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May 1, 2024

BY E-PORTAL

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

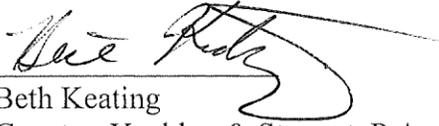
Re: Docket No. 20240004-GU – Natural Gas Conservation Cost Recovery Clause

Dear Mr. Teitzman:

Attached for filing in the referenced docket, please find the Petition of Florida City Gas for Approval of Final 2023 True Up, along with the Testimony and Exhibit MB-1 of Miguel Bustos on behalf of the Company.

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

Sincerely,


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

MEK
cc: Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Natural Gas Conservation Cost Recovery

Docket No. 20240004-GU

Filed: May 1, 2024

**PETITION BY FLORIDA CITY GAS FOR APPROVAL OF THE
NATURAL GAS CONSERVATION COST RECOVERY 2023 FINAL TRUE-UP**

Florida City Gas (“FCG” or “the Company”) hereby submits this petition to the Commission requesting approval of the final Natural Gas Conservation Cost Recovery (“NGCCR”) true-up amount for the period of January 1, 2023 through December 31, 2023. In support thereof, FCG states as follows:

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

Florida City Gas
208 Wildlight Ave.
Yulee, FL 32097

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

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

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

Miguel Bustos, Manager/Regulatory
4045 NW 97 Ave.
Doral, Florida 33178
MBustos@chpk.com

3. The Commission has jurisdiction pursuant to Sections 366.80-366.85, Florida Statutes (“F.S.”).

4. Pursuant to Sections 366.80-366.83, F.S., and Chapter 25-17, Florida Administrative Code (“F.A.C.”), natural gas utilities are permitted to seek recovery of the costs incurred for their Commission-approved gas conservation programs on an annual basis through a

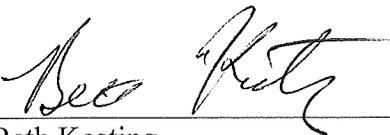
reconcilable NGCCR Factor. Natural gas utilities are required to annually true-up NGCCR over/under-recoveries due to differences between the actual program costs and the actual revenues recovered through the NGCCR Factor. *See* Rule 25-17.015(1)(a), F.A.C.

5. FCG herein seeks Commission approval of its final, net NGCCR true-up amount for the period of January 1, 2023 through December 31, 2023. In support, FCG submits the Direct Testimony of Miguel Bustos and Exhibit MB-1, which consists of Schedules CT-1, CT-2, CT-3, and CT-6 prescribed by the Commission Staff.

6. As explained in the Direct Testimony of Mr. Bustos, FCG's final, net NGCCR true-up amount (including interest, adjustments, and the estimated over/under recovery) for the period January 1, 2023 through December 31, 2023 is an under-recovery of \$161,423. *See* Exhibit MB-1, Schedule CT-1. This under-recovery should be included in FCG's projected NGCCR Factor for the period January 1, 2025 through December 31, 2025.

WHEREFORE, Florida City Gas respectfully requests that the Commission enter its order approving the Company's final, net NGCCR true-up amount for the period January 2023 through December 2023.

Respectfully submitted this 1st day of May 2024.



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

Attorneys for Florida City Gas

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 1st day of May 2024:

<p>Michelle D. Napier Director, Regulatory Affairs Distribution Florida Public Utilities Company 1635 Meathe Drive West Palm Beach, Florida 33411 W: (561) 838-1712 mnapier@fpuc.com</p> <p>Derrick Craig, Manager/Energy Conservation 208 Wildlight Ave Yulee, Florida 32097 dcraig@chpk.com</p>	<p>J. Jeffry Wahlen Malcolm Means Virginia Ponder Ausley & McMullen P.O. Box 391 Tallahassee, FL 32302 jwahlen@ausley.com mmeans@ausley.com vponder@ausley.com</p>
<p>Florida Public Service Commission Timothy Sparks 2540 Shumard Oak Boulevard Tallahassee, FL 32399 tsparks@psc.state.fl.us discovery-gcl@psc.state.fl.us</p>	<p>Office of Public Counsel Walter Trierweiler/Charles Rehwinkel/Patricia Christensen//M. Wessling c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 christensen.patty@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us Wessling.Mary@leg.state.fl.us</p>
<p>Peoples Gas System Paula Brown/Karen Bramley/Nora Bordine P.O. Box 111 Tampa, FL 33601-0111 regdept@tecoenergy.com klbramley@tecoenergy.com nmbordine@tecoenergy.com</p>	<p>St. Joe Natural Gas Company, Inc. Mr. Andy Shoaf/Debbie Stitt P.O. Box 549 Port St. Joe, FL 32457-0549 andy@stjoegas.com dstitt@stjoegas.com</p>
	<p>Sebring Gas System, Inc. Jerry H. Melendy, Jr. 3515 U.S. Highway 27 South Sebring, FL 33870 jmelendy@floridasbestgas.com</p>



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
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Attorney for Florida City Gas

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **DOCKET NO. 20240004-GU**

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5 **FLORIDA CITY GAS**

6 **NATURAL GAS CONSERVATION COST RECOVERY TRUE-UP AMOUNT FOR**

7 **THE PERIOD OF JANUARY 1, 2023 THROUGH DECEMBER 31, 2023**

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10 **DIRECT TESTIMONY OF MIGUEL BUSTOS**

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May 1, 2024

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

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

5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed by Florida City Gas (“FCG” or “Company”) as Manager of Regulatory.

7 **Q. What are your responsibilities as Manager of Governmental & Community
8 Affairs?**

9 A. I am responsible for managing FCG’s Purchased Gas Adjustment clause, the overall
10 strategic design and management of the Company’s energy efficiency programs, as
11 well as development of strategies of new business channels and emerging technologies.
12 I am also responsible for providing direction and oversight for the Company’s
13 implementation of governmental and community affairs. I have held these
14 responsibilities since 2013.

15 **Q. Please describe your prior work experience and responsibilities.**

16 A. I began my career at FCG in 2003. I progressed through roles in operations, budgeting,
17 accounting and business operations. Prior to joining FCG, I was a corporate lead
18 auditor in PricewaterhouseCoopers.

19 **Q. What is your educational background?**

20 A. I have a Bachelor of Science Degree in Accounting from the National Polytechnic
21 Institute (Mexico City) and completed MBA coursework from the University of
22 Americas.

1 **Q. Please explain the purpose of your testimony.**

2 A. The purpose of my testimony is to present FCG's final, net Natural Gas Conservation
3 Cost Recovery ("NGCCR") true-up amount for the period of January 1, 2023 through
4 December 31, 2023.

5 **Q. Has the Company prepared the schedules prescribed by this Commission for this**
6 **purpose?**

7 A. Yes. Attached to my testimony as Exhibit MB-1 are the Schedules CT-1, CT-2, CT-3,
8 and CT-6 supplied by Commission Staff. These schedules provide the information and
9 data required by Rule 25-17.015, Florida Administrative Code ("F.A.C.").

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

11 A. Yes. A description of each program is provided in Exhibit MB-1, Schedule CT-6.

12 **Q. What was the total actual cost incurred by FCG for its energy conservation**
13 **programs during the period January 1, 2023 through December 31, 2023?**

14 A. During this period, FCG incurred a total of \$6,649,986 for its energy conservation
15 programs, including common costs, as shown in Exhibit MB-1, Schedule CT-2, Page 2
16 of 4. The costs incurred for each energy conservation program are provided in Exhibit
17 MB-1, Schedule CT-6.

18 **Q. What was the total amount of revenues recovered through the NGCCR during the**
19 **period of January 1, 2023 through December 31, 2023?**

20 A. During this period, the Company recovered a total amount of \$6,563,740 through the
21 NGCCR as shown on Line 6 of FCG Exhibit MB-1, Schedule CT-3, Page 4 of 5.

22 **Q. What is the Company's actual end of period over/under recovery amount for the**
23 **period of January 1, 2023 through December 31, 2023?**

24 A. The actual over/under recovery amount for this period is an under-recovery of \$71,551
25 as shown on Line 8 plus Line 9 of Exhibit MB-1, Schedule CT-3, page 4 of 5.

1 **Q. Can you explain how you calculated that amount?**

2 A. Yes. As shown on Exhibit MB-1, Schedule CT-3, Page 4 of 5, total energy conservation
3 costs incurred for the period were \$6,649,986 (Line 7) and the total revenues recovered
4 through the NGCCR for the period were \$6,563,740 (Line 6), which results in an under-
5 recovery of \$86,246 (Line 8). As calculated on Exhibit MB-1, Schedule CT-3, Page 5
6 of 5, the interest on this over-recovery is \$14,695. The sum of these amounts is an under-
7 recovery of \$71,551 for the period of January 1, 2023 through December 31, 2023 (Lines
8 8+9).

9 **Q. Did you also provide a comparison of the actual over/under recovery and the**
10 **projected over/under recovery reported in the Company's actual/estimated filing**
11 **for the period January 1, 2023 through December 31, 2023 as required by Rule 25-**
12 **17.015(1)(a), F.A.C.?**

13 A. Yes. A summary of this comparison is provided in Exhibit MB-1, Schedule CT-2, Page
14 1 of 4. Based on six months of actual data and six months of projected data, FCG
15 projected an end of period over-recovery amount for 2023 of \$89,872 as compared to an
16 actual uner-recovery of \$71,551 (based on 12 months of actual data). This results in a
17 net under-recovery amount of \$161,423 for the period January 1, 2023 through December
18 31, 2023. This amount is calculated on Exhibit MB-1, Schedule CT-1.

19 **Q. What true-up amount for the period January through December 2023 should be**
20 **included in the Company's NGCCR Factor for the period of January 1, 2025**
21 **through December 31, 2025 ("2025 NGCCR Factor")?**

22 A. The final, net true-up for 2023 that should be included in the Company's 2025 NGCCR
23 Factor is an under-recovery of \$161,423.

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

25 A. Yes, it does.

ADJUSTED NET TRUE UP
JANUARY 2023 THROUGH DECEMBER 2023

END OF PERIOD NET TRUE-UP

PRINCIPLE	86,246	
INTEREST	(14,695)	71,551

LESS PROJECTED TRUE-UP

PRINCIPLE	(75,242)	
INTEREST	(14,630)	(89,872)

ADJUSTED NET TRUE-UP **161,423**

() REFLECTS OVER-RECOVERY

**ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS
ACTUAL VERSUS ESTIMATED
JANUARY 2023 THROUGH DECEMBER 2023**

	<u>ACTUAL</u>	<u>PROJECTED ***</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	-	-	-
PAYROLL & BENEFITS	1,505,869	1,534,385	(28,516)
MATERIALS & SUPPLIES	-	-	-
ADVERTISING	1,299,292	1,399,973	(100,681)
INCENTIVES	3,706,162	3,568,913	137,249
OUTSIDE SERVICES	-	-	-
VEHICLES	42,658	27,987	14,671
OTHER	<u>96,006</u>	<u>69,281</u>	<u>26,725</u>
SUB-TOTAL	6,649,986	6,600,539	49,448
PROGRAM REVENUES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL PROGRAM COSTS	6,649,986	6,600,539	49,448
LESS:			
PAYROLL ADJUSTMENTS	-	-	-
AMOUNTS INCLUDED IN RATE BASE	-	-	-
CONSERVATION ADJUSTMENT REVENUES	(6,563,740)	(6,675,781)	112,041
ROUNDING ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>
TRUE-UP BEFORE INTEREST	86,246	(75,242)	161,488
INTEREST PROVISION	(14,695)	(14,630)	(65)
END OF PERIOD TRUE-UP	<u>71,551</u>	<u>(89,872)</u>	<u>161,423</u>

() REFLECTS OVER-RECOVERY

*** Six months actual and six months projected (Jan-Dec)

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM
JANUARY 2023 THROUGH DECEMBER 2023

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	242,845	-	-	1,487,575	-	5,345
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	269,690	-	-	386,659	-	5,419
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	48,939	-	-	125	-	53
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	121,280	-	-	1,146,249	-	88
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	149,225	-	-	2,709	-	247
PROGRAM 9: COMM/IND CONVERSION	-	86,175	-	-	4,896	-	26,766
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	3,536
PROGRAM 11: COMMERCIAL APPLIANCE	-	276,574	-	-	677,948	-	335
COMMON COSTS	-	311,140	-	1,299,292	-	-	870
TOTAL TOTAL OF ALL PROGRAMS	-	1,505,869	-	1,299,292	3,706,162	-	42,658

(MB-1)
FLORIDA CITY GAS
ervation Cost Recovery
20240004-GU

<u>OTHER</u>	<u>TOTAL</u>
-	1,735,765
-	-
-	661,768
-	-
-	-
-	49,117
-	1,267,618
-	152,181
-	117,837
-	3,536
-	954,857
<u>96,006</u>	<u>1,707,308</u>
<u>96,006</u>	<u>6,649,986</u>

**CITY GAS COMPANY OF FLORIDA
PROJECTED CONSERVATION COSTS PER PROGRAM
JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED**

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	262,966	-	-	1,619,700	-	3,462	-	1,886,128
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	282,207	-	-	382,701	-	3,458	-	668,366
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	54,154	-	-	625	-	-	-	54,779
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	107,582	-	-	1,084,465	-	-	-	1,192,047
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	151,586	-	-	3,200	-	-	-	154,786
PROGRAM 9: COMM/IND CONVERSION	-	117,679	-	-	4,497	-	17,845	-	140,021
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	2,373	-	2,373
PROGRAM 11: COMMERCIAL APPLIANCE	-	268,388	-	-	473,725	-	-	-	742,113
COMMON COSTS	-	<u>289,822</u>	-	<u>1,399,973</u>	-	-	<u>849</u>	<u>69,281</u>	<u>1,759,925</u>
TOTAL TOTAL OF ALL PROGRAMS	-	<u>1,534,385</u>	-	<u>1,399,973</u>	<u>3,568,913</u>	-	<u>27,987</u>	<u>69,281</u>	<u>6,600,539</u>

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CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED
JANUARY 2023 THROUGH DECEMBER 2023

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER
PROGRAM 1: RESIDENTIAL NEW CONSTRUCTION	-	(20,121)	-	-	(132,125)	-	1,883	-
PROGRAM 2: MULTI FAMILY HOME BUILDER	-	-	-	-	-	-	-	-
PROGRAM 3: RESIDENTIAL APPLIANCE REPLACEMENT	-	(12,517)	-	-	3,958	-	1,961	-
PROGRAM 4: DEALER PROGRAM	-	-	-	-	-	-	-	-
PROGRAM 5: SCHOOLS PROGRAM	-	-	-	-	-	-	-	-
PROGRAM 6: PROPANE CONVERSION	-	(5,215)	-	-	(500)	-	53	-
PROGRAM 7: RESIDENTIAL APPLIANCE RETENTION	-	13,699	-	-	61,784	-	88	-
PROGRAM 8: RESIDENTIAL CUT AND CAP	-	(2,362)	-	-	(491)	-	247	-
PROGRAM 9: COMM/IND CONVERSION	-	(31,504)	-	-	399	-	8,921	-
PROGRAM 10: ALTERNATIVE TECHNOLOGY	-	-	-	-	-	-	1,163	-
PROGRAM 11: COMMERCIAL APPLIANCE	-	8,186	-	-	204,223	-	335	-
COMMON COSTS	-	21,318	-	(100,681)	-	-	21	26,725
TOTAL TOTAL OF ALL PROGRAMS	-	(28,516)	-	(100,681)	137,249	-	14,671	26,725

() REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

Y GAS
st Recovery

<u>TOTAL</u>
(150,363)
-
(6,598)
-
-
(5,662)
75,571
(2,606)
(22,184)
1,163
212,743
<u>(52,617)</u>
<u>49,448</u>

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY MONTH
JANUARY 2023 THROUGH DECEMBER 2023

EXPENSES:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
PROGRAM 1:	131,143	74,355	153,023	206,143	214,315	163,349	66,377	274,450	42,110	134,812	198,771	76,917	1,735,765
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	50,368	48,320	67,066	59,705	58,823	46,883	64,447	82,893	10,253	59,003	65,130	48,876	661,768
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	3,333	4,562	4,381	3,690	4,409	3,804	2,079	5,543	5,444	4,983	4,831	2,057	49,117
PROGRAM 7:	84,095	96,226	115,421	119,913	116,212	63,780	76,260	158,040	81,418	119,520	124,394	112,340	1,267,618
PROGRAM 8:	12,783	14,044	14,729	11,773	14,175	7,483	9,610	15,860	12,948	14,018	15,410	9,348	152,181
PROGRAM 9:	26,109	8,445	8,910	4,943	15,461	4,754	7,709	8,699	5,970	15,987	8,494	2,357	117,837
PROGRAM 10:	-	-	-	-	986	187	-	517	-	1,364	481	-	3,536
PROGRAM 11:	46,012	59,638	64,167	77,304	59,810	63,182	56,436	112,809	26,822	66,609	176,222	145,846	954,857
COMMON COSTS	115,714	138,421	144,344	86,098	159,392	128,955	171,818	149,422	163,723	121,997	239,326	88,098	1,707,308
TOTAL	469,556	444,012	572,042	569,569	643,584	482,376	454,737	808,234	348,687	538,292	833,060	485,839	6,649,986
LESS: Audit Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	469,556	444,012	572,042	569,569	643,584	482,376	454,737	808,234	348,687	538,292	833,060	485,839	6,649,986

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**PROJECTED CONSERVATION COSTS PER MONTH
JANUARY 2023 THROUGH DECEMBER 2023
SIX MONTHS ACTUAL AND SIX MONTHS ESTIMATED**

EXPENSES:

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

SUMMARY OF EXPENSES BY PROGRAM
VARIANCE ACTUAL VERSUS PROJECTED
JANUARY 2023 THROUGH DECEMBER 2023

EXPENSES:	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
PROGRAM 1:	-	-	-	-	-	-	(90,923)	117,150	(115,190)	(22,488)	41,471	(80,383)	(150,364)
PROGRAM 2:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 3:	-	-	-	-	-	-	8,247	26,693	(45,947)	2,803	8,930	(7,324)	(6,598)
PROGRAM 4:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 5:	-	-	-	-	-	-	-	-	-	-	-	-	-
PROGRAM 6:	-	-	-	-	-	-	(3,021)	443	344	(117)	(269)	(3,043)	(5,662)
PROGRAM 7:	-	-	-	-	-	-	(23,140)	58,640	(17,982)	20,120	24,994	12,940	75,571
PROGRAM 8:	-	-	-	-	-	-	(3,690)	2,560	(352)	718	2,110	(3,952)	(2,606)
PROGRAM 9:	-	-	-	-	-	-	(4,191)	(3,201)	(5,930)	4,087	(3,406)	(9,543)	(22,184)
PROGRAM 10:	-	-	-	-	-	-	(200)	317	(200)	1,164	281	(200)	1,163
PROGRAM 11:	-	-	-	-	-	-	(5,564)	50,809	(35,178)	4,609	114,222	83,846	212,744
COMMON COSTS:	-	(0)	-	-	-	-	7,318	(15,078)	(777)	(42,504)	74,826	(76,402)	(52,617)
TOTAL	-	(0)	-	-	-	-	(115,163)	238,334	(221,213)	(31,608)	263,160	(84,061)	49,447
LESS: 2008 Audit Adjustments:	-	-	-	-	-	-	-	-	-	-	-	-	-
RECOVERABLE CONSERVATION EXPENSES	-	(0)	-	-	-	-	(115,163)	238,334	(221,213)	(31,608)	263,160	(84,061)	49,447

ENERGY CONSERVATION COST RECOVERY ADJUSTMENT
FOR THE PERIOD JANUARY 2023 THROUGH DECEMBER 2023
2023 FINAL TRUE-UP

CONSERVATION REVENUES	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1. RCS AUDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. OTHER PROG. REVS.	-	-	-	-	-	-	-	-	-	-	-	-	-
3. CONSERV. ADJ REVS.	(755,905)	(670,003)	(644,569)	(570,134)	(544,290)	(572,868)	(504,057)	(525,014)	(489,850)	(527,654)	(555,321)	(608,586)	(6,968,252)
4. TOTAL REVENUES	(755,905)	(670,003)	(644,569)	(570,134)	(544,290)	(572,868)	(504,057)	(525,014)	(489,850)	(527,654)	(555,321)	(608,586)	(6,968,252)
5. PRIOR PERIOD TRUE- UP NOT APPLICABLE TO THIS PERIOD	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	33,709	404,512
6. CONSERV. REVS. APPLICABLE TO THE PERIOD	(722,195)	(636,294)	(610,860)	(536,425)	(510,580)	(539,159)	(470,348)	(491,305)	(456,141)	(493,945)	(521,612)	(574,877)	(6,563,740)
7. CONSERV. EXPS.	469,556	444,012	572,042	569,569	643,584	482,376	454,737	808,234	348,687	538,292	833,060	485,839	6,649,986
8. TRUE-UP THIS PERIOD (over)/under	(252,639)	(192,282)	(38,818)	33,144	133,004	(56,783)	(15,611)	316,928	(107,454)	44,348	311,448	(89,038)	86,246
9. INTEREST PROV. THIS PERIOD	54	(899)	(1,538)	(1,730)	(1,577)	(1,610)	(1,941)	(1,469)	(1,172)	(1,472)	(840)	(500)	(14,695)
10. TRUE-UP AND INTEREST PROV. BEG. OF MONTH	404,512	118,218	(108,673)	(182,739)	(185,034)	(87,317)	(179,419)	(230,680)	51,070	(91,266)	(82,100)	194,799	404,512
Deferred True-up COLLECTED/(REFUNDED)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)	(246,333)
11. PRIOR TRUE-UP COLLECTED OR (REFUNDED)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(33,709)	(404,512)
12. TOTAL NET TRUE-UP	(128,115)	(355,006)	(429,072)	(431,367)	(333,650)	(425,752)	(477,013)	(195,263)	(337,599)	(328,433)	(51,534)	(174,782)	(174,782)

CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR THE PERIOD JANUARY 2022 THROUGH DECEMBER 2022
2022 FINAL TRUE-UP

INTEREST PROVISION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1. BEGINNING TRUE-UP	\$ 158,179	\$ (128,115)	\$ (355,006)	\$ (429,072)	\$ (431,367)	\$ (333,650)	\$ (425,752)	\$ (477,013)	\$ (195,263)	\$ (337,599)	\$ (328,433)	\$ (51,534)	
2. ENDING TRUE-UP BEFORE INTEREST	<u>(128,169)</u>	<u>(354,107)</u>	<u>(427,534)</u>	<u>(429,637)</u>	<u>(332,073)</u>	<u>(424,142)</u>	<u>(475,072)</u>	<u>(193,794)</u>	<u>(336,427)</u>	<u>(326,961)</u>	<u>(50,694)</u>	<u>(174,282)</u>	
3. TOTAL BEGINNING & ENDING TRUE-UP	30,010	(482,222)	(782,540)	(858,709)	(763,440)	(757,791)	(900,824)	(670,808)	(531,690)	(664,560)	(379,127)	(225,816)	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	\$ 15,005	\$ (241,111)	\$ (391,270)	\$ (429,354)	\$ (381,720)	\$ (378,896)	\$ (450,412)	\$ (335,404)	\$ (265,845)	\$ (332,280)	\$ (189,564)	\$ (112,908)	
5. INTEREST RATE FIRST DAY OF REPORTING MONTH	4.250%	4.360%	4.600%	4.830%	4.830%	5.080%	5.120%	5.230%	5.280%	5.310%	5.310%	5.340%	
6. INTER. RATE - FIRST DAY SUBSEQUENT MONTH	<u>4.360%</u>	<u>4.600%</u>	<u>4.830%</u>	<u>4.830%</u>	<u>5.080%</u>	<u>5.120%</u>	<u>5.230%</u>	<u>5.280%</u>	<u>5.310%</u>	<u>5.310%</u>	<u>5.310%</u>	<u>5.300%</u>	
7. TOTAL (SUM LINES 5 & 6)	<u>8.610%</u>	<u>8.960%</u>	<u>9.430%</u>	<u>9.660%</u>	<u>9.910%</u>	<u>10.200%</u>	<u>10.350%</u>	<u>10.510%</u>	<u>10.590%</u>	<u>10.620%</u>	<u>10.620%</u>	<u>10.640%</u>	
8. AVG. INTEREST RATE (LINE 7 TIMES 50%)	4.305%	4.480%	4.715%	4.830%	4.955%	5.100%	5.175%	5.255%	5.295%	5.310%	5.310%	5.320%	
9. MONTHLY AVG INTEREST RATE	0.359%	0.373%	0.393%	0.403%	0.413%	0.425%	0.431%	0.438%	0.441%	0.443%	0.443%	0.443%	
10. INTEREST PROVISION	\$ 54	\$ (899)	\$ (1,538)	\$ (1,730)	\$ (1,577)	\$ (1,610)	\$ (1,941)	\$ (1,469)	\$ (1,172)	\$ (1,472)	\$ (840)	\$ (500)	\$ (14,695)

CITY GAS COMPANY OF FLORIDA
Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL NEW CONSTRUCTION PROGRAM - PROGRAM 1

DESCRIPTION: The objective of this program is to increase the conservation of energy resources in the single and multi-family residential new construction markets by promoting the installation of energy-efficient natural gas appliances. This program is designed to expand consumer energy options in new homes. Incentives in the form of cash allowances are provided to support the installation of natural gas including interior gas piping, venting, appliance purchase or lease, and other costs associated with residential gas service. Cash allowances are paid for water heating, space heating, clothes drying, and cooking equipment installations

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$350
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	400
Gas Tankless Water Heating	550
Gas Heating	500
Gas Cooking	150
Gas Clothe Drying	100
Gas Cooling and Dehumidification.....	1200

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 1,735,765

Program Accomplishments for the reporting period were 5,685 paid incentives. There were 1,293 Tank Water Heaters, 8 High Efficiency Tank Water Heaters, 1,059 Tankless Water Heaters, 17 Furnaces, 2,162 Ranges and 1,146 Dryers.

CITY GAS COMPANY OF FLORIDA
Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL APPLIANCE REPLACEMENT PROGRAM 3

DESCRIPTION:

This program encourages the replacement of inefficient non-natural gas residential appliances in existing residences. Participation in the program is open to current residential customers and to homeowners converting a residence to natural gas where the company is able to extend service under its extension of facilities policy. This program provides incentives for the replacement of non-gas water heating, space heating, cooking, or clothes drying appliances through the purchase and/or lease of energy efficient natural gas appliances.

PROGRAM ALLOWANCES:

Gas Storage Tank Water Heating	\$500
Gas High Efficiency Storage Tank Water Heating (82% AFUE+)	550
Gas Tankless Water Heating	675
Gas Heating	725
Gas Cooking	200
Gas Clothe Drying	150
Gas Cooling and Dehumidification.....	1200

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 661,768

Program Accomplishments for the reporting period were 892 paid incentives. There were 27 Tank Water Heaters, 4 High Efficiency Tank Water Heaters, 313 Tankless Water Heaters, 4 Furnaces, 294 Ranges and 250 Dryers.

EXHIBIT NO. (MB-1)
COMPANY: FLORIDA CITY GAS
Natural Gas Conservation Cost Recovery
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CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: GAS APPLIANCES IN SCHOOLS - PROGRAM 5

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

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$0.

Program Accomplishments for the reporting period were 0 paid incentives.

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL PROPANE CONVERSION - PROGRAM 6

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

PROGRAM ALLOWANCES:

Furnace	\$200
Water Heater	100
Dryer	50
Range	25

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$49,117

Program Accomplishments for the reporting period were 2 paid incentives.
There were 1 Tank Water Heater and 1 Range

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: RESIDENTIAL APPLIANCE RETENTION PROGRAM - PROGRAM 7

DESCRIPTION:

This program is designed to promote the retention of energy-efficient water heating, space heating, clothes drying, and cooking appliances for current natural gas customers. A cash incentive is paid to reduce the cost of purchasing and installing a replacement natural gas water heating, space heating, clothe drying, and cooking appliances

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

'Program costs for the period were \$1,267,618

Program Accomplishments for the reporting period were 3,438 paid incentives. There were 1,577 Tank Water Heaters, 65 High Efficiency Tank Water Heaters, 460 Tankless Water Heaters, 564 Furnaces, 310 Ranges and 492 Dryers.

CITY GAS COMPANY OF FLORIDA
Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: RESIDENTIAL CUT AND CAP - PROGRAM 8

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

PROGRAM ALLOWANCES:

Service re-activation..... \$200

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$152,181

Program Accomplishments for the reporting period were 21 paid incentives.

CITY GAS COMPANY OF FLORIDA

**Schedule CT-6
PROGRAM PROGRESS REPORT**

NAME: COMMERCIAL/INDUSTRIAL CONVERSION - PROGRAM 9

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$117,837

Program Accomplishments for the reporting period were
11 participants

CITY GAS COMPANY OF FLORIDA

Schedule CT-6
PROGRAM PROGRESS REPORT

NAME: COMMERCIAL/INDUSTRIAL ALTERNATIVE TECHNOLOGY INCENTIVE - PROGRAM 10

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$3,536

CITY GAS COMPANY OF FLORIDA

Schedule CT-6
 PROGRAM PROGRESS REPORT

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

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

PROGRAM ALLOWANCES:

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

REPORTING PERIOD: January 2023 through December 2023

PROGRAM SUMMARY:

Program costs for the period were \$ 954,857

Program Accomplishments for the reporting period were 361 incentives paid. 71 dryers, 37 ranges, 83 fryers, 23 tank water heaters, and 147 tankless water heaters.