



FILED 8/19/2024  
DOCUMENT NO. 08526-2024  
FPSC - COMMISSION CLERK

Writer's Direct Dial Number: (850) 521-1706  
Writer's E-Mail Address: bkeating@gunster.com

August 19, 2024

**BY E-PORTAL**


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

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

Dear Mr. Teitzman:

Attached for filing, please find St. Joe Natural Gas Company's Supplemental MFR filing, which has been updated (G-1, G-2, and G-3), at staff's request, to reflect actuals for 2023, as well as to correct an error on F-2. Thank you for your assistance with this filing.

Sincerely,



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

MEK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO. 20240046-GU

MINIMUM FILING REQUIREMENTS

SECTION A - EXECUTIVE SUMMARY  
SECTION B - RATE BASE  
SECTION C - NET OPERATING INCOME  
SECTION D - RATE OF RETURN  
SECTION E - COST OF SERVICE  
SECTION F - INTERIM RATE RELIEF  
SECTION G - PROJECTED TEST YEAR  
SECTION H - COST OF SERVICE  
SECTION I - ENGINEERING

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

EXECUTIVE SUMMARY

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
A-1	EXECUTIVE SUMMARY - MAGNITUDE OF CHANGE-PRESENT vs PRIOR RATE CASE	2
A-2	EXECUTIVE SUMMARY - ANALYSIS OF PERMANENT RATE INCREASE REQUESTED	3
A-3	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL RATE BASE	4
A-4	EXECUTIVE SUMMARY - ANALYSIS OF JURISDICTIONAL N. O. I.	5
A-5	EXECUTIVE SUMMARY - OVERALL RATE OF RETURN COMPARISON	6
A-6	EXECUTIVE SUMMARY - FINANCIAL INDICATORS	7

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: 12/31/06

PROJECTED TY LAST CASE: 12/31/08

PROJECTED TY CURRENT CASE: 12/31/24

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

WITNESS: STITT

LINE NO.	ITEM	LAST RATE CASE										
		REQUESTED			AUTHORIZED			CURRENT RATE CASE REQUESTED				
		(1)*	(2)*	(3)*	(4)*	(5)*	(6)*	(7)*	(8)*	(9)	(10)**	(11)**
	HISTORICAL	ATTRITION	TOTAL	PROJECTED	HISTORICAL	ATTRITION	TOTAL	PROJECTED	PROJECTED	DOLLAR	PERCENTAGE	
	12/31/06	N/A	N/A	TEST YEAR	12/31/06	N/A		TEST YEAR	TEST YEAR	OR PERCENT	CHANGE	
				12/31/08	12/31/06			12/31/08	12/31/24	DIFFERENCE		
1	DOCKET NUMBER				20070592				20240046			
2	HISTORICAL DATA OR TEST YEAR					12/31/06		12/31/06	12/31/22			
3	PROJECTED TEST YEAR				12/31/2008	12/31/08		12/31/08	12/31/24			
4	RATE INCREASE - PERMANENT				624,166			543,868	1,113,241	569,373	104.69%	
5	RATE INCREASE - INTERIM				229,785			157,775	643,949	486,174	308.14%	
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				3,037,636			3,024,656	3,381,787	357,131	11.81%	
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				(57,658)			(200,835)	(654,297)	(453,462)	225.79%	
8	RATE OF RETURN BEFORE RATE RELIEF				-1.32%			-6.61%	-19.35%	-12.74%	192.70%	
9	SYSTEM CAPITALIZATION				3,037,636			3,024,656	3,381,787	357,131	11.81%	
10	OVERALL RATE OF RETURN				6.14%			5.44%	5.30%	-0.14%	-2.57%	
11	COST OF LONG-TERM DEBT				7.75%			7.75%	8.50%	0.75%	9.68%	
12	COST OF PREFERRED STOCK							N/A	N/A	N/A	N/A	
13	COST OF SHORT-TERM DEBT				8.00%			8.00%	0.00%	-8.00%	-100.00%	
14	COST OF CUSTOMER DEPOSITS				6.00%			6.00%	2.00%	-4.00%	-66.67%	
15	COST OF COMMON EQUITY				11.50%			11.00%	11.00%	0.00%	0.00%	
16	NUMBER OF CUSTOMERS - AVERAGE				3,078			3,078	3,412	334	10.85%	
17	DATE NEW PERMANENT RATES EFFECTIVE											

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

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

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

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

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

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

DOCKET NO: 20240046-GU

WITNESS: STITT

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 5.44% RE: DOCKET NO. 070592-GU		0.00%
2	REDUCTION IN REQUESTED OVERALL RATE OF RETURN OF 6.14% TO 5.44%		0.00%
3	EFFECT OF PROJECTED TEST YEAR	<u>                    </u>	<u>0.00%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u><u>\$1,113,241</u></u>	<u><u>0.00%</u></u>

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

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

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

WITNESS: STITT

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: 12/31/06

PROJECTED TY LAST CASE: 12/31/08

PROJECTED TY CURRENT CASE: 12/31/24

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

WITNESS: STITT

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
		(1)* HISTORIC N/A	(2)* ATTRITION N/A	(3)* TOTAL	(4)* PROJECTED TEST YEAR 2008	(5)*** PROJECTED TEST YEAR 2024		
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$1,072,946	\$1,554,112	\$481,165	44.85%
	<b>OPERATING REVENUE DEDUCTIONS:</b>							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	898,433	1,567,611	669,177	74.48%
4	DEPRECIATION EXPENSE	0	0	0	246,211	374,049	127,838	51.92%
5	AMORTIZATION EXPENSE	0	0	0	0	0	0	0.00%
6	TAXES OTHER THAN INCOME	0	0	0	58,085	170,353	112,267	193.28%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	0	0	0	#DIV/0!
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	43,188	0	(43,188)	-100.00%
9	INVESTMENT TAX CREDITS	0	0	0	0	0	0	N/A
10	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	1,245,918	2,112,013	866,094	69.51%
11	NET OPERATING INCOME (B)	\$0	\$0	\$0	(\$172,972)	(\$557,901)	(\$384,929)	222.54%

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

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

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

\*\*\* Excludes Fuel Revenues

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING  
 OVERALL RATE OF RETURN COMPARISON

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

DOCKET NO: 20240046-GU

WITNESS: STITT

PROJECTED TEST YEAR 12/31/24 (REQUESTED)

LINE NO.	ITEM	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST	DOLLARS	RATIO	EMBEDDED COST	WEIGHTED COST
DOCKET NO. 20070592 ORDER NO. PSC-08-0436-PAA-GU LAST RATE CASE (AUTHORIZED)									
1	LONG-TERM DEBT -FIXED	\$669,307	22.13%	7.75%	1.71%	\$302,639	8.95%	8.50%	0.76%
2	LONG-TERM DEBT - VARIABLE	\$0	0.00%	0.00%	0.00%	\$0	0.00%	0.00%	0.00%
3	DEFERRED CREDIT - FCPC	\$1,220,168	40.34%	0.00%	0.00%	\$405,416	11.99%	0.00%	0.00%
4	SHORT-TERM DEBT	\$0	0.00%	8.00%	0.00%	\$0	0.00%	0.00%	0.00%
5	CUSTOMER DEPOSITS	\$42,804	1.42%	6.00%	0.08%	\$52,122	1.54%	2.00%	0.03%
6	COMMON EQUITY	\$1,004,052	33.20%	11.00%	3.65%	\$1,385,869	40.98%	11.00%	4.51%
7	DEFERRED REFUNDS	\$0	0.00%	0.00%	0.00%	\$0	0.00%	0.00%	0.00%
8	DEFERRED TAXES	\$88,325	2.92%	0.00%	0.00%	\$1,235,741	36.54%	0.00%	0.00%
9	TOTAL CAPITALIZATION	\$3,024,656	100.00%		5.44%	\$3,381,787	100.00%		5.30%



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

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

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

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

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

RATE BASE SCHEDULES - PAGE 1

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
B-1	13 MONTH AVERAGE BALANCE SHEET - ASSETS	10
B-1	13 MONTH AVERAGE BALANCE SHEET - LIABILITIES & CAPITALIZATION	11
B-2	RATE BASE - 13 MONTH AVERAGE	12
B-3	RATE BASE ADJUSTMENTS	13
B-4	MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS	14
B-5	ALLOCATION OF COMMON PLANT	15
B-5	DETAIL OF COMMON PLANT	16
B-5	DETAIL OF COMMON PLANT (CONT)	17
B-6	ACQUISITION ADJUSTMENT	18
B-7	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE	19
B-7	PROPERTY HELD FOR FUTURE USE DETAILS	20
B-8	CONSTRUCTION WORK IN PROGRESS	21
B-9	DEPRECIATION RESERVE BALANCES	22
B-10	AMORTIZATION / RECOVERY RESERVE BALANCES	23
B-11	ALLOCATION OF DEPRECIATION / AMORTIZATION RESERVE - COMMON PLANT	24

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

RATE BASE SCHEDULES - PAGE 2

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
B-12	CUSTOMER ADVANCES FOR CONSTRUCTION	25
B-13	WORKING CAPITAL - ASSETS	26
B-13	WORKING CAPITAL - LIABILITIES	27
B-14	DETAIL OF MISCELLANEOUS DEBITS	28
B-15	DETAIL OF OTHER DEFERRED CREDITS	29
B-16	ADDITIONAL RATE BASE COMPONENTS	30
B-16.1	OUT OF PERIOD ADJUSTMENTS TO BALANCE SHEET ACCOUNTS	31
B-16.1	OUT OF PERIOD ADJUSTMENTS TO BALANCE SHEET ACCOUNTS	32
B-16.1	OUT OF PERIOD ADJUSTMENTS TO BALANCE SHEET ACCOUNTS	33
B-17	INVESTMENT TAX CREDITS - ANALYSIS	34
B-17	INVESTMENT TAX CREDITS - ANALYSIS (CONT)	35
B-17	INVESTMENT TAX CREDITS - COMPANY POLICIES	36
B-17	INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION	37
B-18	ACCUMULATED DEFERRED INCOME TAXES - SUMMARY	38
B-18	ACCUMULATED DEFERRED INCOME TAXES - STATE	39
B-18	ACCUMULATED DEFERRED INCOME TAXES - FEDERAL	40

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

NG SCHEDULES: B-4, C-8

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	(\$0)	(\$0)
-----	-----	-----	-----	-----	-----	-----	-----	-------	-----	-------	-------	-----	-------	-------

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

\* Adjustment for NG NU not allocated on 2022 ESR

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

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/22

WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

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



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

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

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

DOCKET NO: 20240046-GU

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

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

METHOD OF ALLOCATION

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

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

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

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

13-MONTH AVERAGE

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

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

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

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

13-MONTH AVERAGE

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

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

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

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

DOCKET NO: 20240046-GU

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

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

2. Date of acquisition.

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

3. Amount of acquisition adjustment.

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

4. Was the property purchased from a related party?

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

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

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

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

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

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

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

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

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

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

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

DOCKET NO: 20240046-GU

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

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

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

FUTURE USE.

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

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

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

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



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

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

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

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 MONTH AVERAGE
1	387	OTHER EQUIPMENT	\$17,331	\$17,411	\$17,490	\$17,570	\$17,650	\$17,730	\$17,809	\$17,889	\$17,969	\$18,048	\$18,128	\$18,208	\$18,287	\$17,809
2	389	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3	390	STRUCTURES & IMPROVEMENTS	\$120,562	\$120,844	\$121,126	\$121,408	\$121,690	\$121,972	\$122,254	\$122,536	\$122,819	\$123,101	\$123,383	\$123,665	\$123,947	122,254
4	391.1	OFFICE FURNITURE	\$7,568	\$7,584	\$7,599	\$7,615	\$7,630	\$7,646	\$7,661	\$7,676	\$7,692	\$7,707	\$7,723	\$7,738	\$7,754	7,661
5	391.2	OFFICE EQUIPMENT	\$8,198	\$8,357	\$8,516	\$8,674	\$8,833	\$8,992	\$9,150	\$9,309	\$9,468	\$9,626	\$9,785	\$9,944	\$10,103	9,150
6	391.3	COMPUTERS	\$42,085	\$42,557	\$43,029	\$43,505	\$43,984	\$44,463	\$44,943	\$45,422	\$45,901	\$46,380	\$46,860	\$47,339	\$47,818	44,945
7	392.0	TRANSPORTATION	\$293,933	\$297,211	\$300,627	\$304,183	\$307,937	\$311,890	\$315,843	\$226,366	\$230,022	\$233,677	\$237,338	\$241,004	\$244,671	272,669
8	394	TOOLS AND WORK EQUIPMENT	\$18,784	\$18,979	\$19,174	\$19,374	\$19,579	\$19,784	\$19,988	\$20,193	\$20,398	\$20,603	\$20,808	\$21,013	\$21,218	20,008
9	396	POWER OPERATED EQUIPMENT	\$71,836	\$71,892	\$71,947	\$72,003	\$72,058	\$72,113	\$72,169	\$72,224	\$72,279	\$72,335	\$72,390	\$72,445	\$72,501	72,169
10	397	COMMUNICATION EQUIPMENT	(\$829)	(\$822)	(\$815)	(\$807)	(\$800)	(\$793)	(\$786)	(\$778)	(\$771)	(\$764)	(\$756)	(\$749)	(\$742)	(900)
11	398	MISC. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
12		TOTAL	\$579,469	\$584,012	\$588,695	\$593,524	\$598,561	\$603,797	\$609,033	\$620,838	\$625,776	\$630,725	\$635,694	\$640,675	\$644,161	\$565,766

			13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$17,809	22.1%	\$3,941	NG NU LABOR/(TOTAL UTILITY LABOR + NG NU LABOR)
14	389	LAND AND LAND RIGHTS	0	22.1%	0	RE: LABOR RECAP 2022
15	390	STRUCTURES & IMPROVEMENTS	122,254	22.1%	27,055	Not allocated on 2022 ESR
16	391.1	OFFICE FURNITURE	7,661	22.1%	1,695	
17	391.2	OFFICE EQUIPMENT	9,150	22.1%	2,025	
18	391.3	COMPUTERS	44,945	22.1%	9,946	
19	392.0	TRANSPORTATION	272,669	22.1%	60,342	
20	394	TOOLS AND WORK EQUIPMENT	20,008	22.1%	4,428	
21	396	POWER OPERATED EQUIPMENT	72,169	22.1%	15,971	
22	397	COMMUNICATION EQUIPMENT	(900)	22.1%	(199)	
23	398	MISC. EQUIPMENT	0	0.0%	0	
24		TOTAL	\$565,766		\$125,204	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/22

WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

SUPPORTING SCHEDULES: B-1

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

---

DETAIL OF MISCELLANEOUS DEBITS

SCHEDULE B-14

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

PAGE 1 OF 1

TYPE OF DATA SHOWN

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

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

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

RECAP SCHEDULES B-13

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

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

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

DOCKET NO: 20240046-GU

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

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

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

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

DOCKET NO: 20240046-GU

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



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

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

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

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

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

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

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

DOCKET NO: 20240046-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32				TOTAL	<u>\$0</u>	<u>\$0</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
-------------	---------------------	---	-----------------------------	----------------------

---

NOT APPLICABLE

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

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

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

3% ITC								4% ITC					
LINE NO.	YEAR/MONTH	AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE		AMOUNT REALIZED		AMORTIZATION		ENDING BALANCE	
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR			PRIOR YEAR ADJUSTMENTS	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS		
NONE								NONE					
13-MONTH AVERAGE								13-MONTH AVERAGE					
<u>0</u>								<u>0</u>					

SUPPORTING SCHEDULES:

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

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

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

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

8% ITC							10% ITC						
LINE	YEAR/	AMOUNT REALIZED		AMORTIZATION		ENDING		AMOUNT REALIZED		AMORTIZATION		ENDING	
		BEGINNING	CURRENT	PRIOR YEAR	CURRENT			PRIOR YEAR	BEGINNING	CURRENT	PRIOR YEAR		

NO.	MONTH	BALANCE	YEAR	ADJUSTMENTS	YEAR	ADJUSTMENTS	BALANCE	BALANCE	YEAR	ADJUSTMENTS	YEAR	ADJUSTMENTS	BALANCE		
NONE							NONE								
13-MONTH AVERAGE							0	13-MONTH AVERAGE							0

SUPPORTING SCHEDULES:

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

SCHEDULE B-17

INVESTMENT TAX CREDITS - COMPANY POLICIES

PAGE 3 OF 4

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

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

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

Not Applicable

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

PAGE 4 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

N/A

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

5.50%

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:



ACCUMULATED DEFERRED INCOME TAXES - FEDERAL

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

34%

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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

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

DOCKET NO: 20240046-GU

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

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

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

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

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

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

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

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

NET OPERATING INCOME SCHEDULES - PAGE 1

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
C-1	NET OPERATING INCOME	43
C-2	NET OPERATING INCOME ADJUSTMENTS	44
C-2	NET OPERATING INCOME ADJUSTMENTS (CONT)	45
C-3	OPERATING REVENUES BY MONTH	46
C-4	UNBILLED REVENUES	47
C-5	OPERATION & MAINTENANCE EXPENSES	48
C-5	OPERATION & MAINTENANCE EXPENSES (CONT)	49
C-6	ALLOCATION OF EXPENSES	50
C-7	CONSERVATION REVENUES AND EXPENSES	51
C-8	UNCOLLECTIBLE ACCOUNTS	52
C-8	UNCOLLECTIBLE ACCOUNTS (CONT)	53
C-9	ADVERTISING EXPENSES	54
C-9	ADVERTISING EXPENSES (CONT)	55
C-10	CIVIC AND CHARITABLE CONTRIBUTIONS	56
C-11	INDUSTRY ASSOCIATION DUES	57
C-12	LOBBYING AND OTHER POLITICAL EXPENSES	58
C-13	TOTAL RATE CASE EXPENSE AND COMPARISONS	59
C-14	MISCELLANEOUS GENERAL EXPENSE	60
C-15	OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES	61
C-16	GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY	62
C-17	MONTHLY DEPRECIATION EXPENSE FOR THE HISTORIC BASE YEAR - 12 MONTHS	63
C-18	AMORTIZATION / RECOVERY SCHEDULE FOR THE HISTORIC BASE YEAR - 12 MONTHS	64

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

NET OPERATING INCOME SCHEDULES - PAGE 2

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
C-19	ALLOCATION OF DEPRECIATION / AMORTIZATION EXPENSE - COMMON PLANT	65
C-20	RECONCILIATION OF TOTAL INCOME TAX PROVISION	66
C-21	STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT	67
C-22	INTEREST IN TAX EXPENSE CALCULATION	68
C-23	BOOK / TAX DIFFERENCES - PERMANENT	69
C-24	DEFERRED INCOME TAX EXPENSE	70
C-25	DEFERRED TAX ADJUSTMENT	71
C-25	DEFERRED TAX ADJUSTMENT (CONT)	72
C-26	PARENT(S) DEBT INFORMATION	73
C-27	INCOME TAX RETURNS	74
C-28	MISCELLANEOUS TAX INFORMATION	75
C-29	CONSOLIDATED RETURN	76
C-30	OTHER TAXES	77
C-30	OTHER TAXES (CONT)	78
C-31	OUTSIDE PROFESSIONAL SERVICES	79
C-32	TRANSACTIONS WITH AFFILIATED COMPANIES	80
C-33	WAGE AND SALARY INCREASES COMPARED TO C.P.I.	81
C-34	O & M BENCHMARK COMPARISON BY FUNCTION	82
C-35	O & M ADJUSTMENTS BY FUNCTION	83
C-36	BASE YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	84
C-37	O & M COMPOUND MULTIPLIER CALCULATION	85
C-38	O & M BENCHMARK VARIANCE BY FUNCTION	86
C-38	O & M BENCHMARK VARIANCE BY FUNCTION (CONT)	87
C-38	O & M BENCHMARK VARIANCE BY FUNCTION (CONT)	88

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

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING  
 INCOME PER BOOKS FOR THE HISTORIC BASE YEAR  
 AND THE PRIOR YEAR.

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

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

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

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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO  
 N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT  
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE  
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

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

DOCKET NO: 20240046-GU

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

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



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

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO  
 N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT  
 EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE  
 IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,  
 AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

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

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

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

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

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

LINE NO.	COMPUTATION OF UNBILLED REVENUES														13 MO. AVERAGE
	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22		
ST JOE NATURAL GAS DOES NOT RECORD UNBILLED REVENUES															
1	Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

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

DOCKET NO: 20240046-GU

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS  
 FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH  
 FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

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

DOCKET NO: 20240046-GU

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

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



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS  
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH  
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YR - 2: 12/31/2020  
WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO.:

HISTORIC BASE YR - 2

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

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 070592-GU

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

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

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION  
DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION  
FOR THE HISTORIC BASE YEAR.

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

DOCKET NO: 20240046-GU

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

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES  
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED  
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

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



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

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

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

DOCKET NO: 20240046-GU

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

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

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

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

		DOCKET NO. 070592-GU	DOCKET NO. 20240046-GU
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	1.82%	\$0.0407
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	5.13%	4.79%
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$99.46	\$40.30

\* Per projected test year-2024

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

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

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

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

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

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

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

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE  
HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING  
REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

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

DOCKET NO: 20240046-GU

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

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

EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.

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

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED
-------------------------	---------------	---------------	-------------------------	--------------------------	--------------------------	----------------------------	---------------------------------	--------------	---------------------------	-----------------------------

THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-19

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED  
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE  
YEAR.

TYPE OF DATA SHOWN:

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$0

EFFECTIVE DATE:

AMORTIZATION/RECOVERY PERIOD:

REASON:

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

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION  
 AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD  
 CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

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

DOCKET NO: 20240046-GU

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

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	387	OTHER EQUIPMENT	\$956	22.1%	\$212	NG NU LABOR/(TOTAL UTILITY LABOR + NG NU LABOR) = %
17	389	LAND	0	22.1%	0	RE: LABOR RECAP 2022
18	390	STRUCTURE & IMPROVEMENTS	3,385	22.1%	749	NG NU Plant is not booked in GL
19	391.1	OFFICE FURNITURE	185	22.1%	41	
20	391.2	OFFICE EQUIPMENT	1,904	22.1%	421	
21	391.3	COMPUTERS	5,733	22.1%	1,269	
22	392.0	TRANSPORTATION	44,019	22.1%	9,741	
23	394	TOOLS AND WORK EQUIPMENT	2,533	22.1%	561	
24	396	POWER OPERATED EQUIPMENT	664	22.1%	147	
25	397	COMMUNICATION EQUIPMENT	87	22.1%	19	
26	398	MISC. EQUIPMENT	0	0.0%	0	
27						
28						
29						
30		TOTAL	\$59,468		\$13,160	

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

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING  
 INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE  
 CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE  
 HISTORIC BASE YEAR.

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

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





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

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

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

INTEREST IN TAX EXPENSE CALCULATION

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE  
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

1 N/A

2

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-21

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

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

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

DOCKET NO: 20240046-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/22

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

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

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED  
TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME  
TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR.  
PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS  
ADJUSTMENT.

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

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

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

---

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

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST  
INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)  
THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF  
YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END  
AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT  
ONLY.

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

---

NOT APPLICABLE

---

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

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

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

---

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

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

---

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

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF  
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE  
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.  
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH  
AFFILIATED COMPANY.

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

---

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX, INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

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

**COMPANY: ST JOE NATURAL GAS COMPANY**

**DOCKET NO: 20240046-GU**

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES  
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,  
 INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.

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

DOCKET NO: 20240046-GU

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

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

SUPPORTING SCHEDULES:

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEERING.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

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

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT AFFECT WILL BE SUFFICIENT.

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

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/22

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ACCOUNT NO.	ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT			

NONE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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

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

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 BASE YEAR ADJUSTED O & M (MFR C-36) (2006)	COL 5 COMPOUND MULTIPLIER (MFR C-37)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$ 382,656	\$0	\$382,656	\$263,045	1.3779	\$362,439	(\$20,217)
2	DISTRIBUTION MAINTENANCE	\$ 79,736	\$0	\$79,736	\$57,771	1.3779	\$79,601	(\$135)
3	CUSTOMER ACCOUNTS	\$ 123,534	\$0	\$123,534	\$96,262	1.3779	\$132,635	\$9,101
4	CUSTOMER SVCE & INFORMATION	\$ 150,288	\$0	\$150,288	\$7,574	1.3779	\$10,437	(\$139,851)
5	SALES EXPENSE	\$ 1,203	\$0	\$1,203	\$5,247	1.3779	\$7,230	\$6,026
6	ADMINISTRATIVE & GENERAL	\$ 508,665	\$0	\$508,665	\$305,454	1.3779	\$420,873	(\$87,792)
7	PROD. & LOCAL STORAGE	\$ 731,403	(\$731,403)	\$0	\$0	1.3779	\$0	\$0
8	TOTAL	\$1,977,485	(\$731,403)	\$1,246,082	\$735,353		\$1,013,214	(\$232,867)



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

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE  
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

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

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

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

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M  
 EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS  
 OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

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

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:  
 HIS, BASE YR LAST CASE: 12/31/06  
 HISTORIC BASE YEAR DATA: 12/31/22  
 WITNESS: STITT

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

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

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE  
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK  
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY  
 THE DIFFERENCE.

TYPE OF DATA SHOWN:  
 HIS. BASE YR LAST CASE: 12/31/06  
 HISTORIC BASE YEAR DATA: 12/31/22  
 WITNESS: STITT

DOCKET NO: 20240046-GU

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

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$382,656
BENCHMARK							\$362,439
VARIANCE TO JUSTIFY							\$20,217

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

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

							AMOUNT
TEST YEAR ADJUSTED REQUEST							\$79,736
BENCHMARK							\$79,601
VARIANCE TO JUSTIFY							\$135

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (2006) ACTUAL O&M	BENCHMARK	HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION ON PAGE # *
1	1	886	\$8,744	\$12,048	\$5,899	(\$6,150)	SCH 38 - PG3
2	2	887	\$11,458	\$15,788	\$24,012	\$8,224	
3	3	889	\$6,461	\$8,903	\$8,018	(\$885)	
4	4	890	\$4,808	\$6,625	\$1,713	(\$4,912)	
5	5	891	\$3,299	\$4,546	\$1,719	(\$2,826)	
6	6	892	\$10,660	\$14,688	\$15,938	\$1,250	
7	7	894	\$11,997	\$16,531	\$22,436	\$5,906	

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

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

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

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

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE  
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK  
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY  
 THE DIFFERENCE.

TYPE OF DATA SHOWN:  
 HIS. BASE YR LAST CASE: 12/31/06  
 HISTORIC BASE YEAR DATA: 12/31/22  
 WITNESS: SHOAF

FERC ACCOUNTS: N/A FERC FUNCTIONAL GROUP: \_\_\_\_\_

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

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

SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:  
HIS. BASE YR LAST CASE: 12/31/06  
HISTORIC BASE YEAR DATA: 12/31/22  
WITNESS: SHOAF

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



SUPPORTING SCHEDULES: C-33

RECAP SCHEDULES:

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

RATE OF RETURN SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
D-1	COST OF CAPITAL - 13-MONTH AVERAGE	90
D-1	APPLICANT'S AVERAGE COST OF CAPITAL - HISTORICAL DATA	91
D-2	LONG-TERM DEBT OUTSTANDING	92
D-2	LONG-TERM DEBT OUTSTANDING (CONT)	93
D-3	SHORT TERM DEBT	94
D-4	PREFERRED STOCK	95
D-5	COMMON STOCK ISSUES - ANNUAL DATA	96
D-6	CUSTOMER DEPOSITS	97
D-7	SOURCES AND USES OF FUNDS	98
D-8	ISSUANCE OF SECURITIES	99
D-9	SUBSIDIARY INVESTMENTS	100
D-10	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE	101
D-11	FINANCIAL INDICATORS - CALCULATION OF INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS	102
D-11	FINANCIAL INDICATORS - CALCULATION OF PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY	103
D-11	FINANCIAL INDICATORS - AFUDC AS PERCENTAGE OF INCOME AVAILABLE FOR COMMON	104
D-12	APPLICANT'S MARKET DATA	105

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED 12/31/06						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/22							
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE	WEIGHTED COST	AMOUNT PER BOOKS (6)	ADJUSTMENTS		PRORATA (8)	NET (9)	RATIO (10)	COST RATE (11)	WEIGHTED COST (12)
				APPROVED (4)	APPROVED (5)		SPECIFIC (7)						
1	COMMON EQUITY	\$1,004,052	33.20%	11.00%	3.65%	\$3,999,616	(\$2,410,351)		\$0	\$1,589,265	54.94%	11.00%	6.04%
2	LONG TERM DEBT	\$669,307	22.13%	7.75%	1.71%	\$1,059,291	(\$1,011,089)		\$0	\$48,202	1.67%	6.50%	0.11%
3	LONG TERM DEBT-VAR	\$0		0.00%		\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
4	SHORT TERM DEBT	\$0	0.00%	0.00%	0.00%	\$0	(\$136,151)		\$0	(\$136,151)	-4.71%	6.00%	-0.28%
5	CUSTOMER DEPOSITS - LP	\$0		0.00%		\$9,928	(\$9,928)		\$0	\$0	0.00%	0.00%	0.00%
6	CUSTOMER DEPOSITS	\$42,804	1.42%	6.00%	0.08%	\$163,574	\$0		\$0	\$163,574	5.65%	2.00%	0.11%
7	DEFERRED CREDITS-FCPC	\$1,220,168	40.34%	0.00%	0.00%	\$460,252	\$0		\$0	\$460,252	15.91%	0.00%	0.00%
8	DEFERRED INCOME TAXES	\$88,325	2.92%	0.00%	0.00%	\$767,444	\$0		\$0	\$767,444	26.53%	0.00%	0.00%
9	DEFERRED REFUNDS	\$0	0.00%	0.00%	0.00%	\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
10	REG ASSET/LIAB. 109			0.00%		\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
11	OTHER (EXPLAIN)					\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
12	TOTAL	\$3,024,655	100.00%		5.44%	\$6,460,105	(\$3,567,519)		\$0	\$2,892,586	100.00%		5.98%

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

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

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

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

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

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

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

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

DOCKET NO: 20240046-GU

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

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

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

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

NARRATIVE EXPLANATION:

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

OUTSTANDING SHORT TERM DEBT

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

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

---

NO PREFERRED STOCK ISSUED



FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: ST. JOE NATURAL GAS COMPANY

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

DOCKET NO: 20240046-GU

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

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

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

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

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

NARRATIVE DESCRIPTION:

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

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

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

DOCKET NO: 20240046-GU

YEAR ENDING 12/31/22

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

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

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

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				2000	2001	2002	2003
1	N/A						
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

YEAR ENDED 12/31/22

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

\* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

\*\* THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

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

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

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

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/22		
		2018	2019	2020	2021 PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
	<u>FUNDS FROM CURRENT OPERATIONS:</u>						
1	NET INCOME	(\$99,856)	(\$302,172)	(\$4,822)	(\$36,616)	\$100,074	(\$582,373)
2	DEPRECIATION AND AMORTIZATION	250,576	263,477	274,272	278,875	292,853	374,049
3	ITC (NET)	0	0	0	0	0	0
4	DEFERRED TAXES (NET)	0	0	0	0	0	0
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	150,720	(38,695)	269,450	242,259	392,927	(208,324)
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	0	0	0	0	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	150,720	(38,695)	269,450	242,259	392,927	(208,324)
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	0	0	0	0	0	0
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!



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

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

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

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

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

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

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

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

\*HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

COST OF SERVICE SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
E-1	COST OF SERVICE	107
E-1	COST OF SERVICE (CONT)	108
E-1	COST OF SERVICE (CONT)	109
E-2	COST OF SERVICE - REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY AND FINAL RATES AS PROPOSED	110
E-3	COST STUDY - CONNECTIONS AND RECONNECTIONS - RESIDENTIAL	111
E-3	COST STUDY - CONNECTIONS AND RECONNECTIONS - COMMERCIAL	112
E-3	COST STUDY - COST OF RECONNECTION	113
E-3	COST STUDY - ADMINISTRATIVE COST FOR NAME AND ADDRESS CHANGES	114
E-4	COST OF SERVICE - SYSTEM PEAK MONTH SALES BY RATE CLASS	115
E-4	COST OF SERVICE - SYSTEM PEAK MONTH SALES BY RATE CLASS (CONT)	116
E-5	COST OF SERVICE - RESIDENTIAL / TS - 1 MONTHLY BILL COMPARISON	117
E-5	COST OF SERVICE - RESIDENTIAL / TS - 2 MONTHLY BILL COMPARISON	118
E-5	COST OF SERVICE - COMMERCIAL / TS - 1 MONTHLY BILL COMPARISON	119
E-5	COST OF SERVICE - COMMERCIAL / TS - 2 MONTHLY BILL COMPARISON	120
E-5	COST OF SERVICE - COMMERCIAL / TS - 3 MONTHLY BILL COMPARISON	121
E-5	COST OF SERVICE - COMMERCIAL / TS - 4 MONTHLY BILL COMPARISON	122
E-5	COST OF SERVICE - COMMERCIAL / TS - 5 MONTHLY BILL COMPARISON	123
E-6	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE (PLANT)	124
E-6	DERIVATION OF OVERALL COST OF SERVICE - RATE BASE (ACCUMULATED DEPRECIATION)	125
E-6	DERIVATION OF OVERALL COST OF SERVICE - OPERATION AND MAINTENANCE	126
E-6	DERIVATION OF OVERALL COST OF SERVICE - OPERATION AND MAINTENANCE (CONT)	127
E-6	DERIVATION OF OVERALL COST OF SERVICE - COST OF SERVICE	128
E-7	COST STUDY - METER SET	129
E-8	COST STUDY - DERIVATION OF FACILITIES	130
E-9	COST STUDY - TARIFF SHEETS	131

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

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

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

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

(1) OTHER REVENUE (regulated only):

RECONCILING ITEMS:

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

TOTAL REVENUE (PER SCHEDULE C-3)

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

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	RS-1 RESIDENTIAL	RS-2 RESIDENTIAL	RS-3 RESIDENTIAL	GS-1 COMMERCIAL	GS-2 COMMERCIAL	GS-4 COMMERCIAL	TS-4 INTERRUPTIBLE	MISC REVENUES	TOTAL
39	0	29,784	8,660	2,040	434	12	12	0	40,943
40	0	305,307	183,127	145,914	232,728	108,755	127,567	0	1,103,397
41	0	476,549	173,208	40,803	30,405	\$24,000	\$24,000	\$0	\$768,965
42	0	265,794	133,425	97,186	98,488	\$17,227	\$20,207	\$0	\$632,326
43	0	319,656	191,734	\$152,772	\$243,666	\$113,866	\$0	\$0	\$1,021,694
44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153,351	\$153,351
45	\$0	\$1,061,999	\$498,367	\$290,760	\$372,559	\$155,093	\$44,207	\$153,351	\$2,576,336

INCREASE									
46	(\$294,696)	\$385,444	\$15,227	\$22,858	\$20,977	\$95,129	(\$5,772)	\$0	\$1,146,995
47	\$0	\$0	\$0	\$152,772	\$243,666	\$113,866	\$0	\$0	\$0
48	0.00%	208.00%	105.23%	119.85%	119.44%	68.75%	88.45%	0.00%	109.82%
49	-100.00%	118.22%	14.46%	39.85%	44.89%	-10.42%	-55.71%	-59.67%	6.83%

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

OTHER REVENUE S	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
50	440	\$40.00	\$17,600	440	\$80.00	\$35,200	0	\$40.00	\$17,600
51	51	\$26.00	\$1,326	51	\$66.00	\$3,366	0	\$40.00	\$2,040
52	4	\$60.00	\$240	4	\$120.00	\$480	0	\$60.00	\$240
53		\$0.00	\$0		\$105.00	\$0	0	\$105.00	\$0
54	96	\$40.00	\$3,840	96	\$90.00	\$8,640	0	\$50.00	\$4,800
55	0	\$60.00	\$0	0	\$120.00	\$0	0	\$60.00	\$0
56	29	\$25.00	\$725	29	\$35.00	\$1,015	0	\$10.00	\$290
56	3,905	\$3.00	\$11,714	3,905	\$13.00	\$50,762	0	\$10.00	\$39,048
57			\$50,922			\$50,922			\$0
58			\$2,966.00			\$2,966.00	0		\$0
			\$89,333	4,525		\$153,351			\$64,018

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

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

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

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

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

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL / RS - 1	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	12,938 97,695  \$13.00 \$1.29614	\$168,194 \$126,626  \$294,820	N/A	\$13.00 \$1.29614	\$0 \$0	N/A		\$0 \$0
RESIDENTIAL/RS-2	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	13,299 167,700  \$16.00 \$0.87058	\$212,784 \$145,996  \$358,780	29,784 305,307	\$16.00 \$0.87058	\$476,549 \$265,794	29,784 305,307	\$20.00 \$1.53277	\$595,686 \$467,965
RESIDENTIAL/RS-3	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	7,993 180,237  \$20.00 \$0.72859	\$159,860 \$131,319  \$291,179	8,660 183,127	\$20.00 \$0.72859	\$173,208 \$133,425	8,660 183,127	\$25.00 \$1.30743	\$216,510 \$239,426
COMMERCIAL/GS-1	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	1,904 131,126  \$20.00 \$0.66605	\$38,080 \$87,336  \$125,416	2,040 145,914	\$20.00 \$0.66605	\$40,803 \$97,186	2,040 145,914	\$25.00 \$1.20608	\$51,004 \$175,983
COMMERCIAL/GS-2	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	385 189,259  \$70.00 \$0.42319	\$26,950 \$80,093  \$107,043	434 232,728	\$70.00 \$0.42319	\$30,405 \$98,488	434 232,728	\$80.00 \$1.02415	\$34,749 \$238,348
COMMERCIAL/GS-4	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	12 93,376  \$2,000.00 \$0.15840	\$24,000 \$14,791  \$38,791	12 108,755	\$2,000.00 \$0.15840	\$24,000 \$17,227	12 108,755	\$2,000.00 \$0.32055	\$24,000 \$34,861
TRANSPORT/TS-4	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL	12 164,002  \$2,000.00 \$0.15840	\$24,000 \$25,978  \$49,978	12 127,567	\$2,000.00 \$0.15840	\$24,000 \$20,207	12 127,567	\$2,000.00 \$0.31726	\$24,000 \$40,472
	CUSTOMER CHARGE ENERGY CHARGE DEMAND CHARGE TOTAL		\$0   \$0			\$0   \$0			\$0   \$0
TOTAL		1,023,395	\$1,266,007	1,103,397		\$1,401,291	1,103,397		\$2,143,005

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

RECAP SCHEDULES:

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

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

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

RATE SCHEDULE	PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL / RS - 1	CUSTOMER CHARGE	0	\$13.00	0	\$0.00	\$0
	ENERGY CHARGE	0	\$1.29614	0	\$0.00000	\$0
	DEMAND CHARGE					
	TOTAL		\$0			\$0
RESIDENTIAL / RS - 2	CUSTOMER CHARGE	29,784	\$16.00	29,784	\$20.00	\$595,686
	ENERGY CHARGE	305,307	\$0.87058	305,307	\$1.53277	\$467,965
	DEMAND CHARGE					
	TOTAL		\$742,343			\$1,063,651
RESIDENTIAL / RS - 3	CUSTOMER CHARGE	8,660	\$20.00	8,660	\$25.00	\$216,510
	ENERGY CHARGE	183,127	\$0.72859	183,127	\$1.30743	\$239,426
	DEMAND CHARGE					
	TOTAL		\$306,633			\$455,936
COMMERCIAL/ GS-1	CUSTOMER CHARGE	2,040	\$20.00	2,040	\$25.00	\$51,004
	ENERGY CHARGE	145,914	\$0.66605	145,914	\$1.20608	\$175,983
	DEMAND CHARGE					
	TOTAL		\$137,989			\$226,987
COMMERCIAL/ GS-2	CUSTOMER CHARGE	434	\$70.00	434	\$80.00	\$34,749
	ENERGY CHARGE	232,728	\$0.42319	232,728	\$1.02415	\$238,348
	DEMAND CHARGE					
	TOTAL		\$128,893			\$273,097
COMMERCIAL/ GS-4	CUSTOMER CHARGE	12	\$2,000.00	12	\$2,000.00	\$24,000
	ENERGY CHARGE	108,755	\$0.15840	108,755	\$0.32055	\$34,861
	DEMAND CHARGE					
	TOTAL		\$41,227			\$58,861
TRANSPORT/ TS-4	CUSTOMER CHARGE	12	\$2,000.00	12	\$2,000.00	\$24,000
	ENERGY CHARGE	127,567	\$0.15840	127,567	\$0.31726	\$40,472
	DEMAND CHARGE					
	TOTAL		\$44,207			\$64,472
	CUSTOMER CHARGE		\$0			\$0
	ENERGY CHARGE					
	DEMAND CHARGE					
	TOTAL		\$0			\$0
TOTAL		1,103,397	\$1,401,291	1,103,397		\$2,143,005



FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

SCHEDULE E-3

COST STUDY - COST OF RECONNECTION

PAGE 3 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	RECONNECTION OF SERVICE	
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by developer/builder/residential customer; contact made in person or by phone at a rate of \$24.94 per hour. Balance inquires, process payment and possible new cash deposit. Schedule day and time of service call, issue order, forward order to dispatcher to be placed on schedule. Process completed order in UMS for proper billing, invoice turn on fee, and file.	25 minutes	10.39
	<u>25</u>	
2 CONNECTION AT SITE:		

One way travel time at an average rate of \$23.59 per hour.	20	minutes	7.86
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$23.59 per hour.	30	minutes	11.80
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	<u>29</u>	minutes	11.40
	<u>79</u>		
Vehicle expenses (Total minutes *.0514 per minute)			4.06
3 MATERIALS AND SUPPLIES:			
Office Supplies Expense			
none			
4 OVERHEADS:			
Insurances and employee benefits at 27.85% of each hourly rate applied to the time involved per function.			11.54
5 SUPERVISION/ADMINISTRATION:			
Allocation of Dispatcher, Senior Customer Service Representative.			13.88
Service Coordinator and Customer Services Manager payroll per function.			
15 minutes at \$55.50 hr.			
6 OUTSIDE CONTRACTOR COST:			
7 OTHER: (EXPLAIN)			
8 TOTAL COST OF RECONNECTING A RESIDENTIAL CUSTOMER:			<u>\$70.93</u>

SCHEDULE E-3

COST STUDY - DISCONNECTION AND RECONNECTIONS

PAGE 4 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by commercial customer; contact made in person or by phone at a rate of \$24.94 per hour. Payment inquiries, update UMS system, process cash payment or credit card payment, schedule first call, issue orders, forward order to dispatcher, process completed orders in UMS for proper billing. Invoice turn on fee and file order. Re-evaluate security deposit.	<u>25</u>	minutes
	<u>25</u>	
		10.39
2 CONNECTION AT SITE:		
One way travel time at an average rate of \$23.59 per hour.	21	minutes
		8.26
Contact customer at site, evaluate job, identify meter location and evaluate	45	minutes
		17.69

condition of meter, regulator and installation at \$23.59 per hour.

Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.

<u>57</u>	minutes	22.41
<u>123</u>		

Vehicle expenses (Total minutes \*.0514 per minute)

6.32

3 MATERIALS AND SUPPLIES:

Office Supplies Expense  
none

4 OVERHEADS:

Allocation of Dispatcher, Senior Customer Service Representative. applied to the time involved per function.

16.36

5 SUPERVISION/ADMINISTRATION:

Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.50 hr.

13.88

6 OUTSIDE CONTRACTOR COST:

7 OTHER:  
(EXPLAIN)

8 TOTAL COST OF RECONNECTING A COMMERCIAL CUSTOMER:

\$95.31

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

SCHEDULE E-3

COST STUDY - ADMINISTRATIVE COST FOR NAME AND ADDRESS CHANGES

PAGE 5 OF 5

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: ST. JOE NATURAL GAS COMPANY

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/22

DOCKET NO: 20240046-GU

DESCRIPTION

TIME INVOLVED

COST

1 CUSTOMER CONTACT:

Customer Service Office- One or more contacts by residential customer; contact made in person or by phone at a rate of \$24.94 per hour. Update UMS with customer information for new customer process new deposit. Update UMS with final information on previous customer. Schedule day and time of service call, issue two orders, forward orders to dispatcher to be placed on schedule. Process completed orders in UMS for proper billing, invoice turn on fee, and file.

<u>25</u>	minutes	10.39
<u>25</u>		

2 CONNECTION AT SITE:

One way travel time at an average rate of \$23.59 per hour.

30	minutes	11.80
----	---------	-------

Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$23.59 per hour.

20	minutes	7.86
----	---------	------

Inspect meter installation for any maintenance required. So any needed maintenance such cleaning or replacing dials.

<u>10</u>	minutes	3.93
<u>60</u>		

Read meter and record proper meter information.	
Vehicle expenses (Total minutes *.0514 per minute)	3.08
3 MATERIALS AND SUPPLIES:	
New customer information packet	
4 OVERHEADS:	9.46
Insurances and employee benefits at 27.85% of each hourly rate applied to the time involved per function.	
5 SUPERVISION/ADMINISTRATION:	4.62
Allocation of Dispatcher, Senior Customer Service Representative. Service Coordinator and Customer Services Manager payroll per function. 15 minutes at \$55.50 hr.	
6 OUTSIDE CONTRACTOR COST:	
7 OTHER: (EXPLAIN)	
8 TOTAL COST OF ADMISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)	<u><u>\$51.15</u></u>

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

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

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

SYSTEM MONTHLY SALES  
 (THERMS)

YEARS ENDED - 2020 - 2024

Line No.	MONTH	2020	2021	2022	2023	PROJECTED 2024
1	JANUARY	80,842	148,019	132,723	149,120	169,061
2	FEBRUARY	105,911	116,893	142,822	96,490	109,046
3	MARCH	74,715	95,887	97,750	92,430	104,390
4	APRIL	54,993	74,858	82,948	106,112	120,894
5	MAY	50,615	64,648	81,469	71,366	81,089
6	JUNE	59,567	55,211	55,877	77,778	88,760
7	JULY	44,414	48,673	55,897	58,343	66,438
8	AUGUST	68,928	58,423	66,114	52,395	59,590
9	SEPTEMBER	44,834	46,914	51,920	61,341	69,914
10	OCTOBER	49,283	60,318	72,626	61,065	66,313
11	NOVEMBER	73,400	73,326	75,639	75,639	80,431
12	DECEMBER	91,676	86,646	107,809	107,809	87,471
13	TOTAL	799,178	929,816	1,023,394	1,009,888	1,103,397

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

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

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

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

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

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

---

SUPPORTING SCHEDULES: WORKPAPERS / H-1 p.1, H-1 p.3

RECAP SCHEDULES: H-2 p.5

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

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

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

DOCKET NO: 20240046-GU

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

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

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

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

RECAP SCHEDULES:

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

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

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

DOCKET NO: 20240046-GU



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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$16.00	CUSTOMER CHARGE	\$20.00
GAS DELIVERY CHARGE	\$0.87058 PER THERM	GAS DELIVERY CHARGE	\$1.53277 PER THERM

GAS COST: \$1.04000  
 THERM USAGE INCREMENT 5 THERMS  
 AVERAGE USAGE PER CUSTOMER 10 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$16.00	\$16.00	\$20.00	\$20.00	25.00%	25.00%
5	\$20.35	\$25.55	\$27.66	\$32.86	35.92%	28.61%
10	\$24.71	\$35.11	\$35.33	\$45.73	42.99%	30.26%
15	\$29.06	\$44.66	\$42.99	\$58.59	47.95%	31.20%
20	\$33.41	\$54.21	\$50.66	\$71.46	51.61%	31.81%
25	\$37.76	\$63.76	\$58.32	\$84.32	54.43%	32.24%
30	\$42.12	\$73.32	\$65.98	\$97.18	56.66%	32.55%
35	\$46.47	\$82.87	\$73.65	\$110.05	58.48%	32.79%
40	\$50.82	\$92.42	\$81.31	\$122.91	59.99%	32.99%
45	\$55.18	\$101.98	\$88.97	\$135.77	61.26%	33.14%
50	\$59.53	\$111.53	\$96.64	\$148.64	62.34%	33.27%

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

RECAP SCHEDULES:

SCHEDULE E-5

COST OF SERVICE

PAGE 3 OF 7

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

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

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

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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$25.00

GAS DELIVERY CHARGE \$0.72859 PER THERM

GAS DELIVERY CHARGE \$1.30743 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
10	\$27.29	\$37.69	\$38.07	\$48.47	39.54%	28.63%
20	\$34.57	\$55.37	\$51.15	\$71.95	47.95%	29.94%
30	\$41.86	\$73.06	\$64.22	\$95.42	53.43%	30.61%
40	\$49.14	\$90.74	\$77.30	\$118.90	57.29%	31.03%
50	\$56.43	\$108.43	\$90.37	\$142.37	60.15%	31.30%
60	\$63.72	\$126.12	\$103.45	\$165.85	62.36%	31.50%
70	\$71.00	\$143.80	\$116.52	\$189.32	64.11%	31.65%
80	\$78.29	\$161.49	\$129.59	\$212.79	65.54%	31.77%
90	\$85.57	\$179.17	\$142.67	\$236.27	66.72%	31.87%
100	\$92.86	\$196.86	\$155.74	\$259.74	67.72%	31.94%

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

RECAP SCHEDULES:

SCHEDULE E-5

COST OF SERVICE

PAGE 4 OF 7

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

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

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

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

	PRESENT RATES		PROPOSED RATES
CUSTOMER CHARGE	\$ 20.00	CUSTOMER CHARGE	\$25.00
GAS DELIVERY CHARGE	\$0.66605 PER THERM	GAS DELIVERY CHARGE	\$1.20608 PER THERM

GAS COST: \$1.04000  
 THERM USAGE INCREMENT 20 THERMS

AVERAGE USAGE PER CUSTOMER

72 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
20	\$33.32	\$54.12	\$49.12	\$69.92	47.42%	29.19%
40	\$46.64	\$88.24	\$73.24	\$114.84	57.03%	30.15%
60	\$59.96	\$122.36	\$97.36	\$159.76	62.37%	30.57%
80	\$73.28	\$156.48	\$121.49	\$204.69	65.77%	30.80%
100	\$86.61	\$190.61	\$145.61	\$249.61	68.13%	30.96%
120	\$99.93	\$224.73	\$169.73	\$294.53	69.86%	31.06%
140	\$113.25	\$258.85	\$193.85	\$339.45	71.18%	31.14%
160	\$126.57	\$292.97	\$217.97	\$384.37	72.22%	31.20%
180	\$139.89	\$327.09	\$242.09	\$429.29	73.06%	31.25%
200	\$153.21	\$361.21	\$266.22	\$474.22	73.76%	31.29%

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

RECAP SCHEDULES:

SCHEDULE E-5

COST OF SERVICE

PAGE 5 OF 7

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

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

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

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

	PRESENT RATES		PROPOSED RATES
CUSTOMER CHARGE	\$ 70.00	CUSTOMER CHARGE	\$80.00
GAS DELIVERY CHARGE	\$0.42319 PER THERM	GAS DELIVERY CHARGE	\$1.02415 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
-------------	-------------------------------	--------------------------------	--------------------------------	---------------------------------	---------------------------	----------------------------

0	\$70.00	\$70.00	\$80.00	\$80.00	14.29%	14.29%
175	\$144.06	\$326.06	\$259.23	\$441.23	79.95%	35.32%
350	\$218.12	\$582.12	\$438.45	\$802.45	101.02%	37.85%
525	\$292.17	\$838.17	\$617.68	\$1,163.68	111.41%	38.83%
700	\$366.23	\$1,094.23	\$796.91	\$1,524.91	117.60%	39.36%
875	\$440.29	\$1,350.29	\$976.13	\$1,886.13	121.70%	39.68%
1,050	\$514.35	\$1,606.35	\$1,155.36	\$2,247.36	124.62%	39.90%
1,225	\$588.41	\$1,862.41	\$1,334.58	\$2,608.58	126.81%	40.07%
1,400	\$662.47	\$2,118.47	\$1,513.81	\$2,969.81	128.51%	40.19%
1,575	\$736.52	\$2,374.52	\$1,693.04	\$3,331.04	129.87%	40.28%
1,750	\$810.58	\$2,630.58	\$1,872.26	\$3,692.26	130.98%	40.36%

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

RECAP SCHEDULES:

SCHEDULE E-5

COST OF SERVICE

PAGE 6 OF 7

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

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

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

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

	PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$	2,000.00	CUSTOMER CHARGE	\$2,000.00
GAS DELIVERY CHARGE	\$0.15840	PER THERM	GAS DELIVERY CHARGE	\$0.32055 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	0.00%	N/A
10,000	\$3,584.00	\$13,984.00	\$5,205.50	\$15,605.50	45.24%	N/A
20,000	\$5,168.00	\$25,968.00	\$8,411.00	\$29,211.00	62.75%	N/A
30,000	\$6,752.00	\$37,952.00	\$11,616.50	\$42,816.50	72.05%	N/A

40,000	\$8,336.00	\$49,936.00	\$14,822.00	\$56,422.00	77.81%	N/A
50,000	\$9,920.00	\$61,920.00	\$18,027.50	\$70,027.50	81.73%	N/A
60,000	\$11,504.00	\$73,904.00	\$21,233.00	\$83,633.00	84.57%	N/A
70,000	\$13,088.00	\$85,888.00	\$24,438.50	\$97,238.50	86.72%	N/A
80,000	\$14,672.00	\$97,872.00	\$27,644.00	\$110,844.00	88.41%	N/A
90,000	\$16,256.00	\$109,856.00	\$30,849.50	\$124,449.50	89.77%	N/A
100,000	\$17,840.00	\$121,840.00	\$34,055.00	\$138,055.00	90.89%	N/A

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

RECAP SCHEDULES:

SCHEDULE E-5

COST OF SERVICE

PAGE 7 OF 7

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

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

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

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

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$ 2,000.00	CUSTOMER CHARGE	\$2,000.00
GAS DELIVERY CHARGE	\$0.15840 PER THERM	GAS DELIVERY CHARGE	\$0.31726 PER THERM

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

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$2,000.00	N/A	\$2,000.00	N/A	0.00%	N/A
50,000	\$9,920.00	N/A	\$17,863.00	N/A	80.07%	N/A
100,000	\$17,840.00	N/A	\$33,726.00	N/A	89.05%	N/A
150,000	\$25,760.00	N/A	\$49,589.00	N/A	92.50%	N/A
200,000	\$33,680.00	N/A	\$65,452.00	N/A	94.33%	N/A
250,000	\$41,600.00	N/A	\$81,315.00	N/A	95.47%	N/A
300,000	\$49,520.00	N/A	\$97,178.00	N/A	96.24%	N/A
350,000	\$57,440.00	N/A	\$113,041.00	N/A	96.80%	N/A
400,000	\$65,360.00	N/A	\$128,904.00	N/A	97.22%	N/A

450,000	\$73,280.00	N/A	\$144,767.00	N/A	97.55%	N/A
500,000	\$81,200.00	N/A	\$160,630.00	N/A	97.82%	N/A

---

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

RECAP SCHEDULES:

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

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

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

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

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

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

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

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

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

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



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

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

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

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22					COMPANY ADJUSTED	PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21	12/31/22		
1	801-812	GAS SUPPLY EXPENSE	\$28,909	\$32,301	\$34,259	\$35,714	\$38,212	\$38,212	\$43,729
		DISTRIBUTION PLANT:							
2	870	SUPERVISION & ENGINEERING	\$33,135	\$35,889	\$40,280	\$46,536	\$67,121	\$67,121	\$89,171
3	871	DISTRIBUTION LOAD DISPATCHING	\$36,632	\$36,200	\$29,829	\$16,031	\$58,164	\$58,164	\$64,658
4	872	COMPRESSOR STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	873	COMPRESSOR STA. FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	874	MAINS & SERVICES	\$40,382	\$34,752	\$44,134	\$51,919	\$106,311	\$106,311	\$130,617
7	875	MEAS. & REG. - GENERAL	\$5,153	\$5,858	\$4,311	\$3,363	\$8,937	\$8,937	\$11,253
8	876	MEAS. & REG. - INDUSTRIAL	\$2,081	\$1,780	\$1,954	\$2,235	\$5,986	\$5,986	\$6,921
9	877	MEAS. & REG. - CITY GATE	\$4,188	\$5,252	\$3,378	\$3,194	\$8,356	\$8,356	\$10,381
10	878	METER & HOUS REG. EXPENSE	\$41,854	\$22,021	\$19,553	\$25,844	\$44,465	\$44,465	\$82,961
11	879	CUSTOMER INSTALLATIONS	\$87,101	\$86,774	\$60,192	\$40,984	\$18,962	\$18,962	\$30,915
12	880	OTHER EXPENSE	\$22,422	\$24,082	\$30,047	\$38,774	\$54,772	\$54,772	\$74,623
13	881	RENTS	\$0	\$0	\$0	\$0	\$9,585	\$9,585	\$9,865
14	885	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	886	STRUCTURES & IMPROVEMENTS	\$13,787	\$26,716	\$21,365	\$7,218	\$5,899	\$5,899	\$15,281
16	887	MAINS	\$11,205	\$8,614	\$9,403	\$8,711	\$24,012	\$24,012	\$21,160
17	888	COMPRESSOR STA. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	889	MEAS. & REG. - GENERAL	\$7,329	\$2,523	\$2,628	\$2,461	\$8,018	\$8,018	\$11,212
19	890	MEAS. & REG. - INDUSTRIAL	\$3,929	\$4,843	\$3,734	\$2,373	\$1,713	\$1,713	\$2,030
20	891	MEAS. & REG. - GATE STATION	\$4,227	\$3,096	\$2,267	\$7,411	\$1,720	\$1,720	\$1,196
21	892	SERVICES	\$15,240	\$10,180	\$12,574	\$13,254	\$15,938	\$15,938	\$12,860
22	894	OTHER EQUIPMENT	\$18,976	\$23,408	\$13,718	\$11,630	\$22,436	\$22,436	\$28,166
23	895	OTHER PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL DISTRIBUTION EXPENSES	\$347,643	\$331,987	\$299,367	\$281,939	\$462,393	\$462,393	\$603,269

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

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

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

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

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/22					PROJECTED TEST YEAR ENDED 12/31/24
			12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	COMPANY ADJUSTED
			*	*	*	*	*	*
CUSTOMER ACCOUNTS								
1	901	SUPERVISION	\$0	\$0	\$0	\$0	\$0	\$0
2	902	METER READING EXPENSE	\$26,339	\$21,476	\$24,533	\$21,977	\$6,239	\$9,687
3	903	CUST. RECORDS & COLLECTIONS	\$102,045	\$101,843	\$108,899	\$117,349	\$112,919	\$172,704
4	904	UNCOLLECTIBLE ACCOUNTS	\$10,101	\$12,338	\$1,775	\$12,337	\$4,376	\$7,215
5	905	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$150,288	\$0
6		TOTAL CUSTOMER ACCOUNTS	\$138,486	\$135,657	\$135,207	\$151,664	\$273,822	\$123,534
7	907-910	CUSTOMER SERV. & INFO. EXP.	\$32,044	\$24,083	\$19,129	\$8,512	\$150,288	\$150,288
8	911-916	SALES EXPENSE	\$4,569	\$12,633	\$5,682	\$3,673	\$1,203	\$1,203
9	932	MAINT. OF GEN. PLANT	\$0	\$0	\$0	\$0	\$12,030	\$14,582
10	920-931	ADMINISTRATION AND GENERAL	\$270,141	\$287,936	\$285,172	\$219,024	\$496,635	\$585,437
11		TOTAL OPER. & MAINT. EXPENSE	\$821,791	\$824,597	\$778,815	\$700,526	\$1,434,582	\$1,284,294

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

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

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

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

LINE NO.	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/22					COMPANY ADJUSTED *	PROJECTED TEST YEAR ENDED 12/31/24 *
		12/31/18 *	12/31/19 *	12/31/20 *	12/31/21 *	12/31/22 *		
1	DEPRECIATION EXPENSE	\$240,345	\$232,995	\$227,722	\$225,422	\$292,853	\$292,853	\$374,049
2	AMORT. OF OTHER GAS PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	AMORT. OF CIS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	AMORT. OF ACQUISITION ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	AMORT. OF LEASE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DEPREC. & AMORT. EXPENSE	<u>\$240,345</u>	<u>\$232,995</u>	<u>\$227,722</u>	<u>\$225,422</u>	<u>\$292,853</u>	<u>\$292,853</u>	<u>\$374,049</u>
7	TAXES OTHER THAN INCOME REVENUE RELATED	\$0	\$0	\$0	\$0	\$0	\$0	\$11,017
8	OTHER	\$144,953	\$147,462	\$149,506	\$115,821	\$189,109	\$184,998	\$164,444
9	TOTAL TAXES OTHER THAN INCOME	<u>\$144,953</u>	<u>\$147,462</u>	<u>\$149,506</u>	<u>\$115,821</u>	<u>\$189,109</u>	<u>\$184,998</u>	<u>\$175,461</u>
10	RETURN (REQUIRED N.O.I.)	\$168,020	\$174,495	\$178,225	\$184,075	\$310,845	\$189,206	\$179,235
11	INCOME TAXES (Cell NOI * .30)	\$50,406	\$52,349	\$53,468	\$55,223	\$93,254	\$56,762	\$0
12	TOTAL COST TO SERVE	<u>\$1,425,515</u>	<u>\$1,431,898</u>	<u>\$1,387,736</u>	<u>\$1,281,066</u>	<u>\$2,320,644</u>	<u>\$2,008,113</u>	<u>\$2,425,844</u>

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

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

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

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

RATE CLASSES

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

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

---

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

See attached tariff sheets in proposed original format.

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

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

INTERIM RATE RELIEF SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
F-1	CALCULATION OF INTERIM RATE RELIEF - RATE OF RETURN	133
F-2	CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL - ASSETS	134
F-2	CALCULATION OF INTERIM RATE RELIEF - WORKING CAPITAL - LIABILITIES	135
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE	136
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE (CONT)	137
F-3	CALCULATION OF INTERIM RATE RELIEF - ADJUSTMENTS TO RATE BASE (CONT)	138
F-4	CALCULATION OF INTERIM RATE RELIEF - NET OPERATING INCOME	139
F-5	INTERIM RATE RELIEF - NET OPERATING INCOME ADJUSTMENTS	140
F-5	INTERIM RATE RELIEF - NET OPERATING INCOME ADJUSTMENTS (CONT)	141
F-6	CALCULATION OF INTERIM RATE RELIEF - REVENUE EXPANSION FACTOR	142
F-7	CALCULATION OF INTERIM RATE RELIEF - REVENUE DEFICIENCY	143
F-8	CALCULATION OF INTERIM RATE RELIEF - COST OF CAPITAL	144
F-9	RECONCILIATION OF AVERAGE CAPITAL STRUCTURE TO AVERAGE JURISDICTIONAL RATE BASE (INTERIM)	145
F-10	CALCULATION OF INTERIM RATE RELIEF - DEFICIENCY ALLOCATION	146

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

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

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

DOCKET NO: 20240046-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE	
1	PLANT IN SERVICE	\$9,253,814	0	9,253,814	
2	COMMON PLANT ALLOCATED	\$0	* (216,805)	(216,805)	(\$216,805)
3	ACQUISITION ADJUSTMENT	\$0	0	0	
4	PROPERTY HELD FOR FUTURE USE	\$0	0	0	
5	CONSTRUCTION WORK IN PROGRESS	\$158,646	0	158,646	
6	TOTAL PLANT	\$9,412,460	(216,805)	9,195,655	
<u>DEDUCTIONS</u>					
7	ACCUM. DEPR. - UTILITY PLANT	(\$6,180,338)	* 125,229	(6,055,109)	\$125,229
8	CUSTOMER ADVANCES FOR CONST.	\$0	0	0	
9		\$0	0	0	
10		\$0	0	0	
11		\$0	0	0	
12	TOTAL DEDUCTIONS	(\$6,180,338)	125,229	(6,055,109)	
13	PLANT NET	\$3,232,122	(91,576)	3,140,546	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
14	BALANCE SHEET METHOD	\$1,047,906	(948,051)	99,855	
15	TOTAL RATE BASE	\$4,280,028	(1,039,627)	3,240,401	(\$91,576)
16	NET OPERATING INCOME	(\$305,268)	0	(305,268)	
17	RATE OF RETURN	-7.13%		-9.42%	

\* did not allocate NU on 2023 ESR



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

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

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

DOCKET NO: 20240046-GU

		COMPANY ADJUSTMENTS				
LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
	<u>ASSETS</u>					
1	CASH	\$567,621	(\$462,792)	\$0	\$0	\$104,829
2	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0
3	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0
4	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0
6	ACCOUNTS REC. - PROPANE	\$103,513	(\$103,513)	\$0	\$0	\$0
7	CUST. ACCTS. REC.-GAS	\$94,021	\$0	\$0	\$0	\$94,021
8	APPLIANCE A/R	\$79,656	(\$79,656)	\$0	\$0	\$0
9	ACCOUNTS REC. - MISC	\$3,791	\$28	\$0	\$0	\$3,819
10	MDSE.JOBBING & OTHER	\$17,099	(\$17,099)	\$0	\$0	\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0
12	RECEIVABLE ASSOC. COMPANIES	\$46,923	(\$46,923)	\$0	\$0	\$0
13	PLANT & OPER.MATERIAL & SUPPL.	\$163,516	\$0	\$0	\$0	\$163,516
14	OTHER MATERIALS & SUPPLIES	\$31,541	(\$31,541)	\$0	\$0	\$0
15	APPLIANCE INVENTORY	\$1,662,533	(\$1,662,533)	\$0	\$0	\$0
16	PREPAYMENTS	\$59,425	(\$24,333)	\$0	\$0	\$35,092
17	PROPANE INVENTORY FUEL	\$76,405	(\$76,405)	\$0	\$0	\$0
18	MISC DEFERRED DEBIT	\$276,937	\$0	\$0	\$0	\$276,937
19	TOTAL CURRENT ASSETS	<u>\$3,182,981</u>	<u>(\$2,504,768)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$678,213</u>
	<u>NON-UTILITY PROPERTY</u>					
20	NON UTILITY PROPERTY	\$3,553,579	(\$3,553,579)	\$0	\$0	\$0
	<u>DEFERRED DEBITS</u>					
20	CONSERVATION	(\$50,148)	\$0	\$0	\$0	(\$50,148)
21	UNRECOVERED GAS COST	(\$20,543)	\$0	\$0	\$0	(\$20,543)
22	TOTAL NON-UTILITY AND DEFERRED DEBITS	<u>\$3,482,888</u>	<u>(\$3,553,579)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$70,692)</u>
23	TOTAL CURRENT AND DEFERRED DEBITS	<u>\$6,665,869</u>	<u>(\$6,058,347)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$607,522</u>

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

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

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

COMPANY ADJUSTMENTS						
DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED	
<u>LIABILITIES</u>						
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	
2	ACCOUNTS PAYABLE	\$109,199	\$0	\$0	\$109,199	
3	ACCTS PAY- APPLIANCE	\$475,422	(\$475,422)	\$0	\$0	
4	CUSTOMER DEPOSITS-PROPANE	\$10,867	(\$10,867)	(\$9,928)	(\$9,928)	
5	CUSTOMER DEPOSITS	\$182,895	\$0	(\$182,895)	\$0	
6	TAXES ACCRUED-GENERAL	\$23,241	(\$23,241)	\$0	\$0	
7	TAXES ACCRUED-INCOME	\$264,816	\$94,750	\$0	\$359,566	
8	INTEREST ACCRUED	\$0	\$0	\$0	\$0	
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	
10	TAX COLLECTIONS PAYABLE	\$84,117	(\$64,971)	\$0	\$19,146	
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	
12	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	
13	MISC. CURRENT LIABILITIES	\$49,352	(\$29,597)	\$0	\$19,755	
14	TOTAL CURRENT LIABILITIES	<u>\$1,199,910</u>	<u>(\$509,348)</u>	<u>(\$192,823)</u>	<u>\$0</u>	<u>\$497,739</u>
<u>DEFERRED CREDITS &amp; OPERATING RESERVES</u>						
15	CUSTOMER ADVANCES FOR APPLIANCES	\$1,081,477	(\$1,081,477)	\$0	\$0	
16	OTHER DEFERRED CREDITS	\$409,330	\$0	(\$409,330)	\$0	
17	ACCUMULATED DEFERRED INC. TAX	\$956,843	\$0	(\$956,843)	\$0	
18	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	
19	TOTAL DEFERRED LIABILITIES	<u>\$2,447,650</u>	<u>(\$1,081,477)</u>	<u>(\$1,366,173)</u>	<u>\$0</u>	<u>\$0</u>
20	TOTAL LIABILITIES	<u>\$3,647,560</u>	<u>(\$1,590,825)</u>	<u>(\$1,558,996)</u>	<u>\$0</u>	<u>\$497,739</u>
21	WORKING CAPITAL ALLOWANCE	<u>\$3,018,310</u>	<u>(\$4,467,522)</u>	<u>\$1,558,996</u>	<u>\$0</u>	<u>\$109,783</u>

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

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

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

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

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

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

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

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>ASSETS</u>						
1	UNRECOVERED GAS COST	\$0	\$0	\$0	\$0	To eliminate Unrecovered Gas Cost
2	PLANT OPERATING MATERIAL	\$0	\$0	\$0	\$0	To eliminate Non-Utility acct
3	OTHER MATERIALS & SUPPLIES	(\$31,541)	(\$31,541)	\$0	\$0	To eliminate Non-Utility acct
4	APPLIANCE INVENTORY	(\$1,709,456)	(\$1,709,456)	\$0	\$0	To eliminate Non-Utility acct
5	PREPAYMENTS	(\$24,333)	(\$24,333)	\$0	\$0	To eliminate Non-Utility portion
6	CONSERVATION	\$0	\$0	\$0	\$0	To eliminate Conservation
7	CASH	(\$462,792)	(\$462,792)	\$0	\$0	To eliminate Non-Utility activity
8	A/R - OTHER	(\$200,240)	(\$200,240)	\$0	\$0	To eliminate Non-Utility acct
9	DEFERRED TAX ASSETS& INC TAX	\$0		\$0		
10	A/R - NATURAL GAS	\$0	\$0	\$0	\$0	To eliminate Non-Utility acct
11	PROPANE INVENTORY FUEL	(\$76,405)	(\$76,405)	\$0	\$0	To eliminate Non-Utility acct
12	TOTAL ADJUSTMENT TO ASSETS	(\$2,504,768)	(\$2,504,768)	\$0	\$0	

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

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

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

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>LIABILITIES</u>						
1	NOTES PAYABLE - LTD	\$0	\$0	\$0	\$0	Capital Structure
2	ACCTS PAYABLE	(\$475,422)	(\$475,422)	\$0	\$0	To eliminate Non-Utility
3	CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	To remove Non-utility, Capital Structure
4	CUSTOMER ADVANCES FOR APPLIANCES	(\$1,081,477)	(\$1,081,477)	\$0	\$0	To eliminate Customer Advances for Appliances
5	ACCUM DEFERRED INC TAX	\$0	\$0	\$0	\$0	Capital Structure
6	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	Capital Structure
7	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	Capital Structure
8	TAXES ACCRUED	\$94,750	\$94,750	\$0	\$0	To eliminate Non-Utility portion
9	TAX COLLECTIONS PAYABLE	(\$64,971)	(\$64,971)	\$0	\$0	To eliminate Non-Utility portion
10	MISC CURRENT LIABILITES	(\$29,597)	(\$29,597)	\$0	\$0	To eliminate Non-Utility portion
11	TOTAL ADJS. TO LIABILITIES	(\$1,556,718)	(\$1,556,718)	\$0	\$0	
12	TOTAL WORKING CAPITAL ADJUSTMENTS	(\$948,050)	(\$948,050)	\$0	\$0	

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

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

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

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

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) REVENUE ADJUSTMENT	(5) N.O.I. REQUIREMENT
<u>OPERATING REVENUE:</u>						
1	OPERATING REVENUES	\$2,264,906	(\$545,105)	\$1,719,801	\$0	\$1,719,801
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	\$545,105	(\$545,105)	\$0	\$0	\$0
3	OPERATION & MAINTENANCE	\$1,446,082	\$0	\$1,446,082	\$0	\$1,446,082
4	DEPRECIATION & AMORTIZATION	\$381,751	\$0	\$381,751	\$0	\$381,751
5		\$0	\$0	\$0	\$0	\$0
<u>TAXES OTHER THAN INCOME TAXES</u>						
6	REVENUE RELATED	\$175,461	\$0	\$175,461	\$0	\$175,461
7	INTEREST CHARGES	\$21,774	\$0	\$21,774	\$0	\$21,774
<u>INCOME TAXES</u>						
8	-FEDERAL	\$0	\$0	\$0	\$0	\$0
9	-STATE	\$0	\$0	\$0	\$0	\$0
<u>DEFERRED INCOME TAXES - NET:</u>						
10	-FEDERAL	\$0	\$0	\$0	\$0	\$0
11	-STATE	\$0	\$0	\$0	\$0	\$0
12	INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSES	\$2,570,174	(\$545,105)	\$2,025,068	\$0	\$2,025,068
14	OPERATING INCOME	(\$305,268)	\$0	(\$305,268)	\$0	(\$305,268)

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

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

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

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	UNREGULATED REVENUES	\$0	\$0	\$0	\$0	Remove FCPC revenue
	OTHER REVENUES	\$545,105	\$0	\$545,105	\$561,964	PGA Revenue
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
2	TOTAL REVENUE ADJUSTMENTS	<u>\$545,105</u>	<u>\$0</u>	<u>\$545,105</u>	<u>\$561,964</u>	
<u>OPERATIONS &amp; MAINTENANCE EXPENSE</u>						
3	UNREGULATED EXPENSES	\$0	\$0	\$0	\$0	Remove Donations, penalties and interest on LTD
4	OTHER EXPENSES	(\$545,105)	\$0	(\$545,105)	(\$561,964)	Remove Gas purchases
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
5	TOTAL O & M ADJUSTMENTS	<u>(\$545,105)</u>	<u>\$0</u>	<u>(\$545,105)</u>	<u>(\$561,964)</u>	
<u>DEPRECIATION EXPENSE</u>						
6	UNREGULATED DEPRECIATION	\$0	\$0	\$0	\$0	NATURAL GAS NON-UTILITY NOT BOOKED ON GENERAL LEDGER
7		\$0	\$0	\$0	\$0	
8		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
9	TOTAL DEPRECIATION EXPENSE ADJS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

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

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

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

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

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4



FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

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

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	3,240,401
2	REQUESTED RATE OF RETURN	5.46%
3	N.O.I. REQUIREMENTS	\$176,885
4	LESS: ADJUSTED N.O.I.	\$ (305,268)
5	N.O.I. DEFICIENCY	\$ 482,153
6	EXPANSION FACTOR	1.3356
7	REVENUE DEFICIENCY	\$ 643,949

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

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

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

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	LONG TERM DEBT	\$620,000	(\$620,000)	\$0	\$0	0.00%	6.50%	0.00%
2	LONG TERM DEBT - SHOAF & COSTIN FAMILY	\$300,000	(\$186,196)	\$0	\$113,804	3.42%	6.50%	0.22%
3	CUSTOMER DEPOSITS	\$182,895	\$0	\$0	\$182,895	5.49%	2.00%	0.11%
4	COMMON EQUITY	\$4,399,938	(\$2,730,834)	\$0	\$1,669,104	50.09%	11.00%	5.51%
5	DEFERRED INCOME TAXES	\$956,843	\$0	\$0	\$956,843	28.72%	0.00%	0.00%
6	DEFERRED CREDITS - FCPC & GCI	\$409,330	\$0	\$0	\$409,330	12.28%	0.00%	0.00%
7	PROPANE DEPOSITS & DEBT	\$964,601	(\$964,601)	\$0	\$0	0.00%	0.00%	0.00%
8	REG. ASSET/LIAB. 109	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
9	TAX CREDITS - ZERO COST	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
10	TOTAL	\$7,833,607	(\$4,501,631)	\$0	\$3,331,976	100.00%		5.84%

SUPPORTING SCHEDULES:

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

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

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

DOCKET NO: 20240046-GU

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE	AMOUNT	RECONCILING ITEMS	ADJUSTMENTS		RECONCILED CAPITAL STRUCTURE
				SPECIFIC	PRO RATA	
1	LONG TERM DEBT - Non-Utility	\$620,000	SEE SCHEDULE F-8	(\$620,000)	\$0	\$0
2	LONG TERM DEBT	\$300,000	SEE SCHEDULE F-8	(\$186,196)	\$0	\$113,804
3	CUSTOMER DEPOSITS	\$182,895	SEE SCHEDULE F-8	\$0	\$0	\$182,895
4	COMMON EQUITY	\$4,399,938	SEE SCHEDULE F-8	(\$2,730,834)	\$0	\$1,669,104
5	DEFERRED INCOME TAXES	\$956,843	SEE SCHEDULE F-8	\$0	\$0	\$956,843
6	DEFERRED CREDITS - FCPC	\$409,330	SEE SCHEDULE F-8	\$0	\$0	\$409,330
7	PROPANE DEPOSITS & DEBT	\$964,601	SEE SCHEDULE F-8	(\$964,601)	\$0	\$0
8	REG. ASSET/LIAB. 109	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
9	TAX CREDITS - ZERO COST	\$0	SEE SCHEDULE F-8	\$0	\$0	\$0
10	TOTAL	<u>\$7,833,607</u>		<u>(\$4,501,631)</u>	<u>\$0</u>	<u>\$3,331,976</u>

SUPPORTING SCHEDULES:

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

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF:

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

YEAR ENDED 12/31/23

LINE NO.	RATE SCHEDULE	(1) BILLS	(2) THERM SALES	(3) CUSTOMER CHARGE	(4) DELIVERY CHARGE	(5) TOTAL (4+5)	(6) DOLLAR INCREASE	(7) % INCREASE	(8) INCREASE CENTS PER THERM
1	RS-1	13,785	98,200	\$179,192	\$124,365	\$303,557	\$151,113	49.78%	\$1.5388
2	RS-2	13,932	169,748	223,036	149,354	372,390	185,380	49.78%	1.0921
3	RS-3	8,151	168,591	163,163	121,807	284,970	141,861	49.78%	0.8415
4	GS-1	1,930	132,929	38,590	84,417	123,007	61,234	49.78%	0.4607
5	GS-2	412	209,923	29,260	91,068	120,328	59,901	49.78%	0.2853
6	GS-4	12	95,847	24,000	15,182	39,182	19,505	49.78%	0.2035
7	TS-4	12	164,934	24,000	26,126	50,126	24,953	49.78%	0.1513
8		0	0	0	0	0	0	0.00%	0.0000
9		0	0	0	0	0	0	0.00%	0.0000
10	TOTAL	38,234	1,040,172	\$681,241	\$612,319	\$1,293,560	\$643,949	49.78%	\$0.6191

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

PROJECTED TEST YEAR SCHEDULES - PAGE 1

SCHEDULE NO.	TITLE	PAGE
G-1	CALCULATION OF THE PROJECTED TEST YEAR RATE BASE	151
G-1	PROJECTED TEST YEAR WORKING CAPITAL - ASSETS	152
G-1	PROJECTED TEST YEAR WORKING CAPITAL - LIABILITIES	153
G-1	RATE BASE ADJUSTMENTS	154
G-1	HISTORIC BASE YEAR + 1 BALANCE SHEET - ASSETS	155
G-1	HISTORIC BASE YEAR + 1 BALANCE SHEET - LIAB. & CAPITALIZATION	156
G-1	PROJECTED TEST YEAR BALANCE SHEET - ASSETS	157
G-1	PROJECTED TEST YEAR BALANCE SHEET - LIAB. & CAPITALIZATION	158
G-1	HISTORIC BASE YEAR + 1 - 13-MONTH AVERAGE UTILITY PLANT	159
G-1	PROJECTED TEST YEAR - 13-MONTH AVERAGE UTILITY PLANT	160
G-1	HISTORIC BASE YEAR + 1 - DEPRECIATION RESERVE BALANCES	161
G-1	PROJECTED TEST YEAR - DEPRECIATION RESERVE BALANCES	162
G-1	HISTORIC BASE YEAR + 1 - AMORTIZATION RESERVE BALANCES	163
G-1	PROJECTED TEST YEAR - AMORTIZATION RESERVE BALANCES	164
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT	165
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT - DETAIL	166
G-1	HISTORIC BASE YEAR + 1 - ALLOCATION OF COMMON PLANT - DETAIL (CONT.)	167

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

PROJECTED TEST YEAR SCHEDULES - PAGE 2

SCHEDULE NO.	TITLE	PAGE
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT	168
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL	169
G-1	PROJECTED TEST YEAR - ALLOCATION OF COMMON PLANT - DETAIL (CONT.)	170
G-1	HISTORIC BASE YEAR + 1 - ALLOC. OF DEPREC./AMORT. RESERVE - COMMON PLT	171
G-1	PROJECTED TEST YEAR - ALLOC. OF DEPR./AMORT. RESERVE - COMMONT PLANT	172
G-1	HISTORIC BASE YEAR + 1 - CONSTRUCTION BUDGET	173
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT ADDITIONS	174
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT RETIREMENTS	175
G-1	HISTORIC BASE YEAR + 1 - MONTHLY PLANT RETIREMENTS - SALVAGE	176
G-1	PROJECTED TEST YEAR - CONSTRUCTION BUDGET	177
G-1	PROJECTED TEST YEAR - MONTHLY PLANT ADDITIONS	178
G-1	PROJECTED TEST YEAR - MONTHLY PLANT RETIREMENTS	179
G-1	PROJECTED TEST YEAR - MONTHLY PLANT RETIREMENTS - SALVAGE	180
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NOI - SUMMARY	181
G-2	NET OPERATING INCOME ADJUSTMENTS	182
G-2	NET OPERATING INCOME ADJUSTMENTS (CONT.)	183
G-2	CALCULATION OF THE HISTORIC BASE YEAR + 1 - INCOME STATEMENT	184
G-2	CALCULATION OF THE PROJECTED TEST YEAR - INCOME STATEMENT	185
G-2	CALCULATION OF THE HISTORIC BASE YEAR + 1 - REVENUES & COST OF GAS	186
G-2	CALCULATION OF THE HISTORIC BASE YEAR + 1 - REVENUES & COST OF GAS (CONT.)	187
G-2	CALCULATION OF THE PROJECTED TEST YEAR - REVENUES & COST OF GAS	188
G-2	CALCULATION OF THE PROJECTED TEST YEAR - REVENUES & COST OF GAS (CONT.)	189
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME	190
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	191

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

PROJECTED TEST YEAR SCHEDULES - PAGE 3

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	192
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	193
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	194
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	195
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	196
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	197
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	198
G-2	CALCULATION OF THE PROJECTED TEST YEAR - NET OPERATING INCOME (CONT.)	199
G-2	HISTORIC BASE YEAR + 1 - DEPRECIATION AND AMORTIZATION EXPENSE	200
G-2	HISTORIC BASE YEAR + 1 - AMORTIZATION EXPENSE DETAIL	201
G-2	HISTORIC BASE YEAR + 1 - ALLOCATION OF DEPR. / AMORT. EXPENSE	202
G-2	PROJECTED TEST YEAR - DEPRECIATION / AMORTIZATION EXPENSE	203
G-2	PROJECTED TEST YEAR - AMORTIZATION EXPENSE DETAIL	204
G-2	PROJECTED TEST YEAR - ALLOCATION OF DEPR. / AMORT. EXPENSE	205
G-2	HISTORIC BASE YEAR + 1 - RECONCILIATION OF TOTAL INCOME TAX PROVISION	206
G-2	HISTORIC BASE YEAR + 1 - STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT	207
G-2	HISTORIC BASE YEAR + 1 - DEFERRED INCOME TAX EXPENSE	208
G-2	PROJECTED TEST YEAR - RECONCILIATION OF TOTAL INCOME TAX PROVISION	209
G-2	PROJECTED TEST YEAR - STATE AND FEDERAL INCOME TAX CALCULATION - CURRENT	210
G-2	PROJECTED TEST YEAR - DEFERRED INCOME TAX EXPENSE	211



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

PROJECTED TEST YEAR SCHEDULES - PAGE 4

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
G-3	HISTORIC BASE YEAR + 1 - COST OF CAPITAL	212
G-3	PROJECTED TEST YEAR - COST OF CAPITAL	213
G-3	PROJECTED TEST YEAR - LONG-TERM DEBT OUTSTANDING	214
G-3	PROJECTED TEST YEAR - SHORT-TERM DEBT OUTSTANDING	215
G-3	PROJECTED TEST YEAR - PREFERRED STOCK	216
G-3	PROJECTED TEST YEAR - COMMON STOCK ISSUES - ANNUAL DATA	217
G-3	CUSTOMER DEPOSITS	218
G-3	FINANCING PLANS - STOCK AND BOND ISSUES	219
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS	220
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	221
G-3	PROJECTED TEST YEAR - FINANCIAL INDICATORS (CONT.)	222
G-4	PROJECTED TEST YEAR - REVENUE EXPANSION FACTOR	223
G-5	PROJECTED TEST YEAR - REVENUE DEFICIENCY	224
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS	225
G-6	PROJECTED TEST YEAR - MAJOR ASSUMPTIONS (CONT.)	226

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

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

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

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR ADJUSTED	BASE YR + 1	PROJECTED TEST YEAR	PROJECTED TEST YEAR	PROJECTED TEST YEAR
		12/31/22 (PER BOOKS)	COMPANY ADJUSTMENT	AVERAGE YEAR	12/31/23 AVERAGE YEAR	UNADJUSTED AVERAGE YR.	TEST YEAR ADJUSTMENTS	AS ADJUSTED
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$8,719,857	\$0	\$8,719,857	\$9,253,814	\$9,848,703	\$0	\$9,848,703
2	COMMON PLANT ALLOCATED	\$0	(\$216,805)	(\$216,805)	\$0	\$0	(\$298,913)	(\$298,913)
3	ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$90,421	\$0	\$90,421	\$158,646	\$140,262	(\$140,262)	\$0
6	TOTAL	\$8,810,278	(\$216,805)	\$8,593,473	\$9,412,460	\$9,988,966	(\$439,176)	\$9,549,790
<u>DEDUCTIONS</u>								
7	CUSTOMER ADVANCES FOR CONST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	ACCUM. DEPR. - UTILITY PLANT	(\$5,938,736)	\$125,229	(\$5,813,507)	(\$6,180,338)	(\$6,407,028)	\$164,203	(\$6,242,825)
9	TOTAL DEDUCTIONS	(\$5,938,736)	\$125,229	(\$5,813,507)	(\$6,180,338)	(\$6,407,028)	\$164,203	(\$6,242,825)
10	PLANT NET	\$2,871,542	(\$91,576)	\$2,779,966	\$3,232,122	\$3,581,938	(\$274,973)	\$3,306,965
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	(\$17,048)	\$181,420	\$164,372	(\$539,630)	(\$554,127)	\$628,949	\$74,822
12	TOTAL RATE BASE	\$2,854,494	\$89,844	\$2,944,338	\$2,692,492	\$3,027,811	\$353,976	\$3,381,787
13	NET OPERATING INCOME	(\$85,369)	\$25,631	(\$59,738)	(\$305,268)	(\$790,823)	\$136,526	(\$654,297)
14	RATE OF RETURN	-2.99%		-2.03%		-26.12%		-19.35%

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

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

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

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

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR. + 1	PROJECTED		PROJECTED TEST YEAR AS ADJUSTED
		12/31/22 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/23 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$92,718	\$0	\$92,718	\$109,199	\$103,135	\$0	\$103,135
3	ACCTS PAY- APPLIANCE	\$516,033	(\$516,033)	\$0	\$475,422	\$467,512	(\$467,512)	\$0
4	CUSTOMER DEPOSITS-PROPANE	\$9,928	(\$19,856)	(\$9,928)	\$10,867	\$12,041	(\$12,041)	\$0
5	CUSTOMER DEPOSITS	\$163,574	(\$163,574)	\$0	\$182,895	\$189,447	(\$189,447)	\$0
6	TAXES ACCRUED-GENERAL	\$33,411	\$6,850	\$40,261	\$23,241	\$23,816	\$0	\$23,816
7	TAXES ACCRUED-INCOME	\$17,545	\$0	\$17,545	\$265,657	\$411,987	(\$411,987)	\$0
8	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$74,443	(\$43,323)	\$31,120	\$84,117	\$83,640	(\$48,675)	\$34,965
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION - REVENUE TRUEUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	MISC. CURRENT LIABILITIES	\$31,964	(\$17,501)	\$14,463	\$49,352	\$43,215	(\$23,661)	\$19,554
14	CUSTOMER ADVANCES FOR APPLIANCES	\$765,281	(\$765,281)	\$0	\$1,081,477	\$704,290	(\$704,290)	\$0
15	OTHER DEFERRED CREDITS	\$460,252	(\$460,252)	\$0	\$409,330	\$405,416	(\$405,416)	\$0
16	ACCUMULATED DEFERRED INC. TAX	\$767,446	(\$767,446)	\$0	\$956,843	\$1,235,741	(\$1,235,741)	\$0
17	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL LIABILITIES	\$2,932,595	(\$2,746,416)	\$186,179	\$3,648,401	\$3,680,239	(\$3,498,769)	\$181,470
19	WORKING CAPITAL	(\$17,048)	\$181,420	\$164,372	(\$539,630)	(\$554,127)	\$628,949	\$74,822

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

PROJECTED TEST YEAR: 12/31/24

WITNESS: STITT

DOCKET NO: 20240046-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	NG NON-UTILITY	(\$298,913)	(\$298,913)	\$0	
2	CWIP	(\$140,262)	\$0	(\$140,262)	
3		\$0	\$0	\$0	
4		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
5	TOTAL	<u>(\$439,176)</u>	<u>(\$298,913)</u>	<u>(\$140,262)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	NG NON-UTILITY % ALLOCATED	\$164,203	\$164,203	\$0	
7		\$0	\$0	\$0	
8		\$0	\$0	\$0	
9		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
10	TOTAL	<u>\$164,203</u>	<u>\$164,203</u>	<u>\$0</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	\$628,949	\$628,949	\$0	
12	TOTAL RATE BASE ADJUSTMENTS	<u><u>\$353,976</u></u>	<u><u>\$494,238</u></u>	<u><u>(\$140,262)</u></u>	

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ASSETS	2022													13 MONTH AVERAGE	REFERENCE
		BEG. BALANCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23		
1	GAS PLANT IN SERV.	\$8,833,856	\$8,976,801	\$8,992,135.94	\$9,047,339	\$9,081,171	\$9,285,120	\$9,343,999	\$9,390,407	\$9,419,280	\$9,451,482	\$9,484,475	\$9,490,339	\$9,503,180.52	\$9,253,814	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$126,966	\$140,891	\$141,826	\$137,933	\$278,438	\$128,769	\$173,658	\$152,471	\$165,050	\$165,199	\$149,725	\$161,203	\$140,262	\$158,646	
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	GROSS UTILITY PLANT	\$8,960,822	\$9,117,693	\$9,133,962	\$9,185,273	\$9,359,609	\$9,413,889	\$9,517,657	\$9,542,878	\$9,584,330	\$9,616,682	\$9,634,200	\$9,651,542	\$9,643,443	\$9,412,460	RATE BASE
6	ACCUM. PROVISION FOR DEPR.	(\$6,016,064)	(\$6,046,350)	(\$6,076,257)	(\$6,103,675.10)	(\$6,127,813.10)	(\$6,158,291.10)	(\$6,190,857.10)	(\$6,199,269.10)	(\$6,221,705)	(\$6,252,675)	(\$6,285,367)	(\$6,317,158)	(\$6,348,913)	(\$6,180,338)	
7	NET PLANT	\$2,944,759	\$3,071,342	\$3,057,705	\$3,081,598	\$3,231,796	\$3,255,598	\$3,326,800	\$3,343,609	\$3,362,625	\$3,364,006	\$3,348,833	\$3,334,384	\$3,294,530	\$3,232,122	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$3,189,608	\$3,194,051	\$3,229,128	\$3,382,974	\$3,448,998	\$3,514,749	\$3,580,912	\$3,707,959	\$3,756,958	\$3,803,315	\$3,769,060	\$3,823,413	\$3,795,408	\$3,553,579	
11	TOTAL PROPERTY & INVEST.	\$3,189,608	\$3,194,051	\$3,229,128	\$3,382,974	\$3,448,998	\$3,514,749	\$3,580,912	\$3,707,959	\$3,756,958	\$3,803,315	\$3,769,060	\$3,823,413	\$3,795,408	\$3,553,579	
12	CASH	\$546,711	\$746,923	\$818,034	\$1,095,028	\$713,191	\$834,861	\$705,343	\$386,627	\$444,762	\$287,158	\$299,311	\$264,703	\$236,416	\$567,621	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS REC. - PROPANE	\$121,668	\$91,545	\$84,390	\$121,255	\$122,618	\$75,073	\$90,912	\$149,723	\$60,220	\$81,950	\$104,688	\$106,887	\$134,745	\$103,513	
18	CUST. ACCTS. REC.-GAS	\$157,304	\$172,524	\$139,968	\$105,488	\$109,281	\$67,034	\$79,036	\$62,122	\$44,126	\$60,559	\$53,138	\$49,383	\$122,305	\$94,021	WORKING CAP.
19	APPLIANCE A/R	\$86,577	\$46,732	\$50,120	\$46,829	\$44,200	\$57,141	\$65,840	\$43,722	\$77,092	\$43,317	\$69,987	\$136,845	\$267,123	\$79,656	WORKING CAP.
20	ACCOUNTS REC.- MISC	\$9,056	\$4,166	\$8,503	\$1,660	\$530	\$10,658	\$1,357	\$521	\$1,687	\$8,311	\$908	\$990	\$931	\$3,791	
21	MDSE, JOBBING & OTHER 142-2 & 142-9	\$16,586	\$17,830	\$15,628	\$15,613	\$15,641	\$15,649	\$17,020	\$17,023	\$16,548	\$17,013	\$19,618	\$18,583	\$19,535	\$17,099	
22	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	INVENTORY - APPLIANCE DEPOSIT	\$0	\$0	\$0	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$46,923	
24	PLANT & OPER.MATERIAL & SUPPL.	\$140,058	\$136,031	\$138,775	\$141,260	\$142,184	\$167,009	\$156,734	\$171,134	\$171,437	\$179,914	\$186,186	\$204,098	\$190,893	\$163,516	
25	OTHER MATERIALS & SUPPLIES	\$29,982	\$30,538	\$30,263	\$30,301	\$30,714	\$30,879	\$31,385	\$32,377	\$32,257	\$32,151	\$32,844	\$35,018	\$31,324	\$31,541	
26	APPLIANCE INVENTORY	\$1,733,941	\$1,772,462	\$1,775,777	\$1,843,359	\$1,711,787	\$1,743,682	\$1,768,340	\$1,732,591	\$1,694,668	\$1,634,704	\$1,533,523	\$1,453,591	\$1,214,508	\$1,662,533	
27	PREPAYMENTS	\$44,175	\$51,672	\$51,672	\$51,109	\$50,942	\$56,784	\$64,196	\$63,792	\$63,737	\$69,377	\$68,034	\$65,622	\$71,420	\$59,425	
28	PROPANE INVENTORY -FUEL	\$64,597	\$62,551	\$62,361	\$90,354	\$92,991	\$67,844	\$90,134	\$88,361	\$82,708	\$76,371	\$83,043	\$79,451	\$52,504	\$76,405	
29	TOTAL CURR. & ACCR. ASSETS	\$2,950,656	\$3,132,975	\$3,175,491	\$3,603,255	\$3,095,079	\$3,187,615	\$3,131,297	\$2,808,992	\$2,750,242	\$2,551,824	\$2,512,280	\$2,476,172	\$2,402,705	\$2,906,045	
30	MISC. DEFERRED DEBITS	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$269,414	\$367,203	\$276,937	
31	CONSERVATION	(\$80,968)	(\$90,600)	(\$85,848)	(\$85,181)	(\$67,528)	(\$61,450)	(\$50,540)	(\$43,250)	(\$16,374)	(\$16,604)	(\$15,573)	(\$13,250)	(\$24,760)	(\$50,148)	
32	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	OTHER WIP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNRECOVERED GAS COST	\$110,178	\$76,156	\$45,096	\$12,325	(\$41,100)	(\$60,193)	(\$70,552)	(\$67,402)	(\$64,336)	(\$63,537)	(\$53,469)	(\$39,699)	(\$50,532)	(\$20,543)	WORKING CAP.
36		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	TOTAL DEFERRED CHARGES	\$298,624	\$254,970	\$228,662	\$196,558	\$160,786	\$147,771	\$148,322	\$158,762	\$188,704	\$189,273	\$200,372	\$216,465	\$291,911	\$206,245	
38	TOTAL ASSETS	\$9,383,647	\$9,653,339	\$9,690,985	\$10,264,384.16	\$9,936,659	\$10,105,733	\$10,187,332	\$10,019,323	\$10,058,529	\$9,908,420	\$9,830,546	\$9,850,434	\$9,784,553	\$9,897,991	

SUPPORTING SCHEDULES: G-1 p.9, G-6 p.1

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	CAPITALIZATION & LIABILITIES	DEC 2022													13 MONTH AVERAGE	REFERENCE		
		BEG. BALANCE	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23				
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	CAP. STRUCT.
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	CAP. STRUCT.
3	UNAPPROPRIATED RET. EARN.	\$3,347,127	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,812,520	\$3,776,721	CAP. STRUCT.
4	UNDISTRIBUTED SUBS.EARN.	\$465,394	\$46,853	\$77,257	\$170,431	\$242,606	\$279,525	\$303,020	\$358,076	\$334,616	\$365,334	\$438,106	\$500,670	\$288,745	\$297,741			CAP. STRUCT.
5	TOTAL STOCKHOLDERS EQUIT	\$4,113,914	\$4,160,768	\$4,191,171	\$4,284,345	\$4,356,521	\$4,393,439	\$4,416,935	\$4,471,991	\$4,448,530	\$4,479,248	\$4,552,020	\$4,614,584	\$4,402,660	\$4,375,856			
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	CAP. STRUCT.
8	OTHER LT DEBT	\$1,881,428	\$1,880,162	\$1,879,065	\$1,877,672	\$1,876,328	\$1,875,036	\$1,873,853	\$1,872,492	\$1,871,238	\$1,869,978	\$1,868,655	\$1,867,494	\$1,865,142	\$1,873,734			CAP. STRUCT.
9	TOTAL LONG TERM DEBT	\$1,881,428	\$1,880,162	\$1,879,065	\$1,877,672	\$1,876,328	\$1,875,036	\$1,873,853	\$1,872,492	\$1,871,238	\$1,869,978	\$1,868,655	\$1,867,494	\$1,865,142	\$1,873,734			
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	ACCOUNTS PAYABLE	\$221,030	\$210,340	\$71,569	\$81,980	\$112,980	\$71,359	\$103,958	\$80,757	\$105,713	\$72,681	\$65,229	\$79,788	\$142,203	\$109,199			WORKING CAP.
12	ACCTS PAY- APPLIANCE	\$492,237	\$411,324	\$414,084	\$811,222	\$491,847	\$551,533	\$605,466	\$379,957	\$360,138	\$415,598	\$427,510	\$430,173	\$389,401	\$475,422			
13	CUSTOMER DEPOSITS-PROPANE	\$10,045	\$10,496	\$10,246	\$10,346	\$10,698	\$10,498	\$10,540	\$10,740	\$11,047	\$11,047	\$11,611	\$11,911	\$12,041	\$10,867			
14	CUSTOMER DEPOSITS	\$178,528	\$180,108	\$181,313	\$177,482	\$179,722	\$181,772	\$184,382	\$184,812	\$184,073	\$184,417	\$184,504	\$187,077	\$189,447	\$182,895			CAP. STRUCT.
15	TAXES ACCRUED-GENERAL	\$5,615	\$15,263	\$20,517	\$19,549	\$32,961	\$39,590	\$23,252	\$30,866	\$21,952	\$19,544	\$33,314	\$26,619	\$13,090	\$23,241			23,241 WORKING CAP.
16	TAXES ACCRUED-INCOME	\$148,854	\$148,854	\$172,692	\$199,938	\$225,360	\$245,286	\$261,611	\$290,996	\$305,528	\$322,553	\$348,667	\$371,217	\$411,987	\$265,657			WORKING CAP.
17	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TAX COLLECTIONS PAYABLE	\$92,776	\$72,172	\$78,049	\$118,428	\$93,564	\$85,537	\$112,435	\$65,475	\$77,702	\$75,730	\$73,552	\$62,196	\$85,910	\$84,117			WORKING CAP.
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	MISC. CURRENT LIABILITIES	\$0	\$81,726	\$74,006	\$0	\$72,141	\$77,806	\$0	\$84,375	\$88,555	\$0	\$83,190	\$79,782	\$0	\$49,352			WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$1,149,085	\$1,130,283	\$1,022,476	\$1,418,945	\$1,219,273	\$1,263,380	\$1,301,645	\$1,127,976	\$1,154,707	\$1,101,570	\$1,227,578	\$1,248,764	\$1,244,080	\$1,200,751			3,648,401
24	CUSTOMER ADVANCES FOR APPL	\$866,558	\$1,113,709	\$1,234,099	\$1,323,491	\$1,128,851	\$1,222,434	\$1,247,699	\$1,203,907	\$1,245,340	\$1,123,154	\$852,066	\$793,609	\$704,290	\$1,081,477			
25	OTHER DEFERRED CREDITS	\$434,791	\$430,548	\$426,304	\$422,061	\$417,817	\$413,574	\$409,330	\$405,087	\$400,843	\$396,600	\$392,356	\$388,113	\$383,869	\$409,330			CAP. STRUCT.
26	ACCUMULATED DEFERRED INC. T.	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$937,870	\$956,843			CAP. STRUCT.
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL DEFERRED CREDITS	\$2,239,219	\$2,482,126	\$2,598,273	\$2,683,422	\$2,484,538	\$2,573,877	\$2,594,899	\$2,546,864	\$2,584,054	\$2,457,623	\$2,182,292	\$2,119,591	\$2,272,672	\$2,447,650			
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL OPERATING RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	TOTAL CAPITAL. & LIAB.	\$9,383,647	\$9,653,339	\$9,690,986	\$10,264,384	\$9,936,659	\$10,105,733	\$10,187,331	\$10,019,322	\$10,058,529	\$9,908,420	\$9,830,545	\$9,850,434	\$9,784,553	\$9,897,991			

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

2023

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$9,503,181	\$9,530,984	\$9,564,135	\$9,590,576	\$9,617,921	\$9,645,647	\$9,999,898	\$10,027,611	\$10,052,233	\$10,078,969	\$10,107,180	\$10,134,839	\$10,179,968	\$9,848,703	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	\$140,262	
4	GAS PLANT ACQ. ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	GROSS UTILITY PLANT	\$9,643,443	\$9,671,246	\$9,704,397	\$9,730,839	\$9,758,184	\$9,785,909	\$10,140,160	\$10,167,874	\$10,192,496	\$10,219,232	\$10,247,443	\$10,275,102	\$10,320,231	\$9,988,966	
6	ACCUM. PROVISION FOR DEPR.	(\$6,348,913)	(\$6,362,931)	(\$6,377,346)	(\$6,390,177)	(\$6,403,987)	(\$6,418,255)	(\$6,389,175)	(\$6,404,766)	(\$6,417,337)	(\$6,432,093)	(\$6,448,401)	(\$6,464,235)	(\$6,433,744)	(\$6,407,028)	RATE BASE
7	NET PLANT	\$3,294,530	\$3,308,315	\$3,327,051	\$3,340,662	\$3,354,196	\$3,367,655	\$3,750,985	\$3,763,108	\$3,775,158	\$3,787,139	\$3,799,042	\$3,810,867	\$3,886,487	\$3,581,938	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	
11	TOTAL PROPERTY & INVEST.	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	\$3,795,408	
12	CASH	\$236,416	\$746,923	\$818,034	\$1,095,028	\$713,191	\$834,861	\$1,205,343	\$886,627	\$944,762	\$787,158	\$799,311	\$764,703	\$1,036,416	\$836,059	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS REC.- PROPANE	\$134,745	\$91,545	\$84,390	\$121,255	\$122,618	\$75,073	\$90,912	\$149,723	\$60,219	\$81,952	\$107,040	\$131,804	\$134,745	\$106,617	
18	CUST. ACCTS. REC.-GAS	\$122,305	\$174,887	\$119,996	\$116,304	\$134,623	\$112,135	\$118,858	\$106,249	\$102,299	\$107,832	\$106,490	\$116,434	\$120,964	\$119,952	WORKING CAP.
19	APPLIANCE A/R	\$267,123	\$46,732	\$50,120	\$46,829	\$44,200	\$57,141	\$65,840	\$43,722	\$77,092	\$43,317	\$69,987	\$136,845	\$267,123	\$93,544	
20	ACCOUNTS REC.- MISC	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	\$931	
21	MDSE, JOBBING & OTHER 142-2	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	\$19,535	
22	ACCUM. PROV. UNCOLLECT. ACCTS.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	INVENTORY - APPLIANCE DEPOSIT	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	
24	PLANT & OPER.MATERIAL & SUPPL.	\$190,893	\$136,031	\$138,775	\$141,260	\$142,184	\$167,009	\$156,734	\$171,134	\$171,437	\$179,914	\$186,186	\$204,098	\$190,893	\$167,427	
25	OTHER MATERIALS & SUPPLIES	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	\$31,324	
26	APPLIANCE INVENTORY	\$1,214,508	\$1,772,462	\$1,775,777	\$1,843,359	\$1,711,787	\$1,743,682	\$1,768,340	\$1,732,591	\$1,694,668	\$1,634,704	\$1,533,523	\$1,453,591	\$1,214,508	\$1,622,577	
27	PREPAYMENTS	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	\$71,420	
28	PROPANE INVENTORY -FUEL	\$52,504	\$62,551	\$62,361	\$90,354	\$92,991	\$67,844	\$90,134	\$88,361	\$82,708	\$76,371	\$83,043	\$79,451	\$52,504	\$75,475	
29	TOTAL CURR. & ACCR. ASSETS	\$2,402,705	\$3,215,341	\$3,233,662	\$3,638,598	\$3,145,804	\$3,241,955	\$3,680,370	\$3,362,617	\$3,317,395	\$3,095,458	\$3,069,790	\$3,071,136	\$3,201,363	\$3,205,861	
30	MISC. DEFERRED DEBITS	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	\$367,203	
31	CONSERVATION	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	(\$24,760)	
32	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	OTHER WIP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNRECOVERED GAS COST	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	(\$50,532)	
36		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	TOTAL DEFERRED CHARGES	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	\$291,911	
38	TOTAL ASSETS	\$9,784,553	\$10,610,975	\$10,648,032	\$11,066,579	\$10,587,319	\$10,696,928	\$11,518,674	\$11,213,043	\$11,179,872	\$10,969,916	\$10,956,151	\$10,969,322	\$11,175,169	\$10,875,118	



FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2024	FEBRUARY 2024	MARCH 2024	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUGUST 2024	SEPTEMBER 2024	OCTOBER 2024	NOVEMBER 2024	DECEMBER 2024	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	\$66,700	CAP. STRUCT.
2	ADDITIONAL CAPITAL	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	\$234,694	CAP. STRUCT.
3	UNAPPROPRIATED RET. EARN.	\$3,812,520	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,101,266	\$4,079,054	CAP. STRUCT.
4	UNDISTRIBUTED SUBS.EARN.	\$288,745	\$610,985	\$776,347	\$817,645	\$561,448	\$644,431	\$942,921	\$836,678	\$786,582	\$642,838	\$525,535	\$618,431	\$485,217	\$656,754	
5	TOTAL STOCKHOLDERS EQUITY	\$4,402,660	\$5,013,645	\$5,179,006	\$5,220,304	\$4,964,108	\$5,047,091	\$5,345,581	\$5,239,338	\$5,189,242	\$5,045,497	\$4,928,195	\$5,021,091	\$4,887,877	\$5,037,203	
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	LONG TERM DEBT - ALL	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,665,142	\$2,157,450	CAP. STRUCT.
9	TOTAL LONG TERM DEBT	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$1,865,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,365,142	\$2,665,142	\$2,157,450	
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	ACCOUNTS PAYABLE	\$142,203	\$210,340	\$71,569	\$81,980	\$112,980	\$71,359	\$103,958	\$80,757	\$105,713	\$72,681	\$65,229	\$79,788	\$142,203	\$103,135	WORKING CAP.
12	ACCTS PAY- APPLIANCE	\$389,401	\$411,324	\$414,084	\$811,222	\$491,847	\$551,533	\$605,466	\$379,957	\$360,138	\$415,598	\$427,510	\$430,173	\$389,401	\$467,512	
13	CUSTOMER DEPOSITS-PROPANE	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	\$12,041	
14	CUSTOMER DEPOSITS	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	\$189,447	CAP. STRUCT.
15	TAXES ACCRUED-GENERAL	\$13,090	\$15,263	\$20,517	\$19,549	\$32,961	\$39,590	\$23,252	\$30,866	\$21,952	\$19,544	\$33,314	\$26,619	\$13,090	\$23,816	WORKING CAP.
16	TAXES ACCRUED-INCOME	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	\$411,987	
17	INTEREST ACCRUED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	TAX COLLECTIONS PAYABLE	\$85,910	\$72,172	\$78,049	\$118,428	\$93,892	\$85,865	\$112,435	\$65,475	\$77,702	\$75,730	\$73,552	\$62,196	\$85,910	\$83,640	WORKING CAP.
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	MISC. CURRENT LIABILITIES	\$0	\$81,726	\$74,006	\$0	\$72,141	\$77,806	\$0	\$84,375	\$88,555	\$0	\$83,190	\$0	\$0	\$43,215	
23	TOTAL CURR.& ACCRUED LIAB.	\$1,244,080	\$1,404,300	\$1,271,700	\$1,644,654	\$1,417,296	\$1,439,627	\$1,458,587	\$1,254,904	\$1,267,535	\$1,197,028	\$1,296,271	\$1,212,251	\$1,244,080	\$1,334,793	
24	CUSTOMER ADVANCES FOR APPL	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	\$704,290	WORKING CAP.
25	OTHER DEFERRED CREDITS	\$383,869	\$430,548	\$426,305	\$422,062	\$417,819	\$413,576	\$409,333	\$405,090	\$400,847	\$396,604	\$392,361	\$388,118	\$383,875	\$405,416	
26	ACCUMULATED DEFERRED INC. T/	\$1,184,513	\$1,193,051	\$1,201,589	\$1,210,127	\$1,218,665	\$1,227,203	\$1,235,741	\$1,244,279	\$1,252,817	\$1,261,355	\$1,269,893	\$1,278,431	\$1,286,965	\$1,235,741	
27	DEF. INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL DEFERRED CREDITS	\$2,272,672	\$2,327,888	\$2,332,183	\$2,336,478	\$2,340,773	\$2,345,068	\$2,349,363	\$2,353,658	\$2,357,953	\$2,362,248	\$2,366,543	\$2,370,838	\$2,375,129	\$2,345,446	
29	PENSIONS & BENEFITS RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	TOTAL OPERATING RESERVES	\$2,272,672	\$2,327,888	\$2,332,183	\$2,336,478	\$2,340,773	\$2,345,068	\$2,349,363	\$2,353,658	\$2,357,953	\$2,362,248	\$2,366,543	\$2,370,838	\$2,375,129	\$2,345,446	
31	TOTAL CAPITAL. & LIAB.	\$9,784,553	\$10,610,975	\$10,648,032	\$11,066,579	\$10,587,320	\$10,696,929	\$11,518,674	\$11,213,043	\$11,179,872	\$10,969,916	\$10,956,152	\$10,969,323	\$11,172,228	\$10,874,892	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

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

DOCKET NO: 20240046-GU

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

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

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

RECAP SCHEDULES: G-1 p.5

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEP 2023	OCT 2023	NOV 2023	DEC 2023	13 MONTH AVERAGE	
1	301	ORGANIZATIONAL COSTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	303	INTANGIBLE PLANT	3.3%	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	
3	374	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	375	BUILDINGS & IMPROVEMENTS	2.7%	\$28,690	\$29,059	\$29,429	\$29,798	\$30,168	\$30,539	\$30,910	\$31,282	\$31,654	\$32,025	\$32,397	\$32,769	\$33,141	\$30,912	
5	376	MAINS (STEEL)	3.0%	\$2,969,441	\$2,885,802	\$2,893,483	\$2,901,164	\$2,908,845	\$2,916,526	\$2,924,207	\$2,931,887	\$2,939,568	\$2,947,249	\$2,954,930	\$2,962,611	\$2,970,292	\$2,977,973	\$2,931,231
6	376	MAINS (PLASTIC)	3.2%	\$941,862	\$945,786	\$949,723	\$953,671	\$957,632	\$961,632	\$965,708	\$969,863	\$974,053	\$978,242	\$982,455	\$986,691	\$990,938	\$995,185	\$966,020
7	378	M & R EQUIPMENT - GENERAL	2.7%	\$72,853	\$73,086	\$73,318	\$73,551	\$73,784	\$74,017	\$74,249	\$74,482	\$74,715	\$74,948	\$75,180	\$75,413	\$75,646	\$75,879	\$74,249
8	379	M & R EQUIPMENT - CITY	1.9%	\$403,060	\$403,787	\$404,514	\$405,241	\$405,967	\$406,694	\$407,421	\$408,148	\$408,875	\$409,602	\$410,329	\$411,055	\$411,782	\$412,509	\$407,421
9	380	DIST PLANT -SERVICES (STEEL)	8.0%	\$111,235	\$111,696	\$112,153	\$112,520	\$112,899	\$113,277	\$113,656	\$114,035	\$114,414	\$114,793	\$115,172	\$115,551	\$115,930	\$116,309	\$111,752
10	380	DIST PLANT -SERVICES (PLASTIC)	3.1%	\$289,503	\$388,177	\$390,922	\$391,531	\$393,273	\$395,015	\$396,757	\$398,500	\$399,526	\$402,499	\$405,498	\$408,519	\$411,033	\$413,547	\$390,476
11	381	METERS	3.9%	\$414,016	\$416,392	\$418,842	\$421,189	\$423,727	\$426,319	\$428,950	\$431,647	\$434,407	\$437,249	\$438,836	\$441,342	\$444,171	\$447,000	\$428,911
12	382	METER INSTALLATIONS	3.9%	\$51,716	\$52,057	\$52,416	\$52,824	\$53,232	\$53,640	\$54,048	\$54,456	\$54,864	\$55,272	\$55,680	\$56,088	\$56,496	\$56,904	\$53,481
13	383	REGULATORS	3.3%	\$134,142	\$134,665	\$135,378	\$136,092	\$136,809	\$137,539	\$138,276	\$139,013	\$139,760	\$140,500	\$141,247	\$141,994	\$142,741	\$143,488	\$138,272
14	384	REGULATOR INSTALL HOUSE	3.9%	\$23,634	\$23,858	\$24,094	\$24,177	\$24,328	\$24,561	\$24,819	\$25,032	\$24,879	\$25,144	\$25,414	\$25,673	\$25,916	\$26,159	\$24,733
15	385	INDUSTRIAL M & R EQUIPMENT	3.7%	\$18,601	\$18,761	\$18,920	\$19,082	\$19,247	\$19,411	\$19,576	\$19,741	\$19,905	\$20,070	\$20,235	\$20,399	\$20,564	\$20,729	\$19,578
16	387	OTHER EQUIPMENT	7.1%	\$18,287	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,469	\$13,840
17	389	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	390	STRUCTURES & IMPROVEMENTS	1.8%	\$123,947	\$124,214	\$124,481	\$124,749	\$125,016	\$125,283	\$125,550	\$125,818	\$126,085	\$126,352	\$126,619	\$126,887	\$127,154	\$127,421	\$125,550
19	391.1	OFFICE FURNITURE	6.6%	\$7,754	\$7,814	\$7,874	\$7,934	\$7,994	\$8,054	\$8,114	\$8,174	\$8,234	\$8,293	\$8,353	\$8,413	\$8,473	\$8,533	\$8,114
20	391.2	OFFICE EQUIPMENT	12.0%	\$10,103	\$10,329	\$10,556	\$10,783	\$11,009	\$11,236	\$11,463	\$11,708	\$11,971	\$12,234	\$12,497	\$12,760	\$13,023	\$13,286	\$11,513
21	391.3	COMPUTERS	7.6%	\$47,818	\$48,396	\$48,974	\$49,552	\$50,130	\$50,744	\$51,420	\$52,121	\$52,823	\$53,524	\$54,226	\$54,927	\$55,629	\$56,330	\$51,560
22	392.0	TRANSPORTATION	16.9%	\$244,671	\$251,926	\$259,784	\$267,768	\$270,983	\$279,851	\$289,539	\$275,902	\$285,145	\$294,388	\$303,631	\$312,874	\$322,116	\$331,359	\$281,429
23	394	TOOLS AND WORK EQUIPMENT	4.9%	\$21,317	\$21,554	\$21,790	\$22,029	\$22,269	\$22,515	\$22,766	\$23,017	\$23,267	\$23,523	\$23,784	\$24,046	\$24,307	\$24,568	\$22,783
24	396	POWER OPERATED EQUIPMENT	6.4%	\$72,501	\$73,091	\$73,682	\$74,272	\$74,863	\$75,460	\$76,064	\$76,668	\$77,272	\$77,875	\$78,479	\$79,083	\$79,687	\$80,291	\$76,077
25	397	COMMUNICATION EQUIPMENT	20.3%	(\$2,236)	(\$718)	(\$694)	(\$670)	(\$647)	(\$623)	(\$599)	(\$575)	(\$551)	(\$527)	(\$504)	(\$480)	(\$456)	(\$432)	(\$714)
26	398	MISC. EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27																	\$0	
28																	\$0	
29																	\$0	
30																	\$0	
31																	\$0	
32																	\$0	
33		DEPRECIATION RESERVE		6,016,064	6,046,350	6,076,257	6,103,675	6,127,813	6,158,291	6,190,857	6,199,269	6,221,705	6,252,675	6,285,367	6,317,155	6,348,914	6,180,338	
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	
35	108	TOTAL DEPRECIATION RESERVE		\$6,016,064	\$6,046,350	\$6,076,257	\$6,103,675	\$6,127,813	\$6,158,291	\$6,190,857	\$6,199,269	\$6,221,705	\$6,252,675	\$6,285,367	\$6,317,155	\$6,348,914	\$6,180,338	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2023	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	13 MONTH AVERAGE	
1	301	ORGANIZATIONAL COSTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	303	INTANGIBLE PLANT	3.3%	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	\$13,149	
3	374	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	375	BUILDINGS & IMPROVEMENTS	2.7%	\$33,141	\$33,513	\$33,884	\$34,256	\$34,628	\$35,000	\$35,371	\$35,743	\$36,115	\$36,486	\$36,858	\$37,230	\$37,602	\$35,371	
5	376	MAINS (STEEL)	3.0%	\$2,970,292	\$2,977,949	\$2,985,606	\$2,993,263	\$3,000,921	\$3,008,578	\$3,016,235	\$3,023,892	\$3,031,549	\$3,039,206	\$3,046,864	\$3,054,521	\$3,062,178	\$3,069,835	\$3,016,235
6	376	MAINS (PLASTIC)	3.2%	\$990,938	\$995,221	\$999,503	\$1,003,786	\$1,008,068	\$1,012,351	\$1,016,634	\$1,020,917	\$1,025,200	\$1,030,500	\$1,035,075	\$1,039,649	\$1,044,223	\$1,048,797	\$1,017,182
7	378	M & R EQUIPMENT - GENERAL	2.7%	\$75,646	\$75,879	\$76,112	\$76,344	\$76,577	\$76,810	\$77,042	\$77,275	\$77,508	\$77,741	\$77,974	\$78,207	\$78,440	\$78,673	\$77,252
8	379	M & R EQUIPMENT - CITY	1.9%	\$411,782	\$412,509	\$413,236	\$413,963	\$414,689	\$415,416	\$416,143	\$416,870	\$417,597	\$418,324	\$419,051	\$420,022	\$421,093	\$422,164	\$416,330
9	380	DIST PLANT -SERVICES (STEEL)	8.0%	\$110,999	\$111,521	\$112,042	\$112,564	\$113,086	\$113,607	\$114,129	\$114,651	\$115,172	\$115,694	\$116,216	\$116,738	\$117,260	\$117,782	\$113,628
10	380	DIST PLANT -SERVICES (PLASTIC)	3.1%	\$411,033	\$413,969	\$417,056	\$418,747	\$421,271	\$424,320	\$427,529	\$430,410	\$431,558	\$434,857	\$438,187	\$441,550	\$444,706	\$447,862	\$427,322
11	381	METERS	3.9%	\$444,171	\$428,511	\$412,869	\$397,104	\$381,498	\$365,910	\$350,388	\$334,931	\$319,492	\$302,874	\$287,468	\$271,757	\$256,386	\$241,175	\$350,258
12	382	METER INSTALLATIONS	3.9%	\$55,292	\$55,690	\$56,100	\$56,456	\$56,852	\$57,247	\$57,687	\$58,095	\$58,517	\$58,967	\$59,427	\$59,891	\$60,355	\$60,819	\$57,590
13	383	REGULATORS	3.3%	\$142,589	\$143,179	\$143,971	\$144,785	\$145,621	\$146,478	\$147,357	\$148,258	\$149,181	\$149,946	\$150,911	\$151,899	\$152,908	\$153,930	\$147,468
14	384	REGULATOR INSTALL HOUSE	3.9%	\$25,916	\$26,190	\$26,469	\$26,705	\$26,971	\$27,249	\$27,542	\$27,820	\$28,102	\$28,384	\$28,671	\$28,963	\$29,260	\$29,562	\$27,500
15	385	INDUSTRIAL M & R EQUIPMENT	3.7%	\$20,564	\$20,729	\$20,893	\$21,058	\$21,223	\$21,387	\$21,552	\$21,716	\$21,881	\$22,046	\$22,210	\$22,375	\$22,540	\$22,705	\$21,552
16	387	OTHER EQUIPMENT	7.1%	\$13,469	\$13,549	\$13,628	\$13,708	\$13,788	\$13,867	\$13,947	\$14,027	\$14,107	\$14,186	\$14,266	\$14,346	\$14,425	\$14,505	\$13,947
17	389	LAND AND LAND RIGHTS	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	390	STRUCTURES & IMPROVEMENTS	1.8%	\$127,154	\$127,421	\$127,688	\$127,956	\$128,223	\$128,490	\$128,757	\$129,025	\$129,292	\$129,559	\$129,826	\$130,094	\$130,361	\$130,629	\$128,757
19	391.1	OFFICE FURNITURE	6.6%	\$8,473	\$8,533	\$8,593	\$8,653	\$8,713	\$8,773	\$8,833	\$8,893	\$8,953	\$9,013	\$9,073	\$9,133	\$9,193	\$9,253	\$8,833
20	391.2	OFFICE EQUIPMENT	12.0%	\$13,023	\$13,286	\$13,549	\$13,812	\$14,075	\$14,338	\$14,602	\$14,865	\$15,128	\$15,391	\$15,654	\$15,917	\$16,180	\$16,443	\$14,602
21	391.3	COMPUTERS	7.6%	\$55,629	\$56,349	\$57,069	\$57,789	\$58,509	\$59,229	\$59,949	\$60,669	\$61,389	\$62,109	\$62,829	\$63,549	\$64,269	\$64,989	\$60,669
22	392.0	TRANSPORTATION	16.6%	\$322,116	\$331,359	\$340,602	\$349,845	\$359,087	\$368,330	\$377,573	\$386,816	\$396,059	\$405,302	\$414,545	\$423,788	\$433,031	\$442,274	\$350,545
23	394	TOOLS AND WORK EQUIPMENT	4.9%	\$24,307	\$24,568	\$24,840	\$25,121	\$25,402	\$25,683	\$25,964	\$26,245	\$26,526	\$26,807	\$27,088	\$27,369	\$27,650	\$27,931	\$25,976
24	396	POWER OPERATED EQUIPMENT	6.4%	\$79,687	\$80,291	\$80,895	\$81,499	\$82,102	\$82,706	\$83,309	\$83,913	\$84,517	\$85,121	\$85,725	\$86,329	\$86,933	\$87,537	\$83,913
25	397	COMMUNICATION EQUIPMENT	20.3%	(\$456)	(\$432)	(\$408)	(\$385)	(\$361)	(\$337)	(\$313)	(\$289)	(\$265)	(\$242)	(\$218)	(\$194)	(\$170)	(\$146)	(\$313)
26	398	MISC. EQUIPMENT	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27																	\$0	
28																	\$0	
29																	\$0	
30																	\$0	
31																	\$0	
32																	\$0	
33		DEPRECIATION RESERVE		6,348,914	6,362,931	6,377,346	6,390,177	6,403,987	6,418,255	6,389,175	6,404,766	6,417,337	6,432,093	6,448,401	6,464,235	6,433,744	6,407,028	
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0	
35	108	TOTAL DEPRECIATION RESERVE		\$6,348,914	\$6,362,931	\$6,377,346	\$6,390,177	\$6,403,987	\$6,418,255	\$6,389,175	\$6,404,766	\$6,417,337	\$6,432,093	\$6,448,401	\$6,464,235	\$6,433,744	\$6,407,028	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

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

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

DOCKET NO: 20240046-GU

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

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

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

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

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

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

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

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

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

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$13,469	23.9%	\$3,223	NG NU/(UTILITY LABOR COST + NG NU LABOR COST) Allocation for NG NU Plant is not done on General Ledger
14	389	LAND AND LAND RIGHTS	\$28,220	23.9%	\$6,753	
15	390	STRUCTURES & IMPROVEMENTS	\$178,162	23.9%	\$42,634	
16	391.1	OFFICE FURNITURE	\$10,904	23.9%	\$2,609	
17	391.2	OFFICE EQUIPMENT	\$24,351	23.9%	\$5,827	
18	391.3	COMPUTERS	\$102,642	23.9%	\$24,562	
19	392.0	TRANSPORTATION	\$619,177	23.9%	\$148,169	
20	394	TOOLS AND WORK EQUIPMENT	\$61,006	23.9%	\$14,599	
21	396	POWER OPERATED EQUIPMENT	\$112,262	23.9%	\$26,864	
22	397	COMMUNICATION EQUIPMENT	\$1,408	23.9%	\$337	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$1,151,601		\$275,578	



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

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

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

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

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

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

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$13,469	23.9%	\$3,223	NG NU/(UTILITY LABOR COST + NG NU LABOR COST) Allocation for NG NU Plant is not done on General Ledger
14	389	LAND AND LAND RIGHTS	\$28,220	23.9%	\$6,753	
15	390	STRUCTURES & IMPROVEMENTS	\$178,162	23.9%	\$42,634	
16	391.1	OFFICE FURNITURE	\$10,904	23.9%	\$2,609	
17	391.2	OFFICE EQUIPMENT	\$26,310	23.9%	\$6,296	
18	391.3	COMPUTERS	\$114,971	23.9%	\$27,513	
19	392.0	TRANSPORTATION	\$668,124	23.9%	\$159,882	
20	394	TOOLS AND WORK EQUIPMENT	\$68,639	23.9%	\$16,425	
21	396	POWER OPERATED EQUIPMENT	\$138,908	23.9%	\$33,241	
22	397	COMMUNICATION EQUIPMENT	\$1,408	23.9%	\$337	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$1,249,116		\$298,913	

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

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

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

13-MONTH AVERAGE

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

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

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

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

13-MONTH AVERAGE

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

13 MONTH AVERAGE    NONUTILITY %    13 MONTH AVG NONUTILITY

METHOD OF ALLOCATION

13	387	OTHER EQUIPMENT	\$13,840	23.9%	\$3,312	NG NU/(UTILITY LABOR COST + NG NU LABOR COST) Allocation for NG NU Plant is not done on General Ledger
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0	
15	390	STRUCTURES & IMPROVEMENTS	\$125,550	23.9%	\$30,044	
16	391	OFFICE FURNITURE	\$8,114	23.9%	\$1,942	
17	391	OFFICE EQUIPMENT	\$11,513	23.9%	\$2,755	
18	391	COMPUTERS	\$51,560	23.9%	\$12,338	
19	392	TRANSPORTATION	\$281,429	23.9%	\$67,346	
20	394	TOOLS AND WORK EQUIPMENT	\$22,783	23.9%	\$5,452	
21	396	POWER OPERATED EQUIPMENT	\$76,077	23.9%	\$18,205	
22	397	COMMUNICATION EQUIPMENT	(\$714)	23.9%	(\$171)	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$590,152		\$141,223	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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

METHOD OF ALLOCATION

NG NU/(UTILITY LABOR COST + NG NU LABOR COST)  
 Allocation for NG NU Plant is not done on General Ledger

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

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



FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/24)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/24)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	301	ORGANIZATIONAL COSTS	12 months ended 12/31/24	\$0		\$0	\$0
2	303	INTANGIBLE PLANT	12 months ended 12/31/24	\$0		\$0	\$0
3	374	LAND AND LAND RIGHTS	12 months ended 12/31/24	\$0		\$0	\$0
4	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/24	\$0		\$0	\$0
5	376	MAINS (STEEL)	12 months ended 12/31/24	\$0		\$0	\$0
6	376	MAINS (PLASTIC)	12 months ended 12/31/24	\$109,313		\$0	\$0
7	378	M & R EQUIPMENT - GENERAL	12 months ended 12/31/24	\$49,500		\$0	\$0
8	379	M & R EQUIPMENT - CITY	12 months ended 12/31/24	\$62,500		\$0	\$0
9	380	DIST PLANT -SERVICES (STEEL)	12 months ended 12/31/24	\$0		\$2,094	(\$51)
10	380	DIST PLANT -SERVICES (PLASTIC)	12 months ended 12/31/24	\$148,635		\$5,012	\$0
11	381	METERS	12 months ended 12/31/24	\$318,442		\$223,635	\$0
12	382	METER INSTALLATIONS	12 months ended 12/31/24	\$14,812		\$672	\$0
13	383	REGULATORS	12 months ended 12/31/24	\$94,941		\$360	\$0
14	384	REGULATOR INSTALL HOUSE	12 months ended 12/31/24	\$12,631		\$300	\$0
15	385	INDUSTRIAL M & R EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
16	387	OTHER EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
17	389	LAND AND LAND RIGHTS	12 months ended 12/31/24	\$0		\$0	\$0
18	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/24	\$0		\$0	\$0
19	391.1	OFFICE FURNITURE	12 months ended 12/31/24	\$0		\$0	\$0
20	391.2	OFFICE EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
21	391.3	COMPUTERS	12 months ended 12/31/24	\$7,796		\$0	\$0
22	392.0	TRANSPORTATION	12 months ended 12/31/24	\$127,988		\$91,220	\$0
23	394	TOOLS AND WORK EQUIPMENT	12 months ended 12/31/24	\$5,822		\$0	\$0
24	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/24	\$47,700		\$0	\$0
25	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
26	398	MISC. EQUIPMENT	12 months ended 12/31/24	\$0		\$0	\$0
27		TOTAL		<u>\$1,000,080</u>		<u>\$323,293</u>	<u>(\$51)</u>

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
1	301	ORGANIZATIONAL COSTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	376	MAINS (STEEL)	0	0	0	0	0	0	0	0	0	0	0	0	0
6	376	MAINS (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	378	M & R EQUIPMENT - GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
8	379	M & R EQUIPMENT - CITY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	380	DIST PLANT -SERVICES (STEEL)	(25)	(25)	0	0	0	0	0	0	0	0	0	0	(51)
10	380	DIST PLANT -SERVICES (PLASTIC)	0	0	0	0	0	0	0	0	0	0	0	0	0
11	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
12	382	METER INSTALLATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
13	383	REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
14	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0
15	385	INDUSTRIAL M & R EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	391.1	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	391.2	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
21	391.3	COMPUTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
22	392.0	TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394	TOOLS AND WORK EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
24	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
25	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
27															0
28															0
29		TOTAL SALVAGE	(25)	(25)	0	0	0	0	0	0	0	0	0	0	(51)

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	2022 HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2023	PROJECTED TEST YEAR 2024	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED	
OPERATING REVENUE:								
1	OPERATING REVENUES	\$2,411,554	(\$818,059)	\$1,593,495	\$2,264,906	\$2,575,806	(\$1,026,802)	\$1,549,004
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUES DUE TO GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL REVENUES	\$2,411,554	(\$818,059)	\$1,593,495	\$2,264,906	\$2,575,806	(\$1,026,802)	\$1,549,004
OPERATING EXPENSES:								
6	COST OF GAS	\$768,879	(\$768,879)	\$0	\$545,105	\$1,021,694	(\$1,021,694)	\$0
7	OPERATION & MAINTENANCE	\$1,246,082	(\$70,699)	\$1,175,382	\$1,446,082	\$1,567,611	\$0	\$1,567,611
8	DEPRECIATION & AMORTIZATION	\$292,853	(\$13,160)	\$279,693	\$381,751	\$408,122	(\$34,073)	\$374,049
9	AMORTIZATION - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAXES OTHER THAN INCOME	\$189,109	(\$4,112)	\$184,998	\$175,461	\$175,461	(\$5,108)	\$170,353
11	TAXES OTHER THAN INCOME - GRWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	INCOME TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	INCOME TAXES - GROWTH - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INCOME TAXES - GROWTH - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$21,774	\$91,289	\$0	\$91,289
17	DEFERRED TAXES - FEDERAL	\$0	\$0	\$0	\$0	\$102,452	(\$102,452)	\$0
18	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INVESTMENT TAX CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL OPERATING EXPENSES	\$2,496,923	(\$856,850)	\$1,640,073	\$2,570,174	\$3,366,629	(\$1,163,328)	\$2,203,301
21	OPERATING INCOME	(\$85,369)	\$38,791	(\$46,578)	(\$305,268)	(\$790,823)	\$136,526	(\$654,297)



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

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

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

DOCKET NO: 20240046-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1	FUEL REVENUE	(\$1,026,802)	PGA REVENUE
2		\$0	
3		\$0	
4		\$0	
5		\$0	
6		\$0	
7	TOTAL REVENUE ADJUSTMENTS	(\$1,026,802)	
<u>COST OF GAS</u>			
8	COST OF GAS - FUEL	(\$1,021,694)	FUEL COST OF GAS
9		\$0	
10	TOTAL COST OF GAS ADJUSTMENTS	(\$1,021,694)	
<u>OPERATIONS &amp; MAINTENANCE EXPENSE</u>			
11		\$0	
12		\$0	
13		\$0	
14		\$0	
15		\$0	
16		\$0	
17	TOTAL O & M ADJUSTMENTS	\$0	
<u>DEPRECIATION EXPENSE</u>			
18	NG Non-Utility	(\$34,073)	Not recorded on General Ledger
19		\$0	
20		\$0	
21		\$0	
22	TOTAL DEPRECIATION EXPENSE ADJS	(\$34,073)	

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

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

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

DOCKET NO: 20240046-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
23	TAXES OTHER THAN - FUEL COST OF GAS	\$ (5,108)	
24		0	
25		<u>0</u>	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ <u>(5,108)</u>	
 <u>INCOME TAXES - FEDERAL</u>			
27	Federal Tax Effect on Above Adjustments	\$ 0	
28		0	
29		<u>0</u>	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ <u>0</u>	
 <u>INCOME TAXES - STATE</u>			
31	State Tax Effect on Above Adjustment	\$ 0	
32		0	
33		<u>0</u>	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ <u>0</u>	
 <u>DEFERRED INCOME TAXES</u>			
35		\$ (102,452)	
36		<u>0</u>	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ <u>(102,452)</u>	
38	TOTAL OF ALL ADJUSTMENTS	\$ <u>136,526</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

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

DOCKET NO: 20240046-GU

LINE NO.		JAN 2023	FEB 2023	MAR 2023	APR 2023	MAY 2023	JUN 2023	JUL 2023	AUG 2023	SEPT 2023	OCT 2023	NOV 2023	DEC 2023	12 MONTHS TOTAL
1	OPERATING REVENUE	\$289,609	\$226,949	\$216,439	\$231,761	\$176,093	\$170,042	\$140,669	\$133,115	\$142,743	\$137,905	\$163,337	\$236,242	2,264,906
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	289,609	226,949	216,439	231,761	176,093	170,042	140,669	133,115	142,743	137,905	163,337	236,242	2,264,906
4	COST OF GAS - Therms * rate charged	102,330	70,835	67,288	76,287	39,438	30,140	19,026	14,489	17,827	13,488	32,762	61,197	545,105
5	O & M EXPENSE - estimated %	120,507	120,507	120,507	120,507	120,507	120,507	120,507	120,507	120,507	120,507	120,507	120,505	1,446,082
6	DEPR & AMORT EXPENSE	30,884	30,102	30,306	30,509	31,504	32,566	32,566	32,510	32,598	32,693	32,744	32,769	381,751
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVENUE	918	918	918	918	918	918	918	918	918	918	918	919	11,017
10	TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,700	164,444
12	INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL OPERATING EXPENSES	268,343	236,066	232,723	241,925	206,071	197,835	186,721	182,128	185,554	181,310	200,635	229,089	2,548,400
16	OPERATING INCOME	21,266	(9,117)	(16,284)	(10,163)	(29,978)	(27,793)	(46,052)	(49,012)	(42,811)	(43,404)	(37,298)	7,153	(283,493)
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,809	21,774
21	NET INCOME	\$19,451	(\$10,932)	(\$18,099)	(\$11,978)	(\$31,793)	(\$29,608)	(\$47,867)	(\$50,827)	(\$44,626)	(\$45,219)	(\$39,113)	\$5,344	(\$305,268)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS DELIVERED	149,059	96,448	92,409	111,914	71,354	77,765	58,332	52,391	61,335	61,061	82,337	131,359	1,045,764

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.		JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	12 MONTHS TOTAL
1	OPERATING REVENUE	\$330,452	\$234,742	\$226,150	\$261,836	\$197,462	\$212,257	\$176,160	\$165,003	\$181,400	\$176,270	\$201,068	\$213,007	2,575,806
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	330,452	234,742	226,150	261,836	197,462	212,257	176,160	165,003	181,400	176,270	201,068	213,007	2,575,806
4	COST OF GAS - therms * rate charging cap	154,600	96,458	91,935	113,652	74,874	84,301	61,794	55,221	65,809	62,039	76,820	84,192	1,021,694
5	O & M EXPENSE	130,634	130,634	130,634	130,634	130,634	130,634	130,634	130,634	130,634	130,634	130,634	130,637	1,567,611
6	DEPR & AMORT EXPENSE	32,923	33,012	33,099	33,174	33,251	33,918	34,586	34,658	34,729	34,806	34,884	35,083	408,122
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVENUE	918	918	918	918	918	918	918	918	918	918	918	919	11,017
10	TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,704	13,700	164,444
12	INCOME TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,538	8,534	102,452
15	TOTAL OPERATING EXPENSES	341,317	283,264	278,827	300,620	261,919	272,013	250,174	243,673	254,332	250,639	265,498	273,065	3,275,340
16	OPERATING INCOME	(10,865)	(48,522)	(52,677)	(38,784)	(64,457)	(59,756)	(74,015)	(78,670)	(72,931)	(74,369)	(64,430)	(60,058)	(699,534)
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,612	91,289
21	NET INCOME	(\$18,472)	(\$56,129)	(\$60,284)	(\$46,391)	(\$72,064)	(\$67,363)	(\$81,622)	(\$86,277)	(\$80,538)	(\$81,976)	(\$72,037)	(\$67,670)	(\$790,823)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS DELIVERED	169,061	109,046	104,390	120,894	81,089	88,760	66,438	59,590	69,914	66,313	80,431	87,471	1,103,397

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

FOR THE YEAR ENDED 12/31/23

DOCKET NO: 20240046-GU

LINE NO.	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
<b>Residential - RS-1</b>														
1	BILLS	1,110	1,113	1,120	1,126	1,133	1,146	1,151	1,158	1,173	1,183	1,182	1,189	13,784
2	THERMS	13,344	9,168	8,551	10,532	6,809	7,916	6,126	5,157	6,145	5,409	7,317	11,725	98,199
3	CUSTOMER CHARGE	\$14,417	\$14,502	\$14,547	\$14,638	\$14,729	\$14,898	\$14,963	\$15,048	\$15,249	\$15,379	\$15,366	\$15,457	\$179,192
4	NON-FUEL	\$14,163	\$11,897	\$11,530	\$13,615	\$8,800	\$10,227	\$7,916	\$6,668	\$7,935	\$6,988	\$9,453	\$15,174	\$124,365
5	CONSERVATION	\$3,637	\$2,499	\$2,330	\$2,870	\$1,856	\$2,157	\$1,670	\$1,405	\$1,675	\$1,474	\$1,994	\$3,196	\$26,763
6	STORM RECOVERY	\$2,807	\$1,929	\$1,799	\$2,216	\$1,432	\$1,665	\$1,289	\$1,085	\$1,293	\$1,138	\$1,539	\$2,467	\$20,659
7	PGA	\$8,597	\$7,362	\$6,847	\$7,372	\$4,767	\$3,965	\$3,063	\$2,578	\$3,074	\$2,705	\$3,659	\$5,862	\$59,850
8	TOTAL	\$43,621	\$38,188	\$37,053	\$40,711	\$31,584	\$32,912	\$28,900	\$26,783	\$29,226	\$27,683	\$32,011	\$42,155	\$410,829
<b>Residential RS-2</b>														
7	BILLS	1,138	1,140	1,148	1,153	1,161	1,166	1,163	1,166	1,169	1,171	1,169	1,188	13,932
8	THERMS	28,293	17,047	14,582	17,500	12,045	12,755	9,051	7,904	9,186	8,710	11,920	20,755	169,748
9	CUSTOMER CHARGE	\$18,192	\$18,392	\$18,372	\$18,448	\$18,576	\$18,640	\$18,608	\$18,656	\$18,704	\$18,736	\$18,704	\$19,008	223,036
10	NON-FUEL	\$24,647	\$16,407	\$12,692	\$15,236	\$10,484	\$11,105	\$7,882	\$6,877	\$7,997	\$7,582	\$10,377	\$18,068	149,354
11	CONSERVATION	\$5,403	\$3,255	\$2,785	\$3,342	\$2,300	\$2,436	\$1,728	\$1,509	\$1,754	\$1,663	\$2,276	\$3,964	\$32,417
12	STORM RECOVERY	\$3,589	\$2,162	\$1,850	\$2,220	\$1,528	\$1,618	\$1,148	\$1,003	\$1,165	\$1,105	\$1,512	\$2,633	\$21,531
13	PGA	\$22,672	\$13,800	\$11,664	\$12,250	\$8,432	\$6,380	\$4,526	\$3,950	\$4,594	\$4,355	\$5,961	\$10,377	108,961
14	TOTAL	\$74,503	\$54,017	\$47,363	\$51,496	\$41,320	\$40,179	\$33,892	\$31,995	\$34,214	\$33,441	\$38,830	\$54,049	\$535,299
<b>Residential RS-3</b>														
15	BILLS	674	671	674	680	679	682	680	680	680	682	683	686	8,151
16	THERMS	32,584	17,886	14,761	18,659	12,006	12,109	7,517	6,373	7,243	7,506	11,218	20,729	168,591
17	CUSTOMER CHARGE	\$13,480	\$13,530	\$13,513	\$13,600	\$13,580	\$13,640	\$13,600	\$13,600	\$13,600	\$13,640	\$13,660	\$13,720	\$163,163
18	NON-FUEL	\$22,712	\$13,046	\$10,742	\$13,596	\$8,747	\$8,823	\$5,476	\$4,643	\$5,278	\$5,468	\$8,173	\$15,103	\$121,808
19	CONSERVATION	\$4,839	\$2,656	\$2,192	\$2,771	\$1,783	\$1,798	\$1,116	\$946	\$1,076	\$1,115	\$1,666	\$3,078	\$25,037
20	STORM RECOVERY	\$3,157	\$1,733	\$1,430	\$1,808	\$1,163	\$1,173	\$728	\$617	\$702	\$727	\$1,087	\$2,008	\$16,335
21	PGA	\$6,449	\$14,325	\$11,791	\$13,061	\$8,404	\$6,055	\$3,758	\$3,186	\$3,622	\$3,753	\$5,609	\$10,365	\$90,378
22	TOTAL	\$50,637	\$45,291	\$39,669	\$44,836	\$33,678	\$31,490	\$24,679	\$22,992	\$24,277	\$24,703	\$30,196	\$44,275	\$416,721
<b>Commercial GS-1</b>														
23	BILLS	161	161	163	161	160	161	162	159	159	160	163	159	1,929
24	THERMS	15,647	9,999	11,753	18,836	8,009	10,610	9,010	7,721	8,753	9,493	8,474	14,392	132,697
25	CUSTOMER CHARGE	\$3,220	\$3,240	\$3,260	\$3,220	\$3,200	\$3,220	\$3,240	\$3,250	\$3,180	\$3,200	\$3,180	\$3,180	\$38,590
26	NON-FUEL	\$10,412	\$6,652	\$7,824	\$8,661	\$5,332	\$7,064	\$5,999	\$5,098	\$5,828	\$6,322	\$5,642	\$9,581	\$84,417
27	CONSERVATION	\$1,488	\$951	\$1,118	\$1,792	\$762	\$1,009	\$857	\$734	\$833	\$903	\$806	\$1,369	\$12,622
28	STORM RECOVERY	\$1,306	\$834	\$981	\$1,572	\$668	\$885	\$752	\$644	\$730	\$792	\$707	\$1,201	\$11,074
29	PGA	\$12,519	\$7,999	\$9,402	\$9,107	\$5,606	\$5,305	\$4,505	\$3,980	\$4,376	\$4,747	\$4,238	\$7,195	\$78,978

8/19/2024 3:15 PM

30	TOTAL	\$28,945	\$19,676	\$22,585	\$24,352	\$15,569	\$17,483	\$15,352	\$13,707	\$14,948	\$15,964	\$14,573	\$22,525	\$225,681
----	-------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	-----------

**Commercial GS-2**

31	BILLS	34	34	34	35	35	35	35	34	34	34	34	34	412
32	THERMS	26,713	19,129	18,803	25,215	15,902	17,869	12,866	12,163	14,603	12,674	15,904	23,907	215,748
33	CUSTOMER CHARGE	\$2,380	\$2,380	\$2,380	\$2,870	\$2,450	\$2,450	\$2,450	\$2,380	\$2,380	\$2,380	\$2,380	\$2,380	\$29,260
34	NON-FUEL	\$11,304	\$7,705	\$7,957	\$10,827	\$6,730	\$7,562	\$5,445	\$5,147	\$6,180	\$5,363	\$6,731	\$10,117	\$91,068
35	CONSERVATION	\$1,426	\$1,021	\$1,004	\$1,035	\$849	\$954	\$687	\$649	\$779	\$676	\$849	\$1,276	\$11,204
36	STORM RECOVERY	\$1,072	\$768	\$755	\$778	\$638	\$717	\$516	\$488	\$586	\$509	\$638	\$960	\$8,426
37	PGA	\$21,370	\$15,304	\$15,042	\$19,247	\$11,132	\$8,935	\$6,433	\$6,082	\$7,301	\$6,337	\$7,952	\$11,954	\$137,087

38	TOTAL	\$37,552	\$27,178	\$27,138	\$34,757	\$21,798	\$20,618	\$15,531	\$14,746	\$17,226	\$15,265	\$18,550	\$26,687	\$277,045
----	-------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	-----------

**Commercial GS-4**

39	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
40	THERMS	11,077	6,301	7,377	8,828	7,007	8,262	6,344	6,225	8,346	7,436	8,503	10,141	95,847
41	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
42	NON-FUEL	\$1,755	\$998	\$1,169	\$1,398	\$1,110	\$1,309	\$1,005	\$986	\$1,322	\$1,178	\$1,347	\$1,606	\$15,182
43	CONSERVATION	\$449	\$255	\$299	\$357	\$284	\$335	\$257	\$252	\$338	\$301	\$344	\$411	\$3,881
44	STORM RECOVERY	\$235	\$134	\$157	\$188	\$149	\$176	\$135	\$132	\$177	\$158	\$181	\$215	\$2,037
45	PGA	\$8,862	\$5,041	\$5,902	\$6,179	\$4,905	\$4,131	\$3,172	\$3,113	\$4,173	\$3,718	\$4,252	\$5,071	\$58,518

46	TOTAL	\$13,300	\$8,428	\$9,526	\$10,123	\$8,447	\$7,950	\$6,569	\$6,483	\$8,010	\$7,355	\$8,124	\$9,303	\$103,617
----	-------	----------	---------	---------	----------	---------	---------	---------	---------	---------	---------	---------	---------	-----------

**TS - 4**

47	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
48	THERMS	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	9,833	19,001	29,710	164,934
49	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
50	NON-FUEL	\$3,390	\$2,680	\$2,627	\$1,955	\$1,517	\$1,306	\$1,175	\$1,085	\$1,118	\$1,558	\$3,010	\$4,706	\$26,126
51	CONSERVATION	\$867	\$685	\$671	\$500	\$388	\$334	\$300	\$277	\$286	\$398	\$769	\$1,055	\$6,531
52	STORM RECOVERY	\$455	\$360	\$352	\$262	\$203	\$175	\$158	\$146	\$150	\$209	\$404	\$453	\$3,327
53	PGA	\$20,465	\$17,068	\$15,687	\$9,644	\$5,359	\$3,807	\$1,986	\$1,003	\$1,742	\$1,045	\$1,975	\$14,828	\$94,609

54	TOTAL	\$27,176	\$22,792	\$21,337	\$14,361	\$9,467	\$7,622	\$5,619	\$4,511	\$5,296	\$5,209	\$8,158	\$23,042	\$154,592
----	-------	----------	----------	----------	----------	---------	---------	---------	---------	---------	---------	---------	----------	-----------

43	INTEREST INCOME	\$49	\$54	\$126	\$37	\$44	\$36	\$43	\$39	\$42	\$43	\$35	\$36	\$584
44	DEFERRED CREDIT FCPC	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	\$50,922
45	MISC SERVICE REVENUE	1,664	2,349	2,173	2,417	2,350	2,180	1,365	1,774	1,949	1,221	2,253	2,329	\$24,024
46	OTHER REVENUES + MISC NON-OP INC	7,963	5,111	4,892	5,665	3,990	4,097	3,408	3,520	3,683	3,827	4,836	6,809	\$57,803
47	CWIP	(46)	(378)	334	(1,237)	3,603	1,231	1,067	2,321	(372)	(1,050)	1,528	787	\$7,789
48	TOTAL MISC. REVENUES	13,874	11,379	11,768	11,126	14,230	11,788	10,127	11,898	9,546	8,285	12,896	14,205	\$141,122

49	TOTAL OPERATING REVENUE	\$289,609	\$226,949	\$216,439	\$231,761	\$176,093	\$170,042	\$140,669	\$133,115	\$142,743	\$137,905	\$163,337	\$236,242	\$2,264,906
----	-------------------------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-------------

50	TOTAL CUSTOMERS	3,119	3,121	3,141	3,157	3,170	3,192	3,193	3,199	3,217	3,232	3,233	3,258	38,232
51	TOTAL THERMS	149,059	96,448	92,409	111,914	71,354	77,765	58,332	52,391	61,335	61,061	82,337	131,359	1,045,764

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	JANUARY 2023	FEBRUARY 2023	MARCH 2023	APRIL 2023	MAY 2023	JUNE 2023	JULY 2023	AUGUST 2023	SEPTEMBER 2023	OCTOBER 2023	NOVEMBER 2023	DECEMBER 2023	TOTAL
COST OF GAS													
1													
2	127,658	79,530	75,827	99,570	61,778	69,521	50,914	45,543	54,276	51,228	63,336	101,649	880,830
3	\$102,330	\$70,835	\$67,288	\$76,287	\$39,438	\$30,140	\$19,026	\$14,489	\$17,827	\$13,488	\$32,762	\$61,197	\$545,105
													\$0
4													0
5													\$0
6													\$0
7	\$102,330	\$70,835	\$67,288	\$76,287	\$39,438	\$30,140	\$19,026	\$14,489	\$17,827	\$13,488	\$32,762	\$61,197	\$545,105
8	\$187,279	\$156,115	\$149,151	\$155,475	\$136,655	\$139,902	\$121,644	\$118,626	\$124,915	\$124,417	\$130,576	\$175,046	\$1,719,801

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR  
 PROJECTED TEST YEAR

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

DOCKET NO: 20240046-GU

FOR THE YEAR ENDED 12/31/24

LINE NO.	RATE CLASS	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
<b>RS-1 (0-150)</b>														
1	RESIDENTIAL BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	RESIDENTIAL THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NON-FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>RS - 2 (0-300)</b>														
9	RESIDENTIAL BILLS	2,419	2,424	2,440	2,452	2,469	2,487	2,491	2,501	2,521	2,534	2,523	2,523	29,784
10	RESIDENTIAL THERMS	49,596	31,349	27,736	33,637	22,580	24,828	18,280	15,713	18,458	16,959	23,086	23,086	305,307
13	CUSTOMER CHARGE	\$38,707	\$38,791	\$39,043	\$39,228	\$39,497	\$39,799	\$39,850	\$40,018	\$40,337	\$40,538	\$40,370	\$40,370	\$476,549
14	NON-FUEL	\$43,177	\$27,292	\$24,147	\$29,284	\$19,658	\$21,615	\$15,914	\$13,679	\$16,069	\$14,764	\$20,098	\$20,098	\$265,794
15	PGA	\$51,927	\$32,822	\$29,040	\$35,218	\$23,641	\$25,995	\$19,139	\$16,451	\$19,325	\$17,756	\$24,171	\$24,171	\$319,656
16	TOTAL	\$133,811	\$98,905	\$92,230	\$103,729	\$82,796	\$87,409	\$74,903	\$70,148	\$75,731	\$73,058	\$84,640	\$84,640	\$1,061,999
<b>RS-3 (301-2000)</b>														
17	BILLS	708	705	708	714	713	716	714	714	714	716	751	789	8,660
18	THERMS	37,146	20,390	16,828	21,271	13,687	13,804	8,569	7,265	8,257	8,557	12,782	14,571	183,127
19	CUSTOMER CHARGE	\$14,154	\$14,091	\$14,154	\$14,280	\$14,259	\$14,322	\$14,280	\$14,280	\$14,322	\$14,280	\$15,015	\$15,771	\$173,208
20	NON-FUEL	\$27,064	\$14,856	\$12,260	\$15,498	\$9,972	\$10,058	\$6,244	\$5,293	\$6,016	\$6,234	\$9,313	\$10,617	\$133,425
21	PGA	\$38,892	\$21,348	\$17,618	\$22,271	\$14,330	\$14,453	\$8,972	\$7,607	\$8,645	\$8,959	\$13,382	\$15,256	\$191,734
22	TOTAL	\$80,110	\$50,295	\$44,033	\$52,049	\$38,561	\$38,833	\$29,496	\$27,180	\$28,941	\$29,515	\$37,710	\$41,644	\$498,367
<b>GS-1 (Commercial 0 -2000)</b>														
23	BILLS	169	169	171	169	168	169	170	167	167	168	172	181	2,040
24	THERMS	17,838	11,399	13,399	21,473	9,130	12,095	10,271	8,802	9,978	10,814	9,680	11,035	145,914
25	CUSTOMER CHARGE	\$3,381	\$3,381	\$3,423	\$3,381	\$3,360	\$3,381	\$3,402	\$3,339	\$3,339	\$3,360	\$3,444	\$3,612	\$40,803
26	NON-FUEL	\$11,881	\$7,592	\$8,924	\$14,302	\$6,081	\$8,056	\$6,841	\$5,863	\$6,646	\$7,202	\$6,447	\$7,350	\$97,186
27	PGA	\$18,676	\$11,935	\$14,028	\$22,482	\$9,559	\$12,663	\$10,754	\$9,216	\$10,447	\$11,322	\$10,135	\$11,554	\$152,772
28	TOTAL	\$33,938	\$22,908	\$26,376	\$40,166	\$19,000	\$24,100	\$20,997	\$18,417	\$20,433	\$21,884	\$20,026	\$22,516	\$290,760
<b>GS-2 (Commercial 2001-25000)</b>														
29	BILLS	35	36	36	37	37	37	37	36	36	36	36	38	434
30	THERMS	30,453	21,807	21,435	22,105	18,128	20,371	14,667	13,866	16,647	14,448	18,131	20,669	232,728
31	CUSTOMER CHARGE	\$2,475	\$2,499	\$2,499	\$2,573	\$2,573	\$2,573	\$2,573	\$2,499	\$2,499	\$2,499	\$2,499	\$2,646	\$30,405
32	NON-FUEL	\$12,887	\$9,229	\$9,071	\$9,354	\$7,672	\$8,621	\$6,207	\$5,868	\$7,045	\$6,114	\$7,673	\$8,747	\$98,488
33	PGA	\$31,884	\$22,832	\$22,443	\$23,144	\$18,980	\$21,328	\$15,357	\$14,518	\$17,430	\$15,127	\$18,983	\$21,641	\$243,666
34	TOTAL	\$47,247	\$34,560	\$34,013	\$35,070	\$29,225	\$32,521	\$24,136	\$22,884	\$26,974	\$23,741	\$29,154	\$33,034	\$372,559
<b>GS-4</b>														
35	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
36	THERMS	12,628	7,183	8,410	10,064	7,988	9,419	7,232	7,097	9,514	8,477	9,693	11,050	108,755
37	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
38	NON-FUEL	\$2,000	\$1,138	\$1,332	\$1,594	\$1,265	\$1,492	\$1,146	\$1,124	\$1,507	\$1,343	\$1,535	\$1,750	\$17,227
39	PGA	\$13,221	\$7,521	\$8,805	\$10,537	\$8,363	\$9,861	\$7,572	\$7,430	\$9,962	\$8,875	\$10,149	\$11,569	\$113,866
40	TOTAL	\$17,222	\$10,659	\$12,137	\$14,131	\$11,629	\$13,353	\$10,718	\$10,554	\$13,469	\$12,218	\$13,684	\$15,320	\$155,093
<b>TS-4</b>														
35	BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
36	THERMS	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	7,059	7,059	7,059	127,567
37	CUSTOMER CHARGE	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$24,000
38	NON-FUEL	\$3,390	\$2,680	\$2,627	\$1,955	\$1,517	\$1,306	\$1,175	\$1,085	\$1,118	\$1,118	\$1,118	\$1,118	\$20,207
39	PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



40	TOTAL	\$5,390	\$4,680	\$4,627	\$3,955	\$3,517	\$3,306	\$3,175	\$3,085	\$3,118	\$3,118	\$3,118	\$3,118	\$44,207
41	MISC SERVICE REVENUE	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	4,085	\$49,016
42	DEFERRED CREDIT FCPC	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	\$50,922
43	OTHER REVENUES - Late Fees	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	4,160	\$49,917
44	INTEREST INCOME	247	247	247	247	247	247	247	247	247	247	247	247	2,966
45	TOTAL MISC. REVENUES	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	12,735	\$152,821
46	TOTAL OPERATING REVENUE	\$330,452	\$234,742	\$226,150	\$261,836	\$197,462	\$212,257	\$176,160	\$165,003	\$181,400	\$176,270	\$201,068	\$213,007	\$2,575,806
47	TOTAL CUSTOMERS	3,333	3,336	3,357	3,374	3,388	3,411	3,413	3,420	3,440	3,455	3,484	3,532	40,943
48	TOTAL THERMS	169,061	109,046	104,390	120,894	81,089	88,760	66,438	59,590	69,914	66,313	80,431	87,471	1,103,397

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR  
 THE PROJECTED TEST YEAR.

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

DOCKET NO: 20240046-GU

LINE NO.	JAN 2024	FEB 2024	MAR 2024	APR 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEP 2024	OCT 2024	NOV 2024	DEC 2024	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	147,660	92,128	87,808	108,550	71,513	80,516	59,020	52,742	62,855	59,254	73,372	80,412	975,830
2	COST OF GAS-FIRM 1.047	\$154,600	\$96,458	\$91,935	\$113,652	\$74,874	\$84,301	\$61,794	\$55,221	\$65,809	\$62,039	\$76,820	\$84,192	\$1,021,694
3	REVENUE RELATED TAXES	\$778	\$485	\$462	\$572	\$377	\$424	\$311	\$278	\$331	\$312	\$386	\$423	\$5,139
4	I-GAS THERMS SOLD	21,401	16,918	16,582	12,344	9,576	8,244	7,418	6,848	7,059	7,059	7,059	7,059	127,567
5	COST OF GAS-I GAS	\$22,407	\$17,713	\$17,361	\$12,924	\$10,026	\$8,631	\$7,767	\$7,170	\$7,391	\$7,391	\$7,391	\$7,391	\$133,563
6	REVENUE RELATED TAXES	\$113	\$89	\$87	\$65	\$50	\$43	\$39	\$36	\$37	\$37	\$37	\$37	\$672
7	TOTAL COST OF GAS	\$177,897	\$114,746	\$109,846	\$127,212	\$85,327	\$93,400	\$69,911	\$62,705	\$73,568	\$69,779	\$84,634	\$92,043	\$1,161,068
8	NET REVENUES	\$152,555	\$119,996	\$116,304	\$134,623	\$112,135	\$118,858	\$106,249	\$102,299	\$107,832	\$106,490	\$116,434	\$120,964	\$1,414,738

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

DOCKET NO: 20240046-GU

TREND RATES:				HISTORIC BASE YEAR + 1 12/31/23	PROJECTED TEST YEAR 12/31/24	
#1	PAYROLL ONLY			6.24%	6.24%	
#2	CUSTOMER GROWTH X INFLATION			3.00%	3.00%	
#3	INFLATION ONLY			3.00%	3.00%	
#4	CUSTOMER GROWTH			0.00%	0.00%	

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<b>DISTRIBUTION EXPENSE</b>							
1	807 Payroll trended	38,212	0	38,212	41,161	43,729	#1
2	Other trended	0	0	0	0	0	#3
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	38,212	0	38,212	41,161	43,729	
6	870 Payroll trended	67,121	0	67,121	83,933	89,171	#1
7	Other trended	0	0	0	0	0	
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	67,121	0	67,121	83,933	89,171	
11	871 Payroll trended	58,164	0	58,164	60,860	64,658	#1
12	Other trended	0	0	0	0	0	
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	58,164	0	58,164	60,860	64,658	
16	874 Payroll trended	103,054	0	103,054	119,152	126,587	#1
17	Other trended	3,257	0	3,257	3,912	4,030	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	106,311	0	106,311	123,065	130,617	
21	875 Payroll trended	8,937	0	8,937	10,592	11,253	#1
22	Other trended	0	0	0	0	0	
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	0	
25	Total	8,937	0	8,937	10,592	11,253	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<b>DISTRIBUTION EXPENSE</b>							
1	876 Payroll trended	6,427	0	6,427	6,942	7,375	#1
2	Other trended	(441)	0	(441)	(441)	(454)	#2
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	5,986	0	5,986	6,501	6,921	
6	877 Payroll trended	8,356	0	8,356	9,771	10,381	#1
7	Other trended	0	0	0	0	0	#2
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	8,356	0	8,356	9,771	10,381	
11	878 Payroll trended	34,671	0	34,671	43,920	46,660	#1
12	Other trended	9,794	0	9,794	35,243	36,301	#2
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	44,465	0	44,465	79,163	82,961	
16	879 Payroll trended	1,735	0	1,735	2,050	2,178	#1
17	Other trended	17,227	0	17,227	27,900	28,737	#3
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	18,962	0	18,962	29,950	30,915	
21	880 Payroll trended	8,776	0	8,776	9,717	10,323	#1
22	Other trended	45,995	0	45,995	38,155	39,299	#3
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	25,000	
25	Total	54,772	0	54,772	47,872	74,623	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<b>MAINTENANCE EXPENSE</b>							
1	881 Payroll trended	0	0	0	0	0	
2	Other trended	9,585	0	9,585	9,578	9,865	#3
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	9,585	0	9,585	9,578	9,865	
6	886 Payroll trended	4,046	0	4,046	4,547	4,831	#1
7	Other trended	1,853	0	1,853	10,146	10,450	#2
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	5,899	0	5,899	14,693	15,281	
11	887 Payroll trended	11,096	0	11,096	12,835	13,636	#1
12	Other trended	12,916	0	12,916	7,304	7,523	#2
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	24,012	0	24,012	20,140	21,160	
16	889 Payroll trended	3,446	0	3,446	4,371	4,643	#1
17	Other trended	4,572	0	4,572	6,378	6,569	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	8,018	0	8,018	10,748	11,212	
21	890 Payroll trended	1,495	0	1,495	1,861	1,978	#1
22	Other trended	218	0	218	51	52	#2
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	0	
25	Total	1,713	0	1,713	1,912	2,030	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<b>MAINTENANCE EXPENSE</b>							
1	891 Payroll trended	1,564	0	1,564	1,120	1,190	#1
2	Other trended	155	0	155	6	7	#2
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	1,720	0	1,720	1,126	1,196	
6	892 Payroll trended	18,900	0	18,900	14,473	15,376	#1
7	Other trended	(2,962)	0	(2,962)	(2,442)	(2,515)	
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	15,938	0	15,938	12,031	12,860	
11	894 Payroll trended	4,092	0	4,092	9,118	9,687	#1
12	Other trended	18,344	0	18,344	17,940	18,479	#2
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	22,436	0	22,436	27,059	28,166	
16	895 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	0	0	0	0	0	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. &amp; COLLECT.</u>							
1	901 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	902 Payroll trended	6,239	0	6,239	9,118	9,687	#1
7	Other trended	0	0	0	0	0	
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	<u>6,239</u>	<u>0</u>	<u>6,239</u>	<u>9,118</u>	<u>9,687</u>	
11	903 Payroll trended	143,221	0	143,221	145,052	154,103	#1
12	Other trended	(30,302)	0	(30,302)	18,059	18,601	#2
13	Other 2023	0	0	0	0	0	
14	Cust. Svc. Rep.	0	0	0	0	0	
15	Total	<u>112,919</u>	<u>0</u>	<u>112,919</u>	<u>163,111</u>	<u>172,704</u>	
16	904 Payroll trended	0	0	0	0	0	
17	Other trended	4,376	0	4,376	7,005	7,215	#2
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	<u>4,376</u>	<u>0</u>	<u>4,376</u>	<u>7,005</u>	<u>7,215</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. &amp; COLLECT.</u>							
1	908 Payroll trended	0	0	0	0	0	
2	Other trended	150,288	0	150,288	125,717	129,489	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	<u>150,288</u>	<u>0</u>	<u>150,288</u>	<u>125,717</u>	<u>129,489</u>	



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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	910 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	913 Payroll trended	0	0	0	0	0	
7	Other trended	1,203	0	1,203	1,454	1,498	#3
8	Other 2023	0	0	0	0	0	
9	Other 2024	0	0	0	0	0	
10	Total	<u>1,203</u>	<u>0</u>	<u>1,203</u>	<u>1,454</u>	<u>1,498</u>	
11	916 Payroll trended	0	0	0	0	0	
12	Other trended	0	0	0	0	0	
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<b>ADMINISTRATIVE &amp; GENERAL EXPENSE</b>							
1	920 Payroll trended	89,301	0	89,301	86,700	92,110	#1
2	Other trended	26,172	0	26,172	25,992	27,614	#3
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	0	0	
5		0	0	0	0	0	
6	Total	115,472	0	115,472	112,692	119,724	
7	921 Payroll trended	0	0	0	0	0	
8	Other trended	50,755	0	50,755	39,452	40,636	#2
9	Other trended	0	0	0	0	0	
10	Other 2023	0	0	0	0	0	
11	Other 2024	0	0	0	0	0	
12	Total	50,755	0	50,755	39,452	40,636	
13	922 Payroll trended	0	0	0	0	0	
14	Other trended	0	0	0	0	0	
15	Other 2023	0	0	0	0	0	
16	Other 2024	0	0	0	0	0	
17	Total	0	0	0	0	0	
18	923 Payroll trended	0	0	0	0	0	
19	Other trended	27,886	0	27,886	25,827	26,602	#3
20	Other 2023	0	0	0	0	0	
21	Other 2024	0	0	0	0	0	
22	Total	27,886	0	27,886	25,827	26,602	
23	924 Payroll trended	0	0	0	0	0	
24	Other not trended	60,373	0	60,373	60,501	62,316	#3
25	Other 2023	0	0	0	0	0	
26	Other 2024	0	0	0	0	0	
27	Total	60,373	0	60,373	60,501	62,316	
28	925 Payroll trended	0	0	0	0	0	
29	Other not trended	0	0	0	0	0	
30	Other 2023	0	0	0	0	0	
31	Other 2024	0	0	0	0	0	
32	Total	0	0	0	0	0	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.	ACCOUNT	HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<b>ADMINISTRATIVE &amp; GENERAL EXPENSE</b>							
1	926 Payroll trended	4,190	0	4,190	4,265	4,531	#1
2	Other trended	155,773	0	155,773	168,086	173,129	#3
3	Other 2023	0	0	0	0	0	
4	Pension - Utility	0	0	0	30,750	41,000	
5	Total	159,963	0	159,963	203,101	218,659	
6	928 Payroll trended	27,190	0	27,190	29,305	31,134	#1
7	Other trended	9,039	0	9,039	11,808	12,163	#3
8	Other 2023	0	0	0	0	0	
9	Rate Case Amort.	0	0	0	0	19,500	
10	Total	36,229	0	36,229	41,113	62,796	
11	930 Payroll trended	0	0	0	0	0	
12	Other trended	45,956	0	45,956	53,110	54,704	#3
13	Other 2023	0	0	0	0	0	
14	Other 2024	0	0	0	0	0	
15	Total	45,956	0	45,956	53,110	54,704	
16	931 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	
18	Other 2023	0	0	0	0	0	
19	Other 2024	0	0	0	0	0	
20	Total	0	0	0	0	0	
21	932 Payroll trended	12,030	0	12,030	13,725	14,582	#1
22	Other trended	0	0	0	0	0	
23	Other 2023	0	0	0	0	0	
24	Other 2024	0	0	0	0	0	
25	Total	12,030	0	12,030	13,725	14,582	

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

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

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

LINE NO.		HISTORIC BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
					12/31/23	12/31/24	
<u>TREND RATES:</u>							
#1	PAYROLL ONLY				6.24%	6.24%	
#2	CUSTOMER GROWTH X INFLATION				3.00%	3.00%	
#3	INFLATION ONLY				3.00%	3.00%	
#4	CUSTOMER GROWTH				0.00%	0.00%	
<u>TOTAL EXPENSES</u>							
1	Payroll trended	662,262	0	662,262	724,588	769,803	
2	Other	622,032	0	622,032	690,743	712,308	
3	Other 2023	0	0	0	0	0	
4	Other 2024	0	0	0	30,750	85,500	
5	Total	<u>1,284,294</u>	<u>0</u>	<u>1,284,294</u>	<u>1,446,082</u>	<u>1,567,611</u>	

SUPPORTING SCHEDULES: G-1 p.19-20, G-6 p.1

RECAP SCHEDULES: G-1 p.1, G-1 p.4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN

COMPANY: ST JOE NATURAL GAS COMPANY

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

WITNESS: STITT

DOCKET NO: 20240046-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/23

LINE NO.	A/C NO.	DESCRIPTION		Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	TOTAL EXPENSE
1	301	ORGANIZATIONAL COSTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	\$0
2	303	INTANGIBLE PLANT	3.3%	0	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	2.7%	370	370	370	370	371	372	372	372	372	372	372	372	4,451
5	376	MAINS (STEEL)	3.0%	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	7,681	92,172
6	376	MAINS (PLASTIC)	3.2%	3,924	3,937	3,949	3,960	4,001	4,075	4,155	4,189	4,189	4,213	4,236	4,247	49,075
7	378	M & R EQUIPMENT - GENERAL	2.7%	233	233	233	233	233	233	233	233	233	233	233	233	2,793
8	379	M & R EQUIPMENT - CITY	1.9%	727	727	727	727	727	727	727	727	727	727	727	727	8,722
9	380	DIST PLANT -SERVICES (STEEL)	8.0%	620	619	619	618	616	615	615	612	608	608	607	607	7,365
10	380	DIST PLANT -SERVICES (PLASTIC)	3.1%	2,734	2,745	2,765	2,797	2,837	2,904	2,940	2,973	2,998	3,022	3,022	3,034	34,626
11	381	METERS	3.9%	2,376	2,451	2,487	2,538	2,592	2,631	2,696	2,761	2,795	2,830	2,829	2,828	31,814
12	382	METER INSTALLATIONS	3.9%	381	383	386	390	395	399	402	407	410	413	416	418	4,799
13	383	REGULATORS	3.3%	704	713	713	718	730	737	747	758	760	760	760	760	8,838
14	384	REGULATOR INSTALL HOUSE	3.9%	243	245	247	250	255	259	262	265	268	271	273	275	3,112
15	385	INDUSTRIAL M & R EQUIPMENT	3.7%	159	159	162	165	165	165	165	165	165	165	165	165	1,963
16	387	OTHER EQUIPMENT	7.1%	0	0	0	0	0	0	0	0	0	0	0	0	0
17	389	LAND AND LAND RIGHTS	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	1.8%	267	267	267	267	267	267	267	267	267	267	267	267	3,207
19	391.1	OFFICE FURNITURE	6.6%	60	60	60	60	60	60	60	60	60	60	60	60	720
20	391.2	OFFICE EQUIPMENT	12.0%	227	227	227	227	227	227	245	263	263	263	263	263	2,921
21	391.3	COMPUTERS	7.6%	578	578	578	578	614	675	702	702	702	702	702	702	7,811
22	392.0	TRANSPORTATION	16.9%	7,256	7,858	7,984	8,075	8,869	9,688	9,465	9,243	9,243	9,243	9,243	9,243	105,408
23	394	TOOLS AND WORK EQUIPMENT	4.9%	236	236	239	241	246	251	251	251	256	261	261	261	2,990
24	396	POWER OPERATED EQUIPMENT	6.4%	591	591	591	591	597	604	604	604	604	604	604	604	7,186
25	397	COMMUNICATION EQUIPMENT	20.3%	24	24	24	24	24	24	24	24	24	24	24	24	286
26	398	MISC. EQUIPMENT	0.0%	0	0	0	0	0	0	0	0	0	0	0	0	0
27																0
28																0
29																0
30																0
31																0
32																0
33		TOTAL DEPRECIATION EXPENSE		29,389	30,103	30,307	30,509	31,504	32,566	32,566	32,510	32,597	32,693	32,744	32,769	380,258
34		AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0
35		TOTAL AMORT & DEPR EXPENSE		<u>\$29,389</u>	<u>\$30,103</u>	<u>\$30,307</u>	<u>\$30,509</u>	<u>\$31,504</u>	<u>\$32,566</u>	<u>\$32,566</u>	<u>\$32,510</u>	<u>\$32,597</u>	<u>\$32,693</u>	<u>\$32,744</u>	<u>\$32,769</u>	<u>\$380,258</u>

SUPPORTING SCHEDULES: G-6 p.3

RECAP SCHEDULES: G-2 p.1, G-2 p.4

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

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY  
 ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

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

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	TOTAL AMORT/REC EXPENSE
1		NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
3			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
4															0
5			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	12 Month Total
1	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES & IMPROVEMENTS	267	267	267	267	267	267	267	267	267	267	267	267	3,207
4	391.1	OFFICE FURNITURE	60	60	60	60	60	60	60	60	60	60	60	60	720
5	391.2	OFFICE EQUIPMENT	227	227	227	227	227	227	245	263	263	263	263	263	2,921
6	391.3	COMPUTERS	578	578	578	578	614	675	702	702	702	702	702	702	7,811
7	392.0	TRANSPORTATION	7,256	7,858	7,984	8,075	8,869	9,688	9,465	9,243	9,243	9,243	9,243	9,243	105,408
8	394	TOOLS AND WORK EQUIPMENT	236	236	239	241	246	251	251	251	256	261	261	261	2,990
9	396	POWER OPERATED EQUIPMENT	591	591	591	591	597	604	604	604	604	604	604	604	7,186
10	397	COMMUNICATION EQUIPMENT	24	24	24	24	24	24	24	24	24	24	24	24	286
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	9,238	9,841	9,969	10,062	10,903	11,796	11,617	11,413	11,418	11,424	11,424	11,424	130,528

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$0	23.9%	\$0	
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0	
15	390	STRUCTURES & IMPROVEMENTS	\$3,207	23.9%	\$767	NG NU/(UTILITY LABOR COST + NG NU LABOR COST)
16	391.1	OFFICE FURNITURE	\$720	23.9%	\$172	SJNG does not record on books NG NU Plant %
17	391.2	OFFICE EQUIPMENT	\$2,921	23.9%	\$699	
18	391.3	COMPUTERS	\$7,811	23.9%	\$1,869	
19	392.0	TRANSPORTATION	\$105,408	23.9%	\$25,224	
20	394	TOOLS AND WORK EQUIPMENT	\$2,990	23.9%	\$715	
21	396	POWER OPERATED EQUIPMENT	\$7,186	23.9%	\$1,720	
22	397	COMMUNICATION EQUIPMENT	\$286	23.9%	\$68	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$130,528		\$31,235	

SUPPORTING SCHEDULES: G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION  
 EXPENSE FOR THE PROJECTED TEST YEAR.

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

DOCKET NO: 20240046-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/24

LINE NO.	A/C NO.	DESCRIPTION	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	TOTAL EXPENSE
1	301	ORGANIZATIONAL COSTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
2	303	INTANGIBLE PLANT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
3	374	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
4	375	BUILDINGS & IMPROVEMENTS	2.70%	372	372	372	372	372	372	372	372	372	372	372	4,461
5	376	MAINS (STEEL)	3.00%	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	7,657	91,886
6	376	MAINS (PLASTIC)	3.20%	4,283	4,283	4,283	4,283	4,283	4,428	4,574	4,574	4,574	4,574	4,574	53,285
7	378	M & R EQUIPMENT - GENERAL	2.70%	233	233	233	233	233	288	344	344	344	344	344	3,517
8	379	M & R EQUIPMENT - CITY	1.90%	727	727	727	727	727	776	826	826	826	826	826	9,365
9	380	DIST PLANT -SERVICES (STEEL)	8.00%	606	605	605	604	602	601	598	594	594	593	593	7,197
10	380	DIST PLANT -SERVICES (PLASTIC)	3.10%	3,055	3,087	3,117	3,146	3,177	3,209	3,240	3,269	3,298	3,330	3,362	38,685
11	381	METERS	3.90%	2,838	2,856	2,874	2,892	2,910	2,976	3,041	3,059	3,076	3,092	3,110	35,851
12	382	METER INSTALLATIONS	3.90%	421	425	429	432	436	440	444	448	451	455	459	5,303
13	383	REGULATORS	3.30%	771	792	814	836	857	879	901	923	944	966	987	10,679
14	384	REGULATOR INSTALL HOUSE	3.90%	276	279	283	286	289	293	296	299	302	306	309	3,531
15	385	INDUSTRIAL M & R EQUIPMENT	3.70%	165	165	165	165	165	165	165	165	165	165	165	1,976
16	387	OTHER EQUIPMENT	7.10%	80	80	80	80	80	80	80	80	80	80	80	956
17	389	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
18	390	STRUCTURES & IMPROVEMENTS	1.80%	267	267	267	267	267	267	267	267	267	267	267	3,207
19	391.1	OFFICE FURNITURE	6.60%	60	60	60	60	60	60	60	60	60	60	60	720
20	391.2	OFFICE EQUIPMENT	12.00%	263	263	263	263	263	263	263	263	263	263	263	3,157
21	391.3	COMPUTERS	7.80%	720	720	720	720	720	745	771	771	771	771	771	8,970
22	392.0	TRANSPORTATION	16.90%	9,243	9,243	9,243	9,243	9,243	9,380	9,517	9,517	9,517	9,517	9,639	112,821
23	394	TOOLS AND WORK EQUIPMENT	4.90%	261	271	282	282	282	283	285	285	285	285	285	3,371
24	396	POWER OPERATED EQUIPMENT	6.40%	604	604	604	604	604	731	858	858	858	858	858	8,900
25	397	COMMUNICATION EQUIPMENT	20.30%	24	24	24	24	24	24	24	24	24	24	24	286
26	398	MISC. EQUIPMENT	0.00%	0	0	0	0	0	0	0	0	0	0	0	0
27															0
28															0
29															0
30															0
31															0
32		TOTAL DEPRECIATION EXPENSE		32,923	33,012	33,099	33,174	33,251	33,918	34,586	34,658	34,729	34,806	34,884	408,122
33		AMORTIZATION EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0
34		TOTAL AMORT & DEPR EXPENSE		<u>\$32,923</u>	<u>\$33,012</u>	<u>\$33,099</u>	<u>\$33,174</u>	<u>\$33,251</u>	<u>\$33,918</u>	<u>\$34,586</u>	<u>\$34,658</u>	<u>\$34,729</u>	<u>\$34,806</u>	<u>\$34,884</u>	<u>\$408,122</u>



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	TOTAL
1		NONE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2			0	0	0	0	0	0	0	0	0	0	0	0	\$0
3			0	0	0	0	0	0	0	0	0	0	0	0	\$0
4															\$0
5															\$0
6															\$0
7															\$0
8															\$0
9															\$0
10															\$0
11															\$0
12		TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	12 Month Total
1	387	OTHER EQUIPMENT	80	80	80	80	80	80	80	80	80	80	80	80	956
2	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	390	STRUCTURES & IMPROVEMENTS	267	267	267	267	267	267	267	267	267	267	267	267	3,207
4	391.1	OFFICE FURNITURE	60	60	60	60	60	60	60	60	60	60	60	60	720
5	391.2	OFFICE EQUIPMENT	263	263	263	263	263	263	263	263	263	263	263	263	3,157
6	391.3	COMPUTERS	720	720	720	720	720	745	771	771	771	771	771	771	8,970
7	392.0	TRANSPORTATION	9,243	9,243	9,243	9,243	9,243	9,380	9,517	9,517	9,517	9,517	9,517	9,639	112,821
8	394	TOOLS AND WORK EQUIPMENT	261	271	282	282	282	283	285	285	285	285	285	285	3,371
9	396	POWER OPERATED EQUIPMENT	604	604	604	604	604	731	858	858	858	858	858	858	8,900
10	397	COMMUNICATION EQUIPMENT	24	24	24	24	24	24	24	24	24	24	24	24	286
11	398	MISC. EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	11,522	11,532	11,542	11,542	11,542	11,834	12,125	12,125	12,125	12,125	12,125	12,247	142,387

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
13	387	OTHER EQUIPMENT	\$956	23.9%	\$229	NG NU/(UTILITY LABOR COST + NG NU LABOR COST)
14	389	LAND AND LAND RIGHTS	\$0	23.9%	\$0	SJNG does not record on books NG NU Plant %
15	390	STRUCTURES & IMPROVEMENTS	\$3,207	23.9%	\$767	
16	391.1	OFFICE FURNITURE	\$720	23.9%	\$172	
17	391.2	OFFICE EQUIPMENT	\$3,157	23.9%	\$756	
18	391.3	COMPUTERS	\$8,970	23.9%	\$2,146	
19	392.0	TRANSPORTATION	\$112,821	23.9%	\$26,998	
20	394	TOOLS AND WORK EQUIPMENT	\$3,371	23.9%	\$807	
21	396	POWER OPERATED EQUIPMENT	\$8,900	23.9%	\$2,130	
22	397	COMMUNICATION EQUIPMENT	\$286	23.9%	\$68	
23	398	MISC. EQUIPMENT	\$0	0.0%	\$0	
24		TOTAL	\$142,387		\$34,073	

SUPPORTING SCHEDULES: G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING  
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING  
 INCOME FOR THE HISTORIC BASE YEAR + 1.

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

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		0	0	0
2	DEFERRED INCOME TAX EXPENSE		89,518	0	89,518
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>89,518</u>	<u>0</u>	<u>89,518</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(283,493)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(253,792)
2	ADD INCOME TAX ACCOUNTS		0	2) PSC DEFERRED INCOME FCPC	(50,922)
3	LESS INTEREST CHARGES		(21,774)	3)	0
4	TAXABLE INCOME PER BOOKS		(305,268)	4)	0
5				5)	0
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(304,714)	6)	0
7	TAXABLE INCOME		(609,982)	7)	0
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8)	0
9	STATE TAXABLE INCOME		(609,982)	9)	0
10	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 8)	0		10)	0
11	EMERGENCY EXCISE	0		11)	0
12	CREDITS	0		12)	0
13	STATE TAX - CURRENT	0	0	13)	0
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14)	0
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(609,982)	15)	0
16	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21.00%	16)	0
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		0	17)	0
18	FEDERAL TAX - CURRENT		0	18)	0
					TOTAL ADJUSTMENTS (304,714)
					*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7
				1)	0
				2)	0
				3)	0
					TOTAL ADJUSTMENTS 0
	SUMMARY:				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13
19	LESS: ITC REALIZED		0	1)	0
20	CURRENT YEAR DEFERRED TAX EXPENSE - (Per Accountant)		89,518	2)	0
21	STATE TAX - CURRENT		0	3)	0
22	FEDERAL TAX - CURRENT		0		TOTAL ADJUSTMENTS 0
23	TOTAL CURRENT INCOME TAX EXPENSE		89,518		

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES  
 FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING  
 IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

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

DOCKET NO: 20240046-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/23

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$634,050	\$0	\$634,050
2	BOOK DEPRECIATION AND AMORTIZATION	\$380,258	0	380,258
3	DIFFERENCE	253,792	0	253,792
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	PSC DEFERRED INCOME FOR FCPC	50,922	0	50,922
5			0	0
6			0	0
7			0	0
8			0	0
9			0	0
10			0	0
11			0	0
12			0	0
13			0	0
14			0	0
15			0	0
16			0	0
17			0	0
18			0	0
19			0	0
20			0	0
21	TOTAL TIMING DIFFERENCES	304,714	0	304,714
22	STATE TAX RATE	4.46%	5.50%	4.46%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	13,584	0	13,584
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	291,130	0	291,130
25	FEDERAL TAX RATE	21.00%	35.00%	21.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	61,137	0	61,137
27	ADD STATE DEFERRED TAXES (LINE 9)	13,584	0	13,584
28	TOTAL DEFERRED TAX EXPENSE	\$74,722	\$0	\$74,722

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING  
 INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING  
 INCOME FOR THE PROJECTED TEST YEAR.

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

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		0	0	0
2	DEFERRED INCOME TAX EXPENSE		102,452	0	102,452
3	ITC REALIZED THIS YEAR		0	0	0
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>102,452</u>	<u>0</u>	<u>102,452</u>

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR  
 THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES  
 AND INVESTMENT TAX CREDITS.

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

DOCKET NO: 20240046-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		(597,082)	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	(366,878)
2	ADD INCOME TAX ACCOUNTS		0	2) DEFERRED INCOME FCPC	(50,922)
3	LESS INTEREST CHARGES		(91,289)	3)	0
				4)	0
4	TAXABLE INCOME PER BOOKS		(688,371)	5)	0
5				6)	0
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(417,800)	7)	0
				8)	0
7	TAXABLE INCOME		(1,106,171)	9)	0
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	10)	0
				11)	0
9	STATE TAXABLE INCOME		(1,106,171)	12)	0
10	INCOME TAX (4.458% OR APPLICABLE RATE OF LINE 8)	0		13)	0
11	EMERGENCY EXCISE	0		14)	0
12	CREDITS	0		15)	0
				16)	0
13	STATE TAX - CURRENT	0	0	17)	0
				18)	0
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0		
				TOTAL ADJUSTMENTS	(417,800)
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(1,106,171)		
16	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		21.00%		
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		0	*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
			0		
18	FEDERAL TAX - CURRENT		0	1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0
19	SUMMARY:				
20	LESS: ITC REALIZED		0		
21	CURRENT YEAR DEFERRED TAX EXPENSE (366878*.2558)		102,452		
22	STATE TAX - CURRENT		0	*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
23	FEDERAL TAX - CURRENT		0		
				1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES  
 FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING  
 IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

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

DOCKET NO: 20240046-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/24

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$775,000	\$0	\$775,000
2	BOOK DEPRECIATION AND AMORTIZATION	\$408,122	0	408,122
3	DIFFERENCE	366,878	0	366,878
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	PSC DEFERRED INCOME FCPC	50,922	0	50,922
5			0	0
6			0	0
7			0	0
8			0	0
9			0	0
10			0	0
11			0	0
12			0	0
13			0	0
14			0	0
15			0	0
16			0	0
17			0	0
18			0	0
19			0	0
20			0	0
21	TOTAL TIMING DIFFERENCES	417,800	0	417,800
22	STATE TAX RATE	4.46%	4.46%	4.46%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	18,626	0	18,626
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	399,174	0	399,174
25	FEDERAL TAX RATE	21.00%	21.00%	21.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	83,827	0	83,827
27	ADD STATE DEFERRED TAXES (LINE 9)	18,626	0	18,626
28	TOTAL DEFERRED TAX EXPENSE	\$102,452	\$0	\$102,452



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

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST  
 OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

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

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	4,399,938	(2,730,834)	0	1,669,104	50.09%	10.00%	5.01%
2	LONG TERM DEBT	300,000	(186,196)	0	113,804	3.42%	6.50%	0.22%
3	LONG TERM DEBT - NONUTILITY	1,573,734	(1,573,734)	0	0	0.00%	0.00%	0.00%
4	CUSTOMER DEPOSITS	182,895	0	0	182,895	5.49%	2.00%	0.11%
5	DEFERRED CREDITS - FCPC	409,330	0	0	409,330	12.28%	0.00%	0.00%
6	DEFERRED INCOME TAXES	956,843	0	0	956,843	28.72%	0.00%	0.00%
7	PROPANE DEPOSITS	10,867	(10,867)	0	0	0.00%	0.00%	0.00%
8	TOTAL	7,833,607	(4,501,631)	0	3,331,976	100.00%		5.34%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS				RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED			
1	COMMON EQUITY	5,037,203	0	(3,651,333)	1,385,869	40.98%	11.00%	4.51%
2	LONG TERM DEBT	1,100,000	0	(797,361)	302,639	8.95%	8.50%	0.76%
3	LONG TERM DEBT - NONUTILITY	1,230,000	(1,230,000)	0	0	0.00%	0.00%	0.00%
4	CUSTOMER DEPOSITS	189,447	0	(137,325)	52,122	1.54%	2.00%	0.03%
5	DEFERRED TAXES	1,235,741	0	0	1,235,741	36.54%	0.00%	0.00%
6	DEFERRED CREDITS - FCPC	405,416	0	0	405,416	11.99%	0.00%	0.00%
7	TAX CREDIT	0	0	0	0	0.00%	0.00%	0.00%
8	TOTAL	9,197,806	(1,230,000)	(4,586,019)	3,381,787	100.00%		5.30%

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

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

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

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/2023 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	SHOAF FAMILY TRUST	11/30/18	12/31/23	\$150,000				5.0000		\$9,750.00	\$9,750
2	COSTIN FAMILY TRUS	11/30/18	12/31/23	\$150,000				5.0000		\$9,750.00	\$9,750
3	CENTENNIAL BANK - PROJECTED	06/30/24		\$500,000						\$42,500	\$42,500
4	CENTENNIAL BANK - PROJECTED	12/31/24		\$300,000						\$25,500	\$25,500
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	TOTAL			\$1,100,000	\$0	\$0	\$0		\$0	\$87,500	\$87,500
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$0							
18	NET			\$1,100,000							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			7.95%							

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
-------------	--------------------	---------------------------------------	-------------------------	---	--

COMPANY DOES NOT HAVE ANY SHORT TERM DEBT.

FLORIDA PUBLIC SERVICE COMMISSION

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

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/24

WITNESS: STITT

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2				COMPANY DOES NOT HAVE ANY PREFERRED STOCK.						
3										
4										
5										
6										
7										
8										
9										
TOTAL				\$0	\$0	\$0	\$0	\$0	0.00%	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,  
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

PROJECTED TEST YEAR: 12/31/24

WITNESS: STITT

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1								
				COMPANY DOES NOT ANTICIPATE ISSUING ANY COMMON STOCK DURING THE PROJECTED TEST YEAR.				
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 2.00% (2)	CUSTOMER DEPOSITS @ 3.00% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(2.00%/12) (6)	INTEREST EXPENSE (3)*(3.00%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-23	\$189,447	\$0	\$0	\$189,447				
2	Jan-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
3	Feb-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
4	Mar-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
5	Apr-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
6	May-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
7	Jun-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
8	Jul-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
9	Aug-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
10	Sep-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
11	Oct-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
12	Nov-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
13	Dec-24	\$189,447	\$0	\$0	\$189,447	\$316	\$0	\$316	
14			13-MONTH AVG.		\$189,447	12-MONTH TOTAL	\$3,789	\$0	\$3,789
15			EFFECTIVE INTEREST RATE		2.00%				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

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

DOCKET NO: 20240046-GU

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	LONG TERM DEBT	
12	PREFERRED STOCK	
13	COMMON EQUITY	
14	OTHER (EXPLAIN)	COMPANY HAS A CAPITAL STRUCTURE OBJECTIVE OF 60% EQUITY AND 40% DEBT.



---

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST  
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND  
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

N/A

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

N/A

---

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

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF  
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

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

---

N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:

COMPANY: ST JOE NATURAL GAS COMPANY

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

DOCKET NO: 20240046-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>%</u>
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.3000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.2000%
6	STATE INCOME TAX RATE	4.4580%
7	STATE INCOME TAX (5 X 6)	4.42234%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	94.7777%
9	FEDERAL INCOME TAX RATE	21.0000%
10	FEDERAL INCOME TAX (8 X 9)	19.9033%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.8744%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3356

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$ 3,381,787
2	REQUESTED RATE OF RETURN	5.30%
3	N.O.I. REQUIREMENTS	179,235
4	LESS: ADJUSTED N.O.I.	<u>(654,297)</u>
5	N.O.I. DEFICIENCY	\$ 833,532
6	EXPANSION FACTOR	<u>1.3356</u>
7	REVENUE DEFICIENCY	<u>\$ 1,113,241</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/24

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

1 **PLANT IN SERVICE:**

- 2 ADDITIONS: TOTAL PLANT ADDITIONS ARE BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THESE PERIODS.
- 3 RETIREMENTS: RETIREMENTS WERE BASED ON COMPANY'S PROJECTED RETIREMENTS FOR SPECIFIC PLANT ACCOUNTS.
- 4 CWIP: CWIP IS PROJECTED TO BE AT ZERO DURING THE PROJECTED TEST YEAR.

5 **ASSETS:**

- 6 A. CASH WAS ESTIMATED AT A LEVEL TO BALANCE THE BALANCE SHEET.
- 7 B. CUSTOMER ACCOUNTS RECEIVABLE WAS PROJECTED BASED ON PROJECTED REVENUES.
- 8 D. PLANT & OPER. MATERIALS AND SUPPLIES WAS PROJECTED AT THE SAME MONTHLY LEVELS AS IN THE HISTORIC BASE YEAR.
- 9 E. UNRECOVERED GAS COST AND CONSERVATION COST WAS PROJECTED AS ZERO FOR 2024.

11 **COMMON EQUITY:**

- 12 A. RETAINED EARNINGS IS BASED ON THE PROJECTED NET INCOME EVERY MONTH OF FOR THE PERIOD.
- 13 B. THE COST RATE OF 11.5% IS A REASONABLE RETURN ON COMMON EQUITY.

14 **LONG-TERM DEBT:**

- 15 A. LONG TERM NOTES REFLECT THE TIMING OF CAPITAL NEEDS TO MEET THE PROJECTED CAPITAL EXPENDITURES AND REFINANCING OF EXISTING DEBT.

16 **CURRENT AND ACCRUED LIABILITIES:**

- 17 A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DEC 2022 THROUGH DECEMBER 23 AND ESTIMATED FOR JAN 2024 THROUGH DEC 2024.
- 18 B. ACCOUNTS PAY WAS PROJECTED AT THE SAME MONTHLY LEVELS AS IN THE HISTORIC BASE YEAR.
- 19 C. CUSTOMER DEPOSITS BALANCES ARE ASSUMED TO REMAIN CONSTANT THROUGH THE PROJECTED TEST YEAR.
- 20 D. TAXES ACCRUED-GENERAL, INTEREST ACCRUED AND TAX COLLECTIONS PAYABLE BALANCES WERE PROJECTED AT THE SAME MONTHLY LEVELS AS IN THE HISTORIC BASE YEAR.

SUPPORTING SCHEDULES: WORKPAPERS

RECAP SCHEDULES: G-1 THROUGH G-5

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/24

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

COMPANY: ST JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

1 **REVENUES AND CUSTOMER GROWTH:**

2 A. ALL RATE CLASS PROJECTIONS WERE BASED ON HISTORICAL EXPERIENCE AND ON KNOWN LOCAL DEVELOPMENT PLANS.

3 **COST OF GAS:**

4 COST OF GAS PROJECTED 2024 WAS BASED ON PGA MAX CAP OF 1.04.

5 **OPERATING AND MAINTENANCE EXPENSES:**

6 OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF.

7 THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

	<u>BASE YEAR + 1</u>	<u>PROJECTED TEST YEAR</u>
PAYROLL ONLY	6.24%	6.24%
CUSTOMER GROWTH & INFLATION	3.00%	3.00%
INFLATION ONLY	3.00%	3.00%
CUSTOMER GROWTH	0.00%	0.00%

13 SEVERAL ADDITIONAL EXPENSES ARE PROJECTED TO BEGIN IN JANUARY 2024 AND ARE SHOWN SEPARATELY IN THE TRENDING ANALYSIS.

14 **DEPRECIATION AND AMORTIZATION**

15 A. DEPRECIATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND COMPANY'S 2023 DEPRECIATION STUDY SUBMITTED FOR COMMISSION APPROVAL.

16 **TAXES OTHER THAN INCOME:**

17 A. PROPERTY TAXES WERE BASED ON HISTORICAL RATES.

18 B. REVENUE - COMPUTED REGULATORY ASSESSMENT FEE AT .005%.

19 C. FICA, STATE UNEMPLOYMENT, AND FEDERAL UNEMPLOYMENT WERE PROJECTED BY HISTORICAL DATA.

20 **INCOME TAXES:**

21 A. CALCULATED AT THE STATE TAX RATE OF 4.458% AND FEDERAL TAX RATE COMPUTED TO BE 21.00% .

22 **INTEREST EXPENSE:**

23 A. INTEREST EXPENSE ON LONG TERM DEBT WAS PROJECTED AT 8.5%.

24 INTEREST CHARGES OTHER WAS PROJECTED BASED ON CUSTOMER DEPOSITS AND SHORT TERM DEBT.

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

COST OF SERVICE SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
H-1	CLASSIFICATION OF RATE BASE - PLANT	228
H-1	CLASSIFICATION OF RATE BASE - ACCUMULATED DEPRECIATION	229
H-1	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION	230
H-1	CLASSIFICATION OF EXPENSES AND DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION	231
H-1	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	232
H-2	DEVELOPMENT OF ALLOCATION FACTORS	233
H-2	ALLOCATION OF RATE BASE TO CUSTOMER CLASSES	234
H-2	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES	235
H-2	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASSES - (CONT.)	236
H-2	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY	237
H-3	FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY	238
H-3	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - PRESENT RATES	239
H-3	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS - PROPOSED RATES	240
H-3	FULLY ALLOCATED EMBEDDED COST OF SERVICE - PROPOSED RATE DESIGN	241
H-3	FULLY ALLOCATED EMBEDDED COST OF SERVICE - CALCULATION OF PROPOSED RATES	242



CLASSIFICATION OF RATE BASE - PLANT  
 SCHEDULE A: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	LOCAL STORAGE PLANT					100% capacity	
2	INTANGIBLE PLANT:	\$13,149		\$13,149		"	13149
3	PRODUCTION PLANT					"	0
4	DISTRIBUTION PLANT:					"	0
5	374 Land and Land Rights	209,685		209,685		"	209685
6	375 Structures and Improvements	165,207		165,207		"	165207
7	376 Mains	4,727,664		4,727,664		"	4727664
8	377 Comp.Sta.Eq.	-				"	0
9	378 Meas.& Reg.Sta.Eq.-Gen	130,101		130,101		"	130101
10	379 Meas.& Reg.Sta.Eq.-CG	492,720		492,720		"	492720
11	380 Services	1,337,892	1,337,892			100% customer	1337892
12	381-382 Meters	1,055,094	1,055,094			"	1055094
13	383-384 House Regulators	414,680	414,680			"	414680
14	385 Industrial Meas.& Reg.Eq.	53,395		53,395		100% capacity	53395
15	386 Property on Customer Premises	-				100% customer	0
16	387 Other Equipment	13,469	4,404	9,065		ac 374-386	13469
17	Total Distribution Plant	8,599,908	2,812,071	5,787,836			8599908
18	GENERAL PLANT:	1,235,647	617,823	617,823		50% customer,50%, ca	1235647
19	PLANT ACQUISITIONS:					100% capacity	0
20	GAS PLANT FOR FUTURE USE:					"	0
21	CWIP:	-	-	-		dist.plant	0
22	TOTAL PLANT	\$9,848,703	\$3,429,895	\$6,418,809			9848703

SUPPORTING SCHEDULES: G-1 p.1, G-1 p.4, G-1 p.10

RECAP SCHEDULES: H-3 p.1

CLASSIFICATION OF RATE BASE  
 ACCUMULATED DEPRECIATION  
 SCHEDULE A: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	LOCAL STORAGE PLANT:					related plant	
2	INTANGIBLE PLANT:	(\$13,149)		(\$13,149)		rel.plant account	-13149
3	PRODUCTION PLANT					"	
4	DISTRIBUTION PLANT:						
5	375 Structures and Improvements	(35,371)		(35,371)		"	-35371
6	376 Mains	(4,033,417)		(4,033,417)		"	-4033417
7	377 Compressor Sta. Eq.	-				"	0
8	378 Meas.& Reg.Sta. Eq.-Gen	(77,252)		(77,252)		"	-77252
9	379 Meas.& Reg.Sta. Eq.-CG	(416,330)		(416,330)		"	-416330
10	380 Services	(540,950)	(540,950)			"	-540950
11	381-382 Meters	(407,848)	(407,848)			"	-407848
12	383-384 House Regulators	(174,977)	(174,977)			"	-174977
13	385 Indust.Meas.& Reg.Sta.Eq.	(21,552)		(21,552)		"	-21552
14	386 Property on Customer Premises	-	-			"	0
15	387 Other Equipment	(13,947)	(4,561)	(9,386)		"	-13947
16	Total A.D. on Dist. Plant	(5,721,644)	(1,128,336)	(4,593,308)			-5721644
17	GENERAL PLANT:	(672,235)	(336,118)	(336,118)		general plant	-672235
18	PLANT ACQUISITIONS:					plant acquisitions	0
19	RETIREMENT WORK IN PROGRESS:	-				distribution plant	0
20	TOTAL ACCUMULATED DEPRECIATION	(\$6,407,028)	(\$1,464,453)	(\$4,942,575)			-6407028
21	NET PLANT (Plant less Accum.Dep.)	\$3,441,675	\$1,965,442	\$1,476,234			3441675
22	less:CUSTOMER ADVANCES	\$0	\$0	\$0		50%-50% cust--cap	0
23	plus:WORKING CAPITAL	\$74,822	\$37,913	\$36,909		oper. and maint. exp.	74822
24	equals:TOTAL RATE BASE	\$3,516,497	\$2,003,355	\$1,513,143			3516497

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

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-1  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY

PAGE 3 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

CLASSIFICATION OF EXPENSES AND  
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION  
 SCHEDULE B: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER	
1	OPERATIONS AND MAINTENANCE EXPENSES						
2	LOCAL STORAGE PLANT:					ac 301-320	
3	PRODUCTION PLANT					100% capacity	
4	DISTRIBUTION:						
5	870 Operation Supervision & Eng.	\$43,729	\$11,884	\$31,846		ac 871-879	43729
6	871 Dist.Load Dispatch	89,171		89,171		100% capacity	89171
7	872 Compr.Sta.Lab.& Ex.	-				ac 377	0

Docket No. 20240046-GU Supplemental MPFS updated for 2023.xlsx  
 0551

8/19/2024  
 3:15 PM

8	873 Compr.Sta.Fuel & Power	-				100% commodity	0
9	874 Mains and Services	64,658	14,262	50,396		ac376+ac380	64658
10	875 Meas.& Reg. Sta.Eq.-Gen	130,617		130,617		ac 378	130617
11	876 Meas.& Reg. Sta.Eq.-Ind.	11,253		11,253		ac 385	11253
12	877 Meas.& Reg. Sta.Eq.-CG	6,921		6,921		ac 379	6921
13	878 Meter and House Reg.	10,381	10,381			ac381+ac383	10381
14	879 Customer Instal.	82,961	82,961			ac 386	82961
15	880 Other Expenses	30,915	10,109	20,806		ac 387	30915
16	881 Rents	74,623		74,623		100% capacity	74623
17	885 Maintenance Supervision	9,865	6,385	3,479		ac886-894	9865
18	886 Maint. of Struct. and Improv.	15,281		15,281		ac375	15281
19	887 Maintenance of Mains	21,160		21,160		ac376	21160
20	888 Maint. of Comp.Sta.Eq.	-		-		ac 377	0
21	889 Maint. of Meas.& Reg. Sta.Eq.-Gen	11,212		11,212		ac 378	11212
22	890 Maint. of Meas.& Reg. Sta.Eq.-Ind.	2,030		2,030		ac 385	2030
23	891 Maint. of Meas.& Reg.Sta.Eq.-CG	1,196		1,196		ac 379	1196
24	892 Maintenance of Services	12,860	12,860			ac 380	12860
25	894 Maint. of Other Equipment	28,166	28,166			ac381-383	28166
26	895 Maint. of Other Plant	-	-	-		ac387	0
27	Total Distribution Expenses	646,998	177,008	469,990			646998
28	CUSTOMER ACCOUNTS:						0
29	901 Supervision	-	-			100% customer	0
30	902 Meter-Reading Expense	9,687	9,687			"	9687
31	903 Records and Collection Exp.	172,704	172,704			"	172704
32	904 Uncollectible Accounts	7,215		7,215		100% commodity	7215
33	908 Misc. Expenses	129,489	129,489			100% customer	129489
34	Total Customer Accounts	319,096	311,880	7,215			319096
35	(907-910) CUSTOMER SERV. & INFO. EXP.	-	-			"	0
36	(911-916) SALES EXPENSE	1,498	1,498			"	1498
37	(932) MAINT. OF GEN. PLANT	14,582	7,291	7,291		general plant	14582
38	(920-931) ADMINISTRATION AND GENERAL	585,437	296,647	284,490	4,301	O&M excl. A&G	585437
39	TOTAL O&M EXPENSE	\$1,567,610	\$794,323	\$761,771	\$11,516		1567610

SUPPORTING SCHEDULES: G- 2 p.10-19

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-1  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY

PAGE 4 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

CLASSIFICATION OF EXPENSES AND DERIVATION  
 OF COST OF SERVICE BY COST CLASSIFICATION  
 SCHEDULE B: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	\$374,049	\$213,609	\$160,440			net plant
3	Amort. of Other Gas Plant			-			100% capacity
4	Amort. of CIS			-			100% capacity
5	Amort. of Limited-term Inv.						intangible plant
6	Amort. of Acquisition Adj.						intangible,distribution,and general plant
7	Amort. of Conversion Costs						100% commodity
8	Total Deprec. and Amort. Expense	374,049	213,609	160,440			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	11,017				11,017	100% revenue
11	Other	164,444	93,909	70,535			net plant
12	Total Taxes other than Income Taxes	175,461	93,909	70,535		11,017	
13	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	(153,351)	(\$58,091)	(\$50,447)	(\$44,333)	(\$480)	\$0 \$0 \$0
14	RETURN (REQUIRED NOI)	179,235	102,110	77,125	-		rate base
15	INCOME TAXES	-	-	-	-		return(noi)

16	TOTAL OVERALL COST OF SERVICE	\$2,143,005	\$1,145,861	\$1,019,423	(\$32,816)	10,537	2143005
----	-------------------------------	-------------	-------------	-------------	------------	--------	---------

SUPPORTING SCHEDULES: E-1 p.3, G-2 p.1, G-2 p.23

RECAP SCHEDULES: H-3 p.1

SCHEDULE H-1  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED  
 COST OF SERVICE STUDY  
 (SUMMARY)

PAGE 5 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:					
2	ATTRITION					
3	O&M	\$1,567,610	\$794,323	\$761,771	\$11,516	
4	DEP.	\$374,049	\$213,609	\$160,440		
5	AMORTIZATION OF OTHER GAS PLANT	\$0		\$0		
6	AMORTIZATION OF CIS	\$0		\$0		
7	AMORTIZATION OF LIMITED TERM INVESTMENT					
8	AMORTIZATION OF ACQUISITION ADJUSTMENT					
9	AMORTIZATION OF CONVERSION COSTS					
10	TOTAL TAXES OTHER THAN INCOME	\$175,461	\$93,909	\$70,535		\$11,017
11	RETURN	\$179,235	\$102,110	\$77,125	\$0	
12	INCOME TAXES	\$0	\$0	\$0	\$0	
13	REVENUES CREDITED TO COST OF SERVICE	(\$153,351)	(\$153,351)	\$0	\$0	\$0
14	TOTAL COST	\$2,143,005	\$1,145,861	\$1,019,423	(\$32,816)	\$10,537
15	RATE BASE	\$3,516,497	\$2,003,355	\$1,513,143	\$0	
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	RATE BASE ITEMS(PLANT-ACC.DEPR):					
18	376 MAINS	\$694,247		\$694,247		
19	378 MEAS.& REG.STA.EQ.-GEN.	\$52,849		\$52,849		
20	380 SERVICES	\$796,942	\$796,942			
21	381-382 METERS	\$647,246	\$647,246			
22	383-384 HOUSE REGULATORS	\$239,703	\$239,703			
23	385 INDUSTRIAL MEAS.& REG.EQ.	\$31,843		\$31,843		
24	O & M ITEMS					
25	874 MAINS AND SERVICES	\$64,658	\$14,262	\$50,396		
26	876 MEAS.& REG.STA.EQ.IND.	\$11,253		\$11,253		
27	878 METER & HOUSE REG.	\$10,381	\$10,381			
28	887 MAINT. OF MAINS	\$21,160		\$21,160		
29	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$2,030		\$2,030		
30	892 MAINT. OF SERVICES	\$12,860	\$12,860			
31	894 MAINT.OF OTHER EQUIPMENT	\$28,166	\$28,166			

SUPPORTING SCHEDULES: H-3 p.2-4

RECAP SCHEDULES: H-2 p.6

DEVELOPMENT OF ALLOCATION FACTORS  
 SCHEDULE C

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	CUSTOMER COSTS								
2	No. of Customers	40,943	0	29,784	8,660	2,040	434	12	12
3	Weighting	NA	1.00	1.00	1.00	1.30	3.76	11.40	11.40
4	Weighted No. of Customers	43,008	0	29,784	8,660	2,658	1,631	137	137
5	Allocation Factors	1	0.00%	69.25%	20.14%	6.18%	3.79%	0.32%	0.32%
6	CAPACITY COSTS								
7	Peak & Avg. Month Sales Vol.(therms)	976,635	0	273,262	188,028	127,047	203,025	103,695	81,578
8	Allocation Factors	1	0.00%	27.98%	19.25%	13.01%	20.79%	10.62%	8.35%
	Mains Allocator								
9	COMMODITY COSTS								
10	Annual Sales Vol.(therms)	1,103,397	0	305,307	183,127	145,914	232,728	108,755	127,567
11	Allocation Factors	1	0.00%	27.67%	16.60%	13.22%	21.09%	9.86%	11.56%
12	REVENUE-RELATED COSTS								
13	Tax on Cust.Cap.& Commod.	10,660	0	5,291	2,268	1,129	1,358	293	321
14	Allocation Factors	1	0.00%	49.63%	21.28%	10.59%	12.74%	2.75%	3.01%

SUPPORTING SCHEDULES: E-2 p.3, E-4 p.1, H-2 p.6

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES  
 SCHEDULE D

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	DIRECT AND SPECIAL ASSIGNMENTS:								
2	Customer								
3	Services	\$796,942	\$0	\$551,912	\$160,480	\$49,254	\$30,226	\$2,535	\$2,535
4	Meters	647246	0	448242	130336	40003	24549	2059	2059

5	House Regulators	239703	0	166003	48269	14815	9091	762	762
6	General Plant	281706	0	195092	56727	17411	10685	896	896
7	All Other	834699	0	578060	168083	51588	31658	2655	2655
8	Total	\$2,003,355	\$0	\$1,387,397	\$403,414	\$123,816	\$75,983	\$6,373	\$6,373
9	Capacity								
10	Mains	\$694,247	\$0	\$194,250	\$133,661	\$90,312	\$144,322	\$73,712	\$57,990
11	Meas.&Reg.Sta.Eq.-Gen.	52849	0	14787	10175	6875	10986	5611	4414
12	Industrial Meas.& Reg. Sta. Eq.	31843	0	8910	6131	4142	6620	3381	2660
13	General Plant	281706	0	78821	54236	36646	58562	29910	23531
14	All Other	1146745	\$0	\$320,859	\$220,779	\$149,176	\$238,388	\$121,757	\$95,787
15	Total	\$1,513,143	\$0	\$423,377	\$291,320	\$196,839	\$314,555	\$160,659	\$126,392
16	Commodity								
17	Account #								
18	Account #								
19	Account #								
20	All Other	0	0	0	0	0	0	0	0
21	Total	0	0	0	0	0	0	0	0
22	TOTAL	\$3,516,497	\$0	\$1,810,773	\$694,734	\$320,655	\$390,538	\$167,032	\$132,765

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

SCHEDULE H-2  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 COST OF SERVICE STUDY

PAGE 3 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

ALLOCATION OF COST OF SERVICE  
 TO CUSTOMER CLASSES  
 SCHEDULE E: PAGE 1 OF 2

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	OPERATIONS AND MAINTENANCE EXPENSE:								
2	DIRECT AND SPECIAL ASSIGNMENTS:								
3	Customer								
4	874 Mains & Services	\$14,262	\$0	\$9,877	\$2,872	\$881	\$541	\$45	\$45
5	878 Meters and House Regulators	10,381	0	7,189	2,090	642	394	33	33
6	892 Maint. of Services	12,860	0	8,906	2,590	795	488	41	41
7	894 Maint. of Other Equipment	28,166	0	19,506	5,672	1,741	1,068	90	90
8	All Other	728,654	0	504,620	146,729	45,034	27,636	2,318	2,318
9	Total	\$794,323	\$0	\$550,098	\$159,952	\$49,092	\$30,127	\$2,527	\$2,527
10	Capacity								
11	874 Mains and Services	\$50,396	\$0	\$14,101	\$9,703	\$6,556	\$10,476	\$5,351	\$4,210
12	876 Measuring & Reg. Sta. Eq.- I	11,253	0	3,149	2,166	1,464	2,339	1,195	940
13	887 Maint. of Mains	21,160	0	5,920	4,074	2,753	4,399	2,247	1,767
14	890 Maint. of Meas.& Reg.Sta.Eq.-I	2,030	0	568	391	264	422	216	170
15	All Other	676,932	0	214,405	175,715	103,060	145,722	11,874	26,158
16	Total	\$761,771	\$0	\$238,143	\$192,048	\$114,096	\$163,359	\$20,882	\$33,244
17	Commodity								
18	Account #	0							
19	Account #	0							
20	Account #	0							
21	All Other	11,516	0	3,186	1,911	1,523	2,429	1,135	1,331
22	Total	11,516	0	3,186	1,911	1,523	2,429	1,135	1,331
23	TOTAL O&M	\$1,567,610	\$0	\$791,428	\$353,912	\$164,711	\$195,915	\$24,543	\$37,102
24	DEPRECIATION EXPENSE:								
25	Customer	\$213,609	\$0	\$147,932	\$43,014	\$13,202	\$8,102	\$679	\$679
26	Capacity	160,440	0	44,891	30,889	20,871	33,353	17,035	13,402
27	Total	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
28	AMORT. OF GAS PLANT:								
29	Capacity	0	0	0	0	0	0	0	0
30	AMORT. OF CIS:								
31	Capacity	0	0	0	0	0	0	0	0
32	AMORT OF LIMITED TERM INVEST.								

33	Capacity	0	0	0	0	0	0	0	0
34	AMORT. OF ACQUISITION ADJ.:								
35	Customer	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:								
39	Commodity	0	0	0	0	0	0	0	0

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

SCHEDULE H-2  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 COST OF SERVICE STUDY

PAGE 4 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

ALLOCATION OF COST OF SERVICE  
 TO CUSTOMER CLASSES  
 SCHEDULE E: PAGE 2 OF 2

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	TAXES OTHER THAN INCOME TAXES:								
2	Customer	\$93,909	\$0	\$65,036	\$18,910	\$5,804	\$3,562	\$299	\$299
3	Capacity	70,535	0	19,736	13,580	9,176	14,663	7,489	5,892
4	Subtotal	164,444	0	84,771	32,490	14,980	18,225	7,788	6,190
5	Revenue	11,017	0	5,468	2,344	1,167	1,404	303	331
6	Total	\$175,461	\$0	\$90,239	\$34,834	\$16,147	\$19,629	\$8,090	\$6,522
7	RETURN (NOI)								
8	Customer	\$102,110	\$0	\$70,715	\$20,562	\$6,311	\$3,873	\$325	\$325
9	Capacity	77,125	0	21,579	14,849	10,033	16,033	8,189	6,442
10	Commodity	0	0	0	0	0	0	0	0
11	Total	\$179,235	\$0	\$92,295	\$35,410	\$16,344	\$19,906	\$8,514	\$6,767
12	INCOME TAXES								
13	Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Capacity	0	0	0	0	0	0	0	0
15	Commodity	0	0	0	0	0	0	0	0
16	Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	REVENUE CREDITED TO COS:								
18	Customer	(153,351)	\$0	(\$103,132)	(\$42,124)	(\$4,287)	(\$3,807)	\$0	\$0
19	TOTAL COST OF SERVICE:								
20	Customer	\$1,050,601	\$0	\$730,649	\$200,315	\$70,122	\$41,856	\$3,830	\$3,830
21	Capacity	1,069,871	0	324,349	251,366	154,176	227,407	53,594	58,980
22	Commodity	11,516	0	3,186	1,911	1,523	2,429	1,135	1,331
23	Subtotal	2,131,988	0	1,058,185	453,591	225,821	271,692	58,559	64,141
24	Revenue	11,017	0	5,468	2,344	1,167	1,404	303	331
25	Total	\$2,143,005	\$0	\$1,063,653	\$455,935	\$226,988	\$273,096	\$58,862	\$64,472

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

COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY (SUMMARY)

PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

LINE NO.	SUMMARY	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	RB	\$3,516,497	\$0	\$1,810,773	\$694,734	\$320,655	\$390,538	\$167,032	\$132,765
2	ATTRITION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	O&M	\$1,567,610	\$0	\$791,428	\$353,912	\$164,711	\$195,915	\$24,543	\$37,102
4	DEPRECIATION	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
5	AMORTIZATION EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TAXES OTHER THAN INCOME - OTHER	\$164,444	\$0	\$84,771	\$32,490	\$14,980	\$18,225	\$7,788	\$6,190
7	TAXES OTHER THAN INCOME - REV. RELATED	\$11,017	\$0	\$5,468	\$2,344	\$1,167	\$1,404	\$303	\$331
8	INCOME TAXES TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	REVENUE CREDITED TO COS:	(\$153,351)	\$0	(\$103,132)	(\$42,124)	(\$4,287)	(\$3,807)	\$0	\$0
10	TOTAL COST - CUSTOMER	\$1,050,601	\$0	\$730,649	\$200,315	\$70,122	\$41,856	\$3,830	\$3,830
11	TOTAL COST - CAPACITY	\$1,069,871	\$0	\$324,349	\$251,366	\$154,176	\$227,407	\$53,594	\$58,980
12	TOTAL COST - COMMODITY	\$11,516	\$0	\$3,186	\$1,911	\$1,523	\$2,429	\$1,135	\$1,331
13	TOTAL COST - REVENUE	\$11,017	\$0	\$5,468	\$2,344	\$1,167	\$1,404	\$303	\$331
14	NO. OF CUSTOMERS	40,943	0	29,784	8,660	2,040	434	12	12
15	PEAK MONTH SALES	976,635	0	273,262	188,028	127,047	203,025	103,695	81,578
16	ANNUAL SALES	1,103,397	0	305,307	183,127	145,914	232,728	108,755	127,567

SCHEDULE H-3  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY

PAGE 1 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

DERIVATION OF REVENUE DEFICIENCY  
 SCHEDULE F

LINE NO.	SUMMARY	TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	CUSTOMER COSTS	\$1,050,601	\$0	\$730,649	\$200,315	\$70,122	\$41,856	\$3,830	\$3,830
2	CAPACITY COSTS	\$1,069,871	\$0	\$324,349	\$251,366	\$154,176	\$227,407	\$53,594	\$58,980
3	COMMODITY COSTS	\$11,516	\$0	\$3,186	\$1,911	\$1,523	\$2,429	\$1,135	\$1,331
4	REVENUE COSTS	\$11,017	\$0	\$5,468	\$2,344	\$1,167	\$1,404	\$303	\$331
5	TOTAL	\$2,143,005	\$0	\$1,063,653	\$455,935	\$226,988	\$273,096	\$58,862	\$64,472
6	less:REVENUE AT PRESENT RATES	\$1,401,291	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207
7	(in the projected test year)								
8	equals: GAS SALES REVENUE DEFICIENCY	\$741,714	\$0	\$321,310	\$149,303	\$88,999	\$144,203	\$17,635	\$20,266
9	plus:DEFICIENCY IN OTHER OPERATING REV.	\$64,018	\$0	\$41,241	\$16,845	\$2,988	\$2,943	\$0	\$0
10	equals:TOTAL BASE-REVENUE DEFICIENCY	\$805,732	\$0	\$362,551	\$166,148	\$91,987	\$147,146	\$17,635	\$20,266
11	UNIT COSTS:								
12	Customer	\$25.660	#DIV/0!	\$24.531	\$23.130	\$34.371	\$96.363	\$26.596	\$26.596
13	Capacity	\$0.970	#DIV/0!	\$1.062	\$1.373	\$1.057	\$0.977	\$0.493	\$0.462
14	Commodity	\$0.010	#DIV/0!	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010	\$0.010

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



RATE OF RETURN BY CUSTOMER CLASS  
 SCHEDULE G: PAGE 1 OF 2: PRESENT RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	REVENUES: (projected test year)								
2	Gas Sales (due to growth)	\$1,401,291	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207
3	Other Operating Revenue	\$89,333	\$0	\$61,891	\$25,279	\$1,299	\$864	\$0	\$0
4	Total	\$1,490,624	\$0	\$804,234	\$331,912	\$139,288	\$129,757	\$41,227	\$44,207
5	EXPENSES:								
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$1,567,610	\$0	\$791,428	\$353,912	\$164,711	\$195,915	\$24,543	\$37,102
8	Depreciation Expenses	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income--Fixed	\$164,444	\$0	\$84,771	\$32,490	\$14,980	\$18,225	\$7,788	\$6,190
11	Taxes Other Than Income--Revenue	\$11,017	\$0	\$5,468	\$2,344	\$1,167	\$1,404	\$303	\$331
12	Total Exps excl. Income Taxes	\$2,117,121	\$0	\$1,074,490	\$462,649	\$214,931	\$256,998	\$50,348	\$57,705
13	INCOME TAXES:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	NET OPERATING INCOME:	(\$626,497)	\$0	(\$270,257)	(\$130,737)	(\$75,643)	(\$127,241)	(\$9,121)	(\$13,499)
15	RATE BASE:	\$3,516,497	\$0	\$1,810,773	\$694,734	\$320,655	\$390,538	\$167,032	\$132,765
16	RATE OF RETURN	-17.82%	0.00%	-14.92%	-18.82%	-23.59%	-32.58%	-5.46%	-10.17%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5, H-1 p.6,

RATE OF RETURN BY CUSTOMER CLASS  
 SCHEDULE G: PAGE 2 OF 2: PROPOSED RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	REVENUES:								
2	Gas Sales	\$2,143,005	\$0	\$1,063,653	\$455,935	\$226,988	\$273,096	\$58,862	\$64,472
3	Other Operating Revenue	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
4	Total	\$2,296,356	\$0	\$1,166,785	\$498,060	\$231,275	\$276,903	\$58,862	\$64,472
5	EXPENSES:								
6	Purchased Gas Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	O&M Expenses	\$1,567,610	\$0	\$791,428	\$353,912	\$164,711	\$195,915	\$24,543	\$37,102
8	Depreciation Expenses	\$374,049	\$0	\$192,823	\$73,903	\$34,073	\$41,454	\$17,714	\$14,081
9	Amortization Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Taxes Other Than Income--Fixed	\$164,444	\$0	\$84,771	\$32,490	\$14,980	\$18,225	\$7,788	\$6,190
11	Taxes Other Than Income--Revenue	\$11,017	\$0	\$5,468	\$2,344	\$1,167	\$1,404	\$303	\$331
12	Total Exps excl. Income Taxes	\$2,117,121	\$0	\$1,074,490	\$462,649	\$214,931	\$256,998	\$50,348	\$57,705
13	PRE TAX NOI:	\$179,235	\$0	\$92,295	\$35,410	\$16,344	\$19,906	\$8,514	\$6,767
14	INCOME TAXES:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NET OPERATING INCOME:	\$179,235	\$0	\$92,295	\$35,410	\$16,344	\$19,906	\$8,514	\$6,767
16	RATE BASE:	\$3,516,497	\$0	\$1,810,773	\$694,734	\$320,655	\$390,538	\$167,032	\$132,765
17	RATE OF RETURN	5.10%	0.00%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%

SCHEDULE H-3  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY

PAGE 4 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

PROPOSED RATE DESIGN  
 SCHEDULE H

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	PRESENT RATES (projected test year)								
2	GAS SALES (due to growth)	\$1,401,291	\$0	\$742,343	\$306,633	\$137,989	\$128,893	\$41,227	\$44,207
3	OTHER OPERATING REVENUE	\$89,333	\$0	\$61,891	\$25,279	\$1,299	\$864	\$0	\$0
4	TOTAL	\$1,490,624	\$0	\$804,234	\$331,912	\$139,288	\$129,757	\$41,227	\$44,207
5	RATE OF RETURN	-17.82%	0.00%	-14.92%	-18.82%	-23.59%	-32.58%	-5.46%	-10.17%
6	INDEX	1.00	0.00	0.84	1.06	1.32	1.83	0.31	0.57
7	COMPANY PROPOSED RATES								
8	GAS SALES	\$2,143,005	\$0	\$1,063,653	\$455,935	\$226,988	\$273,096	\$58,862	\$64,472
9	OTHER OPERATING REVENUE	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
10	TOTAL	\$2,296,356	\$0	\$1,166,785	\$498,060	\$231,275	\$276,903	\$58,862	\$64,472
11	TOTAL REVENUE INCREASE	\$805,732	\$0	\$362,551	\$166,148	\$91,987	\$147,146	\$17,635	\$20,266
12	PERCENT INCREASE	54.05%	0.00%	45.08%	50.06%	66.04%	113.40%	42.78%	45.84%
13	RATE OF RETURN	5.10%	0.00%	5.10%	5.10%	5.10%	5.10%	5.10%	5.10%
14	INDEX	100.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

SCHEDULE H-3  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: ST JOE NATURAL GAS COMPANY  
 DOCKET NO: 20240046-GU

COST OF SERVICE  
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST  
 OF SERVICE STUDY

PAGE 5 OF 5  
 TYPE OF DATA SHOWN:  
 PROJECTED TEST YEAR: 12/31/24  
 WITNESS: A. SHOAF

CALCULATION OF PROPOSED RATES

LINE NO.		TOTAL	RS-1	RS-2	RS-3	GS-1	GS-2	GS-4	FTS-4
1	PROPOSED TOTAL TARGET REVENUES	\$2,296,356	\$0	\$1,166,785	\$498,060	\$231,275	\$276,903	\$58,862	\$64,472
2	LESS: OTHER OPERATING REVENUE (GS+TS)	\$153,351	\$0	\$103,132	\$42,124	\$4,287	\$3,807	\$0	\$0
3	LESS: CUSTOMER CHARGE REVENUES								
4	PROPOSED CUSTOMER CHARGES			\$20.00	\$25.00	\$25.00	\$80.00	\$2,000.00	\$2,000.00
5	NUMBER OF BILLS	40,943	0	29,784	8,660	2,040	434	12	12
6	CUSTOMER CHARGE REV. BY RATE CLASS			\$595,686	\$216,510	\$51,004	\$34,749	\$24,000	\$24,000
7	TOTAL CUSTOMER CHARGE REV.	\$945,949	\$0	\$595,686	\$216,510	\$51,004	\$34,749	\$24,000	\$24,000
8	LESS: OTHER NON-THERM-RATE REVENUES								
9	PROPOSED DEMAND CHARGES (MONTHLY)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10	MAXIMUM DEMAND TRANSPORTATION QUANTITY (MDTQ)		0	0	0	0	0		
11	TOTAL DEMAND CHARGE REV.	\$0	\$0	\$0	\$0	\$0	\$0		
12	EQUALS: PER-THERM TARGET REVENUES	\$1,197,056	\$0	\$467,967	\$239,425	\$175,984	\$238,347	\$34,862	\$40,472
13	DIVIDED BY: NUMBER OF THERMS	1,103,397	0	305,307	183,127	145,914	232,728	108,755	127,567
14	BASE RATE PER-THERM (UNRNDED)		#DIV/0!	\$1.532775	\$1.307425	\$1.206083	\$1.024148	\$0.320554	\$0.317264
15	BASE RATE PER-THERM (RNDED)		#DIV/0!	\$1.53277	\$1.30743	\$1.20608	\$1.02415	\$0.32055	\$0.31726

16	PER-THERM-RATE REVENUES(RNDED RATES)	#DIV/0!	\$467,965	\$239,426	\$175,983	\$238,348	\$34,861	\$40,472
17	SUMMARY:PROPOSED TARIFF RATES							
18	CUSTOMER CHARGES	\$0.00	\$20.00	\$25.00	\$25.00	\$80.00	\$2,000.00	\$2,000.00
19	DEMAND CHARGES (PER M+B867DTQ - MONTHLY)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
20	ENERGY CHARGES							
21	NON-GAS (CENTS PER THERM)	#DIV/0!	153.277	130.743	120.608	102.415	32.055	31.726
22	TOTAL (INCLUDING PGA)	#DIV/0!	153.277	130.743	120.608	102.415	32.055	31.726
23	SUMMARY:PRESENT TARIFF RATES							
24	CUSTOMER CHARGES	\$ 13.00	\$ 16.00	\$ 20.00	\$ 20.00	\$ 70.00	\$ 2,000.00	\$ 2,000.00
25	ENERGY CHARGES							
26	NON-GAS (CENTS PER THERM)	129.614	87.058	72.859	66.605	42.319	15.840	15.840
27	TOTAL (INCLUDING PGA)	129.614	87.058	72.859	66.605	42.319	15.840	15.840
28	SUMMARY:OTHER OPERATING REVENUE							
			<b>PRESENT REVENUE</b>			<b>PROPOSED REVENUE</b>		
			<b>2023</b>			<b>2024</b>		
29	CONNECTION CHARGE - RESIDENTIAL	440	\$40.00	\$17,600		\$80.00	\$35,200	RS-1 38% RS-2 33%, RS-3 29%
29B	CONNECTION CHARGE (READ-IN)- RESIDENTIAL	51	\$26.00	\$1,326		\$66.00	\$3,366	RS-1 38%,RS-2 33%, RS-3 29%
30	CONNECTION CHARGE - COMMERCIAL	4	\$60.00	\$240		\$120.00	\$480	GS-1
30B	REALTY INSPECTION CHARGE		\$0.00	\$0		\$105.00	\$0	
31	RECONNECTION CHARGE - RESIDENTIAL	96	\$40.00	\$3,840		\$90.00	\$8,640	RS-1 38%,RS-2 33%, RS-3 29%
32	RECONNECTION CHARGE - COMMERCIAL		\$60.00	\$0		\$120.00	\$0	GS-1
33	RETURNED CHECK CHARGES	29	\$25.00	\$725		\$35.00	\$1,015	100% Res.
34	LATE FEES	3905	\$3.00	\$11,714		\$13.00	\$50,762	85% Res, 15% Comm
35	FCPC - DEFERRED INCOME		\$0.00	\$50,922		\$0.00	\$50,922	
36	INTEREST INCOME		\$0.00	\$2,966		\$0.00	\$2,966	
37								
38								
				<u>\$89,333</u>			<u>\$153,351</u>	

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

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

ENGINEERING SCHEDULES

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>PAGE</u>
I-1	CUSTOMER SERVICE - INTERRUPTIONS	244
I-2	NOTIFICATION OF COMMISSION RULE VIOLATIONS	245
I-3	METER TESTING - PERIODIC TESTING - 250 cfh OR LESS	246
I-3	METER TESTING - PERIODIC TESTING - 251 cfh THROUGH 2500 cfh	247
I-3	METER TESTING - PERIODIC TESTING - OVER 2500 cfh	248
I-4	RECORDS - VEHICLE ALLOCATION	249

---

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

DESCRIPTION	CAUSE	DATE	DURATION
-------------	-------	------	----------

---

THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR ENDING 12/31/22.

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO  
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.

TYPE OF DATA SHOWN:  
HISTORIC BASE YEAR DATA: 12/31/22  
HIS. YR. LAST RATE CASE: 12/31/08  
WITNESS: SHOAF

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	None		
2			
3			
4			
5			

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfh OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

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

<u>COMPANY ID NUMBER</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>	<u>COMPANY ID NUMBER</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>	<u>COMPANY ID NUMBER</u>	<u>MANUFACTURER</u>	<u>TYPE / SIZE</u>
--------------------------	---------------------	--------------------	--------------------------	---------------------	--------------------	--------------------------	---------------------	--------------------

All meters with a rated capacity of under 250 cfh have been tested within 120 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF 251 cfh THROUGH 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST YEAR END)

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

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 250 cfh through 2500 cfh have been tested within 120 months of test year end.

---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 3 OF 3

---

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED CAPACITY OF OVER 2500 cfh THAT HAVE NOT BEEN TESTED FOR ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

---

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 2500 cfh have been tested within 60 months of test year end.



---

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A  
DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY  
ACCOUNTS.

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

COMPANY: ST. JOE NATURAL GAS COMPANY

DOCKET NO: 20240046-GU

<u>Line No.</u>	<u>Vehicle #</u>	<u>Description</u>	<u>Department Name</u>	<u>Allocation to Non-Utility</u>
1	1	2014 F250 VIN#81981	Utility	None
2	2	2015 2015 CHEVROLET 50% VIN#36610	Utility	None
3	3	2016 F150 SUPERCAB VIN#87272	Utility	None
4	4	2021 F150 TRUCK VIN#85306	Utility	None
5	5	2021 F150 TRUCK VIN#77873	Utility	None
6	6	2019 F250 TRUCK VIN#84476	Utility	None
7	7	2023 F150 TRUCK VIN#36905	Utility	None
8	8	2022 F150 TRUCK VIN#45105	Utility	None
9	9	2022 F150 TRUCK VIN#56115	Utility	None
10	10	2023 F150 TRUCK VIN#1170	Utility	None
11	11	2023 F150 TRUCK VIN#1201	Utility	None
12	12	2023 F150 TRUCK VIN#41262	Utility	None

SUPPORTING SCHEDULES:

RECAP SCHEDULES: