class	Proposed Customer Class	Customer Bills Allocation %	Billing Determinants Allocation %	2023 Bills	2023 Billing Determinants
50	CFG	CFG - Firm Transportation Service - 3.1 Non-Residential	General Service - 3	69%	73%	2,712	1,677,059
51	CFG	CFG - Firm Transportation Service - 3.1 Non-Residential	General Service - 4	7%	13%	288	303,782
52	CFG	CFG - Firm Transportation Service - 3.1 Non-Residential	General Service - 5	0%	3%	12	77,341
53	CFG	CFG - Firm Transportation Service - 3.1 Non-Residential	General Service - 1	4%	0%	156	4,453
54	CFG	CFG - Firm Transportation Service - 4	General Service - 2	5%	1%	132	26,876
55	CFG	CFG - Firm Transportation Service - 4	General Service - 3	17%	10%	444	300,104
56	CFG	CFG - Firm Transportation Service - 4	General Service - 4	75%	84%	1,980	2,646,459
57	CFG	CFG - Firm Transportation Service - 4	General Service - 5	1%	5%	24	173,032
58	CFG	CFG - Firm Transportation Service - 4	General Service - 1	3%	0%	72	3,976
59	CFG	CFG - Firm Transportation Service - 5	General Service - 2	6%	1%	24	8,842
60	CFG	CFG - Firm Transportation Service - 5	General Service - 3	3%	1%	12	9,004
61	CFG	CFG - Firm Transportation Service - 5	General Service - 4	75%	75%	324	786,168
62	CFG	CFG - Firm Transportation Service - 5	General Service - 5	11%	23%	48	241,185
63	CFG	CFG - Firm Transportation Service - 5	General Service - 1	6%	0%	24	1,415
64	CFG	CFG - Firm Transportation Service - 6	General Service - 2	6%	0%	24	7,713
65	CFG	CFG - Firm Transportation Service - 6	General Service - 3	13%	1%	48	26,120
66	CFG	CFG - Firm Transportation Service - 6	General Service - 4	29%	15%	108	373,107
67	CFG	CFG - Firm Transportation Service - 6	General Service - 5	45%	56%	156	1,384,386
68	CFG	CFG - Firm Transportation Service - 6	General Service - 7	3%	28%	12	690,294
69	CFG	CFG - Firm Transportation Service - 6	General Service - 1	3%	0%	12	43
70	CFG	CFG - Firm Transportation Service - 7	General Service - 3	4%	0%	12	5,827
71	CFG	CFG - Firm Transportation Service - 7	General Service - 4	4%	0%	12	12,304
72	CFG	CFG - Firm Transportation Service - 7	General Service - 5	77%	61%	240	2,633,544
73	CFG	CFG - Firm Transportation Service - 7	General Service - 6	12%	23%	36	975,100
74	CFG	CFG - Firm Transportation Service - 7	General Service - 7	4%	16%	12	667,664
75	CFG	CFG - Firm Transportation Service - 8	General Service - 5	29%	18%	72	987,029
76	CFG	CFG - Firm Transportation Service - 8	General Service - 6	71%	82%	156	4,511,067
77	CFG	CFG - Firm Transportation Service - 9	General Service - 4	22%	1%	12	24,459
78	CFG	CFG - Firm Transportation Service - 9	General Service - 5	11%	3%	12	128,709
79	CFG	CFG - Firm Transportation Service - 9	General Service - 6	22%	26%	24	962,574
80	CFG	CFG - Firm Transportation Service - 9	General Service - 7	44%	70%	36	2,587,584
81	CFG	CFG - Firm Transportation Service - A (Fixed Residential)	Residential - 1	81%	63%	288	1,612
82	CFG	CFG - Firm Transportation Service - A (Fixed Residential)	Residential - 3	3%	10%	12	247
83	CFG	CFG - Firm Transportation Service - A (Fixed Residential)	Residential - 2	16%	28%	60	710
84	CFG	CFG - Firm Transportation Service - A Non-Residential	General Service - 1	100%	100%	108	316
85	CFG	CFG - Firm Transportation Service - A Residential	Residential - 1	73%	49%	9,648	44,084
86	CFG	CFG - Firm Transportation Service - A Residential	Residential - 3	1%	7%	168	6,292
87	CFG	CFG - Firm Transportation Service - A Residential	Residential - 2	26%	44%	3,420	39,671
88	CFG	CFG - Firm Transportation Service - B (Fixed Non-Residential)	General Service - 1	100%	100%	12	17
89	CFG	CFG - Firm Transportation Service - B (Fixed Residential)	Residential - 1	27%	14%	204	1,114
90	CFG	CFG - Firm Transportation Service - B (Fixed Residential)	Residential - 3	5%	12%	36	995
91	CFG	CFG - Firm Transportation Service - B (Fixed Residential)	Residential - 2	68%	74%	492	5,901
92	CFG	CFG - Firm Transportation Service - B Non-Residential	General Service - 1	100%	100%	60	579
93	CFG	CFG - Firm Transportation Service - B Residential	Residential - 1	38%	20%	10,152	57,663
94	CFG	CFG - Firm Transportation Service - B Residential	Residential - 3	5%	14%	1,356	38,402
95	CFG	CFG - Firm Transportation Service - B Residential	Residential - 2	56%	66%	14,916	186,898
96	CFG	CFG - Firm Transportation Service - NGV	Commercial - NGV	100%	100%	12	100,131
97	FPUC	FPUC - Commercial Standby Generator Service	Commercial Standby Generat	100%	100%	3,636	62,693
98	FPUC	FPUC - Gas Lighting Service	Commercial - Outdoor Lightin	100%	100%	348	99,723

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit JDT-3 - Existing Class Conversion to Proposed Rate Classes
Witness: J. Taylor
Page 3 of 4

Line No.	Division	Present Customer Class	Proposed Customer Class	Customer Bills Allocation %	Billing Determinants Allocation %	2023 Bills	2023 Billing Determinants
99	FPUC	FPUC - General Service - 2	General Service - 2	48%	42%	13,032	2,805,584
100	FPUC	FPUC - General Service - 2	General Service - 3	14%	31%	3,720	2,078,762
101	FPUC	FPUC - General Service - 2	General Service - 4	4%	18%	960	1,196,971
102	FPUC	FPUC - General Service - 2	General Service - 5	0%	3%	12	215,460
103	FPUC	FPUC - General Service - 2	General Service - 1	35%	5%	9,480	317,924
104	FPUC	FPUC - General Service-1	General Service - 2	15%	30%	1,524	298,863
105	FPUC	FPUC - General Service-1	General Service - 3	3%	19%	324	192,128
106	FPUC	FPUC - General Service-1	General Service - 4	2%	23%	156	226,372
107	FPUC	FPUC - General Service-1	General Service - 5	0%	13%	12	128,788
108	FPUC	FPUC - General Service-1	General Service - 1	80%	15%	7,836	148,327
109	FPUC	FPUC - General Transportation Service -1	General Service - 2	40%	30%	972	212,157
110	FPUC	FPUC - General Transportation Service -1	General Service - 3	22%	38%	528	268,114
111	FPUC	FPUC - General Transportation Service -1	General Service - 4	7%	30%	180	216,890
112	FPUC	FPUC - General Transportation Service -1	General Service - 1	31%	2%	768	15,562
113	FPUC	FPUC - General Transportation Service-2	General Service - 2	49%	28%	5,148	1,606,074
114	FPUC	FPUC - General Transportation Service-2	General Service - 3	32%	39%	3,312	2,219,916
115	FPUC	FPUC - General Transportation Service-2	General Service - 4	11%	30%	1,188	1,718,007
116	FPUC	FPUC - General Transportation Service-2	General Service - 5	0%	2%	24	124,598
117	FPUC	FPUC - General Transportation Service-2	General Service - 1	8%	1%	792	34,857
118	FPUC	FPUC - Interruptible Transportation Service (ITS)	Commercial - Interruptible	94%	100%	204	9,502,459
119	FPUC	FPUC - Interruptible Transportation Service (ITS)	General Service - 4	6%	0%	12	43,262
120	FPUC	FPUC - Large Volume Service	General Service - 2	20%	5%	1,584	443,383
121	FPUC	FPUC - Large Volume Service	General Service - 3	33%	21%	2,640	1,687,653
122	FPUC	FPUC - Large Volume Service	General Service - 4	37%	55%	2,988	4,484,550
123	FPUC	FPUC - Large Volume Service	General Service - 5	1%	10%	84	802,146
124	FPUC	FPUC - Large Volume Service	General Service - 6	0%	8%	24	655,045
125	FPUC	FPUC - Large Volume Service	General Service - 1	9%	0%	756	25,043
126	FPUC	FPUC - Large Volume Transportation Service	General Service - 2	9%	1%	1,476	415,457
127	FPUC	FPUC - Large Volume Transportation Service	General Service - 3	29%	9%	4,524	2,737,028
128	FPUC	FPUC - Large Volume Transportation Service	General Service - 4	54%	40%	8,472	12,748,744
129	FPUC	FPUC - Large Volume Transportation Service	General Service - 5	4%	17%	660	5,533,557
130	FPUC	FPUC - Large Volume Transportation Service	General Service - 6	1%	15%	168	4,814,370
131	FPUC	FPUC - Large Volume Transportation Service	General Service - 7	0%	6%	36	2,004,160
132	FPUC	FPUC - Large Volume Transportation Service	General Service - 1	2%	0%	240	9,372
133	FPUC	FPUC - Large Volume Transportation Service	General Service - 8 - A	0%	7%	24	2,164,167
134	FPUC	FPUC - Large Volume Transportation Service	General Service - 8 - B	0%	5%	12	1,699,351
135	FPUC	FPUC - Residential Service	Residential - 1	33%	7%	253,404	1,096,368
136	FPUC	FPUC - Residential Service	Residential - 3	24%	66%	187,968	10,689,962
137	FPUC	FPUC - Residential Service	Residential - 2	43%	27%	334,224	4,417,079
138	FPUC	FPUC - Residential Standby Generator Service	Residential Standby Generato	100%	100%	10,596	96,299
139	FPUC	FPUC - Natural Gas Vehicle Transportation Service	Commercial - NGV	100%	100%	24	922,147
140	Ft. Meade	Ft. Meade - General Service-1	General Service - 2	26%	38%	72	15,609
141	Ft. Meade	Ft. Meade - General Service-1	General Service - 4	5%	55%	12	22,741
142	Ft. Meade	Ft. Meade - General Service-1	General Service - 1	68%	8%	180	3,142
143	Ft. Meade	Ft. Meade - General Transportation Service-1	General Service - 2	50%	36%	60	11,714
144	Ft. Meade	Ft. Meade - General Transportation Service-1	General Service - 3	38%	63%	36	20,471
145	Ft. Meade	Ft. Meade - General Transportation Service-1	General Service - 1	13%	0%	12	100
146	Ft. Meade	Ft. Meade - Large Volume Service	General Service - 4	100%	100%	24	27,325
147	Ft. Meade	Ft. Meade - Large Volume Transportation Service	General Service - 4	50%	16%	12	22,010

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit JDT-3 - Existing Class Conversion to Proposed Rate Classes
Witness: J. Taylor
Page 4 of 4

Line No.	Division	Present Customer Class	Proposed Customer Class	Customer Bills Allocation %	Billing Determinants Allocation %	2023 Bills	2023 Billing Determinants
148	Ft. Meade	Ft. Meade - Large Volume Transportation Service	General Service - 5	50%	84%	12	119,829
149	Ft. Meade	Ft. Meade - Residential Service	Residential - 1	50%	19%	2,988	11,105
150	Ft. Meade	Ft. Meade - Residential Service	Residential - 3	8%	28%	504	15,677
151	Ft. Meade	Ft. Meade - Residential Service	Residential - 2	41%	53%	2,460	30,170
152	Indiantown	Indiantown - Transportation Service 1	Residential - 1	27%	10%	2,172	9,614
153	Indiantown	Indiantown - Transportation Service 1	Residential - 3	18%	36%	1,428	36,367
154	Indiantown	Indiantown - Transportation Service 1	Residential - 2	56%	54%	4,536	54,266
155	Indiantown	Indiantown - Transportation Service 2	General Service - 2	27%	18%	72	14,671
156	Indiantown	Indiantown - Transportation Service 2	General Service - 3	23%	46%	60	37,349
157	Indiantown	Indiantown - Transportation Service 2	General Service - 4	9%	31%	24	24,972
158	Indiantown	Indiantown - Transportation Service 2	General Service - 1	41%	5%	108	3,965
159	Indiantown	Indiantown - Transportation Service 3	General Service - 3	100%	100%	12	7,986
Total						1,132,632	132,344,241

Florida Public Service Commission
Company: Florida Public Utilities Company Consolidated Gas
Docket No.: 20220067-GU
Exhibit 4 - Average Annual Bill Impact (Base Rates Only)
Witness: J. Taylor
Page 1 of 4

Line No.	Rate Division	Proposed Customer Class	Customer Count	Consolidated Weighted Average Bill Change \$	Consolidated Weighted Average Bill Change %
1	Ft. Meade	Residential - 1	249	\$ 30	22.5%
2		Residential - 2	205	\$ 29	14.1%
3		Residential - 3	42	\$ 48	13.0%
4		General Service - 1	16	\$ 87	26.8%
5		General Service - 2	11	\$ 354	21.8%
6		General Service - 3	3	\$ 891	21.7%
7		General Service - 4	4	\$ 786	22.2%
8		General Service - 5	1	\$ 7,638	27.1%
9					
10	Indiantown	Residential - 1	181	\$ 30	23.4%
11		Residential - 2	378	\$ 42	25.9%
12		Residential - 3	119	\$ 51	23.0%
13		General Service - 1	9	\$ -	0.0%
14		General Service - 2	6	\$ 120	27.2%
15		General Service - 3	6	\$ 183	25.8%
16		General Service - 4	2	\$ 260	25.5%
17					
18	FPUC/CFG	Residential - 1	27,825	\$ 39	23.4%
19		Residential - 2	37,005	\$ 62	23.4%
20		Residential - 3	19,329	\$ 81	12.7%
21		Residential Standby Generator	883	\$ 165	48.1%
22		General Service - 1	2,123	\$ 130	39.0%
23		General Service - 2	2,474	\$ 674	32.9%
24		General Service - 3	1,601	\$ 1,725	39.6%
25		General Service - 4	1,395	\$ 3,904	41.8%
26		General Service - 5	113	\$ 20,379	56.6%
27		General Service - 6	34	\$ 74,780	82.5%
28		General Service - 7	12	\$ 129,146	73.4%
29		General Service - 8 - A	2	\$ (11,204)	-2.0%
30		General Service - 8 - B	3	\$ 79,952	33.4%
31		General Service - 8 - C	1	\$ 23,730	7.2%
32		General Service - 8 - D	2	\$ 126,349	16.6%
33		Commercial - Interruptible	17	\$ 28,748	15.5%
34		Commercial - NGV	3	\$ 40,832	57.8%
35		Commercial - Outdoor Lighting	29	\$ (2,473)	-52.0%
36		Commercial Standby Generator	303	\$ 259	46.4%

Line No.	Proposed Customer Class	Division	Present Customer Class	Customer Count	Average Annual UPC	Current Customer Charge (CC)	Proposed Customer Charge (CC)	Current Energy w/GRIP	Proposed Energy Charge	Current Average Annual Bill	Proposed Average Annual Bill	Annual Bill Change \$	Annual Bill Change %
1													
2	Residential - 1	Indiantown	Indiantown - Transportation Service 1	181	53	\$ 9.0	\$ 11.5	\$ 0.37835	\$ 0.37835	\$ 128	\$ 158	\$ 30	23.4%
3		Ft. Meade	Ft. Meade - Residential Service	249	45	\$ 8.5	\$ 11.5	\$ 0.70945	\$ 0.58026	\$ 134	\$ 164	\$ 30	22.5%
4		FPUC	FPUC - Residential Service	21,117	52	\$ 11.0	\$ 16.5	\$ 0.81470	\$ 0.65229	\$ 174	\$ 232	\$ 58	33.0%
5		CFG	CFG - Firm Transportation Service - 1 Residential	4,907	60	\$ 19.0	\$ 16.5	\$ 0.57715	\$ 0.65229	\$ 263	\$ 237	\$ (25)	-9.7%
6			CFG - Firm Transportation Service - B Residential	846	68	\$ 15.5	\$ 16.5	\$ 0.70794	\$ 0.65229	\$ 234	\$ 242	\$ 8	3.5%
7			CFG - Firm Transportation Service - A Residential	804	55	\$ 13.0	\$ 16.5	\$ 1.17665	\$ 0.65229	\$ 221	\$ 234	\$ 13	6.0%
8			CFG - Firm Transportation Service - 2 Residential	56	60	\$ 34.0	\$ 16.5	\$ 0.47496	\$ 0.65229	\$ 436	\$ 237	\$ (199)	-45.7%
9			CFG - Firm Transportation Service - 1 (Fixed Residential)	39	53	\$ 29.0	\$ 16.5	\$ 0.11405	\$ 0.65229	\$ 354	\$ 233	\$ (121)	-34.3%
10			CFG - Firm Transportation Service - A (Fixed Residential)	24	67	\$ 17.0	\$ 16.5	\$ 0.71307	\$ 0.65229	\$ 252	\$ 242	\$ (10)	-4.0%
11			CFG - Firm Transportation Service - B (Fixed Residential)	17	66	\$ 23.0	\$ 16.5	\$ 0.21508	\$ 0.65229	\$ 290	\$ 241	\$ (49)	-16.9%
12			CFG - Firm Transportation Service - 2.1 Residential	14	55	\$ 40.0	\$ 16.5	\$ 0.46759	\$ 0.65229	\$ 506	\$ 234	\$ (272)	-53.8%
13			CFG - Firm Transportation Service - 2 (Fixed Residential)	1	7	\$ 48.0	\$ 16.5	\$ 0.15536	\$ 0.65229	\$ 577	\$ 203	\$ (375)	-64.9%
14													
15	Residential - 2	Indiantown	Indiantown - Transportation Service 1	378	144	\$ 9.0	\$ 12.5	\$ 0.37835	\$ 0.37835	\$ 162	\$ 204	\$ 42	25.8%
16		Ft. Meade	Ft. Meade - Residential Service	205	147	\$ 8.5	\$ 12.5	\$ 0.70945	\$ 0.58026	\$ 206	\$ 235	\$ 29	14.1%
17		FPUC	FPUC - Residential Service	27,852	159	\$ 11.0	\$ 19.5	\$ 0.81470	\$ 0.65272	\$ 262	\$ 338	\$ 76	29.2%
18		CFG	CFG - Firm Transportation Service - 1 Residential	7,307	163	\$ 19.0	\$ 19.5	\$ 0.57715	\$ 0.65272	\$ 322	\$ 340	\$ 18	5.7%
19			CFG - Firm Transportation Service - B Residential	1,243	150	\$ 15.5	\$ 19.5	\$ 0.70794	\$ 0.65272	\$ 292	\$ 332	\$ 40	13.6%
20			CFG - Firm Transportation Service - A Residential	285	139	\$ 13.0	\$ 19.5	\$ 1.17665	\$ 0.65272	\$ 320	\$ 325	\$ 5	1.6%
21			CFG - Firm Transportation Service - 2 Residential	127	174	\$ 34.0	\$ 19.5	\$ 0.47496	\$ 0.65272	\$ 491	\$ 348	\$ (143)	-29.2%
22			CFG - Firm Transportation Service - 1 (Fixed Residential)	91	172	\$ 29.0	\$ 19.5	\$ 0.11405	\$ 0.65272	\$ 368	\$ 346	\$ (21)	-5.8%
23			CFG - Firm Transportation Service - 2.1 Residential	51	167	\$ 40.0	\$ 19.5	\$ 0.46759	\$ 0.65272	\$ 558	\$ 343	\$ (215)	-38.5%
24			CFG - Firm Transportation Service - B (Fixed Residential)	41	144	\$ 23.0	\$ 19.5	\$ 0.21508	\$ 0.65272	\$ 307	\$ 328	\$ 21	6.8%
25			CFG - Firm Transportation Service - A (Fixed Residential)	5	142	\$ 17.0	\$ 19.5	\$ 0.71307	\$ 0.65272	\$ 305	\$ 327	\$ 21	7.0%
26			CFG - Firm Transportation Service - 2 (Fixed Residential)	3	159	\$ 48.0	\$ 19.5	\$ 0.15536	\$ 0.65272	\$ 601	\$ 338	\$ (263)	-43.8%
27													
28	Residential - 3	Indiantown	Indiantown - Transportation Service 1	119	306	\$ 9.0	\$ 16.5	\$ 0.37835	\$ 0.25220	\$ 224	\$ 275	\$ 51	23.0%
29		Ft. Meade	Ft. Meade - Residential Service	42	373	\$ 8.5	\$ 16.5	\$ 0.70945	\$ 0.58026	\$ 367	\$ 414	\$ 48	13.0%
30		FPUC	FPUC - Residential Service	15,664	682	\$ 11.0	\$ 26.5	\$ 0.81470	\$ 0.65386	\$ 688	\$ 764	\$ 76	11.1%
31		CFG	CFG - Firm Transportation Service - 1 Residential	2,493	503	\$ 19.0	\$ 26.5	\$ 0.57715	\$ 0.65386	\$ 518	\$ 647	\$ 129	24.8%
32			CFG - Firm Transportation Service - 2 Residential	560	773	\$ 34.0	\$ 26.5	\$ 0.47496	\$ 0.65386	\$ 775	\$ 823	\$ 48	6.2%
33			CFG - Firm Transportation Service - 2.1 Residential	397	1,035	\$ 40.0	\$ 26.5	\$ 0.46759	\$ 0.65386	\$ 964	\$ 995	\$ 31	3.2%
34			CFG - Firm Transportation Service - B Residential	113	340	\$ 15.5	\$ 26.5	\$ 0.70794	\$ 0.65386	\$ 427	\$ 540	\$ 114	26.6%
35			CFG - Firm Transportation Service - 1 (Fixed Residential)	44	419	\$ 29.0	\$ 26.5	\$ 0.11405	\$ 0.65386	\$ 396	\$ 592	\$ 196	49.6%
36			CFG - Firm Transportation Service - 3 Residential	17	2,132	\$ 108.0	\$ 26.5	\$ 0.30050	\$ 0.65386	\$ 1,937	\$ 1,712	\$ (225)	-11.6%
37			CFG - Firm Transportation Service - 2 (Fixed Residential)	16	667	\$ 48.0	\$ 26.5	\$ 0.15536	\$ 0.65386	\$ 680	\$ 754	\$ 74	11.0%
38			CFG - Firm Transportation Service - A Residential	14	449	\$ 13.0	\$ 26.5	\$ 1.17665	\$ 0.65386	\$ 684	\$ 612	\$ (73)	-10.6%
39			CFG - Firm Transportation Service - 2.1 (Fixed Residential)	7	1,194	\$ 87.0	\$ 26.5	\$ 0.15932	\$ 0.65386	\$ 1,234	\$ 1,099	\$ (136)	-11.0%
40			CFG - Firm Transportation Service - B (Fixed Residential)	3	332	\$ 23.0	\$ 26.5	\$ 0.21508	\$ 0.65386	\$ 347	\$ 535	\$ 188	54.0%
41			CFG - Firm Transportation Service - A (Fixed Residential)	1	247	\$ 17.0	\$ 26.5	\$ 0.71307	\$ 0.65386	\$ 380	\$ 480	\$ 99	26.1%
42													
43	Residential Standby Generator	FPUC	FPUC - Residential Standby Generator Service	883	109	\$ 21.3	\$ 36.5	\$ 0.81470	\$ 0.65386	\$ 344	\$ 509	\$ 165	48.1%
44													
45	General Service - 1	Indiantown	Indiantown - Transportation Service 2	9	441	\$ 25.0	\$ 25.0	\$ 0.05762	\$ 0.05762	\$ 325	\$ 325	\$ -	0.0%
46		Ft. Meade	Ft. Meade - General Service-1	15	209	\$ 17.5	\$ 25.0	\$ 0.57156	\$ 0.55700	\$ 329	\$ 416	\$ 87	26.4%
47			Ft. Meade - General Transportation Service-1	1	100	\$ 17.5	\$ 25.0	\$ 0.57156	\$ 0.55700	\$ 267	\$ 356	\$ 89	33.1%
48		FPUC	FPUC - General Service - 2	790	402	\$ 33.0	\$ 40.0	\$ 0.62102	\$ 0.70124	\$ 646	\$ 762	\$ 116	18.0%
49			FPUC - General Service-1	653	227	\$ 20.0	\$ 40.0	\$ 0.62102	\$ 0.70124	\$ 381	\$ 639	\$ 258	67.8%
50			FPUC - General Transportation Service-2	66	528	\$ 33.0	\$ 40.0	\$ 0.62102	\$ 0.70124	\$ 724	\$ 850	\$ 126	17.5%
51			FPUC - General Transportation Service -1	64	243	\$ 20.0	\$ 40.0	\$ 0.62102	\$ 0.70124	\$ 391	\$ 650	\$ 259	66.4%
52			FPUC - Large Volume Service	63	398	\$ 90.0	\$ 40.0	\$ 0.51374	\$ 0.70124	\$ 1,284	\$ 759	\$ (525)	-40.9%
53			FPUC - Large Volume Transportation Service	20	469	\$ 90.0	\$ 40.0	\$ 0.51374	\$ 0.70124	\$ 1,321	\$ 809	\$ (512)	-38.8%
54		CFG	CFG - Firm Transportation Service - 1 Non-Residential	194	137	\$ 19.0	\$ 40.0	\$ 0.57715	\$ 0.70124	\$ 307	\$ 576	\$ 269	87.6%
55			CFG - Firm Transportation Service - 2 Non-Residential	89	457	\$ 34.0	\$ 40.0	\$ 0.47496	\$ 0.70124	\$ 625	\$ 800	\$ 175	28.1%
56			CFG - Firm Transportation Service - 2.1 Non-Residential	75	499	\$ 40.0	\$ 40.0	\$ 0.46759	\$ 0.70124	\$ 713	\$ 830	\$ 117	16.3%
57			CFG - Firm Transportation Service - 1 (Fixed Non-Residential)	39	62	\$ 29.0	\$ 40.0	\$ 0.11405	\$ 0.70124	\$ 355	\$ 523	\$ 168	47.4%
58			CFG - Firm Transportation Service - 3 Non-Residential	24	443	\$ 108.0	\$ 40.0	\$ 0.30050	\$ 0.70124	\$ 1,429	\$ 791	\$ (638)	-44.7%
59			CFG - Firm Transportation Service - 3.1 Non-Residential	13	343	\$ 134.0	\$ 40.0	\$ 0.27936	\$ 0.70124	\$ 1,704	\$ 721	\$ (983)	-57.7%
60			CFG - Firm Transportation Service - A Non-Residential	9	35	\$ 13.0	\$ 40.0	\$ 1.17665	\$ 0.70124	\$ 197	\$ 505	\$ 307	155.9%
61			CFG - Firm Transportation Service - 2 (Fixed Non-Residential)	6	588	\$ 48.0	\$ 40.0	\$ 0.15536	\$ 0.70124	\$ 667	\$ 892	\$ 225	33.7%
62			CFG - Firm Transportation Service - 4	6	663	\$ 210.0	\$ 40.0	\$ 0.27281	\$ 0.70124	\$ 2,701	\$ 945	\$ (1,756)	-65.0%
63			CFG - Firm Transportation Service - B Non-Residential	5	116	\$ 15.5	\$ 40.0	\$ 0.70794	\$ 0.70124	\$ 268	\$ 561	\$ 293	109.4%
64			CFG - Firm Transportation Service - 5	2	707	\$ 380.0	\$ 40.0	\$ 0.25567	\$ 0.70124	\$ 4,741	\$ 976	\$ (3,765)	-79.4%
65			CFG - Firm Transportation Service - 2.1 (Fixed Non-Residential)	2	715	\$ 87.0	\$ 40.0	\$ 0.15932	\$ 0.70124	\$ 1,158	\$ 981	\$ (177)	-15.2%
66			CFG - Firm Transportation Service - B (Fixed Non-Residential)	1	17	\$ 23.0	\$ 40.0	\$ 0.21508	\$ 0.70124	\$ 280	\$ 492	\$ 212	75.9%
67			CFG - Firm Transportation Service - 3 (Fixed Non-Residential)	1	112	\$ 162.0	\$ 40.0	\$ 0.05948	\$ 0.70124	\$ 1,951	\$ 559	\$ (1,392)	-71.4%
68			CFG - Firm Transportation Service - 6	1	43	\$ 600.0	\$ 40.0	\$ 0.20905	\$ 0.70124	\$ 7,209	\$ 510	\$ (6,699)	-92.9%

Line No.	Proposed Customer Class	Division	Present Customer Class	Customer Count	Average Annual UPC	Current Customer Charge (CC)	Proposed Customer Charge (CC)	Current Energy w/GRIP	Proposed Energy Charge	Current Average Annual Bill	Proposed Average Annual Bill	Annual Bill Change \$	Annual Bill Change %
134	General Service - 5	Fl. Meade FPUC	Fl. Meade - Large Volume Transportation Service	1	119,829	\$ 175.0	\$ 300.0	\$ 0.21800	\$ 0.26922	\$ 28,223	\$ 35,860	\$ 7,638	27.1%
135			FPUC - Large Volume Transportation Service	55	100,610	\$ 90.0	\$ 750.0	\$ 0.51374	\$ 0.52000	\$ 52,767	\$ 61,317	\$ 8,550	16.2%
136		FPUC - Large Volume Service	7	114,592	\$ 90.0	\$ 750.0	\$ 0.51374	\$ 0.52000	\$ 59,950	\$ 68,588	\$ 8,637	14.4%	
137		FPUC - General Transportation Service-2	2	62,299	\$ 33.0	\$ 750.0	\$ 0.62102	\$ 0.52000	\$ 39,085	\$ 41,395	\$ 2,311	5.9%	
138		FPUC - General Service - 2	1	215,460	\$ 33.0	\$ 750.0	\$ 0.62102	\$ 0.52000	\$ 134,201	\$ 121,039	\$ (13,162)	-9.8%	
139		FPUC - General Service-1	1	128,788	\$ 20.0	\$ 750.0	\$ 0.62102	\$ 0.52000	\$ 80,220	\$ 75,970	\$ (4,250)	-5.3%	
140		CFG	CFG - Firm Transportation Service - 7	20	131,677	\$ 700.0	\$ 750.0	\$ 0.20016	\$ 0.52000	\$ 34,756	\$ 77,472	\$ 42,716	122.9%
141			CFG - Firm Transportation Service - 6	13	106,491	\$ 600.0	\$ 750.0	\$ 0.20905	\$ 0.52000	\$ 29,462	\$ 64,375	\$ 34,913	118.5%
142			CFG - Firm Transportation Service - 8	6	164,505	\$ 1,200.0	\$ 750.0	\$ 0.19342	\$ 0.52000	\$ 46,219	\$ 94,543	\$ 48,324	104.6%
143			CFG - Firm Transportation Service - 5	4	60,296	\$ 380.0	\$ 750.0	\$ 0.25567	\$ 0.52000	\$ 19,976	\$ 40,354	\$ 20,378	102.0%
144			CFG - Firm Transportation Service - 4	2	86,516	\$ 210.0	\$ 750.0	\$ 0.27281	\$ 0.52000	\$ 26,122	\$ 53,988	\$ 27,866	106.7%
145			CFG - Firm Transportation Service - 9	1	128,709	\$ 2,000.0	\$ 750.0	\$ 0.22033	\$ 0.52000	\$ 52,358	\$ 75,929	\$ 23,570	45.0%
146			CFG - Firm Transportation Service - 3.1 Non-Residential	1	77,341	\$ 134.0	\$ 750.0	\$ 0.27936	\$ 0.52000	\$ 23,214	\$ 49,217	\$ 26,003	112.0%
147			General Service - 6	FPUC	FPUC - Large Volume Transportation Service	14	343,884	\$ 90.0	\$ 2,500.0	\$ 0.51374	\$ 0.49419	\$ 177,747	\$ 199,944
149	FPUC - Large Volume Service	2			327,522	\$ 90.0	\$ 2,500.0	\$ 0.51374	\$ 0.49419	\$ 169,341	\$ 191,858	\$ 22,517	13.3%
150	CFG	CFG - Firm Transportation Service - 8		13	347,005	\$ 1,200.0	\$ 2,500.0	\$ 0.19342	\$ 0.49419	\$ 81,518	\$ 201,486	\$ 119,969	147.2%
151		CFG - Firm Transportation Service - 7		3	325,033	\$ 700.0	\$ 2,500.0	\$ 0.20016	\$ 0.49419	\$ 73,459	\$ 190,628	\$ 117,169	159.5%
152		CFG - Firm Transportation Service - 9		2	481,287	\$ 2,000.0	\$ 2,500.0	\$ 0.22033	\$ 0.49419	\$ 130,042	\$ 267,847	\$ 137,805	106.0%
153	General Service - 7	FPUC	FPUC - Large Volume Transportation Service	3	668,053	\$ 90.0	\$ 4,500.0	\$ 0.51374	\$ 0.38797	\$ 344,286	\$ 313,185	\$ (31,101)	-9.0%
155			CFG	CFG - Firm Transportation Service - 9	3	862,528	\$ 2,000.0	\$ 4,500.0	\$ 0.22033	\$ 0.38797	\$ 214,041	\$ 388,635	\$ 174,594
156		CFG - Firm Transportation Service - 10	2	927,657	\$ 3,000.0	\$ 4,500.0	\$ 0.15711	\$ 0.38797	\$ 181,744	\$ 413,903	\$ 232,159	127.7%	
157		CFG - Firm Transportation Service - 12	2	727,860	\$ 9,000.0	\$ 4,500.0	\$ 0.09832	\$ 0.38797	\$ 179,562	\$ 336,388	\$ 156,826	87.3%	
158		CFG - Firm Transportation Service - 7	1	667,664	\$ 700.0	\$ 4,500.0	\$ 0.20016	\$ 0.38797	\$ 142,040	\$ 313,034	\$ 170,994	120.4%	
159		CFG - Firm Transportation Service - 6	1	690,294	\$ 600.0	\$ 4,500.0	\$ 0.20905	\$ 0.38797	\$ 151,506	\$ 321,813	\$ 170,307	112.4%	
160		General Service - 8 - A	FPUC	FPUC - Large Volume Transportation Service	2	1,082,083	\$ 90.0	\$ 9,500.0	\$ 0.51374	\$ 0.36797	\$ 556,989	\$ 512,174	\$ (44,815)
162	FPUC - Large Volume Service			1	1,699,351	\$ 90.0	\$ 9,500.0	\$ 0.51374	\$ 0.34797	\$ 874,105	\$ 705,323	\$ (168,781)	-19.3%
164	CFG		CFG - Firm Transportation Service - 11	1	1,527,249	\$ 5,500.0	\$ 9,500.0	\$ 0.12305	\$ 0.34797	\$ 253,928	\$ 645,437	\$ 391,509	154.2%
165			CFG - Firm Transportation Service - 10	1	1,775,576	\$ 3,000.0	\$ 9,500.0	\$ 0.15711	\$ 0.34797	\$ 314,961	\$ 731,847	\$ 416,886	132.4%
166	General Service - 8 - C	CFG	CFG - Firm Transportation Service - 12	1	2,236,699	\$ 9,000.0	\$ 9,500.0	\$ 0.09832	\$ 0.18051	\$ 327,908	\$ 517,747	\$ 189,839	57.9%
168			CFG - Firm Transportation Service - 12	2	6,667,307	\$ 9,000.0	\$ 9,500.0	\$ 0.09832	\$ 0.17322	\$ 763,516	\$ 1,268,911	\$ 505,395	66.2%
170	Commercial - Interruptible	FPUC	FPUC - Interruptible Transportation Service (ITS)	17	558,968	\$ 280.0	\$ 750.0	\$ 0.32616	\$ 0.36750	\$ 185,673	\$ 214,421	\$ 28,748	15.5%
172			FPUC - Natural Gas Vehicle Transportation Service	2	461,073	\$ 100.0	\$ 250.0	\$ 0.40077	\$ 0.49804	\$ 185,984	\$ 232,633	\$ 46,649	25.1%
173	Commercial - NGV	CFG	CFG - Firm Transportation Service - NGV	1	100,131	\$ 100.0	\$ 250.0	\$ 0.22440	\$ 0.49804	\$ 23,669	\$ 52,869	\$ 29,200	123.4%
174			FPUC - Gas Lighting Service	29	3,439	\$ -	\$ -	\$ 1.38261	\$ 0.66344	\$ 4,755	\$ 2,282	\$ (2,473)	-52.0%
175	Commercial - Outdoor Lighting	FPUC	FPUC - Commercial Standby Generator Service	303	207	\$ 35.8	\$ 65.0	\$ 0.62102	\$ 0.18105	\$ 558	\$ 817	\$ 259	46.4%
177			Commercial Standby Generator	303	207	\$ 35.8	\$ 65.0	\$ 0.62102	\$ 0.18105	\$ 558	\$ 817	\$ 259	46.4%