

Writer's E-Mail Address: bkeating@gunster.com

October 7, 2020

E-PORTAL

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

Re: Docket No. 20200204-GU - Petition for Approval of the Safety, Access, and Facility Enhancement Program True-Up and 2021 Cost Recovery Factors, by Florida City Gas

Dear Mr. Teitzman:

Attached for electronic filing, please find Florida City Gas's partial Responses to Staff's First Data Request in the referenced docket, Requests 1-5. The Company anticipates providing the response to Request 6 in short order.

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

Sincerely,

s/Beth Keating

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

DECLARATION

I sponsored the answers to Interrogatory Nos. 1 through 5 from STAFF'S FIRST SET OF INTERROGATORIES (NOS. 1-5) to Florida City Gas in Docket No. 20200204-GU. The responses are true and correct based on my personal knowledge.

Under penalties of perjury, I declare that I have read the foregoing declaration and the interrogatory answers identified above, and that the facts stated therein are true.

Mui

Miguel Bustos

Date: <u>10/7/2020</u>

QUESTION:

Please provide attachment C SAFE schedules 1 through 7 in Excel format with the formulas intact.

<u>RESPONSE</u>:

FCG's Attachment C, Safe Schedules 1 through 7 has been e-mailed directly to Holly Forrest, Public Utility Analyst, in Excel format with the formulas intact.

QUESTION:

In paragraph 13 of the petition it states "For purposes of the 2021 SAFE Program surcharge factors FCG has not met or exceeded the limitation/exemption provision of the Internal Revenue Code and, therefore, FCG has modified the calculation of the WACC for purposes of the 2021 SAFE Program surcharge factors consistent with the proration formula required by the normalization rules of the Internal Revenue Code." Please clarify this statement and A) Explain how FCG has not met this provision.

B) Explain the methodology used in calculating the WACC for 2021.

C) Explain how the change in methodology used affects FCG SAFE Program factors.

RESPONSE:

- a) Paragraph 13 of FCG's petition contained an inadvertent scrivener's error. Due to this inadvertent error, paragraph 13 of the petition incorrectly states that FCG had not met or exceeded the limitation provision of the Internal Revenue Code. However, FCG did indeed meet the limitation provision as reflected on Attachment B, Schedules 5.1 and 5.2 to its petition where FCG's Weighted Average Cost of Capital (WACC) for 2021 did <u>not</u> require a consistency or proration adjustment (i.e. reflects \$0 as the adjustment).
- b) As reflected on Attachment B, Schedule 5.1, FCG utilized the mid-point return on equity WACC calculation from its December 2019 earnings surveillance report, adjusted for its required equity cap ratio of 48% per Order No. PSC-2018-0190-FOF-GU for the WACC for 2021. This methodology is consistent with Third Revised Sheet No. 78 of Florida City Gas' FPSC Natural Gas Tariff, which requires WACC to be based on FCG's most recent December earnings surveillance report and adjusted for the equity ratio cap of 48% and consistency and proration adjustments required by the Internal Revenue Code, if needed. As reflected at the bottom of Attachment B, Schedule 5.1, the calculated amount of allowable accumulated deferred income tax balance per normalization rules for 2021 of \$54,471,605 is higher than the \$52,519,316 reflected in FCG's December 2019 earnings surveillance report. Therefore, FCG has met normalization requirements and a consistency or proration adjustment was not needed.
- c) As stated in part (a) above, FCG did indeed meet the IRS limitation provision and, therefore, was not required to change the WACC methodology in its filing. As stated in the response to part (b) above, the methodology used to calculate the WACC applied to FCG SAFE investments is reflected in the Third Revised Sheet No. 78 of Florida City Gas' FPSC Natural Gas Tariff. The resulting return calculated using this WACC is included in the determination of FCG SAFE Program Factors.

QUESTION:

Please confirm that the projected number of mains for FCG to be completed in 2021 is 128,772 feet.

<u>RESPONSE</u>:

Yes, the total footage of mains projected to be completed during 2021 is 128,772 feet.

SAFE Project	Install Footage
MIA SAFE 30	23,665
MIA SAFE 32	27,278
MIA SAFE 33	17,853
MIA SAFE 34	24,176
MIA SAFE 35	18,800
PSL SAFE 3 P2	17,000
Total	128,772

Attachment B (summary):

QUESTION:

Please confirm that the projected number of services to be installed in 2021 is 1,386.

RESPONSE:

The number of services projected to be installed in 2021 is 1,386. However, FCG anticipates that an additional 29 services from the 2020 project list will be carried over into 2021 (3 services from PSL SAFE 2 and 26 services from Miami SAFE 29). Thus, the projected number of services to be installed in 2021, including the anticipated carry-over from the 2020 projects, shown in Attachment A is 1,415.

Att	achment B (summary):
SAFE Project	Services
PSL SAFE 2	3
MIA SAFE 29	26
MIA SAFE 30	187
MIA SAFE 32	318
MIA SAFE 33	75
MIA SAFE 34	378
MIA SAFE 35	214
PSL SAFE 3 P2	214
Total	1,386
Total (+ 29	
2020 Project	1,415 (Attachment A)
Services)	

QUESTION:

Please confirm that FCG is projected to retire 137,332 feet of rear easement mains in 2021.

<u>RESPONSE</u>:

Yes, the footage of replaced mains projected for 2021 is 137,332 feet.

Attachment E	B (summary):
SAFE Project	Retire Footage
MIA SAFE 30	27,040
MIA SAFE 32	35,883
MIA SAFE 33	13,230
MIA SAFE 34	24,900
MIA SAFE 35	19,320
PSL SAFE 3 P2	16,959
Total	137,332

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Florida City Gas Attachment C, Schedule 1 - SAFE Program Revenue Requirement January 2019 through December 2019

			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
		Beginning of													End of Period
Line	Description	Period Amount	January-19	February-19	March-19	April-19	May-19	June-19	July-19	August-19	September-19	October-19	November-19	December-19	Total
1.	Investments														
	a. Eligible Replacements - Mains		-	-	-	-	2,391,656	965,942	155,861	1,232,706	2,072,975	1,076,700	688,934	(4,791,888)	3,792,886
	b. Eligible Replacements - Services, Plastic		-	-	-	-	264,351	22,820	10,080	33,147	15,117	29,101	(14,701)	146,904	506,819
	c. Eligible Replacements - Services, Steel	-	-	-	-	-	1,472 5,151	35 539	0 243	496 (82)	0 432	- 443	- 95	(1,312) 67,039	690 73,861
	 d. Eligible Replacements - Meters e. Land Rights 	-	-	-	-	-	5,151	24,995	243 99	(82)	(25,094)	443	95	67,039	/3,801
	e. calid rights						2,662,629	1,014,331	166,283	1,266,267	2,063,431	1,106,243	674,328	(4,579,258)	4,374,255
2.a	Gross Plant-in-Service/Depreciation Base - Mains		-	-	-	-	2,391,656	3,357,597	3,513,458	4,746,165	6,819,140	7,895,840	8,584,774	3,792,886	3,792,886
2.b	Gross Plant-in-Service/Depreciation Base - Services, Plastic	-	-	-	-	-	264,351	287,171	297,251	330,398	345,515	374,616	359,915	506,819	506,819
2.c	Gross Plant-in-Service/Depreciation Base - Services, Steel	-	-	-	-	-	1,472	1,507	1,507	2,002	2,002	2,002	2,002	690	690
2.d	Gross Plant-in-Service/Depreciation Base - Meters Gross Plant In-Service-Land Rights		-	-	-	-	5,151	5,690 24,995	5,933 25,094	5,851 25,094	6,284	6,727	6,821	73,861	73,861
2.e 3.	Less: Accumulated Depreciation						(2,786)	(9,389)	(17,198)	(26,500)	(39,231)	(55,359)	(73,238)	(87,397)	(87,397)
4.	CWIP - NonInterest Bearing		458,769	1.141.853	617,553	2,386,135	707,696	1,344,194	1,952,465	1,378,400	324.971	401.371	814.147	5,994,044	5,994,044
5.	Net Book Value (Lines 2 + 3 + 4)	-	458,769	1,141,853	617,553	2,386,135	3,367,540	5,011,765	5,778,510	6,461,411	7,458,682	8,625,197	9,694,422	10,280,903	10,280,903
6.	Average Net Investment		229,384	800,311	879,703	1,501,844	2,876,837	4,189,652	5,395,137	6,119,960	6,960,046	8,041,940	9,159,810	9,987,662	
7.	Return on Average Net Investment														
	a. Equity component Grossed up for taxes - reduced for tax reform (A)		1,000	3,562	3,915	6,684	12,803	18,645	24,010	27,236	30,975	35,789	40,764	44,449	249,832
	b. Debt component (B)		342	621	683	1,165	2,232	3,251	4,187	4,749	5,401	6,241	7,108	7,750	43,731
8.	Investment Expenses														
	a. Depreciation (C) b. Amortization						2,786	6,603	7,809	9,302	12,731	16,128	17,879	14,159	87,397
	c. Property Taxes (D)		- 159	- 554	- 608	1,039	1,990	2,898	3,732	4,233	4,814	5,562	6,336	6,908	- 38,832
	d. Other		-	-	-	1,035	-	2,050	-	4,233	4,014	-	-	-	-
		-													
9.	Revenue Requirements (Lines 7 + 8)	_	1,501	4,736	5,206	8,888	19,811	31,398	39,737	45,520	53,921	63,720	72,087	73,266	419,791
40	Collections		(24,239)	(22,809)	(23,613)	(23,874)	(24,653)	(22,975)	(23,904)	(24,784)	(23,142)	(26,051)	(21,520)	(24,956)	(286,521)
10.	Collections		(24,239)	(22,809)	(23,013)	(23,874)	(24,053)	(22,975)	(23,904)	(24,784)	(23,142)	(26,051)	(21,520)	(24,950)	(286,521)
11.	Estimated Net under(over) collection booked		(22,704)	(16,829)	(7,299)	2,391	(12,296)	9,144	19,169	24,998	31,667	43,346	48,245	50,166	
12.	Actual Net under(over) collection (Lines 9 + 10)		(22,738)	(18,072)	(18,407)	(14,986)	(4,842)	8,423	15,833	20,736	30,778	37,669	50,567	48,309	
	netauritet ander (over) concerton (Eines 5 + 20)		(22,750)	(10,072)	(10,407)	(14,500)	(4,042)	0,425	15,055	20,750	50,770	57,005	50,507	40,505	
13.	True-Up (Lines 12 - 11)		(34)	(1,244)	(11,108)	(17,377)	7,454	(721)	(3,336)	(4,262)	(889)	(5,677)	2,322	(1,857)	
14.	Cumulative Net under(over) collection		(361,431)	(379,011)	(388,301)	(397,795)	(428,263)	(412,499)	(394,875)	(373,969)	(347,242)	(305,386)	(263,313)	(211,213)	(211,213)
15.	Interest		(718)	(747)	(776)	(795)	(834)	(824)	(756)	(678)	(602)	(495)	(388)	(317)	(7,929)
16.	Cumulative Net under(over) collection (Lines 14 + 15)	(338,727)	(362,148)	(379,759)	(389,077)	(398,590)	(429,096)	(413,323)	(395,631)	(374,647)	(347,844)	(305,881)	(263,701)	(211,530)	(211,530)
Notes:		Feb - Dec 2019	Jan 2019												
(A)	Line 6 x 5.2303 - Jan and 5.3404% - Feb-Dec x 1/12. Based on ROE of 10.19%, and weighted income tax rate of 24.522%, expansion factor of 1.3374	5.3404%	5.2303%												
(B)	Line 6 x 1.7903% - Jan and 0.9312% - Feb-Dec x 1/12	0.9312%	1.7903%												
(B) (C.1)	Line 6 x 1.7903% - Jan and 0.9312% - Feb-Dec x 1/12 Applicable Mains depreciation rate is 2.5%	2.50%	1./903%												
(C.1) (C.2)	Applicable Mains depreciation rate is 2.5% Applicable Services, Plastic depreciation rate is 2.54%	2.54%													
(C.3)	Applicable Services, Frastic depreciation rate is 2.34%	2.70%													
(C.4)	Applicable Meters depreciation rate is 6.10%	6.10%													
(D)	Ad Valorem Tax Rate is .83%	0.83%													

Florida City Gas Attachment C, Schedule 2 - SAFE Program Revenue Requirement January 2020 through December 2020

		Beginning of Period	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
Line	Description	Amount	January-20	February-20	March-20	April-20	May-20	June-20	July-20	August-20	September-20	October-20	November-20	December-20	End of Period Total
1.	Investments														
	a. Eligible Replacements - Mains	3,792,886	5,083,492	613,832	1,854,565	355,179	309,473	306,904	398,881	803,267	386,373	236,277	136,674	42,925	14,320,729
	b. Eligible Replacements - Services, Plastic	506,819	901,918	10,158	99,693	4,563	1,056	(4,278)	377,514	250,548	246,266	152,943	18,858		2,566,058
	c. Eligible Replacements - Services, Steel	690		-				-		-	-		-	-	690
	d. Eligible Replacements - Meters	73,861	245,802	941	19,850	879	203	(1,085)		-	-		-	-	340,451
	e. Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	=	4,374,255	6,231,212	624,931	1,974,109	360,621	310,731	301,542	776,395	1,053,815	632,639	389,220	155,532	42,925	17,227,927
2.a	Gross Plant-in-Service/Depreciation Base - Mains	3,792,886	8,876,378	9,490,210	11,344,775	11,699,954	12,009,427	12,316,332	12,715,213	13,518,480	13,904,853	14,141,130	14,277,804	14,320,729	14,320,729
2.b	Gross Plant-in-Service/Depreciation Base - Services, Plastic	506,819	1,408,736	1,418,894	1,518,587	1,523,151	1,524,206	1,519,929	1,897,443	2,147,991	2,394,257	2,547,200	2,566,058	2,566,058	2,566,058
2.c	Gross Plant-in-Service/Depreciation Base - Services, Steel	690	690	690	690	690	690	690	690	690	690	690	690	690	690
2.d	Gross Plant-in-Service/Depreciation Base - Meters	73,861	319,663	320,604	340,454	341,333	341,536	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451
2.e	Gross Plant In-Service-Land Rights	-						-	-	-	-	-	-	-	-
3.	Less: Accumulated Depreciation	(87,397)	(103,623)	(127,376)	(153,870)	(182,828)	(212,488)	(242,784)	(274,207)	(307,548)	(342,653)	(378,829)	(415,576)	(452,530)	(452,530)
4.	CWIP - NonInterest Bearing	5,994,044	417,890	372,824	333,983	331,540	456,363	630,555	388,197	526,908	316,319	194,610	77,766	21,463	21,463
5.	Net Book Value (Lines 2 + 3 + 4)	10,280,903	10,919,734	11,475,846	13,384,620	13,713,840	14,119,734	14,565,172	15,067,786	16,226,972	16,613,916	16,845,251	16,847,192	16,796,860	16,796,860
6.	Average Net Investment		10,600,319	11,197,790	12,430,233	13,549,230	13,916,787	14,342,453	14,816,479	15,647,379	16,420,444	16,729,584	16,846,221	16,822,026	
7.	Return on Average Net Investment														
	a. Equity component Grossed up for taxes - reduced for tax reform (A)		49,094	51,861	57,569	62,751	64,454	66,425	68,620	72,469	76,049	77,481	78,021	77,909	
	b. Debt component (B)		14,401	15,213	16,887	18,407	18,907	19,485	20,129	21,258	22,308	22,728	22,886	22,854	
8.	Investment Expenses														
	a. Depreciation (C)		16,226	23,753	26,494	28,959	29,660	30,296	31,423	33,340	35,105	36,176	36,747	36,954	
	b. Amortization			-				-		-	-			-	
	c. Property Taxes (D)		6,625	6,999	7,769	8,468	8,698	8,964	9,260	9,780	10,263	10,456	10,529	10,514	
	d. Other		-	-	-	-	-	-	-	-	-		-	-	
9.	Revenue Requirements (Lines 7 + 8)	-	86,346	97,826	108,718	118,585	121,718	125,170	129,433	136,846	143,725	146,841	148,183	148,230	
10.	Collections		(121,842)	(109,005)	(124,002)	(120,910)	(117,201)	(124,992)	(119,451)	(119,451)	(119,451)	(119,451)	(119,451)	(119,451)	(1,434,656)
10.	Collections		(121,042)	(105,005)	(124,002)	(120,910)	(117,201)	(124,552)	(115,451)	(115,451)	(115,451)	(113,451)	(115,451)	(115,451)	(1,434,030)
11.	Estimated Net under(over) collection booked		(56,549)	(17,404)	(15,863)	691	9,453	4,580	9,982	17,395	24,274	27,390	28,732	28,779	
12.	Actual Net under(over) collection (Lines 9 + 10)		(35,495)	(11,179)	(15,283)	(2,325)	4,517	178	9,982	17,395	24,274	27,390	28,732	28,779	
13.	True-Up (Lines 12 - 11)	-	21,054	6,225	580	(3,016)	(4,936)	(4,402)		-		-		-	
14.	Cumulative Net under(over) collection		(268,079)	(264,746)	(274,729)	(273,843)	(267,649)	(268,042)	(262,486)	(245,114)	(220,862)	(193,493)	(164,779)	(136,016)	(136,016)
			(240)	(244)	(205)	(244)	(27)	(22)	(22)	(22)	(20)	(40)	(45)	(47)	(4.454)
15.	Interest		(318)	(344)	(385)	(244)	(37)	(23)	(23)	(22)	(20)	(18)	(16)	(13)	(1,464)
16.	Cumulative Net under(over) collection (Lines 14 + 15)	(211,530)	(268,396)	(265,091)	(275,114)	(274,087)	(267,687)	(268,066)	(262,509)	(245,136)	(220,883)	(193,511)	(164,795)	(136,029)	(136,029)

lotes:		Jan 2020 - Dec 2020
(A)	Line 7a x 5.5576% x 1/12. Based on Roe of 10.19%, and weighted income tax rate of 24.522%, expansion factor of 1.34930	5.5576%
(B)	Line 7b x 1.6303% x 1/12	1.6303%
(C.1)	Applicable Mains depreciation rate is 2.5%	2.50%
(C.2)	Applicable Services, Plastic depreciation rate is 2.54%	2.54%
(C.3)	Applicable Services, Steel depreciation rate is 2.70%	2.70%
(C.4)	Applicable Meters depreciation rate is 6.10%	6.10%
(D)	Ad Valorem Tax Rate is .75%	0.75%

Florida City Gas Attachment C, Schedule 3.1 - Cost of Capital and Ad Valorem Tax Rate January 2020 through December 2020

		Mic	lpoint	
				Revenue Expansion
AVERAGE	RATIO (%)	COST RATE (%)	WEIGHTED COST (%)	Factor Cost of Equity
DIVISIONAL CAPITAL	40.42%	10.19%	4.1189%	1.34930 5.5576%
LONG TERM DEBT	42.86%	3.72%	1.5958%	
SHORT TERM DEBT	0.93%	1.13%	0.0105%	Weighted Average Cost of Debt 1.6303%
PREFERRED STOCK	0.00%	0.00%	0.0000%	1.030376
CUSTOMER DEPOSITS	0.87%	2.74%	0.0240%	
TAX CREDITS - ZERO COST	0.00%	0.00%	0.0000%	
TAX CREDITS - WEIGHTED COST	0.00%	0.00%	0.0000%	
ACC DEF INC TAXES-ZERO COST	14.92%	0.00%		
TOTAL	100.00%		5.75%	

2018: 427101 Gen Tax Expense- Property Tax: \$ 1,803,961

2017 YE: Plant in Service Net of Goodwill: \$ 241,206,106

Applicable Ad Valorem Tax Rate: 0.75%

					2020 Actual	/ Estimated Clause	e Filing						
019 YE Surveillance (13-month ave	rage) at ROE % mid	point and adjusted t	o 48% Equity Ratio									
		Sys Per Book	Retail Per Book	Pro Rata Adj	Specific Adj.	Adj'd Retail	Cap Ratio	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Cost Rate	Weighted Cost		
Common Equity		141,914,189	141,914,189	(9,144,034)	-	132,770,156	40.28%	133,244,131	40.42%	10.19%	4.12%		
Long Term Debt		151,497,458	151,497,458	(9,761,518)		141,735,940	43.00%	141,272,065	42.86%	3.72%	1.60%		
Short Term Debt		3,298,368	3,298,368	(212,526)	-	3,085,843	0.94%	3,075,743	0.93%	1.13%	0.01%		
Cust Dep Active		3,080,323	3,080,323	(198,476)	-	2,881,847	0.87%	2,881,847	0.87%	2.74%	0.02%		
Cust Dep InActive				-			0.00%	-	0.00%	0.00%	0.00%		
nvest Tax Cr		-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%		
Deferred Inc Tax		52,519,376	52,519,376	(3,384,009)		49,135,367	14.91%	49,135,367	14.91%	0.00%	0.00%		
	Total	352,309,715	352,309,715	(22,700,562)		329,609,153	100.00%	329,609,153	100.00%		5.75%		
		nsistency and Prorat	tion Adjustments ad	justed to 48% Equity	Ratio								
LOIS TE Surveillance w	with ADFIT Col	System Per	tion Adjustments ad Consistency &	justed to 48% Equity System Per	Ratio Retail Per	Pro Rata	Specific	Adjusted	Сар	Reallocation to	Revised Cap	Cost	Weighte
Lord in Surveillance w	with ADFIT Col		-			Pro Rata Adj	Specific Adj	Adjusted Retail	Cap Ratio	Reallocation to 48% Equity Ratio		Cost Rate	Weighte Cost
Common Equity	with ADFIT Col	System Per	Consistency &	System Per	Retail Per						Cap		
	with ADFIT Col	System Per Sys Per Book	Consistency & Proration Adj.	System Per Books Adj'd	Retail Per Books	Adj	Adj	Retail	Ratio	48% Equity Ratio	Cap Ratio	Rate	Cost
Common Equity	with ADFIT Co	System Per Sys Per Book 141,914,189	Consistency & Proration Adj. (13,903)	System Per Books Adj'd 141,900,287	Retail Per Books 141,900,286.53	Adj (9,143,138)	Adj	Retail 132,757,149	Ratio 40.28%	48% Equity Ratio	Cap Ratio 40.42%	Rate 10.19%	Cost 4.1
Common Equity .ong Term Debt	with ADFIT Co	System Per Sys Per Book 141,914,189 151,497,458	Consistency & Proration Adj. (13,903) (14,842)	System Per Books Adj'd 141,900,287 151,482,616	Retail Per Books 141,900,286.53 151,482,616	Adj (9,143,138) (9,760,561)	Adj -	Retail 132,757,149 141,722,055	Ratio 40.28% 43.00%	48% Equity Ratio 133,231,077 141,258,225	Cap Ratio 40.42% 42.86%	Rate 10.19% 3.72%	Cost 4.: 1.0
Common Equity .ong Term Debt Short Term Debt	-	System Per Sys Per Book 141,914,189 151,497,458 3,298,368	Consistency & Proration Adj. (13,903) (14,842) (323)	System Per Books Adj'd 141,900,287 151,482,616 3,298,045	Retail Per Books 141,900,286.53 151,482,616 3,298,045	Adj (9,143,138) (9,760,561) (212,505)	Adj - - -	Retail 132,757,149 141,722,055 3,085,541	Ratio 40.28% 43.00% 0.94%	48% Equity Ratio 133,231,077 141,258,225 3,075,442	Cap Ratio 40.42% 42.86% 0.93%	Rate 10.19% 3.72% 1.13%	Cost 4.1 1.0
Common Equity .ong Term Debt Short Term Debt Cust Dep Active	-	System Per Sys Per Book 141,914,189 151,497,458 3,298,368	Consistency & Proration Adj. (13,903) (14,842) (323) (302)	System Per Books Adj'd 141,900,287 151,482,616 3,298,045	Retail Per Books 141,900,286.53 151,482,616 3,298,045	Adj (9,143,138) (9,760,561) (212,505)	Adj - - -	Retail 132,757,149 141,722,055 3,085,541	Ratio 40.28% 43.00% 0.94% 0.87%	48% Equity Ratio 133,231,077 141,258,225 3,075,442 2,881,564	Cap Ratio 40.42% 42.86% 0.93% 0.87%	Rate 10.19% 3.72% 1.13% 2.74%	Cost 4.: 1.0 0.0
common Equity ong Term Debt hort Term Debt cust Dep Active cust Dep InActive	-	System Per Sys Per Book 141,914,189 151,497,458 3,298,368 3,080,323 52,519,376	Consistency & Proration Adj. (13,903) (14,842) (323) (302)	System Per Books Adj'd 141,900,287 151,482,616 3,2298,045 3,080,021 - - 52,548,746	Retail Per Books 141,900,286.53 151,482,616 3,298,045 3,080,021 - 52,548,745.75	Adj (9,143,138) (9,760,561) (212,505) (198,457) - - (3,385,902)	- Adj - - -	Retail 132,757,149 141,722,055 3,085,541 2,881,564 - - 49,162,844	Ratio 40.28% 43.00% 0.94% 0.87% 0.00% 0.00% 14.92%	48% Equity Ratio 133,231,077 141,258,225 3,075,442 2,881,564 - - - 49,162,844	Cap Ratio 40.42% 42.86% 0.93% 0.87% 0.00% 0.00% 14.92%	Rate 10.19% 3.72% 1.13% 2.74% 0.00%	Cost 4.: 0.0 0.0 0.0 0.0 0.0
ommon Equity ong Term Debt hort Term Debt ust Dep Active ust Dep InActive ivest Tax Cr	Total	System Per Sys Per Book 141,914,189 151,497,458 3,298,368 3,080,323	Consistency & Proration Adj. (13,903) (14,842) (323) (302)	System Per Books Adj'd 141,900,287 151,482,616 3,298,045 3,080,021	Retail Per Books 141,900,286.53 151,482,616 3,298,045 3,080,021 -	Adj (9,143,138) (9,760,561) (212,505) (198,457) -	Adj - - - - - -	Retail 132,757,149 141,722,055 3,085,541 2,881,564	Ratio 40.28% 43.00% 0.94% 0.87% 0.00% 0.00%	48% Equity Ratio 133,231,077 141,258,225 3,075,442 2,881,564 - -	Cap Ratio 40.42% 42.86% 0.93% 0.87% 0.00% 0.00%	Rate 10.19% 3.72% 1.13% 2.74% 0.00% 0.00%	Cost 4.: 0.: 0.: 0.:

				uity ratio cap		
Investor Sources			@,	48%		
Common Equity	132,757,149	47.83%	\$	133,231,077.25	48.00%	TRUE
Long Term Debt	141,722,055	51.06%	\$	141,258,224.90	50.89%	TRUE
Short Term Debt	3,085,541	1.11%	\$	3,075,442.11	1.11%	TRUE
	277,564,744	100.00%	\$	277,564,744.26	100.00%	

 equity ratio cap

 Investor Sources
 @48%

 Common Equity
 132,770,156
 47.83%
 \$ 133,244,130.69
 48.00%
 TRUE

 Long Term Debt
 141,735,940
 51.06%
 \$ 141,272,064.82
 50.89%
 TRUE

 Short Term Debt
 3,085,843
 1.11%
 \$ 3,075,743.43
 1.11%
 TRUE

 277,591,939
 100.00%
 \$ 277,591,938.94
 100%
 \$ 277,591,938.94
 100%

Proration Adjustment a	nd Consistency Adjustment to Ref	ect Projected A	OFIT Consistent with	Actual/Estimated Yea				
					Actual/Projected	Original Projected		
		ADIT	Deprec-Related	Original Projected	Deprec-Related	Deprec-Related		Revised
	Month	Bal	ADFIT Bal	ADFIT Bal	ADFIT Activity	ADFIT Activity	Variance	ADFIT Balance
Actual	Dec-19	54,060,268	54,060,268	50,204,098				54,060,268
Actual	Jan-20	54,147,752	54,147,752	50,169,766	87,484	(34,332)	121,816	54,182,084
Actual	Feb-20	54,232,245	54,232,245	50,131,932	84,493	(37,834)	122,327	54,304,411
Actual	Mar-20	54,312,806	54,312,806	50,090,596	80,561	(41,336)	121,897	54,426,308
Actual	Apr-20	54,391,387	54,391,387	50,045,757	78,581	(44,839)	123,420	54,549,728
Actual	May-20	54,423,570	54,423,570	49,997,416	32,183	(48,341)	80,524	54,630,252
projected	Jun-20	54,428,146	54,428,146	49,945,573	4,575	(51,843)	56,419	54,686,670
projected	Jul-20	54,430,466	54,430,466	49,890,228	2,320	(55,345)	57,666	54,744,336
projected	Aug-20	54,430,310	54,430,310	49,831,380	(156)	(58,848)	58,692	54,803,028
projected	Sep-20	54,424,976	54,424,976	49,769,030	(5,333)	(62,350)	57,016	54,860,044
projected	Oct-20	54,417,437	54,417,437	49,703,178	(7,539)	(65,852)	58,313	54,918,357
projected	Nov-20	54,407,894	54,407,894	49,633,824	(9,543)	(69,354)	59,811	54,978,168
projected	Dec-20	54,393,886	54,393,886	49,536,467	(14,007)	(97,357)	83,350	55,061,518
		54,346,242	54,346,242	49,919,173	333,618	(667,631)	1,001,249	54,631,167
Revised 13-Month Aver	age 2020 ADIT Balance		54,631,167	<i>ϵ</i>				
	0 Projected Prorated ADFIT		(255,556)					
	timated Allowable ADFIT	-	54,375,611					
2020 Actual/Estimated			\$4,346,242					
	or 2020 Actual/Estimated True-up		29,369					

Florida City Gas Attachment C, Schedule 3.2 - Cost of Capital and Ad Valorem Tax Rate for Jan - Dec 2020 From: Calculation Below for Capital Structure. Cost of debt components - Dec. 2019 Surveillance Report Sch. 4 adjusted for 48% Equity Ratio January 2020 through December 2020

	System Per	Consistency &	System Per	Retail Per	Pro Rata	Specific	Adjusted	Сар	Reallocation to	Revised Cap	Cost	Weighted
	Sys Per Book	Proration Adj.	Books Adj'd	Books	Adj	Adj	Retail	Ratio	48% Equity Ratio	Ratio	Rate	Cost
Common Equity	141,914,189	(13,903)	141,900,287	141,900,287	(9,143,138)	-	132,757,149	40.28%	133,231,077	40.42%	10.19%	4.12%
Long Term Debt	151,497,458	(14,842)	151,482,616	151,482,616	(9,760,561)	-	141,722,055	43.00%	141,258,225	42.86%	3.72%	1.60%
Short Term Debt	3,298,368	(323)	3,298,045	3,298,045	(212,505)	-	3,085,541	0.94%	3,075,442	0.93%	1.13%	0.01%
Cust Dep Active	3,080,323	(302)	3,080,021	3,080,021	(198,457)	-	2,881,564	0.87%	2,881,564	0.87%	2.74%	0.02%
Cust Dep InActive	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	52,519,376	29,369	52,548,746	52,548,746	(3,385,902)	-	49,162,844	14.92%	49,162,844	14.92%	0.00%	0.00%
Total	352,309,715	-	352,309,715	352,309,715	(22,700,562)	-	329,609,153	100.00%	329,609,153	100.00%		5.75%

Florida City Gas Attachment C, Schedule 3.3 - Calculation of Interest Provision January 2020 through December 2020

2020 Interest Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total
1. Beginning True-up Amount	(211,530)	(268,396)	(265,091)	(275,114)	(274,087)	(267,687)	(268,066)	(262,509)	(245,136)	(220,883)	(193,511)	(164,795)	(136,029)
2. Ending True-up Amount Before Interest	(268,079)	(264,746)	(274,729)	(273,843)	(267,649)	(268,042)	(262,486)	(245,114)	(220,862)	(193,493)	(164,779)	(136,016)	(136,029)
3. Total of Beginning & Ending True-up	(479,608)	(533,143)	(539,820)	(548,957)	(541,736)	(535,729)	(530,552)	(507,623)	(465,998)	(414,375)	(358,290)	(300,811)	(272,058)
4. Average True-up Amount (50% of Line 3)	(239,804)	(266,571)	(269,910)	(274,478)	(270,868)	(267,864)	(265,276)	(253,812)	(232,999)	(207,188)	(179,145)	(150,405)	(136,029)
5. Interest Rate-First day of reporting business month	1.59%	1.59%	1.51%	1.91%	0.22%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	
6. Interest Rate-First day of subsequent business month	1.59%	1.51%	1.91%	0.22%	0.11%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	0.10%	
7. Total (Line 5 & 6)	3.18%	3.10%	3.42%	2.13%	0.33%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.21%	0.00%
8. Average Interest Rate (50 % of Line 7)	1.59%	1.55%	1.71%	1.07%	0.17%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.11%	0.00%
9. Monthly Average Interest Rate (Line 8/12)	0.133%	0.129%	0.143%	0.089%	0.014%	0.009%	0.009%	0.009%	0.009%	0.009%	0.009%	0.009%	0.000%
10. Interest Provision for the month (Line 4 *Line 9)	(318)	(344)	(385)	(244)	(37)	(23)	(23)	(22)	(20)	(18)	(16)	(13)	

Totals may not match Revenue Req due to rounding

Florida City Gas Attachment C, Schedule 4 - SAFE Program Revenue Requirement January 2021 through December 2021

		Beginning of Period	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
Line	Description	Amount	January-21	February-21	March-21	April-21	May-21	June-21	July-21	August-21	September-21	October-21	November-21	December-21	End of Period Total
1.	Investments														
	a. Eligible Replacements - Mains	14,320,729	367,630	993,596	1,076,600	378,214	398,757	1,018,912	1,018,743	702,423	308,636	179,025	182,820	71,168	21,017,252
	b. Eligible Replacements - Services, Plastic	2,566,058	157,244	77,940	498,508	631,001	543,852	335,362	510,532	567,602	388,784	241,587	196,012		6,714,482
	c. Eligible Replacements - Services, Steel	690													690
	d. Eligible Replacements - Meters	340,451													340,451
	e. Land Rights		-				-	-			-			-	
		17,227,927	524,874	1,071,536	1,575,108	1,009,215	942,608	1,354,274	1,529,275	1,270,025	697,421	420,612	378,832	71,168	28,072,875
2.a	Gross Plant-in-Service/Depreciation Base - Mains	14,320,729	14,688,358	15,681,955	16,758,555	17,136,769	17,535,526	18,554,437	19,573,180	20,275,603	20,584,239	20,763,264	20,946,084	21,017,252	21,017,252
2.b	Gross Plant-in-Service/Depreciation Base - Services, Plastic	2,566,058	2,723,302	2,801,242	3,299,749	3,930,751	4,474,602	4,809,965	5,320,497	5,888,099	6,276,884	6,518,470	6,714,482	6,714,482	6,714,482
2.c	Gross Plant-in-Service/Depreciation Base - Services, Steel	690	690	690	690	690	690	690	690	690	690	690	690	690	690
2.d	Gross Plant-in-Service/Depreciation Base - Meters	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451	340,451
2.e	Gross Plant In-Service-Land Rights	-	, .	, .	, .						, .				
3.	Less: Accumulated Depreciation	(452,530)	(490,627)	(530,959)	(574,590)	(620,344)	(668,079)	(718,648)	(772.419)	(828,855)	(886,757)	(945,544)	(1,005,126)	(1.064.856)	(1.064.856)
4.	CWIP - NonInterest Bearing	21,463	262.437	535,768	787,554	504.607	471.304	677.137	764,638	635,012	348.710	210,306	189.416	35.584	35,584
5.	Net Book Value (Lines 2 + 3 + 4)	16.796.860	17.524.611	18,829,146	20.612.410	21.292.924	22.154.494	23,664,032	25.227.037	26.311.000	26.664.217	26.887.638	27.185.998	27.043.603	27.043.603
2.	Net book voice (Enes 2 + 3 + 4)	10,750,000	17,524,011	10,020,140	20,012,410	21,232,324	22,234,434	23,004,032	23,227,037	20,311,000	20,004,217	20,007,000	27,205,550	27,043,003	21,043,003
6.	Average Net Investment		17,160,735	18,176,878	19,720,778	20,952,667	21,723,709	22,909,263	24,445,535	25,769,019	26,487,609	26,775,927	27,036,818	27,114,800	
7.	Return on Average Net Investment														
	a. Equity component Grossed up for taxes-reduced for tax reform (A)		79,485	84,192	91,343	97,049	100,620	106,111	113,227	119,357	122,685	124,021	125,229	125,590	1,288,910
	b. Debt component (B)		23,316	24,697	26,794	28,468	29,516	31,126	33,214	35,012	35,988	36,380	36,734	36,840	378,085
8.	Investment Expenses														
	a. Depreciation (C)		38,097	40,332	43,630	45,754	47,736	50,568	53,771	56,436	57,902	58,786	59,582	59,730	612,326
	b. Amortization		-	-	-	-	-	-	-		-	-	-	-	
	c. Property Taxes (D)		25,938	27,474	29,808	31,670	32,835	34,627	36,949	38,950	40,036	40,472	40,866	40,984	420,609
	d. Other	_	-	-	-	-	-	-	-	-	-	-	-	-	-
9.	Revenue Requirements (Lines 7 + 8)	-	166,837	176,695	191,575	202,940	210,707	222,433	237,161	249,755	256,612	259,659	262,412	263,145	2,699,930
10.	Collections		(213,658.45)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(213,658)	(2,563,901)
11.	Net under(over) collection		(46,822)	(36,964)	(22,083)	(10,718)	(2,952)	8,775	23,503	36,096	42,953	46,000	48,753	49,487	
11	a. Cumulative Net under(over) collection		(182,851)	(219,814)	(241,898)	(252,616)	(255,568)	(246,793)	(223,290)	(187,194)	(144,241)	(98,240)	(49,487)	(0)	(0)
12	Interest		-	-	-	-	-	-	-	-	-	-	-	-	-
13	Cumulative Net under(over): SAFE Clause	(136,029)	(182,851)	(219,814)	(241,898)	(252,616)	(255,568)	(246,793)	(223,290)	(187,194)	(144,241)	(98,240)	(49,487)	(0)	(0)
Notes:		Jan 2021 - Dec 2021													
(A)	Line 6 x 5.5582% x 1/12. Based on ROE of 10.19%, and weighted income tax rate of 24.522%, expansion factor of 1.34930. See Attachment C, Schedule 5.1.	5.5582%													

(B)	Line 6 x 1.6304% x 1/12. See Attachment C, Schedule 5.1.	1.6304%
(C.1)	Applicable Mains depreciation rate is 2.5%	2.50%
(C.2)	Applicable Services, Plastic depreciation rate is 2.54%	2.54%
(C.3)	Applicable Services, Steel depreciation rate is 2.70%	2.70%
(C.4)	Applicable Meters depreciation rate is 6.10%	6.10%
(D)	Ad Valorem Tax Rate is 1.81%	1.81%

Under/(Over) Collection as of 2020	(136,029)
2021 Revenue Requirement	2,699,930
Total	2,563,901

Florida City Gas Attachment C, Schedule 5.1 - Cost of Capital and Ad Valorem Tax Rate for 2021 January 2021 through December 2021

					Midpoint	_
Line No.		AVERAGE	RATIO (%)	COST RATE (%)	WEIGHTED COST (%)	Revenue Expansion Factor Cost of Equity
	1	EQUITY CAPITAL	40.42%	10.19%	4.1193%	1.34930 5.5582%
	2					
	3	LONG TERM DEBT	42.86%	3.72%	1.5959%	
	4					
	5	SHORT TERM DEBT	0.93%	1.13%	0.0105%	Weighted Average Cost of Debt
	6					1.6304%
		PREFERRED STOCK	0.00%	0.00%	0.0000%	
	8					
		CUSTOMER DEPOSITS	0.87%	2.74%	0.0240%	
	10					
		TAX CREDITS - ZERO COST	0.00%	0.00%	0.0000%	
	12	TAX CREDITS - ZERO COST	0.00%	0.00%	0.0000%	
	12	TAX CREDITS - WEIGHTED				
	13	COST	0.00%	0.00%	0.0000%	
	14	0001	0.00%	0.00%	0.000070	
		ACC DEF INC TAXES-ZERO				
	15	COST	14.91%	0.00%	0.0000%	
		TOTAL	100.00%		5.75%	

Ad Valorem Tax Rate Calculation

2019 Property Tax Expense	\$ 2,080,127
2019 Property Value	\$ 114,683,743
Applicable Ad Valorem Tax Rate:	1.8138%

2021 Clause Projection Filing												
2019 YE Surveillance (13	3-month average) at ROE %	6 midpoint and adjusted to	o 48% Equity Ratio			-						
	Sys Per Book	Retail Per Book	Pro Rata Adj	Specific Adj.	Adj'd Retail	Cap Ratio	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Cost Rate	Weighted Cost		
Common Equity	141,914,189	141,914,189	(9,144,034)	-	132,770,156	40.28%	133,244,131	40.42%	10.19%	4.12%		
Long Term Debt	151,497,458	151,497,458	(9,761,518)	-	141,735,940	43.00%	141,272,065	42.86%	3.72%	1.60%		
Short Term Debt	3,298,368	3,298,368	(212,526)	-	3,085,843	0.94%	3,075,743	0.93%	1.13%	0.01%		
Cust Dep Active	3,080,323	3,080,323	(198,476)	-	2,881,847	0.87%	2,881,847	0.87%	2.74%	0.02%		
Cust Dep InActive	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%		
Invest Tax Cr			-	-	-	0.00%	-	0.00%	0.00%	0.00%		
Deferred Inc Tax	52,519,376	52,519,376	(3,384,009)	-	49,135,367	14.91%	49,135,367	14.91%	0.00%	0.00%		
Total	352,309,715	352,309,715	(22,700,562)	-	329,609,153	100.00%	329.609.153	100.00%		5.75%		
									pretax WACC	7.19%		
2019 YE Surveillance wi	ith ADFIT Consistency and F	Proration Adjustments adj		Ratio					pretax WACC	7.19%		
2019 YE Surveillance wi	ith ADFIT Consistency and F System Per	Proration Adjustments adj		Ratio Retail Per	Pro Rata	Specific	Adjusted	Cap	Reallocation to	7.19% Revised Cap	Cost	Weighte
2019 YE Surveillance wi			justed to 48% Equity I			Specific Adj	Adjusted Retail	Cap Ratio			Cost Rate	Weighter Cost
2019 YE Surveillance wi	System Per	Consistency &	usted to 48% Equity I	Retail Per	Pro Rata				Reallocation to 48% Equity	Revised Cap		Cost
_	System Per Sys Per Book	Consistency & Proration Adj.	justed to 48% Equity I System Per Books Adj'd	Retail Per Books	Pro Rata Adj	Adj	Retail	Ratio	Reallocation to 48% Equity Ratio	Revised Cap Ratio	Rate	Cost 4.12
Common Equity	System Per Sys Per Book 141,914,189	Consistency & Proration Adj.	usted to 48% Equity I System Per Books Adj'd 141,914,189	Retail Per Books 141,914,189.35	Pro Rata Adj (9,144,034)	Adj	Retail 132,770,156	Ratio 40.28%	Reallocation to 48% Equity Ratio 133,244,131	Revised Cap Ratio 40.42%	Rate 10.19%	Cost 4.12 1.60
Common Equity	System Per Sys Per Book 141,914,189 151,497,458	Consistency & Proration Adj.	usted to 48% Equity I System Per Books Adj'd 141,914,189 151,497,458	Retail Per Books 141,914,189.35 151,497,458	Pro Rata Adj (9,144,034) (9,761,518)	Adj - -	Retail 132,770,156 141,735,940	Ratio 40.28% 43.00%	Reallocation to 48% Equity Ratio 133,244,131 141,272,065	Revised Cap Ratio 40.42% 42.86%	Rate 10.19% 3.72%	Cost 4.12 1.60 0.01
Common Equity Long Term Debt Short Term Debt	System Per Sys Per Book 141,914,189 151,497,458 3,298,368	Consistency & Proration Adj.	usted to 48% Equity I System Per Books Adj'd 141,914,189 151,497,458 3,298,368	Retail Per Books 141,914,189.35 151,497,458 3,298,368	Pro Rata Adj (9,144,034) (9,761,518) (212,526)	Adj - -	Retail 132,770,156 141,735,940 3,085,843	Ratio 40.28% 43.00% 0.94%	Reallocation to 48% Equity Ratio 133,244,131 141,272,065 3,075,743	Revised Cap Ratio 40.42% 42.86% 0.93%	Rate 10.19% 3.72% 1.13%	Cost 4.12 1.60 0.01 0.02
Common Equity Long Term Debt Short Term Debt Cust Dep Active	System Per Sys Per Book 141,914,189 151,497,458 3,298,368	Consistency & Proration Adj.	usted to 48% Equity I System Per Books Adj'd 141,914,189 151,497,458 3,298,368	Retail Per Books 141,914,189.35 151,497,458 3,298,368	Pro Rata Adj (9,144,034) (9,761,518) (212,526)	Adj - -	Retail 132,770,156 141,735,940 3,085,843	Ratio 40.28% 43.00% 0.94% 0.87%	Reallocation to 48% Equity Ratio 133,244,131 141,272,065 3,075,743 2,881,847	Revised Cap Ratio 40.42% 42.86% 0.93% 0.87%	Rate 10.19% 3.72% 1.13% 2.74%	Cost 4.12 1.60 0.01 0.02 0.00
Common Equity Long Term Debt Short Term Debt Cust Dep Active Cust Dep InActive	System Per Sys Per Book 141,914,189 151,497,458 3,298,368	Consistency & Proration Adj.	usted to 48% Equity I System Per Books Adj'd 141,914,189 151,497,458 3,298,368	Retail Per Books 141,914,189.35 151,497,458 3,298,368	Pro Rata Adj (9,144,034) (9,761,518) (212,526)	Adj - -	Retail 132,770,156 141,735,940 3,085,843	Ratio 40.28% 43.00% 0.94% 0.87% 0.00%	Reallocation to 48% Equity Ratio 133,244,131 141,272,065 3,075,743 2,881,847	Revised Cap Ratio 40.42% 42.86% 0.93% 0.87% 0.00%	Rate 10.19% 3.72% 1.13% 2.74% 0.00%	Weighted Cost 4.12 1.60 0.01 0.02 0.00 0.00 0.00 0.00

		e	quity ratio cap		
Investor Sources		6	48%		
Common Equity	132,770,156	47.83%	133,244,130.69	48.00%	TRU
Long Term Debt	141,735,940	51.06%	141,272,064.82	50.89%	TRI
Short Term Debt	3,085,843	1.11% \$	3,075,743.43	1.11%	TRI
	277,591,939	100.00%	277,591,938.94	100%	
Investor Sources			juity ratio cap		
Investor Sources	122 770 156	6	48%	49.00%	TP
Common Equity	132,770,156	e 47.83%	48% 133,244,130.69	48.00%	
	132,770,156 141,735,940 3.085,843	6	48% 133,244,130.69 141,272,064.82	48.00% 50.89% 1.11%	TRI TRI

7.19%

pretax WACC

		\					Prorated	Prorated
		ADIT	Deprec-Related	Deprec-Related	Days to	Future Days	Deprec-Related	Deprec-Related
	Month	Bal	ADFIT Bal *	ADFIT Activity	Prorate	in Period	ADFIT Activity	ADFIT Bal
projected	Dec-20	54,086,715	54,086,715					54,086,715
projected	Jan-21	54,163,275	54,163,275	76,560	31	335	70,267	54,156,982
projected	Feb-21	54,237,656	54,237,656	74,381	28	307	62,562	54,219,544
projected	Mar-21	54,309,855	54,309,855	72,199	31	276	54,594	54,274,138
projected	Apr-21	54,379,872	54,379,872	70,017	30	246	47,190	54,321,328
projected	May-21	54,447,732	54,447,732	67,860	31	215	39,973	54,361,300
projected	Jun-21	54,513,385	54,513,385	65,653	30	185	33,276	54,394,576
projected	Jul-21	54,576,831	54,576,831	63,446	31	154	26,769	54,421,345
projected	Aug-21	54,638,120	54,638,120	61,289	31	123	20,654	54,441,999
projected	Sep-21	54,697,227	54,697,227	59,107	30	93	15,060	54,457,059
projected	Oct-21	54,754,152	54,754,152	56,925	31	62	9,669	54,466,728
projected	Nov-21	54,808,895	54,808,895	54,743	30	32	4,799	54,471,528
projected	Dec-21	54,836,955	54,836,955	28,061	31	1	77	54,471,605
		54,496,205	54,496,205	750,240	365		384,890	54,471,605
2019 YE Surv B	al. (13 mo. Avg.)	52,519,376	52,519,376				13 Mo Avg Bal	> 52,519,376
Consistency/Pr	oration Total Adjustment			<u> </u>			Proration Adj.	

Florida City Gas							
Attachment C, Schedule 5.2 - Cost of Capital and Ad Valorem Tax Rate for 2021							
January 2021 through December 2021							
2019 YE Surveillance with ADFIT Consistency and Proration Adjustments adjusted to 48% Equity Ratio							

`	System Per	Consistency &	System Per	Retail Per	Pro Rata	Specific	Adjusted	Сар	Reallocation to	Revised Cap	Cost	Weighted
	Sys Per Book	Proration Adj.	Books Adj'd	Books	Adj	Adj	Retail	Ratio	48% Equity Ratio	Ratio	Rate	Cost
Common Equity	141,914,189	-	141,914,189	141,914,189	(9,144,034)	-	132,770,156	40.28%	133,244,131	40.42%	10.19%	4.12%
Long Term Debt	151,497,458	-	151,497,458	151,497,458	(9,761,518)	-	141,735,940	43.00%	141,272,065	42.86%	3.72%	1.60%
Short Term Debt	3,298,368	-	3,298,368	3,298,368	(212,526)	-	3,085,843	0.94%	3,075,743	0.93%	1.13%	0.01%
Cust Dep Active	3,080,323	-	3,080,323	3,080,323	(198,476)	-	2,881,847	0.87%	2,881,847	0.87%	2.74%	0.02%
Cust Dep InActive	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Invest Tax Cr	-	-	-	-	-	-	-	0.00%	-	0.00%	0.00%	0.00%
Deferred Inc Tax	52,519,376	-	52,519,376	52,519,376	(3,384,009)	-	49,135,367	14.91%	49,135,367	14.91%	0.00%	0.00%
Total	352,309,715	-	352,309,715	352,309,715	(22,700,562)	-	329,609,153	100.00%	329,609,153	100.00%		5.75%

Florida City Gas Attachment C, Schedule 6 - 2021 SAFE Program Rates January 2021 through December 2021

	Percentage Allocation to	evenue to be ollected From	Total Annual	С	Monthly ustomer
Class	Customer Class	Rate Class	Billing Units (1)	S	urcharge
RS-1	34.29%	\$ 879,112	477,680	\$	1.84
RS-100	55.43%	\$ 1,421,227	772,247	\$	1.84
RS-600	1.00%	\$ 25,746	13,989	\$	1.84
GS-1	4.68%	\$ 119,958	65,181	\$	1.84
GS-6K	3.78%	\$ 96,946	28,237	\$	3.43
GS-25K	0.63%	\$ 16,233	4,728	\$	3.43
GS-120K	0.16%	\$ 4,019	1,171	\$	3.43
GS-1250K	0.01%	\$ 247	72	\$	3.43
GS-11M	0.00%	\$ 41	12	\$	3.43
GS-25M	0.00%	\$ 41	12	\$	3.43
Gas Lighting	0.01%	\$ 331.27	180	\$	1.84
Total	100%	\$ 2,563,901			
2021 Revenue Requirement		\$ 2,699,930			
2020 Projected Over-Recovery	/	\$ (136,029)			

Note:

(1) - billing units for 12 months ending December 2021

Florida City Gas Attachment C, Schedule 7 - Pipe Allocated to all Customers January 2021 through December 2021

All Customers

Material	Mileage	Footage	Currnet Budget Cost per Foot	Total Cost
2"	254.5	1,343,760	\$ 53.98	\$72,536,165
Grand Total	254.5	1,343,760		\$72,536,165

Larger Customers Only

Material	Mileage	Footage	Incremental Cost per Foot	Total Cost		
4"	45.3	239,184	\$ 6.59	\$1,576,223		
Grand Total	254.5	239,184		\$1,576,223		

Billing Unit Allocation Percentages

Class	Annual Billing Units	Minimum Size 2" Pipe Cost	Incremental 4" Pipe Cost	Total	Percentage Allocation
RS-1	477,680	25,411,693.12		\$ 25,411,693	34.3%
RS-100	772,247	41,082,123.90		\$ 41,082,124	55.4%
RS-600	13,989	744,213.06		\$ 744,213	1.0%
GS-1	65,181	3,467,514.97		\$ 3,467,515	4.7%
GS-6K	28,237	1,502,143.46	\$1,300,195.00	\$ 2,802,338	3.8%
GS-25K	4,728	251,521.06	\$217,706.52	\$ 469,228	0.6%
GS-120K	1,171	62,272.53	\$53,900.60	\$ 116,173	0.2%
GS-1250K	72	3,830.27	\$3,315.33	\$ 7,146	0.0%
GS-11M	12	638.38	\$552.55	\$ 1,191	0.00161%
GS-25M	12	638.38	\$552.55	\$ 1,191	0.00161%
Gas Lighting	180	9,575.67		\$ 9,576	0.0%
Total	1,363,508	72,536,165	\$1,576,223	\$ 74,112,387	100.0%

Florida City Gas

		2019 FINAL			
	Real Property	Personal Property			
County	Value	Value	Total Value	Rate	Тах
Brevard County	\$1,408,820	\$26,371,840	\$27,780,660	1.60%	\$443,115
Broward County	\$0	\$1,390,001	\$1,390,001	2.00%	\$27,801
Hendry County	\$2,200	\$1,490,554	\$1,492,754	1.75%	\$26,113
Indian River County	\$3,922	\$2,046,307	\$2,050,229	1.46%	\$29,985
Martin County	\$0	\$117,999	\$117,999	1.72%	\$2,030
Miami Dade	\$6,025,626	\$58,991,424	\$65,017,050	1.83%	\$1,186,856
Palm Beach County	\$48,392	\$6,720,364	\$6,768,756	1.76%	\$119,107
St Lucie County	\$363,500	\$9,702,794	\$10,066,294	2.44%	\$245,121
	\$7,852,460	\$106,831,283	\$114,683,743		\$2,080,127

FINAL EFFECTIVE TAX RATE 1.8138%

2020 PROJECTION											
	Real Property	Personal Property									
County	Value	Value	Total Value	Rate	Тах						
Brevard County	\$1,408,820	\$37,243,623	\$38,652,443	1.60%	\$618,066						
Broward County	\$0	\$1,894,108	\$1,894,108	2.01%	\$37,978						
Hendry County **	\$2,200	\$2,076,339	\$2,078,539	1.75%	\$36,452						
Indian River County	\$3,922	\$2,723,705	\$2,727,627	1.47%	\$39,991						
Martin County	\$0	\$43,432	\$43,432	1.73%	\$749						
Miami Dade **	\$6,025,626	\$88,545,394	\$94,571,020	1.83%	\$1,730,665						
Palm Beach County	\$48,392	\$4,752,918	\$4,801,310	1.76%	\$84,698						
St Lucie County	\$363,500	\$8,242,403	\$8,605,903	2.44%	\$210,084						
	\$7,852,460	\$145,521,922	\$153,374,382		\$2,758,683						

EST EFFECTIVE TAX RATE 1.7987%

NOTE: 2020 rate is increased by 0.25% over 2019 / Hendry & Miami Dade have final Personal Property values per county email Notices of final values and proposed 2020 taxes will come out the 3rd week of August.

2019 Interest Calculation	January	February	March	April	May	June	July	August	September	October	November	December	Total	
1. Beginning True-up Amount	(338,727)	(362,148)	(379,758)	(389,077)	(398,590)	(429,096)	(413,323)	(395,631)	(374,647)	(347,844)	(305,881)	(263,701)	(211,530)	
2. Ending True-up Amount Before Interest	(361,430)	(379,011)	(388,301)	(397,794)	(428,263)	(412,499)	(394,875)	(373,969)	(347,242)	(305,386)	(263,313)	(211,213)	(216,170)	
3. Total of Beginning & Ending True-up	(700,157)	(741,159)	(768,059)	(786,872)	(826,852)	(841,595)	(808,197)	(769,599)	(721,889)	(653,229)	(569,195)	(474,914)	(427,700)	
4. Average True-up Amount (50% of Line 3)	(350,078)	(370,579)	(384,030)	(393,436)	(413,426)	(420,798)	(404,099)	(384,800)	(360,944)	(326,615)	(284,597)	(237,457)	(213,850)	
5. Interest Rate-First day of reporting business month	2.50%	2.42%	2.42%	2.43%	2.42%	2.42%	2.28%	2.21%	2.02%	1.98%	1.66%	1.61%		
6. Interest Rate-First day of subsequent business month	2.42%	2.42%	2.43%	2.42%	2.42%	2.28%	2.21%	2.02%	1.98%	1.66%	1.61%	1.59%		
7. Total (Line 5 & 6)	4.92%	4.84%	4.85%	4.85%	4.84%	4.70%	4.49%	4.23%	4.00%	3.64%	3.27%	3.20%	0.00%	
8. Average Interest Rate (50 % of Line 7)	2.46%	2.42%	2.43%	2.43%	2.42%	2.35%	2.25%	2.12%	2.00%	1.82%	1.64%	1.60%	0.00%	
9. Monthly Average Interest Rate (Line 8/12)	0.205%	0.202%	0.202%	0.202%	0.202%	0.196%	0.187%	0.176%	0.167%	0.152%	0.136%	0.133%	0.000%	
10. Interest Provision for the month (Line 4 *Line 9)	(718)	(747)	(776)	(795)	(834)	(824)	(756)	(678)	(602)	(495)	(388)	(317)	-	(7,929.45)
Prior Interest	(717.66)	(747.34)	(776.15)	(795.34)	(834.27)	(825.04)	(757.65)	(680.67)	(604.94)	(499.50)	(392.58)	(322.56)		(7,953.68)
Adjustment	-	-	(0.09)	(0.27)	(0.53)	(0.97)	(1.64)	(2.46)	(3.36)	(4.13)	(4.82)	(5.95)		24.23

1	NET OPERATING INCOME MULTIPLIER	COMMISSION APPROVED 9/30/04 DOCKET NO. 030560- GU	APPROVED 9/30/04 DOCKET NO. 030560-GU - Updated for Reduced Tax Rate	10/23/2017 DOCKET NO. 20170179-GU - Updated for both Federal and State Tax Rate
2	REVENUE REQUIREMENT	100.00	100.00	100.00
3	REGULATORY ASSESSMENT RATE	0.5000	0.5000	0.5000
4	BAD DEBT RATE	1.3103	1.3103	0.4382
5	NET BEFORE INCOME TAXES (2)-(3)-(4)	98.1897	98.1897	99.0618
6	STATE INCOME TAX RATE	5.5	5.5	4.458
7	STATE INCOME TAX (5 X 6)	5.4004	5.4004	4.4162 8.8742
8	NET BEFORE FEDERAL INCOME TAX (7)-(8)	92.7893	92.7893	94.6456
9	FEDERAL INCOME TAX RATE	0.34	0.21	0.21
10	FEDERAL INCOME TAX (9 X 10)	31.5484	19.4858	19.8756
11	REVENUE EXPANSION FACTOR (9)-(12)	61.2409	73.3035	74.7700
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 12)	1.6329	1.3642	1.3374

7+5		January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	2020 Total
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Rudget	Rudget	Budget	Rudget	
(Plant) Eligible Replacements - Mains	\$	708,400.16	\$ 229,967.35	\$ 1,430,540.15	\$ 360,694.29	\$ 197,014.50	\$ 476,642.03	\$ 1,045,586.15	\$ 392,895.18	\$ 1,430,702.62	\$ 917,576.35	\$ 460,578.78	\$ 47,452.88	\$ 7,698,050.45
(Plant) Eligible Replacements - Services	\$	275,667.00	\$ 231,813.42	\$ 200,153.83	\$ 106,594.92	\$ 253,199.40	\$ 71,456.28	\$ 37,248.66	\$ 177,507.08	\$ 263,946.21	\$ 640,652.46	\$ 279,640.34	\$ 298,666.96	\$ 2,836,546.56
	ja:	to Jul - from SAP	KDB1. Aug to Dec - pr	ojections.									Total	\$ 10,534,597.00
2021		January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	2021 Total
		188,775,29	\$ 819,765,85	\$ 991475.56	5 362,319,29	\$ 330,342,09	5 784,231,76	\$ 979,815.44	5 692,325,05	\$ 162.436.30	\$ 77.085.01	< 140.030.40	5 1.333.76	5 5.479.916
Commissioned Mains (5)	1	154 703 14	\$ 76725.45	\$ 490,738,36	5 621.166.77	\$ 535,375,56	\$ 330,135,67	\$ 502,575,61	5 556 756 13	\$ 382,724,84	\$ 237,821.38	\$ 192,957,26	4 1,451.70	5 A093 720
Commissioned Services (5) Commissioned Ene, PR + Sew (5)	2	154,794.14	5 158,344,87	5 68,345,69	\$ 621,566.77 \$ 10,000.00	5 62,200,00	\$ 218,800.00	\$ \$20,575.61 \$ 23,050.00	5 59,56,14 5 59,150,00	5 141 250 00	5 247,821.48 5 99,150.00	\$ 192,957,24	5 68,725,00	5 4,084,770
Commissioned Ling, PK + Sew (5)	2	5,729.62	5 158,466.87	5 16,270,13	5 10,000.00 5 5 804.57	5 6214.74	5 218,800.00	5 24,050.00 5 15,977.40	5 59,150.00 5 10.947.45	5 141,450.00 5 A 810.12	5 99,150.00 5 2,790.16	\$ 2649.30	5 L1029.17	5 1,112,241
Commissioned Services Overhead (5)	2	3,729.62	5 12(40)-48	5 16/79.14	5 5,894.57 5 9,834.33	5 6,256.74	5 15,880.02		S 8,846,25		5 2,790.05	5 2,649.40 5 3,654.91	5 1,304.17	5 101,67
Commissioned services Overhead (5)	2	2,650.69	\$ 1,216.72	2 1,767.00	> 9,846.44	5 8,476.68	\$ \$,226.72	\$ 7,456.79	\$ 8,846.25	2 6,059.45	\$ 4,00.20	\$ 4054.91	· · ·	P0199
Plant-In-Service with OH		524,873,74	\$ 1.071.536.37	5 1.575.108.13	5 1.009.214.86	5 942.608.47	5 1.354.274.15	\$ 1.529,275.24	5 1.270.024.88	5 697.420.64	\$ 420,611.74	5 278,831,94	5 71.357.94	
Cumulative Plant-In-Service with OH	\$	\$24,873.74	\$ 1,596,410.10	\$ 3,171,518.23	\$ 4,180,733.09	\$ 5,123,341.57	\$ 6,477,615.72	\$ 8,006,890.96	\$ 9,276,915.85	\$ 9,974,336.49	\$ 10,394,948.23	\$ 10,773,780.17	\$ 10,844,948.11	
	Mains S	367,630	\$ 993,596	\$ 1,076,600	\$ 378,214	\$ 398,757	\$ 1,018,912	\$ 1,018,743	\$ 702,423				\$ 71,168	
	Service \$	157,244	\$ 77,940	\$ 498,508	\$ 631,001	\$ \$43,852	\$ 335,362	\$ \$10,532	\$ \$67,602	\$ 388,784	\$ 241,587	\$ 196,012	ş -	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	Budget	Budget	Budget	Budget	Budget	
745		Jan-19	Feb-19	Mar-19	Apr-19	Mav-19	Jun-19	aul-19	Aug-19	Sec-19	Oct-19	Nov-19	Dec-19	Total
745 (Plant) Eligible Replacements - Mains		Jan-19 79,297.56	Feb-19 \$ 630,775.96	Mar-19 \$ (535,085.26)	Apr-19 \$ 1,486,144.34	Mav-19 \$ 838,924.50	Jun-19 \$ 1,452,666.80	34-19 \$ \$78,184.72	Aug-19 \$ 1,235,205.91	Sec-19 \$ 1,156,711.51	Oct-19 \$ 900,540.84	Nov-19 \$ \$52,409.62	Dec-19 \$ 220,894.31	\$ 8,597,672.81
7+5 (Plant) Eligible Replacements - Mains (Plant) Eligible Replacements - Services	5	Jan-19 79,297.56 265,694.56	Feb-19 \$ 630,776.96 \$ 51,225.84	Mar-19 \$ (535,085.26) \$ (6,062.00)	Apr-19 \$ 1,486,144.34 \$ 235,880.30	Mav-19 \$ 838,924.50	Jun-19 \$ 1,452,666.80	aul-19	Aug-19	Sec-19	Oct-19	Nov-19 \$ 552,409.62 \$ 596,005.45	Dec-19 \$ 220,894.31 \$ 175,500.29	\$ 8,597,672.81 \$ 2,890,009.42
	5	Jan-19 79,297.56 265,694.56	Feb-19 \$ 630,776.96 \$ 51,225.84	Mar-19 \$ (535,085.26)	Apr-19 \$ 1,486,144.34 \$ 235,880.30	Mav-19 \$ 838,924.50	Jun-19 \$ 1,452,665.80	34-19 \$ \$78,184.72	Aur-19 \$ 1,235,205.91	Sec-19 \$ 1,156,711.51	Oct-19 \$ 900,540.84	Nov-19 \$ 552,409.62 \$ 596,005.45	Dec-19 \$ 220,894.31	\$ 8,597,672.81
(Plant) Eligible Replacements - Services	5	Jan-19 79,297.56 265,694.56	Feb-19 \$ 630,776.96 \$ 51,225.84	Mar-19 \$ (535,085.26) \$ (6,062.00)	Apr-19 \$ 1,486,144.34 \$ 235,880.30	Mav-19 \$ 838,924.50	Jun-19 \$ 1,452,665.80	34-19 \$ \$78,184.72	Aur-19 \$ 1,235,205.91	Sec-19 \$ 1,156,711.51	Oct-19 \$ 900,540.84	Nov-19 \$ 552,409.62 \$ 596,005.45	Dec-19 \$ 220,894.31 \$ 175,500.29	\$ 8,597,672.81 \$ 2,890,009.42
(Plant) Eligible Replacements - Services	5	Jan-19 79,297.56 265,694.56 1 to Jul, are taken	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power	Mar-19 \$ (535,085.26) \$ (6,062.00) plant. Aug thru Dec a	Apr-19 \$ 1,486,144.34 \$ 235,880.30 re projections	Mav-19 \$ 838,924.50 \$ 296,067.56	km-19 \$ 1,452,666.80 \$ 91,423.23	346-19 \$ 578,184.72 \$ 68,317.00	Aur-19 \$ 1,236,206.91 \$ 308,480.56	5ep-19 \$ 1,156,711.51 \$ 365,539.54	0xt-19 \$ 900,540.84 \$ 441,936.08	Nov-19 \$ 552,409.62 \$ 596,006.46	Dec-19 \$ 220,894.31 \$ 175,500.29 Total	\$ 8,597,672,81 \$ 2,890,009,42 \$ 11,487,682,23
(Plant) Eligible Replacements - Services 2020 Maeth	5	Jan-19 79,297.55 265,694.55 1 to Jul, are taken Jan-20	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power Feb-20	Mar-19 \$ (535,085.26) \$ (6,062.00) plant. Aug thru Dec a Mar-20	Apr-19 \$ 1,486,144.34 \$ 235,880.30 re projections Apr-20	Mav-19 \$ 838,924.50 \$ 296,067.56 May-20	3un-19 \$ 1,452,666.80 \$ 91,421.23 Jun-20	346-29 \$ 578,184.72 \$ 68,317.00 346-20	Aur-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20	5ep-20	Oct-29 \$ 900,540,84 \$ 441,936,08 Oct-20	Nov-19 \$ 552,409.62 \$ 596,005.45 Nov-20	Dec-19 \$ 220,894.31 \$ 175,500.29 Total Dec-20	\$ 8,597,672.81 \$ 2,850,009.42 \$ 11,487,682.23 2020 Total
(Plant) Eligible Replacements - Services 2020 Month Commissioned Mains (5)	5	Jan-29 78,297.56 265,694.56 n to Jul, are taken Jan-20 351,388	Feb-19 \$ 630,778.96 \$ 51,225.84 directly from power Feb-20 \$ 1,041,397	Mar-19 \$ (535,085.26) \$ (6,052.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706	Apr-19 \$ 1,486,144.34 \$ 235,880.30 re projections Apr-20 \$ 784,941	May-19 \$ 838,924.50 \$ 296,067.56 May-20 \$ 1,073,060	3an-19 \$ 1,452,666.80 \$ 91,423.23 3an-20 \$ 855,266	345-29 \$ 578,184,72 \$ 68,317.00 345-20 \$ 283,674	Aue-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 347,604	540-19 \$ 1,156,711.51 \$ 365,539.54 549,520 \$ 349,577	Dct-19 \$ 900,540,84 \$ 441,936.08 Oct-20 \$ 223,605	Nov-19 \$ 552,409.62 \$ 596,005.45 Nov-20 \$ 125,554	Dec-19 \$ 220,894.31 \$ 175,500.29 Total Dec-20 \$ 23,266	\$ 8,597,672 al \$ 2,850,009 42 \$ 11,487,682 23 \$ 2000 Total \$ 2,000 Total
(Plant) Eligible Replacements - Services 2020 Maeth Commissioned Mains (5) Commissioned Services (5)	5	1an-29 79,297.56 265,694.56 1 to Jul, are taken 1 an-20 251,388 49,078	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power; Feb-20 \$ 1,041,377 \$ 102,627	Mar-19 \$ (535,085.26) \$ (6,052.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706 \$ 93,094	Apr-19 \$ 1,486,144.34 \$ 235,880.30 re projections Apr-20 \$ 784,941 \$ 226,414	May-19 \$ 838,924.50 \$ 296,067.56 May-20 \$ 1,073,060 \$ 271,367	am-19 \$ 1,452,666.80 \$ 91,423.23 am-20 \$ 855,266 \$ 416,902	345-29 \$ 578,184.72 \$ 68,317.00 \$ 383,674 \$ 383,674 \$ 371,631	Aue-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 246,643	5ep-19 \$ 1,156,711.51 \$ 365,539.54 Sep-20 \$ 349,577 \$ 242,428	Det-19 \$ 900,540.84 \$ 441,936.08 Oct-20 \$ 223,605 \$ 150,559	Nov-19 \$ 552,409.62 \$ 596,005.45 Nov-20 \$ 125,554 \$ 18,564	Dec-19 \$ 220,894.31 \$ 175,500.29 Total Dec-20 \$ 33,286 \$ -	\$ 8,597,572 1 \$ 2,800,009 42 \$ 11,487,682 23 \$ 2000 Total \$ 2000 Total \$ 2,200,294
(Plant) Eligible Replacements - Services 2020 Maeth Commissioned Mains (5) Commissioned Services (5) Commissioned Eng Pit - Sew (5)	5	Jan-29 79,297.56 265,694.55 hto Jul, are taken Jan-20 351,388 49,078 53,553	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power Feb-20 \$ 1,041,397 \$ 102,677 \$ 102,677 \$ 102,677	Mar-19 \$ (515,085.26) \$ (6,062.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706 \$ 03,604 \$ 218,127	Apr-19 \$ 1,486,144.34 \$ 235,880.30 re projections Apr-20 \$ 786,941 \$ 236,841 \$ 236,441 \$ 18,081	Mm-19 \$ 838,924.50 \$ 296,067.56 May-20 \$ 1,073,060 \$ 271,767 \$ 82,225	am-19 \$ 1,452,666.80 \$ 91,423.23 am-20 \$ 855,266 \$ 416,902 \$ 8,900,00	345-29 \$ 578,184.72 \$ 68,317.00 \$ 283,674 \$ 371,631 \$ 8,990	Aue-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 787,004 \$ 346,643 \$ 41,144	580-19 \$ 1,156,711.51 \$ 365,530.54 5 343,527 \$ 343,628 \$ 343,627 \$ 343,628 \$ 343,774	Det-19 \$ 900,540.84 \$ 441,936.08 Oct-20 \$ 223,605 \$ 150,559 \$ 8,990	Nov-19 \$ 552,409,62 \$ 596,006,46 Nov-20 \$ 125,554 \$ 18,564 \$ 8,990	Dec-19 \$ 220,894.31 \$ 175,500.29 Total Dec-20 \$ 23,266 \$. \$.	\$ 8,597,523 4 \$ 2,880,008 42 \$ 11,487,482,28 \$ 2000 Team \$ 2000 Team \$ 2000 Team \$ 2000 Team \$ 2,280,287 \$ 2,280,284 \$ 2,280,294 \$ 2,290,294 \$ 2,290,2
(Plant) Eligible Replacements - Services 2020 Maeth Commissioned Mains (5) Commissioned Services (5) Commissioned Mains (verhead (5)	5	1an-29 78,297.56 265,694.56 10 Jul, are taken 10 Jul, 10	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power Feb-20 \$ 1,041,197 \$ 102,627 \$ 102,627 \$ 134,661 \$ 14,651	Mar-19 \$ (\$135,085.26) \$ (6,062.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706 \$ 93,604 \$ 218,126 \$ 24,211	Apr-19 \$ 1,485,144.34 \$ 235,880.30 re projections Apr-20 \$ 784,941 \$ 235,484 \$ 18,081 \$ 12,713	Mm-19 \$ 888,924.50 \$ 296,067.56 Mm-20 \$ 1,073,060 \$ 271,767 \$ 82,325 \$ 82,325 \$ 18,922	am-19 \$ 1,452,666.80 \$ 91,423.23 am-20 \$ 855,266 \$ 416,902 \$ 8,990.00 \$ 13,683	345-29 \$ 578,184.72 \$ 68,337.00 8 383,674 \$ 3271,631 \$ 8,990 \$ 6,217	Aur-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 347,604 \$ 246,643 \$ 43,244 \$ 12,519	540-19 \$ 1,156,711.51 \$ 365,530.54 5 343,577 \$ 343,577 \$ 343,677 \$ 345,510,54 \$ 343,677 \$ 345,510,54 \$ 345,577 \$ 345,510,54 \$ 345,577 \$ 345,5777 \$ 345,5777 \$ 345,5777 \$ 345,57777 \$ 345,5777	Det-19 \$ 900,540.84 \$ 441,936.08 Oct-20 \$ 223,605 \$ 150,559 \$ 8,990 \$ 3,682	Nov-19 \$ 552,403,62 \$ 596,005,45 \$ 125,554 \$ 125,554 \$ 8,990 \$ 22,130	Dec-19 \$ 220,894.31 \$ 175,500.29 Total Dec-20 \$ 23,266 \$. \$.	\$ 15,977.21 \$ 21,940,004 2 \$ 11,447,482.23 \$ 200 Testa \$ 200 Testa \$ 220,01 Testa \$ 220,
(Plant) Eligible Replacements - Services 2020 Maeth Commissioned Mains (5) Commissioned Services (5) Commissioned Eng Pit - Sew (5)	5	Jan-29 79,297.56 265,694.55 hto Jul, are taken Jan-20 351,388 49,078 53,553	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power Feb-20 \$ 1,041,197 \$ 102,627 \$ 102,627 \$ 134,661 \$ 14,651	Mar-19 \$ (\$135,085.26) \$ (6,062.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706 \$ 93,604 \$ 218,126 \$ 24,211	Apr-19 \$ 1,485,144.34 \$ 235,880.30 re projections Apr-20 \$ 786,941 \$ 235,484 \$ 235,484 \$ 12,713	Mm-19 \$ 888,924.50 \$ 296,067.56 Mm-20 \$ 1,073,060 \$ 271,767 \$ 82,325 \$ 82,325 \$ 18,922	am-19 \$ 1,452,666.80 \$ 91,423.23 am-20 \$ 855,266 \$ 416,902 \$ 8,990.00 \$ 13,683	345-29 \$ 578,184.72 \$ 68,337.00 8 383,674 \$ 3271,631 \$ 8,990 \$ 6,217	Aur-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 347,604 \$ 246,643 \$ 43,244 \$ 12,519	540-19 \$ 1,156,711.51 \$ 365,530.54 5 343,577 \$ 343,577 \$ 343,677 \$ 345,510,54 \$ 343,677 \$ 345,510,54 \$ 345,577 \$ 345,510,54 \$ 345,577 \$ 345,5777 \$ 345,5777 \$ 345,5777 \$ 345,57777 \$ 345,5777	Det-19 \$ 900,540.84 \$ 441,936.08 Oct-20 \$ 223,605 \$ 150,559 \$ 8,990 \$ 3,682	Nov-19 \$ 552,403,62 \$ 596,005,45 \$ 125,554 \$ 125,554 \$ 18,564 \$ 8,990 \$ 21,10	Dec-19 \$ 220,804.31 \$ 175,500.29 Total Dec-20 \$ 33,266 \$ - \$ 8,990 \$ 669	\$ 8,597,523 4 \$ 2,880,008 42 \$ 11,487,482,28 \$ 2000 Team \$ 2000 Team \$ 2000 Team \$ 2000 Team \$ 2,280,287 \$ 2,280,284 \$ 2,280,294 \$ 2,290,294 \$ 2,290,2
(Plant) Eligible Replacements - Services 2020 Maeth Commissioned Mains (5) Commissioned Services (5) Commissioned Mains (verhead (5)	5	1an-29 78,297.56 265,694.56 10 Jul, are taken 10 Jul, 10	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power Feb-20 \$ 1,041,197 \$ 102,627 \$ 102,627 \$ 134,661 \$ 14,651	Mar-19 \$ (\$135,085.26) \$ (6,062.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706 \$ 93,604 \$ 218,126 \$ 24,211	Apr-19 \$ 1,485,144.34 \$ 235,880.30 re projections Apr-20 \$ 784,941 \$ 235,484 \$ 18,081 \$ 12,713	Mm-19 \$ 888,924.50 \$ 296,067.56 Mm-20 \$ 1,073,060 \$ 271,767 \$ 82,325 \$ 82,325 \$ 18,922	am-19 \$ 1,452,666.80 \$ 91,423.23 am-20 \$ 855,266 \$ 416,902 \$ 8,990.00 \$ 13,683	345-29 \$ 578,184.72 \$ 68,337.00 8 383,674 \$ 3271,631 \$ 8,990 \$ 6,217	Aur-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 246,643 \$ 43,244 \$ 12,519	540-19 \$ 1,156,711.51 \$ 365,530.54 5 343,577 \$ 343,577 \$ 343,677 \$ 345,510 \$ 343,677 \$ 345,672 \$ 345,	Det-19 \$ 900,540.84 \$ 441,936.08 Oct-20 \$ 223,605 \$ 150,559 \$ 8,990 \$ 3,682	Nov-19 \$ 552,403,62 \$ 596,005,45 \$ 125,554 \$ 125,554 \$ 18,564 \$ 8,990 \$ 21,10	Dec-19 \$ 220,804.31 \$ 175,500.29 Total Dec-20 \$ 33,266 \$ - \$ 8,990 \$ 669	\$ 15,977.21 \$ 21,940,004 2 \$ 11,447,482.23 \$ 200 Testa \$ 200 Testa \$ 220,01 Testa \$ 220,
(Plant) Eligible Replacements - Services 2020 Maeth Commissioned Mains (5) Commissioned Services (5) Commissioned Mains (verhead (5)	5	1an-29 78,297.56 265,694.56 10 Jul, are taken 10 Jul, 10	Feb-19 \$ 630,776.96 \$ 51,225.84 directly from power Feb-20 \$ 1,041,197 \$ 102,627 \$ 102,627 \$ 134,661 \$ 14,651	Mar-19 \$ (\$135,085.26) \$ (6,062.00) plant. Aug thru Dec a Mar-20 \$ 1,218,706 \$ 93,604 \$ 218,126 \$ 24,211	Apr-19 \$ 1,485,144.34 \$ 235,880.30 re projections Apr-20 \$ 784,941 \$ 235,484 \$ 18,081 \$ 12,713	Mm-19 \$ 888,924.50 \$ 296,067.56 Mm-20 \$ 1,073,060 \$ 271,767 \$ 82,325 \$ 82,325 \$ 18,922	am-19 \$ 1,452,666.80 \$ 91,423.23 am-20 \$ 855,266 \$ 416,902 \$ 8,990.00 \$ 13,683	345-29 \$ 578,184.72 \$ 68,337.00 8 383,674 \$ 3271,631 \$ 8,990 \$ 6,217	Aur-19 \$ 1,236,206.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 246,643 \$ 43,244 \$ 12,519	540-19 \$ 1,156,711.51 \$ 365,530.54 5 343,577 \$ 343,577 \$ 343,677 \$ 345,510 \$ 343,677 \$ 345,672 \$ 345,	Det-19 \$ 900,540.84 \$ 441,936.08 Oct-20 \$ 223,605 \$ 150,559 \$ 8,990 \$ 3,682	Nov-19 \$ 552,403,62 \$ 596,005,45 \$ 125,554 \$ 125,554 \$ 18,564 \$ 8,990 \$ 21,10	Dec-19 \$ 220,804.31 \$ 175,500.29 Total Dec-20 \$ 33,266 \$ - \$ 8,990 \$ 669	\$ 15,977.21 \$ 21,940,004 2 \$ 11,447,482.23 \$ 200 Testa \$ 200 Testa \$ 220,01 Testa \$ 220,
(Plant) Eligible Replacements - Services 2020 Manth Commissioned Mains (5) Commissioned Fanjker (5) Commissioned Fanjker (5) Commissioned Mains Owthard (5) Commissioned Mains Owthard (5) Plant-In-Service with DM	5 38 5 5 5 5 5	ian-19 79,297.56 205,094.56 10 Jul, are taken 40,078 53,553 6,513 6,513 777 ian-20 461,205.49	Feb-10 \$ 630,775,96 \$ 51,225,86 directly from power Feb-20 \$ 10,41,877 \$ 10,42,877 \$ 10,428 \$ 10,4	Mar-10 \$ (535,085.24) \$ (6,062.24) plant. Aug thru Dec a \$ 0,062 \$ 0,064 \$ 218,127 \$ 24,211 \$ 1,483 \$ 1,484 \$ 218,127 \$ 24,221 \$ 1,483 \$ 1,484 \$ 1,484 \$ 1,655,480.70	Apr-20 \$ 1,485,144.34 \$ 225,880.30 aprojections Apr-20 \$ 786,844 \$ 226,844 \$ 226,844 \$ 226,844 \$ 226,844 \$ 226,844 \$ 226,844 \$ 226,844 \$ 226,844 \$ 225,25,78 Apr-20 \$ 1,096,253,78	Man-10 \$ #38,924.50 \$ 296,067.56 May-20 \$ 1,073,060 \$ 273,767 \$ 82,225 \$ 4,303 \$ 4,303 \$ 4,303 \$ 2,449,746.71	Am-19 \$ 1,452,666.80 \$ 91,423.23 Am-20 \$ 455,065 \$ 455,005 \$ 455,005 \$ 10,600 \$ 1,600 \$ 1,002,441.12	Ad-20 \$ 576,184.72 \$ 68,317.00 Ad-20 \$ 2716,314 \$ 2716,317 \$ 4980 \$ 2716,314 \$ 4980 \$ 4980 \$ 5,884 \$ 4980 \$ 5,884 \$ 5,884.79	Aus-19 \$ 1,236,306.91 \$ 308,480.56 340,480.56 \$ 347,641 \$ 346,445 \$ 12,519 \$ 1,955 \$ 1,055,415,35 \$ 1,055,415,35	580-10 \$ 1,156,711.51 \$ 365,510.54 \$ 365,510.54 \$ 348,577 \$ 242,428 \$ 30,774 \$ 342,428 \$ 30,774 \$ 342,428 \$ 30,774 \$ 30,774	Det-29 \$ 900;540:84 \$ 441,936:08 Oct-20 \$ 123,605 \$ 150,559 \$ 2,384 \$ 2,384 Oct-20 \$ 23,605 \$ 24,802 \$ 2,384 Oct-20 \$ 3,8920 \$ 2,385 \$ 2,218,9 \$ 0,01-20 \$ 3,8920 \$ 2,218,9 \$ 2,218,9 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 4,930,540,540 \$ 4,930,540 \$ 4,930,540 \$ 4,930,540 \$ 4,930,540 \$ 4,930 \$ 5,900 \$ 4,930 \$ 4,930 \$ 5,900 \$ 4,930 \$ 5,900 \$ 4,930 \$ 4,930 \$ 5,900 \$ 5,900 \$ 4,930 \$ 5,900 \$ 5,9000 \$ 5,900 \$ 5,9000 \$ 5,900 \$ 5,9000 \$ 5,9000 \$ 5,9000 \$ 5,9000 \$ 5,90	Nov-10 \$ 552,403.62 \$ 596,005.46 \$ 125,554 \$ 125,554 \$ 125,554 \$ 125,554 \$ 125,554 \$ 125,554 \$ 125,512 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,000 \$ 100 \$ 2,000 \$ 100 \$	Dec-19 \$ 220,804.31 \$ 220,804.31 Total Dec-20 \$ 23,266 \$ \$ Dec-20 \$ Dec-20 \$ Dec-20 \$ Dec-20 \$ \$ Dec-20 \$	\$ 15,977.21 \$ 21,940,004 2 \$ 11,447,482.23 \$ 200 Testa \$ 200 Testa \$ 220,01 Testa \$ 220,
(Plant) Eligible Replacements - Services 2020 Macito Commiscioned Mains (5) Commiscioned Services (5) Commissioned Services (5) Commissioned Mains Overhead (5) Commissioned Services Overhead (5)	5 38 5 5 5 5 5	ian-19 79,297.56 205,094.56 10 Jul, are taken 40,078 53,553 6,513 6,513 777 ian-20 461,205.49	Feb-19 \$ 630,776,96 \$ 51,225,84 directly from power Feb-20 \$ 1,041,897 \$ 130,607 \$ 140,507 \$ 140,607 \$ 140,607	Mar-10 \$ (535,085.24) \$ (6,062.24) plant. Aug thru Dec a Nar-20 \$ 0,064 \$ 0,064 \$ 218,127 \$ 24,211 \$ 1,483 \$ 1,484 \$ 218,127 \$ 2,4,211 \$ 1,484 \$ 1,484 \$ 1,484 \$ 1,655,480.70 \$ 1,655,480.70	Apr-19 \$ 1,486,144.34 \$ 225,880.30 re projections Apr-20 \$ 756,941 \$ 12,713 \$ 4,275 Apr-20	Man-10 \$ #38,924.50 \$ 296,067.56 May-20 \$ 1,073,060 \$ 273,767 \$ 82,225 \$ 4,303 \$ 4,303 \$ 4,303 \$ 2,449,746.71	Am-19 1,452,666.80 91,423,23 Am-20 5 855,266 5 45,9020 5 8,990,20 5 8,990,20 5 8,990,20 5 8,900,20 5 8,9	Ad-20 \$ 576,184.72 \$ 68,317.00 Ad-20 \$ 2716,184 \$ 2716,194 \$ 2716,217 \$ 68,317.00 Ad-20 \$ 2716,194 \$ 20 \$ 276,218 \$ 20 \$	Aur-19 \$ 1,236,305,91 \$ 308,480,56 Aug-20 \$ 347,604 \$ 346,614 \$ 41,544 \$ 12,519 \$ 1,905 Aug-20	580-10 \$ 1,156,711.51 \$ 365,510.54 \$ 365,510.54 \$ 348,577 \$ 242,428 \$ 30,774 \$ 342,428 \$ 30,774 \$ 342,428 \$ 30,774 \$ 30,774	Det-29 \$ 900;540:84 \$ 441,936:08 Oct-20 \$ 123,605 \$ 150,559 \$ 2,384 \$ 2,384 Oct-20 \$ 23,605 \$ 24,802 \$ 2,384 Oct-20 \$ 3,8920 \$ 2,385 \$ 2,218,9 \$ 0,01-20 \$ 3,8920 \$ 2,218,9 \$ 2,218,9 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 3,8920 \$ 4,930,540,540 \$ 4,930,540 \$ 4,930,540 \$ 4,930,540 \$ 4,930,540 \$ 4,930 \$ 5,900 \$ 4,930 \$ 4,930 \$ 5,900 \$ 4,930 \$ 5,900 \$ 4,930 \$ 4,930 \$ 5,900 \$ 5,900 \$ 4,930 \$ 5,900 \$ 5,9000 \$ 5,900 \$ 5,9000 \$ 5,900 \$ 5,9000 \$ 5,9000 \$ 5,9000 \$ 5,9000 \$ 5,90	Nov-19 \$ 552,409,62 \$ 556,006,46 Nov-20 \$ 125,554 \$ 13,564 \$ 13,564 \$ 13,564 \$ 2,110 \$ 204 Nov-20	Dec-19 \$ 220,804.31 \$ 220,804.31 Total Dec-20 \$ 23,266 \$ \$ Dec-20 \$ Dec-20 \$ Dec-20 \$ Dec-20 \$ \$ Dec-20 \$	5 8,8737231 5 2,84300942 5 11,487348233 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 3,2434 5 3,2444 5 3,2444
(Plant) Eligible Replacements - Services 2020 Manth Commissioned Mains (5) Commissioned Fanjker (5) Commissioned Fanjker (5) Commissioned Mains Owthard (5) Commissioned Mains Owthard (5) Plant-In-Service with DM	5 38 5 5 5 5 5	Ian-19 79,297.56 205,594.56 205,994.56 251,388 40,078 52,533 6,411 777 Ian-20 461,206.49 461,206.49	Feb-10 \$ 610,776,56 \$ 512,25,86 directly from power Feb-20 \$ 1,041,977 \$ 100,677 \$ 10,647 \$ 134,861 \$ 1,258 \$ 1,258 \$ 51,258 \$ 1,258 \$ 52,07 \$ 1,258 \$ 1,258 \$ 52,07 \$ 52,07 \$ 1,258 \$ 1,760,124,77 \$ 1,258 \$ 1,760,124,77 \$ 1,770,1250,1250,1250,1250,1250,1250,1250,125	Mar-10 \$ (525,085.24) \$ (6,020.24) \$ (6,020.24) \$ (0,020.24) \$ (0,020.24) \$ (1,118,706 \$ 03,064 \$ 03,064 \$ 03,064 \$ 24,321 \$ 1,485 \$ 1,485,40,70 \$ 1,656,460,77 \$ 3,416,465.47	Apr-19 \$ 1,486,144.34 \$ 235,880.30 \$ 235,880.30 reprojections Apr-20 \$ 236,941 \$ 236,444 \$ 12,041 \$ 12,041 \$ 12,041 \$ 4,332 \$ 4,332 \$ 4,352,091.35 \$ 4,532,091.35	Man-19 S B18(224.50 S 296(067.56 S 296(067.56 S 21,073(060 S 21,073(060 S 21,073(060 S 21,073 S 82,025 S 12,025 S 12	Am-19 1,452,666.80 91,423,23 Am-20 5 855,266 5 455,266 5 455,266 5 8,59,000 5 1,083 5 6,000 5 1,01,441,12 5 7,264,179,08	A4-19 \$ 578,184-72 \$ 68,317,00 \$ 383,674 \$ 271,611 \$ 4,920 \$ 4,920 \$ 5,884 A4-20 \$ 776,784.79 \$ 776,784.79	Aus-19 \$ 1,236,306,91 \$ 308,480,36 Aug-20 \$ 347,604 \$ 346,461 \$ 41,444 \$ 12,519 \$ 40,20 \$ 40,20 \$ 1,053,415,35 \$ 9,094,3180,22	5m-10 \$ 1,156,711,51 \$ 365,510,54 5 365,510,54 \$ 365,510,54 \$ 365,5	Det-19 \$ 900,540,84 \$ 441,936,08 0et-20 \$ 223,605 \$ 150,550 \$ 160,550 \$ 3,862 \$ 2,384 Det-20 \$ 3,862 \$ 2,384 Det-20 \$ 3,862 \$ 3,862 \$ 10,116,247,87	Nov-19 \$ 552,40162 \$ 598,006.46 \$ 125,554 \$ 125,554 \$ 125,554 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,100 \$ 2,010 \$ 2,010 \$ 2,010 \$ 2,010 \$ 2,010 \$ 125,554 \$ 125,554,555 \$ 125,555,555 \$	Dec-19 \$ 220,804.31 \$ 375,500.20 Total Dec-20 \$ 31,266 \$ - \$ 42,925.01 Dec-20 \$ 42,925.01 \$ 42,925.01 \$ 10,314,704.38	\$ 15,977.21 \$ 21,940,004 2 \$ 11,447,482.23 \$ 200 Testa \$ 200 Testa \$ 220,01 Testa \$ 220,
(Plant) Eligible Replacements - Services 2020 Manth Commissioned Mains (5) Commissioned Fanjker (5) Commissioned Fanjker (5) Commissioned Mains Owthard (5) Commissioned Mains Owthard (5) Plant-In-Service with DM	5 38 5 5 5 5 5	Jan-19 78,297.56 205,694.56 10 Jul, and taken 48,078 53,553 6,411 777 Jan-20 461,206.49 461,206.49 411,352	Feb-19 \$ 630,776.56 \$ 51,225.84 directly from power; Feb-20 \$ 1,041,397 \$ 100,417 \$ 134,659 \$ 1,255,915.28 \$ 1,760,124.77 \$ 1,194,677	Mar-10 \$ (535,085.24) \$ (6,062.24) plant. Aug thru Dec a Nar-20 \$ 0,064 \$ 0,064 \$ 218,127 \$ 24,211 \$ 1,483 \$ 1,484 \$ 218,127 \$ 2,4,211 \$ 1,484 \$ 1,484 \$ 1,484 \$ 1,655,480.70 \$ 1,655,480.70	Apr-19 5 1,486,146,34 5 235,880,30 reprojections Apr-20 5 786,841 5 236,444 5 1,086,525,78 4,322 4,322,091,35 5 1,096,525,735	Man-19 S B18(224.50 S 296(067.56 S 296(067.56 S 21,073(060 S 21,073(060 S 21,073(060 S 21,073 S 82,025 S 12,025 S 12	Am-19 1,452,666.80 91,423,23 Am-20 5 852,266 5 852,266 5 852,266 5 85,960 5 13,083 5 6,000 3 13,0841.12 5 7,264,179.08 5 877,939	24-19 5 578,184.72 5 68,317.00 5 284,674 5 274,584 5 48,000 5 4,010 5 4,010 5 5,017 5 5,000 5 5,000	Aue-19 \$ 1,236,306.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 346,643 \$ 346,643 \$ 41,644 \$ 12,519 \$ 1,053,115.35 \$ 9,094,389.22 \$ 803,267	Sep-20 \$ 1,156,731,51 \$ 365,530,54 \$ 365,530,54 \$ 348,577 \$ 242,428 \$ 30,774 \$ 4022 \$ 32,438 \$ 9,272,025 \$ 512,638,65 \$ 9,727,2027,88 \$ 386,377	Oct-29 \$ 9005,40,84 \$ 441,936,08 \$ 223,605 \$ 150,550 \$ 8,950 \$ 3,482 \$ 2,284 Cot-30 \$ 3,852 \$ 10,116,247,87 \$ 236,277	Nov-20 \$ 552,407.62 \$ 556,001.66 \$ 125,554 \$ 125,554 \$ 125,551 \$ 204 Nov-20 \$ 10,271,779.37 \$ 126,571	Dec-19 \$ 220,804.31 \$ 250,804.31 Dec-20 \$ 32,364 Dec-20 \$ 42,025.01 \$ 42,025.01 }	5 8,8737231 5 2,84300942 5 11,487348233 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 3,2434 5 3,2444 5 3,2444
(Plant) Eligible Replacements - Services 2020 Manth Commissioned Mains (5) Commissioned Fanjker (5) Commissioned Fanjker (5) Commissioned Mains Owthard (5) Commissioned Mains Owthard (5) Plant-In-Service with DM	3 300 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Ian-19 79,297.56 205,594.56 205,994.56 251,388 40,078 52,533 6,411 777 Ian-20 461,206.49 461,206.49	Feb-10 \$ 610,776,56 \$ 512,25,86 directly from power Feb-20 \$ 1,041,977 \$ 100,677 \$ 10,647 \$ 134,861 \$ 1,258 \$ 1,258 \$ 51,258 \$ 1,258 \$ 52,07 \$ 1,258 \$ 1,258 \$ 52,07 \$ 52,07 \$ 1,258 \$ 1,760,124,77 \$ 1,258 \$ 1,760,124,77 \$ 1,770,1250,1250,1250,1250,1250,1250,1250,125	Mar-10 \$ (525,085.24) \$ (6,020.24) \$ (6,020.24) \$ (0,020.24) \$ (0,020.24) \$ (1,118,706 \$ 03,064 \$ 03,064 \$ 03,064 \$ 24,321 \$ 1,485 \$ 1,485,40,70 \$ 1,656,460,77 \$ 3,416,465.47	Apr-19 \$ 1,486,144.34 \$ 235,880.30 \$ 235,880.30 reprojections Apr-20 \$ 236,941 \$ 236,444 \$ 12,041 \$ 12,041 \$ 12,041 \$ 4,332 \$ 4,332 \$ 4,352,091.35 \$ 4,532,091.35	Man-19 S B18(224.50 S 296(067.56 S 296(067.56 S 21,073(060 S 21,073(060 S 21,073(060 S 21,073 S 82,025 S 12,025 S 12	Am-19 1,452,668.80 91,423.23 Am-20 5 852,266 5 852,266 5 852,266 5 85,266 5 85,266 5 12,483 5 12,483 5 12,483 5 12,014.12 5 7,264,179.08 5 877,939	A4-19 \$ 578,184-72 \$ 68,317,00 \$ 383,674 \$ 271,611 \$ 4,920 \$ 4,920 \$ 5,884 A4-20 \$ 776,784.79 \$ 776,784.79	Aue-19 \$ 1,236,306.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 346,643 \$ 346,643 \$ 41,644 \$ 12,519 \$ 1,053,115.35 \$ 9,094,389.22 \$ 803,267	580-10 \$ 1,156,711.51 \$ 365,510.54 5 348,577 \$ 242,428 \$ 340,577 \$ 242,428 \$ 340,577 \$ 242,428 \$ 340,577 \$ 242,428 \$ 340,577 \$ 242,428 \$ 340,577 \$ 340,	Det-19 \$ 900,540,84 \$ 441,936,08 0et-20 \$ 223,605 \$ 150,550 \$ 160,550 \$ 3,682 \$ 2,384 Det-20 \$ 3,892 \$ 3,882 \$ 0,116,247,87 \$ 10,116,247,87	Nov-20 \$ 552,407.62 \$ 556,001.66 \$ 125,554 \$ 125,554 \$ 125,551 \$ 204 Nov-20 \$ 10,271,779.37 \$ 126,571	Dec-19 \$ 220,804.31 \$ 250,804.31 Dec-20 \$ 32,364 Dec-20 \$ 42,025.01 \$ 42,025.01 }	5 8,8737231 5 2,84300942 5 11,487348233 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 3,2434 5 3,2444 5 3,2444
(Plant) Eligible Replacements - Services 2020 Manth Commissioned Mains (5) Commissioned Fanjker (5) Commissioned Fanjker (5) Commissioned Mains Owthard (5) Commissioned Mains Owthard (5) Plant-In-Service with DM	s an s s s s s s s s s s s s s s s s s s	Jan-19 78,297.56 205,694.56 10 Jul, and taken 48,078 53,553 6,411 777 Jan-20 461,206.49 461,206.49 411,352	Feb-19 \$ 630,776.56 \$ 51,225.84 directly from power; Feb-20 \$ 1,041,397 \$ 100,417 \$ 134,659 \$ 1,255,915.28 \$ 1,760,124.77 \$ 1,194,677	Mar-19 \$ (535,085.24) \$ (6,020.24) \$ (6,020.24) plant. Aug thru Dac a Mar-20 \$ 1,218,706 \$ 24,831 \$ 1,483 Mar-20 \$ 24,331 \$ 1,483 Mar-20 \$ 1,561,164	Apr-19 5 1,486,146,34 5 235,880,30 reprojections Apr-20 5 786,841 5 236,444 5 1,086,525,78 4,322 4,322,091,35 5 1,096,525,735	Man-19 \$ #38,924.50 \$ 296,067.36 \$ 296,067.36 \$ 27,174 \$ 27,174 \$ 27,174 \$ 42,02 \$ 42,02 \$ 42,02 \$ 42,02 \$ 1,449,746.71 \$ 1,449,746.71 \$ 5,942,717.65	Am-19 1,452,666.80 91,423,23 Am-20 5 852,266 5 852,266 5 852,266 5 85,960 5 13,083 5 6,000 3 13,0841.12 5 7,264,179.08 5 877,939	24-19 5 578,184.72 5 68,317.00 5 284,674 5 274,584 5 48,000 5 4,010 5 4,010 5 5,017 5 5,000 5 5,000	Aue-19 \$ 1,236,306.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 346,643 \$ 346,643 \$ 41,644 \$ 12,519 \$ 1,053,115.35 \$ 9,094,389.22 \$ 803,267	580-29 5 1,156,731,51 5 365,530,54 5 348,577 5 242,428 5 30,774 5 4022 5 32,784 5 4022 5 32,784 5 4022 5 32,784 5 4027,885 5 9,727,027,88 5 386,377	Oct-29 \$ 9005,40,84 \$ 441,936,08 \$ 223,605 \$ 150,550 \$ 8,950 \$ 3,482 \$ 2,284 Cot-30 \$ 3,852 \$ 10,116,247,87 \$ 236,277	Nov-20 \$ 552,407.62 \$ 556,001.66 \$ 125,554 \$ 125,554 \$ 125,551 \$ 204 Nov-20 \$ 10,271,779.37 \$ 126,571	Dec-19 \$ 220,804.31 \$ 250,804.31 Dec-20 \$ 32,364 Dec-20 \$ 42,025.01 \$ 42,025.01 }	5 8,8737231 5 2,84300942 5 11,487348233 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 3,2434 5 3,2444 5 3,2444
(Plant) Eligible Replacements - Services 2020 Manth Commissioned Marks (S) Commissioned Services (S) Commissioned Eng Pk - Serv (S) Commissioned Teng Pk - Serv (S) Commissioned Services Ownhead (S) Plant-In-Service with CH	s Jan S S S S S S Mains S	ian-19 78,297.56 205,694.56 10 Jul, and taken 48,078 53,553 6,411 777 ian-20 461,206.49 461,206.49 411,352	Feb-19 \$ 630,776.56 \$ 51,225.84 directly from power; Feb-20 \$ 1,041,397 \$ 100,417 \$ 134,659 \$ 1,255,915.28 \$ 1,760,124.77 \$ 1,194,677	Mar-19 \$ (535,085.24) \$ (6,020.24) \$ (6,020.24) plant. Aug thru Dac a Mar-20 \$ 1,218,706 \$ 24,831 \$ 1,483 Mar-20 \$ 24,331 \$ 1,483 Mar-20 \$ 1,561,164	Apr-19 5 1,486,146,34 5 235,880,30 reprojections Apr-20 5 786,841 5 236,444 5 1,086,525,78 4,322 4,322,091,35 5 1,096,525,735	Man-19 \$ #38,924.50 \$ 296,067.36 \$ 296,067.36 \$ 27,174 \$ 27,174 \$ 27,174 \$ 42,02 \$ 42,02 \$ 42,02 \$ 42,02 \$ 1,449,746.71 \$ 1,449,746.71 \$ 5,942,717.65	Am-19 1,452,666.80 91,423,23 Am-20 5 852,266 5 852,266 5 852,266 5 85,960 5 13,083 5 6,000 3 13,0841.12 5 7,264,179.08 5 877,939	24-19 5 578,184.72 5 68,317.00 5 284,674 5 274,584 5 48,000 5 4,010 5 4,010 5 5,017 5 5,000 5 5,000	Aue-19 \$ 1,236,306.91 \$ 308,480.56 Aug-20 \$ 347,004 \$ 346,643 \$ 346,643 \$ 41,644 \$ 12,519 \$ 3,005 Aug-20 \$ 3,053,115,35 \$ 9,094,389,22 \$ 803,267	580-29 5 1,156,731,51 5 365,530,54 5 348,577 5 242,428 5 30,774 5 4022 5 32,784 5 4022 5 32,784 5 4022 5 32,784 5 4027,885 5 9,727,027,88 5 386,377	Oct-29 \$ 9005,40,84 \$ 441,936,08 \$ 223,605 \$ 150,550 \$ 8,950 \$ 3,482 \$ 2,284 Cot-30 \$ 3,852 \$ 10,116,247,87 \$ 236,277	Nov-20 \$ 552,407.62 \$ 556,001.66 \$ 125,554 \$ 125,554 \$ 125,551 \$ 204 Nov-20 \$ 10,271,779.37 \$ 126,571	Dec-19 \$ 220,804.31 \$ 250,804.31 Dec-20 \$ 32,364 Dec-20 \$ 42,025.01 \$ 42,025.01 }	5 8,8737231 5 2,84300942 5 11,487348233 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 2,24324 5 3,2434 5 3,2444 5 3,2444

	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
RS-1	38,914	39,075	39,235	39,397	39,559	39,722	39,886	40,049	40,214	40,378	40,543	40,708
RS-100	65,007	64,886	64,766	64,646	64,528	64,410	64,293	64,176	64,059	63,942	63,826	63,709
RS-600	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166
GS-1	4,076	4,081	4,087	4,093	4,098	4,104	4,109	4,115	4,121	4,126	4,132	4,138
GS-1 (Transportation)	1,288	1,295	1,302	1,308	1,315	1,322	1,328	1,335	1,342	1,348	1,355	1,362
GS-6K	967	964	960	956	953	949	945	942	938	934	931	927
GS-6K (Transportation)	1,391	1,394	1,396	1,399	1,402	1,405	1,407	1,410	1,413	1,415	1,418	1,420
GS-25K	83	83	83	83	83	83	83	83	83	83	83	83
GS-25K (Transportation)	311	311	311	311	311	311	311	311	311	311	311	311
Gas Light	15	15	15	15	15	15	15	15	15	15	15	15
GS-120K	5	6	6	6	6	6	6	6	6	6	6	6
GS-120K (Transportation)	92	92	92	92	92	92	92	92	92	92	92	92
GS-1250K	1	1	1	1	1	1	1	1	1	1	1	1
GS-1250K (Transportation)	5	5	5	5	5	5	5	5	5	5	5	5
GS-11 M	1	1	1	1	1	1	1	1	1	1	1	1
GS-25	1	1	1	1	1	1	1	1	1	1	1	1
WDC												
KDS	1	1	1	1	1	1	1	1	1	1	1	1
Special Contract - GS-250K	-	-	-	-	-	-	-	-	-	-	-	-
LES	3	3	3	3	3	3	3	3	3	3	3	3
Total	113,326	113,378	113,429	113,483	113,538	113,594	113,652	113,711	113,769	113,828	113,888	113,947
Change in Customers	0.8%	0.6%	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.6%	0.6%	0.6%	0.6%
	0.070	0.070	0.070	0	0.070	0.070	0.070	0.070	0.070	0.070	0.070	0.070