



GUNSTER
ATTORNEYS AT LAW

Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

August 6, 2021

BY E-PORTAL

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

Re: Docket No. 20210004-GU – Natural Gas Conservation Cost Recovery Clause

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please find Florida City Gas's Petition for Approval of NGCCR Factors to be Applied During the Period January 2022 through December 2022, along with the Testimony and Exhibit MB-2 of Mr. Miguel Bustos.

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

Sincerely,

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

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Natural Gas Conservation Cost Recovery

Docket No. 20210004-GU

Filed: August 6, 2021

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF
NGCCR FACTORS TO BE APPLIED DURING THE PERIOD
JANUARY 2022 THROUGH DECEMBER 2022**

Florida City Gas (“FCG” or “the Company”) hereby submits this petition to the Commission requesting approval of the Natural Gas Conservation Cost Recovery (“NGCCR”) Factors to be applied during the projected period of January 1, 2022 through December 31, 2022.

In support thereof, FCG states as follows:

1. The Company is a natural gas utility with its principal office located at:

Florida City Gas
4045 NW 97th Avenue
Doral, Florida 33178

2. Any pleading, motion, notice, order, or other document required to be served upon the FCG or filed by any party to this proceeding should be served upon the following individuals:

Beth Keating
Greg Munson
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1980
BKeating@gunster.com
GMunson@gunster.com

Christopher Wright
Senior Attorney
Florida Power & Light Company
700 Universe Blvd (JB/LAW)
Juno Beach, Florida 33408
(561) 691-7144
Christopher.Wright@fpl.com

3. The Commission has jurisdiction pursuant to Sections 366.80-366.83, Florida Statutes (“F.S.”).

4. Pursuant to Sections 366.80-366.83, F.S., and Chapter 25-17, Florida Administrative Code (“F.A.C.”), natural gas utilities are permitted to seek recovery of costs

incurred for their natural gas conservation programs on an annual basis through a reconcilable NGCCR Factor.

5. FCG herein seeks Commission approval of the NGCCR Factors to be applied for service to be rendered during the projected period of January 1, 2022 through December 31, 2022 (the "Projection Period"). Submitted herewith and in support of FCG's proposed NGCCR Factors is the Direct Testimony of Miguel Bustos and Exhibit MB-2, which consists of Schedules C-1 through C-5.

6. To calculate its proposed NGCCR Factor, FCG applied the methodology and prescribed schedules adopted by the Commission. The Schedules in FCG Exhibit MB-2 are used to compute the NGCCR Factors to be applied to bills for gas sold by FCG during the twelve-month Projection Period.

7. The total projected energy conservation programs cost for the Projection period is \$6,659,455. *See* FCG Exhibit MB-2, Schedule C-2, page 1.

8. The final net true-up amount (including interest, adjustments, and the estimated under-recovery included in the 2021 NGCCR Factor) for the period January 2020 through December 2020 is an under-recovery of \$533,692, as reflected on Exhibit MB-1 previously submitted by FCG in support of the final NGCCR true-up amount for the period of January 2020 through December 2020.

9. The Actual/Estimated True-Up (based on actual data for six months and projected data for six months) for the current period January 2021 through December 2021 is an under-recovery of \$288,441. *See* FCG Exhibit MB-2, Schedule C-3, page 4, line 8.

10. The total net true-up (inclusive of the final true-up for 2020, the Actual/Estimated True-Up for the current period, and interest) to be included in the 2022 NGCCR Factors is an

under-recovery of \$822,560. See FCG Exhibit MB-2, Schedule C-3, page 4, line 12. Applying this net true-up results in a total of \$7,482,015 of energy conservation program costs to be recovered during the Projection Period. See FCG Exhibit MB-2, Schedule C-1.

11. The Company estimates the total projected sales during the Projection Period will be 132,383,233 therms. See FCG Exhibit MB-2, Schedule C-1. When the total projected energy conservation energy costs, net of the true-up, are spread over the projected sales and grossed up for taxes, the NGCCR Factors required to recover these costs during the Projection Period are:

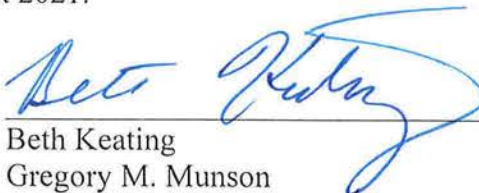
RS-1	\$0.27057
RS-100	\$0.17325
RS-600	\$0.09718
GS-1	\$0.06055
GS-6K	\$0.04700
GS-25K	\$0.04551
Gas Lights	\$0.07296
GS-120K	\$0.03040
GS-1250K	\$0.01797
GS-11M – GS-25M	\$0.0

12. The Company’s proposed NGCCR Factors, final true-up amount for 2020, and Actual/Estimated True-Up amount for 2021 are consistent with the Commission’s methodology for calculating the net true-up and recovery factors for the gas conservation programs and, therefore, should be approved.

WHEREFORE, Florida City Gas respectfully requests that the Commission enter an order approving the Company’s proposed NGCCR Factors for application to bills for the identified rate

classes beginning the first billing cycle in January 2022 through the last billing cycle December 2022, and continuing until modified by subsequent order of this Commission.

Respectfully submitted this 6th day of August 2021.



Beth Keating
Gregory M. Munson
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301

Christopher T. Wright
Fla. Auth. House Counsel No. 1007055
Florida Power & Light Company
700 Universe Boulevard (JB/LAW)
Juno Beach, Florida 33408

Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of Florida City Gas's Petition for Approval of the Natural Gas Conservation Cost Recovery Factors in Docket No. 20210004-GU, along with the Direct Testimony of Mr. Miguel Bustos and Exhibit MB-2, has been furnished by Electronic Mail to the following parties of record this 6th day of August 2021:

Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee, FL 32097 mcassel@fpuc.com	MacFarlane Ferguson Law Firm Andrew Brown/Thomas R. Farrior P.O. Box 1531 Tampa, FL 33601-1531 AB@macfar.com trf@macfar.com
Charles Murphy, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 cmurphy@psc.state.fl.us	Office of Public Counsel Richard Gentry/Charles J. Rehwinkel c/o The Florida Legislature 111 W. Madison St., Rm 812 Tallahassee FL 32399 rehwinkel.charles@leg.state.fl.us gentry.richard@leg.state.fl.us
Peoples Gas System Paula Brown/Kandi Floyd P.O. Box 111 Tampa, FL 33601-0111 regdept@tecoenergy.com kfloyd@tecoenergy.com	St. Joe Natural Gas Company, Inc. Andy Shoaf Debbie Stitt P.O. Box 549 Port St. Joe, FL 32457-0549 Andy@stjoegas.com Dstitt@stjoegas.com
Sebring Gas System, Inc. Jerry H. Melendy 3515 Highway 27 South Sebring FL 33870-5452 jmelendy@floridasbestgas.com	Florida City Gas Kurt Howard 700 Universe Boulevard Juno Beach FL 33408 (561) 304-5458 kurt.howard@nexteraenergy.com



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

Attorney for Florida City Gas

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

FLORIDA CITY GAS

DIRECT TESTIMONY OF MIGUEL BUSTOS

(2022 Natural Gas Conservation Cost Recovery Factors)

DOCKET NO. 20210004-GU

August 6, 2021

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

2 A. My name is Miguel Bustos. My business address is 4045 NW 97 Avenue, Doral,
3 Florida 33178.

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

5 A. I am employed by Florida City Gas ("FCG" or "Company") as Manager of
6 Governmental & Community Affairs. I have been with the Company for
7 approximately 18 years.

8 **Q. What are your responsibilities as Manager of Governmental & Community
9 Affairs?**

10 A. I am responsible for managing FCG's Purchased Gas Adjustment clause, the
11 overall strategic design and management of the Company's energy efficiency
12 programs, as well as development of strategies of new business channels and
13 emerging technologies. I am also responsible for providing direction and oversight
14 for the Company's implementation of governmental and community affairs. I have
15 held these responsibilities since 2013.

16 **Q. Please describe your prior work experience and responsibilities.**

17 A. I began my career at FCG in 2003. I progressed through roles in operations,
18 budgeting, accounting, and business operations. Prior to joining FCG, I was a
19 corporate lead auditor in PricewaterhouseCoopers.

20 **Q. What is your educational background?**

21 A. I have a Bachelor of Science Degree in Accounting from the National Polytechnic
22 Institute (Mexico City) and completed MBA coursework from the University of
23 Americas.

1 **Q. Please explain the purpose of your testimony.**

2 A. My testimony supports FCG's request for Commission approval of the Natural Gas
3 Conservation Cost Recovery ("NGCCR") Factors to be applied during the period of
4 January 1, 2022 through December 31, 2022 (the "Projection Period"). My
5 testimony will present the revised projected true-up for the current period January 1,
6 2021 through December 31, 2021, based on actual data for six months and
7 projected data for six months (the "Actual/Estimated True-Up"). I will then present
8 the development of the proposed NGCCR Factors to be charged during the
9 Projection Period.

10 **Q. Has the Company prepared the schedules prescribed by this Commission for**
11 **this purpose?**

12 A. Yes. Attached to my testimony as Exhibit MB-2 are Schedules C-1 through C-5,
13 which are the forms prescribed by Commission Staff. These schedules provide the
14 information and data required by Rule 25-17.015, Florida Administrative Code
15 ("F.A.C."), and are used to calculate FCG's Actual/Estimated True-Up for the current
16 period and the proposed NGCCR Factors for the Projection Period.

17 **Q. Are you familiar with FCG's energy conservation programs?**

18 A. Yes. A description of each program is provided in Exhibit MB-2, Schedule C-5.

19 **Q. Is FCG proposing any new or modified energy conservation programs for**
20 **NGCCR cost recovery during the Projection Period?**

21 A. No.

22 **Q. What are FCG's total projected energy conservation program costs for the**
23 **Projection Period?**

1 A. The total projected cost for the period January 2022 through December 2022 is
2 \$7,482,015 as shown on Schedule C-1. This represents the projected costs of
3 \$6,659,455 to be incurred during the Projection Period as shown on page 1 of
4 Schedule C-2, plus the estimated net true-up under-recovery of \$822,560 for 2021
5 as shown on page 4 of Schedule C-3.

6 **Q Please explain how the estimated true-up was calculated.**

7 A. The calculation of the estimated net true-up amount to be included in the 2022
8 NGCCR Factors is provided in Schedule C-3, page 4.

9

10 I previously submitted direct testimony and Exhibit MB-1 in support of the final
11 NGCCR true-up amount for the period January 2020 through December 2020. As
12 shown therein, the actual over/under recovery amount for the period January 2020
13 through December 2020, inclusive of interest, was an under-recovery of \$828,884.
14 Included in the NGCCR Factors for the current period January 2021 through
15 December 2021 was an estimated under-recovery of \$749,669. Thus, the final
16 NGCCR true-up amount for the period January 2020 through December 2020, net
17 of interest, adjustments and the estimated under-recovery included in the 2021
18 NGCCR Factors, was an under-recovery of \$533,692.

19

20 The Actual/Estimated True-Up amount for the current period January 2021 through
21 December 2021, based on six months actual data and six months projected data, is
22 an under-recovery of \$288,441 (Schedule C-3, page 4, line 8). The interest on this
23 under-recovery is \$427 (Schedule C-3, page 5).

1 The total estimated net true-up to be included in the 2022 NGCCR Factors, inclusive
2 of the final true-up for 2020, the Actual/Estimated True-Up for the current period,
3 and interest,) is an under-recovery of \$822,560 (Schedule C-3, page 4, line 12).
4 This estimated true-up amount is included in the total \$7,482,015 of energy
5 conservation program costs projected for the period January 2022 through
6 December 2022 as shown on Schedule C-1.

7 **Q. What are the NGCCR Factors that FCG is proposing to recover the total**
8 **projected energy conservation program costs during the Projection Period?**

9 A. Utilizing the rate design and cost allocation methodology approved by the
10 Commission, FCG proposes the following 2022 NGCCR Factors:

11	RS-1	\$0.27057
12	RS-100	\$0.17325
13	RS-600	\$0.09718
14	GS-1	\$0.06055
15	GS-6K	\$0.04700
16	GS-25K	\$0.04551
17	Gas Lights	\$0.07296
18	GS-120K	\$0.03040
19	GS-1250K	\$0.01797
20	GS-11M – GS-25M	\$0.0

21 Exhibit MB-2, Schedule C-1, page 1 contains the Commission prescribed form that
22 details these NGCCR Factors proposed for the period January 1, 2022 through
23 December 31, 2022.

1 Q. Does this conclude your testimony?

2 A. Yes.

ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION

PROJECTED PERIOD: JANUARY 2022 THROUGH DECEMBER 2022
 ACTUAL/ESTIMATED PERIOD: JANUARY 2021 THROUGH DECEMBER 2021
 FINAL TRUE-UP PERIOD: JANUARY 2020 THROUGH DECEMBER 2020
 COLLECTION PERIOD FOR PRIOR TRUE-UP: JANUARY 2020 THROUGH DECEMBER 2020

- 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) \$ 6,659,455
- 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12) \$ 822,560
- 3. TOTAL (LINE 1 AND 2) \$ 7,482,015

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENERGY CHG REVENUES	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERVATION FACTOR
RS-1	35,650	2,957,930	5,133,632	\$ 1,364,197	\$ -	\$ 6,497,829	\$ 796,333	12.2550%	\$ 0.26922	1.00503	\$ 0.27057
RS-100	74,352	13,346,857	13,383,360	\$ 5,389,861	\$ -	\$ 18,773,221	\$ 2,300,729	12.2550%	\$ 0.17238	1.00503	\$ 0.17325
RS-600	1,210	1,108,649	290,424	\$ 584,247	\$ -	\$ 874,671	\$ 107,194	12.2550%	\$ 0.09669	1.00503	\$ 0.09718
GS-1	5,110	13,332,175	1,532,936	\$ 5,021,430	\$ -	\$ 6,554,367	\$ 803,262	12.2550%	\$ 0.06025	1.00503	\$ 0.06055
GS-6K	2,576	25,770,350	1,081,856	\$ 8,751,611	\$ -	\$ 9,833,466	\$ 1,205,128	12.2550%	\$ 0.04676	1.00503	\$ 0.04700
GS-25k	420	17,032,964	756,862	\$ 5,537,246	\$ -	\$ 6,294,108	\$ 771,367	12.2550%	\$ 0.04529	1.00503	\$ 0.04551
Gas Lights	15	20,192	-	\$ 11,961	\$ -	\$ 11,961	\$ 1,466	12.2550%	\$ 0.07260	1.00503	\$ 0.07296
GS-120K	103	35,970,013	370,200	\$ 6,970,629	\$ 1,537,236	\$ 8,878,065	\$ 1,088,040	12.2550%	\$ 0.03025	1.00503	\$ 0.03040
GS-1250K	10	22,844,105	62,500	\$ 2,138,437	\$ 1,132,262	\$ 3,333,199	\$ 408,496	12.2550%	\$ 0.01788	1.00503	\$ 0.01797
GS-11M	-	-	-	\$ -	\$ -	\$ -	\$ -	0	0	1.00503	-
GS-25M	-	-	-	\$ -	\$ -	\$ -	\$ -	0	0	1.00503	-
TOTAL	119,447	132,383,233	22,611,770	\$ 35,769,619	\$ 2,669,498	\$ 61,050,888	\$ 7,482,015				

No GS-11M and GS-25M customer forecasted

PROJECTED CONSERVATION PROGRAM COST BY COST CATEGORY
JANUARY 2022 THROUGH DECEMBER 2022

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$ -	\$ 335,630	\$ -	\$ -	\$ 1,164,000	\$ -	\$ 9,600	\$ -	\$ 1,509,230
2. MULTI-FAMILY RESIDENTIAL BLDG	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	-	300,390	-	-	492,000	-	9,600	-	\$ 801,990
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	-	48,255	-	-	-	-	-	-	\$ 48,255
7. RES WATER HEATER RETENTION	-	98,853	-	-	1,474,800	-	-	-	\$ 1,573,653
8. RES CUT AND CAP ALTERNATIVE	-	68,676	-	-	15,600	-	-	-	\$ 84,276
9. COMM/IND CONVERSION	-	384,404	-	-	26,400	-	48,000	-	\$ 458,804
10. COMM/IND ALTERNATIVE TECH.	-	-	-	-	-	-	7,200	-	\$ 7,200
11. COMMERCIAL APPLIANCE	-	-	-	-	570,000	-	-	-	\$ 570,000
12. COMMON COSTS	-	126,447	-	1,390,800	-	-	2,400	86,400	\$ 1,606,047
TOTAL ALL PROGRAMS	-	1,362,655	-	1,390,800	3,742,800	-	76,800	86,400	\$ 6,659,455
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENDITURES	\$ -	\$ 1,362,655	\$ -	\$ 1,390,800	\$ 3,742,800	\$ -	\$ 76,800	\$ 86,400	\$ 6,659,455

CONSERVATION PROGRAM COSTS BY COST CATEGORY
JANUARY 2021 THROUGH DECEMBER 2021
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL (6 months)	\$ -	\$ 138,397	\$ -	\$ -	\$ 545,813	\$ -	\$ 4,505	\$ -	\$ 688,716
B. ESTIMATED (6 months)	-	138,600	-	-	578,000	-	4,200	-	718,800
C. TOTAL	-	276,997	-	-	1,121,813	-	8,705	-	1,407,516
2. MULTI-FAMILY RESIDENTIAL BLDR									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	\$ -
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT									
A. ACTUAL (6 months)	-	109,302	-	-	194,595	-	4,493	-	\$ 308,389
B. ESTIMATED (6 months)	-	109,800	-	-	267,000	-	4,200	-	381,000
C. TOTAL	-	219,102	-	-	461,595	-	8,693	-	689,389
4. DEALER PROGRAM									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	\$ -
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	\$ -
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION									
A. ACTUAL (6 months)	-	20,225	-	-	-	-	-	-	\$ 20,225
B. ESTIMATED (6 months)	-	20,400	-	-	-	-	-	-	20,400
C. TOTAL	-	40,625	-	-	-	-	-	-	40,625
SUB-TOTAL	\$ -	\$ 536,723	\$ -	\$ -	\$ 1,583,408	\$ -	\$ 17,398	\$ -	\$ 2,137,530

CONSERVATION PROGRAM COSTS BY COST CATEGORY
JANUARY 2021 THROUGH DECEMBER 2021
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$ -	\$ 536,723	\$ -	\$ -	\$ 1,583,408	\$ -	\$ 17,398	\$ -	\$ 2,137,530
7. RES WATER HEATER RETENTION									
A. ACTUAL (6 months)	-	32,084	-	-	616,108	-	-	-	\$ 648,193
B. ESTIMATED (6 months)	-	32,400	-	-	822,000	-	-	-	854,400
C. TOTAL	-	64,484	-	-	1,438,108	-	-	-	1,502,593
8. RES CUT AND CAP ALTERNATIVE									
A. ACTUAL (6 months)	-	36,384	-	-	3,600	-	-	-	\$ 39,984
B. ESTIMATED (6 months)	-	36,600	-	-	5,400	-	-	-	42,000
C. TOTAL	-	72,984	-	-	9,000	-	-	-	81,984
9. COMM/IND CONVERSION									
A. ACTUAL (6 months)	-	200,525	-	-	14,970	-	23,974	-	\$ 239,469
B. ESTIMATED (6 months)	-	201,000	-	-	4,800	-	23,400	-	229,200
C. TOTAL	-	401,525	-	-	19,770	-	47,374	-	468,669
10. COMM/IND ALTERNATIVE TECH.									
A. ACTUAL (6 months)	-	-	-	-	-	-	3,179	-	\$ 3,179
B. ESTIMATED (6 months)	-	-	-	-	-	-	3,000	-	3,000
C. TOTAL	-	-	-	-	-	-	6,179	-	6,179
11. COMMERCIAL APPLIANCE									
A. ACTUAL (6 months)	-	-	-	-	248,351	-	-	-	\$ 248,351
B. ESTIMATED (6 months)	-	-	-	-	290,400	-	-	-	290,400
C. TOTAL	-	-	-	-	538,751	-	-	-	538,751
12. COMMON COSTS									
A. ACTUAL (6 months)	-	84,460	-	427,100	-	-	675	51,688	\$ 563,923
B. ESTIMATED (6 months)	-	84,600	-	775,200	-	-	600	40,200	900,600
C. TOTAL	-	169,060	-	1,202,300	-	-	1,275	91,888	1,464,523
TOTAL		\$ 1,244,777	\$ -	\$ 1,202,300	\$ 3,589,037	\$ -	\$ 72,226	\$ 91,888	\$ 6,200,229

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
JANUARY 2021 THROUGH DECEMBER 2021
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

CONSERVATION REVENUES	Jan-21	Feb-21	Mar-21	Apr-21	May-21	June -21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(636,660)	(616,175)	(551,211)	(593,538)	(518,252)	(512,974)	(515,599)	(518,002)	(515,585)	(534,158)	(551,679)	(597,623)	(6,661,457)
4. TOTAL REVENUES	(636,660)	(616,175)	(551,211)	(593,538)	(518,252)	(512,974)	(515,599)	(518,002)	(515,585)	(534,158)	(551,679)	(597,623)	(6,661,457)
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE													
TO THIS PERIOD	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	62,472	749,669
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(574,188)	(553,702)	(488,738)	(531,065)	(455,780)	(450,502)	(453,127)	(455,530)	(453,112)	(471,686)	(489,207)	(535,151)	(5,911,788)
7. CONSERV. EXPS.	304,530	264,456	392,550	636,321	481,652	680,920	573,300	573,300	573,300	573,300	573,300	573,300	6,200,229
8. TRUE-UP THIS PERIOD	(269,658)	(289,247)	(96,188)	105,256	25,872	230,419	120,173	117,770	120,188	101,614	84,093	38,149	288,441
9. INTEREST PROV. THIS PERIOD	78	39	21	14	14	16	19	21	23	24	25	134	427
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	749,669	417,617	65,936	(92,704)	(49,906)	(86,493)	81,469	139,190	194,508	252,246	291,412	313,058	749,669
Deferred True-up	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692	533,692
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(62,472)	(749,669)
12. TOTAL NET TRUE-UP	951,308	599,628	440,988	483,786	447,199	615,161	672,881	728,200	785,938	825,104	846,750	822,560	822,560

CALCULATION OF TRUE-UP AND INTEREST PROVISION
JANUARY 2021 THROUGH DECEMBER 2021
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

INTEREST PROVISION	Jan-21	Feb-21	Mar-21	Apr-21	May-21	June - 21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	TOTAL
1. BEGINNING TRUE-UP	\$ 1,283,361	\$ 951,308	\$ 599,628	\$ 440,988	\$ 483,786	\$ 447,199	\$ 615,161	\$ 672,881	\$ 728,200	\$ 785,938	\$ 825,104	\$ 846,750	
2. ENDING TRUE-UP BEFORE INTEREST	<u>951,230</u>	<u>599,589</u>	<u>440,967</u>	<u>483,772</u>	<u>447,185</u>	<u>615,145</u>	<u>672,862</u>	<u>728,179</u>	<u>785,915</u>	<u>825,080</u>	<u>846,725</u>	<u>822,427</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	2,234,591	1,550,897	1,040,595	924,760	930,971	1,062,344	1,288,023	1,401,060	1,514,115	1,611,018	1,671,829	1,669,176	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	<u>\$ 1,117,295</u>	<u>\$ 775,449</u>	<u>\$ 520,298</u>	<u>\$ 462,380</u>	<u>\$ 465,485</u>	<u>\$ 531,172</u>	<u>\$ 644,012</u>	<u>\$ 700,530</u>	<u>\$ 757,058</u>	<u>\$ 805,509</u>	<u>\$ 835,914</u>	<u>\$ 834,588</u>	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	0.090%	0.070%	0.060%	0.040%	0.040%	0.030%	0.040%	0.040%	0.040%	0.040%	0.040%	0.040%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>0.070%</u>	<u>0.060%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.030%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.040%</u>	<u>0.350%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>0.160%</u>	<u>0.130%</u>	<u>0.100%</u>	<u>0.080%</u>	<u>0.070%</u>	<u>0.070%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.080%</u>	<u>0.390%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	0.080%	0.065%	0.050%	0.040%	0.035%	0.035%	0.040%	0.040%	0.040%	0.040%	0.040%	0.195%	
9. MONTHLY AVG INTEREST RATE	0.007%	0.005%	0.004%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.003%	0.016%	
10. INTEREST PROVISION	<u>\$ 78</u>	<u>\$ 39</u>	<u>\$ 21</u>	<u>\$ 14</u>	<u>\$ 14</u>	<u>\$ 16</u>	<u>\$ 19</u>	<u>\$ 21</u>	<u>\$ 23</u>	<u>\$ 24</u>	<u>\$ 25</u>	<u>\$ 134</u>	<u>\$ 427</u>

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION - PROGRAM 1

DESCRIPTION: The Residential Builder Program is designed to increase the overall energy efficiency in the residential new construction market by promoting energy-efficient natural gas appliances in residences that would qualify for the RS rates. The program offers builders and developers incentives in the form of cash allowances to assist in defraying the additional costs associated with the installation of natural gas supply lines, house piping, venting and natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	400
Gas Tankless Water Heating	550
Gas Heating	500
Gas Cooking	150
Gas Clothes Drying	100

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 688,716

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: MULTI-FAMILY RESIDENTIAL BUILDER - PROGRAM 2

DESCRIPTION: The Multi-Family Residential Builder Program is designed to increase overall energy efficiency in the multi-family new construction market by promoting energy-efficient natural gas in multi-unit residences qualifying for the Company's CS rates.

PROGRAM ALLOWANCES:

See Program Summary

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program ended in February 2007 - Multi-Family developments are included in the Residential New Construction Program.

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

DESCRIPTION: The Residential Appliance Replacement Program is designed to promote the replacement of inefficient non-natural gas residential appliances with energy efficient natural gas appliances. The Program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the installation of efficient natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$500
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	550
Gas Tankless Water Heating	675
Gas Heating	725
Gas Cooking	200
Gas Clothes Drying	150
Space Conditioning	1200

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 308,389

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: DEALER - PROGRAM 4

DESCRIPTION: The Dealer Program is designed to encourage the replacement of non-gas appliances with energy efficient natural gas appliances through appliance dealers and contractors. The program offers incentives to the dealers and contractors.

PROGRAM ALLOWANCES:

- Furnace
- Water Heater
- Range
- Dryer

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

This program was discontinued in February 1998 with Order #PSC-98-0154-GOF-GU granting the new programs.

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: GAS APPLIANCES IN SCHOOLS - PROGRAM 5

DESCRIPTION: The Gas Appliances in Schools Program is designed to promote natural gas appliances where cost-efficient, in Home Economic Departments in schools located in our Company's service area. The program provides teaching assistance on energy conservation and on the use, care, and safety of natural gas appliances through a Company-employed home economist.

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$0.

FLORIDA CITY GAS

Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

DESCRIPTION: The Residential Propane Conversion Program is designed to promote the conversion of existing residential propane appliances to utilize efficient natural gas. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the conversion of their existing propane appliances to utilize natural gas.

PROGRAM ALLOWANCES:

Furnace	\$200
Water Heater	100
Dryer	50
Range	25

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 20,225

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL WATER HEATER RETENTION - PROGRAM 7

DESCRIPTION: The Residential Water Heater Retention Program is designed to promote the retention of energy efficient natural gas water heaters in existing residential structures. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+) ..	400
Gas Tankless Water Heating	550
Gas Heating	500
Gas Cooking	100
Gas Clothes Dryer	100

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 648,193

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL CUT AND CAP - PROGRAM 8

DESCRIPTION: The Residential Cut and Cap Program is designed to encourage the re-activation of existing residential service lines that are scheduled to be cut off and capped. The program offers incentives in the form of cash allowances to residential consumers to assist in defraying the additional costs associated with the purchase and/or lease and the installation of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Service reactivation..... \$200

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 39,984

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

DESCRIPTION: The Commercial/Industrial Conversion Program is designed to promote the conversion of commercial and industrial inefficient non-gas equipment to energy efficient natural gas. The program offers incentives in the form of cash allowances to existing commercial and industrial businesses located in existing structures, to assist in defraying the incremental first costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

Per 100,000 BTU input rating..... \$75

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 239,469

FLORIDA CITY GAS

Schedule C-5
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

DESCRIPTION: The Commercial/Industrial Alternative Technology Incentive Program (ATI) is designed to encourage commercial and industrial business owners to install alternate technologies that utilize natural gas that are not covered by one of the other City Gas Energy Conservation Programs, but which cost-effectively reduce the total utility expense of the business. The program offers incentives based on the cost-effectiveness under a life-cycle analysis utilizing a computerized energy consumption simulation model.

PROGRAM ALLOWANCES:

Payback period of three years subject to a maximum incentive of three times the projected incremental annualized margin.

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 3,179

FLORIDA CITY GAS
 Schedule C-5
 PROGRAM PROGRESS REPORT

NAME: COMMERCIAL NATURAL GAS CONSERVATION PROGRAM (APPLIANCE) - PROGRAM 11

DESCRIPTION: The Commercial Natural Gas Conservation Program (Appliance) is designed to educate, inform and to encourage business either to build with natural gas (New Construction), to continue using natural gas (Retention) or to convert to natural gas (Retrofit) for their energy needs. The programs offer cash incentives to assist in defraying the costs associated with the installation of natural gas supply lines, internal piping, venting and equipment.

PROGRAM ALLOWANCES:

	New Construction	Replacement	Retention
<i>-Small Food Service</i>			
Tank Water Heater	\$ 1,000	\$ 1,500	\$ 1,000
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,000	1,500	1,000
Fryer	3,000	3,000	3,000
<i>-Commercial Food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
<i>-Hospitality Lodging</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Range / Oven	1,500	1,500	1,500
Fryer	3,000	3,000	3,000
Dryer	1500	1500	1500
<i>-Cleaning Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000
Dryer	1500	1500	1500
<i>-Large Non-food Service</i>			
Tank Water Heater	\$ 1,500	\$ 2,000	\$ 1,500
Tankless Water Heater	2,000	2,500	2,000

REPORTING PERIOD: January 2021 through June 2021

PROGRAM SUMMARY:

Program costs for the period were \$ 248,351