

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
 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

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

CALCULATION OF PROPOSED RATES
 SCHEDULE A

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						
PROPOSED TOTAL TARGET REVENUES	\$ 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
Less: Proposed Customer Charge Revenues																
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	
Less: Proposed Demand Charge Revenues																
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	\$ -	\$ 165,593	\$ -	\$ 39,481,003	

SUMMARY: PROPOSED TARIFF RATES

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	-	-

SUMMARY: PRESENT TARIFF RATES

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	54.0000	
TOTAL (INCLUDING PGA)														
RESIDENTIAL	110.2130	105.3242	93.8577								110.2130			
COMMERCIAL AND INDUSTRIAL				87.4308	81.4870	81.5660	75.4152	66.2250	54.0000	54.0000		77.2320	56.3000	

SUMMARY: OTHER OPERATING REVENUE

	PRESENT	REVENUE	PROPOSED	REVENUE
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

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

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

PROPOSED RATE DESIGN
 SCHEDULE B

	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							
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 INDEX	5.50%	6.01%	9.81%	3.71%	3.92%	4.11%	-0.34%	1.18%			-8.15%		-3.80%	-60.24%	3.57%		
	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	\$ 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	\$ -	\$ 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%	26.46%	26.74%	25.17%	60.51%	51.68%			-26.81%		1.18%	0.00%	22.85%		
RATE OF RETURN INDEX	7.47%	7.43%	7.32%	7.37%	7.32%	7.31%	4.17%	7.27%			-16.04%		-7.38%	6.57%	6.57%		
	1.14	1.13	1.11	1.12	1.11	1.11	0.63	1.11			-2.44		-1.12	1.00	1.00		

FLORIDA PUBLIC SERVICE COMMISSION
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 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

WITNESS: D. NIKOLICH

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

	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
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
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	\$ 2,176,001	\$ 1,372,867	\$ (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
 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

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

WITNESS: D. NIKOLICH

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C PAGE 2 OF 2 (PROPOSED 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:																	
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		
EXPENSES:																	
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	\$ (595)	\$ 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		
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	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: 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

DERIVATION OF REVENUE DEFICIENCY SCHEDULE D

	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	\$ -	\$ -	\$ 2,260	\$ -	\$ 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
UNIT COSTS:															
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
 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 PAGE)

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

SUMMARY	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						
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	\$ 937,692	\$ -	\$ -	\$ -	\$ 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 - 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	2,576,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	-	-	-	6,339	-	-	-	19,745,839
ANNUAL SALES	2,886,825	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

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
DOCKET NO: 20170179-GU OPC ROG 8-175

WITNESS: D. NIKOLICH

SUMMARY	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				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	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	\$ 15,506,067	\$ 0	\$ 0	\$ 208,178	\$ 0	\$ 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	\$ 0	\$ 0	\$ 23,852	\$ 0	\$ 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	\$ 937,692	\$ 0	\$ 0	\$ 11,025	\$ 0	\$ 204,360	\$ 0	\$ 15,699,304
AMORTIZATION EXPENSES	\$ 71,511	\$ 200,722	\$ 7,537	\$ 90,176	\$ 170,461	\$ 102,950	\$ 184,310	\$ 51,276	\$ 0	\$ 0	\$ 591	\$ 0	\$ 12,878	\$ 0	\$ 892,414
TAXES OTHER THAN INCOME - OTHER	\$ 256,100	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,129	\$ 173,107	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,687	\$ 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	\$ 67,834	\$ 121,724	\$ 37,267	\$ 0	\$ 0	\$ 428	\$ 0	\$ 9,003	\$ 8	\$ 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	\$ 1,386,058	\$ 610,695	\$ 473,280	\$ 67,603	\$ 0	\$ 0	\$ 39,919	\$ 0	\$ 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	\$ 2,892,790	\$ 0	\$ 0	\$ 11,121	\$ 0	\$ 434,234	\$ 0	\$ 36,947,759
TOTAL COST - COMMODITY	\$ 45,337	\$ 192,237	\$ 12,060	\$ 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	66,473	969	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	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	0	0	6,339	0	0	0	19,745,839
ANNUAL SALES (therms)	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	0	5,492,320	0	129,373,714

SCHEDULE H-2

COST OF SERVICE

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

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	\$ 553,991	\$ 12,249	\$ 92,933	\$ 59,712	\$ 26,309	\$ 20,389	\$ 2,912	\$ 0	\$ 0	\$ 1,720	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,009,281
893 Maint. of Meters & House Req.	\$ 53,248	\$ 123,392	\$ 2,728	\$ 20,699	\$ 13,300	\$ 5,860	\$ 4,541	\$ 649	\$ 0	\$ 0	\$ 383	\$ 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	\$ 495,691
892 Maint. of Services	\$ 42,302	\$ 96,028	\$ 2,167	\$ 16,444	\$ 10,566	\$ 4,655	\$ 3,806	\$ 515	\$ 0	\$ 0	\$ 304	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173,591
All Other	\$ 2,423,611	\$ 5,616,285	\$ 124,180	\$ 942,142	\$ 605,354	\$ 266,718	\$ 206,703	\$ 29,525	\$ 0	\$ 0	\$ 17,434	\$ 0	\$ 0	\$ 264,759	\$ 0	\$ 10,496,710
Total	\$ 2,875,639	\$ 6,663,779	\$ 147,341	\$ 1,117,861	\$ 718,258	\$ 316,463	\$ 245,255	\$ 35,032	\$ 0	\$ 0	\$ 20,686	\$ 0	\$ 0	\$ 264,759	\$ 0	\$ 12,405,074
Capacity																
876 Measuring & Req. Sta. Eq.- I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
890 Maint. of Meas. & Req.Sta.Eq.-I	\$ 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	\$ 69,172	\$ 0	\$ 0	\$ 519	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,616,552
874 Mains and Services LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,709	\$ 96,919	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 128,628
887 Maint. of Mains	\$ 10,752	\$ 46,007	\$ 2,872	\$ 38,979	\$ 88,103	\$ 54,420	\$ 96,227	\$ 15,086	\$ 0	\$ 0	\$ 113	\$ 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	\$ 25,689	\$ 0	\$ 0	\$ 48,723
All Other	\$ 191,008	\$ 817,313	\$ 51,023	\$ 692,449	\$ 1,565,139	\$ 966,764	\$ 1,709,448	\$ 268,001	\$ 0	\$ 0	\$ 2,011	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,263,156
All Other LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 94,844	\$ 289,894	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 384,738
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	\$ 51,635
LOCAL STORAGE PLANT LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 725	\$ 2,369	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,144
Total	\$ 252,635	\$ 1,091,012	\$ 67,485	\$ 915,861	\$ 2,070,117	\$ 1,278,682	\$ 2,393,992	\$ 761,006	\$ 0	\$ 0	\$ 2,659	\$ 0	\$ 25,689	\$ 0	\$ 0	\$ 8,849,136
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	\$ 38,443	\$ 163,007	\$ 10,226	\$ 164,890	\$ 374,561	\$ 231,526	\$ 458,620	\$ 207,916	\$ 0	\$ 0	\$ 506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,649,696
Total	\$ 38,443	\$ 163,007	\$ 10,226	\$ 164,890	\$ 374,561	\$ 231,526	\$ 458,620	\$ 207,916	\$ 0	\$ 0	\$ 506	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,649,696
TOTAL O&M	\$ 3,186,717	\$ 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	\$ 0	\$ 22,903,906
DEPRECIATION EXPENSE:																
Customer	\$ 1,071,695	\$ 2,483,462	\$ 54,911	\$ 416,605	\$ 267,681	\$ 117,940	\$ 91,402	\$ 13,056	\$ 0	\$ 0	\$ 7,709	\$ 0	\$ 16,204	\$ 0	\$ 0	\$ 4,540,665
Capacity	\$ 315,034	\$ 1,348,014	\$ 84,153	\$ 1,142,072	\$ 2,581,421	\$ 1,594,507	\$ 2,819,433	\$ 442,020	\$ 0	\$ 0	\$ 3,316	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,329,969
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 157,897	\$ 482,617	\$ 0	\$ 0	\$ 0	\$ 0	\$ 188,156	\$ 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	\$ 124,069	\$ 2,743	\$ 20,813	\$ 13,373	\$ 5,892	\$ 4,566	\$ 652	\$ 0	\$ 0	\$ 385	\$ 0	\$ 810	\$ 0	\$ 0	\$ 226,842
Capacity	\$ 15,098	\$ 64,602	\$ 4,033	\$ 54,733	\$ 123,712	\$ 76,415	\$ 135,118	\$ 21,183	\$ 0	\$ 0	\$ 159	\$ 0	\$ 0	\$ 0	\$ 0	\$ 495,052
Total	\$ 68,637	\$ 188,671	\$ 6,776	\$ 75,545	\$ 137,085	\$ 82,307	\$ 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

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

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

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	\$ 16,886	\$ 2,412	\$ 0	\$ 0	\$ 1,424	\$ 0	\$ 2,994	\$ 0	\$ 838,860	
Capacity	\$ 58,111	\$ 248,654	\$ 15,523	\$ 210,666	\$ 476,169	\$ 294,123	\$ 520,072	\$ 81,535	\$ 0	\$ 0	\$ 612	\$ 0	\$ 0	\$ 0	\$ 1,905,465	
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,170	\$ 89,160	\$ 0	\$ 0	\$ 0	\$ 0	\$ 37,693	\$ 0	\$ 156,024	
Subtotal	\$ 256,100	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,129	\$ 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	\$ 707,459	\$ 25,667	\$ 287,632	\$ 525,621	\$ 315,911	\$ 566,129	\$ 173,107	\$ 0	\$ 0	\$ 2,036	\$ 0	\$ 40,687	\$ 0	\$ 2,900,349	
RETURN (NOI)																
Customer	\$ 1,395,724	\$ 3,234,341	\$ 71,514	\$ 508,909	\$ 326,989	\$ 144,071	\$ 111,653	\$ 15,948	\$ 0	\$ 0	\$ 9,417	\$ 0	\$ 27,684	\$ 245	\$ 5,846,494	
Capacity	\$ 406,574	\$ 1,739,712	\$ 108,606	\$ 1,473,928	\$ 3,331,515	\$ 2,057,829	\$ 3,638,687	\$ 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	\$ 2,884	\$ 0	\$ 0	\$ 7	\$ 0	\$ 1,014	\$ 0	\$ 23,896	
Total	\$ 1,802,832	\$ 4,976,314	\$ 180,261	\$ 1,985,124	\$ 3,663,698	\$ 2,205,111	\$ 3,891,819	\$ 1,002,285	\$ 0	\$ 0	\$ 13,704	\$ 0	\$ 203,295	\$ 245	\$ 19,924,689	
INCOME TAXES																
Customer	\$ 43,985	\$ 101,928	\$ 2,254	\$ 16,038	\$ 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	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,098	\$ 0	\$ 33,522	
Commodity	\$ 17	\$ 71	\$ 4	\$ 72	\$ 164	\$ 101	\$ 200	\$ 91	\$ 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	\$ 5,638,572	\$ 13,066,383	\$ 288,908	\$ 2,157,191	\$ 1,386,058	\$ 610,695	\$ 473,280	\$ 67,603	\$ 0	\$ 0	\$ 39,919	\$ 0	\$ 48,563	\$ 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	\$ 460,684	\$ 1,408,096	\$ 0	\$ 0	\$ 0	\$ 0	\$ 434,234	\$ 0	\$ 2,303,013	
Commodity	\$ 45,337	\$ 192,237	\$ 12,050	\$ 194,458	\$ 441,727	\$ 273,043	\$ 540,859	\$ 245,199	\$ 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	\$ 6,230,925	\$ 10,930,581	\$ 3,205,582	\$ 0	\$ 0	\$ 51,637	\$ 0	\$ 495,912	\$ 265,012	\$ 62,948,573	
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	\$ 6,230,925	\$ 10,930,581	\$ 3,205,582	\$ 0	\$ 0	\$ 51,637	\$ 0	\$ 495,912	\$ 265,012	\$ 62,948,573	

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

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
SCHEDULE F

WITNESS: D. NIKOLICH

RATE BASE BY CUSTOMER CLASS	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				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	THIRD PARTY SUPPLIER	
DIRECT AND SPECIAL ASSIGNMENTS:															
Customer															
Meters	\$ 5,200,269	\$ 12,050,694	\$ 266,450	\$ 2,021,526	\$ 1,298,889	\$ 572,288	\$ 443,515	\$ 63,351	\$ 0	\$ 0	\$ 37,408	\$ 0	\$ 178,873	\$ 0	\$ 22,133,264
House Regulators	\$ 1,317,639.38	\$ 3,053,393.55	\$ 67,512.88												\$ 4,438,546
Services	\$ 7,721,040	\$ 17,892,129	\$ 395,609	\$ 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	\$ 7,001,395	\$ 16,224,481	\$ 358,736	\$ 2,721,686	\$ 1,748,762	\$ 770,502	\$ 597,128	\$ 85,293	\$ 0	\$ 0	\$ 50,365	\$ 0	\$ 105,861	\$ 3,733	\$ 29,667,942
Total	\$ 21,240,344	\$ 49,220,697	\$ 1,088,307	\$ 7,744,648	\$ 4,976,162	\$ 2,192,488	\$ 1,699,148	\$ 242,704	\$ 0	\$ 0	\$ 143,315	\$ 0	\$ 421,294	\$ 3,733	\$ 88,972,840
Capacity															
Industrial Meas. & Reg. Sta. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 703,580	\$ 110,304	\$ -	\$ -	\$ -	\$ -	\$ 92,007	\$ -	\$ 905,891
Meas. & Reg. Sta. Eq.-Gen.	\$ 82,863	\$ 354,568	\$ 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	\$ 36,660,343	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,526
All Other	\$ 1,844,758	\$ 7,893,631	\$ 492,779	\$ 6,687,688	\$ 15,116,154	\$ 9,337,034	\$ 16,509,895	\$ 2,588,357	\$ -	\$ -	\$ 19,418	\$ -	\$ -	\$ -	\$ 60,489,713
Total	\$ 6,151,887	\$ 26,323,636	\$ 1,643,315	\$ 22,302,062	\$ 50,409,263	\$ 31,137,088	\$ 57,879,923	\$ 15,219,476	\$ -	\$ -	\$ 64,756	\$ -	\$ 2,749,048	\$ -	\$ 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	\$ -	\$ 363,654
Total	\$ 8,115	\$ 34,407	\$ 2,158	\$ 34,805	\$ 79,062	\$ 48,870	\$ 96,805	\$ 43,887	\$ -	\$ -	\$ 107	\$ -	\$ 15,438	\$ -	\$ 363,654
TOTAL	\$ 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

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

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-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND		
CUSTOMER COSTS															
No. of Customers - RESIDENTIAL SALES	33,864	66,473	969									328			101,634
No. of Customers - COMMERCIAL & INDUSTRIAL SALES				4,993	2,378	390	101	7				0		1	7,870
No. of Customers - Total	33,864	66,473	969	4,993	2,378	390	101	7				328		1	109,503
Weighting	1.00	1.18	1.70	2.64	3.56	9.56	28.60	58.93	121.09	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	0.236022	0.546938	0.012093	0.091750	0.058952	0.025974	0.020130	0.002875	0.000000	0.000000	0.001698	0.000000	0.003569		1.00
No. of Customers - Total Annual Bills	406,366	797,671	11,632	59,911	28,538	4,678	1,212	84	0	0	3,936	0	12	0	1,314,040
CAPACITY COSTS															
Peak & Avg. Mon. Sales Vol.(therms)	602,190	2,576,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925	0	0	6,339	0	0		19,745,839
DCO's							16,871	15,028						8,836	
Allocation Factors	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
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
COMMODITY COSTS															
Annual Sales Vol.(therms)															
Residential	2,886,825	12,240,769	767,899												15,895,493
Commercial & Industrial Sales				12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	0	5,492,320		113,478,221
Total Annual Sales Vol.(therms)	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	0	5,492,320		129,373,714
Allocation Factors	0.022314	0.094616	0.005936	0.095709	0.217410	0.134387	0.266201	0.120682	0.000000	0.000000	0.000294	0.000000	0.042453		1.00
REVENUE-RELATED COSTS															
Tax on Cust.Cap.& Commod.	\$ 25,344	\$ 66,850	\$ 2,193	\$ 23,243	\$ 39,422	\$ 23,428	\$ 41,099	\$ 12,053	\$ -	\$ -	\$ 194	\$ -	\$ 1,865	\$ 996	\$ 236,687
Allocation Factors	0.107077	0.282440	0.009264	0.098201	0.166558	0.098984	0.173643	0.050924	0.000000	0.000000	0.000820	0.000000	0.007878	0.004210	1.00

SUPPORTING SCHEDULES: E-2 p.1-2, E-7 p.1, G-2 p.9-1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: PIVOTAL UTILITY HOLDINGS, INC
 D/B/A FLORIDA CITY GAS
 DOCKET NO: 20170179-GU OPG RGS 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	\$ (4,109,606)	\$ (2,201,242)	\$ (1,908,363)	\$ -	\$ -
NET O&M	\$ 18,794,301	\$ 6,647,894	\$ 10,496,711	\$ 1,649,696	\$ -
DEPRECIATION	\$ 15,699,304	\$ 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	\$ 2,061,489	\$ 838,860	\$ -	\$ -
RETURN	\$ 19,924,689	\$ 14,054,299	\$ 5,846,494	\$ 23,896	\$ -
INCOME TAXES	\$ 627,912	\$ 442,911	\$ 184,248	\$ 753	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 62,948,573	\$ 36,947,759	\$ 24,042,182	\$ 1,958,632	\$ -
RATE BASE	\$ 303,216,950	\$ 213,890,455	\$ 88,972,840	\$ 363,654	\$ -
less Rate Base direct assignments	\$ (212,695,640)	\$ (153,390,742)	\$ (69,304,899)	\$ -	\$ -
NET RATE BASE	\$ 90,521,310	\$ 60,489,713	\$ 29,667,942	\$ 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	\$ -	\$ -	\$ -
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	\$ 153,390,742	\$ 59,304,899	\$ -	\$ -

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	\$ 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	\$ 4,109,606	\$ 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
D/B/A FLORIDA CITY GAS

WITNESS: D. NIKOLICH

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

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.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	\$ 4,451,614	\$ -	\$ 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

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 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					100% capacity
DISTRIBUTION:					
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	\$ 5,307,054	\$ 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% customer
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	\$ 70,261	general plant
TOTAL O&M EXPENSE	\$ 22,903,906	\$ 12,405,074	\$ 8,849,136	\$ 1,649,696	

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 EXPENSES AND DERIVATION
OF COST OF SERVICE BY COST CLASSIFICATION

WITNESS: D. NIKOLICH

DOCKET NO: 20170179-GU OPC ROG 8-175

SCHEDULE H 2 OF 2

	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>	<u>CLASSIFIER</u>
DEPRECIATION AND AMORTIZATION EXPENSE:						
Depreciation Expense	\$ 15,699,304	\$ 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	\$ 16,591,718	\$ 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(noj)
TOTAL OVERALL COST OF SERVICE	\$ 62,948,573	\$ 24,042,182	\$ 36,947,759	\$ 1,958,632	\$ -	

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
 WITNESS: D. NIKOLICH

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I 1 OF 2

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT					100% capacity
302 FRANCISES 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/REPLAING 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	\$ 836,929	\$ 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:	\$ 30,962,948	\$ 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 I 2 OF 2

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

	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
LOCAL STORAGE PLANT:					related plant
302 FRANCHISES AND CONSENTS	\$ 176,579	\$ -	\$ 176,579	\$ -	
303 MISC INTANGIBLE PLANT:	\$ (2,978)	\$ -	\$ (2,978)	\$ -	rel.plant account
364 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	\$ 173,952,838	\$ 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	

D/B/A FLORIDA CITY GAS
Cost of Service Study Rate Design

General O&M Capacity Costs Assignment

Direct Assignment

Rate Design	Initial Proposed Rates Revenue				
Class	Current	ROR	Req. Rev.	Target	Deficiency
RS-1	\$6,444,054	5.50%	\$6,844,740	\$7,089,560.59	(\$400,686)
RS-100	\$17,348,299	6.01%	\$17,930,951	\$18,572,299.08	(\$582,651)
RS-600	\$671,130	9.81%	\$552,197	\$571,947.61	\$118,933
GS-1	\$5,313,299	3.71%	\$6,487,406	\$6,719,444.99	(\$1,174,107)
GS-6k	\$8,996,894	3.92%	\$11,008,559	\$11,402,309.35	(\$2,011,665)
GS-25k	\$5,398,680	4.11%	\$6,524,041	\$6,757,390.98	(\$1,125,361)
GS-120k	\$6,833,871	-0.34%	\$12,373,442	\$ 10,969,033	(\$5,539,570)
GS-1250k	\$2,386,020	1.18%	\$3,494,231	\$3,619,211.81	(\$1,108,211)
GS-11M					
GS-25M					
GAS LIGHTING	\$20,967	-8.15%	\$62,439	\$ 15,345	(\$41,472)
NGV					\$0
Contract Demand	\$171,598	-3.80%	\$610,136	\$171,598	(\$438,538)
TPS	\$262,518		\$ 265,891	\$ 265,891	(\$3,373)
Total All Classes	\$53,847,331		\$66,154,031	\$ 66,154,031	(\$12,306,700)

Rate Design	CCOS
Class	
RS-1	\$ 14.70
RS-100	\$ 16.92
RS-600	\$ 19.77
GS-1	\$ 42.85
GS-6k	\$ 57.89
GS-25k	\$ 154.12
GS-120k	\$ 588.40
GS-1250k	\$ 1,083.02
GS-11M	\$ -
GS-25M	\$ -
GAS LIGHTING	\$ 18.29
NGV	\$ -
Contract Demand	\$ 7,625.65
TPS	\$ -
Total All Classes	

Rate Design	Charges			Adj. Proposed Rates Revenue				Increase in Revenue	Pct. Rev. Increase	Proposed NOI	
Class	Service	Demand	Adj. Energy	Service	Demand	Energy	Other	Total			
RS-1	\$ 12.00		\$ 0.5095	\$ 4,876,392		\$1,470,896	\$ 742,272	\$ 7,089,561	\$ 645,507	10.02%	\$ 2,047,652
RS-100	\$ 15.00		\$ 0.4114	\$ 11,965,065		\$5,035,464	\$ 1,571,770	\$ 18,572,299	\$ 1,224,000	7.06%	\$ 5,617,662
RS-600	\$ 20.00		\$ 0.4022	\$ 232,640		\$308,826	\$ 30,482	\$ 571,948	\$ (99,183)	-14.78%	\$ 200,012
GS-1	\$ 25.00		\$ 0.4003	\$ 1,497,775		\$4,957,197	\$ 264,473	\$ 6,719,445	\$ 1,406,146	26.46%	\$ 2,217,164
GS-6k	\$ 35.00		\$ 0.3581	\$ 998,830		\$10,073,650	\$ 329,830	\$ 11,402,309	\$ 2,405,415	26.74%	\$ 4,057,449
GS-25k	\$ 150.00		\$ 0.3382	\$ 701,700		\$5,880,272	\$ 175,419	\$ 6,757,391	\$ 1,358,710	25.17%	\$ 2,438,461
GS-120k	\$ 300.00	\$ 5.75	\$ 0.2723	\$ 363,600	\$ 1,189,194	\$9,378,392.40	\$ 37,846	\$ 10,969,033	\$ 4,135,162	60.51%	\$ 2,487,411
GS-1250k	\$ 500.00	\$ 5.75	\$ 0.1406	\$ 42,000	\$ 1,372,244	\$2,195,134	\$ 9,834	\$ 3,619,212	\$ 1,233,192	51.68%	\$ 1,127,265
GS-11M	\$ 1,000.00	\$ 5.75	\$ 0.0800	\$ -		\$ -		\$ -			
GS-25M	\$ 2,000.00	\$ 5.75	\$ 0.0400	\$ -		\$ -		\$ -			
GAS LIGHTING	\$ -	\$ -	\$ 0.4000	\$ -		\$15,213	\$ 132	\$ 15,345	\$ (5,622)	-26.81%	\$ (33,390)
NGV	\$ 25.00	\$ -	\$ 0.4003	\$ -		\$ -		\$ -			
Contract Demand	\$ 500.00	\$ 5.75	\$ 0.0716	\$ 6,000		\$163,578	\$ 2,020	\$ 171,598	\$ -	0.00%	\$ (235,243)
TPS	\$ 400.00	\$ 6.05		\$ 62,400		\$ 203,491		\$ 265,891	\$ 3,373	1.28%	\$ 245
Total All Classes				\$ 20,746,402	\$ 2,561,439	\$ 39,682,113	\$ 3,164,078	\$ 66,154,031	\$ 12,306,700	22.85%	\$ 19,924,689

Class	Number of Customers	Peak & Avg. Mon. Sales Vol.(therms)	Annual Volumes (therms)	Rate Base
<u>Sales</u>				
RS-1	33,864	602,190	2,886,825	27,400,346
RS-100	66,473	2,576,742	12,240,769	75,578,740
RS-600	969	160,859	767,899	2,733,781
GS-1	4,993	2,183,082	12,382,178	30,081,515
GS-6k	2,378	4,934,412	28,127,107	55,464,487
GS-25k	390	3,047,916	17,386,101	33,378,447
GS-120k	101	6,110,758	34,439,382	59,675,875
GS-1250k	7	2,969,992	15,613,100	15,506,067
GS-11M	-	-	-	-
GS-25M	-	-	-	-
GAS LIGHTING	328	6,339	38,033	208,178
NATURAL GAS VEHICLES	-	-	-	-
CONTRACT DEMAND	1	1,559,693	5,492,320	3,185,780
THIRD PARTY SUPPLIER	13	-	-	3,733
Total All Classes	109,516	22,592,289	123,881,394	\$303,216,950

Present Rates		Proposed Rates		
NOI	ROR	% Rev Inc.	NOI	ROR
1,506,510	5.50%	10.02%	2,047,652	7.47%
4,545,422	6.01%	7.06%	5,617,662	7.43%
268,217	9.81%	-14.78%	200,012	7.32%
1,116,830	3.71%	26.46%	2,217,164	7.37%
2,176,001	3.92%	26.74%	4,057,449	7.32%
1,372,867	4.11%	25.17%	2,438,461	7.31%
(204,890)	-0.34%	60.51%	2,487,411	4.17%
182,723	1.18%	51.68%	1,127,265	7.27%
-			-	
-			-	
(16,966)	-8.15%	-26.81%	(33,390)	-16.04%
-			-	
(121,019)	-3.80%	0.00%	(235,243)	-7.38%
(2,249)	-60.24%	1.28%	245	6.57%
#####	3.57%		\$ 19,924,689	6.57%

PIVOTAL UTILITY HOLDINGS, INC.
D/B/A FLORIDA CITY GAS
Cost of Service Study Scenario Controls

SALES SERVICES:

	RS-1	RS-100	RS-600	GS-1	GS-6k	COMMERCIAL GS-25k	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	Contract DEMAND
Straight Assignment													
Peak & Avg. Mon. Sales Vol. (therms)	24,151,982	602,190	2,576,742	160,859	2,183,082	4,934,412	3,047,916	6,110,758	2,969,992		6,339	0	1,559,693
Allocation Factors	1.00	0.024933	0.106689	0.006660	0.090389	0.204307	0.126197	0.253013	0.122971	0.000000	0.000000	0.000000	0.064578
Direct Assignment													
Peak & Avg. Mon. Sales Vol. (therms)	19,745,839	602,190	2,576,742	160,859	2,183,082	4,934,412	3,047,916	5,389,375	844,925		6,339		
Mains Allocation LV	1.00	0.030497	0.130495	0.008146	0.110559	0.249896	0.154357	0.272937	0.042790	0.000000	0.000321	0.000000	0.000000
Mains Cost Direct Assignment							\$ 2,056,250	\$ 6,285,000					\$ 2,657,041

Consumption by Class from Schedule G-2	Average	Peak	Peak and Average	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	
RS-1	240,569	361,621	602,190	348,562	361,621	305,584	245,258	202,647	189,150	186,794	178,820	185,093	180,842	224,653	277,799	2,886,825
RS-100	1,020,064	1,556,678	2,576,742	1,495,331	1,556,678	1,313,222	1,047,857	856,278	783,157	766,462	732,234	759,124	755,887	964,993	1,209,545	12,240,769
RS-600	63,992	96,868	160,859	93,463	96,868	81,862	65,413	52,717	48,861	48,567	46,448	48,348	48,016	61,182	76,155	767,899
GS-1	1,031,848	1,151,234	2,183,082	1,151,234	1,141,596	1,082,066	1,068,301	1,014,266	984,149	969,089	932,278	965,357	951,474	1,021,766	1,100,603	12,382,178
GS-6k	2,343,926	2,590,486	4,934,412	2,590,486	2,563,798	2,443,055	2,421,175	2,310,368	2,248,676	2,212,198	2,131,638	2,212,450	2,179,791	2,324,231	2,489,242	28,127,107
GS-25k	1,448,842	1,599,074	3,047,916	1,599,074	1,580,275	1,498,599	1,485,365	1,423,427	1,390,879	1,369,300	1,324,554	1,377,494	1,351,167	1,442,644	1,543,324	17,386,101
GS-120k	2,869,949	3,240,809	6,110,758	3,212,809	2,800,509	3,240,809	2,942,779	2,792,909	2,696,209	2,666,009	2,837,109	2,688,209	2,751,709	2,890,709	2,919,609	34,439,382
GS-1250k	1,301,092	1,668,900	2,969,992	1,474,400	1,151,500	1,606,300	1,451,900	1,344,000	982,300	1,062,800	1,135,500	1,113,300	1,668,900	1,202,200	1,420,000	15,613,100
GS-11M																0
GS-25M																0
GAS LIGHTING	3,169	3,169	6,339	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	3,169	38,033
NGV	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contract Demand	457,693	1,102,000	1,559,693	997,500	798,000	1,102,000	50,860	26,780	22,440	26,240	0	0	872,500	798,000	798,000	5,492,320

Billing Units	Annual	DCQ
RS-1	33863.83333	
RS-100	66472.58333	
RS-600	969.3333333	
GS-1	4992.583333	
GS-6k	2378.166667	
GS-25k	389.8333333	
GS-120k	101	172347
GS-1250k	7	198876
GS-11M	0	
GS-25M	0	
GAS LIGHTING	328	
NGV	0	
Contract Demand	1	13
	109516.3333	

	Old Rates	
	Residential	Commercial
CONNECTION CHARGE	\$ 50	\$ 110
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$ 20	
RECONNECT CHARGE	\$ 37	\$ 80
BAD CHECKS	\$ 25	
LATE PAYMENT CHARGES	\$5 or 1.5%	
DAMAGE BILLING		
CHANGE OF ACCOUNT	\$ 20	
METER READ ONLY		
TEMPORARY DISCONNECT		
Failed Trip Charge		

Allocation by Class New Rates	RS-1	RS-100
Billing Units	33,864	66,473
Revenue	\$6,844,740	\$17,930,951
Rate base	\$ 27,400,346	\$ 75,578,740
CONNECTION CHARGE	\$ 352,143	\$ 691,235
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$ 102,917	\$ 202,018.95
RECONNECT CHARGE	\$ 35,347	\$ 69,383
BAD CHECKS	\$ 11,729	\$ 23,023
LATE PAYMENT CHARGES	\$ 153,661	\$ 402,541
DAMAGE BILLING	\$ 17,377	\$ 47,931.75
CHANGE OF ACCOUNT		
METER READ ONLY	\$ 31,287	\$ 61,414
TEMPORARY DISCONNECT	\$ 32,155	\$ 63,118
Failed Trip Charge	\$ 5,657	\$ 11,105
Total	\$ 742,272	\$ 1,571,770

Allocation by Class Old Rates	RS-1	RS-100
Billing Units	33,864	66,473
Revenue	\$ 6,444,054	\$ 17,348,299
Rate base	\$ 27,400,346	\$ 75,578,740
CONNECTION CHARGE	\$ 216,258	\$ 424,501
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$ 81,783	\$ 160,534
RECONNECT CHARGE	\$ 32,009	\$ 62,831
BAD CHECKS	\$ 11,729	\$ 23,023
LATE PAYMENT CHARGES	\$ 161,616	\$ 435,092
DAMAGE BILLING	\$ 17,377.19	\$ 47,931.75
CHANGE OF ACCOUNT		
METER READ ONLY	\$ -	\$ -
TEMPORARY DISCONNECT	\$ -	\$ -

Total	\$	520,771	\$	1,153,914
-------	----	---------	----	-----------

Allocation by Class Old Rates	RS-1	RS-100	
Billing Units		33,864	66,473
Revenue	\$28,456,812		\$80,099,311
Rate base	\$ 519,930	\$	1,152,494
CONNECTION CHARGE	\$ -	\$	-
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$ -	\$	-
RECONNECT CHARGE	\$ -	\$	-
BAD CHECKS	\$ -	\$	-
LATE PAYMENT CHARGES	\$ -	\$	-
DAMAGE BILLING	\$ -	\$	-
CHANGE OF ACCOUNT			
METER READ ONLY	\$ -	\$	-
TEMPORARY DISCONNECT	\$ -	\$	-
Failed Trip Charge	\$ -	\$	-
Total	\$ -	\$	-

Allocation by Class Old Rates	RS-1	RS-100	
Billing Units		33,864	66,473
Revenue	\$ -	\$	-
Rate base	\$ 519,930	\$	1,152,494
CONNECTION CHARGE	\$ -	\$	-
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$ -	\$	-
RECONNECT CHARGE	\$ -	\$	-
BAD CHECKS	\$ -	\$	-
LATE PAYMENT CHARGES	\$ -	\$	-
DAMAGE BILLING	\$ -	\$	-
CHANGE OF ACCOUNT			
METER READ ONLY	\$ -	\$	-
TEMPORARY DISCONNECT	\$ -	\$	-
Total	\$ -	\$	-

New Rates		After Hours Charges		Volumes	
Residential	Commercial	Residential	Commercial	Residential	Commercial
\$ 80	\$ 150	\$ 100	\$ 200	12939	444
\$ 25		\$ 32	\$ 32	13170	
\$ 40	\$ 80	\$ 50	\$ 100	2588	548
				1511	
\$5 or 1.5%					
\$ 20					
\$ 15		\$ 22		6587	
\$ 35		\$ 45		2916	
\$ 20				911	

RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k
969	4,993	2,378	390	101	7
\$552,197	\$6,487,406	\$11,008,559	\$6,524,041	\$12,373,442	\$3,494,231
\$ 2,733,781	\$ 30,081,515	\$ 55,464,487	\$ 33,378,447	\$ 59,675,875	\$ 15,506,067
\$ 10,080	\$ 43,858	\$ 20,891	\$ 3,425		
\$ 2,945.93	\$ 15,173.12	\$ 7,227.56	\$ 1,184.75		
\$ 1,012	\$ 28,809	\$ 13,723	\$ 2,249		
\$ 336	\$ 1,729	\$ 824	\$ 135		
\$ 12,397	\$ 145,639	\$ 247,137	\$ 146,461		
\$ 1,733.75	\$ 19,077.58	\$ 35,175.36	\$ 21,168.48	\$ 37,846.21	\$ 9,833.89
\$ 896	\$ 4,613	\$ 2,197	\$ 360		
\$ 920	\$ 4,741	\$ 2,258	\$ 370		
\$ 162	\$ 834	\$ 397	\$ 65		
\$ 30,482	\$ 264,473	\$ 329,830	\$ 175,419	\$ 37,846	\$ 9,834

RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k
969	4,993	2,378	390	101	7
\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020
\$ 2,733,781	\$ 30,081,515	\$ 55,464,487	\$ 33,378,447	\$ 59,675,875	\$ 15,506,067
\$ 6,190	\$ 31,420	\$ 14,967	\$ 2,453		
\$ 2,341	\$ 12,057	\$ 5,743	\$ 941		
\$ 916	\$ 28,203	\$ 13,434	\$ 2,202		
\$ 336	\$ 1,729	\$ 824	\$ 135		
\$ 16,832	\$ 133,257	\$ 225,641	\$ 135,398		
\$ 1,733.75	\$ 19,077.58	\$ 35,175.36	\$ 21,168.48	\$ 37,846.21	\$ 9,833.89
\$ -	\$ -	\$ -	\$ -		
\$ -	\$ -	\$ -	\$ -		

Revenue			Normal		
Old Rates	Residential	Commercial	New rates	Residential	Commercial
\$ 695,790	\$ 646,950	\$ 48,840	\$1,101,720	\$ 961,765	\$ 61,880
\$ 263,400	\$ 263,400	\$ -	\$ 329,250	\$ 321,332	\$ -
\$ 139,596	\$ 95,756	\$ 43,840	\$ 147,360	\$ 94,632	\$ 40,076
\$ 37,775	\$ 37,775	\$ -	\$ 37,775		
\$ 1,107,835	\$ 1,107,835		\$1,107,835		
\$ 192,297	\$ 192,297		\$ 192,297		
			\$ 98,805	\$ 94,602	
			\$ 102,060	\$ 96,802	
			\$ 18,220		

GS-11M	GS-25M	GAS LIGHTING	NGV	Contract Demand	Total
0	0	328	0	1	109,503
\$0	\$0	\$62,439	\$0	\$610,136	\$ 65,888,140
\$ -	\$ -	\$ 208,178	\$ -	\$ 3,185,780	\$ 303,213,217
					\$ 1,121,632
					\$ 331,467
					\$ 150,523
					\$ 37,775
					\$ 1,107,835
\$ -	\$ -	\$ 132.03	\$ -	\$ 2,020.41	\$ 192,297
					\$ -
					\$ 100,766
					\$ 103,562
					\$ 18,220
\$ -	\$ -	\$ 132	\$ -	\$ 2,020	\$ 3,164,078

GS-11M	GS-25M	GAS LIGHTING	NGV	Contract Demand	Total
0	0	328	0	1	109,503
\$ -	\$ -	\$ 20,967	\$ -	\$ 171,598	\$ 53,584,813
\$ -	\$ -	\$ 208,178	\$ -	\$ 3,185,780	\$ 303,213,217
					\$ 695,790
					\$ 263,400
					\$ 139,596
					\$ 37,775
					\$ 1,107,835
\$ -	\$ -	\$ 132.03	\$ -	\$ 2,020.41	\$ 192,297
					\$ -
					\$ -
					\$ -

\$ - \$ - \$ 132 \$ - \$ 2,020 \$ 2,436,693

GS-600	GS-1200	GS-6k	GS-25k	GS-60k	GS-120k
		2,378	390		101
		\$64,121,294	\$38,725,634		\$69,592,317
		\$ 296,167	\$ 162,592		\$ 37,835
		\$ -	\$ -		
		\$ -	\$ -		
		\$ -	\$ -		
		\$ -	\$ -		
		\$ -	\$ -		\$ -
		\$ -	\$ -		
		\$ -	\$ -		
		\$ -	\$ -		
		\$ -	\$ -		\$ -

GS-6k	GS-25k	GS-120k
2,378	390	101
\$ -	\$ -	\$ -
\$ 296,167	\$ 162,592	\$ 37,835
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	\$ -
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	\$ -

After Hours		Normal			
Residential	Commercial	Residential	Commercial	Total	
\$ 91,694	\$ 6,292.91	\$1,053,459	\$ 68,173	\$1,121,632	0.929134
\$ 10,135	\$ -	\$ 331,467	\$ -	\$ 331,467	0.975952
\$ 11,110	\$ 4,705.09	\$ 105,742	\$ 44,781	\$ 150,523	0.914141
		\$ 37,775	\$ -	\$ 37,775	
		\$1,107,835	\$ -	\$1,107,835	
		\$ 192,297	\$ -	\$ 192,297	
			\$ -	\$ -	
\$ 6,164		\$ 100,766	\$ -	\$ 100,766	0.957465
\$ 6,760		\$ 103,562	\$ -	\$ 103,562	0.94848
		\$ 18,220		\$ 18,220	0.96134

GS-250k	GS-1250k	GS-11M	GS-25M	GAS LIGHTINGV	Contract D
	7	0	0	328	0 1
	\$18,398,847	\$0	\$0	\$219,299	\$0 \$3,620,014
	\$ 9,856	\$ -	\$ -	\$ 132	\$ - #REF!

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

GS-1250k	GS-11M	GS-25M	GAS LIGHTINGV	Contract D	
	7	0	0	328	0 1
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 9,856	\$ -	\$ -	\$ 132	\$ - #REF!

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

\$ - \$ - \$ - \$ - \$ - \$ - \$ -

0.070866
0.024048
0.085859

0.042535
0.05152
0.03866

SCHEDULE E-6
FLORIDA PUBLIC SE

COMPANY:

DOCKET NO.:

<u>LINE</u>	
<u>NO.</u>	<u>ACCT NO.</u>
1	301.00
2	302.00
3	303.00
4	
5	364.00
6	365.00
7	367.00
8	367.10
9	367.20
10	369.00
11	374.00
12	374.10
13	374.30
14	375.00
15	376.00
16	376.10
17	376.20
18	376.30
19	376.50
20	376.99
21	378.00
22	379.00
23	380.00
24	380.10
25	380.20
26	381.00

27	381.10
28	382.00
29	382.10
30	383.00
31	384.00
32	385.00
33	387.00
34	
35	389.00
36	389.20
37	390.00
38	391.00
39	391.10
40	391.11
41	391.12
42	391.20
43	391.50
44	392.00
45	392.10
46	392.20
47	392.30
48	393.00
49	394.00
50	394.10
51	395.00
52	396.00
53	396.10
54	397.00
55	398.00
56	399.00
57	
58	
59	102.00
60	114.00

61 105.00
62 107.00
63

SUPPORTING SCHE
SCHEDULE E-6
FLORIDA PUBLIC SE

COMPANY:

DOCKET NO.:

<u>LINE</u>	<u>ACCT NO.</u>
1	301.00
2	302.00
3	303.00
4	
5	364.00
6	365.00
7	367.00
8	367.10
9	367.20
10	369.00
11	374.00
12	374.10
13	374.30
14	375.00
15	376.00
16	376.10
17	376.20
18	376.30
19	376.50
20	376.99
21	378.00
22	379.00

23	380.00
24	380.10
25	380.20
26	381.00
27	381.10
28	382.00
29	382.10
30	383.00
31	384.00
32	385.00
33	387.00
34	
35	389.00
36	389.20
37	390.00
38	391.00
39	391.10
40	391.11
41	391.12
42	391.20
43	391.50
44	392.00
45	392.10
46	392.20
47	392.30
48	393.00
49	394.00
50	394.10
51	395.00
52	396.00
53	396.10
54	397.00
55	398.00
56	399.00
57	
58	

59
60
61
62
63
64

SUPPORTING SCHE



SCHEDULE E-6
FLORIDA PUBLIC SE

COMPANY:

DOCKET NO.:

LINE
NO. ACCT NO.

1	804.00
2	805.00
3	807.00
4	812.00
5	
6	817.00
7	821.00
8	840.00
9	841.00
10	843.40
11	843.50
12	843.60
13	843.70
14	843.80

15	843.90
16	
17	856.00
18	857.00
19	863.00
20	867.00
21	
22	870.00
23	871.00
24	872.00
25	873.00
26	874.00
27	875.00
28	876.00
29	877.00
30	878.00
31	879.00
32	880.00
33	881.00
34	885.00
35	886.00
36	887.00
37	888.00
38	889.00
39	890.00
40	891.00
41	892.00
42	893.00
43	894.00
44	
45	901.00
46	902.00
47	903.00
48	904.00

49 905.00
50 906.00
51

SUPPORTING SCHE

SCHEDULE E-6
FLORIDA PUBLIC SE

COMPANY:

DOCKET NO.:

<u>LINE</u>	
<u>NO.</u>	<u>ACCT NO.</u>
1	907.00
2	908.00
3	909.00
	910.00
4	911.00
5	912.00
6	913.00
7	916.00
8	
9	920.00
10	921.00
11	922.00
12	923.00
13	924.00
14	925.00

15	926.00
16	927.00
17	928.00
18	929.00
19	930.10
20	930.20
21	931.00
22	932.00
23	
24	

SUPPORTING SCHE

SCHEDULE E-6
FLORIDA PUBLIC SE

COMPANY:

DOCKET NO.:

<u>LINE</u>	<u>NO.</u>	<u>_____</u>
1	DEPRECIATIC	
2	AMORT. & DE	
3	AMORT. OF U	
4	AMORT. OF C	
5	REGULATOR'	
6	TOTAL DEPR	
7	TAXES OTHE	
8	RETURN (REC	
9	INCOME TAXI	
10	TOTAL COST	

SUPPORTING SCHE



SERVICE COMMISSION

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

PLANT

ORGANIZATION

FRANCHISES & CONSENTS

MISC. INTANGIBLE PLANT

TOTAL INTANGIBLE PLANT

LNG PLANT

TOTAL STORAGE PLANT

LAND AND LAND RIGHTS TRANSMISSION

TRANSMISSION MAIN

TRANSMISSION MAIN - STEEL

MAINS - PLASTIC

MEASURING & REGULATING EQUIP

LAND & LAND RIGHTS

LAND

RIGHT OF WAY

STRUCTURES & IMPROVEMENTS

MAINS

MAINS - STEEL

MAINS - PLASTIC

MAINS - CAST IRON

MAINS - MISC

MAINS - CIAC

M&R STATION EQUIPMENT - GENERAL

M&R STATION EQUIPMENT - GATE STATIONS

SERVICES

SERVICES - STEEL

SERVICES - PLASTIC

METERS

METERS - ERTs
METER & REGULATOR INSTALLATIONS
METER INSTALLATIONS - ERTs
HOUSE REGULATORS
HOUSE REGULATORS - INSTALLATION
INDUSTRIAL M&R STATION EQUIP
OTHER DISTRIBUTION EQUIPMENT
TOTAL DISTRIBUTION PLANT
LAND & LAND RIGHTS

STRUCTURES & IMPROVEMENTS
OFFICE FURN & EQUIPMENT
COMPUTER EQUIPMENT
COMPUTER SOFTWARE
COMPUTER HARDWARE
OFE - ENTERPRISE - 10YR
INDIVIDUAL EQUIPMENT
TRANSPORTATION EQUIPMENT
TRANSPORTATION - AUTO
TRANSPORTATION - SERVICE TRUCK
TRANSPORTATION - HEAVY TRUCK
STORES EQUIPMENT
TOOLS, SHOP, GARAGE EQUIPMENT
NATURAL GAS VEHICLE EQUIPMENT
LABORATORY EQUIPMENT
POWER OPERATED EQUIPMENT
TRACTORS
COMMUNICATION EQUIPMENT
MISCELLANEOUS EQUIPMENT
OTHER TANGIBLE PROPERTY
TOTAL GENERAL PLANT
ARO
GAS PLANT PURCHASED OR SOLD
ACQUISITION ADJUSTMENT

PROPERTY HELD FOR FUTURE USE
CONSTRUCTION WORK IN PROGRESS
TOTAL PLANT

(1) This reflects the correction c

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

ERVICE COMMISSION

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

ACCUMULATED DEPRECIATION & DEDUCTIONS

ORGANIZATION
FRANCHISES & CONSENTS
MISC. INTANGIBLE PLANT
TOTAL INTANGIBLE PLANT
LNG PLANT
LAND AND LAND RIGHTS TRANSMISSION
TRANSMISSION MAIN
TRANSMISSION MAIN - STEEL
MAINS - PLASTIC
MEASURING & REGULATING EQUIP
LAND & LAND RIGHTS
LAND
RIGHT OF WAY
STRUCTURES & IMPROVEMENTS
MAINS
MAINS - STEEL
MAINS - PLASTIC
MAINS - CAST IRON
MAINS - MISC
MAINS - CIAC
M&R STATION EQUIPMENT - GENERAL
M&R STATION EQUIPMENT - GATE STATIONS

SERVICES

SERVICES - STEEL

SERVICES - PLASTIC

METERS

METERS - ERTs

METER & REGULATOR INSTALLATIONS

METER INSTALLATIONS - ERTs

HOUSE REGULATORS

HOUSE REGULATORS - INSTALLATION

INDUSTRIAL M&R STATION EQUIP

OTHER DISTRIBUTION EQUIPMENT

TOTAL DISTRIBUTION PLANT

LAND & LAND RIGHTS

STRUCTURES & IMPROVEMENTS

OFFICE FURN & EQUIPMENT

COMPUTER EQUIPMENT

COMPUTER SOFTWARE

COMPUTER HARDWARE

OFE - ENTERPRISE - 10YR

INDIVIDUAL EQUIPMENT

TRANSPORTATION EQUIPMENT

TRANSPORTATION - AUTO

TRANSPORTATION - SERVICE TRUCK

TRANSPORTATION - HEAVY TRUCK

STORES EQUIPMENT

TOOLS, SHOP, GARAGE EQUIPMENT

NATURAL GAS VEHICLES

LABORATORY EQUIPMENT

POWER OPERATED EQUIPMENT

TRACTORS

COMMUNICATION EQUIPMENT

MISCELLANEOUS EQUIPMENT

OTHER TANGIBLE PROPERTY

TOTAL GENERAL PLANT

ACCUM AMORT - ACQUISITION ADJ

RETIREMENT WORK IN PROGRESS
CUSTOMER ADVANCES FOR CONSTRUCTION
TOTAL ACCUMULATED DEPRECIATION
NET PLANT
PLUS: WORKING CAPITAL
TOTAL RATE BASE

DULES: B-2, G-1 p 1

(1) This reflects the correction c

SERVICE COMMISSION

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

OPERATION & MAINTENANCE

NATURAL GAS CITY GATE PURCHASES
OTHER GAS PURCHASES
OTHER PURCHASED GAS EXPENSES
GAS USED FOR OTHER UTILITY OPERATIONS-CREDIT
TOTAL PRODUCTION EXPENSES

LINES EXPENSE
PURIFICATION EXPENSES
OPERATION SUPERVISION AND ENGINEERING
OPERATION LABOR AND EXPENSES
MAINTENANCE OF PURIFICATION EQUIPMENT
MAINTENANCE OF LIQUEFACTION EQUIPMENT
MAINTENANCE OF VAPORIZING EQUIPMENT
MAINTENANCE OF COMPRESSOR EQUIPMENT
MEASURING AND REGULATION EQUIPMENT

MAINTENANCE OF OTHER EQUIPMENT
TOTAL NATURAL GAS STORAGE EXPENSES

MAINS EXPENSES
MAINTENANCE OF TRANSMISSION
MAINTENANCE OF TRANSMISSION
MAINTENANCE OF OTHER EQUIPMENT
TOTAL TRANSMISSION EXPENSES

Operation Supervision and Engineering
Distribution Load Dispatching
Compressor Station Labor and Expenses
Compressor Station Fuel
Mains and Services Expenses
Measuring and Regulating Station Expenses-General
Measuring and Regulating Station Expenses-Industrial
Measuring and Regulating Station Expenses-City Gate Check Station
Meter and House Regulator Expenses
Customer Installations Expenses
Other Expenses
Rents
Maintenance Supervision and Engineering
Maintenance of Structures and Improvements
Maintenance of Mains
Maintenance of Compressor Station Equipment
Maintenance of Meas. and Reg. Sta. Equip.-General
Maintenance of Meas. and Reg. Sta. Equip.-Industrial
Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station
Maintenance of Services
Maintenance of Meters and House Regulators
Maintenance of Other Equipment
TOTAL DISTRIBUTION EXPENSES
SUPERVISION
METER READING EXPENSE
CUST. RECORDS & COLLECTIONS
UNCOLLECTIBLE ACCOUNTS

MISCELLANEOUS
INFORMATIONAL EXPENSE
TOTAL CUSTOMER ACCOUNTS

DULES:

SERVICE COMMISSION

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

OPERATION & MAINTENANCE

Supervision

CUSTOMER ASSISTANCE EXPENSES

ENERGY CONSERVATIION

MISCELLANEOUS CUSTOMER SERVICE AND INFORMATIONAL EXPENSES

SUPERVISION

DEMONSTRATING & SELLING

ADVERTISING

MISC. SALES EXPENSE

TOTAL SALES EXPENSE

ADMIN & GEN SALARIES

OFFICE SUPPLIES & EXP

ADMIN EXP TRANS (CR)

OUTSIDE SERVICES EMPLOYED

PROPERTY INSURANCE

INJURIES & DAMAGES

EMPLOYEE PENSION & BENEFITS
FRANCHISE REQUIREMENTS
REGULATORY COMMISSION EXP.
DUPLICATE CHARGES (CR)
GENERAL ADVERTISING EXP
MISC GENERAL EXPENSES
RENTS
MAINT OF GENERAL PLANT
TOTAL A & G EXPENSE
TOTAL O & M EXPENSE

DULES: C-1

SERVICE COMMISSION

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

EXPENSES & COST OF SERVICE

ON EXPENSE
PL. OF UTILITY PLANT
UTILITY PLANT ACQ. ADJ.
ONVERSION EXPENSES
Y DEBITS
& AMORT EXPENSE

R THAN INCOME

QUIRED N.O.I.)
ES
TO SERVE

DULES: C-1

(2) The changes are primarily due to the following: change in federal income tax ra

DERIVATION OF OVERALL COS
EXPLANATION: PROVIDE A SCHEDULE S
OF RATE BASE. (PLAI

OPC ROG 8-175

12/31/2012	12/31/2013	12/31/2014	12/31/2015
-	-	-	-
325,164	325,164	325,164	325,164
25,522	25,522	25,522	25,522
<u>350,685</u>	<u>350,685</u>	<u>350,685</u>	<u>350,685</u>
-	-	-	-
-	-	-	-
-	-	-	176,450
-	-	-	-
-	4,685,577	-	3,449,624
-	-	-	-
-	-	-	104,145
-	270,008	270,008	361,151
72,437	72,437	72,437	72,437
11,132	11,132	11,132	11,132
607,824	607,824	608,760	608,839
-	-	-	-
84,245,213	87,183,097	96,850,798	96,489,611
74,423,451	76,669,681	87,223,613	91,454,291
1,755	1,755	1,759	1,754
-	-	-	-
(72,109)	(49,383)	(62,731)	(79,844)
0	158,524	573,927	581,564
6,317,197	6,326,025	6,755,538	6,844,055
-	-	-	-
16,018,563	14,834,212	14,713,900	14,708,810
39,789,729	44,052,779	46,600,084	48,873,801
12,050,249	14,176,958	15,620,090	16,178,708

511,342	310,608	2,415,969	1,740,899
5,950,535	6,256,932	6,609,147	7,005,800
6,703,024	6,722,529	4,694,666	4,694,678
3,450,393	3,940,190	4,375,752	4,725,828
1,340,868	1,627,102	1,869,684	2,057,700
3,178,940	3,047,920	3,047,920	3,047,920
703,963	703,879	716,455	764,092
<u>255,304,505</u>	<u>271,609,786</u>	<u>292,968,909</u>	<u>303,873,444</u>
341,051	385,501	768,686	629,626
-	-	-	-
4,454,126	4,454,307	8,017,402	8,017,402
376,613	376,613	399,381	399,381
2,122,863	2,142,371	1,628,575	1,628,575
8,160,978	10,225,289	10,571,083	11,156,083
132,432	132,432	195,697	620,206
63,036	63,036	191,516	176,176
518,340	518,340	889,406	891,243
775,869	682,900	606,072	1,125,913
-	-	-	-
310,282	310,282	310,203	396,361
2,922	2,922	2,922	2,922
1,550,238	1,643,946	1,796,315	1,830,922
-	-	-	-
4,034	4,034	4,034	4,034
(0)	48,854	131,329	131,329
-	-	-	-
1,008,819	1,008,819	1,028,551	177,379
595,709	884,116	854,108	854,108
197,353	-	-	-
<u>20,614,666</u>	<u>22,883,764</u>	<u>27,395,281</u>	<u>28,041,660</u>
-	-	-	-
-	-	-	-
21,656,835	21,656,835	21,656,835	21,656,835

-	-	-	-
<u>18,645,561</u>	<u>19,292,790</u>	<u>13,817,008</u>	<u>23,053,496</u>
<u>316,572,253</u>	<u>335,793,860</u>	<u>356,188,718</u>	<u>376,976,121</u>

of the the common plant allocations identified in its response to OPC ROG 1-21 :

DERIVATION OF OVERALL COST C
EXPLANATION: PROVIDE A SCHEDULE SHOWI
OF RATE BASE. (ACCUMULATED DEPREC

OPC ROG 8-175

<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
-	-	-	-
175,968	181,595	181,595	181,595
<u>22,309</u>	<u>22,324</u>	<u>22,324</u>	<u>22,324</u>
<u>198,277</u>	<u>203,919</u>	<u>203,919</u>	<u>203,919</u>
-	-	-	-
-	-	-	2,423
-	-	-	-
135	176,890	-	72,333
-	-	-	-
(44)	-	-	1,808
-	-	-	-
-	-	-	-
-	-	-	-
150,990	166,185	183,210	200,257
-	-	-	-
54,550,191	57,158,736	60,667,255	62,765,948
26,416,719	28,698,615	30,594,245	32,887,869
53	105	158	211
-	-	(263)	-
-	(3,281)	(4,962)	(7,064)
0	30,320	17,290	36,479
3,276,863	3,550,679	3,763,497	3,988,372

-	-	-	-
21,230,610	21,232,049	20,930,964	21,131,357
17,912,930	20,399,573	20,180,198	16,459,156
306,078	556,635	2,402,890	2,450,272
(223,673)	(410,691)	322,018	274,611
1,672,422	1,940,778	2,181,647	2,485,412
2,038,063	2,488,463	1,693,967	2,008,510
1,402,961	1,572,126	1,762,237	1,952,992
798,140	857,263	912,074	972,780
1,804,850	1,831,827	1,791,568	1,892,149
268,141	299,815	316,275	341,295
<u>131,605,428</u>	<u>140,546,088</u>	<u>147,714,270</u>	<u>149,917,168</u>
(184)	(184)	(184)	3
-	-	-	-
457,102	568,460	726,984	935,437
210,768	246,110	227,883	258,635
245,795	1,332,394	884,061	1,019,233
4,658,113	5,660,120	6,143,547	7,092,390
61,408	71,795	25,604	70,964
28,967	33,758	91,725	91,273
2,500	41,376	109,720	127,402
(128,344)	(204,051)	218,497	251,761
-	-	-	-
13,902	37,173	72,846	111,410
863	980	1,161	1,342
926,441	1,033,323	1,131,719	1,244,744
-	-	-	-
3,915	4,034	4,034	4,034
0	3,728	8,639	19,539
-	-	-	-
1,212,426	1,261,270	1,009,297	159,763
313,979	370,853	435,424	499,535
27,431	-	-	-
<u>8,035,082</u>	<u>10,461,139</u>	<u>11,090,958</u>	<u>11,887,464</u>
5,895,472	6,617,367	7,339,261	8,061,156

(4,009,154)	(5,160,772)	(1,679,722)	(162,698)
-	-	-	-
<u>141,725,105</u>	<u>152,667,741</u>	<u>164,668,686</u>	<u>169,907,009</u>
174,847,148	183,126,119	191,520,032	207,069,111
<u>(43,537,992)</u>	<u>(45,170,247)</u>	<u>(53,473,260)</u>	<u>(48,403,423)</u>
<u>131,309,156</u>	<u>137,955,872</u>	<u>138,046,772</u>	<u>158,665,688</u>

of the the common plant allocations identified in its response to OPC ROG 1-21 :

DERIVATION OF OVERALL COST
EXPLANATION: PROVIDE A SCHEDULE S
OF EXPENSES. (OPERATION AND

OPC ROG 8-175

<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
19,318,802	25,106,240	27,878,392	21,933,508
218,560	(370,963)	407,794	(269,345)
-	4,086	16,343	16,343
<u>(3,145)</u>	<u>(3,736)</u>	<u>(3,834)</u>	<u>(3,705)</u>
<u>19,534,217</u>	<u>24,735,627</u>	<u>28,298,695</u>	<u>21,676,801</u>
-	80	15,698	39,040
-	-	-	-
4,824	3,884	5,392	6,742
53,942	47,573	55,071	60,899
1,274	975	1,376	1,343
1,175	1,907	3,123	2,637
1,467	1,228	2,844	2,437
1,808	1,654	1,361	1,840
-	-	-	-

<u>6,005</u>	<u>6,036</u>	<u>8,421</u>	<u>7,689</u>
<u>70,496</u>	<u>63,337</u>	<u>93,286</u>	<u>122,626</u>
-	68	892	171
-	-	780	20
19	1,199	2,135	2,583
<u>1,314</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,333</u>	<u>1,267</u>	<u>3,807</u>	<u>2,773</u>
56	376	293	3,162
804	28	230	29
7	-	-	-
-	-	-	-
963,547	1,186,462	1,316,405	1,818,664
-	1,070	1,264	888
-	-	-	-
109,972	111,891	114,235	85,945
579,474	531,951	616,103	586,605
404,792	521,737	681,508	731,929
185,853	200,700	299,475	287,341
-	-	-	-
-	-	-	186
-	-	-	-
290,356	233,372	294,716	246,491
3	-	331	-
75,557	50,984	55,312	110,255
-	-	-	-
74	29	57	-
60,250	69,692	159,222	312,979
192,250	330,244	355,770	234,247
<u>31</u>	<u>(78)</u>	<u>4,516</u>	<u>719</u>
<u>2,863,025</u>	<u>3,238,457</u>	<u>3,899,438</u>	<u>4,419,439</u>
-	-	-	-
165,342	131,484	120,377	124,678
78,470	99,948	104,856	127,921
(1,110,400)	569,600	569,600	603,529

1,659	1,684	1,169	1,536
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(864,929)</u>	<u>802,716</u>	<u>796,002</u>	<u>857,663</u>

DERIVATION OF OVERALL COST
EXPLANATION: PROVIDE A SCHEDULE S
OF EXPENSES. (OPERATION AND

OPC ROG 8-175

<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
272	-	-	-
15,311	8,028	7,525	6,069
5,841,326	5,042,169	4,391,684	4,874,246
-	-	-	-
-	65	106	57
402	17,244	577	34,437
33,262	29,815	29,667	16,146
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,890,572</u>	<u>5,097,321</u>	<u>4,429,558</u>	<u>4,930,956</u>
6,158,692	7,667,554	8,285,892	8,479,526
1,583,295	1,550,819	1,741,883	1,652,643
(2,043,558)	(2,186,665)	(2,536,434)	(1,797,648)
1,346,428	1,425,094	2,022,954	1,761,575
370,513	315,175	331,812	341,538
292,469	527,698	275,297	176,658

2,542,421	2,770,841	1,926,923	2,311,328
-	-	-	-
-	-	-	-
-	-	-	-
569,760	637,605	714,177	518,548
561,949	540,279	514,565	451,103
549,070	748,579	734,597	707,768
<u>11,931,039</u>	<u>13,996,980</u>	<u>14,011,666</u>	<u>14,603,038</u>
<u>39,425,753</u>	<u>47,935,705</u>	<u>51,532,452</u>	<u>46,613,296</u>

DERIVATION OF OVERALL COST
EXPLANATION: PROVIDE A SCHEDULE S
OF EXPENSES AND COST OF

OPC ROG 8-175

<u>12/31/2012</u>	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2015</u>
11,181,517	11,395,928	12,505,200	13,251,586
-	-	-	-
721,895	721,895	721,895	721,895
381,257	406,414	416,605	426,838
-	<u>1,192,705</u>	<u>1,121,298</u>	<u>1,183,925</u>
<u>12,284,669</u>	<u>13,716,941</u>	<u>14,764,997</u>	<u>15,584,243</u>
7,026,100	7,406,548	7,416,435	7,343,765
8,233,084	8,511,877	9,055,868	10,138,737
<u>4,804,266</u>	<u>4,172,313</u>	<u>4,503,674</u>	<u>3,373,794</u>
<u>71,773,872</u>	<u>81,743,385</u>	<u>87,273,426</u>	<u>83,053,836</u>

ite from 35% to 21%, the amortization of excess deferred taxes for protected and

STATE OF SERVICE
 SHOWING DERIVATION
 (NT)

12/31/2016			
PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS
-	-	-	-
325,164	-	325,164	320,147
247	-	247	220
<u>325,410</u>	<u>-</u>	<u>325,410</u>	<u>320,367</u>
-	-	-	4,461,538
-	-	-	4,461,538
243,173	-	243,173	
-	-	-	-
5,792,847	-	5,792,847	-
-	-	-	-
132,900	-	132,900	-
415,632	-	415,632	659,737
72,437	-	72,437	72,437
11,132	-	11,132	11,132
214,983	(2,516)	212,467	-
-	-	-	-
100,632,845	-	100,632,845	109,400,818
107,929,552	-	107,929,552	146,111,846
1,754	-	1,754	1,754
-	-	-	-
(194,159)	-	(194,159)	(194,159)
670,166	-	670,166	2,851,518
6,973,527	-	6,973,527	10,001,910
-	-	-	-
14,763,269	-	14,763,269	14,608,049
56,848,697	-	56,848,697	61,562,546
17,107,094	-	17,107,094	17,963,071

1,643,719	-	1,643,719	1,563,533
7,103,714	-	7,103,714	7,167,574
4,694,678	-	4,694,678	4,694,678
5,429,722	-	5,429,722	5,884,588
2,196,610	-	2,196,610	2,308,977
3,047,920	-	3,047,920	3,045,476
905,129	-	905,129	836,929
<u>336,637,340</u>	<u>(2,516)</u>	<u>336,634,824</u>	<u>388,552,414</u>
463,611	(2,374)	461,236	2,410,432
-	-	-	-
11,119,485	828,804	11,948,288	8,410,477
504	104,240	104,744	643,793
1,394,811	103,203	1,498,014	666,469
11,563,246	486,388	12,049,633	12,946,633
714,955	84,796	799,751	668,003
	859,818	859,818	
147,387	310,485	457,873	329,067
283,544	19,313	302,857	1,004,480
452,575	43,083	495,658	735,170
1,974,783	45,213	2,019,996	2,644,382
287,203	-	287,203	346,280
2,922	109	3,032	-
1,485,872	18,509	1,504,380	629,180
-	-	-	3,661,963
4,034	-	4,034	-
147,453	10,121	157,574	205,266
-	-	-	-
391,646	125,192	516,838	555,748
108,771	1,300,056	1,408,827	254,530
-	-	-	-
<u>30,542,801</u>	<u>4,336,956</u>	<u>34,879,758</u>	<u>36,111,873</u>
-	-	-	-
21,656,835	-	21,656,835	21,656,835

-	-	-	-
<u>13,957,305</u>	<u>1,365,078</u>	<u>15,322,383</u>	<u>30,962,948</u>
<u>403,119,692</u>	<u>5,699,518</u>	<u>408,819,211</u>	<u>482,065,975</u>

and POD 2-44. Specifically, the change in the shared use percentages.

OF SERVICE
 NG DERIVATION
 CIATION)

12/31/2016

<u>PER BOOKS</u>	<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>	<u>PER BOOKS</u>
-	-	-	-
181,595	-	181,595	176,579
<u>(2,951)</u>	<u>-</u>	<u>(2,951)</u>	<u>(2,978)</u>
<u>178,644</u>	<u>-</u>	<u>178,644</u>	<u>173,601</u>
-	-	-	-
9,159	-	9,159	12,808
-	-	-	-
212,470	-	212,470	304,885
-	-	-	-
6,075	-	6,075	8,268
-	-	-	-
-	-	-	-
138,371	(1,040)	137,331	(80,099)
-	-	-	-
65,479,709	-	65,479,709	70,117,911
35,937,079	-	35,937,079	40,051,613
263	-	263	342
-	-	-	-
(11,174)	-	(11,174)	(19,912)
57,695	-	57,695	133,745
4,217,459	-	4,217,459	4,657,611

-	-	-	-
21,265,098	-	21,265,098	22,489,412
18,238,473	-	18,238,473	21,045,156
2,776,365	-	2,776,365	3,179,739
244,809	-	244,809	273,537
2,613,167	-	2,613,167	3,000,959
2,323,053	-	2,323,053	2,794,868
2,202,424	-	2,202,424	2,620,592
1,039,084	-	1,039,084	1,145,181
1,992,730	-	1,992,730	2,141,081
366,741	-	366,741	330,334
<u>159,109,051</u>	<u>(1,040)</u>	<u>159,108,011</u>	<u>174,208,031</u>
2	-	2	
-	-	-	
705,774	421,531	1,127,305	559,927
(123,234)	51,219	(72,015)	135,870
801,778	50,709	852,488	143,629
8,107,758	226,486	8,334,244	3,582,378
126,749	41,665	168,414	131,517
	422,474	422,474	
75,921	152,370	228,291	207,913
(74,073)	9,489	(64,583)	38,038
122,944	21,169	144,113	146,087
220,723	22,216	242,938	587,174
148,398	-	148,398	202,770
1,523	54	1,577	(1,301)
980,423	9,094	989,517	(45,803)
-	-	-	386,139
4,034	-	4,034	-
26,151	4,973	31,124	46,908
-	-	-	
91,994	61,285	153,279	124,978
(186,176)	638,790	452,613	(224,302)
-	-	-	-
<u>11,030,689</u>	<u>2,133,523</u>	<u>13,164,212</u>	<u>6,021,922</u>
8,783,051	-	8,783,051	9,865,892

-	-	-	-
43,161	-	43,161	54,780
-	-	-	-
231	-	231	-
854	-	854	-
-	-	-	-
1,085	-	1,085	-
2,096	-	2,096	2,660
-	-	-	-
-	-	-	-
-	-	-	-
1,814,057	-	1,814,057	2,240,871
916	-	916	1,163
-	-	-	-
62,270	-	62,270	78,287
808,385	-	808,385	1,009,281
559,173	-	559,173	752,271
245,787	-	245,787	256,815
-	-	-	-
-	-	-	-
-	-	-	-
330,492	-	330,492	401,282
467	-	467	593
85,409	-	85,409	130,290
-	-	-	-
-	-	-	-
172,431	-	172,431	178,591
182,559	-	182,559	224,799
9,240	-	9,240	30,148
4,273,282	-	4,273,282	5,307,054
-	-	-	-
111,010	-	111,010	140,890
69,232	-	69,232	87,609
489,897	-	489,897	476,292

1,208	-	1,208	989
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>671,346</u>	<u>-</u>	<u>671,346</u>	<u>705,780</u>

[OF SERVICE
 SHOWING DERIVATION
 MAINTENANCE)

12/31/2016			
<u>PER BOOKS</u>	<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>	<u>PER BOOKS</u>
-	-	-	-
9,319	-	9,319	10,412
5,331,959	(5,329,977)	1,982	5,501,146
(22)	-	(22)	(25)
6	-	6	6
12,023	-	12,023	14,851
24,434	-	24,434	519,842
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,377,717</u>	<u>(5,329,977)</u>	<u>47,740</u>	<u>6,046,232</u>
9,399,571	-	9,399,571	10,805,790
1,588,568	-	1,588,568	1,347,290
(2,603,147)	-	(2,603,147)	(2,907,083)
1,974,272	-	1,974,272	2,077,545
342,175	-	342,175	308,850
185,986	-	185,986	163,923

2,724,255	-	2,724,255	2,013,919
-	-	-	-
-	-	-	-
-	-	-	-
539,102	(77,421)	461,681	850,945
351,166	-	351,166	381,484
800,289	-	800,289	975,488
<u>15,302,236</u>	<u>(77,421)</u>	<u>15,224,815</u>	<u>16,018,152</u>
<u>44,232,717</u>	<u>(23,971,287)</u>	<u>20,261,430</u>	<u>49,016,059</u>

STATEMENT OF SERVICE
SHOWING DERIVATION
OF SERVICE.

12/31/2016			
PER BOOKS	ADJUSTMENTS	ADJUSTED	PER BOOKS
14,039,209	(6,736)	14,032,474	16,785,014
(56,883)	-	(56,883)	(113,767)
721,895	-	721,895	721,895
382,891	-	382,891	284,286
<u>1,306,754</u>	<u>(1,306,754)</u>	<u>-</u>	<u>1,196,746</u>
<u>16,393,866</u>	<u>(1,313,490)</u>	<u>15,080,376</u>	<u>18,874,174</u>
7,369,211	(4,608,574)	2,760,636	7,769,611
-	-	-	-
11,543,284	2,966,144	14,509,428	13,860,929
<u>4,328,549</u>	<u>(952,323)</u>	<u>3,376,226</u>	<u>916,639</u>
<u>83,867,627</u>	<u>(27,879,530)</u>	<u>55,988,097</u>	<u>90,437,413</u>

d non-protected property, as well as reclassifications, corrections, and adjustme

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

12/31/2018

<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>
-	-
-	320,147
-	220
-	320,367
-	4,461,538
-	4,461,538
-	-
-	-
-	-
-	-
-	-
-	659,737
-	72,437
-	11,132
-	-
-	-
-	109,400,818
-	146,111,846
-	1,754
-	-
-	(194,159)
-	2,851,518
-	10,001,910
-	-
-	14,608,049
-	61,562,546
-	17,963,071

-	1,563,533	
-	7,167,574	
-	4,694,678	
-	5,884,588	
-	2,308,977	
-	3,045,476	
-	836,929	
-	<u>388,552,414</u>	
(20,400)	2,390,032	(1)
-	-	
756,923	9,167,400	(1)
102,709	746,502	
101,687	768,156	
362,410	13,309,043	(1)
83,550	751,553	
847,188	847,188	(1)
301,064	630,131	(1)
19,029	1,023,509	
42,450	777,620	
44,549	2,688,931	
-	346,280	
107	107	
18,237	647,417	
-	3,661,963	
-	-	
9,972	215,238	
-	-	
119,335	675,083	(1)
1,280,958	1,535,488	(1)
701,850	701,850	(1)
<u>4,771,620</u>	<u>40,883,493</u>	
-	-	
-	21,656,835	

-	-
-	30,962,948
<u>4,771,620</u>	<u>486,837,595</u>

RECAP SCHEDULES:

PAGE 2 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

12/31/2018

<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>	
-	-	
-	176,579	
-	(2,978)	
-	<u>173,601</u>	
9,924	9,924	(1)
-	12,808	
-	-	
-	304,885	
-	-	
-	8,268	
-	-	
-	-	
27	27	
(1,096)	(81,195)	(1)
-	-	
(53,735)	70,064,176	
(92,106)	39,959,507	
-	342	
-	-	
-	(19,912)	
683	134,428	
(5,897)	4,651,714	

-	-	
(54,410)	22,435,002	
(42,653)	21,002,503	
21,252	3,200,991	
1,844	275,381	
-	3,000,959	
(16,606)	2,778,262	
(10,981)	2,609,611	
227	1,145,408	
(1,496)	2,139,585	
(247)	330,087	
<u>(245,269)</u>	<u>173,962,762</u>	
-	-	
-	-	
4,170	564,097	(1)
(604)	135,266	
1,093	144,722	(1)
787,327	4,369,705	(1)
33,904	165,421	(1)
	-	
59,222	267,135	(1)
(4,092)	33,946	
(350)	145,737	
1,558	588,732	
(2,278)	200,492	
-	(1,301)	
(327)	(46,130)	
(1,079)	385,060	
-	-	
(372)	46,536	
	-	
1,271	126,249	(1)
(751)	(225,053)	
-	-	
<u>878,694</u>	<u>6,900,616</u>	
-	9,865,892	

-	-
-	54,780
-	-
-	-
-	-
-	-
-	2,660
-	-
-	-
-	-
-	2,240,871
-	1,163
-	-
-	78,287
-	1,009,281
-	752,271
-	256,815
-	-
-	-
-	-
-	401,282
-	593
-	130,290
-	-
-	-
-	178,591
-	224,799
-	30,148
-	5,307,054
-	-
-	140,890
-	87,609
-	476,292

-	989
-	-
-	705,780

RECAP SCHEDULES:

PAGE 4 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

12/31/2018

<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>
-	-
-	10,412
(5,498,878)	2,268
-	(25)
-	6
-	14,851
-	519,842
-	-
<u>(5,498,878)</u>	<u>547,354</u>
-	10,805,790
-	1,347,290
-	(2,907,083)
-	2,077,545
-	308,850
-	163,923

-	2,013,919
-	-
-	-
-	-
-	-
270,787	1,121,733
-	381,484
-	975,488
<u>270,787</u>	<u>16,288,939</u>
<u>(26,112,153)</u>	<u>22,903,906</u>

RECAP SCHEDULES:

PAGE 5 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

12/31/2018

<u>ADJUSTMENTS</u>	<u>ADJUSTED</u>	
(1,085,710)	15,699,304	(1)
-	(113,767)	
-	721,895	
-	284,286	
<u>(1,196,746)</u>	<u>-</u>	
<u>(2,282,456)</u>	<u>16,591,718</u>	
(4,869,262)	2,900,349	
-	-	
6,063,760	19,924,689	(2)
<u>(288,728)</u>	<u>627,912</u>	(2)
<u>(27,488,839)</u>	<u>62,948,573</u>	

Revenues 53,847,331 - see Schedule G2-1

NOI Deficiency (9,101,242)

9,101,242 - Per Schedule G-5

RECAP SCHEDULES:

nts that were identified in OPC ROG 1-14.
