

August 30, 2024

**E-PORTAL**

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

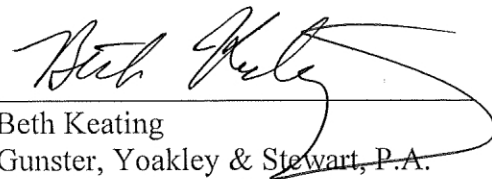
**[New Filing]: Petition of Florida City Gas for Approval of Safety, Access, and Facility Enhancement Program True-Up and 2025 Cost Recovery Factors**

Dear Mr. Teitzman:

Attached for electronic filing, please find Florida City Gas's Petition for Approval of Safety, Access, and Facility Enhancement Program True-Up and its 2025 SAFE Cost Recovery Factors.

Thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

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**

In re: Petition of Florida City Gas for  
Approval of the Safety, Access, and Facility  
Enhancement and Program True-Up and 2025  
Surcharge Factors

Docket No. \_\_\_\_\_

Filed: August 30, 2024

**PETITION OF FLORIDA CITY GAS FOR APPROVAL OF THE  
SAFETY, ACCESS, AND FACILITY ENHANCEMENT PROGRAM  
TRUE-UP AND 2025 COST RECOVERY FACTORS**

Florida City Gas (“FCG” or “the Company”) hereby files this Petition requesting the Florida Public Service Commission (“Commission”) approve: (a) the 2023 Safety, Access, and Facility Enhancement (“SAFE”) Program final true-up amount for the period January 1, 2023 through December 31, 2023; (b) the 2024 SAFE Program actual/estimated true-up amount for the period January 1, 2024 through December 31, 2024; and (c) the 2025 SAFE Program Factors to be applied to bills issued during the projected period of January 1, 2025 through December 31, 2025. In support thereof, FCG states as follows:

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

Florida City Gas  
4045 NW 97<sup>th</sup> Avenue  
Doral, Florida 33178

2. Any pleading, motion, notice, order, or other document required to be served upon

FCG or filed by any party to this proceeding should be served upon the following individuals:

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

Miguel Bustos  
Florida City Gas  
4045 NW 97 Ave  
Doral, FL 33178  
(305) 345-8598  
[mbustos@chpk.com](mailto:mbustos@chpk.com)

SAFE True Up

3. FCG is a natural gas local distribution company (“LDC”) providing natural gas sales and transportation service to customers in parts of Florida, and is a public utility subject to the Commission’s regulatory jurisdiction under Chapter 366, Florida Statutes (“F.S”).

4. The Commission is vested with jurisdiction over this matter in accordance with Sections 366.04, 366.041, 366.05, and 366.06, F.S. Specifically, the Commission is authorized to establish fair and reasonable rates and charges for Florida utilities and, in doing so, shall consider, among other things, the adequacy of the utility’s facilities and its ability to improve such facilities. The Commission also is vested with authority under Section 368.05(2), F.S., to require improvements to natural gas distribution systems as may be necessary to protect the public.

5. On September 15, 2015, the Commission approved FCG’s request to establish the SAFE Program. *See, In re: Petition for approval of safety, access, and facility enhancement program and associated cost recovery methodology, by Florida City Gas*, Order No. PSC-2015-0390-TRF-GU, Docket No. 20150116-GU. (“*SAFE Order*”). The SAFE Program is designed to relocate on an expedited basis certain existing gas mains and associated facilities located in or associated with rear lot easements to street front locations to improve the Company’s ability to inspect and maintain the facilities and reduce opportunities for damage to the facilities and theft. As the Commission recognized in its *SAFE Order*, the existing location of these mains, services and, in some cases, above-ground facilities, presents significant operational risks and challenges for the Company and its customers. *Id.* at p. 5.

6. The SAFE Program facilitates the relocation process by enabling the Company to timely recover the appropriate costs, along with a reasonable return, incurred for the relocation of the mains and associated new service lines, as well as costs associated with any above ground facilities, such as meters and regulator sets, that may need to be replaced or relocated due to the main and service line relocations. *Id.* at pp. 3-4.

## SAFE True Up

7. Originally, the SAFE Program was set to expire in 2025 based on an original estimate of 254.3 miles of mains and services to be relocated from rear property easements to the street front over the ten-year program. On June 9, 2023, the Commission approved however the continuation of the SAFE Program beyond its 2025 expiration date , as well as inclusion of approximately 150 miles of additional mains and services that are located in rear property easements and eligible for replacement under the SAFE program. *In re: Petition for rate increase by Florida City Gas*, Order No. PSC-2023-0177-FOF-GU, Docket NO. 20220069-GU (FPSC June 9, 2023) (“*Rate Case Order*”).

8. As required by the Rate Case Order, FCG proposed a new investment/construction schedule and term for both the continuation of SAFE and replacement of orange pipe as part of last year’s annual SAFE filing. FCG proposed to extend the SAFE Program for an additional 10-year period through 2035, and to include the replacement of the approximately 160 miles of orange pipe would begin in 2024 and continue through 2033, with an average replacement of approximately 16 miles of orange pipe per year. The Commission approved the new construction schedule and term by Order No. PSC-2023-0345-TRF-GU, issued November 16, 2023, in Docket No. 20230097-GU.

9. On April 19, 2024, Florida City Gas submitted a Petition for approval of additional modifications to the SAFE program, which initiated Docket No. 20240071-GU. In that Petition, FCG requested Commission approval to include projects related to problematic pipe and facilities consisting of Obsolete, Span, Shallow and Exposed Pipe and related facilities to enable the Company to address these infrastructure issues on an expedited basis, thereby reducing or eliminating unnecessary risk to the public. FCG noted that these types of problematic facilities are included in its sister company FPUC’s GUARD program, as reflected in Order No. PSC-2023-0235-PAA-GU, at page 4.

## SAFE True Up

10. Pursuant to the *SAFE Order*, FCG is required to file an annual petition and schedules with this Commission for the purpose of reviewing and resetting the SAFE Program surcharge factors to true-up any over- or under-recovery, and to update the ad valorem rates and debt and equity cost rates. The annual SAFE Program filing includes the following:

- (a) Final true-up showing the actual replacement costs and actual surcharge revenues for the most recent 12-month historical period from January 1 through December 31 that ends prior to the annual petition filing, including the final over- or under-recovery for that period;
- (b) Actual/estimated true-up showing six months of actual and six months of projected costs and revenues; and
- (c) Projection showing 12 months of the projected revenue requirement for period beginning January 1 following the annual filing.

Because the additions to SAFE proposed in Docket No. 20240071-GU have not yet been addressed by the Commission, but are scheduled for consideration at the Commission's September 9, 2024, Agenda Conference, Florida City Gas is including in this filing two sets of the required true-up and projection schedules, one set for the SAFE program as it currently stands, and one that reflects the anticipated additional project and costs associated with the expansion proposed in Docket No. 20240071-GU.

11. The actual and forecasted mains and service replacements from 2015 through the 2033, inclusive of orange pipe are provided by year in **Attachment A** to this Petition. **Attachment A-2** is the same schedule with the additional projects being addressed in Docket No. 20240071-GU also included.. Both schedules have been updated to reflect actuals through the end of June 2024. In addition, a general description of the 2024 and 2025 SAFE Program projects, including location and types of replacements, are provided in **Attachment B**. Similarly, **Attachment B-2** also includes the projects and types of replacements contemplated in Docket No. 20240071-GU.

SAFE True Up

12. Attached to this Petition and incorporated herein by reference is **Attachment C, Schedules 1 through 7**, which provides the information required by the *SAFE Order* and FCG's SAFE Tariff. Attachment C fully supports FCG's calculation of the 2023 final true-up, the 2024 actual/estimated true-up, and the 2025 SAFE Factors inclusive of orange pipe replacements for the period of January 1, 2025 through December 31, 2025, including the schedules for the Weighted Average Cost of Capital ("WACC"). Likewise, **Attachment C-2**, also provides **Schedules 1 through 7**, which includes the same information, plus the information and amounts that assumes inclusion of the projects at issue in Docket No. 20240071-GU.

13. The 2023 SAFE Program final net true-up amount for the period January 2023 through December 2023 is an underrecovery of \$1,741,445. *See* Attachment C, Schedule 1, line 12

14. The 2024 SAFE Program inclusive of the orange pipe replacements projected actual/estimated true-up amount, based on actual data for six months and projected data for six months, for the current period January 2024 through December 2024 is an overrecovery of \$1,203,005. *See* Attachment C, Schedule 2, line 12. When projects contemplated in Docket No. 20240071-GU are included, the overrecovery changes to \$962,183, as reflected in Attachment C-2, Schedule 2, line 12.1

15. The SAFE Program total, cumulative net true-up for 2023 and 2024, inclusive of interest, is an underrecovery of \$733,117. *See* Attachment C, Schedule 2, line 16. The interest calculation is provided in Attachment C, Schedule 3.3. With the projects contemplated in Docket No. 202400971-GU included, the underrecovery is \$973,939, as shown on Attachment C-2, Schedule 2, line 16.

16. The Company's projected total revenue requirement for the SAFE Program for the period January 1, 2025 through December 31, 2025 is \$6,202,420. *See* Attachment C, Schedule 4, line 9. Applying the total, cumulative net true up for 2023 and 2024, the total amount to be

SAFE True Up

collected through the SAFE Program Factors during 2025 is \$ 6,935,536 See Attachment C, Schedule 4, line 10. Likewise, inclusive of the projects contemplated in Docket No. 20240071-GU, projected total revenue requirement for the SAFE Program for the period January 1, 2025 through December 31, 2025 is \$6,538,096 and the total amount to be collected through the SAFE Program Factors during 2025 is \$7,512,034, as shown on Attachment C-2, Schedule 4, line 10.

17. When the total amount to be collected through the SAFE Program Factors during 2025 is allocated based upon the methodology approved in the *SAFE Order*, the proposed 2025 SAFE Program Factors for the period January 1, 2025 through December 31, 2025, excluding the project and replacements contemplated in Docket No. 20240071-GU are as follows:

<u>Rate Class</u>	<u>SAFE Factor</u>
RS-1	\$4.30
RS-100	\$4.30
RS-600	\$4.30
GS-1	\$4.30
GS-6K	\$7.17
GS-25K	\$7.17
GS-120K	\$7.17
GS-1250K	\$7.17
GS-11M	\$7.17
GS-25M	\$7.17
Gas Lighting	\$4.30

See Attachment C, Schedule 6. The SAFE Program Factors for 2025, inclusive of the projects contemplated in Docket No. 20240071-GU are as follows:

<u>Rate Class</u>	<u>SAFE Factor</u>
RS-1	\$4.66
RS-100	\$4.66
RS-600	\$4.66
GS-1	\$4.66

SAFE True Up

GS-6K	\$7.77
GS-25K	\$7.77
GS-120K	\$7.77
GS-1250K	\$7.77
GS-11M	\$7.77
GS-25M	\$7.77
Gas Lighting	\$4.66

18. **Attachment D** to this Petition provides the Company's revised tariff pages in clean and legislative format, reflecting its proposed 2025 SAFE Program Factors. **Attachment D-2** includes the same tariff sheets with the factors that include amounts associated with the projects yet to be addressed in Docket No. 20240071-GU.

19. Upon approval of the proposed 2025 SAFE Program Factors, FCG will provide notice to customers through a customer bill message that will be issued during a 30-day period in advance of the first billing cycle in January 2025. In addition, an updated rate schedule will be made available online at: <https://www.floridacitygas.com/rates-and-tariff.html>.

20. FCG submits that its calculations of the 2025 SAFE Program Factors, whether with or without the projects contemplated in Docket No. 20240071-GU, are consistent with the methodology and requirements of the Commission's *SAFE Order* and FCG's SAFE Tariff. FCG, therefore, asks that, given that the schedule in Docket No. 20240071-GU contemplates a decision this month, that the Commission approve the SAFE rates and SAFE Tariff herein that are ultimately reflective of the Commission's decision in Docket No. 20240071-GU. Specifically, if the Commission does approve the projects and replacements contemplated in that Docket, FCG asks that the Commission approve the SAFE Rates reflected in Attachment C-2 and the SAFE Tariff in Attachment D-2, which were calculated to include the projects being addressed in that Docket. FCG further requests that the appropriate rates be approved and become effective for the January



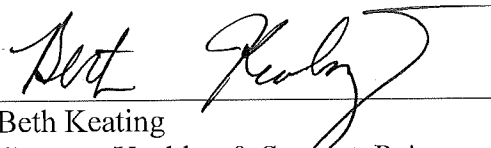
SAFE True Up

2025 through December 2025 billing period, starting with January 1, 2025, and continuing until modified by subsequent order of this Commission.

WHEREFORE, FCG respectfully requests that the Commission enter its order approving:

- (a) FCG's 2023 SAFE Program final true-up under-recovery amount of \$1,741,445 for the period of January 1, 2023 through December 31, 2023;
- (b) FCG's 2024 SAFE Program actual/estimated true-up over-recovery amount of \$1,203,005 or \$962,183 for the period of January 1, 2024 through December 31, 2024, depending upon the outcome of Docket No. 20240071-GU; and
- (c) the appropriate 2025 SAFE Program Factors, as set forth herein and the Attachments hereto, dependent upon the outcome of Docket No. 20240071-GU, for application to bills beginning the first billing cycle in January 2025 through the last billing cycle December 2025, and continuing until modified by subsequent order of this Commission.

Respectfully submitted this 30th day of August, 2024,

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

*Attorney for Florida City Gas*

**ATTACHMENT A**

**SAFE PROGRAM  
ACTUAL AND FORECASTED  
MAINS AND SERVICE REPLACEMENTS**

**ATTACHMENT A**  
Florida City Gas  
SAFE Program  
Actual and Forecasted Replacements

Year	SAFE Replacements						Orange Pipe Replacements					
	Replaced (miles)	Remaining at Year End (miles)	Total Miles Remaining	Replaced Services (No.)	Remaining Services at year end	Total Remaining Services	Replaced (miles)	Remaining at Year End (miles)	Total Miles Remaining	Replaced Services (No.)	Remaining Services at year end	Total Remaining Services
2014	-	254.3	254.3	-	11,443	11,443	-	-	-	-	-	-
2015	-	254.3	254.3	49	11,394	11,394	-	-	-	-	-	-
2016	17.1	237.2	237.2	1,433	9,961	9,961	-	-	-	-	-	-
2017	37.5	199.7	199.7	1,551	8,410	8,410	-	-	-	-	-	-
2018	27.6	172.1	172.1	1,634	6,776	6,776	-	-	-	-	-	-
2019	37.8	134.3	134.3	1,183	5,593	5,593	-	-	-	-	-	-
2020	25.5	108.8	108.8	1,186	4,407	4,407	-	-	-	-	-	-
2021	26.0	82.8	82.8	1,105	3,302	3,302	-	-	-	-	-	-
2022	29.0	53.8	53.8	830	2,472	2,472	-	-	-	-	-	-
2023	23.7	30.1	30.1	1,189	1,283	1,283	-	160.0 <sup>(a)</sup>	160.0 <sup>(a)</sup>	-	8,059	8,059
2024	28.5	1.6	1.6	1,283	-	-	7.7	152.3	152.3	383	7,676	7,676
2025	20.0	131.6 <sup>(b)</sup>	131.6 <sup>(b)</sup>	1,014	12,860	12,860	18.2	134.1	134.1	1,040	6,636	6,636
2026	14.5	117.1	117.1	1,441	11,419	11,419	17.2	116.9	116.9	850	5,786	5,786
2027	14.5	102.6	102.6	1,441	9,978	9,978	17.2	99.7	99.7	850	4,936	4,936
2028	14.0	88.6	88.6	1,395	8,583	8,583	16.2	83.5	83.5	787	4,149	4,149
2029	12.5	76.1	76.1	1,256	7,327	7,327	16.5	67.0	67.0	830	3,319	3,319
2030	12.0	64.1	64.1	1,110	6,217	6,217	16.5	50.5	50.5	830	2,489	2,489
2031	11.5	52.6	52.6	1,064	5,153	5,153	16.5	34.0	34.0	830	1,659	1,659
2032	10.0	42.6	42.6	950	4,203	4,203	17.5	16.5	16.5	874	785	785
2033	10.5	32.1	32.1	980	3,223	3,223	16.5	-	-	785	-	-
2034	16.5	15.6	15.6	1,678	1,545	1,545	-	-	-	-	-	-
2035	15.6	-	-	1,545	0	0	-	-	-	-	-	-

Notes:

<sup>(a)</sup> The expansion of the SAFE program to include the capital investments necessary for the expedited replacement of approximately 160 miles of orange pipe installed before 1990 was approved by Commission Order No. PSC-2023-0177-FOF-GU.

<sup>(b)</sup> The continuation of the SAFE program beyond its 2025 expiration date and inclusion of an additional approximately 150 miles of mains and services was approved by Commission Order No. PSC-2023-0177-FOF-GU.

<sup>(c)</sup> The future-dated items herein are provided for estimation purposes only and do not constitute the actual allocation for the respective year. The actual figures shall be adjusted accordingly in accordance with applicable regulations and standards with each annual filing.

**ATTACHMENT A-2**

**SAFE PROGRAM  
ACTUAL AND FORECASTED  
MAINS AND SERVICE REPLACEMENTS  
WITH NEW ADDITIONS**

ATTACHMENT A-2  
Florida City Gas  
SAFE Program  
Actual and Forecasted Replacements

Year	SAFE Replacements						Orange Pipe Replacements					
	Replaced (miles)	Remaining at Year End (miles)	Total Miles Remaining	Replaced Services (No.)	Remaining Services at year end	Total Remaining Services	Replaced (miles)	Remaining at Year End (miles)	Total Miles Remaining	Replaced Services (No.)	Remaining Services at year end	Total Remaining Services
2014	-	254.3	254.3	-	11,443	11,443	-	-	-	-	-	-
2015	-	254.3	254.3	49	11,394	11,394	-	-	-	-	-	-
2016	17.1	237.2	237.2	1,433	9,961	9,961	-	-	-	-	-	-
2017	37.5	199.7	199.7	1,551	8,410	8,410	-	-	-	-	-	-
2018	27.6	172.1	172.1	1,634	6,776	6,776	-	-	-	-	-	-
2019	37.8	134.3	134.3	1,183	5,593	5,593	-	-	-	-	-	-
2020	25.5	108.8	108.8	1,186	4,407	4,407	-	-	-	-	-	-
2021	26.0	82.8	82.8	1,105	3,302	3,302	-	-	-	-	-	-
2022	29.0	53.8	53.8	830	2,472	2,472	-	-	-	-	-	-
2023	23.7	30.1	30.1	1,189	1,283	1,283	-	160.0 <sup>(a)</sup>	160.0 <sup>(a)</sup>	-	8,059	8,059
2024	28.5	1.6	1.6	1,283	-	-	7.7	152.3	152.3	383	7,676	7,676
2025	17.0	134.6 <sup>(b)</sup>	131.6 <sup>(b)</sup>	936	13,874	13,874	12.8	139.5	139.5	560	7,116	7,116
2026	14.5	117.1	117.1	1,541	12,333	12,333	18.0	121.5	121.5	936	6,180	6,180
2027	14.5	102.6	102.6	1,541	10,792	10,792	18.0	103.5	103.5	936	5,244	5,244
2028	14.0	88.6	88.6	1,495	9,297	9,297	17.5	86.0	86.0	884	4,360	4,360
2029	12.5	76.1	76.1	1,356	7,941	7,941	17.0	69.0	69.0	856	3,504	3,504
2030	12.0	64.1	64.1	1,120	6,821	6,821	17.0	52.0	52.0	856	2,648	2,648
2031	11.5	52.6	52.6	1,168	5,653	5,653	17.0	35.0	35.0	856	1,792	1,792
2032	10.0	42.6	42.6	1,050	4,603	4,603	18.0	17.0	17.0	936	856	856
2033	10.5	32.1	32.1	1,080	3,523	3,523	17.0	-	-	856	-	-
2034	16.5	15.6	15.6	1,778	1,745	1,745	-	-	-	-	-	-
2035	15.6	-	-	1,745	(0)	(0)	-	-	-	-	-	-

Notes:

<sup>(a)</sup> The expansion of the SAFE program to include the capital investments necessary for the expedited replacement of approximately 160 miles of orange pipe installed before 1990 was approved by Commission Order No. PSC-2023-0177-FOF-GU.

<sup>(b)</sup> The continuation of the SAFE program beyond its 2025 expiration date and inclusion of an additional approximately 150 miles of mains and services was approved by Commission Order No. PSC-2023-0177-FOF-GU.

<sup>(c)</sup> The future-dated items herein are provided for estimation purposes only and do not constitute the actual allocation for the respective year. The actual figures shall be adjusted accordingly in accordance with applicable regulations and standards with each annual filing.

## **ATTACHMENT B**

Description of the SAFE Program Projects undertaken by FCG  
in 2023 and 2024 (actual/estimated) and forecasted for 2025

**ATTACHMENT B**  
**Florida City Gas**  
**SAFE Program**  
**Overview of SAFE and Orange Pipe Replacement Projects**

- I. **SAFE Replacement Projects** – General overviews of the actual, estimated, and projected SAFE replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2023, 2024, and 2025 are provided below.

*Actual Projects for Calendar Year 2023:*

1. The Miami SAFE 42 project is located in the city of Cutler Bay, FL. The project provided installation of 28,744 feet of mains and 302 services. The Miami SAFE 42 project retired 22,105 feet of rear easement mains in 2023.
2. The Miami SAFE 44 Project is located in unincorporated Miami Dade County, FL. The project provided installation of 29,099 feet of mains and 252 services. The Miami SAFE 44 project retired 27,424 feet of rear easement mains in 2023.
3. The Miami SAFE 41 project is located in unincorporated Miami Dade County, FL. The project provided installation of 25,220 feet of mains and 241 services. The Miami SAFE 41 project is forecasted to retire 26,616 feet of rear easement mains by end of Q2 2024.
4. The Miami SAFE 39 project is located in unincorporated Miami Dade County, FL. The project provided the installation of 18,512 feet of mains and 179 services. The Miami SAFE 39 project is forecasted to retire 22,551 feet of rear easement mains by end of Q3 2024.
5. The Miami SAFE 40 project is located in unincorporated Miami Dade County, FL. The project provided the installation of 23,752 feet of mains and 215 services. The Miami SAFE 40 project is forecasted to retire 26,176 feet of rear easement mains by end of Q2 2024.

*Actual/Estimated Projects for Calendar Year 2024:*

1. The Miami SAFE 45 project will be located in unincorporated Miami-Dade County, FL. The project provided the installation of 47,798 feet of mains and 398 services. The Miami SAFE 45 project is forecasted to retire 38,615 feet of rear easement mains by end Q3 2024.
2. The Miami SAFE 38 project will be located in Miami Lakes, FL. It is forecasted that by year-end 2024 the project will provide the installation of 17,606 feet of mains and 200 services. The Miami SAFE 38 project is forecasted to retire 20,347 feet of rear easement mains by Q3 2024.
3. The Miami SAFE 47 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 27,069 feet of mains and 264 services. The Miami SAFE 47 project is forecasted to retire 25,301 feet of rear easement mains by Q3 2024.
4. The Miami SAFE 49 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q2 2024, the project will provide the installation of 31,214 feet of mains and 316 services. The Miami SAFE 49 project is forecasted to retire 31,000 feet of rear easement mains by year-end 2024.
5. The Brevard SAFE 7 project will be located in Brevard County. It is forecasted that by year-end 2024, the project will provide the installation of 14,361 feet of mains and 260 services. The Brevard SAFE 7 project is forecasted to retire 19,479 feet of rear easement mains by year-end 2024.
6. The Miami SAFE 48 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 20,557 feet of mains and 295 services. The Miami SAFE 48 project is forecasted to retire 18,000 feet of rear easement mains by year-end 2024.
7. The Miami SAFE 55 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 15,054 feet of mains and 115 services. The Miami SAFE 55 project is forecasted to retire 17,810 feet of rear easement mains by Q1 2025.



*Projected Projects for Calendar Year 2025:*

1. The Miami SAFE 54 project will be located in North Miami, FL. It is forecasted that by Q1 2025, the project will provide the installation of 24,413 feet of mains and 228 services. The Miami SAFE 54 project is forecasted to retire 28,576 feet of rear easement mains by Q2 2025.
2. The Miami SAFE 52 project will be located in Kendall, FL. It is forecasted that by Q2 2025, the project will provide the installation of 19,057 feet of mains and 171 services. The Miami SAFE 52 project is forecasted to retire 19,975 feet of rear easement mains by Q3 2025.
3. The Miami SAFE 51 project will be located in South Miami, FL. It is forecasted that by Q4 2025, the project will provide the installation of 15,741 feet of mains and 78 services. The Miami SAFE 51 project is forecasted to retire 15,505 feet of rear easement mains by Q4 2025.
4. The Brevard SAFE 8 project will be located in Melbourne, FL. It is forecasted that by Q3 2025, the project will provide the installation of 38,762 feet of mains and 422 services. The Brevard SAFE 8 project is forecasted to retire 41,420 feet of rear easement mains by year-end 2025.

**II. Orange Pipe Replacement Projects** – General overviews of the actual, estimated, and projected orange pipe replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2023, 2024, and 2025 are provided below.

*Actual Projects for Calendar Year 2023:*

None. As proposed, orange pipe replacement will begin in 2024.

*Actual/Estimated Projects for Calendar Year 2024:*

1. The Miami ORANGE 4 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 40,395 feet of mains and 383 services. The Miami ORANGE 4 project is forecasted to retire 40,015 of vintage plastic mains by Q4 2024.

*Projected Projects for Calendar Year 2025:*

1. The Brevard ORANGE 2 project will be located in Melbourne, FL. It is forecasted that by Q1 2025, the project will provide the installation of 29,520 feet of mains and 123 services. The Brevard ORANGE 2 project is forecasted to retire 27,130 of vintage plastic mains by Q2 2025.
2. The Miami ORANGE 2 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q2 2025, the project will provide the installation of 32,645 feet of mains and 332 services. The Miami ORANGE 2 project is forecasted to retire 32,105 of vintage plastic mains by Q3 2025.
3. The Brevard ORANGE 3 project will be located in Melbourne, FL. It is forecasted that by Q3 2025, the project will provide the installation of 13,830 feet of mains and 243 services. The Brevard ORANGE 3 project is forecasted to retire 13,350 of vintage plastic mains by year-end 2025.
4. The Brevard ORANGE 1 project will be located in Titusville, FL. It is forecasted that by Q3 2025, the project will provide the installation of 5,331 feet of mains and 104 services. The Miami ORANGE 1 project is forecasted to retire 4,130 of vintage plastic mains by year-end 2025.
5. The Miami ORANGE 1 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q3 2025, the project will provide the installation of 24,860 feet of mains and 238 services. The Miami ORANGE 1 project is forecasted to retire of vintage plastic mains by year-end 2025.

**ATTACHMENT B-2**

Description of the SAFE Program Projects undertaken by FCG  
in 2023 and 2024 (actual/estimated) and forecasted for 2025  
With new additions

**ATTACHMENT B-2**  
**Florida City Gas**  
**SAFE Program**  
**Overview of SAFE, Orange and Problematic Pipe Replacement Projects**

- I. **SAFE Replacement Projects** – General overviews of the actual, estimated, and projected SAFE replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2023, 2024, and 2025 are provided below.

*Actual Projects for Calendar Year 2023:*

1. The Miami SAFE 42 project is located in the city of Cutler Bay, FL. The project provided installation of 28,744 feet of mains and 302 services. The Miami SAFE 42 project retired 22,105 feet of rear easement mains in 2023.
2. The Miami SAFE 44 Project is located in unincorporated Miami Dade County, FL. The project provided installation of 29,099 feet of mains and 252 services. The Miami SAFE 44 project retired 27,424 feet of rear easement mains in 2023.
3. The Miami SAFE 41 project is located in unincorporated Miami Dade County, FL. The project provided installation of 25,220 feet of mains and 241 services. The Miami SAFE 41 project is forecasted to retire 26,616 feet of rear easement mains by end of Q2 2024.
4. The Miami SAFE 39 project is located in unincorporated Miami Dade County, FL. The project provided the installation of 18,512 feet of mains and 179 services. The Miami SAFE 39 project is forecasted to retire 22,551 feet of rear easement mains by end of Q3 2024.
5. The Miami SAFE 40 project is located in unincorporated Miami Dade County, FL. The project provided the installation of 23,752 feet of mains and 215 services. The Miami SAFE 40 project is forecasted to retire 26,176 feet of rear easement mains by end of Q2 2024.

*Actual/Estimated Projects for Calendar Year 2024:*

1. The Miami SAFE 45 project will be located in unincorporated Miami-Dade County, FL. The project provided the installation of 47,798 feet of mains and 398 services. The Miami SAFE 45 project is forecasted to retire 38,615 feet of rear easement mains by end Q3 2024.
2. The Miami SAFE 38 project will be located in Miami Lakes, FL. It is forecasted that by year-end 2024 the project will provide the installation of 17,606 feet of mains and 200 services. The Miami SAFE 38 project is forecasted to retire 20,347 feet of rear easement mains by year-end 2024.

3. The Miami SAFE 47 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 27,069 feet of mains and 264 services. The Miami SAFE 47 project is forecasted to retire 25,301 feet of rear easement mains by year-end 2024.
4. The Miami SAFE 49 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q2 2024, the project will provide the installation of 31,214 feet of mains and 316 services. The Miami SAFE 49 project is forecasted to retire 31,000 feet of rear easement mains by Q3 2024.
5. The Brevard SAFE 7 project will be located in Brevard County. It is forecasted that by year-end 2024, the project will provide the installation of 14,361 feet of mains and 260 services. The Brevard SAFE 7 project is forecasted to retire 19,479 feet of rear easement mains by year-end 2024.
6. The Miami SAFE 48 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 20,557 feet of mains and 295 services. The Miami SAFE 48 project is forecasted to retire 18,000 feet of rear easement mains by year-end 2024.
7. The Miami SAFE 55 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 15,054 feet of mains and 115 services. The Miami SAFE 55 project is forecasted to retire 17,810 feet of rear easement mains by Q1 2025.

*Projected Projects for Calendar Year 2025:*

1. The Miami SAFE 54 project will be located in North Miami, FL. It is forecasted that by Q1 2025, the project will provide the installation of 24,413 feet of mains and 228 services. The Miami SAFE 54 project is forecasted to retire 28,576 feet of rear easement mains by Q2 2025.
2. The Miami SAFE 52 project will be located in Kendall, FL. It is forecasted that by Q2 2025, the project will provide the installation of 19,057 feet of mains and 171 services. The Miami SAFE 52 project is forecasted to retire 19,975 feet of rear easement mains by Q3 2025.
3. The Brevard SAFE 8 project will be located in Melbourne, FL. It is forecasted that by Q3 2025, the project will provide the installation of 38,762 feet of mains and 422 services. The Brevard SAFE 8 project is forecasted to retire 41,420 feet of rear easement mains by year-end 2025.

**II. Orange Pipe Replacement Projects** – General overviews of the actual, estimated, and projected orange pipe replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2023, 2024, and 2025 are provided below.

*Actual Projects for Calendar Year 2023:*

None. As proposed, orange pipe replacement will begin in 2024.

*Actual/Estimated Projects for Calendar Year 2024:*

1. The Miami ORANGE 4 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2024, the project will provide the installation of 40,395 feet of mains and 383 services. The Miami ORANGE 4 project is forecasted to retire 40,015 of vintage plastic mains by Q4 2024.

*Projected Projects for Calendar Year 2025:*

1. The Brevard ORANGE 2 project will be located in Melbourne, FL. It is forecasted that by Q1 2025, the project will provide the installation of 29,520 feet of mains and 123 services. The Brevard ORANGE 2 project is forecasted to retire 27,130 of vintage plastic mains by Q3 2025.
2. The Brevard ORANGE 1 project will be located in Titusville, FL. It is forecasted that by Q3 2025, the project will provide the installation of 5,331 feet of mains and 104 services. The Miami ORANGE 1 project is forecasted to retire 4,130 of vintage plastic mains by year-end 2025.
3. The Miami ORANGE 2 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q3 2025, the project will provide the installation of 32,645 feet of mains and 332 services. The Miami ORANGE 2 project is forecasted to retire 32,105 of vintage plastic mains by year-end 2025.

**III. Problematic Replacement Projects** – General overviews of the actual, estimated, and projected orange pipe replacement projects undertaken or to be undertaken by Florida City Gas during calendar years 2023, 2024, and 2025 are provided below.

*Actual Projects for Calendar Year 2023:*

None. As proposed, problematic pipe replacement will begin in 2024.

*Actual/Estimated Projects for Calendar Year 2024:*

1. The Miami Problematic – Xtrubed Area 2 project will be located in Miami Lakes, FL. The Miami Problematic - Xtrubed Area 2 project is forecasted to retire 29,430 feet of rear easement mains by end of Q4 2024.
2. The SR-520 8-inch Replacement project will be located in Cocoa Beach, FL. It is forecasted that by Q4 2024, the project will provide the installation of 5,600 feet of mains. The Brevard SR-520 8-inch Replacement project is forecasted to retire 5,450 feet of problematic mains by Q3 2025.

*Projected Projects for Calendar Year 2025:*

1. The Miami Span 1 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by Q3 2025, the project will provide the installation of 500 feet of mains. The Miami Span 1 project is forecasted to retire 400 feet of problematic mains by Q3 2025.
2. The Miami Span 2 project will be located in unincorporated Miami-Dade County, FL. It is forecasted that by year-end 2025, the project will provide the installation of 500 feet of mains. The Miami Span 2 project is forecasted to retire 440 feet of problematic mains by year-end 2025.
3. The Miami Problematic – Xtrubed Area 3 project will be located in Miami Lakes, FL. It is forecasted that by year-end 2025 the project will provide the installation of 23,814 feet of mains and 264 services. The Miami Problematic – Xtrubed Area 3 project is forecasted to retire 23,145 feet of obsolete/extrude mains by year-end 2025.

**ATTACHMENT C**

SAFE Schedules 1 through 7





Florida City Gas  
Attachment C, Schedule 2 - SAFE Program Revenue Requirement  
January 2024 through December 2024

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total
			January-24	February-24	March-24	April-24	May-24	June-24	July-24	August-24	September-24	October-24	November-24	December-24	
1.	Investments - SAFE	(19,710,957)	-	-	6,182,541	2,136,799	3,185,182	3,546,618	859,274	859,274	950,000	950,000	894,721	892,130	745,582
	a. Eligible Replacements - Mains	(6,103,939)	-	-	1,678,448	541,801	270,314	1,290,575	237,431	237,431	262,500	262,500	247,225	246,510	(829,203)
	b. Eligible Replacements - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c. Eligible Replacements - Services, Steel	(794,429)	-	-	664,356	238,743	237,754	150,583	33,919	33,919	37,500	37,500	35,318	35,216	710,378
	d. Eligible Replacements - Meters	159,338	-	-	-	-	-	-	-	-	-	-	-	-	159,338
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Investments - Orange Pipe	-	-	-	-	-	-	-	-	340,000	212,500	212,500	212,500	258,587	1,236,087
	f. Eligible Replacements - Mains	-	-	-	-	-	-	-	-	52,000	32,500	32,500	32,500	39,549	189,049
	g. Eligible Replacements - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	h. Eligible Replacements - Services, Steel	-	-	-	-	-	-	-	8,000	5,000	5,000	5,000	6,084	29,084	
	i. Eligible Replacements - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	j. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
					8,525,346	2,917,343	3,693,250	4,987,776	1,130,624	1,530,624	1,500,000	1,500,000	1,427,264	1,478,076	2,240,315
2.	SAFE	6,863,422	6,863,422	6,863,422	13,045,963	15,182,762	18,367,944	21,914,561	22,773,836	23,633,110	24,583,110	25,533,110	26,427,831	27,319,961	27,319,961
	a. Gross Plant-in-Service/Depreciation Base - Mains	1,885,884	1,885,884	1,885,884	3,564,333	4,106,134	4,376,448	5,667,023	5,904,454	6,141,885	6,404,385	6,666,885	6,914,111	7,160,621	7,160,621
	b. Gross Plant-in-Service/Depreciation Base - Services, Plastic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Gross Plant-in-Service/Depreciation Base - Services, Steel	161,042	161,042	161,042	825,398	1,064,141	1,301,895	1,452,478	1,486,397	1,520,315	1,557,815	1,595,315	1,630,633	1,665,849	1,665,849
	d. Gross Plant-in-Service/Depreciation Base - Meters	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	e. Gross Plant In-Service-Land Rights	4,820,902	6,551,778	6,758,118	677,323	1,277,371	3,981,147	458,866	565,312	548,353	606,250	606,250	570,973	569,320	569,320
	a. CWIP - Non Interest Bearing	-	-	-	-	-	-	-	-	340,000	552,500	765,000	977,500	1,236,087	1,236,087
	Orange Pipe	-	-	-	-	-	-	-	-	52,000	84,500	117,000	149,500	189,049	189,049
	f. Gross Plant-in-Service/Depreciation Base - Mains	-	-	-	-	-	-	-	-	8,000	13,000	18,000	23,000	29,084	29,084
	g. Gross Plant-in-Service/Depreciation Base - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	h. Gross Plant-in-Service/Depreciation Base - Services, Steel	-	-	-	-	-	-	-	-	196,000	122,500	122,500	122,500	149,068	149,068
	i. Gross Plant-in-Service/Depreciation Base - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	j. Gross Plant In-Service-Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	b. CWIP - Non Interest Bearing	(79,309)	(89,540)	(99,771)	(110,003)	(131,853)	(157,703)	(188,255)	(241,113)	(296,226)	(353,893)	(414,098)	(476,779)	(541,913)	(541,913)
3.	Less: Accumulated Depreciation														
		13,651,941	15,372,586	15,568,694	18,003,014	21,498,554	27,869,730	29,304,673	30,488,885	32,143,437	33,570,168	35,009,963	36,339,269	37,777,125	37,777,125
5.	Net Book Value (Lines 2 + 3 + 4)														
		14,512,263	15,470,640	16,785,854	19,750,784	24,684,142	28,587,201	29,896,779	31,316,161	32,856,803	34,290,065	35,674,616	37,058,197		
6.	Average Net Investment														
7.	Return on Average Net Investment														
	a. Equity component Grossed up for taxes-reduced for tax reform (A)	71,489	76,210	82,689	97,294	121,596	140,823	147,274	154,266	161,855	168,916	175,736	182,552	189,049	1,580,699
	b. Debt component (B)	44,504	47,443	51,477	60,569	75,698	87,667	91,683	96,036	100,761	105,156	109,402	113,545	117,545	984,043
8.	Investment Expenses														
	a. Depreciation (C)	10,231	10,231	10,231	21,851	25,850	30,552	52,858	55,113	57,667	60,205	62,681	65,134	67,605	462,605
	b. Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	c. Property Taxes (D)	21,484	22,902	24,849	29,239	36,542	42,320	44,259	46,360	48,641	50,762	52,812	54,860	56,908	475,029
	d. Other	-	-	-	-	21,107	(31,032)	-	-	-	-	-	-	-	(9,925)
9.	Revenue Requirements (Lines 7 + 8)	147,708	156,787	169,246	208,952	280,793	270,331	336,074	351,775	368,923	385,039	400,631	416,191	431,746	3,492,450
10.	Collections	(356,816)	(373,801)	(416,494)	(407,181)	(410,080)	(383,355)	(391,288)	(391,288)	(391,288)	(391,288)	(391,288)	(391,288)	(391,288)	(4,695,456)
11.	Estimated Net under(over) collection booked	(207,722)	(215,620)	(245,862)	(196,842)	(127,802)	(111,658)	17,513	(39,513)	(22,365)	(6,249)	9,343	24,503	24,503	(1,203,005)
12.	Actual Net under(over) collection (Lines 9 + 10)	(209,108)	(217,014)	(247,248)	(198,229)	(129,288)	(113,025)	(95,214)	(39,513)	(22,365)	(6,249)	9,343	24,503	24,503	(1,203,005)
13.	True-Up (Lines 12 - 11)	0	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(1,386)	(72,727)	-	-	-	-	-	-
14.	Cumulative Net under(over) collection	1,645,031	1,435,763	1,193,899	999,956	876,678	770,916	794,571	689,727	674,721	675,825	692,645	725,176	725,176	725,176
15.	Interest	7,746	5,384	4,285	6,010	7,282	7,509	7,397	7,358	7,353	7,477	7,627	7,941	8,369	83,369
16.	Cumulative Net under(over) collection (Lines 14 + 15)	1,852,753	1,652,777	1,441,147	1,198,184	1,005,966	883,960	778,425	801,968	697,086	682,074	683,302	700,273	733,117	733,117

Notes:

[A]	Cost of Equity, See Attachment D, Schedule 5.1	5.9113%
[B]	WACC See Attachment D, Schedule 5.1.	3.6800%
[C-1]	Applicable Mains depreciation rate	1.59%
[C-2]	Applicable Services, Plastic depreciation rate	3.06%
[C-3]	Applicable Services, Steel depreciation rate	2.50%
[C-4]	Applicable Meters depreciation rate	6.94%
[D]	Ad Valorem Tax Rate	1.78%

Jan 2024 - Dec 2024

**Florida City Gas**  
**Attachment C 3.1 Cost of Capital**  
 January 2023 through December 2023

Equity Cost Rate	9.50%
Weighted Equity Cost Rate	4.37%
Revenue Expansion Factor	1.353
Weighted Equity Cost Rate . times Revenue Expansion Factor	5.91%
Long Term Debt	3.26%
Short Term Debt	0.41%
Customer Deposits	0.01%
Weighted Debt Cost Rate	3.68%
Overall Weighted Cost Rate	8.05%

FLORIDA CITY GAS  
 CAPITAL STRUCTURE  
 FPSC ADJUSTED BASIS

Year End	ADJUSTMENTS					RATIO (%)	LOW POINT		MIDPOINT		HIGH POINT		
	PER BOOKS	NON-UTILITY	ADJUSTED BOOKS	PRO-RATA	SPECIFIC		BALANCE	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
COMMON EQUITY	\$ 441,982,219		\$ 441,982,219			\$ 441,982,219	46.01%	8.50%	3.91%	9.50%	4.37%	10.50%	4.83%
LONG TERM DEBT	\$ 426,857,150		\$ 426,857,150			\$ 426,857,150	44.44%	7.33%	3.26%	7.33%	3.26%	7.33%	3.26%
SHORT TERM DEBT	\$ 63,935,543		\$ 63,935,543			\$ 63,935,543	6.66%	6.14%	0.41%	6.14%	0.41%	6.14%	0.41%
CUSTOMER DEPOSITS	\$ 5,726,045		\$ 5,726,045			\$ 5,726,045	0.60%	1.37%	0.01%	1.37%	0.01%	1.37%	0.01%
DEFERRED INCOME TAXES	\$ 22,092,626		\$ 22,092,626			\$ 22,092,626	2.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FAS 109 DEFERRED INCOME TAX			\$ -			\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>TOTAL AVERAGE</b>	<b>960,593,583</b>	<b>\$ -</b>	<b>\$ 960,593,584</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 960,593,584</b>	<b>100.00%</b>		<b>7.59%</b>		<b>8.05%</b>		<b>8.51%</b>

Florida City Gas  
Attachment C, Schedule 3.2 - Calculation of Interest Provision  
January 2024 through December 2024

2023 Interest Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True-up Amount	1,852,753	1,652,777	779,265	1,161,856	1,565,860	1,738,747	1,662,436	1,681,973	1,644,896	1,679,477	1,701,109	1,747,363	1,842,805
2. Ending True-up Amount Before Interest	1,645,031	773,881	1,157,571	1,559,849	1,731,466	1,654,927	1,674,575	1,637,538	1,672,124	1,693,632	1,739,736	1,834,865	1,842,805
3. Total of Beginning & Ending True-up	3,497,784	2,426,658	1,936,836	2,721,705	3,297,325	3,393,675	3,337,011	3,319,510	3,317,020	3,373,109	3,440,846	3,582,228	3,685,611
4. Average True-up Amount (50% of Line 3)	1,748,892	1,213,329	968,418	1,360,853	1,648,663	1,696,837	1,668,506	1,659,755	1,658,510	1,686,554	1,720,423	1,791,114	1,842,805
5. Interest Rate-First day of reporting business month	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
6. Interest Rate-First day of subsequent business month	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
7. Total (Line 5 & 6)	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	0.00%
8. Average Interest Rate (50 % of Line 7)	5.32%	5.33%	5.31%	5.30%	5.30%	5.31%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	0.00%
9. Monthly Average Interest Rate (Line 8/12)	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.000%
10. Interest Provision for the month (Line 4 *Line 9)	7,746	5,384	4,285	6,010	7,282	7,509	7,397	7,358	7,353	7,477	7,627	7,941	

\*Totals may not match Revenue Req due to rounding\*

Florida City Gas  
Attachment C, Schedule 4 - SAFE Program Revenue Requirement  
January 2025 through December 2025

Line	Description	Beginning of Period Amount	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Total	
			January-25	February-25	March-25	April-25	May-25	June-25	July-25	August-25	September-25	October-25	November-25	December-25		
1.	Investments - SAFE		578,098	578,098	578,098	722,622	722,622	722,622	722,622	722,622	722,622	867,147	867,147	867,147	8,671,467	
	a. Eligible Replacements - Mains		159,738	159,738	159,738	199,672	199,672	199,672	199,672	199,672	199,672	239,606	239,606	239,606	2,396,063	
	b. Eligible Replacements - Services, Plastic		-	-	-	-	-	-	-	-	-	-	-	-	-	
	c. Eligible Replacements - Services, Steel		22,820	22,820	22,820	28,525	28,525	28,525	28,525	28,525	28,525	34,229	34,229	34,229	342,295	
	d. Eligible Replacements - Meters		-	-	-	-	-	-	-	-	-	-	-	-	-	
	e. Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	
	Investments - Orange Pipe		589,353	589,353	589,353	736,692	736,692	736,692	736,692	736,692	736,692	884,030	884,030	884,030	8,840,300	
	f. Eligible Replacements - Mains		90,136	90,136	90,136	112,670	112,670	112,670	112,670	112,670	112,670	135,205	135,205	135,205	1,352,045	
	g. Eligible Replacements - Services, Plastic		-	-	-	-	-	-	-	-	-	-	-	-	-	
	h. Eligible Replacements - Services, Steel		13,867	13,867	13,867	17,334	17,334	17,334	17,334	17,334	17,334	20,801	20,801	20,801	208,007	
	i. Eligible Replacements - Meters		-	-	-	-	-	-	-	-	-	-	-	-	-	
	j. Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	
			1,454,012	1,454,012	1,454,012	1,817,515	1,817,515	1,817,515	1,817,515	1,817,515	1,817,515	2,181,018	2,181,018	2,181,018	21,810,178	
2.	SAFE	27,319,961	27,898,059	28,476,157	29,054,255	29,776,877	30,499,499	31,222,121	31,944,744	32,667,366	33,389,988	34,257,135	35,124,282	35,991,428	35,991,428	
	a. Gross Plant-in-Service/Depreciation Base - Mains	7,160,621	7,320,358	7,480,096	7,639,833	7,839,505	8,039,177	8,238,849	8,438,521	8,638,193	8,837,865	9,077,471	9,317,077	9,556,684	9,556,684	
	b. Gross Plant-in-Service/Depreciation Base - Services, Plastic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c. Gross Plant-in-Service/Depreciation Base - Services, Steel	1,655,849	1,688,669	1,711,488	1,734,308	1,762,833	1,791,357	1,819,882	1,848,406	1,876,931	1,905,455	1,935,685	1,973,914	2,008,144	2,008,144	
	d. Gross Plant-in-Service/Depreciation Base - Meters	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
	e. Gross Plant In-Service-Land Rights	569,320	368,918	368,918	368,918	461,147	461,147	461,147	461,147	461,147	461,147	553,377	553,377	553,377	553,377	
4.	a. CWIP - Non Interest Bearing															
	Orange Pipe	1,236,087	1,825,440	2,414,794	3,004,147	3,740,839	4,477,530	5,214,222	5,550,914	6,687,605	7,424,297	8,308,327	9,192,357	10,076,387	10,076,387	
	f. Gross Plant-in-Service/Depreciation Base - Mains	189,049	279,185	369,321	459,458	572,128	684,795	797,469	910,140	1,022,810	1,135,481	1,270,685	1,405,890	1,541,094	1,541,094	
	g. Gross Plant-in-Service/Depreciation Base - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	h. Gross Plant-in-Service/Depreciation Base - Services, Steel	29,084	42,952	56,819	70,686	88,020	105,354	122,688	140,021	157,355	174,689	195,490	216,291	237,091	237,091	
	i. Gross Plant-in-Service/Depreciation Base - Meters	149,068	339,745	339,745	339,745	424,681	424,681	424,681	424,681	424,681	424,681	509,617	509,617	509,617	509,617	
	j. Gross Plant In-Service-Land Rights															
4.	b. CWIP - Non Interest Bearing															
3.	Less: Accumulated Depreciation	67,012	(567)	(70,542)	(142,914)	(217,981)	(296,043)	(377,101)	(461,154)	(548,202)	(638,245)	(731,584)	(828,516)	(929,043)	(929,043)	
5.	Net Book Value (Lines 2 + 3 + 4)	13,716,093	39,762,758	41,146,795	42,528,435	44,448,048	46,187,501	47,923,958	49,657,420	51,387,887	53,115,358	55,380,203	57,464,288	59,544,779	59,544,779	
6.	Average Net Investment		26,739,425	40,454,776	41,837,615	43,488,242	45,317,775	47,055,730	48,790,689	50,522,653	52,251,622	54,247,781	56,422,246	58,504,534		
7.	Return on Average Net Investment															
	a. Equity component Grossed up for taxes-reduced for tax reform (A)	133,228	201,564	208,454	216,678	225,793	234,453	243,097	251,726	260,341	270,287	281,121	291,496	291,496	2,818,236	
	b. Debt component (B)	73,311	110,914	114,705	119,230	124,246	129,011	133,758	138,516	143,257	148,729	154,691	160,400	160,400	1,550,777	
8.	Investment Expenses															
	a. Depreciation (C)	67,579	69,975	72,371	75,067	78,062	81,058	84,053	87,048	90,043	93,338	96,933	100,527	996,055		
	b. Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	c. Property Taxes (D)	39,585	59,888	61,936	64,379	67,088	69,660	72,229	74,793	77,352	80,307	83,526	86,609	837,352		
	d. Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9.	Revenue Requirements (Lines 7 + 8)		313,702	442,341	457,465	475,354	495,189	514,182	533,146	552,084	570,993	592,662	616,271	639,031	6,202,420	
10.	Collections		(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(577,961)	(6,935,536)	
11.	Net under(over) collection		(264,260)	(135,621)	(120,496)	(102,607)	(82,772)	(63,780)	(44,815)	(25,878)	(6,968)	14,700	38,309	61,070		
11.	a. Cumulative Net under(over) collection		468,857	333,236	212,740	110,133	27,361	(36,419)	(81,233)	(107,111)	(114,080)	(99,379)	(61,070)	(0)	(0)	
12.	Interest		-	-	-	-	-	-	-	-	-	(99,379)	(61,070)	(0)	(0)	
13.	Cumulative Net under(over): SAFE Clause	733,117	468,857	333,236	212,740	110,133	27,361	(36,419)	(81,233)	(107,111)	(114,080)	(99,379)	(61,070)	(0)	(0)	
Notes:		Jan 2025 - Dec 2025														
	(A) Cost of Equity, See Attachment D, Schedule 5.1			5.9789%												
	(B) WACC See Attachment D, Schedule 5.1.			3.2900%												
	(C.1) Applicable Mains depreciation rate			1.59%												
	(C.2) Applicable Services, Plastic depreciation rate			3.06%												
	(C.3) Applicable Services, Steel depreciation rate			2.50%												
	(C.4) Applicable Meters depreciation rate			6.94%												
	Ad Valorem Tax Rate			1.78%												

**Florida City Gas**  
Attachment C 5 Cost of Capital  
January 2025 through December 2025

Equity Cost Rate	9.50%
Weighted Equity Cost Rate	4.42%
Revenue Expansion Factor	1.3527
Weighted Equity Cost Rate, times Revenue Expansion Factor	5.98%
Long Term Debt	2.83%
Short Term Debt	0.45%
Customer Deposits	0.01%
Weighted Debt Cost Rate	3.29%
Overall Weighted Cost Rate	7.71%

FLORIDA CITY GAS  
CAPITAL STRUCTURE  
FPSC ADJUSTED BASIS

<u>Year End</u>	ADJUSTMENTS					RATIO (%)	LOW POINT		MIDPOINT		HIGH POINT		
	PER BOOKS	NON-UTILITY	ADJUSTED BOOKS	PRO-RATA	SPECIFIC		BALANCE	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
COMMON EQUITY	\$ 464,553,449		\$ 464,553,449	\$ (228,881,134)		\$ 235,672,315	46.58%	8.50%	3.96%	9.50%	4.42%	10.50%	4.89%
LONG TERM DEBT	\$ 422,333,450		\$ 422,333,450	\$ (208,066,616)	\$ (26,629)	\$ 214,240,205	42.34%	6.68%	2.83%	6.68%	2.83%	6.68%	2.83%
SHORT TERM DEBT	\$ 73,988,274		\$ 73,988,274	\$ (36,453,330)		\$ 37,534,944	7.42%	6.07%	0.45%	6.07%	0.45%	6.07%	0.45%
CUSTOMER DEPOSITS	\$ 6,181,953		\$ 6,181,953	\$ (3,045,790)		\$ 3,136,162	0.62%	1.60%	0.01%	1.60%	0.01%	1.60%	0.01%
DEFERRED INCOME TAXES	\$ 11,935,650		\$ 11,935,650	\$ (5,880,583)		\$ 6,055,067	1.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FAS 109 DEFERRED INCOME TAX	\$ 18,441,252		\$ 18,441,252	\$ (9,085,832)		\$ 9,355,420	1.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL AVERAGE	997,434,028	\$ -	\$ 997,434,029	\$ (491,413,285)	\$ (26,629)	\$ 505,994,115	100.00%		7.25%		7.71%		8.18%

**Florida City Gas**  
**Attachment C, Schedule 6 - 2024 SAFE Program Rates**  
**January 2025 through December 2025**

Class	Percentage Allocation to Customer Class	Revenue to be collected From Rate Class	Total Annual Billing Units (1)	Monthly Customer Surcharge
RS-1	29.46%	\$ 2,043,363	474,756	\$ 4.30
RS-100	60.61%	\$ 4,203,408	976,622	\$ 4.30
RS-600	1.37%	\$ 95,067	22,088	\$ 4.30
GS-1	4.46%	\$ 309,111	71,819	\$ 4.30
GS-6K	3.43%	\$ 237,705	33,154	\$ 7.17
GS-25K	0.52%	\$ 36,049	5,028	\$ 7.17
GS-120K	0.14%	\$ 9,823	1,370	\$ 7.17
GS-1250K	0.01%	\$ 767	107	\$ 7.17
GS-11M	0.00%	\$ 93	13	\$ 7.17
GS-25M	0.00%	\$ 93	13	\$ 7.17
Gas Lighting	0.00%	\$ 55.95	13	\$ 4.30
<b>Total</b>	<b>100%</b>	<b>\$ 6,935,536</b>		
2025 Revenue Requirement		\$ 6,202,420		
2024 Projected Over-Recovery		\$ 733,117		

Note:

(1) - billing units for 12 months ending December 2025

**Florida City Gas**  
**Attachment C, Schedule 7 - Pipe Allocated to all Customers**  
**January 2025 through December 2025**

**SAFE**

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	120	633,600	\$ 70.43	\$ -	\$44,624,448
4"	30	158,400	\$ 79.03	\$ 8.60	\$1,362,240
<b>Grand Total</b>	<b>150</b>	<b>792,000</b>			<b>\$45,986,688</b>

**Orange Pipe**

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	153.6	811,008	\$ 105.06	\$ -	\$85,204,500
4"	6.4	33,792	\$ 118.45	\$ 13.39	\$452,475
<b>Grand Total</b>	<b>160</b>	<b>844,800</b>			<b>\$85,656,975</b>

**Total**

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	273.6	1,444,608	\$ 87.75	\$ -	\$126,757,129
4"	36.4	192,192	\$ 98.74	\$ 11.00	\$2,113,151
<b>Grand Total</b>	<b>310</b>	<b>1,636,800</b>			<b>\$128,870,280</b>

**Billing Unit Allocation Percentages**

Class	Annual Billing Units	Minimum Size 2" Pipe Cost	Incremental 4" Pipe Cost	Total	Percentage Allocation
RS-1	474,756	\$ 37,968,046.04		\$ 37,968,046	29.46%
RS-100	976,622	\$ 78,104,182.06		\$ 78,104,182	60.61%
RS-600	22,088	\$ 1,766,461.51		\$ 1,766,462	1.37%
GS-1	71,819	\$ 5,743,639.05		\$ 5,743,639	4.46%
GS-6K	33,154	\$ 2,651,451.69	\$1,765,387.67	\$ 4,416,839	3.43%
GS-25K	5,028	\$ 402,108.32	\$267,731.47	\$ 669,840	0.52%
GS-120K	1,370	\$ 109,564.12	\$72,949.90	\$ 182,514	0.14%
GS-1250K	107	\$ 8,557.20	\$5,697.55	\$ 14,255	0.01%
GS-11M	13	\$ 1,039.66	\$692.23	\$ 1,732	0.00%
GS-25M	13	\$ 1,039.66	\$692.23	\$ 1,732	0.00%
Gas Lighting	13	\$ 1,039.66		\$ 1,040	0.00%
<b>Total</b>	<b>1,584,983</b>	<b>\$126,757,129</b>	<b>\$2,113,151</b>	<b>\$ 128,870,280</b>	<b>100.0%</b>



**ATTACHMENT C-2**

SAFE Schedules 1 through 7

Inclusive of Projects in Docket No. 20240071-GU

Florida City Gas  
Attachment C-2, Schedule 1 - SAFE Program Revenue Requirement  
January 2023 through December 2023

Line	Description	Beginning of Period	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	End of Period Total
		Amount	January-23	February-23	March-23	April-23	May-23	June-23	July-23	August-23	September-23	October-23	November-23	December-23	
1.	Investments														
	a. Eligible Replacements - Mains	3,774,064	1,468,363	652,832	581,458	1,508,157	(30,031,389)	617,499	30,824	136,149	200,853	82,519	1,267,712	-	(19,710,957)
	b. Eligible Replacements - Services, Plastic	1,910,714	805,482	210,955	391,341	43,322	(10,329,401)	27,824	25,151	126,518	162,937	77,068	444,151	-	(6,103,939)
	c. Eligible Replacements - Services, Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Eligible Replacements - Meters	82,794	16,514	23,948	(5,759)	8,899	(1,050,049)	(1,000)	(3,171)	23,651	20,864	14,270	74,610	-	(794,429)
	e. Land Rights	159,338	-	-	-	-	-	-	-	-	-	-	-	-	159,338
		<u>5,926,909</u>	<u>2,290,359</u>	<u>887,735</u>	<u>967,040</u>	<u>1,560,378</u>	<u>(41,410,839)</u>	<u>644,323</u>	<u>52,804</u>	<u>286,319</u>	<u>384,654</u>	<u>173,857</u>	<u>1,786,473</u>	<u>-</u>	<u>(26,449,588)</u>
2.	a. Gross Plant-in-Service/Depreciation Base - Mains	30,188,416	31,656,779	32,309,611	32,891,069	34,399,226	4,367,837	4,985,336	5,016,161	5,152,310	5,353,163	5,435,683	6,703,395	6,703,395	6,703,395
	b. Gross Plant-in-Service/Depreciation Base - Services, Plastic	9,900,537	10,706,019	10,916,974	11,308,315	11,351,637	1,022,236	1,050,060	1,075,211	1,201,729	1,364,686	1,441,734	1,885,884	1,885,884	1,885,884
	c. Gross Plant-in-Service/Depreciation Base - Services, Steel	690	690	690	690	690	690	690	690	690	690	690	690	690	690
	d. Gross Plant-in-Service/Depreciation Base - Meters	1,038,265	1,054,779	1,078,727	1,072,968	1,081,867	31,818	30,818	27,647	51,297	72,162	86,432	161,042	161,042	161,042
	e. Gross Plant In-Service-Land Rights	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338	159,338
	Less: Accumulated Depreciation	(2,055,069)	(2,124,018)	(2,208,921)	(2,300,321)	(2,393,235)	(42,973)	(52,265)	151,203	57,906	64,429	70,110	77,235	77,235	77,235
3.	CWIP - Non Interest Bearing	99,804	18,265	252,238	846,201	6,720	7,150	10,445	208,044	1,241,824	1,519,038	3,021,877	4,179,578	4,738,732	4,738,732
4.	Net Book Value (Lines 2 + 3 + 4)	<u>39,331,980</u>	<u>41,471,851</u>	<u>42,508,656</u>	<u>43,978,159</u>	<u>44,606,242</u>	<u>5,546,096</u>	<u>6,184,422</u>	<u>6,638,293</u>	<u>7,865,095</u>	<u>8,533,485</u>	<u>10,215,663</u>	<u>13,167,163</u>	<u>13,716,093</u>	<u>13,716,093</u>
6.	Average Net Investment		40,401,916	41,990,254	43,243,408	44,292,201	25,076,169	5,865,259	6,411,357	7,251,694	8,199,290	9,374,574	11,691,413	13,441,628	
7.	Return on Average Net Investment														
	a. Equity component Grossed up for taxes - reduced for tax reform (A)		222,043	230,772	237,660	243,424	137,815	32,235	35,236	39,854	45,062	51,521	64,254	73,873	1,413,750
	b. Debt component (B)		40,250	41,833	43,081	44,126	24,982	5,843	6,387	7,225	8,169	9,339	11,648	13,391	256,275
8.	Investment Expenses														
	a. Depreciation (C)		90,621	93,992	95,955	98,599	(67,913)	9,237	9,728	10,074	10,752	11,314	13,025	10,223	385,606
	b. Amortization		59,810	62,162	64,017	65,569	37,122	8,683	9,491	10,735	12,138	13,878	17,308	19,859	380,812
	c. Property Taxes (D)		-	-	-	-	-	-	-	-	-	-	-	-	-
	d. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Revenue Requirements (Lines 7 + 8)		<u>412,725</u>	<u>428,759</u>	<u>440,713</u>	<u>451,718</u>	<u>132,006</u>	<u>55,998</u>	<u>60,842</u>	<u>67,888</u>	<u>76,121</u>	<u>86,053</u>	<u>106,234</u>	<u>117,386</u>	<u>2,436,443</u>
10.	Collections		(77,485)	(51,910)	(59,392)	(53,146)	(56,207)	(56,706)	(67,269)	(58,643)	(52,951)	(56,781)	(59,085)	(51,423)	(694,998)
11.	Estimated Net under(over) collection booked		325,625	374,117	378,785	395,944	163,512	4,368	17,513	13,155	31,229	22,249	31,618	65,963	
12.	Actual Net under(over) collection (Lines 9 + 10)		335,240	376,849	381,321	398,572	75,799	(708)	(6,427)	9,244	29,170	29,272	53,149	65,963	1,741,445
13.	True-Up (Lines 12 - 11)	26,525	9,615	2,732	2,536	2,628	(87,713)	(5,076)	(23,940)	(3,911)	(8,059)	7,023	21,531	0	
14.	Cumulative Net under(over) collection		389,386	773,881	1,157,571	1,559,849	1,731,466	1,654,927	1,674,575	1,637,538	1,672,124	1,693,632	1,739,736	1,834,865	1,834,865
15.	Interest		763	2,173	3,799	5,476	6,807	7,211	7,195	7,268	7,318	7,463	7,634	7,941	71,047
16.	Cumulative Net under(over) collection (Lines 14 + 15)	37,236	390,149	776,054	1,161,370	1,565,326	1,738,272	1,662,138	1,648,323	1,644,806	1,679,442	1,701,095	1,747,371	1,842,805	1,842,805

Notes: Jan 2023 - Dec 2023

(A) Cost of Equity, See Attachment D, Schedule 3.1 6.5950%

(B) WACC See Attachment D, Schedule 3.1 1.1955%

(C.1) Applicable Mains depreciation rate 1.53%

(C.2) Applicable Services, Plastic depreciation rate 3.06%

(C.3) Applicable Services, Steel depreciation rate 2.50%

(C.4) Applicable Meters depreciation rate 6.94%

(D) Ad Valorem Tax Rate 1.78%

Florida City Gas  
Attachment C-2, Schedule 2 - SAFE Program Revenue Requirement  
January 2024 through December 2024

Line	Description	Beginning of Period Amount	Actual						Estimated						End of Period Total
			January-24	February-24	March-24	April-24	May-24	June-24	July-24	August-24	September-24	October-24	November-24	December-24	
1.	Investments - SAFE	(18,710,957)	-	-	6,182,541	2,136,799	3,185,182	3,546,618	859,274	859,274	950,000	950,000	894,721	892,130	745,582
	a. Eligible Replacements - Mains	(6,103,939)	-	-	1,678,448	541,801	270,314	1,290,575	237,431	237,431	262,500	262,500	247,225	246,510	(829,203)
	b. Eligible Replacements - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	
	c. Eligible Replacements - Services, Steel	(794,429)	-	-	664,356	-	238,743	237,754	150,583	33,919	33,919	37,500	37,500	35,318	
	d. Eligible Replacements - Meters	159,338	-	-	-	-	-	-	-	-	-	-	-	35,216	
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	710,378	
	Investments - Orange Pipe	-	-	-	-	-	-	-	-	340,000	212,500	212,500	212,500	258,587	
	f. Eligible Replacements - Mains	-	-	-	-	-	-	-	-	52,000	32,500	32,500	32,500	39,549	
	g. Eligible Replacements - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	189,049	
	h. Eligible Replacements - Services, Steel	-	-	-	-	-	-	-	-	8,000	5,000	5,000	5,000	6,084	
	i. Eligible Replacements - Meters	-	-	-	-	-	-	-	-	-	-	-	-	29,084	
	j. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Investments - Problematic Pipe	-	262,667	262,667	262,667	324,000	324,000	324,000	-	-	-	-	163,360	163,360	
	f. Eligible Replacements - Mains	-	65,667	65,667	65,667	81,000	81,000	81,000	-	-	-	-	40,840	40,840	
	g. Eligible Replacements - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	
	h. Eligible Replacements - Services, Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	
	i. Eligible Replacements - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	
	j. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	
			328,333	328,333	8,853,679	3,322,343	4,098,250	5,392,776	1,130,624	1,530,624	1,500,000	1,704,200	1,631,464	1,682,278	5,052,915
2.	SAFE	6,863,422	6,863,422	6,863,422	13,045,963	15,182,762	18,367,944	21,914,561	22,773,836	23,633,110	24,583,110	25,533,110	26,427,811	27,319,961	27,319,961
	a. Gross Plant-in-Service/Depreciation Base - Mains	1,885,884	1,885,884	1,885,884	3,564,333	4,106,134	4,376,648	5,667,023	5,904,494	6,311,885	6,404,385	6,666,885	6,914,111	7,160,621	7,160,621
	b. Gross Plant-in-Service/Depreciation Base - Services, Plastic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c. Gross Plant-in-Service/Depreciation Base - Services, Steel	161,042	161,042	161,042	825,398	1,064,141	1,301,895	1,452,478	1,486,397	1,520,315	1,557,815	1,595,315	1,630,633	1,665,849	1,665,849
	d. Gross Plant-in-Service/Depreciation Base - Meters	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
	e. Gross Plant-in-Service-Land Rights	4,820,992	6,551,778	6,758,118	677,323	1,277,371	3,981,147	458,866	548,353	548,353	666,250	666,250	570,973	569,320	569,320
4.	a. CWIP - Non Interest Bearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Orange Pipe	-	-	-	-	-	-	-	-	340,000	552,500	765,000	977,500	1,236,087	1,236,087
	f. Gross Plant-in-Service/Depreciation Base - Mains	-	-	-	-	-	-	-	-	52,000	84,500	117,000	149,500	189,049	189,049
	g. Gross Plant-in-Service/Depreciation Base - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	h. Gross Plant-in-Service/Depreciation Base - Services, Steel	-	-	-	-	-	-	-	-	8,000	13,000	18,000	23,000	29,084	29,084
	i. Gross Plant-in-Service/Depreciation Base - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	j. Gross Plant-in-Service-Land Rights	-	-	-	-	-	-	-	-	196,000	122,500	122,500	122,500	149,068	149,068
4.	b. CWIP - Non Interest Bearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Problematic Pipe	-	262,667	262,667	788,000	1,112,000	1,436,000	1,760,000	1,760,000	1,760,000	1,760,000	1,923,360	2,086,720	2,250,080	2,250,080
	f. Gross Plant-in-Service/Depreciation Base - Mains	-	65,667	131,333	197,000	278,000	359,000	440,000	440,000	440,000	440,000	480,840	521,660	562,520	562,520
	g. Gross Plant-in-Service/Depreciation Base - Services, Plastic	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	h. Gross Plant-in-Service/Depreciation Base - Services, Steel	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	i. Gross Plant-in-Service/Depreciation Base - Meters	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	j. Gross Plant-in-Service-Land Rights	-	164,167	164,167	164,167	202,500	202,500	202,500	-	-	-	102,100	102,100	102,100	102,100
4.	b. CWIP - Non Interest Bearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.	Less: Accumulated Depreciation	(79,309)	(89,891)	(101,401)	(113,695)	(137,764)	(167,524)	(202,939)	(259,251)	(317,818)	(378,938)	(442,758)	(509,373)	(578,763)	(578,763)
5.	Net Book Value (Lines 2 + 3 + 4)	13,651,941	15,864,744	16,387,897	19,148,489	23,085,143	29,857,410	31,692,489	32,653,789	34,321,846	35,745,123	37,487,603	39,017,175	40,654,975	40,654,975
6.	Average Net Investment		14,758,343	16,126,321	17,768,193	21,116,816	26,471,276	30,774,950	32,173,139	33,487,817	35,033,484	36,616,363	38,252,389	39,836,075	
7.	Return on Average Net Investment		77,701	79,440	87,528	104,023	130,400	151,600	158,488	164,964	172,578	180,375	188,434	196,236	1,686,765
	a. Equity component - Grossed up for taxes-reduced for tax reform (A)		45,259	49,454	54,489	64,758	81,179	94,377	98,664	102,696	107,436	112,290	117,307	122,164	1,050,073
	b. Debt component (B)		-	-	-	-	-	-	-	-	-	-	-	-	-
8.	Investment Expenses		10,573	11,520	12,293	24,070	29,759	35,415	56,312	58,567	61,121	63,819	66,616	69,390	499,455
	a. Depreciation (C)		-	-	-	-	-	-	-	-	-	-	-	-	-
	b. Amortization		21,848	23,873	26,304	31,261	39,188	45,559	47,628	49,575	51,863	54,206	56,628	58,973	506,904
	c. Property Taxes (D)		-	-	-	-	-	-	-	-	-	-	-	-	(9,925)
	d. Other		-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Revenue Requirements (Lines 7 + 8)		150,381	164,287	180,614	224,312	301,632	295,918	361,092	375,801	392,997	410,691	428,986	446,762	3,733,272
10.	Collections		(356,816)	(373,801)	(416,494)	(407,181)	(410,080)	(383,355)	(391,288)	(391,788)	(391,288)	(391,288)	(391,288)	(391,288)	(4,695,456)
11.	Estimated Net under(over) collection booked		(207,722)	(215,628)	(245,862)	(196,847)	(127,902)	(111,658)	17,513	(15,487)	1,709	19,403	37,698	55,474	
12.	Actual Net under(over) collection (Lines 9 + 10)		(206,435)	(209,514)	(235,880)	(183,069)	(108,449)	(87,437)	(30,156)	(15,487)	1,709	19,403	37,698	55,474	(962,183)
13.	True-Up (Lines 12 - 11)	0	1,286	6,114	9,982	13,773	19,453	24,221	(47,709)	-	-	-	-	-	
14.	Cumulative Net under(over) collection		1,645,031	1,438,435	1,704,072	1,021,496	913,378	828,455	877,698	821,899	830,966	857,722	902,897	965,998	965,998
15.	Interest		7,746	5,384	4,285	6,010	7,282	7,509	7,397	7,358	7,353	7,477	7,627	7,941	83,369
16.	Cumulative Net under(over) collection (Lines 14 + 15)		1,852,753	1,652,777	1,443,820	1,208,357	1,027,507	920,660	835,964	885,095	820,257	838,319	865,199	910,524	973,939

Notes:  
 (A) Cost of Equity, See Attachment D, Schedule 5.1 5.9113%  
 (B) WACC See Attachment D, Schedule 5.1. 3.8000%  
 (C.1) Applicable Mains depreciation rate 1.50%  
 (C.2) Applicable Services, Plastic depreciation rate 3.00%  
 (C.3) Applicable Services, Steel depreciation rate 2.50%  
 (C.4) Applicable Meters depreciation rate 6.94%  
 (D) Ad Valorem Tax Rate 1.78%

**Florida City Gas**  
Attachment C-2 3.1 Cost of Capital  
January 2023 through December 2023

Equity Cost Rate	9.50%
Weighted Equity Cost Rate	4.37%
Revenue Expansion Factor	1.353
Weighted Equity Cost Rate , times Revenue Expansion Factor	5.91%
Long Term Debt	3.26%
Short Term Debt	0.41%
Customer Deposits	0.01%
Weighted Debt Cost Rate	3.68%
Overall Weighted Cost Rate	8.70%

FLORIDA CITY GAS  
CAPITAL STRUCTURE  
FP5C ADJUSTED BASIS

Year End	ADJUSTMENTS					RATIO (%)	LOW POINT		MIDPOINT		HIGH POINT		
	PER BOOKS	NON-UTILITY	ADJUSTED BOOKS	PRO-RATA	SPECIFIC		BALANCE	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
	COMMON EQUITY	\$ 441,982,219		\$ 441,982,219				\$ 441,982,219	46.01%	8.50%	3.91%	9.50%	4.37%
LONG TERM DEBT	\$ 426,857,150		\$ 426,857,150			\$ 426,857,150	44.44%	7.33%	3.26%	7.33%	3.26%	7.33%	3.26%
SHORT TERM DEBT	\$ 63,935,543		\$ 63,935,543			\$ 63,935,543	6.66%	6.14%	0.41%	6.14%	0.41%	6.14%	0.41%
CUSTOMER DEPOSITS	\$ 5,726,045		\$ 5,726,045			\$ 5,726,045	0.60%	1.37%	0.01%	1.37%	0.01%	1.37%	0.01%
DEFERRED INCOME TAXES	\$ 22,092,626		\$ 22,092,626			\$ 22,092,626	2.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FAS 109 DEFERRED INCOME TAX			\$ -			\$ -	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL AVERAGE	960,593,583	\$ -	\$ 960,593,584	\$ -	\$ -	\$ 960,593,584	100.00%		7.59%		8.05%		8.51%

**Florida City Gas**  
**Attachment C-2, Schedule 3.2 - Calculation of Interest Provision**  
**January 2024 through December 2024**

2023 Interest Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True-up Amount	1,852,753	1,652,777	779,265	1,161,856	1,565,860	1,738,747	1,662,436	1,681,973	1,644,896	1,679,477	1,701,109	1,747,363	1,842,805
2. Ending True-up Amount Before Interest	1,645,031	773,881	1,157,571	1,559,849	1,731,466	1,654,927	1,674,575	1,637,538	1,672,124	1,693,632	1,739,736	1,834,865	1,842,805
3. Total of Beginning & Ending True-up	3,497,784	2,426,658	1,936,836	2,721,705	3,297,325	3,393,675	3,337,011	3,319,510	3,317,020	3,373,109	3,440,846	3,582,228	3,685,611
4. Average True-up Amount (50% of Line 3)	1,748,892	1,213,329	968,418	1,360,853	1,648,663	1,696,837	1,668,506	1,659,755	1,658,510	1,686,554	1,720,423	1,791,114	1,842,805
5. Interest Rate-First day of reporting business month	5.30%	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
6. Interest Rate-First day of subsequent business month	5.33%	5.32%	5.30%	5.30%	5.30%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
7. Total (Line 5 & 6)	10.63%	10.65%	10.62%	10.60%	10.60%	10.62%	10.64%	10.64%	10.64%	10.64%	10.64%	10.64%	0.00%
8. Average Interest Rate (50 % of Line 7)	5.32%	5.33%	5.31%	5.30%	5.30%	5.31%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	0.00%
9. Monthly Average Interest Rate (Line 8/12)	0.443%	0.444%	0.443%	0.442%	0.442%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.443%	0.000%
10. Interest Provision for the month (Line 4 *Line 9)	7,746	5,384	4,285	6,010	7,282	7,509	7,397	7,358	7,353	7,477	7,627	7,941	

\*Totals may not match Revenue Req due to rounding\*



**Florida City Gas**  
Attachment C-2 5 Cost of Capital  
January 2025 through December 2025

December 31, 2023	
Equity Cost Rate	9.50%
Weighted Equity Cost Rate	4.42%
Revenue Expansion Factor	1.3527
Weighted Equity Cost Rate , times Revenue Expansion Factor	5.98%
Long Term Debt	2.83%
Short Term Debt	0.45%
Customer Deposits	0.01%
Weighted Debt Cost Rate	3.29%
Overall Weighted Cost Rate	7.71%

FLORIDA CITY GAS  
CAPITAL STRUCTURE  
FPSC ADJUSTED BASIS

Year End	ADJUSTMENTS					RATIO (%)	LOW POINT		MIDPOINT		HIGH POINT		
	PER BOOKS	NON-UTILITY	ADJUSTED BOOKS	PRO-RATA	SPECIFIC		BALANCE	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
COMMON EQUITY	\$ 464,553,449		\$ 464,553,449	\$ (228,881,134)		\$ 235,672,315	46.58%	8.50%	3.96%	9.50%	4.42%	10.50%	4.89%
LONG TERM DEBT	\$ 422,333,450		\$ 422,333,450	\$ (208,066,616)	\$ (26,629)	\$ 214,240,205	42.34%	6.68%	2.83%	6.68%	2.83%	6.68%	2.83%
SHORT TERM DEBT	\$ 73,988,274		\$ 73,988,274	\$ (36,453,330)		\$ 37,534,944	7.42%	6.07%	0.45%	6.07%	0.45%	6.07%	0.45%
CUSTOMER DEPOSITS	\$ 6,181,953		\$ 6,181,953	\$ (3,045,790)		\$ 3,136,162	0.62%	1.60%	0.01%	1.60%	0.01%	1.60%	0.01%
DEFERRED INCOME TAXES	\$ 11,935,650		\$ 11,935,650	\$ (5,880,583)		\$ 6,055,067	1.20%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FAS 109 DEFERRED INCOME TAX	\$ 18,441,252		\$ 18,441,252	\$ (9,085,832)		\$ 9,355,420	1.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOTAL AVERAGE	997,434,028	\$ -	\$ 997,434,029	\$ (491,413,285)	\$ (26,629)	\$ 505,994,115	100.0%		7.25%		7.71%		8.18%

**Florida City Gas**  
**Attachment C-2, Schedule 6 - 2024 SAFE Program Rates**  
**January 2025 through December 2025**

Class	Percentage Allocation to Customer Class	Revenue to be collected From Rate Class	Total Annual Billing Units (1)	Monthly Customer Surcharge
RS-1	29.46%	\$ 2,213,212	474,756	\$ 4.66
RS-100	60.61%	\$ 4,552,805	976,622	\$ 4.66
RS-600	1.37%	\$ 102,970	22,088	\$ 4.66
GS-1	4.46%	\$ 334,805	71,819	\$ 4.66
GS-6K	3.43%	\$ 257,464	33,154	\$ 7.77
GS-25K	0.52%	\$ 39,046	5,028	\$ 7.77
GS-120K	0.14%	\$ 10,639	1,370	\$ 7.77
GS-1250K	0.01%	\$ 831	107	\$ 7.77
GS-11M	0.00%	\$ 101	13	\$ 7.77
GS-25M	0.00%	\$ 101	13	\$ 7.77
Gas Lighting	0.00%	\$ 60.60	13	\$ 4.66
<b>Total</b>	<b>100%</b>	<b>\$ 7,512,034</b>		
2025 Revenue Requirement		\$ 6,538,096		
2024 Projected Over-Recovery		\$ 973,939		

Note:

(1) - billing units for 12 months ending December 2025



**Florida City Gas**  
**Attachment C-2 Schedule 7 - Pipe Allocated to all Customers**  
**January 2025 through December 2025**

**SAFE**

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	120	633,600	\$ 70.43	\$ -	\$44,624,448
4"	30	158,400	\$ 79.03	\$ 8.60	\$1,362,240
<b>Grand Total</b>	<b>150</b>	<b>792,000</b>			<b>\$45,986,688</b>

**Orange Pipe**

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	153.6	811,008	\$ 105.06	\$ -	\$85,204,500
4"	6.4	33,792	\$ 118.45	\$ 13.39	\$452,475
<b>Grand Total</b>	<b>160</b>	<b>844,800</b>			<b>\$85,656,975</b>

**Total**

Material	Mileage	Footage	Current Budget Cost per Foot	Incremental Cost per Foot	Total Cost
2"	273.6	1,444,608	\$ 87.75	\$ -	\$126,757,129
4"	36.4	192,192	\$ 98.74	\$ 11.00	\$2,113,151
<b>Grand Total</b>	<b>310</b>	<b>1,636,800</b>			<b>\$128,870,280</b>

**Billing Unit Allocation Percentages**

Class	Annual Billing Units	Minimum Size 2" Pipe Cost	Incremental 4" Pipe Cost	Total	Percentage Allocation
RS-1	474,756	\$ 37,968,046.04		\$ 37,968,046	29.46%
RS-100	976,622	\$ 78,104,182.06		\$ 78,104,182	60.61%
RS-600	22,088	\$ 1,766,461.51		\$ 1,766,462	1.37%
GS-1	71,819	\$ 5,743,639.05		\$ 5,743,639	4.46%
GS-6K	33,154	\$ 2,651,451.69	\$1,765,387.67	\$ 4,416,839	3.43%
GS-25K	5,028	\$ 402,108.32	\$267,731.47	\$ 669,840	0.52%
GS-120K	1,370	\$ 109,564.12	\$72,949.90	\$ 182,514	0.14%
GS-1250K	107	\$ 8,557.20	\$5,697.55	\$ 14,255	0.01%
GS-11M	13	\$ 1,039.66	\$692.23	\$ 1,732	0.00%
GS-25M	13	\$ 1,039.66	\$692.23	\$ 1,732	0.00%
Gas Lighting	13	\$ 1,039.66		\$ 1,040	0.00%
<b>Total</b>	<b>1,584,983</b>	<b>\$126,757,129</b>	<b>\$2,113,151</b>	<b>\$ 128,870,280</b>	<b>100.0%</b>

**ATTACHMENT D**

Revised SAFE Tariff  
Volume No. 10, Fourth Revised Sheet No. 79  
(Clean and Legislative Formats)

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

Through its SAFE Program, the Company has identified the potential replacement projects focusing initially on area of limited access/pipe overbuilds, early vintage polymer pipeline, and risk assessment for Rear Lot Mains and Services considering:

- i. The pipe material;
- ii. Leak incident rates;
- iii. Age of pipeline;
- iv. Pressure under which the pipeline is operating. The

Eligible Infrastructure Replacement includes the following:

Company investment in mains and service lines, as replacements for existing Rear Lot Facilities, early vintage polymer pipelines and regulatory station and other distribution system components, the installation of which is required as a consequence of the replacement of the aforesaid facilities that:

- i. do not increase revenues by directly connecting new Customers to the plant asset;
- ii. are in service and used and useful in providing utility service; and
- iii. that were not included in the Company's rate base for purposes of determining the Company's base rates in its most recent general base rate proceeding.

The Company is recovering its revenue requirement on the actual investment amounts. The revenue requirements are inclusive of:

1. Return on investment as calculated using the following:
  - a.) Equity balance from the most recent year-end surveillance report and the ROE and equity ratio cap from the most recent rate case;
  - b.) Debt and customer deposit components from the Company's most recent year-end surveillance report; and
  - c.) Accumulated deferred income tax balance from the Company's most recent year-end surveillance report as adjusted, if applicable, consistent with the normalization rules of the Internal Revenue Code.
2. Depreciation expense (calculated using the currently approved depreciation rates);
3. Customer and general public notification expenses associated with the SAFE Program incurred for:

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Issued by: Jeffrey Sylvester, Chief Operating Officer  
Florida City Gas

Effective: January 01, 2025

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM  
 (Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
  - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
  - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
- 4. Ad valorem taxes; and
  - 5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.

The cost recovery factors including tax multiplier for the twelve-month period from January 1, 2025 through December 31, 2025 are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	\$4.30
Rate Schedule RS-100	\$4.30
Rate Schedule RS-600	\$4.30
Rate Schedule GS-1	\$4.30
Rate Schedule GS-6K	\$4.30
Rate Schedule GS-25K	\$7.17
Rate Schedule GS-120K	\$7.17
Rate Schedule GS-1,250K	\$7.17
Rate Schedule GS-11M	\$7.17
Rate Schedule GS-25M	\$7.17
Rate Schedule GL	\$4.30

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Issued by: Jeffrey Sylvester, Chief Operating Officer  
Florida City Gas

Effective: January 01, 2025

RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM

Applicable to all Customers served under the Rate Schedules shown in the table below except for those Customers receiving a discount under the AFD Rider.

Through its SAFE Program, the Company has identified the potential replacement projects focusing initially on area of limited access/pipe overbuilds, early vintage polymer pipeline and risk assessment for Rear Lot Mainsand Services considering:

- i. The pipe material;
- ii. Leak incident rates;
- iii. Age of pipeline;
- iv. Pressure under which the pipeline is operating. The

Eligible Infrastructure Replacement includes the following:

Company investment in mains and service lines, as replacements for existing Rear Lot Facilities, early vintage polymer pipelines and regulatory station and other distribution system components, the installation of which is required as a consequence of the replacement of the aforesaid facilities that:

- i. do not increase revenues by directly connecting new Customers to the plant asset;
- ii. are in service and used and useful in providing utility service; and
- iii. that were not included in the Company's rate base for purposes of determining the Company's base rates in its most recent general base rate proceeding.

The Company is recovering its revenue requirement on the actual investment amounts. The revenue requirements are inclusive of:

1. Return on investment as calculated using the following:
  - a.) Equity balance from the most recent year-end surveillance report and the ROE and equity ratio cap from the most recent rate case;
  - b.) Debt and customer deposit components from the Company's most recent year-end surveillance report; and
  - c.) Accumulated deferred income tax balance from the Company's most recent year-end surveillance report as adjusted, if applicable, consistent with the normalization rules of the Internal Revenue Code.
2. Depreciation expense (calculated using the currently approved depreciation rates);
3. Customer and general public notification expenses associated with the SAFE Program incurred for:

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RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM  
 (Continued)

- i. all Customers regarding the implementation of the SAFE Program and the approved surcharge factors;
  - ii. the immediately affected Customers where the eligible infrastructure is being replaced; and
  - iii. the general public through publications (newspapers) covering the geographic areas of the eligible infrastructure replacement activities;
- 4. Ad valorem taxes; and
  - 5. Federal and state income taxes.

The Company is utilizing a surcharge mechanism in order to recover the costs associated with the SAFE Program. The Company has developed the revenue requirement for the SAFE Program using the same methodology approved in its most recent rate case. The SAFE revenue requirement will be allocated to each Customer class (Rate Schedule) using allocation factors established by the Florida Public Service Commission for the SAFE Program. The per Customer SAFE surcharge is calculated by dividing the revenue requirement allocated to each Customer class by the number of Customers in the class.

The cost recovery factors including tax multiplier for the twelve-month period from January 1, 2024 through December 31, 2024 are:

<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	<del>\$3.17</del> \$4.30
Rate Schedule RS-100	<del>\$3.17</del> \$4.30
Rate Schedule RS-600	<del>\$3.17</del> \$4.30
Rate Schedule GS-1	<del>\$3.17</del> \$4.30
Rate Schedule GS-6K	<del>\$3.17</del> \$4.30
Rate Schedule GS-25K	<del>\$5.44</del> \$7.17
Rate Schedule GS-120K	<del>\$5.44</del> \$7.17
Rate Schedule GS-1,250K	<del>\$5.44</del> \$7.17
Rate Schedule GS-11M	<del>\$5.44</del> \$7.17
Rate Schedule GS-25M	<del>\$5.44</del> \$7.17
Rate Schedule GL	<del>\$3.17</del> \$4.30

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**ATTACHMENT D-2**

Revised SAFE Tariff  
Volume No. 10, Fourth Revised Sheet No. 79  
(Clean and Legislative Formats)  
(Reflective of Attachment C-2)

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<u>Rate Class</u>	<u>Rates Per Customer</u>
Rate Schedule RS-1	\$4.66
Rate Schedule RS-100	\$4.66
Rate Schedule RS-600	\$4.66
Rate Schedule GS-1	\$4.66
Rate Schedule GS-6K	\$4.66
Rate Schedule GS-25K	\$7.77
Rate Schedule GS-120K	\$7.77
Rate Schedule GS-1,250K	\$7.77
Rate Schedule GS-11M	\$7.77
Rate Schedule GS-25M	\$7.77
Rate Schedule GL	\$4.66

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RIDER "D"

SAFETY, ACCESS AND FACILITY ENHANCEMENT (SAFE) PROGRAM  
 (Continued)

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Rate Schedule RS-100	<del>\$3.17</del> \$4.66
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Rate Schedule GS-11M	<del>\$5.44</del> \$7.77
Rate Schedule GS-25M	<del>\$5.44</del> \$7.77
Rate Schedule GL	<del>\$3.17</del> \$4.66

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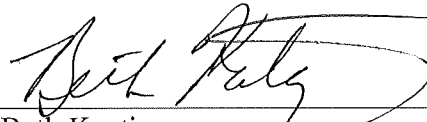
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Florida City Gas

Effective: January 01, 202425

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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following this 30th day of August, 2024:

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