



Christopher T. Wright
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Florida Power & Light Company
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Florida Authorized House Counsel;
Admitted in Pennsylvania

May 31, 2022

VIA ELECTRONIC FILING

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

Re: In re: Petition by Florida City Gas for Base Rate Increase
Docket No. 20220069-GU

Dear Mr. Teitzman:

Enclosed for filing on behalf of Florida City Gas (“FCG”) in the above-referenced docket is FCG’s Petition for Base Rate Increase, together with supporting testimonies, exhibits, and Minimum Filing Requirements. This filing includes the following documents:

1. Petition for Base Rate Increase
2. Direct Testimony of Kurt S. Howard and Exhibit KSH-1
3. Direct Testimony of Mark Campbell and Exhibits MC-1 through MC-6
4. Direct Testimony of Liz Fuentes and Exhibits LF-1 through LF-6
5. Direct Testimony of Tara DuBose and Exhibits TBD-1 through TBD-6
6. Direct Testimony of Jennifer Nelson and Exhibits JEN-1 through JEN-10
7. Direct Testimony of Ned Allis and Exhibits NWA-1 (2022 Depreciation Study) through NWA-5
8. Minimum Filing Requirements, Schedule A
9. Minimum Filing Requirements, Schedule B
10. Minimum Filing Requirements, Schedule C

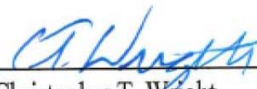
11. Minimum Filing Requirements, Schedule D
12. Minimum Filing Requirements, Schedule E
13. Minimum Filing Requirements, Schedule G
14. Minimum Filing Requirements, Schedule H
15. Minimum Filing Requirements, Schedule I

FCG is not seeking interim rate relief and, therefore, is not providing Minimum Filing Requirements, Schedule F. Each of the above-referenced documents are being separately filed in this docket.

Please note that certain Minimum Filing Requirements contain confidential information and data, which has been redacted and will be provided with a Request for Confidential Classification filed under separate cover.

If you or your staff have any question regarding this filing, please contact me at (561) 691-7144.

Respectfully submitted,



Christopher T. Wright
Authorized House Counsel No. 1007055

Enclosed: [Document 14 of 15]

CERTIFICATE OF SERVICE

20220069-GU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 31st day of May 2022 to the following parties:

Ashley Weisenfeld Walt Trierweiler Florida Public Service Commission Office of the General Counsel 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 awaisenf@psc.state.fl.us wtrierwe@psc.state.fl.us <i>For Commission Staff</i>	Office of Public Counsel Richard Gentry Patricia A. Christensen c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Gentry.richard@leg.state.fl.us christensen.patty@leg.state.fl.us <i>For Office of Public Counsel</i>
---	--

s/ Christopher T. Wright

Christopher T. Wright
Fla. Auth. House Counsel No. 1017875
Florida Power & Light Company
700 Universe Boulevard (JB/LAW)
Juno Beach, Florida 33408

Attorney for Florida City Gas

Florida Public Service Commission	Explanation: Fully allocated embedded cost of service study.	Type of Data Shown: Projected Test Year: 12/31/23 Witness: Tara DuBose
Company: Florida City Gas		
Docket No.: 20220069-GU		

Line No.	Calculation of Proposed Rates Schedule A														
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
1	PROPOSED TOTAL TARGET REVENUES	\$ 9,578,533	\$ 29,375,608	\$ 1,550,154	\$ 11,841,536	\$ 15,782,718	\$ 7,932,188	\$ 14,903,967	\$ 5,271,802		\$ 11,091	\$ -	\$ 2,598,855	\$ 276,242	\$ 96,523,839
2	LESS: OTHER OPERATING REVENUE	\$ 382,813	\$ 2,006,396	\$ 47,616	\$ 476,991	\$ 542,398	\$ 258,362	\$ 656,520	\$ 346,022	\$ -	\$ -	\$ 300	\$ -	\$ (2,598,855)	\$ 2,118,563
Less: Proposed Customer Charge Revenues															
3	Proposed Customer charges: SALES & TRANSPORTATION	\$ 19.00	\$ 19.00	\$ 25.00	\$ 31.03	\$ 44.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00	\$ 31.00		\$ 400.00	
4	TIMES: NUMBER OF BILLS: SALES & TRANSPORTATION	370,532	922,920	16,192	69,898	25,198	4,315	1,202	120	0	0	12	0	120	1,410,533
5	EQUALS: CUSTOMER CHARGE REVENUES	\$ 7,040,110	\$ 17,536,321	\$ 404,795	\$ 2,168,933	\$ 1,108,726	\$ 811,301	\$ 450,664	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 28,800	\$ 48,000	\$ 29,672,650
Less: Proposed Demand Charge Revenues															
6	Proposed demand charges: SALES & TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 0	\$ 0	\$ 0	
7	TIMES: DCQ: SALES & TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,133	\$ 221,773	\$ -	\$ -	\$ -	\$ -	\$ 33,807	\$ 543,712
8	EQUALS: DEMAND CHARGE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,673	\$ 1,594,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,666,219
9	EQUALS: PER-THERM TARGET REVENUES	\$ 2,155,610	\$ 9,832,891	\$ 1,097,742	\$ 9,195,612	\$ 14,131,594	\$ 6,862,526	\$ 11,725,109	\$ 3,256,234	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,599,155	\$ 61,095,506
10	DIVIDED BY: NUMBER OF THERMS	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	-	-	18,177	-	-	126,942,853
11	EQUALS: PER-THERM RATES (Unrounded)	\$ 0.817300	\$ 0.713360	\$ 0.909390	\$ 0.658640	\$ 0.553280	\$ 0.510090	\$ 0.320620	\$ 0.164710	\$ 0.121600	\$ 0.060800	\$ 0.593630	\$ 0.232320	\$ 6.213490	
12	PER-THERM RATES (Rounded)	\$ 0.81730	\$ 0.71336	\$ 0.90939	\$ 0.65864	\$ 0.55328	\$ 0.51009	\$ 0.32062	\$ 0.16471	\$ 0.12160	\$ 0.06080	\$ 0.59363	\$ 0.23232	\$ 6.21349	
13	PER-THERM-RATE REVENUES (Rounded Rates)	\$ 2,155,609	\$ 9,832,891	\$ 1,097,742	\$ 9,195,611	\$ 14,131,594	\$ 6,862,526	\$ 11,725,109	\$ 3,256,234	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,599,155	\$ 61,095,505
SUMMARY: PROPOSED TARIFF RATES															
14	CUSTOMER CHARGES	\$ 19.00	\$ 19.00	\$ 25.00	\$ 31.03	\$ 44.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00	\$ -	\$ 31.00	\$ 400.00	
15	DEMAND CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ -	\$ -	\$ -	
	ENERGY CHARGES														
16	NON-GAS (CENTS PER THERM)	81.7300	71.3360	90.9390	65.8640	55.3280	51.0090	32.0620	16.4710	12.1600	6.0800	59.3630	23.2320	621.3490	
17	PURCHASED GAS ADJUSTMENT	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	-	
18	TOTAL (INCLUDING PGA)	160.7850	150.3910	169.9940	144.9190	134.3830	130.0640	111.1170	95.5260	91.9350	83.0550	138.4180	102.2870	621.3490	

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.

Calculation of Proposed Rates
Schedule A

SUMMARY: PRESENT TARIFF RATES

19	CUSTOMER CHARGES												
	RESIDENTIAL	\$12.00	\$15.00	\$20.00									
20	COMMERCIAL AND INDUSTRIAL SALES				\$25.00	\$35.00	\$150.00	\$300.00	\$500.00	\$ 1,000.00	\$ 2,000.00		\$25.00
	DEMAND CHARGES NON-GAS (CENTS PER THERM)												
	RESIDENTIAL												
21	COMMERCIAL AND INDUSTRIAL							57.5000	57.5000	57.5000	57.5000	-	
	ENERGY CHARGES NON-GAS (CENTS PER THERM)												
	RESIDENTIAL	46.1200	40.3830	52.6990								59.2370	
23	COMMERCIAL AND INDUSTRIAL				37.6640	33.9600	32.5090	19.3790	9.3610	8.0000	4.0000		23.2320
24	PURCHASED GAS ADJUSTMENT	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550
	TOTAL (INCLUDING PGA)												
25	RESIDENTIAL	125.1750	119.4380	131.7540								125.1750	
26	COMMERCIAL AND INDUSTRIAL				116.7190	113.0150	111.5640	98.4340	88.4160	79.0550	79.0550		102.2870

SUMMARY: OTHER OPERATING REVENUE

	PRESENT	REVENUE	PROPOSED	REVENUE
27	CONNECTION CHARGE	\$50.00-\$110.00	\$774,720	\$50.00-\$200.00 \$ 857,070
28	COLLECTION IN LIEU OF DISCONNECT CHARGE	\$20.00	\$76,825	\$25.00-\$32.00 \$76,825
29	RECONNECT CHARGE	\$37.00-\$80.00	\$63,320	\$40.00-\$100.00 \$125,745
30	BAD CHECKS	\$25.00		\$25.00
31	LATE PAYMENT CHARGES	\$5.00 OR 1.5%	\$1,244,657	\$5.00 OR 1.5% \$1,244,657
32	NSF FEE	\$25.00	\$46,808	\$32.00 \$46,808
33	ACCOUNT TRANSFER	\$20.00	\$4,040	\$20.00 \$4,040
34	FAILED TRIP	\$20.00	\$60	\$20.00 \$60
35	GENERAL ADJUSTMENT		\$16,071	\$16,944
36	METER READ		\$25,200	\$15.00-\$22.00 \$25,200
37	CUSTOMER REQUEST METER TEST		\$129	\$129
38	TEMPORARY DISCONNECT	\$35.00	\$14,805	\$35.00-\$45.00 \$14,805
39	CHANGE OF ACCOUNT	\$20.00	\$96,720	\$20.00 \$96,720
40	TOTAL		\$2,363,356	\$2,509,004

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Calculation of Proposed Rates Schedule A														
		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
1	PROPOSED TOTAL TARGET REVENUES	\$ 9,380,735	\$ 28,541,202	\$ 1,550,136	\$ 11,490,896	\$ 15,199,484	\$ 7,621,078	\$ 14,349,764	\$ 5,084,876			\$ 11,090	\$ -	\$ 2,598,855	\$ 276,242	\$ 93,505,503
2	LESS: OTHER OPERATING REVENUE	\$ 382,774	\$ 2,006,192	\$ 47,599	\$ 476,785	\$ 542,020	\$ 258,163	\$ 655,989	\$ 345,720	\$ -	\$ -	\$ 300	\$ -	\$ (2,598,855)	\$ -	\$ 2,116,686
Less: Proposed Customer Charge Revenues																
3	Proposed Customer charges: SALES & TRANSPORTATION	\$ 19.00	\$ 19.00	\$ 25.00	\$ 31.03	\$ 44.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00		\$ 31.00		\$ 400.00	
4	TIMES: NUMBER OF BILLS: SALES & TRANSPORTATION	370,532	922,920	16,192	69,898	25,198	4,315	1,202	120	0	0	12	0		120	1,410,533
5	EQUALS: CUSTOMER CHARGE REVENUES	\$ 7,040,110	\$ 17,536,321	\$ 404,795	\$ 2,168,933	\$ 1,108,726	\$ 811,301	\$ 450,664	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,800	\$ 48,000	\$ 29,672,650
Less: Proposed Demand Charge Revenues																
6	Proposed demand charges: SALES & TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 0	\$ 0	\$ 0	\$ 0	
7	TIMES: DCQ: SALES & TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,133	\$ 221,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,807	\$ 543,712
8	EQUALS: DEMAND CHARGE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,673	\$ 1,594,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,666,219
9	EQUALS: PER-THERM TARGET REVENUES	\$ 1,957,852	\$ 8,998,688	\$ 1,097,742	\$ 8,845,178	\$ 13,548,738	\$ 6,551,614	\$ 11,171,437	\$ 3,069,610	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,599,155	\$ 228,242	\$ 58,079,047
10	DIVIDED BY: NUMBER OF THERMS	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	-	-	18,177	-	-	-	126,942,853
11	EQUALS: PER-THERM RATES (Unrounded)	\$ 0.742320	\$ 0.652840	\$ 0.909390	\$ 0.633540	\$ 0.530460	\$ 0.486980	\$ 0.305480	\$ 0.155270	\$ 0.115200	\$ 0.057600	\$ 0.593630	\$ 0.232320	\$ -	\$ 6.213490	
12	PER-THERM RATES (Rounded)	\$ 0.74232	\$ 0.65284	\$ 0.90939	\$ 0.63354	\$ 0.53046	\$ 0.48698	\$ 0.30548	\$ 0.15527	\$ 0.11520	\$ 0.05760	\$ 0.59363	\$ 0.23232	\$ -	\$ 6.21349	
13	PER-THERM-RATE REVENUES (Rounded Rates)	\$ 1,957,851	\$ 8,998,688	\$ 1,097,742	\$ 8,845,177	\$ 13,548,738	\$ 6,551,615	\$ 11,171,437	\$ 3,069,610	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,599,155	\$ 228,242	\$ 58,079,046
SUMMARY: PROPOSED TARIFF RATES																
14	CUSTOMER CHARGES	\$ 19.00	\$ 19.00	\$ 25.00	\$ 31.03	\$ 44.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00	\$ -	\$ 31.00		\$ 400.00	
15	DEMAND CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ -	\$ -		\$ -	
	ENERGY CHARGES															
16	NON-GAS (CENTS PER THERM)	74.2320	65.2840	90.9390	63.3540	53.0460	48.6980	30.5480	15.5270	11.5200	5.7600	59.3630	23.2320		621.3490	
17	PURCHASED GAS ADJUSTMENT	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550		-	
18	TOTAL (INCLUDING PGA)	153.2870	144.3390	169.9940	142.4090	132.1010	127.7530	109.6030	94.5820	91.9350	83.0550	138.4180	102.2870		621.3490	

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

RECAP SCHEDULES:

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Calculation of Proposed Rates Schedule A
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SUMMARY: PRESENT TARIFF RATES

19	CUSTOMER CHARGES												
20	RESIDENTIAL	\$12.00	\$15.00	\$20.00									
	COMMERCIAL AND INDUSTRIAL SALES				\$25.00	\$35.00	\$150.00	\$300.00	\$500.00	\$ 1,000.00	\$ 2,000.00		\$25.00
21	DEMAND CHARGES NON-GAS (CENTS PER THERM)												
22	RESIDENTIAL											-	
	COMMERCIAL AND INDUSTRIAL							57.5000	57.5000	57.5000	57.5000		
23	ENERGY CHARGES NON-GAS (CENTS PER THERM)												
24	RESIDENTIAL	46.1200	40.3830	52.6990								59.2370	
	COMMERCIAL AND INDUSTRIAL				37.6640	33.9600	32.5090	19.3790	9.3610	8.0000	4.0000		23.2320
25	PURCHASED GAS ADJUSTMENT	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550
26	TOTAL (INCLUDING PGA)												
27	RESIDENTIAL	125.1750	119.4380	131.7540								125.1750	
	COMMERCIAL AND INDUSTRIAL				116.7190	113.0150	111.5640	98.4340	88.4160	79.0550	79.0550		102.2870

SUMMARY: OTHER OPERATING REVENUE

	PRESENT	REVENUE	PROPOSED	REVENUE
28	CONNECTION CHARGE	\$50.00-\$110.00	\$774,720	\$50.00-\$200.00 \$ 857,070
29	COLLECTION IN LIEU OF DISCONNECT CHARGE	\$20.00	\$76,825	\$25.00-\$32.00 \$76,825
30	RECONNECT CHARGE	\$37.00-\$80.00	\$63,320	\$40.00-\$100.00 \$125,745
31	BAD CHECKS	\$25.00		\$25.00
32	LATE PAYMENT CHARGES	\$5.00 OR 1.5%	\$1,244,657	\$5.00 OR 1.5% \$1,244,657
33	NSF FEE	\$25.00	\$46,808	\$32.00 \$46,808
34	ACCOUNT TRANSFER	\$20.00	\$4,040	\$20.00 \$4,040
35	FAILED TRIP	\$20.00	\$60	\$20.00 \$60
36	GENERAL ADJUSTMENT		\$16,071	\$16,944
37	METER READ		\$25,200	\$15.00-\$22.00 \$25,200
38	CUSTOMER REQUEST METER TEST		\$129	\$129
39	TEMPORARY DISCONNECT	\$35.00	\$14,805	\$35.00-\$45.00 \$14,805
40	CHANGE OF ACCOUNT	\$20.00	\$96,720	\$20.00 \$96,720
41	TOTAL		\$2,363,356	\$2,509,004

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

RECAP SCHEDULES:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Proposed Rate Design Schedule B														
1		SALES & TRANSPORTATION SERVICES:														
2																
3		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
4	PRESENT RATES (projected test year)															
5	GAS SALES (due to growth)	\$ 5,662,789	\$ 19,410,451	\$ 959,976	\$ 7,007,484	\$ 9,555,830	\$ 5,020,932	\$ 9,104,215	\$ 3,185,816	\$ -	\$ -	\$ 10,768	\$ -	\$ 2,598,855	\$ 270,971	\$ 62,788,089
6	OTHER OPERATING REVENUE	\$ 302,648	\$ 1,569,984	\$ 17,789	\$ 181,571	\$ 16,182	\$ (9,687)	\$ (96,616)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 1,912,587
7	REVENUE CREDIT	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
8	UNBILLED	\$ 837	\$ 4,372	\$ 383	\$ 4,428	\$ 8,101	\$ 4,267	\$ 11,599	\$ 6,270	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 40,263
9	TOTAL	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
10																
11	RATE OF RETURN	0.51%	4.29%	8.20%	0.42%	3.77%	4.76%	1.48%	-1.86%			14.84%		0.00%	0.00%	2.27%
12	INDEX	0.22	1.89	3.61	0.19	1.66	2.09	0.65	-0.82			6.53		0.00	0.00	1.00
13																
14	PROPOSED RATES															
15	GAS SALES	\$ 9,195,720	\$ 27,369,212	\$ 1,502,537	\$ 11,364,545	\$ 15,240,320	\$ 7,673,827	\$ 14,247,446	\$ 4,925,780			\$ 10,790		\$ 2,598,855	\$ 276,242	\$ 94,405,275
16	OTHER OPERATING REVENUE	\$ 323,358	\$ 1,683,769	\$ 18,554	\$ 191,514	\$ 17,077	\$ (9,702)	\$ (96,751)	\$ (69,523)			\$ (61)		\$ 300	\$ -	\$ 2,058,535
17	REVENUE CREDIT	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885			\$ 353		\$ (2,599,155)		\$ -
18	UNBILLED	\$ 1,247	\$ 6,518	\$ 571	\$ 6,602	\$ 12,078	\$ 6,362	\$ 16,983	\$ 9,659			\$ 9				\$ 60,029
19	TOTAL	\$ 9,578,533	\$ 29,375,608	\$ 1,550,154	\$ 11,841,536	\$ 15,782,718	\$ 7,932,188	\$ 14,903,967	\$ 5,271,802			\$ 11,091			\$ 276,242	\$ 96,523,839
20																
21	TOTAL REVENUE INCREASE	\$ 3,554,051	\$ 8,074,692	\$ 543,514	\$ 4,369,177	\$ 5,689,362	\$ 2,654,975	\$ 5,148,480	\$ 1,743,353	\$ -	\$ -	\$ 26	\$ -	\$ -	\$ 5,271	\$ 31,782,899
22																
23	PERCENT INCREASE	58.99%	37.91%	53.99%	58.47%	56.37%	50.31%	52.78%	49.41%			0.23%		0.00%	0.00%	49.09%
24																
25	RATE OF RETURN	7.79%	10.33%	18.86%	5.47%	9.99%	10.89%	4.62%	-1.86%			17.61%		0.00%	0.00%	7.09%
26	INDEX	1.10	1.46	2.66	0.77	1.41	1.53	0.65	-0.26			2.48		0.00	0.00	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.Proposed Rate Design
Schedule B

SALES & TRANSPORTATION SERVICES:

		<u>RS-1</u>	<u>RS-100</u>	<u>RS-600</u>	<u>GS-1</u>	<u>GS-6k</u>	<u>GS-25k</u>	<u>GS-120k</u>	<u>GS-1250k</u>	<u>GS-11M</u>	<u>GS-25M</u>	<u>GAS</u> <u>LIGHTING</u>	<u>NATURAL</u> <u>GAS VEHICLES</u>	<u>CONTRACT</u> <u>DEMAND</u>	<u>THIRD PARTY</u> <u>SUPPLIER</u>	<u>TOTAL SALES &</u> <u>TRANSPORTATION</u>
1	PRESENT RATES (projected test year)															
2	GAS SALES (due to growth)	\$ 5,662,789	\$ 19,410,451	\$ 959,976	\$ 7,007,484	\$ 9,555,830	\$ 5,020,932	\$ 9,104,215	\$ 3,185,816	\$ -	\$ -	\$ 10,768	\$ -	\$ 2,598,855	\$ 270,971	\$ 62,788,089
3	OTHER OPERATING REVENUE	\$ 302,648	\$ 1,569,984	\$ 17,789	\$ 181,571	\$ 16,182	\$ (9,687)	\$ (96,616)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 1,912,587
4	REVENUE CREDIT	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
5	UNBILLED	\$ 837	\$ 4,372	\$ 383	\$ 4,428	\$ 8,101	\$ 4,267	\$ 11,599	\$ 6,270	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 40,263
6	TOTAL	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
7	RATE OF RETURN	0.96%	4.74%	8.65%	0.91%	4.25%	5.23%	1.96%	-1.36%			15.27%		0.00%	0.00%	2.75%
8	INDEX	0.35	1.73	3.15	0.33	1.55	1.91	0.71	-0.50			5.56		0.00	0.00	1.00
9	PROPOSED RATES															
10	GAS SALES	\$ 8,997,962	\$ 26,535,009	\$ 1,502,537	\$ 11,014,111	\$ 14,657,464	\$ 7,362,915	\$ 13,693,775	\$ 4,739,156			\$ 10,790		\$ 2,598,855	\$ 276,242	\$ 91,388,817
11	OTHER OPERATING REVENUE	\$ 323,358	\$ 1,683,769	\$ 18,554	\$ 191,514	\$ 17,077	\$ (9,702)	\$ (96,751)	\$ (69,523)			\$ (61)		\$ 300	\$ -	\$ 2,058,535
12	REVENUE CREDIT	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885			\$ 353		\$ (2,599,155)	\$ -	\$ -
13	UNBILLED	\$ 1,208	\$ 6,314	\$ 553	\$ 6,396	\$ 11,700	\$ 6,163	\$ 16,452	\$ 9,357			\$ 8				\$ 58,152
14	TOTAL	\$ 9,380,735	\$ 28,541,202	\$ 1,550,136	\$ 11,490,896	\$ 15,199,484	\$ 7,621,078	\$ 14,349,764	\$ 5,084,876			\$ 11,090			\$ 276,242	\$ 93,505,503
15	TOTAL REVENUE INCREASE	\$ 3,356,254	\$ 7,240,286	\$ 543,497	\$ 4,018,536	\$ 5,106,128	\$ 2,343,864	\$ 4,594,278	\$ 1,556,427	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ 5,271	\$ 28,764,564
16	PERCENT INCREASE	55.71%	33.99%	53.99%	53.78%	50.59%	44.41%	47.09%	44.11%			0.23%		0.00%	0.00%	44.43%
17	RATE OF RETURN	7.85%	10.20%	19.43%	5.52%	9.85%	10.69%	4.70%	-1.54%			18.19%		0.00%	0.00%	7.09%
18	INDEX	1.11	1.44	2.74	0.78	1.39	1.51	0.66	-0.22			2.56		0.00	0.00	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

Rate of Return by Customer Class
Schedule C Page 2 of 2

		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
1	PROPOSED															
2	REVENUES:															
3	Gas Sales	\$ 9,195,720	\$ 27,369,212	\$ 1,502,537	\$ 11,364,545	\$ 15,240,320	\$ 7,673,827	\$ 14,247,446	\$ 4,925,780	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,598,855	\$ 276,242	\$ 94,405,275
4	Other Operating Revenue	\$ 323,358	\$ 1,683,769	\$ 18,554	\$ 191,514	\$ 17,077	\$ (9,702)	\$ (96,751)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 2,058,535
5	Revenue Adjustment: KDS Revenue Credit	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
6	Unbilled	\$ 1,247	\$ 6,518	\$ 571	\$ 6,602	\$ 12,078	\$ 6,362	\$ 16,983	\$ 9,659	\$ -	\$ -	\$ 9	\$ -	\$ -	\$ -	\$ 60,029
7	Total	\$ 9,578,533	\$ 29,375,608	\$ 1,550,154	\$ 11,841,536	\$ 15,782,718	\$ 7,932,188	\$ 14,903,967	\$ 5,271,802	\$ -	\$ -	\$ 11,091	\$ -	\$ -	\$ 276,242	\$ 96,523,839
8	EXPENSES:															
9	Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	O&M Expenses	\$ 3,923,906	\$ 10,239,719	\$ 272,382	\$ 3,861,061	\$ 2,692,549	\$ 1,224,249	\$ 2,400,123	\$ 1,333,464	\$ -	\$ -	\$ 1,120	\$ -	\$ -	\$ 171,663	\$ 26,120,237
11	Depreciation Expenses	\$ 1,325,665	\$ 4,186,040	\$ 199,832	\$ 2,271,433	\$ 2,980,013	\$ 1,478,593	\$ 3,871,692	\$ 2,134,937	\$ -	\$ -	\$ 1,857	\$ -	\$ -	\$ -	\$ 18,450,061
12	Amortization Expenses	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
13	Taxes Other Than Income--Fixed	\$ 458,888	\$ 1,449,025	\$ 69,173	\$ 786,271	\$ 1,031,551	\$ 511,825	\$ 1,340,212	\$ 739,022	\$ -	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ 6,386,610
14	Taxes Other Than Income--Revenue	\$ 16,496	\$ 21,864	\$ (389)	\$ 26,679	\$ 17,420	\$ 6,099	\$ 37,980	\$ 33,454	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ (668)	\$ 158,911
15	Total Expenses excluding Income Taxes	\$ 5,806,220	\$ 16,221,305	\$ 563,390	\$ 7,176,818	\$ 7,100,878	\$ 3,412,609	\$ 8,178,589	\$ 4,532,287	\$ -	\$ -	\$ 3,848	\$ -	\$ -	\$ 170,995	\$ 53,166,940
16	PRE TAX NOI:	\$ 3,772,312	\$ 13,154,303	\$ 986,764	\$ 4,664,718	\$ 8,681,840	\$ 4,519,580	\$ 6,725,378	\$ 739,514	\$ -	\$ -	\$ 7,243	\$ -	\$ -	\$ 105,247	\$ 43,356,899
17	INCOME TAXES:	\$ 889,533	\$ 1,286,385	\$ (10,899)	\$ 1,437,327	\$ 1,001,272	\$ 368,859	\$ 2,072,115	\$ 1,771,549	\$ -	\$ -	\$ (1,175)	\$ -	\$ -	\$ (33,567)	\$ 8,781,400
18	NET OPERATING INCOME:	\$ 2,882,779	\$ 11,867,918	\$ 997,663	\$ 3,227,391	\$ 7,680,568	\$ 4,150,721	\$ 4,653,262	\$ (1,032,035)	\$ -	\$ -	\$ 8,418	\$ -	\$ -	\$ 138,814	\$ 34,575,499
19	RATE BASE:	\$ 37,013,698	\$ 114,937,384	\$ 5,290,308	\$ 58,961,172	\$ 76,887,111	\$ 38,128,919	\$ 100,654,842	\$ 55,501,582	\$ -	\$ -	\$ 47,805	\$ -	\$ -	\$ -	\$ 487,422,823
20	RATE OF RETURN	7.79%	10.33%	18.86%	5.47%	9.99%	10.89%	4.62%	-1.86%			17.61%				7.09%

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.5-6

RECAP SCHEDULES: H-1 p.2

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Rate of Return by Customer Class
Schedule C Page 2 of 2

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
1	PROPOSED															
2	<u>REVENUES:</u>															
3	Gas Sales	\$ 8,997,962	\$ 26,535,009	\$ 1,502,537	\$ 11,014,111	\$ 14,657,464	\$ 7,362,915	\$ 13,693,775	\$ 4,739,156	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,598,855	\$ 276,242	\$ 91,388,817
4	Other Operating Revenue	\$ 323,358	\$ 1,683,769	\$ 18,554	\$ 191,514	\$ 17,077	\$ (9,702)	\$ (96,751)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 2,058,535
5	Revenue Adjustment: KDS Revenue Credit	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
6	Unbilled	\$ 1,208	\$ 6,314	\$ 553	\$ 6,396	\$ 11,700	\$ 6,163	\$ 16,452	\$ 9,357	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ 58,152
7	Total	\$ 9,380,735	\$ 28,541,202	\$ 1,550,136	\$ 11,490,896	\$ 15,199,484	\$ 7,621,078	\$ 14,349,764	\$ 5,084,876	\$ -	\$ -	\$ 11,090	\$ -	\$ -	\$ 276,242	\$ 93,505,503
8	<u>EXPENSES:</u>															
9	Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	O&M Expenses	\$ 3,922,937	\$ 10,236,680	\$ 272,239	\$ 3,859,410	\$ 2,690,426	\$ 1,223,198	\$ 2,397,385	\$ 1,331,954	\$ -	\$ -	\$ 1,119	\$ -	\$ -	\$ 171,663	\$ 26,107,011
11	Depreciation Expenses	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ -	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ 15,265,451
12	Amortization Expenses	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
13	Taxes Other Than Income--Fixed	\$ 458,125	\$ 1,447,402	\$ 69,175	\$ 786,028	\$ 1,032,105	\$ 512,141	\$ 1,341,344	\$ 739,646	\$ -	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ 6,386,610
14	Taxes Other Than Income--Revenue	\$ 15,390	\$ 18,397	\$ (551)	\$ 24,795	\$ 14,998	\$ 4,899	\$ 34,856	\$ 31,731	\$ -	\$ -	\$ (26)	\$ -	\$ -	\$ (668)	\$ 143,821
15	Total Expenses excluding Income Taxes	\$ 5,572,741	\$ 15,486,757	\$ 528,599	\$ 6,780,391	\$ 6,583,840	\$ 3,156,216	\$ 7,508,284	\$ 4,162,664	\$ -	\$ -	\$ 3,527	\$ -	\$ -	\$ 170,995	\$ 49,954,014
16	PRE TAX NOI:	\$ 3,807,994	\$ 13,054,445	\$ 1,021,537	\$ 4,710,505	\$ 8,615,644	\$ 4,464,861	\$ 6,841,481	\$ 922,212	\$ -	\$ -	\$ 7,564	\$ -	\$ -	\$ 105,247	\$ 43,551,490
17	INCOME TAXES:	\$ 897,575	\$ 1,310,040	\$ (9,946)	\$ 1,444,444	\$ 1,012,656	\$ 374,610	\$ 2,087,869	\$ 1,780,231	\$ -	\$ -	\$ (1,168)	\$ -	\$ -	\$ (33,567)	\$ 8,862,744
18	NET OPERATING INCOME:	\$ 2,910,420	\$ 11,744,405	\$ 1,031,484	\$ 3,266,060	\$ 7,602,988	\$ 4,090,252	\$ 4,753,611	\$ (858,018)	\$ -	\$ -	\$ 8,732	\$ -	\$ -	\$ 138,814	\$ 34,688,746
19	RATE BASE:	\$ 37,072,015	\$ 115,178,440	\$ 5,307,580	\$ 59,134,582	\$ 77,181,275	\$ 38,278,062	\$ 101,071,145	\$ 55,731,086	\$ -	\$ -	\$ 48,003	\$ -	\$ -	\$ -	\$ 489,002,189
20	RATE OF RETURN	7.85%	10.20%	19.43%	5.52%	9.85%	10.69%	4.70%	-1.54%			18.19%				7.09%

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Rate of Return by Customer Class Schedule C Page 1 of 2														
		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
1	PRESENT															
2	REVENUES: (projected test year)															
3	Gas Sales (due to growth)	\$ 5,662,789	\$ 19,410,451	\$ 959,976	\$ 7,007,484	\$ 9,555,830	\$ 5,020,932	\$ 9,104,215	\$ 3,185,816	\$ -	\$ -	\$ 10,768	\$ -	\$ 2,598,855	\$ 270,971	\$ 62,788,089
4	Other Operating Revenue	\$ 302,648	\$ 1,569,984	\$ 17,789	\$ 181,571	\$ 16,182	\$ (9,687)	\$ (96,616)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 1,912,587
5	Revenue Credit (KDS)	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
6	Unbilled	\$ 837	\$ 4,372	\$ 383	\$ 4,428	\$ 8,101	\$ 4,267	\$ 11,599	\$ 6,270	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 40,263
7	Total	\$6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
8	EXPENSES:															
9	Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	O&M Expenses	\$ 3,909,449	\$ 10,220,557	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ -	\$ -	\$ 1,142	\$ -	\$ -	\$ 172,248	\$ 25,980,967
11	Depreciation Expenses	\$ 1,325,665	\$ 4,186,040	\$ 199,832	\$ 2,271,433	\$ 2,980,013	\$ 1,478,593	\$ 3,871,692	\$ 2,134,937	\$ -	\$ -	\$ 1,857	\$ -	\$ -	\$ -	\$ 18,450,061
12	Amortization Expenses	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
13	Taxes Other Than Income--Fixed	\$ 458,888	\$ 1,449,025	\$ 69,173	\$ 786,271	\$ 1,031,551	\$ 511,825	\$ 1,340,212	\$ 739,022	\$ -	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ 6,386,610
14	Taxes Other Than Income--Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Total Expenses excluding Income Taxes	\$ 5,775,267	\$ 16,180,278	\$ 564,119	\$ 7,126,758	\$ 7,068,191	\$ 3,401,165	\$ 8,107,323	\$ 4,469,514	\$ -	\$ -	\$ 3,895	\$ -	\$ -	\$ 172,248	\$ 52,868,759
16	INCOME TAXES:	\$ 60,254	\$ 187,235	\$ 8,631	\$ 96,160	\$ 125,538	\$ 62,262	\$ 162,809	\$ 89,774	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ 792,742
17	NET OPERATING INCOME:	\$188,960	\$ 4,933,403	\$ 433,889	\$ 249,441	\$ 2,899,628	\$ 1,813,787	\$ 1,485,354	\$ (1,030,839)	\$ -	\$ -	\$ 7,092	\$ -	\$ -	\$ 98,723	\$ 11,079,438
18	RATE BASE:	\$37,013,698	\$114,937,384	\$5,290,308	\$58,961,172	\$76,887,111	\$38,128,919	\$100,654,842	\$55,501,582	\$ -	\$ -	\$ 47,805	\$ -	\$ -	\$ -	\$ 487,422,823
19	RATE OF RETURN	0.51%	4.29%	8.20%	0.42%	3.77%	4.76%	1.48%	-1.86%			14.84%		0.00%	0.00%	2.27%
20	Parity	22%	189%	361%	19%	166%	209%	65%	-82%			653%		0%	0%	100%

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Rate of Return by Customer Class
Schedule C Page 1 of 2

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
1 PRESENT															
2 REVENUES: (projected test year)															
3 Gas Sales (due to growth)	\$ 5,662,789	\$ 19,410,451	\$ 959,976	\$ 7,007,484	\$ 9,555,830	\$ 5,020,932	\$ 9,104,215	\$ 3,185,816	\$ -	\$ -	\$ 10,768	\$ -	\$ 2,598,855	\$ 270,971	\$ 62,788,089
4 Other Operating Revenue	\$ 302,648	\$ 1,569,984	\$ 17,789	\$ 181,571	\$ 16,182	\$ (9,687)	\$ (96,616)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 1,912,587
5 Revenue Credit (KDS)	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
6 Unbilled	\$ 837	\$ 4,372	\$ 383	\$ 4,428	\$ 8,101	\$ 4,267	\$ 11,599	\$ 6,270	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 40,263
7 Total	\$6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
8 EXPENSES:															
9 Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 O&M Expenses	\$ 3,909,449	\$ 10,220,556	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ -	\$ -	\$ 1,142	\$ -	\$ -	\$ 172,248	\$ 25,980,966
11 Depreciation Expenses	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ -	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ 15,265,451
12 Amortization Expenses	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
13 Taxes Other Than Income--Fixed	\$ 458,125	\$ 1,447,402	\$ 69,175	\$ 786,028	\$ 1,032,105	\$ 512,141	\$ 1,341,344	\$ 739,646	\$ -	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ 6,386,610
14 Taxes Other Than Income--Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Total Expenses excluding Income Taxes	\$ 5,543,863	\$ 15,452,237	\$ 529,633	\$ 6,733,866	\$ 6,555,698	\$ 3,147,023	\$ 7,442,880	\$ 4,103,123	\$ -	\$ -	\$ 3,576	\$ -	\$ -	\$ 172,248	\$ 49,684,148
16 INCOME TAXES:	\$ 123,891	\$ 385,180	\$ 17,777	\$ 197,987	\$ 258,701	\$ 128,317	\$ 335,616	\$ 185,060	\$ -	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ 1,632,691
17 NET OPERATING INCOME:	\$356,728	\$ 5,463,499	\$ 459,229	\$ 540,506	\$ 3,278,957	\$ 2,001,873	\$ 1,976,991	\$ (759,734)	\$ -	\$ -	\$ 7,328	\$ -	\$ -	\$ 98,723	\$ 13,424,100
18 RATE BASE:	\$ 37,072,015	\$ 115,178,440	\$ 5,307,580	\$ 59,134,582	\$ 77,181,275	\$ 38,278,062	\$ 101,071,145	\$ 55,731,086	\$ -	\$ -	\$ 48,003	\$ -	\$ -	\$ -	\$ 489,002,189
19 RATE OF RETURN	0.96%	4.74%	8.65%	0.91%	4.25%	5.23%	1.96%	-1.36%			15.27%		0.00%	0.00%	2.75%
20 Parity	35%	173%	315%	33%	155%	191%	71%	-50%			556%		0%	0%	100%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5-6

RECAP SCHEDULES:

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Derivation Of Revenue Deficiency Schedule D																	
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		
1	CUSTOMER COSTS	\$ 7,287,579	\$ 18,151,877	\$ 374,278	\$ 5,772,747	\$ 2,282,724	\$ 879,644	\$ 471,576	\$ 264,355	\$ -	\$ -	\$ 231	\$ -	\$ -	\$ 172,248	\$ 35,657,259		
2	CAPACITY COSTS	\$ 1,155,294	\$ 6,274,094	\$ 565,492	\$ 5,535,075	\$ 10,186,768	\$ 5,194,224	\$ 14,613,746	\$ 8,055,957	\$ -	\$ -	\$ 7,006	\$ -	\$ -	\$ -	\$ 51,587,655		
3	COMMODITY COSTS	\$ 20,599	\$ 107,656	\$ 9,428	\$ 109,043	\$ 199,486	\$ 105,076	\$ 285,622	\$ 154,405	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 991,458		
4	REVENUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
5	TOTAL	\$ 8,463,472	\$ 24,533,627	\$ 949,198	\$ 11,416,865	\$ 12,668,977	\$ 6,178,944	\$ 15,370,944	\$ 8,474,717	\$ -	\$ -	\$ 7,379	\$ -	\$ -	\$ 172,248	\$ 88,236,372		
6	less: REVENUE AT PRESENT RATES	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939		
7	(in the projected test year)																	
8	less: REVENUE ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
9	equals: REVENUE AT PRESENT RATES	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939		
10	equals: GAS SALES RETURN (NOI) DEFICIENCY	\$ 2,438,991	\$ 3,232,711	\$ (57,442)	\$ 3,944,506	\$ 2,575,621	\$ 901,730	\$ 5,615,458	\$ 4,946,268	\$ -	\$ -	\$ (3,686)	\$ -	\$ -	\$ (98,723)	\$ 23,495,433		
11	plus: DEFICIENCY DUE TO REVENUE EXPANSION																	
12	REGULATORY ASSESSMENT	0.50%	\$ 16,496	\$ 21,864	\$ (389)	\$ 26,679	\$ 17,420	\$ 6,099	\$ 37,980	\$ -	\$ -	\$ (25)	\$ -	\$ -	\$ (668)	\$ 158,911		
13	BAD DEBT	0.4382%	\$ 14,457	\$ 19,162	\$ (340)	\$ 23,381	\$ 15,267	\$ 5,345	\$ 33,286	\$ -	\$ -	\$ (22)	\$ -	\$ -	\$ (585)	\$ 139,270		
14	STATE INCOME TAX	5.50%	\$ 179,755	\$ 238,252	\$ (4,233)	\$ 290,712	\$ 189,825	\$ 66,458	\$ 413,862	\$ -	\$ -	\$ (272)	\$ -	\$ -	\$ (7,276)	\$ 1,731,625		
15	FEDERAL INCOME TAX	21.03%	\$ 649,524	\$ 860,898	\$ (15,297)	\$ 1,050,455	\$ 685,910	\$ 240,138	\$ 1,495,444	\$ -	\$ -	\$ (982)	\$ -	\$ -	\$ (26,291)	\$ 6,257,033		
16	plus: DEFICIENCY IN OTHER OPERATING REV.																	
17	equals: TOTAL REVENUE DEFICIENCY	\$ 3,299,223	\$ 4,372,887	\$ (77,701)	\$ 5,335,733	\$ 3,484,043	\$ 1,219,771	\$ 7,596,030	\$ 6,690,817	\$ -	\$ -	\$ (4,987)	\$ -	\$ -	\$ (133,543)	\$ 31,782,272		
18	UNIT COSTS:																	
19	Customer	\$ 27.33	\$ 23.17	\$ 21.22	\$ 121.19	\$ 115.50	\$ 244.08	\$ 587.18	\$ 3,942.20			\$ 6.23		\$ -		\$ 25.28		
20	Capacity	\$ 0.60878	\$ 0.53631	\$ 0.43012	\$ 0.58174	\$ 0.50851	\$ 0.46230	\$ 0.59709	\$ 0.72921			\$ 0.12495		\$ -		\$ 0.40638		
21	Commodity	\$ 0.01085	\$ 0.00920	\$ 0.00717	\$ 0.01146	\$ 0.00996	\$ 0.00935	\$ 0.01167	\$ 0.01398			\$ 0.00253		\$ -		\$ 0.00781		
22	Present	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939		
23	Equalized at Proposed Rates	\$ 9,323,704	\$ 25,673,804	\$ 928,938	\$ 12,808,092	\$ 13,577,399	\$ 6,496,985	\$ 17,351,516	\$ 10,219,266	\$ -	\$ -	\$ 6,078	\$ -	\$ -	\$ 137,428	\$ 96,523,211		

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Derivation Of Revenue Deficiency
Schedule D

		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
1	CUSTOMER COSTS	\$ 7,159,897	\$ 17,833,846	\$ 367,721	\$ 5,665,838	\$ 2,240,448	\$ 863,354	\$ 462,843	\$ 259,459	\$ -	\$ -	\$ 226	\$ -	\$ -	\$ 172,248	\$ 35,025,879
2	CAPACITY COSTS	\$ 1,119,443	\$ 6,079,399	\$ 547,944	\$ 5,363,314	\$ 9,870,657	\$ 5,033,039	\$ 14,160,259	\$ 7,805,968	\$ -	\$ -	\$ 6,789	\$ -	\$ -	\$ -	\$ 49,986,812
3	COMMODITY COSTS	\$ 20,622	\$ 107,774	\$ 9,438	\$ 109,163	\$ 199,705	\$ 105,191	\$ 285,936	\$ 154,575	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 992,547
4	REVENUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	TOTAL	\$ 8,299,962	\$ 24,021,019	\$ 925,102	\$ 11,138,314	\$ 12,310,811	\$ 6,001,585	\$ 14,909,038	\$ 8,220,002	\$ -	\$ -	\$ 7,157	\$ -	\$ -	\$ 172,248	\$ 86,005,239
6	less: REVENUE AT PRESENT RATES	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
7	(in the projected test year)															
8	less: REVENUE ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	equals: REVENUE AT PRESENT RATES	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
10	equals: GAS SALES RETURN (NOI) DEFICIENCY	\$ 2,275,480	\$ 2,720,103	\$ (81,537)	\$ 3,665,955	\$ 2,217,454	\$ 724,371	\$ 5,153,552	\$ 4,691,553	\$ -	\$ -	\$ (3,908)	\$ -	\$ -	\$ (98,723)	\$ 21,264,300
11	plus: DEFICIENCY DUE TO REVENUE EXPANSION															
12	REGULATORY ASSESSMENT	0.50%	\$ 15,390	\$ 18,397	\$ (551)	\$ 24,795	\$ 14,998	\$ 4,899	\$ 34,856	\$ 31,731	\$ -	\$ (26)	\$ -	\$ -	\$ (668)	\$ 143,821
13	BAD DEBT	0.4382%	\$ 13,488	\$ 16,123	\$ (483)	\$ 21,730	\$ 13,144	\$ 4,294	\$ 30,548	\$ 27,809	\$ -	\$ (23)	\$ -	\$ -	\$ (585)	\$ 126,045
14	STATE INCOME TAX	5.50%	\$ 167,704	\$ 200,473	\$ (6,009)	\$ 270,183	\$ 163,427	\$ 53,386	\$ 379,819	\$ 345,770	\$ -	\$ (288)	\$ -	\$ -	\$ (7,276)	\$ 1,567,189
15	FEDERAL INCOME TAX	21.03%	\$ 605,980	\$ 724,386	\$ (21,714)	\$ 976,275	\$ 590,527	\$ 192,906	\$ 1,372,434	\$ 1,249,400	\$ -	\$ (1,041)	\$ -	\$ -	\$ (26,291)	\$ 5,662,863
16	plus: DEFICIENCY IN OTHER OPERATING REV.															
17	equals: TOTAL REVENUE DEFICIENCY	\$ 3,078,042	\$ 3,679,483	\$ (110,295)	\$ 4,958,937	\$ 2,999,550	\$ 979,856	\$ 6,971,209	\$ 6,346,264	\$ -	\$ -	\$ (5,286)	\$ -	\$ -	\$ (133,543)	\$ 28,764,218
UNIT COSTS:																
18	Customer	\$ 26.49	\$ 22.28	\$ 20.00	\$ 117.15	\$ 110.58	\$ 232.73	\$ 566.05	\$ 3,831.46			\$ 4.93	\$ -	\$ -	\$ -	\$ 24.83
19	Capacity	\$ 0.58184	\$ 0.50861	\$ 0.39981	\$ 0.55518	\$ 0.48062	\$ 0.43518	\$ 0.56826	\$ 0.69969			\$ 0.09762	\$ -	\$ -	\$ -	\$ 0.39377
20	Commodity	\$ 0.01072	\$ 0.00902	\$ 0.00689	\$ 0.01130	\$ 0.00972	\$ 0.00910	\$ 0.01147	\$ 0.01386			\$ 0.00204	\$ -	\$ -	\$ -	\$ 0.00782
21	Present	\$ 6,024,482	\$ 21,300,916	\$ 1,006,639	\$ 7,472,359	\$ 10,093,356	\$ 5,277,214	\$ 9,755,487	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,740,939
22	Equalized at Proposed Rates	\$ 9,102,524	\$ 24,980,400	\$ 896,344	\$ 12,431,296	\$ 13,092,907	\$ 6,257,070	\$ 16,726,696	\$ 9,874,713	\$ -	\$ -	\$ 5,779	\$ -	\$ -	\$ 137,428	\$ 93,505,157

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

		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
1	SUMMARY															
2	Rate Base	\$ 37,013,698	\$ 114,937,384	\$ 5,290,308	\$ 58,961,172	\$ 76,887,111	\$ 38,128,919	\$ 100,654,842	\$ 55,501,582	\$ -	\$ -	\$ 47,805	\$ -	\$ -	\$ -	487,422,823
3	O&M	\$ 3,909,449	\$ 10,220,557	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ -	\$ -	\$ 1,142	\$ -	\$ -	172,248	\$ 25,980,967
4	DEPRECIATION	\$ 1,325,665	\$ 4,186,040	\$ 199,832	\$ 2,271,433	\$ 2,980,013	\$ 1,478,593	\$ 3,871,692	\$ 2,134,937	\$ -	\$ -	\$ 1,857	\$ -	\$ -	\$ -	\$ 18,450,061
5	AMORTIZATION EXPENSES	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
6	TAXES OTHER THAN INCOME - OTHER	\$ 458,888	\$ 1,449,025	\$ 69,173	\$ 786,271	\$ 1,031,551	\$ 511,825	\$ 1,340,212	\$ 739,022	\$ -	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ 6,386,610
7	TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	INCOME TAXES TOTAL	\$ 60,254	\$ 187,235	\$ 8,631	\$ 96,160	\$ 125,538	\$ 62,262	\$ 162,809	\$ 89,774	\$ -	\$ -	\$ 78	\$ -	\$ -	\$ -	\$ 792,742
9	REVENUE CREDITED TO COS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	TOTAL COST - CUSTOMER	\$ 7,287,579	\$ 18,151,877	\$ 374,278	\$ 5,772,747	\$ 2,282,724	\$ 879,644	\$ 471,576	\$ 264,355	\$ -	\$ -	\$ 231	\$ -	\$ -	172,248	\$ 35,657,259
11	TOTAL COST - CAPACITY	\$ 1,155,294	\$ 6,274,094	\$ 565,492	\$ 5,535,075	\$ 10,186,768	\$ 5,194,224	\$ 14,613,746	\$ 8,055,957	\$ -	\$ -	\$ 7,006	\$ -	\$ -	\$ -	\$ 51,587,655
12	TOTAL COST - COMMODITY	\$ 20,599	\$ 107,656	\$ 9,428	\$ 109,043	\$ 199,486	\$ 105,076	\$ 285,622	\$ 154,405	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 991,458
13	TOTAL COST - REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	NO. OF CUSTOMERS: SALES	30,878	76,910	1,349	5,825	2,100	360	100	10	-	-	1	-	-	-	117,532
15	Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	-	-	3,029	-	-	-	22,307,292
16	ANNUAL SALES	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498			18,177		-	-	126,942,853

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

Type of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose

Docket No.: 20220069-GU

Line
No.

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
	SUMMARY															
1	Rate Base	\$ 37,072,015	\$ 115,178,440	\$ 5,307,580	\$ 59,134,582	\$ 77,181,275	\$ 38,278,062	\$ 101,071,145	\$ 55,731,086	\$ -	\$ -	\$ 48,003	\$ -	\$ -	\$ -	\$ 489,002,189
2	O&M	\$ 3,909,449	\$ 10,220,556	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ -	\$ -	\$ 1,142	\$ -	\$ -	\$ 172,248	\$ 25,980,966
3	DEPRECIATION	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ -	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ 15,265,451
4	AMORTIZATION EXPENSES	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
5	TAXES OTHER THAN INCOME - OTHER	\$ 458,125	\$ 1,447,402	\$ 69,175	\$ 786,028	\$ 1,032,105	\$ 512,141	\$ 1,341,344	\$ 739,646	\$ -	\$ -	\$ 643	\$ -	\$ -	\$ -	\$ 6,386,610
6	TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	INCOME TAXES TOTAL	\$ 123,891	\$ 385,180	\$ 17,777	\$ 197,987	\$ 258,701	\$ 128,317	\$ 335,616	\$ 185,060	\$ -	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ 1,632,691
8	REVENUE CREDITED TO COS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	TOTAL COST - CUSTOMER	\$ 7,159,897	\$ 17,833,846	\$ 367,721	\$ 5,665,838	\$ 2,240,448	\$ 863,354	\$ 462,843	\$ 259,459	\$ -	\$ -	\$ 226	\$ -	\$ -	\$ 172,248	\$ 35,025,879
10	TOTAL COST - CAPACITY	\$ 1,119,443	\$ 6,079,399	\$ 547,944	\$ 5,363,314	\$ 9,870,657	\$ 5,033,039	\$ 14,160,259	\$ 7,805,968	\$ -	\$ -	\$ 6,789	\$ -	\$ -	\$ -	\$ 49,986,812
11	TOTAL COST - COMMODITY	\$ 20,622	\$ 107,774	\$ 9,438	\$ 109,163	\$ 199,705	\$ 105,191	\$ 285,936	\$ 154,575	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ 992,547
12	TOTAL COST - REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	NO. OF CUSTOMERS: SALES	30,878	76,910	1,349	5,825	2,100	360	100	10	-	-	1	-	-	-	117,532
14	Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	-	-	3,029	-	-	-	22,307,292
15	ANNUAL SALES	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	-	-	18,177	-	-	-	126,942,853

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

		SALES & TRANSPORTATION SERVICES:														
Line No.												GAS	NATURAL	CONTRACT	THIRD PARTY	TOTAL SALES &
	SUMMARY	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	LIGHTING	GAS VEHICLES	DEMAND	SUPPLIER	TRANSPORTATION
1	RATE BASE	\$ 37,013,698	\$ 114,937,384	\$ 5,290,308	\$ 58,961,172	\$ 76,887,111	\$ 38,128,919	\$ 100,654,842	\$ 55,501,582	\$ 0	\$ 0	\$ 47,805	\$ 0	\$ 0	\$ 0	\$ 487,422,823
2	O&M	\$ 3,909,449	\$ 10,220,557	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ 0	\$ 0	\$ 1,142	\$ 0	\$ 0	172,248	\$ 25,980,967
3	DEPRECIATION	\$ 1,325,665	\$ 4,186,040	\$ 199,832	\$ 2,271,433	\$ 2,980,013	\$ 1,478,593	\$ 3,871,692	\$ 2,134,937	\$ 0	\$ 0	\$ 1,857	\$ 0	\$ 0	\$ 0	\$ 18,450,061
4	AMORTIZATION EXPENSES	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ 0	\$ 0	\$ 253	\$ 0	\$ 0	\$ 0	\$ 2,051,121
5	TAXES OTHER THAN INCOME - OTHER	\$ 458,888	\$ 1,449,025	\$ 69,173	\$ 786,271	\$ 1,031,551	\$ 511,825	\$ 1,340,212	\$ 739,022	\$ 0	\$ 0	\$ 643	\$ 0	\$ 0	\$ 0	\$ 6,386,610
6	TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7	INCOME TAXES TOTAL	\$ 60,254	\$ 187,235	\$ 8,631	\$ 96,160	\$ 125,538	\$ 62,262	\$ 162,809	\$ 89,774	\$ 0	\$ 0	\$ 78	\$ 0	\$ 0	\$ 0	\$ 792,742
8	REVENUE CREDITED TO COS:	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
9	TOTAL COST - CUSTOMER	\$ 7,287,579	\$ 18,151,877	\$ 374,278	\$ 5,772,747	\$ 2,282,724	\$ 879,644	\$ 471,576	\$ 264,355	\$ 0	\$ 0	\$ 231	\$ 0	\$ 0	172,248	\$ 35,657,259
10	TOTAL COST - CAPACITY	\$ 1,155,294	\$ 6,274,094	\$ 565,492	\$ 5,535,075	\$ 10,186,768	\$ 5,194,224	\$ 14,613,746	\$ 8,055,957	\$ 0	\$ 0	\$ 7,006	\$ 0	\$ 0	\$ 0	\$ 51,587,655
11	TOTAL COST - COMMODITY	\$ 20,599	\$ 107,656	\$ 9,428	\$ 109,043	\$ 199,486	\$ 105,076	\$ 285,622	\$ 154,405	\$ 0	\$ 0	\$ 142	\$ 0	\$ 0	\$ 0	\$ 991,458
12	TOTAL COST - REVENUE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	NO. OF CUSTOMERS: SALES & TRANSPORTATION	30,878	76,910	1,349	5,825	2,100	360	100	10	0	0	1	0	0	0	117,532
14	Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	0	0	3,029	0	0	0	22,307,292
15	ANNUAL SALES (therms)	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0	0	126,942,853

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

SALES & TRANSPORTATION SERVICES:

SUMMARY	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	TOTAL SALES & TRANSPORTATION
RATE BASE	\$ 37,072,015	\$ 115,178,440	\$ 5,307,580	\$ 59,134,582	\$ 77,181,275	\$ 38,278,062	\$ 101,071,145	\$ 55,731,086	\$ 0	\$ 0	\$ 48,003	\$ 0	\$ 0	\$ 0	\$ 489,002,189
O&M	\$ 3,909,449	\$ 10,220,556	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ 0	\$ 0	\$ 1,142	\$ 0	\$ 0	\$ 172,248	\$ 25,980,966
DEPRECIATION	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ 0	\$ 0	\$ 1,538	\$ 0	\$ 0	\$ 0	\$ 15,265,451
AMORTIZATION EXPENSES	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ 0	\$ 0	\$ 253	\$ 0	\$ 0	\$ 0	\$ 2,051,121
TAXES OTHER THAN INCOME - OTHER	\$ 458,125	\$ 1,447,402	\$ 69,175	\$ 786,028	\$ 1,032,105	\$ 512,141	\$ 1,341,344	\$ 739,646	\$ 0	\$ 0	\$ 643	\$ 0	\$ 0	\$ 0	\$ 6,386,610
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INCOME TAXES TOTAL	\$ 123,891	\$ 385,180	\$ 17,777	\$ 197,987	\$ 258,701	\$ 128,317	\$ 335,616	\$ 185,060	\$ 0	\$ 0	\$ 161	\$ 0	\$ 0	\$ 0	\$ 1,632,691
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COST - CUSTOMER	\$ 7,159,897	\$ 17,833,846	\$ 367,721	\$ 5,665,838	\$ 2,240,448	\$ 863,354	\$ 462,843	\$ 259,459	\$ 0	\$ 0	\$ 226	\$ 0	\$ 0	\$ 172,248	\$ 35,025,879
TOTAL COST - CAPACITY	\$ 1,119,443	\$ 6,079,399	\$ 547,944	\$ 5,363,314	\$ 9,870,657	\$ 5,033,039	\$ 14,160,259	\$ 7,805,968	\$ 0	\$ 0	\$ 6,789	\$ 0	\$ 0	\$ 0	\$ 49,986,812
TOTAL COST - COMMODITY	\$ 20,622	\$ 107,774	\$ 9,438	\$ 109,163	\$ 199,705	\$ 105,191	\$ 285,936	\$ 154,575	\$ 0	\$ 0	\$ 142	\$ 0	\$ 0	\$ 0	\$ 992,547
TOTAL COST - REVENUE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NO. OF CUSTOMERS: SALES & TRANSPORTATION	30,878	76,910	1,349	5,825	2,100	360	100	10	0	0	1	0	0	0	117,532
Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	0	0	3,029	0	0	0	22,307,292
ANNUAL SALES (therms)	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0	0	126,942,853

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Allocation of Cost of Service to Customer Classes Schedule E 2 of 2														
		SALES & TRANSPORTATION SERVICES:														
		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	TOTAL SALES & TRANSPORTATION
1	TAXES OTHER THAN INCOME TAXES:															
2	Customer	\$ 354,794	\$ 883,719	\$ 18,222	\$ 287,552	\$ 113,707	\$ 43,817	\$ 23,490	\$ 13,168	\$ 0	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0	1,738,481
3	Capacity	\$ 104,094	\$ 565,306	\$ 50,952	\$ 498,719	\$ 917,844	\$ 468,008	\$ 1,316,721	\$ 725,854	\$ 0	\$ 0	\$ 631	\$ 0	\$ 0	\$ 0	4,648,129
4	Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
5	Subtotal	\$ 458,888	\$ 1,449,025	\$ 69,173	\$ 786,271	\$ 1,031,551	\$ 511,825	\$ 1,340,212	\$ 739,022	\$ 0	\$ 0	\$ 643	\$ 0	\$ 0	\$ 0	6,386,610
6	Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
7	Total	\$ 458,888	\$ 1,449,025	\$ 69,173	\$ 786,271	\$ 1,031,551	\$ 511,825	\$ 1,340,212	\$ 739,022	\$ 0	\$ 0	\$ 643	\$ 0	\$ 0	\$ 0	6,386,610
8	RETURN (NOI)															
9	Customer	\$ 2,076,710	\$ 5,172,662	\$ 106,656	\$ 1,552,451	\$ 613,888	\$ 236,561	\$ 126,820	\$ 71,092	\$ 0	\$ 0	\$ 62	\$ 0	\$ 0	\$ 0	9,956,903
10	Capacity	\$ 550,305	\$ 2,988,560	\$ 269,363	\$ 2,636,541	\$ 4,852,297	\$ 2,474,182	\$ 6,961,014	\$ 3,837,321	\$ 0	\$ 0	\$ 3,337	\$ 0	\$ 0	\$ 0	24,572,918
11	Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
12	Commodity	\$ 936	\$ 4,892	\$ 428	\$ 4,955	\$ 9,064	\$ 4,774	\$ 12,978	\$ 7,016	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	45,050
13	Total	\$ 2,627,951	\$ 8,166,114	\$ 376,447	\$ 4,193,947	\$ 5,475,249	\$ 2,715,517	\$ 7,100,812	\$ 3,915,429	\$ 0	\$ 0	\$ 3,406	\$ 0	\$ 0	\$ 0	34,574,871
14	INCOME TAXES															
15	Customer	\$ 47,615	\$ 118,600	\$ 2,445	\$ 35,595	\$ 14,075	\$ 5,424	\$ 2,908	\$ 1,630	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	228,295
16	Capacity	\$ 12,618	\$ 68,523	\$ 6,176	\$ 60,451	\$ 111,255	\$ 56,729	\$ 159,604	\$ 87,983	\$ 0	\$ 0	\$ 77	\$ 0	\$ 0	\$ 0	563,415
17	Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
18	Commodity	\$ 21	\$ 112	\$ 10	\$ 114	\$ 208	\$ 109	\$ 298	\$ 161	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,033
19	Total	\$ 60,254	\$ 187,235	\$ 8,631	\$ 96,160	\$ 125,538	\$ 62,262	\$ 162,809	\$ 89,774	\$ 0	\$ 0	\$ 78	\$ 0	\$ 0	\$ 0	792,742
20	REVENUE CREDITED TO COS:															
21	Capacity															
22	TOTAL COST OF SERVICE:															
23	Customer	\$ 7,287,579	\$ 18,151,877	\$ 374,278	\$ 5,772,747	\$ 2,282,724	\$ 879,644	\$ 471,576	\$ 264,355	\$ 0	\$ 0	\$ 231	\$ 0	\$ 0	\$ 172,248	35,657,259
24	Capacity	\$ 1,155,294	\$ 6,274,094	\$ 565,492	\$ 5,535,075	\$ 10,186,768	\$ 5,194,224	\$ 14,613,746	\$ 8,055,957	\$ 0	\$ 0	\$ 7,006	\$ 0	\$ 0	\$ 0	51,587,655
25	Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
26	Commodity	\$ 20,599	\$ 107,656	\$ 9,428	\$ 109,043	\$ 199,486	\$ 105,076	\$ 285,622	\$ 154,405	\$ 0	\$ 0	\$ 142	\$ 0	\$ 0	\$ 0	991,458
27	Subtotal	\$ 8,463,472	\$ 24,533,627	\$ 949,198	\$ 11,416,865	\$ 12,668,977	\$ 6,178,944	\$ 15,370,944	\$ 8,474,717	\$ 0	\$ 0	\$ 7,379	\$ 0	\$ 0	\$ 172,248	88,236,372
28	Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
29	Total	\$ 8,463,472	\$ 24,533,627	\$ 949,198	\$ 11,416,865	\$ 12,668,977	\$ 6,178,944	\$ 15,370,944	\$ 8,474,717	\$ 0	\$ 0	\$ 7,379	\$ 0	\$ 0	\$ 172,248	88,236,372

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No

Allocation of Cost of Service to Customer Classes
Schedule E 2 of 2

SALES & TRANSPORTATION SERVICES:

	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	TOTAL SALES & TRANSPORTATION
TAXES OTHER THAN INCOME TAXES:															
1 Customer	\$ 353,937	\$ 881,586	\$ 18,178	\$ 286,858	\$ 113,433	\$ 43,711	\$ 23,433	\$ 13,136	\$ 0	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0	\$ 1,734,285
2 Capacity	\$ 104,188	\$ 565,816	\$ 50,998	\$ 499,169	\$ 918,672	\$ 468,430	\$ 1,317,910	\$ 726,510	\$ 0	\$ 0	\$ 632	\$ 0	\$ 0	\$ 0	\$ 4,652,325
3 Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
4 Subtotal	\$ 458,125	\$ 1,447,402	\$ 69,175	\$ 786,028	\$ 1,032,105	\$ 512,141	\$ 1,341,344	\$ 739,646	\$ 0	\$ 0	\$ 643	\$ 0	\$ 0	\$ 0	\$ 6,386,610
5 Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6 Total	\$ 458,125	\$ 1,447,402	\$ 69,175	\$ 786,028	\$ 1,032,105	\$ 512,141	\$ 1,341,344	\$ 739,646	\$ 0	\$ 0	\$ 643	\$ 0	\$ 0	\$ 0	\$ 6,386,610
RETURN (NOI)															
7 Customer	\$ 2,078,625	\$ 5,177,432	\$ 106,755	\$ 1,553,745	\$ 614,399	\$ 236,758	\$ 126,926	\$ 71,152	\$ 0	\$ 0	\$ 62	\$ 0	\$ 0	\$ 0	\$ 9,965,852
8 Capacity	\$ 552,647	\$ 3,001,279	\$ 270,509	\$ 2,647,761	\$ 4,872,947	\$ 2,484,712	\$ 6,990,638	\$ 3,853,651	\$ 0	\$ 0	\$ 3,351	\$ 0	\$ 0	\$ 0	\$ 24,677,495
9 Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
10 Commodity	\$ 936	\$ 4,892	\$ 428	\$ 4,955	\$ 9,065	\$ 4,775	\$ 12,979	\$ 7,016	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 45,052
11 Total	\$ 2,632,208	\$ 8,183,602	\$ 377,692	\$ 4,206,461	\$ 5,496,411	\$ 2,726,244	\$ 7,130,543	\$ 3,931,819	\$ 0	\$ 0	\$ 3,420	\$ 0	\$ 0	\$ 0	\$ 34,688,400
INCOME TAXES															
12 Customer	\$ 97,835	\$ 243,688	\$ 5,025	\$ 73,131	\$ 28,918	\$ 11,144	\$ 5,974	\$ 3,349	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 469,066
13 Capacity	\$ 26,012	\$ 141,262	\$ 12,732	\$ 124,623	\$ 229,357	\$ 116,949	\$ 329,031	\$ 181,381	\$ 0	\$ 0	\$ 158	\$ 0	\$ 0	\$ 0	\$ 1,161,504
14 Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
15 Commodity	\$ 44	\$ 230	\$ 20	\$ 233	\$ 427	\$ 225	\$ 611	\$ 330	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,120
16 Total	\$ 123,891	\$ 385,180	\$ 17,777	\$ 197,987	\$ 258,701	\$ 128,317	\$ 335,616	\$ 185,060	\$ 0	\$ 0	\$ 161	\$ 0	\$ 0	\$ 0	\$ 1,632,691
REVENUE CREDITED TO COS:															
Capacity															
TOTAL COST OF SERVICE:															
17 Customer	\$ 7,159,897	\$ 17,833,846	\$ 367,721	\$ 5,665,838	\$ 2,240,448	\$ 863,354	\$ 462,843	\$ 259,459	\$ 0	\$ 0	\$ 226	\$ 0	\$ 0	172,248	\$ 35,025,879
18 Capacity	\$ 1,119,443	\$ 6,079,399	\$ 547,944	\$ 5,363,314	\$ 9,870,657	\$ 5,033,039	\$ 14,160,259	\$ 7,805,968	\$ 0	\$ 0	\$ 6,789	\$ 0	\$ 0	\$ 0	\$ 49,986,812
19 Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
20 Commodity	\$ 20,622	\$ 107,774	\$ 9,438	\$ 109,163	\$ 199,705	\$ 105,191	\$ 285,936	\$ 154,575	\$ 0	\$ 0	\$ 142	\$ 0	\$ 0	\$ 0	\$ 992,547
21 Subtotal	\$ 8,299,962	\$ 24,021,019	\$ 925,102	\$ 11,138,314	\$ 12,310,811	\$ 6,001,585	\$ 14,909,038	\$ 8,220,002	\$ 0	\$ 0	\$ 7,157	\$ 0	\$ 0	172,248	\$ 86,005,239
22 Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
23 Total	\$ 8,299,962	\$ 24,021,019	\$ 925,102	\$ 11,138,314	\$ 12,310,811	\$ 6,001,585	\$ 14,909,038	\$ 8,220,002	\$ 0	\$ 0	\$ 7,157	\$ 0	\$ 0	\$ 172,248	\$ 86,005,239

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Allocation of Cost of Service to Customer Classes
Schedule E 1 of 2

SALES & TRANSPORTATION SERVICES:

	OPERATIONS AND MAINTENANCE EXP DIRECT AND SPECIAL ASSIGNMENTS:	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	TOTAL SALES & TRANSPORTATION
1	Customer															
2	878 Meters and House Regulators	\$ 200,068	\$ 498,329	\$ 10,275	\$ 162,151	\$ 64,119	\$ 24,708	\$ 13,246	\$ 7,425	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	980,328
3	893 Maint. of Meters & House Reg.	\$ 57,963	\$ 144,374	\$ 2,977	\$ 46,978	\$ 18,576	\$ 7,158	\$ 3,838	\$ 2,151	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	284,017
4	874 Mains & Services	\$ 86,593	\$ 215,686	\$ 4,447	\$ 70,182	\$ 27,752	\$ 10,694	\$ 5,733	\$ 3,214	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	424,304
5	892 Maint. of Services	\$ 46,985	\$ 117,031	\$ 2,413	\$ 38,081	\$ 15,058	\$ 5,803	\$ 3,111	\$ 1,744	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	230,228
6	All Other	\$ 3,352,212	\$ 8,349,679	\$ 172,164	\$ 2,716,892	\$ 1,074,344	\$ 413,997	\$ 221,943	\$ 124,416	\$ 0	\$ 0	\$ 109	\$ 0	\$ 0	\$ 172,248	16,598,004
7	Total	\$ 3,743,822	\$ 9,325,099	\$ 192,277	\$ 3,034,283	\$ 1,199,850	\$ 462,360	\$ 247,871	\$ 138,951	\$ 0	\$ 0	\$ 121	\$ 0	\$ 0	\$ 172,248	18,516,881
8	Capacity															
9	876 Measuring & Reg. Sta. Eq.- I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
10	890 Maint. of Meas. & Reg. Sta. Eq.-I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
11	874 Mains and Services	\$ 28,998	\$ 157,479	\$ 14,194	\$ 138,930	\$ 255,687	\$ 130,375	\$ 366,804	\$ 202,204	\$ 0	\$ 0	\$ 176	\$ 0	\$ 0	\$ 0	1,294,848
12	874 Mains and Services LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
13	887 Maint. of Mains	\$ 10,452	\$ 56,764	\$ 5,116	\$ 50,078	\$ 92,164	\$ 46,994	\$ 132,217	\$ 72,886	\$ 0	\$ 0	\$ 63	\$ 0	\$ 0	\$ 0	466,735
14	887 Maint. of Mains LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
15	All Other	\$ 106,535	\$ 578,562	\$ 52,147	\$ 510,414	\$ 939,367	\$ 478,983	\$ 1,347,599	\$ 742,876	\$ 0	\$ 0	\$ 646	\$ 0	\$ 0	\$ 0	4,757,128
16	All Other LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
17	LOCAL STORAGE PLANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
18	LOCAL STORAGE PLANT LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
19	Total	\$ 145,985	\$ 792,806	\$ 71,457	\$ 699,422	\$ 1,287,219	\$ 656,352	\$ 1,846,620	\$ 1,017,966	\$ 0	\$ 0	\$ 885	\$ 0	\$ 0	\$ 0	6,518,711
20	Commodity															
21	Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
22	Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
23	Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
24	All Other	\$ 19,642	\$ 102,652	\$ 8,990	\$ 103,975	\$ 190,214	\$ 100,192	\$ 272,347	\$ 147,228	\$ 0	\$ 0	\$ 135	\$ 0	\$ 0	\$ 0	945,375
24	Total	\$ 19,642	\$ 102,652	\$ 8,990	\$ 103,975	\$ 190,214	\$ 100,192	\$ 272,347	\$ 147,228	\$ 0	\$ 0	\$ 135	\$ 0	\$ 0	\$ 0	945,375
26	TOTAL O&M	\$ 3,909,449	\$ 10,220,557	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ -	\$ -	\$ 1,142	\$ -	\$ -	\$ 172,248	25,980,967
27	DEPRECIATION EXPENSE:															
28	Customer	\$ 1,024,952	\$ 2,552,947	\$ 52,640	\$ 830,700	\$ 328,485	\$ 126,581	\$ 67,860	\$ 38,041	\$ 0	\$ 0	\$ 33	\$ 0	\$ 0	\$ 0	5,022,240
29	Capacity	\$ 300,713	\$ 1,633,093	\$ 147,193	\$ 1,440,732	\$ 2,651,528	\$ 1,352,012	\$ 3,803,832	\$ 2,096,896	\$ 0	\$ 0	\$ 1,824	\$ 0	\$ 0	\$ 0	13,427,821
30	Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
31	Total	\$ 1,325,665	\$ 4,186,040	\$ 199,832	\$ 2,271,433	\$ 2,980,013	\$ 1,478,593	\$ 3,871,692	\$ 2,134,937	\$ 0	\$ 0	\$ 1,857	\$ 0	\$ 0	\$ 0	18,450,061
32	AMORT. OF GAS PLANT:															
33	Capacity	\$ 29,768	\$ 161,661	\$ 14,571	\$ 142,619	\$ 262,476	\$ 133,836	\$ 376,543	\$ 207,573	\$ 0	\$ 0	\$ 181	\$ 0	\$ 0	\$ 0	1,329,226
34	AMORT. OF PROPERTY LOSS:															
35	Capacity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
36	AMORT OF LIMITED TERM INVEST.															
37	Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
38	AMORT. OF ACQUISITION ADJ.:															
39	Customer	\$ 39,686	\$ 98,850	\$ 2,038	\$ 32,165	\$ 12,719	\$ 4,901	\$ 2,628	\$ 1,473	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	194,460
40	Capacity	\$ 11,812	\$ 64,147	\$ 5,782	\$ 56,591	\$ 104,150	\$ 53,106	\$ 149,412	\$ 82,364	\$ 0	\$ 0	\$ 72	\$ 0	\$ 0	\$ 0	527,434
41	Total	\$ 51,498	\$ 162,996	\$ 7,820	\$ 88,755	\$ 116,869	\$ 58,007	\$ 152,039	\$ 83,837	\$ 0	\$ 0	\$ 73	\$ 0	\$ 0	\$ 0	721,894
42	AMORT. OF CONVERSION COSTS:															
43	Commodity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

SUPPORTING SCHEDULES: H-2 p.5-6

Recap Schedules: H-2 p.1

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.Allocation of Cost of Service to Customer Classes
Schedule E 1 of 2

OPERATIONS AND MAINTENANCE EXP DIRECT AND SPECIAL ASSIGNMENTS:		SALES & TRANSPORTATION SERVICES:												GAS	NATURAL	CONTRACT	THIRD PARTY	TOTAL SALES & TRANSPORTATION
		RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	LIGHTING	GAS VEHICLES					
Customer																		
1	878 Meters and House Regulators	\$ 200,068	\$ 498,329	\$ 10,275	\$ 162,151	\$ 64,119	\$ 24,708	\$ 13,246	\$ 7,425	\$ 0	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 980,328	
2	893 Maint. of Meters & House Reg.	\$ 57,963	\$ 144,374	\$ 2,977	\$ 46,978	\$ 18,576	\$ 7,158	\$ 3,838	\$ 2,151	\$ 0	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	\$ 284,017	
3	874 Mains & Services	\$ 86,593	\$ 215,686	\$ 4,447	\$ 70,182	\$ 27,752	\$ 10,694	\$ 5,733	\$ 3,214	\$ 0	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	\$ 424,304	
4	892 Maint. of Services	\$ 46,985	\$ 117,031	\$ 2,413	\$ 38,081	\$ 15,058	\$ 5,803	\$ 3,111	\$ 1,744	\$ 0	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	\$ 230,228	
5	All Other	\$ 3,352,212	\$ 8,349,678	\$ 172,164	\$ 2,716,892	\$ 1,074,344	\$ 413,997	\$ 221,943	\$ 124,416	\$ 0	\$ 0	\$ 0	\$ 109	\$ 0	\$ 0	\$ 172,248	\$ 16,598,003	
6	Total	\$ 3,743,822	\$ 9,325,098	\$ 192,277	\$ 3,034,283	\$ 1,199,850	\$ 462,360	\$ 247,871	\$ 138,951	\$ 0	\$ 0	\$ 0	\$ 121	\$ 0	\$ 0	\$ 172,248	\$ 18,516,880	
Capacity																		
7	876 Measuring & Reg. Sta. Eq. - I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
8	890 Maint. of Meas.& Reg.Sta.Eq.-I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
9	874 Mains and Services	\$ 28,998	\$ 157,479	\$ 14,194	\$ 138,930	\$ 255,687	\$ 130,375	\$ 366,804	\$ 202,204	\$ 0	\$ 0	\$ 0	\$ 176	\$ 0	\$ 0	\$ 0	\$ 1,294,848	
10	874 Mains and Services LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
11	887 Maint. of Mains	\$ 10,452	\$ 56,764	\$ 5,116	\$ 50,078	\$ 92,164	\$ 46,994	\$ 132,217	\$ 72,886	\$ 0	\$ 0	\$ 0	\$ 63	\$ 0	\$ 0	\$ 0	\$ 466,735	
12	887 Maint. of Mains LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
13	All Other	\$ 106,535	\$ 578,562	\$ 52,147	\$ 510,414	\$ 939,367	\$ 478,983	\$ 1,347,599	\$ 742,876	\$ 0	\$ 0	\$ 0	\$ 646	\$ 0	\$ 0	\$ 0	\$ 4,757,128	
14	All Other LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
15	LOCAL STORAGE PLANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
16	LOCAL STORAGE PLANT LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
17	Total	\$ 145,985	\$ 792,806	\$ 71,457	\$ 699,422	\$ 1,287,219	\$ 656,352	\$ 1,846,620	\$ 1,017,965	\$ 0	\$ 0	\$ 0	\$ 885	\$ 0	\$ 0	\$ 0	\$ 6,518,711	
Commodity																		
18	Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
19	Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
20	Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
21	All Other	\$ 19,642	\$ 102,652	\$ 8,990	\$ 103,975	\$ 190,214	\$ 100,192	\$ 272,347	\$ 147,228	\$ 0	\$ 0	\$ 0	\$ 135	\$ 0	\$ 0	\$ 0	\$ 945,375	
22	Total	\$ 19,642	\$ 102,652	\$ 8,990	\$ 103,975	\$ 190,214	\$ 100,192	\$ 272,347	\$ 147,228	\$ 0	\$ 0	\$ 0	\$ 135	\$ 0	\$ 0	\$ 0	\$ 945,375	
23	TOTAL O&M	\$ 3,909,449	\$ 10,220,556	\$ 272,723	\$ 3,837,680	\$ 2,677,282	\$ 1,218,904	\$ 2,366,837	\$ 1,304,145	\$ -	\$ -	\$ 1,142	\$ -	\$ -	\$ -	\$ 172,248	\$ 25,980,966	
DEPRECIATION EXPENSE:																		
24	Customer	\$ 845,991	\$ 2,107,192	\$ 43,449	\$ 685,657	\$ 271,130	\$ 104,480	\$ 56,011	\$ 31,399	\$ 0	\$ 0	\$ 0	\$ 27	\$ 0	\$ 0	\$ 0	\$ 4,145,335	
25	Capacity	\$ 249,032	\$ 1,352,429	\$ 121,896	\$ 1,193,128	\$ 2,195,836	\$ 1,119,655	\$ 3,150,105	\$ 1,736,523	\$ 0	\$ 0	\$ 0	\$ 1,510	\$ 0	\$ 0	\$ 0	\$ 11,120,116	
26	Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
27	Total	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ 0	\$ 0	\$ 0	\$ 1,538	\$ 0	\$ 0	\$ 0	\$ 15,265,451	
AMORT. OF GAS PLANT:																		
28	Capacity	\$ 29,768	\$ 161,661	\$ 14,571	\$ 142,619	\$ 262,476	\$ 133,836	\$ 376,543	\$ 207,573	\$ 0	\$ 0	\$ 0	\$ 181	\$ 0	\$ 0	\$ 0	\$ 1,329,226	
AMORT. OF PROPERTY LOSS:																		
29	Capacity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
AMORT OF LIMITED TERM INVEST.																		
30	Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
AMORT. OF ACQUISITION ADJ.:																		
31	Customer	\$ 39,686	\$ 98,850	\$ 2,038	\$ 32,165	\$ 12,719	\$ 4,901	\$ 2,628	\$ 1,473	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	\$ 194,460	
32	Capacity	\$ 11,812	\$ 64,147	\$ 5,782	\$ 56,591	\$ 104,150	\$ 53,106	\$ 149,412	\$ 82,364	\$ 0	\$ 0	\$ 0	\$ 72	\$ 0	\$ 0	\$ 0	\$ 527,434	
33	Total	\$ 51,498	\$ 162,996	\$ 7,820	\$ 88,755	\$ 116,869	\$ 58,007	\$ 152,039	\$ 83,837	\$ 0	\$ 0	\$ 0	\$ 73	\$ 0	\$ 0	\$ 0	\$ 721,894	
AMORT. OF CONVERSION COSTS:																		
34	Commodity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Allocation of Rate Base to Customer Classes
Schedule F

SALES & TRANSPORTATION SERVICES:

RATE BASE BY CUSTOMER CLASS		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	TOTAL SALES & TRANSPORTATION
DIRECT AND SPECIAL ASSIGNMENTS:																
1	Customer															
2	Meters	\$ 6,479,361	\$ 16,138,769	\$ 332,769	\$ 5,251,375	\$ 2,076,557	\$ 800,198	\$ 428,985	\$ 240,480	\$ -	\$ -	\$ 210	\$ -	\$ -	\$ -	\$ 31,748,705
3	House Regulators	\$ 2,272,985.81	\$ 5,661,545.09	\$ 116,736.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,051,268
4	Services	\$ 14,614,090	\$ 36,400,725	\$ 750,556	\$ 11,844,389	\$ 4,683,640	\$ 1,804,834	\$ 967,569	\$ 542,398	\$ -	\$ -	\$ 473	\$ -	\$ -	\$ -	\$ 71,608,674
5	All Other	<u>\$ 5,910,197</u>	<u>\$ 14,721,099</u>	<u>\$ 303,538</u>	<u>\$ 4,790,081</u>	<u>\$ 1,894,147</u>	<u>\$ 729,907</u>	<u>\$ 391,302</u>	<u>\$ 219,355</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,959,817</u>
6	Total	\$ 29,276,634	\$ 72,922,138	\$ 1,503,600	\$ 21,885,845	\$ 8,654,344	\$ 3,334,939	\$ 1,787,857	\$ 1,002,233	\$ -	\$ -	\$ 875	\$ -	\$ -	\$ -	\$ 140,368,464
7	Capacity															
8	Industrial Meas.& Reg. Sta. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 981,895	\$ 541,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,523,174
9	Meas.&Reg.Sta.Eq.-Gen.	\$ 55,698	\$ 302,483	\$ 27,263	\$ 266,853	\$ 491,118	\$ 250,421	\$ 704,548	\$ 388,389	\$ -	\$ -	\$ 338	\$ -	\$ -	\$ -	\$ 2,487,111
10	Mains	\$ 4,830,168	\$ 26,231,365	\$ 2,364,265	\$ 23,141,601	\$ 42,589,866	\$ 21,716,536	\$ 61,098,622	\$ 33,681,156	\$ -	\$ -	\$ 29,291	\$ -	\$ -	\$ -	\$ 215,682,870
11	Mains Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	LNG Storage	\$ 1,161,727	\$ 6,309,029	\$ 568,640	\$ 5,565,895	\$ 10,243,489	\$ 5,223,146	\$ 14,695,117	\$ 8,100,813	\$ -	\$ -	\$ 7,045	\$ -	\$ -	\$ -	\$ 51,874,903
13	LNG Storage Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	All Other	<u>\$ 1,676,276</u>	<u>\$ 9,103,408</u>	<u>\$ 820,501</u>	<u>\$ 8,031,128</u>	<u>\$ 14,780,510</u>	<u>\$ 7,536,569</u>	<u>\$ 21,203,842</u>	<u>\$ 11,688,806</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,165</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,851,206</u>
15	Total	\$ 7,723,869	\$ 41,946,285	\$ 3,780,669	\$ 37,005,478	\$ 68,104,983	\$ 34,726,672	\$ 98,684,024	\$ 54,400,442	\$ -	\$ -	\$ 46,839	\$ -	\$ -	\$ -	\$ 346,419,262
16	Commodity															
17	Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	All Other	<u>\$ 13,195</u>	<u>\$ 68,961</u>	<u>\$ 6,039</u>	<u>\$ 69,850</u>	<u>\$ 127,784</u>	<u>\$ 67,308</u>	<u>\$ 182,961</u>	<u>\$ 98,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 635,097</u>
21	Total	\$ 13,195	\$ 68,961	\$ 6,039	\$ 69,850	\$ 127,784	\$ 67,308	\$ 182,961	\$ 98,907	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ 635,097
22	TOTAL	<u>\$ 37,013,698</u>	<u>\$ 114,937,384</u>	<u>\$ 5,290,308</u>	<u>\$ 58,961,172</u>	<u>\$ 76,887,111</u>	<u>\$ 38,128,919</u>	<u>\$ 100,654,842</u>	<u>\$ 55,501,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,805</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 487,422,823</u>

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Allocation of Rate Base to Customer Classes
Schedule F

SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:					
RATE BASE BY CUSTOMER CLASS	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	TOTAL SALES & TRANSPORTATION
DIRECT AND SPECIAL ASSIGNMENTS:															
1 Customer															
2 Meters	\$ 6,434,485	\$ 16,026,994	\$ 330,465	\$ 5,215,004	\$ 2,062,175	\$ 794,656	\$ 426,014	\$ 238,814	\$ -	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ 31,528,816
3 House Regulators	\$ 2,277,385.73	\$ 5,672,504.40	\$ 116,962.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,066,853
4 Services	\$ 14,681,983	\$ 36,569,831	\$ 754,042	\$ 11,899,414	\$ 4,705,398	\$ 1,813,219	\$ 972,064	\$ 544,918	\$ -	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ 71,941,344
5 All Other	\$ 5,908,511	\$ 14,716,899	\$ 303,451	\$ 4,788,714	\$ 1,893,607	\$ 729,699	\$ 391,191	\$ 219,293	\$ -	\$ -	\$ 191	\$ -	\$ -	\$ -	\$ 28,951,556
6 Total	\$ 29,302,365	\$ 72,986,228	\$ 1,504,921	\$ 21,903,133	\$ 8,661,180	\$ 3,337,574	\$ 1,789,269	\$ 1,003,025	\$ -	\$ -	\$ 875	\$ -	\$ -	\$ -	\$ 140,488,569
Capacity															
7 Industrial Meas.& Reg. Sta. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 984,591	\$ 542,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,527,355
8 Meas.&Reg.Sta.Eq.-Gen.	\$ 55,800	\$ 303,035	\$ 27,313	\$ 267,341	\$ 492,014	\$ 250,878	\$ 705,834	\$ 389,098	\$ -	\$ -	\$ 338	\$ -	\$ -	\$ -	\$ 2,491,650
9 Mains	\$ 4,860,641	\$ 26,396,853	\$ 2,379,180	\$ 23,287,597	\$ 42,858,557	\$ 21,853,541	\$ 61,484,080	\$ 33,893,644	\$ -	\$ -	\$ 29,476	\$ -	\$ -	\$ -	\$ 217,043,568
10 Mains Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 LNG Storage	\$ 1,161,727	\$ 6,309,029	\$ 568,640	\$ 5,565,895	\$ 10,243,489	\$ 5,223,146	\$ 14,695,117	\$ 8,100,813	\$ -	\$ -	\$ 7,045	\$ -	\$ -	\$ -	\$ 51,874,903
12 LNG Storage Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 All Other	\$ 1,678,287	\$ 9,114,335	\$ 821,486	\$ 8,040,767	\$ 14,798,250	\$ 7,545,615	\$ 21,229,291	\$ 11,702,835	\$ -	\$ -	\$ 10,178	\$ -	\$ -	\$ -	\$ 74,941,043
14 Total	\$ 7,756,455	\$ 42,123,251	\$ 3,796,619	\$ 37,161,600	\$ 68,392,310	\$ 34,873,180	\$ 99,098,914	\$ 54,629,154	\$ -	\$ -	\$ 47,037	\$ -	\$ -	\$ -	\$ 347,878,520
Commodity															
15 Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17 Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 All Other	\$ 13,195	\$ 68,961	\$ 6,039	\$ 69,850	\$ 127,785	\$ 67,309	\$ 182,961	\$ 98,907	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ 635,099
19 Total	\$ 13,195	\$ 68,961	\$ 6,039	\$ 69,850	\$ 127,785	\$ 67,309	\$ 182,961	\$ 98,907	\$ -	\$ -	\$ 91	\$ -	\$ -	\$ -	\$ 635,099
20 TOTAL	\$ 37,072,015	\$ 115,178,440	\$ 5,307,580	\$ 59,134,582	\$ 77,181,275	\$ 38,278,062	\$ 101,071,145	\$ 55,731,086	\$ -	\$ -	\$ 48,003	\$ -	\$ -	\$ -	\$ 489,002,189

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Development of Allocation Factors Schedule G															
SALES & TRANSPORTATION SERVICES:																
		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	TOTAL SALES & TRANSPORTATION
	CUSTOMER COSTS															
1	No. of Customers : RESIDENTIAL SALES	30,878	76,910	1,349								1				109,138
2	No. of Customers : COMMERCIAL & INDUSTRIAL SALES				5,825	2,100	360	100	10				0			8,394
3	No. of Customers :Total	30,878	76,910	1,349	5,825	2,100	360	100	10			1	0			117,532
4	Weighting	1.00	1.00	1.18	4.30	4.71	10.60	20.44	114.60	124.33	277.65	1.00	4.71			NA
5	Weighted No. of Customers	30,878	76,910	1,586	25,026	9,896	3,813	2,044	1,146	0	0	1	0			151,300
6	Allocation Factors	0.204083	0.508328	0.010481	0.165404	0.065406	0.025204	0.013512	0.007574	0.000000	0.000000	0.000007	0.000000	0.000000		1.00
7	No. of Customers :Total Annual Bills	370,532	922,920	16,192	69,898	25,198	4,315	1,200	120	0	0	12	0	0	0	1,410,387
	CAPACITY COSTS															
8	Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	0	0	3,029	0	0		22,307,292
9	DCQ's							16,871	15,028							
10	Allocation Factors	0.022395	0.121620	0.010962	0.107295	0.197465	0.100687	0.283280	0.156161	0.000000	0.000000	0.000136	0.000000	0.000000		1.00
11	Mains Allocation LV	0.022395	0.121620	0.010962	0.107295	0.197465	0.100687	0.283280	0.156161	0.000000	0.000000	0.000136	0.000000	0.000000		1.00
	COMMODITY COSTS															
12	Annual Sales Vol.(therms)															
13	Residential	2,637,476	13,783,911	1,207,119												17,628,506
14	Commercial & Industrial Sales				13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0		109,314,347
15	Total Annual Sales Vol.(therms)	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0		126,942,853
16	Allocation Factors	0.020777	0.108584	0.009509	0.109983	0.201205	0.105981	0.288083	0.155735	0.000000	0.000000	0.000143	0.000000	0.000000		1.00
	REVENUE-RELATED COSTS															
17	Tax on Cust.Cap.& Commod.	\$ 31,823	\$ 92,246	\$ 3,569	\$ 42,927	\$ 47,635	\$ 23,233	\$ 57,795	\$ 31,865	\$ -	\$ -	28 \$	- \$	- \$	648 \$	331,769
18	Allocation Factors	0.095918	0.278044	0.010757	0.129390	0.143580	0.070027	0.174202	0.096046	0.000000	0.000000	0.000084	0.000000	0.000000	0.001952	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No. Development of Allocation Factors
Schedule G

SALES & TRANSPORTATION SERVICES:

		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	TOTAL SALES & TRANSPORTATION
CUSTOMER COSTS																
1	No. of Customers : RESIDENTIAL SALES	30,878	76,910	1,349								1				109,138
2	No. of Customers : COMMERCIAL & INDUSTRIAL SALES				5,825	2,100	360	100	10				0			8,394
3	No. of Customers :Total	30,878	76,910	1,349	5,825	2,100	360	100	10	0	0	1	0			117,532
4	Weighting	<u>1.00</u>	<u>1.00</u>	<u>1.18</u>	<u>4.30</u>	<u>4.71</u>	<u>10.60</u>	<u>20.44</u>	<u>114.60</u>	<u>124.33</u>	<u>277.65</u>	<u>1.00</u>	<u>4.71</u>			NA
5	Weighted No. of Customers	30,878	76,910	1,586	25,026	9,896	3,813	2,044	1,146	0	0	1	0			151,300
6	Allocation Factors	0.204083	0.508328	0.010481	0.165404	0.065406	0.025204	0.013512	0.007574	0.000000	0.000000	0.000007	0.000000	0.000000		1.00
7	No. of Customers :Total Annual Bills	370,532	922,920	16,192	69,898	25,198	4,315	1,200	120	0	0	12	0	0	0	1,410,387
CAPACITY COSTS																
8	Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	0	0	3,029	0	0		22,307,292
9	DCQ's							16,871	15,028							
10	Allocation Factors	0.022395	0.121620	0.010962	0.107295	0.197465	0.100687	0.283280	0.156161	0.000000	0.000000	0.000136	0.000000	0.000000		1.00
11	Mains Allocation LV	0.022395	0.121620	0.010962	0.107295	0.197465	0.100687	0.283280	0.156161	0.000000	0.000000	0.000136	0.000000	0.000000		1.00
COMMODITY COSTS																
12	Annual Sales Vol.(therms)															
13	Residential	2,637,476	13,783,911	1,207,119												17,628,506
14	Commercial & Industrial Sales				13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0		109,314,347
15	Total Annual Sales Vol.(therms)	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0		126,942,853
16	Allocation Factors	0.020777	0.108584	0.009509	0.109983	0.201205	0.105981	0.288083	0.155735	0.000000	0.000000	0.000143	0.000000	0.000000		1.00
REVENUE-RELATED COSTS																
17	Tax on Cust.Cap.& Commod.	\$ 31,208	\$ 90,319	\$ 3,478	\$ 41,880	\$ 46,289	\$ 22,566	\$ 56,058	\$ 30,907	\$ -	\$ -	\$ 27	\$ -	\$ -	648	\$ 323,380
18	Allocation Factors	0.096505	0.279297	0.010756	0.129507	0.143140	0.069782	0.173350	0.095576	0.000000	0.000000	0.000083	0.000000	0.000000	0.002003	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose

Docket No.: 20220069-GU

Line
No.

	SUMMARY:	TOTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE
1	ATTRITION	\$ -	\$ -	\$ -	\$ -	-
2	O&M	\$ 25,980,967	\$ 6,518,711	\$ 18,516,881	\$ 945,375	-
3	less O&M direct assignments	\$ (3,680,460)	\$ (1,761,583)	\$ (1,918,877)	\$ -	-
4	NET O&M	\$ 22,300,507	\$ 4,757,128	\$ 16,598,004	\$ 945,375	-
5	DEPRECIATION	\$ 18,450,061	\$ 13,427,821	\$ 5,022,240	\$ -	-
6	AMORTIZATION OF OTHER GAS PLANT	\$ 1,329,226	\$ 1,329,226	\$ -	\$ -	-
7	AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	-
8	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	-
9	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,894	\$ 527,434	\$ 194,460	\$ -	-
10	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	-
11	TOTAL TAXES OTHER THAN INCOME	\$ 6,386,610	\$ 4,648,129	\$ 1,738,481	\$ -	-
12	RETURN	\$ 34,574,871	\$ 24,572,918	\$ 9,956,903	\$ 45,050	-
13	INCOME TAXES	\$ 792,742	\$ 563,415	\$ 228,295	\$ 1,033	-
14	REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	-
15	TOTAL COST OF SERVICE	\$ 88,236,372	\$ 51,587,655	\$ 35,657,259	\$ 991,458	-
16	RATE BASE	\$ 487,422,823	\$ 346,419,262	\$ 140,368,464	\$ 635,097	-
17	less Rate Base direct assignments	\$ (382,976,703)	\$ (271,568,056)	\$ (111,408,647)	\$ -	-
18	NET RATE BASE	\$ 104,446,120	\$ 74,851,206	\$ 28,959,817	\$ 635,097	-

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE ITEMS(PLANT-ACC.DEP):

19	381-382 METERS	\$ 31,748,705	\$ -	\$ 31,748,705	\$ -	-
20	383-384 HOUSE REGULATORS	\$ 8,051,268	\$ -	\$ 8,051,268	\$ -	-
21	385 INDUSTRIAL MEAS.& REG.EQ.	\$ 1,523,174	\$ 1,523,174	\$ -	\$ -	-
22	376 MAINS	\$ 215,682,870	\$ 215,682,870	\$ -	\$ -	-
23	380 SERVICES	\$ 71,608,674	\$ -	\$ 71,608,674	\$ -	-
24	378 MEAS.& REG.STA.EQ.-GEN.	\$ 2,487,111	\$ 2,487,111	\$ -	\$ -	-
25	364 LNG Plant	\$ 51,874,903	\$ 51,874,903	\$ -	\$ -	-
26	Total Rate Base Direct Assignments	\$ 382,976,703	\$ 271,568,056	\$ 111,408,647	\$ -	-

O&M ITEMS

27	892 Maint. of Services O & M ITEMS	\$ 230,228	\$ -	\$ 230,228	\$ -	-
28	876 MEAS.& REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	-
29	878 METER & HOUSE REG.	\$ 980,328	\$ -	\$ 980,328	\$ -	-
30	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	-
31	893 MAINT.OF METERS AND HOUSE REG.	\$ 284,017	\$ -	\$ 284,017	\$ -	-
32	874 MAINS AND SERVICES	\$ 1,719,152	\$ 1,294,848	\$ 424,304	\$ -	-
33	887 MAINT. OF MAINS	\$ 466,735	\$ 466,735	\$ -	\$ -	-
34	364 LNG Plant	\$ -	\$ -	\$ -	\$ -	-
35	Total O&M Direct Assignments	\$ 3,680,460	\$ 1,761,583	\$ 1,918,877	\$ -	-

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	SUMMARY:	TOTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE
1	ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
2	O&M	\$ 25,980,966	\$ 6,518,711	\$ 18,516,880	\$ 945,375	\$ -
3	less O&M direct assignments	\$ (3,680,460)	\$ (1,761,583)	\$ (1,918,877)	\$ -	\$ -
4	NET O&M	\$ 22,300,506	\$ 4,757,128	\$ 16,598,003	\$ 945,375	\$ -
5	DEPRECIATION	\$ 15,265,451	\$ 11,120,116	\$ 4,145,335	\$ -	\$ -
6	AMORTIZATION OF OTHER GAS PLANT	\$ 1,329,226	\$ 1,329,226	\$ -	\$ -	\$ -
7	AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
8	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
9	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,894	\$ 527,434	\$ 194,460	\$ -	\$ -
10	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL TAXES OTHER THAN INCOME	\$ 6,386,610	\$ 4,652,325	\$ 1,734,285	\$ -	\$ -
12	RETURN	\$ 34,688,400	\$ 24,677,495	\$ 9,965,852	\$ 45,052	\$ -
13	INCOME TAXES	\$ 1,632,691	\$ 1,161,504	\$ 469,066	\$ 2,120	\$ -
14	REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
15	TOTAL COST OF SERVICE	\$ 86,005,239	\$ 49,986,812	\$ 35,025,879	\$ 992,547	\$ -
16	RATE BASE	\$ 489,002,189	\$ 347,878,520	\$ 140,488,569	\$ 635,099	\$ -
17	less Rate Base direct assignments	\$ (384,474,490)	\$ (272,937,477)	\$ (111,537,014)	\$ -	\$ -
18	NET RATE BASE	\$ 104,527,698	\$ 74,941,043	\$ 28,951,556	\$ 635,099	\$ -
19	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
20	<u>RATE BASE ITEMS(PLANT-ACC.DEF):</u>					
21	381-382 METERS	\$ 31,528,816	\$ -	\$ 31,528,816	\$ -	\$ -
22	383-384 HOUSE REGULATORS	\$ 8,066,853	\$ -	\$ 8,066,853	\$ -	\$ -
23	385 INDUSTRIAL MEAS. & REG.EQ.	\$ 1,527,355	\$ 1,527,355	\$ -	\$ -	\$ -
24	376 MAINS	\$ 217,043,568	\$ 217,043,568	\$ -	\$ -	\$ -
25	380 SERVICES	\$ 71,941,344	\$ -	\$ 71,941,344	\$ -	\$ -
26	378 MEAS. & REG.STA.EQ.-GEN.	\$ 2,491,650	\$ 2,491,650	\$ -	\$ -	\$ -
27	364 LNG Plant	\$ 51,874,903	\$ 51,874,903	\$ -	\$ -	\$ -
28	Total Rate Base Direct Assignments	\$ 384,474,490	\$ 272,937,477	\$ 111,537,014	\$ -	\$ -
29	<u>O&M ITEMS</u>					
30	892 Maint. of Services O & M ITEMS	\$ 230,228	\$ -	\$ 230,228	\$ -	\$ -
31	876 MEAS. & REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
32	878 METER & HOUSE REG.	\$ 980,328	\$ -	\$ 980,328	\$ -	\$ -
33	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
34	893 MAINT.OF METERS AND HOUSE REG.	\$ 284,017	\$ -	\$ 284,017	\$ -	\$ -
35	874 MAINS AND SERVICES	\$ 1,719,152	\$ 1,294,848	\$ 424,304	\$ -	\$ -
36	887 MAINT. OF MAINS	\$ 466,735	\$ 466,735	\$ -	\$ -	\$ -
37	364 LNG Plant	\$ -	\$ -	\$ -	\$ -	\$ -
38	Total O&M Direct Assignments	\$ 3,680,460	\$ 1,761,583	\$ 1,918,877	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study (summary).

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

	<u>SUMMARY:</u>	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>
1	ATTRITION	\$ -	\$ -	\$ -	\$ -	-
2	O&M	\$ 25,980,967	\$ 18,516,881	\$ 6,518,711	\$ 945,375	\$ -
3	less O&M direct assignments	\$ (3,680,460)	\$ (1,918,877)	\$ (1,761,583)	\$ -	\$ -
4	NET O&M	\$ 22,300,507	\$ 16,598,004	\$ 4,757,128	\$ 945,375	\$ -
5	DEPRECIATION	\$ 18,450,061	\$ 5,022,240	\$ 13,427,821	\$ -	\$ -
6	AMORTIZATION OF OTHER GAS PLANT	\$ 1,329,226	\$ -	\$ 1,329,226	\$ -	\$ -
7	AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
8	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
9	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,894	\$ 194,460	\$ 527,434	\$ -	\$ -
10	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL TAXES OTHER THAN INCOME	\$ 6,386,610	\$ 1,738,481	\$ 4,648,129	\$ -	\$ -
12	RETURN	\$ 34,574,871	\$ 9,956,903	\$ 24,572,918	\$ 45,050	\$ -
13	INCOME TAXES	\$ 792,742	\$ 228,295	\$ 563,415	\$ 1,033	\$ -
14	REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
15	TOTAL COST OF SERVICE	\$ 88,236,372	\$ 35,657,259	\$ 51,587,655	\$ 991,458	\$ -
16	RATE BASE	\$ 487,422,823	\$ 140,368,464	\$ 346,419,262	\$ 635,097	\$ -
17	less Rate Base direct assignments	\$ (382,976,703)	\$ (111,408,647)	\$ (271,568,056)	\$ -	\$ -
18	NET RATE BASE	\$ 104,446,120	\$ 28,959,817	\$ 74,851,206	\$ 635,097	\$ -
KNOWN DIRECT & SPECIAL ASSIGNMENTS:						
RATE BASE ITEMS(PLANT-ACC.DEPR):						
19	381-382 METERS	\$ 31,748,705	\$ 31,748,705	\$ -	\$ -	\$ -
20	383-384 HOUSE REGULATORS	\$ 8,051,268	\$ 8,051,268	\$ -	\$ -	\$ -
21	385 INDUSTRIAL MEAS. & REG.EQ.	\$ 1,523,174	\$ -	\$ 1,523,174	\$ -	\$ -
22	376 MAINS	\$ 215,682,870	\$ -	\$ 215,682,870	\$ -	\$ -
23	380 SERVICES	\$ 71,608,674	\$ 71,608,674	\$ -	\$ -	\$ -
24	378 MEAS. & REG.STA.EQ.-GEN.	\$ 2,487,111	\$ -	\$ 2,487,111	\$ -	\$ -
25	364 LNG Plant	\$ 51,874,903	\$ -	\$ 51,874,903	\$ -	\$ -
26	Total Rate Base Direct Assignments	\$ 382,976,703	\$ 111,408,647	\$ 271,568,056	\$ -	\$ -
O&M ITEMS						
27	892 Maint. of Services O & M ITEMS	\$ 230,228	\$ 230,228	\$ -	\$ -	\$ -
28	876 MEAS. & REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
29	878 METER & HOUSE REG.	\$ 980,328	\$ 980,328	\$ -	\$ -	\$ -
30	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
31	893 MAINT.OF METERS AND HOUSE REG.	\$ 284,017	\$ 284,017	\$ -	\$ -	\$ -
32	874 MAINS AND SERVICES	\$ 1,719,152	\$ 424,304	\$ 1,294,848	\$ -	\$ -
33	887 MAINT. OF MAINS	\$ 466,735	\$ -	\$ 466,735	\$ -	\$ -
34	364 LOCAL STORAGE PLANT:	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total O&M Direct Assignments	\$ 3,680,460	\$ 1,918,877	\$ 1,761,583	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study (summary).

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
2	O&M	\$ 25,980,966	\$ 18,516,880	\$ 6,518,711	\$ 945,375	\$ -
3	less O&M direct assignments	\$ (3,680,460)	\$ (1,918,877)	\$ (1,761,583)	\$ -	\$ -
4	NET O&M	\$ 22,300,506	\$ 16,598,003	\$ 4,757,128	\$ 945,375	\$ -
5	DEPRECIATION	\$ 15,265,451	\$ 4,145,335	\$ 11,120,116	\$ -	\$ -
6	AMORTIZATION OF OTHER GAS PLANT	\$ 1,329,226	\$ -	\$ 1,329,226	\$ -	\$ -
7	AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
8	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
9	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,894	\$ 194,460	\$ 527,434	\$ -	\$ -
10	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL TAXES OTHER THAN INCOME	\$ 6,386,610	\$ 1,734,285	\$ 4,652,325	\$ -	\$ -
12	RETURN	\$ 34,688,400	\$ 9,965,852	\$ 24,677,495	\$ 45,052	\$ -
13	INCOME TAXES	\$ 1,632,691	\$ 469,066	\$ 1,161,504	\$ 2,120	\$ -
14	REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
15	TOTAL COST OF SERVICE	\$ 86,005,239	\$ 35,025,879	\$ 49,986,812	\$ 992,547	\$ -
16	RATE BASE	\$ 489,002,189	\$ 140,488,569	\$ 347,878,520	\$ 635,099	\$ -
17	less Rate Base direct assignments	\$ (384,474,490)	\$ (111,537,014)	\$ (272,937,477)	\$ -	\$ -
18	NET RATE BASE	\$ 104,527,698	\$ 28,951,556	\$ 74,941,043	\$ 635,099	\$ -
KNOWN DIRECT & SPECIAL ASSIGNMENTS:						
RATE BASE ITEMS(PLANT-ACC.DEPR):						
19	381-382 METERS	\$ 31,528,816	\$ 31,528,816	\$ -	\$ -	\$ -
20	383-384 HOUSE REGULATORS	\$ 8,066,853	\$ 8,066,853	\$ -	\$ -	\$ -
21	385 INDUSTRIAL MEAS. & REG.EQ.	\$ 1,527,355	\$ -	\$ 1,527,355	\$ -	\$ -
22	376 MAINS	\$ 217,043,568	\$ -	\$ 217,043,568	\$ -	\$ -
23	380 SERVICES	\$ 71,941,344	\$ 71,941,344	\$ -	\$ -	\$ -
24	378 MEAS. & REG.STA.EQ.-GEN.	\$ 2,491,650	\$ -	\$ 2,491,650	\$ -	\$ -
25	364 LNG Plant	\$ 51,874,903	\$ -	\$ 51,874,903	\$ -	\$ -
26	Total Rate Base Direct Assignments	\$ 384,474,490	\$ 111,537,014	\$ 272,937,477	\$ -	\$ -
O&M ITEMS						
27	892 Maint. of Services O & M ITEMS	\$ 230,228	\$ 230,228	\$ -	\$ -	\$ -
28	876 MEAS. & REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
29	878 METER & HOUSE REG.	\$ 980,328	\$ 980,328	\$ -	\$ -	\$ -
30	890 MAINT.OF MEAS. & REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
31	893 MAINT.OF METERS AND HOUSE REG.	\$ 284,017	\$ 284,017	\$ -	\$ -	\$ -
32	874 MAINS AND SERVICES	\$ 1,719,152	\$ 424,304	\$ 1,294,848	\$ -	\$ -
33	887 MAINT. OF MAINS	\$ 466,735	\$ -	\$ 466,735	\$ -	\$ -
34	364 LOCAL STORAGE PLANT:	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total O&M Direct Assignments	\$ 3,680,460	\$ 1,918,877	\$ 1,761,583	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 1 of 2

ACCT NO.	OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	\$ -	\$ -	\$ -	\$ -	ac 301-320
2	PRODUCTION PLANT	\$ -	\$ -	\$ -	\$ -	100% capacity
3	DISTRIBUTION:	\$ -	\$ -	\$ -	\$ -	
4	870 Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac 871-879
5	871 Distribution Load Dispatching	\$ -	\$ -	\$ -	\$ -	100% capacity
6	872 Compressor Station Labor and Expenses	\$ -	\$ -	\$ -	\$ -	ac 377
7	873 Compr.Sta.Fuel & Power	\$ -	\$ -	\$ -	\$ -	100% commodity
8	874 Mains and Services Expenses	\$ 1,719,152	\$ 424,304	\$ 1,294,848	\$ -	ac376+ac380
9	875 Measuring and Regulating Station Expenses-General	\$ -	\$ -	\$ -	\$ -	ac 378
10	876 Measuring and Regulating Station Expenses-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
11	877 Measuring and Regulating Station Expenses-City Gate Check Station	\$ -	\$ -	\$ -	\$ -	ac 379
12	878 Meter and House Regulator Expenses	\$ 980,328	\$ 980,328	\$ -	\$ -	ac381+ac383
13	879 Customer Installations Expenses	\$ -	\$ -	\$ -	\$ -	ac 386
14	880 Other Expenses	\$ 1,011,765	\$ 525,068	\$ 486,697	\$ -	ac 387
15	881 Rents	\$ -	\$ -	\$ -	\$ -	100% capacity
16	885 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac886-894
17	886 Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	ac375
18	887 Maintenance of Mains	\$ 466,735	\$ -	\$ 466,735	\$ -	ac376
19	888 Maintenance of Compressor Station Equipment	\$ 17,066	\$ -	\$ 17,066	\$ -	ac 377
20	889 Maintenance of Meas. and Reg. Sta. Equip.-General	\$ -	\$ -	\$ -	\$ -	ac 378
21	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
22	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	\$ -	\$ -	\$ -	\$ -	ac 379
23	892 Maintenance of Services	\$ 230,228	\$ 230,228	\$ -	\$ -	ac 380
24	893 Maintenance of Meters and House Regulators	\$ 284,017	\$ 284,017	\$ -	\$ -	ac381-383
25	894 Maintenance of Other Equipment	\$ -	\$ -	\$ -	\$ -	ac387
26	Total Distribution Expenses	\$ 4,709,292	\$ 2,443,946	\$ 2,265,346	\$ -	
CUSTOMER ACCOUNTS:						
27	901 Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
28	902 Meter Reading Expenses	\$ -	\$ -	\$ -	\$ -	100% customer
29	903 Customer Records and Collection Expenses	\$ 2,631,932	\$ 2,631,932	\$ -	\$ -	100% customer
30	904 Uncollectible Accounts	\$ 328,531	\$ -	\$ -	\$ 328,531	100% commodity
31	905 Miscellaneous Customer Accounts Expenses	\$ 1,038,506	\$ 1,038,506	\$ -	\$ -	100% customer
32	Total Customer Accounts	\$ 3,998,970	\$ 3,670,439	\$ -	\$ 328,531	
33	907 Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
34	908 Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	
35	909 Informational and Instructional Expenses	\$ -	\$ -	\$ -	\$ -	
36	910 Miscellaneous Customer Service and Informational Expenses	\$ -	\$ -	\$ -	\$ -	
37	911 Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
38	912 Demonstrating and Selling Expenses	\$ 302,512	\$ 302,512	\$ -	\$ -	
39	913 Advertising Expenses	\$ 17,987	\$ 17,987	\$ -	\$ -	
40	916 Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	
41	920 Administrative and General Salaries	\$ 8,431,348	\$ 6,009,101	\$ 2,115,453	\$ 306,793	O&M excl. A&G
42	921 Office Supplies and Expenses	\$ 529,993	\$ 377,731	\$ 132,977	\$ 19,285	
43	922 Administrative Expenses Transferred-Cr.	\$ -	\$ -	\$ -	\$ -	
44	923 Outside Services Employed	\$ 3,993,307	\$ 2,846,068	\$ 1,001,934	\$ 145,305	
45	924 Property Insurance	\$ 503,407	\$ 358,783	\$ 126,307	\$ 18,318	
46	925 Injuries and Damages	\$ 515,304	\$ 367,262	\$ 129,292	\$ 18,750	
47	926 Employee Pensions and Benefits	\$ 661,618	\$ 471,542	\$ 166,002	\$ 24,074	
48	927 Franchise Requirements	\$ -	\$ -	\$ -	\$ -	
49	928 Regulatory Commission Expenses	\$ 828,257	\$ 590,307	\$ 207,812	\$ 30,138	
50	929 Duplicate Charges (CR)	\$ -	\$ -	\$ -	\$ -	
51	930.1 General Advertising Expenses	\$ -	\$ -	\$ -	\$ -	
52	930.2 Miscellaneous General Expenses	\$ 1,147,638	\$ 817,933	\$ 287,946	\$ 41,759	
53	931 Rents	\$ 53,694	\$ 38,268	\$ 13,472	\$ 1,954	
54	932 Maintenance of General Plant	\$ 287,639	\$ 205,003	\$ 72,170	\$ 10,466	general plant
55	TOTAL O&M EXPENSE	\$ 25,980,967	\$ 18,516,881	\$ 6,518,711	\$ 945,375	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 1 of 2

ACCT NO.	OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	\$ -	\$ -	\$ -	\$ -	ac 301-320
2	PRODUCTION PLANT	\$ -	\$ -	\$ -	\$ -	100% capacity
3	DISTRIBUTION:	\$ -	\$ -	\$ -	\$ -	
4	870 Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac 871-879
5	871 Distribution Load Dispatching	\$ -	\$ -	\$ -	\$ -	100% capacity
6	872 Compressor Station Labor and Expenses	\$ -	\$ -	\$ -	\$ -	ac 377
7	873 Compr.Sta.Fuel & Power	\$ -	\$ -	\$ -	\$ -	100% commodity
8	874 Mains and Services Expenses	\$ 1,719,152	\$ 424,304	\$ 1,294,848	\$ -	ac376+ac380
9	875 Measuring and Regulating Station Expenses-General	\$ -	\$ -	\$ -	\$ -	ac 378
10	876 Measuring and Regulating Station Expenses-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
11	877 Measuring and Regulating Station Expenses-City Gate Check Station	\$ -	\$ -	\$ -	\$ -	ac 379
12	878 Meter and House Regulator Expenses	\$ 980,328	\$ 980,328	\$ -	\$ -	ac381+ac383
13	879 Customer Installations Expenses	\$ -	\$ -	\$ -	\$ -	ac 386
14	880 Other Expenses	\$ 1,011,765	\$ 525,068	\$ 486,697	\$ -	ac 387
15	881 Rents	\$ -	\$ -	\$ -	\$ -	100% capacity
16	885 Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac886-894
17	886 Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	ac375
18	887 Maintenance of Mains	\$ 466,735	\$ -	\$ 466,735	\$ -	ac376
19	888 Maintenance of Compressor Station Equipment	\$ 17,066	\$ -	\$ 17,066	\$ -	ac 377
20	889 Maintenance of Meas. and Reg. Sta. Equip.-General	\$ -	\$ -	\$ -	\$ -	ac 378
21	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
22	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	\$ -	\$ -	\$ -	\$ -	ac 379
23	892 Maintenance of Services	\$ 230,228	\$ 230,228	\$ -	\$ -	ac 380
24	893 Maintenance of Meters and House Regulators	\$ 284,017	\$ 284,017	\$ -	\$ -	ac381-383
25	894 Maintenance of Other Equipment	\$ -	\$ -	\$ -	\$ -	ac387
26	Total Distribution Expenses	\$ 4,709,292	\$ 2,443,946	\$ 2,265,346	\$ -	
	CUSTOMER ACCOUNTS:					
27	901 Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
28	902 Meter Reading Expenses	\$ -	\$ -	\$ -	\$ -	100% customer
29	903 Customer Records and Collection Expenses	\$ 2,631,932	\$ 2,631,932	\$ -	\$ -	100% customer
30	904 Uncollectible Accounts	\$ 328,531	\$ -	\$ -	\$ 328,531	100% commodity
31	905 Miscellaneous Customer Accounts Expenses	\$ 1,038,506	\$ 1,038,506	\$ -	\$ -	100% customer
32	Total Customer Accounts	\$ 3,998,970	\$ 3,670,439	\$ -	\$ 328,531	
33	907 Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
34	908 Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	
35	909 Informational and Instructional Expenses	\$ -	\$ -	\$ -	\$ -	
36	910 Miscellaneous Customer Service and Informational Expenses	\$ -	\$ -	\$ -	\$ -	
37	911 Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
38	912 Demonstrating and Selling Expenses	\$ 302,512	\$ 302,512	\$ -	\$ -	
39	913 Advertising Expenses	\$ 17,987	\$ 17,987	\$ -	\$ -	
40	916 Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	
41	920 Administrative and General Salaries	\$ 8,431,348	\$ 6,009,101	\$ 2,115,453	\$ 306,793	O&M excl. A&G
42	921 Office Supplies and Expenses	\$ 529,993	\$ 377,731	\$ 132,977	\$ 19,285	
43	922 Administrative Expenses Transferred-Cr.	\$ -	\$ -	\$ -	\$ -	
44	923 Outside Services Employed	\$ 3,993,307	\$ 2,846,068	\$ 1,001,934	\$ 145,305	
45	924 Property Insurance	\$ 503,407	\$ 358,783	\$ 126,307	\$ 18,318	
46	925 Injuries and Damages	\$ 515,304	\$ 367,262	\$ 129,292	\$ 18,750	
47	926 Employee Pensions and Benefits	\$ 661,618	\$ 471,542	\$ 166,002	\$ 24,074	
48	927 Franchise Requirements	\$ -	\$ -	\$ -	\$ -	
49	928 Regulatory Commission Expenses	\$ 828,256	\$ 590,306	\$ 207,812	\$ 30,138	
50	929 Duplicate Charges (CR)	\$ -	\$ -	\$ -	\$ -	
51	930.1 General Advertising Expenses	\$ -	\$ -	\$ -	\$ -	
52	930.2 Miscellaneous General Expenses	\$ 1,147,638	\$ 817,933	\$ 287,946	\$ 41,759	
53	931 Rents	\$ 53,694	\$ 38,268	\$ 13,472	\$ 1,954	
54	932 Maintenance of General Plant	\$ 287,639	\$ 205,003	\$ 72,170	\$ 10,466	general plant
55	TOTAL O&M EXPENSE	\$ 25,980,966	\$ 18,516,880	\$ 6,518,711	\$ 945,375	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 2 of 2

		<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>	<u>CLASSIFIER</u>
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
1	Depreciation Expense	\$ 18,450,061	\$ 5,022,240	\$ 13,427,821	\$ -	\$ -	net plant
2	Amort. & Depl. of Utility Plant	\$ 1,329,226	\$ -	\$ 1,329,226	\$ -	\$ -	100% capacity
3	Amort. of Acquisition Adj.	\$ 721,894	\$ 194,460	\$ 527,434	\$ -	\$ -	intangible,distribution,and general plant
4	Amort. of Conversion Costs	\$ -	\$ -	\$ -	\$ -	\$ -	100% commodity
5	Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	100% capacity
6	Total Deprec. and Amort. Expense	\$ 20,501,182	\$ 5,216,700	\$ 15,284,482	\$ -	\$ -	
7	TAXES OTHER THAN INCOME TAXES:						
7	Revenue Related	\$ -	\$ -	\$ -	\$ -	\$ -	100% revenue
8	Other	\$ 6,386,610	\$ 1,738,481	\$ 4,648,129	\$ -	\$ -	net plant
9	Total Taxes other than Income Taxes	\$ 6,386,610	\$ 1,738,481	\$ 4,648,129	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	100% capacity
10	RETURN (REQUIRED NOI)	\$ 34,574,871	\$ 9,956,903	\$ 24,572,918	\$ 45,050	\$ -	rate base
11	INCOME TAXES	\$ 792,742	\$ 228,295	\$ 563,415	\$ 1,033	\$ -	return(noi)
12	TOTAL OVERALL COST OF SERVICE	\$ 88,236,372	\$ 35,657,259	\$ 51,587,655	\$ 991,458	\$ -	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 2 of 2

	DEPRECIATION AND AMORTIZATION EXPENSE:	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>	<u>CLASSIFIER</u>
1	Depreciation Expense	\$ 15,265,451	\$ 4,145,335	\$ 11,120,116	\$ -	\$ -	net plant
2	Amort. & Depl. of Utility Plant	\$ 1,329,226	\$ -	\$ 1,329,226	\$ -	\$ -	100% capacity
3	Amort. of Acquisition Adj.	\$ 721,894	\$ 194,460	\$ 527,434	\$ -	\$ -	intangible,distribution,and general plant
4	Amort. of Conversion Costs	\$ -	\$ -	\$ -	\$ -	\$ -	100% commodity
5	Regulatory Debits	\$ -	\$ -	\$ -	\$ -	\$ -	100% capacity
6	Total Deprec. and Amort. Expense	\$ 17,316,572	\$ 4,339,795	\$ 12,976,776	\$ -	\$ -	
	TAXES OTHER THAN INCOME TAXES:						
7	Revenue Related	\$ -	\$ -	\$ -	\$ -	\$ -	100% revenue
8	Other	\$ 6,386,610	\$ 1,734,285	\$ 4,652,325	\$ -	\$ -	net plant
9	Total Taxes other than Income Taxes	\$ 6,386,610	\$ 1,734,285	\$ 4,652,325	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	100% capacity
10	RETURN (REQUIRED NOI)	\$ 34,688,400	\$ 9,965,852	\$ 24,677,495	\$ 45,052	\$ -	rate base
11	INCOME TAXES	\$ 1,632,691	\$ 469,066	\$ 1,161,504	\$ 2,120	\$ -	return(noi)
12	TOTAL OVERALL COST OF SERVICE	\$ 86,005,239	\$ 35,025,879	\$ 49,986,812	\$ 992,547	\$ -	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.Classification of Rate Base Accumulated Depreciation
Schedule I 2 of 2

	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
1 LOCAL STORAGE PLANT:					related plant
2 302 FRANCHISES AND CONSENTS	\$ 97,976	\$ -	\$ 97,976	\$ -	
3 303 MISC INTANGIBLE PLANT:	\$ 3,118,201	\$ -	\$ 3,118,201	\$ -	rel.plant account
4 364 LNG PLANT	\$ 382,147	\$ -	\$ 382,147	\$ -	
5 PRODUCTION PLANT					"
6 DISTRIBUTION PLANT:					
7 365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	"
8 367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
9 367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	
10 369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	"
11 371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
12 374 Land and Land Rights	\$ 13,416	\$ -	\$ 13,416	\$ -	
13 374.1 Land	\$ -	\$ -	\$ -	\$ -	
14 374.3 RIGHT-OF-WAY	\$ -	\$ -	\$ -	\$ -	
15 375 Structures and Improvements	\$ (31,844)	\$ -	\$ (31,844)	\$ -	"
16 376 Mains	\$ -	\$ -	\$ -	\$ -	"
17 376.10 MAINS-STEEL	\$ 78,386,074	\$ -	\$ 78,386,074	\$ -	"
18 376.20 MAINS-PLASTIC	\$ 56,504,068	\$ -	\$ 56,504,068	\$ -	"
19 376.30 MAINS-CAST IRON	\$ -	\$ -	\$ -	\$ -	"
20 376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	"
21 376.99 MAINS-CIAC	\$ -	\$ -	\$ -	\$ -	"
22 377 Compressor Sta. Eq.	\$ -	\$ -	\$ -	\$ -	"
23 378 Meas.& Reg.Sta. Eq.-Gen	\$ 404,591	\$ -	\$ 404,591	\$ -	"
24 379 Meas.& Reg.Sta. Eq.-CG	\$ 5,859,344	\$ -	\$ 5,859,344	\$ -	"
25 380 Services	\$ -	\$ -	\$ -	\$ -	"
26 380.1 Services-Steel	\$ 22,899,075	\$ 22,899,075	\$ -	\$ -	
27 380.1 Services-Plastic	\$ 28,165,638	\$ 28,165,638	\$ -	\$ -	
28 381 Meters	\$ 2,354,966	\$ 2,354,966	\$ -	\$ -	"
29 381.1 Meters-ERTs	\$ (821,117)	\$ (821,117)	\$ -	\$ -	
30 382 Meters Installation	\$ (67,380)	\$ (67,380)	\$ -	\$ -	"
31 382.1 Meters Installation - ERTs	\$ (1,336,942)	\$ (1,336,942)	\$ -	\$ -	"
32 383 House Regulators	\$ 1,967,471	\$ 1,967,471	\$ -	\$ -	"
33 384 House Regulator Installation	\$ 145,089	\$ 145,089	\$ -	\$ -	"
34 385 Indust.Meas.& Reg.Sta.Eq.	\$ 2,312,650	\$ -	\$ 2,312,650	\$ -	"
35 386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	"
36 387 Other Equipment	\$ 399,986	\$ 121,303	\$ 278,684	\$ -	"
37 Total A.D. on Dist. Plant	\$ 197,155,086	\$ 53,428,103	\$ 143,726,982	\$ -	
38 GENERAL PLANT:	\$ 8,731,230	\$ 4,365,615	\$ 4,365,615	\$ -	general plant
39 PLANT ACQUISITION ADJUSTMENT:	\$ 13,475,365	\$ -	\$ 13,475,365	\$ -	acquisition adjustments
40 RETIREMENT WORK IN PROGRESS:	\$ -	\$ -	\$ -	\$ -	distribution plant
41 TOTAL ACCUMULATED DEPRECIATION	\$ 222,960,005	\$ 57,793,718	\$ 165,166,287	\$ -	
42 NET PLANT (Plant less Accum.Dep.)	\$ 469,968,974	\$ 127,928,941	\$ 342,040,033	\$ -	
43 less:CUSTOMER ADVANCES	\$ -	\$ -	\$ -	\$ -	50%-50% cust--cap
44 plus:WORKING CAPITAL	\$ 17,453,849	\$ 12,439,523	\$ 4,379,229	\$ 635,097	oper. and maint. exp.
45 equals:TOTAL RATE BASE	\$ 487,422,823	\$ 140,368,464	\$ 346,419,262	\$ 635,097	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line
No.Classification of Rate Base Accumulated Depreciation
Schedule I 2 of 2

		<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
1	LOCAL STORAGE PLANT:					related plant
2	302 FRANCHISES AND CONSENTS	\$ 97,976	\$ -	\$ 97,976	\$ -	
3	303 MISC INTANGIBLE PLANT:	\$ 3,118,201	\$ -	\$ 3,118,201	\$ -	rel.plant account
4	364 LNG PLANT	\$ 382,147	\$ -	\$ 382,147	\$ -	
5	PRODUCTION PLANT					"
6	DISTRIBUTION PLANT:					
7	365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	"
8	367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
9	367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	
10	369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	"
11	371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
12	374 Land and Land Rights	\$ 13,416	\$ -	\$ 13,416	\$ -	
13	374.1 Land	\$ -	\$ -	\$ -	\$ -	
14	374.3 RIGHT-OF-WAY	\$ -	\$ -	\$ -	\$ -	
15	375 Structures and Improvements	\$ (30,871)	\$ -	\$ (30,871)	\$ -	"
16	376 Mains	\$ -	\$ -	\$ -	\$ -	"
17	376.10 MAINS-STEEL	\$ 77,849,968	\$ -	\$ 77,849,968	\$ -	"
18	376.20 MAINS-PLASTIC	\$ 55,679,475	\$ -	\$ 55,679,475	\$ -	"
19	376.30 MAINS-CAST IRON	\$ -	\$ -	\$ -	\$ -	"
20	376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	"
21	376.99 MAINS-CIAC	\$ -	\$ -	\$ -	\$ -	"
22	377 Compressor Sta. Eq.	\$ -	\$ -	\$ -	\$ -	"
23	378 Meas.& Reg.Sta. Eq.-Gen	\$ 400,051	\$ -	\$ 400,051	\$ -	"
24	379 Meas.& Reg.Sta. Eq.-CG	\$ 5,753,777	\$ -	\$ 5,753,777	\$ -	"
25	380 Services	\$ -	\$ -	\$ -	\$ -	"
26	380.1 Services-Steel	\$ 22,709,768	\$ 22,709,768	\$ -	\$ -	
27	380.1 Services-Plastic	\$ 28,022,276	\$ 28,022,276	\$ -	\$ -	
28	381 Meters	\$ 2,515,913	\$ 2,515,913	\$ -	\$ -	"
29	381.1 Meters-ERTs	\$ (783,483)	\$ (783,483)	\$ -	\$ -	
30	382 Meters Installation	\$ (58,164)	\$ (58,164)	\$ -	\$ -	"
31	382.1 Meters Installation - ERTs	\$ (1,324,851)	\$ (1,324,851)	\$ -	\$ -	"
32	383 House Regulators	\$ 1,954,977	\$ 1,954,977	\$ -	\$ -	"
33	384 House Regulator Installation	\$ 141,997	\$ 141,997	\$ -	\$ -	"
34	385 Indust.Meas.& Reg.Sta.Eq.	\$ 2,308,468	\$ -	\$ 2,308,468	\$ -	"
35	386 Property on Customer Premises					"
36	387 Other Equipment	\$ 416,407	\$ 126,283	\$ 290,124	\$ -	
37	Total A.D. on Dist. Plant	\$ 195,569,126	\$ 53,304,716	\$ 142,264,409	\$ -	
38	GENERAL PLANT:	\$ 8,737,895	\$ 4,368,947	\$ 4,368,947	\$ -	general plant
39	PLANT ACQUISITION ADJUSTMENT:	\$ 13,475,365	\$ -	\$ 13,475,365	\$ -	acquisition adjustments
40	RETIREMENT WORK IN PROGRESS:	\$ -	\$ -	\$ -	\$ -	distribution plant
41	TOTAL ACCUMULATED DEPRECIATION	\$ 221,380,710	\$ 57,673,664	\$ 163,707,046	\$ -	
42	NET PLANT (Plant less Accum.Dep.)	\$ 471,548,269	\$ 128,048,995	\$ 343,499,274	\$ -	
43	less:CUSTOMER ADVANCES	\$ -	\$ -	\$ -	\$ -	50%-50% cust--cap
44	plus:WORKING CAPITAL	\$ 17,453,920	\$ 12,439,574	\$ 4,379,247	\$ 635,099	oper. and maint. exp.
45	equals:TOTAL RATE BASE	\$ 489,002,189	\$ 140,488,569	\$ 347,878,520	\$ 635,099	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Classification of Rate Base - Plant Schedule I 1 of 2					
		<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
1	LOCAL STORAGE PLANT					100% capacity
2	302 302 FRANCHISES AND CONSENTS	\$ 241,490	\$ -	\$ 241,490	\$ -	
3	303 303 MISC INTANGIBLE PLANT:	\$ 18,351,431	\$ -	\$ 18,351,431	\$ -	100% capacity
4	364 364 LNG Plant	\$ 52,257,050	\$ -	\$ 52,257,050	\$ -	100% capacity
5	PRODUCTION PLANT					100% capacity
6	DISTRIBUTION PLANT:					
7	365 365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	
8	367 367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
9	367.1 367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	100% capacity
10	367.2 367.2 TRANSMISSION MAIN-PLASTIC	\$ -	\$ -	\$ -	\$ -	
11	369 369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
12	371 371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
13	374 374 Land and Land Rights	\$ 1,277,712	\$ -	\$ 1,277,712	\$ -	100% capacity
14	374.1 374.1 Land	\$ 72,441	\$ -	\$ 72,441	\$ -	100% capacity
15	374.3 374.3 RIGHT-OF-WAY	\$ 11,132	\$ -	\$ 11,132	\$ -	100% capacity
16	375 375 Structures and Improvements	\$ 222,872	\$ -	\$ 222,872	\$ -	100% capacity
17	376 376 Mains	\$ -	\$ -	\$ -	\$ -	100% capacity
18	376.10 376.10 MAINS-STEEL	\$ 154,790,512	\$ -	\$ 154,790,512	\$ -	100% capacity
19	376.20 376.20 MAINS-PLASTIC	\$ 195,782,500	\$ -	\$ 195,782,500	\$ -	100% capacity
20	376.30 376.30 MAINS-CAST IRON	\$ -	\$ -	\$ -	\$ -	100% capacity
21	376.50 376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	100% capacity
22	376.99 376.99 MAINS-CIAC	\$ -	\$ -	\$ -	\$ -	100% capacity
23	377 377 Comp.Sta.Eq.	\$ -	\$ -	\$ -	\$ -	100% capacity
24	378 378 Meas. & Reg.Sta.Eq.-Gen	\$ 2,891,701	\$ -	\$ 2,891,701	\$ -	100% capacity
25	379 379 Meas. & Reg.Sta.Eq.-CG	\$ 20,897,304	\$ -	\$ 20,897,304	\$ -	100% capacity
26	380 380 Services	\$ -	\$ -	\$ -	\$ -	100% customer
27	380.1 380.1 Services-Steel	\$ 15,675,580	\$ 15,675,580	\$ -	\$ -	100% customer
28	380.2 380.1 Services-Plastic	\$ 106,997,809	\$ 106,997,809	\$ -	\$ -	100% customer
29	381 381 Meters	\$ 23,770,802	\$ 23,770,802	\$ -	\$ -	100% customer
30	381.1 381.1 Meters-ERTs	\$ 1,691,890	\$ 1,691,890	\$ -	\$ -	100% customer
31	382 382 Meters Installation	\$ 5,904,774	\$ 5,904,774	\$ -	\$ -	100% customer
32	381.2 382.1 Meters Installation - ERTs	\$ 510,766	\$ 510,766	\$ -	\$ -	100% customer
33	383 383 House Regulators	\$ 7,917,154	\$ 7,917,154	\$ -	\$ -	100% customer
34	384 384 House Regulator Installation	\$ 2,246,673	\$ 2,246,673	\$ -	\$ -	100% customer
35	385 385 Industrial Meas. & Reg.Eq.	\$ 3,835,824	\$ -	\$ 3,835,824	\$ -	100% capacity
36	386 386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	ac 374-385
37	387 387 Other Equipment	\$ 2,078,084	\$ 630,215	\$ 1,447,869	\$ -	ac 374-386
38	Total Distribution Plant	\$ 617,425,500	\$ 165,345,662	\$ 452,079,838	\$ -	
39	GENERAL PLANT:	\$ 25,654,204	\$ 12,827,102	\$ 12,827,102	\$ -	50% customer,50%, capacity
40	PLANT ACQUISITION ADJUSTMENT:	\$ 21,656,835	\$ -	\$ 21,656,835	\$ -	100% capacity
41	GAS PLANT FOR FUTURE USE:	\$ -	\$ -	\$ -	\$ -	100% capacity
42	CWIP:	\$ 28,192,440	\$ 7,549,895	\$ 20,642,545	\$ -	dist.plant
43	TOTAL PLANT	\$ 692,928,979	\$ 185,722,659	\$ 507,206,320	\$ -	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.

Type of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose

Docket No.: 20220069-GU

Line
No.Classification of Rate Base - Plant
Schedule I 1 of 2

		<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
1	LOCAL STORAGE PLANT					100% capacity
2	302 302 FRANCHISES AND CONSENTS	\$ 241,490	\$ -	\$ 241,490	\$ -	
3	303 303 MISC INTANGIBLE PLANT:	\$ 18,351,431	\$ -	\$ 18,351,431	\$ -	100% capacity
4	364 364 LNG Plant	\$ 52,257,050	\$ -	\$ 52,257,050	\$ -	100% capacity
5	PRODUCTION PLANT					100% capacity
6	DISTRIBUTION PLANT:					
7	365 365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	
8	367 367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
9	367.1 367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	100% capacity
10	367.2 367.2 TRANSMISSION MAIN-PLASTIC	\$ -	\$ -	\$ -	\$ -	
11	369 369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
12	371 371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
13	374 374 Land and Land Rights	\$ 1,277,712	\$ -	\$ 1,277,712	\$ -	100% capacity
14	374.1 374.1 Land	\$ 72,441	\$ -	\$ 72,441	\$ -	100% capacity
15	374.3 374.3 RIGHT-OF-WAY	\$ 11,132	\$ -	\$ 11,132	\$ -	100% capacity
16	375 375 Structures and Improvements	\$ 222,872	\$ -	\$ 222,872	\$ -	100% capacity
17	376 376 Mains	\$ -	\$ -	\$ -	\$ -	100% capacity
18	376.10 376.10 MAINS-STEEL	\$ 154,790,512	\$ -	\$ 154,790,512	\$ -	100% capacity
19	376.20 376.20 MAINS-PLASTIC	\$ 195,782,500	\$ -	\$ 195,782,500	\$ -	100% capacity
20	376.30 376.30 MAINS-CAST IRON	\$ -	\$ -	\$ -	\$ -	100% capacity
21	376.50 376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	100% capacity
22	376.99 376.99 MAINS-CIAC	\$ -	\$ -	\$ -	\$ -	100% capacity
23	377 377 Comp.Sta.Eq.	\$ -	\$ -	\$ -	\$ -	100% capacity
24	378 378 Meas.& Reg.Sta.Eq.-Gen	\$ 2,891,701	\$ -	\$ 2,891,701	\$ -	100% capacity
25	379 379 Meas.& Reg.Sta.Eq.-CG	\$ 20,897,304	\$ -	\$ 20,897,304	\$ -	100% capacity
26	380 380 Services	\$ -	\$ -	\$ -	\$ -	100% customer
27	380.1 380.1 Services-Steel	\$ 15,675,580	\$ 15,675,580	\$ -	\$ -	100% customer
28	380.2 380.1 Services-Plastic	\$ 106,997,809	\$ 106,997,809	\$ -	\$ -	100% customer
29	381 381 Meters	\$ 23,770,802	\$ 23,770,802	\$ -	\$ -	100% customer
30	381.1 381.1 Meters-ERTs	\$ 1,691,890	\$ 1,691,890	\$ -	\$ -	100% customer
31	382 382 Meters Installation	\$ 5,904,774	\$ 5,904,774	\$ -	\$ -	100% customer
32	381.2 382.1 Meters Installation - ERTs	\$ 510,766	\$ 510,766	\$ -	\$ -	100% customer
33	383 383 House Regulators	\$ 7,917,154	\$ 7,917,154	\$ -	\$ -	100% customer
34	384 384 House Regulator Installation	\$ 2,246,673	\$ 2,246,673	\$ -	\$ -	100% customer
35	385 385 Industrial Meas.& Reg.Eq.	\$ 3,835,824	\$ -	\$ 3,835,824	\$ -	100% capacity
36	386 386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	ac 374-385
37	387 387 Other Equipment	\$ 2,078,084	\$ 630,215	\$ 1,447,869	\$ -	ac 374-386
38	Total Distribution Plant	\$ 617,425,500	\$ 165,345,662	\$ 452,079,838	\$ -	
39	GENERAL PLANT:	\$ 25,654,204	\$ 12,827,102	\$ 12,827,102	\$ -	50% customer,50%, capacity
40	PLANT ACQUISITION ADJUSTMENT:	\$ 21,656,835	\$ -	\$ 21,656,835	\$ -	100% capacity
41	GAS PLANT FOR FUTURE USE:	\$ -	\$ -	\$ -	\$ -	100% capacity
42	CWIP:	\$ 28,192,440	\$ 7,549,895	\$ 20,642,545	\$ -	dist.plant
43	TOTAL PLANT	\$ 692,928,979	\$ 185,722,659	\$ 507,206,320	\$ -	