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May 31, 2022

VIA ELECTRONIC FILING

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

Re: In re: Petition by Florida City Gas for Base Rate Increase Docket No. 20220069-GU

Dear Mr. Teitzman:

Enclosed for filing on behalf of Florida City Gas ("FCG") in the above-referenced docket is FCG's Petition for Base Rate Increase, together with supporting testimonies, exhibits, and Minimum Filing Requirements. This filing includes the following documents:

- 1. Petition for Base Rate Increase
- 2. Direct Testimony of Kurt S. Howard and Exhibit KSH-1
- 3. Direct Testimony of Mark Campbell and Exhibits MC-1 through MC-6
- 4. Direct Testimony of Liz Fuentes and Exhibits LF-1 through LF-6
- 5. Direct Testimony of Tara DuBose and Exhibits TBD-1 through TBD-6
- 6. Direct Testimony of Jennifer Nelson and Exhibits JEN-1 through JEN-10
- 7. Direct Testimony of Ned Allis and Exhibits NWA-1 (2022 Depreciation Study) through NWA-5
- 8. Minimum Filing Requirements, Schedule A
- 9. Minimum Filing Requirements, Schedule B
- 10. Minimum Filing Requirements, Schedule C

- 11. Minimum Filing Requirements, Schedule D
- 12. Minimum Filing Requirements, Schedule E
- 13. Minimum Filing Requirements, Schedule G
- 14. Minimum Filing Requirements, Schedule H
- 15. Minimum Filing Requirements, Schedule I

FCG is not seeking interim rate relief and, therefore, is not providing Minimum Filing Requirements, Schedule F. Each of the above-referenced documents are being separately filed in this docket.

Please note that certain Minimum Filing Requirements contain confidential information and data, which has been redacted and will be provided with a Request for Confidential Classification filed under separate cover.

If you or your staff have any question regarding this filing, please contact me at (561) 691-7144.

Respectfully submitted,

Christopher T. Wright

Authorized House Counsel No. 1007055

Enclosed: [Document 12 of 15]

CERTIFICATE OF SERVICE

20220069-GU

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by electronic mail this 31st day of May 2022 to the following parties:

Ashley Weisenfeld	Office of Public Counsel
Walt Trierweiler	Richard Gentry
Florida Public Service Commission	Patricia A. Christensen
Office of the General Counsel	c/o The Florida Legislature
2540 Shumard Oak Boulevard	111 West Madison Street, Room 812
Tallahassee, Florida 32399-0850	Tallahassee, FL 32399-1400
aweisenf@psc.state.fl.us	Gentry.richard@leg.state.fl.us
wtrierwe@psc.state.fl.us	christensen.patty@leg.state.fl.us
For Commission Staff	For Office of Public Counsel

s/ Christopher T. Wright

Christopher T. Wright Fla. Auth. House Counsel No. 1017875 Florida Power & Light Company 700 Universe Boulevard (JB/LAW) Juno Beach, Florida 33408

Attorney for Florida City Gas

Florida Public Service Commission

Company: Florida City Gas

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

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

Docket No.: 20220069-GU

	RS-1			GAS								NATURAL		CONTRACT	OTANIDDIV OFN	EDATORS		
												NATURAL		CONTRACT	STANDBY GEN			
	10-1	RS-100	RS-600	LIGHTING	<u>GS-1</u>	GS-6K	GS-25K	GS-120K	GS-1,250K	GS-11M	GS-25M	GAS VEHICLES	LES	DEMAND	RSG	CSG	TPS	TOTAL
BILLS	425,462	847,628	15,790	12	64,337	28,600	4,552	1,195	102					24	140	422	120	1,388,384
1 SALES	2,772,232	13,270,981	1,149,966	18,177	13,029,565	25,483,514	13,437,510	37,126,181	23,793,977					38,042,340	341	16,885	-	168,141,668
ED THERM SALES	-	-	-	-	-	-	-	-	-					-	-	-	-	
THERM SALES	2,772,232	13,270,981	1,149,966	18,177	13,029,565	25,483,514	13,437,510	37,126,181	23,793,977					38,042,340	341	16,885	-	168,141,668
MER CHARGE REVENUE	\$5,172,417	\$12,606,850	\$307,034	\$0	\$1,621,637	\$1,029,881	\$671,454	\$354,340	\$49,800					\$28,800	\$2,162	\$9,261	\$48,000	\$21,901,636
NON-FUEL REVENUE	\$1,273,926	\$5,372,322	\$597,415	\$10,768	\$4,910,395	\$8,769,021	\$4,715,030	\$8,906,600	\$3,595,916					\$2,203,663	59	\$7,183	\$223,376	\$40,585,674
.ED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0	\$0	\$0	\$0	\$0
BASE NON-FUEL REVENUE	\$1,273,926	\$5,372,322	\$597,415	\$10,768	\$4,910,395	\$8,769,021	\$4,715,030	\$8,906,600	\$3,595,916	\$0	\$	\$0	\$0	\$2,203,663	\$59	\$7,183	\$223,376	\$40,585,674
REVENUE	\$1,579,640	\$7,641,376	\$667,413	\$10,627	\$4,959,555	\$5,899,469	\$2,014,981	\$933,317	\$0					\$0	\$197	\$8,978	\$0	\$23,715,554
ED FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0	\$0	\$0	\$0	\$0
FUEL REVENUE	\$1,579,640	\$7,641,376	\$667,413	\$10,627	\$4,959,555	\$5,899,469	\$2,014,981	\$933,317	\$0					\$0	\$197	\$8,978	\$0	\$23,715,554
REVENUE ⁽¹⁾	\$793,767	\$3,005,422	\$123,807	\$952	\$964,517	\$1,309,195	\$658,199	\$656,783	\$104,479					\$300	\$1,203	\$5,588	\$0	\$7,624,212
REVENUE	\$8,819,750	\$28,625,969	\$1,695,671	\$22,347	\$12,456,104	\$17,007,566	\$8,059,664	\$10,851,039	\$3,750,195	\$0	\$	\$0	\$0	\$2,232,763	\$3,621	\$31,010	\$271,376	\$93,827,075
ER REVENUE:																		
ECT, DISCONNECT	\$97,290	\$552,540	\$4,460	\$0	\$80,536	\$29,365	\$2,670	\$900	\$0					\$0	\$960	\$3,250	\$0	\$771,971
₹	\$247,833	\$898,967	\$15,732	\$0	\$106,851	\$81,269	\$34,098	\$26,850	\$0					\$300	\$140	\$626	\$0	\$1,412,667
S RECEIPTS & FRANCHISE TAXES	\$448,644	\$1,553,914	\$103,615	\$952	\$777,130	\$1,198,561	\$621,431	\$629,033	\$104,479					\$0	\$103	\$1,712	\$0	\$5,439,574
OTHER REVENUE	\$793,767	\$3,005,422	\$123,807	\$952	\$964,517	\$1,309,195	\$658,199	\$656,783	\$104,479					\$300	\$1,203	\$5,588	\$0	\$7,624,212
1	SALES ED THERM SALES THERM SALES MER CHARGE REVENUE ON-FUEL REVENUE ED BASE NON-FUEL REVENUE BASE NON-FUEL REVENUE EVENUE EVENUE TUEL REVENUE REVENUE REVENUE REVENUE TO, DISCONNECT RECEIPTS & FRANCHISE TAXES	SALES 2,772,232 ED THERM SALES	SALES 2,772,232 13,270,981 ED THERM SALES - - THERM SALES 2,772,232 13,270,981 MER CHARGE REVENUE \$5,172,417 \$12,606,850 ON-FUEL REVENUE \$1,273,926 \$5,372,322 ED BASE NON-FUEL REVENUE \$0 \$0 BASE NON-FUEL REVENUE \$1,273,926 \$5,372,322 EVENUE \$1,579,640 \$7,641,376 ED FUEL REVENUE \$0 \$0 FUEL REVENUE \$1,579,840 \$7,841,376 REVENUE \$8,819,760 \$3,005,422 REVENUE \$8,819,750 \$28,625,969 R REVENUE: \$247,833 \$898,967 RECEIPTS & FRANCHISE TAXES \$448,644 \$1,553,914	SALES 2,772,232 13,270,981 1,149,966 ED THERM SALES - - - - THERM SALES 2,772,232 13,270,981 1,149,968 MER CHARGE REVENUE \$5,172,417 \$12,606,850 \$307,034 ON-FUEL REVENUE \$1,273,926 \$5,372,322 \$597,415 ED BASE NON-FUEL REVENUE \$0 \$0 \$0 BASE NON-FUEL REVENUE \$1,273,926 \$5,372,322 \$597,415 EVENUE \$1,579,640 \$7,641,376 \$667,413 EVENUE \$1,579,640 \$7,641,376 \$667,413 REVENUE \$1,579,840 \$7,841,376 \$667,413 REVENUE \$1,579,840 \$7,841,376 \$667,413 REVENUE \$8,819,750 \$28,625,969 \$1,695,671 R REVENUE: \$97,290 \$552,540 \$4,460 CT, DISCONNECT \$97,290 \$552,540 \$4,460 R REVENUE: \$1,573,20 \$1,573,20 \$1,573,20 R REVENUE: \$1,573,20 \$1,573,20 \$1,573,20 <	SALES 2,772,232 13,270,981 1,149,966 18,177 ED THERM SALES THERM SALES 2,772,232 13,270,981 1,149,966 18,177 WER CHARGE REVENUE \$5,172,417 \$12,606,850 \$307,034 \$0 ON-FUEL REVENUE \$1,273,926 \$5,372,322 \$597,415 \$10,768 ED BASE NON-FUEL REVENUE \$0 \$0 \$0 \$0 SASE NON-FUEL REVENUE \$1,273,926 \$5,372,322 \$597,415 \$10,768 EVENUE \$1,273,926 \$5,372,322 \$597,415 \$10,768 EVENUE \$1,579,640 \$7,641,376 \$667,413 \$10,627 EUEL REVENUE \$1,579,640 \$7,641,376 \$667,413 \$10,627 EUEL REVENUE \$1,579,640 \$7,641,376 \$667,413 \$10,627 REVENUE \$1,579,640 \$7,641,376 \$667,413 \$10,627 REVENUE \$1,579,640 \$7,641,376 \$667,413 \$10,627 REVENUE \$8,819,750 \$28,625,969 \$1,695,671 \$22,347 REVENUE: CT, DISCONNECT \$97,290 \$552,540 \$4,460 \$0 \$247,833 \$898,967 \$15,732 \$0 RECEIPTS & FRANCHISE TAXES \$448,644 \$1,553,914 \$103,615 \$952	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 ED THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 ED THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,437,510 ED THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,437,510 37,126,181 DTHERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,437,510 37,126,181 23,793,977 THERM SALES	SALES 2,772,232 13,270,881 1,149,966 18,177 13,029,565 25,483,514 13,437,510 37,126,181 23,793,977 ED THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,437,510 37,126,181 23,793,977 ED THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,437,510 37,126,181 23,793,977 ED THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,437,510 37,126,181 23,793,977 DI THERM SALES	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 26,483,514 13,437,510 37,126,181 23,793,977	SALES 2,772,232 13,270,981 1,149,966 18,177 13,029,565 25,483,514 13,475,510 37,726,181 23,793,977	SALES 2,772,232 13,270,981 1,149,986 18,177 13,029,585 25,483,514 13,437,510 27,126,181 23,793,977	SALES 2,772,222 13,270,981 1,140,966 18,177 13,009,565 26,483,514 13,47,510 37,126,181 2,789,977 . 38,042,340 341 16,865

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

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

Company: Florida City Gas

Docket No.: 20220069-GU

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

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

			SALES AND TRANSPORTATION SERVICE:																
LINE	•				GAS				COMMERCIAL				NATURAL		CONTRACT	STANDBY GET	NERATORS*		
NO.		RS-1	RS-100	RS-600	LIGHTING*	GS-1	GS-6K	GS-25K	GS-120K	GS-1,250K	GS-11M	GS-25M	GAS VEHICLES	LES	DEMAND	RSG**	CSG**	TPS	TOTAL
1	NO. OF BILLS	370,532	922,780	16,192	12	69,476	25,198	4,315	1,202	120	-	-	-	-	24	140	422	120	1,410,533
2	THERM SALES	2,637,477	13,783,571	1,207,119	18,177	13,944,629	25,541,488	13,453,559	36,570,110	19,769,498	-	-			46,704,747	341	16,885		173,647,601
3	UNBILLED THERM SALES	550	2,876	252	4	2,913	5,330	2,807	7,494	4,262	-	-	-	-	-	-	-	-	26,489
4	TOTAL THERM SALES	2,638,027	13,786,447	1,207,371	18,181	13,947,542	25,546,818	13,456,366	36,577,604	19,773,760					46,704,747	341	16,885	-	173,674,089
5	CUSTOMER CHARGE REVENUE	\$4,446,385	\$13,841,701	\$323,836	\$0	\$1,736,888	\$881,941	\$647,315	\$360,531	\$60,000					\$28,800	\$2,353	\$10,128	\$48,000	\$22,387,878
6	DEMAND CHARGE								\$1,656,762	\$1,275,193									\$2,931,956
7	BASE NON-FUEL REVENUE	\$1,216,404	\$5,566,219	\$636,140	\$10,768	\$5,252,105	\$8,673,889	\$4,373,618	\$7,086,922	\$1,850,623					\$2,570,055	\$178	\$8,363	\$222,971	\$37,468,255
8	UNBILLED BASE NON-FUEL REVENUE	\$837	\$4,372	\$383	\$6	\$4,428	\$8,101	\$4,267	\$11,391	\$6,479									\$40,263
9	TOTAL BASE NON-FUEL REVENUE	\$1,217,241	\$5,570,591	\$636,523	\$10,773	\$5,256,533	\$8,681,990	\$4,377,885	\$8,755,075	\$3,132,295	\$0	\$0	\$0	\$0	\$2,570,055	\$178	\$8,363	\$222,971	\$40,440,474
10	OTHER REVENUE	\$302,648	\$1,568,884	\$17,789	(\$61)	\$177,058	\$16,182	(\$9,687)	(\$96,616)	(\$69,523)					\$300	\$1,100	\$4,514	\$0	\$1,912,587
11	OFF-SYSTEM SALES																		\$0
12	TOTAL BASE REVENUE	\$5,966,274	\$20,981,175	\$978,148	\$10,712	\$7,170,479	\$9,580,114	\$5,015,512	\$9,018,990	\$3,122,772	\$0	\$0	\$0	\$0	\$2,599,155	\$3,632	\$23,005	\$270,971	\$64,740,939
13	DIFF. IN NO. OF BILLS	(54,930)	75,152	402	-	5,139	(3,402)	(237)	7	18					-	-	-	-	22,149
14	DIFF. IN THERM SALES	(134,755)	512,590	57,153	-	915,064	57,974	16,049	(556,070)	(4,024,479)					8,662,407	-	-	-	5,505,932
15	DIFF. IN CUSTOMER CHARGE REVENUE	(\$726,031)	\$1,234,851	\$16,802	\$0	\$115,252	(\$147,940)	(\$24,139)	\$6,191	\$10,200					\$0	\$191	\$867	\$0	\$486,243
16	DIFF. IN BASE NON-FUEL REVENUE	(\$56,685)	\$198,269	\$39,107	\$6	\$346,138	(\$87,031)	(\$337,145)	(\$151,525)	(\$463,621)					\$366,392	\$119	\$1,180	(\$405)	(\$145,200)
17	DIFF. IN OTHER REVENUE	(\$491,119)	(\$1,436,538)	(\$106,018)	(\$1,013)	(\$787,460)	(\$1,293,013)	(\$667,887)	(\$753,399)	(\$174,002)					\$0	(\$103)	(\$1,074)	\$0	(\$5,711,625)
18	DIFF. IN TOTAL BASE REVENUE***	(\$1,273,836)	(\$3,418)	(\$50,109)	(\$1,007)	(\$326,070)	(\$1,527,984)	(\$1,029,171)	(\$898,733)	(\$627,423)					\$366,392	\$207	\$973	(\$405)	(\$5,370,582)

RECONCILING ITEMS:

Revenues Per MFR E-6 \$64,585,445 LES Forecast Correction \$155,495 \$64,740,940 Adjusted Total Base Revenues

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

Docket No.: 20220069-GU

Company: Florida City Gas

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

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

			SALES AND TRANSPORTATION SERVICE:																
LINE	-		RESIDENTIAL		GAS				COMMERCIAL				NATURAL		CONTRACT	STANDBY GEN	ERATORS*		
NO.		RS-1	RS-100	RS-600	LIGHTING*	GS-1	GS-6K	GS-25K	GS-120K	GS-1,250K	GS-11M	GS-25M	GAS VEHICLES	LES	DEMAND	RSG**	CSG**	TPS**	TOTAL
1	NO. OF BILLS (1)	370,532	922,780	16,192	12	69,476	25,198	4,315	1,202	120					24	140	422	120	1,410,533
2	THERM SALES (2)	2,637,477	13,783,571	1,207,119	18,177	13,944,629	25,541,488	13,453,559	36,570,110	19,769,498					46,704,747	341	16,885	0	173,647,601
3	CUSTOMER CHARGE REVENUE	\$7,040,110	\$17,532,821	\$404,795	\$0	\$2,153,741	\$1,108,726	\$811,301	\$450,664	\$75,000					\$28,800	\$3,500	\$15,192	\$48,000	\$29,672,650
4	DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,071,673	\$1,594,546					\$0	\$0	\$0	\$0	\$3,666,219
5	BASE NON-FUEL REVENUE	\$2,155,610	\$9,832,648	\$1,097,742	\$10,790	\$9,184,490	\$14,131,594	\$6,862,526	\$11,725,109	\$3,256,234					\$2,570,055	\$243	\$11,121	\$228,242	\$61,066,406
6	UNBILLED	\$1,247	\$6,518	\$571	\$9	\$6,602	\$12,078	\$6,362	\$16,983	\$9,659									\$60,029
7	OTHER REVENUE (3)	\$323,358	\$1,682,549	\$18,554	(\$61)	\$186,880	\$17,077	(\$9,702)	(\$96,751)	(\$69,523)					\$300	\$1,220	\$4,634	\$0	\$2,058,535
8	TOTAL BASE REVENUE (4)	\$9,520,325	\$29,054,535	\$1,521,663	\$10,738	\$11,531,714	\$15,269,475	\$7,670,486	\$14,167,678	\$4,865,916					\$2,599,155	\$4,963	\$30,947	\$276,242	\$96,523,839
9	INCREASE																		
10	DOLLAR AMOUNT ⁽⁵⁾	\$2,280,215	\$8,069,942	\$493,405	(\$982)	\$4,035,165	\$4,161,378	\$1,625,804	\$4,249,956	\$1,115,721	\$0	\$	0 \$0	\$0	\$366,392	\$1,539	\$8,915	\$4,866	\$26,412,317
11	DOLLAR AMOUNT ⁽⁶⁾	\$3,554,051	\$8,073,360	\$543,514	\$26	\$4,361,235	\$5,689,362	\$2,654,975	\$5,148,688	\$1,743,145	\$0	\$	0 \$0	\$0	\$0	\$1,332	\$7,942	\$5,271	\$31,782,899
12	% NON-FUEL	178.99%	150.21%	82.59%	-9.12%	82.18%	47.46%	34.48%	47.72%	31.03%					16.63%	2603.37%	124.11%	2.18%	65.08%
13	% TOTAL	25.85%	28.19%	29.10%	-4.39%	32.40%	24.47%	20.17%	39.17%	29.75%					16.41%	42.50%	28.75%	1.79%	28.15%

		PROPO	SED		
	SERVICE CHARGES	CHAR	GE	REV	ENUE
17	CONNECTION CHARGE	\$50.00-\$2	00.00		857,070
18	COLLECTION IN LIEU OF DISCONNECT CHARG	\$25.00-\$3	2.00		76,825
19	RECCONNECT CHARGE	\$40.00-\$1	00.00		125,745
20	BAD CHECKS	\$	25.00		
21	LATE PAYMENT CHARGES	\$5.00 OR	1.5%		1,244,657
22	NSF FEE	\$	25.00		46,808
23	ACCOUNT TRANSFER	\$	20.00		4,040
24	FAILED TRIP	\$	20.00		60
25	GENERAL ADJUSTMENT				16,944
26	METER READ				25,200
27	CUSTOMER REQUEST METER TEST				129
28	TEMPORARY DISCONNECT	\$35.00-\$4	5.00		14,805
29	CHANGE OF ACCOUNT	\$	20.00		96,720
30	AMORT. ADJUSTMENT				(450,769)
31	Total			\$	2,058,235

⁽⁴⁾ TOTAL BASE REVENUES BY CLASS DIFFER FROM H-1, P. 1-2 DUE TO THE INCLUSION OF CONTRACT DEMAND AS A SEPARATE RATE CLASS IN THIS SCHEDULE (VS. A REVENUE CREDIT IN H-1) 32

⁽¹⁾ REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
(2) OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS.

⁽⁵⁾ HISTORIC BASE YEAR VS PROJECTED TEST YEAR 33 34

⁽⁶⁾ HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

^{*}Therm sales include forecast adjustments for Stand by Generation (RSG, CSG) and Gas lighting rate schedules

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

Florida Public Service Commission

Company: Florida City Gas

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

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

Docket No.: 20220069-GU

									SALES	ND TRANSPORT	TATION SERVIC	E:							
LINE					GAS								NATURAL		CONTRACT	STANDBY GET			
NO.		RS-1	RS-100	RS-600	LIGHTING	<u>GS-1</u>	GS-6K	GS-25K	GS-120K	GS-1,250K	GS-11M	GS-25M	GAS VEHICLES	LES	DEMAND	RSG	CSG	TPS	TOTAL
1	NO. OF BILLS	425,462	847,628	15,790	12	64,337	28,600	4,552	1,195	102					24	140	422	120	1,388,384
2	THERM SALES	2,772,232	13,270,981	1,149,966	18,177	13,029,565	25,483,514	13,437,510	37,126,181	23,793,977					38,042,340	341	16,885	-	168,141,668
3	UNBILLED THERM SALES		-	-	-	-	-	-	-	-					-	-	-	-	
4	TOTAL THERM SALES	2,772,232	13,270,981	1,149,966	18,177	13,029,565	25,483,514	13,437,510	37,126,181	23,793,977					38,042,340	341	16,885		168,141,668
5	CUSTOMER CHARGE REVENUE	\$5,172,417	\$12,606,850	\$307,034	\$0	\$1,621,637	\$1,029,881	\$671,454	\$354,340	\$49,800					\$28,800	\$2,162	\$9,261	\$48,000	\$21,901,636
e	BASE NON-FUEL REVENUE	\$1,273,926	\$5,372,322	\$597,415	\$10.768	\$4,910,395	\$8.769.021	\$4,715,030	\$8,906,600	\$3,595,916					\$2,203,663	59	\$7,183	\$223,376	\$40,585,674
0	BASE NON-FUEL REVENUE	\$1,273,920	\$5,372,322	φυσ1,410	\$10,700	\$4,910,393	\$6,709,021	φ 4 ,715,030	\$6,900,000	\$3,393,910					\$2,203,003	39	φ1,103	φ223,370	\$40,363,074
7	UNBILLED BASE NON-FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0	\$0	\$0	\$0	\$0
8	TOTAL BASE NON-FUEL REVENUE	\$1,273,926	\$5,372,322	\$597,415	\$10,768	\$4,910,395	\$8,769,021	\$4,715,030	\$8,906,600	\$3,595,916	\$0		\$0 \$0	\$0	\$2,203,663	\$59	\$7,183	\$223,376	\$40,585,674
9	FUEL REVENUE	\$1,579,640	\$7,641,376	\$667,413	\$10,627	\$4,959,555	\$5,899,469	\$2,014,981	\$933,317	\$0					\$0	\$197	\$8,978	\$0	\$23,715,554
10	UNBILLED FUEL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0					\$0	\$0	\$0	\$0	\$0
11	TOTAL FUEL REVENUE	\$1,579,640	\$7,641,376	\$667,413	\$10,627	\$4,959,555	\$5,899,469	\$2,014,981	\$933,317	\$0					\$0	\$197	\$8,978	\$0	\$23,715,554
12	OTHER REVENUE ⁽¹⁾	\$793,767	\$3,005,422	\$123,807	\$952	\$964,517	\$1,309,195	\$658,199	\$656,783	\$104,479					\$300	\$1,203	\$5,588	\$0	\$7,624,212
13	TOTAL REVENUE	\$8,819,750	\$28,625,969	\$1,695,671	\$22,347	\$12,456,104	\$17,007,566	\$8,059,664	\$10,851,039	\$3,750,195	\$0		\$0 \$0	\$0	\$2,232,763	\$3,621	\$31,010	\$271,376	\$93,827,075
	(1)OTHER REVENUE:	=																	
	CONNECT, DISCONNECT	\$97,290	\$552,540	\$4,460	\$0	\$80,536	\$29,365	\$2,670	\$900	\$0					\$0	\$960	\$3,250	\$0	\$771,971
	OTHER	\$247,833	\$898,967	\$15,732	\$0	\$106,851	\$81,269	\$34,098	\$26,850	\$0					\$300	\$140	\$626	\$0	\$1,412,667
	GROSS RECEIPTS & FRANCHISE TAXES	\$448,644	\$1,553,914	\$103,615	\$952	\$777,130	\$1,198,561	\$621,431	\$629,033	\$104,479					\$0	\$103	\$1,712	\$0	\$5,439,574
	TOTAL OTHER REVENUE	\$793,767	\$3,005,422	\$123,807	\$952	\$964,517	\$1,309,195	\$658,199	\$656,783	\$104,479					\$300	\$1,203	\$5,588	\$0	\$7,624,212

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

SUPPORTING SCHEDULES: C-3, C-4

RECAP SCHEDULES: E-2

Company: Florida City Gas

Docket No.: 20220069-GU

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

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

NO OF BILLS* RS-100 RS-600 LIGHTING* GS-1 GS-H GS-120K GS-12	St. TPS TOTAL 422 120 1,410,533 .885 173,647,601 26,489 .885 - 173,674,089 .128 \$48,000 \$22,387,878 \$2,931,956 .363 \$222,971 \$37,468,255 \$40,263 .363 \$222,971 \$40,440,474
1 NO. OF BILLS* 370,532 922,780 16,192 12 69,476 25,198 4,315 1,202 120 24 140 2 THERM SALES ** 2,637,477 13,783,571 1,207,119 18,177 13,944,629 25,541,488 13,453,559 36,570,110 19,769,498 46,704,747 341 3 UNBILLED THERM SALES 550 2,876 252 4 2,913 5,330 2,807 7,494 4,262	422 120 1,410,533 .885 173,647,601 26,489 .885 - 173,674,089 .128 \$48,000 \$22,387,878 \$2,931,956 .363 \$222,971 \$37,468,255 \$40,263
THERM SALES ** 2,637,477 13,783,571 1,207,119 18,177 13,944,629 25,541,488 13,453,559 36,570,110 19,769,498 46,704,747 341 3 UNBILLED THERM SALES 550 2,876 252 4 2,913 5,330 2,807 7,494 4,262	.885 173,647,601 26,489 .885 - 173,674,089 .128 \$48,000 \$22,387,878 \$2,931,956 .363 \$222,971 \$37,468,255 \$40,263
3 UNBILLED THERM SALES 550 2.876 252 4 2.913 5.330 2.807 7.494 4.262	- 26,489 .885 - 173,674,089 .128 \$48,000 \$22,387,878 \$2,931,956 .363 \$222,971 \$37,468,255 \$40,263
4 TOTAL THERM SALES 2,638,027 13,786,447 1,207,371 18,181 13,947,542 25,546,818 13,456,366 36,577,604 19,773,760 46,704,747 341 5 CUSTOMER CHARGE REVENUE \$4,446,385 \$13,841,701 \$323,836 \$0 \$1,736,888 \$881,941 \$647,315 \$360,531 \$60,000 \$28,800 \$2,353 6 DEMAND CHARGE 7 BASE NON-FUEL REVENUE \$1,216,404 \$5,566,219 \$636,140 \$10,768 \$5,252,105 \$8,673,889 \$4,373,618 \$7,086,922 \$1,850,623 8 UNBILLED BASE NON-FUEL REVENUE \$837 \$4,372 \$383 \$6 \$4,428 \$8,101 \$4,267 \$11,391 \$6,479 9 TOTAL BASE NON-FUEL REVENUE \$1,217,241 \$5,570,591 \$636,523 \$10,773 \$5,256,533 \$8,681,990 \$4,377,885 \$8,750,075 \$3,132,295 \$0 \$0 \$0 \$0 \$2,570,055 \$178 10 OTHER REVENUE \$302,648 \$1,568,884 \$17,789 \$(\$61) \$177,058 \$16,182 \$(\$9,687) \$(\$96,616) \$(\$69,523) \$30,80 \$0 \$0 \$0 \$2,570,055 \$1,100 11 OFF-SYSTEM SALES	.885 - 173,674,089 .128 \$48,000 \$22,387,878 \$2,931,956 .363 \$222,971 \$37,468,255 \$40,263
5 CUSTOMER CHARGE REVENUE \$4,446,385 \$13,841,701 \$323,836 \$0 \$1,736,888 \$881,941 \$647,315 \$360,531 \$60,000 \$2,353 \$60,000 \$2,350,000	\$22,387,878 \$2,931,956 \$3,931,956 \$3,468,255 \$40,263
6 DEMAND CHARGE 7 BASE NON-FUEL REVENUE \$1,216,404 \$5,566,219 \$636,140 \$10,768 \$5,252,105 \$8,673,889 \$4,373,618 \$7,086,922 \$1,850,623 \$2,570,055 \$178 8 UNBILLED BASE NON-FUEL REVENUE \$837 \$4,372 \$383 \$6 \$4,428 \$8,101 \$4,267 \$11,391 \$6,479 9 TOTAL BASE NON-FUEL REVENUE \$1,217,241 \$5,570,591 \$636,523 \$10,773 \$5,256,533 \$8,881,990 \$4,377,885 \$8,755,075 \$3,132,295 \$0 \$0 \$0 \$0 \$2,570,055 \$178 10 OTHER REVENUE \$302,648 \$1,568,884 \$17,789 (\$61) \$177,058 \$16,182 (\$9,687) (\$96,616) (\$69,523) \$331,000 \$1,100	\$2,931,956 .363 \$222,971 \$37,468,255 \$40,263
7 BASE NON-FUEL REVENUE \$1,216,404 \$5,566,219 \$636,140 \$10,768 \$5,252,105 \$8,673,889 \$4,373,618 \$7,086,922 \$1,850,623 \$2,570,055 \$178 8 UNBILLED BASE NON-FUEL REVENUE \$837 \$4,372 \$383 \$6 \$4,428 \$8,101 \$4,267 \$11,391 \$6,479 9 TOTAL BASE NON-FUEL REVENUE \$1,217,241 \$5,570,591 \$636,523 \$10,773 \$5,256,533 \$8,881,990 \$4,377,885 \$8,755,075 \$3,132,295 \$0 \$0 \$0 \$0 \$0 \$2,570,055 \$178 10 OTHER REVENUE \$302,648 \$1,568,884 \$17,789 (\$61) \$177,058 \$16,182 (\$9,687) (\$96,616) (\$69,523) \$33,2295 \$0 \$0 \$0 \$0 \$0 \$2,570,055 \$178 11 OFF-SYSTEM SALES	363 \$222,971 \$37,468,255 \$40,263
8 UNBILLED BASE NON-FUEL REVENUE \$837 \$4,372 \$383 \$6 \$4,428 \$8,101 \$4,267 \$11,391 \$6,479 9 TOTAL BASE NON-FUEL REVENUE \$1,217,241 \$5,570,591 \$636,523 \$10,773 \$5,256,533 \$8,681,990 \$4,377,885 \$8,755,075 \$3,132,295 \$0 \$0 \$0 \$0 \$0 \$2,570,055 \$176 10 OTHER REVENUE \$302,648 \$1,568,884 \$17,789 (\$61) \$177,058 \$16,182 (\$9,687) (\$96,616) (\$69,523) \$300 \$1,100 11 OFF-SYSTEM SALES	\$40,263
9 TOTAL BASE NON-FUEL REVENUE \$1,217,241 \$5,570.591 \$636.523 \$10,773 \$5,256.533 \$8,681,990 \$4,377,885 \$8,755,075 \$3,132,295 \$0 \$0 \$0 \$0 \$0 \$2,570,055 \$178 10 OTHER REVENUE \$302,648 \$1,568,884 \$17,789 (\$61) \$177,058 \$16,182 (\$9,687) (\$96,616) (\$69,523) \$302,648 \$1,568,884 \$17,789 \$17,789 \$1,100	
10 OTHER REVENUE \$302,648 \$1,568,884 \$17,789 (\$61) \$177,058 \$16,182 (\$9,687) (\$96,616) (\$69,523) \$300 \$1,100 11 OFF-SYSTEM SALES	262 \$222.071 \$40.440.474
11 OFF-SYSTEM SALES	303 \$222,971 \$40,440,474
	.514 \$0 \$1,912,587
12 TOTAL BASE REVENUE \$5,966,274 \$20,981,175 \$978,148 \$10,712 \$7,170,479 \$9,580,114 \$5,015,512 \$9,018,990 \$3,122,772 \$0 \$0 \$0 \$0 \$2,599,155 \$3,632	\$0
	005 \$270,971 \$64,740,939
13 DIFF. IN NO. OF BILLS (54,930) 75,152 402 - 5,139 (3,402) (237) 7 18	22,149
14 DIFF. IN THERM SALES (134,755) 512,590 57,153 - 915,064 57,974 16,049 (556,070) (4,024,479) 8,662,407 -	5,505,932
15 DIFF. IN CUSTOMER CHARGE REVENUE (\$726,031) \$1,234,851 \$16,802 \$0 \$115,252 (\$147,940) (\$24,139) \$6,191 \$10,200 \$0 \$191	\$867 \$0 \$486,243
16 DIFF. IN BASE NON-FUEL REVENUE (\$56,685) \$198,269 \$39,107 \$6 \$346,138 (\$87,031) (\$337,145) (\$151,525) (\$463,621) \$366,392 \$119	.180 (\$405) (\$145,200)
17 DIFF. IN OTHER REVENUE (\$491,119) (\$1,436,538) (\$106,018) (\$1,013) (\$787,460) (\$1,293,013) (\$667,887) (\$753,399) (\$174,002) \$0 (\$103)	.074) \$0 (\$5,711,625)
18 DIFF. IN TOTAL BASE REVENUE*** (\$1,273,836) (\$3,418) (\$50,109) (\$1,007) (\$326,070) (\$1,527,984) (\$1,029,171) (\$898,733) (\$627,423) \$366,392 \$207	,077) 40 (\$3,711,023)

RECONCILING ITEMS:

Total Base Revenues Per MFR E-6 \$64,585,445 LES Forecast Correction Adjusted Total Base Revenues \$155,495 \$64,740,940

SUPPORTING SCHEDULES: G-6 p.2 RECAP SCHEDULES: E-2

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

Company: Florida City Gas Docket No.: 20220069-GU

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

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

	_									ND TRANSPORT	ATION SERVICE	E:							
LINE			RESIDENTIAL		GAS				COMMERCIAL				NATURAL		CONTRACT	STANDBY GEN			
NO.	_	RS-1	RS-100	RS-600	LIGHTING*	<u>GS-1</u>	GS-6K	GS-25K	GS-120K	GS-1,250K	<u>GS-11M</u>	GS-25M	GAS VEHICLES	LES	DEMAND	RSG**	CSG**	TPS	TOTAL
1	NO. OF BILLS (1)	370,532	922,780	16,192	12	69,476	25,198	4,315	1,202	120					24	140	422	120	1,410,533
2	THERM SALES (2)	2,637,477	13,783,571	1,207,119	18,177	13,944,629	25,541,488	13,453,559	36,570,110	19,769,498					46,704,747	341	16,885	0	173,647,601
3	CUSTOMER CHARGE REVENUE	\$7,040,110	\$17,532,821	\$404,795	\$0	\$2,153,741	\$1,108,726	\$811,301	\$450,664	\$75,000					\$28,800	\$3,500	\$15,192	\$48,000	\$29,672,650
4	DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,071,673	\$1,594,546					\$0	\$0	\$0	\$0	\$3,666,219
5	BASE NON-FUEL REVENUE	\$1,957,852	\$8,998,466	\$1,097,742	\$10,790	\$8,834,480	\$13,548,738	\$6,551,614	\$11,171,437	\$3,069,610					\$2,570,055	\$223	\$10,697	\$228,242	\$58,049,947
6	UNBILLED	\$1,225	\$6,378	\$561	\$8	\$6,483	\$11,861	\$6,248	\$15,902	\$9,485									\$58,152
7	OTHER REVENUE (3)	\$323,358	\$1,682,549	\$18,554	(\$61)	\$186,880	\$17,077	(\$9,702)	(\$96,751)	(\$69,523)					\$300	\$1,220	\$4,634	\$0	\$2,058,535
8	TOTAL BASE REVENUE (4)	\$9,322,545	\$28,220,214	\$1,521,652	\$10,738	\$11,181,585	\$14,686,402	\$7,359,460	\$13,612,926	\$4,679,119					\$2,599,155	\$4,943	\$30,523	\$276,242	\$93,505,503
9	INCREASE																		
10	DOLLAR AMOUNT ⁽⁵⁾	\$2,082,435	\$7,235,620	\$493,395	(\$982)	\$3,685,036	\$3,578,305	\$1,314,778	\$3,695,204	\$928,924	\$0	\$	0 \$0	\$0	\$366,392	\$1,518	\$8,491	\$4,866	\$23,393,982
11	DOLLAR AMOUNT ⁽⁶⁾	\$3,356,270	\$7,239,038	\$543,504	\$26	\$4,011,106	\$5,106,288	\$2,343,949	\$4,593,936	\$1,556,347	\$0	\$	0 \$0	\$0	\$0	\$1,311	\$7,518	\$5,271	\$28,764,564
12	% NON-FUEL	163.47%	134.68%	82.59%	-9.12%	75.05%	40.81%	27.88%	41.49%	25.83%					16.63%			2.18%	57.64%
13	% TOTAL	23.61%	25.28%	29.10%	-4.39%	29.58%	21.04%	16.31%	34.05%	24.77%					16.41%			1.79%	24.93%

(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 15

(3) OTHER REVENUE CONSISTS OF THE FOLLOWING ITEMS:

		PROPOS	SED		
	SERVICE CHARGES	CHAR	3E	F	REVENUE
17	CONNECTION CHARGE	\$50.00-\$20	0.00		857,070
18	COLLECTION IN LIEU OF DISCONNECT CHARG	\$25.00-\$32	.00		76,825
19	RECCONNECT CHARGE	\$40.00-\$10	0.00		125,745
20	BAD CHECKS	\$	25.00		
21	LATE PAYMENT CHARGES	\$5.00 OR 1	.5%		1,244,657
22	NSF FEE	\$	25.00		46,808
23	ACCOUNT TRANSFER	\$	20.00		4,040
24	FAILED TRIP	\$	20.00		60
25	GENERAL ADJUSTMENT				16,944
26	METER READ				25,200
27	CUSTOMER REQUEST METER TEST				129
28	TEMPORARY DISCONNECT	\$35.00-\$45	.00		14,805
29	CHANGE OF ACCOUNT	\$	20.00		96,720
30	AMORT. ADJUSTMENT				(450,769)
31	Total			\$	2,058,235

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

(6) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR 34

*Therm sales include forecast adjustments for Stand by Generation (RSG, CSG) and Gas lighting rate schedules

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

SUPPORTING SCHEDULES: G-6 p.2, H-1 p.1-2 RECAP SCHEDULES: E-2, H-2 p.5, H-3 p.3

Company: Florida City Gas

Docket No.: 20220069-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: 12/31/21 Projected Test Year: 12/31/23 Witness: Tara DuBose, Mark Campbell

			PRESE	NT RATE STRUCTUR	E ⁽¹⁾	PRESENT R	ATES ADJ FOR GROWT	TH ONLY	FINAL PRO	POSED RATES INCLUDI	NG LNG
LINE NO.	RATE SCHEDULE		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
1 2 3 5	RESIDENTIAL RS-1	CUSTOMER CHARGE ENERGY CHARGE TOTAL	425,462 2,772,232	\$12.00 \$0.46120 -	\$5,172,417 \$1,273,926 \$6,446,343	370,532 2,637,477	\$12.00 \$0.46120 —	\$4,446,385 \$1,216,404 \$5,662,789	370,532 2,637,477	\$19.00 \$0.81730 —	\$7,040,110 \$2,155,610 \$9,195,720
6 7 8	RS-100	CUSTOMER CHARGE ENERGY CHARGE	847,628 13,270,981	\$15.00 \$0.40383	\$12,606,850 \$5,372,322	922,780 13,783,571	\$15.00 \$0.40383	\$13,841,701 \$5,566,219	922,780 13,783,571	\$19.00 \$0.71336	\$17,532,821 \$9,832,648
9 10 11 12	RS-600	TOTAL CUSTOMER CHARGE ENERGY CHARGE	15,790 1,149,966	\$20.00 \$0.52699	\$17,979,172 \$307,034 \$597,415	16,192 1,207,119	\$20.00 \$0.52699	\$19,407,920 \$323,836 \$636,140	16,192 1,207,119	\$25.00 \$0.90939	\$27,365,469 \$404,795 \$1,097,742
13 14 15 16 17	GAS LIGHTING	TOTAL CUSTOMER CHARGE ENERGY CHARGE TOTAL	12 18,177	\$0.00 \$0.59237	\$904,450 \$0 \$10,768	12 18,177	\$0.00 \$0.59237	\$959,976 \$0 \$10,768	12 18,177	\$0.00 \$0.59363	\$1,502,537 \$0 \$10,790 \$10,790
18 19 20	COMMERCIAL AND IN GS-1		64,337 13,029,565	\$25.00 \$0.37664	\$1,621,637 \$4,910,395	69,476 13,944,629	\$25.00 \$0.37664	\$1,736,888 \$5,252,105	69,476 13,944,629	\$31.00 \$0.65864	\$2,153,741 \$9,184,490
21 22 23 24 25	GS-6K	TOTAL CUSTOMER CHARGE ENERGY CHARGE	28,600 25,483,514	\$35.00 \$0.33960	\$6,532,032 \$1,029,881 \$8,769,021 \$9,798,903	25,198 25,541,488	\$35.00 \$0.33960	\$6,988,993 \$881,941 \$8,673,889	25,198 25,541,488	\$44.00 \$0.55328	\$11,338,232 \$1,108,726 \$14,131,594 \$15,240,320
26 27 28 29	GS-25K	TOTAL CUSTOMER CHARGE ENERGY CHARGE TOTAL	4,552 13,437,510	\$150.00 \$0.32509	\$671,454 \$4,715,030 \$5,386,483	4,315 13,453,559	\$150.00 \$0.32509	\$9,555,830 \$647,315 \$4,373,618 \$5,020,932	4,315 13,453,559	\$188.00 \$0.51009	\$15,240,320 \$811,301 \$6,862,526 \$7,673,827
30 31 32 33	GS-120K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	1,195 2,730,470 34,798,823	\$300.00 \$0.575 \$0.19379	\$347,140 \$1,578,011 \$6,786,235	1,178 2,722,482 34,093,686	\$300.00 \$0.575 \$0.19379	\$353,331 \$1,565,427 \$6,607,016	1,178 2,722,482 34,093,686	\$375.00 \$0.719 \$0.32062	\$441,664 \$1,957,464 \$10,931,118
35 36 37 38 39	GS-1,250K	TOTAL CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	102 2,083,665 22,083,587	\$500.00 \$0.575 \$0.09361	\$8,711,386 \$43,800 \$1,183,477 \$2,167,349 \$3,394,626	108 2,069,936 17,949,558	\$500.00 \$0.575 \$0.09361	\$8,525,774 \$54,000 \$1,190,213 \$1,680,258 \$2,924,471	108 2,069,936 17,949,558	\$625.00 \$0.719 \$0.16471	\$13,330,246 \$67,500 \$1,488,284 \$2,956,472 \$4,512,255
40 41 42	NATURAL GAS VEHICLES	CUSTOMER CHARGE ENERGY CHARGE TOTAL	- 0	\$25.00 \$0.23232 _	\$0 \$0 \$0	0	\$25.00 \$0.23232	\$0 \$0 \$0	0 0	\$31.00 \$0.23232	\$0 \$0 \$0
43 44 45 46	LES GS-120k	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	24 158,844 2,327,358	\$300.00 \$0.575 \$0.19379	\$7,200 \$91,335 \$451,019 \$549,554	24 158,844 2,476,424	\$300.00 \$0.575 \$0.19379	\$7,200 \$91,335 \$479,906 \$578,441	24 158,844 2,476,424	\$375.00 \$0.719 \$0.32062	\$9,000 \$114,209 \$793,991 \$917,200

Company: Florida City Gas

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

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

Docket No.: 20220069-GU

			PRESI	ENT RATE STRUCTURI	E ⁽¹⁾	PRESENT	RATES ADJ FOR GROW	TH ONLY	FINAL PRO	POSED RATES INCLUDE	NG LNG
LINE NO.	RATE SCHEDULE		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
47 48 49 50	LES GS-1250k ⁽²⁾	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	12 147,792 1,710,390	\$500.00 \$0.575 \$0.09361	\$6,000 \$84,980 \$160,110 \$251,090	12 147,792 1,819,940	\$500.00 \$0.575 \$0.09361 =	\$6,000 \$84,980 \$170,365 \$261,345	12 147,792 1,819,940	\$625.00 \$0.719 \$0.16471 _	\$7,500 \$106,262 \$299,762 \$413,525
	CONTRACT DEMAND ⁽³⁾	CUSTOMER CHARGE ENERGY CHARGE TOTAL		- -	\$28,800 \$2,203,663 \$2,232,463		- -	\$28,800 \$2,570,055 \$2,598,855		- -	\$28,800 \$2,570,055 \$2,598,855
54 55 56 57	RSG	CUSTOMER CHARGE ENERGY CHARGE TOTAL	140 341	\$16.81 \$0.52248	\$2,162 \$59 \$2,221	140 341	\$16.81 \$0.52248	\$2,353 \$178 \$2,532	140 341	\$25.00 \$0.71336 —	\$3,500 \$243 \$3,743
	CSG	CUSTOMER CHARGE ENERGY CHARGE TOTAL	422 16,885	\$24.00 \$0.49531	\$9,261 \$7,183 \$16,444	422 16,885	\$24.00 \$0.49531	\$10,128 \$8,363 \$18,491	422 16,885	\$36.00 \$0.65864	\$15,192 \$11,121 \$26,313
62 63 64	TPS	CUSTOMER CHARGE PER CUSTOMER CHARO TOTAL	120 33,396	\$400.00 \$6.0700 _	\$48,000 \$223,376 \$271,376	120 36,733	\$400.00 \$6.0700 _	\$48,000 \$222,971 \$270,971	120 36,733	\$400.00 \$6.2135 _	\$48,000 \$228,242 \$276,242
65 66 67 68 69	GS- 11M	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	0 0 0	\$1,000.00 \$0.575 \$0.08000	\$0 \$0 \$0	0 0 0	\$1,000.00 \$0.575 \$0.08000	\$0 \$0 \$0	0 0 0	\$1,250.00 \$0.719 \$0.12160	\$0 \$0 \$0 \$0
71 72 73	GS-25M	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	0 0 0	\$2,000.00 \$0.575 \$0.04000	\$0 \$0 \$0	0 0 0	\$2,000.00 \$0.575 \$0.04000	\$0 \$0 \$0	0 0 0	\$2,500.00 \$0.719 \$0.06080	\$0 \$0 \$0
74 75	GRAND TOTAL	TOTAL		-	\$0 \$62,487,309		=	\$0 \$62,788,089		=	\$0 \$94,405,275

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

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

RECAP SCHEDULES:

⁽²⁾ There was an inadvertent error in the original forecast for LES Present Revenue. The corrected amount is shown here, which results in present revenues being \$155,495 higher than as stated in the corresponding Finance and Accounting MFRs.

⁽³⁾ The rates for the contract demand have not been included as they are negotiated rates that are fixed for the duration of the contract term and not subject to changes as part of the proposed base rate increase

Company: Florida City Gas

Docket No.: 20220069-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: 12/31/21 Projected Test Year: 12/31/23 Witness: Tara DuBose, Mark Campbell

			PRESE	NT RATE STRUCTUR	E ⁽¹⁾	PRESENT F	RATES ADJ FOR GROW	TH ONLY	FIN	NAL PROPOSED RATES	
LINE NO.	RATE SCHEDULE		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
	RESIDENTIAL RS-1	CUSTOMER CHARGE ENERGY CHARGE TOTAL	425,462 2,772,232	\$12.00 \$0.46120	\$5,172,417 \$1,273,926 \$6,446,343	370,532 2,637,477	\$12.00 \$0.46120 —	\$4,446,385 \$1,216,404 \$5,662,789	370,532 2,637,477	\$19.00 \$0.74232	\$7,040,110 \$1,957,852 \$8,997,962
6 7 8	RS-100	CUSTOMER CHARGE ENERGY CHARGE TOTAL	847,628 13,270,981	\$15.00 \$0.40383	\$12,606,850 \$5,372,322 \$17,979,172	922,780 13,783,571	\$15.00 \$0.40383	\$13,841,701 \$5,566,219 \$19,407,920	922,780 13,783,571	\$19.00 \$0.65284	\$17,532,821 \$8,998,466 \$26,531,287
10 11 12 13	RS-600	CUSTOMER CHARGE ENERGY CHARGE TOTAL	15,790 1,149,966	\$20.00 \$0.52699	\$307,034 \$597,415	16,192 1,207,119	\$20.00 \$0.52699	\$323,836 \$636,140 \$959,976	16,192 1,207,119	\$25.00 \$0.90939	\$404,795 \$1,097,742 \$1,502,537
14 15 16	GAS LIGHTING	CUSTOMER CHARGE ENERGY CHARGE	12 18,177	\$0.00 \$0.59237	\$0 \$10,768	12 18,177	\$0.00 \$0.59237	\$0 \$10,768	12 18,177	\$0.00 \$0.59363	\$0 \$10,790
19 20	COMMERCIAL AND IND GS-1	CUSTOMER CHARGE ENERGY CHARGE	64,337 13,029,565	\$25.00 \$0.37664	\$10,768 \$1,621,637 \$4,910,395	69,476 13,944,629	\$25.00 \$0.37664	\$10,768 \$1,736,888 \$5,252,105	69,476 13,944,629	\$31.00 \$0.63354	\$10,790 \$2,153,741 \$8,834,480
21 22 23 24 25	GS-6K	TOTAL CUSTOMER CHARGE ENERGY CHARGE TOTAL	28,600 25,483,514	\$35.00 \$0.33960	\$6,532,032 \$1,029,881 \$8,769,021 \$9,798,903	25,198 25,541,488	\$35.00 \$0.33960	\$6,988,993 \$881,941 \$8,673,889 \$9,555,830	25,198 25,541,488	\$44.00 \$0.53046	\$10,988,221 \$1,108,726 \$13,548,738 \$14,657,464
26 27 28 29	GS-25K	CUSTOMER CHARGE ENERGY CHARGE TOTAL	4,552 13,437,510	\$150.00 \$0.32509	\$671,454 \$4,715,030 \$5,386,483	4,315 13,453,559	\$150.00 \$0.32509	\$647,315 \$4,373,618 \$5,020,932	4,315 13,453,559	\$188.00 \$0.48698	\$811,301 \$6,551,614 \$7,362,915
30 31 32 33	GS-120K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	1,195 2,730,470 34,798,823	\$300.00 \$0.575 \$0.19379	\$347,140 \$1,578,011 \$6,786,235	1,178 2,722,482 34,093,686	\$300.00 \$0.575 \$0.19379	\$353,331 \$1,565,427 \$6,607,016	1,178 2,722,482 34,093,686	\$375.00 \$0.719 \$0.30548	\$441,664 \$1,957,464 \$10,414,939
35 36 37 38 39	GS-1,250K	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	102 2,083,665 22,083,587	\$500.00 \$0.575 \$0.09361	\$8,711,386 \$43,800 \$1,183,477 \$2,167,349 \$3,394,626	108 2,069,936 17,949,558	\$500.00 \$0.575 \$0.09361	\$8,525,774 \$54,000 \$1,190,213 \$1,680,258 \$2,924,471	108 2,069,936 17,949,558	\$625.00 \$0.719 \$0.15527	\$12,814,068 \$67,500 \$1,488,284 \$2,787,028 \$4,342,812
40 41 42	NATURAL GAS VEHICLES	CUSTOMER CHARGE ENERGY CHARGE TOTAL	- 0	\$25.00 \$0.23232 -	\$5,394,020 \$0 \$0 \$0	0	\$25.00 \$0.23232 _ =	\$2,924,471 \$0 \$0 \$0	0	\$31.00 \$0.23232 _ =	\$4,342,612 \$0 \$0 \$0

Company: Florida City Gas

Docket No.: 20220069-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: 12/31/21 Projected Test Year: 12/31/23 Witness: Tara DuBose, Mark Campbell

			PRESE	PRESENT RATE STRUCTURE ⁽¹⁾ PRESENT RATES ADJ FOR GROWTH ONLY			TH ONLY	FII	NAL PROPOSED RATES	3	
LINE NO.	RATE SCHEDULE		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
43 44 45 46	LES GS-120k	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	24 158,844 2,327,358	\$300.00 \$0.575 \$0.19379	\$7,200 \$91,335 \$451,019 \$549,554	24 158,844 2,476,424	\$300.00 \$0.575 \$0.19379	\$7,200 \$91,335 \$479,906 \$578,441	24 158,844 2,476,424	\$375.00 \$0.719 \$0.30548	\$9,000 \$114,209 \$756,498 \$879,707
47 48 49 50	LES GS-1250k ⁽²⁾	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE TOTAL	12 147,792 1,710,390	\$500.00 \$0.575 \$0.09361	\$6,000 \$84,980 \$160,110 \$251,090	12 147,792 1,819,940	\$500.00 \$0.575 \$0.09361	\$6,000 \$84,980 \$170,365 \$261,345	12 147,792 1,819,940	\$625.00 \$0.719 \$0.15527	\$7,500 \$106,262 \$282,582 \$396,344
51 52 53	CONTRACT DEMAND ⁽³⁾	CUSTOMER CHARGE ENERGY CHARGE TOTAL			\$28,800 \$2,203,663 \$2,232,463		- -	\$28,800 \$2,570,055 \$2,598,855			\$28,800 \$2,570,055 \$2,598,855
54 55 56 57	RSG	CUSTOMER CHARGE ENERGY CHARGE TOTAL	140 341	\$16.81 \$0.52248	\$2,162 \$59 \$2,221	140 341	\$16.81 \$0.52248	\$2,353 \$178 \$2,532	140 341	\$25.00 \$0.65284	\$3,500 \$223 \$3,723
58 59 60 61	CSG	CUSTOMER CHARGE ENERGY CHARGE TOTAL	422 16,885	\$24.00 \$0.49531	\$9,261 \$7,183 \$16,444	422 16,885	\$24.00 \$0.49531	\$10,128 \$8,363 \$18,491	422 16,885	\$36.00 \$0.63354	\$15,192 \$10,697 \$25,889
62 63 64	TPS	CUSTOMER CHARGE PER CUSTOMER CHARG TOTAL	120 33,396	\$400.00 \$6.0700	\$48,000 \$223,376 \$271,376	120 36,733	\$400.00 \$6.0700	\$48,000 \$222,971 \$270,971	120 36,733	\$400.00 \$6.2135	\$48,000 \$228,242 \$276,242
65 66 67 68	GS- 11M	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	0 0 0	\$1,000.00 \$0.575 \$0.08000	\$0 \$0 \$0	0 0 0	\$1,000.00 \$0.575 \$0.08000	\$0 \$0 \$0	0 0 0	\$1,250.00 \$0.719 \$0.11520	\$0 \$0 \$0
70 71 72 73	GS-25M	TOTAL CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	0 0 0	\$2,000.00 \$0.575 \$0.04000	\$0 \$0 \$0 \$0 \$0	0 0 0	\$2,000.00 \$0.575 \$0.04000	\$0 \$0 \$0 \$0	0 0 0	\$2,500.00 \$0.719 \$0.05760	\$0 \$0 \$0 \$0
74	GRAND TOTAL	TOTAL			\$0 \$62,487,309		:	\$0 \$62,788,089			\$0 \$91,388,817

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

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

RECAP SCHEDULES:

⁽²⁾ There was an inadvertent error in the original forecast for LES Present Revenue. The corrected amount is shown here, which results in present revenues being \$155,495 higher than as stated in the corresponding Finance and Accounting MFRs.

⁽³⁾ The rates for the contract demand have not been included as they are negotiated rates that are fixed for the duration of the contract term and not subject to changes as part of the proposed base rate increase

Explanation: Provide the amount of time and the cost for the initial connection of a residential customer.

Historic Base Year Data: 12/31/2021

Witness: Kurt S. Howard

Type of Data Shown:

Company: Florida City Gas

Line No.		Description	Time Involved	Cost		After H	lours
1	CUSTOMER CONTACT:	Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	9.07 Minutes	\$ 1	13.23	\$	13.23
2	CONNECTION AT SITE:	Record Initial Reading, Drop Test, Light Appliances, Complete Service Order	58 Minutes	\$ 3	31.58	\$	44.63
3	MATERIALS AND SUPPLIES:	Miscellaneous Fittings		\$ Ę	54.20	\$	54.20
4	OVERHEADS:	Vehicle, Fuel, Technology, Tools		\$ 2	27.32	\$	27.32
5	SUPERVISION/ADMINISTRATION:	Planning, Scheduling, Admin		\$	3.40	\$	3.40
6	OUTSIDE CONTRACTOR COST:	None		\$	-	\$	-
7 8	OTHER: (EXPLAIN)	None		\$	-	\$	-
9 10	TOTAL COST OF CONNECTING INITIAL SERVICE			\$ 12	29.73	\$	142.78

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: 12/31/2021

Witness: Kurt S. Howard

Company: Florida City Gas Docket No.: 20220069-GU

				Basic					Complex	
Line No.		Description	Time Involved		Cost	After	Hours	Time Involved	Cost	After Hours
1	CUSTOMER CONTACT:	Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	9.07 Minutes	\$	13.23	\$	13.23	9.07 Minutes	\$ 13.23	\$ 13.23
2	CONNECTION AT SITE:	Record Initial Reading, Drop Test, Light Appliances, Complete Service Order	85 Minutes	\$	46.28	\$	65.41	119 Minutes	\$ 64.80	\$ 91.57
3	MATERIALS AND SUPPLIES:	Miscellaneous Fittings		\$	100.88	\$	100.88		\$ 125.02	\$ 125.02
4	OVERHEADS:	Vehicle, Fuel, Technology, Tools		\$	27.32	\$	27.32		\$ 27.32	\$ 27.32
5	SUPERVISION/ADMINISTRATION:	Planning, Scheduling, Admin		\$	3.40	\$	3.40		\$ 3.40	\$ 3.40
6	OUTSIDE CONTRACTOR COST:	None		\$	-	\$	-		\$ -	\$ -
7 8	OTHER: (EXPLAIN)	None		\$	-	\$	-		\$ -	\$ -
9 10	TOTAL COST OF CONNECTING INITIAL SERVICE			\$	191.11	\$	210.24		\$ 233.77	\$ 260.54

Supporting Schedules:

Recap Schedules: H-1 p.1

Cost Study -	Disconnection and	Reconnections
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Recap Schedules: H-1 p.1

Schedule	E-3	(3	of	6
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Supporting Schedules:

Page 1 of 1

Florida Public Service Commission Company: Florida City Gas Docket No.: 20220069-GU		Explanation: Provide the amount of time and th cost for the reconnection of a residential customer after disconnection for cause.		Type of Data Shown: Historic Base Year Data: 12/31/2021 Witness: Kurt S. Howard				
Line No.		Description	Time Involved	C	Cost	After Hours		
1	CUSTOMER CONTACT:	Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	5.6 Minutes	\$	8.08	\$ 8.08		
2	CONNECTION AT SITE:	Record Initial Reading, Drop Test, Light Appliances, Complete Service Order	48 Minutes	\$	26.14 \$	36.94		
3	MATERIALS AND SUPPLIES:	Miscellaneous Fittings		\$	6.73 \$	6.73		
4	OVERHEADS:	Vehicle, Fuel, Technology, Tools		\$	27.32 \$	27.32		
5	SUPERVISION/ADMINISTRATION:	Planning, Scheduling, Admin		\$	3.40 \$	3.40		
6	OUTSIDE CONTRACTOR COST:	None		\$	- \$	-		
7 8	OTHER: (EXPLAIN)	None		\$	- \$	-		
9 10	TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:			\$	71.67	\$82.47		

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: 12/31/2021

Witness: Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Docket No.	DOCKET NO.: 20220009-GO			Basic			Complex				
Line No.		Description	Time Involve	d	Cost	After	Hours	Time Involved	Cost	Afte	er Hours
1	CUSTOMER CONTACT:	Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On Service Order, and Backending of Completed Order.	5.6 Minutes	\$	8.08	3 \$	8.08	16.71 Minutes	\$ 23.96	\$	23.96
2	CONNECTION AT SITE:	Record Initial Reading, Drop Test, Light Appliances, Complete Service Order	60 Minutes	\$	32.67	′\$	46.17	95 Minutes	\$ 131.14	\$	152.51
3	MATERIALS AND SUPPLIES:	Miscellaneous Fittings		\$	6.84	\$	6.84		\$ 13.58	\$	13.58
4	OVERHEADS:	Vehicle, Fuel, Technology, Tools		\$	27.32	2 \$	27.32		\$ 27.32	\$	27.32
5	SUPERVISION/ADMINISTRATION:	Planning, Scheduling, Admin		\$	3.40	\$	3.40		\$ 3.40	\$	3.40
6	OUTSIDE CONTRACTOR COST:	None		\$	-	\$	-		\$ -	\$	-
7 8	OTHER: (EXPLAIN)	None		\$	-	\$	-		\$ -	\$	-
9 10	TOTAL COST OF RECONNECTING SEF AFTER DISCONNECTION FOR CAUSE:	RVICE		Basic \$	78.31	\$	91.81	Complex	x <u>\$199.40</u>) :	<u>\$220.77</u>

Explanation: Provide the cost of disconnecting service and the cost of bill collection

in lieu of disconnection.

Type of Data Shown: Historic Base Year Data: 12/31/2021 Witness: Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line			Discon	Disconnection of Service			Bill Collection in Lieu of Disconnection		
No.		Description	Time Involve	ed Co	ost	Time Involved	Cos	st	
1	CUSTOMER CONTACT:	Return Check Processing, Generate Disconnect Service Order OR Bill Collection Service Order, and Backending of Completed Service Order	4 Minutes	\$	10.73 7.4	Minutes	\$	10.73	
2	CONNECTION AT SITE:	Record Reading, Disconnect or Collect, 40 Complete Service Order	0 Minutes	\$	21.78 25	Minutes	\$	13.61	
3	MATERIALS AND SUPPLIES:	Miscellaneous Fittings		\$	6.53		\$	-	
4	OVERHEADS:	Vehicle, Fuel, Technology, Tools		\$	27.32		\$	27.32	
5	SUPERVISION/ADMINISTRATION:	Planning, Scheduling, Admin		\$	3.40		\$	3.40	
6	OUTSIDE CONTRACTOR COST:	None							
7 8	OTHER: (EXPLAIN)	None							
9 10	TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERIVICE:			\$	69.76		\$	55.06	

Supporting Schedules:

Recap Schedules: H-1 p.1

Schedule	E-3 (6 of 6)

Cost Study - Administrative Cost for Name and Address Changes

Page 1 of 1

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide the administrative costs for name and/or billing address changes (Meter read only).

Type of Data Shown: Historic Base Year Data: 12/31/2021

Witness: Kurt S. Howard

Line No.		Description	Time	e Involved	Cost
1	CUSTOMER CONTACT:	Initial Contact in Call Center, Confirm Tenant and Premise Information, Explain Billing Terms, Establish Deposit Requirements, Generation of Turn On/RLO Service Order, and Backending of Completed Service Order	1.9 Minutes	\$	2.73
2	METER READ AT SITE:	Record Reading, Complete Service Order	28 Minutes	\$	15.25
3	MATERIALS AND SUPPLIES:	Miscellaneous Fittings		\$	3.61
4	OVERHEADS:	Vehicle, Fuel, Technology, Tools		\$	27.32
5	SUPERVISION/ADMINISTRATION:	Planning, Scheduling, Admin		\$	3.40
6 7	OTHER: (EXPLAIN)	None			
8 9 10 11	TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)	None		<u>\$</u>	52.31

Supporting Schedules:

Recap Schedules: H-1 p.1

Schedule E-4 Cost of Service Page 1 of 1

Florida Public Service Commission

Florida City Gas

Explanation: Provide the calculation of system peak month sales by

rate class.

Type of Data Shown: Historic Base Year Data: 12/31/21

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

Docket No.: 20220069-GU

Company:

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 12/31/18 - 12/31/23

LINE NO.	MONTH	2018	2019	2020	2021	2022	2023
1	January	11.938.911	12.298.349	12.702.510	15.854.600	16.184.622	16,112,851
2	February	13.218.077	12.390.157	12.384.757	12.993.727	15.344.198	15,181,397
3	March	11.757.586	11,401,398	12,104,463	14.420.652	15.554.638	15,492,189
4	April	10,982,359	11,348,257	10,348,784	16,303,387	12,554,013	13,138,742
5	May	10,982,358	11,239,138	9,725,086	12,704,590	14,023,409	14,180,154
6	June	9,758,623	10,441,399	9,763,689	14,793,304	13,425,610	13,499,066
7	July	10,422,976	9,975,768	9,691,400	14,069,142	13,981,410	14,008,709
8	August	10,131,586	10,603,153	10,789,016	13,194,273	13,022,496	13,145,103
9	September	10,584,047	10,879,054	10,233,388	13,152,801	13,251,271	13,223,601
10	October	11,465,051	11,213,640	10,449,679	13,326,257	14,641,638	14,505,185
11	November	11,546,517	11,058,184	12,486,176	12,690,643	15,697,903	15,420,371
12	December	12,154,070	12,553,725	14,467,627	14,638,293	15,741,431	15,740,232
13	TOTAL	134,942,161	135,402,222	<u>135,146,575</u>	168,141,668	173,422,638	173,647,601

^{* 2021-2023} include the addition of RSG, CSG, and Gas Lighting

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

	RATE CLASS	Feb-18	Dec-19	Dec-20	Apr-21	Jan-22	Jan-23
14	RS-1	372,359	258,784	280,544	276,457	271,593	279,777
15	RS-100	1,356,208	1,253,452	1,232,302	1,152,945	1,534,747	1,564,326
16	RS-600	85,932	112,890	104,955	120,287	143,934	143,934
17	GS-1	1,323,740	1,134,522	1,120,635	1,108,118	1,218,450	1,228,585
18	GS-6K	2,389,171	2,410,501	2,019,329	2,189,945	2,281,917	2,276,457
19	GS-25K	1,368,485	1,569,620	1,485,112	1,263,510	1,155,934	1,124,932
20	Gas Light	1,277	1,857	1,594	1,515	1,515	1,515
21	GS-120K	3,760,985	3,224,471	2,790,387	3,321,387	3,015,985	3,023,882
22	GS-1250K	970,246	909,703	1,781,918	2,490,707	1,639,025	1,639,025
23	GS-11 M	0	0	0	0		, ,
24	GS-25M	0	0	0	0		
25	KDS	973,114	1,173,531	3,274,076	4,039,870	4,590,636	4,474,745
26	LES	616,560	504,394	376,776	337,618	329,450	354,237
27	CSG	0	0	0	996	1,407	1,407
28	RSG	0	0	0	32	28	28
29 30	TPS						
31	TOTAL	13,218,077	12,553,725	14,467,627	16,303,387	16,184,622	<u>16,112,851</u>

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.		PRESENT RATE	S (RS-1)	_	PROPOSED RAT	ES (RS-1)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$12.00 \$0.46120	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$19.00 \$0.81730	PER THERM
3 4 5		THERM USAGE AVERAGE USAGE PEI		0.79055 2 7	PER THERM THERMS THERMS/MONTH		
6 7 8 9 10 11 12 13 14 15	THERM <u>USAGE</u> 0 2 4 6 8 10 12 14 16 18	PRESENT MONTHLY BILL W/O FUEL \$12.00 \$12.92 \$13.84 \$14.77 \$15.69 \$16.61 \$17.53 \$18.46 \$19.38 \$20.30	PRESENT MONTHLY BILL WITH FUEL \$12.00 \$14.50 \$17.01 \$19.51 \$22.01 \$24.52 \$27.02 \$29.52 \$32.03 \$34.53	PROPOSED MONTHLY BILL W/O FUEL \$19.00 \$20.63 \$22.27 \$23.90 \$25.54 \$27.17 \$28.81 \$30.44 \$32.08 \$33.71	PROPOSED MONTHLY BILL WITH FUEL \$19.00 \$22.22 \$25.43 \$28.65 \$31.86 \$35.08 \$38.29 \$41.51 \$44.73 \$47.94	PERCENT INCREASE W/O FUEL 58.33% 59.68% 60.85% 61.87% 62.77% 63.57% 64.29% 64.94% 65.52% 66.05%	PERCENT INCREASE WITH FUEL 58.33% 53.17% 49.53% 46.83% 44.74% 43.08% 41.72% 40.59% 39.65% 38.83%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.		PRESENT RATES	(RS-100)	_	PROPOSED RATES	S (RS-100)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$15.00 \$0.40383	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$19.00 \$0.71336	PER THERM
3 4 5		THERM USAGI AVERAGE USAGE PE		0.79055 4 15	PER THERM THERMS THERMS/MONTH		
6 7 8 9 10 11 12 13 14 15 16	THERM <u>USAGE</u> 0 4 8 12 16 20 24 28 32 36 40	PRESENT MONTHLY BILL W/O FUEL \$15.00 \$16.62 \$18.23 \$19.85 \$21.46 \$23.08 \$24.69 \$26.31 \$27.92 \$29.54 \$31.15	PRESENT MONTHLY BILL WITH FUEL \$15.00 \$19.78 \$24.56 \$29.33 \$34.11 \$38.89 \$43.67 \$48.44 \$53.22 \$58.00 \$62.78	PROPOSED MONTHLY BILL W/O FUEL \$19.00 \$21.85 \$24.71 \$27.56 \$30.41 \$33.27 \$36.12 \$38.97 \$41.83 \$44.68 \$47.53	PROPOSED MONTHLY BILL WITH FUEL \$19.00 \$25.02 \$31.03 \$37.05 \$43.06 \$49.08 \$55.09 \$61.11 \$67.13 \$73.14	PERCENT INCREASE W/O FUEL 26.67% 31.53% 35.52% 38.87% 41.71% 44.16% 46.29% 48.15% 49.80% 51.27% 52.58%	PERCENT INCREASE <u>WITH FUEL</u> 26.67% 26.49% 26.37% 26.30% 26.25% 26.21% 26.17% 26.15% 26.13% 26.13% 26.11%

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

Type of Data Shown:

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

Docket No.: 20220069-GU

Company: Florida City Gas

Line No.		PRESENT RATES	(RS-600)	_	PROPOSED RATES	S (RS-600)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$20.00 \$0.52699	PER THERM	-	CUSTOMER CHARGE ENERGY CHARGE	\$25.00 \$0.90939	PER THERM
3 4 5		THERM USAGI AVERAGE USAGE PE		0.79055 30 75	PER THERM THERMS THERMS/MONTH		
6 7 8 9 10 11 12 13 14 15	THERM <u>USAGE</u> 0 30 60 90 120 150 180 210 240 270 300	PRESENT MONTHLY BILL W/O FUEL \$20.00 \$35.81 \$51.62 \$67.43 \$83.24 \$99.05 \$114.86 \$130.67 \$146.48 \$162.29 \$178.10	PRESENT MONTHLY BILL \$20.00 \$59.53 \$99.05 \$138.58 \$178.10 \$217.63 \$257.16 \$296.68 \$336.21 \$375.74 \$415.26	PROPOSED MONTHLY BILL W/O FUEL \$25.00 \$52.28 \$79.56 \$106.85 \$134.13 \$161.41 \$188.69 \$215.97 \$243.25 \$270.54 \$297.82	PROPOSED MONTHLY BILL WITH FUEL \$25.00 \$76.00 \$127.00 \$177.99 \$228.99 \$279.99 \$330.99 \$330.99 \$381.99 \$432.99 \$483.98 \$534.98	PERCENT INCREASE W/O FUEL 25.00% 46.00% 54.13% 58.46% 61.13% 62.96% 64.28% 65.28% 66.07% 66.70% 67.22%	PERCENT INCREASE WITH FUEL 25.00% 27.67% 28.21% 28.44% 28.57% 28.65% 28.71% 28.75% 28.75% 28.78% 28.78% 28.81%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.		PRESENT RATES	S (RSG)		PROPOSED RATI	ES (RSG)	-
1 2 3	CUSTOMER CHARGE ENERGY CHARGE ENERGY CHARGE			IRST 14 THERMS 5th THERM AND ABOV	CUSTOMER CHARGE RST 14 THERMS ENERGY CHARGE oth THERM AND ABOVEENERGY CHARGE		PER THERM; FIRST 24 THERMS PER THERM; 25th THERM AND ABOVE
4 5 6		THERM USAG AVERAGE USAGE PE	GAS COST E INCREMENT ER CUSTOMER	\$0.79055 1 2	PER THERM THERMS THERMS/MONTH		
7 8 9 10 11 12 13 14 15 16	THERM <u>USAGE</u> 0 14 15 16 17 18 19 20 21 22 23	PRESENT MONTHLY BILL W/O FUEL \$16.81 \$17.33 \$17.85 \$18.38 \$18.90 \$19.42 \$19.94 \$20.47 \$20.99 \$21.51	PRESENT MONTHLY BILL \$16.81 \$27.88 \$29.19 \$30.50 \$31.82 \$33.13 \$34.44 \$35.76 \$37.07 \$38.38 \$39.69	PROPOSED MONTHLY BILL W/O FUEL \$25.00 \$25.71 \$26.43 \$27.14 \$27.85 \$28.57 \$29.28 \$29.99 \$30.71 \$31.42	\$36.07 \$37.57 \$39.08 \$40.58 \$42.08 \$43.59 \$45.09 \$46.60 \$48.10	PERCENT INCREASE <u>W/O FUEL</u> 48.72% 48.72% 48.35% 48.01% 47.68% 47.37% 47.08% 46.81% 46.54% 46.29% 46.06%	PERCENT INCREASE <u>WITH FUEL</u> 48.72% 29.38% 28.71% 28.10% 27.54% 27.03% 26.55% 26.11% 25.70% 25.32%

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

Projected Test Year: 12/31/23

Historic Base Year Data: 12/31/21

Company: Florida City Gas

Docket No.: 20220069-GU

Witness: Tara DuBose

Type of Data Shown:

Line No.	<u> </u>	PRESENT RATES	(Gas Lighting)	-	PROPOSED RATES (Gas Lighting)	-
1 2 3	THERMS PER MANTLE ENERGY CHARGE	18 \$0.59237	PER THERM		THERMS PER MANTLE ENERGY CHARGE	18 \$0.59363	PER THERM
3 4 5 6		THERM USAG AVERAGE USAGE PE	-	0.79055 18 1,515	PER THERM THERMS THERMS/MONTH		
	THERM	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL
7	18	\$10.66	\$24.89	\$10.69	\$24.92	0.00%	0.00%
8	36	\$21.33	\$49.79	\$21.37	\$49.83 \$74.75	0.21%	0.09%
9 10	54 72	\$31.99 \$42.65	\$74.68 \$99.57	\$32.06 \$42.74	\$74.75 \$99.66	0.21% 0.21%	0.09% 0.09%
11	90	\$53.31	\$124.46	\$53.43	\$124.58	0.21%	0.09%
12	108	\$63.98	\$149.36	\$64.11	\$149.49	0.21%	0.09%
13	126	\$74.64	\$174.25	\$74.80	\$174.41	0.21%	0.09%
14	144	\$85.30	\$199.14	\$85.48	\$199.32	0.21%	0.09%
15	162	\$95.96	\$224.03	\$96.17	\$224.24	0.21%	0.09%
16	180	\$106.63	\$248.93	\$106.85	\$249.15	0.21%	0.09%
17	198	\$117.29	\$273.82	\$117.54	\$274.07	0.21%	0.09%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.	_	PRESENT RATE	S (GS-1)	-	PROPOSED RATE	ES (GS-1)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$25.00 \$0.37664	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$31.00 \$0.65864	PER THERM
3			GAS COST	0.79055	PER THERM		
4 5		THERM USAG AVERAGE USAGE PE	-	100 200	THERMS THERMS/MONTH		
		PRESENT	PRESENT	PROPOSED	PROPOSED		
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL
6	0	\$25.00	\$25.00	\$31.00	\$31.00	24.00%	24.00%
7	100	\$62.66	\$141.72	\$96.86	\$175.92	54.58%	24.13%
8	200	\$100.33	\$258.44	\$162.73	\$320.84	62.20%	24.15%
9	300	\$137.99	\$375.16	\$228.59	\$465.76	65.66%	24.15%
10	400	\$175.66	\$491.88	\$294.46	\$610.68	67.63%	24.15%
11	500	\$213.32	\$608.60	\$360.32	\$755.60	68.91%	24.15%
12	600	\$250.98	\$725.31	\$426.18	\$900.51	69.81%	24.16%
13	700	\$288.65	\$842.03	\$492.05	\$1,045.43	70.47%	24.16%
14	800	\$326.31	\$958.75	\$557.91	\$1,190.35	70.98%	24.16%
15	900	\$363.98	\$1,075.47	\$623.78	\$1,335.27	71.38%	24.16%
16	1,000	\$401.64	\$1,192.19	\$689.64	\$1,480.19	71.71%	24.16%

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

Type of Data Shown:

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

Docket No.: 20220069-GU

Company: Florida City Gas

Line No	<u>. </u>	PRESENT RATES (GS-6K)		-	PROPOSED RATES	S (GS-6K)	-
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$35.00 \$0.33960	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$44.00 \$0.55328	PER THERM
3 4 5		THERM USAG AVERAGE USAGE PE		\$0.79055 200 1,010	PER THERM THERMS THERMS/MONTH		
		PRESENT	PRESENT	PROPOSED	PROPOSED		
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	<u>WITH FUEL</u>	W/O FUEL	<u>WITH FUEL</u>
6	0	\$35.00	\$35.00	\$44.00	\$44.00	25.71%	25.71%
7	200	\$102.92	\$261.03	\$154.66	\$312.77	50.27%	19.82%
8	400	\$170.84	\$487.06	\$265.31	\$581.53	55.30%	19.40%
9	600	\$238.76	\$713.09	\$375.97	\$850.30	57.47%	19.24%
10	800	\$306.68	\$939.12	\$486.62	\$1,119.06	58.67%	19.16%
11	1,000	\$374.60	\$1,165.15	\$597.28	\$1,387.83	59.44%	19.11%
12	1,200	\$442.52	\$1,391.18	\$707.94	\$1,656.60	59.98%	19.08%
13	1,400	\$510.44	\$1,617.21	\$818.59	\$1,925.36	60.37%	19.05%
14	1,600	\$578.36	\$1,843.24	\$929.25	\$2,194.13	60.67%	19.04%
15	1,800	\$646.28	\$2,069.27	\$1,039.90	\$2,462.89	60.91%	19.02%
16	2,000	\$714.20	\$2,295.30	\$1,150.56	\$2,731.66	61.10%	19.01%

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

Type of Data Shown: Historic Base Year Data: 12/31/21

Projected Test Year: 12/31/23 Witness: Tara DuBose

Company: Florida City Gas

Line No.		PRESENT RATES	(GS-25K)	<u>-</u>	PROPOSED RATES	G(GS-25K)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$150.00 \$0.32509	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$188.00 \$0.51009	PER THERM
3 4 5		THERM USAGI AVERAGE USAGE PE		\$0.79055 400 3,120	PER THERM THERMS THERMS/MONTH		
	THERM	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE
6	<u>USAGE</u> 0	<u>W/O FUEL</u> \$150.00	WITH FUEL \$150.00	<u>W/O FUEL</u> \$188.00	<u>WITH FUEL</u> \$188.00	W/O FUEL 25.33%	<u>WITH FUEL</u> 25.33%
7	400	\$280.04	\$596.26	\$392.04	\$708.26	39.99%	18.78%
8	800	\$410.07	\$1,042.51	\$596.07	\$1,228.51	45.36%	17.84%
9	1,200	\$540.11	\$1,488.77	\$800.11	\$1,748.77	48.14%	17.46%
10	1,600	\$670.14	\$1,935.02	\$1,004.14	\$2,269.02	49.84%	17.26%
11	2,000	\$800.18	\$2,381.28	\$1,208.18	\$2,789.28	50.99%	17.13%
12	2,400	\$930.22	\$2,827.54	\$1,412.22	\$3,309.54	51.82%	17.05%
13	2,800	\$1,060.25	\$3,273.79	\$1,616.25	\$3,829.79	52.44%	16.98%
14	3,200	\$1,190.29	\$3,720.05	\$1,820.29	\$4,350.05	52.93%	16.94%
15	3,600	\$1,320.32	\$4,166.30	\$2,024.32	\$4,870.30	53.32%	16.90%
16	4,000	\$1,450.36	\$4,612.56	\$2,228.36	\$5,390.56	53.64%	16.87%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.	ne No. PRESENT RATES (NGV) PROPOSED RATES (NGV)						
1 2	CUSTOMER CHARGE ENERGY CHARGE	• • • • •		CUSTOMER CHARGE ENERGY CHARGE		\$31.00 \$0.23232	PER THERM
3 4 5		THERM USAGI AVERAGE USAGE PE	-	\$0.79055 10 333	PER THERM THERMS THERMS/MONTH		
	THERM	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE
0	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL
6 7	0 100	\$25.00 \$48.23	\$25.00 \$127.29	\$31.00 \$54.23	\$31.00 \$133.29	24.00% 12.44%	24.00% 4.71%
8	200	\$71.46	\$229.57	\$77.46	\$235.57	8.40%	2.61%
9	300	\$94.70	\$331.86	\$100.70	\$337.86	6.34%	1.81%
10	400	\$117.93	\$434.15	\$123.93	\$440.15	5.09%	1.38%
11	500	\$141.16	\$536.44	\$147.16	\$542.44	4.25%	1.12%
12	600	\$164.39	\$638.72	\$170.39	\$644.72	3.65%	0.94%
13	700	\$187.62	\$741.01	\$193.62	\$747.01	3.20%	0.81%
14	800	\$210.86	\$843.30	\$216.86	\$849.30	2.85%	0.71%
15	900	\$234.09	\$945.58	\$240.09	\$951.58	2.56%	0.63%
16	1,000	\$257.32	\$1,047.87	\$263.32	\$1,053.87	2.33%	0.57%

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

Company: Florida City Gas

Docket No.: 20220069-GU

Type of Data Shown:

Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23

Witness: Tara DuBose

Line No.		PRESENT RATES	S (CSG)		PROPOSED RATI	ES (CSG)	
1 2 3	CUSTOMER CHARGE ENERGY CHARGE ENERGY CHARGE	\$24.00 \$0.00000 \$0.49531	,	RST 24 THERMS 5th THERM AND ABOVI	CUSTOMER CHARGE ENERGY CHARGE EENERGY CHARGE	\$36.00 \$0.00000 \$0.65864	PER THERM PER THERM
4 5 6			GAS COST E INCREMENT R CUSTOMER	\$0.79055 5 40	PER THERM THERMS THERMS/MONTH		
7 8 9 10 11 12 13 14 15 16	THERM <u>USAGE</u> 0 24 25 30 35 40 45 50 55 60 65	PRESENT MONTHLY BILL W/O FUEL \$24.00 \$24.00 \$24.50 \$26.97 \$29.45 \$31.92 \$34.40 \$36.88 \$39.35 \$41.83 \$44.31	PRESENT MONTHLY BILL WITH FUEL \$24.00 \$42.97 \$44.26 \$50.69 \$57.12 \$63.55 \$69.98 \$76.41 \$82.83 \$89.26 \$95.69	PROPOSED MONTHLY BILL W/O FUEL \$36.00 \$36.66 \$39.95 \$43.25 \$46.54 \$49.83 \$53.12 \$56.42 \$59.71 \$63.00	PROPOSED MONTHLY BILL WITH FUEL \$36.00 \$54.97 \$56.42 \$63.67 \$70.91 \$78.16 \$85.41 \$92.65 \$99.90 \$107.14	PERCENT INCREASE W/O FUEL 50.00% 50.00% 49.66% 48.12% 46.85% 45.77% 44.85% 44.05% 43.36% 42.74% 42.20%	PERCENT INCREASE WITH FUEL 50.00% 27.92% 27.48% 25.61% 24.15% 23.00% 22.05% 21.26% 20.60% 20.03% 19.54%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.		PRESENT RATES (C	GS-120K)	_	PROPOSED RATES	(GS-120K)	
1 2 3	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	*	PER THERM PER THERM	1	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	\$375.00 \$0.719 \$0.32062	PER THERM PER THERM
4 5 6 7		THERM USAGE AVERAGE USAGE PE AVERAGE DEMAND PE	R CUSTOMER	\$0.79055 5,000 28,950 2,310	PER THERM THERMS THERMS/MONTH THERMS/MONTH		
8	THERM <u>USAGE</u> 0	PRESENT MONTHLY BILL <u>W/O FUEL</u> \$1,628.25	PRESENT MONTHLY BILL WITH FUEL \$1,628.25	PROPOSED MONTHLY BILL <u>W/O FUEL</u> \$2,035.89	PROPOSED MONTHLY BILL <u>WITH FUEL</u> \$2,035.89	PERCENT INCREASE W/O FUEL 25.04%	PERCENT INCREASE <u>WITH FUEL</u> 25.04%
9	5,000	\$2,597.20	\$6,549.95	\$3,638.99	\$7,591.74	40.11%	15.91%
10 11	10,000 15,000	\$3,566.15 \$4,535.10	\$11,471.65 \$16,393.35	\$5,242.09 \$6,845.19	\$13,147.59 \$18,703.44	47.00% 50.94%	14.61% 14.09%
12	20,000	\$5,504.05	\$21,315.05	\$8,448.29	\$24,259.29	53.49%	13.81%
13	25,000	\$6,473.00	\$26,236.75	\$10,051.39	\$29,815.14	55.28%	13.64%
14 15	30,000	\$7,441.95 \$8,410.90	\$31,158.45	\$11,654.49 \$13,257.59	\$35,370.99 \$40,926.84	56.61% 57.62%	13.52% 13.43%
16	35,000 40,000	\$8,410.90 \$9,379.85	\$36,080.15 \$41,001.85	\$13,257.59 \$14,860.69	\$40,926.84 \$46,482.69	57.62% 58.43%	13.43%
17	45,000	\$10,348.80	\$45,923.55	\$16,463.79	\$52,038.54	59.09%	13.32%
18	50,000	\$11,317.75	\$50,845.25	\$18,066.89	\$57,594.39	59.63%	13.27%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.		PRESENT RATES (G	S-1,250K)	-	PROPOSED RATES	(GS-1,250K)	
1 2 3	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	•	PER THERM PER THERM	1	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	\$625.00 \$0.719 \$0.16471	PER THERM PER THERM
4 5 6 7		THERM USAGI AVERAGE USAGE PE AVERAGE DEMAND PE	R CUSTOMER	\$0.79055 100,000 166,200 19,170	PER THERM THERMS THERMS/MONTH THERMS/MONTH		
8 9 10 11 12 13 14 15 16 17	THERM <u>USAGE</u> 0 100,000 200,000 300,000 400,000 500,000 600,000 700,000 800,000 900,000	PRESENT MONTHLY BILL W/O FUEL \$11,522.75 \$20,883.75 \$30,244.75 \$39,605.75 \$48,966.75 \$58,327.75 \$67,688.75 \$77,049.75 \$86,410.75 \$95.771.75	PRESENT MONTHLY BILL WITH FUEL \$11,522.75 \$99,938.75 \$188,354.75 \$276,770.75 \$365,186.75 \$453,602.75 \$453,602.75 \$542,018.75 \$630,434.75 \$718,850.75 \$807,266.75	PROPOSED MONTHLY BILL W/O FUEL \$14,408.23 \$30,879.23 \$47,350.23 \$63,821.23 \$80,292.23 \$96,763.23 \$113,234.23 \$129,705.23 \$146,176.23 \$162,647.23	PROPOSED MONTHLY BILL WITH FUEL \$14,408.23 \$109,934.23 \$205,460.23 \$300,986.23 \$396,512.23 \$492,038.23 \$587,564.23 \$683,090.23 \$778,616.23 \$874,142.23	PERCENT INCREASE W/O FUEL 25.04% 47.86% 56.56% 61.14% 63.97% 65.90% 67.29% 68.34% 69.16% 69.83%	PERCENT INCREASE <u>WITH FUEL</u> 25.04% 10.00% 9.08% 8.75% 8.58% 8.47% 8.40% 8.35% 8.31% 8.28%

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.		PRESENT RATES (PRESENT RATES (GS-11M)		PROPOSED RATES (GS-11M)		
1 2 3	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	*	PER THERM PER THERM	1	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	\$1,250.00 \$0.719 \$0.121600	
4 5 6 7		THERM USAGI AVERAGE USAGE PE AVERAGE DEMAND PE	R CUSTOMER	\$0.79055 900,000 500,000 50,000	PER THERM THERMS THERMS/MONTH THERMS/MONTH		
8 9 10 11 12 13 14 15 16 17	THERM <u>USAGE</u> 0 900,000 1,800,000 2,700,000 3,600,000 4,500,000 5,400,000 6,300,000 7,200,000 8,100,000 9,000,000	PRESENT MONTHLY BILL W/O FUEL \$29,750 \$101,750 \$173,750 \$245,750 \$317,750 \$389,750 \$461,750 \$533,750 \$605,750 \$677,750	PRESENT MONTHLY BILL WITH FUEL \$29,750 \$813,245 \$1,596,740 \$2,380,235 \$3,163,730 \$3,947,225 \$4,730,720 \$5,514,215 \$6,297,710 \$7,081,205 \$7,864,700	PROPOSED MONTHLY BILL W/O FUEL \$37,200 \$146,640 \$256,080 \$365,520 \$474,960 \$584,400 \$693,840 \$803,280 \$912,720 \$1,022,160 \$1,131,600	PROPOSED MONTHLY BILL WITH FUEL \$37,200 \$858,135 \$1,679,070 \$2,500,005 \$3,320,940 \$4,141,875 \$4,962,810 \$5,783,745 \$6,604,680 \$7,425,615 \$8,246,550	PERCENT INCREASE W/O FUEL 25.04% 44.12% 47.38% 48.74% 49.48% 49.94% 50.26% 50.50% 50.68% 50.82% 50.93%	PERCENT INCREASE WITH FUEL 25.04% 5.52% 5.16% 5.03% 4.97% 4.93% 4.91% 4.89% 4.86%

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

Type of Data Shown: Historic Base Year Data: 12/31/21

Projected Test Year: 12/31/23 Witness: Tara DuBose

Company: Florida City Gas Docket No.: 20220069-GU

Line No.		PRESENT RATES ((GS-25M)	PROPOSED RATES (GS-25M)			
1 2 3	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	\$2,000.00 \$0.575 \$0.040000	PER THERM PER THERM		CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	\$2,500.00 \$0.719 \$0.060800	
4 5 6 7		THERM USAG AVERAGE USAGE PE AVERAGE DEMAND PE	R CUSTOMER	\$0.79055 1,000,000 1,000,000 75,000	PER THERM THERMS THERMS/MONTH THERMS/MONTH		
	THERM	PRESENT MONTHLY BILL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY BILL	PERCENT INCREASE	PERCENT INCREASE
8	<u>USAGE</u> 0	<u>W/O FUEL</u> \$45,125	WITH FUEL \$45,125	<u>W/O FUEL</u> \$56,425	<u>WITH FUEL</u> \$56,425	<u>W/O FUEL</u> 25.04%	<u>WITH FUEL</u> 25.04%
9	1,000,000	\$85,125	\$875,675	\$117,225	\$907,775	37.71%	3.67%
10	2,000,000	\$125,125	\$1,706,225	\$178,025	\$1,759,125	42.28%	3.10%
11	3,000,000	\$165,125	\$2,536,775	\$238,825	\$2,610,475	44.63%	2.91%
12	4,000,000	\$205,125 \$245,425	\$3,367,325	\$299,625 \$260,425	\$3,461,825	46.07%	2.81%
13	5,000,000	\$245,125	\$4,197,875	\$360,425	\$4,313,175 \$5,164,535	47.04%	2.75%
14 15	6,000,000 7,000,000	\$285,125 \$325,125	\$5,028,425 \$5,858,975	\$421,225 \$482,025	\$5,164,525 \$6,015,875	47.73% 48.26%	2.71% 2.68%
16	8,000,000	\$365,125	\$6,689,525	\$402,025 \$542,825	\$6,867,225	48.67%	2.66%
17	9,000,000	\$405,125	\$7,520,075	\$603,625	\$7.718.575	49.00%	2.64%
18	10,000,000	\$445,125	\$8,350,625	\$664,425	\$8,569,925	49.27%	2.63%

Florida Public Service Commission Company: Florida City Gas Docket No.: 20220069-GU	Explanation: Provide monthly bill comparisons under present and proposed rates for the interruptible rate class.	Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Witness: Tara DuBose
	FCG has no interruptible rate classes so this schedule is N	N/A

Recap Schedules:

Page 15 of 15

Cost of Service

Schedule E-5

Supporting Schedules: E-2 p.1, H-1 p.1

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

Type of Data Shown:

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

Company: Florida City Gas

Line No.	PRESENT RATES (RS-1)			-	PROPOSED RAT	ES (RS-1)	
1	CUSTOMER CHARGE	*		CUSTOMER CHARGE		\$19.00	
2	ENERGY CHARGE	\$0.46120	PER THERM	E	ENERGY CHARGE	\$0.74232	PER THERM
			040.000	0.70055	DED THEDIA		
3			GAS COST	0.79055	PER THERM		
4		THERM USAGE		2	THERMS		
5		AVERAGE USAGE PE	R CUSTOMER	7	THERMS/MONTH		
6 7 8 9 10	THERM <u>USAGE</u> 0 2 4 6 8	PRESENT MONTHLY BILL W/O FUEL \$12.00 \$12.92 \$13.84 \$14.77 \$15.69	PRESENT MONTHLY BILL WITH FUEL \$12.00 \$14.50 \$17.01 \$19.51 \$22.01	PROPOSED MONTHLY BILL W/O FUEL \$19.00 \$20.48 \$21.97 \$23.45 \$24.94	PROPOSED MONTHLY BILL WITH FUEL \$19.00 \$22.07 \$25.13 \$28.20 \$31.26	PERCENT INCREASE W/O FUEL 58.33% 58.52% 58.68% 58.82% 58.95%	PERCENT INCREASE <u>WITH FUEL</u> 58.33% 52.14% 47.77% 44.52% 42.01%
11	10	\$16.61	\$24.52	\$26.42	\$34.33	59.06%	40.02%
12	12	\$17.53	\$27.02	\$27.91	\$37.39	59.16%	38.39%
13	14	\$18.46	\$29.52	\$29.39	\$40.46	59.25%	37.04%
14	16	\$19.38	\$32.03	\$30.88	\$43.53	59.33%	35.90%
15	18	\$20.30	\$34.53	\$32.36	\$46.59	59.40%	34.93%
16	20	\$21.22	\$37.04	\$33.85	\$49.66	59.47%	34.08%

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

Type of Data Shown:

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

Company: Florida City Gas

Docket No.: 20220069-GU

Line No	<u>.</u> _	PRESENT RATES	(RS-100)	_	PROPOSED RATES	S (RS-100)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$15.00 \$0.40383	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$19.00 \$0.65284	PER THERM
3 4 5		THERM USAGI AVERAGE USAGE PE		0.79055 4 15	PER THERM THERMS THERMS/MONTH		
6 7 8 9 10 11 12 13 14 15 16	THERM USAGE 0 4 8 12 16 20 24 28 32 36 40	PRESENT MONTHLY BILL W/O FUEL \$15.00 \$16.62 \$18.23 \$19.85 \$21.46 \$23.08 \$24.69 \$26.31 \$27.92 \$29.54 \$31.15	PRESENT MONTHLY BILL WITH FUEL \$15.00 \$19.78 \$24.56 \$29.33 \$34.11 \$38.89 \$43.67 \$48.44 \$53.22 \$58.00 \$62.78	PROPOSED MONTHLY BILL W/O FUEL \$19.00 \$21.61 \$24.22 \$26.83 \$29.45 \$32.06 \$34.67 \$37.28 \$39.89 \$42.50 \$45.11	PROPOSED MONTHLY BILL WITH FUEL \$19.00 \$24.77 \$30.55 \$36.32 \$42.09 \$47.87 \$53.64 \$59.41 \$65.19 \$70.96 \$76.74	PERCENT INCREASE W/O FUEL 26.67% 30.07% 32.87% 35.21% 37.20% 38.91% 40.40% 41.71% 42.86% 43.89% 44.81%	PERCENT INCREASE WITH FUEL 26.67% 25.26% 24.40% 23.82% 23.41% 23.09% 22.85% 22.65% 22.49% 22.35% 22.24%

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

Company: Florida City Gas

Docket No.: 20220069-GU

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

Line No.		PRESENT RATES	(RS-600)	_	PROPOSED RATES	S (RS-600)	
1	CUSTOMER CHARGE	\$20.00		C	CUSTOMER CHARGE	\$25.00	
2	ENERGY CHARGE	\$0.52699	PER THERM	E	ENERGY CHARGE	\$0.90939	PER THERM
3			GAS COST	0.79055	PER THERM		
4		THERM USAGE		30	THERMS		
5		AVERAGE USAGE PE		75	THERMS/MONTH		
		PRESENT	PRESENT	PROPOSED	PROPOSED		
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	<u>WITH FUEL</u>
6	0	\$20.00	\$20.00	\$25.00	\$25.00	25.00%	25.00%
7	30	\$35.81	\$59.53	\$52.28	\$76.00	46.00%	27.67%
8	60	\$51.62	\$99.05	\$79.56	\$127.00	54.13%	28.21%
9	90	\$67.43	\$138.58	\$106.85	\$177.99	58.46%	28.44%
10	120	\$83.24	\$178.10	\$134.13	\$228.99	61.13%	28.57%
11	150	\$99.05	\$217.63	\$161.41	\$279.99	62.96%	28.65%
12	180	\$114.86	\$257.16	\$188.69	\$330.99	64.28%	28.71%
13	210	\$130.67	\$296.68	\$215.97	\$381.99	65.28%	28.75%
14	240	\$146.48	\$336.21	\$243.25	\$432.99	66.07%	28.78%
15	270	\$162.29	\$375.74	\$270.54	\$483.98	66.70%	28.81%
16	300	\$178.10	\$415.26	\$297.82	\$534.98	67.22%	28.83%

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

Docket No.: 20220069-GU

Company: Florida City Gas

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

Line No.		PRESENT RATES	S (RSG)		PROPOSED RAT	ES (RSG)	-
1 2 3	CUSTOMER CHARGE ENERGY CHARGE ENERGY CHARGE	\$16.81 \$0.00000 \$0.52248	•	FIRST 14 THERMS 15th THERM AND ABO\	CUSTOMER CHARGE ENERGY CHARGE / ENERGY CHARGE	\$25.00 \$0.00000 \$0.65284	PER THERM; FIRST 24 THERMS PER THERM; 25th THERM AND ABOV
4 5 6		THERM USAGI AVERAGE USAGE PE	-	\$0.79055 1 2	THERMS		
	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
7	0	\$16.81	\$16.81	\$25.00		48.72%	48.72%
8	14	\$16.81	\$27.88	\$25.00		48.72%	29.38%
9	15	\$17.33	\$29.19	\$25.65	·	48.00%	28.50%
10	16	\$17.85	\$30.50	\$26.31	\$38.95	47.33%	27.70%
11 12	17 18	\$18.38 \$18.90	\$31.82	\$26.96 \$27.61	\$40.40 \$41.84	46.69% 46.09%	26.97% 26.29%
13	19	\$19.42	\$33.13 \$34.44	\$27.61 \$28.26	·	45.52%	25.67%
14	20	\$19.42 \$19.94	\$35.76	\$28.92		44.98%	25.07 %
15	21	\$20.47	\$37.07	\$29.57	\$46.17	44.47%	24.56%
16	22	\$20.99	\$38.38	\$30.22	·	43.99%	24.06%
17	23	\$21.51	\$39.69	\$30.88		43.53%	23.59%

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

Type of Data Shown: Historic Base Year Data: 12/31/21

Projected Test Year: 12/31/23 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		PRESENT RATES	(Gas Lighting)	_	PROPOSED RATES (Gas Lighting)	-
1 2	THERMS PER MANTLE ENERGY CHARGE	18 \$0.59237	PER THERM		HERMS PER MANTLE NERGY CHARGE	18 \$0.59363	PER THERM
3 4 5		THERM USAGE AVERAGE USAGE PE		0.79055 18 1,515	PER THERM THERMS THERMS/MONTH		
	THERM <u>USAGE</u>	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	18	\$10.66	\$24.89	\$10.69	\$24.92	0.00%	0.00%
7	36	\$21.33	\$49.79	\$21.37	\$49.83	0.21%	0.09%
8	54	\$31.99	\$74.68	\$32.06	\$74.75	0.21%	0.09%
9	72	\$42.65	\$99.57	\$42.74	\$99.66	0.21%	0.09%
10	90	\$53.31	\$124.46	\$53.43	\$124.58	0.21%	0.09%
11	108	\$63.98	\$149.36	\$64.11	\$149.49	0.21%	0.09%
12	126	\$74.64	\$174.25	\$74.80 \$05.40	\$174.41	0.21%	0.09%
13	144	\$85.30	\$199.14	\$85.48	\$199.32 \$224.24	0.21%	0.09%
14 15	162 180	\$95.96 \$106.63	\$224.03	\$96.17 \$106.95	\$224.24 \$240.15	0.21% 0.21%	0.09% 0.09%
16	198	\$106.63 \$117.29	\$248.93 \$273.82	\$106.85 \$117.54	\$249.15 \$274.07	0.21%	0.09%

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

Type of Data Shown:

roposed rates Historic Base Year Data: 12/31/21 ate class. Projected Test Year: 12/31/23 Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		PRESENT RATES	S (GS-1)	_	PROPOSED RATE	ES (GS-1)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$25.00 \$0.37664	PER THERM		USTOMER CHARGE NERGY CHARGE	\$31.00 \$0.63354	PER THERM
3 4		THERM USAGE	GAS COST	0.79055 100	PER THERM THERMS		
5		AVERAGE USAGE PER	-	200	THERMS/MONTH		
		PRESENT	PRESENT	PROPOSED	PROPOSED		
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL
6	0	\$25.00	\$25.00	\$31.00	\$31.00	24.00%	24.00%
7	100	\$62.66	\$141.72	\$94.35	\$173.41	50.57%	22.36%
8	200	\$100.33	\$258.44	\$157.71	\$315.82	57.19%	22.20%
9	300	\$137.99	\$375.16	\$221.06	\$458.23	60.20%	22.14%
10	400	\$175.66	\$491.88	\$284.42	\$600.64	61.92%	22.11%
11	500	\$213.32	\$608.60	\$347.77	\$743.05	63.03%	22.09%
12	600	\$250.98	\$725.31	\$411.12	\$885.45	63.80%	22.08%
13	700	\$288.65	\$842.03	\$474.48	\$1,027.86	64.38%	22.07%
14	800	\$326.31	\$958.75	\$537.83	\$1,170.27	64.82%	22.06%
15	900	\$363.98	\$1,075.47	\$601.19	\$1,312.68	65.17%	22.06%
16	1,000	\$401.64	\$1,192.19	\$664.54	\$1,455.09	65.46%	22.05%

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

Docket No.: 20220069-GU

Company: Florida City Gas

Type of Data Shown:

Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23

Line No.		PRESENT RATES	(GS-6K)		PROPOSED RATE	S (GS-6K)	_
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$35.00 \$0.33960	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$44.00 \$0.53046	PER THERM
3 4 5		THERM USAGE AVERAGE USAGE PE		\$0.79055 200 1,010	PER THERM THERMS THERMS/MONTH		
	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$35.00	\$35.00	\$44.00	\$44.00	25.71%	25.71%
7 8	200 400	\$102.92 \$170.84	\$261.03 \$487.06	\$150.09 \$256.18	\$308.20 \$572.40	45.83% 49.96%	18.07% 17.52%
9	600	\$238.76	\$713.09	\$362.28	\$836.61	51.73%	17.32%
10	800	\$306.68	\$939.12	\$468.37	\$1,100.81	52.72%	17.22%
11	1,000	\$374.60	\$1,165.15	\$574.46	\$1,365.01	53.35%	17.15%
12	1,200	\$442.52	\$1,391.18	\$680.55	\$1,629.21	53.79%	17.11%
13	1,400	\$510.44	\$1,617.21	\$786.64	\$1,893.41	54.11%	17.08%
14	1,600	\$578.36	\$1,843.24	\$892.74	\$2,157.62	54.36%	17.06%
15 16	1,800	\$646.28	\$2,069.27	\$998.83	\$2,421.82	54.55%	17.04%
16	2,000	\$714.20	\$2,295.30	\$1,104.92	\$2,686.02	54.71%	17.02%

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

Docket No.: 20220069-GU

Company: Florida City Gas

Type of Data Shown:

Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23

Line No.		PRESENT RATES	(GS-25K)		PROPOSED RATES	S (GS-25K)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$150.00 \$0.32509	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$188.00 \$0.48698	PER THERM
3 4 5		THERM USAGE AVERAGE USAGE PE		\$0.79055 400 3,120	PER THERM THERMS THERMS/MONTH		
6 7	THERM <u>USAGE</u> 0 400	PRESENT MONTHLY BILL W/O FUEL \$150.00 \$280.04	PRESENT MONTHLY BILL <u>WITH FUEL</u> \$150.00 \$596.26	PROPOSED MONTHLY BILL <u>W/O FUEL</u> \$188.00 \$382.79	PROPOSED MONTHLY BILL <u>WITH FUEL</u> \$188.00 \$699.01	PERCENT INCREASE W/O FUEL 25.33% 36.69%	PERCENT INCREASE <u>WITH FUEL</u> 25.33% 17.23%
8 9 10	800 1,200 1,600	\$410.07 \$540.11 \$670.14	\$1,042.51 \$1,488.77 \$1,935.02	\$577.58 \$772.38 \$967.17	\$1,210.02 \$1,721.04 \$2,232.05	40.85% 43.00% 44.32%	16.07% 15.60% 15.35%
11 12 13 14	2,000 2,400 2,800 3,200	\$800.18 \$930.22 \$1,060.25 \$1,190.29	\$2,381.28 \$2,827.54 \$3,273.79 \$3,720.05	\$1,161.96 \$1,356.75 \$1,551.54 \$1,746.34	\$2,743.06 \$3,254.07 \$3,765.08 \$4,276.10	45.21% 45.85% 46.34% 46.72%	15.19% 15.09% 15.01% 14.95%
15 16	3,600 4,000	\$1,320.32 \$1,450.36	\$4,166.30 \$4,612.56	\$1,941.13 \$2,135.92	\$4,787.11 \$5,298.12	47.02% 47.27%	14.90% 14.86%

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

Company: Florida City Gas

Docket No.: 20220069-GU

Type of Data Shown: Historic Base Year Data: 12/31/21

Projected Test Year: 12/31/23

Line No.		PRESENT RAT	TES (NGV)		PROPOSED RA	ATES (NGV)	
1 2	CUSTOMER CHARGE ENERGY CHARGE	\$25.00 \$0.23232	PER THERM		CUSTOMER CHARGE ENERGY CHARGE	\$31.00 \$0.23232	PER THERM
3 4 5		THERM USAGE AVERAGE USAGE PE	-	\$0.79055 10 333	PER THERM THERMS THERMS/MONTH		
	THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
6	0	\$25.00	\$25.00	\$31.00	\$31.00	24.00%	24.00%
7	100	\$48.23	\$127.29	\$54.23	\$133.29	12.44%	4.71%
8	200	\$71.46	\$229.57	\$77.46	\$235.57	8.40%	2.61%
9	300	\$94.70	\$331.86	\$100.70	\$337.86	6.34%	1.81%
10	400	\$117.93	\$434.15	\$123.93	\$440.15	5.09%	1.38%
11	500	\$141.16	\$536.44	\$147.16	\$542.44	4.25%	1.12%
12	600	\$164.39	\$638.72	\$170.39	\$644.72	3.65%	0.94%
13	700	\$187.62	\$741.01	\$193.62	\$747.01	3.20%	0.81%
14	800	\$210.86	\$843.30	\$216.86	\$849.30	2.85%	0.71%
15 16	900 1,000	\$234.09 \$257.32	\$945.58 \$1,047.87	\$240.09 \$263.32	\$951.58 \$1,053.87	2.56% 2.33%	0.63% 0.57%

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

Type of Data Shown:

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

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		PRESENT RATES	S (CSG)		PROPOSED RAT	ES (CSG)	-
1 2 3	CUSTOMER CHARGE ENERGY CHARGE ENERGY CHARGE	\$24.00 \$0.00000 \$0.49531	PER THERM; FIR PER THERM; 25	RST 24 THERMS th THERM AND ABO\	CUSTOMER CHARGE ENERGY CHARGE / ENERGY CHARGE	\$36.00 \$0.00000 \$0.63354	PER THERM PER THERM
4 5 6		THERM USAG AVERAGE USAGE PE	-	\$0.79055 5 40	THERMS		
	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
7	0	\$24.00	\$24.00	\$36.00		50.00%	50.00%
8	24	\$24.00	\$42.97	\$36.00	\$54.97	50.00%	27.92%
9	25	\$24.50	\$44.26	\$36.63	\$56.40	49.55%	27.43%
10	30	\$26.97	\$50.69	\$39.80	\$63.52	47.57%	25.31%
11	35	\$29.45	\$57.12	\$42.97	\$70.64	45.91%	23.67%
12	40	\$31.92	\$63.55	\$46.14	\$77.76	44.52%	22.36%
13	45	\$34.40	\$69.98	\$49.30	\$84.88	43.32%	21.30%
14	50	\$36.88	\$76.41	\$52.47	\$92.00	42.29%	20.41%
15	55	\$39.35	\$82.83	\$55.64	\$99.12	41.38%	19.66%
16	60	\$41.83	\$89.26	\$58.81	\$106.24	40.58%	19.02%
17	65	\$44.31	\$95.69	\$61.98	\$113.36	39.87%	18.46%

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

Company: Florida City Gas

Docket No.: 20220069-GU

Type of Data Shown:

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

Line No.		PRESENT RATES (GS-120K)	-	PROPOSED RATES	(GS-120K)	
1 2	CUSTOMER CHARGE DEMAND CHARGE	\$300.00 \$0.575	PER THERM		CUSTOMER CHARGE DEMAND CHARGE	\$375.00 \$0.719	PER THERM
3	ENERGY CHARGE	*	PER THERM		ENERGY CHARGE	\$0.30548	PER THERM
4			GAS COST	\$0.79055	PER THERM		
5		THERM USAGE		5,000	THERMS		
6 7		AVERAGE USAGE PE AVERAGE DEMAND PE		28,950 2,310	THERMS/MONTH THERMS/MONTH		
				·			
		PRESENT	PRESENT	PROPOSED	PROPOSED		
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	<u>WITH FUEL</u>
8 9	0	\$1,628.25	\$1,628.25	\$2,035.89	\$2,035.89	25.04%	25.04%
9	5,000	\$2,597.20	\$6,549.95	\$3,563.29	\$7,516.04	37.20%	14.75%
10	10,000	\$3,566.15 \$4,535,40	\$11,471.65	\$5,090.69 \$6,648.00	\$12,996.19 \$48,476.34	42.75%	13.29%
11	15,000	\$4,535.10 \$5,504.05	\$16,393.35	\$6,618.09 \$8,145.40	\$18,476.34 \$23.956.49	45.93%	12.71%
12 13	20,000 25,000	\$5,504.05 \$6,473.00	\$21,315.05 \$26,236.75	\$8,145.49 \$9,672.89	\$23,956.49 \$29,436.64	47.99% 49.43%	12.39% 12.20%
14	30,000	\$0,473.00 \$7,441.95	\$31,158.45	\$9,672.69 \$11,200.29	\$29,430.04 \$34,916.79	49.43% 50.50%	12.20%
15	35,000	\$8,410.90	\$36,080.15	\$11,200.29	\$40,396.94	51.32%	12.00%
16	40,000	\$9.379.85	\$41,001.85	\$14,255.09	\$45.877.09	51.98%	11.89%
17	45,000	\$10,348.80	\$45,923.55	\$15,782.49	\$51,357.24	52.51%	11.83%
18	50,000	\$11,317.75	\$50,845.25	\$17,309.89	\$56,837.39	52.94%	11.79%

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

Type of Data Shown:

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

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		PRESENT RATES (G	S-1,250K)		PROPOSED RATES	(GS-1,250K)	-
1 2	CUSTOMER CHARGE DEMAND CHARGE	\$500.00	PER THERM		CUSTOMER CHARGE DEMAND CHARGE	\$625.00 \$0.719	PER THERM
3	ENERGY CHARGE		PER THERM		ENERGY CHARGE	\$0.719 \$0.15527	PER THERM
4 5 6 7		THERM USAGE AVERAGE USAGE PE AVERAGE DEMAND PE	R CUSTOMER	\$0.79055 100,000 166,200 19,170	PER THERM THERMS THERMS/MONTH THERMS/MONTH		
	THERM	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE	PERCENT INCREASE
8	<u>USAGE</u> 0	\$11,522.75	WITH FUEL \$11,522.75	\$14,408.23	\$14,408.23	<u>W/O FUEL</u> 25.04%	<u>WITH FUEL</u> 25.04%
9	100,000	\$20,883.75	\$99,938.75	\$29,935.23	\$108,990.23	43.34%	9.06%
10	200,000	\$30,244.75	\$188,354.75	\$45,462.23	\$203,572.23	50.31%	8.08%
11	300,000	\$39,605.75	\$276,770.75	\$60,989.23	\$298,154.23	53.99%	7.73%
12	400,000	\$48,966.75	\$365,186.75	\$76,516.23	\$392,736.23	56.26%	7.54%
13 14	500,000 600,000	\$58,327.75 \$67,688.75	\$453,602.75 \$542,018.75	\$92,043.23 \$107,570.23	\$487,318.23 \$581,900.23	57.80% 58.92%	7.43% 7.36%
15	700,000	\$77,049.75	\$630,434.75	\$107,570.23	\$676,482.23	56.92% 59.76%	7.30%
16	800,000	\$86,410.75	\$718,850.75	\$138,624.23	\$771,064.23	60.42%	7.36%
17	900,000	\$95.771.75	\$807,266.75	\$154,151.23	\$865,646.23	60.96%	7.23%
18	1,000,000	\$105,132.75	\$895,682.75	\$169,678.23	\$960,228.23	61.39%	7.21%

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

Docket No.: 20220069-GU

Company: Florida City Gas

Type of Data Shown:

Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23

Witness:	Tara	DuBose

Line No.		PRESENT RATES (GS-11M)			PROPOSED RATES	S (GS-11M)	
1 2 3	CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	•	PER THERM PER THERM		CUSTOMER CHARGE DEMAND CHARGE ENERGY CHARGE	\$1,250.00 \$0.719 \$0.115200	
4			GAS COST	\$0.79055	PER THERM		
5		THERM USAGE		900,000	THERMS		
6		AVERAGE USAGE PE		500,000	THERMS/MONTH		
7		AVERAGE DEMAND PE	RCUSTOMER	50,000	THERMS/MONTH		
		PRESENT MONTHLY	PRESENT MONTHLY	PROPOSED MONTHLY	PROPOSED MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
•	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL
8	0	\$29,750	\$29,750	\$37,200	\$37,200	25.04%	25.04%
9	900,000	\$101,750 \$173,750	\$813,245	\$140,880 \$244,560	\$852,375 \$1,667,550	38.46% 40.75%	4.81% 4.43%
10 11	1,800,000 2,700,000	\$173,750 \$245,750	\$1,596,740 \$2,380,235	\$348,240	\$1,007,550 \$2,482,725	40.75%	4.43%
12	3,600,000	\$243,750 \$317,750	\$3,163,730	\$451,920	\$3,297,900	42.23%	4.24%
13	4,500,000	\$389,750	\$3,947,225	\$555,600	\$4,113,075	42.55%	4.20%
14	5,400,000	\$461,750	\$4,730,720	\$659,280	\$4,928,250	42.78%	4.18%
15	6,300,000	\$533,750	\$5,514,215	\$762,960	\$5,743,425	42.94%	4.16%
16	7,200,000	\$605,750	\$6,297,710	\$866,640	\$6,558,600	43.07%	4.14%
17	8,100,000	\$677,750	\$7,081,205	\$970,320	\$7,373,775	43.17%	4.13%
18	9,000,000	\$749,750	\$7,864,700	\$1,074,000	\$8,188,950	43.25%	4.12%

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

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

Witness: Tara DuBose

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.				-	PROPOSED RATES	G (GS-25M)	
1	CUSTOMER CHARGE	\$2,000.00			CUSTOMER CHARGE	\$2,500.00	
2	DEMAND CHARGE		PER THERM		DEMAND CHARGE	\$0.719	
3	ENERGY CHARGE	\$0.040000	PER THERM		ENERGY CHARGE	\$0.057600	
4			GAS COST	\$0.79055	PER THERM		
5		THERM USAGE		1,000,000	THERMS		
6		AVERAGE USAGE PE	-	1,000,000	THERMS/MONTH		
7		AVERAGE DEMAND PE	R CUSTOMER	75,000	THERMS/MONTH		
		PRESENT	PRESENT	PROPOSED	PROPOSED		
		MONTHLY	MONTHLY	MONTHLY	MONTHLY	PERCENT	PERCENT
	THERM	BILL	BILL	BILL	BILL	INCREASE	INCREASE
	<u>USAGE</u>	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEI
8	0	\$45,125	\$45,125	\$56,425	\$56,425	25.04%	25.04%
9	1,000,000	\$85,125	\$875,675	\$114,025	\$904,575	33.95%	3.30%
10	2,000,000	\$125,125	\$1,706,225	\$171,625	\$1,752,725	37.16%	2.73%
11	3,000,000	\$165,125	\$2,536,775	\$229,225	\$2,600,875	38.82%	2.53%
12	4,000,000	\$205,125	\$3,367,325	\$286,825	\$3,449,025	39.83%	2.43%
13	5,000,000	\$245,125	\$4,197,875	\$344,425	\$4,297,175	40.51%	2.37%
14	6,000,000	\$285,125	\$5,028,425	\$402,025	\$5,145,325	41.00%	2.32%
15 16	7,000,000	\$325,125	\$5,858,975	\$459,625 \$517,335	\$5,993,475	41.37%	2.30%
17	8,000,000	\$365,125 \$405,125	\$6,689,525 \$7,530,075	\$517,225 \$574,825	\$6,841,625 \$7,689,775	41.66%	2.27%
17 18	9,000,000 10,000,000	\$405,125 \$445,125	\$7,520,075 \$8,350,625	\$574,825 \$632,425	\$7,689,775 \$8,537,925	41.89% 42.08%	2.26% 2.24%

Florida Public Service Commission	Explanation: Provide monthly bill comparisons	Type of Data Shown:
Company: Florida City Gas	under present and proposed rates for the interruptible rate class.	Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Witness: Tara DuBose
Docket No.: 20220069-GU		Withess. Tara Dubose

FCG has no interruptible rate classes so this schedule is N/A

Supporting Schedules: E-2 p.1, H-1 p.1

Recap Schedules:

Explanation: Provide a schedule showing derivation of rate base.

Company: Florida City Gas Docket No.: 20220069-GU

Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/20

Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Line	Acct.		PER BOOK END OF PERIOD		AVERAGE ar Ended 12/31/21	13 MONTH Projected Test Year				
No.	No.	PLANT IN-SERVICE	2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	302.00	FRANCHISES & CONSENTS	\$241,545	\$241,545	\$241,545	\$241,545	\$241,856	\$241,856	\$241,490	\$241,490
2	303.00	MISC. INTANGIBLE PLANT	221	221	56,009	220	330,489	330,489	0	0
3	303.02	COMPUTER SOFTWARE	0	0	0	6,456,266	6,719,784	6,719,784	12,322,144	12,322,144
4	303.20	COMPUTER SOFTWARE	0	0	0	5,648,032	5,645,406	5,645,406	6,029,287	6,029,287
5		TOTAL INTANGIBLE PLANT	\$241,766	\$241,766	\$297,554	\$12,346,063	\$12,937,534	\$12,937,534	\$18,592,921	\$18,592,921
7	364.10	LNG PLANT - LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0		\$6,353,773	\$6,353,773
6	364.00	LNG PLANT	0	0	0	0	0	0	45,903,277	45,903,277
		TOTAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$52,257,050	\$52,257,050
8	369.00	MEASURING & REGULATING EQUIP	\$596,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	374.00	LAND & LAND RIGHTS	743,305	659,737	1,271,214	1,274,643	1,275,568	1,275,568	1,277,708	1,277,708
10	374.10		0	72,437	72,437	72,377	72,404	72,404	72,441	72,441
11	374.20	RIGHT OF WAY	0	11,132	11,132	11,122	11,467	11,467	11,132	11,132
12	375.00	STRUCTURES & IMPROVEMENTS	36,585	36,979	42,419	91,110	117,863	117,863	222,872	222,872
13 14	376.10 376.20	MAINS - STEEL MAINS - PLASTIC	109,805,825 119,527,076	112,913,053 131,022,448	124,634,431 152,210,066	135,468,749 163,621,796	139,554,946 170,942,983	138,922,533 151,225,419	154,948,203 200,827,912	154,790,041 195,783,152
15		M&R STATION EQUIPMENT - GENERAL	906,798	1,489,206	1,573,195	1,864,907	2,091,747	2,091,747	2,891,693	2,891,693
16	379.00	M&R STATION EQUIPMENT - GENERAL M&R STATION EQUIPMENT - GATE STATIONS	9,975,925	10,010,459	12,512,125	16,217,006	16,476,424	16,476,424	20,897,242	20,897,242
17	380.10	SERVICES - STEEL	14,751,720	14,797,483	15,309,264	15,412,870	15,421,023	15,420,333	15,675,578	15,675,525
18	380.20	SERVICES - STEEL SERVICES - PLASTIC	63,547,070	69,666,917	76,999,516	86,641,122	90,947,472	86,830,526	108,307,169	106,997,862
19	381.00	METERS	18,948,246	17,596,884	19,529,898	19,177,872	19,527,040	19,179,041	23,848,616	23,770,753
20	381.10	METERS - ERTs	10,540,240	1,194,514	1,289,821	1,821,064	1,800,700	1,800,700	1,691,882	1,691,882
21	382.00	METER & REGULATOR INSTALLATIONS	11,323,971	6,811,056	6,888,540	7,669,594	5,879,146	5,441,410	6,032,662	5,904,780
22		METER INSTALLATIONS - ERTs	11,020,011	4,660,126	4,478,716	4,582,063	1,331,090	1,331,090	510,764	510,764
23		HOUSE REGULATORS	6,307,651	6,671,666	7,990,074	7,887,145	6,990,791	6,990,791	7,917,129	7,917,129
24		HOUSE REGULATORS - INSTALLATION	2,290,157	2,491,340	2,552,680	3,023,586	2,084,593	2,084,593	2,246,666	2,246,666
25	385.00	INDUSTRIAL M&R STATION EQUIP	3,045,476	3,045,476	3,045,476	3,605,666	3,557,486	3,557,486	3,835,811	3,835,811
26		OTHER DISTRIBUTION EQUIPMENT	932,504	1,071,369	1,425,425	1,420,863	1,611,894	1,611,894	2,078,078	2,078,078
27		TOTAL DISTRIBUTION PLANT	\$362,739,251	\$384,222,282	\$431,836,429	\$469,863,554	\$479,694,637	\$454,441,290	\$553,293,556	\$546,575,529
28	389.00		\$2,419,841	\$2,225,561	\$2,225,561	\$2,225,561	\$2,225,561	\$2,225,561	\$2,225,561	\$2,225,561
29	389.20	LAND RIGHTS	0	188,876	217,244	(11,607)	79,850	239,188	96,508	108,765
30	390.00	STRUCTURES & IMPROVEMENTS	8,529,341	9,102,231	9,102,231	9,102,231	9,114,682	9,114,682	9,127,408	9,127,408
31	391.00	OFFICE FURN & EQUIPMENT	0	743,899	743,899	760,782	761,241	761,241	761,398	761,398
32	391.10		737,257	0	0	0	0	0	0	0
33	391.11	SOFTWARE ENTERPRISE	0	0	0	129,374	153,117	153,117	0	0
34	391.12		0	318,332	335,005	348,021	327,984	327,984	386,266	386,266
35	391.20		1,896,334	0	0	0	0	0	0	0
36		ENTERPRISE SOFTWARE	13,349,702	0	0	0	0	0	0	0
37	391.50		0	86,327	533,542	832,694	847,997	847,997	813,348	813,348
38	392.00	TRANSPORTATION EQUIPMENT	3,896,109	285,581	303,332	303,332	303,332	303,332	303,332	303,332
39	392.10		0	1,502,931	1,828,657	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037
40	392.20	TRANSPORTATION - SERVICE TRUCK	0	2,490,551	3,177,911	3,466,061	4,000,732	4,000,732	5,675,365	5,675,365
41 42	392.30	TRANSPORTATION - HEAVY TRUCK	4 445 000	614,274	723,638	776,644	776,644	776,644	776,644	776,644
42 43	394.00		4,145,333 0	765,568	1,044,121	1,018,585	1,018,448	1,018,448	992,183	992,183
43 44	394.10 396.00		131,329	3,678,581 159,719	3,678,581 215,948	1,564,993 215,948	1,564,829 253,209	1,564,829 253,209	1,564,203 269,770	1,564,203 269,770
45	397.00		400,709	546,212	653,071	632,857	669,003	669,003	702,382	702,382
46	398.00		84,143	85,787	85,787	84,186	181,410	181,410	224,542	224,542
47		TOTAL GENERAL PLANT	\$35,590,098	\$22,794,430	\$24,868,528	\$23,172,699	\$24,001,076	\$24,160,414	\$25,641,947	\$25,654,204
48		0.00 51 4117 51150114055 05 00 0								
49		GAS PLANT PURCHASED OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835
51		CAPITAL LEASES	0	0	0	0	4,989,393	0	9,677,542	0
52 53	105.00 107.00	PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS	0 12,904,625	0 36,498,548	0 27,274,261	0 31,684,402	0 27,602,674	0 23,944,588	0 30,868,480	0 28,192,440
54 55		TOTAL PLANT	\$433,132,575	\$465,413,861	\$505,933,607	\$558,723,553	\$570,882,149	\$537,140,660	\$711,988,331	\$692,928,979
56			Ţ.00,102,010	Ţ.20,110,001	+==0,000,001	+5,120,000	Ţ., 0,00£, 140	+, r 10,000	Ţ. 11,000,001	Ţ00Z,0Z0,010

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

⁵⁶ 57 58 59 60

⁽²⁾ Information utilized in FCG's FPSC December ESR filings.
(3) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of certain items in rate base included in this calculation for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

Supporting Schedules: B-2, B-3, B-9, B-10, B-13, G-1 p.1, G-1 p.2, G-1 p.3, G-1 p.4, G-1 p.12, G-1 p.13

Schedule E-6 Derivation of Overall Cost of Service Page 2 of 5

Florida Public Service Commission

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

Company: Florida City Gas

Docket No.: 20220069-GU

Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/20

Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

			PER BOOK	PER BOOK	PER BOOK	PER BOOK	13 MONTH	AVERAGE	13 MONTH	I AVERAGE
Line	Acct.		END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Yea	r Ended 12/31/21	Projected Test Yea	r Ended 12/31/23 (3)
No.	No.	ACCUMULATED DEPRECIATION	2017 (1)	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	302.00	FRANCHISES & CONSENTS	\$97,976	\$97,976	\$97,976	\$97,976	\$97,976	\$97,976	\$97,976	\$97,976
2	303.00	MISC. INTANGIBLE PLANT	(2,977)	(2,977)	(2,977)	(117)	(117)	(117)	(116)	(116)
3	303.02	COMPUTER SOFTWARE	0	0	0	252,467	537,206	537,206	2,239,649	2,239,649
4	303.20	COMPUTER SOFTWARE	0	0	0	166,705	307,098	307,098	878,668	878,668
5		TOTAL INTANGIBLE PLANT	\$94,999	\$94,999	\$94,999	\$517,030	\$942,162	\$942,162	\$3,216,177	\$3,216,177
7		LNG PLANT - LAND AND LAND RIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	364.00	LNG PLANT	0	0	0	0	0	0	382,147	382,147
		TOTAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$382,147	\$382,147
8	369.00		\$13,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		LAND & LAND RIGHTS	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416
10		STRUCTURES & IMPROVEMENTS	(47,117)	(45,951)	(44,772)	(43,016)	(41,413)	(41,413)	(31,593)	(31,844)
11		MAINS - STEEL	68,278,111	68,010,684	69,244,864	71,777,141	73,022,554	73,292,112	78,267,551	78,386,074
12		MAINS - PLASTIC	39,306,246	41,738,318	44,509,428	47,608,229	49,274,580	48,693,064	56,723,153	56,504,068
13	378.00	M&R STATION EQUIPMENT - GENERAL	84,338	113,418	187,691	240,484	270,536	270,536	412,536	404,591
14	379.00		4,492,256	4,748,228	5,009,685	5,007,998	5,203,290	5,203,290	5,825,522	5,859,344
15	380.10		22,026,463	21,938,171	22,179,989	22,545,777	22,311,331	22,408,350	22,725,420	22,899,075
16	380.20	SERVICES - PLASTIC	19,756,479	20,097,784	21,260,907	22,810,537	23,638,941	23,730,916	27,777,734	28,165,638
17		METERS METERS - ERTs	2,611,140	2,102,207	2,044,356	1,479,045	1,305,560	1,274,815	2,424,735	2,354,966
18			0	(66,062)	(177,229)	(191,782)	(580,337)	(580,337)	(814,486)	(821,117)
19	382.00	METER & REGULATOR INSTALLATIONS	4,761,765 0	2,325,762 2,550,897	2,569,225	2,821,612	541,417	535,227	(55,358)	(67,380)
20 21	382.10 383.00		-	2,550,897 2,756,995	2,689,332	2,828,812	(517,290)	(517,290)	(1,343,519)	(1,336,942)
22	384.00	HOUSE REGULATORS HOUSE REGULATORS - INSTALLATION	2,575,667 1,024,256	1,102,131	2,964,054 1,181,936	3,193,200 1,264,958	1,995,219 255,462	1,995,219 255,462	1,983,478 139,458	1,967,471 145,089
23	385.00	INDUSTRIAL M&R STATION EQUIP	2,090,831	2,135,903	2,180,976	2,232,085	2,208,575	2,208,575	2,292,691	2,312,650
24	387.00	OTHER DISTRIBUTION EQUIPMENT	225,344	255,452	297,473	340,347	363,370	363,370	402,026	399,986
25		TOTAL DISTRIBUTION PLANT	\$167,213,046	\$169,777,353	\$176,111,331	\$183,928,843	\$179,265,209	\$179,105,311	\$196,742,764	\$197,155,086
26		TOTAL GENERAL PLANT	\$5,962,053.00	\$2,789,733	\$4,081,373	\$5,497,769	\$6,191,572	\$6,191,572	\$8,839,540	\$8,731,228
27		RWIP	(\$3,000,286)	(\$82,303)	\$0	\$0	\$0	\$0	\$0	\$0
28		AMORT. ACQ. ADJUSTMENT	9,504,945	10,226,840	10,948,734	11,670,628	12,031,576	12,031,576	13,475,365	13,475,365
29		ACCUM AMORT CAPITAL LEASE	0	0	76,016	0	621,390	0	1,703,882	0
30		AMORT. OTHER UTILITY PLANT	0	0	0	0	0	0	0	0
31		CUST. ADV. FOR CONSTRUCTION	0	0	0	0	0	0	0	0
32		TOTAL ACCUMULATED DEPRECIATION	\$179,774,757	\$182,806,622	\$191,312,453	\$201,614,270	\$199,051,908	\$198,270,621	\$224,359,876	\$222,960,003
33		NET PLANT (Plant less Accum. Dep.)	\$253,357,818	\$282,607,239	\$314,621,154	\$357,109,283	\$371,830,241	\$338,870,039	\$487,628,455	\$469,968,976
34		Plus: WORKING CAPITAL	22,659,734	69,455,329	54,848,117	30,925,851	28,932,348	13,719,820	19,889,189	17,453,849
35		Equals: TOTAL RATE BASE	\$276,017,552	\$352,062,568	\$369,469,271	\$388,035,134	\$400,762,589	\$352,589,859	\$507,517,644	\$487,422,825

Notes:

- (1) Information reflected in FCG's annual FERC Form No. 2 filings.
- (2) Information utilized in FCG's FPSC December ESR filings.

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

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

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

Company: Florida City Gas

Docket No.: 20220069-GU

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END OF PERIOD Projected Test Year Ended 12/31/23(3) END OF PERIOD END OF PERIOD END OF PERIOD Historic Base Year Ended 12/31/2021 Line Acct. Operation and Maintenance 2017 (1) 2018 (1) 2019 (1) 2020 (2) No. Per Books Per Books No. Company Adjusted Company Adjusted 804.00 NATURAL GAS CITY GATE PURCHASES 21,955,773 21,082,518 19,690,086 16,747,240 22,627,773 (721,321) 34,075,912 OTHER GAS PURCHASES (103,797) 805.00 (133,806)70,824 104,876 118,419 2 807.00 OTHER PURCHASED GAS EXPENSES 3 174.332 812.00 GAS USED FOR OTHER UTILITY OPERATIONS-CREDIT (14, 168)(1,072)(11,987)(10,802)(11,227)5 TOTAL PRODUCTION EXPENSES 21.807.799 21,151,981 19.748.923 16,841,314 22,734,964 (721,321) 34,075,912 6 817.00 LINES EXPENSE 821.00 PURIFICATION EXPENSES 840.00 OPERATION SUPERVISION AND ENGINEERING 841.00 OPERATION LABOR AND EXPENSES 160,655 10 843.40 MAINTENANCE OF PURIFICATION EQUIPMENT MAINTENANCE OF LIQUEFACTION EQUIPMENT 11 MAINTENANCE OF VAPORIZING EQUIPMENT 729 729 12 843.70 MAINTENANCE OF COMPRESSOR EQUIPMENT 13 14 MEASURING AND REGULATION EQUIPMENT 15 MAINTENANCE OF OTHER FOLIPMENT 16 TOTAL STORAGE EXPENSES 133,890 127,811 4,253,038 729 729 160,655 856.00 MAINS EXPENSES 17 857.00 MAINTENANCE OF TRANSMISSION 64 468 (123)(123)18 19 863.00 MAINTENANCE OF TRANSMISSION 25,971 0 0 20 867.00 MAINTENANCE OF OTHER EQUIPMENT 21 TOTAL TRANSMISSION EXPENSES 1,229 89,828 211,497 90,439 (123) (123) 22 870.00 Operation Supervision and Engineering 108.372 119.459 418,091 (49,463)2,529 2,529 23 871.00 Distribution Load Dispatching 219,558 24 872.00 Compressor Station Labor and Expenses 25 873.00 Compressor Station Fuel 26 Mains and Services Expenses 1,860,283 1,488,431 968,215 1,205,789 1,100,033 1,100,033 1,719,152 1,719,152 27 875.00 Measuring and Regulating Station Expenses-General 82 5.766 876.00 Measuring and Regulating Station Expenses-Industrial 28 23 26 29 Measuring and Regulating Station Expenses-City Gate Check Station 57,742 40,045 30 878.00 Meter and House Regulator Expenses 851,730 776,066 970,574 1.060.685 967,074 967,074 980,328 980,328 31 879.00 Customer Installations Expenses 579,119 277,139 117,384 54,830 1,130,898 32 880.00 Other Expenses 237,258 768,731 1,384,520 1,025,497 1,130,898 1,011,765 1,011,765 33 881.00 Rents 34 885.00 Maintenance Supervision and Engineering 35 886.00 Maintenance of Structures and Improvements 36 887.00 Maintenance of Mains 341,052 186,081 339,315 479,672 391,343 391,343 466,735 466,735 37 Maintenance of Compressor Station Equipment (141)21,034 13,711 16,644 16,644 17,066 17,066 38 Maintenance of Meas. and Reg. Sta. Equip.-General 56,126 74,397 7,911 253,162 20,340 20,340

124,362

242,162

165,092

4.487.306

104,520

214,394

227,221

4.773.205

227.044

197,766

37,058

4.505.752

211.857

4.093.534

252,752

211,857

252,752

4.093.534

893.00 Maintenance of Meters and House Regulators

890.00 Maintenance of Meas. and Reg. Sta. Equip.-Industrial

891.00 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station

892.00 Maintenance of Services

894.00 Maintenance of Other Equipment

566

259,434

230,638

4.592.096

9,812

230.228

284,017

4.709.292

230,228

284,017

4.709.292

TOTAL DISTRIBUTION EXPENSES

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

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

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

Explanation: Provide a schedule showing derivation of expenses (operation and maintenance). Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/2020 Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas Docket No.: 20220069-GU

Line	Acct.		END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year	Ended 12/31/2021	Projected Test Year	r Ended 12/31/23 ⁽³⁾
No.	No.	Operation and Maintenance	2017 (1)	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	901.00	SUPERVISION	-	-	_	-	_	_	_	-
2	902.00	METER READING EXPENSE	105,594	63,434	41.902	2,499	_	-	-	-
3	903.00	CUST. RECORDS & COLLECTIONS	36,252	49,306	2,169,208	3,954,043	3,043,707	3,043,707	2,631,932	2,631,932
4	904.00	UNCOLLECTIBLE ACCOUNTS	680,125	508,832	641,916	342,243	615,748	615,748	328,531	328,531
5	905.00	MISCELLANEOUS	711	3,632	3,790	315,381	988,465	988,465	1,038,506	1,038,506
6	906.00	INFORMATIONAL EXPENSE	_	·-		· -	· -	· <u>-</u>	· · · · -	· · · · · -
7		TOTAL CUSTOMER ACCOUNTS	822,682	625,204	2,856,816	4,614,166	4,647,919	4,647,919	3,998,970	3,998,970
8	907.00	SUPERVISION	321	-	33,108	1,057	-	-	-	-
9	908.00	CUSTOMER ASSISTANCE EXPENSES	5,454	359,979	521,509	162,358	-	-	-	-
10	909.00	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING EXPENSES	5,225,666	4,679,183	5,421,481	5,657,910	6,260,660	(1,352)	6,825,941	-
11	910.00		-	-	-	-	-	-	-	-
12	911.00	SUPERVISION	6	12	25,572	93,306	(17)	(17)	-	-
13	912.00	DEMONSTRATING & SELLING	235,815	284,628	442,550	283,118	259,390	259,390	302,512	302,512
14	913.00	ADVERTISING	6,571	20,435	15,715	210,317	23,787	23,787	17,987	17,987
15	916.00	MISC. SALES EXPENSE	-	-	-	-	-	-	-	-
16		TOTAL SALES EXPENSE	5,473,833	5,344,237	6,459,935	6,408,066	6,543,821	281,809	7,146,441	320,499
17	920.00		10,152,615	9,014,311	6,457,237	7,593,403	7,570,326	7,570,326	8,431,348	8,431,348
18	921.00		1,532,607	1,221,196	854,156	953,739	878,658	878,658	529,993	529,993
19	922.00		(3,108,414)	(2,203,949)	-	53,022	6,340	-	-	-
20	923.00		1,739,201	4,713,218	7,505,306	5,956,838	3,480,616	3,480,616	4,050,602	3,993,307
21	924.00	PROPERTY INSURANCE	268,227	154,578	608,709	525,057	441,754	441,754	503,407	503,407
22	925.00		250,726	186,853	119,625	247,502	554,227	552,519	515,304	515,304
23	926.00		2,294,142	2,193,049	795,140	571,279	1,064,024	977,866	737,235	661,618
24	927.00	FRANCHISE REQUIREMENTS	-	-	-	1,251	-	-	-	-
25	928.00	REGULATORY COMMISSION EXP.	1,919	87,138	362,941	819,671	909,377	692,652	581,106	828,257
26	929.00	DUPLICATE CHARGES (CR)	-	-	-	-	-	-	-	-
27	930.10	GENERAL ADVERTISING EXP	-	-	-	-	-	-	-	-
28	930.20	MISC GENERAL EXPENSES	388,055	392,393	712,530	747,563	1,225,046	1,196,679	1,175,855	1,147,638
29	931.00	RENTS	387,356	294,344	221,334	120,038	58,665	55,223	53,694	53,694
30	932.00		1,038,040	477,049	280,206	358,247	258,586	258,586	287,639	287,639
31		TOTAL A & G EXPENSE	14,944,474	16,530,180	17,917,184	17,947,612	16,447,621	16,104,879	16,866,183	16,952,206
32		TOTAL O & M EXPENSE	47,776,003	48,356,547	56,220,598	50,568,002	54,468,465	24,407,427	66,796,797	25,980,967

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

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

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

Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/2020

Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas
Docket No.: 20220069-GU

Line		END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Yea	Ended 12/31/2021	Projected Test Yea	r Ended 12/31/23 ⁽³⁾
No.	Expenses and Cost of Service	2017 ⁽¹⁾	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	DEPRECIATION EXPENSE	15,449,992	12,691,503	12,223,567	13,888,654	14,102,618	13,453,215	17,546,637	18,450,061
2	AMORT. OF PROPERTY LOSS	-	-	-	-	-	-	-	-
3	AMORT. OF CONVERSION COSTS	323,677	435,527	278,672	227,275	.	.		
4	AMORT. OF ACQUISITION ADJ.	721,895	721,895	721,894	721,894	721,894	721,894	721,894	721,894
5	AMORT. OF LEASE IMPROVEMENTS	-	-	-	-	-	-	-	-
6	TOTAL DEPREC.& AMORT. EXPENSE	16,495,564	13,848,925	13,224,133	14,837,823	14,824,512	14,175,109	18,268,532	19,171,955
7	NET REGULATORY DEBITS AND CREDITS	1,232,733	917,765	1,514,479	1,030,997	8,114,845	801,077	2,008,426	1,329,226
8	TAXES OTHER THAN INCOME								
9	REVENUE RELATED	6,685,731	5,508,326	5,492,004	4,862,387	5,439,795	-	3,158,626	-
10	OTHER	694,039	2,422,650	2,887,523	3,804,489	3,614,653	3,028,803	6,581,922	6,386,610
11	TOTAL TAXES OTHER THAN INCOME	7,379,770	7,930,976	8,379,527	8,666,876	9,054,448	3,028,803	9,740,548	6,386,610
12	RETURN (REQUIRED N.O.I.) ⁽⁴⁾	16,395,443	30,242,175	18,030,100	22,506,038	21,240,417	18,687,263	36,000,278	34,574,871
13	INCOME TAXES	(5,058,664)	3,820,945	1,229,259	3,483,079	3,499,989	3,117,235	1,176,560	(737,538)
14	DEFERRED INCOME TAXES	8,512,269	(308,976)	341,870	(1,843,565)	560,405	560,405	1,504,302	1,530,280
15	TOTAL COST TO SERVE	92,733,118	104,808,357	98,939,966	99,249,250	111,763,081	64,777,319	135,495,443	88,236,373

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

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

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

^{(4) 2017} through 2021 is calculated based on the mid-point ROE, weighted average cost of capital (WACC) reflected on Schedule 4 of FCG's December ESR for each respective period. 2023 is calculated based on the proposed WACC reflected on MFR G-3, page 2, for the 2023 Test Year.

Schedule E-6 (with RSAM) Derivation of Overall Cost of Service Page 1 of 5

Florida Public Service Commission

Explanation: Provide a schedule showing derivation of rate base.

Company: Florida City Gas Docket No.: 20220069-GU

Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/20

Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Recap Schedules: H-3 p.4 (with RSAM)

Line	Acct.		PER BOOK END OF PERIOD	13 MONTH	AVERAGE ir Ended 12/31/21		H AVERAGE ar Ended 12/31/23 ⁽³⁾			
No.	No.	PLANT IN-SERVICE	2017 ⁽¹⁾	2018 ⁽¹⁾	2019 ⁽¹⁾	2020 ⁽²⁾	Per Books	Company Adjusted	Per Books	Company Adjusted
1	302.00	FRANCHISES & CONSENTS	241.545	241,545	241,545	241.545	241,856	241,856	241,490	241,49
2	303.00	MISC. INTANGIBLE PLANT	221	221	56,009	220	330,489	330,489	0	=,
3	303.02	COMPUTER SOFTWARE	0	0	0	6,456,266	6,719,784	6,719,784	12,322,144	12,322,14
4	303.20	COMPUTER SOFTWARE	0	0	0	5,648,032	5,645,406	5,645,406	6,029,287	6,029,28
5		TOTAL INTANGIBLE PLANT	\$241,766	\$241,766	\$297,554	\$12,346,063	\$12,937,534	\$12,937,534	\$18,592,921	\$18,592,92
7	364.10	LNG PLANT - LAND AND LAND RIGHTS	0	0	0	0	0	0	6,353,773	6,353,77
6		LNG PLANT	0	0	0	0	0	0	45,903,277	45,903,27
		TOTAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$52,257,050	\$52,257,05
8	369.00	MEASURING & REGULATING EQUIP	596,942	0	0					
9	374.00	LAND & LAND RIGHTS	743,305	659,737	1,271,214	1,274,643	1,275,568	1,275,568	1,277,708	1,277,70
10	374.10	LAND	0	72,437	72,437	72,377	72,404	72,404	72,441	72,44
11	374.20	RIGHT OF WAY	0	11,132	11,132	11,122	11,467	11,467	11,132	11,13
12	375.00	STRUCTURES & IMPROVEMENTS	36,585	36,979	42,419	91,110	117,863	117,863	222,872	222,87
13	376.10	MAINS - STEEL	109,805,825	112,913,053	124,634,431	135,468,749	139,554,946	138,922,533	154,948,203	154,790,04
14	376.20	MAINS - PLASTIC	119,527,076	131,022,448	152,210,066	163,621,796	170,942,983	151,225,419	200,827,912	195,783,15
15 16	378.00	M&R STATION EQUIPMENT - GENERAL M&R STATION EQUIPMENT - GATE STA'	906,798	1,489,206	1,573,195	1,864,907	2,091,747	2,091,747	2,891,693	2,891,69
17	379.00 380.10	SERVICES - STEEL	9,975,925 14,751,720	10,010,459 14,797,483	12,512,125 15,309,264	16,217,006 15,412,870	16,476,424 15,421,023	16,476,424 15,420,333	20,897,242 15,675,578	20,897,24 15,675,52
18	380.20	SERVICES - STEEL SERVICES - PLASTIC	63,547,070	69,666,917	76,999,516	86,641,122	90,947,472	86,830,526	108,307,169	106,997,86
19		METERS	18,948,246	17,596,884	19,529,898	19,177,872	19,527,040	19,179,041	23,848,616	23,770,75
20	381.10	METERS - ERTs	10,940,240	1,194,514	1,289,821	1,821,064	1,800,700	1,800,700	1,691,882	1,691,88
21	382.00	METER & REGULATOR INSTALLATIONS	11,323,971	6,811,056	6,888,540	7,669,594	5,879,146	5,441,410	6,032,662	5,904,78
22	382.10	METER INSTALLATIONS - ERTs	11,323,971	4,660,126	4,478,716	4,582,063	1,331,090	1,331,090	510,764	510,76
23	383.00	HOUSE REGULATORS	6,307,651	6,671,666	7,990,074	7,887,145	6,990,791	6,990,791	7,917,129	7,917,12
24	384.00	HOUSE REGULATORS - INSTALLATION	2,290,157	2,491,340	2,552,680	3,023,586	2,084,593	2,084,593	2,246,666	2,246,66
25	385.00	INDUSTRIAL M&R STATION EQUIP	3,045,476	3,045,476	3,045,476	3,605,666	3,557,486	3,557,486	3,835,811	3,835,81
26		OTHER DISTRIBUTION EQUIPMENT	932,504	1,071,369	1,425,425	1,420,863	1,611,894	1,611,894	2,078,078	2,078,07
27		TOTAL DISTRIBUTION PLANT	\$362,739,251	\$384,222,282	\$431,836,429	\$469,863,554	\$479,694,637	\$454,441,290	\$553,293,556	\$546,575,52
28	389.00		2,419,841	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,56
29	389.20	LAND RIGHTS	0	188,876	217,244	(11,607)	79,850	239,188	96,508	108,76
30	390.00		8,529,341	9,102,231	9,102,231	9,102,231	9,114,682	9,114,682	9,127,408	9,127,40
31	391.00	OFFICE FURN & EQUIPMENT	0	743,899	743,899	760,782	761,241	761,241	761,398	761,39
32	391.10	SOFTWARE NON-ENTERPRISE	737,257	0	0	0	0	0	0	
33	391.11	SOFTWARE ENTERPRISE	0	0	0	129,374	153,117	153,117	0	
34	391.12	COMPUTER HARDWARE	0	318,332	335,005	348,021	327,984	327,984	386,266	386,26
35	391.20	OFE - ENTERPRISE - 10YR	1,896,334	0	0	0	0	0	0	
36	391.30	ENTERPRISE SOFTWARE	13,349,702	0	0	0	0	0	0	
37	391.50	INDIVIDUAL EQUIPMENT	0	86,327	533,542	832,694	847,997	847,997	813,348	813,34
38	392.00	TRANSPORTATION EQUIPMENT	3,896,109	285,581	303,332	303,332	303,332	303,332	303,332	303,33
39	392.10	TRANSPORTATION - AUTO	0	1,502,931	1,828,657	1,723,037	1,723,037	1,723,037	1,723,037	1,723,03
40	392.20	TRANSPORTATION - SERVICE TRUCK	0	2,490,551	3,177,911	3,466,061	4,000,732	4,000,732	5,675,365	5,675,36
41 42	392.30	TRANSPORTATION - HEAVY TRUCK	0	614,274	723,638	776,644	776,644	776,644	776,644	776,64
42 43	394.00 394.10	TOOLS, SHOP, GARAGE EQUIPMENT TOOLS, SHOP, GARAGE EQUIP - FIXED	4,145,333 0	765,568 3,678,581	1,044,121 3,678,581	1,018,585	1,018,448 1,564,829	1,018,448 1,564,829	992,183 1,564,203	992,18 1,564,20
43	394.10	POWER OPERATED EQUIPMENT	131,329	3,678,581	3,678,581	1,564,993 215,948	253,209	1,564,829 253,209	1,564,203 269,770	1,564,20
45		COMMUNICATION EQUIPMENT	400,709	546,212	653,071	632,857	669,003	669,003	702,382	702,38
46		MISCELLANEOUS EQUIPMENT	84,143	85,787	85,787	84,186	181,410	181,410	224,542	224,54
47		TOTAL GENERAL PLANT	\$35,590,098	\$22,794,430	\$24,868,528	\$23,172,699	\$24,001,076	\$24,160,414	\$25,641,947	\$25,654,20
48	400.00	OAO DI ANT DUDOUACED OD COLO		_	_		_			
49	102.00	GAS PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	04.050.00
50	114.00	ACQUISITION ADJUSTMENT	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,83
51	101.11	CAPITAL LEASES	0	0	0	0	4,989,393	0	9,677,542	
52 53	105.00 107.00	PROPERTY HELD FOR FUTURE USE CONSTRUCTION WORK IN PROGRESS	0 12,904,625	36,498,548	0 27,274,261	0 31,684,402	0 27,602,674	0 23,944,588	0 30,868,480	28,192,44
54		TOTAL PLANT	\$433,132,575	\$465,413,861	\$505,933,607	\$558,723,553	\$570,882,149	\$537,140,660	\$711,988,331	\$692,928,97

Notes:

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

Schedule E-6 (with RSAM) Derivation of Overall Cost of Service Page 2 of 5

Florida Public Service Commission

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

Company: Florida City Gas

Docket No.: 20220069-GU

Type of Data Shown: Historic Base Year Data: 12/31/21

Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/20

Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

			PER BOOK	PER BOOK	PER BOOK	PER BOOK	13 MONTH	AVERAGE	13 MONTH	I AVERAGE
Line	Acct.		END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Yea	ar Ended 12/31/21	Projected Test Yea	ar Ended 12/31/23 (3)
No.	No.	ACCUMULATED DEPRECIATION	2017 (1)	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	302.00	FRANCHISES & CONSENTS	97,976	97,976	97,976	97,976	97,976	97,976	97,976	97,976
2	303.00	MISC. INTANGIBLE PLANT	(2,977)	(2,977)	(2,977)	(117)	(117)	(117)	(116)	(116)
3	303.02	COMPUTER SOFTWARE	, O	0	0	252,467	537,206	537,206	2,239,649	2,239,649
4	303.20	COMPUTER SOFTWARE	0	0	0	166,705	307,098	307,098	878,668	878,668
5		TOTAL INTANGIBLE PLANT	\$94,999	\$94,999	\$94,999	\$517,030	\$942,162	\$942,162	\$3,216,177	\$3,216,177
7		LNG PLANT - LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0
6	364.00	LNG PLANT	0	0	0	0	0	0	382,147	382,147
		TOTAL STORAGE PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$382,147	\$382,147
8	369.00	MEASURING & REGULATING EQUIP	13,851	0	0	0	0	0	0	0
9	374.00		13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416
10	375.00		(47,117)	(45,951)	(44,772)	(43,016)	(41,413)	(41,413)	(31,593)	(30,871)
11	376.10		68,278,111	68,010,684	69,244,864	71,777,141	73,022,554	73,292,112	78,267,551	77,849,968
12	376.20		39,306,246	41,738,318	44,509,428	47,608,229	49,274,580	48,693,064	56,723,153	55,679,475
13	378.00		84,338	113,418	187,691	240,484	270,536	270,536	412,536	400,051
14	379.00		4,492,256	4,748,228	5,009,685	5,007,998	5,203,290	5,203,290	5,825,522	5,753,777
15	380.10		22,026,463	21,938,171	22,179,989	22,545,777	22,311,331	22,408,350	22,725,420	22,709,768
16	380.20		19,756,479	20,097,784	21,260,907	22,810,537	23,638,941	23,730,916	27,777,734	28,022,276
17	381.00		2,611,140	2,102,207	2,044,356	1,479,045	1,305,560	1,274,815	2,424,735	2,515,913
18	381.10		0	(66,062)	(177,229)	(191,782)	(580,337)	(580,337)	(814,486)	(783,483)
19	382.00		4,761,765	2,325,762	2,569,225	2,821,612	541,417	535,227	(55,358)	(58,164)
20	382.10		0	2,550,897	2,689,332	2,828,812	(517,290)	(517,290)	(1,343,519)	(1,324,851)
21	383.00		2,575,667	2,756,995	2,964,054 1,181,936	3,193,200	1,995,219 255,462	1,995,219	1,983,478	1,954,977
22 23	384.00 385.00		1,024,256 2,090,831	1,102,131 2,135,903	1,181,936 2,180,976	1,264,958 2,232,085	2,208,575	255,462 2,208,575	139,458 2,292,691	141,997 2,308,468
23 24	387.00		2,090,631	255,452	297,473	340,347	363,370	363,370	402,026	416,407
24	387.00	OTHER DISTRIBUTION EQUIPMENT				340,347				
25		TOTAL DISTRIBUTION PLANT	\$167,213,046	\$169,777,353	\$176,111,331	\$183,928,843	\$179,265,209	\$179,105,311	\$196,742,764	\$195,569,126
26		TOTAL GENERAL PLANT	5,962,053	2,789,733	\$4,081,373	\$5,497,769	\$6,191,572	\$6,191,572	\$8,839,540	\$8,737,896
27		RWIP	(3,000,286)	(82,303)	0	0	0	0 #	0	0
28		AMORT. ACQ. ADJUSTMENT	9,504,945	10,226,840	10,948,734	11,670,628	12,031,576	12,031,576	13,475,365	13,475,365
29		ACCUM AMORT CAPITAL LEASE	0	0	76,016	0	621,390	0	1,703,882	0
30		AMORT. OTHER UTILITY PLANT	0	0	0	0	0	0	0	0
31		CUST. ADV. FOR CONSTRUCTION	0	0	0	0	0	0	0	0
32		TOTAL ACCUMULATED DEPRECIATION	\$179,774,757	\$182,806,622	\$191,312,453	\$201,614,270	\$199,051,908	\$198,270,621	\$224,359,876	\$221,380,711
33		NET PLANT (Plant less Accum. Dep.)	\$253,357,818	\$282,607,239	\$314,621,424	\$357,109,283	\$371,830,241	\$338,870,039	\$487,628,455	\$471,548,268
34		Plus: WORKING CAPITAL	22,659,734	69,455,329	54,848,117	30,925,851	28,932,348	13,719,820	19,889,261	17,453,920
35		Equals: TOTAL RATE BASE	\$276,017,552	\$352,062,568	\$369,469,541	\$388,035,134	\$400,762,589	\$352,589,859	\$507,517,716	\$489,002,189

Notes:

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

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

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

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing derivation

of expenses (operation and maintenance).

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

Type of Data Shown:

Line	Acct.		END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year	Ended 12/31/2021	Projected Test Year	Ended 12/31/23 (3)
No.	No.	Operation and Maintenance	2017 (1)	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	804.00	NATURAL GAS CITY GATE PURCHASES	21,955,773	21,082,518	19,690,086	16,747,240	22,627,773	(721,321)	34,075,912	-
2	805.00	OTHER GAS PURCHASES	(133,806)	(103,797)	70,824	104,876	118,419	` - ′	· · · · ·	-
3	807.00		· - '	174,332	-	-	-	-	-	-
4	812.00	GAS USED FOR OTHER UTILITY OPERATIONS-CREDIT	(14,168)	(1,072)	(11,987)	(10,802)	(11,227)	-		-
5		TOTAL PRODUCTION EXPENSES	21,807,799	21,151,981	19,748,923	16,841,314	22,734,964	(721,321)	34,075,912	-
6	817.00					-	-	-	-	-
7		PURIFICATION EXPENSES				-	-	-	-	-
8	840.00						-	-	-	-
9	841.00					160,655	-	-	-	-
10	843.40	MAINTENANCE OF PURIFICATION EQUIPMENT				-	-	-	-	-
11	843.50					-	-	-	-	-
12 13	843.60 843.70					-	729	729	-	-
14	843.80					-	-	-	-	-
15	843.90						-	-	-	-
16	040.00	TOTAL STORAGE EXPENSES	133,890	127,811	4,253,038	160,655	729	729	-	-
17	856.00	MAINS EXPENSES				_	_	_	_	_
18	857.00					64,468	(123)		_	_
19	863.00	MAINTENANCE OF TRANSMISSION				25,971	0	(123)	-	_
20	867.00					,		-	-	_
21		TOTAL TRANSMISSION EXPENSES	1,229	89,828	211,497	90,439	(123)	(123)	-	-
22	870.00	Operation Supervision and Engineering	108,372	119,459	_	-	_	-	-	-
23	871.00	Distribution Load Dispatching		219,558	418,091	(49,463)	2,529	2,529	-	-
24	872.00	Compressor Station Labor and Expenses					-	-	-	-
25	873.00					-	-	-	-	-
26	874.00	Mains and Services Expenses	1,860,283	1,488,431	968,215	1,205,789	1,100,033	1,100,033	1,719,152	1,719,15
27	875.00	Measuring and Regulating Station Expenses-General	82	5,766	-	-	-	-	-	-
28	876.00	Measuring and Regulating Station Expenses-Industrial	23	-	26	-	-	-	-	-
29	877.00	Measuring and Regulating Station Expenses-City Gate Check Station	57,742	40,045				-		-
30	878.00	Meter and House Regulator Expenses	851,730	776,066	970,574	1,060,685	967,074	967,074	980,328	980,3
31	879.00		579,119	277,139	117,384	54,830	0	4 400 000	4 044 705	4 044 7
32 33	880.00 881.00		237,258	768,731	1,384,520	1,025,497	1,130,898	1,130,898	1,011,765	1,011,76
34	885.00	Maintenance Supervision and Engineering				-	-	-	-	-
35	886.00	Maintenance of Structures and Improvements				-	-	-	-	-
36	887.00	Maintenance of Mains	341.052	186.081	339.315	479.672	391.343	391.343	466.735	466.73
37	888.00	Maintenance of Compressor Station Equipment	(141)	17	21,034	13,711	16,644	16,644	17,066	17.06
38	889.00	Maintenance of Meas. and Reg. Sta. EquipGeneral	56,126	74,397	7,911	253,162	20,340	20,340	-	
39	890.00	Maintenance of Meas. and Reg. Sta. EquipIndustrial		,	-	,		,	-	-
40	891.00	Maintenance of Meas. and Reg. Sta. EquipCity Gate Check Station	566	-	-	-	-	-	-	-
41	892.00	Maintenance of Services	259,434	124,362	104,520	227,044	211,857	211,857	230,228	230,22
42	893.00	Maintenance of Meters and House Regulators	230,638	242,162	214,394	197,766	252,752	252,752	284,017	284,0
43	894.00	Maintenance of Other Equipment	9,812	165,092	227,221	37,058	64	64		
44		TOTAL DISTRIBUTION EXPENSES	4,592,096	4,487,306	4,773,205	4,505,752	4,093,534	4,093,534	4,709,292	4,709,29

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

Explanation: Provide a schedule showing derivation of expenses (operation and maintenance). Type of Data Shown: Historic Base Year Data: 12/31/21 Projected Test Year: 12/31/23 Prior Years: 12/31/17 - 12/31/2020

Witness: Liz Fuentes, Mark Campbell, Kurt S. Howard

Company: Florida City Gas Docket No.: 20220069-GU

Line	Acct.		END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year	Ended 12/31/2021	Projected Test Year	Ended 12/31/23 (3)
No.	No.	Operation and Maintenance	2017 (1)	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	901.00	SUPERVISION	-	-	-	_	-	-	_	-
2	902.00	METER READING EXPENSE	105,594	63,434	41,902	2,499	_	-	_	-
3	903.00	CUST. RECORDS & COLLECTIONS	36.252	49,306	2,169,208	3.954.043	3.043.707	3.043.707	2,631,932	2.631.932
4	904.00	UNCOLLECTIBLE ACCOUNTS	680,125	508,832	641,916	342,243	615,748	615,748	328,531	328,531
5	905.00	MISCELLANEOUS	711	3,632	3,790	315,381	988,465	988,465	1,038,506	1,038,506
6	906.00	INFORMATIONAL EXPENSE	_	-	-	-	-	-	-	-
7		TOTAL CUSTOMER ACCOUNTS	822,682	625,204	2,856,816	4,614,166	4,647,919	4,647,919	3,998,970	3,998,970
8	907.00	Supervision	321	-	33,108	1,057	-	-	-	-
9	908.00	CUSTOMER ASSISTANCE EXPENSES	5,454	359,979	521,509	162,358	-	-	-	-
10	909.00	INFORMATIONAL AND INSTRUCTIONAL ADVERTISING EXPENSES	5,225,666	4,679,183	5,421,481	5,657,910	6,260,660	(1,352)	6,825,941	-
11	910.00	MISCELLANEOUS CUSTOMER SERVICE AND INFORMATIONAL EXPE	-	-	-	-	-	` - '	-	-
12	911.00	SUPERVISION	6	12	25,572	93,306	(17)	(17)	-	-
13	912.00	DEMONSTRATING & SELLING	235,815	284,628	442,550	283,118	259,390	259,390	302,512	302,512
14	913.00	ADVERTISING	6,571	20,435	15,715	210,317	23,787	23,787	17,987	17,987
15	916.00	MISC. SALES EXPENSE	-	-	-	-	-	-	-	-
16		TOTAL SALES EXPENSE	5,473,833	5,344,237	6,459,935	6,408,066	6,543,821	281,809	7,146,441	320,499
17	920.00	ADMIN & GEN SALARIES	10,152,615	9,014,311	6,457,237	7,593,403	7,570,326	7,570,326	8,431,348	8,431,348
18	921.00	OFFICE SUPPLIES & EXP	1,532,607	1,221,196	854,156	953,739	878,658	878,658	529,993	529,993
19	922.00	ADMIN EXP TRANS (CR)	(3,108,414)	(2,203,949)	-	53,022	6,340	-	-	-
20	923.00	OUTSIDE SERVICES EMPLOYED	1,739,201	4,713,218	7,505,306	5,956,838	3,480,616	3,480,616	4,050,602	3,993,307
21	924.00	PROPERTY INSURANCE	268,227	154,578	608,709	525,057	441,754	441,754	503,407	503,407
22	925.00	INJURIES & DAMAGES	250,726	186,853	119,625	247,502	554,227	552,519	515,304	515,304
23	926.00	EMPLOYEE PENSION & BENEFITS	2,294,142	2,193,049	795,140	571,279	1,064,024	977,866	737,235	661,618
24	927.00	FRANCHISE REQUIREMENTS	-	-	-	1,251	-	-	-	-
25	928.00	REGULATORY COMMISSION EXP.	1,919	87,138	362,941	819,671	909,377	692,652	581,106	828,256
26	929.00	DUPLICATE CHARGES (CR)	-	-	-	-	-	-	-	-
27	930.10	GENERAL ADVERTISING EXP	-	-	-	-	-	-	-	-
28	930.20	MISC GENERAL EXPENSES	388,055	392,393	712,530	747,563	1,225,046	1,196,679	1,175,855	1,147,638
29	931.00		387,356	294,344	221,334	120,038	58,665	55,223	53,694	53,694
30	932.00	MAINT OF GENERAL PLANT	1,038,040	477,049	280,206	358,247	258,586	258,586	287,639	287,639
31		TOTAL A & G EXPENSE	14,944,474	16,530,180	17,917,184	17,947,612	16,447,621	16,104,879	16,866,183	16,952,206
32		TOTAL O & M EXPENSE	47,776,003	48,356,547	56,220,598	50,568,002	54,468,465	24,407,427	66,796,797	25,980,967

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

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

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

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

Company: Florida City Gas Docket No.: 20220069-GU

Line	Expenses and Cost of Service	END OF PERIOD	END OF PERIOD	END OF PERIOD	END OF PERIOD	Historic Base Year Ended 12/31/2021		Projected Test Year Ended 12/31/23 (3)	
No.		2017 ⁽¹⁾	2018 (1)	2019 (1)	2020 (2)	Per Books	Company Adjusted	Per Books	Company Adjusted
1	DEPRECIATION EXPENSE	15,449,992	12,691,503	12,223,567	13,888,654	14,102,618	13,453,215	17,546,637	15,265,451
2	AMORT. OF PROPERTY LOSS	· · · · · -	•	· · · · · ·			-		· · · -
3	AMORT. OF CONVERSION COSTS	323,677	435,527	278,672	227,275	-	-	-	-
4	AMORT. OF ACQUISITION ADJ.	721,895	721,895	721,894	721,894	721,894	721,894	721,894	721,894
5	AMORT. OF LEASE IMPROVEMENTS	-	-	-	-	-	-	-	-
6	TOTAL DEPREC.& AMORT. EXPENSE	16,495,564	13,848,925	13,224,133	14,837,823	14,824,512	14,175,109	18,268,532	15,987,345
7	NET REGULATORY DEBITS AND CREDITS	1,232,733	917,765	1,514,479	1,030,997	8,114,845	801,077	2,008,426	1,329,226
8	TAXES OTHER THAN INCOME								
9	REVENUE RELATED	6,685,731	5,508,326	5,492,004	4,862,387	5,439,795	-	3,158,626	-
10	OTHER	694,039	2,422,650	2,887,523	3,804,489	3,614,653	3,028,803	6,581,922	6,386,610
11	TOTAL TAXES OTHER THAN INCOME	7,379,770	7,930,976	8,379,527	8,666,876	9,054,448	3,028,803	9,740,548	6,386,610
12	RETURN (REQUIRED N.O.I.) ⁽⁴⁾	16,395,443	30,242,175	18,030,100	22,506,038	21,240,417	18,687,263	36,001,838	34,688,400
13	INCOME TAXES	(5,058,664)	3,820,945	1,229,259	3,483,079	3,499,989	3,117,235	1,176,607	63,750
14	DEFERRED INCOME TAXES	8,512,269	(308,976)	341,870	(1,843,565)	560,405	560,405	1,504,302	1,568,940
15	TOTAL COST TO SERVE	92,733,118	104,808,357	98,939,966	99,249,250	111,763,081	64,777,319	135,497,050	86,005,239

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

⁽²⁾ Information utilized in FCG's FPSC December ESR filings.
(3) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of certain items in rate base included in this calculation for the current case

is slightly different between the "with" and "without" RSAM versions of this MFR.

(4) 2017 through 2021 is calculated based on the mid-point ROE, weighted average cost of capital (WACC) reflected on Schedule 4 of FCG's December ESR for each respective period. 2023 is calculated based on the proposed WACC reflected on MFR G-3, page 2, for the 2023 Test Year.

 Schedule
 E-7
 Cost Study - Meter Set
 Page 1 of 1

Florida Public Service Commission

Explanation: Provide the calculation of the average cost of meter set and service by rate class.

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

Company: Florida City Gas

Docket No.: 20220069-GU

LINE		RES	SIDENTIAL	RESIDENTIAL	RESIDENTIAL		COMMERCIAL	COMMERCIAL	COMMERCIAL	COMMERCIAL	COMMERCIAL	COMMERCIAL	COMMERCIAL	CONTRACT	
NO.	DESCRIPTION		RS-1	RS-100	RS-600	LIGHTING	GS-1	GS-6k	GS-25k	GS-120k	GS-1,250k	GS-11M	GS-25M	DEMAND SERVICE GAS	S VEHICLES
	SERVICE LINE:														
1	PIPE AND PIPING	\$	1,171.42	\$ 1,171.42	\$ 1,171.42	\$ 1,171.42	\$ 4,244.51	\$ 4,244.51	\$ 8,691.29	\$ 22,185.00	\$ 129,930.00	\$ 129,930.00	\$ 338,217.00	\$ 563,695.00 \$	4,244.51
	METER:														
2	Meter Only	s	76.65	\$ 76.65	\$ 207.65	\$ 76.65	\$ 867.34	\$ 867.34	\$ 2,095.12	\$ 2,647.23	\$ 15,771.10	\$ 25,000.00	\$ 35,000.00	\$ 47,335.20 \$	867.34
3	ERT	\$		\$ 63.49								\$ -	\$ -	\$ - \$	101.84
4	AMR	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00	7	-
5	Press Corr Cost	\$	_	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087.23	\$ 1,087.23					_
6	Regulator	\$	25.95	\$ 25.95	\$ 29.13	\$ 25.95	\$ 344.23	\$ 688.46							688.46
7	MSA/Ancillary Piping	\$	59.33	\$ 59.33											913.71
8	External Labor Cost	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00				
9	Total Labor Cost	\$	38.50	\$ 38.50	\$ 38.50	\$ 38.50	\$ 45.25	\$ 45.25	\$ 92.50	\$ 92.50	\$ 92.50	\$ 92.50	\$ 92.50	\$ 92.50 \$	45.25
10	Truck Roll Cost	\$	12.56	\$ 12.56	\$ 12.56	\$ 12.56	\$ 14.98	\$ 14.98	\$ 31.89	\$ 31.89	\$ 31.89	\$ 31.89	\$ 31.89	\$ 31.89 \$	14.98
11	Overhead	\$	14.89	\$ 14.89	\$ 14.89	\$ 14.89	\$ 17.57	\$ 17.57	\$ 36.28	\$ 36.28	\$ 36.28	\$ 36.28	\$ 36.28	\$ 36.28 \$	17.57
12	Total Meter Set	\$	291.37	\$ 291.37	\$ 547.77	\$ 291.37	\$ 2,040.25	\$ 2,649.15	\$ 6,820.12	\$ 7,719.66	\$ 37,708.93	\$ 51,935.13	\$ 67,935.13	\$ 341,576.88 \$	2,649.15
13	TOTAL	\$	1,462.80	\$ 1,462.80	\$ 1,719.20	\$ 1,462.80	\$ 6,284.76	\$ 6,893.66	\$ 15,511.41	\$ 29,904.66	\$ 167,638.93	\$ 181,865.13	\$ 406,152.13	\$ 905,271.88 \$	6,893.66
14	INDEX (1)		1.00	1.00) 1.18	1.00	0 4.3	0 4.71	1 10.60	20.44	114.60	124.33	277.65	618.86	4.71

⁽¹⁾ TOTAL AVERAGE COST BY CLASS COMPARED TO THE RESIDENTIAL CLASS

SUPPORTING SCHEDULES: Recap Schedules: H-2 p.5

Line No.

Docket No.: 20220069-GU

Description:

Name of Rate Class in Which Dedicated Facilities Exist

1 SYSTEM MILES OF MAIN:

- 2
- 3 MILES OF MAIN DEDICATED TO CLASS:
- 4
- 5 NET COST OF MAIN DEDICATED TO CLASS:
- 6 OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:
- 7 DISTRIBUTION O & M EXPENSES RELATED TO CLASS:
- 8 PERCENTAGE OF MILES OF DEDICATED MAIN TO
- 9 SYSTEM MILES OF MAIN:

For Cost of Service purposes, there were no direct assignments of costs to specific customer classes. Instead, the revenues from special contract customers (KDS) were credited to all other customers based on their peak and average allocations. Additionally, discounted volumes for KDS customers were deducted from total rate design billing determinants.

Florida Public Service Commission Explanation: Provide copies of proposed Type of Data Shown:

tariff sheets in legislative format. Projected Test Year: 12/31/2023

Company: Florida City Gas Witness: Tara DuBose

Docket No.: 20220069-GU

Line No.

1 See attached schedules:

2 Attachment #1 E-09 Legislative FCG Tarrifs.pdf

3 Attachment #2 E-09 Proposed FCG Tariffs.pdf

Supporting Schedules:

Recap Schedules:

First Revised Sheet No. 13 Cancels Original Sheet No. 13

RULES AND REGULATIONS (Continued)

3. GAS LEAKS

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

4. <u>CONNECT CHARGE</u>

A charge of \$80.00-90.00 for Residential service or \$150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be \$100.00110.00 for Residential service or \$200.00 for Non-Residential service.

5. RECONNECTION CHARGE

A charge of \$40.00-90.00 for Residential service or \$80.00-105.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non- payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be \$50.00105.00 for Residential service or \$100.00120.00 for Non-Residential service.

6. <u>FAILED TRIP CHARGE</u>

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

7. LATE PAYMENT CHARGE

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

8. RETURNED CHECKS

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

Issued by: Carolyn Bermudez Kurt Howard Effective: August 14, 2018

Second-Third Revised Sheet No. 29
Cancels SecondFirst Revised Sheet No. 29

RESIDENTIAL SERVICE - 1 (RS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$12.0019.00

Distribution Charge, per therm \$0.461200.81730

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

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

Second-Third Revised Sheet No. 30 Cancels SecondFirst Revised Sheet No. 30

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$15.0019.00

Distribution Charge, per therm \$0.403830.71336

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

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

Second Third Revised Sheet No. 31 Cancels Second First Revised Sheet No. 31

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$20.00\(\frac{25.00}{25.00}\)

Distribution Charge, per therm \$0.526990.90939

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

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

Second-Third Revised Sheet No. 32 Cancels SecondFirst Revised Sheet No. 32

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 25.00 <u>31.00</u>	\$ 25.00 <u>31.00</u>
Distribution Charge, per therm	\$ 0.3766 4 <u>0.65864</u>	\$ 0.3766 4 <u>0.65864</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 1, 2021

Second-Third Revised Sheet No. 34 Cancels SecondFirst Revised Sheet No. 34

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$35.00 <u>44.00</u>	\$ 35.00 44.00
Distribution Charge, per therm	\$ 0.33960 <u>0.55328</u>	\$ 0.33960 - <u>0.55328</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

First Second Revised Sheet No. 36 Cancels First Revised Original Sheet No. 36

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 150.00 188.00	\$ 150.00 188.00
Distribution Charge, per therm	\$ 0.32509 <u>0.51009</u>	\$ 0.32509 <u>0.51009</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 1, 2021

Second-Third Revised Sheet No. 38 Cancels SecondFirst Revised Sheet No. 38

GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 300.00 <u>375.00</u>	\$ 300.00 <u>375.00</u>
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.19379 <u>0.32062</u>	\$ 0.19379 <u>0.32062</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

Second-Third Revised Sheet No. 40 Cancels SecondFirst Revised Sheet No. 40

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

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from 1PS
Customer Charge	\$ 500.00 <u>625.00</u>	\$ 500.00 <u>625.00</u>
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.09361 <u>0.16471</u>	\$ 0.09361 <u>0.16471</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

First Second Revised Sheet No. 42 Cancels Original First Revised Sheet No. 42

GENERAL SERVICE - 11M (GS - 11M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 1,000.00 <u>1,250.00</u>	\$ 1,000.00 <u>1,250.00</u>
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.0800 <u>0.12160</u>	\$ 0.0800 <u>0.12160</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

Gas Supply from TDS

Florida City Gas FPSC Natural Gas Tariff Volume No. 10

First Second Revised Sheet No. 44 Cancels Original First Revised Sheet No. 44

GENERAL SERVICE - 25M (GS - 25M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

Gas Supply from DGA

*MONTHLY RATE

	Gas Supply Holli PGA	Gas Supply Holli 173
Customer Charge	\$ 2,000.00 <u>2,500.00</u>	\$ 2,000.00 2,500.00
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.0400 <u>0.06080</u>	\$ 0.0400 <u>0.06080</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

Second Third Revised Sheet No. 46 Cancels SecondFirst Revised Sheet No. 46

GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

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

LIMITATIONS OF SERVICE

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

*MONTHLY RATE

Distribution Charge \$10.6610.69 per lamp

(\$0.59237 0.59363 per therm X 18 therms)

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

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

First Second Revised Sheet No. 47 Cancels First Original Sheet No. 47

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

<u>APPLICABILITY</u>

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$16.8125.00

Distribution Charge: 0 - 14 therms \$0.00000 per therm

More than 14 therms \$0.522480.71336 per therm

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

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

First Second Revised Sheet No. 48 Cancels First Original Sheet No. 48

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$24.0036.00

Distribution Charge: 0 - 26 therms \$0.00000 per therm

More than 26 therms \$0.49531_0.65864 per therm

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

Second Revised Sheet No. 49
Cancels First Revised Sheet No. 49

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

(CLOSED SCHEDULE)

APPLICABILITY

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

*MONTHLY RATE

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

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

MINIMUM BILL

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

TERMS OF PAYMENT

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

SPECIAL CONDITIONS

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

$\frac{\text{SPECIAL CONDITIONS APPLICABLE TO CUSTOMERS RECEIVING GAS SUPPLY FROM}{\text{THIRD PARTY SUPPLIERS (TPS)}}$

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

Issued by: Carolyn Bermudez Kurt Howard Effective: August 14, 2018

Vice President General Manager, Florida City Gas

FLORIDA CITY GAS DOCKET NO. 20220069-GU MFR NO. E-9, ATTACHMENT 1 OF 2, PAGE 16 of 17

Florida City Gas FPSC Natural Gas Tariff Volume No. 10

<u>First Revised Sheet No.62</u> <u>Cancels Original Sheet No. 62</u>

THIRD PARTY SUPPLIER (TPS) (Continued)

<u>CREDITWORTHINESS</u> (Continued)

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

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

MONTHLY RATE

Customer Charge \$400.00

Charge for each Transportation Customer served by the TPS

\$6.076.21

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

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

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

Issued by: Carolyn Bermudez Kurt Howard Effective:

August 14, 2018 Vice President General Manager, Florida City Gas

First Revised Sheet No. 74 Cancels Original Sheet No. 74

Economic Development Gas Service (EDGS) (Continued)

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

PAYMENT TERMS

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

BILLING ADJUSTMENTS

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

Issued by: Carolyn BermudezKurt Howard Effective: August 14, 2018

Vice PresidentGeneral Manager, Florida City Gas

First Revised Sheet No. 13 Cancels Original Sheet No. 13

RULES AND REGULATIONS (Continued)

3. GAS LEAKS

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

4. <u>CONNECT CHARGE</u>

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

5. RECONNECTION CHARGE

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

6. FAILED TRIP CHARGE

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

LATE PAYMENT CHARGE

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

8. RETURNED CHECKS

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

Issued by: Kurt Howard Effective:

Third Revised Sheet No. 29 Cancels Second Revised Sheet No. 29

RESIDENTIAL SERVICE - 1 (RS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$19.00

Distribution Charge, per therm \$0.81730

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

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

Third Revised Sheet No. 30 Cancels Second Revised Sheet No. 30

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$19.00

Distribution Charge, per therm \$0.71336

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

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

Third Revised Sheet No. 31 Cancels Second Revised Sheet No. 31

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$25.00

Distribution Charge, per therm \$0.90939

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard	Effective:	
General Manager, Florida City Gas		

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

Third Revised Sheet No. 32 Cancels Second Revised Sheet No. 32

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$31.00	\$31.00
Distribution Charge, per therm	\$0.65864	\$0.65864
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard	Effective:
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Third Revised Sheet No. 34 Cancels Second Revised Sheet No. 34

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$44.00	\$44.00
Distribution Charge, per therm	\$0.55328	\$0.55328
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 36 Cancels First Revised Sheet No. 36

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$188.00	\$188.00
Distribution Charge, per therm	\$0.51009	\$0.51009
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by:	Kurt Ho	oward				Effective:
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Third Revised Sheet No. 38 Cancels Second Revised Sheet No. 38

GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$375.00	\$375.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.32062	\$0.32062
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Third Revised Sheet No. 40 Cancels Second Revised Sheet No. 40

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

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$625.00	\$625.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.16471	\$0.16471
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 42 Cancels First Revised Sheet No. 42

GENERAL SERVICE - 11M (GS - 11M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$1,250.00	\$1,250.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.12160	\$0.12160
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 44 Cancels First Revised Sheet No. 44

GENERAL SERVICE - 25M (GS - 25M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$2,500.00	\$2,500.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.06080	\$0.06080
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Third Revised Sheet No. 46 Cancels Second Revised Sheet No. 46

GAS LIGHTING SERVICE (GL)

<u>AVAILABILITY</u>

See "Limitations of Service" below.

APPLICABILITY

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

LIMITATIONS OF SERVICE

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

*MONTHLY RATE

Distribution Charge \$10.69 per lamp

(\$0.59363 per therm X 18 therms)

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

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 47 Cancels First Revised Sheet No. 47

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$25.00

Distribution Charge: 0 - 14 therms \$0.00000 per therm

More than 14 therms \$0.71336 per therm

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard
General Manager, Florida City Gas

Effective:

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

Second Revised Sheet No. 48 Cancels First Revised Sheet No. 48

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$36.00

Distribution Charge: 0 - 26 therms \$0.00000 per therm

More than 26 therms \$0.65864 per therm

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard
General Manager, Florida City Gas

Effective:

Second Revised Sheet No. 49 Cancels First Revised Sheet No. 49

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

(CLOSED SCHEDULE)

APPLICABILITY

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

*MONTHLY RATE

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

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

MINIMUM BILL

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

TERMS OF PAYMENT

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

SPECIAL CONDITIONS

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

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

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

Issued by:	Kurt Howard	Effective:
-	General Manager, Florida City Gas	

First Revised Sheet No. 62 Cancels Original Sheet No. 62

THIRD PARTY SUPPLIER

(TPS) (Continued)

<u>CREDITWORTHINESS</u> (Continued)

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

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

MONTHLY RATE

Customer Charge \$400.00

Charge for each Transportation Customer served by the TPS

\$6.21

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

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

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

Issued by: Kurt Howard Effective:

First Revised Sheet No. 74 Cancels Original Sheet No. 74

Economic Development Gas Service (EDGS) (Continued)

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

PAYMENT TERMS

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

BILLING ADJUSTMENTS

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

Issued by: Kurt Howard Effective:

Florida Public Service Commission

Explanation: Provide copies of proposed tariff sheets in legislative format.

Type of Data Shown:

Company: Florida City Gas

Projected Test Year: 12/31/23

Witness: Tara DuBose

Docket No.: 20220069-GU

Line No.

1 See attached schedules:

2 Attachment #1 E-09 RSAM Legislative FCG Tariffs 3 Attachment #2 E-09 RSAM Proposed FCG Tariffs

Supporting Schedules:

Recap Schedules:

First Revised Sheet No. 13 Cancels Original Sheet No. 13

RULES AND REGULATIONS (Continued)

3. GAS LEAKS

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

4. <u>CONNECT CHARGE</u>

A charge of \$80.00-90.00 for Residential service or \$150.00 for Non-Residential service will be made on the Customer's next bill when gas service is initiated, connected or turned-on. If service is performed, at Customer request, outside of normal business hours the charges shall be \$100.00110.00 for Residential service or \$200.00 for Non-Residential service.

5. RECONNECTION CHARGE

A charge of \$40.00 90.00 for Residential service or \$80.00 105.00 for Non-Residential service will be made on the Customer's next bill when gas service is reconnected after disconnection for non- payment of bills. If service is performed, at Customer request, outside of normal business hours the charges shall be \$50.00 105.00 for Residential service or \$100.00120.00 for Non-Residential service.

6. <u>FAILED TRIP CHARGE</u>

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

7. LATE PAYMENT CHARGE

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

8. RETURNED CHECKS

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

Issued by: Carolyn Bermudez Kurt Howard Effective: August 14, 2018

Second-Third Revised Sheet No. 29
Cancels SecondFirst Revised Sheet No. 29

RESIDENTIAL SERVICE - 1 (RS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$12.0019.00

Distribution Charge, per therm \$0.461200.74232

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

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

Second-Third Revised Sheet No. 30 Cancels SecondFirst Revised Sheet No. 30

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$15.0019.00

Distribution Charge, per therm \$0.403830.65284

Commodity Charge Per Rider "A"

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

Second-Third Revised Sheet No. 31 Cancels SecondFirst Revised Sheet No. 31

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$20.00\(\frac{25.00}{25.00}\)

Distribution Charge, per therm \$0.526990.90939

Commodity Charge Per Rider "A"

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

Second-Third Revised Sheet No. 32 Cancels SecondFirst Revised Sheet No. 32

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 25.00 <u>31.00</u>	\$ 25.00 <u>31.00</u>
Distribution Charge, per therm	\$ 0.3766 4 <u>0.63354</u>	\$ 0.3766 4 <u>0.63354</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 1, 2021

Second Third Revised Sheet No. 34 Cancels Second First Revised Sheet No. 34

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 35.00 44.00	\$ 35.00 44.00
Distribution Charge, per therm	\$ 0.33960 <u>0.53046</u>	\$ 0.33960 - <u>0.53046</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

First Second Revised Sheet No. 36 Cancels First Revised Original Sheet No. 36

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 150.00 188.00	\$ 150.00 188.00
Distribution Charge, per therm	\$ 0.32509 <u>0.48698</u>	\$ 0.32509 <u>0.48698</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 1, 2021

Second Third Revised Sheet No. 38 Cancels Second First Revised Sheet No. 38

GENERAL SERVICE - 120K (GS -120K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 300.00 <u>375.00</u>	\$ 300.00 <u>375.00</u>
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.19379 <u>0.30548</u>	\$ 0.19379 <u>0.30548</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

Second Third Revised Sheet No. 40 Cancels SecondFirst Revised Sheet No. 40

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

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 500.00 <u>625.00</u>	\$ 500.00 <u>625.00</u>
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.09361 <u>0.15527</u>	\$ 0.09361 <u>0.15527</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

Can Cupply from TDC

Florida City Gas FPSC Natural Gas Tariff Volume No. 10

First Second Revised Sheet No. 42 Cancels Original First Revised Sheet No. 42

GENERAL SERVICE - 11M (GS - 11M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

Cas Cupply from DCA

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from 1PS
Customer Charge	\$ 1,000.00 <u>1,250.00</u>	\$ 1,000.00 <u>1,250.00</u>
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.0800 <u>0.11520</u>	\$ 0.0800 <u>0.11520</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

First Second Revised Sheet No. 44 Cancels Original First Revised Sheet No. 44

GENERAL SERVICE - 25M (GS - 25M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$ 2,000.00 2,500.00	\$ 2,000.00 2,500.00
Demand Charge, per DCQ	\$ 0.575 <u>0.719</u>	\$ 0.575 <u>0.719</u>
Distribution Charge, per therm	\$ 0.0400 <u>0.05760</u>	\$ 0.0400 <u>0.05760</u>
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective: January 5, 2021

Second Third Revised Sheet No. 46 Cancels SecondFirst Revised Sheet No. 46

GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

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

LIMITATIONS OF SERVICE

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

*MONTHLY RATE

Distribution Charge \$10.6610.69 per lamp

(\$0.59237 0.59363 per therm X 18 therms)

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

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

First Second Revised Sheet No. 47 Cancels First Original Sheet No. 47

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$16.8125.00

Distribution Charge: 0 - 14 therms \$0.00000 per therm

More than 14 therms \$0.522480.65284 per therm

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective: January 5, 2021

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

First-Second Revised Sheet No. 48 Cancels FirstOriginal Sheet No. 48

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

<u>APPLICABILITY</u>

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$24.0036.00

Distribution Charge: 0 - 26 therms \$0.00000 per therm

More than 26 therms \$0.49531_0.63354 per therm

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Second Revised Sheet No. 49
Cancels First Revised Sheet No. 49

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

(CLOSED SCHEDULE)

APPLICABILITY

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

*MONTHLY RATE

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

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

MINIMUM BILL

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

TERMS OF PAYMENT

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

SPECIAL CONDITIONS

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

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

Issued by: Carelyn Bermudez Kurt Howard Effective: August 14, 2018

Vice President General Manager, Florida City Gas

FLORIDA CITY GAS DOCKET NO. 20220069-GU MFR NO. E-9 RSAM, ATTACHMENT 1 OF 2, PAGE 16 of 17

Florida City Gas FPSC Natural Gas Tariff Volume No. 10

<u>First Revised Sheet No.62</u> <u>Cancels</u> Original Sheet No. 62

THIRD PARTY SUPPLIER (TPS) (Continued)

<u>CREDITWORTHINESS</u> (Continued)

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

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

MONTHLY RATE

Customer Charge \$400.00

Charge for each Transportation Customer served by the TPS

\$6.076.21

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

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

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

Issued by: Carolyn BermudezKurt Howard Effective:

August 14, 2018 Vice President General Manager, Florida City Gas

First Revised Sheet No. 74 Cancels Original Sheet No. 74

Economic Development Gas Service (EDGS) (Continued)

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

PAYMENT TERMS

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

BILLING ADJUSTMENTS

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

Issued by: Carolyn Bermudez Kurt Howard Effective: August 14, 2018

Vice President General Manager, Florida City Gas

First Revised Sheet No. 13 Cancels Original Sheet No. 13

RULES AND REGULATIONS (Continued)

3. GAS LEAKS

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

4. CONNECT CHARGE

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

5. RECONNECTION CHARGE

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

6. FAILED TRIP CHARGE

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

7. LATE PAYMENT CHARGE

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

8. RETURNED CHECKS

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

Issued by: Kurt Howard Effective:

Third Revised Sheet No. 29 Cancels Second Revised Sheet No. 29

RESIDENTIAL SERVICE - 1 (RS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$19.00

Distribution Charge, per therm \$0.74232

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

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

Third Revised Sheet No. 30 Cancels Second Revised Sheet No. 30

RESIDENTIAL SERVICE - 100 (RS-100)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$19.00

Distribution Charge, per therm \$0.65284

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

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

Third Revised Sheet No. 31 Cancels Second Revised Sheet No. 31

RESIDENTIAL SERVICE - 600 (RS-600)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge \$25.00

Distribution Charge, per therm \$0.90939

Commodity Charge Per Rider "A"

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: K	Curt Ho	oward			Effective:	
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^{*}The charges set forth in this Rate Schedule will be adjusted for all other applicable Riders of this Tariff and any additional taxes, assessments or similar charges that are lawfully imposed by the Company.

Third Revised Sheet No. 32 Cancels Second Revised Sheet No. 32

GENERAL SERVICE - 1 (GS-1)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$31.00	\$31.00
Distribution Charge, per therm	\$0.63354	\$0.63354
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

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Issued by: Kurt Howard	Effective:	
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Third Revised Sheet No. 34 Cancels Second Revised Sheet No. 34

GENERAL SERVICE - 6K (GS-6K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$44.00	\$44.00
Distribution Charge, per therm	\$0.53046	\$0.53046
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

Florida City Gas **FPSC Natural Gas Tariff** Volume No. 10

Second Revised Sheet No. 36 Cancels First Revised Sheet No. 36

GENERAL SERVICE - 25K (GS-25K)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$188.00	\$188.00
Distribution Charge, per therm	\$0.48698	\$0.48698
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by:	Kurt H	oward				Effective:
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Third Revised Sheet No. 38 Cancels Second Revised Sheet No. 38

GENERAL SERVICE - 120K (GS -120K)

<u>APPLICABILITY</u>

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$375.00	\$375.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.30548	\$0.30548
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Third Revised Sheet No. 40 Cancels Second Revised Sheet No. 40

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

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$625.00	\$625.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.15527	\$0.15527
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 42 Cancels First Revised Sheet No. 42

GENERAL SERVICE - 11M (GS - 11M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$1,250.00	\$1,250.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.11520	\$0.11520
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 44 Cancels First Revised Sheet No. 44

GENERAL SERVICE - 25M (GS - 25M)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

	Gas Supply from PGA	Gas Supply from TPS
Customer Charge	\$2,500.00	\$2,500.00
Demand Charge, per DCQ	\$0.719	\$0.719
Distribution Charge, per therm	\$0.05760	\$0.05760
Commodity Charge	Per Rider "A"	Per TPS Agreement

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

DETERMINATION OF THE DEMAND CHARGE QUANTITY (DCQ)

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

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

Issued by: Kurt Howard Effective:

Third Revised Sheet No. 46 Cancels Second Revised Sheet No. 46

GAS LIGHTING SERVICE (GL)

AVAILABILITY

See "Limitations of Service" below.

APPLICABILITY

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

LIMITATIONS OF SERVICE

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

*MONTHLY RATE

Distribution Charge \$10.69 per lamp

(\$0.59363 per therm X 18 therms)

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

MINIMUM BILL

The minimum monthly bill shall be the Monthly Rate.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 47 Cancels First Revised Sheet No. 47

RESIDENTIAL STANDBY GENERATOR SERVICE (RSG)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$25.00

Distribution Charge: 0 - 14 therms \$0.00000 per therm

More than 14 therms \$0.65284 per therm

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard Effective:

Second Revised Sheet No. 48 Cancels First Revised Sheet No. 48

COMMERCIAL STANDBY GENERATOR SERVICE (CSG)

APPLICABILITY

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

CHARACTER OF SERVICE

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

*MONTHLY RATE

Customer Charge: \$36.00

Distribution Charge: 0 - 26 therms \$0.00000 per therm

More than 26 therms \$0.63354 per therm

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

MINIMUM BILL

The minimum monthly bill shall be the Customer Charge.

TERMS OF PAYMENT

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

SPECIAL CONDITIONS OF SERVICE

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

Issued by: Kurt Howard
General Manager, Florida City Gas

Effective:

Second Revised Sheet No. 49 Cancels First Revised Sheet No. 49

NATURAL GAS VEHICLE SERVICE-I (NGV-I)

(CLOSED SCHEDULE)

APPLICABILITY

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

*MONTHLY RATE

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

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

MINIMUM BILL

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

TERMS OF PAYMENT

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

SPECIAL CONDITIONS

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

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

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

Issued by: Kurt Howard Effective:

First Revised Sheet No. 62 Cancels Original Sheet No. 62

THIRD PARTY SUPPLIER (TPS) (Continued)

CREDITWORTHINESS (Continued)

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

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

MONTHLY RATE

Customer Charge \$400.00

Charge for each Transportation Customer served by the TPS

\$6.21

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

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

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

Issued by: Kurt Howard Effective:

FLORIDA CITY GAS DOCKET NO. 20220069-GU MFR NO. E-9 RSAM, ATTACHMENT 2 OF 2, PAGE 17 of 17

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First Revised Sheet No. 74 Cancels Original Sheet No. 74

Economic Development Gas Service (EDGS) (Continued)

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

PAYMENT TERMS

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

BILLING ADJUSTMENTS

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

Issued by: Kurt Howard Effective: