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April 7, 2023

VIA ELECTRONIC FILING

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

Re: Docket No. 20220069-GU
In re: Petition for rate increase by Florida City Gas

Dear Mr. Teitzman:

On behalf of Florida City Gas, please find the following documents enclosed for filing in the above-referenced docket:

- Attachment 1 – Revised MFR Schedules E-1, E-2, E-5, and E-6
- Attachment 2 – Revised MFR Schedules H-1 through H-3
- Attachment 3 – Revised Tariff Sheets (*clean version*)
- Attachment 4 – Revised Tariff Sheets (*legislative version*)

Each of the foregoing documents have been revised and updated in accordance with the Florida Public Service Commission's vote of March 28, 2023, in the above-referenced matter.

Copies of the foregoing are being served in accordance with the attached certificate of service. If you or your staff have any question regarding this filing, please contact me at (561) 691-7144.

Respectfully submitted,

s/Christopher T. Wright
Christopher T. Wright
Fla. Auth. House Counsel No. 1007055

Enclosures

cc: Kenneth A. Hoffman (ken.hoffman@fpl.com)
Joel Baker (joel.baker@fpl.com)
Certificate of Service

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 7th day of April 2023:

<p>Walter Trierweiler, Esquire Matthew Jones, Esquire Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 wtrierwe@psc.state.fl.us majones@psc.state.fl.us <i>For Commission Staff</i></p>	<p>Office of Public Counsel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Gentry.richard@leg.state.fl.us wessling.mary@leg.state.fl.us <i>For Office of Public Counsel</i></p>
<p>Beth Keating Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601 Tallahassee, FL 32301 BKeating@gunster.com <i>For Florida City Gas</i></p>	<p>T. Jernigan/H. Buchanan/E. Payton/ R. Franjul/M. Duffy 139 Barnes Drive, Suite 1 Tyndall AFB FL 32403 thomas.jernigan.3@us.af.mil holly.buchanan.1@us.af.mil ebony.payton.ctr@us.af.mil rafael.franjul@us.af.mil ULFSC.Tyndall@us.af.mil Marcus.duffy.3@us.af.mil <i>For Federal Executive Agencies</i></p>
<p>Jon C. Moyle, Jr. Karen A. Putnal Moyle Law Firm, P.A. 118 North Gadsden Street Tallahassee, Florida 32301 jmoyle@moylelaw.com kputnal@moylelaw.com mqualls@moylelaw.com <i>For FIPUG</i></p>	

s/ Christopher T. Wright
Christopher T. Wright
Fla. Auth. House Counsel No. 1007055

Attorney for Florida City Gas

ATTACHMENT 1

Revised MFR Schedules E-1, E-2, E-5, and E-6

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Therm sales and revenues by rate schedule under present rates.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose, Mark Campbell

LINE NO.		SALES AND TRANSPORTATION SERVICE:														CONTRACT DEMAND	STANDBY GENERATORS*		TPS	TOTAL	
		RS-1	RS-100	RS-600	GAS LIGHTING*	GS-1	GS-6K	GS-25K	GS-120K	GS-1,250K	GS-11M	GS-25M	NATURAL GAS VEHICLES	LES	RS/G**		CS/G**				
1	NO. OF BILLS	425,462	847,628	15,790	12	64,337	28,600	4,552	1,195	102							24	140	422	120	1,388,384
2	THERM SALES	2,772,232	13,270,981	1,149,966	18,177	13,029,565	25,483,514	13,437,510	37,126,181	23,793,977							38,042,340	341	16,885	-	168,141,668
3	UNBILLED THERM SALES	-	-	-	-	-	-	-	-	-							-	-	-	-	-
4	TOTAL THERM SALES	2,772,232	13,270,981	1,149,966	18,177	13,029,565	25,483,514	13,437,510	37,126,181	23,793,977							38,042,340	341	16,885	-	168,141,668
5	CUSTOMER CHARGE REVENUE	\$5,172,417	\$12,606,850	\$307,034	\$0	\$1,621,637	\$1,029,881	\$671,454	\$354,340	\$49,800							\$28,800	2,162	9,261	\$48,000	\$21,901,636
6	BASE NON-FUEL REVENUE	\$1,273,926	\$5,372,322	\$597,415	\$10,768	\$4,910,395	\$8,769,021	\$4,715,030	\$8,906,600	\$3,595,916							\$2,203,663	59	\$7,183	\$223,376	\$40,585,674
7	UNBILLED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							\$0	\$0	\$0	\$0	\$0
8	TOTAL BASE NON-FUEL REVENUE	\$6,446,343	\$17,979,172	\$904,450	\$10,768	\$6,532,032	\$9,798,903	\$5,386,483	\$9,260,940	\$3,645,716							\$2,232,463	\$2,221	\$16,444	\$271,376	\$62,487,309
9	FUEL REVENUE	\$1,579,640	\$7,641,376	\$667,413	\$10,627	\$4,959,555	\$5,899,469	\$2,014,981	\$933,317	\$0							\$0	\$197	\$8,978	\$0	\$23,715,554
10	UNBILLED FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							\$0	\$0	\$0	\$0	\$0
11	TOTAL FUEL REVENUE	\$1,579,640	\$7,641,376	\$667,413	\$10,627	\$4,959,555	\$5,899,469	\$2,014,981	\$933,317	\$0							\$0	\$197	\$8,978	\$0	\$23,715,554
12	OTHER REVENUE(1)	\$1,512,904	\$4,913,306	\$226,928	\$2,138	\$1,705,637	\$2,397,951	\$1,258,628	\$1,569,258	\$485,921							\$300	\$1,291	\$6,552	\$0	\$14,080,814
13	TOTAL REVENUE	\$9,538,887	\$30,533,853	\$1,798,791	\$23,532	\$13,197,223	\$18,096,322	\$8,660,093	\$11,763,514	\$4,131,637							\$2,232,763	\$3,710	\$31,974	\$271,376	\$100,283,677
14	⁽¹⁾ OTHER REVENUE:																				
15	CONNECT, DISCONNECT	\$97,290	\$552,540	\$4,460	\$0	\$80,536	\$29,365	\$2,670	\$900	\$0							\$0	\$960	\$3,250	\$0	\$771,971
16	OTHER	\$247,833	\$898,967	\$15,732	\$0	\$106,851	\$81,269	\$34,098	\$26,850	\$0							\$300	\$140	\$626	\$0	\$1,412,667
17	GROSS RECEIPTS & FRANCHISE TAXES	\$448,644	\$1,553,914	\$103,615	\$952	\$777,130	\$1,198,561	\$621,431	\$629,033	\$104,479							\$0	\$103	\$1,712	\$0	\$5,439,574
19	TOTAL OTHER REVENUE	\$793,767	\$3,005,422	\$123,807	\$952	\$964,517	\$1,309,195	\$656,199	\$656,783	\$104,479	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$1,203	\$5,588	\$0	\$7,624,212

Note: Present revenues above include billed revenues per FCG's billing system and do not include over/under calculations for fuel, unbilled revenues or billed revenue adjustments reflected in the present revenue totals per MFR C-3.

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Therm sales and revenues by rate schedule under present rates, adjusted for growth in bills and therms, without any rate increase.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose, Mark Campbell

LINE NO.		SALES AND TRANSPORTATION SERVICE:																TOTAL	
		RS-1	RS-100	RS-600	GAS LIGHTING*	GS-1	GS-6K	GS-25K	COMMERCIAL GS-120K	GS-1,250K	GS-11M	GS-25M	NATURAL GAS VEHICLES	LES	CONTRACT DEMAND	STANDBY GENERATORS* RSG**	CSG**		TPS
1	NO. OF BILLS	370,532	922,780	16,192	12	69,476	25,198	4,315	1,202	120	-	-	-	-	24	140	422	120	1,410,533
2	THERM SALES	2,637,477	13,783,571	1,207,119	18,177	13,944,629	25,541,488	13,453,559	36,570,110	19,769,498	-	-	-	-	46,704,747	341	16,885	-	173,647,601
3	UNBILLED THERM SALES	550	2,876	252	4	2,913	5,330	2,807	7,494	4,262	-	-	-	-	-	-	-	-	26,489
4	TOTAL THERM SALES	2,638,027	13,786,447	1,207,371	18,181	13,947,542	25,546,818	13,456,366	36,577,604	19,773,760	-	-	-	-	46,704,747	341	16,885	-	173,674,089
5	CUSTOMER CHARGE REVENUE	\$4,446,385	\$13,841,701	\$323,836	\$0	\$1,736,888	\$881,941	\$647,315	\$360,531	\$60,000					\$28,800	\$2,353	\$10,128	\$48,000	\$22,387,878
6	DEMAND CHARGE								\$1,656,762	\$1,275,193									\$2,931,956
7	BASE NON-FUEL REVENUE	\$1,216,404	\$5,566,219	\$636,140	\$10,768	\$5,252,105	\$8,673,889	\$4,373,618	\$7,086,922	\$1,850,623					\$2,570,055	\$178	\$8,363	\$222,971	\$37,468,255
8	UNBILLED BASE NON-FUEL REVENUE	\$837	\$4,372	\$383	\$6	\$4,428	\$8,101	\$4,267	\$11,391	\$6,479									\$40,263
9	TOTAL BASE NON-FUEL REVENUE	\$5,663,626	\$19,412,292	\$960,359	\$10,773	\$6,993,421	\$9,563,931	\$5,025,199	\$9,115,606	\$3,192,295					\$2,598,855	\$2,532	\$18,491	\$270,971	\$62,828,352
10	OTHER REVENUE	\$301,066	\$1,567,010	\$17,789	(\$61)	\$172,968	\$14,315	(\$16,211)	(\$96,751)	(\$69,523)					\$300	\$1,100	\$4,514	\$0	\$1,896,516
11	OFF-SYSTEM SALES																		\$0
12	TOTAL REVENUE	\$5,964,692	\$20,979,302	\$978,148	\$10,712	\$7,166,389	\$9,578,246	\$5,008,988	\$9,018,855	\$3,122,772					\$2,599,155	\$3,632	\$23,005	\$270,971	\$64,724,868
13	DIFF. IN NO. OF BILLS	(54,930)	75,152	402	-	5,139	(3,402)	(237)	7	18				-	-	-	-	-	22,149
14	DIFF. IN THERM SALES	(134,755)	512,590	57,153	-	915,064	57,974	16,049	(556,070)	(4,024,479)				8,662,407	-	-	-	-	5,505,932
15	DIFF. IN CUSTOMER CHARGE REVENUE	(\$726,031)	\$1,234,851	\$16,802	\$0	\$115,252	(\$147,940)	(\$24,139)	\$6,191	\$10,200				\$0	\$191	\$867	\$0	\$0	\$486,243
16	DIFF. IN BASE NON-FUEL REVENUE	(\$782,717)	\$1,433,120	\$55,909	\$6	\$461,390	(\$234,971)	(\$361,284)	(\$145,333)	(\$453,421)				\$366,392	\$310	\$2,047	(\$405)	(\$405)	\$341,043
17	DIFF. IN OTHER REVENUE	(\$1,211,838)	(\$3,346,296)	(\$209,139)	(\$2,199)	(\$1,532,669)	(\$2,383,636)	(\$1,274,839)	(\$1,666,008)	(\$555,444)				\$0	(\$191)	(\$2,039)	\$0	\$0	(\$12,184,299)
18	DIFF. IN TOTAL REVENUE	(\$2,720,586)	(\$678,325)	(\$136,428)	(\$2,193)	(\$956,028)	(\$2,766,548)	(\$1,660,263)	(\$1,805,151)	(\$998,666)				\$366,392	\$310	\$876	(\$405)	(\$405)	(\$11,357,013)

*Therm sales include forecast adjustments for Stand by Generation (RSG, CSG) and Gas lighting rate schedules
 **Number of bills includes forecast adjustments for Stand by Generation (RSG, CSG) and Third Party Supplier rate schedules
 *** Differences in Revenues do not include Fuel revenues

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Therm sales and revenues by rate schedule under proposed rates.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose, Mark Campbell

LINE NO.		SALES AND TRANSPORTATION SERVICE:														CONTRACT DEMAND	STANDBY GENERATORS*		TPS	TOTAL
		RS-1	RESIDENTIAL RS-100	RS-600	GAS LIGHTING*	GS-1	GS-6K	GS-25K	COMMERCIAL GS-120K	GS-1,250K	GS-11M	GS-25M	NATURAL GAS VEHICLES	LES	RSG**		CSG**			
1	NO. OF BILLS (1)	370,532	922,780	16,192	12	69,476	25,198	4,315	1,202	120						24	140	422	120	1,410,533
2	THERM SALES (2)	2,637,477	13,783,571	1,207,119	18,177	13,944,629	25,541,488	13,453,559	36,570,110	19,789,498						46,704,747	341	16,885	0	173,647,601
3	CUSTOMER CHARGE REVENUE	\$6,669,578	\$17,532,821	\$404,795	\$0	\$2,153,741	\$1,108,726	\$811,301	\$450,664	\$75,000						\$28,800	\$3,500	\$15,192	\$48,000	\$29,302,118
4	DEMAND CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2071673.32	1594546.17						0.00	0.00	0.00	0.00	\$3,666,219
5	BASE NON-FUEL REVENUE	\$1,784,702	\$7,914,864	\$854,628	\$10,790	\$8,080,773	\$12,444,324	\$5,925,755	\$10,362,506	\$2,782,161						\$2,570,055	\$196	\$9,785	\$228,242	\$52,968,581
6	UNBILLED	\$1,138	\$5,946	\$521	\$8	\$6,023	\$11,018	\$5,804	\$15,493	\$8,812										\$54,762
7	OTHER REVENUE (3)	\$321,776	\$1,680,675	\$18,554	(\$61)	\$181,768	\$15,210	(\$16,211)	(\$96,751)	(\$69,523)						\$300	\$1,220	\$4,634	\$0	\$2,041,591
8	TOTAL REVENUE	\$8,777,193	\$27,134,106	\$1,278,499	\$10,737	\$10,422,305	\$13,579,278	\$6,726,648	\$12,803,586	\$4,390,996						\$2,599,155	\$4,916	\$29,611	\$276,242	\$88,033,271
9	INCREASE																			
10	DOLLAR AMOUNT(4)	\$2,330,851	\$9,154,934	\$374,049	(\$30)	\$3,890,273	\$3,780,375	\$1,340,165	\$3,542,646	\$745,280						\$366,692	\$2,694	\$13,166	\$4,866	\$25,545,962
11	DOLLAR AMOUNT(5)	\$8,777,193	\$27,134,106	\$1,278,499	\$10,737	\$10,422,305	\$13,579,278	\$6,726,648	\$12,803,586	\$4,390,996						\$2,599,155	\$4,916	\$29,611	\$276,242	\$88,033,271
12	% NON-FUEL	36.16%	50.92%	41.36%	-0.28%	59.56%	38.58%	24.88%	38.25%	20.44%						16.43%			1.79%	40.88%
13	% TOTAL	24.44%	29.98%	20.79%	-0.13%	29.48%	20.89%	15.48%	30.12%	18.04%						16.42%			1.79%	25.47%

- 14 ⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT
- 15 ⁽²⁾ REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT
- 16 ⁽³⁾ OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

	PROPOSED	
	CHARGE	REVENUE
17 CONNECTION CHARGE	\$50.00-\$200.00	857,070
18 COLLECTION IN LIEU OF DISCONNECT CHARG	\$25.00-\$32.00	76,825
19 RECONNECT CHARGE	\$40.00-\$100.00	125,745
20 BAD CHECKS	\$ 25.00	
21 LATE PAYMENT CHARGES	\$5.00 OR 1.5%	1,244,657
22 NSF FEE	\$ 25.00	46,808
23 ACCOUNT TRANSFER	\$ 20.00	4,040
24 FAILED TRIP	\$ 20.00	60
25 GENERAL ADJUSTMENT		
26 METER READ		25,200
27 CUSTOMER REQUEST METER TEST		129
28 TEMPORARY DISCONNECT	\$35.00-\$45.00	14,905
29 CHANGE OF ACCOUNT	\$ 20.00	96,720
30 AMORT. ADJUSTMENT		(450,769)
31 Total	\$	2,041,291

- 32 ⁽⁴⁾ TOTAL BASE REVENUES BY CLASS DIFFER FROM H-1, P. 1-2 DUE TO THE INCLUSION OF CONTRACT DEMAND AS A SEPARATE RATE CLASS IN THIS SCHEDULE (VS. A REVENUE CREDIT IN H-1)
- 33 ⁽⁵⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR
- 34 ⁽⁶⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

*Therm sales include forecast adjustments for Stand by Generation (RSG, CSG) and Gas lighting rate schedules
 **Number of bills includes forecast adjustments for Stand by Generation (RSG, CSG) and Third Party Supplier rate schedules

Florida Public Service Commission

Explanation: Provide revenues calculated at present rates, present rates adjusted for growth only for the projected test year, and final rates as proposed.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	RATE SCHEDULE	PRESENT RATE STRUCTURE ⁽¹⁾			PRESENT RATES ADJ FOR GROWTH ONLY			FINAL PROPOSED RATES			
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE	
1	RESIDENTIAL										
2	RS-1	CUSTOMER CHARGE	425,462	\$12.00	\$5,172,417	370,532	\$12.00	\$4,446,385	370,532	\$18.00	\$6,669,578
3		ENERGY CHARGE	2,772,232	\$0.46120	\$1,273,926	2,637,477	\$0.46120	\$1,216,404	2,637,477	\$0.67667	\$1,784,702
4		TOTAL			\$6,446,343			\$5,662,789			\$8,454,279
6	RS-100	CUSTOMER CHARGE	847,628	\$15.00	\$12,606,850	922,780	\$15.00	\$13,841,701	922,780	\$19.00	\$17,532,821
7		ENERGY CHARGE	13,270,981	\$0.40383	\$5,372,322	13,783,571	\$0.40383	\$5,566,219	13,783,571	\$0.57421	\$7,914,664
8		TOTAL			\$17,979,172			\$19,407,920			\$25,447,485
10	RS-600	CUSTOMER CHARGE	15,790	\$20.00	\$307,034	16,192	\$20.00	\$323,836	16,192	\$25.00	\$404,795
11		ENERGY CHARGE	1,149,966	\$0.52699	\$597,415	1,207,119	\$0.52699	\$636,140	1,207,119	\$0.70799	\$854,628
12		TOTAL			\$904,450			\$959,976			\$1,259,424
14	GAS LIGHTING	CUSTOMER CHARGE	12	\$0.00	\$0	12	\$0.00	\$0	12	\$0.00	\$0
15		ENERGY CHARGE	18,177	\$0.59237	\$10,768	18,177	\$0.59237	\$10,768	18,177	\$0.59363	\$10,790
16		TOTAL			\$10,768			\$10,768			\$10,790
18	COMMERCIAL AND INDUSTRIAL										
18	GS-1	CUSTOMER CHARGE	64,337	\$25.00	\$1,621,637	69,476	\$25.00	\$1,736,888	69,476	\$31.00	\$2,153,741
19		ENERGY CHARGE	13,029,565	\$0.37664	\$4,910,395	13,944,629	\$0.37664	\$5,252,105	13,944,629	\$0.57949	\$8,080,773
20		TOTAL			\$6,532,032			\$6,988,993			\$10,234,514
22	GS-6K	CUSTOMER CHARGE	28,600	\$35.00	\$1,029,881	25,198	\$35.00	\$881,941	25,198	\$44.00	\$1,108,726
23		ENERGY CHARGE	25,483,514	\$0.33960	\$8,769,021	25,541,488	\$0.33960	\$8,673,889	25,541,488	\$0.48722	\$12,444,324
24		TOTAL			\$9,798,903			\$9,555,830			\$13,553,050
26	GS-25K	CUSTOMER CHARGE	4,552	\$150.00	\$671,454	4,315	\$150.00	\$647,315	4,315	\$188.00	\$811,301
27		ENERGY CHARGE	13,437,510	\$0.32509	\$4,715,030	13,453,559	\$0.32509	\$4,373,618	13,453,559	\$0.44046	\$5,925,755
28		TOTAL			\$5,386,483			\$5,020,932			\$6,737,056
30	GS-120K	CUSTOMER CHARGE	1,195	\$300.00	\$347,140	1,178	\$300.00	\$353,331	1,178	\$375.00	\$441,664
31		DEMAND CHARGE	2,730,470	\$0.575	\$1,578,011	2,722,482	\$0.575	\$1,565,427	2,722,482	\$0.719	\$1,957,464
32		ENERGY CHARGE	34,798,823	\$0.19379	\$6,786,235	34,093,686	\$0.19379	\$6,607,016	34,093,686	\$0.28336	\$9,860,787
33		TOTAL			\$8,711,366			\$8,525,774			\$12,059,916
35	GS-1,250K	CUSTOMER CHARGE	102	\$500.00	\$43,800	108	\$500.00	\$54,000	108	\$625.00	\$67,500
36		DEMAND CHARGE	2,083,665	\$0.575	\$1,183,477	2,069,936	\$0.575	\$1,190,213	2,069,936	\$0.719	\$1,488,284
37		ENERGY CHARGE	22,083,587	\$0.09361	\$2,167,349	17,949,558	\$0.09361	\$1,680,258	17,949,558	\$0.14073	\$2,526,041
38		TOTAL			\$3,394,626			\$2,924,471			\$4,081,825
40	NATURAL GAS	CUSTOMER CHARGE	-	\$25.00	\$0	0	\$25.00	\$0	0	\$31.00	\$0
41	VEHICLES	ENERGY CHARGE	0	\$0.23232	\$0	0	\$0.23232	\$0	0	\$0.23232	\$0
42		TOTAL			\$0			\$0			\$0
43	LES GS-120k	CUSTOMER CHARGE	24	\$300.00	\$7,200	24	\$300.00	\$7,200	24	\$375.00	\$9,000
44		DEMAND CHARGE	158,844	\$0.575	\$91,335	158,844	\$0.575	\$91,335	158,844	\$0.719	\$114,209
45		ENERGY CHARGE	2,327,358	\$0.19379	\$451,019	2,476,424	\$0.19379	\$479,906	2,476,424	\$0.28336	\$701,719
46		TOTAL			\$549,554			\$578,441			\$824,928
47	LES GS-1250k	CUSTOMER CHARGE	12	\$500.00	\$6,000	12	\$500.00	\$6,000	12	\$625.00	\$7,500
48		DEMAND CHARGE	147,792	\$0.575	\$84,980	147,792	\$0.575	\$84,980	147,792	\$0.719	\$106,262
49		ENERGY CHARGE	1,710,390	\$0.09361	\$160,110	1,819,940	\$0.09361	\$170,365	1,819,940	\$0.14073	\$256,120
50		TOTAL			\$251,090			\$261,345			\$369,883
51	CONTRACT	CUSTOMER CHARGE			\$28,800			\$28,800			\$28,800
52	DEMAND ⁽²⁾	ENERGY CHARGE			\$2,203,663			\$2,570,055			\$2,570,055
53		TOTAL			\$2,232,463			\$2,598,855			\$2,598,855
54	RSG	CUSTOMER CHARGE	140	\$16.81	\$2,353	140	\$16.81	\$2,353	140	\$25.00	\$3,500
55		ENERGY CHARGE	341	\$0.52248	\$178	341	\$0.52248	\$178	341	\$0.57421	\$196
56		TOTAL			\$2,221			\$2,532			\$3,696
58	CSG	CUSTOMER CHARGE	422	\$24.00	\$9,261	422	\$24.00	\$10,128	422	\$36.00	\$15,192
59		ENERGY CHARGE	16,885	\$0.49531	\$7,183	16,885	\$0.49531	\$8,363	16,885	\$0.57949	\$9,785
60		TOTAL			\$16,444			\$18,491			\$24,977
62	TPS	CUSTOMER CHARGE	120	\$400.00	\$48,000	120	\$400.00	\$48,000	120	\$400.00	\$48,000
63		PER CUSTOMER CHARGE	33,396	\$6.0700	\$223,376	36,733	\$6.0700	\$222,971	36,733	\$6.2135	\$228,242
64		TOTAL			\$271,376			\$270,971			\$276,242
65	GS- 11M	CUSTOMER CHARGE	0	\$1,000.00	\$0	0	\$1,000.00	\$0	0	\$1,250.00	\$0
66		DEMAND CHARGE	0	\$0.575	\$0	0	\$0.575	\$0	0	\$0.719	\$0
67		ENERGY CHARGE	0	\$0.08000	\$0	0	\$0.08000	\$0	0	\$0.10320	\$0
68		TOTAL			\$0			\$0			\$0
69		TOTAL			\$0			\$0			\$0
70	GS-25M	CUSTOMER CHARGE	0	\$2,000.00	\$0	0	\$2,000.00	\$0	0	\$2,500.00	\$0
71		DEMAND CHARGE	0	\$0.575	\$0	0	\$0.575	\$0	0	\$0.719	\$0
72		ENERGY CHARGE	0	\$0.04000	\$0	0	\$0.04000	\$0	0	\$0.05160	\$0
73		TOTAL			\$0			\$0			\$0
74		TOTAL			\$0			\$0			\$0
75	GRAND TOTAL				\$62,487,309			\$62,788,089			\$85,936,919

⁽¹⁾ "Present Rate Structure" revenues are based on final billed revenues from FCG's billing system and are not calculated by multiplying Price X Quantity

⁽²⁾ The rates for the contract demand have not been included as they are negotiated rates that are fixed for the duration of the contract term and not subject to changes as part of the proposed base rate increase

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the residential rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.		PRESENT RATES (RS-1)			PROPOSED RATES (RS-1)	
1	CUSTOMER CHARGE	\$12.00			CUSTOMER CHARGE	\$18.00
2	ENERGY CHARGE	\$0.46120	PER THERM		ENERGY CHARGE	\$0.67667 PER THERM
3			GAS COST	0.79055	PER THERM	
4			THERM USAGE INCREMENT	2	THERMS	
5			AVERAGE USAGE PER CUSTOMER	7	THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$12.00	\$12.00	\$18.00	\$18.00	50.00%	50.00%
7	2	\$12.92	\$14.50	\$19.35	\$20.93	49.77%	44.34%
8	4	\$13.84	\$17.01	\$20.71	\$23.87	49.56%	40.35%
9	6	\$14.77	\$19.51	\$22.06	\$26.80	49.39%	37.38%
10	8	\$15.69	\$22.01	\$23.41	\$29.74	49.23%	35.09%
11	10	\$16.61	\$24.52	\$24.77	\$32.67	49.09%	33.26%
12	12	\$17.53	\$27.02	\$26.12	\$35.61	48.96%	31.77%
13	14	\$18.46	\$29.52	\$27.47	\$38.54	48.85%	30.54%
14	16	\$19.38	\$32.03	\$28.83	\$41.48	48.75%	29.50%
15	18	\$20.30	\$34.53	\$30.18	\$44.41	48.66%	28.61%
16	20	\$21.22	\$37.04	\$31.53	\$47.34	48.57%	27.84%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the residential rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	<u>PRESENT RATES (RS-100)</u>				<u>PROPOSED RATES (RS-100)</u>			
1	CUSTOMER CHARGE	\$15.00		CUSTOMER CHARGE	\$19.00			
2	ENERGY CHARGE	\$0.40383	PER THERM	ENERGY CHARGE	\$0.57421	PER THERM		
3		GAS COST		0.79055	PER THERM			
4		THERM USAGE INCREMENT		4	THERMS			
5		AVERAGE USAGE PER CUSTOMER		15	THERMS/MONTH			
		<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
6		0	\$15.00	\$15.00	\$19.00	\$19.00	26.67%	26.67%
7		4	\$16.62	\$19.78	\$21.30	\$24.46	28.18%	23.67%
8		8	\$18.23	\$24.56	\$23.59	\$29.92	29.42%	21.84%
9		12	\$19.85	\$29.33	\$25.89	\$35.38	30.46%	20.61%
10		16	\$21.46	\$34.11	\$28.19	\$40.84	31.34%	19.72%
11		20	\$23.08	\$38.89	\$30.48	\$46.30	32.10%	19.05%
12		24	\$24.69	\$43.67	\$32.78	\$51.75	32.76%	18.53%
13		28	\$26.31	\$48.44	\$35.08	\$57.21	33.34%	18.11%
14		32	\$27.92	\$53.22	\$37.37	\$62.67	33.85%	17.76%
15		36	\$29.54	\$58.00	\$39.67	\$68.13	34.31%	17.47%
16		40	\$31.15	\$62.78	\$41.97	\$73.59	34.72%	17.23%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the residential rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	<u>PRESENT RATES (RS-600)</u>				<u>PROPOSED RATES (RS-600)</u>			
1	CUSTOMER CHARGE	\$20.00		CUSTOMER CHARGE	\$25.00			
2	ENERGY CHARGE	\$0.52699 PER THERM		ENERGY CHARGE	\$0.70799 PER THERM			
3		GAS COST		0.79055	PER THERM			
4		THERM USAGE INCREMENT		30	THERMS			
5		AVERAGE USAGE PER CUSTOMER		75	THERMS/MONTH			
		PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE	
	THERM USAGE	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	
6	0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%	
7	30	\$35.81	\$59.53	\$46.24	\$69.96	29.13%	17.52%	
8	60	\$51.62	\$99.05	\$67.48	\$114.91	30.72%	16.01%	
9	90	\$67.43	\$138.58	\$88.72	\$159.87	31.57%	15.36%	
10	120	\$83.24	\$178.10	\$109.96	\$204.82	32.10%	15.00%	
11	150	\$99.05	\$217.63	\$131.20	\$249.78	32.46%	14.77%	
12	180	\$114.86	\$257.16	\$152.44	\$294.74	32.72%	14.61%	
13	210	\$130.67	\$296.68	\$173.68	\$339.69	32.92%	14.50%	
14	240	\$146.48	\$336.21	\$194.92	\$384.65	33.07%	14.41%	
15	270	\$162.29	\$375.74	\$216.16	\$429.61	33.19%	14.34%	
16	300	\$178.10	\$415.26	\$237.40	\$474.56	33.30%	14.28%	

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the commercial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.		PRESENT RATES			PROPOSED RATES	
1	THERMS PER MANTLE	18			THERMS PER MANTLE 18	
2	ENERGY CHARGE	\$0.59237	PER THERM		ENERGY CHARGE \$0.59363 PER THERM	
3			GAS COST	0.79055	PER THERM	
4			THERM USAGE INCREMENT	18	THERMS	
5			AVERAGE USAGE PER CUSTOMER	1,515	THERMS/MONTH	

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	18	\$10.66	\$24.89	\$10.69	\$24.92	0.00%	0.00%
7	36	\$21.33	\$49.79	\$21.37	\$49.83	0.21%	0.09%
8	54	\$31.99	\$74.68	\$32.06	\$74.75	0.21%	0.09%
9	72	\$42.65	\$99.57	\$42.74	\$99.66	0.21%	0.09%
10	90	\$53.31	\$124.46	\$53.43	\$124.58	0.21%	0.09%
11	108	\$63.98	\$149.36	\$64.11	\$149.49	0.21%	0.09%
12	126	\$74.64	\$174.25	\$74.80	\$174.41	0.21%	0.09%
13	144	\$85.30	\$199.14	\$85.48	\$199.32	0.21%	0.09%
14	162	\$95.96	\$224.03	\$96.17	\$224.24	0.21%	0.09%
15	180	\$106.63	\$248.93	\$106.85	\$249.15	0.21%	0.09%
16	198	\$117.29	\$273.82	\$117.54	\$274.07	0.21%	0.09%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the commercial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-1)				PROPOSED RATES (GS-1)			
1	CUSTOMER CHARGE	\$25.00		CUSTOMER CHARGE	\$31.00			
2	ENERGY CHARGE	\$0.37664 PER THERM		ENERGY CHARGE	\$0.57949 PER THERM			
3		GAS COST		0.79055	PER THERM			
4		THERM USAGE INCREMENT		100	THERMS			
5		AVERAGE USAGE PER CUSTOMER		200	THERMS/MONTH			
		<u>THERM USAGE</u>	<u>PRESENT MONTHLY BILL W/O FUEL</u>	<u>PRESENT MONTHLY BILL WITH FUEL</u>	<u>PROPOSED MONTHLY BILL W/O FUEL</u>	<u>PROPOSED MONTHLY BILL WITH FUEL</u>	<u>PERCENT INCREASE W/O FUEL</u>	<u>PERCENT INCREASE WITH FUEL</u>
6		0	\$25.00	\$25.00	\$31.00	\$31.00	24.00%	24.00%
7		100	\$62.66	\$141.72	\$88.95	\$168.00	41.95%	18.55%
8		200	\$100.33	\$258.44	\$146.90	\$305.01	46.42%	18.02%
9		300	\$137.99	\$375.16	\$204.85	\$442.01	48.45%	17.82%
10		400	\$175.66	\$491.88	\$262.80	\$579.02	49.61%	17.72%
11		500	\$213.32	\$608.60	\$320.75	\$716.02	50.36%	17.65%
12		600	\$250.98	\$725.31	\$378.69	\$853.02	50.88%	17.61%
13		700	\$288.65	\$842.03	\$436.64	\$990.03	51.27%	17.58%
14		800	\$326.31	\$958.75	\$494.59	\$1,127.03	51.57%	17.55%
15		900	\$363.98	\$1,075.47	\$552.54	\$1,264.04	51.81%	17.53%
16		1,000	\$401.64	\$1,192.19	\$610.49	\$1,401.04	52.00%	17.52%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the commercial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-6K)			PROPOSED RATES (GS-6K)		
1	CUSTOMER CHARGE	\$35.00		CUSTOMER CHARGE	\$44.00	
2	ENERGY CHARGE	\$0.33960 PER THERM		ENERGY CHARGE	\$0.48722 PER THERM	
3		GAS COST	\$0.79055 PER THERM			
4		THERM USAGE INCREMENT	200 THERMS			
5		AVERAGE USAGE PER CUSTOMER	1,010 THERMS/MONTH			

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$35.00	\$35.00	\$44.00	\$44.00	25.71%	25.71%
7	200	\$102.92	\$261.03	\$141.44	\$299.55	37.43%	14.76%
8	400	\$170.84	\$487.06	\$238.89	\$555.11	39.83%	13.97%
9	600	\$238.76	\$713.09	\$336.33	\$810.66	40.87%	13.68%
10	800	\$306.68	\$939.12	\$433.78	\$1,066.22	41.44%	13.53%
11	1,000	\$374.60	\$1,165.15	\$531.22	\$1,321.77	41.81%	13.44%
12	1,200	\$442.52	\$1,391.18	\$628.66	\$1,577.32	42.06%	13.38%
13	1,400	\$510.44	\$1,617.21	\$726.11	\$1,832.88	42.25%	13.34%
14	1,600	\$578.36	\$1,843.24	\$823.55	\$2,088.43	42.39%	13.30%
15	1,800	\$646.28	\$2,069.27	\$921.00	\$2,343.99	42.51%	13.28%
16	2,000	\$714.20	\$2,295.30	\$1,018.44	\$2,599.54	42.60%	13.25%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the commercial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-25K)			PROPOSED RATES (GS-25K)		
1	CUSTOMER CHARGE	\$150.00		CUSTOMER CHARGE	\$188.00	
2	ENERGY CHARGE	\$0.32509 PER THERM		ENERGY CHARGE	\$0.44046 PER THERM	
3		GAS COST	\$0.79055 PER THERM			
4		THERM USAGE INCREMENT	400 THERMS			
5		AVERAGE USAGE PER CUSTOMER	3,120 THERMS/MONTH			

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$150.00	\$150.00	\$188.00	\$188.00	25.33%	25.33%
7	400	\$280.04	\$596.26	\$364.18	\$680.40	30.05%	14.11%
8	800	\$410.07	\$1,042.51	\$540.37	\$1,172.81	31.77%	12.50%
9	1,200	\$540.11	\$1,488.77	\$716.55	\$1,665.21	32.67%	11.85%
10	1,600	\$670.14	\$1,935.02	\$892.74	\$2,157.62	33.22%	11.50%
11	2,000	\$800.18	\$2,381.28	\$1,068.92	\$2,650.02	33.58%	11.29%
12	2,400	\$930.22	\$2,827.54	\$1,245.10	\$3,142.42	33.85%	11.14%
13	2,800	\$1,060.25	\$3,273.79	\$1,421.29	\$3,634.83	34.05%	11.03%
14	3,200	\$1,190.29	\$3,720.05	\$1,597.47	\$4,127.23	34.21%	10.95%
15	3,600	\$1,320.32	\$4,166.30	\$1,773.66	\$4,619.64	34.33%	10.88%
16	4,000	\$1,450.36	\$4,612.56	\$1,949.84	\$5,112.04	34.44%	10.83%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the industrial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-120K)			PROPOSED RATES (GS-120K)		
1	CUSTOMER CHARGE	\$300.00		CUSTOMER CHARGE	\$375.00	
2	DEMAND CHARGE	\$0.575	PER THERM	DEMAND CHARGE	\$0.719	PER THERM
3	ENERGY CHARGE	\$0.19379	PER THERM	ENERGY CHARGE	\$0.28336	PER THERM
4			GAS COST	\$0.79055		PER THERM
5			THERM USAGE INCREMENT	5,000		THERMS
6			AVERAGE USAGE PER CUSTOMER	28,950		THERMS/MONTH
7			AVERAGE DEMAND PER CUSTOMER	2,310		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
8	0	\$1,628.25	\$1,628.25	\$2,035.89	\$2,035.89	25.04%	25.04%
9	5,000	\$2,597.20	\$6,549.95	\$3,452.69	\$7,405.44	32.94%	13.06%
10	10,000	\$3,566.15	\$11,471.65	\$4,869.49	\$12,774.99	36.55%	11.36%
11	15,000	\$4,535.10	\$16,393.35	\$6,286.29	\$18,144.54	38.61%	10.68%
12	20,000	\$5,504.05	\$21,315.05	\$7,703.09	\$23,514.09	39.95%	10.32%
13	25,000	\$6,473.00	\$26,236.75	\$9,119.89	\$28,883.64	40.89%	10.09%
14	30,000	\$7,441.95	\$31,158.45	\$10,536.69	\$34,253.19	41.59%	9.93%
15	35,000	\$8,410.90	\$36,080.15	\$11,953.49	\$39,622.74	42.12%	9.82%
16	40,000	\$9,379.85	\$41,001.85	\$13,370.29	\$44,992.29	42.54%	9.73%
17	45,000	\$10,348.80	\$45,923.55	\$14,787.09	\$50,361.84	42.89%	9.66%
18	50,000	\$11,317.75	\$50,845.25	\$16,203.89	\$55,731.39	43.17%	9.61%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the industrial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-1,250K)			PROPOSED RATES (GS-1,250K)		
1	CUSTOMER CHARGE	\$500.00		CUSTOMER CHARGE	\$625.00	
2	DEMAND CHARGE	\$0.575 PER THERM		DEMAND CHARGE	\$0.719 PER THERM	
3	ENERGY CHARGE	\$0.09361 PER THERM		ENERGY CHARGE	\$0.14073 PER THERM	
4			GAS COST	\$0.79055 PER THERM		
5			THERM USAGE INCREMENT	100,000 THERMS		
6			AVERAGE USAGE PER CUSTOMER	166,200 THERMS/MONTH		
7			AVERAGE DEMAND PER CUSTOMER	19,170 THERMS/MONTH		

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
8	0	\$11,522.75	\$11,522.75	\$14,408.23	\$14,408.23	25.04%	25.04%
9	100,000	\$20,883.75	\$99,938.75	\$28,481.23	\$107,536.23	36.38%	7.60%
10	200,000	\$30,244.75	\$188,354.75	\$42,554.23	\$200,664.23	40.70%	6.54%
11	300,000	\$39,605.75	\$276,770.75	\$56,627.23	\$293,792.23	42.98%	6.15%
12	400,000	\$48,966.75	\$365,186.75	\$70,700.23	\$386,920.23	44.38%	5.95%
13	500,000	\$58,327.75	\$453,602.75	\$84,773.23	\$480,048.23	45.34%	5.83%
14	600,000	\$67,688.75	\$542,018.75	\$98,846.23	\$573,176.23	46.03%	5.75%
15	700,000	\$77,049.75	\$630,434.75	\$112,919.23	\$666,304.23	46.55%	5.69%
16	800,000	\$86,410.75	\$718,850.75	\$126,992.23	\$759,432.23	46.96%	5.65%
17	900,000	\$95,771.75	\$807,266.75	\$141,065.23	\$852,560.23	47.29%	5.61%
18	1,000,000	\$105,132.75	\$895,682.75	\$155,138.23	\$945,688.23	47.56%	5.58%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the industrial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (NGV)			PROPOSED RATES (NGV)		
1	CUSTOMER CHARGE	\$25.00		CUSTOMER CHARGE	\$31.00	
2	ENERGY CHARGE	\$0.23232	PER THERM	ENERGY CHARGE	\$0.23232	PER THERM
3		GAS COST	\$0.79055	PER THERM		
4		THERM USAGE INCREMENT	10	THERMS		
5		AVERAGE USAGE PER CUSTOMER	333	THERMS/MONTH		

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$25.00	\$25.00	\$31.00	\$31.00	24.00%	24.00%
7	100	\$48.23	\$127.29	\$54.23	\$133.29	12.44%	4.71%
8	200	\$71.46	\$229.57	\$77.46	\$235.57	8.40%	2.61%
9	300	\$94.70	\$331.86	\$100.70	\$337.86	6.34%	1.81%
10	400	\$117.93	\$434.15	\$123.93	\$440.15	5.09%	1.38%
11	500	\$141.16	\$536.44	\$147.16	\$542.44	4.25%	1.12%
12	600	\$164.39	\$638.72	\$170.39	\$644.72	3.65%	0.94%
13	700	\$187.62	\$741.01	\$193.62	\$747.01	3.20%	0.81%
14	800	\$210.86	\$843.30	\$216.86	\$849.30	2.85%	0.71%
15	900	\$234.09	\$945.58	\$240.09	\$951.58	2.56%	0.63%
16	1,000	\$257.32	\$1,047.87	\$263.32	\$1,053.87	2.33%	0.57%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the industrial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (RSG)			PRESENT RATES (RSG)		
1	CUSTOMER CHARGE	\$16.81		CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.00000	PER THERM; FIRST 14 THERMS	ENERGY CHARGE	\$0.00000	PER THERM; FIRST 14 THERMS
3	ENERGY CHARGE	\$0.52248	PER THERM; 15th THERM AND ABOVE	ENERGY CHARGE	\$0.57421	PER THERM; 15th THERM AND ABOVE
4			GAS COST	\$0.79055		PER THERM
5			THERM USAGE INCREMENT	1		THERMS
6			AVERAGE USAGE PER CUSTOMER	2		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	0	\$16.81	\$16.81	\$25.00	\$25.00	48.72%	48.72%
7	14	\$16.81	\$27.88	\$25.00	\$36.07	48.72%	29.38%
8	15	\$17.33	\$29.19	\$25.57	\$37.43	47.55%	28.23%
9	16	\$17.85	\$30.50	\$26.15	\$38.80	46.45%	27.19%
10	17	\$18.38	\$31.82	\$26.72	\$40.16	45.41%	26.23%
11	18	\$18.90	\$33.13	\$27.30	\$41.53	44.43%	25.35%
12	19	\$19.42	\$34.44	\$27.87	\$42.89	43.50%	24.53%
13	20	\$19.94	\$35.76	\$28.45	\$44.26	42.62%	23.77%
14	21	\$20.47	\$37.07	\$29.02	\$45.62	41.78%	23.07%
15	22	\$20.99	\$38.38	\$29.59	\$46.99	40.99%	22.42%
16	23	\$21.51	\$39.69	\$30.17	\$48.35	40.24%	21.81%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the industrial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-11M)			PRESENT RATES (GS-11M)		
1	CUSTOMER CHARGE	\$1,000.00		CUSTOMER CHARGE	\$1,250.00	
2	DEMAND CHARGE	\$0.575	PER THERM	DEMAND CHARGE	\$0.719	PER THERM
3	ENERGY CHARGE	\$0.080000	PER THERM	ENERGY CHARGE	\$0.103200	PER THERM
4			GAS COST	\$0.79055		PER THERM
5			THERM USAGE INCREMENT	900,000		THERMS
6			AVERAGE USAGE PER CUSTOMER	500,000		THERMS/MONTH
7			AVERAGE DEMAND PER CUSTOMER	50,000		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
8	0	\$29,750	\$29,750	\$37,200	\$37,200	25.04%	25.04%
9	900,000	\$101,750	\$813,245	\$130,080	\$841,575	27.84%	3.48%
10	1,800,000	\$173,750	\$1,596,740	\$222,960	\$1,645,950	28.32%	3.08%
11	2,700,000	\$245,750	\$2,380,235	\$315,840	\$2,450,325	28.52%	2.94%
12	3,600,000	\$317,750	\$3,163,730	\$408,720	\$3,254,700	28.63%	2.88%
13	4,500,000	\$389,750	\$3,947,225	\$501,600	\$4,059,075	28.70%	2.83%
14	5,400,000	\$461,750	\$4,730,720	\$594,480	\$4,863,450	28.74%	2.81%
15	6,300,000	\$533,750	\$5,514,215	\$687,360	\$5,667,825	28.78%	2.79%
16	7,200,000	\$605,750	\$6,297,710	\$780,240	\$6,472,200	28.81%	2.77%
17	8,100,000	\$677,750	\$7,081,205	\$873,120	\$7,276,575	28.83%	2.76%
18	9,000,000	\$749,750	\$7,864,700	\$966,000	\$8,080,950	28.84%	2.75%

Florida Public Service Commission

Explanation: Provide monthly bill comparisons under present and proposed rates for the industrial rate class.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.	PRESENT RATES (GS-25M)			PRESENT RATES (GS-25M)		
1	CUSTOMER CHARGE	\$2,000.00		CUSTOMER CHARGE	\$2,500.00	
2	DEMAND CHARGE	\$0.575	PER THERM	DEMAND CHARGE	\$0.719	PER THERM
3	ENERGY CHARGE	\$0.040000	PER THERM	ENERGY CHARGE	\$0.051600	PER THERM
4			GAS COST	\$0.79055		PER THERM
5			THERM USAGE INCREMENT	1,000,000		THERMS
6			AVERAGE USAGE PER CUSTOMER	1,000,000		THERMS/MONTH
7			AVERAGE DEMAND PER CUSTOMER	75,000		THERMS/MONTH

	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
8	0	\$45,125	\$45,125	\$56,425	\$56,425	25.04%	25.04%
9	1,000,000	\$85,125	\$875,675	\$108,025	\$898,575	26.90%	2.62%
10	2,000,000	\$125,125	\$1,706,225	\$159,625	\$1,740,725	27.57%	2.02%
11	3,000,000	\$165,125	\$2,536,775	\$211,225	\$2,582,875	27.92%	1.82%
12	4,000,000	\$205,125	\$3,367,325	\$262,825	\$3,425,025	28.13%	1.71%
13	5,000,000	\$245,125	\$4,197,875	\$314,425	\$4,267,175	28.27%	1.65%
14	6,000,000	\$285,125	\$5,028,425	\$366,025	\$5,109,325	28.37%	1.61%
15	7,000,000	\$325,125	\$5,858,975	\$417,625	\$5,951,475	28.45%	1.58%
16	8,000,000	\$365,125	\$6,689,525	\$469,225	\$6,793,625	28.51%	1.56%
17	9,000,000	\$405,125	\$7,520,075	\$520,825	\$7,635,775	28.56%	1.54%
18	10,000,000	\$445,125	\$8,350,625	\$572,425	\$8,477,925	28.60%	1.52%

Florida Public Service Commission

Explanation: Provide a schedule showing derivation of rate base.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Prior Years: 12/31/17 - 12/31/20
 Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. No.	PLANT IN-SERVICE	PER BOOK	PER BOOK	PER BOOK	PER BOOK	13 MONTH AVERAGE		13 MONTH AVERAGE	
			END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year Ended 12/31/21		Projected Test Year Ended 12/31/23 ⁽³⁾	
			2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	302.00	FRANCHISES & CONSENTS	241,545	241,545	241,545	241,545	241,856	241,856	241,490	241,490
2	303.00	MISC. INTANGIBLE PLANT	221	221	56,009	220	330,489	330,489	0	0
3	303.02	COMPUTER SOFTWARE	0	0	0	6,456,266	6,719,784	6,719,784	12,322,144	12,322,144
4	303.20	COMPUTER SOFTWARE	0	0	0	5,646,032	5,645,406	5,645,406	6,029,287	6,029,287
5		TOTAL INTANGIBLE PLANT	\$241,766	\$241,766	\$297,554	\$12,346,063	\$12,937,534	\$12,937,534	\$18,592,921	\$18,592,921
7	364.10	LNG PLANT - LAND AND LAND RIGHTS	0	0	0	0	0	0	6,353,773	6,353,773
6	364.00	LNG PLANT	0	0	0	0	0	0	45,903,277	45,903,277
		TOTAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$52,257,050	\$52,257,050
8	369.00	MEASURING & REGULATING EQUIP	596,942	0	0					
9	374.00	LAND & LAND RIGHTS	743,305	659,737	1,271,214	1,274,643	1,275,568	1,275,568	1,277,708	1,277,708
10	374.10	LAND	0	72,437	72,437	72,377	72,404	72,404	72,441	72,441
11	374.20	RIGHT OF WAY	0	11,132	11,132	11,122	11,467	11,467	11,132	11,132
12	375.00	STRUCTURES & IMPROVEMENTS	36,585	36,979	42,419	91,110	117,863	117,863	222,872	222,872
13	376.10	MAINS - STEEL	109,805,825	112,913,053	124,634,431	135,468,749	139,554,946	138,922,533	154,948,203	154,790,041
14	376.20	MAINS - PLASTIC	119,527,076	131,022,448	152,210,066	163,621,796	170,942,983	151,225,419	200,827,912	195,783,152
15	378.00	M&R STATION EQUIPMENT - GENERAL	906,798	1,489,206	1,573,195	1,864,907	2,091,747	2,091,747	2,891,693	2,891,693
16	379.00	M&R STATION EQUIPMENT - GATE STAT	9,975,925	10,010,459	12,512,125	16,217,006	16,476,424	16,476,424	20,897,242	20,897,242
17	380.10	SERVICES - STEEL	14,751,720	14,797,483	15,309,264	15,412,870	15,421,023	15,420,333	15,675,578	15,675,525
18	380.20	SERVICES - PLASTIC	63,547,070	69,866,917	76,999,516	86,641,122	90,947,472	86,830,526	108,307,169	108,997,862
19	381.00	METERS	18,948,246	17,596,884	19,529,898	19,177,872	19,527,040	19,179,041	23,848,616	23,770,753
20	381.10	METERS - ERTs	0	1,194,514	1,289,821	1,821,064	1,800,700	1,800,700	1,691,882	1,691,882
21	382.00	METER & REGULATOR INSTALLATIONS	11,323,971	6,811,056	6,888,540	7,669,594	5,879,146	5,441,410	6,032,662	5,904,780
22	382.10	METER INSTALLATIONS - ERTs	0	4,860,126	4,478,716	4,582,063	1,331,090	1,331,090	510,764	510,764
23	383.00	HOUSE REGULATORS	6,307,651	6,671,666	7,990,074	7,887,145	6,990,791	6,990,791	7,917,129	7,917,129
24	384.00	HOUSE REGULATORS - INSTALLATION	2,290,157	2,491,340	2,552,680	3,023,586	2,084,593	2,084,593	2,246,666	2,246,666
25	385.00	INDUSTRIAL M&R STATION EQUIP	3,045,476	3,045,476	3,045,476	3,605,666	3,557,486	3,557,486	3,835,811	3,835,811
26	387.00	OTHER DISTRIBUTION EQUIPMENT	932,504	1,071,369	1,425,425	1,420,863	1,611,894	1,611,894	2,078,078	2,078,078
27		TOTAL DISTRIBUTION PLANT	\$362,739,251	\$384,222,282	\$431,836,429	\$469,863,554	\$479,694,637	\$454,441,290	\$553,293,556	\$546,575,529
28	389.00	LAND	2,419,841	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561
29	389.20	LAND RIGHTS	0	188,876	217,244	(11,607)	79,850	239,188	96,508	108,765
30	390.00	STRUCTURES & IMPROVEMENTS	8,529,341	9,102,231	9,102,231	9,102,231	9,114,682	9,114,682	9,127,408	9,127,408
31	391.00	OFFICE FURN & EQUIPMENT	0	743,899	743,899	760,782	761,241	761,241	761,398	761,398
32	391.10	SOFTWARE NON-ENTERPRISE	737,257	0	0	0	0	0	0	0
33	391.11	SOFTWARE ENTERPRISE	0	0	0	129,374	153,117	153,117	0	0
34	391.12	COMPUTER HARDWARE	0	318,332	335,005	348,021	327,984	327,984	386,266	386,266
35	391.20	OFE - ENTERPRISE - 10YR	1,896,334	0	0	0	0	0	0	0
36	391.30	ENTERPRISE SOFTWARE	13,349,702	0	0	0	0	0	0	0
37	391.50	INDIVIDUAL EQUIPMENT	0	86,327	533,542	832,694	847,997	847,997	813,348	813,348
38	392.00	TRANSPORTATION EQUIPMENT	3,896,109	285,581	303,332	303,332	303,332	303,332	303,332	303,332
39	392.10	TRANSPORTATION - AUTO	0	1,502,931	1,828,657	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037
40	392.20	TRANSPORTATION - SERVICE TRUCK	0	2,490,551	3,177,911	3,466,061	4,000,732	4,000,732	5,675,365	5,675,365
41	392.30	TRANSPORTATION - HEAVY TRUCK	0	614,274	723,638	776,644	776,644	776,644	776,644	776,644
42	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	4,145,333	765,568	1,044,121	1,018,585	1,018,448	1,018,448	992,183	992,183
43	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	0	3,678,581	3,678,581	1,564,993	1,564,829	1,564,829	1,564,203	1,564,203
44	396.00	POWER OPERATED EQUIPMENT	131,329	159,719	215,948	215,948	253,209	253,209	269,770	269,770
45	397.00	COMMUNICATION EQUIPMENT	400,709	546,212	653,071	632,857	669,003	669,003	702,382	702,382
46	398.00	MISCELLANEOUS EQUIPMENT	84,143	85,787	85,787	84,186	181,410	181,410	224,542	224,542
47		TOTAL GENERAL PLANT	\$35,590,098	\$22,794,430	\$24,868,528	\$23,172,699	\$24,001,076	\$24,160,414	\$25,641,947	\$25,654,204
48										
49	102.00	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0
50	114.00	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835
51	101.11	CAPITAL LEASES	0	0	0	0	4,989,393	0	9,677,542	0
52	105.00	PROPERTY HELD FOR FUTURE USE	0	0	0	0	0	0	0	0
53	107.00	CONSTRUCTION WORK IN PROGRESS	12,904,625	36,498,548	27,274,261	31,684,402	27,602,674	23,944,588	30,868,480	28,192,440
54		TOTAL PLANT	\$433,132,575	\$465,413,861	\$505,933,607	\$558,723,553	\$570,882,149	\$537,140,660	\$711,988,331	\$692,928,979

Notes:

- (1) Information reflected in FCG's annual FERC Form No. 2 filings.
- (2) Information utilized in FCG's FPSC December ESR filings.
- (3) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of certain items in rate base included in this calculation for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

Florida Public Service Commission

Explanation: Provide a schedule showing derivation of rate base (accumulated depreciation).

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Prior Years: 12/31/17 - 12/31/20
 Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. No.	ACCUMULATED DEPRECIATION	PER BOOK	PER BOOK	PER BOOK	PER BOOK	13 MONTH AVERAGE		13 MONTH AVERAGE	
			END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year Ended 12/31/21		Projected Test Year Ended 12/31/23 ⁽³⁾	
			2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	302.00	FRANCHISES & CONSENTS	97,976	97,976	97,976	97,976	97,976	97,976	97,976	97,976
2	303.00	MISC. INTANGIBLE PLANT	(2,977)	(2,977)	(2,977)	(117)	(117)	(117)	(116)	(116)
3	303.02	COMPUTER SOFTWARE	0	0	0	252,467	537,206	537,206	2,239,649	2,239,649
4	303.20	COMPUTER SOFTWARE	0	0	0	166,705	307,098	307,098	878,668	878,668
5		TOTAL INTANGIBLE PLANT	\$94,999	\$94,999	\$94,999	\$517,030	\$942,162	\$942,162	\$3,216,177	\$3,216,177
7	364.10	LNG PLANT - LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
6	364.00	LNG PLANT	0	0	0	0	0	0	382,147	382,147
		TOTAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$382,147	\$382,147
8	369.00	MEASURING & REGULATING EQUIP	13,851	0	0	0	0	0	0	0
9	374.00	LAND & LAND RIGHTS	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416
10	375.00	STRUCTURES & IMPROVEMENTS	(47,117)	(45,951)	(44,772)	(43,016)	(41,413)	(41,413)	(31,593)	(30,871)
11	376.10	MAINS - STEEL	68,278,111	68,010,684	69,244,864	71,777,141	73,022,554	73,292,112	78,267,551	77,849,968
12	376.20	MAINS - PLASTIC	39,306,246	41,738,318	44,509,428	47,608,229	49,274,580	48,693,064	56,723,153	55,679,475
13	378.00	M&R STATION EQUIPMENT - GENERAL	84,338	113,418	187,691	240,484	270,536	270,536	412,536	400,051
14	379.00	M&R STATION EQUIPMENT - GATE STATI	4,492,256	4,748,228	5,009,685	5,007,998	5,203,290	5,203,290	5,825,522	5,753,777
15	380.10	SERVICES - STEEL	22,026,463	21,938,171	22,179,989	22,545,777	22,311,331	22,408,350	22,725,420	22,709,768
16	380.20	SERVICES - PLASTIC	19,756,479	20,097,784	20,097,784	22,810,537	23,638,941	23,730,916	27,777,734	28,022,276
17	381.00	METERS	2,611,140	2,102,207	2,044,356	1,479,045	1,305,560	1,274,815	2,424,735	2,515,913
18	381.10	METERS - ERTs	0	(66,062)	(177,229)	(191,782)	(580,337)	(580,337)	(814,486)	(783,483)
19	382.00	METER & REGULATOR INSTALLATIONS	4,761,765	2,325,762	2,569,225	2,821,612	541,417	535,227	(55,358)	(58,164)
20	382.10	METER INSTALLATIONS - ERTs	0	2,550,897	2,689,332	2,828,812	(517,290)	(517,290)	(1,343,519)	(1,324,851)
21	383.00	HOUSE REGULATORS	2,575,667	2,756,995	2,964,054	3,193,200	1,995,219	1,995,219	1,983,478	1,954,977
22	384.00	HOUSE REGULATORS - INSTALLATION	1,024,256	1,102,131	1,181,936	1,264,958	255,462	255,462	139,458	141,997
23	385.00	INDUSTRIAL M&R STATION EQUIP	2,090,831	2,135,903	2,180,976	2,232,085	2,208,575	2,208,575	2,292,691	2,308,468
24	387.00	OTHER DISTRIBUTION EQUIPMENT	225,344	255,452	297,473	340,347	363,370	363,370	402,026	416,407
25		TOTAL DISTRIBUTION PLANT	\$167,213,046	\$169,777,353	\$176,111,331	\$183,928,843	\$179,265,209	\$179,105,311	\$196,742,764	\$195,569,126
26		TOTAL GENERAL PLANT	5,962,053	2,789,733	\$4,081,373	\$5,497,769	\$6,191,572	\$6,191,572	\$8,839,540	\$8,737,896
27		RWIP	(3,000,286)	(82,303)	0	0	0	0	0	0
28		AMORT. ACQ. ADJUSTMENT	9,504,945	10,226,840	10,948,734	11,670,628	12,031,576	12,031,576	13,475,365	13,475,365
29		ACCUM AMORT CAPITAL LEASE	0	0	76,016	0	621,390	0	1,703,882	0
30		AMORT. OTHER UTILITY PLANT	0	0	0	0	0	0	0	0
31		CUST. ADV. FOR CONSTRUCTION	0	0	0	0	0	0	0	0
32		TOTAL ACCUMULATED DEPRECIATION	\$179,774,757	\$182,806,622	\$191,312,453	\$201,614,270	\$199,051,908	\$198,270,621	\$224,359,876	\$221,380,711
33		NET PLANT (Plant less Accum. Dep.)	\$253,357,818	\$282,607,239	\$314,621,424	\$357,109,283	\$371,830,241	\$338,870,039	\$487,628,455	\$471,548,268
34		Plus: WORKING CAPITAL	22,659,734	69,455,329	54,848,117	30,925,851	28,932,348	13,719,820	19,778,981	15,709,607
35		Equals: TOTAL RATE BASE	\$276,017,552	\$352,062,568	\$369,469,541	\$388,035,134	\$400,762,589	\$352,589,859	\$507,407,436	\$487,257,876

Notes:
 (1) Information reflected in FCG's annual FERC Form No. 2 filings.
 (2) Information utilized in FCG's FPSC December ESR filings.
 (3) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of certain items in rate base included in this calculation for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

Florida Public Service Commission

Explanation: Provide a schedule showing derivation of expenses (operation and maintenance).

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Prior Years: 12/31/17 - 12/31/2020
 Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. No.	Operation and Maintenance	END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year Ended 12/31/2021		Projected Test Year Ended 12/31/23 ⁽³⁾	
			2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	804.00	NATURAL GAS CITY GATE PURCHASES	21,955,773	21,082,518	19,690,086	16,747,240	22,627,773	(721,321)	34,075,912	-
2	805.00	OTHER GAS PURCHASES	(133,806)	(103,797)	70,824	104,876	118,419	-	-	-
3	807.00	OTHER PURCHASED GAS EXPENSES	-	174,332	-	-	-	-	-	-
4	812.00	GAS USED FOR OTHER UTILITY OPERATIONS-CREDIT	(14,168)	(1,072)	(11,987)	(10,802)	(11,227)	-	-	-
5		TOTAL PRODUCTION EXPENSES	21,807,799	21,151,981	19,748,923	16,841,314	22,734,964	(721,321)	34,075,912	-
6	817.00	LINES EXPENSE	-	-	-	-	-	-	-	-
7	821.00	PURIFICATION EXPENSES	-	-	-	-	-	-	-	-
8	840.00	OPERATION SUPERVISION AND ENGINEERING	-	-	-	-	-	-	-	-
9	841.00	OPERATION LABOR AND EXPENSES	-	-	-	160,655	-	-	-	-
10	843.40	MAINTENANCE OF PURIFICATION EQUIPMENT	-	-	-	-	-	-	-	-
11	843.50	MAINTENANCE OF LIQUEFACTION EQUIPMENT	-	-	-	-	-	-	-	-
12	843.60	MAINTENANCE OF VAPORIZING EQUIPMENT	-	-	-	-	729	729	-	-
13	843.70	MAINTENANCE OF COMPRESSOR EQUIPMENT	-	-	-	-	-	-	-	-
14	843.80	MEASURING AND REGULATION EQUIPMENT	-	-	-	-	-	-	-	-
15	843.90	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	-	-
16		TOTAL STORAGE EXPENSES	133,890	127,811	4,253,038	160,655	729	729	-	-
17	856.00	MAINS EXPENSES	-	-	-	-	-	-	-	-
18	857.00	MAINTENANCE OF TRANSMISSION	-	-	-	64,468	(123)	(123)	-	-
19	863.00	MAINTENANCE OF TRANSMISSION	-	-	-	25,971	0	0	-	-
20	867.00	MAINTENANCE OF OTHER EQUIPMENT	-	-	-	-	-	-	-	-
21		TOTAL TRANSMISSION EXPENSES	1,229	89,828	211,497	90,439	(123)	(123)	-	-
22	870.00	Operation Supervision and Engineering	108,372	119,459	-	-	-	-	-	-
23	871.00	Distribution Load Dispatching	-	219,558	418,091	(49,463)	2,529	2,529	-	-
24	872.00	Compressor Station Labor and Expenses	-	-	-	-	-	-	-	-
25	873.00	Compressor Station Fuel	-	-	-	-	-	-	-	-
26	874.00	Mains and Services Expenses	1,860,283	1,488,431	968,215	1,205,789	1,100,033	1,100,033	1,719,152	1,719,152
27	875.00	Measuring and Regulating Station Expenses-General	82	5,766	-	-	-	-	-	-
28	876.00	Measuring and Regulating Station Expenses-Industrial	23	-	26	-	-	-	-	-
29	877.00	Measuring and Regulating Station Expenses-City Gate Check Station	57,742	40,045	-	-	-	-	-	-
30	878.00	Meter and House Regulator Expenses	851,730	776,066	970,574	1,060,685	967,074	967,074	980,328	980,328
31	879.00	Customer Installations Expenses	579,119	277,139	117,384	54,830	0	0	-	-
32	880.00	Other Expenses	237,258	768,731	1,384,520	1,025,497	1,130,898	1,130,898	1,011,765	1,011,765
33	881.00	Rents	-	-	-	-	-	-	-	-
34	885.00	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-
35	886.00	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	-
36	887.00	Maintenance of Mains	341,052	186,081	339,315	479,672	391,343	391,343	466,735	466,735
37	888.00	Maintenance of Compressor Station Equipment	(141)	17	21,034	13,711	16,644	16,644	17,066	17,066
38	889.00	Maintenance of Meas. and Reg. Sta. Equip.-General	56,126	74,397	7,911	253,162	20,340	20,340	-	-
39	890.00	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	-	-	-	-	-	-	-	-
40	891.00	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	566	-	-	-	-	-	-	-
41	892.00	Maintenance of Services	259,434	124,362	104,520	227,044	211,857	211,857	230,228	230,228
42	893.00	Maintenance of Meters and House Regulators	230,638	242,162	214,394	197,766	252,752	252,752	284,017	284,017
43	894.00	Maintenance of Other Equipment	9,812	165,092	227,221	37,058	64	64	-	-
44		TOTAL DISTRIBUTION EXPENSES	4,592,096	4,487,306	4,773,205	4,505,752	4,093,534	4,093,534	4,709,292	4,709,292

(1) Information reflected in FCG's annual FERC Form No. 2 filings.

(2) Information utilized in FCG's FPSC December ESR filings.

(3) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of certain items in rate base included in this calculation for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

Florida Public Service Commission

Explanation: Provide a schedule showing derivation of expenses (operation and maintenance).

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Prior Years: 12/31/17 - 12/31/2020
 Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. No.	Operation and Maintenance	END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year Ended 12/31/2021		Projected Test Year Ended 12/31/23 ⁽³⁾	
			2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	901.00	SUPERVISION	-	-	-	-	-	-	-	-
2	902.00	METER READING EXPENSE	105,594	63,434	41,902	2,499	-	-	-	-
3	903.00	CUST. RECORDS & COLLECTIONS	36,252	49,306	2,169,208	3,954,043	3,043,707	3,043,707	2,628,828	2,628,828
4	904.00	UNCOLLECTIBLE ACCOUNTS	680,125	508,832	641,916	342,243	615,748	615,748	328,531	328,531
5	905.00	MISCELLANEOUS	711	3,632	3,790	315,381	988,465	988,465	1,038,506	1,038,506
6	906.00	INFORMATIONAL EXPENSE	-	-	-	-	-	-	-	-
7		TOTAL CUSTOMER ACCOUNTS	822,682	625,204	2,856,816	4,614,166	4,647,919	4,647,919	3,995,866	3,995,866
8	907.00	Supervision	321	-	33,108	1,057	-	-	-	-
9	908.00	CUSTOMER ASSISTANCE EXPENSES	5,454	359,979	521,509	162,358	-	-	-	-
10	909.00	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING EXPENSES	5,225,666	4,679,183	5,421,481	5,657,910	6,260,660	(1,352)	6,825,941	-
11	910.00	MISCELLANEOUS CUSTOMER SERVICE AND INFORMATIONAL EXPE	-	-	-	-	-	-	-	-
12	911.00	SUPERVISION	6	12	25,572	93,306	(17)	(17)	-	-
13	912.00	DEMONSTRATING & SELLING	235,815	284,628	442,550	283,118	259,390	259,390	302,512	302,512
14	913.00	ADVERTISING	6,571	20,435	15,715	210,317	23,787	23,787	17,987	17,987
15	916.00	MISC. SALES EXPENSE	-	-	-	-	-	-	-	-
16		TOTAL SALES EXPENSE	5,473,833	5,344,237	6,459,935	6,408,066	6,543,821	281,809	7,146,441	320,499
17	920.00	ADMIN & GEN SALARIES	10,152,615	9,014,311	6,457,237	7,593,403	7,570,326	7,570,326	8,431,348	8,431,348
18	921.00	OFFICE SUPPLIES & EXP	1,532,607	1,221,196	854,156	953,739	878,658	878,658	529,993	529,993
19	922.00	ADMIN EXP TRANS (CR)	(3,108,414)	(2,203,949)	-	53,022	6,340	-	-	-
20	923.00	OUTSIDE SERVICES EMPLOYED	1,739,201	4,713,218	7,505,306	5,956,838	3,480,616	3,480,616	4,050,602	3,545,380
21	924.00	PROPERTY INSURANCE	268,227	154,578	608,709	525,057	441,754	441,754	503,407	503,407
22	925.00	INJURIES & DAMAGES	250,726	186,853	119,625	247,502	554,227	552,519	515,304	510,588
23	926.00	EMPLOYEE PENSION & BENEFITS	2,294,142	2,193,049	795,140	571,279	1,064,024	977,866	737,235	661,618
24	927.00	FRANCHISE REQUIREMENTS	-	-	-	1,251	-	-	-	-
25	928.00	REGULATORY COMMISSION EXP.	1,919	87,138	362,941	819,671	909,377	692,652	581,106	800,686
26	929.00	DUPLICATE CHARGES (CR)	-	-	-	-	-	-	-	-
27	930.10	GENERAL ADVERTISING EXP	-	-	-	-	-	-	-	-
28	930.20	MISC GENERAL EXPENSES	388,055	392,393	712,530	747,563	1,225,046	1,196,679	1,175,855	1,147,638
29	931.00	RENTS	387,356	294,344	221,334	120,038	58,665	55,223	53,694	53,694
30	932.00	MAINT OF GENERAL PLANT	1,038,040	477,049	280,206	358,247	258,586	258,586	287,639	287,639
31		TOTAL A & G EXPENSE	14,944,474	16,530,180	17,917,184	17,947,612	16,447,621	16,104,879	16,866,183	16,471,992
32		TOTAL O & M EXPENSE	47,776,003	48,356,547	56,220,598	50,568,002	54,468,465	24,407,427	66,793,693	25,497,650

(1) Information reflected in FCG's annual FERC Form No. 2 filings.

(2) Information utilized in FCG's FPSC December ESR filings.

(3) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of certain items in rate base included in this calculation for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

Florida Public Service Commission

Explanation: Provide a schedule showing derivation of expenses and cost of service.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Projected Test Year: 12/31/23
 Prior Years: 12/31/17 - 12/31/2020
 Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Expenses and Cost of Service	END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year Ended 12/31/2021		Projected Test Year Ended 12/31/23 ⁽³⁾	
		2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	DEPRECIATION EXPENSE	15,449,992	12,691,503	12,223,567	13,888,654	14,102,618	13,453,215	17,546,637	15,265,451
2	AMORT. OF PROPERTY LOSS	-	-	-	-	-	-	-	-
3	AMORT. OF CONVERSION COSTS	323,677	435,527	278,672	227,275	-	-	-	-
4	AMORT. OF ACQUISITION ADJ.	721,895	721,895	721,894	721,894	721,894	721,894	721,894	721,894
5	AMORT. OF LEASE IMPROVEMENTS	-	-	-	-	-	-	-	-
6	TOTAL DEPREC. & AMORT. EXPENSE	16,495,564	13,848,925	13,224,133	14,837,823	14,824,512	14,175,109	18,268,532	15,987,346
7	NET REGULATORY DEBITS AND CREDITS	1,232,733	917,765	1,514,479	1,030,997	8,114,845	801,077	2,008,426	1,329,226
8	TAXES OTHER THAN INCOME								
9	REVENUE RELATED	6,685,731	5,508,326	5,492,004	4,862,387	5,439,795	-	3,158,626	-
10	OTHER	694,039	2,422,650	2,887,523	3,804,489	3,614,653	3,028,803	6,038,738	5,843,427
11	TOTAL TAXES OTHER THAN INCOME	7,379,770	7,930,976	8,379,527	8,666,876	9,054,448	3,028,803	9,197,364	5,843,427
12	RETURN (REQUIRED N.O.I.) ⁽⁴⁾	16,395,443	30,242,175	18,030,100	22,506,038	21,240,417	18,687,263	32,660,229	31,363,264
13	INCOME TAXES	(5,058,664)	3,820,945	1,229,259	3,483,079	3,499,989	3,117,235	1,350,401	365,634
14	DEFERRED INCOME TAXES	8,512,269	(308,976)	341,870	(1,843,565)	560,405	560,405	1,504,302	1,568,940
15	TOTAL COST TO SERVE	92,733,118	104,808,357	98,939,966	99,249,250	111,763,081	64,777,319	131,782,946	81,955,488

ATTACHMENT 2

Revised MFR Schedules H-1 through H-3

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Calculation of Proposed Rates
Schedule A

	SALES & TRANSPORTATION SERVICES:														
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
PROPOSED TOTAL TARGET REVENUES	\$ 8,835,401	\$ 27,455,131	\$ 1,306,990	\$ 10,730,791	\$ 14,092,520	\$ 6,988,350	\$ 13,539,874	\$ 4,796,882			\$ 11,090	\$ -	\$ -	\$ 276,242	\$ 88,033,271
LESS: OTHER OPERATING REVENUE	\$ 381,122	\$ 2,003,951	\$ 47,566	\$ 471,300	\$ 539,471	\$ 251,295	\$ 655,030	\$ 345,174	\$ -	\$ -	\$ 300	\$ -	\$ (2,598,855)	\$ -	\$ 2,096,353
Less: Proposed Customer Charge Revenues															
Proposed Customer charges: SALES & TRANSPORTATION	\$ 18.00	\$ 19.00	\$ 25.00	\$ 31.03	\$ 44.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00	\$ -	\$ 31.00	\$ 1,200.00	\$ 400.00	
TIMES: NUMBER OF BILLS: SALES & TRANSPORTATION	370,532	922,920	16,192	69,898	25,198	4,315	1,202	120	0	0	12	0	24	120	1,410,533
EQUALS: CUSTOMER CHARGE REVENUES	\$ 6,669,578	\$ 17,536,321	\$ 404,795	\$ 2,168,933	\$ 1,108,726	\$ 811,301	\$ 450,664	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,800	\$ 48,000	\$ 29,302,118
Less: Proposed Demand Charge Revenues															
Proposed demand charges: SALES & TRANSPORTATION	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ 0	\$ 0	\$ 0	\$ 0	
TIMES: DCQ: SALES & TRANSPORTATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 288,133	\$ 221,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509,905
EQUALS: DEMAND CHARGE REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,071,673	\$ 1,594,546	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,666,219
EQUALS: PER-THERM TARGET REVENUES	\$ 1,784,702	\$ 7,914,860	\$ 854,628	\$ 8,090,558	\$ 12,444,324	\$ 5,925,755	\$ 10,362,506	\$ 2,782,161	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,570,055	\$ 228,242	\$ 52,968,582
DIVIDED BY: NUMBER OF THERMS	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	-	-	18,177	-	-	-	126,942,853
EQUALS: PER-THERM RATES (Unrounded)	\$ 0.676670	\$ 0.574210	\$ 0.707990	\$ 0.579490	\$ 0.487220	\$ 0.440460	\$ 0.283360	\$ 0.140730	\$ 0.115200	\$ 0.057600	\$ 0.593630	\$ 0.232320	\$ -	\$ 6.213490	
PER-THERM RATES (Rounded)	\$ 0.67667	\$ 0.57421	\$ 0.70799	\$ 0.57949	\$ 0.48722	\$ 0.44046	\$ 0.28336	\$ 0.14073	\$ 0.11520	\$ 0.05760	\$ 0.59363	\$ 0.23232	\$ -	\$ 6.21349	
PER-THERM-RATE REVENUES (Rounded Rates)	\$ 1,784,701	\$ 7,914,860	\$ 854,628	\$ 8,090,558	\$ 12,444,324	\$ 5,925,755	\$ 10,362,506	\$ 2,782,161	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,570,055	\$ 228,242	\$ 52,968,581
SUMMARY: PROPOSED TARIFF RATES															
CUSTOMER CHARGES	\$ 18.00	\$ 19.00	\$ 25.00	\$ 31.03	\$ 44.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00	\$ -	\$ 31.00	\$ 1,200.00	\$ 400.00	
DEMAND CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7.19	\$ 7.19	\$ 7.19	\$ 7.19	\$ -	\$ -	\$ -	\$ -	
ENERGY CHARGES															
NON-GAS (CENTS PER THERM)	67.6670	57.4210	70.7990	57.9490	48.7220	44.0460	28.3360	14.0730	11.5200	5.7600	59.3630	23.2320	-	621.3490	
PURCHASED GAS ADJUSTMENT	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	-	
TOTAL (INCLUDING PGA)	146.7220	136.4760	149.8540	137.0040	127.7770	123.1010	107.3910	93.1280	90.5750	84.8150	138.4180	102.2870	79.0550	621.3490	
SUMMARY: PRESENT TARIFF RATES															
CUSTOMER CHARGES															
RESIDENTIAL	\$12.00	\$15.00	\$20.00												
COMMERCIAL AND INDUSTRIAL SALES				\$25.00	\$35.00	\$150.00	\$300.00	\$500.00				\$25.00	\$1,200.00		
DEMAND CHARGES NON-GAS (CENTS PER THERM)															
RESIDENTIAL							57.5000	57.5000							
COMMERCIAL AND INDUSTRIAL															
ENERGY CHARGES NON-GAS (CENTS PER THERM)															
RESIDENTIAL	46.1200	40.3830	52.6990								46.1200				
COMMERCIAL AND INDUSTRIAL				37.6640	33.9600	32.5090	19.3790	9.3610				23.2320	5.5030		
PURCHASED GAS ADJUSTMENT	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550	79.0550		
TOTAL (INCLUDING PGA)															
RESIDENTIAL	125.1750	119.4380	131.7540								125.1750				
COMMERCIAL AND INDUSTRIAL				116.7190	113.0150	111.5640	98.4340	88.4160	79.0550	79.0550		102.2870	84.5580		
SUMMARY: OTHER OPERATING REVENUE															
CONNECTION CHARGE	\$50.00-\$110.00	\$774,720	\$50.00-\$200.00	\$ 857,070											
COLLECTION IN LIEU OF DISCONNECT CHARGE	\$20.00	\$76,825	\$25.00-\$32.00	\$76,825											
RECONNECT CHARGE	\$37.00-\$80.00	\$63,320	\$40.00-\$100.00	\$125,745											
BAD CHECKS	\$25.00		\$25.00												
LATE PAYMENT CHARGES	\$5.00 OR 1.5%	\$1,244,657	\$5.00 OR 1.5%	\$1,244,657											
NSF FEE	\$25.00	\$46,808	\$32.00	\$46,808											
ACCOUNT TRANSFER	\$20.00	\$4,040	\$20.00	\$4,040											
FAILED TRIP	\$20.00	\$60	\$20.00	\$60											
GENERAL ADJUSTMENT															
METER READ		\$25,200	\$15.00-\$22.00	\$25,200											
CUSTOMER REQUEST METER TEST		\$129		\$129											
TEMPORARY DISCONNECT	\$35.00	\$14,805	\$35.00-\$45.00	\$14,805											
CHANGE OF ACCOUNT	\$20.00	\$96,720	\$20.00	\$96,720											
TOTAL		\$2,347,285		\$2,492,060											

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Proposed Rate Design
 Schedule B

	SALES & TRANSPORTATION SERVICES:														
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
PRESENT RATES (projected test year)															
GAS SALES (due to growth)	\$ 5,662,789	\$ 19,410,451	\$ 959,976	\$ 7,007,484	\$ 9,555,830	\$ 5,020,932	\$ 9,104,215	\$ 3,185,816	\$ -	\$ -	\$ 10,768	\$ -	\$ 2,598,855	\$ 270,971	\$ 62,788,089
OTHER OPERATING REVENUE	\$ 301,066	\$ 1,568,110	\$ 17,789	\$ 177,481	\$ 14,315	\$ (16,211)	\$ (96,751)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 1,896,516
REVENUE CREDIT	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)
UNBILLED	\$ 837	\$ 4,372	\$ 383	\$ 4,428	\$ 8,101	\$ 4,267	\$ 11,599	\$ 6,270	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ 40,263
TOTAL	\$ 6,022,900	\$ 21,299,043	\$ 1,006,639	\$ 7,468,269	\$ 10,091,489	\$ 5,270,690	\$ 9,755,352	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,724,868
RATE OF RETURN	1.21%	4.99%	8.83%	1.09%	4.37%	5.33%	2.05%	-1.27%			15.38%		0.00%	0.00%	2.90%
INDEX	0.42	1.72	3.04	0.37	1.51	1.84	0.71	-0.44			5.30		0.00	0.00	1.00
PROPOSED RATES															
GAS SALES	\$ 8,454,279	\$ 25,451,181	\$ 1,259,424	\$ 10,259,491	\$ 13,553,050	\$ 6,737,056	\$ 12,884,844	\$ 4,451,708			\$ 10,790		\$ 2,598,855	\$ 276,242	\$ 85,936,919
OTHER OPERATING REVENUE	\$ 321,776	\$ 1,681,895	\$ 18,554	\$ 186,401	\$ 15,210	\$ (16,211)	\$ (96,751)	\$ (69,523)			\$ (61)		\$ 300	\$ -	\$ 2,041,591
REVENUE CREDIT	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885			\$ 353		\$ (2,599,155)	\$ -	\$ -
UNBILLED	\$ 1,138	\$ 5,946	\$ 521	\$ 6,023	\$ 11,018	\$ 5,804	\$ 15,493	\$ 8,812			\$ 8		\$ -	\$ -	\$ 54,762
TOTAL	\$ 8,835,401	\$ 27,455,131	\$ 1,306,990	\$ 10,730,791	\$ 14,092,520	\$ 6,988,350	\$ 13,539,874	\$ 4,796,882			\$ 11,090		\$ -	\$ 276,242	\$ 88,033,271
TOTAL REVENUE INCREASE	\$ 2,812,501	\$ 6,156,088	\$ 300,351	\$ 3,262,521	\$ 4,001,032	\$ 1,717,660	\$ 3,784,522	\$ 1,268,433	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ 5,271	\$ 23,308,404
PERCENT INCREASE	46.70%	28.90%	29.84%	43.69%	39.65%	32.59%	38.79%	35.95%			0.23%		0.00%	0.00%	36.01%
RATE OF RETURN	7.01%	9.85%	15.34%	4.73%	8.83%	9.43%	4.27%	-1.70%			18.58%		0.00%	0.00%	6.44%
INDEX	1.09	1.53	2.38	0.74	1.37	1.47	0.66	-0.26			2.89		0.00	0.00	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Rate of Return by Customer Class
 Schedule C Page 2 of 2

PROPOSED	SALES & TRANSPORTATION SERVICES:														TOTAL SALES & TRANSPORTATION	
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER		
REVENUES:																
Gas Sales	\$ 8,454,279	\$ 25,451,181	\$ 1,259,424	\$ 10,259,491	\$ 13,553,050	\$ 6,737,056	\$ 12,884,844	\$ 4,451,708	\$ -	\$ -	\$ 10,790	\$ -	\$ 2,598,855	\$ 276,242	\$ 85,936,919	
Other Operating Revenue	\$ 321,776	\$ 1,681,895	\$ 18,554	\$ 186,401	\$ 15,210	\$ (16,211)	\$ (96,751)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ 2,041,591	
Revenue Adjustment: KDS Revenue Credit	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ (0)	
Unbilled	\$ 1,138	\$ 5,946	\$ 521	\$ 6,023	\$ 11,018	\$ 5,804	\$ 15,493	\$ 8,812	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ 54,762	
Total	\$ 8,835,401	\$ 27,455,131	\$ 1,306,990	\$ 10,730,791	\$ 14,092,520	\$ 6,988,350	\$ 13,539,874	\$ 4,796,882	\$ -	\$ -	\$ 11,090	\$ -	\$ -	\$ 276,242	\$ 88,033,271	
EXPENSES:																
Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
O&M Expenses	\$ 3,847,025	\$ 10,037,740	\$ 266,873	\$ 3,784,351	\$ 2,637,142	\$ 1,198,895	\$ 2,349,458	\$ 1,305,542	\$ -	\$ -	\$ 1,096	\$ -	\$ -	\$ 171,663	\$ 25,599,784	
Depreciation Expenses	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ -	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ 15,265,451	
Amortization Expenses	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121	
Taxes Other Than Income--Fixed	\$ 419,162	\$ 1,324,300	\$ 63,292	\$ 719,176	\$ 944,324	\$ 468,584	\$ 1,227,262	\$ 676,739	\$ -	\$ -	\$ 589	\$ -	\$ -	\$ -	\$ 5,843,427	
Taxes Other Than Income--Revenue	\$ 13,025	\$ 11,320	\$ (848)	\$ 21,381	\$ 10,885	\$ 2,915	\$ 29,681	\$ 28,878	\$ -	\$ -	\$ (29)	\$ -	\$ -	\$ (668)	\$ 116,540	
Total Expenses excluding Income Taxes	\$ 5,455,501	\$ 15,157,638	\$ 517,052	\$ 6,635,067	\$ 6,438,662	\$ 3,086,371	\$ 7,341,100	\$ 4,070,491	\$ -	\$ -	\$ 3,446	\$ -	\$ -	\$ 170,995	\$ 48,876,324	
PRE TAX NOI:	\$ 3,379,900	\$ 12,297,493	\$ 789,938	\$ 4,095,724	\$ 7,653,858	\$ 3,901,980	\$ 6,198,774	\$ 726,390	\$ -	\$ -	\$ 7,644	\$ -	\$ -	\$ 105,247	\$ 39,156,948	
INCOME TAXES:	\$ 801,077	\$ 1,024,372	\$ (21,575)	\$ 1,309,287	\$ 854,143	\$ 298,788	\$ 1,890,619	\$ 1,671,469	\$ -	\$ -	\$ (1,263)	\$ -	\$ -	\$ (33,568)	\$ 7,793,350	
NET OPERATING INCOME:	\$ 2,578,823	\$ 11,273,121	\$ 811,512	\$ 2,786,437	\$ 6,799,715	\$ 3,603,192	\$ 4,308,155	\$ (945,079)	\$ -	\$ -	\$ 8,906	\$ -	\$ -	\$ 138,815	\$ 31,363,597	
RATE BASE:	\$36,806,900	\$ 114,485,770	\$ 5,289,149	\$ 58,874,925	\$ 77,000,977	\$ 38,196,054	\$ 100,912,503	\$ 55,643,671	\$ -	\$ -	\$ 47,927	\$ -	\$ -	\$ -	\$ 487,257,876	
RATE OF RETURN	7.01%	9.85%	15.34%	4.73%	8.83%	9.43%	4.27%	-1.70%			18.58%				6.44%	

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Rate of Return by Customer Class
 Schedule C Page 1 of 2

	SALES & TRANSPORTATION SERVICES:												TOTAL SALES & TRANSPORTATION			
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES		CONTRACT DEMAND	THIRD PARTY SUPPLIER	
PRESENT REVENUES: (projected test year)																
Gas Sales (due to growth)	\$ 5,662,789	\$ 19,410,451	\$ 959,976	\$ 7,007,484	\$ 9,555,830	\$ 5,020,932	\$ 9,104,215	\$ 3,185,816	\$ -	\$ -	\$ 10,768	\$ -	\$ 2,598,855	\$ 270,971	\$ -	\$ 62,788,089
Other Operating Revenue	\$ 301,066	\$ 1,568,110	\$ 17,789	\$ 177,481	\$ 14,315	\$ (16,211)	\$ (96,751)	\$ (69,523)	\$ -	\$ -	\$ (61)	\$ -	\$ 300	\$ -	\$ -	\$ 1,896,516
Revenue Credit (KDS)	\$ 58,207	\$ 316,109	\$ 28,491	\$ 278,875	\$ 513,243	\$ 261,702	\$ 736,288	\$ 405,885	\$ -	\$ -	\$ 353	\$ -	\$ (2,599,155)	\$ -	\$ -	\$ (0)
Unbilled	\$ 837	\$ 4,372	\$ 383	\$ 4,428	\$ 8,101	\$ 4,267	\$ 11,599	\$ 6,270	\$ -	\$ -	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ 40,263
Total	\$6,022,900	\$ 21,299,043	\$ 1,006,639	\$ 7,468,269	\$ 10,091,489	\$ 5,270,690	\$ 9,755,352	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ -	\$ 64,724,868
EXPENSES:																
Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
O&M Expenses	\$ 3,835,610	\$ 10,027,819	\$ 267,617	\$ 3,765,613	\$ 2,627,602	\$ 1,196,340	\$ 2,323,445	\$ 1,280,234	\$ -	\$ -	\$ 1,121	\$ -	\$ -	\$ 172,248	\$ -	\$ 25,497,648
Depreciation Expenses	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ -	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ 15,265,451
Amortization Expenses	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ 2,051,121
Taxes Other Than Income--Fixed	\$ 419,162	\$ 1,324,300	\$ 63,292	\$ 719,176	\$ 944,324	\$ 468,584	\$ 1,227,262	\$ 676,739	\$ -	\$ -	\$ 589	\$ -	\$ -	\$ -	\$ -	\$ 5,843,427
Taxes Other Than Income--Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses excluding Income Taxes	\$ 5,431,061	\$ 15,136,397	\$ 518,644	\$ 6,594,947	\$ 6,418,237	\$ 3,080,902	\$ 7,285,406	\$ 4,016,305	\$ -	\$ -	\$ 3,501	\$ -	\$ -	\$ 172,248	\$ -	\$ 48,657,648
INCOME TAXES:	\$ 146,271	\$ 455,284	\$ 21,066	\$ 234,404	\$ 306,917	\$ 152,261	\$ 398,465	\$ 219,716	\$ -	\$ -	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 1,934,574
NET OPERATING INCOME:	\$445,568	\$ 5,707,362	\$ 466,929	\$ 638,919	\$ 3,366,335	\$ 2,037,527	\$ 2,071,481	\$ (707,572)	\$ -	\$ -	\$ 7,373	\$ -	\$ -	\$ 98,723	\$ -	\$ 14,132,646
RATE BASE:	\$ 36,806,900	\$ 114,485,770	\$ 5,289,149	\$ 58,874,925	\$ 77,000,977	\$ 38,196,054	\$ 100,912,503	\$ 55,643,671	\$ -	\$ -	\$ 47,927	\$ -	\$ -	\$ -	\$ -	\$ 487,257,876
RATE OF RETURN	1.21%	4.99%	8.83%	1.09%	4.37%	5.33%	2.05%	-1.27%			15.38%		0.00%	0.00%		2.90%
Parity	42%	172%	304%	37%	151%	184%	71%	-44%			530%		0%	0%		100%

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Derivation Of Revenue Deficiency
 Schedule D

	SALES & TRANSPORTATION SERVICES:														TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	
CUSTOMER COSTS	\$ 6,867,602	\$ 17,105,800	\$ 352,709	\$ 5,439,901	\$ 2,151,106	\$ 828,926	\$ 444,386	\$ 249,113	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ 172,248	\$ 33,612,008
CAPACITY COSTS	\$ 1,060,981	\$ 5,761,908	\$ 519,328	\$ 5,083,219	\$ 9,355,171	\$ 4,770,193	\$ 13,420,752	\$ 7,398,308	\$ -	\$ -	\$ 6,434	\$ -	\$ -	\$ -	\$ 47,376,294
COMMODITY COSTS	\$ 20,095	\$ 105,020	\$ 9,197	\$ 106,374	\$ 194,602	\$ 102,503	\$ 278,630	\$ 150,625	\$ -	\$ -	\$ 138	\$ -	\$ -	\$ -	\$ 967,184
REVENUE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 7,948,679	\$ 22,972,728	\$ 881,234	\$ 10,629,494	\$ 11,700,879	\$ 5,701,622	\$ 14,143,767	\$ 7,798,046	\$ -	\$ -	\$ 6,790	\$ -	\$ -	\$ 172,248	\$ 81,955,486
less: REVENUE AT PRESENT RATES (in the projected test year)	\$ 6,022,900	\$ 21,299,043	\$ 1,006,639	\$ 7,468,269	\$ 10,091,489	\$ 5,270,690	\$ 9,755,352	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,724,868
less: REVENUE ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
equals: REVENUE AT PRESENT RATES	\$ 6,022,900	\$ 21,299,043	\$ 1,006,639	\$ 7,468,269	\$ 10,091,489	\$ 5,270,690	\$ 9,755,352	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,724,868
equals: GAS SALES RETURN (NOI) DEFICIENCY	\$ 1,925,779	\$ 1,673,685	\$ (125,406)	\$ 3,161,224	\$ 1,609,390	\$ 430,932	\$ 4,388,415	\$ 4,269,597	\$ -	\$ -	\$ (4,275)	\$ -	\$ -	\$ (98,723)	\$ 17,230,618
plus: DEFICIENCY DUE TO REVENUE EXPANSION															
REGULATORY ASSESSMENT	0.50%	\$ 13,025	\$ 11,320	\$ (848)	\$ 21,381	\$ 10,885	\$ 2,915	\$ 29,681	\$ 28,878	\$ -	\$ (29)	\$ -	\$ -	\$ (668)	\$ 116,540
BAD DEBT	0.4382%	\$ 11,415	\$ 9,921	\$ (743)	\$ 18,738	\$ 9,540	\$ 2,554	\$ 26,013	\$ 25,308	\$ -	\$ (25)	\$ -	\$ -	\$ (585)	\$ 102,136
STATE INCOME TAX	5.50%	\$ 141,932	\$ 123,353	\$ (9,243)	\$ 232,986	\$ 118,614	\$ 31,760	\$ 323,431	\$ 314,674	\$ -	\$ (315)	\$ -	\$ -	\$ (7,276)	\$ 1,269,917
FEDERAL INCOME TAX	21.03%	\$ 512,873	\$ 445,736	\$ (33,398)	\$ 841,897	\$ 428,613	\$ 114,766	\$ 1,168,723	\$ 1,137,079	\$ -	\$ (1,139)	\$ -	\$ -	\$ (26,292)	\$ 4,588,859
plus: DEFICIENCY IN OTHER OPERATING REV.															
equals: TOTAL REVENUE DEFICIENCY	\$ 2,605,025	\$ 2,264,015	\$ (169,638)	\$ 4,276,227	\$ 2,177,041	\$ 582,927	\$ 5,936,264	\$ 5,775,537	\$ -	\$ -	\$ (5,783)	\$ -	\$ -	\$ (133,544)	\$ 23,308,071

UNIT COSTS:														
Customer	\$ 24.61	\$ 20.36	\$ 17.59	\$ 109.14	\$ 101.25	\$ 211.72	\$ 525.75	\$ 3,613.47			\$ 2.69	\$ -	\$ -	\$ 23.83
Capacity	\$ 0.53411	\$ 0.45921	\$ 0.34740	\$ 0.51056	\$ 0.43442	\$ 0.39082	\$ 0.52101	\$ 0.65140			\$ 0.05249	\$ -	\$ -	\$ 0.37321
Commodity	\$ 0.01012	\$ 0.00837	\$ 0.00615	\$ 0.01068	\$ 0.00904	\$ 0.00840	\$ 0.01082	\$ 0.01326			\$ 0.00113	\$ -	\$ -	\$ 0.00762

Present	\$ 6,022,900	\$ 21,299,043	\$ 1,006,639	\$ 7,468,269	\$ 10,091,489	\$ 5,270,690	\$ 9,755,352	\$ 3,528,449	\$ -	\$ -	\$ 11,065	\$ -	\$ -	\$ 270,971	\$ 64,724,868
Equalized at Proposed Rates	\$ 8,627,924	\$ 23,563,057	\$ 837,001	\$ 11,744,497	\$ 12,268,530	\$ 5,853,618	\$ 15,691,616	\$ 9,303,986	\$ -	\$ -	\$ 5,282	\$ -	\$ -	\$ 137,427	\$ 88,032,938

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

SALES & TRANSPORTATION SERVICES:

SUMMARY

	RS-1	RS-100	RS-600	GS-1	GS-6k	GS-25k	GS-120k	GS-1250k	GS-11M	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
Rate Base	\$ 36,806,900	\$ 114,485,770	\$ 5,289,149	\$ 58,874,925	\$ 77,000,977	\$ 38,196,054	\$ 100,912,503	\$ 55,643,671	\$ -	\$ -	\$ 47,927	\$ -	\$ -	\$ -	\$ 487,257,876
O&M	\$ 3,835,610	\$ 10,027,819	\$ 267,617	\$ 3,765,613	\$ 2,627,602	\$ 1,196,340	\$ 2,323,445	\$ 1,280,234	\$ -	\$ -	\$ 1,121	\$ -	\$ -	\$ 172,248	\$ 25,497,648
DEPRECIATION	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ -	\$ -	\$ 1,538	\$ -	\$ -	\$ -	\$ 15,265,451
AMORTIZATION EXPENSES	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ -	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ 2,051,121
TAXES OTHER THAN INCOME - OTHER	\$ 419,162	\$ 1,324,300	\$ 63,292	\$ 719,176	\$ 944,324	\$ 468,584	\$ 1,227,262	\$ 676,739	\$ -	\$ -	\$ 589	\$ -	\$ -	\$ -	\$ 5,843,427
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INCOME TAXES TOTAL	\$ 146,271	\$ 455,284	\$ 21,066	\$ 234,404	\$ 306,917	\$ 152,261	\$ 398,465	\$ 219,716	\$ -	\$ -	\$ 191	\$ -	\$ -	\$ -	\$ 1,934,574
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST - CUSTOMER	\$ 6,867,602	\$ 17,105,800	\$ 352,709	\$ 5,439,901	\$ 2,151,106	\$ 828,926	\$ 444,386	\$ 249,113	\$ -	\$ -	\$ 217	\$ -	\$ -	\$ 172,248	\$ 33,612,008
TOTAL COST - CAPACITY	\$ 1,060,981	\$ 5,761,908	\$ 519,328	\$ 5,083,219	\$ 9,355,171	\$ 4,770,193	\$ 13,420,752	\$ 7,398,308	\$ -	\$ -	\$ 6,434	\$ -	\$ -	\$ -	\$ 47,376,294
TOTAL COST - COMMODITY	\$ 20,095	\$ 105,020	\$ 9,197	\$ 106,374	\$ 194,602	\$ 102,503	\$ 278,630	\$ 150,625	\$ -	\$ -	\$ 138	\$ -	\$ -	\$ -	\$ 967,184
TOTAL COST - REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NO. OF CUSTOMERS: SALES	30,878	76,910	1,349	5,825	2,100	360	100	10	-	-	1	-	-	-	117,532
Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	-	-	3,029	-	-	-	22,307,292
ANNUAL SALES	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	-	-	18,177	-	-	-	126,942,853

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

SALES & TRANSPORTATION SERVICES:

SUMMARY	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
RATE BASE	\$ 36,806,900	\$ 114,485,770	\$ 5,289,149	\$ 58,874,925	\$ 77,000,977	\$ 38,196,054	\$ 100,912,503	\$ 55,643,671	\$ 0	\$ 0	\$ 47,927	\$ 0	\$ 0	\$ 0	\$ 487,257,876
O&M	\$ 3,835,610	\$ 10,027,819	\$ 267,617	\$ 3,765,613	\$ 2,627,602	\$ 1,196,340	\$ 2,323,445	\$ 1,280,234	\$ 0	\$ 0	\$ 1,121	\$ 0	\$ 0	\$ 172,248	\$ 25,497,648
DEPRECIATION	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ 0	\$ 0	\$ 1,538	\$ 0	\$ 0	\$ 0	\$ 15,265,451
AMORTIZATION EXPENSES	\$ 81,265	\$ 324,657	\$ 22,390	\$ 231,374	\$ 379,345	\$ 191,843	\$ 528,582	\$ 291,410	\$ 0	\$ 0	\$ 253	\$ 0	\$ 0	\$ 0	\$ 2,051,121
TAXES OTHER THAN INCOME - OTHER	\$ 419,162	\$ 1,324,300	\$ 63,292	\$ 719,176	\$ 944,324	\$ 468,584	\$ 1,227,262	\$ 676,739	\$ 0	\$ 0	\$ 589	\$ 0	\$ 0	\$ 0	\$ 5,843,427
TAXES OTHER THAN INCOME - REV. RELATED	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
INCOME TAXES TOTAL	\$ 146,271	\$ 455,284	\$ 21,066	\$ 234,404	\$ 306,917	\$ 152,261	\$ 398,465	\$ 219,716	\$ 0	\$ 0	\$ 191	\$ 0	\$ 0	\$ 0	\$ 1,934,574
REVENUE CREDITED TO COS:	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL COST - CUSTOMER	\$ 6,867,602	\$ 17,105,800	\$ 352,709	\$ 5,439,901	\$ 2,151,106	\$ 828,926	\$ 444,386	\$ 249,113	\$ 0	\$ 0	\$ 217	\$ 0	\$ 0	\$ 172,248	\$ 33,612,008
TOTAL COST - CAPACITY	\$ 1,060,981	\$ 5,761,908	\$ 519,328	\$ 5,083,219	\$ 9,355,171	\$ 4,770,193	\$ 13,420,752	\$ 7,398,308	\$ 0	\$ 0	\$ 6,434	\$ 0	\$ 0	\$ 0	\$ 47,376,294
TOTAL COST - COMMODITY	\$ 20,095	\$ 105,020	\$ 9,197	\$ 106,374	\$ 194,602	\$ 102,503	\$ 278,630	\$ 150,625	\$ 0	\$ 0	\$ 138	\$ 0	\$ 0	\$ 0	\$ 967,184
TOTAL COST - REVENUE	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
NO. OF CUSTOMERS: SALES & TRANSPORTATION	30,878	76,910	1,349	5,825	2,100	360	100	10	0	0	1	0	0	0	117,532
Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	0	0	3,029	0	0	0	22,307,292
ANNUAL SALES (therms)	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177	0	0	0	126,942,853

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:

Company: Florida City Gas

Projected Test Year: 12/31/23

Witness: Tara DuBose

Docket No.: 20220069-GU

Allocation of Cost of Service to Customer Classes
Schedule E 2 of 2

	SALES & TRANSPORTATION SERVICES:													THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION	
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND			
TAXES OTHER THAN INCOME TAXES:																
Customer	\$ 323,835	\$ 806,607	\$ 16,632	\$ 262,461	\$ 103,785	\$ 39,993	\$ 21,440	\$ 12,019	\$ 0	\$ 0	\$ 10	\$ 0	\$ 0	\$ 0	0	\$ 1,586,784
Capacity	\$ 95,327	\$ 517,693	\$ 46,660	\$ 456,715	\$ 840,539	\$ 428,590	\$ 1,205,822	\$ 664,720	\$ 0	\$ 0	\$ 578	\$ 0	\$ 0	\$ 0	0	\$ 4,256,644
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0
Subtotal	\$ 419,162	\$ 1,324,300	\$ 63,292	\$ 719,176	\$ 944,324	\$ 468,584	\$ 1,227,262	\$ 676,739	\$ 0	\$ 0	\$ 589	\$ 0	\$ 0	\$ 0	0	\$ 5,843,427
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0
Total	\$ 419,162	\$ 1,324,300	\$ 63,292	\$ 719,176	\$ 944,324	\$ 468,584	\$ 1,227,262	\$ 676,739	\$ 0	\$ 0	\$ 589	\$ 0	\$ 0	\$ 0	0	\$ 5,843,427
RETURN (NOI)																
Customer	\$ 1,869,750	\$ 4,657,168	\$ 96,027	\$ 1,396,584	\$ 552,253	\$ 212,810	\$ 114,087	\$ 63,955	\$ 0	\$ 0	\$ 56	\$ 0	\$ 0	\$ 0	0	\$ 8,962,689
Capacity	\$ 500,831	\$ 2,719,883	\$ 245,146	\$ 2,399,511	\$ 4,416,067	\$ 2,251,748	\$ 6,335,206	\$ 3,492,338	\$ 0	\$ 0	\$ 3,037	\$ 0	\$ 0	\$ 0	0	\$ 22,363,768
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0
Commodity	\$ 765	\$ 3,997	\$ 350	\$ 4,048	\$ 7,406	\$ 3,901	\$ 10,603	\$ 5,732	\$ 0	\$ 0	\$ 5	\$ 0	\$ 0	\$ 0	0	\$ 36,807
Total	\$ 2,371,347	\$ 7,381,047	\$ 341,524	\$ 3,800,143	\$ 4,975,725	\$ 2,468,459	\$ 6,459,896	\$ 3,562,025	\$ 0	\$ 0	\$ 3,098	\$ 0	\$ 0	\$ 0	0	\$ 31,363,264
INCOME TAXES																
Customer	\$ 115,331	\$ 287,267	\$ 5,923	\$ 86,145	\$ 34,065	\$ 13,127	\$ 7,037	\$ 3,945	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	0	\$ 552,844
Capacity	\$ 30,893	\$ 167,770	\$ 15,121	\$ 148,009	\$ 272,395	\$ 138,894	\$ 390,773	\$ 215,417	\$ 0	\$ 0	\$ 187	\$ 0	\$ 0	\$ 0	0	\$ 1,379,460
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0
Commodity	\$ 47	\$ 247	\$ 22	\$ 250	\$ 457	\$ 241	\$ 654	\$ 354	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 2,270
Total	\$ 146,271	\$ 455,284	\$ 21,066	\$ 234,404	\$ 306,917	\$ 152,261	\$ 398,465	\$ 219,716	\$ 0	\$ 0	\$ 191	\$ 0	\$ 0	\$ 0	0	\$ 1,934,574
REVENUE CREDITED TO COS:																
Capacity																
TOTAL COST OF SERVICE:																
Customer	\$ 6,867,602	\$ 17,105,800	\$ 352,709	\$ 5,439,901	\$ 2,151,106	\$ 828,926	\$ 444,386	\$ 249,113	\$ 0	\$ 0	\$ 217	\$ 0	\$ 0	\$ 0	172,248	\$ 33,612,008
Capacity	\$ 1,060,981	\$ 5,761,908	\$ 519,328	\$ 5,083,219	\$ 9,355,171	\$ 4,770,193	\$ 13,420,752	\$ 7,398,308	\$ 0	\$ 0	\$ 6,434	\$ 0	\$ 0	\$ 0	0	\$ 47,376,294
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0
Commodity	\$ 20,095	\$ 105,020	\$ 9,197	\$ 106,374	\$ 194,602	\$ 102,503	\$ 278,630	\$ 150,625	\$ 0	\$ 0	\$ 138	\$ 0	\$ 0	\$ 0	0	\$ 967,184
Subtotal	\$ 7,948,679	\$ 22,972,728	\$ 881,234	\$ 10,629,494	\$ 11,700,879	\$ 5,701,622	\$ 14,143,767	\$ 7,798,046	\$ 0	\$ 0	\$ 6,790	\$ 0	\$ 0	\$ 0	172,248	\$ 81,955,486
Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0
Total	\$ 7,948,679	\$ 22,972,728	\$ 881,234	\$ 10,629,494	\$ 11,700,879	\$ 5,701,622	\$ 14,143,767	\$ 7,798,046	\$ 0	\$ 0	\$ 6,790	\$ 0	\$ 0	\$ 0	172,248	\$ 81,955,486

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Allocation of Cost of Service to Customer Classes
 Schedule E 1 of 2

SALES & TRANSPORTATION SERVICES:															
OPERATIONS AND MAINTENANCE EXP DIRECT AND SPECIAL ASSIGNMENTS:	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
Customer															
878 Meters and House Regulators	\$ 200,068	\$ 498,329	\$ 10,275	\$ 162,151	\$ 64,119	\$ 24,708	\$ 13,246	\$ 7,425	\$ 0	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	980,328
893 Maint. of Meters & House Reg.	\$ 57,963	\$ 144,374	\$ 2,977	\$ 46,978	\$ 18,576	\$ 7,158	\$ 3,838	\$ 2,151	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	284,017
874 Mains & Services	\$ 86,593	\$ 215,686	\$ 4,447	\$ 70,182	\$ 27,752	\$ 10,694	\$ 5,733	\$ 3,214	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 0	424,304
892 Maint. of Services	\$ 46,985	\$ 117,031	\$ 2,413	\$ 38,081	\$ 15,058	\$ 5,803	\$ 3,111	\$ 1,744	\$ 0	\$ 0	\$ 2	\$ 0	\$ 0	\$ 0	230,228
All Other	\$ 3,281,399	\$ 8,173,296	\$ 168,527	\$ 2,659,499	\$ 1,051,649	\$ 405,251	\$ 217,255	\$ 121,788	\$ 0	\$ 0	\$ 106	\$ 0	\$ 0	\$ 172,248	16,251,018
Total	\$ 3,673,008	\$ 9,148,716	\$ 188,640	\$ 2,976,890	\$ 1,177,155	\$ 453,615	\$ 243,182	\$ 136,323	\$ 0	\$ 0	\$ 119	\$ 0	\$ 0	\$ 172,248	18,169,896
Capacity															
876 Measuring & Reg. Sta. Eq.- I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
890 Maint. of Meas. & Reg. Sta. Eq.-I	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
874 Mains and Services	\$ 28,998	\$ 157,479	\$ 14,194	\$ 138,930	\$ 255,687	\$ 130,375	\$ 366,804	\$ 202,204	\$ 0	\$ 0	\$ 176	\$ 0	\$ 0	\$ 0	1,294,848
874 Mains and Services LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
887 Maint. of Mains	\$ 10,452	\$ 56,764	\$ 5,116	\$ 50,078	\$ 92,164	\$ 46,994	\$ 132,217	\$ 72,886	\$ 0	\$ 0	\$ 63	\$ 0	\$ 0	\$ 0	466,735
887 Maint. of Mains LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
All Other	\$ 103,868	\$ 564,081	\$ 50,841	\$ 497,639	\$ 915,856	\$ 466,994	\$ 1,313,870	\$ 724,282	\$ 0	\$ 0	\$ 630	\$ 0	\$ 0	\$ 0	4,638,062
All Other LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
LOCAL STORAGE PLANT	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
LOCAL STORAGE PLANT LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 143,319	\$ 778,325	\$ 70,151	\$ 686,647	\$ 1,263,707	\$ 644,363	\$ 1,812,891	\$ 999,372	\$ 0	\$ 0	\$ 869	\$ 0	\$ 0	\$ 0	6,399,645
Commodity															
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Account #	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
All Other	\$ 19,283	\$ 100,777	\$ 8,826	\$ 102,076	\$ 186,739	\$ 98,362	\$ 267,372	\$ 144,539	\$ 0	\$ 0	\$ 133	\$ 0	\$ 0	\$ 0	928,107
Total	\$ 19,283	\$ 100,777	\$ 8,826	\$ 102,076	\$ 186,739	\$ 98,362	\$ 267,372	\$ 144,539	\$ 0	\$ 0	\$ 133	\$ 0	\$ 0	\$ 0	928,107
TOTAL O&M	\$ 3,835,610	\$ 10,027,819	\$ 267,617	\$ 3,765,613	\$ 2,627,602	\$ 1,196,340	\$ 2,323,445	\$ 1,280,234	\$ -	\$ -	\$ 1,121	\$ -	\$ -	\$ 172,248	\$ 25,497,648
DEPRECIATION EXPENSE:															
Customer	\$ 845,991	\$ 2,107,192	\$ 43,449	\$ 685,657	\$ 271,130	\$ 104,480	\$ 56,011	\$ 31,399	\$ 0	\$ 0	\$ 27	\$ 0	\$ 0	\$ 0	4,145,335
Capacity	\$ 249,032	\$ 1,352,429	\$ 121,896	\$ 1,193,128	\$ 2,195,836	\$ 1,119,655	\$ 3,150,105	\$ 1,736,523	\$ 0	\$ 0	\$ 1,510	\$ 0	\$ 0	\$ 0	11,120,116
Capacity LV	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Total	\$ 1,095,024	\$ 3,459,621	\$ 165,345	\$ 1,878,785	\$ 2,466,966	\$ 1,224,134	\$ 3,206,117	\$ 1,767,922	\$ 0	\$ 0	\$ 1,538	\$ 0	\$ 0	\$ 0	15,265,451
AMORT. OF GAS PLANT:															
Capacity	\$ 29,768	\$ 161,661	\$ 14,571	\$ 142,619	\$ 262,476	\$ 133,836	\$ 376,543	\$ 207,573	\$ 0	\$ 0	\$ 181	\$ 0	\$ 0	\$ 0	1,329,226
AMORT. OF PROPERTY LOSS:															
Capacity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
AMORT OF LIMITED TERM INVEST.															
Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
AMORT. OF ACQUISITION ADJ.:															
Customer	\$ 39,686	\$ 98,850	\$ 2,038	\$ 32,165	\$ 12,719	\$ 4,901	\$ 2,628	\$ 1,473	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 0	194,460
Capacity	\$ 11,812	\$ 64,147	\$ 5,782	\$ 56,591	\$ 104,150	\$ 53,106	\$ 149,412	\$ 82,364	\$ 0	\$ 0	\$ 72	\$ 0	\$ 0	\$ 0	527,434
Total	\$ 51,498	\$ 162,996	\$ 7,820	\$ 88,755	\$ 116,869	\$ 58,007	\$ 152,039	\$ 83,837	\$ 0	\$ 0	\$ 73	\$ 0	\$ 0	\$ 0	721,894
AMORT. OF CONVERSION COSTS:															
Commodity	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Allocation of Rate Base to Customer Classes
 Schedule F

RATE BASE BY CUSTOMER CLASS	SALES & TRANSPORTATION SERVICES:										SALES & TRANSPORTATION SERVICES:				TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M	GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	
DIRECT AND SPECIAL ASSIGNMENTS:															
Customer															
Meters	\$ 6,434,485	\$ 16,026,994	\$ 330,465	\$ 5,215,004	\$ 2,062,175	\$ 794,656	\$ 426,014	\$ 238,814	\$ -	\$ -	\$ 208	\$ -	\$ -	\$ -	\$ 31,528,816
House Regulators	\$ 2,277,385.73	\$ 5,672,504.40	\$ 116,962.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,066,853
Services	\$ 14,681,983	\$ 36,569,831	\$ 754,042	\$ 11,899,414	\$ 4,705,398	\$ 1,813,219	\$ 972,064	\$ 544,918	\$ -	\$ -	\$ 475	\$ -	\$ -	\$ -	\$ 71,941,344
All Other	\$ 5,654,481	\$ 14,084,162	\$ 290,405	\$ 4,582,829	\$ 1,812,193	\$ 698,326	\$ 374,372	\$ 209,865	\$ -	\$ -	\$ 183	\$ -	\$ -	\$ -	\$ 27,706,815
Total	\$ 29,048,335	\$ 72,353,491	\$ 1,491,875	\$ 21,697,247	\$ 8,579,767	\$ 3,306,201	\$ 1,772,450	\$ 993,596	\$ -	\$ -	\$ 867	\$ -	\$ -	\$ -	\$ 139,243,829
Capacity															
Industrial Meas.& Reg. Sta. Eq.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 984,591	\$ 542,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,527,355
Meas.&Reg.Sta.Eq.-Gen.	\$ 55,800	\$ 303,035	\$ 27,313	\$ 267,341	\$ 492,014	\$ 250,878	\$ 705,834	\$ 389,098	\$ -	\$ -	\$ 338	\$ -	\$ -	\$ -	\$ 2,491,650
Mains	\$ 4,860,641	\$ 26,396,853	\$ 2,379,180	\$ 23,287,597	\$ 42,858,557	\$ 21,853,541	\$ 61,484,080	\$ 33,893,644	\$ -	\$ -	\$ 29,476	\$ -	\$ -	\$ -	\$ 217,043,568
Mains Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LNG Storage	\$ 1,161,727	\$ 6,309,029	\$ 568,640	\$ 5,565,895	\$ 10,243,489	\$ 5,223,146	\$ 14,695,117	\$ 8,100,813	\$ -	\$ -	\$ 7,045	\$ -	\$ -	\$ -	\$ 51,874,903
LNG Storage Large Volume	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 1,668,517	\$ 9,061,272	\$ 816,703	\$ 7,993,955	\$ 14,712,096	\$ 7,501,685	\$ 21,105,697	\$ 11,634,702	\$ -	\$ -	\$ 10,118	\$ -	\$ -	\$ -	\$ 74,504,745
Total	\$ 7,746,684	\$ 42,070,188	\$ 3,791,837	\$ 37,114,787	\$ 68,306,157	\$ 34,829,250	\$ 98,975,320	\$ 54,561,021	\$ -	\$ -	\$ 46,978	\$ -	\$ -	\$ -	\$ 347,442,222
Commodity															
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other	\$ 11,881	\$ 62,091	\$ 5,438	\$ 62,891	\$ 115,054	\$ 60,603	\$ 164,733	\$ 89,053	\$ -	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ 571,825
Total	\$ 11,881	\$ 62,091	\$ 5,438	\$ 62,891	\$ 115,054	\$ 60,603	\$ 164,733	\$ 89,053	\$ -	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ 571,825
TOTAL	\$ 36,806,900	\$ 114,485,770	\$ 5,289,149	\$ 58,874,925	\$ 77,000,977	\$ 38,196,054	\$ 100,912,503	\$ 55,643,671	\$ -	\$ -	\$ 47,927	\$ -	\$ -	\$ -	\$ 487,257,876

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Development of Allocation Factors
 Schedule G

	SALES & TRANSPORTATION SERVICES:											GAS LIGHTING	NATURAL GAS VEHICLES	CONTRACT DEMAND	THIRD PARTY SUPPLIER	TOTAL SALES & TRANSPORTATION
	RS-1	RS-100	RS-600	GS-1	GS-6000	GS-25000	GS-120k	GS-1250k	GS-11m	GS-25M						
CUSTOMER COSTS																
No. of Customers : RESIDENTIAL SALES	30,878	76,910	1,349									1				109,138
No. of Customers : COMMERCIAL & INDUSTRIAL SALES				5,825	2,100	360	100	10					0			8,394
No. of Customers :Total	30,878	76,910	1,349	5,825	2,100	360	100	10	0	0	1		0			117,532
Weighting	1.00	1.00	1.18	4.30	4.71	10.60	20.44	114.60	124.33	277.65	1.00		4.71			NA
Weighted No. of Customers	30,878	76,910	1,586	25,026	9,896	3,813	2,044	1,146	0	0	1		0			151,300
Allocation Factors	0.204083	0.508328	0.010481	0.165404	0.065406	0.025204	0.013512	0.007574	0.000000	0.000000	0.000007		0.000000	0.000000		1.00
No. of Customers :Total Annual Bills	370,532	922,920	16,192	69,898	25,198	4,315	1,200	120	0	0	12		0	0	0	1,410,387
CAPACITY COSTS																
Peak & Avg. Mon. Sales Vol.(therms)	499,567	2,713,014	244,527	2,393,451	4,404,914	2,246,062	6,319,207	3,483,519	0	0	3,029		0	0		22,307,292
DCQ's							16,871	15,028								
Allocation Factors	0.022395	0.121620	0.010962	0.107295	0.197465	0.100687	0.283280	0.156161	0.000000	0.000000	0.000136		0.000000	0.000000		1.00
Mains Allocation LV	0.022395	0.121620	0.010962	0.107295	0.197465	0.100687	0.283280	0.156161	0.000000	0.000000	0.000136		0.000000	0.000000		1.00
COMMODITY COSTS																
Annual Sales Vol.(therms)																
Residential	2,637,476	13,783,911	1,207,119													17,628,506
Commercial & Industrial Sales				13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177		0	0		109,314,347
Total Annual Sales Vol.(therms)	2,637,476	13,783,911	1,207,119	13,961,514	25,541,488	13,453,560	36,570,110	19,769,498	0	0	18,177		0	0		126,942,853
Allocation Factors	0.020777	0.108584	0.009509	0.109983	0.201205	0.105981	0.288083	0.155735	0.000000	0.000000	0.000143		0.000000	0.000000		1.00
REVENUE-RELATED COSTS																
Tax on Cust,Cap,& Commod.	\$ 29,887	\$ 86,377	\$ 3,313	\$ 39,967	\$ 43,995	\$ 21,438	\$ 53,181	\$ 29,321	\$ -	\$ -	\$ 26	\$	-	\$ -	\$ 648	\$ 308,153
Allocation Factors	0.096988	0.280307	0.010753	0.129698	0.142771	0.069570	0.172579	0.095150	0.000000	0.000000	0.000083		0.000000	0.000000	0.002102	1.00

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

SUMMARY:	TOTAL	CAPACITY	CUSTOMER	COMMODITY	REVENUE
ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 25,497,648	\$ 6,399,645	\$ 18,169,896	\$ 928,107	\$ -
less O&M direct assignments	\$ (3,680,460)	\$ (1,761,583)	\$ (1,918,877)	\$ -	\$ -
NET O&M	\$ 21,817,188	\$ 4,638,062	\$ 16,251,018	\$ 928,107	\$ -
DEPRECIATION	\$ 15,265,451	\$ 11,120,116	\$ 4,145,335	\$ -	\$ -
AMORTIZATION OF OTHER GAS PLANT	\$ 1,329,226	\$ 1,329,226	\$ -	\$ -	\$ -
AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,894	\$ 527,434	\$ 194,460	\$ -	\$ -
AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TAXES OTHER THAN INCOME	\$ 5,843,427	\$ 4,256,644	\$ 1,586,784	\$ -	\$ -
RETURN	\$ 31,363,264	\$ 22,363,768	\$ 8,962,689	\$ 36,807	\$ -
INCOME TAXES	\$ 1,934,574	\$ 1,379,460	\$ 552,844	\$ 2,270	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 81,955,486	\$ 47,376,294	\$ 33,612,008	\$ 967,184	\$ -
RATE BASE	\$ 487,257,876	\$ 347,442,222	\$ 139,243,829	\$ 571,825	\$ -
less Rate Base direct assignments	\$ (384,474,490)	\$ (272,937,477)	\$ (111,537,014)	\$ -	\$ -
NET RATE BASE	\$ 102,783,386	\$ 74,504,745	\$ 27,706,815	\$ 571,825	\$ -

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

RATE BASE ITEMS(PLANT-ACC.DEPR):

381-382 METERS	\$ 31,528,816	\$ -	\$ 31,528,816	\$ -	\$ -
383-384 HOUSE REGULATORS	\$ 8,066,853	\$ -	\$ 8,066,853	\$ -	\$ -
385 INDUSTRIAL MEAS. & REG.EQ.	\$ 1,527,355	\$ 1,527,355	\$ -	\$ -	\$ -
376 MAINS	\$ 217,043,568	\$ 217,043,568	\$ -	\$ -	\$ -
380 SERVICES	\$ 71,941,344	\$ -	\$ 71,941,344	\$ -	\$ -
378 MEAS. & REG.STA.EQ.-GEN.	\$ 2,491,650	\$ 2,491,650	\$ -	\$ -	\$ -
364 LNG Plant	\$ 51,874,903	\$ 51,874,903	\$ -	\$ -	\$ -
Total Rate Base Direct Assignments	\$ 384,474,490	\$ 272,937,477	\$ 111,537,014	\$ -	\$ -

O&M ITEMS

892 Maint. of Services O & M ITEMS	\$ 230,228	\$ -	\$ 230,228	\$ -	\$ -
876 MEAS. & REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
878 METER & HOUSE REG.	\$ 980,328	\$ -	\$ 980,328	\$ -	\$ -
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
893 MAINT.OF METERS AND HOUSE REG.	\$ 284,017	\$ -	\$ 284,017	\$ -	\$ -
874 MAINS AND SERVICES	\$ 1,719,152	\$ 1,294,848	\$ 424,304	\$ -	\$ -
887 MAINT. OF MAINS	\$ 466,735	\$ 466,735	\$ -	\$ -	\$ -
364 LNG Plant	\$ -	\$ -	\$ -	\$ -	\$ -
Total O&M Direct Assignments	\$ 3,680,460	\$ 1,761,583	\$ 1,918,877	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study (summary).

Type of Data Shown: Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

<u>SUMMARY:</u>	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>
ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
O&M	\$ 25,497,648	\$ 18,169,896	\$ 6,399,645	\$ 928,107	\$ -
less O&M direct assignments	\$ (3,680,460)	\$ (1,918,877)	\$ (1,761,583)	\$ -	\$ -
NET O&M	\$ 21,817,188	\$ 16,251,018	\$ 4,638,062	\$ 928,107	\$ -
DEPRECIATION	\$ 15,265,451	\$ 4,145,335	\$ 11,120,116	\$ -	\$ -
AMORTIZATION OF OTHER GAS PLANT	\$ 1,329,226	\$ -	\$ 1,329,226	\$ -	\$ -
AMORTIZATION OF PROPERTY LOSS	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF LIMITED TERM INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 721,894	\$ 194,460	\$ 527,434	\$ -	\$ -
AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL TAXES OTHER THAN INCOME	\$ 5,843,427	\$ 1,586,784	\$ 4,256,644	\$ -	\$ -
RETURN	\$ 31,363,264	\$ 8,962,689	\$ 22,363,768	\$ 36,807	\$ -
INCOME TAXES	\$ 1,934,574	\$ 552,844	\$ 1,379,460	\$ 2,270	\$ -
REVENUES CREDITED TO COST OF SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COST OF SERVICE	\$ 81,955,486	\$ 33,612,008	\$ 47,376,294	\$ 967,184	\$ -
RATE BASE	\$ 487,257,876	\$ 139,243,829	\$ 347,442,222	\$ 571,825	\$ -
less Rate Base direct assignments	\$ (384,474,490)	\$ (111,537,014)	\$ (272,937,477)	\$ -	\$ -
NET RATE BASE	\$ 102,783,386	\$ 27,706,815	\$ 74,504,745	\$ 571,825	\$ -

KNOWN DIRECT & SPECIAL ASSIGNMENTS:

<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
381-382 METERS	\$ 31,528,816	\$ 31,528,816	\$ -	\$ -	\$ -
383-384 HOUSE REGULATORS	\$ 8,066,853	\$ 8,066,853	\$ -	\$ -	\$ -
385 INDUSTRIAL MEAS.& REG.EQ.	\$ 1,527,355	\$ -	\$ 1,527,355	\$ -	\$ -
376 MAINS	\$ 217,043,568	\$ -	\$ 217,043,568	\$ -	\$ -
380 SERVICES	\$ 71,941,344	\$ 71,941,344	\$ -	\$ -	\$ -
378 MEAS.& REG.STA.EQ.-GEN.	\$ 2,491,650	\$ -	\$ 2,491,650	\$ -	\$ -
364 LNG Plant	\$ 51,874,903	\$ -	\$ 51,874,903	\$ -	\$ -
Total Rate Base Direct Assignments	\$ 384,474,490	\$ 111,537,014	\$ 272,937,477	\$ -	\$ -

O&M ITEMS

892 Maint. of Services O & M ITEMS	\$ 230,228	\$ 230,228	\$ -	\$ -	\$ -
876 MEAS.& REG.STA.EQ.IND.	\$ -	\$ -	\$ -	\$ -	\$ -
878 METER & HOUSE REG.	\$ 980,328	\$ 980,328	\$ -	\$ -	\$ -
890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
893 MAINT.OF METERS AND HOUSE REG.	\$ 284,017	\$ 284,017	\$ -	\$ -	\$ -
874 MAINS AND SERVICES	\$ 1,719,152	\$ 424,304	\$ 1,294,848	\$ -	\$ -
887 MAINT. OF MAINS	\$ 466,735	\$ -	\$ 466,735	\$ -	\$ -
LOCAL STORAGE PLANT:	\$ -	\$ -	\$ -	\$ -	\$ -
Total O&M Direct Assignments	\$ 3,680,460	\$ 1,918,877	\$ 1,761,583	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study.

Type of Data Shown: Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 1 of 2

ACCT NO.	OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	LOCAL STORAGE PLANT:	\$ -	\$ -	\$ -	\$ -	ac 301-320
	PRODUCTION PLANT	\$ -	\$ -	\$ -	\$ -	100% capacity
	DISTRIBUTION:	\$ -	\$ -	\$ -	\$ -	
870	Operation Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac 871-879
871	Distribution Load Dispatching	\$ -	\$ -	\$ -	\$ -	100% capacity
872	Compressor Station Labor and Expenses	\$ -	\$ -	\$ -	\$ -	ac 377
873	Compr.Sta.Fuel & Power	\$ -	\$ -	\$ -	\$ -	100% commodity
874	Mains and Services Expenses	\$ 1,719,152	\$ 424,304	\$ 1,294,848	\$ -	ac376+ac380
875	Measuring and Regulating Station Expenses-General	\$ -	\$ -	\$ -	\$ -	ac 378
876	Measuring and Regulating Station Expenses-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
877	Measuring and Regulating Station Expenses-City Gate Check Station	\$ -	\$ -	\$ -	\$ -	ac 379
878	Meter and House Regulator Expenses	\$ 980,328	\$ 980,328	\$ -	\$ -	ac381+ac383
879	Customer Installations Expenses	\$ -	\$ -	\$ -	\$ -	ac 386
880	Other Expenses	\$ 1,011,765	\$ 525,068	\$ 486,697	\$ -	ac 387
881	Rents	\$ -	\$ -	\$ -	\$ -	100% capacity
885	Maintenance Supervision and Engineering	\$ -	\$ -	\$ -	\$ -	ac886-894
886	Maintenance of Structures and Improvements	\$ -	\$ -	\$ -	\$ -	ac375
887	Maintenance of Mains	\$ 466,735	\$ -	\$ 466,735	\$ -	ac376
888	Maintenance of Compressor Station Equipment	\$ 17,066	\$ -	\$ 17,066	\$ -	ac 377
889	Maintenance of Meas. and Reg. Sta. Equip.-General	\$ -	\$ -	\$ -	\$ -	ac 378
890	Maintenance of Meas. and Reg. Sta. Equip.-Industrial	\$ -	\$ -	\$ -	\$ -	ac 385
891	Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	\$ -	\$ -	\$ -	\$ -	ac 379
892	Maintenance of Services	\$ 230,228	\$ 230,228	\$ -	\$ -	ac 380
893	Maintenance of Meters and House Regulators	\$ 284,017	\$ 284,017	\$ -	\$ -	ac381-383
894	Maintenance of Other Equipment	\$ -	\$ -	\$ -	\$ -	ac387
	Total Distribution Expenses	\$ 4,709,292	\$ 2,443,946	\$ 2,265,346	\$ -	
	CUSTOMER ACCOUNTS:					
901	Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
902	Meter Reading Expenses	\$ -	\$ -	\$ -	\$ -	100% customer
903	Customer Records and Collection Expenses	\$ 2,628,828	\$ 2,628,828	\$ -	\$ -	100% customer
904	Uncollectible Accounts	\$ 328,531	\$ -	\$ -	\$ 328,531	100% commodity
905	Miscellaneous Customer Accounts Expenses	\$ 1,038,506	\$ 1,038,506	\$ -	\$ -	100% customer
	Total Customer Accounts	\$ 3,995,866	\$ 3,667,334	\$ -	\$ 328,531	
907	Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
908	Customer Assistance Expenses	\$ -	\$ -	\$ -	\$ -	
909	Informational and Instructional Expenses	\$ -	\$ -	\$ -	\$ -	
910	Miscellaneous Customer Service and Informational Expenses	\$ -	\$ -	\$ -	\$ -	
911	Supervision	\$ -	\$ -	\$ -	\$ -	100% customer
912	Demonstrating and Selling Expenses	\$ 302,512	\$ 302,512	\$ -	\$ -	
913	Advertising Expenses	\$ 17,987	\$ 17,987	\$ -	\$ -	
916	Miscellaneous Sales Expenses	\$ -	\$ -	\$ -	\$ -	
920	Administrative and General Salaries	\$ 8,431,348	\$ 6,008,268	\$ 2,116,181	\$ 306,899	O&M excl. A&G
921	Office Supplies and Expenses	\$ 529,993	\$ 377,679	\$ 133,023	\$ 19,292	
922	Administrative Expenses Transferred-Cr.	\$ -	\$ -	\$ -	\$ -	
923	Outside Services Employed	\$ 3,545,380	\$ 2,526,475	\$ 889,854	\$ 129,051	
924	Property Insurance	\$ 503,407	\$ 358,733	\$ 126,350	\$ 18,324	
925	Injuries and Damages	\$ 510,588	\$ 363,851	\$ 128,152	\$ 18,585	
926	Employee Pensions and Benefits	\$ 661,618	\$ 471,476	\$ 166,059	\$ 24,083	
927	Franchise Requirements	\$ -	\$ -	\$ -	\$ -	
928	Regulatory Commission Expenses	\$ 800,686	\$ 570,578	\$ 200,964	\$ 29,145	
929	Duplicate Charges (CR)	\$ -	\$ -	\$ -	\$ -	
930.1	General Advertising Expenses	\$ -	\$ -	\$ -	\$ -	
930.2	Miscellaneous General Expenses	\$ 1,147,638	\$ 817,819	\$ 288,045	\$ 41,774	
931	Rents	\$ 53,694	\$ 38,263	\$ 13,477	\$ 1,954	
932	Maintenance of General Plant	\$ 287,639	\$ 204,975	\$ 72,194	\$ 10,470	general plant
	TOTAL O&M EXPENSE	\$ 25,497,648	\$ 18,169,896	\$ 6,399,645	\$ 928,107	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.

Type of Data Shown:

Company: Florida City Gas

Projected Test Year: 12/31/23

Witness: Tara DuBose

Docket No.: 20220069-GU

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 2 of 2

DEPRECIATION AND AMORTIZATION EXPENSE:	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>REVENUE</u>	<u>CLASSIFIER</u>
Depreciation Expense	\$ 15,265,451	\$ 4,145,335	\$ 11,120,116	\$ -	\$ -	net plant
Amort. & Depl. of Utility Plant	\$ 1,329,226	\$ -	\$ 1,329,226	\$ -	\$ -	100% capacity
Amort. of Acquisition Adj.	\$ 721,894	\$ 194,460	\$ 527,434	\$ -	\$ -	intangible,distribution,and general plant
Amort. of Conversion Costs	\$ -	\$ -	\$ -	\$ -	\$ -	100% commodity
Regulatory Debits	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	100% capacity
Total Deprec. and Amort. Expense	\$ 17,316,572	\$ 4,339,795	\$ 12,976,776	\$ -	\$ -	
TAXES OTHER THAN INCOME TAXES:						
Revenue Related	\$ -	\$ -	\$ -	\$ -	\$ -	100% revenue
Other	<u>\$ 5,843,427</u>	<u>\$ 1,586,784</u>	<u>\$ 4,256,644</u>	<u>\$ -</u>	<u>\$ -</u>	net plant
Total Taxes other than Income Taxes	\$ 5,843,427	\$ 1,586,784	\$ 4,256,644	\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ -	100% capacity
RETURN (REQUIRED NOI)	\$ 31,363,264	\$ 8,962,689	\$ 22,363,768	\$ 36,807	\$ -	rate base
INCOME TAXES	<u>\$ 1,934,574</u>	<u>\$ 552,844</u>	<u>\$ 1,379,460</u>	<u>\$ 2,270</u>	<u>\$ -</u>	return(noi)
TOTAL OVERALL COST OF SERVICE	<u>\$ 81,955,486</u>	<u>\$ 33,612,008</u>	<u>\$ 47,376,294</u>	<u>\$ 967,184</u>	<u>\$ -</u>	

Florida Public Service Commission
 Company: Florida City Gas
 Docket No.: 20220069-GU

Explanation: Provide a fully allocated
 embedded cost of service
 study.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Tara DuBose

Classification of Rate Base Accumulated Depreciation
 Schedule I 2 of 2

	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
LOCAL STORAGE PLANT:					related plant
302 FRANCHISES AND CONSENTS	\$ 97,976	\$ -	\$ 97,976	\$ -	
303 MISC INTANGIBLE PLANT:	\$ 3,118,201	\$ -	\$ 3,118,201	\$ -	rel.plant account
364 LNG PLANT	\$ 382,147	\$ -	\$ 382,147	\$ -	
PRODUCTION PLANT					"
DISTRIBUTION PLANT:					
365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	"
367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	
369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	"
371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
374 Land and Land Rights	\$ 13,416	\$ -	\$ 13,416	\$ -	
374.1 Land	\$ -	\$ -	\$ -	\$ -	
374.3 RIGHT-OF-WAY	\$ -	\$ -	\$ -	\$ -	
375 Structures and Improvements	\$ (30,871)	\$ -	\$ (30,871)	\$ -	"
376 Mains	\$ -	\$ -	\$ -	\$ -	"
376.10 MAINS-STEEL	\$ 77,849,968	\$ -	\$ 77,849,968	\$ -	"
376.20 MAINS-PLASTIC	\$ 55,679,475	\$ -	\$ 55,679,475	\$ -	"
376.30 MAINS-CAST IRON	\$ -	\$ -	\$ -	\$ -	"
376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	"
376.99 MAINS-CIAC	\$ -	\$ -	\$ -	\$ -	"
377 Compressor Sta. Eq.	\$ -	\$ -	\$ -	\$ -	"
378 Meas. & Reg.Sta. Eq.-Gen	\$ 400,051	\$ -	\$ 400,051	\$ -	"
379 Meas. & Reg.Sta. Eq.-CG	\$ 5,753,777	\$ -	\$ 5,753,777	\$ -	"
380 Services	\$ -	\$ -	\$ -	\$ -	"
380.1 Services-Steel	\$ 22,709,768	\$ 22,709,768	\$ -	\$ -	
380.1 Services-Plastic	\$ 28,022,276	\$ 28,022,276	\$ -	\$ -	
381 Meters	\$ 2,515,913	\$ 2,515,913	\$ -	\$ -	"
381.1 Meters-ERTs	\$ (783,483)	\$ (783,483)	\$ -	\$ -	"
382 Meters Installation	\$ (58,164)	\$ (58,164)	\$ -	\$ -	"
382.1 Meters Installation - ERTs	\$ (1,324,851)	\$ (1,324,851)	\$ -	\$ -	"
383 House Regulators	\$ 1,954,977	\$ 1,954,977	\$ -	\$ -	"
384 House Regulator Installation	\$ 141,997	\$ 141,997	\$ -	\$ -	"
385 Indust.Meas. & Reg.Sta.Eq.	\$ 2,308,468	\$ -	\$ 2,308,468	\$ -	"
386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	"
387 Other Equipment	\$ 416,407	\$ 126,283	\$ 290,124	\$ -	"
Total A.D. on Dist. Plant	\$ 195,569,126	\$ 53,304,716	\$ 142,264,409	\$ -	
GENERAL PLANT:	\$ 8,737,895	\$ 4,368,947	\$ 4,368,947	\$ -	general plant
PLANT ACQUISITION ADJUSTMENT:	\$ 13,475,365	\$ -	\$ 13,475,365	\$ -	acquisition adjustments
RETIREMENT WORK IN PROGRESS:	\$ -	\$ -	\$ -	\$ -	distribution plant
TOTAL ACCUMULATED DEPRECIATION	\$ 221,380,710	\$ 57,673,664	\$ 163,707,046	\$ -	
NET PLANT (Plant less Accum.Dep.)	\$ 471,548,269	\$ 128,048,995	\$ 343,499,274	\$ -	
less:CUSTOMER ADVANCES	\$ -	\$ -	\$ -	\$ -	50%-50% cust--cap
plus:WORKING CAPITAL	\$ 15,709,607	\$ 11,194,833	\$ 3,942,948	\$ 571,825	oper. and maint. exp.
equals:TOTAL RATE BASE	\$ 487,257,876	\$ 139,243,829	\$ 347,442,222	\$ 571,825	

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study.

Type of Data Shown: Projected Test Year: 12/31/23
Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Classification of Rate Base - Plant
Schedule I 1 of 2

	<u>TOTAL</u>	<u>CUSTOMER</u>	<u>CAPACITY</u>	<u>COMMODITY</u>	<u>CLASSIFIER</u>
LOCAL STORAGE PLANT					100% capacity
302 302 FRANCISES AND CONSENTS	\$ 241,490	\$ -	\$ 241,490	\$ -	
303 303 MISC INTANGIBLE PLANT:	\$ 18,351,431	\$ -	\$ 18,351,431	\$ -	100% capacity
364 364 LNG Plant	\$ 52,257,050	\$ -	\$ 52,257,050	\$ -	100% capacity
PRODUCTION PLANT					100% capacity
DISTRIBUTION PLANT:					
365 365 LAND AND LAND RIGHTS TRANSMISSION	\$ -	\$ -	\$ -	\$ -	
367 367 TRANSMISSION MAIN	\$ -	\$ -	\$ -	\$ -	
367.1 367.1 TRANSMISSION MAIN-STEEL	\$ -	\$ -	\$ -	\$ -	100% capacity
367.2 367.2 TRANSMISSION MAIN-PLASTIC	\$ -	\$ -	\$ -	\$ -	
369 369 MEASURING/REPLAING EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
371 371 OTHER EQUIPMENT	\$ -	\$ -	\$ -	\$ -	
374 374 Land and Land Rights	\$ 1,277,712	\$ -	\$ 1,277,712	\$ -	100% capacity
374.1 374.1 Land	\$ 72,441	\$ -	\$ 72,441	\$ -	100% capacity
374.3 374.3 RIGHT-OF-WAY	\$ 11,132	\$ -	\$ 11,132	\$ -	100% capacity
375 375 Structures and Improvements	\$ 222,872	\$ -	\$ 222,872	\$ -	100% capacity
376 376 Mains	\$ -	\$ -	\$ -	\$ -	100% capacity
376.10 376.10 MAINS-STEEL	\$ 154,790,512	\$ -	\$ 154,790,512	\$ -	100% capacity
376.20 376.20 MAINS-PLASTIC	\$ 195,782,500	\$ -	\$ 195,782,500	\$ -	100% capacity
376.30 376.30 MAINS-CAST IRON	\$ -	\$ -	\$ -	\$ -	100% capacity
376.50 376.50 MAINS-MISC	\$ -	\$ -	\$ -	\$ -	100% capacity
376.99 376.99 MAINS-CIAC	\$ -	\$ -	\$ -	\$ -	100% capacity
377 377 Comp.Sta.Eq.	\$ -	\$ -	\$ -	\$ -	100% capacity
378 378 Meas. & Reg.Sta.Eq.-Gen	\$ 2,891,701	\$ -	\$ 2,891,701	\$ -	100% capacity
379 379 Meas. & Reg.Sta.Eq.-CG	\$ 20,897,304	\$ -	\$ 20,897,304	\$ -	100% capacity
380 380 Services	\$ -	\$ -	\$ -	\$ -	100% customer
380.1 380.1 Services-Steel	\$ 15,675,580	\$ 15,675,580	\$ -	\$ -	100% customer
380.2 380.1 Services-Plastic	\$ 106,997,809	\$ 106,997,809	\$ -	\$ -	100% customer
381 381 Meters	\$ 23,770,802	\$ 23,770,802	\$ -	\$ -	100% customer
381.1 381.1 Meters-ERTs	\$ 1,691,890	\$ 1,691,890	\$ -	\$ -	100% customer
382 382 Meters Installation	\$ 5,904,774	\$ 5,904,774	\$ -	\$ -	100% customer
381.2 382.1 Meters Installation - ERTs	\$ 510,766	\$ 510,766	\$ -	\$ -	100% customer
383 383 House Regulators	\$ 7,917,154	\$ 7,917,154	\$ -	\$ -	100% customer
384 384 House Regulator Installation	\$ 2,246,673	\$ 2,246,673	\$ -	\$ -	100% customer
385 385 Industrial Meas. & Reg.Eq.	\$ 3,835,824	\$ -	\$ 3,835,824	\$ -	100% capacity
386 386 Property on Customer Premises	\$ -	\$ -	\$ -	\$ -	ac 374-385
387 387 Other Equipment	\$ 2,078,084	\$ 630,215	\$ 1,447,869	\$ -	ac 374-386
Total Distribution Plant	\$ 617,425,500	\$ 165,345,662	\$ 452,079,838	\$ -	
GENERAL PLANT:	\$ 25,654,204	\$ 12,827,102	\$ 12,827,102	\$ -	50% customer,50%, capacity
PLANT ACQUISITION ADJUSTMENT:	\$ 21,656,835	\$ -	\$ 21,656,835	\$ -	100% capacity
GAS PLANT FOR FUTURE USE:	\$ -	\$ -	\$ -	\$ -	100% capacity
CWIP:	\$ 28,192,440	\$ 7,549,895	\$ 20,642,545	\$ -	dist.plant
TOTAL PLANT	\$ 692,928,979	\$ 185,722,659	\$ 507,206,320	\$ -	

ATTACHMENT 3
Revised Tariff Sheets (*clean version*)

RULES AND REGULATIONS (Continued)

3. GAS LEAKS

The Customer shall give immediate notice to the Company of leakage of gas. No deduction on account of leakage shall be required to be made from Customer's bills unless such leakage occurs as the result of fault or neglect of agents of the Company. In case of leakage or fire, the stopcock at the meter should be closed without delay and no light or flame used in the vicinity of the leak.

4. CONNECT CHARGE

A charge of \$90.00 for Residential service or \$150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be \$110.00 for Residential service or \$200.00 for Non-Residential service.

5. RECONNECTION CHARGE

A charge of \$90.00 for Residential service or \$105.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non-payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be \$105.00 for Residential service or \$120.00 for Non-Residential service.

6. FAILED TRIP CHARGE

A charge of \$20 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative.

7. LATE PAYMENT CHARGE

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment Charge of 1.5% or \$5.00 whichever is greater, except that the Late Payment Charge applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities shall be at a rate no greater than allowed, and in a manner permitted by applicable law.

8. RETURNED CHECKS

The service charge for each returned check shall be determined in accordance with section 68.065, Florida Statutes. Payment of the full amount of the dishonored payment, plus a service charge of \$25 if the face value does not exceed \$50, \$30 if the face value exceeds \$50 but does not exceed \$300, \$40 if the face value exceeds \$300, or 5 percent of the face amount of the dishonored instrument, whichever is greater.

RESIDENTIAL SERVICE – 1 (RS-1)

APPLICABILITY

Service is available to Residential Customers using between 0 and 99 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge	\$18.00
Distribution Charge, per therm	\$0.67667
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

Service is available to Residential Customers using between 100 and 599 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge	\$19.00
Distribution Charge, per therm	\$0.57421
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

Service is available to Residential Customers using 600 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$25.00
Distribution Charge, per therm	\$0.70799
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

Service is available to Non-Residential Customers using between 0 and 5,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$31.00	\$31.00
Distribution Charge, per therm	\$0.57949	\$0.57949
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

Service is available to Non-Residential Customers using between 6,000 and 24,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$44.00	\$44.00
Distribution Charge, per therm	\$0.48722	\$0.48722
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

Service is available to Non-Residential Customers using between 25,000 and 119,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$188.00	\$188.00
Distribution Charge, per therm	\$0.44046	\$0.44046
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

Service is available to Non-Residential Customers using between 120,000 and 1,249,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$375.00	\$375.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.28336	\$0.28336
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GENERAL SERVICE - 1,250K (GS -1,250K)

APPLICABILITY

Service is available to Non-Residential Customers using between 1,250,000 and 10,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$625.00	\$625.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.14073	\$0.14073
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GENERAL SERVICE – 11M (GS - 11M)

APPLICABILITY

Service is available to Non-Residential Customers using between 11,000,000 and 24,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$1,250.00	\$1,250.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.10320	\$0.10320
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GENERAL SERVICE – 25M (GS - 25M)

APPLICABILITY

Service is available to Non-Residential Customers using 25,000,000 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$2,500.00	\$2,500.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.05160	\$0.05160
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

Firm gas service for continuous street or outdoor lighting devices installed upstream of the Customer's meter.

LIMITATIONS OF SERVICE

This Rate Schedule is closed and is restricted to Customers who were served prior to March 17, 1975.

*MONTHLY RATE

Distribution Charge	\$10.69 per lamp (\$0.59363 per therm X 18 therms)
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*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. For the purpose of applying Riders or other billing adjustments usage of eighteen therms per lamp per month will be assumed.

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

Service is available to Residential Customers whose only gas usage is for a standby electric generator.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge:	\$25.00	
Distribution Charge:	0 - 14 therms	\$0.00000 per therm
	More than 14 therms	\$0.57421 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the customer terminates the service in writing within 30 days before the end of the term.

2. If the customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.

3. If the customer installs an additional gas appliance at the premise at which service is provided, then the customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

Service is available to Non-residential Customers whose only gas usage is for a standby electric generator with annual consumption of less than 120,000 therms.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge:	\$36.00	
Distribution Charge:	0 - 26 therms	\$0.00000 per therm
	More than 26 therms	\$0.57949 per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a Customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the Customer terminates the service in writing within 30 days before the end of the term.

2. If the Customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.

3. If the Customer installs an additional gas appliance at the premise at which service is provided, then the Customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

NATURAL GAS VEHICLE SERVICE-I (NGV-I)
(CLOSED SCHEDULE)

APPLICABILITY

For gas delivered to any Customer through a separate meter for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers. NGV-I is only available to those Customers who are presently receiving this service as of August 13, 2013. Customers seeking such service after this date shall take service under the NGV-II terms of this Tariff.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$31.00	\$31.00
Distribution Charge, per therm	\$0.23232	\$0.23232
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge. In addition, a minimum annual charge, if applicable, shall be assessed by applying the applicable rates and adjustments hereunder to the difference between the minimum therms, if any, established per the Customer's Agreement and the Customers annual usage.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Automatic Meter Reading (AMR) equipment is required for transportation Customers served under this Rate Schedule using over 120,000 therms per year. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

THIRD PARTY SUPPLIER
(TPS)
(Continued)

CREDITWORTHINESS (Continued)

In the event TPS fails to meet the terms of this Creditworthiness section, Company may, without waiving any rights or remedies it may have, and subject to any necessary authorizations, suspend TPS until such time as they are deemed compliant by the Company.

The insolvency of a TPS shall be evidenced by the filing by TPS, or any parent entity thereof, of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction adjudging the TPS, or any parent entity thereof, bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of the TPS, or any Parent entity thereof, under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator, (or similar official) of the TPS or any parent entity thereof or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs.

MONTHLY RATE

Customer Charge	\$400.00
Charge for each Transportation Customer served by the TPS	\$6.21

DETERMINATION OF THE AVERAGE DAILY DELIVERY QUANTITY ("ADDQ")

The ADDQ for each Customer without an AMR device will be calculated by the Company by dividing the Customer's usage for each of the most recent twelve (12) billing months by the total number of days in each billing month. Company may adjust Customer's ADDQ at any time, due to changes in Customer's equipment or pattern of usage. For new Customers, the initial ADDQ will be estimated by Company, based upon the rating of the Customer's gas equipment and expected utilization of the equipment. The TPS will be obligated to deliver the aggregate ADDQ each day for Customers it serves.

The Company will notify TPS of its aggregate ADDQ obligation for each day of the next succeeding month on the Company's EBB, or other means as determined by the Company. If TPS does not agree with Company's determination of TPS's aggregate ADDQ, it must notify the Company in writing within two business days no later than 5:00 p.m. Eastern Standard Time. Company and TPS will reconcile any differences no later than 5:00 p.m. Eastern Standard Time on the twentieth (20th) of the month.

Economic Development Gas Service (EDGS)
(Continued)

If the volume of gas purchased or transported in a contract year is less than the volume specified in the contract, the difference in the actual volume and the volume specified in the contract shall be deemed a volume deficiency. For any volume deficiency, the Customer shall be billed an amount equal to the non-gas volumetric charge that would have been billed for the delivery of the volume equal to the deficiency. The bill shall be computed in accordance with the applicable rate schedule that would otherwise apply subject to the discount provided under this rate schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be assessed late payment charges as defined in Section 7 on Sheet No. 13 of the Company's tariff.

BILLING ADJUSTMENTS

Bills for gas service hereunder shall be subject to adjustment for the applicable taxes, fees, and the cost of purchased gas in accordance with Purchased Gas Adjustment (PGA), and shall be subject to other adjustments, charges and/or credits as determined to be applicable to the applicable rate schedule under which the Customer would otherwise be served. The adjustment factor provided under this rate schedule will not be applied to the PGA and other adjustments factors.

ATTACHMENT 4

Revised Tariff Sheets (*legislative version*)

RULES AND REGULATIONS (Continued)

3. GAS LEAKS

The Customer shall give immediate notice to the Company of leakage of gas. No deduction on account of leakage shall be required to be made from Customer's bills unless such leakage occurs as the result of fault or neglect of agents of the Company. In case of leakage or fire, the stopcock at the meter should be closed without delay and no light or flame used in the vicinity of the leak.

4. CONNECT CHARGE

A charge of ~~\$80.00~~ 90.00 for Residential service or \$150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be ~~\$100.00~~ 110.00 for Residential service or \$200.00 for Non-Residential service.

5. RECONNECTION CHARGE

A charge of ~~\$40.00~~ 90.00 for Residential service or ~~\$80.00~~ 105.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non-payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be ~~\$50.00~~ 105.00 for Residential service or ~~\$100.00~~ 120.00 for Non-Residential service.

6. FAILED TRIP CHARGE

A charge of \$20 for Residential and Non-Residential service will be made on the Customer's next bill when the Customer fails to keep a scheduled appointment with the Company's employee, agent or representative.

7. LATE PAYMENT CHARGE

A bill shall be considered past due upon the expiration of twenty (20) days from the date of mailing or other delivery thereof by Company. The balance of all past due charges for services rendered are subject to a Late Payment Charge of 1.5% or \$5.00 whichever is greater, except that the Late Payment Charge applied to the accounts of federal, state, and local governmental entities, agencies and instrumentalities shall be at a rate no greater than allowed, and in a manner permitted by applicable law.

8. RETURNED CHECKS

The service charge for each returned check shall be determined in accordance with section 68.065, Florida Statutes. Payment of the full amount of the dishonored payment, plus a service charge of \$25 if the face value does not exceed \$50, \$30 if the face value exceeds \$50 but does not exceed \$300, \$40 if the face value exceeds \$300, or 5 percent of the face amount of the dishonored instrument, whichever is greater.

RESIDENTIAL SERVICE – 1 (RS-1)

APPLICABILITY

Service is available to Residential Customers using between 0 and 99 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge	\$ 12.00 <u>18.00</u>
Distribution Charge, per therm	\$ 0.461200 <u>.67667</u>
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

Service is available to Residential Customers using between 100 and 599 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge	\$ 45.00 <u>19.00</u>
Distribution Charge, per therm	\$ 0.4038 <u>30.57421</u>
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

Service is available to Residential Customers using 600 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

Customer Charge	\$ 20.00 <u>25.00</u>
Distribution Charge, per therm	\$ 0.526990 <u>0.70799</u>
Commodity Charge	Per Rider "A"

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

Service is available to Non-Residential Customers using between 0 and 5,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$25.00 <u>31.00</u>	\$25.00 <u>31.00</u>
Distribution Charge, per therm	\$0.3766 <u>40.57949</u>	\$0.3766 <u>40.57949</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

Service is available to Non-Residential Customers using between 6,000 and 24,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$35.00 <u>44.00</u>	\$35.00 <u>44.00</u>
Distribution Charge, per therm	\$0.339600 <u>.48722</u>	\$0.339600 <u>.48722</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.
2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

Service is available to Non-Residential Customers using between 25,000 and 119,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$150.00 <u>188.00</u>	\$150.00 <u>188.00</u>
Distribution Charge, per therm	\$0.325090 <u>.44046</u>	\$0.325090 <u>.44046</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

2. Each year the Company shall re-determine each Customer's eligibility based on their annual usage. If reclassification to another schedule is appropriate such reclassification shall be prospective only and shall not be retroactive.

GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

Service is available to Non-Residential Customers using between 120,000 and 1,249,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$300.00 <u>\$375.00</u>	\$300.00 <u>\$375.00</u>
Demand Charge, per DCQ	\$0.57 <u>\$0.719</u>	\$0.57 <u>\$0.719</u>
Distribution Charge, per therm	\$0.193790 <u>.28336</u>	\$0.193790 <u>.28336</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GENERAL SERVICE - 1,250K (GS -1,250K)

APPLICABILITY

Service is available to Non-Residential Customers using between 1,250,000 and 10,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$500.00 <u>\$625.00</u>	\$500.00 <u>\$625.00</u>
Demand Charge, per DCQ	\$0.57 <u>\$50.719</u>	\$0.57 <u>\$50.719</u>
Distribution Charge, per therm	\$0.0936 <u>\$10.14073</u>	\$0.0936 <u>\$10.14073</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GENERAL SERVICE – 11M (GS - 11M)

APPLICABILITY

Service is available to Non-Residential Customers using between 11,000,000 and 24,999,999 therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$1,000.00 <u>1,250.00</u>	\$1,000.00 <u>1,250.00</u>
Demand Charge, per DCQ	\$0.575 <u>0.719</u>	\$0.575 <u>0.719</u>
Distribution Charge, per therm	\$0.08000 <u>0.10320</u>	\$0.08000 <u>0.10320</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

GENERAL SERVICE – 25M (GS - 25M)

APPLICABILITY

Service is available to Non-Residential Customers using 25,000,000 or more therms per year as determined by the Company.

CHARACTER OF SERVICE

A firm delivery service of gas, including RNG delivered into the Company's system by any customer, delivered by the Company or Customers' Third Party Supplier ("TPS") with a heating value on the order of 1,100 British Thermal Units per cubic foot.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$2,000.00 <u>2,500.00</u>	\$2,000.00 <u>2,500.00</u>
Demand Charge, per DCQ	\$0.57 <u>50.719</u>	\$0.57 <u>50.719</u>
Distribution Charge, per therm	\$0.04000 <u>0.05160</u>	\$0.04000 <u>0.05160</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS. Only Non-Residential Customers are eligible to receive gas supply from a TPS.

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

The DCQ to be used in setting the Customer's Billing DCQ will be determined by the Customer's maximum daily requirements in terms of therm units per day based on readings taken from an Automatic Meter Reading (AMR) device installed at the premise. The DCQ used in setting the Billing DCQ shall be those from the Customer's daily metered therm consumption recorded for a period of up to three (3) years ending each March 31st. If historical consumption information of at least twelve (12) months is not available, then the Billing DCQ level shall be based upon the rating and expected usage of the Customer's gas equipment as determined by the Company.

The Billing DCQ will be determined annually by the Company based on the DCQ history, as determined above. The Customer's Billing DCQ shall be adjusted to reflect the maximum recorded DCQ. Adjustments will be made in April except the Company shall not increase such a Customer's Billing DCQ unless the Customer has had at least three (3) occurrences of DCQ's in excess of their current Billing DCQ.

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

Service is available to Residential Customers whose only gas usage is for a standby electric generator.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge:		\$16.81 <u>\$25.00</u>
Distribution Charge:	0 - 14 therms	\$0.00000 per therm
	More than 14 therms	\$0.522480 <u>\$0.57421</u> per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the customer terminates the service in writing within 30 days before the end of the term.

2. If the customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.

3. If the customer installs an additional gas appliance at the premise at which service is provided, then the customer will be transferred to the applicable rate schedule based on total therms.

4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

Service is available to Non-residential Customers whose only gas usage is for a standby electric generator with annual consumption of less than 120,000 therms.

CHARACTER OF SERVICE

A firm delivery service of gas delivered by the Company with a heating value on the order of 1,100 British Thermal Units per cubicfoot.

*MONTHLY RATE

Customer Charge:	\$ 24.00 <u>36.00</u>	
Distribution Charge:	0 - 26 therms	\$0.00000 per therm
	More than 26 therms	\$0.49531 <u>0.57949</u> per therm

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A customer that receives gas supply from a TPS will be charged by the TPS for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS OF SERVICE

1. Subject to special condition 3 below, a Customer receiving service under this schedule shall remain obligated to remain on this schedule for 12 months. This 12-month requirement shall be renewed at the end of each 12-month term unless the Customer terminates the service in writing within 30 days before the end of the term.
2. If the Customer terminates the service before the 12-month term ends, the Customer will be billed the minimum bill for the remaining months of the service.
3. If the Customer installs an additional gas appliance at the premise at which service is provided, then the Customer will be transferred to the applicable rate schedule based on total therms.
4. Application of this rate is subject to the general Rules and Regulations of the Company as they may be in effect from time to time and as filed with the regulatory authorities.

NATURAL GAS VEHICLE SERVICE-I (NGV-I)
(CLOSED SCHEDULE)

APPLICABILITY

For gas delivered to any Customer through a separate meter for the purpose of compression and delivery into motor vehicle fuel tanks or other transportation containers. NGV-I is only available to those Customers who are presently receiving this service as of August 13, 2013. Customers seeking such service after this date shall take service under the NGV-II terms of this Tariff.

*MONTHLY RATE

	<u>Gas Supply from PGA</u>	<u>Gas Supply from TPS</u>
Customer Charge	\$25.00 <u>\$31.00</u>	\$25.00 <u>\$31.00</u>
Distribution Charge, per therm	\$0.23232	\$0.23232
Commodity Charge	Per Rider "A"	Per TPS Agreement

*The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company. A Customer that receives gas supply from a TPS will be charged for commodity according to any agreement between the Customer and the TPS.

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge. In addition, a minimum annual charge, if applicable, shall be assessed by applying the applicable rates and adjustments hereunder to the difference between the minimum therms, if any, established per the Customer's Agreement and the Customers annual usage.

TERMS OF PAYMENT

Bills are due upon receipt by the Customer and become delinquent if unpaid after expiration of twenty days from date of mailing or other delivery thereof by the Company.

SPECIAL CONDITIONS

Service under this Rate Schedule shall be subject to the general Rules and Regulations of the Company as they may be in effect from time to time, and as filed with the regulatory authorities.

SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM THIRD PARTY SUPPLIERS (TPS)

1. See the Rules and Regulations for Transportation - Special Conditions for terms related to Customers taking Gas Supply from a TPS.
2. Automatic Meter Reading (AMR) equipment is required for transportation Customers served under this Rate Schedule using over 120,000 therms per year. See the Rules and Regulations for Metering for terms and conditions related to AMR's.

THIRD PARTY SUPPLIER
(TPS)
(Continued)

CREDITWORTHINESS (Continued)

In the event TPS fails to meet the terms of this Creditworthiness section, Company may, without waiving any rights or remedies it may have, and subject to any necessary authorizations, suspend TPS until such time as they are deemed compliant by the Company.

The insolvency of a TPS shall be evidenced by the filing by TPS, or any parent entity thereof, of a voluntary petition in bankruptcy or the entry of a decree or order by a court having jurisdiction adjudging the TPS, or any parent entity thereof, bankrupt or insolvent, or approving as properly filed a petition seeking reorganization, arrangement, adjustment or composition of the TPS, or any Parent entity thereof, under the Federal Bankruptcy Act or any other applicable federal or state law, or appointing a receiver, liquidator, assignee, trustee, sequestrator, (or similar official) of the TPS or any parent entity thereof or of any substantial part of its property, or the ordering of the winding-up or liquidation of its affairs.

MONTHLY RATE

Customer Charge	\$400.00
Charge for each Transportation Customer served by the TPS	\$6.07 <u>6.21</u>

DETERMINATION OF THE AVERAGE DAILY DELIVERY QUANTITY ("ADDQ")

The ADDQ for each Customer without an AMR device will be calculated by the Company by dividing the Customer's usage for each of the most recent twelve (12) billing months by the total number of days in each billing month. Company may adjust Customer's ADDQ at any time, due to changes in Customer's equipment or pattern of usage. For new Customers, the initial ADDQ will be estimated by Company, based upon the rating of the Customer's gas equipment and expected utilization of the equipment. The TPS will be obligated to deliver the aggregate ADDQ each day for Customers it serves.

The Company will notify TPS of its aggregate ADDQ obligation for each day of the next succeeding month on the Company's EBB, or other means as determined by the Company. If TPS does not agree with Company's determination of TPS's aggregate ADDQ, it must notify the Company in writing within two business days no later than 5:00 p.m. Eastern Standard Time. Company and TPS will reconcile any differences no later than 5:00 p.m. Eastern Standard Time on the twentieth (20th) of the month.

Economic Development Gas Service (EDGS)
(Continued)

If the volume of gas purchased or transported in a contract year is less than the volume specified in the contract, the difference in the actual volume and the volume specified in the contract shall be deemed a volume deficiency. For any volume deficiency, the Customer shall be billed an amount equal to the non-gas volumetric charge that would have been billed for the delivery of the volume equal to the deficiency. The bill shall be computed in accordance with the applicable rate schedule that would otherwise apply subject to the discount provided under this rate schedule.

PAYMENT TERMS

All bills for service are due upon presentation. The stated net amount shown on the bill shall apply if payment is received on or before the date as specified on the bill. Payments received after that date shall be assessed late payment charges as defined in Section 7 on Sheet No. 13 of the Company's tariff.

BILLING ADJUSTMENTS

Bills for gas service hereunder shall be subject to adjustment for the applicable taxes, fees, and the cost of purchased gas in accordance with Purchased Gas Adjustment (PGA), and shall be subject to other adjustments, charges and/or credits as determined to be applicable to the applicable rate schedule under which the Customer would otherwise be served. The adjustment factor provided under this rate schedule will not be applied to the PGA and other adjustments factors.