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February 26, 2018

**E-Portal**

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

**Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.**

Dear Ms. Stauffer:

Attached, please find the following revised Minimum Filing Requirement ("MFR") schedules, which have been revised to reflect the impact of the federal Tax Cuts and Jobs Act, submitted on behalf of Florida City Gas:

MFR A  
MFR E  
MFR G  
MFR H (confidential version filed under separate cover)

FCG is also providing staff and the parties copies of the revised MFRs on DVD, along with 7 hard copies for Commission Staff. As always, please don't hesitate to let me know if you have any questions. Thank you for your assistance with this filing.

Kind regards,

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

cc:/ (Service List)

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing filing has been served by Hand Delivery, or Electronic Mail (w/o confidential attachments), this 26th day of February, 2018, upon the following:

Virginia Ponder  
Office of the Public Counsel  
c/o The Florida Legislature  
111 West Madison St., Rm 812  
Tallahassee, FL 32399-1400

Walter Trierweiler  
Danijela Janjic  
Florida Public Service Commission  
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2540 Shumard Oak Boulevard  
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By: \_\_\_\_\_



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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU  
 OPC ROG 8-175

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE  
 OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:  
 HISTORIC TEST YEAR LAST CASE: 9/30/02  
 ATTRITION YEAR LAST CASE: N/A  
 PROJECTED TEST YEAR LAST CASE: 9/30/04  
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18  
 WITNESS: M. J. MORLEY

LAST RATE CASE												
Line No.	Item	REQUESTED (A)				AUTHORIZED				CURRENT RATE CASE: REQUESTED		
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)**	(11)**
		Historical	Attrition	Total	Projected Test Year	Historical	Attrition	Total	Projected Test Year 9/30/2004	Projected Test Year 12/31/2018	Dollar or Percent Difference	Percentage Change
1	DOCKET NUMBER	n/a	n/a	n/a	030569 -GU	n/a	n/a	n/a	030569 -GU	20170179-GU		
2	HISTORICAL DATA OR TEST YEAR	:	:	:	09/30/02	:	:	:	09/30/02	12/31/16		
3	PROJECTED TEST YEAR	:	:	:	09/30/04	:	:	:	09/30/04	12/31/18		
4	RATE INCREASE - PERMANENT	:	:	:	\$10,489,305	:	:	:	\$6,699,655	\$ 12,306,700	\$5,607,045	83.69%
5	RATE INCREASE - INTERIM	:	:	:	\$3,548,987	:	:	:	\$2,942,306	\$4,893,061	\$1,950,755	66.30%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF	:	:	:	\$123,421,819	:	:	:	\$119,897,447	\$ 303,216,950	\$183,319,503	152.90%
7	JURISDICTIONAL N.O.I. BEFORE RATE RELIEF	:	:	:	\$3,596,957	:	:	:	\$4,721,534	10,823,447	\$6,101,913	129.24%
8	RATE OF RETURN BEFORE RATE RELIEF	:	:	:	2.91%	:	:	:	3.94%	3.57%	-0.37%	-9.39%
9	SYSTEM CAPITALIZATION	:	:	:	\$123,421,819	:	:	:	\$119,897,447	\$303,216,950	\$183,319,503	152.90%
10	OVERALL RATE OF RETURN	:	:	:	8.10%	:	:	:	7.36%	6.57%	-0.79%	-10.73%
11	COST OF LONG-TERM DEBT	:	:	:	6.43%	:	:	:	6.43%	4.69%	-1.74%	-27.06%
12	COST OF PREFERRED STOCK	:	:	:	n/a	:	:	:	n/a	n/a	n/a	n/a
13	COST OF SHORT-TERM DEBT	:	:	:	2.91%	:	:	:	3.90%	2.64%	-1.26%	-32.31%
14	COST OF CUSTOMER DEPOSITS	:	:	:	6.70%	:	:	:	6.70%	2.73%	-3.97%	-59.25%
15	COST OF COMMON EQUITY	:	:	:	11.25%	:	:	:	11.25%	11.25%	0.00%	0.00%
16	NUMBER OF CUSTOMERS - AVERAGE	:	:	:	101,807	:	:	:	101,807	109,503	7,696	7.56%
17	DATE NEW PERMANENT RATES EFFECTIVE	:	:	:	(A)	:	:	:	(A)	(A)		

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

\* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

\*\* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS  
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:  
ATTRITION YEAR LAST CASE: N/A  
PROJECTED TEST YEAR LAST CASE: 09/30/04  
PROJECTED TEST YEAR CURRENT CASE: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

OPC ROG 8-175

Line No.	Description		Increase in Gross Revenue Dollars	% of Total
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF	7.36%	\$ 10,198,776	82.87%
2	DECREASE IN REQUESTED OVERALL RATE OF RETURN TO	6.57%	(4,099,375)	(33.31%)
3	EFFECT OF PROJECTED TEST YEAR		<u>6,207,299</u>	<u>50.44%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED		<u>\$ 12,306,700</u>	<u>100.00%</u>

SUPPORTING SCHEDULES: D-1, G-5

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU  
OPC ROG 8-175

HISTORIC TEST YEAR LAST CASE: 9/30/02  
ATTRITION YEAR LAST CASE: N/A  
PROJECTED TEST YEAR LAST CASE: 9/30/04  
PROJECTED TEST YEAR CURRENT CASE: 12/31/18  
WITNESS: M. J. MORLEY

LINE NO.	Description	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT CASE		(6)** Dollar Difference	(7)** Percent Difference
		(1)* Historical	(2)* Attrition	(3)* Total	(4)* Projected Test Year 9/30/2004	(5) Projected Test Year 12/31/2018			
		<u>UTILITY PLANT</u>							
1	GAS PLANT IN SERVICE	n/a	n/a	n/a	198,324,265	429,446,193	231,121,928	116.54%	
2	COMMON PLANT ALLOCATED	:	:	:	3,351,037	4,771,619	1,420,582	42.39%	
3	ACQUISITION ADJUSTMENT	:	:	:	1,462,697	21,656,835	20,194,138	1380.61%	
4	PLANT HELD FOR FUTURE USE	:	:	:			-	0.00%	
5	CONSTRUCTION WORK IN PROGRESS	:	:	:	6,452,439	30,962,948	24,510,509	379.86%	
6	GROSS UTILITY PLANT	:	:	:	209,590,438	486,837,595	277,247,157	132.28%	
<u>DEDUCTIONS</u>									
7	ACCUMULATED DEPRECIATION - UTILITY PLANT	:	:	:	84,776,445	177,918,948	93,142,503	109.87%	
8	ACCUM. DEPRECIATION - COMMON PLANT ALLOCATED	:	:	:	2,468,493	884,678	(1,583,815)	(64.16%)	
9	ACCUM. AMORTIZATION - ACQUISITION ADJUSTMENTS	:	:	:	226,472	9,865,892	9,639,420	4256.34%	
10	CUSTOMER ADVANCES FOR CONSTRUCTION	:	:	:	-	-	-	0.00%	
11	TOTAL DEDUCTIONS	:	:	:	87,471,410	188,669,518	101,198,108	115.69%	
12	UTILITY PLANT, NET	:	:	:	122,119,028	298,168,077	176,049,049	144.16%	
13	ALLOWANCE FOR WORKING CAPITAL	:	:	:	(2,221,581)	5,048,873	7,270,454	(327.26%)	
14	RATE BASE	:	:	:	119,897,447	303,216,950	183,319,503	152.90%	

\* 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 NET OPERATING INCOME

TYPE OF DATA SHOWN:  
 HISTORIC TEST YEAR LAST CASE: 9/30/2002  
 ATTRITION YEAR LAST CASE: N/A  
 PROJECTED TEST YEAR LAST CASE: 9/30/04  
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18  
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU  
 OPC ROG 8-175

LINE NO.	Description	NET OPERATING INCOME DETERMINED BY COMMISSION IN LAST RATE CASE				NET OPERATING INCOME REQUESTED BY COMPANY IN CURRENT CASE		
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)**
		Historical	Attrition	Total	Projected Test Year 9/30/2004	Projected Test Year	Dollar Difference	Percent Difference
1	OPERATING REVENUES (A)	n/a	n/a	n/a	38,222,074	53,847,331	15,625,257	40.88%
	<u>OPERATING REVENUE DEDUCTIONS:</u>	:	:	:				
2	OPERATING & MAINTENANCE EXPENSE	:	:	:	22,906,546	22,903,906	(2,640)	-0.01%
3	DEPRECIATION & AMORTIZATION EXPENSE	:	:	:	7,937,786	16,591,718	8,653,932	109.02%
4	TAXES OTHER THAN INCOME	:	:	:	2,297,928	2,900,349	602,421	26.22%
5	INCOME TAXES (FEDERAL & STATE)	:	:	:	358,280	627,912	269,632	75.26%
6	TOTAL OPERATING EXPENSES	:	:	:	33,500,540	43,023,885	9,523,345	28.43%
7	NET OPERATING INCOME (B)	:	:	:	4,721,534	10,823,447	6,101,912	129.24%

(A) EXCLUDES FUEL & CONSERVATION REVENUE  
 (B) BEFORE RATE RELIEF

\* 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  
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:  
HISTORIC TEST YEAR LAST CASE: 9/30/02  
ATTRITION YEAR LAST CASE: N/A  
PROJECTED TEST YEAR LAST CASE: 9/30/04  
PROJECTED TEST YEAR CURRENT CASE: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU

OPC ROG 8-175

Line No.	Item	Dollars	Ratio	Embedded Cost	Weighted Cost
<u>LAST RATE CASE (AUTHORIZED)*</u>					
1	COMMON EQUITY	44,083,240	36.77%	11.25%	4.14%
2	PREFERRED STOCK	-	0.00%	n/a	0.00%
3	LONG-TERM DEBT	48,347,307	40.32%	6.43%	2.59%
4	SHORT-TERM DEBT	9,252,522	7.72%	3.90%	0.30%
5	CUSTOMER DEPOSITS	5,833,009	4.86%	6.70%	0.33%
6	TAX CREDITS	536,361	0.45%	0.00%	0.00%
7	DEFERRED TAXES	11,845,018	9.88%	0.00%	0.00%
8	TOTAL CAPITALIZATION	<u>119,897,457</u>	<u>100.00%</u>		<u>7.36%</u>
<u>CURRENT RATE CASE (REQUESTED)</u>					
9	COMMON EQUITY	125,031,306	41.23%	11.25%	4.64%
10	PREFERRED STOCK	-	0.00%	n/a	0.00%
11	LONG-TERM DEBT	114,428,752	37.74%	4.69%	1.77%
12	SHORT-TERM DEBT	14,707,069	4.85%	2.64%	0.13%
13	CUSTOMER DEPOSITS	3,888,281	1.28%	2.73%	0.03%
14	TAX CREDITS	-	0.00%	0.00%	0.00%
15	DEFERRED TAXES	45,161,542	14.89%	0.00%	0.00%
16	TOTAL CAPITALIZATION	<u>303,216,950</u>	<u>100.00%</u>		<u>6.57%</u>

\* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, REPORT THE CAPITAL STRUCTURE FOR THE ATTRITION YEAR. IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, REPORT THE CAPITAL STRUCTURE FOR THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC TEST YEAR LAST CASE: 9/30/02  
 ATTRITION YEAR LAST CASE: N/A  
 PROJECTED TEST YEAR LAST CASE: 9/30/04  
 PROJECTED TEST YEAR CURRENT CASE: 12/31/18  
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

OPC ROG 8-175

LINE NO.	INDICATORS	2002 (1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	2016 (2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	2017 (3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	2018 (4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	2018 (5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
INTEREST COVERAGE RATIOS:						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	1.48	4.39	3.31	2.26	4.56
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	1.48	4.39	3.31	2.26	4.56
OTHER FINANCIAL RATIOS:						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.00%	0.00%	0.00%	0.00%	0.00%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	22.98%	74.33%	63.03%	26.91%	36.13%
PREFERRED DIVIDEND COVERAGE:						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
RATIO OF EARNINGS TO FIXED CHARGES:						
7	INCLUDING AFUDC	1.48	4.39	3.31	2.26	4.56
8	EXCLUDING AFUDC	1.48	4.39	3.31	2.26	4.56
EARNINGS PER SHARE:						
9	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	N/A	N/A	N/A	N/A	N/A



PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
| 20170179-GU  
MINIMUM FILING REQUIREMENTS  
INDEX

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PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
| 20170179-GU  
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EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE FOR BASE YEAR UNDER PRESENT RATES.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE:														
		GS-1	GS-100	RESIDENTIAL GS-220	GS-600	GS-1.2K	GS-6K	GAS LIGHTING	GS-1	GS-100	GS-220	COMMERCIAL GS-600	GS-1.2K	GS-6K	GS-25K	GS-60K
1	NO. OF BILLS	320,481	601,645	266,061	9,805	1,794	15	2,373	7,657	3,177	5,181	6,090	34,265	28,792	3,880	854
2	THERM SALES	2,047,031	7,519,951	5,465,062	481,723	191,309	15,405	14,854	227,586	171,974	249,977	691,898	10,152,722	25,720,064	10,518,645	7,753,377
3	UNBILLED THERM SALES															
4	TOTAL THERM SALES	2,047,031	7,519,951	5,465,062	481,723	191,309	15,405	14,854	227,586	171,974	249,977	691,898	10,152,722	25,720,064	10,518,645	7,753,377
5	CUSTOMER CHARGE REVENUE	\$2,563,848	\$5,715,628	\$2,926,671	\$117,660	\$26,910	\$450	\$0	\$61,256	\$30,182	\$56,991	\$73,080	\$513,975	\$863,760	\$310,400	\$128,100
6	SAFE REVENUE	\$226,423	\$425,040	\$187,614	\$6,893	\$1,259	\$17	\$0	\$5,390	\$2,241	\$3,668	\$4,307	\$24,167	\$37,457	\$5,052	\$1,114
7	BASE NON-FUEL REVENUE	\$1,150,698	\$3,929,024	\$2,706,900	\$210,335	\$60,673	\$4,234	\$8,843	\$127,933	\$89,853	\$123,816	\$302,103	\$3,219,936	\$7,069,674	\$2,905,039	\$2,130,395
8	UNBILLED BASE NON-FUEL REVENUE															
9	TOTAL BASE NON-FUEL REVENUE	\$3,940,968	\$10,069,691	\$5,821,185	\$334,888	\$88,843	\$4,701	\$8,843	\$194,579	\$122,276	\$184,475	\$379,490	\$3,758,078	\$7,970,891	\$3,220,492	\$2,259,609
10	FUEL REVENUE	\$986,264	\$3,624,770	\$2,635,859	\$231,823	\$93,079	\$7,251	\$7,090	\$80,383	\$41,673	\$103,111	\$261,959	\$3,295,176	\$5,077,081	\$1,098,158	\$966,229
11	UNBILLED FUEL REVENUE															
12	TOTAL FUEL REVENUE	\$986,264	\$3,624,770	\$2,635,859	\$231,823	\$93,079	\$7,251	\$7,090	\$80,383	\$41,673	\$103,111	\$261,959	\$3,295,176	\$5,077,081	\$1,098,158	\$966,229
13	OTHER REVENUE <sup>(1)</sup>	\$1,109,166	\$2,776,865	\$1,640,994	\$94,324	\$27,667	\$1,916	\$2,066	\$65,999	\$42,764	\$69,472	\$115,359	\$1,142,777	\$2,315,741	\$875,776	\$569,923
14	TOTAL REVENUE	\$6,036,398	\$16,471,327	\$10,098,038	\$661,036	\$209,589	\$13,868	\$17,999	\$340,962	\$206,713	\$357,058	\$756,808	\$8,196,030	\$15,363,713	\$5,194,426	\$3,795,762
15	<sup>(1)</sup> OTHER REVENUE:															
16	CONNECT, DISCONNECT	\$ 244,205	\$ 364,403	\$ 114,956	\$ 5,827	\$ 1,163		\$ 9,346	\$ 3,142	\$ 5,560	\$ 6,686	\$ 34,731	\$ 28,326	\$ 3,767	\$ 876	
17	OTHER	\$ 287,009	\$ 488,453	\$ 183,406	\$ 13,345	\$ 3,864		\$ 131.87	\$ 9,856	\$ 4,416	\$ 7,901	\$ 14,801	\$ 132,397	\$ 274,986	\$ 103,975	\$ 58,461
18	GROSS RECEIPTS & FRANCHISE TAXES	\$267,327	\$783,880	\$514,131	\$38,887	\$14,046	\$1,340	\$862	\$12,273	\$9,138	\$18,111	\$41,770	\$519,597	\$1,051,748	\$378,928	\$234,181
19	ECCR	\$310,625	\$1,140,128	\$828,501	\$36,266	\$8,593	\$576	\$1,071	\$34,525	\$26,068	\$37,899	\$52,102	\$456,052	\$960,682	\$389,107	\$276,406
20	TOTAL	\$1,109,166	\$2,776,865	\$1,640,994	\$94,324	\$27,667	\$1,916	\$2,066	\$65,999	\$42,764	\$69,472	\$115,359	\$1,142,777	\$2,315,741	\$875,776	\$569,923

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

FOR PROJECTED YEAR UNDER PRESENT RATES.

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE							TOTAL
		GS-120K	COMMERCIAL GS-250K	GS-1.250K	NATURAL GAS VEHICLES	LES	CONTRACT DEMAND	TPS	
1	NO. OF BILLS	507	555	62	0	36	12	156	1,293,398
2	THERM SALES	8,079,386	23,876,304	14,748,734	0	5,849,394	16,450,792		140,226,186
3	UNBILLED THERM SALES								
4	TOTAL THERM SALES	<u>8,079,386</u>	<u>23,876,304</u>	<u>14,748,734</u>	<u>0</u>	<u>5,849,394</u>	<u>16,450,792</u>	<u>0</u>	<u>140,226,186</u>
5	CUSTOMER CHARGE REVENUE	\$126,750	\$166,500	\$31,000	\$0	\$18,000	\$4,800	\$62,400	\$13,798,360
6	SAFE REVENUE	\$517	\$607	\$66	\$0	\$0	\$0	\$0	\$931,833
7	BASE NON-FUEL REVENUE	\$1,610,247	\$4,681,307	\$2,190,898	\$0	\$804,431	\$781,546	\$187,439	\$34,295,324
8	UNBILLED BASE NON-FUEL REVENUE								\$0
9	TOTAL BASE NON-FUEL REVENUE	<u>\$1,737,514</u>	<u>\$4,848,413</u>	<u>\$2,221,964</u>	<u>\$0</u>	<u>\$822,431</u>	<u>\$786,346</u>	<u>\$249,839</u>	<u>\$49,025,517</u>
10	FUEL REVENUE	\$102,402	\$0	\$0	\$0	\$0	\$0	\$0	\$18,612,308
11	UNBILLED FUEL REVENUE								\$0
12	TOTAL FUEL REVENUE	<u>\$102,402</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,612,308</u>
13	OTHER REVENUE <sup>(1)</sup>	\$413,990	\$915,167	\$119,047	\$0	\$0	\$2,047	\$0	\$12,301,060
14	TOTAL REVENUE	<u>\$2,253,906</u>	<u>\$5,763,580</u>	<u>\$2,341,011</u>	<u>\$0</u>	<u>\$822,431</u>	<u>\$788,392</u>	<u>\$249,839</u>	<u>\$79,938,886</u>
15	<sup>(1)</sup> OTHER REVENUE:								
16	CONNECT, DISCONNECT								\$822,989
17	OTHER	\$ 10,994	\$ 26,884	\$ 9,956			2046.52		\$1,632,881
18	GROSS RECEIPTS & FRANCHISE TAXE	\$195,244	\$324,662	\$109,092	\$0	\$0	\$0	\$0	\$4,515,217
19	ECCR	\$207,752	\$563,621	\$0	\$0	\$0	\$0	\$0	\$5,329,973
20	TOTAL	<u>\$413,990</u>	<u>\$915,167</u>	<u>\$119,047</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,047</u>	<u>\$0</u>	<u>\$12,301,060</u>
	RECONCILING ITEMS:								
	AEP		\$2,971,783						
	Jurisdictional Safe Amortization		(\$182,647)						
	Unbilled		(\$223,477)						
	Other		\$8,625						
	REVENUE (PER SCHEDULE C-3)		<u>\$82,513,170</u>						

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS  
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE:														
		GS-1	GS-100	RESIDENTIAL GS-220	GS-600	GS-1.2K	GS-6K	GAS LIGHTING	GS-1	GS-100	GS-220	COMMERCIAL GS-600	GS-1.2K	GS-6K	GS-25K	GS-60K
1	NO. OF BILLS	406,366	606,380	191,291	9,696	1,936	0	3,936	9,416	3,166	5,602	6,736	34,991	28,538	3,795	883
2	THERM SALES	2,886,825	8,078,916	4,161,853	523,334	244,566	0	38,033	258,728	157,497	282,920	780,635	10,902,398	28,127,107	10,966,089	6,420,012
3	UNBILLED THERM SALES															
4	TOTAL THERM SALES	2,886,825	8,078,916	4,161,853	523,334	244,566	0	38,033	258,728	157,497	282,920	780,635	10,902,398	28,127,107	10,966,089	6,420,012
5	CUSTOMER CHARGE REVENUE	\$3,250,928	\$5,760,610	\$2,104,201	\$116,352	\$29,040	\$0	\$0	\$75,328	\$30,077	\$61,622	\$80,832	\$524,865	\$856,140	\$303,600	\$132,450
6	SAFE REVENUE	\$1,064,679	\$1,588,716	\$501,182	\$25,404	\$5,072	\$0	\$312	\$24,670	\$8,295	\$14,677	\$17,648	\$91,676	\$138,409	\$18,406	\$4,283
7	BASE NON-FUEL REVENUE	\$1,622,771	\$4,221,072	\$2,061,407	\$228,503	\$77,564	\$0	\$42,179	\$145,439	\$82,289	\$140,133	\$340,849	\$3,457,696	\$7,731,298	\$3,028,614	\$1,764,027
8	UNBILLED BASE NON-FUEL REVENUE															
9	TOTAL BASE NON-FUEL REVENUE	\$5,938,378	\$11,570,398	\$4,666,791	\$370,259	\$111,676	\$0	\$42,491	\$245,437	\$120,661	\$216,432	\$439,329	\$4,074,237	\$8,725,847	\$3,350,620	\$1,900,759
10	OTHER REVENUE	\$ 528,660	\$ 848,153	\$ 296,414	\$ 19,012	\$ 4,978	\$ -	\$ 131	\$ 19,028	\$ 7,483	\$ 13,326	\$ 21,242	\$ 165,025	\$ 299,094	\$ 106,167	\$ 58,453
11	OFF-SYSTEM SALES															
12	TOTAL REVENUE	\$6,467,038	\$12,418,551	\$4,963,205	\$389,270	\$116,655	\$0	\$42,623	\$264,465	\$128,144	\$229,758	\$460,571	\$4,239,262	\$9,024,941	\$3,456,787	\$1,959,212
13	DIFF. IN NO. OF BILLS	85,885	4,735	(74,770)	(109)	142	(15)	1,563	1,759	(11)	421	646	726	(254)	(85)	29
14	DIFF. IN THERM SALES	839,794	558,965	(1,303,209)	41,611	53,257	(15,405)	23,179	31,142	(14,476)	32,943	88,737	749,676	2,407,043	447,444	(1,333,364)
15	DIFF. IN CUSTOMER CHARGE REVENUE	\$687,080	\$44,983	(\$822,470)	(\$1,308)	\$2,130	(\$450)	\$0	\$14,072	(\$105)	\$4,631	\$7,752	\$10,890	(\$7,620)	(\$6,800)	\$4,350
16	DIFF. IN BASE NON-FUEL REVENUE	\$1,997,410	\$1,500,707	(\$1,154,395)	\$35,371	\$22,834	(\$4,701)	\$33,648	\$50,858	(\$1,615)	\$31,957	\$59,839	\$316,159	\$754,956	\$130,129	(\$358,850)
17	DIFF. IN OTHER REVENUE	(\$580,507)	(\$1,928,712)	(\$1,344,580)	(\$75,313)	(\$22,689)	(\$1,916)	(\$1,934)	(\$46,971)	(\$35,282)	(\$56,146)	(\$94,117)	(\$977,752)	(\$2,016,647)	(\$769,609)	(\$511,471)
18	DIFF. IN TOTAL REVENUE	\$2,103,983	(\$383,023)	(\$3,321,445)	(\$41,250)	\$2,274	(\$7,067)	\$31,714	\$17,959	(\$37,001)	(\$19,558)	(\$26,526)	(\$650,703)	(\$1,269,311)	(\$646,280)	(\$865,971)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS  
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE							TOTAL
		GS-120K	COMMERCIAL GS-250K	NATURAL GS-1,250K	GAS VEHICLES	LES	CONTRACT DEMAND	TPS	
1	NO. OF BILLS	612	600	48	0	36	12	156	1,314,196
2	THERM SALES	9,316,392	25,122,990	8,514,500	0	7,098,600	5,492,320		129,373,714
3	UNBILLED THERM SALES								0
4	TOTAL THERM SALES	9,316,392	25,122,990	8,514,500	0	7,098,600	5,492,320	0	129,373,714
5	CUSTOMER CHARGE REVENUE	\$153,000	\$180,000	\$24,000	\$0	\$18,000	\$4,800	\$62,400	\$13,768,245
6	SAFE REVENUE	\$2,964	\$3,088	\$247		\$0	\$0	\$0	\$3,509,729
7	BASE NON-FUEL REVENUE	\$1,837,360	\$4,751,391	\$1,472,746	\$0	\$957,144	\$164,770	\$200,066	\$34,327,318
8	UNBILLED BASE NON-FUEL REVENUE								\$0
9	TOTAL BASE NON-FUEL REVENUE	\$1,993,325	\$4,934,479	\$1,496,993	\$0	\$975,144	\$169,570	\$262,466	\$51,605,291
10	OTHER REVENUE	\$ 10,958	\$ 26,796	\$ 9,923	\$ -	\$0	\$ 2,040	\$0	\$ 2,436,882
11	OFF-SYSTEM SALES								\$0
12	TOTAL REVENUE	\$2,004,282	\$4,961,275	\$1,506,916	\$0	\$975,144	\$171,609	\$262,466	\$54,042,173
13	DIFF. IN NO. OF BILLS	105	45	(14)	0	0	0	0	20,798
14	DIFF. IN THERM SALES	1,237,006	1,246,687	(6,234,234)	0	1,249,206	(10,958,472)	0	(10,852,472)
15	DIFF. IN CUSTOMER CHARGE REVENUE	\$26,250	\$13,500	(\$7,000)	\$0	\$0	\$0	\$0	(\$30,115)
16	DIFF. IN BASE NON-FUEL REVENUE	\$255,810	\$86,066	(\$724,971)	\$0	\$152,712	(\$616,776)	\$12,627	\$2,579,774
17	DIFF. IN OTHER REVENUE	(\$403,032)	(\$888,371)	(\$109,124)	\$0	\$0	(\$7)	\$0	(\$9,864,179)
18	DIFF. IN TOTAL REVENUE	(\$120,971)	(\$788,805)	(\$841,095)	\$0	\$152,712	(\$616,783)	\$12,627	(\$7,314,519)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PROPOSED RATES, ADJUSTED FOR GROWTH IN BILLS  
 AND THERMS, WITH RATE INCREASE.

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE:														
		RESIDENTIAL						GAS			COMMERCIAL					
		GS-1>RS-1	GS-100>RS-100	GS-220>RS-100	GS-600>RS-600	GS-1.2K>RS-600	GS-6K>RS-600	LIGHTING	GS-1	GS-100>GS-1	GS-220>GS-1	GS-600>GS-1	GS-1.2K>GS-1	GS-6k	GS-25K	GS-60K>GS-25K
1	NO. OF BILLS <sup>(1)</sup>	406,366	606,380	191,291	9,696	1,936	0	3,936	9,416	3,166	5,602	6,736	34,991	28,538	3,795	883
2	THERM SALES <sup>(2)</sup>	2,886,825	8,078,916	4,161,853	523,334	244,566	0	38,033	258,728	157,497	282,920	780,635	10,902,398	28,127,107	10,966,089	6,420,012
3	CUSTOMER CHARGE REVENUE	\$4,876,392	\$9,095,700	\$2,869,365	\$193,920	\$38,720	\$0	\$0	\$235,400	\$79,150	\$140,050	\$168,400	\$874,775	\$998,830	\$569,250	\$132,450
4	SAFE REVENUE															
5	DEMAND CHARGE															
6	BASE NON-FUEL REVENUE	\$1,470,896	\$3,323,410	\$1,712,054	\$210,469	\$98,357	\$0	\$28,339	\$103,582	\$63,054	\$113,267	\$312,527	\$4,364,768	\$10,073,650	\$3,708,916	\$2,171,356
7	FUEL REVENUE	\$1,558,885	\$4,362,615	\$2,247,400	\$282,600	\$132,065	\$0	\$20,538	\$139,713	\$85,048	\$152,777	\$421,543	\$5,887,295	\$15,188,638	\$5,921,688	\$3,466,807
8	OTHER REVENUE <sup>(3)</sup>	\$ 740,236	\$ 1,169,075	\$ 395,766	\$ 23,678	\$ 5,828	\$ -	\$ 131	\$ 23,867	\$ 9,218	\$ 16,404	\$ 25,453	\$ 191,990	\$ 334,848	\$ 115,109	\$ 62,967
9	TOTAL REVENUE	<u>\$8,646,409</u>	<u>\$17,950,800</u>	<u>\$7,224,585</u>	<u>\$710,667</u>	<u>\$274,969</u>	<u>\$0</u>	<u>\$49,009</u>	<u>\$502,561</u>	<u>\$236,470</u>	<u>\$422,498</u>	<u>\$927,922</u>	<u>\$11,318,829</u>	<u>\$26,595,965</u>	<u>\$10,314,963</u>	<u>\$5,833,580</u>
10	INCREASE															
11	DOLLAR AMOUNT <sup>(4)</sup>	\$3,146,556	\$3,518,494	(\$844,000)	\$93,179	\$54,062	(\$4,701)	\$19,627	\$168,269	\$29,146	\$85,246	\$126,889	\$1,673,456	\$3,436,436	\$1,172,783	\$107,164
12	DOLLAR AMOUNT <sup>(5)</sup>	\$1,685,165	\$2,758,350	\$515,163	\$64,200	\$31,322	\$0	(\$13,840)	\$123,053	\$31,573	\$54,640	\$63,457	\$1,283,949	\$2,520,795	\$954,893	\$411,844
13	% NON-FUEL	79.84%	34.94%	-14.50%	27.82%	60.85%	-100.00%	221.94%	86.48%	23.84%	46.21%	33.44%	44.53%	43.11%	36.42%	4.74%
14	% TOTAL	52.13%	21.36%	-8.36%	14.10%	25.79%	-33.90%	109.05%	49.35%	14.10%	23.87%	16.77%	20.42%	22.37%	22.58%	2.82%

15 <sup>(1)</sup> REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.  
 16 <sup>(2)</sup> REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.  
 17 <sup>(3)</sup> OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

	PRESENT			PROPOSED				
	SERVICE CHARGES	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	AFTER HOURS	REVENUE
18	CONNECTION CHARGE	13,383	\$50/\$110	\$ 680,920	13,383	\$80/\$150	\$100/\$200	\$ 1,121,632
19	COLLECTION IN LIEU OF DISCONNECT	13,170	\$20	\$ 274,840	13,170	\$25	\$32	\$ 331,675
20	RECONNECT CHARGE	3,136	\$37/\$80	\$ 142,069	3,136	\$40/\$80	\$50/\$100	\$ 150,523
21	BAD CHECKS	1,511	\$25	\$ 38,096	1,511			\$ 37,775
22	LATE PAYMENT CHARGES		\$5 or 1.5%	\$ 1,126,819		\$5 or 1.5%		\$ 1,107,835
23	DAMAGE BILLING		\$	\$ 192,930				\$ 192,297
24	CHANGE OF ACCOUNT		\$20	\$ -		\$20		\$ -
25	METER READ ONLY	6,587	\$	\$ -	6,587	\$15	\$22	\$ 100,766
26	TEMPORARY DISCONNECT	2,916	\$	\$ -	2,916	\$35	\$45	\$ 103,562
27	FAILED TRIP CHARGE	911	\$	\$ -	911	\$20		\$ 18,220
28	Total			\$ 2,455,674				\$ 3,164,285

29 <sup>(4)</sup> HISTORIC BASE YEAR VS PROJECTED TEST YEAR  
 30 <sup>(5)</sup> HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 20170179-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE  
 UNDER PROPOSED RATES, ADJUSTED FOR GROWTH IN BILLS  
 AND THERMS, WITH RATE INCREASE.

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.		SALES AND TRANSPORTATION SERVICE							TOTAL
		GS-120K	COMMERCIAL GS-250K>GS-120K	GS-1,250K	NATURAL GAS VEHICLES	LES	CONTRACT DEMAND	TPS	
1	NO. OF BILLS <sup>(1)</sup>	612	600	48	0	36	12	156	1,314,196
2	THERM SALES <sup>(2)</sup>	9,316,392	25,122,990	8,514,500	0	7,098,600	5,492,320		129,373,714
3	CUSTOMER CHARGE REVENUE	\$183,600	\$180,000	\$24,000	\$0	\$18,000	\$6,000	\$62,400	\$20,746,402
4	SAFE REVENUE								
5	DEMAND CHARGE	\$303,584	\$860,506	\$859,213		\$177,753			\$2,201,056
6	BASE NON-FUEL REVENUE	\$2,840,586	\$7,701,897	\$2,056,315	\$0	\$998,032	\$393,040	\$204,349	\$41,948,863
7	FUEL REVENUE				\$0				\$39,867,612
8	OTHER REVENUE <sup>(3)</sup>	\$ 10,958	\$ 26,796	\$ 9,923	\$0	\$0	\$ 2,040		\$3,164,285
9	TOTAL REVENUE	<u>\$3,338,727</u>	<u>\$8,769,199</u>	<u>\$2,949,451</u>	<u>\$0</u>	<u>\$1,193,785</u>	<u>\$401,080</u>	<u>\$266,749</u>	<u>\$107,928,218</u>
10	INCREASE								
11	DOLLAR AMOUNT <sup>(4)</sup>	\$1,601,213	\$3,920,785	\$727,487	\$0	\$371,353	(\$385,265)	\$16,910	\$19,035,089
12	DOLLAR AMOUNT <sup>(5)</sup>	\$1,337,409	\$3,811,012	\$1,442,782	\$0	\$218,641	\$229,471	\$4,283	\$17,528,162
13	% NON-FUEL	92.16%	80.87%	32.74%	0.00%	45.15%	-48.99%	6.77%	38.83%
14	% TOTAL	71.04%	68.03%	31.08%	0.00%	45.15%	-48.87%	6.77%	23.81%

15 <sup>(1)</sup> REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.  
 16 <sup>(2)</sup> REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.  
 17 <sup>(3)</sup> OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

18  
 19  
 20  
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 22  
 23

27 <sup>(4)</sup> HISTORIC BASE YEAR VS PROJECTED TEST YEAR  
 29 <sup>(5)</sup> HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES  
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES  
 AS PROPOSED.

OPC ROG 8-175

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			RATE SCHEDULE	FINAL PROPOSED RATE STRUCTURE				
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE		BILLING DETERMINANTS	PROPOSED RATES	REVENUE		
<b>RESIDENTIAL</b>													
1	GS-1	CUSTOMER CHARGE	320,481	\$8.00000	\$2,563,848	406,366	\$8.00000	\$3,250,928	RS-1	CUSTOMER CHARGE	406,366	\$12.0000	\$4,876,392
2		ENERGY CHARGE	2,047,031	\$0.56213	\$1,150,698	2,886,825	\$0.56213	\$1,622,771		ENERGY CHARGE	2,886,825	\$0.5095	\$1,470,896
3		SAFE CHARGE	320,481	\$2.62000	\$839,660	406,366	\$2.62000	\$1,064,679		SAFE CHARGE	406,366	\$0.0000	\$0
4		TOTAL			\$4,554,206			\$5,938,378		TOTAL			\$6,347,288
5	GS-100	CUSTOMER CHARGE	601,645	\$9.50000	\$5,715,628	606,380	\$9.50000	\$5,760,610	RS-100	CUSTOMER CHARGE	606,380	\$15.0000	\$9,095,700
6		ENERGY CHARGE	7,519,951	\$0.52248	\$3,929,024	8,078,916	\$0.52248	\$4,221,072		ENERGY CHARGE	8,078,916	\$0.4114	\$3,323,410
7		SAFE CHARGE	601,645	\$2.62000	\$1,576,310	606,380	\$2.62000	\$1,588,716		SAFE CHARGE	606,380	\$0.0000	\$0
8		TOTAL			\$11,220,961			\$11,570,398		TOTAL			\$12,419,110
9	GS-220	CUSTOMER CHARGE	266,061	\$11.00000	\$2,926,671	191,291	\$11.00000	\$2,104,201	RS-100	CUSTOMER CHARGE	191,291	\$15.0000	\$2,869,365
10		ENERGY CHARGE	5,465,062	\$0.49531	\$2,706,900	4,161,853	\$0.49531	\$2,061,407		ENERGY CHARGE	4,161,853	\$0.4114	\$1,712,054
11		SAFE CHARGE	266,061	\$2.62000	\$697,080	191,291	\$2.62000	\$501,182		SAFE CHARGE	191,291	\$0.0000	\$0
12		TOTAL			\$6,330,651			\$4,666,791		TOTAL			\$4,581,419
13	GS-600	CUSTOMER CHARGE	9,805	\$12.00000	\$117,660	9,696	\$12.00000	\$116,352	RS-600	CUSTOMER CHARGE	9,696	\$20.0000	\$193,920
14		ENERGY CHARGE	481,723	\$0.43663	\$210,335	523,334	\$0.43663	\$228,503		ENERGY CHARGE	523,334	\$0.4022	\$210,469
15		SAFE CHARGE	9,805	\$2.62000	\$25,689	9,696	\$2.62000	\$25,404		SAFE CHARGE	9,696	\$0.0000	\$0
16		TOTAL			\$353,684			\$370,259		TOTAL			\$404,389
17	GS-1.2K	CUSTOMER CHARGE	1,794	\$15.00000	\$26,910	1,936	\$15.00000	\$29,040	RS-600	CUSTOMER CHARGE	1,936	\$20.0000	\$38,720
18		ENERGY CHARGE	191,309	\$0.31715	\$60,673	244,566	\$0.31715	\$77,564		ENERGY CHARGE	244,566	\$0.4022	\$98,357
19		SAFE CHARGE	1,794	\$2.62000	\$4,700	1,936	\$2.62000	\$5,072		SAFE CHARGE	1,936	\$0.0000	\$0
20		TOTAL			\$92,284			\$111,676		TOTAL			\$137,077
21	GS-6K	CUSTOMER CHARGE	15	\$30.00000	\$450	0	\$30.00000	\$0	RS-600	CUSTOMER CHARGE	0	\$20.0000	\$0
22		ENERGY CHARGE	15,405	\$0.27487	\$4,234	0	\$0.27487	\$0		ENERGY CHARGE	0	\$0.4022	\$0
19		SAFE CHARGE	15	\$4.85000	\$73	0	\$4.85000	\$0		SAFE CHARGE	0	\$0.0000	\$0
24		TOTAL			\$4,684			\$0		TOTAL			\$0
25	<b>GAS LIGHTING</b>	CUSTOMER CHARGE	2,373	\$0.00000	\$0	3,936	\$0.00000	\$0	<b>GAS LIGHTING</b>	CUSTOMER CHARGE	3,936	\$0.0000	\$0
26		ENERGY CHARGE	14,854	\$0.59535	\$8,843	38,033	\$0.59535	\$42,179		ENERGY CHARGE	38,033	\$0.4000	\$28,339
27		SAFE CHARGE	2,373	\$2.62000	\$6,217	3,936	\$2.62000	\$10,312		SAFE CHARGE	3,936	\$0.0000	\$0
28		TOTAL			\$15,061			\$52,492		TOTAL			\$28,339

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES  
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES  
 AS PROPOSED.

OPC ROG 8-175

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			RATE SCHEDULE	FINAL PROPOSED RATE STRUCTURE				
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE		BILLING DETERMINANTS	PROPOSED RATES	REVENUE		
<b>COMMERCIAL SALES AND TRANSPORTATION</b>													
1	GS-1	CUSTOMER CHARGE	7,657	\$8.00000	\$61,256	9,416	\$8.00000	\$75,328	GS-1	CUSTOMER CHARGE	9,416	\$25.0000	\$235,400
2		ENERGY CHARGE	227,586	\$0.56213	\$127,933	258,728	\$0.56213	\$145,439		ENERGY CHARGE	258,728	\$0.4003	\$103,582
3		SAFE CHARGE	7,657	\$2.62000	\$20,061	9,416	\$2.62000	\$24,670		SAFE CHARGE	9,416	\$0.0000	\$0
4		TOTAL			\$209,250			\$245,437		TOTAL			\$338,982
5	GS-100	CUSTOMER CHARGE	3,177	\$9.50000	\$30,182	3,166	\$9.50000	\$30,077	GS-1	CUSTOMER CHARGE	3,166	\$25.0000	\$79,150
6		ENERGY CHARGE	171,974	\$0.52248	\$89,853	157,497	\$0.52248	\$82,289		ENERGY CHARGE	157,497	\$0.4003	\$63,054
7		SAFE CHARGE	3,177	\$2.62000	\$8,324	3,166	\$2.62000	\$8,295		SAFE CHARGE	3,166	\$0.0000	\$0
8		TOTAL			\$128,358			\$120,661		TOTAL			\$142,204
9	GS-220	CUSTOMER CHARGE	5,181	\$11.00000	\$56,991	5,602	\$11.00000	\$61,622	GS-1	CUSTOMER CHARGE	5,602	\$25.0000	\$140,050
10		ENERGY CHARGE	249,977	\$0.49531	\$123,816	282,920	\$0.49531	\$140,133		ENERGY CHARGE	282,920	\$0.4003	\$113,267
11		SAFE CHARGE	5,181	\$2.62000	\$13,574	5,602	\$2.62000	\$14,677		SAFE CHARGE	5,602	\$0.0000	\$0
12		TOTAL			\$194,381			\$216,432		TOTAL			\$253,317
13	GS-600	CUSTOMER CHARGE	6,090	\$12.00000	\$73,080	6,736	\$12.00000	\$80,832	GS-1	CUSTOMER CHARGE	6,736	\$25.0000	\$168,400
14		ENERGY CHARGE	691,898	\$0.43663	\$302,103	780,635	\$0.43663	\$340,849		ENERGY CHARGE	780,635	\$0.4003	\$312,527
15		SAFE CHARGE	6,090	\$2.62000	\$15,956	6,736	\$2.62000	\$17,648		SAFE CHARGE	6,736	\$0.0000	\$0
16		TOTAL			\$391,139			\$439,329		TOTAL			\$480,927
17	GS-1.2K	CUSTOMER CHARGE	34,265	\$15.00000	\$513,975	34,991	\$15.00000	\$524,865	GS-1	CUSTOMER CHARGE	34,991	\$25.0000	\$874,775
18		ENERGY CHARGE	10,152,722	\$0.31715	\$3,219,936	10,902,398	\$0.31715	\$3,457,696		ENERGY CHARGE	10,902,398	\$0.4003	\$4,364,768
19		SAFE CHARGE	34,265	\$2.62000	\$89,774	34,991	\$2.62000	\$91,676		SAFE CHARGE	34,991	\$0.0000	\$0
20		TOTAL			\$3,823,685			\$4,074,237		TOTAL			\$5,239,543
21	GS-6K	CUSTOMER CHARGE	28,792	\$30.00000	\$863,760	28,538	\$30.00000	\$856,140	GS-6K	CUSTOMER CHARGE	28,538	\$35.0000	\$998,830
22		ENERGY CHARGE	25,720,064	\$0.27487	\$7,069,674	28,127,107	\$0.27487	\$7,731,298		ENERGY CHARGE	28,127,107	\$0.3581	\$10,073,650
23		SAFE CHARGE	28,792	\$4.85000	\$139,641	28,538	\$4.85000	\$138,409		SAFE CHARGE	28,538	\$0.0000	\$0
24		TOTAL			\$8,073,075			\$8,725,847		TOTAL			\$11,072,480
25	GS-25K	CUSTOMER CHARGE	3,880	\$80.00000	\$310,400	3,795	\$80.00000	\$303,600	GS-25K	CUSTOMER CHARGE	3,795	\$150.0000	\$569,250
26		ENERGY CHARGE	10,518,645	\$0.27618	\$2,905,039	10,966,089	\$0.27618	\$3,028,614		ENERGY CHARGE	10,966,089	\$0.3382	\$3,708,916
27		SAFE CHARGE	3,880	\$4.85000	\$18,818	3,795	\$4.85000	\$18,406		SAFE CHARGE	3,795	\$0.0000	\$0
28		TOTAL			\$3,234,257			\$3,350,620		TOTAL			\$4,278,166
29	GS-60K	CUSTOMER CHARGE	854	\$150.00000	\$128,100	883	\$150.00000	\$132,450	GS-25K	CUSTOMER CHARGE	883	\$150.0000	\$132,450
30		ENERGY CHARGE	7,753,377	\$0.27477	\$2,130,395	6,420,012	\$0.27477	\$1,764,027		ENERGY CHARGE	6,420,012	\$0.3382	\$2,171,356
31		SAFE CHARGE	854	\$4.85000	\$4,142	883	\$4.85000	\$4,283		SAFE CHARGE	883	\$0.0000	\$0
32		TOTAL			\$2,262,637			\$1,900,759		TOTAL			\$2,303,806
33	GS-120K	CUSTOMER CHARGE	507	\$250.00000	\$126,750	612	\$250.00000	\$153,000	GS-120K	CUSTOMER CHARGE	612	\$300.0000	\$183,600
34		DEMAND CHARGE	516,160	\$0.28900	\$149,170	527,971	\$0.28900	\$152,584		DEMAND CHARGE	527,971	\$0.5750	\$303,584
35		ENERGY CHARGE	8,079,386	\$0.18084	\$1,461,076	9,316,392	\$0.18084	\$1,684,776		ENERGY CHARGE	9,316,392	\$0.2723	\$2,537,002
36		SAFE CHARGE	507	\$4.85000	\$2,459	612	\$4.85000	\$2,968		SAFE CHARGE	527,971	\$0.0000	\$0
37		TOTAL			\$1,612,706			\$1,840,328		TOTAL			\$2,840,586
38	GS-250K	CUSTOMER CHARGE	555	\$300.00000	\$166,500	600	\$300.00000	\$180,000	GS-120K	CUSTOMER CHARGE	600	\$300.0000	\$180,000
39		DEMAND CHARGE	1,995,610	\$0.28900	\$576,731	1,496,532	\$0.28900	\$432,498		DEMAND CHARGE	1,496,532	\$0.5750	\$860,506
40		ENERGY CHARGE	23,876,304	\$0.17191	\$4,104,575	25,122,990	\$0.17191	\$4,318,893		ENERGY CHARGE	25,122,990	\$0.2723	\$6,841,390
41		SAFE CHARGE	555	\$4.85000	\$2,692	600	\$4.85000	\$2,910		SAFE CHARGE	1,496,532	\$0.0000	\$0
42		TOTAL			\$4,683,998			\$4,754,301		TOTAL			\$7,701,897

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES  
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES  
 AS PROPOSED.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

OPC ROG 8-175

LINE NO.	PRESENT RATE STRUCTURE			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE						
	RATE SCHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	RATE SCHEDULE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE		
1	GS-1,250K	CUSTOMER CHARGE	62	\$500.00000	\$31,000	48	\$500.00000	\$24,000	GS-1,250K	CUSTOMER CHARGE	48	\$500.00000	\$24,000
2		DEMAND CHARGE	1,342,095	\$0.28900	\$387,866	1,494,284	\$0.28900	\$431,848		DEMAND CHARGE	1,494,284	\$0.57500	\$859,213
3		ENERGY CHARGE	14,748,734	\$0.12225	\$1,803,033	8,514,500	\$0.12225	\$1,040,898		ENERGY CHARGE	8,514,500	\$0.14060	\$1,197,101
4		SAFE CHARGE	62	\$4.85000	\$301	48	\$4.85000	\$233		SAFE CHARGE	1,494,284	\$0.00000	\$0
5		TOTAL			\$2,191,199			\$1,472,979		TOTAL			\$2,056,315
6	NATURAL GAS	CUSTOMER CHARGE	0	\$15.00000	\$0	0	\$15.00000	\$0	NATURAL GAS	CUSTOMER CHARGE	0	\$25.00000	\$0
7	VEHICLES	ENERGY CHARGE	0	\$0.23232	\$0	0	\$0.23232	\$0	VEHICLES	ENERGY CHARGE	0	\$0.40035	\$0
8		TOTAL			\$0			\$0		TOTAL			\$0
9	LES	CUSTOMER CHARGE	36	\$500.00000	\$18,000	36	\$500.00000	\$18,000	LES	CUSTOMER CHARGE	36	\$500.00000	\$18,000
10		DEMAND CHARGE	309,145	\$0.28900	\$89,343	309,135	\$0.28900	\$89,340		DEMAND CHARGE	309,135	\$0.57500	\$177,753
11		ENERGY CHARGE	5,849,394	\$0.12225	\$715,088	7,098,600	\$0.12225	\$867,804		ENERGY CHARGE	7,098,600	\$0.14060	\$998,032
12		TOTAL			\$822,431			\$975,144		TOTAL			\$1,193,785
13	CONTRACT	CUSTOMER CHARGE	12	\$400.00000	\$4,800	12	\$400.00000	\$4,800	CONTRACT	CUSTOMER CHARGE	12	\$500.00000	\$6,000
14	DEMAND	ENERGY CHARGE	16,450,792	\$0.04751	\$781,546	5,492,320	\$0.03000	\$164,770	DEMAND	ENERGY CHARGE	5,492,320	\$0.07156	\$393,040
15		TOTAL			\$786,346			\$169,570		TOTAL			\$399,040
16	TPS	CUSTOMER CHARGE	156	\$400.00000	\$62,400	156	\$400.00000	\$62,400	TPS	CUSTOMER CHARGE	156	\$400.00000	\$62,400
17		Per CUSTOMER CHARGE	31,662	\$5.92000	\$187,439	33,795	\$5.92000	\$200,066		Per CUSTOMER CHARGE	33,795	\$6.05000	\$204,349
19		TOTAL			\$249,839			\$262,466		TOTAL			\$266,749
20	<b>GRAND TOTAL</b>				\$51,230,148			\$51,258,103					\$62,485,418

SUPPORTING SCHEDULES: E-1, H-1 p.3-3

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I 20170179-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE  
 INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	7.3 Minutes	\$10.06	\$10.06
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included	55.25 Minutes	\$45.26	\$65.07
3	Materials Miscellaneous Fittings		\$46.79	\$46.79
4	Outside Contractor Cost \$30 per hour plus material and overhead cost.		<u>\$0.00</u>	
5	Total Cost to Initiate New Service		<u>\$102.11</u>	<u>\$121.92</u>

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I20170179-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE  
 INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 09/30/02

WITNESS: E. IGWILO

Line	Description	Basic			Complex		
		Time Involved	Cost	After Hours	Time Involved	Cost	After Hours
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order	7.3 Minutes	\$10.06	\$10.06	7.3 Minutes	\$10.06	\$10.06
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	78 Minutes	\$63.91	\$91.87	106.9 Minutes	\$93.48	\$134.74
3	Materials Miscellaneous Fittings		\$80.37	\$80.37		\$106.94	\$106.94
4	Outside Contractor Cost \$80 per hour plus material and overhead cost.			\$0.00		\$0.00	\$0.00
5	Total Cost to Initiate New Service	Basic	<u>\$154.34</u>	<u>\$182.30</u>	Complex	<u>\$210.48</u>	<u>\$251.74</u>

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN' PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I 20170179-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL  
 RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 09/30/02

WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Basic</u>		
		<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Service Order	4 Minutes	\$5.51	\$5.51
2	Physical Turn On Record Initial Reading, Drop Test, Light Appliances, Complete Service Order (Travel & Overheads Included in Rate)	43.56 Minutes	\$35.69	\$51.31
3	Materials Miscellaneous fittings		\$3.52	\$3.52
4	Outside Contractor Cost \$30 per hour plus material and overhead cost.			\$0.00
5	Total Cost to Reconnect Established Service	Basic	<u>\$44.72</u>	<u>\$60.34</u>

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN' PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I 20170179-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL  
 RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 09/30/02

WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Basic</u>			<u>Complex</u>		
		<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>	<u>Time Involved</u>	<u>Cost</u>	<u>After Hours</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Service Order	4 Minutes	\$5.51	\$5.51	12 Minutes	\$16.53	\$16.53
2	Physical Turn On Record Initial Reading, Drop Test, Light Multiple Appliances, Complete Service Order (Travel & Overheads Included in Rate)	52.5 Minutes	\$43.01	\$61.83	92.23 Minutes	\$80.58	\$116.14
3	Materials Miscellaneous Fittings		\$4.07	\$4.07		\$4.07	\$4.07
4	Outside Contractor Cost \$80 per hour plus material and overhead cost.			\$0.00		\$0.00	\$0.00
5	Total Cost to Reconnect Established Service	Basic	<u>\$52.59</u>	<u>\$71.41</u>	Complex	<u>\$101.18</u>	<u>\$136.74</u>

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I20170179-GU

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND  
 THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 09/30/02  
 WITNESS: E. IGWILO

Line	Description	Disconnection		Bill Collection	
		Time Involved	Cost	Time Involved	Cost
1	Customer Contact Return Check Processing, Generate Disconnect Service Order OR Bill Collection Service Order, and Backending of Completed Service Order	5.93 Minutes	\$8.17	5.93 Minutes	\$8.17
2	Physical Turn Off OR Collection Record Reading, Disconnect or Collect, Complete Service Order (Travel & Overheads Included in Rate)	32.28 Minutes	\$17.25	28.098 Minutes	\$15.01
3	Materials Bullet, Lock, Shell, Caps		\$11.80		\$0.00
4	Outside Contractor Cost N/A		\$0.00		\$0.00
5	Total Cost to Disconnect Established Service  Cost to Reconnect: See Sheets 3 of 6 and 4 of 6		\$37.22		\$23.18



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN<sup>y</sup> PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I20170179-GU

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME SERVICE AND  
 AND /OR BILLING ADDRESS CHANGES. (METER READ ONLY)

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 09/30/02  
 WITNESS: E. IGWILO

<u>Line</u>	<u>Description</u>	<u>Time Involved</u>	<u>Cost</u>
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On/RLO Service Order, and Backending of Completed Service Order	1.5 Minutes	\$2.07
2	Read and Leave Open Record Reading, Complete Service Order (Travel & Overheads Included in Rate)	28.28 Minutes	\$15.11
3	Materials Paint and Soap		<del>\$2.09</del>
4	Outside Contractor Cost NA		<u>\$0.00</u>
5	Total Cost to Establish New Tenant at an Established Premise		<u><u>\$19.27</u></u>

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPAN\* PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET I20170179-GU

EXPLANATION: PROVIDE THE COST OF TEMPORARILY DISCONNECTING  
 SERVICE PER CUSTOMER REQUEST

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 09/30/02  
 WITNESS: E. IGWILO

Line	Description	Disconnection		
		Time Involved	Cost	After Hours
1	Customer Contact Initial Contact in Call Center, Confirm Tenant and Premise Information, Generate Disconnect Service Order.	6.15 Minutes	\$8.47	\$8.47
2	Physical Turn Off OR Collection Record Reading, Disconnect, Complete Service Order (Travel & Overheads Included in Rate) Backending of Completed Service Order	34.49 Minutes	\$18.43	\$25.88
3	Materials Bullet, Lock, Shell, Caps		\$11.80	\$11.80
4	Outside Contractor Cost NA		\$0.00	\$0.00
5	Total Cost to Disconnect Established Service  Cost to Reconnect: See Sheets 3 of 7 and 4 of 7		\$38.70	\$46.15

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES  
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK  
 MONTHLY SALES & TRANSPORTATION VOLUMES BY RATE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

**SYSTEM MONTHLY SALES & TRANSPORTATION VOLUMES  
 (THERMS)**

YEARS ENDED - 12/31/13 - 12/31/16

LINE NO.	MONTH	FY 2013	FY 2014	FY 2015	FY 2016
1	January	12,475,340	13,170,951	12,977,890	13,248,055
2	February	11,972,332	11,540,147	12,513,675	13,056,544
3	March	13,397,504	11,433,975	12,891,296	13,898,146
4	April	10,292,560	10,131,824	10,019,408	13,208,191
5	May	9,596,919	9,763,899	9,822,540	10,948,653
6	June	8,730,284	8,311,118	8,920,651	9,590,126
7	July	8,674,904	8,738,855	8,838,378	9,630,699
8	August	8,583,891	8,497,835	9,010,126	10,350,485
9	September	8,310,951	8,913,723	8,962,841	10,156,396
10	October	10,948,316	11,192,644	11,661,840	12,571,402
11	November	10,900,459	11,937,480	11,923,450	11,994,124
12	December	12,289,648	12,918,603	11,771,431	11,573,367
13	TOTAL	126,173,108	126,551,054	129,313,526	140,226,186

**CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES VOLUME BY RATE CLASS**

RATE CLASS	JAN 2013	JAN 2014	JAN 2015	MAR 2016
14 GS-1	194,421	214,743	206,777	228,178
15 GS-100	681,738	689,277	822,179	819,587
16 GS-220	785,842	800,212	657,464	641,331
17 GS-600	107,156	106,187	106,194	122,783
18 GS-1.2k	801,926	847,183	844,733	946,206
19 GS-6k	2,074,617	2,186,965	2,193,473	2,332,113
20 GS-25k	854,034	900,887	916,197	978,851
21 GS-60k	374,536	439,596	827,412	702,472
22 GS-120k	1,029,597	771,924	614,402	651,376
23 GS-250k	1,956,955	1,847,662	1,769,611	2,123,629
24 GS-1,250k	973,740	1,649,638	1,492,143	1,608,794
25 LES	235,563	518,824	154,468	385,352
26 KDS	2,402,965	2,196,221	2,371,595	2,356,232
27 GL	1,296	1,316	1,242	1,242
28 NGV	956	315	0	0
29 TOTAL	12,475,340	13,170,951	12,977,890	13,898,146

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE RESIDENTIAL RATE CLASS.  
 GS-1 MOVING TO RS-1

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1)			PROPOSED RATES (RS-1)		
1	CUSTOMER CHARGE	\$8.0000		CUSTOMER CHARGE	\$12.0000	
2	ENERGY CHARGE	\$0.56213	PER THERM	ENERGY CHARGE	\$0.50952	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	2		THERMS
5			AVERAGE USAGE PER CUSTOMER	5		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$8.00	\$8.00	\$12.00	\$12.00	50.00%	50.00%
7	2	\$9.12	\$10.20	\$13.02	\$14.10	42.69%	38.17%
8	4	\$10.25	\$12.41	\$14.04	\$16.20	36.98%	30.54%
9	6	\$11.37	\$14.61	\$15.06	\$18.30	32.40%	25.21%
10	8	\$12.50	\$16.82	\$16.08	\$20.40	28.64%	21.28%
11	10	\$13.62	\$19.02	\$17.10	\$22.50	25.50%	18.26%
12	12	\$14.75	\$21.23	\$18.11	\$24.59	22.85%	15.87%
13	14	\$15.87	\$23.43	\$19.13	\$26.69	20.56%	13.93%
14	16	\$16.99	\$25.63	\$20.15	\$28.79	18.58%	12.32%
15	18	\$18.12	\$27.84	\$21.17	\$30.89	16.85%	10.97%
16	20	\$19.24	\$30.04	\$22.19	\$32.99	15.32%	9.81%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE RESIDENTIAL RATE CLASS.  
 GS-100 MOVING TO RS-100

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-100)				PROPOSED RATES (RS-100)			
1	CUSTOMER CHARGE	\$9.5000			CUSTOMER CHARGE	\$15.0000		
2	ENERGY CHARGE	\$0.52248	PER THERM		ENERGY CHARGE	\$0.41137	PER THERM	
3			GAS COST	0.54000	PER THERM			
4			THERM USAGE INCREMENT	4	THERMS			
5			AVERAGE USAGE PER CUSTOMER	14	THERMS/MONTH			

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$9.50	\$9.50	\$15.00	\$15.00	57.89%	57.89%
7	4	\$11.59	\$13.75	\$16.65	\$18.81	43.62%	36.77%
8	8	\$13.68	\$18.00	\$18.29	\$22.61	33.71%	25.62%
9	12	\$15.77	\$22.25	\$19.94	\$26.42	26.42%	18.73%
10	16	\$17.86	\$26.50	\$21.58	\$30.22	20.84%	14.05%
11	20	\$19.95	\$30.75	\$23.23	\$34.03	16.43%	10.66%
12	24	\$22.04	\$35.00	\$24.87	\$37.83	12.86%	8.10%
13	28	\$24.13	\$39.25	\$26.52	\$41.64	9.90%	6.09%
14	32	\$26.22	\$43.50	\$28.16	\$45.44	7.42%	4.47%
15	36	\$28.31	\$47.75	\$29.81	\$49.25	5.30%	3.14%
16	40	\$30.40	\$52.00	\$31.45	\$53.05	3.47%	2.03%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE RESIDENTIAL RATE CLASS.  
 GS-220 MOVING TO RS-100

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-220)				PROPOSED RATES (RS-100)			
1	CUSTOMER CHARGE	\$11.0000			CUSTOMER CHARGE	\$15.0000		
2	ENERGY CHARGE	\$0.49531	PER THERM		ENERGY CHARGE	\$0.41137	PER THERM	
3			GAS COST	0.54000	PER THERM			
4			THERM USAGE INCREMENT	10	THERMS			
5			AVERAGE USAGE PER CUSTOMER	26	THERMS/MONTH			

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$11.00	\$11.00	\$15.00	\$15.00	36.36%	36.36%
7	10	\$15.95	\$21.35	\$19.11	\$24.51	19.81%	14.80%
8	20	\$20.91	\$31.71	\$23.23	\$34.03	11.10%	7.32%
9	30	\$25.86	\$42.06	\$27.34	\$43.54	5.73%	3.52%
10	40	\$30.81	\$52.41	\$31.45	\$53.05	2.08%	1.23%
11	50	\$35.77	\$62.77	\$35.57	\$62.57	-0.55%	-0.31%
12	60	\$40.72	\$73.12	\$39.68	\$72.08	-2.55%	-1.42%
13	70	\$45.67	\$83.47	\$43.80	\$81.60	-4.11%	-2.25%
14	80	\$50.62	\$93.82	\$47.91	\$91.11	-5.36%	-2.89%
15	90	\$55.58	\$104.18	\$52.02	\$100.62	-6.40%	-3.41%
16	100	\$60.53	\$114.53	\$56.14	\$110.14	-7.26%	-3.84%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE RESIDENTIAL RATE CLASS.  
 GS-600 MOVING TO RS-600

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-600)			PROPOSED RATES (RS-600)		
1	CUSTOMER CHARGE	\$12.0000		CUSTOMER CHARGE	\$20.0000	
2	ENERGY CHARGE	\$0.43663	PER THERM	ENERGY CHARGE	\$0.40217	PER THERM
3			GAS COST	0.54000		PER THERM
4			THERM USAGE INCREMENT	30		THERMS
5			AVERAGE USAGE PER CUSTOMER	70		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$12.00	\$12.00	\$20.00	\$20.00	66.67%	66.67%
7	30	\$25.10	\$41.30	\$32.07	\$48.27	27.75%	16.87%
8	60	\$38.20	\$70.60	\$44.13	\$76.53	15.53%	8.40%
9	90	\$51.30	\$99.90	\$56.20	\$104.80	9.55%	4.90%
10	120	\$64.40	\$129.20	\$68.26	\$133.06	6.00%	2.99%
11	150	\$77.49	\$158.49	\$80.33	\$161.33	3.65%	1.79%
12	180	\$90.59	\$187.79	\$92.39	\$189.59	1.98%	0.96%
13	210	\$103.69	\$217.09	\$104.46	\$217.86	0.74%	0.35%
14	240	\$116.79	\$246.39	\$116.52	\$246.12	-0.23%	-0.11%
15	270	\$129.89	\$275.69	\$128.59	\$274.39	-1.00%	-0.47%
16	300	\$142.99	\$304.99	\$140.65	\$302.65	-1.64%	-0.77%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE RESIDENTIAL RATE CLASS.  
 GS-1.2K MOVING TO RS-600

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1.2K)				PROPOSED RATES (RS-600)			
1	CUSTOMER CHARGE	\$15.0000			CUSTOMER CHARGE	\$20.0000		
2	ENERGY CHARGE	\$0.31715	PER THERM		ENERGY CHARGE	\$0.40217	PER THERM	
3			GAS COST	0.54000	PER THERM			
4			THERM USAGE INCREMENT	40	THERMS			
5			AVERAGE USAGE PER CUSTOMER	167	THERMS/MONTH			

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$15.00	\$15.00	\$20.00	\$20.00	33.33%	33.33%
7	40	\$27.69	\$49.29	\$36.09	\$57.69	30.34%	17.04%
8	80	\$40.37	\$83.57	\$52.17	\$95.37	29.23%	14.12%
9	120	\$53.06	\$117.86	\$68.26	\$133.06	28.65%	12.90%
10	160	\$65.74	\$152.14	\$84.35	\$170.75	28.30%	12.23%
11	200	\$78.43	\$186.43	\$100.43	\$208.43	28.06%	11.80%
12	240	\$91.12	\$220.72	\$116.52	\$246.12	27.88%	11.51%
13	280	\$103.80	\$255.00	\$132.61	\$283.81	27.75%	11.30%
14	320	\$116.49	\$289.29	\$148.69	\$321.49	27.65%	11.13%
15	360	\$129.17	\$323.57	\$164.78	\$359.18	27.57%	11.00%
16	400	\$141.86	\$357.86	\$180.87	\$396.87	27.50%	10.90%



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE GAS LIGHT SERVICE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES	PROPOSED RATES
1	CUSTOMER CHARGE \$0.00	CUSTOMER CHARGE \$0.00
2	ENERGY CHARGE \$0.59535 PER THERM	ENERGY CHARGE \$0.4000 PER THERM
3	GAS COST 0.54000 PER THERM	
4	THERM USAGE INCREMENT 10 THERMS	
5	AVERAGE USAGE PER CUSTOMER 22 THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
7	10	\$5.95	\$11.35	\$4.00	\$9.40	-32.81%	-17.21%
8	20	\$11.91	\$22.71	\$8.00	\$18.80	-32.81%	-17.21%
9	30	\$17.86	\$34.06	\$12.00	\$28.20	-32.81%	-17.21%
10	40	\$23.81	\$45.41	\$16.00	\$37.60	-32.81%	-17.21%
11	50	\$29.77	\$56.77	\$20.00	\$47.00	-32.81%	-17.21%
12	60	\$35.72	\$68.12	\$24.00	\$56.40	-32.81%	-17.21%
13	70	\$41.67	\$79.47	\$28.00	\$65.80	-32.81%	-17.21%
14	80	\$47.63	\$90.83	\$32.00	\$75.20	-32.81%	-17.21%
15	90	\$53.58	\$102.18	\$36.00	\$84.60	-32.81%	-17.21%
16	100	\$59.54	\$113.54	\$40.00	\$94.00	-32.81%	-17.21%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-1

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1)				PROPOSED RATES (GS-1)			
1	CUSTOMER CHARGE	\$8.00		CUSTOMER CHARGE	\$25.00			
2	ENERGY CHARGE	\$0.56213 PER THERM		ENERGY CHARGE	\$0.4003 PER THERM			
3		GAS COST		0.54000	PER THERM			
4		THERM USAGE INCREMENT		2	THERMS			
5		AVERAGE USAGE PER CUSTOMER		6	THERMS/MONTH			
	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL	
6	0	\$8.00	\$8.00	\$25.00	\$25.00	212.50%	212.50%	
7	2	\$9.12	\$10.20	\$25.80	\$26.88	182.77%	163.43%	
8	4	\$10.25	\$12.41	\$26.60	\$28.76	159.56%	131.79%	
9	6	\$11.37	\$14.61	\$27.40	\$30.64	140.94%	109.69%	
10	8	\$12.50	\$16.82	\$28.20	\$32.52	125.68%	93.39%	
11	10	\$13.62	\$19.02	\$29.00	\$34.40	112.93%	80.87%	
12	12	\$14.75	\$21.23	\$29.80	\$36.28	102.12%	70.95%	
13	14	\$15.87	\$23.43	\$30.60	\$38.16	92.85%	62.89%	
14	16	\$16.99	\$25.63	\$31.41	\$40.05	84.80%	56.22%	
15	18	\$18.12	\$27.84	\$32.21	\$41.93	77.76%	50.61%	
16	20	\$19.24	\$30.04	\$33.01	\$43.81	71.53%	45.82%	

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-100 MOVING TO GS-1

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-100)				PROPOSED RATES (GS-1)			
1	CUSTOMER CHARGE	\$9.50			CUSTOMER CHARGE	\$25.00		
2	ENERGY CHARGE	\$0.52248	PER THERM		ENERGY CHARGE	\$0.4003	PER THERM	
3			GAS COST	\$0.54000	PER THERM			
4			THERM USAGE INCREMENT	4	THERMS			
5			AVERAGE USAGE PER CUSTOMER	15	THERMS/MONTH			
		THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6		0	\$9.50	\$9.50	\$25.00	\$25.00	163.16%	163.16%
7		4	\$11.59	\$13.75	\$26.60	\$28.76	129.52%	109.18%
8		8	\$13.68	\$18.00	\$28.20	\$32.52	106.16%	80.68%
9		12	\$15.77	\$22.25	\$29.80	\$36.28	89.00%	63.08%
10		16	\$17.86	\$26.50	\$31.41	\$40.05	75.85%	51.12%
11		20	\$19.95	\$30.75	\$33.01	\$43.81	65.45%	42.46%
12		24	\$22.04	\$35.00	\$34.61	\$47.57	57.03%	35.91%
13		28	\$24.13	\$39.25	\$36.21	\$51.33	50.06%	30.78%
14		32	\$26.22	\$43.50	\$37.81	\$55.09	44.21%	26.65%
15		36	\$28.31	\$47.75	\$39.41	\$58.85	39.22%	23.25%
16		40	\$30.40	\$52.00	\$41.01	\$62.61	34.92%	20.41%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-220 MOVING TO GS-1

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-220)			PROPOSED RATES (GS-1)		
1	CUSTOMER CHARGE	\$11.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.49531	PER THERM	ENERGY CHARGE	\$0.4003	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	10		THERMS
5			AVERAGE USAGE PER CUSTOMER	48		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$11.00	\$11.00	\$25.00	\$25.00	127.27%	127.27%
7	10	\$15.95	\$21.35	\$29.00	\$34.40	81.80%	61.12%
8	20	\$20.91	\$31.71	\$33.01	\$43.81	57.88%	38.17%
9	30	\$25.86	\$42.06	\$37.01	\$53.21	43.12%	26.51%
10	40	\$30.81	\$52.41	\$41.01	\$62.61	33.11%	19.46%
11	50	\$35.77	\$62.77	\$45.02	\$72.02	25.87%	14.74%
12	60	\$40.72	\$73.12	\$49.02	\$81.42	20.39%	11.35%
13	70	\$45.67	\$83.47	\$53.02	\$90.82	16.10%	8.81%
14	80	\$50.62	\$93.82	\$57.03	\$100.23	12.65%	6.82%
15	90	\$55.58	\$104.18	\$61.03	\$109.63	9.81%	5.23%
16	100	\$60.53	\$114.53	\$65.03	\$119.03	7.44%	3.93%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-600 MOVING TO GS-1

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-600)			PROPOSED RATES (GS-1)		
1	CUSTOMER CHARGE	\$12.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.43663	PER THERM	ENERGY CHARGE	\$0.4003	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	30		THERMS
5			AVERAGE USAGE PER CUSTOMER	91		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$12.00	\$12.00	\$25.00	\$25.00	108.33%	108.33%
7	30	\$25.10	\$41.30	\$37.01	\$53.21	47.46%	28.84%
8	60	\$38.20	\$70.60	\$49.02	\$81.42	28.33%	15.33%
9	90	\$51.30	\$99.90	\$61.03	\$109.63	18.98%	9.74%
10	120	\$64.40	\$129.20	\$73.04	\$137.84	13.43%	6.69%
11	150	\$77.49	\$158.49	\$85.05	\$166.05	9.75%	4.77%
12	180	\$90.59	\$187.79	\$97.06	\$194.26	7.14%	3.45%
13	210	\$103.69	\$217.09	\$109.07	\$222.47	5.19%	2.48%
14	240	\$116.79	\$246.39	\$121.08	\$250.68	3.68%	1.74%
15	270	\$129.89	\$275.69	\$133.09	\$278.89	2.47%	1.16%
16	300	\$142.99	\$304.99	\$145.10	\$307.10	1.48%	0.69%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-1.2K MOVING TO GS-1

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1.2K)			PROPOSED RATES (GS-1)		
1	CUSTOMER CHARGE	\$15.00		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.31715	PER THERM	ENERGY CHARGE	\$0.4003	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	40		THERMS
5			AVERAGE USAGE PER CUSTOMER	272		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$15.00	\$15.00	\$25.00	\$25.00	66.67%	66.67%
7	40	\$27.69	\$49.29	\$41.01	\$62.61	48.14%	27.04%
8	80	\$40.37	\$83.57	\$57.03	\$100.23	41.26%	19.93%
9	120	\$53.06	\$117.86	\$73.04	\$137.84	37.66%	16.96%
10	160	\$65.74	\$152.14	\$89.06	\$175.46	35.46%	15.32%
11	200	\$78.43	\$186.43	\$105.07	\$213.07	33.97%	14.29%
12	240	\$91.12	\$220.72	\$121.08	\$250.68	32.89%	13.58%
13	280	\$103.80	\$255.00	\$137.10	\$288.30	32.08%	13.06%
14	320	\$116.49	\$289.29	\$153.11	\$325.91	31.44%	12.66%
15	360	\$129.17	\$323.57	\$169.13	\$363.53	30.93%	12.35%
16	400	\$141.86	\$357.86	\$185.14	\$401.14	30.51%	12.09%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-6K

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-6K)			PROPOSED RATES (GS-6K)		
1	CUSTOMER CHARGE	\$30.00		CUSTOMER CHARGE	\$35.00	
2	ENERGY CHARGE	\$0.27487	PER THERM	ENERGY CHARGE	\$0.3581	PER THERM
3			GAS COST	\$0.54000		PER THERM
4			THERM USAGE INCREMENT	200		THERMS
5			AVERAGE USAGE PER CUSTOMER	935		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$30.00	\$30.00	\$35.00	\$35.00	16.67%	16.67%
7	200	\$84.97	\$192.97	\$106.63	\$214.63	25.48%	11.22%
8	400	\$139.95	\$355.95	\$178.26	\$394.26	27.38%	10.76%
9	600	\$194.92	\$518.92	\$249.89	\$573.89	28.20%	10.59%
10	800	\$249.90	\$681.90	\$321.52	\$753.52	28.66%	10.50%
11	1,000	\$304.87	\$844.87	\$393.15	\$933.15	28.96%	10.45%
12	1,200	\$359.84	\$1,007.84	\$464.78	\$1,112.78	29.16%	10.41%
13	1,400	\$414.82	\$1,170.82	\$536.41	\$1,292.41	29.31%	10.38%
14	1,600	\$469.79	\$1,333.79	\$608.04	\$1,472.04	29.43%	10.36%
15	1,800	\$524.77	\$1,496.77	\$679.67	\$1,651.67	29.52%	10.35%
16	2,000	\$579.74	\$1,659.74	\$751.29	\$1,831.29	29.59%	10.34%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-25K

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-25K)				PROPOSED RATES (GS-25K)			
1	CUSTOMER CHARGE	\$80.00			CUSTOMER CHARGE	\$150.00		
2	ENERGY CHARGE	\$0.27618	PER THERM		ENERGY CHARGE	\$0.3382	PER THERM	
3			GAS COST	\$0.54000	PER THERM			
4			THERM USAGE INCREMENT	500	THERMS			
5			AVERAGE USAGE PER CUSTOMER	3,303	THERMS/MONTH			
		PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE	
	THERM USAGE	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	
6	0	\$80.00	\$80.00	\$150.00	\$150.00	87.50%	87.50%	
7	500	\$218.09	\$488.09	\$319.11	\$589.11	46.32%	20.70%	
8	1,000	\$356.18	\$896.18	\$488.22	\$1,028.22	37.07%	14.73%	
9	1,500	\$494.27	\$1,304.27	\$657.33	\$1,467.33	32.99%	12.50%	
10	2,000	\$632.36	\$1,712.36	\$826.43	\$1,906.43	30.69%	11.33%	
11	2,500	\$770.45	\$2,120.45	\$995.54	\$2,345.54	29.22%	10.62%	
12	3,000	\$908.54	\$2,528.54	\$1,164.65	\$2,784.65	28.19%	10.13%	
13	3,500	\$1,046.63	\$2,936.63	\$1,333.76	\$3,223.76	27.43%	9.78%	
14	4,000	\$1,184.72	\$3,344.72	\$1,502.87	\$3,662.87	26.85%	9.51%	
15	4,500	\$1,322.81	\$3,752.81	\$1,671.98	\$4,101.98	26.40%	9.30%	
16	5,000	\$1,460.90	\$4,160.90	\$1,841.08	\$4,541.08	26.02%	9.14%	



FLORIDA PUBLIC SERVICE COMMISSION  
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 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-60K MOVING TO GS-25K

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-60K)				PROPOSED RATES (GS-25K)			
1	CUSTOMER CHARGE	\$150.00			CUSTOMER CHARGE	\$150.00		
2	ENERGY CHARGE	\$0.27477	PER THERM		ENERGY CHARGE	\$0.3382	PER THERM	
3			GAS COST	\$0.54000	PER THERM			
4			THERM USAGE INCREMENT	1,000	THERMS			
5			AVERAGE USAGE PER CUSTOMER	5,246	THERMS/MONTH			
		PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE	
	THERM USAGE	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	
6	0	\$150.00	\$150.00	\$150.00	\$150.00	0.00%	0.00%	
7	1,000	\$424.77	\$964.77	\$488.22	\$1,028.22	14.94%	6.58%	
8	2,000	\$699.54	\$1,779.54	\$826.43	\$1,906.43	18.14%	7.13%	
9	3,000	\$974.31	\$2,594.31	\$1,164.65	\$2,784.65	19.54%	7.34%	
10	4,000	\$1,249.08	\$3,409.08	\$1,502.87	\$3,662.87	20.32%	7.44%	
11	5,000	\$1,523.85	\$4,223.85	\$1,841.08	\$4,541.08	20.82%	7.51%	
12	6,000	\$1,798.62	\$5,038.62	\$2,179.30	\$5,419.30	21.17%	7.56%	
13	7,000	\$2,073.39	\$5,853.39	\$2,517.52	\$6,297.52	21.42%	7.59%	
14	8,000	\$2,348.16	\$6,668.16	\$2,855.73	\$7,175.73	21.62%	7.61%	
15	9,000	\$2,622.93	\$7,482.93	\$3,193.95	\$8,053.95	21.77%	7.63%	
16	10,000	\$2,897.70	\$8,297.70	\$3,532.17	\$8,932.17	21.90%	7.65%	

FLORIDA PUBLIC SERVICE COMMISSION  
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 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-120K

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-120K)			PROPOSED RATES (GS-120K)		
1	CUSTOMER CHARGE	\$250.00			CUSTOMER CHARGE	\$300.00
2	DEMAND CHARGE	\$0.2890	PER THERM	0.056671227	DEMAND CHARGE	\$0.5750 PER THERM
3	ENERGY CHARGE	\$0.18084	PER THERM		ENERGY CHARGE	\$0.2723 PER THERM
4			GAS COST	\$0.54000	PER THERM	
5			THERM USAGE INCREMENT	5,000	THERMS	
6			AVERAGE USAGE PER CUSTOMER	15,220	THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
7	0	\$250.00	\$250.00	\$300.00	\$300.00	20.00%	20.00%
8	5,000	\$1,973.10	\$4,673.10	\$3,290.88	\$5,990.88	66.79%	28.20%
9	10,000	\$3,696.20	\$9,096.20	\$6,281.75	\$11,681.75	69.95%	28.42%
10	15,000	\$5,419.30	\$13,519.30	\$9,272.63	\$17,372.63	71.10%	28.50%
11	20,000	\$7,142.40	\$17,942.40	\$12,263.51	\$23,063.51	71.70%	28.54%
12	25,000	\$8,865.50	\$22,365.50	\$15,254.39	\$28,754.39	72.06%	28.57%
13	30,000	\$10,588.60	\$26,788.60	\$18,245.26	\$34,445.26	72.31%	28.58%
14	35,000	\$12,311.69	\$31,211.69	\$21,236.14	\$40,136.14	72.49%	28.59%
15	40,000	\$14,034.79	\$35,634.79	\$24,227.02	\$45,827.02	72.62%	28.60%
16	45,000	\$15,757.89	\$40,057.89	\$27,217.90	\$51,517.90	72.73%	28.61%
17	50,000	\$17,480.99	\$44,480.99	\$30,208.77	\$57,208.77	72.81%	28.61%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-250K MOVING TO GS-120K

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-250K)			PROPOSED RATES (GS-120K)		
1	CUSTOMER CHARGE	\$300.00		CUSTOMER CHARGE	\$300.00	
2	DEMAND CHARGE	\$0.2890	PER THERM	0.059568247 DEMAND CHARGE	\$0.5750	PER THERM
3	ENERGY CHARGE	\$0.17191	PER THERM	ENERGY CHARGE	\$0.2723	PER THERM
4		GAS COST	\$0.54000	PER THERM		
5		THERM USAGE INCREMENT	15,000	THERMS		
6		AVERAGE USAGE PER CUSTOMER	41,870	THERMS/MONTH		

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
7	0	\$300.00	\$300.00	\$300.00	\$300.00	0.00%	0.00%
8	15,000	\$5,460.93	\$13,560.93	\$9,522.50	\$17,622.50	74.37%	29.95%
9	30,000	\$10,621.87	\$26,821.87	\$18,745.00	\$34,945.00	76.48%	30.29%
10	45,000	\$15,782.80	\$40,082.80	\$27,967.50	\$52,267.50	77.20%	30.40%
11	60,000	\$20,943.73	\$53,343.73	\$37,190.00	\$69,590.00	77.57%	30.46%
12	75,000	\$26,104.67	\$66,604.67	\$46,412.50	\$86,912.50	77.79%	30.49%
13	90,000	\$31,265.60	\$79,865.60	\$55,635.00	\$104,235.00	77.94%	30.51%
14	105,000	\$36,426.53	\$93,126.53	\$64,857.50	\$121,557.50	78.05%	30.53%
15	120,000	\$41,587.47	\$106,387.47	\$74,080.00	\$138,880.00	78.13%	30.54%
16	135,000	\$46,748.40	\$119,648.40	\$83,302.50	\$156,202.50	78.19%	30.55%
17	150,000	\$51,909.34	\$132,909.34	\$92,525.00	\$173,525.00	78.24%	30.56%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
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 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE COMMERCIAL SALES & TRANSPORTATION RATE CLASS.  
 GS-1,250K

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES (GS-1,250K)				PROPOSED RATES (GS-1,250K)			
1	CUSTOMER CHARGE	\$500.00			CUSTOMER CHARGE	\$500.00		
2	DEMAND CHARGE	\$0.2890	PER THERM		0.175498737 DEMAND CHARGE	\$0.5750	PER THERM	
3	ENERGY CHARGE	\$0.12225	PER THERM		ENERGY CHARGE	\$0.1406	PER THERM	
4			GAS COST	\$0.54000	PER THERM			
5			THERM USAGE INCREMENT	100,000	THERMS			
6			AVERAGE USAGE PER CUSTOMER	177,390	THERMS/MONTH			

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
7	0	\$500.00	\$500.00	\$500.00	\$500.00	0.00%	0.00%
8	100,000	\$63,444.14	\$117,444.14	\$115,471.34	\$169,471.34	82.00%	44.30%
9	200,000	\$126,388.27	\$234,388.27	\$230,442.67	\$338,442.67	82.33%	44.39%
10	300,000	\$189,332.41	\$351,332.41	\$345,414.01	\$507,414.01	82.44%	44.43%
11	400,000	\$252,276.54	\$468,276.54	\$460,385.35	\$676,385.35	82.49%	44.44%
12	500,000	\$315,220.68	\$585,220.68	\$575,356.68	\$845,356.68	82.53%	44.45%
13	600,000	\$378,164.81	\$702,164.81	\$690,328.02	\$1,014,328.02	82.55%	44.46%
14	700,000	\$441,108.95	\$819,108.95	\$805,299.35	\$1,183,299.35	82.56%	44.46%
15	800,000	\$504,053.08	\$936,053.08	\$920,270.69	\$1,352,270.69	82.57%	44.47%
16	900,000	\$566,997.22	\$1,052,997.22	\$1,035,242.03	\$1,521,242.03	82.58%	44.47%
17	1,000,000	\$629,941.35	\$1,169,941.35	\$1,150,213.36	\$1,690,213.36	82.59%	44.47%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: CITY GAS COMPANY OF FLORIDA  
 A DIVISION OF NUI UTILITIES, INC.  
 DOCKET NO.: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT AND PROPOSED RATES  
 FOR THE NATURAL GAS VEHICLES RATE CLASS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: D. NIKOLICH

LINE NO.	PRESENT RATES			PROPOSED RATES			
1	CUSTOMER CHARGE	\$15.00		CUSTOMER CHARGE	\$25.00		
2	ENERGY CHARGE	\$0.40	PER THERM	ENERGY CHARGE	\$0.40	PER THERM	
3			GAS COST	\$0.54000	PER THERM		
4			THERM USAGE INCREMENT	10	THERMS		
5			AVERAGE USAGE PER CUSTOMER	333	THERMS/MONTH		
	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$15.00	\$15.00	\$25.00	\$25.00	66.67%	66.67%
7	100	\$55.03	\$109.03	\$65.03	\$119.03	18.17%	9.17%
8	200	\$95.07	\$203.07	\$105.07	\$213.07	10.52%	4.92%
9	300	\$135.10	\$297.10	\$145.10	\$307.10	7.40%	3.37%
10	400	\$175.14	\$391.14	\$185.14	\$401.14	5.71%	2.56%
11	500	\$215.17	\$485.17	\$225.17	\$495.17	4.65%	2.06%
12	600	\$255.21	\$579.21	\$265.21	\$589.21	3.92%	1.73%
13	700	\$295.24	\$673.24	\$305.24	\$683.24	3.39%	1.49%
14	800	\$335.28	\$767.28	\$345.28	\$777.28	2.98%	1.30%
15	900	\$375.31	\$861.31	\$385.31	\$871.31	2.66%	1.16%
16	1,000	\$415.35	\$955.35	\$425.35	\$965.35	2.41%	1.05%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/2018 PROJECTED TEST YEAR: 12/31/2018 PRIOR YEARS: 12/31/12 -12/31/2015 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS DOCKET NO.: 20170179-GU

OPC ROG 8-175

Table with columns: LINE NO., ACCT NO., PLANT, 12/31/2012, 12/31/2013, 12/31/2014, 12/31/2015, PER BOOKS, ADJUSTMENTS, ADJUSTED, 12/31/2016 (PER BOOKS, ADJUSTMENTS, ADJUSTED), 12/31/2018 (PER BOOKS, ADJUSTMENTS, ADJUSTED). Rows include various plant categories like ORGANIZATION, TRANSMISSION MAIN, METER INSTALLATIONS, etc.

nse to OPC ROG 1-21 and POD 2-44. Specifically, the change in the shared use percentages.

SUPPORTING SCHEDULES: B-2, B-3, B-4, G-1 p.1, G-1, p.4, G-1, p.10

RECAP SCHEDULES:



DERIVATION OF OVERALL COST OF SERVICE

SCHEDULE E-6  
FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION  
OF EXPENSES. (OPERATION AND MAINTENANCE)

PAGE 3 OF 5  
TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/2016  
PROJECTED TEST YEAR: 12/31/2018  
PRIOR YEARS: 12/31/12 -12/31/2015  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO.: 20170179-GU

OPC ROG 8-175

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE					12/31/2016			12/31/2018		
			12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	804.00	NATURAL GAS CITY GATE PURCHASES	19,318,802	25,106,240	27,878,392	21,933,508	18,671,015	(18,671,015)	-	20,884,062	(20,884,062)	-
2	805.00	OTHER GAS PURCHASES	218,560	(370,963)	407,794	(269,345)	(121,942)	121,942	-	-	-	-
3	807.00	OTHER PURCHASED GAS EXPENSES	-	4,086	16,343	16,343	26,674	(26,674)	-	-	-	-
4	812.00	GAS USED FOR OTHER UTILITY OPERATIONS-CREDIT	(3,145)	(3,736)	(3,834)	(3,705)	(11,858)	11,858	-	-	-	-
5		TOTAL PRODUCTION EXPENSES	19,534,217	24,735,627	28,298,695	21,676,801	18,563,889	(18,563,889)	-	20,884,062	(20,884,062)	-
6	817.00	LINES EXPENSE	-	80	15,698	39,040	43,161	-	43,161	54,780	-	54,780
7	821.00	PURIFICATION EXPENSES	-	-	-	-	-	-	-	-	-	-
8	840.00	OPERATION SUPERVISION AND ENGINEERING	4,824	3,884	5,392	6,742	-	-	-	-	-	-
9	841.00	OPERATION LABOR AND EXPENSES	53,942	47,573	55,071	60,899	-	-	-	-	-	-
10	843.40	MAINTENANCE OF PURIFICATION EQUIPMENT	1,274	975	1,376	1,343	-	-	-	-	-	-
11	843.50	MAINTENANCE OF LIQUEFACTION EQUIPMENT	1,175	1,907	3,123	2,637	-	-	-	-	-	-
12	843.60	MAINTENANCE OF VAPORIZING EQUIPMENT	1,467	1,228	2,844	2,437	-	-	-	-	-	-
13	843.70	MAINTENANCE OF COMPRESSOR EQUIPMENT	1,808	1,654	1,361	1,840	-	-	-	-	-	-
14	843.80	MEASURING AND REGULATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-
15	843.90	MAINTENANCE OF OTHER EQUIPMENT	6,005	6,036	8,421	7,689	-	-	-	-	-	-
16		TOTAL NATURAL GAS STORAGE EXPENSES	70,496	63,337	93,286	122,626	43,161	-	43,161	54,780	-	54,780
17	856.00	MAINS EXPENSES	-	68	892	171	-	-	-	-	-	-
18	857.00	MAINTENANCE OF TRANSMISSION	-	-	780	20	231	-	231	-	-	-
19	863.00	MAINTENANCE OF TRANSMISSION	19	1,199	2,135	2,583	854	-	854	-	-	-
20	867.00	MAINTENANCE OF OTHER EQUIPMENT	1,314	-	-	-	-	-	-	-	-	-
21		TOTAL TRANSMISSION EXPENSES	1,333	1,267	3,807	2,773	1,085	-	1,085	-	-	-
22	870.00	Operation Supervision and Engineering	56	376	293	3,162	2,096	-	2,096	2,660	-	2,660
23	871.00	Distribution Load Dispatching	804	28	230	29	-	-	-	-	-	-
24	872.00	Compressor Station Labor and Expenses	7	-	-	-	-	-	-	-	-	-
25	873.00	Compressor Station Fuel	-	-	-	-	-	-	-	-	-	-
26	874.00	Mains and Services Expenses	963,547	1,186,462	1,316,405	1,818,664	1,814,057	-	1,814,057	2,240,871	-	2,240,871
27	875.00	Measuring and Regulating Station Expenses-General	-	1,070	1,264	888	916	-	916	1,163	-	1,163
28	876.00	Measuring and Regulating Station Expenses-Industrial	-	-	-	-	-	-	-	-	-	-
29	877.00	Measuring and Regulating Station Expenses-City Gate Check Station	109,972	111,891	114,235	85,945	62,270	-	62,270	78,287	-	78,287
30	878.00	Meter and House Regulator Expenses	579,474	531,951	616,103	586,605	808,385	-	808,385	1,009,281	-	1,009,281
31	879.00	Customer Installations Expenses	404,792	521,737	681,508	731,929	559,173	-	559,173	752,271	-	752,271
32	880.00	Other Expenses	185,853	200,700	299,475	287,341	245,787	-	245,787	256,815	-	256,815
33	881.00	Rents	-	-	-	-	-	-	-	-	-	-
34	885.00	Maintenance Supervision and Engineering	-	-	-	186	-	-	-	-	-	-
35	886.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-	-	-
36	887.00	Maintenance of Mains	290,356	233,372	294,716	246,491	330,492	-	330,492	401,282	-	401,282
37	888.00	Maintenance of Compressor Station Equipment	3	-	331	-	467	-	467	593	-	593
38	889.00	Maintenance of Meas. and Reg. Sta. Equip.-General	75,557	50,984	55,312	110,255	85,409	-	85,409	130,290	-	130,290
39	890.00	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	-	-	-	-	-	-	-	-
40	891.00	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	74	29	57	-	-	-	-	-	-	-
41	892.00	Maintenance of Services	60,250	69,692	159,222	312,979	172,431	-	172,431	178,591	-	178,591
42	893.00	Maintenance of Meters and House Regulators	192,250	330,244	355,770	234,247	182,559	-	182,559	224,799	-	224,799
43	894.00	Maintenance of Other Equipment	31	(78)	4,516	719	9,240	-	9,240	30,148	-	30,148
44		TOTAL DISTRIBUTION EXPENSES	2,863,025	3,238,457	3,899,438	4,419,439	4,273,282	-	4,273,282	5,307,054	-	5,307,054
45	901.00	SUPERVISION	-	-	-	-	-	-	-	-	-	-
46	902.00	METER READING EXPENSE	165,342	131,484	120,377	124,678	111,010	-	111,010	140,890	-	140,890
47	903.00	CUST. RECORDS & COLLECTIONS	78,470	99,948	104,856	127,921	69,232	-	69,232	87,609	-	87,609
48	904.00	UNCOLLECTIBLE ACCOUNTS	(1,110,400)	569,600	569,600	603,529	489,897	-	489,897	476,292	-	476,292
49	905.00	MISCELLANEOUS	1,659	1,684	1,169	1,536	1,208	-	1,208	989	-	989
50	906.00	INFORMATIONAL EXPENSE	-	-	-	-	-	-	-	-	-	-
51		TOTAL CUSTOMER ACCOUNTS	(864,929)	802,716	796,002	857,663	671,346	(864,929)	671,346	705,780	-	705,780

SUPPORTING SCHEDULES:

RECAP SCHEDULES:



COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO.: 20170179-GU

LINE NO.	ACCT NO.	OPERATION & MAINTENANCE					12/31/2016			12/31/2018		
			12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED
1	907.00	Supervision	272	-	-	-	-	-	-	-	-	-
2	908.00	CUSTOMER ASSISTANCE EXPENSES	15,311	8,028	7,525	6,069	9,319	-	9,319	10,412	-	10,412
3	909.00	ENERGY CONSERVATION	5,841,326	5,042,169	4,391,684	4,874,246	5,331,959	(5,329,977)	1,982	5,501,146	(5,498,878)	2,268
	910.00	MISCELLANEOUS CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	-	-	-	-	(22)	-	(22)	(25)	-	(25)
4	911.00	SUPERVISION	-	65	106	57	6	-	6	6	-	6
5	912.00	DEMONSTRATING & SELLING	402	17,244	577	34,437	12,023	-	12,023	14,851	-	14,851
6	913.00	ADVERTISING	33,262	29,815	29,667	16,146	24,434	-	24,434	519,842	-	519,842
7	916.00	MISC. SALES EXPENSE	-	-	-	-	-	-	-	-	-	-
8		TOTAL SALES EXPENSE	<u>5,890,572</u>	<u>5,097,321</u>	<u>4,429,558</u>	<u>4,930,956</u>	<u>5,377,717</u>	<u>(5,329,977)</u>	<u>47,740</u>	<u>6,046,232</u>	<u>(5,498,878)</u>	<u>547,354</u>
9	920.00	ADMIN & GEN SALARIES	6,158,692	7,667,554	8,285,892	8,479,526	9,399,571	-	9,399,571	10,805,790	-	10,805,790
10	921.00	OFFICE SUPPLIES & EXP	1,583,295	1,550,819	1,741,883	1,652,643	1,588,568	-	1,588,568	1,347,290	-	1,347,290
11	922.00	ADMIN EXP TRANS (CR)	(2,043,558)	(2,186,665)	(2,536,434)	(1,797,648)	(2,603,147)	-	(2,603,147)	(2,907,083)	-	(2,907,083)
12	923.00	OUTSIDE SERVICES EMPLOYED	1,346,428	1,425,094	2,022,954	1,761,575	1,974,272	-	1,974,272	2,077,545	-	2,077,545
13	924.00	PROPERTY INSURANCE	370,513	315,175	331,812	341,538	342,175	-	342,175	308,850	-	308,850
14	925.00	INJURIES & DAMAGES	292,469	527,698	275,297	176,658	185,986	-	185,986	163,923	-	163,923
15	926.00	EMPLOYEE PENSION & BENEFITS	2,542,421	2,770,841	1,926,923	2,311,328	2,724,255	-	2,724,255	2,013,919	-	2,013,919
16	927.00	FRANCHISE REQUIREMENTS	-	-	-	-	-	-	-	-	-	-
17	928.00	REGULATORY COMMISSION EXP.	-	-	-	-	-	-	-	-	-	-
18	929.00	DUPLICATE CHARGES (CR)	-	-	-	-	-	-	-	-	-	-
19	930.10	GENERAL ADVERTISING EXP	-	-	-	-	-	-	-	-	-	-
20	930.20	MISC GENERAL EXPENSES	569,760	637,605	714,177	518,548	539,102	(77,421)	461,681	850,945	270,787	1,121,733
21	931.00	RENTS	561,949	540,279	514,565	451,103	351,166	-	351,166	381,484	-	381,484
22	932.00	MAINT OF GENERAL PLANT	549,070	748,579	734,597	707,768	800,289	-	800,289	975,488	-	975,488
23		TOTAL A & G EXPENSE	<u>11,931,039</u>	<u>13,996,980</u>	<u>14,011,666</u>	<u>14,603,038</u>	<u>15,302,236</u>	<u>(77,421)</u>	<u>15,224,815</u>	<u>16,018,152</u>	<u>270,787</u>	<u>16,288,939</u>
24		TOTAL O & M EXPENSE	<u>39,425,753</u>	<u>47,935,705</u>	<u>51,532,452</u>	<u>46,613,296</u>	<u>44,232,717</u>	<u>(23,971,287)</u>	<u>20,261,430</u>	<u>49,016,059</u>	<u>(26,112,153)</u>	<u>22,903,906</u>

SUPPORTING SCHEDULES: C-1

RECAP SCHEDULES:

SCHEDULE E-6

DERIVATION OF OVERALL COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/2016  
 PROJECTED TEST YEAR: 12/31/2018  
 PRIOR YEARS: 12/31/12 -12/31/2015  
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

OPC ROG 8-175

LINE NO.	EXPENSES & COST OF SERVICE					12/31/2016			12/31/2018				
		12/31/2012	12/31/2013	12/31/2014	12/31/2015	PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS	ADJUSTMENTS	ADJUSTED		
1	DEPRECIATION EXPENSE	11,181,517	11,395,928	12,505,200	13,251,586	14,039,209	(6,736)	14,032,474	16,785,014	(1,085,710)	15,699,304	(1)	
2	AMORT. & DEPL. OF UTILITY PLANT	-	-	-	-	(56,883)	-	(56,883)	(113,767)	-	(113,767)		
3	AMORT. OF UTILITY PLANT ACQ. ADJ.	721,895	721,895	721,895	721,895	721,895	-	721,895	721,895	-	721,895		
4	AMORT. OF CONVERSION EXPENSES	381,257	406,414	416,605	426,838	382,891	-	382,891	284,286	-	284,286		
5	REGULATORY DEBITS	-	1,192,705	1,121,298	1,183,925	1,306,754	(1,306,754)	-	1,196,746	(1,196,746)	-		
6	TOTAL DEPR. & AMORT EXPENSE	<u>12,284,669</u>	<u>13,716,941</u>	<u>14,764,997</u>	<u>15,584,243</u>	<u>16,393,866</u>	<u>(1,313,490)</u>	<u>15,080,376</u>	<u>18,874,174</u>	<u>(2,282,456)</u>	<u>16,591,718</u>		
7	TAXES OTHER THAN INCOME	7,026,100	7,406,548	7,416,435	7,343,765	7,369,211	(4,608,574)	2,760,636	7,769,611	(4,869,262)	2,900,349		
8	RETURN (REQUIRED N.O.I.)	8,233,084	8,511,877	9,055,868	10,138,737	11,543,284	2,966,144	14,509,428	13,860,929	6,063,760	19,924,689	(2)	
9	INCOME TAXES	<u>4,804,266</u>	<u>4,172,313</u>	<u>4,503,674</u>	<u>3,373,794</u>	<u>4,328,549</u>	<u>(952,323)</u>	<u>3,376,226</u>	<u>916,639</u>	<u>(288,728)</u>	<u>627,912</u>	(2)	
10	TOTAL COST TO SERVE	<u>71,773,872</u>	<u>81,743,385</u>	<u>87,273,426</u>	<u>83,053,836</u>	<u>83,867,627</u>	<u>(27,879,530)</u>	<u>55,988,097</u>	<u>90,437,413</u>	<u>(27,488,839)</u>	<u>62,948,573</u>		
											<u>Revenues</u>	<u>53,847,331</u>	- see Schedule G2-1
											<u>NOI Deficiency</u>	<u>(9,101,242)</u>	
												<u>9,101,242</u>	- Per Schedule G-5

SUPPORTING SCHEDULES: C-1

RECAP SCHEDULES:

(2) The changes are primarily due to the following: change in federal income tax rate from 35% to 21%, the amortization of excess deferred taxes for protected and non-protected property, as well as reclassifications, corrections, and adjustments that were identified in OPC ROG 1-14.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST  
 OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR: 12/31/16  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: R. MULLER

LINE NO.	DESCRIPTION	SALES SERVICES:												
		RESIDENTIAL RS-1	RESIDENTIAL RS-100	RESIDENTIAL RS-600	GAS LIGHTING	COMMERCIAL GS-1	COMMERCIAL GS-6k	COMMERCIAL GS-25k	COMMERCIAL GS-120k	COMMERCIAL GS-1,250k	COMMERCIAL GS-11M	COMMERCIAL GS-25M	CONTRACT DEMAND SERVICE	NATURAL GAS VEHICLES
1	<b>SERVICE LINE:</b> PIPE AND PIPING	\$642	\$806	\$1,274	\$642	\$1,436	\$1,449	\$4,474	\$12,396	\$31,043	\$64,569	\$140,850	\$217,131	\$1,449
2	<b>METER:</b> Meter Only	\$131	\$132	\$177		\$355	\$591	\$1,041	\$3,224	\$7,127	\$20,407	\$40,631	\$164,402	\$591
3	ERT	\$0	\$0	\$2		\$27	\$59	\$92	\$92	\$92				\$59
4	AMR	\$0	\$0	\$0		\$5	\$7	\$70	\$1,085	\$1,778	\$3,200	\$3,200	\$3,200	\$7
5	Press Corr Cost	\$0	\$0	\$0		\$71	\$193	\$805	\$1,379	\$1,404	\$1,404	\$1,404	\$1,404	\$193
6	Regulator	\$0	\$0	\$6		\$101	\$231	\$478	\$1,038	\$2,318	\$5,000	\$6,000	\$64,569	\$231
7	MSA/Ancillary Piping	\$87	\$88	\$118		\$196	\$281	\$383	\$1,083	\$1,622	\$3,000	\$5,000	\$5,000	\$281
8	Total Labor Cost	\$34	\$34	\$37		\$133	\$266	\$997	\$4,533	\$6,444	\$9,000	\$10,000	\$10,000	\$266
9	Overhead	\$34	\$34	\$46		\$120	\$220	\$522	\$1,679	\$2,806	\$5,671	\$8,954	\$8,954	\$220
10	Total Meter Set	\$285	\$288	\$385		\$1,008	\$1,848	\$4,388	\$14,113	\$23,591	\$47,682	\$75,188	\$257,529	\$1,848
11	TOTAL	\$927	\$1,094	\$1,659	\$642	\$2,444	\$3,297	\$8,862	\$26,509	\$54,634	\$112,251	\$216,038	\$474,660	\$3,297
12	<b>INDEX (1)</b>	<b>1.00</b>	<b>1.18</b>	<b>1.79</b>	<b>0.69</b>	<b>2.64</b>	<b>3.56</b>	<b>9.56</b>	<b>28.60</b>	<b>58.93</b>	<b>121.09</b>	<b>233.04</b>	<b>512.02</b>	<b>3.56</b>

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS

SUPPORTING SCHEDULES: WORKPAPERS

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO.: 20170179-GU

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE  
DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. MORLEY

DESCRIPTION:	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST
SYSTEM MILES OF MAIN:  MILES OF MAIN DEDICATED TO CLASS: NET COST OF MAIN DEDICATED TO CLASS: OTHER NET DISTRIBUTION PLANT RELATED TO CLASS: DISTRIBUTION O & M EXPENSES RELATED TO CLASS: PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	NOT APPLICABLE

Florida City Gas  
Docket No. 20170179  
OPC ROG 8-175  
Summary of Changes Related to Tax Changes

<b>Item No.</b>	<b>Amount</b>	<b>Tickmark</b>
1	Filed Revenue Requirement	
	\$ 15,791,812	
2	Change in Current Income Tax	A/
	(3,855,349)	
3	Excess Deferred Tax Amortization	B/
	(1,093,333)	
4	Change in Cost of Capital - Financing Requirements	C/
	636,189	
5	Change in Cost of Capital - Loss of Bonus Depreciation	D/
	364,344	
6	Increase in Rate Base	E/
	360,969	
7	Decrease in Depreciation	F/
	(11,548)	
8	Increase in Income Taxes - Other income	G/
	46,178	
9	Other - Primarily Interest Synchronization	H/
	67,438	
10	Revised Revenue Requirement	
	<u>\$ 12,306,700</u>	

A/ Change in federal income tax rate from 35% to 21% and resulting impacts on operating income and the gross revenue conversion factor.

B/ Amortization of excess deferred taxes - protected and basis adjustments to property excess deferred taxes are amortized under the average rate assumption method and unprotected excess deferred taxes are amortized over 5 years

C/ Change in capital structure to maintain Southern Company Gas' credit metrics. The loss of bonus depreciation and flow back of excess deferred income taxes results in a substantial decrease in cash flows from operations, which adversely impacts Southern Company Gas' funds from operations to total debt ratio. Therefore, Southern Company Gas will finance more through equity than debt to maintain its strong credit metrics, resulting in a higher equity ratio. This process will take place during but will not be fully in place until the end of 2018. Therefore, to include the full impact of the tax reform law in this update, the Company has used end of period long-term debt and equity balances forecasted for December 31, 2018 and an estimate of normalized average short-term debt.

D/ Primarily due to the loss of bonus depreciation in 2018 in accordance with the tax reform act. The Company did incorporate the allowance of 50% in 2018 bonus depreciation for property acquired prior to September 2017. The loss of bonus depreciation in 2018 resulted in a lower tax to book difference in depreciation expense of approximately \$38 million.

E/ This increase is primarily related to the corrections identified and discussed in the Company's response to OPC ROG 1-14. The Company also included for the correction to the common plant allocations identified in its response to OPC ROG 1-21 and POD 2-44.

F/ Decrease in depreciation expense associated with the common plant allocation corrections identified in OPC ROG 1-21 and POD 2-44.

G/ Adjustment to correct income taxes on other income which were eliminated twice in the original filing

H/ Other - primarily related to interest synchronization associated with the changes in cost of capital described above. The calculations for C/ and D/ were strictly based on the change in the cost of capital and did not take into account the impact on interest expense and resulting decrease in income taxes.

**FLORIDA CITY GAS**  
**Projected Test Year (2018)**  
**20170179-GU**  
**Summary of Changes from Original Filing**

Line No.	Description	Revised (1)	As Filed (2)	\$ Variance (3) = (1) - (2)	Percentage Change (4) =(3) / (2)	Description of Change
OPERATING REVENUE:						
1	OPERATING REVENUES	53,847,331	53,847,331	-	0.00%	
2	OPERATING EXPENSES:	53,847,331	53,847,331	-	0.00%	
3	COST OF GAS	-	0	(0)		
4	OPERATION & MAINTENANCE	22,903,906	22,903,906	-	0.00%	
5	DEPRECIATION & AMORTIZATION	16,591,718	16,603,266	(11,548)	-0.07%	This reflects the correction of the the common plant allocations identified in its response to OPC ROG 1-21 and POD 2-44. Specifically, the change in the shared use percentages.
6	REVENUE RELATED TAXES	-	-	-		
7	TAXES OTHER THAN INCOME	2,900,349	2,900,349	-	0.00%	
8	INCOME TAXES FEDERAL	(226,072)	(411,190)	185,118	-81.88%	The changes are primarily due to the following: change in federal income tax rate from 35% to 21%, and the amortization of excess deferred taxes for protected and non-protected EDIT.
9	INCOME TAXES - STATE	(62,656)	(68,377)	5,721	-9.13%	
10	DEFERRED TAXES - FEDERAL	542,262	2,254,069	(1,711,807)	-315.68%	
11	DEFERRED TAXES - STATE	374,377	374,826	(449)	-0.12%	
12	INVESTMENT TAX CREDITS	-	-	-		
13	TOTAL OPERATING EXPENSES	43,023,884	44,556,849	(1,532,965)	-3.56%	
14	NET OPERATING INCOME	\$ 10,823,447	\$ 9,290,482	\$ 1,532,965	14.16%	
15	UTILITY PLANT					
16	GAS PLANT IN SERVICE	429,446,193	429,446,193	-	0.00%	
17	COMMON PLANT ALLOCATED	4,771,619	4,959,263	(187,644)	-3.93%	This reflects the correction of the the common plant allocations identified in its response to OPC ROG 1-21 and POD 2-44. Specifically, the change in the shared use percentages.
18	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	-	0.00%	
19	CONSTRUCTION WORK IN PROGRESS	30,962,948	30,962,948	-	0.00%	
20	TOTAL PLANT	486,837,595	487,025,239	(187,644)	-0.04%	
21	DEDUCTIONS					
22	ACCUMULATED DEPRECIATION - UTILITY PLANT	177,918,948	177,918,948	-	0.00%	
23	ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	9,865,892	9,865,892	-	0.00%	
24		-	-	-		
25	ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED	884,678	918,038	(33,360)	-3.77%	This reflects the correction of the the common plant allocations identified in its response to OPC ROG 1-21 and POD 2-44. Specifically, the change in the shared use percentages.
26	TOTAL DEDUCTIONS	188,669,518	188,702,879	(33,360)	-0.02%	
27	UTILITY PLANT, NET	298,168,077	298,322,361	(154,284)	-0.05%	
28	ALLOWANCE FOR WORKING CAPITAL	-	-	-		
29	BALANCE SHEET METHOD	5,048,873	955,790	4,093,083	81.07%	This is primarily due to the items mentioned in Tickmark B, as well as reclassifications, corrections, and adjustments that were identified in OPC ROG 1-14.
30	TOTAL RATE BASE	303,216,950	299,278,151	3,938,799	1.30%	
31	NET OPERATING INCOME	10,823,449	9,290,482	1,532,967	14.16%	
32	RATE OF RETURN	3.57%	3.10%	0.47%	13.03%	
33						

FLORIDA CITY GAS  
 Projected Test Year (2018)  
 20170179-GU  
 Summary of Changes from Original Filing

Line No.	Revised (1)	As Filed (2)	\$ Variance (3) = (1) - (2)	Percentage Change (4) = (3) / (2)	Description of Change
34					
35	1.3522	1.6434	-0.2912	-21.54%	Change in Revenue Expansion Factor
36					
37					
38	<u>Rate Base</u>				<u>Reference</u>
39					
40	3,938,799	Column 3, Line 30			Increase (Decrease) in Rate Base
41	5.58%	Schedule G3-2			After Tax Weighted Average Cost of Capital
42	1.6434	Schedule G3-2			Revenue Expansion Factor
43	360,969				Increase (Decrease) in Rate Base - Revenue Requirement (Line 40 x Line 41 x Line 42)
44					
45					
46	12,306,700	Schedule G5			Revised Revenue Deficiency
47	15,791,812	Schedule G5			As Filed Revenue Deficiency
48	(3,485,112)	Line 46 - Line 47			Change in Revenue Deficiency
49					
50	<u>Income Taxes</u>				
51					
52	6,729,058	Schedule G2-5			Taxable Income
53					
54	38.575%	WP Tax Rate			Effective Tax Rate utilized in the filing
55	25.345%	WP Tax Rate			Newly Adopted Effective Tax Rate
56	13.230%				Decrease in Effective Tax Rate
57					
58	(890,254)	Line 52 x Line 56			Decrease in Taxes Current Period
59	(1,016,422)	Excess Deferred Income Taxes			Amortization of Excess Deferred - Protected
60	207,864	Excess Deferred Income Taxes			Amortization of Excess Deferred - Non-Protected
61	(808,558)	Line 59 + Line 60			Total Excess Deferred
62	(1,698,813)	Line 58 + Line 61			Total Rate Change and Amortization of Excess Deferred
63	2,628,895	Column 2, Line 10 + Line 11			As Filed Income Taxes
64	916,639	Column 1, Line 10 + Line 11			Revised Income Taxes
65	1,712,256	Line 63 - Line 64			Difference
66	1,698,813	Line 62			Total Rate Change and Amortization of Excess Deferred
67	13,443	Line 65 - Line 66			Other, net
68					
69	1,725,198	Line 61 - Line 64			Income Tax Excluding Excess Deferred Amortization
70					
71	25.638%	Line 69 / Line 52			Line 56 / Line 39
72	25.345%	Line 55			Newly Adopted Effective Tax Rate
73	0.293%	Line 71 - Line 72			Difference
74					
75	19,718	Line 52 x Line 73			Line 60 x Line 39
76	77,799	Schedule G2-33			Permanent Difference
77	25.345%	Line 55			Newly Adopted Effective Tax Rate
78	19,718	Line 76 x Line 77			Recalculated Tax Effected Permanent Difference
79					
80		(0) Line 75 - Line 78			Reconciled Difference

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 HISTORIC BASE YEAR + 1: 12/31/17  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU



OPC ROG 8-175

LINE	NO.	UTILITY PLANT	Historical Base Year (2016)			Historical Base Year + 1 (2017)			Projected Test Year (2018)		
			Average Unadjusted	Company Adjustments	Average Adjusted	Average Unadjusted	Average Unadjusted	Company Adjustments	Average Adjusted		
1		GAS PLANT IN SERVICE	\$ 349,296,103	\$ -	\$ 349,296,103	\$ 386,099,215	\$ 429,446,193	\$ -	\$ 429,446,193		
2		COMMON PLANT ALLOCATED	-	5,699,518	5,699,518	-	-	4,771,619	4,771,619		
3		ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835	21,656,835	21,656,835	-	21,656,835		
4		CONSTRUCTION WORK IN PROGRESS	18,865,897	-	18,865,897	10,506,270	30,962,948	-	30,962,948		
5		TOTAL PLANT	389,818,835	5,699,518	395,518,353	418,262,320	482,065,976	4,771,619	486,837,595		
6		DEDUCTIONS									
7		ACCUMULATED DEPRECIATION - UTILITY PLANT	165,526,525	-	165,526,525	171,616,565	178,170,204	(251,256)	177,918,948		
8		ACCUMULATED AMORTIZATION - ACQUISITION ADJUSTMENT	8,422,103	-	8,422,103	9,143,998	9,865,892	-	9,865,892		
9			-	-	-	-	-	-	-		
10		ACCUMULATED DEPRECIATION - COMMON PLANT ALLOCATED	-	2,132,483	2,132,483	-	-	884,678	884,678		
11		TOTAL DEDUCTIONS	173,948,628	2,132,483	176,081,111	180,760,563	188,036,096	633,422	188,669,518		
12		UTILITY PLANT, NET	215,870,207	3,567,036	219,437,243	237,501,757	294,029,880	4,138,197	298,168,077		
13		ALLOWANCE FOR WORKING CAPITAL									
14		BALANCE SHEET METHOD	(47,135,552)	42,277,545	(4,858,007)	(50,185,844)	(83,092,157)	88,141,030	5,048,873		
15		TOTAL RATE BASE	\$ 168,734,655	\$ 45,844,581	\$ 214,579,236	\$ 187,315,913	\$ 210,937,723	\$ 92,279,227	\$ 303,216,950		
16		NET OPERATING INCOME	\$ 10,188,838	\$ (601,706)	\$ 9,587,132	\$ 11,266,284	\$ 11,113,417	\$ (289,970)	\$ 10,823,447		
17		RATE OF RETURN	6.04%		4.47%	6.01%	5.27%		3.57%		



COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 HISTORIC BASE YEAR + 1: 12/31/17  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: M. J. MORLEY

Line No.	Description	Historical Base Year (2016)			Historical Base Year + 1 (2017)	Projected Test Year (2018)			DESCRIPTION OF ADJUSTMENT
		Average Unadjusted	Company Adjustments	Average Adjusted	Average Unadjusted	Average Unadjusted	Company Adjustments	Average Adjusted	
<b>CURRENT LIABILITIES</b>									
1	ACCOUNTS PAYABLE	2,453,804	-	2,453,804	2,586,545	2,249,325	-	2,249,325	
2	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	16,341,327	(16,341,327)	-	23,112,269	54,804,462	(54,804,462)	-	COMPONENT OF CAPITAL STRUCTURE
3	CUSTOMER DEPOSITS	3,901,581	(3,901,581)	-	3,872,729	3,888,281	(3,888,281)	-	COMPONENT OF CAPITAL STRUCTURE
4	TAXES ACCRUED - GENERAL	4,689,227	-	4,689,227	3,999,449	1,503,657	-	1,503,657	
5	INTEREST ACCRUED	667,661	-	667,661	158,085	96,389	-	96,389	
6	TAX COLLECTIONS PAYABLE	819,401	-	819,401	842,311	810,246	-	810,246	
7	MISCELLANEOUS CURRENT LIABILITIES	129,685	-	129,685	125,578	128,231	-	128,231	
8	TOTAL CURRENT LIABILITIES	29,002,686	(20,242,908)	8,759,778	34,696,966	63,480,591	(58,692,743)	4,787,848	
<b>DEFERRED CREDITS &amp; OPERATING RESERVES</b>									
9	ACCUMULATED PROVISION FOR PENSION AND BENEFITS	5,101,346	-	5,101,346	1,056,807	(1,125,913)	-	(1,125,913)	
10	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	81,770	-	81,770	73,627	78,494	100,000	178,494	STORM DAMAGE RESERVE
11	OTHER REGULATORY LIABILITIES (1)	2,620,216	646,693	3,266,909	5,225,575	27,088,418	(22,878,036)	4,210,382	COMPONENT OF CAPITAL STRUCTURE, DEFERRED CRA
12	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	6	(6)	-	-	-	-	-	
13	ACCUMULATED DEFERRED INCOME TAXES	36,484,305	(36,484,305)	-	36,312,793	20,955,259	(20,955,259)	-	COMPONENT OF CAPITAL STRUCTURE
14	TOTAL DEFERRED CREDITS & OPERATING RESERVES	44,287,643	(35,837,618)	8,450,025	42,668,802	46,996,258	(43,733,295)	3,262,963	
15	TOTAL LIABILITIES	73,290,329	(56,080,526)	17,209,803	77,365,768	110,476,849	(102,426,038)	8,050,811	
16	NET WORKING CAPITAL	(47,135,552)	42,277,545	(4,858,007)	(50,185,844)	(83,092,157)	88,141,030	5,048,873	

(1) This includes the reclass of Regulatory Tax Liability (Internal GL 259999) of \$23,688,685 from Other Regulatory Liabilities to ADIT. (23,688,685)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

DOCKET NO. 20170179-GU OPC ROG 8-175

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT
1	COMMON PLANT ALLOCATED				
2	COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(311,978)	(311,978)	0
3	AGSC ALLOCATION	TO ADD CORPORATE ALLOCATION	5,083,597	0	5,083,597
4		TOTAL	4,771,619	(311,978)	5,083,597
5					
6	PLANT IN SERVICE	TO ADJUST PLANT IN SERVICE FOR FULL YEAR OF LNG PLANT	0	0	0
7			0	0	0
8			0	0	0
9			0	0	0
10		TOTAL	0	0	0
11	ACCUM. DEPRECIATION- COMMON PLANT				0
12	ACCUM. DEPREC. - COMMON PLANT	TO REMOVE COMMON PLANT ALLOCATION	(59,544)	(59,544)	0
		TO ADJUST ACCUMULATED DEPRECIATION FOR PROPOSED DEPRECIATION RATES	(251,256)		(251,256)
	ACCUM. DEPREC. - LNG PLANT	TO ADJUST ACCUMULATED DEPRECIATION FOR LNG PLANT	0		0
13	ACCUM. DEPREC. - NUI COMMON PLANT	TO INCLUDE ALLOCABLE CORPORATE OFFICE ACCUMULATED DEPRECIATION	944,221	-	944,221
14		TOTAL	633,422	(59,544)	692,965
15					
16	CWIP	TO ADJUST CWIP FOR FULL YEAR OF LNG PLANT	0	0	0
17			0		
18			0	0	0
19		TOTAL	0	0	0
20	ALLOWANCE FOR WORKING CAPITAL	ALLOWANCE FOR WORKING CAPITAL			
21	(SEE SCHEDULE G-1, PAGES 2 AND 3, FOR DETAIL)	(SEE SCHEDULE G-1-3 FOR DETAIL)	88,141,030	0	88,141,030
22	TOTAL RATE BASE ADJUSTMENTS	TOTAL RATE BASE ADJUSTMENTS	92,279,227	(252,435)	92,531,662

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU

OPC ROG 8-175

Line No.	Assets	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 Month Average	Reference
1	UTILITY PLANT IN SERVICE	367,505,552	369,629,179	371,652,302	375,156,339	376,807,246	380,739,116	385,884,063	386,080,816	396,166,719	402,898,339	399,890,841	402,256,036	404,623,246	386,099,215	RATE BASE
2	CONSTRUCTION WORK IN PROGRESS	13,957,305	13,858,562	14,177,874	12,387,545	13,306,719	12,936,213	10,086,449	10,086,449	10,086,449	6,424,487	6,424,487	6,424,487	6,424,487	10,506,270	RATE BASE
3	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
4	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	(177,571,717)	(178,532,743)	(179,428,971)	(180,285,729)	(181,175,452)	(181,991,165)	(182,877,549)	(181,309,697)	(182,330,489)	(183,656,206)	(179,155,064)	(180,230,320)	(181,342,217)	(180,760,563)	RATE BASE
5	<b>NET PLANT UTILITY</b>	<b>225,547,975</b>	<b>226,611,834</b>	<b>228,058,040</b>	<b>228,914,991</b>	<b>230,595,348</b>	<b>233,341,000</b>	<b>234,749,799</b>	<b>236,514,404</b>	<b>245,579,515</b>	<b>247,323,455</b>	<b>248,817,100</b>	<b>250,107,038</b>	<b>251,362,352</b>	<b>237,501,758</b>	
6	NONUTILITY PROPERTY	185,929	185,929	185,929	185,929	185,929	185,929	185,929	185,929	-	-	-	-	-	100,115	WORKING CAP.
7	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	(116,476)	(116,959)	(117,442)	(117,925)	(118,408)	(118,891)	(119,374)	-	-	-	-	-	-	(63,498)	WORKING CAP.
8	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	<b>69,453</b>	<b>68,970</b>	<b>68,487</b>	<b>68,004</b>	<b>67,521</b>	<b>67,038</b>	<b>66,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,618</b>	
9	CASH	-	-	-	-	-	6,023	68	-	-	-	-	-	-	469	WORKING CAP.
10	CUSTOMER ACCOUNTS RECEIVABLE	8,190,267	9,160,646	8,551,332	8,270,222	8,763,468	7,266,614	6,847,917	8,352,929	8,357,048	9,333,720	9,584,950	11,022,446	11,830,030	8,887,045	WORKING CAP.
11	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT	(614,248)	(620,820)	(632,405)	(648,882)	(655,275)	(667,472)	(679,955)	(692,642)	(699,761)	(707,391)	(714,252)	(720,328)	(722,286)	(675,055)	WORKING CAP.
12	OTHER ACCOUNTS RECEIVABLE	81,619	90,329	346,038	434,236	449,696	367,081	418,127	330,190	344,652	341,383	429,211	304,133	357,779	330,344	WORKING CAP.
13	ACCOUNTS RECEIVABLE ASSOCIATED COMPANIES	-	-	(3,312)	-	(3,312)	-	0	-	-	-	-	-	-	(510)	WORKING CAP.
14	GAS STORED UNDERGROUND & LNG STORED	283,786	240,766	129,552	59,964	162,386	280,767	303,630	392,178	390,494	402,507	416,928	382,357	303,662	288,383	WORKING CAP.
15	PLANT MATERIAL AND OPERATING SUPPLIES	29,349	29,272	28,799	27,905	26,702	16,572	16,572	30,460	30,118	29,776	29,434	29,092	28,750	27,138	WORKING CAP.
16	PREPAYMENTS	3,197,494	3,237,782	2,952,230	2,095,459	1,631,583	1,125,934	1,128,920	1,068,187	1,104,840	1,037,142	1,288,743	1,221,045	1,153,346	1,710,977	WORKING CAP.
17	<b>TOALT CURRENT AND ACCRUED ASSETS</b>	<b>11,168,267</b>	<b>12,137,974</b>	<b>11,372,233</b>	<b>10,238,904</b>	<b>10,375,248</b>	<b>8,395,520</b>	<b>8,035,279</b>	<b>9,481,302</b>	<b>9,527,392</b>	<b>10,437,137</b>	<b>11,035,014</b>	<b>12,238,744</b>	<b>12,951,282</b>	<b>10,568,792</b>	
18	OTHER REGULATORY ASSETS	16,690,519	16,552,137	16,530,320	16,396,522	16,283,984	16,244,565	16,254,563	16,345,043	16,490,986	16,585,859	16,871,953	17,106,421	17,115,837	16,574,516	WORKING CAP.
19	MISC DEFERRED DEBITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	UNAMORTIZED LOS ON REACQUIRED DEBT	1,072,384	1,060,852	1,049,321	1,037,790	1,026,259	1,014,728	1,003,197	991,666	980,134	968,603	957,072	945,541	934,010	1,003,197	CAP. STRUCTURE
21	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>2,901,974</b>	<b>2,610,854</b>	<b>2,689,545</b>	<b>2,485,693</b>	<b>2,493,513</b>	<b>2,501,237</b>	<b>2,556,331</b>	<b>2,707,745</b>	<b>2,859,160</b>	<b>3,010,574</b>	<b>3,161,989</b>	<b>3,313,403</b>	<b>3,464,818</b>	<b>2,827,449</b>	<b>WORKING CAP.</b>
22	UNAMORTIZED DEBT EXPENSE	123,663	122,334	121,004	119,674	118,345	117,015	115,685	114,355	113,026	111,696	110,366	109,037	107,707	115,685	CAP. STRUCTURE
23	UNRECOVERED PURCHASED GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
24	<b>TOTAL DEFERRED DEBITS</b>	<b>20,788,540</b>	<b>20,346,177</b>	<b>20,390,191</b>	<b>20,039,680</b>	<b>19,922,101</b>	<b>19,877,545</b>	<b>19,929,776</b>	<b>20,158,810</b>	<b>20,443,306</b>	<b>20,676,733</b>	<b>21,101,380</b>	<b>21,474,402</b>	<b>21,622,372</b>	<b>20,520,847</b>	
25	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>257,574,236</b>	<b>259,164,955</b>	<b>259,888,952</b>	<b>259,261,579</b>	<b>260,960,218</b>	<b>261,681,102</b>	<b>262,781,409</b>	<b>266,154,516</b>	<b>275,550,213</b>	<b>278,437,325</b>	<b>280,953,494</b>	<b>283,820,185</b>	<b>285,936,005</b>	<b>268,628,015</b>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

Line No.	CAPITALIZATIONS AND LIABILITIES	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 Month Average	Reference
1	OTHER PAID-IN-CAPITAL	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(59,637,411)	(79,340,289)	(61,153,017)	CAP. STRUCTURE
2	RETAINED EARNINGS	(26,482,688)	(27,295,292)	(28,063,943)	(27,423,373)	(27,926,726)	(28,528,988)	(26,869,155)	(26,950,025)	(27,280,851)	(26,731,849)	(27,265,852)	(27,955,374)	(28,047,738)	(27,447,835)	CAP. STRUCTURE
3	ACCUMULATED OTHER COMPREHENSIVE INCOME	2,987,796	2,967,835	2,947,874	2,927,912	2,907,951	2,887,990	2,868,029	-	-	-	-	-	-	1,576,568	CAP. STRUCTURE
4	<b>TOTAL PROPRIETARY CAPITAL</b>	<b>(83,132,303)</b>	<b>(83,964,868)</b>	<b>(84,753,481)</b>	<b>(84,132,871)</b>	<b>(84,656,186)</b>	<b>(85,278,409)</b>	<b>(83,638,537)</b>	<b>(86,587,436)</b>	<b>(86,918,262)</b>	<b>(86,369,260)</b>	<b>(86,903,263)</b>	<b>(87,592,785)</b>	<b>(107,388,027)</b>	<b>(87,024,284)</b>	
5	BONDS	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	CAP. STRUCTURE
6	ADVANCES FROM ASSOCIATED COMPANIES	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,442,249)	(81,029,697)	(81,410,514)	CAP. STRUCTURE
7	<b>TOTAL LONG TERM DEBT</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,442,249)</b>	<b>(101,029,697)</b>	<b>(101,410,514)</b>	
8	ACCUMULATED PROVISION FOR PENSIONS AND BENEF	(3,086,900)	(3,082,316)	(3,078,971)	(3,075,885)	(3,071,604)	(3,068,138)	(3,064,210)	1,424,267	1,373,843	1,323,419	1,272,995	1,222,571	1,172,147	(1,056,807)	WORKING CAP.
9	ACCUMULATED MISCELLANEOUS OPERATING PROVISION	(81,770)	(63,802)	(63,802)	(63,802)	(63,802)	(63,802)	(63,802)	(82,282)	(82,282)	(82,282)	(82,282)	(82,282)	(81,161)	(73,627)	WORKING CAP.
10	<b>TOTAL OTHER NONCURRENT LIABILITIES</b>	<b>(3,168,670)</b>	<b>(3,146,118)</b>	<b>(3,142,773)</b>	<b>(3,139,387)</b>	<b>(3,135,406)</b>	<b>(3,131,940)</b>	<b>(3,128,012)</b>	<b>1,341,985</b>	<b>1,291,561</b>	<b>1,241,137</b>	<b>1,190,713</b>	<b>1,140,289</b>	<b>1,090,985</b>	<b>(1,130,434)</b>	
11	OTHER REGULATORY LIABILITIES	(2,024,618)	(2,641,028)	(2,252,581)	(2,147,932)	(3,669,407)	(3,911,390)	(4,060,560)	(4,032,719)	(3,930,558)	(3,839,841)	(3,750,675)	(3,705,732)	(27,965,433)	(5,225,575)	WORKING CAP.
12	ACCUMULATED DEFERRED INCOME TAX	(42,846,048)	(43,236,276)	(43,490,267)	(42,934,071)	(42,800,448)	(42,722,400)	(43,848,565)	(41,467,367)	(39,086,168)	(36,704,970)	(34,323,772)	(31,942,573)	(23,420,227)	(39,140,242)	WORKING CAP.
13	<b>TOTAL DEFERRED CREDITS</b>	<b>(44,870,666)</b>	<b>(45,877,305)</b>	<b>(45,742,847)</b>	<b>(45,082,003)</b>	<b>(46,469,855)</b>	<b>(46,633,790)</b>	<b>(47,909,125)</b>	<b>(45,500,086)</b>	<b>(43,016,726)</b>	<b>(40,544,811)</b>	<b>(38,074,447)</b>	<b>(35,648,305)</b>	<b>(51,385,660)</b>	<b>(44,365,817)</b>	
14	ACCOUNTS PAYABLE	(3,004,799)	(3,525,216)	(3,501,744)	(2,366,785)	(2,419,733)	(2,704,176)	(2,756,737)	(1,751,878)	(1,903,383)	(1,725,278)	(2,236,232)	(2,670,294)	(3,058,828)	(2,586,545)	WORKING CAP.
15	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(12,306,072)	(11,670,152)	(11,345,661)	(13,156,054)	(12,689,934)	(12,444,925)	(13,644,576)	(22,813,320)	(34,454,950)	(40,893,939)	(45,214,404)	(51,475,727)	(18,349,790)	(23,112,269)	WORKING CAP.
16	CUSTOMER DEPOSITS	(3,880,362)	(3,882,050)	(3,892,904)	(3,878,016)	(3,877,809)	(3,841,700)	(3,874,103)	(3,870,410)	(3,874,103)	(3,873,159)	(3,865,344)	(3,876,451)	(3,886,217)	(3,872,729)	WORKING CAP.
17	TAXES ACCRUED	(4,554,578)	(4,335,439)	(4,608,735)	(4,714,256)	(4,913,227)	(5,110,981)	(5,238,031)	(4,773,053)	(4,334,397)	(3,894,852)	(3,448,361)	(1,246,112)	(820,811)	(3,999,449)	WORKING CAP.
18	INTEREST ACCRUED	(274,668)	(286,854)	(302,692)	(324,174)	(324,174)	(324,174)	(324,174)	(61,725)	(68,268)	(72,693)	(75,080)	(81,427)	(81,694)	(158,085)	WORKING CAP.
19	TAX COLLECTIONS PAYABLE	(805,598)	(896,949)	(1,024,629)	(905,792)	(927,126)	(929,279)	(1,005,594)	(570,784)	(704,282)	(732,950)	(754,739)	(795,875)	(896,445)	(842,311)	WORKING CAP.
20	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(134,271)	(137,756)	(131,238)	(135,504)	(104,518)	(108,242)	(109,841)	(125,560)	(125,155)	(129,270)	(130,090)	(131,247)	(129,822)	(125,578)	WORKING CAP.
21	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>(24,960,348)</b>	<b>(24,734,416)</b>	<b>(24,807,602)</b>	<b>(25,465,069)</b>	<b>(25,256,522)</b>	<b>(25,194,714)</b>	<b>(26,663,485)</b>	<b>(33,966,730)</b>	<b>(45,464,537)</b>	<b>(51,322,142)</b>	<b>(55,724,249)</b>	<b>(60,277,135)</b>	<b>(27,223,607)</b>	<b>(34,696,966)</b>	
22	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>(257,574,236)</b>	<b>(259,164,955)</b>	<b>(259,888,952)</b>	<b>(259,261,579)</b>	<b>(260,960,218)</b>	<b>(261,681,102)</b>	<b>(262,781,409)</b>	<b>(266,154,516)</b>	<b>(275,550,213)</b>	<b>(278,437,325)</b>	<b>(280,953,494)</b>	<b>(283,820,185)</b>	<b>(285,936,005)</b>	<b>(268,628,015)</b>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET  
FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

Line No.	Assets	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 Month Average	Reference
1	UTILITY PLANT IN SERVICE	404,623,246	407,486,763	410,662,791	414,570,862	418,502,435	422,591,051	426,122,244	429,415,063	432,414,696	435,633,234	438,324,373	440,811,636	501,642,111	429,446,193	RATE BASE
2	CONSTRUCTION WORK IN PROGRESS	6,424,487	11,257,820	16,091,153	20,924,487	25,757,820	30,591,153	35,424,487	40,257,820	45,091,153	49,924,487	54,757,820	59,591,153	6,424,487	30,962,948	RATE BASE
3	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
4	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	(181,342,217)	(182,420,817)	(183,508,382)	(184,605,750)	(185,714,403)	(186,834,363)	(187,965,758)	(189,107,609)	(190,258,470)	(191,418,147)	(192,586,234)	(193,761,517)	(194,945,582)	(188,036,096)	RATE BASE
5	<b>NET PLANT UTILITY</b>	<b>291,362,352</b>	<b>297,380,882</b>	<b>299,902,391</b>	<b>272,546,434</b>	<b>289,202,881</b>	<b>288,904,577</b>	<b>295,237,891</b>	<b>302,222,110</b>	<b>308,904,215</b>	<b>315,796,408</b>	<b>322,192,795</b>	<b>328,296,108</b>	<b>334,777,851</b>	<b>294,029,890</b>	
6	NONUTILITY PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
7	ACCUM PROV FOR DEPR. AMORT., DEPL & ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
8	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
9	CASH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
10	CUSTOMER ACCOUNTS RECEIVABLE	11,830,030	10,900,849	10,740,246	9,711,740	9,521,792	8,882,698	8,289,570	7,560,486	6,906,460	7,685,741	8,334,107	9,358,649	9,749,830	9,190,169	WORKING CAP.
11	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT	(722,286)	(714,253)	(712,786)	(712,794)	(707,781)	(702,011)	(702,302)	(704,789)	(696,398)	(699,398)	(704,672)	(704,589)	(703,886)	(706,765)	WORKING CAP.
12	OTHER ACCOUNTS RECEIVABLE	357,779	374,143	327,873	416,135	426,526	343,892	327,169	36,862	61,742	65,606	159,697	89,462	112,327	238,401	WORKING CAP.
13	ACCOUNTS RECEIVABLE ASSOCIATED COMPANIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
14	GAS STORED UNDERGROUND & LNG STORED	303,662	207,684	123,754	83,233	126,816	250,382	258,975	341,234	364,050	366,612	387,370	341,336	271,420	263,579	WORKING CAP.
15	PLANT MATERIAL AND OPERATING SUPPLIES	28,750	28,408	28,066	27,724	27,382	27,040	26,698	26,356	26,014	25,672	25,330	24,988	24,646	25,698	WORKING CAP.
16	PREPAYMENTS	1,153,346	1,142,880	1,075,181	1,007,483	946,750	1,179,052	1,127,955	1,171,574	1,103,876	1,036,177	987,778	920,080	1,152,382	1,077,270	WORKING CAP.
17	<b>TOATL CURRENT AND ACCRUED ASSETS</b>	<b>12,951,282</b>	<b>11,939,711</b>	<b>11,582,335</b>	<b>10,533,522</b>	<b>10,341,485</b>	<b>9,981,052</b>	<b>9,328,064</b>	<b>8,431,723</b>	<b>7,765,743</b>	<b>8,480,410</b>	<b>9,189,610</b>	<b>10,029,926</b>	<b>10,606,719</b>	<b>10,089,352</b>	
18	OTHER REGULATORY ASSETS	17,115,837	17,062,450	17,173,874	17,174,839	17,209,716	17,223,730	17,293,695	17,381,392	17,408,475	17,433,837	17,467,015	17,493,026	17,401,533	17,295,340	WORKING CAP.
19	MISC DEFERRED DEBITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	UNAMORTIZED LOS ON REACQUIRED DEBT	934,010	922,479	910,948	899,417	887,885	876,354	864,823	853,292	841,761	830,230	818,699	807,167	795,636	864,823	CAP. STRUCTURE
21	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	<b>3,464,816</b>	<b>3,469,821</b>	<b>3,474,824</b>	<b>3,479,826</b>	<b>3,484,829</b>	<b>3,489,832</b>	<b>3,494,835</b>	<b>3,499,838</b>	<b>3,504,841</b>	<b>3,509,844</b>	<b>3,514,847</b>	<b>3,519,849</b>	<b>3,524,852</b>	<b>3,494,835</b>	<b>WORKING CAP.</b>
22	UNAMORTIZED DEBT EXPENSE	107,707	106,377	105,047	103,718	102,388	101,058	99,729	98,399	97,069	95,739	94,410	93,080	91,750	99,729	CAP. STRUCTURE
23	UNRECOVERED PURCHASED GAS COST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
24	<b>TOTAL DEFERRED DEBITS</b>	<b>21,622,372</b>	<b>21,561,127</b>	<b>21,664,693</b>	<b>21,657,800</b>	<b>21,684,819</b>	<b>21,690,974</b>	<b>21,753,082</b>	<b>21,832,921</b>	<b>21,852,146</b>	<b>21,869,650</b>	<b>21,894,970</b>	<b>21,913,123</b>	<b>21,813,771</b>	<b>21,754,727</b>	
25	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>285,936,005</b>	<b>291,481,439</b>	<b>298,149,426</b>	<b>304,737,756</b>	<b>312,228,991</b>	<b>319,676,703</b>	<b>326,318,953</b>	<b>332,486,754</b>	<b>338,522,104</b>	<b>346,146,468</b>	<b>353,237,375</b>	<b>360,241,156</b>	<b>367,198,341</b>	<b>325,873,959</b>	

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU

OPC ROG 0-175

Line No.	Capitalization and Liabilities	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 Month Average	Reference	
1	OTHER PAID-IN-CAPITAL	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(79,340,289)	(128,565,577)	(83,126,849)	CAP. STRUCTURE
2	RETAINED EARNINGS	(28,047,738)	(27,079,961)	(26,446,280)	(24,406,102)	(23,906,359)	(23,593,202)	(24,814,756)	(24,595,174)	(24,343,496)	(24,695,666)	(24,456,499)	(23,951,294)	(22,830,155)	(24,858,975)	(24,858,975)	CAP. STRUCTURE
3	ACCUMULATED OTHER COMPREHENSIVE INCOME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
4	<b>TOTAL PROPRIETARY CAPITAL</b>	<b>(107,388,027)</b>	<b>(106,420,250)</b>	<b>(105,786,568)</b>	<b>(103,746,391)</b>	<b>(103,246,648)</b>	<b>(102,933,491)</b>	<b>(104,155,044)</b>	<b>(103,935,463)</b>	<b>(103,683,785)</b>	<b>(104,035,955)</b>	<b>(103,796,788)</b>	<b>(103,291,582)</b>	<b>(151,395,732)</b>	<b>(107,985,825)</b>		
5	BONDS	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	CAP. STRUCTURE
6	ADVANCES FROM ASSOCIATED COMPANIES	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(81,029,697)	(118,557,497)	(83,916,451)	CAP. STRUCTURE
7	<b>TOTAL LONG TERM DEBT</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(101,029,697)</b>	<b>(138,557,497)</b>	<b>(103,916,451)</b>	
8	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	1,172,147	1,164,441	1,156,735	1,149,030	1,141,324	1,133,619	1,125,913	1,118,207	1,110,502	1,102,796	1,095,091	1,087,385	1,079,680	1,125,913		WORKING CAP.
9	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	(81,161)	(75,172)	(75,172)	(75,172)	(75,172)	(75,172)	(75,172)	(81,332)	(81,332)	(81,332)	(81,332)	(81,332)	(81,332)	(81,567)	(78,494)	WORKING CAP.
10	<b>TOTAL OTHER NONCURRENT LIABILITIES</b>	<b>1,090,985</b>	<b>1,089,269</b>	<b>1,081,563</b>	<b>1,073,858</b>	<b>1,066,152</b>	<b>1,058,447</b>	<b>1,050,741</b>	<b>1,036,875</b>	<b>1,029,170</b>	<b>1,021,464</b>	<b>1,013,759</b>	<b>1,006,053</b>	<b>998,112</b>	<b>1,047,419</b>		
11	OTHER DEFERRED CREDITS																
12	<b>OTHER REGULATORY LIABILITIES</b>	<b>(27,965,433)</b>	<b>(27,912,578)</b>	<b>(27,786,246)</b>	<b>(27,645,115)</b>	<b>(27,491,190)</b>	<b>(27,329,183)</b>	<b>(27,158,857)</b>	<b>(26,976,510)</b>	<b>(26,785,901)</b>	<b>(26,587,640)</b>	<b>(26,382,159)</b>	<b>(26,171,521)</b>	<b>(25,957,096)</b>	<b>(27,088,418)</b>		WORKING CAP.
13	<b>ACCUMULATED DEFERRED INCOME TAX</b>	<b>(23,420,227)</b>	<b>(23,591,871)</b>	<b>(23,763,516)</b>	<b>(23,935,160)</b>	<b>(24,106,805)</b>	<b>(24,278,449)</b>	<b>(24,450,094)</b>	<b>(24,621,738)</b>	<b>(24,793,383)</b>	<b>(24,965,027)</b>	<b>(25,136,672)</b>	<b>(25,308,316)</b>	<b>(25,479,961)</b>	<b>(24,450,094)</b>		WORKING CAP.
14	<b>TOTAL DEFERRED CREDITS</b>	<b>(51,385,660)</b>	<b>(51,504,450)</b>	<b>(51,549,762)</b>	<b>(51,580,275)</b>	<b>(51,597,994)</b>	<b>(51,607,632)</b>	<b>(51,608,951)</b>	<b>(51,598,249)</b>	<b>(51,579,283)</b>	<b>(51,552,667)</b>	<b>(51,518,831)</b>	<b>(51,479,837)</b>	<b>(51,437,057)</b>	<b>(51,538,511)</b>		
15	ACCOUNTS PAYABLE	(3,058,828)	(2,996,737)	(2,649,855)	(2,236,300)	(1,832,302)	(1,610,899)	(1,925,136)	(1,775,927)	(1,929,589)	(1,753,209)	(2,267,185)	(2,705,561)	(3,099,704)	(2,249,325)		WORKING CAP.
16	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(18,349,790)	(25,197,249)	(31,981,345)	(40,887,756)	(49,135,959)	(56,989,960)	(61,925,786)	(68,612,742)	(74,406,359)	(81,696,051)	(88,359,341)	(97,107,424)	(17,808,240)	(54,804,462)		WORKING CAP.
17	CUSTOMER DEPOSITS	(3,886,217)	(3,880,539)	(3,890,005)	(3,881,444)	(3,889,434)	(3,883,311)	(3,880,143)	(3,886,021)	(3,893,225)	(3,893,960)	(3,883,579)	(3,892,208)	(3,907,570)	(3,888,281)		WORKING CAP.
18	<b>TAXES ACCRUED</b>	<b>(820,811)</b>	<b>(1,040,213)</b>	<b>(1,155,782)</b>	<b>(1,320,062)</b>	<b>(1,481,175)</b>	<b>(1,643,449)</b>	<b>(1,793,027)</b>	<b>(1,930,511)</b>	<b>(2,094,317)</b>	<b>(2,257,234)</b>	<b>(2,413,204)</b>	<b>(2,570,295)</b>	<b>(2,725,455)</b>	<b>(1,503,657)</b>		WORKING CAP.
19	INTEREST ACCRUED	(81,694)	(83,635)	(87,640)	(83,529)	(89,958)	(92,986)	(97,034)	(96,237)	(102,022)	(105,692)	(107,321)	(112,902)	(112,431)	(96,389)		WORKING CAP.
20	TAX COLLECTIONS PAYABLE	(896,445)	(886,442)	(965,784)	(910,000)	(875,827)	(824,977)	(834,434)	(832,025)	(705,848)	(714,354)	(744,090)	(785,182)	(857,791)	(810,246)		WORKING CAP.
21	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(129,822)	(131,496)	(134,552)	(136,159)	(116,148)	(118,747)	(120,442)	(126,758)	(127,148)	(129,112)	(131,098)	(132,521)	(132,995)	(128,231)		WORKING CAP.
22	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>(27,223,607)</b>	<b>(33,616,312)</b>	<b>(40,864,961)</b>	<b>(49,455,251)</b>	<b>(57,420,804)</b>	<b>(65,164,330)</b>	<b>(70,576,001)</b>	<b>(76,960,221)</b>	<b>(83,258,508)</b>	<b>(90,549,613)</b>	<b>(97,905,818)</b>	<b>(105,446,093)</b>	<b>(126,806,167)</b>	<b>(63,480,591)</b>		
23	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<b>(285,936,005)</b>	<b>(291,481,439)</b>	<b>(298,149,426)</b>	<b>(304,737,756)</b>	<b>(312,228,991)</b>	<b>(319,676,703)</b>	<b>(326,318,953)</b>	<b>(332,486,754)</b>	<b>(338,522,104)</b>	<b>(346,146,468)</b>	<b>(353,237,375)</b>	<b>(360,241,156)</b>	<b>(367,198,341)</b>	<b>(325,873,959)</b>		

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1, SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU OPC ROG 8-175

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	214,983	214,983	214,983	219,645	219,993	219,993	221,970	32,711	24,315	15,919	7,523	-	-	123,617
2	389	LAND AND LAND RIGHTS	463,611	526,184	526,907	554,587	557,254	2,403,985	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	1,685,043
3	390	STRUCTURES AND IMPROVEMENTS	11,119,485	10,964,942	11,113,177	11,048,842	11,044,877	8,756,972	8,756,972	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	9,482,164
4	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	1,394,811	1,394,811	1,394,811	1,363,311	1,411,273	1,413,133	1,413,133	778,181	768,025	757,870	747,714	737,558	727,403	1,100,156
5	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE S	11,563,246	11,563,246	11,563,246	11,563,246	11,603,937	11,636,138	11,714,712	11,013,725	18,455,935	18,454,973	12,874,019	12,873,056	12,872,094	12,903,967
6	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	714,955	714,955	714,955	724,622	749,469	752,191	752,196	745,180	738,164	731,148	724,132	717,116	710,100	729,937
7	391.50	OFE - INDIVIDUAL EQUIPM	147,387	147,387	147,387	147,387	147,387	233,715	233,715	329,067	329,067	329,067	329,067	329,067	329,067	244,521
8	394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,485,872	1,507,668	1,507,668	1,416,656	1,416,656	1,467,424	1,481,545	498,318	498,318	498,318	498,318	498,318	498,318	1,021,031
9	397	COMMUNICATION EQUIPMENT	391,646	386,253	391,438	389,422	389,536	224,840	224,840	229,732	235,532	241,332	247,132	252,932	259,132	297,213
	398	MISCELLANEOUS EQUIPMENT	108,771	108,771	108,771	108,771	109,689	143,346	141,944	84,144	138,144	153,144	173,144	193,144	198,144	136,148
		TOTAL	27,604,765	27,529,199	27,683,342	27,536,489	27,650,070	27,251,737	27,351,460	24,531,967	32,008,410	32,002,680	26,421,958	26,422,101	26,415,167	27,723,797

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MTH AVG NONUTILITY	METHOD OF ALLOCATION
10	375	STRUCTURES AND IMPROVEMENTS	123,617	0.00%	-	Square Footage and Use
11	389	LAND AND LAND RIGHTS	1,685,043	0.85%	14,261	Square Footage and Use
12	390	STRUCTURES AND IMPROVEMENTS	9,482,164	1.13%	107,267	Square Footage and Use
14	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	1,100,156	0.00%	-	Square Footage and Use
13	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE S	12,903,967	1.43%	185,143	Square Footage and Use
15	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	729,937	0.00%	-	Square Footage and Use
16	391.50	OFE - INDIVIDUAL EQUIPM	244,521	1.78%	4,342	Square Footage and Use
17	394	TOOLS, SHOP AND GARAGE EQUIPMENT	1,021,031	0.00%	-	Square Footage and Use
18	397	COMMUNICATION EQUIPMENT	297,213	0.87%	2,581	Square Footage and Use
19	398	MISCELLANEOUS EQUIPMENT	136,148	0.00%	4	Square Footage and Use
20		MINOR RECONCILING ITEM	-	0.00%	-	
21		TOTAL	27,723,797		313,599	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.

D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU **OPC ROG 8-175**

		13-MONTH AVERAGE											
LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION						
			% NONUTILITY	UTILITY	NONUTILITY	TOTAL	% NONUTILITY	UTILITY	NONUTILITY	TOTAL			
		Structures & Improvements											
1	375	Doral	1.21%	63,506	776	64,282	1.21%	21,463	260	21,551			
2	375	Brevard	1.56%	58,410	925	59,335	1.56%	22,795	358	22,974			
3	375	TOTAL		121,916	1,701	123,617		44,259	618	44,525			
		% Allocated to Non-FCG - Doral	1.21%										
		% Allocated to Non-FCG - Brevard	1.56%										

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp11, 15 & 21



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
BASE YEAR +1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU **OPC ROG 8-175**

LINE NO.	A/C NO.	Land & Land Rights	13-MONTH AVERAGE				ACCUMULATED DEPRECIATION/AMORTIZATION			
			PLANT							
			% NONUTILITY	UTILITY	NONUTILITY	TOTAL	% NONUTILITY	UTILITY	NONUTILITY	TOTAL
1	389	Doral		871,050	7,416	876,237				
2	389	Brevard		799,731	6,845	808,806				
3	389	TOTAL		1,670,782	14,261	1,685,043				
4		Structures & Improvements								
5	390	Doral	1.21%	4,871,276	59,530	4,930,806	1.21%	277,869	3,396	281,265
6	390	Brevard	1.56%	4,480,422	70,936	4,551,358	1.56%	295,159	4,673	299,832
7	390	TOTAL		9,351,698	130,466	9,482,164		573,028	8,069	581,097

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp11, 15 & 21

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR, SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU **OPC ROG 8-175**

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	389	LAND AND LAND RIGHTS	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432	2,410,432
3	390	STRUCTURES AND IMPROVEMENTS	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477	8,410,477
4	391.10	OFFICE FURNITURE AND EQUIP - SOFT	727,403	717,247	707,092	696,936	686,781	676,625	666,469	656,314	646,158	636,003	625,847	615,691	605,536	666,469
5	391.11	OFFICE FURNITURE AND EQUIP - ENTE	12,872,094	12,871,132	12,870,170	12,869,208	12,911,861	12,910,899	12,909,936	12,908,974	12,908,012	12,907,050	12,906,088	12,905,126	13,555,682	12,946,633
6	391.12	OFFICE FURNITURE AND EQUIP - HARC	710,100	703,084	696,067	689,051	682,035	675,019	668,003	660,987	653,971	646,955	639,939	632,923	625,906	668,003
7	391.50	OFE - INDIVIDUAL EQUIPM	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067	329,067
8	394	TOOLS, SHOP AND GARAGE EQUIPME	498,318	594,251	602,585	610,918	619,251	627,585	635,918	644,251	652,585	660,918	669,251	677,585	685,918	629,180
9	397	COMMUNICATION EQUIPMENT	259,132	259,132	259,132	329,132	399,132	469,132	539,132	609,132	679,132	749,132	819,132	889,132	965,132	555,748
	398	MISCELLANEOUS EQUIPMENT	198,144	198,144	198,144	223,144	223,144	223,144	223,144	248,144	273,144	298,144	323,144	339,653	339,653	254,530
		TOTAL	26,415,167	26,492,967	26,483,166	26,568,366	26,672,180	26,732,380	26,792,579	26,877,779	26,962,978	27,048,178	27,133,377	27,210,086	27,927,803	26,870,539

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NON-UTILITY %	13 MONTH AVG NON-UTILITY	METHOD OF ALLOCATION
10	375	STRUCTURES AND IMPROVEMENTS	-	0.00%	-	Square Footage and Use
11	389	LAND AND LAND RIGHTS	2,410,432	0.85%	20,400	Square Footage and Use
12	390	STRUCTURES AND IMPROVEMENTS	8,410,477	1.13%	95,143	Square Footage and Use
13	391.10	OFFICE FURNITURE AND EQUIP - SOF	666,469	0.00%	-	Square Footage and Use
14	391.11	OFFICE FURNITURE AND EQUIP - ENTI	12,946,633	1.43%	185,755	Square Footage and Use
15	391.12	OFFICE FURNITURE AND EQUIP - HARI	668,003	0.00%	-	Square Footage and Use
16	391.50	OFE - INDIVIDUAL EQUIPM	329,067	1.78%	5,844	Square Footage and Use
17	394	TOOLS, SHOP AND GARAGE EQUIPME	629,180	0.00%	-	Square Footage and Use
18	397	COMMUNICATION EQUIPMENT	555,748	0.87%	4,826	Square Footage and Use
	398	MISCELLANEOUS EQUIPMENT	254,530	0.00%	8	Square Footage and Use
19		MINOR RECONCILING ITEM	-	0.00%	-	
		TOTAL	26,870,539		311,978	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU **OPC ROG 8-175**

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION				
			% NON-UTILIT	UTILITY	NON-UTILITY	TOTAL	% NON-UTILIT	UTILITY	NON-UTILITY	TOTAL	
		TOTAL			-	-					
		Structures & Improvements									
1	375	Doral			-		(38,240)	(530)		(38,770)	
2	375	Brevard			-		(40,764)	(565)		(41,329)	
3	375	TOTAL			-	-	(79,003)	(1,096)		(80,099)	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO.: 20170179-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

13-MONTH AVERAGE

LINE NO.	A/C NO.	Land & Land Rights	PLANT				ACCUMULATED DEPRECIATION/AMORTIZATION		
			% NON-UTILIT	UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL
1	389	Doral		1,249,750	10,608	1,253,445			
2	389	Brevard		1,150,521	9,792	1,156,987			
3	389	TOTAL		2,400,271	20,400	2,410,432			
4		Structures & Improvements							
5	390	Doral		4,338,919	49,475	4,373,520	269,364	2,418	271,018
6	390	Brevard		3,976,415	45,668	4,036,957	285,567	2,578	288,909
7	390	TOTAL		8,315,334	95,143	8,410,477	554,931	4,996	559,927

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 pp 12, 18 & 22

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU **OPC ROG 8-175**

LINE NO.	A/C NO.	DESCRIPTION	DEC-16	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEM	138,371	138,873	139,375	139,882	140,395	140,908	141,424	(47,539)	(55,868)	(64,217)	(72,585)	(80,100)	(80,099)	44,525
2	389	LAND AND LAND RIGHTS	2	2	2	2	2	2	-	-	-	-	-	-	-	1
3	390	STRUCTURES AND IMPROVEM	705,774	729,699	753,617	777,626	801,561	668,401	687,375	359,477	377,700	395,923	414,145	432,368	450,591	581,097
4	391.10	OFFICE FURNITURE AND EQUIF	801,778	811,426	821,073	799,112	808,707	818,475	828,249	200,875	196,067	191,188	186,239	181,220	176,131	524,657
5	391.11	OFFICE FURNITURE AND EQUIF	8,107,758	8,195,446	8,283,134	8,370,821	8,458,664	8,546,782	8,635,321	8,020,513	8,131,290	8,270,281	2,808,116	2,904,778	3,001,433	7,056,487
6	391.12	OFFICE FURNITURE AND EQUIF	126,749	131,695	136,640	141,618	146,716	151,909	157,112	155,274	153,388	151,453	149,470	147,438	145,358	145,755
7	391.50	OFE - INDIVIDUAL EQUIPM	75,921	76,940	77,960	78,979	79,999	83,961	85,578	182,876	185,152	187,428	189,704	191,980	194,256	130,057
8	394	TOOLS, SHOP AND GARAGE EC	980,423	989,403	998,449	916,210	924,710	934,747	939,639	(82,853)	(79,863)	(76,873)	(73,883)	(70,893)	(67,903)	479,332
9	397	COMMUNICATION EQUIPMENT	91,994	94,107	96,220	98,344	100,461	96,963	97,941	98,605	100,214	101,863	103,552	105,282	107,053	99,431
10	398	MISCELLANEOUS EQUIPMENT	(186,176)	(185,496)	(184,817)	(184,141)	(183,459)	(181,652)	(180,764)	(237,858)	(237,163)	(236,253)	(235,234)	(234,089)	(232,866)	(207,690)
11		TOTAL	10,842,594	10,982,094	11,121,652	11,138,452	11,277,755	11,260,497	11,391,874	8,649,371	8,770,917	8,920,794	3,469,526	3,577,986	3,693,954	8,853,652

	13 MONTH AVERAGE	NONUTILITY %	3 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
12	44,525	1.37%	609	Square Footage and Use
13	1	0.00%	0	Square Footage and Use
14	581,097	0.89%	5,185	Square Footage and Use
15	524,657	0.00%	0	Square Footage and Use
16	7,056,487	1.38%	97,633	Square Footage and Use
17	145,755	0.00%	0	Square Footage and Use
18	130,057	2.31%	3,007	Square Footage and Use
19	479,332	0.00%	0	Square Footage and Use
20	99,431	1.02%	1,011	Square Footage and Use
21	(207,690)	0.00%	0	
22	9,061,342		107,445	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
DB/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU OPC ROG 8-175

LINE NO.	A/C NO.	DESCRIPTION	DEC-17	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	13 MONTH AVERAGE
1	375	STRUCTURES AND IMPROVEMENTS	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)	(80,099)
2	389	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	0
3	390	STRUCTURES AND IMPROVEMENTS	450,591	468,813	487,036	505,259	523,482	541,704	559,927	578,150	596,372	614,595	632,818	651,040	669,263	559,927
4	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	176,131	170,972	165,742	160,442	155,072	149,631	144,120	138,540	132,888	127,167	121,375	115,513	109,581	143,629
5	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	3,001,433	3,098,080	3,194,721	3,291,354	3,388,145	3,485,094	3,582,036	3,678,970	3,775,898	3,872,818	3,969,730	4,066,636	4,166,004	3,582,378
6	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	145,358	143,229	141,052	138,826	136,551	134,229	131,857	129,437	126,968	124,451	121,886	119,272	116,609	131,517
7	391.50	OFE - INDIVIDUAL EQUIPM	194,256	196,533	198,809	201,085	203,361	205,637	207,913	210,189	212,465	214,741	217,017	219,293	221,569	207,913
8	394	TOOLS, SHOP AND GARAGE EQUIPMENT	(67,903)	(64,625)	(61,035)	(57,394)	(53,704)	(49,963)	(46,173)	(42,332)	(38,442)	(34,501)	(30,511)	(26,470)	(22,380)	(45,803)
9	397	COMMUNICATION EQUIPMENT	107,053	108,845	110,637	112,672	115,190	118,193	121,680	125,651	130,106	135,046	140,469	146,377	152,790	124,978
10	398	MISCELLANEOUS EQUIPMENT	(232,866)	(231,628)	(230,389)	(229,073)	(227,678)	(226,284)	(224,889)	(223,416)	(221,787)	(220,002)	(218,060)	(215,989)	(213,866)	(224,302)
11		TOTAL	3,693,954	3,810,121	3,926,474	4,043,071	4,160,320	4,278,142	4,396,373	4,515,089	4,634,371	4,754,216	4,874,626	4,995,573	5,119,472	4,400,138

LINE NO.	A/C NO.	DESCRIPTION	AVERAGE	%	NONUTILITY	METHOD OF ALLOCATION
12	375	STRUCTURES AND IMPROVEMENTS	(80,099)	1.37%	(1,096)	Square Footage and Use
13	389	LAND AND LAND RIGHTS	0	0.00%	0	Square Footage and Use
14	390	STRUCTURES AND IMPROVEMENTS	559,927	0.89%	4,996	Square Footage and Use
15	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	143,629	0.00%	0	Square Footage and Use
16	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	3,582,378	1.38%	49,565	Square Footage and Use
17	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	131,517	0.00%	0	Square Footage and Use
18	391.50	OFE - INDIVIDUAL EQUIPM	207,913	2.31%	4,807	Square Footage and Use
19	394	TOOLS, SHOP AND GARAGE EQUIPMENT	(45,803)	0.00%	0	Square Footage and Use
20	397	COMMUNICATION EQUIPMENT	124,978	1.02%	1,271	Square Footage and Use
21	398	MISCELLANEOUS EQUIPMENT	(224,302)	0.00%	0	
22		MINOR RECONCILING ITEM		0.00%	0	
23		TOTAL	4,400,138		59,544	

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR DATA: 12/31/16  
 HISTORIC BASE YEAR + 1: 12/31/17  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: M. J. MORLEY

OPC ROG 8-175

Line No.	Description	Historical Base Year (2016)			Historical Base Year + 1 (2017)	Projected Test Year (2018)		
		Per Books	Company Adjustments	Adjusted	Per Books	Per Books	Company Adjustments	Adjusted
1	<u>OPERATING REVENUE:</u>							
2	OPERATING REVENUES	82,513,170	(31,447,380)	51,065,790	87,496,440	87,689,900	(33,842,569)	53,847,331
6	TOTAL REVENUES	82,513,170	(31,447,380)	51,065,790	87,496,440	87,689,900	(33,842,569)	53,847,331
7	<u>OPERATING EXPENSES:</u>							
8	COST OF GAS	18,563,889	(18,563,889)	0	22,045,431	20,884,062	(20,884,062)	0
9	OPERATION & MAINTENANCE	25,668,827	(5,407,398)	20,261,429	25,958,645	28,131,997	(5,228,091)	22,903,906
10	DEPRECIATION & AMORTIZATION	16,393,866	(1,313,490)	15,080,376	17,565,936	18,874,174	(2,282,456)	16,591,718
12	TAXES OTHER THAN INCOME	7,369,211	(4,608,574)	2,760,637	6,416,211	7,769,611	(4,869,262)	2,900,349
13	INCOME TAXES FEDERAL	-	-	-	(36)	-	(226,072)	(226,072)
14	INCOME TAXES - STATE	401,717	33,937	435,654	336,770	-	(62,656)	(62,656)
15	DEFERRED TAXES - FEDERAL	3,869,018	(986,260)	2,882,758	3,638,874	542,262	-	542,262
16	DEFERRED TAXES - STATE	57,814	-	57,814	268,328	374,377	-	374,377
17	INVESTMENT TAX CREDITS	(10)	-	(10)	-	-	-	-
18	TOTAL OPERATING EXPENSES	72,324,332	(30,845,673)	41,478,659	76,230,157	76,576,483	(33,552,599)	43,023,884
19	NET OPERATING INCOME	10,188,838	(601,706)	9,587,132	11,266,283	11,113,417	(289,970)	10,823,447

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS  
TO THE PROJECTED TEST YEAR (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

PIVOTAL UTILITY HOLDINGS, INC. **OPC ROG 8-175**

Line No.	Title	Amount	Reason for Adjustment	ADJUSTMENT AMOUNT		
				STATE	FEDERAL	TOTAL
<b>OPERATING REVENUE</b>						
1	COST OF GAS	(20,988,482)	TO REMOVE GAS SALES	1,154,367	4,165,164	5,319,531
			TO REMOVE PROPANE SALES	0	0	0
2	PROPANE SALES					
3	AEP ( COLLECTION FEE)	(2,590,367)	TO REMOVE AEP REVENUES	142,470	514,058	656,528
4	ECP REVENUES	(5,498,878)	TO REMOVE ECP REVENUES	302,438	1,091,252	1,393,690
5	FRANCHISE/GROSS RECEIPTS REVENUES	(4,764,842)	TO REMOVE TAX REVENUES	262,066	945,583	1,207,649
6	TOTAL REVENUE ADJUSTMENTS	<u>(33,842,569)</u>				
<b>COST OF GAS</b>						
7	COST OF GAS	<u>(20,884,062)</u>	TO REMOVE GAS COSTS	1,148,623	4,144,442	5,293,065
8	TOTAL COST OF GAS ADJUSTMENTS	<u>(20,884,062)</u>				
<b>OPERATIONS &amp; MAINTENANCE EXPENSE</b>						
9	RATE CASE EXPENSES	300,000	TO REMOVE INCLUDE RATE CASE EXPENSES	(16,500)	(59,535)	(76,035)
10	ECP EXPENSES	(5,498,878)	TO REMOVE ECP EXPENSE	302,438	1,091,252	1,393,690
11	ELIMINATE CIVIC PARTICIPATION COST	(101,300)	TO REMOVE EXPENSES PREVIOUSLY DISALLOWED	5,572	20,103	25,675
12	STORM RESERVE ACCRUAL	100,000	TO ACCRUE STORM RESERVE	(5,500)	(19,845)	(25,345)
13	ELIMINATE LOBBYING COST	<u>(27,913)</u>	TO ELIMINATE PORTION OF LOBBYING CHARGED TO OPERATING INCOME	1,535	5,539	7,074
14	TOTAL O & M ADJUSTMENTS	<u>(5,228,091)</u>				
<b>DEPRECIATION &amp; AMORTIZATION</b>						
15	REMOVE AEP	(1,196,746)	TO REMOVE AEP DEPRECIATION	65,821	237,494	303,315
16	TO REMOVE COMMON PLANT DEPRECIATION EXP	(20,231)	TO REMOVE COMMON PLANT DEPRECIATION	1,113	4,015	5,128
	TO ADD INCREMENTAL DEPRECIATION EXPENSE	0	TO ADD INCREMENTAL DEPRECIATION EXPENSE	0	0	0
17	ELIMINATE DEPRECIATION ADJUSTMENT FOR CH	(1,065,479)	TO REMOVE DEPRECIATION TO REFLECT PROPOSED RATED FROM AUGUST TO DECEMBER	58,601	211,444	270,045
18	TOTAL DEPRECIATION EXPENSE ADJUSTMENTS	<u>(2,282,456)</u>				
19	AMORTIZATION FOR EXCESS DEFERRED					
20	TOTAL AMORTIZATION FOR EXCESS DEFERRED	-				

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p1



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS  
TO THE PROJECTED TEST YEAR (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

OPC ROG 8-175

Line No.	Title	Amount	Reason for Adjustment	STATE	FEDERAL	TOTAL
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SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p1

ADJUSTMENT TITLE	Amount	Reason for Adjustment	STATE	FEDERAL	TOTAL
<u>TAXES OTHER THAN INCOME</u>					
REGULATORY ASSESSMENT TAX ON FUEL	(104,420)	TO REMOVE TAX EXPENSE	5,743	20,722	26,465
FRANCHISE/GROSS RECEIPTS TAXES	(4,764,842)	TO REMOVE TAX EXPENSE	262,066	945,583	1,207,649
TOTAL TAXES OTHER THAN INCOME ADJTS	(4,869,262)				
<u>FEDERAL INCOME TAXES</u>					
TAXES ON ADJUSTMENTS	(114,843)	TAX EFFECT OF ADJUSTMENTS ABOVE	(31,829)	(114,843)	(146,672)
CURRENT TAX-OTHER INCOME	-	TO REMOVE TAX EFFECT OTHER INCOME			
INTEREST SYNCHRONIZATION	(111,229)	TO RECORD INTEREST SYNCHRONIZATION			
TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(226,072)				
<u>STATE INCOME TAXES</u>					
TAXES ON ADJUSTMENTS	(31,829)				
CURRENT TAX-OTHER INCOME	-	TO REMOVE TAX EFFECT OTHER INCOME			
INTEREST SYNCHRONIZATION	(30,827)	TO RECORD INTEREST SYNCHRONIZATION			
TOTAL STATE INCOME TAX ADJUSTMENTS	(62,656)				
<u>DEFERRED INCOME TAXES</u>					
- FEDERAL					
- STATE					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.  
(CURRENT RATES)

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU **OPC ROG 8-175**

Line No.	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	12 MONTHS
<b>OPERATING REVENUE</b>													
1 OPERATING REVENUE	9,076,002	7,543,271	8,336,301	7,436,590	7,116,727	6,407,191	6,303,713	6,502,096	6,393,815	6,929,604	7,426,888	8,024,242	87,496,440
2 REVENUE RELIEF													
3 CHANGE IN UNBILLED REVENUES													-
4 REVENUES DUE TO GROWTH													-
5 NET REVENUE	9,076,002	7,543,271	8,336,301	7,436,590	7,116,727	6,407,191	6,303,713	6,502,096	6,393,815	6,929,604	7,426,888	8,024,242	87,496,440
<b>OPERATING EXPENSE</b>													
1 COST OF GAS	2,811,425	1,735,735	2,303,278	1,898,802	1,835,577	1,666,195	1,482,375	1,475,536	1,445,870	1,573,914	1,810,372	2,006,351	22,045,431
2 OPERATION & MAINTENANCE	2,355,060	2,077,341	2,364,712	2,147,159	1,996,675	2,026,599	2,129,764	2,184,582	2,199,534	2,128,515	2,122,340	2,226,364	25,958,645
3 DEPRECIATION & AMORTIZATION	1,515,194	1,404,767	1,539,362	1,532,309	1,323,318	1,421,749	1,404,309	1,434,400	1,478,506	1,469,427	1,457,162	1,585,432	17,565,935
4 TAXES OTHER THAN INCOME	669,384	674,163	658,365	650,330	616,987	607,253	397,440	398,719	409,610	415,744	440,816	477,400	6,416,211
5 INCOME TAXES - FEDERAL	(307,354)	231,474	825,865	420,518	430,490	(905,339)	169,496	208,675	159,624	318,078	401,819	(1,953,384)	(36)
6 INCOME TAXES - STATE	96,639	94,976	(28,762)	54,711	56,370	(32,085)	28,185	34,700	26,544	52,893	66,818	(114,220)	336,770
7 DEFERRED TAXES - FEDERAL	202,101	188,007	(455,252)	(145,053)	(97,321)	987,987	(4,398)	(4,398)	(4,398)	(4,398)	(4,398)	2,980,392	3,638,874
8 DEFERRED TAXES - STATE	466,710	(25,245)	90,371	(8,927)	(989)	49,945	(753)	(753)	(753)	(753)	(753)	(299,774)	268,328
10 TOTAL OPERATING EXPENSES	7,809,159	6,381,219	7,297,939	6,549,850	6,161,106	5,822,304	5,606,419	5,731,463	5,714,537	5,953,421	6,294,177	6,908,563	76,230,156
11 NET OPERATING INCOME	1,266,842	1,162,052	1,038,362	886,741	955,621	584,887	697,294	770,633	679,278	976,183	1,132,711	1,115,679	11,266,284
12 OTHER INCOME & DEDUCTIONS NET	(64,095)	(5,172)	(755)	(3,027)	(11,684)	(185,620)	(2,676)	(2,688)	(2,689)	(2,688)	(2,688)	(2,694)	(286,477)
13 INTEREST CHARGES	390,145	387,787	353,935	380,364	341,678	378,126	391,053	391,630	391,370	394,003	395,012	399,768	4,594,871
14 NET INCOME	812,603	769,093	683,672	503,350	602,258	21,142	303,565	376,315	285,219	579,492	735,011	713,216	6,384,936
15 THERMS SOLD & TRANSPORTED	13,448,182	11,079,299	12,897,255	10,380,477	9,977,362	8,997,567	8,883,288	10,276,297	10,057,680	11,711,997	11,590,260	12,278,697	131,578,361

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.  
(CURRENT RATES)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU

OPC ROG 8-175

LINE NO.	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	12 MONTHS
1 OPERATING REVENUES													
2 OPERATING REVENUE	8,864,082	7,719,705	8,037,639	7,072,214	6,833,828	6,517,158	6,623,386	6,683,056	6,550,021	6,990,150	7,601,492	8,197,169	87,689,900
3 REVENUE RELIEF	-	-	-	-	-	-	-	-	-	-	-	-	-
4 CHANGE IN UNBILLED REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-
5 REVENUE DUE TO GROWTH	-	-	-	-	-	-	-	-	-	-	-	-	-
6 TOTAL REVENUES	\$8,864,082	\$7,719,705	\$8,037,639	\$7,072,214	\$6,833,828	\$6,517,158	\$6,623,386	\$6,683,056	\$6,550,021	\$6,990,150	\$7,601,492	\$8,197,169	87,689,900
7 OPERATING EXPENSE													
8 COST OF GAS	2,302,866	1,946,145	1,944,654	1,613,551	1,557,911	1,472,101	1,518,384	1,516,202	1,484,868	1,615,554	1,856,297	2,055,525	\$20,884,062
9 OPERATION & MAINTENANCE	2,507,438	2,381,455	2,643,395	2,152,345	2,278,888	2,265,237	2,279,867	2,274,940	2,140,944	2,469,887	2,411,556	2,326,044	28,131,997
10 DEPRECIATION & AMORTIZATION	1,615,872	1,493,102	1,643,673	1,618,666	1,570,060	1,522,612	1,529,433	1,539,188	1,539,662	1,549,293	1,564,537	1,688,077	18,874,174
11 REVENUE RELATED TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-
12 TAXES OTHER THAN INCOME	743,653	696,447	701,194	643,899	625,517	605,815	604,302	611,193	604,317	617,423	667,183	648,668	7,769,611
13 INCOME TAXES - FEDERAL	252,283	159,492	137,442	123,887	74,295	42,971	49,419	57,955	64,404	54,628	125,346	(1,142,122)	-
14 INCOME TAXES - STATE	69,920	44,203	38,092	34,335	20,591	11,909	13,696	16,062	17,849	15,140	34,739	(316,537)	-
15 DEFERRED TAXES - FEDERAL	(4,398)	(4,398)	-	-	-	-	-	-	-	-	-	551,058	542,262
16 DEFERRED TAXES - STATE	(753)	(753)	-	-	-	-	-	-	-	-	-	375,883	374,377
17 INVEST TAX CREDITS (PRE-'72)	-	-	-	-	-	-	-	-	-	-	-	-	-
18 TOTAL OPERATING EXPENSES	7,486,881	6,715,694	7,108,450	6,186,683	6,127,262	5,920,645	5,995,102	6,015,542	5,852,044	6,321,925	6,659,659	6,186,595	76,576,483
19 NET OPERATING INCOME	\$1,377,201	1,004,011	929,189	885,532	706,565	596,513	628,285	667,515	697,977	668,225	941,833	2,010,574	11,113,417
20 OTHER INCOME & DEDUCTIONS NET	(18,241)	(3,266)	(3,398)	(3,259)	(3,286)	(3,269)	(3,280)	(3,297)	(3,237)	(3,291)	(3,286)	(3,272)	(54,382)
21 INTEREST CHARGES	436,672	412,553	412,146	419,481	427,074	434,861	442,375	449,492	455,697	462,719	470,293	477,637	5,300,998
22 NET INCOME	922,288	588,192	513,645	462,791	276,205	158,383	182,630	214,726	239,043	202,215	468,254	1,529,665	5,758,037
23 THERMS SOLD & TRANSPORTED	13,288,524	11,302,845	12,701,870	10,305,373	9,909,287	9,143,780	9,371,292	9,575,494	9,269,780	11,185,426	11,352,344	12,154,777	129,560,792

FLORIDA PUBLIC SERVICE COMMISSION

PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1, PAGE 15 OF 28.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU

OPC ROG 8-175

LINE NO.	A/C NO.	DESCRIPTION	JAN-17	FEB-17	MAR-17	APR-17	MAY-17	JUN-17	JUL-17	AUG-17	SEP-17	OCT-17	NOV-17	DEC-17	12 MONTH TOTAL
1	375	STRUCTURES AND IMPROVEMENTS	502	502	507	513	513	516	297	67	47	27	9	1	3,500
2	389	LAND AND LAND RIGHTS	-	-	-	-	(150,619)	-	-	-	-	-	-	-	(150,619)
3	390	STRUCTURES AND IMPROVEMENTS	23,925	23,918	24,009	23,935	21,452	18,973	18,598	18,223	18,223	18,223	18,223	18,223	245,923
4	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	9,647	10,244	9,539	10,192	9,768	9,774	7,578	5,347	5,277	5,207	5,137	5,066	92,777
9	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	87,688	87,688	87,688	87,842	88,119	88,539	86,179	111,739	139,954	118,789	97,624	97,617	1,179,465
5	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	4,945	4,945	4,979	5,098	5,193	5,203	5,178	5,130	5,081	5,033	4,984	4,936	60,705
6	391.50	OFE - INDIVIDUAL EQUIPM	1,019	422	422	422	1,318	1,617	1,946	2,276	2,276	2,276	2,276	2,276	18,548
7	394	TOOLS, SHOP AND GARAGE EQUIPMENT	8,981	9,046	8,773	8,500	8,652	8,847	5,940	2,990	2,990	2,990	2,990	2,990	73,688
8	397	COMMUNICATION EQUIPMENT	2,113	2,113	2,124	2,117	1,548	978	1,572	1,609	1,649	1,689	1,729	1,771	21,013
9	398	MISCELLANEOUS EQUIPMENT	680	680	675	683	791	887	707	695	910	1,020	1,145	1,223	10,094
10		TOTAL	139,499	139,557	138,714	139,301	(13,266)	135,333	127,994	148,074	176,406	155,253	134,116	134,101	1,555,095

12 MONTH TOTAL    NONUTILIT %    12 MONTH ION-UTILITY

METHOD OF ALLOCATION

11	375	STRUCTURES AND IMPROVEMENTS	3,500	0.00%	-	Square Footage and Use
12	389	LAND AND LAND RIGHTS	(150,619)	0.85%	(1,275)	Square Footage and Use
13	390	STRUCTURES AND IMPROVEMENTS	245,923	1.13%	2,782	Square Footage and Use
14	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	92,777	0.00%	-	Square Footage and Use
15	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	1,179,465	1.43%	16,923	Square Footage and Use
16	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	60,705	0.00%	-	Square Footage and Use
17	391.50	OFE - INDIVIDUAL EQUIPM	18,548	1.78%	329	Square Footage and Use
18	394	TOOLS, SHOP AND GARAGE EQUIPMENT	73,688	0.00%	-	Square Footage and Use
19	397	COMMUNICATION EQUIPMENT	21,013	0.87%	182	Square Footage and Use
20	398	MISCELLANEOUS EQUIPMENT	10,094	0.00%	0	Square Footage and Use
		MINOR RECONCILING ITEM	-	0.00%	-	
21		TOTAL	1,555,095		18,942	

FLORIDA PUBLIC SERVICE COMMISSION

PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1, PAGE 18 OF 28.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO.: 20170179-GU

OPC ROG 8-175

LINE NO.	A/C NO.	DESCRIPTION	JAN-18	FEB-18	MAR-18	APR-18	MAY-18	JUN-18	JUL-18	AUG-18	SEP-18	OCT-18	NOV-18	DEC-18	12 MONTH TOTAL
1	390	STRUCTURES AND IMPROVEMENTS	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	18,223	218,672
2	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	4,996	4,926	4,856	4,785	4,715	4,645	4,575	4,504	4,434	4,364	4,294	4,223	55,317
3	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	97,610	97,602	97,595	97,753	97,911	97,904	97,897	97,889	97,882	97,875	97,868	100,331	1,176,117
4	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	4,887	4,839	4,790	4,742	4,693	4,645	4,596	4,548	4,499	4,451	4,402	4,353	55,444
5	391.50	OFE - INDIVIDUAL EQUIPM	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	2,276	27,313
6	394	TOOLS, SHOP AND GARAGE EQUIPMENT	3,278	3,591	3,641	3,691	3,741	3,791	3,841	3,891	3,941	3,991	4,041	4,091	45,523
7	397	COMMUNICATION EQUIPMENT	1,792	1,792	2,034	2,519	3,003	3,487	3,971	4,455	4,939	5,424	5,908	6,413	45,737
8	398	MISCELLANEOUS EQUIPMENT	1,238	1,238	1,317	1,395	1,395	1,395	1,473	1,629	1,785	1,942	2,071	2,123	19,000
TOTAL			134,300	134,487	134,731	135,383	135,956	136,364	136,851	137,415	137,979	138,544	139,081	142,032	1,643,123

			12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
9	375	STRUCTURES AND IMPROVEMENTS	-	0.00%	-	Square Footage and Use
10	389	LAND AND LAND RIGHTS	-	0.85%	-	Square Footage and Use
11	390	STRUCTURES AND IMPROVEMENTS	218,672	1.13%	2,474	Square Footage and Use
12	391.10	OFFICE FURNITURE AND EQUIP - SOFTWARE	55,317	0.00%	-	Square Footage and Use
13	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	1,176,117	1.43%	16,875	Square Footage and Use
14	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	55,444	0.00%	-	Square Footage and Use
15	391.50	OFE - INDIVIDUAL EQUIPM	27,313	1.78%	485	Square Footage and Use
16	394	TOOLS, SHOP AND GARAGE EQUIPMENT	45,523	0.00%	-	Square Footage and Use
17	397	COMMUNICATION EQUIPMENT	45,737	0.87%	397	Square Footage and Use
18	398	MISCELLANEOUS EQUIPMENT	19,000	0.00%	1	
TOTAL			1,643,123		20,231	

SUPPORTING SCHEDULES: G-1 p18; G-2 p26

RECAP SCHEDULES: G-2 p2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU **OPC ROG 8-175**

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	G-2 p30	-	-	-
2	Current Income Tax - State	G-2 p30	857	-	857
3	Deferred Income Tax - Federal	G-2 p31	3,637,527	-	3,637,527
4	Deferred Income Tax - State	G-2 p31	604,023	-	604,023
5	Total		4,242,407	-	4,242,407
	ITC Amortization				
6	(3% ITC and IRC 46(f)2)		-	-	-
7	Total Income Tax Expense (Credit)		4,242,407	-	4,242,407

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES  
 FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME  
 TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:  
 HISTORIC BASE YEAR + 1: 12/31/17  
 WITNESS: M. J. MORLEY

LINE NUMBER	DESCRIPTION	DETAIL OF ADJUSTMENTS TO PRETAX INCOME	
		AMOUNT	AMOUNT
1	NET UTILITY OPERATING INCOME (G2-4)		\$ 11,266,284
2	ADD OTHER INCOME (G2-4)		
3	ADD INCOME TAX ACCOUNTS (G2-4)		4,243,935
4	LESS INTEREST CHARGES (G2-4)		4,594,871
5			
6	PRETAX INCOME PER BOOKS		10,915,348
7			
8	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*		(16,479,615)
9			
10	TAXABLE INCOME (CURRENT)		(5,564,266)
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)		5,579,840
12	STATE TAXABLE INCOME		15,573
13	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 12)	5.50%	
14			
15	STATE TAX - CURRENT PROVISION (Line 12 x 13)		857
16			
17	STATE TAX - CURRENT		857
18			
19	FEDERAL TAXABLE INCOME (LINE 10 + LINE 15)		(5,565,123)
20	FEDERAL INCOME TAX RATE (35% OR APPLICABLE RATE) (	35.00%	(1,947,793)
21			
22	FEDERAL INCOME TAX BEFORE CREDITS		(1,947,793)
23	FEDERAL NET OPERATING LOSS RECLASSIFIED TO FEDERAL DEFERRED INCOME T.		1,947,793
24			
25	FEDERAL TAX - CURRENT		-
26	SUMMARY:		
27	STATE TAX - CURRENT		857
28	FEDERAL TAX - CURRENT		-
29			
30	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT>		857

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

HISTORIC BASE YEAR + 1: 12/31/17  
WITNESS: M. J. MORLEY

DOCKET NO.: 20170179-GU

OPC ROG 8-175

DEFERRED INCOME TAXES - YEAR ENDED 12/31/2017

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS
	<b>TIMING DIFFERENCES:</b>	
1	TAX DEPRECIATION AND AMORTIZATION	32,930,795
2	BOOK DEPRECIATION AND AMORTIZATION	14,909,624
3	DIFFERENCE	18,021,171
	<b>OTHER TIMING DIFFERENCES (ITEMIZE):</b>	
4	Performance Cash	(82,459)
5	Accrued Bonus	(438,684)
6	Pension Costs	(791,378)
7	Insurance Analysis	17,968
8	Bad Debt Analysis	(247,347)
9	Post Retirement Benefit	67,577
10	Rate Case	685,662
11	Leasehold Improvements	(506,180)
13	Pension Regulatory Asset	(164,249)
		(1,459,090)
14	Total Timing Differences	16,562,081
15	State Tax Depreciation	(5,579,840)
16	Total State Differences (Line 14 + Line 15)	10,982,241
17	State Tax Rate	5.50%
18	State Deferred Taxes (Line 16 x 17)	604,023
19	Timing Differences for Federal Taxes (Line 14 - Line 18)	15,958,057
21	Federal Tax Rate	35.00%
22	Federal Deferred Taxes (Line 20 x Line 21)	5,585,320
23	Add State Deferred Taxes (Line 18)	604,023
24	Federal Net Operating Loss From Current Tax (G2-30)	(1,947,793)
25	Total State Deferred Income Tax	604,023
26	Total Federal Deferred Income Tax	3,637,527
27	Total Deferred Tax Expense	4,241,550

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-2 p. 29



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU

OPC ROG 8-175

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING  
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING  
 INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/18  
 WITNESS: M. J. MORLEY

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENT	UTILITY ADJUSTED
1	Current Income Tax - Federal	G-2 p33	-	(226,072)	(226,072)
2	Current Income Tax - State	G-2 p33	-	(62,656)	(62,656)
3	Deferred Income Tax - Federal	G-2 p34	542,262		542,262
4	Deferred Income Tax - State	G-2 p34	374,377	-	374,377
5	Total		916,640	(288,728)	627,912
6	ITC Amortization (3% ITC and IRC 46(i)2)		-	-	-
7	Total Income Tax Expense (Credit)		916,640	(288,728)	627,912

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU **OPC ROG 8-175**

LINE NUMBER	DESCRIPTION	DETAIL OF ADJUSTMENTS TO PRETAX INCOME	
		AMOUNT	AMOUNT
1	NET UTILITY OPERATING INCOME (G2-5)		\$ 11,113,417
2	ADD OTHER INCOME (G2-5)		
3	ADD INCOME TAX ACCOUNTS (G2-5)		916,639
4	LESS INTEREST CHARGES (G2-5)		\$5,300,998
5			
6	PRETAX INCOME PER BOOKS		6,729,058
7			
8	ADJUSTMENTS TO PRETAX INCOME (PROVIDE DETAIL)*		1,253,036
9			
10	TAXABLE INCOME (CURRENT)		7,982,095
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)		(14,901,173)
12	STATE TAXABLE INCOME		(6,919,078)
13	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 12)	5.50%	
14			
15	STATE TAX - CURRENT PROVISION (LINE 12 X LINE 13)		(380,549)
16	STATE NET OPERATING LOSS RECLASSIFIED TO STATE DEFERRED INCOME TAX (G2-34)		380,549
17			-
18			
19	FEDERAL TAXABLE INCOME (LINE 10 - LINE 15)		8,362,644
20	FEDERAL INCOME TAX RATE (35% OR APPLICABLE RATE)	21.00%	1,756,155
21			
22	FEDERAL INCOME TAX BEFORE CREDITS		1,756,155
23	LESS: ITC REALIZED/EXCESS DEFERRED AMORTIZATION		
24	UTILIZE 2017 Federal NOL		(1,756,155)
25	FEDERAL TAX - CURRENT		-
26	FEDERAL NET OPERATING LOSS RECLASSIFIED TO FEDERAL DEFERRED INCOME TAX (G2-34)		-
27	FEDERAL TAX - CURRENT		-
28	SUMMARY:		
29	STATE TAX - CURRENT		-
30	FEDERAL TAX - CURRENT		-
31			
32	TOTAL CURRENT INCOME TAX EXPENSE <CREDIT>		-

LINE 8	AMOUNT
1) TAX DEPR / AMORTIZATION OVER BOOK	938,368
2) OTHER TIMING DIFFERENCES	236,869
3) PERMANENT DIFFERENCES	77,799
4) TOTAL ADJUSTMENTS	1,253,036
LINE 11	AMOUNT
5) SEC. 168(k) SPECIAL DEPRECIATION MODIFI	(14,901,173)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO.: 20170179-GU

OPC ROG 8-175

DEFERRED INCOME TAXES - YEAR ENDED 12/31/18

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS
	TIMING DIFFERENCES:	
1	TAX DEPRECIATION AND AMORTIZATION	15,287,997
2	BOOK DEPRECIATION AND AMORTIZATION	16,226,365
3	DIFFERENCE	(938,368)
	OTHER TIMING DIFFERENCES (ITEMIZE):	
4	Performance Cash	(43,525)
5	Accrued Bonus	(40,876)
6	Pension Costs	(296,787)
7	Insurance Analysis	(406)
8	Bad Debt Analysis	18,400
9	Post Retirement Benefit	85,577
10	Rate Case	352,408
11	Leasehold Improvements	(284,286)
12	Pension Regulatory Asset	(27,374)
13		
14		(236,869)
15	Total Timing Differences	(1,175,237)
16	State Tax Depreciation	14,901,173
17	Total State Differences	13,725,936
18	State Tax Rate	5.50%
19	State Deferred Taxes (Line 18 x 19)	754,926
20	Timing Differences for Federal Taxes (Line 16 - Line 20)	(1,930,163)
21	Federal Tax Rate	21.00%
22	Federal Deferred Taxes (Line 22 x Line 23)	(405,334)
23	Add State Deferred Taxes (Line 20)	754,926
24	State Net Operating Loss From Current Tax (G2-30)	(380,549)
25	Excess Deferred Tax Amortization	(808,558)
26	Federal Net Operating Loss from Current Tax (G2-33, Line 24))	1,756,155
27	Sub-Total Deferred Tax Expense	916,640
28	Total State Deferred Income Tax Expense (Lines 25)	374,377
29	Total Federal Deferred Income Tax Expense (Lines 24 +26)	542,262
30	Total Deferred Income Tax Expense	916,640

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU **OPC ROG 8-175**

Adjustments										Consolidated Investor Sources
Line No.	Description	Per Books	To Conform with Ratio of Investor Sources	Specific	Pro Rata	Adjusted	Ratio	Cost Rate	Weighted Cost	
1	COMMON EQUITY	87,024,284	12,508,751	-	(5,456,723)	94,076,312	39.31%	11.25%	4.42%	47.36%
2	LONG TERM DEBT	100,043,851	(6,404,060.29)	-	(5,133,637)	88,506,154	36.98%	4.60%	1.70% a	44.55%
3	SHORT TERM DEBT	23,112,269	(6,104,691)	-	(932,411)	16,075,168	6.72%	1.74%	0.12% a	8.09%
4	CUSTOMER DEPOSITS	3,872,729	-	-	-	3,872,729	1.62%	2.73%	0.04% a	
5	DEFERRED TAXES	<b>36,312,793</b>	-	471,120	-	<b>36,783,913</b>	<b>15.37%</b>	0.00%	0.00%	
6	TAX CREDIT	-	-	-	-	-	0.00%	0.00%	0.00%	
7	TOTAL	<u>250,365,926</u>	<u>-</u>	<u>471,120</u>	<u>(11,522,771)</u>	<u>239,314,275</u>	<u>100.00%</u>		<u>6.29%</u>	

INTEREST SYNCHRONIZATION CALCULATION

RATE BASE		239,314,275	
x WEIGHTED AVERAGE COST OF DEBT	(SUM OF "a")	1.86%	
SYNCHRONIZED INTEREST		4,459,641	
INTEREST PER BOOKS		4,594,871	
INTEREST PER BOOKS OVER SYNCHRONIZED INTEREST CALCULATED		135,230	
STATE TAX @	5.50%	7,438	7,438
		127,793	
FEDERAL TAX @	35.00%		44,727
TOTAL INCOME TAX ADJUSTMENT			<b>\$52,165</b>

Line No.	Description	Per Books	Adjustments			Adjusted	Ratio	Cost Rate	Weighted Cost	Consolidated Investor Sources
			To Conform with Ratio of Investor Sources	Specific	Pro Rata					
1	COMMON EQUITY	107,985,825	14,823,235	-	2,222,246	125,031,306	41.23%	11.25%	4.64%	49.19%
2	LONG TERM DEBT	86,859,397	25,535,554	-	2,033,801	114,428,752	37.74%	4.69%	1.77% a	45.02%
3	SHORT TERM DEBT	54,804,462	(40,358,789)	-	261,396	14,707,069	4.85%	2.64%	0.13% a	5.79%
4	CUSTOMER DEPOS	3,888,281	-	-	-	3,888,281	1.28%	2.73%	0.03% a	
5	DEFERRED TAXES	44,643,944	-	517,598	-	45,161,542	14.89%	0.00%	0.00%	
6	TAX CREDIT	-	-	-	-	-	0.00%	0.00%	0.00%	
7	TOTAL	298,181,909	-	517,598	4,517,443	303,216,950	100.00%		6.57%	

INTEREST SYNCHRONIZATION CALCULATION  
RATE BASE

\$ 303,216,950

x WEIGHTED AVERAGE COST OF DEBT (SUM OF "a")

1.93%

SYNCHRONIZED INTEREST

5,861,487

INTEREST PER BOOKS

5,300,998 Will record addit. Int on 2018 IS

INTEREST PER BOOKS Less than SYNCHRONIZED INTEREST CALCULATED

- 560,488

STATE TAX @ 5.50%

- 30,827

- 30,827

- 529,662

FEDERAL TAX @

21.00%

- 111,229

TOTAL INCOME TAX ADJUSTMENT

(\$142,056)

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the historic base year.

Type of Data Shown

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU

OPC ROG 8-175

PROJECTED TEST YEAR: 12/31/18  
 Witness: M. J. MORLEY

**NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL SOUTHERN COMPANY GAS**

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 12/31/18 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	swaps and Treasury Locks (8)	Net (5)+(6)+(7)+(8) (9)	Life (Years) (10)	Annual Amortization (9) / (10) (11)	Interest (12)	Annual Total Cost (11) + (12) (13)	Rate (14)
<b>Senior Notes</b>														
1	Fixed Rate 5.875% Due 2041	March 2011	Due March 2041	500,000,000	5,209,999	771,962		21,091,885	27,073,847	30	902,462	29,375,000	30,277,462	5.88%
2	Fixed Rate 4.40% Due 2043	May 2013	Due June 2043	500,000,000	6,285,000	855,585		(5,831,977)	1,308,608	30	(345,591)	22,000,000	21,654,409	4.40%
3	Fixed Rate 6.00% Due 2034	Sept 2004	Due Sept 2034	250,000,000	452,498	2,591,989			3,044,488	30	101,483	15,000,000	15,101,483	6.00%
4	Fixed Rate 2.45% Due 2023	Sept 2016	Due Oct 2023	350,000,000	2,460,500	164,159		-	2,624,659	7	356,914	8,575,000	8,931,914	2.45%
5	Fixed Rate 3.95% Due 2046	Sept 2016	Due Oct 2046	550,000,000	5,786,000	254,020		35,049,500	41,089,520	30	1,367,511	21,725,000	23,092,511	3.95%
6	Fixed Rate 3.875% Due 2025	Nov 2015	Due Nov 2025	250,000,000	225,000	2,161,594		38,165	2,424,758	10	242,476	9,687,500	9,929,976	3.88%
7	Fixed Rate 5.25% Due 2019	August 2009	Due August 2019	300,000,000	651,000	2,110,720		289,559	3,051,278	10	305,128	15,750,000	16,055,128	5.25%
8	Fixed Rate 3.50% Due 2021	Sept 2011	Due Sept 2021	300,000,000	4,551,000	2,417,350			6,968,350	10	696,835	10,500,000	11,196,835	3.50%
9	Fixed Rate 5.875% Due 2041	Sept 2011	Due Sept 2041	200,000,000	(26,868,000)	1,779,660			(25,088,340)	30	(836,278)	11,750,000	10,913,722	5.88%
10	Fixed Rate 3.25% Due 2026	May 2016	Due May 2026	350,000,000	3,682,000	734,575		22,987,476	27,404,051	10	2,740,405	11,375,000	14,115,405	3.25%
11	Fixed Rate 3.5% Due 2018	October 2011	Due October 2018	119,230,769	-	968,750			968,750	7	138,393	4,173,077	4,279,533	3.50%
12	Fixed Rate 4.40% Due 2047	May 2017	Due May 2047	450,000,000	4,977,614	17,386			4,995,000	30	166,500	19,800,000	19,966,500	4.40%
									-			-	-	
									-			-	-	
<b>Gas Facilities Revenue Bonds</b>														
13	Variable Rate 1.12% due April 2018	07/24/94	Due 10/01/22	\$ 14,307,692	\$ -	\$ 683,861	\$ 4,249,067		\$ 4,932,928	28	\$ 176,176	393,462	569,638	2.75%
14	Variable Rate 1.12% due April 2018	07/27/94	Due 10/01/24	6,153,846	-	478,699	4,151,210		4,629,910	30	154,330	169,231	323,561	2.75%
15	Variable Rate 1.12% due April 2018	06/12/96	Due 6/1/2026	12,000,000	-	446,612	2,079,959		2,526,571	30	84,219	330,000	414,219	2.75%
16	Variable Rate 1.12% due April 2018	06/12/97	Due 6/2/1932	16,800,000	-	500,283	7,055,619		7,555,902	35	215,883	462,000	677,883	2.75%
17	Variable Rate 1.12% due April 2018	12/31/98	Due 11/1/1933	12,307,692	-	503,731	679,232		1,182,964	35	33,799	338,462	372,260	2.75%
<b>Medium-Term Notes</b>														
18	Series A 9.10%	February 1991	Due 02/01/21	30,000,000	-	313,621	1,608,134		1,921,756	30	64,059	2,730,000	2,794,059	9.10%
19	Series B 8.70%	April 1992	Due 04/01/22	25,000,000	-	215,075	128,653		343,728	30	11,458	2,175,000	2,186,458	8.70%
20	Series B 8.55%	April 1992	Due 04/15/22	6,000,000	-	51,620	643,612		695,232	30	23,174	513,000	536,174	8.55%
21	Series B 8.55%	April 1992	Due 04/01/22	5,000,000	-	43,016	321,808		364,824	30	12,161	427,500	439,661	8.55%
22	Series B 8.55%	May 1992	Due 05/13/22	10,000,000	-	85,795	321,808		407,603	30	13,587	855,000	868,587	8.55%
23	Series C 6.55%	November 1996	Due 11/20/26	10,000,000	-	73,876	321,988		395,863	30	13,195	655,000	668,195	6.55%
24	Series C 6.55%	November 1996	Due 11/20/26	10,000,000	-	73,876	102,751		176,627	30	5,888	655,000	660,888	6.55%
25	Series C 6.55%	November 1996	Due 11/20/26	10,000,000	-	73,876	403,664		477,540	30	15,918	655,000	670,918	6.55%
26	Series C 7.30%	July 1997	Due 07/15/27	33,500,000	-	321,142			321,142	30	10,705	2,445,500	2,456,205	7.30%
27	Series C 7.30%	July 1997	Due 07/15/27	10,000,000	-	95,864			95,864	30	3,195	730,000	733,195	7.30%
28	Series C 7.30%	July 1997	Due 07/15/27	10,000,000	-	95,864			95,864	30	3,195	730,000	733,195	7.30%

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the historic base year.

Type of Data Shown

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU

OPC ROG 8-175

PROJECTED TEST YEAR: 12/31/18  
 Witness: M. J. MORLEY

**NOTE: PRESENTED ON A CONSOLIDATED BASIS FOR ALL SOUTHERN COMPANY GAS**

Line No.	Issue (1)	Issue Date (2)	Maturity Date (3)	Average Principal Outstanding 12/31/18 (4)	(Premium) Discount (5)	Issuing Expense (6)	Early Retirement Premium (7)	swaps and Treasury Locks (8)	Net (5)+(6)+(7)+(8) (9)	Life (Years) (10)	Annual Amortization (9) / (10) (11)	Interest (12)	Annual Total Cost (11) + (12) (13)	Rate (14)
<b>Nicor Gas</b>														
29	FMB 50 Million at 6.58%	02/15/98	Due 2/15/2028	50,000,000	552,560	210,029	-	-	762,589	30	25,420	3,290,000	3,315,420	6.58%
30	FMB 100 Million at 2.66%	06/20/16	Due 6/20/2026	100,000,000	-	1,013,400	-	-	1,013,400	10	101,340	2,660,000	2,761,340	2.66%
31	FMB 50 Million at 5.80%	12/11/03	Due 12/1/2023	50,000,000	768,198	357,151	4,256,143	-	5,381,492	20	269,075	2,900,000	3,169,075	5.80%
32	FMB 50 Million at 5.90%	12/11/03	Due 12/1/2032	50,000,000	497,504	357,335	3,655,121	-	4,509,961	29	155,516	2,950,000	3,105,516	5.90%
33	FMB 50 Million at 5.90%	12/11/03	Due 12/1/2033	50,000,000	528,981	237,362	4,086,283	-	4,852,626	30	161,754	2,950,000	3,111,754	5.90%
34	FMB 50 Million at 5.85%	12/15/06	Due 12/15/2036	50,000,000	77,777	434,106	3,892,267	-	4,404,150	30	146,805	2,925,000	3,071,805	5.85%
35	FMB 75 Million at 6.25%	08/15/08	Due 8/15/2038	75,000,000	109,117	720,277	3,701,302	-	4,530,696	30	151,023	4,687,500	4,838,523	6.25%
36	FMB 50 Million at 4.70%	07/30/09	Due 7/30/2019	50,000,000	92,643	582,255	1,224,514	-	1,899,412	10	189,941	2,350,000	2,539,941	4.70%
37	FMB 100 Million at 2.91%	06/20/16	Due 6/20/2031	100,000,000	-	1,013,398	-	-	1,013,398	15	67,560	2,910,000	2,977,560	2.91%
38	FMB 100 Million at 3.03%	08/01/17	Due 8/1/2027	100,000,000	-	847,500	-	-	847,500	10	84,750	3,030,000	3,056,077	3.03%
39	FMB 100 Million at 3.62%	08/01/17	Due 8/1/37	100,000,000	-	847,500	-	-	847,500	20	42,375	3,620,000	3,662,375	3.62%
40	FMB 100 Million at 3.85%	11/01/17	Due 11/1/2047	100,000,000	-	847,500	-	-	847,500	30	28,250	3,850,000	3,878,250	3.85%
41	FMB 100 Million at 4.00%	11/01/17	Due 11/1/2057	100,000,000	-	847,500	-	-	847,500	40	21,188	4,000,000	4,021,188	4.00%
42	FMB 225 Million at 5.40%	10/01/18	Due 10/1/2035	57,692,308	-	2,320,000	-	-	2,320,000	17	138,922	3,086,538	3,118,597	5.35%
43	FMB 50 Million at 3.27%	06/20/16	Due 6/20/2036	50,000,000	-	507,047	2,821,045	5,965,680	9,293,772	20	464,689	1,635,000	2,099,689	3.27%
44	Total			\$ 5,422,992,308	\$ 10,039,392	\$ 30,026,922	\$ 45,704,181	\$ 79,590,287	\$ 165,360,782		\$ 8,725,787	\$ 240,818,769	\$ 249,347,083	
45	Unamortized Premium, Discount and Issue Expense			(82,516,715)										
46	Net			\$ 5,340,475,592										
47	Embedded Cost of Long-Term Debt (Line 47, Col 13) / (Line 45, Col 4)			4.67%										
<b>Excluding Nicor GAS Debt:</b>														
49	Total			\$ 4,340,300,000										
50	Unamortized Premium, Discount and Issue Expense			(67,007,511)										
51	Net			\$ 4,273,292,489										
52	Embedded Cost of Long-Term Debt			4.69%										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/18

WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU **OPC ROG 8-175**

Line No.	Type of Issue (1)	Date of Issue (2)	FOR BONDS			FOR STOCK				Other Assumptions (10)
			Capitalization (3)	Interest Rate (4)	Life in Years (5)	No. of Shares (6)	Market Price (7)	Issuance Cost (8)	Principal Amount (9)	
	Nicor FMB	August 2017	\$100,000,000	3.03%	10					
	Nicor FMB	August 2017	\$100,000,000	3.62%	20	Equity Infusions from Parent will equate to \$525 Million				
	Nicor FMB	November 2017	\$100,000,000	3.85%	30					
	Nicor FMB	November 2017	\$100,000,000	4.00%	40					
	Senior Note	July 2018	\$405,000,000	5.35%	17					
	Nicor FMB	October 2018	\$225,000,000	5.10%	17					

CAPITAL STRUCTURE OBJECTIVES:

COMPONENTS  
(11)

PERCENT OF  
TOTAL (a)  
(12)

2	LONG TERM DEBT	47.79%
3	PREFERRED STOCK	0.00%
4	COMMON EQUITY	52.21%
5	OTHER (EXPLAIN)	0.00%

(a) Percents adjusted to exclude Short Term Debt

SUPPORTING SCHEDULES:

RECAP SCHEDULES:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU

OPC ROG 8-175

LINE NO.	INDICATOR	YEAR ENDED 12/31/18	
		PROJ. TEST YR. CURRENT RATES	PROJ. TEST YR. PROPOSED RATES
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ 11,059,035	\$ 20,160,277
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	-	-
3	INCOME TAXES	916,639	4,006,509
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	11,975,675	24,166,786
5	INTEREST (BEFORE DEDUCTING AFUDC)	5,300,998	5,300,998
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.26	4.56
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	5,758,037	14,859,279
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
	<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>		
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	11,059,035	20,160,277
11	FUNDS USED DURING CONSTRUCTION	-	-
12	INCOME TAXES	916,639	4,006,509
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	11,975,675	24,166,786
14	INTEREST (BEFORE DEDUCTING AFUDC)	5,300,998	5,300,998
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.26	4.56
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	5,758,037	14,859,279
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

SUPPORTING SCHEDULES: G-2 p 5, G-3, p 5, G-5

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/18  
WITNESS: M. J. MORLEY

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS

DOCKET NO. 20170179-GU  
OPC ROG 8-175

LINE NO.	INDICATOR FUNDS FROM CURRENT OPERATIONS:	YEAR ENDED 12/31/2018		AS FILED	AS FILED
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES	PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	NET INCOME	5,758,037	14,859,279	4,055,417	13,664,650
2	DEPRECIATION AND AMORTIZATION	18,874,174	18,874,174	18,874,174	18,874,174
3	ITC (NET)	-	-	-	-
4	DEFERRED TAXES (NET)	916,639	916,639	2,628,895	2,628,895
5	AFUDC	-	-	-	-
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	25,548,850	34,650,092	25,558,486	35,167,718
7	RETIREMENTS AND REDEMPTIONS	-	-	-	-
8	DIVIDENDS (PREFERRED AND COMMON)	(1,000,952)	(1,000,952)	3,536,634	3,536,634
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	26,549,802	35,651,044	22,021,852	31,631,084
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	98,676,484	98,676,484	98,676,484	98,676,484
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	26.91%	36.13%	22.32%	32.06%

FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON  
EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF  
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

SCHEDULE G-3

FLORIDA PUBLIC SERVICE COMMISSION

PAGE 11 OF 11

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.

TYPE OF DATA SHOWN:

D/B/A FLORIDA CITY GAS

PROJECTED TEST YEAR: 12/31/18

DOCKET NO. 20170179-GU

WITNESS: M. J. MORLEY

OPC ROG 8-175

LINE NO.	INDICATOR	MONTH AND YEAR ENDED 12/31/18	
		DOLLARS IN THOUSANDS	
		PROJECTED TEST YEAR CURRENT RATES	PROJECTED TEST YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$ -	\$ -
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)	-	-
4	INCOME AVAILABLE FOR COMMON	5,758,037	14,859,279
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%

NOTE: CITY GAS DOES NOT ACCRUE AFUDC. SEE SCHEDULE B-8.

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO. 20170179-GU

PROJECTED TEST YEAR: 12/31/18

WITNESS: M. J. MORLEY

OPC ROG 8-175

LINE

NO.	DESCRIPTION	%	AS FILED	CHANGE
1	REVENUE REQUIREMENT	100.00	100.00	0.00
2	REGULATORY ASSESSMENT RATE	0.5000	0.5000	0.0000
3	BAD DEBT RATE	0.4382	0.4382	0.0000
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	99.0618	99.0618	0.0000
5	STATE INCOME TAX RATE	5.5	5.5	0.0
6	STATE INCOME TAX (4 X 5)	5.4484	5.4484	0.0000
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	93.6134	93.6134	0.0000
8	FEDERAL INCOME TAX RATE	0.21	0.35	(0.14)
9	FEDERAL INCOME TAX (7 X 8)	19.6588	32.7647	(13.1059)
10	REVENUE EXPANSION FACTOR (7)-(9)	73.9546	60.8487	13.1059
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.3522	1.6434	(0.2912)

COMPANY: PIVOTAL UTILITY HOLDINGS, INC.  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO.: 20170179-GU  
 OPC ROG 8-175

LINE NO.	DESCRIPTION	AMOUNT	AS FILED AMOUNT	CHANGE
1	ADJUSTED RATE BASE	\$ 303,216,950	\$ 299,278,151	\$ 3,938,799
2	REQUESTED RATE OF RETURN	6.57%	6.32%	0.26%
3	N.O.I. REQUIREMENTS	19,924,689	18,899,714	1,024,974
4	LESS: ADJUSTED N.O.I.	10,823,447	9,290,482	1,532,965
5	N.O.I. DEFICIENCY	\$ 9,101,242	\$ 9,609,232	\$ (507,990)
6	EXPANSION FACTOR	1.3522	1.6434	(0.2912)
7	REVENUE DEFICIENCY	\$ 12,306,700	\$ 15,791,812	\$ (3,485,112)
8	ADD SAGE SURCHARGE SET TO ZERO	\$ 3,509,729	\$ 3,509,729	\$ -
9	TOTAL BASE REVENUE DEFICIENCY	\$ 15,816,429	\$ 19,301,541	\$ (3,485,112)

PIVOTAL UTILITY HOLDINGS, INC.  
D/B/A FLORIDA CITY GAS  
DOCKET NO. 20170179-GU  
MINIMUM FILING REQUIREMENTS  
INDEX

COST OF SERVICE PROGRAM

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS  
DOCKET NO: 20170179-GU OPC ROG 8-175

CALCULATION OF PROPOSED RATES  
SCHEDULE A

WITNESS: D. NIKOLICH

SALES & TRANSPORTATION SERVICES:															
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
<b>PROPOSED TOTAL TARGET REVENUES</b>	\$ 7,089,561	\$ 18,572,299	\$ 571,948	\$ 6,719,445	\$ 11,402,309	\$ 6,757,391	\$ 10,969,033	\$ 3,619,212			\$ 15,345	\$ -	\$ 173,618	\$ 265,891	\$ 66,154,031
LESS: OTHER OPERATING REVENUE	\$ 742,272	\$ 1,571,770	\$ 30,482	\$ 264,473	\$ 329,830	\$ 175,419	\$ 37,846	\$ 9,834			\$ 132	\$ -	\$ 2,020	\$ -	\$ 3,164,078
<b>Less: Proposed Customer Charge Revenues</b>															
Proposed Customer charges: SALES & TRANSPORTATION	\$ 12.00	\$ 15.00	\$ 20.00	\$ 25.00	\$ 35.00	\$ 150.00	\$ 300.00	\$ 500.00	\$ 1,000.00	\$ 2,000.00		\$ 25.00	\$ 500.00	\$ 400.00	
TIMES: NUMBER OF BILLS: SALES & TRANSPORTATION	406,366	797,671	11,632	59,911	28,538	4,678	1,212	84	0	0	3,936	0	12	132	1,314,172
EQUALS: CUSTOMER CHARGE REVENUES	\$ 4,876,392	\$ 11,965,065	\$ 232,640	\$ 1,497,775	\$ 998,830	\$ 701,700	\$ 363,600	\$ 42,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,000	\$ 52,800	\$ 20,736,802
<b>Less: Proposed Demand Charge Revenues</b>															
Proposed demand charges: SALES & TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ 0	\$ 0	\$ 0	\$ 6.05	
TIMES: DCQ: SALES & TRANSPORTATION	-	-	-	-	-	-	206,816	238,651	-	-	-	-	-	33,807	479,275
EQUALS: DEMAND CHARGE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,189,194	\$ 1,372,244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,422	\$ 2,765,860
EQUALS: PER-THERM TARGET REVENUES	\$ 1,470,896	\$ 5,035,464	\$ 308,826	\$ 4,957,197	\$ 10,073,650	\$ 5,880,272	\$ 9,378,392	\$ 2,195,134	\$ -	\$ -	\$ 15,213	\$ -	\$ 165,598	\$ 8,669	\$ 39,487,291
DIVIDED BY: NUMBER OF THERMS	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	-	-	38,033	-	5,492,320	-	129,373,714
EQUALS: PER-THERM RATES (Unrounded)	\$ 0.509520	\$ 0.411368	\$ 0.402170	\$ 0.400349	\$ 0.358147	\$ 0.338217	\$ 0.272316	\$ 0.140596	\$ 0.080000	\$ 0.040000	\$ 0.400000	\$ 0.400349		\$ -	
PER-THERM RATES (Rounded)	\$ 0.50952	\$ 0.41137	\$ 0.40217	\$ 0.40035	\$ 0.35815	\$ 0.33822	\$ 0.27232	\$ 0.14060	\$ 0.08000	\$ 0.04000	\$ 0.40000	\$ 0.40035		\$ -	
PER-THERM-RATE REVENUES (Rounded Rates)	\$ 1,470,895	\$ 5,035,485	\$ 308,826	\$ 4,957,205	\$ 10,073,723	\$ 5,880,327	\$ 9,378,533	\$ 2,195,202	\$ -	\$ -	\$ 15,213	\$ -		\$ -	\$ 39,481,003
<b>SUMMARY: PROPOSED TARIFF RATES</b>															
CUSTOMER CHARGES	\$ 12.00	\$ 15.00	\$ 20.00	\$ 25.00	\$ 35.00	\$ 150.00	\$ 300.00	\$ 500.00	\$ 1,000.00	\$ 2,000.00	\$ -	\$ 25.00		\$ 400.00	
DEMAND CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5.75	\$ 5.75	\$ 5.75	\$ 5.75	\$ -	\$ -	\$ -	\$ 6.05	
ENERGY CHARGES															
NON-GAS (CENTS PER THERM)	50.9520	41.1368	40.2170	40.0349	35.8147	33.8217	27.2316	14.0596	8.0000	4.0000	40.0000	40.0349			
PURCHASED GAS ADJUSTMENT	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000			
TOTAL (INCLUDING PGA)	104.9520	95.1368	94.2170	94.0349	89.8147	87.8217	81.2316	68.0596	62.0000	58.0000	94.0000	94.0349			
<b>SUMMARY: PRESENT TARIFF RATES</b>															
CUSTOMER CHARGES															
RESIDENTIAL	\$ 8.00	\$ 9.86	\$ 12.50												
COMMERCIAL AND INDUSTRIAL SALES				\$ 14.07	\$ 30.00	\$ 93.21	\$ 267.33	\$ 500.00				\$ 15.00			
DEMAND CHARGES NON-GAS (CENTS PER THERM)															
RESIDENTIAL															
COMMERCIAL AND INDUSTRIAL								28.9000	28.9000						
ENERGY CHARGES NON-GAS (CENTS PER THERM)															
RESIDENTIAL	56.2130	51.3242	39.8577								56.2130				
COMMERCIAL AND INDUSTRIAL				33.4308	27.4870	27.5660	21.4152	12.2250				23.2320			
PURCHASED GAS ADJUSTMENT	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000	54.0000			
TOTAL (INCLUDING PGA)	110.2130	105.3242	93.8577								110.2130				
RESIDENTIAL				87.4308	81.4870	81.5660	75.4152	66.2250	54.0000	54.0000					
COMMERCIAL AND INDUSTRIAL												77.2320	56.3000		
<b>SUMMARY: OTHER OPERATING REVENUE</b>															
CONNECTION CHARGE	\$50.00-\$110.00	\$695,821	\$50.00-\$200.00	\$ 1,121,632											
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$20.00	\$263,406	\$25.00-\$32.00	\$331,467											
RECONNECT CHARGE	\$37.00-\$80.00	\$139,591	\$40.00-\$100.00	\$150,523											
BAD CHECKS	\$25.00	\$37,766	\$25.00	\$37,775											
LATE PAYMENT CHARGES	\$5.00 OR 1.5%	\$1,107,835	\$5.00 OR 1.5%	\$1,107,835											
DAMAGE BILLING		\$192,297		\$192,297											
CHANGE OF ACCOUNT															
METER READ				\$15.00-\$22.00	\$100,766										
TEMPORARY DISCONNECT				\$35.00-\$45.00	\$103,562										
FAILED TRIP				\$20.00	\$18,220										
TOTAL		\$2,436,716		\$3,164,078											

SUPPORTING SCHEDULES: E-2, E-3 p.1-6, H-1 p.3-4

RECAP SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS

PROPOSED RATE DESIGN  
SCHEDULE B

WITNESS: D. NIKOLICH

	SALES & TRANSPORTATION SERVICES:											TOTAL SALES & TRANSPORTATION				
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING		NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	
PRESENT RATES (projected test year)																
GAS SALES (due to growth)	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331	
OTHER OPERATING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331	
RATE OF RETURN	5.50%	6.01%	9.81%	3.71%	3.92%	4.11%	-0.34%	1.18%			-8.15%		-3.80%	-60.24%	3.57%	
INDEX	1.54	1.68	2.75	1.04	1.10	1.15	-0.10	0.33			-2.28		-1.06	-16.88	1.00	
PROPOSED RATES																
GAS SALES	\$ 6,347,288	\$ 17,000,529	\$ 541,466	\$ 6,454,972	\$ 11,072,480	\$ 6,581,972	\$ 10,931,187	\$ 3,609,378	\$ -	\$ -	\$ 15,213	\$ -	\$ 171,598	\$ 265,891	\$ 62,989,953	
OTHER OPERATING REVENUE	\$ 742,272	\$ 1,571,770	\$ 30,482	\$ 254,473	\$ 329,830	\$ 175,419	\$ 37,846	\$ 9,834	\$ -	\$ -	\$ 132	\$ -	\$ 2,020	\$ -	\$ 3,164,078	
TOTAL	\$ 7,089,561	\$ 18,572,299	\$ 571,948	\$ 6,719,445	\$ 11,402,309	\$ 6,757,391	\$ 10,969,033	\$ 3,619,212	\$ -	\$ -	\$ 15,345	\$ -	\$ 173,618	\$ 265,891	\$ 66,154,031	
TOTAL REVENUE INCREASE	\$ 645,507	\$ 1,224,000	\$ (99,183)	\$ 1,406,146	\$ 2,405,415	\$ 1,358,710	\$ 4,135,162	\$ 1,233,192	\$ -	\$ -	\$ (5,622)	\$ -	\$ 2,020	\$ 3,373	\$ 12,306,700	
PERCENT INCREASE	10.02%	7.06%	-14.78%	26.48%	26.74%	25.17%	60.51%	51.68%			-26.81%		1.18%	0.00%	22.85%	
RATE OF RETURN	7.47%	7.43%	7.32%	7.37%	7.32%	7.31%	4.17%	7.27%			-16.04%		-7.38%	6.57%	6.57%	
INDEX	1.14	1.13	1.11	1.12	1.11	1.11	0.63	1.11			-2.44		-1.12	1.00	1.00	

SUPPORTING SCHEDULES: H-1 p.5-8

RECAP SCHEDULES:

RECAP SCHEDULES:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS  
DOCKET NO: 20170179-GU OPC ROG 8-175

WITNESS: D. NIKOLICH

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE C PAGE 1 OF 2 (PRESENT RATES)

	SALES & TRANSPORTATION SERVICES:										GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION	
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M						
REVENUES: (projected test year)																
Gas Sales (due to growth)	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331	
Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 6,444,054</b>	<b>\$ 17,348,299</b>	<b>\$ 671,130</b>	<b>\$ 5,313,299</b>	<b>\$ 8,996,894</b>	<b>\$ 5,398,680</b>	<b>\$ 6,833,871</b>	<b>\$ 2,386,020</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,967</b>	<b>\$ -</b>	<b>\$ 171,598</b>	<b>\$ 262,518</b>	<b>\$ 53,847,331</b>	
EXPENSES:																
Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
O&M Expenses	\$ 3,166,717	\$ 7,907,798	\$ 225,052	\$ 2,198,612	\$ 3,162,936	\$ 1,826,671	\$ 3,097,867	\$ 1,003,954	\$ -	\$ -	\$ 23,852	\$ -	\$ 25,689	\$ 264,759	\$ 22,903,906	
Depreciation Expenses	\$ 1,386,729	\$ 3,831,476	\$ 139,064	\$ 1,558,677	\$ 2,849,102	\$ 1,712,447	\$ 3,068,732	\$ 937,692	\$ -	\$ -	\$ 11,025	\$ -	\$ 204,360	\$ -	\$ 15,699,304	
Amortization Expenses	\$ 71,511	\$ 200,722	\$ 7,537	\$ 90,176	\$ 170,461	\$ 102,950	\$ 184,310	\$ 51,276	\$ -	\$ -	\$ 591	\$ -	\$ 12,878	\$ -	\$ 892,414	
Taxes Other Than Income—Fixed	\$ 256,100	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,129	\$ 173,107	\$ -	\$ -	\$ 2,036	\$ -	\$ 40,687	\$ -	\$ 2,900,349	
Taxes Other Than Income—Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenses excluding Income Taxes	\$ 4,881,057	\$ 12,647,455	\$ 397,320	\$ 4,135,097	\$ 6,708,120	\$ 3,957,980	\$ 6,917,037	\$ 2,166,029	\$ -	\$ -	\$ 37,504	\$ -	\$ 283,614	\$ 264,759	\$ 42,395,973	
INCOME TAXES:	\$ 56,487	\$ 155,422	\$ 5,593	\$ 61,372	\$ 112,773	\$ 67,834	\$ 121,724	\$ 37,267	\$ -	\$ -	\$ 428	\$ -	\$ 9,003	\$ 8	\$ 627,912	
NET OPERATING INCOME:	\$ 1,506,510	\$ 4,545,422	\$ 268,217	\$ 1,116,830	\$ 2,178,001	\$ 1,372,887	\$ (204,890)	\$ 182,723	\$ -	\$ -	\$ (16,966)	\$ -	\$ (121,019)	\$ (2,249)	\$ 10,823,447	
RATE BASE:	\$ 27,400,346	\$ 75,578,740	\$ 2,733,781	\$ 30,081,515	\$ 55,464,487	\$ 33,378,447	\$ 59,675,875	\$ 15,506,067	\$ -	\$ -	\$ 208,178	\$ -	\$ 3,185,780	\$ 3,733	\$ 303,216,950	
RATE OF RETURN	5.50%	6.01%	9.81%	3.71%	3.92%	4.11%	-0.34%	1.18%			-8.15%		-3.80%	-60.24%	3.57%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS

RATE OF RETURN BY CUSTOMER CLASS  
SCHEDULE C PAGE 2 OF 2 (PROPOSED RATES)

WITNESS: D. NIKOLICH

	SALES & TRANSPORTATION SERVICES:											GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION	
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M							
<b>REVENUES:</b>																	
Gas Sales	\$ 6,347,288	\$ 17,000,529	\$ 541,466	\$ 6,454,972	\$ 11,072,480	\$ 6,581,972	\$ 10,931,187	\$ 3,609,378	\$ -	\$ -	\$ 15,213	\$ -	\$ 169,578	\$ 265,891	\$ 62,989,953		
Revenue Adjustment: Bad Debt																	
Adjusted Gas Sales	\$ 6,347,288	\$ 17,000,529	\$ 541,466	\$ 6,454,972	\$ 11,072,480	\$ 6,581,972	\$ 10,931,187	\$ 3,609,378	\$ -	\$ -	\$ 15,213	\$ -	\$ 169,578	\$ 265,891	\$ 62,989,953		
Other Operating Revenue	\$ 742,272	\$ 1,571,770	\$ 30,482	\$ 264,473	\$ 329,830	\$ 175,419	\$ 37,846	\$ 9,834	\$ -	\$ -	\$ 132	\$ -	\$ 2,020	\$ -	\$ 3,164,078		
Total	\$ 7,089,561	\$ 18,572,299	\$ 571,948	\$ 6,719,445	\$ 11,402,309	\$ 6,757,391	\$ 10,969,033	\$ 3,619,212	\$ -	\$ -	\$ 15,345	\$ -	\$ 171,598	\$ 265,891	\$ 66,154,031		
<b>EXPENSES:</b>																	
Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
O&M Expenses	\$ 3,168,473	\$ 7,910,351	\$ 224,531	\$ 2,203,757	\$ 3,171,751	\$ 1,831,602	\$ 3,122,141	\$ 1,008,810	\$ -	\$ -	\$ 24,034	\$ -	\$ 27,611	\$ 264,774	\$ 22,957,834		
Depreciation Expenses	\$ 1,386,729	\$ 3,831,476	\$ 139,064	\$ 1,558,677	\$ 2,849,102	\$ 1,712,447	\$ 3,068,732	\$ 937,692	\$ -	\$ -	\$ 11,025	\$ -	\$ 204,360	\$ -	\$ 15,699,304		
Amortization Expenses	\$ 71,511	\$ 200,722	\$ 7,537	\$ 90,176	\$ 170,461	\$ 102,950	\$ 184,310	\$ 51,276	\$ -	\$ -	\$ 591	\$ -	\$ 12,878	\$ -	\$ 892,414		
Taxes Other Than Income—Fixed	\$ 256,100	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,129	\$ 173,107	\$ -	\$ -	\$ 2,036	\$ -	\$ 40,687	\$ -	\$ 2,900,349		
Taxes Other Than Income—Revenue	\$ 2,003	\$ 2,913	\$ (585)	\$ 5,871	\$ 10,058	\$ 5,627	\$ 27,698	\$ 5,541	\$ -	\$ -	\$ 207	\$ -	\$ 2,193	\$ 17	\$ 61,533		
Total Expenses excluding Income Taxes	\$ 4,884,816	\$ 12,652,921	\$ 396,204	\$ 4,146,112	\$ 6,726,993	\$ 3,968,538	\$ 6,969,010	\$ 2,176,427	\$ -	\$ -	\$ 37,893	\$ -	\$ 287,729	\$ 264,791	\$ 42,511,434		
PRE TAX NOI:	\$ 2,204,744	\$ 5,919,378	\$ 175,743	\$ 2,573,333	\$ 4,675,316	\$ 2,788,853	\$ 4,000,023	\$ 1,442,785	\$ -	\$ -	\$ (22,548)	\$ -	\$ (116,131)	\$ 1,100	\$ 23,642,597		
INCOME TAXES:	\$ 157,092	\$ 301,716	\$ (24,269)	\$ 356,169	\$ 617,867	\$ 350,392	\$ 1,512,613	\$ 315,520	\$ -	\$ -	\$ 10,841	\$ -	\$ 119,112	\$ 855	\$ 3,717,908		
NET OPERATING INCOME:	\$ 2,047,652	\$ 5,617,662	\$ 200,012	\$ 2,217,164	\$ 4,057,449	\$ 2,438,461	\$ 2,487,411	\$ 1,127,265	\$ -	\$ -	\$ (33,390)	\$ -	\$ (235,243)	\$ 245	\$ 19,924,689		
<b>RATE BASE:</b>	\$ 27,400,346	\$ 75,578,740	\$ 2,733,781	\$ 30,081,515	\$ 55,464,487	\$ 33,378,447	\$ 59,875,875	\$ 15,506,067	\$ -	\$ -	\$ 208,178	\$ -	\$ 3,185,780	\$ 3,733	\$ 303,216,950		
<b>RATE OF RETURN</b>	7.47%	7.43%	7.32%	7.37%	7.32%	7.31%	4.17%	7.27%			-16.04%		-7.38%	6.57%	6.57%		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY

TYPE OF DATA SHOWN: 12/31/2018  
PROJECTED TEST YEAR:

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS  
DOCKET NO: 20170179-GU OPC ROG 8-175

DERIVATION OF REVENUE DEFICIENCY  
SCHEDULE D

WITNESS: D. NIKOLICH

	SALES & TRANSPORTATION SERVICES:										GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M					
CUSTOMER COSTS	\$ 5,638,572	\$ 13,066,383	\$ 288,908	\$ 2,157,191	\$ 1,386,058	\$ 610,695	\$ 473,280	\$ 67,603	\$ -	\$ -	\$ 39,919	\$ -	\$ 48,563	\$ 265,012	\$ 24,042,182
CAPACITY COSTS	\$ 1,056,467	\$ 4,520,571	\$ 282,207	\$ 3,829,944	\$ 8,656,807	\$ 5,347,187	\$ 9,916,442	\$ 2,892,780	\$ -	\$ -	\$ 11,121	\$ -	\$ 434,234	\$ -	\$ 36,947,759
COMMODITY COSTS	\$ 45,337	\$ 192,237	\$ 12,060	\$ 194,458	\$ 441,727	\$ 273,043	\$ 540,859	\$ 245,199	\$ -	\$ -	\$ 597	\$ -	\$ 13,115	\$ -	\$ 1,958,632
REVENUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,740,376	\$ 17,779,191	\$ 583,175	\$ 6,181,593	\$ 10,484,592	\$ 6,230,925	\$ 10,930,581	\$ 3,205,582	\$ -	\$ -	\$ 51,637	\$ -	\$ 495,912	\$ 265,012	\$ 62,948,573
less: REVENUE AT PRESENT RATES (in the projected test year)	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331
less: REVENUE ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
equals: REVENUE AT PRESENT RATES	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 262,518	\$ 53,847,331
equals: GAS SALES RETURN (NOI) DEFICIENCY	\$ 296,322	\$ 430,891	\$ (87,955)	\$ 868,294	\$ 1,487,697	\$ 832,244	\$ 4,096,709	\$ 819,562	\$ -	\$ -	\$ 30,670	\$ -	\$ 324,314	\$ 2,494	\$ 9,101,242
plus: DEFICIENCY DUE TO REVENUE EXPANSION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REGULATORY ASSESSMENT	\$ 2,003	\$ 2,913	\$ (595)	\$ 5,871	\$ 10,058	\$ 5,627	\$ 27,698	\$ 5,541	\$ -	\$ -	\$ 207	\$ -	\$ 2,193	\$ 17	\$ 61,533
BAD DEBT	\$ 1,756	\$ 2,553	\$ (521)	\$ 5,145	\$ 8,815	\$ 4,931	\$ 24,274	\$ 4,856	\$ -	\$ -	\$ 182	\$ -	\$ 1,922	\$ 15	\$ 53,928
STATE INCOME TAX	\$ 21,831	\$ 31,745	\$ (6,480)	\$ 63,970	\$ 109,604	\$ 61,314	\$ 301,818	\$ 60,380	\$ -	\$ -	\$ 2,280	\$ -	\$ 23,893	\$ 184	\$ 670,518
FEDERAL INCOME TAX	\$ 78,774	\$ 114,548	\$ (23,382)	\$ 230,828	\$ 395,490	\$ 221,244	\$ 1,089,071	\$ 217,873	\$ -	\$ -	\$ 8,153	\$ -	\$ 86,216	\$ 663	\$ 2,419,478
plus: DEFICIENCY IN OTHER OPERATING REV.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
equals: TOTAL REVENUE DEFICIENCY	\$ 400,686	\$ 582,651	\$ (118,933)	\$ 1,174,107	\$ 2,011,665	\$ 1,125,361	\$ 5,539,570	\$ 1,108,211	\$ -	\$ -	\$ 41,472	\$ -	\$ 438,538	\$ 3,373	\$ 12,306,700
<b>UNIT COSTS:</b>															
Customer	\$ 14.70	\$ 16.92	\$ 19.77	\$ 42.85	\$ 57.89	\$ 154.12	\$ 588.40	\$ 1,083.02	\$ -	\$ -	\$ 18.29	\$ -	\$ 7,625.65	\$ -	\$ 18.30
Capacity	\$ 0.38772	\$ 0.38141	\$ 0.29256	\$ 0.36806	\$ 0.36683	\$ 0.36310	\$ 0.43387	\$ 0.24933	\$ -	\$ -	\$ 0.52723	\$ -	\$ 0.14898	\$ -	\$ 0.28559
Commodity	\$ 0.01664	\$ 0.01622	\$ 0.01250	\$ 0.01869	\$ 0.01872	\$ 0.01854	\$ 0.02366	\$ 0.02113	\$ -	\$ -	\$ 0.02832	\$ -	\$ 0.00450	\$ -	\$ 0.01514

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
OF SERVICE STUDY (SUMMARY PAGE)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS

WITNESS: D. NIKOLICH

DOCKET NO: 20170179-GU OPC ROG 8-175

SALES & TRANSPORTATION SERVICES:

SUMMARY	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
Rate Base	\$ 27,400,346	\$ 75,578,740	\$ 2,733,781	\$ 30,081,515	\$ 55,464,487	\$ 33,378,447	\$ 59,675,875	\$ 15,506,067	\$ -	\$ -	\$ 208,178	\$ -	\$ 3,185,780	\$ 3,733	\$ 303,216,950
O&M	\$ 3,166,717	\$ 7,907,798	\$ 225,052	\$ 2,198,612	\$ 3,162,936	\$ 1,826,671	\$ 3,097,867	\$ 1,003,954	\$ -	\$ -	\$ 23,852	\$ -	\$ 25,689	\$ 264,759	\$ 22,903,906
DEPRECIATION	\$ 1,386,729	\$ 3,831,476	\$ 139,064	\$ 1,558,677	\$ 2,849,102	\$ 1,712,447	\$ 3,068,732	\$ 937,892	\$ -	\$ -	\$ 11,025	\$ -	\$ 204,360	\$ -	\$ 15,699,304
AMORTIZATION EXPENSES	\$ 71,511	\$ 200,722	\$ 7,537	\$ 90,176	\$ 170,461	\$ 102,950	\$ 184,310	\$ 51,276	\$ -	\$ -	\$ 591	\$ -	\$ 12,878	\$ -	\$ 892,414
TAXES OTHER THAN INCOME - OTHER	\$ 256,100	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,129	\$ 173,107	\$ -	\$ -	\$ 2,036	\$ -	\$ 40,687	\$ -	\$ 2,900,349
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME TAXES TOTAL	\$ 56,487	\$ 155,422	\$ 5,593	\$ 61,372	\$ 112,773	\$ 67,834	\$ 121,724	\$ 37,267	\$ -	\$ -	\$ 428	\$ -	\$ 9,003	\$ 8	\$ 627,912
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST - CUSTOMER	\$ 5,638,572	\$ 13,066,383	\$ 288,908	\$ 2,157,191	\$ 1,386,058	\$ 610,695	\$ 473,280	\$ 67,603	\$ -	\$ -	\$ 39,919	\$ -	\$ 48,563	\$ 265,012	\$ 24,042,182
TOTAL COST - CAPACITY	\$ 1,056,467	\$ 4,520,571	\$ 282,207	\$ 3,829,944	\$ 8,656,807	\$ 5,347,187	\$ 9,916,442	\$ 2,892,780	\$ -	\$ -	\$ 11,121	\$ -	\$ 434,234	\$ -	\$ 36,947,759
TOTAL COST - COMMODITY	\$ 45,337	\$ 192,237	\$ 12,060	\$ 194,458	\$ 441,727	\$ 273,043	\$ 540,859	\$ 245,199	\$ -	\$ -	\$ 597	\$ -	\$ 13,115	\$ -	\$ 1,958,632
TOTAL COST - REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NO. OF CUSTOMERS: SALES	33,864	66,473	969	4,993	2,378	390	101	7	-	-	328	-	1	-	109,503
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,578,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	-	-	6,339	-	-	-	19,745,839
ANNUAL SALES	2,896,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	-	-	38,033	-	5,492,320	-	129,373,714

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC RCG 8-175

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY (SUMMARY PAGE)

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018  
 WITNESS: D. NIKOLICH

SUMMARY	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-500	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	
RATE BASE	\$ 27,400,346	\$ 75,578,740	\$ 2,733,781	\$ 30,081,515	\$ 55,464,487	\$ 33,378,447	\$ 59,675,875	\$ 15,508,087	\$ 0	\$ 0	\$ 208,176	\$ 0	\$ 3,165,780	\$ 3,733	\$ 303,216,950
G&M	\$ 3,186,717	\$ 7,907,798	\$ 225,052	\$ 2,199,612	\$ 3,162,936	\$ 1,828,671	\$ 3,097,967	\$ 1,003,954	\$ 0	\$ 0	\$ 23,852	\$ 0	\$ 25,689	\$ 264,759	\$ 22,903,909
DEPRECIATION	\$ 1,386,729	\$ 3,631,476	\$ 139,054	\$ 1,558,677	\$ 2,849,102	\$ 1,712,447	\$ 3,068,732	\$ 937,692	\$ 0	\$ 0	\$ 11,025	\$ 0	\$ 204,360	\$ 0	\$ 15,899,304
AMORTIZATION EXPENSES	\$ 71,511	\$ 200,722	\$ 7,537	\$ 90,176	\$ 170,461	\$ 102,950	\$ 184,310	\$ 51,278	\$ 0	\$ 0	\$ 581	\$ 0	\$ 12,878	\$ 0	\$ 852,414
TAXES OTHER THAN INCOME - OTHER	\$ 256,100	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,811	\$ 566,129	\$ 173,107	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,667	\$ 0	\$ 2,900,349
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INCOME TAXES TOTAL	\$ 56,487	\$ 155,422	\$ 5,593	\$ 61,372	\$ 112,773	\$ 67,854	\$ 121,724	\$ 37,267	\$ 0	\$ 0	\$ 428	\$ 0	\$ 9,003	\$ 0	\$ 627,912
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COST - CUSTOMER	\$ 5,638,572	\$ 13,066,383	\$ 288,908	\$ 2,157,191	\$ 3,386,058	\$ 610,695	\$ 473,280	\$ 67,603	\$ 0	\$ 0	\$ 39,819	\$ 0	\$ 48,563	\$ 265,012	\$ 24,042,182
TOTAL COST - CAPACITY	\$ 1,058,467	\$ 4,520,571	\$ 282,207	\$ 3,829,844	\$ 8,856,807	\$ 5,347,187	\$ 9,816,442	\$ 2,892,780	\$ 0	\$ 0	\$ 11,121	\$ 0	\$ 434,234	\$ 0	\$ 36,947,759
TOTAL COST - COMMODITY	\$ 45,337	\$ 192,237	\$ 12,960	\$ 194,458	\$ 441,727	\$ 273,043	\$ 540,859	\$ 245,199	\$ 0	\$ 0	\$ 597	\$ 0	\$ 13,115	\$ 0	\$ 1,958,632
TOTAL COST - REVENUE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NO. OF CUSTOMERS: SALES & TRANSPORTATION	33,864	65,473	989	4,993	2,378	390	101	7	0	0	328	0	1	0	109,503
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,576,742	160,839	2,183,062	4,934,412	3,047,916	5,389,375	844,925	0	0	6,339	0	0	0	19,745,839
ANNUAL SALES (therms)	2,896,825	12,240,769	757,899	12,382,178	28,127,107	17,386,101	34,438,382	15,813,100	0	0	36,033	0	5,492,320	0	129,373,714

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU GPC ROG 8-175

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018

ALLOCATION OF COST OF SERVICE  
 TO CUSTOMER CLASSES  
 SCHEDULE E (PAGE 1 OF 2)

WITNESS: D. NIKOLICH

OPERATIONS AND MAINTENANCE EXP DIRECT AND SPECIAL ASSIGNMENTS:	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND			
Customer																
878 Meters and House Regulators	\$ 239,065	\$ 553,891	\$ 12,249	\$ 92,933	\$ 59,711	\$ 28,309	\$ 20,389	\$ 2,912	\$ 0	\$ 0	\$ 1,720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,009,281
853 Maint. of Meters & House Reg.	\$ 53,248	\$ 123,392	\$ 2,726	\$ 20,699	\$ 13,300	\$ 5,860	\$ 4,541	\$ 646	\$ 0	\$ 0	\$ 393	\$ 0	\$ 0	\$ 0	\$ 0	\$ 224,799
874 Mains & Services	\$ 117,413	\$ 272,083	\$ 6,016	\$ 45,642	\$ 29,327	\$ 12,921	\$ 10,014	\$ 1,430	\$ 0	\$ 0	\$ 845	\$ 0	\$ 0	\$ 0	\$ 0	\$ 495,991
882 Maint. of Services	\$ 42,302	\$ 98,028	\$ 2,167	\$ 16,444	\$ 10,566	\$ 4,655	\$ 3,608	\$ 515	\$ 0	\$ 0	\$ 304	\$ 0	\$ 0	\$ 0	\$ 0	\$ 178,591
All Other	\$ 2,429,811	\$ 5,616,785	\$ 124,180	\$ 847,142	\$ 505,354	\$ 266,718	\$ 206,708	\$ 29,525	\$ 0	\$ 0	\$ 17,434	\$ 0	\$ 0	\$ 0	\$ 0	\$ 784,759
Total	\$ 2,875,839	\$ 6,663,779	\$ 147,341	\$ 1,117,861	\$ 718,258	\$ 316,463	\$ 245,253	\$ 35,032	\$ 0	\$ 0	\$ 20,696	\$ 0	\$ 0	\$ 0	\$ 0	\$ 264,759
Capacity																
876 Measuring & Reg. Sta. Eq - 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
850 Maint. of Meas. & Reg. Sta. Eq-1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
874 Mains and Services	\$ 49,300	\$ 210,953	\$ 13,169	\$ 178,725	\$ 403,970	\$ 249,527	\$ 441,217	\$ 96,919	\$ 0	\$ 0	\$ 519	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,616,552
874 Mains and Services LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,709	\$ 15,086	\$ 0	\$ 0	\$ 113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,626
887 Maint. of Mains	\$ 10,752	\$ 46,007	\$ 2,872	\$ 38,979	\$ 88,103	\$ 54,420	\$ 96,227	\$ 15,086	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 352,560
887 Maint. of Mains LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,678	\$ 17,356	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 48,723
All Other	\$ 191,008	\$ 817,313	\$ 51,023	\$ 892,449	\$ 1,585,138	\$ 968,764	\$ 1,709,448	\$ 268,001	\$ 0	\$ 0	\$ 2,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,283,156
LOCAL STORAGE PLANT	\$ 1,575	\$ 6,738	\$ 421	\$ 5,709	\$ 12,903	\$ 7,970	\$ 14,093	\$ 2,209	\$ 0	\$ 0	\$ 17	\$ 0	\$ 0	\$ 0	\$ 0	\$ 384,738
LOCAL STORAGE PLANT LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 775	\$ 2,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 51,635
Total	\$ 252,835	\$ 1,081,012	\$ 67,485	\$ 915,861	\$ 2,070,117	\$ 1,278,662	\$ 2,393,962	\$ 761,006	\$ 0	\$ 0	\$ 2,859	\$ 0	\$ 25,689	\$ 0	\$ 0	\$ 8,849,138
Commodity																
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
All Other	\$ 38,453	\$ 153,007	\$ 10,228	\$ 184,890	\$ 374,561	\$ 231,526	\$ 458,620	\$ 207,916	\$ 0	\$ 0	\$ 506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,649,696
Total	\$ 38,443	\$ 153,007	\$ 10,228	\$ 184,890	\$ 374,561	\$ 231,526	\$ 458,620	\$ 207,916	\$ 0	\$ 0	\$ 508	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,649,696
TOTAL O&M	\$ 3,166,717	\$ 7,907,798	\$ 275,052	\$ 2,199,812	\$ 3,152,938	\$ 1,826,671	\$ 3,097,967	\$ 1,003,854	\$ -	\$ -	\$ 23,852	\$ -	\$ 25,688	\$ 0	\$ 0	\$ 22,803,908
DEPRECIATION EXPENSE:																
Customer	\$ 1,071,695	\$ 2,483,462	\$ 54,911	\$ 418,605	\$ 267,681	\$ 117,940	\$ 91,402	\$ 13,056	\$ 0	\$ 0	\$ 7,709	\$ 0	\$ 16,204	\$ 0	\$ 0	\$ 4,540,695
Capacity	\$ 315,004	\$ 1,348,014	\$ 84,153	\$ 1,142,072	\$ 2,581,421	\$ 1,594,507	\$ 2,619,433	\$ 442,020	\$ 0	\$ 0	\$ 3,316	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,329,969
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 828,670
Total	\$ 1,386,729	\$ 3,831,476	\$ 139,064	\$ 1,558,677	\$ 2,849,102	\$ 1,712,447	\$ 3,068,732	\$ 937,692	\$ 0	\$ 0	\$ 11,025	\$ 0	\$ 204,360	\$ 0	\$ 0	\$ 15,699,304
AMORT. OF GAS PLANT:																
Capacity	\$ (3,470)	\$ (14,846)	\$ (927)	\$ (12,578)	\$ (28,430)	\$ (17,561)	\$ (31,051)	\$ (4,868)	\$ 0	\$ 0	\$ (37)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (113,767)
AMORT. OF PROPERTY LOSS:																
Capacity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
AMORT OF LIMITED TERM INVEST.																
Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
AMORT. OF ACQUISITION ADJ.:																
Customer	\$ 53,540	\$ 124,068	\$ 2,743	\$ 20,813	\$ 13,373	\$ 5,892	\$ 4,566	\$ 662	\$ 0	\$ 0	\$ 385	\$ 0	\$ 810	\$ 0	\$ 0	\$ 226,842
Capacity	\$ 15,088	\$ 64,602	\$ 4,033	\$ 54,733	\$ 123,712	\$ 76,415	\$ 135,119	\$ 21,183	\$ 0	\$ 0	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 495,652
Total	\$ 68,628	\$ 188,670	\$ 6,776	\$ 75,546	\$ 137,085	\$ 62,307	\$ 139,684	\$ 21,836	\$ 0	\$ 0	\$ 544	\$ 0	\$ 810	\$ 0	\$ 0	\$ 721,895
AMORT. OF CONVERSION COSTS:																
Commodity	\$ 6,344	\$ 26,898	\$ 1,687	\$ 27,209	\$ 61,807	\$ 38,204	\$ 75,677	\$ 34,308	\$ 0	\$ 0	\$ 84	\$ 0	\$ 12,069	\$ 0	\$ 0	\$ 284,286

SUPPORTING SCHEDULES: H-2 p.9-11

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC RCG 8-175

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018

ALLOCATION OF COST OF SERVICE  
 TO CUSTOMER CLASSES  
 SCHEDULE E (PAGE 2 OF 3)

WITNESS: D. NIKOLICH

	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND			
TAXES OTHER THAN INCOME TAXES:																
Customer	\$ 197,989	\$ 458,804	\$ 10,145	\$ 76,965	\$ 49,452	\$ 21,789	\$ 16,888	\$ 2,412	\$ 0	\$ 0	\$ 1,424	\$ 0	\$ 2,994	\$ 0	\$ 839,880	
Capacity	\$ 58,111	\$ 248,654	\$ 15,523	\$ 210,668	\$ 476,169	\$ 294,123	\$ 820,072	\$ 81,535	\$ 0	\$ 0	\$ 812	\$ 0	\$ 0	\$ 0	\$ 1,905,465	
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,170	\$ 89,150	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,693	\$ 0	\$ 158,023	
Subtotal	\$ 256,100	\$ 707,458	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,128	\$ 173,107	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,687	\$ 0	\$ 2,900,349	
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 256,100	\$ 707,458	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,128	\$ 173,107	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,687	\$ 0	\$ 2,900,349	
RETURN (NOI)																
Customer	\$ 1,385,724	\$ 3,234,341	\$ 71,514	\$ 508,909	\$ 328,989	\$ 144,071	\$ 111,653	\$ 15,948	\$ 0	\$ 0	\$ 9,417	\$ 0	\$ 27,684	\$ 245	\$ 5,846,494	
Capacity	\$ 406,574	\$ 1,738,712	\$ 108,808	\$ 1,473,928	\$ 3,331,515	\$ 2,057,628	\$ 3,636,897	\$ 570,459	\$ 0	\$ 0	\$ 4,280	\$ 0	\$ 0	\$ 0	\$ 13,331,590	
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 135,118	\$ 412,994	\$ 0	\$ 0	\$ 0	\$ 0	\$ 174,597	\$ 0	\$ 722,709	
Commodity	\$ 533	\$ 2,261	\$ 142	\$ 2,287	\$ 5,195	\$ 3,211	\$ 6,361	\$ 2,864	\$ 0	\$ 0	\$ 7	\$ 0	\$ 1,014	\$ 0	\$ 73,886	
Total	\$ 1,802,832	\$ 4,976,314	\$ 180,261	\$ 1,985,124	\$ 3,663,698	\$ 2,205,111	\$ 3,891,819	\$ 1,002,265	\$ 0	\$ 0	\$ 13,704	\$ 0	\$ 203,295	\$ 245	\$ 19,924,688	
INCOME TAXES																
Customer	\$ 43,985	\$ 101,628	\$ 2,254	\$ 18,036	\$ 10,305	\$ 4,540	\$ 3,519	\$ 503	\$ 0	\$ 0	\$ 297	\$ 0	\$ 872	\$ 8	\$ 184,248	
Capacity	\$ 12,485	\$ 53,423	\$ 3,335	\$ 45,262	\$ 102,305	\$ 63,192	\$ 111,737	\$ 17,518	\$ 0	\$ 0	\$ 131	\$ 0	\$ 0	\$ 0	\$ 409,389	
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,287	\$ 19,156	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,098	\$ 0	\$ 33,522	
Commodity	\$ 17	\$ 71	\$ 4	\$ 72	\$ 164	\$ 101	\$ 200	\$ 81	\$ 0	\$ 0	\$ 0	\$ 0	\$ 32	\$ 0	\$ 753	
Total	\$ 56,487	\$ 155,422	\$ 5,593	\$ 61,372	\$ 112,773	\$ 67,834	\$ 121,724	\$ 37,267	\$ 0	\$ 0	\$ 428	\$ 0	\$ 9,003	\$ 8	\$ 627,912	
REVENUE CREDITED TO COS:																
Customer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
TOTAL COST OF SERVICE:																
Customer	\$ 5,635,572	\$ 13,066,383	\$ 286,908	\$ 2,157,191	\$ 1,386,056	\$ 610,695	\$ 473,280	\$ 67,603	\$ 0	\$ 0	\$ 39,919	\$ 0	\$ 48,583	\$ 265,012	\$ 24,042,182	
Capacity	\$ 1,056,467	\$ 4,520,571	\$ 282,207	\$ 3,829,944	\$ 8,656,807	\$ 5,347,187	\$ 9,455,758	\$ 1,484,684	\$ 0	\$ 0	\$ 11,121	\$ 0	\$ 0	\$ 0	\$ 34,644,746	
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 450,894	\$ 1,408,098	\$ 0	\$ 0	\$ 0	\$ 0	\$ 434,234	\$ 0	\$ 2,303,013	
Commodity	\$ 45,337	\$ 192,237	\$ 12,080	\$ 194,458	\$ 441,727	\$ 273,043	\$ 540,858	\$ 245,192	\$ 0	\$ 0	\$ 597	\$ 0	\$ 13,115	\$ 0	\$ 1,958,632	
Subtotal	\$ 6,740,376	\$ 17,779,191	\$ 583,175	\$ 6,181,593	\$ 10,484,592	\$ 6,220,925	\$ 10,920,581	\$ 3,205,562	\$ 0	\$ 0	\$ 51,637	\$ 0	\$ 495,912	\$ 265,012	\$ 82,848,573	
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Total	\$ 6,740,376	\$ 17,779,191	\$ 583,175	\$ 6,181,593	\$ 10,484,592	\$ 6,220,925	\$ 10,920,581	\$ 3,205,562	\$ 0	\$ 0	\$ 51,637	\$ 0	\$ 495,912	\$ 265,012	\$ 82,848,573	

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 DBA FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC ROG 8-175

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
 SCHEDULE F

WITNESS: D. NIKOLICH

RATE BASE BY CUSTOMER CLASS	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-500	GS-1	GS-5000	GS-25000	GS-125k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND			
<b>DIRECT AND SPECIAL ASSIGNMENTS:</b>																
Customer																
Meters	\$ 5,200,289	\$ 12,050,694	\$ 286,450	\$ 2,021,526	\$ 1,296,889	\$ 572,288	\$ 443,515	\$ 83,251	\$ 0	\$ 0	\$ 37,408	\$ 0	\$ 178,873	\$ 0	\$ 22,133,284	
House Regulators	\$ 1,317,639.38	\$ 3,053,393.55	\$ 67,512.68												\$ 4,438,546	
Services	\$ 7,721,040	\$ 17,892,129	\$ 385,609	\$ 3,001,437	\$ 1,928,510	\$ 849,698	\$ 658,504	\$ 94,060	\$ 0	\$ 0	\$ 55,542	\$ 0	\$ 136,560	\$ 0	\$ 32,733,089	
All Other	\$ 7,091,365	\$ 19,224,491	\$ 358,738	\$ 2,741,686	\$ 1,748,762	\$ 770,592	\$ 597,128	\$ 85,283	\$ 0	\$ 0	\$ 50,395	\$ 0	\$ 105,861	\$ 3,733	\$ 28,667,942	
Total	\$ 21,240,344	\$ 49,220,697	\$ 1,088,307	\$ 7,744,648	\$ 4,976,162	\$ 2,192,488	\$ 1,669,148	\$ 242,704	\$ 0	\$ 0	\$ 143,315	\$ 0	\$ 421,294	\$ 3,733	\$ 86,972,840	
Capacity																
Industrial Meas. & Reg. Sta. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,590	\$ 110,304	\$ -	\$ -	\$ -	\$ -	\$ 92,007	\$ -	\$ 905,891	
Mess. & Reg. Sta. Eq.-Gen.	\$ 82,663	\$ 254,566	\$ 22,135	\$ 300,399	\$ 678,991	\$ 419,403	\$ 741,595	\$ 116,264	\$ -	\$ -	\$ 872	\$ -	\$ -	\$ -	\$ 2,717,090	
Mains	\$ 4,096,298	\$ 17,527,866	\$ 1,094,219	\$ 14,850,060	\$ 33,565,532	\$ 20,732,954	\$ 38,660,343	\$ 5,747,465	\$ -	\$ -	\$ 43,119	\$ -	\$ -	\$ -	\$ 134,317,855	
Mains Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,056,250	\$ 6,285,000	\$ -	\$ -	\$ -	\$ -	\$ 2,657,041	\$ -	\$ 10,998,291	
LNG Storage	\$ 127,968	\$ 547,570	\$ 34,183	\$ 463,916	\$ 1,048,587	\$ 647,697	\$ 1,145,269	\$ 179,551	\$ -	\$ -	\$ 1,347	\$ -	\$ -	\$ -	\$ 4,196,088	
LNG Storage Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,991	\$ 192,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,528	
All Other	\$ 1,844,758	\$ 7,893,631	\$ 492,779	\$ 6,687,688	\$ 15,116,154	\$ 9,337,034	\$ 16,539,892	\$ 2,538,357	\$ -	\$ -	\$ 19,418	\$ -	\$ -	\$ -	\$ 60,498,713	
Total	\$ 6,151,687	\$ 26,323,636	\$ 1,643,315	\$ 22,302,062	\$ 50,409,263	\$ 31,137,084	\$ 57,879,923	\$ 15,219,476	\$ -	\$ -	\$ 64,756	\$ -	\$ 2,749,046	\$ -	\$ 213,880,455	
Commodity																
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
All Other	\$ 8,115	\$ 34,407	\$ 2,158	\$ 34,805	\$ 79,062	\$ 48,870	\$ 96,805	\$ 43,887	\$ -	\$ -	\$ 107	\$ -	\$ 15,438	\$ -	\$ 363,854	
Total	\$ 8,115	\$ 34,407	\$ 2,158	\$ 34,805	\$ 79,062	\$ 48,870	\$ 96,805	\$ 43,887	\$ -	\$ -	\$ 107	\$ -	\$ 15,438	\$ -	\$ 363,854	
<b>TOTAL</b>	<b>\$ 27,490,346</b>	<b>\$ 78,578,740</b>	<b>\$ 2,733,781</b>	<b>\$ 30,081,515</b>	<b>\$ 55,464,497</b>	<b>\$ 33,378,447</b>	<b>\$ 59,675,875</b>	<b>\$ 15,508,067</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 208,178</b>	<b>\$ -</b>	<b>\$ 3,185,780</b>	<b>\$ 3,733</b>	<b>\$ 303,216,950</b>	



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITYGAS

WITNESS: D. NIKOLICH

DOCKET NO: 20170179-GU OPC ROG 8-175

DEVELOPMENT OF ALLOCATION FACTORS

	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:			THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-500	GS-1	GS-5000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND		
<b>CUSTOMER COSTS</b>															
No. of Customers : RESIDENTIAL SALES	33,864	86,473	969									328			
No. of Customers : COMMERCIAL & INDUSTRIAL SALES	33,864	86,473	969	4,903	2,378	390	101	7						1	101,534
No. of Customers : Total	33,864	86,473	969	4,903	2,378	390	101	7	0	0	328	0		1	7,270
Weighting	1.00	1.18	1.78	2.84	3.56	9.56	28.80	58.83	121.06	233.04	0.74	3.56		512.02	NA
Weighted No. of Customers	33,864	78,473	1,735	13,164	8,458	3,727	2,888	413	0	0	244	0		512	143,478
Allocation Factors	0.296022	0.546938	0.012093	0.091750	0.058962	0.025874	0.020130	0.002975	0.000000	0.000000	0.001698	0.000000		0.003569	1.00
No. of Customers : Total Annual Bills	406,368	797,671	11,832	59,911	28,538	4,678	1,212	84	0	0	3,936	0		12	0
<b>CAPACITY COSTS</b>															
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,576,742	160,859	2,183,082	4,334,412	3,047,916	5,389,375	844,925	0	0	6,339	0		0	19,745,839
DCG's							16,871	15,028						8,838	
Allocation Factors	0.030487	0.130495	0.008148	0.110559	0.249898	0.154357	0.272937	0.042790	0.000000	0.000000	0.000321	0.000000		0.000000	1.00
Mains Allocation LV	0.030497	0.130495	0.008146	0.110559	0.249896	0.154357	0.272937	0.042790	0.000000	0.000000	0.000321	0.000000		0.000000	1.00
<b>COMMODITY COSTS</b>															
Annual Sales Vol.(therms)															
Residential	2,886,825	12,240,769	787,899												15,895,493
Commercial & Industrial Sales				12,382,178	28,127,107	17,386,101	34,438,382	15,813,100	0	0	38,033	0	5,492,320		113,476,221
Total Annual Sales Vol.(therms)	2,886,825	12,240,769	787,899	12,382,178	28,127,107	17,386,101	34,438,382	15,813,100	0	0	38,033	0	5,492,320		129,373,714
Allocation Factors	0.022314	0.094616	0.005636	0.095709	0.217410	0.134387	0.266201	0.120682	0.000000	0.000000	0.000294	0.000000		0.042453	1.00
<b>REVENUE-RELATED COSTS</b>															
Tax on Cust,Cap.& Commed.	\$ 25,344	\$ 86,850	\$ 2,193	\$ 23,243	\$ 38,422	\$ 23,428	\$ 41,099	\$ 12,053	\$ -	\$ -	\$ 184	\$ -	\$ 1,865	\$ 996	\$ 236,687
Allocation Factors	0.107077	0.282440	0.009294	0.098201	0.168558	0.098984	0.179543	0.050924	0.000000	0.000000	0.000820	0.000000		0.007878	0.004210

SUPPORTING SCHEDULES: E-2 p.1-2, E-7 p.1, G-2 p.8-1

SCHEDULE H-2

COST OF SERVICE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC ROG 8-175

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY (SUMMARY)

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018  
 WITNESS: D. NIKOLICH

SUMMARY:	TOTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE
ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 22,903,906	\$ 8,849,136	\$ 12,405,074	\$ 1,649,696	\$ -
less O&M direct assignments	\$ (2,109,500)	\$ (2,201,242)	\$ (1,206,382)	\$ -	\$ -
NET O&M	\$ 16,794,406	\$ 6,647,894	\$ 10,498,710	\$ 1,649,696	\$ -
DEPRECIATION	\$ 15,689,304	\$ 11,158,639	\$ 4,540,665	\$ -	\$ -
AMORTIZATION OF OTHER GAS PLANT	\$ (113,767)	\$ (113,767)	\$ -	\$ -	\$ -
AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,895	\$ 495,052	\$ 226,842	\$ -	\$ -
AMORTIZATION OF CONVERSION COSTS	\$ 284,286	\$ -	\$ -	\$ 284,286	\$ -
TOTAL TAXES OTHER THAN INCOME	\$ 2,900,349	\$ 2,081,489	\$ 838,850	\$ -	\$ -
RETURN	\$ 18,926,889	\$ 14,054,289	\$ 5,846,494	\$ 23,896	\$ -
INCOME TAXES	\$ 627,912	\$ 442,911	\$ 184,248	\$ 753	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 62,848,573	\$ 36,947,758	\$ 24,042,182	\$ 1,956,632	\$ -
RATE BASE	\$ 303,216,950	\$ 213,880,455	\$ 88,972,840	\$ 363,654	\$ -
less Rate Base direct assignments	\$ (712,895,840)	\$ (153,390,742)	\$ (69,304,895)	\$ -	\$ -
NET RATE BASE	\$ 90,521,310	\$ 80,489,713	\$ 29,667,945	\$ 363,654	\$ -

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE ITEMS(PLANT-ACC.DEPR):					
381-382 METERS	\$ 22,133,264	\$ -	\$ 22,133,264	\$ -	\$ -
383-384 HOUSE REGULATORS	\$ 4,438,546	\$ -	\$ 4,438,546	\$ -	\$ -
385 INDUSTRIAL MEAS.& REG.EQ.	\$ 905,891	\$ 905,891	\$ -	\$ -	\$ -
378 MAINS	\$ 145,316,146	\$ 145,316,146	\$ -	\$ -	\$ -
380 SERVICES	\$ 32,733,089	\$ -	\$ 32,733,089	\$ -	\$ -
378 MEAS.& REG.STA.EQ.-GEN.	\$ 2,717,090	\$ 2,717,090	\$ -	\$ -	\$ -
364 LNG Plant	\$ 4,481,814	\$ 4,481,814	\$ -	\$ -	\$ -
Total Rate Base Direct Assignments	\$ 212,665,840	\$ 153,390,742	\$ 59,304,895	\$ -	\$ -

O&M ITEMS

802 Maint. of Services O & M ITEMS	\$ 178,591	\$ -	\$ 178,591	\$ -	\$ -
876 MEAS.& REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
878 METER & HOUSE REG.	\$ 1,009,281	\$ -	\$ 1,009,281	\$ -	\$ -
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
893 MAINT.OF METERS AND HOUSE REG.	\$ 224,799	\$ -	\$ 224,799	\$ -	\$ -
874 MAINS AND SERVICES	\$ 2,240,871	\$ 1,745,180	\$ 495,691	\$ -	\$ -
887 MAINT. OF MAINS	\$ 401,282	\$ 401,282	\$ -	\$ -	\$ -
364 LNG Plant	\$ 54,780	\$ 54,780	\$ -	\$ -	\$ -
Total O&M Direct Assignments	\$ 4,109,605	\$ 2,201,242	\$ 1,908,363	\$ -	\$ -

SUPPORTING SCHEDULES: H-3 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY  
(SUMMARY)

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
DB/A FLORIDA CITY GAS  
DOCKET NO: 20170179-GU OPC ROG 8-175 OPC ROG 8

WITNESS: D. NIKOLICH

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 22,903,906	\$ 12,405,074	\$ 8,849,136	\$ 1,649,696	\$ -
less O&M direct assignments	\$ (4,109,605)	\$ (1,908,363)	\$ (2,201,242)	\$ -	\$ -
NET O&M	\$ 18,794,301	\$ 10,496,710	\$ 6,647,894	\$ 1,649,696	\$ -
DEPRECIATION	\$ 15,699,304	\$ 4,540,665	\$ 11,158,639	\$ -	\$ -
AMORTIZATION OF OTHER GAS PLANT	\$ (113,767)	\$ -	\$ (113,767)	\$ -	\$ -
AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,895	\$ 226,842	\$ 495,052	\$ -	\$ -
AMORTIZATION OF CONVERSION COSTS	\$ 284,286	\$ -	\$ -	\$ 284,286	\$ -
TOTAL TAXES OTHER THAN INCOME	\$ 2,900,349	\$ 838,860	\$ 2,061,489	\$ -	\$ -
RETURN	\$ 19,924,689	\$ 5,846,494	\$ 14,054,299	\$ 23,896	\$ -
INCOME TAXES	\$ 627,912	\$ 184,248	\$ 442,911	\$ 753	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 62,948,573	\$ 24,042,182	\$ 36,947,759	\$ 1,958,632	\$ -
RATE BASE	\$ 303,216,950	\$ 88,972,840	\$ 213,880,455	\$ 363,654	\$ -
less Rate Base direct assignments	\$ (212,695,640)	\$ (59,304,899)	\$ (153,390,742)	\$ -	\$ -
NET RATE BASE	\$ 90,521,310	\$ 29,667,942	\$ 60,489,713	\$ 363,654	\$ -

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE ITEMS(PLANT-ACC,DEP):					
381-382 METERS	\$ 22,133,264	\$ 22,133,264	\$ -	\$ -	\$ -
383-384 HOUSE REGULATORS	\$ 4,438,546	\$ 4,438,546	\$ -	\$ -	\$ -
385 INDUSTRIAL MEAS.& REG.EQ.	\$ 905,891	\$ -	\$ 905,891	\$ -	\$ -
376 MAINS	\$ 145,316,146	\$ -	\$ 145,316,146	\$ -	\$ -
380 SERVICES	\$ 32,733,089	\$ 32,733,089	\$ -	\$ -	\$ -
378 MEAS.& REG.STA.EQ.-GEN.	\$ 2,717,090	\$ -	\$ 2,717,090	\$ -	\$ -
364 LNG Plant	\$ 4,451,614	\$ -	\$ 4,451,614	\$ -	\$ -
Total Rate Base Direct Assignments	\$ 212,695,640	\$ 59,304,899	\$ 153,390,742	\$ -	\$ -

O&M ITEMS

892 Maint. of Services O & M ITEMS	\$ 178,591	\$ 178,591	\$ -	\$ -	\$ -
876 MEAS. & REG. STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
878 METER & HOUSE REG.	\$ 1,009,281	\$ 1,009,281	\$ -	\$ -	\$ -
890 MAINT. OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
893 MAINT. OF METERS AND HOUSE REG.	\$ 224,799	\$ 224,799	\$ -	\$ -	\$ -
874 MAINS AND SERVICES	\$ 2,240,871	\$ 495,691	\$ 1,745,180	\$ -	\$ -
887 MAINT. OF MAINS	\$ 401,282	\$ -	\$ 401,282	\$ -	\$ -
LOCAL STORAGE PLANT:	\$ 54,780	\$ -	\$ 54,780	\$ -	\$ -
Total O&M Direct Assignments	\$ 4,109,605	\$ 1,908,363	\$ 2,201,242	\$ -	\$ -

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018

CLASSIFICATION OF EXPENSES AND  
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION  
 SCHEDULE H 1 OF 2

WITNESS: D. NIKOLICH

OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:	\$ 54,780	\$ -	\$ 54,780	\$ -	ac 301-320
PRODUCTION PLANT DISTRIBUTION:					100% capacity
Operation Supervision and Engineering	\$ 2,660	\$ 1,471	\$ 1,189	\$ -	ac 871-879
Distribution Load Dispatching	\$ -	\$ -	\$ -	\$ -	100% capacity
Compressor Station Labor and Expenses	\$ -	\$ -	\$ -	\$ -	ac 377
Compr.Sta.Fuel & Power	\$ -	\$ -	\$ -	\$ -	100% commodity
Mains and Services Expenses	\$ 2,240,871	\$ 495,691	\$ 1,745,180	\$ -	ac376+ac380
Measuring and Regulating Station Expenses-General	\$ 1,163	\$ -	\$ 1,163	\$ -	ac 378
Measuring and Regulating Station Expenses-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
Measuring and Regulating Station Expenses-City Gate Check	\$ 78,287	\$ -	\$ 78,287	\$ -	ac 379
Meter and House Regulator Expenses	\$ 1,009,281	\$ 1,009,281	\$ -	\$ -	ac381+ac383
Customer Installations Expenses	\$ 752,271	\$ 752,271	\$ -	\$ -	ac 386
Other Expenses	\$ 256,815	\$ 135,832	\$ 120,983	\$ -	ac 387
Rents	\$ -	\$ -	\$ -	\$ -	100% capacity
Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac886-894
Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	ac375
Maintenance of Mains	\$ 401,282	\$ -	\$ 401,282	\$ -	ac376
Maintenance of Compressor Station Equipment	\$ 593	\$ -	\$ 593	\$ -	ac 377
Maintenance of Meas. and Reg. Sta. Equip.-General	\$ 130,290	\$ -	\$ 130,290	\$ -	ac 378
Maintenance of Meas. and Reg. Sta. Equip.-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check	\$ -	\$ -	\$ -	\$ -	ac 379
Maintenance of Services	\$ 178,591	\$ 178,591	\$ -	\$ -	ac 380
Maintenance of Meters and House Regulators	\$ 224,799	\$ 224,799	\$ -	\$ -	ac381-383
Maintenance of Other Equipment	\$ 30,148	\$ 9,018	\$ 21,130	\$ -	ac387
Total Distribution Expenses	\$ 5,307,064	\$ 2,806,956	\$ 2,500,098	\$ -	
CUSTOMER ACCOUNTS:					
Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
Meter Reading Expenses	\$ 140,890	\$ 140,890	\$ -	\$ -	100% customer
Customer Records and Collection Expenses	\$ 87,609	\$ 87,609	\$ -	\$ -	100% customer
Uncollectible Accounts	\$ 476,292	\$ -	\$ -	\$ 476,292	100% commodity
Miscellaneous Customer Accounts Expenses	\$ 989	\$ 989	\$ -	\$ -	100% commodity
Total Customer Accounts	\$ 705,780	\$ 229,488	\$ -	\$ 476,292	
Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
Customer Assistance Expenses	\$ 10,412	\$ 10,412	\$ -	\$ -	
Informational and Instructional Expenses	\$ 2,268	\$ 1,228	\$ 876	\$ 163	
Miscellaneous Customer Service and Informational Expenses	\$ (25)	\$ (25)	\$ -	\$ -	
Supervision	\$ 6	\$ 6	\$ -	\$ -	100% customer
Demonstrating and Selling Expenses	\$ 14,851	\$ 14,851	\$ -	\$ -	
Advertising Expenses	\$ 519,842	\$ 519,842	\$ -	\$ -	
Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	
Administrative and General Salaries	\$ 10,805,790	\$ 5,852,566	\$ 4,174,917	\$ 778,307	O&M excl. A&G
Office Supplies and Expenses	\$ 1,347,290	\$ 729,711	\$ 520,538	\$ 97,041	
Administrative Expenses Transferred-Cr.	\$ (2,907,083)	\$ (1,574,517)	\$ (1,123,179)	\$ (209,388)	
Outside Services Employed	\$ 2,077,545	\$ 1,125,227	\$ 802,679	\$ 149,639	
Property Insurance	\$ 308,850	\$ 167,277	\$ 119,327	\$ 22,245	
Injuries and Damages	\$ 163,923	\$ 88,783	\$ 63,333	\$ 11,807	
Employee Pensions and Benefits	\$ 2,013,919	\$ 1,090,767	\$ 778,096	\$ 145,056	
Franchise Requirements	\$ -	\$ -	\$ -	\$ -	
Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	
Duplicate Charges (CR)	\$ -	\$ -	\$ -	\$ -	
General Advertising Expenses	\$ -	\$ -	\$ -	\$ -	
Miscellaneous General Expenses	\$ 1,121,733	\$ 607,546	\$ 433,392	\$ 80,795	
Rents	\$ 381,484	\$ 206,617	\$ 147,390	\$ 27,477	
Maintenance of General Plant	\$ 975,488	\$ 528,338	\$ 376,889	\$ 70,251	general plant
TOTAL O&M EXPENSE	\$ 22,903,906	\$ 12,405,074	\$ 8,849,136	\$ 1,649,696	

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018

CLASSIFICATION OF EXPENSES AND DERIVATION  
 OF COST OF SERVICE BY COST CLASSIFICATION

WITNESS: D. NIKOLICH

SCHEDULE H 2 OF 2

DEPRECIATION AND AMORTIZATION EXPENSE:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
Depreciation Expense	\$ 15,639,304	\$ 4,540,665	\$ 11,158,639	\$ -	\$ -	net plant
Amort. & Depl. of Utility Plant	\$ (113,767)	\$ -	\$ (113,767)	\$ -	\$ -	100% capacity
Amort. of Acquisition Adj.	\$ 721,895	\$ 226,842	\$ 495,052	\$ -	\$ -	intangible,distribution,and general plant
Amort. of Conversion Costs	\$ 284,286	\$ -	\$ -	\$ 284,286	\$ -	100% commodity
Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	100% capacity
Total Deprec. and Amort. Expense	\$ 16,531,718	\$ 4,767,507	\$ 11,539,925	\$ 284,286	\$ -	
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	\$ -	\$ -	\$ -	\$ -	\$ -	100% revenue
Other	\$ 2,900,349	\$ 838,860	\$ 2,061,489	\$ -	\$ -	net plant
Total Taxes other than Income Taxes	\$ 2,900,349	\$ 838,860	\$ 2,061,489	\$ -	\$ -	
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	\$ -	\$ -	\$ -	\$ -	\$ -	100% customer
RETURN (REQUIRED NOI)	\$ 19,924,689	\$ 5,846,494	\$ 14,054,299	\$ 23,896	\$ -	rate base
INCOME TAXES	\$ 627,912	\$ 184,248	\$ 442,911	\$ 753	\$ -	return(noi)
<b>TOTAL OVERALL COST OF SERVICE</b>	<b>\$ 62,848,573</b>	<b>\$ 24,042,182</b>	<b>\$ 36,947,759</b>	<b>\$ 1,958,632</b>	<b>\$ -</b>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
COST OF SERVICE STUDY

TYPE OF DATA SHOWN:  
PROJECTED TEST YEAR: 12/31/2018

COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
D/B/A FLORIDA CITY GAS

CLASSIFICATION OF RATE BASE - PLANT  
SCHEDULE 1 1 OF 2

WITNESS: D. NIKOLICH

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT					100% capacity
302 FRANCHISES AND CONSENTS	\$ 320,147	\$ -	\$ 320,147	\$ -	
303 MISC INTANGIBLE PLANT:	\$ 220	\$ -	\$ 220	\$ -	100% capacity
364 LNG Plant	\$ 4,461,538	\$ -	\$ 4,461,538	\$ -	100% capacity
PRODUCTION PLANT					100% capacity
DISTRIBUTION PLANT:					
365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	
367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	100% capacity
367.2 TRANSMISSION MAIN-PLASTIC	\$ -	\$ -	\$ -	\$ -	
369 MEASURING/REPLACING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
374 Land and Land Rights	\$ 659,737	\$ -	\$ 659,737	\$ -	100% capacity
374.1 Land	\$ 72,437	\$ -	\$ 72,437	\$ -	100% capacity
374.3 RIGHT-OF-WAY	\$ 11,132	\$ -	\$ 11,132	\$ -	100% capacity
375 Structures and Improvements	\$ -	\$ -	\$ -	\$ -	100% capacity
376 Mains	\$ -	\$ -	\$ -	\$ -	100% capacity
376.10 MAINS-STEEL	\$ 109,400,818	\$ -	\$ 109,400,818	\$ -	100% capacity
376.20 MAINS-PLASTIC	\$ 146,111,846	\$ -	\$ 146,111,846	\$ -	100% capacity
376.30 MAINS-CAST IRON	\$ 1,754	\$ -	\$ 1,754	\$ -	100% capacity
376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	100% capacity
376.99 MAINS-CIAC	\$ (194,159)	\$ -	\$ (194,159)	\$ -	100% capacity
377 Comp.Sta.Eq.	\$ -	\$ -	\$ -	\$ -	100% capacity
378 Meas. & Reg. Sta.Eq.-Gen	\$ 2,851,518	\$ -	\$ 2,851,518	\$ -	100% capacity
379 Meas. & Reg. Sta.Eq.-CG	\$ 10,001,910	\$ -	\$ 10,001,910	\$ -	100% capacity
380 Services	\$ -	\$ -	\$ -	\$ -	100% customer
380.1 Services-Steel	\$ 14,608,049	\$ 14,608,049	\$ -	\$ -	100% customer
380.1 Services-Plastic	\$ 61,562,546	\$ 61,562,546	\$ -	\$ -	100% customer
381 Meters	\$ 17,963,071	\$ 17,963,071	\$ -	\$ -	100% customer
381.1 Meters-ERTs	\$ 1,563,533	\$ 1,563,533	\$ -	\$ -	100% customer
382 Meters Installation	\$ 7,167,574	\$ 7,167,574	\$ -	\$ -	100% customer
382.1 Meters Installation - ERTs	\$ 4,694,678	\$ 4,694,678	\$ -	\$ -	100% customer
383 House Regulators	\$ 5,884,588	\$ 5,884,588	\$ -	\$ -	100% customer
384 House Regulator Installation	\$ 2,308,977	\$ 2,308,977	\$ -	\$ -	100% customer
385 Industrial Meas. & Reg. Eq.	\$ 3,045,476	\$ -	\$ 3,045,476	\$ -	100% capacity
386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	ac 374-385
387 Other Equipment	\$ 836,323	\$ 250,346	\$ 586,583	\$ -	ac 374-386
Total Distribution Plant	\$ 393,334,319	\$ 116,003,362	\$ 277,330,957	\$ -	
GENERAL PLANT:	\$ 40,883,493	\$ 20,441,746	\$ 20,441,746	\$ -	50% customer,50%, capacity
PLANT ACQUISITION ADJUSTMENT:	\$ 21,656,835	\$ -	\$ 21,656,835	\$ -	100% capacity
GAS PLANT FOR FUTURE USE:	\$ -	\$ -	\$ -	\$ -	100% capacity
CWIP:	\$ 30,982,948	\$ 9,131,687	\$ 21,831,261	\$ -	dist.plant
TOTAL PLANT	\$ 486,837,595	\$ 145,576,796	\$ 341,260,799	\$ -	

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC  
 D/B/A FLORIDA CITY GAS  
 DOCKET NO: 20170179-GU OPC ROG 8-175

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY

CLASSIFICATION OF RATE BASE  
 ACCUMULATED DEPRECIATION

SCHEDULE 1 2 OF 2

TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/2018

WITNESS: D. NIKOLICH

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:					
302 FRANCHISES AND CONSENTS	\$ 176,579	\$ -	\$ 176,579	\$ -	related plant
303 MISC INTANGIBLE PLANT:	\$ (2,978)	\$ -	\$ (2,978)	\$ -	rel.plant account
304 LNG PLANT	\$ 9,924	\$ -	\$ 9,924	\$ -	
PRODUCTION PLANT					
DISTRIBUTION PLANT:					
365 LAND AND LAND RIGHTS TRANSMISSION	\$ 12,808	\$ -	\$ 12,808	\$ -	"
367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
367.1 TRANSMISSION MAIN-STEEL	\$ 304,885	\$ -	\$ 304,885	\$ -	"
369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
371 OTHER EQUIPMENT	\$ 8,268	\$ -	\$ 8,268	\$ -	"
374 Land and Land Rights	\$ -	\$ -	\$ -	\$ -	
374.1 Land	\$ -	\$ -	\$ -	\$ -	
374.3 RIGHT-OF-WAY	\$ 27	\$ -	\$ 27	\$ -	
375 Structures and Improvements	\$ (81,195)	\$ -	\$ (81,195)	\$ -	"
376 Mains	\$ -	\$ -	\$ -	\$ -	
376.10 MAINS-STEEL	\$ 70,064,176	\$ -	\$ 70,064,176	\$ -	"
376.20 MAINS-PLASTIC	\$ 39,959,507	\$ -	\$ 39,959,507	\$ -	"
376.30 MAINS-CAST IRON	\$ 342	\$ -	\$ 342	\$ -	"
376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	"
376.99 MAINS-CIAC	\$ (19,912)	\$ -	\$ (19,912)	\$ -	"
377 Compressor Sta. Eq.	\$ -	\$ -	\$ -	\$ -	"
378 Meas. & Reg. Sta. Eq.-Gen	\$ 134,428	\$ -	\$ 134,428	\$ -	"
379 Meas. & Reg. Sta. Eq.-CG	\$ 4,651,714	\$ -	\$ 4,651,714	\$ -	"
380 Services	\$ -	\$ -	\$ -	\$ -	"
380.1 Services-Steel	\$ 22,435,002	\$ 22,435,002	\$ -	\$ -	
380.1 Services-Plastic	\$ 21,002,503	\$ 21,002,503	\$ -	\$ -	
381 Meters	\$ 3,200,991	\$ 3,200,991	\$ -	\$ -	"
381.1 Meters-ERTs	\$ 275,381	\$ 275,381	\$ -	\$ -	"
382 Meters Installation	\$ 3,000,959	\$ 3,000,959	\$ -	\$ -	"
382.1 Meters Installation - ERTs	\$ 2,778,262	\$ 2,778,262	\$ -	\$ -	"
383 House Regulators	\$ 2,609,611	\$ 2,609,611	\$ -	\$ -	"
384 House Regulator Installation	\$ 1,145,408	\$ 1,145,408	\$ -	\$ -	"
385 Indust.Meas. & Reg.Sta.Eq.	\$ 2,139,585	\$ -	\$ 2,139,585	\$ -	"
386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	"
387 Other Equipment	\$ 330,087	\$ 98,737	\$ 231,350	\$ -	"
Total A.D. on Dist. Plant	\$ 173,952,938	\$ 56,546,855	\$ 117,405,983	\$ -	
GENERAL PLANT:	\$ 6,900,616	\$ 3,450,308	\$ 3,450,308	\$ -	general plant
PLANT ACQUISITION ADJUSTMENT:	\$ 9,865,892	\$ -	\$ 9,865,892	\$ -	acquisition adjustments
RETIREMENT WORK IN PROGRESS:	\$ (2,233,352)	\$ (658,667)	\$ (1,574,685)	\$ -	distribution plant
TOTAL ACCUMULATED DEPRECIATION	\$ 188,669,518	\$ 59,338,496	\$ 129,331,023	\$ -	
NET PLANT (Plant less Accum.Dep.)	\$ 298,168,077	\$ 86,238,301	\$ 211,929,776	\$ -	
less:CUSTOMER ADVANCES	\$ -	\$ -	\$ -	\$ -	50%-50% cust-cap
plus:WORKING CAPITAL	\$ 5,048,873	\$ 2,734,540	\$ 1,950,679	\$ 363,654	oper. and maint. exp.
equals:TOTAL RATE BASE	\$ 303,216,950	\$ 88,972,840	\$ 213,880,455	\$ 363,654	