

FILED 2/16/2018 DOCUMENT NO. 01416-2018 FPSC - COMMISSION CLERK

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February 16, 2018

BY E-PORTAL

Ms. Carlotta Stauffer Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: DOCKET NO. 20170179-GU - Petition for rate increase and approval of depreciation study by Florida City Gas.

Dear Ms. Stauffer:

Attached, for electronic filing, please find the testimony and exhibits of Florida City Gas' rebuttal witness Daniel Nikolich. (Document 10 of 10)

Sincerely,

heit Halo

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

ATTACHMENTS

cc:// Office of Public Counsel FEA

1		Before the Florida Public Service Commission
2		Docket No. 20170179-GU: Petition for rate increase by Florida City Gas.
3		Prepared Rebuttal Testimony of Daniel J. Nikolich
4		Date of Filing: February 16, 2017
5		
6	Q.	Please state your name, business address, and occupation.
7	A.	My name is Daniel J. Nikolich. My business address is Southern Company
8		Gas, Ten Peachtree Place, Atlanta, Georgia 30309. I am currently
9		employed as Manager, Rates, Southern Operations for Southern Company
10		Gas.
11		
12	Q.	Have you previously filed testimony in this proceeding?
13	A.	Yes. I filed direct testimony on behalf of Florida City Gas ("FCG" or
14		"Company") on October 23, 2017.
15		
16	Q.	What is the purpose of your rebuttal testimony?
17	A.	The purpose of my rebuttal testimony is to address the inaccuracies in the
18		testimony of the Federal Executive Agencies' ("FEA") witness Brian C.
19		Collins regarding cost of service and rate design, as well as the distribution
20		of FCG's proposed revenue increase and allocation of our interstate
21		capacity costs. I will also respond to the testimony of Office of Public
22		Counsel ("OPC") witness David Dismukes to the extent he addresses
23		allocation of the costs of the Company's proposed LNG facility to only
24		certain customers. I will also respond to OPC's witness Marshall Willis's
25		assessment that FCG's proposal to include the SAFE surcharge in base

- 1 rates results is a double recovery.
- 2 Q. Are there other aspects of Witness Collins's testimony that will be
 addressed by other witnesses on behalf of FCG?
- 4 A. Yes. FCG's witness Carolyn Bermudez will address Witness Collins's
 5 testimony regarding the Company's service obligations.
- б
- 7 Q. Are you sponsoring any rebuttal exhibits?
- 8 A. Yes. Below is a list of my other exhibits:
- Exhibit No. (DJN-15) presents the FCG System Design by Rate
 Class .
- Exhibit No. (DJN-16) presents the FCG System Minimum Size
 Study and Development of CCOS Capacity Allocators
- Exhibit No. (DJN-17) is the Class Cost of Service MFR H-1
 revised for the Tax Law Changes and FEA's Proposed Allocation
 Methods
- Exhibit No. (DJN-18) is the Class Cost of Service MFR H-2
 revised for the Tax Law Changes and FEA's Proposed Allocation
 Methods
- Exhibit No. (DJN-19) is the Class Cost of Service MFR H-3
 revised for the Tax Law Changes and FEA's Proposed Allocation
 Methods.
- Exhibit No. (DJN-20) is the Rate Design Impact Summary based
 upon the Tax Law Changes and FEA's Proposed Allocation Methods.
- Exhibit No. (DJN-21) is the Comparison of the Company's proposed to Current Rates MFR E-2 revised for the Tax Law

1		Changes.
2		
3		I. THE CLASS COST OF SERVICE STUDY
4	Q.	Please summarize Witness Collins's criticisms of FCG's class cost of service
5		study ("CCOS") and its cost allocation methodology. ¹
6	Α.	Witness Collins disagrees with FCG's use of the Peak and Average
7		methodology for allocating costs. He also disagrees with employing
8		customer usage as a basis for assessing cost causation.
9		
10	Q.	Has Witness Collins accurately described the methodology and inputs
11		utilized in FCG's CCOS?
12	A.	No, Mr. Collins appears to not understand how the Peak and Average
13		method allocates mains' cost to each class. Rather than a pure Design Day/
14		Peak usage allocation methodology, Mr. Collins proposes layering in an
15		additional methodology to capture the customer component of mains as
16		another allocator, that being a minimum system allocator. The Peak and
17		Average methodology accomplishes this directly through the use of the
18		average consumption as the method's name implies. This leads to the
19		customer component of mains being effectively included.
20		
21	Q.	Do you agree with Witness Collins's conclusions with regard to FCG's
22		CCOS?
23	A.	No. Mr. Collins assumes that there is only one acceptable way to allocate

the costs of mains. Florida City Gas's Peak and Average methodology has

24

¹ Direct Testimony of Brian Collins, 8:1-9:9; 10:4-11:7; 11:17-14:6.

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been approved by the Florida Public Service Commission in FCG's past
 base rate proceedings. It is also commonly among the methods considered
 by state utility commissions, even in those states where the methodologies
 proposed by Mr. Collins are more typically used.

- 5
- G Q. Does Witness Collins propose the use of a different cost allocation
 7 methodology for purposes of FCG's CCOS?²

A. Yes, he proposes a method that weights almost all of the allocation of mains
to the classes based on a theoretical Design Day. To ameliorate the overweighting of Design Day demand, he then proposes the use of the minimum
system method to allocate a base cost of mains to each customer class.

12

Q. Would the allocation methodology proposed by Witness Collins be
 appropriate for use in FCG's CCOS?

15 Α. No. Mr. Collins's proposed methodology is more appropriate for a more northern utility with a colder climate. Parts of FCG's service territory are 16 located in the southern most portion of the Florida peninsula. As such, 17 almost 50% of FCG's ratepayers are located in Miami where the annual 18 average daily temperature is over 65°F with a normal weather pattern of only 19 114 heating degree days annually. Hence, FCG's load profile is not as peak 20 sensitive as that of a typical utility elsewhere in the United States. 21 Consequently, FCG's load profile is not as well-suited to the Design 22 Day/Peak Day allocation method Witness Collins proposes. 23

24

² Direct Testimony of Brian Collins, 16:14-17:6.

Specifically, the method Mr. Collins proposes fails to account for actual 1 utilization of the mains. Residential customers annually flow only 13% of the 2 gas on FCG's system, while commercial and industrial users flow 87% of 3 the gas. The method Mr. Collins proposes would shift costs away from those 4 who are using the pipes most each year, to the residential class, which uses 5 б the system the least even though this class represents our greatest number of customers. The result would be that 72% of the costs would be assigned 7 to the residential class, while only 28% would be assigned to the commercial 8 9 and industrial classes.

10

Q. Does the Peak and Average ("P&A") methodology utilized in FCG's CCOS
 equitably allocate costs across the customer classes?

Yes. While still adjusting for some peak generated costs, the Company's Α. 13 proposed P&A method assigns 17% of the mains' costs to the residential 14 15 class, and 84% to the commercial and industrial classes. While not exact, the P&A average method, in the case of FCG's system, produces a cost 16 17 allocation that reasonably matches how the ratepayers use the distribution This more accurately tracks the "cost causer pays" theory of system. 18 regulatory cost allocation. 19

20

Q. Do you agree with Witness Collins that the "primary goal' must always be to
 allocate costs in a way that best reflects cost causation?"³

A. Yes, but the method should reasonably and fully reflect all forms of cost
 causation. Mr. Collins's proposed methods fail to reflect the costs by not

³ Direct Testimony of Brian C. Collins, 9:25-10:2.

considering how and who uses the system throughout the year. If the
 residential class only uses 13% of the system over the course of a year is it
 fair for them to bear 72% of the cost? Of course it is not fair.

4

⁵ Q. Do you agree with Witness Collins' assessment that the Company's filed
 ⁶ CCOS does not "best" reflect cost causation?

7 A. No. The method employed by the Company in this and previous rate cases
8 takes into account not just initial sizing and peak demand, but regular
9 utilization of the Company's mains.

10

Q. Do you agree with Witness Collins' conclusions that the P&A methodology
 utilized in FCG's CCOS fails to appropriately allocate capacity costs and
 distribution main costs consistent with cost of service principles?⁴

A. No. There is no perfect method for allocating costs. However, there are methods that better match the conditions under which a utility and its customers operate. The methods Mr. Collins puts forth would produce an allocation of capacity-related costs totally different from how the FCG ratepayers use the system. The method the Company employed much more closely matches the ratepayers' actual behavior.

20

21 Q. Why is it appropriate to allocate costs utilizing annual usage as an input?

A. Annual usage should be considered as a factor to allocate costs because it
 assigns costs based on who uses the system.

24

⁴ Direct Testimony of Brian C. Collins, 11:9-25.

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- 1 Q. Do you agree with Witness Collins's assessment that annual usage is not a
- 2 reasonable basis for the allocation of the cost of distribution mains?
- 3 A. No. Annual usage reflects who actually uses the Company's system.
- 4
- Q. Do you agree with Witness Collins' assessment that a cost allocation based
 partially on annual usage is inferior?
- A. No, again, using annual usage to allocate cost, is in part, based upon who
 uses the Company's system. For a utility, such as FCG, whose system is,
 for an overwhelming majority of the year, operating closer to baseload
 levels rather than design day conditions, utilizing an allocation methodology
 that takes into account annual usage is a reasonable and fair way to balance
 cost allocation between design and usage causation.
- 13
- 14

- II. RATE DESIGN
- Q. Does Witness Collins agree with FCG's distribution of the proposed
 revenue increase across its rate classes?⁵
- 17 A. No.
- 18
- Q. What would be the impact of implementing Witness Collins's suggestion that
 any increase should be allocated in accordance with the cost allocation
 methodology he proposes?
- A. The attached exhibits DJN-15 through 21 present the CCOS prepared in
 the manner that Mr. Collins proposes. Using these methods would
 recommend a 110% average increase in residential base rates. The

⁵ Direct Testimony of Brian Collins, 18:6-14.

smallest customer class, RS-1, consists of residential customers who use
 less than 100 therms per year. This class would see their energy rates
 increase from \$0.56213 per therm to \$3.5793 per therm. Meanwhile,
 commercial and industrial rates would decrease by 50% on average.

- 5
- 6 Q. Would this be appropriate?
- 7 A. No.
- 8
- 9 Q. Why not?

A. First, such a rate increase to residential customers would produce rate
 shock if such a change were implemented in one shot, thereby, violating the
 important rate design principles of gradualism and incrementalism. Second,
 the Company does not accept that Mr. Collins's methods appropriately
 allocate distribution system capacity costs.

15

Q. Is the allocation methodology utilized for FCG's CCOS and rate design
 unique in Florida?

A. No. It is my understanding that there are other gas utilities in Florida that
 have also used the P&A allocation methodology. In my experience, many
 other states request a version of a utility's CCOS such as has been
 historically approved for use by FCG, in addition to the method proposed
 by Mr. Collins.

- Q. Is the methodology proposed by Witness Collins regarding cost allocation
 and rate design utilized in Florida?
- A. To my knowledge, no. Speaking only for FCG, Mr. Collins method has not

- been utilized in the Company's prior three rate cases.
- 2
- 3 Q. Is the methodology proposed by Witness Collins utilized in other states?
- A. Yes. However, in my experience, other states typically ask for versions of
 the rate design and the CCOS based upon P&A, as well as a version
 based upon Design Day/Peak Day.
- 7
- 8 Q. Why doesn't the methodology Witness Collins proposes make sense for
 9 Florida gas utilities?

A. As previously stated, Mr. Collins's proposals make more sense for a more
 northern utility in a colder climate. Further, his proposals fail to assign cost
 to those ratepayers and classes in the manner they actually use the
 system. Finally, utilizing Mr. Collins' preferred method to set rates would
 lead to extreme rate shock for the FCG rate payers.

15

Q. Please summarize your conclusions regarding Witness Collins's criticisms
 of your cost analysis and rate design.

Α. Mr. Collins's criticisms are based upon a faulty assumption that there is only 18 one correct method by which to allocate distribution system capacity costs. 19 That simply is not true. Mr. Collins' preferred methods are but one of many, 20 and are seldom used as the sole criteria for rate design when employed. In 21 fact, Mr. Collins's proposed method has never been approved by the Florida 22 Public Service Commission for use by FCG in any prior rate case. Mr. 23 Collins also fails to realize that a minimum size allocation is employed with a 24 Design Day method to correct for a flaw in allocation that the P&A method 25

does not have. Finally, Mr. Collins's criticisms rely on a faulty assumption
 that how ratepayers actually use the distribution system should not be taken
 into consideration.

4

5 III. ALLOCATION OF INTERSTATE CAPACITY COSTS AND LNG FACILITY

б Q. Do you agree with Witness Collins's statement on page 21, lines 5-7, of his testimony that FCG is unable to verify the specific transportation 7 arrangements of its transportation customers with their third party suppliers? 8 9 Α. I do agree that we are not privy to the contracts between our transportation customers and their third party suppliers. However, as further outlined in 10 the rebuttal testimony of Witness Becker, we have solid evidence that the 11 third party suppliers providing service to transportation customers on FCG's 12 system do not hold firm interstate capacity in the amounts necessary to 13 reliably serve the transportation customers on our system. 14

15

Q. Do you agree with Witness Collins's assessment on page 21, lines 18-23, of
 his testimony that FCG's proposal does not recognize that some customers
 may be able to operate on a curtailable basis by reducing their gas usage
 when necessary or obtaining alternative supplies?

20 **A.** Yes.

21 Q. Would it have made sense to do so?

A. No. Historically we have seen customers request curtailable service for the
 benefit of the lower rates but opt to endure the penalties rather than reducing
 or ceasing their usage during curtailment. Additionally, such a service would
 not address FCG's capacity issues during a design day. As for alternative

supply, we have no indication as to whether, or which, customers may or
 may not have alternative supply. Based on the information we do have, as
 discussed by FCG Witness Becker, it does not appear that transportation
 customers on FCG's have alternative supply options, at least in terms of
 interstate pipeline capacity. As such, it would be impossible for us to take
 availability of alternative supplies into account in our allocation of costs.

7

8 Q. Do you agree with Witness Collins that, under the Company's proposal,
 9 transportation customers may pay for more capacity than they actually
 10 need?⁶

Α. I do not. As more fully explained in the rebuttal testimony of FCG witness 11 Becker, the additional firm interstate capacity is being obtained to ensure 12 that third party suppliers on FCG's system have the firm capacity necessary 13 to serve the transportation service customers on our system. As such, the 14 15 additional firm interstate capacity will be assigned to third party suppliers on FCG's system according to the capacity needs of the customers they serve. 16 17 Upon release by FCG of the interstate capacity to these third party suppliers, the third party suppliers will become responsible for payments to the 18 interstate pipeline for that capacity. Thereafter, FCG will not be involved in 19 how those third party suppliers then allocate those costs to their customers. 20

21

Q. Would creation of a stand-by or backup service tariff solve or mitigate the
 issue of the need for additional capacity as suggested by Witness Collins at
 page 22 of his testimony?⁷

⁶ Direct Testimony of Brian Collins, 22: 1-6.

⁷ Direct Testimony of Brian Collins, 22:9-21.

No. Prior to the 2003 rate case, FCG offered standby and interruptible Α. 1 services. Few, if any customers elected to purchase standby service. Most 2 3 eligible customers elected interruptible service even though they actually needed firm service or were otherwise an "essential use" facility. They did so 4 in the well-founded belief that FCG would not need to ever interrupt them 5 б due to the warm Florida climate. As such, interruptible service, for all intents, provided a customer a lower rate for a service that, from a cost to 7 serve perspective, was virtually indistinguishable from firm service. 8 9 Moreover, even if FCG reinstated an interruptible service, having customers on that tariff would not mitigate the need for additional capacity. As 10 explained in greater detail by FCG rebuttal witnesses Becker and Bermudez, 11 just because a customer is on interruptible service does not mean that the 12 customer's service can actually be turned off in the time frames necessary to 13 avoid a system issue, nor does it mean that there is a "traffic cop" at the 14 15 meter that can prevent that customer from taking gas when that customer's contracted gas does not arrive from the interstate system. 16

17

Q. Witness Dismukes states that FCG's proposed LNG facility and additional
 pipeline capacity will provide no incremental benefit to FCG's sales
 customers.⁸ Do you agree?

A. No. The proposed LNG facility will benefit all customers. Witnesses Becker and Wassell have described the LNG facility as a peaking facility. This means that it will be employed at times of the year when the more weathersensitive residential sales and small commercial sales customer classes will

⁸ Direct Testimony of David Dismukes, 63:17-64:1.

drive the combined system sales and transportation daily demand above and beyond the Company's currently held interstate capacity. The facility will also allow the Company to release additional currently held capacity used to service to sales customers to Third Party Suppliers for the transportation customers. This, in turn, further reduces the capacity charges that are recovered through the Purchase Gas Adjustment clause.

7

8 Q. Will the gas injected from the LNG facility be directed to transportation
 9 customers in situations where their supply from a third party does not arrive
 10 on FCG's system?

Α. No. As explained in greater detail by Witness Becker, once the gas is 11 injected into the system, and gas is allowed to be displaced elsewhere on 12 the system, there is no "traffic cop" to direct it to specific customers or 13 classes of customers. The gas injected or displaced will flow to any all 14 15 customers on the system. This is precisely why implementing the LNG facility as a peaker on our system benefits all customers. Because there is 16 17 no "traffic cop" at customers' meters, transportation customers will continue to flow gas from FCG's system, even in instances where their supply does 18 not arrive at FCG's citygate. Because they will continue to draw from FCG's 19 system unless and until they are physically closed off, the LNG facility 20 21 provides assurance that FCG will be able to maintain its system pressure and continue to maintain its service to all customers. But, again, the actual 22 demand that would create such a need on FCG's system would be driven by 23 FCG's weather-sensitive sales customers. Peak demand by the sales 24 classes would approach FCG's capacity limitations, thereby reducing or 25

- eliminating our system's ability to handle imbalance situations associated
 with our transportation customers.
- 3

Q. Witness Dismukes argues that, because FCG can meet the demands of its
current sales customers, the LNG facility and additional pipeline capacity will
only benefit FCG's current transportation customers and that, therefore, the
transportation customers are the cost causers and should bear the full cost
of the LNG facility.⁹ Do you agree?

9 A. No. As explained above, the LNG facility will benefit all of FCG's customers,
10 both sales and transportation. Therefore, from a cost allocation perspective,
11 the appropriate treatment is as another asset to meet system capacity needs
12 for all customers, which should be allocated accordingly.

- 13
- 14

IV. SAFE RECOVERY

Q. OPC's witness Willis has identified concerns with FCG's proposal to roll the
 SAFE surcharge into base rates, correct?¹⁰

17 A. Yes, he does. He believes that the SAFE assets, expense and capital 18 components have been included in the projected rate base, income 19 statement, and cost of capital for FCG's 2018 test year and that the 20 projected revenue requirement, therefore, fully accounts for the SAFE 21 program. Thus, he perceives that rolling in the surcharge as an addition to 22 base rates results in an over-recovery.

- 23 Q. Is his assessment correct?
- A. No. As FCG witness Morley also describes, failure to roll the SAFE

⁹ Direct Testimony of David Dismukes, 64: 19-21.

¹⁰ Direct Testimony on Marshall W. Willis, 5:21 – 7:19.

surcharge into base rates will result in a failure to recover the \$3.5 million 1 associated with the SAFE assets. Specifically, as set forth in my Exhibit 2 DJN-21, the Company is also proposing along with rolling the SAFE assets 3 into rate base, resetting the SAFE charges to zero. Since the SAFE assets 4 are included in rate base, any return on these assets will come from the 5 б resulting new base rates. Because the Company is proposing to reset the SAFE rates to zero, this will prevent double recovery for all investment prior 7 to when the new base rates would take effect. All earlier SAFE investment 8 would be recovered solely through base rates, and only new SAFE 9 investments for periods after rates are implemented would be applied in 10 future SAFE filings. 11

12

13 Q. Does this conclude your rebuttal testimony?

- 14 A. Yes, it does.
- 15
- 16
- 17
- 18
- 19

Florida City Gas

Design Day Allocation By Class and Division

EXHIBIT DJN-15 FLORIDA CITY GAS DOCKET NO. 20170179-GU PAGE 1 OF 1

Class Name	Pata Class	Broward	Mianai	DCI	Total	Alleseter	Direct
	Rate Class	bievalu	IVIIdIIII	FJL	TULAI	Allocator	Assignment
Residential	GS-1	2,564	1,246	499	4,309	3.943%	5.557%
	GS-100	9,625	5,414	2,073	17,112	15.659%	22.066%
	GS-600	430	186	213	829	0.759%	1.069%
Residential No Heat sub-Total		12,620	6,845	2,785	22,251	20.361%	28.691%
Commercial	GS-1	2,235	3,130	421	5,787	5.295%	7.462%
	GS-6k	3,569	8,250	1,084	12,903	11.807%	16.638%
	GS-25k	2,187	4,674	434	7,295	6.676%	9.407%
	NGV	0	0	0	0	0.000%	0.000%
Commercial Sales sub-Total		7,992	16,054	1,940	25,985	23.779%	33.507%
Total before Large Customers		20,612	22,900	4,724	48,236	44.140%	62.198%
Large Customers	GS-120K	5,602	10,365	1,267	17,235	15.771%	19.568%
-	GS-1250K	12,179	5,747	1,962	19,888	18.199%	18.234%
	KDS	0	0	23,922	23,922	21.890%	0.000%
Large Customer sub-Total		17,781	16,112	27,151	61,044	55.860%	37.802%
Total		38,393	39,011	31,875	109,280	100.000%	100.000%
Direct Assignment	GS-120K		2,059		2,059		
-	GS-1250K		5,747		5,747		
	KDS			23,922	23,922		
Total Direct Assignment		0	7,806	23,922	31,728		
Total After Direct Assignment		38,393	31,205	7,954	77,552		

Replacement Cost and Minimum Size Study

Steel Mains Replacement Cost NOMINAL DIAMETER MATERIAL MILES Per Foot FEET Replacement Type 0.5 Steel 23,821 4.51 2" ST 51.53 Ś 7.66 0.75 Steel 40.453 2" ST Ś 51.53 1 Steel 1,991,156 377.12 2" ST \$ 51.53 1.125 Steel 1,100 0.21 2" ST \$ 51.53 \$ 51.53 1.25 1,824,768 345.6 2" ST Steel 1.5 Steel 8,514 1.62 2" ST \$ 51.53 Steel 3,186,242 603.45 2" ST 51.53 2 \$ 2" ST 2.5 \$ 51.53 Steel 577 0.11 3 Steel 362,583 68.67 4" ST \$ 68.69 4 Steel 1,517,570 287.43 4" ST \$ 68.69 6 6" ST \$ 1,083,640 205.24 156.26 Steel 8 Steel 345,300 65.4 8" ST \$ 188.63 10 5,335 10" ST 226.35 Steel 1.01 \$ 312,485 59.19 12" ST \$ 12 Steel 271.62 16 Steel 30 0.01 16" ST \$ 271.62 30 Steel 2 0 n/a 245 0.05 Steel n/a

Tota	al Replacement			Cost to Be				
	Cost	м	inimum Size Cost	Allocated				
\$	1,227,496	\$	1,012,154	\$	215,342			
\$	2,084,543	\$	1,718,848	\$	365,695			
\$	102,604,269	\$	84,604,218	\$	18,000,050			
\$	56,683	\$	46,739	\$	9,944			
\$	94,030,295	\$	77,534,392	\$	16,495,903			
\$	438,726	\$	361,760	\$	76,967			
\$	164,187,050	\$	135,383,423	\$	28,803,628			
\$	29,733	\$	24,517	\$	5,216			
\$	24,905,826	\$	15,406,152	\$	9,499,675			
\$	104,241,883	\$	64,481,549	\$	39,760,334			
\$	169,329,586	\$	46,043,864	\$	123,285,723			
\$	65,133,939	\$	14,671,797	\$	50,462,142			
\$	1,207,577	\$	226,684	\$	980,893			
\$	84,877,176	\$	13,277,488	\$	71,599,688			
\$	8,149	\$	1,275	\$	6,874			

467,390 \$

221,543 \$

127,980 \$

145,996 \$

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EXHIBIT DJN-16 FLORIDA CITY GAS

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Plastic Mains														
NOMINAL DIAMETER	MATERIAL	FEET	MILES	Replacement Type	Per Foot									
0.5	Plastic	11,000	2.08	2" PE	\$ 42.49									
0.625	Plastic	5,214	0.99	2" PE	\$ 42.49									
0.75	Plastic	3,012	0.57	2" PE	\$ 42.49									
1	Plastic	3,436	0.65	2" PE	\$ 42.49									
1.125	Plastic	78,014	14.78	2" PE	\$ 42.49									
1.25	Plastic	2,204,503	417.52	2" PE	\$ 42.49									
1.375	Plastic	765	0.14	2" PE	\$ 42.49									
2	Plastic	4,910,083	929.94	2" PE	\$ 42.49									
3	Plastic	1,462	0.28	4" PE	\$ 61.11									
4	Plastic	1,055,401	199.89	4" PE	\$ 61.11									
6	Plastic	433,450	82.09	6" PE	\$ 99.60									
8	Plastic	20,200	3.82	8" PE	\$ 119.52									
	Plastic	3	0	n/a										

Mains (Other)

MILES

0.77

Replacement Type

4" PE

FEET

4,055

NOMINAL DIAMETER

4

MATERIAL

HDPE

	Total	\$	1,231,393,169	\$	825,757,841	\$	405,635,328
61.11	J 	Ş	247,817	Ş	172,297	Ş	75,520
Fei Foot	-				472.007		
Per Foot							
acement Cost	1						
	1						
	1						
119.52	-	Ş	2,414,226	Ş	858,298	Ş	1,555,928
99.00	-	Ş	45,170,227	Ş	16,417,291	Ş	24,752,957
00.60	-	ć	42 170 227	ć	19 417 201	ć	24 752 027
61 11		Ś	64 499 631	Ś	44 843 988	Ś	19 655 642
61.11		Ś	89.348	Ś	62.120	Ś	27.228
42.49		\$	208,629,427	\$	208,629,427	\$	-
42.49		\$	32,505	\$	32,505	\$	-
42.49		\$	93,669,332	\$	93,669,332	\$	-
42.49		\$	3,314,815	\$	3,314,815	\$	-
			-,		-,		

467,390 \$

221,543 \$

127,980 \$

145,996 \$

\$

\$ \$

\$

Replacemen

\$

Per Customer \$ 11,244 \$ 7,540 \$ 3,704 Development of Capacity Allocators using Minimum Size and Design Day and Comaprison to Peak and Average

EXHIBIT DJN-16 FLORIDA CITY GAS DOCKET NO. 20170179-GU PAGE 2 OF 2

	Avg.					Design Day			Allocation	Straight Peak & Average	
Rate Class	Customers	Μ	linimum Main	Design Day	Al	located Mains	I Repl. Cost-Mains	t-Mains %			
RS-1	33,864	\$	255,388,388	5.5566%	\$	22,539,511	\$	277,927,899	23%	3%	
RS-100	66,473	\$	501,311,406	22.0656%	\$	89,505,780	\$	590,817,186	48%	13%	
RS-600	969	\$	7,310,350	1.0690%	\$	4,336,341	\$	11,646,691	1%	1%	
GS-1	4,993	\$	37,652,200	7.4617%	\$	30,267,344	\$	67,919,544	6%	11%	
GS-6k	2,378	\$	17,935,245	16.6380%	\$	67,489,731	\$	85,424,977	7%	25%	
GS-25k	390	\$	2,939,977	9.4071%	\$	38,158,491	\$	41,098,468	3%	15%	
GS-120k	97	\$	731,538	19.5678%	\$	79,373,979	\$	80,105,517	7%	27%	
GS-1250k	2	\$	15,083	18.2341%	\$	73,964,149	\$	73,979,233	6%	4%	
GS-11M	-	\$	-		\$	-	\$	-	0%	0%	
GS-25M	-	\$	-		\$	-	\$	-	0%	0%	
GAS LIGHTING	328	\$	2,473,654	0.0000%	\$	-	\$	2,473,654	0%	0%	
NGV	-	\$	-		\$	-	\$	-	0%	0%	
Contract Demand	-	\$	-	0.0000%	\$	-	\$	-	0%	0%	
Total	109,493	\$	825,757,841	100.0000%	\$	405,635,328	\$	1,231,393,169	100%	100%	

	Annual Volu	me in Therms	Capacity Cost Allocators					
	in Therms	Percentage	Revised	P&A				
Residential	15,933,526	13%	72%	17%				
Commercial	57,895,386	47%	16%	51%				
Industrial	50,052,482	40%	13%	32%				
Total	123,881,394	100%	100%	100%				

	••					_									
Exhibit DJN17 - SCHEDULE H-1						C	OST OF SERVI	DE .						PAGE 1 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION					EXPL	ANATION: FUI	LY ALLOCATE	D EMBEDDED C	COST					TYPE OF DATA	A SHOWN: TEST YEAR: 12/31/201
COMPANY: PIVOTAL UTILITY HOLDINGS, INC D/B/A FLORIDA CITY GAS						CALCULATI	ON OF PROPO	SED RATES					· ·	WITNESS: D	. NIKOLICH
BOCKETING, 20170173-GO					— <u> </u>		SCHEDULE A								
							SALES	& TRANSPORTA	TION SERVICE	S:					
	RS-1	RS-100	R\$-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	CS 25M	GAS	NATURAL	CONTRACT	THIRD PARTY	TOTAL SALES &
PROPOSED TOTAL TARGET REVENUES	\$ 16,127,161	\$ 34,590,191	\$ 618,956	\$ 3,925,955	\$ 2,574,522	\$ 864,393	\$ 2,658,480	\$ 4,341,324	00-111	<u>99-2014</u>	\$ 15,909	S -	\$ 173.618	\$ 265.891	\$ 66 154 375
LESS: OTHER OPERATING REVENUE	\$ 917 943	\$ 1 866 717	\$ 20.034	\$ 185.828	S 109 196	\$ 20.704	E 11.074	¢ 40.000			• • • •	•		_	
Less: Proposed Customer Charge Revenues	• • • • • • •	• • 1,000,717	\$ 25,554	• 100,000	3 100,100	\$ 23,734	φ 11,074	\$ 12,223			\$ 348	\$ -	\$ 2,020	\$-	\$ 3,164,078
Proposed Customer charges: SALES & TRANSPORTATION TIMES: NUMBER OF BILLS: SALES & TRANSPORTATION EQUALS: CUSTOMER CHARGE REVENUES	\$ 12.00 406,366 <u>\$ 4,876,392</u>) \$ 15.00 5 797,671 <u>\$ 11,965,065</u>	\$ 20.00 11,632 <u>\$ 232,640</u>	\$	\$ 35.00 28,538 <u>\$ 998,830</u>	\$ 150.00 4,678 <u>\$ 701,700</u>	\$ 300.00 1,212 <u>\$ 363,600</u>	\$ 500.00 84 <u>\$ 42,000</u>	\$ 1,000.00 0 <u>\$ 0</u>	\$ 2,000.00 0 <u>\$ 0</u>	3,936 \$0	\$ 25.00 0 \$ 0	\$ 500.00 12 <u>\$ 6,000</u>	\$ 400,00 132 <u>\$ 52,800</u>	1,314,172 \$20,736,802
Less: Proposed Demand Charge Revenues Proposed demand charges: SALES & TRANSPORTATION TIMES: DCQ: SALES & TRANSPORTATION EQUALS: DEMAND CHARGE REVENUES	\$ 0 <u></u>	\$ 0 	s 0	\$ 0 	\$ 0 	\$ 0 	\$ 5.75 <u>206,816</u> \$ 1 189 194	\$ 5.75 <u>238,651</u> \$ 1.372.244	\$ 5.75	\$ 5.75	\$ 0 	\$ 0 	\$ 0	\$ 6.05 <u>33,807</u>	479,275
EQUALS: PER-THERM TARGET REVENUES	\$ 10,332,826	\$ 20,758,409	\$ 356.382	\$ 2,242,342	\$ 1.467.506	\$ 132.899	\$ 1.094.612	\$ 2914 857	s <u> </u>	<u>*</u>	\$	*		\$ 204,422	\$ 2,765,860
DIVIDED BY: NUMBER OF THERMS	2.886.825	12,240,769	767,899	12 382 178	28 127 107	17 386 101	34 439 382	15 613 100	<u> </u>	<u>*</u>	38,022	<u>*</u>	<u>\$ 100,000</u>	<u>\$8,669</u>	\$ 39,487,639
EQUALS: PER-THERM RATES (Unrounded)	\$ 3,579305	5 \$ 1.695842	\$ 0.464099	\$ 0.181094	\$ 0.052174	\$ 0.007644	\$ 0.031784	\$ 0.186693	~ 0.080000	-	\$ 0,000140	-	5,492,320	-	129,373,714
PER-THERM RATES (Rounded)	\$ 3,57930	\$ 1.69584	\$ 0.46410	\$ 0.18109	\$ 0.05217	\$ 0.00764	\$ 0.03178	\$ 0,18669	\$ 0.08000	\$ 0.040000	\$ 0,409149 \$ 0,40915	\$ 0.101094 \$ 0.18109			
PER-THERM-RATE REVENUES (Rounded Rates)	\$ 10,332,812	\$ 20,758,385	\$ 356,382	\$ 2.242.289	\$ 1.467.391	\$ 132.830	\$ 1.094.484	\$ 2,914,810	\$ 0.00000	\$ 0.04000	\$ 15.561	\$ 0.10109	\$ 165.502	• ·	\$ 20.400.526
SUMMARY: PROPOSED TARIFF RATES					<u></u>	<u>,</u>	<u></u>		*	<u> </u>	<u>. 10,001</u>	¥	<u> 4 109,999</u>	<u></u>	<u>9 39,400,530</u>
CUSTOMER CHARGES DEMAND CHARGES ENERGY CHARGES	\$ 12.00 \$ -) \$ 15.00 \$ -	\$ 20.00 \$ -	\$ 25.00 \$ -	\$ 35.00 \$ -	\$ 150.00 \$ -	\$ <u>300.00</u> \$ 5.75	\$ 500.00 \$ 5.75	\$ 1,000.00 \$ 5.75	\$ 2,000.00 \$ 5.75	s - s -	\$ 25.00 \$ -		\$ 400.00 \$ 6.05	
NON-GAS (CENTS PER THERM) PURCHASED GAS ADJUSTMENT TOTAL (INCLUDING PGA)	357.9305 54.0000 411.9305	5 169.5842 54.0000 5 223.5842	46.4099 54.0000 100.4099	18.1094 54.0000 72.1094	5.2174 54.0000 59.2174	0.7644 54.0000 54.7644	3.1784 54.0000 57.1784	18,6693 54,0000 72,6693	8.0000 54.0000 62.0000	4.0000 54.0000 58.0000	40.0000 54,0000 94,0000	18.1094 54,0000 72 1094		-	
SUMMARY: PRESENT TARIFF RATES			_												-
CUSTOMER CHARGES RESIDENTIAL COMMERCIAL AND INDUSTRIAL SALES	\$ 8.00)\$ 9.86	\$ 12.50	\$ 14.07	\$30.00	\$ 93.21	\$ 267.33	\$500.00				\$15.00			
DEMAND CHARGES NON-GAS (CENTS PER THERM) RESIDENTIAL COMMERCIAL AND INDUSTRIAL							00 0000	00.0000			-	410.00		-	
ENERGY CHARGES NON-GAS (CENTS PER THERM)							28.9000	28,9000							
RESIDENTIAL COMMERCIAL AND INDUSTRIAL	56,2130	51.3242	39.8577	33.4308	27.4870	27.5660	21.4152	12.2250			56.2130	23 2320			
PURCHASED GAS ADJUSTMENT	54.0000	54.0000	54,0000	54.0000	54.0000	54.0000	54,0000	54.0000	54,0000	54,0000	54.0000	54 0000	54 0000		1
TOTAL (INCLUDING PGA) RESIDENTIAL	110.2130	105.3242	93,8577								110.2130	0,,0000	01.0000		
				87.4308	81.4870	81,5660	75.4152	66.2250	54.0000	54.0000		77.2320	56.3000		ļ
SUMMARY: OTHER OPERATING REVENUE CONNECTION CHARGE COLLECTION IN LIEU OF DISCONNECT CHARGE RECCONNECT CHARGE BAD CHECKS LATE PAYMENT CHARGES	PRESENT \$50.00-\$110.0 \$20.00 \$37.00-\$80.00 \$25.00 \$5.00 OR 1.5%	REVENUE 0 \$695,821 \$263,406 \$139,591 \$37,766 \$1,107,835	PROPOSED \$50.00-\$200.00 \$25.00-\$32.00 \$40.00-\$100.00 \$25.00 \$5.00 OR 1.5%	REVENUE \$ 1,121,632 \$331,467 \$ 150,523 \$37,775 \$1,107,835											
DAMAGE BILLING CHANGE OF ACCOUNT METER READ TEMPORARY DISCONNECT		\$192,297	\$15.00-\$22.00 \$35.00-\$45.00	\$192,297 \$100,766 \$103,562											
FAILED TRIP TOTAL		\$2 436 716	\$20.00	\$18,220]										
SUPPORTING SCHEDULES: E-2, E-3 p.1-6, H-1 n 3-4							RECAR COUL								

Exhibit DJN17 - SCHEDULE H-1	· · ·					cc	ST OF SERVIC	E						PAGE 2 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PIVOTAL UTILITY HOLDINGS, INC D/B/A FLORIDA CITY GAS DOCKET NO: 20170179-GU				*	EXPI	ANATION: FUL OF	LY ALLOCATED SERVICE STUD	EMBEDDED C Y SIGN	OST			• •	1	TYPE OF DATA PROJECTED TE WITNESS: D.	SHOWN: ST YEAR: 12/31/2018 NIKOLICH
							SCHEDULE B				-				
							SALES &	TRANSPORTA	TION SERVICES	:					
PRESENT RATES (projected test year)	<u>RS-1</u>	<u>RS-100</u>	<u>RS-600</u>	GS-1	<u>GS-6k</u>	<u>GS-25k</u>	<u>GS-120k</u>	<u>GS-1250k</u>	<u>GS-11M</u>	<u>GS-25M</u>	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
GAS SALES (due to growth) OTHER OPERATING REVENUE TOTAL	\$ 6,444,054 \$ - \$ 6,444,054	\$ 17,348,299 <u>\$ -</u> \$ 17,348,299	\$ 671,130 <u>\$</u> \$ 671,130	\$ 5,313,299 <u>\$</u> \$ 5,313,299	\$ 8,996,894 <u>\$ -</u> \$ 8,996,894	\$ 5,398,680 <u>\$ -</u> \$ 5,398,680	\$ 6,833,871 <u>\$ -</u> \$ 6,833,871	\$ 2,386,020 <u>\$ -</u> \$ 2,386,020	\$ \$	\$- <u>\$-</u> \$-	\$ 20,967 \$ \$ 20,967	s - <u>s -</u>	\$ 171,598 \$	\$ 262,518 <u>\$ -</u> \$ 262,518	\$ 53,847,331 \$
RATE OF RETURN INDEX	-3.97% -1.11	-1.98% -0.56	8.01% 2.24	12.15% 3.40	31.62% 8.86	44.03% 12.33	24.20% 6.78	-0.96% -0.27			-9.65%	• · ·	-3.80%	-60,24%	3.57% 1.00
PROPOSED RATES GAS SALES OTHER OPERATING REVENUE TOTAL	\$ 15,209,218 <u>\$ 917,943</u> \$ 16,127,161	\$ 32,723,474 <u>\$ 1,866,717</u> \$ 34,590,191	\$ 589,022 <u>\$ 29,934</u> \$ 618,956	\$ 3,740,117 <u>\$ 185,838</u> \$ 3,925,955	\$ 2,466,336 <u>\$ 108,186</u> \$ 2,574,522	\$ 834,599 <u>\$ 29,794</u> \$ 864,393	\$ 2,647,406 <u>\$ 11,074</u> \$ 2,658,480	\$ 4,329,101 <u>\$ 12,223</u> \$ 4,341,324	\$ - <u>\$ -</u> \$ -	\$- <u>\$-</u> \$-	\$ 15,561 <u>\$ 348</u> \$ 15,909	\$ - \$ -	\$ 171,598 <u>\$ 2,020</u> \$ 173,618	\$ 265,891 <u>\$ -</u> \$ 265,891	\$ 62,990,301 <u>\$ 3,164,078</u> \$ 66,154,379
TOTAL REVENUE INCREASE	\$ 9,683,108	\$ 17,241,891	\$ (52,174)	\$ (1,387,344)	\$ (6,422,373)	\$ (4,534,288)	\$ (4,175,391)	\$ 1,955,304	\$ -	\$ -	\$ (5,058)	\$ -	\$ 2,020	\$ 3,373	\$ 12,307,048
PERCENT INCREASE	150.26%	99.39%	7.7 <u>7</u> %		-71.38%	-83.99%	-61.10%	81.95%			-24.12%		1.18%	0.00%	22.86%
RATE OF RETURN INDEX	6.80% 1.04	6,80% 1.03	6.77% 1.03	6.77% 1.03	6.72% 1.02	6.68% 1.02	6.55% 1.00	6.59% 1.00			-16.29% -2.48	5 \$	-7.38% -1,12	6.57% 1.00	6.57% 1.00

SUPPORTING SCHEDULES: H-1 p.5-8

RECAP SCHEDULES:

Exhibit DJN17 - SCHEDULE H-1				_		CC	ST OF SERVIC	Ε						PAGE 3 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION		· · ·	;		EXPLANATION: FULLY ALLOCATED EMBEDDED COST									TYPE OF DATA	SHOWN:
COMPANY: PIVOTAL UTILITY HOLDINGS, INC D/5/A FLORIDA CITY GAS DOCKET NO: 20170179-GU		RATE OF RETURN BY CUSTOMER CLASS SCHEDULE C PAGE 1 OF 2 (PRESENT RATES)						2	WITNESS: D. NIKOLICH						
and the second sec							SALES	TRANSPORT	TION SERVICES:						
	<u>RS-1</u>	<u>RS-100</u>	<u>RS-600</u>	<u>GS-1</u>	<u>GS-6k</u>	<u>GŞ-25k</u>	<u>GS-120k</u>	<u>GŞ-1250k</u>	<u>GS-11M</u>	<u>GS-25M</u>	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
REVENUES: (projected test year) Gas Sales (due to growth) Other Operating Revenue	\$ 6,444,054 <u>\$ </u>	\$ 17,348,299 \$	\$ 671,130 \$	\$ 5,313,299 \$	\$ 8,996,894 <u>\$ </u>	\$ 5,398,680 \$	\$ 6,833,871 \$	\$ 2,386,020 \$	<u>\$</u> \$	<u> </u>	\$ 20,967 \$	<u>s</u>	\$ 171,598 <u>\$ </u>	\$ 262,518 \$	\$
Total	\$ 6,444,054	\$ 17,348,299	\$ 671,130	\$ 5,313,299	\$ 8,996,894	\$ 5,398,680	\$ 6,833,871	\$ 2,386,020	\$ - \$; -	\$ 20,967	s -	\$ 171,598	\$ 262,518	\$ 53,847,331
EXPENSES: Purchased Gas Cost O&M Expenses Depreciation Expenses Amortization Expenses Taxes Other Than Income-Fixed Taxes Other Than Income-Revenue Total Expenses excluding Income Taxes	\$ 4,783,776 \$ 3,403,190 \$ 145,940 \$ 628,056 \$ 8,960,962	\$ 10,801,368 \$ 7,439,737 \$ 333,906 \$ 1,373,038 \$ \$ 19,948,048	\$ 235,918 \$ 152,614 \$ 8,037 \$ 28,167 \$ \$ 424,735	\$ 1,739,664 \$ 986,372 \$ 69,052 \$ 182,064 <u>\$</u> \$ 2,977,152	\$ - \$ 1,667,496 \$ 984,298 \$ 101,630 \$ 181,639 \$ - \$ 2,935,063	\$ 824,470 \$ 462,709 \$ 56,822 \$ 85,385 \$ 1,429,385	\$ 1,375,772 \$ 921,291 \$ 105,047 \$ 170,012 \$ 2,572,122	\$ 1,147,163 \$ 1,116,273 \$ 57,867 \$ 206,048 \$ \$ 2,527,352	\$ - 5 \$ - 5 \$ - 5 \$ - 5 \$ \$ - 5 \$ \$ \$ - 5 \$ \$ \$ \$ - 5 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$ \$ 37,833 \$ 28,460 \$ 1,235 \$ 5,252 \$ \$ 72,781	- \$ - 3 \$ - 5 \$ - 2 \$ - - 5 \$ - - 4 \$ -	\$ \$ 25,689 \$ 204,360 \$ 12,878 \$ 40,687 <u>\$</u>	\$ 254,759 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
INCOME TAXES:	<u>\$ 136,402</u>	\$ 298,422	\$ <u>6,130</u>	<u>\$ 38,690</u>	<u>\$ 38,869</u>	<u>\$ 18,305</u>	\$36,618	<u>\$44,345</u>	<u>s</u> s	i:	<u>\$ 1,119</u>	<u> </u>	<u>\$9,003</u>	\$ <u>8</u>	<u>\$627,91</u> 2
NET OPERATING INCOME:	\$ (2,653,310)	<u>\$ (2,898,171)</u>	<u>\$ 240,265</u>	<u>\$ 2,297,457</u>	<u>\$6,022,962</u>	<u>\$ 3,950,991</u>	<u>\$ 4,225,131</u>	<u>\$ (185,676)</u>	ss	٤	<u>\$(52,933</u>	<u>s)</u>	<u>\$ (121,019</u>) <u>\$ (2,249)</u>	\$10,823,447
RATE BASE:	\$ 66,777,234	\$ 146,039,858	\$ 2,998,369	\$ 18,905,698	\$ 19,049,121	\$ 8,973,906	\$ 17,460,806	\$ 19,273,800	s - s		\$ 548,644	\$ -	\$ 3,185,780	\$ 3,733	\$ 303,216,950
RATE OF RETURN	-3.97%	-1.98%	8.01%	12.15%	31.62%	44.03%	24.20%	-0.96%			-9.65%	/6	-3.80%	60.24%	3.57%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.11-12

RECAP SCHEDULES:

Exhibit DJN 17 - SCHEDULE H-1	·· ·	•				c	OST OF SERVIC	DE						PAGE 4 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION		;	· · · ·		EXP	LANATION: FU O	LLY ALLOCATE	D EMBEDDED C DY	OST	. v				TYPE OF DAT	A SHOWN: TEST YEAR: 12/31/2018
D/B/A FLORIDA CITY GAS DOCKET NO: 20170179-GU		_			so	RATE OF RE	TURN BY CUST PAGE 2 OF 2 (PF	OMER CLASS ROPOSED RATE	S)					WITNESS: D	NIKOLICH
· · ·	·						SALES	& TRANSPORTA	TION SERVICE	6: 					
	<u>RS-1</u>	<u>RS-100</u>	RS-600	<u>GS-1</u>	GS- <u>6k</u>	<u>GS-25k</u>	<u>GS-120k</u>	<u>GS-1250k</u>	<u>GS-11M</u>	<u>GS-25M</u>	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
Gas Sales Revenue Adjustment: Bad Debt	\$ 15,209,218	\$ 32,723,474	\$ 589,022	\$ 3,740,117	\$ 2,466,335	\$ 834,599	\$ 2,647,406	\$ 4,329,101	\$-	s -	\$ 15,56	1\$ -	\$ 169,578	\$ 265,891	\$ 62,990,301
Adjusted Gas Sales	\$ 15,209,218	\$ 32,723,474	\$ 589,022	\$ 3,740,117	\$ 2,466,336	\$ 834,599	\$ 2,647,406	\$ 4,329,101	s -	\$ -	\$ 15,56	1\$-	\$ 169,578	\$ 265,891	\$ 62,990,301
Total FXPENSES:	\$ 16,127,161	\$ 34,590,191	\$ 618,956	\$ 3,925,955	\$ 2,574,522	<u>5 29,794</u> \$ 864,393	\$ 2,658,480	\$ 4,341,324	<u>s -</u>	<u>s </u>	<u>\$ 34</u> \$ 15,90	3 <u>5 </u>	<u>\$2,020</u> \$171,598	<u>\$</u> \$ 265,891	<u>\$3,164,078</u> \$66,154,379
Purchased Gas Cost	\$ 4 825 600	\$- \$10,875,619	\$ - \$ 235.666	\$ -	\$ -	\$ -	\$ -	\$ -	s -	s -	s	- \$ -	\$ -	s -	\$
Depreciation Expenses Amortization Expenses	\$ 3,403,190 \$ 145,940	\$ 7,439,737 \$ 333,906	\$ 152,614 \$ 8.037	\$ 986,372	\$ 984,298 \$ 101,630	\$ 462,709	\$ 921,291	\$ 1,116,273	s -	s - s -	\$ 28,46	23 -	\$ 204,360	\$ 264,//4	\$ 22,957,834 \$ 15,699,304
Taxes Other Than IncomeFixed Taxes Other Than IncomeRevenue	\$ 628,056 \$ 47,723	\$ 1,373,038 \$ 84,724	\$ 28,167 \$ (287)	\$ 182,064 \$(7,105)	\$ 181,639 \$ (32,222)	\$ 85,385 \$ (22,709	\$ 170,012 \$ (20,991)	\$ 206,048 \$ 9.590	s - s -	s - s -	\$ 5,25 \$ 60	2 \$ -	\$ 40,687 \$ 2,193	5 - \$ - \$ 17	\$ 892,414 \$ 2,900,349 \$ 61,533
Total Expenses excluding Income Taxes	\$ 9,050,509	\$ 20,107,024	\$ 424,195	\$ 2,963,819	\$ 2,874,601	\$ 1,386,774	\$ 2,532,735	\$ 2,545,347	\$ -	\$ -	\$ 73,91	1 \$ -	\$ 287,729	\$ 264,791	\$ 42,511,434
PRE TAX NOI: INCOME TAXES:	\$ 7,076,653 \$ 2,532,871	\$ 14,483,167 \$ 4,552,940	\$ 194,760 \$ (8,305)	\$ 962,136 <u>\$ (318,116</u>)	\$ (300,079) <u>\$ (1,579,230</u>)	\$ (522,382) <u>\$ (1,122,040</u>)) \$ 125,745) <u>\$ (1,017,484</u>)	\$ 1,795,978 \$ 525,922	\$- <u>\$-</u>	\$ - <u>\$ -</u>	\$ (58,00) \$ 31,38	2)\$- <u>3</u> \$	\$ (116,131 <u>\$ 119,112</u>	\$ 1,100 <u>\$ 855</u>	\$ 23,642,945 <u>\$ 3,717,908</u>
NET OPERATING INCOME:	<u>\$ 4,543,782</u>	<u>\$ 9,930,227</u>	\$ <u>203,065</u>	<u>\$ 1,280,252</u>	<u>\$ 1,279,150</u>	<u>\$ </u>	<u>\$ 1,143,229</u>	<u>\$ 1,270,056</u>	<u>\$</u>	<u>s -</u>	\$(89,38	<u>5) \$</u>	<u>\$ (235,243</u>) <u>\$ 245</u>	<u>\$19,925,037</u>
RATE BASE:	\$ 66,777,234	\$ 146,039,858	\$ 2,998,369	\$ 18,905,698	\$ 19,049,121	\$ 8,973,906	\$ 17,460,806	\$ 19,273,800	\$-	\$ -	\$ 548,64	4\$ -	\$ 3,185,780	\$ 3,733	\$ 303,216,950
RATE OF RETURN	6,80%	6.80%	6.77%	6.77%	6.72%	6,68%	6.55%	6.59%			- <u>1</u> 6.29	%	-7.389	<u> </u>	<u> </u>

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.11-12

RECAP SCHEDULES: H-1 p.3-4

RECAP SCHEDULES: H-1 p.3-4

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				.*																			
Exhibit DJN 17 - SCHEDULE H-1									cos	T OF SERVIC	E	1.1		/		2				BACES			
FLORIDA PUBLIC SERVICE COMMISSION							FX							1.1				-			<u> </u>		
COMPANY: PIVOTAL UTILITY HOLDINGS INC									OFS	ERVICE STUE	Y									PROJEC	TED TE	SHOWN: ST YEAR:	12/31/2018
D/B/A FLORIDA CITY GAS																·				WITNES	s- D I	IKOUCH	
DOCKET NO: 20170179-GU								C	DERIVATION O	F REVENUE [CHEDULF D	DEFICIENCY						· ·			TITLE.	J. D.I	INCOLICIT	
	·					· · ·	· · · ·		<u>_</u>	EALER #	TRANSPORT		1050	· · · · ·									
						· · · · ·				SALES &	TRANSPORTA	ATION SERV	ICES:			GAS	NATURAL	- 00	NTRACT	THIRD P		TOTAL	SALES .
	<u>RS-1</u>		<u>RS-100</u>	<u>RS-600</u>		<u>GŞ-1</u>	<u>GS-6k</u>		<u>GS-25k</u>	<u>GS-120k</u>	GS-1250k	<u>GS-11</u> M	<u>A</u>	<u>GS-25M</u>	<u>َ</u>	IGHTING	GAS VEHICLE	<u>s D</u>	EMAND	SUPPL	IER	TRANSPO	ORTATION
CUSTOMER COSTS	\$ 5,638,5	572 \$	13,066,383	\$ 288,908	s \$	2,157,191	1,386,058	\$	610,695 \$	473,280	\$ 67,603	s	- s	-	. s	39,919	s.	s	48 563	\$ 26	5 012	e	24 042 492
COMMODITY COSTS	\$ 7,818,6	579 \$	16,620,893	\$ 327,645	5 5	1,910,715 \$	2,403,179	\$	1,156,184 \$	2,714,990	\$ 3,491,652	\$	- \$	-	· \$	69,589	\$ -	\$	434,234	\$ 20.	-	\$ \$	36.947.759
REVENUE COSTS	ə 40,3 S	- 5	192,237	\$ 12,060) \$. c	194,458	441,727	'S	273,043 \$	540,859	\$ 245,199	\$	- \$	-	- 5	597	\$ -	\$	13,115	s	-	\$	1,958,632
TOTAL	\$ 13,502,5	588 \$	29,879,513	\$ 628,613	\$ \$	4,262,364	4,230,963	; <u>*</u> ; \$	2,039,921 \$	3,729,129	\$ 3,804,453	\$ \$	- <u>-</u> \$: <u>\$</u> . \$	110,105	<u>\$</u> \$	\$\$	495,912	\$ 26	5,012	<u>\$</u> \$	62,948,573
less: REVENUE AT PRESENT RATES (in the projected test year)	\$ 6,444,0)54 \$	17,348,299	\$ 671,130)\$	5,313,299	8,996,894	\$	5,398,680 \$	6,833,871	\$ 2,386,020				\$	20,967		\$	171,598	\$ 263	2,518	\$	53,847,331
less: REVENUE ADJUSTMENT	<u>\$</u>	- \$		<u>s</u> .	: \$	- \$		- ş	- \$	-	s -	s	- \$	_		-	۰	e		•		•	
equals: REVENUE AT PRESENT RATES	\$ 6,444,0	54 \$	17,348,299	\$ 671,130	\$	5,313,299	8,996,894	\$	5,398,680 \$	6,833,871	\$ 2,386,020	\$	- s		\$	20,967	<u>s</u> -	\$	171,598	\$ 262	2,518	\$\$	53,847,331
equals: GAS SALES RETURN (NOI) DEFICIENCY plus: DEFICIENCY DUE TO REVENUE EXPANSION	\$ 7,058,5	534 \$	12,531,213	\$ (42,518	8)\$	(1,050,935) \$	(4,765,931)\$	(3,358,759) \$	(3,104,742)	\$ 1,418,433	\$	- \$	-	\$	89,138	\$-	\$	324,314	\$ 2	2,494	5	9,101,242
REGULATORY ASSESSMENT	\$ 47.7	23 \$	84,724	\$ (287	') \$	(7,105) \$	(32,222	\$ ((22,709) \$	(20,991)	\$ 9,590	\$.	- \$	-	\$	603	\$ -	s	2,193	s	17	s	61 533
STATE INCOME TAX	\$ 41,8	24 \$	74,252	\$ (252 \$ (2133	2) \$	(6,227) \$	(28,240) \$	(19,902) \$	(18,397)	\$ 8,405	\$	- \$	-	s	528	\$ -	S	1,922	ŝ	15	5	53,928
FEDERAL INCOME TAX	\$ 1.876.4	44 \$	3 331 303	\$ (3,132 \$ (11,303	.) .s	(77,420) 3	(1 266 077) \$ ```	(247,451) \$	(228,736)	\$ 104,501	\$	- \$	-	S S	6,567	\$ -	\$	23,893	\$	184	5	670,518
plus: DEFICIENCY IN OTHER OPERATING REV.	\$	- \$		\$ (11,000	ŝ	(2/3,001) 5	(1,200,377	, s	(092,094) 3	(625,366)	s 3/7,0/7	\$	- 5	•	· \$	23,697	\$ -	\$	86,216	\$	663	\$	2,419,478
equals: TOTAL REVENUE DEFICIENCY	\$ 9,544,5	50 Ş	16,944,706	\$ (57,492	2) \$	(1,421,074) \$	(6,444,492) <u>\$</u>	(4,541,714) \$	(4,198,232)	\$ 1,918,005	\$			\$	120,533	<u>\$</u>	\$	438,538	\$\$	3,373	\$	12,306,700
UNIT COSTS:	·													<u>.</u>									
Customer	\$ 23.	.68 \$	25.67	\$ 22.57	's	24.00 \$	(25.41) S	(160.10) \$	(49.12)	\$ 1,210.53				¢	21.24		¢	7 895 65			•	
Capacity	\$ 4.622	88 \$	2.12786	\$ 0,38765	\$	0.10286 \$	(0.04470	ý s	(0.08156) \$	(0.00992)	\$ 0.33638				э S	3.83270		ş S	7,025.65 0.14809		-	j E	18.30
	\$ 0.026	81 \$	0,02461	\$ 0.01427	\$	0.01047 \$	(0.00822	\$)	(0.01926) \$	(0.00198)	\$ 0.02362				\$	0.03290		\$	0.00450			5	0.28559
												-											i

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

RECAP SCHEDULES:

Exhibit DJN 17 - SCHEDULE H-1		<u>/</u>	:			C	OST OF SERVIC	E						PAGE 6 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION		2			EXPL	ANATION: FUI			OST	-	•			TYPE OF DATA	SHOWN:
COMPANY: PIVOTAL UTILITY HOLDINGS, INC	•					OF SERVICE		IART PAGE)		· .				PROJECTED TE	ST YEAR: 12/31/2018
DOCKET NO: 20170179-GU														WITNESS: D.I	NIKOLICH
						· · · · ·	SALES	TRANSPORTA							
SUMMARY	<u>RS-1</u>	<u>RS-100</u>	<u>RS-600</u>	<u>GS-1</u>	<u>GS-6k</u>	<u>GS-25k</u>	<u>GS-120k</u>	<u>GS-1250k</u>	GS-11M	<u>GS-25M</u>	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
Rate Base O&M DEPRECIATION AMORTIZATION EXPENSES TAXES OTHER THAN INCOME - OTHER TAXES OTHER THAN INCOME - NEV. RELATED INCOME TAXES TOTAL NEVENUE CREDITED TO COS: TOTAL COST - CUSTOMER TOTAL COST - CUSTOMER TOTAL COST - CONDERC	\$ 66,777,23 \$ 4,783,774 \$ 3,403,191 \$ 145,944 \$ 628,056 \$ \$ 136,400 \$ \$ \$ 5,638,577 \$ 7,818,677	4 \$ 146,039,858 5 \$ 10,801,368 5 \$ 7,439,737 7 \$ 333,906 5 \$ 1,373,038 - \$ - 2 \$ 298,422 \$ - 2 \$ 13,066,383 9 \$ 16,620,893 9 \$ 16,620,893	\$ 2,998,369 \$ 235,918 \$ 152,614 \$ 8,037 \$ 28,167 \$ - \$ 6,130 \$ - \$ 288,908 \$ 327,645	\$ 18,905,698 \$ 1,739,664 \$ 986,372 \$ 69,052 \$ 182,064 \$	\$ 19,049,121 \$ 1,667,496 \$ 984,298 \$ 101,630 \$ 181,639 \$ - \$ 38,869 \$ - \$ 1,386,058 \$ 2,403,179	\$ 8,973,906 \$ 824,470 \$ 462,709 \$ 56,822 \$ 85,385 \$ - \$ 18,305 \$ - \$ 610,695 \$ 1,156,184	\$ 17,460,806 \$ 1,375,772 \$ 921,291 \$ 105,047 \$ 170,012 \$ - \$ 36,618 \$ - \$ 473,280 \$ 2,714,990	\$ 19,273,800 \$ 1,147,163 \$ 1,116,273 \$ 57,867 \$ 206,048 \$ - \$ 44,345 \$ - \$ 67,603 \$ 3,491,652	\$ - 5 \$	5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	\$ 548,644 \$ 37,833 \$ 28,460 \$ 1,235 \$ 5,252 \$ - \$ 1,119 \$ - \$ 39,919 \$ 69,589	S - S - S - S - S - S - S - S - S - S -	\$ 3,185,780 \$ 25,689 \$ 204,360 \$ 12,878 \$ 40,687 \$ - \$ 9,003 \$ - \$ 9,003 \$ 48,563 \$ 434,234	\$ 3,733 \$ 264,759 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 303,216,950 \$ 22,903,905 \$ 15,699,304 \$ 892,414 \$ 2,900,349 \$ 627,912 \$ 627,912 \$ 24,042,182 \$ 36,947,759
TOTAL COST - COMMODITY TOTAL COST - REVENUE	\$ 45,33 \$	/\$ 192,237 -\$-	\$ 12,060 \$ -	\$ 194,458 \$ -	\$ 441,727 \$ -	\$ 273,043 \$ -	\$ 540,859 \$ -	\$ 245,199 \$ -	\$ - 5 \$ - 5	\$- \$-	\$597 \$-	s - s -	\$ 13,115 \$ -	\$- \$-	\$
NO. OF CUSTOMERS: SALES Peak & Avg. Mon. Sales Vol.(therms) ANNUAL SALES	33,864 277,927,899 2,886,829	4 66,473 9 590,817,186 5 12,240,769	969 11,646,691 767,899	4,993 67,919,544 12,382,178	2,378 85,424,977 28,127,107	390 41,098,468 17,386,101	101 80,105,517 34,439,382	7 73,979,233 15,613,100	-	-	328 2,473,654 38,033		1 - 5,492,320	-	109,503 1,231,393,169 129,373,714

SUPPORTING SCHEDULES: H-2 p.1-2

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RECAP SCHEDULES: H-1 p.9-10

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Exhibit DJN 18-SCHEDULE H-2 COST OF SERVICE	PAGE 1 OF 6
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PIVOTAL UTILITY HOLDINGS, INC EXPLANATION: FULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY (SUMMARY PAGE) DIGA FLORIDA CITY GAS DOCKET NO: 20170179-GU	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018 WITNESS; D. NIKOLICH
SALES & TRANSPORTATION SERVICES: SALES & TRANSPORTATION SERVICES: SALES & TRANSPORTATION SERVICES:	
GAS NATURAL CONTRAC SUMMARY	T THIRD PARTY TOTAL SALES & SUPPLIER TRANSPORTATION
RATE BASE 5 66777241 \$ 140,003,056 \$ 2,299,036 \$ 19,049,121 \$ 8,973,906 \$ 19,273,800 \$ 0 \$ 3,165 OAM 5 4,783,776 \$ 10,801,386 \$ 2,295,918 \$ 1,376,749 \$ 11,47,153 \$ 0 \$ 3,165 0 \$ 0,5 0 \$ 0,5 0 \$ 0,5 0 \$	780 \$ 3,733 \$ 303,216,550 689 \$ 264,759 \$ 22,903,906 530 \$ 0 \$ 264,759 \$ 22,903,906 678 \$ 0 \$ 502,414 677 \$ 0 \$ 2,903,906 0 \$ 0 \$ 2,903,906 033 \$ 8
NO. OF CUSTOMERS: SALES & TRANSPORTATION 33,654 65,473 669 4,923 2,378 390 101 7 0 0 328 0 Peak & Avy, Mon. Sales Vol((herms) 277,927,889 500,817,166 11,545,651 67,919,544 85,424,977 41,098,468 80,105,517 73,579,223 0 0 2,473,654 0 Peak & Avy, Mon. Sales Vol((herms) 277,927,889 500,817,166 11,545,651 67,919,544 85,424,977 41,098,468 80,105,517 73,579,223 0 0 2,473,654 0 ANNUAL SALES (herms) 2,866,825 12,240,769 767,899 12,392,179 28,127,107 17,386,101 34,439,382 15,613,100 0 38,033 0 5,482,	1 0 109,503 0 0 1,231,393,169 320 0 129,373,714

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SUPPORTING SCHEDULES: H-2 p.3-10

Exhibit DJN 18 - SCHEDULE H-2							c	DST OF SERVICE							PAGE 2 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION						1	EXPLANATION: FUL	LY ALLOCATED E	MBEDDED COST						TYPE OF DATA SHOW	'N;
COMPANY: PIVOTAL UTILITY HOLDINGS, INC							OF	SERVICE STUDY							PROJECTED TEST YE	AR: 12/31/2018
D/B/A FLORIDA CITY GAS							ALLOCATIC	N OF COST OF S	ERVICE						WITNESS: D NIKOL	сн
DOCKET NO: 20170179-GU							TO CI	JSTOMER CLASS	ES							
							SCHED	ULEE (PAGE 1 C)F 2)							· ·
				\$AL	ES & TRANSPORT	ATION SERVICES:						SALES &	TRANSPORTATION	SERVICES:	·	
DIRECT AND SPECIAL ASSIGNMENTS		DC 1	PS 100	BE 600	CC 1	00 0000	an ofern					GAS	NATURAL	CONTRACT	THIRD PARTY	OTAL SALES &
Customer		12921	Let lev	129-000	199-1	25-2000	63-25000	<u>GS-120K</u>	<u>GS-1250k</u>	<u>GS-11m</u>	<u>GS-25M</u>	LIGHTING	GAS VEHICLES	DEMAND	SUPPLIER T	ANSPORTATION
878 Meters and House Regulators	s	239.065 S	553,991	s 12.249 s	92 933 9	59717	s 26300 s	20 380	s 2012 s			4 700				
893 Maint. of Meters & House Reg.	\$	53,248 \$	123,392	\$ 2,728 \$	20,699	13.300	5.860 S	4 541	\$ <u>649</u> 5	03		1,/20	s 0	S 0	\$ 0 \$	1,009,281
874 Mains & Services	\$	117,413 \$	272,083	5 6.016 S	45,642	29,327	\$ 12,921 \$	10,014	5 1.430 S	0 5		845	\$ 0	s 0	s U S	224,799
892 Maint. of Services	\$	42,302 \$	98,028	\$ 2,167 \$	16,444 \$	10,566	4,655 \$	3,608	\$ 515 \$	ō s	0 5	304	ŝ ŭ	\$ D	s os	178 591
All Other	<u>\$</u>	<u>2.423.611</u> \$	5,616,265	<u>\$ 124.180</u> \$	942,142	605,354	266.718 \$	206,703	\$ <u>29,525</u> \$	Q \$		17.434	\$0	\$ 0	\$ 264.759 \$	10 496 710
1000	5	2,875,639 5	6,663,779	\$ 147,341 \$	1,117,861	718,258	\$ 316,463 \$	245,255	\$ 35,032 \$	0 \$	0 \$	20,686	\$ 0	\$ 0	\$ 264,759 \$	12,405,074
Capacity																
876 Measuring & Reg. Sta, Eq J	s	0\$	0	s os			5 D 5	o	s n s					•		-
890 Maint, of Meas,& Reg, Sta, EqI	\$	0 \$	ō	s os	Ū.	0	5 0 5	õ	\$ 0\$	0.5			s 0	\$ U	\$ 0 \$	0
874 Mains and Services	\$	364,859 \$	775,615	\$ 15,290 \$	89,164	112,144	5 53,953 S	105,161	S 97,119 S	ō s	0.5	3 247	s õ		s 0 s	1 616 650
874 Mains and Services LV	\$	0 \$	0	S 0 S	. 04	: 0 :	េ ០ \$	31,709	\$ 96,919 \$	ōš		0	\$ 0	s o	s 0.5	128 628
887 Maint of Mains	ş	79,573 \$	169,157	\$ 3,335 \$	19,446	24,458	\$	22,935	\$ 21,181 \$	0 5	0 5	708	\$ 0	\$ 0	s os	352 560
All Other	ş	0 5	1 005 000	5 0 5	0 5		\$ 0 \$	5,678	\$ 17,356 \$	0 \$. 0	5 0	\$ 25,689	\$ 0.5	48,723
All Other I V	-	1,413,007 3	3,003,036	5 59,238 \$	345,455	434,492	s 209,037 s	407,436	\$ 376,276 \$	0\$		12,582	\$ 0	\$ 0	\$ 0 \$	6,263,156
LOCAL STORAGE PLANT	ŝ	11654 \$	24 774	s ∪s € ∧ss €	1848	2 2 5 9 7	5 05	94,844	\$ 289,894 \$	0 S		0	\$ 0	\$ 0	\$ 0.5	384,738
LOCAL STORAGE PLANT LV	s	0 5	~,	s 0 s		5 3,362 3	s 1,223 s S N S	3,339	5 3,102 5 5 3,960 6	U 5		104	S 0	\$ 0	s o s	51,635
Totai	\$	1,869,694 \$	3,974,561	5 78,350 \$	456,912	574,676	276,480 \$	671.897	\$ 904.215 \$	0 5	0	16.641	<u>s </u>	S 25 680	<u>s o s</u>	3,144
Commodity										••		10,041	÷ 0	• 23,069	• • •	0,049,136
Account #	\$	0 \$	D	s os			s ns	0	• • •					•		_
Account #	\$	0\$	Ō	\$ 0.\$	0	5 0 5	s os	ŏ	\$ 0.5	0 5			s 0	\$ U	S U S	0
Account #	\$	0 \$	0	\$0\$		5 0 5	\$ 0 \$	ō	\$ 0.\$	ů š	0.5	ő	š õ	s o	s 0.5	0
All Other	<u>s</u> _	38,443 \$	163.007	<u>10,226</u> \$	164.890	374,561	231,526 \$	458.620	\$ 207.916 \$	0 \$	0 s	506	\$ 0	š 0	s os	1.649.696
1003	\$	38,443 \$	163,007	\$ 10,226 \$	164,890	374,561	\$ 231,526 \$	458,620	\$ 207,916 \$	0 \$	0 5	506	\$ 0	\$ D	\$ 0 5	1,649,696
TOTAL O&M	\$	4.783.776 \$	10.801.365	235.918 \$	1.739.664	1.667.496	<u>824.470</u>	1.375.772	\$ 1.147.163 \$	<u> </u>		37,833	\$	\$ 25,689	\$ 264.759 \$	22,903,906
DEPRECIATION EXPENSE:	٦															
Customer	- s	1,071,695 \$	2,483,462	\$	416,605	267,681	5 117.940 S	91,402	\$ 13.056 \$	0 5		7 709	s n	\$ 18 204		4 540 555
Capacity	5	2,331,495 \$	4,956,275	\$ 97,702 \$	569,767	716,617	344,769 S	671,993	\$ 620,600 \$	ů s	0.5	20,751	5 D	s 10,204	a 0.5	4,540,665
Capacity LV	5	Q \$	0	<u>s os</u>		<u> </u>	<u> </u>	157,897	\$ 482,617 \$	Q \$			š o	\$ 188,155	s os	828.670
AMORT, OF GAS PLANT:	5	3,403,190 \$	7,439,737	\$ 152,614 \$	966,372	984,298	\$ 462,709 \$	921,291	\$ 1.116,273 \$	0 \$	DS	28,450	\$ 0	\$ 204,360	\$ 0 š	15,699,304
Capacity	\$	(25,677) \$	(54,585)	\$ (1.076) \$	(6,275) \$	(7,692) 3	s (3,797) s	(7,401)	\$ (6.835) \$	0 5		(229)	\$ n	s 0		(113 707)
AMORT. OF PROPERTY LOSS;										- •		(220)	• •	•	• • •	(113,767)
Capacity	\$	0 \$	0	\$ 0 \$; 0 ;	\$ 05	0	\$ 0 \$	0 \$	0 \$. 0	5 0	\$ D	\$ 0 S	0
Capacity	e															
AMORT, OF ACQUISITION ADJ .:	÷	- 3	-	• - 5	• - •		s - S	-	5-\$	- \$	- 5	-	s -	\$ -	s - s	
Customer	\$	53,540 \$	124.069	\$ 2.743 \$	20.813	13 373	5 5 80° C	1500	e							
Capacity	\$	111.734 \$	237.524	\$ 4,682 S	27.305	34,343	16.523 S	32,205	5 29.742 \$	U 3		385	3 D	\$ 810	\$ 0 \$	226,842
Total	\$	165,274 \$	361,593	\$ 7,426 \$	48,118	47,716	\$ 22,415 \$	36,771	S 30,394 S	Q _ #	¥ ¥	1,380	s0	\$ 810	<u> </u>	495.052
AMORT. OF CONVERSION COSTS:	-											.,		- 310		121,035
Commonity	5	6,344 \$	26,898	5 1,687 \$	27,209	61,807 5	\$ 38,204 \$	75,677	\$ 34,308 \$	0 \$		84	\$ 0	\$ 12,069	\$ 0 S	284,286

SUPPORTING SCHEDULES: H-2 p.9-11

Exhibit DJN 18 - SCHEDULE H-2							OST OF SERVICE							PACESOF	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: PIVOTAL UTILITY HOLDINGS, INC DIBIA FLORIDA CITY GAS						EXPLANATION: FU	LLY ALLOCATED E	MBEDDED COST						TYPE OF DATA SH PROJECTED TEST	OWN: YEAR: 12/31/2018
DOCKET NO: 20170179-GU*						ALLOCATI TO C SCHE	DN OF COST OF SE USTOMER CLASSE DULE E (PAGE 2 0	RVICE S F 2)						WITNESS: D. NIK	OLICH
			SAL	S & TRANSPORT	TION SERVICES						SALES &	TRANSPORTATION	SEDIVICES		
TAXES OTHER THAN INCOME TAXES: Customer	<u>BS-1</u> 5 197.989 5	RS-100	RS_500	<u>GS-1</u>	GS-6000	<u>GS-25000</u>	<u>GS-120k</u>	<u>GS-1250k</u>	<u>GS-11m</u>	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
Capacity Capacity LV Subtotal Revenue	\$ 430,067 \$ \$ 0 \$ \$ 628,056 \$ \$ 0 \$	914,234 \$ 	18,022 \$ 18,022 \$ 28,167 \$	105,099 \$ 0 \$ 182,064 \$	49,452 132,187 0 181,639	\$ 21,789 \$ 63,596 \$ 0 \$ 85,385	16,886 123,956 <u>29,170</u> 170,012	2,412 114,476 89,150 205,048	\$0 \$ \$0 \$ <u>\$0</u> \$ \$0 \$	0 0 0	1,424 3,828 0 5,252	\$0 \$0 <u>\$0</u> \$0	\$ 2,994 \$ 0 <u>\$ 37.693</u> \$ 40,687	s 0 s 0 <u>s 0</u> s 0	\$ 838,860 \$ 1,905,465 \$ 156,024 \$ 2,900,349
	\$ 628,056 \$	1,373,038 \$	28,167 \$	182,064 \$	181,639	5 85,385	170,012	206,048	s <u> </u>		5,252	\$ <u>0</u> \$0	\$ <u>0</u> \$40,687	<u>s c</u> s o	\$ <u>0</u> \$2,900,349
Customer Capacity Cepacity LV Commodity Total	\$ 1,395,724 \$ \$ 3,008,967 \$ \$ 0 \$ <u>\$ 533 \$</u> \$ 4,405,224 \$	3,234,341 \$ 6,396,440 \$ 0 \$ <u>2,261</u> \$ 9,633,042 \$	71.514 \$ 126,092 \$ 0 \$ <u>142 \$</u> 197,748 \$	508,909 \$ 735,326 \$ 0 \$ 2287 \$ 1,246,522 \$	325,989 924,847 0 <u>5,195</u> 1,257,031	\$ 144,071 \$ 444,950 \$ 0 \$ 0 \$ 3,211 \$ 592,232	111,653 867,257 135,118 5,361 1,120,389	15,948 800,931 412,994 2,884 1,232,757	\$0\$ \$0\$ \$0\$	0 : 0 : 0 :	9,417 26,781 0 7	\$ 0 \$ 0 \$ 0 \$ 0	\$ 27,684 \$ 0 \$ 174,597 \$ 1,014	\$ 245 \$ 0 \$ 0 \$	\$ 5,846,494 \$ 13,331,590 \$ 722,709 \$ 23,896
INCOME TAXES Custormer Capacity Capacity Capacity Commodity Total	\$ 43,985 \$ \$ 92,400 \$ \$ 0 \$ \$7 \$ \$7 \$	101,928 \$ 196,423 \$ 0 \$ 	2,254 \$ 3,872 \$ 0 \$ <u>4</u> \$ 6,130 \$	16,038 \$ 22,581 \$ 0 \$ <u>72 \$</u> 38,690 \$	10,305 28,400 0 	\$ 4,540 : \$ 13,664 : \$ 0 : \$ 101 : \$ 18,305 :	3,519 1 26,632 5 6,257 5 200 5 36,618 5	503 24,595 19,155 91 44,345	\$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$ \$ 0 \$	0 : 0 : 0 :	297 822 0	\$ 0 \$ 0 \$ 0 \$ 0 \$	\$ 203,295 \$ 872 \$ 0 \$ 8,098 \$32	\$ 245 \$ 8 \$ 0 \$ 0 \$0	\$ 19,924,689 \$ 184,248 \$ 409,389 \$ 33,522 \$ 753
REVENUE CREDITED TO COS: Customer	\$ 0 S	0 S	. D \$	0 s	0 :	\$ 0:	5 0 5		5 n s			• •	· -	• •	\$ 627,912
TOTAL COST OF SERVICE: Customer Capacity Capacity UV Capacity UV Commodity Subtotal Revenue Total	\$ 5,638,572 \$ \$ 7,818,679 \$ \$ 0 \$ \$ 45,337 \$ \$ 13,502,588 \$ \$ 13,502,588 \$	13,066,383 \$ 16,620,893 \$ 0 \$ 192,237 \$ 29,879,513 \$ 29,879,513 \$	268,908 \$ 327,645 \$ 12,050 \$ 628,613 \$ 628,613 \$	2,157,191 \$ 1,910,715 \$ 0 \$ 	1,386,058 2,403,179 0 441,727 4,230,963 0 4,230,963	\$ 610,695 \$ 1,156,184 \$ 0 \$	473,280 3 2,254,307 5 460,584 3 540,859 5 3,729,129 5 	67,603 2,083,556 1,408,096 2,45,198 3,804,453 0 0 3,804,453	5 D S 5 O S		39,919 69,589 0 597 110,105 0	\$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0	\$ 48,563 \$ 0 \$ 434,234 \$ 13,115 \$ 495,912 \$ 495,912 \$ 495,912	\$ 265,012 \$ 0 \$ 0 \$ 0 \$ 0 \$ 0 \$ 265,012 \$ 265,012 \$ 265,012	\$ 24,042,182 \$ 34,644,746 \$ 2,303,013 \$ 1,958,632 \$ 62,948,573 \$ 0 \$ 62,948,573 \$ 0 \$ 62,948,573

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SUPPORTING SCHEDULES: H-2 p.9-11

EXTIBIL DJN 18 - SCHEDULE H-2	·								OST OF SERVICE							PAGE 4 OF 6		
FLORIDA PUBLIC SERVICE COMMISSION:								EXPLANATION: FL O	ILLY ALLOCATED E	MBEDDED COST				<u> </u>		TYPE OF DAT	A SHOWN	R: 12/31/2018
D/8/A FLORIDA CITY GAS DOCKET NO: 20170179-GU					·	· · · · · · · · · · · · · · · · · · ·		ALLOCATION OF R	ATE BASE TO CUS SCHEDULE F	TOMER CLASSES						WITNESS: D	NiKOLICI	H ¹
· · · · · · · · · · · · · · · · · · ·						SALES & TRANSPO	RTATION SERVICE	S:		· · · · · · · · · · · · · · · · · · ·			CALER I	TRANEBORTATION	05011050			······
RATE BASE BY CUSTOMER CLASS		<u>R\$-1</u>		RS-100	RS-600	.GS <u>-1</u>	GS-6000	GS-25000	GS-120k	GS-1250k	<u>GS-11m</u>	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PART SUPPLIER	TRA	TAL SALES &
DIRECT AND SPECIAL ASSIGNMENTS:													,			2.3.1.1_0.00		,
Customer Meters House Regulators	\$ 5	5,200,: 1,317,639	269 S .38 S	12,050,694 3,053,393.55	\$ 266,450 \$ 67,512.88	\$ 2,021,526	\$ 1,296,889	\$ 572,288	\$ 443,515	\$ 63,351	s as	0 :	\$ 37,408	\$ D	\$ 178.87	3 5	0 \$	22,133,254
Services All Other Total	5 5 5	7,721,0 7,001,3 21,240,3	040 \$ 395 \$_ 344 \$	17,892,129 <u>16,224,481</u> 49,220,697	\$ 395,609 \$ 358,736 \$ 1,088,307	\$ 3,001,437 \$ 2,721,686 \$ 7,744,648	\$ 1,928,510 <u>\$ 1,748,762</u> \$ 4,976,162	\$ 849,698 <u>\$ 770,502</u> \$ 2,192,488	\$ 658,504 <u>\$ 597,128</u> \$ 1,699,148	\$ 94,060 \$ <u>85,293</u> \$ 242,704	s os s <u>os</u>		55,542 50,365	\$0	\$ 136,560 \$ 105,861) \$ 1 <u>\$ 37</u>	0 \$ [33] \$	4,438,546 32,733,089 29,667,942
Capacity Industral Mess.4. Reg. Sta. Eq. Mass. AReg. Sta. EqGen. Mains surge Volume Like Storage Like Storage Jarge Volume All Other	***	613,; 30,315,8 947,0	- \$ 253 \$ 308 \$ - \$ 266 \$	1,303,648 64,445,134 2,013,265	\$ 25,699 \$ 25,699 \$ 1,270,397 \$ - \$ 39,687 \$ -	\$ 149,866 \$ 7,408,525 \$ 231,442 \$	\$ 188,492 \$ 9,317,982 \$ 291,094 \$	\$ 90,684 \$ 4,482,937 \$ 140,047 \$	\$ 423,122 \$ 176,754 \$ 8,737,746 \$ 2,056,250 \$ 272,967 \$ 62,991	\$ 390,762 \$ 163,236 \$ 8,069,504 \$ 6,285,000 \$ 252,091 \$ 192,535	5 - S 5 - S 5 - S 5 - S 5 - S 5 - S 5 - S		5,458 5,458 5,458 5,458 5,458 5,458 5,459 5,459	s - s - s - s - s - s - s -	\$ 421,294 \$ 92,007 \$ \$ \$ 2,657,04' \$ \$	5 3,7 - \$ - \$ - \$ \$ - 5 - 5	- \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	88,972,840 905,891 2,717,090 134,317,855 10,998,291 4,196,088 2,55,526
Total	\$	45,528,3	76 \$	96,784.753	\$ 1,907,903	\$ 11,126,244	\$ 13,993,898	\$ 6,732,548	\$ 15.664.853	<u>\$ 3,634,081</u> \$ 18,987,210	<u>s - s</u>		<u>121.513</u> 405.222	<u>s</u>	\$ 2,749,048	; <u>\$</u> ; ; \$	-: <u>\$</u>	60,489,713 213,880,455
Account # Account # Account # Account # All Other Total	s s s s	<u>8.</u> 8,	- \$ - \$ - \$ 15 \$	<u>34,407</u> 34,407	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$- \$- \$- <u>\$48,870</u> \$48,870	\$	5	5 - 5 5 - 5 5 - 5 5 - 5	- - -		s - s - s -	\$ \$ 5 15,438	- \$ - \$ - \$	- \$ - \$ - \$	363.654
TOTAL	\$	66,777,2	234 S	146.039,858	\$2.998,369	<u>\$18,905,698</u>	\$ <u>19.049.121</u>	\$ 8,973,906	<u>\$ 17.460.806</u>	\$ <u>19.273.600</u> :	5 S		548 644		5 3 186 780	•		303,034

SUPPORTING SCHEDULES: H-2 p.9-11

						CO	ST OF SERVICE				_			PAGE 5 OF 6	<u>`</u>
LORIDA PUBLIC SERVICE COMMISSION					. E	XPLANATION: FULL OF S	Y ALLOCATED E	MBEDDED COST						TYPE OF DATA S	HOWN:
COMPANY: PIVOTAL UTILITY HOLDINGS, INC														PROJECTED TES	ST TEAR: 12/31/2018
D/B/A FLORIDA CITY GAS									•					WITNESS: D.N.	IKOLICH
JUCKET NO: 20170179-00						DEVELOPMENT	OF ALLOCATION	FACTORS					1.1	1. 1	
			SALE	S & TRANSPORTA	TION SERVICES:						SALES &	TRANSPORTATION	SERVICES		
	RS-1	RS-100	25 600	CP 1	05 6000	00 00000					GAS	NATURAL	CONTRACT	THIRD PARTY	TOTAL SALES &
CUSTOMER COSTS	INC.	10-100	110-000	MACL .	04-040	09543666	00-1408	CS-1200R	G8-11m	GS-25M	LIGHTING	GAS VEHICLES	DEMAND	SUPPLIER	TRANSPORTATION
No. of Customers : RESIDENTIAL SALES	33,864	66,473	969												
No. of Customers : COMMERCIAL & INDUSTRIAL SALES				4,993	2,378	390	101	7			328		•		101,634
No. of Customers : Total	33,864	66,473	969	4,993	2 378	390	101	4	0				1		7,870
Weighting	1.00	1.18	1.79	2.64	3.56	9.56	28.60	58.03	121 09	222.04	320	200	. 1		109,503
Weighted No. of Customers	33,864	78,473	1,735	13,164	8,458	3,727	2 888	413	141.99	4462.951	0.74	2.30	214.04		NA
Allocation Factors	0.236022	0.546938	0.012093	0.091750	0.058952	0.025974	0.020130	0.002875	0.000000	0.000000	0.001698	0,000000	0.003569		143,478
No. of Customers : Total Annual Bills	406,365	797, 67 1	11,632	59,911	28,538	4,678	1,212	84	o	c	3,936	o	12	0	1,314,040
CAPACITY COSTS															
Peak & Avg. Mon. Sales Vol.(therms)	277,927,899	590,817,186	11,646,691	67,919,544	85,424,977	41,098,468	80,105,517	73,979,233	0	0	2 473 654	. 0	0		1 221 302 100
DCQ's							16,871	15,028			-,,	•	8.636		1,201,000,109
Allocation Factors	0.225702	0.479795	0.009458	0.055157	0.069373	0,033376	0.065053	0.060078	0.000000	0.000000	0.002009	0.000000	0.000000		1.00
	0.225702	0.479796	0.009458	0.055157	0.069373	0.033376	0,065053	0.060078	0.000000	0.000000	0.002009	0.000000	0.000000		1,00
COMMODITY COSTS															
Annual Sales Vol.(therms)															
Residential	2,886,825	12,240,769	767,899												15 805 407
Commercial & Industrial Sales				12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	D	38.033	D	5 492 320		113,053,493
I otal Annual Sales Vol.(therms)	2,886,825	12,240,769	767,899	12,382,178	28,127,107	17,386,101	34,439,382	15,613,100	0	0	38,033	ō	5,492,320		129 373 714
Allocation Factors	0.022314	0.094616	0.005936	0.095709	0.217410	0,134387	0.266201	0.120682	0.000000	0.000000	0.000294	0.000000	0.042453		1.00
REVENUE-RELATED COSTS															
Tax on Cust,Cap,& Commod.	\$ 50,770 S	112,347 S	2,354 \$	16,026 \$	15,908 \$	7,670 \$	14.022	14.305 S	s		S 414	•	S 1865	s 006	E 026.687
Allocation Eastern	0.04 (500										- 414	• •	÷ 1,003	- 990	v v 235.687

SUPPORTING SCHEDULES: E-2 p.1-2, E-7 p.1, G-2 p.9-1

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Exhibit DJN 18 - SCHEDULE H-2	<u> </u>	· · · · · · · · · · · · · · · · · · ·	COST OF	SERVICE			PAGE 6 OF 6	
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANA	TION: FULLY ALLO OF SERVICE STL	DCATED EMBEDDE JDY (SUMMARY)	DCOST		TYPE OF DATA SHOWN: PROJECTED TEST YEAR:	12/31/2018
D/8/A FLORIDA CITY CAS		. , '				· · · · · · · · · · · · · · · · · · ·		
DOCKET NO: 20170179-GU							WITNESS: D. NIKOLICH	
		·····						
SUMMARY:	TQTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE	· · · · · · · · · · · · · · · · · · ·		
OPM	5 -	5 -	s -	s –	\$	•		
lare ORM direct conferments	\$ 22,903,905	5 8,849,136	\$ 12,405,074	\$ 1,649,696	\$	-		
NET D&M	\$ 19 704 201	S (2.201.242)	5 (1.908.363)	\$	<u>s</u>			
DEPRECIATION	\$ 16,600,204	5 11 150 620	5 10,496,710	3 1,049,696	\$	•		
AMORTIZATION OF OTHER GAS PLANT	\$ (113,757)	\$ 11,130,039 \$ (113,767)	> 4,340,003 ¢		2	•		
AMORTIZATION OF PROPERTY LOSS	s (110,101)	e (113,107)			, ,	-		
AMORTIZATION OF LIMITED TERM INVESTMENT	s .	ŝ		· ·	*			
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,895	\$ 495.052	\$ 226.842	s .		•		
AMORTIZATION OF CONVERSION COSTS	\$ 254,285	s .	\$	\$ 784.286	ě	• -		
TOTAL TAXES OTHER THAN INCOME	#REF!	\$ 2.061.489	\$ 838 860	S	ŝ			
RETURN	\$ 19,924,689	\$ 14,054,299	\$ 5,846,494	\$ 23,896	s	-		
INCOME TAXES	\$ 627,912	\$ 442,911	\$ 184,248	\$ 753	ŝ	-		
REVENUES CREDITED TO COST OF SERVICE	\$	s <u>.</u> .	5 -	s	ŝ			
TOTAL COST OF SERVICE	#REFI	\$ 36,947,759	\$ 24,042,182	\$ 1,958,632	5	-		
RATE BASE	\$ 303,216,950	\$ 213,880,455	\$ 88,972,840	\$ 363,654	\$	-		
less Rata Base direct assignments	\$(212,695,640)	\$ (153.390.742)	<u>\$ (59,304,899)</u>	\$	5	e		
NET RATE BASE	\$ 90,521,310	\$ 60,489,713	\$ 29,657,942	\$ 363,654	5	•		
KNOWN DIRECT & SPECIAL ASSIGNMENTS: RATE BASE ITEMS(PLANT-ACC.DEP): 381-382 METERS 383-384 HOUSE REGULATORS	\$ 22,133,264 \$ 4,438,546	\$ \$	\$ 22.133,264 \$ 4,438,546	\$ - \$ -	\$ 5	:		
385 INDUSTRIAL MEAS & REG.EQ.	\$ 905,891	\$ 905,891	\$ -	\$ -	s	-		
376 MAINS	\$ 145,315,146	\$ 145,316,145	\$ -	s -	5	•		
380 SERVICES	\$ 32,733,089	s -	\$ 32,733,089	s -	\$	-		
370 MEASIA REGISTALEUI-GEN.	\$ 2,717,090	\$ 2,717,090	ş -	s -	5	-		
Total Rate Rate Direct Agelgaments	3 4.451.614 5 212.607.640	<u>4.451.614</u>	5	<u>. </u>	\$	-		
Form Ande Desse Direct Amarginistering	\$ 212,095,040	\$ 153,390,742	\$ 59,304,899	5 -	\$	-		
O&M ITEMS								
892 Maint of Services O & M ITEMS	\$ 178,591	s -	\$ 178,591	s -	\$	-		
670 MEAS.6 REG.STA.EU.IND.	s -	s -	s -	ş -	5	•		
BID MAINT OF MEAS & DEC OTA SO IND	\$ 1,009,281	s -	\$ 1,009,281	s -	5	-		
893 MAINT OF METERS AND HOUSE BEC		- -	3 -	5 -	5	•		
874 MAINS AND SERVICES	3 22(4,/99 \$ 3,240,874		5 224,799	s -	5	-		
887 MAINT OF MAINS	J 2,240,071	a 1,745,180 € 401,292	a 495,691		5	•		
364 LNG Plant	5 54 780	e 401,∠52 s 64.795	s -		5	-		
Total O&M Direct Assignments	5 4 109 605	\$ 7201247	\$ 1 908 363	<u>*</u>	*	<u>.</u>		
			÷ 1,000,000	• •	•	-		

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SUPPORTING SCHEDULES: H-3 p.1

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FLORIDA PUBLIC SERVICE COMMISSION DEPLANATION: PROVIDE APULLY ALLOCATED EMBEDDED COST OF SERVICE STUDY THE OF DATA SHOWS DECRETED TO SERVICE STUDY THE OF DATA SHOWS DECRETED TO SERVICE STUDY THE OF DATA SHOWS DECRETED TO SERVICE STUDY THE OF DATA SHOWS SUMMARY: OUTER TWO: STUDY ADDITION OF OUTER TO SERVICE STUDY SUMMARY: STUDY ADDITION OF DECRETED TO SERVICE STUDY WTHESS: D. INKOUCH SUMMARY: OUTER TO SERVICE STUDY ADDITION OF OTHER CASE NOT DEFRECATION OF OTHER CASE NOT ADDITION		Exhibit DJN19 - SCHEDULE H-3		COST O	FSERVICE			PAGE 1 OF 5
COMPANY: PROPAL UTLITY HOLDBAS, INC COULD OF SERVICUS STUDY WITNESS: D. NACOLCH DOCKET ING: 2011/01/01/01/01/01/01/01/01/01/01/01/01/	2. 	FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: PROVIDE	A FULLY ALLOCA) 2	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018
SUMMARY: TOTAL CUSTOMER CAPACITY COMMONTY Envenue ATTRINO 5 2200,950 5 1240,973 5 8,940,105 5 1,044,96 5 - NET OMAIN 5 12200,950 5 1240,971 5 8,940,105 5 -		COMPANY: PIVOTAL UTILITY HOLDINGS, INC D/B/A FLORIDA CITY GAS DOCKET NO: 20170179-GU	, 	COST OF (SUI	SERVICE STUDY			WITNESS: D. NIKOLICH
SUMMARY: TOTAL CLISTOMER CAPACITY COMMODITY DEVENUE ATTRICIN \$ 22,000,000 \$ 12,400,074 \$ 1,440,000 \$ \$ 1,440,000 \$ <th>· · · · · · · · · · · · · · · · · · ·</th> <th>· · · ·</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	· · · · · · · · · · · · · · · · · · ·	· · · ·						
ATTENTON \$ Source \$ Source Source Source OAM \$ 2,200.008 \$ 12,200.078 \$ 3,401.08 1,446.905 \$ Description \$ 1,412.958 \$ 1,220.02.01 \$ 1,446.905 \$ - Description \$ 1,120.953 \$ 1,220.02.01 \$ 1,446.905 \$ - \$ > > > > > > > > > > > > > > >		SUMMARY:	ΤΟΤΑΙ	CUSTOMER	CARACITY	COMMODITY	REVENUE	
OAM \$ 2200.000 \$ 1240.07* \$ 8,849.10* 1448.86 5 Has OAM direct assignments \$ 6.409.850) \$ 10.808.850 \$ 1.448.966 \$ - NET OAM \$ 18.740.401 \$ 16.987.850 \$ 1.448.966 \$ - \$ > >	the second se	ATTRITION	s	\$ - \$	<u>QAI AOITT</u>		\$.	
lear CAM direct assignments \$ 4.092903 \$ 10.495270 \$ 5.0 \$ 10.495270 \$ 5.0 \$ 10.495270 \$ 5.226.492 \$ 5.226.492 \$ 2.014.485 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.2014.285 \$ 2.20		Q&M	\$ 22,903,906	\$ 12,405,074 \$	8 849 136	5 1 649 696	\$ _	
NET CAM \$ 16,752,4301 \$ 10,468,701 \$ 6,87,764 \$ 14,456,665 DEPRECATION OF OTHER DAD PLANT \$ 15,968,304 \$ 4,440,665 \$ 11,155,658 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -		less O&M direct assignments	\$ (4,109,605)	\$ (1.908.363) \$	(2 201,242)	,040,000 5 -	\$ -	
DEPRECATION \$ 1509304 \$ 4400805 \$ 111,158,503 \$ 111,257,50 \$ 1 ANDRITATION OF DITHER GAS PLANT \$ (113,707) \$ (113,707) \$ (113,707) \$ 1 \$ (113,707) \$ 1 \$ 1 ANDRITATION OF PROPERTY LOSS \$ 171,757 \$ 2 \$ (113,707) \$ 1		NET O&M	\$ 18,794,301	\$ 10,496,710 \$	6 647 894	1 649 696	<u>s </u>	
AMORTIZATION OF OTHER GAS PLANT \$ (113,767) \$		DEPRECIATION	\$ 15.699.304	\$ 4,540,665 \$	11,158,639	5 -	s -	
AMORTIZATION OF PROPERTY LOSS \$ <t< td=""><td></td><td>AMORTIZATION OF OTHER GAS PLANT</td><td>\$ (113,767)</td><td>\$ - 5</td><td>(113,767)</td><td></td><td>s -</td><td></td></t<>		AMORTIZATION OF OTHER GAS PLANT	\$ (113,767)	\$ - 5	(113,767)		s -	
AMORTIZATION OF LATTIED TERMINITE 5 721,895 \$ 226,242 \$ 405,052 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ > > >		AMORTIZATION OF PROPERTY LOSS	\$ -	s - s	(,,		s .	
AMORTEZATION OF ACQUISITION ADJUSTMENT \$ 721,885 \$ 228,425 \$		AMORTIZATION OF LIMITED TERM INVESTMENT	•	• •		-	Ψ -	
AMORTIZATION OF CONVERSION COSTS \$ 224,226 \$ 224,226 \$ 224,226 \$ 224,226 \$ 23,800 \$ 24,229 \$ 23,800 \$ 24,229 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 1,052,429 \$ 23,800 \$ 1,052,429 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419 \$ 1,052,419		AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721.895	S 226 842 S	495 052		\$ _	
TOTAL TAXES OTHER THAN INCOME 9 HEFT \$ 338,000 \$ 2,061,468 \$ 20,0148 \$ 20,0148 \$ 1,054,299 \$		AMORTIZATION OF CONVERSION COSTS	\$ 284 286	\$	400,002	284.286	¢ .	
NCOME TAXES \$ 19.204.899 \$ 5.844.644 \$ 16.042.290 \$ 2.849.8 \$		TOTAL TAXES OTHER THAN INCOME	#REE!	\$ 838,860 \$	2 061 489	204,200	φ - ¢ -	
INCOME TAXES S 1627,912 S 149,224 S 149,224 S 1203,1 S 1303,1		RETURN	\$ 19 924 689	\$ 5846494 \$	14 054 200	5 22 806	с -	
Instrum S Instrum		INCOME TAXES	\$ 627 912	\$ 184 748 \$	14,004,200	p 25,050	φ - ¢	
Into TAL COST OF SERVICE Interface Interface <thi< td=""><td></td><td>REVENUES CREDITED TO COST OF SERVICE</td><td>¢ 027,912</td><td>3 104,240 3 e e</td><td>442,911</td><td>p /33 F</td><td>3 - c</td><td></td></thi<>		REVENUES CREDITED TO COST OF SERVICE	¢ 027,912	3 104,240 3 e e	442,911	p /33 F	3 - c	
NATE base s 30216.050 s 24047.164 s 303.054 s - Jess Rate Base direct assignments \$ 202.2695.2640 \$ 1002.2695.2640 \$ 1002.201.201.201.201.201.201.201.201.201		TOTAL COST OF SERVICE	#DEE!	\$ <u>04 040 180</u> 6	25 047 750	1 059 622	<u> </u>	
In File Base direct assignments 5 2122695.040 3 213209.043 3 303,044 3 303,044 3 - NET RATE BASE \$ 2022695.040 3 (1132309.742) 5 - <		DATE BASE	* 202 316 050	5 24,042,182 5 6 88,072,840 6	30,947,739	5 1,930,03Z	а с	
Hes Rule base united assignments 3 1/22/092/04/1 3 1/22/092/04/1 5 1/20,007/04/2 5 0/20,007/04/2 5 1/20,007/04/2 5 1/20,007/04/2		Inco Bate Boos divert ancient ant	\$ 303,216,950	\$ 66,972,640 \$	213,660,455	⊅ 303,654	s -	
NET KALE BASE S SUJ2(1) S 29,05/342 S 00409,113 S 365,054 S - RATE BASE ITEMS(PLANT ACC.DEP):		NET DATE DACE	<u>\$ (212,695,640)</u>	<u>3 (59,304,699) 5</u>	(153,390,742)		<u>></u>	
NOWN DIRECT & SPECIAL ASSIGNMENTS: ATE BASE ITEMS(PLANT-ACC.DEP): 381-362 METERS \$ 22,133,264 \$ 22,133,264 \$ - \$ - \$ - \$ - \$ 381-362 METERS \$ 4,438,546 \$ 4,438,546 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 385.10UUSTRIAL MEAS.& REG.EQ. \$ 305,891 \$ - \$ \$ 05,891 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 376 MAINS \$ 145,316,146 \$ - \$ 145,316,146 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 378 MEAS.& REG.STA.EQGEN. \$ 2,773,089 \$ 2,727,090 \$ 2,717,090 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -			5 50,521,510	ф 23,007,342 Э	60,469,713	\$ 363,654	ə -	
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893 MAINT.OF METTERS AND HOUSE REG. \$ 224,799 \$ 224,799 \$ - \$ - \$ - 874 MAINS AND SERVICES \$ 2,240,871 \$ 495,691 \$ 1,745,180 - \$ - 887 MAINT.OF MAINS \$ 401,282 \$ - \$ 401,282 \$ - \$ - \$ - 887 MAINT.OF MAINS \$ 401,282 \$ - \$ 401,282 \$ - \$ - \$ - LOCAL STORAGE PLANT: \$ 54,780 \$ - \$ - \$ 54,780 \$ - \$ - Total O&M Direct Assignments \$ 4,109,605 \$ 1,908,363 \$ 2,201,242 \$ - \$ -		890 MAINT.OF MEAS.& REG.STA.EQIND.	s -	\$ - \$		\$ -	s -	*
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SUPPORTING SCHEDULES; H-3 p.2-5

RECAP SCHEDULES: H-2 p.11

CARDA PURICE SERVICE CONNESSION EDFUNCTION PROTECTION PERSONNE EDFUNCTION PROTECTION PERSONNE TYPE OF DATA BADOWNE TYPE OF DATA BAD	Exhibit DJN 19 - SCHEDULE H-3				C			PAGE 2 OF 5	
Control Description Description Product Descripr	FLORIDA PUBLIC SERVICE COMMISSION		EX	PLANAT	ION: PROVIDE			TYPE OF DATA SHOWN:	
Data ALUMA CUPUNE Data ALUMA CUPUNE CLASSICATION OF SERVICES ADDITION OF SERVICES ADDITION OF SERVICE ADDITIO	COMPANY: PIVOTAL UTILITY HOLDINGS, INC		,		0051	OF SERVICE STU	DY	PROJECTED TEST YEAR: 12/31/2018	1
Durch II. Nr. 2017/01/64J Deskructs V Cost CLASSIFICATION PERVITIONS AND MANTENANCE DVPENESB TOTAL CLASSIFICATION COST CLASSIFICATION CLASSIFICATION PERVITIONS AND MAINTENANCE DVPENESB TOTAL CLASSIFICATION COST CLASSIFICATION Sachabout Long Sachab	D/B/A FLORIDA CITY GAS				CLASSIFICAT	ION OF EXPENSES	SAND	WITNESS: D. NIKOLICH	1
BOMERLUE H. 0F2 DEPENDENT HANCE EVENNES DIXAL CLESTOMES CAMAGITY DLASSURE ROULDION FLANT: \$	DOCKET NO: 20170179-GU		DER	RIVATION	OF COST OF S	ERVICE BY COST (CLASSIFICATION		-
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uninder full biologic Biogeners 2 1/22/271 3 1/22/271	Meter and House Regulator Expenses		/5,∠5/ 1 000 281	5	1 000 201	\$ 78,287	ş -	ac 379	
bite: 5 250,015 5 120,425	Customer Installations Expenses	ŝ	752 271	э e	752 271	э - ¢	 -	ac381+ac383	
tents tents <th< td=""><td>Other Expenses</td><td>š</td><td>256 815</td><td>ŝ</td><td>135 832</td><td>\$ 120.082</td><td>ə -</td><td>ac 386</td><td></td></th<>	Other Expenses	š	256 815	ŝ	135 832	\$ 120.082	ə -	ac 386	
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Saltistance of Other Equipment Saltista Saltista <th< td=""><td>Maintenance of Meters and House Regulators</td><td>e e</td><td>224 700</td><td>\$ ¢</td><td>178,591</td><td>s -</td><td>\$ -</td><td>ac 380</td><td></td></th<>	Maintenance of Meters and House Regulators	e e	224 700	\$ ¢	178,591	s -	\$ -	ac 380	
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orninstrative cxpenses \$ (2,907,083) \$ (1,574,517) \$ (1,123,179) \$ (2,903,88) troperty Insurance \$ 2,077,545 \$ (1,574,517) \$ (1,123,179) \$ (2,903,88) tropety Insurance \$ 2,077,545 \$ 1,123,277 \$ 02,679 \$ 149,639 iputes and Damages \$ 163,923 \$ 88,783 \$ 63,333 \$ 11,807 ipupoyee Pensions and Benefits \$ 2,013,919 \$ 1,090,777 \$ 778,996 \$ 145,056 tranchise Requirements \$ 2,013,919 \$ 1,090,777 \$ 778,996 \$ 145,056 tranchise Requirements \$ 2,013,919 \$ 1,090,777 \$ 778,996 \$ 145,056 tranchise Requirements \$ 2,013,919 \$ 2,013,919 \$ 1,309,75 \$ 2,013,919 tipelicatOr Commission Expenses \$ 2,013,919 \$ 2,013,919 \$ 2,013,919 \$ 1,090,775 \$ 2,013,919 tipelicatOr Commission Expenses \$ 1,21,733 \$ 607,546 \$ 433,392 \$ 80,795 \$ entrialiscellaneous General Pla	Office Supplies and Expenses	\$	1,347,290	\$	729,711	\$ 520,538	\$ 97,041		
Value devices Circling/P24 \$ 2,0/7,345 \$ 1,125,227 \$ 802,679 \$ 149,639 juries and Damages \$ 308,850 \$ 167,277 \$ 119,327 \$ 22,245 juries and Damages \$ 163,923 \$ 88,783 \$ 63,333 \$ 11,807 mployee Pensions and Benefits \$ 2,013,919 \$ 1,990,767 \$ 778,096 \$ 145,056 iranchise Requirements \$ 2 5 - \$ - \$ - viplicate Charges (CR) \$ - \$ - \$ - \$ - sterel Advertsing Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 tents \$ 381,484 \$ 206,617 \$ 147,690 \$ 27,477 taintenace of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 7	Administrative Expenses Transferred-Cr.	\$	(2,907,083)	\$	(1,574,517)	\$ (1,123,179)	\$ (209,388)		
Upder y instructive \$ 306,850 \$ 167,277 \$ 119,227 \$ 22,245 imployee Pensions and Benefits \$ 2,013,919 \$ 1,090,767 \$ 778,096 \$ 145,056 imployee Pensions and Benefits \$ 2,013,919 \$ 1,090,767 \$ 778,096 \$ 145,056 iranchise Requirements \$ - \$ - \$ - \$ - iegulatory Commission Expenses \$ - \$ - \$ - iegulatory Commission Expenses \$ - \$ - \$ - iegulatory Commission Expenses \$ - \$ - \$ - iegulatory Commission Expenses \$ - \$ - \$ - ieneral Advertsing Expenses \$ - \$ - \$ - iscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 ients \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 iahtenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 OTAL O&M EXPENSE \$ 22,903,906 \$ 12,405,074 \$ 8,849,136 \$ 1,649,696	Duside Services Employed	\$	2,077,545	\$	1,125,227	\$ 802,679	\$ 149,639		
and standard a 103,923 b6,783 b6,783 5 11,807 mployae Pensions and Benefits \$ 2,013,919 \$ 1,090,77 \$ 778,096 \$ 145,056 tranchise Requirements \$ 2,013,919 \$ 1,090,77 \$ 778,096 \$ 145,056 tranchise Requirements \$ - \$ - \$ - \$ uplicate Charges (CR) \$ - \$ - \$ - iscellarbours General Expenses \$ - \$ - - iscellarbours General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 tents \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 taintenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 general plant OTAL 08M EXPENSE \$ 22,903,906 \$ 12,405,074 \$ 8,849,135 \$ 1.649,696	Injuries and Damages	ð e	308,850	\$	167,277	\$ 119,327	\$ 22,245		
anchise Requirements \$ 2,013,913 \$ 1,030,767 \$ 776,096 \$ 145,056 regulatory Commission Expenses \$ - \$ - \$ - \$ - regulatory Commission Expenses \$ - \$ - \$ - \$ - uplicate Charges (CR) \$ - \$ - \$ - \$ - iscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 iscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 ischts \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 laintenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 OTAL 0&M EXPENSE \$ 22,903,906 \$ 12,405,074 \$ 8,849,135 \$ 1,649,696	Employee Pensions and Benefits	\$ \$	2013010	ş	88,783	63,333 778,000	\$ 11,807		
tegulatory Commission Expenses \$ \$ \$ \$ uplicate Charges (CR) \$ \$ \$ \$ inertal Advertising Expenses \$ \$ \$ \$ itscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ \$0,795 itental \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 itaintenance of General Plant \$ \$ \$75,488 \$ \$ \$76,889 \$ 70,261 OTAL 0&M EXPENSE \$ \$ 22,903,906 \$ 12,405,074 \$ 8,849,136 \$ 1,649,696	Franchise Requirements	ŝ	2,013,318	3 5	1,090,767	৯ //৪,096 ৩	ຈ 145,056 ເ		
upplicate Charges (CR) \$ \$ \$ \$ ianeral Advertising Expenses \$ \$ \$ \$ iscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 iscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 iantenance of General Plant \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 iaintenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 OTAL 08M EXPENSE \$ 22,903,906 \$ 12,405,074 \$ 8,849,135 \$ 1,649,696	Regulatory Commission Expenses	ŝ	-	\$	-		ə - c		
ieneral Advertising Expenses \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Duplicate Charges (CR)	š	-	Ŷ	-		• -		
Itscellaneous General Expenses \$ 1,121,733 \$ 607,546 \$ 433,392 \$ 80,795 Lents \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 laintenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 general plant OTAL O&M EXPENSE <u>\$ 22,903,906</u> \$ 12,405,074 <u>\$ 8,849,136 \$ 1,649,696</u>	General Advertising Expenses	š	-	s	-	s .	\$		
tents \$ 381,484 \$ 206,617 \$ 147,390 \$ 27,477 laintenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 general plant OTAL O&M EXPENSE <u>\$ 22,903,906</u> <u>\$ 12,405,074</u> <u>\$ 8,849,136</u> <u>\$ 1,649,696</u>	Miscellaneous General Expenses	\$	1,121,733	ŝ	607.546	\$ 433.392	\$ 80 795		
laintenance of General Plant \$ 975,488 \$ 528,338 \$ 376,889 \$ 70,261 general plant OTAL O&M EXPENSE <u>\$ 22,903,906</u> <u>\$ 12,405,074</u> <u>\$ 8,849,136</u> <u>\$ 1,649,696</u>	Rents	\$	381,484	\$	206,617	\$ 147,390	\$ 27,477		
OTAL 0&M EXPENSE <u>\$ 22,903,906</u> <u>\$ 12,405,074</u> <u>\$ 8,849,136</u> <u>\$ 1,649,696</u>	Maintenance of General Plant	\$	975,488	\$	528,338	\$ 376,889	\$ 70,261	general plant	
	TOTAL O&M EXPENSE	\$	22,903,906	s	12,405,074	\$ 8 849 136	\$ 1 649 696		
				×		<u>- 5,049,130</u>	× 1.049,030		

SUPPORTING SCHEDULES: E-3 p.3-4

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RECAP SCHEDULES: H-3 p.1

Exhibit DJN 19 - SCHEDULE H-3				C	OST OF SERVIC	CE				PAGE 3 OF 5
	E	XPLANATION: P	ROVII OST (DE A FULLY AL OF SERVICE S	LOC. TUD`	ATED EMBEI Y	DDE	D	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018	
D/B/A FLORIDA CITY GAS DOCKET NO: 20170179-GU		CLASSIFICA OF COST OI	TION F SER	OF EXPENSES		D DERIVATIO ASSIFICATIO	N N		WITNESS: D. NIKOLICH	
					LUGLEN 20	12			<u></u>	
DEPRECIATION AND AMORTIZATION EXPENSE: Depreciation Expense Amort. & Depl. of Utility Plant Amort. of Acquisition Adj. Amort. of Conversion Costs Regulatory Debits Total Deprec. and Amort. Expense	\$ 15, \$ (\$ \$ <u>\$</u> \$ 16,	TOTAL 699,304 \$ (113,767) \$ 721,895 \$ 284,286 \$	<u>CUSTOMER</u> 4,540,665 - 226,842 - - - 4,767,507	\$ \$ \$ \$ \$	<u>CAPACITY</u> 11,158,639 (113,767) 495,052 - - - 11,539,925	<u>C</u> \$ \$ \$ \$ \$ \$ \$ \$	284,286 284,286	\$\$\$\$\$	<u>REVENUE</u> - - - - -	<u>CLASSIFIER</u> net plant 100% capacity intangible,distribution,and general plant 100% commodity 100% capacity
TAXES OTHER THAN INCOME TAXES: Revenue Related Other Total Taxes other than Income Taxes	<u>\$ 2</u> #RE	\$ <u>900,349</u>	<u>838,860</u> 838,860	\$ \$ \$	<u>2,061,489</u> 2,061,489	\$ \$ \$		\$ <u>\$</u> \$	<u>-</u>	100% revenue net plant
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)		\$	-	\$	-	\$	-	\$	-	100% customer
RETURN (REQUIRED NOI)	\$ 19,	,924,689 \$	5,846,494	\$	14,054,299	\$	23,896	\$	-	rate base
INCOME TAXES	\$	<u>627,912</u> §	184,248	\$	442,911	\$	753	\$	-	return(noi)

	TOTAL	OVERALL	COST OF	SERVICE
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#REF!

<u>\$ 24.042.182</u> <u>\$ 36.947.759</u> <u>\$ 1.958.632</u> <u>\$</u>____

SUPPORTING SCHEDULES: E-1 p.5

RECAP SCHEDULES: H-3 p.1

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EXNIDITION 19 - SCHEDULE H	1-3
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Exhibit DJN 19 - SCHEDULE H-3			C0:	ST OI	FSERVICE			PAGE 4 OF 5	
FLORIDA PUBLIC SERVICE COMMISSION		EXP	LANATION: PRO	VIDE	PROJECTED TEST YEAP: 12842048				
COMPANY: PIVOTAL UTILITY HOLDINGS, INC D/B/A FLORIDA CITY GAS									
DOCKET NO: 20170179-GU			CLASSIFICATI	WITNESS: D. NIKOLICH					
				SC	HEDULE 1 OF	2			
									—
	<u>TOTAL</u>		CUSTOMER		CAPACITY	COMMO	DITY	CLASSIFIER	
LOCAL STORAGE PLANT								100% capacity	
302 FRANCISES AND CONSENTS	\$ 320	,147	\$-	- \$	320,147	\$	-		
364 I NG Plant	\$	220	ş -	- \$	220	\$	-	100% capacity	
PRODUCTION PLANT	\$ 4,461	538		\$	4,461,538			100% capacity	
DISTRIBUTION PLANT								100% capacity	
365 LAND AND LAND RIGHTS TRANSMISSION	s	_		e					
367 TRANSMISSION MAIN	ŝ	-		ę	-				
367.1 TRANSMISSION MAIN-STEEL	.s	-		ŝ	-			100%	
367.2 TRANSMISSION MAIN-PLASTIC	S	-		•				100% capacity	
369 MEASURING/REPLAING EQUIPMENT	s	-		s	-				
371 OTHER EQUIPMENT				\$	-				
374 Land and Land Rights	\$ 659	737	ş -	- \$	659,737	\$	-	100% capacity	
374.1 Land	\$ 72	437		\$	72,437			100% capacity	
374.3 RIGHT-OF-WAY	\$ 11	132		\$	11,132			100% capacity	
376 Maine	\$	-	5 -	- \$	-	\$	-	100% capacity	
376.10 MAINS-STEFI	\$ \$ 100.400	- :	\$ -	- \$	-	\$	-	100% capacity	
376.20 MAINS-PLASTIC	\$ 146 111	010		\$	109,400,818			100% capacity	
376.30 MAINS-CAST IRON	\$ 140,111	754		÷	140,111,546			100% capacity	
376.50 MAINS-MISC	s.	-		ŝ	1,734			100% capacity	
376.99 MAINS-CIAC	\$ (194	159)		š	(194 159)			100% capacity	
377 Comp.Sta.Eq.	•			•	(,,,			100% capacity	
378 Meas.& Reg.Sta.EqGen	\$ 2,851	518 :	s -	- \$	2,851,518	\$	-	100% capacity	
379 Meas.& Reg.Sta.EqCG	\$ 10,001	910 :	5 -	- \$	10,001,910	\$	-	100% capacity	
380 Services	s	- :	5 -	- \$	-	\$	-	100% customer	
380,1 Services-Steel	\$ 14,608	049	14,608,049)				100% customer	
381 Meters	\$ 61,562	546	61,562,546	;				100% customer	
381.1 Meters-FRTs	\$ 17,963	622	5 17,963,071	\$	-	\$	-	100% customer	
382 Meters Installation	\$ 7167	574	7 167 574					100% customer	
382.1 Meters Installation - ERTs	\$ 4.694	678	A 60/ 678	· •	-	Þ	-	100% customer	
383 House Regulators	\$ 5.884	588 :	5 884 588	5	-	c		100% customer	
384 House Regulator Installation	\$ 2,308	977	2.308.977	ŝ		ŝ	-	100% customer	
385 Industrial Meas.& Reg.Eq.	\$ 3,045	476		Ś	3,045,476	ŝ	-	100% casacity	
386 Property on Customer Premises					-,,	•		ac 374-385	
387 Other Equipment	<u>\$ 836</u>	929	250,346	\$	586,583	<u>\$</u>		ac 374-386	
I otal Distribution Plant	\$ 393,334	319 5	116,003,362	\$	277,330,957	\$	-		
GENERAL PLANT:	\$ 40,883	493 :	20,441,746	\$	20,441,746	\$	-	50% customer,50%, capacity	
PLANT ACQUISITION ADJUSTMENT:	\$ 21,656	835 :	5 -	\$	21,656,835	\$	-	100% capacity	
GAS PLANT FOR FUTURE USE:	\$	- :	5 -	\$	-	\$	-	100% capacity	
CWIP:	<u>\$30,962</u>	948	9,131,687	<u>\$</u>	21,831,261	\$		dist.plant	
TOTAL PLANT	\$ 486,837	595	145,576,796	\$	341,260,799	\$			

SUPPORTING SCHEDULES: e-3 p 1

RECAP SCHEDULES: H-3 p.1

Exhibit DJN 19 - SCHEDULE H-3				C	ÓST	OF SERVICE				PAGE 5 OF 5	
		EXF	PLANATIO	ON: PROVIDE	A FU OF S	ILLY ALLOCATE ERVICE STUDY	TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/2018				
D/B/A ELORIDA CITY GAS											
DOCKET NO: 20170179-GU				ACCUMUL	ATE		WITNESS: D. NIKOLICH				
				SC	HED	ULEI2OF2					
							•				
	<u>T0</u>	TAL	<u>c</u>	USTOMER	2	CAPACITY	<u>co</u>	MMODITY		CLASSIFIER	
LOCAL STORAGE PLANT:										related plant	
302 FRANCHISES AND CONSENTS	\$	176,579	\$	-	\$	176,579	\$	-			
303 MISC IN LANGIBLE PLANT:	ş	(2,978)	\$	-	\$	(2,978)	\$	-		rel.plant account	
PRODUCTION PLANT	\$	9,924			\$	9,924				-	
DISTRIBUTION PLANT:										-	
365 LAND AND LAND RIGHTS TRANSMISSION	\$	12,808			s	12.808				**	
367 TRANSMISSION MAIN	\$	· -									
367.1 TRANSMISSION MAIN-STEEL	\$	304,885			\$	304,885					
369 MEASURING/REPLAING EQUIPMENT	s				\$	-					
371 OTHER EQUIPMENT	\$	8,268			\$	8,268					
374 Land and Land Rights	5	-			ş	-					
374 3 RIGHT-OF-WAY	ŝ	- 27			ş	-					
375 Structures and Improvements	š	(81.195)	s	-	ŝ	(81 195)	s	_		н	
376 Mains	\$	-	š	-	š	(01,100)	ŝ	-		н	
376.10 MAINS-STEEL	\$ 70	0,064,176	\$	-	\$	70,064,176	ŝ	-		н	
376.20 MAINS-PLASTIC	\$ 39	9,959,507	\$	-	\$	39,959,507	\$	-		8	
376.30 MAINS-CAST IRON	S	342	\$	-	\$	342	\$	-		H	
376.50 MAINS-MISC	5	-	s	-	\$	•	\$	-			
375.99 MAINS-CIAC 377 Compressor Sta Ed	5	(19,912)	ş	-	ş	(19,912)	s	-			
378 Meas & Reg Sta, Ed. Gen	¢	134 428	ۍ د	-	ş	-	ş	-		-	
379 Meas & Reg.Sta, EgCG	ŝ 4	651 714	ŝ	-	ç	134,420	e e	-			
380 Services		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ŝ	-	ŝ	4,001,714	ŝ	-			
380.1 Services-Steel	\$ 22	435,002	ŝ	22,435,002	ŝ	-	š				
380.1 Services-Plastic	\$ 21	,002,503	\$	21,002,503	\$	-	ŝ	-			
381 Meters	\$ 3	3,200,991	\$	3,200,991	\$	-	\$	-		н	
381.1 Meters-ERTs	\$	275,381	\$	275,381	\$	-	\$	-			
362 Meters Installation EBTe	\$ 3	3,000,959	\$	3,000,959	\$	-	\$	-		н	
383 House Regulators	3 4 6 7	2,778,262	ş	2,778,252	ş	-	ş	-			
384 House Regulator Installation	s 1	145 408	ç	2,009,011	ç	-	è	-			
385 Indust.Meas.& Reg.Sta.Eg.	š 2	139.585	ŝ	1,140,400	ŝ	2 139 585	č	-			
386 Property on Customer Premises			•		*		•				
387 Other Equipment	\$	330,087	<u>\$</u>	98,737	<u>\$</u>	231,350	<u>\$</u>			*	
Total A.D. on Dist. Plant	\$ 173	3,952,838	\$	56,546,855	\$	117,405,983	\$	-	1 () () () () () () () () () (
GENERAL PLANT:	\$ E	6,900,616	\$	3,450,308	\$	3,450,308	\$	-		general plant	
PLANT ACQUISITION ADJUSTMENT:	\$ 9	,865,892	\$	-	\$	9,865,892	\$	-	-	acquisition adjustments	
RETIREMENT WORK IN PROGRESS:	<u>\$(2</u>	2,233,352)	<u>\$</u>	(658,667)	<u>\$</u>	(1,574,685)	<u>\$</u>			distribution plant	
TOTAL ACCUMULATED DEPRECIATION	<u>\$_ 188</u>	<u>,669,518</u>	<u>\$</u>	<u>59,338,496</u>	<u>\$</u>	129,331,023	\$	<u> </u>			
NET PLANT (Plant less Accum.Dep.)	\$ 298	8,168,077	\$	86,238,301	\$	211,929,776	\$	-			
less:CUSTOMER ADVANCES	\$	-	\$	-	\$	-	\$	-		50%-50% custcap	
	<u>\$ 5</u>	048,873	<u>\$</u>	2,734,540	<u>\$</u>	1,950,679	<u>\$</u>	363,654		oper, and maint, exp.	
equals:TOTAL RATE BASE	<u>\$ 303</u>	3,216,950	<u>\$</u>	88,972,840	<u>\$</u>	213,880,455	<u>\$</u>	363,654			

SUPPORTING SCHEDULES: G-1 p.1, 4, 12, 14, 22

RECAP SCHEDULES: H-3 p.1

							Pro	oposed Rates	<u> </u>	
Class	Number of Customers	Demand Vol.(therms)	Annual Volumes (therms)	Rate Base	Current Revenues	Proposed Revenues	Increase	% Rev Inc.	NOI	ROR
RS-1	33,864		2,886,825	66,777,234	\$6,444,054	\$ 16,127,161	\$ 9,683,108	150.26%	4.543.782	6 80%
RS-100	66,473		12,240,769	146,039,858	\$17,348,299	\$ 34,590,191	\$ 17.241.891	99.39%	9.930.227	6 80%
RS-600	969		767,899	2,998,369	\$671,130	\$ 618,956	\$ (52,174)	-7.77%	203.065	6 77%
GS-1	4,993		12,382,178	18,905,698	\$5,313,299	\$ 3.925.955	\$ (1.387.344)	-26.11%	1 280 252	6 77%
GS-6k	2,378		28,127,107	19,049,121	\$8,996,894	\$ 2,574,522	\$ (6.422.373)	-71.38%	1,279,150	6 72%
GS-25k	390		17,386,101	8,973,906	\$5,398,680	\$ 864.393	\$ (4.534.288)	-83,99%	599 658	6 68%
GS-120k	101	172,347	34,439,382	17,460,806	\$6,833,871	\$ 2.658.480	\$ (4,175,391)	-61.10%	1 143 229	6 55%
GS-1250k	7	198,876	15,613,100	19,273,800	\$2,386,020	\$ 4.341.324	\$ 1.955.304	81.95%	1 270 056	6 59%
GS-11M	-		-	-		+ .,=,== .	• 1,000,001	01.0070	1,270,000	0.0370
GS-25M	-		-	-					-	
GAS LIGHTING	328		38.033	548,644	\$20,967	\$ 15.561	\$ (5.406)	-25 78%	(80 385)	16 20%
NATURAL GAS VEHICLES	-		-		+==,==:	• 10,001	φ (0,400)	-20.1070	(03,000)	-10.2376
CONTRACT DEMAND	1		5,492,320	3,185,780	\$171,598	\$ 171 598		0.00%	(235 243)	7 38%
THIRD PARTY SUPPLIER	13		-	3,733	\$262.518	\$ 265.891	\$ 3,373	1 28%	(200,240) 245	6 57%
Total All Classes	109,516	371,223	123,881,394	\$303,216,950	\$ 53,847,331	\$ 66,154,031	\$ 12,306,700	22.85%	\$ 19,925,037	6.57%
Summary								_		
Residential	– 101,634	-	15,933,526	216,364,105	\$24,484,450	\$ 51.351.869	\$ 26 867 419	109 73%	14 587 689	6 74%
Commercial and Industrial	7,870	371,223	113,440,188	86,849,112	\$29,100,363	\$ 14,536,272	\$ (14,564,091)	-50.05%	5,337,103	6.15%

Rate Design Impact Summary Rates based off CCOS Methods Proposed by FEA Witness Collins

EXHIBIT NO. (DJN-20) Florida City Gas DOCKET NO. 20170179-GU PAGE 1 OF 1 EXHIBIT NO.

Exhib	it DJN -21 - SCH	EDULE E-2				COST OF SERVICE					F	PAGE 1 OF 3	
FLOF	RIDA PUBLIC SERVI	CE COMMISSION		EXPLANATION	I: PROVIDE REVENUE	S CALCULATED AT	F PRESENT R	ATES, PRESENT RATES			٦	TYPE OF DATA SI	HOWN:
COM	PANY: PIVOTAL U	JTILITY HOLDINGS, INC.		ADJUSTED I	FOR GROWTH ONLY F	OR THE PROJECT	ED TEST YEA	R, AND FINAL RATES			ł	HISTORIC BASE Y	'EAR: 12/31/16
	D/B/A FLO	RIDA CITY GAS				AS PROPOSED.					F	PROJECTED TES	TYEAR: 12/31/18
DOC	KET NO.: 20170179-	GU	OPC ROG 8-175								N N	WITNESS: D. NIK	OLICH
			PRE	SENT RATE STR	UCTURE	PRESENT R	ATES ADJ FO	R GROWTH ONLY		FINAL PR	OPOSED RATE ST	RUCTURE	
LINE NO.	RATE SCHEDULE		BILLING	RATES	REVENUE	BILLING	RATES	REVENUE	RATE SCHEDU	E	BILLING	RATES	REVENUE
1	GS-1	CUSTOMER CHARGE	320 481	\$8,00000	\$2 563 848	406 366	\$8,00000	\$3 250 928	RS-1	CUSTOMER CHARGE	406 366	\$12,0000	\$4 876 392
2	00-1	ENERGY CHARGE	2 047 031	\$0.56213	\$1 150 698	2 886 825	\$0.56213	\$1 622 771	10-1		2 886 825	\$0.5095	\$1 470 896
3		SAFE CHARGE	320 481	\$2 62000	\$839,660	406.366	\$2 62000	\$1 064 679		SAFE CHARGE	406,366	\$0,0000	¢1,470,000 \$0
4		TOTAL			\$4,554,206			\$5,938,378		TOTAL	,		\$6,347,288
												-	
5	GS-100	CUSTOMER CHARGE	601,645	\$9.50000	\$5,715,628	606,380	\$9.50000	\$5,760,610	RS-100	CUSTOMER CHARGE	606,380	\$15.0000	\$9,095,700
6		ENERGY CHARGE	7,519,951	\$0.52248	\$3,929,024	8,078,916	\$0.52248	\$4,221,072		ENERGY CHARGE	8,078,916	\$0.4114	\$3,323,410
7		SAFE CHARGE	601,645	\$2.62000	\$1,576,310	606,380	\$2.62000	\$1,588,716		SAFE CHARGE	606,380	\$0.0000	\$0
8		TOTAL		-	\$11,220,961			\$11,570,398		TOTAL		-	\$12,419,110
0	CE 220		266.061	\$11,00000	¢2 026 671	101 201	¢11.00000	\$2 104 201	BS 100		101 201	¢15 0000	\$2,960,26E
9 10	03-220		5 465 062	\$0.40531	\$2,920,071	4 161 853	\$11.00000	\$2,104,201 \$2,061,407	K3-100		191,291	\$15.0000	\$2,009,303 \$1,712,054
11		SAFE CHARGE	266.061	\$2 62000	\$697.080	191 291	\$2 62000	\$501 182		SAFE CHARGE	191 291	\$0,0000	\$0
12		TOTAL	200,001	\$2.02000 <u></u>	\$6.330.651	101,201	\$2.02000	\$4,666,791		TOTAL	101,201		\$4.581.419
				-	* - / /			• // -				-	
13	GS-600	CUSTOMER CHARGE	9,805	\$12.00000	\$117,660	9,696	\$12.00000	\$116,352	RS-600	CUSTOMER CHARGE	9,696	\$20.0000	\$193,920
14		ENERGY CHARGE	481,723	\$0.43663	\$210,335	523,334	\$0.43663	\$228,503		ENERGY CHARGE	523,334	\$0.4022	\$210,469
15		SAFE CHARGE	9,805	\$2.62000	\$25,689	9,696	\$2.62000	\$25,404		SAFE CHARGE	9,696	\$0.0000	\$0
16		TOTAL		_	\$353,684			\$370,259		TOTAL		-	\$404,389
17	GS-1.2K	CUSTOMER CHARGE	1.794	\$15,00000	\$26.910	1.936	\$15.00000	\$29.040	RS-600	CUSTOMER CHARGE	1.936	\$20.0000	\$38,720
18		ENERGY CHARGE	191,309	\$0.31715	\$60,673	244,566	\$0.31715	\$77,564		ENERGY CHARGE	244,566	\$0.4022	\$98,357
19		SAFE CHARGE	1,794	\$2.62000	\$4,700	1,936	\$2.62000	\$5,072		SAFE CHARGE	1,936	\$0.0000	\$0
20		TOTAL		_	\$92,284			\$111,676		TOTAL		-	\$137,077
21	CS-6K		15	\$30,0000	¢150	0	\$30,0000	¢۵	PS-600		0	\$20,0000	¢0.
21	03-0N	ENERGY CHARGE	15 405	\$0.27487	\$430 \$4 234	0	\$0 27487	\$0 \$0	K3-000	ENERGY CHARGE	0	\$20.0000	\$0 \$0
19		SAFE CHARGE	15	\$4.85000	\$73	0	\$4.85000	\$0		SAFE CHARGE	0	\$0.0000	\$0
24		TOTAL			\$4,684	-	• · · · · · · · · ·	\$0		TOTAL			\$0
				=				· · · ·				=	· · · ·
25	GAS LIGHTING	CUSTOMER CHARGE	2,373	\$0.00000	\$0	3,936	\$0.00000	\$0	GAS LIGHTING	CUSTOMER CHARGE	3,936	\$0.0000	\$0
26		ENERGY CHARGE	14,854	\$0.59535	\$8,843	38,033	\$0.59535	\$42,179		ENERGY CHARGE	38,033	\$0.4000	\$28,339
27		SAFE CHARGE	2,373	\$2.62000	\$6,217	3,936	\$2.62000	\$10,312		SAFE CHARGE	3,936	\$0.0000	\$0
28		IOTAL		=	\$15,061			\$52,492		IOTAL		=	\$28,339

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

FLOR COMF	IL <u>DA</u> PUBI PANY: KET NO.:	SLIC SERVICE COMMISSION PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS 20170179-GU	OPC ROG 8-175	EXPLANATION ADJUSTED F	: PROVIDE REVENUES FOR GROWTH ONLY FO	CALCULATED AT DR THE PROJECT AS PROPOSED.	E PRESENT RA ED TEST YEA	ATES, PRESENT RATES R, AND FINAL RATES	5	T H P W	YPE OF DATA SH IISTORIC BASE Y ROJECTED TEST /ITNESS: D. NIK(OWN: EAR: 12/31/16 YEAR: 12/31/18 DLICH		
1			PRES	SENT RATE STR	JCTURE	PRESENT R	ATES ADJ FO	R GROWTH ONLY	FINAL PROPOSED RATE STRUCTURE					
LINE NO.	RATE SC	CHEDULE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	RATE SCHEDULE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE		
	СОММЕ	RCIAL SALES AND TRANSPORTATIO	N						COMMERCIAL SALES AND TRANSPO	RTATION				
1 2 3 4	GS-1	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	7,657 227,586 7,657	\$8.00000 \$0.56213 \$2.62000	\$61,256 \$127,933 \$20,061 \$209,250	9,416 258,728 9,416	\$8.00000 \$0.56213 \$2.62000	\$75,328 \$145,439 \$24,670 \$245,437	GS-1 CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	9,416 258,728 9,416	\$25.0000 \$0.4003 \$0.0000	\$235,400 \$103,582 \$0 \$338,982		
5 6 7 8	GS-100	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	3,177 171,974 3,177	\$9.50000 \$0.52248 \$2.62000	\$30,182 \$89,853 \$8,324 \$128,358	3,166 157,497 3,166	\$9.50000 \$0.52248 \$2.62000	\$30,077 \$82,289 \$8,295 \$120,661	GS-1 CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	3,166 157,497 3,166	\$25.0000 \$0.4003 \$0.0000	\$79,150 \$63,054 <u>\$0</u> \$142,204		
9 10 11 12	GS-220	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	5,181 249,977 5,181	\$11.00000 \$0.49531 \$2.62000	\$56,991 \$123,816 \$13,574 \$194,381	5,602 282,920 5,602	\$11.00000 \$0.49531 \$2.62000	\$61,622 \$140,133 \$14,677 \$216,432	GS-1 CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	5,602 282,920 5,602	\$25.0000 \$0.4003 \$0.0000	\$140,050 \$113,267 \$0 \$253,317		
13 14 15 16	GS-600	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	6,090 691,898 6,090	\$12.00000 \$0.43663 \$2.62000	\$73,080 \$302,103 \$15,956 \$391,139	6,736 780,635 6,736	\$12.00000 \$0.43663 \$2.62000	\$80,832 \$340,849 <u>\$17,648</u> \$439,329	GS-1 CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	6,736 780,635 6,736	\$25.0000 \$0.4003 \$0.0000	\$168,400 \$312,527 \$0 \$480,927		
17 18 19 20	GS-1.2K	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	34,265 10,152,722 34,265	\$15.00000 \$0.31715 \$2.62000	\$513,975 \$3,219,936 \$89,774 \$3,823,685	34,991 10,902,398 34,991	\$15.00000 \$0.31715 \$2.62000	\$524,865 \$3,457,696 <u>\$91,676</u> \$4,074,237	GS-1 CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	34,991 10,902,398 34,991	\$25.0000 \$0.4003 \$0.0000	\$874,775 \$4,364,768 \$0 \$5,239,543		
21 22 23 24	GS-6K	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	28,792 25,720,064 28,792	\$30.00000 \$0.27487 \$4.85000	\$863,760 \$7,069,674 \$139,641 \$8,073,075	28,538 28,127,107 28,538	\$30.00000 \$0.27487 \$4.85000	\$856,140 \$7,731,298 \$138,409 \$8,725,847	GS-6K CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	28,538 28,127,107 28,538	\$35.0000 \$0.3581 \$0.0000 =	\$998,830 \$10,073,650 \$0 \$11,072,480		
25 26 27 28	GS-25K	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	3,880 10,518,645 3,880	\$80.00000 \$0.27618 \$4.85000	\$310,400 \$2,905,039 \$18,818 \$3,234,257	3,795 10,966,089 3,795	\$80.00000 \$0.27618 \$4.85000	\$303,600 \$3,028,614 \$18,406 \$3,350,620	GS-25K CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	3,795 10,966,089 3,795	\$150.0000 \$0.3382 \$0.0000 =	\$569,250 \$3,708,916 \$0 \$4,278,166		
29 30 31 32	GS-60K	CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	854 7,753,377 854	\$150.00000 \$0.27477 \$4.85000	\$128,100 \$2,130,395 \$4,142 \$2,262,637	883 6,420,012 883	\$150.00000 \$0.27477 \$4.85000	\$132,450 \$1,764,027 <u>\$4,283</u> \$1,900,759	GS-25K CUSTOMER CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	883 6,420,012 883	\$150.0000 \$0.3382 \$0.0000 _	\$132,450 \$2,171,356 <u>\$0</u> \$2,303,806		
33 34 35 36 37	GS-120K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	507 516,160 8,079,386 507	\$250.00000 \$0.28900 \$0.18084 \$4.85000	\$126,750 \$149,170 \$1,461,076 \$2,459 \$1,612,706	612 527,971 9,316,392 612	\$250.00000 \$0.28900 \$0.18084 \$4.85000	\$153,000 \$152,584 \$1,684,776 \$2,968 \$1,840,328	GS-120K CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	612 527,971 9,316,392 527,971	\$300.0000 \$0.5750 \$0.2723 \$0.0000 _	\$183,600 \$303,584 \$2,537,002 \$0 \$2,840,586		
38 39 40 41 42	GS-250K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	555 1,995,610 23,876,304 555	\$300.00000 \$0.28900 \$0.17191 \$4.85000	\$166,500 \$576,731 \$4,104,575 \$2,692 \$4,683,998	600 1,496,532 25,122,990 600	\$300.00000 \$0.28900 \$0.17191 \$4.85000	\$180,000 \$432,498 \$4,318,893 \$2,910 \$4,754,301	GS-120K CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	600 1,496,532 25,122,990 1,496,532	\$300.0000 \$0.5750 \$0.2723 \$0.0000 _	\$180,000 \$860,506 \$6,841,390 \$0 \$7,701,897		

COST OF SERVICE

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Exhib	it DJN -21 - SC⊦	EDULE E-2			(COST OF SERVIC	E				1	PAGE 3 OF 3		
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE REVENUES COMPANY: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS ADJUSTED FOR GROWTH ONLY FC DOCKET NO.: 20170179-GU						S CALCULATED A OR THE PROJECT AS PROPOSED.	T PRESENT R ED TEST YEA	-	TYPE OF DATA SHOWN: HISTORIC BASE YEAR: 12/31/16 PROJECTED TEST YEAR: 12/31/18 WITNESS: D. NIKOLICH					
			PRE	SENT RATE STR	UCTURE	PRESENT F	ATES ADJ FO	OR GROWTH ONLY		FINAL P	ROPOSED RATE ST	E STRUCTURE		
LINE NO.	RATE SCHEDULE		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	RATE SCHEDUL	.E	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
1 2 3 4 5	GS-1,250K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	62 1,342,095 14,748,734 62	\$500.00000 \$0.28900 \$0.12225 \$4.85000	\$31,000 \$387,866 \$1,803,033 <u>\$301</u> \$2,191,199	48 1,494,284 8,514,500 48	\$500.00000 \$0.28900 \$0.12225 \$4.85000	\$24,000 \$431,848 \$1,040,898 <u>\$233</u> \$1,472,979	GS-1,250K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE SAFE CHARGE TOTAL	48 1,494,284 8,514,500 1,494,284	\$500.0000 \$0.5750 \$0.1406 \$0.0000	\$24,000 \$859,213 \$1,197,101 \$0 \$2,056,315	
6 7 8	NATURAL GAS VEHICLES	CUSTOMER CHARGE ENERGY CHARGE TOTAL	0 0	\$15.00000 \$0.23232	\$0 \$0 \$0	0 0	\$15.00000 \$0.23232	\$0 \$0 \$0	NATURAL GAS VEHICLES	CUSTOMER CHARGE ENERGY CHARGE TOTAL	0 0	\$25.00000 \$0.40035	\$0 \$0 \$0	
9 10 11 12	LES	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	36 309,145 5,849,394	\$500.00000 \$0.28900 \$0.12225	\$18,000 \$89,343 \$715,088 \$822,431	36 309,135 7,098,600	\$500.00000 \$0.28900 \$0.12225	\$18,000 \$89,340 \$867,804 \$975,144	LES	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	36 309,135 7,098,600	\$500.00000 \$0.57500 \$0.14060	\$18,000 \$177,753 \$998,032 \$1,193,785	
13 14 15	CONTRACT DEMAND	CUSTOMER CHARGE ENERGY CHARGE TOTAL	12 16,450,792	\$400.00000 \$0.04751	\$4,800 \$781,546 \$786,346	12 5,492,320	\$400.00000 \$0.03000	\$4,800 \$164,770 \$169,570	CONTRACT DEMAND	CUSTOMER CHARGE ENERGY CHARGE TOTAL	12 5,492,320	\$500.00000 \$0.07156	\$6,000 \$393,040 \$399,040	
16 17 19	TPS	CUSTOMER CHARGE Per CUSTOMER CHARGE TOTAL	156 31,662	\$400.0000 \$5.9200	\$62,400 \$187,439 \$249,839	156 33,795	\$400.00000 \$5.92000	\$62,400 \$200,066 \$262,466	TPS	CUSTOMER CHARGE Per CUSTOMER CHAR TOTAL	156 (33,795	\$400.0000 \$6.05	\$62,400 \$204,349 \$266,749	
20	GRAND TOTAL				\$51,230,148			\$51,258,103					\$62,485,418	

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