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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.

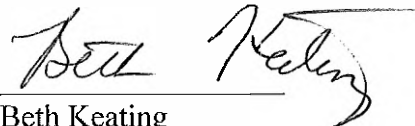
Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida City Gas, please find the Minimum Filing Requirements (“MFR”) F Schedules.

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 24 of 27)

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
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FLORIDA CITY GAS
DOCKET NO. 20260026-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE F - INTERIM RATE RELIEF

WITNESS SPONSOR

- J. Baugh

FLORIDA CITY GAS
DOCKET NO. 20260026-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE F - INTERIM RATE RELIEF
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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for interim rate relief.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Line No. | Utility Plant | Average | | | Year-End | | |
|----------|--------------------------------------|-------------------|------------------|------------------|------------------------|------------------|-----------------------|
| | | Average Per Books | Adjustment | Adjusted Average | 12/31/25 Y/E Per Books | Adjustment | 12/31/25 Y/E Adjusted |
| 1 | PLANT IN SERVICE | \$ 731,794,432 | \$ (61,494,597) | \$ 670,299,834 | \$ 757,829,113 | \$ (70,724,277) | \$ 687,104,836 |
| 2 | COMMON PLANT ALLOCATED | 4,218,098 | - | 4,218,098 | 4,170,712 | - | 4,170,712 |
| 3 | ACQUISITION ADJUSTMENT | 21,656,835 | - | 21,656,835 | 21,656,835 | - | 21,656,835 |
| 4 | COMPLETED NOT CLASSIFIED PLANT | - | - | - | - | - | - |
| 5 | OPERATING LEASES | 60,876 | (60,876) | 0 | 80,178 | (80,178) | - |
| 6 | CONSTRUCTION WORK IN PROGRESS | 56,416,099 | (26,102,415) | 30,313,684 | 68,177,419 | (36,658,294) | 31,519,126 |
| 7 | GOODWILL | 445,460,721 | (445,460,721) | - | 440,416,939 | (440,416,939) | - |
| 8 | TOTAL PLANT | \$ 1,259,607,062 | \$ (533,118,610) | \$ 726,488,452 | \$ 1,292,331,195 | \$ (547,879,688) | \$ 744,451,508 |
| | <u>DEDUCTIONS</u> | | | | | | |
| 9 | ACCUM. DEPR. - UTILITY PLANT | \$ (198,977,033) | \$ 1,357,947 | \$ (197,619,086) | (204,579,600) | 1,825,571 | (202,754,029) |
| 10 | ACCUM. DEPR. - COMMON PLANT | (1,415,094) | - | (1,415,094) | (1,509,413) | - | (1,509,413) |
| 11 | ACCUM. AMORT. - ACQ. ADJ. | (14,923,781) | - | (14,923,781) | (15,280,101) | - | (15,280,101) |
| 12 | RETIREMENT WORK IN PROCESS | 400,786 | - | 400,786 | 708,937 | - | 708,937 |
| 13 | CAPITAL LEASE | (43,798) | 43,798 | 0 | (59,071) | 59,071 | - |
| 14 | CUSTOMER ADV. FOR CONST. | - | - | - | - | - | - |
| 15 | TOTAL DEDUCTIONS | \$ (214,958,920) | \$ 1,401,745 | \$ (213,557,175) | \$ (220,719,248) | \$ 1,884,642 | \$ (218,834,606) |
| 16 | PLANT NET | \$ 1,044,648,142 | \$ (531,716,865) | \$ 512,931,278 | 1,071,611,947 | (545,995,046) | 525,616,902 |
| | <u>ALLOWANCE FOR WORKING CAPITAL</u> | | | | | | |
| 17 | BALANCE SHEET METHOD | \$ 29,671,613 | \$ (1,975,560) | \$ 27,696,052 | \$ 30,411,443 | \$ (4,214,658) | \$ 26,196,785 |
| 18 | TOTAL RATE BASE | \$ 1,074,319,755 | \$ (533,692,425) | \$ 540,627,330 | \$ 1,102,023,390 | \$ (550,209,703) | \$ 551,813,687 |
| 19 | NET OPERATING INCOME | \$ 36,949,241 | \$ (9,552,794) | \$ 27,396,447 | \$ 36,949,241 | \$ (9,451,200) | \$ 27,498,041 |
| 20 | RATE OF RETURN | 3.44% | | 5.07% | 3.35% | | 4.98% |

Supporting Schedules: F-2, F-3, F-4

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital allowance for interim rate relief.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Company Adjustments - 13M Average

| Line No. | Description | Average Per Books | Non-Utility | Capital Structure | Other | Average Adjusted |
|------------------------|-----------------------------------|-------------------|-------------|-------------------|----------------|------------------|
| <u>ASSETS</u> | | | | | | |
| 1 | CASH | \$ 2,035,606 | \$ - | \$ - | \$ - | 2,035,606 |
| 2 | SPECIAL DEPOSITS | - | - | - | - | - |
| 3 | WORKING FUNDS & CASH INVEST. | - | - | - | - | - |
| 4 | TEMP CASH INVESTMENTS | - | - | - | - | - |
| 5 | NOTES RECEIVABLE | - | - | - | - | - |
| 6 | CUST. ACCTS. REC.-GAS | 20,131,947 | - | - | (775,177) | 19,356,770 |
| 7 | OTHER ACCOUNTS RECEIVABLE | (1,931) | - | - | - | (1,931) |
| 8 | MDSE, JOBBING & OTHER | - | - | - | - | - |
| 9 | ACCUM. PROV. UNCOLLECT. ACCTS. | (986,716) | - | - | - | (986,716) |
| 10 | RECEIVABLE ASSOC. COMPANIES | 47,123,962 | - | (47,123,962) | - | - |
| 11 | PLANT & OPER. MATERIAL & SUPPL. | 556,479 | - | - | - | 556,479 |
| 12 | GAS STORED | 562,071 | - | - | - | 562,071 |
| 13 | PREPAYMENTS | 2,237,348 | - | - | (31,577) | 2,205,771 |
| 14 | ACCRUED REVENUE | 7,691,315 | - | - | - | 7,691,315 |
| 15 | MISC. CURRENT AND ACC. ASSETS | 809,667 | - | - | - | 809,667 |
| 16 | TOTAL CURRENT ASSETS | \$ 80,159,748 | \$ - | \$ (47,123,962) | \$ (806,754) | \$ 32,229,031 |
| <u>DEFERRED DEBITS</u> | | | | | | |
| 17 | SELF-INSURANCE RESERVE | \$ 119,148 | \$ - | \$ - | \$ - | 119,148 |
| 18 | CLEARING ACCTS | 159,933 | - | - | - | 159,933 |
| 19 | MISC. DEFERRED ASSETS | 4,013,473 | - | - | - | 4,013,473 |
| 20 | UNAMORT. RATE CASE | 995,276 | - | - | (995,276) | - |
| 21 | ACCUM DEF INC TAX | 4,569,399 | - | (4,569,399) | - | - |
| 22 | TOTAL DEFERRED DEBITS | \$ 9,857,230 | \$ - | \$ (4,569,399) | \$ (995,276) | \$ 4,292,555 |
| 23 | TOTAL CURRENT AND DEFERRED DEBITS | \$ 90,016,978 | \$ - | \$ (51,693,361) | \$ (1,802,031) | \$ 36,521,586 |

Supporting Schedules:

Recap Schedules: F-1, F-3

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital allowance for interim rate relief.

Type of Data Shown:

Historic Base Year Data: 12/31/2025

Company: Florida City Gas

Witness: J. Baugh

Docket No.: 20260026-GU

| Line No. | Description | Company Adjustments - 13M Average | | | | Average Adjusted |
|--|--|-----------------------------------|-------------|--------------------|----------------|------------------|
| | | Average Per Books | Non-Utility | Capital Structure | Other | |
| <u>LIABILITIES</u> | | | | | | |
| 1 | NOTES PAYABLE | \$ - | \$ - | \$ - | \$ - | - |
| 2 | ACCOUNTS PAYABLE | 16,040,255 | - | - | - | 16,040,255 |
| 3 | ACCTS. PAYABLE - ASSOC. CO. | 1,054,304,759 | - | (1,054,304,759) | - | - |
| 4 | CUSTOMER DEPOSITS | 6,485,874 | - | (6,485,874) | - | - |
| 5 | AR REFUNDS PAYABLE | 692,359 | - | - | - | 692,359 |
| 6 | TAXES ACCRUED-INCOME | (19,447,859) | - | - | 173,529 | (19,274,329) |
| 7 | INTEREST ACCRUED | 123,607 | - | - | - | 123,607 |
| 8 | DIVIDENDS DECLARED | - | - | - | - | - |
| 9 | TAX COLLECTIONS PAYABLE | 3,726,579 | - | - | - | 3,726,579 |
| 10 | INACTIVE DEPOSITS | - | - | - | - | - |
| 11 | CONSERVATION COST TRUE-UP | - | - | - | - | - |
| 12 | MISC. CURRENT ACCRUED LIAB. | - | - | - | - | - |
| 13 | OPERATING LEASE OBLIGATIONS - CURRENT | 17,232 | - | - | - | 17,232 |
| 14 | TOTAL CURRENT LIABILITIES | \$ 1,061,942,807 | \$ - | \$ (1,060,790,633) | \$ 173,529 | \$ 1,325,703 |
| <u>DEFERRED CREDITS & OPERATING RESERVES</u> | | | | | | |
| 15 | OTHER DEFERRED CREDITS | \$ 7,112,759 | \$ - | \$ - | \$ - | 7,112,759 |
| 16 | REGULATORY LIABILITIES - TAX RATE CHANGE | 16,579,277 | - | (16,579,277) | - | - |
| 17 | ACCRUED LIABILITY INSURANCE | 387,072 | - | - | - | 387,072 |
| 18 | ACCUM PROV - RATE REFUNDS | - | - | - | - | - |
| 19 | DEFERRED INCOME TAXES-FEDERAL | 14,604,345 | - | (14,604,345) | - | - |
| 20 | DEFERRED INCOME TAXES-STATE | 11,407,151 | - | (11,407,151) | - | - |
| 21 | TOTAL DEFERRED LIABILITIES | \$ 50,090,604 | \$ - | \$ (42,590,773) | \$ - | \$ 7,499,831 |
| 22 | TOTAL LIABILITIES | \$ 1,112,033,411 | \$ - | \$ (1,103,381,406) | \$ 173,529 | \$ 8,825,534 |
| 23 | WORKING CAPITAL ALLOWANCE | \$ (1,022,016,433) | \$ - | \$ 1,051,688,045 | \$ (1,975,560) | \$ 27,696,052 |

Supporting Schedules:

Recap Schedules: F-1, F-3

Florida Public Service Commission

Explanation: Provide a schedule calculating a working capital allowance for interim rate relief.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No. 20260026-GU

| Line No. | Description | Company Adjustments Year-End | | | | December 2025 Adjusted |
|------------------------|-----------------------------------|------------------------------|-------------|-------------------|----------------|------------------------|
| | | December 2025 Per Books | Non-Utility | Capital Structure | Other | |
| <u>ASSETS</u> | | | | | | |
| 1 | CASH | \$ 115,678 | \$ - | \$ - | \$ - | 115,678 |
| 2 | SPECIAL DEPOSITS | - | - | - | - | - |
| 3 | WORKING FUNDS & CASH INVEST. | - | - | - | - | - |
| 4 | TEMP CASH INVESTMENTS | - | - | - | - | - |
| 5 | NOTES RECEIVABLE | - | - | - | - | - |
| 6 | CUST. ACCTS. REC.-GAS | 22,510,437 | - | - | (630,474) | 21,879,963 |
| 7 | OTHER ACCOUNTS RECEIVABLE | - | - | - | - | - |
| 8 | MDSE, JOBBING & OTHER | - | - | - | - | - |
| 9 | ACCUM. PROV. UNCOLLECT. ACCTS. | (749,980) | - | - | - | (749,980) |
| 10 | RECEIVABLE ASSOC. COMPANIES | 53,465,946 | - | (53,465,946) | - | - |
| 11 | PLANT & OPER.MATERIAL & SUPPL. | 511,159 | - | - | - | 511,159 |
| 12 | GAS STORED | 565,648 | - | - | - | 565,648 |
| 13 | PREPAYMENTS | 2,258,494 | - | - | (40,591) | 2,217,903 |
| 14 | ACCRUED REVENUE | 10,113,657 | - | - | - | 10,113,657 |
| 15 | MISC. CURRENT AND ACC. ASSETS | 669,429 | - | - | - | 669,429 |
| 16 | TOTAL CURRENT ASSETS | \$ 89,460,468 | \$ - | \$ (53,465,946) | \$ (671,065) | \$ 35,323,457 |
| <u>DEFERRED DEBITS</u> | | | | | | |
| 17 | SELF-INSURANCE RESERVE | \$ 265,982 | \$ - | \$ - | \$ - | 265,982 |
| 18 | CLEARING ACCTS | 140,322 | - | - | - | 140,322 |
| 19 | MISC. DEFERRED ASSETS | 5,674,665 | - | - | - | 5,674,665 |
| 20 | UNAMORT. RATE CASE | 1,287,711 | - | - | (1,287,711) | - |
| 21 | ACCUM DEF INC TAX | 11,604,085 | - | (11,604,085) | - | - |
| 22 | TOTAL DEFERRED DEBITS | \$ 18,972,765 | \$ - | \$ (11,604,085) | \$ (1,287,711) | \$ 6,080,969 |
| 23 | TOTAL CURRENT AND DEFERRED DEBITS | \$ 108,433,233 | \$ - | \$ (65,070,031) | \$ (1,958,776) | \$ 41,404,426 |

Supporting Schedules:

Recap Schedules: F-1, F-3

Florida Public Service Commission

Explanation: Provide a schedule calculating working capital allowance for interim rate relief.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No. 20260026-GU

| Line No. | Description | Company Adjustments Year-End | | | | December 2025 Adjusted |
|--|--|------------------------------|-------------|--------------------|----------------|------------------------|
| | | December 2025 Per Books | Non-Utility | Capital Structure | Other | |
| <u>LIABILITIES</u> | | | | | | |
| 1 | NOTES PAYABLE | \$ - | \$ - | \$ - | \$ - | - |
| 2 | ACCOUNTS PAYABLE | 19,480,863 | - | - | - | 19,480,863 |
| 3 | ACCTS. PAYABLE - ASSOC. CO. | 1,082,020,422 | - | (1,082,020,422) | - | - |
| 4 | CUSTOMER DEPOSITS | 6,763,948 | - | (6,763,948) | - | - |
| 5 | AR REFUNDS PAYABLE | 1,835,241 | - | - | - | 1,835,241 |
| 6 | TAXES ACCRUED-INCOME | (22,021,345) | - | - | 2,255,882 | (19,765,463) |
| 7 | INTEREST ACCRUED | 188,404 | - | - | - | 188,404 |
| 8 | DIVIDENDS DECLARED | - | - | - | - | - |
| 9 | TAX COLLECTIONS PAYABLE | 1,883,730 | - | - | - | 1,883,730 |
| 10 | INACTIVE DEPOSITS | - | - | - | - | - |
| 11 | CONSERVATION COST TRUE-UP | - | - | - | - | - |
| 12 | MISC. CURRENT ACCRUED LIAB. | - | - | - | - | - |
| 13 | OPERATING LEASE OBLIGATIONS - CURRENT | 21,196 | - | - | - | 21,196 |
| 14 | TOTAL CURRENT LIABILITIES | \$ 1,090,172,459 | \$ - | \$ (1,088,784,370) | \$ 2,255,882 | \$ 3,643,971 |
| <u>DEFERRED CREDITS & OPERATING RESERVES</u> | | | | | | |
| 15 | OTHER DEFERRED CREDITS | \$ 11,186,053 | \$ - | \$ - | \$ - | 11,186,053 |
| 16 | REGULATORY LIABILITIES - TAX RATE CHANGE | 15,995,354 | - | (15,995,354) | - | - |
| 17 | ACCRUED LIABILITY INSURANCE | 377,617 | - | - | - | 377,617 |
| 18 | ACCUM PROV - RATE REFUNDS | - | - | - | - | - |
| 19 | DEFERRED INCOME TAXES-FEDERAL | 19,988,528 | - | (19,988,528) | - | - |
| | DEFERRED INCOME TAXES-STATE | 16,596,719 | - | (16,596,719) | - | - |
| 20 | TOTAL DEFERRED LIABILITIES | \$ 64,144,271 | \$ - | \$ (52,580,601) | \$ - | 11,563,670 |
| 21 | TOTAL LIABILITIES | \$ 1,154,316,730 | \$ - | \$ (1,141,364,971) | \$ 2,255,882 | \$ 15,207,641 |
| 22 | WORKING CAPITAL ALLOWANCE | \$ (1,045,883,497) | \$ - | \$ 1,076,294,940 | \$ (4,214,658) | \$ 26,196,785 |

Supporting Schedules:

Recap Schedules: F-1, F-3

Florida Public Service Commission
 Company: Florida City Gas
 Docket No.: 20260026-GU

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: J. Baugh

| Adjust. No. | Adjustment Title | Reason for Adjustment | Average Adjustment Amount | Average Non-Utility Amount | Average Regulated Amount | Average Increase (Decrease) in Revenue Requirement |
|-------------|--|---|---------------------------|----------------------------|--------------------------|--|
| | FACTOR USED | | | | | 0.04628 |
| | GAS PLANT IN SERVICE | | | | | |
| 1 | Eliminate SAFE | Eliminate plant items recovered through the SAFE program. | \$ (61,335,774) | \$ - | \$ (61,335,774) | \$ (2,838,343) |
| 2 | Eliminate LEASES | Eliminate plant items related to operating leases as determined by Commission precedent | (60,876) | - | (60,876) | (2,817) |
| 3 | Eliminate goodwill | Eliminate goodwill from rate base - as determined by the Commission in prior rate cases | (445,460,721) | - | (445,460,721) | (20,613,911) |
| 4 | Relocation Clause | Eliminate Relocation plant in-service | (158,823) | - | (158,823) | (7,350) |
| 5 | | TOTAL | \$ (507,016,195) | \$ - | \$ (507,016,195) | \$ (23,462,420) |
| | ACCUM DEPR-UTILITY PLANT | | | | | |
| 6 | Eliminate SAFE | Eliminate accum depr. recovered through the SAFE program. | \$ 852,966 | \$ - | \$ 852,966 | \$ 39,471 |
| 7 | Eliminate LEASES | Eliminate accum depr. related to operating leases as determined by Commission precedent | 43,798 | - | 43,798 | 2,027 |
| 8 | Depreciation Study Impact | Adjust accumulated depreciation balances per results of 2025 Depreciation Study | 504,634 | - | 504,634 | 23,352 |
| 9 | Relocation Clause | Eliminate Relocation accumulated depreciation | 347 | - | 347 | 16 |
| 10 | | TOTAL | \$ 1,401,745 | \$ - | \$ 1,401,745 | \$ 64,866 |
| | CWIP | | | | | |
| 11 | Eliminate Asset Correction | Correcting for capital project misclassified under FCG | \$ (1,414,359) | \$ - | \$ (1,414,359) | \$ (65,450) |
| 12 | Eliminate SAFE CWIP | Eliminate CWIP items recovered through the SAFE program. | (6,685,376) | - | (6,685,376) | (309,369) |
| 13 | Eliminate AFUDC CWIP | Eliminate CWIP for projects charging AFUDC. | (17,512,723) | - | (17,512,723) | (810,410) |
| 14 | Eliminate Relocation CWIP | Eliminate Relocation CWIP | (489,957) | - | (489,957) | (22,673) |
| 15 | | TOTAL | \$ (26,102,415) | \$ - | \$ (26,102,415) | \$ (1,207,902) |
| | ALLOWANCE FOR WORKING CAPITAL | | | | | |
| 16 | Elim 50% of D&O Prepaid | Eliminate 50% of officers prepaid insurance | \$ (31,577) | \$ - | \$ (31,577) | \$ (1,461) |
| 17 | Remove Unrecovered AEP | Eliminate AEP receivable | (775,177) | - | (775,177) | (35,872) |
| 18 | Remove Deferred Rate Case Expense | Eliminate Deferred Rate case expense | (995,276) | - | (995,276) | (46,057) |
| 19 | Correction of Accrual Entry in December 2025 | | (173,529) | - | (173,529) | (8,030) |
| 20 | | TOTAL | \$ (1,975,560) | \$ - | \$ (1,975,560) | \$ (91,420) |
| 21 | TOTAL RATE BASE ADJUSTMENTS | | \$ (533,692,425) | \$ - | \$ (533,692,425) | \$ (24,696,876) |

Florida Public Service Commission
 Company: Florida City Gas
 Docket No.: 20260026-GU

Explanation: List and explain all proposed adjustments to the 13-month average rate base for interim rate relief. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: J. Baugh

| Adjust. No. | Adjustment Title | Reason for Adjustment | Year-End Adjustment Amount | Year-End Non-Utility Amount | Year-End Regulated Amount | Year-End Increase (Decrease) in Revenue Requirement |
|-------------|--|---|-------------------------------|-----------------------------|---------------------------|---|
| | FACTOR USED | | | | | 0.04628 |
| | GAS PLANT IN SERVICE | | | | | |
| 1 | Eliminate SAFE | Eliminate plant items recovered through the SAFE program. | \$ (70,115,290) | \$ - | \$ (70,115,290) | \$ (3,244,619) |
| 2 | Eliminate LEASES | Eliminate plant items related to operating leases as determined by Commission precedent | (80,178) | - | (80,178) | (3,710) |
| 3 | Eliminate goodwill | Eliminate goodwill from rate base - as determined by the Commission in prior rate cases | (440,416,939) | - | (440,416,939) | (20,380,507) |
| 4 | Relocation Clause | Eliminate Relocation plant in-service | (608,987) | - | (608,987) | (28,181) |
| 5 | | | <u>TOTAL \$ (511,221,394)</u> | <u>\$ -</u> | <u>\$ (511,221,394)</u> | <u>\$ (23,657,018)</u> |
| | ACCUM DEPR-UTILITY PLANT | | | | | |
| 6 | Eliminate SAFE | Eliminate accum depr. recovered through the SAFE program. | \$ 1,318,825 | \$ - | \$ 1,318,825 | \$ 61,029 |
| 7 | Eliminate LEASES | Eliminate accum depr. related to operating leases as determined by Commission precedent | 59,071 | - | 59,071 | 2,734 |
| 8 | Depreciation Study Impact | Adjust accumulated depreciation balances per results of 2025 Depreciation Study | 504,634 | - | 504,634 | 23,352 |
| 9 | Relocation Clause | Eliminate Relocation accumulated depreciation | 2,112 | - | 2,112 | 98 |
| | | | <u>TOTAL \$ 1,884,642</u> | <u>\$ -</u> | <u>\$ 1,884,642</u> | <u>\$ 87,213</u> |
| | CWIP | | | | | |
| 10 | Eliminate Asset Correction | Correcting for capital project misclassified under FCG | \$ (4,677,247) | \$ - | \$ (4,677,247) | \$ (216,442) |
| 11 | Eliminate SAFE CWIP | Eliminate CWIP items recovered through the SAFE program. | (14,283,561) | - | (14,283,561) | (660,979) |
| 12 | Eliminate AFUDC CWIP | Eliminate CWIP for projects charging AFUDC. | (17,328,876) | - | (17,328,876) | (801,902) |
| 13 | Eliminate Relocation CWIP | Eliminate Relocation CWIP | (368,609) | - | (368,609) | (17,058) |
| | | | <u>TOTAL \$ (36,658,294)</u> | <u>\$ -</u> | <u>\$ (36,658,294)</u> | <u>\$ (1,696,380)</u> |
| | ALLOWANCE FOR WORKING CAPITAL | | | | | |
| 14 | Elim 50% of D&O Prepaid | Eliminate 50% of officers prepaid insurance | \$ (40,591) | \$ - | \$ (40,591) | \$ (1,878) |
| 15 | Remove Unrecovered AEP | Eliminate AEP receivable | (630,474) | - | (630,474) | (29,175) |
| 16 | Remove Deferred Rate Case Expense | Eliminate Deferred Rate case expense | (1,287,711) | - | (1,287,711) | (59,589) |
| 17 | Correction of Accrual Entry in December 2025 | | (2,255,882) | - | (2,255,882) | (104,392) |
| 18 | | | <u>TOTAL \$ (4,214,658)</u> | <u>\$ -</u> | <u>\$ (4,214,658)</u> | <u>\$ (195,035)</u> |
| 19 | TOTAL RATE BASE ADJUSTMENTS | | <u>TOTAL \$ (550,209,703)</u> | <u>\$ -</u> | <u>\$ (550,209,703)</u> | <u>\$ (25,461,221)</u> |

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and any adjustments made to the historic base year for interim purposes.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Net Operating Income - Historic Base Year Ended 12/31/2025

| Line No. | Description | (1) Total Company Per Books | (2) Adjustments | (3) Company Adjusted | (4) Revenue Adjustment Using Average Rate Base | (5) N.O.I. Requirement |
|--------------------------------------|--------------------------|--------------------------------|--------------------|-------------------------|--|---------------------------|
| <u>OPERATING REVENUE:</u> | | | | | | |
| 1 | OPERATING REVENUES | \$ 153,075,697 | \$ (56,705,122) | \$ 96,370,576 | \$ 14,992,218 | \$ 111,362,794 |
| <u>OPERATING EXPENSES:</u> | | | | | | |
| 2 | OPERATION & MAINTENANCE | 77,955,530 | (37,825,087) | 40,130,443 | 53,927 | 40,184,370 |
| 3 | DEPRECIATION | 18,852,625 | (1,676,011) | 17,176,614 | - | 17,176,614 |
| 4 | AMORTIZATIONS | 314,757 | - | 314,757 | - | 314,757 |
| <u>TAXES OTHER THAN INCOME TAXES</u> | | | | | | |
| 5 | REVENUE RELATED | 16,905,708 | (9,203,361) | 7,702,347 | 74,961 | 7,777,308 |
| 6 | OTHER | - | - | - | - | - |
| <u>INCOME TAXES</u> | | | | | | |
| 7 | -FEDERAL | (7,258,145) | 1,492,860 | (5,765,285) | 2,949,628 | (2,815,657) |
| 8 | -STATE | 5,045,336 | 59,271 | 5,104,606 | 817,483 | 5,922,090 |
| <u>DEFERRED INCOME TAXES - NET:</u> | | | | | | |
| 9 | -FEDERAL | 8,962,592 | - | 8,962,592 | - | 8,962,592 |
| 10 | -STATE | (4,651,946) | - | (4,651,946) | - | (4,651,946) |
| 11 | INVESTMENT TAX CREDIT | - | - | - | - | - |
| 12 | TOTAL OPERATING EXPENSES | \$ 116,126,457 | \$ (47,152,328) | \$ 68,974,129 | \$ 3,895,999 | \$ 72,870,128 |
| 13 | OPERATING INCOME | \$ 36,949,241 | \$ (9,552,794) | \$ 27,396,447 | \$ 11,096,219 | \$ 38,492,666 |

Supporting Schedules: F-5

Recap Schedules: F-1

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year and any adjustments made to the historic base year for interim purposes.

Type of Data Shown:

Historic Base Year Data: 12/31/2025

Company: Florida City Gas

Witness: J. Baugh

Docket No.: 20260026-GU

Net Operating Income - Historic Base Year Ended 12/31/2025

| Line No. | Description | (1) Total Company Per Books | (2) Adjustments | (3) Company Adjusted | (4) Revenue Adjustment Using Year-End Rate Base | (5) N.O.I. Requirement |
|--------------------------------------|--------------------------|--------------------------------|--------------------|-------------------------|---|---------------------------|
| <u>OPERATING REVENUE:</u> | | | | | | |
| 1 | OPERATING REVENUES | \$ 153,075,697 | \$ (56,705,122) | \$ 96,370,576 | \$ 16,244,207 | \$ 112,614,783 |
| <u>OPERATING EXPENSES:</u> | | | | | | |
| 2 | OPERATION & MAINTENANCE | 77,955,530 | (37,825,087) | 40,130,443 | 58,430 | 40,188,873 |
| 3 | DEPRECIATION | 18,852,625 | (1,676,011) | 17,176,614 | - | 17,176,614 |
| 4 | AMORTIZATIONS | 314,757 | - | 314,757 | - | 314,757 |
| <u>TAXES OTHER THAN INCOME TAXES</u> | | | | | | |
| 5 | REVENUE RELATED | 16,905,708 | (9,203,361) | 7,702,347 | 81,221 | 7,783,568 |
| 6 | OTHER | - | - | - | - | - |
| <u>INCOME TAXES</u> | | | | | | |
| 7 | -FEDERAL | (7,258,145) | 1,405,436 | (5,852,708) | 3,195,949 | (2,656,759) |
| 8 | -STATE | 5,045,336 | 45,101 | 5,090,436 | 885,751 | 5,976,187 |
| <u>DEFERRED INCOME TAXES - NET:</u> | | | | | | |
| 9 | -FEDERAL | 8,962,592 | - | 8,962,592 | - | 8,962,592 |
| 10 | -STATE | (4,651,946) | - | (4,651,946) | - | (4,651,946) |
| 11 | INVESTMENT TAX CREDIT | - | - | - | - | - |
| 12 | TOTAL OPERATING EXPENSES | \$ 116,126,457 | \$ (47,253,922) | \$ 68,872,535 | \$ 4,221,351 | \$ 73,093,886 |
| 13 | OPERATING INCOME | \$ 36,949,241 | \$ (9,451,200) | \$ 27,498,041 | \$ 12,022,856 | \$ 39,520,897 |

Supporting Schedules: F-5

Recap Schedules: F-1

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to N.O.I. and the revenue requirement effect on each.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Adjust. No. | Adjustment Title | Average Adjustment Amount | Average Non-Utility Amount | Average Regulated Amount | Increase (Decrease) Rev. Requirement | Reason for Adjustment |
|---|--|---------------------------|----------------------------|--------------------------|--------------------------------------|--|
| <u>OPERATING REVENUE</u> | | | | | | |
| 1 | PGA REVENUES | \$ (34,841,120) | \$ - | \$ (34,841,120) | N/A | ELIMINATE FUEL SALES |
| 2 | CONSERVATION REVENUES | (5,434,645) | - | (5,434,645) | | ELIMINATE CONSERVATION REVENUE |
| 3 | AREA EXTENSION PROGRAM REVENUE | (356,284) | - | (356,284) | | ELIMINATE AEP REVENUE |
| 4 | REVENUE RELATED TAXES | (7,623,086) | - | (7,623,086) | | ELIMINATE TAX REVENUE |
| 5 | SAFETY, ACCESS, AND FACILITY ENHANCEMENT (SAFE) REVENUES | (8,449,987) | - | (8,449,987) | | ELIMINATE SAFE REVENUE |
| 6 | TOTAL REVENUE ADJUSTMENTS | <u>(56,705,122)</u> | <u>-</u> | <u>(56,705,122)</u> | <u>-</u> | |
| <u>OPERATIONS & MAINTENANCE EXPENSE</u> | | | | | | |
| 7 | PGA EXPENSES | \$ (34,579,319) | \$ - | \$ (34,579,319) | | ELIMINATE FUEL EXPENSE |
| 8 | CONSERVATION EXPENSES | (5,278,635) | - | (5,278,635) | | ELIMINATE CONSERVATION EXPENSES |
| 9 | 5% OF ECONOMIC DEVELOPMENT | (185) | - | (185) | | ELIMINATE ECON DEV'T COSTS |
| 10 | OUT OF PERIOD ADJUSTMENT | 697,451 | - | 697,451 | | INCLUDE OUT OF PERIOD ADJUSTMENTS |
| 11 | FIVE YEAR AVERAGE BAD DEBT EXPENSE | 639,004 | - | 639,004 | | INCLUDE FIVE YEAR AVERAGE BAD DEBT EXPENSE |
| 12 | EXECUTIVE INCENTIVE COMPENSATION | (337,109) | - | (337,109) | | ELIMINATE EXECUTIVE INCENTIVE COMPENSATION |
| 13 | INTEGRATION COSTS | 1,102,379 | - | 1,102,379 | | INCLUDE 2025 INTEGRATION COSTS |
| 14 | D & O INSURANCE | (68,673) | - | (68,673) | | ELIMINATE 1/2 D & O INSURANCE |
| 15 | TOTAL O & M ADJUSTMENTS | <u>(37,825,087)</u> | <u>-</u> | <u>(37,825,087)</u> | <u>-</u> | |
| <u>DEPRECIATION EXPENSE</u> | | | | | | |
| 16 | AEP AMORTIZATION EXPENSE | \$ (297,228) | \$ - | \$ (297,228) | | EXCLUDE AEP AMORTIZATION |
| 17 | SAFE DEPRECIATION EXPENSE | (872,036) | - | (872,036) | | EXCLUDE SAFE DEPRECIATION |
| 18 | RELOCATION DEPRECIATION EXPENSE | (2,112) | - | (2,112) | | INCLUDE 2025 DEPRECIATION STUDY IMPACT |
| 19 | 2025 DEPRECIATION STUDY IMPACT | (504,634) | - | (504,634) | | EXCLUDE OTHER RATE CASE ADJUSTMENTS |
| 20 | OTHER RATE CASE ADJUSTMENTS | - | - | - | | |
| 21 | TOTAL DEPRECIATION EXPENSE ADJS | <u>(1,676,011)</u> | <u>-</u> | <u>(1,676,011)</u> | <u>-</u> | |

Supporting Schedules:

Recap Schedules: F-4

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to N.O.I. and the revenue requirement effect on each.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Adjust. No. | Adjustment Title | Average Adjustment Amount | Average Non-Utility Amount | Average Regulated Amount | Increase (Decrease) Rev. Requirement | Reason for Adjustment |
|---------------------------------------|--------------------------------------|---------------------------|----------------------------|--------------------------|--------------------------------------|---|
| <u>TAXES OTHER THAN INCOME</u> | | | | | | |
| 22 | PGA REVENUES | \$ (196,304) | \$ - | \$ (196,304) | \$ N/A | ELIMINATE TOTI ON FUEL |
| 23 | CONSERVATION | (27,199) | - | (27,199) | - | ELIMINATE TOTI ON CONSERVATION |
| 24 | AEP REVENUE | (1,792) | - | (1,792) | - | ELIMINATE TOTI ON AEP |
| 25 | REVENUE RELATED TAXES | (7,623,086) | - | (7,623,086) | - | ELIMINATE TOTI ON REVENUE RELATED TAXES |
| 26 | SAFE REVENUES | (1,352,229) | - | (1,352,229) | - | ELIMINATE TOTI ON SAFE |
| 27 | RELOCATION CLAUSE | (2,750) | - | (2,750) | - | ELIMINATE TOTI ON RELOCATION CLAUSE |
| 28 | TOTAL TAXES OTHER THAN INCOME ADJS | \$ (9,203,361) | \$ - | \$ (9,203,361) | \$ - | |
| <u>FEDERAL INCOME TAXES</u> | | | | | | |
| 29 | INTEREST SYNCHRONIZATION | \$ 3,080,592 | \$ - | \$ 3,080,592 | \$ - | ELIMINATE INTEREST SYNCHRONIZATION |
| 30 | INCOME TAX SYNCHRONIZATION | - | - | - | - | ELIMINATE INCOME TAX SYNCHRONIZATION |
| 31 | FUEL REVENUE & EXPENSES | (12,998) | - | (12,998) | - | ELIMINATE FEDERAL IT ON PROFIT/LOSS ON FUEL COST RECOVERIES |
| 32 | CONSERVATION | (25,562) | - | (25,562) | - | ELIMINATE FEDERAL IT ON PROFIT/LOSS ON CONSERVATION |
| 33 | AEP REVENUE | (11,364) | - | (11,364) | - | ELIMINATE FEDERAL IT ON AEP REVENUES |
| 34 | 5% OF ECONOMIC DEVELOPMENT | 37 | - | 37 | - | ELIMINATE FEDERAL IT ON ECONOMIC DEVELOPMENT |
| 35 | OUT OF PERIOD ADJUSTMENT | (138,409) | - | (138,409) | - | ELIMINATE FEDERAL IT ON OUT OF PERIOD ADJUSTMENT |
| 36 | SAFE EXPENSES | (1,235,494) | - | (1,235,494) | - | ELIMINATE FEDERAL IT ON SAFE REVENUES |
| 37 | FIVE YEAR AVERAGE BAD DEBT EXPENSE | (126,810) | - | (126,810) | - | ELIMINATE FEDERAL IT ON FIVE YEAR AVERAGE BAD DEBT EXPENSE |
| 38 | EXECUTIVE INCENTIVE COMPENSATION | 66,899 | - | 66,899 | - | ELIMINATE FEDERAL IT ON EXECUTIVE INCENTIVE COMPENSATION |
| 39 | 2025 DEPRECIATION STUDY IMPACT | 100,145 | - | 100,145 | - | INCLUDE FEDERAL IT ON 2025 DEPRECIATION STUDY IMPACT |
| 40 | RELOCATION CLAUSE | 965 | - | 965 | - | ELIMINATE FEDERAL IT ON RELOCATION CLAUSE |
| 41 | INTEGRATION COSTS | (218,767) | - | (218,767) | - | INCLUDE FEDERAL IT ON INTEGRATION COSTS |
| 42 | D & O INSURANCE | 13,628 | - | 13,628 | - | ELIMINATE FEDERAL IT ON D & O INSURANCE |
| 43 | TOTAL FEDERAL INCOME TAX ADJUSTMENTS | \$ 1,492,860 | \$ - | \$ 1,492,860 | \$ - | |
| <u>STATE INCOME TAXES</u> | | | | | | |
| 44 | INTEREST SYNCHRONIZATION | \$ 499,307 | \$ - | \$ 499,307 | \$ - | ELIMINATE INTEREST SYNCHRONIZATION |
| 45 | INCOME TAX SYNCHRONIZATION | - | - | - | - | ELIMINATE INCOME TAX SYNCHRONIZATION |
| 46 | FUEL REVENUE & EXPENSES | (3,602) | - | (3,602) | - | ELIMINATE STATE IT ON PROFIT/LOSS ON FUEL COST RECOVERIES |
| 47 | CONSERVATION | (7,085) | - | (7,085) | - | ELIMINATE STATE IT ON PROFIT/LOSS ON CONSERVATION |
| 48 | AEP REVENUE | (3,149) | - | (3,149) | - | ELIMINATE STATE IT ON AEP REVENUES |
| 49 | 5% OF ECONOMIC DEVELOPMENT | 10 | - | 10 | - | ELIMINATE STATE IT ON ECONOMIC DEVELOPMENT |
| 50 | OUT OF PERIOD ADJUSTMENT | (38,360) | - | (38,360) | - | ELIMINATE STATE IT ON OUT OF PERIOD ADJUSTMENT |
| 51 | SAFE RELATED EXPENSES | (342,415) | - | (342,415) | - | ELIMINATE STATE IT ON SAFE REVENUES |
| 52 | FIVE YEAR AVERAGE BAD DEBT EXPENSE | (35,145) | - | (35,145) | - | ELIMINATE STATE IT ON FIVE YEAR AVERAGE BAD DEBT EXPENSE |
| 53 | EXECUTIVE INCENTIVE COMPENSATION | 18,541 | - | 18,541 | - | ELIMINATE STATE IT ON EXECUTIVE INCENTIVE COMPENSATION |
| 54 | 2025 DEPRECIATION STUDY IMPACT | 27,755 | - | 27,755 | - | INCLUDE STATE IT ON 2025 DEPRECIATION STUDY IMPACT |
| 55 | RELOCATION CLAUSE | 267 | - | 267 | - | ELIMINATE STATE IT ON RELOCATION CLAUSE |
| 56 | INTEGRATION COSTS | (60,631) | - | (60,631) | - | INCLUDE STATE IT ON INTEGRATION COSTS |
| 57 | D & O INSURANCE | 3,777 | - | 3,777 | - | ELIMINATE STATE IT ON D & O INSURANCE |
| 58 | TOTAL STATE INCOME TAX ADJUSTMENTS | \$ 59,271 | \$ - | \$ 59,271 | \$ - | |
| 59 | TOTAL ALL ADJUSTMENTS | \$ (9,552,794) | \$ - | \$ (9,552,794) | \$ - | |

Supporting Schedules:

Recap Schedules: F-4

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to
N.O.I. and the revenue requirement effect on each.Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Adjust. No. | Adjustment Title | Year-End Adjustment Amount | Year-End Non-Utility Amount | Year-End Regulated Amount | Increase (Decrease) Rev. Requirement | Reason for Adjustment |
|---|--|----------------------------|-----------------------------|---------------------------|--------------------------------------|--|
| <u>OPERATING REVENUE</u> | | | | | | |
| 1 | PGA REVENUES | \$ (34,841,120) | \$ - | \$ (34,841,120) | N/A | ELIMINATE FUEL SALES |
| 2 | CONSERVATION REVENUES | (5,434,645) | - | (5,434,645) | | ELIMINATE CONSERVATION REVENUE |
| 3 | AREA EXTENSION PROGRAM REVENUE | (356,284) | - | (356,284) | | ELIMINATE AEP REVENUE |
| 4 | REVENUE RELATED TAXES | (7,623,086) | - | (7,623,086) | | ELIMINATE TAX REVENUE |
| 5 | SAFETY, ACCESS, AND FACILITY ENHANCEMENT (SAFE) REVENUES | (8,449,987) | - | (8,449,987) | | ELIMINATE SAFE REVENUE |
| 6 | TOTAL REVENUE ADJUSTMENTS | <u>(56,705,122)</u> | <u>-</u> | <u>(56,705,122)</u> | <u>-</u> | |
| <u>OPERATIONS & MAINTENANCE EXPENSE</u> | | | | | | |
| 7 | PGA EXPENSES | \$ (34,579,319) | \$ - | \$ (34,579,319) | | ELIMINATE FUEL EXPENSE |
| 8 | CONSERVATION EXPENSES | (5,278,635) | - | (5,278,635) | | ELIMINATE CONSERVATION EXPENSES |
| 9 | 5% OF ECONOMIC DEVELOPMENT | (185) | - | (185) | | ELIMINATE ECON DEV'T COSTS |
| 10 | OUT OF PERIOD ADJUSTMENT | 697,451 | - | 697,451 | | INCLUDE OUT OF PERIOD ADJUSTMENTS |
| 11 | FIVE YEAR AVERAGE BAD DEBT EXPENSE | 639,004 | - | 639,004 | | INCLUDE FIVE YEAR AVERAGE BAD DEBT EXPENSE |
| 12 | EXECUTIVE INCENTIVE COMPENSATION | (337,109) | - | (337,109) | | ELIMINATE EXECUTIVE INCENTIVE COMPENSATION |
| 13 | INTEGRATION COSTS | 1,102,379 | - | 1,102,379 | | INCLUDE 2025 INTEGRATION COSTS |
| 14 | D & O INSURANCE | (68,673) | - | (68,673) | | ELIMINATE 1/2 D & O INSURANCE |
| 15 | TOTAL O & M ADJUSTMENTS | <u>(37,825,087)</u> | <u>-</u> | <u>(37,825,087)</u> | <u>-</u> | |
| <u>DEPRECIATION EXPENSE</u> | | | | | | |
| 16 | AEP AMORTIZATION EXPENSE | \$ (297,228) | \$ - | \$ (297,228) | | EXCLUDE AEP AMORTIZATION |
| 17 | SAFE DEPRECIATION EXPENSE | (872,036) | - | (872,036) | | EXCLUDE SAFE DEPRECIATION |
| 18 | RELOCATION DEPRECIATION EXPENSE | (2,112) | - | (2,112) | | INCLUDE 2025 DEPRECIATION STUDY IMPACT |
| 19 | 2025 DEPRECIATION STUDY IMPACT | (504,634) | - | (504,634) | | EXCLUDE OTHER RATE CASE ADJUSTMENTS |
| 20 | OTHER RATE CASE ADJUSTMENTS | - | - | - | | |
| 21 | TOTAL DEPRECIATION EXPENSE ADJS | <u>(1,676,011)</u> | <u>-</u> | <u>(1,676,011)</u> | <u>-</u> | |

Supporting Schedules:

Recap Schedules: F-4

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to N.O.I. and the revenue requirement effect on each.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Adjust. No. | Adjustment Title | Adjustment Amount | Non-Utility Amount | Regulated Amount | Increase (Decrease) Rev. Requirement | Reason for Adjustment |
|---------------------------------------|--------------------------------------|-------------------|--------------------|------------------|--------------------------------------|---|
| <u>TAXES OTHER THAN INCOME</u> | | | | | | |
| 22 | PGA REVENUES | \$ (196,304) | \$ - | \$ (196,304) | N/A | ELIMINATE TOTI ON FUEL |
| 23 | CONSERVATION | (27,199) | - | (27,199) | | ELIMINATE TOTI ON CONSERVATION |
| 24 | AEP REVENUE | (1,792) | - | (1,792) | | ELIMINATE TOTI ON AEP |
| 25 | REVENUE RELATED TAXES | (7,623,086) | - | (7,623,086) | | ELIMINATE TOTI ON REVENUE RELATED TAXES |
| 26 | SAFE REVENUES | (1,352,229) | - | (1,352,229) | | ELIMINATE TOTI ON SAFE |
| 27 | RELOCATION CLAUSE | (2,750) | - | (2,750) | | ELIMINATE TOTI ON RELOCATION CLAUSE |
| 28 | TOTAL TAXES OTHER THAN INCOME ADJS | \$ (9,203,361) | \$ - | \$ (9,203,361) | \$ - | |
| <u>FEDERAL INCOME TAXES</u> | | | | | | |
| 29 | INTEREST SYNCHRONIZATION | \$ 2,993,168 | \$ - | \$ 2,993,168 | | ELIMINATE INTEREST SYNCHRONIZATION |
| 30 | INCOME TAX SYNCHRONIZATION | - | - | - | | ELIMINATE INCOME TAX SYNCHRONIZATION |
| 31 | FUEL REVENUE & EXPENSES | (12,998) | - | (12,998) | | ELIMINATE FEDERAL IT ON PROFIT/LOSS ON FUEL COST RECOVERIES |
| 32 | CONSERVATION | (25,562) | - | (25,562) | | ELIMINATE FEDERAL IT ON PROFIT/LOSS ON CONSERVATION |
| 33 | AEP REVENUE | (11,364) | - | (11,364) | | ELIMINATE FEDERAL IT ON AEP REVENUES |
| 34 | 5% OF ECONOMIC DEVELOPMENT | 37 | - | 37 | | ELIMINATE FEDERAL IT ON ECONOMIC DEVELOPMENT |
| 35 | OUT OF PERIOD ADJUSTMENT | (138,409) | - | (138,409) | | ELIMINATE FEDERAL IT ON OUT OF PERIOD ADJUSTMENT |
| 36 | SAFE EXPENSES | (1,235,494) | - | (1,235,494) | | ELIMINATE FEDERAL IT ON SAFE REVENUES |
| 37 | FIVE YEAR AVERAGE BAD DEBT EXPENSE | (126,810) | - | (126,810) | | ELIMINATE FEDERAL IT ON FIVE YEAR AVERAGE BAD DEBT EXPENSE |
| 38 | EXECUTIVE INCENTIVE COMPENSATION | 66,899 | - | 66,899 | | ELIMINATE FEDERAL IT ON EXECUTIVE INCENTIVE COMPENSATION |
| 39 | 2025 DEPRECIATION STUDY IMPACT | 100,145 | - | 100,145 | | INCLUDE FEDERAL IT ON 2025 DEPRECIATION STUDY IMPACT |
| 40 | RELOCATION CLAUSE | 965 | - | 965 | | ELIMINATE FEDERAL IT ON RELOCATION CLAUSE |
| 41 | INTEGRATION COSTS | (218,767) | - | (218,767) | | INCLUDE FEDERAL IT ON INTEGRATION COSTS |
| 42 | D & O INSURANCE | 13,628 | - | 13,628 | | ELIMINATE FEDERAL IT ON D & O INSURANCE |
| 43 | TOTAL FEDERAL INCOME TAX ADJUSTMENTS | \$ 1,405,436 | \$ - | \$ 1,405,436 | \$ - | |
| <u>STATE INCOME TAXES</u> | | | | | | |
| 44 | INTEREST SYNCHRONIZATION | \$ 485,137 | \$ - | \$ 485,137 | | ELIMINATE INTEREST SYNCHRONIZATION |
| 45 | INCOME TAX SYNCHRONIZATION | - | - | - | | ELIMINATE INCOME TAX SYNCHRONIZATION |
| 46 | FUEL REVENUE & EXPENSES | (3,602) | - | (3,602) | | ELIMINATE STATE IT ON PROFIT/LOSS ON FUEL COST RECOVERIES |
| 47 | CONSERVATION | (7,085) | - | (7,085) | | ELIMINATE STATE IT ON PROFIT/LOSS ON CONSERVATION |
| 48 | AEP REVENUE | (3,149) | - | (3,149) | | ELIMINATE STATE IT ON AEP REVENUES |
| 49 | 5% OF ECONOMIC DEVELOPMENT | 10 | - | 10 | | ELIMINATE STATE IT ON ECONOMIC DEVELOPMENT |
| 50 | OUT OF PERIOD ADJUSTMENT | (38,360) | - | (38,360) | | ELIMINATE STATE IT ON OUT OF PERIOD ADJUSTMENT |
| 51 | SAFE RELATED EXPENSES | (342,415) | - | (342,415) | | ELIMINATE STATE IT ON SAFE REVENUES |
| 52 | FIVE YEAR AVERAGE BAD DEBT EXPENSE | (35,145) | - | (35,145) | | ELIMINATE STATE IT ON FIVE YEAR AVERAGE BAD DEBT EXPENSE |
| 53 | EXECUTIVE INCENTIVE COMPENSATION | 18,541 | - | 18,541 | | ELIMINATE STATE IT ON EXECUTIVE INCENTIVE COMPENSATION |
| 54 | 2025 DEPRECIATION STUDY IMPACT | 27,755 | - | 27,755 | | INCLUDE STATE IT ON 2025 DEPRECIATION STUDY IMPACT |
| 55 | RELOCATION CLAUSE | 267 | - | 267 | | ELIMINATE STATE IT ON RELOCATION CLAUSE |
| 56 | INTEGRATION COSTS | (60,631) | - | (60,631) | | INCLUDE STATE IT ON INTEGRATION COSTS |
| 57 | D & O INSURANCE | 3,777 | - | 3,777 | | ELIMINATE STATE IT ON D & O INSURANCE |
| 58 | TOTAL STATE INCOME TAX ADJUSTMENTS | \$ 45,101 | \$ - | \$ 45,101 | \$ - | |
| 59 | TOTAL ALL ADJUSTMENTS | \$ (9,451,200) | \$ - | \$ (9,451,200) | \$ - | |

Supporting Schedules:

Recap Schedules: F-4

Florida Public Service Commission

Explanation: Provide the calculation of the revenue expansion factor for the interim test period.

Type of Data Shown:

Company: Florida City Gas

Historic Base Year Data: 12/31/2025

Docket No.: 20260026-GU

Witness: J. Baugh

| Line No. | Description | % |
|----------|---|----------------------|
| 1 | REVENUE REQUIREMENT | 100.00% |
| 2 | REGULATORY ASSESSMENT RATE | 0.5000% |
| 3 | BAD DEBT RATE | <u>0.3597%</u> |
| 4 | NET BEFORE INCOME TAXES (1)-(2)-(3)-(4) | 99.14% |
| 5 | STATE INCOME TAX RATE | <u>5.50%</u> |
| 6 | STATE INCOME TAX (5 X 6) | 5.45% |
| 7 | NET BEFORE FEDERAL INCOME TAX (5)-(7) | 93.69% |
| 8 | FEDERAL INCOME TAX RATE | <u>21.00%</u> |
| 9 | FEDERAL INCOME TAX (8 X 9) | 19.67% |
| 10 | REVENUE EXPANSION FACTOR (8)-(10) | 74.01% |
| 11 | NET OPERATING INCOME MULTIPLIER (100% / LINE 11) | <u><u>1.3511</u></u> |

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule calculating the interim rate relief revenue deficiency.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Line No. | Description | Amount 13- Month Average | Amount Year end |
|----------|--------------------------|-----------------------------|--------------------|
| 1 | ADJUSTED RATE BASE | \$ 540,627,330 | \$ 551,813,687 |
| 2 | REQUESTED RATE OF RETURN | 7.12% | 7.16% |
| 3 | N.O.I. REQUIREMENTS | 38,492,666 | 39,520,896 |
| 4 | LESS: ADJUSTED N.O.I. | 27,396,447 | 27,498,041 |
| 5 | N.O.I. DEFICIENCY | \$ 11,096,219 | \$ 12,022,856 |
| 6 | EXPANSION FACTOR | 1.3511 | 1.3511 |
| 7 | REVENUE DEFICIENCY | \$ 14,992,218 | \$ 16,244,207 |

Florida Public Service Commission

Explanation: Provide a schedule calculating 13-month average cost of capital for interim rate relief.

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Line No. | Description | Average Per Books | Adjustments | | Average Adjusted | Ratio | Cost Rate | Weighted Cost |
|----------|-----------------------------|-------------------------|---------------------|-------------------------|-----------------------|----------------|---------------|---------------|
| | | | Average Specific | Average Prorata | | | | |
| 1 | COMMON EQUITY | \$ 509,385,600 | \$ - | \$ (252,962,363) | \$ 256,423,238 | 47.43% | 8.50% | 4.03% |
| 2 | LONG TERM DEBT | 27,072,028 | (17,079) | (13,444,048) | 13,610,901 | 2.52% | 4.36% | 0.11% |
| 3 | LONG TERM DEBT - FCG DIRECT | 430,646,643 | - | (213,851,887) | 216,794,756 | 40.10% | 6.67% | 2.67% |
| 4 | SHORT TERM DEBT | 62,708,235 | - | (31,141,091) | 31,567,144 | 5.84% | 5.11% | 0.30% |
| 5 | CUSTOMER DEPOSITS | 6,485,874 | - | (3,220,904) | 3,264,970 | 0.60% | 2.44% | 0.01% |
| 6 | DEFERRED INCOME TAXES | 21,442,098 | (173,529) | (10,648,208) | 10,620,360 | 1.96% | 0.00% | 0.00% |
| 7 | TAX CREDITS - ZERO COST | - | - | - | - | 0.00% | 0.00% | 0.00% |
| 8 | OTHER (FAS 109) | <u>16,579,277</u> | <u>-</u> | <u>(8,233,317)</u> | <u>8,345,960</u> | <u>1.54%</u> | <u>0.00%</u> | <u>0.00%</u> |
| 9 | TOTAL | \$ <u>1,074,319,755</u> | \$ <u>(190,608)</u> | \$ <u>(533,501,817)</u> | \$ <u>540,627,330</u> | <u>100.00%</u> | <u>27.07%</u> | <u>7.12%</u> |

| | |
|------------------|--------------------------------|
| 13-MONTH AVERAGE | |
| COMMON EQUITY | \$ 1,494,909,483 49.46% |
| LONG TERM DEBT | 1,343,280,969 44.45% |
| SHORT TERM DEBT | 184,031,774 6.09% |
| | <u>\$ 3,022,222,226 100.0%</u> |

Supporting Schedules:

Recap Schedules: F-7

Florida Public Service Commission

Explanation: Provide a schedule calculating year end cost of capital for interim rate relief.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

| Line No. | Description | Year-End Per Books | Adjustments | | Year-End Adjusted | Ratio | Cost Rate | Weighted Cost |
|----------|-----------------------------|-------------------------|-----------------------|-------------------------|-----------------------|----------------|---------------|---------------|
| | | | Year-End Specific | Year-End Prorata | | | | |
| 1 | COMMON EQUITY | \$ 524,299,700 | \$ - | \$ (260,689,984) | \$ 263,609,716 | 47.77% | 8.50% | 4.06% |
| 2 | LONG TERM DEBT | 45,968,205 | (21,107) | (22,845,614) | 23,101,485 | 4.19% | 4.47% | 0.19% |
| 3 | LONG TERM DEBT - FCG DIRECT | 430,625,536 | - | (214,113,730) | 216,511,807 | 39.24% | 6.67% | 2.62% |
| 4 | SHORT TERM DEBT | 51,554,243 | - | (25,633,573) | 25,920,670 | 4.70% | 5.97% | 0.28% |
| 5 | CUSTOMER DEPOSITS | 8,599,189 | - | (4,275,651) | 4,323,538 | 0.78% | 2.34% | 0.02% |
| 6 | DEFERRED INCOME TAXES | 24,981,162 | (2,255,882) | (12,421,023) | 10,304,257 | 1.87% | 0.00% | 0.00% |
| 7 | TAX CREDITS - ZERO COST | - | - | - | - | 0.00% | 7.14% | 0.00% |
| 8 | OTHER (FAS 109) | <u>15,995,354</u> | <u>-</u> | <u>(7,953,139)</u> | <u>8,042,215</u> | <u>1.46%</u> | <u>0.00%</u> | <u>0.00%</u> |
| 9 | TOTAL | \$ <u>1,102,023,389</u> | \$ <u>(2,276,989)</u> | \$ <u>(547,932,713)</u> | \$ <u>551,813,687</u> | <u>100.00%</u> | <u>35.09%</u> | <u>7.16%</u> |

| | |
|-------------------|--------------------------------|
| Year End Balances | |
| COMMON EQUITY | \$ 1,601,145,329 49.82% |
| LONG TERM DEBT | 1,455,457,333 45.28% |
| SHORT TERM DEBT | 157,440,173 4.90% |
| | <u>\$ 3,214,042,835 100.0%</u> |

Supporting Schedules:

Recap Schedules: F-7

Florida Public Service Commission
 Company: Florida City Gas
 Docket No.: 20260026-GU

Explanation: Reconcile the total capital structure with the jurisdictional 13-month average average rate base for the corresponding time period used for interim purposes. Show all balance sheet accounts and individual adjustments necessary to construct the rate base.

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: J. Baugh

| Line No. | Total Company Capital Structure | Reconciling Adjustments | | | Reconciled Capital Structure | | |
|----------|---------------------------------|-------------------------|-------------------|---------------------------------|------------------------------|-----------------------------|-----------------------|
| | | Average Amount | Reconciling Items | Adjustments Average Specific | Average Prorata | Component | Average Adjusted |
| 1 | LONG TERM DEBT | \$ 27,072,028 | | \$ (17,079) | \$ (13,444,048) | LONG TERM DEBT | \$ 13,610,901 |
| 2 | LONG TERM DEBT - FCG DIRECT | 430,646,643 | | - | (213,851,887) | LONG TERM DEBT - FCG DIRECT | 216,794,756 |
| 3 | SHORT TERM DEBT | 62,708,235 | | - | (31,141,091) | SHORT TERM DEBT | 31,567,144 |
| 4 | CUSTOMER DEPOSITS | 6,485,874 | | - | (3,220,904) | CUSTOMER DEPOSITS | 3,264,970 |
| 5 | COMMON EQUITY | 509,385,600 | | - | (252,962,363) | COMMON EQUITY | 256,423,238 |
| 6 | DEFERRED INCOME TAXES | 21,442,098 | | (173,529) | (10,648,208) | DEFERRED INCOME TAXES | 10,620,360 |
| 7 | TAX CREDITS - ZERO COST | - | | - | - | TAX CREDITS - ZERO COST | - |
| 8 | OTHER (FAS 109) | 16,579,277 | | - | (8,233,317) | OTHER (FAS 109) | 8,345,960 |
| 9 | TOTAL | <u>\$ 1,074,319,755</u> | | <u>\$ (190,608)</u> | <u>\$ (533,501,818)</u> | | <u>\$ 540,627,330</u> |

Supporting Schedules:

Recap Schedules: F-8

Florida Public Service Commission
 Company: Florida City Gas
 Docket No.: 20260026-GU

Explanation: Reconcile the total capital structure with the jurisdictional year end rate base for the corresponding time period used for interim purposes. Show all balance sheet accounts and individual adjustments necessary to construct the rate base.

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: J. Baugh

| Line No. | Total Company Capital Structure | Reconciling Adjustments | | | Reconciled Capital Structure | | |
|----------|---------------------------------|-------------------------|-------------------|----------------------------------|------------------------------|-----------------------------|-------------------|
| | | Year-End Amount | Reconciling Items | Adjustments Year-End Specific | Year-End Prorata | Component | Year-End Adjusted |
| 1 | LONG TERM DEBT | \$ 45,968,205 | | \$ (21,107) | \$ (22,845,614) | LONG TERM DEBT | \$ 23,101,485 |
| 2 | LONG TERM DEBT - FCG DIRECT | 430,625,536 | | - | (214,113,730) | LONG TERM DEBT - FCG DIRECT | 216,511,807 |
| 3 | SHORT TERM DEBT | 51,554,243 | | - | (25,633,573) | SHORT TERM DEBT | 25,920,670 |
| 4 | CUSTOMER DEPOSITS | 8,599,189 | | - | (4,275,651) | CUSTOMER DEPOSITS | 4,323,538 |
| 5 | COMMON EQUITY | 524,299,700 | | - | (260,689,984) | COMMON EQUITY | 263,609,716 |
| 6 | DEFERRED INCOME TAXES | 24,981,162 | | (2,255,882) | (12,421,023) | DEFERRED INCOME TAXES | 10,304,257 |
| 7 | TAX CREDITS - ZERO COST | - | | - | - | TAX CREDITS - ZERO COST | - |
| 8 | OTHER (FAS 109) | 15,995,354 | | - | (7,953,139) | OTHER (FAS 109) | 8,042,215 |
| 9 | TOTAL | \$ 1,102,023,389 | | \$ (2,276,989) | \$ (547,932,713) | | \$ 551,813,687 |

Supporting Schedules:

Recap Schedules: F-8

Florida Public Service Commission

Explanation: Provide the allocation of interim rate relief.

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Year Ended 12/31/2025 Based on Increase Using Average Rate Base

| (1) Rate Schedule | (2) Bills | (3) Therm Sales | (4) Customer Charge | (5) Energy Charge | (6) Demand Charge | (7) TOTAL (4+5+6) | (8) Dollar Increase | (9) % Increase | (10) PER THERM | (11) CURRENT RATES | (12) PROPOSED INTERIM RATES (10+11) |
|----------------------|------------------|--------------------|------------------------|----------------------|----------------------|----------------------|------------------------|-------------------|-------------------|-----------------------|--|
| RS-1 | 457,498 | 2,500,288 | \$ 8,045,309 | \$ 1,692,113 | \$ - | \$ 9,737,422 | \$ 1,682,430 | 17.28% | \$ 0.67289 | \$ 0.67667 | \$ 1.3496 |
| RS-100 | 972,685 | 14,376,258 | \$ 17,920,578 | \$ 8,255,142 | \$ - | \$ 26,175,720 | \$ 4,522,635 | 17.28% | \$ 0.31459 | \$ 0.57421 | \$ 0.8888 |
| RS-600 | 21,989 | 1,327,234 | \$ 529,046 | \$ 939,769 | \$ - | \$ 1,468,815 | \$ 253,781 | 17.28% | \$ 0.19121 | \$ 0.70799 | \$ 0.8992 |
| GAS LIGHTING | 114 | 13,697 | \$ - | \$ 10,940 | \$ - | \$ 10,940 | \$ 1,890 | 17.28% | \$ 0.13800 | \$ 0.59363 | \$ 0.7316 |
| GS-1 | 69,133 | 12,460,815 | \$ 2,066,900 | \$ 7,236,657 | \$ - | \$ 9,303,557 | \$ 1,607,467 | 17.28% | \$ 0.12900 | \$ 0.57949 | \$ 0.7085 |
| GS-6K | 32,247 | 27,705,417 | \$ 1,382,923 | \$ 13,552,660 | \$ - | \$ 14,935,583 | \$ 2,580,567 | 17.28% | \$ 0.09314 | \$ 0.48722 | \$ 0.5804 |
| GS-25K | 4,984 | 15,769,813 | \$ 910,503 | \$ 7,046,975 | \$ - | \$ 7,957,477 | \$ 1,374,891 | 17.28% | \$ 0.08719 | \$ 0.44046 | \$ 0.5276 |
| GS-120K | 1,220 | 37,886,424 | \$ 460,100 | \$ 10,740,416 | \$ 2,179,600 | \$ 13,380,116 | \$ 2,311,813 | 17.28% | \$ 0.06102 | \$ 0.28336 | \$ 0.3444 |
| GS-1,250K | 107 | 17,930,610 | \$ 67,500 | \$ 2,523,375 | \$ 1,128,844 | \$ 3,719,719 | \$ 642,692 | 17.28% | \$ 0.03584 | \$ 0.14073 | \$ 0.1766 |
| GS-11M | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | \$ 0.10320 | \$ 0.1032 |
| GS-25M | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | \$ 0.05160 | \$ 0.0516 |
| NATURAL GAS VEHICLES | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | \$ - | \$ - |
| RSG | 831 | 1,900 | \$ 20,490 | \$ 452 | \$ - | \$ 20,942 | \$ 3,618 | 17.28% | \$ 1.90457 | \$ 0.57421 | \$ 2.47878 |
| CSG | 1,498 | 19,760 | \$ 53,510 | \$ 6,875 | \$ - | \$ 60,385 | \$ 10,433 | 17.28% | \$ 0.52801 | \$ 0.57949 | \$ 1.10750 |
| TOTAL | 1,562,306 | 129,992,215 | \$ 31,456,859 | \$ 52,005,372 | \$ 3,308,444 | \$ 86,770,676 | \$ 14,992,218 | 17.28% | \$ 0.11533 | | |

Note: No rate increases for LES and KDS customers, as their rates are determined by their contracts.

Supporting Schedules: F-7

Recap Schedules:

Florida Public Service Commission
 Company: Florida City Gas
 Docket No.: 20260026-GU

Explanation: Provide the allocation of interim rate relief.

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: J. Baugh

Year Ended 12/31/2025 Based on Increase Using Year End Rate Base

| (1) Rate Schedule | (2) Bills | (3) Therm Sales | (4) Customer Charge | (5) Energy Charge | (6) Demand Charge | (7) TOTAL (4+5+6) | (8) Dollar Increase | (9) % Increase | (10) PER THERM | (11) CURRENT RATES | (12) PROPOSED INTERIM RATES (10+11) |
|----------------------|------------------|--------------------|------------------------|----------------------|----------------------|----------------------|------------------------|-------------------|-------------------|-----------------------|--|
| RS-1 | 457,498 | 2,500,288 | \$ 8,045,309 | \$ 1,692,113 | \$ - | \$ 9,737,422 | \$ 1,822,928 | 18.72% | \$ 0.72909 | \$ 0.67667 | \$ 1.40576 |
| RS-100 | 972,685 | 14,376,258 | \$ 17,920,578 | \$ 8,255,142 | \$ - | \$ 26,175,720 | \$ 4,900,317 | 18.72% | \$ 0.34086 | \$ 0.57421 | \$ 0.91507 |
| RS-600 | 21,989 | 1,327,234 | \$ 529,046 | \$ 939,769 | \$ - | \$ 1,468,815 | \$ 274,975 | 18.72% | \$ 0.20718 | \$ 0.70799 | \$ 0.91517 |
| GAS LIGHTING | 114 | 13,697 | \$ - | \$ 10,940 | \$ - | \$ 10,940 | \$ 2,048 | 18.72% | \$ 0.14952 | \$ 0.59363 | \$ 0.74315 |
| GS-1 | 69,133 | 12,460,815 | \$ 2,066,900 | \$ 7,236,657 | \$ - | \$ 9,303,557 | \$ 1,741,705 | 18.72% | \$ 0.13977 | \$ 0.57949 | \$ 0.71926 |
| GS-6K | 32,247 | 27,705,417 | \$ 1,382,923 | \$ 13,552,660 | \$ - | \$ 14,935,583 | \$ 2,796,068 | 18.72% | \$ 0.10092 | \$ 0.48722 | \$ 0.58814 |
| GS-25K | 4,984 | 15,769,813 | \$ 910,503 | \$ 7,046,975 | \$ - | \$ 7,957,477 | \$ 1,489,707 | 18.72% | \$ 0.09447 | \$ 0.44046 | \$ 0.53493 |
| GS-120K | 1,220 | 37,886,424 | \$ 460,100 | \$ 10,740,416 | \$ 2,179,600 | \$ 13,380,116 | \$ 2,504,871 | 18.72% | \$ 0.06612 | \$ 0.28336 | \$ 0.34948 |
| GS-1,250K | 107 | 17,930,610 | \$ 67,500 | \$ 2,523,375 | \$ 1,128,844 | \$ 3,719,719 | \$ 696,363 | 18.72% | \$ 0.03884 | \$ 0.14073 | \$ 0.17957 |
| GS-11M | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | \$ 0.10320 | \$ 0.10320 |
| GS-25M | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | \$ 0.05160 | \$ 0.05160 |
| NATURAL GAS VEHICLES | - | - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | \$ - | \$ - |
| RSG | 831 | 1,900 | \$ 20,490 | \$ 452 | \$ - | \$ 20,942 | \$ 3,920 | 18.72% | \$ 2.06361 | \$ 0.57421 | \$ 2.63782 |
| CSG | 1,498 | 19,760 | \$ 53,510 | \$ 6,875 | \$ - | \$ 60,385 | \$ 11,305 | 18.72% | \$ 0.57210 | \$ 0.57949 | \$ 1.15159 |
| TOTAL | 1,562,306 | 129,992,215 | \$ 31,456,859 | \$ 52,005,372 | \$ 3,308,444 | \$ 86,770,676 | \$ 16,244,207 | 18.72% | \$ 0.12496 | | |

Note: No rate increases for LES and KDS customers, as their rates are determined by their contracts.

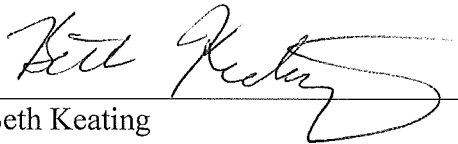
Supporting Schedules: F-7

Recap Schedules:

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing MFR F Schedules has 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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