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May 29, 2024

BY E-FILING

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

Re: **Docket No. 20240046-GU - Petition for rate increase by St. Joe Natural Gas Company, Inc.**

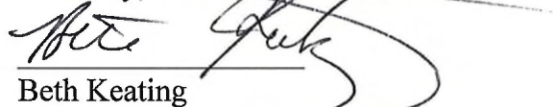
Dear Mr. Teitzman:

Attached, for electronic filing in the referenced docket, please find the Minimum Filing Requirements schedules submitted on behalf of St. Joe Natural Gas Company.

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 3 of 3)

Sincerely,



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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

PETITION FOR A RATE INCREASE BY
ST JOE NATURAL GAS COMPANY, INC.

DOCKET NO. 20240046-GU

MINIMUM FILING REQUIREMENTS

SECTION A - EXECUTIVE SUMMARY
SECTION B - RATE BASE
SECTION C - NET OPERATING INCOME
SECTION D - RATE OF RETURN
SECTION E - COST OF SERVICE
SECTION F - INTERIM RATE RELIEF
SECTION G - PROJECTED TEST YEAR
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ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE
 OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 12/31/06
 PROJECTED TY LAST CASE: 12/31/08
 PROJECTED TY CURRENT CASE: 12/31/24
 WITNESS: STITT

LINE NO.	ITEM	LAST RATE CASE							CURRENT RATE CASE REQUESTED				
		REQUESTED			AUTHORIZED				REQUESTED		(10)**	(11)**	
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)			
HISTORICAL 12/31/06	ATTRITION N/A	TOTAL N/A	PROJECTED TEST YEAR 12/31/08	HISTORICAL 12/31/06	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/08	PROJECTED TEST YEAR 12/31/24	DOLLAR OR PERCENT DIFFERENCE	PERCENTAGE CHANGE			
1	DOCKET NUMBER				20070592					20240046			
2	HISTORICAL DATA OR TEST YEAR					12/31/06		12/31/06	12/31/22				
3	PROJECTED TEST YEAR				12/31/2008	12/31/08		12/31/08	12/31/24				
4	RATE INCREASE - PERMANENT				624,166			543,868	1,043,841	499,973	91.93%		
5	RATE INCREASE - INTERIM				229,785			157,775	612,209	454,434	288.03%		
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				3,037,636			3,024,656	3,381,787	357,131	11.81%		
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				(57,658)			(200,835)	(576,971)	(376,136)	187.29%		
8	RATE OF RETURN BEFORE RATE RELIEF				-1.32%			-6.61%	-17.06%	-10.45%	158.11%		
9	SYSTEM CAPITALIZATION				3,037,636			3,024,656	3,381,787	357,131	11.81%		
10	OVERALL RATE OF RETURN				6.14%			5.44%	6.05%	0.61%	11.21%		
11	COST OF LONG-TERM DEBT				7.75%			7.75%	8.50%	0.75%	9.68%		
12	COST OF PREFERRED STOCK							N/A	N/A	N/A	N/A		
13	COST OF SHORT-TERM DEBT				8.00%			8.00%	0.00%	-8.00%	-100.00%		
14	COST OF CUSTOMER DEPOSITS				6.00%			6.00%	2.00%	-4.00%	-66.67%		
15	COST OF COMMON EQUITY				11.50%			11.00%	11.00%	0.00%	0.00%		
16	NUMBER OF CUSTOMERS - AVERAGE				3,078			3,078	3,412	334	10.85%		
17	DATE NEW PERMANENT RATES EFFECTIVE												

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
 OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN:
 PROJECTED TY LAST CASE: 12/31/08
 PROJECTED TY CURRENT CASE: 12/31/24

DOCKET NO: 20240046-GU

WITNESS: STITT

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 5.44% RE: DOCKET NO. 070592-GU		0.00%
2	REDUCTION IN REQUESTED OVERALL RATE OF RETURN OF 6.14% TO 5.44%		0.00%
3	EFFECT OF PROJECTED TEST YEAR	<u> </u>	<u>0.00%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u><u>\$1,043,841</u></u>	<u><u>0.00%</u></u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
 OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 12/31/06
 PROJECTED TY LAST CASE: 12/31/08
 PROJECTED TY CURRENT CASE: 12/31/24

WITNESS: STITT

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		(6)**	(7)**
		(1)*	(2)*	(3)*	(4)*	(5)			
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 12/31/08	PROJECTED TEST YEAR 12/31/24	DOLLAR DIFFERENCE	PERCENT DIFFERENCE	
<u>UTILITY PLANT</u>									
1	PLANT IN SERVICE	\$0	\$0	\$0	\$6,435,378	\$9,549,790	\$3,114,412	48.40%	
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0.00%	
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%	
4	GROSS UTILITY PLANT	0	0	0	6,435,378	9,549,790	3,114,412	48.40%	
<u>DEDUCTIONS</u>									
5	ACCUMULATED DEPRECIATION	0	0	0	(3,280,359)	(6,242,825)	(2,962,466)	90.31%	
6	ACCUMULATED AMORTIZATION	0	0	0	0	0	0	0.00%	
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%	
8	ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%	
9	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	0	0	0	0.00%	
10	TOTAL DEDUCTIONS	0	0	0	(3,280,359)	(6,242,825)	(2,962,466)	90.31%	
11	NET UTILITY PLANT	0	0	0	3,155,019	3,306,965	151,946	4.82%	
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	(130,363)	74,822	205,185	-157.40%	
13	RATE BASE	\$0	\$0	\$0	\$3,024,656	\$3,381,787	\$357,131	11.81%	

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3).
 IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: 12/31/06

PROJECTED TY LAST CASE: 12/31/08

PROJECTED TY CURRENT CASE: 12/31/24

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

WITNESS: STITT

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 2008	(5)*** PROJECTED TEST YEAR 2024		
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$1,072,946	\$1,554,112	\$481,165	44.85%
	OPERATING REVENUE DEDUCTIONS:							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	898,433	1,497,821	599,388	66.71%
4	DEPRECIATION EXPENSE	0	0	0	246,211	374,049	127,838	51.92%
5	AMORTIZATION EXPENSE	0	0	0	0	0	0	0.00%
6	TAXES OTHER THAN INCOME	0	0	0	58,085	128,363	70,277	120.99%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	0	0	0	#DIV/0!
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	43,188	102,452	59,264	137.22%
9	INVESTMENT TAX CREDITS	0	0	0	0	0	0	N/A
10	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	1,245,918	2,102,685	856,767	68.77%
11	NET OPERATING INCOME (B)	\$0	\$0	\$0	(\$172,972)	(\$548,573)	(\$375,602)	217.15%

(A) EXCLUDES FUEL REVENUE
(B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

*** Excludes Fuel Revenues

SUPPORTING SCHEDULES: G-2 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE SHOWING
 OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:
 PROJECTED TY LAST CASE: 12/31/08
 PROJECTED TY CURRENT CASE: 12/31/24

DOCKET NO: 20240046-GU

WITNESS: STITT

PROJECTED TEST YEAR 12/31/24 (REQUESTED)

LINE NO.	ITEM	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO. 20070592 ORDER NO. PSC-08-0436-PAA-GU LAST RATE CASE (AUTHORIZED)									
1	LONG-TERM DEBT -FIXED	\$669,307	22.13%	7.75%	1.71%	\$335,752	9.93%	8.50%	0.84%
2	LONG-TERM DEBT - VARIABLE	\$0	0.00%	0.00%	0.00%	\$0	0.00%	0.00%	0.00%
3	DEFERRED CREDIT - FCPC	\$1,220,168	40.34%	0.00%	0.00%	\$405,416	11.99%	0.00%	0.00%
4	SHORT-TERM DEBT	\$0	0.00%	8.00%	0.00%	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$42,804	1.42%	6.00%	0.08%	\$57,825	1.71%	2.00%	0.03%
6	COMMON EQUITY	\$1,004,052	33.20%	11.00%	3.65%	\$1,593,697	47.13%	11.00%	5.18%
7	DEFERRED REFUNDS	\$0	0.00%	0.00%	0.00%	\$0	0.00%	0.00%	0.00%
8	DEFERRED TAXES	\$88,325	2.92%	0.00%	0.00%	\$989,098	29.25%	0.00%	0.00%
9	TOTAL CAPITALIZATION	\$3,024,656	100.00%		5.44%	\$3,381,787	100.00%		6.06%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 TY YR LAST CASE: 12/31/06
 HIS. BASE YR DATA CURRENT: 12/31/22
 BASE YR + 1 CURRENT CASE: 12/31/23
 PROJECTED TY CURRENT CASE: 12/31/24
 WITNESS: STITT

LINE NO.	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>		N/A				
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	-	N/A	N/A	N/A	N/A
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	-	N/A	N/A	N/A	N/A
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.00%	N/A	N/A	N/A	N/A
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	0.00%	N/A	N/A	N/A	N/A
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
<u>RATIO OF EARNINGS TO FIXED CHARGES***:</u>						
7	INCLUDING AFUDC	0.00%	N/A	N/A	N/A	N/A
8	EXCLUDING AFUDC	0.00%	N/A	N/A	N/A	N/A
*** ASSUMES DEPRECIATION & INTEREST IN CALCULATION						
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	\$0.00	N/A	N/A	N/A	N/A
10	EXCLUDING AFUDC	\$0.00	N/A	N/A	N/A	N/A
11	DIVIDENDS PER SHARE	\$0.00	N/A	N/A	N/A	N/A

SUPPORTING SCHEDULES: D-11 p.1-3, G-3 p.9-11

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ASSETS	(1) Dec-21	(2) Jan-22	(3) Feb-22	(4) Mar-22	(5) Apr-22	(6) May-22	(7) Jun-22	(8) Jul-22	(9) Aug-22	(10) Sep-22	(11) Oct-22	(12) Nov-22	(13) Dec-22	13 MONTH AVERAGE
1	GAS PLANT IN SERV.	\$8,521,598	\$8,534,800	\$8,616,202	\$8,645,733	\$8,733,547	\$8,751,408	\$8,769,234	\$8,753,649	\$8,766,930	\$8,783,241	\$8,818,279	\$8,829,666	\$8,833,856	\$8,719,857
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CWIP	\$68,671	\$88,540	\$79,773	\$142,081	\$79,604	\$90,387	\$97,179	\$17,223	\$95,381	\$111,776	\$89,694	\$88,203	\$126,966	\$90,421
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	GROSS UTILITY PLANT	\$8,590,269	\$8,623,340	\$8,695,974	\$8,787,814	\$8,813,151	\$8,841,796	\$8,866,414	\$8,770,872	\$8,862,311	\$8,895,017	\$8,907,974	\$8,917,870	\$8,960,822	\$8,810,278
6	ACCUM. PROVISION FOR DEPR.	(\$5,849,461)	(\$5,872,462)	(\$5,894,713)	(\$5,916,315)	(\$5,938,813)	(\$5,962,565)	(\$5,984,571)	(\$5,913,194)	(\$5,928,283)	(\$5,951,250)	(\$5,975,535)	(\$6,000,341)	(\$6,016,064)	(\$5,938,736)
7	NET PLANT	\$2,740,808	\$2,750,877	\$2,801,261	\$2,871,499	\$2,874,338	\$2,879,231	\$2,881,842	\$2,857,678	\$2,934,028	\$2,943,767	\$2,932,439	\$2,917,528	\$2,944,759	\$2,871,542
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	NON UTILITY PROPERTY	\$1,630,572	\$1,685,562	\$1,672,417	\$1,724,751	\$1,923,495	\$2,004,595	\$2,146,091	\$2,706,610	\$2,809,419	\$2,955,194	\$2,939,251	\$3,039,748	\$3,189,608	\$2,340,563
11	TOTAL PROPERTY & INVEST.	\$1,630,572	\$1,685,562	\$1,672,417	\$1,724,751	\$1,923,495	\$2,004,595	\$2,146,091	\$2,706,610	\$2,809,419	\$2,955,194	\$2,939,251	\$3,039,748	\$3,189,608	\$2,340,563
12	CASH	\$509,901	\$602,694	\$575,219	\$533,435	\$192,204	\$323,201	\$635,779	\$229,198	\$428,097	\$270,476	\$419,691	\$326,838	\$546,711	\$430,265
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	ACCOUNTS REC.- PROPANE	\$59,201	\$59,313	\$66,385	\$73,870	\$75,362	\$30,144	\$56,121	\$122,201	\$50,660	\$47,649	\$57,486	\$39,762	\$121,668	\$66,140
18	CUST. ACCTS. REC.-GAS	\$67,963	\$195,620	\$216,685	\$135,039	\$126,274	\$62,585	\$36,288	\$33,964	\$55,579	\$30,116	\$96,580	\$112,951	\$157,304	\$102,073
19	APPLIANCE A/R	(\$414,494)	\$128,069	\$149,532	\$177,825	\$218,520	\$296,969	\$411,423	\$398,337	\$420,129	\$532,853	\$53,771	\$67,723	\$86,577	\$194,403
20	ACCOUNTS REC.- MISC	\$7,543	\$8,313	\$770	\$171	\$0	\$2,616	\$2,616	\$0	\$2,552	\$5,275	\$3,804	\$0	\$9,056	\$3,286
21	MDSE.JOBING & OTHER 142-2 & 142-9	\$16,001	\$21,067	\$19,583	\$17,581	\$16,132	\$16,824	\$15,929	\$16,874	\$16,478	\$15,013	\$16,162	\$18,200	\$16,586	\$17,110
22	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	PLANT & OPER.MATERIAL & SUPPL.	\$118,873	\$121,863	\$121,637	\$124,199	\$131,090	\$143,185	\$137,296	\$134,240	\$129,923	\$136,531	\$145,621	\$144,112	\$140,058	\$132,972
25	OTHER MATERIALS & SUPPLIES	\$29,132	\$27,612	\$28,041	\$29,075	\$25,429	\$27,231	\$27,185	\$26,372	\$27,499	\$28,213	\$28,178	\$27,500	\$29,982	\$27,804
26	APPLIANCE INVENTORY	\$1,278,768	\$1,417,683	\$1,467,083	\$1,708,027	\$1,726,391	\$1,807,920	\$1,911,425	\$1,738,246	\$1,773,252	\$1,862,802	\$1,830,793	\$1,890,325	\$1,733,941	\$1,703,589
27	PREPAYMENTS	\$26,224	\$15,569	\$17,423	\$23,461	\$17,733	\$24,383	\$25,033	\$24,875	\$24,875	\$37,525	\$37,525	\$37,525	\$44,175	\$27,410
28	PROPANE INVENTORY -FUEL	\$49,582	\$79,828	\$86,622	\$61,624	\$81,541	\$78,406	\$66,157	\$64,408	\$74,695	\$75,552	\$71,798	\$72,243	\$64,597	\$71,312
29	TOTAL CURR.& ACCR. ASSETS	\$1,748,693	\$2,677,631	\$2,748,981	\$2,884,304	\$2,610,675	\$2,813,463	\$3,325,253	\$2,788,715	\$3,003,739	\$3,042,007	\$2,761,409	\$2,737,179	\$2,950,656	\$2,776,364
30	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	MISC. DEFERRED DEBITS	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$84,788	\$269,414	\$98,990
32	CONSERVATION	(\$103,805)	(\$110,963)	(\$101,675)	(\$104,424)	(\$104,889)	(\$101,330)	(\$99,541)	(\$101,885)	(\$87,067)	(\$83,169)	(\$79,968)	(\$87,322)	(\$80,968)	(\$95,924)
33	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER WIP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	UNRECOVERED GAS COST	\$107,920	\$82,323	\$88,141	\$98,917	\$106,351	\$116,913	\$119,996	\$139,460	\$193,361	\$225,612	\$205,403	\$174,944	\$110,178	\$136,117
37	TOTAL DEFERRED CHARGES	\$88,903	\$56,148	\$71,254	\$79,281	\$86,250	\$100,371	\$105,243	\$122,363	\$191,082	\$227,231	\$210,223	\$172,410	\$298,624	\$139,183
38	TOTAL ASSETS	\$6,208,976	\$7,170,218	\$7,293,914	\$7,559,836	\$7,494,758	\$7,797,660	\$8,458,430	\$8,475,365	\$8,938,268	\$9,168,199	\$8,843,322	\$8,866,865	\$9,383,647	\$8,127,652

NG SCHEDULES: B-4, C-8

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) Dec-21	(2) Jan-22	(3) Feb-22	(4) Mar-22	(5) Apr-22	(6) May-22	(7) Jun-22	(8) Jul-22	(9) Aug-22	(10) Sep-22	(11) Oct-22	(12) Nov-22	(13) Dec-22	13 MONTH AVERAGE
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694
3	UNAPPROPRIATED RET. EARN.	\$3,007,191	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,347,127	\$3,320,978
4	UNDISTRIBUTED SUBS.EARN.	\$339,936	\$111,479	\$211,225	\$261,360	\$325,559	\$342,470	\$307,194	\$425,922	\$450,196	\$522,351	\$547,496	\$593,586	\$465,394	\$377,244
5	TOTAL STOCKHOLDERS EQUITY	\$3,648,521	\$3,760,000	\$3,859,746	\$3,909,881	\$3,974,079	\$3,990,991	\$3,955,715	\$4,074,442	\$4,098,717	\$4,170,872	\$4,196,017	\$4,242,106	\$4,113,914	\$3,999,616
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	OTHER LT DEBT	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000	\$1,193,777	\$1,407,000	\$1,686,250	\$1,685,661	\$1,683,823	\$1,682,805	\$1,881,428	\$1,195,442
9	TOTAL LONG TERM DEBT	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000	\$720,000	\$1,193,777	\$1,407,000	\$1,686,250	\$1,685,661	\$1,683,823	\$1,682,805	\$1,881,428	\$1,195,442
10	NOTES PAYABLE-Centennial Mortgage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ACCOUNTS PAYABLE	\$95,884	\$139,029	\$129,126	\$102,941	\$58,559	\$79,704	\$91,380	\$44,705	\$99,843	\$49,398	\$44,372	\$49,364	\$221,030	\$92,718
12	ACCTS PAY- APPLIANCE	\$276,226	\$457,294	\$407,536	\$502,417	\$378,336	\$391,729	\$612,210	\$486,130	\$602,148	\$689,755	\$657,906	\$754,509	\$492,237	\$516,033
13	CUSTOMER DEPOSITS-PROPANE	\$10,037	\$9,837	\$9,837	\$9,637	\$9,537	\$9,637	\$9,937	\$9,937	\$10,037	\$10,512	\$10,037	\$10,037	\$10,045	\$9,928
14	CUSTOMER DEPOSITS	\$140,802	\$146,427	\$151,897	\$157,912	\$160,772	\$162,392	\$167,871	\$167,771	\$170,361	\$173,331	\$172,621	\$175,778	\$178,528	\$163,574
15	TAXES ACCRUED-GENERAL	\$4,459	\$6,650	\$13,024	\$25,466	\$25,015	\$37,071	\$43,033	\$48,336	\$41,977	\$47,697	\$66,974	\$69,021	\$5,615	\$33,411
16	TAXES ACCRUED-INCOME	\$15,845	\$15,845	\$15,845	\$15,845	\$15,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$148,854	\$17,545
17	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TAX COLLECTIONS PAYABLE	\$58,246	\$85,466	\$88,549	\$72,325	\$72,190	\$66,815	\$66,662	\$69,045	\$82,993	\$77,039	\$63,530	\$72,118	\$92,776	\$74,443
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	MISC. CURRENT LIABILITIES	\$0	\$0	\$0	\$67,490	\$0	\$65,496	\$69,721	\$65,496	\$0	\$0	\$73,802	\$73,520	\$0	\$31,964
23	TOTAL CURR. & ACCRUED LIAB.	\$601,499	\$860,548	\$815,813	\$954,033	\$720,253	\$812,844	\$1,060,815	\$891,421	\$1,007,361	\$1,047,732	\$1,089,242	\$1,204,347	\$1,149,085	\$939,616
24	CUSTOMER ADVANCES FOR APPLIANC	\$0	\$594,957	\$667,885	\$749,696	\$858,444	\$1,056,085	\$1,034,627	\$893,249	\$940,931	\$1,063,168	\$677,718	\$545,329	\$866,558	\$765,281
25	OTHER DEFERRED CREDITS	\$485,713	\$481,470	\$477,226	\$472,983	\$468,739	\$464,496	\$460,252	\$456,009	\$451,765	\$447,522	\$443,278	\$439,035	\$434,791	\$460,252
26	ACCUMULATED DEFERRED INC. TAX	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$753,244	\$937,870	\$767,446
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL DEFERRED CREDITS	\$1,238,957	\$1,829,671	\$1,898,355	\$1,975,922	\$2,080,427	\$2,273,825	\$2,248,123	\$2,102,502	\$2,145,940	\$2,263,934	\$1,874,240	\$1,737,607	\$2,239,219	\$1,992,979
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL CAPITAL & LIAB.	\$6,208,976	\$7,170,219	\$7,293,914	\$7,559,836	\$7,494,758	\$7,797,660	\$8,458,430	\$8,475,365	\$8,938,268	\$9,168,199	\$8,843,322	\$8,866,865	\$9,383,647	\$8,127,653

SUPPORTING SCHEDULES:

\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)	RECAP SCHEDULES: B-2
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$8,719,857	\$0	\$8,719,857
2	COMMON PLANT ALLOCATED	\$0	* (\$216,805)	(\$216,805)
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$90,421	\$0	\$90,421
6	TOTAL PLANT	\$8,810,278	(\$216,805)	\$8,593,473
DEDUCTIONS				
7	CUSTOMER ADVANCES	\$0	\$0	\$0
8	ACCUM. DEPR. - UTILITY PLANT	(\$5,938,736)	* \$125,229	(\$5,813,507)
9		\$0	\$0	\$0
10		\$0	\$0	\$0
11		\$0	\$0	\$0
12		\$0	\$0	\$0
13		\$0	\$0	\$0
14	TOTAL DEDUCTIONS	(\$5,938,736)	\$125,229	(\$5,813,507)
15	PLANT NET	\$2,871,542	(\$91,576)	\$2,779,966
ALLOWANCE FOR WORKING CAPITAL				
16	BALANCE SHEET METHOD	\$2,323,515	(\$2,169,071)	\$154,444
17	TOTAL RATE BASE	\$5,195,057	(\$2,260,647)	\$2,934,410
18	NET OPERATING INCOME	(\$85,369)	\$38,791	(\$46,578)
19	RATE OF RETURN	-1.64%		-1.59%

* Adjustment for NG NU not allocated on 2022 ESR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	NON-UTILITY COMMON PLANT	Re: B-5	(\$216,805)	(\$216,805)	\$0	\$0
2			\$0	\$0	\$0	\$0
3			\$0	\$0	\$0	\$0
4			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5		TOTAL	(\$216,805)	(\$216,805)	\$0	\$0
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	NON-UTILITY DEPRECIATION NOT ALLOCATED ON 2022 ESR	Re: B11	\$125,229	\$125,229	\$0	\$0
7			\$0	\$0	\$0	\$0
8			\$0	\$0	\$0	\$0
9			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
10		TOTAL	\$125,229	\$125,229	\$0	\$0
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	(SEE SCHEDULE B-13 FOR DETAIL)		<u>(\$2,169,071)</u>	<u>(\$3,424,226)</u>	<u>\$1,255,155</u>	<u>\$100,304</u>
12	TOTAL RATE BASE ADJUSTMENTS		<u>(\$2,260,647)</u>	<u>(\$3,515,802)</u>	<u>\$1,255,155</u>	<u>\$100,304</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/22

WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149
3	374	LAND AND LAND RIGHTS	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685	209,685
4	375	BUILDINGS & IMPROVEMENTS	159,434	159,434	159,434	164,244	164,244	164,244	164,244	164,244	164,244	164,244	164,244	164,244	164,244	163,134
5	376	MAINS (STEEL)	3,062,862	3,062,862	3,062,862	3,062,862	3,062,862	3,062,862	3,062,862	3,062,862	3,062,862	3,062,862	3,072,346	3,072,346	3,072,346	3,065,050
6	376	MAINS (PLASTIC)	1,436,920	1,436,920	1,447,301	1,453,239	1,457,296	1,465,141	1,465,141	1,471,660	1,471,660	1,471,660	1,471,660	1,471,660	1,471,660	1,460,917
7	378	M & R EQUIPMENT - GENERAL	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447	103,447
8	379	M & R EQUIPMENT - CITY	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066	459,066
9	380	DIST PLANT -SERVICES (STEEL)	96,934	96,934	96,747	96,080	95,996	95,911	95,742	95,742	94,641	94,308	94,224	94,224	93,042	95,425
10	380	DIST PLANT -SERVICES (PLASTIC)	952,107	963,496	978,264	984,697	994,054	1,003,276	1,011,422	1,019,694	1,030,369	1,039,529	1,045,210	1,053,746	1,055,945	1,010,139
11	381	METERS	648,162	648,100	659,765	663,600	678,782	678,395	685,551	691,290	693,557	693,557	707,934	707,934	707,934	681,889
12	382	METER INSTALLATIONS	99,057	100,032	108,181	108,926	109,801	110,484	111,246	112,430	113,163	114,414	115,306	116,820	117,049	110,531
13	383	REGULATORS	238,179	238,178	238,178	242,223	248,494	248,494	249,658	249,658	249,658	249,658	249,658	249,658	252,243	246,457
14	384	REGULATOR INSTALL HOUSE	64,676	65,576	66,352	67,025	67,877	68,459	69,227	70,328	71,036	72,134	72,830	74,166	74,525	69,555
15	385	INDUSTRIAL M & R EQUIPMENT	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727	51,727
16	387	OTHER EQUIPMENT	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469
17	389	LAND AND LAND RIGHTS	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220	28,220
18	390	STRUCTURES & IMPROVEMENTS	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162	178,162
19	391.1	OFFICE FURNITURE	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904	10,904
20	391.2	OFFICE EQUIPMENT	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672	22,672
21	391.3	COMPUTERS	89,914	89,914	89,914	91,281	91,281	91,281	91,281	91,281	91,281	91,281	91,281	91,281	91,281	90,966
22	392	TRANSPORTATION	422,931	422,931	458,780	458,780	510,084	510,084	510,084	471,684	471,684	471,684	473,052	473,052	473,052	471,376
23	394	TOOLS AND WORK EQUIPMENT	47,791	47,791	47,791	50,144	50,144	50,144	50,144	50,144	50,144	55,277	57,903	57,903	57,903	51,786
24	396	POWER OPERATED EQUIPMENT	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723	110,723
25	397	COMMUNICATION EQUIPMENT	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408	1,408
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL UTILITY PLANT	8,521,598	8,534,800	8,616,202	8,645,733	8,733,547	8,751,408	8,769,234	8,753,649	8,766,930	8,783,241	8,818,279	8,829,666	8,833,856	8,719,857
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
28		TOTAL UTILITY PLANT	\$8,521,598	\$8,534,800	\$8,616,202	\$8,645,733	\$8,733,547	\$8,751,408	\$8,769,234	\$8,753,649	\$8,766,930	\$8,783,241	\$8,818,279	\$8,829,666	\$8,833,856	\$8,719,857

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469	\$ 13,469
2	389	LAND AND LAND RIGHTS	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220	\$ 28,220
3	390	STRUCTURES & IMPROVEMENTS	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162	\$ 178,162
4	391.1	OFFICE FURNITURE	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904	\$ 10,904
5	391.2	OFFICE EQUIPMENT	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672	\$ 22,672
6	391.3	COMPUTERS	\$ 89,914	\$ 89,914	\$ 89,914	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281	\$ 91,281
7	392.0	TRANSPORTATION	\$ 422,931	\$ 422,931	\$ 458,780	\$ 458,780	\$ 510,084	\$ 510,084	\$ 510,084	\$ 471,684	\$ 471,684	\$ 471,684	\$ 473,052	\$ 473,052	\$ 473,052	\$ 473,052
8	394	TOOLS AND WORK EQUIPMENT	\$ 47,791	\$ 47,791	\$ 47,791	\$ 50,144	\$ 50,144	\$ 50,144	\$ 50,144	\$ 50,144	\$ 50,144	\$ 55,277	\$ 57,903	\$ 57,903	\$ 57,903	\$ 57,903
9	396	POWER OPERATED EQUIPMENT	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723	\$ 110,723
10	397	COMMUNICATION EQUIPMENT	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408	\$ 1,408
11	398	MISC. EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		TOTAL	\$ 926,195	\$ 926,195	\$ 962,044	\$ 965,764	\$ 1,017,068	\$ 1,017,068	\$ 1,017,068	\$ 978,668	\$ 978,668	\$ 983,801	\$ 987,795	\$ 987,795	\$ 987,795	\$ 979,686

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
13	387	OTHER EQUIPMENT	\$13,469	22.1%	\$2,981
14	389	LAND AND LAND RIGHTS	28,220	22.1%	6,245
15	390	STRUCTURES & IMPROVEMENTS	178,162	22.1%	39,427
16	391.1	OFFICE FURNITURE	10,904	22.1%	2,413
17	391.2	OFFICE EQUIPMENT	22,672	22.1%	5,017
18	391.3	COMPUTERS	90,966	22.1%	20,131
19	392.0	TRANSPORTATION	471,376	22.1%	104,316
20	394	TOOLS AND WORK EQUIPMENT	51,786	22.1%	11,460
21	396	POWER OPERATED EQUIPMENT	110,723	22.1%	24,503
22	397	COMMUNICATION EQUIPMENT	1,408	22.1%	312
23	398	MISC. EQUIPMENT	0	0.0%	0
24		TOTAL	\$979,686		\$216,805

METHOD OF ALLOCATION
 % OF NG NU LABOR/(TOTAL UTILITY LABOR + NG NU LABOR)
 RE: LABOR RECAP 2022
 NOT ALLOCATED ON 2022 ESR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374	NPSJ Regulator Station #05771-050R	\$125	\$0	\$125	\$0	\$0	\$0	
2	374	SJB Regulator Station #03887-000R	5,150	0	5,150	0	0	0	
3	374	SJNG Warehouse #04748-00R	5,780	0	5,780	0	0	0	
4	374	Hwy 71 to SR386 Easement	6,542	0	6,542	0	0	0	
5	374	FICO Farms Easement	4,800	0	4,800	0	0	0	
6	374	Carr Property Easement	120	0	120	0	0	0	
7	374	FGT Main acquisition to Land	55,144	0	55,144	0	0	0	
8	374	4th St PSJ	132,023	0	132,023	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	\$209,685	\$0	\$209,685	\$0	\$0	\$0	
14	375	PSJ Warehouse Fence	\$827	\$0	\$827	\$144	\$0	\$144	
15	375	PSJ Warehouse Bldg	20,567	0	20,567	\$3,593	0	3,593	
16	375	4th Street Building	75,388	0	75,388	13,169	0	13,169	
17	375	Generator install	28,300	0	28,300	4,943	0	4,943	
18	375	H&C Unit	11,695	0	11,695	2,043	0	2,043	
19	375	New Roof and Gutters	27,467	0	27,467	4,798	0	4,798	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	\$164,244	\$0	\$164,244	\$28,690	\$0	\$28,690	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389	PSJ Office Bldg	28,220	0	28,220	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0	0	0	0	
4	389	TOTAL	\$28,220	\$0	\$28,220	\$0	\$0	\$0	
5	390	Structure & Improvements	\$178,162	\$39,427	\$178,162	\$123,947	\$0	\$123,947	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	\$178,162	\$39,427	\$178,162	\$123,947	\$0	\$123,947	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH
 ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. NONE
- B.
- C.
- D.

2. Date of acquisition.

- A.
- B.
- C.
- D.

3. Amount of acquisition adjustment.

- A.
- B.
- C.
- D.

4. Was the property purchased from a related party?

- A.
- B.
- C.
- D.

5. Has the acquisition adjustment been approved by the Commission?

- A.
- B.
- C.
- D.

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A.
- B.
- C.
- D.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MO. AVG./ 0.00
ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM
 FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ACCT. NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH 0
1			0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	None		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL		0	0	0	0	0	0	0	0	0	0	0	0	0	0

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

FUTURE USE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DATE OF ACQUISITION</u>	<u>LOCATION</u>	<u>REASON FOR PURCHASE</u>	<u>EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR</u>
1					
	<u>DATE CONSTRUCTION IS TO COMMENCE</u>	<u>DATE TO BE PLACED IN SERVICE</u>	<u>INDICATE CURRENT USE</u>	<u>ITEMS INCLUDED IN RATE BASE</u>	
2					

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE	
LINE NO.															
AFUDC CHARGED DESCRIPTION*															
1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7	TOTAL - A.F.U.D.C. CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
AFUDC NOT CHARGED DESCRIPTION*															
8	CWIP Balance (ACCT107)	\$68,671	\$88,540	\$79,773	\$142,081	\$79,604	\$90,387	\$97,179	\$17,223	\$95,381	\$111,776	\$89,694	\$88,203	\$126,966	\$90,421
9		0	0	0	0	0	0	0	0	0	0	0	0	0	
10		0	0	0	0	0	0	0	0	0	0	0	0	0	
11		0	0	0	0	0	0	0	0	0	0	0	0	0	
12		0	0	0	0	0	0	0	0	0	0	0	0	0	
13		0	0	0	0	0	0	0	0	0	0	0	0	0	
14	TOTAL C.W.I.P.	\$68,671	\$88,540	\$79,773	\$142,081	\$79,604	\$90,387	\$97,179	\$17,223	\$95,381	\$111,776	\$89,694	\$88,203	\$126,966	\$90,421

NOTE: COMPANY HAS NO AFUDC
 DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.: N/A
 CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE:

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLI

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149	13,149
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS AND IMPROVEMENTS	24,282	24,641	25,000	25,364	25,733	26,103	26,473	26,842	27,212	27,581	27,951	28,320	28,690	26,476
5	376	MAINS (STEEL)	2,874,431	2,882,344	2,890,256	2,898,169	2,906,081	2,913,993	2,921,906	2,929,818	2,937,731	2,945,643	2,953,556	2,961,504	2,969,441	2,921,914
6	376	MAINS (PLASTIC)	895,137	898,969	902,814	906,682	910,520	914,417	918,324	922,239	926,164	930,088	934,013	937,937	941,862	918,397
7	378	M & R EQUIPMENT - GENERAL	69,749	70,008	70,267	70,525	70,784	71,042	71,301	71,560	71,818	72,077	72,336	72,594	72,853	71,301
8	379	M & R EQUIPMENT - CITY	391,583	392,540	393,496	394,453	395,409	396,365	397,322	398,278	399,234	400,191	401,147	402,104	403,060	397,322
9	380	DIST PLANT -SERVICES (STEEL)	118,677	118,992	119,087	118,368	118,409	118,318	117,868	118,179	115,810	115,324	115,348	115,654	111,235	117,021
10	380	DIST PLANT -SERVICES (PLASTIC)	277,401	279,239	280,423	281,971	283,187	285,600	286,423	286,585	283,322	285,214	287,733	290,270	289,503	284,375
11	381	METERS	388,963	390,954	393,025	394,909	396,964	398,726	400,885	402,924	405,117	407,313	409,532	411,774	414,016	401,162
12	382	METER INSTALLATIONS	50,530	50,749	50,909	50,990	51,125	51,383	51,494	51,629	51,394	51,564	51,832	52,122	51,716	51,341
13	383	REGULATORS	126,812	127,426	128,041	128,531	129,062	129,652	130,270	130,915	131,560	132,205	132,849	133,494	134,142	130,381
14	384	REGULATOR INSTALL HOUSE	22,434	22,597	22,709	22,840	22,991	23,187	23,295	23,411	23,176	23,359	23,569	23,783	23,634	23,153
15	385	INDUSTRIAL M & R EQUIPMENT	16,842	16,989	17,136	17,282	17,429	17,575	17,722	17,868	18,015	18,161	18,308	18,455	18,601	17,722
16	387	OTHER EQUIPMENT	17,331	17,411	17,490	17,570	17,650	17,730	17,809	17,889	17,969	18,048	18,128	18,208	18,287	17,809
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURE & IMPROVEMENTS	120,562	120,844	121,126	121,408	121,690	121,972	122,254	122,536	122,819	123,101	123,383	123,665	123,947	122,254
19	391.1	OFFICE FURNITURE	7,568	7,584	7,599	7,615	7,630	7,646	7,661	7,676	7,692	7,707	7,723	7,738	7,754	7,661
20	391.2	OFFICE EQUIPMENT	8,198	8,357	8,516	8,674	8,833	8,992	9,150	9,309	9,468	9,626	9,785	9,944	10,103	9,150
21	391.3	COMPUTERS	42,085	42,557	43,029	43,505	43,984	44,463	44,943	45,422	45,901	46,380	46,860	47,339	47,818	44,945
22	392	TRANSPORTATION	293,933	297,211	300,627	304,183	307,937	311,890	315,843	226,366	230,022	233,677	237,338	241,004	244,671	272,669
23	394	TOOLS AND WORK EQUIPMENT	18,784	18,979	19,174	19,374	19,579	19,784	19,988	20,193	20,398	20,613	20,844	21,081	21,317	20,008
24	396	POWER OPERATED EQUIPMENT	71,836	71,892	71,947	72,003	72,058	72,113	72,169	72,224	72,279	72,335	72,390	72,445	72,501	72,169
25	397	COMMUNICATION EQUIPMENT	(829)	(968)	(1,107)	(1,248)	(1,391)	(1,534)	(1,678)	(1,821)	(1,965)	(2,108)	(2,250)	(2,444)	(2,236)	(1,645)
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27		DEPRECIATION RESERVE	5,849,461	5,872,462	5,894,713	5,916,315	5,938,813	5,962,565	5,984,571	5,913,194	5,928,283	5,951,250	5,975,535	6,000,341	6,016,064	5,938,734
28	108.02	R.W.I.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	108	TOTAL DEPRECIATION RESERVE	\$5,849,461	\$5,872,462	\$5,894,713	\$5,916,315	\$5,938,813	\$5,962,565	\$5,984,571	\$5,913,194	\$5,928,283	\$5,951,250	\$5,975,535	\$6,000,341	\$6,016,064	\$5,938,734

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
 FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	390	LEASEHOLD IMPROVEMENTS	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$17,331	\$17,411	\$17,490	\$17,570	\$17,650	\$17,730	\$17,809	\$17,889	\$17,969	\$18,048	\$18,128	\$18,208	\$18,287	\$17,809
2	389	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3	390	STRUCTURES & IMPROVEMENTS	\$120,562	\$120,844	\$121,126	\$121,408	\$121,690	\$121,972	\$122,254	\$122,536	\$122,819	\$123,101	\$123,383	\$123,665	\$123,947	122,254
4	391.1	OFFICE FURNITURE	\$7,568	\$7,584	\$7,599	\$7,615	\$7,630	\$7,646	\$7,661	\$7,676	\$7,692	\$7,707	\$7,723	\$7,738	\$7,754	7,661
5	391.2	OFFICE EQUIPMENT	\$8,198	\$8,357	\$8,516	\$8,674	\$8,833	\$8,992	\$9,150	\$9,309	\$9,468	\$9,626	\$9,785	\$9,944	\$10,103	9,150
6	391.3	COMPUTERS	\$42,085	\$42,557	\$43,029	\$43,505	\$43,984	\$44,463	\$44,943	\$45,422	\$45,901	\$46,380	\$46,860	\$47,339	\$47,818	44,945
7	392.0	TRANSPORTATION	\$293,933	\$297,211	\$300,627	\$304,183	\$307,937	\$311,890	\$315,843	\$226,366	\$230,022	\$233,677	\$237,338	\$241,004	\$244,671	272,669
8	394	TOOLS AND WORK EQUIPMENT	\$18,784	\$18,979	\$19,174	\$19,374	\$19,579	\$19,784	\$19,988	\$20,193	\$20,398	\$20,603	\$20,808	\$21,013	\$21,218	20,008
9	396	POWER OPERATED EQUIPMENT	\$71,836	\$71,892	\$71,947	\$72,003	\$72,058	\$72,113	\$72,169	\$72,224	\$72,279	\$72,335	\$72,390	\$72,445	\$72,501	72,169
10	397	COMMUNICATION EQUIPMENT	(\$829)	(\$822)	(\$815)	(\$807)	(\$800)	(\$793)	(\$786)	(\$778)	(\$771)	(\$764)	(\$756)	(\$749)	(\$742)	(786)
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12		TOTAL	\$579,469	\$584,012	\$588,695	\$593,524	\$598,561	\$603,797	\$609,033	\$620,838	\$625,776	\$630,725	\$635,694	\$640,675	\$645,655	\$565,881

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$17,809	22.1%	\$3,941	NG NU LABOR/(TOTAL UTILITY LABOR + NG NU LABOR)
14	389	LAND AND LAND RIGHTS	0	22.1%	0	RE: LABOR RECAP 2022
15	390	STRUCTURES & IMPROVEMENTS	122,254	22.1%	27,055	Not allocated on 2022 ESR
16	391.1	OFFICE FURNITURE	7,661	22.1%	1,695	
17	391.2	OFFICE EQUIPMENT	9,150	22.1%	2,025	
18	391.3	COMPUTERS	44,945	22.1%	9,946	
19	392.0	TRANSPORTATION	272,669	22.1%	60,342	
20	394	TOOLS AND WORK EQUIPMENT	20,008	22.1%	4,428	
21	396	POWER OPERATED EQUIPMENT	72,169	22.1%	15,971	
22	397	COMMUNICATION EQUIPMENT	(786)	22.1%	(174)	
23	398	MISC. EQUIPMENT	0	0.0%	0	
24		TOTAL	\$565,881		\$125,229	

SUPPORTING SCHEDULES: B-9

RECAP SCHEDULES: B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/22

WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.		MONTH	AMOUNT
1	2021	DECEMBER	\$ (2,098)
2	2022	JANUARY	1,783
3		FEBRUARY	(543)
4		MARCH	541
5		APRIL	0
6		MAY	(212)
7		JUNE	(871)
8		JULY	799
9		AUGUST	(1,695)
10		SEPTEMBER	1,157
11		OCTOBER	(2,689)
12		NOVEMBER	3,800
13	2022	DECEMBER	(631)
14		TOTAL	\$ (659)
15		13 MONTH AVERAGE	\$ (51)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
 WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	<u>CURRENT LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>	
1	NOTES PAYABLE	\$0	\$0			\$0
2	ACCOUNTS PAYABLE	\$92,718				\$92,718
3	ACCTS PAY- APPLIANCE	\$516,033	(\$516,033)			\$0
4	CUSTOMER DEPOSITS-PROPANE	\$9,928	(\$9,928)			\$0
5	CUSTOMER DEPOSITS	\$163,574		(\$163,574)		\$0
6	TAXES ACCRUED-GENERAL	\$33,411	\$6,850			\$40,261
7	TAXES ACCRUED-INCOME	\$17,545				\$17,545
8	INTEREST ACCRUED	\$0				\$0
9	DIVIDENDS DECLARED	\$0				\$0
10	TAX COLLECTIONS PAYABLE	\$74,443	(\$43,323)			\$31,120
11	INACTIVE DEPOSITS	\$0				\$0
12	CONSERVATION COST TRUE-UP	\$0				\$0
	MISC. CURRENT LIABILITIES	\$31,964	(\$17,501)			\$14,463
13	TOTAL CURRENT LIABILITIES	\$939,616	(\$579,935)	(\$163,574)	\$0	\$196,107
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>					
14	CUSTOMER ADVANCES FOR APPLIANCES	\$765,281	(\$765,281)			\$0
15	OTHER DEFERRED CREDITS	\$460,252		(\$460,252)		\$0
16	ACCUMULATED DEFERRED INC. TAX	\$767,446		(\$767,446)		\$0
17	DEF. INVESTMENT TAX CREDIT	\$0				\$0
18						
19						
20						
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$1,992,979	(\$765,281)	(\$1,227,698)	\$0	\$0
22	TOTAL LIABILITIES	\$2,932,595	(\$1,345,216)	(\$1,391,272)	\$0	\$196,107
23	TOTAL ASSETS LESS LIABILITIES	\$2,323,515	(\$3,424,226)	\$1,391,272	(\$136,117)	\$154,444

24	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	<u>\$2,323,515</u>	<u>(\$3,424,226)</u>	<u>\$1,391,272</u>	<u>(\$136,117)</u>	<u>\$154,444</u>
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SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-1, B-2, B-3

DETAIL OF MISCELLANEOUS DEBITS

SCHEDULE B-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
 MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

PAGE 1 OF 1

TYPE OF DATA SHOWN

HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

LINE NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MO. AVERAGE
1	CONSERVATION TRUE UP	(\$103,805)	(\$110,963)	(\$101,675)	(\$104,424)	(\$104,889)	(\$101,330)	(\$99,541)	(\$101,885)	(\$87,067)	(\$83,169)	(\$79,968)	(\$87,322)	(\$80,968)	(\$95,924)
2	UNRECOVERED GAS(PGA)	\$107,920	\$82,323	\$88,141	\$98,917	\$106,351	\$116,913	\$119,996	\$139,460	\$193,361	\$225,612	\$205,403	\$174,944	\$110,178	\$136,117
3		\$4,115	(\$28,640)	(\$13,534)	(\$5,507)	\$1,462	\$15,583	\$20,455	\$37,575	\$106,294	\$142,443	\$125,435	\$87,622	\$29,210	\$40,193

SUPPORTING SCHEDULES: Lines 30-32 on Schedule B-1

RECAP SCHEDULES B-13

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	Account Number	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MO. AVERAGE
1	253	Prepaid Gas - FCPC	\$ 458,311	\$ 454,068	\$ 449,824	\$ 445,581	\$ 441,337	\$ 437,094	\$ 432,850	\$ 428,607	\$ 424,363	\$ 420,120	\$ 415,876	\$ 411,633	\$ 407,389	\$ 432,850
2	253.1	Prepaid Gas - GCI	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402	\$ 27,402
3																\$ -
4																\$ -
5																\$ -
6																\$ -
7																\$ -
8																\$ -
9																\$ -
10																\$ -
11																\$ -
12																\$ -
13																\$ -
14			\$ 485,713	\$ 481,470	\$ 477,226	\$ 472,983	\$ 468,739	\$ 464,496	\$ 460,252	\$ 456,009	\$ 451,765	\$ 447,522	\$ 443,278	\$ 439,035	\$ 434,791	\$ 460,252

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-13

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
 HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO BALANCE SHEET
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	301.00	ORGANIZATIONAL COSTS	NONE			
2	374.00	LAND AND RIGHTS				
3	376.00	MAINS - STEEL				
4	376.01	MAINS - PLASTIC				
5	378.00	STATION EQUIP - GENERAL				
6	379.00	STATION EQUIP - GATE				
7	380.00	SERVICES - STEEL				
8	380.01	SERVICES - PLASTIC				
9	381.00	METERS				
10	382.00	METER INSTALLATIONS				
11	383.00	REGULATORS				
12	384.00	REGULATOR INSTALLATIONS				
13	386.00	CUSTOMER CONVERSIONS				
14	387.00	OTHER EQUIPMENT				
15	390.00	LEASEHOLD IMPROVEMENTS				
16	391.00	OFFICE FURNITURE				
17	391.01	OFFICE EQUIPMENT				
18	392.00	LIGHT TRUCKS				
19	392.01	OTHER VEHICLES				
20	394.00	TOOLS / SHOP / GARAGE				
21	396.00	POWER OPERATED EQUIP				
22	397.00	COMMUNICATION EQUIP				
23						
24	216.00	RETAINED EARNINGS				
25						
26						
27						
28						
29						
30						
31						
32				TOTAL	<u>\$0</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
 HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO BALANCE SHEET
 ACCOUNTS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	301.08	ORGANIZATIONAL COSTS				
2	374.08	LAND AND RIGHTS				
3	376.08	MAINS - STEEL				
4	376.09	MAINS - PLASTIC				
5	378.08	STATION EQUIP - GENERAL				
6	379.08	STATION EQUIP - GATE				
7	380.08	SERVICES - STEEL				
8	380.09	SERVICES - PLASTIC				
9	381.08	METERS				
10	382.08	METER INSTALLATIONS				
11	383.08	REGULATORS				
12	384.08	REGULATOR INSTALLATIONS				
13	386.08	CUSTOMER CONVERSIONS				
14	387.08	OTHER EQUIPMENT				
15	390.08	LEASEHOLD IMPROVEMENTS				
16	391.08	OFFICE FURNITURE				
17	391.09	OFFICE EQUIPMENT				
18	392.08	LIGHT TRUCKS				
19	392.10	OTHER VEHICLES				
20	394.08	TOOLS / SHOP / GARAGE				
21	396.08	POWER OPERATED EQUIP				
22	397.08	COMMUNICATION EQUIP				
23						
24	216.00	RETAINED EARNINGS				
25						
26						
27						
28						
29						
30						
31						
32				TOTAL	<u>\$0</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO BALANCE SHEET
ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
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						
26						
27						
28						
29						
30						
31						
32				TOTAL	<u>\$0</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
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NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

8% ITC								10% ITC									
		AMOUNT REALIZED			AMORTIZATION					AMOUNT REALIZED			AMORTIZATION				
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE				
NONE								NONE									
							13-MONTH AVERAGE										13-MONTH AVERAGE
							0										0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21
 C-22, C-26, D-1, D-10, D-11

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

8% ITC								10% ITC						
AMOUNT REALIZED								AMORTIZATION						
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	
NONE								NONE						
							13-MONTH AVERAGE							0
							0							0

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

Not Applicable

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

Line No.	Account Subdivisions (a)	Beginning of Year (b)	Debited to Acct. 409 (c)	Credited to Acct. 411.1 (d)	Debited to Acct. 410.2 (e)	Credited to Acct. 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	End of Year (k)
	GAS										
1	Self Insurance										0
2	Conservation										0
3	Purchased Gas Adjustment										0
4	Unbilled Revenue										0
5	Bad Debts										0
6	Capitalized Interest/Overhead										0
7	Pensions										0
8	OPRB										0
9	Bonuses										0
10	Depreciation	(149,345)	194,843								45,498
11											0
12											
13	Other										
14	TOTAL Gas (Lines 7 - 19)		194,843	0							\$45,498
15	Other (Specify)										
16	TOTAL (Account 190) (Enter Total of lines 5,20 & 21)	(\$149,345)	\$194,843	\$0							\$45,498

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-5, B-1, C-25, D-1, D-10

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

5.50%

Line No.	Account Subdivisions (a)	Beginning of Year (b)	Debited to Acct. 409.2 (c)	Credited to Acct. 411.1 (d)	Debited to Acct. 410.2 (e)	Credited to Acct. 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	End of Year (k)
	GAS										
1	Self Insurance										0
2	Conservation										0
3	Purchased Gas Adjustment										0
4	Unbilled Revenue										0
5	Bad Debts										0
6	Capitalized Interest/Overhead										0
7	Pensions										0
8	OPRB										0
9	Bonuses										0
10	Depreciation	32,628	33,564								66,192
11											0
12											
13	Other										
14	TOTAL Gas (Lines 7 - 19)	\$32,628	33,564	0							\$66,192
15	Other (Specify)										
16	TOTAL (Account 190) (Enter Total of lines 5,20 & 21)	\$32,628	\$33,564	\$0				0		0	\$66,192

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

34%

Line No.	Account Subdivisions (a)	Beginning of Year (b)	Debited to Acct. 410.1 (c)	Credited to Acct. 411.1 (d)	Debited to Acct. 410.2 (e)	Credited to Acct. 411.2 (f)	Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)	End of Year (k)
	GAS										
1	Self Insurance										0
2	Conservation										0
3	Purchased Gas Adjustment										0
4	Unbilled Revenue										0
5	Bad Debts										0
6	Capitalized Interest/Overhead										0
7	Pensions										0
8	OPRB										0
9	Bonuses										0
10	Depreciation	(181,973)	161,279	0							(20,694)
11											0
12											
13	Other										
14	TOTAL Gas (Lines 7 - 19)	(\$181,973)	161,279	0							(\$20,694)
15	Other (Specify)										
16	TOTAL (Account 190) (Enter Total of lines 5,20 & 21)	(\$181,973)	\$161,279	\$0							(\$20,694)

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	YEAR/MONTH	ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	12/31/2021	12,650	86,326	98,976	None			12,650	86,326	98,976
2	01/31/22	12,650	86,326	98,976				12,650	86,326	98,976
3	02/28/22	12,650	86,326	98,976				12,650	86,326	98,976
4	03/31/22	12,650	86,326	98,976				12,650	86,326	98,976
5	04/30/22	12,650	86,326	98,976				12,650	86,326	98,976
6	05/31/22	12,650	86,326	98,976				12,650	86,326	98,976
7	06/30/22	12,650	86,326	98,976				12,650	86,326	98,976
8	07/31/22	12,650	86,326	98,976				12,650	86,326	98,976
9	08/31/22	12,650	86,326	98,976				12,650	86,326	98,976
10	09/30/22	12,650	86,326	98,976				12,650	86,326	98,976
11	10/31/22	12,650	86,326	98,976				12,650	86,326	98,976
12	11/30/22	12,650	86,326	98,976				12,650	86,326	98,976
13	12/31/22	10,217	184,626	194,843				10,217	184,626	194,843
14								0	0	0
15								0	0	0
16								0	0	0
17								0	0	0
18								0	0	0
19								0	0	0
20								0	0	0
21								0	0	0
22								0	0	0
23								0	0	0
24	13-MONTH AVER	12,463	93,888	106,350	0	0	0	12,463	93,888	106,350

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

ACCOUNT NO. 282							ACCOUNT NO. 283				
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	12/06	(12,964)				(12,964)	N/A				0
2	12/07	(12,964)	11,224			(1,740)					0
3	12/08	(1,740)			(6,273)	(8,013)					0
4	12/09	(8,013)			(7,239)	(15,252)					0
5	12/10	(15,252)			(12,100)	(27,352)					0
6	12/11	(27,352)			(11,696)	(39,048)					0
7	12/12	(39,048)			(829)	(39,877)					0
8	12/13	(39,877)			(6,559)	(46,436)					0
9	12/14	(46,436)			(13,570)	(60,006)					0
10	12/15	(60,006)			(11,043)	(71,049)					0
11	12/16	(71,049)			(14,872)	(85,921)					0
12	12/17	(85,921)	5,683			(80,238)					0
13	12/18	(80,238)				(80,238)					0
14	12/19	(80,238)				(80,238)					0
15	12/20	(80,238)				(80,238)					0
16	12/21	(80,238)			(12,650)	(92,888)					0
17	1/22	(92,888)				(92,888)					0
18	2/22					0					0
19	3/22					0					0
20	4/22					0					0
21	5/22					0					0
22	6/22					0					0
23	7/22					0					0
24	8/22					0					0
25	9/22					0					0
26	10/22					0					0
27	11/22					0					0
28	12/22					0					0
29											
30	13 Month Average					<u>(62,309)</u>					<u>0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

LINE NO.	YEAR/ MONTH	ACCOUNT NO. 282					ACCOUNT NO. 283				
		BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	12/06	(50,085)				(50,085)	N/A				0
2	12/07	(50,085)				(50,085)					0
3	12/08	(50,085)	5,887		(35,787)	(79,985)					0
4	12/09	(79,985)			(33,709)	(113,694)					0
5	12/10	(113,694)			(53,437)	(167,131)					0
6	12/11	(167,131)			(44,487)	(211,618)					0
7	12/12	(211,618)			(3,167)	(214,785)					0
8	12/13	(214,785)	2,372		(81,382)	(293,795)					0
9	12/14	(293,795)			(560,770)	(854,565)					0
10	12/15	(854,565)			(49,918)	(904,483)					0
11	12/16	(904,483)	60,114		(80,367)	(924,736)					0
12	12/17	(924,736)	109,171		(39,812)	(855,377)					0
13	12/18	(855,377)	96,803		(131,187)	(889,761)					0
14	12/19	(889,761)			53,948	(835,813)					0
15	12/20	(835,813)			25,061	(810,752)					0
16	12/21	(810,752)	41,879		(86,326)	(855,199)					0
17	1/22	(855,199)	10,217			(844,982)					0
18	2/22					0					0
19	3/22					0					0
20	4/22										0
21	5/22										0
22	6/22										0
23	7/22										0
24	8/22										0
25	9/22										0
26	10/22										0
27	11/22										0
28	12/22										0
29											0
30	13 Month Average					<u>(637,250)</u>				13 Month Average	<u>0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
INDEX

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ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
INDEX

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

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: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 WITNESS: STITT

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/22

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/2021	CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/2022	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	\$2,138,200	\$2,411,554	(\$818,059)	\$1,593,495	\$0	\$1,593,495
	OPERATING EXPENSES:						
2	GAS EXPENSE	\$287,503	\$768,879	(\$768,879)	\$0	\$0	\$0
3	OPERATION & MAINTENANCE	\$1,510,131	\$1,246,082	(\$70,699)	\$1,175,382	\$0	\$1,175,382
4	DEPRECIATION & AMORTIZATION	\$278,875	\$292,853	(\$13,160)	\$279,693	\$0	\$279,693
5	TAXES OTHER THAN INCOME TAXES	\$162,651	\$189,109	(\$4,112)	\$184,998	\$0	\$184,998
	INCOME TAXES:						
6	- FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0
7	- STATE	\$0	\$0	\$0	\$0	\$0	\$0
	DEFERRED INCOME TAXES						
8	- FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0
9	- STATE	\$0	\$0	\$0	\$0	\$0	\$0
10	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OPERATING EXPENSES	\$2,239,160	\$2,496,923	(\$856,850)	\$1,640,073	\$0	\$1,640,073
12	OPERATING INCOME	(\$100,960)	(\$85,369)	\$38,791	(\$46,578)	\$0	(\$46,578)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

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: 12/31/22
 WITNESS: STITT

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	PGA REVENUE Re: E-1	\$755,341	\$0	\$755,341	\$778,703
2	REG. ASSESS. FEE REVENUE - IMBEDDED 0.005	\$11,796	\$0	\$11,796	\$12,161
3	FRANCHISE FEE - MB	\$0	\$0	\$0	\$0
4	FCPC - REVENUES REPORTED/NOT COLLE	\$50,922	\$0	\$50,922	\$52,497
5	NON-REGULATED REVENUE	\$0	\$0	\$0	\$0
6	TOTAL REVENUE ADJUSTMENTS	\$818,059	\$0	\$818,059	\$843,361
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	REVERSE FCPC BAD DEBT EXPENSE	(\$50,922)	\$0	(\$50,922)	(\$52,497)
8	FIELD LINE PURCHASES (GAS)	(\$656,262)	\$0	(\$656,262)	(\$676,558)
9	GAS PURCHASED	(\$77,399)	\$0	(\$77,399)	(\$79,793)
10	PGA - UNRECOVERED GAS COST	\$2,258	\$0	\$2,258	\$2,328
11	FRANCHISE FEE - MB	\$0	\$0	\$0	\$0
12	DONATIONS	(\$300)	(\$300)	\$0	(\$309)
13	PENALTIES	(\$437)	(\$437)	\$0	(\$451)
14	INTEREST - LT DEBT	(\$19,693)	(\$19,693)	\$0	(\$20,303)
15	OTHER INTEREST EXPENSE	(\$1,195)	\$0	(\$1,195)	\$0
16	FNGA	(\$399)	(\$399)	\$0	(\$411)
17		\$0	\$0	\$0	\$0
18	TOTAL O & M ADJUSTMENTS	(\$804,350)	(\$20,830)	(\$783,520)	(\$827,994)
<u>DEPRECIATION EXPENSE</u>					
19	NON-UTILITY	(\$13,160)	(\$13,160)	\$0	(\$13,226)
20					\$0
21					\$0
22					\$0
23	TOTAL DEPRECIATION EXPENSE ADJS	(\$13,160)	(\$13,160)	\$0	(\$13,226)

*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO.:

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: 12/31/22
 WITNESS: STITT

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
24	TAXES OTHER THAN - PGA REVENUE =+E17/1.005-E17	(\$3,758)	\$0	(\$3,758)	(\$3,874)
25	TAXES OTHER THAN - IMBEDDED REVENUE 18*(.025+.005)	(\$354)	\$0	(\$354)	(\$365)
26	TAXES OTHER THAN - FCPC REVENUE NOT COLLECTED	\$0	\$0	\$0	\$0
27		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
28	TOTAL TAXES OTHER THAN INCOME ADJS	<u>(\$4,112)</u>	<u>\$0</u>	<u>(\$4,112)</u>	<u>(\$4,239)</u>
<u>FEDERAL INCOME TAXES</u>					
29	FEDERAL TAX ADJ (SEE C21)	\$0	\$0	\$0	\$0 Interest synchronization adjustment
30		\$0	\$0	\$0	\$0 Adjust Fed Taxes to Calculated Amount
31		\$0	\$0	\$0	\$0 Effect on above Adjustments
32		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>STATE INCOME TAXES</u>					
34	STATE TAX ADJ (SEE C21)	\$0	\$0	\$0	\$0 Interest synchronization adjustment
35		\$0	\$0	\$0	\$0 Adjust State Taxes to Calculated Amount
36		\$0	\$0	\$0	\$0 Effect on above Adjustments
37		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
38	TOTAL STATE INCOME TAX ADJUSTMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>DEFERRED INCOME TAXES</u>					
39	FEDERAL DEFERRED INCOME TAX	\$0	\$0	\$0	\$0
40	STATE DEFERRED INCOME TAX	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
41	TOTAL DEFERRED TAX ADJUSTMENTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
42	TOTAL ALL ADJUSTMENTS	<u>(\$3,563)</u>	<u>(\$33,990)</u>	<u>\$30,427</u>	<u>(\$2,098)</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

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: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	TOTAL
1	480	RS-1,2,3	\$ 132,436	\$ 150,595	\$ 113,796	\$ 101,527	\$ 99,942	\$ 80,128	\$ 78,015	\$ 86,472	\$ 76,938	\$ 104,070	\$ 109,951	\$ 159,471	\$ 1,293,342
2	481	GS-1	\$ 18,171	\$ 21,711	\$ 17,272	\$ 15,608	\$ 16,064	\$ 12,811	\$ 14,799	\$ 15,816	\$ 12,572	\$ 20,080	\$ 19,691	\$ 23,316	\$ 207,912
3	481-1	GS-2, 4	\$ 99,108	\$ 30,209	\$ 28,680	\$ 26,755	\$ 30,123	\$ 22,369	\$ 22,684	\$ 26,636	\$ 21,549	\$ 42,694	\$ 35,023	\$ 44,433	\$ 430,264
4	481-2	TS-4	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,120	\$ 21,882	\$ 28,237	\$ 57,240
5		SUB-TOTAL	\$ 249,716	\$ 204,515	\$ 159,749	\$ 143,890	\$ 146,129	\$ 115,308	\$ 115,498	\$ 128,924	\$ 111,059	\$ 171,965	\$ 186,547	\$ 255,458	\$ 1,988,758
6	419	INTEREST INCOME	\$ 4	\$ 3	\$ 4	\$ 3	\$ 3	\$ 3	\$ 4	\$ 86	\$ 6	\$ 17	\$ 17	\$ 33	\$ 184
7	488	MISC SERVICE REVENUE	\$ 4,080	\$ 3,410	\$ 3,988	\$ 2,952	\$ 1,492	\$ 2,958	\$ 1,765	\$ 2,682	\$ 1,891	\$ 798	\$ 2,210	\$ 2,780	\$ 31,006
8	489	TS-4	\$ 6,537	\$ 4,796	\$ 4,496	\$ 3,922	\$ 3,310	\$ 3,011	\$ 2,973	\$ 2,951	\$ 2,972	\$ 3,301	\$ 2,109	\$ 2,196	\$ 42,574
9	495	OTHER GAS REVENUES	\$ 8,904	\$ 6,812	\$ 5,179	\$ 4,665	\$ 4,574	\$ 3,408	\$ 3,204	\$ 3,926	\$ 3,167	\$ 3,744	\$ 4,355	\$ 5,570	\$ 57,508
10	495-1	OTHER GAS REVENUES - FCPC	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 4,244	\$ 50,922
11	495-3	OTHER GAS REVENUES - CONSERVATION	\$ 19,821	\$ 21,741	\$ 14,606	\$ 12,373	\$ 12,149	\$ 8,073	\$ 7,820	\$ 9,520	\$ 7,346	\$ 9,847	\$ 10,317	\$ 20,156	\$ 153,770
12	495-4	OTHER GAS REVENUES - CWIP	\$ 1,783	\$ (543)	\$ 541	\$ -	\$ (212)	\$ (871)	\$ 799	\$ (1,695)	\$ 1,157	\$ (2,689)	\$ 3,800	\$ (631)	\$ 1,439
13	495-5	OTHER GAS REVENUES - STORM RECOVER	\$ 11,105	\$ 12,029	\$ 8,143	\$ 6,926	\$ 6,835	\$ 4,549	\$ 4,418	\$ 5,375	\$ 4,137	\$ 5,506	\$ 5,728	\$ 10,644	\$ 85,394
14			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15		TOTAL OTHER OPER. REV	\$ 56,477	\$ 52,492	\$ 41,200	\$ 35,085	\$ 32,395	\$ 25,376	\$ 25,226	\$ 27,089	\$ 24,920	\$ 24,766	\$ 32,780	\$ 44,992	\$ 422,797
16		TOTAL OPER. REVENUES	\$ 306,193	\$ 257,007	\$ 200,949	\$ 178,976	\$ 178,523	\$ 140,684	\$ 140,723	\$ 156,013	\$ 135,979	\$ 196,731	\$ 219,327	\$ 300,450	\$ 2,411,554

SUPPORTING SCHEDULES: E-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO. COMPUTATION OF UNBILLED REVENUES

ST JOE NATURAL GAS DOES NOT RECORD UNBILLED REVENUES

LINE NO.		Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MO. AVERAGE
1	Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0

* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1	801	FIELD LINE PURCHASES	\$ 62,813	\$ 64,742	\$ 43,527	\$ 38,944	\$ 43,170	\$ 47,500	\$ 37,803	\$ 76,157	\$ 48,511	\$ 47,556	\$ 54,805	\$ 90,733	\$ 656,262
2	804	NATURAL GAS PURCHASES	\$ 9,727	\$ 9,409	\$ 10,121	\$ 4,137	\$ 4,268	\$ 4,071	\$ 4,204	\$ 3,475	\$ 3,363	\$ 2,393	\$ 8,128	\$ 14,102	\$ 77,399
3	805	PURCHASED GAS COST ADJ	\$ 25,597	\$ (5,818)	\$ (10,776)	\$ (7,434)	\$ (10,562)	\$ (3,083)	\$ (19,464)	\$ (53,901)	\$ (32,251)	\$ 20,209	\$ 30,459	\$ 64,766	\$ (2,258)
4	807	PURCHASED GAS EXPENSES	\$ 2,989	\$ 3,477	\$ 3,148	\$ 3,065	\$ 3,247	\$ 3,244	\$ 3,141	\$ 3,391	\$ 3,218	\$ 3,233	\$ 3,069	\$ 2,991	\$ 38,212
5	812	LESS COMPANY USED GAS	\$ (92)	\$ (134)	\$ (90)	\$ (25)	\$ (32)	\$ (25)	\$ (25)	\$ (28)	\$ (26)	\$ (31)	\$ (125)	\$ (104)	\$ (737)
6	804	COST OF GAS	\$ 101,035	\$ 71,676	\$ 45,929	\$ 38,687	\$ 40,091	\$ 51,707	\$ 25,660	\$ 29,094	\$ 22,815	\$ 73,360	\$ 96,336	\$ 172,489	\$ 768,879
DISTRIBUTION EXPENSES															
OPERATION															
7	870	SUPERVISION & ENGINEERING	\$ 8,937	\$ 10,235	\$ 9,576	\$ 9,438	\$ 9,301	\$ 9,633	\$ 8,913	\$ 11,512	\$ 9,531	\$ 10,452	\$ 8,020	\$ (38,428)	\$ 67,121
8	871	DISTRIBUTN LOAD DISPATCHNG	\$ 4,891	\$ 5,087	\$ 4,617	\$ 4,641	\$ 4,774	\$ 5,115	\$ 4,698	\$ 5,558	\$ 4,963	\$ 4,857	\$ 4,481	\$ 4,481	\$ 58,164
9	872	COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	873	COMPRESSOR STA. FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	874	M & R STATION EQUIPMENT	\$ 9,995	\$ 5,450	\$ 7,975	\$ 6,911	\$ 8,582	\$ 9,411	\$ 7,960	\$ 8,919	\$ 7,754	\$ 10,585	\$ 7,590	\$ 15,179	\$ 106,311
12	875	MEAS & REG - GENERAL	\$ 758	\$ 777	\$ 722	\$ 699	\$ 764	\$ 758	\$ 734	\$ 758	\$ 734	\$ 811	\$ 710	\$ 710	\$ 8,937
13	876	MEAS & REG - INDUSTRIAL	\$ 607	\$ 466	\$ 579	\$ 534	\$ 508	\$ 528	\$ 431	\$ 512	\$ 467	\$ 467	\$ 443	\$ 443	\$ 5,986
14	877	MEAS & REG - CITY GATE	\$ 674	\$ 777	\$ 722	\$ 471	\$ 764	\$ 758	\$ 782	\$ 758	\$ 734	\$ 494	\$ 710	\$ 710	\$ 8,356
15	878	METER & HOUSE REG EXPENSE	\$ 2,014	\$ 3,732	\$ 3,895	\$ 5,669	\$ 3,688	\$ 3,308	\$ 2,188	\$ 9,068	\$ 3,420	\$ 2,756	\$ 2,651	\$ 2,075	\$ 44,465
16	879	CUSTOMER INSTALLATIONS	\$ 653	\$ 421	\$ 69	\$ 2,370	\$ 3,035	\$ 263	\$ 8	\$ 74	\$ 510	\$ 21	\$ 99	\$ 11,437	\$ 18,962
17	880	OTHER EXPENSE	\$ 3,896	\$ 3,747	\$ 5,722	\$ 4,958	\$ 4,429	\$ 5,852	\$ 4,795	\$ 4,834	\$ 4,116	\$ 4,033	\$ 4,977	\$ 3,411	\$ 54,771
18	881	RENTS	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 799	\$ 9,585
19		TOTAL OPERATION	\$ 33,226	\$ 31,491	\$ 34,676	\$ 36,489	\$ 36,644	\$ 36,426	\$ 31,308	\$ 42,794	\$ 33,028	\$ 35,275	\$ 30,481	\$ 817	\$ 382,656
MAINTENANCE															
20	885	SUPERVISION & ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	886	STRUCTURES & IMPROVEMENTS	\$ 127	\$ 135	\$ 991	\$ 103	\$ 316	\$ 452	\$ 733	\$ 158	\$ 487	\$ 1,118	\$ 510	\$ 769	\$ 5,899
22	887	MAINS	\$ 469	\$ 209	\$ 4,034	\$ 741	\$ 5,180	\$ 3,395	\$ 3,330	\$ 394	\$ 268	\$ 1,799	\$ 2,364	\$ 1,828	\$ 24,012
23	889	MEAS & REG - GENERAL	\$ -	\$ 1,466	\$ 294	\$ -	\$ 970	\$ 1,055	\$ 1,158	\$ 33	\$ 216	\$ 308	\$ 2,109	\$ 409	\$ 8,018
24	890	MEAS & REG - INDUSTRIAL	\$ -	\$ 586	\$ -	\$ -	\$ -	\$ 274	\$ 412	\$ -	\$ -	\$ -	\$ 10	\$ 430	\$ 1,713
25	891	MEAS & REG - GATE STATION	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ 189	\$ 75	\$ -	\$ 59	\$ 1,124	\$ 108	\$ 48	\$ 1,719
26	892	SERVICES	\$ 1,311	\$ 1,625	\$ 1,726	\$ 1,760	\$ 1,360	\$ 1,029	\$ 1,340	\$ 1,131	\$ 1,541	\$ 1,644	\$ 1,580	\$ (110)	\$ 15,938
27	893	METERS & HOUSE REGULATORS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	894	OTHER EQUIPMENT	\$ 2,659	\$ 1,268	\$ 4,844	\$ 3,201	\$ 1,407	\$ 2,065	\$ 1,089	\$ 454	\$ 1,328	\$ 322	\$ 549	\$ 3,250	\$ 22,436
29	895	MAINT OF OTHER PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30		TOTAL MAINTENANCE	\$ 4,565	\$ 5,289	\$ 12,005	\$ 5,805	\$ 9,233	\$ 8,460	\$ 8,138	\$ 2,170	\$ 3,898	\$ 6,317	\$ 7,231	\$ 6,624	\$ 79,736

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) Jan-22	(2) Feb-22	(3) Mar-22	(4) Apr-22	(5) May-22	(6) Jun-22	(7) Jul-22	(8) Aug-22	(9) Sep-22	(10) Oct-22	(11) Nov-22	(12) Dec-22	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	902	METER READING EXPENSE	\$ 458	\$ 526	\$ 554	\$ 389	\$ 828	\$ 671	\$ 337	\$ 747	\$ 357	\$ 529	\$ 563	\$ 280	\$ 6,239
3	903	CUS RECORDS & COLLECTIONS	\$ 10,039	\$ 5,186	\$ 7,418	\$ 7,474	\$ 4,470	\$ 11,752	\$ 8,858	\$ 8,206	\$ 8,435	\$ 9,344	\$ 8,712	\$ 23,027	\$ 112,919
4	904	UNCOLLECTIBLE ACCOUNTS	\$ 383	\$ -	\$ 2,096	\$ -	\$ -	\$ 84	\$ -	\$ 697	\$ 1,053	\$ 62	\$ -	\$ 1	\$ 4,376
5	905	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		TOTAL CUSTOMER ACCOUNTS EXP	\$ 10,879	\$ 5,711	\$ 10,068	\$ 7,863	\$ 5,298	\$ 12,507	\$ 9,195	\$ 9,649	\$ 9,846	\$ 9,934	\$ 9,276	\$ 23,308	\$ 123,534
CUSTOMER SVCE & INFORMATION															
7	908	CONSERVATION EXPENSE	\$ 20,083	\$ 21,637	\$ 14,549	\$ 12,365	\$ 12,191	\$ 8,161	\$ 7,944	\$ 8,957	\$ 7,502	\$ 10,724	\$ 10,529	\$ 15,646	\$ 150,288
8	909	CONSERVATION ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9		TOTAL CUSTOMER SVCE & INFO	\$ 20,083	\$ 21,637	\$ 14,549	\$ 12,365	\$ 12,191	\$ 8,161	\$ 7,944	\$ 8,957	\$ 7,502	\$ 10,724	\$ 10,529	\$ 15,646	\$ 150,288
SALES EXPENSE															
10	910	SALES PROMOTION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	912	DEMONSTRATING & SELLING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	913	ADVERTISING	\$ -	\$ -	\$ 29	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694	\$ -	\$ 1,203
13	916	MISC. SALES EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		TOTAL SALES EXPENSE	\$ -	\$ -	\$ 29	\$ 480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694	\$ -	\$ 1,203
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 10,970	\$ 5,394	\$ 7,869	\$ 7,458	\$ 11,467	\$ 6,382	\$ 11,992	\$ 3,874	\$ 10,443	\$ 9,370	\$ 14,980	\$ 15,273	\$ 115,473
16	921	OFFICE SUPPLIES & EXP	\$ 4,461	\$ 6,859	\$ 10,584	\$ 1,746	\$ 2,910	\$ 5,958	\$ 574	\$ 1,604	\$ 4,989	\$ 4,579	\$ 3,540	\$ 2,952	\$ 50,755
17	922	ADMIN EXP TRANS (CR)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	923	OUTSIDE SERVICES EMPLOYED	\$ 631	\$ 631	\$ 631	\$ 631	\$ 2,945	\$ 18,631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 631	\$ 27,886
19	924	PROPERTY INSURANCE	\$ 3,811	\$ 3,903	\$ 7,366	\$ 3,811	\$ 1,777	\$ 3,811	\$ 3,811	\$ 4,918	\$ 769	\$ 769	\$ -	\$ 25,628	\$ 60,373
20	925	INJURIES & DAMAGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	926	EMPLOYEE PENSION & BENEFITS	\$ 12,731	\$ 13,717	\$ 14,657	\$ 14,546	\$ 12,745	\$ 12,917	\$ 14,085	\$ 11,331	\$ 11,847	\$ 12,710	\$ 12,715	\$ 15,963	\$ 159,963
22	928	REGULATORY COMMISSION EXP.	\$ 2,787	\$ 3,170	\$ 2,927	\$ 2,901	\$ 3,049	\$ 3,175	\$ 3,114	\$ 3,122	\$ 3,052	\$ 2,961	\$ 2,986	\$ 2,986	\$ 36,229
23	930	MISC. GENERAL EXPENSE	\$ 5,653	\$ 2,953	\$ 3,392	\$ 3,853	\$ 2,953	\$ 3,538	\$ 5,300	\$ 3,086	\$ 2,963	\$ 3,328	\$ 5,725	\$ 3,212	\$ 45,956
24	932	MAINT OF GENERAL PLANT	\$ 910	\$ 1,006	\$ 1,006	\$ 960	\$ 1,090	\$ 1,056	\$ 1,008	\$ 1,056	\$ 1,008	\$ 1,008	\$ 960	\$ 960	\$ 12,030
25		TOTAL A & G EXPENSE	\$ 41,953	\$ 37,632	\$ 48,432	\$ 35,906	\$ 38,937	\$ 55,468	\$ 40,514	\$ 29,624	\$ 35,700	\$ 35,356	\$ 41,537	\$ 67,606	\$ 508,665
26		TOTAL EXPENSE	\$ 211,741	\$ 173,437	\$ 165,688	\$ 137,595	\$ 142,393	\$ 172,730	\$ 122,759	\$ 122,288	\$ 112,790	\$ 170,966	\$ 196,084	\$ 286,490	\$ 2,014,960

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

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: 12/31/22
 WITNESS: STITT

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
				PERCENTAGE	AMOUNT		
1	Duke Energy for 301 Long Avenue	880	\$339.10	40.0%	\$135.64	\$135.64	Allocation based on work performed in this building
		41605		40.0%	\$135.64		
		51605		15.0%	\$50.87		
		41655		5.0%	\$16.95		
2	Verizon	880	\$735.48	49.0%	\$360.97	\$360.97	Allocation based on # of employees
		41605		19.0%	\$141.95		
		51605		14.0%	\$104.00		
		41622		4.0%	\$36.77		
		41655		12.0%	\$91.79		
3	City of Port St Joe	880	\$382.42	40.0%	\$152.97	\$152.97	Allocation based on work performed in this building
		41605		40.0%	\$152.97		
		51605		15.0%	\$57.36		
		41655		5.0%	\$19.12		
4	Consolidated Communication	880	\$591.92	40.0%	\$226.87	\$226.87	Allocation based on work performed in this building
		41605		40.0%	\$79.23		
		51605		15.0%	\$148.42		
		41655		5.0%	\$137.40		
5	Culligan Water	880	\$61.46	40.0%	\$24.58	\$24.58	Allocation based on work performed in this building
		41605		40.0%	\$24.58		
		51605		15.0%	\$9.22		
		41655		5.0%	\$3.08		
6	JV Gander	880	\$6,162.04	20%	\$1,202.05	\$1,202.05	Allocated based on employee or vehicle driven
		41613		44%	\$2,681.32		
		516880		13%	\$801.87		
		516875		22%	\$1,335.16		
		41655		2%	\$141.64		
7	Employee cell phone reimbursement	880	\$64.35	70%	\$45.05	\$45.05	Allocated by work performed by employee
		51605		20%	\$12.86		
		41655		10%	\$6.44		
TOTAL			<u>\$8,337</u>		<u>\$8,337</u>	<u>\$2,148</u>	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
1	49503	<u>REVENUES</u>	JAN \$19,821
2	49503		FEB \$21,741
3	49503		MAR \$14,606
4	49503		APR \$12,373
5	49503		MAY \$12,149
6	49503		JUN \$8,073
7	49503		JUL \$7,820
8	49503		AUG \$9,520
9	49503		SEP \$7,346
10	49503		OCT \$9,847
11	49503		NOV \$10,317
12	49503		DEC \$20,156
13		ENERGY CONSERVATION REVENUES	<u>\$153,770</u>
14	908	<u>EXPENSES</u>	JAN \$20,083
15	908		FEB \$21,637
16	908		MAR \$14,549
17	908		APR \$12,365
18	908		MAY \$12,191
19	908		JUN \$8,161
20	908		JUL \$7,944
21	908		AUG \$8,957
22	908		SEP \$7,502
23	908		OCT \$10,724
24	908		NOV \$10,529
25	908		DEC \$15,646
26		ENERGY CONSERVATION EXPENSES	<u>\$150,288</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2 p.1

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: 12/31/22
HISTORIC BASE YEAR DATA - 1: 12/31/21
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
<u>HISTORIC BASE YEAR</u>							
1	Jan-22	\$0	0	383	0	\$0	\$383
2	Feb-22	383	0	0	0	0	383
3	Mar-22	383	0	2,096	0	0	2,479
4	Apr-22	2,479	0	0	0	0	2,479
5	May-22	2,479	0	0	0	0	2,479
6	Jun-22	2,479	0	84	0	0	2,563
7	Jul-22	2,563	0	0	0	0	2,563
8	Aug-22	2,563	0	697	0	0	3,260
9	Sep-22	3,260	0	1,053	0	0	4,313
10	Oct-22	4,313	0	62	0	0	4,375
11	Nov-22	4,375	0	0	0	0	4,375
12	Dec-22	4,375	(1)	1	0	0	4,375
				0			0
13	TOTAL		(1)	4,376	0		0
<u>PRIOR YEAR</u>							
14	Jan-21	\$0	0	436	0	0	\$436
15	Feb-21	436	0	0	0	0	436
16	Mar-21	436	0	0	0	0	436
17	Apr-21	436	0	454	0	0	890
18	May-21	890	0	56	0	0	946
19	Jun-21	946	0	552	0	0	1,497
20	Jul-21	1,497	0	929	0	0	2,426
21	Aug-21	2,426	0	0	0	0	2,426
22	Sep-21	2,426	0	0	0	0	2,426
23	Oct-21	2,426	0	0	0	0	2,426
24	Nov-21	2,426	0	25	0	0	2,451
25	Dec-21	2,451	0	171	0	0	2,622
26	TOTAL		0	2,622	0		0

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

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: 12/31/2020
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO.:

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	Jan-20	\$0	\$0	\$0	\$0	0	\$0
28	Feb-20	0	\$0	\$75	\$0	0	75
29	Mar-20	75	\$0	\$0	(\$81)	0	(6)
30	Apr-20	(6)	\$0	\$0	(\$3)	0	(10)
31	May-20	(10)	\$0	\$0	\$0	0	(10)
32	Jun-20	(10)	\$0	\$0	(\$667)	0	(677)
33	Jul-20	(677)	\$0	\$1,257	\$0	0	580
34	Aug-20	580	\$0	\$0	\$0	0	580
35	Sep-20	580	\$0	\$0	(\$14)	0	566
36	Oct-20	566	\$0	\$0	\$0	0	566
37	Nov-20	566	\$0	\$0	\$0	0	566
38	Dec-20	566	\$0	\$0	\$0	0	566
39	TOTAL		0	1,332	(766)		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

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 - 1: 12/31/21
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	ADVERTISING	\$2,068	\$0
2		TOTAL ADVERTISING EXPENSE	<u>\$2,068</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 070592-GU

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: 12/31/22
 WITNESS: STITT

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/06

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	ADVERTISING	\$1,203	\$0
2	TOTAL ADVERTISING EXPENSE		<u>\$1,203</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	Port St Joe Youth Soccer	\$ 300	\$300	
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38	TOTAL	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ -</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY

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: 12/31/22
WITNESS: STITT

DOCKET NO: 20240046-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/22

LINE NO.	ORGANIZATION	AMOUNT
1	ASSOCIATED GAS DISTRIBUTORS OF FLORIDA	\$3,000
2	FLORIDA NATURAL GAS ASSOCIATION	\$2,660
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	<u>\$5,660</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-12

LOBBYING AND OTHER POLITICAL EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
1	NONE	\$0
2		0
3		0
4		0
5		0
6		0
7	TOTAL	<u>\$ -</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

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: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 WITNESS: STITT

DOCKET NO: 20240046-GU

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO.	DESCRIPTION	PRIOR CASE 2006	CURRENT CASE 2022	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF SERVICE	\$0	\$0	0.00%	0.00%	
2	LEGAL SERVICES	\$52,003	130,000	149.99%	13.64%	
3	OTHER EXPENSES	\$3,000	7,500	149.99%	13.64%	
4		0	0			
5	TOTAL	\$55,003	\$137,500	149.99%	13.64%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD					
6	CURRENT CASE	\$137,500	2022	4 YEARS	\$0	\$0	\$0	\$0	\$137,500
7	PRIOR CASE - 070592-GU	55,003	6/8/2006	4 YEARS	13,751	13,751	13,751	13,750	\$0
8		0			0	0	0	0	\$0
9	TOTAL	\$192,503			\$13,751	\$13,751	\$13,751	\$13,750	\$137,500

		DOCKET NO. 070592-GU	DOCKET NO. 20240046-GU
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	1.82%	\$0.0407
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	5.13%	5.17%
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$99.46	\$40.30

* Per projected test year-2024

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/22
 WITNESS: STITT

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/22

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.01	MISCELLANEOUS - MEALS & ENTERTAINMENT	\$213	\$213
	930.02	MISCELLANEOUS - OTHER	\$15,743	\$15,743
2	930.03	DIRECTOR FEES	\$30,000	\$30,000
3				
4				
5				
6				
7		TOTAL	<u>\$45,956</u>	<u>\$45,956</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

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: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	NONE					
2						
3						
4						
5						
6						
7				TOTAL	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 HISTORIC BASE YEAR DATA - 2: 12/31/20
 HISTORIC BASE YEAR DATA - 3: 12/31/19
 HISTORIC BASE YEAR DATA - 4: 12/31/18
 WITNESS: STITT

GAINS AND LOSSES ON PROPERTY

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	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
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THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

IT IS THE COMPANY'S POLICY TO CHARGE TO ACCUMULATED DEPRECIATION THE ORIGINAL COST OF PLANT RETIRED NET OF ASSOCIATED SALVAGE AND COST OF REMOVAL.

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL DEPRECIATION
1	301	ORGANIZATIONAL COSTS	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	3.30%	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS AND IMPROVEMENTS	1.60%	213	213	216	219	219	219	219	219	219	219	370	370	2,914
5	376	MAINS (STEEL)	3.10%	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,925	7,937	7,937	95,010
6	376	MAINS (PLASTIC)	3.20%	3,832	3,846	3,867	3,881	3,897	3,907	3,916	3,924	3,924	3,924	3,924	3,924	46,767
7	378	M & R EQUIPMENT - GENERAL	3.00%	259	259	259	259	259	259	259	259	259	259	259	259	3,103
8	379	M & R EQUIPMENT - CITY	2.50%	956	956	956	956	956	956	956	956	956	956	956	956	11,477
9	380	DIST PLANT -SERVICES (STEEL)	3.90%	315	315	313	312	312	311	311	309	307	306	306	304	3,723
10	380	DIST PLANT -SERVICES (PLASTIC)	2.90%	2,315	2,346	2,372	2,391	2,413	2,434	2,454	2,477	2,501	2,519	2,536	2,549	29,309
11	381	METERS	3.80%	2,052	2,071	2,095	2,125	2,149	2,160	2,180	2,193	2,196	2,219	2,242	2,242	25,924
12	382	METER INSTALLATIONS	3.00%	249	260	271	273	275	277	280	282	284	287	290	292	3,322
13	383	REGULATORS	3.10%	615	615	621	634	642	643	645	645	645	645	645	648	7,642
14	384	REGULATOR INSTALL HOUSE	3.50%	190	192	195	197	199	201	204	206	209	212	214	217	2,435
15	385	INDUSTRIAL M & R EQUIPMENT	3.40%	147	147	147	147	147	147	147	147	147	147	147	147	1,759
16	387	OTHER EQUIPMENT	7.10%	80	80	80	80	80	80	80	80	80	80	80	80	956
17	389	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	LEASEHOLD IMPROVEMENTS	1.90%	282	282	282	282	282	282	282	282	282	282	282	282	3,385
19	391.1	OFFICE FURNITURE	1.70%	15	15	15	15	15	15	15	15	15	15	15	15	185
20	391.2	OFFICE EQUIPMENT	8.40%	159	159	159	159	159	159	159	159	159	159	159	159	1,904
21	391.3	COMPUTERS	6.30%	472	472	476	479	479	479	479	479	479	479	479	479	5,733
22	392	TRANSPORTATION	9.30%	3,278	3,417	3,556	3,754	3,953	3,953	3,804	3,656	3,656	3,661	3,666	3,666	44,019
23	394	TOOLS AND WORK EQUIPMENT	4.90%	195	195	200	205	205	205	205	205	215	231	236	236	2,533
24	396	POWER OPERATED EQUIPMENT	0.60%	55	55	55	55	55	55	55	55	55	55	55	55	664
25	397	COMMUNICATION EQUIPMENT	6.20%	7	7	7	7	7	7	7	7	7	7	7	7	87
26	398	MISC. EQUIPMENT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
27		TOTAL DEPRECIABLE PLANT		\$ 23,598	\$ 23,815	\$ 24,054	\$ 24,343	\$ 24,615	\$ 24,663	\$ 24,569	\$ 24,468	\$ 24,509	\$ 24,587	\$ 24,807	\$ 24,826	\$ 292,853

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-13-0174-PAA-GU, DOCKET NO. 20170265-GU

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL AMORT/REC
1	101.301	NOT APPLICABLE													\$0
2															\$0
3															\$0
4															\$0
5															\$0

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$0

EFFECTIVE DATE:

AMORTIZATION/RECOVERY PERIOD:

REASON:

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

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: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	12 MONTH TOTAL
1	387	OTHER EQUIPMENT	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$80	\$956
2	389	LAND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3	390	STRUCTURE & IMPROVEMENTS	\$282	\$282	\$282	\$282	\$282	\$282	\$282	\$282	\$282	\$282	\$282	\$282	3,385
4	391.1	OFFICE FURNITURE	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	185
5	391.2	OFFICE EQUIPMENT	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	1,904
6	391.3	COMPUTERS	\$472	\$472	\$476	\$479	\$479	\$479	\$479	\$479	\$479	\$479	\$479	\$479	5,733
7	392.0	TRANSPORTATION	\$3,278	\$3,417	\$3,556	\$3,754	\$3,953	\$3,953	\$3,804	\$3,656	\$3,656	\$3,661	\$3,666	\$3,666	44,019
8	394	TOOLS AND WORK EQUIPMENT	\$195	\$195	\$200	\$205	\$205	\$205	\$205	\$205	\$215	\$231	\$236	\$236	2,533
9	396	POWER OPERATED EQUIPMENT	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	664
10	397	COMMUNICATION EQUIPMENT	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	87
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12															0
13															0
14															0
15		TOTAL	\$4,543	\$4,682	\$4,830	\$5,037	\$5,236	\$5,236	\$5,087	\$4,938	\$4,949	\$4,970	\$4,980	\$4,980	\$59,468

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	387	OTHER EQUIPMENT	\$956	22.1%	\$212	NG NU LABOR/(TOTAL UTILITY LABOR + NG NU LABOR) = %
17	389	LAND	0	22.1%	0	RE: LABOR RECAP 2022
18	390	STRUCTURE & IMPROVEMENTS	3,385	22.1%	749	
19	391.1	OFFICE FURNITURE	185	22.1%	41	
20	391.2	OFFICE EQUIPMENT	1,904	22.1%	421	
21	391.3	COMPUTERS	5,733	22.1%	1,269	
22	392.0	TRANSPORTATION	44,019	22.1%	9,741	
23	394	TOOLS AND WORK EQUIPMENT	2,533	22.1%	561	
24	396	POWER OPERATED EQUIPMENT	664	22.1%	147	
25	397	COMMUNICATION EQUIPMENT	87	22.1%	19	
26	398	MISC. EQUIPMENT	0	0.0%	0	
27						
28						
29						
30		TOTAL	\$59,468		\$13,160	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/22
 WITNESS: STITT

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ -	\$ -	\$ -
2	DEFERRED INCOME TAX EXPENSE	C-24	(176,647)	-	(176,647)
3	ITC REALIZED THIS YEAR	B-17	-	-	-
4					
5					
6	TOTAL INCOME TAX EXPENSE		\$ <u>(176,647)</u>	\$ <u>-</u>	\$ <u>(176,647)</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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 6	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ (85,369)	1 SALVAGE	-
2	ADD INCOME TAX ACCOUNTS		0	2 COST OF REMOVAL	(14,111)
3	LESS INTEREST CHARGES (FROM C-22)		(20,889)	3 DEPRECIATION DIFF BOOK TAX	(743,800)
4	TAXABLE INCOME PER BOOKS (UTILITY AND NONUTILITY)		(106,257)	4 CONTRIBUTION CARRYOVER	-
5	LESS: ITC AMORTIZATION		-	5 CHARITABLE CONTRIBUTIONS	(925)
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(63,536)	6 TELEPHONE EXCISE TAX CREDIT	-
7	TAXABLE INCOME (UTILITY ONLY)		(169,793)	7 NONREGULATED REVENUES	7,501,042
8	STATE TAXABLE INCOME		(169,793)	8 NONREGULATED EXPENSES	(6,841,418)
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	-	-	9 DONATIONS	(300)
10	EMERGENCY EXCISE	0	-	10 PENALTIES	(437)
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	0	-	11 REG FEE REVENUE-IMBEDDED (1023394 therms *.00503)	12,475
12	STATE TAX - CURRENT	-	-	12 GAS PURCHASED	(733,661)
				13 GAS REVENUE	755,341
				14 TAXES OTHER THAN - PGA REVENUE	-
				15 TAXES OTHER THAN - IMBEDDED REVENUE	-
				16 PGA - UNRECOVERED GAS	2,258
				17	
				18	
				19	
13	FEDERAL TAXABLE INCOME (LINE 9 - LINE 13 +/- LINE 14)		(169,793)	20	
14	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21%	21	
15	FEDERAL INCOME TAX BEFORE CREDITS		-		TOTAL ADJUSTMENTS \$ (63,536)
16	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		-		*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME
17	PLUS: ITC AMORTIZATION		0		LINE 11
18	FEDERAL TAX - CURRENT		\$ -		
19	SUMMARY:			1	
20				2	
21	FEDERAL TAX - CURRENT		-	3	TOTAL ADJUSTMENTS \$ -
22	STATE TAX - CURRENT		-		
23	CURRENT YEAR DEFERRED TAX EXPENSE		(194,843)		
24	LESS: ITC REALIZED		-		
25					
26	TOTAL CURRENT INCOME TAX EXPENSE		\$ (194,843)		
					*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME
					LINE 16
				1	
				2	
				3	
					TOTAL ADJUSTMENTS \$ -

SUPPORTING SCHEDULES: B-17,C-22,C-23,

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/22
 WITNESS: STITT

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		
1	INTEREST ON LONG-TERM DEBT	\$19,693	\$0	\$19,693		
2	INTEREST ON CUSTOMER DEPOSITS	\$1,195	\$0	\$1,195		
3	INTEREST ON SHORT-TERM DEBT	\$0	\$0	\$0		
4	INTEREST ON FLEX RATE LIABILITY	\$0	\$0	\$0		
5	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) only See* below)	\$0	\$0	\$0		
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	\$20,889	\$0	\$20,889		
	BALANCES FROM SHEDULE D-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
7	COMMON EQUITY	\$1,589,265	52.47%	10.00%	5.25%	
8	LONG TERM DEBT	\$48,202	1.59%	6.50%	0.10%	0.10%
9	SHORT TERM DEBT	\$0	0.00%	6.50%	0.00%	0.00%
10	FLEX RATE LIABILITY	\$0	0.00%	0.00%	0.00%	0.00%
11	CUSTOMER DEPOSITS	\$163,574	5.40%	2.00%	0.11%	0.11%
12	DEFERRED CREDITS - FCPC	\$460,252	15.20%	0.00%	0.00%	
13	DEFERRED INCOME TAXES	\$767,446	25.34%	0.00%	0.00%	
14	DEFERRED INC. TAXES-109	\$0	0.00%	0.00%	0.00%	
15	REG ASSET/LIAB. 109	\$0	0.00%	0.00%	0.00%	
16	TOTAL	\$3,028,739	100.00%		5.46%	
17	ITC'S	0				
18	WEIGHTED COST FROM LINE 16	5.46%				
19	INTEREST ADJUSTMENT (TO LINE 6)	0				

FLORIDA PUBLIC SERVICE COMMISSION

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: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

1 N/A

2

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-21

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

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: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/22

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	NON UTILITY ADJUSTMENTS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:					
1	TAX DEPRECIATION AND AMORTIZATION	\$937,870	\$0	\$0	\$937,870
2	BOOK DEPRECIATION AND AMORTIZATION	292,853	0	0	292,853
3	DIFFERENCE	645,017	0	0	645,017
4	OTHER TIMING DIFFERENCES (ITEMIZE):				
5	ORIGINATING:				
6		0	0	0	0
7	PSC DEFERRED INCOME FOR FCPC	50,922	0	0	50,922
8	MISC. OTHER	31,581	0	0	31,581
9		0	0	0	0
10		0	0	0	0
11		0	0	0	0
12		0	0	0	0
13		0	0	0	0
14		0	0	0	0
15		0	0	0	0
16		0	0	0	0
17		0	0	0	0
18		0	0	0	0
19		0	0	0	0
20		0	0	0	0
21		0	0	0	0
22		0	0	0	0
23		0	0	0	0
24		82,503	0	0	82,503
25	REVERSING:				
26		0	0	0	0
27		0	0	0	0
28		0	0	0	0
29		0	0	0	0
30		0	0	0	0
31		0	0	0	0
32		0	0	0	0
33		0	0	0	0
34		0	0	0	0
35		0	0	0	0
36		0	0	0	0
37		0	0	0	0
38		0	0	0	0
39		0	0	0	0
40		0	0	0	0
41		0	0	0	0
42		0	0	0	0
43		0	0	0	0
44		0	0	0	0
45	TOTAL TIMING DIFFERENCES	727,520	0	0	727,520
46	STATE TAX RATE	4.46%	4.46%	4.46%	4.46%
47	STATE DEFERRED TAXES (LINE 6 - 5000 x LINE 7)	(32,210)	0	0	(32,210)
48	ORIGINATING TIMING DIFFERENCES FOR FEDERAL TAX	687,782	0	0	687,782
49	FEDERAL TAX RATE	21.00%	21.00%	21.00%	21.00%
50	ORIGINATING FEDERAL DEFERRED INCOME TAXES	(144,437)	0	0	(144,437)
51	REVERSING TIMING DIFFERENCES FOR FED. TAXES	0	0	0	0
52	FEDERAL TAX RATE	21.00%	21.00%	21.00%	21.00%
53	REVERSING FEDERAL DEFERRED INCOME TAXES	0	0	0	0
54	FEDERAL DEFERRED TAXES (LINE 11 + LINE 14)	(144,437)	0	0	(144,437)
55	ADD STATE DEFERRED TAXES (LINE 8)	(32,210)	0	0	(32,210)
56	ADJUSTMENT - PRIOR YEAR	0	0	0	0
57	TOTAL DEFERRED TAX EXPENSE	(\$176,647)	\$0	\$0	(\$176,647)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/22
 WITNESS: STITT

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
STATE TAX ADJUSTMENT		
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	N/A
2	DEFERRED TAX BALANCES AS FOR THE 2022 TEST YEAR PER BOOKS	<u>948,087</u>
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>948,087</u>
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u>-</u>
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 4.458% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	<u><u>0</u></u>
FEDERAL TAX ADJUSTMENT (UNPROTECTED)		
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 2022 TEST YEAR PER BOOKS	<u>184,626</u>
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	<u>184,626</u>
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	<u>-</u>
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 21% AS REFLECTED ON THE COMPANY'S BOOKS.	<u>(194,843)</u>
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	<u><u>(194,843)</u></u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/22
 WITNESS: STITT

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE
1	12/31/22	(\$937,870)	\$0	(\$937,870)
2		0	0	0
3		0	0	0
4		0	0	0
5		0	0	0
6		0	0	0
7		0	0	0
8		0	0	0
9		0	0	0
10		0	0	0
11		0	0	0
12		0	0	0
13		0	0	0
14		0	0	0
15		0	0	0
16		0	0	0
17		0	0	0
18		<u>(\$937,870)</u>	<u>\$0</u>	<u>(\$937,870)</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-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: 12/31/22
WITNESS: STITT

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-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: 12/31/22
WITNESS: STITT

THE COMPANY'S INCOME TAX RETURNS REQUESTED WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE IN PORT ST JOE, FLORIDA DURING NORMAL BUSINESS HOURS.
NO PART OF THESE TAX FILINGS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION.
UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED.
THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?
A: N/A
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS?
A: 2020,2021,2022
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?
A: NO
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?
A: NO
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?
A: NO
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?
A: N/A
- 7 HOW WERE THE AMOUNTS IN (6) TREATED?
A: 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?
A: N/A
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

		INCOME (LOSS)									
		<u>BOOK BASIS</u>					<u>TAX BASIS</u>				
		<u>YEAR</u>					<u>YEAR</u>				
		2018	2019	2020	2021	2022	2018	2019	2020	2021	2022
10	PARENT ONLY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	APPLICANT ONLY	(\$99,856)	(\$302,172)	(\$4,822)	(\$36,616)	\$100,074	(\$68,579)	(\$320,185)	(\$190,853)	(\$91,860)	(\$76,305)
12	TOTAL GROUP	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
13	TOTAL GROUP EXCLUDING PARENT AND APPLICANT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

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: 12/31/22
WITNESS: STITT

NOT APPLICABLE

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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 - 1: 12/31/21
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/21

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					(5) FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	0.008		-		-	-
2	STATE UNEMPLOYMENT			-		-	-
3	FICA/MEDICARE	0.0765	\$923,190.85	70,624		70,624	70,624
4	FEDERAL VEHICLE			-		-	-
5	INTANGIBLE TAXES					-	-
6	REGULATORY ASSESSMENT FEE	0.005	\$2,359,140.00	11,796		11,796	11,796
7	PROPERTY TAX		\$24,060.00	63,730		63,730	63,730
8	GROSS RECEIPTS	0.025	\$1,718,396.40	42,960		42,960	42,960
9	FRANCHISE FEE			-		-	-
10	OCCUPATIONAL LICENSE					-	-
11	OTHER (PLEASE LIST)			-		-	-
12	CORPORATE OVERHEAD ALLOCATION (FRANCHISE)						
13	MISCELLANEOUS					-	-
14	TOTAL			<u>189,109</u>		<u>189,109</u>	<u>189,109</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

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 - 1: 12/31/21
 WITNESS: STITT

DOCKET NO: 20240046-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/22

LINE NO.	TYPE OF TAX	(1)	(2)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(5)	(6)
		RATE	TAX BASIS (\$)		FACTOR	AMOUNT	AMOUNT CHARGED TO OPERATING EXPENSES	
1	FEDERAL UNEMPLOYMENT	0.008	\$0				-	-
2	STATE UNEMPLOYMENT			0			-	-
3	FICA/MEDICARE	0.0765	\$923,191	70,624			70,624	70,624
4	FEDERAL VEHICLE			0			-	-
5	INTANGIBLE TAXES						-	-
6	REGULATORY ASSESSMENT FEE	0.00500	\$2,359,140	11,796			11,796	11,796
7	PROPERTY TAX			63,730			63,730	63,730
8	GROSS RECEIPTS	0.025	\$1,718,396	42,960			42,960	42,960
9	FRANCHISE FEE			0			-	-
10	OCCUPATIONAL LICENSE						-	-
11	OTHER (COVID-19)						-	-
12								
13	MISCELLANEOUS			0			-	-
14	TOTALS			<u>189,109</u>			<u>189,109</u>	<u>189,109</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-2 p.2

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: 12/31/22
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	1) ACCOUNTING	Roberson & Friedman, P.A.	Accounting Services		X	1/1/2022 2022	On-going	923 923	\$18,000 \$2,314
2	2) LEGAL	Costin & Costin Chartered	Management Fee		X	1/1/2022	On-going	923	\$7,572
			Miscellaneous Legal Services		X	1/1/2022	12/31/2022	920	\$25,992
			Miscellaneous Legal Services		X	1/1/2022	12/31/2022	930-2	\$5,436
			Miscellaneous Legal Services		X	1/1/2022	12/31/2022	928	\$9,000
3									
	3) FINANCIAL								
4	4) ENGINEERING								
5	5) OTHER (SPECIFY)	Computer Network, Inc.	Computer advice		X	10/27/2022	On-going	903	\$5,249
6									TOTAL CONTRACTUAL EXPENSES <u>\$73,564</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

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: 12/31/22
WITNESS: STITT

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/22

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ACCOUNT NO.	ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT			
		NONE					

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:
 HISTORIC BASE YEAR DATA - 1: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 HISTORIC BASE YEAR DATA - 2: 12/31/20
 HISTORIC BASE YEAR DATA - 3: 12/31/19
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	INCREASE IN WAGES AND SALARY BY GROUP	(2019) PRIOR YEAR	(2020) PRIOR YEAR	(2021) PRIOR YEAR	(2022) HISTORIC BASE YEAR
1	SUPERVISORY	-2.36%	1.61%	3.73%	2.37%
2	UNION N/A	0.00%	0.00%	0.00%	0.00%
3	OPERATIONS	10.90%	0.86%	4.34%	8.52%
4	TOTAL INCREASE	4.27%	1.24%	4.04%	5.45%
5	CHANGE IN CPI FROM PREVIOUS YEAR	2.30%	1.40%	7.00%	6.50%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	1.97%	-0.16%	-2.96%	-1.05%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M
 EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/2022
 PRIOR RATE CASE BASE YR: 12/31/08
 WITNESS: STITT

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 BASE YEAR ADJUSTED O & M (MFR C-36) (2006)	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	DISTRIBUTION OPERATIONS	\$ 382,656	\$0	\$382,656	\$263,045	1.3779	\$362,439	(\$20,217)
2	DISTRIBUTION MAINTENANCE	\$ 79,736	\$0	\$79,736	\$57,771	1.3779	\$79,601	(\$135)
3	CUSTOMER ACCOUNTS	\$ 123,534	\$0	\$123,534	\$96,262	1.3779	\$132,635	\$9,101
4	CUSTOMER SVCE & INFORMATION	\$ 150,288	\$0	\$150,288	\$7,574	1.3779	\$10,437	(\$139,851)
5	SALES EXPENSE	\$ 1,203	\$0	\$1,203	\$5,247	1.3779	\$7,230	\$6,026
6	ADMINISTRATIVE & GENERAL	\$ 508,665	\$0	\$508,665	\$305,454	1.3779	\$420,873	(\$87,792)
7	PROD. & LOCAL STORAGE	\$ 731,403	(\$731,403)	\$0	\$0	1.3779	\$0	\$0
8	TOTAL	\$1,977,485	(\$731,403)	\$1,246,082	\$735,353		\$1,013,214	(\$232,867)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-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: 12/31/22
WITNESS: STTT

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$0	
2	DISTRIBUTION MAINTENANCE	\$0	
3	CUSTOMER ACCOUNTS	\$0	
4	CUSTOMER SVCE. & INFORMATION	\$0	
5	SALES EXPENSE	\$0	
6	ADMINISTRATIVE & GENERAL	\$0	
7	PROD. & LOCAL STORAGE	<u>(\$731,403)</u>	Remove Gas purchases
8	TOTAL	<u><u>(\$731,403)</u></u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

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: 12/31/06
 WITNESS: STITT

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$263,045	\$0	\$263,045	
2	DISTRIBUTION MAINTENANCE	\$57,771	\$0	\$57,771	
3	CUSTOMER ACCOUNTS	\$96,262	\$0	\$96,262	
4	CUSTOMER SVCE & INFORMATN	\$7,574	\$0	\$7,574	
5	SALES EXPENSE	\$5,247	\$0	\$5,247	
6	ADMINISTRATIVE & GENERAL	\$305,454	\$0	\$305,454	
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	
8	TOTAL	<u>\$735,353</u>	<u>\$0</u>	<u>\$735,353</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

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: 12/31/06
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

LINE NO.	TOTAL CUSTOMERS			AVERAGE CPI a)			INFLATION & GROWTH COMPOUND MULTIPLIER
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER
1	2011	2,896		1.0000	230.3		1.0000
2	2012	2,906	0.34%	1.0000	234.0	1.60%	1.0160
3	2013	2,906	0.01%	1.0001	237.5	1.50%	1.0312
4	2014	2,927	0.71%	1.0073	239.4	0.80%	1.0395
5	2015	2,959	1.09%	1.0183	241.0	0.70%	1.0468
6	2016	2,993	1.14%	1.0299	246.1	2.10%	1.0687
7	2017	2,997	0.14%	1.0314	251.3	2.10%	1.0912
8	2018	2,996	-0.03%	1.0310	256.1	1.90%	1.1119
9	2019	2,523	-15.80%	0.8681	261.9	2.30%	1.1375
10	2020	2,695	6.85%	0.9275	265.6	1.40%	1.1534
11	2021	2,878	6.77%	0.9903	284.2	7.00%	1.2342
12	2022	3,046	5.85%	1.0483	302.7	6.50%	1.3144

a) Source: US Department of Labor, Bureau of Labor Statistics

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

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: 12/31/06
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

FERC ACCOUNTS: 807-880 FERC FUNCTIONAL GROUP: DISTRIBUTION & OPERATIONS

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$382,656
BENCHMARK							\$362,439
VARIANCE TO JUSTIFY							\$20,217
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2006) ACTUAL O&M	Sch C37 1.3779 BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE # *
1	1	870	\$43,985	\$60,607	\$67,120	\$6,513	SCH 38 - PG3
2	2	874	\$58,450	\$80,538	\$106,311	\$25,773	
3	3	878	\$46,570	\$64,169	\$44,465	(\$19,704)	
4	4	880	\$48,763	\$67,191	\$54,771	(\$12,420)	
5	5	807,812,871,875,876,000,000,000	\$65,277	\$89,945	\$147,465	\$57,520	
			\$263,045	\$362,450	\$420,132	\$57,682	

FERC ACCOUNTS: 886-895 FERC FUNCTIONAL GROUP: DISTRIBUTION MAINTENANCE

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$79,736
BENCHMARK							\$79,601
VARIANCE TO JUSTIFY							\$135
LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2006) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE # *
1	1	886	\$8,744	\$12,048	\$5,899	(\$6,150)	SCH 38 - PG3
2	2	887	\$11,458	\$15,788	\$24,012	\$8,224	
3	3	889	\$6,461	\$8,903	\$8,018	(\$885)	
4	4	890	\$4,808	\$6,625	\$1,713	(\$4,912)	
5	5	891	\$3,299	\$4,546	\$1,719	(\$2,826)	
6	6	892	\$11,997	\$16,531	\$15,938	\$1,250	
7	7	894	\$11,997	\$16,531	\$22,436	\$5,906	

8	8	895	\$345	\$475	\$0	(\$475)
			<u>\$57,772</u>	<u>\$79,604</u>	<u>\$79,736</u>	<u>\$132</u>

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-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: 12/31/06
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

FERC ACCOUNTS: N/A FERC FUNCTIONAL GROUP: _____

	<u>AMOUNT</u>
TEST YEAR ADJUSTED REQUEST	\$0
BENCHMARK	<u>0</u>
VARIANCE TO JUSTIFY	<u><u>\$0</u></u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2006) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE #
1		N/A	\$0	\$0	\$0	\$0	
2							
3							

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-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: 12/31/06
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

<u>Page</u>	<u>Line No.</u>	<u>JUSTIFICATION NO.</u>	<u>ACCOUNT NO.</u>	
1	1	1	807-880	INCREASE IN PAYROLL ALLOCATION

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PRIOR RATE CASE YR: 12/31/06
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED 12/31/06						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/22						
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE	WEIGHTED COST	AMOUNT PER BOOKS (6)	ADJUSTMENTS	PRORATA (8)	NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
				APPROVED (4)	APPROVED (5)		SPECIFIC (7)					
1	COMMON EQUITY	\$1,004,052	33.20%	11.00%	3.65%	\$3,999,616	(\$2,410,351)	\$0	\$1,589,265	52.47%	11.00%	5.77%
2	LONG TERM DEBT	\$669,307	22.13%	7.75%	1.71%	\$1,059,291	(\$1,011,089)	\$0	\$48,202	1.59%	6.50%	0.10%
3	LONG TERM DEBT-VAR	\$0		0.00%		\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
4	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%	\$136,151	(\$136,151)	\$0	\$0	0.00%	6.00%	0.00%
5	CUSTOMER DEPOSITS - LP	\$0		0.00%		\$9,928	(\$9,928)	\$0	\$0	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	\$42,804	1.42%	6.00%	0.08%	\$163,574	\$0	\$0	\$163,574	5.40%	2.00%	0.11%
7	DEFERRED CREDITS-FCPC	\$1,220,168	40.34%	0.00%	0.00%	\$460,252	\$0	\$0	\$460,252	15.20%	0.00%	0.00%
8	DEFERRED INCOME TAXES	\$88,325	2.92%	0.00%	0.00%	\$767,444	\$0	\$0	\$767,444	25.34%	0.00%	0.00%
9	DEFERRED REFUNDS	\$0	0.00%	0.00%	0.00%	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
10	REG ASSET/LIAB. 109			0.00%		\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
11	OTHER (EXPLAIN)					\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
12	TOTAL	\$3,024,655	100.00%		5.44%	\$6,596,256	(\$3,567,519)	\$0	\$3,028,737	100.00%		5.98%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR -1 2021
 WITNESS: STITT

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/21)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)X(4) (5)
1	COMMON EQUITY	\$1,461,977	48.27%	11.00%	5.31%
2	LONG TERM DEBT	\$308,034	10.17%	6.50%	0.66%
3	LONG TERM DEBT	\$0	0.00%	0.00%	0.00%
4	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$47,298	1.56%	2.00%	0.03%
6	DEFERRED CREDITS-FCPC	\$511,174	16.88%	0.00%	0.00%
7	FLEX RATE LIABILITY	\$0	0.00%	0.00%	0.00%
8	DEFERRED INCOME TAX	\$700,539	23.13%	0.00%	0.00%
9	REG ASSET/LIAB 109	\$0	0.00%	0.00%	0.00%
10	DEFERRED INC. TAX-109	\$0	0.00%	0.00%	0.00%
11	TOTAL	<u>\$3,029,022</u>	<u>100.00%</u>		<u>6.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2022 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	SHOAF FAMILY TRUST	8/1/2022	8/1/2028	\$63,615						\$9,750	\$9,750
2	COSTIN FAMILY TRUST	8/1/2022	8/1/2028	\$57,692						9,750	\$9,750
3											
4											
5											
6											
7	TOTAL			\$121,307	\$0	\$0	\$0		\$0	\$19,500	\$19,500
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
9	NET			\$121,307							
10	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			16.07%							

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL
RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE
HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

NARRATIVE EXPLANATION:

- 1 N/A
- 2
- 3
- 4
- 5

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	NONE				
2		\$0		\$0	#DIV/0!

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
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NO PREFERRED STOCK ISSUED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:

COMPANY: ST. JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 HISTORIC BASE YEAR DATA - 2: 12/31/2022
 HISTORIC BASE YEAR DATA - 3: 12/31/2019
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	NO COMMON STOCK HAS BEEN ISSUED FOR 2008-2022							
2	_____							
3								
4								
5								
6								
7								
8								0
9	_____							
10								
11								
12								
13								0
14	_____							
15								
16								
17								
18								
19								0
20	_____							
21								
22								
23								
24								
25								0

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 2.0% (2)	CUSTOMER DEPOSITS @ 3.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-21	\$140,802	\$0	\$0	\$140,802	235	-	235	
2	Jan-22	\$146,427	\$0	\$0	\$146,427	244	-	244	
3	Feb-22	\$151,897	\$0	\$0	\$151,897	253	-	253	
4	Mar-22	\$157,912	\$0	\$0	\$157,912	263	-	263	
5	Apr-22	\$160,772	\$0	\$0	\$160,772	268	-	268	
6	May-22	\$162,392	\$0	\$0	\$162,392	271	-	271	
7	Jun-22	\$167,871	\$0	\$0	\$167,871	280	-	280	
8	Jul-22	\$167,771	\$0	\$0	\$167,771	280	-	280	
9	Aug-22	\$170,361	\$0	\$0	\$170,361	284	-	284	
10	Sep-22	\$173,331	\$0	\$0	\$173,331	289	-	289	
11	Oct-22	\$172,621	\$0	\$0	\$172,621	288	-	288	
12	Nov-22	\$175,778	\$0	\$0	\$175,778	293	-	293	
13	Dec-22	\$178,528	\$0	\$0	\$178,528	298	-	298	
14				13-MONTH AVG.	<u>\$163,574</u>	12-MONTH TOTAL	<u>\$3,309</u>	<u>\$0</u>	<u>\$3,309</u>
15				EFFECTIVE INTEREST RATE	<u>2.02%</u>				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
 FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: STITT

DOCKET NO: 20240046-GU

YEAR ENDING 12/31/22

LINE NO.			
	Operating Activities		
1	Net Income	\$	465,356
	Adjustments to reconcile net income to net operating cash:		
2	Depreciation and amortization		489,256
3	Accounts receivable		351,851
4	Other Liabilities		(184,626)
5	Inventory, material, supplies and storage gas		(491,848)
6	Prepaid Income Taxes		(17,951)
7	Other Prepaid Expenses		(2,258)
8	Accounts Payable		350,041
9	Customer Prepayments		-
10	Customer Deposits		(102,566)
11	Accrued Interest		-
12	Accrued Taxes Payable		168,726
13	Deferred Income Taxes		184,626
14	Deferred Credits		(73,759)
15			
16			
17	Net cash provided by operating activities		1,136,848
	Investing Activities		
18	Property, plant and equipment expenditures, net		(2,252,242)
19	Net cash used by investing activities		(2,252,242)
	Financing Activities		
20	Repayment of debt		1,152,205
	Increase in Notes Payable		-
	Increase in Paid-in-Capital		-
21	Net cash used by financing activities		1,152,205
22	Net Increase (Decrease) in Cash and Cash Equivalents		36,811
23	Cash and Cash Equivalents at Beginning of Year		509,901
24	Cash and Cash Equivalents at End of Year	\$	546,712

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

	NARRATIVE DESCRIPTION	Date of Issuance	Date of Maturity	Amount	Rate	Purpose
1	NONE					
2						
3						

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 HISTORIC BASE YEAR DATA - 2: 12/31/20
 HISTORIC BASE YEAR DATA - 3: 12/31/99
 WITNESS: STITT

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				2000	2001	2002	2003
1	N/A						
2							
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SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE. BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

YEAR ENDED 12/31/22

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$3,999,616	SEE SCHEDULE D-1, PAGE 1	(\$2,410,351)	\$0	COMMON EQUITY	\$1,589,265
2	LONG TERM DEBT	\$1,059,291	SEE SCHEDULE D-1, PAGE 1	(\$1,011,089)	\$0	LONG TERM DEBT	\$48,202
3	SHORT TERM DEBT	\$136,151	SEE SCHEDULE D-1, PAGE 1	(\$136,151)	\$0	SHORT TERM DEBT	\$0
4	CUSTOMER DEPS.	\$163,574	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	CUSTOMER DEPS.	\$163,574
5	CUSTOMER DEPS - LP	\$9,928	SEE SCHEDULE D-1, PAGE 1	(\$9,928)	\$0	CUSTOMER DEPS - LP	\$0
6	DEFERRED CREDITS-FCPC	\$460,252	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	DEFERRED CREDITS-FCP	\$460,252
7	DEFERRED INC. TAX	\$767,444	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	DEFERRED INC. TAX	\$767,444
8		\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	0	\$0
9		\$0	SEE SCHEDULE D-1, PAGE 1	\$0	\$0	0	\$0
10	TOTAL	\$6,596,256		(\$3,567,519)	\$0	TOTAL	\$3,028,737

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

SUPPORTING SCHEDULES: D-1 p.1, B-2, B-3

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/22		
		2018	2019	2020	2021 PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>							
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	(\$77,060)	(\$328,730)	(\$199,289)	(\$100,959)	(\$85,054)	(\$576,971)
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.						
3	INCOME TAXES	0	0	0	0	0	\$0
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	(77,060)	(328,730)	(199,289)	(100,959)	(85,054)	(576,971)
5	INTEREST (BEFORE DEDUCTING AFUDC)	2,858	19,540	19,968	19,930	19,693	\$23,289
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	-26.9629	-16.8234	-9.9804	-5.0657	-4.3190	-24.7745
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	(\$79,918)	(\$348,270)	(\$219,257)	(\$120,889)	(\$104,747)	(\$600,260)
8	PREFERRED DIVIDENDS	0	0	0	0	0	0
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A	N/A	N/A	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>							
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	-\$77,060	-\$328,730	-\$199,289	-\$100,959	-\$85,054	(\$576,971)
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0	0	0	0	0
12	INCOME TAXES	0	0	0	0	0	0
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	(77,060)	(328,730)	(199,289)	(100,959)	(85,054)	(576,971)
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	2,858	19,540	19,968	19,930	19,693	23,289
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	-26.9629	-16.8234	-9.9804	-5.0657	-4.3190	(24.7745)
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	(\$79,918)	(\$348,270)	(\$219,257)	(\$120,889)	(\$104,747)	(\$600,260)
17	PREFERRED DIVIDENDS	0	0	0	0	0	0
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A	N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
 THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 WITNESS: STITT

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/22		
		2018	2019	2020	2021 PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
	<u>FUNDS FROM CURRENT OPERATIONS:</u>						
1	NET INCOME	(\$99,856)	(\$302,172)	(\$4,822)	(\$36,616)	\$100,074	(\$582,373)
2	DEPRECIATION AND AMORTIZATION	250,576	263,477	274,272	278,875	294,347	408,122
3	ITC (NET)	0	0	0	0	0	0
4	DEFERRED TAXES (NET)	0	0	0	0	0	0
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	150,720	(38,695)	269,450	242,259	394,421	(174,251)
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	0	0	0	0	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	150,720	(38,695)	269,450	242,259	394,421	(174,251)
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	0	0	0	0	0	0
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 WITNESS: STITT

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/02		
		2018	2019	2020	2021 PRIOR YEAR	2022 HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	0	0	0	0	0	0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	0	0	0	0	0	0
4	INCOME AVAILABLE FOR COMMON	(99,856)	(302,172)	(4,822)	(36,616)	100,074	(582,373)
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA - 1: 12/31/21
 HISTORIC BASE YEAR DATA - 2: 12/31/20
 HISTORIC BASE YEAR DATA - 3: 12/31/19
 HISTORIC BASE YEAR DATA - 4: 12/31/18
 WITNESS: STITT

LINE NO.	INDICATORS	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
		HBY-4 (1)	HBY-3 (2)	HBY-2 (3)	HBY-1 (4)	HISTORIC BASE YEAR* (5)
1	MARKET/BOOK RATIO	N/A				
2	AVERAGE PRICE/EARNING RATIO					
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)					
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)					
5	EARNED RETURNS ON AVERAGE BOOK EQUITY					
6	DIVIDENDS/SHARE					
7	EARNINGS/SHARE					
8	AVERAGE MARKET VALUE/SHARE					
9						

*HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

LINE NO.	RS-1 RESIDENTIAL	RS-2 RESIDENTIAL	RS-3 RESIDENTIAL	GS-1 COMMERCIAL	GS-2 COMMERCIAL	GS-4 COMMERCIAL	TS-4 INTERRUPTIBLE	MISC REVENUES	TOTAL
1 NO. OF BILLS	12,938	13,299	7,993	1,904	385	12	12		36,543
2 THERM SALES	97,695	167,700	180,237	131,126	189,259	93,376	164,002		1,023,395
3 UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0
4 TOTAL THERM SALES	97,695	167,700	180,237	131,126	189,259	93,376	164,002	0	1,023,395
5 CUSTOMER CHARGE REVENUE	168,188	\$213,579	\$160,489	\$38,110	\$27,046	\$24,000	\$24,000	\$0	\$655,411
6 BASE TRANSPORTATION REVENUE	126,509	143,321	130,916	77,021	80,871	35,964	25,978	0	620,579
7 PSC OVERTERMINATIONS RATE REFUND	0	0	0	0	0	0	0	0	0
8 TOTAL BASE TRANSPORTATION REVENUE	\$126,509	\$143,321	\$130,916	\$77,021	\$80,871	\$35,964	\$25,978	\$0	\$620,579
9 FUEL REVENUE	76,574	129,770	143,997	92,781	149,208	113,176	49,835	0	755,341
10 UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0
11 TOTAL FUEL REVENUE	\$76,574	\$129,770	\$143,997	\$92,781	\$149,208	\$113,176	\$49,835	\$0	\$755,341
12 OTHER REVENUE (1)	0	0	0	0	0	0	0	380,223	380,223
13 TOTAL REVENUE	\$371,270	\$486,670	\$435,402	\$207,912	\$257,124	\$173,140	\$99,813	\$380,223	\$2,411,554

(1) OTHER REVENUE (regulated only):

RECONCILING ITEMS:

14 OTHER GAS REVENUES - FCPC	\$ 50,922								
15 LATE CHARGES ,GRT, FRANCHISE FEE	\$ 57,508								
16 INTEREST INCOME	\$ 184								
17 SERVICE CHARGES	\$ 31,006								
18 OTHER GAS REVENUE -GCI	\$ -								
19 OTHER GAS REVENUE - CONSERVATION	\$ 153,770								
20 OTHER GAS REVENUE - CWIP	\$ 1,439								
21 OTHER GAS REVENUE - STORM RECOVERY	\$ 85,394								
22 TOTAL	\$ 380,223								\$2,411,554

TOTAL REVENUE (PER SCHEDULE C-3)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

LINE NO.		RS-1 RESIDENTIAL	RS-2 RESIDENTIAL	RS-3 RESIDENTIAL	GS-1 COMMERCIAL	GS-2 COMMERCIAL	GS-4 COMMERCIAL	TS-4 INTERRUPTIBLE	MISC REVENUES	TOTAL
23	NO. OF BILLS	0	29,784	8,660	2,040	434	12	12	0	40,943
24	THERM SALES	0	305,307	183,127	145,914	232,728	108,755	127,567	0	1,103,397
25	UNBILLED THERM SALES	0	0	0	0	0	0	0	0	0
26	TOTAL THERM SALES	0	305,307	183,127	145,914	232,728	108,755	127,567	0	1,103,397
27	CUSTOMER CHARGE REVENUE	\$0	\$476,549	\$173,208	\$40,803	\$30,405	\$24,000	\$24,000	\$0	\$768,965
28	BASE TRANSPORTATION REVENUE	\$0	\$265,794	\$133,425	\$97,186	\$98,488	\$17,227	\$20,207	\$0	\$632,326
29	PSC OVERTHEARNINGS RATE REFUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL BASE TRANSPORTATION REVENUE	\$0	\$265,794	\$133,425	\$97,186	\$98,488	\$17,227	\$20,207	\$0	\$632,326
31	OTHER REVENUE								\$380,223	\$380,223
32	TOTAL REVENUE	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207	\$380,223	\$1,781,514
33	DIFF. IN NO. OF BILLS	(12,938)	16,485	667	136	49	0	0	0	4,400
34	DIFF. IN THERM SALES	(97,695)	137,607	2,890	14,788	43,469	15,379	(36,435)	0	80,002
35	DIFF. IN CUSTOMER CHARGE REVENUE	(\$168,188)	\$262,970	\$12,719	\$2,693	\$3,359	\$0	\$0	\$0	\$113,554
36	DIFF. IN BASE NON-FUEL REVENUE	(\$126,509)	\$122,473	\$2,508	\$20,165	\$17,617	(\$18,737)	(\$5,772)	\$0	\$11,747
37	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DIFF. IN TOTAL REVENUE	(\$294,696)	\$385,444	\$15,227	\$22,858	\$20,977	(\$18,737)	(\$5,772)	\$0	\$125,301

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PROPOSED RATES.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

LINE NO.	RS-1 RESIDENTIAL	RS-2 RESIDENTIAL	RS-3 RESIDENTIAL	GS-1 COMMERCIAL	GS-2 COMMERCIAL	GS-4 COMMERCIAL	TS-4 INTERRUPTIBLE	MISC REVENUES	TOTAL	
39	NO. OF BILLS (1)	0	29,784	8,660	2,040	433	12	0	40,941	
40	THERM SALES (2)	0	305,307	183,127	145,914	232,728	108,755	127,567	1,103,397	
41	CUSTOMER CHARGE REVENUE	0	476,549	173,208	40,803	30,405	\$24,000	\$0	\$768,965	
42	TOTAL BASE TRANSPORTATION REVENUE	0	265,794	133,425	97,186	98,488	\$17,227	\$20,207	\$632,326	
43	FUEL REVENUE	0	319,656	191,734	\$152,772	\$243,666	\$113,866	\$0	\$1,021,694	
44	OTHER REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$153,351	\$153,351	
45	TOTAL REVENUE	\$0	\$1,061,999	\$498,367	\$290,760	\$372,559	\$155,093	\$44,207	\$153,351	\$2,576,336

INCREASE										
46	DOLLAR AMOUNT (41+42+43-5-8) (4)	(\$294,696)	\$385,444	\$15,227	\$22,858	\$20,977	\$95,129	(\$5,772)	\$0	\$1,146,995
47	DOLLAR AMOUNT (41+42+43-27-30) (5)	\$0	\$0	\$0	\$152,772	\$243,666	\$113,866	\$0	\$0	\$0
48	% NON-FUEL ((41+42+43)/(5+8))	0.00%	208.00%	105.23%	119.85%	119.44%	68.75%	88.45%	0.00%	109.82%
49	% TOTAL ((45-13)/13)	-100.00%	118.22%	14.46%	39.85%	44.89%	-10.42%	-55.71%	-59.67%	6.83%

- (1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (2) REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (3) IDENTIFY OTHER REVENUE.
- (4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR
- (5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

OTHER REVENUE S	PRESENT			PROPOSED			INCREASE			
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	
50	CONNECTION CHARGE - RESIDENTIAL	440	\$40.00	\$17,600	440	\$80.00	\$35,200	0	\$40.00	\$17,600
51	CONNECTION CHARGE (READ-IN)- RESIDENTIAL	51	\$26.00	\$1,326	51	\$66.00	\$3,366	0	\$40.00	\$2,040
52	CONNECTION CHARGE - COMMERCIAL	4	\$60.00	\$240	4	\$120.00	\$480	0	\$60.00	\$240
53	REALTY INSPECTION CHARGE		\$0.00	\$0		\$105.00	\$0	0	\$105.00	\$0
54	RECONNECTION CHARGE - RESIDENTIAL	96	\$40.00	\$3,840	96	\$90.00	\$8,640	0	\$50.00	\$4,800
55	RECONNECTION CHARGE - COMMERCIAL	0	\$60.00	\$0	0	\$120.00	\$0	0	\$60.00	\$0
56	RETURNED CHECK CHARGES	29	\$25.00	\$725	29	\$35.00	\$1,015	0	\$10.00	\$290
56	LATE FEES	3,905	\$3.00	\$11,714	3,905	\$13.00	\$50,762	0	\$10.00	\$39,048
57	FCPC - DEFERRED INCOME			\$50,922			\$50,922			\$0
58	INTEREST INCOME			\$2,966.00			\$2,966.00	0		
			\$89,333		4,525	\$153,351				\$64,018

SUPPORTING SCHEDULES: G-6 p.2, H-1 p.1

RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL / RS - 1	CUSTOMER CHARGE	12,938	\$13.00	\$168,194		\$13.00	\$0		\$0
	ENERGY CHARGE	97,695	\$1.29614	\$126,626	N/A	\$1.29614	\$0	N/A	\$0
	DEMAND CHARGE								
	TOTAL			\$294,820			\$0		\$0
RESIDENTIAL/RS-2	CUSTOMER CHARGE	13,299	\$16.00	\$212,784	29,784	\$16.00	\$476,549	29,784	\$595,686
	ENERGY CHARGE	167,700	\$0.87058	\$145,996	305,307	\$0.87058	\$265,794	305,307	\$430,357
	DEMAND CHARGE								
	TOTAL			\$358,780			\$742,343		\$1,026,043
RESIDENTIAL/RS-3	CUSTOMER CHARGE	7,993	\$20.00	\$159,860	8,660	\$20.00	\$173,208	8,660	\$216,510
	ENERGY CHARGE	180,237	\$0.72859	\$131,319	183,127	\$0.72859	\$133,425	183,127	\$227,296
	DEMAND CHARGE								
	TOTAL			\$291,179			\$306,633		\$443,806
COMMERCIAL/GS-1	CUSTOMER CHARGE	1,904	\$20.00	\$38,080	2,040	\$20.00	\$40,803	2,040	\$51,004
	ENERGY CHARGE	131,126	\$0.66605	\$87,336	145,914	\$0.66605	\$97,186	145,914	\$171,387
	DEMAND CHARGE								
	TOTAL			\$125,416			\$137,989		\$222,391
COMMERCIAL/GS-2	CUSTOMER CHARGE	385	\$70.00	\$26,950	434	\$70.00	\$30,405	433	\$34,605
	ENERGY CHARGE	189,259	\$0.42319	\$80,093	232,728	\$0.42319	\$98,488	232,728	\$233,982
	DEMAND CHARGE								
	TOTAL			\$107,043			\$128,893		\$268,587
COMMERCIAL/GS-4	CUSTOMER CHARGE	12	\$2,000.00	\$24,000	12	\$2,000.00	\$24,000	12	\$2,000.00
	ENERGY CHARGE	93,376	\$0.15840	\$14,791	108,755	\$0.15840	\$17,227	108,755	\$33,377
	DEMAND CHARGE								
	TOTAL			\$38,791			\$41,227		\$57,377
TRANSPORT/TS-4	CUSTOMER CHARGE	12	\$2,000.00	\$24,000	12	\$2,000.00	\$24,000	12	\$2,000.00
	ENERGY CHARGE	164,002	\$0.15840	\$25,978	127,567	\$0.15840	\$20,207	127,567	\$39,150
	DEMAND CHARGE								
	TOTAL			\$49,978			\$44,207		\$63,150
	CUSTOMER CHARGE			\$0			\$0		\$0
	ENERGY CHARGE								
	DEMAND CHARGE								
	TOTAL			\$0			\$0		\$0
TOTAL		1,023,395		\$1,266,007	1,103,397		\$1,401,291	1,103,397	\$2,081,354

SUPPORTING SCHEDULES: E-1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

RATE SCHEDULE	PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE			
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
RESIDENTIAL / RS - 1	CUSTOMER CHARGE	0	\$13.00	\$0	0	\$0.00	\$0
	ENERGY CHARGE	0	\$1.29614	\$0	0	\$0.00000	\$0
	DEMAND CHARGE						
	TOTAL		\$0			\$0	
RESIDENTIAL / RS - 2	CUSTOMER CHARGE	29,784	\$16.00	\$476,549	29,784	\$20.00	\$595,686
	ENERGY CHARGE	305,307	\$0.87058	\$265,794	305,307	\$1.40959	\$430,357
	DEMAND CHARGE						
	TOTAL		\$742,343			\$1,026,043	
RESIDENTIAL / RS - 3	CUSTOMER CHARGE	8,660	\$20.00	\$173,208	8,660	\$25.00	\$216,510
	ENERGY CHARGE	183,127	\$0.72859	\$133,425	183,127	\$1.24119	\$227,296
	DEMAND CHARGE						
	TOTAL		\$306,633			\$443,806	
COMMERCIAL/ GS-1	CUSTOMER CHARGE	2,040	\$20.00	\$40,803	2,040	\$25.00	\$51,004
	ENERGY CHARGE	145,914	\$0.66605	\$97,186	145,914	\$1.17458	\$171,387
	DEMAND CHARGE						
	TOTAL		\$137,989			\$222,391	
COMMERCIAL/ GS-2	CUSTOMER CHARGE	434	\$70.00	\$30,405	434	\$80.00	\$34,749
	ENERGY CHARGE	232,728	\$0.42319	\$98,488	232,728	\$1.00539	\$233,982
	DEMAND CHARGE						
	TOTAL		\$128,893			\$268,731	
COMMERCIAL/GS-4	CUSTOMER CHARGE	12	\$2,000.00	\$24,000	12	\$2,000.00	\$24,000
	ENERGY CHARGE	108,755	\$0.15840	\$17,227	108,755	\$0.30690	\$33,377
	DEMAND CHARGE						
	TOTAL		\$41,227			\$57,377	
TRANSPORT/ TS-4	CUSTOMER CHARGE	12	\$2,000.00	\$24,000	12	\$2,000.00	\$24,000
	ENERGY CHARGE	127,567	\$0.15840	\$20,207	127,567	\$0.30690	\$39,150
	DEMAND CHARGE						
	TOTAL		\$44,207			\$63,150	
	CUSTOMER CHARGE			\$0			\$0
	ENERGY CHARGE						
	DEMAND CHARGE						
	TOTAL		\$0			\$0	
TOTAL		1,103,397		\$1,401,291	1,103,397		\$2,081,498

SUPPORTING SCHEDULES: E-1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: A. SHOAF

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by developer/builder/residential customer; contact made in person or by phone at a rate of \$24.94 per hour. Application, update UMS system, process cash deposit or provide information for letter of credit, schedule day and time of call and issue order, forward order to dispatcher to be placed on schedule. Process completed order in UMS for proper billing, invoice turn on fee, and file .	25 minutes	10.39
	<u>25</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of \$23.59 per hour.	20 minutes	7.86
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$23.59 per hour.	30 minutes	11.80
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	29 minutes	11.40
	<u>79</u>	
Vehicle expenses (Total minutes *.0514 per minute)		4.06
3 MATERIALS AND SUPPLIES:		
Customer Information Packet		
4 OVERHEADS:		
Insurances and employee benefits at 27.85% of each hourly rate applied to the time involved per function. formula = (cost 1 + cost 2)*.2785		11.54
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.5 hr.		13.88
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u><u>\$70.93</u></u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: A. SHOAF

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office- One or more contacts by residential customer; contact made in person or by phone at a rate of \$24.94 per hour. Balance inquires, process payment and possible new cash deposit. Schedule day and time of service call, issue order, Process completed order in UMS for proper billing, invoice turn on fee, and file.	25 minutes <u>25</u>	10.39
2 CONNECTION AT SITE: One way travel time at an average rate of \$23.59 per hour.	21 minutes	8.26
Contact customer at site, evaluate job, identify meter set area at \$23.59 per hour	45 minutes	17.69
Unlock meter, pressure test system, light and/or cycle all appliances, making necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work.	<u>67</u> minutes <u>133</u>	26.34
Vehicle expenses (Total minutes *.0514 per minute)		6.84
3 MATERIALS AND SUPPLIES: Customer Information Packet		0.00
4 OVERHEADS: Insurances and employee benefits at 27.85% of each hourly rate applied to the time involved per function.		17.46
5 SUPERVISION/ADMINISTRATION: Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.50 hr.		13.88
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE:		<u>\$100.85</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: A. SHOAF

DESCRIPTION	RECONNECTION OF SERVICE	
1 CUSTOMER CONTACT: Customer Service Office- One or more contacts by developer/builder/residential customer; contact made in person or by phone at a rate of \$24.94 per hour. Balance inquires, process payment and possible new cash deposit. Schedule day and time of service call, issue order, forward order to dispatcher to be placed on schedule. Process completed order in UMS for proper billing, invoice turn on fee, and file.	25 minutes	10.39
	<u>25</u>	
2 CONNECTION AT SITE: One way travel time at an average rate of \$23.59 per hour.	20 minutes	7.86
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$23.59 per hour.	30 minutes	11.80
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	29 minutes	11.40
	<u>79</u>	
Vehicle expenses (Total minutes *.0514 per minute)		4.06
3 MATERIALS AND SUPPLIES: Office Supplies Expense none		
4 OVERHEADS: Insurances and employee benefits at 27.85% of each hourly rate applied to the time involved per function.		11.54
5 SUPERVISION/ADMINISTRATION: Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.50 hr.		13.88
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF RECONNECTING A RESIDENTIAL CUSTOMER:		<u>\$70.93</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: A. SHOAF

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by commercial customer; contact made in person or by phone at a rate of \$24.94 per hour. Payment inquiries, update UMS system, process cash payment or credit card payment, schedule first call, issue orders, forward order to dispatcher, process completed orders in UMS for proper billing. Invoice turn on fee and file order. Re-evaluate security deposit.	25 minutes	10.39
	<u>25</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of \$23.59 per hour.	21 minutes	8.26
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$23.59 per hour.	45 minutes	17.69
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	57 minutes	22.41
	<u>123</u>	
Vehicle expenses (Total minutes *.0514 per minute)		6.32
3 MATERIALS AND SUPPLIES:		
Office Supplies Expense none		
4 OVERHEADS:		
Allocation of Dispatcher, Senior Customer Service Representative. applied to the time involved per function.		16.36
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.50 hr.		13.88
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF RECONNECTING A COMMERCIAL CUSTOMER:		<u>\$95.31</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES. (METER READ ONLY)

TYPE OF DATA SHOWN:
 TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of \$24.94 per hour. Update UMS with customer information for new customer process new deposit. Update UMS with final information on previous customer. Schedule day and time of service call, issue two orders, forward orders to dispatcher to be placed on schedule. Process completed orders in UMS for proper billing, invoice turn on fee, and file.	25 minutes <u>25</u>	10.39
2 CONNECTION AT SITE: One way travel time at an average rate of \$23.59 per hour.	30 minutes	11.80
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$23.59 per hour.	20 minutes	7.86
Inspect meter installation for any maintenance required. So any needed maintenance such cleaning or replacing dials. Read meter and record proper meter information.	10 minutes <u>60</u>	3.93
Vehicle expenses (Total minutes *.0514 per minute)		3.08
3 MATERIALS AND SUPPLIES: New customer information packet		
4 OVERHEADS: Insurances and employee benefits at 27.85% of each hourly rate applied to the time involved per function.		9.46
5 SUPERVISION/ADMINISTRATION: Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.50 hr.		4.62
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF ADMISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		<u>\$51.15</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
 MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: A. SHOAF

SYSTEM MONTHLY SALES
 (THERMS)

Line No.	MONTH	YEARS ENDED - 2020 - 2024				
		2020	2021	2022	2023	PROJECTED 2024
1	JANUARY	80,842	148,019	132,723	149,120	169,061
2	FEBRUARY	105,911	116,893	142,822	96,490	109,046
3	MARCH	74,715	95,887	97,750	82,430	104,390
4	APRIL	54,993	74,858	82,948	106,112	120,894
5	MAY	50,615	64,648	81,469	71,366	81,089
6	JUNE	59,567	55,211	55,877	77,778	88,760
7	JULY	44,414	48,673	55,697	58,343	66,438
8	AUGUST	68,928	58,423	66,114	52,395	59,590
9	SEPTEMBER	44,834	46,914	51,920	61,341	69,914
10	OCTOBER	49,283	60,318	72,626	61,065	66,313
11	NOVEMBER	73,400	73,326	75,639	75,639	80,431
12	DECEMBER	91,676	86,646	107,809	107,809	87,471
13	TOTAL	799,178	929,816	1,023,394	1,009,888	1,103,397

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: A. SHOAF

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	2020	2021	2022	2023	PROJECTED 2024
6	RS-1 RESIDENTIAL	11,886	15,843	12,875	13,344	-
7	RS-2	23,419	30,131	27,110	28,293	49,596
8	RS-3	27,048	35,566	30,986	32,584	37,146
9	GS-1 COMMERCIAL	9,456	13,914	15,735	15,708	17,838
10	GS-2	18,692	19,738	19,772	26,713	30,453
11	GS-4	8,490	10,823	15,297	11,077	12,628
12	FTS-4	6,920	22,004	21,047	21,401	21,401
13						
14						
15						
16	TOTAL	105,911	148,019	142,822	149,120	169,061

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL / RS - 1 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

DOCKET NO: 20240046-GU

PRESENT RATE SCHEDULE: RESIDENTIAL
 PROPOSED RATE SCHEDULE: RS - 1 (0-150 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$ 13.00	CUSTOMER CHARGE	\$0.00
GAS DELIVERY CHARGE	\$1.29614 PER THERM	GAS DELIVERY CHARGE	\$0.00000 PER THERM
GAS COST:		\$1.04000	
THERM USAGE INCREMENT		2 THERMS	
AVERAGE USAGE PER CUSTOMER		0 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$13.00	\$13.00	\$0.00	\$0.00	-100.00%	-100.00%
2	\$15.59	\$17.67	\$0.00	\$0.00	-100.00%	-100.00%
4	\$18.18	\$22.34	\$0.00	\$0.00	-100.00%	-100.00%
6	\$20.78	\$27.02	\$0.00	\$0.00	-100.00%	-100.00%
8	\$23.37	\$31.69	\$0.00	\$0.00	-100.00%	-100.00%
10	\$25.96	\$36.36	\$0.00	\$0.00	-100.00%	-100.00%
12	\$28.55	\$41.03	\$0.00	\$0.00	-100.00%	-100.00%
14	\$31.15	\$45.71	\$0.00	\$0.00	-100.00%	-100.00%
16	\$33.74	\$50.38	\$0.00	\$0.00	-100.00%	-100.00%
18	\$36.33	\$55.05	\$0.00	\$0.00	-100.00%	-100.00%
20	\$38.92	\$59.72	\$0.00	\$0.00	-100.00%	-100.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL / RS - 2 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

DOCKET NO: 20240046-GU

PRESENT RATE SCHEDULE: RESIDENTIAL
 PROPOSED RATE SCHEDULE: RS - 2 (0-300 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$16.00	CUSTOMER CHARGE	\$20.00
GAS DELIVERY CHARGE	\$0.87058 PER THERM	GAS DELIVERY CHARGE	\$1.40959 PER THERM

GAS COST: \$1.04000

THERM USAGE INCREMENT 5 THERMS

AVERAGE USAGE PER CUSTOMER 10 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$16.00	\$16.00	\$20.00	\$20.00	25.00%	25.00%
5	\$20.35	\$25.55	\$27.05	\$32.25	32.89%	26.20%
10	\$24.71	\$35.11	\$34.10	\$44.50	38.01%	26.75%
15	\$29.06	\$44.66	\$41.14	\$56.74	41.59%	27.06%
20	\$33.41	\$54.21	\$48.19	\$68.99	44.24%	27.26%
25	\$37.76	\$63.76	\$55.24	\$81.24	46.27%	27.41%
30	\$42.12	\$73.32	\$62.29	\$93.49	47.89%	27.51%
35	\$46.47	\$82.87	\$69.34	\$105.74	49.20%	27.59%
40	\$50.82	\$92.42	\$76.38	\$117.98	50.29%	27.66%
45	\$55.18	\$101.98	\$83.43	\$130.23	51.21%	27.71%
50	\$59.53	\$111.53	\$90.48	\$142.48	51.99%	27.75%

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

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL / RS - 3 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PRESENT RATE SCHEDULE: RESIDENTIAL
 PROPOSED RATE SCHEDULE: RS - 3 (300-2000 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$25.00
GAS DELIVERY CHARGE	\$0.72859 PER THERM	GAS DELIVERY CHARGE	\$1.24119 PER THERM

GAS COST: \$1.04000
 THERM USAGE INCREMENT 10 THERMS
 AVERAGE USAGE PER CUSTOMER 21 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
10	\$27.29	\$37.69	\$37.41	\$47.81	37.11%	26.87%
20	\$34.57	\$55.37	\$49.82	\$70.62	44.12%	27.54%
30	\$41.86	\$73.06	\$62.24	\$93.44	48.68%	27.89%
40	\$49.14	\$90.74	\$74.65	\$116.25	51.90%	28.11%
50	\$56.43	\$108.43	\$87.06	\$139.06	54.28%	28.25%
60	\$63.72	\$126.12	\$99.47	\$161.87	56.12%	28.35%
70	\$71.00	\$143.80	\$111.88	\$184.68	57.58%	28.43%
80	\$78.29	\$161.49	\$124.30	\$207.50	58.77%	28.49%
90	\$85.57	\$179.17	\$136.71	\$230.31	59.75%	28.54%
100	\$92.86	\$196.86	\$149.12	\$253.12	60.59%	28.58%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL / GS - 1 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PRESENT RATE SCHEDULE: COMMERCIAL
 PROPOSED RATE SCHEDULE: GS - 1 (0 - 2,000 ANNUAL THERMS)

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$ 20.00	CUSTOMER CHARGE	\$25.00
GAS DELIVERY CHARGE	\$0.66605 PER THERM	GAS DELIVERY CHARGE	\$1.17458 PER THERM

GAS COST:	\$1.04000
THERM USAGE INCREMENT	<u>20</u> THERMS
AVERAGE USAGE PER CUSTOMER	<u>72</u> THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
20	\$33.32	\$54.12	\$48.49	\$69.29	45.53%	28.03%
40	\$46.64	\$88.24	\$71.98	\$113.58	54.33%	28.72%
60	\$59.96	\$122.36	\$95.47	\$157.87	59.22%	29.02%
80	\$73.28	\$156.48	\$118.97	\$202.17	62.34%	29.19%
100	\$86.61	\$190.61	\$142.46	\$246.46	64.49%	29.30%
120	\$99.93	\$224.73	\$165.95	\$290.75	66.07%	29.38%
140	\$113.25	\$258.85	\$189.44	\$335.04	67.28%	29.44%
160	\$126.57	\$292.97	\$212.93	\$379.33	68.24%	29.48%
180	\$139.89	\$327.09	\$236.42	\$423.62	69.01%	29.51%
200	\$153.21	\$361.21	\$259.92	\$467.92	69.65%	29.54%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL / GS - 2 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PRESENT RATE SCHEDULE: COMMERCIAL
 PROPOSED RATE SCHEDULE: GS - 2 (2,000 - 25,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$ 70.00	CUSTOMER CHARGE	\$80.00
GAS DELIVERY CHARGE	\$0.42319 PER THERM	GAS DELIVERY CHARGE	\$1.00539 PER THERM

GAS COST:	\$1.04000
THERM USAGE INCREMENT	175 THERMS
AVERAGE USAGE PER CUSTOMER	536 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$70.00	\$70.00	\$80.00	\$80.00	14.29%	14.29%
175	\$144.06	\$326.06	\$255.94	\$437.94	77.67%	34.31%
350	\$218.12	\$582.12	\$431.89	\$795.89	98.01%	36.72%
525	\$292.17	\$838.17	\$607.83	\$1,153.83	108.04%	37.66%
700	\$366.23	\$1,094.23	\$783.77	\$1,511.77	114.01%	38.16%
875	\$440.29	\$1,350.29	\$959.72	\$1,869.72	117.97%	38.47%
1,050	\$514.35	\$1,606.35	\$1,135.66	\$2,227.66	120.80%	38.68%
1,225	\$588.41	\$1,862.41	\$1,311.60	\$2,585.60	122.91%	38.83%
1,400	\$662.47	\$2,118.47	\$1,487.55	\$2,943.55	124.55%	38.95%
1,575	\$736.52	\$2,374.52	\$1,663.49	\$3,301.49	125.86%	39.04%
1,750	\$810.58	\$2,630.58	\$1,839.43	\$3,659.43	126.93%	39.11%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TRANSPORT / GS - 4 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PRESENT RATE SCHEDULE: TRANSPORT
 PROPOSED RATE SCHEDULE: GS - 4 (10,000 - 100K ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$ 2,000.00	CUSTOMER CHARGE	\$2,000.00
GAS DELIVERY CHARGE	\$0.15840 PER THERM	GAS DELIVERY CHARGE	\$0.30690 PER THERM

GAS COST:	1.04
THERM USAGE INCREMENT	10,000 THERMS
AVERAGE USAGE PER CUSTOMER	9,063 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0.00%	N/A
10,000	\$3,584.00	\$13,984.00	\$5,069.00	\$15,469.00	41.43%	N/A
20,000	\$5,168.00	\$25,968.00	\$8,138.00	\$28,938.00	57.47%	N/A
30,000	\$6,752.00	\$37,952.00	\$11,207.00	\$42,407.00	65.98%	N/A
40,000	\$8,336.00	\$49,936.00	\$14,276.00	\$55,876.00	71.26%	N/A
50,000	\$9,920.00	\$61,920.00	\$17,345.00	\$69,345.00	74.85%	N/A
60,000	\$11,504.00	\$73,904.00	\$20,414.00	\$82,814.00	77.45%	N/A
70,000	\$13,088.00	\$85,888.00	\$23,483.00	\$96,283.00	79.42%	N/A
80,000	\$14,672.00	\$97,872.00	\$26,552.00	\$109,752.00	80.97%	N/A
90,000	\$16,256.00	\$109,856.00	\$29,621.00	\$123,221.00	82.22%	N/A
100,000	\$17,840.00	\$121,840.00	\$32,690.00	\$136,690.00	83.24%	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE TRANSPORT /FTS - 4 RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PRESENT RATE SCHEDULE: TRANSPORT
 PROPOSED RATE SCHEDULE: FTS - 4 (OVER 100K ANNUAL THERMS)

<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>	
CUSTOMER CHARGE	\$ 2,000.00	CUSTOMER CHARGE	\$2,000.00
GAS DELIVERY CHARGE	\$0.15840 PER THERM	GAS DELIVERY CHARGE	\$0.30690 PER THERM

GAS COST:	1.04
THERM USAGE INCREMENT	<u>50,000</u> THERMS
AVERAGE USAGE PER CUSTOMER	<u>10,631</u> THERMS/MONTH

<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
0	\$2,000.00	N/A	\$2,000.00	N/A	0.00%	N/A
50,000	\$9,920.00	N/A	\$17,345.00	N/A	74.85%	N/A
100,000	\$17,840.00	N/A	\$32,690.00	N/A	83.24%	N/A
150,000	\$25,760.00	N/A	\$48,035.00	N/A	86.47%	N/A
200,000	\$33,680.00	N/A	\$63,380.00	N/A	88.18%	N/A
250,000	\$41,600.00	N/A	\$78,725.00	N/A	89.24%	N/A
300,000	\$49,520.00	N/A	\$94,070.00	N/A	89.96%	N/A
350,000	\$57,440.00	N/A	\$109,415.00	N/A	90.49%	N/A
400,000	\$65,360.00	N/A	\$124,760.00	N/A	90.88%	N/A
450,000	\$73,280.00	N/A	\$140,105.00	N/A	91.19%	N/A
500,000	\$81,200.00	N/A	\$155,450.00	N/A	91.44%	N/A

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: A. SHOAF

LINE NO.	ACCT. NO.	PLANT	HISTORIC BASE YEAR ENDED 12/31/22					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/24 **
			12/31/18 *	12/31/19 *	12/31/20 *	12/31/21 *	12/31/22 **		
1	362	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	
2	301-303	INTANGIBLE PLANT:	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$353,957	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	
4	375	STRUCTURES AND IMPROVEMENT	\$21,394	\$101,082	\$101,082	\$159,434	\$163,134	\$165,207	
5	376	MAINS	\$4,153,381	\$4,403,796	\$4,458,114	\$4,499,782	\$4,525,967	\$4,727,664	
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	
7	378	MEAS.& REG. STA. EQUIP.-GEN.	\$98,892	\$102,158	\$102,158	\$103,447	\$103,447	\$130,101	
8	379	MEAS.& REG. STA. EQUIP.-CG	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$492,720	
9	380	SERVICES	\$789,846	\$853,066	\$931,101	\$1,049,040	\$1,105,564	\$1,337,892	
10	381-382	METERS	\$663,674	\$667,603	\$701,917	\$747,219	\$792,420	\$1,055,094	
11	383-384	HOUSE REGULATORS	\$241,795	\$253,422	\$275,015	\$302,854	\$316,012	\$414,680	
12	385	INDUSTRIAL MEAS.& REG. EQUIP.	\$54,195	\$54,195	\$51,727	\$51,727	\$51,727	\$53,395	
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	
14	387	OTHER EQUIPMENT	\$13,998	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	
15		TOTAL DISTR. PLANT	\$6,850,199	\$7,117,542	\$7,303,334	\$7,595,724	\$7,753,640	\$8,613,057	
16		GENERAL PLANT:	\$878,056	\$940,135	\$919,148	\$912,725	\$966,217	\$1,235,647	
17		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	
18		PLANT ACQUISITIONS:	\$0	\$0	\$0	\$0	\$0	\$0	
19		CWIP:	\$269,798	\$60,910	\$154,082	\$68,671	\$90,421	\$0	
20		PRODUCTION PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	
21		GAS PLANT PURCHASED OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	
22		TOTAL PLANT	\$8,011,202	\$8,131,736	\$8,389,713	\$8,590,269	\$8,810,278	\$9,848,703	

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: A. SHOAF

LINE NO.	ACCT. NO.	ACCUMULATED DEPRECIATION	HISTORIC BASE YEAR ENDED 12/31/22					PROJECTED TEST YEAR ENDED 12/31/24	
			12/31/18 *	12/31/19 *	12/31/20 *	12/31/21 *	12/31/22 **	COMPANY ADJUSTED **	**
1	362	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT:	(\$13,149)	(\$13,149)	(\$13,149)	(\$13,149)	(\$13,149)	(\$13,149)	(\$13,149)
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	375	STRUCTURES AND IMPROVEMENT:	(\$19,186)	(\$20,643)	(\$22,260)	(\$24,282)	(\$26,476)	(\$26,476)	(\$35,371)
5	376	MAINS	(\$3,370,442)	(\$3,490,961)	(\$3,629,479)	(\$3,769,568)	(\$3,840,311)	(\$3,840,311)	(\$4,033,417)
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS.& REG. STA. EQUIP.-GEN.	(\$60,522)	(\$63,583)	(\$66,648)	(\$69,749)	(\$71,301)	(\$71,301)	(\$77,252)
8	379	MEAS.& REG. STA. EQUIP.-CG	(\$357,153)	(\$368,630)	(\$380,107)	(\$391,583)	(\$397,322)	(\$397,322)	(\$416,330)
9	380	SERVICES	(\$428,778)	(\$396,077)	(\$382,671)	(\$396,078)	(\$401,396)	(\$401,396)	(\$540,950)
10	381-382	METERS	(\$393,238)	(\$400,357)	(\$416,004)	(\$439,493)	(\$452,503)	(\$452,503)	(\$407,848)
11	383-384	HOUSE REGULATORS	(\$147,728)	(\$141,102)	(\$142,835)	(\$149,246)	(\$153,534)	(\$153,534)	(\$174,977)
12	385	INDUSTRIAL MEAS.®. EQUIP.	(\$13,947)	(\$15,790)	(\$15,084)	(\$16,842)	(\$17,722)	(\$17,722)	(\$21,552)
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	387	OTHER EQUIPMENT	(\$14,974)	(\$15,418)	(\$16,375)	(\$17,331)	(\$17,809)	(\$17,809)	(\$13,947)
15		TOTAL DISTR. PLANT	(\$4,805,988)	(\$4,912,561)	(\$5,071,463)	(\$5,274,174)	(\$5,378,374)	(\$5,378,374)	(\$5,721,644)
16		GENERAL PLANT:	(\$512,998)	(\$556,225)	(\$578,460)	(\$562,138)	(\$547,211)	(\$547,211)	(\$672,235)
17		RWIP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		AMORT. ACQ. ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		AMORT. OTHER UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CUST. ADV. FOR CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL ACCUMULATED DEPRECIATION	(\$5,332,115)	(\$5,481,935)	(\$5,663,072)	(\$5,849,461)	(\$5,938,734)	(\$5,938,734)	(\$6,407,028)
23		NET PLANT (Plant less Accum. Dep.)	\$2,679,087	\$2,649,801	\$2,726,641	\$2,740,808	\$2,871,544	\$2,871,544	\$3,441,675
24		Plus: WORKING CAPITAL	\$128,976	\$266,483	\$251,983	\$335,585	\$232,515	\$290,595	\$74,822
25		Equals: TOTAL RATE BASE	\$2,808,063	\$2,916,284	\$2,978,624	\$3,076,393	\$5,195,059	\$3,162,139	\$3,516,497

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: A. SHOAF

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21	12/31/22		
1	801-812	GAS SUPPLY EXPENSE	\$28,909	\$32,301	\$34,259	\$35,714	\$38,212	\$38,212	\$43,130
		DISTRIBUTION PLANT:							
2	870	SUPERVISION & ENGINEERING	\$33,135	\$35,889	\$40,280	\$46,536	\$67,121	\$67,121	\$75,759
3	871	DISTRIBUTION LOAD DISPATCHING	\$36,632	\$36,200	\$29,829	\$16,031	\$58,164	\$58,164	\$65,649
4	872	COMPRESSOR STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	873	COMPRESSOR STA. FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	874	MAINS & SERVICES	\$40,382	\$34,752	\$44,134	\$51,919	\$106,311	\$106,311	\$119,771
7	875	MEAS. & REG. - GENERAL	\$5,153	\$5,858	\$4,311	\$3,363	\$8,937	\$8,937	\$10,088
8	876	MEAS. & REG. - INDUSTRIAL	\$2,081	\$1,780	\$1,954	\$2,235	\$5,986	\$5,986	\$6,787
9	877	MEAS. & REG. - CITY GATE	\$4,188	\$5,252	\$3,378	\$3,194	\$8,356	\$8,356	\$9,431
10	878	METER & HOUS REG. EXPENSE	\$41,854	\$22,021	\$19,553	\$25,844	\$44,465	\$44,465	\$49,523
11	879	CUSTOMER INSTALLATIONS	\$87,101	\$86,774	\$60,192	\$40,984	\$18,962	\$18,962	\$20,234
12	880	OTHER EXPENSE	\$22,422	\$24,082	\$30,047	\$38,774	\$54,772	\$54,772	\$83,702
13	881	RENTS	\$0	\$0	\$0	\$0	\$9,585	\$9,585	\$10,169
14	885	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	886	STRUCTURES & IMPROVEMENTS	\$13,787	\$26,716	\$21,365	\$7,218	\$5,899	\$5,899	\$6,533
16	887	MAINS	\$11,205	\$8,614	\$9,403	\$8,711	\$24,012	\$24,012	\$26,227
17	888	COMPRESSOR STA. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	889	MEAS. & REG. - GENERAL	\$7,329	\$2,523	\$2,628	\$2,461	\$8,018	\$8,018	\$8,740
19	890	MEAS. & REG. - INDUSTRIAL	\$3,929	\$4,843	\$3,734	\$2,373	\$1,713	\$1,713	\$1,918
20	891	MEAS. & REG. - GATE STATION	\$4,227	\$3,096	\$2,267	\$7,411	\$1,720	\$1,720	\$1,930
21	892	SERVICES	\$15,240	\$10,180	\$12,574	\$13,254	\$15,938	\$15,938	\$21,332
22	894	OTHER EQUIPMENT	\$18,976	\$23,408	\$13,718	\$11,630	\$22,436	\$22,436	\$24,080
23	895	OTHER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL DISTRIBUTION EXPENSES	\$347,643	\$331,987	\$299,367	\$281,939	\$462,393	\$462,393	\$541,872

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: A. SHOAF

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22					PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	COMPANY ADJUSTED
			*	*	*	*	*	*
CUSTOMER ACCOUNTS								
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	\$26,339	\$21,476	\$24,533	\$21,977	\$6,239	\$7,042
3	903	CUST. RECORDS & COLLECTIONS	\$102,045	\$101,843	\$108,899	\$117,349	\$112,919	\$129,506
4	904	UNCOLLECTIBLE ACCOUNTS	\$10,101	\$12,338	\$1,775	\$12,337	\$4,376	\$4,642
5	905	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0
6		TOTAL CUSTOMER ACCOUNTS	\$138,486	\$135,657	\$135,207	\$151,664	\$123,534	\$141,190
7	907-910	CUSTOMER SERV. & INFO. EXP.	\$32,044	\$24,083	\$19,129	\$8,512	\$150,288	\$159,441
8	911-916	SALES EXPENSE	\$4,569	\$12,633	\$5,682	\$3,673	\$1,203	\$1,276
9	932	MAINT. OF GEN. PLANT	\$0	\$0	\$0	\$0	\$12,030	\$13,578
10	920-931	ADMINISTRATION AND GENERAL	\$270,141	\$287,936	\$285,172	\$219,024	\$496,635	\$597,336
11		TOTAL OPER. & MAINT. EXPENSE	\$821,791	\$824,597	\$778,815	\$700,526	\$1,284,294	\$1,497,821

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION
 OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 PROJECTED TEST YEAR: 12/31/24
 PRIOR YEARS: 12/31/18 - 12/31/21
 WITNESS: A. SHOAF

LINE NO.	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/22					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
		12/31/18	12/31/19	12/31/20	12/31/21	12/31/22		
1	DEPRECIATION EXPENSE	\$240,345	\$232,995	\$227,722	\$225,422	\$292,853	\$292,853	\$408,122
2	AMORT. OF OTHER GAS PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	AMORT. OF CIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	AMORT. OF ACQUISITION ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	AMORT. OF LEASE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DEPREC. & AMORT. EXPENSE	\$240,345	\$232,995	\$227,722	\$225,422	\$292,853	\$292,853	\$408,122
7	TAXES OTHER THAN INCOME REVENUE RELATED	\$0	\$0	\$0	\$0	\$0	\$0	\$13,695
8	OTHER	\$144,953	\$147,462	\$149,506	\$115,821	\$189,109	\$184,998	\$119,776
9	TOTAL TAXES OTHER THAN INCOME	\$144,953	\$147,462	\$149,506	\$115,821	\$189,109	\$184,998	\$133,471
10	RETURN (REQUIRED N.O.I.)	\$153,285	\$159,192	\$162,595	\$167,932	\$310,845	\$189,206	\$229,506
11	INCOME TAXES (Cell NOI * .30)	\$45,985	\$47,758	\$48,779	\$50,380	\$93,254	\$56,762	\$0
12	TOTAL COST TO SERVE	\$1,406,360	\$1,412,004	\$1,367,418	\$1,260,081	\$2,170,356	\$2,008,113	\$2,268,921

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST
 OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 WITNESS: A. SHOAF

RATE CLASSES

Line No.	DESCRIPTION	RS-1,RS-2,RS-3 Annually	GS - 1 0 - 2,000 Therms Annually	GS - 2 2,000 - 25,000 Therms Annually	GS/TS - 4 150K - 1000K Therms Annually	
1	SERVICE LINE: PIPE AND PIPING	\$ 709.00	\$ 709.00	\$ 1,500.00	\$ 4,500.00	
2	METER: METER COST	\$ 175.00	\$ 505.00	\$ 2,400.00	\$ 6,500.00	
	METER & REGULATOR SET	\$ 182.00	\$ 182.00	\$ 225.00	\$ 1,160.00	
3	REGULATOR: REGULATOR COST	\$ 50.00	\$ 58.00	\$ 66.00	\$ 563.00	
4	TOTAL	<u>\$ 1,116.00</u>	<u>\$ 1,454.00</u>	<u>\$ 4,191.00</u>	<u>\$ 12,723.00</u>	<u>\$ -</u>
5	INDEX (1)	1.00	1.30	3.76	11.40	0.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: A. SHOAF

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

Line No.	DESCRIPTION:	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST
1	SYSTEM MILES OF MAIN:	The Company has no rate class in which dedicated facilities exist.
2	MILES OF MAIN DEDICATED TO CLASS:	
3	NET COST OF MAIN DEDICATED TO CLASS:	
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:	
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:	
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: H-2 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: A. SHOAF

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

See attached tariff sheets in proposed original format.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

RULES AND REGULATIONS

SECTION 7 – MISCELLANEOUS CHARGES AND FEES

- 7.1 **Residential Connection** **\$80.00**
Residential Reconnection Charge **\$90.00**

Each Applicant for Residential Gas Delivery Service shall pay to the Company a Connection Charge of eighty dollars (\$80) before Gas Delivery Service is activated by the Company at Customer's premises. Whenever a Residential Customer's Gas is turned off at Customer's request, or Customer's meter is disconnected by reason of non-compliance with these Rules and Regulations, a Reconnection Charge of ninety dollars (\$90) must be paid and other satisfactory arrangements made with the Company before the account is reactivated and Gas Delivery Service reconnected.

- 7.2 **Non-Residential Connection and Reconnection Charge** **\$120.00**

Each Applicant for Non-Residential Gas Delivery Service shall pay to the Company a Connection Charge of one hundred twenty dollars (\$120) before Gas Delivery Service is activated by the Company at Customer's premises. Whenever a Non-Residential Customer's Gas is turned off at Customer's request, or Customer's meter is disconnected by reason of non-compliance with these Rules and Regulations, a Reconnection Charge of one hundred twenty dollars (\$120) must be paid and other satisfactory arrangements made with the Company before the account is reactivated and Gas Delivery Service reconnected.

- 7.3 **Change of Account Charge** **\$66.00**

If a change of occupants in a premise with existing Gas Delivery Service occurs without a physical service disconnection, a Change of Account may occur. The Company shall bill to the Applicant a Change of Account Charge in the amount of sixty six dollars (\$66).

- 7.4 **Late Payment Charge**

Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of thirteen (13) dollars or 1.5% of any unpaid balance, whichever is greater, except the accounts of federal, state and local governmental entities, agencies and instrumentalities. Unless otherwise agreed by contract, a Late Payment Charge shall be applied to the accounts of federal, state and local governmental entities, agencies and instrumentalities at a rate no greater than allowed and in a manner permitted by applicable law.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

RULES AND REGULATIONS
(Continued)

7.5 Returned Check Charge

A service charge of \$35.00 or 5% of the amount of the check, whichever is greater, plus any bank charges, shall be added to the Customer's bill for gas Delivery service for each check dishonored by the bank upon which it is drawn. Termination of Gas Delivery Service shall not be made for failure to pay such Company Returned Check Charge.

7.6 After Normal Business Hours Service

Where Gas Delivery service is Connected or Reconnected outside of Normal Business Hours or by a special appointment, the Connection or Reconnection Charges set forth above shall be multiplied by 2.0.

7.7 Realtor Inspection Charge

\$105.00

Where Gas Delivery service is Activated for less than seven (7) days then Terminated for the sole purpose of an inspection to facilitate a real estate transaction.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

INDEX OF RATE SCHEDULES

<u>DESCRIPTION</u>	<u>NAME</u>	<u>SHEET NO.</u>
RESERVED FOR FUTURE USE		73
RS-2	Residential Service 2	75
RS-3	Residential Service 3	77
GS-1	General Service 1	79
GS-2	General Service 2	81
RESERVED FOR FUTURE USE		83
GS-4	General Service 4	85
GS-5	General Service 5	87
FTS-1	Firm Transportation Service 1	89
FTS-2	Firm Transportation Service 2	91
RESERVED FOR FUTURE USE		93
FTS-4	Firm Transportation Service 4	95
FTS-5	Firm Transportation Service 5	97
CTS	Contract Transportation Service Rider	99
AEP	Area Expansion Program Rider	102
BA	Billing Adjustments	103

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

RESERVED FOR FUTURE USE

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

RESERVED FOR FUTURE USE

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
RESIDENTIAL SALES SERVICE – 2 (RS-2)**

Availability:

Throughout the Company's service areas.

Applicability and Character of Service:

Firm Service provided to any individually metered Residential Customer whose annual Gas usage is equal to or greater than 150 therms but less than 300 therms.

Gas Delivery Service Rates and Charges:

The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.

Customer Charge:	\$20.00 per month
Gas Delivery Service Rate:	\$1.40959 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
RESIDENTIAL SALES SERVICE – 3 (RS-3)**

Availability:

Throughout the Company's service areas.

Applicability and Character of Service:

Firm Service provided to any individually metered Residential Customer whose annual Gas usage is equal to or greater than 300 therms.

Gas Delivery Service Rates and Charges:

The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.

Customer Charge: \$25.00 per month

Gas Delivery Service Rate: \$1.24119 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
GENERAL SALES SERVICE – 1 (GS-1)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage is less than 2000 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$25.00 per month
Gas Delivery Service Rate	\$1.17458 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
GENERAL SALES SERVICE – 2 (GS-2)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage is equal to or greater than 2,000 therms but less than 87,500 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$80.00 per month
Gas Delivery Service Rate	\$1.00539 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
GENERAL SALES SERVICE – 4 (GS-4)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage equal to or greater than 87,500 therms but less than 1,000,000 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$2,000.00 per month
Gas Delivery Service Rate	\$0.30690 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Service Agreement:

A Service Agreement accepted by the Company is a condition precedent for Service under this Rate Schedule. The term of the Service Agreement shall be set forth therein but shall not be less than one (1) year.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

**RATE SCHEDULE
FIRM TRANSPORTATION SERVICE -4 (FTS-4)**

Availability:

Throughout the Company's Service Area.

Applicability and Character of Service:

Firm Transportation Service provided to any individually metered non-residential Customer whose annual Gas usage is equal to or greater than 87,500 therms but less than 1,000,000 therms, and for which the Company has received a Request for Transportation Service in compliance with the provisions of Section 14 of this Tariff.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$2,000.00 per month
Gas Delivery Service Rate:	\$.30690 per therm

Minimum Bill:

The minimum monthly bill shall be the Customer Charge and any applicable terms and conditions contained in the Service Agreement.

Service Agreement:

A Service Agreement accepted by the Company is a condition precedent for Service under this Rate Schedule. The term of the Service Agreement shall be set forth therein but shall not be less than one (1) year.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

RATE SCHEDULE
BILLING ADJUSTMENTS
(Continued)

2. Tax and Fee Adjustment

The rates and charges contained in this Tariff may be increased by any tax and/or fee of assessment applicable to the sale or transportation of gas which shall be imposed on the Company after October 1, 1966. This increase shall be on a per therm basis and shall be applied for billing periods commencing on or during thirty (30) days following the effective date of such tax, fee or assessment.

3. Energy Conservation Cost Recovery Adjustment Clause

The Gas Delivery Service rates per therm applied in any billing period shall be adjusted by the Company's conservation recovery factor made pursuant to the Conservation Cost Recovery Clause in accordance with the revised methodology adopted by the Commission on May 10, 1993 in Order No. PSC-93-0709-FOF-EG. Docket No. 930002-EG, or as such methodology may be amended from time to time by further order of the Commission. The cost recovery factor for the period January 1, 2024 through December 31, 2024 is as follows:

<u>RATE CLASS</u>	<u>ADJUSTMENT FACTOR</u>
RS-2	24.409 cents per therm
RS-3	18.160 cents per therm
GS-1	10.751 cents per therm
GS-2	06.358 cents per therm
FTS-4	03.877 cents per therm

These factors were approved by the Commission on November 16, 2023 by Order No. PSC-2023-0346-FOF-GU.

4. Competitive Rate Adjustment Clause

The gas delivery service rate for gas supplied or transported after July 1, 1990 to customers other than those served under Company's Rate Schedules FTS-5 and CTS Rider is subject to adjustment, in accordance with the following provisions, for prior shortfalls or surpluses in Company's Contract Transportation Service revenues.

Issued By: Stuart L. Shoaf, President
Issued On:

Effective:

RULES AND REGULATIONS

SECTION 7 – MISCELLANEOUS CHARGES AND FEES

- 7.1 **Residential Connection and Reconnection Charge** ~~\$40.00~~ 80.00
Residential Reconnection Charge \$90.00

Each Applicant for Residential Gas Delivery Service shall pay to the Company a Connection Charge of ~~forty eight~~ dollars (~~\$40~~ 80) before Gas Delivery Service is activated by the Company at Customer's premises. Whenever a Residential Customer's Gas is turned off at Customer's request, or Customer's meter is disconnected by reason of non-compliance with these Rules and Regulations, a Reconnection Charge of ~~forty nine~~ dollars (~~\$40~~ 90) must be paid and other satisfactory arrangements made with the Company before the account is reactivated and Gas Delivery Service reconnected.

- 7.2 **Non-Residential Connection and Reconnection Charge** ~~\$60.00~~ 120.00

Each Applicant for Non-Residential Gas Delivery Service shall pay to the Company a Connection Charge of ~~sixty one hundred twenty~~ dollars (~~\$60~~ 120) before Gas Delivery Service is activated by the Company at Customer's premises. Whenever a Non-Residential Customer's Gas is turned off at Customer's request, or Customer's meter is disconnected by reason of non-compliance with these Rules and Regulations, a Reconnection Charge of ~~sixty one hundred twenty~~ dollars (~~\$60~~ 120) must be paid and other satisfactory arrangements made with the Company before the account is reactivated and Gas Delivery Service reconnected.

- 7.3 **Change of Account Charge** ~~\$26.00~~ 66.00

If a change of occupants in a premise with existing Gas Delivery Service occurs without a physical service disconnection, a Change of Account may occur. The Company shall bill to the Applicant a Change of Account Charge in the amount of ~~twenty six~~ six dollars (\$66).

- 7.4 **Late Payment Charge** \$13.00

Charges for services due and rendered which are unpaid as of the past due date are subject to a Late Payment Charge of ~~three~~ thirteen (\$13) dollars or 1.5% of any unpaid balance, whichever is greater, except the accounts of federal, state and local governmental entities, agencies and instrumentalities. Unless otherwise agreed by contract, a Late Payment Charge shall be applied to the accounts of federal, state and local governmental entities, agencies and instrumentalities at a rate no greater than allowed and in a manner permitted by applicable law.

Issued By: Stuart L. Shoaf, President
Issued On: ~~July 14, 2008~~

Effective: July 17, 2008

RULES AND REGULATIONS
(Continued)

7.5 Returned Check Charge \$35.00

A service charge of ~~\$25.00~~ 35.00 or 5% of the amount of the check, whichever is greater, plus any bank charges, shall be added to the Customer's bill for gas Delivery service for each check dishonored by the bank upon which it is drawn. Termination of Gas Delivery Service shall not be made for failure to pay such Company Returned Check Charge.

7.6 After Normal Business Hours Service

Where Gas Delivery service is Connected or Reconnected outside of Normal Business Hours or by a special appointment, the Connection or Reconnection Charges set forth above shall be multiplied by 2.0.

7.7 Realtor Inspection Charge \$105.00

Where Gas Delivery service is Activated for less than seven (7) days then Terminated for the sole purpose of an inspection to facilitate a real estate transaction.

Issued By: Stuart L. Shoaf, President
Issued On: July 14, 2008

Effective: July 17, 2008

INDEX OF RATE SCHEDULES

<u>DESCRIPTION</u>	<u>NAME</u>	<u>SHEET NO.</u>
RS-1	RESERVED FOR FUTURE USE Residential Service 1	73
RS-2	Residential Service 2	75
RS-3	Residential Service 3	77
GS-1	General Service 1	79
GS-2	General Service 2	81
BLANKGS-3	RESERVED FOR FUTURE USE Use General Service 3	83
GS-4	General Service 4	85
GS-5	General Service 5	87
FTS-1	Firm Transportation Service 1	89
FTS-2	Firm Transportation Service 2	91
BLANKFTS-3	RESEVED FOR FUTURE USE	93
FTS-4	Firm Transportation Service 4	95
FTS-5	Firm Transportation Service 5	97
CTS	Contract Transportation Service Rider	99
AEP	Area Expansion Program Rider	102
BA	Billing Adjustments	103

Issued By: Stuart L. Shoaf, President
Issued On: July 14, 2008

Effective: July 17, 2008

RESERVED FOR FUTURE USE

RATE SCHEDULE
RESIDENTIAL SALES SERVICE 1 (RS-1)

~~Availability:~~

~~Throughout the Company's service areas.~~

~~Applicability and Character of Service:~~

~~Firm Service provided to any individually metered Residential Customer whose annual Gas usage is less than 150 therms.~~

~~Gas Delivery Service Rates and Charges:~~

~~The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.~~

~~Customer Charge: _____ \$13.00 per month~~

~~Gas Delivery Service Rate: _____ \$1.29614 per therm~~

~~Purchase Gas Adjustment Rate:~~

~~In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.~~

~~Minimum Bill:~~

~~_____ The minimum monthly bill under this Rate Schedule is the Customer Charge.~~

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

RESERVED FOR FUTURE USE

Rate Schedule RS-1
(Continued)

~~Special Terms and Conditions of Service:~~

- ~~(1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.~~
- ~~(2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.~~
- ~~(3) In the event the Company agrees to provide for the installation costs associated with converting a Customer's premises, appliances or equipment to natural Gas, the Company and Customer shall enter into an agreement as to the terms and conditions governing recovery of such conversion costs from the Customer. Under such circumstances the initial term of Gas Delivery Service shall, at a minimum, be the same as the period of conversion cost recovery stated in the agreement. A conversion cost recovery charge will be listed as a separate line item on the customer's bill to collect costs incurred, including carrying costs at the Company's overall approved cost of capital, in providing such conversion to natural gas. At such time as the Company has recovered its installation cost, the conversion cost recovery charge will be removed from the customer's bill.~~

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

**RATE SCHEDULE
RESIDENTIAL SALES SERVICE – 2 (RS-2)**

Availability:

Throughout the Company's service areas.

Applicability and Character of Service:

Firm Service provided to any individually metered Residential Customer whose annual Gas usage is equal to or greater than 150 therms but less than 300 therms.

Gas Delivery Service Rates and Charges:

The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.

Customer Charge: ~~\$16.00~~ 20.00 per month

Gas Delivery Service Rate: ~~\$0.87058~~ 1.40959 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Issued By: Stuart L. Shoaf, President
Issued On: ~~July 7, 2016~~

Effective: August 7, 2016

**RATE SCHEDULE
RESIDENTIAL SALES SERVICE – 3 (RS-3)**

Availability:

Throughout the Company's service areas.

Applicability and Character of Service:

Firm Service provided to any individually metered Residential Customer whose annual Gas usage is equal to or greater than 300 therms.

Gas Delivery Service Rates and Charges:

The following non-fuel rates for the delivery of Gas to the Consumer's premises apply to all Customers served under this Rate Schedule for the respective monthly Billing Period.

Customer Charge:	\$20.00 25.00 per month
Gas Delivery Service Rate:	\$0.72859 1.24119 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

**RATE SCHEDULE
GENERAL SALES SERVICE – 1 (GS-1)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage is less than 2000 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$20.00 25.00 per month
Gas Delivery Service Rate	\$0.66605 1.17458 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

**RATE SCHEDULE
GENERAL SALES SERVICE – 2 (GS-2)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage is equal to or greater than 2,000 therms but less than 87,500 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$ 70.00 80.00 per month
Gas Delivery Service Rate	\$ 0.42319 1.00539 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service and Purchase Gas Adjustment rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

**RATE SCHEDULE
GENERAL SALES SERVICE – 4 (GS-4)**

Availability:

Throughout the Company's Service Area

Applicability and Character of Service:

Firm Service provided to any individually metered non-residential Customer whose annual Gas usage equal to or greater than 87,500 therms but less than 1,000,000 therms.

Gas Delivery Service Rates and Charges:

Customer Charge:	\$2,000.00 per month
Gas Delivery Service Rate	\$0.15840 .30690 per therm

Purchase Gas Adjustment Rate:

In addition to the above Gas Delivery Service Rates and Charges, Customers served under this Rate Schedule shall purchase Gas supply from the Company and are subject to fuel charges pursuant to the Purchase Gas Adjustment included in the Billing Adjustment Section of this Tariff.

Minimum Bill:

The minimum monthly bill under this Rate Schedule is the Customer Charge.

Service Agreement:

A Service Agreement accepted by the Company is a condition precedent for Service under this Rate Schedule. The term of the Service Agreement shall be set forth therein but shall not be less than one (1) year.

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

**RATE SCHEDULE
FIRM TRANSPORTATION SERVICE -4 (FTS-4)**

Availability:

Throughout the Company's Service Area.

Applicability and Character of Service:

Firm Transportation Service provided to any individually metered non-residential Customer whose annual Gas usage is equal to or greater than 87,500 therms but less than 1,000,000 therms, and for which the Company has received a Request for Transportation Service in compliance with the provisions of Section 14 of this Tariff.

Gas Delivery Service Rates and Charges:

Customer Charge: \$2,000.00 per month
Gas Delivery Service Rate: ~~\$0.15840~~ .30690 per therm

Minimum Bill:

The minimum monthly bill shall be the Customer Charge and any applicable terms and conditions contained in the Service Agreement.

Service Agreement:

A Service Agreement accepted by the Company is a condition precedent for Service under this Rate Schedule. The term of the Service Agreement shall be set forth therein but shall not be less than one (1) year.

Special Terms and Conditions of Service:

- (1) Service under this Rate Schedule is subject to the Rules and Regulations contained in this Tariff, as such may be amended from time to time, under the authority of the Commission.
- (2) In addition to the above Gas Delivery Service rates and charges, Customers served under this Rate Schedule may be subject to other applicable Billing Adjustments.

Issued By: Stuart L. Shoaf, President
Issued On: July 7, 2016

Effective: August 7, 2016

**RATE SCHEDULE
BILLING ADJUSTMENTS
(Continued)**

2. Tax and Fee Adjustment

The rates and charges contained in this Tariff may be increased by any tax and/or fee of assessment applicable to the sale or transportation of gas which shall be imposed on the Company after October 1, 1966. This increase shall be on a per therm basis and shall be applied for billing periods commencing on or during thirty (30) days following the effective date of such tax, fee or assessment.

3. Energy Conservation Cost Recovery Adjustment Clause

The Gas Delivery Service rates per therm applied in any billing period shall be adjusted by the Company's conservation recovery factor made pursuant to the Conservation Cost Recovery Clause in accordance with the revised methodology adopted by the Commission on May 10, 1993 in Order No. PSC-93-0709-FOF-EG. Docket No. 930002-EG, or as such methodology may be amended from time to time by further order of the Commission. The cost recovery factor for the period January 1, 2024 through December 31, 2024 is as follows:

<u>RATE CLASS</u>	<u>ADJUSTMENT FACTOR</u>
RS-1	33.922 cents per therm
RS-2	24.409 cents per therm
RS-3	18.160 cents per therm
GS-1	10.751 cents per therm
GS-2	06.358 cents per therm
FTS-4	03.877 cents per therm

These factors were approved by the Commission on November 16, 2023 by Order No. PSC-2023-0346-FOF-GU.

4. Competitive Rate Adjustment Clause

The gas delivery service rate for gas supplied or transported after July 1, 1990 to customers other than those served under Company's Rate Schedules FTS-5 and CTS Rider is subject to adjustment, in accordance with the following provisions, for prior shortfalls or surpluses in Company's Contract Transportation Service revenues.

Issued By: Stuart L. Shoaf, President
Issued On: 11/16/2023

Effective: January 01, 2024

ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
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INTERIM RATE RELIEF SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
 RATE BASE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$9,253,814	0	9,253,814
2	COMMON PLANT ALLOCATED	\$0	* (216,805)	(216,805)
3	ACQUISITION ADJUSTMENT	\$0	0	0
4	PROPERTY HELD FOR FUTURE USE	\$0	0	0
5	CONSTRUCTION WORK IN PROGRESS	\$158,646	0	158,646
6	TOTAL PLANT	\$9,412,460	(216,805)	9,195,655
<u>DEDUCTIONS</u>				
7	ACCUM. DEPR. - UTILITY PLANT	(\$6,180,338)	* 125,229	(6,055,109)
8	CUSTOMER ADVANCES FOR CONST.	\$0	0	0
9		\$0	0	0
10		\$0	0	0
11		\$0	0	0
12	TOTAL DEDUCTIONS	(\$6,180,338)	125,229	(6,055,109)
13	PLANT NET	\$3,232,122	(91,576)	3,140,546
<u>ALLOWANCE FOR WORKING CAPITAL</u>				
14	BALANCE SHEET METHOD	\$1,034,888	(988,667)	46,221
15	TOTAL RATE BASE	\$4,267,010	(1,080,243)	3,186,767
16	NET OPERATING INCOME	(\$284,430)	0	(284,430)
17	RATE OF RETURN	-6.67%		-8.93%

* did not allocate NU on 2023 ESR

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
 WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

DOCKET NO: 20240046-GU

		COMPANY ADJUSTMENTS				
LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
	<u>ASSETS</u>					
1	CASH	\$567,621	(\$462,782)	\$0	\$0	\$104,839
2	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0
3	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0
4	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0
6	ACCOUNTS REC. - PROPANE	\$103,513	(\$103,513)	\$0	\$0	\$0
7	CUST. ACCTS. REC.-GAS	\$94,021	\$0	\$0	\$0	\$94,021
8	APPLIANCE A/R	\$80,380	(\$80,380)	\$0	\$0	\$0
9	ACCOUNTS REC. - MISC	\$3,791	\$28	\$0	\$0	\$3,819
10	MDSE.JOBBING & OTHER	\$17,099	(\$17,099)	\$0	\$0	\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0
12	RECEIVABLE ASSOC. COMPANIES	\$46,923	(\$46,923)	\$0	\$0	\$0
13	PLANT & OPER.MATERIAL & SUPPL.	\$163,516	\$0	\$0	\$0	\$163,516
14	OTHER MATERIALS & SUPPLIES	\$31,541	(\$31,541)	\$0	\$0	\$0
15	APPLIANCE INVENTORY	\$1,665,812	(\$1,665,812)	\$0	\$0	\$0
16	PREPAYMENTS	\$59,425	(\$24,333)	\$0	\$0	\$35,092
17	PROPANE INVENTORY FUEL	\$76,405	(\$76,405)	\$0	\$0	\$0
18	MISC DEFERRED DEBIT	\$269,414	\$0	\$0	\$0	\$269,414
19	TOTAL CURRENT ASSETS	<u>\$3,179,462</u>	<u>(\$2,508,761)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$670,701</u>
	<u>NON-UTILITY PROPERTY</u>					
20	NON UTILITY PROPERTY	\$3,553,579	(\$3,553,579)	\$0	\$0	\$0
	<u>DEFERRED DEBITS</u>					
20	CONSERVATION	(\$50,148)	\$0	\$0	\$0	(\$50,148)
21	UNRECOVERED GAS COST	(\$20,543)	\$0	\$0	\$0	(\$20,543)
22	TOTAL NON-UTILITY AND DEFERRED DEBITS	<u>\$3,482,888</u>	<u>(\$3,553,579)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$70,692)</u>
23	TOTAL CURRENT AND DEFERRED DEBITS	<u>\$6,662,350</u>	<u>(\$6,062,341)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$600,010</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-1, F-3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE
 WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY ADJUSTMENTS						
LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
<u>LIABILITIES</u>						
1	NOTES PAYABLE	\$136,151	(\$136,151)	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$92,718	\$0	\$0	\$0	\$92,718
3	ACCTS PAY- APPLIANCE	\$516,033	(\$516,033)	\$0	\$0	\$0
4	CUSTOMER DEPOSITS-PROPANE	\$9,928	(\$9,928)	\$0	\$0	\$0
5	CUSTOMER DEPOSITS	\$163,574	\$0	(\$163,574)	\$0	\$0
6	TAXES ACCRUED-GENERAL	\$33,411	\$0	\$0	\$0	\$33,411
7	TAXES ACCRUED-INCOME	\$17,545	\$5,037	\$0	\$0	\$22,582
8	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$74,443	(\$43,323)	\$0	\$0	\$31,120
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0
13	MISC. CURRENT LIABILITIES	\$31,964	(\$17,501)			\$14,463
14	TOTAL CURRENT LIABILITIES	<u>\$1,075,767</u>	<u>(\$717,899)</u>	<u>(\$163,574)</u>	<u>\$0</u>	<u>\$194,294</u>
<u>DEFERRED CREDITS & OPERATING RESERVES</u>						
15	CUSTOMER ADVANCES FOR APPLIANCES	\$765,281	(\$765,281)	\$0	\$0	\$0
16	OTHER DEFERRED CREDITS	\$460,252	\$0	(\$460,252)	\$0	\$0
17	ACCUMULATED DEFERRED INC. TAX	\$767,446	\$0	(\$767,446)	\$0	\$0
18	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
19	TOTAL DEFERRED LIABILITIES	<u>\$1,992,979</u>	<u>(\$765,281)</u>	<u>(\$1,227,698)</u>	<u>\$0</u>	<u>\$0</u>
20	TOTAL LIABILITIES	<u>\$3,068,746</u>	<u>(\$1,483,180)</u>	<u>(\$1,391,272)</u>	<u>\$0</u>	<u>\$194,294</u>
21	WORKING CAPITAL ALLOWANCE	<u>\$3,593,604</u>	<u>(\$4,579,161)</u>	<u>\$1,391,272</u>	<u>\$0</u>	<u>\$405,716</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT</u>						
1	NON-UTILITY(PLANT LESS DEPRECIATION)	(\$3,553,579)	(\$3,553,579)	\$0	\$0	Appliance and Propane Plant less Depreciation
2		\$0	\$0	\$0	\$0	
3	TOTAL	(\$3,553,579)	(\$3,553,579)	\$0	\$0	
<u>ACCUM. DEPR. - UTILITY PLANT</u>						
4	NONUTILITY DEPRECIATION	(\$125,229)	(\$125,229)	\$0	\$0	NG NU Allocated labor % Not allocated on 2023 ESR
5		\$0	\$0	\$0	\$0	
6		\$0	\$0	\$0	\$0	
7	TOTAL	(\$125,229)	(\$125,229)	\$0	\$0	
8	ADJUSTED NET PLANT	(\$3,678,808)	(\$3,428,350)	\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>ASSETS</u>						
1	UNRECOVERED GAS COST	\$20,543	\$0	\$20,543	\$1,642	To eliminate Unrecovered Gas Cost
2	PLANT OPERATING MATERIAL	(\$163,516)	\$0	(\$163,516)	(\$13,067)	To eliminate Non-Utility acct
3	OTHER MATERIALS & SUPPLIES	(\$31,541)	(\$31,541)	\$0	(\$2,521)	To eliminate Non-Utility acct
4	APPLIANCE INVENTORY	(\$1,715,265)	(\$1,715,265)	\$0	(\$137,073)	To eliminate Non-Utility acct
5	PREPAYMENTS	(\$59,425)	(\$24,333)	(\$35,092)	(\$4,749)	To eliminate Non-Utility portion
6	CONSERVATION	\$50,148	\$0	\$50,148	\$4,008	To eliminate Conservation
7	CASH	(\$567,621)	(\$462,782)	(\$104,839)	\$0	To eliminate Non-Utility activity
8	A/R - OTHER	(\$214,620)	(\$214,620)	\$0	\$0	To eliminate Non-Utility acct
9	DEFERRED TAX ASSETS& INC TAX	(\$269,414)		(\$269,414)		
10	A/R - NATURAL GAS	(\$97,840)	\$0	(\$97,840)	\$0	To eliminate Non-Utility acct
11	PROPANE INVENTORY FUEL	(\$76,405)	(\$76,405)	\$0	\$0	To eliminate Non-Utility acct
12	TOTAL ADJUSTMENT TO ASSETS	(\$3,124,956)	(\$2,524,947)	(\$600,010)	(\$151,760)	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>LIABILITIES</u>						
1	NOTES PAYABLE - LTD	\$0	\$0	\$0	\$0	Capital Structure
2	ACCTS PAYABLE	(\$584,621)	(\$475,422)	(\$109,199)	(\$46,719)	To eliminate Non-Utility
3	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	To remove Non-utility, Capital Structure
4	CUSTOMER ADVANCES FOR APPLIANCES	(\$1,081,477)	(\$1,081,477)	\$0	(\$86,425)	To eliminate Customer Advances for Appliances
5	ACCUM DEFERRED INC TAX	\$0	\$0	\$0	\$0	Capital Structure
6	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	Capital Structure
7	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	Capital Structure
8	TAXES ACCRUED	(\$286,854)	\$118,833	(\$405,687)	(\$22,924)	To eliminate Non-Utility portion
9	TAX COLLECTIONS PAYABLE	(\$84,168)	(\$65,022)	(\$19,146)	(\$6,726)	To eliminate Non-Utility portion
10	MISC CURRENT LIABILITES	(\$49,352)	(\$29,597)	(\$19,755)	\$0	To eliminate Non-Utility portion
11	TOTAL ADJS. TO LIABILITIES	(\$2,086,473)	(\$1,532,686)	(\$553,788)	(\$162,794)	
12	TOTAL WORKING CAPITAL ADJUSTMENTS	(\$1,038,483)	(\$992,261)	(\$46,222)	\$11,033	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

NET OPERATING INCOME - HISTORIC BASE YEAR +1 ENDED 12/31/23

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) REVENUE ADJUSTMENT	(5) N.O.I. REQUIREMENT
<u>OPERATING REVENUE:</u>						
1	OPERATING REVENUES	\$2,263,995	(\$611,268)	\$1,652,727	\$0	\$1,652,727
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	\$586,266	(\$586,266)	\$0	\$0	\$0
3	OPERATION & MAINTENANCE	\$1,404,946	(\$25,002)	\$1,379,944	\$0	\$1,379,944
4	DEPRECIATION & AMORTIZATION	\$381,751	\$0	\$381,751	\$0	\$381,751
5		\$0	\$0	\$0	\$0	\$0
<u>TAXES OTHER THAN INCOME TAXES</u>						
6	REVENUE RELATED	\$175,462	\$0	\$175,462	\$0	\$175,462
7	OTHER	\$0	\$0	\$0	\$0	\$0
<u>INCOME TAXES</u>						
8	-FEDERAL	\$0	\$0	\$0	\$0	\$0
9	-STATE	\$0	\$0	\$0	\$0	\$0
<u>DEFERRED INCOME TAXES - NET:</u>						
10	-FEDERAL	\$0	\$0	\$0	\$0	\$0
11	-STATE	\$0	\$0	\$0	\$0	\$0
12	INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSES	\$2,548,425	(\$611,268)	\$1,937,157	\$0	\$1,937,157
14	OPERATING INCOME	(\$284,430)	\$0	(\$284,430)	\$0	(\$284,430)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
 THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	UNREGULATED REVENUES	\$50,922	\$50,922	\$0	\$52,497	Remove FCPC revenue
	OTHER REVENUES	\$560,346	\$0	\$560,346	\$577,676	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
2	TOTAL REVENUE ADJUSTMENTS	\$611,268	\$50,922	\$560,346	\$630,173	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
3	UNREGULATED EXPENSES	(\$25,002)	(\$25,002)	\$0	(\$25,775)	Remove Donations, penalties and interest on LTD
4	OTHER EXPENSES	(\$586,266)	\$0	(\$586,266)	(\$604,398)	Remove Gas purchases
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
5	TOTAL O & M ADJUSTMENTS	(\$611,268)	(\$25,002)	(\$586,266)	(\$630,173)	
<u>DEPRECIATION EXPENSE</u>						
6	UNREGULATED DEPRECIATION	(\$13,160)	\$0	(\$13,160)	(\$13,226)	
7		\$0	\$0	\$0	\$0	
8		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
9	TOTAL DEPRECIATION EXPENSE ADJS	(\$13,160)	\$0	(\$13,160)	(\$13,226)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND
 THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	(DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
10	TAXES OTHER THAN	\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
11	TOTAL TAXES OTHER THAN INCOME ADJS	\$0	\$0	\$0	\$0	
<u>FEDERAL INCOME TAXES</u>						
12	FEDERAL TAX ADJ (SEE C21)	\$0	\$0	\$0	\$0	
13	0	\$0	\$0	\$0	\$0	
14	0	\$0	\$0	\$0	\$0	
15		\$0	\$0	\$0	\$0	
16		\$0	\$0	\$0	\$0	
17		\$0	\$0	\$0	\$0	
18	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$0	\$0	\$0	\$0	
<u>STATE INCOME TAXES</u>						
19	STATE TAX ADJ (SEE C21)	\$0	\$0	\$0	\$0	
20	0	\$0	\$0	\$0	\$0	
21	0	\$0	\$0	\$0	\$0	
22	TOTAL STATE INCOME TAX ADJUSTMENTS	\$0	\$0	\$0	\$0	
<u>DEFERRED INCOME TAXES</u>						
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
23	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	\$0	\$0	\$0	
24	TOTAL ALL ADJUSTMENTS	(\$13,160)	\$25,920	(\$39,080)	(\$13,226)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR FOR THE INTERIM TEST PERIOD.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>%</u>
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.3000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.2000%
6	STATE INCOME TAX RATE	4.4580%
7	STATE INCOME TAX (5 X 6)	4.4223%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	94.7777%
9	FEDERAL INCOME TAX RATE	21.0000%
10	FEDERAL INCOME TAX (8 X 9)	19.9033%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.8744%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3356

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	3,186,767
2	REQUESTED RATE OF RETURN	<u>5.46%</u>
3	N.O.I. REQUIREMENTS	\$173,957
4	LESS: ADJUSTED N.O.I.	<u>\$ (284,430)</u>
5	N.O.I. DEFICIENCY	\$ 458,387
6	EXPANSION FACTOR	<u>1.3356</u>
7	REVENUE DEFICIENCY	<u>\$ 612,209</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
 COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	LONG TERM DEBT	\$620,000	(\$597,488)	\$0	\$22,512	0.69%	6.50%	0.04%
2	LONG TERM DEBT - SHOAF & COSTIN FAMILY	\$300,000	\$0	\$0	\$300,000	9.15%	6.50%	0.59%
3	CUSTOMER DEPOSITS	\$182,895	(\$118,780)	\$0	\$64,115	1.96%	2.00%	0.04%
4	COMMON EQUITY	\$4,405,893	(\$2,861,377)	\$0	\$1,544,516	47.11%	11.00%	5.18%
5	DEFERRED INCOME TAXES	\$937,870	\$0	\$0	\$937,870	28.61%	0.00%	0.00%
6	DEFERRED CREDITS - FCPC & GCI	\$409,330	\$0	\$0	\$409,330	12.49%	0.00%	0.00%
7	PROPANE DEPOSITS & DEBT	\$964,601	(\$964,601)	\$0	\$0	0.00%	0.00%	0.00%
8	REG. ASSET/LIAB. 109	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
9	TAX CREDITS - ZERO COST	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
10	TOTAL	\$7,820,589	(\$4,542,246)	\$0	\$3,278,343	100.00%		5.86%

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE
 AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES.
 SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO
 CONSTRUCT THE RATE BASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE	AMOUNT	RECONCILING ITEMS	ADJUSTMENTS		RECONCILED CAPITAL STRUCTURE
				SPECIFIC	PRO RATA	
1	LONG TERM DEBT	\$620,000	SEE SCHEDULE F-8	(\$597,488)	\$0	\$22,512
2	LONG TERM DEBT - CENTENNIAL MORTG	\$300,000	SEE SCHEDULE F-8	\$0	\$0	\$300,000
3	CUSTOMER DEPOSITS	\$182,895	SEE SCHEDULE F-8	(\$118,780)	\$0	\$64,115
4	COMMON EQUITY	\$4,405,893	SEE SCHEDULE F-8	(\$2,861,377)	\$0	\$1,544,516
5	DEFERRED INCOME TAXES	\$937,870	SEE SCHEDULE F-8	\$0	\$0	\$937,870
6	DEFERRED CREDITS - FCPC	\$409,330	SEE SCHEDULE F-8	\$0	\$0	\$409,330
7	PROPANE DEPOSITS & DEBT	\$964,601	SEE SCHEDULE F-8	(\$964,601)	\$0	\$0
8	REG. ASSET/LIAB. 109	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
9	TAX CREDITS - ZERO COST	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
10	TOTAL	<u>\$7,820,589</u>		<u>(\$4,542,246)</u>	<u>\$0</u>	<u>\$3,278,343</u>

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST. JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

YEAR ENDED 12/31/23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	DELIVERY CHARGE	TOTAL (4+5)	DOLLAR INCREASE	% INCREASE	INCREASE CENTS PER THERM
1	RS-1	13,785	98,200	\$179,192	\$124,365	\$303,557	\$143,665	47.33%	\$1.4630
2	RS-2	13,932	169,748	223,036	149,354	372,390	176,243	47.33%	1.0383
3	RS-3	8,151	168,591	163,163	121,807	284,970	134,869	47.33%	0.8000
4	GS-1	1,930	132,929	38,590	84,417	123,007	58,216	47.33%	0.4379
5	GS-2	412	209,923	29,260	91,068	120,328	56,948	47.33%	0.2713
6	GS-4	12	95,847	24,000	15,182	39,182	18,544	47.33%	0.1935
7	TS-4	12	164,934	24,000	26,126	50,126	23,723	47.33%	0.1438
8		0	0	0	0	0	0	0.00%	0.0000
9		0	0	0	0	0	0	0.00%	0.0000
10	TOTAL	38,234	1,040,172	\$681,241	\$612,319	\$1,293,560	\$612,209	47.33%	\$0.5886

SUPPORTING SCHEDULES: F-7

RECAP SCHEDULES:

ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
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ST. JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
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DOCKET NO: 20240046-GU
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED	BASE YR + 1	PROJECTED TEST YEAR	PROJECTED TEST YEAR	PROJECTED TEST YEAR
		12/31/22 (PER BOOKS)	COMPANY ADJUSTMENT	AVERAGE YEAR	12/31/23 AVERAGE YEAR	UNADJUSTED AVERAGE YR.	TEST YEAR ADJUSTMENTS	AS ADJUSTED
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$8,719,857	\$0	\$8,719,857	\$9,253,814	\$9,848,703	\$0	\$9,848,703
2	COMMON PLANT ALLOCATED	\$0	(\$216,805)	(\$216,805)	\$0	\$0	(\$298,913)	(\$298,913)
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$90,421	\$0	\$90,421	\$158,646	\$140,262	(\$140,262)	\$0
6	TOTAL	\$8,810,278	(\$216,805)	\$8,593,473	\$9,412,460	\$9,988,966	(\$439,176)	\$9,549,790
<u>DEDUCTIONS</u>								
7	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	ACCUM. DEPR. - UTILITY PLANT	(\$5,938,736)	\$0	(\$5,938,736)	(\$6,180,338)	(\$6,407,028)	\$164,203	(\$6,242,825)
9	TOTAL DEDUCTIONS	(\$5,938,736)	\$0	(\$5,938,736)	(\$6,180,338)	(\$6,407,028)	\$164,203	(\$6,242,825)
10	PLANT NET	\$2,871,542	(\$216,805)	\$2,654,737	\$3,232,122	\$3,581,938	(\$274,973)	\$3,306,965
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	(\$57,241)	\$304,323	\$154,444	(\$518,664)	(\$281,217)	\$356,039	\$74,822
12	TOTAL RATE BASE	\$2,814,301	\$87,518	\$2,809,181	\$2,713,458	\$3,300,721	\$81,066	\$3,381,787
13	NET OPERATING INCOME	(\$86,865)	\$25,631	(\$61,235)	(\$525,826)	(\$611,044)	\$34,073	(\$576,971)
14	RATE OF RETURN	-3.09%		-2.18%		-18.51%		-17.06%

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21
 G-2 p.22, G-2 p.1-3, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	HBV + 1	PROJECTED	PROJECTED	PROJECTED
		12/31/22 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/23 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
1	CASH	\$430,265	(\$329,958)	\$100,307	\$567,621	\$543,752	(\$416,988)	\$126,764
2	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	ACCOUNTS REC. - PROPANE	\$66,140	(\$66,140)	\$0	\$103,513	\$106,391	(\$106,391)	\$0
7	CUST. ACCTS. REC.-GAS	\$102,073	\$0	\$102,073	\$94,021	\$129,528	\$0	\$129,528
8	APPLIANCE A/R	\$194,403	(\$194,403)	\$0	\$80,380	\$95,793	(\$95,793)	\$0
9	ACCOUNTS REC.- MISC	\$3,286	\$0	\$3,286	\$3,791	\$931	(\$931)	\$0
10	MDSE, JOBBING & OTHER 142-2	\$17,110	(\$17,110)	\$0	\$17,099	\$19,535	(\$19,535)	\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$46,923	\$61,000	(\$61,000)	\$0
13	PLANT & OPER. MATERIAL & SUPPL.	\$132,972	\$0	\$132,972	\$163,516	\$167,427	(\$167,427)	\$0
14	OTHER MATERIALS & SUPPLIES	\$27,804	(\$27,804)	\$0	\$31,541	\$31,324	(\$31,324)	\$0
15	APPLIANCE INVENTORY	\$1,703,589	(\$1,703,589)	\$0	\$1,665,812	\$1,629,416	(\$1,629,416)	\$0
16	PREPAYMENTS	\$27,410	(\$18,563)	\$8,847	\$59,425	\$71,420	(\$71,420)	\$0
17	PROPANE INVENTORY FUEL	\$71,312	(\$71,312)	\$0	\$76,405	\$75,475	(\$75,475)	\$0
18	MISC DEFERRED DEBIT	\$98,990	\$0	\$98,990	\$269,414	\$269,414	(\$269,414)	\$0
19	CONSERVATION	(\$95,924)	\$0	(\$95,924)	(\$50,148)	(\$24,760)	\$24,760	\$0
20	UNRECOVERED GAS COST	\$136,117	(\$136,117)	\$0	(\$20,543)	(\$50,532)	\$50,532	\$0
21	TOTAL ASSETS	\$2,915,547	(\$2,564,996)	\$350,551	\$3,108,771	\$3,126,112	(\$2,869,821)	\$256,292

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR. + 1	PROJECTED		PROJECTED TEST YEAR AS ADJUSTED
		12/31/22 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/23 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$92,718	\$0	\$92,718	\$109,199	\$103,135	\$0	\$103,135
3	ACCTS PAY- APPLIANCE	\$516,033	(\$516,033)	\$0	\$475,422	\$467,813	(\$467,813)	\$0
4	CUSTOMER DEPOSITS-PROPANE	\$9,928	(\$9,928)	\$0	\$10,867	\$12,041	(\$12,041)	\$0
5	CUSTOMER DEPOSITS	\$163,574	(\$163,574)	\$0	\$182,895	\$189,447	(\$189,447)	\$0
6	TAXES ACCRUED-GENERAL	\$33,411	\$6,850	\$40,261	\$23,241	\$23,816	\$0	\$23,816
7	TAXES ACCRUED-INCOME	\$17,545	\$0	\$17,545	\$263,614	\$385,419	(\$385,419)	\$0
8	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$74,443	(\$43,323)	\$31,120	\$84,168	\$83,640	(\$48,675)	\$34,965
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION - REVENUE TRUEUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	MISC. CURRENT LIABILITIES	\$31,964	(\$17,501)	\$14,463	\$49,352	\$43,215	(\$23,661)	\$19,554
14	CUSTOMER ADVANCES FOR APPLIANCES	\$765,281	(\$765,281)	\$0	\$1,081,477	\$704,290	(\$704,290)	\$0
15	OTHER DEFERRED CREDITS	\$460,252	(\$460,252)	\$0	\$409,330	\$405,416	(\$405,416)	\$0
16	ACCUMULATED DEFERRED INC. TAX	\$767,446	(\$767,446)	\$0	\$937,870	\$989,098	(\$989,098)	\$0
17	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL LIABILITIES	\$2,932,595	(\$2,736,488)	\$196,107	\$3,627,435	\$3,407,329	(\$3,225,860)	\$181,470
19	WORKING CAPITAL	(\$57,241)	\$304,323	\$154,444	(\$518,664)	(\$281,217)	\$356,039	\$74,822

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	NG NON-UTILITY	(\$298,913)	(\$298,913)	\$0	
2	CWIP	(\$140,262)	\$0	(\$140,262)	
3		\$0	\$0	\$0	
4		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
5	TOTAL	<u>(\$439,176)</u>	<u>(\$298,913)</u>	<u>(\$140,262)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	NG NON-UTILITY % ALLOCATED	\$164,203	\$164,203	\$0	
7		\$0	\$0	\$0	
8		\$0	\$0	\$0	
9		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
10	TOTAL	<u>\$164,203</u>	<u>\$164,203</u>	<u>\$0</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	\$356,039	\$356,039	\$0	
12	TOTAL RATE BASE ADJUSTMENTS	<u><u>\$81,066</u></u>	<u><u>\$221,328</u></u>	<u><u>(\$140,262)</u></u>	

SUPPORTING SCHEDULES: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA + 1: 12/31/23
WITNESS: STIIT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ASSETS	2022													13 MONTH AVERAGE	REFERENCE
		BEG. BALANCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23		
1	GAS PLANT IN SERV.	\$8,833,856	\$8,976,801	\$8,992,136	\$9,047,339	\$9,081,171	\$9,285,120	\$9,343,999	\$9,390,407	\$9,419,280	\$9,451,482	\$9,484,475	\$9,490,339	\$9,503,181	\$9,253,814	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$126,966	\$140,891	\$141,826	\$137,933	\$278,438	\$128,769	\$173,658	\$152,471	\$165,050	\$165,199	\$149,725	\$161,203	\$140,262	\$158,646	
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	GROSS UTILITY PLANT	\$8,960,822	\$9,117,693	\$9,133,962	\$9,185,273	\$9,359,609	\$9,413,889	\$9,517,657	\$9,542,878	\$9,584,330	\$9,616,682	\$9,634,200	\$9,651,542	\$9,643,444	\$9,412,460	RATE BASE
6	ACCUM. PROVISION FOR DEPR.	(\$6,016,064)	(\$6,046,350)	(\$6,076,257)	(\$6,103,675.10)	(\$6,127,813.10)	(\$6,158,291.10)	(\$6,190,857.10)	(\$6,199,269.10)	(\$6,221,705)	(\$6,252,675)	(\$6,285,367)	(\$6,317,155)	(\$6,348,914)	(\$6,180,338)	
7	NET PLANT	\$2,944,759	\$3,071,342	\$3,057,705	\$3,081,598	\$3,231,796	\$3,255,598	\$3,326,800	\$3,343,609	\$3,362,625	\$3,364,006	\$3,348,833	\$3,334,386	\$3,294,530	\$3,232,122	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$3,189,608	\$3,194,051	\$3,229,128	\$3,382,974	\$3,448,998	\$3,514,749	\$3,580,912	\$3,707,959	\$3,756,958	\$3,803,315	\$3,769,060	\$3,823,413	\$3,795,408	\$3,553,579	
11	TOTAL PROPERTY & INVEST.	\$3,189,608	\$3,194,051	\$3,229,128	\$3,382,974	\$3,448,998	\$3,514,749	\$3,580,912	\$3,707,959	\$3,756,958	\$3,803,315	\$3,769,060	\$3,823,413	\$3,795,408	\$3,553,579	
12	CASH	\$546,711	\$746,923	\$818,034	\$1,095,028	\$713,191	\$834,861	\$705,343	\$386,627	\$444,762	\$287,158	\$299,311	\$264,703	\$236,416	\$567,621	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS REC. - PROPANE	\$121,668	\$91,545	\$84,390	\$121,255	\$122,618	\$75,073	\$90,912	\$149,723	\$60,220	\$81,950	\$104,688	\$106,883	\$134,745	\$103,513	
18	CUST. ACCTS. REC. - GAS	\$157,304	\$172,524	\$139,968	\$105,488	\$109,281	\$67,034	\$79,036	\$62,122	\$44,126	\$60,559	\$53,138	\$49,383	\$122,305	\$94,021	WORKING CAP.
19	APPLIANCE A/R	\$86,577	\$46,732	\$50,120	\$46,829	\$48,935	\$61,875	\$65,840	\$43,722	\$77,092	\$43,317	\$69,987	\$136,821	\$267,098	\$80,380	WORKING CAP.
20	ACCOUNTS REC. - MISC	\$9,056	\$4,166	\$8,503	\$1,660	\$530	\$10,658	\$1,357	\$521	\$1,687	\$8,311	\$908	\$990	\$931	\$3,791	
21	MDSE, JOBBING & OTHER 142-2 & 142-9	\$16,586	\$17,830	\$15,628	\$15,613	\$15,641	\$15,649	\$17,020	\$17,023	\$16,548	\$17,013	\$19,618	\$18,583	\$19,535	\$17,099	
22	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	INVENTORY - APPLIANCE DEPOSIT	\$0	\$0	\$0	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$46,923	
24	PLANT & OPER. MATERIAL & SUPPL.	\$140,058	\$136,031	\$138,775	\$141,260	\$142,184	\$167,009	\$156,734	\$171,134	\$171,437	\$179,914	\$186,186	\$204,098	\$190,893	\$163,516	
25	OTHER MATERIALS & SUPPLIES	\$29,982	\$30,538	\$30,263	\$30,301	\$30,714	\$30,879	\$31,385	\$32,377	\$32,257	\$32,151	\$32,844	\$35,018	\$31,324	\$31,541	
26	APPLIANCE INVENTORY	\$1,733,941	\$1,772,462	\$1,775,777	\$1,843,359	\$1,711,787	\$1,743,682	\$1,768,340	\$1,732,591	\$1,694,668	\$1,634,704	\$1,533,523	\$1,453,591	\$1,257,132	\$1,665,812	
27	PREPAYMENTS	\$44,175	\$51,672	\$51,672	\$51,109	\$50,942	\$56,784	\$64,196	\$63,792	\$63,737	\$69,377	\$68,034	\$65,622	\$71,420	\$59,425	
28	PROPANE INVENTORY - FUEL	\$64,597	\$62,551	\$62,361	\$90,354	\$92,991	\$67,844	\$90,134	\$88,361	\$82,708	\$76,371	\$83,043	\$79,451	\$52,504	\$76,405	
29	TOTAL CURR. & ACCR. ASSETS	\$2,950,656	\$3,132,975	\$3,175,491	\$3,603,255	\$3,099,814	\$3,192,350	\$3,131,297	\$2,808,992	\$2,750,242	\$2,551,824	\$2,512,280	\$2,476,144	\$2,445,304	\$2,910,048	
30	MISC. DEFERRED DEBITS	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	
31	CONSERVATION	(\$80,968)	(\$90,600)	(\$85,848)	(\$85,181)	(\$67,528)	(\$61,450)	(\$50,540)	(\$43,250)	(\$16,374)	(\$16,604)	(\$15,573)	(\$13,250)	(\$24,760)	(\$50,148)	
32	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	OTHER WIP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNRECOVERED GAS COST	\$110,178	\$76,156	\$45,096	\$12,325	(\$41,100)	(\$60,193)	(\$70,552)	(\$67,402)	(\$64,336)	(\$63,537)	(\$53,469)	(\$39,699)	(\$50,532)	(\$20,543)	WORKING CAP.
36		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	TOTAL DEFERRED CHARGES	\$298,624	\$254,970	\$228,662	\$196,558	\$160,786	\$147,771	\$148,322	\$158,762	\$188,704	\$189,273	\$200,372	\$216,465	\$194,122	\$198,723	
38	TOTAL ASSETS	\$9,383,647	\$9,653,339	\$9,690,985	\$10,264,384.16	\$9,941,394	\$10,110,468	\$10,187,332	\$10,019,323	\$10,058,529	\$9,908,420	\$9,830,546	\$9,850,409	\$9,729,363	\$9,894,472	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

		DEC 2022													13 MONTH		
LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	AVERAGE	REFERENCE	
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	CAP. STRUCT.
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	CAP. STRUCT.
3	UNAPPROPRIATED RET. EARN.	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	CAP. STRUCT.
4	UNDISTRIBUTED SUBS.EARN.	\$465,394	\$46,853	\$77,257	\$170,431	\$247,014	\$283,932	\$303,020	\$358,076	\$334,616	\$365,334	\$438,106	\$500,645	\$506,766	\$315,188		CAP. STRUCT.
5	TOTAL STOCKHOLDERS EQUIT	\$4,113,914	\$4,160,768	\$4,191,171	\$4,284,345	\$4,360,928	\$4,397,846	\$4,416,935	\$4,471,991	\$4,448,530	\$4,479,248	\$4,552,020	\$4,614,559	\$4,620,681	\$4,393,303		
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCT.
8	OTHER LT DEBT	\$1,881,428	\$1,880,162	\$1,879,065	\$1,877,672	\$1,876,328	\$1,875,036	\$1,873,853	\$1,872,492	\$1,871,238	\$1,869,978	\$1,868,655	\$1,867,494	\$1,865,142	\$1,873,734		CAP. STRUCT.
9	TOTAL LONG TERM DEBT	\$1,881,428	\$1,880,162	\$1,879,065	\$1,877,672	\$1,876,328	\$1,875,036	\$1,873,853	\$1,872,492	\$1,871,238	\$1,869,978	\$1,868,655	\$1,867,494	\$1,865,142	\$1,873,734		
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	ACCOUNTS PAYABLE	\$221,030	\$210,340	\$71,569	\$81,980	\$112,980	\$71,359	\$103,958	\$80,757	\$105,713	\$72,681	\$65,229	\$79,788	\$142,203	\$109,199		WORKING CAP.
12	ACCTS PAY- APPLIANCE	\$492,237	\$411,324	\$414,084	\$811,222	\$491,847	\$551,533	\$605,466	\$379,957	\$360,138	\$415,598	\$427,510	\$430,173	\$389,401	\$475,422		
13	CUSTOMER DEPOSITS-PROPANE	\$10,045	\$10,496	\$10,246	\$10,346	\$10,698	\$10,498	\$10,540	\$10,740	\$11,047	\$11,047	\$11,611	\$11,911	\$12,041	\$10,867		
14	CUSTOMER DEPOSITS	\$178,528	\$180,108	\$181,313	\$177,482	\$179,722	\$181,772	\$184,382	\$184,812	\$184,073	\$184,417	\$184,504	\$187,077	\$189,447	\$182,895		CAP. STRUCT.
15	TAXES ACCRUED-GENERAL	\$5,615	\$15,263	\$20,517	\$19,549	\$32,961	\$39,590	\$23,252	\$30,866	\$21,952	\$19,544	\$33,314	\$26,619	\$13,090	\$23,241		WORKING CAP.
16	TAXES ACCRUED-INCOME	\$148,854	\$148,854	\$172,692	\$199,938	\$225,360	\$245,286	\$261,611	\$290,996	\$305,528	\$322,553	\$348,667	\$371,217	\$385,419	\$263,614		WORKING CAP.
17	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TAX COLLECTIONS PAYABLE	\$92,776	\$72,172	\$78,049	\$118,428	\$93,892	\$85,865	\$112,435	\$65,475	\$77,702	\$75,730	\$73,552	\$62,196	\$85,910	\$84,168		WORKING CAP.
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	MISC. CURRENT LIABILITIES	\$0	\$81,726	\$74,006	\$0	\$72,141	\$77,806	\$0	\$84,375	\$88,555	\$0	\$83,190	\$79,782	\$0	\$49,352		WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$1,149,085	\$1,130,283	\$1,022,476	\$1,418,945	\$1,219,600	\$1,263,708	\$1,301,645	\$1,127,976	\$1,154,707	\$1,101,570	\$1,227,578	\$1,248,764	\$1,217,512	\$1,198,758		3,627,435
24	CUSTOMER ADVANCES FOR APPL	\$866,558	\$1,113,709	\$1,234,099	\$1,323,491	\$1,128,851	\$1,222,434	\$1,247,699	\$1,203,907	\$1,245,340	\$1,123,154	\$852,066	\$793,609	\$704,290	\$1,081,477		
25	OTHER DEFERRED CREDITS	\$434,791	\$430,548	\$426,304	\$422,061	\$417,817	\$413,574	\$409,330	\$405,087	\$400,843	\$396,600	\$392,356	\$388,113	\$383,869	\$409,330		CAP. STRUCT.
26	ACCUMULATED DEFERRED INC. T/	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870		CAP. STRUCT.
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL DEFERRED CREDITS	\$2,239,219	\$2,482,126	\$2,598,273	\$2,683,422	\$2,484,538	\$2,573,877	\$2,594,899	\$2,546,864	\$2,584,054	\$2,457,623	\$2,182,292	\$2,119,591	\$2,026,029	\$2,428,677		
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	TOTAL CAPITAL. & LIAB.	\$9,383,647	\$9,653,339	\$9,690,986	\$10,264,384	\$9,941,394	\$10,110,468	\$10,187,331	\$10,019,322	\$10,058,529	\$9,908,420	\$9,830,545	\$9,850,409	\$9,729,363	\$9,894,472		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

2023

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$9,503,181	\$9,530,984	\$9,564,135	\$9,590,576	\$9,617,921	\$9,645,647	\$9,999,898	\$10,027,611	\$10,052,233	\$10,078,969	\$10,107,180	\$10,134,839	\$10,179,968	\$9,848,703	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	GROSS UTILITY PLANT	\$9,643,444	\$9,671,246	\$9,704,397	\$9,730,839	\$9,758,184	\$9,785,909	\$10,140,160	\$10,167,874	\$10,192,496	\$10,219,232	\$10,247,443	\$10,275,102	\$10,320,231	\$9,988,966	
6	ACCUM. PROVISION FOR DEPR.	(\$6,348,914)	(\$6,362,931)	(\$6,377,346)	(\$6,390,177)	(\$6,403,987)	(\$6,418,255)	(\$6,389,175)	(\$6,404,766)	(\$6,417,337)	(\$6,432,093)	(\$6,448,401)	(\$6,464,235)	(\$6,433,744)	(\$6,407,028)	RATE BASE
7	NET PLANT	\$3,294,530	\$3,308,315	\$3,327,051	\$3,340,662	\$3,354,196	\$3,367,655	\$3,750,985	\$3,763,108	\$3,775,158	\$3,787,139	\$3,799,042	\$3,810,867	\$3,886,487	\$3,581,938	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	
11	TOTAL PROPERTY & INVEST.	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	
12	CASH	\$236,416	\$746,923	\$818,034	\$1,095,028	\$713,191	\$834,861	\$1,205,343	\$886,627	\$944,762	\$787,158	\$799,311	\$764,703	\$1,036,416	\$836,059	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS REC.- PROPANE	\$134,745	\$91,545	\$84,390	\$121,255	\$122,618	\$75,073	\$90,912	\$149,723	\$60,219	\$81,952	\$107,040	\$131,804	\$131,804	\$106,391	
18	CUST. ACCTS. REC.-GAS	\$122,305	\$174,887	\$119,996	\$116,304	\$134,623	\$112,135	\$118,858	\$106,249	\$102,299	\$107,832	\$106,490	\$116,434	\$120,964	\$119,952	WORKING CAP.
19	APPLIANCE A/R	\$286,936	\$46,732	\$50,120	\$46,829	\$48,935	\$61,875	\$65,840	\$43,722	\$77,092	\$43,317	\$69,987	\$136,821	\$267,098	\$95,793	
20	ACCOUNTS REC.- MISC	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	
21	MDSE, JOBBING & OTHER 142-2	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	
22	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	INVENTORY - APPLIANCE DEPOSIT	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	
24	PLANT & OPER.MATERIAL & SUPPL.	\$190,893	\$136,031	\$138,775	\$141,260	\$142,184	\$167,009	\$156,734	\$171,134	\$171,437	\$179,914	\$186,186	\$204,098	\$190,893	\$167,427	
25	OTHER MATERIALS & SUPPLIES	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	
26	APPLIANCE INVENTORY	\$1,260,786	\$1,772,462	\$1,775,777	\$1,843,359	\$1,711,787	\$1,743,682	\$1,768,340	\$1,732,591	\$1,694,668	\$1,634,704	\$1,533,523	\$1,453,591	\$1,257,132	\$1,629,416	
27	PREPAYMENTS	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	
28	PROPANE INVENTORY -FUEL	\$52,504	\$62,551	\$62,361	\$90,354	\$92,991	\$67,844	\$90,134	\$88,361	\$82,708	\$76,371	\$83,043	\$79,451	\$52,504	\$75,475	
29	TOTAL CURR. & ACCR. ASSETS	\$2,468,796	\$3,215,341	\$3,233,662	\$3,638,598	\$3,150,539	\$3,246,690	\$3,680,370	\$3,362,617	\$3,317,395	\$3,095,458	\$3,069,790	\$3,071,112	\$3,241,021	\$3,214,722	
30	MISC. DEFERRED DEBITS	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	
31	CONSERVATION	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	
32	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	OTHER WIP-ENVIROMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNRECOVERED GAS COST	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	
36		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	TOTAL DEFERRED CHARGES	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	\$194,122	
38	TOTAL ASSETS	\$9,752,855	\$10,513,186	\$10,550,243	\$10,968,790	\$10,494,265	\$10,603,874	\$11,420,885	\$11,115,254	\$11,082,083	\$10,872,127	\$10,858,362	\$10,871,509	\$11,117,038	\$10,786,190	

SUPPORTING SCHEDULES: G-1 p.10, G-6 p.1

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	CAP. STRUCT.
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	CAP. STRUCT.
3	UNAPPROPRIATED RET. EARN.	\$3,812,520	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,337,603	\$4,297,212	CAP. STRUCT.
4	UNDISTRIBUTED SUBS.EARN.	\$525,083	\$550,069	\$715,432	\$756,729	\$505,267	\$588,250	\$882,006	\$775,763	\$725,666	\$581,922	\$464,619	\$557,491	\$466,900	\$622,707	
5	TOTAL STOCKHOLDERS EQUITY	\$4,638,997	\$5,189,066	\$5,354,429	\$5,395,726	\$5,144,264	\$5,227,247	\$5,521,003	\$5,414,760	\$5,364,663	\$5,220,919	\$5,103,616	\$5,196,488	\$5,105,897	\$5,221,313	
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	LONG TERM DEBT - ALL	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,665,142	\$2,157,450	CAP. STRUCT.
9	TOTAL LONG TERM DEBT	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,665,142	\$2,157,450	
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	ACCOUNTS PAYABLE	\$142,203	\$210,340	\$71,569	\$81,980	\$112,980	\$71,359	\$103,958	\$80,757	\$105,713	\$72,681	\$65,229	\$79,788	\$142,203	\$103,135	WORKING CAP.
12	ACCTS PAY- APPLIANCE	\$393,311	\$411,324	\$414,084	\$811,222	\$491,847	\$551,533	\$605,466	\$379,957	\$360,138	\$415,598	\$427,510	\$430,173	\$389,401	\$467,813	
13	CUSTOMER DEPOSITS-PROPANE	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	
14	CUSTOMER DEPOSITS	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	CAP. STRUCT.
15	TAXES ACCRUED-GENERAL	\$13,090	\$15,263	\$20,517	\$19,549	\$32,961	\$39,590	\$23,252	\$30,866	\$21,952	\$19,544	\$33,314	\$26,619	\$13,090	\$23,816	WORKING CAP.
16	TAXES ACCRUED-INCOME	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	\$385,419	
17	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TAX COLLECTIONS PAYABLE	\$85,910	\$72,172	\$78,049	\$118,428	\$93,892	\$85,865	\$112,435	\$65,475	\$77,702	\$75,730	\$73,552	\$62,196	\$85,910	\$83,640	WORKING CAP.
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	MISC. CURRENT LIABILITIES	\$0	\$81,726	\$74,006	\$0	\$72,141	\$77,806	\$0	\$84,375	\$88,555	\$0	\$83,190	\$0	\$0	\$43,215	
23	TOTAL CURR.& ACCRUED LIAB.	\$1,221,422	\$1,377,732	\$1,245,132	\$1,618,086	\$1,390,728	\$1,413,060	\$1,432,020	\$1,228,337	\$1,240,967	\$1,170,460	\$1,269,704	\$1,185,684	\$1,217,512	\$1,308,526	
24	CUSTOMER ADVANCES FOR APPL	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	WORKING CAP.
25	OTHER DEFERRED CREDITS	\$383,869	\$430,548	\$426,305	\$422,062	\$417,819	\$413,576	\$409,333	\$405,090	\$400,847	\$396,604	\$392,361	\$388,118	\$383,875	\$405,416	
26	ACCUMULATED DEFERRED INC. T/	\$937,870	\$946,408	\$954,946	\$963,484	\$972,022	\$980,560	\$989,098	\$997,636	\$1,006,174	\$1,014,712	\$1,023,250	\$1,031,788	\$1,040,322	\$989,098	
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL DEFERRED CREDITS	\$2,026,029	\$2,081,245	\$2,085,540	\$2,089,835	\$2,094,130	\$2,098,425	\$2,102,720	\$2,107,015	\$2,111,310	\$2,115,605	\$2,119,900	\$2,124,195	\$2,128,486	\$2,098,803	
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL OPERATING RESERVES	\$2,026,029	\$2,081,245	\$2,085,540	\$2,089,835	\$2,094,130	\$2,098,425	\$2,102,720	\$2,107,015	\$2,111,310	\$2,115,605	\$2,119,900	\$2,124,195	\$2,128,486	\$2,098,803	
31	TOTAL CAPITAL. & LIAB.	\$9,751,590	\$10,513,186	\$10,550,243	\$10,968,790	\$10,494,265	\$10,603,874	\$11,420,885	\$11,115,255	\$11,082,083	\$10,872,126	\$10,858,362	\$10,871,509	\$11,117,038	\$10,786,093	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA + 1: 12/31/23
WITNESS: STITT

DOCKET NO: 20240046-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/23

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149
3	374	LAND AND LAND RIGHTS	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685
4	375	BUILDINGS & IMPROVEMENTS	\$164,244	\$164,244	\$164,244	\$164,244	\$164,244	\$164,244	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$164,837
5	376	MAINS (STEEL)	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346	\$3,072,346
6	376	MAINS (PLASTIC)	\$1,471,660	\$1,471,660	\$1,480,725	\$1,480,725	\$1,489,582	\$1,511,046	\$1,545,521	\$1,571,046	\$1,571,046	\$1,571,046	\$1,588,522	\$1,588,522	\$1,596,457	\$1,533,658
7	378	M & R EQUIPMENT - GENERAL	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447
8	379	M & R EQUIPMENT - CITY	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066
9	380	DIST PLANT -SERVICES (STEEL)	\$93,042	\$92,958	\$92,874	\$92,789	\$92,603	\$92,298	\$92,298	\$92,214	\$91,286	\$91,202	\$91,202	\$91,033	\$90,948	\$92,058
10	380	DIST PLANT -SERVICES (PLASTIC)	\$1,055,945	\$1,060,529	\$1,064,626	\$1,075,871	\$1,089,759	\$1,106,659	\$1,120,480	\$1,127,975	\$1,147,905	\$1,154,090	\$1,167,088	\$1,172,411	\$1,176,327	\$1,116,897
11	381	METERS	\$707,934	\$754,015	\$754,015	\$776,559	\$785,421	\$809,683	\$809,683	\$849,460	\$849,460	\$870,628	\$870,628	\$870,305	\$870,305	\$813,700
12	382	METER INSTALLATIONS	\$117,049	\$117,480	\$118,002	\$119,245	\$120,697	\$122,210	\$123,384	\$124,298	\$125,859	\$126,409	\$127,777	\$128,328	\$128,874	\$123,047
13	383	REGULATORS	\$252,243	\$259,429	\$259,429	\$259,429	\$262,733	\$268,083	\$268,083	\$268,083	\$274,999	\$276,372	\$276,372	\$276,372	\$276,372	\$267,538
14	384	REGULATOR INSTALL HOUSE	\$74,525	\$75,002	\$75,486	\$76,361	\$77,676	\$78,961	\$80,125	\$80,870	\$82,263	\$82,719	\$83,870	\$84,351	\$84,880	\$79,776
15	385	INDUSTRIAL M & R EQUIPMENT	\$51,727	\$51,727	\$51,727	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,010
16	387	OTHER EQUIPMENT	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469
17	389	LAND AND LAND RIGHTS	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220
18	390	STRUCTURES & IMPROVEMENTS	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162
19	391.1	OFFICE FURNITURE	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904
20	391.2	OFFICE EQUIPMENT	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$24,351
21	391.3	COMPUTERS	\$91,281	\$91,281	\$91,281	\$91,281	\$91,281	\$102,528	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$102,642
22	392.0	TRANSPORTATION	\$473,052	\$557,322	\$558,572	\$575,208	\$571,548	\$687,901	\$687,901	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$619,177
23	394	TOOLS AND WORK EQUIPMENT	\$57,903	\$57,903	\$57,903	\$58,980	\$58,980	\$61,398	\$61,398	\$61,398	\$61,398	\$63,954	\$63,954	\$63,954	\$63,954	\$61,006
24	396	POWER OPERATED EQUIPMENT	\$110,723	\$110,723	\$110,723	\$110,723	\$110,723	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$112,262
25	397	COMMUNICATION EQUIPMENT	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408
26	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27																\$0
28																\$0
29																\$0
30																\$0
31																\$0
32																\$0
33																\$0
34																\$0
35																\$0
36																\$0
37																\$0
38																\$0
39																\$0
40		TOTAL PLANT IN SERVICE	\$8,833,856	\$8,976,801	\$8,992,136	\$9,047,339	\$9,081,171	\$9,285,120	\$9,343,999	\$9,390,407	\$9,419,280	\$9,451,482	\$9,484,475	\$9,490,339	\$9,503,181	\$9,253,814

SUPPORTING SCHEDULES: G-1 p.23-25, G-6 p.1

RECAP SCHEDULES: G-1 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

DOCKET NO: 20240046-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/24

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE
1	301	ORGANIZATIONAL COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	303	INTANGIBLE PLANT	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149
3	374	LAND AND LAND RIGHTS	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685	\$209,685
4	375	BUILDINGS & IMPROVEMENTS	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207	\$165,207
5	376	MAINS (STEEL)	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862	\$3,062,862
6	376	MAINS (PLASTIC)	\$1,605,941	\$1,605,941	\$1,605,941	\$1,605,941	\$1,605,941	\$1,605,941	\$1,715,254	\$1,715,254	\$1,715,254	\$1,715,254	\$1,715,254	\$1,715,254	\$1,715,254	\$1,664,802
7	378	M & R EQUIPMENT - GENERAL	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$103,447	\$152,947	\$152,947	\$152,947	\$152,947	\$152,947	\$152,947	\$152,947	\$130,101
8	379	M & R EQUIPMENT - CITY	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$459,066	\$521,566	\$521,566	\$521,566	\$521,566	\$521,566	\$521,566	\$521,566	\$492,720
9	380	DIST PLANT -SERVICES (STEEL)	\$90,948	\$90,864	\$90,780	\$90,695	\$90,509	\$90,204	\$90,204	\$90,120	\$89,192	\$89,107	\$89,107	\$88,939	\$88,854	\$89,963
10	380	DIST PLANT -SERVICES (PLASTIC)	\$1,176,327	\$1,188,594	\$1,200,981	\$1,211,942	\$1,223,706	\$1,235,964	\$1,248,350	\$1,260,377	\$1,270,642	\$1,283,029	\$1,295,415	\$1,307,801	\$1,319,950	\$1,247,929
11	381	METERS	\$870,305	\$875,931	\$881,557	\$887,042	\$892,668	\$898,294	\$932,874	\$938,500	\$944,126	\$948,556	\$954,182	\$959,485	\$965,111	\$919,126
12	382	METER INSTALLATIONS	\$128,874	\$130,086	\$131,305	\$132,467	\$133,665	\$134,858	\$136,092	\$137,290	\$138,152	\$139,372	\$140,606	\$141,811	\$143,014	\$135,969
13	383	REGULATORS	\$276,372	\$284,103	\$292,015	\$299,927	\$307,839	\$315,750	\$323,662	\$331,574	\$339,486	\$347,218	\$355,129	\$363,041	\$370,953	\$323,621
14	384	REGULATOR INSTALL HOUSE	\$84,880	\$85,931	\$86,984	\$87,990	\$88,922	\$89,063	\$91,116	\$92,151	\$93,036	\$94,088	\$95,141	\$96,163	\$97,212	\$91,060
15	385	INDUSTRIAL M & R EQUIPMENT	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395	\$53,395
16	387	OTHER EQUIPMENT	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469
17	389	LAND AND LAND RIGHTS	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220
18	390	STRUCTURES & IMPROVEMENTS	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162
19	391.1	OFFICE FURNITURE	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904
20	391.2	OFFICE EQUIPMENT	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310
21	391.3	COMPUTERS	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$118,569	\$118,569	\$118,569	\$118,569	\$118,569	\$118,569	\$118,569	\$114,971
22	392.0	TRANSPORTATION	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$675,793	\$675,793	\$675,793	\$675,793	\$675,793	\$675,793	\$675,793	\$668,124
23	394	TOOLS AND WORK EQUIPMENT	\$63,954	\$63,954	\$68,993	\$68,993	\$68,993	\$68,993	\$69,776	\$69,776	\$69,776	\$69,776	\$69,776	\$69,776	\$69,776	\$68,639
24	396	POWER OPERATED EQUIPMENT	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$160,923	\$160,923	\$160,923	\$160,923	\$160,923	\$160,923	\$160,923	\$138,908
25	397	COMMUNICATION EQUIPMENT	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408
26	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28																\$0
29																\$0
30																\$0
31																\$0
32																\$0
33																\$0
34																\$0
35																\$0
36																\$0
37																\$0
38																\$0
39																\$0
40		TOTAL PLANT IN SERVICE	\$9,503,181	\$9,530,984	\$9,564,135	\$9,590,576	\$9,617,921	\$9,645,647	\$9,999,898	\$10,027,611	\$10,052,233	\$10,078,969	\$10,107,180	\$10,134,839	\$10,179,968	\$9,848,703

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YEAR DATA + 1: 12/31/23
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	13 MONTH AVERAGE	
1	301	ORGANIZATIONAL COSTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	303	INTANGIBLE PLANT	3.3%	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	
3	374	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	375	BUILDINGS & IMPROVEMENTS	2.7%	\$28,690	\$29,059	\$29,429	\$29,798	\$30,168	\$30,539	\$30,910	\$31,282	\$31,654	\$32,025	\$32,397	\$32,769	\$33,141	\$30,912	
5	376	MAINS (STEEL)	3.0%	\$2,969,441	\$2,885,802	\$2,893,483	\$2,901,164	\$2,908,845	\$2,916,526	\$2,924,207	\$2,931,887	\$2,939,568	\$2,947,249	\$2,954,930	\$2,962,611	\$2,970,292	\$2,977,973	\$2,931,231
6	376	MAINS (PLASTIC)	3.2%	\$941,862	\$945,786	\$949,723	\$953,671	\$957,632	\$961,632	\$965,708	\$969,863	\$974,053	\$978,242	\$982,455	\$986,691	\$990,938	\$995,185	\$966,020
7	378	M & R EQUIPMENT - GENERAL	2.7%	\$72,853	\$73,086	\$73,318	\$73,551	\$73,784	\$74,017	\$74,249	\$74,482	\$74,715	\$74,948	\$75,180	\$75,413	\$75,646	\$75,879	\$74,249
8	379	M & R EQUIPMENT - CITY	1.9%	\$403,060	\$403,787	\$404,514	\$405,241	\$405,967	\$406,694	\$407,421	\$408,148	\$408,875	\$409,602	\$410,329	\$411,055	\$411,782	\$412,509	\$407,421
9	380	DIST PLANT -SERVICES (STEEL)	8.0%	\$111,235	\$111,696	\$112,153	\$112,520	\$112,899	\$113,277	\$113,656	\$114,035	\$114,414	\$114,793	\$115,172	\$115,551	\$115,930	\$116,309	\$111,752
10	380	DIST PLANT -SERVICES (PLASTIC)	3.1%	\$289,503	\$388,177	\$390,922	\$391,531	\$393,273	\$395,015	\$396,757	\$398,500	\$399,242	\$400,984	\$402,726	\$404,468	\$406,210	\$407,952	\$390,476
11	381	METERS	3.9%	\$414,016	\$416,392	\$418,768	\$421,144	\$423,520	\$425,896	\$428,272	\$426,319	\$428,950	\$431,581	\$434,212	\$436,843	\$439,474	\$442,105	\$428,911
12	382	METER INSTALLATIONS	3.9%	\$51,716	\$52,057	\$52,416	\$52,775	\$53,134	\$53,493	\$53,852	\$54,211	\$54,570	\$54,929	\$55,288	\$55,647	\$56,006	\$56,365	\$53,481
13	383	REGULATORS	3.3%	\$134,142	\$134,665	\$135,378	\$136,092	\$136,806	\$137,520	\$138,234	\$138,948	\$139,662	\$140,376	\$141,090	\$141,804	\$142,518	\$143,232	\$138,272
14	384	REGULATOR INSTALL HOUSE	3.9%	\$23,634	\$23,858	\$24,094	\$24,330	\$24,566	\$24,802	\$25,038	\$25,274	\$25,510	\$25,746	\$25,982	\$26,218	\$26,454	\$26,690	\$24,733
15	385	INDUSTRIAL M & R EQUIPMENT	3.7%	\$18,601	\$18,761	\$18,920	\$19,082	\$19,247	\$19,411	\$19,576	\$19,741	\$19,905	\$20,070	\$20,235	\$20,399	\$20,564	\$20,729	\$19,578
16	387	OTHER EQUIPMENT	7.1%	\$18,287	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,840
17	389	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	390	STRUCTURES & IMPROVEMENTS	1.8%	\$123,947	\$124,214	\$124,481	\$124,749	\$125,016	\$125,283	\$125,550	\$125,818	\$126,085	\$126,352	\$126,619	\$126,887	\$127,154	\$127,421	\$125,550
19	391.1	OFFICE FURNITURE	6.6%	\$7,754	\$7,814	\$7,874	\$7,934	\$7,994	\$8,054	\$8,114	\$8,174	\$8,234	\$8,293	\$8,353	\$8,413	\$8,473	\$8,533	\$8,114
20	391.2	OFFICE EQUIPMENT	12.0%	\$10,103	\$10,329	\$10,556	\$10,783	\$11,009	\$11,236	\$11,463	\$11,690	\$11,917	\$12,144	\$12,371	\$12,598	\$12,825	\$13,052	\$11,513
21	391.3	COMPUTERS	7.6%	\$47,818	\$48,396	\$48,974	\$49,552	\$50,130	\$50,708	\$51,286	\$51,864	\$52,442	\$53,020	\$53,598	\$54,176	\$54,754	\$55,332	\$51,560
22	392.0	TRANSPORTATION	16.9%	\$244,671	\$251,926	\$259,784	\$267,768	\$270,983	\$279,851	\$289,539	\$275,902	\$285,145	\$294,388	\$303,631	\$312,874	\$322,116	\$331,359	\$281,429
23	394	TOOLS AND WORK EQUIPMENT	4.9%	\$21,317	\$21,554	\$21,790	\$22,029	\$22,269	\$22,515	\$22,766	\$23,017	\$23,267	\$23,523	\$23,784	\$24,046	\$24,307	\$24,568	\$22,783
24	396	POWER OPERATED EQUIPMENT	6.4%	\$72,501	\$73,091	\$73,682	\$74,272	\$74,863	\$75,460	\$76,064	\$76,668	\$77,272	\$77,875	\$78,479	\$79,083	\$79,687	\$80,291	\$76,077
25	397	COMMUNICATION EQUIPMENT	20.3%	(\$2,236)	(\$718)	(\$694)	(\$670)	(\$647)	(\$623)	(\$599)	(\$575)	(\$551)	(\$527)	(\$504)	(\$480)	(\$456)	(\$432)	(\$714)
26	398	MISC. EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27																	\$0	
28																	\$0	
29																	\$0	
30																	\$0	
31																	\$0	
32																	\$0	
33		DEPRECIATION RESERVE		6,016,064	6,046,350	6,076,257	6,103,675	6,127,813	6,158,291	6,190,857	6,199,269	6,221,705	6,252,675	6,285,367	6,317,155	6,348,914	6,180,338	
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	
35	108	TOTAL DEPRECIATION RESERVE		\$6,016,064	\$6,046,350	\$6,076,257	\$6,103,675	\$6,127,813	\$6,158,291	\$6,190,857	\$6,199,269	\$6,221,705	\$6,252,675	\$6,285,367	\$6,317,155	\$6,348,914	\$6,180,338	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE	
1	301	ORGANIZATIONAL COSTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	303	INTANGIBLE PLANT	3.3%	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	
3	374	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	375	BUILDINGS & IMPROVEMENTS	2.7%	\$33,141	\$33,513	\$33,884	\$34,256	\$34,628	\$35,000	\$35,371	\$35,743	\$36,115	\$36,486	\$36,858	\$37,230	\$37,602	\$35,371	
5	376	MAINS (STEEL)	3.0%	\$2,970,292	\$2,977,949	\$2,985,606	\$2,993,263	\$3,000,921	\$3,008,578	\$3,016,235	\$3,023,892	\$3,031,549	\$3,039,206	\$3,046,864	\$3,054,521	\$3,062,178	\$3,069,835	\$3,016,235
6	376	MAINS (PLASTIC)	3.2%	\$990,938	\$995,221	\$999,503	\$1,003,786	\$1,008,068	\$1,012,351	\$1,016,634	\$1,020,917	\$1,025,200	\$1,030,500	\$1,035,075	\$1,039,649	\$1,044,223	\$1,048,797	\$1,017,182
7	378	M & R EQUIPMENT - GENERAL	2.7%	\$75,646	\$75,879	\$76,112	\$76,344	\$76,577	\$76,810	\$77,042	\$77,275	\$77,508	\$77,741	\$77,974	\$78,207	\$78,440	\$78,673	\$77,252
8	379	M & R EQUIPMENT - CITY	1.9%	\$411,782	\$412,509	\$413,236	\$413,963	\$414,689	\$415,416	\$416,143	\$416,870	\$417,597	\$418,324	\$419,051	\$420,022	\$421,093	\$422,164	\$416,330
9	380	DIST PLANT -SERVICES (STEEL)	8.0%	\$110,999	\$111,521	\$112,042	\$112,562	\$113,083	\$113,603	\$114,124	\$114,644	\$115,165	\$115,685	\$116,206	\$116,726	\$117,247	\$117,767	\$113,628
10	380	DIST PLANT -SERVICES (PLASTIC)	3.1%	\$411,033	\$413,969	\$417,056	\$418,747	\$421,271	\$424,320	\$427,369	\$430,418	\$433,467	\$436,516	\$439,565	\$442,614	\$445,663	\$448,712	\$427,322
11	381	METERS	3.9%	\$444,171	\$428,511	\$412,869	\$397,104	\$381,498	\$365,910	\$350,388	\$334,931	\$319,492	\$302,874	\$287,468	\$271,757	\$256,386	\$241,075	\$350,258
12	382	METER INSTALLATIONS	3.9%	\$55,292	\$55,690	\$56,100	\$56,456	\$56,852	\$57,247	\$57,687	\$58,095	\$58,517	\$58,907	\$59,329	\$59,751	\$60,173	\$60,595	\$57,590
13	383	REGULATORS	3.3%	\$142,589	\$143,179	\$143,971	\$144,785	\$145,621	\$146,478	\$147,357	\$148,258	\$149,181	\$149,946	\$150,911	\$151,899	\$152,908	\$153,917	\$147,468
14	384	REGULATOR INSTALL HOUSE	3.9%	\$25,916	\$26,190	\$26,469	\$26,705	\$26,971	\$27,249	\$27,542	\$27,820	\$28,102	\$28,384	\$28,666	\$28,948	\$29,230	\$29,512	\$27,500
15	385	INDUSTRIAL M & R EQUIPMENT	3.7%	\$20,564	\$20,729	\$20,893	\$21,058	\$21,223	\$21,387	\$21,552	\$21,716	\$21,881	\$22,046	\$22,210	\$22,375	\$22,540	\$22,704	\$21,552
16	387	OTHER EQUIPMENT	7.1%	\$13,469	\$13,549	\$13,628	\$13,708	\$13,788	\$13,867	\$13,947	\$14,027	\$14,107	\$14,186	\$14,266	\$14,346	\$14,425	\$14,505	\$13,947
17	389	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	390	STRUCTURES & IMPROVEMENTS	1.8%	\$127,154	\$127,421	\$127,688	\$127,956	\$128,223	\$128,490	\$128,757	\$129,025	\$129,292	\$129,559	\$129,826	\$130,094	\$130,361	\$130,629	\$128,757
19	391.1	OFFICE FURNITURE	6.6%	\$8,473	\$8,533	\$8,593	\$8,653	\$8,713	\$8,773	\$8,833	\$8,893	\$8,953	\$9,013	\$9,073	\$9,133	\$9,193	\$9,253	\$8,833
20	391.2	OFFICE EQUIPMENT	12.0%	\$13,023	\$13,286	\$13,549	\$13,812	\$14,075	\$14,338	\$14,602	\$14,865	\$15,128	\$15,391	\$15,654	\$15,917	\$16,180	\$16,443	\$14,602
21	391.3	COMPUTERS	7.6%	\$55,629	\$56,349	\$57,069	\$57,789	\$58,509	\$59,229	\$59,949	\$60,669	\$61,389	\$62,109	\$62,829	\$63,549	\$64,269	\$64,989	\$60,645
22	392.0	TRANSPORTATION	16.6%	\$322,116	\$331,359	\$340,602	\$349,845	\$359,087	\$368,330	\$377,573	\$386,816	\$396,059	\$405,302	\$414,545	\$423,788	\$433,031	\$442,274	\$350,545
23	394	TOOLS AND WORK EQUIPMENT	4.9%	\$24,307	\$24,568	\$24,840	\$25,121	\$25,402	\$25,683	\$25,964	\$26,245	\$26,526	\$26,807	\$27,088	\$27,369	\$27,650	\$27,931	\$25,976
24	396	POWER OPERATED EQUIPMENT	6.4%	\$79,687	\$80,291	\$80,895	\$81,499	\$82,102	\$82,706	\$83,309	\$83,913	\$84,517	\$85,120	\$85,724	\$86,328	\$86,931	\$87,535	\$83,970
25	397	COMMUNICATION EQUIPMENT	20.3%	(\$456)	(\$432)	(\$408)	(\$385)	(\$361)	(\$337)	(\$313)	(\$289)	(\$265)	(\$242)	(\$218)	(\$194)	(\$170)	(\$146)	(\$313)
26	398	MISC. EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27																	\$0	
28																	\$0	
29																	\$0	
30																	\$0	
31																	\$0	
32																	\$0	
33		DEPRECIATION RESERVE		6,348,914	6,362,931	6,377,346	6,390,177	6,403,987	6,418,255	6,389,175	6,404,766	6,417,337	6,432,093	6,448,401	6,464,235	6,433,744	6,407,028	
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	
35	108	TOTAL DEPRECIATION RESERVE		\$6,348,914	\$6,362,931	\$6,377,346	\$6,390,177	\$6,403,987	\$6,418,255	\$6,389,175	\$6,404,766	\$6,417,337	\$6,432,093	\$6,448,401	\$6,464,235	\$6,433,744	\$6,407,028	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA + 1: 12/31/23
WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE
1		NONE														0
2																0
3																0
4																0
5																0
6																0
7																0
8																0
9																0
10																0
11																0
12		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES
 FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	A/C NO.	DESCRIPTION	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE
1		NONE														0
2																0
3																0
4																0
5																0
6																0
7																0
8																0
9																0
10																0
11																0
12		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

LINE NO.	A/C NO.	DESCRIPTION	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469
2	389	LAND AND LAND RIGHTS	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220
3	390	STRUCTURES & IMPROVEMENTS	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	178,162
4	391.1	OFFICE FURNITURE	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	10,904
5	391.2	OFFICE EQUIPMENT	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$22,672	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	24,351
6	391.3	COMPUTERS	\$91,281	\$91,281	\$91,281	\$91,281	\$91,281	\$102,528	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	102,642
7	392.0	TRANSPORTATION	\$473,052	\$557,322	\$558,572	\$575,208	\$571,548	\$687,901	\$687,901	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	619,177
8	394	TOOLS AND WORK EQUIPMENT	\$57,903	\$57,903	\$57,903	\$58,980	\$58,980	\$61,398	\$61,398	\$61,398	\$61,398	\$63,954	\$63,954	\$63,954	\$63,954	61,006
9	396	POWER OPERATED EQUIPMENT	\$110,723	\$110,723	\$110,723	\$110,723	\$110,723	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	112,262
10	397	COMMUNICATION EQUIPMENT	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	1,408
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12		TOTAL	\$987,795	\$1,072,065	\$1,073,315	\$1,091,028	\$1,087,368	\$1,219,886	\$1,228,131	\$1,200,167	\$1,200,167	\$1,202,723	\$1,202,723	\$1,202,723	\$1,202,723	\$1,151,601

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$13,469	23.9%	\$3,223	NG NU/(UTILITY LABOR COST + NG NU LABOR COST)
14	389	LAND AND LAND RIGHTS	\$28,220	23.9%	\$6,753	
15	390	STRUCTURES & IMPROVEMENTS	\$178,162	23.9%	\$42,634	
16	391.1	OFFICE FURNITURE	\$10,904	23.9%	\$2,609	
17	391.2	OFFICE EQUIPMENT	\$24,351	23.9%	\$5,827	
18	391.3	COMPUTERS	\$102,642	23.9%	\$24,562	
19	392.0	TRANSPORTATION	\$619,177	23.9%	\$148,169	
20	394	TOOLS AND WORK EQUIPMENT	\$61,006	23.9%	\$14,599	
21	396	POWER OPERATED EQUIPMENT	\$112,262	23.9%	\$26,864	
22	397	COMMUNICATION EQUIPMENT	\$1,408	23.9%	\$337	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$1,151,601		\$275,578	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

		13-MONTH AVERAGE							
LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	13-MONTH AVERAGE						BASIS FOR ALLOCATION
			PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		21,467	6,753	28,220	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0				
4	389	TOTAL	21,467	6,753	28,220	0	0	0	
5	390		135,528	42,634	178,162	114,324	11,226	125,550	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	135,528	42,634	178,162	114,324	11,226	125,550	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469
2	389	LAND AND LAND RIGHTS	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	\$28,220	28,220
3	390	STRUCTURES & IMPROVEMENTS	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	\$178,162	178,162
4	391.1	OFFICE FURNITURE	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	\$10,904	10,904
5	391.2	OFFICE EQUIPMENT	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	\$26,310	26,310
6	391.3	COMPUTERS	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$110,773	\$118,569	\$118,569	\$118,569	\$118,569	\$118,569	\$118,569	\$118,569	114,971
7	392.0	TRANSPORTATION	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$656,299	\$675,793	\$675,793	\$675,793	\$675,793	\$675,793	\$675,793	\$675,793	668,124
8	394	TOOLS AND WORK EQUIPMENT	\$63,954	\$63,954	\$68,993	\$68,993	\$68,993	\$68,993	\$69,776	\$69,776	\$69,776	\$69,776	\$69,776	\$69,776	\$69,776	68,639
9	396	POWER OPERATED EQUIPMENT	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$113,223	\$160,923	\$160,923	\$160,923	\$160,923	\$160,923	\$160,923	\$160,923	138,908
10	397	COMMUNICATION EQUIPMENT	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	\$1,408	1,408
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12		TOTAL	\$1,202,723	\$1,202,723	\$1,207,762	\$1,207,762	\$1,207,762	\$1,207,762	\$1,283,535	\$1,283,535	\$1,283,535	\$1,283,535	\$1,283,535	\$1,283,535	\$1,300,809	\$1,249,116

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$13,469	23.9%	\$3,223	NG NU/(UTILITY LABOR COST + NG NU LABOR COST)
14	389	LAND AND LAND RIGHTS	\$28,220	23.9%	\$6,753	
15	390	STRUCTURES & IMPROVEMENTS	\$178,162	23.9%	\$42,634	
16	391.1	OFFICE FURNITURE	\$10,904	23.9%	\$2,609	
17	391.2	OFFICE EQUIPMENT	\$26,310	23.9%	\$6,296	
18	391.3	COMPUTERS	\$114,971	23.9%	\$27,513	
19	392.0	TRANSPORTATION	\$668,124	23.9%	\$159,882	
20	394	TOOLS AND WORK EQUIPMENT	\$68,639	23.9%	\$16,425	
21	396	POWER OPERATED EQUIPMENT	\$138,908	23.9%	\$33,241	
22	397	COMMUNICATION EQUIPMENT	\$1,408	23.9%	\$337	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$1,249,116		\$298,913	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BAS

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		21,467	6,753	28,220	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0				
4	389	TOTAL	21,467	6,753	28,220	0	0	0	
5	390		135,528	42,634	178,162	128,847	0	128,847	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	135,528	42,634	178,162	128,847	0	128,847	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	18,287	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,469	13,840
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES & IMPROVEMENTS	123,947	124,214	124,481	124,749	125,016	125,283	125,550	125,818	126,085	126,352	126,619	126,887	127,154	125,550
4	391	OFFICE FURNITURE	7,754	7,814	7,874	7,934	7,994	8,054	8,114	8,174	8,234	8,293	8,353	8,413	8,473	8,114
5	391	OFFICE EQUIPMENT	10,103	10,329	10,556	10,783	11,009	11,236	11,463	11,708	11,971	12,234	12,497	12,760	13,023	11,513
6	391	COMPUTERS	47,818	48,396	48,974	49,552	50,130	50,744	51,420	52,121	52,823	53,524	54,226	54,927	55,629	51,560
7	392	TRANSPORTATION	244,671	251,926	259,784	267,768	270,983	279,851	289,539	275,902	285,145	294,388	303,631	312,874	322,116	281,429
8	394	TOOLS AND WORK EQUIPMENT	21,317	21,554	21,790	22,029	22,269	22,515	22,766	23,017	23,267	23,523	23,784	24,046	24,307	22,783
9	396	POWER OPERATED EQUIPMENT	72,501	73,091	73,682	74,272	74,863	75,460	76,064	76,668	77,272	77,875	78,479	79,083	79,687	76,077
10	397	COMMUNICATION EQUIPMENT	(2,236)	(718)	(694)	(670)	(647)	(623)	(599)	(575)	(551)	(527)	(504)	(480)	(456)	(714)
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	544,161	550,075	559,916	569,886	575,086	585,989	597,786	586,302	597,715	609,131	620,554	631,979	643,402	590,152

13 MONTH AVERAGE NONUTILITY % 13 MONTH AVG NONUTILITY

METHOD OF ALLOCATION

13	387	OTHER EQUIPMENT	\$13,840	23.9%	\$3,312	NG NU/(UTILITY LABOR COST + NG NU LABOR COST)
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0	
15	390	STRUCTURES & IMPROVEMENTS	\$125,550	23.9%	\$30,044	
16	391	OFFICE FURNITURE	\$8,114	23.9%	\$1,942	
17	391	OFFICE EQUIPMENT	\$11,513	23.9%	\$2,755	
18	391	COMPUTERS	\$51,560	23.9%	\$12,338	
19	392	TRANSPORTATION	\$281,429	23.9%	\$67,346	
20	394	TOOLS AND WORK EQUIPMENT	\$22,783	23.9%	\$5,452	
21	396	POWER OPERATED EQUIPMENT	\$76,077	23.9%	\$18,205	
22	397	COMMUNICATION EQUIPMENT	(\$714)	23.9%	(\$171)	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$590,152		\$141,223	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/24 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	13,469	13,549	13,628	13,708	13,788	13,867	13,947	14,027	14,107	14,186	14,266	14,346	14,425	13,947
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES & IMPROVEMENTS	127,154	127,421	127,688	127,956	128,223	128,490	128,757	129,025	129,292	129,559	129,826	130,094	130,361	128,757
4	391.1	OFFICE FURNITURE	8,473	8,533	8,593	8,653	8,713	8,773	8,833	8,893	8,953	9,013	9,073	9,133	9,193	8,833
5	391.2	OFFICE EQUIPMENT	13,023	13,286	13,549	13,812	14,075	14,338	14,602	14,865	15,128	15,391	15,654	15,917	16,180	14,602
6	391.3	COMPUTERS	55,629	56,349	57,069	57,789	58,509	59,229	59,974	60,745	61,516	62,287	63,057	63,828	64,599	60,045
7	392.0	TRANSPORTATION	322,116	331,359	340,602	349,845	359,087	368,330	377,573	386,816	396,059	405,302	414,545	423,788	433,031	350,545
8	394	TOOLS AND WORK EQUIPMENT	24,307	24,568	24,840	25,121	25,403	25,685	25,968	26,253	26,538	26,823	27,108	27,393	27,678	25,976
9	396	POWER OPERATED EQUIPMENT	79,687	80,291	80,895	81,499	82,102	82,706	83,309	83,913	84,517	85,121	85,725	86,329	86,933	83,790
10	397	COMMUNICATION EQUIPMENT	(456)	(432)	(408)	(385)	(361)	(337)	(313)	(289)	(265)	(242)	(218)	(194)	(170)	(313)
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	643,402	654,924	666,456	677,998	689,540	701,083	712,625	724,167	735,709	747,251	758,793	770,335	781,877	686,180

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
13	387	OTHER EQUIPMENT	\$13,947	23.9%	\$3,338
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0
15	390	STRUCTURES & IMPROVEMENTS	\$128,757	23.9%	\$30,812
16	391.1	OFFICE FURNITURE	\$8,833	23.9%	\$2,114
17	391.2	OFFICE EQUIPMENT	\$14,602	23.9%	\$3,494
18	391.3	COMPUTERS	\$60,045	23.9%	\$14,369
19	392.0	TRANSPORTATION	\$350,545	23.9%	\$83,885
20	394	TOOLS AND WORK EQUIPMENT	\$25,976	23.9%	\$6,216
21	396	POWER OPERATED EQUIPMENT	\$83,790	23.9%	\$20,051
22	397	COMMUNICATION EQUIPMENT	(\$313)	23.9%	(\$75)
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0
24		TOTAL	\$686,180		\$164,203

METHOD OF ALLOCATION

NG NU/(UTILITY LABOR COST + NG NU LABOR COST)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/23)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/23)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/23	\$0		\$0	\$0
2	303	INTANGIBLE PLANT	12 months ended 12/31/23	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/23	\$0		\$0	\$0
4	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/23	\$963		\$0	\$0
5	376	MAINS (STEEL)	12 months ended 12/31/23	\$0		\$0	\$0
6	376	MAINS (PLASTIC)	12 months ended 12/31/23	\$124,797		\$0	\$0
7	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/23	\$0		\$0	\$0
8	379	M & R EQUIPMENT - CITY	12 months ended 12/31/23	\$0		\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	12 months ended 12/31/23	\$0		\$2,094	\$0
10	380	DIST PLANT -SERVICES (PLASTIC)	12 months ended 12/31/23	\$125,394		\$5,012	\$0
11	381	METERS	12 months ended 12/31/23	\$164,031		\$1,659	\$0
12	382	METER INSTALLATIONS	12 months ended 12/31/23	\$12,497		\$672	\$0
13	383	REGULATORS	12 months ended 12/31/23	\$24,489		\$360	\$0
14	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/23	\$10,655		\$300	\$0
15	385	INDUSTRIAL M & R EQUIPMENT	12 months ended 12/31/23	\$1,668		\$0	\$0
16	387	OTHER EQUIPMENT	12 months ended 12/31/23	\$0		\$0	\$0
17	389	LAND AND LAND RIGHTS	12 months ended 12/31/23	\$0		\$0	\$0
18	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	\$0		\$0	\$0
19	391.1	OFFICE FURNITURE	12 months ended 12/31/23	\$0		\$0	\$0
20	391.2	OFFICE EQUIPMENT	12 months ended 12/31/23	\$3,638		\$0	\$0
21	391.3	COMPUTERS	12 months ended 12/31/23	\$19,492		\$0	\$0
22	392.0	TRANSPORTATION	12 months ended 12/31/23	\$221,209		\$37,962	\$10,000
23	394	TOOLS AND WORK EQUIPMENT	12 months ended 12/31/23	\$6,051		\$0	\$0
24	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	\$2,500		\$0	\$0
25	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/23	\$0		\$0	\$0
26	398	MISC. EQUIPMENT	12 months ended 12/31/23	\$0		\$0	\$0
27							
28							
29							
30							
31							
32							
33							
34		TOTAL		<u>717,384</u>		<u>48,059</u>	<u>10,000</u>

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	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	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	963	0	0	0	0	0	0	0	963
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	9,066	0	8,856	21,464	34,475	25,525	0	0	17,476	0	7,936	124,797
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	4,703	4,097	12,671	14,510	17,028	13,821	7,855	22,051	6,185	12,998	5,323	4,153	125,394
11	381	METERS	46,082	0	22,684	8,862	24,262	0	39,777	0	22,363	0	0	0	164,031
12	382	METER INSTALLATIONS	453	537	1,315	1,489	1,555	1,174	950	1,934	564	1,368	581	577	12,497
13	383	REGULATORS	7,366	0	0	3,304	5,350	0	0	6,916	1,553	0	0	0	24,489
14	384	REGULATOR INSTALL HOUSE	479	484	922	1,336	1,296	1,164	763	1,561	456	1,151	511	533	10,655
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	1,668	0	0	0	0	0	0	0	0	0	1,668
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	3,638	0	0	0	0	0	3,638
21	391.3	COMPUTERS	0	0	0	0	11,246	8,245	0	0	0	0	0	0	19,492
22	392.0	TRANSPORTATION	84,270	1,250	16,637	2,700	116,353	0	0	0	0	0	0	0	221,209
23	394	TOOLS AND WORK EQUIPMENT	0	0	1,077	0	2,418	0	0	0	2,556	0	0	0	6,051
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	2,500	0	0	0	0	0	0	0	2,500
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28			0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL ADDITIONS	143,354	15,434	56,972	41,058	204,435	58,879	78,508	32,462	33,677	32,993	6,416	13,199	717,384

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	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	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	84	84	84	186	305	0	84	928	84	0	169	84	2,094
10	380	DIST PLANT -SERVICES (PLASTIC)	119	0	1,425	622	128	0	359	2,121	0	0	0	237	5,012
11	381	METERS	0	0	141	0	0	0	0	0	1,196	0	323	0	1,659
12	382	METER INSTALLATIONS	23	15	72	37	42	0	36	372	15	0	30	31	672
13	383	REGULATORS	181	0	0	0	0	0	0	0	180	0	0	0	360
14	384	REGULATOR INSTALL HOUSE	2	0	46	21	11	0	18	168	0	0	31	4	300
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.3	COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.0	TRANSPORTATION	0	0	0	6,360	0	0	31,602	0	0	0	0	0	37,962
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29		TOTAL RETIREMENTS	408	99	1,769	7,226	485	0	32,100	3,589	1,475	0	552	356	48,059

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS SALVAGE VALUES BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	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	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
13	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.3	COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.0	TRANSPORTATION	0	0	0	1,500	0	0	8,500	0	0	0	0	0	10,000
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29		TOTAL SALVAGE	0	0	0	1,500	0	0	8,500	0	0	0	0	0	10,000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE TYPE OF DATA SHOWN:
PROJECTED TEST YEAR.

PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/24)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/24)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/24	\$0		\$0	\$0
2	303	INTANGIBLE PLANT	12 months ended 12/31/24	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/24	\$0		\$0	\$0
4	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/24	\$0		\$0	\$0
5	376	MAINS (STEEL)	12 months ended 12/31/24	\$0		\$0	\$0
6	376	MAINS (PLASTIC)	12 months ended 12/31/24	\$109,313		\$0	\$0
7	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/24	\$49,500		\$0	\$0
8	379	M & R EQUIPMENT - CITY	12 months ended 12/31/24	\$62,500		\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	12 months ended 12/31/24	\$0		\$2,094	\$0
10	380	DIST PLANT -SERVICES (PLASTIC)	12 months ended 12/31/24	\$148,635		\$5,012	\$0
11	381	METERS	12 months ended 12/31/24	\$318,442		\$223,635	\$0
12	382	METER INSTALLATIONS	12 months ended 12/31/24	\$14,812		\$672	\$0
13	383	REGULATORS	12 months ended 12/31/24	\$94,941		\$360	\$0
14	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/24	\$12,631		\$300	\$0
15	385	INDUSTRIAL M & R EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
16	387	OTHER EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
17	389	LAND AND LAND RIGHTS	12 months ended 12/31/24	\$0		\$0	\$0
18	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/24	\$0		\$0	\$0
19	391.1	OFFICE FURNITURE	12 months ended 12/31/24	\$0		\$0	\$0
20	391.2	OFFICE EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
21	391.3	COMPUTERS	12 months ended 12/31/24	\$7,796		\$0	\$0
22	392.0	TRANSPORTATION	12 months ended 12/31/24	\$127,988		\$91,220	\$0
23	394	TOOLS AND WORK EQUIPMENT	12 months ended 12/31/24	\$5,822		\$0	\$0
24	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/24	\$47,700		\$0	\$0
25	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
26	398	MISC. EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
27		TOTAL		\$1,000,080		\$323,293	\$0

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	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	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	109,313	0	0	0	0	0	0	109,313
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	49,500	0	0	0	0	0	0	49,500
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	62,500	0	0	0	0	0	0	62,500
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	12,386	12,386	12,386	12,386	12,386	12,386	12,386	12,386	12,386	12,386	12,386	12,386	148,635
11	381	METERS	24,124	24,124	24,124	24,124	24,124	53,078	24,124	24,124	24,124	24,124	24,124	24,124	318,442
12	382	METER INSTALLATIONS	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	1,234	14,812
13	383	REGULATORS	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	7,912	94,941
14	384	REGULATOR INSTALL HOUSE	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	1,053	12,631
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.3	COMPUTERS	0	0	0	0	0	7,796	0	0	0	0	0	0	7,796
22	392.0	TRANSPORTATION	0	0	0	0	0	63,994	0	0	0	0	0	63,994	127,988
23	394	TOOLS AND WORK EQUIPMENT	0	5,039	0	0	0	783	0	0	0	0	0	0	5,822
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	47,700	0	0	0	0	0	0	47,700
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27															
28															
29		TOTAL ADDITIONS	46,709	51,748	46,709	46,709	46,709	417,249	46,709	46,709	46,709	46,709	46,709	110,703	1,000,080

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	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	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	84	84	84	186	305	0	84	928	84	0	169	84	2,094
10	380	DIST PLANT -SERVICES (PLASTIC)	119	0	1,425	622	128	0	359	2,121	0	0	0	237	5,012
11	381	METERS & ERTS	18,498	18,498	18,639	18,498	18,498	18,498	18,498	18,498	19,694	18,498	18,821	18,498	223,635
12	382	METER INSTALLATIONS	23	15	72	37	42	0	36	372	15	0	30	31	672
13	383	REGULATORS	181	0	0	0	0	0	0	0	180	0	0	0	360
14	384	REGULATOR INSTALL HOUSE	2	0	46	21	11	0	18	168	0	0	31	4	300
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.3	COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.0	TRANSPORTATION	0	0	0	0	0	44,500	0	0	0	0	0	46,720	91,220
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27			0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29		TOTAL RETIREMENTS	18,906	18,597	20,267	19,364	18,983	62,998	18,995	22,087	19,973	18,498	19,050	65,574	323,293

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS - SALVAGE VALUE BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	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	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
10	380	DIST PLANT -SERVICES (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
13	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.3	COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.0	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27															0
28															0
29		TOTAL SALVAGE	0	0	0	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2023	PROJECTED TEST YEAR 2024	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED	
OPERATING REVENUE:								
1	OPERATING REVENUES	\$2,411,554	(\$818,059)	\$1,593,495	\$2,263,995	\$2,575,806	(\$1,026,803)	\$1,549,003
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUES DUE TO GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL REVENUES	\$2,411,554	(\$818,059)	\$1,593,495	\$2,263,995	\$2,575,806	(\$1,026,803)	\$1,549,003
OPERATING EXPENSES:								
6	COST OF GAS	\$768,879	(\$768,879)	\$0	\$808,211	\$1,021,694	(\$1,021,694)	\$0
7	OPERATION & MAINTENANCE	\$1,246,082	(\$70,699)	\$1,175,382	\$1,378,929	\$1,497,821	\$0	\$1,497,821
8	DEPRECIATION & AMORTIZATION	\$292,853	(\$13,160)	\$279,693	\$381,751	\$408,122	(\$34,073)	\$374,049
9	AMORTIZATION - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAXES OTHER THAN INCOME	\$189,109	(\$4,112)	\$184,998	\$133,471	\$133,471	(\$5,108)	\$128,363
11	TAXES OTHER THAN INCOME - GRWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	INCOME TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	INCOME TAXES - GROWTH - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INCOME TAXES - GROWTH - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$13,104	\$23,289	\$0	\$23,289
17	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$74,355	\$102,452	\$0	\$102,452
18	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INVESTMENT TAX CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL OPERATING EXPENSES	\$2,496,923	(\$856,850)	\$1,640,073	\$2,789,821	\$3,186,850	(\$1,060,876)	\$2,125,974
21	OPERATING INCOME	(\$85,369)	\$38,791	(\$46,578)	(\$525,826)	(\$611,044)	\$34,073	(\$576,971)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1	FUEL REVENUE	(\$1,026,802)	PGA REVENUE
2		\$0	
3		\$0	
4		\$0	
5		\$0	
6		\$0	
7	TOTAL REVENUE ADJUSTMENTS	(\$1,026,802)	
<u>COST OF GAS</u>			
8	COST OF GAS - FUEL	(\$1,021,694)	FUEL COST OF GAS
9		\$0	
10	TOTAL COST OF GAS ADJUSTMENTS	(\$1,021,694)	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
11		\$0	
12		\$0	
13		\$0	
14		\$0	
15		\$0	
16		\$0	
17	TOTAL O & M ADJUSTMENTS	\$0	
<u>DEPRECIATION EXPENSE</u>			
18	NG Non-Utility	(\$34,073)	
19		\$0	
20		\$0	
21		\$0	
22	TOTAL DEPRECIATION EXPENSE ADJS	(\$34,073)	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
 TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
23	TAXES OTHER THAN - FUEL COST OF GAS	\$ (5,108)	
24		0	
25		<u>0</u>	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ <u>(5,108)</u>	
 <u>INCOME TAXES - FEDERAL</u>			
27	Federal Tax Effect on Above Adjustments	\$ 0	
28		0	
29		<u>0</u>	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ <u>0</u>	
 <u>INCOME TAXES - STATE</u>			
31	State Tax Effect on Above Adjustment	\$ 0	
32		0	
33		<u>0</u>	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ <u>0</u>	
 <u>DEFERRED INCOME TAXES</u>			
35		\$ 0	
36		<u>0</u>	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ <u>0</u>	
38	TOTAL OF ALL ADJUSTMENTS	\$ <u>34,074</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

HISTORIC BASE YEAR DATA + 1: 12/31/23
WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.		JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEPT 2023	OCT 2023	NOV 2023	DEC 2023	12 MONTHS TOTAL
1	OPERATING REVENUE	\$289,485	\$226,949	\$216,334	\$231,612	\$176,013	\$169,978	\$140,603	\$133,115	\$142,628	\$137,846	\$163,254	\$236,178	2,263,995
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	289,485	226,949	216,334	231,612	176,013	169,978	140,603	133,115	142,628	137,846	163,254	236,178	2,263,995
4	COST OF GAS - Therms * rate charged	134,796	89,364	85,882	88,597	57,850	47,322	36,731	33,175	37,881	40,517	60,377	95,720	808,211
5	O & M EXPENSE - estimated %	114,911	114,911	114,911	114,911	114,911	114,911	114,911	114,911	114,911	114,911	114,911	114,908	1,378,929
6	DEPR & AMORT EXPENSE	30,884	30,102	30,306	30,509	31,504	32,566	32,566	32,510	32,598	32,693	32,744	32,769	381,751
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVENUE	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,144	13,695
10	TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,985	119,776
12	INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,196	6,199	74,355
15	TOTAL OPERATING EXPENSES	297,908	251,695	248,417	251,335	221,583	212,117	201,526	197,914	202,707	205,439	225,350	260,725	2,776,717
16	OPERATING INCOME	(8,423)	(24,746)	(32,082)	(19,723)	(45,570)	(42,139)	(60,923)	(64,799)	(60,080)	(67,593)	(62,096)	(24,547)	(512,722)
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	1,092	13,104
21	NET INCOME	(\$9,515)	(\$25,838)	(\$33,174)	(\$20,815)	(\$46,662)	(\$43,231)	(\$62,015)	(\$65,891)	(\$61,172)	(\$68,685)	(\$63,188)	(\$25,639)	(\$525,826)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS DELIVERED	149,059	96,448	92,409	111,914	71,354	77,765	58,332	52,391	61,335	61,061	82,337	131,359	1,045,764

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.		JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	12 MONTHS TOTAL
1	OPERATING REVENUE	\$330,452	\$234,742	\$226,150	\$261,836	\$197,462	\$212,257	\$176,160	\$165,003	\$181,400	\$176,270	\$201,068	\$213,007	2,575,806
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	330,452	234,742	226,150	261,836	197,462	212,257	176,160	165,003	181,400	176,270	201,068	213,007	2,575,806
4	COST OF GAS - therms * rate charging cap	154,600	96,458	91,935	113,652	74,874	84,301	61,794	55,221	65,809	62,039	76,820	84,192	1,021,694
5	O & M EXPENSE	124,818	124,818	124,818	124,818	124,818	124,818	124,818	124,818	124,818	124,818	124,818	124,823	1,497,821
6	DEPR & AMORT EXPENSE	32,923	33,012	33,099	33,174	33,251	33,918	34,586	34,658	34,729	34,806	34,884	35,083	408,122
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVENUE	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,144	13,695
10	TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,981	9,985	119,776
12	INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,534	102,452
15	TOTAL OPERATING EXPENSES	332,001	273,948	269,511	291,304	252,603	262,697	240,858	234,357	245,016	241,323	256,182	263,761	3,163,561
16	OPERATING INCOME	(1,549)	(39,206)	(43,361)	(29,468)	(55,141)	(50,440)	(64,699)	(69,354)	(63,615)	(65,053)	(55,114)	(50,755)	(587,755)
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,941	1,938	23,289
21	NET INCOME	(\$3,490)	(\$41,147)	(\$45,302)	(\$31,409)	(\$57,082)	(\$52,381)	(\$66,640)	(\$71,295)	(\$65,556)	(\$66,994)	(\$57,055)	(\$52,693)	(\$611,044)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS DELIVERED	169,061	109,046	104,390	120,894	81,089	88,760	66,438	59,590	69,914	66,313	80,431	80,431	1,096,357

SUPPORTING SCHEDULES: G-2 p.5, G-6 p.2-2

RECAP SCHEDULES: G-2 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

FOR THE YEAR ENDED 12/31/23

DOCKET NO: 20240046-GU

LINE NO.	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
Residential - RS-1														
1	BILLS	1,110	1,113	1,120	1,126	1,133	1,146	1,151	1,158	1,173	1,183	1,182	1,189	13,784
2	THERMS	13,344	9,168	8,551	10,532	6,809	7,916	6,126	5,157	6,145	5,409	7,317	11,725	98,199
3	CUSTOMER CHARGE	\$14,417	\$14,502	\$14,547	\$14,638	\$14,729	\$14,898	\$14,963	\$15,048	\$15,249	\$15,379	\$15,366	\$15,457	\$179,192
4	NON-FUEL	\$14,163	\$11,897	\$11,530	\$13,615	\$8,800	\$10,227	\$7,916	\$6,668	\$7,935	\$6,988	\$9,453	\$15,174	\$124,365
5	CONSERVATION	\$3,637	\$2,499	\$2,330	\$2,870	\$1,856	\$2,157	\$1,670	\$1,405	\$1,675	\$1,474	\$1,994	\$3,196	\$26,763
6	STORM RECOVERY	\$2,807	\$1,929	\$1,799	\$2,216	\$1,432	\$1,665	\$1,289	\$1,085	\$1,293	\$1,138	\$1,539	\$2,467	\$20,659
7	PGA	\$8,597	\$7,362	\$6,847	\$7,372	\$4,767	\$3,965	\$3,063	\$2,578	\$3,074	\$2,705	\$3,659	\$5,862	\$59,850
8	TOTAL	\$43,621	\$38,188	\$37,053	\$40,711	\$31,584	\$32,912	\$28,900	\$26,783	\$29,226	\$27,683	\$32,011	\$42,155	\$410,829
Residential RS-2														
7	BILLS	1,138	1,140	1,148	1,153	1,161	1,166	1,163	1,166	1,169	1,171	1,169	1,188	13,932
8	THERMS	28,293	17,047	14,582	17,500	12,045	12,755	9,051	7,904	9,186	8,710	11,920	20,755	169,748
9	CUSTOMER CHARGE	\$18,192	\$18,392	\$18,372	\$18,448	\$18,576	\$18,640	\$18,608	\$18,656	\$18,704	\$18,736	\$18,704	\$19,008	223,036
10	NON-FUEL	\$24,647	\$16,407	\$12,692	\$15,236	\$10,484	\$11,105	\$7,882	\$6,877	\$7,997	\$7,582	\$10,377	\$18,068	149,354
11	CONSERVATION	\$5,403	\$3,255	\$2,785	\$3,342	\$2,300	\$2,436	\$1,728	\$1,509	\$1,754	\$1,663	\$2,276	\$3,964	\$32,417
12	STORM RECOVERY	\$3,589	\$2,162	\$1,850	\$2,220	\$1,528	\$1,618	\$1,148	\$1,003	\$1,165	\$1,105	\$1,512	\$2,633	\$21,531
13	PGA	\$22,672	\$13,800	\$11,664	\$12,250	\$8,432	\$6,380	\$4,526	\$3,950	\$4,594	\$4,355	\$5,961	\$10,377	108,961
14	TOTAL	\$74,503	\$54,017	\$47,363	\$51,496	\$41,320	\$40,179	\$33,892	\$31,995	\$34,214	\$33,441	\$38,830	\$54,049	\$535,299
Residential RS-3														
15	BILLS	674	671	674	680	679	682	680	680	680	682	683	686	8,151
16	THERMS	32,584	17,886	14,761	18,659	12,006	12,109	7,517	6,373	7,243	7,506	11,218	20,729	168,591
17	CUSTOMER CHARGE	\$13,480	\$13,530	\$13,513	\$13,600	\$13,580	\$13,640	\$13,600	\$13,600	\$13,600	\$13,640	\$13,660	\$13,720	\$163,163
18	NON-FUEL	\$22,712	\$13,046	\$10,742	\$13,596	\$8,747	\$8,823	\$5,476	\$4,643	\$5,278	\$5,468	\$8,173	\$15,103	\$121,808
19	CONSERVATION	\$4,839	\$2,656	\$2,192	\$2,771	\$1,783	\$1,798	\$1,116	\$946	\$1,076	\$1,115	\$1,666	\$3,078	\$25,037
20	STORM RECOVERY	\$3,157	\$1,733	\$1,430	\$1,808	\$1,163	\$1,173	\$728	\$617	\$702	\$727	\$1,087	\$2,008	\$16,335
21	PGA	\$6,449	\$14,325	\$11,791	\$13,061	\$8,404	\$6,055	\$3,758	\$3,186	\$3,622	\$3,753	\$5,609	\$10,365	\$90,378
22	TOTAL	\$50,637	\$45,291	\$39,669	\$44,836	\$33,678	\$31,490	\$24,679	\$22,992	\$24,277	\$24,703	\$30,196	\$44,275	\$416,721
Commercial GS-1														
23	BILLS	161	161	163	161	160	161	162	159	159	160	163	159	1,929
24	THERMS	15,647	9,999	11,753	18,836	8,009	10,610	9,010	7,721	8,753	9,493	8,474	14,392	132,697
25	CUSTOMER CHARGE	\$3,220	\$3,240	\$3,260	\$3,220	\$3,200	\$3,220	\$3,240	\$3,250	\$3,180	\$3,200	\$3,180	\$3,180	\$38,590
26	NON-FUEL	\$10,412	\$6,652	\$7,824	\$8,661	\$5,332	\$7,064	\$5,999	\$5,098	\$5,828	\$6,322	\$5,642	\$9,581	\$84,417
27	CONSERVATION	\$1,488	\$951	\$1,118	\$1,792	\$857	\$734	\$833	\$903	\$806	\$1,369	\$1,369	\$1,369	\$12,622

28	STORM RECOVERY	\$1,306	\$834	\$981	\$1,572	\$668	\$885	\$752	\$644	\$730	\$792	\$707	\$1,201	\$11,074
29	PGA	\$12,519	\$7,999	\$9,402	\$9,107	\$5,606	\$5,305	\$4,505	\$3,980	\$4,376	\$4,747	\$4,238	\$7,195	\$78,978

30	TOTAL	\$28,945	\$19,676	\$22,585	\$24,352	\$15,569	\$17,483	\$15,352	\$13,707	\$14,948	\$15,964	\$14,573	\$22,525	\$225,681
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Commercial GS-2

31	BILLS	34	34	34	35	35	35	35	34	34	34	34	34	412
32	THERMS	26,713	19,129	18,803	25,215	15,902	17,869	12,866	12,163	14,603	12,674	15,904	23,907	215,748
33	CUSTOMER CHARGE	\$2,380	\$2,380	\$2,380	\$2,870	\$2,450	\$2,450	\$2,450	\$2,380	\$2,380	\$2,380	\$2,380	\$2,380	\$29,260
34	NON-FUEL	\$11,304	\$7,705	\$7,957	\$10,827	\$6,730	\$7,562	\$5,445	\$5,147	\$6,180	\$5,363	\$6,731	\$10,117	\$91,068
35	CONSERVATION	\$1,426	\$1,021	\$1,004	\$1,035	\$849	\$954	\$687	\$649	\$779	\$676	\$849	\$1,276	\$11,204
36	STORM RECOVERY	\$1,072	\$768	\$755	\$778	\$638	\$717	\$516	\$488	\$586	\$509	\$638	\$960	\$8,426
37	PGA	\$21,370	\$15,304	\$15,042	\$19,247	\$11,132	\$8,935	\$6,433	\$6,082	\$7,301	\$6,337	\$7,952	\$11,954	\$137,087

38	TOTAL	\$37,552	\$27,178	\$27,138	\$34,757	\$21,798	\$20,618	\$15,531	\$14,746	\$17,226	\$15,265	\$18,550	\$26,687	\$277,045
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Commercial GS-4

39	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
40	THERMS	11,077	6,301	7,377	8,828	7,007	8,262	6,344	6,225	8,346	7,436	8,503	10,141	95,847
41	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
42	NON-FUEL	\$1,755	\$998	\$1,169	\$1,398	\$1,110	\$1,309	\$1,005	\$986	\$1,322	\$1,178	\$1,347	\$1,606	\$15,182
43	CONSERVATION	\$449	\$255	\$299	\$357	\$284	\$335	\$257	\$252	\$338	\$301	\$344	\$411	\$3,881
44	STORM RECOVERY	\$235	\$134	\$157	\$188	\$149	\$176	\$135	\$132	\$177	\$158	\$181	\$215	\$2,037
45	PGA	\$8,862	\$5,041	\$5,902	\$6,179	\$4,905	\$4,131	\$3,172	\$3,113	\$4,173	\$3,718	\$4,252	\$5,071	\$58,518

46	TOTAL	\$13,300	\$8,428	\$9,526	\$10,123	\$8,447	\$7,950	\$6,569	\$6,483	\$8,010	\$7,355	\$8,124	\$9,303	\$103,617
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TS - 4

47	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
48	THERMS	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	9,833	19,001	29,710	164,934
49	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
50	NON-FUEL	\$3,390	\$2,680	\$2,627	\$1,955	\$1,517	\$1,306	\$1,175	\$1,085	\$1,118	\$1,558	\$3,010	\$4,706	\$26,126
51	CONSERVATION	\$867	\$685	\$671	\$500	\$388	\$334	\$300	\$277	\$286	\$398	\$769	\$1,055	\$6,531
52	STORM RECOVERY	\$455	\$360	\$352	\$262	\$203	\$175	\$158	\$146	\$150	\$209	\$404	\$453	\$3,327
53	PGA	\$20,465	\$17,068	\$15,687	\$9,644	\$5,359	\$3,807	\$1,986	\$1,003	\$1,742	\$1,045	\$1,975	\$14,828	\$94,609

54	TOTAL	\$27,176	\$22,792	\$21,337	\$14,361	\$9,467	\$7,622	\$5,619	\$4,511	\$5,296	\$5,209	\$8,158	\$23,042	\$154,592
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43	INTEREST INCOME	\$49	\$54	\$126	\$37	\$44	\$36	\$43	\$39	\$42	\$43	\$35	\$36	\$584
44	DEFERRED CREDIT FCPC	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	\$50,922
45	MISC SERVICE REVENUE	1,664	2,349	2,173	2,417	2,350	2,180	1,365	1,774	1,949	1,221	2,228	2,329	\$23,999
46	OTHER REVENUES	7,840	5,111	4,787	5,516	3,910	4,033	3,342	3,520	3,568	3,768	4,778	6,745	\$56,917
47	CWIP	(46)	(378)	334	(1,237)	3,603	1,231	1,067	2,321	(372)	(1,050)	1,528	787	\$7,789
48	TOTAL MISC. REVENUES	13,750	11,379	11,664	10,976	14,150	11,724	10,061	11,898	9,430	8,226	12,812	14,140	\$140,211

49	TOTAL OPERATING REVENUE	\$289,485	\$226,949	\$216,334	\$231,612	\$176,013	\$169,978	\$140,603	\$133,115	\$142,628	\$137,846	\$163,254	\$236,178	\$2,263,995
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50	TOTAL CUSTOMERS	3,119	3,121	3,141	3,157	3,170	3,192	3,193	3,199	3,217	3,232	3,233	3,258	38,232
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51	TOTAL THERMS	149,059	96,448	92,409	111,914	71,354	77,765	58,332	52,391	61,335	61,061	82,337	131,359	5/28/2024,045,764
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	127,658	79,530	75,827	99,570	61,778	69,521	50,914	45,543	54,276	51,228	63,336	101,649	880,830
2	COST OF GAS-FIRM	\$102,127	\$63,624	\$60,662	\$69,699	\$43,244	\$34,760	\$25,457	\$22,772	\$27,138	\$25,614	\$31,668	\$50,825	\$557,589
3	REVENUE RELATED TAXES	\$514	\$320	\$305	\$351	\$218	\$175	\$128	\$115	\$137	\$129	\$159	\$256	\$2,805
4	I-GAS THERMS SOLD	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	9,833	19,001	29,710	164,934
5	COST OF GAS-I GAS	\$31,994	\$25,292	\$24,790	\$18,454	\$14,316	\$12,325	\$11,090	\$10,238	\$10,553	\$14,700	\$28,406	\$44,416	\$246,576
6	REVENUE RELATED TAXES	\$161	\$127	\$125	\$93	\$72	\$62	\$56	\$51	\$53	\$74	\$143	\$223	\$1,240
7	TOTAL COST OF GAS	\$134,796	\$89,364	\$85,882	\$88,597	\$57,850	\$47,322	\$36,731	\$33,175	\$37,881	\$40,517	\$60,377	\$95,720	\$808,211
8	NET REVENUES	\$154,689	\$137,586	\$130,453	\$143,015	\$118,163	\$122,656	\$103,872	\$99,940	\$104,747	\$97,329	\$102,877	\$140,457	\$1,455,785

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR
 PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

FOR THE YEAR ENDED 12/31/24

DOCKET NO: 20240046-GU

LINE NO.	RATE CLASS	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
RS-1 (0-150)														
1	RESIDENTIAL BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	RESIDENTIAL THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RS - 2 (0-300)														
9	RESIDENTIAL BILLS	2,419	2,424	2,440	2,452	2,469	2,487	2,491	2,501	2,521	2,534	2,523	2,523	29,784
10	RESIDENTIAL THERMS	49,596	31,349	27,736	33,637	22,580	24,828	18,280	15,713	18,458	16,959	23,086	23,086	305,307
13	CUSTOMER CHARGE	\$38,707	\$38,791	\$39,043	\$39,228	\$39,497	\$39,799	\$39,850	\$40,018	\$40,337	\$40,538	\$40,370	\$40,370	\$476,549
14	NON-FUEL	\$43,177	\$27,292	\$24,147	\$29,284	\$19,658	\$21,615	\$15,914	\$13,679	\$16,069	\$14,764	\$20,098	\$20,098	\$265,794
15	PGA	\$51,927	\$32,822	\$29,040	\$35,218	\$23,641	\$25,995	\$19,139	\$16,451	\$19,325	\$17,756	\$24,171	\$24,171	\$319,656
16	TOTAL	\$133,811	\$98,905	\$92,230	\$103,729	\$82,796	\$87,409	\$74,903	\$70,148	\$75,731	\$73,058	\$84,640	\$84,640	\$1,061,999
RS-3 (301-2000)														
17	BILLS	708	705	708	714	713	716	714	714	714	716	751	789	8,660
18	THERMS	37,146	20,390	16,828	21,271	13,687	13,804	8,569	7,265	8,257	8,557	12,782	14,571	183,127
19	CUSTOMER CHARGE	\$14,154	\$14,091	\$14,154	\$14,280	\$14,259	\$14,322	\$14,280	\$14,280	\$14,322	\$14,280	\$15,015	\$15,771	\$173,208
20	NON-FUEL	\$27,064	\$14,856	\$12,260	\$15,498	\$9,972	\$10,058	\$6,244	\$5,293	\$6,016	\$6,234	\$9,313	\$10,617	\$133,425
21	PGA	\$38,892	\$21,348	\$17,618	\$22,271	\$14,330	\$14,453	\$8,972	\$7,607	\$8,645	\$8,959	\$13,382	\$15,256	\$191,734
22	TOTAL	\$80,110	\$50,295	\$44,033	\$52,049	\$38,561	\$38,833	\$29,496	\$27,180	\$28,941	\$29,515	\$37,710	\$41,644	\$498,367
GS-1 (Commercial 0 -2000)														
23	BILLS	169	169	171	169	168	169	170	167	167	168	172	181	2,040
24	THERMS	17,838	11,399	13,399	21,473	9,130	12,095	10,271	8,802	9,978	10,814	9,680	11,035	145,914
25	CUSTOMER CHARGE	\$3,381	\$3,381	\$3,423	\$3,381	\$3,360	\$3,381	\$3,402	\$3,339	\$3,339	\$3,360	\$3,444	\$3,612	\$40,803
26	NON-FUEL	\$11,881	\$7,592	\$8,924	\$14,302	\$6,081	\$8,056	\$6,841	\$5,863	\$6,646	\$7,202	\$6,447	\$7,350	\$97,186
27	PGA	\$18,676	\$11,935	\$14,028	\$22,482	\$9,559	\$12,663	\$10,754	\$9,216	\$10,447	\$11,322	\$10,135	\$11,554	\$152,772
28	TOTAL	\$33,938	\$22,908	\$26,376	\$40,166	\$19,000	\$24,100	\$20,997	\$18,417	\$20,433	\$21,884	\$20,026	\$22,516	\$290,760
GS-2 (Commercial 2001-25000)														
29	BILLS	35	36	36	37	37	37	37	36	36	36	36	38	434
30	THERMS	30,453	21,807	21,435	22,105	18,128	20,371	14,867	13,866	16,647	14,448	18,131	20,669	232,728
31	CUSTOMER CHARGE	\$2,475	\$2,499	\$2,499	\$2,573	\$2,573	\$2,573	\$2,573	\$2,499	\$2,499	\$2,499	\$2,499	\$2,646	\$30,405
32	NON-FUEL	\$12,887	\$9,229	\$9,071	\$9,354	\$7,672	\$8,621	\$6,207	\$5,868	\$7,045	\$6,114	\$7,673	\$8,747	\$98,488
33	PGA	\$31,884	\$22,832	\$22,443	\$23,144	\$18,980	\$21,328	\$15,357	\$14,518	\$17,430	\$15,127	\$18,983	\$21,641	\$243,666
34	TOTAL	\$47,247	\$34,560	\$34,013	\$35,070	\$29,225	\$32,521	\$24,136	\$22,884	\$26,974	\$23,741	\$29,154	\$33,034	\$372,559
GS-4														
35	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
36	THERMS	12,628	7,183	8,410	10,064	7,988	9,419	7,232	7,097	9,514	8,477	9,693	11,050	108,755
37	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
38	NON-FUEL	\$2,000	\$1,138	\$1,332	\$1,594	\$1,265	\$1,492	\$1,146	\$1,124	\$1,507	\$1,343	\$1,535	\$1,750	\$17,227
39	PGA	\$13,221	\$7,521	\$8,805	\$10,537	\$8,363	\$9,861	\$7,572	\$7,430	\$9,962	\$8,875	\$10,149	\$11,569	\$113,866
40	TOTAL	\$17,222	\$10,659	\$12,137	\$14,131	\$11,629	\$13,353	\$10,718	\$10,554	\$13,469	\$12,218	\$13,684	\$15,320	\$155,093
TS-4														
35	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
36	THERMS	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	7,059	7,059	7,059	127,567
37	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
38	NON-FUEL	\$3,390	\$2,680	\$2,627	\$1,955	\$1,517	\$1,306	\$1,175	\$1,085	\$1,118	\$1,118	\$1,118	\$1,118	\$20,207
39	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

40	TOTAL	\$5,390	\$4,680	\$4,627	\$3,955	\$3,517	\$3,306	\$3,175	\$3,085	\$3,118	\$3,118	\$3,118	\$3,118	\$44,207
41	MISC SERVICE REVENUE	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	\$49,016
42	DEFERRED CREDIT FCPC	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	\$50,922
43	OTHER REVENUES - Late Fees	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	\$49,917
44	INTEREST INCOME	247	247	247	247	247	247	247	247	247	247	247	247	2,966
45	TOTAL MISC. REVENUES	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	\$152,821
46	TOTAL OPERATING REVENUE	\$330,452	\$234,742	\$226,150	\$261,836	\$197,462	\$212,257	\$176,160	\$165,003	\$181,400	\$176,270	\$201,068	\$213,007	\$2,575,806
47	TOTAL CUSTOMERS	3,333	3,336	3,357	3,374	3,388	3,411	3,413	3,420	3,440	3,455	3,484	3,532	40,943
48	TOTAL THERMS	169,061	109,046	104,390	120,894	81,089	88,760	66,438	59,590	69,914	66,313	80,431	87,471	1,103,397

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR
 THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.		JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL
COST OF GAS														
1	FIRM THERMS SOLD	147,660	92,128	87,808	108,550	71,513	80,516	59,020	52,742	62,855	59,254	73,372	80,412	975,830
2	COST OF GAS-FIRM 1.047	\$154,600	\$96,458	\$91,935	\$113,652	\$74,874	\$84,301	\$61,794	\$55,221	\$65,809	\$62,039	\$76,820	\$84,192	\$1,021,694
3	REVENUE RELATED TAXES	\$778	\$485	\$462	\$572	\$377	\$424	\$311	\$278	\$331	\$312	\$386	\$423	\$5,139
4	I-GAS THERMS SOLD	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	7,059	7,059	7,059	127,567
5	COST OF GAS-I GAS	\$22,407	\$17,713	\$17,361	\$12,924	\$10,026	\$8,631	\$7,767	\$7,170	\$7,391	\$7,391	\$7,391	\$7,391	\$133,563
6	REVENUE RELATED TAXES	\$113	\$89	\$87	\$65	\$50	\$43	\$39	\$36	\$37	\$37	\$37	\$37	\$672
7	TOTAL COST OF GAS	\$177,897	\$114,746	\$109,846	\$127,212	\$85,327	\$93,400	\$69,911	\$62,705	\$73,568	\$69,779	\$84,634	\$92,043	\$1,161,068
8	NET REVENUES	\$152,555	\$119,996	\$116,304	\$134,623	\$112,135	\$118,858	\$106,249	\$102,299	\$107,832	\$106,490	\$116,434	\$120,964	\$1,414,738

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

TREND RATES:				HISTORIC BASE YEAR + 1 12/31/23	PROJECTED TEST YEAR 12/31/24	
#1	PAYROLL ONLY			6.24%	6.24%	
#2	CUSTOMER GROWTH X INFLATION			3.00%	3.00%	
#3	INFLATION ONLY			3.00%	3.00%	
#4	CUSTOMER GROWTH			0.00%	0.00%	

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
DISTRIBUTION EXPENSE							
1	807 Payroll trended	38,212	0	38,212	40,597	43,130	#1
2	Other trended	0	0	0	0	0	#3
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	38,212	0	38,212	40,597	43,130	
6	870 Payroll trended	67,121	0	67,121	71,309	75,759	#1
7	Other trended	0	0	0	0	0	
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	67,121	0	67,121	71,309	75,759	
11	871 Payroll trended	58,164	0	58,164	61,793	65,649	#1
12	Other trended	0	0	0	0	0	
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	58,164	0	58,164	61,793	65,649	
16	874 Payroll trended	103,054	0	103,054	109,484	116,316	#1
17	Other trended	3,257	0	3,257	3,355	3,455	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	106,311	0	106,311	112,839	119,771	
21	875 Payroll trended	8,937	0	8,937	9,495	10,088	#1
22	Other trended	0	0	0	0	0	
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	0	
25	Total	8,937	0	8,937	9,495	10,088	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>DISTRIBUTION EXPENSE</u>							
1	876 Payroll trended	6,427	0	6,427	6,828	7,254	#1
2	Other trended	(441)	0	(441)	(454)	(468)	#2
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	<u>5,986</u>	<u>0</u>	<u>5,986</u>	<u>6,374</u>	<u>6,787</u>	
6	877 Payroll trended	8,356	0	8,356	8,877	9,431	#1
7	Other trended	0	0	0	0	0	#2
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	<u>8,356</u>	<u>0</u>	<u>8,356</u>	<u>8,877</u>	<u>9,431</u>	
11	878 Payroll trended	34,671	0	34,671	36,834	39,133	#1
12	Other trended	9,794	0	9,794	10,087	10,390	#2
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	<u>44,465</u>	<u>0</u>	<u>44,465</u>	<u>46,922</u>	<u>49,523</u>	
16	879 Payroll trended	1,735	0	1,735	1,844	1,959	#1
17	Other trended	17,227	0	17,227	17,743	18,276	#3
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	<u>18,962</u>	<u>0</u>	<u>18,962</u>	<u>19,587</u>	<u>20,234</u>	
21	880 Payroll trended	8,776	0	8,776	9,324	9,906	#1
22	Other trended	45,995	0	45,995	47,375	48,796	#3
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	25,000	
25	Total	<u>54,772</u>	<u>0</u>	<u>54,772</u>	<u>56,699</u>	<u>83,702</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
MAINTENANCE EXPENSE							
1	881 Payroll trended	0	0	0	0	0	
2	Other trended	9,585	0	9,585	9,873	10,169	#3
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	9,585	0	9,585	9,873	10,169	
6	886 Payroll trended	4,046	0	4,046	4,299	4,567	#1
7	Other trended	1,853	0	1,853	1,908	1,966	#2
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	5,899	0	5,899	6,207	6,533	
11	887 Payroll trended	11,096	0	11,096	11,788	12,524	#1
12	Other trended	12,916	0	12,916	13,304	13,703	#2
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	24,012	0	24,012	25,092	26,227	
16	889 Payroll trended	3,446	0	3,446	3,661	3,889	#1
17	Other trended	4,572	0	4,572	4,709	4,850	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	8,018	0	8,018	8,370	8,740	
21	890 Payroll trended	1,495	0	1,495	1,588	1,687	#1
22	Other trended	218	0	218	224	231	#2
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	0	
25	Total	1,713	0	1,713	1,813	1,918	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
MAINTENANCE EXPENSE							
1	891 Payroll trended	1,564	0	1,564	1,662	1,765	#1
2	Other trended	155	0	155	160	165	#2
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	1,720	0	1,720	1,822	1,930	
6	892 Payroll trended	18,900	0	18,900	20,080	21,332	#1
7	Other trended	(2,962)	0	(2,962)	0	0	
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	15,938	0	15,938	20,080	21,332	
11	894 Payroll trended	4,092	0	4,092	4,347	4,618	#1
12	Other trended	18,344	0	18,344	18,894	19,461	#2
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	22,436	0	22,436	23,241	24,080	
16	895 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>							
1	901 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	902 Payroll trended	6,239	0	6,239	6,628	7,042	#1
7	Other trended	0	0	0	0	0	
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	<u>6,239</u>	<u>0</u>	<u>6,239</u>	<u>6,628</u>	<u>7,042</u>	
11	903 Payroll trended	143,221	0	143,221	152,158	161,653	#1
12	Other trended	(30,302)	0	(30,302)	(31,211)	(32,147)	#2
13	Other 2023	0	0	0	0	0	
14	Cust. Svc. Rep.	0	0	0	0	0	
15	Total	<u>112,919</u>	<u>0</u>	<u>112,919</u>	<u>120,947</u>	<u>129,506</u>	
16	904 Payroll trended	0	0	0	0	0	
17	Other trended	4,376	0	4,376	4,507	4,642	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	<u>4,376</u>	<u>0</u>	<u>4,376</u>	<u>4,507</u>	<u>4,642</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>							
1	908 Payroll trended	0	0	0	0	0	
2	Other trended	150,288	0	150,288	154,797	159,441	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	150,288	0	150,288	154,797	159,441	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	910 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	913 Payroll trended	0	0	0	0	0	
7	Other trended	1,203	0	1,203	1,239	1,276	#3
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	<u>1,203</u>	<u>0</u>	<u>1,203</u>	<u>1,239</u>	<u>1,276</u>	
11	916 Payroll trended	0	0	0	0	0	
12	Other trended	0	0	0	0	0	
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
ADMINISTRATIVE & GENERAL EXPENSE							
1	920 Payroll trended	89,301	0	89,301	94,873	100,793	#1
2	Other trended	26,172	0	26,172	27,805	29,540	#3
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5		0	0	0	0	0	
6	Total	115,472	0	115,472	122,678	130,333	
7	921 Payroll trended	0	0	0	0	0	
8	Other trended	50,755	0	50,755	52,278	53,846	#2
9	Other trended	0	0	0	0	0	
10	Other 2023	0	0	0	0	0	
11	Other 2024	0	0	0	0	0	
12	Total	50,755	0	50,755	52,278	53,846	
13	922 Payroll trended	0	0	0	0	0	
14	Other trended	0	0	0	0	0	
15	Other 2023	0	0	0	0	0	
16	Other 2024	0	0	0	0	0	
17	Total	0	0	0	0	0	
18	923 Payroll trended	0	0	0	0	0	
19	Other trended	27,886	0	27,886	28,723	29,584	#3
20	Other 2023	0	0	0	0	0	
21	Other 2024	0	0	0	0	0	
22	Total	27,886	0	27,886	28,723	29,584	
23	924 Payroll trended	0	0	0	0	0	
24	Other not trended	60,373	0	60,373	62,184	64,049	#3
25	Other 2023	0	0	0	0	0	
26	Other 2024	0	0	0	0	0	
27	Total	60,373	0	60,373	62,184	64,049	
28	925 Payroll trended	0	0	0	0	0	
29	Other not trended	0	0	0	0	0	
30	Other 2023	0	0	0	0	0	
31	Other 2024	0	0	0	0	0	
32	Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
ADMINISTRATIVE & GENERAL EXPENSE							
1	926 Payroll trended	4,190	0	4,190	4,451	4,729	#1
2	Other trended	155,773	0	155,773	160,447	165,260	#3
3	Other 2023	0	0	0	0	0	
4	Pension - Utility	0	0	0	30,750	41,000	
5	Total	159,963	0	159,963	195,648	210,989	
6	928 Payroll trended	27,190	0	27,190	28,887	30,690	#1
7	Other trended	9,039	0	9,039	9,310	9,589	#3
8	Other 2023	0	0	0	0	0	
9	Rate Case Amort.	0	0	0	0	19,500	
10	Total	36,229	0	36,229	38,197	59,779	
11	930 Payroll trended	0	0	0	0	0	
12	Other trended	45,956	0	45,956	47,335	48,755	#3
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	45,956	0	45,956	47,335	48,755	
16	931 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	0	0	0	0	0	
21	932 Payroll trended	12,030	0	12,030	12,780	13,578	#1
22	Other trended	0	0	0	0	0	
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	0	
25	Total	12,030	0	12,030	12,780	13,578	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/22
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	DESCRIPTION	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
					12/31/23	12/31/24	
<u>TREND RATES:</u>							
#1	PAYROLL ONLY				6.24%	6.24%	
#2	CUSTOMER GROWTH X INFLATION				3.00%	3.00%	
#3	INFLATION ONLY				3.00%	3.00%	
#4	CUSTOMER GROWTH				0.00%	0.00%	
<u>TOTAL EXPENSES</u>							
1	Payroll trended	662,262	0	662,262	703,587	747,491	
2	Other	622,032	0	622,032	644,591	664,830	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	30,750	85,500	
5	Total	<u>1,284,294</u>	<u>0</u>	<u>1,284,294</u>	<u>1,378,929</u>	<u>1,497,821</u>	

SUPPORTING SCHEDULES: G-1 p.19-20, G-6 p.1

RECAP SCHEDULES: G-1 p.1, G-1 p.4

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
 EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

DOCKET NO: 20240046-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/23

LINE NO.	A/C NO.	DESCRIPTION		Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	TOTAL EXPENSE
1	301	ORGANIZATIONAL COSTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	\$0
2	303	INTANGIBLE PLANT	3.3%	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	2.7%	370	370	370	370	371	372	372	372	372	372	372	372	4,451
5	376	MAINS (STEEL)	3.0%	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	91,886
6	376	MAINS (PLASTIC)	3.2%	5,491	4,020	4,034	4,048	4,102	4,191	4,267	4,298	4,297	4,321	4,344	4,357	51,770
7	378	M & R EQUIPMENT - GENERAL	2.7%	233	233	233	233	233	233	233	233	233	233	233	233	2,793
8	379	M & R EQUIPMENT - CITY	1.9%	727	727	727	727	727	727	727	727	727	727	727	727	8,722
9	380	DIST PLANT -SERVICES (STEEL)	8.0%	620	619	619	618	616	615	615	612	608	608	607	607	7,365
10	380	DIST PLANT -SERVICES (PLASTIC)	3.1%	2,734	2,745	2,765	2,797	2,837	2,904	2,940	2,973	2,998	3,022	3,022	3,034	34,626
11	381	METERS	3.9%	2,376	2,451	2,487	2,538	2,592	2,631	2,696	2,761	2,795	2,830	2,829	2,828	31,814
12	382	METER INSTALLATIONS	3.9%	381	383	386	390	395	399	402	407	410	413	416	418	4,799
13	383	REGULATORS	3.3%	704	713	713	718	730	737	747	758	760	760	760	760	8,838
14	384	REGULATOR INSTALL HOUSE	3.9%	243	245	247	250	255	259	262	265	268	271	273	275	3,112
15	385	INDUSTRIAL M & R EQUIPMENT	3.7%	159	159	162	165	165	165	165	165	165	165	165	165	1,963
16	387	OTHER EQUIPMENT	7.1%	80	80	80	80	80	80	80	80	80	80	80	80	956
17	389	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	1.8%	267	267	267	267	267	267	267	267	267	267	267	267	3,207
19	391.1	OFFICE FURNITURE	6.6%	60	60	60	60	60	60	60	60	60	60	60	60	720
20	391.2	OFFICE EQUIPMENT	12.0%	227	227	227	227	227	227	245	263	263	263	263	263	2,921
21	391.3	COMPUTERS	7.6%	578	578	578	578	614	675	702	702	702	702	702	702	7,811
22	392.0	TRANSPORTATION	16.6%	7,127	7,718	7,842	7,932	8,711	9,516	9,297	9,079	9,079	9,079	9,079	9,079	103,537
23	394	TOOLS AND WORK EQUIPMENT	4.9%	236	236	239	241	246	251	251	251	256	261	261	261	2,990
24	396	POWER OPERATED EQUIPMENT	6.4%	591	591	591	591	597	604	604	604	604	604	604	604	7,186
25	397	COMMUNICATION EQUIPMENT	20.3%	24	24	24	24	24	24	24	24	24	24	24	24	286
26	398	MISC. EQUIPMENT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0
27																0
28																0
29																0
30																0
31																0
32																0
33		TOTAL DEPRECIATION EXPENSE		30,883	30,102	30,306	30,509	31,504	32,566	32,566	32,510	32,598	32,693	32,744	32,771	381,751
34		AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
35		TOTAL AMORT & DEPR EXPENSE		<u>\$30,883</u>	<u>\$30,102</u>	<u>\$30,306</u>	<u>\$30,509</u>	<u>\$31,504</u>	<u>\$32,566</u>	<u>\$32,566</u>	<u>\$32,510</u>	<u>\$32,598</u>	<u>\$32,693</u>	<u>\$32,744</u>	<u>\$32,771</u>	<u>\$381,751</u>

SUPPORTING SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.1, G-2 p.4

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY
ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA + 1: 12/31/23
WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	TOTAL AMORT/REC EXPENSE
1		NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
4															0
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	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	12 Month Total
1	387	OTHER EQUIPMENT	80	80	80	80	80	80	80	80	80	80	80	80	956
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES & IMPROVEMENTS	267	267	267	267	267	267	267	267	267	267	267	267	3,207
4	391.1	OFFICE FURNITURE	60	60	60	60	60	60	60	60	60	60	60	60	720
5	391.2	OFFICE EQUIPMENT	227	227	227	227	227	227	245	263	263	263	263	263	2,921
6	391.3	COMPUTERS	578	578	578	578	614	675	702	702	702	702	702	702	7,811
7	392.0	TRANSPORTATION	7,127	7,718	7,842	7,932	8,711	9,516	9,297	9,079	9,079	9,079	9,079	9,079	103,537
8	394	TOOLS AND WORK EQUIPMENT	236	236	239	241	246	251	251	251	256	261	261	261	2,990
9	396	POWER OPERATED EQUIPMENT	591	591	591	591	597	604	604	604	604	604	604	604	7,186
10	397	COMMUNICATION EQUIPMENT	24	24	24	24	24	24	24	24	24	24	24	24	286
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	9,189	9,781	9,907	9,999	10,825	11,703	11,529	11,329	11,334	11,339	11,339	11,339	129,614

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$956	23.9%	\$229	NG NU/(UTILITY LABOR COST + NG NU LABOR COST)
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0	
15	390	STRUCTURES & IMPROVEMENTS	\$3,207	23.9%	\$767	
16	391.1	OFFICE FURNITURE	\$720	23.9%	\$172	
17	391.2	OFFICE EQUIPMENT	\$2,921	23.9%	\$699	
18	391.3	COMPUTERS	\$7,811	23.9%	\$1,869	
19	392.0	TRANSPORTATION	\$103,537	23.9%	\$24,776	
20	394	TOOLS AND WORK EQUIPMENT	\$2,990	23.9%	\$715	
21	396	POWER OPERATED EQUIPMENT	\$7,186	23.9%	\$1,720	
22	397	COMMUNICATION EQUIPMENT	\$286	23.9%	\$68	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$129,614		\$31,017	

SUPPORTING SCHEDULES: G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION
 EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/24

LINE NO.	A/C NO.	DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	TOTAL EXPENSE
1	301	ORGANIZATIONAL COSTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	2.70%	372	372	372	372	372	372	372	372	372	372	372	4,461
5	376	MAINS (STEEL)	3.00%	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	91,886
6	376	MAINS (PLASTIC)	3.20%	4,283	4,283	4,283	4,283	4,283	4,283	4,574	4,574	4,574	4,574	4,574	53,285
7	378	M & R EQUIPMENT - GENERAL	2.70%	233	233	233	233	233	288	344	344	344	344	344	3,517
8	379	M & R EQUIPMENT - CITY	1.90%	727	727	727	727	727	776	826	826	826	826	826	9,365
9	380	DIST PLANT -SERVICES (STEEL)	8.00%	606	605	605	604	602	601	598	594	594	593	593	7,197
10	380	DIST PLANT -SERVICES (PLASTIC)	3.10%	3,055	3,087	3,117	3,146	3,177	3,209	3,240	3,269	3,298	3,330	3,362	38,685
11	381	METERS	3.90%	2,838	2,856	2,874	2,892	2,910	2,976	3,041	3,059	3,076	3,092	3,110	35,851
12	382	METER INSTALLATIONS	3.90%	421	425	429	432	436	440	444	448	451	455	459	5,303
13	383	REGULATORS	3.30%	771	792	814	836	857	879	901	923	944	966	987	10,679
14	384	REGULATOR INSTALL HOUSE	3.90%	276	279	283	286	289	293	296	299	302	306	309	3,531
15	385	INDUSTRIAL M & R EQUIPMENT	3.70%	165	165	165	165	165	165	165	165	165	165	165	1,976
16	387	OTHER EQUIPMENT	7.10%	80	80	80	80	80	80	80	80	80	80	80	956
17	389	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	1.80%	267	267	267	267	267	267	267	267	267	267	267	3,207
19	391.1	OFFICE FURNITURE	6.60%	60	60	60	60	60	60	60	60	60	60	60	720
20	391.2	OFFICE EQUIPMENT	12.00%	263	263	263	263	263	263	263	263	263	263	263	3,157
21	391.3	COMPUTERS	7.80%	720	720	720	720	720	745	771	771	771	771	771	8,970
22	392.0	TRANSPORTATION	16.90%	9,243	9,243	9,243	9,243	9,243	9,380	9,517	9,517	9,517	9,517	9,639	112,821
23	394	TOOLS AND WORK EQUIPMENT	4.90%	261	271	282	282	282	283	285	285	285	285	285	3,371
24	396	POWER OPERATED EQUIPMENT	6.40%	604	604	604	604	604	731	858	858	858	858	858	8,900
25	397	COMMUNICATION EQUIPMENT	20.30%	24	24	24	24	24	24	24	24	24	24	24	286
26	398	MISC. EQUIPMENT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
27															0
28															0
29															0
30															0
31															0
32		TOTAL DEPRECIATION EXPENSE		32,923	33,012	33,099	33,174	33,251	33,918	34,586	34,658	34,729	34,806	34,884	408,122
33		AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0
34		TOTAL AMORT & DEPR EXPENSE		<u>\$32,923</u>	<u>\$33,012</u>	<u>\$33,099</u>	<u>\$33,174</u>	<u>\$33,251</u>	<u>\$33,918</u>	<u>\$34,586</u>	<u>\$34,658</u>	<u>\$34,729</u>	<u>\$34,806</u>	<u>\$34,884</u>	<u>\$408,122</u>

SUPPORTING SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.1, G-2 p.5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	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		NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			0	0	0	0	0	0	0	0	0	0	0	0	\$0
3			0	0	0	0	0	0	0	0	0	0	0	0	\$0
4															\$0
5															\$0
6															\$0
7															\$0
8															\$0
9															\$0
10															\$0
11															\$0
12		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SUPPORTING SCHEDULES: G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 Month Total
1	387	OTHER EQUIPMENT	80	80	80	80	80	80	80	80	80	80	80	80	956
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES & IMPROVEMENTS	267	267	267	267	267	267	267	267	267	267	267	267	3,207
4	391.1	OFFICE FURNITURE	60	60	60	60	60	60	60	60	60	60	60	60	720
5	391.2	OFFICE EQUIPMENT	263	263	263	263	263	263	263	263	263	263	263	263	3,157
6	391.3	COMPUTERS	720	720	720	720	720	745	771	771	771	771	771	771	8,970
7	392.0	TRANSPORTATION	9,243	9,243	9,243	9,243	9,243	9,380	9,517	9,517	9,517	9,517	9,517	9,639	112,821
8	394	TOOLS AND WORK EQUIPMENT	261	271	282	282	282	283	285	285	285	285	285	285	3,371
9	396	POWER OPERATED EQUIPMENT	604	604	604	604	604	731	858	858	858	858	858	858	8,900
10	397	COMMUNICATION EQUIPMENT	24	24	24	24	24	24	24	24	24	24	24	24	286
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	11,522	11,532	11,542	11,542	11,542	11,834	12,125	12,125	12,125	12,125	12,125	12,247	142,387

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$956	23.9%	\$229	
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0	
15	390	STRUCTURES & IMPROVEMENTS	\$3,207	23.9%	\$767	
16	391.1	OFFICE FURNITURE	\$720	23.9%	\$172	
17	391.2	OFFICE EQUIPMENT	\$3,157	23.9%	\$756	
18	391.3	COMPUTERS	\$8,970	23.9%	\$2,146	
19	392.0	TRANSPORTATION	\$112,821	23.9%	\$26,998	
20	394	TOOLS AND WORK EQUIPMENT	\$3,371	23.9%	\$807	
21	396	POWER OPERATED EQUIPMENT	\$8,900	23.9%	\$2,130	
22	397	COMMUNICATION EQUIPMENT	\$286	23.9%	\$68	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$142,387		\$34,073	

SUPPORTING SCHEDULES: G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
 INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		0	0	0
2	DEFERRED INCOME TAX EXPENSE		89,518	0	89,518
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>89,518</u>	<u>0</u>	<u>89,518</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(438,367)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(252,299)
2	ADD INCOME TAX ACCOUNTS		0	2) PSC DEFERRED INCOME FCPC	(50,922)
3	LESS INTEREST CHARGES		(13,104)	3)	0
4	TAXABLE INCOME PER BOOKS		(451,471)	4)	0
5				5)	0
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(303,221)	6)	0
7	TAXABLE INCOME		(754,691)	7)	0
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8)	0
9	STATE TAXABLE INCOME		(754,691)	9)	0
10	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 8)	0		10)	0
11	EMERGENCY EXCISE	0		11)	0
12	CREDITS	0		12)	0
13	STATE TAX - CURRENT	0	0	13)	0
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14)	0
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(754,691)	15)	0
16	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21.00%	16)	0
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		0	17)	0
18	FEDERAL TAX - CURRENT		0	18)	0
					TOTAL ADJUSTMENTS (303,221)
					*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0
	SUMMARY:				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13
19	LESS: ITC REALIZED		0	1)	0
20	CURRENT YEAR DEFERRED TAX EXPENSE		89,518	2)	0
21	STATE TAX - CURRENT		0	3)	0
22	FEDERAL TAX - CURRENT		0		TOTAL ADJUSTMENTS 0
23	TOTAL CURRENT INCOME TAX EXPENSE		89,518		

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
 FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING
 IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

DOCKET NO: 20240046-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/23

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$634,050	\$0	\$634,050
2	BOOK DEPRECIATION AND AMORTIZATION	\$381,751	0	381,751
3	DIFFERENCE	252,299	0	252,299
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	PSC DEFERRED INCOME FOR FCPC	50,922	0	50,922
5			0	0
6			0	0
7			0	0
8			0	0
9			0	0
10			0	0
11			0	0
12			0	0
13			0	0
14			0	0
15			0	0
16			0	0
17			0	0
18			0	0
19			0	0
20			0	0
21	TOTAL TIMING DIFFERENCES	303,221	0	303,221
22	STATE TAX RATE	4.46%	5.50%	4.46%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	13,518	0	13,518
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	289,703	0	289,703
25	FEDERAL TAX RATE	21.00%	35.00%	21.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	60,838	0	60,838
27	ADD STATE DEFERRED TAXES (LINE 9)	13,518	0	13,518
28	TOTAL DEFERRED TAX EXPENSE	\$74,355	\$0	\$74,355

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
 INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		0	0	0
2	DEFERRED INCOME TAX EXPENSE		102,452	0	102,452
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>102,452</u>	<u>0</u>	<u>102,452</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT	
1	NET UTILITY OPERATING INCOME		(485,303)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	366,878	
2	ADD INCOME TAX ACCOUNTS		0	2) DEFERRED INCOME FCPC	(50,922)	
3	LESS INTEREST CHARGES		23,289	3)	0	
4	TAXABLE INCOME PER BOOKS		(462,014)	4)	0	
5				5)	0	
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		315,956	6)	0	
7	TAXABLE INCOME		(146,058)	7)	0	
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8)	0	
9	STATE TAXABLE INCOME		(146,058)	9)	0	
10	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 8)	0		10)	0	
11	EMERGENCY EXCISE	0		11)	0	
12	CREDITS	0		12)	0	
13	STATE TAX - CURRENT	0	0	13)	0	
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14)	0	
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(146,058)	15)	0	
16	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21.00%	16)	0	
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		0	17)	0	
18	FEDERAL TAX - CURRENT		0	18)	0	
					TOTAL ADJUSTMENTS	315,956
					*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
				1)	0	
				2)	0	
				3)	0	
					TOTAL ADJUSTMENTS	0
19	SUMMARY:				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
20	LESS: ITC REALIZED		0	1)	0	
21	CURRENT YEAR DEFERRED TAX EXPENSE (366878*.2558)		102,452	2)	0	
22	STATE TAX - CURRENT		0	3)	0	
23	FEDERAL TAX - CURRENT		0		TOTAL ADJUSTMENTS	0
	TOTAL CURRENT INCOME TAX EXPENSE		102,452			

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES
 FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING
 IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

DOCKET NO: 20240046-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/24

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$775,000	\$0	\$775,000
2	BOOK DEPRECIATION AND AMORTIZATION	\$408,122	0	408,122
3	DIFFERENCE	366,878	0	366,878
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	PSC DEFERRED INCOME FCPC	50,922	0	50,922
5			0	0
6			0	0
7			0	0
8			0	0
9			0	0
10			0	0
11			0	0
12			0	0
13			0	0
14			0	0
15			0	0
16			0	0
17			0	0
18			0	0
19			0	0
20			0	0
21	TOTAL TIMING DIFFERENCES	417,800	0	417,800
22	STATE TAX RATE	4.46%	4.46%	4.46%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	18,626	0	18,626
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	399,174	0	399,174
25	FEDERAL TAX RATE	21.00%	21.00%	21.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	83,827	0	83,827
27	ADD STATE DEFERRED TAXES (LINE 9)	18,626	0	18,626
28	TOTAL DEFERRED TAX EXPENSE	\$102,452	\$0	\$102,452

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA + 1: 12/31/23
 WITNESS: STITT

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	4,405,893	(2,861,377)	0	1,544,516	47.11%	10.00%	4.71%
2	LONG TERM DEBT	300,000		0	300,000	9.15%	6.50%	0.59%
3	LONG TERM DEBT - NONUTILITY	1,573,734	(1,573,734)	0	0	0.00%	0.00%	0.00%
4	CUSTOMER DEPOSITS	182,895	(96,268)	0	86,627	2.64%	2.00%	0.05%
5	DEFERRED CREDITS - FCPC	409,330	0	0	409,330	12.49%	0.00%	0.00%
6	DEFERRED INCOME TAXES	937,870	0	0	937,870	28.61%	0.00%	0.00%
7	PROPANE DEPOSITS	10,867	(10,867)	0	0	0.00%	0.00%	0.00%
8	TOTAL	7,820,589	(4,542,246)	0	3,278,343	100.00%		5.36%

SUPPORTING SCHEDULES: G-1 p.5-6, G-6 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS						
		PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED	RATIO	COST RATE	WEIGHTED COST
1	COMMON EQUITY	5,221,313	0	(3,627,616)	1,593,697	47.13%	11.00%	5.18%
2	LONG TERM DEBT	1,100,000	0	(764,248)	335,752	9.93%	8.50%	0.84%
3	LONG TERM DEBT - NONUTILITY	1,230,000	(1,230,000)	0	0	0.00%	0.00%	0.00%
4	CUSTOMER DEPOSITS	189,447	0	(131,622)	57,825	1.71%	2.00%	0.03%
5	DEFERRED TAXES	989,098	0	0	989,098	29.25%	0.00%	0.00%
6	DEFERRED CREDITS - FCPC	405,416	0	0	405,416	11.99%	0.00%	0.00%
7	TAX CREDIT	0	0	0	0	0.00%	0.00%	0.00%
8	TOTAL	9,135,274	(1,230,000)	(4,523,487)	3,381,787	100.00%		6.05%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
 ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
 PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2023 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	SHOAF FAMILY TRUST	11/30/18	12/31/23	\$150,000				5.0000		\$9,750.00	\$9,750
2	COSTIN FAMILY TRUS	11/30/18	12/31/23	\$150,000				5.0000		\$9,750.00	\$9,750
3	CENTENNIAL BANK - PROJECTED	06/30/24		\$500,000						\$42,500	\$42,500
4	CENTENNIAL BANK - PROJECTED	12/31/24		\$300,000						\$25,500	\$25,500
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	TOTAL			\$1,100,000	\$0	\$0	\$0		\$0	\$87,500	\$87,500
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
18	NET			\$1,100,000							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			7.95%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
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COMPANY DOES NOT HAVE ANY SHORT TERM DEBT.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/24

WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2				COMPANY DOES NOT HAVE ANY PREFERRED STOCK.						
3										
4										
5										
6										
7										
8										
9										
TOTAL				\$0	\$0	\$0	\$0	\$0	0.00%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/08

WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1								
				COMPANY DOES NOT ANTICIPATE ISSUING ANY COMMON STOCK DURING THE PROJECTED TEST YEAR.				
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 2.00% (2)	CUSTOMER DEPOSITS @ 3.00% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(2.00%/12) (6)	INTEREST EXPENSE (3)*(3.00%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-23	\$189,447	\$0	\$0	\$189,447				
2	Jan-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
3	Feb-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
4	Mar-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
5	Apr-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
6	May-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
7	Jun-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
8	Jul-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
9	Aug-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
10	Sep-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
11	Oct-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
12	Nov-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
13	Dec-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
14			13-MONTH AVG.		\$189,447	12-MONTH TOTAL	\$3,789	\$0	\$3,789
15			EFFECTIVE INTEREST RATE		2.00%				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/24

WITNESS: STITT

DOCKET NO: 20240046-GU

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				OTHER ASSUMPTIONS (10)
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	

1
2
3
4
5
6
7
8
9
10

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	LONG TERM DEBT	
12	PREFERRED STOCK	
13	COMMON EQUITY	
14	OTHER (EXPLAIN)	COMPANY HAS A CAPITAL STRUCTURE OBJECTIVE OF 60% EQUITY AND 40% DEBT.

SUPPORTING SCHEDULES: G-6 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

DOCKET NO: 20240046-GU

N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

DOCKET NO: 20240046-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>%</u>
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.3000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.2000%
6	STATE INCOME TAX RATE	4.4580%
7	STATE INCOME TAX (5 X 6)	4.42234%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	94.7777%
9	FEDERAL INCOME TAX RATE	21.0000%
10	FEDERAL INCOME TAX (8 X 9)	19.9033%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.8744%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3356

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$ 3,381,787
2	REQUESTED RATE OF RETURN	6.05%
3	N.O.I. REQUIREMENTS	204,598
4	LESS: ADJUSTED N.O.I.	<u>(576,971)</u>
5	N.O.I. DEFICIENCY	\$ 781,569
6	EXPANSION FACTOR	<u>1.3356</u>
7	REVENUE DEFICIENCY	<u>\$ 1,043,841</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: SHOAF

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

1 **PLANT IN SERVICE:**

- 2 ADDITIONS: TOTAL PLANT ADDITIONS ARE BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THESE PERIODS.
- 3 RETIREMENTS: RETIREMENTS WERE BASED ON COMPANY'S PROJECTED RETIREMENTS FOR SPECIFIC PLANT ACCOUNTS.
- 4 CWIP: CWIP IS PROJECTED TO BE AT ZERO DURING THE PROJECTED TEST YEAR.

5 **ASSETS:**

- 6 A. CASH WAS ESTIMATED AT A LEVEL TO BALANCE THE BALANCE SHEET.
- 7 B. CUSTOMER ACCOUNTS RECEIVABLE WAS PROJECTED BASED ON PROJECTED REVENUES.
- 8 D. PLANT & OPER. MATERIALS AND SUPPLIES WAS PROJECTED AT THE SAME MONTHLY LEVELS AS IN THE HISTORIC BASE YEAR.
- 9 E. UNRECOVERED GAS COST AND CONSERVATION COST WAS PROJECTED AS ZERO FOR 2024.

10

11 **COMMON EQUITY:**

- 12 A. RETAINED EARNINGS IS BASED ON THE PROJECTED NET INCOME EVERY MONTH OF FOR THE PERIOD.
- 13 B. THE COST RATE OF 11.5% IS A REASONABLE RETURN ON COMMON EQUITY.

14 **LONG-TERM DEBT:**

- 15 A. LONG TERM NOTES REFLECT THE TIMING OF CAPITAL NEEDS TO MEET THE PROJECTED CAPITAL EXPENDITURES AND REFINANCING OF EXISTING DEBT.

16 **CURRENT AND ACCRUED LIABILITIES:**

- 17 A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DEC 2022 THROUGH DECEMBER 23 AND ESTIMATED FOR JAN 2024 THROUGH DEC 2024.
- 18 B. ACCOUNTS PAY WAS PROJECTED AT THE SAME MONTHLY LEVELS AS IN THE HISTORIC BASE YEAR.
- 19 C. CUSTOMER DEPOSITS BALANCES ARE ASSUMED TO REMAIN CONSTANT THROUGH THE PROJECTED TEST YEAR.
- 20 D. TAXES ACCRUED-GENERAL, INTEREST ACCRUED AND TAX COLLECTIONS PAYABLE BALANCES WERE PROJECTED AT THE SAME MONTHLY LEVELS AS IN THE HISTORIC BASE YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/24

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/24
WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

1 **REVENUES AND CUSTOMER GROWTH:**

2 A. ALL RATE CLASS PROJECTIONS WERE BASED ON HISTORICAL EXPERIENCE AND ON KNOWN LOCAL DEVELOPMENT PLANS.

3 **COST OF GAS:**

4 COST OF GAS PROJECTED 2024 WAS BASED ON PGA MAX CAP OF 1.04.

5 **OPERATING AND MAINTENANCE EXPENSES:**

6 OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF.

7 THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

		<u>BASE YEAR + 1</u>	<u>PROJECTED TEST YEAR</u>
8			
9	PAYROLL ONLY	6.24%	6.24%
10	CUSTOMER GROWTH & INFLATION	3.00%	3.00%
11	INFLATION ONLY	3.00%	3.00%
12	CUSTOMER GROWTH	0.00%	0.00%

13 SEVERAL ADDITIONAL EXPENSES ARE PROJECTED TO BEGIN IN JANUARY 2024 AND ARE SHOWN SEPARATELY IN THE TRENDING ANALYSIS.

14 **DEPRECIATION AND AMORTIZATION**

15 A. DEPRECIATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND COMPANY'S 2023 DEPRECIATION STUDY SUBMITTED FOR COMMISSION APPROVAL.

16 **TAXES OTHER THAN INCOME:**

17 A. PROPERTY TAXES WERE BASED ON HISTORICAL RATES.

18 B. REVENUE - COMPUTED REGULATORY ASSESSMENT FEE AT .005%.

19 C. FICA, STATE UNEMPLOYMENT, AND FEDERAL UNEMPLOYMENT WERE PROJECTED BY HISTORICAL DATA.

20 **INCOME TAXES:**

21 A. CALCULATED AT THE STATE TAX RATE OF 4.458% AND FEDERAL TAX RATE COMPUTED TO BE 21.00% .

22 **INTEREST EXPENSE:**

23 A. INTEREST EXPENSE ON LONG TERM DEBT WAS PROJECTED AT 8.5%.

24 INTEREST CHARGES OTHER WAS PROJECTED BASED ON CUSTOMER DEPOSITS AND SHORT TERM DEBT.

SUPPORTING SCHEDULES: WORKPAPERS

ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
INDEX

COST OF SERVICE SCHEDULES

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CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE A: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	LOCAL STORAGE PLANT					100% capacity	
2	INTANGIBLE PLANT:	\$13,149		\$13,149		"	13149
3	PRODUCTION PLANT:					"	0
4	DISTRIBUTION PLANT:					"	0
5	374 Land and Land Rights	209,685		209,685		"	209685
6	375 Structures and Improvements	165,207		165,207		"	165207
7	376 Mains	4,727,664		4,727,664		"	4727664
8	377 Comp.Sta.Eq.	-		-		"	0
9	378 Meas.& Reg.Sta.Eq.-Gen	130,101		130,101		"	130101
10	379 Meas.& Reg.Sta.Eq.-CG	492,720		492,720		"	492720
11	380 Services	1,337,892	1,337,892			100% customer	1337892
12	381-382 Meters	1,055,094	1,055,094			"	1055094
13	383-384 House Regulators	414,680	414,680			"	414680
14	385 Industrial Meas.& Reg.Eq.	53,395		53,395		100% capacity	53395
15	386 Property on Customer Premises	-	-	-		100% customer	0
16	387 Other Equipment	13,469	4,404	9,065		ac 374-386	13469
17	Total Distribution Plant	8,599,908	2,812,071	5,787,836			8599908
18	GENERAL PLANT:	1,235,647	617,823	617,823		50% customer,50% ca	1235647
19	PLANT ACQUISITIONS:					100% capacity	0
20	GAS PLANT FOR FUTURE USE:					"	0
21	CWIP:	-	-	-		dist.plant	0
22	TOTAL PLANT	\$9,848,703	\$3,429,895	\$6,418,809			9848703

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE A: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	LOCAL STORAGE PLANT:					related plant	
2	INTANGIBLE PLANT:	(\$13,149)		(\$13,149)		rel.plant account	-13149
3	PRODUCTION PLANT					"	
4	DISTRIBUTION PLANT:					"	
5	375 Structures and Improvements	(35,371)		(35,371)		"	-35371
6	376 Mains	(4,033,417)		(4,033,417)		"	-4033417
7	377 Compressor Sta. Eq.	-		-		"	0
8	378 Meas.& Reg.Sta. Eq.-Gen	(77,252)		(77,252)		"	-77252
9	379 Meas.& Reg.Sta. Eq.-CG	(416,330)		(416,330)		"	-416330
10	380 Services	(540,950)	(540,950)			"	-540950
11	381-382 Meters	(407,848)	(407,848)			"	-407848
12	383-384 House Regulators	(174,977)	(174,977)			"	-174977
13	385 Indust.Meas.& Reg.Sta.Eq.	(21,552)		(21,552)		"	-21552
14	386 Property on Customer Premises	-		-		"	0
15	387 Other Equipment	(13,947)	(4,561)	(9,386)		"	-13947
16	Total A.D. on Dist. Plant	(5,721,644)	(1,128,336)	(4,593,308)		"	-5721644
17	GENERAL PLANT:	(672,235)	(336,118)	(336,118)		general plant	-672235
18	PLANT ACQUISITIONS:					plant acquisitions	0
19	RETIREMENT WORK IN PROGRESS:	-				distribution plant	0
20	TOTAL ACCUMULATED DEPRECIATION	(\$6,407,028)	(\$1,464,453)	(\$4,942,575)			-6407028
21	NET PLANT (Plant less Accum.Dep.)	\$3,441,675	\$1,965,442	\$1,476,234			3441675
22	less:CUSTOMER ADVANCES	\$0	\$0	\$0		50%-50% cust-cap	0
23	plus:WORKING CAPITAL	\$74,822	\$36,991	\$37,831		oper. and maint. exp.	74822
24	equals:TOTAL RATE BASE	\$3,516,497	\$2,002,433	\$1,514,064			3516497

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE B: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	OPERATIONS AND MAINTENANCE EXPENSES						
2	LOCAL STORAGE PLANT:					ac 301-320	
3	PRODUCTION PLANT					100% capacity	
4	DISTRIBUTION:						
5	870 Operation Supervision & Eng.	\$43,130	\$9,398	\$33,732		ac 871-879	43130
6	871 Dist.Load Dispatch	75,759		75,759		100% capacity	75759
7	872 Compr.Sta.Lab. & Ex.	-				ac 377	0
8	873 Compr.Sta.Fuel & Power					100% commodity	0
9	874 Mains and Services	65,649	14,480	51,169		ac376+ac380	65649
10	875 Meas.& Reg. Sta.Eq.-Gen	119,771		119,771		ac 378	119771
11	876 Meas.& Reg. Sta.Eq.-Ind.	10,088		10,088		ac 385	10088
12	877 Meas.& Reg. Sta.Eq.-CG	6,787		6,787		ac 379	6787
13	878 Meter and House Reg.	9,431	9,431			ac381+ac383	9431
14	879 Customer Instal.	49,523	49,523			ac 386	49523
15	880 Other Expenses	20,234	6,616	13,618		ac 387	20234
16	881 Rents	83,702		83,702		100% capacity	83702
17	885 Maintenance Supervision	10,169	6,277	3,892		ac886-894	10169
18	886 Maint. of Struct. and Improv.	6,533		6,533		ac375	6533
19	887 Maintenance of Mains	26,227		26,227		ac376	26227
20	888 Maint. of Comp.Sta.Eq.	-				ac 377	0
21	889 Maint. of Meas.& Reg. Sta.Eq.-Gen	8,740		8,740		ac 378	8740
22	890 Maint. of Meas.& Reg. Sta.Eq.-Ind.	1,918		1,918		ac 385	1918
23	891 Maint. of Meas.& Reg. Sta.Eq.-CG	1,930		1,930		ac 379	1930
24	892 Maintenance of Services	21,332	21,332			ac 380	21332
25	894 Maint. of Other Equipment	24,080	24,080			ac381-383	24080
26	895 Maint. of Other Plant	-	-	-		ac387	0
27	Total Distribution Expenses	585,002	141,137	443,864			585002
28	CUSTOMER ACCOUNTS:						0
29	901 Supervision	-	-			100% customer	0
30	902 Meter-Reading Expense	7,042	7,042			"	7042
31	903 Records and Collection Exp.	129,506	129,506			"	129506
32	904 Uncollectible Accounts	4,642			4,642	100% commodity	4642
33	908 Misc. Expenses	159,441	159,441			100% customer	159441
34	Total Customer Accounts	300,630	295,988		4,642		300630
35	(907-910) CUSTOMER SERV.& INFO. EXP.	-	-			"	0
36	(911-916) SALES EXPENSE	1,276	1,276			"	1276
37	(932) MAINT. OF GEN. PLANT	13,578	6,789	6,789		general plant	13578
38	(920-931) ADMINISTRATION AND GENERAL	597,336	295,316	298,940	3,079	O&M excl. A&G	597336
39	TOTAL O&M EXPENSE	\$1,497,821	\$740,507	\$749,593	\$7,721		1497821

SUPPORTING SCHEDULES: G- 2 p.10-19

RECAP SCHEDULES: H-3 p.1

CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE B: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	\$374,049	\$213,609	\$160,440			net plant
3	Amort. of Other Gas Plant			-			100% capacity
4	Amort. of CIS			-			100% capacity
5	Amort. of Limited-term Inv.						intangible plant
6	Amort. of Acquisition Adj.						intangible,distribution,and general plant
7	Amort. of Conversion Costs						100% commodity
8	Total Deprec. and Amort. Expense	374,049	213,609	160,440			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	13,695				13,695	100% revenue
11	Other	119,776	68,401	51,375			net plant
12	Total Taxes other than Income Taxes	133,471	68,401	51,375		13,695	
13	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(153,351)	(\$58,091)	(\$50,447)	(\$44,333)	(\$480)	\$0 \$0 \$0
14	RETURN (REQUIRED NOI)	229,506	130,690	98,816	-		rate base
15	INCOME TAXES	-	-	-	-		return(noi)
16	TOTAL OVERALL COST OF SERVICE	<u>\$2,081,496</u>	<u>\$1,095,115</u>	<u>\$1,009,778</u>	<u>(\$36,611)</u>	<u>13,215</u>	2081497

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:					
2	ATTRITION					
3	O&M	\$1,497,821	\$740,507	\$749,593	\$7,721	
4	DEP.	\$374,049	\$213,609	\$160,440		
5	AMORTIZATION OF OTHER GAS PLANT	\$0		\$0		
6	AMORTIZATION OF CIS	\$0		\$0		
7	AMORTIZATION OF LIMITED TERM INVESTMENT					
8	AMORTIZATION OF ACQUISITION ADJUSTMENT					
9	AMORTIZATION OF CONVERSION COSTS					
10	TOTAL TAXES OTHER THAN INCOME	\$133,471	\$68,401	\$51,375		\$13,595
11	RETURN	\$229,506	\$130,690	\$98,816	\$0	
12	INCOME TAXES	\$0	\$0	\$0	\$0	
13	REVENUES CREDITED TO COST OF SERVICE	(\$153,351)	(\$153,351)	\$0	\$0	\$0
14	TOTAL COST	\$2,081,496	\$1,095,115	\$1,009,778	(\$36,611)	\$13,215
15	RATE BASE	\$3,516,487	\$2,002,433	\$1,514,064	\$0	
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
18	376 MAINS	\$694,247		\$694,247		
19	378 MEAS.& REG.STA.EQ.-GEN.	\$52,849		\$52,849		
20	380 SERVICES	\$796,942	\$796,942			
21	381-382 METERS	\$647,246	\$647,246			
22	383-384 HOUSE REGULATORS	\$239,703	\$239,703			
23	385 INDUSTRIAL MEAS.& REG.EQ.	\$31,843		\$31,843		
24	<u>O & M ITEMS</u>					
25	874 MAINS AND SERVICES	\$65,649	\$14,480	\$51,169		
26	876 MEAS.& REG.STA.EQ.IND.	\$10,088		\$10,088		
27	878 METER & HOUSE REG.	\$9,431	\$9,431			
28	887 MAINT. OF MAINS	\$26,227		\$26,227		
29	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$1,918		\$1,918		
30	892 MAINT. OF SERVICES	\$21,332	\$21,332			
31	894 MAINT.OF OTHER EQUIPMENT	\$24,080	\$24,080			

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE C

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	CUSTOMER COSTS								
2	No. of Customers	40,943	0	29,784	8,660	2,040	434	12	12
3	Weighting	NA	1.00	1.00	1.00	1.30	3.76	11.40	11.40
4	Weighted No. of Customers	43,008	0	29,784	8,660	2,658	1,631	137	137
5	Allocation Factors	1	0.00%	69.25%	20.14%	6.18%	3.79%	0.32%	0.32%
6	CAPACITY COSTS								
7	Peak & Avg. Month Sales Vol.(therms)	976,635	0	273,262	188,028	127,047	203,025	103,695	91,578
8	Allocation Factors	1	0.00%	27.98%	19.25%	13.01%	20.79%	10.62%	8.35%
	Mains Allocator								
9	COMMODITY COSTS								
10	Annual Sales Vol.(therms)	1,103,397	0	305,307	183,127	145,914	232,728	108,755	127,567
11	Allocation Factors	1	0.00%	27.67%	16.60%	13.22%	21.09%	9.86%	11.56%
12	REVENUE-RELATED COSTS								
13	Tax on Cust,Cap,& Commod.	10,339	0	5,096	2,204	1,105	1,335	285	314
14	Allocation Factors	1	0.00%	49.29%	21.32%	10.68%	12.91%	2.76%	3.03%

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

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

PAGE 2 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE D

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	DIRECT AND SPECIAL ASSIGNMENTS:								
2	Customer								
3	Services	\$796,942	\$0	\$551,912	\$160,480	\$49,254	\$30,226	\$2,535	\$2,535
4	Meters	647,246	0	448,242	130,336	40,003	24,549	2,059	2,059
5	House Regulators	239,703	0	166,003	48,269	14,815	9,091	762	762
6	General Plant	281,706	0	195,092	56,727	17,411	10,685	896	896
7	All Other	833,777	0	577,421	167,897	51,531	31,623	2,652	2,652
8	Total	\$2,002,433	\$0	\$1,386,758	\$403,229	\$123,759	\$75,948	\$6,370	\$6,370
9	Capacity								
10	Mains	\$694,247	\$0	\$194,250	\$133,661	\$90,312	\$144,322	\$73,712	\$57,990
11	Meas.&Reg.Sta.Eq.-Gen.	52849	0	14787	10175	6875	10986	5611	4414
12	Industrial Meas.& Reg. Sta. Eq.	31843	0	8910	6131	4142	6620	3381	2660
13	General Plant	281706	0	78821	54236	36646	58562	29910	23531
14	All Other	1147667	\$0	\$321,117	\$220,956	\$149,296	\$238,580	\$121,854	\$95,864
15	Total	\$1,514,064	\$0	\$423,634	\$291,497	\$196,959	\$314,747	\$160,757	\$126,469
16	Commodity								
17	Account #								
18	Account #								
19	Account #								
20	All Other	0	0	0	0	0	0	0	0
21	Total	0	0	0	0	0	0	0	0
22	TOTAL	\$3,516,497	\$0	\$1,810,393	\$694,726	\$320,718	\$390,695	\$167,127	\$132,839

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

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E: PAGE 1 OF 2

LINE NO.	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	OPERATIONS AND MAINTENANCE EXPENSE:							
2	DIRECT AND SPECIAL ASSIGNMENTS:							
3	Customer							
4	874 Mains & Services	\$14,480	\$0	\$10,028	\$2,916	\$895	\$549	\$46
5	878 Meters and House Regulators	9,431	0	6,531	1,899	583	358	30
6	892 Maint. of Services	21,332	0	14,774	4,296	1,318	809	68
7	894 Maint. of Other Equipment	24,080	0	16,676	4,849	1,488	913	77
8	All Other	671,184	0	464,819	135,156	41,482	25,457	2,135
9	Total	\$740,507	\$0	\$512,828	\$149,115	\$45,766	\$28,086	\$2,356
10	Capacity							
11	874 Mains and Services	\$51,169	\$0	\$14,317	\$9,851	\$6,656	\$10,637	\$5,433
12	876 Measuring & Reg. Sta. Eq.- I	10,085	0	2,823	1,942	1,312	2,097	843
13	887 Maint. of Mains	26,227	0	7,338	5,049	3,412	5,452	2,785
14	890 Maint. of Meas.& Reg.Sta.Eq.-I	1,918	0	537	369	250	399	204
15	All Other	660,192	0	209,721	172,491	100,882	142,242	10,096
16	Total	\$749,593	\$0	\$234,736	\$189,704	\$112,512	\$160,827	\$19,589
17	Commodity							
18	Account #	0						
19	Account #	0						
20	Account #	0						
21	All Other	7,721	0	2,136	1,281	1,021	1,629	761
22	Total	7,721	0	2,136	1,281	1,021	1,629	761
23	TOTAL O&M	\$1,497,821	\$0	\$749,700	\$340,101	\$159,299	\$190,541	\$22,705
24	DEPRECIATION EXPENSE:							
25	Customer	\$213,509	\$0	\$147,932	\$43,014	\$13,202	\$8,102	\$679
26	Capacity	160,440	0	44,891	30,889	20,871	33,353	17,035
27	Total	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714
28	AMORT. OF GAS PLANT:							
29	Capacity	0	0	0	0	0	0	0
30	AMORT. OF CIS:							
31	Capacity	0	0	0	0	0	0	0
32	AMORT OF LIMITED TERM INVEST.							
33	Capacity	0	0	0	0	0	0	0
34	AMORT. OF ACQUISITION ADJ.:							
35	Customer	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:							
39	Commodity	0	0	0	0	0	0	0

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

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 COST OF SERVICE STUDY

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E: PAGE 2 OF 2

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	TAXES OTHER THAN INCOME TAXES:								
2	Customer	\$68,401	\$0	\$47,370	\$13,774	\$4,227	\$2,594	\$218	\$218
3	Capacity	51,375	0	14,375	9,891	6,683	10,680	5,455	4,291
4	Subtotal	119,776	0	61,745	23,665	10,911	13,274	5,672	4,509
5	Revenue	13,695	0	6,751	2,920	1,463	1,768	378	415
6	Total	\$133,471	\$0	\$68,496	\$26,585	\$12,374	\$15,042	\$6,050	\$4,924
7	RETURN (NOI)								
8	Customer	\$130,690	\$0	\$90,507	\$26,317	\$8,077	\$4,957	\$416	\$416
9	Capacity	98,816	0	27,649	19,025	12,855	20,542	10,492	8,254
10	Commodity	0	0	0	0	0	0	0	0
11	Total	\$229,506	\$0	\$118,156	\$45,342	\$20,932	\$25,499	\$10,908	\$8,670
12	INCOME TAXES								
13	Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Capacity	0	0	0	0	0	0	0	0
15	Commodity	0	0	0	0	0	0	0	0
16	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	REVENUE CREDITED TO COS:								
18	Customer	(153,351)	\$0	(\$103,132)	(\$42,124)	(\$4,287)	(\$3,807)	\$0	\$0
19	TOTAL COST OF SERVICE:								
20	Customer	\$999,855	\$0	\$695,505	\$190,096	\$66,986	\$39,932	\$3,668	\$3,668
21	Capacity	1,060,225	0	321,650	249,508	152,921	225,402	52,570	58,174
22	Commodity	7,721	0	2,136	1,281	1,021	1,629	761	893
23	Subtotal	2,067,802	0	1,019,292	440,886	220,928	266,962	57,000	62,735
24	Revenue	13,695	0	6,751	2,920	1,463	1,768	378	415
25	Total	\$2,081,496	\$0	\$1,026,043	\$443,806	\$222,391	\$268,730	\$57,377	\$63,151

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

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

LINE NO.	SUMMARY	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	RB	\$3,516,497	\$0	\$1,810,393	\$694,726	\$320,718	\$390,695	\$167,127	\$132,839
2	ATTRITION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	O&M	\$1,497,821	\$0	\$749,700	\$340,101	\$159,299	\$190,541	\$22,705	\$35,475
4	DEPRECIATION	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
5	AMORTIZATION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TAXES OTHER THAN INCOME - OTHER	\$119,776	\$0	\$61,745	\$23,665	\$10,911	\$13,274	\$5,672	\$4,509
7	TAXES OTHER THAN INCOME - REV. RELATED	\$13,695	\$0	\$6,751	\$2,920	\$1,463	\$1,768	\$378	\$415
8	INCOME TAXES TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	REVENUE CREDITED TO COS:	(\$153,351)	\$0	(\$103,132)	(\$42,124)	(\$4,287)	(\$3,807)	\$0	\$0
10	TOTAL COST - CUSTOMER	\$899,855	\$0	\$695,505	\$190,096	\$66,986	\$39,932	\$3,668	\$3,668
11	TOTAL COST - CAPACITY	\$1,060,225	\$0	\$321,650	\$249,508	\$152,921	\$225,402	\$52,570	\$58,174
12	TOTAL COST - COMMODITY	\$7,721	\$0	\$2,136	\$1,281	\$1,021	\$1,629	\$761	\$893
13	TOTAL COST - REVENUE	\$13,695	\$0	\$6,751	\$2,920	\$1,463	\$1,768	\$378	\$415
14	NO. OF CUSTOMERS	40,943	0	29,784	8,660	2,040	434	12	12
15	PEAK MONTH SALES	976,635	0	273,262	188,028	127,047	203,025	103,695	81,578
16	ANNUAL SALES	1,103,397	0	305,307	183,127	145,914	232,728	108,755	127,567

DERIVATION OF REVENUE DEFICIENCY
 SCHEDULE F

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	CUSTOMER COSTS	\$999,855	\$0	\$695,505	\$190,096	\$66,986	\$39,932	\$3,668	\$3,668
2	CAPACITY COSTS	\$1,060,225	\$0	\$321,650	\$249,508	\$152,921	\$225,402	\$52,570	\$58,174
3	COMMODITY COSTS	\$7,721	\$0	\$2,136	\$1,281	\$1,021	\$1,629	\$761	\$893
4	REVENUE COSTS	\$13,695	\$0	\$6,751	\$2,920	\$1,463	\$1,768	\$378	\$415
5	TOTAL	\$2,081,496	\$0	\$1,026,043	\$443,806	\$222,391	\$268,730	\$57,377	\$63,151
6	less:REVENUE AT PRESENT RATES	\$1,401,291	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207
7	(in the projected test year)								
8	equals: GAS SALES REVENUE DEFICIENCY	\$680,205	\$0	\$283,700	\$137,173	\$84,402	\$139,837	\$16,150	\$18,944
9	plus:DEFICIENCY IN OTHER OPERATING REV.	\$64,018	\$0	\$41,241	\$16,845	\$2,988	\$2,943	\$0	\$0
10	equals:TOTAL BASE-REVENUE DEFICIENCY	\$744,223	\$0	\$324,942	\$154,018	\$87,390	\$142,780	\$16,150	\$18,944
11	UNIT COSTS:								
12	Customer	\$24,421	#DIV/0!	\$23,351	\$21,950	\$32,834	\$91,932	\$25,475	\$25,475
13	Capacity	\$0.961	#DIV/0!	\$1.054	\$1.362	\$1,048	\$0.969	\$0.463	\$0.456
14	Commodity	\$0.007	#DIV/0!	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007	\$0.007

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

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE G: PAGE 1 OF 2: PRESENT RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	REVENUES: (projected test year)								
2	Gas Sales (due to growth)	\$1,401,291	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207
3	Other Operating Revenue	\$89,333	\$0	\$61,691	\$25,279	\$1,299	\$664	\$0	\$0
4	Total	\$1,490,624	\$0	\$804,234	\$331,912	\$139,288	\$129,757	\$41,227	\$44,207
5	EXPENSES:								
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$1,497,821	\$0	\$749,700	\$340,101	\$159,299	\$190,541	\$22,705	\$35,475
8	Depreciation Expenses	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income--Fixed	\$119,776	\$0	\$61,745	\$23,665	\$10,911	\$13,274	\$5,672	\$4,509
11	Taxes Other Than Income--Revenue	\$13,695	\$0	\$6,751	\$2,920	\$1,463	\$1,768	\$378	\$415
12	Total Expenses excl. Income Taxes	\$2,005,342	\$0	\$1,011,019	\$440,589	\$205,746	\$247,038	\$46,470	\$54,481
13	INCOME TAXES:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	NET OPERATING INCOME:	(\$514,718)	\$0	(\$206,785)	(\$108,677)	(\$66,459)	(\$117,281)	(\$5,243)	(\$10,274)
15	RATE BASE:	\$3,516,497	\$0	\$1,810,393	\$694,726	\$320,718	\$390,695	\$167,127	\$132,839
16	RATE OF RETURN	-14.64%	0.00%	-11.42%	-15.64%	-20.72%	-30.02%	-3.14%	-7.73%

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

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE G: PAGE 2 OF 2: PROPOSED RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	REVENUES:								
2	Gas Sales	\$2,081,496	\$0	\$1,026,043	\$443,806	\$222,391	\$268,730	\$57,377	\$63,151
3	Other Operating Revenue	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
4	Total	\$2,234,848	\$0	\$1,129,175	\$485,930	\$226,678	\$272,537	\$57,377	\$63,151
5	EXPENSES:								
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$1,497,821	\$0	\$749,700	\$340,101	\$159,299	\$190,541	\$22,705	\$35,475
8	Depreciation Expenses	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income—Fixed	\$119,776	\$0	\$61,745	\$23,665	\$10,911	\$13,274	\$5,672	\$4,509
11	Taxes Other Than Income—Revenue	\$13,695	\$0	\$6,751	\$2,920	\$1,463	\$1,768	\$378	\$415
12	Total Expes excl. Income Taxes	\$2,005,342	\$0	\$1,011,019	\$440,589	\$205,746	\$247,038	\$46,470	\$54,481
13	PRE TAX NOI:	\$229,506	\$0	\$118,156	\$45,342	\$20,932	\$25,499	\$10,908	\$8,670
14	INCOME TAXES:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NET OPERATING INCOME:	\$229,506	\$0	\$118,156	\$45,342	\$20,932	\$25,499	\$10,908	\$8,670
16	RATE BASE:	\$3,516,497	\$0	\$1,810,393	\$694,726	\$320,718	\$390,695	\$167,127	\$132,839
17	RATE OF RETURN	6.53%	0.00%	6.53%	6.53%	6.53%	6.53%	6.53%	6.53%

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

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: ST JOE NATURAL GAS COMPANY
 DOCKET NO: 20240046-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 4 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/24
 WITNESS: A. SHOAF

PROPOSED RATE DESIGN
 SCHEDULE H

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	PRESENT RATES (projected test year)								
2	GAS SALES (due to growth)	\$1,401,291	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207
3	OTHER OPERATING REVENUE	\$89,333	\$0	\$61,891	\$25,279	\$1,299	\$864	\$0	\$0
4	TOTAL	\$1,490,624	\$0	\$804,234	\$331,912	\$139,288	\$129,757	\$41,227	\$44,207
5	RATE OF RETURN	-14.64%	0.00%	-11.42%	-15.64%	-20.72%	-30.02%	-3.14%	-7.73%
6	INDEX	1.00	0.00	0.78	1.07	1.42	2.05	0.21	0.53
7	COMPANY PROPOSED RATES								
8	GAS SALES	\$2,081,496	\$0	\$1,026,043	\$443,806	\$222,391	\$268,730	\$57,377	\$63,151
9	OTHER OPERATING REVENUE	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
10	TOTAL	\$2,234,848	\$0	\$1,129,175	\$485,930	\$226,678	\$272,537	\$57,377	\$63,151
11	TOTAL REVENUE INCREASE	\$744,223	\$0	\$324,942	\$154,018	\$87,390	\$142,780	\$16,150	\$18,944
12	PERCENT INCREASE	49.93%	0.00%	40.40%	46.40%	62.74%	110.04%	39.17%	42.85%
13	RATE OF RETURN	6.53%	0.00%	6.53%	6.53%	6.53%	6.53%	6.53%	6.53%
14	INDEX	100.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SUPPORTING SCHEDULES: H-1 p.3, H-1 p.4

CALCULATION OF PROPOSED RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	PROPOSED TOTAL TARGET REVENUES	\$2,234,848	\$0	\$1,129,175	\$485,930	\$226,678	\$272,537	\$57,377	\$63,151
				51%	22%	10%	12%	3%	3%
2	LESS:OTHER OPERATING REVENUE (GS+TS)	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
3	LESS:CUSTOMER CHARGE REVENUES								
4	PROPOSED CUSTOMER CHARGES			\$20.00	\$25.00	\$25.00	\$80.00	\$2,000.00	\$2,000.00
5	NUMBER OF BILLS	40,943	0	29,784	8,660	2,040	434	12	12
6	CUSTOMER CHARGE REV. BY RATE CLASS	\$0	\$0	\$595,686	\$216,510	\$51,004	\$34,749	\$24,000	\$24,000
7	TOTAL CUSTOMER CHARGE REV.	\$945,949	\$0	\$595,686	\$216,510	\$51,004	\$34,749	\$24,000	\$24,000
8	LESS:OTHER NON-THERM-RATE REVENUES								
9	PROPOSED DEMAND CHARGES (MONTHLY)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10	MAXIMUM DEMAND TRANSPORTATION QUANTITY (MDTQ)		0	0	0	0	0		
11	TOTAL DEMAND CHARGE REV.	\$0	\$0	\$0	\$0	\$0	\$0		
12	EQUALS:PER-THERM TARGET REVENUES	\$1,135,548	\$0	\$430,357	\$227,296	\$171,367	\$233,981	\$33,377	\$39,151
				38%	20%	15%	21%	3%	3%
13	DIVIDED BY:NUMBER OF THERMS	1,103,397	0	305,307	183,127	145,914	232,728	108,755	127,567
14	BASE RATE PER-THERM (UNRNDED)		#DIV/0!	\$1.409589	\$1.241190	\$1.174580	\$1.005387	\$0.306902	\$0.306902
15	BASE RATE PER-THERM (RNDED)		#DIV/0!	\$1.40959	\$1.24119	\$1.17458	\$1.00539	\$0.30690	\$0.30690
16	PER-THERM-RATE REVENUES(RNDED RATES)		#DIV/0!	\$430,357	\$227,296	\$171,367	\$233,982	\$33,377	\$39,150
17	SUMMARY:PROPOSED TARIFF RATES								
18	CUSTOMER CHARGES		\$0.00	\$20.00	\$25.00	\$25.00	\$80.00	\$2,000.00	\$2,000.00
19	DEMAND CHARGES (PER M+B867DTQ - MONTHLY)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
20	ENERGY CHARGES								
21	NON-GAS (CENTS PER THERM)		#DIV/0!	140.959	124.119	117.458	100.539	30.690	30.690
22	TOTAL (INCLUDING PGA)		#DIV/0!	140.959	124.119	117.458	100.539	30.690	30.690
23	SUMMARY:PRESENT TARIFF RATES								
24	CUSTOMER CHARGES	\$	13.00	\$	16.00	\$	20.00	\$	20.00
25	ENERGY CHARGES								
26	NON-GAS (CENTS PER THERM)		129.614	87.058	72.859	66.605	42.319	15.840	15.840
27	TOTAL (INCLUDING PGA)		129.614	87.058	72.859	66.605	42.319	15.840	15.840
28	SUMMARY:OTHER OPERATING REVENUE								
			PRESENT REVENUE				PROPOSED REVENUE		
			2023				2024		
29	CONNECTION CHARGE - RESIDENTIAL	440	\$40.00	\$17,600			\$80.00	\$35,200	RS-1 38%,RS-2 33%, RS-3 29%
29B	CONNECTION CHARGE (READ-IN)- RESIDENTIAL	51	\$25.00	\$1,326			\$66.00	\$3,366	RS-1 38%,RS-2 33%, RS-3 29%
30	CONNECTION CHARGE - COMMERCIAL	4	\$60.00	\$240			\$120.00	\$480	GS-1
30B	REALTY INSPECTION CHARGE		\$0.00	\$0			\$105.00	\$0	
31	RECONNECTION CHARGE - RESIDENTIAL	96	\$40.00	\$3,840			\$90.00	\$8,640	RS-1 38%,RS-2 33%, RS-3 29%
32	RECONNECTION CHARGE - COMMERCIAL		\$60.00	\$0			\$120.00	\$0	GS-1
33	RETURNED CHECK CHARGES	29	\$25.00	\$725			\$35.00	\$1,015	100% Res.
34	LATE FEES	3905	\$3.00	\$11,714			\$13.00	\$50,762	85% Res, 15% Comm
35	FCPC - DEFERRED INCOME		\$0.00	\$50,922			\$0.00	\$50,922	
36	INTEREST INCOME		\$0.00	\$2,966			\$0.00	\$2,966	
37									
38				\$89,333				\$153,351	

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

ST JOE NATURAL GAS COMPANY
DOCKET NO: 20240046-GU
MINIMUM FILING REQUIREMENTS
INDEX

ENGINEERING SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	CAUSE	DATE	DURATION
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THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR ENDING 12/31/22.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
HIS. YR. LAST RATE CASE: 12/31/08
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	None		
2			
3			
4			
5			

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

<u>COMPANY ID NUMBER</u>	<u>MANU-FACTURER</u>	<u>TYPE / SIZE</u>	<u>COMPANY ID NUMBER</u>	<u>MANU-FACTURER</u>	<u>TYPE / SIZE</u>	<u>COMPANY ID NUMBER</u>	<u>MANU-FACTURER</u>	<u>TYPE / SIZE</u>
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All meters with a rated capacity of under 250 cfm have been tested within 120 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS.
(AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 250 cfh through 2500 cfh have been tested within 120 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 2500 cfm have been tested within 60 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

>SJNG MFR 000285

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY
ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/22
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

<u>Line No.</u>	<u>Vehicle #</u>	<u>Description</u>	<u>Department Name</u>	<u>Allocation to Non-Utility</u>
1	1	2014 F250 VIN#81981	Utility	None
2	2	2015 2015 CHEVROLET 50% VIN#36610	Utility	None
3	3	2016 F150 SUPERCAB VIN#87272	Utility	None
4	4	2021 F150 TRUCK VIN#85306	Utility	None
5	5	2021 F150 TRUCK VIN#77873	Utility	None
6	6	2019 F250 TRUCK VIN#84476	Utility	None
7	7	2023 F150 TRUCK VIN#36905	Utility	None
8	8	2022 F150 TRUCK VIN#45105	Utility	None
9	9	2022 F150 TRUCK VIN#56115	Utility	None
10	10	2023 F150 TRUCK VIN#1170	Utility	None
11	11	2023 F150 TRUCK VIN#1201	Utility	None
12	12	2023 F150 TRUCK VIN#41262	Utility	None

SUPPORTING SCHEDULES:

RECAP SCHEDULES: