

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

August 4, 2023

BY E-PORTAL

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

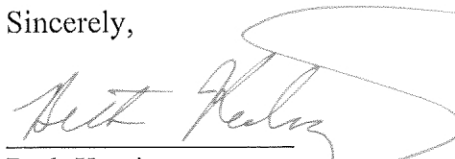
Re: Docket No. 20230004-GU – Natural Gas Conservation Cost Recovery Clause

Dear Mr. Teitzman:

Attached for filing, please find Florida City Gas's Petition for Approval of NGCCR Factors, along with the Testimony and Exhibit MB-2 of Miguel Bustos.

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

Sincerely,



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

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Natural Gas Conservation Cost Recovery

Docket No. 20230004-GU

Filed: August 4, 2023

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF
NGCCR FACTORS TO BE APPLIED DURING THE PERIOD
JANUARY 2024 THROUGH DECEMBER 2024**

Florida City Gas (“FCG” or “the Company”) hereby submits this petition to the Florida Public Service Commission (“Commission”) requesting approval of the Natural Gas Conservation Cost Recovery (“NGCCR”) Factors to be applied during the projected period of January 1, 2024 through December 31, 2024. In support thereof, FCG states as follows:

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

Florida City Gas
700 Universe Blvd.
Juno Beach, Florida 33408

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

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

Christopher T. Wright
Senior Counsel
Florida Power & Light Company
700 Universe Boulevard (JB/LAW)
Juno Beach, Florida 33408
(561) 691-7144
christopher.wright@fpl.com

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

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

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

5. FCG herein seeks Commission approval of the NGCCR Factors to be applied for service to be rendered during the projected period of January 1, 2024 through December 31, 2024 (the "Projection Period"). Submitted herewith and in support of FCG's proposed 2024 NGCCR Factors is the Direct Testimony of Miguel Bustos and Exhibit MB-2, which consists of Schedules C-1 through C-5.

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

7. The total projected energy conservation programs cost for the Projection period is \$6,807,689. *See* FCG Exhibit MB-2, Schedule C-2 (page 2 of 2).

8. The final, net true-up amount (including interest, adjustments, and the estimated under-recovery included in the 2023 NGCCR Factor) for the period January 2022 through December 2022 is an over-recovery of \$246,333, as reflected on Exhibit MB-1 previously submitted by FCG in support of the final, net NGCCR true-up amount for the period of January 2022 through December 2022.

9. The Actual/Estimated True-Up (based on actual data for six months and projected data for six months) for the current period January 2023 through December 2023 is an over-recovery of \$75,243. *See* FCG Exhibit MB-2, Schedule C-3 (page 4 of 5), line 8.

10. The total net true-up (inclusive of the final true-up for 2022, the Actual/Estimated True-Up for the current period, and interest) to be included in the 2024 NGCCR Factors is an over-

recovery of \$336,206. *See* FCG Exhibit MB-2, Schedule C-3 (page 4 of 5), line 12. Applying this net true-up results in a total of \$6,471,483 of energy conservation program costs to be recovered during the Projection Period. *See* FCG Exhibit MB-2, Schedule C-1 (page 1 of 1), line 3.

11. The Company estimates the total projected sales during the Projection Period will be 131,364,051 therms. *See* FCG Exhibit MB-2, Schedule C-1 (page 1 of 1). When the total projected energy conservation energy costs, net of the true-up, are spread over the projected sales and grossed up for taxes, the 2024 NGCCR Factors required to recover these costs during the Projection Period are:

RS-1	\$0.29484
RS-100	\$0.14192
RS-600	\$0.08522
GS-1	\$0.05856
GS-6K	\$0.04196
GS-25K	\$0.03873
Gas Lights	\$0.04635
GS-120K	\$0.02624
GS-1250K	\$0.01500
GS-11M – GS-25M	\$0.00000

12. The Company’s proposed NGCCR Factors for 2024, final true-up amount for 2022, and Actual/Estimated True-Up amount for 2023 are consistent with the Commission’s methodology for calculating the net true-up and recovery factors for the gas conservation programs and, therefore, should be approved.

WHEREFORE, Florida City Gas respectfully requests that the Commission enter an order approving the Company's proposed 2024 NGCCR Factors for application to bills for the identified rate classes beginning the first billing cycle in January 2024 through the last billing cycle December 2024, and continuing until modified by subsequent order of this Commission.

Respectfully submitted this 4th day of August 2023:



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

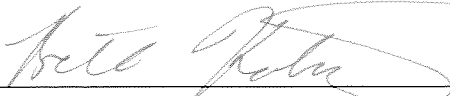
Christopher T. Wright, Senior Counsel
Fla. Auth. House Counsel No. 1007055
Florida Power & Light Company
700 Universe Boulevard (JB/LAW)
Juno Beach, Florida 33408

Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 4th day of August 2023:

Florida Public Service Commission Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, FL 32399 tsparks@psc.state.fl.us	Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 christensen.patty@leg.state.fl.us rehwinkel.charles@leg.state.fl.us wessling.mary@leg.state.fl.us
Florida Public Utilities Company/Florida Division of Chesapeake Utilities/Indiantown Mike Cassel/Michelle Napier Florida Public Utilities Company 208 Wildlight Ave Yulee, Florida 32097 mcassel@fpuc.com mnapier@fpuc.com	Ausley Law Firm J. Wahlen/M. Means/V. Ponder P.O. Box 391 Tallahassee FL 32302 jwahlen@ausley.com mmeans@ausley.com vponder@ausley.com
Peoples Gas System Paula Brown/Nora Bordine/Karen L. Bramley P.O. Box 111 Tampa, FL 33601-0111 regdept@tecoenergy.com pkbrown@tecoenergy.com nmbordine@tecoenergy.com KLBramley@tecoenergy.com	St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf/Debbie Stitt P.O. Box 549 Port St. Joe, FL 32457-0549 andy@stjoegas.com dstitt@stjoegas.com
Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870 jmelendy@floridasbestgas.com	Beth Keating 215 South Monroe St., Suite 601 Tallahassee FL 32301 (850) 521-1706 bkeating@gunster.com



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

Attorney for Florida City Gas

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20230004-GU

FLORIDA CITY GAS

NATURAL GAS CONSERVATION COST RECOVERY

2023 ACTUAL/ESTIMATED TRUE-UP AND 2024 PROJECTION

DIRECT TESTIMONY OF MIGUEL BUSTOS

August 4, 2023

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

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

4 **Q. By whom are you employed and what is your position?**

5 A. I am employed by Florida City Gas (“FCG” or “Company”) as Manager Regulatory
6 Marketing and Energy Conservation.

7 **Q. Did you previously submit testimony in this docket?**

8 A. Yes. On May 2, 2023, I submitted direct testimony and Exhibit MB-1 in support of
9 FCG’s final, net Natural Gas Conservation Cost Recovery (“NGCCR”) true-up amount
10 for the period January 1, 2022 through December 31, 2022.

11 **Q. Are you sponsoring any exhibits?**

12 A. Yes. I am sponsoring the following exhibit:

- 13 • Exhibit MB-2 - Schedules C-1 through C-5

14 **Q. What is the purpose of your testimony in this proceeding?**

15 A. My testimony supports FCG’s request for Florida Public Service Commission
16 (“Commission”) approval of the NGCCR Factors to be applied during the period of
17 January 1, 2024 through December 31, 2024 (the “Projection Period”). My testimony
18 will present the revised projected true-up for the current period January 1, 2023 through
19 December 31, 2023, based on actual data for six months and projected data for six months
20 (the “Actual/Estimated True-Up”). I will then present the development of the proposed
21 NGCCR Factors to be charged during the Projection Period.

22

1 **Q. Has the Company prepared the schedules prescribed by this Commission for this**
2 **purpose?**

3 A. Yes. Exhibit MB-2 includes Schedules C-1 through C-5, which are the forms prescribed
4 by Commission Staff. These schedules provide the information and data required by
5 Rule 25-17.015, Florida Administrative Code, and are used to calculate FCG's
6 Actual/Estimated True-Up for the current period and the proposed NGCCR Factors for
7 the Projection Period.

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

9 A. Yes. A description of each program is provided in Schedule C-5.

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

12 A. No.

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

15 A. As shown on page 1 of Schedule C-1, the total projected cost to be recovered for the
16 period January 2024 through December 2024 is \$6,471,483 (Schedule C-1, line 3).
17 This represents a total cost of \$6,807,689 projected to be incurred during the Projection
18 Period (Schedule C-1, line 1), less the estimated net true-up over-recovery of \$336,206
19 for 2023 (Schedule C-1, line 2).

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

21 A. The calculation of the estimated net true-up amount to be included in the 2024 NGCCR
22 Factors is provided on page 4 of Schedule C-3. I previously submitted direct testimony
23 and Exhibit MB-1 in support of the final, net NGCCR true-up amount for the period

1 January 2022 through December 2022. As shown therein, the actual over/under recovery
2 amount for the period January 2022 through December 2022, inclusive of interest, was
3 an under-recovery of \$314,639. Included in the NGCCR Factors for the current period
4 January 2023 through December 2023 was an estimated under-recovery of \$404,512.
5 Thus, the final, net NGCCR true-up amount for the period January 2022 through
6 December 2022, net of interest, adjustments, and the estimated under-recovery included
7 in the 2023 NGCCR Factors, was an over-recovery of \$246,333. See Exhibit MB-1,
8 Schedule CT-1 filed on May 2, 2022.

9
10 The Actual/Estimated True-Up amount for the current period January 2023 through
11 December 2023, based on six months of actual data and six months of projected data, is
12 an over-recovery of \$75,243 (Schedule C-3, page 4 of 5, line 8). The interest on this
13 over-recovery is \$14,630 (Schedule C-3, page 5 of 5, line 10).

14
15 The total estimated net true-up to be included in the 2024 NGCCR Factors, inclusive of
16 the final true-up for 2022, the Actual/Estimated True-Up for the current period, and
17 interest, is an over-recovery of \$336,206 (Schedule C-3, page 4 of 5, line 12). This
18 estimated true-up amount is included in the total \$6,471,483 of energy conservation
19 program costs projected for the period January 2024 through December 2024 as shown
20 on page 1 of Schedule C-1, line3.

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

3 A. Utilizing the rate design and cost allocation methodology approved by the Commission,
4 FCG proposes the following 2024 NGCCR Factors:

	<u>Rate Schedule</u>	<u>NGCCR Factor</u>
5		
6	RS-1	\$0.29484
7	RS-100	\$0.14192
8	RS-600	\$0.08522
9	GS-1	\$0.05856
10	GS-6K	\$0.04196
11	GS-25K	\$0.03873
12	Gas Lights	\$0.04635
13	GS-120K	\$0.02624
14	GS-1250K	\$0.01500
15	GS-11M – GS-25M	\$0.00000

16 Page 1 of Schedule C-1 contains the Commission prescribed form that details these
17 NGCCR Factors proposed for the period January 1, 2024 through December 31, 2024.

18 **Q. Does this conclude your testimony?**

19 A. Yes.

ENERGY CONSERVATION ADJUSTMENT - SUMMARY OF COST RECOVERY CLAUSE CALCULATION

PROJECTED PERIOD: JANUARY 2024 THROUGH DECEMBER 2024
 ACTUAL/ESTIMATED PERIOD: JANUARY 2023 THROUGH DECEMBER 2023
 FINAL TRUE-UP PERIOD: JANUARY 2022 THROUGH DECEMBER 2022
 COLLECTION PERIOD FOR PRIOR TRUE-UP: JANUARY 2022 THROUGH DECEMBER 2022

- 1. TOTAL INCREMENTAL COSTS (SCHEDULE C-2, PAGE 1) \$ 6,807,689
- 2. TRUE-UP (SCHEDULE C-3, PAGE 4, LINE 12) \$ (336,206)
- 3. TOTAL (LINE 1 AND 2) \$ 6,471,483

RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	NON-GAS ENERGY CHARGE	DEMAND CHARGE	TOTAL CUST. & ENERGY CHG REVENUES	ECCR REVENUES	ECCR AS % OF TOTAL REVENUES	DOLLARS PER THERM	TAX FACTOR	CONSERVATION FACTOR
RS-1	34,722	2,419,596	7,500,038	\$ 1,637,268	\$ -	\$ 9,137,306	\$ 709,833	7.7690%	\$ 0.29337	1.00503	\$ 0.29484
RS-100	75,223	13,792,206	17,150,856	\$ 7,919,623	\$ -	\$ 25,070,479	\$ 1,947,603	7.7690%	\$ 0.14121	1.00503	\$ 0.14192
RS-600	1,716	1,342,285	514,789	\$ 950,324	\$ -	\$ 1,465,114	\$ 113,818	7.7690%	\$ 0.08479	1.00503	\$ 0.08522
GS-1	5,567	12,143,980	2,071,060	\$ 7,037,321	\$ -	\$ 9,108,381	\$ 707,586	7.7690%	\$ 0.05827	1.00503	\$ 0.05856
GS-6K	2,525	26,550,234	1,333,029	\$ 12,935,805	\$ -	\$ 14,268,834	\$ 1,108,476	7.7690%	\$ 0.04175	1.00503	\$ 0.04196
GS-25k	361	14,848,991	814,632	\$ 6,452,295	\$ -	\$ 7,266,927	\$ 564,532	7.7690%	\$ 0.03854	1.00503	\$ 0.03873
Gas Lights	15	18,464	-	\$ 10,961	\$ -	\$ 10,961	\$ 852	7.7690%	\$ 0.04612	1.00503	\$ 0.04635
GS-120K	98	37,262,037	442,017	\$ 10,558,571	\$ 1,521,239	\$ 12,521,826	\$ 972,760	7.7690%	\$ 0.02811	1.00503	\$ 0.02624
GS-1250K	8	23,186,247	60,000	\$ 3,263,001	\$ 1,131,182	\$ 4,454,183	\$ 346,024	7.7690%	\$ 0.01492	1.00503	\$ 0.01500
GS-11M	-	-	-	\$ -	\$ -	\$ -	\$ -	0	0	1.00503	-
GS-25M	-	-	-	\$ -	\$ -	\$ -	\$ -	0	0	1.00503	-
TOTAL	120,236	131,364,051	29,886,421	\$ 50,765,166	\$ 2,652,421	\$ 83,304,010	\$ 6,471,483				

PROJECTED CONSERVATION PROGRAM COSTS BY PROGRAM BY MONTH
FOR THE PERIOD JANUARY 2024 THROUGH DECEMBER 2024

PROGRAM NAME	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
1. RESIDENTIAL BUILDER	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 161,774	\$ 1,941,284
2. MULTI-FAMILY RESIDENTIAL BLDR	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	58,512	58,512	58,512	58,512	58,512	58,512	58,512	58,512	58,512	58,512	58,512	58,512	\$ 702,149
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	4,925	\$ 59,097
7. RES WATER HEATER RETENTION	102,554	102,554	102,554	102,554	102,554	102,554	102,554	102,554	102,554	102,554	102,554	102,554	\$ 1,230,644
8. RES CUT AND CAP ALTERNATIVE	13,702	13,702	13,702	13,702	13,702	13,702	13,702	13,702	13,702	13,702	13,702	13,702	\$ 164,427
9. COMMIND CONVERSION	11,140	11,140	11,140	11,140	11,140	11,140	11,140	11,140	11,140	11,140	11,140	11,140	\$ 133,682
10. COMMIND ALTERNATIVE TECH	200	200	200	200	200	200	200	200	200	200	200	200	\$ 2,400
11. COMMERCIAL APPLIANCE	67,720	67,720	67,720	67,720	67,720	67,720	67,720	67,720	67,720	67,720	67,720	67,720	\$ 812,845
12. COMMON COSTS	146,780	146,780	146,780	146,780	146,780	146,780	146,780	146,780	146,780	146,780	146,780	146,780	\$ 1,761,361
TOTAL ALL PROGRAMS	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 6,807,689
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 567,307	\$ 6,807,689

PROJECTED CONSERVATION PROGRAM COST BY COST CATEGORY
FOR THE PERIOD JANUARY 2024 THROUGH DECEMBER 2024

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	\$ -	\$ 275,684	\$ -	\$ -	\$ 1,662,000	\$ -	\$ 3,600	\$ -	\$ 1,941,284
2. MULTI-FAMILY RESIDENTIAL BLDG	-	-	-	-	-	-	-	-	\$ -
3. APPLIANCE REPLACEMENT	-	285,749	-	-	412,800	-	3,600	-	\$ 702,149
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	\$ -
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	\$ -
6. RES PROPANE CONVERSION	-	57,897	-	-	1,200	-	-	-	\$ 59,097
7. RES WATER HEATER RETENTION	-	109,844	-	-	1,120,800	-	-	-	\$ 1,230,644
8. RES CUT AND CAP ALTERNATIVE	-	154,827	-	-	9,600	-	-	-	\$ 164,427
9. COMM/IND CONVERSION	-	74,882	-	-	40,800	-	18,000	-	\$ 133,682
10. COMM/IND ALTERNATIVE TECH.	-	-	-	-	-	-	2,400	-	\$ 2,400
11. COMMERCIAL APPLIANCE	-	301,445	-	-	511,200	-	-	-	\$ 812,645
12. COMMON COSTS	-	290,557	-	1,400,004	-	-	1,200	69,600	\$ 1,761,361
TOTAL ALL PROGRAMS	-	1,550,885	-	1,400,004	3,758,400	-	28,800	69,600	6,807,689
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENDITURES	\$ -	\$ 1,550,885	\$ -	\$ 1,400,004	\$ 3,758,400	\$ -	\$ 28,800	\$ 69,600	\$ 6,807,689

CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION									
A. ACTUAL (6 months)	\$ -	\$ 130,966	\$ -	\$ -	\$ 809,700	\$ -	\$ 1,662	\$ -	\$ 942,328
B. ESTIMATED (6 months)	-	132,000	-	-	810,000	-	1,800	-	943,800
C. TOTAL	-	262,966	-	-	1,619,700	-	3,462	-	1,886,128
2. MULTI-FAMILY RESIDENTIAL BLDR									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT									
A. ACTUAL (6 months)	-	138,207	-	-	191,301	-	1,658	-	331,166
B. ESTIMATED (6 months)	-	144,000	-	-	191,400	-	1,800	-	337,200
C. TOTAL	-	282,207	-	-	382,701	-	3,458	-	668,366
4. DEALER PROGRAM									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS									
A. ACTUAL (6 months)	-	-	-	-	-	-	-	-	-
B. ESTIMATED (6 months)	-	-	-	-	-	-	-	-	-
C. TOTAL	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION									
A. ACTUAL (6 months)	-	24,154	-	-	25	-	-	-	24,179
B. ESTIMATED 6 months)	-	30,000	-	-	600	-	-	-	30,600
C. TOTAL	-	54,154	-	-	625	-	-	-	54,779
SUB-TOTAL	\$ -	\$ 599,327	\$ -	\$ -	\$ 2,003,026	\$ -	\$ 6,920	\$ -	\$ 2,609,273

CONSERVATION PROGRAM COSTS BY COST CATEGORY
FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
SUB-TOTAL - PREVIOUS PAGE	\$ -	\$ 599,327	\$ -	\$ -	\$ 2,003,026	\$ -	\$ 6,920	\$ -	\$ 2,609,273
7. RES WATER HEATER RETENTION									
A. ACTUAL (6 months)	-	53,582	-	-	542,065	-	-	-	595,647
B. ESTIMATED (6 months)	-	54,000	-	-	542,400	-	-	-	596,400
C. TOTAL	-	107,582	-	-	1,084,465	-	-	-	1,192,047
8. RES CUT AND CAP ALTERNATIVE									
A. ACTUAL (6 months)	-	73,586	-	-	1,400	-	-	-	74,986
B. ESTIMATED (6 months)	-	78,000	-	-	1,800	-	-	-	79,800
C. TOTAL	-	151,586	-	-	3,200	-	-	-	154,786
9. COMM/IND CONVERSION									
A. ACTUAL (6 months)	-	57,679	-	-	2,097	-	8,845	-	68,621
B. ESTIMATED (6 months)	-	60,000	-	-	2,400	-	9,000	-	71,400
C. TOTAL	-	117,679	-	-	4,497	-	17,845	-	140,021
10. COMM/IND ALTERNATIVE TECH.									
A. ACTUAL (6 months)	-	-	-	-	-	-	1,173	-	1,173
B. ESTIMATED (6 months)	-	-	-	-	-	-	1,200	-	1,200
C. TOTAL	-	-	-	-	-	-	2,373	-	2,373
11. COMMERCIAL APPLIANCE									
A. ACTUAL (6 months)	-	133,988	-	-	236,125	-	-	-	370,113
B. ESTIMATED (6 months)	-	134,400	-	-	237,600	-	-	-	372,000
C. TOTAL	-	268,388	-	-	473,725	-	-	-	742,113
12. COMMON COSTS									
A. ACTUAL (6 months)	-	144,622	-	593,573	-	-	249	34,481	772,925
B. ESTIMATED (6 months)	-	145,200	-	806,400	-	-	600	34,800	987,000
C. TOTAL	-	289,822	-	1,399,973	-	-	849	69,281	1,759,925
TOTAL		\$ 1,534,385	\$ -	\$ 1,399,973	\$ 3,568,913	\$ -	\$ 27,987	\$ 69,281	\$ 6,600,539

CONSERVATION PROGRAM COSTS - EXPENSES BY MONTH
FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

DESCRIPTION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1. RESIDENTIAL NEW CONSTRUCTION	131,143	74,355	153,023	206,143	214,315	163,349	157,300	157,300	157,300	157,300	157,300	157,300	1,886,128
2. MULTI-FAMILY RESIDENTIAL BLDG	-	-	-	-	-	-	-	-	-	-	-	-	-
3. APPLIANCE REPLACEMENT	50,368	48,320	67,066	59,705	58,823	46,883	56,200	56,200	56,200	56,200	56,200	56,200	668,366
4. DEALER PROGRAM	-	-	-	-	-	-	-	-	-	-	-	-	-
5. GAS APPLIANCES IN SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-	-
6. RES PROPANE CONVERSION	3,333	4,562	4,381	3,690	4,409	3,804	5,100	5,100	5,100	5,100	5,100	5,100	54,779
7. RES WATER HEATER RETENTION	84,095	96,226	115,421	119,913	116,212	63,780	99,400	99,400	99,400	99,400	99,400	99,400	1,192,047
8. RES CUT AND CAP ALTERNATIVE	12,783	14,044	14,729	11,773	14,175	7,483	13,300	13,300	13,300	13,300	13,300	13,300	154,786
9. COMMAND CONVERSION	26,109	8,445	8,910	4,943	15,461	4,754	11,900	11,900	11,900	11,900	11,900	11,900	140,021
10. COMMAND ALTERNATIVE TECH.	-	-	-	-	986	187	200	200	200	200	200	200	2,373
11. COMMERCIAL APPLIANCE	46,012	59,638	64,167	77,304	59,810	63,182	62,000	62,000	62,000	62,000	62,000	62,000	742,113
COMMON COSTS	115,714	138,422	144,344	86,098	159,392	128,955	164,500	164,500	164,500	164,500	164,500	164,500	1,759,925
TOTAL ALL PROGRAMS	469,556	444,012	572,042	569,569	643,584	482,376	569,900	569,900	569,900	569,900	569,900	569,900	6,600,539
LESS: AMOUNT IN RATE BASE	-	-	-	-	-	-	-	-	-	-	-	-	-
NET RECOVERABLE	\$ 469,556	\$ 444,012	\$ 572,042	\$ 569,569	\$ 643,584	\$ 482,376	\$ 569,900	\$ 569,900	\$ 569,900	\$ 569,900	\$ 569,900	\$ 569,900	\$ 6,600,539

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

CONSERVATION REVENUES	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(755,905)	(670,003)	(644,569)	(570,134)	(544,290)	(572,868)	(515,592)	(520,964)	(518,597)	(546,550)	(562,547)	(658,274)	(7,080,293)
4. TOTAL REVENUES	(755,905)	(670,003)	(644,569)	(570,134)	(544,290)	(572,868)	(515,592)	(520,964)	(518,597)	(546,550)	(562,547)	(658,274)	(7,080,293)
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE													
TO THIS PERIOD	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	404,512
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(722,195)	(636,294)	(610,860)	(536,425)	(510,580)	(539,159)	(481,882)	(487,255)	(484,888)	(512,841)	(528,838)	(624,565)	(6,675,781)
7. CONSERV. EXPS.	469,556	444,012	572,042	569,569	643,584	482,376	569,900	569,800	569,900	569,900	569,900	569,900	6,600,539
8. TRUE-UP THIS PERIOD	(252,639)	(192,282)	(38,818)	33,144	133,004	(56,783)	88,018	82,645	85,012	57,059	41,062	(54,665)	(75,243)
9. INTEREST PROV. THIS PERIOD	54	(899)	(1,538)	(1,730)	(1,577)	(1,610)	(1,702)	(1,489)	(1,281)	(1,127)	(1,067)	(684)	(14,630)
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	404,512	118,218	(108,673)	(182,738)	(185,034)	(87,316)	(179,419)	(126,812)	(79,365)	(29,344)	(7,121)	(835)	404,512
Deferred True-up	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(404,512)
12. TOTAL NET TRUE-UP	(128,115)	(355,006)	(429,071)	(431,367)	(333,649)	(425,752)	(373,145)	(325,698)	(275,677)	(253,454)	(247,168)	(336,206)	(336,206)

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED

INTEREST PROVISION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1. BEGINNING TRUE-UP	\$ 158,179	\$ (128,115)	\$ (355,006)	\$ (429,071)	\$ (431,367)	\$ (333,649)	\$ (425,752)	\$ (373,145)	\$ (325,698)	\$ (275,677)	\$ (253,454)	\$ (247,168)	
2. ENDING TRUE-UP BEFORE INTEREST	(128,169)	(354,107)	(427,534)	(429,637)	(332,073)	(424,141)	(371,443)	(324,209)	(274,395)	(252,327)	(246,101)	(335,542)	
3. TOTAL BEGINNING & ENDING TRUE-UP	30,010	(482,222)	(782,540)	(858,708)	(763,440)	(757,791)	(797,195)	(697,355)	(600,094)	(528,003)	(499,555)	(582,710)	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	\$ 15,005	\$ (241,111)	\$ (391,270)	\$ (429,354)	\$ (381,720)	\$ (378,895)	\$ (398,597)	\$ (348,677)	\$ (300,047)	\$ (264,002)	\$ (249,778)	\$ (291,355)	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	4.250%	4.360%	4.600%	4.830%	4.830%	5.080%	5.120%	5.120%	5.120%	5.120%	5.120%	5.120%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	4.360%	4.600%	4.830%	4.830%	5.080%	5.120%	5.120%	5.120%	5.120%	5.120%	5.120%	0.350%	
7. TOTAL (SUM LINES 5 & 6)	8.610%	8.960%	9.430%	9.660%	9.910%	10.200%	10.240%	10.240%	10.240%	10.240%	10.240%	5.470%	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	4.305%	4.480%	4.715%	4.830%	4.955%	5.100%	5.120%	5.120%	5.120%	5.120%	5.120%	2.735%	
9. MONTHLY AVG INTEREST RATE	0.359%	0.373%	0.393%	0.403%	0.413%	0.425%	0.427%	0.427%	0.427%	0.427%	0.427%	0.228%	
10. INTEREST PROVISION	\$ 54	\$ (899)	\$ (1,538)	\$ (1,730)	\$ (1,577)	\$ (1,610)	\$ (1,702)	\$ (1,489)	\$ (1,281)	\$ (1,127)	\$ (1,067)	\$ (664)	\$ (14,630)

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION - PROGRAM 1

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 942,328

FLORIDA CITY GAS

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: MULTI-FAMILY RESIDENTIAL BUILDER - PROGRAM 2

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

PROGRAM ALLOWANCES:

See Program Summary

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

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

FLORIDA CITY GAS

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 331,166

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: DEALER - PROGRAM 4

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

PROGRAM ALLOWANCES:

See Program Summary

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

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

FLORIDA CITY GAS

**Schedule C-5
PROGRAM PROGRESS REPORT**

NAME: GAS APPLIANCES IN SCHOOLS - PROGRAM 5

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$0.

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

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

PROGRAM ALLOWANCES:

Furnace	\$200
Water Heater	100
Dryer	50
Range	25

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 24,179

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL WATER HEATER RETENTION - PROGRAM 7

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 595,647

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL CUT AND CAP - PROGRAM 8

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

PROGRAM ALLOWANCES:

Service reactivation..... \$200

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 74,986

FLORIDA CITY GAS

Schedule C-5

PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 68,621

FLORIDA CITY GAS
Schedule C-5
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 1,173

FLORIDA CITY GAS

Schedule C-5
 PROGRAM PROGRESS REPORT

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

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through June 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 370,113