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April 20, 2026

BY E-FILING

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

Re: Docket No. 20260026-GU – Application for Rate Increase by Florida City Gas.

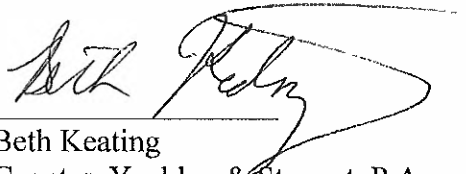
Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida City Gas, please find the Direct Testimony of George Navo, as well as his Exhibits GN-1 and GN-2.

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

(Document 3 of 27)

Sincerely,



Beth Keating
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

Docket No. 20260026-GU: Petition for rate increase by Florida City Gas

Prepared Direct Testimony of George J. Navo

Date of Filing: April 20, 2026

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1 **I. Introduction**

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

3 A. My name is George J. Navo. My business address is 100 Commerce Drive, Suite 200,
4 Newark, Delaware, 19713.

5 **Q. By whom are you employed, and what is your position?**

6 A. I am employed by Chesapeake Utilities Corporation (“CUC” or the “Corporation”) as
7 Controller and Assistant Vice President (“AVP”) of Financial Reporting.

8

9 **II. Statement of Qualifications**

10 **Q. Please describe your educational background and professional experience.**

11 A. I received a Bachelor of Science in 1999 from The Pennsylvania State University in
12 State College, Pennsylvania, and I obtained a Certified Public Accountant’s license in
13 the state of Pennsylvania. I have been in my current position as Controller and
14 Assistant Vice President (“AVP”) of Financial Reporting of Chesapeake Utilities
15 Corporation since September 2025 and have been with CUC since November 2022.
16 Prior to joining Chesapeake Utilities Corporation, I served as Senior Director of
17 External Reporting at UGI Corporation. I also held various accounting leadership roles
18 with subsidiaries of Energy Transfer from 2005 through 2018, including Assistant
19 Controller and Senior Director of Reporting and Technical Accounting.

20 **Q. Please describe your current responsibilities.**

21 A. As the Controller and AVP of Financial Reporting, I have responsibility for CUC’s
22 corporate and business unit accounting functions including close and consolidation

1 activities, Security Exchange Commission (“SEC”) and statutory reporting
2 deliverables, and accounting policy development and technical accounting research.

3 **Q. How will you refer to the Company?**

4 A. When referring to Florida City Gas, I will refer to it as “FCG” or the ‘Company’.
5 When referring to Chesapeake Utilities Corporation, the parent company, I will refer
6 to it as “CUC” or the “Corporation.”

7 **Q. Have you ever testified before the Florida Public Service Commission (“FPSC”
8 or “Commission”)?**

9 A. No, I have not.

10 **Q. Have you filed or testified before in any other state Commission?**

11 A. Yes, I have provided written testimony in CUC’s Delaware Rate Case Docket No. 24-
12 0906.

13 **Q. Do you have any exhibits to which you will refer in your testimony?**

14 A. Yes. I am sponsoring Exhibits GN-1 and GN-2. GN-1 is a list of Minimum Filing
15 Requirements (“MFR”) that I am sponsoring or co-sponsoring. GN-2 is the summary
16 by FERC account of all the direct allocated payroll for A&G employees.

17

18 **III. Purpose of Testimony**

19 **Q. What is the purpose of your testimony?**

20 A. 1) I will provide support for certain schedules of historical data represented in the
21 MFRs listed in my Exhibit GN-1. Historical amounts presented in the respective MFRs
22 listed in Exhibit GN-1 reflect results from the books and records of the Corporation
23 and FCG. These were prepared under my supervision and direction.

1 2) I will also provide support for the integration costs included in the historic test year,
2 as well as support for the continued maintenance of the historical acquisition
3 adjustment carried by FCG.

4 3) I will address administrative and general (“A&G”) expenses and the allocation
5 methodology for recording expenses to FCG along with general A&G cost changes
6 that have been implemented since FCG was acquired by the Corporation, along with
7 the benefits tied to those changes.

8 4) I will also discuss how intercompany receivables and payables replace debt and
9 equity on the individual business unit books.

10 5) I will support the payroll and benefits forecast used in MFR’s G2 pages 12 to 19.

11 6) I will support the administrative and general expenses in the projected MFR’s G2
12 pages 12 – 19 except for insurance.

13 7) I will support the headcount additions and reductions at a corporate level that are
14 allocated to FCG.

15 8) And, lastly, I will discuss the reasons that no adjustment should be made for
16 executive compensation.

17

18 **IV. Historic Books and Record**

19 **Q. Have the books and records and financial statements used to prepare the amounts**
20 **in the historic MFR’s listed in Exhibit GN-1 been prepared by you or under your**
21 **supervision?**

22 A. Yes, they have been prepared under my supervision.

23

24 **Q. Can you briefly describe how CUC’s Accounting group is organized?**

1 A. Currently, the accounting department is divided into five areas: 1) Controller, 2) SEC
2 Reporting, 3) Financial Planning and Analysis, 4) Strategic Modeling and 5) Corporate
3 Tax. The Controller's group is responsible for corporate, business unit, and fixed asset
4 accounting. The Controller's group is also responsible for annual financial reporting
5 to the FERC and the respective state commissions for the Corporation's regulated
6 business units. The SEC Reporting group is responsible for quarterly and annual SEC
7 reporting, accounting policy, and technical accounting research. The Financial
8 Planning and Analysis group is responsible for budgeting, forecasting, and the
9 financial planning component of the strategic planning process, as well as oversight of
10 expense allocations and internal management reporting. The Strategic Modeling
11 group is responsible for modeling all of our potential acquisitions and significant
12 capital investment projects. The Corporate Tax group is responsible for income tax
13 compliance and strategy for CUC and its subsidiaries.

14

15 **V. Integration Costs**

16 **Q. Can you explain what the integration costs were that were adjusted in the**
17 **historic test year on MFR C-2 page 1?**

18 A. There were certain costs in 2025 that were paid to vendors and the prior owner on an
19 interim basis to provide necessary services that could not immediately be provided by
20 in-house staff. However, some of these costs were charged to the incorrect business
21 unit so an adjustment was made to properly record these costs in FCG's operating
22 expenses. These costs were not trended up and were replaced in 2027's G-2 projections

1 with the estimated in-house costs of these services including those that were absorbed
2 into the existing staff's roles and responsibilities.

3 **Q. Please explain why these costs should be included in the historic period.**

4 A. The costs were necessary business expenses to provide licenses for billing software,
5 transition services agreement ("TSA") costs which included services provided to
6 ensure the continuation of stable and reliable services to FCG's customers and reduce
7 execution risk in facilitating a controlled integration, as well as information technology
8 and legal support.

9

10 **VI. Historic Acquisition Adjustment**

11 **Q. Does the Company's historical acquisition adjustment [related to its 2004**
12 **purchase by AGL Resources] remain on the Company's books?**

13 A. Yes, appropriately the historical acquisition adjustment, amounting to \$21,656,835,
14 continues to be carried by the Company as a regulatory asset. As of December 31,
15 2025, the unamortized balance is approximately \$6.4 million.

16 **Q. Does GAAP prohibit the continued recording of an acquisition adjustment and**
17 **the associated accumulated amortization resulting from the purchase by a**
18 **previous owner?**

19 A. No, maintaining the existing acquisition adjustment is appropriate, reasonable, and
20 fully consistent with prevailing accounting guidance and regulatory accounting
21 principles as this treatment reflects the continuation of a prior regulatory determination
22 rather than the creation of a new acquisition-related premium.

1 The acquisition adjustment associated with the 2004 acquisition by AGL Resources
2 is a Commission-approved regulatory asset. While the subsequent acquisitions did
3 require the application of purchase accounting, purchase accounting does not override
4 or invalidate existing regulatory approvals. Accounting guidance from Deloitte,
5 PricewaterhouseCoopers (“PwC”), EY, and KPMG (collective, the “Big 4”) consistently
6 recognizes that in a regulated business combination, previously
7 authorized regulatory assets and liabilities are carried forward if the acquiring entity
8 expects to continue operating under the same regulatory framework and the recovery
9 mechanism remains intact. For example, this concept is addressed in PwC’s Financial
10 Reporting Manual – Utilities & Power Accounting Guide.

11 The subsequent acquisitions by Southern Company Gas and later by Florida Power &
12 Light did not necessitate or result in the reopening or reconsideration of the
13 Commission’s prior determination approving an acquisition adjustment associated
14 with the 2004 acquisition; it simply transferred ownership of the regulated utility
15 subject to the same regulatory compact.

16 Furthermore, the continuation of the acquisition adjustment does not result in double
17 recovery. The amounts being recovered through rates are the same amounts previously
18 authorized by the Commission, amortized over the same remaining period. The
19 acquisition price paid by the Company’s shareholders is separate and distinct from the
20 regulatory recovery mechanism and does not flow through to customers. Eliminating
21 the acquisition adjustment solely because of a change in ownership would have been
22 inconsistent with regulatory accounting principles and would have effectively reversed
23 a prior commission decision without any regulatory action, customer benefit change,

1 or disallowance. Big 4 accounting guidance is clear that changes in ownership alone
2 do not extinguish regulatory assets; only a determination that recovery is no longer
3 probable would warrant such a write-off. Continued recognition of the remaining
4 unamortized portion of the positive acquisition adjustment is discussed further in the
5 testimony of witnesses Terry Deason and Matthew Everngam.

6
7 **VII. Allocation Methodology/A&G Costs**

8 **Q. How are expenses allocated to FCG?**

9 A. The Corporation's cost accounting policy is to allocate costs to the business units that
10 either incurred the cost directly or benefit from the cost being incurred. The
11 Corporation's Cost Accounting Manual (CAM) documents the current allocation
12 practices and methodologies utilized to account for all Operations and Maintenance
13 expenses including A&G expenses. The CAM further describes the application of
14 these practices and methodologies through CUC's accounting processes, as well as
15 recording and reporting through CUC's financial information systems. Specifically,
16 as it relates to A&G expenses, amounts are recorded by FCG in one of the following
17 ways: (a) direct assignment of costs or (b) allocation of the cost of shared functions
18 and services to business units receiving the benefit of such functions and services.
19 Whenever it is possible and practical, A&G expenses are directly assigned to the
20 business unit incurring such cost. An example of direct assignment of A&G costs is
21 an external audit fee associated with auditing FCG's annual report on FERC Form No.
22 2 filed with the Commission. The audit fee directly attributable to FERC Form No. 2
23 for FCG is recorded based on the specific costs attributable for the audit. A&G

1 expenses that cannot be directly assigned are allocated to CUC's business units that
2 receive benefit from such functions and services.

3 **Q. What benefits are derived by FCG and its customers from the Corporation's**
4 **service of these functions?**

5 A. FCG benefits from expanded, more sophisticated services provided by the centralized
6 corporate functions that allow the business unit to focus on providing safe and reliable
7 natural gas service to its customers. These expanded functions and services, which
8 include finance, legal, human resources, information technology, communications,
9 governmental affairs, corporate governance, internal audit, security, certain business
10 development and expanded management support functions, as well as increased access
11 to capital, have increased FCG's quality of service by enhancing customer
12 engagement, obtaining more accurate and relevant business and market information
13 and providing reliable and more efficient service to its customers. These resources
14 and capabilities also enable FCG to address newly emerging, complex business issues.
15 With the help of CUC's corporate office, FCG has also been able to address expanded
16 business and compliance needs for IT infrastructure and security, accuracy in
17 accounting and financial data, adoption of new regulations by the federal and state
18 governments, and employee training and retention. All of these benefits have enabled
19 FCG to provide outstanding service to its customers and to benefit from increased
20 access to capital in order to maintain, improve and expand their operations.

21 **Q. Please explain how indirect A&G expenses are allocated.**

22 A. A&G expenses incurred by CUC are allocated among all of the Corporation's
23 businesses receiving benefits from such services. The Corporation utilizes various

1 methodologies in the allocation of costs, depending on the type of expense. These
2 methodologies are designed to reflect the relative size and benefit of each business
3 unit receiving the shared functions and services. The allocation methodologies may
4 include metrics like payroll, profitability, adjusted gross plant, adjusted capital
5 expenditures and/or the specific level of effort or focus, among others, in determining
6 the allocation basis. CUC reviews and updates the allocation basis at the beginning of
7 each fiscal year and, at times, adjusts the methodology during the year if a change in
8 circumstances is warranted.

9 **Q. Please explain further how A&G expenses are allocated.**

10 A. A&G expenses are segregated by department in order to record and track expenses.
11 To the extent the expenses are being incurred to support multiple business units of
12 CUC, the Corporation utilizes an allocation process to segregate costs between the
13 applicable business units benefiting from the services provided. As part of the process
14 to determine the appropriateness of the allocation, departments are first reviewed to
15 consider whether the costs apply to all of CUC's business units or should be
16 specifically allocated to selected business units. For example, expenses to support
17 CUC's electric distribution, natural gas transmission and natural gas distribution
18 operations should only be allocated to CUC's regulated business units as these
19 expenses reflect the expenses incurred to comply with regulated operations of the
20 respective public service commissions or the FERC. To the extent costs are being
21 incurred to support CUC's unregulated business units, for example the Unregulated
22 Accounting department, these expenses would not be considered for allocations to
23 regulated business units, including FCG's operations. Generally, CUC's corporate

1 departments use one of the following three allocation methods: modified Distrigas,
2 task-based, and capital expenditure-based.

3 The first method is the modified Distrigas formula, which is based on a FERC-
4 approved formula attempting to weight various aspects of each of the business units
5 to calculate the appropriate allocation. This formula incorporates three equally
6 weighted factors: gross plant, operating income before interest and income taxes (as
7 opposed to net revenues) and labor costs. The formula uses operating income before
8 interest and income taxes to eliminate volatility in commodity pricing, which would
9 be reflected in revenues. Examples of departments using the modified Distrigas
10 formula include accounting and finance, IT network, data and desktop maintenance
11 and support, human resources, internal audit, security, safety, facilities and
12 communications.

13 The second method is the task-based allocation, which considers the department's
14 functions and assigns costs for each function based upon the level of effort or focus to
15 each business unit receiving its service. CUC utilizes the task-based method to
16 allocate the costs associated with, for example, the audit committee, project specific
17 IT departments, management/leadership, treasury, accounts payable, regulatory affairs
18 and specific IT systems. Based on the specific nature of these services, the task-based
19 allocation method provides the most reasonable reflection of the benefits received by
20 each business unit.

21 The third method is the capital expenditure-based allocation, which allocates costs
22 based on capital expenditures in each business unit. Costs associated with corporate
23 governance, the Corporation's Board of Directors ("BOD"), and investor relations, all

1 of which are closely related to our growth, are largely driven by capital expenditures,
2 and thus are allocated using the capital expenditure-based method.

3 **Q. How does CUC ensure a fair distribution of its corporate costs to all of its business**
4 **units, including unregulated businesses?**

5 A. Chesapeake reviews and updates the allocation basis at least annually or when a
6 significant change occurs to CUC's overall business or corporate functions. As a
7 result, the allocations to CUC's business units were adjusted to reflect the acquisition
8 of FCG. Every business unit benefiting from a particular department is allocated a
9 portion of the cost associated with that department, using a consistent methodology.
10 CUC also reviews the relative size of each business unit, measured by adjusted capital
11 expenditures, operating income before interest and income taxes, adjusted gross plant
12 and payroll expenses, and compares it to the overall corporate cost being allocated to
13 that business unit to assess the reasonableness of the allocation.

14 **Q. Please describe what types of expenses are included in A&G expenses.**

15 A. A&G expenses include employee salaries and benefits, office supplies, third-party
16 administrative services (e.g. legal services, human resource consulting, financial
17 statement audits, etc.), insurance, and the applicable facilities costs associated with
18 office locations. Additionally, A&G expenses include employee benefit costs
19 associated with all of the employees charged directly or allocated to the Company.

20 **Q. Please describe what functional areas are included in A&G expenses.**

21 A. A&G expenses include accounting and finance, human resources, communications,
22 information technology ("IT"), legal, corporate governance, governmental affairs,
23 internal audit, regulatory affairs, security, safety, and other management functions.

1 A&G expenses also include costs associated with the Corporation's BOD, external
2 audit fees, insurance, employee benefits, and expenses associated with benefit plans.

3 **Q. Are these costs, including the allocated A&G costs, a legitimate and necessary**
4 **cost of providing service to FCG's customers?**

5 A. Yes. A&G expenses are necessary to support each business unit's operations. Use of
6 allocated A&G costs allows FCG to share in its respective portion of the benefit
7 derived from the expertise of the groups mentioned above without having the burden
8 of hiring and maintaining its own individual groups and incurring costs associated with
9 maintaining individual plans and processes.

10 **Q. Please provide specific examples of how the expanded corporate costs and A&G**
11 **functions provided by CUC benefit FCG's customers?**

12 A. Expanded corporate A&G functions have benefited FCG and its customers in many
13 different ways. Chesapeake's Enterprise Health and Safety team was formed in 2022
14 to support the Company's implementation of a risk-based Enterprise Safety Program
15 focused on standardization and continuous improvement. The Enterprise Health and
16 Safety Team provides subject matter expertise in the areas of governance, incident
17 prevention initiatives, identifying key performance indicators for awareness
18 campaigns, monitoring and maintaining OSHA recordkeeping, and establishing an
19 enterprise safety recognition program.

20 CUC maintains state-of-the art training facilities known as Safety Towns, located in
21 Dover, Delaware and DeBary, Florida, which currently serve as resources for training
22 our employees who build, maintain and operate our natural gas infrastructure. The
23 facilities offer hands-on training and fully immersive, on-the-job field experiences.

1 CUC also conducts live simulations and has adopted the National Incident
2 Management Systems ("NIMS") approach to emergency response. First responders
3 and other community partners also benefit from the realistic scenario-based training
4 based on conditions they could encounter as they enter homes in the community.

5 In 2023, the Enterprise Health and Safety team implemented a safety data management
6 system, or SDMS, which streamlined the recording and tracking of safety incidents,
7 near misses and safety observations, and provides reporting for compliance, insurance
8 and management purposes. The system provides data essential in creating safety action
9 plans for continuous improvement and safety training across the entire company.

10 The Company has commenced a multiyear Enterprise Resource Planning ("ERP")
11 implementation to modernize and integrate core business functions, including finance,
12 asset management, supply chain, and human resources, into a single, standardized
13 system. The primary objective of the ERP project is to replace fragmented legacy
14 systems with a unified platform that reduces manual processes, improves data
15 accuracy, and enhances operational consistency and efficiency. The ERP will be
16 further explained by Witness Michael Galtman.

17 Another example of the expanded corporate A&G functions that benefits FCG is
18 CUC's customer information system ("CIS") implementation, which was completed
19 for FCG in 2025. The project provides a comprehensive solution for CUC's regulated
20 business units, including FCG's operations, and is focused on the following areas:
21 customer data management, billing and invoicing, meter data management, service
22 orders and workflow management, and reporting and analytics. Utilizing a consistent
23 technology platform across the Corporation's regulated businesses will increase

1 operating efficiency, ensure ongoing regulatory compliance and improve customer
2 satisfaction.

3 As the parent company of FCG, the Corporation's management team and BOD bring
4 increased oversight of FCG's business and the management of its operations. The
5 Corporation's management is comprised of individuals with several decades of energy
6 and utility industry experience. In particular, CUC's President and Chief Executive
7 Officer, who also serves on the BOD, has over 30 years of experience in the energy
8 industry and has served in leadership positions for several energy-based associations
9 and organizations.

10 Additionally, a combination of different backgrounds, skills, experiences and
11 perspectives enables the BOD, as a whole, to provide effective oversight of our
12 business operations, assess and respond to the ever-evolving business landscape, and
13 develop opportunities that contribute to societal advancement and create sustainable
14 long-term shareholder value. This includes backgrounds, skills and experiences as
15 disclosed in our Proxy Statement filed with the SEC in 2026, such as regulated energy
16 industry experience, strategic planning and development, human capital management,
17 community stewardship, accounting and finance, technology and cyber security, and
18 others. CUC is governed by a diverse BOD, which supports a values-driven culture
19 and the communities we serve. Two independent directors of the BOD, as well as
20 CUC's Chief Executive Officer, have Florida ties and in-depth knowledge of the
21 Florida economy and market. All of these examples of the expanded corporate
22 functions and services that have allowed FCG to continue its effort to enhance

1 customer experience, improve employee education, and develop strategies, all of
2 which are for the direct benefit of our customers.

3 **Q. Why is it important that FCG be allowed to recover the costs associated with**
4 **corporate A&G through base rates?**

5 A. The corporate A&G functions are an integral part of FCG's ability to support its
6 operations, comply with legal, regulatory and other statutory requirements, finance the
7 necessary capital required to maintain and grow its business, provide superior
8 customer service, address complex financial and business issues and ensure the
9 appropriate level of management oversight. Many of the A&G functions previously
10 performed by Florida Power & Light Company for FCG were combined with or
11 transferred to CUC's corporate office following the acquisition of FCG in 2023. This
12 enabled us to leverage administrative resources across CUC's regulated operations,
13 ensure quality and efficiency in operating processes and increase access to technical
14 resources to support FCG's natural gas customer base. As mentioned before, having
15 A&G functions reside at the corporate level allows FCG's operations to focus on its
16 day-to-day business of providing safe and reliable natural gas service to its customers.
17 By receiving support from the corporate office, FCG is able to utilize expanded
18 resources, increasing its capability to provide a higher level of customer service,
19 increased efficiency, and an increased ability to handle more complex and challenging
20 business and compliance matters.

21 **Q. What benefits are derived by the Company and its customers from CUC's service**
22 **of these functions?**

1 A. There are several benefits achieved by the evolution and growth of the accounting
2 function. The Company continues to be able to file its financial reports and tax returns
3 accurately and in a timely manner, while maintaining an effective internal control
4 environment for compliance with the Sarbanes-Oxley Act. Additionally, the
5 centralized model for accounting resources has allowed the Company to maintain an
6 appropriate level of workload for staff members and provide additional technical
7 resources as regulatory, accounting and tax requirements change. Being part of a
8 broader accounting organization with a concentrated focus on natural gas distribution
9 provides greater opportunities for employee development, provides additional
10 resources to handle employee attrition when it occurs, and increases the Company's
11 ability to retain and attract employees. Additionally, FCG benefits from CUC's
12 significant experience with natural gas distribution, the associated regulatory
13 accounting, and the synergies which result from that experience. Finally, with an
14 effective internal controls environment and a strong history of accurate accounting
15 records, we have been able to work with our external auditors to achieve an audit fee
16 that has grown at a slower than normal pace when compared to the industry average.

17

18 **VIII. Intercompany Accounts Receivable / Accounts Payables**

19 **Q. Please explain the accounting for intercompany accounts receivable / accounts**
20 **payable.**

21 A. CUC manages financing needs for its business units at the parent level, which is further
22 discussed in Witness Russell's testimony. As a result, debt and equity financing needs
23 to fund operating and capital needs are generally executed with CUC as the borrower

1 (in the case of debt) or issuer (in the case of equity). There are no arrangements where
2 FCG is either a borrower under any third-party lending agreement (short- or long-
3 term) or has issued equity to third-party investors. Therefore, FCG does not have
4 short-term debt, long-term debt or common stock recorded on its financial statements.
5 Instead, FCG participates in a centralized cash management program along with
6 CUC's other operating subsidiaries. Under this program, daily cash management is
7 centrally managed at the parent level for FCG and all other subsidiaries.

8 **Q. Does FCG have its own financial statements for its operations even though it**
9 **participates in CUC's centralized cash management program?**

10 A. Yes, operating results for FCG are recorded to its specific financial statement in the
11 CUC general ledger. For example, customer billings, operating expenses and capital
12 investment needs that are specific to FCG are all recorded on FCG's financial
13 statements within the general ledger. However, because the cash transactions
14 associated with FCG's operations are ultimately paid for or collected by CUC,
15 intercompany payable or receivable accounts are utilized within CUC's general ledger
16 to track cash activity executed on behalf of FCG.

17 **Q. Is it appropriate to exclude the Intercompany Accounts Receivable / Accounts**
18 **Payable balance from working capital?**

19 A. Yes, it is appropriate to exclude these balances from FCG's working capital balances.
20 As noted above, FCG is not a party to any third-party debt arrangement, nor has it
21 issued common stock to a third-party investor. As a result, funding needs for FCG's
22 operations are provided by CUC via the intercompany accounts. In order to account
23 for this activity, Intercompany Accounts Receivable and Intercompany Accounts

1 Payable balances are recorded to track the activity specific to FCG. If FCG's funding
2 needs were not provided by CUC, FCG would need to issue debt or common stock to
3 third parties to meet its cash needs. These amounts would be recorded as debt or equity
4 within FCG's financial statements and excluded from working capital. Under CUC,
5 this is being accomplished through the centralized cash management program. For
6 this reason, it is appropriate to exclude these balances from FCG's working capital
7 balance.

8 **Q. Is the Intercompany Payable balance an interest free source of capital?**

9 A. No. In order to calculate the cost of capital, the Company reduces its investment in
10 rate base after adjustments by direct funding sources such as customer deposits,
11 deferred income tax and regulatory tax liability. The net amount is allocated to cost
12 of capital based on the parent company's debt and equity ratio. This methodology was
13 approved in FPUC's 2022 gas case in Commission Order No. PSC-2023-0103-FOF-
14 GU in Docket No. 20220067-GU and FPUC's 2024 Electric case in Commission
15 Order No. PSC-2025-0287-AS-EI in Docket No. 20240099-EI. We continue to
16 believe that a parent company's ability to invest in a regulated utility subsidiary is of
17 vital importance, in the public interest, and should not be penalized.

18

19 **IX. Payroll and Benefits Forecast Methodology**

20 **Q. What forecast years have been included in this filing?**

21 A. The Company is using a projected 2027 test year based on the 12-month period ending
22 December 31, 2027. FCG has provided forecast years 2026 and 2027 of payroll costs
23 for use in this proceeding.

1 **Q. Please summarize the process used to develop the payroll forecasts underlying**
2 **FCG's filing in this docket?**

3 A. The forecasted payroll process is based on the most up to date payroll information
4 from our payroll system "UKG". At the time the forecast was completed, it was based
5 on current employee's pay rates and bonus percentage as of October 31, 2025. The
6 estimated annual increase to payroll is assumed at three percent in April of each year
7 of the test years for all positions. Additionally, expected new employee positions are
8 added to the test year payroll. Salary and bonus considerations for these new positions
9 are primarily based on an estimated average rate for the position. When adding
10 positions, temporary service assumptions are taken into consideration. If the new
11 position is to replace an existing temporary service agreement, then no temporary
12 service costs will be projected in the test years. A vacancy rate is considered as well
13 when forecasting projected payroll. The vacancy rate is used to assume that the filled
14 positions will not be filled at 100 percent for the test year.

15 **Q. Can you provide a summary by department and position of all the direct and**
16 **allocated payroll?**

17 A. Please refer to Exhibit GN-2. The total forecasted payroll in 2027 test year is
18 \$20,061,242 in Schedule G-2 page 19d.

19
20 **X. Headcount Additions and Reductions**

21 **Q. Are there any new positions or "headcount additions" included in the MFRs?**

22 A. Yes, Witness Haffecke discusses the headcount additions for operations, Witness
23 Barrington discusses the allocated new positions for Human Resources. Witness

1 Bhatwadekar discusses the allocated headcount additions related to IT. I will discuss
2 the other A & G allocated headcount additions.

3 **Q. Please summarize the headcount additions included in MFR Schedule G2-12 to**
4 **G2-19 that you are supporting.**

5 A. CUC is planning to add 13 corporate headcount additions which will support, and be
6 allocated in part to, FCG. A portion of the costs related to these employees are
7 allocated to FCG based on the CAM allocation methodology, resulting in an effective
8 addition of just over 2 FTEs.

9 CUC has added these targeted A&G positions to support its continued growth and to
10 ensure the continued safe, reliable, and compliant operation of its regulated natural gas
11 distribution systems. These positions are in response to increasing regulatory
12 complexity, customer growth, and expanded capital investment, and are necessary to
13 maintain accurate financial oversight, effective rate administration, and constructive
14 regulatory engagement. As stated previously, only the appropriately allocable portion
15 of each position's cost is assigned to each of CUC's natural gas distribution
16 companies, consistent with cost causation principles and established allocation
17 methodologies. For example, the Regulatory South FP&A Manager directly supports
18 the financial planning, budgeting, and forecasting needs of regulated natural gas
19 utilities in Florida jurisdictions. The role enhances coordination between operations,
20 regulatory, and finance teams to ensure that utility-specific costs, capital investments,
21 and rate recovery mechanisms are accurately reflected in regulatory filings and
22 internal decision-making. The Revenue and Rates Manager provides oversight of rate
23 design support, revenue requirement analysis, and coordination of rate case filings.

1 This role is critical to ensuring that customer rates are based on accurate cost
2 information, comply with regulatory standards, and appropriately align revenues with
3 prudent investments necessary to maintain safe and reliable gas service.

4 The Regional Manager, External Affairs supports engagement with regulators, local
5 governments, and community stakeholders directly affected by gas distribution and
6 other regulated operations.

7

8 **XI. Executive Compensation**

9 **Q. Have you reviewed the adjustments that the Commission made to executive**
10 **compensation in the last FCG rate case?**

11 A. Yes. Executive incentive compensation has been removed in the historic year 2025
12 consistent with Order No. PSC-2023-0177-FOF-GU.

13 **Q. Do you believe the same adjustments should apply to the current executive**
14 **compensation?**

15 A. No, I do not.

16 **Q. Please explain why.**

17 A. Our compensation philosophy recognizes that our employees perform the most critical
18 role in ensuring that our business units provide safe, reliable, and efficient service to
19 our customers. The plan has been designed to reward employees by providing pay
20 and benefits that are competitive in comparison to the utility industry, as well as the
21 general non-utility employers. Even in being competitive, the Company takes a
22 conservative approach relative to its peers and other companies with whom we
23 compete for talent. The compensation package, as a whole, including incentive

1 compensation, represents a cost that is prudent and reasonable to attract, retain and
2 motivate employees who are qualified to effectively and efficiently perform the
3 functions necessary to ensure all our companies are providing the best service possible
4 for our customers. As part of the governance processes regarding compensation, CUC
5 utilizes independent, third-party compensation specialists, such as Willis, Towers &
6 Watson and F.W. Cook, to review compensation across various levels of CUC and its
7 subsidiaries. These specialists evaluate our compensatory components and overall
8 design relative to benchmarking data when assessing the appropriateness of our total
9 compensation relative to the market and industry trends. That evaluation reflects that
10 while CUC is within the appropriate utility benchmarks, we are also more conservative
11 in our approach than many of our peer organizations. As a result, the incentive
12 compensation levels established by the Company should be considered a prudent and
13 necessary component of our employees' total compensation and therefore, associated
14 costs should be recovered.

15 We also want the best from our employees in terms of providing excellent service to
16 our natural gas customers and being able to continuously adapt to changing regulatory
17 requirements and market conditions. The Company therefore seeks to achieve an
18 appropriate balance of "at risk" pay that is only recognized if the Company goals of
19 safety, prudent cost management, and the provision of safe and reliable natural gas
20 service, are met. If we did not offer incentive compensation - or if the Commission
21 disallows associated costs - we would need to consider increasing base salaries to
22 remain competitive with other companies also trying to attract and retain qualified

1 employees. This would serve to increase overall costs to the customers regardless of
2 the performance of the Company.

3 **Q. Were adjustments made to executive compensation in the last two rate cases for**
4 **FCG's affiliate, FPUC?**

5 A. No, the Commission did not make any adjustment to executive payroll or incentive
6 compensation in FPUC's gas rate case, Docket 20220067-GU or in FPUC's electric
7 rate case, Docket 20240099-EI.

8

9 **XII. Non-payroll Adjustments for projected costs over inflation and growth**

10 **Q. Please explain the adjustment related to the 401K compensation in**
11 **Schedule G-2 page 19f.**

12 A. These are additional 401K compensation expenses directly related to the 2025
13 historic base year that were paid and recorded on the Company's books in
14 2026. This adjustment was made to appropriately reflect the historic base year
15 non-payroll expense prior to trending. This adjustment was detailed in MFR
16 Schedule C-15 and further discussed in the testimony of Company witness
17 Joana Baugh.

18 **Q. Please explain the adjustment related to the overhead rate applied to new**
19 **positions in Schedule G-2 page 19g.**

20 A. The Company applies a forecasted overhead fringe-rate relative to the annualized costs
21 associated with any new hires during the test year period. The overhead fringe rate
22 applied is a calculation of additional costs the Company will incur due to the new
23 positions as a percentage of overall salary and overhead costs. The additional costs

1 include 401-k matches, health benefit withholding expenses, recruiting and relocation
2 costs, drug screening and employee-wellness expenses, travel and training and vehicle.
3 For the test year 2027, the Company estimated its overhead percentage of payroll at
4 36.5 percent, of total overhead expenses, which was used to calculate the annualized
5 impact of new hires in the 2026 and 2027 test years.

6

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

8 A. Yes.

Florida City Gas
Witness George Navo's Sponsored and Co-Sponsored MFRs

SCHEDULE	TITLE	WITNESS
A-6	Financial Indicators	G. Navo
B-1	Balance Sheet	G. Navo, J. Baugh
B-2	Adjusted Rate Base	G. Navo, J. Baugh
B-3	Rate Base Adjustments	G. Navo, J. Baugh
B-4	Monthly Utility Plant Balances	G. Navo
B-5	Common Plant Allocated	G. Navo, J. Baugh
B-6	Acquisition Adjustments	M. Everngam, J. Baugh, G. Navo
B-7	Property Held For Future Use	G. Navo
B-8	Construction Work In Progress	G. Navo
B-9	Accumulated Depreciation - Monthly Balances	G. Navo
B-10	Accumulated Amortization - Monthly Balances	G. Navo
B-11	Allocation of Accumulated Depreciation/Amortization - Common Plant	G. Navo, J. Baugh
B-12	Customer Advances For Construction	G. Navo
B-13	Working Capital Allowance	G. Navo, J. Baugh
B-14	Miscellaneous Deferred Debits	G. Navo
B-15	Miscellaneous Deferred Credits	G. Navo
C-1	Adjusted Net Operating Income	G. Navo, J. Baugh
C-2	Adjustments to Net Operating Income	G. Navo, J. Baugh
C-3	Operating Revenues By Month	G. Navo
C-4	Unbilled Revenues	G. Navo
C-5	O & M Expenses By Month	G. Navo
C-6	Allocation of Expenses	G. Navo
C-7	Conservation Revenues and Expenses	G. Navo
C-9	Advertising Expenses	G. Navo
C-10	Civic and Charitable Contributions	G. Navo
C-11	Industry Association Dues	M. Everngam, G. Navo
C-12	Lobbying and Political Expenses	M. Everngam, G. Navo
C-14	Miscellaneous General Expenses	G. Navo
C-15	Out of Period Adjustments	G. Navo, J. Baugh
C-16	Gain/Loss On Disposition of Property	G. Navo
C-17	Depreciation Expense	G. Navo
C-18	Amortization/Recovery Schedule	G. Navo
C-19	Allocation of Depr./Amort. Expense - Common Plant	G. Navo, J. Baugh
C-30	Other Taxes - Detail	N. Russell, G. Navo
C-31	Outside Professional Services	G. Navo
C-32	Affiliated Company Transactions	G. Navo
D-6	Customer Deposits	G. Navo
D-7	Sources and Uses of Funds	G. Navo
D-10	Reconciliation of Average Capital Structure to Average Jurisdictional Rate Base	N. Russell, G. Navo, J. Baugh
D-11 1 of 3	Financial Indicators - Calculation of Interest and Preferred Dividend Coverage Ratios	N. Russell, G. Navo
D-11 2 of 3	Financial Indicators - Calculation of Percentage of Construction Funds Generated Internally	N. Russell, G. Navo
D-11 3 of 3	Financial Indicators - AFUDC as Percentage of Income Available to Common	N. Russell, G. Navo
D-12	Applicant's Market Data	G. Navo
E-6 1 of 5	Derivation of Rate Base - Plant	J. Baugh, G. Navo, B. Gilliam
E-6 2 of 5	Derivation of Rate Base - Accumulated Depreciation	J. Baugh, G. Navo
E-6 3 of 5	Derivation of Operating and Maintenance Expenses	J. Baugh, G. Navo
E-6 4 of 5	Derivation of Operating and Maintenance Expenses	J. Baugh, G. Navo
E-6 5 of 5	Derivation of Expenses and Cost of Service	J. Baugh, G. Navo
G1-1	Projected Test Year Rate Base	G. Navo, B. Gilliam, J. Baugh, M. Galtman
G1-2	Projected Test Year Working Capital - Assets	G. Navo, J. Baugh
G1-3	Projected Test Year Working Capital - Liabilities	G. Navo, J. Baugh
G1-5	Historic Base Year + 1 Balance Sheet - Assets	G. Navo, B. Gilliam, J. Baugh
G1-6	Historic Base Year + 1 Balance Sheet - Liab. & Capitalization	G. Navo, J. Baugh
G1-7	Projected Test Year Balance Sheet - Assets	G. Navo, B. Gilliam, J. Baugh
G1-8	Projected Test Year Balance Sheet - Liab. & Capitalization	G. Navo, J. Baugh
G2-1	Projected Test Year Net Operating Income - Summary	J. Baugh, G. Navo
G2-4	Historic Base Year + 1 - Income Statement	J. Baugh, G. Navo
G2-5	Projected Test Year - Income Statement	J. Baugh, G. Navo
G2-12	Projected Test Year - Calculation of Distribution Expenses	J. Baugh, G. Navo
G2-13	Projected Test Year - Calculation of Distribution Expenses (Cont.)	J. Baugh, G. Navo
G2-14	Projected Test Year - Calculation of Maintenance Expenses	J. Baugh, G. Navo, W. Haffacke
G2-15	Projected Test Year - Calculation of Customer Account Expenses	J. Baugh, G. Navo, K. Estrada, M. Galtman
G2-16	Projected Test Year - Calculation of Sales Promotion Expenses	J. Baugh, G. Navo
G2-17	Projected Test Year - Calculation of Admin. and General Expenses	J. Baugh, G. Navo, M. Galtman, A. Bhatwadekar, W. Haffacke, N. Russell, M. Everngam
G2-18	Projected Test Year - Calculation of Admin. and General Expenses (Cont.)	J. Baugh, G. Navo, J. Husted, N. Russell
G2-19	Projected Test Year - Calculation of Total Operation & Maintenance Expenses	J. Baugh, G. Navo
G2-19a-d	Projected Test Year - Calculation of Total Operation & Maintenance Expenses (Cont.)	J. Baugh, G. Navo
G2-19e	Projected Test Year - Projection Basis Factors	J. Baugh, G. Navo, N. Russell
G2-19f	Projected Test Year - Over and Under Adjustments - Historic Base Year	G. Navo, A. Bhatwadekar, K. Estrada, J. Baugh

Florida City Gas
Witness George Navo's Sponsored and Co-Sponsored MFRs

SCHEDULE	TITLE	WITNESS
G2-19g-h	Projected Test Year - Over and Under Adjustments - Projected Years	A. Bhatwadekar, B. Gilliam, G. Navo, J. Husted, K. Estrada, M. Everngam, M. Galtman, N. Russell, W. Haffecke
G2-20	Historic Base Year + 1 - Depreciation / Amortization Expense	J. Baugh, G. Navo
G2-21	Historic Base Year + 1 - Amortization Expense Detail	J. Baugh, G. Navo
G2-22	Historic Base Year + 1 - Allocation Of Deprec. / Amort. Expense	J. Baugh, G. Navo
G2-23	Projected Test Year - Depreciation / Amortization Expense	J. Baugh, G. Navo
G2-24	Projected Test Year - Amortization Expense Detail	J. Baugh, G. Navo
G2-25	Projected Test Year - Allocation Of Deprec. / Amort. Expense	J. Baugh, G. Navo
G6	Projected Test Year - Attrition Calculation of Major Assumptions	B. Gilliam, J. Baugh, G. Navo
G7	Other Taxes	J. Baugh, N. Russell, G. Navo

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
OP402: Gas Operations-FCG	Line Locators	\$ 38,250	\$ 153,000
MG901: Chief Executive Officer	President & CEO	137,313	144,908
OP402: Gas Operations-FCG	Reg Mgr Operations	73,698	131,585
OP407 (new)	Supervisor Pipeline Integrity	66,500	114,000
OP402: Gas Operations-FCG	Mgr, Gas Operations	100,835	109,249
OP402: Gas Operations-FCG	Gas Operations Supv	100,950	103,978
OP402: Gas Operations-FCG	Field Laborers – Collections Support	25,500	102,000
OP402: Gas Operations-FCG	Mgr, Measurement	98,862	101,828
IT808: Software Development	Applications Manager	90,570	99,553
OP402: Gas Operations-FCG	Gas Operations Supv	95,958	98,837
OP402: Gas Operations-FCG	Gas Operations Supv	90,296	93,005
OP402: Gas Operations-FCG	Gas Operations Supv	89,860	92,556
OP402: Gas Operations-FCG	Gas Operations Supv	88,354	91,004
CF783: FCG CC Front Office	Customer Service Supv.	86,692	89,293
OP402: Gas Operations-FCG	Gas Operations Supv	85,794	88,368
OP402: Gas Operations-FCG	Gas Operations Supv	81,166	83,601
MG903: Chief Financial Officer	EVP, CFO & Asst Corp Sec	76,129	82,481
OP402: Gas Operations-FCG	FCG Hourly Employee	62,781	76,740
MG906: EVP, Gen Counsl, Corp Sec.	EVP, Gen Counsl, Corp Sec	71,421	75,372
OP402: Gas Operations-FCG	Gas Operations Lead (FCG)	72,001	74,161
OP402: Gas Operations-FCG	Instr & Controls Tech I	71,801	73,955
OP405: Damage Prevention-FCG	Damage Prevent Asset Spec	70,248	72,355
OP405: Damage Prevention-FCG	Damage Prevent Asset Spec	70,248	72,355
OP402: Gas Operations-FCG	Instr & Controls Tech I	70,131	72,235
OP402: Gas Operations-FCG	Corrosion Tech I	70,113	72,216
OP402: Gas Operations-FCG	Corrosion Tech II	69,823	71,917
OP405: Damage Prevention-FCG	Damage Prevent Asset Spec	69,740	71,833
OP402: Gas Operations-FCG	Instr & Controls Tech I	69,714	71,805
OP402: Gas Operations-FCG	Distribution Tech I LM	69,696	71,786
OP402: Gas Operations-FCG	Instr & Controls Tech I	69,677	71,768
OP402: Gas Operations-FCG	Gas Operations Lead (FCG)	69,169	71,244
OP402: Gas Operations-FCG	Gas Operations Lead (FCG)	69,151	71,226
MG909: Chief Human Resource Officer	SVP & Chief HR Officer	59,642	70,993
OP402: Gas Operations-FCG	Distribution Tech I LM	68,824	70,889
OP402: Gas Operations-FCG	Distr Tech I/Inspector	67,336	69,356
OP402: Gas Operations-FCG	Distr Tech I/Inspector	67,336	69,356
OP402: Gas Operations-FCG	Distribution Tech I LM	67,209	69,225
OP402: Gas Operations-FCG	Instr & Controls Tech II	66,937	68,945
OP402: Gas Operations-FCG	Distr Tech I/Inspector	66,882	68,889
OP402: Gas Operations-FCG	Distr Tech I/Inspector	66,882	68,889
OP402: Gas Operations-FCG	Distr Tech I/Inspector	66,882	68,889
OP402: Gas Operations-FCG	Distribution Tech I A/B	66,610	68,608
OP402: Gas Operations-FCG	Instr & Controls Tech II	66,483	68,478
OP402: Gas Operations-FCG	Instr & Controls Tech II	66,483	68,478
OP402: Gas Operations-FCG	Distribution Tech I LM	66,084	68,066
OP402: Gas Operations-FCG	Distribution Tech I LM	66,084	68,066
OP402: Gas Operations-FCG	Distribution Tech I	66,084	68,066
OP402: Gas Operations-FCG	Distribution Tech I A/B	65,630	67,599
OP402: Gas Operations-FCG	Distribution Tech I A/B	65,630	67,599
OP402: Gas Operations-FCG	Distribution Tech I LM	65,630	67,599
OP402: Gas Operations-FCG	Distribution Tech I A/B	65,630	67,599
GV901: AVP Corporate Governance	VP, Corporate Governance	62,021	67,196

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
IR900: Investor Relations	Investor Relations Dir.	28,388	33,791
AC900: Corporate Accounting	Finance Policy Rptg Dir	32,552	33,529
GV900: Corporate Governance	Dir, Corp Governance	32,488	33,463
CA400: Business Analyst-FPU	Financial Analyst III	32,174	33,139
AC804: Financial Planning & Analysis	Finance Director	28,831	32,143
TC780: Training & Compliance	Operations Compliance Dir	31,101	32,034
CX771: CX-Customer Experience & Support	Mgr, Excellence & Support	30,148	31,052
IT805: System Support	Dir, Netwrk & Infrastruct	30,118	31,021
CM901: Communications/Public Relations	AVP, Corp Comm & Mktg	28,572	30,956
HR900: Human Resources	Payroll Manager	30,025	30,926
IA800: Internal Audit	Mgr, Internal Audit	29,760	30,652
IT810: Cyber Security	Cyber Security Director	29,403	30,285
MG784: Energy Logistics	Energy Logistics Dir	28,714	29,575
TM900: Treasury Management	Insurance Manager	28,655	29,515
CX772: CX-Excellence	Cust Support Analyst II	28,346	29,197
OP403: LNG Operations-FCG	LNG Operator I	28,186	29,031
CA400: Business Analyst-FPU	Accountant III	28,137	28,981
HR900: Human Resources	Human Resources Dir	24,021	28,592
CA400: Business Analyst-FPU	Financial Analyst III	24,768	28,489
LG100: Transmission Logistics Manager	Sr Mgr Transm Logistics	27,555	28,382
CA400: Business Analyst-FPU	Accountant III	27,251	28,068
GC101: Gas Control-SCADA	SCADA Manager	13,728	27,759
CM903: External Affairs Communications	Strat Communications Dir	25,327	27,750
CB782: FPU-CC-Back Office-Collections	Collections Process Mgr	26,911	27,719
SM800: Safety	Mgr, Safety	26,902	27,709
IA800: Internal Audit	Auditor III	26,601	27,399
DI901: Diversity & Inclusion	EE Engage Org Comm Sr Dir	18,016	27,222
CA400: Business Analyst-FPU	Accountant III	26,316	27,106
HR900: Human Resources	HR Business Partner III	25,609	27,025
GA400: Governmental Affairs North	Dir, External Affairs	26,237	27,024
CS770: Customer Care Support	Accounts Manager III	26,033	26,814
SM800: Safety	Process Safety Mgr	21,929	26,804
IT812: Business Applications	Basis Support	8,773	26,608
HR900: Human Resources	HR Business Partner III	24,960	26,340
CB782: FPU-CC-Back Office-Collections	Collections Process Mgr	24,251	26,275
RA712: Regulatory Strategy & Alternative Energy	Regulatory Affairs Mgr	25,310	26,070
MG784: Energy Logistics	Energy Logistics Mgr	25,116	25,869
IT813: BIS Project Management	IT PMO Director	24,943	25,692
MG119: Damage Prevention	Mgr, Damage Prevention	24,907	25,654
CA400: Business Analyst-FPU	Financial Analyst II	24,808	25,552
GA400: Governmental Affairs North	Governmental Affairs Dir	24,790	25,534
MG907: Asst General Counsel	Enterprise Compliance Mgr	24,612	25,350
AC901: Tax Accounting	Tax Manager	24,522	25,258
RA903: Regulatory Affairs & Bus. Transformation	AVP, Regulatory Affairs	22,894	24,805
RA711: Regulatory Affairs-Distribution	Dir, Regulatory Affairs	24,053	24,774
AC901: Tax Accounting	Dir, Tax	16,215	24,500
IT805: System Support	Mgr, Infrastructure	23,651	24,361
CA400: Business Analyst-FPU	Bus Planning Analyst II	21,169	24,350
HR900: Human Resources	Talent Acquisition Dir	16,014	24,196
CA400: Business Analyst-FPU	Financial Analyst II	21,009	24,165
HR900: Human Resources	HR Business Partner III	22,820	24,082
HR900: Human Resources	HR Business Partner III	22,820	24,082

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
CX773: CX -Planning & Support	Planning & Support Supv	23,295	23,994
SP900: Strategic Planning & Development	VP, Strategic Development	21,438	23,901
AC900: Corporate Accounting	Financial Policy Mgr	19,958	23,757
IA800: Internal Audit	IT Auditor III	23,035	23,727
GC101: Gas Control-SCADA	SCADA Specialist III	22,993	23,682
GM410: General Manager-SF	Meter Services Supv	22,908	23,596
CX771: CX-Customer Experience & Support	Bus Process Analyst II	22,862	23,548
SM802: Operations Safety	Mgr, Safety	22,788	23,472
FM800: Facilities Management	Maint & Facilities Mgr	22,773	23,456
GV900: Corporate Governance	Corp Governance Mgr	22,715	23,396
MG904: Controller	VP, Corp Controller	-	23,353
HR900: Human Resources	Recruiter III	21,867	23,076
AC804: Financial Planning & Analysis	Mgr, Financial Analysis	20,639	23,010
IT806: Network Support	Network Manager	22,172	22,838
HR900: Human Resources	Talent Development Mgr	19,722	22,763
HR900: Human Resources	Talent Acquisition Mgr	20,418	22,763
AC804: Financial Planning & Analysis	FP&A Manager	20,364	22,703
CX771: CX-Customer Experience & Support	Bus Process Analyst II	21,927	22,585
CX771: CX-Customer Experience & Support	Bus Process Analyst II	21,927	22,585
AC804: Financial Planning & Analysis	Financial Analyst IV	21,780	22,433
CS770: Customer Care Support	CS Project Coordinator	21,732	22,384
CX770: CX-Strategy, Systems & Support	Customer Exp Strategy Mgr	21,718	22,370
IA800: Internal Audit	Auditor III	21,690	22,341
TM900: Treasury Management	Cash Manager	21,548	22,194
GC101: Gas Control-SCADA	SCADA Specialist III	21,353	21,993
GC101: Gas Control-SCADA	Sr Systems Analyst/Prog	21,353	21,993
CX772: CX-Excellence	Excellence Analyst III	21,334	21,974
HR900: Human Resources	Comp & Retirement Manager	14,513	21,928
GA400: Governmental Affairs North	Govtl Affairs Mgr	21,040	21,671
GC100: Gas Control-ESNG	Gas Control Supervisor	20,623	21,241
AC900: Corporate Accounting	Financial Analyst III	20,569	21,186
GA400: Governmental Affairs North	Regional Manager	20,406	21,018
DI901: Diversity & Inclusion	Employee Engagement Mgr	18,847	21,012
CB782: FPU-CC-Back Office-Collections	Collections Rep II	20,389	21,000
IA800: Internal Audit	Auditor III	20,348	20,959
AC800: Business Unit Accounting	Mgr, Acctg & Fin Analysis	17,508	20,840
IA800: Internal Audit	Auditor II	20,157	20,761
MG784: Energy Logistics	Energy Logis Analyst III	20,150	20,754
AC804: Financial Planning & Analysis	Fin Sys Admin/Analys Mgr	17,413	20,727
FS782: FSM Planning & Scheduling	Planning Scheduling Supv	20,038	20,639
AC901: Tax Accounting	Tax Accountant IV	19,956	20,555
TM900: Treasury Management	Credit Manager	13,603	20,554
HR900: Human Resources	Recruiter III	17,263	20,549
FS782: FSM Planning & Scheduling	Dispatcher	19,882	20,478
IR900: Investor Relations	Shareholder Services Mgr	19,757	20,349
IT812: Business Applications	Developer II	19,289	20,348
MG784: Energy Logistics	Energy Logistics Mgr	19,623	20,212
FS780: Field Services Management	Customer Assistance Supv	18,531	20,078
FS783: Emergency Response Team	Emergency Response Lead	19,491	20,076
CB782: FPU-CC-Back Office-Collections	Collections Rep II	19,470	20,054
CA400: Business Analyst-FPU	Accountant II	19,468	20,052
RA711: Regulatory Affairs-Distribution	Regulatory Analyst IV	19,428	20,011

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
GC101: Gas Control-SCADA	SCADA Analyst	5,001	20,005
MG917: AVP-Risk Management	AVP Business Transform	-	19,955
RA712: Regulatory Strategy & Alternative Energy	Regulatory Analyst IV	19,240	19,817
CX770: CX-Strategy, Systems & Support	Customer Support Mgr	19,240	19,817
CX770: CX-Strategy, Systems & Support	Cust Support Analyst II	19,226	19,803
HR900: Human Resources	HRIS Manager	13,012	19,660
AC900: Corporate Accounting	Accountant II	19,012	19,582
AC804: Financial Planning & Analysis	Financial Analyst III	17,495	19,504
AC805: Strategic Growth Services & Analytics	Financial Analyst IV	17,381	19,378
CB782: FPU-CC-Back Office-Collections	Collections Rep II	18,732	19,294
IT816: Director Analytics & AI	Director, Analytics & AI	18,709	19,270
SP901: Strategic Development	Strategic Development Dir	18,683	19,243
SP901: Strategic Development	Strat Plan & Analysis Dir	18,683	19,243
TC780: Training & Compliance	Ops QA Specialist III	18,578	19,136
SU410: Support-Florida Operations	Administrative Assistant	18,534	19,090
SM800: Safety	Safety Manager	18,454	19,008
HR900: Human Resources	Compensation Analyst	17,013	18,967
FS783: Emergency Response Team	Emergency Response Coord	18,280	18,828
FS783: Emergency Response Team	Emergency Response Coord	18,280	18,828
FS783: Emergency Response Team	Emergency Response Coord	18,280	18,828
TC800: Training Coordinators	Director, Training	16,749	18,801
CS770: Customer Care Support	Bus Planning Analyst II	18,240	18,787
HR900: Human Resources	HRIS Analyst	15,764	18,764
CX771: CX-Customer Experience & Support	Excellence Analyst I	18,090	18,633
IT807: Desktop Support	Mgr, Service Desk	17,987	18,526
AC804: Financial Planning & Analysis	Finan Systems Analyst II	15,554	18,514
HR909: AVP Human Resources	AVP, Human Resources	-	18,465
TC780: Training & Compliance	Ops QA Specialist III	17,836	18,371
CM902: Public Relations & Strategic Comm.	Communications Manager	17,806	18,340
GA400: Governmental Affairs North	Gov't Affairs Mgr	17,492	18,017
TC780: Training & Compliance	Ops QA Specialist III	17,465	17,989
GA400: Governmental Affairs North	Gov't Affairs Mgr	17,277	17,795
IT815: IT General Compliance & Controls	Compli & Controls Analyst	17,261	17,779
IT815: IT General Compliance & Controls	Compli & Controls Analyst	17,261	17,779
AC804: Financial Planning & Analysis	Financial Analyst III	15,930	17,760
HR900: Human Resources	Drug & Alcohol/Compl Adm	16,807	17,737
RA903: Regulatory Affairs & Bus. Transformation	Revenue and Rates Manager	5,088	17,637
SM800: Safety	Safety Manager	17,001	17,511
SM800: Safety	Safety Manager	16,992	17,502
TC800: Training Coordinators	Mgr, Operations Training	16,949	17,457
CB782: FPU-CC-Back Office-Collections	Collections Rep II	10,041	17,403
SM802: Operations Safety	Mgr, Operations Safety	16,815	17,320
FS783: Emergency Response Team	Emergency Response Coord	16,720	17,222
FS783: Emergency Response Team	Emergency Response Coord	16,706	17,208
RA711: Regulatory Affairs-Distribution	Regulatory Analyst IV	16,680	17,181
GC100: Gas Control-ESNG	Gas Controller II	16,655	17,155
GC100: Gas Control-ESNG	Gas Controller II	16,655	17,155
GC100: Gas Control-ESNG	Gas Controller II	16,638	17,137
AC901: Tax Accounting	Tax Accountant IV	14,378	17,114
CX775: CX-Workforce Management	CC Workforce Analyst I	6,985	17,104
CX774: CX-Training	Cust Care Ops Trainer I	16,442	16,936
IT810: Cyber Security	Cyber Security Analyst II	16,417	16,909

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
GA400: Governmental Affairs North	Regional Engagement Mgr	16,361	16,852
RA711: Regulatory Affairs-Distribution	Regulatory Analyst IV	16,297	16,786
FS783: Emergency Response Team	Emergency Response Coord	16,170	16,656
TM900: Treasury Management	Treasury Analyst II	12,293	16,655
IT807: Desktop Support	Service Desk Supervisor	16,162	16,647
CX770: CX-Strategy, Systems & Support	Process Manager	16,097	16,580
CM902: Public Relations & Strategic Comm.	Communications Manager	16,019	16,499
FS783: Emergency Response Team	Emergency Response Coord	16,010	16,491
CM902: Public Relations & Strategic Comm.	Communications Manager	15,997	16,477
AC901: Tax Accounting	Tax Accountant III	15,954	16,432
IT810: Cyber Security	Cyber Security Analyst II	15,832	16,307
GC100: Gas Control-ESNG	Gas Controller II	15,737	16,209
FS783: Emergency Response Team	Emergency Response Coord	15,711	16,182
GC100: Gas Control-ESNG	Gas Controller II	15,669	16,139
HR900: Human Resources	Instructional Designer	15,614	16,083
MG784: Energy Logistics	Energy Logis Analyst III	15,608	16,076
FS782: FSM Planning & Scheduling	Dispatcher	15,573	16,040
GC100: Gas Control-ESNG	Gas Controller II	15,417	15,879
CX770: CX-Strategy, Systems & Support	Bus Planning Analyst II	15,377	15,838
AC800: Business Unit Accounting	Accountant III	15,358	15,819
RA711: Regulatory Affairs-Distribution	Regulatory Analyst III	15,345	15,805
SU900: Corporate Support	Executive Assistant	15,324	15,784
FS783: Emergency Response Team	Emergency Response Coord	15,314	15,774
FS783: Emergency Response Team	Emergency Response Coord	15,314	15,774
GA400: Governmental Affairs North	Gov'tl Affairs Mgr	15,306	15,765
SU900: Corporate Support	Executive Assistant	15,305	15,764
FS782: FSM Planning & Scheduling	Dispatcher	15,276	15,734
FS782: FSM Planning & Scheduling	Dispatcher	15,276	15,734
FS782: FSM Planning & Scheduling	Dispatcher	15,276	15,734
GA400: Governmental Affairs North	Government Affairs Coord	15,173	15,628
IT813: BIS Project Management	Project Manager II	15,148	15,603
FS782: FSM Planning & Scheduling	Dispatcher	15,109	15,563
FS782: FSM Planning & Scheduling	Dispatcher	15,109	15,563
CX775: CX-Workforce Management	CC Workforce Analyst I	15,074	15,526
MG784: Energy Logistics	Energy Logis Analyst II	14,995	15,445
AC901: Tax Accounting	Tax Accountant II	14,964	15,413
FS782: FSM Planning & Scheduling	Dispatcher	14,864	15,310
AC804: Financial Planning & Analysis	Business Analyst II	13,730	15,308
MG119: Damage Prevention	Damage Prevent Coord III	14,745	15,187
HR900: Human Resources	Talent Development Spec	13,612	15,175
GA400: Governmental Affairs North	Regional Manager	8,747	15,160
FS782: FSM Planning & Scheduling	Customer Service Coord	14,578	15,015
FS782: FSM Planning & Scheduling	Operations Coord LU 1924	14,632	14,962
HR900: Human Resources	Sr Mgr, HR Technology	-	14,921
HR900: Human Resources	Benefits Program Manager	6,005	14,850
SM802: Operations Safety	Safety Coordinator III	14,085	14,507
AC805: Strategic Growth Services & Analytics	Financial Analyst III	12,781	14,249
FS782: FSM Planning & Scheduling	Dispatcher	13,775	14,189
SM802: Operations Safety	Safety Manager	13,711	14,122
HR900: Human Resources	HRIS Analyst	-	14,108
HR900: Human Resources	Benefits Coordinator	13,311	14,047
AC803: Process Improvement	Payroll Specialist II	13,632	14,041

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
SM802: Operations Safety	Safety Coordinator III	13,581	13,989
SM802: Operations Safety	Safety Coordinator III	13,581	13,989
TC800: Training Coordinators	Training Coordinator II	13,532	13,938
MK704: Marketing & Comm-Bus. Development	Marketing & Communications Manager	13,471	13,875
IT912: AVP Business Applications	AVP, Business Applications & Architectur	13,471	13,875
IT810: Cyber Security	Cyber Security Analyst II	13,349	13,749
SM802: Operations Safety	Safety Coordinator III	13,191	13,587
SM802: Operations Safety	Safety Coordinator III	13,191	13,587
RA712: Regulatory Strategy & Alternative Energy	Regulatory Analyst II	13,052	13,443
AC805: Strategic Growth Services & Analytics	Corporate Development Analyst	10,155	13,436
RA711: Regulatory Affairs-Distribution	Regulatory Analyst III	11,209	13,342
CX770: CX-Strategy, Systems & Support	CS Project Coordinator	12,843	13,228
GC100: Gas Control-ESNG	Gas Controller I	12,812	13,196
GC100: Gas Control-ESNG	Gas Controller I	10,796	13,196
MG119: Damage Prevention	Damage Prevent Coord II	12,663	13,043
GM410: General Manager-SF	Operations Assistant I	12,640	13,020
MK702: Creative Services	Creative Services Mgr	12,554	12,930
SM802: Operations Safety	Safety Coordinator III	12,546	12,922
MK710: Sustainability Integration	Administrative Assistant	12,522	12,898
DI901: Diversity & Inclusion	Org Eff & Change Mgmt Mgr	-	12,886
MK416: FCG Organic Growth	Mgr, Growth & Retention	12,429	12,802
RA711: Regulatory Affairs-Distribution	Regulatory Analyst III	10,722	12,762
TC800: Training Coordinators	Safety Coord II- Electric	12,206	12,572
CX770: CX-Strategy, Systems & Support	Cust Support Analyst II	11,178	12,547
HR900: Human Resources	Talent Acquisition Coord	11,867	12,523
TM900: Treasury Management	Shareholder Services Support	9,220	12,491
GV900: Corporate Governance	Corp Govern Analyst II	11,941	12,418
CX770: CX-Strategy, Systems & Support	Customer Billing Supv	11,987	12,346
MK416: FCG Organic Growth	Accounts Manager III	11,908	12,266
MK701: Community Affairs	Community Affairs Manager	11,902	12,259
MK701: Community Affairs	Community Affairs Manager	11,902	12,259
CX770: CX-Strategy, Systems & Support	Application Analyst II	11,900	12,257
TC800: Training Coordinators	Training Coordinator II	9,007	12,203
TC800: Training Coordinators	Training Coordinator II	9,007	12,203
TC800: Training Coordinators	Training Coordinator II	9,007	12,203
FS781: Field Services Support	Manager of Rates & Regulatory Affiars	11,208	12,143
AC800: Business Unit Accounting	Accountant I	11,783	12,136
IT816: Director Analytics & AI	New IT Role 1	9,810	11,991
IT912: AVP Business Applications	New IT Role 3	9,810	11,991
MG907: Asst General Counsel	Paralegal	10,681	11,989
CX770: CX-Strategy, Systems & Support	Dispatcher	11,587	11,934
MG119: Damage Prevention	Damage Prevention Coord.	11,584	11,931
AC806: Accounts Payable	Cash Disbrsmt Analyst III	11,421	11,764
MK700: Marketing Communications	Mktg Consv Bus Engage Dir	9,857	11,733
TC800: Training Coordinators	Training Coordinator II	11,270	11,608
IT812: Business Applications	Integration Analyst I	11,076	11,590
GA400: Governmental Affairs North	Regional Manager	11,228	11,565
TC800: Training Coordinators	Training Coordinator	11,094	11,427
AC803: Process Improvement	Payroll Specialist II	11,077	11,409
MK416: FCG Organic Growth	Accounts Manager III	11,046	11,377
MG784: Energy Logistics	Energy Logis Analyst II	10,998	11,327
MK416: FCG Organic Growth	Accounts Manager III	10,911	11,239

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
MK702: Creative Services	Creative Svces Specialist	10,571	10,888
SM802: Operations Safety	Safety Coordinator II	10,560	10,877
AC803: Process Improvement	Mgr, Financial Shared Svc	-	10,808
AC800: Business Unit Accounting	Accountant I	10,465	10,779
HR900: Human Resources	Recruiter P/T	10,191	10,755
OP400: Operations Compliance Managers	Engineer II	10,367	10,678
IA800: Internal Audit	IT Auditor III	-	10,616
MG904: Controller	VP, Corp Controller	-	10,409
MK702: Creative Services	Creative Svces Specialist	9,839	10,134
DI901: Diversity & Inclusion	Employee Engagement Coord	9,493	10,019
IT813: BIS Project Management	New IT Role 2	8,175	9,993
MG784: Energy Logistics	Energy Logis Analyst I	9,474	9,758
MG119: Damage Prevention	Operations Assistant II	9,419	9,701
FS781: Field Services Support	Supv, Customer Field Svcs	9,153	9,428
AC806: Accounts Payable	Cash Disbrsmt Analyst III	9,112	9,385
MG784: Energy Logistics	Energy Logis Analyst I	9,078	9,350
IT807: Desktop Support	Service Desk Analyst II	8,994	9,264
IT807: Desktop Support	Service Desk Analyst II	8,972	9,241
MK416: FCG Organic Growth	Accounts Manager III	8,934	9,202
CX770: CX-Strategy, Systems & Support	Solutions Analyst I	8,893	9,159
IT807: Desktop Support	Service Desk Analyst II	8,886	9,153
MG784: Energy Logistics	Operations Assistant II	8,675	8,936
DI901: Diversity & Inclusion	Change Management Analyst	-	8,886
IT807: Desktop Support	Helpdesk Analyst	8,494	8,749
IT807: Desktop Support	Helpdesk Analyst	8,494	8,749
IT807: Desktop Support	Helpdesk Analyst	8,494	8,749
MK701: Community Affairs	Community Affairs Manager	8,372	8,623
MG784: Energy Logistics	Energy Logis Analyst I	8,186	8,432
IT813: BIS Project Management	Administrative Assistant	7,841	8,076
AC806: Accounts Payable	Cash Disbrsmt Analyst II	7,622	7,850
MK417: FCG Inside Sales	Dir Sust & Organic Growth	7,437	7,660
GV900: Corporate Governance	Corp Govern Analyst I	4,411	7,644
IT805: System Support	Systems Administrator II	7,143	7,358
IT805: System Support	Systems Administrator II	7,135	7,349
IT805: System Support	Systems Administrator II	7,095	7,308
IT805: System Support	Database Admin II	6,945	7,153
IT813: BIS Project Management	IT Office Coordinator	6,930	7,138
IT807: Desktop Support	Desktop Engineer	6,910	7,118
DI901: Diversity & Inclusion	Change Management Specialist	-	7,109
DI901: Diversity & Inclusion	Change Management Specialist	-	7,109
IT806: Network Support	Network Engineer	6,884	7,090
GV900: Corporate Governance	Intern	6,880	7,086
PU800: Purchasing	Sr Dir, Fin Shared Svcs	4,726	6,985
FS781: Field Services Support	Field Coordinator I	6,479	6,673
AC806: Accounts Payable	Cash Disbrsmt Analyst I	6,382	6,574
EA770: Environmental Affairs	Mgr Sustain & Enviro Affr	6,237	6,424
IT810: Cyber Security	Intern	6,207	6,393
MK700: Marketing Communications	Regulatory Analyst II	6,053	6,234
MG125: Engineering Manager	Supv, Sys Plan Integr	6,005	6,186
PU800: Purchasing	Fleet Manager	5,666	5,710
FS781: Field Services Support	Customer Service Coord	5,405	5,567
FS781: Field Services Support	Customer Service Coord	5,381	5,542

**Florida City Gas
O&M Salary Expense**

Department	Title/Position	2026	2027
IT806: Network Support	Network Administrator II	5,322	5,481
FS781: Field Services Support	Field Coordinator I	5,310	5,469
FS781: Field Services Support	Field Coordinator I	5,308	5,467
RA711: Regulatory Affairs-Distribution	Intern	-	5,432
FS781: Field Services Support	Field Coordinator I	5,189	5,344
CN771: AVP Operations Services	AVP, Operations Services	4,878	5,285
FS781: Field Services Support	Field Coordinator I	4,895	5,042
IT805: System Support	Systems Administrator I	4,848	4,994
FS781: Field Services Support	Field Coordinator I	4,843	4,988
FS781: Field Services Support	Field Coordinator I	4,758	4,901
FS781: Field Services Support	Customer Service Coord	4,703	4,844
FS781: Field Services Support	Field Coordinator I	4,677	4,817
FS781: Field Services Support	Field Coordinator I	4,519	4,655
FS781: Field Services Support	Customer Service Coord	4,497	4,632
CN770: Construction Services	Lead Mgr, Engineering	4,458	4,592
CN770: Construction Services	Lead Engineer	4,418	4,551
FS781: Field Services Support	Customer Service Coord	4,374	4,505
FS781: Field Services Support	Customer Service Coord	4,324	4,454
MG125: Engineering Manager	GIS Supervisor	4,232	4,359
IT813: BIS Project Management	Project Manager II	4,196	4,322
FS781: Field Services Support	Customer Service Coord	4,163	4,288
CS770: Customer Care Support	Assistant	4,068	4,190
MK417: FCG Inside Sales	Accounts Manager I	3,866	3,982
HR900: Human Resources	Assistant	3,747	3,860
PU800: Purchasing	Supply Chain Analyst II	2,479	3,664
GV900: Corporate Governance	Assistant	3,440	3,543
GV900: Corporate Governance	Assistant	3,440	3,543
EA770: Environmental Affairs	Bus Planning Analyst II	3,171	3,436
CN770: Construction Services	Supv, Engineering	2,803	3,426
MG125: Engineering Manager	Mgr, Engineering & Integr	-	3,218
PU800: Purchasing	Operations Assistant III	3,144	3,168
MK417: FCG Inside Sales	Administrative Assistant	2,953	3,042
MG784: Energy Logistics	Intern	2,941	3,030
IT805: System Support	Intern	2,921	3,009
MK413: FCG Conservation	Energy Conservation Rep	2,909	2,996
CN770: Construction Services	Safety Manager	1,394	2,819
GA400: Governmental Affairs North	Intern	2,729	2,811
MK413: FCG Conservation	Energy Conservation Analy	2,562	2,639
MK703: Marketing & Comm-Nat. Gas & Electric	Marketing & Comm Mgr	2,534	2,610
PU800: Purchasing	Operations Assistant II	2,456	2,474
MK413: FCG Conservation	Energy Conservation Rep	2,276	2,344
AC807: Fixed Asset Accounting	Mgr, Fixed Assets	1,478	2,233
AC807: Fixed Asset Accounting	Accountant IV	2,121	2,185
PU800: Purchasing	Sourcing Associate	1,650	2,180
CN770: Construction Services	Lead Mgr, Engineering	-	2,160
PU800: Purchasing	Sourcing Associate	1,772	2,063
WH400: Warehouse Manager	Mgr Warehouse & Inventory	1,232	1,861
AC807: Fixed Asset Accounting	Accountant II	1,321	1,361
AC807: Fixed Asset Accounting	Accountant I	1,230	1,267
AC807: Fixed Asset Accounting	Accountant II	1,171	1,206
A1509: Engineering-Transmission	Lead Mgr Project Planning	999	1,029
A1509: Engineering-Transmission	Mgr, Project Control	889	916

**Florida City Gas
O&M Salary Expense**

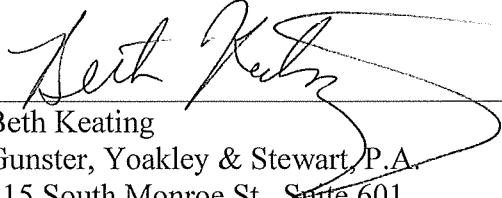
Department	Title/Position	2026	2027
AC807: Fixed Asset Accounting	Accountant III	-	898
A1507: Land	Mgr, Land & Right of Way	565	582
A1509: Engineering-Transmission	Operations Analyst	476	490
A1509: Engineering-Transmission	Operations Analyst	468	482
A1509: Engineering-Transmission	Lead Mgr Project Planning	-	481
A1507: Land	Land Agent	462	476
A1509: Engineering-Transmission	Operations Analyst	451	465
A1509: Engineering-Transmission	Operations Analyst	424	437
A1507: Land	Land Agent	393	404
A1507: Land	Land Agent	386	397
A1507: Land	Sr Land Clerk	360	371
Subtotal Salaries		\$ 13,547,933	\$ 14,971,625
Additional Compensation*		\$ 5,390,407	\$ 5,316,050
Vacancy Rate		\$ (211,770)	\$ (226,433)
Total Payroll		\$ 18,726,571	\$ 20,061,242

*Additional compensation includes overtime, commissions, temporary services, awards, signing bonuses and other bonuses.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Testimony and Exhibits of George Navo have been furnished by Electronic Mail to the following parties of record this 20th day of April, 2026:

Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 jcrawfor@psc.state.fl.us	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us
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