

Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

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”) H 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 26 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 H - COST OF SERVICE PROGRAM

WITNESS SPONSOR

- J. Taylor

FLORIDA CITY GAS
DOCKET NO. 20260026-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE H - COST OF SERVICE PROGRAM
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Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Calculation of Proposed Rates
Schedule A

Line No.		Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES
1	PROPOSED TOTAL TARGET REVENUES	\$ 157,057,184	\$ 70,881,663	\$ 52,799	\$ 29,384,460	\$ 25,059,843	\$ 5,423,810	\$ 16,838,150	\$ 4,051,580	\$ -	\$ -	\$ 390,157	\$ 3,480,790	\$ 280,181	\$ 1,213,751
2	LESS:OTHER OPERATING REVENUE	\$ 2,287,122	\$ 1,710,939	\$ 769	\$ 321,403	\$ 119,982	\$ 25,192	\$ 106,878	\$ -	\$ -	\$ -	\$ 1,960	\$ -	\$ -	\$ -
3	LESS:CUSTOMER CHARGE REVENUES														
4	PROPOSED CUSTOMER CHARGES		\$ 36.50	\$ 54.27	\$ 85.00	\$ 155.00	\$ 600.00	\$ 750.00	\$ 1,250.00	\$ 2,500.00	\$ 5,000.00	\$ 231.58			
5	TIMES:NUMBER OF BILLS	1,596,372	1,449,276	928	85,722	19,444	1,237	1,236	104	-	-	1,606	36	36,747	36
5	EQUALS:CUSTOMER CHARGE REVENUES	65,419,584	52,898,583	50,358	7,286,392	3,013,892	741,932	927,033	129,555	-	-	371,838	-	-	-
6	LESS:DEMAND CHARGE REVENUES														
7	PROPOSED DEMAND CHARGES							\$ 0.92517	\$ 0.92517	\$ 0.92517	\$ 0.92517				
8	TIMES: DCQ SALES							3,053,952	1,574,040						
9	EQUALS: DEMAND CHARGE REVENUES	4,281,658	-	-	-	-	-	2,825,410	1,456,247	-	-	-	-	-	-
10	EQUALS:PER-THERM TARGET REVENUES	85,068,820	16,272,140	1,672	21,776,665	21,925,969	4,656,686	12,978,829	2,465,778	-	-	16,358	3,480,790	280,181	1,213,751
11	DIVIDED BY:NUMBER OF THERMS	127,173,088	17,783,310	1,827	23,326,615	26,392,437	6,357,270	35,834,584	17,457,355	-	-	19,691	-	-	-
12	EQUALS:PER-THERM RATES(UNRNDED)		0.91502	0.91502	0.93355	0.83077	0.73250	0.36219	0.14125	0.10358	0.05179	0.83077	-	-	-
13	PER-THERM RATES(RNDED)		0.91502	0.91502	0.93355	0.83077	0.73250	0.36219	0.14125	0.10358	0.05179	0.83077	-	-	-
14	PER-THERM-RATE REVENUES(RNDED RATES)	77,611,990	16,272,084	1,672	21,776,561	21,926,045	4,656,700	12,978,928	2,465,851	-	-	16,358	-	-	-
15	SUMMARY:PROPOSED TARIFF RATES														
15	CUSTOMER CHARGES	\$	\$ 36.50	\$ 54.27	\$ 85.00	\$ 155.00	\$ 600.00	\$ 750.00	\$ 1,250.00	\$ 2,500.00	\$ 5,000.00	\$ 231.58	\$ -	\$ -	\$ -
16	DEMAND CHARGES							92.517	92.517	92.517	92.517				
17	ENERGY CHARGES														
17	NON-GAS (CENTS PER THERM)		91.50200	91.50200	93.35500	83.07700	73.25000	36.21900	14.12500	10.35800	5.17900	83.07700	-	-	-
18	PURCHASED GAS ADJUSTMENT		127.69000	127.69000	127.69000	127.69000	127.69000	127.69000	-	-	-	127.69000	-	-	-
19	TOTAL (INCLUDING PGA)		219.19200	219.19200	221.04500	210.76700	200.94000	163.90900	14.12500	10.35800	5.17900	210.76700	-	-	-
20	SUMMARY:PRESENT TARIFF RATES														
20	CUSTOMER CHARGES	\$18.00, \$19.00, \$25.00	\$	\$ 25.00	\$31.00, \$44.00	\$44.00, \$188.00	\$ 188.00	\$ 375.00	\$ 625.00	\$ 1,250.00	\$ 2,500.00	\$ 36.00	\$ -	\$ -	\$ -
21	DEMAND CHARGES							\$ 0.71900	\$ 0.71900	\$ 0.71900	\$ 0.71900				
21	ENERGY CHARGES														
21	NON-GAS (CENTS PER THERM)	\$0.67667, \$0.57421, \$0.70799	\$	\$ 0.57421	\$0.57949, \$0.48722	\$0.48722, \$0.44046	\$ 0.44046	\$ 0.28336	\$ 0.14073	\$ 0.10320	\$ 0.05160	\$ 0.57949			
22	PURCHASED GAS ADJUSTMENT	\$	\$ 1.2769	\$ 1.2769	\$ 1.2769	\$ 1.2769	\$ 1.2769	\$ 1.2769	\$ -	\$ -	\$ -	\$ 1.2769	\$ -	\$ -	\$ -
23	TOTAL (INCLUDING PGA)	\$1.95357, \$1.85111, \$1.98489	\$	\$ 1.85111	\$1.85639, \$1.76412	\$1.76412, \$1.71736	\$ 1.71736	\$ 1.56026	\$ 0.14073	\$ 0.10320	\$ 0.05160	\$ 1.85639	\$ -	\$ -	\$ -
24	SUMMARY:OTHER OPERATING REVENUE														
24	Water Heater Interest**	\$225,320	\$97,464	\$10	\$127,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	Late Payment Charges**	\$1,142,643	\$879,572	\$440	\$105,797	\$70,689	\$15,451	\$69,639	\$0	\$0	\$0	\$1,055	\$0	\$0	\$0
26	MISCELLANEOUS SERVICE REVENUE*	\$826,685	\$657,070	\$319	\$78,873	\$44,671	\$9,341	\$35,506	\$0	\$0	\$0	\$905	\$0	\$0	\$0
27	NSF Charges**	\$92,475	\$76,833	\$0	\$8,888	\$4,622	\$400	\$1,733	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	Total	\$2,287,122	\$1,710,939	\$769	\$321,403	\$119,982	\$25,192	\$106,878	\$0	\$0	\$0	\$1,960	\$0	\$0	\$0

	PRESENT		PROPOSED	
	Charge	Revenue	Charge	Revenue
29 *MISCELLANEOUS SERVICE REVENUE				
Connection - Residential	\$90.00	\$232,810	\$95.00	\$153,995
30 Connection - Non Residential	\$150.00	\$24,150	\$150.00	\$97,200
31 Reconnection - Residential	\$90.00	\$480,780	\$90.00	\$301,140
32 Reconnection - Non Residential	\$105.00	\$24,780	\$120.00	\$10,680
33 Temporary Disconnection of Service	\$35.00	\$3,150	\$55.00	\$19,250
34 Change of Account (Read Meter Only)	\$20.00	\$141,900	\$55.00	\$244,420
35 TOTAL		\$907,570		\$826,685

**Other Operating Revenues excluding Miscellaneous Service Revenues are based on historical billed revenues from FCG's billing system and are not calculated by multiplying rates x # of occurrences.

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Proposed Rate Design
 Schedule B

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES
PRESENT RATES (projected test year)														
1	GAS SALES (due to growth)	\$ 91,496,185	\$ 37,874,673	\$ 23,200	\$ 15,471,170	\$ 13,829,899	\$ 3,032,595	\$ 12,813,395	\$ 3,653,286	\$ -	\$ 57,804	\$ 3,246,230	\$ 280,181	\$ 1,213,751
2	OTHER OPERATING REVENUE	2,287,122	1,710,939	769	321,403	119,982	25,192	106,878	-	-	1,960	-	-	-
3	TOTAL	\$ 93,783,308	\$ 39,585,613	\$ 23,969	\$ 15,792,573	\$ 13,949,880	\$ 3,057,787	\$ 12,920,273	\$ 3,653,286	\$ -	\$ 59,765	\$ 3,246,230	\$ 280,181	\$ 1,213,751
4	RATE OF RETURN	2.00%	-2.24%	-2.89%	4.19%	4.98%	4.69%	2.79%	10.09%	0.00%	-7.98%	0.00%	0.00%	0.00%
5	INDEX	1.00	(1.12)	(1.44)	2.10	2.49	2.34	1.40	5.04	-	(3.99)	-	-	-
STAFF PROPOSED RATES														
6	GAS SALES	\$ 154,770,062	\$ 79,609,225	\$ 52,030	\$ 23,540,612	\$ 20,320,160	\$ 4,561,387	\$ 22,297,451	\$ 4,000,999	\$ -	\$ 388,197	\$ -	\$ -	\$ -
7	OTHER OPERATING REVENUE	2,287,122	1,710,939	769	321,403	119,982	25,192	106,878	-	-	1,960	-	-	-
8	TOTAL	\$ 157,057,184	\$ 81,320,165	\$ 52,799	\$ 23,862,015	\$ 20,440,141	\$ 4,586,579	\$ 22,404,329	\$ 4,000,999	\$ -	\$ 390,157	\$ -	\$ -	\$ -
9	TOTAL REVENUE INCREASE	\$ 63,273,876	\$ 41,734,552	\$ 28,830	\$ 8,069,442	\$ 6,490,261	\$ 1,528,792	\$ 9,484,056	\$ 347,713	\$ -	\$ 330,392	\$ (3,246,230)	\$ (280,181)	\$ (1,213,751)
10	PERCENT INCREASE	67.47%	105.43%	120.28%	51.10%	46.53%	50.00%	73.40%	9.52%	0.00%	552.82%	-100.00%	-100.00%	-100.00%
11	RATE OF RETURN	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	0.00%	8.31%	0.00%	0.00%	0.00%
12	INDEX	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	1.00	-	-	-
FCG PROPOSED RATES														
13	GAS SALES	\$ 154,770,062	\$ 69,170,724	\$ 52,030	\$ 29,063,058	\$ 24,939,861	\$ 5,398,618	\$ 16,731,272	\$ 4,051,580	\$ -	\$ 388,197	\$ 3,480,790	\$ 280,181	\$ 1,213,751
14	OTHER OPERATING REVENUE	2,287,122	1,710,939	769	321,403	119,982	25,192	106,878	-	-	1,960	-	-	-
15	TOTAL	\$ 157,057,184	\$ 70,881,663	\$ 52,799	\$ 29,384,460	\$ 25,059,843	\$ 5,423,810	\$ 16,838,150	\$ 4,051,580	\$ -	\$ 390,157	\$ 3,480,790	\$ 280,181	\$ 1,213,751
16	TOTAL REVENUE INCREASE	\$ 63,273,876	\$ 31,296,050	\$ 28,830	\$ 13,591,888	\$ 11,109,963	\$ 2,366,023	\$ 3,917,876	\$ 398,294	\$ -	\$ 330,392	\$ 234,560	\$ -	\$ -
17	PERCENT INCREASE	67.47%	79.06%	120.28%	86.07%	79.64%	77.38%	30.32%	10.90%	0.00%	552.82%	7.23%	0.00%	0.00%
18	RATE OF RETURN	8.31%	5.84%	8.31%	12.01%	11.77%	11.08%	4.57%	8.50%	0.00%	8.31%	0.00%	0.00%	0.00%
19	INDEX	1.00	0.70	1.00	1.45	1.42	1.33	0.55	1.02	-	1.00	-	-	-

Supporting Schedules: H-1 p.3, H-1 p.4

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Rate of Return by Customer Class
Schedule C Page 2 of 2

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES
EQUAL ROR														
REVENUES:														
1	Gas Sales	\$ 154,770,062	\$ 79,609,225	\$ 52,030	\$ 23,540,612	\$ 20,320,160	\$ 4,561,387	\$ 22,297,451	\$ 4,000,999	\$ -	\$ 388,197	\$ -	\$ -	\$ -
2	Other Operating Revenue	2,287,122	1,710,939	769	321,403	119,982	25,192	106,878	-	-	1,960	-	-	-
3	Total	\$ 157,057,184	\$ 81,320,165	\$ 52,799	\$ 23,862,015	\$ 20,440,141	\$ 4,586,579	\$ 22,404,329	\$ 4,000,999	\$ -	\$ 390,157	\$ -	\$ -	\$ -
EXPENSES:														
4	Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	O&M Expenses	46,623,423	30,428,408	19,162	5,767,044	4,237,320	919,127	4,313,410	837,401	-	101,551	-	-	-
6	Depreciation Expenses	24,294,467	11,072,890	7,337	4,012,625	3,605,743	816,634	4,030,951	684,292	-	63,996	-	-	-
7	Amortization Expenses	22,157	3,467	0	4,024	4,594	1,109	6,105	2,854	-	3	-	-	-
8	Taxes Other Than Income--Fixed	12,104,772	5,537,876	3,647	1,986,165	1,786,068	404,819	2,002,787	352,255	-	31,155	-	-	-
9	Taxes Other Than Income--Revenue	(1,914,508)	(886,671)	(586)	(312,793)	(279,534)	(63,243)	(311,730)	(54,947)	-	(5,004)	-	-	-
10	Total Expenses excl. Income Taxes	\$ 81,130,311	\$ 46,155,970	\$ 29,560	\$ 11,457,065	\$ 9,354,190	\$ 2,078,447	\$ 10,041,522	\$ 1,821,854	\$ -	\$ 191,702	\$ -	\$ -	\$ -
11	PRE TAX NOI:	\$ 75,926,872	\$ 35,164,194	\$ 23,238	\$ 12,404,950	\$ 11,085,951	\$ 2,508,132	\$ 12,362,807	\$ 2,179,144	\$ -	\$ 198,455	\$ -	\$ -	\$ -
12	INCOME TAXES:	\$ 14,232,356	\$ 6,591,465	\$ 4,356	\$ 2,325,286	\$ 2,078,042	\$ 470,145	\$ 2,317,386	\$ 408,477	\$ -	\$ 37,200	\$ -	\$ -	\$ -
13	NET OPERATING INCOME:	\$ 61,694,517	\$ 28,572,729	\$ 18,882	\$ 10,079,665	\$ 9,007,910	\$ 2,037,987	\$ 10,045,421	\$ 1,770,668	\$ -	\$ 161,255	\$ -	\$ -	\$ -
14	RATE BASE:	\$ 742,412,954	\$ 343,835,492	\$ 227,226	\$ 121,295,602	\$ 108,398,431	\$ 24,524,511	\$ 120,883,528	\$ 21,307,674	\$ -	\$ 1,940,491	\$ -	\$ -	\$ -
15	RATE OF RETURN	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	8.31%	0.00%	0.00%	8.31%	0.00%	0.00%
PROPOSED ROR														
REVENUES:														
16	Gas Sales	\$ 154,770,062	\$ 69,170,724	\$ 52,030	\$ 29,063,058	\$ 24,939,861	\$ 5,398,618	\$ 16,731,272	\$ 4,051,580	\$ -	\$ 388,197	\$ 3,480,790	\$ 280,181	\$ 1,213,751
17	Other Operating Revenue	2,287,122	1,710,939	769	321,403	119,982	25,192	106,878	-	-	1,960	-	-	-
18	Total	\$ 157,057,184	\$ 70,881,663	\$ 52,799	\$ 29,384,460	\$ 25,059,843	\$ 5,423,810	\$ 16,838,150	\$ 4,051,580	\$ -	\$ 390,157	\$ 3,480,790	\$ 280,181	\$ 1,213,751
EXPENSES:														
19	Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	O&M Expenses	46,623,423	30,428,408	19,162	5,767,044	4,237,320	919,127	4,313,410	837,401	-	101,551	-	-	-
21	Depreciation Expenses	24,294,467	11,072,890	7,337	4,012,625	3,605,743	816,634	4,030,951	684,292	-	63,996	-	-	-
22	Amortization Expenses	22,157	3,467	0	4,024	4,594	1,109	6,105	2,854	-	3	-	-	-
23	Taxes Other Than Income--Fixed	12,104,772	5,537,876	3,647	1,986,165	1,786,068	404,819	2,002,787	352,255	-	31,155	-	-	-
24	Taxes Other Than Income--Revenue	(1,914,508)	(886,671)	(586)	(312,793)	(279,534)	(63,243)	(311,730)	(54,947)	-	(5,004)	-	-	-
25	Total Expenses excl. Income Taxes	\$ 81,130,311	\$ 46,155,970	\$ 29,560	\$ 11,457,065	\$ 9,354,190	\$ 2,078,447	\$ 10,041,522	\$ 1,821,854	\$ -	\$ 191,702	\$ -	\$ -	\$ -
26	PRE TAX NOI:	\$ 75,926,872	\$ 24,725,693	\$ 23,238	\$ 17,927,395	\$ 15,705,653	\$ 3,345,363	\$ 6,796,628	\$ 2,229,725	\$ -	\$ 198,455	\$ 3,480,790	\$ 280,181	\$ 1,213,751
27	INCOME TAXES:	\$ 14,232,356	\$ 4,634,787	\$ 4,356	\$ 3,360,458	\$ 2,943,996	\$ 627,082	\$ 1,274,016	\$ 417,958	\$ -	\$ 37,200	\$ 652,468	\$ 52,520	\$ 227,515
28	NET OPERATING INCOME:	\$ 61,694,517	\$ 20,090,906	\$ 18,882	\$ 14,566,937	\$ 12,761,656	\$ 2,718,281	\$ 5,522,612	\$ 1,811,767	\$ -	\$ 161,255	\$ 2,828,322	\$ 227,662	\$ 986,235
29	RATE BASE:	\$ 742,412,954	\$ 343,835,492	\$ 227,226	\$ 121,295,602	\$ 108,398,431	\$ 24,524,511	\$ 120,883,528	\$ 21,307,674	\$ -	\$ 1,940,491	\$ -	\$ -	\$ -
30	RATE OF RETURN	8.31%	5.84%	8.31%	12.01%	11.77%	11.08%	4.57%	8.50%	0.00%	0.00%	8.31%	0.00%	0.00%

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Rate of Return by Customer Class
Schedule C Page 1 of 2

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES	
REVENUES: (projected test year)															
1	Gas Sales (due to growth)	\$ 91,496,185	\$ 37,874,673	\$ 23,200	\$ 15,471,170	\$ 13,829,899	\$ 3,032,595	\$ 12,813,395	\$ 3,653,286	\$ -	\$ -	\$ 57,804	\$ 3,246,230	\$ 280,181	\$ 1,213,751
2	Other Operating Revenue	2,287,122	1,710,939	769	321,403	119,982	25,192	106,878	-	-	1,960	-	-	-	
3	Total	\$ 93,783,308	\$ 39,585,613	\$ 23,969	\$ 15,792,573	\$ 13,949,880	\$ 3,057,787	\$ 12,920,273	\$ 3,653,286	\$ -	\$ -	\$ 59,765	\$ 3,246,230	\$ 280,181	\$ 1,213,751
EXPENSES:															
4	Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	O&M Expenses	46,623,423	30,428,408	19,162	5,767,044	4,237,320	919,127	4,313,410	837,401	-	-	101,551	-	-	-
6	Depreciation Expenses	24,294,467	11,072,890	7,337	4,012,625	3,605,743	816,634	4,030,951	684,292	-	-	63,996	-	-	-
7	Amortization Expenses	22,157	3,467	0	4,024	4,594	1,109	6,105	2,854	-	-	3	-	-	-
8	Taxes Other Than Income--Fixed	12,104,772	5,537,876	3,647	1,986,165	1,786,068	404,819	2,002,787	352,255	-	-	31,155	-	-	-
9	Taxes Other Than Income--Revenue	(1,914,508)	(886,671)	(586)	(312,793)	(279,534)	(63,243)	(311,730)	(54,947)	-	-	(5,004)	-	-	-
10	Total Expenses excl. Income Taxes	\$ 81,130,311	\$ 46,155,970	\$ 29,560	\$ 11,457,065	\$ 9,354,190	\$ 2,078,447	\$ 10,041,522	\$ 1,821,854	\$ -	\$ -	\$ 191,702	\$ -	\$ -	\$ -
11	INCOME TAXES:	\$ (2,195,887)	\$ 1,140,265	\$ 970	\$ (752,414)	\$ (797,567)	\$ (169,961)	\$ (499,598)	\$ (317,839)	\$ -	\$ -	\$ 22,897	\$ (563,373)	\$ (48,625)	\$ (210,643)
12	NET OPERATING INCOME:	\$ 14,848,883	\$ (7,710,622)	\$ (6,562)	\$ 5,087,921	\$ 5,393,258	\$ 1,149,301	\$ 3,378,349	\$ 2,149,270	\$ -	\$ -	\$ (154,835)	\$ 3,809,603	\$ 328,806	\$ 1,424,393
13	RATE BASE:	\$ 742,412,954	\$ 343,835,492	\$ 227,226	\$ 121,295,602	\$ 108,398,431	\$ 24,524,511	\$ 120,883,528	\$ 21,307,674	\$ -	\$ -	\$ 1,940,491	\$ -	\$ -	\$ -
14	RATE OF RETURN	2.00%	-2.24%	-2.89%	4.19%	4.98%	4.69%	2.79%	10.09%	0.00%	0.00%	-7.98%	0.00%	0.00%	0.00%

Supporting Schedules: E-1 p.2, H-1 p.5, H-1 p.6,

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated / Fully allocated embedded
cost of service / cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Derivation Of Revenue Deficiency
Schedule D

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES	
1	CUSTOMER COSTS	\$ 84,583,134	\$ 65,722,453	\$ 50,434	\$ 10,037,688	\$ 5,076,398	\$ 884,573	\$ 1,915,673	\$ 525,792	\$ -	\$ -	\$ 370,123	\$ -	\$ -	
2	CAPACITY COSTS	70,696,981	13,447,421	2,183	13,737,285	15,523,296	3,740,057	20,693,508	3,530,155	-	-	23,078	-	-	
3	COMMODITY COSTS	1,404,455	1,326,023	-	78,432	-	-	-	-	-	-	-	-	-	
4	REVENUE COSTS	(1,914,508)	(886,671)	(586)	(312,793)	(279,534)	(63,243)	(311,730)	(54,947)	-	-	(5,004)	-	-	
5	TOTAL	\$ 154,770,062	\$ 79,609,225	\$ 52,030	\$ 23,540,612	\$ 20,320,160	\$ 4,561,387	\$ 22,297,451	\$ 4,000,999	\$ -	\$ -	\$ 388,197	\$ -	\$ -	
6	less: REVENUE AT PRESENT RATES (in the projected test year)	\$ 91,496,185	\$ 37,874,673	\$ 23,200	\$ 15,471,170	\$ 13,829,899	\$ 3,032,595	\$ 12,813,395	\$ 3,653,286	\$ -	\$ -	\$ 57,804	\$ 3,246,230	\$ 280,181	\$ 1,213,751
7	equals: GAS SALES REVENUE DEFICIENCY	\$ 63,273,876	\$ 41,734,552	\$ 28,830	\$ 8,069,442	\$ 6,490,261	\$ 1,528,792	\$ 9,484,056	\$ 347,713	\$ -	\$ -	\$ 330,392	\$ (3,246,230)	\$ (280,181)	\$ (1,213,751)
8	plus: DEFICIENCY IN OTHER OPERATING REV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	equals: TOTAL BASE-REVENUE DEFICIENCY	\$ 63,273,876	\$ 41,734,552	\$ 28,830	\$ 8,069,442	\$ 6,490,261	\$ 1,528,792	\$ 9,484,056	\$ 347,713	\$ -	\$ -	\$ 330,392	\$ (3,246,230)	\$ (280,181)	\$ (1,213,751)
UNIT COSTS:															
10	Customer	\$ 54.24	\$ 45.35	\$ 54.35	\$ 117.10	\$ 261.07	\$ 715.35	\$ 1,549.84	\$ 5,073.07	\$ -	\$ -	\$ 230.51	\$ -	\$ -	\$ -
11	Capacity	\$ 5.85	\$ 6.43	\$ 18.98	\$ 6.32	\$ 6.20	\$ 6.17	\$ 6.36	\$ 2.43	\$ -	\$ -	\$ 12.01	\$ -	\$ -	\$ -
12	Commodity	\$ 0.01	\$ 0.07	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study (summary).

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

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES
SUMMARY														
1	RB	\$ 742,412,954	\$ 343,835,492	\$ 227,226	\$ 121,295,602	\$ 108,398,431	\$ 24,524,511	\$ 120,883,528	\$ 21,307,674	\$ -	\$ -	\$ -	\$ -	\$ -
2	ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	O&M	\$ 46,623,423	\$ 30,428,408	\$ 19,162	\$ 5,767,044	\$ 4,237,320	\$ 919,127	\$ 4,313,410	\$ 837,401	\$ -	\$ -	\$ -	\$ -	\$ -
4	DEPRECIATION	\$ 24,294,467	\$ 11,072,890	\$ 7,337	\$ 4,012,625	\$ 3,605,743	\$ 816,634	\$ 4,030,951	\$ 684,292	\$ -	\$ -	\$ -	\$ -	\$ -
5	AMORTIZATION EXPENSES	\$ 22,157	\$ 3,467	\$ 0	\$ 4,024	\$ 4,594	\$ 1,109	\$ 6,105	\$ 2,854	\$ -	\$ -	\$ -	\$ -	\$ -
6	TAXES OTHER THAN INCOME - OTHER	\$ 12,104,772	\$ 5,537,876	\$ 3,647	\$ 1,986,165	\$ 1,786,068	\$ 404,819	\$ 2,002,787	\$ 352,255	\$ -	\$ -	\$ -	\$ -	\$ -
7	TAXES OTHER THAN INCOME - REV. RELATED	\$ (1,914,508)	\$ (886,671)	\$ (586)	\$ (312,793)	\$ (279,534)	\$ (63,243)	\$ (311,730)	\$ (54,947)	\$ -	\$ -	\$ -	\$ -	\$ -
8	INCOME TAXES TOTAL	\$ 14,232,356	\$ 6,591,465	\$ 4,356	\$ 2,325,286	\$ 2,078,042	\$ 470,145	\$ 2,317,386	\$ 408,477	\$ -	\$ -	\$ -	\$ -	\$ -
9	REVENUE CREDITED TO COS:	\$ (2,287,122)	\$ (1,710,939)	\$ (769)	\$ (321,403)	\$ (119,982)	\$ (25,192)	\$ (106,878)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	TOTAL COST - CUSTOMER	\$ 84,683,134	\$ 65,722,453	\$ 50,434	\$ 10,037,688	\$ 5,076,398	\$ 884,573	\$ 1,915,673	\$ 525,792	\$ -	\$ -	\$ -	\$ -	\$ -
11	TOTAL COST - CAPACITY	\$ 70,696,981	\$ 13,447,421	\$ 2,183	\$ 13,737,285	\$ 15,523,296	\$ 3,740,057	\$ 20,693,508	\$ 3,530,155	\$ -	\$ -	\$ -	\$ -	\$ -
12	TOTAL COST - COMMODITY	\$ 1,404,455	\$ 1,326,023	\$ -	\$ 78,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	TOTAL COST - REVENUE	\$ (1,914,508)	\$ (886,671)	\$ (586)	\$ (312,793)	\$ (279,534)	\$ (63,243)	\$ (311,730)	\$ (54,947)	\$ -	\$ -	\$ -	\$ -	\$ -
14	NO. OF CUSTOMERS	129,963	120,773	77	7,144	1,620	103	103	9	-	-	-	-	-
15	PEAK MONTH SALES	12,083,903	2,092,356	115	2,172,844	2,502,980	605,954	3,253,917	1,453,817	-	-	-	-	-
16	ANNUAL SALES	127,173,088	17,783,310	1,827	23,326,615	26,392,437	6,357,270	35,834,584	17,457,355	-	-	-	-	-

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study (summary).

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

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES
SUMMARY														
1	\$ 742,412,954	\$ 343,835,492	\$ 227,226	\$ 121,295,602	\$ 108,398,431	\$ 24,524,511	\$ 120,883,528	\$ 21,307,674	\$ -	\$ -	\$ 1,940,491	\$ -	\$ -	\$ -
2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	\$ 46,623,423	\$ 30,428,408	\$ 19,162	\$ 5,767,044	\$ 4,237,320	\$ 919,127	\$ 4,313,410	\$ 837,401	\$ -	\$ -	\$ 101,551	\$ -	\$ -	\$ -
4	\$ 24,294,467	\$ 11,072,890	\$ 7,337	\$ 4,012,625	\$ 3,605,743	\$ 816,634	\$ 4,030,951	\$ 684,292	\$ -	\$ -	\$ 63,996	\$ -	\$ -	\$ -
5	\$ 22,157	\$ 3,467	\$ 0	\$ 4,024	\$ 4,594	\$ 1,109	\$ 6,105	\$ 2,854	\$ -	\$ -	\$ 3	\$ -	\$ -	\$ -
6	\$ 12,104,772	\$ 5,537,876	\$ 3,647	\$ 1,986,165	\$ 1,786,068	\$ 404,819	\$ 2,002,787	\$ 352,255	\$ -	\$ -	\$ 31,155	\$ -	\$ -	\$ -
7	\$ (1,914,508)	\$ (886,671)	\$ (586)	\$ (312,793)	\$ (279,534)	\$ (63,243)	\$ (311,730)	\$ (54,947)	\$ -	\$ -	\$ (5,004)	\$ -	\$ -	\$ -
8	\$ 14,232,356	\$ 6,591,465	\$ 4,356	\$ 2,325,286	\$ 2,078,042	\$ 470,145	\$ 2,317,386	\$ 408,477	\$ -	\$ -	\$ 37,200	\$ -	\$ -	\$ -
9	\$ (2,287,122)	\$ (1,710,939)	\$ (769)	\$ (321,403)	\$ (119,982)	\$ (25,192)	\$ (106,878)	\$ -	\$ -	\$ -	\$ (1,960)	\$ -	\$ -	\$ -
10	\$ 84,583,134	\$ 65,722,453	\$ 50,434	\$ 10,037,688	\$ 5,076,398	\$ 884,573	\$ 1,915,673	\$ 525,792	\$ -	\$ -	\$ 370,123	\$ -	\$ -	\$ -
11	\$ 70,696,981	\$ 13,447,421	\$ 2,183	\$ 13,737,285	\$ 15,523,296	\$ 3,740,057	\$ 20,693,508	\$ 3,530,155	\$ -	\$ -	\$ 23,078	\$ -	\$ -	\$ -
12	\$ 1,404,455	\$ 1,326,023	\$ -	\$ 78,432	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	\$ (1,914,508)	\$ (886,671)	\$ (586)	\$ (312,793)	\$ (279,534)	\$ (63,243)	\$ (311,730)	\$ (54,947)	\$ -	\$ -	\$ (5,004)	\$ -	\$ -	\$ -
14	129,963	120,773	77	7,144	1,620	103	103	9	-	-	134	-	-	-
15	12,083,903	2,092,356	115	2,172,844	2,502,980	605,954	3,253,917	1,453,817	-	-	1,921	-	-	-
16	127,173,088	17,783,310	1,827	23,326,615	26,392,437	6,357,270	35,834,584	17,457,355	-	-	19,691	-	-	-

Supporting Schedules: H-2 p.2-5

Recap Schedules: H-1 p.6

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Allocation of Cost of Service to Customer Classes
Schedule E 2 of 2

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES	Allocation Factor
TAXES OTHER THAN INCOME TAXES:															
1	Customer	\$ 5,785,279	\$ 4,312,636	\$ 3,429	\$ 759,612	\$ 403,066	\$ 71,778	\$ 157,685	\$ 48,168	\$ -	\$ 28,904	\$ -	\$ -	\$ -	RATEBASE_CUST
2	Capacity	6,319,493	1,225,240	217	1,226,552	1,383,002	333,041	1,845,101	304,087	-	2,251	-	-	-	RATEBASE_CAP
3	Subtotal	\$ 12,104,772	\$ 5,537,876	\$ 3,647	\$ 1,986,165	\$ 1,786,068	\$ 404,819	\$ 2,002,787	\$ 352,255	\$ -	\$ 31,155	\$ -	\$ -	\$ -	
4	Revenue	(1,914,508)	(886,671)	(586)	(312,793)	(279,534)	(63,243)	(311,730)	(54,947)	-	(5,004)	-	-	-	RATE_BASE
5	Total	\$ 10,190,264	\$ 4,651,205	\$ 3,061	\$ 1,673,372	\$ 1,506,534	\$ 341,576	\$ 1,691,057	\$ 297,308	\$ -	\$ 26,151	\$ -	\$ -	\$ -	
RETURN (NOI)															
6	Customer	\$ 30,022,414	\$ 22,380,205	\$ 17,797	\$ 3,941,970	\$ 2,091,690	\$ 372,491	\$ 818,300	\$ 249,966	\$ -	\$ 149,995	\$ -	\$ -	\$ -	RATEBASE_CUST
7	Capacity	31,602,991	6,127,273	1,086	6,133,835	6,916,220	1,665,496	9,227,121	1,520,702	-	11,259	-	-	-	RATEBASE_CAP
8	Commodity	69,112	65,252	-	3,860	-	-	-	-	-	-	-	-	-	RATEBASE_COM
9	Total	\$ 61,694,517	\$ 28,572,729	\$ 18,882	\$ 10,079,665	\$ 9,007,910	\$ 2,037,987	\$ 10,045,421	\$ 1,770,668	\$ -	\$ 161,255	\$ -	\$ -	\$ -	
INCOME TAXES															
10	Customer	\$ 6,925,894	\$ 5,162,907	\$ 4,106	\$ 909,376	\$ 482,534	\$ 85,930	\$ 188,774	\$ 57,665	\$ -	\$ 34,603	\$ -	\$ -	\$ -	RATEBASE_CUST
11	Capacity	7,290,518	1,413,505	250	1,415,019	1,595,508	384,215	2,128,612	350,812	-	2,597	-	-	-	RATEBASE_CAP
12	Commodity	15,943	15,053	-	890	-	-	-	-	-	-	-	-	-	RATEBASE_COM
13	Total	\$ 14,232,356	\$ 6,591,465	\$ 4,356	\$ 2,325,286	\$ 2,078,042	\$ 470,145	\$ 2,317,386	\$ 408,477	\$ -	\$ 37,200	\$ -	\$ -	\$ -	
REVENUE CREDITED TO COS:															
14	Customer	(2,287,122)	(1,710,939)	(769)	(321,403)	(119,982)	(25,192)	(106,878)	-	-	(1,960)	-	-	-	OTH_REV
TOTAL COST OF SERVICE:															
15	Customer	\$ 84,583,134	\$ 65,722,453	\$ 50,434	\$ 10,037,688	\$ 5,076,398	\$ 884,573	\$ 1,915,673	\$ 525,792	\$ -	\$ 370,123	\$ -	\$ -	\$ -	
16	Capacity	70,696,981	13,447,421	2,183	13,737,285	15,523,296	3,740,057	20,693,508	3,530,155	-	23,078	-	-	-	
17	Commodity	1,404,455	1,326,023	-	78,432	-	-	-	-	-	-	-	-	-	
18	Subtotal	\$ 156,684,570	\$ 80,495,896	\$ 52,616	\$ 23,853,405	\$ 20,599,694	\$ 4,624,630	\$ 22,609,182	\$ 4,055,946	\$ -	\$ 393,201	\$ -	\$ -	\$ -	
19	Revenue	(1,914,508)	(886,671)	(586)	(312,793)	(279,534)	(63,243)	(311,730)	(54,947)	-	(5,004)	-	-	-	
20	Total	\$ 154,770,062	\$ 79,609,225	\$ 52,030	\$ 23,540,612	\$ 20,320,160	\$ 4,561,387	\$ 22,297,451	\$ 4,000,999	\$ -	\$ 388,197	\$ -	\$ -	\$ -	

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Allocation of Cost of Service to Customer Classes
Schedule E 1 of 2

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES	Allocation Factor
OPERATIONS AND MAINTENANCE EXPENSE:															
DIRECT AND SPECIAL ASSIGNMENTS:															
Customer															
1	870 Operation Supervision & Eng.	\$ 340,119	\$ 251,821	\$ 202	\$ 45,331	\$ 24,247	\$ 4,328	\$ 9,492	\$ 2,959	\$ -	\$ -	\$ -	\$ -	\$ -	PLT_CUST
2	874 Mains and Services	2,558,768	2,062,143	1,634	268,959	148,002	23,568	39,334	3,701	-	11,427	-	-	-	MAINS_SERV_CUST
3	878 Meter and House Reg.	2,208,729	1,601,883	979	336,023	125,811	27,919	97,621	11,676	-	6,818	-	-	-	MTRS
4	879 Customer Instal.	77,908	50,197	52	13,614	8,932	1,519	2,666	265	-	664	-	-	-	CUST_WTD
5	880 Other Expenses	105,701	68,104	70	18,470	12,119	2,061	3,617	359	-	901	-	-	-	CUST_WTD
6	887 Maintenance of Mains	165,272	150,748	97	8,916	2,023	129	129	3,064	-	167	-	-	-	MAINS_CUST
7	892 Maintenance of Services	1,029,502	639,108	725	185,630	129,598	22,479	38,336	3,722	-	9,903	-	-	-	SERV
8	893 Maint. of Meters and House Reg.	670,568	486,330	297	102,016	38,196	8,476	29,638	3,545	-	2,070	-	-	-	MTRS
9	894 Maint. of Other Equipment	61,369	39,541	41	10,724	7,036	1,196	2,100	208	-	523	-	-	-	CUST_WTD
10	901 Supervision	(1,622)	(1,045)	(1)	(283)	(186)	(32)	(55)	(6)	-	(14)	-	-	-	CUST_WTD
11	902 Meter-Reading Expense	483,069	448,911	287	26,552	6,023	383	383	32	-	497	-	-	-	CUST
12	903 Records and Collection Exp.	6,517,319	6,056,476	3,878	358,230	81,258	5,168	5,165	433	-	6,710	-	-	-	CUST
13	(911-916) SALES EXPENSE	168,108	154,363	99	9,130	2,071	132	132	11	-	171	-	-	-	CUST
14	(932) MAINT. OF GEN. PLANT	419,118	270,042	278	73,236	48,053	8,171	14,341	1,424	-	3,573	-	-	-	CUST_WTD
15	(920-931) ADMINISTRATION AND GENERAL	17,723,593	14,702,227	10,343	1,744,048	758,162	126,320	290,840	37,590	-	54,062	-	-	-	O&M_Excl A&G_CUST
16	Total	\$ 32,525,522	\$ 26,980,851	\$ 18,981	\$ 3,200,597	\$ 1,391,344	\$ 231,817	\$ 533,737	\$ 68,984	\$ -	\$ 99,211	\$ -	\$ -	\$ -	
Capacity															
17	LOCAL STORAGE PLANT	\$ 744,740	\$ 128,953	7	\$ 133,914	\$ 154,261	\$ 37,345	\$ 200,541	\$ 89,600	\$ -	\$ 118	\$ -	\$ -	\$ -	PMONTH
18	870 Operation Supervision & Eng.	258,573	50,480	9	50,255	56,635	13,636	75,572	11,891	-	94	-	-	-	PLT_CAP
19	871 Dist.Load Dispatch	569,041	89,051	7	103,348	117,981	28,490	156,787	73,288	-	89	-	-	-	PEAK_AVRG
20	874 Mains and Services	2,452,673	431,996	33	501,920	572,933	138,350	761,541	45,467	-	433	-	-	-	MAINS_CAP
21	875 Meas. & Reg. Sta.Eq.-Gen	89,643	14,029	1	16,281	18,586	4,488	24,699	11,545	-	14	-	-	-	PEAK_AVRG
22	876 Meas. & Reg. Sta.Eq.-Ind.	250,986	39,278	3	45,584	52,038	12,566	69,154	32,325	-	39	-	-	-	PEAK_AVRG
23	877 Meas. & Reg. Sta.Eq.-CG	321,336	50,287	4	58,361	66,623	16,088	88,537	41,385	-	50	-	-	-	PEAK_AVRG
24	879 Customer Instal.	-	-	-	-	-	-	-	-	-	-	-	-	-	PEAK_AVRG
25	880 Other Expenses	87,533	13,698	1	15,898	18,148	4,383	24,118	11,274	-	14	-	-	-	PEAK_AVRG
26	881 Rents	109,399	21,357	4	21,262	23,961	5,769	31,973	5,031	-	40	-	-	-	PLT_CAP
27	886 Maint. of Struct. and Improv.	4,566	790	0	917	1,047	253	1,420	138	-	1	-	-	-	DISTPLT_CAP
28	887 Maintenance of Mains	381,282	67,156	5	78,026	89,066	21,507	118,386	7,068	-	67	-	-	-	MAINS_CAP
29	889 Maint. of Meas. & Reg. Sta.Eq.-Gen	37,211	6,554	1	7,615	8,692	2,099	11,554	690	-	7	-	-	-	MAINS_CAP
30	891 Maint. of Meas. & Reg. Sta.Eq.-CG	38,403	6,010	0	6,975	7,962	1,923	10,581	4,946	-	6	-	-	-	PEAK_AVRG
31	894 Maint. of Other Equipment	50,821	9,922	2	9,877	11,131	2,680	14,853	2,337	-	19	-	-	-	PLT_CAP
32	(932) MAINT. OF GEN. PLANT	419,118	72,467	6	84,190	96,102	23,206	130,363	12,711	-	73	-	-	-	DISTPLT_CAP
33	(920-931) ADMINISTRATION AND GENERAL	6,963,177	1,199,812	99	1,358,341	1,550,810	374,525	2,059,594	418,721	-	1,275	-	-	-	O&M_Excl A&G_CAP
34	Total	\$ 12,778,502	\$ 2,201,840	\$ 181	\$ 2,492,764	\$ 2,845,976	\$ 687,310	\$ 3,779,673	\$ 768,417	\$ -	\$ 2,340	\$ -	\$ -	\$ -	
Commodity															
35	Account #	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	
38	904 Uncollectible Accounts	600,441	566,909	-	33,532	-	-	-	-	-	-	-	-	-	CUST_RES & GS-1
39	(920-931) ADMINISTRATION AND GENERAL	718,958	678,808	-	40,150	-	-	-	-	-	-	-	-	-	CUST_RES & GS-1
40	Total	\$ 1,319,399	\$ 1,245,717	\$ -	\$ 73,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
41	TOTAL O&M	\$ 46,623,423	\$ 30,428,408	\$ 19,162	\$ 5,767,044	\$ 4,237,320	\$ 919,127	\$ 4,313,410	\$ 837,401	\$ -	\$ 101,551	\$ -	\$ -	\$ -	
DEPRECIATION EXPENSE:															
42	Customer	\$ 11,611,147	\$ 8,596,794	\$ 6,889	\$ 1,547,535	\$ 827,746	\$ 147,749	\$ 324,054	\$ 101,009	\$ -	\$ 59,370	\$ -	\$ -	\$ -	PLT_CUST
43	Capacity	12,683,321	2,476,096	448	2,465,090	2,777,996	668,885	3,706,897	583,283	-	4,626	-	-	-	PLT_CAP
44	Total	\$ 24,294,467	\$ 11,072,890	\$ 7,337	\$ 4,012,625	\$ 3,605,743	\$ 816,634	\$ 4,030,951	\$ 684,292	\$ -	\$ 63,996	\$ -	\$ -	\$ -	
AMORT. OF GAS PLANT:															
45	Capacity	\$ 424,854	\$ 66,487	\$ 5	\$ 77,161	\$ 88,086	\$ 21,271	\$ 117,059	\$ 54,717	\$ -	\$ 67	\$ -	\$ -	\$ -	PEAK_AVRG
AMORT. OF PROPERTY LOSS:															
46	Capacity	\$ 721,895	\$ 112,972	\$ 9	\$ 131,109	\$ 149,672	\$ 36,143	\$ 198,902	\$ 92,974	\$ -	\$ 113	\$ -	\$ -	\$ -	PEAK_AVRG
AMORT OF LIMITED TERM INVEST.															
47	Capacity	\$ (1,124,591)	\$ (175,992)	\$ (13)	\$ (204,247)	\$ (233,164)	\$ (56,305)	\$ (309,856)	\$ (144,838)	\$ -	\$ (176)	\$ -	\$ -	\$ -	PEAK_AVRG
AMORT. OF ACQUISITION ADJ.:															
48	Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	CUST_WTD
49	Capacity	-	-	-	-	-	-	-	-	-	-	-	-	-	PEAK_AVRG
50	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	
AMORT. OF CONVERSION COSTS:															
51	Commodity	-	-	-	-	-	-	-	-	-	-	-	-	-	

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Allocation of Rate Base to Customer Classes
Schedule F

Line No.	Total	Residential Service RS	Residential Standby Generator RSG	General Service 1 GS - 1	General Service 2 GS - 2 (10K)	General Service 3 GS - 3 (50K)	General Service 4 GS - 4 (120K)	General Service 5 GS - 5 (1250K)	General Service 6 GS - 6 (11M)	General Service 7 GS - 7 (25M)	Commercial Standby Generator CSG	Contract Demand KDS	Third Party Supplier TPS	Load Enhancement Service LES	Allocation Factor
DIRECT AND SPECIAL ASSIGNMENTS:															
Customer															
1	380 Services	\$ 119,242,428	\$ 74,024,984	\$ 83,941	\$ 21,500,708	\$ 15,010,781	\$ 2,603,640	\$ 4,440,262	\$ 431,149	\$ -	\$ 1,146,962	\$ -	\$ -	\$ -	SERV
2	381-382 Meters	72,991,954	52,937,475	32,361	11,104,569	4,157,666	922,641	3,226,074	385,852	-	225,317	-	-	-	MTRS
3	383-384 House Regulators	9,943,119	7,211,256	4,408	1,512,688	566,366	125,684	439,463	52,562	-	30,693	-	-	-	MTRS
4	376 Mains	89,412,637	83,095,754	53,208	4,914,975	1,114,868	70,899	70,870	-	-	92,063	-	-	-	CUST_Excl GS-5
5	376 Mains - Direct Assignment	1,688,832	-	-	-	-	-	-	1,688,832	-	-	-	-	-	Direct Assign
6	386 Property on Customer Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	CUST_WTD
7	387 Other Equipment	1,334,469	859,811	886	233,183	153,001	26,016	45,661	4,534	-	11,377	-	-	-	CUST_WTD
8	General Plant	15,005,163	11,109,695	8,903	1,999,890	1,069,702	190,937	418,777	130,534	-	76,724	-	-	-	DISTPLT_CUST
9	Working Capital	20,502,111	17,007,088	11,965	2,017,462	877,019	146,123	336,435	43,483	-	62,537	-	-	-	O&M_CUST
10	Plant Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	CUST_WTD
11	General Common Plant	15,030,789	11,128,668	8,918	2,003,306	1,071,529	191,263	419,492	130,757	-	76,855	-	-	-	DISTPLT_CUST
12	Retirement Work In Progress:	386,500	286,162	229	51,513	27,553	4,918	10,787	3,362	-	1,976	-	-	-	PLT_CUST
13	CWIP	15,742,549	11,655,649	9,341	2,098,169	1,122,270	200,320	439,357	136,949	-	80,495	-	-	-	PLT_CUST
14	Total	\$ 361,280,552	\$ 269,316,541	\$ 214,161	\$ 47,436,463	\$ 25,170,756	\$ 4,482,440	\$ 9,847,177	\$ 3,008,014	\$ -	\$ 1,805,000	\$ -	\$ -	\$ -	
Capacity															
15	Local Storage Plant	\$ 64,287,485	\$ 11,131,526	\$ 612	\$ 11,559,732	\$ 13,316,084	\$ 3,223,730	\$ 17,311,141	\$ 7,734,442	\$ -	\$ 10,219	\$ -	\$ -	\$ -	PMONTH
16	Intangible Plant	24,559,516	12,051,056	8,303	4,003,758	3,458,338	773,362	3,745,130	447,373	-	72,196	-	-	-	DISTPLT_SUBTOTAL
17	385 Industrial Meas & Reg. Eq.	2,099,077	-	-	-	-	-	1,450,852	648,226	-	-	-	-	-	M&R
18	378 Meas. & Reg. Sta. Eq.-Gen	9,567,563	1,497,265	114	1,737,648	1,983,667	479,022	2,636,127	1,232,219	-	1,501	-	-	-	PEAK_AVRG
19	379 Meas. & Reg. Sta. Eq.-CG	8,613,967	1,348,033	103	1,564,457	1,785,955	431,278	2,373,385	1,109,404	-	1,351	-	-	-	PEAK_AVRG
20	376 Mains	206,275,106	37,017,995	2,833	43,009,875	49,094,995	11,855,327	65,256,934	-	-	37,147	-	-	-	PEAK_AVRG_Excl GS-5
21	376 Mains - Direct Assignment	3,896,139	-	-	-	-	-	-	3,896,139	-	-	-	-	-	Direct Assign
22	386 Property on Customer Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	PEAK_AVRG
23	387 Other Equipment	1,045,536	163,620	12	189,889	216,774	52,347	288,074	134,656	-	164	-	-	-	PEAK_AVRG
24	General Plant	15,005,163	2,594,459	199	3,014,151	3,440,622	830,834	4,667,233	455,063	-	2,603	-	-	-	DISTPLT_CAP
25	Working Capital	8,054,790	1,387,906	114	1,571,287	1,793,930	433,239	2,382,476	484,363	-	1,475	-	-	-	O&M_CAP
26	Plant Acquisitions	5,293,892	828,462	63	961,469	1,097,596	265,051	1,458,613	681,807	-	831	-	-	-	PEAK_AVRG
27	General Common Plant	15,030,789	2,598,889	199	3,019,299	3,446,498	832,252	4,675,204	455,840	-	2,608	-	-	-	DISTPLT_CAP
28	Retirement Work In Progress:	322,437	62,948	11	62,668	70,622	17,004	94,237	14,828	-	118	-	-	-	PLT_CAP
29	CWIP	13,133,159	2,563,915	464	2,552,519	2,876,523	692,609	3,838,369	603,970	-	4,790	-	-	-	PLT_CAP
30	All Other	3,116,114	487,653	37	565,944	646,072	156,015	858,575	401,328	-	489	-	-	-	PEAK_AVRG
31	Total	\$ 380,300,734	\$ 73,733,726	\$ 13,065	\$ 73,812,695	\$ 83,227,675	\$ 20,042,071	\$ 111,036,351	\$ 18,299,660	\$ -	\$ 135,491	\$ -	\$ -	\$ -	
32	Commodity Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	
33	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	Account #	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	Working Capital	\$ 831,669	\$ 785,224	\$ -	\$ 46,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CUST_RES & GS-1
36	Total	\$ 831,669	\$ 785,224	\$ -	\$ 46,445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
37	TOTAL	\$ 742,412,954	\$ 343,835,492	\$ 227,226	\$ 121,295,602	\$ 108,398,431	\$ 24,524,511	\$ 120,883,528	\$ 21,307,674	\$ -	\$ 1,940,491	\$ -	\$ -	\$ -	

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

Explanation: Fully allocated embedded
 cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/2030
 Witness: J. Taylor

Development of Allocation Factors
 Schedule G

Line No.	Total	Residential Service	Residential Standby Generator	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	General Service 6	General Service 7	Gas Lighting	Commercial Standby Generator	Contract Demand	Third Party Supplier	Load Enhancement Service
		RS	RSG	GS - 1	GS - 2 (10K)	GS - 3 (50K)	GS - 4 (120K)	GS - 5 (1250K)	GS - 6 (11M)	GS - 7 (25M)	GL	CSG	KDS	TPS	LES
CUSTOMER ALLOCATORS															
1	CUST_WTD	100.0%	64.4%	0.1%	17.5%	11.5%	1.9%	3.4%	0.3%	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%
	No. of Customers	129,963	120,773	77	7,144	1,620	103	103	9	-	-	134	-	-	-
	Weighting		1.00	1.61	4.59	13.26	35.46	62.27	73.73	-	-	11.94	-	-	-
	Weighted No. of Customers	187,446	120,773	125	32,754	21,491	3,654	6,414	637	-	-	1,598	-	-	-
2	CUST_WTD_Excl GS-5	100.0%	64.7%	0.1%	17.5%	11.5%	2.0%	3.4%	0.0%	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%
	No. of Customers	129,954	120,773	77	7,144	1,620	103	103	-	-	-	134	-	-	-
	Weighting		1.00	1.61	4.59	13.26	35.46	62.27	73.73	-	-	11.94	-	-	-
	Weighted No. of Customers	186,809	120,773	125	32,754	21,491	3,654	6,414	-	-	-	1,598	-	-	-
3	CUST	100.0%	92.9%	0.1%	5.5%	1.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
	Average Number Customers - TY 2027	129,963	120,773	77	7,144	1,620	103	103	9	-	-	134	-	-	-
4	CUST_Excl GS-5	100.0%	92.9%	0.1%	5.5%	1.2%	0.1%	0.1%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%
	Average Number Customers - TY 2027	129,954	120,773	77	7,144	1,620	103	103	-	-	-	134	-	-	-
5	CUST_RES & GS-1	100.0%	94.4%	0.0%	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Average Number Customers - TY 2027	127,917	120,773		7,144										
6	MTRS	100.0%	72.5%	0.0%	15.2%	5.7%	1.3%	4.4%	0.5%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
	Meter Cost Per Meter		\$ 169.33	\$ 161.66	\$ 600.53	\$ 991.24	\$ 3,458.95	\$ 12,099.43	\$ 17,258.46	\$ -	\$ -	\$ 650.52	\$ -	\$ -	\$ -
	Relative Weighting Factor		\$ 1.05	\$ 1.00	\$ 3.71	\$ 6.13	\$ 21.40	\$ 74.85	\$ 106.76	\$ -	\$ -	\$ 4.02	\$ -	\$ -	\$ -
	Weighted Customers	174,429	126,505	77	26,537	9,936	2,205	7,709	922	-	-	538	-	-	-
7	SERV		62.08%	0.07%	18.03%	12.59%	2.18%	3.72%	0.36%	0.00%	0.00%	0.96%	0.00%	0.00%	0.00%
	Service Cost per Service		\$ 2,928.56	\$ 5,186.27	\$ 14,380.90	\$ 44,262.34	\$ 120,724.36	\$ 205,968.95	\$ 238,512.52	\$ -	\$ -	\$ 40,955.97	\$ -	\$ -	\$ -
	Relative Weighting Factor		\$ 18.12	\$ 32.08	\$ 88.96	\$ 273.80	\$ 746.78	\$ 1,274.09	\$ 1,475.40	\$ -	\$ -	\$ 253.35	\$ -	\$ -	\$ -
	Weighted Customers	3,524,329	2,187,882	2,481	635,475	443,659	76,953	131,236	12,743	-	-	33,900	-	-	-
8	M&R	100%	0.00%	0.00%	0.00%	0.00%	69.12%	30.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Industrial Measuring and Regulating	4,707,734					3,253,917	1,453,817	-	-					
DEMAND ALLOCATORS															
9	PMONTH	100%	17.3%	0.0%	18.0%	20.7%	5.0%	26.9%	12.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	January Sales Volumes	12,083,903	2,092,356	115	2,172,844	2,502,980	605,954	3,253,917	1,453,817	0	0	0	1,921	0	0
10	PMONTH_Excl GS-5	100%	19.7%	0.0%	20.4%	23.5%	5.7%	30.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	January Sales Volumes	10,630,086	2,092,356	115	2,172,844	2,502,980	605,954	3,253,917	0	0	0	1,921	0	0	0
11	PEAK_AVRG	100%	15.6%	0.0%	18.2%	20.7%	5.0%	27.6%	12.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
12	PEAK_AVRG_Excl GS-5	100%	17.9%	0.0%	20.9%	23.8%	5.7%	31.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

Explanation: Fully allocated embedded
 cost of service study.

Type of Data Shown:
 Projected Test Year: 12/31/2030
 Witness: J. Taylor

Development of Allocation Factors
 Schedule G

Line No.	Total	Residential	Residential	General	General	General	General	General	General	General	Gas	Commercial	Contract	Third Party	Load	
		Service	Standby Generator	Service 1	Service 2	Service 3	Service 4	Service 5	Service 6	Service 7	Lighting	Standby Generator	Demand	Supplier	Enhancement Service	
		RS	RSG	GS - 1	GS - 2 (10K)	GS - 3 (50K)	GS - 4 (120K)	GS - 5 (1250K)	GS - 6 (11M)	GS - 7 (25M)	GL	CSG	KDS	TPS	LES	
COMMODITY ALLOCATORS																
13	COM Annual Sales Vol.(therms)	100% 127,173,088	14% 17,783,310	0% 1,827	18% 23,326,615	21% 26,392,437	5% 6,357,270	28% 35,834,584	14% 17,457,355	0% -	0% -	0% -	0% 19,691	0% -	0% -	
14	COM_Excl GS-5 Annual Sales Vol.(therms)	100% 109,715,732	16% 17,783,310	0% 1,827	21% 23,326,615	24% 26,392,437	6% 6,357,270	33% 35,834,584	0% -	0% -	0% -	0% 19,691	0% -	0% -	0% -	
15	COM_RES & GS-1 Annual Sales Vol.(therms)	100% 41,111,752	43% 17,783,310	0% 1,827	57% 23,326,615	0% -	0% -	0% -	0% -	0% -	0% -	0% -	0% -	0% -	0% -	
REVENUE-RELATED COSTS																
16	MISC_REV_NSF 2025 NFS Fees	100% 25,975	83.1% 21,582	0.0% -	9.6% 2,497	5.0% 1,298	0.4% 112	1.9% 487	0.0% -	0.0% -	0.0% -	0.0% -	0.0% -	0.0% -	0.0% -	
17	MISC_REV_Late Payment 2025 Late Payment Fees	100% 1,530,328	77.0% 1,178,001	0.0% 589	9.3% 141,692	6.2% 94,673	1.4% 20,693	6.1% 93,267	0.0% -	0.0% -	0.0% -	0.0% -	0.1% 1,413	0.0% -	0.0% -	
18	MISC_REV 2025 Various Fees	100% 1,970,735	79.5% 1,566,390	0.0% 760	9.5% 188,025	5.4% 106,491	1.1% 22,269	4.3% 84,643	0.0% -	0.0% -	0.0% -	0.1% 2,158	0.0% -	0.0% -	0.0% -	
19	OTH_REV Total Other Revenue Water Heater Interest Late Payment Charges Miscellaneous Service Revenue NSF Charges KDS TPS LES	100% \$2,287,122 \$225,320 \$1,142,843 \$826,885 \$92,475	74.8% \$1,710,939 \$97,464 \$879,572 \$657,070 \$76,833	0.0% \$769 \$10 \$440 \$319 \$0 \$0 \$0 \$0	14.1% \$321,403 \$127,845 \$105,797 \$78,873 \$8,888	5.2% \$119,982 \$0 \$70,689 \$44,671 \$4,622	1.1% \$25,192 \$0 \$15,451 \$9,341 \$400	4.7% \$106,878 \$0 \$69,639 \$35,506 \$1,733	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.1% \$1,960 \$0 \$1,055 \$905 \$0 \$0 \$0 \$0	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0	0.0% \$0 \$0 \$0 \$0 \$0 \$0 \$0
20	REV_ADJ Revenue Excluding Adjustments	100% \$ 91,496,185	41.39% \$ 37,874,673	0.03% \$ 23,200	16.91% \$ 15,471,170	15.12% \$ 13,829,899	3.31% \$ 3,032,595	14.00% \$ 12,813,395	3.99% \$ 3,653,286	0.00% \$ -	0.00% \$ -	0.00% \$ -	0.06% \$ 57,804	3.55% \$ 3,246,230	0.31% \$ 280,181	1.33% \$ 1,213,751
21	REV Total Revenues	100% 157,052,757	41% 63,753,272	0% 26,028	22% 34,543,358	17% 27,309,401	3% 5,071,567	11% 17,417,088	3% 4,108,399	0% -	0% -	0% -	0% 83,482	2% 3,246,230	0% 280,181	1% 1,213,751
INTERNAL ALLOCATOR																
22	RATE_BASE Rate Base	100.0% 742,412,954	46.3% 343,835,492	0.0% 227,226	16.3% 121,295,602	14.6% 108,398,431	3.3% 24,524,511	16.3% 120,883,528	2.9% 21,307,674	0.0% -	0.0% -	0.0% -	0.3% 1,940,491	0.0% -	0.0% -	
23	O&M_CUST O&M_Customer	100.0% 32,525,522	83.0% 26,980,851	0.1% 18,981	9.8% 3,200,597	4.3% 1,391,344	0.7% 231,817	1.6% 533,737	0.2% 68,984	0.0% -	0.0% -	0.0% -	0.3% 99,211	0.0% -	0.0% -	
24	O&M_CAP O&M_Capacity	100.0% 12,778,502	17.2% 2,201,840	0.0% 181	19.5% 2,492,764	22.3% 2,845,976	5.4% 687,310	29.6% 3,779,673	6.0% 768,417	0.0% -	0.0% -	0.0% -	0.0% 2,340	0.0% -	0.0% -	
25	O&M_Excl A&G_CUST O&M Excluding A&G_Customer	100.0% 14,801,929	83.0% 12,278,624	0.1% 8,638	9.8% 1,456,549	4.3% 633,182	0.7% 105,497	1.6% 242,897	0.2% 31,394	0.0% -	0.0% -	0.0% -	0.3% 45,150	0.0% -	0.0% -	
26	O&M_Excl A&G_CAP O&M Excluding A&G_Capacity	100.0% 5,815,325	17.2% 1,002,028	0.0% 82	19.5% 1,134,424	22.3% 1,295,165	5.4% 312,786	29.6% 1,720,078	6.0% 349,696	0.0% -	0.0% -	0.0% -	0.0% 1,065	0.0% -	0.0% -	
27	MAINS_SERV_CUST Total Mains and Services (Cust)	100% 298,067,701	80.6% 240,216,491	0.1% 190,357	10.5% 31,330,657	5.8% 17,240,518	0.9% 2,745,438	1.5% 4,582,002	0.1% 431,149	0.0% -	0.0% -	0.0% -	0.4% 1,331,089	0.0% -	0.0% -	
28	MAINS_CUST Total Mains (Cust)	100% 91,101,469	91.2% 83,095,754	0.1% 53,208	5.4% 4,914,975	1.2% 1,114,868	0.1% 70,899	0.1% 70,870	1.9% 1,688,832	0.0% -	0.0% -	0.0% -	0.1% 92,063	0.0% -	0.0% -	

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

Type of Data Shown: Projected Test Year: 12/31/2030
Witness: J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

Development of Allocation Factors
Schedule G

Line No.	Total	Residential Service	Residential Standby Generator	General Service 1	General Service 2	General Service 3	General Service 4	General Service 5	General Service 6	General Service 7	Gas Lighting	Commercial Standby Generator	Contract Demand	Third Party Supplier	Load Enhancement Service
		RS	RSG	GS - 1	GS - 2 (10K)	GS - 3 (50K)	GS - 4 (120K)	GS - 5 (1250K)	GS - 6 (11M)	GS - 7 (25M)	GL	CSG	KDS	TPS	LES
29	MAINS_CAP	100%	17.6%	0.0%	20.5%	23.4%	5.6%	31.0%	1.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Mains (Capacity)	210,171,245	37,017,995	2,833	43,009,875	49,094,995	11,855,327	65,256,934	3,896,139	-	-	37,147	-	-	-
30	PLT_CUST	100.0%	74.0%	0.1%	13.3%	7.1%	1.3%	2.8%	0.9%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%
	Total Plant (Customer)	324,649,391	240,367,643	192,626	43,269,319	23,143,914	4,131,079	9,060,598	2,824,220	-	-	1,659,992	-	-	-
31	PLT_CAP	100.0%	19.5%	0.0%	19.4%	21.9%	5.3%	29.2%	4.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Plant (Capacity)	350,380,342	68,402,843	12,375	68,098,807	76,742,932	18,478,152	102,404,080	16,113,362	-	-	127,789	-	-	-
32	DISTPLT_SUBTOTAL	100.0%	49.1%	0.0%	16.3%	14.1%	3.1%	15.2%	1.8%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
	Total Dist Plant (Excl Intangible)	526,110,827	258,156,193	177,868	85,767,990	74,084,073	16,566,854	80,227,700	9,583,572	-	-	1,546,576	-	-	-
33	DISTPLT_CUST	100.0%	74.0%	0.1%	13.3%	7.1%	1.3%	2.8%	0.9%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%
	Total Plant (Customer)	294,613,439	218,129,279	174,805	39,266,122	21,002,682	3,748,880	8,222,329	2,562,928	-	-	1,506,413	-	-	-
34	DISTPLT_CAP	100.0%	17.3%	0.0%	20.1%	22.9%	5.5%	31.1%	3.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Plant (Capacity)	231,497,388	40,026,914	3,063	46,501,868	53,081,391	12,817,975	72,005,372	7,020,644	-	-	40,163	-	-	-
35	RATEBASE_CUST	100.0%	74.5%	0.1%	13.1%	7.0%	1.2%	2.7%	0.8%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%
	Rate Base (Customer)	361,280,552	269,316,541	214,161	47,436,463	25,170,756	4,482,440	9,847,177	3,008,014	-	-	1,805,000	-	-	-
36	RATEBASE_CAP	100.0%	19.4%	0.0%	19.4%	21.9%	5.3%	29.2%	4.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Rate Base (Capacity)	380,300,734	73,733,726	13,065	73,812,695	83,227,675	20,042,071	111,036,351	18,299,660	-	-	135,491	-	-	-
37	RATEBASE_COM	100.0%	94.4%	0.0%	5.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Rate Base (Commodity)	831,669	785,224	-	46,445	-	-	-	-	-	-	-	-	-	-
37	REV_REQ_PRETAX	100.0%	51.4%	0.0%	15.2%	13.1%	3.0%	14.4%	2.6%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%
	Revenue Requirement (Total)	156,684,570	80,495,896	52,616	23,853,405	20,599,694	4,624,630	22,609,182	4,055,946	-	-	393,201	-	-	-
38	REV_REQ	100.0%	51.8%	0.0%	15.2%	13.0%	2.9%	14.3%	2.5%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%
	Revenue Requirement (Total)	157,057,184	81,320,165	52,799	23,862,015	20,440,141	4,586,579	22,404,329	4,000,999	-	-	390,157	-	-	-

Supporting Schedules: E-2 p.3, E-4 p.1, H-2 p.6

Recap Schedules: H-2 p.2-4

Florida Public Service Commission

Explanation: Fully allocated embedded
cost of service study (summary).

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

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Summary:	Total	Customer	Capacity	Commodity	Revenue
	ATTRITION	\$ -	\$ -	\$ -	\$ -	\$ -
1	O&M	\$ 46,623,423	\$ 32,525,522	\$ 12,778,502	\$ 1,319,399	\$ -
2	DEP.	\$ 24,294,467	\$ 11,611,147	\$ 12,683,321	\$ -	\$ -
3	AMORTIZATION OF OTHER GAS PLANT	\$ 424,854	\$ -	\$ 424,854	\$ -	\$ -
4	AMORTIZATION OF PROPERTY LOSS	\$ 721,895	\$ -	\$ 721,895	\$ -	\$ -
5	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ (1,124,591)	\$ -	\$ (1,124,591)	\$ -	\$ -
6	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -
7	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -	\$ -
8	TAXES OTHER THAN INCOME TAXES	\$ 10,190,264	\$ 5,785,279	\$ 6,319,493	\$ -	\$ (1,914,508)
9	RETURN	\$ 61,694,517	\$ 30,022,414	\$ 31,602,991	\$ 69,112	\$ -
10	INCOME TAXES	\$ 14,232,356	\$ 6,925,894	\$ 7,290,518	\$ 15,943	\$ -
11	REVENUE CREDITED TO COST OF SERVICE	\$ (2,287,122)	\$ (2,287,122)	\$ -	\$ -	\$ -
12	TOTAL COST OF SERVICE	\$ 154,770,062	\$ 84,583,134	\$ 70,696,981	\$ 1,404,455	\$ (1,914,508)
13	RATE BASE	\$ 742,412,954	\$ 361,280,552	\$ 380,300,734	\$ 831,669	\$ -
	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
	RATE BASE ITEMS(PLANT-ACC.DEPR):					
14	381-382 METERS	\$ 72,991,954	\$ 72,991,954	\$ -	\$ -	\$ -
15	383-384 HOUSE REGULATORS	\$ 9,943,119	\$ 9,943,119	\$ -	\$ -	\$ -
16	385 INDUSTRIAL MEAS.& REG.EQ.	\$ 2,099,077	\$ -	\$ 2,099,077	\$ -	\$ -
17	376 MAINS	\$ 301,272,714	\$ 91,101,469	\$ 210,171,245	\$ -	\$ -
18	380 SERVICES	\$ 119,242,428	\$ 119,242,428	\$ -	\$ -	\$ -
19	378 MEAS.& REG.STA.EQ.-GEN.	\$ 9,567,563	\$ -	\$ 9,567,563	\$ -	\$ -
20	367 Transmission Mains	\$ -	\$ -	\$ -	\$ -	\$ -
21	892 Maint. of Services O & M ITEMS	\$ 1,029,502	\$ 1,029,502	\$ -	\$ -	\$ -
22	876 MEAS.& REG.STA.EQ.IND.	\$ 250,986	\$ -	\$ 250,986	\$ -	\$ -
23	878 METER & HOUSE REG.	\$ 2,208,729	\$ 2,208,729	\$ -	\$ -	\$ -
24	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -	\$ -
25	893 MAINT.OF METERS AND HOUSE REG.	\$ 670,568	\$ 670,568	\$ -	\$ -	\$ -
26	874 MAINS AND SERVICES	\$ 5,011,442	\$ 2,558,768	\$ 2,452,673	\$ -	\$ -
27	887 MAINT. OF MAINS	\$ 546,553	\$ 165,272	\$ 381,282	\$ -	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study (summary).

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

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Total	Customer	Capacity	Commodity	Revenue
SUMMARY:					
1	ATTRITION	\$ -	\$ -	\$ -	\$ -
2	O&M	\$ 46,623,423	\$ 32,525,522	\$ 12,778,502	\$ 1,319,399
3	DEP.	\$ 24,294,467	\$ 11,611,147	\$ 12,683,321	\$ -
4	AMORTIZATION OF OTHER GAS PLANT	\$ 424,854	\$ -	\$ 424,854	\$ -
5	AMORTIZATION OF PROPERTY LOSS	\$ 721,895	\$ -	\$ 721,895	\$ -
6	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ (1,124,591)	\$ -	\$ (1,124,591)	\$ -
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
8	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -
9	TOTAL TAXES OTHER THAN INCOME	\$ 10,190,264	\$ 5,785,279	\$ 6,319,493	\$ -
10	RETURN	\$ 61,694,517	\$ 30,022,414	\$ 31,602,991	\$ 69,112
11	INCOME TAXES	\$ 14,232,356	\$ 6,925,894	\$ 7,290,518	\$ 15,943
12	REVENUES CREDITED TO COST OF SERVICE	\$ (2,287,122)	\$ (2,287,122)	\$ -	\$ -
13	TOTAL COST	\$ 154,770,062	\$ 84,583,134	\$ 70,696,981	\$ 1,404,455
14	RATE BASE	\$ 742,412,954	\$ 361,280,552	\$ 380,300,734	\$ 831,669
KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
15	381-382 METERS	\$ 72,991,954	\$ 72,991,954	\$ -	\$ -
16	383-384 HOUSE REGULATORS	\$ 9,943,119	\$ 9,943,119	\$ -	\$ -
17	385 INDUSTRIAL MEAS.& REG.EQ.	\$ 2,099,077	\$ -	\$ 2,099,077	\$ -
18	376 MAINS	\$ 301,272,714	\$ 91,101,469	\$ 210,171,245	\$ -
19	380 SERVICES	\$ 119,242,428	\$ 119,242,428	\$ -	\$ -
20	378 MEAS.& REG.STA.EQ.-GEN.	\$ 9,567,563	\$ -	\$ 9,567,563	\$ -
21	367 Transmission Mains	\$ -	\$ -	\$ -	\$ -
22	892 Maint. of Services O & M ITEMS	\$ 1,029,502	\$ 1,029,502	\$ -	\$ -
23	876 MEAS.& REG.STA.EQ.IND.	\$ 250,986	\$ -	\$ 250,986	\$ -
24	878 METER & HOUSE REG.	\$ 2,208,729	\$ 2,208,729	\$ -	\$ -
25	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -
26	893 MAINT.OF METERS AND HOUSE REG.	\$ 670,568	\$ 670,568	\$ -	\$ -
27	874 MAINS AND SERVICES	\$ 5,011,442	\$ 2,558,768	\$ 2,452,673	\$ -
28	887 MAINT. OF MAINS	\$ 546,553	\$ 165,272	\$ 381,282	\$ -

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 1 of 2

Line No.	Operation and Maintenance Expenses	Total	Customer	Capacity	Commodity	Classifier
1	LOCAL STORAGE PLANT	\$ 744,740	\$ -	\$ 744,740	\$ -	ac 301-320
2	PRODUCTION PLANT	-	-	-	-	100% capacity
	DISTRIBUTION:					
3	870 Operation Supervision & Eng.	598,692	340,119	258,573	-	ac 871-879
4	871 Dist.Load Dispatch	569,041	-	569,041	-	100% capacity
5	872 Compr.Sta.Lab. & Ex.	-	-	-	-	ac 377
6	873 Compr.Sta.Fuel & Power	-	-	-	-	100% commodity
7	874 Mains and Services	5,011,442	2,558,768	2,452,673	-	ac376+ac380
8	875 Meas. & Reg. Sta.Eq.-Gen	89,643	-	89,643	-	ac 378
9	876 Meas.& Reg. Sta.Eq.-Ind.	250,986	-	250,986	-	ac 385
10	877 Meas.& Reg. Sta.Eq.-CG	321,336	-	321,336	-	ac 379
11	878 Meter and House Reg.	2,208,729	2,208,729	-	-	ac381+ac383
12	879 Customer Instal.	77,908	77,908	-	-	100% customer
13	880 Other Expenses	193,234	105,701	87,533	-	ac 387
14	881 Rents	109,399	-	109,399	-	100% capacity
15	885 Maintenance Supervision	-	-	-	-	ac886-894
16	886 Maint. of Struct. and Improv.	4,566	-	4,566	-	ac375
17	887 Maintenance of Mains	546,553	165,272	381,282	-	ac376
18	888 Maint. of Comp.Sta.Eq.	-	-	-	-	ac 377
19	889 Maint. of Meas. & Reg. Sta.Eq.-Gen	37,211	-	37,211	-	ac 378
20	890 Maint. of Meas. & Reg. Sta.Eq.-Ind.	-	-	-	-	ac 385
21	891 Maint. of Meas. & Reg.Sta.Eq.-CG	38,403	-	38,403	-	ac 379
22	892 Maintenance of Services	1,029,502	1,029,502	-	-	ac 380
23	893 Maint. of Meters and House Reg.	670,568	670,568	-	-	ac381-383
24	894 Maint. of Other Equipment	112,190	61,369	50,821	-	ac387
25	Total Distribution Expenses	\$ 11,869,404	\$ 7,217,937	\$ 4,651,467	\$ -	
	CUSTOMER ACCOUNTS:					
26	901 Supervision	\$ (1,622)	\$ (1,622)	-	-	100% customer
27	902 Meter-Reading Expense	483,069	483,069	-	-	"
28	903 Records and Collection Exp.	6,517,319	6,517,319	-	-	"
29	904 Uncollectible Accounts	600,441	-	-	600,441	100% commodity
30	905 Misc. Expenses	-	-	-	-	100% customer
31	Total Customer Accounts	\$ 7,599,208	\$ 6,998,767	\$ -	\$ 600,441	
32	(907-910) CUSTOMER SERV.& INFO. EXP.	\$ -	\$ -	-	-	"
33	(911-916) SALES EXPENSE	166,108	166,108	-	-	"
34	(932) MAINT. OF GEN. PLANT	838,235	419,118	419,118	-	general plant
35	(920-931) ADMINISTRATION AND GENERAL	25,405,728	17,723,593	6,963,177	718,958	O&M excl. A&G
36	TOTAL O&M EXPENSE	\$ 46,623,423	\$ 32,525,522	\$ 12,778,502	\$ 1,319,399	

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.

Type of Data Shown:

Company: Florida City Gas

Projected Test Year: 12/31/2027

Witness: J. Taylor

Docket No.: 20260026-GU

Classification of Expenses and Derivation of Cost of Service by Cost Classification
Schedule H 2 of 2

Line No.	Depreciation and Amortization Expense:	Total	Customer	Capacity	Commodity	Revenue	Classifier
1	Depreciation Expense	\$ 24,294,467	\$ 11,611,147	\$ 12,683,321	\$ -		net plant
2	AMORT. OF PIPING AND CONVERSION	424,854		424,854			100% capacity
3	AMORT. OF ACQUISITION ADJ.	721,895		721,895			100% capacity
4	AMORT. RELATED TO 2017 TAX REFORM	(1,124,591)	-	(1,124,591)	-		intangible plant
5	AMORT. OF AEP	-	-	-	-		intangible,distribution,and general plant
6	AMORT. OF UTILITY PLANT	-					100% commodity
7	Total Deprec. and Amort. Expense	\$ 24,316,624	\$ 11,611,147	\$ 12,705,478	\$ -	\$ -	
	TAXES OTHER THAN INCOME TAXES:						
8	Revenue Related	\$ (1,914,508)				\$ (1,914,508)	100% revenue
9	Other	12,104,772	5,785,279	6,319,493	-		net plant
10	Total Taxes other than Income Taxes	\$ 10,190,264	\$ 5,785,279	\$ 6,319,493	\$ -	\$ (1,914,508)	
11	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	\$ (2,287,122)	\$ (2,287,122)				100% customer
12	RETURN (REQUIRED NOI)	\$ 61,694,517	\$ 30,022,414	\$ 31,602,991	\$ 69,112		rate base
13	INCOME TAXES	\$ 14,232,356	\$ 6,925,894	\$ 7,290,518	\$ 15,943	\$ -	return(noi)
14	TOTAL OVERALL COST OF SERVICE	154,770,062	84,583,134	70,696,981	1,404,455	(1,914,508)	

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Classification of Rate Base Accumulated Depreciation
 Schedule 1 2 of 2

Line No.		Total	Customer	Capacity	Commodity	Classifier
1	LOCAL STORAGE PLANT	\$ (4,931,099)		\$ (4,931,099)		related plant
2	INTANGIBLE PLANT	\$ (5,019,128)		\$ (5,019,128)		rel.plant account
3	PRODUCTION PLANT	-		-		"
	DISTRIBUTION PLANT:					
4	367 Transmission Mains	\$ -		\$ -		"
5	374 Land and Land Rights	(9,204)		(9,204)		"
6	375 Structures and Improvements	(37,091)		(37,091)		"
7	376 Mains	(122,484,699)	(37,037,991)	(85,446,708)		"
8	377 Compressor Sta. Eq.	-		-		"
9	378 Meas. & Reg. Sta. Eq.-Gen	(845,283)		(845,283)		"
10	379 Meas. & Reg. Sta. Eq.-CG	(5,631,339)		(5,631,339)		"
11	380 Services	(61,023,560)	(61,023,560)			"
12	381-382 Meters	(920,724)	(920,724)			"
13	383-384 House Regulators	(997,971)	(997,971)			"
14	385 Industrial Meas.& Reg.Eq.	(2,548,637)		(2,548,637)		"
15	386 Property on Customer Premises	-		-		"
16	387 Other Equipment	(988,284)	(508,019)	(480,265)	-	"
17	Total A.D. on Dist. Plant	\$ (195,486,792)	\$ (100,488,264)	\$ (94,998,528)	\$ -	
18	GENERAL PLANT	\$ (13,619,316)	\$ (6,809,658)	\$ (6,809,658)		general plant
19	PLANT ACQUISITIONS	\$ (16,362,943)		\$ (16,362,943)		plant acquisitions
20	GENERAL COMMON PLANT	\$ (3,454,300)	\$ (1,727,150)	\$ (1,727,150)		general common plant
21	RETIREMENT WORK IN PROGRESS:	\$ 708,937	\$ 386,500	\$ 322,437		distribution plant
22	TOTAL ACCUMULATED DEPRECIATION	\$ (238,164,641)	\$ (108,638,572)	\$ (129,526,069)	\$ -	
23	NET PLANT (Plant less Accum.Dep.)	\$ 713,024,383	\$ 340,778,440	\$ 372,245,943	\$ -	
24	CUSTOMER ADVANCES	\$ -	\$ -	\$ -		50%-50% cust--cap
25	WORKING CAPITAL	\$ 29,388,571	\$ 20,502,111	\$ 8,054,790	\$ 831,669	oper. and maint. exp.
26	TOTAL RATE BASE	\$ 742,412,954	\$ 361,280,552	\$ 380,300,734	\$ 831,669	

Florida Public Service Commission

Explanation: Provide a fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Classification of Rate Base - Plant
 Schedule I 1 of 2

Line No.		Total	Customer	Capacity	Commodity	Classifier
1	LOCAL STORAGE PLANT	\$ 69,218,584		\$ 69,218,584		100% capacity
2	INTANGIBLE PLANT	29,578,644		29,578,644		"
3	PRODUCTION PLANT	-		-		"
	DISTRIBUTION PLANT:					
4	367 Transmission Mains	\$ -		\$ -		"
5	374 Land and Land Rights	406,783		406,783		"
6	375 Structures and Improvements	335,399		335,399		"
7	376 Mains	423,757,413	128,139,460	295,617,954		"
8	377 Comp. Sta. Eq.	-		-		"
9	378 Meas. & Reg. Sta. Eq.-Gen	10,412,846		10,412,846		"
10	379 Meas. & Reg. Sta. Eq.-CG	14,245,306		14,245,306		"
11	380 Services	180,265,988	180,265,988			100% customer
12	381-382 Meters	73,912,678	73,912,678			"
13	383-384 House Regulators	10,941,090	10,941,090			"
14	385 Industrial Meas.& Reg.Eq.	4,647,714		4,647,714		100% capacity
15	386 Property on Customer Premises	-		-	-	ac 374-385
16	387 Other Equipment	3,368,289	1,842,487	1,525,801	-	ac 374-386
17	389 Land Genreal and Rights	2,420,226		2,420,226		100% capacity
18	Total Distribution Plant	\$ 724,713,733	\$ 395,101,703	\$ 329,612,030	\$ -	724713732.8
19	GENERAL PLANT	\$ 43,629,643	\$ 21,814,821	\$ 21,814,821		50% customer,50%, capacity
20	GENERAL COMMON PLANT	33,515,879	16,757,939	16,757,939		50% customer,50%, capacity
21	PLANT ACQUISITIONS	21,656,835		21,656,835		100% capacity
22	GAS PLANT FOR FUTURE USE:	-		-		"
23	CWIP	28,875,708	15,742,549	13,133,159	-	dist.plant
24	TOTAL PLANT	\$ 951,189,024	\$ 449,417,012	\$ 501,772,012	\$ -	

CERTIFICATE OF SERVICE

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

Jennifer Crawford Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 jcrawfor@psc.state.fl.us	Office of Public Counsel Walter Trierweiler/Charles Rehwinkel c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Trierweiler.walt@leg.state.fl.us Rehwinkel.Charles@leg.state.fl.us
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Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1713