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April 20, 2026

**BY E-FILING**

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

**Re: Docket No. 20260026-GU – Application for Rate Increase by Florida City Gas.**

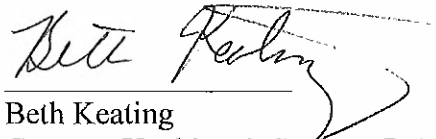
Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida City Gas, please find the Minimum Filing Requirements (“MFR”) C Schedules.

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

(Document 21 of 27)

Sincerely,



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

**FLORIDA CITY GAS**  
**DOCKET NO. 20260026-GU**  
**MINIMUM FILING REQUIREMENTS**  
**SCHEDULE C - NET OPERATING INCOME**

**WITNESS SPONSOR**

- J. Baugh
- T. Barrington
- M. Everngam
- J. Husted
- G. Navo
- N. Russell
- M. Galtman

FLORIDA CITY GAS  
DOCKET NO. 20260026-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE C - NET OPERATING INCOME**  
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Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and the prior year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year - 1: 12/31/2024  
 Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Net Operating Income - Historic Base Year Ended 12/31/2025

Line No.		(1) Prior Year Ended 12/31/2024 Total Company Per Books	(2) Current Historic Base Year Ended 12/31/2025 Total Company Per Books	(3) Adjustments	(4) Company Adjusted (2) - (3)	(5) Revenue Adjustment	(6) Jurisdictional Amount Proposed Rates
1	OPERATING REVENUES	\$ 135,271,033	\$ 153,075,697	\$ (56,705,122)	\$ 96,370,576	N/A	\$ 96,370,576
2	OPERATING EXPENSES:						
3	COST OF GAS	\$ 23,622,972	\$ 34,579,319	\$ (34,579,319)	\$ -		\$ -
4	OPERATION & MAINTENANCE	46,495,467	43,376,211	(3,245,768)	40,130,443		40,130,443
5	DEPRECIATION & AMORTIZATION	964,146	19,167,382	(1,676,011)	17,491,371		17,491,371
6	TAXES OTHER THAN INCOME TAXES	16,130,289	16,905,708	(9,203,361)	7,702,347		7,702,347
7	INCOME TAXES:						
8	- FEDERAL	(12,275,680)	(7,258,145)	1,492,860	(5,765,285)		(5,765,285)
9	- STATE	875,778	5,045,336	59,271	5,104,606		5,104,606
10	DEFERRED INCOME TAXES						
11	- FEDERAL	15,898,347	8,962,592	-	8,962,592		8,962,592
12	- STATE	(35,596)	(4,651,946)	-	(4,651,946)		(4,651,946)
13	INVESTMENT TAX CREDIT - NET		-	-	-		
14	TOTAL OPERATING EXPENSES	\$ 91,675,723	\$ 116,126,457	\$ (47,152,328)	\$ 68,974,129		\$ 68,974,129
15	OPERATING INCOME	\$ 43,595,310	\$ 36,949,241	\$ (9,552,794)	\$ 27,396,447		\$ 27,396,447

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to N.O.I. (from schedule C-1) and the revenue requirement effect on each. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Adjust. No.	Adjustment Title	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) Rev. Requirement	Reason For Adjustment
<u>OPERATING REVENUE</u>						
1	PGA REVENUES	\$ (34,841,120)	\$ -	\$ (34,841,120)	N/A	ELIMINATE FUEL SALES
2	CONSERVATION REVENUES	(5,434,645)	-	(5,434,645)		ELIMINATE CONSERVATION REVENUE
3	AREA EXTENSION PROGRAM REVENUE	(356,284)	-	(356,284)		ELIMINATE AEP REVENUE
4	REVENUE RELATED TAXES (GROSS RECEIPTS & FRANCHISE)	(7,623,086)	-	(7,623,086)		ELIMINATE TAX REVENUE
5	SAFETY, ACCESS, AND FACILITY ENHANCEMENT (SAFE) REVENUES	(8,449,987)	-	(8,449,987)		ELIMINATE SAFE REVENUE
6	TOTAL REVENUE ADJUSTMENTS	\$ (56,705,122)	\$ -	\$ (56,705,122)	\$ -	
<u>OPERATIONS &amp; MAINTENANCE EXPENSE</u>						
7	PGA EXPENSES	\$ (34,579,319)	\$ -	\$ (34,579,319)		ELIMINATE FUEL EXPENSE
8	CONSERVATION EXPENSES	(5,278,635)	-	(5,278,635)		ELIMINATE CONSERVATION EXPENSES
9	5% OF ECONOMIC DEVELOPMENT	(185)	-	(185)		ELIMINATE ECON DEV'T COSTS
10	OUT OF PERIOD ADJUSTMENT	697,451	-	697,451		INCLUDE OUT OF PERIOD ADJUSTMENTS FROM C-15
11	FIVE YEAR AVERAGE BAD DEBT EXPENSE	639,004	-	639,004		INCLUDE FIVE YEAR AVERAGE BAD DEBT EXPENSE
12	EXECUTIVE INCENTIVE COMPENSATION	(337,109)	-	(337,109)		ELIMINATE EXECUTIVE INCENTIVE COMPENSATION
13	FCG INTEGRATION COSTS	1,102,379	-	1,102,379		INCLUDE 2025 FCG INTEGRATION COSTS
14	D & O INSURANCE	(68,673)	-	(68,673)		ELIMINATE 1/2 D & O INSURANCE
15	TOTAL O & M ADJUSTMENTS	\$ (37,825,087)	\$ -	\$ (37,825,087)	\$ -	
<u>DEPRECIATION EXPENSE</u>						
16	AEP AMORTIZATION EXPENSE	\$ (297,228)	\$ -	\$ (297,228)		EXCLUDE AEP AMORTIZATION
17	SAFE DEPRECIATION EXPENSE	(872,036)	-	(872,036)		EXCLUDE SAFE DEPRECIATION
18	RELOCATION DEPRECIATION EXPENSE	(2,112)	-	(2,112)		EXCLUDE RELOCATION DEPRECIATION
19	2025 DEPRECIATION STUDY IMPACT	(504,634)	-	(504,634)		INCLUDE 2025 DEPRECIATION STUDY IMPACT
20	OTHER RATE CASE ADJUSTMENTS	-	-	-		EXCLUDE OTHER RATE CASE ADJUSTMENTS
21	TOTAL DEPRECIATION EXPENSE ADJS	\$ (1,676,011)	\$ -	\$ (1,676,011)	\$ -	

\*Note adjustments consistent with those made in the company's last full revenue requirements cases except lines 10, 11, 13, 18 and 19.

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to N.O.I (from schedule C-1) and the revenue requirement effect on each. Indicate which adjustments were made in the company's last full revenue requirements case.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Adjst. No.	Adjustment Title	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) Rev. Requirement	Reason For Adjustment
<b>TAXES OTHER THAN INCOME</b>						
22	PGA REVENUES	\$ (196,304)	\$ -	\$ (196,304)	N/A	ELIMINATE TOTI ON FUEL
23	CONSERVATION	(27,199)	-	(27,199)		ELIMINATE TOTI ON CONSERVATION
24	AEP REVENUE	(1,792)	-	(1,792)		ELIMINATE TOTI ON AEP
25	REVENUE RELATED TAXES	(7,623,086)	-	(7,623,086)		ELIMINATE TOTI ON REVENUE RELATED TAXES
26	SAFE REVENUES	(1,352,229)	-	(1,352,229)		ELIMINATE TOTI ON SAFE
27	RELOCATION CLAUSE	(2,750)	-	(2,750)		ELIMINATE TOTI ON RELOCATION CLAUSE
28	TOTAL TAXES OTHER THAN INCOME ADJS	\$ (9,203,361)	\$ -	\$ (9,203,361)	\$ -	
<b>FEDERAL INCOME TAXES</b>						
29	INTEREST SYNCHRONIZATION	\$ 3,080,592	\$ -	\$ 3,080,592		ELIMINATE INTEREST SYNCHRONIZATION
30	INCOME TAX SYNCHRONIZATION	-	-	-		ELIMINATE INCOME TAX SYNCHRONIZATION
31	FUEL REVENUE & EXPENSES	(12,998)	-	(12,998)		ELIMINATE FEDERAL IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
32	CONSERVATION	(25,562)	-	(25,562)		ELIMINATE FEDERAL IT ON PROFIT/LOSS ON CONSERVATION
33	AEP REVENUE	(11,364)	-	(11,364)		ELIMINATE FEDERAL IT ON AEP REVENUES
34	5% OF ECONOMIC DEVELOPMENT	37	-	37		ELIMINATE FEDERAL IT ON ECONOMIC DEVELOPMENT
35	OUT OF PERIOD ADJUSTMENT	(138,409)	-	(138,409)		ELIMINATE FEDERAL IT ON OUT OF PERIOD ADJUSTMENT
36	SAFE EXPENSES	(1,235,494)	-	(1,235,494)		ELIMINATE FEDERAL IT ON SAFE REVENUES
37	FIVE YEAR AVERAGE BAD DEBT EXPENSE	(126,810)	-	(126,810)		ELIMINATE FEDERAL IT ON FIVE YEAR AVERAGE BAD DEBT EXPENSE
38	EXECUTIVE INCENTIVE COMPENSATION	66,899	-	66,899		ELIMINATE FEDERAL IT ON EXECUTIVE INCENTIVE COMPENSATION
39	2025 DEPRECIATION STUDY IMPACT	100,145	-	100,145		INCLUDE FEDERAL IT ON 2025 DEPRECIATION STUDY IMPACT
40	RELOCATION CLAUSE	965	-	965		ELIMINATE FEDERAL IT ON RELOCATION CLAUSE
41	INTEGRATION COSTS	(218,767)	-	(218,767)		INCLUDE FEDERAL IT ON INTEGRATION COSTS
42	D & O INSURANCE	13,628	-	13,628		ELIMINATE FEDERAL IT ON D & O INSURANCE
43	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ 1,492,860	\$ -	\$ 1,492,860	\$ -	
<b>STATE INCOME TAXES</b>						
44	INTEREST SYNCHRONIZATION	\$ 499,307	\$ -	\$ 499,307		ELIMINATE INTEREST SYNCHRONIZATION
45	INCOME TAX SYNCHRONIZATION	-	-	-		ELIMINATE INCOME TAX SYNCHRONIZATION
46	FUEL REVENUE & EXPENSES	(3,602)	-	(3,602)		ELIMINATE STATE IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
47	CONSERVATION	(7,085)	-	(7,085)		ELIMINATE STATE IT ON PROFIT/LOSS ON CONSERVATION
48	AEP REVENUE	(3,149)	-	(3,149)		ELIMINATE STATE IT ON AEP REVENUES
49	5% OF ECONOMIC DEVELOPMENT	10	-	10		ELIMINATE STATE IT ON ECONOMIC DEVELOPMENT
50	OUT OF PERIOD ADJUSTMENT	(38,360)	-	(38,360)		ELIMINATE STATE IT ON OUT OF PERIOD ADJUSTMENT
51	SAFE RELATED EXPENSES	(342,415)	-	(342,415)		ELIMINATE STATE IT ON SAFE REVENUES
52	FIVE YEAR AVERAGE BAD DEBT EXPENSE	(35,145)	-	(35,145)		ELIMINATE STATE IT ON FIVE YEAR AVERAGE BAD DEBT EXPENSE
53	EXECUTIVE INCENTIVE COMPENSATION	18,541	-	18,541		ELIMINATE STATE IT ON EXECUTIVE INCENTIVE COMPENSATION
54	2025 DEPRECIATION STUDY IMPACT	27,755	-	27,755		INCLUDE STATE IT ON 2025 DEPRECIATION STUDY IMPACT
55	RELOCATION CLAUSE	267	-	267		ELIMINATE STATE IT ON RELOCATION CLAUSE
56	INTEGRATION COSTS	(60,631)	-	(60,631)		INCLUDE STATE IT ON INTEGRATION COSTS
57	D & O INSURANCE	3,777	-	3,777		ELIMINATE STATE IT ON D & O INSURANCE
58	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ 59,271	\$ -	\$ 59,271	\$ -	
59	TOTAL ALL ADJUSTMENTS	\$ (9,552,794)	\$ -	\$ (9,552,794)	\$ -	

Florida Public Service Commission

Explanation: Provide a schedule of operating revenue by month, and in total by primary account for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	(1) Jan-25	(2) Feb-25	(3) Mar-25	(4) Apr-25	(5) May-25	(6) Jun-25	(7) Jul-25	(8) Aug-25	(9) Sep-25	(10) Oct-25	(11) Nov-25	(12) Dec-25	TOTAL
1	480	RESIDENTIAL	\$ 6,201,008	\$ 6,242,849	\$ 5,694,073	\$ 6,278,953	\$ 4,649,294	\$ 4,927,421	\$ 4,539,001	\$ 4,478,667	\$ 4,578,926	\$ 4,976,149	\$ 5,246,131	\$ 5,600,172	\$ 63,412,644
2	481	COMMERCIAL	3,146,257	3,214,233	3,359,291	3,759,552	3,258,706	3,159,272	3,262,332	3,227,451	3,279,385	3,532,975	3,385,643	3,219,662	39,804,759
3	482	INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
4	483	SALES FOR RESALE	-	192,988	72,439	88,065	74,823	81,793	(313,955)	73,466	69,994	115,338	97,695	126,720	679,365
5	484	INTERDEPARTMENTAL SALES	-	-	-	-	-	-	-	-	-	-	-	-	-
6		SUB-TOTAL	9,347,265	9,650,071	9,125,803	10,126,569	7,982,822	8,168,486	7,487,379	7,779,583	7,928,305	8,624,462	8,729,469	8,946,554	103,896,767
7	487	FORFEITED DISCOUNTS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	488	MISC. SERVICE REVENUE	241,023	238,447	214,668	82,696	228,284	299,550	255,423	248,073	248,423	337,604	315,135	255,424	2,964,749
9	489	TRANSPORTATION	3,348,257	3,400,688	3,234,609	3,475,854	3,059,920	3,499,054	3,378,514	3,141,277	3,140,589	3,031,130	3,336,693	3,693,759	39,740,344
10	493	RENT FROM GAS PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
11	495	OTHER GAS REVENUES	1,854,137	(563,692)	710,722	(1,611,924)	705,452	(513,723)	(325,974)	1,800,758	38,320	638,464	619,987	3,061,361	6,413,888
12	496	RATE REFUND PROVISION	-	-	-	-	-	-	-	-	-	-	-	-	-
13	499	MISC OTHER REVENUE	2,335	2,335	2,535	3,648	8,369	2,408	2,862	14,020	4,365	2,409	2,787	11,878	59,949
14		TOTAL OTHER OPER. REV	5,445,752	3,077,778	4,162,534	1,950,274	4,002,025	3,287,289	3,310,825	5,204,128	3,431,697	4,009,607	4,274,601	7,022,421	49,178,930
15		TOTAL OPER. REVENUES	\$ 14,793,017	\$ 12,727,849	\$ 13,288,336	\$ 12,076,844	\$ 11,984,847	\$ 11,455,775	\$ 10,798,204	\$ 12,983,711	\$ 11,360,001	\$ 12,634,069	\$ 13,004,070	\$ 15,968,975	\$ 153,075,697

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide (1) the detailed calculation of the 13-month average balance of unbilled revenues included in the historic base year rate base and (2) the detailed calculation of unbilled revenues included in the historic base year net operating income. The calculations should be shown on a monthly basis. All supporting schedules should be inserted immediately following this schedule.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Computation of Unbilled Revenues

Line No.	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Average/Total	
<b>(1) CALCULATION OF UNBILLED REVENUES IN CUSTOMER CLASS</b>															
1	UNBILLED REVENUE (BALANCE SHEET)	\$ 5,377,094	5,536,573	4,910,279	4,893,825	4,051,764	4,165,437	4,507,318	4,603,181	4,544,925	4,402,069	4,934,634	4,548,952	5,319,056	<u>13 Month Average</u> \$ 4,753,470
2	MONTHLY UNBILLED REVENUE ACTIVITY	\$ 159,478	\$ (626,294)	\$ (16,454)	\$ (842,061)	\$ 113,673	\$ 341,882	\$ 95,863	\$ (58,257)	\$ (142,855)	\$ 532,565	\$ (385,682)	\$ 770,105	<u>Total</u> \$ (58,038)	
NOTE: UNBILLED REVENUE IN BALANCE SHEET = BEGINNING BALANCE + UNBILLED REVENUE ACTIVITY IN LINE (2) ABOVE.															
<b>(2) CALCULATION OF UNBILLED REVENUE IN NOI</b>															
3	RS BASE REVENUE	\$ 1,930,502	\$ 1,991,841	\$ 1,873,739	\$ 1,667,196	\$ 1,266,790	\$ 1,396,185	\$ 1,658,605	\$ 1,538,351	\$ 1,519,611	\$ 1,604,407	\$ 1,737,684	\$ 1,564,596	\$ 1,948,468	<u>13 Month Average</u> \$ 1,669,075
4	CS BASE REVENUE	\$ 1,722,511	\$ 1,744,649	\$ 1,372,263	\$ 1,462,448	\$ 1,179,195	\$ 1,067,109	\$ 1,409,478	\$ 1,280,541	\$ 1,281,056	\$ 1,237,423	\$ 1,396,764	\$ 1,277,195	\$ 1,504,077	\$ 1,379,593
5	IN BASE REVENUE	\$ 1,724,081	\$ 1,800,083	\$ 1,664,277	\$ 1,764,181	\$ 1,605,778	\$ 1,702,143	\$ 1,439,235	\$ 1,784,289	\$ 1,744,258	\$ 1,560,240	\$ 1,800,186	\$ 1,707,161	\$ 1,866,511	\$ 1,704,802
6	TOTAL ENERGY CHARGE (Line 3 + Line 4 + Line 5)	\$ 5,377,094	\$ 5,536,573	\$ 4,910,279	\$ 4,893,825	\$ 4,051,764	\$ 4,165,437	\$ 4,507,318	\$ 4,603,181	\$ 4,544,925	\$ 4,402,069	\$ 4,934,634	\$ 4,548,952	\$ 5,319,056	<u>4,753,470</u>
7	MONTHLY UNBILLED REVENUE ACTIVITY	\$ 159,478	\$ (626,294)	\$ (16,454)	\$ (842,061)	\$ 113,673	\$ 341,882	\$ 95,863	\$ (58,257)	\$ (142,855)	\$ 532,565	\$ (385,682)	\$ 770,105	<u>Total</u> \$ (58,038)	

Florida Public Service Commission

Explanation: Provide actual monthly operation and maintenance expenses by primary account for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	(1) Jan-25	(2) Feb-25	(3) Mar-25	(4) Apr-25	(5) May-25	(6) Jun-25	(7) Jul-25	(8) Aug-25	(9) Sep-25	(10) Oct-25	(11) Nov-25	(12) Dec-25	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1	801	NATURAL GAS FIELD LINE PURCHASES	\$ 2,419,173	\$ (1,047,657)	\$ 3,621,401	\$ 906,336	\$ 792,457	\$ 716,578	\$ 855,444	\$ 1,529,095	\$ (37,061)	\$ 469,766	\$ 991,191	\$ 2,092,317	\$ 13,309,039
2	804	NATURAL GAS CITY GATE PURCHASES	1,423,078	3,692,654	(332,632)	1,138,795	1,360,062	1,121,289	605,568	2,128,287	2,183,802	2,022,818	2,599,935	2,519,412	20,463,070
3	805	OTHER GAS PURCHASES	-	-	-	-	-	-	-	-	-	-	-	-	-
4	807	PURCHASED GAS EXPENSES	58,196	60,191	61,925	63,588	69,117	61,309	63,956	48,106	72,088	78,253	61,928	108,552	807,209
5		LESS: COMPANY USED GAS	-	-	-	-	-	-	-	-	-	-	-	-	-
6		COST OF GAS	\$ 3,900,447	\$ 2,705,188	\$ 3,350,694	\$ 2,108,720	\$ 2,221,637	\$ 1,899,176	\$ 1,524,968	\$ 3,705,488	\$ 2,218,828	\$ 2,570,837	\$ 3,653,055	\$ 4,720,281	\$ 34,579,319
DISTRIBUTION EXPENSES															
PRODUCTION & STORAGE															
7	841	PLANT OPERATIONS	\$ 34,140	\$ 11,991	\$ 14,605	\$ 14,515	\$ 22,666	\$ 18,025	\$ 16,646	\$ 51,234	\$ 34,128	\$ 18,791	\$ 29,764	\$ 17,364	\$ 283,871
8	842	RENTS	-	-	-	-	-	-	-	4,815	-	-	-	-	4,815
9		TOTAL PRODUCTION & STORAGE	\$ 34,140	\$ 11,991	\$ 14,605	\$ 14,515	\$ 22,666	\$ 18,025	\$ 16,646	\$ 56,049	\$ 34,128	\$ 18,791	\$ 29,764	\$ 17,364	\$ 288,686
LNG TERMINALING & PROCESSING															
10	843.2	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ 35	\$ 8,850	\$ 1,233	\$ (616)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,502
11	843.6	VAPORIZING EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
12	844.2	LNG PROCESSING TERMINAL LABOR & EXPENSES	10	2,763	-	15	30	-	-	-	-	54	-	2,871	
13	844.7	SCADA OPERATIONS	15,952	2,946	28,848	14,794	17,198	16,602	23,295	18,360	18,370	16,531	14,100	15,430	202,427
14	847.3	LNG PROCESSING TERMINAL EQUIP	15,434	29,533	10,717	17,120	15,545	13,832	24,334	18,361	11,813	13,684	9,034	14,653	194,061
15	847.5	MEASURING & REGULATING EQUIP	-	-	-	-	1,837	(550)	-	170	(22)	-	-	-	1,435
16		TOTAL PRODUCTION & STORAGE	\$ 31,395	\$ 35,242	\$ 39,600	\$ 40,780	\$ 35,842	\$ 29,268	\$ 47,629	\$ 36,892	\$ 30,161	\$ 30,269	\$ 23,135	\$ 30,084	\$ 410,296
OPERATION															
17	870	SUPERVISION & ENGINEERING	\$ 48,590	\$ 38,647	\$ 49,273	\$ 55,084	\$ 42,120	\$ 40,710	\$ 39,452	\$ 38,517	\$ 52,768	\$ 54,798	\$ 41,671	\$ 46,208	\$ 547,838
18	871	DISTRIBUTION LOAD DISPATCHNG	31,478	21,889	24,593	26,913	27,727	29,431	32,833	26,974	32,381	32,639	27,840	36,076	350,774
19	874	MAINS & SERVICES	368,261	386,830	391,442	397,683	371,489	298,371	334,818	328,117	381,689	387,950	338,223	362,470	4,347,342
20	875	MEAS & REG - GENERAL	16,348	15,977	11,600	23,463	22,308	16,690	(1,180)	9,005	9,077	6,337	20,237	18,169	168,029
21	876	MEAS & REG - INDUSTRIAL	15,012	18,274	27,876	20,096	14,119	10,528	(1,658)	22,478	23,040	19,116	20,681	32,483	222,044
22	877	MEAS & REG - CITY GATE	25,319	17,436	16,228	23,175	29,198	25,091	30,606	26,682	33,659	25,080	17,502	17,867	287,842
23	878	METER & HOUSE REG EXPENSE	115,595	100,233	95,112	101,620	103,437	93,776	124,220	119,509	152,377	176,106	259,551	176,286	1,617,822
24	879	CUSTOMER INSTALLATIONS	21,688	4,381	4,493	10,199	5,611	5,581	1,421	3,431	16,862	11,804	(5,328)	5,150	85,291
25	880	OTHER EXPENSE	26,189	7,030	13,000	5,001	18,565	13,503	9,021	7,982	21,167	30,950	15,427	16,170	184,005
26	881	RENTS	7,731	2,731	7,731	9,081	8,104	7,731	11,345	8,845	14,342	8,845	8,845	8,845	104,174
27		TOTAL OPERATION	\$ 676,209	\$ 613,427	\$ 641,347	\$ 672,315	\$ 642,679	\$ 541,411	\$ 580,879	\$ 591,539	\$ 737,361	\$ 753,623	\$ 744,648	\$ 719,724	\$ 7,915,162

Supporting Schedules:

Recap Schedules: C-1

Florida Public Service Commission

Explanation: Provide actual monthly operation and maintenance expenses by primary account for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	(1) Jan-25	(2) Feb-25	(3) Mar-25	(4) Apr-25	(5) May-25	(6) Jun-25	(7) Jul-25	(8) Aug-25	(9) Sep-25	(10) Oct-25	(11) Nov-25	(12) Dec-25	TOTAL
MAINTENANCE															
28	886	STRUCTURES & IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,437	\$ 2,093	\$ (2,093)	\$ (89)	\$ -	\$ -	\$ 4,348
29	887	MAINS	9,461	(27,963)	30,239	29,133	20,960	26,057	31,614	(24,585)	30,669	57,518	7,812	10,561	201,477
30	889	MEAS & REG - GENERAL	3,033	210	3,082	8,972	2,907	6,807	9,631	3,199	1,490	2,684	1,769	72	43,854
31	890	MEAS & REG - INDUSTRIAL	-	-	-	1,103	(1,103)	-	-	-	-	-	-	-	-
32	891	MEAS & REG - GATE STATION	(282)	224	645	981	7,360	956	5,348	281	215	3,001	667	1,211	20,608
33	892	SERVICES	63,130	64,568	92,717	96,428	99,945	58,644	79,294	69,851	62,775	96,066	91,458	80,707	955,584
34	893	METERS & HOUSE REGULATORS	76,695	65,871	79,400	57,156	50,373	62,426	63,207	52,230	45,569	50,777	60,214	48,287	712,205
35	894	OTHER EQUIPMENT	16,632	5,595	16,020	20,036	14,184	2,382	280	12,785	-	7,042	6,681	1,234	102,872
36		TOTAL MAINTENANCE	\$ 168,669	\$ 108,505	\$ 222,104	\$ 213,810	\$ 194,626	\$ 157,271	\$ 193,811	\$ 115,853	\$ 138,625	\$ 216,999	\$ 168,601	\$ 142,073	\$ 2,040,948
CUSTOMER ACCOUNTS EXPENSE															
37	901	SUPERVISION	\$ 7,149	\$ 8,034	\$ 10,527	\$ 8,847	\$ 6,689	\$ 7,926	\$ 8,740	\$ 8,695	\$ 9,383	\$ 13,909	\$ 10,198	\$ 11,314	\$ 111,412
38	902	METER READING EXPENSE	38,821	19,959	29,711	35,296	38,064	70,336	(6,953)	39,216	35,865	36,802	37,857	49,551	424,526
39	903	CUS RECORDS & COLLECTIONS	354,238	346,462	404,185	397,264	377,717	424,757	432,249	410,476	465,522	529,539	513,145	505,130	5,160,685
40	904	UNCOLLECTIBLE ACCOUNTS	4,521	177,210	84,837	25,652	40,876	1,885	31,038	37,187	(633,313)	29,840	33,814	78,018	(88,434)
41	905	MISCELLANEOUS	-	-	-	-	-	-	-	-	-	-	-	-	-
42		TOTAL CUSTOMER ACCOUNTS EXP	\$ 404,729	\$ 551,665	\$ 529,260	\$ 467,059	\$ 463,346	\$ 504,905	\$ 465,074	\$ 495,574	\$ (122,542)	\$ 610,091	\$ 595,015	\$ 644,014	\$ 5,608,189
CUSTOMER SVCE & INFORMATION															
43	906	CONSERVATION RECOVERIES	\$ (78,533)	\$ (236,635)	\$ (108,971)	\$ (96,007)	\$ (155,178)	\$ 135,866	\$ (374,108)	\$ (133,942)	\$ (226,298)	\$ (85,534)	\$ (215,722)	\$ (180,893)	\$ (1,755,952)
44	907	SUPERVISION	-	-	-	-	-	-	-	-	2,534	2,488	2,880	2,474	10,376
45	908	CONSERVATION CUSTOMER ASSISTANCE	483,590	419,190	432,612	344,807	345,068	380,581	175,986	273,132	366,473	226,216	374,458	289,407	4,111,517
46	909	CONSERVATION ADVERTISING	116,651	346,114	122,145	185,556	196,459	(152,706)	559,054	210,129	202,951	213,448	239,952	297,929	2,537,682
47	910	CONSERVATION MISC CUSTOMER SERVICE & INFO	26,799	39,580	37,030	29,644	29,691	24,516	29,016	23,066	35,179	32,103	35,238	33,149	375,011
48		TOTAL CUSTOMER SVCE & INFO	\$ 548,507	\$ 568,249	\$ 482,816	\$ 464,000	\$ 416,039	\$ 388,258	\$ 389,948	\$ 372,385	\$ 380,839	\$ 388,722	\$ 436,807	\$ 442,066	\$ 5,278,635
SALES EXPENSE															
49	911	SUPERVISION	\$ (82)	\$ 1,053	\$ 750	\$ 1,238	\$ 677	\$ 995	\$ 1,155	\$ 1,312	\$ 1,190	\$ 1,673	\$ (6)	\$ 1,087	\$ 11,039
50	912	DEMONSTRATING & SELLING	(1,210)	(33,914)	(1,764)	(2,035)	(226)	1,184	272	(565)	(57,745)	(3,224)	1,668	154	(97,404)
51	913	ADVERTISING	10,205	3,990	21,603	(10,283)	85,950	(65,473)	24,309	48,265	44,133	25,527	23,767	25,091	237,085
52		TOTAL SALES EXPENSE	\$ 8,912	\$ (28,871)	\$ 20,589	\$ (11,080)	\$ 86,401	\$ (63,294)	\$ 25,736	\$ 49,012	\$ (12,422)	\$ 23,976	\$ 25,429	\$ 26,332	\$ 150,720
ADMINISTRATIVE & GEN EXP															
53	920	ADMIN & GEN SALARIES	\$ 860,740	\$ 760,755	\$ 948,046	\$ 856,562	\$ 588,139	\$ 13,989	\$ 611,878	\$ 664,273	\$ 378,242	\$ 607,972	\$ 1,060,853	\$ 838,233	\$ 8,189,683
54	921	OFFICE SUPPLIES & EXP	347,338	272,654	339,047	345,264	363,119	79,032	311,785	266,920	234,480	300,290	314,653	153,938	3,328,519
55	923	OUTSIDE SERVICES EMPLOYED	369,532	296,866	306,541	322,142	247,646	107,166	211,883	65,437	156,697	67,515	96,009	(419,702)	1,827,731
56	924	PROPERTY INSURANCE	67,683	36,330	36,330	36,330	33,781	36,330	36,330	36,330	36,330	36,330	36,330	37,158	465,587
57	925	INJURIES & DAMAGES	555,378	201,901	204,544	208,810	216,789	206,764	180,230	205,416	208,693	219,504	213,861	239,719	2,861,609
58	926	EMPLOYEE PENSION & BENEFITS	283,685	335,832	195,971	254,726	304,084	54,525	286,346	230,740	130,768	296,997	296,729	202,299	2,872,701
59	928	REGULATORY COMMISSION EXP.	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900	36,900	442,804
60	930.1	GENERAL ADVERTISING	1,042	5,058	13,835	3,941	7,493	2,975	3,591	3,407	13,666	10,362	5,176	9,697	80,245
61	930.2	MISC. GENERAL EXPENSE	51,403	47,865	60,307	85,420	84,409	32,655	109,748	65,410	51,316	53,942	52,392	56,709	751,574
62	931	RENTS	7,767	7,767	7,767	7,623	7,567	(21,053)	7,779	7,725	7,569	8,590	7,909	7,909	64,919
63	932	MAINT OF GENERAL PLANT	57,489	64,473	59,240	96,580	46,863	90,492	41,172	41,094	51,484	88,974	57,086	103,254	798,202
64		TOTAL A & G EXPENSE	\$ 2,638,957	\$ 2,066,401	\$ 2,208,527	\$ 2,254,298	\$ 1,936,791	\$ 639,775	\$ 1,837,642	\$ 1,623,652	\$ 1,306,143	\$ 1,727,376	\$ 2,177,900	\$ 1,266,114	\$ 21,683,575
65		TOTAL EXPENSE	\$ 8,411,965	\$ 6,631,797	\$ 7,509,544	\$ 6,224,416	\$ 6,020,027	\$ 4,114,795	\$ 5,082,332	\$ 7,046,443	\$ 4,711,121	\$ 6,340,684	\$ 7,854,352	\$ 8,008,052	\$ 77,955,530

Florida Public Service Commission

Explanation: Provide a schedule detailing expenses which are subject to allocation between regulated and non-regulated operations showing gross amounts and amounts allocated to regulated expenses and a detailed description of allocation used.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Account Numbers	Gross Amount	Allocated to Other Company Percentage	Other Company Allocation Amount	Allocated to Gas Regulated Percentage	Gas Regulated Amount	Description of Allocation Methods*
1	TAXES OTHER THAN INCOME TAXES	4081	\$ 1,744,755	81.04%	\$ 1,414,003	18.96%	\$ 330,752	See note below
2	CUSTOMER RECORDS & COLLECTIONS	903	1,973,482	71.38%	1,408,675	28.62%	564,807	See note below
3	ADMIN & GEN SALARIES	920	30,813,219	79.97%	24,642,589	20.03%	6,170,630	See note below
4	OFFICE SUPPLIES & EXP	921	14,655,082	78.41%	11,490,430	21.59%	3,164,652	See note below
5	OUTSIDE SERVICES EMPLOYED	923	6,555,025	79.50%	5,211,216	20.50%	1,343,809	See note below
6	PROPERTY INSURANCE	924	2,224,178	79.07%	1,758,591	20.93%	465,587	See note below
7	INJURIES & DAMAGES	925	11,372,470	76.32%	8,679,676	23.68%	2,692,794	See note below
8	EMPLOYEE PENSION & BENEFITS	926	3,243,128	80.75%	2,618,785	19.25%	624,343	See note below
9	GENERAL ADVERTISING	930.1	474,820	83.10%	394,576	16.90%	80,245	See note below
10	MISC. GENERAL EXPENSE	930.2	2,736,402	72.53%	1,984,828	27.47%	751,574	See note below
11	RENTS	931	(2,069)	83.10%	(1,719)	16.90%	(350)	See note below
12	MAINT OF GENERAL PLANT	932	233,017	84.75%	197,486	15.25%	35,531	See note below
13			\$ 76,023,512		\$ 59,799,137		\$ 16,224,375	

\* Expenses are directly assigned whenever it is possible and practical to the specified business units incurring the cost. Allocations are done on a department level and then held consistent for all accounts in that department. The presentation of the allocation factor above by FERC is based on the departments that are included in that FERC. The majority of corporate expense allocations are based on a Modified Massachusetts Method. However, some departments utilize other allocation basis's which are explained in our Cost Allocation Manual.

Florida Public Service Commission

Explanation: Provide a schedule itemizing revenues reported pursuant to Rule 25-17.015 and expenses incurred pursuant to the commission prescribed conservation goals.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Acct. No.	Description	Amount
		<u>REVENUES</u>	
1	495	REVENUES - ALL PROGRAMS	\$ 5,434,645
2		ENERGY CONSERVATION REVENUES	\$ 5,434,645
		<u>EXPENSES</u>	
3	906V	CONSERVATION RECOVERIES	\$ (1,755,952)
4	908V - 910V	FULL HOUSE RESIDENTIAL NEW CONSTRUCTION	1,615,283
5	908V - 910V	RESID. APPLIANCE REPLACEMENT	631,001
6	908V - 910V	CONSERVATION EDUCATION	-
7	908V - 910V	SPACE CONDITIONING	-
8	908V - 910V	RESIDENTIAL CONSERVATION SURVEY	-
9	908V - 910V	RESIDENTIAL APPLIANCE RETENTION	1,138,733
10	908V - 910V	COMMERCIAL CONSERVATION SURVEY	-
11	908V - 910V	RESIDENTIAL SERVICE REACTIVATION	266,463
12	908V - 910V	COMMON	1,924,782
13	908V - 910V	CONSERV. DEMONSTRATION AND DEVELOPMENT	35,000
14	908V - 910V	COMMERCIAL SMALL FOOD SERVICE PROGRAM	-
15	908V - 910V	COMMERCIAL LARGE NON-FOOD SERVICE PROGRAM	-
16	908V - 910V	COMMERCIAL LARGE FOOD SERVICE PROGRAM	-
17	908V - 910V	COMMERCIAL LARGE HOSPITALITY PROGRAM	-
18	908V - 910V	COMMERCIAL LARGE CLEANING SERVICE PROGRAM	-
19	908V - 910V	RESIDENTIAL PROPANE DISTRIBUTION PROGRAM	62,037
20	908V - 910V	FCG-COMMERCIAL APPLIANCE PROGRAM	1,317,812
21	908V - 910V	FCG-COMMERCIAL INDUSTRIAL CONVERSION PROGRAM	67,004
22	908V - 910V	VEHICLE DEPRECIATION INCLUDED IN C-17 (A)	(23,529)
23		TOTAL ENERGY CONSERVATION EXPENSES	\$ 5,278,635

Note (A): This amount reflects the portion of vehicle depreciation in conservation expenses included in C-17.

Florida Public Service Commission

Explanation: Provide a schedule of balance sheet accounts for the provision of uncollectible accounts by month for the historic base year and 2 prior years.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year - 1: 12/31/2024  
 Witness: M. Galtman

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Year	Beginning Balance	Provision Accrual	Bad Debt Write Offs (A)	Recoveries & Adjustments	Covered by Customer Deposit**	Ending Balance
<u>Historic Base Year</u>							
1	Jan-25	\$ (982,338)	\$ (4,861)	\$ 0	\$ (19,367)	\$ -	\$ (1,006,566)
2	Feb-25	(1,006,566)	(177,465)	157,642	(5,912)	-	(1,032,301)
3	Mar-25	(1,032,301)	(85,392)	21,020	(21,477)	-	(1,118,150)
4	Apr-25	(1,118,150)	(26,410)	-	(9,902)	-	(1,154,462)
5	May-25	(1,154,462)	(40,884)	-	9,402	-	(1,185,944)
6	Jun-25	(1,185,944)	(1,885)	-	1,885	-	(1,185,944)
7	Jul-25	(1,185,944)	(31,080)	-	-	-	(1,217,024)
8	Aug-25	(1,217,024)	(37,443)	-	6,881	-	(1,247,586)
9	Sep-25	(1,247,586)	633,313	-	(170)	-	(614,443)
10	Oct-25	(614,443)	(30,734)	-	(4,091)	-	(649,268)
11	Nov-25	(649,268)	(34,069)	-	31	-	(683,306)
12	Dec-25	(683,306)	(78,273)	-	11,599	-	(749,980)
13	TOTAL	\$ (982,338)	\$ 84,817	\$ 178,662	\$ (31,120)	\$ -	\$ (749,980)
<u>Prior Year</u>							
14	Jan-24	\$ (506,121)	\$ (22,534)	\$ 27,607	\$ (10,658)	\$ -	\$ (511,705)
15	Feb-24	(511,705)	(80,303)	25,438	(3,729)	-	(570,298)
16	Mar-24	(570,298)	(114,117)	36,933	(5,893)	-	(653,375)
17	Apr-24	(653,375)	(37,008)	30,265	(6,026)	-	(666,144)
18	May-24	(666,144)	(45,657)	38,858	(1,299)	-	(674,242)
19	Jun-24	(674,242)	(28,617)	40,154	(10,062)	-	(672,767)
20	Jul-24	(672,767)	(60,259)	31,587	(1,122)	-	(702,562)
21	Aug-24	(702,562)	(39,318)	19,078	(8,493)	-	(731,295)
22	Sep-24	(731,295)	(110,639)	177	(3,349)	-	(845,107)
23	Oct-24	(845,107)	(22,465)	-	(4,438)	-	(872,010)
24	Nov-24	(872,010)	(27,210)	6,028	118	-	(893,075)
25	Dec-24	(893,075)	(115,009)	61,061	(35,315)	-	(982,338)
26	TOTAL	\$ (506,121)	\$ (703,137)	\$ 317,187	\$ (90,267)	\$ -	\$ (982,338)

\*\*FCG does not track this information, therefore, the requested information is unavailable.

Note (A): FCG temporarily paused collections and write off procedures in 2025 after the implementation of FCG's 1CX system. This is discussed further in the testimony of Company Witness Mike Galtman.

Florida Public Service Commission

Explanation: Provide a schedule of balance sheet accounts for the provision of uncollectible accounts by month for the historic base year and 2 prior years.

Type of Data Shown:  
Historic Base Yr - 2: 12/31/2023  
Witness: M. Galtman

Company: Florida City Gas

Docket No. 20260026-GU

Line No.	Prior Year	Beginning Balance	Provision Accrual	Bad Debt Write Offs	Recoveries & Adjustments	Covered by Customer Deposit**	Ending Balance
	<u>Prior Year</u>						
27	Jan-23	\$ (610,127)	\$ (39,392)	\$ 42,077	\$ (13,791)	-	\$ (621,233)
28	Feb-23	(621,233)	(88,655)	24,047	(5,082)	-	(690,922)
29	Mar-23	(690,922)	(40,007)	29,911	(9,210)	-	(710,228)
30	Apr-23	(710,228)	(53,009)	53,120	(2,780)	-	(712,897)
31	May-23	(712,897)	(64,057)	69,686	(13,486)	-	(720,754)
32	Jun-23	(720,754)	45,783	36,297	(20,066)	-	(658,740)
33	Jul-23	(658,740)	(46,807)	56,463	(14,799)	-	(663,883)
34	Aug-23	(663,883)	125,542	68,665	(11,067)	-	(480,743)
35	Sep-23	(480,743)	(6,182)	44,269	(7,942)	-	(450,598)
36	Oct-23	(450,598)	(24,058)	59,699	(13,024)	-	(427,982)
37	Nov-23	(427,982)	(10,025)	49,140	(10,707)	-	(399,574)
38	Dec-23	(399,574)	(125,413)	27,538	(8,672)	-	(506,121)
39	TOTAL	\$ (610,127)	\$ (326,280)	\$ 560,912	\$ (130,626)	-	\$ (506,121)

\*\*FCG does not track this information, therefore, the requested information is unavailable.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule of advertising expenses by sub-account for the historic base year and prior year for each type of advertising.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Company: Florida City Gas

Docket No. 20260026-GU

Advertising Expenses For The Historic Base Year Ended 12/31/2025

Line No.	Account No.	Account Title	Total Per Books	Jurisdictional Amount
1	909	<u>CONSERVATION ADVERTISING</u> ENERGY CONSERVATION PROGRAM (1)	\$ 2,537,682	\$ 2,537,682
2		TOTAL CONSERVATION ADVERTISING	2,537,682	2,537,682
3	913	<u>GENERAL ADVERTISING</u> COMMUNITY ENGAGEMENT	\$ 23,881	\$ 23,881
4	913	COMMUNITY RELATIONS	-	-
5	913	CUSTOMER COMMUNICATIONS	56,948	56,948
6	913	EMPLOYEE COMMUNICATIONS	2,410	2,410
7	913	MANDATORY/SAFETY MESSAGING	153,846	153,846
8	930.1	COMMUNITY ENGAGEMENT	80,245	80,245
9		TOTAL GENERAL ADVERTISING	317,330	317,330
10		TOTAL ADVERTISING EXPENSE	\$ 2,855,011	\$ 2,855,011

(1) Amounts are recovered through the natural gas conservation cost recovery clause.

Florida Public Service Commission

Explanation: Provide a schedule of advertising expenses by sub-account for the historic base year and prior year for each type of advertising.

Type of Data Shown:  
 Historic Base Year - 1: 12/31/2024  
 Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Advertising Expenses For The Year Prior To The Historic Base Year 12/31/2024

Line No.	Account No.	Account Title	Total Per Books	Jurisdictional Amount
		<u>CONSERVATION ADVERTISING</u>		
1	909	ENERGY CONSERVATION PROGRAM (1)	\$ 2,047,081	\$ 2,047,081
2		TOTAL CONSERVATION ADVERTISING	2,047,081	2,047,081
		<u>GENERAL ADVERTISING</u>		
3	913	COMMUNITY ENGAGEMENT	\$ 10,247	\$ 10,247
4	913	COMMUNITY RELATIONS	1,970	1,970
5	913	CUSTOMER COMMUNICATIONS	56,680	56,680
6	913	EMPLOYEE COMMUNICATIONS	-	-
7	913	MANDATORY/SAFETY MESSAGING	133,338	133,338
8	930.1	COMMUNITY ENGAGEMENT	34,544	34,544
9		TOTAL GENERAL ADVERTISING	236,779	236,779
10		TOTAL ADVERTISING EXPENSE	\$ 2,283,860	\$ 2,283,860

(1) Amounts are recovered through the natural gas conservation cost recovery clause.

Florida Public Service Commission

Explanation: Provide a schedule of civic and charitable contributions included in net operating income for the historic base year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	TOTAL	Amount Allocated to Non-Regulated	Amount Regulated
1	Florida Chamber of Commerce	\$ 2,250	\$ -	\$ 2,250
2	Miami Dade League of Cities	1,500	-	1,500
3	Total	<u>\$ 3,750</u>	<u>\$ -</u>	<u>\$ 3,750</u>

Supporting Schedules:

Recap Schedules: C-2 p.1, C-5 p.2

Florida Public Service Commission  
Company: Florida City Gas  
Docket No.: 20260026-GU

Explanation: Provide a schedule of industry association dues included in net operating income by organization for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: M. Everngam, G. Navo

Industry Association Dues For The 12 Months Ended 12/31/2025

Line No.	Organization	Amount
1	AMERICAN GAS ASSOCIATION	\$ 76,774
2	FLORIDA NATURAL GAS ASSOCIATION	70,805
3	SOUTHERN GAS ASSOCIATION	5,987
4	TOTAL	\$ 153,566

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Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a schedule, by organization, of expenses for lobbying, civic, political and related activities included in net operating income for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: M. Everngam, G. Navo

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Line No.

Organization

Amount

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NONE. Lobbying and other political expenses are below the line items. Therefore, they have not been included for recovery in base rates.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No. 20260026-GU

Explanation: Provide a comparison of rate case expenses incurred or anticipated for the current and most recent prior case with explanation of any changes which exceed 10% on an individual item basis. Also provide an amortization schedule of rate case expense as a percentage of rate base and operating revenues and the amount per customer.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Projected Test Year: 12/31/2027  
 Witness: J. Husted

Comparison Of Current Rate Case Expenses With Prior Case

Line No.	Description	Prior Case 2022	Projected Current Case 2027	Percent Change (Total)	Percent Change (Annual)	Reason For Change (If 10% or Greater)
1	Outside Consultants: Cost of Capital & Cost of Service	\$ 200,330	\$ 1,358,775	578.27%	115.65%	Increase in rate case expenses due to the following: a. Consulting and legal billing rates increased due to inflation and market. The company utilizes outside consultants for many regulatory areas, including cost of capital, acquisition adjustment, cost of service study, weather normalizing billing determinants, rate design, and tariff modifications. b. Legal & additional staffing costs increased due to use of outside vendor as compared to affiliate support used in last rate case under prior owner. c. The company uses resources from other company departments on a temporary basis to assist with the rate case beyond the normal workload. d. Time lapse, 4 years since the last rate case. e. Costs estimated for full hearing.
2	Legal Services	32,578	652,121	1901.72%	380.34%	
3	Affiliate Support	1,456,678	-	-100.00%	-20.00%	
4	Travel Expenses	32,145	120,100	273.62%	54.72%	
5	Additional Staffing / Temp Pay	7,862	1,394,375	17635.63%	3527.13%	
6	Other Expenses	33,787	689,890	1941.91%	388.38%	
7	TOTAL	<u>\$ 1,763,380</u>	<u>\$ 4,215,262</u>	<u>139.04%</u>	<u>69.52%</u>	

Schedule of Rate Case Amortization in The Historic Base Year

Line No.	Description	Total Expenses	Rate Order Amortization Date	Period	Amortized Amount			Unamortized Balance 12/31/2025
					2023	2024	2025	
8	Prior Case: Docket No. 20220069-GU	\$ 1,763,380	5/1/2023	4 Years	\$ 291,284	\$ 438,886	\$ 442,804	\$ 590,405
					DOCKET NO. 20220069-GU			
9	Rate Case Expense Incurred (Anticipated) As a Percentage of Rate Base*				0.5001%			
10	Rate Case Expense Incurred (Anticipated) As a Percentage of Revenue*				2.7904%			
11	Rate Case Expense Incurred (Anticipated) Per Customer*				\$15.25			

\* Per historic test year 2021

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a schedule by type of charge, of the charges to account 930 (miscellaneous general expenses) for the historic base year. Provide also the amount allocated to utility operations.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Miscellaneous General Expenses For The 12 Months Ended 12/31/2025

Line No.	Sub Account Number	Description	TOTAL	Utility Amount
1	930.2	BOARD MEETING EXPENSES	\$ 88,538	\$ 88,538
2	930.2	DIRECTOR FEES	504,641	504,641
3	930.2	EXTERNAL & SHAREHOLDER REPORTING	4,625	4,625
4	930.2	MEMBERSHIPS & SUBSCRIPTIONS	22,364	22,364
5	930.2	SHAREHOLDER EXPENSES - NYSE	31,389	31,389
6	930.2	SHAREHOLDER EXPENSES - REPORT DISTRIBUTION	32,652	32,652
7	930.2	SHAREHOLDER EXPENSES - TRANSFER AGENTS	19,801	19,801
8	930.2	OTHER SHAREHOLDER EXPENSES	47,321	47,321
9	930.2	OTHER COMMUNICATION EXPENSES	-	-
10	930.2	MISC GENERAL EXPENSES	<u>244</u>	<u>244</u>
11		TOTAL	<u>\$ 751,574</u>	<u>\$ 751,574</u>

Florida Public Service Commissio

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a list of out of period items for the historic base year and the related adjustments to operating revenues and expenses by primary account.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo, J. Baugh

Line No.	Account No.	Account Title	(1) Description	(2) Date Incurred	(3) Debit	(4) Credit
1	242	Miscellaneous Current and Accrued Assets	2025 401K Compensation Booked	2025	\$ 288,778	
2	926	Employee Pension & Benefits	in 2026			\$ 288,778
3	242	Miscellaneous Current and Accrued Assets	2025 Compensation Booked in 2026	2025	408,673	
4	920	Admin & Gen Salaries				408,673
TOTAL					<u>\$ 697,451</u>	<u>\$ 697,451</u>

Supporting Schedules:

Recap Schedules: C-2

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a schedule of gains and losses on disposition of property previously used in providing gas service for the historic base year and four prior years. List amounts allowed in prior rate cases, and the historic year of such prior cases.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year - 1: 12/31/2024  
 Historic Base Yr - 2: 12/31/2023  
 Historic Base Yr - 3: 12/31/2022  
 Historic Base Yr - 4: 12/31/2021  
 Witness: G. Navo

Gains and Losses on Property

Line No.	Description of Property	Date Acquired	Date Disposed	Original Classification	Reclassification Account	Original Amount Recorded	Additions or (Retirements)	Net Book Value on Disposal Date	Gain or Loss (A)	Allocated Portion to Gas Operations	Amount Allowed Prior Case	Prior Cases Test Year Ended
1	Land 721 Southeast Fallon Drive Port St Lucie, FL 34983	3/31/1998	10/23/2025	374 Land & Land Rights		\$ 10	\$ -	\$ -	\$ 139,698	100%		

Note:

(A) The gain was recorded in non-operating income as a below the line item. Therefore, it has not been included for recovery in base rates.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide the monthly depreciation expense for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown: Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	% Rate (A)	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Total Depreciation	
1	3010	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2	3020	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	3030	MISC INTANGIBLE PLANT	8.3%	17,650	17,650	17,650	17,650	17,650	17,650	17,650	17,650	17,650	17,650	17,650	17,650	211,795	
4	3032	MISC INTANGIBLE PLANT	5.0%	23,304	23,513	23,573	23,616	75,633	83,228	86,677	95,302	101,553	99,420	99,602	99,926	835,346	
5	3641	LNG LAND AND LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
6	3642	LNG STRUCTURES AND IMPROVEMENTS	2.0%	60	60	60	60	60	60	60	60	60	60	60	87	744	
7	3643	LNG PROCESS TERMINAL EQUIP	2.0%	400	400	400	400	400	400	400	400	400	452	452	452	4,954	
8	3645	LNG MEASURING AND REGULATING EQUIP	2.0%	60	60	60	60	60	60	60	60	60	60	60	60	718	
9	3646	LNG COMPRESSOR STATION EQUIP	2.0%	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	1,194,048	
10	3671	MAINS - STEEL	2.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	3740	LAND	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	3741	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	3743	RIGHT OF WAYS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	3750	STRUCTURES & IMPROVEMENTS	3.8%	867	871	871	871	871	871	871	871	871	871	871	1,061	10,640	
15	3761	MAINS - STEEL	2.0%	237,451	237,463	237,321	210,548	197,629	197,286	197,194	197,249	197,268	197,268	197,223	197,458	2,501,359	
16	3762	MAINS - PLASTIC	1.6%	276,002	277,039	277,288	279,187	279,405	279,832	282,419	282,681	281,677	281,677	281,956	281,891	3,358,627	
17	376P	MAINS - PLASTIC ORANGE	1.6%	40,499	40,807	51,950	54,136	58,517	58,128	61,778	60,376	61,544	60,766	60,831	61,009	670,342	
18	376R.1	MAINS - PLASTIC NGFR	1.6%	-	-	-	-	-	-	-	-	356	357	397	550	1,659	
19	376R.2	MAINS - STEEL NGFR	2.0%	-	-	-	-	-	-	-	-	12	12	12	134	171	
20	376S	MAINS - STEEL PROBLEMATIC	2.0%	1,247	1,251	1,252	1,255	1,253	1,247	1,253	1,247	4,639	4,474	4,361	4,395	4,381	34,399
21	3780	MEAS & REG STATION EQUIP-GEN	2.6%	5,539	5,564	5,548	5,553	4,611	4,677	4,679	4,680	13,892	14,005	14,072	14,094	96,914	
22	3790	MEAS & REG STATION EQUIP-GATE	2.0%	29,577	29,577	28,641	23,104	23,492	23,492	23,492	23,492	23,492	23,492	23,492	23,492	298,837	
23	3801	SERVICES - STEEL	2.5%	34,090	34,283	34,386	34,431	34,481	34,549	34,605	34,645	34,690	34,739	34,413	34,481	413,792	
24	3802	SERVICES - PLASTIC	3.1%	307,109	310,106	311,391	314,579	315,579	316,073	319,239	324,215	324,761	324,060	324,695	324,695	3,810,557	
25	380P	SERVICES - PLASTIC PROBLEMATIC	3.1%	25,144	25,401	33,355	34,036	36,660	36,892	40,009	49,093	50,063	54,872	54,913	55,017	495,455	
26	380R.1	SERVICES - PLASTIC NGFR	3.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	380R.2	SERVICES - STEEL NGFR	2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	380S	SERVICES - STEEL PROBLEMATIC	2.5%	33	35	35	35	35	35	35	35	35	36	36	37	422	
29	3810	METERS	6.9%	135,378	136,490	137,420	137,716	138,182	138,469	139,079	151,741	152,188	153,302	154,044	154,503	1,728,511	
30	3811	METERS MTU/DCU	9.7%	34,490	34,412	34,618	34,893	35,377	35,691	36,414	36,710	37,199	38,418	39,213	39,546	436,981	
31	381S	METERS - SAFE	6.9%	4,877	4,852	4,853	4,862	4,872	4,817	4,821	1,140	-	-	-	-	36,239	
32	3820	METER & REGULATOR INST.	3.6%	17,080	17,039	17,051	17,037	17,088	17,120	17,186	17,216	17,267	17,393	17,476	17,510	206,462	
33	3821	METER & REGULATOR INST. MTU/DCU	10.3%	2,216	2,253	2,261	2,260	2,292	2,312	2,354	2,373	2,406	2,486	2,538	2,560	28,311	
34	382S	METER & REGULATOR INST. SAFE	3.6%	2,007	2,001	2,001	2,003	2,005	1,986	1,987	604	599	343	343	343	16,222	
35	3830	HOUSE REGULATORS	2.3%	14,428	14,291	14,337	14,354	14,535	14,650	14,883	14,991	15,171	15,618	15,910	16,032	179,199	
36	3840	HOUSE REG-INST	3.4%	5,852	5,640	5,651	5,579	5,626	5,657	5,719	5,748	5,796	5,915	5,993	6,026	69,203	
37	3850	IND MEAS & REG STAT EQUIP	2.3%	7,170	7,170	7,170	7,170	7,170	7,170	7,170	7,170	7,170	7,170	7,170	7,170	86,038	
38	3860	OTHER PROP ON CUST PREMISES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
39	3870	OTHER EQUIPMENT	4.4%	10,095	10,198	10,220	10,339	10,521	10,612	10,692	10,761	10,796	10,821	10,966	10,966	126,985	
40	3890	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	3892	LAND RIGHTS FCG	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
42	389S	LAND RIGHTS SAFE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
43	3900	STRUCTURES & IMPROVEMENTS	4.0%	43,651	43,651	43,651	43,651	43,651	43,665	43,665	43,665	43,665	43,791	43,791	43,791	524,411	
44	3910	OFFICE FURN & EQUIPMENT	6.7%	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	7,318	87,821	
45	3911	COMPUTER AND PERIPHERAL	8.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	3915	PERSONAL COMPUTER EQUIPMENT	20.0%	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	18,437	13,285	197,652	
47	3920	TRANSPORTATION EQUIPMENT	13.4%	3,849	3,849	3,849	4,343	4,343	4,343	4,343	4,343	4,343	4,343	4,343	4,343	50,629	
48	3921	CARS	6.0%	7,921	7,921	7,921	7,129	7,129	7,129	7,129	7,129	7,129	7,129	7,129	7,129	88,713	
49	3922	LIGHT DUTY TRUCK/VAN	6.6%	34,842	34,842	34,842	37,815	37,089	37,089	37,089	37,089	36,534	36,534	36,534	36,534	436,832	
50	3923	HEAVY DUTY TRUCK/BOBTAIL	7.7%	4,776	4,776	4,776	5,742	5,742	5,802	5,802	5,802	5,802	5,802	5,802	5,802	66,430	
51	3930	STORES EQUIP	4.0%	108	108	108	108	108	108	108	108	108	108	108	108	1,296	
52	3940	TOOLS, SHOP, GARAGE EQUIP	6.7%	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	5,463	65,550	
53	3941	NATURAL GAS VEHICLE EQUIP	3.0%	3,911	3,911	3,911	3,911	3,911	3,911	3,911	3,911	3,911	6,243	6,243	6,243	53,925	
54	3950	LABORATORY EQUIP	5.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	
55	3960	POWER OPERATED EQUIPMENT	6.5%	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	1,220	14,639	
56	3970	COMMUNICATION EQUIPMENT	8.3%	8,320	8,320	8,320	9,464	9,464	9,464	9,464	9,464	9,464	9,468	9,472	9,464	110,144	
57	3980	MISC EQUIP	5.0%	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	1,460	17,524	
58		TOTAL DEPRECIATION EXPENSE		\$ 1,473,403	\$ 1,479,202	\$ 1,500,140	\$ 1,482,088	\$ 1,528,688	\$ 1,537,446	\$ 1,555,946	\$ 1,583,415	\$ 1,607,697	\$ 1,613,144	\$ 1,609,819	\$ 1,599,509	\$ 18,570,496	
59		Amount charged to other accounts and business units (B)		\$ 15,102	\$ 13,478	\$ 19,778	\$ 19,515	\$ 12,218	\$ 18,249	\$ 17,877	\$ 916	\$ 16,660	\$ 22,233	\$ 17,661	\$ 16,662	\$ 190,348	
60		TOTAL DEPRECIATION EXPENSE		\$ 1,458,300	\$ 1,465,724	\$ 1,480,362	\$ 1,462,574	\$ 1,516,470	\$ 1,519,197	\$ 1,538,069	\$ 1,582,499	\$ 1,591,036	\$ 1,590,911	\$ 1,592,158	\$ 1,582,848	\$ 18,380,148	
61																Total Amortization from C-18 \$ 314,757	
62																Total Common Plant Depreciation Expense from C-19 472,476	
63																Total Depreciation & Amortization to C-1 \$ 19,167,382	

Notes: (A) Depreciation rates applied to each asset account is in accordance with Docket No. 20220069-GU. New depreciation rates effective January 1, 2025, were approved by the PSC in Order No. PSC-2026-0055-FOF-GU, Docket No. 20250035-GU, on March 9, 2026. The depreciation on this schedule is reflected at the rates applicable prior to that order. An adjustment reflecting the impact of the new depreciation rates was made on C-2, line 19.  
(B) Transportation depreciation is charged directly to the operating accounts based on work performed and is not charged to Account 403. This amount includes transportation depreciation included in the expense amounts above but allocated outside of FCG O&M expenses.

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery included in plant in service by account or sub-account for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	TOTAL Amort/Rec Expense
1	4050	AMORTIZATION OF PIPING AND CONVERSION													
2		Deferred Piping	\$ 4,311	\$ 4,369	\$ 4,370	\$ 4,370	\$ 4,370	\$ 4,437	\$ 4,464	\$ 4,484	\$ 4,496	\$ 4,317	\$ 4,335	\$ 4,403	\$ 52,725
3		Deferred Conversion Costs	5,854	6,052	6,052	6,143	6,168	6,168	6,242	6,242	6,241	4,097	4,120	4,120	67,500
4		Large Conversion - Titan	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
5			<u>\$ 35,165</u>	<u>\$ 35,422</u>	<u>\$ 35,422</u>	<u>\$ 35,513</u>	<u>\$ 35,538</u>	<u>\$ 35,605</u>	<u>\$ 35,706</u>	<u>\$ 35,726</u>	<u>\$ 35,737</u>	<u>\$ 33,414</u>	<u>\$ 33,455</u>	<u>\$ 33,523</u>	<u>\$ 420,225</u>
6		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$420,225							
7		EFFECTIVE DATE:						Various							
8		AMORTIZATION/RECOVERY PERIOD:						10 years							
9		REASON:						Recovery of costs to convert customers to natural gas and Deferred Piping and Conversion Costs							
10	4060	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 721,895
11			<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 721,895</u>
12		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$721,895							
13		EFFECTIVE DATE:						November 2004							
14		AMORTIZATION/RECOVERY PERIOD:						30 years							
15		REASON:						Recovery of purchase price premium paid for FCG by AGLR as a positive acquisition adjustment. Order No. PSC-07-0913-PAA-GU, Docket No. 20060657-GU.							
16	4050	AMORTIZATION RELATED TO 2017 TAX REFORM													
17		Excess Deferred Tax	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (1,124,591)
			<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (1,124,591)</u>
18		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						(1,124,591)							
19		EFFECTIVE DATE:						January 2019							
20		AMORTIZATION/RECOVERY PERIOD:						5 years							
21		REASON:						Recovery of excess deferred tax related to 2017 tax reform. Order No. PSC-2018-0509-PCO-GU, Docket No. 20180154-GU.							
22	407A	AMORTIZATION OF AEP	\$ 29,042	\$ 25,098	\$ 25,516	\$ 25,889	\$ 24,793	\$ 15,027	\$ 22,696	\$ 16,457	\$ 50,581	\$ 15,135	\$ 24,071	\$ 22,921	\$ 297,228
23			<u>\$ 29,042</u>	<u>\$ 25,098</u>	<u>\$ 25,516</u>	<u>\$ 25,889</u>	<u>\$ 24,793</u>	<u>\$ 15,027</u>	<u>\$ 22,696</u>	<u>\$ 16,457</u>	<u>\$ 50,581</u>	<u>\$ 15,135</u>	<u>\$ 24,071</u>	<u>\$ 22,921</u>	<u>\$ 297,228</u>
24		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$297,228							
25		EFFECTIVE DATE:						1995							
26		AMORTIZATION/RECOVERY PERIOD:						10/15 years							
27		REASON:						Recovery of excess MACC. Order No. PSC-95-0506-PAA-GU, Docket No. 950206-GU. Order extending Sebastian AEP amortization period to 15 years No. PSC-2021-0416-PAA-GU, Docket No. 20210126-GU.							
28		TOTAL AMORTIZATION	<u>\$ 30,649</u>	<u>\$ 26,962</u>	<u>\$ 27,381</u>	<u>\$ 27,844</u>	<u>\$ 26,774</u>	<u>\$ 17,074</u>	<u>\$ 24,843</u>	<u>\$ 18,625</u>	<u>\$ 52,761</u>	<u>\$ 14,990</u>	<u>\$ 23,969</u>	<u>\$ 22,887</u>	<u>\$ 314,757</u>

Supporting Schedules:

Recap Schedules: C-1, C-19

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year. This data should correspond to the data presented in schedule B-11.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	12 Month TOTAL
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3890	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3900	STRUCTURES & IMPROVEMENTS	25,358	25,358	25,358	25,358	25,358	25,358	25,358	25,358	25,358	25,499	25,499	25,745	304,964
4	3901	LEASEHOLD IMPROVEMENTS	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	42,588
5	3910	OFFICE FURN & EQUIPMENT	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	102,087
6	3911	COMPUTER AND PERIPHERALS	21,217	18,692	16,496	12,312	12,312	12,312	12,312	10,762	10,564	8,501	8,501	8,501	152,484
7	3912	COMPUTER HARDWARE	37,860	40,990	42,220	42,365	42,214	42,214	42,214	42,214	42,214	41,804	41,804	41,804	499,918
8	3913	OFFICE FURN & EQUIPMENT	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	74,635
9	3914	SYSTEM SOFTWARE	104,498	104,669	108,842	110,924	106,805	107,421	106,682	111,895	111,717	113,923	113,479	113,479	1,314,333
10	391S	SYSTEM SOFTWARE ALLOC	13,069	13,069	13,069	13,069	711	708	729	710	580	565	346	323	56,947
11	3920	TRANS EQUIPMENT (Parent)	431	431	-	-	-	-	-	-	-	-	-	-	861
12	3920	TRANS EQUIPMENT (Skipjack)	16,101	15,225	15,225	15,225	18,262	17,842	17,842	20,226	20,846	30,513	30,658	30,796	248,761
13	3970	COMPUTER EQUIPMENT	4,496	4,496	4,129	4,095	2,643	2,643	2,246	2,197	1,999	1,999	1,999	1,999	34,939
14		TOTAL	\$ 241,306	\$ 241,206	\$ 243,614	\$ 241,623	\$ 226,580	\$ 226,774	\$ 225,660	\$ 231,638	\$ 231,554	\$ 241,080	\$ 240,562	\$ 240,921	\$ 2,832,518

			12 Month TOTAL	Utility %	12 Month Utility	Non-Utility %	12 Month Non-Utility	Method of Allocation
15	3010	ORGANIZATION	\$ -	16.90%	\$ -	83.10%	\$ -	DISTRIGAS
16	3890	LAND	-	16.90%	-	83.10%	-	DISTRIGAS
17	3900	STRUCTURES & IMPROVEMENTS	304,964	16.90%	51,539	83.10%	253,425	DISTRIGAS
18	3901	LEASEHOLD IMPROVEMENTS	42,588	16.90%	7,197	83.10%	35,391	DISTRIGAS
19	3910	OFFICE FURN & EQUIPMENT	102,087	16.90%	17,253	83.10%	84,835	DISTRIGAS
20	3911	COMPUTER AND PERIPHERALS	152,484	16.90%	25,770	83.10%	126,714	DISTRIGAS
21	3912	COMPUTER HARDWARE	499,918	16.90%	84,486	83.10%	415,431	DISTRIGAS
22	3913	OFFICE FURN & EQUIPMENT	74,635	16.90%	12,613	83.10%	62,022	DISTRIGAS
23	3914	SYSTEM SOFTWARE	1,314,333	16.90%	222,122	83.10%	1,092,211	DISTRIGAS
24	391S	SYSTEM SOFTWARE ALLOC	56,947	16.90%	9,624	83.10%	47,323	DISTRIGAS
25	3920	TRANS EQUIPMENT (Parent)	861	16.90%	146	83.10%	716	DISTRIGAS
26	3920	TRANS EQUIPMENT (Skipjack)	248,761	14.40%	35,822	85.60%	212,939	DISTRIGAS
27	3970	COMPUTER EQUIPMENT	34,939	16.90%	5,905	83.10%	29,034	DISTRIGAS
28		TOTAL	\$ 2,832,518		\$ 472,476		\$ 2,360,041	
			\$ 2,832,518		\$ 472,476		\$ 2,360,041	

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a reconciliation between the total operating income tax provision for the historic base year period and the currently payable income taxes on operating income for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

Line No.	Description	Reference	Total Per Books	Utility Adjustments	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	C-21	\$ (2,212,809)	\$ 1,552,131	\$ (660,678)
2	DEFERRED INCOME TAX EXPENSE	C-24	4,310,646	-	4,310,646
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4	ITC AMORTIZATION (3% TIC AND IRC 46(f)(2))	B-17	-	-	-
5	PARENT DEBT ADJUSTMENT	C-26	-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>\$ 2,097,837</u>	<u>\$ 1,552,131</u>	<u>\$ 3,649,967</u>

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the historic base year. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Amount	Amount	*Detail of Adjustments to Taxable Income - Line 5	Amount
1	NET UTILITY OPERATING INCOME (FROM C-1)		\$ 36,949,241	TAX DEPRECIATION / AMORTIZATION	
2	ADD INCOME TAX ACCOUNTS		2,097,837	OVER BOOK	(35,171,868)
3	LESS INTEREST CHARGES (FROM C-22)		(30,830,058)	1) SEE DETAIL C-24	(1,497,931)
4	INTEGRATION COSTS		(1,102,379)	2) SEE DETAIL C-23	37,901
5	TAXABLE INCOME PER BOOKS		7,114,641	3) RETURN TO PROVISION	
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(36,631,898)	TOTAL ADJUSTMENTS	\$ (36,631,898)
6	TAXABLE INCOME		(29,517,257)		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		121,250,633		
8	STATE TAXABLE INCOME		91,733,376	*DETAIL OF ADJUSTMENTS TO	
9	INCOME TAX (APPLICABLE RATE OF 3.535 LINE 8)	5,045,336		STATE TAXABLE INCOME - Line 7	
10	EMERGENCY EXCISE	-		1) STATE NOL	58,948,058
11	NOL RECLASS			2) RTP	62,302,575
				3)	
12	STATE TAX - CURRENT	5,045,336	5,045,336	TOTAL ADJUSTMENTS	\$ 121,250,633
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-		
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(34,562,593)		
15	FEDERAL INCOME TAX RATE (APPLICABLE RATE 21%)		21%	*DETAIL OF ADJUSTMENTS TO	
16	FEDERAL INCOME TAX BEFORE CREDITS		(7,258,145)	FEDERAL TAXABLE INCOME - Line 13	
17	LESS: FLORIDA TAX RATE CHANGE TRUE-UP			1)	-
				2)	-
18	FEDERAL TAX - CURRENT		\$ (7,258,145)	3)	-
				TOTAL ADJUSTMENTS	\$ -
19	SUMMARY:				
20	STATE TAX - CURRENT		5,045,336		
21	FEDERAL TAX - CURRENT		(7,258,145)		
22	TOTAL CURRENT INCOME TAX EXPENSE		\$ (2,212,809)		

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the amount of interest expense used to calculate net operating income taxes on schedule no. C-21. Explain any adjustments to interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in tax calculation differs from the basis used in allocating current income taxes payable, the differing basis should be clearly identified.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

Interest in Tax Expense Calculation				
Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
1	INTEREST ON LONG-TERM DEBT	\$ 28,442,345	\$ -	\$ 28,442,345
2	AMORTIZATION OF DEBT PREMIUM, DISC. AND EXPENSE NET	433,526	-	433,526
3	INTEREST ON SHORT-TERM DEBT	3,158,377	-	3,158,377
4	OTHER INTEREST EXPENSE	349,207	-	349,207
5	AFUDC	(1,553,397)	-	(1,553,397)
6	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) ONLY - SEE * BELOW) (A)	-	-	-
7	INTEREST SYNCHRONIZATION (B)	-	(14,124,675)	(14,124,675)
8	TOTAL USED FOR TAX CALCULATION (TO C-21)	\$ 30,830,058	\$ (14,124,675)	\$ 16,705,383

\*Calculation of ITC interest synchronization adjustment only for option 2 companies.

	Balances From Schedule D-1	Amount	Ratio	Cost	Weighted Cost	Weight Cost
9	LONG-TERM DEBT	\$ -	-	-	-	-
10	SHORT-TERM DEBT	-	-	-	-	-
11	PREFERRED STOCK	-	-	-	-	-
12	COMMON EQUITY	-	-	-	-	-
13	CUSTOMER DEPOSITS	-	-	-	-	-
14	ACCUM DEFERRED INC TAXES - 0 COST	-	-	-	-	-
15	TOTAL	\$ -	-	\$ -	-	-
16	ITCs	-	-	-	-	-
17	WEIGHTED DEBT COST (FROM LINE 12)	-	-	-	-	-
18	IMPUTED INTEREST DEDUCTION	\$ -	-	-	-	-
19	INTEREST ADJUSTMENT (TO LINE 6)	\$ -	-	-	-	-

Notes:

(A): FCG does not currently have any investment tax credits (ITC), therefore, there is no ITC Interest Synchronization adjustment.  
(B) Represents adjustment to reflect the interest expense inherent in the allowed rate base as opposed to the gross.

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Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

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P100 50% Meals Deduction 37,901

P102 Not Deductible for Tax-Other

37,901

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide the calculation of total deferred income taxes for the historic base year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: N. Russell

Deferred Income Taxes - Year Ended 12/31/2025				
Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 53,538,840	\$	\$ 53,538,840
2	BOOK DEPRECIATION AND AMORTIZATION	18,366,972		18,366,972
3	DIFFERENCE	<u>35,171,868</u>	<u>-</u>	<u>35,171,868</u>
OTHER TIMING DIFFERENCES (ITEMIZE):				
4	Allowance for Funds Used During Construction	1,553,397		1,553,397
5	263A Capitalized Interest/Overhead	(2,350,141)		(2,350,141)
6	Bad Debts	224,100		224,100
7	Conservation	1,750,193		1,750,193
8	Deferred Revenue	28,016		28,016
9	Flex Revenue	(423,455)		(423,455)
10	Reserve for Insurance Deductibles	661,280		661,280
11	Leases	30,550		30,550
12	Piping and Conservation	(173,011)		(173,011)
13	Rate Case	254,502		254,502
14	Property Taxes	-		-
15	Storm Reserve	(57,500)		(57,500)
16	TOTAL TIMING DIFFERENCES	<u>36,669,799</u>	<u>-</u>	<u>36,669,799</u>
17	STATE TAX RATE	5.5%	5.5%	5.5%
18	STATE DEFERRED TAXES (LINE 17 x LINE 18)	<u>2,016,839</u>	<u>-</u>	<u>2,016,839</u>
19	STATE DEFERRED ADJUSTMENTS	<u>(6,668,785)</u>		<u>(6,668,785)</u>
20	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 17 - LINE 19 - LINE 4)	<u>27,984,175</u>	<u>-</u>	<u>27,984,175</u>
21	FEDERAL TAX RATE	21%	21%	21%
22	FEDERAL DEFERRED TAXES (LINE 23 x LINE 24)	<u>5,876,677</u>	<u>-</u>	<u>5,876,677</u>
23	DEFERRED ONLY ADJUSTMENTS	<u>3,085,915</u>		<u>3,085,915</u>
24	FEDERAL DEFERRED TAXES	<u>8,962,592</u>	<u>-</u>	<u>8,962,592</u>
25	ADD STATE DEFERRED TAXES (LINE 22)	<u>(4,651,946)</u>	<u>-</u>	<u>(4,651,946)</u>
26	TOTAL DEFERRED TAX EXPENSE	<u>\$ 4,310,645</u>	<u>\$ -</u>	<u>\$ 4,310,645</u>

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the information required to adjust the deferred tax balances for changes in the state and federal statutory income tax rates. Show supporting calculations in detail by vintage years. Protected federal deferred tax balances are not subject to this adjustment.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

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Line No.	Description	Total Amount
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STATE TAX ADJUSTMENT (UNPROTECTED)

N/A - NONE

FEDERAL TAX ADJUSTMENT (UNPROTECTED)

N/A - NONE

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Supporting Schedules:

Recap Schedules:

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Florida Public Service Commission  
Company: Florida City Gas  
Docket No 20260026-GU

Explanation: Provide the information required to adjust the deferred tax balances for changes in the state and federal statutory income tax rates. Show supporting calculations in detail by vintage year. Protected federal deferred tax balances are not subject to this adjustment.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

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DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

Vintage Year Ended	Deferred Taxes As Booked	Deferred Taxes Recalculated	Difference
N/A - NONE			

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide information required in order to adjust income tax expense by reason of interest expense of parent(s) that may be invested in the equity of the applicant. If year-end rate base is used, provide on both a year-end and 13-month average basis. Amounts should be parent only.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

Line No.		Amount	Percent of Capital	Cost Rate	Weighted Cost	Weighted Cost of Debt
1	LONG TERM DEBT	\$ -	0.00%	0.00%	0.00%	
2	SHORT TERM DEBT	-	0.00%	0.00%	0.00%	
3	PREFERRED STOCK	-	0.00%	0.00%	0.00%	
4	COMMON EQUITY	-	0.00%	0.00%	0.00%	
5	RETAINED EARNINGS	Note A -	0.00%	0.00%	0.00%	
6	DEFERRED INCOME TAX- FLORIDA ONLY	-	0.00%	0.00%	0.00%	
7	INVESTMENT TAX CREDITS	-	0.00%	0.00%	0.00%	
8	OTHER-CUSTOMER DEPOSITS-FLA. ONLY	-	0.00%	0.00%	0.00%	
9	TOTAL	\$ -	0.00%	0.00%	0.00%	-

10 WEIGHTED COST OF PARENT DEBT x 37.63% ( OR APPLICABLE CONSOLIDATED TAX RATE 25.345%) x EQUITY OF SUBSIDIARY (RATE BASE) \$ N/A

11 Note A: Interest expense has already been allocated to each division and used in it's calculated tax amount on C-21. The difference between the interest calculated on D-1 and C-22 have been adjusted in an interest synchronization adjustment on C-2 page 2. Similar to FPUC Order No. PSC-2023-0103-FOF-GU, Docket No. 20220067-GU, Florida City Gas does not issue it's own equity or stock and the only equity on FCG's balance sheet is retained earnings and therefore no additional adjustment is necessary.

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Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation Provide a copy of the most recently filed federal income tax return, state income tax return, and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

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THE INCOME TAX RETURNS REQUESTED, WITH ADEQUATE PRIOR NOTICE, WILL BE MADE AVAILABLE FOR INSPECTION AT THE COMPANY'S WEST PALM BEACH OFFICE DURING NORMAL BUSINESS HOURS WHEN THEY ARE COMPLETED. SINCE THE CONSOLIDATED RETURNS CONTAIN CONFIDENTIAL INFORMATION APPLICABLE TO OTHER ENTITIES, IT IS REQUESTED THAT NO PART OF THESE TAX FILINGS BE DUPLICATED OR PHOTOCOPIED. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED TO THE COMPANY. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

Florida Public Service Commission

Explanation: Provide the answers to the following questions.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION? 1552 (a)(1)
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS? 2022, 2023, 2024
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS? No
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS? No
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS? No
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES? None
- 7 HOW WERE THE AMOUNTS IN (6) TREATED? N/A
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?
 

2020	2021	2022	2023	2024
(A)	(A)	(A)	\$ 9,706,870	\$ 12,367,703
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

INCOME (LOSS)

	BOOK BASIS					TAX BASIS				
	YEAR					YEAR				
	2021 (A)	2022 (A)	2023	2024	2025	2021	2022	2023	2024	2025
10 PARENT ONLY			\$ 9,825,825	\$ 15,761,967	\$ 26,015,058	\$ (23,367,922)	\$ (87,114)	\$ 18,695,353	\$ 13,965,610	\$ 6,444,322
11 APPLICANT ONLY			(3,255,742)	13,456,564	6,271,225	-	-	(17,219,723)	(63,183,620)	(63,661,291)
12 TOTAL GROUP			87,212,459	118,599,787	140,275,249	16,046,511	25,197,795	89,970,764	16,861,159	49,889,303
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT			80,642,376	89,381,256	107,988,966	39,414,433	25,284,909	88,495,134	66,079,169	107,106,272

Note (A): FCG was acquired from NextEra on December 1, 2023, and does not have this information. FCG requested this information from NextEra and, as of the date this MFR was prepared, has not received the information needed.

Supporting Schedules:

Recap Schedules:

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Florida Public Service Commission

Explanation: Provide a summary of the specific tax effect (in dollars) of filing a consolidated return for the historic base year. Identify the nature and amounts of benefits to the company and the ratepayers. Provide a copy of any existing tax-sharing agreements with affiliated company.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

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We do not have a tax sharing agreement. The consolidated income tax for Chesapeake Utilities Corporation is allocated to its subsidiaries on a separate company basis. Therefore, the amount of tax allocated to Florida City Gas is calculated as though it was not a member of an affiliated group filing a consolidated return. As a result, Florida City Gas does not have any information or data to report on this schedule.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:  
Historic Base Year - 1: 12/31/2024  
Witness: N. Russell, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Other Taxes For The Prior Year Ended 12/31/2024

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount	(6) Amount Charged to Operating Expenses
1	FEDERAL UNEMPLYMENT (A)	0.006	\$ 961,774	\$ 5,771	100%	\$ 5,771	\$ 5,771
2	STATE UNEMPLOYMENT (B)	0.054	17,937	969	100%	969	969
3	FICA (C)	0.0765	11,467,482	877,262	100%	877,262	877,262
4	PAYROLL TAX FROM CORPORATE		-	230,185	100%	230,185	230,185
5	FEDERAL VEHICLE	N/A	N/A	-	100%	-	-
6	STATE INTANGIBLE	N/A	N/A	-	100%	-	-
7	UTILITY ASSESSMENT FEE (D)	0.00503	136,301,431	685,596	100%	685,596	685,596
8	PROPERTY	VARIOUS	422,967,676	7,234,706	100%	7,234,706	7,234,706
9	GROSS RECEIPTS (E)	0.025	129,383,577	3,234,589	100%	3,234,589	3,234,589
10	FRANCHISE FEE (F)	VARIOUS	89,147,572	3,803,222	100%	3,803,222	3,803,222
11	OCCUPATIONAL LICENSE	N/A	N/A	-	100%	-	-
OTHER (PLEASE LIST)							
12	Corporate Franchise Tax & US DOT Pipeline Assessments		-	57,989	100%	57,989	57,989
13	TOTAL			<u>\$ 16,130,289</u>		<u>\$ 16,130,289</u>	<u>\$ 16,130,289</u>

Notes:

- (A) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- (B) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- (C) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Security up to a maximum of \$168,600 in 2024, and 1.45% to all taxable wages for Medicare.
- (D) Utility Assessment Fee (Regulatory Assessment Fee): Applied to operating revenues from the sales of gas.
- (E) Gross Receipts: Applied to revenues collected from the sales of gas.
- (F) Franchise Fee: Applied to base revenues from gas sales including other clause adjustments for customer classes specified in the individual franchise ordinances.  
Franchise Fee is specified in franchise ordinances levied by the grantor.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: N. Russell, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Other Taxes For The Historical Base Year Ended 12/31/2025

Line No.	Type of Tax	(1) Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Factor	(5) Jurisdictional Amount	(6) Amount Charged to Operating Expenses
1	FEDERAL UNEMPLYMENT (A)	0.006	\$ 822,586	\$ 4,936	100%	\$ 4,936	\$ 4,936
2	STATE UNEMPLOYMENT (B)	0.054	15,044	812	100%	812	812
3	FICA (C)	0.0765	10,233,762	782,883	100%	782,883	782,883
4	PAYROLL TAX FROM CORPORATE		-	286,636	100%	286,636	286,636
5	FEDERAL VEHICLE	N/A	N/A	-	100%	-	-
6	STATE INTANGIBLE	N/A	N/A	-	100%	-	-
7	UTILITY ASSESSMENT FEE (D)	0.00503	157,966,179	794,570	100%	794,570	794,570
8	PROPERTY	VARIOUS	426,848,862	7,315,362	100%	7,315,362	7,315,362
9	GROSS RECEIPTS (E)	0.025	127,510,120	3,187,753	100%	3,187,753	3,187,753
10	FRANCHISE FEE (F)	VARIOUS	103,896,767	4,435,333	100%	4,435,333	4,435,333
11	OCCUPATIONAL LICENSE	N/A	N/A	-	100%	-	-
	OTHER (PLEASE LIST)						
12	Corporate Franchise Tax & US DOT Pipeline Assessments		-	97,424	100%	97,424	97,424
13	TOTAL			<u>\$ 16,905,708</u>		<u>\$ 16,905,708</u>	<u>\$ 16,905,708</u>

Notes:

- (A) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- (B) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- (C) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Security up to a maximum of \$176,100 in 2025, and 1.45% to all taxable wages for Medicare.
- (D) Utility Assessment Fee (Regulatory Assessment Fee): Applied to operating revenues from the sales of gas.
- (E) Gross Receipts: Applied to revenues collected from the sales of gas.
- (F) Franchise Fee: Applied to base revenues from gas sales including other clause adjustments for customer classes specified in the individual franchise ordinances.  
Franchise Fee is specified in franchise ordinances levied by the grantor.

Florida Public Service Commission

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost
				One-Time	Continuing	Begin	End		
1	1) ACCOUNTING	BAKER TILLY VIRCHOW KRAUSE LLP	Auditing		X	Various	Various	923	\$ 397,179
2		DELOITTE & TOUCHE LLP	Auditing		X	Various	Various	923	6,504
3		ERNST & YOUNG LLP	Tax		X	Various	Various	923	143,577
4	2) LEGAL	BAKER & HOSTETLER LLP	Legal Services		X	Various	Various	923	84,666
5		GUNSTER YOAKLEY & STEWART PA	Legal Services		X	Various	Various	923	94,574
6	3) CONSULTING	BARRY D KENNEDY	General Consulting		X	Various	Various	923	37,457
7		KATHY L WELCH	Consultant - Regulatory Affairs Filings		X	Various	Various	923	49,938
8		PIERPONT & MCLELLAND LLC	Regulatory Consulting		X	Various	Various	923	58,224
9		REGISTER INTERNATIONAL INC	Business Development Consulting		X	Various	Various	923	5,604
10		BROWN WILLIAMS MOORHEAD & QUINN INC	Regulatory Consulting		X	Various	Various	923	19,550
11	4) OTHER OUTSIDE SERVICES	FEDEX	Mailing Services		X	Various	Various	923	33
12		FLORIDA POWER & LIGHT	TSA Agreement	X (A)		Dec 2023	Jun 2025	923	120,155
13		INSIGHT GLOBAL LLC	IT Temp Services		X	Various	Various	923	13,400
14		KENEFIC SEARCH LLC	Hiring Placement Fees		X	Various	Various	923	8,442
15		MOM PROJECT INC	Hiring Placement Fees		X	Various	Various	923	10,010
16		VARIOUS	Miscellaneous Expenses		X	Various	Various	Various	20,096
17	5) ENGINEERING	ALL ABOUT GAS SERVICE LLC	Turn On/Off, Installations		X	Various	Various	878, 879	243,782
18		CDW DIRECT	IT Services		X	Various	Various	887, 892	1,252
19		CONSOLIDATED PIPE & SUPPLY CO	Service Materials		X	Various	Various	893	7,219
20		DIVERSIFIRE SYSTEMS INC	Alarm Monitoring		X	Various	Various	892	2,891
21		ESCALENT INC	Customer Engagement Study		X	Various	Various	903	16,500
22		GO LOCAL ELECTRIC	Electrical Services		X	Various	Various	879	1,066
23		HERITAGE CRYSTAL CLEAN LLC	Environmental Cleaning		X	Various	Various	874	6,297
24		ITRON INC	Meter Software and Services		X	Various	Various	892, 902	46,050
25		MARKETING TALENT NETWORK	Advertising Services		X	Various	Various	903	8,066
26		MORALES TRAFFIC CONTROL MOT LLC	Traffic Control		X	Various	Various	887	8,315
27		PENN CREDIT CORP	Collections Fees		X	Various	Various	903	546
28		PIKE GAS SERVICES LLC	Main/Service Maintenance		X	Various	Various	892	3,836
29		PRECISION METER REPAIR INC	Meter Repairs		X	Various	Various	893	21,222
30		RAD WEAR INC	Advertising Services		X	Various	Various	892	804
31		SIGLER COMPANIES INC	Advertising Services		X	Various	Various	892	471
32		STUART C IRBY CO	Service Materials		X	Various	Various	879, 903	2,963
33		SUNSHINE STATE ONE CALL	Line Locates		X	Various	Various	841, 874	143,734
34		TECHNICO GAS LLC	Service Materials		X	Various	Various	879	33,163
35		TEMPACO INC	Service Materials		X	Various	Various	878, 879	14,943
36		UNITED GAS SOLUTIONS CORP	Water Heater Installations		X	Various	Various	879	6,335

Note (A): This includes costs for the transaction services agreement ("TSA") with FPL for services they supported as FCG was integrated with CUC. After the end of the agreement, these costs were replaced with in house costs for these services.

Supporting Schedules:

Recap Schedules: C-5

Florida Public Service Commission  
 Company: Florida Public Utilities Company Consolidated Gas  
 Docket No.: 20260026-GU

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Line No.	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost
				One-Time	Continuing	Begin	End		
37	6) AFFILIATED COMPANIES*	ACHIEVERS LLC	Gratitude Recognition Services		X	Various	Various	923	380
38		ADVANTECH	IT Consulting		X	Various	Various	923	297
39		AMERICAN ASSOCIATION OF BLACKS IN ENERGY	AABE National Conference		X	Various	Various	923	2,338
40		ASSOCIATES INTERNATIONAL INC	Marketing Consultant		X	Various	Various	923	283
41		BAKER & HOSTETLER LLP	Legal Services		X	Various	Various	923	119,859
42		BARNES & THORNBURG LLP	Governance Consultant		X	Various	Various	923	3,431
43		BARRY D KENNEDY	General Consulting		X	Various	Various	923	1,364
44		BASCOM COMMUNICATIONS & CONSULTING LLC	Communications Consulting		X	Various	Various	923	15,210
45		BEYOND LIMITS - ALTEC INC	IT Maintenance Services		X	Various	Various	923	313
46		BOLTON PARTNERS INC	Pension and Retirement Consulting		X	Various	Various	923	5,502
47		CDW DIRECT	IT Services		X	Various	Various	923	7,116
48		CIRCA	Job Posting Services		X	Various	Various	923	5,245
49		CISION US INC	Corporate Communication Consulting		X	Various	Various	923	3,152
50		CONSUMER ENERGY ALLIANCE INC	Communications Consulting		X	Various	Various	923	845
51		CORE BTS INC	Temp Services		X	Various	Various	923	49,755
52		CORITY SOFTWARE INC	Safety IT Services		X	Various	Various	923	17,143
53		CORTADO CONSULTING COMPANY LLC	IT Consulting		X	Various	Various	923	10,079
54		CSC CORPORATE DOMAINS INC	IT Domain Services		X	Various	Various	923	6,801
55		DALE CARNEGIE TRAINING BY SE FL INST	Training Services		X	Various	Various	923	5,984
56		DAWN SARD	IT Consultant/Support		X	Various	Various	923	230
57		DIGITAL MEDIA INNOVATIONS LLC	Corp Governance Web Hosting		X	Various	Various	923	5,518
58		DONNELLEY FINANCIAL LLC	Financial Reporting Services		X	Various	Various	923	3,394
59		EMPOWER ANNUITY INSURANCE CO	Pension Services		X	Various	Various	923	4,763
60		EQUITY METHODS LLC	Financial Software Consulting		X	Various	Various	923	7,128
61		ERNST & YOUNG LLP	Tax Services		X	Various	Various	923	4,245
62		FIDELITY INVESTMENTS INSTITUTIONAL SRVS	Pension and Retirement Consulting		X	Various	Various	923	7,886
63		FIDUCIENT ADVISORS LLC	Compensation Consulting		X	Various	Various	923	2,610
64		FIRSTPRO PHILADELPHIA LLC	Temp Services		X	Various	Various	923	3,718
65		FITCH RATINGS INC	Treasury Services		X	Various	Various	923	30,028
66		FREDERIC W COOK & CO INC	Compensation Consulting		X	Various	Various	923	65,219
67		FTI CONSULTING INC	IT Incident Response Services		X	Various	Various	923	5,063
68		GALLUP INC	Workplace Survey		X	Various	Various	923	8,399
69		GUIDEPOINT SECURITY LLC	Penetration Testing		X	Various	Various	923	7,116
70		GUNSTER YOAKLEY & STEWART PA	Legal Services		X	Various	Various	923	4,074
71		HEALTH ADVOCATE SOLUTIONS INC	Health Advocate Services		X	Various	Various	923	2,448
72		HEIDRICK & STRUGGLES INC	Recruitment Services		X	Various	Various	923	51,874
73		HXE PARTNERS LLC	Environmental Metrics		X	Various	Various	923	6,934
74		IAUTOMATE INC	Financial Software Support		X	Various	Various	923	390
75		IBM CORPORATION	IT SAP Consulting		X	Various	Various	923	51,694
76		INDEED INC	Job Posting Services		X	Various	Various	923	4,828
77		INSIGHT GLOBAL LLC	IT Temp Services		X	Various	Various	923	5,394
78		JOHN SCHIMKAITIS	Consulting Services		X	Various	Various	923	3,690
79		KENEFIC SEARCH LLC	Hiring Placement Fees		X	Various	Various	923	7,602
80		KODIAK SOLUTIONS LLC	Unclaimed Property Consulting		X	Various	Various	923	5,339
81		KPMG LLP	Controls Assessment		X	Various	Various	923	15,844
82		LEGAL SIFTER INC	Artificial Intelligence Contract Software		X	Various	Various	923	605
83		LIBERTY PERSONNEL SERVICES INC	Hiring Placement Fees		X	Various	Various	923	4,563
84		MESSAGEBANK LLC	Employee Town Hall Webcast		X	Various	Various	923	4,147
85		MOM PROJECT INC	Hiring Placement Fees		X	Various	Various	923	6,833
86		NCC GROUP SOFTWARE RESILIENCE	Software Data Storage		X	Various	Various	923	892

Florida Public Service Commission

Explanation: Complete the following information regarding the use of outside professional services during the historic base year period. Specify by contract areas such as accounting, legal, financial or engineering.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: G. Navo

Company: Florida Public Utilities Company Consolidated Gas

Docket No.: 20260026-GU

Line No.	Type of Service Performed	Name of Contractor	Project	Contract Type (Check One)		Period of Contract		Account Charged (#)	Natural Gas Contract Cost
				One-Time	Continuing	Begin	End		
87		NOBLESFT TECHNOLOGIES INC	IT Consulting		X	Various	Various	923	5,731
88		NYSE MARKET (DE) INC	NYSE Fees		X	Various	Various	923	2,830
89		OKAPI PARTNERS LLC	Stock Surveillance and Market Reporting		X	Various	Various	923	944
90		PARKOWSKI GUERKE & SWAYZE P A	Legal Services		X	Various	Various	923	882
91		PIERPONT & MCLELLAND LLC	Regulatory Consulting		X	Various	Various	923	666
92		PROGRESS SOFTWARE CORP	IT Monitoring Services		X	Various	Various	923	766
93		PROTIVITI INC	Audit Consulting		X	Various	Various	923	11,213
94		RICHARDS LAYTON & FINGER PA	Legal Services		X	Various	Various	923	9,607
95		RIGHT MANAGEMENT	Career Management		X	Various	Various	923	276
96		ROBERT HALF INTERNATIONAL	Temp Services		X	Various	Various	923	1,274
97		SALARY.COM LLC	Salary Survey		X	Various	Various	923	186
98		SAMBA SAFETY	Risk Management Consulting		X	Various	Various	923	15,666
99		SIGLER COMPANIES INC	Marketing Services		X	Various	Various	923	650
100		SOUTHERN GAS ASSOC	Training Services		X	Various	Various	923	234
101		SOVOS COMPLIANCE LLC	Tax Services		X	Various	Various	923	2,631
102		SSI US INC	Executive Assessment		X	Various	Various	923	16,669
103		TIERPOINT LLC	IT Cloud Hosting		X	Various	Various	923	37,930
104		TRINITY TRAINING & DEVELOPMENT	Training Services		X	Various	Various	923	425
105		UTILITIES INTERNATIONAL INC	Budgeting Software Upgrade Consulting		X	Various	Various	923	3,768
106		VERTEX US HOLDINGS INC	Billing System Hosting Fees		X	Various	Various	923	54,275
107		VERVANTIS INC	Utility Fees		X	Various	Various	923	8,674
108		VIKRANT GADGIL	IT Consulting		X	Various	Various	923	47,612
109		WILLIAMS MOORE SHOCKLEY & HARRISON LLP	Legal Services		X	Various	Various	923	3,300
110		WILLIS TOWERS WATSON NORTHEAST INC	Benefits Consulting		X	Various	Various	923	26,270
111		WORKIVA INC	SEC Consulting Services		X	Various	Various	923	569
112		WP ENGINE INC	IT Client Hosting		X	Various	Various	923	3,638
113		VARIOUS	Miscellaneous Expenses		X	Various	Various	923	2,299
114								Total Contractual Expenses	\$ 2,485,409

\* Outside services allocated amount from affiliated companies (Chesapeake Utilities Corporation)

Supporting Schedules:

Recap Schedules: C-5

Florida Public Service Commission

Explanation: Provide a schedule detailing transactions with affiliated companies and related parties for the historic base year including intercompany charges, licenses, contracts, and fees. If the data requested is already on file with the commission, (as required by Rule 25-7.014) and is based on the same period as the historic base year, a statement to that affect will be sufficient.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Transactions With Affiliated Companies 12/31/2025

Line No.	Name of Company or Related Party	Relation to Utility	Type of Service Provided or Received	Effective Contract Date	Charge or (Credit) During Year		Allocation Method Used to Allocate Charges Between Companies
					Amount	Account No.	
1	CHESAPEAKE UTILITIES CORPORATION	Parent	Corporate Services		\$ 8,542,299	Various	Actual and/or various allocation basis
2	CHESAPEAKE UTILITIES CORPORATION	Parent	Corporate Overheads		7,682,076	Various	Actual and/or various allocation basis
3	CHESAPEAKE UTILITIES CORPORATION	Parent	Shared Services		5,585,717	Various	Actual and/or various allocation basis
4	PENINSULA PIPELINE COMPANY, INC.	Affiliate	Firm Transportation Service		8,814,150	FERC 804	Sales contracts or agreements
5	FLORIDA PUBLIC UTILITIES	Affiliate	Capacity Agreement		(23,023)	FERC 400	Sales contracts or agreements
6	MARLIN GAS SERVICES, LLC	Affiliate	Natural Gas Transportation Service		2,701,755	FERC 804	Sales contracts or agreements
7					Total Net Amount \$ 33,302,974		

Supporting Schedules:

Recap Schedules: C-2

Florida Public Service Commission

Explanation: Provide a comparison of wage and salary increases  
for the last three years and historic base year to the CPI.

Type of Data Shown:

Company: Florida City Gas

Historic Base Year Data: 12/31/2025

Historic Base YR - 1: 12/31/2024

Historic Base YR - 2: 12/31/2023

Docket No.: 20260026-GU

Historic Base YR - 3: 12/31/2022

Witness: N. Russell, T. Barrington, J. Baugh

Line No.	Increase in Wages and Salary By Group	Prior Year 2022 (1)	Prior Year 2023 (1)	Prior Year 2024	Historic Base Year 2025
1	SALARIED			5.41%	4.25%
2	HOURLY			4.86%	-1.33%
3	UNION			18.49%	4.77%
4	TOTAL INCREASE (WEIGHTED AVERAGE)	7.07%	29.41%	10.08%	3.44%
5	CHANGE IN CPI FROM PREVIOUS YEAR	8.00%	4.12%	2.95%	2.63%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	-0.93%	25.29%	7.13%	0.81%

(1) FCG was acquired from NextEra on December 1, 2023, and does not have the information needed to calculate this information. FCG requested this information from NextEra and, as of the date this MFR was prepared, has not received the information needed. Therefore, FCG is only able to provide a percentage change for total salaries based on information reported in its FERC Form No. 2.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No 20260026-GU

Explanation: For the historic base year functionalized O & M expense please provide the benchmark variances.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Prior Rate Case Base YR: 12/31/2021  
 Witness: J. Husted

Line No.	Function	COL 1 Historic Base Year Total Company Per Books (MFR C-5) (Current Case)	COL 2 O & M Adjustments (MFR C35) (Current Case)	COL 3 Adjusted Historic Base Year O & M (MFR C-1) (Current Case)	COL 4 2021 Base Year Adjusted O & M (MFR C-36) (Prior Case)	COL 5 Compound Multiplier (MFR C-37)	COL 6 Historic Base Year Benchmark (COL 4 X 5)	COL 7 Benchmark Variance (MFR C-37) (COL 6 - 3)
1	COST OF GAS	\$ 34,579,319	\$ (34,579,319)	\$ -	\$ (721,321)	1.2858	\$ (927,482)	\$ (927,482)
2	PRODUCTION & STORAGE	698,982	-	698,982	606	1.2858	779	\$ (698,203)
3	DISTRIBUTION OPERATIONS	7,915,162	-	7,915,162	3,200,534	1.2858	4,115,280	\$ (3,799,882)
4	DISTRIBUTION MAINTENANCE	2,040,948	-	2,040,948	893,000	1.2858	1,148,229	\$ (892,719)
5	CUSTOMER ACCOUNTS	5,608,189	639,004	6,247,193	4,647,919	1.2858	5,976,343	\$ (270,850)
6	CUSTOMER SVCE & INFORMATION	5,278,635	(5,278,635)	-	(1,352)	1.2858	(1,738)	\$ (1,738)
7	SALES EXPENSE	150,720	(185)	150,535	283,161	1.2858	364,091	\$ 213,556
8	ADMINISTRATIVE & GENERAL	21,683,575	1,394,048	23,077,623	16,104,880	1.2858	20,707,823	\$ (2,369,800)
9	TOTAL	\$ 77,955,530	\$ (37,825,087)	\$ 40,130,443	\$ 24,407,427		\$ 31,383,325	\$ (8,747,118)

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the detail of adjustments made to the historic base year per books O & M expenses by function.

Type of Data Shown:  
Historic Base Year Data: 12/31/2025  
Witness: J. Baugh

Line No.	Function	Adjustment	Explanation
1	COST OF GAS	\$ (34,579,319)	Remove Expenses Recovered Through Purchased Gas Clause
2	PRODUCTION & STORAGE	-	
3	DISTRIBUTION OPERATIONS	-	
4	DISTRIBUTION MAINTENANCE	-	
5	CUSTOMER ACCOUNTS	639,004	Adjust for Bad Debt Expense
6	CUSTOMER SVCE & INFORMATION	(5,278,635)	Remove Expenses Recovered Through Conservation Clause
7	SALES EXPENSE	(185)	Remove Economic Development
8	ADMINISTRATIVE & GENERAL	1,394,048	Remove Executive Payroll and D & O Insurance and Include Out of Period Adj and FCG Integration Costs per MFR C-2 page 1
9	TOTAL	<u>\$ (37,825,087)</u>	

Florida Public Service Commission

Explanation: Provide adjustments to base year (prior case) O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

Type of Data Shown:  
Prior Rate Case Base YR: 12/31/2021  
Witness: J. Husted

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Function	Base Year Actual O & M	Adjustments For Non-Base Rate Expense Recoveries	Base Year Adjusted O & M	Explanation
1	COST OF GAS	\$ 22,734,964	\$ (23,456,285)	(721,321)	TO REMOVE GAS COSTS RECOVERED THROUGH THE PGA COST RECOVERY CLAUSE
2	PRODUCTION & STORAGE	606	-	606	
3	DISTRIBUTION OPERATIONS	3,200,534	-	3,200,534	
4	DISTRIBUTION MAINTENANCE	893,000	-	893,000	
5	CUSTOMER ACCOUNTS	4,647,919	-	4,647,919	
6	CUSTOMER SVCE & INFORMATION	6,260,660	(6,262,012)	(1,352)	TO REMOVE EXPENSES RECOVERED THROUGH THE NATURAL GAS CONSERVATION COST RECOVERY CLAUSE
7	SALES EXPENSE	283,161	-	283,161	
8	ADMINISTRATIVE & GENERAL	16,447,621	(342,741)	16,104,880	TO REMOVE A&G, AEP, SAFE, ECONOMIC DEVELOPMENT EXPENSES AND INDUSTRY DUES AND REGULATORY ASSESSMENT FEES
9	TOTAL	\$ 54,468,465	\$ (30,061,038)	24,407,427	

Florida Public Service Commission

Explanation: For each year since the base year of the company's last rate case, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

Company: Florida City Gas

Docket No.: 20260026-GU

Year	Total Customers		A		Average CPI		B		Inflation & Growth Compound Multiplier (A X B)
	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier			
2021	115,642		1.0000	271.0		1.0000	1.0000	1.0000	
2022	117,752	1.82%	1.0182	292.7	8.00%	1.0800	1.0997	1.0997	
2023	120,125	2.02%	1.0388	304.7	4.12%	1.1245	1.1681	1.1681	
2024	122,572	2.04%	1.0599	313.7	2.95%	1.1577	1.2270	1.2270	
2025	125,151	2.10%	1.0822	321.9	2.63%	1.1881	1.2858	1.2858	

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 801-812

FERC Functional Group: COST OF GAS

	Amount
TEST YEAR ADJUSTED REQUEST	\$ -
BENCHMARK	(927,482)
VARIANCE TO JUSTIFY	\$ 927,482

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	1	804-812 Cost of Gas	\$ (721,321)	\$ (927,482)	\$ -	\$ 927,482	See Page 9

**Note:**

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 841-847

FERC Functional Group: PRODUCTION & STORAGE

	Amount
TEST YEAR ADJUSTED REQUEST	\$ 698,982
BENCHMARK	779
VARIANCE TO JUSTIFY	\$ 698,203

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	10	Accounts 841-847	\$ 606	\$ 779	\$ 698,982	\$ 698,203	See Page 9

Note:

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 870-881

FERC Functional Group: DISTRIBUTION OPERATIONS

	Amount
TEST YEAR ADJUSTED REQUEST	\$ 7,915,162
BENCHMARK	4,115,280
VARIANCE TO JUSTIFY	<u>\$ 3,799,882</u>

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	1-6	870 Supervision & Engineering	\$ -	\$ -	\$ 547,838	\$ 547,838	See Page 9
2	1-6	871 Distribution Load Dispatching	2,529	3,252	350,774	347,522	See Page 9
3	1-6, 7, 8	874 Mains & Services	1,100,033	1,414,434	4,347,342	2,932,908	See Page 9
4	1-6	875 Meas & Reg-General	-	-	168,029	168,029	See Page 9
5	1-6	876 Meas & Reg-Industrial	-	-	222,044	222,044	See Page 9
6	1-6	877 Meas & Reg-City Gate	-	-	287,842	287,842	See Page 9
7	1-6	878 Meter & House Reg Expense	967,073	1,243,473	1,617,822	374,349	See Page 9
8	1-6	879 Customer Installations	-	-	85,291	85,291	See Page 9
9	1-6	880 Other Expense	1,130,899	1,454,122	184,005	(1,270,117)	See Page 9
10	9	881 Rent	-	-	104,174	104,174	See Page 9
11			<u>3,200,534</u>	<u>4,115,281</u>	<u>7,915,162</u>	<u>3,799,881</u>	

Note:  
 The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission	Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.	Type of Data Shown: His. Base YR Last Case: 12/31/2021 His. Base YR Current Case: 12/31/2025 Witness: J. Husted
Company: Florida City Gas		
Docket No.: 20260026-GU		

FERC Accounts: 885-894

FERC Functional Group: DISTRIBUTION MAINTENANCE

	Amount
TEST YEAR ADJUSTED REQUEST	\$ 2,040,948
BENCHMARK	1,148,229
VARIANCE TO JUSTIFY	<u>\$ 892,719</u>

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	1-6	886 Structure & Improvement Mtc.	\$ -	\$ -	\$ 4,348	\$ 4,348	See Page 9
2	1-6	887 Main Mtc.	391,406	503,275	201,477	(301,798)	See Page 9
3	1-6	888 Compressor Station Mtc.	16,644	21,401	-	(21,401)	See Page 9
4	1-6	889 Meas & Reg General Mtc.	20,340	26,153	43,854	17,701	See Page 9
5	1-6	890 Meas & Reg Industrial Mtc.	-	-	-	-	See Page 9
6	1-6	891 Meas & Reg Gate Station Mtc.	-	-	20,608	20,608	See Page 9
7	1-6	892 Services Mtc.	211,858	272,409	955,584	683,175	See Page 9
8	1-6	893 Meters & House Reg Mtc.	252,752	324,991	712,205	387,214	See Page 9
9	1-6	894 Other Equipment Mtc.	-	-	102,872	102,872	See Page 9
10			<u>893,000</u>	<u>1,148,229</u>	<u>2,040,948</u>	<u>892,719</u>	

Note:

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 901-905

FERC Functional Group: CUSTOMER ACCOUNTS EXPENSE

	Amount
TEST YEAR ADJUSTED REQUEST	\$ 6,247,193
BENCHMARK	5,976,343
VARIANCE TO JUSTIFY	<u>\$ 270,850</u>

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	11	901-905 Customer Accounts	\$ 4,647,919	\$ 5,976,343	\$ 6,247,193	\$ 270,850	See Page 9

## Note:

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 906-910

FERC Functional Group: CUSTOMER SERVICE INFORMATION

	Amount
TEST YEAR ADJUSTED REQUEST	\$ -
BENCHMARK	(1,738)
VARIANCE TO JUSTIFY	\$ 1,738

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	2	906-910 Customer Service Information	\$ (1,352)	\$ (1,738)	\$ -	\$ 1,738	See Page 9

Note:

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 911-913

FERC Functional Group: SALES EXPENSE

	Amount
TEST YEAR ADJUSTED REQUEST	\$ 150,535
BENCHMARK	364,091
VARIANCE TO JUSTIFY	\$ (213,556)

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	N/A	911-913 Sales Expense	\$ 283,161	\$ 364,091	\$ 150,535	\$ (213,556)	See Page 9

**Note:**

Variance is negative so no justification required. However, the 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

FERC Accounts: 920-932

FERC Functional Group: ADMINISTRATIVE & GENERAL

Amount

TEST YEAR ADJUSTED REQUEST \$ 23,077,623  
 BENCHMARK 20,707,823

VARIANCE TO JUSTIFY \$ 2,369,800

Line No.	Justification No.	Description	Base Year (Prior Case) Actual O & M	Benchmark	Historic Base Year O & M Requested	Benchmark Variance	Justification On Page #
1	12-18	920 A & G Salaries	\$ 7,570,326	\$ 9,734,004	\$ 8,560,825	\$ (1,173,179)	See Page 9
2	12-18	921 Supplies	878,657	1,129,786	3,881,595	2,751,809	See Page 9
3	12-18	922 Admin Expense Transferred	(3,441)	(4,424)	-	4,424	See Page 9
4	12-18	923 Outside Services	3,480,617	4,475,414	2,366,234	(2,109,180)	See Page 9
5	12-18	924 Property Insurance	441,754	568,012	465,587	(102,425)	See Page 9
6	21	925 Injuries and Damages	552,519	710,435	2,792,936	2,082,501	See Page 9
7	12-18	926 Employee Pension & Benefits	977,866	1,257,350	2,872,701	1,615,351	See Page 9
8	19-20	928 Regulatory Commission Exp.	692,651	890,618	442,804	(447,814)	See Page 9
9	12-18	930 Misc. General Expense	1,196,679	1,538,702	831,819	(706,883)	See Page 9
10	12-18	931 Rents	58,665	75,432	64,919	(10,513)	See Page 9
11	12-18	932 Maint. Of General Plant	258,586	332,493	798,202	465,709	See Page 9
12			16,104,879	20,707,822	23,077,623	2,369,800	

Note:

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis as shown on C-38 page 9. When possible, we have referenced the specific reasons we believe would normally fall into the FERC area presented as identified in the Justification No. referenced above to page 9.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20260026-GU

Explanation: Provide a schedule of operation and maintenance expense by function for the historic base year, the benchmark year and the variance. For each functional variance, justify the difference.

Type of Data Shown:  
 His. Base YR Last Case: 12/31/2021  
 His. Base YR Current Case: 12/31/2025  
 Witness: J. Husted

	ALL O&M ACCOUNTS
TEST YEAR ADJUSTED REQUEST	\$ 40,130,443
BENCHMARK	31,383,325
VARIANCE TO JUSTIFY (A)	\$ 8,747,118

**Justifications:**

Justification No.	Justification Reason	Amount
1	This increase is related to a negative Cost of Gas balance in 2021. All Cost of Gas expenses have been removed in this case. The Company cannot determine why the prior owners recorded a negative balance in the 2022 rate case.	\$ 927,482
2	This increase is related to a negative Conservation balance in 2021. All Conservation expenses have been removed in this case. The Company cannot determine why the prior owners recorded a negative balance in the 2022 rate case.	\$ 1,738
3	There was an increase of 15 FTEs in FCG headcount following the 2021 base year prior to the acquisition by CUC, of which it appears that seven FTEs were over what was included in the 2022 rate case. This amount reflects the additional salary and overhead related to those positions.	\$ 480,289
4	In the 2022 rate case's historic base year of 2021, FCG employees were not unionized at the time. Shortly after CUC's acquisition of FCG, CUC successfully negotiated a three-year union contract that included benefits and established pay rates and increases, which is further discussed in the testimony of Company Witness Barrington.	\$ 765,020
5	Upon acquisition of FCG by CUC, payroll for non-union employees increased in order to align FCG employee pay with that of other similarly situated CUC employees and at market based rates.	\$ 218,395
6	The Company has noticed some differences in the way the prior owner and CUC approach the application of some FERC accounts. In the 2021 Annual Report, fleet expenses were included within account 930.2 Miscellaneous General Expenses, while under its new ownership fleet expenses are allocated across the applicable Operations & Maintenance expense accounts. This amount represents the benchmark of the fleet expenses in 2021.	\$ 1,335,449
7	There has been a significant increase in construction activity across the FCG service territory which relates to higher line locate requests. They have increased approximately 40% since 2021. This is necessary to ensure underground utilities are properly identified and marked before work begins.	\$ 787,524
8	There were additional costs related to leak detection vehicles that were acquired after 2021.	\$ 58,208
9	This amount represents increases in rent for railway crossings in excess of growth and inflation.	\$ 12,420
10	This amount represents the expenses in 2025 related to the LNG facility. In 2021, the LNG facility originally approved in Order No. PSC-2018-0190-FOF-GU, Docket No. 20170179-GU, was not yet in service, and therefore had very minimal expenses at that time. The LNG facility was placed into service in April of 2023 and is further discussed in the testimony of Company Witness Haffecke.	\$ 698,202
11	This increase represents additional costs related to the upgraded billing system. The costs for the billing system reflect ongoing annual costs required to operate and maintain the modernized billing, customer care, and field service systems that replaced FCG's legacy platforms. These systems require continuous support, staffing, monitoring, and process management to ensure accurate billing, reliable service delivery, and effective digital self-service, all of which are treated as recurring operating expenses. The benefits of the upgraded billing system are further discussed in the testimony of Company Witness Estrada.	\$ 270,850
12	As previously mentioned, the Company has noticed some differences in the way the prior owner and CUC approach the application of some FERC accounts. In the 2021 Annual Report, fleet expenses were included within account 930.2 Miscellaneous General Expenses, while under its new ownership fleet expenses are allocated across the applicable Operations & Maintenance expense accounts. This amount represents the benchmark of the fleet expenses in 2021.	\$ (1,335,449)
13	Prior to the acquisition by CUC, FCG employees participated in NextEra's defined benefit pension plan. There was net benefit income included in FCG's 2021 O&M that would no longer be present in 2025 as FCG employees do not participate in a pension plan with CUC.	\$ 900,000
14	After the acquisition by CUC, all eligible employees were allowed to participate in CUC's 401(k) Retirement Savings Plan. CUC matches up to six percent of eligible compensation. The benefits of the 401(k) plan are further discussed in the testimony of Company Witness Barrington.	\$ 562,525
15	This amount represents an increase above inflation in audit fees since 2021. After the acquisition by CUC, the Corporation's external auditors included FCG in their annual audit of CUC's financial statements and internal control framework.	\$ 250,597
16	As a subsidiary of CUC, FCG now benefits from the Corporation's governance and oversight of CUC's Board of Directors. This amount reflects FCG's portion of costs related to Board of Director meetings and fees.	\$ 593,179
17	This amount represents costs in 2025 related to the integration of FCG into CUC. The costs were necessary business expenses to provide licenses for billing software, transaction services agreement ("TSA") costs, and IT and legal support. This is further discussed in the testimony of Company Witness Navo.	\$ 1,102,379
18	This amount represents IT maintenance agreements recorded in FERC account 921 in 2025. The Company is unable to determine which FERC account similar expenses were recorded in for 2021 and CUC believes they were recorded in a different FERC account at that time or were possibly paid by an affiliate company. In addition, to the account inconsistencies, costs have increased due to increased cyber security as well as upgrades to the Company's website and customer portal to improve how customers interact with FCG. These upgrades have also improved the security of the customer payment process and the protection of customer data. In addition, the Company has deployed modern field service and work order management tools, enabling mobile processing, improved scheduling, and real-time updates, through cloud-based platforms that include fees and software maintenance. IT enhancements at FCG are further discussed in the testimony of Company Witness Bhatwadekar.	\$ 1,627,770
19	Another difference in the way the prior owner and CUC approached the application of some FERC accounts is related to the regulatory assessment fees. In 2021, the regulatory assessment fees were booked to FERC account 928, wherein, under CUC, they are booked to FERC account 408.1 taxes other than income. This amount represents the 2021 regulatory assessment fees expense benchmark that is not included in the 2025 O&M expenses being analyzed.	\$ (410,626)
20	In Order No. PSC-2023-0177-FOF-GU, Docket No. 20220069-GU, the PSC approved the four-year amortization of rate case expense. In 2025, there was \$442,804 in amortization expense, an increase above inflation of the prior annual rate case expense amortization of \$36,746.	\$ 36,746
21	This increase reflects both market-wide insurance premium increases and a deliberate strategy to protect customers from volatility. Deductibles and a reduced excess attachment point (\$2M vs. prior \$5M) were changed to limit customer exposure to large claims. In addition, FCG uses financially strong insurers, including mutual carriers such as AEGIS, to ensure stable pricing and effective long-term risk management. This amount includes the increase in the insurance costs reported in FCG's 2021 annual report compared to the 2025 historic base year costs. Changes to FCG's insurance costs are further addressed in the testimony of Witness Russell.	\$ 1,988,807
	Total Justification Amount:	\$ 10,861,505


## Note (A):

The 2021 rate case accounts were not broken down into as much detail as the 2025 accounts, resulting in other expenses reduction offsetting some account increases. In addition, because the Company had different owners in 2021, we cannot determine if charges were recorded in FERC accounts consistently. Therefore, it is more appropriate to look at overall O & M costs for a benchmarking analysis. In 2025, expenses exceeded 2021 expenses adjusted for inflation by approximately \$8.74 million. While 2025 expenses exceeded inflation, FCG's average estimated cost per customer in 2025 of \$347 was still below the American Gas Association's average of \$366. FCG's average was in line with People's Gas 2024 estimated cost per customer average of \$343 and below Florida Public Utilities Company's 2024 average of \$492. This demonstrates FCG's ability to effectively manage costs and the prudence of the cost levels.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing MFR C Schedules has been furnished by Electronic Mail to the following parties of record this 20<sup>th</sup> day of April, 2026:

Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 <a href="mailto:jcrawfor@psc.state.fl.us">jcrawfor@psc.state.fl.us</a>	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:Trierweiler.walt@leg.state.fl.us">Trierweiler.walt@leg.state.fl.us</a> <a href="mailto:Rehwinkel.Charles@leg.state.fl.us">Rehwinkel.Charles@leg.state.fl.us</a>
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