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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.**

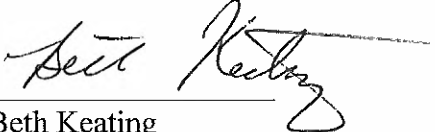
Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida City Gas, please find the Minimum Filing Requirements (“MFR”) G 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 25 of 27)

Sincerely,



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

**FLORIDA CITY GAS**  
**DOCKET NO. 20260026-GU**  
**MINIMUM FILING REQUIREMENTS**  
**SCHEDULE G-1 - PROFORMA RATE BASE**

**WITNESS SPONSOR**

- J. Baugh
- B. Gilliam
- G. Navo
- M. Galtman

FLORIDA CITY GAS  
DOCKET NO. 20262006-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE G-1 - PROJECTED TEST YEAR - RATE BASE**  
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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/2025

Historic Base YR + 1: 12/31/2026

Projected Test Year: 12/31/2027

Witness: G. Navo, B. Gilliam, J. Bauch, M. Galtman

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	BASE YEAR 12/31/25 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	BASE YR + 1 12/31/26 Average Year	Base Year +1 Adjustments	Base Year +1 As Adjusted	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<b>UTILITY PLANT</b>										
1	PLANT IN SERVICE	\$ 731,794,432	\$ (61,494,597)	\$ 670,299,834	\$ 807,835,144	\$ (91,798,677)	\$ 716,036,467	\$ 886,174,667	\$ (\$19,034,063)	\$ 867,140,603
2	COMMON PLANT ALLOCATED	4,218,098	-	4,218,098	5,355,683	-	5,355,683	22,245,085	11,270,793	33,515,879
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835	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)	-	80,178	(\$80,178)	-
6	CONSTRUCTION WORK IN PROGRESS	56,416,099	(26,102,415)	30,313,684	39,857,039	(16,260,013)	23,597,026	28,934,924	(59,216)	28,875,708
7	GOODWILL	445,460,721	(445,460,721)	-	440,416,939	(440,416,939)	-	440,416,939	(\$440,416,939)	-
8	<b>TOTAL</b>	<b>\$1,259,607,062</b>	<b>(\$533,118,610)</b>	<b>\$726,488,452</b>	<b>\$1,315,201,818</b>	<b>(\$548,555,807)</b>	<b>\$766,646,011</b>	<b>\$1,399,508,628</b>	<b>(\$448,319,604)</b>	<b>\$951,189,024</b>
<b>DEDUCTIONS</b>										
9	ACCUM. DEPR. - UTILITY PLANT	\$ (198,977,033)	\$ 1,357,947	\$ (197,619,086)	\$ (207,543,050)	\$ 2,131,063	\$ (205,411,987)	\$ (219,688,304)	\$ 1,340,908	\$ (218,347,397)
10	ACCUM. DEPR. - COMMON PLANT	(1,415,094)	-	(1,415,094)	(1,941,827)	-	(1,941,827)	(3,010,458)	(443,843)	(3,454,300)
11	ACCUM. AMORT. - ACQ. ADJ.	(14,923,781)	-	(14,923,781)	(15,641,048)	-	(15,641,048)	(16,362,943)	-	(16,362,943)
12	RETIREMENT WORK IN PROCESS	400,786	-	400,786	-	-	-	-	-	-
13	CAPITAL LEASE	(43,798)	43,798	0	(59,071)	59,071	-	(59,071)	59,071	-
14	CUSTOMER ADV. FOR CONST.	-	-	-	-	-	-	-	-	-
15	<b>TOTAL DEDUCTIONS</b>	<b>\$ (214,958,920)</b>	<b>\$ 1,401,745</b>	<b>\$ (213,557,175)</b>	<b>\$ (225,184,996)</b>	<b>\$ 2,190,134</b>	<b>\$ (222,994,862)</b>	<b>\$ (239,120,776)</b>	<b>\$ 956,136</b>	<b>\$ (238,164,640)</b>
16	<b>PLANT NET</b>	<b>\$ 1,044,648,142</b>	<b>\$ (531,716,865)</b>	<b>\$ 512,931,278</b>	<b>\$ 1,090,016,822</b>	<b>\$ (546,365,673)</b>	<b>\$ 543,651,149</b>	<b>\$ 1,160,387,852</b>	<b>\$ (447,363,468)</b>	<b>\$ 713,024,385</b>
<b>ALLOWANCE FOR WORKING CAPITAL</b>										
17	BALANCE SHEET METHOD	29,671,613	(1,975,560)	27,696,052	\$35,959,089	(\$10,160,469)	\$25,798,621	\$39,461,370	(\$10,072,799)	\$29,388,571
18	<b>TOTAL RATE BASE</b>	<b>\$ 1,074,319,755</b>	<b>\$ (533,692,425)</b>	<b>\$ 540,627,330</b>	<b>\$ 1,125,975,912</b>	<b>\$ (556,526,141)</b>	<b>\$ 569,449,770</b>	<b>\$ 1,199,849,223</b>	<b>\$ (457,436,267)</b>	<b>\$ 742,412,956</b>
19	<b>NET OPERATING INCOME</b>	<b>\$ 36,949,241</b>	<b>\$ (9,552,794)</b>	<b>\$ 27,396,447</b>	<b>\$ 31,562,168</b>	<b>\$ (8,109,192)</b>	<b>\$ 23,452,976</b>	<b>\$ 25,677,843</b>	<b>\$ (10,828,959)</b>	<b>\$ 14,848,883</b>
20	<b>RATE OF RETURN</b>	<b>3.44%</b>		<b>5.07%</b>	<b>2.80%</b>		<b>4.12%</b>	<b>2.14%</b>		<b>2.00%</b>

Supporting Schedules: B-2, C-1, G-1 p. 3-8, G-2 p. 1, G-6 p. 1-3

Recap Schedule:

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base YR + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	BASE YEAR 12/31/25 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	BASE YR + 1 12/31/26 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 As Adjusted	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<b>CURRENT AND ACCRUED ASSETS</b>										
1	CASH	\$ 2,035,606	\$ -	\$ 2,035,606	\$ 115,678	\$ -	\$ 115,678	\$ 115,678	\$ -	\$ 115,678
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	26,114,902	(6,594,594)	19,520,308	26,754,326	(6,594,594)	20,159,733
7	OTHER ACCOUNTS RECEIVABLE	(1,931)	-	(1,931)	-	-	-	-	-	-
8	MDSE.,JOBING & OTHER	-	-	-	-	-	-	-	-	-
9	ACCUM. PROV. UNCOLLECT. ACCTS.	(986,716)	-	(986,716)	(972,147)	-	(972,147)	(975,930)	-	(975,930)
10	RECEIVABLE ASSOC. COMPANIES (SEE NOTE A)	-	-	-	-	-	-	-	-	-
11	PLANT & OPER.MATERIAL & SUPPL.	556,479	-	556,479	550,851	-	550,851	552,992	-	552,992
12	GAS STORED	562,071	-	562,071	560,489	-	560,489	562,666	-	562,666
13	PREPAYMENTS	2,237,348	(31,577)	2,205,771	2,161,433	(32,952)	2,128,482	2,169,830	(34,438)	2,135,392
14	ACCRUED REVENUE	7,691,315	-	7,691,315	7,904,978	-	7,904,978	7,935,647	-	7,935,647
15	MISC. CURRENT AND ACC. ASSETS	809,667	-	809,667	714,947	-	714,947	822,587	-	822,587
16	TOTAL CURRENT ASSETS	\$ 33,035,786	\$ (806,754)	\$ 32,229,031	\$ 37,151,130	\$ (6,627,545)	\$ 30,523,585	\$ 37,937,797	\$ (6,629,031)	\$ 31,308,766
<b>DEFERRED DEBITS</b>										
17	SELF-INSURANCE RESERVE	\$ 119,148	\$ -	\$ 119,148	\$ 220,982	\$ -	\$ 220,982	\$ 175,982	\$ -	\$ 175,982
18	CLEARING ACCTS	159,933	-	159,933	146,437	-	146,437	147,006	-	147,006
19	MISC. DEFERRED ASSETS	4,013,473	-	4,013,473	3,336,444	(\$781,437)	2,555,007	1,067,590	349,968	1,417,558
20	UNAMORT. RATE CASE	995,276	(995,276)	-	2,751,486	(2,751,486)	-	3,793,736	(3,793,736)	-
21	ACCUM DEF INC TAX (SEE NOTE A)	-	-	-	-	-	-	-	-	-
22	TOTAL DEFERRED DEBITS	\$ 5,287,831	\$ (995,276)	\$ 4,292,555	\$ 6,455,349	\$ (3,532,923)	\$ 2,922,426	\$ 5,184,314	\$ (3,443,768)	\$ 1,740,546
23	TOTAL CURRENT AND DEFERRED ASSETS	\$ 38,323,617	\$ (1,802,031)	\$ 36,521,586	\$ 43,606,479	\$ (10,160,469)	\$ 33,446,011	\$ 43,122,111	\$ (10,072,799)	\$ 33,049,312
24	NOTE A: These accounts had balances but were included in cost of capital rather than working capital. The respective balances are provided below:									
25	RECEIVABLE ASSOC. COMPANIES (SEE NOTE A)	\$ 47,123,962	\$ (47,123,962)	\$ -	\$ 53,465,946	\$ (53,465,946)	\$ -	\$ 53,465,946	\$ (53,465,946)	\$ -
26	ACCUM DEF INC TAX (SEE NOTE A)	4,569,399	(4,569,399)	-	5,163,620	(5,163,620)	-	5,183,545	(5,183,545)	-

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base YR + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	BASE YEAR 12/31/25 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	BASE YR + 1 12/31/26 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 As Adjusted	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<b>CURRENT LIABILITIES</b>										
1	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	16,040,255	-	16,040,255	16,120,435	-	16,120,435	16,183,001	-	16,183,001
3	ACCTS. PAYABLE - ASSOC. CO. (SEE NOTE A)	-	-	-	-	-	-	-	-	-
4	CUSTOMER DEPOSITS (SEE NOTE A)	-	-	-	-	-	-	-	-	-
5	AR REFUNDS PAYABLE	692,359	-	692,359	1,835,241	-	1,835,241	1,835,241	-	1,835,241
6	TAXES ACCRUED-INCOME	(19,447,859)	173,529	(19,274,329)	(20,111,743)	-	(20,111,743)	(20,189,850)	-	(20,189,850)
7	INTEREST ACCRUED	123,607	-	123,607	281,290	-	281,290	476,311	-	476,311
8	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-
9	TAX COLLECTIONS PAYABLE	3,726,579	-	3,726,579	3,490,423	-	3,490,423	4,844,752	-	4,844,752
10	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-
11	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-
12	MISC. CURRENT ACCRUED LIAB.	-	-	-	-	-	-	-	-	-
13	OPERATING LEASE OBLIGATIONS - CURRENT	17,232	-	17,232	17,352	-	17,352	17,419	-	17,419
14	TOTAL CURRENT LIABILITIES	\$ 1,152,173	\$ 173,529	\$ 1,325,703	\$ 1,632,996	\$ -	\$ 1,632,996	\$ 3,166,873	\$ -	\$ 3,166,873
<b>DEFERRED CREDITS AND OPERATING RESERVES</b>										
15	OTHER DEFERRED CREDITS	\$ 7,112,759	\$ -	\$ 7,112,759	\$ 5,608,027	\$ -	\$ 5,608,027	\$ 30,000	\$ -	\$ 30,000
16	REGULATORY LIABILITIES - TAX RATE CHANGE (SEE NOTE A)	-	-	-	-	-	-	-	-	-
17	ACCRUED LIABILITY INSURANCE	387,072	-	387,072	406,367	-	406,367	463,867	-	463,867
18	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-
19	DEFERRED INCOME TAXES-PROPERTY (SEE NOTE A)	-	-	-	-	-	-	-	-	-
20	DEFERRED INCOME TAXES-OTHER (SEE NOTE A)	-	-	-	-	-	-	-	-	-
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ 7,499,831	\$ -	\$ 7,499,831	\$ 6,014,394	\$ -	\$ 6,014,394	\$ 493,867	\$ -	\$ 493,867
22	TOTAL LIABILITIES	\$ 8,652,004	\$ 173,529	\$ 8,825,534	\$ 7,647,390	\$ -	\$ 7,647,390	\$ 3,660,741	\$ -	\$ 3,660,741
23	WORKING CAPITAL	\$ 29,671,613	\$ (1,975,560)	\$ 27,696,052	\$ 35,959,089	\$ (10,160,469)	\$ 25,798,621	\$ 39,461,370	\$ (10,072,799)	\$ 29,388,571

NOTE A: These accounts had balances but were included in cost of capital rather than working capital. The respective balances are provided below:

ACCTS. PAYABLE - ASSOC. CO.	\$ 1,054,304,760	\$ (1,054,304,760)	\$ -	\$ 1,106,846,054	\$ (1,106,846,054)	\$ -	\$ 1,176,744,603	\$ (1,176,744,603)	\$ -
CUSTOMER DEPOSITS	6,485,874	(6,485,874)	-	7,114,747	(7,114,747)	-	7,539,606	(7,539,606)	-
REGULATORY LIABILITIES - TAX RATE CHANGE	16,579,277	(16,579,277)	-	15,565,542	(15,565,542)	-	14,715,746	(14,715,746)	-
DEFERRED INCOME TAXES-PROPERTY	14,604,345	(14,604,345)	-	20,029,141	(20,029,141)	-	20,711,638	(20,711,638)	-
DEFERRED INCOME TAXES-OTHER	11,407,151	(11,407,151)	-	7,413,045	(7,413,045)	-	6,836,983	(6,836,983)	-

Florida Public Service Commission

Explanation: List and explain all proposed adjustment  
to the 13-month rate base.Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: J. Baugh, M. Galtman

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Close out existing AEP projects to Plant	\$ 6,594,594	\$ -	\$ 6,594,594	Unrecovered AEP costs due to program modification - addition to plant
2	Eliminate Leases	(80,178)	-	(80,178)	Eliminate plant items related to operating leases as determined by Commission precedent
3	ERP Adjustment - Common	11,270,793	-	11,270,793	ERP system to be in-service June 2027; adjusting to reflect total plant in service for entire 13 months of rate base.
4	SAFE - 2027 13 Mo Avg Elimination	(128,852,251)	-	(128,852,251)	Remove current and forecasted plant being recovered through the SAFE cost recovery clause.
5	SAFE - 2026 year-end Addition	113,972,568	-	113,972,568	Transfer of plant balances as of December 31, 2026 to base rates.
6	Eliminate Relocations	(10,748,974)	-	(10,748,974)	Eliminate plant in-service related to relocations.
7	Eliminate goodwill	(440,416,939)	-	(440,416,939)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
8	TOTAL	\$ (448,260,387)	\$ -	\$ (448,260,387)	
<u>ACCUM. DEPR-UTILITY PLANT</u>					
9	Eliminate Relocations	\$ 134,198	\$ -	\$ 134,198	Eliminate accumulated depreciation related to relocations
10	Eliminate Leases	59,071	-	59,071	Eliminate accumulated depreciation related to operating leases as determined by Commission precedent
11	ERP Adjustment - Common	(443,843)	-	(443,843)	ERP system to be in-service June 2027; adjusting to reflect total accumulated depreciation for entire 13 months of rate base.
12	SAFE - 2027 13 Mo Avg Elimination	4,293,343	-	4,293,343	Remove current and forecasted accumulated depreciation recovered through the SAFE cost recovery clause.
13	SAFE - 2026 year-end Addition	(3,086,633)	-	(3,086,633)	Transfer of accumulated depreciation balances as of December 31, 2026 to base rates.
14	TOTAL	\$ 956,136	\$ -	\$ 956,136	
<u>CWIP</u>					
15	Eliminate AFUDC CWIP	\$ (59,216)	\$ -	\$ (59,216)	Eliminate AFUDC CWIP
16	Relocation CWIP	-	-	-	Relocations additions forecasted to close monthly; no subsequent adjustment to CWIP
17	SAFE CWIP	-	-	-	SAFE additions forecasted to close monthly; no subsequent adjustment to CWIP
	TOTAL	\$ (59,216)	\$ -	\$ (59,216)	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
18	Remove Unrecovered AEP	\$ (6,594,594)	\$ -	\$ (6,594,594)	Eliminate AEP receivable
19	Eliminate 50% of D&O Prepaid	(34,438)	-	(34,438)	Eliminate 50% of officers prepaid insurance
20	Eliminate SAFE O/U Collection Bal	349,968	-	349,968	Eliminate SAFE O/U Collection Bal
21	Eliminate unamortized Rate Case Expense	(3,793,736)	-	(3,793,736)	Eliminate deferred rate case expense
	TOTAL	\$ (10,072,799)	\$ -	\$ (10,072,799)	
22	TOTAL RATE BASE ADJUSTMENTS	\$ (457,436,267)	\$ -	\$ (457,436,267)	

Supporting Schedules: G-1 p. 2, G-1 p. 7, G-1 p. 9-12, G-1 p. 18, G-1 p. 22, G-2 p. 19e, G-6 p. 1-3

Recap Schedules:

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2026  
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Close out existing AEP projects to Plant	\$ 6,594,594	\$ -	\$ 6,594,594	Unrecovered AEP costs due to program modification - addition to plant
2	Eliminate Leases	(80,178)	-	(80,178)	Eliminate plant items related to operating leases as determined by Commission precedent
3	SAFE - 2026 13 Mo Avg Elimination	(96,992,014)	-	(96,992,014)	Remove current and forecasted plant being recovered through the SAFE cost recovery clause.
4	Eliminate Relocations	(1,401,257)	-	(1,401,257)	Eliminate plant in-service related to relocations.
5	Eliminate goodwill	(440,416,939)	-	(440,416,939)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
6	TOTAL	<u>\$ (532,295,794)</u>	<u>\$ -</u>	<u>\$ (532,295,794)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
7	Eliminate Relocations	\$ 7,358	\$ -	\$ 7,358	Eliminate accumulated depreciation related to relocations.
8	Eliminate Leases	59,071	-	59,071	Eliminate accumulated depreciation related to operating leases as determined by Commission precedent
9	SAFE - 2026 13 Mo Avg Elimination	2,123,705	-	2,123,705	Remove current and forecasted accumulated depreciation recovered through the SAFE cost recovery clause.
10	TOTAL	<u>\$ 2,190,134</u>	<u>\$ -</u>	<u>\$ 2,190,134</u>	
<u>CWIP</u>					
11	Eliminate AFUDC CWIP	\$ (9,654,235)	\$ -	\$ (9,654,235)	Eliminate AFUDC CWIP
12	Relocation CWIP	(4,423,079)	-	(4,423,079)	Eliminate Relocation CWIP
13	Eliminate SAFE CWIP	(2,182,698)	-	(2,182,698)	Eliminate SAFE CWIP
	TOTAL	<u>\$ (16,260,013)</u>	<u>\$ -</u>	<u>\$ (16,260,013)</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
14	Remove Unrecovered AEP	\$ (6,594,594)	\$ -	\$ (6,594,594)	Eliminate AEP receivable
15	Eliminate 50% of D&O Prepaid	(32,952)	-	(32,952)	Eliminate 50% of officers prepaid insurance
16	Eliminate SAFE O/U Collection Bal	(781,437)	-	(781,437)	Eliminate SAFE O/U Collection Bal
17	Eliminate unamortized Rate Case Expense	(2,751,486)	-	(2,751,486)	Eliminate deferred rate case expense
	TOTAL	<u>\$ (10,160,469)</u>	<u>\$ -</u>	<u>\$ (10,160,469)</u>	
18	TOTAL RATE BASE ADJUSTMENTS	<u>\$ (556,526,141)</u>	<u>\$ -</u>	<u>\$ (556,526,141)</u>	

Supporting Schedules: G-1 p. 2, G-1 p. 5, G-1 p.9, G-1 p.11, G-2 p. 19e, G-6 p. 1-3

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2026  
Witness: G. Navo, B. Gilliam, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Assets	Beginning Balance	(1) Jan-26	(2) Feb-26	(3) Mar-26	(4) Apr-26	(5) May-26	(6) Jun-26	(7) Jul-26	(8) Aug-26	(9) Sep-26	(10) Oct-26	(11) Nov-26	(12) Dec-26	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	\$ 757,829,113	\$ 772,999,055	\$ 782,241,113	\$ 786,553,112	\$ 799,505,466	\$ 806,137,182	\$ 811,274,815	\$ 814,592,505	\$ 821,366,377	\$ 826,618,944	\$ 832,370,188	\$ 836,486,571	\$ 853,882,432	\$ 807,835,144	RATE BASE
2	GAS PLANT COMMON	4,170,712	4,423,468	4,538,796	4,858,460	4,895,210	5,212,599	5,221,900	5,335,779	5,348,140	5,513,140	5,536,300	5,547,940	9,021,441	5,355,683	RATE BASE
3	OPERATING LEASES	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	RATE BASE
4	CWIP-COMMON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	CWIP	68,177,419	48,144,648	44,189,684	44,947,217	33,411,750	32,461,473	33,895,840	35,873,537	35,678,768	37,314,469	37,959,565	38,321,875	27,765,258	39,857,039	RATE BASE
6	GAS PLANT ACQ. ADJ.	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
7	GOODWILL	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	RATE BASE
8	GROSS UTILITY PLANT	\$ 1,292,331,195	\$ 1,287,721,124	\$ 1,293,123,545	\$ 1,298,512,741	\$ 1,299,966,378	\$ 1,305,965,207	\$ 1,312,546,506	\$ 1,317,955,773	\$ 1,324,547,237	\$ 1,331,600,505	\$ 1,338,020,004	\$ 1,342,510,338	\$ 1,352,823,083	\$ 1,315,201,818	
9	ACCUM. PROVISION FOR DEPR.	\$ (203,870,663)	\$ (205,492,036)	\$ (206,733,235)	\$ (207,914,340)	\$ (203,230,298)	\$ (204,730,265)	\$ (205,816,833)	\$ (207,360,888)	\$ (208,293,678)	\$ (209,511,211)	\$ (210,569,278)	\$ (211,850,490)	\$ (212,686,429)	\$ (207,543,050)	RATE BASE
10	ACC. PROVISION FOR DEPR. - COMMON	(1,509,413)	(1,657,531)	(1,707,057)	(1,757,291)	(1,815,527)	(1,873,989)	(1,936,989)	(1,999,879)	(2,064,593)	(2,128,931)	(2,197,253)	(2,264,192)	(2,331,107)	(1,941,827)	RATE BASE
11	OPERATING LEASES	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	RATE BASE
12	ACQ. ADJ. AMORTIZATION	(15,280,101)	(15,340,259)	(15,400,417)	(15,460,574)	(15,520,732)	(15,580,890)	(15,641,048)	(15,701,206)	(15,761,364)	(15,821,522)	(15,881,680)	(15,941,837)	(16,001,995)	(15,641,048)	RATE BASE
13	NET PLANT	\$ 1,071,611,947	\$ 1,065,172,227	\$ 1,069,223,765	\$ 1,073,321,465	\$ 1,079,340,749	\$ 1,083,720,992	\$ 1,089,092,566	\$ 1,092,834,729	\$ 1,098,368,531	\$ 1,104,079,770	\$ 1,109,312,722	\$ 1,112,394,748	\$ 1,121,744,480	\$ 1,090,016,822	
14	INVESTMENT IN SUBSIDIARY CO.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	SINKING FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	NON UTILITY PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL PROPERTY & INVEST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	CASH	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	WORKING CAP.
19	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	CUST. ACCTS. REC.-GAS	22,510,437	23,407,949	23,804,752	22,314,274	25,631,392	24,972,667	27,714,368	26,977,165	28,543,188	26,954,603	27,974,639	30,134,372	28,553,914	26,114,902	WORKING CAP.
24	OTHER ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
25	MDSE, JOBBING & OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	ACCUM. PROV. UNCOLLECT. ACCTS.	(749,980)	(1,010,217)	(1,036,045)	(1,122,205)	(1,158,649)	(1,190,245)	(1,190,245)	(1,221,438)	(1,252,111)	(616,672)	(651,623)	(685,784)	(752,700)	(972,147)	WORKING CAP.
27	RECEIVABLE ASSOC. COMPANIES	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	CAP. STRUCTURE
28	PLANT & OPER. MATERIAL & SUPPL.	511,159	610,563	595,546	595,546	595,546	562,955	520,811	520,811	512,526	510,013	512,526	513,013	513,013	550,851	WORKING CAP.
29	GAS STORED	565,648	513,783	583,988	571,408	560,328	578,047	559,569	548,867	533,566	559,128	572,042	572,278	567,700	560,489	WORKING CAP.
30	PREPAYMENTS	2,258,494	2,739,361	2,546,918	2,228,209	2,130,900	1,788,468	1,843,437	1,341,239	1,160,740	2,704,523	2,430,401	2,659,260	2,266,685	2,161,433	WORKING CAP.
31	ACCRUED REVENUE	10,113,657	8,042,870	6,982,353	7,074,644	5,756,630	6,245,094	8,067,855	8,222,797	7,905,572	7,677,157	8,984,425	7,541,328	10,150,339	7,904,978	WORKING CAP.
32	MISC. CURRENT AND ACC. ASSETS	669,429	670,694	673,059	677,929	684,994	707,793	720,714	735,330	748,930	760,095	771,790	779,819	779,819	714,947	WORKING CAP.
33	TOTAL CURR. & ACCR. ASSETS	\$ 89,460,468	\$ 88,556,626	\$ 87,732,195	\$ 85,921,428	\$ 87,782,764	\$ 87,232,342	\$ 91,847,356	\$ 90,717,579	\$ 91,728,719	\$ 92,130,104	\$ 94,164,130	\$ 95,087,881	\$ 95,660,393	\$ 90,617,076	
34	OTHER REGULATORY ASSETS	\$ 265,982	\$ 258,482	\$ 250,982	\$ 243,482	\$ 235,982	\$ 228,482	\$ 220,982	\$ 213,482	\$ 205,982	\$ 198,482	\$ 190,982	\$ 183,482	\$ 175,982	\$ 220,982	WORKING CAP.
35	CLEARING ACCTS	140,322	292,443	321,400	216,324	144,237	142,448	73,120	194,298	154,736	141,069	-28,775	-28,775	140,831	146,437	WORKING CAP.
36	OTHER DEFERRED DEBITS	5,674,665	5,216,176	4,765,220	4,333,995	3,923,894	3,535,104	3,171,821	2,832,393	2,514,171	2,221,353	1,956,321	1,718,255	1,510,403	3,336,444	WORKING CAP.
37	UNAMORT. RATE CASE	1,287,711	1,531,674	1,775,636	2,019,599	2,263,561	2,507,524	2,751,486	2,995,449	3,239,411	3,483,374	3,727,336	3,971,299	4,215,262	2,751,486	WORKING CAP.
38	ACCUM DEF INC TAX	11,604,085	4,094,660	4,094,660	4,094,660	4,094,660	4,094,660	4,094,660	4,094,660	4,094,660	4,094,660	3,512,428	3,512,428	11,646,172	5,163,620	CAP. STRUCTURE
39	TOTAL DEFERRED CHARGES	\$ 18,972,765	\$ 11,393,435	\$ 11,207,899	\$ 10,908,059	\$ 10,662,335	\$ 10,508,218	\$ 10,312,070	\$ 10,330,282	\$ 10,208,961	\$ 10,138,938	\$ 9,358,292	\$ 9,356,689	\$ 17,688,651	\$ 11,618,969	
40	TOTAL ASSETS	\$ 1,180,045,180	\$ 1,165,122,288	\$ 1,168,163,859	\$ 1,170,150,953	\$ 1,177,785,848	\$ 1,181,461,552	\$ 1,191,251,991	\$ 1,193,882,590	\$ 1,200,306,211	\$ 1,206,348,812	\$ 1,212,835,144	\$ 1,216,839,319	\$ 1,235,093,524	\$ 1,192,252,867	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2026  
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Capitalization & Liabilities	Beg. Balance	(1) Jan-26	(2) Feb-26	(3) Mar-26	(4) Apr-26	(5) May-26	(6) Jun-26	(7) Jul-26	(8) Aug-26	(9) Sep-26	(10) Oct-26	(11) Nov-26	(12) Dec-26	13 Month Average	REFERENCE
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	UNAPPROPRIATED RET. EARN.	25,728,450	26,684,995	27,306,698	27,610,805	27,919,494	28,080,792	28,397,250	28,152,940	28,113,816	27,971,597	27,838,590	27,676,283	27,798,618	27,636,948	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	TOTAL STOCKHOLDERS EQUITY	\$ 25,728,450	\$ 26,684,995	\$ 27,306,698	\$ 27,610,805	\$ 27,919,494	\$ 28,080,792	\$ 28,397,250	\$ 28,152,940	\$ 28,113,816	\$ 27,971,597	\$ 27,838,590	\$ 27,676,283	\$ 27,798,618	\$ 27,636,948	
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	LONG TERM NOTES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	ACCOUNTS PAYABLE	19,480,863	19,746,370	16,927,153	15,499,636	15,197,017	16,027,623	15,196,192	14,077,842	18,249,384	12,245,664	12,610,791	14,755,594	19,551,519	16,120,435	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	1,082,020,422	1,075,602,415	1,080,966,289	1,084,134,508	1,091,956,211	1,094,704,393	1,104,852,173	1,109,048,675	1,111,481,371	1,130,748,157	1,137,783,150	1,140,280,800	1,145,420,139	1,106,846,054	CAP. STRUCTURE
13	CUSTOMER DEPOSITS	6,763,948	6,822,415	6,880,881	6,939,348	6,997,814	7,056,281	7,114,748	7,173,214	7,231,681	7,290,147	7,348,614	7,407,080	7,465,547	7,114,747	CAP. STRUCTURE
14	AR REFUNDS PAYABLE	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	WORKING CAP.
15	TAXES ACCRUED-INCOME	(22,021,345)	(14,075,995)	(13,901,864)	(17,557,273)	(17,475,300)	(17,264,951)	(20,671,950)	(20,600,695)	(20,499,428)	(24,257,326)	(25,411,670)	(25,613,649)	(22,101,215)	(20,111,743)	WORKING CAP.
16	INTEREST ACCRUED	188,404	203,413	218,551	233,818	249,213	264,737	280,389	296,170	312,080	328,118	344,285	360,581	377,005	281,290	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	TAX COLLECTIONS PAYABLE	1,883,730	2,510,246	3,136,762	3,763,278	4,389,794	5,016,310	5,642,826	6,269,342	6,895,858	527,062	1,153,578	1,780,094	2,406,610	3,490,423	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	LEASE OBLIGATIONS NON-CAPITAL	21,196	17,938	15,411	12,871	10,320	7,758	5,184	2,597	31,622	29,053	26,471	23,877	21,273	17,352	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ 1,090,172,459	\$ 1,092,662,043	\$ 1,096,078,424	\$ 1,094,861,427	\$ 1,103,160,311	\$ 1,107,647,392	\$ 1,114,254,802	\$ 1,118,102,388	\$ 1,125,537,810	\$ 1,128,746,116	\$ 1,135,690,461	\$ 1,140,829,619	\$ 1,154,976,119	\$ 1,115,593,798	
24	CUSTOMER ADVANCES FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	OTHER DEFERRED CREDITS	11,186,053	10,256,382	9,326,711	8,397,040	7,467,369	6,537,698	5,608,027	4,678,355	3,748,684	2,819,013	1,889,342	959,671	30,000	5,608,027	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CHANGE	15,995,354	15,923,718	15,852,083	15,780,448	15,708,812	15,637,177	15,565,542	15,493,906	15,422,271	15,350,636	15,279,000	15,207,365	15,135,730	15,565,542	CAP. STRUCTURE
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	DEFERRED INCOME TAXES-PROPERTY	19,988,528	14,153,163	14,153,163	17,219,621	17,243,459	17,267,297	20,297,246	20,321,084	20,344,922	23,460,955	23,991,917	24,015,755	27,921,718	20,029,141	CAP. STRUCTURE
29	DEFERRED INCOME TAXES-OTHER	16,596,719	5,059,579	5,059,579	5,889,620	5,889,620	5,889,620	6,722,757	6,722,757	6,722,757	7,579,752	7,720,300	7,720,300	8,796,222	7,413,045	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 63,766,654	\$ 45,392,842	\$ 44,391,536	\$ 47,286,729	\$ 46,309,260	\$ 45,331,792	\$ 48,193,572	\$ 47,216,103	\$ 46,238,635	\$ 49,210,357	\$ 48,880,559	\$ 47,903,091	\$ 51,883,670	\$ 48,615,754	
31	LEASE OBLIGATIONS NON-CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	ACCRUED LIABILITY INSURANCE	377,617	382,409	387,200	391,992	396,784	401,575	406,367	411,159	415,950	420,742	425,534	430,325	435,117	406,367	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	TOTAL OPERATING RESERVES	\$ 377,617	\$ 382,409	\$ 387,200	\$ 391,992	\$ 396,784	\$ 401,575	\$ 406,367	\$ 411,159	\$ 415,950	\$ 420,742	\$ 425,534	\$ 430,325	\$ 435,117	\$ 406,367	
36	TOTAL CAPITAL. & LIAB.	\$ 1,180,045,180	\$ 1,165,122,288	\$ 1,168,163,858	\$ 1,170,150,952	\$ 1,177,785,848	\$ 1,181,461,551	\$ 1,191,251,991	\$ 1,193,882,590	\$ 1,200,306,210	\$ 1,206,348,812	\$ 1,212,835,143	\$ 1,216,839,319	\$ 1,235,093,524	\$ 1,192,252,867	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown: 12/31/2027  
 Projected Test Year:  
 Witness: G. Navo, B. Gilliam, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Assets	Beginning Balance	(1) Jan-27	(2) Feb-27	(3) Mar-27	(4) Apr-27	(5) May-27	(6) Jun-27	(7) Jul-27	(8) Aug-27	(9) Sep-27	(10) Oct-27	(11) Nov-27	(12) Dec-27	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	\$ 853,882,432	\$ 859,050,361	\$ 864,762,784	\$ 869,998,076	\$ 875,844,331	\$ 880,261,358	\$ 885,296,856	\$ 890,133,726	\$ 897,025,643	\$ 902,795,834	\$ 908,468,150	\$ 912,966,478	\$ 919,784,638	\$ 886,174,667	RATE BASE
2	GAS PLANT COMMON	9,021,441	9,040,161	9,049,521	9,076,881	9,094,161	9,122,241	32,927,156	33,133,490	33,208,784	33,294,878	33,360,812	33,470,666	35,385,920	22,245,085	RATE BASE
3	OPERATING LEASES	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	80,178	RATE BASE
4	CWIP-COMMON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	CWIP	27,765,258	27,984,851	28,200,042	28,438,499	28,597,473	28,719,970	28,947,658	29,163,089	29,383,007	29,353,149	29,599,873	29,817,950	30,183,191	28,934,924	RATE BASE
6	GAS PLANT ACQ. ADJ.	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
7	GOODWILL	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	RATE BASE
8	GROSS UTILITY PLANT	\$ 1,352,823,083	\$ 1,358,229,325	\$ 1,364,166,299	\$ 1,369,667,408	\$ 1,375,689,916	\$ 1,380,257,520	\$ 1,409,325,622	\$ 1,414,584,257	\$ 1,421,771,386	\$ 1,427,597,813	\$ 1,433,582,787	\$ 1,438,409,046	\$ 1,447,507,701	\$ 1,399,508,628	
9	ACCUM. PROVISION FOR DEPR.	\$ (212,686,429)	\$ (213,766,762)	\$ (214,961,021)	\$ (216,087,307)	\$ (217,329,317)	\$ (218,587,199)	\$ (219,678,329)	\$ (220,973,994)	\$ (222,049,819)	\$ (223,209,254)	\$ (224,333,161)	\$ (225,688,361)	\$ (226,597,004)	\$ (219,688,304)	RATE BASE
10	ACC. PROVISION FOR DEPR.- COMMON	(2,331,107)	(2,424,336)	(2,511,157)	(2,597,718)	(2,684,697)	(2,771,991)	(2,853,552)	(3,034,380)	(3,217,810)	(3,401,264)	(3,584,986)	(3,768,983)	(3,953,971)	(3,010,458)	RATE BASE
11	OPERATING LEASES	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	(59,071)	RATE BASE
12	ACQ. ADJ. AMORTIZATION	(16,001,995)	(16,062,153)	(16,122,311)	(16,182,469)	(16,242,627)	(16,302,785)	(16,362,943)	(16,423,100)	(16,483,258)	(16,543,416)	(16,603,574)	(16,663,732)	(16,723,890)	(16,362,943)	RATE BASE
13	NET PLANT	\$ 1,121,744,480	\$ 1,125,917,004	\$ 1,130,512,739	\$ 1,134,740,842	\$ 1,139,374,205	\$ 1,142,536,474	\$ 1,170,371,728	\$ 1,174,093,711	\$ 1,179,961,428	\$ 1,184,384,807	\$ 1,189,001,995	\$ 1,192,228,899	\$ 1,200,173,765	\$ 1,160,387,852	
14	INVESTMENT IN SUBSIDIARY CO.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
15	SINKING FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	NON UTILITY PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL PROPERTY & INVEST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
18	CASH	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	\$ 115,678	WORKING CAP.
19	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	CUST. ACCTS. REC.-GAS	28,553,914	23,693,671	24,072,900	22,557,303	25,867,912	25,186,970	27,919,565	27,159,485	28,711,453	27,096,308	28,099,795	30,247,249	28,639,715	26,754,326	WORKING CAP.
24	OTHER ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
25	MDSE,JOBING & OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	ACCUM. PROV. UNCOLLECT. ACCTS.	(752,700)	(1,014,164)	(1,040,093)	(1,126,590)	(1,163,176)	(1,194,896)	(1,194,896)	(1,226,211)	(1,257,003)	(619,081)	(654,169)	(688,464)	(755,641)	(975,930)	WORKING CAP.
27	RECEIVABLE ASSOC. COMPANIES	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	53,465,946	CAP. STRUCTURE
28	PLANT & OPER.MATERIAL & SUPPL.	513,013	612,949	597,873	597,873	597,873	597,873	595,155	548,748	522,846	514,529	515,017	515,017	515,017	552,992	WORKING CAP.
29	GAS STORED	567,700	515,790	586,270	573,641	562,517	580,306	561,756	551,011	535,651	561,312	574,277	574,514	569,918	562,866	WORKING CAP.
30	PREPAYMENTS	2,266,685	2,750,064	2,556,870	2,236,916	2,139,226	1,795,456	1,850,640	1,346,480	1,165,275	2,715,090	2,439,897	2,669,651	2,275,542	2,169,830	WORKING CAP.
31	ACCURED REVENUE	10,150,339	8,074,295	7,009,635	7,102,286	5,779,122	6,269,495	8,099,378	8,254,926	7,936,461	7,707,154	9,019,530	7,570,794	10,189,999	7,935,647	WORKING CAP.
32	MISC. CURRENT AND ACC. ASSETS	779,819	781,516	783,492	787,899	782,372	794,390	815,588	827,689	841,575	854,520	865,038	876,166	883,563	822,587	WORKING CAP.
33	TOTAL CURR. & ACCR. ASSETS	\$ 95,660,393	\$ 88,995,745	\$ 88,148,571	\$ 86,310,950	\$ 88,159,488	\$ 87,586,481	\$ 92,198,809	\$ 91,043,752	\$ 92,037,881	\$ 92,419,773	\$ 94,440,521	\$ 95,346,552	\$ 95,899,736	\$ 91,403,742	
34	OTHER REGULATORY ASSETS	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	\$ 175,982	WORKING CAP.
35	CLEARING ACCTS	140,831	293,585	322,656	217,169	144,801	143,004	73,406	195,057	155,341	141,620	(28,887)	(28,887)	141,351	147,006	WORKING CAP.
36	OTHER DEFERRED DEBITS	1,510,403	1,363,372	1,231,415	1,118,521	1,026,066	954,234	907,212	883,371	880,050	901,448	949,761	1,024,355	1,128,467	1,067,590	WORKING CAP.
37	UNAMORT. RATE CASE	4,215,262	4,145,008	4,074,753	4,004,499	3,934,245	3,863,990	3,793,736	3,723,481	3,653,227	3,582,973	3,512,718	3,442,464	3,372,210	3,793,736	WORKING CAP.
38	ACCUM DEF INC TAX	11,646,172	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	4,110,659	5,183,545	CAP. STRUCTURE
39	TOTAL DEFERRED CHARGES	\$ 17,688,651	\$ 10,088,607	\$ 9,915,466	\$ 9,626,830	\$ 9,391,752	\$ 9,247,869	\$ 9,060,995	\$ 9,088,551	\$ 8,975,259	\$ 8,912,682	\$ 8,135,726	\$ 8,140,066	\$ 16,509,717	\$ 10,367,859	
40	TOTAL ASSETS	\$ 1,235,093,524	\$ 1,225,001,356	\$ 1,228,576,776	\$ 1,230,678,623	\$ 1,236,925,445	\$ 1,239,370,825	\$ 1,271,631,532	\$ 1,274,226,014	\$ 1,280,974,568	\$ 1,285,717,262	\$ 1,291,578,242	\$ 1,295,715,517	\$ 1,312,583,218	\$ 1,262,159,454	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Capitalization & Liabilities	Beg. Balance	(1) Jan-27	(2) Feb-27	(3) Mar-27	(4) Apr-27	(5) May-27	(6) Jun-27	(7) Jul-27	(8) Aug-27	(9) Sep-27	(10) Oct-27	(11) Nov-27	(12) Dec-27	13 Month Average	REFERENCE
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	UNAPPROPRIATED RET. EARN.	27,798,618	29,119,499	30,087,408	30,848,921	31,472,917	31,928,613	32,668,301	32,841,052	33,094,639	33,388,165	33,753,623	33,908,998	34,441,037	31,950,138	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	TOTAL STOCKHOLDERS EQUITY	\$ 27,798,618	\$ 29,119,499	\$ 30,087,408	\$ 30,848,921	\$ 31,472,917	\$ 31,928,613	\$ 32,668,301	\$ 32,841,052	\$ 33,094,639	\$ 33,388,165	\$ 33,753,623	\$ 33,908,998	\$ 34,441,037	\$ 31,950,138	
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	LONG TERM NOTES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	ACCOUNTS PAYABLE	19,551,519	19,823,525	16,993,292	15,560,197	15,256,395	16,090,248	15,255,567	14,132,848	18,320,690	12,293,511	12,660,065	14,813,248	19,627,912	16,183,001	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	1,145,420,139	1,142,301,001	1,146,669,187	1,148,305,822	1,153,231,447	1,153,257,385	1,184,260,408	1,186,814,569	1,188,069,517	1,207,717,555	1,212,436,335	1,213,548,964	1,215,647,513	1,176,744,603	CAP. STRUCTURE
13	CUSTOMER DEPOSITS	7,465,547	7,477,890	7,490,233	7,502,576	7,514,919	7,527,263	7,539,606	7,551,949	7,564,292	7,576,635	7,588,978	7,601,321	7,613,664	7,539,606	CAP. STRUCTURE
14	AR REFUNDS PAYABLE	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	1,835,241	WORKING CAP.
15	TAXES ACCRUED-INCOME	(22,101,215)	(14,130,994)	(13,956,182)	(17,625,874)	(17,543,581)	(17,332,410)	(20,752,721)	(20,681,187)	(20,579,524)	(24,352,106)	(25,510,960)	(25,713,728)	(22,187,571)	(20,189,850)	WORKING CAP.
16	INTEREST ACCRUED	377,005	393,456	409,935	426,441	442,973	459,533	476,121	492,735	509,376	526,045	542,741	559,464	576,214	476,311	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	TAX COLLECTIONS PAYABLE	2,406,610	3,340,278	4,273,945	5,207,613	6,141,280	7,074,948	8,008,615	8,942,283	9,875,950	527,062	1,460,729	2,394,397	3,328,064	4,844,752	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	LEASE OBLIGATIONS NON-CAPITAL	21,273	18,008	15,471	12,921	10,361	7,788	5,204	2,608	31,746	29,167	26,574	23,971	21,356	17,419	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ 1,154,976,119	\$ 1,161,058,404	\$ 1,163,731,121	\$ 1,161,224,936	\$ 1,166,889,037	\$ 1,168,919,996	\$ 1,196,628,041	\$ 1,199,091,045	\$ 1,205,627,287	\$ 1,206,153,109	\$ 1,211,039,704	\$ 1,215,062,878	\$ 1,226,462,394	\$ 1,187,451,082	
24	CUSTOMER ADVANCES FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
25	OTHER DEFERRED CREDITS	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CHANGE	15,135,730	15,065,732	14,995,735	14,925,738	14,855,741	14,785,743	14,715,746	14,645,749	14,575,752	14,505,754	14,435,757	14,365,760	14,295,763	14,715,746	CAP. STRUCTURE
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	DEFERRED INCOME TAXES-PROPERTY	27,921,718	14,208,463	14,208,463	17,286,903	17,310,834	17,334,765	20,376,553	20,400,484	20,424,415	23,552,623	24,085,660	24,109,591	28,030,815	20,711,638	CAP. STRUCTURE
29	DEFERRED INCOME TAXES-OTHER	8,796,222	5,079,348	5,079,348	5,912,632	5,912,632	5,912,632	6,749,025	6,749,025	6,749,025	7,609,368	7,750,465	7,750,465	8,830,591	6,836,983	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 51,883,670	\$ 34,383,543	\$ 34,313,546	\$ 38,155,273	\$ 38,109,207	\$ 38,063,141	\$ 41,871,323	\$ 41,825,258	\$ 41,779,192	\$ 45,697,746	\$ 46,301,882	\$ 46,255,816	\$ 51,187,170	\$ 42,294,367	
31	LEASE OBLIGATIONS NON-CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	ACCRUED LIABILITY INSURANCE	435,117	439,909	444,700	449,492	454,284	459,075	463,867	468,659	473,450	478,242	483,034	487,825	492,617	463,867	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	TOTAL OPERATING RESERVES	\$ 435,117	\$ 439,909	\$ 444,700	\$ 449,492	\$ 454,284	\$ 459,075	\$ 463,867	\$ 468,659	\$ 473,450	\$ 478,242	\$ 483,034	\$ 487,825	\$ 492,617	\$ 463,867	
36	TOTAL CAPITAL. & LIAB.	\$ 1,235,093,524	\$ 1,225,001,356	\$ 1,228,576,776	\$ 1,230,678,623	\$ 1,236,925,445	\$ 1,239,370,825	\$ 1,271,631,532	\$ 1,274,226,014	\$ 1,280,974,568	\$ 1,285,717,262	\$ 1,291,578,242	\$ 1,296,715,517	\$ 1,312,583,218	\$ 1,262,159,454	



Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the projected test year

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Estimated Plant Balances For The Year Ending 12/31/2027

Line No.	A/C No.	Description	Beg. Balance	(1) Jan-27	(2) Feb-27	(3) Mar-27	(4) Apr-27	(5) May-27	(6) Jun-27	(7) Jul-27	(8) Aug-27	(9) Sep-27	(10) Oct-27	(11) Nov-27	(12) Dec-27	13 Month Average
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924	231,924
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462	2,682,462
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258	26,664,258
6	3641	LAND AND LAND RIGHTS	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723	8,990,723
7	3642	STRUCTURES AND IMPROVEMENTS	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093	218,093
8	3643	LNG PROCESS TERMINAL EQUIP	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488	271,488
9	3645	MEASURING AND REGULATING EQUIP	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905	35,905
10	3646	COMPRESSOR STATION EQUIP	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374	59,702,374
11	3671	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214	326,214
13	3741	LAND RIGHTS	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437	69,437
14	3743	RIGHT OF WAYS	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132
15	3750	STRUCTURES & IMPROVEMENTS	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399	335,399
16	3762	MAINS - STEEL (formerly account 3761)	128,458,409	128,648,097	128,771,506	128,926,520	128,948,285	129,002,931	129,217,605	129,235,678	129,404,708	129,541,604	129,741,687	129,793,688	130,084,637	129,213,489
17	3761	MAINS - PLASTIC (formerly account 3762)	215,919,545	216,304,487	216,580,881	216,920,680	216,964,960	217,096,103	217,552,438	217,592,477	217,950,693	218,063,882	218,479,761	218,604,884	219,255,438	217,483,556
18	376P	MAINS - PLASTIC - SAFE	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137	55,193,137
19	376R.1	MAINS - PLASTIC - NGFR	1,152,999	1,155,234	1,155,234	1,157,266	1,157,266	1,157,266	1,157,876	1,158,079	1,160,721	1,164,175	1,171,288	1,173,320	1,173,320	1,160,736
20	376R.2	MAINS - STEEL - NGFR	7,250,237	7,251,914	7,251,914	7,253,438	7,253,590	7,253,590	7,254,047	7,254,505	7,256,029	7,258,606	7,260,906	7,263,954	7,265,478	7,256,040
21	376S	MAINS - STEEL - SAFE	15,855,130	16,774,803	18,169,348	19,066,269	20,329,825	21,219,223	22,183,246	23,308,567	24,827,008	26,057,023	27,150,010	28,150,152	29,078,813	22,474,909
22	3780	MEAS & REG STATION EQUIP-GEN	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846	10,412,846
23	3790	MEAS & REG STATION EQUIP-GATE	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306	14,245,306
24	3802	SERVICES - STEEL (formerly account 3801)	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063	16,605,063
25	3801	SERVICES - PLASTIC (formerly account 3802)	133,608,778	134,241,267	134,654,347	135,433,345	136,659,010	137,045,292	137,045,292	137,045,292	137,417,998	138,350,645	139,076,400	139,841,822	140,934,200	137,242,324
26	380P	SERVICES - PLASTIC - SAFE	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875	25,909,875
27	380R.1	SERVICES - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558
30	3810	METERS	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962	27,092,962
31	3812	METERS MTU/DCU (formerly account 3811)	9,124,229	10,335,563	13,969,898	12,758,233	13,969,568	15,180,903	16,392,238	17,603,573	18,814,908	20,026,243	21,237,578	22,448,913	23,660,248	16,392,238
32	381S	METERS - SAFE	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732	381,732
33	3820	METER & REGULATOR INST.	7,068,493	7,112,922	7,153,470	7,191,131	7,234,453	7,272,339	7,350,094	7,386,694	7,431,200	7,524,862	7,551,399	7,573,116	7,653,317	7,346,422
34	3821	METER & REGULATOR INST. MTU/DCU	3,387,088	3,717,385	4,026,617	4,357,122	4,749,234	5,282,516	5,799,577	6,418,523	6,972,261	7,577,580	8,121,615	8,675,972	9,282,947	6,028,341
35	382S	METER & REGULATOR INST. SAFE	16,614,414	17,761,946	19,502,007	20,621,149	22,197,018	23,307,522	24,510,393	25,914,524	27,809,177	29,343,942	30,713,967	31,955,668	33,114,414	24,874,319
36	3830	HOUSE REGULATORS	10,358,733	10,539,214	10,663,245	10,817,447	10,836,822	10,893,528	11,102,086	11,119,360	11,284,244	11,366,183	11,560,008	11,614,758	11,907,758	11,081,799
37	3840	HOUSE REG-INST	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729	2,156,729
38	3850	IND MEAS & REG STAT EQUIP	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714	4,647,714
39	3860	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289	3,368,289
41	3890	LAND & LAND RIGHTS	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561	2,225,561
42	3892	LAND RIGHTS	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945	193,945
43	389S	LAND RIGHTS SAFE	721	721	721	721	721	721	721	721	721	721	721	721	721	721
44	3900	STRUCTURES & IMPROVEMENTS	18,173,900	18,178,018	18,178,224	18,183,375	18,183,375	18,184,679	18,203,350	18,216,394	18,218,728	18,218,728	18,218,728	18,224,497	18,228,824	18,200,832
45	3910	OFFICE FURN & EQUIPMENT	235,867	235,867	236,279	246,581	246,581	247,818	249,466	258,823	256,883	256,883	256,883	268,422	418,414	282,272
46	3911	COMPUTER AND PERIPHERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 39115)	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207	1,062,207
48	3913	OFFICE FURNITURE (formerly account 3910)	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582	1,280,582
49	3914	COMPUTER SOFTWARE (formerly account 39111)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3920	TRANSPORTATION EQUIPMENT	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388	60,388
52	3921	CARS	1,086,782	1,128,362	1,156,082	1,218,452	1,235,777	1,235,777	1,235,777	1,280,822	1,291,217	1,301,612	1,301,612	1,315,472	1,433,282	1,247,772
53	3922	LIGHT DUTY TRUCK/VAN	11,307,848	11,342,553	11,365,690	11,417,748	11									

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the historic base year + 1.

Type of Data Shown: Historic Base Year + 1  
Witness: B. Gilliam  
12/31/2026

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Rates	Beginning Balance	(1) Jan-26	(2) Feb-26	(3) Mar-26	(4) Apr-26	(5) May-26	(6) Jun-26	(7) Jul-26	(8) Aug-26	(9) Sep-26	(10) Oct-26	(11) Nov-26	(12) Dec-26	13 Month Average
1	3010	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	0.0%	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	0.0%	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	6.7%	(408,328)	(420,201)	(432,074)	(443,947)	(455,820)	(467,693)	(479,566)	(491,439)	(503,312)	(515,185)	(527,058)	(538,931)	(550,804)	(562,677)
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	5.0%	(2,101,607)	(2,206,417)	(2,311,227)	(2,416,037)	(2,520,847)	(2,625,657)	(2,730,467)	(2,835,277)	(2,940,087)	(3,044,897)	(3,149,707)	(3,254,517)	(3,359,327)	(3,464,137)
6	3641	LAND AND LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	2.0%	(1,550)	(1,663)	(1,776)	(1,889)	(2,002)	(2,114)	(2,227)	(2,339)	(2,452)	(2,565)	(2,677)	(2,790)	(2,903)	(3,016)
8	3643	LNG PROCESS TERMINAL EQUIP	2.0%	(7,418)	(7,870)	(8,322)	(8,775)	(9,228)	(9,680)	(10,133)	(10,585)	(11,038)	(11,490)	(11,943)	(12,395)	(12,848)	(13,301)
9	3645	MEASURING AND REGULATING EQUIP	2.0%	(1,528)	(1,586)	(1,646)	(1,705)	(1,765)	(1,825)	(1,885)	(1,945)	(2,005)	(2,064)	(2,124)	(2,184)	(2,244)	(2,304)
10	3646	COMPRESSOR STATION EQUIP	2.0%	(3,116,778)	(3,216,282)	(3,315,786)	(3,415,290)	(3,514,794)	(3,614,298)	(3,713,802)	(3,813,306)	(3,912,810)	(4,012,314)	(4,111,818)	(4,211,322)	(4,310,826)	(4,410,330)
11	3671	MAINS - STEEL	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	0.0%	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)
13	3741	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3743	RIGHT OF WAYS	2.3%	256	235	213	192	171	149	128	107	85	64	43	21	-	-
15	3750	STRUCTURES & IMPROVEMENTS	3.2%	1,612	(21,886)	(22,780)	(23,675)	(24,569)	(25,463)	(26,358)	(27,252)	(28,147)	(29,041)	(29,935)	(30,829)	(31,724)	(32,618)
16	3762	MAINS - STEEL (formerly account 3761)	2.3%	(72,228,012)	(59,656,113)	(59,795,528)	(59,934,944)	(60,074,359)	(60,213,774)	(60,353,189)	(60,492,604)	(60,632,019)	(60,771,434)	(60,910,849)	(61,050,264)	(61,189,679)	(61,329,094)
17	3761	MAINS - PLASTIC (formerly account 3762)	1.7%	(71,061,537)	(60,324,472)	(60,566,062)	(60,799,717)	(61,033,372)	(61,267,027)	(61,500,682)	(61,734,337)	(61,967,992)	(62,201,647)	(62,435,302)	(62,668,957)	(62,902,612)	(63,136,267)
18	376P	MAINS - PLASTIC - SAFE	1.7%	(811,958)	(877,039)	(952,032)	(1,028,041)	(1,104,068)	(1,180,103)	(1,256,138)	(1,332,173)	(1,408,208)	(1,484,243)	(1,560,278)	(1,636,313)	(1,712,348)	(1,788,383)
19	376R.1	MAINS - PLASTIC - NGFR	1.7%	(1,700)	(2,449)	(3,201)	(3,953)	(4,705)	(5,457)	(6,209)	(6,961)	(7,713)	(8,465)	(9,217)	(9,969)	(10,721)	(11,473)
20	376R.2	MAINS - STEEL - NGFR	2.3%	(146)	(300)	(457)	(614)	(771)	(928)	(1,085)	(1,242)	(1,399)	(1,556)	(1,713)	(1,870)	(2,027)	(2,184)
21	376S	MAINS - STEEL - SAFE	2.3%	150,833	160,006	169,179	178,352	187,525	196,698	205,871	215,044	224,217	233,390	242,563	251,736	260,909	270,082
22	3780	MEAS & REG STATION EQUIP-GEN	2.8%	(492,393)	(441,712)	(456,966)	(481,048)	(505,130)	(529,212)	(553,294)	(577,376)	(601,458)	(625,540)	(649,622)	(673,704)	(697,786)	(721,868)
23	3790	MEAS & REG STATION EQUIP-GATE	2.1%	(5,943,586)	(5,208,328)	(5,232,995)	(5,257,662)	(5,282,329)	(5,306,996)	(5,331,663)	(5,356,330)	(5,380,997)	(5,405,664)	(5,430,331)	(5,454,998)	(5,479,665)	(5,504,332)
24	3802	SERVICES - STEEL (formerly account 3801)	3.3%	(22,781,632)	(18,446,534)	(18,490,870)	(18,535,206)	(18,579,542)	(18,623,878)	(18,668,214)	(18,712,550)	(18,756,886)	(18,801,222)	(18,845,558)	(18,889,894)	(18,934,230)	(18,978,566)
25	3801	SERVICES - PLASTIC (formerly account 3802)	3.0%	(35,703,698)	(35,940,151)	(36,217,621)	(36,495,091)	(36,772,561)	(37,050,031)	(37,327,501)	(37,604,971)	(37,882,441)	(38,159,911)	(38,437,381)	(38,714,851)	(38,992,321)	(39,269,791)
26	380P	SERVICES - PLASTIC - SAFE	3.0%	(675,913)	(729,323)	(790,400)	(851,477)	(912,554)	(973,631)	(1,034,708)	(1,095,785)	(1,156,862)	(1,217,939)	(1,279,016)	(1,340,093)	(1,401,170)	(1,462,247)
27	380R.1	SERVICES - PLASTIC - NGFR	3.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	3.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	3.3%	161,236	161,188	161,139	161,091	161,043	160,994	160,946	160,898	160,850	160,801	160,753	160,705	160,656	160,608
30	3810	METERS	5.3%	(2,600,633)	(5,123,190)	(5,242,851)	(5,362,512)	(5,482,172)	(5,601,833)	(5,721,493)	(5,841,154)	(5,960,815)	(6,080,475)	(6,200,136)	(6,319,796)	(6,439,457)	(6,559,117)
31	3812	METERS MTU/DCU (formerly account 3811)	5.0%	20,131	(570,121)	(590,954)	(611,788)	(632,621)	(653,455)	(674,288)	(695,122)	(715,955)	(736,788)	(757,622)	(778,455)	(799,288)	(820,122)
32	381S	METERS - SAFE	5.3%	(84,665)	(84,871)	(86,557)	(88,243)	(89,929)	(91,615)	(93,301)	(94,987)	(96,673)	(98,359)	(100,045)	(101,731)	(103,417)	(105,103)
33	3820	METER & REGULATOR INST.	2.3%	1,407,222	692,480	720,920	748,360	775,800	803,240	830,680	858,120	885,560	913,000	940,440	967,880	995,320	1,022,760
34	3821	METER & REGULATOR INST. MTU/DCU	2.3%	3,000,367	2,378,836	2,443,283	2,515,469	2,587,655	2,659,841	2,732,027	2,804,213	2,876,399	2,948,585	3,020,771	3,092,957	3,165,143	3,237,329
35	382S	METER & REGULATOR INST. SAFE	2.3%	(40,794)	(41,013)	(43,432)	(49,186)	(57,085)	(65,004)	(72,923)	(80,842)	(88,761)	(96,680)	(104,599)	(112,518)	(120,437)	(128,356)
36	3830	HOUSE REGULATORS	2.4%	(952,072)	(788,179)	(743,327)	(708,475)	(673,623)	(638,771)	(603,919)	(569,067)	(534,215)	(499,363)	(464,511)	(429,659)	(394,807)	(359,955)
37	3840	HOUSE REG-INST	2.3%	(66,893)	(344,328)	(348,462)	(352,596)	(356,729)	(360,863)	(364,997)	(369,131)	(373,264)	(377,398)	(381,532)	(385,666)	(389,800)	(393,934)
38	3850	IND MEAS & REG STAT EQUIP	2.3%	(2,536,892)	(2,402,543)	(2,409,932)	(2,417,321)	(2,424,710)	(2,432,100)	(2,439,489)	(2,446,878)	(2,454,267)	(2,461,656)	(2,469,045)	(2,476,434)	(2,483,823)	(2,491,212)
39	3860	OTHER PROP ON CUST PREMISES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	2.7%	(823,258)	(871,483)	(878,437)	(885,391)	(892,344)	(899,298)	(906,252)	(913,205)	(920,159)	(927,113)	(934,067)	(941,020)	(947,974)	(954,928)
41	3890	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	3892	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	389S	LAND RIGHTS SAFE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	3900	STRUCTURES & IMPROVEMENTS	2.5%	(3,169,866)	(3,242,210)	(3,279,969)	(3,317,729)	(3,355,489)	(3,393,270)	(3,431,043)	(3,468,845)	(3,506,691)	(3,544,533)	(3,582,374)	(3,620,216)	(3,658,070)	(3,695,924)
45	3910	OFFICE FURN & EQUIPMENT	7.1%	(634,288)	(634,502)	(634,717)	(634,931)	(635,146)	(635,360)	(635,575)	(635,789)	(636,004)	(636,218)	(636,433)	(636,647)	(636,861)	(637,076)
46	3911	COMPUTER AND PERIPHERAL	0.0%	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 39115)	10.0%	106,221	97,369	88,517	79,666	70,814	61,962	53,110	44,259	35,407	26,555	17,703	8,852	-	-
48	3913	OFFICE FURNITURE (formerly account 3911)	5.0%	64,029	58,693	53,358	48,022	42,686	37,350	32,015	26,679	21,343	16,007	10,672	5,336	(0)	(0)
49	3914	COMPUTER SOFTWARE (formerly account 39111)	10.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	0.0%	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)
51	3920	TRANSPORTATION EQUIPMENT	0.0%	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)
52	3921	CARS	10.8%	(1,124,937)	(992,243)	(994,549)	(997,535)	(1,002,050)	(1,006,989)	(1,011,928)	(1,016,867)	(1,021,806)	(1,026,745)	(1,031,684)	(1,036,623)	(1,041,562)	(1,046,501)
53	3922	LIGHT DUTY TRUCK/VAN	5.2%	(3,167,088)	(2,847,822)	(2,884,305)	(2,911,063)	(2,950,462)	(2,994,724)	(3,039,028)	(3,083,332)	(3,127,636)	(3,171,940)	(3,216,244)	(3,260,548)	(3,304,852)	(3,349,156)
54	3923	HEAVY DUTY TRUCK/BOBTAIL	6.3%	(543,038)	(541,247)	(546,852)	(552,457)	(558,062)	(563,667)	(569,272)	(574,877)	(580,482)	(586,087)	(591,692)	(597,297)	(602,902)	(608,507)
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	1.8%	3,764	(32,915)	(33,177)	(33,439)	(33,701)	(33,963)	(34,225)	(34,487)	(34,749)	(35,011)	(35,273)	(35,535)	(35,797)	(36,059)
56	3930																

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Rates	Beginning Balance	(1) Jan-27	(2) Feb-27	(3) Mar-27	(4) Apr-27	(5) May-27	(6) Jun-27	(7) Jul-27	(8) Aug-27	(9) Sep-27	(10) Oct-27	(11) Nov-27	(12) Dec-27	13 Month Average
1	3010	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	0.0%	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	0.0%	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)	(211,795)
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	6.7%	(669,429)	(584,406)	(599,383)	(614,360)	(629,337)	(644,314)	(659,291)	(674,268)	(689,245)	(704,223)	(719,200)	(734,177)	(749,154)	(659,291)
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	5.0%	(3,388,673)	(3,499,774)	(3,610,875)	(3,721,976)	(3,833,077)	(3,944,178)	(4,055,279)	(4,166,380)	(4,277,481)	(4,388,582)	(4,499,683)	(4,610,785)	(4,721,886)	(4,055,279)
6	3641	LAND AND LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	2.0%	(2,903)	(3,266)	(3,630)	(3,993)	(4,357)	(4,720)	(5,084)	(5,447)	(5,811)	(6,174)	(6,538)	(6,901)	(7,265)	(5,084)
8	3643	LNG PROCESS TERMINAL EQUIP	2.0%	(12,848)	(13,300)	(13,753)	(14,205)	(14,658)	(15,110)	(15,563)	(16,015)	(16,468)	(16,920)	(17,373)	(17,825)	(18,277)	(15,563)
9	3645	MEASURING AND REGULATING EQUIP	2.0%	(2,244)	(2,304)	(2,364)	(2,424)	(2,483)	(2,543)	(2,603)	(2,663)	(2,723)	(2,783)	(2,842)	(2,902)	(2,962)	(2,603)
10	3646	COMPRESSOR STATION EQUIP	2.0%	(4,310,826)	(4,410,330)	(4,509,834)	(4,609,338)	(4,708,842)	(4,808,345)	(4,907,849)	(5,007,353)	(5,106,857)	(5,206,361)	(5,305,865)	(5,405,369)	(5,504,873)	(4,907,849)
11	3671	MAINS - STEEL	2.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	0.0%	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)
13	3741	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3743	RIGHT OF WAYS	2.3%	-	(21)	(43)	(64)	(85)	(107)	(128)	(149)	(171)	(192)	(213)	(235)	(256)	(128)
15	3750	STRUCTURES & IMPROVEMENTS	3.2%	(31,724)	(32,619)	(33,513)	(34,407)	(35,302)	(36,196)	(37,091)	(37,985)	(38,879)	(39,774)	(40,668)	(41,563)	(42,457)	(37,091)
16	3762	MAINS - STEEL (formerly account 3761)	2.3%	(55,301,987)	(55,411,839)	(55,569,699)	(55,705,077)	(55,936,540)	(56,144,407)	(56,237,341)	(56,472,016)	(56,598,207)	(56,747,823)	(56,852,278)	(57,063,588)	(57,103,185)	(56,241,844)
17	3761	MAINS - PLASTIC (formerly account 3762)	1.7%	(63,115,517)	(63,368,373)	(63,636,729)	(63,896,740)	(64,197,945)	(64,487,245)	(64,731,933)	(65,034,617)	(65,293,524)	(65,586,695)	(65,830,327)	(66,130,603)	(66,300,672)	(66,743,763)
18	376P	MAINS - PLASTIC - SAFE	1.7%	(1,726,121)	(1,804,311)	(1,882,502)	(1,960,692)	(2,038,882)	(2,117,072)	(2,195,263)	(2,273,453)	(2,351,643)	(2,429,834)	(2,508,024)	(2,586,214)	(2,664,404)	(2,195,263)
19	376R.1	MAINS - PLASTIC - NGFR	1.7%	(14,067)	(12,430)	(10,967)	(9,504)	(8,041)	(6,578)	(5,115)	(3,652)	(2,189)	(744)	(121)	(32)	(16)	(16)
20	376R.2	MAINS - STEEL - NGFR	2.3%	(2,106)	(16,002)	(29,902)	(43,801)	(57,704)	(71,607)	(85,510)	(99,414)	(113,318)	(127,225)	(141,138)	(155,054)	(168,977)	(85,510)
21	376S	MAINS - STEEL - SAFE	2.3%	227,029	215,857	212,846	196,763	186,609	166,242	145,716	126,712	113,766	91,883	64,884	33,631	(9,919)	137,001
22	3780	MEAS & REG STATION EQUIP-GEN	2.8%	(699,503)	(723,800)	(748,096)	(772,393)	(796,690)	(820,986)	(845,283)	(869,579)	(893,876)	(918,173)	(942,469)	(966,766)	(991,063)	(845,283)
23	3790	MEAS & REG STATION EQUIP-GATE	2.1%	(5,481,763)	(5,506,692)	(5,531,622)	(5,556,551)	(5,581,480)	(5,606,410)	(5,631,339)	(5,656,268)	(5,681,197)	(5,706,127)	(5,731,056)	(5,755,985)	(5,780,915)	(5,631,339)
24	3802	SERVICES - STEEL (formerly account 3801)	3.3%	(18,947,510)	(18,993,174)	(19,038,837)	(19,084,501)	(19,130,165)	(19,175,829)	(19,221,493)	(19,267,157)	(19,312,821)	(19,358,485)	(19,404,149)	(19,449,813)	(19,495,477)	(19,221,493)
25	3801	SERVICES - PLASTIC (formerly account 3802)	3.0%	(38,862,623)	(39,133,079)	(39,427,167)	(39,685,512)	(39,900,914)	(40,203,740)	(40,530,300)	(40,851,908)	(41,101,721)	(41,374,658)	(41,661,476)	(41,994,628)	(42,344,447)	(40,530,300)
26	380P	SERVICES - PLASTIC - SAFE	3.0%	(1,427,171)	(1,491,946)	(1,556,720)	(1,621,495)	(1,686,270)	(1,751,044)	(1,815,819)	(1,880,594)	(1,945,368)	(2,010,143)	(2,074,918)	(2,139,693)	(2,204,467)	(1,815,819)
27	380R.1	SERVICES - PLASTIC - NGFR	3.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	3.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	3.3%	160,560	160,608	160,512	160,512	160,463	160,415	160,367	160,318	160,270	160,222	160,174	160,125	160,077	160,367
30	3810	METERS	5.3%	(6,439,457)	(6,559,117)	(6,678,778)	(6,798,439)	(6,918,099)	(7,037,760)	(7,157,420)	(7,277,081)	(7,396,742)	(7,516,402)	(7,636,063)	(7,755,723)	(7,875,384)	(7,157,420)
31	3812	METERS MTU/DCU (formerly account 3811)	5.0%	53,325	273,302	488,232	698,115	902,951	1,107,740	1,297,481	1,487,175	1,671,922	1,851,422	2,025,974	2,195,479	2,359,937	1,262,150
32	3815	METERS - SAFE	5.0%	(103,417)	(105,103)	(106,789)	(108,475)	(110,161)	(111,847)	(113,533)	(115,219)	(116,905)	(118,591)	(120,277)	(121,963)	(123,649)	(113,533)
33	3820	METER & REGULATOR INST.	2.3%	881,711	881,778	880,567	878,396	877,887	875,629	885,515	882,120	896,576	890,281	882,465	892,523	883,699	883,699
34	3821	METER & REGULATOR INST. MTU/DCU	2.3%	3,455,068	3,575,205	3,686,632	3,805,623	3,947,599	4,142,945	4,331,050	4,567,224	4,757,213	4,975,915	5,169,963	5,366,924	5,582,986	4,111,874
35	382S	METER & REGULATOR INST. SAFE	2.3%	(217,610)	(249,544)	(283,498)	(320,877)	(360,401)	(402,945)	(444,596)	(487,247)	(530,000)	(576,753)	(623,506)	(670,259)	(717,012)	(466,096)
36	3830	HOUSE REGULATORS	2.4%	(641,207)	(622,103)	(615,815)	(603,118)	(620,478)	(629,640)	(605,410)	(623,803)	(609,661)	(614,151)	(594,117)	(605,157)	(563,738)	(611,415)
37	3840	HOUSE REG-INST	2.3%	(389,799)	(393,933)	(398,067)	(402,200)	(406,334)	(410,468)	(414,601)	(418,735)	(422,869)	(427,003)	(431,136)	(435,270)	(439,404)	(414,601)
38	3850	IND MEAS & REG STAT EQUIP	2.3%	(2,494,956)	(2,503,903)	(2,512,850)	(2,521,797)	(2,530,743)	(2,539,690)	(2,548,637)	(2,557,584)	(2,566,531)	(2,575,478)	(2,584,425)	(2,593,371)	(2,602,318)	(2,548,637)
39	3860	OTHER PROP ON CUST PREMISES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	2.7%	(942,812)	(950,391)	(957,970)	(965,548)	(973,127)	(980,706)	(988,284)	(995,863)	(1,003,442)	(1,011,020)	(1,018,599)	(1,026,178)	(1,033,756)	(988,284)
41	3890	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	3892	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	389S	LAND RIGHTS SAFE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	3900	STRUCTURES & IMPROVEMENTS	2.5%	(3,658,070)	(3,695,932)	(3,733,803)	(3,771,674)	(3,809,556)	(3,847,438)	(3,885,323)	(3,923,247)	(3,961,198)	(3,999,153)	(4,037,109)	(4,075,065)	(4,113,032)	(3,885,431)
45	3910	OFFICE FURN & EQUIPMENT	7.1%	(638,762)	(640,158)	(641,553)	(642,951)	(644,410)	(645,869)	(647,336)	(648,812)	(650,312)	(651,832)	(653,352)	(654,872)	(656,400)	(647,437)
46	3911	COMPUTER AND PERIPHERAL	0.0%	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	10.0%	-	(8,852)	(17,703)	(26,555)	(35,407)	(44,259)	(53,110)	(61,962)	(70,814)	(79,666)	(88,517)	(97,369)	(106,221)	(53,110)
48	3913	OFFICE FURNITURE (formerly account 3910)	5.0%	(0)	(5,336)	(10,672)	(16,007)	(21,343)	(26,679)	(32,015)	(37,350)	(42,686)	(48,022)	(53,358)	(58,693)	(64,029)	(32,015)
49	3914	COMPUTER SOFTWARE (formerly account 39111)	10.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	0.0%	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)	(1,303,851)
51	3920	TRANSPORTATION EQUIPMENT	0.0%	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)	(282,337)
52	3921	CARS	10.8%	(1,049,209)	(1,058,990)	(1,069,146)	(1,079,550)	(1,090,516)	(1,101,638)	(1,112,760)	(1,123,882)	(1,135,410)	(1,147,031)	(1,158,745)	(1,170,460)	(1,182,299)	(1,113,818)
53	3922	LIGHT DUTY TRUCK/VAN	5.2%	(3,021,218)	(3,057,800)	(3,096,672)	(3,139,295)	(3,179,598)	(3,223,137)	(3,272,677)	(3,308,763)	(3,355,361)	(3,401,996)	(3,451,774)	(3,497,412)	(3,512,053)	(3,269,520)
54	3923	HEAVY DUTY TRUCK/BOBTAIL	6.3%	(611,324)	(619,902)	(628,698)	(637,640)	(646,909)	(656,269)	(665,629)	(674,989)	(684,385)	(694,236)	(703,942)	(713,647)	(723,426)	(666,246)
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	1.8%	(35,795)	(36,318)	(36,956)	(37,600)	(38,241)	(38,900)	(39,567)	(40,242)	(40,925)	(41,615)	(42,312)	(43,017)	(43,730)	(37,365)
56	3930	STORES EQUIP	3.8%	(4,405)	(4,571)	(4,737)	(4,904)	(5,086)	(5,269)	(5,454)	(5,642)	(5,836)	(6,035)	(6,234)	(6,433)	(6,651)	(5,481)
57	3940	TOOLS, SHOP, GARAGE EQUIP	6.7%	(475,562)	(481,411)	(487,260)	(493,111)	(499,016)	(504,921)	(510,833)	(516,753)	(522,695)	(528,655)	(534,614)	(540,573)	(546,593)	(510,923)
58	3941	NATURAL GAS VEHICLE EQUIP	4.1%	(1,055,292)	(1,063,255)	(1,072,357)	(1,080,890)	(1,089,422)	(1,097,955)	(1,106,488)	(1,115,020)	(1,123,553)	(1,132,086)	(1,140,618)	(1,149,151)	(1,157,684)	(1,106,488)
59	383R	HOUSE REGULATORS-RELOCATIONS	2.4%	(81)	(4,738)	(9,396)	(14,055)	(18,712)	(23,377)	(28,038)	(32,700)	(37,362)	(42,026)	(46,694)	(51,361)	(56,041)	(28,045)
60	3960	POWER OPERATED EQUIPMENT	6.5%	(112,869)	(114,377)	(115,884)	(117,392)	(118,900)	(120,407)	(121,915)	(123,423)	(124,931)	(126,438)	(127,946)	(129,454)	(130,961)	(121,915)
61	3970	COMMUNICATION EQUIPMENT	7.7%	(513,882)	(522,66												

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the historic base year + 1.

Type of Data Shown:  
 Historic Base YR + 1: 12/31/2026  
 Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	13 Month Average
1		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Note: Amortization accounts (3030, 3031 & 3032 - Miscellaneous Intangible Plant) have been included on schedule G1-11

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Beginning Balance	(1) Jan-27	(2) Feb-27	(3) Mar-27	(4) Apr-27	(5) May-27	(6) Jun-27	(7) Jul-27	(8) Aug-27	(9) Sep-27	(10) Oct-27	(11) Nov-27	(12) Dec-27	13 Month Average
1		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Amortization accounts (3030, 3031 & 3032 - Miscellaneous Intangible Plant) have been included on schedule G1-12

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year + 1 segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown: Historic Base YR + 1: 12/31/2026  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	13 Month Average
1	3010	ORGANIZATION	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966
2	3890	LAND	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969
3	3900	STRUCTURES & IMPROVEMENTS	12,812,253	12,812,253	13,436,297	13,623,797	13,811,297	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,814,986
4	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492
5	3910	OFFICE FURN & EQUIPMENT	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	18,646,414
6	3911	COMPUTER AND PERIPHERALS	628,807	628,807	628,807	628,807	628,807	628,807	628,807	663,808	663,808	663,808	663,808	663,808	663,808	647,654
7	3912	COMPUTER HARDWARE	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,431,446	2,487,216
8	3913	OFFICE FURN & EQUIPMENT	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104
9	3914	SYSTEM SOFTWARE	3,777,142	3,793,809	3,810,476	5,398,890	5,415,556	5,432,223	5,448,890	5,465,556	5,482,223	6,398,891	6,415,557	6,432,224	7,286,895	5,427,564
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3915	SYSTEM SOFTWARE ALLOC	24,958	24,958	24,958	24,958	24,958	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,030,212
12	3920	TRANS EQUIPMENT (Parent)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3920	TRANS EQUIPMENT (Skipjack)	2,316,318	2,316,318	2,316,318	2,316,318	2,316,318	2,456,318	2,456,318	3,226,318	3,291,318	3,291,318	3,431,318	3,491,318	3,556,318	2,829,395
14	3970	COMPUTER EQUIPMENT	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101
15		TOTAL	\$ 25,021,418	\$ 25,038,085	\$ 25,678,796	\$ 27,454,710	\$ 27,658,876	\$ 29,450,149	\$ 29,501,817	\$ 30,288,483	\$ 30,370,150	\$ 31,286,818	\$ 31,443,484	\$ 31,520,151	\$ 50,830,378	\$ 30,426,409

Line No.	A/C No.	Description	13 Month Average	Utility %	13 Month Avg. Utility	Method of Allocation
16	3010	ORGANIZATION	\$ 5,966	18.00%	\$ 1,074	DISTRIGAS
17	3890	LAND	690,969	18.00%	124,374	DISTRIGAS
18	3900	STRUCTURES & IMPROVEMENTS	13,814,986	18.00%	2,450,697	DISTRIGAS
19	3901	LEASEHOLD IMPROVEMENTS	421,492	18.00%	75,869	DISTRIGAS
20	3910	OFFICE FURN & EQUIPMENT	2,339,751	18.00%	421,155	DISTRIGAS
21	3911	COMPUTER AND PERIPHERALS	647,654	18.00%	116,578	DISTRIGAS
22	3912	COMPUTER HARDWARE	2,487,216	18.00%	447,699	DISTRIGAS
23	3913	OFFICE FURN & EQUIPMENT	469,104	18.00%	84,439	DISTRIGAS
24	3914	SYSTEM SOFTWARE	5,427,564	18.00%	976,962	DISTRIGAS
25	3914	SYSTEM SOFTWARE - ERP	-	19.98%	-	DISTRIGAS
26	3915	SYSTEM SOFTWARE ALLOC	1,030,212	18.00%	185,438	DISTRIGAS
27	3920	TRANS EQUIPMENT (Parent)	-	18.00%	-	DISTRIGAS
28	3920	TRANS EQUIPMENT (Skipjack)	2,829,395	14.40%	407,433	DISTRIGAS
29	3970	COMPUTER EQUIPMENT	462,101	18.00%	83,178	DISTRIGAS
30		Utility % Shift in Base Year +1			(19,212)	
31		TOTAL	\$ 30,426,409		\$ 5,355,683	

Note A: The company has not included CWIP for Common plant. ERP earns AFUDC and, as such, there would be a net \$0 impact on rate base following the adjustment to remove AFUDC.

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
 Historic Base YR + 1: 12/31/2026  
 Witness: B. Gilliam

Line No.	A/C No.	Description & Address	13-Month Average			Accumulated Depreciation/Amortization			Method of Allocation
			Utility	Plant Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
<b>Land and Land Rights</b>									
1	3890	HQ - 208 Wildlight Ave, Yulee FL 32097	\$ 107,434	\$ 489,424	\$ 596,858	\$ -	\$ -	\$ -	DISTRIGAS
2	3890	Customer Care - 32145 Beaver Run Dr, Salisbury, MD 21804	16,940	77,171	94,111	-	-	-	DISTRIGAS
3	3890	TOTAL	\$ 124,374	\$ 566,595	\$ 690,969	\$ -	\$ -	\$ -	
<b>Structures and Improvements</b>									
4	3900	Reg. Office - 500 Energy Lane, Dover DE, 19901	\$ 951,647	\$ 4,335,283	\$ 5,286,930	\$ (258,987)	\$ (1,179,829)	\$ (1,438,816)	DISTRIGAS
5	3900	Customer Care - 32145 Beaver Run Dr, Salisbury, MD 21804	124,352	566,494	690,846	(84,372)	(384,362)	(468,734)	DISTRIGAS
6	3900	HQ - 208 Wildlight Ave, Yulee FL 32097	1,374,698	6,262,512	7,637,210	(207,783)	(946,568)	(1,154,351)	DISTRIGAS
7	3900	TOTAL	\$ 2,450,697	\$ 11,164,289	\$ 13,614,986	\$ (551,142)	\$ (2,510,758)	\$ (3,061,900)	

Supporting Schedules: G-6 p. 1

Recap Schedules: G-1 p. 15

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Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2026  
Witness: B. Gilliam

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Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the projected test year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: B. Gilliam, M. Galtman

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	13 Month Average
1	3010	ORGANIZATION	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966
2	3890	LAND	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969
3	3900	STRUCTURES & IMPROVEMENTS	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,812,365	13,822,787	13,822,787	13,822,787	13,822,787	13,822,787	13,822,787	13,811,977
4	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492
5	3910	OFFICE FURN & EQUIPMENT	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	18,646,414	19,382,260
6	3911	COMPUTER AND PERIPHERALS	663,808	663,808	663,808	663,808	663,808	663,808	663,808	663,808	663,808	663,808	663,808	663,808	663,808	667,654
7	3912	COMPUTER HARDWARE	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,156,450	3,173,758
8	3913	OFFICE FURN & EQUIPMENT	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104
9	3914	SYSTEM SOFTWARE	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,286,895	7,719,891
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	119,087,483	119,417,483	119,747,483	120,077,483	120,407,483	120,737,483	121,067,483	64,657,106
11	391S	SYSTEM SOFTWARE ALLOC	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496	1,658,496
12	3920	TRANS EQUIPMENT (Parent)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3920	TRANS EQUIPMENT (Skipjack)	3,556,318	3,686,318	3,751,318	3,941,318	4,061,318	4,256,318	4,321,318	5,296,318	5,361,318	5,501,318	5,806,318	5,806,318	5,806,318	4,680,549
14	3970	COMPUTER EQUIPMENT	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101	462,101
15		TOTAL	\$ 50,830,378	\$ 50,960,379	\$ 51,025,379	\$ 51,215,379	\$ 51,335,379	\$ 51,530,379	\$ 170,693,284	\$ 171,998,284	\$ 172,393,284	\$ 172,863,284	\$ 173,193,284	\$ 173,828,284	\$ 184,432,284	\$ 117,407,635
			13 Month Average	Utility %	13 Month Avg. Utility	Method of Allocation										
16	3010	ORGANIZATION	\$ 5,966	18.00%	\$ 1,074	DISTRIGAS										
17	3890	LAND	690,969	18.00%	124,374	DISTRIGAS										
18	3900	STRUCTURES & IMPROVEMENTS	13,811,977	18.00%	2,487,236	DISTRIGAS										
19	3901	LEASEHOLD IMPROVEMENTS	421,492	18.00%	75,869	DISTRIGAS										
20	3910	OFFICE FURN & EQUIPMENT	19,382,260	18.00%	3,488,807	DISTRIGAS										
21	3911	COMPUTER AND PERIPHERALS	667,654	18.00%	120,178	DISTRIGAS										
22	3912	COMPUTER HARDWARE	3,173,758	18.00%	571,277	DISTRIGAS										
23	3913	OFFICE FURN & EQUIPMENT	469,104	18.00%	84,439	DISTRIGAS										
24	3914	SYSTEM SOFTWARE	7,320,202	18.00%	1,317,636	DISTRIGAS										
25	3914	SYSTEM SOFTWARE - ERP	64,657,106	19.98%	12,918,490	DISTRIGAS										
26	391S	SYSTEM SOFTWARE ALLOC	1,658,496	18.00%	298,529	DISTRIGAS										
27	3920	TRANS EQUIPMENT (Parent)	-	18.00%	-	DISTRIGAS										
28	3920	TRANS EQUIPMENT (Skipjack)	4,680,549	14.40%	673,999	DISTRIGAS										
29	3970	COMPUTER EQUIPMENT	462,101	18.00%	83,178	DISTRIGAS										
30		TOTAL	\$ 117,407,635		\$ 22,245,085											

Supporting Schedules: G-1 p. 15, G-1 p. 19, G-6 p. 1

Recap Schedules: G-1 p. 7

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: B. Gilliam

Line No.	A/C No.	Description & Address	13-Month Average						Method of Allocation
			Utility	Plant Non-Utility	TOTAL	Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
<b>Land and Land Rights</b>									
1	3890	HQ - 208 Wildlight Ave, Yulee FL 32097	\$ 107,434	\$ 489,424	\$ 596,858	\$ -	\$ -	\$ -	DISTRIGAS
2	3890	Customer Care - 32145 Beaver Run Dr, Salisbury, MD 21804	16,940	77,171	94,111	-	-	-	DISTRIGAS
3	3890	TOTAL	\$ 124,374	\$ 566,595	\$ 690,969	\$ -	\$ -	\$ -	
<b>Structures and Improvements</b>									
4	3900	Reg. Office - 500 Energy Lane, Dover DE, 19901	\$ 988,186	\$ 4,501,735	\$ 5,489,921	\$ (290,848)	\$ (1,324,973)	\$ (1,615,820)	DISTRIGAS
5	3900	Customer Care - 32145 Beaver Run Dr, Salisbury, MD 21804	124,352	566,494	690,846	(86,993)	(396,303)	(483,296)	DISTRIGAS
6	3900	HQ - 208 Wildlight Ave, Yulee FL 32097	1,374,698	6,262,512	7,637,210	(240,004)	(1,093,352)	(1,333,357)	DISTRIGAS
7	3900	TOTAL	\$ 2,487,236	\$ 11,330,741	\$ 13,817,977	\$ (617,845)	\$ (2,814,628)	\$ (3,432,473)	

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Florida Public Service Commission

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

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Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule g-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2026  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	13 Month Average
1	3010	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)
2	3890	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3900	STRUCTURES & IMPROVEMENTS	(2,887,924)	(2,913,193)	(2,938,701)	(2,967,673)	(2,997,688)	(3,028,744)	(3,059,800)	(3,090,856)	(3,121,912)	(3,152,969)	(3,184,024)	(3,215,081)	(3,246,136)	(3,061,900)
4	3901	LEASEHOLD IMPROVEMENTS	(322,119)	(325,668)	(329,217)	(332,766)	(336,315)	(339,864)	(343,413)	(346,962)	(350,511)	(354,060)	(357,610)	(361,159)	(364,708)	(343,413)
5	3910	OFFICE FURN & EQUIPMENT	(622,303)	(630,810)	(639,318)	(647,825)	(656,332)	(664,840)	(673,347)	(681,854)	(690,361)	(698,869)	(707,376)	(715,883)	(724,391)	(673,347)
6	3911	COMPUTER AND PERIPHERALS	(469,182)	(478,606)	(487,781)	(496,956)	(506,131)	(515,305)	(520,669)	(526,817)	(532,964)	(538,511)	(543,521)	(548,417)	(553,312)	(516,736)
7	3912	COMPUTER HARDWARE	(1,433,233)	(1,475,454)	(1,517,674)	(1,559,894)	(1,602,114)	(1,644,239)	(1,685,835)	(1,725,773)	(1,765,112)	(1,801,841)	(1,836,181)	(1,868,608)	(1,899,642)	(1,678,123)
8	3913	OFFICE FURN & EQUIPMENT	202,613	196,394	190,174	183,954	177,735	171,515	165,296	159,076	152,856	146,637	140,417	134,197	127,978	165,296
9	3914	SYSTEM SOFTWARE	(2,315,495)	(2,474,135)	(2,614,445)	(2,755,217)	(2,940,112)	(3,125,470)	(3,311,290)	(3,497,574)	(3,684,321)	(3,871,530)	(4,084,203)	(4,289,347)	(4,494,954)	(3,342,930)
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	391S	SYSTEM SOFTWARE ALLOC	(24,083)	(44,430)	(44,627)	(44,824)	(44,982)	(44,982)	(72,208)	(99,433)	(126,659)	(153,885)	(181,110)	(208,336)	(235,562)	(101,932)
12	3920	TRANS EQUIPMENT (Parent)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3920	TRANS EQUIPMENT (Skipjack)	(948,667)	(1,011,532)	(1,058,362)	(1,105,192)	(1,151,190)	(1,197,187)	(1,245,518)	(1,293,850)	(1,355,014)	(1,416,253)	(1,477,491)	(1,541,063)	(1,605,635)	(1,262,073)
14	3970	COMPUTER EQUIPMENT	(245,411)	(247,409)	(249,408)	(251,406)	(253,405)	(255,403)	(257,402)	(259,401)	(261,399)	(263,398)	(265,396)	(267,395)	(269,393)	(257,402)
15		TOTAL	<u>\$ (9,071,771)</u>	<u>\$ (9,410,811)</u>	<u>\$ (9,695,325)</u>	<u>\$ (9,983,766)</u>	<u>\$ (10,316,501)</u>	<u>\$ (10,650,485)</u>	<u>\$ (11,010,154)</u>	<u>\$ (11,369,210)</u>	<u>\$ (11,740,964)</u>	<u>\$ (12,110,645)</u>	<u>\$ (12,502,462)</u>	<u>\$ (12,887,058)</u>	<u>\$ (13,271,722)</u>	<u>\$ (11,078,529)</u>
			13 Month Average	Utility %	13 Month Avg. Utility	Method of Allocation										
16	3010	ORGANIZATION	\$ (5,966)	18.00%	\$ (1,074)	DISTRIGAS										
17	3890	LAND	-	18.00%	-	DISTRIGAS										
18	3900	STRUCTURES & IMPROVEMENTS	(3,061,900)	18.00%	(551,142)	DISTRIGAS										
19	3901	LEASEHOLD IMPROVEMENTS	(343,413)	18.00%	(61,814)	DISTRIGAS										
20	3910	OFFICE FURN & EQUIPMENT	(673,347)	18.00%	(121,202)	DISTRIGAS										
21	3911	COMPUTER AND PERIPHERALS	(516,736)	18.00%	(93,013)	DISTRIGAS										
22	3912	COMPUTER HARDWARE	(1,678,123)	18.00%	(302,062)	DISTRIGAS										
23	3913	OFFICE FURN & EQUIPMENT	165,296	18.00%	29,753	DISTRIGAS										
24	3914	SYSTEM SOFTWARE	(3,342,930)	18.00%	(601,727)	DISTRIGAS										
25	3914	SYSTEM SOFTWARE - ERP	-	19.98%	-	DISTRIGAS										
26	391S	SYSTEM SOFTWARE ALLOC	(101,932)	18.00%	(18,348)	DISTRIGAS										
27	3920	TRANS EQUIPMENT (Parent)	-	18.00%	-	DISTRIGAS										
28	3920	TRANS EQUIPMENT (Skipjack)	(1,262,073)	14.40%	(181,739)	DISTRIGAS										
29	3970	COMPUTER EQUIPMENT	(257,402)	18.00%	(46,332)	DISTRIGAS										
30		Utility % Shift in Base Year +1			6,873											
31		TOTAL	<u>\$ (11,078,529)</u>		<u>\$ (1,941,827)</u>											

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule g-1, page 18 of 28, for depreciation/amortization reserve balances for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: B. Gilliam, M. Galman

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	13 Month Average
1	3010	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)
2	3890	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3900	STRUCTURES & IMPROVEMENTS	(3,246,136)	(3,277,193)	(3,308,249)	(3,339,305)	(3,370,361)	(3,401,417)	(3,432,473)	(3,463,529)	(3,494,585)	(3,525,641)	(3,556,697)	(3,587,754)	(3,618,809)	(3,432,473)
4	3901	LEASEHOLD IMPROVEMENTS	(364,708)	(368,257)	(371,806)	(375,355)	(378,904)	(382,453)	(386,002)	(389,551)	(393,100)	(396,649)	(400,198)	(403,747)	(407,296)	(386,002)
5	3910	OFFICE FURN & EQUIPMENT	(724,391)	(880,111)	(1,035,831)	(1,191,551)	(1,347,271)	(1,502,992)	(1,658,712)	(1,814,432)	(1,970,152)	(2,125,873)	(2,281,593)	(2,437,313)	(2,593,033)	(1,658,712)
6	3911	COMPUTER AND PERIPHERALS	(553,312)	(558,208)	(563,104)	(567,999)	(572,895)	(577,791)	(582,686)	(587,582)	(592,477)	(597,373)	(602,269)	(607,164)	(612,060)	(582,686)
7	3912	COMPUTER HARDWARE	(1,899,642)	(1,940,748)	(1,978,360)	(2,014,937)	(2,051,297)	(2,087,811)	(2,124,003)	(2,160,037)	(2,195,991)	(2,231,793)	(2,267,508)	(2,303,223)	(2,338,853)	(2,122,631)
8	3913	OFFICE FURN & EQUIPMENT	127,978	121,758	115,539	109,319	103,099	96,880	90,660	84,441	78,221	72,001	65,782	59,562	53,342	90,660
9	3914	SYSTEM SOFTWARE	(4,494,954)	(4,689,202)	(4,849,613)	(5,010,023)	(5,170,433)	(5,330,843)	(5,457,124)	(5,583,406)	(5,709,687)	(5,835,968)	(5,960,428)	(6,084,888)	(6,209,348)	(5,414,301)
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3915	SYSTEM SOFTWARE ALLOC	(235,562)	(262,787)	(290,013)	(317,238)	(344,464)	(371,690)	(398,915)	(426,141)	(453,367)	(480,592)	(507,818)	(535,044)	(562,269)	(398,915)
12	3920	TRANS EQUIPMENT (Parent)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3920	TRANS EQUIPMENT (Skipjack)	(1,605,635)	(1,670,534)	(1,737,600)	(1,804,156)	(1,873,878)	(1,945,601)	(2,020,573)	(2,096,629)	(2,188,935)	(2,279,701)	(2,372,800)	(2,465,899)	(2,564,081)	(2,048,156)
14	3970	COMPUTER EQUIPMENT	(269,393)	(271,392)	(273,390)	(275,389)	(277,387)	(279,386)	(281,384)	(283,383)	(285,382)	(287,380)	(289,379)	(291,377)	(293,376)	(281,384)
15		TOTAL	\$ (13,271,722)	\$ (13,802,640)	\$ (14,298,392)	\$ (14,792,600)	\$ (15,289,757)	\$ (15,789,070)	\$ (16,257,179)	\$ (17,222,413)	\$ (18,205,192)	\$ (19,187,654)	\$ (20,171,914)	\$ (21,157,551)	\$ (22,149,561)	\$ (17,045,819)
			13 Month Average	Utility %	13 Month Avg. Utility	Method of Allocation										
16	3010	ORGANIZATION	\$ (5,966)	18.00%	\$ (1,074)	DISTRIGAS										
17	3890	LAND	-	18.00%	-	DISTRIGAS										
18	3900	STRUCTURES & IMPROVEMENTS	(3,432,473)	18.00%	(617,845)	DISTRIGAS										
19	3901	LEASEHOLD IMPROVEMENTS	(386,002)	18.00%	(69,480)	DISTRIGAS										
20	3910	OFFICE FURN & EQUIPMENT	(1,658,712)	18.00%	(298,568)	DISTRIGAS										
21	3911	COMPUTER AND PERIPHERALS	(582,686)	18.00%	(104,884)	DISTRIGAS										
22	3912	COMPUTER HARDWARE	(2,122,631)	18.00%	(382,074)	DISTRIGAS										
23	3913	OFFICE FURN & EQUIPMENT	90,660	18.00%	16,319	DISTRIGAS										
24	3914	SYSTEM SOFTWARE	(5,414,301)	18.00%	(974,574)	DISTRIGAS										
25	3914	SYSTEM SOFTWARE - ERP	-	19.98%	(160,889)	DISTRIGAS										
26	3915	SYSTEM SOFTWARE ALLOC	(398,915)	18.00%	(71,805)	DISTRIGAS										
27	3920	TRANS EQUIPMENT (Parent)	-	18.00%	-	DISTRIGAS										
28	3920	TRANS EQUIPMENT (Skipjack)	(2,048,156)	14.40%	(294,934)	DISTRIGAS										
29	3970	COMPUTER EQUIPMENT	(281,384)	18.00%	(50,649)	DISTRIGAS										
30		TOTAL	\$ (17,045,819)		\$ (3,010,458)											

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the historic base year + 1.

Type of Data Shown: Historic Base YR + 1: 12/31/2026  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/26)	Purchase Price or Construction Cost	Depreciation Study Adjustments	Date of Related Retirement (12/31/26)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	3010	ORGANIZATION	N/A	\$ -	\$ -	N/A	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	N/A	-	-	N/A	-	-
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	N/A	-	(2,364,705)	N/A	-	-
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	Various 2026	555,957	2,126,505	N/A	-	-
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	Various 2026	1,509,841	237,980	N/A	-	-
6	3641	LAND AND LAND RIGHTS	Various 2026	617,297	-	N/A	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	Various 2026	150,480	-	N/A	-	-
8	3643	LNG PROCESS TERMINAL EQUIP	N/A	-	-	N/A	-	-
9	3645	MEASURING AND REGULATING EQUIP	N/A	-	-	N/A	-	-
10	3646	COMPRESSOR STATION EQUIP	N/A	-	-	N/A	-	-
11	3671	MAINS - STEEL	N/A	-	(5,291)	N/A	-	-
12	3740	LAND & LAND RIGHTS	N/A	-	-	Various 2026	(605,553)	-
13	3741	LAND RIGHTS	N/A	-	-	N/A	-	-
14	3743	RIGHT OF WAYS	N/A	-	-	N/A	-	-
15	3750	STRUCTURES & IMPROVEMENTS	N/A	-	-	N/A	-	-
16	3750	MAINS - STEEL (formerly account 3761)	Various 2026	16,090,970	61,101	Various 2026	(6,157,246)	983,790
17	3761	MAINS - PLASTIC (formerly account 3762)	Various 2026	5,053,065	-	Various 2026	(605,775)	6,887
18	376P	MAINS - PLASTIC	Various 2026	9,252,619	-	N/A	-	-
19	376R.1	MAINS - PLASTIC - NGFR	Various 2026	624,383	-	N/A	-	-
20	376R.2	MAINS - STEEL - NGFR	Various 2026	7,169,866	-	N/A	-	-
21	376S	MAINS - STEEL - SAFE	Various 2026	13,500,000	-	Various 2026	(276,317)	-
22	3780	MEAS & REG STATION EQUIP-GEN	Various 2026	3,875,327	-	N/A	-	-
23	3790	MEAS & REG STATION EQUIP-GATE	Various 2026	149,966	-	N/A	-	-
24	3802	SERVICES - STEEL (formerly account 3801)	N/A	-	-	N/A	-	-
25	3801	SERVICES - PLASTIC (formerly account 3802)	Various 2026	7,374,619	-	Various 2026	(262,556)	452,217
26	380P	SERVICES - PLASTIC - SAFE	Various 2026	4,545,870	-	N/A	-	-
27	380R.1	SERVICES - PLASTIC - NGFR	N/A	-	-	N/A	-	-
28	380R.2	SERVICES - STEEL - NGFR	N/A	-	-	N/A	-	-
29	380S	SERVICES - STEEL - SAFE	N/A	-	-	N/A	-	-
30	3810	METERS	N/A	-	6,894	N/A	-	-
31	3812	METERS MTU/DCU (formerly account 3811)	Various 2026	5,002,594	-	Various 2026	(878,390)	-
32	381S	METERS - SAFE	Various 2026	335,106	-	N/A	-	-
33	3820	METER & REGULATOR INST.	Various 2026	1,569,945	-	Various 2026	(368,214)	-
34	3821	METER & REGULATOR INST. MTU/DCU	Various 2026	4,263,832	-	Various 2026	(1,181,643)	-
35	382S	METER & REGULATOR INST. SAFE	Various 2026	16,500,000	-	N/A	-	-
36	3830	HOUSE REGULATORS	Various 2026	2,231,821	-	Various 2026	(403,422)	-
37	3840	HOUSE REG-INST	N/A	-	-	N/A	-	-
38	3850	IND MEAS & REG STAT EQUIP	Various 2026	906,916	-	N/A	-	-
39	3860	OTHER PROP ON CUST PREMISES	N/A	-	-	N/A	-	-
40	3870	OTHER EQUIPMENT	Various 2026	281,477	30,861	Various 2026	(3,730)	1,432
41	3890	LAND & LAND RIGHTS	N/A	-	-	N/A	-	-
42	3892	LAND RIGHTS	N/A	-	-	N/A	-	-
43	389S	LAND RIGHTS SAFE	N/A	-	-	N/A	-	-
44	3900	STRUCTURES & IMPROVEMENTS	Various 2026	53,325	19,800	N/A	-	-
45	3910	OFFICE FURN & EQUIPMENT	Various 2026	199,634	(1,274,532)	N/A	-	-
46	3911	COMPUTER AND PERIPHERAL	N/A	-	(66,055)	N/A	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	N/A	-	1,062,207	N/A	-	-
48	3913	OFFICE FURNITURE (formerly account 3910)	N/A	-	1,280,582	N/A	-	-
49	3914	COMPUTER SOFTWARE (formerly account 39111)	N/A	-	-	N/A	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	N/A	-	(1,106,199)	N/A	-	-
51	3920	TRANSPORTATION EQUIPMENT	N/A	-	(359,702)	N/A	-	-
52	3921	CARS	Various 2026	943,800	(1,486,404)	N/A	-	-
53	3922	LIGHT DUTY TRUCK/VAN	Various 2026	1,350,000	1,334,824	Various 2026	(256,345)	(97,240)
54	3923	HEAVY DUTY TRUCK/BOBTAIL	Various 2026	566,200	124,202	N/A	-	-
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	N/A	-	174,493	N/A	-	-
56	3930	STORES EQUIP	Various 2026	20,004	-	N/A	-	-
57	3940	TOOLS, SHOP, GARAGE EQUIP	Various 2026	37,655	(12,969)	N/A	-	-
58	3941	NATURAL GAS VEHICLE EQUIP	N/A	-	-	N/A	-	-
59	383R	HOUSE REGULATORS-RELOCATIONS	Various 2026	2,328,152	-	N/A	-	-
60	3960	POWER OPERATED EQUIPMENT	N/A	-	53,137	N/A	-	-
61	3970	COMMUNICATION EQUIPMENT	N/A	-	-	N/A	-	-
62	3980	MISC EQUIP	N/A	-	155,063	N/A	-	-
63		TOTAL		\$ 107,060,721	\$ (6,210)		\$ (10,999,192)	\$ 1,347,085

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown: Historic Base YR + 1: 12/31/2026  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	-	-	-	-	-	555,957	-	-	-	-	-	-	555,957
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	-	-	-	-	1,006,120	-	-	-	-	-	-	503,721	1,509,841
6	3641	LAND AND LAND RIGHTS	600,000	-	-	17,297	-	-	-	-	-	-	-	-	617,297
7	3642	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	150,480	150,480
8	3643	LNG PROCESS TERMINAL EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
9	3645	MEASURING AND REGULATING EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	3646	COMPRESSOR STATION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3671	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3741	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3743	RIGHT OF WAYS	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3750	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	3762	MAINS - STEEL (formerly account 3761)	324,857	221,143	271,193	13,525,897	86,113	337,608	28,596	359,175	70,595	315,528	84,901	465,365	16,090,970
17	3761	MAINS - PLASTIC (formerly account 3762)	603,585	484,546	554,960	226,152	144,901	503,392	44,403	1,047,618	113,129	459,936	142,249	728,194	5,055,065
18	376P	MAINS - PLASTIC	6,996,216	716,329	12,831	5,867	1,251,033	31,088	43,536	-	169,577	26,141	-	-	9,252,619
19	376R.1	MAINS - PLASTIC - NGFR	2,170	-	1,973	197	395	197	592	1,973	3,354	2,959	3,946	606,627	624,383
20	376R.2	MAINS - STEEL - NGFR	1,628	-	1,480	148	296	148	444	1,480	2,516	2,220	2,959	7,156,549	7,169,866
21	376S	MAINS - STEEL - SAFE	938,890	1,423,686	915,662	1,289,347	908,594	984,167	1,148,835	1,550,170	1,255,717	1,120,930	1,015,937	948,065	13,500,000
22	3780	MEAS & REG STATION EQUIP-GEN	-	-	-	-	92,112	-	-	-	-	-	-	-	3,875,327
23	3790	MEAS & REG STATION EQUIP-GATE	-	3,783,215	-	-	149,966	-	-	-	-	-	-	-	149,966
24	3802	SERVICES - STEEL (formerly account 3801)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3801	SERVICES - PLASTIC (formerly account 3802)	636,737	415,855	784,230	1,233,896	388,876	160,804	214,405	938,911	730,628	609,758	160,804	1,099,715	7,374,619
26	380P	SERVICES - PLASTIC - SAFE	3,066,763	-	33,515	10,195	1,427,860	-	-	-	7,537	-	-	-	4,545,870
27	380R.1	SERVICES - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3810	METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3812	METERS MTU/DCU (formerly account 3811)	-	-	-	-	-	-	-	-	1,250,648	1,250,648	1,250,648	1,250,648	5,002,594
32	381S	METERS - SAFE	335,106	-	-	-	-	-	-	-	-	-	-	-	335,106
33	3820	METER & REGULATOR INST.	174,509	170,290	167,098	171,462	48,288	98,621	46,657	485,291	28,852	34,819	31,779	112,280	1,569,945
34	3821	METER & REGULATOR INST. MTU/DCU	263,474	235,977	265,080	344,642	137,926	115,874	252,982	649,913	455,857	476,552	493,862	571,693	4,263,832
35	382S	METER & REGULATOR INST. SAFE	1,147,532	1,740,060	1,119,143	1,575,869	1,110,504	1,202,871	1,404,131	1,894,652	1,534,765	1,370,026	1,241,700	1,158,747	16,500,000
36	3830	HOUSE REGULATORS	270,397	203,834	239,813	78,687	67,314	247,160	20,584	400,501	54,088	230,260	66,904	352,279	2,231,821
37	3840	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-
38	3850	IND MEAS & REG STAT EQUIP	99,277	99,277	99,277	211,977	99,277	99,277	99,277	99,277	-	-	-	-	906,916
39	3860	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	281,477	281,477
41	3890	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
42	3892	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
43	389S	LAND RIGHTS - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
44	3900	STRUCTURES & IMPROVEMENTS	3,999	200	5,001	-	1,266	18,127	12,663	2,266	-	-	5,601	4,201	53,325
45	3910	OFFICE FURN & EQUIPMENT	-	400	28,379	-	1,200	1,600	4,001	3,201	-	-	11,202	149,650	199,634
46	3911	COMPUTER AND PERIPHERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3913	OFFICE FURNITURE (formerly account 3910)	-	-	-	-	-	-	-	-	-	-	-	-	-
49	3914	COMPUTER SOFTWARE (formerly account 39111)	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3920	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
52	3921	CARS	113,256	75,504	169,884	47,190	-	-	122,694	28,314	28,314	-	37,752	320,892	943,800
53	3922	LIGHT DUTY TRUCK/VAN	-	-	-	-	-	1,350,000	-	-	-	-	-	-	1,350,000
54	3923	HEAVY DUTY TRUCK/BOBTAIL	-	-	-	-	94,300	-	-	-	-	471,900	-	-	566,200
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	-	-	-	-	-	-	-	-	-	-	-	-	-
56	3930	STORES EQUIP	-	200	5,001	-	600	800	2,000	1,600	-	-	5,601	4,201	20,004
57	3940	TOOLS, SHOP, GARAGE EQUIP	-	377	9,414	-	1,130	1,506	3,765	3,012	-	-	10,543	7,908	37,655
58	3941	NATURAL GAS VEHICLE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
59	383R	HOUSE REGULATORS-RELOCATIONS	1,134	-	1,031	103	206	103	309	1,031	1,753	1,547	2,063	2,318,871	2,328,152
60	3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
61	3970	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
62	3980	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
63		TOTAL ADDITIONS	\$ 15,579,529	\$ 9,570,895	\$ 4,684,965	\$ 18,981,004	\$ 6,776,197	\$ 5,709,301	\$ 3,449,875	\$ 7,468,385	\$ 5,707,330	\$ 6,373,225	\$ 4,568,453	\$ 18,191,562	\$ 107,060,721

Florida Public Service Commission

Explanation: Provide the monthly plant retirements by account for the historic base year + 1.

Type of Data Shown:  
Historic Base YR + 1: 12/31/2026  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3641	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3643	LNG PROCESS TERMINAL EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
9	3645	MEASURING AND REGULATING EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	3646	COMPRESSOR STATION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3671	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	-	-	-	(605,553)	-	-	-	-	-	-	-	-	(605,553)
13	3741	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3743	RIGHT OF WAYS	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3750	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	3762	MAINS - STEEL (formerly account 3761)	(124,307)	(84,621)	(103,772)	(5,175,715)	(32,951)	(129,187)	(10,942)	(137,439)	(27,014)	(120,738)	(32,487)	(178,073)	(6,157,246)
17	3761	MAINS - PLASTIC (formerly account 3762)	(72,359)	(58,089)	(66,530)	(27,112)	(17,371)	(60,348)	(5,323)	(125,591)	(13,562)	(55,138)	(17,053)	(87,298)	(605,775)
18	376P	MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376R.1	MAINS - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
20	376R.2	MAINS - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
21	376S	MAINS - STEEL - SAFE	(19,217)	(29,140)	(18,742)	(26,390)	(18,597)	(20,144)	(23,514)	(31,729)	(25,702)	(22,943)	(20,794)	(19,405)	(276,317)
22	3780	MEAS & REG STATION EQUIP-GEN	-	-	-	-	-	-	-	-	-	-	-	-	-
23	3790	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3802	SERVICES - STEEL (formerly account 3801)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3801	SERVICES - PLASTIC (formerly account 3802)	(22,670)	(14,806)	(27,921)	(43,930)	(13,845)	(5,725)	(7,633)	(33,428)	(26,012)	(21,709)	(5,725)	(39,153)	(262,556)
26	380P	SERVICES - PLASTIC - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380R.1	SERVICES - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3810	METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3812	METERS MTU/DCU (formerly account 3811)	-	-	-	-	-	-	-	-	(219,597)	(219,597)	(219,597)	(219,597)	(878,390)
32	381S	METERS - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3820	METER & REGULATOR INST.	(40,929)	(39,940)	(39,191)	(40,215)	(11,325)	(23,130)	(10,943)	(113,820)	(6,767)	(8,166)	(7,454)	(26,334)	(368,214)
34	3821	METER & REGULATOR INST. MTU/DCU	(73,017)	(65,397)	(73,462)	(95,511)	(38,224)	(32,112)	(70,109)	(180,111)	(126,332)	(132,068)	(136,865)	(158,434)	(1,181,643)
35	382S	METER & REGULATOR INST. SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
36	3830	HOUSE REGULATORS	(48,877)	(36,845)	(43,348)	(14,223)	(12,168)	(44,676)	(3,721)	(72,394)	(9,777)	(41,622)	(12,094)	(63,678)	(403,422)
37	3840	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-
38	3850	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
39	3860	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
41	3890	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	(3,730)	(3,730)
42	3892	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
43	389S	LAND RIGHTS SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
44	3900	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
45	3910	OFFICE FURN & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
46	3911	COMPUTER AND PERIPHERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3913	OFFICE FURNITURE (formerly account 3910)	-	-	-	-	-	-	-	-	-	-	-	-	-
49	3914	COMPUTER SOFTWARE (formerly account 39111)	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3920	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
52	3921	CARS	-	-	-	-	-	-	-	-	-	-	-	-	-
53	3922	LIGHT DUTY TRUCK/VAN	-	-	-	-	-	(256,345)	-	-	-	-	-	-	(256,345)
54	3923	HEAVY DUTY TRUCK/BOBTAIL	-	-	-	-	-	-	-	-	-	-	-	-	-
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	-	-	-	-	-	-	-	-	-	-	-	-	-
56	3930	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
57	3940	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
58	3941	NATURAL GAS VEHICLE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
59	383R	HOUSE REGULATORS-RELOCATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
60	3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
61	3970	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
62	3980	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
63		TOTAL ADDITIONS	\$ (401,376)	\$ (328,837)	\$ (372,966)	\$ (6,028,649)	\$ (144,481)	\$ (571,668)	\$ (132,186)	\$ (694,512)	\$ (454,763)	\$ (621,981)	\$ (452,069)	\$ (795,702)	\$ (10,999,192)

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown: 12/31/2027  
 Projected Test Year:  
 Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/27)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/27)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	3010	ORGANIZATION	N/A	\$ -	N/A	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	N/A	-	N/A	-	-
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	N/A	-	N/A	-	-
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	N/A	-	N/A	-	-
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	N/A	-	N/A	-	-
6	3641	LAND AND LAND RIGHTS	N/A	-	N/A	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	N/A	-	N/A	-	-
8	3643	LNG PROCESS TERMINAL EQUIP	N/A	-	N/A	-	-
9	3645	MEASURING AND REGULATING EQUIP	N/A	-	N/A	-	-
10	3646	COMPRESSOR STATION EQUIP	N/A	-	N/A	-	-
11	3671	MAINS - STEEL	N/A	-	N/A	-	-
12	3740	LAND & LAND RIGHTS	N/A	-	N/A	-	-
13	3741	LAND RIGHTS	N/A	-	N/A	-	-
14	3743	RIGHT OF WAYS	N/A	-	N/A	-	-
15	3750	STRUCTURES & IMPROVEMENTS	N/A	-	N/A	-	-
16	3762	MAINS - STEEL (formerly account 3761)	Various 2027	2,634,217	Various 2027	(1,007,989)	161,054
17	3761	MAINS - PLASTIC (formerly account 3762)	Various 2027	3,790,282	Various 2027	(454,389)	5,166
18	376P	MAINS - PLASTIC	N/A	-	N/A	-	-
19	376R.1	MAINS - PLASTIC - NGFR	Various 2027	20,321	N/A	-	-
20	376R.2	MAINS - STEEL - NGFR	Various 2027	15,241	N/A	-	-
21	376S	MAINS - STEEL - SAFE	Various 2027	13,500,000	Various 2027	(276,317)	-
22	3780	MEAS & REG STATION EQUIP-GEN	N/A	-	N/A	-	-
23	3790	MEAS & REG STATION EQUIP-GATE	N/A	-	N/A	-	-
24	3802	SERVICES - STEEL (formerly account 3801)	N/A	-	N/A	-	-
25	3801	SERVICES - PLASTIC (formerly account 3802)	Various 2027	7,595,855	Various 2027	(270,432)	465,783
26	380P	SERVICES - PLASTIC - SAFE	N/A	-	N/A	-	-
27	380R.1	SERVICES - PLASTIC - NGFR	N/A	-	N/A	-	-
28	380R.2	SERVICES - STEEL - NGFR	N/A	-	N/A	-	-
29	380S	SERVICES - STEEL - SAFE	N/A	-	N/A	-	-
30	3810	METERS	N/A	-	N/A	-	-
31	3812	METERS MTU/DCU (formerly account 3811)	Various 2027	17,631,960	Various 2027	(3,095,941)	-
32	381S	METERS - SAFE	N/A	-	N/A	-	-
33	3820	METER & REGULATOR INST.	Various 2027	764,015	Various 2027	(179,192)	-
34	3821	METER & REGULATOR INST. MTU/DCU	Various 2027	8,156,201	Various 2027	(2,260,342)	-
35	382S	METER & REGULATOR INST. SAFE	Various 2027	16,500,000	N/A	-	-
36	3830	HOUSE REGULATORS	Various 2027	1,890,805	Various 2027	(341,780)	-
37	3840	HOUSE REG-INST	N/A	-	N/A	-	-
38	3850	IND MEAS & REG STAT EQUIP	N/A	-	N/A	-	-
39	3860	OTHER PROP ON CUST PREMISES	N/A	-	N/A	-	-
40	3870	OTHER EQUIPMENT	N/A	-	N/A	-	-
41	3890	LAND & LAND RIGHTS	N/A	-	N/A	-	-
42	3892	LAND RIGHTS	N/A	-	N/A	-	-
43	389S	LAND RIGHTS SAFE	N/A	-	N/A	-	-
44	3900	STRUCTURES & IMPROVEMENTS	Various 2027	54,924	N/A	-	-
45	3910	OFFICE FURN & EQUIPMENT	Various 2027	182,546	N/A	-	-
46	3911	COMPUTER AND PERIPHERAL	N/A	-	N/A	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	N/A	-	N/A	-	-
48	3913	OFFICE FURNITURE (formerly account 3910)	N/A	-	N/A	-	-
49	3914	COMPUTER SOFTWARE (formerly account 39111)	N/A	-	N/A	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	N/A	-	N/A	-	-
51	3920	TRANSPORTATION EQUIPMENT	N/A	-	N/A	-	-
52	3921	CARS	Various 2027	346,500	N/A	-	-
53	3922	LIGHT DUTY TRUCK/VAN	Various 2027	357,000	Various 2027	(67,789)	(35,700)
54	3923	HEAVY DUTY TRUCK/BOBTAIL	Various 2027	346,500	N/A	-	-
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	N/A	-	N/A	-	-
56	3930	STORES EQUIP	Various 2027	20,604	N/A	-	-
57	3940	TOOLS, SHOP, GARAGE EQUIP	Various 2027	38,784	N/A	-	-
58	3941	NATURAL GAS VEHICLE EQUIP	N/A	-	N/A	-	-
59	393R	HOUSE REGULATORS-RELOCATIONS	Various 2027	10,622	N/A	-	-
60	3960	POWER OPERATED EQUIPMENT	N/A	-	N/A	-	-
61	3970	COMMUNICATION EQUIPMENT	N/A	-	N/A	-	-
62	3980	MISC EQUIP	N/A	-	N/A	-	-
63		TOTAL		\$ 73,856,377		\$ (7,954,172)	\$ 596,303

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3641	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3643	LNG PROCESS TERMINAL EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
9	3645	MEASURING AND REGULATING EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	3646	COMPRESSOR STATION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3671	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3741	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3743	RIGHT OF WAYS	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3750	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	3762	MAINS - STEEL (formerly account 3761)	307,263	199,902	251,095	35,256	88,518	347,736	29,274	273,801	221,748	324,101	84,233	471,289	2,634,217
17	3761	MAINS - PLASTIC (formerly account 3762)	437,376	314,041	386,084	50,312	149,006	518,493	45,493	407,010	128,607	472,527	142,166	739,167	3,790,282
18	376P	MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376R.1	MAINS - PLASTIC - NGFR	2,235	-	2,032	-	407	203	610	2,032	3,454	3,048	4,064	2,032	20,321
20	376R.2	MAINS - STEEL - NGFR	1,676	-	1,524	152	305	152	457	1,524	2,591	2,286	3,048	1,524	15,241
21	376S	MAINS - STEEL - SAFE	938,890	1,423,686	915,662	1,289,347	908,594	984,167	1,148,835	1,550,170	1,255,717	1,120,930	1,015,937	948,065	13,500,000
22	3780	MEAS & REG STATION EQUIP-GEN	-	-	-	-	-	-	-	-	-	-	-	-	-
23	3790	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3802	SERVICES - STEEL (formerly account 3801)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3801	SERVICES - PLASTIC (formerly account 3802)	655,839	428,330	807,756	1,270,913	400,542	165,628	220,837	967,078	752,547	628,051	165,628	1,132,706	7,595,855
26	380P	SERVICES - PLASTIC - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380R.1	SERVICES - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3810	METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3812	METERS MTU/DCU (formerly account 3811)	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	1,469,330	17,631,960
32	381S	METERS - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3820	METER & REGULATOR INST.	58,042	52,972	49,201	56,596	49,495	101,579	47,815	58,143	122,361	34,656	28,383	104,775	764,015
34	3821	METER & REGULATOR INST. MTU/DCU	456,926	427,784	457,213	542,440	737,730	715,291	856,237	766,029	837,384	752,607	766,884	839,676	8,156,201
35	382S	METER & REGULATOR INST. SAFE	1,147,532	1,740,060	1,119,143	1,575,869	1,110,504	1,202,871	1,404,131	1,894,652	1,534,765	1,370,026	1,241,700	1,158,747	16,500,000
36	3830	HOUSE REGULATORS	220,303	151,397	188,224	23,651	69,218	254,574	21,086	201,265	100,018	236,590	66,831	357,648	1,890,805
37	3840	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-
38	3850	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
39	3860	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
41	3890	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
42	3892	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
43	389S	LAND RIGHTS SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
44	3900	STRUCTURES & IMPROVEMENTS	4,118	206	5,151	-	1,304	18,671	13,043	2,334	-	-	5,769	4,327	54,924
45	3910	OFFICE FURN & EQUIPMENT	-	412	10,302	-	1,236	1,648	4,121	3,297	-	-	11,538	149,992	182,546
46	3911	COMPUTER AND PERIPHERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3913	OFFICE FURNITURE (formerly account 3910)	-	-	-	-	-	-	-	-	-	-	-	-	-
49	3914	COMPUTER SOFTWARE (formerly account 39111)	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3920	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
52	3921	CARS	41,580	27,720	62,370	17,325	-	-	45,045	10,395	10,395	-	13,860	117,810	346,500
53	3922	LIGHT DUTY TRUCK/VAN	42,840	28,560	64,260	17,850	-	-	46,410	10,710	10,710	-	14,280	121,380	357,000
54	3923	HEAVY DUTY TRUCK/BOBTAIL	41,580	27,720	62,370	17,325	-	-	45,045	10,395	10,395	-	13,860	117,810	346,500
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	-	-	-	-	-	-	-	-	-	-	-	-	-
56	3930	STORES EQUIP	-	206	5,151	-	618	824	2,060	1,648	-	-	5,769	4,327	20,604
57	3940	TOOLS, SHOP, GARAGE EQUIP	-	388	9,696	-	1,164	1,551	3,878	3,103	-	-	10,860	8,145	38,784
58	3941	NATURAL GAS VEHICLE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
59	383R	HOUSE REGULATORS-RELOCATIONS	1,168	-	1,062	106	213	106	319	1,062	1,806	1,593	2,125	1,062	10,622
60	3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
61	3970	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
62	3980	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
63		TOTAL ADDITIONS	\$ 5,826,698	\$ 6,292,715	\$ 5,867,627	\$ 6,366,676	\$ 4,988,183	\$ 5,782,825	\$ 5,404,026	\$ 7,633,977	\$ 6,461,827	\$ 6,415,746	\$ 5,066,266	\$ 7,749,811	\$ 73,856,377

Florida Public Service Commission

Explanation: Provide the monthly plant retirements by account for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: B. Gilliam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3641	LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3642	STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3643	LNG PROCESS TERMINAL EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
9	3645	MEASURING AND REGULATING EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	3646	COMPRESSOR STATION EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3671	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3740	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3741	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3743	RIGHT OF WAYS	-	-	-	-	-	-	-	-	-	-	-	-	-
15	3750	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	3762	MAINS - STEEL (formerly account 3761)	(117,575)	(76,493)	(96,082)	(13,491)	(33,872)	(133,062)	(11,202)	(104,770)	(84,852)	(124,018)	(32,232)	(180,340)	(1,007,989)
17	3761	MAINS - PLASTIC (formerly account 3762)	(52,434)	(37,648)	(46,285)	(6,032)	(17,863)	(62,158)	(5,454)	(48,793)	(15,418)	(56,648)	(17,043)	(88,613)	(454,389)
18	376P	MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376R.1	MAINS - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
20	376R.2	MAINS - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
21	376S	MAINS - STEEL - SAFE	(19,217)	(29,140)	(18,742)	(26,390)	(18,597)	(20,144)	(23,514)	(31,729)	(25,702)	(22,943)	(20,794)	(19,405)	(276,317)
22	3780	MEAS & REG STATION EQUIP-GEN	-	-	-	-	-	-	-	-	-	-	-	-	-
23	3790	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
24	3802	SERVICES - STEEL (formerly account 3801)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3801	SERVICES - PLASTIC (formerly account 3802)	(23,350)	(15,250)	(28,758)	(45,248)	(14,260)	(5,897)	(7,862)	(34,431)	(26,793)	(22,360)	(5,897)	(40,327)	(270,432)
26	380P	SERVICES - PLASTIC - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380R.1	SERVICES - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380R.2	SERVICES - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-
29	380S	SERVICES - STEEL - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3810	METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3812	METERS MTU/DCU (formerly account 3811)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(257,995)	(3,095,941)
32	381S	METERS - SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3820	METER & REGULATOR INST.	(13,613)	(12,424)	(11,539)	(13,274)	(11,608)	(23,824)	(11,214)	(13,637)	(28,698)	(8,128)	(6,657)	(24,574)	(179,192)
34	3821	METER & REGULATOR INST. MTU/DCU	(126,629)	(118,552)	(126,708)	(150,327)	(204,448)	(198,230)	(237,290)	(212,291)	(232,066)	(208,571)	(212,528)	(232,701)	(2,260,342)
35	382S	METER & REGULATOR INST. SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
36	3830	HOUSE REGULATORS	(39,822)	(27,366)	(34,023)	(4,275)	(12,512)	(46,017)	(3,811)	(36,380)	(18,079)	(42,766)	(12,080)	(64,648)	(341,780)
37	3840	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-
38	3850	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
39	3860	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-
40	3870	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
41	3890	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
42	3892	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
43	389S	LAND RIGHTS SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-
44	3900	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
45	3910	OFFICE FURN & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
46	3911	COMPUTER AND PERIPHERAL	-	-	-	-	-	-	-	-	-	-	-	-	-
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 3915)	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3913	OFFICE FURNITURE (formerly account 3910)	-	-	-	-	-	-	-	-	-	-	-	-	-
49	3914	COMPUTER SOFTWARE (formerly account 39111)	-	-	-	-	-	-	-	-	-	-	-	-	-
50	3915	PERSONAL COMPUTER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
51	3920	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
52	3921	CARS	-	-	-	-	-	-	-	-	-	-	-	-	-
53	3922	LIGHT DUTY TRUCK/VAN	(8,135)	(5,423)	(12,202)	(3,389)	-	-	(8,813)	(2,034)	(2,034)	-	(2,712)	(23,048)	(67,789)
54	3923	HEAVY DUTY TRUCK/BOBTAIL	-	-	-	-	-	-	-	-	-	-	-	-	-
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	-	-	-	-	-	-	-	-	-	-	-	-	-
56	3930	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
57	3940	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
58	3941	NATURAL GAS VEHICLE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
59	383R	HOUSE REGULATORS-RELOCATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-
60	3960	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
61	3970	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
62	3980	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
63		TOTAL RETIREMENTS	\$ (658,769)	\$ (580,292)	\$ (632,335)	\$ (520,421)	\$ (571,156)	\$ (747,327)	\$ (567,156)	\$ (742,060)	\$ (691,637)	\$ (743,430)	\$ (567,938)	\$ (931,652)	\$ (7,954,172)

**FLORIDA CITY GAS**

**DOCKET NO. 20260026-GU**

**MINIMUM FILING REQUIREMENTS**

**SCHEDULE G2 - PROJECTED TEST YEAR  
- NET OPERATING INCOME**

**WITNESS SPONSOR**

- J. Baugh
- G. Navo
- J. Husted
- J. Taylor
- W. Haffecke
- K. Estrada
- M. Galtman
- A. Bhatwadekar
- N. Russell
- M. Everngam
- B. Gilliam

FLORIDA CITY GAS  
DOCKET NO. 20260026-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE G2 - PROJECTED TEST YEAR - NET OPERATING INCOME**  
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Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the calculation of net operating income per books for the historic base year, the projected net operating income for the historic base year + 1, and the projected test year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Line No.	Historic Base Year 12/31/2025	Company Adjustments	Historic Base Year Adjusted	Historic Base Year + 1 12/31/2026	Company Adjustments	Historic Base Year + 1 Adjusted	Projected Test Year 12/31/2027	Projected Test Year Adjustments	Projected Test Year As Adjusted	
<b>OPERATING REVENUE:</b>										
1	OPERATING REVENUES	\$ 153,075,697	\$ (56,705,122)	\$ 96,370,576	\$ 181,056,473	\$ (88,207,649)	\$ 92,848,824	\$ 182,641,677	\$ (88,858,369)	\$ 93,783,308
2	REVENUE RELIEF	-	-	-	-	-	-	-	-	-
3	CHANGE IN UNBILLED REVENUES	-	-	-	-	-	-	-	-	-
4	REVENUES DUE TO GRWOTH	-	-	-	-	-	-	-	-	-
5	<b>TOTAL REVENUES</b>	<b>\$ 153,075,697</b>	<b>\$ (56,705,122)</b>	<b>\$ 96,370,576</b>	<b>\$ 181,056,473</b>	<b>\$ (88,207,649)</b>	<b>\$ 92,848,824</b>	<b>\$ 182,641,677</b>	<b>\$ (88,858,369)</b>	<b>\$ 93,783,308</b>
<b>OPERATING EXPENSES:</b>										
6	COST OF GAS	\$ 34,579,319	\$ (34,579,319)	\$ -	\$ 57,342,914	\$ (57,342,914)	\$ -	\$ 57,961,292	\$ (57,961,292)	\$ -
7	OPERATION & MAINTENANCE	43,376,211	(3,245,768)	40,130,443	46,352,938	(6,414,650)	39,938,288	52,662,873	(6,039,449)	46,623,423
8	DEPRECIATION & AMORTIZATION	19,167,382	(1,676,011)	17,491,371	21,296,562	(1,743,395)	19,553,166	24,177,471	139,153	24,316,624
9	AMORTIZATION - OTHER	-	-	-	-	-	-	-	-	-
10	TAXES OTHER THAN INCOME	16,905,708	(9,203,361)	7,702,347	19,688,924	(11,844,467)	7,844,457	20,681,708	(10,491,444)	10,190,264
11	TAXES OTHER THAN INCOME - GRWTH	-	-	-	-	-	-	-	-	-
12	INCOME TAXES FEDERAL	(7,258,145)	1,492,860	(5,765,285)	(1,613,736)	(2,155,608)	(3,769,344)	(3,358,277)	(2,878,584)	(6,236,861)
13	INCOME TAXES - STATE	5,045,336	59,271	5,104,606	(447,244)	(597,422)	(1,044,666)	(930,739)	(797,794)	(1,728,533)
14	INCOME TAXES - GROWTH - FEDERAL	-	-	-	-	-	-	-	-	-
15	INCOME TAXES - GROWTH - STATE	-	-	-	-	-	-	-	-	-
16	INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-	-	-
17	DEFERRED TAXES - FEDERAL	8,962,592	-	8,962,592	5,382,263	-	5,382,263	4,517,493	-	4,517,493
18	DEFERRED TAXES - STATE	(4,651,946)	-	(4,651,946)	1,491,683	-	1,491,683	1,252,014	-	1,252,014
19	INVESTMENT TAX CREDITS	-	-	-	-	-	-	-	-	-
20	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 116,126,457</b>	<b>\$ (47,152,328)</b>	<b>\$ 68,974,129</b>	<b>\$ 149,494,304</b>	<b>\$ (80,098,456)</b>	<b>\$ 69,395,848</b>	<b>\$ 156,963,834</b>	<b>\$ (78,029,410)</b>	<b>\$ 78,934,424</b>
21	<b>OPERATING INCOME</b>	<b>\$ 36,949,241</b>	<b>\$ (9,552,794)</b>	<b>\$ 27,396,447</b>	<b>\$ 31,562,168</b>	<b>\$ (8,109,192)</b>	<b>\$ 23,452,976</b>	<b>\$ 25,677,843</b>	<b>\$ (10,828,959)</b>	<b>\$ 14,848,883</b>

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

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2, page 1).

Type Of Data Shown:  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh

Line No.	Adjustment Title	2026 Adjustment Amount	2027 Adjustment Amount	Reason for Adjustment
	<u>OPERATING REVENUE</u>			
1	PGA REVENUES	\$ (57,631,349)	\$ (58,252,837)	ELIMINATE PGA REVENUE
2	CONSERVATION REVENUES	(6,028,834)	(6,069,632)	ELIMINATE CONSERVATION REVENUE
3	AREA EXTENSION PROGRAM REVENUE	(369,406)	-	ELIMINATE AEP REVENUE
4	REVENUE RELATED TAXES	(9,581,789)	(9,665,681)	ELIMINATE TAX REVENUE
5	SAFE REVENUES	(13,371,413)	(13,636,116)	ELIMINATE SAFE REVENUE
6	RELOCATION REVENUES	(1,224,858)	(1,234,103)	ELIMINATE RELOCATION REVENUES
7	TOTAL REVENUE ADJUSTMENTS	\$ (88,207,649)	\$ (88,858,369)	
	<u>COST OF GAS</u>			
8	PGA EXPENSES	\$ (57,342,914)	\$ (57,961,292)	ELIMINATE PGA EXPENSE
9	TOTAL COST OF GAS ADJUSTMENTS	\$ (57,342,914)	\$ (57,961,292)	
	<u>OPERATIONS &amp; MAINTENANCE EXPENSE</u>			
10	CONSERVATION EXPENSES	\$ (5,998,661)	\$ (6,039,255)	ELIMINATE CONSERVATION EXPENSES
11	5% OF ECONOMIC DEVELOPMENT	(190)	(194)	ELIMINATE ECON DEV'T COSTS
12	SAFE EXPENSES	-	-	ELIMINATE SAFE EXPENSES
13	D & O INSURANCE	(70,369)	-	ELIMINATE 1/2 D & O INSURANCE
14	EXECUTIVE INCENTIVE COMPENSATION	(345,431)	-	ELIMINATE EXECUTIVE INCENTIVE COMPENSATION
15	TOTAL O & M ADJUSTMENTS	\$ (6,414,650)	\$ (6,039,449)	
	<u>DEPRECIATION EXPENSE</u>			
16	AEP AMORTIZATION EXPENSE	\$ (308,334)	\$ -	EXCLUDE AEP AMORTIZATION
17	SAFE DEPRECIATION EXPENSE	(1,423,922)	(1,938,012)	EXCLUDE SAFE DEPRECIATION
18	RELOCATION DEPRECIATION EXPENSE	(11,139)	(242,545)	EXCLUDE RELOCATION DEPRECIATION
19	ERP DEPRECIATION	-	601,501	ANNUALIZE ERP DEPRECIATION
20	SAFE DEPRECIATION TRANSFER TO BASE	-	1,718,209	INCLUDE SAFE DEPRECIATION TRANSFER IN BASE
21	TOTAL DEPRECIATION EXPENSE ADJS	\$ (1,743,395)	\$ 139,153	

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

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2 page 1).

Type Of Data Shown:  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh

Line No.	Adjustment Title	2026 Adjustment Amount	2027 Adjustment Amount	Reason for Adjustment
	<u>TAXES OTHER THAN INCOME</u>			
22	PGA REVENUES	\$ (288,435)	\$ (291,545)	ELIMINATE TOTI ON FUEL & SWING
23	CONSERVATION	(30,173)	(30,377)	ELIMINATE TOTI ON CONSERVATION
24	AEP REVENUE	(1,849)	-	ELIMINATE TOTI ON AEP
25	REVENUE RELATED TAXES	(9,581,789)	(9,665,681)	ELIMINATE TOTI ON REVENUE RELATED TAXES
26	SAFE REVENUE	(1,915,333)	(2,493,032)	ELIMINATE TOTI ON SAFE
27	RELOCATION CLAUSE	(26,888)	(218,457)	ELIMINATE TOTI ON RELOCATION CLAUSE
28	SAFE PROPERTY TAX TRANSFER TO BASE	-	2,207,649	INCLUDE SAFE PROPERTY TAX TRANSFER IN BASE
29	TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS	\$ (11,844,467)	\$ (10,491,444)	
	<u>INCOME TAXES - FEDERAL</u>			
30	PGA REVENUE & EXPENSES	\$ (0)	0	ELIMINATE FEDERAL IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
31	CONSERVATION	-	-	ELIMINATE FEDERAL IT ON PROFIT/LOSS ON CONSERVATION
32	AEP REVENUE	(11,753)	-	ELIMINATE FEDERAL IT ON AEP REVENUES
33	SAFE EXPENSES	(1,990,882)	(1,826,747)	ELIMINATE FEDERAL IT ON SAFE REVENUES
34	RELOCATION CLAUSE	(235,527)	(153,422)	ELIMINATE FEDERAL IT ON RELOCATION CLAUSE
35	5% OF ECONOMIC DEVELOPMENT	38	39	ELIMINATE FEDERAL IT ON ECONOMIC DEVELOPMENT
36	ERP DEPRECIATION	-	(119,368)	ELIMINATE FEDERAL IT ON ERP DEPRECIATION
37	SAFE TAXES TRANSFER TO BASE	-	(779,087)	ELIMINATE FEDERAL IT ON SAFE TRANSFER TO BASE
38	D & O INSURANCE	13,965	-	ELIMINATE FEDERAL IT ON D & O INSURANCE
39	EXECUTIVE INCENTIVE COMPENSATION	68,551	-	ELIMINATE FEDERAL IT ON EXECUTIVE INCENTIVE COMPENSATION
40	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ (2,155,608)	\$ (2,878,584)	
	<u>INCOME TAXES - STATE</u>			
41	PGA REVENUE & EXPENSES	\$ (0)	0	ELIMINATE STATE IT ON PROFIT/LOSS ON FUEL COST RECOVERIES
42	CONSERVATION	-	-	ELIMINATE STATE IT ON PROFIT/LOSS ON CONSERVATION
43	AEP REVENUE	(3,257)	-	ELIMINATE STATE IT ON AEP REVENUES
44	SAFE EXPENSES	(551,769)	(506,279)	ELIMINATE FEDERAL IT ON SAFE REVENUES
45	RELOCATION CLAUSE	(65,276)	(42,521)	ELIMINATE FEDERAL IT ON RELOCATION CLAUSE
46	5% OF ECONOMIC DEVELOPMENT	10	11	ELIMINATE STATE IT ON ECONOMIC DEVELOPMENT
47	ERP DEPRECIATION	-	(33,083)	ELIMINATE STATE IT ON ERP DEPRECIATION
48	SAFE TAXES TRANSFER TO BASE	-	(215,922)	ELIMINATE STATE IT ON SAFE TRANSFER TO BASE
49	D & O INSURANCE	3,870	-	ELIMINATE STATE IT ON D & O INSURANCE
50	EXECUTIVE INCENTIVE COMPENSATION	18,999	-	ELIMINATE STATE IT ON EXECUTIVE INCENTIVE COMPENSATION
51	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ (597,422)	\$ (797,794)	
52	TOTAL OF ALL ADJUSTMENTS	\$ (8,109,192)	\$ (10,828,959)	

Florida Public Service Commission

Explanation: Provide an income statement for the historic base year + 1.

Type of Data Shown:

Company:

Florida City Gas

Historic Base Year + 1: 12/31/2026

Witness: J. Baugh, G. Navo

Docket No.:

20260026-GU

	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
OPERATING REVENUE	\$ 17,247,688	\$ 17,174,596	\$ 16,224,214	\$ 15,470,418	\$ 14,574,909	\$ 14,013,309	\$ 13,731,662	\$ 13,382,203	\$ 13,375,860	\$ 14,386,417	\$ 15,153,241	\$ 16,321,955	\$ 181,056,473
REVENUES DUE TO GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
NET REVENUE	\$ 17,247,688	\$ 17,174,596	\$ 16,224,214	\$ 15,470,418	\$ 14,574,909	\$ 14,013,309	\$ 13,731,662	\$ 13,382,203	\$ 13,375,860	\$ 14,386,417	\$ 15,153,241	\$ 16,321,955	\$ 181,056,473
COST OF GAS	\$ 5,924,811	\$ 5,952,818	\$ 5,372,830	\$ 5,064,060	\$ 4,528,863	\$ 4,217,699	\$ 4,065,993	\$ 3,786,389	\$ 4,026,445	\$ 4,266,855	\$ 4,779,376	\$ 5,356,777	\$ 57,342,914
OPERATION & MAINTENANCE	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	3,862,745	46,352,938
DEPRECIATION & AMORTIZATION	1,666,466	1,694,692	1,714,905	1,732,850	1,760,006	1,780,278	1,794,686	1,803,873	1,816,813	1,831,306	1,845,022	1,855,665	21,296,562
AMORTIZATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES OTHER THAN INCOME	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	1,640,744	19,688,924
TAXES OTHER THAN INCOME - GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES - FEDERAL	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(134,478)	(1,613,736)
INCOME TAXES - STATE	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(37,270)	(447,244)
INCOME TAXES - GROWTH - FEDERAL (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES - GROWTH - STATE (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAXES - FEDERAL	448,522	448,522	448,522	448,522	448,522	448,522	448,522	448,522	448,522	448,522	448,522	448,522	5,382,263
DEFERRED TAXES - STATE	124,307	124,307	124,307	124,307	124,307	124,307	124,307	124,307	124,307	124,307	124,307	124,307	1,491,683
INVESTMENT TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	\$ 13,495,846	\$ 13,552,079	\$ 12,992,304	\$ 12,701,478	\$ 12,193,438	\$ 11,902,546	\$ 11,765,247	\$ 11,494,831	\$ 11,747,828	\$ 12,002,730	\$ 12,528,966	\$ 13,117,011	\$ 149,494,304
OPERATING INCOME	\$ 3,751,841	\$ 3,622,517	\$ 3,231,910	\$ 2,768,940	\$ 2,381,471	\$ 2,110,763	\$ 1,966,414	\$ 1,887,372	\$ 1,628,033	\$ 2,383,687	\$ 2,624,275	\$ 3,204,945	\$ 31,562,168
EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST CHARGES	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	1,450,590	17,407,083
NET INCOME	\$ 2,301,251	\$ 2,171,927	\$ 1,781,320	\$ 1,318,349	\$ 930,881	\$ 660,173	\$ 515,824	\$ 436,782	\$ 177,443	\$ 933,097	\$ 1,173,685	\$ 1,754,354	\$ 14,155,086
DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS SOLD	16,663,861	15,984,256	15,614,918	12,508,512	14,745,612	14,505,269	14,744,591	14,835,797	13,362,459	15,324,065	15,426,736	16,921,929	180,638,005

Note: (A) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Supporting Schedules: G-2 p.26, G-6 p.2-3

Recap Schedules: G-2 p.1

Florida Public Service Commission

Explanation: Provide an income statement for the projected test year.

Type of Data Shown:

Company:

Florida City Gas

Projected Test Year: 12/31/2027

Witness: J. Baugh, G. Navo

Docket No.:

20260026-GU

	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total
OPERATING REVENUE	\$ 17,463,081	\$ 17,393,359	\$ 16,398,670	\$ 15,619,771	\$ 14,689,332	\$ 14,103,229	\$ 13,814,484	\$ 13,460,602	\$ 13,454,591	\$ 14,475,687	\$ 15,276,742	\$ 16,492,127	\$ 182,641,677
REVENUES DUE TO GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
NET REVENUE	\$ 17,463,081	\$ 17,393,359	\$ 16,398,670	\$ 15,619,771	\$ 14,689,332	\$ 14,103,229	\$ 13,814,484	\$ 13,460,602	\$ 13,454,591	\$ 14,475,687	\$ 15,276,742	\$ 16,492,127	\$ 182,641,677
COST OF GAS	\$ 6,025,179	\$ 6,055,080	\$ 5,448,777	\$ 5,125,523	\$ 4,569,724	\$ 4,243,986	\$ 4,088,662	\$ 3,806,270	\$ 4,046,643	\$ 4,292,886	\$ 4,827,018	\$ 5,431,544	\$ 57,961,292
OPERATION & MAINTENANCE	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	4,388,573	52,662,873
DEPRECIATION & AMORTIZATION	1,898,210	1,905,408	1,919,285	1,933,712	1,948,894	1,954,596	2,066,244	2,081,563	2,098,069	2,110,210	2,124,285	2,136,994	24,177,471
AMORTIZATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES OTHER THAN INCOME	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	1,723,476	20,681,708
TAXES OTHER THAN INCOME - GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES - FEDERAL	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(279,856)	(3,358,277)
INCOME TAXES - STATE	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(77,562)	(930,739)
INCOME TAXES - GROWTH - FEDERAL (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAXES - GROWTH - STATE (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFERRED TAXES - FEDERAL	376,458	376,458	376,458	376,458	376,458	376,458	376,458	376,458	376,458	376,458	376,458	376,458	4,517,493
DEFERRED TAXES - STATE	104,334	104,334	104,334	104,334	104,334	104,334	104,334	104,334	104,334	104,334	104,334	104,334	1,252,014
INVESTMENT TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	\$ 14,158,812	\$ 14,195,911	\$ 13,603,484	\$ 13,294,657	\$ 12,754,041	\$ 12,434,005	\$ 12,390,329	\$ 12,123,255	\$ 12,380,135	\$ 12,638,519	\$ 13,186,726	\$ 13,803,961	\$ 156,963,834
OPERATING INCOME	\$ 3,304,269	\$ 3,197,449	\$ 2,795,186	\$ 2,325,114	\$ 1,935,292	\$ 1,669,225	\$ 1,424,156	\$ 1,337,347	\$ 1,074,456	\$ 1,837,168	\$ 2,090,016	\$ 2,688,166	\$ 25,677,843
EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	-	-	-	-	-	-	-	-
INTEREST CHARGES	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	1,778,228	21,338,738
NET INCOME	\$ 1,526,041	\$ 1,419,221	\$ 1,016,958	\$ 546,885	\$ 157,064	\$ (109,003)	\$ (354,073)	\$ (440,881)	\$ (703,772)	\$ 58,940	\$ 311,788	\$ 909,938	\$ 4,339,105
DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS SOLD	16,732,639	16,054,530	15,664,478	12,546,670	14,767,570	14,515,757	14,752,214	14,841,247	13,368,137	15,334,333	15,454,026	16,970,566	181,002,168

Note: (A) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Supporting Schedules: G-2 p.5, G-6 p.2-3

Recap Schedules: G-2 p.1

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
<b>RS-1</b>														
BILLS		36,264	36,207	36,150	36,094	36,037	35,980	35,924	35,867	35,810	35,754	35,697	35,640	431,425
THERMS		248,922	257,235	223,832	207,439	183,991	169,969	165,569	164,876	165,662	170,468	188,945	222,139	2,369,047
CUSTOMER CHARGE	\$18.00	\$ 652,747	\$ 651,727	\$ 650,707	\$ 649,687	\$ 648,667	\$ 647,647	\$ 646,627	\$ 645,607	\$ 644,587	\$ 643,567	\$ 642,547	\$ 641,527	\$ 7,765,642
ENERGY CHARGE	\$0.67667	168,438	174,063	151,460	140,368	124,501	115,013	112,036	111,566	112,099	115,351	127,854	150,314	1,603,063
SAFE	\$8.70	315,494	315,001	314,508	314,015	313,522	313,029	312,536	312,043	311,550	311,057	310,564	310,071	3,753,393
CONSERVATION	\$0.27092	67,438	69,690	60,641	56,199	49,847	46,084	44,856	44,668	44,881	46,183	51,189	60,182	641,822
PGA	\$1.27690	317,849	328,464	285,811	264,879	234,938	217,033	211,415	210,530	211,534	217,671	241,264	283,649	3,025,036
NGFRCRC	\$0.05343	13,300	13,744	11,959	11,083	9,831	9,081	8,846	8,809	8,851	9,108	10,095	11,869	126,578
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 1,535,265	\$ 1,552,689	\$ 1,475,086	\$ 1,436,231	\$ 1,381,306	\$ 1,347,851	\$ 1,336,317	\$ 1,333,224	\$ 1,333,502	\$ 1,342,937	\$ 1,383,513	\$ 1,457,612	\$ 16,915,534
<b>RS-100</b>														
BILLS		79,246	79,489	79,732	79,975	80,218	80,461	80,704	80,946	81,189	81,432	81,675	81,918	966,985
THERMS		1,624,867	1,683,930	1,398,122	1,252,222	1,049,901	931,526	895,756	888,953	892,487	930,198	1,094,260	1,392,803	14,035,024
CUSTOMER CHARGE	\$19.00	\$ 1,505,874	\$ 1,510,289	\$ 1,514,905	\$ 1,519,520	\$ 1,524,136	\$ 1,528,751	\$ 1,533,367	\$ 1,537,982	\$ 1,542,598	\$ 1,547,213	\$ 1,551,829	\$ 1,556,444	\$ 18,372,709
ENERGY CHARGE	\$0.57421	933,015	966,929	802,815	719,038	602,864	534,892	514,352	510,446	512,475	534,129	628,335	799,761	8,059,051
SAFE	\$8.70	689,440	691,554	693,667	695,780	697,894	700,007	702,121	704,234	706,347	708,461	710,574	712,688	8,412,767
CONSERVATION	\$0.13265	215,539	223,373	185,461	166,107	139,269	123,567	118,822	117,920	118,388	123,391	145,154	184,755	1,861,746
PGA	\$1.27692	2,074,792	2,150,210	1,785,262	1,598,962	1,340,619	1,189,466	1,143,790	1,135,105	1,139,617	1,187,770	1,397,271	1,778,470	17,921,322
NGFRCRC	\$0.02808	45,626	47,285	39,259	35,162	29,481	26,157	25,153	24,962	25,061	26,120	30,727	39,110	394,103
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 5,464,086	\$ 5,589,640	\$ 5,021,369	\$ 4,734,570	\$ 4,334,263	\$ 4,102,840	\$ 4,037,605	\$ 4,030,648	\$ 4,044,486	\$ 4,127,084	\$ 4,463,879	\$ 5,071,228	\$ 55,021,698
<b>RS-600</b>														
BILLS		1,837	1,846	1,856	1,866	1,875	1,885	1,894	1,904	1,913	1,923	1,932	1,942	22,673
THERMS		183,510	188,419	152,664	135,689	102,778	72,675	50,916	41,784	43,981	61,197	99,902	147,746	1,281,262
CUSTOMER CHARGE	\$25.00	\$ 45,923	\$ 46,162	\$ 46,400	\$ 46,639	\$ 46,877	\$ 47,116	\$ 47,354	\$ 47,593	\$ 47,831	\$ 48,070	\$ 48,308	\$ 48,546	\$ 566,819
ENERGY CHARGE	\$0.70799	129,923	133,399	108,085	96,067	72,765	51,453	36,048	29,583	31,138	43,327	70,730	104,602	907,121
SAFE	\$8.70	15,981	16,064	16,147	16,230	16,313	16,396	16,479	16,562	16,645	16,728	16,811	16,894	197,253
CONSERVATION	\$0.07705	14,139	14,518	11,763	10,455	7,919	5,600	3,923	3,219	3,389	4,715	7,697	11,384	98,721
PGA	\$1.27690	234,324	240,593	194,937	173,262	131,237	92,799	65,015	53,354	56,159	78,143	127,565	188,656	1,636,044
NGFRCRC	\$0.01611	2,956	3,035	2,459	2,186	1,656	1,171	820	673	709	986	1,609	2,380	20,641
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 443,248	\$ 453,771	\$ 379,792	\$ 344,839	\$ 276,767	\$ 214,534	\$ 169,640	\$ 150,984	\$ 155,871	\$ 191,969	\$ 272,721	\$ 372,463	\$ 3,426,599
<b>RSG</b>														
BILLS		77	78	77	77	78	77	77	78	77	77	78	77	928
THERMS		115	44	64	125	251	431	148	33	174	307	14	121	1,827
CUSTOMER CHARGE	\$25.00	\$ 1,925	\$ 1,950	\$ 1,925	\$ 1,925	\$ 1,950	\$ 1,925	\$ 1,925	\$ 1,950	\$ 1,925	\$ 1,925	\$ 1,950	\$ 1,925	\$ 23,200
ENERGY CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.27092	31	12	17	34	68	117	40	9	47	83	4	33	495
PGA	\$1.27690	147	56	82	160	321	550	189	42	222	392	18	154	2,333
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 2,103	\$ 2,018	\$ 2,024	\$ 2,118	\$ 2,339	\$ 2,592	\$ 2,154	\$ 2,001	\$ 2,194	\$ 2,400	\$ 1,972	\$ 2,112	\$ 26,028
<b>GS-1</b>														
BILLS		4,295	4,303	4,311	4,320	4,328	4,336	4,344	4,352	4,360	4,368	4,376	4,384	52,078
THERMS		824,158	814,807	789,126	768,637	736,785	710,083	693,908	690,788	699,090	724,846	774,371	827,343	9,053,942
CUSTOMER CHARGE	\$31.00	\$ 133,154	\$ 133,405	\$ 133,656	\$ 133,907	\$ 134,158	\$ 134,410	\$ 134,661	\$ 134,912	\$ 135,163	\$ 135,414	\$ 135,665	\$ 135,916	\$ 1,614,422
ENERGY CHARGE	\$0.57949	477,592	472,172	457,291	445,417	426,959	411,486	402,113	400,305	405,116	426,959	448,740	479,437	5,246,669
SAFE	\$8.70	37,369	37,439	37,510	37,580	37,651	37,721	37,792	37,862	37,933	38,003	38,074	38,144	453,080
CONSERVATION	\$0.05251	43,277	42,786	41,437	40,361	38,689	37,286	36,473	36,273	36,709	38,062	40,662	43,444	475,423
PGA	\$1.27690	1,052,368	1,040,427	1,007,636	981,472	940,800	906,705	886,051	882,068	892,668	925,556	988,794	1,056,435	11,560,979
NGFRCRC	\$0.01201	9,896	9,786	9,477	9,231	8,849	8,528	8,334	8,296	8,396	8,505	9,300	9,936	108,738
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 1,753,657	\$ 1,736,015	\$ 1,687,007	\$ 1,647,970	\$ 1,587,106	\$ 1,536,137	\$ 1,505,387	\$ 1,499,716	\$ 1,515,985	\$ 1,565,782	\$ 1,661,236	\$ 1,763,313	\$ 19,459,310

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
<b>GS-1 Transportation</b>														
BILLS		1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	15,516
THERMS		357,187	346,278	334,747	321,785	305,570	291,647	282,855	280,354	283,198	295,084	318,107	340,436	3,757,248
CUSTOMER CHARGE	\$31.00	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	480,996
ENERGY CHARGE	\$0.57949	206,986	200,664	193,982	186,471	177,075	169,006	163,912	162,462	164,110	170,998	184,340	197,279	2,177,288
SAFE	\$8.70	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	134,989
CONSERVATION	\$0.05251	18,756	18,183	17,578	16,897	16,045	15,314	14,853	14,721	14,871	15,495	16,704	17,876	197,293
TRANS BALANCING	\$0.00780	2,786	2,701	2,611	2,510	2,383	2,275	2,206	2,187	2,209	2,302	2,481	2,655	29,307
NGFRCRC	\$0.01201	4,290	4,159	4,020	3,865	3,670	3,503	3,397	3,367	3,401	3,544	3,820	4,089	45,125
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 284,150	\$ 277,039	\$ 269,523	\$ 261,075	\$ 250,506	\$ 241,430	\$ 235,700	\$ 234,070	\$ 235,923	\$ 243,671	\$ 258,678	\$ 273,232	\$ 3,064,997
<b>GS-6K</b>														
BILLS		1,271	1,277	1,283	1,289	1,295	1,300	1,306	1,312	1,318	1,324	1,329	1,335	15,640
THERMS		1,137,022	1,113,352	1,069,706	1,029,478	972,643	924,935	894,276	884,761	893,047	930,842	1,009,887	1,094,323	11,954,271
CUSTOMER CHARGE	\$44.00	\$ 55,943	\$ 56,198	\$ 56,453	\$ 56,708	\$ 56,963	\$ 57,218	\$ 57,473	\$ 57,728	\$ 57,983	\$ 58,239	\$ 58,494	\$ 58,749	688,150
ENERGY CHARGE	\$0.48722	553,980	542,447	521,182	501,562	473,891	450,647	435,709	431,073	435,110	453,525	492,037	533,176	5,824,360
SAFE	\$11.01	13,998	14,062	14,126	14,190	14,254	14,318	14,381	14,445	14,509	14,573	14,637	14,701	172,194
CONSERVATION	\$0.03793	43,127	42,229	40,574	39,048	36,892	35,083	33,920	33,559	33,873	35,307	38,305	41,508	453,426
PGA	\$1.27690	1,451,863	1,421,639	1,365,908	1,314,540	1,241,968	1,181,049	1,141,901	1,129,751	1,140,331	1,188,592	1,289,525	1,397,341	15,264,409
NGFRCRC	\$0.00702	7,982	7,816	7,509	7,227	6,828	6,493	6,278	6,211	6,269	6,535	7,089	7,682	83,919
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 2,126,893	\$ 2,084,391	\$ 2,005,753	\$ 1,933,296	\$ 1,830,797	\$ 1,744,807	\$ 1,689,662	\$ 1,672,768	\$ 1,688,077	\$ 1,756,770	\$ 1,900,087	\$ 2,053,156	\$ 22,486,457
<b>GS-6K Transportation</b>														
BILLS		1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,440
THERMS		1,502,711	1,481,290	1,424,803	1,380,948	1,314,243	1,258,054	1,221,893	1,209,882	1,219,003	1,259,302	1,343,059	1,434,411	16,049,599
CUSTOMER CHARGE	\$44.00	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	723,360
ENERGY CHARGE	\$0.48722	732,151	721,714	694,193	672,825	640,326	612,949	595,331	589,479	593,923	613,557	654,365	698,874	7,819,686
SAFE	\$11.01	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	181,004
CONSERVATION	\$0.03793	56,998	56,185	54,043	52,379	49,849	47,718	46,346	45,891	46,237	47,765	50,942	54,407	608,761
TRANS BALANCING	\$0.00780	11,721	11,554	11,113	10,771	10,251	9,813	9,531	9,437	9,508	9,823	10,476	11,188	125,187
NGFRCRC	\$0.00702	10,549	10,399	10,002	9,694	9,226	8,832	8,578	8,493	8,557	8,840	9,428	10,070	112,668
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 886,782	\$ 875,216	\$ 844,715	\$ 821,034	\$ 785,016	\$ 754,675	\$ 735,149	\$ 728,664	\$ 733,589	\$ 755,349	\$ 800,575	\$ 849,903	\$ 9,570,666
<b>GS-26K</b>														
BILLS		108	108	108	108	108	108	108	108	108	108	108	108	1,296
THERMS		339,402	319,795	309,966	292,211	274,126	259,337	249,919	246,561	247,660	258,538	281,810	302,513	3,381,837
CUSTOMER CHARGE	\$188.00	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	243,648
ENERGY CHARGE	\$0.44046	149,493	140,857	136,527	128,707	120,742	114,227	110,080	108,000	109,084	113,875	124,126	133,245	1,489,564
SAFE	\$11.01	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	14,269
CONSERVATION	\$0.03541	12,018	11,324	10,976	10,347	9,707	9,183	8,850	8,731	8,770	9,155	9,979	10,712	119,751
PGA	\$1.27690	433,383	408,346	395,795	373,124	350,032	331,147	319,122	314,833	316,238	330,127	359,843	386,279	4,318,268
NGFRCRC	\$0.00639	2,169	2,043	1,981	1,867	1,752	1,657	1,597	1,576	1,583	1,652	1,801	1,933	21,610
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 618,556	\$ 584,063	\$ 566,772	\$ 535,539	\$ 503,725	\$ 477,708	\$ 461,141	\$ 455,233	\$ 457,167	\$ 476,302	\$ 517,241	\$ 553,662	\$ 6,207,109
<b>GS-25K Transportation</b>														
BILLS		286	286	286	286	286	286	286	286	286	286	286	286	3,432
THERMS		1,087,576	1,084,150	1,036,496	1,007,882	958,513	916,897	888,860	877,958	881,826	906,123	961,762	1,028,481	11,636,523
CUSTOMER CHARGE	\$188.00	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	645,216
ENERGY CHARGE	\$0.44046	479,034	477,525	456,535	443,932	422,187	403,856	391,507	386,705	388,409	399,111	423,617	453,005	5,125,423
SAFE	\$11.01	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	37,786
CONSERVATION	\$0.03541	38,511	38,390	36,702	35,689	33,941	32,467	31,475	31,088	31,225	32,086	34,056	36,419	412,049
TRANS BALANCING	\$0.00780	8,483	8,456	8,085	7,861	7,476	7,152	6,933	6,848	6,878	7,068	7,502	8,022	90,765
NGFRCRC	\$0.00639	6,950	6,928	6,623	6,440	6,125	5,859	5,680	5,610	5,635	5,790	6,146	6,572	74,357
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 589,894	\$ 588,215	\$ 564,862	\$ 550,839	\$ 526,646	\$ 506,251	\$ 492,512	\$ 487,169	\$ 489,065	\$ 500,972	\$ 528,238	\$ 560,934	\$ 6,385,597

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
<b>GS-120K</b>														
BILLS		13	13	13	13	13	13	13	13	13	13	13	13	156
THERMS		258,265	263,242	239,351	255,602	201,495	205,343	209,310	20,833	191,513	236,188	269,560	184,607	2,535,309
CUSTOMER CHARGE	\$375.00	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 58,500
ENERGY CHARGE	\$0.28336	73,182	74,592	67,822	72,428	57,096	58,186	59,310	5,903	54,267	66,926	76,382	52,310	718,405
DEMAND CHARGE	\$0.71900	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	178,927
SAFE	\$11.01	143	143	143	143	143	143	143	143	143	143	143	143	1,718
CONSERVATION	\$0.02514	6,493	6,618	6,017	6,426	5,066	5,162	5,262	524	4,815	5,938	6,777	4,641	63,738
PGA	\$1.27690	329,778	336,134	305,627	326,379	257,289	262,202	267,268	26,602	244,543	301,589	344,201	235,724	3,237,336
NGFRCRC	\$0.00492	1,271	1,295	1,178	1,258	991	1,010	1,030	103	942	1,162	1,326	908	12,474
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 430,652</b>	<b>\$ 438,568</b>	<b>\$ 400,573</b>	<b>\$ 426,418</b>	<b>\$ 340,370</b>	<b>\$ 346,489</b>	<b>\$ 352,799</b>	<b>\$ 53,060</b>	<b>\$ 324,496</b>	<b>\$ 395,544</b>	<b>\$ 448,615</b>	<b>\$ 313,512</b>	<b>\$ 4,271,098</b>
<b>GS-120K Transportation</b>														
BILLS		89	89	89	89	89	89	89	89	89	89	90	91	1,073
THERMS		2,995,653	2,758,970	3,043,453	2,894,511	2,676,857	2,740,743	2,735,007	2,708,830	1,693,158	3,040,417	3,001,324	2,987,157	33,276,081
CUSTOMER CHARGE	\$375.00	\$ 33,365	\$ 33,396	\$ 33,427	\$ 33,450	\$ 33,462	\$ 33,475	\$ 33,468	\$ 33,512	\$ 33,526	\$ 33,520	\$ 33,750	\$ 34,125	\$ 402,496
ENERGY CHARGE	\$0.28336	848,848	781,782	862,393	820,189	758,514	776,617	774,992	767,574	479,773	861,533	850,455	846,441	9,429,110
DEMAND CHARGE	\$0.71900	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	2,016,864
SAFE	\$11.01	980	980	981	982	982	983	983	984	984	984	991	1,002	11,817
CONSERVATION	\$0.02514	75,311	69,361	76,512	72,768	67,296	68,902	68,758	68,100	42,566	76,436	75,453	75,097	836,561
TRANS BALANCING	\$0.00780	23,366	21,520	23,739	22,577	20,879	21,378	21,333	21,129	13,207	23,715	23,410	23,300	259,553
NGFRCRC	\$0.00492	14,739	13,574	14,974	14,241	13,170	13,484	13,456	13,327	8,330	14,959	14,767	14,697	163,718
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 1,164,680</b>	<b>\$ 1,088,684</b>	<b>\$ 1,180,099</b>	<b>\$ 1,132,279</b>	<b>\$ 1,062,377</b>	<b>\$ 1,082,911</b>	<b>\$ 1,081,082</b>	<b>\$ 1,072,698</b>	<b>\$ 746,459</b>	<b>\$ 1,179,219</b>	<b>\$ 1,166,898</b>	<b>\$ 1,162,734</b>	<b>\$ 13,120,120</b>
<b>GS-1,250K</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$625.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.14073	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01478	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00349	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GS-1,250K Transportation</b>														
BILLS		9	9	9	9	9	9	9	9	9	9	9	9	104
THERMS		1,453,817	1,423,958	1,470,197	1,444,761	1,499,767	1,499,797	1,489,529	1,482,663	1,472,784	1,855,613	1,029,385	1,335,083	17,457,355
CUSTOMER CHARGE	\$625.00	\$ 5,451	\$ 5,447	\$ 5,442	\$ 5,419	\$ 5,396	\$ 5,390	\$ 5,383	\$ 5,376	\$ 5,370	\$ 5,380	\$ 5,390	\$ 5,401	\$ 64,845
ENERGY CHARGE	\$0.14073	204,596	200,394	206,901	203,321	211,062	211,066	209,621	208,655	207,265	261,140	144,865	187,886	2,456,774
DEMAND CHARGE	\$0.71900	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	1,131,735
SAFE	\$11.01	96	96	96	95	95	95	95	95	95	95	95	95	1,142
CONSERVATION	\$0.01478	21,487	21,046	21,730	21,354	22,167	22,167	22,015	21,914	21,768	27,426	15,214	19,733	258,020
TRANS BALANCING	\$0.00780	11,340	11,107	11,468	11,269	11,698	11,698	11,618	11,565	11,488	14,474	8,029	10,414	136,167
NGFRCRC	\$0.00349	5,074	4,970	5,131	5,042	5,234	5,234	5,198	5,174	5,140	6,476	3,593	4,659	60,926
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 342,355</b>	<b>\$ 337,370</b>	<b>\$ 345,078</b>	<b>\$ 340,812</b>	<b>\$ 349,964</b>	<b>\$ 349,962</b>	<b>\$ 348,243</b>	<b>\$ 347,091</b>	<b>\$ 345,436</b>	<b>\$ 409,302</b>	<b>\$ 271,498</b>	<b>\$ 322,499</b>	<b>\$ 4,109,609</b>
<b>GS-11M</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.10320	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
<b>GS-11M Transportation</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.10320	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS BALANCING	\$0.00780	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-25M</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.05160	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1,27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-25M Transportation</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.05160	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS BALANCING	\$0.00780	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CSG</b>														
BILLS		129	129	131	129	129	131	129	129	131	129	129	131	1,556
THERMS		1,890	1,217	1,396	1,382	1,371	4,423	56	1,554	1,642	858	2,387	1,124	19,300
CUSTOMER CHARGE	\$36.00	\$ 4,644	\$ 4,644	\$ 4,716	\$ 4,644	\$ 4,644	\$ 4,716	\$ 4,644	\$ 4,644	\$ 4,716	\$ 4,644	\$ 4,644	\$ 4,716	\$ 56,016
ENERGY CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05251	99	64	73	73	72	232	3	82	86	45	125	59	1,013
PGA	\$1,27690	2,413	1,554	1,783	1,765	1,751	5,648	72	1,984	2,097	1,096	3,048	1,435	24,644
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 7,157	\$ 6,262	\$ 6,572	\$ 6,481	\$ 6,467	\$ 10,596	\$ 4,718	\$ 6,710	\$ 6,899	\$ 5,785	\$ 7,817	\$ 6,210	\$ 81,673
<b>CSG Transportation</b>														
BILLS		3	4	5	3	4	5	3	4	5	3	4	5	48
THERMS		30	16	16	18	15	15	48	17	97	-	13	13	299
CUSTOMER CHARGE	\$36.00	\$ 108	\$ 144	\$ 180	\$ 108	\$ 144	\$ 180	\$ 108	\$ 144	\$ 180	\$ 108	\$ 144	\$ 180	\$ 1,728
ENERGY CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05251	2	1	1	1	1	1	2	1	5	-	1	1	16
PGA	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 110	\$ 145	\$ 181	\$ 109	\$ 145	\$ 181	\$ 110	\$ 145	\$ 185	\$ 108	\$ 145	\$ 181	\$ 1,744

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
<b>Gas Lighting</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$10.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.59363	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$8.70	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05109	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRRC	\$0.01191	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contract Demand Service</b>														
BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS		4,272,285	3,977,789	3,826,380	1,323,239	4,271,116	4,254,621	4,718,036	4,962,233	4,251,803	3,653,824	4,396,686	5,242,389	49,150,400
ENERGY CHARGE		\$ 276,498	\$ 264,653	\$ 260,168	\$ 158,448	\$ 276,391	\$ 275,948	\$ 294,720	\$ 305,190	\$ 276,148	\$ 254,559	\$ 282,155	\$ 317,706	\$ 3,242,585
<b>TOTAL</b>		<b>\$ 276,498</b>	<b>\$ 264,653</b>	<b>\$ 260,168</b>	<b>\$ 158,448</b>	<b>\$ 276,391</b>	<b>\$ 275,948</b>	<b>\$ 294,720</b>	<b>\$ 305,190</b>	<b>\$ 276,148</b>	<b>\$ 254,559</b>	<b>\$ 282,155</b>	<b>\$ 317,706</b>	<b>\$ 3,242,585</b>
<b>Load Enhancement Service</b>														
BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS		376,452	269,764	294,599	192,583	196,189	264,775	248,504	373,716	425,335	1,000,257	655,266	381,242	4,678,680
ENERGY CHARGES (A)		\$ 98,222	\$ 75,006	\$ 80,410	\$ 58,210	\$ 58,995	\$ 73,920	\$ 70,379	\$ 97,626	\$ 108,859	\$ 233,966	\$ 158,894	\$ 99,264	\$ 1,213,751
<b>TOTAL</b>		<b>\$ 98,222</b>	<b>\$ 75,006</b>	<b>\$ 80,410</b>	<b>\$ 58,210</b>	<b>\$ 58,995</b>	<b>\$ 73,920</b>	<b>\$ 70,379</b>	<b>\$ 97,626</b>	<b>\$ 108,859</b>	<b>\$ 233,966</b>	<b>\$ 158,894</b>	<b>\$ 99,264</b>	<b>\$ 1,213,751</b>
<b>Third Party Supplier</b>														
NO. OF SUPPLIERS		11	11	11	11	11	11	11	11	11	11	11	11	132
NO. OF TRANSPORTATION CUSTOMERS		3,050	3,051	3,052	3,050	3,051	3,052	3,050	3,051	3,052	3,050	3,052	3,054	36,613
MONTHLY CUSTOMER CHARGE	\$400.00	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 52,800
PER TRANSPORTATION CUSTOMER CHARGE	\$6.21	18,939	18,945	18,952	18,940	18,946	18,952	18,940	18,947	18,953	18,940	18,951	18,963	227,367
<b>TOTAL</b>		<b>\$ 23,339</b>	<b>\$ 23,345</b>	<b>\$ 23,352</b>	<b>\$ 23,340</b>	<b>\$ 23,346</b>	<b>\$ 23,352</b>	<b>\$ 23,340</b>	<b>\$ 23,347</b>	<b>\$ 23,353</b>	<b>\$ 23,340</b>	<b>\$ 23,351</b>	<b>\$ 23,363</b>	<b>\$ 280,167</b>
<b>MISCELLANEOUS SERVICE REVENUE</b>														
WATER HEATER INTEREST		79,756	79,580	73,578	69,831	64,397	60,429	58,342	57,709	58,146	60,445	66,292	74,131	802,635
AEP REVENUES		18,230	18,230	18,230	18,230	18,230	18,230	18,230	18,230	18,230	18,230	18,230	18,230	218,757
OFF-SYSTEM SALES		30,784	30,784	30,784	30,784	30,784	30,784	30,784	30,784	30,784	30,784	30,784	30,784	369,406
LATE PAYMENT CHARGES		-	-	-	-	-	-	-	-	-	-	-	-	-
NSF CHARGES		110,234	109,991	101,695	96,517	89,006	83,522	80,638	79,762	80,366	83,545	91,625	102,461	1,109,362
<b>TOTAL MISC. REVENUES</b>		<b>247,925</b>	<b>247,486</b>	<b>232,517</b>	<b>223,173</b>	<b>209,620</b>	<b>199,725</b>	<b>194,519</b>	<b>192,939</b>	<b>194,029</b>	<b>199,765</b>	<b>214,346</b>	<b>233,898</b>	<b>2,589,941</b>
<b>REVENUE TAXES</b>														
<b>TOTAL OPERATING REVENUE</b>		<b>\$ 17,247,688</b>	<b>\$ 17,174,596</b>	<b>\$ 16,224,214</b>	<b>\$ 15,470,418</b>	<b>\$ 14,574,909</b>	<b>\$ 14,013,309</b>	<b>\$ 13,731,662</b>	<b>\$ 13,382,203</b>	<b>\$ 13,375,860</b>	<b>\$ 14,386,417</b>	<b>\$ 15,153,241</b>	<b>\$ 16,321,955</b>	<b>\$ 181,056,473</b>
TOTAL BILLS		126,296	126,508	126,720	126,925	127,137	127,349	127,554	127,766	127,978	128,184	128,396	128,609	1,529,421
TOTAL THERMS		16,663,861	15,984,256	15,614,918	12,508,512	14,745,612	14,505,269	14,744,591	14,835,797	13,362,459	15,324,065	15,426,736	16,921,929	180,638,005

Note: (A) The Load Enhancement Service (LES) rate schedule is applicable to customers who provide verifiable documentation of either a viable alternative fuel or the opportunity to completely bypass FCG's system and are eligible for a negotiated rate. The difference between the revenues under the negotiated LES rate and their otherwise applicable tariff rate are recovered through the Competitive Rate Adjustment (CRA). Therefore, the projected revenues for the Load Enhancement Service (LES) customers were calculated based on the customers' otherwise applicable tariff rate schedule which would be inclusive of the revenues recovered through the CRA.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	TOTAL
<b>TOTAL OPERATING REVENUE</b>		\$ 17,247,688	\$ 17,174,596	\$ 16,224,214	\$ 15,470,418	\$ 14,574,909	\$ 14,013,309	\$ 13,731,662	\$ 13,382,203	\$ 13,375,860	\$ 14,386,417	\$ 15,153,241	\$ 16,321,955	\$ 181,056,473
TOTAL BILLS		126,296	126,508	126,720	126,925	127,137	127,349	127,554	127,766	127,978	128,184	128,396	128,609	1,529,421
TOTAL THERMS		16,663,861	15,984,256	15,614,918	12,508,512	14,745,612	14,505,269	14,744,591	14,835,797	13,362,459	15,324,065	15,426,736	16,921,929	180,638,005
COST OF GAS														
FIRM THERMS SOLD		16,663,861	15,984,256	15,614,918	12,508,512	14,745,612	14,505,269	14,744,591	14,835,797	13,362,459	15,324,065	15,426,736	16,921,929	180,638,005
COST OF GAS-FIRM		\$ 5,924,811	\$ 5,952,818	\$ 5,372,830	\$ 5,064,060	\$ 4,528,863	\$ 4,217,699	\$ 4,065,993	\$ 3,786,389	\$ 4,026,445	\$ 4,266,855	\$ 4,779,376	\$ 5,356,777	\$ 57,342,914
TOTAL COST OF GAS		\$ 5,924,811	\$ 5,952,818	\$ 5,372,830	\$ 5,064,060	\$ 4,528,863	\$ 4,217,699	\$ 4,065,993	\$ 3,786,389	\$ 4,026,445	\$ 4,266,855	\$ 4,779,376	\$ 5,356,777	\$ 57,342,914
NET REVENUES		\$ 11,322,877	\$ 11,221,778	\$ 10,851,384	\$ 10,406,359	\$ 10,046,046	\$ 9,795,610	\$ 9,665,669	\$ 9,595,814	\$ 9,349,415	\$ 10,119,562	\$ 10,373,866	\$ 10,965,179	\$ 123,713,559

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the projected test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>RS-1</b>														
BILLS		35,584	35,527	35,470	35,414	35,357	35,300	35,244	35,187	35,130	35,074	35,017	34,960	423,265
THERMS		251,089	259,268	226,389	210,255	187,190	173,399	169,074	168,383	169,139	173,835	191,963	224,572	2,404,557
CUSTOMER CHARGE	\$18.00	\$ 640,507	\$ 639,487	\$ 638,467	\$ 637,447	\$ 636,427	\$ 635,407	\$ 634,387	\$ 633,367	\$ 632,347	\$ 631,327	\$ 630,307	\$ 629,288	\$ 7,618,768
ENERGY CHARGE	\$0.67667	169,905	175,439	153,191	142,273	126,666	117,334	114,407	113,940	114,451	117,629	129,896	151,961	1,627,091
SAFE	\$8.70	309,578	309,085	308,592	308,099	307,606	307,114	306,621	306,128	305,635	305,142	304,649	304,156	3,682,404
CONSERVATION	\$0.27092	68,025	70,241	61,333	56,962	50,714	46,977	45,805	45,618	45,823	47,095	52,007	60,841	651,443
PGA	\$1.27690	320,616	331,060	289,076	268,474	239,023	221,413	215,890	215,008	215,973	221,970	245,118	286,756	3,070,379
NGFCRCR	\$0.05343	13,416	13,853	12,096	11,234	10,002	9,265	9,034	8,997	9,037	9,288	10,257	11,999	128,475
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 1,522,047	\$ 1,539,165	\$ 1,462,756	\$ 1,424,490	\$ 1,370,438	\$ 1,337,510	\$ 1,326,144	\$ 1,323,058	\$ 1,323,267	\$ 1,332,452	\$ 1,372,233	\$ 1,445,000	\$ 16,778,560
<b>RS-100</b>														
BILLS		82,161	82,404	82,647	82,890	83,133	83,376	83,619	83,861	84,104	84,347	84,590	84,833	1,001,965
THERMS		1,659,776	1,721,828	1,421,695	1,268,613	1,056,848	933,188	896,084	888,972	892,333	931,058	1,101,605	1,413,107	14,185,106
CUSTOMER CHARGE	\$19.00	\$ 1,561,060	\$ 1,565,675	\$ 1,570,291	\$ 1,574,906	\$ 1,579,522	\$ 1,584,137	\$ 1,588,752	\$ 1,593,368	\$ 1,597,983	\$ 1,602,599	\$ 1,607,214	\$ 1,611,830	\$ 19,037,337
ENERGY CHARGE	\$0.57421	953,060	988,691	816,351	728,450	606,853	535,846	514,541	510,457	512,387	534,623	632,553	814,200	8,145,230
SAFE	\$8.70	714,801	716,914	719,028	721,141	723,255	725,368	727,481	729,595	731,708	733,822	735,935	738,048	8,717,096
CONSERVATION	\$0.13265	220,169	228,400	188,588	168,281	140,191	123,787	118,866	117,922	118,368	123,505	146,128	187,448	1,881,654
PGA	\$1.27690	2,119,367	2,198,602	1,815,362	1,619,891	1,349,489	1,191,587	1,144,210	1,135,129	1,139,420	1,188,868	1,406,639	1,804,397	18,112,962
NGFCRCR	\$0.02808	46,606	48,349	39,921	35,623	29,676	26,204	25,162	24,962	25,057	26,144	30,933	39,680	398,318
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 5,615,063	\$ 5,746,631	\$ 5,149,540	\$ 4,848,293	\$ 4,428,985	\$ 4,186,929	\$ 4,119,012	\$ 4,111,433	\$ 4,124,923	\$ 4,209,560	\$ 4,559,402	\$ 5,192,824	\$ 56,292,597
<b>RS-600</b>														
BILLS		1,951	1,961	1,970	1,980	1,990	1,999	2,009	2,018	2,028	2,037	2,047	2,056	24,046
THERMS		181,491	186,351	148,449	130,262	95,265	63,336	40,276	30,561	32,794	50,894	91,747	142,221	1,193,647
CUSTOMER CHARGE	\$25.00	\$ 48,785	\$ 49,023	\$ 49,262	\$ 49,500	\$ 49,739	\$ 49,977	\$ 50,216	\$ 50,454	\$ 50,693	\$ 50,931	\$ 51,170	\$ 51,408	\$ 601,158
ENERGY CHARGE	\$0.70799	128,494	131,934	105,101	92,224	67,447	44,841	28,515	21,637	23,218	36,033	64,956	100,691	845,090
SAFE	\$8.70	16,977	17,060	17,143	17,226	17,309	17,392	17,475	17,558	17,641	17,724	17,807	17,890	209,203
CONSERVATION	\$0.07705	13,984	14,358	11,438	10,037	7,340	4,880	3,103	2,355	2,527	3,921	7,069	10,958	91,971
PGA	\$1.27690	231,745	237,951	189,555	166,332	121,644	80,874	51,428	39,023	41,874	64,987	117,152	181,602	1,524,168
NGFCRCR	\$0.01611	2,924	3,002	2,392	2,099	1,535	1,020	649	492	528	820	1,478	2,291	19,230
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 442,909	\$ 453,330	\$ 374,890	\$ 337,417	\$ 265,014	\$ 198,985	\$ 151,386	\$ 131,519	\$ 136,480	\$ 174,416	\$ 259,631	\$ 364,841	\$ 3,290,819
<b>RSG</b>														
BILLS		77	78	77	77	78	77	77	78	77	77	78	77	928
THERMS		115	44	64	125	251	431	148	33	174	307	14	121	1,827
CUSTOMER CHARGE	\$25.00	\$ 1,925	\$ 1,950	\$ 1,925	\$ 1,925	\$ 1,950	\$ 1,925	\$ 1,925	\$ 1,950	\$ 1,925	\$ 1,925	\$ 1,950	\$ 1,925	\$ 23,200
ENERGY CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.27092	31	12	17	34	68	117	40	9	47	83	4	33	495
PGA	\$1.27690	147	56	82	160	321	550	189	42	222	392	18	154	2,333
NGFCRCR	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 2,103	\$ 2,018	\$ 2,024	\$ 2,118	\$ 2,339	\$ 2,592	\$ 2,154	\$ 2,001	\$ 2,194	\$ 2,400	\$ 1,972	\$ 2,112	\$ 26,028
<b>GS-1</b>														
BILLS		4,393	4,401	4,409	4,417	4,425	4,433	4,441	4,449	4,457	4,465	4,474	4,482	53,245
THERMS		867,881	858,378	831,780	810,718	777,879	750,286	733,544	730,287	738,857	765,427	816,434	870,988	9,552,460
CUSTOMER CHARGE	\$31.00	\$ 136,168	\$ 136,419	\$ 136,670	\$ 136,921	\$ 137,172	\$ 137,423	\$ 137,674	\$ 137,926	\$ 138,177	\$ 138,428	\$ 138,679	\$ 138,930	\$ 1,650,586
ENERGY CHARGE	\$0.57949	502,929	497,421	482,008	469,803	450,773	434,783	425,081	423,194	428,160	443,557	473,115	504,729	5,535,555
SAFE	\$8.70	38,215	38,285	38,356	38,426	38,497	38,567	38,638	38,708	38,779	38,849	38,920	38,990	463,229
CONSERVATION	\$0.05251	45,572	45,073	43,677	42,571	40,846	39,398	38,518	38,347	38,797	40,193	42,871	45,736	501,600
PGA	\$1.27690	1,108,198	1,096,063	1,062,100	1,035,206	993,273	958,041	936,662	932,504	943,447	977,374	1,042,504	1,112,165	12,197,536
NGFCRCR	\$0.01201	10,423	10,309	9,990	9,737	9,342	9,011	8,810	8,771	8,874	9,193	9,805	10,461	114,725
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 1,841,504	\$ 1,823,571	\$ 1,772,800	\$ 1,732,664	\$ 1,669,904	\$ 1,617,223	\$ 1,585,384	\$ 1,579,450	\$ 1,596,233	\$ 1,647,593	\$ 1,745,894	\$ 1,851,010	\$ 20,463,231

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the projected test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>GS-1 Transportation</b>														
BILLS		1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	15,516
THERMS		357,187	346,278	334,747	321,785	305,570	291,647	282,855	280,354	283,198	295,084	318,107	340,436	3,757,248
CUSTOMER CHARGE	\$31.00	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 40,083	\$ 480,996
ENERGY CHARGE	\$0.57949	206,986	200,664	193,982	186,471	177,075	169,006	163,912	162,462	164,110	170,998	184,340	197,279	2,177,288
SAFE	\$8.70	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	11,249	134,989
CONSERVATION	\$0.05251	18,756	18,183	17,578	16,897	16,045	15,314	14,853	14,721	14,871	15,495	16,704	17,876	197,293
TRANS BALANCING	\$0.00780	2,786	2,701	2,611	2,510	2,383	2,275	2,206	2,187	2,209	2,302	2,481	2,655	29,307
NGFRCRC	\$0.01201	4,290	4,159	4,020	3,865	3,670	3,503	3,397	3,367	3,401	3,544	3,820	4,089	45,125
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 284,150	\$ 277,039	\$ 269,523	\$ 261,075	\$ 250,506	\$ 241,430	\$ 235,700	\$ 234,070	\$ 235,923	\$ 243,671	\$ 258,678	\$ 273,232	\$ 3,064,997
<b>GS-6K</b>														
BILLS		1,341	1,347	1,353	1,358	1,364	1,370	1,376	1,382	1,387	1,393	1,399	1,405	16,475
THERMS		1,158,463	1,133,630	1,086,137	1,043,217	982,300	930,891	897,614	886,931	895,365	935,151	1,018,540	1,107,737	12,075,976
CUSTOMER CHARGE	\$44.00	\$ 59,004	\$ 59,259	\$ 59,514	\$ 59,769	\$ 60,024	\$ 60,279	\$ 60,534	\$ 60,789	\$ 61,044	\$ 61,299	\$ 61,555	\$ 61,810	\$ 724,881
ENERGY CHARGE	\$0.48722	564,427	552,327	529,188	508,276	478,596	453,549	437,335	432,130	436,240	455,624	496,253	539,712	5,883,657
SAFE	\$11.01	14,764	14,828	14,892	14,956	15,020	15,083	15,147	15,211	15,275	15,339	15,403	15,466	181,385
CONSERVATION	\$0.03793	43,941	42,999	41,197	39,569	37,259	35,309	34,046	33,641	33,961	35,470	38,633	42,016	458,042
PGA	\$1.27690	1,479,242	1,447,533	1,386,889	1,332,084	1,254,299	1,188,654	1,146,163	1,132,522	1,143,292	1,194,094	1,300,573	1,414,470	15,419,814
NGFRCRC	\$0.00702	8,132	7,958	7,625	7,323	6,896	6,535	6,301	6,226	6,265	6,565	7,150	7,776	84,773
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 2,169,509	\$ 2,124,904	\$ 2,039,305	\$ 1,961,978	\$ 1,852,093	\$ 1,759,409	\$ 1,699,527	\$ 1,680,520	\$ 1,696,098	\$ 1,768,391	\$ 1,919,567	\$ 2,081,250	\$ 22,762,551
<b>GS-6K Transportation</b>														
BILLS		1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,440
THERMS		1,502,711	1,481,290	1,424,803	1,380,948	1,314,243	1,258,054	1,221,893	1,209,882	1,219,003	1,259,302	1,343,059	1,434,411	16,049,599
CUSTOMER CHARGE	\$44.00	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 60,280	\$ 723,360
ENERGY CHARGE	\$0.48722	732,151	721,714	694,193	672,825	640,326	612,948	595,331	589,479	593,923	613,557	654,365	698,874	7,819,686
SAFE	\$11.01	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	15,084	181,004
CONSERVATION	\$0.03793	56,998	56,185	54,043	52,379	49,849	47,718	46,346	45,891	46,237	47,765	50,942	54,407	608,761
TRANS BALANCING	\$0.00780	11,721	11,554	11,113	10,771	10,251	9,813	9,531	9,437	9,508	9,823	10,476	11,188	125,187
NGFRCRC	\$0.00702	10,549	10,399	10,002	9,694	9,226	8,832	8,578	8,493	8,557	8,840	9,428	10,070	112,668
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 886,782	\$ 875,216	\$ 844,715	\$ 821,034	\$ 785,016	\$ 754,675	\$ 735,149	\$ 728,664	\$ 733,589	\$ 755,349	\$ 800,575	\$ 849,903	\$ 9,570,666
<b>GS-25K</b>														
BILLS		108	108	108	108	108	108	108	108	108	108	108	108	1,296
THERMS		318,242	298,634	288,805	271,051	252,966	238,176	228,759	225,400	226,500	237,377	260,649	281,353	3,127,914
CUSTOMER CHARGE	\$188.00	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 20,304	\$ 243,648
ENERGY CHARGE	\$0.44046	140,173	131,537	127,207	119,387	111,421	104,907	100,759	99,280	99,764	104,555	114,806	123,925	1,377,721
SAFE	\$11.01	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	1,189	14,269
CONSERVATION	\$0.03541	11,269	10,575	10,227	9,598	8,958	8,434	8,100	7,981	8,020	8,406	9,230	9,983	110,759
PGA	\$1.27690	406,363	381,326	368,775	346,105	323,012	304,127	292,103	287,814	289,218	303,107	332,823	359,259	3,994,034
NGFRCRC	\$0.00639	2,034	1,908	1,845	1,732	1,616	1,522	1,462	1,440	1,447	1,517	1,666	1,798	19,987
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 581,331	\$ 546,839	\$ 529,548	\$ 498,315	\$ 466,501	\$ 440,483	\$ 423,917	\$ 418,008	\$ 419,943	\$ 439,078	\$ 480,017	\$ 516,437	\$ 5,760,418
<b>GS-25K Transportation</b>														
BILLS		286	286	286	286	286	286	286	286	286	286	286	286	3,432
THERMS		1,077,293	1,073,866	1,026,212	997,598	948,230	906,613	878,577	867,675	871,543	895,840	951,478	1,018,198	11,513,124
CUSTOMER CHARGE	\$188.00	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 53,768	\$ 645,216
ENERGY CHARGE	\$0.44046	474,504	472,995	452,005	439,402	417,657	399,327	386,978	382,176	383,880	394,582	419,088	448,475	5,071,070
SAFE	\$11.01	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	3,149	37,786
CONSERVATION	\$0.03541	38,147	38,026	36,338	35,325	33,577	32,103	31,110	30,724	30,861	31,722	33,692	36,054	407,680
TRANS BALANCING	\$0.00780	8,403	8,376	8,004	7,781	7,396	7,072	6,853	6,768	6,798	6,988	7,422	7,942	89,802
NGFRCRC	\$0.00639	6,884	6,862	6,557	6,375	6,059	5,793	5,614	5,544	5,569	5,724	6,080	6,506	73,569
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ 584,855	\$ 583,176	\$ 559,822	\$ 545,800	\$ 521,606	\$ 501,212	\$ 487,472	\$ 482,129	\$ 484,025	\$ 495,932	\$ 523,198	\$ 555,895	\$ 6,325,124

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the projected test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>GS-120K</b>														
BILLS		13	13	13	13	13	13	14	14	14	14	14	14	162
THERMS		258,265	263,242	239,351	255,602	201,495	205,343	212,209	23,733	194,413	239,088	275,358	190,405	2,558,503
CUSTOMER CHARGE	\$375.00	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 4,875	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 5,250	\$ 60,750
ENERGY CHARGE	\$0.28336	73,182	74,592	67,822	72,428	57,096	58,186	60,132	6,725	55,089	67,748	78,025	53,953	724,977
DEMAND CHARGE	\$0.71900	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	14,911	178,927
SAFE	\$11.01	143	143	143	143	143	143	154	154	154	154	154	154	1,784
CONSERVATION	\$0.02514	6,493	6,618	6,017	6,426	5,066	5,162	5,335	597	4,888	6,011	6,922	4,787	64,321
PGA	\$1.27690	329,778	336,134	305,627	326,379	257,289	262,202	270,970	30,304	248,245	305,291	351,605	243,128	3,266,952
NGFRCRC	\$0.00492	1,271	1,295	1,178	1,258	991	1,010	1,044	117	957	1,176	1,355	937	12,588
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 430,652</b>	<b>\$ 438,568</b>	<b>\$ 400,573</b>	<b>\$ 426,418</b>	<b>\$ 340,370</b>	<b>\$ 346,489</b>	<b>\$ 357,795</b>	<b>\$ 58,057</b>	<b>\$ 329,493</b>	<b>\$ 400,541</b>	<b>\$ 458,222</b>	<b>\$ 323,120</b>	<b>\$ 4,310,299</b>
<b>GS-120K Transportation</b>														
BILLS		89	89	89	89	89	89	89	89	89	89	90	91	1,074
THERMS		2,995,653	2,758,970	3,043,453	2,894,511	2,676,857	2,740,743	2,735,007	2,708,830	1,693,158	3,040,417	3,001,324	2,987,157	33,276,081
CUSTOMER CHARGE	\$375.00	\$ 33,503	\$ 33,486	\$ 33,468	\$ 33,450	\$ 33,462	\$ 33,475	\$ 33,488	\$ 33,512	\$ 33,526	\$ 33,520	\$ 33,750	\$ 34,125	\$ 402,766
ENERGY CHARGE	\$0.28336	848,848	781,782	862,393	820,189	758,514	776,617	774,992	767,574	479,773	861,533	850,455	846,441	9,429,110
DEMAND CHARGE	\$0.71900	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	168,072	2,016,864
SAFE	\$11.01	984	983	983	982	982	983	983	984	984	984	991	1,002	11,825
CONSERVATION	\$0.02514	75,311	69,361	76,512	72,768	67,296	68,902	68,758	68,100	42,566	76,436	75,453	75,097	836,561
TRANS BALANCING	\$0.00780	23,366	21,520	23,739	22,577	20,879	21,378	21,333	21,129	13,207	23,715	23,410	23,300	259,553
NGFRCRC	\$0.00492	14,739	13,574	14,974	14,241	13,170	13,484	13,456	13,327	8,330	14,959	14,767	14,697	163,718
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 1,164,823</b>	<b>\$ 1,088,778</b>	<b>\$ 1,180,141</b>	<b>\$ 1,132,279</b>	<b>\$ 1,062,377</b>	<b>\$ 1,082,911</b>	<b>\$ 1,081,082</b>	<b>\$ 1,072,698</b>	<b>\$ 746,459</b>	<b>\$ 1,179,219</b>	<b>\$ 1,166,898</b>	<b>\$ 1,162,734</b>	<b>\$ 13,120,398</b>
<b>GS-1,250K</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$625.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.14073	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.01478	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00349	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GS-1,250K Transportation</b>														
BILLS		9	9	9	9	9	9	9	9	9	9	9	9	104
THERMS		1,453,817	1,423,958	1,470,197	1,444,761	1,499,767	1,499,797	1,489,529	1,482,663	1,472,784	1,855,613	1,029,385	1,335,083	17,457,355
CUSTOMER CHARGE	\$625.00	\$ 5,412	\$ 5,424	\$ 5,436	\$ 5,419	\$ 5,396	\$ 5,390	\$ 5,383	\$ 5,376	\$ 5,370	\$ 5,380	\$ 5,390	\$ 5,401	\$ 64,777
ENERGY CHARGE	\$0.14073	204,596	200,394	206,901	203,321	211,062	211,066	209,621	208,655	207,265	261,140	144,865	187,886	2,456,774
DEMAND CHARGE	\$0.71900	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	94,311	1,131,735
SAFE	\$11.01	95	96	96	95	95	95	95	95	95	95	95	95	1,141
CONSERVATION	\$0.01478	21,487	21,046	21,730	21,354	22,167	22,167	22,015	21,914	21,768	27,426	15,214	19,733	258,020
TRANS BALANCING	\$0.00780	11,340	11,107	11,468	11,269	11,698	11,698	11,618	11,565	11,488	14,474	8,029	10,414	136,167
NGFRCRC	\$0.00349	5,074	4,970	5,131	5,042	5,234	5,234	5,198	5,174	5,140	6,476	3,593	4,659	60,926
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 342,316</b>	<b>\$ 337,347</b>	<b>\$ 345,071</b>	<b>\$ 340,812</b>	<b>\$ 349,964</b>	<b>\$ 349,962</b>	<b>\$ 348,243</b>	<b>\$ 347,091</b>	<b>\$ 345,436</b>	<b>\$ 409,302</b>	<b>\$ 271,498</b>	<b>\$ 322,499</b>	<b>\$ 4,109,540</b>

Supporting Schedules: G-6 p.2-3

Recap Schedules: E-1 p.2, G-2 p.1,

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the projected test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>GS-11M</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.10320	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-11M Transportation</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$1,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.10320	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS BALANCING	\$0.00780	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-25M</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.05160	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-25M Transportation</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.05160	-	-	-	-	-	-	-	-	-	-	-	-	-
DEMAND CHARGE	\$0.71900	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$11.01	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANS BALANCING	\$0.00780	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the projected test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>CSG</b>														
BILLS		129	129	131	129	129	131	129	129	131	129	129	131	1,556
THERMS		1,890	1,217	1,396	1,382	1,371	4,423	56	1,554	1,642	858	2,387	1,124	19,300
CUSTOMER CHARGE	\$36.00	\$ 4,644	\$ 4,644	\$ 4,716	\$ 4,644	\$ 4,644	\$ 4,716	\$ 4,644	\$ 4,644	\$ 4,716	\$ 4,644	\$ 4,644	\$ 4,716	\$ 56,016
ENERGY CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05251	99	64	73	73	72	232	3	82	86	45	125	59	1,013
PGA	\$1.27690	2,413	1,554	1,783	1,765	1,751	5,648	72	1,984	2,097	1,096	3,048	1,435	24,644
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 7,157</b>	<b>\$ 6,262</b>	<b>\$ 6,572</b>	<b>\$ 6,481</b>	<b>\$ 6,467</b>	<b>\$ 10,596</b>	<b>\$ 4,718</b>	<b>\$ 6,710</b>	<b>\$ 6,899</b>	<b>\$ 5,785</b>	<b>\$ 7,817</b>	<b>\$ 6,210</b>	<b>\$ 81,673</b>
<b>CSG Transportation</b>														
BILLS		3	4	5	3	4	5	4	4	5	4	4	5	50
THERMS		31	22	20	20	33	34	48	39	98	-	24	22	391
CUSTOMER CHARGE	\$36.00	\$ 111	\$ 144	\$ 180	\$ 120	\$ 144	\$ 180	\$ 128	\$ 144	\$ 180	\$ 133	\$ 144	\$ 180	\$ 1,788
ENERGY CHARGE	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$0.00	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05251	2	1	1	1	2	2	3	2	5	-	1	1	21
PGA	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ 113</b>	<b>\$ 145</b>	<b>\$ 181</b>	<b>\$ 121</b>	<b>\$ 146</b>	<b>\$ 182</b>	<b>\$ 131</b>	<b>\$ 146</b>	<b>\$ 185</b>	<b>\$ 133</b>	<b>\$ 145</b>	<b>\$ 181</b>	<b>\$ 1,809</b>
<b>Gas Lighting</b>														
BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
CUSTOMER CHARGE	\$10.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENERGY CHARGE	\$0.59363	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFE	\$8.70	-	-	-	-	-	-	-	-	-	-	-	-	-
CONSERVATION	\$0.05109	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$1.27690	-	-	-	-	-	-	-	-	-	-	-	-	-
NGFRCRC	\$0.01191	-	-	-	-	-	-	-	-	-	-	-	-	-
CRA (A)	\$0.00000	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Contract Demand Service</b>														
BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS		4,272,285	3,977,789	3,826,380	1,323,239	4,271,116	4,254,621	4,718,036	4,962,233	4,251,803	3,653,824	4,396,686	5,242,389	49,150,400
ENERGY CHARGE	\$	\$ 276,558	\$ 264,692	\$ 260,703	\$ 158,480	\$ 276,431	\$ 276,058	\$ 294,903	\$ 305,595	\$ 276,355	\$ 255,501	\$ 282,430	\$ 318,524	\$ 3,246,230
<b>TOTAL</b>		<b>\$ 276,558</b>	<b>\$ 264,692</b>	<b>\$ 260,703</b>	<b>\$ 158,480</b>	<b>\$ 276,431</b>	<b>\$ 276,058</b>	<b>\$ 294,903</b>	<b>\$ 305,595</b>	<b>\$ 276,355</b>	<b>\$ 255,501</b>	<b>\$ 282,430</b>	<b>\$ 318,524</b>	<b>\$ 3,246,230</b>
<b>Load Enhancement Service</b>														
BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
THERMS		376,452	269,764	294,599	192,583	196,189	264,775	248,504	373,716	425,335	1,000,257	655,266	381,242	4,678,680
ENERGY CHARGES (A)	\$	\$ 98,222	\$ 75,006	\$ 80,410	\$ 58,210	\$ 58,995	\$ 73,920	\$ 70,379	\$ 97,626	\$ 108,859	\$ 233,966	\$ 158,894	\$ 99,264	\$ 1,213,751
<b>TOTAL</b>		<b>\$ 98,222</b>	<b>\$ 75,006</b>	<b>\$ 80,410</b>	<b>\$ 58,210</b>	<b>\$ 58,995</b>	<b>\$ 73,920</b>	<b>\$ 70,379</b>	<b>\$ 97,626</b>	<b>\$ 108,859</b>	<b>\$ 233,966</b>	<b>\$ 158,894</b>	<b>\$ 99,264</b>	<b>\$ 1,213,751</b>
<b>Third Party Supplier</b>														
NO. OF SUPPLIERS		11	11	11	11	11	11	11	11	11	11	11	11	132
NO. OF TRANSPORTATION CUSTOMERS		3,050	3,051	3,052	3,050	3,051	3,052	3,050	3,051	3,052	3,051	3,052	3,054	36,615
MONTHLY CUSTOMER CHARGE	\$400.00	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 52,800
PER TRANSPORTATION CUSTOMER CHARGE	\$6.21	18,941	18,947	18,953	18,942	18,946	18,952	18,943	18,947	18,953	18,945	18,951	18,963	227,381
<b>TOTAL</b>		<b>\$ 23,341</b>	<b>\$ 23,347</b>	<b>\$ 23,353</b>	<b>\$ 23,342</b>	<b>\$ 23,346</b>	<b>\$ 23,352</b>	<b>\$ 23,343</b>	<b>\$ 23,347</b>	<b>\$ 23,353</b>	<b>\$ 23,345</b>	<b>\$ 23,351</b>	<b>\$ 23,363</b>	<b>\$ 280,181</b>

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the projected test year.

Type Of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, J. Husted, J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Rate Class	Current Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>MISCELLANEOUS SERVICE REVENUE</b>		82,536	82,373	75,987	72,019	66,266	62,070	59,866	59,192	59,643	62,052	68,203	76,480	826,685
<b>WATER HEATER INTEREST</b>		18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	225,320
<b>AEP REVENUES</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OFF-SYSTEM SALES</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>LATE PAYMENT CHARGES</b>		114,081	113,855	105,029	99,544	91,593	85,793	82,746	81,815	82,438	85,768	94,271	105,710	1,142,643
<b>NSF CHARGES</b>		9,233	9,214	8,500	8,056	7,413	6,943	6,697	6,621	6,672	6,941	7,629	8,555	92,475
<b>TOTAL MISC. REVENUES</b>		224,627	224,219	208,293	198,395	184,048	173,583	168,086	166,404	167,529	173,537	188,880	209,521	2,287,122
<b>REVENUE TAXES</b>		965,020	963,108	888,449	842,047	774,788	725,727	699,957	692,075	697,347	725,515	797,440	894,207	9,665,681
<b>TOTAL OPERATING REVENUE</b>		\$ 17,463,081	\$ 17,393,359	\$ 16,398,670	\$ 15,619,771	\$ 14,689,332	\$ 14,103,229	\$ 13,814,484	\$ 13,460,602	\$ 13,454,591	\$ 14,475,687	\$ 15,276,742	\$ 16,492,127	\$ 182,641,677
TOTAL BILLS		128,813	129,024	129,236	129,442	129,653	129,865	130,072	130,283	130,495	130,702	130,913	131,126	1,559,625
TOTAL THERMS		16,732,639	16,054,530	15,664,478	12,546,670	14,767,570	14,515,757	14,752,214	14,841,247	13,368,137	15,334,333	15,454,026	16,970,566	181,002,168
<b>COST OF GAS</b>														
FIRM THERMS SOLD		16,732,639	16,054,530	15,664,478	12,546,670	14,767,570	14,515,757	14,752,214	14,841,247	13,368,137	15,334,333	15,454,026	16,970,566	181,002,168
COST OF GAS-FIRM		\$ 6,025,179	\$ 6,055,080	\$ 5,448,777	\$ 5,125,523	\$ 4,569,724	\$ 4,243,986	\$ 4,088,662	\$ 3,806,270	\$ 4,046,643	\$ 4,292,886	\$ 4,827,018	\$ 5,431,544	\$ 57,961,292
<b>TOTAL COST OF GAS</b>		\$ 6,025,179	\$ 6,055,080	\$ 5,448,777	\$ 5,125,523	\$ 4,569,724	\$ 4,243,986	\$ 4,088,662	\$ 3,806,270	\$ 4,046,643	\$ 4,292,886	\$ 4,827,018	\$ 5,431,544	\$ 57,961,292
<b>NET REVENUES</b>		\$ 11,437,902	\$ 11,338,280	\$ 10,949,893	\$ 10,494,248	\$ 10,119,608	\$ 9,859,244	\$ 9,725,823	\$ 9,654,332	\$ 9,407,947	\$ 10,182,801	\$ 10,449,724	\$ 11,060,583	\$ 124,680,385

Notes:  
 (A) The Load Enhancement Service (LES) rate schedule is applicable to customers who provide verifiable documentation of either a viable alternative fuel or the opportunity to completely bypass FCG's system and are eligible for a negotiated rate. The difference between the revenues under the negotiated LES rate and their otherwise applicable tariff rate are recovered through the Competitive Rate Adjustment (CRA). Therefore, the projected revenues for the Load Enhancement Service (LES) customers were calculated based on the customers' otherwise applicable tariff rate schedule which would be inclusive of the revenues recovered through the CRA.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown: Projected Test Year: 12/31/2027  
Witness: J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Current Rate	Proposed Rate Class	Proposed Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL	
<b>RS-1</b>		<b>RS</b>															
1	RS-1 BILLS	BILLS		35,584	35,527	35,470	35,414	35,357	35,300	35,244	35,187	35,130	35,074	35,017	34,960	423,265	
2	RS-1 THERMS	THERMS		251,089	250,268	226,389	210,255	173,399	169,074	168,383	169,139	173,835	191,963	224,572	2,404,557		
3	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	36.50	\$ 1,298,806	\$ 1,296,738	\$ 1,294,670	\$ 1,292,601	\$ 1,290,533	\$ 1,288,465	\$ 1,286,397	\$ 1,284,328	\$ 1,282,260	\$ 1,280,192	\$ 1,278,124	\$ 15,449,168	
4	ENERGY CHARGE	ENERGY CHARGE	\$0.9150		229,753	227,237	207,151	192,388	171,283	158,664	154,706	159,063	175,651	205,489	2,200,225		
5	SAFE	SAFE															
6	CONSERVATION	CONSERVATION		68,025	70,241	61,333	56,962	50,714	46,977	45,805	45,618	45,823	47,095	52,007	60,841	651,443	
7	PGA	PGA	1.27690	320,616	331,060	289,076	268,474	239,023	221,413	215,890	215,008	221,970	245,118	286,756	3,070,379		
8	NGFRCRC	NGFRCRC		13,416	13,853	12,096	11,234	10,002	9,265	9,034	8,997	9,037	9,288	128,475	11,999	128,475	
9	TOTAL	TOTAL		\$ 1,930,815	\$ 1,949,128	\$ 1,864,526	\$ 1,821,659	\$ 1,761,555	\$ 1,724,784	\$ 1,711,832	\$ 1,708,026	\$ 1,707,859	\$ 1,717,609	\$ 1,761,156	\$ 1,841,140	\$ 21,459,889	
<b>RS-100</b>		<b>RS</b>															
10	RS-100 BILLS	BILLS		82,181	82,404	82,647	82,890	83,133	83,376	83,619	83,861	84,104	84,347	84,590	84,833	1,001,965	
11	RS-100 THERMS	THERMS		1,659,776	1,721,828	1,421,695	1,268,613	1,056,948	933,188	896,084	888,972	892,333	931,058	1,101,605	1,413,107	14,185,106	
12	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	36.50	\$2,998,878	\$3,007,744	\$3,016,611	\$3,025,477	\$3,034,344	\$3,043,211	\$3,052,077	\$3,060,944	\$3,069,810	\$3,078,677	\$3,087,543	\$3,096,410	\$6,571,726
13	ENERGY CHARGE	ENERGY CHARGE	\$0.9150		\$1,518,733	\$1,575,512	\$1,300,883	\$1,160,810	\$967,040	\$853,888	\$819,938	\$813,430	\$816,506	\$851,939	\$1,007,994	\$1,293,026	\$12,979,700
14	SAFE	SAFE															
15	CONSERVATION	CONSERVATION		220,169	228,400	189,588	168,281	140,191	123,787	118,666	117,922	118,368	123,505	146,128	187,449	\$ 1,881,654	
16	PGA	PGA	\$1.27690	2,119,367	2,198,602	1,815,362	1,619,891	1,349,489	1,191,587	1,144,210	1,135,129	1,139,420	1,188,868	1,406,639	1,804,397	\$ 18,112,962	
17	NGFRCRC	NGFRCRC		46,606	48,349	39,921	35,623	29,676	26,204	25,162	24,962	25,057	26,144	30,933	39,680	398,318	
18	TOTAL	TOTAL		\$ 6,903,754	\$ 7,058,607	\$ 6,361,365	\$ 6,010,083	\$ 5,520,741	\$ 5,238,678	\$ 5,160,253	\$ 5,152,387	\$ 5,169,161	\$ 5,269,133	\$ 5,679,238	\$ 6,420,961	\$ 69,944,360	
<b>RS-600</b>		<b>RS</b>															
19	RS-600 BILLS	BILLS		1,951	1,961	1,970	1,980	1,990	1,999	2,009	2,018	2,028	2,037	2,047	2,056	24,046	
20	RS-600 THERMS	THERMS		181,491	186,351	148,449	130,262	95,265	63,336	40,276	30,561	32,794	50,894	91,747	142,221	1,193,647	
21	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	36.50	\$71,226	\$71,574	\$71,922	\$72,270	\$72,619	\$72,967	\$73,315	\$73,663	\$74,011	\$74,359	\$74,708	\$75,056	\$771,600
22	ENERGY CHARGE	ENERGY CHARGE	\$0.9150		166,068	170,515	135,835	119,103	87,170	57,954	36,853	27,964	30,007	46,569	83,951	130,136	1,092,215
23	SAFE	SAFE															
24	CONSERVATION	CONSERVATION		13,984	14,358	11,438	10,037	7,340	4,880	3,103	2,355	2,527	3,921	7,069	10,968	91,971	
25	PGA	PGA	\$1.27690	231,745	237,951	189,555	166,332	121,644	80,874	51,428	39,023	41,874	64,967	117,152	181,602	1,524,168	
26	NGFRCRC	NGFRCRC		2,924	3,002	2,392	2,099	1,536	1,020	649	492	628	820	1,478	2,291	19,320	
27	TOTAL	TOTAL		\$ 485,947	\$ 497,401	\$ 411,142	\$ 369,930	\$ 290,308	\$ 217,696	\$ 165,349	\$ 143,497	\$ 148,947	\$ 190,657	\$ 284,357	\$ 400,043	\$ 3,605,274	
<b>RS-6</b>		<b>RS-6</b>															
28	RS-6 BILLS	BILLS		77	78	77	77	78	77	77	78	77	77	78	77	928	
29	RS-6 THERMS	THERMS		115	44	64	125	251	431	148	33	174	307	14	121	1,827	
30	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	54.27	\$4,178	\$4,233	\$4,178	\$4,178	\$4,233	\$4,178	\$4,178	\$4,233	\$4,178	\$4,233	\$4,178	\$50,358	
31	ENERGY CHARGE	ENERGY CHARGE	\$0.9150		105	40	59	114	230	394	135	30	159	281	13	1,672	
32	SAFE	SAFE															
33	CONSERVATION	CONSERVATION		31	12	17	34	68	117	40	9	47	83	4	33	495	
34	PGA	PGA	\$1.27690	147	56	82	160	321	550	189	42	222	392	18	154	2,333	
35	NGFRCRC	NGFRCRC															
36	TOTAL	TOTAL		\$ 4,462	\$ 4,341	\$ 4,336	\$ 4,486	\$ 4,851	\$ 5,240	\$ 4,543	\$ 4,314	\$ 4,607	\$ 4,935	\$ 4,268	\$ 4,476	\$ 54,858	
<b>GS-1</b>		<b>GS-1</b>															
37	GS-1 BILLS	BILLS		4,393	4,401	4,409	4,417	4,425	4,433	4,441	4,449	4,457	4,465	4,474	4,482	53,245	
38	GS-1 THERMS	THERMS		867,881	858,378	831,780	810,718	777,879	750,286	733,544	730,287	736,857	765,427	816,434	870,988	9,552,460	
39	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	85.00	\$373,363	\$374,051	\$374,740	\$375,429	\$376,117	\$376,806	\$377,494	\$378,183	\$378,872	\$379,560	\$380,249	\$380,938	\$4,525,801
40	ENERGY CHARGE	ENERGY CHARGE	\$0.93		801,215	801,343	776,512	756,850	726,192	700,433	684,803	681,763	689,763	714,568	762,185	813,115	8,917,742
41	SAFE	SAFE															
42	CONSERVATION	CONSERVATION		45,722	45,073	43,777	42,571	40,846	39,308	38,347	38,197	38,047	40,193	42,871	45,736	501,740	
43	PGA	PGA	\$1.27690	1,108,198	1,096,063	1,062,100	1,035,206	993,273	958,041	936,662	932,504	943,447	977,374	1,042,504	1,112,165	12,197,536	
44	NGFRCRC	NGFRCRC		10,423	10,309	9,990	9,342	8,011	6,810	5,871	5,011	4,271	3,644	3,020	2,481	20,937	
45	TOTAL	TOTAL		\$ 2,347,771	\$ 2,326,839	\$ 2,267,018	\$ 2,219,792	\$ 2,145,771	\$ 2,083,688	\$ 2,046,288	\$ 2,039,568	\$ 2,059,752	\$ 2,120,887	\$ 2,237,615	\$ 2,362,413	\$ 26,257,404	
<b>GS-1 Transportation</b>		<b>GS-1 Transportation</b>															
46	GS-1 TRANSPORTATION BILLS	BILLS		1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	15,516	
47	GS-1 TRANSPORTATION THERMS	THERMS		357,187	346,278	334,747	321,785	305,570	291,647	282,855	280,354	283,198	295,084	318,107	340,436	3,757,248	
48	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	85.00	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$109,905	\$1,318,880	
49	ENERGY CHARGE	ENERGY CHARGE	\$0.93		333,454	323,269	312,504	300,404	285,296	272,268	264,061	261,726	264,380	275,477	296,970	317,816	3,507,596
50	SAFE	SAFE															
51	CONSERVATION	CONSERVATION		18,756	18,183	17,578	16,897	16,045	15,314	14,853	14,721	14,871	15,495	16,704	17,876	197,293	
52	TRANS BALANCING	TRANS BALANCING	\$0.00780	2,786	2,701	2,611	2,510	2,383	2,275	2,206	2,187	2,209	2,302	2,481	2,655	29,307	
53	NGFRCRC	NGFRCRC		4,299	4,159	4,020	3,885	3,670	3,503	3,397	3,367	3,401	3,544	3,820	4,089	45,125	
54	TOTAL	TOTAL		\$ 469,190	\$ 458,217	\$ 446,618	\$ 433,581	\$ 417,270	\$ 403,265	\$ 394,422	\$ 391,906	\$ 394,766	\$ 406,723	\$ 429,881	\$ 452,341	\$ 5,098,180	
<b>GS-6K</b>		<b>GS-1</b>															
55	GS-6K BILLS	BILLS		691	694	697	700	703	706	709	712	715	718	721	724	8,490	
56	GS-6K THERMS	THERMS		412,586	403,742	386,827	371,541	349,846	331,536	319,685	318,884	315,827	333,053	362,752	394,520	4,300,852	
57	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	85.00	\$58,739	\$58,993	\$59,246	\$59,500	\$59,754	\$60,008	\$60,262	\$60,516	\$60,770	\$61,024	\$61,278	\$721,622	
58	ENERGY CHARGE	ENERGY CHARGE	\$0.93		385,172	376,915	361,124	346,854	328,600	319,423	318,299	317,095	315,891	314,687	313,483	\$ 4,015,079	
59	SAFE																

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown: Projected Test Year: 12/31/2027  
Witness: J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Current Rate	Proposed Rate Class	Proposed Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL	
<b>GS-6K Transportation</b>																	
64	GS-6K TRANSPORTATION BILLS	<b>GS - 1 Transportation</b>															
65	GS-6K TRANSPORTATION THERMS	BILLS		706	706	706	706	706	706	706	706	706	706	706	706	8,472	
66	CUSTOMER CHARGE	THERMS		535,189	527,560	507,443	491,824	468,067	448,055	435,177	430,899	434,147	448,500	478,330	510,865	5,716,055	
67	ENERGY CHARGE	CUSTOMER CHARGE	\$	85.00	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$60,009	\$720,109	
68	SAFE	ENERGY CHARGE	\$	50.93	\$499,629	\$492,506	\$473,726	\$459,144	\$436,966	\$418,284	\$402,267	\$405,300	\$418,699	\$446,547	\$476,920	\$5,336,249	
69	CONSERVATION	CONSERVATION		20,300	20,010	19,247	18,655	17,754	16,995	16,506	16,344	16,467	17,012	18,143	19,377	216,810	
70	TRANS BALANCING	TRANS BALANCING	\$	0.00780	4,174	4,115	3,958	3,836	3,495	3,394	3,361	3,386	3,498	3,731	3,985	44,585	
71	NGFRCRC	NGFRCRC		3,757	3,703	3,562	3,453	3,286	3,145	3,055	3,025	3,048	3,148	3,358	3,598	40,127	
72	TOTAL	TOTAL		\$ 587,869	\$ 580,344	\$ 560,502	\$ 545,097	\$ 521,656	\$ 501,928	\$ 489,226	\$ 485,006	\$ 489,210	\$ 502,366	\$ 531,768	\$ 563,877	\$ 6,357,879	
<b>GS-6K</b>																	
73	GS-6K BILLS	<b>GS - 2 (10K)</b>		650	653	656	658	661	664	667	670	672	675	678	681	7984.883963	
74	GS-6K THERMS	THERMS		745,877	729,889	699,310	671,676	632,454	599,355	577,929	571,051	576,481	602,097	655,787	713,217	7,775,124	
75	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	155.00	\$100,743	\$101,178	\$101,614	\$102,049	\$102,485	\$102,920	\$103,356	\$103,791	\$104,227	\$104,662	\$105,098	\$105,533	\$1,237,657
76	ENERGY CHARGE	ENERGY CHARGE	\$	50.83	\$619,650	\$606,367	\$580,964	\$558,006	\$525,422	\$497,924	\$480,124	\$474,410	\$478,922	\$500,203	\$544,807	\$592,518	\$6,459,318
77	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
78	CONSERVATION	CONSERVATION		28,201	27,685	26,525	25,477	23,989	22,734	21,921	21,660	21,866	22,838	24,874	27,052	294,910	
79	PGA	PGA	\$	1,27690	952,411	931,995	892,949	857,663	807,581	765,316	737,598	729,175	736,109	768,818	837,375	910,707	9,928,056
80	NGFRCRC	NGFRCRC		5,236	5,124	4,909	4,715	4,440	4,207	4,057	4,009	4,047	4,227	4,604	5,007	54,581	
81	TOTAL	TOTAL		\$ 1,708,331	\$ 1,672,349	\$ 1,606,961	\$ 1,547,910	\$ 1,463,917	\$ 1,393,101	\$ 1,347,416	\$ 1,333,045	\$ 1,345,171	\$ 1,400,747	\$ 1,516,757	\$ 1,640,817	\$ 17,974,523	
<b>GS-6K Transportation</b>																	
82	GS-6K TRANSPORTATION BILLS	<b>GS - 2 (10K) Transportation</b>		664	664	664	664	664	664	664	664	664	664	664	664	7968.133705	
83	GS-6K TRANSPORTATION THERMS	THERMS		967,521	953,729	917,361	889,124	846,176	809,999	786,717	778,983	784,856	810,803	864,729	923,547	10,333,544	
84	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	155.00	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$102,922	\$1,235,061	
85	ENERGY CHARGE	ENERGY CHARGE	\$	50.83	\$603,765	\$592,327	\$562,113	\$536,655	\$502,975	\$472,920	\$457,154	\$462,032	\$473,586	\$498,359	\$527,252	\$5,854,769	
86	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
87	CONSERVATION	CONSERVATION		36,698	36,175	34,795	33,724	32,095	30,723	29,840	29,547	29,770	30,754	32,799	35,030	391,951	
88	TRANS BALANCING	TRANS BALANCING	\$	0.00780	7,547	7,439	7,155	6,935	6,600	6,318	6,136	6,078	6,122	6,345	7,204	80,602	
89	NGFRCRC	NGFRCRC		6,792	6,695	6,440	6,242	5,940	5,686	5,523	5,468	5,510	5,692	6,070	6,483	72,541	
90	TOTAL	TOTAL		\$ 957,743	\$ 945,558	\$ 913,426	\$ 888,478	\$ 850,533	\$ 818,569	\$ 797,999	\$ 791,167	\$ 796,355	\$ 819,280	\$ 866,925	\$ 918,891	\$ 10,364,924	
<b>GS-25K</b>																	
91	GS-25K BILLS	<b>GS - 2 (10K)</b>		80	80	80	80	80	80	80	80	80	80	80	80	957,0461538	
92	GS-25K THERMS	THERMS		180,058	168,965	163,403	153,358	143,126	134,758	129,430	127,529	128,152	134,306	147,473	159,187	1,769,746	
93	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	155.00	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$12,362	\$148,342	
94	ENERGY CHARGE	ENERGY CHARGE	\$	50.83	\$149,587	\$140,370	\$135,750	\$127,405	\$118,904	\$111,953	\$107,526	\$105,947	\$106,464	\$111,577	\$122,516	\$147,024	
95	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
96	CONSERVATION	CONSERVATION		6,376	5,983	5,786	5,430	5,068	4,772	4,583	4,516	4,538	4,722	5,637	6,267	62,647	
97	PGA	PGA	\$	1,27690	229,917	215,751	208,650	195,823	182,758	172,073	165,289	162,842	163,637	171,495	188,308	203,266	2,259,788
98	NGFRCRC	NGFRCRC		1,151	1,080	1,044	980	915	861	827	815	819	858	942	1,017	11,309	
99	TOTAL	TOTAL		\$ 399,391	\$ 375,546	\$ 363,592	\$ 342,000	\$ 320,006	\$ 302,020	\$ 290,367	\$ 286,482	\$ 287,820	\$ 301,048	\$ 329,350	\$ 354,529	\$ 3,952,353	
<b>GS-25K Transportation</b>																	
100	GS-25K TRANSPORTATION BILLS	<b>GS - 2 (10K) Transportation</b>		211	211	211	211	211	211	211	211	211	211	211	211	2534.4	
101	GS-25K TRANSPORTATION THERMS	THERMS		609,523	607,584	580,622	564,432	538,500	512,954	497,091	490,923	493,111	506,858	538,338	576,087	6,514,022	
102	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	155.00	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$32,736	\$392,832	
103	ENERGY CHARGE	ENERGY CHARGE	\$	50.83	\$506,371	\$504,761	\$482,361	\$468,912	\$445,706	\$426,145	\$412,967	\$407,842	\$409,661	\$421,081	\$447,233	\$478,594	\$5,411,636
104	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
105	CONSERVATION	CONSERVATION		21,583	21,515	20,560	19,987	18,997	18,164	17,602	17,384	17,461	17,948	19,063	20,399	230,662	
106	TRANS BALANCING	TRANS BALANCING	\$	0.00780	4,754	4,739	4,529	4,403	4,185	4,001	3,877	3,829	3,846	3,953	4,199	4,493	50,806
107	NGFRCRC	NGFRCRC		3,895	3,882	3,710	3,607	3,428	3,278	3,176	3,137	3,151	3,239	3,440	3,681	41,625	
108	TOTAL	TOTAL		\$ 569,340	\$ 567,833	\$ 543,896	\$ 529,644	\$ 505,053	\$ 484,324	\$ 470,359	\$ 464,928	\$ 466,855	\$ 478,957	\$ 506,671	\$ 539,904	\$ 6,127,563	
<b>GS-25K</b>																	
109	GS-25K BILLS	<b>GS - 3 (50K)</b>		28	28	28	28	28	28	28	28	28	28	28	28	338.9538462	
110	GS-25K THERMS	THERMS		138,183	129,670	125,402	117,693	109,840	103,418	99,329	97,871	98,348	103,071	113,176	122,166	1,358,168	
111	CUSTOMER CHARGE	CUSTOMER CHARGE	\$	600.00	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$16,948	\$203,372	
112	ENERGY CHARGE	ENERGY CHARGE	\$	50.73	\$101,219	\$94,983	\$91,857	\$86,210	\$80,458	\$75,754	\$72,758	\$71,690	\$72,040	\$75,500	\$82,901	\$89,486	\$94,855
113	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
114	CONSERVATION	CONSERVATION		4,893	4,592	4,440	4,168	3,889	3,662	3,517	3,466	3,483	3,650	4,008	4,326	48,093	
115	PGA	PGA	\$	1,27690	176,446	165,576	160,126	150,282	140,255	132,055	126,834	124,971	125,581	131,612	144,515	155,994	1,734,245
116	NGFRCRC	NGFRCRC		893	829	801	752	702	661	635	625	628	659	723	781	8,679	
117	TOTAL	TOTAL		\$ 300,389	\$ 282,926	\$ 274,172	\$ 258,359	\$ 242,252	\$ 229,079	\$ 220,692	\$ 217,700	\$ 218,680	\$ 228,368	\$ 249,095	\$ 267,534	\$ 2,989,244	

Supporting Schedules:

Recap Schedules: G-2 p.15

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

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown: 12/31/2027  
 Projected Test Year:  
 Witness: J. Taylor

Line No.	Current Rate	Proposed Rate Class	Proposed Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL	
<b>GS-25K Transportation</b>																	
118		GS-25K TRANSPORTATION BILLS			75	75	75	75	75	75	75	75	75	75	75	897.6	
119		GS-25K TRANSPORTATION THERMS		467,770	466,282	445,591	433,166	411,730	393,660	381,486	376,752	378,432	388,982	413,140	442,110	4,999,101	
120		CUSTOMER CHARGE	\$	600.00	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	\$44,880	538,560	
121		ENERGY CHARGE	\$	0.73	342,641	341,551	326,394	317,293	301,591	288,355	279,438	275,970	277,200	284,928	302,624	3,661,831	
122		SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
123		CONSERVATION		16,564	16,511	15,778	15,338	14,579	13,939	13,508	13,341	13,400	13,774	14,629	15,655	177,018	
124		TRANS BALANCING	\$	0.00780	3,649	3,637	3,476	3,379	3,211	3,071	2,976	2,939	2,952	3,222	3,448	38,993	
125		NGFRCRC		2,989	2,980	2,847	2,788	2,631	2,515	2,438	2,407	2,418	2,486	2,418	2,825	31,944	
126		TOTAL	\$	410,722	\$ 409,558	\$ 393,375	\$ 383,658	\$ 368,893	\$ 352,760	\$ 343,239	\$ 339,537	\$ 340,851	\$ 349,102	\$ 367,998	\$ 390,654	\$ 4,448,348	
<b>GS-120K</b>																	
127		GS-120K BILLS		13	13	13	13	13	13	14	14	14	14	14	14	162	
128		GS-120K THERMS		258,285	263,242	239,351	255,602	201,495	205,343	212,209	237,733	194,413	239,088	275,358	190,405	2,558,503	
129		CUSTOMER CHARGE	\$	750.00	9,750	9,750	9,750	9,750	9,750	10,500	10,500	10,500	10,500	10,500	10,500	121,500	
130		ENERGY CHARGE	\$	0.36	93,540	95,343	86,690	92,576	72,979	74,372	76,859	70,414	86,594	99,731	68,962	926,657	
131		DEMAND CHARGE	\$	0.93	-	-	-	-	-	-	-	-	-	-	-	-	
132		SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
133		CONSERVATION		6,493	6,618	6,017	6,426	5,066	5,162	5,335	6,97	4,888	6,011	6,922	4,787	64,321	
134		PGA	\$	1.27690	329,778	336,134	305,627	326,379	257,289	262,202	270,970	30,304	248,245	305,291	351,605	243,128	3,266,952
135		NGFRCRC		1,271	1,295	1,178	1,258	991	1,010	1,044	1,117	957	1,176	1,355	937	12,588	
136		TOTAL	\$	440,831	\$ 449,140	\$ 408,262	\$ 436,388	\$ 346,075	\$ 352,497	\$ 364,708	\$ 50,113	\$ 335,003	\$ 409,572	\$ 470,113	\$ 328,314	\$ 4,392,018	
<b>GS-120K Transportation</b>																	
137		GS-120K TRANSPORTATION BILLS		89	89	89	89	89	89	89	89	89	89	89	91	1074.043884	
138		GS-120K TRANSPORTATION THERMS		2,995,823	2,758,970	3,043,453	2,894,511	2,678,857	2,740,743	2,735,007	2,708,830	1,693,158	3,040,417	3,001,324	2,987,157	33,276,081	
139		CUSTOMER CHARGE	\$	750.00	\$67,007	\$66,937	\$66,899	\$66,924	\$67,024	\$67,040	\$67,050	\$67,050	\$67,050	\$67,050	\$68,250	805,533	
140		ENERGY CHARGE	\$	0.36	1,084,987	999,244	1,102,300	1,048,355	969,523	992,662	990,885	981,104	1,101,200	1,087,041	1,081,910	12,052,172	
141		DEMAND CHARGE	\$	0.93	235,451	235,451	235,451	235,451	235,451	235,451	235,451	235,451	235,451	235,451	235,451	2,825,410	
142		SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
143		CONSERVATION		75,311	69,361	76,512	72,768	67,296	68,902	68,758	68,100	42,566	76,436	75,453	75,097	836,561	
144		TRANS BALANCING	\$	0.00780	23,366	21,520	23,739	22,577	20,879	21,329	23,715	23,410	23,300	23,410	23,300	259,553	
145		NGFRCRC		14,739	13,574	14,974	14,241	13,170	13,484	13,356	13,327	8,330	14,959	14,767	14,697	163,718	
146		TOTAL	\$	1,500,860	\$ 1,406,141	\$ 1,519,913	\$ 1,460,291	\$ 1,373,244	\$ 1,398,827	\$ 1,396,559	\$ 1,386,135	\$ 979,847	\$ 1,518,802	\$ 1,503,622	\$ 1,498,705	\$ 16,942,947	
<b>GS-1,250K</b>																	
147		GS-1,250K BILLS		0	0	0	0	0	0	0	0	0	0	0	0	0	
148		GS-1,250K THERMS		0	0	0	0	0	0	0	0	0	0	0	0	0	
149		CUSTOMER CHARGE	\$	1,250.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
150		ENERGY CHARGE	\$	0.14	-	-	-	-	-	-	-	-	-	-	-	-	
151		DEMAND CHARGE	\$	0.93	-	-	-	-	-	-	-	-	-	-	-	-	
152		SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
153		CONSERVATION		-	-	-	-	-	-	-	-	-	-	-	-	-	
154		PGA	\$	1.27690	-	-	-	-	-	-	-	-	-	-	-	-	
155		NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-	
156		TOTAL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>GS-1,250K Transportation</b>																	
157		GS-1,250K TRANSPORTATION BILLS		9	9	9	9	9	9	9	9	9	9	9	9	103.6437591	
158		GS-1,250K TRANSPORTATION THERMS		1,453,817	1,423,958	1,470,197	1,444,761	1,499,797	1,499,797	1,489,529	1,482,663	1,472,784	1,855,613	1,029,385	1,335,083	17,457,355	
159		CUSTOMER CHARGE	\$	1,250.00	\$10,948	\$10,871	\$10,838	\$10,792	\$10,779	\$10,766	\$10,753	\$10,739	\$10,760	\$10,781	\$10,802	\$ 129,555	
160		ENERGY CHARGE	\$	0.14	\$205,346	\$201,128	\$207,659	\$204,066	\$211,836	\$211,840	\$210,390	\$209,420	\$208,024	\$262,098	\$145,396	\$ 188,575	
161		DEMAND CHARGE	\$	0.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 121,353.93	\$ 1,456,247	
162		SAFE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
163		CONSERVATION		21,487	21,046	21,730	21,354	22,167	22,015	21,914	21,768	27,426	15,214	19,733	19,733	258,020	
164		TRANS BALANCING	\$	0.00780	11,340	11,107	11,468	11,289	11,698	11,698	11,474	11,565	11,488	14,474	8,029	10,414	
165		NGFRCRC		5,074	4,970	5,131	5,042	5,234	5,234	5,198	5,174	5,140	6,476	3,593	4,659	60,926	
166		TOTAL	\$	375,425	\$ 370,452	\$ 378,212	\$ 373,924	\$ 383,081	\$ 383,073	\$ 381,342	\$ 380,180	\$ 378,513	\$ 442,587	\$ 304,367	\$ 355,537	\$ 4,506,693	
<b>GS-11M</b>																	
167		GS-11M BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-	
168		GS-11M THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-	
169		CUSTOMER CHARGE	\$	2,500.00	-	-	-	-	-	-	-	-	-	-	-	-	
170		ENERGY CHARGE	\$	0.1036	-	-	-	-	-	-	-	-	-	-	-	-	
171		DEMAND CHARGE	\$	0.93	-	-	-	-	-	-	-	-	-	-	-	-	
172		SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-	
173		CONSERVATION		-	-	-	-	-	-	-	-	-	-	-	-	-	
174		PGA		-	-	-	-	-	-	-	-	-	-	-	-	-	
175		NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-	
176		TOTAL	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown: Projected Test Year: 12/31/2027  
Witness: J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Current Rate	Proposed Rate Class	Proposed Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
<b>GS-11M Transportation</b>																
177	GS-11M TRANSPORTATION BILLS	BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
178	GS-11M TRANSPORTATION THERMS	THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
179	CUSTOMER CHARGE	CUSTOMER CHARGE	\$ 2,500.00	-	-	-	-	-	-	-	-	-	-	-	-	-
180	ENERGY CHARGE	ENERGY CHARGE	\$ 0.10	-	-	-	-	-	-	-	-	-	-	-	-	-
181	DEMAND CHARGE	DEMAND CHARGE	\$ 0.93	-	-	-	-	-	-	-	-	-	-	-	-	-
182	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-
183	CONSERVATION	CONSERVATION		-	-	-	-	-	-	-	-	-	-	-	-	-
184	TRANS BALANCING	TRANS BALANCING		-	-	-	-	-	-	-	-	-	-	-	-	-
185	NGFRCRC	NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-
186	TOTAL	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-25M</b>																
187	GS-25M BILLS	BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
188	GS-25M THERMS	THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
189	CUSTOMER CHARGE	CUSTOMER CHARGE	\$ 5,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
190	ENERGY CHARGE	ENERGY CHARGE	\$ 0.0518	-	-	-	-	-	-	-	-	-	-	-	-	-
191	DEMAND CHARGE	DEMAND CHARGE	\$ 0.93	-	-	-	-	-	-	-	-	-	-	-	-	-
192	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-
193	CONSERVATION	CONSERVATION		-	-	-	-	-	-	-	-	-	-	-	-	-
194	PGA	PGA		-	-	-	-	-	-	-	-	-	-	-	-	-
195	NGFRCRC	NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-
196	TOTAL	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GS-25M Transportation</b>																
197	GS-25M TRANSPORTATION BILLS	BILLS		-	-	-	-	-	-	-	-	-	-	-	-	-
198	GS-25M TRANSPORTATION THERMS	THERMS		-	-	-	-	-	-	-	-	-	-	-	-	-
199	CUSTOMER CHARGE	CUSTOMER CHARGE	\$ 5,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-
200	ENERGY CHARGE	ENERGY CHARGE	\$ 0.0518	-	-	-	-	-	-	-	-	-	-	-	-	-
201	DEMAND CHARGE	DEMAND CHARGE	\$ 0.93	-	-	-	-	-	-	-	-	-	-	-	-	-
202	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-
203	CONSERVATION	CONSERVATION		-	-	-	-	-	-	-	-	-	-	-	-	-
204	TRANS BALANCING	TRANS BALANCING		-	-	-	-	-	-	-	-	-	-	-	-	-
205	NGFRCRC	NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-
206	TOTAL	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>CSG</b>																
207	BILLS	BILLS		129	129	131	129	129	131	129	129	131	129	129	131	1,556
208	THERMS	THERMS		1,990	1,217	1,396	1,362	1,371	4,423	56	1,554	1,642	858	2,367	1,124	19,300
209	CUSTOMER CHARGE	CUSTOMER CHARGE	\$ 231.58	\$ 29,873	\$ 29,873	\$ 30,337	\$ 29,873	\$ 29,873	\$ 30,337	\$ 29,873	\$ 29,873	\$ 30,337	\$ 29,873	\$ 29,873	\$ 30,337	\$ 360,334
210	ENERGY CHARGE	ENERGY CHARGE	\$ 0.83	1,570	1,011	1,160	1,148	1,139	3,674	47	1,291	1,364	713	1,983	934	16,033
211	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-
212	CONSERVATION	CONSERVATION		99	64	73	73	72	232	3	82	86	45	125	59	1,013
213	PGA	PGA	\$1,27690	2,413	1,554	1,783	1,765	1,751	5,648	72	1,084	2,097	1,096	3,048	1,435	24,644
214	NGFRCRC	NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-
215	TOTAL	TOTAL		\$ 33,956	\$ 32,502	\$ 33,352	\$ 32,859	\$ 32,835	\$ 39,891	\$ 29,994	\$ 33,230	\$ 33,884	\$ 31,727	\$ 35,029	\$ 32,784	\$ 402,024
<b>CSG Transportation</b>																
216	BILLS	BILLS		3	4	5	3	4	5	4	4	5	4	4	5	49,680,235,84
217	THERMS	THERMS		31	22	20	20	33	34	48	39	98	-	24	22	391
218	CUSTOMER CHARGE	CUSTOMER CHARGE	\$ 231.58	714	926	1,158	772	906	1,158	826	926	1,158	855	926	1,158	11,505
219	ENERGY CHARGE	ENERGY CHARGE	\$ 0.83	26	18	16	16	27	29	40	32	82	-	20	18	325
220	SAFE	SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-
221	CONSERVATION	CONSERVATION		2	1	1	1	2	2	3	2	5	-	1	1	21
222	PGA	PGA		-	-	-	-	-	-	-	-	-	-	-	-	-
223	NGFRCRC	NGFRCRC		-	-	-	-	-	-	-	-	-	-	-	-	-
224	TOTAL	TOTAL		741	946	1,175	790	955	1,188	869	961	1,245	855	948	1,177	11,850
<b>Contract Demand Service</b>																
225	BILLS	BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
226	THERMS	THERMS		4,272,285	3,977,789	3,826,380	1,323,239	4,271,116	4,254,621	4,718,036	4,962,233	4,251,803	3,653,824	4,396,686	5,242,389	49,150,400
227	ENERGY CHARGE	ENERGY CHARGE	\$	296,104	284,239	280,250	178,026	295,978	295,604	314,449	325,142	295,902	275,048	301,977	338,071	3,480,790
228	TOTAL	TOTAL		\$ 296,104	\$ 284,239	\$ 280,250	\$ 178,026	\$ 295,978	\$ 295,604	\$ 314,449	\$ 325,142	\$ 295,902	\$ 275,048	\$ 301,977	\$ 338,071	\$ 3,480,790
<b>Load Enhancement Service</b>																
230	BILLS	BILLS		3	3	3	3	3	3	3	3	3	3	3	3	36
231	THERMS	THERMS		376,452	269,764	294,599	192,583	196,189	264,775	248,504	373,716	425,335	1,000,257	655,266	381,242	4,678,680
232	ENERGY CHARGE	ENERGY CHARGE	\$	98,222	75,006	80,410	58,210	58,995	73,920	70,379	97,626	108,859	233,966	158,894	99,264	1,213,751
233	TOTAL	TOTAL		\$ 98,222	\$ 75,006	\$ 80,410	\$ 58,210	\$ 58,995	\$ 73,920	\$ 70,379	\$ 97,626	\$ 108,859	\$ 233,966	\$ 158,894	\$ 99,264	\$ 1,213,751

Supporting Schedules:

Recap Schedules: G-2 p.15

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown: Projected Test Year: 12/31/2027  
Witness: J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Current Rate	Proposed Rate Class	Proposed Rates	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTAL
235	<b>Third Party Supplier</b>	<b>TPS</b>														
235	NO. OF SUPPLIERS	NO. OF SUPPLIERS		11	11	11	11	11	11	11	11	11	11	11	11	132
236	NO. OF TRANSPORTATION CUSTOMERS	NO. OF TRANSPORTATION CUSTOMERS		3,050	3,051	3,052	3,050	3,051	3,052	3,050	3,051	3,052	3,051	3,052	3,054	36,615
237	MONTHLY CUSTOMER CHARGE	MONTHLY CUSTOMER CHARGE	\$400.00	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 4,400	\$ 52,800
238	PER TRANSPORTATION CUSTOMER CHARGE	PER TRANSPORTATION CUSTOMER CHARGE	\$6.21	\$ 18,941	\$ 18,947	\$ 18,953	\$ 18,942	\$ 18,946	\$ 18,952	\$ 18,943	\$ 18,947	\$ 18,953	\$ 18,945	\$ 18,951	\$ 18,963	\$ 227,381
239																
240	<b>TOTAL</b>	<b>TOTAL</b>		<b>\$ 23,341</b>	<b>\$ 23,347</b>	<b>\$ 23,353</b>	<b>\$ 23,342</b>	<b>\$ 23,346</b>	<b>\$ 23,352</b>	<b>\$ 23,343</b>	<b>\$ 23,347</b>	<b>\$ 23,353</b>	<b>\$ 23,345</b>	<b>\$ 23,351</b>	<b>\$ 23,363</b>	<b>\$ 280,181</b>
241		MISCELLANEOUS SERVICE REVENUE		82,536	82,373	75,987	72,019	66,266	62,070	59,866	59,192	59,643	62,052	68,203	76,480	826,685
242		WATER HEATER INTEREST		18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	18,777	225,320
243		AEP REVENUES		-	-	-	-	-	-	-	-	-	-	-	-	-
244		OFF-SYSTEM SALES		-	-	-	-	-	-	-	-	-	-	-	-	-
245		LATE PAYMENT CHARGES		114,081	113,855	105,029	99,544	91,593	85,793	82,746	81,815	82,438	85,768	94,271	105,710	1,142,643
246		NSF CHARGES		9,233	9,214	8,500	8,056	7,413	6,943	6,697	6,621	6,672	6,941	7,629	8,555	92,475
247																
248		<b>TOTAL MISC. REVENUES</b>		<b>224,627</b>	<b>224,219</b>	<b>208,293</b>	<b>198,395</b>	<b>184,048</b>	<b>173,583</b>	<b>168,086</b>	<b>166,404</b>	<b>167,529</b>	<b>173,537</b>	<b>188,880</b>	<b>209,521</b>	<b>2,287,122</b>
249		CUSTOMER CHARGE	\$	5,427,203	5,435,888	5,445,147	5,452,742	5,461,458	5,470,842	5,479,126	5,487,843	5,497,029	5,504,788	5,513,924	5,523,873	65,699,708
250		ENERGY CHARGE		8,246,175	8,113,705	7,705,718	7,214,637	6,786,282	6,498,546	6,334,342	6,242,370	6,352,732	6,804,917	7,125,472	7,766,593	84,788,638
251		DEMAND CHARGE		356,805	356,805	356,805	356,805	356,805	356,805	356,805	356,805	356,805	356,805	356,805	356,805	4,281,658
252		SAFE		-	-	-	-	-	-	-	-	-	-	-	-	-
253		CONSERVATION		620,284	621,142	568,769	532,274	479,449	450,503	436,903	427,905	408,825	463,573	494,996	565,010	6,069,632
253		PCA		5,997,869	6,030,279	5,419,249	5,096,395	4,540,101	4,213,098	4,057,686	3,774,330	4,023,788	4,257,179	4,799,480	5,403,365	57,812,820
254		NGFRCRC		126,341	126,638	115,731	108,222	97,418	91,413	88,705	86,912	83,183	94,246	100,331	114,962	1,234,103
254		TRANS BALANCING		57,616	55,258	56,935	54,909	52,608	52,235	51,541	51,085	43,210	57,301	51,818	56,499	640,017
255		<b>TOTAL OPERATING REVENUE</b>		<b>\$ 21,056,920</b>	<b>\$ 20,964,034</b>	<b>\$ 19,876,648</b>	<b>\$ 19,014,379</b>	<b>\$ 17,958,169</b>	<b>\$ 17,304,824</b>	<b>\$ 16,973,194</b>	<b>\$ 16,593,655</b>	<b>\$ 16,533,151</b>	<b>\$ 17,711,446</b>	<b>\$ 18,631,706</b>	<b>\$ 19,995,629</b>	<b>\$ 222,813,756</b>
256		Less: Cost of Gas		6,055,485	6,085,537	5,476,184	5,151,304	4,592,710	4,265,333	4,109,228	3,825,416	4,066,998	4,314,479	4,851,298	5,458,864	58,252,837
256		CONSERVATION		620,284	621,142	568,769	532,274	479,449	450,503	436,903	427,905	408,825	463,573	494,996	565,010	6,069,632
256		NGFRCRC		126,341	126,638	115,731	108,222	97,418	91,413	88,705	86,912	83,183	94,246	100,331	114,962	1,234,103
257		<b>TOTAL REVENUE</b>		<b>14,254,810</b>	<b>14,130,717</b>	<b>13,715,964</b>	<b>13,222,579</b>	<b>12,788,893</b>	<b>12,497,575</b>	<b>12,338,359</b>	<b>12,253,422</b>	<b>11,974,144</b>	<b>12,839,147</b>	<b>13,185,081</b>	<b>13,856,793</b>	<b>157,057,184</b>
258		TOTAL BILLS		128,813	129,024	129,236	129,442	129,653	129,865	130,072	130,283	130,495	130,702	130,913	131,126	1,559,625
259		TOTAL THERMS		16,732,639	16,054,530	15,664,478	12,546,670	14,767,570	14,515,757	14,752,214	14,841,247	13,368,137	15,334,333	15,454,026	16,970,566	181,002,168

Supporting Schedules:

Recap Schedules: G-2 p.15

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, . G. Navo

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>PRODUCTION &amp; STORAGE EXPENSE</b>						
1	841 Plant Operations	Payroll	\$ -	\$ -	\$ -	
2		Other	283,871	290,878	298,108	See G-2 pages 19a - 19h
			<u>\$ 283,871</u>	<u>\$ 290,878</u>	<u>\$ 298,108</u>	
3	842 Rents	Payroll	\$ -	\$ -	\$ -	
4		Other	4,815	4,934	5,056	See G-2 pages 19a - 19h
			<u>\$ 4,815</u>	<u>\$ 4,934</u>	<u>\$ 5,056</u>	
5	TOTAL PRODUCTION & STORAGE EXPENSE		<u>288,686</u>	<u>295,812</u>	<u>303,164</u>	
6		Payroll	\$ -	\$ -	\$ -	
7		Other	288,686	295,812	303,164	
8	TOTAL PRODUCTION & STORAGE EXPENSE		<u>\$ 288,686</u>	<u>\$ 295,812</u>	<u>\$ 303,164</u>	
<b>LNG TERMINALING &amp; PROCESSING EXPENSE</b>						
9	843.2 Structures & Improvements	Payroll	\$ -	\$ -	\$ -	
10		Other	9,502	9,736	9,978	See G-2 pages 19a - 19h
			<u>\$ 9,502</u>	<u>\$ 9,736</u>	<u>\$ 9,978</u>	
11	843.6 Vaporizing Equipment	Payroll	\$ -	\$ -	\$ -	
12		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
13	844.2 LNG Processing Terminal Labor & Expense	Payroll	\$ -	\$ -	\$ -	
14		Other	2,871	2,996	3,131	See G-2 pages 19a - 19h
			<u>\$ 2,871</u>	<u>\$ 2,996</u>	<u>\$ 3,131</u>	
15	844.7 SCADA Operations	Payroll	\$ -	\$ -	\$ -	
16		Other	202,427	207,424	212,580	See G-2 pages 19a - 19h
			<u>\$ 202,427</u>	<u>\$ 207,424</u>	<u>\$ 212,580</u>	
17	847.3 LNG Processing Terminal Equip	Payroll	\$ 125,938	\$ 139,904	\$ 144,107	Budget
18		Other	68,123	69,805	71,540	See G-2 pages 19a - 19h
			<u>\$ 194,061</u>	<u>\$ 209,709</u>	<u>\$ 215,647</u>	
19	847.5 Measuring & Regulating Equip	Payroll	\$ 1,207	\$ -	\$ -	
20		Other	228	234	239	See G-2 pages 19a - 19h
			<u>\$ 1,435</u>	<u>\$ 234</u>	<u>\$ 239</u>	
21	TOTAL LNG TERMINALING & PROCESSING EXPENSE		<u>410,296</u>	<u>430,100</u>	<u>441,576</u>	
22		Payroll	\$ 127,145	\$ 139,904	\$ 144,107	
23		Other	283,151	290,195	297,469	
24	TOTAL LNG TERMINALING & PROCESSING EXPENSE		<u>\$ 410,296</u>	<u>\$ 430,100</u>	<u>\$ 441,576</u>	

Supporting Schedules:

Recap Schedules:

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, . G. Navo

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>DISTRIBUTION OPERATIONS EXPENSE</b>						
1	870 Supervision & Engineering	Payroll	\$ 440,348	\$ 424,655	\$ 485,810	Budget
2		Other	107,490	110,144	112,881	See G-2 pages 19a - 19h
			<u>\$ 547,838</u>	<u>\$ 534,799</u>	<u>\$ 598,692</u>	
3	871 Distribution Load Dispatching	Payroll	\$ 331,464	\$ 475,421	\$ 548,762	Budget
4		Other	19,311	19,787	20,279	See G-2 pages 19a - 19h
			<u>\$ 350,774.45</u>	<u>\$ 495,207.87</u>	<u>\$ 569,041.18</u>	
5	874 Mains & Services	Payroll	\$ 3,246,388	\$ 3,493,804	\$ 3,810,763	Budget
6		Other	1,100,954	1,148,871	1,200,679	See G-2 pages 19a - 19h
			<u>\$ 4,347,342</u>	<u>\$ 4,642,675</u>	<u>\$ 5,011,442</u>	
7	875 Meas & Reg-General	Payroll	\$ 99,690	\$ 16,767	\$ 17,875	Budget
8		Other	68,340	70,027	71,767	See G-2 pages 19a - 19h
			<u>\$ 168,029</u>	<u>\$ 86,794</u>	<u>\$ 89,643</u>	
9	876 Meas & Reg-Industrial	Payroll	\$ 180,340	\$ 197,975	\$ 207,191	Budget
10		Other	41,704	42,734	43,796	See G-2 pages 19a - 19h
			<u>\$ 222,044</u>	<u>\$ 240,708</u>	<u>\$ 250,986</u>	
11	877 Meas & Reg-City Gate	Payroll	\$ 236,436	\$ 255,661	\$ 267,351	Budget
12		Other	51,407	52,676	53,985	See G-2 pages 19a - 19h
			<u>\$ 287,842</u>	<u>\$ 308,336</u>	<u>\$ 321,336</u>	
13	878 Meter & House Reg Expense	Payroll	\$ 1,092,832	\$ 1,292,919	\$ 1,351,447	Budget
14		Other	524,990	612,098	857,282	See G-2 pages 19a - 19h
			<u>\$ 1,617,822</u>	<u>\$ 1,905,017</u>	<u>\$ 2,208,729</u>	
15	879 Customer Installations	Payroll	\$ 13,907	\$ -	\$ 59	Budget
16		Other	71,384	74,491	77,850	See G-2 pages 19a - 19h
			<u>\$ 85,291</u>	<u>\$ 74,491</u>	<u>\$ 77,908</u>	
17	880 Other Expenses	Payroll	\$ -	\$ -	\$ -	
18		Other	184,005	188,548	193,234	See G-2 pages 19a - 19h
			<u>\$ 184,005</u>	<u>\$ 188,548</u>	<u>\$ 193,234</u>	
19	881 Rents	Payroll	\$ -	\$ -	\$ -	
20		Other	104,174	106,746	109,399	See G-2 pages 19a - 19h
			<u>\$ 104,174</u>	<u>\$ 106,746</u>	<u>\$ 109,399</u>	
21	TOTAL DISTRIBUTION OPERATIONS EXPENSE		<u>\$ 7,915,162</u>	<u>\$ 8,583,321</u>	<u>\$ 9,430,411</u>	
22		Payroll	\$ 5,641,404	\$ 6,157,202	\$ 6,689,259	
23		Other	2,273,757	2,426,120	2,741,152	
24	TOTAL DISTRIBUTION OPERATIONS EXPENSE		<u>\$ 7,915,162</u>	<u>\$ 8,583,321</u>	<u>\$ 9,430,411</u>	

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, . G. Navo, W. Haffecke

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>DISTRIBUTION MAINTANCE EXPENSE</b>						
1	885 Supervision & Engineering	Payroll	\$ -	\$ -	\$ -	
2		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
3	886 Structures & Improvements	Payroll	\$ -	\$ -	\$ -	
4		Other	4,348	4,456	4,566	See G-2 pages 19a - 19h
			<u>\$ 4,348</u>	<u>\$ 4,456</u>	<u>\$ 4,566</u>	
5	887 Mains	Payroll	\$ 194,879	\$ 338,229	\$ 398,157	Budget
6		Other	6,598	77,485	148,397	See G-2 pages 19a - 19h
			<u>\$ 201,477</u>	<u>\$ 415,714</u>	<u>\$ 546,553</u>	
7	888 Compressor Station	Payroll	\$ -	\$ -	\$ -	
8		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
9	889 Meas & Reg-General	Payroll	\$ 35,932	\$ 27,612	\$ 28,891	Budget
10		Other	7,922	8,118	8,319	See G-2 pages 19a - 19h
			<u>\$ 43,854</u>	<u>\$ 35,730</u>	<u>\$ 37,211</u>	
11	890 Meas & Reg-Industrial	Payroll	\$ -	\$ -	\$ -	
12		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
13	891 Meas & Reg-Gate Station	Payroll	\$ 15,847	\$ 31,984	\$ 33,403	Budget
14		Other	4,761	4,879	5,000	See G-2 pages 19a - 19h
			<u>\$ 20,608</u>	<u>\$ 36,863</u>	<u>\$ 38,403</u>	
15	892 Services	Payroll	\$ 644,472	\$ 659,234	\$ 690,210	Budget
16		Other	311,111	324,652	339,292	See G-2 pages 19a - 19h
			<u>\$ 955,584</u>	<u>\$ 983,886</u>	<u>\$ 1,029,502</u>	
17	893 Meters & House Regulators	Payroll	\$ 538,586	\$ 461,882	\$ 481,223	Budget
18		Other	173,619	181,175	189,345	See G-2 pages 19a - 19h
			<u>\$ 712,205</u>	<u>\$ 643,057</u>	<u>\$ 670,568</u>	
19	894 Other Equipment	Payroll	\$ -	\$ -	\$ -	
20		Other	102,872	107,349	112,190	See G-2 pages 19a - 19h
			<u>\$ 102,872</u>	<u>\$ 107,349</u>	<u>\$ 112,190</u>	
21	<b>TOTAL DISTRIBUTION MAINTENANCE EXPENSE</b>		<u>\$ 2,040,948</u>	<u>\$ 2,227,055</u>	<u>\$ 2,438,993</u>	
22		Payroll	\$ 1,429,717	\$ 1,518,941	\$ 1,631,884	
23		Other	611,231	708,114	807,109	
24	<b>TOTAL DISTRIBUTION MAINTENANCE EXPENSE</b>		<u>\$ 2,040,948</u>	<u>\$ 2,227,055</u>	<u>\$ 2,438,993</u>	

Florida Public Service Commission  
 Company: Florida City Gas  
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Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, . G. Navo, K. Estrada  
 M. Galtman

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>CUSTOMER ACCOUNTS AND COLLECTION EXPENSE</b>						
1	901 Supervision	Payroll	\$ 85,580	\$ (28,204)	\$ (28,750)	Budget
2		Other	25,832	26,470	27,128	See G-2 pages 19a - 19h
			<u>\$ 111,412</u>	<u>\$ (1,734)</u>	<u>\$ (1,622)</u>	
3	902 Meter Reading	Payroll	\$ 313,365	\$ 350,275	\$ 366,334	Budget
4		Other	111,160	113,904	116,736	See G-2 pages 19a - 19h
			<u>\$ 424,526</u>	<u>\$ 464,180</u>	<u>\$ 483,069</u>	
5	903 Cus Records & Collections	Payroll	\$ 1,892,472	\$ 1,991,179	\$ 2,167,704	Budget
6		Other	3,268,213	4,185,586	4,349,615	See G-2 pages 19a - 19h
			<u>\$ 5,160,685</u>	<u>\$ 6,176,765</u>	<u>\$ 6,517,319</u>	
7	904 Uncollectible Accounts	Payroll	\$ -	\$ -	\$ -	
8		Other	(88,434)	574,532	600,441	See G-2 pages 19a - 19h
			<u>\$ (88,434)</u>	<u>\$ 574,532</u>	<u>\$ 600,441</u>	
9	905 Miscellaneous	Payroll	\$ -	\$ -	\$ -	
10		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
	<b>TOTAL CUSTOMER ACCOUNTS AND COLLECTION</b>		<u>\$ 5,608,189</u>	<u>\$ 7,213,743</u>	<u>\$ 7,599,208</u>	
11		Payroll	\$ 2,291,417	\$ 2,313,250	\$ 2,505,288	
12		Other	3,316,772	4,900,493	5,093,920	
	<b>TOTAL CUSTOMER ACCOUNTS AND COLLECTION</b>		<u>\$ 5,608,189</u>	<u>\$ 7,213,743</u>	<u>\$ 7,599,208</u>	
<b>CUSTOMER INFORMATION (CONSERVATION EXPENSES)</b>						
13	906 TO 910 Conservation	Payroll	\$ -	\$ -	\$ -	
14		Other	5,278,635	5,998,661	6,039,255	
			<u>\$ 5,278,635</u>	<u>\$ 5,998,661</u>	<u>\$ 6,039,255</u>	

Florida Public Service Commission  
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Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, . G. Navo

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>SALES PROMOTION EXPENSE</b>						
1	911 Supervision	Payroll	\$ 9,986	\$ 12,522	\$ 12,898	Budget
2		Other	1,053	1,079	1,106	See G-2 pages 19a - 19h
			<u>\$ 11,039</u>	<u>\$ 13,601</u>	<u>\$ 14,003</u>	
3	912 Demonstration & Selling	Payroll	\$ 31	\$ -	\$ -	Budget
4		Other	(97,435)	(101,676)	(106,261)	See G-2 pages 19a - 19h
			<u>\$ (97,404)</u>	<u>\$ (101,676)</u>	<u>\$ (106,261)</u>	
5	913 Advertising	Payroll	\$ -	\$ -	\$ -	Budget
6		Other	237,085	247,404	258,560	See G-2 pages 19a - 19h
			<u>\$ 237,085</u>	<u>\$ 247,404</u>	<u>\$ 258,560</u>	
7	916 Misc Sales Expense	Payroll	\$ -	\$ -	\$ -	
8		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
9	TOTAL SALES PROMOTION EXPENSE		<u>\$ 150,720</u>	<u>\$ 159,329</u>	<u>\$ 166,303</u>	
10		Payroll	\$ 10,018	\$ 12,522	\$ 12,898	
11		Other	140,703	146,807	153,405	
12	TOTAL SALES PROMOTION EXPENSE		<u>\$ 150,720</u>	<u>\$ 159,329</u>	<u>\$ 166,303</u>	

Supporting Schedules:

Recap Schedules: G2 p. 19

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, . G. Navo, M. Galtman  
 A. Bhatwadekar, W. Haffecke, N Russell, M Everngam

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>						
1	920 Admin & Gen Salaries	Payroll	\$ 8,189,683	\$ 8,305,937	\$ 9,344,248	Budget
2		Other	-	-	-	See G-2 pages 19a - 19h
			<u>\$ 8,189,683</u>	<u>\$ 8,305,937</u>	<u>\$ 9,344,248</u>	
3	921 Office Supplies & Exp	Payroll	\$ -	\$ -	\$ -	Budget
4		Other	3,328,519	2,503,566	2,484,152	See G-2 pages 19a - 19h
			<u>\$ 3,328,519</u>	<u>\$ 2,503,566</u>	<u>\$ 2,484,152</u>	
5	(922) Amin Exp Transferred-Cr.	Payroll	\$ -	\$ -	\$ -	
6		Other	-	-	-	
			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
7	923 Outside Services	Payroll	\$ -	\$ -	\$ -	Budget
8		Other	1,827,731	2,005,326	3,975,752	See G-2 pages 19a - 19h
			<u>\$ 1,827,731</u>	<u>\$ 2,005,326</u>	<u>\$ 3,975,752</u>	
9	924 Property Insurance	Payroll	\$ -	\$ -	\$ -	
10		Other	465,587	380,355	478,731	See G-2 pages 19a - 19h
			<u>\$ 465,587</u>	<u>\$ 380,355</u>	<u>\$ 478,731</u>	
11	925 Injuries & Damages	Payroll	\$ 206,590	\$ 278,814	\$ 292,024	Budget
12		Other	2,655,019	2,638,808	3,051,108	See G-2 pages 19a - 19h
			<u>\$ 2,861,609</u>	<u>\$ 2,917,622</u>	<u>\$ 3,343,132</u>	
13	926 Employee Benefits	Payroll	\$ -	\$ -	\$ 74,465	Budget
14		Other	2,872,701	3,540,220	3,888,657	See G-2 pages 19a - 19h
			<u>\$ 2,872,701</u>	<u>\$ 3,540,220</u>	<u>\$ 3,963,122</u>	

Florida Public Service Commission  
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Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo, J. Husted  
 N. Russell

Line No.	Account		Historic Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Basis for Projections
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>						
1	928 Regulatory Commission	Other	\$ 442,804	\$ -	\$ 843,052	See G-2 pages 19a - 19h
			<u>\$ 442,804</u>	<u>\$ -</u>	<u>\$ 843,052</u>	
2	930/930.1 Gen Advertising Exp	Other	\$ 80,245	\$ 82,226	\$ 84,269	See G-2 pages 19a - 19h
			<u>\$ 80,245</u>	<u>\$ 82,226</u>	<u>\$ 84,269</u>	
3	930.2 Misc Gen Exp	Payroll	\$ -	\$ -	\$ -	
4		Other	\$ 751,574	\$ 870,128	\$ 889,269	See G-2 pages 19a - 19h
			<u>\$ 751,574</u>	<u>\$ 870,128</u>	<u>\$ 889,269</u>	
5	931 Rents	Other	\$ 64,919	\$ 21,632	\$ -	See G-2 pages 19a - 19h
			<u>\$ 64,919</u>	<u>\$ 21,632</u>	<u>\$ -</u>	
6	932 Maint Gen Plant	Payroll	\$ -	\$ -	\$ -	
7		Other	\$ 798,202	\$ 817,906	\$ 838,235	See G-2 pages 19a - 19h
			<u>\$ 798,202</u>	<u>\$ 817,906</u>	<u>\$ 838,235</u>	
8		Payroll	\$ 8,396,273	\$ 8,584,752	\$ 9,710,737	
9		Other	\$ 13,287,302	\$ 12,860,166	\$ 16,533,226	
10	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE		<u>\$ 21,683,575</u>	<u>\$ 21,444,917</u>	<u>\$ 26,243,964</u>	
11	TOTAL O&M EXPENSES		<u>\$ 43,376,211</u>	<u>\$ 46,352,938</u>	<u>\$ 52,662,873</u>	

Florida Public Service Commission  
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Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Line No.	Account	Base Year 12/31/2025	Historic Base Year +1 12/31/2026	Projected Test Year 12/31/2027	Historic Base Year + 1 As Compared With The Historic Base Year	Projected Test Year As Compared With The Historic Base Year + 1
1	TOTAL PRODUCTION & STORAGE EXPENSE					
2	Payroll	\$ -	\$ -	\$ -		
3	Other	288,686	295,812	303,164		
4	TOTAL PRODUCTION & STORAGE EXPENSE	\$ 288,686	\$ 295,812	\$ 303,164	2.47%	2.49%
5	TOTAL LNG TERMINALING & PROCESSING EXPENSE					
6	Payroll	\$ 127,145	\$ 139,904	\$ 144,107		
7	Other	283,151	290,195	297,469		
8	TOTAL LNG TERMINALING & PROCESSING EXPENSE	\$ 410,296	\$ 430,100	\$ 441,576	4.83%	2.67%
9	TOTAL DISTRIBUTION OPERATIONS EXPENSE					
10	Payroll	\$ 5,641,404	\$ 6,157,202	\$ 6,689,259		
11	Other	2,273,757	2,426,120	2,741,152		
12	TOTAL DISTRIBUTION OPERATIONS EXPENSE	\$ 7,915,162	\$ 8,583,321	\$ 9,430,411	8.44%	9.87%
13	TOTAL DISTRIBUTION MAINTENANCE EXPENSE					
14	Payroll	\$ 1,429,717	\$ 1,518,941	\$ 1,631,884		
15	Other	611,231	708,114	807,109		
16	TOTAL DISTRIBUTION MAINTENANCE EXPENSE	\$ 2,040,948	\$ 2,227,055	\$ 2,438,993	9.12%	9.52%
17	TOTAL CUSTOMER ACCOUNTS AND COLLECTION					
18	Payroll	\$ 2,291,417	\$ 2,313,250	\$ 2,505,288		
19	Other	3,316,772	4,900,493	5,093,920		
20	TOTAL CUSTOMER ACCOUNTS AND COLLECTION	\$ 5,608,189	\$ 7,213,743	\$ 7,599,208	28.63%	5.34%
21	TOTAL CUSTOMER INFORMATION (CONSERVATION EXPENSES)					
22	Payroll	\$ -	\$ -	\$ -		
23	Other	5,278,635	5,998,661	6,039,255		
24	TOTAL CUSTOMER INFORMATION (CONSERVATION EXPENSES)	\$ 5,278,635	\$ 5,998,661	\$ 6,039,255	13.64%	0.68%
25	TOTAL SALES PROMOTION EXPENSE					
26	Payroll	\$ 10,018	\$ 12,522	\$ 12,898		
27	Other	140,703	146,807	153,405		
28	TOTAL SALES PROMOTION EXPENSE	\$ 150,720	\$ 159,329	\$ 166,303	5.71%	4.38%
29	TOTAL A&G					
30	Payroll	\$ 8,396,273	\$ 8,584,752	\$ 9,710,737		
31	Other	13,287,302	12,860,166	16,533,226		
32	TOTAL A&G	\$ 21,683,575	\$ 21,444,917	\$ 26,243,964	-1.10%	22.38%
33	TOTAL O&M EXPENSES					
34	Payroll	\$ 17,895,974	\$ 18,726,571	\$ 20,694,172	4.64%	10.51%
35	Other	25,480,237	27,626,367	31,968,701	8.42%	15.72%
36	TOTAL O&M EXPENSES	\$ 43,376,211	\$ 46,352,938	\$ 52,662,873		
37	TOTAL O&M EXPENSES	\$ 43,376,211	\$ 46,352,938	\$ 52,662,873	6.86%	13.61%

Florida Public Service Commission

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 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Company: Florida City Gas

Docket No.:20260026-GU

Line No.	Account No.	Account Title	(1) PAYROLL TREND BASIS	(2) NON-PAYROLL TREND BASIS	(3) 12/31/2025 PER BOOKS TOTAL	(4) 12/31/2025 UNADJUSTED PAYROLL	(5) 12/31/2025 NON-PAYROLL	(6) 12/31/2025 ADJUSTMENTS PAYROLL (A)	(7) 12/31/2025 NON-PAYROLL (A)	(8) 12/31/2025 ADJUSTED PAYROLL	(9) 12/31/2025 ADJUSTED NON-PAYROLL	(10) 12/31/2025 ADJUSTED TOTAL	(11) 12/31/2026 NON-PAYROLL % CHANGE	(12) 12/31/2026 FORECASTED PAYROLL
<b>DISTRIBUTION EXPENSES</b>														
<b>PRODUCTION &amp; STORAGE</b>														
1	841	PLANT OPERATIONS	BUDGET	1	\$ 283,871	\$ -	\$ 283,871	\$ -	\$ -	\$ -	\$ 283,871	\$ 283,871	1.0247	\$ -
2	842	RENTS	BUDGET	1	4,815	-	4,815	-	-	-	4,815	4,815	1	-
3		TOTAL PRODUCTION & STORAGE			\$ 288,686	\$ -	\$ 288,686	\$ -	\$ -	\$ -	\$ 288,686	\$ 288,686		\$ -
<b>LNG TERMINALING &amp; PROCESSING</b>														
4	843.2	STRUCTURES & IMPROVEMENTS	BUDGET	1	9,502	-	9,502	-	-	-	9,502	9,502	1.0247	\$ -
5	843.6	VAPORIZING EQUIPMENT	BUDGET	1	-	-	-	-	-	-	-	-	1.0247	-
6	844.2	LNG PROCESSING TERMINAL LABOR & EXPENSES	BUDGET	13	2,871	-	2,871	-	-	-	2,871	2,871	1.0435	-
7	844.7	SCADA OPERATIONS	BUDGET	1	202,427	-	202,427	-	-	-	202,427	202,427	1.0247	-
8	847.3	LNG PROCESSING TERMINAL EQUIP	BUDGET	1	194,061	125,938	68,123	-	-	125,938	68,123	194,061	1.0247	139,904
9	847.5	MEASURING & REGULATING EQUIP	BUDGET	1	1,435	1,207	228	-	-	1,207	228	1,435	1.0247	-
10		TOTAL LNG TERMINALING & PROCESSING			\$ 410,296	\$ 127,145	\$ 283,151	\$ -	\$ -	\$ 127,145	\$ 283,151	\$ 410,296		\$ 139,904
<b>OPERATION EXPENSES</b>														
11	870	SUPERVISION & ENGINEERING	BUDGET	1	547,838	440,348	107,490	-	-	440,348	107,490	547,838	1.0247	424,655
12	871	DISTRIBUTION LOAD DISPATCHNG	BUDGET	1	350,774	331,464	19,311	-	-	331,464	19,311	350,774	1.0247	475,421
13	874	MAINS & SERVICES	BUDGET	13	4,347,342	3,246,388	1,100,954	-	-	3,246,388	1,100,954	4,347,342	1.0435	3,493,804
14	875	MEAS & REG - GENERAL	BUDGET	1	168,029	99,690	68,340	-	-	99,690	68,340	168,029	1.0247	16,767
15	876	MEAS & REG - INDUSTRIAL	BUDGET	1	222,044	180,340	41,704	-	-	180,340	41,704	222,044	1.0247	197,975
16	877	MEAS & REG - CITY GATE	BUDGET	1	287,842	236,436	51,407	-	-	236,436	51,407	287,842	1.0247	255,661
17	878	METER & HOUSE REG EXPENSE	BUDGET	13	1,617,822	1,092,832	524,990	-	-	1,092,832	524,990	1,617,822	1.0435	1,292,919
18	879	CUSTOMER INSTALLATIONS	BUDGET	13	85,291	13,907	71,384	-	-	13,907	71,384	85,291	1.0435	-
19	880	OTHER EXPENSE	BUDGET	1	184,005	-	184,005	-	-	-	184,005	184,005	1.0247	-
20	881	RENTS	BUDGET	1	104,174	-	104,174	-	-	-	104,174	104,174	1.0247	-
21		TOTAL OPERATION EXPENSES			\$ 7,915,162	\$ 5,641,404	\$ 2,273,757	\$ -	\$ -	\$ 5,641,404	\$ 2,273,757	\$ 7,915,162		\$ 6,157,202
<b>MAINTENANCE EXPENSE</b>														
22	885	SUPERVISION & ENGINEERING	BUDGET	1	-	-	-	-	-	-	-	-	1.0247	-
23	886	STRUCTURES & IMPROVEMENTS	BUDGET	1	4,348	-	4,348	-	-	-	4,348	4,348	1.0247	-
24	887	MAINS	BUDGET	13	201,477	194,879	6,598	-	-	194,879	6,598	201,477	1.0435	338,229
25	889	MEAS & REG - GENERAL	BUDGET	1	43,854	35,932	7,922	-	-	35,932	7,922	43,854	1.0247	27,612
26	890	MEAS & REG - INDUSTRIAL	BUDGET	1	-	-	-	-	-	-	-	-	1.0247	-
27	891	MEAS & REG - GATE STATION	BUDGET	1	20,608	15,847	4,761	-	-	15,847	4,761	20,608	1.0247	31,984
28	892	SERVICES	BUDGET	13	955,584	644,472	311,111	-	-	644,472	311,111	955,584	1.0435	659,234
29	893	METERS & HOUSE REGULATORS	BUDGET	13	712,205	538,586	173,619	-	-	538,586	173,619	712,205	1.0435	461,882
30	894	OTHER EQUIPMENT	BUDGET	13	102,872	-	102,872	-	-	-	102,872	102,872	1.0435	-
31		TOTAL MAINTENANCE EXPENSE			\$ 2,040,948	\$ 1,429,717	\$ 611,231	\$ -	\$ -	\$ 1,429,717	\$ 611,231	\$ 2,040,948		\$ 1,518,941
<b>CUSTOMER ACCOUNTS AND COLLECTION EXPENSE</b>														
32	901	SUPERVISION	BUDGET	1	111,412	85,580	25,832	-	-	85,580	25,832	111,412	1.0247	(28,204)
33	902	METER READING EXPENSE	BUDGET	1	424,526	313,365	111,160	-	-	313,365	111,160	424,526	1.0247	350,275
34	903	CUS RECORDS & COLLECTIONS	BUDGET	13	5,160,685	1,892,472	3,268,213	-	(12,455)	1,892,472	3,255,758	5,148,230	1.0435	1,991,179
35	904	UNCOLLECTIBLE ACCOUNTS	BUDGET	DIRECT	(88,434)	-	(88,434)	-	-	-	(88,434)	(88,434)	0.0000	-
36	905	MISCELLANEOUS	BUDGET	13	-	-	-	-	-	-	-	-	1.0435	-
37		TOTAL CUSTOMER ACCOUNTS AND COLLECTION			\$ 5,608,189	\$ 2,291,417	\$ 3,316,772	\$ -	\$ (12,455)	\$ 2,291,417	\$ 3,304,317	\$ 5,595,734		\$ 2,313,250

Note (A): These columns include normalization adjustments to the historic base year for one-time or out of period items. See G2 pg 19f for more details.

Supporting Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Line No.	Account No.	Account Title	(1) PAYROLL TREND BASIS	(2) NON-PAYROLL TREND BASIS	(3) 12/31/2025 PER BOOKS TOTAL	(4) 12/31/2025 UNADJUSTED PAYROLL	(5) 12/31/2025 NON-PAYROLL	(6) 12/31/2025 ADJUSTMENTS PAYROLL (A)	(7) 12/31/2025 NON-PAYROLL (A)	(8) 12/31/2025 ADJUSTED PAYROLL	(9) 12/31/2025 ADJUSTED NON-PAYROLL	(10) 12/31/2025 ADJUSTED TOTAL	(11) 12/31/2026 NON-PAYROLL % CHANGE	(12) 12/31/2026 FORECASTED PAYROLL
<b>CUSTOMER SVCE &amp; INFORMATION</b>														
38	906	CONSERVATION RECOVERIES	BUDGET	CONSREV	\$ (1,755,952)	\$ -	\$ (1,755,952)	\$ -	\$ -	\$ -	\$ (1,755,952)	(1,755,952)	0.0000	\$ -
39	907	CONSERVATION SUPERVISION	BUDGET	CONSREV	10,376	-	10,376	-	-	-	10,376	10,376	0.0000	-
40	908	CONSERVATION CUSTOMER ASSISTANCE	BUDGET	CONSREV	4,111,517	-	4,111,517	-	-	-	4,111,517	4,111,517	0.0000	-
41	909	CONSERVATION ADVERTISING	BUDGET	CONSREV	2,537,682	-	2,537,682	-	-	-	2,537,682	2,537,682	0.0000	-
42	910	CONSERVATION MISC CUSTOMER SERVICE & INFO	BUDGET	CONSREV	375,011	-	375,011	-	-	-	375,011	375,011	0.0000	-
43	TOTAL CUSTOMER ACCOUNTS EXP				\$ 5,278,635	\$ -	\$ 5,278,635	\$ -	\$ -	\$ -	\$ 5,278,635	5,278,635		\$ -
<b>SALES PROMOTION EXPENSE</b>														
44	911	SUPERVISION	BUDGET	1	\$ 11,039	\$ 9,986	\$ 1,053	\$ -	\$ -	\$ 9,986	\$ 1,053	\$ 11,039	1.0247	\$ 12,522
45	912	DEMONSTRATING & SELLING	BUDGET	13	(97,404)	31	(97,435)	-	-	31	(97,435)	(97,404)	1.0435	-
46	913	ADVERTISING	BUDGET	13	237,085	-	237,085	-	-	-	237,085	237,085	1.0435	-
47	916	MISC. SALES EXPENSE	BUDGET	13	-	-	-	-	-	-	-	-	1.0435	-
48	TOTAL SALES PROMOTION EXPENSE				\$ 150,720	\$ 10,018	\$ 140,703	\$ -	\$ -	\$ 10,018	\$ 140,703	\$ 150,720		\$ 12,522
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>														
49	920	ADMIN & GEN SALARIES	BUDGET	1	\$ 8,189,683	\$ 8,189,683	\$ -	\$ -	\$ -	\$ 8,189,683	\$ -	\$ 8,189,683	1.0247	\$ 8,305,937
50	921	OFFICE SUPPLIES & EXP	BUDGET	1	3,328,519	-	3,328,519	-	(983,849)	-	2,344,670	2,344,670	1.0247	-
51	922	ADMIN EXP TRANS (CR)	BUDGET	1	-	-	-	-	-	-	-	-	1.0247	-
52	923	OUTSIDE SERVICES EMPLOYED	BUDGET	1	1,827,731	-	1,827,731	-	129,285	-	1,957,016	1,957,016	1.0247	-
53	924	PROPERTY INSURANCE	BUDGET	DIRECT	465,587	-	465,587	-	-	-	465,587	465,587	0.0000	-
54	925	INJURIES & DAMAGES	BUDGET	DIRECT	2,861,609	206,590	2,655,019	-	-	206,590	2,655,019	2,861,609	0.0000	278,814
55	926	EMPLOYEE PENSION & BENEFITS	BUDGET	13	2,872,701	-	2,872,701	-	288,778	-	3,161,479	3,161,479	1.0435	-
56	928	REGULATORY COMMISSION EXP.	BUDGET	DIRECT	442,804	-	442,804	-	-	-	442,804	442,804	0.0000	-
57	930.1	GENERAL ADVERTISING	BUDGET	1	80,245	-	80,245	-	-	-	80,245	80,245	1.0247	-
58	930.2	MISC. GENERAL EXPENSE	BUDGET	1	751,574	-	751,574	-	-	-	751,574	751,574	1.0247	-
59	931	RENTS	BUDGET	DIRECT	64,919	-	64,919	-	-	-	64,919	64,919	0.0000	-
60	932	MAINT OF GENERAL PLANT	BUDGET	1	798,202	-	798,202	-	-	-	798,202	798,202	1.0247	-
61	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE				\$ 21,683,575	\$ 8,396,273	\$ 13,287,302	\$ -	\$ (565,766)	\$ 8,396,273	\$ 12,721,516	\$ 21,117,789		\$ 8,584,752
62	<b>TOTAL EXPENSES</b>				\$ 43,376,211	\$ 17,895,974	\$ 25,480,237	\$ -	\$ (578,241)	\$ 17,895,974	\$ 24,901,996	\$ 42,797,969		\$ 18,726,571

Note (A): These columns include normalization adjustments to the historic base year for one-time or out of period items. See G2 pg 19f for more details.

Supporting Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Line No.	Account No.	Account Title	(13) PAYROLL TREND BASIS	(14) NON-PAYROLL TREND BASIS	(15) 12/31/2026 TRENDED NON-PAYROLL	(16) 12/31/2026 PAYROLL OTHER (B)	(17) 12/31/2026 NON-PAYROLL OTHER (B)	(18) 12/31/2026 TOTAL	(19) 12/31/2027 PAYROLL % CHANGE	(20) 12/31/2027 NON-PAYROLL % CHANGE	(21) 12/31/2027 FORECASTED PAYROLL	(22) 12/31/2027 TRENDED NON-PAYROLL	(23) 12/31/2027 PAYROLL OTHER (B)	(24) 12/31/2027 NON-PAYROLL OTHER (B)	(25) 12/31/2027 TOTAL
<b>DISTRIBUTION EXPENSES</b>															
<b>PRODUCTION &amp; STORAGE</b>															
1	841	PLANT OPERATIONS	BUDGET	1	\$ 290,878	\$ -	\$ -	\$ 290,878	0.0000	1.0502	\$ -	\$ 298,108	\$ -	\$ -	\$ 298,108
2	842	RENTS	BUDGET	1	4,934	-	-	4,934	-	1	-	5,056	-	-	5,056
3		TOTAL PRODUCTION & STORAGE			\$ 295,812	\$ -	\$ -	\$ 295,812			\$ -	\$ 303,164	\$ -	\$ -	\$ 303,164
<b>LNG TERMINALING &amp; PROCESSING</b>															
4	843.2	STRUCTURES & IMPROVEMENTS	BUDGET	1	\$ 9,736	\$ -	\$ -	\$ 9,736	0.0000	1.0502	\$ -	\$ 9,978	\$ -	\$ -	\$ 9,978
5	843.6	VAPORIZING EQUIPMENT	BUDGET	1	-	-	-	-	0.0000	1.0502	-	-	-	-	-
6	844.2	LNG PROCESSING TERMINAL LABOR & EXPENSES	BUDGET	13	2,996	-	-	2,996	0.0000	1.0906	-	3,131	-	-	3,131
7	844.7	SCADA OPERATIONS	BUDGET	1	207,424	-	-	207,424	0.0000	1.0502	-	212,580	-	-	212,580
8	847.3	LNG PROCESSING TERMINAL EQUIP	BUDGET	1	69,805	-	-	209,709	0.0000	1.0502	144,102	71,540	5	-	215,647
9	847.5	MEASURING & REGULATING EQUIP	BUDGET	1	234	-	-	234	0.0000	1.0502	-	239	-	-	239
10		TOTAL LNG TERMINALING & PROCESSING			\$ 290,195	\$ -	\$ -	\$ 430,100			\$ 144,102	\$ 297,469	\$ 5	\$ -	\$ 441,576
<b>OPERATION EXPENSES</b>															
11	870	SUPERVISION & ENGINEERING	BUDGET	1	\$ 110,144	\$ -	\$ -	\$ 534,799	0.0000	1.0502	\$ 478,906	\$ 112,881	\$ 6,904	\$ -	\$ 598,692
12	871	DISTRIBUTION LOAD DISPATCHING	BUDGET	1	19,787	-	-	495,208	0.0000	1.0502	548,762	20,279	-	-	569,041
13	874	MAINS & SERVICES	BUDGET	13	1,148,871	-	-	4,642,675	0.0000	1.0906	3,797,059	1,200,679	13,704	-	5,011,442
14	875	MEAS & REG - GENERAL	BUDGET	1	70,027	-	-	86,794	0.0000	1.0502	17,455	71,767	421	-	89,643
15	876	MEAS & REG - INDUSTRIAL	BUDGET	1	42,734	-	-	240,708	0.0000	1.0502	206,430	43,796	761	-	250,986
16	877	MEAS & REG - CITY GATE	BUDGET	1	52,676	-	-	308,336	0.0000	1.0502	286,353	53,985	998	-	321,336
17	878	METER & HOUSE REG EXPENSE	BUDGET	13	547,839	-	64,259	1,905,017	0.0000	1.0906	1,346,834	572,543	4,613	284,739	2,208,729
18	879	CUSTOMER INSTALLATIONS	BUDGET	13	74,491	-	-	74,491	0.0000	1.0906	-	77,850	59	-	77,908
19	880	OTHER EXPENSE	BUDGET	1	188,548	-	-	188,548	0.0000	1.0502	-	193,234	-	-	193,234
20	881	RENTS	BUDGET	1	106,746	-	-	106,746	0.0000	1.0502	-	109,399	-	-	109,399
21		TOTAL OPERATION EXPENSES			\$ 2,361,861	\$ -	\$ 64,259	\$ 8,583,321			\$ 6,661,799	\$ 2,456,413	\$ 27,460	\$ 284,739	\$ 9,430,411
<b>MAINTENANCE EXPENSE</b>															
22	885	SUPERVISION & ENGINEERING	BUDGET	1	\$ -	\$ -	\$ -	\$ -	0.0000	1.0502	\$ -	\$ -	\$ -	\$ -	\$ -
23	886	STRUCTURES & IMPROVEMENTS	BUDGET	1	4,456	-	-	4,456	0.0000	1.0502	-	4,566	-	-	4,566
24	887	MAINS	BUDGET	13	6,885	-	70,601	415,714	0.0000	1.0906	397,024	7,195	1,133	141,201	546,553
25	889	MEAS & REG - GENERAL	BUDGET	1	8,118	-	-	35,730	0.0000	1.0502	28,740	8,319	152	-	37,211
26	890	MEAS & REG - INDUSTRIAL	BUDGET	1	-	-	-	-	0.0000	1.0502	-	-	-	-	-
27	891	MEAS & REG - GATE STATION	BUDGET	1	4,879	-	-	36,863	0.0000	1.0502	33,336	5,000	67	-	38,403
28	892	SERVICES	BUDGET	13	324,652	-	-	983,886	0.0000	1.0906	687,179	339,292	3,031	-	1,029,502
29	893	METERS & HOUSE REGULATORS	BUDGET	13	181,175	-	-	643,057	0.0000	1.0906	478,950	189,345	2,273	-	670,568
30	894	OTHER EQUIPMENT	BUDGET	13	107,349	-	-	107,349	0.0000	1.0906	-	112,190	-	-	112,190
31		TOTAL MAINTENANCE EXPENSE			\$ 637,513	\$ -	\$ 70,601	\$ 2,227,055			\$ 1,625,228	\$ 665,908	\$ 6,656	\$ 141,201	\$ 2,438,993
<b>CUSTOMER ACCOUNTS AND COLLECTION EXPENSE</b>															
32	901	SUPERVISION	BUDGET	1	\$ 26,470	\$ -	\$ -	\$ (1,734)	0.0000	1.0502	\$ (34,157)	\$ 27,128	\$ 5,408	\$ -	\$ (1,622)
33	902	METER READING EXPENSE	BUDGET	1	113,904	-	-	464,180	0.0000	1.0502	365,011	116,736	1,323	-	483,069
34	903	CUS RECORDS & COLLECTIONS	BUDGET	13	3,397,460	-	788,126	6,176,765	0.0000	1.0906	2,162,782	3,550,667	4,921	798,948	6,517,319
35	904	UNCOLLECTIBLE ACCOUNTS	BUDGET	DIRECT	-	-	574,532	574,532	0.0000	0.0000	-	-	-	600,441	600,441
36	905	MISCELLANEOUS	BUDGET	13	-	-	-	-	0.0000	1.0906	-	-	-	-	-
37		TOTAL CUSTOMER ACCOUNTS AND COLLECTION			\$ 3,537,834	\$ -	\$ 1,362,658	\$ 7,213,743			\$ 2,493,636	\$ 3,694,530	\$ 11,652	\$ 1,399,389	\$ 7,599,208

Notes: (B) These columns include "over and under" adjustments, as well as direct projections, that were made outside of trending historical data for the Historic Base Year +1 and the Projected Test Year. Details of these adjustments are presented on G2 pages 19g-19h.

Supporting Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Line No.	Account No.	Account Title	(13) PAYROLL TREND BASIS	(14) NON-PAYROLL TREND BASIS	(15) 12/31/2026 TRENDED NON-PAYROLL	(16) 12/31/2026 PAYROLL OTHER (B)	(17) 12/31/2026 NON-PAYROLL OTHER (B)	(18) 12/31/2026 TOTAL	(19) 12/31/2027 PAYROLL % CHANGE	(20) 12/31/2027 NON-PAYROLL % CHANGE	(21) 12/31/2027 FORECASTED PAYROLL	(22) 12/31/2027 TRENDED NON-PAYROLL	(23) 12/31/2027 PAYROLL OTHER (B)	(24) 12/31/2027 NON-PAYROLL OTHER (B)	(25) 12/31/2027 TOTAL
<b>CUSTOMER SVCE &amp; INFORMATION</b>															
38	906	CONSERVATION RECOVERIES	BUDGET	CONSREV	\$ -	\$ -	\$ -	\$ -	0.0000	0.0000	\$ -	\$ -	\$ -	\$ -	\$ -
39	907	CONSERVATION SUPERVISION	BUDGET	CONSREV	-	-	8,848	8,848	0.0000	0.0000	-	-	-	8,908	8,908
40	908	CONSERVATION CUSTOMER ASSISTANCE	BUDGET	CONSREV	-	-	3,506,048	3,506,048	0.0000	0.0000	-	-	-	3,529,774	3,529,774
41	909	CONSERVATION ADVERTISING	BUDGET	CONSREV	-	-	2,163,978	2,163,978	0.0000	0.0000	-	-	-	2,178,622	2,178,622
42	910	CONSERVATION MISC CUSTOMER SERVICE & INFO	BUDGET	CONSREV	-	-	319,787	319,787	0.0000	0.0000	-	-	-	321,951	321,951
43		TOTAL CUSTOMER ACCOUNTS EXP			\$ -	\$ -	\$ 5,998,661	\$ 5,998,661			\$ -	\$ -	\$ -	\$ 6,039,255	\$ 6,039,255
<b>SALES PROMOTION EXPENSE</b>															
44	911	SUPERVISION	BUDGET	1	\$ 1,079	\$ -	\$ -	\$ 13,601	0.0000	1.0502	\$ 12,898	\$ 1,106	\$ -	\$ -	\$ 14,003
45	912	DEMONSTRATING & SELLING	BUDGET	13	(101,676)	-	-	(101,676)	0.0000	1.0906	-	(106,261)	-	-	(106,261)
46	913	ADVERTISING	BUDGET	13	247,404	-	-	247,404	0.0000	1.0906	-	258,560	-	-	258,560
47	916	MISC. SALES EXPENSE	BUDGET	13	-	-	-	-	0.0000	1.0906	-	-	-	-	-
48		TOTAL SALES PROMOTION EXPENSE			\$ 146,807	\$ -	\$ -	\$ 159,329			\$ 12,898	\$ 153,405	\$ -	\$ -	\$ 166,303
<b>ADMINISTRATIVE AND GENERAL EXPENSE</b>															
49	920	ADMIN & GEN SALARIES	BUDGET	1	\$ -	\$ -	\$ -	\$ 8,305,937	0.0000	1.0502	\$ 8,831,556	\$ -	\$ 512,692	\$ -	\$ 9,344,248
50	921	OFFICE SUPPLIES & EXP	BUDGET	1	2,402,551	-	101,015	2,503,566	0.0000	1.0502	-	2,462,266	-	21,886	2,484,152
51	922	ADMIN EXP TRANS (CR)	BUDGET	1	-	-	-	-	0.0000	1.0502	-	-	-	-	-
52	923	OUTSIDE SERVICES EMPLOYED	BUDGET	1	2,005,326	-	-	2,005,326	0.0000	1.0502	-	2,055,169	-	1,920,583	3,975,752
53	924	PROPERTY INSURANCE	BUDGET	DIRECT	-	-	380,355	380,355	0.0000	0.0000	-	-	-	478,731	478,731
54	925	INJURIES & DAMAGES	BUDGET	DIRECT	-	-	2,638,808	2,917,622	0.0000	0.0000	292,024	-	-	3,051,108	3,343,132
55	926	EMPLOYEE PENSION & BENEFITS	BUDGET	13	3,299,077	-	241,143	3,540,220	0.0000	1.0906	-	3,447,848	74,465	440,809	3,963,122
56	928	REGULATORY COMMISSION EXP.	BUDGET	DIRECT	-	-	-	-	0.0000	0.0000	-	-	-	843,052	843,052
57	930.1	GENERAL ADVERTISING	BUDGET	1	82,226	-	-	82,226	0.0000	1.0502	-	84,269	-	-	84,269
58	930.2	MISC. GENERAL EXPENSE	BUDGET	1	770,128	-	100,000	870,128	0.0000	1.0502	-	789,269	-	100,000	889,269
59	931	RENTS	BUDGET	DIRECT	-	-	21,632	21,632	0.0000	0.0000	-	-	-	-	-
60	932	MAINT OF GENERAL PLANT	BUDGET	1	817,906	-	-	817,906	0.0000	1.0502	-	838,235	-	-	838,235
61		TOTAL ADMINISTRATIVE AND GENERAL EXPENSE			\$ 9,377,214	\$ -	\$ 3,482,952	\$ 21,444,917			\$ 9,123,580	\$ 9,677,057	\$ 587,157	\$ 6,856,170	\$ 26,243,964
62		<b>TOTAL EXPENSES</b>			\$ 16,647,236	\$ -	\$ 10,979,131	\$ 46,352,938			\$ 20,061,242	\$ 17,247,947	\$ 632,930	\$ 14,720,754	\$ 52,662,873

Notes: (B) These columns include "over and under" adjustments, as well as direct projections, that were made outside of trending historical data for the Historic Base Year +1 and the Projected Test Year. Details of these adjustments are presented on G2 pages 19g-19h.

Supporting Schedules:

Florida Public Service Commission

Explanation: Show the trend factors used to project test year and prior year NOI

Type of Data Shown:

Company: Florida City Gas

Historic Base Year Data: 12/31/2025

Historic Base Year + 1: 12/31/2026

Projected Test Year: 12/31/2027

Docket No.: 20260026-GU

Witness: J. Baugh, G. Navo, N. Russell

Index	Projection Basis	Historical Year to Projected Year	Historical Year to Projected Test Year	Projected Year to Projected Test Year
		2025	2026	2027
0	No Change	1.0000	1.0000	1.0000
1	Inflation	1.0000	1.0247	1.0502
2	Customer Growth	1.0000	1.0184	1.0385
13	Inflation and Customer Growth	1.0000	1.0435	1.0906
19	Zero Balance	0.0000	0.0000	0.0000
<b>Direct</b>	Direct Calculation (A)	Direct	Direct	Direct
<b>Budget</b>	Company Budget	Budget	Budget	Budget

Note (A): Direct projections were made to certain accounts outside of trending historical data when management determined that a trend would not adequately reflect expected results. Accounts with direct projections include:

<u>Account:</u>	<u>2026</u>	<u>2027</u>
904 Uncollectible Accounts	\$ 574,532	\$ 600,441
924 Property Insurance	380,355	478,731
925 Injuries & Damages	2,159,499	2,592,499
928 Regulatory Commission Exp	-	843,052
931 Rents	21,632	-
	<u>\$ 3,136,018</u>	<u>\$ 4,514,723</u>

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

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: G. Navo, A. Bhatwadekar  
 K. Estrada, J. Baugh

Normalizing 2025 Actuals						
Account #	Item	2025	Reason	Witness	Natural Gas %	2025
923	Legal and TSA Costs	\$ 538,503	This amount represents the legal fees and TSA costs related to the integration of FCG to CUC.	G. Navo	100%	\$ 538,503
921	System Software	553,076	This amount represents costs related to support of FCG's billing system during the integration of FCG to CUC.	G. Navo	100%	553,076
920	Outside Services	10,800	This amount represents outside services support of FCG's integration to CUC.	G. Navo	100%	10,800
923	Software/System Consulting	387,081	This amount represents annualization of partial year ongoing costs for new SAP billing system.	A. Bhatwadekar	33%	129,285
903	Customer Portal	(37,292)	Elimination of non-recurring costs related to the customer self-service portal.	K. Estrada	33%	(12,456)
921	System Software	(983,849)	Elimination of costs related to discontinuance of FCG's legacy billing system.	A. Bhatwadekar	100%	(983,849)
926	401K Supplemental Compensation	288,778	Correct 2025 expense for 401K supplement compensation paid in 2026 but not booked in 2025	G. Navo	100%	288,778
Various	Integration Costs	(1,102,379)	Elimination of non-recurring costs related to the integration of FCG to CUC.	G. Navo	100%	(1,102,379)
		<u>\$ (345,282)</u>				<u>\$ (578,242)</u>

Florida Public Service Commission

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: See Below

Company: Florida City Gas

Docket No.: 20260026-GU

Account #	Item	2026	2027	Over and Under Adjustments Reason	Witness	Natural Gas %	2026	2027
<b>Operation &amp; Maintenance Over/Under Adjustments:</b>								
Various	ERP Staff Redeployment (Payroll)	-	34,121	Payroll expenses related to staff redeployment post-ERP implementation.	M. Galtman	100%	-	34,121
887	Leak Detection Vehicles (Non-Payroll)	70,601	141,201	Annual amortization of the software license cost and preventative maintenance on leak detection vehicles.	W. Haffecke	100%	70,601	141,201
878	Ongoing AMI Costs (Non-Payroll)	64,259	284,739	This amount represents the estimated ongoing subscription and maintenance fees for the AMI program.	W. Haffecke	100%	64,259	284,739
<b>Total Op. &amp; Mtc. Over/Under Adjustments</b>		<b>134,860</b>	<b>460,061</b>				<b>134,860</b>	<b>460,061</b>
<b>Customer Accounts and Collection &amp; Sales Expense Over/Under Adjustments:</b>								
Various	ERP Staff Redeployment (Payroll)	-	11,652	Payroll expenses related to staff redeployment post-ERP implementation.	M. Galtman	100%	-	11,652
903	Customer Portal (Non-Payroll)	65,479	65,479	Annual costs related to the customer self-service portal.	K. Estrada	33%	21,870	21,870
903	Outside Services (Non-Payroll)	659,456	659,456	Annualization of outside service expense to reflect a full twelve-month level for ongoing expenses for the customer contact center resources.	K. Estrada	100%	659,456	659,456
903	PNC Lockbox (Non-Payroll)	106,800	117,622	Annualization of PNC lockbox expenses to reflect a full twelve-month level for ongoing expenses for payment processing.	K. Estrada	100%	106,800	117,622
<b>Total Customer Accts. &amp; Sales Over/Under</b>		<b>831,735</b>	<b>854,209</b>				<b>788,126</b>	<b>810,600</b>
<b>Direct Projection for Customer Accounts and Collection &amp; Sales Expense:</b>								
904	Bad Debt (Non-Payroll)	574,532	600,441	Direct projection based on 5 year average of bad debt history.	M. Galtman	100%	574,532	600,441
<b>Total Customer Accts. &amp; Sales Direct Projections</b>		<b>574,532</b>	<b>600,441</b>			100%	<b>574,532</b>	<b>600,441</b>
<b>Total Customer Accts. &amp; Sales Direct and Over/Under Adj.</b>		<b>1,406,267</b>	<b>1,454,650</b>				<b>1,362,658</b>	<b>1,411,041</b>
<b>Direct Projection for Conservation Expenses:</b>								
907-910	Conservation	5,998,661	6,039,255	Direct projection for conservation which was eliminated in the calculation of the base rate related NOI.		100%	5,998,661	6,039,255
<b>Total Customer Service and Information</b>		<b>5,998,661</b>	<b>6,039,255</b>			100%	<b>5,998,661</b>	<b>6,039,255</b>
<b>Administrative and General Over/Under Adjustments:</b>								
Various	ERP Staff Redeployment (Payroll)	-	587,157	Payroll expenses related to staff redeployment post-ERP implementation.	M. Galtman	100%	-	587,157
923	Software (Non-Payroll)	-	9,106,145	Ongoing expenses for the new ERP system.	M. Galtman	20%	-	1,819,408
921	Software Retirement (Non-Payroll)	-	(194,674)	Elimination of costs related to discontinuance of legacy general ledger system.	M. Galtman	17%	-	(32,900)
921	Software Retirement (Non-Payroll)	-	(504,067)	Elimination of costs related to discontinuance of legacy HR system.	M. Galtman	18%	-	(90,228)
921	Software Maint (Non-Payroll)	597,721	858,071	Ongoing expenses for new technology software.	A. Bhatwadekar	17%	101,015	145,014
923	Blackline Lone Worker (Non-Payroll)	-	101,175	Ongoing expenses for the Blackline lone worker service equipment, licensing, monitoring services and ongoing support costs.	W. Haffecke	100%	-	101,175
925	KorTerra Ticket Management System (Non-Payroll)	66,570	45,870	Annual expenses for the KorTerra Ticket Management system.	W. Haffecke	100%	66,570	45,870
930.2	City of Rockledge (Non-Payroll)	100,000	100,000	Annual expenses for the Rockledge Department of Safety Regional Training Center.	M. Everngam	100%	100,000	100,000
925	Self Insurance (Non-Payroll)	412,739	412,739	Adjustment to self insurance reserve for the shortfall identified between average actual claims and amount currently in annual expense.	N. Russell	100%	412,739	412,739
926	Employee Benefits (Non-Payroll)	241,143	440,809	Annual costs of employee benefits for new positions included in the payroll forecast.	G. Navo	100%	241,143	440,809
<b>A &amp; G Over/Under Adjustments</b>		<b>1,418,173</b>	<b>10,953,225</b>				<b>921,467</b>	<b>3,529,044</b>

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d

Florida Public Service Commission

Explanation: For a projected test year, provide a schedule of assumptions used in developing projected or estimated data. As a minimum, state assumptions used for balance sheet, income statement and sales forecast.

Type of Data Shown:  
 Historic Base Year Data: 12/31/2025  
 Historic Base Year + 1: 12/31/2026  
 Projected Test Year: 12/31/2027  
 Witness: See Below

Company: O&M

Docket No.: 20260026-GU

Account #	Item	2026	2027	Over and Under Adjustments Reason	Witness	Natural	2026	2027
						Gas %		
<b>A &amp; G Direct Projections:</b>								
928	Rate Case Expense (Non-Payroll)	-	843,052	Natural gas rate case amortization expense. See C-13 for the rate case expense details. Amortization of 5 years.	J. Husted	100%	-	843,052
931	Rent (Non-Payroll)	21,632	-	Direct projection based on actual leases.	B. Gilliam	100%	21,632	-
924	Property Insurance (Non-Payroll)	380,355	478,731	Direct projection based on estimates from insurance brokers.	N. Russell	100%	380,355	478,731
925	Primary Casualty Insurance (Non-Payroll)	2,159,499	2,592,499	Direct projection based on estimates from insurance brokers.	N. Russell	100%	2,159,499	2,592,499
<b>Total A &amp; G Direct Projections</b>		<b>2,561,486</b>	<b>3,914,282</b>				<b>2,561,486</b>	<b>3,914,282</b>
<b>Total A &amp; G Direct and Over/Under Adj.</b>		<b>3,979,659</b>	<b>14,867,507</b>				<b>3,482,953</b>	<b>7,443,326</b>
<b>TOTAL</b>		<b>11,519,447</b>	<b>22,821,473</b>		Note A		<b>10,979,132</b>	<b>15,353,683</b>
<b>Total Excluding Conservation Accounts</b>		<b>5,520,786</b>	<b>16,782,218</b>				<b>4,980,471</b>	<b>9,314,428</b>

**Note A** Agrees to sum of payroll and non-payroll other adjustments per G2-19d of 31. Total accounts projected directly were \$3,136,023 for 2026 and \$4,514,723 for 2027. These amounts were a decrease to 2025 costs by \$403,873 in 2026 and an increase over 2025 of \$974,827 in 2027.

Total Payroll	-	632,930
Total Non-Payroll	10,979,132	14,720,753
	<b>10,979,132</b>	<b>15,353,683</b>

Supporting Schedules:

Recap Schedules: G2-19a through G2-19d



Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the historic base year + 1.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total Amort/Rec Expense
1	4050	AMORTIZATION OF PIPING AND CONVERSION													
2		Deferred Piping	\$ 4,390	\$ 4,369	\$ 4,370	\$ 4,370	\$ 4,370	\$ 4,437	\$ 4,464	\$ 4,484	\$ 4,496	\$ 4,317	\$ 4,335	\$ 4,403	\$ 52,805
3		Deferred Conversion Costs	5,961	6,164	6,164	6,256	6,282	6,282	6,356	6,356	6,356	4,172	4,196	4,196	68,741
4		Large Conversion - Titan	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
5			<u>\$ 35,352</u>	<u>\$ 35,533</u>	<u>\$ 35,533</u>	<u>\$ 35,626</u>	<u>\$ 35,652</u>	<u>\$ 35,718</u>	<u>\$ 35,820</u>	<u>\$ 35,840</u>	<u>\$ 35,852</u>	<u>\$ 33,489</u>	<u>\$ 33,531</u>	<u>\$ 33,599</u>	<u>\$ 421,546</u>
6		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$421,546							
7		EFFECTIVE DATE:						Various							
8		AMORTIZATION/RECOVERY PERIOD:						10 years							
9		REASON:						Recovery of costs to convert customers to natural gas and Deferred Piping and Conversion Costs.							
10	4060	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 721,895
11			<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 721,895</u>
12		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$721,895							
13		EFFECTIVE DATE:						November 2004							
14		AMORTIZATION/RECOVERY PERIOD:						30 years							
15		REASON:						Recovery of purchase price premium paid by FPUC as a positive acquisition adjustment. Order No. PSC-07-0913-PAA-GU, Docket No. 20060657-GU.							
16	4050	AMORTIZATION RELATED TO 2017 TAX REFORM													
17		Excess Deferred Tax	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (1,124,591)
			<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (1,124,591)</u>
18		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						(1,124,591)							
19		EFFECTIVE DATE:						January 2019							
20		AMORTIZATION/RECOVERY PERIOD:						5 years							
21		REASON:						Recovery of excess deferred tax related to 2017 tax reform. Order No. PSC-2018-0509-PCO-GU, Docket No. 20180154-GU.							
22	407A	AMORTIZATION OF AEP	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 25,695	\$ 308,334
23			<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 25,695</u>	<u>\$ 308,334</u>
24		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$308,334							
25		EFFECTIVE DATE:						1995							
26		AMORTIZATION/RECOVERY PERIOD:						10/15 years							
27		REASON:						Recovery of excess MACC. Order No. PSC-95-0506-PAA-GU, Docket No. 950206-GU. Order extending Sebastian AEP amortization period to 15 years No. PSC-2021-0416-PAA-GU, Docket No. 20210126-GU.							
28		TOTAL AMORTIZATION	<u>\$ 27,488</u>	<u>\$ 27,669</u>	<u>\$ 27,670</u>	<u>\$ 27,762</u>	<u>\$ 27,788</u>	<u>\$ 27,855</u>	<u>\$ 27,957</u>	<u>\$ 27,977</u>	<u>\$ 27,988</u>	<u>\$ 25,626</u>	<u>\$ 25,668</u>	<u>\$ 25,736</u>	<u>\$ 327,183</u>

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year + 1. This data should correspond to the data presented in schedule g-1 page 15 of 28.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	12 Month Total
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	389	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390	STRUCTURES & IMPROVEMENTS	25,508	25,507	28,973	30,015	31,057	31,057	31,057	31,057	31,057	31,057	31,057	31,057	358,456
4	3901	LEASEHOLD IMPROVEMENTS	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	42,588
5	3910	OFFICE FURN & EQUIPMENT	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	8,507	102,087
6	3911	COMPUTER AND PERIPHERALS	9,175	9,175	9,175	9,175	9,175	5,364	5,947	5,947	5,947	5,010	4,896	4,896	83,881
7	3912	COMPUTER HARDWARE	42,220	42,220	42,220	42,220	42,124	41,597	39,938	39,339	36,728	34,340	32,428	31,034	466,409
8	3913	OFFICE FURN & EQUIPMENT	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	74,635
9	3914	SYSTEM SOFTWARE	139,846	140,309	140,772	184,895	185,358	185,821	186,284	186,747	187,210	212,673	205,144	205,607	2,160,665
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	-	-	-	-	-	-	-
11	391S	SYSTEM SOFTWARE ALLOC	323	197	197	158	-	27,226	27,226	27,226	27,226	27,226	27,226	27,226	191,455
12	392	TRANS EQUIPMENT (Parent)	-	-	-	-	-	-	-	-	-	-	-	-	-
13	392	TRANS EQUIPMENT (Skipjack)	46,830	46,830	46,830	45,998	45,998	48,331	48,331	61,164	61,239	61,239	63,572	64,572	640,934
14	3970	COMPUTER EQUIPMENT	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	23,983
15		TOTAL	\$ 284,176	\$ 284,514	\$ 288,442	\$ 332,735	\$ 333,986	\$ 359,669	\$ 359,057	\$ 371,754	\$ 369,681	\$ 391,818	\$ 384,596	\$ 384,665	\$ 4,145,093

			12 Month Total	Utility %	12 Month Utility	Method of Allocation
16	301	ORGANIZATION	\$ -	18.00%	\$ -	DISTRIGAS
17	389	LAND	-	18.00%	-	DISTRIGAS
18	390	STRUCTURES & IMPROVEMENTS	358,456	18.00%	64,522	DISTRIGAS
19	3901	LEASEHOLD IMPROVEMENTS	42,588	18.00%	7,666	DISTRIGAS
20	3910	OFFICE FURN & EQUIPMENT	102,087	18.00%	18,376	DISTRIGAS
21	3911	COMPUTER AND PERIPHERALS	83,881	18.00%	15,099	DISTRIGAS
22	3912	COMPUTER HARDWARE	466,409	18.00%	83,954	DISTRIGAS
23	3913	OFFICE FURN & EQUIPMENT	74,635	18.00%	13,434	DISTRIGAS
24	3914	SYSTEM SOFTWARE	2,160,665	18.00%	388,920	DISTRIGAS
25	3914	SYSTEM SOFTWARE - ERP	-	19.98%	-	DISTRIGAS
26	391S	SYSTEM SOFTWARE ALLOC	191,455	18.00%	34,462	DISTRIGAS
27	392	TRANS EQUIPMENT (Parent)	-	18.00%	-	DISTRIGAS
28	392	TRANS EQUIPMENT (Skipjack)	640,934	14.40%	92,294	DISTRIGAS
29	3970	COMPUTER EQUIPMENT	23,983	18.00%	4,317	DISTRIGAS
30		TOTAL	\$ 4,145,093		\$ 723,043	

Florida Public Service Commission

Explanation: Provide the calculation for depreciation and amortization expense for the projected test year.

Type of Data Shown  
Projected Test Year: 12/31/2027  
Witness: J. Baugh, G. Navo

Company: Florida City Gas

Docket No. 20260026-GU

Estimated Depreciation And Amortization Expense For The Year Ending 12/31/2027

Line No.	A/C No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total Expense	
1	3010	ORGANIZATION	0.0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	3020	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
4	3031	MISC INTANGIBLE PLANT - 15 YEARS	6.7%	14,977	14,977	14,977	14,977	14,977	14,977	14,977	14,977	14,977	14,977	14,977	179,725	
5	3032	MISC INTANGIBLE PLANT - 20 YEARS	5.0%	111,101	111,101	111,101	111,101	111,101	111,101	111,101	111,101	111,101	111,101	111,101	1,333,213	
6	3641	LAND AND LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
7	3642	STRUCTURES AND IMPROVEMENTS	2.0%	363	363	363	363	363	363	363	363	363	363	363	4,362	
8	3643	LNG PROCESS TERMINAL EQUIP	2.0%	452	452	452	452	452	452	452	452	452	452	452	5,430	
9	3645	MEASURING AND REGULATING EQUIP	2.0%	60	60	60	60	60	60	60	60	60	60	60	718	
10	3646	COMPRESSOR STATION EQUIP	2.0%	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	99,504	1,194,047	
11	3671	MAINS - STEEL	2.3%	-	-	-	-	-	-	-	-	-	-	-	-	
12	3740	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
13	3741	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
14	3743	RIGHT OF WAYS	2.3%	21	21	21	21	21	21	21	21	21	21	21	256	
15	3750	STRUCTURES & IMPROVEMENTS	3.2%	894	894	894	894	894	894	894	894	894	894	894	10,733	
16	3762	MAINS - STEEL (formerly account 3761)	2.3%	246,212	246,576	246,812	247,109	247,151	247,256	247,667	247,702	248,026	248,288	248,672	2,970,241	
17	3761	MAINS - PLASTIC (formerly account 3762)	1.7%	305,886	306,431	306,823	307,304	307,367	307,553	308,199	308,256	308,763	308,924	309,513	3,694,710	
18	376P	MAINS - PLASTIC - SAFE	1.7%	78,190	78,190	78,190	78,190	78,190	78,190	78,190	78,190	78,190	78,190	78,190	938,283	
19	376R.1	MAINS - PLASTIC - NGFR	1.7%	1,633	1,637	1,637	1,639	1,640	1,640	1,641	1,644	1,649	1,654	1,659	19,715	
20	376R.2	MAINS - STEEL - NGFR	2.3%	13,896	13,900	13,900	13,902	13,903	13,903	13,904	13,904	13,912	13,912	13,912	166,871	
21	376S	MAINS - STEEL - SAFE	2.3%	30,389	32,152	34,825	36,544	38,964	40,670	42,518	44,675	47,585	49,943	52,047	539,554	
22	3780	MEAS & REG STATION EQUIP-GEN	2.8%	24,297	24,297	24,297	24,297	24,297	24,297	24,297	24,297	24,297	24,297	24,297	291,560	
23	3790	MEAS & REG STATION EQUIP-GATE	2.1%	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	24,929	299,151	
24	3802	SERVICES - STEEL (formerly account 3801)	3.3%	45,664	45,664	45,664	45,664	45,664	45,664	45,664	45,664	45,664	45,664	45,664	547,967	
25	3801	SERVICES - PLASTIC (formerly account 3802)	3.0%	334,022	335,603	336,636	338,583	341,648	342,613	343,013	343,545	345,877	347,691	349,205	349,605	4,108,400
26	380P	SERVICES - PLASTIC - SAFE	3.0%	64,775	64,775	64,775	64,775	64,775	64,775	64,775	64,775	64,775	64,775	64,775	777,296	
27	380R.1	SERVICES - PLASTIC - NGFR	3.0%	-	-	-	-	-	-	-	-	-	-	-	-	
28	380R.2	SERVICES - STEEL - NGFR	3.3%	-	-	-	-	-	-	-	-	-	-	-	-	
29	380S	SERVICES - STEEL - SAFE	3.3%	48	48	48	48	48	48	48	48	48	48	48	579	
30	3810	METERS	5.3%	119,661	119,661	119,661	119,661	119,661	119,661	119,661	119,661	119,661	119,661	119,661	1,435,927	
31	3812	METERS MTU/DCU (formerly account 3811)	5.0%	38,018	43,065	48,112	53,159	58,207	63,254	68,301	73,348	78,395	83,443	88,490	789,329	
32	381S	METERS - SAFE	5.3%	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	1,686	20,232	
33	3820	METER & REGULATOR INST.	2.3%	13,548	13,633	13,711	13,783	13,866	13,939	14,088	14,158	14,243	14,313	14,414	168,379	
34	3821	METER & REGULATOR INST. MTU/DCU	2.3%	6,492	7,125	7,718	8,351	9,103	10,125	11,116	12,302	13,364	14,524	15,566	166,229	
35	382S	METER & REGULATOR INST. SAFE	2.3%	31,844	34,044	37,379	39,524	42,544	44,673	46,978	49,670	53,301	56,243	58,868	612,458	
36	3830	HOUSE REGULATORS	2.4%	20,717	21,078	21,326	21,635	21,674	21,787	22,204	22,239	22,568	22,732	23,120	264,311	
37	3840	HOUSE REG-INST	2.3%	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	4,134	49,605	
38	3850	IND MEAS & REG STAT EQUIP	2.3%	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	8,947	107,362	
39	3860	OTHER PROP ON CUST PREMISES	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
40	3870	OTHER EQUIPMENT	2.7%	7,579	7,579	7,579	7,579	7,579	7,579	7,579	7,579	7,579	7,579	7,579	90,944	
41	3890	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
42	3892	LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
43	389S	LAND RIGHTS SAFE	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
44	3900	STRUCTURES & IMPROVEMENTS	2.5%	37,862	37,871	37,871	37,882	37,882	37,885	37,924	37,951	37,956	37,956	37,956	454,962	
45	3910	OFFICE FURN & EQUIPMENT	7.1%	1,396	1,396	1,398	1,459	1,459	1,466	1,476	1,500	1,520	1,520	1,520	17,697	
46	3911	COMPUTER AND PERIPHERAL	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
47	3912	COMPUTER HARDWARE (Combines Accts 39112 and 39115)	10.0%	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	106,221	
48	3913	OFFICE FURNITURE (formerly account 3910)	5.0%	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	64,029	
49	3914	COMPUTER SOFTWARE (formerly account 39111)	10.0%	-	-	-	-	-	-	-	-	-	-	-	-	
50	3915	PERSONAL COMPUTER EQUIPMENT	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
51	3920	TRANSPORTATION EQUIPMENT	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	
52	3921	CARS	10.8%	9,781	10,155	10,405	10,966	11,122	11,122	11,122	11,527	11,621	11,715	11,715	118,399	
53	3922	LIGHT DUTY TRUCK/VAN	5.2%	49,001	49,151	49,251	49,477	49,540	49,540	49,540	49,702	49,740	49,778	49,828	594,324	
54	3923	HEAVY DUTY TRUCK/BOBTAIL	6.3%	8,578	8,796	8,942	9,269	9,360	9,360	9,360	9,596	9,651	9,706	9,706	112,101	
55	3924	TRANSPORTATION - TRAILERS (formerly account 3920)	1.8%	262	262	262	262	262	262	262	262	262	262	262	3,141	
56	3930	STORES EQUIP	3.8%	166	166	167	183	183	183	194	199	199	199	217	2,246	
57	3940	TOOLS, SHOP, GARAGE EQUIP	6.7%	5,849	5,849	5,851	5,905	5,905	5,912	5,920	5,942	5,959	5,959	5,959	6,020	
58	3941	NATURAL GAS VEHICLE EQUIP	4.1%	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	101,392	
59	393R	HOUSE REGULATORS-RELOCATIONS	2.4%	4,656	4,659	4,659	4,661	4,661	4,661	4,662	4,662	4,664	4,668	4,671	55,960	
60	3960	POWER OPERATED EQUIPMENT	6.5%	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	18,093	
61	3970	COMMUNICATION EQUIPMENT	7.7%	8,779	8,779	8,779	8,779	8,779	8,779	8,779	8,779	8,779	8,779	8,779	105,353	
62	3980	MISC EQUIP	5.9%	2,486	2,486	2,486	2,486	2,486	2,486	2,486	2,486	2,486	2,486	2,486	29,827	
63		TOTAL DEPRECIATION EXPENSE		\$ 1,802,984	\$ 1,816,322	\$ 1,830,458	\$ 1,844,374	\$ 1,859,214	\$ 1,870,580	\$ 1,882,856	\$ 1,895,553	\$ 1,912,022	\$ 1,926,308	\$ 1,940,066	\$ 22,532,449	
64		AMORTIZATION EXPENSE		1,998	2,265	2,265	2,359	2,359	2,455	2,560	2,593	180	223	293	22,157	
65		COMMON PLANT DEPRECIATION EXPENSE		93,229	86,821	86,561	86,978	87,294	81,561	180,829	183,429	183,455	183,722	183,997	184,988	1,622,865
66		TOTAL AMORT & DEPR EXPENSE		\$ 1,898,211	\$ 1,905,408	\$ 1,919,285	\$ 1,933,712	\$ 1,948,868	\$ 1,954,596	\$ 2,066,244	\$ 2,081,563	\$ 2,098,069	\$ 2,110,210	\$ 2,124,285	\$ 2,136,994	\$ 24,177,471

Depreciation rates applied to each asset account is in accordance with Order No. PSC-2026-0055-FOF-GU in Docket No. 20250035.

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, G. Navo

Company: Florida City Gas

Docket No 20260026-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Total Amort/Rec Expense
1	4050	AMORTIZATION OF PIPING AND CONVERSION													
2		Deferred Piping	\$ 4,477	\$ 4,538	\$ 4,538	\$ 4,538	\$ 4,538	\$ 4,607	\$ 4,636	\$ 4,657	\$ 4,669	\$ 4,483	\$ 4,502	\$ 4,573	\$ 54,755
3		Deferred Conversion Costs	6,079	6,285	6,285	6,379	6,406	6,406	6,482	6,482	6,482	4,255	4,279	4,279	70,098
4		Large Conversion - Titan	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	300,000
5			<u>\$ 35,556</u>	<u>\$ 35,823</u>	<u>\$ 35,823</u>	<u>\$ 35,917</u>	<u>\$ 35,944</u>	<u>\$ 36,013</u>	<u>\$ 36,118</u>	<u>\$ 36,138</u>	<u>\$ 36,151</u>	<u>\$ 33,738</u>	<u>\$ 33,781</u>	<u>\$ 33,851</u>	<u>\$ 424,854</u>
6		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$424,854							
7		EFFECTIVE DATE:						Various							
8		AMORTIZATION/RECOVERY PERIOD:						10 years							
9		REASON:						Recovery of costs to convert customers to natural gas and Deferred Piping and Conversion Costs.							
10	4060	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 721,895
11			<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 60,158</u>	<u>\$ 721,895</u>
12		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$721,895							
13		EFFECTIVE DATE:						November 2004							
14		AMORTIZATION/RECOVERY PERIOD:						30 years							
15		REASON:						Recovery of purchase price premium paid by FPUC as a positive acquisition adjustment. Order No. PSC-07-0913-PAA-GU, Docket No. 20060657-GU.							
16		AMORTIZATION RELATED TO 2017 TAX REFORM													
17	4050	Excess Deferred Tax	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (93,716)	\$ (1,124,591)
			<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (93,716)</u>	<u>\$ (1,124,591)</u>
18		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						(1,124,591)							
19		EFFECTIVE DATE:						January 2019							
20		AMORTIZATION/RECOVERY PERIOD:						5 years							
21		REASON:						Recovery of excess deferred tax related to 2017 tax reform. Order No. PSC-2018-0509-PCO-GU, Docket No. 20180154-GU.							
22	407A	AMORTIZATION OF AEP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
24		TOTAL AMOUNT OF AMORTIZATION/RECOVERY:						\$0							
25		EFFECTIVE DATE:						1995							
26		AMORTIZATION/RECOVERY PERIOD:						10/15 years							
27		REASON:						Recovery of excess MACC. Order No. PSC-95-0506-PAA-GU, Docket No. 950206-GU. Order extending Sebastian AEP amortization period to 15 years No. PSC-2021-0416-PAA-GU, Docket No. 20210126-GU.							
28		TOTAL AMORTIZATION	<u>\$ 1,998</u>	<u>\$ 2,265</u>	<u>\$ 2,265</u>	<u>\$ 2,359</u>	<u>\$ 2,386</u>	<u>\$ 2,455</u>	<u>\$ 2,560</u>	<u>\$ 2,580</u>	<u>\$ 2,593</u>	<u>\$ 180</u>	<u>\$ 223</u>	<u>\$ 293</u>	<u>\$ 22,157</u>

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the projected test year. This data should correspond to the data presented in schedule G-1 page 18 of 28.

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	12 Month Total
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	389	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-
3	390	STRUCTURES & IMPROVEMENTS	31,057	31,057	31,057	31,057	31,057	31,057	31,057	31,057	31,057	31,057	31,057	31,057	372,679
4	3901	LEASEHOLD IMPROVEMENTS	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	3,549	42,588
5	3910	OFFICE FURN & EQUIPMENT	155,720	155,720	155,720	155,720	155,720	155,720	155,720	155,720	155,720	155,720	155,720	155,720	1,868,643
6	3911	COMPUTER AND PERIPHERALS	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	4,896	58,748
7	3912	COMPUTER HARDWARE	41,106	37,612	36,577	36,360	36,515	36,191	36,034	35,955	35,801	35,715	35,715	35,631	439,211
8	3913	OFFICE FURN & EQUIPMENT	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	6,220	74,635
9	3914	SYSTEM SOFTWARE	194,248	160,410	160,410	160,410	160,410	126,281	126,281	126,281	126,281	124,460	124,460	124,460	1,714,393
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	496,198	497,573	498,948	500,323	501,698	503,073	2,997,813
11	3915	SYSTEM SOFTWARE ALLOC	27,226	27,226	27,226	27,226	27,226	27,226	27,226	27,226	27,226	27,226	27,226	27,226	326,708
12	392	TRANS EQUIPMENT (Parent)	-	-	-	-	-	-	-	-	-	-	-	-	-
13	392	TRANS EQUIPMENT (Skipjack)	64,899	67,066	66,556	69,723	71,722	74,973	76,056	92,306	90,766	93,099	93,099	98,182	958,447
14	3970	COMPUTER EQUIPMENT	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	1,999	23,983
15		TOTAL	\$ 530,918	\$ 495,753	\$ 494,208	\$ 497,158	\$ 499,312	\$ 468,111	\$ 965,235	\$ 982,780	\$ 982,462	\$ 984,262	\$ 985,637	\$ 992,010	\$ 8,877,846

			12 Month Total	Non-Utility %	12 Month Non-Utility	Method of Allocation
16	301	ORGANIZATION	\$ -	18.00%	\$ -	DISTRIGAS
17	389	LAND	-	18.00%	-	DISTRIGAS
18	390	STRUCTURES & IMPROVEMENTS	372,679	18.00%	67,082	DISTRIGAS
19	3901	LEASEHOLD IMPROVEMENTS	42,588	18.00%	7,666	DISTRIGAS
20	3910	OFFICE FURN & EQUIPMENT	1,868,643	18.00%	336,356	DISTRIGAS
21	3911	COMPUTER AND PERIPHERALS	58,748	18.00%	10,575	DISTRIGAS
22	3912	COMPUTER HARDWARE	439,211	18.00%	79,058	DISTRIGAS
23	3913	OFFICE FURN & EQUIPMENT	74,635	18.00%	13,434	DISTRIGAS
24	3914	SYSTEM SOFTWARE	1,714,393	18.00%	308,591	DISTRIGAS
25	3914	SYSTEM SOFTWARE - ERP	2,997,813	19.98%	598,963	DISTRIGAS
26	3915	SYSTEM SOFTWARE ALLOC	326,708	18.00%	58,807	DISTRIGAS
27	392	TRANS EQUIPMENT (Parent)	-	18.00%	-	DISTRIGAS
28	392	TRANS EQUIPMENT (Skipjack)	958,447	14.40%	138,016	DISTRIGAS
29	3970	COMPUTER EQUIPMENT	23,983	18.00%	4,317	DISTRIGAS
30		TOTAL	\$ 8,877,846		\$ 1,622,865	

Florida Public Service Commission

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the historic base year + 1.

Type of Data Shown:  
 Historic Base Year + 1: 12/31/2026  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Reference	Total Per Books	Utility Adjustments	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	G2-27	\$ (2,060,980)	\$ (2,753,030)	\$ (4,814,010)
2	DEFERRED INCOME TAX EXPENSE	G2-28	6,873,946	-	6,873,946
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>\$ 4,812,967</u>	<u>\$ (2,753,030)</u>	<u>\$ 2,059,936</u>

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the historic base year + 1. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:  
Historic Base Year + 1: 12/31/2026  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Amount	Amount	*Detail of Adjustments to Taxable Income LINE 5	Amount
1	NET UTILITY OPERATING INCOME		\$ 31,562,168	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	\$ (29,215,460)
2	ADD INCOME TAX ACCOUNTS		4,812,967	2) SEE DETAIL G-28	2,093,951
3	LESS INTEREST CHARGES		(17,407,083)	3) PERMANENT DIFFERENCES	21,755
4	TAXABLE INCOME PER BOOKS		18,968,052	4) RETURN TO PROVISION	
				TOTAL ADJUSTMENTS	\$ (27,099,753)
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(27,099,753)		
6	TAXABLE INCOME		(8,131,701)		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		-		
8	STATE TAXABLE INCOME		(8,131,701)		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(447,244)			
10	EMERGENCY EXCISE	-			
11	CREDITS			*Detail of Adjustments to State Taxable Income LINE 7	
12	STATE TAX - CURRENT	(447,244)	(447,244)	1) STATE DECOUPLING	-
				2)	-
				3)	-
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*			TOTAL ADJUSTMENTS	\$ -
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(7,684,457)		
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		21%		
16	FEDERAL INCOME TAX BEFORE CREDITS		(1,613,736)		
17	LESS: ITC REALIZED				
18	FEDERAL TAX - CURRENT		\$ (1,613,736)		
				*Detail of Adjustments to Federal Taxable Income LINE 13	
19	SUMMARY: STATE TAX - CURRENT		(447,244)	1)	-
20	FEDERAL TAX - CURRENT		(1,613,736)	2)	-
				3)	-
21	TOTAL CURRENT INCOME TAX EXPENSE		\$ (2,060,980)	TOTAL ADJUSTMENTS	\$ -

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

Explanation: Provide the calculation of total deferred income taxes for the historic base year + 1. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown:  
 Historic Base Year + 1: 12/31/2026  
 Witness: N. Russell

Deferred Income Taxes - Year Ended 12/31/2026

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 49,461,795	\$ -	\$ 49,461,795
2	BOOK DEPRECIATION AND AMORTIZATION	20,246,335	-	20,246,335
3	DIFFERENCE	29,215,460	-	29,215,460
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	25AF Allowance for Funds Used During Construction	219,867	-	219,867
5	25OH 263A Capitalized Interest/Overhead	(1,412,363)	-	(1,412,363)
6	25BD Bad Debts	(467,960)	-	(467,960)
7	25CN Conservation	(78,692)	-	(78,692)
8	25DR Deferred Revenue	(28,016)	-	(28,016)
9	25FR Flex Revenue	99,730	-	99,730
10	25ID Reserve for Insurance Deductibles	241,504	-	241,504
11	25LS Leases	28,432	-	28,432
12	25PC Piping and Conservation	(183,870)	-	(183,870)
13	25RC Rate Case	(444,763)	-	(444,763)
14	25RP Property Taxes	(10,320)	-	(10,320)
15	25WR Storm Reserve	(57,500)	-	(57,500)
16	TOTAL TIMING DIFFERENCES	27,121,508	-	27,121,508
17	STATE TAX RATE	5.50%	5.50%	5.50%
18	STATE DEFERRED TAXES (LINE 22 x LINE 23)	1,491,683	-	1,491,683
19	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 22 - LINE 24- LINE 4)	25,629,825	-	25,629,825
20	FEDERAL TAX RATE	21.00%	21.00%	21.00%
21	FEDERAL DEFERRED TAXES (LINE 25 x LINE 26)	5,382,263	-	5,382,263
22	DEFERRED ONLY ADJUSTMENTS	-	-	-
23	FEDERAL DEFERRED TAXES	5,382,263	-	5,382,263
24	ADD STATE DEFERRED TAXES (LINE 24)	1,491,683	-	1,491,683
25	TOTAL DEFERRED TAX EXPENSE	\$ 6,873,946	\$ -	\$ 6,873,946

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

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Line No.	Description	Reference	Total Per Books	Utility Adjustments	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	G2-30	\$ (4,289,016)	\$ (3,676,378)	\$ (7,965,394)
2	DEFERRED INCOME TAX EXPENSE	G2-31	5,769,507	-	5,769,507
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		\$ 1,480,491	\$ (3,676,378)	\$ (2,195,887)

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the projected test year. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown: Projected Test Year: 12/31/2027  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Amount	Amount	*Detail of Adjustments to Taxable Income LINE 5	Amount
1	NET UTILITY OPERATING INCOME		\$ 25,677,843		
2	ADD INCOME TAX ACCOUNTS		1,480,490	1) Tax Depreciation / Amortization Over Book	\$ (24,857,837)
3	LESS INTEREST CHARGES		(21,338,738)	2) See Detail G2-31	2,093,951
				3) Permanent Differences	21,755
4	TAXABLE INCOME PER BOOKS		5,819,595		
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(22,742,131)	TOTAL ADJUSTMENTS	\$ (22,742,131)
6	TAXABLE INCOME		(16,922,535)		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*				
8	STATE TAXABLE INCOME		(16,922,535)		
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(930,739)		*Detail of Adjustments to State Taxable Income LINE 7	
10	EMERGENCY EXCISE	-		1) STATE DECOUPLING	(219,867)
11	CREDITS			2)	-
12	STATE TAX - CURRENT	(930,739)	(930,739)	3)	-
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*			TOTAL ADJUSTMENTS	(219,867)
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(15,991,796)		\$
15	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		21%		
16	FEDERAL INCOME TAX BEFORE CREDITS		(3,358,277)		
17	LESS: ITC REALIZED				
18	FEDERAL TAX - CURRENT		\$ (3,358,277)	*Detail of Adjustments to Federal Taxable Income LINE 13	
				1)	-
				2)	-
				3)	-
19	SUMMARY:			TOTAL ADJUSTMENTS	-
20	STATE TAX - CURRENT		(930,739)		
	FEDERAL TAX - CURRENT		(3,358,277)		\$
21	TOTAL CURRENT INCOME TAX EXPENSE		\$ (4,289,017)		

Supporting Schedules: G-6 p.3

Recap Schedules: G-2 p.29

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

Explanation: Provide the calculation of total deferred income taxes for the projected test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

## Deferred Income Taxes - Year Ended 12/31/2027

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$ 47,390,286	\$ -	\$ 47,390,286
2	BOOK DEPRECIATION AND AMORTIZATION	22,532,449	-	22,532,449
3	DIFFERENCE	<u>24,857,837</u>	<u>-</u>	<u>24,857,837</u>
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	25AF Allowance for Funds Used During Construction	219,867	-	219,867
5	25OH 263A Capitalized Interest/Overhead	(1,412,363)	-	(1,412,363)
6	25BD Bad Debts	(467,960)	-	(467,960)
7	25CN Conservation	(78,692)	-	(78,692)
8	25DR Deferred Revenue	(28,016)	-	(28,016)
9	25FR Flex Revenue	99,730	-	99,730
10	25ID Reserve for Insurance Deductibles	241,504	-	241,504
11	25LS Leases	28,432	-	28,432
12	25PC Piping and Conservation	(183,870)	-	(183,870)
13	25RC Rate Case	(444,763)	-	(444,763)
14	25RP Property Taxes	(10,320)	-	(10,320)
15	25WR Storm Reserve	(57,500)	-	(57,500)
16	TOTAL TIMING DIFFERENCES	<u>22,763,886</u>	<u>-</u>	<u>22,763,886</u>
17	STATE TAX RATE	5.50%	5.50%	5.50%
18	STATE DEFERRED TAXES (LINE 22 x LINE 23)	<u>1,252,014</u>	<u>-</u>	<u>1,252,014</u>
19	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 22 - LINE 24- LINE 4)	21,511,872	-	21,511,872
20	FEDERAL TAX RATE	21.00%	21.00%	21.00%
21	FEDERAL DEFERRED TAXES (LINE 25 x LINE 26)	<u>4,517,493</u>	<u>-</u>	<u>4,517,493</u>
22	DEFERRED ONLY ADJUSTMENTS	-	-	-
23	FEDERAL DEFERRED TAXES	<u>4,517,493</u>	<u>-</u>	<u>4,517,493</u>
24	ADD STATE DEFERRED TAXES (LINE 24)	<u>1,252,014</u>	<u>-</u>	<u>1,252,014</u>
25	TOTAL DEFERRED TAX EXPENSE	<u>\$ 5,769,507</u>	<u>\$ -</u>	<u>\$ 5,769,507</u>

**FLORIDA CITY GAS**  
**DOCKET NO. 20260026-GU**  
**MINIMUM FILING REQUIREMENTS**  
**SCHEDULE G3 - G7 - COST OF CAPITAL & MISC**

**WITNESS SPONSOR**

- J. Baugh
- N. Russell
- G. Navo
- D. Haag

FLORIDA CITY GAS  
DOCKET NO. 20260026-GU  
MINIMUM FILING REQUIREMENTS  
**SCHEDULE G3 - G7 - PROJECTED TEST YEAR - RATE OF RETURN**  
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Florida Public Service Commission

Provide a schedule calculating a 13 month average cost of capital for the historic base year + 1. \$(000)

Type of Data Shown:  
Historic Base Yr + 1: 12/31/2026  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Per Books	Adjustments		Adjusted	Ratio	Cost Rate	Weighted Cost
			Specific	Prorata				
1	COMMON EQUITY	\$ 539,225,468	\$ -	\$ (266,508,088)	\$ 272,717,380	47.89%	9.50%	4.55%
2	LONG TERM DEBT - CUC	62,978,038	(21,107)	(31,126,416)	31,830,514	5.59%	4.57%	0.26%
3	LONG TERM DEBT - FCG DIRECT	425,052,874	-	(210,079,151)	214,973,722	37.75%	6.75%	2.55%
4	SHORT TERM DEBT	53,760,678	-	(26,570,806)	27,189,872	4.77%	4.97%	0.24%
5	CUSTOMER DEPOSITS	7,114,747	-	(3,516,410)	3,598,338	0.63%	2.65%	0.02%
6	DEFERRED TAXES	22,278,566	-	(11,011,012)	11,267,554	1.98%	0.00%	0.00%
7	TAX CREDIT	-	-	-	-	0.00%	0.00%	0.00%
8	OTHER (FAS 109)	15,565,542	-	(7,693,151)	7,872,391	1.38%	0.00%	0.00%
9	TOTAL	\$ 1,125,975,912	\$ (21,107)	\$ (556,505,034)	\$ 569,449,770	100.00%	28.43%	7.61%

PARENT CAPITAL STRUCTURE 13-MONTH AVERAGE		
COMMON EQUITY	\$ 1,690,850,867	49.88%
LONG TERM DEBT	1,530,319,949	45.15%
SHORT TERM DEBT	168,577,514	4.97%
	<u>\$ 3,389,748,330</u>	<u>100.0%</u>

RATE BASE MINUS DIRECT	\$ 1,081,017,057					
LTD CITY GAS ONLY	425,052,874	87.10%	\$ 425,052,874	37.75%	6.75%	5.88%
LTD CONSOLIDATED	62,978,038	12.90%	62,978,038	5.59%	4.57%	0.59%
LTD - CU	488,030,912	45.15%	488,030,912	43.34%		
SHORT TERM DEBT	53,760,678	4.97%	53,760,678	4.77%		
COMMON EQUITY	539,225,468	49.88%	539,225,468	47.89%		
CUSTOMER DEPOSITS	7,114,747		7,114,747	0.63%		
DEFERRED TAXES	22,278,566		22,278,566	1.98%		
FAS 109	15,565,542		15,565,542	1.38%		
			\$ 1,125,975,912	100%		6.47%

\* The cost rate for common equity is the approved rate in the Company's last rate case in Docket No.20220069-GU

Florida Public Service Commission

Provide a schedule calculating a 13 month average cost of capital for the projected test year. \$(000)

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell, D. Haag

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Per Books	Adjustments		Adjusted	Ratio	Cost Rate	Weighted Cost
			Specific	Prorata				
1	COMMON EQUITY	\$ 579,264,876	\$ -	\$ (220,831,527)	\$ 358,433,349	48.28%	11.25%	5.43%
2	LONG TERM DEBT - CUC	165,064,133	(21,107)	(62,926,937)	102,116,089	13.75%	4.72%	0.65%
3	LONG TERM DEBT - FCG DIRECT	346,840,328	-	(132,224,967)	214,615,361	28.91%	6.78%	1.96%
4	SHORT TERM DEBT	64,059,459	-	(24,421,208)	39,638,250	5.34%	4.66%	0.25%
5	CUSTOMER DEPOSITS	7,539,606	-	(2,874,303)	4,665,303	0.63%	2.64%	0.02%
6	DEFERRED TAXES	22,365,075	-	(8,526,175)	13,838,900	1.86%	0.00%	0.00%
7	TAX CREDIT	-	-	-	-	0.00%	0.00%	0.00%
8	OTHER (FAS 109)	14,715,746	-	(5,610,043)	9,105,703	1.23%	0.00%	0.00%
9	TOTAL	\$ 1,199,849,223	\$ (21,107)	\$ (457,415,160)	\$ 742,412,956	100.00%	30.05%	8.31%

PARENT CAPITAL STRUCTURE 13-MONTH AVERAGE			
COMMON EQUITY	\$ 1,886,766,246	50.14%	
LONG TERM DEBT	1,667,361,683	44.31%	
SHORT TERM DEBT	208,652,775	5.55%	
	<u>\$ 3,762,780,704</u>	<u>100.0%</u>	

RATE BASE MINUS DIRECT	\$ 1,155,228,796					
LTD CITY GAS ONLY	346,840,328	67.75%	346,840,328	28.91%	6.78%	4.59%
LTD CONSOLIDATED	165,064,133	32.25%	165,064,133	13.76%	4.72%	1.52%
LTD - CU	511,904,461	44.31%	511,883,354	42.66%		
SHORT TERM DEBT	64,059,459	5.55%	64,059,459	5.34%		
COMMON EQUITY	579,264,876	50.14%	579,264,876	48.28%		
CUSTOMER DEPOSITS	7,539,606		7,539,606	0.63%		
DEFERRED TAXES	22,365,075		22,365,075	1.86%		
FAS 109	14,715,746		14,715,746	1.23%		
			<u>\$ 1,199,849,223</u>	<u>100%</u>		<u>6.12%</u>

\*The cost rate for common equity is the Company's proposed rate

Florida Public Service Commission

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	(1) Issue	(2) Issue Date	(3) Maturity Date	(4) Principal Outstanding 12/31/2027	(5) (Premium) Discount	(6) Issuing Expense	(7) Net (5)+(6)	(8) Life (Years)	(9) Amortization (7)/(8)	(10) Interest	(11) Annual Total Cost (9)+(10)
1	6.43%	5/2/2013	5/2/2028	\$ 969,231	\$ -	\$ 110	\$ 110	15	\$ 164	\$ 60,138	\$ 60,302
2	3.73%	12/16/2013	12/16/2028	3,846,154	-	1,215	1,215	15	1,266	146,092	147,357
3	3.88%	5/15/2014	5/15/2029	11,923,077	-	5,054	5,054	15	4,318	460,211	464,530
4	3.25%	4/21/2017	4/30/2032	34,461,538	-	18,344	18,344	15	7,372	1,128,021	1,135,393
5	3.48%	5/21/2018	5/31/2038	50,000,000	-	41,150	41,150	20	6,413	1,740,000	1,746,413
6	3.58%	11/15/2018	11/30/2038	50,000,000	-	42,824	42,824	20	6,083	1,790,000	1,796,083
7	3.98%	8/13/2019	8/20/2039	100,000,000	-	83,080	83,080	20	10,836	3,980,000	3,990,836
8	2.98%	12/20/2019	12/20/2034	55,461,538	-	50,482	50,482	15	12,620	1,662,426	1,675,047
9	3.00%	7/15/2020	7/15/2035	42,692,308	-	32,452	32,452	15	7,560	1,280,833	1,288,393
10	2.96%	8/15/2020	8/15/2035	34,461,538	-	26,099	26,099	15	6,022	1,020,871	1,026,893
11	2.49%	12/20/2021	1/25/2037	50,000,000	-	77,650	77,650	15	15,275	1,245,000	1,260,275
12	2.95%	3/15/2022	3/15/2042	50,000,000	-	72,819	72,819	20	4,937	1,475,000	1,479,937
13	5.43%	3/14/2023	3/14/2038	80,000,000	-	69,664	69,664	15	11,146	4,344,000	4,355,146
14	6.44%	11/28/2023	12/28/2027	92,307,692	-	65,697	65,697	4	131,394	6,386,333	6,517,728
15	6.45%	11/28/2023	12/28/2028	100,000,000	-	168,993	168,993	5	112,662	6,450,000	6,562,662
16	6.62%	11/28/2023	12/28/2030	100,000,000	-	279,846	279,846	7	79,956	6,620,000	6,699,956
17	6.71%	11/28/2023	12/28/2033	100,000,000	-	292,684	292,684	10	45,028	6,710,000	6,755,028
18	6.73%	11/28/2023	12/28/2038	50,000,000	-	166,026	166,026	15	14,437	3,365,000	3,379,437
19	5.20%	11/1/2024	11/1/2029	100,000,000	-	195,337	195,337	5	83,716	5,200,000	5,283,716
20	4.88%	8/1/2025	8/1/2028	60,000,000	-	101,259	101,259	3	93,470	2,928,000	3,021,470
21	5.16%	8/1/2025	8/1/2031	90,000,000	-	259,029	259,029	6	63,436	4,644,000	4,707,436
22	5.02%	9/15/2025	9/15/2030	50,000,000	-	171,234	171,234	5	53,372	2,510,000	2,563,372
23	5.25%	7/1/2026	7/1/2036	200,000,000	-	802,500	802,500	10	90,000	10,500,000	10,590,000
24	5.25%	12/1/2026	12/1/2036	50,000,000	-	211,875	211,875	10	22,500	2,625,000	2,647,500
25	5.25%	7/1/2027	7/1/2037	115,384,615	-	585,577	585,577	10	65,625	6,562,500	6,628,125
26	Unamortized Shelf Agreements expense					9,011	9,011		15,279		15,279
27	Unamortized Debt					316,000	316,000		73,701		73,701
28	TOTAL			\$1,671,507,692	\$0	\$4,146,010	\$4,146,010		\$1,038,588	\$84,833,426	\$85,872,014
29	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			(4,146,010)							
30	NET			\$1,667,361,683							
31	EMBEDDED COST OF LONG-TERM DEBT			5.15%							

Florida Public Service Commission

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	(1) Issue	(2) Issue Date	(3) Maturity Date	(4) Principal Outstanding 12/31/2027	(5) (Premium) Discount	(6) Issuing Expense	(7) Net (5)+(6)	(8) Life (Years)	(9) Amortization (7)/(8)	(10) Interest	(11) Annual Total Cost (9)+(10)
1	6.44%	11/28/2023	12/28/2027	\$ 72,543,692	\$ -	\$ 51,631	\$ 51,631	4	\$ 103,262	\$ 5,018,956	\$ 5,122,217
2	6.45%	11/28/2023	12/28/2028	78,589,000	-	132,810	132,810	5	88,540	5,068,991	5,157,530
3	6.62%	11/28/2023	12/28/2030	78,589,000	-	219,928	219,928	7	62,837	5,202,592	5,265,428
4	6.71%	11/28/2023	12/28/2033	78,589,000	-	230,018	230,018	10	35,387	5,273,322	5,308,709
5	6.73%	11/28/2023	12/28/2038	39,294,500	-	130,478	130,478	15	11,346	2,644,520	2,655,866
6	TOTAL			\$ 347,605,192	\$ -	\$ 764,864	\$ 764,864		\$ 301,371	\$ 23,208,380	\$ 23,509,751
7	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			(764,864)							
8	NET			\$ 346,840,328							
9	EMBEDDED COST OF LONG-TERM DEBT			6.78%							

Florida Public Service Commission

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	(1) Issue	(2) Issue Date	(3) Maturity Date	(4) Principal Outstanding 12/31/2027	(5) (Premium) Discount	(6) Issuing Expense	(7) Net (5)+(6)	(8) Life (Years)	(9) Amortization (7)/(8)	(10) Interest	(11) Annual Total Cost (9)+(10)
1	6.43%	5/2/2013	5/2/2028	\$ 969,231	\$ -	\$ 110	\$ 110	15	\$ 164	\$ 60,138	\$ 60,302
2	3.73%	12/16/2013	12/16/2028	3,846,154	-	1,215	1,215	15	1,266	146,092	147,357
3	3.88%	5/15/2014	5/15/2029	11,923,077	-	5,054	5,054	15	4,318	460,211	464,530
4	3.25%	4/21/2017	4/30/2032	34,461,538	-	18,344	18,344	15	7,372	1,128,021	1,135,393
5	3.48%	5/21/2018	5/31/2038	50,000,000	-	41,150	41,150	20	6,413	1,740,000	1,746,413
6	3.58%	11/15/2018	11/30/2038	50,000,000	-	42,824	42,824	20	6,083	1,790,000	1,796,083
7	3.98%	8/13/2019	8/20/2039	100,000,000	-	83,080	83,080	20	10,836	3,980,000	3,990,836
8	2.98%	12/20/2019	12/20/2034	55,461,538	-	50,482	50,482	15	12,620	1,662,426	1,675,047
9	3.00%	7/15/2020	7/15/2035	42,692,308	-	32,452	32,452	15	7,560	1,280,833	1,288,393
10	2.96%	8/15/2020	8/15/2035	34,461,538	-	26,099	26,099	15	6,022	1,020,871	1,026,893
11	2.49%	12/20/2021	1/25/2037	50,000,000	-	77,650	77,650	15	15,275	1,245,000	1,260,275
12	2.95%	3/15/2022	3/15/2042	50,000,000	-	72,819	72,819	20	4,937	1,475,000	1,479,937
13	5.43%	3/14/2023	3/14/2038	80,000,000	-	69,664	69,664	15	11,146	4,344,000	4,355,146
14	6.44%	11/28/2023	12/28/2027	19,764,000	-	14,066	14,066	4	28,133	1,367,378	1,395,511
15	6.45%	11/28/2023	12/28/2028	21,411,000	-	36,183	36,183	5	24,122	1,381,010	1,405,131
16	6.62%	11/28/2023	12/28/2030	21,411,000	-	59,918	59,918	7	17,119	1,417,408	1,434,528
17	6.71%	11/28/2023	12/28/2033	21,411,000	-	62,667	62,667	10	9,641	1,436,678	1,446,319
18	6.73%	11/28/2023	12/28/2038	10,705,500	-	35,548	35,548	15	3,091	720,480	723,571
19	5.20%	11/1/2024	11/1/2029	100,000,000	-	195,337	195,337	5	83,716	5,200,000	5,283,716
20	4.88%	8/1/2025	8/1/2028	60,000,000	-	101,259	101,259	3	93,470	2,928,000	3,021,470
21	5.16%	8/1/2025	8/1/2031	90,000,000	-	259,029	259,029	6	63,436	4,644,000	4,707,436
22	5.02%	9/15/2025	9/15/2030	50,000,000	-	171,234	171,234	5	53,372	2,510,000	2,563,372
23	5.25%	7/1/2026	7/1/2036	200,000,000	-	802,500	802,500	10	90,000	10,500,000	10,590,000
24	5.25%	12/1/2026	12/1/2036	50,000,000	-	211,875	211,875	10	22,500	2,625,000	2,647,500
25	5.25%	7/1/2027	7/1/2037	115,384,615	-	585,577	585,577	10	65,625	6,562,500	6,628,125
26	Unamortized Shelf Agreements expense					9,011	9,011		15,279		15,279
27	Unamortized Debt					316,000	316,000		73,701		73,701
28	TOTAL			\$1,323,902,500	\$0	\$3,381,145	\$3,381,145		\$737,217	\$61,625,046	\$62,362,263
29	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			(3,381,145)							
30	NET			\$1,320,521,355							
31	EMBEDDED COST OF LONG-TERM DEBT			4.72%							

Florida Public Service Commission

Explanation: Provide analysis of short term debt including each outstanding issue of short term debt on 13 month average for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Outstanding Short Term Debt

Line No.	(1) Description	(2) Average Interest Expense	(3) Maturity Date	(4) Average Amount Outstanding Projected Test Year	(5) Effective Cost Rate (2)/(4)
1	December 2026	\$ 777,211	Note A	\$ 226,185,516	4.12%
2	January 2027	955,946	Note A	255,705,136	4.49%
3	February 2027	915,121	Note A	254,137,707	4.32%
4	March 2027	988,618	Note A	244,616,172	4.85%
5	April 2027	971,581	Note A	262,210,455	4.45%
6	May 2027	1,054,522	Note A	271,112,280	4.67%
7	June 2027	1,110,155	Note A	310,222,788	4.29%
8	July 2027	827,873	Note A	97,223,640	10.22%
9	August 2027	441,867	Note A	106,969,548	4.96%
10	September 2027	496,228	Note A	135,459,342	4.40%
11	October 2027	580,266	Note A	143,574,551	4.85%
12	November 2027	566,441	Note A	137,359,853	4.95%
13	December 2027	808,113	Note A	267,709,091	3.62%
14	12 Month Total	\$ 9,716,731		\$ 2,486,300,564	
15	13 Month Average	\$ 807,226		\$ 208,652,775	4.66%

Supporting Schedules: G-1 p.8

Recap Schedules: A-1, A-5, G-3 p.2

Florida Public Service Commission

Explanation: Provide analysis, as specified, of preferred stock on a 13 month average basis for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Issue	Projected Issue Date	Call Provisions or Special Restrictions	Principal Amount Outstanding	Discount or Premium Associated With (4)	Issuing Expense Associated with (4)	Net Proceeds (4)+(5)-(6)	Coupon Rate	Dollar Dividends (8 X 4)	Effective Cost Rate (9)/(7)
1	The Company does not have any preferred stock outstanding.									
2										
3										
4										
5										
6										
7										
8										
9										
TOTAL				-	-	-	-		-	-

Florida Public Service Commission

Explanation: Provide analysis of common stock issues,  
as specified, for the projected test year.

Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	(1) Method of Issue	(2) Projected Price Per Share	(3) Projected Shares To Be Issued	(4) Projected Gross Proceeds (2)X(3)	(5) Projected Issue Expense	(6) Projected Net Proceeds (4)-(5)	(7) Net Proceeds Per Share (6)/(3)	(8) Projected Total Shares Outstanding
1	BEGINNING BALANCE							23,895,681
2	ATM/DRIP Waiver Program - 2026	\$ 127.31	801,462	\$ 102,036,600	\$ 1,059,500	\$ 100,977,100	\$ 125.99	24,697,143
3	Stock & Incentive Compensation Plan - 2026	\$ 130.00	22,857	\$ 2,971,410	\$ -	\$ 2,971,410	\$ 130.00	24,720,000
4	Directors Stock Compensation - 2026	\$ 130.00	8,654	\$ 1,125,000	\$ -	\$ 1,125,000	\$ 130.00	24,728,654
5	Retirement Savings Plan -June 2026	\$ 130.00	10,769	\$ 1,400,000	\$ -	\$ 1,400,000	\$ 130.00	24,739,423
6	ATM/DRIP Waiver Program - 2027	\$ 133.42	728,501	\$ 97,196,580	\$ 590,500	\$ 96,606,080	\$ 132.61	25,467,925
7	Stock & Incentive Compensation Plan - 2027	\$ 130.00	22,893	\$ 2,976,090	\$ -	\$ 2,976,090	\$ 130.00	25,490,818
8	Directors Stock Compensation - 2027	\$ 135.00	9,000	\$ 1,215,000	\$ -	\$ 1,215,000	\$ 135.00	25,499,818
9	Retirement Savings Plan -June 2027	\$ 135.00	10,370	\$ 1,400,000	\$ -	\$ 1,400,000	\$ 135.00	25,510,188
16	END OF YEAR BALANCE	\$ 130.27	1,614,507	\$ 210,320,680	\$ 1,650,000	\$ 208,670,680	\$ 129.25	

Supporting Schedules:

Recap Schedules: A-5, A-5, G-3 p.2

Florida Public Service Commission

Explanation: Provide monthly balances, interest rates, and interest payments on customer deposits for the projected test year. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	(1) Month & Year	(2) Customer Deposits @ 2%	(3) Customer Deposits @ 3%	(4) Inactive Customer Deposits	(5) Total Customer Deposits (2)+(3)+(4)	(6) Interest Expense (2)*(2%/12)	(7) Interest Expense (3)*(3%/12)	(8) Total Interest (6)+(7)	
1	12/31/2026	\$ 2,705,674	\$ 4,759,873	\$ -	\$ 7,465,547	\$ 4,509	\$ 11,900	\$ 16,409	
2	1/31/2027	2,710,147	4,767,743	-	7,477,890	4,517	11,919	16,436	
3	2/28/2027	2,714,621	4,775,612	-	7,490,233	4,524	11,939	16,463	
4	3/31/2027	2,719,094	4,783,482	-	7,502,576	4,532	11,959	16,491	
5	4/30/2027	2,723,568	4,791,352	-	7,514,919	4,539	11,978	16,518	
6	5/31/2027	2,728,041	4,799,222	-	7,527,263	4,547	11,998	16,545	
7	6/30/2027	2,732,514	4,807,091	-	7,539,606	4,554	12,018	16,572	
8	7/31/2027	2,736,988	4,814,961	-	7,551,949	4,562	12,037	16,599	
9	8/31/2027	2,741,461	4,822,831	-	7,564,292	4,569	12,057	16,626	
10	9/30/2027	2,745,935	4,830,700	-	7,576,635	4,577	12,077	16,653	
11	10/31/2027	2,750,408	4,838,570	-	7,588,978	4,584	12,096	16,680	
12	11/30/2027	2,754,881	4,846,440	-	7,601,321	4,591	12,116	16,708	
13	12/31/2027	2,759,355	4,854,310	-	7,613,664	4,599	12,136	16,735	
14				13-MONTH AVG. \$	7,539,606	12-MONTH TOTAL \$	54,695 \$	144,331 \$	199,026
15				EFFECTIVE INTEREST RATE	2.64%				
16	The Company's policy for collecting deposits, deposit size, payment of interest, and refunds is pursuant the "Rule and Regulations" section of FCG's tariff.								

Florida Public Service Commission

Explanation: Provide the information, as specified, for financing plans and assumptions.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	(1) Type of Issue	(2) Date of Issue	(3) Capitalization	For Bonds		For Stock		(8) Issue Cost	(9) Principal Amount	(10) Other Assumptions
				(4) Interest Rate	(5) Life in Years	(6) No. of Shares	(7) Market Price			
1	Senior Notes	July 1, 2026	\$ 200,000,000	5.25%	10			\$ 900,000	\$ 200,000,000	
2	Senior Notes	December 1, 2026	\$ 50,000,000	5.25%	10			\$ 225,000	\$ 50,000,000	
3	Senior Notes	July 1 2027	\$ 250,000,000	5.25%	10			\$ 1,125,000	\$ 250,000,000	
4	Common Stock	Various				\$ 1,614,507	\$ 130	\$ 1,650,000	\$ 210,320,680	Common Stock may be issued using at-the-market offerings, Dividend Reinvestment & Direct Stock Purchase Plan, overnight offerings or other traditional forms of equity issuance.
5										
6										
7										
8										
9										
10										

Capital Structure Objectives:	(11) Components	(12) Percent of Total
11	LONG TERM DEBT	44.31%
12	PREFERRED STOCK	
13	COMMON EQUITY	50.14%
14	OTHER (EXPLAIN) SHORT TERM DEBT	5.50%

Supporting Schedules: G-6 p.1

Recap Schedules:

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

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Line No.	Indicator	Month and Year Ended 12/2027	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ 4,339,105	\$ 51,184,738
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	219,867	219,867
3	INCOME TAXES	1,480,490	(2,195,887)
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	6,039,462	49,208,718
5	INTEREST (BEFORE DEDUCTING AFUDC)	21,338,738	21,338,738
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	0.28	2.31
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	(16,779,766)	30,065,867
8	PREFERRED DIVIDENDS	None	None
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$ 4,339,105	\$ 51,184,738
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	-	-
12	INCOME TAXES	1,480,490	(2,195,887)
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	5,819,595	48,988,851
14	INTEREST (BEFORE DEDUCTING AFUDC)	21,338,738	21,338,738
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	0.27	2.30
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	(16,999,633)	29,846,000
17	PREFERRED DIVIDENDS	None	None
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

Supporting Schedules:

Recap Schedules: A-6

Florida Public Service Commission

Explanation: Provide information, as specified,  
used to calculate the percentage of  
construction funds to be generated  
internally.

Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Indicator	Month and Year Ended 12/2027	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$ (16,779,766)	\$ 30,065,867
2	DEPRECIATION AND AMORTIZATION	24,177,471	24,177,471
3	ITC (NET)	-	-
4	DEFERRED TAXES (NET)	5,769,507	5,769,507
5	AFUDC	219,867	219,867
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	12,947,345	59,792,979
7	RETIREMENTS AND REDEMPTIONS	-	-
8	DIVIDENDS (PREFERRED AND COMMON)	-	-
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	12,947,345	59,792,979
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	73,856,377	73,856,377
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	18%	81%

Supporting Schedules:

Recap Schedules: A-6

Florida Public Service Commission

Explanation: Calculate the afudc as a percentage of income for common for the projected test year.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Indicator	Month and Year Ended 12/2027	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$ 219,867	\$ 219,867
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	-	-
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	219,867	219,867
4	INCOME AVAILABLE FOR COMMON	(16,779,766)	30,065,867
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	-1.31%	0.73%
		-	

Supporting Schedules:

Recap Schedules: A-6

Florida Public Service Commission

Explanation: Provide the calculation  
of the revenue expansion  
factor.Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	0.0000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.3288%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	99.1712%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.4544%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	93.7168%
9	FEDERAL INCOME TAX RATE	21.0000%
10	FEDERAL INCOME TAX (8 X 9)	19.6805%
11	REVENUE EXPANSION FACTOR (8)-(10)	74.0363%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.3507

Florida Public Service Commission

Explanation: Provide the calculation  
of the revenue deficiency  
for the projected  
test year.

Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: J. Baugh, M. Everngam

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Source	Amount
1	ADJUSTED RATE BASE	Schedule G-1 p.1	\$ 742,412,956
2	REQUESTED RATE OF RETURN	Schedule G-3 p.2	8.31%
3	N.O.I. REQUIREMENTS	Line 1 x Line 2	61,694,517
4	LESS: ADJUSTED N.O.I.	Schedule G-2 p.1	14,848,883
5	N.O.I. DEFICIENCY	Line 3 - Line 4	\$ 46,845,633
6	EXPANSION FACTOR	Schedule G-4	1.3507
7	REVENUE DEFICIENCY (A)	Line 5 x Line 6	\$ 63,273,876
	LESS:		
8	TRANSFER OF SAFE INVESTMENTS (B)		\$ 16,402,944
9	INCREMENTAL REVENUE INCREASE	Line 7 - Line 8	\$ 46,870,932

**NOTES:**

(A) Represents the total base rate revenue increase requested by FCG in this proceeding, which includes revenue requirements associated with the transfer of Safety, Access, and Facility Enhancement ("SAFE") program investments as of December 31, 2026 from clause recovery to base rates.

(B) Represents the revenue requirements associated with SAFE investments as of December 31, 2026 currently being recovered through the SAFE cost recovery clause. FCG is required to transfer the recovery of these investments from the SAFE cost recovery clause to base rates per Order No. Per PSC-15-0390-TRF-GU, Docket No. 150116-GU.

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop  
the projected test year ending 12/31/2027.Type of Data Shown:  
Projected Test Year: 12/31/2027  
Witness: B. Gillam, J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

1	<u>PLANT IN SERVICE:</u>	
	GAS PLANT IN SERV.	Plant in Service was forecasted by identifying all utility capital additions expected to be placed in service during the test year and forecast period, and by adjusting the historical plant balances for known and measurable changes, aligned to the In-Service dates associated with the estimated dates provided by Construction Services
	GAS PLANT COMMON	Forecasted by starting with the recorded year -end balance and incorporating only those capital additions and retirements that are known and measurable for the test year, consistent with the approach used by other regulated natural gas utilities. Additions were limited to approved or scheduled common-plant projects with documented in -service dates, while retirements reflected assets scheduled for removal under established replacement plans. The resulting balance reflects the net change in common plant consistent with standard utility plant -in-service forecasting practices
	OPERATING LEASES	Projected based on the balance of operating lease asset less accumulated amortization.
	CWIP	CWIP is projected monthly based on the monthly capital expenditures and the additions moving to plant-in-service.
	GAS PLANT ACQ. ADJ.	Based on current plant acquisition costs being amortized in accordance with Commission Order PSC-07-0913-PAA-GU
	GOODWILL	This the goodwill associated with CUC's acquisition of FCG. No adjustments to the goodwill balance are reflected in the test year or pro forma period. The recorded balance remains unchanged and is removed in the calculation of rate base.
	ACCUM. PROVISION FOR DEPR.	Projected by rolling forward the recorded balance to reflect test -year depreciation expense, net of projected plant retirements and other known and measurable adjustments
	ACC. PROVISION FOR DEPR.- COMMON	Projected using prior-year balances to include test-year depreciation on common plant, net of projected retirements and other known and measurable adjustments
	ACQ. ADJ. AMORTIZATION	Depreciation and Amortization was applied based on the current effective rates approved by the FPSC.
2	<u>CURRENT AND ACCRUED ASSETS:</u>	
	CASH:	Small asset and liability balances that were estimated to not change materially were projected based on December 2025 actual balances.
	CUST. ACCTS. REC.- GAS:	Projected based on historical base year with application of the inflation and growth factor during the test year.
	ACCUM. PROV. UNCOLLECT. ACCTS.	Projected based on historical base year with application of the inflation and growth factor during the test year.
	RECEIVABLE ASSOC. COMPANIES	Projected based on the needs of the division to fund additions and expenses.
	PLANT & OPER.MATERIAL & SUPPL.	Projected based on historical base year with application of the inflation and growth factor during the test year.
	GAS STORED	Projected based on historical base year with application of the inflation and growth factor during the test year.
	PREPAYMENTS	Projected based on historical base year with application of the inflation and growth factor during the test year.
	ACCRUED REVENUE	Projected based on historical base year with application of the inflation and growth factor during the test year.
	MISC. CURRENT AND ACC. ASSETS	Consists of the Flex Rate Asset (CRA Shortfall) - projections are based on expected customer consumption.
3	<u>DEFERRED CHARGES</u>	
	OTHER REGULATORY ASSETS - Self Insurance	Forecasted balance in Insurance Reserve account based on projected monthly accruals through test period.
	CLEARING ACCTS	Projected based on historical base year with application of the inflation and growth factor during the test year.
	OTHER DEFERRED DEBITS - CONSERVATION COST RECOVERY	Base year-end balance with a projected amortization period of twelve months
	OTHER DEFERRED DEBITS - SAFE	Reflects the projected under recovery of SAFE clause at present rates.
	OTHER DEFERRED DEBITS - Unrecovered Piping & Conversion	Projections based on the current piping and conversion amortization schedules.
	UNAMORT. RATE CASE	Projected based on estimated rate case expense being amortized over 5 years beginning January 2027.
	ACCUM DEF INC TAX	Projected based on historical base year with application of the inflation and growth factor during the test year.

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop  
the projected test year ending 12/31/2027.

Type of Data Shown:

Projected Test Year: 12/31/2027

Witness: B. Gillam, J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

- 
- 4 COMMON EQUITY:  
Chesapeake's target capital structure is 50%-60% equity as a percentage of total capitalization, including short-term debt. This target capital structure has been approved by the Board of Directors. Overtime, the Company strives to approximate the midpoint of 55% equity to total capitalization. Earnings retained and reinvested in the business partially help Chesapeake fund our growth capital construction program. Any capital spend in excess of earnings retained is initially funded with short-term refinancing and equity to stay within the target capital range and accordingly, reduce our short-term debt balances. The projection assumes we issue a mix of debt and equity that obtains that mix.
- UNAPPROPRIATED RET. EARN.  
Projection utilizes the prior-year balance to reflect projected net income, dividends, and any known and measurable equity adjustments
- 5 LONG-TERM DEBT: See interest rate and interest expense assumptions.
- 6 CURRENT AND ACCRUED LIABILITIES:
- ACCOUNTS PAYABLE: Projected based on historical base year with application of the inflation and growth factor during the test year.
- CUSTOMER DEPOSITS: Projection is based on a historical trend applied to projected revenues at proposed rates .  
see interest rate and interest expense assumptions for cost rate.
- TAXES ACCRUED-INCOME: Projected based on historical base year with application of the inflation and growth factor during the test year.
- INTEREST ACCRUED: Based on specific forecasts of the interest accruing on debt and customer deposits.
- TAX COLLECTIONS PAYABLE: Reflects specific forecasts of the underlying taxes including gross receipts tax, franchise, and sales tax  
and their scheduled payments.
- LEASE OBLIGATIONS NON-CAPITAL: Projected based on the balance of operating lease liabilities in the historical base year with application of the inflation and  
growth factor during the test year.
- 

Supporting Schedules: WORKPAPERS

Recap Schedules: G-1 THRU G-5

Florida Public Service Commission

Explanation:

Provide the major assumptions used to develop the projected test year ending 12/31/2027.

Type of Data Shown:

Projected Test Year: 12/31/2027

Witness: B. Gillam, J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

7 DEFERRED CREDITS AND OPERATING RESERVES:

## OTHER DEFERRED CREDITS

Primarily reflects the projected over recovery in PGA clause based on the best available information at the time; Balance assumed to return to \$0 by year-end Base Year +1

## REGULATORY LIABILITIES - TAX RATE CHANGE

Each regulatory liability was adjusted based on changes consistent with Commission orders.

## DEFERRED INCOME TAXES

Projected using historical balances with adjustments for projected reserve adjustments.

## ACCRUED LIABILITY INSURANCE

The Pension Plan reserve projection was developed by the Company's actuaries in accordance with the actuarial assumptions applicable to the test year. The reserve projection for the Other Postretirement Plan was derived based on the established balance from the historical base year

8 REVENUES:

Base revenues before the rate change were calculated by applying FPSC approved rates to the projected therm sales and customers projected as described in item 11.

9 COST OF GAS:

Purchased gas revenue was estimated by applying the approved PGA cap recovery factor effective as of January 1, 2026 to the billing determinants projected by our consultants. For purposes of the rate case, all gas costs are assumed to be fully recovered through the corresponding revenue. The cost of gas was calculated as revenue net of the regulatory assessment fee. Both the purchased gas revenue and the related expense were excluded from the rate case revenues and expenses.

10 OPERATING & MAINTENANCE EXP:

For projected operation and maintenance expenses, account details were separate between payroll and non-payroll components.

The payroll components were projected based on the FCG 2026 company budget. The non-payroll components were projected by applying trending factors to normalized 2025 costs.

The trending factors included (a) inflation, (b) customer growth, and (c) inflation combined with customer growth. Refer to Schedule G2-19e for the rates used. Certain expenses were not trended and were instead directly projected using expert judgment and supporting information; these include property insurance, injuries and damages, regulatory commission expense, bad debt and rent. Additionally, known expenses that are in addition to trended expenses levels were added and detailed on G2 page 19f to 19m that details the increase or decrease adjustments.

11 CUSTOMER GROWTH:

For customer classes with trended customer counts and weather-sensitive usage patterns, forecasts were developed using regression analyses based on historical data

For each rate class, annual billing determinants were calculated by multiplying the projected customer count by twelve to derive bill counts, while annual throughput was calculated by multiplying the projected customer count by the weather-normalized usage per customer ("UPC").

Weather normalization was performed using regression models that estimate the relationship between usage and Heating Degree Days ("HDD"), with normal usage determined at average historical HDD conditions. Multiple weather stations were used to calculate actual and normal HDD applicable to customer locations, with normal weather defined based on a 10-year historical average.

For customer classes that do not exhibit weather sensitivity and do not employ trended customer counts, forecasted billing determinants were based on actual historical values adjusted for known and measurable changes.

Supporting Schedules: WORKPAPERS

Recap Schedules: G-1 THRU G-5

Florida Public Service Commission

Explanation:

Provide the major assumptions used to develop  
the projected test year ending 12/31/2027.

Type of Data Shown:

Projected Test Year: 12/31/2027

Witness: B. Gillam, J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

12 DEPRECIATION & AMORTIZATION:

Depreciation and reserve balances were computed based on projected plant balances for the test year and using FPSC approved depreciation rates per Order No. PSC-2026-0055-FOF-GU, Docket No. 20250035-GU. Amortization expenses were based on direct projections shown on schedule G2-21 for 2026 and G2-24 for 2027.

13 TAXES OTHER THAN INCOME:

Payroll taxes increased based on payroll trend factors and employee additions.  
FPSC assessment estimated based on revenue-related growth  
Property tax estimated based on estimated plant balances for the test year.  
Gross Receipts and franchise fee taxes estimated based on revenue-related growth (pass-through items eliminated for rate-making purposes).

14 INCOME TAXES:

Current income taxes were calculated at the combined Federal and State statutory rate of 25.345%  
Deferred income taxes were estimated based on projected plant.

15 INTEREST EXPENSE:

Long-Term Debt: Interest was calculated on G3 p. 2 based on the debt times the cost rate.  
  
Short-Term Debt: Interest was calculated on G3 p. 2 based on the debt times the cost rate.  
  
Customer Deposits: Interest was calculated on G3 p. 2 based on the deposits times the cost rate.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:  
 Projected Yr - 1: 12/31/2026  
 Witness: J. Baugh, N. Russell, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Other Taxes for the Projected Year -1: 12/31/2026

Line No.	Type of Tax	(1) Effective Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount Charged to Operating Expenses
1	PAYROLL TAXES (A)(B)(C)	0.0455	\$ 24,729,058	\$ 1,125,172	100%	\$ 1,125,172
2	UTILITY ASSESSMENT FEE (D)	0.00503	171,474,683	862,518	100%	862,518
3	PROPERTY	Various	807,835,144	8,075,501	100%	8,075,501
4	GROSS RECEIPTS (E)	0.025	171,474,683	4,286,867	100%	4,286,867
5	FRANCHISE FEE (F)	Various	171,474,683	5,294,922	100%	5,294,922
6	OCCUPATIONAL LICENSE	N/A		-	100%	-
7	OTHER		-	43,944	100%	43,944
8	UTILITY TAX ADJUSTMENT					
						<u>\$ 19,688,924</u>

Notes:

- (A) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- (B) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- (C) FICA: Applied to taxable wages of each employee at a rate of 6.2% Social Security up to a maximum of \$184,500 in 2026, and 1.45% to all taxable wages for Medicare.
- (D) Utility Assessment Fee (Regulatory Assessment Fee): Applied to operating revenues from the sales of gas.
- (E) Gross Receipts: Applied to revenues collected from the sales of gas.
- (F) Franchise Fee: Applied to base revenues from gas sales including other clause adjustments for customer classes specified in the individual franchise ordinances.  
 Franchise Fee is specified in franchise ordinances levied by the grantor.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:  
 Projected Test Year: 12/31/2027  
 Witness: J. Baugh, N. Russell, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Other Taxes for the Projected Year: 12/31/2027

Line No.	Type of Tax	(1) Effective Rate	(2) Tax Basis ( \$ )	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount Charged to Operating Expenses
1	PAYROLL TAXES (A)(B)(C)	0.0455	27,327,341	\$ 1,243,394	100%	\$ 1,243,394
2	UTILITY ASSESSMENT FEE (D)	0.00503	172,975,996	870,069	100%	870,069
3	PROPERTY	Various	886,174,667	8,858,620	100%	8,858,620
4	GROSS RECEIPTS (E)	0.025	172,975,996	4,324,400	100%	4,324,400
5	FRANCHISE FEE (F)	Various	172,975,996	5,341,281	100%	5,341,281
6	OCCUPATIONAL LICENSE	N/A			100%	
7	OTHER			43,944	100%	43,944
8	UTILITY TAX ADJUSTMENT					
						<u>\$ 20,681,708</u>

Notes:

(A) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

(B) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

(C) FICA: Applied to taxable wages of each employee at a rate of 6.2%. Social Security maximum taxable wages is expected to increase in 2027, and 1.45% to all taxable wages for Medicare.

(D) Utility Assessment Fee (Regulatory Assessment Fee): Applied to operating revenues from the sales of gas.

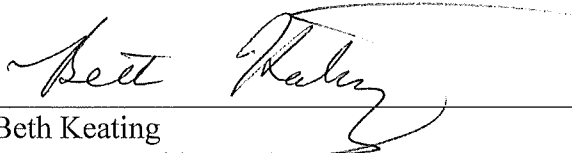
(E) Gross Receipts: Applied to revenues collected from the sales of gas.

(F) Franchise Fee: Applied to base revenues from gas sales including other clause adjustments for customer classes specified in the individual franchise ordinances. Franchise Fee is specified in franchise ordinances levied by the grantor.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing MFR G Schedules has been furnished by Electronic Mail to the following parties of record this 20<sup>th</sup> day of April, 2026:

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