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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,

A handwritten signature in cursive script, appearing to read 'Beth Keating', written over a horizontal line.

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<br>12/31/25 (Per Books) | Company<br>Adjustments  | Base Year<br>Adjusted Average Yr. | BASE YR + 1<br>12/31/26 Average Year | Base Year +1<br>Adjustments | Base Year +1<br>As Adjusted | Projected Test Year<br>Unadjusted Average Yr. | Projected Test Year<br>Adjustments | Projected Test Year<br>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<br>12/31/25 (Per Books) | Company<br>Adjustments | Base Year<br>Adjusted Average Yr. | BASE YR + 1<br>12/31/26 Average Year | BASE YR + 1<br>Adjustments | BASE YR + 1<br>As Adjusted | Projected Test Year<br>Unadjusted Average Yr. | Projected Test Year<br>Adjustments | Projected Test Year<br>As Adjusted |
|-----------------------------------|---|-----------------------------------|------------------------|-----------------------------------|--------------------------------------|----------------------------|----------------------------|---|------------------------------------|------------------------------------|
| <u>CURRENT AND ACCRUED ASSETS</u> |   |                                   |                        |                                   |                                      |                            |                            |   |                                    |                                    |
| 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                      |
| <u>DEFERRED DEBITS</u>            |   |                                   |                        |                                   |                                      |                            |                            |   |                                    |                                    |
| 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<br>12/31/25 (Per Books) | Company<br>Adjustments | Base Year<br>Adjusted Average Yr. | BASE YR + 1<br>12/31/26 Average Year | BASE YR + 1<br>Adjustments | BASE YR + 1<br>As Adjusted | Projected Test Year<br>Unadjusted Average Yr. | Projected Test Year<br>Adjustments | Projected Test Year<br>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                                    | <u>\$ (448,260,387)</u> | <u>\$ -</u> | <u>\$ (448,260,387)</u> |   |
| <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                                    | <u>\$ 956,136</u>       | <u>\$ -</u> | <u>\$ 956,136</u>       |   |
| <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                                    | <u>\$ (59,216)</u>      | <u>\$ -</u> | <u>\$ (59,216)</u>      |   |
| <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                                    | <u>\$ (10,072,799)</u>  | <u>\$ -</u> | <u>\$ (10,072,799)</u>  |   |
| 22                                   | TOTAL RATE BASE ADJUSTMENTS              | <u>\$ (457,436,267)</u> | <u>\$ -</u> | <u>\$ (457,436,267)</u> |   |

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

Company: Florida City Gas

Witness: J. Baugh

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          | 546,612          | 520,811          | 512,526          | 520,811          | 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          | 693,733          | 707,793          | 720,714          | 735,330          | 748,930          | 760,095          | 771,790          | 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, JOBBING & 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          | 322,856          | 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 historic base year + 1.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Estimated Plant Balances For The Year Ending 12/31/2026

Table with columns: Line No., A/C No., Description, 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. Rows include various asset categories like ORGANIZATION, FRANCHISES & CONSENTS, MISC INTANGIBLE PLANT, LAND RIGHTS, STRUCTURES AND IMPROVEMENTS, MAINS - STEEL, MEASURING AND REGULATING EQUIP, COMPRESSOR STATION EQUIP, etc.

Note A: The beginning balances reflect changes resulting from the 2025 Depreciation Study. Schedules B-1 and B-9 reflect the unadjusted book values and are linked to schedules G-1 p. 1 and G-1 p. 5. The impact of this adjustment, as reflected above, on the 13 month average versus G-1 p. 1 and G-1 p. 5 is \$632.

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   | 1,157,266   | 1,157,266   | 1,158,079   | 1,160,721   | 1,161,175   | 1,171,288   | 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   | 7,254,407   | 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 | 138,350,645 | 139,076,400 | 139,682,090 | 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   | 7,551,390   | 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     | 246,581     | 249,466     | 258,825     | 256,883     | 256,883     | 256,883     | 268,422     | 418,414     | 262,272          |
| 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)      | (1,644)      | (1,702)      | (1,760)      | (1,818)      | (1,876)      | (1,934)      | (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)     | (30,830)     | (31,724)     | (32,619)         |
| 16       | 3762    | MAINS - STEEL (formerly account 3761)              | 2.3%  | (72,228,012)      | (59,656,113) | (59,656,528) | (59,892,994) | (54,118,455) | (54,324,882) | (54,418,800) | (54,650,755) | (54,736,035) | (54,949,810) | (55,054,968) | (55,262,851) | (55,301,987) | (57,260,053)     |
| 17       | 3761    | MAINS - PLASTIC (formerly account 3762)            | 1.7%  | (71,061,537)      | (60,324,472) | (60,566,062) | (60,799,717) | (61,073,932) | (61,356,280) | (61,599,342) | (61,896,683) | (62,072,444) | (62,362,814) | (62,611,276) | (62,898,830) | (63,115,517) | (62,441,608)     |
| 18       | 376P    | MAINS - PLASTIC - SAFE                             | 1.7%  | (811,958)         | (877,039)    | (952,032)    | (1,028,041)  | (1,104,068)  | (1,180,103)  | (1,257,910)  | (1,335,761)  | (1,413,674)  | (1,491,587)  | (1,569,740)  | (1,647,931)  | (1,726,121)  | (1,804,311)      |
| 19       | 376R.1  | MAINS - PLASTIC - NGFR                             | 1.7%  | (1,700)           | (2,449)      | (3,201)      | (3,953)      | (4,708)      | (5,463)      | (6,218)      | (6,974)      | (7,731)      | (8,490)      | (9,255)      | (10,023)     | (10,797)     | (11,571)         |
| 20       | 376R.2  | MAINS - STEEL - NGFR                               | 2.3%  | (146)             | (300)        | (457)        | (614)        | (774)        | (934)        | (1,095)      | (1,256)      | (1,418)      | (1,583)      | (1,753)      | (1,927)      | (2,106)      | (2,285)          |
| 21       | 376S    | MAINS - STEEL - SAFE                               | 2.3%  | 150,833           | 165,006      | 187,340      | 196,602      | 211,794      | 216,772      | 221,592      | 227,933      | 240,333      | 243,795      | 242,141      | 236,233      | 227,209      | 212,877          |
| 22       | 3780    | MEAS & REG STATION EQUIP-GEN                       | 2.8%  | (492,393)         | (441,712)    | (456,966)    | (481,048)    | (505,130)    | (529,426)    | (553,723)    | (578,020)    | (602,316)    | (626,613)    | (650,910)    | (675,206)    | (699,503)    | (723,800)        |
| 23       | 3790    | MEAS & REG STATION EQUIP-GATE                      | 2.1%  | (5,943,586)       | (5,208,328)  | (5,232,995)  | (5,257,662)  | (5,282,329)  | (5,307,258)  | (5,332,187)  | (5,357,117)  | (5,382,046)  | (5,406,975)  | (5,431,905)  | (5,456,834)  | (5,481,763)  | (5,506,693)      |
| 24       | 3802    | SERVICES - STEEL (formerly account 3801)           | 3.3%  | (22,781,632)      | (18,446,206) | (18,490,870) | (18,535,534) | (18,582,198) | (18,627,862) | (18,673,526) | (18,719,190) | (18,764,854) | (18,810,518) | (18,856,182) | (18,901,846) | (18,947,510) | (19,010,610)     |
| 25       | 3801    | SERVICES - PLASTIC (formerly account 3802)         | 3.0%  | (35,703,698)      | (35,940,151) | (36,217,621) | (36,490,391) | (36,861,468) | (36,947,422) | (37,256,419) | (37,565,416) | (37,795,094) | (38,052,030) | (38,322,445) | (38,637,840) | (38,862,623) | (37,262,900)     |
| 26       | 380P    | SERVICES - PLASTIC - SAFE                          | 3.0%  | (679,913)         | (729,233)    | (790,400)    | (851,477)    | (912,633)    | (973,824)    | (1,035,079)  | (1,103,335)  | (1,168,091)  | (1,232,847)  | (1,297,603)  | (1,362,359)  | (1,427,115)  | (1,491,871)      |
| 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      | 160,946          |
| 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      | 775,579      | 802,798      | 829,917      | 857,036      | 884,155      | 911,274      | 938,393      | 965,512      | 992,631      | 1,019,750        |
| 34       | 3821    | METER & REGULATOR INST. MTU/DCU                    | 2.3%  | 3,000,367         | 2,378,836    | 2,443,283    | 2,515,469    | 2,609,336    | 2,645,439    | 2,675,239    | 2,742,876    | 2,920,164    | 3,042,772    | 3,170,485    | 3,302,334    | 3,434,183    | 3,566,032        |
| 35       | 382S    | METER & REGULATOR INST. SAFE                       | 2.3%  | (40,794)          | (41,013)     | (43,432)     | (49,186)     | (57,085)     | (68,004)     | (81,052)     | (96,405)     | (114,450)    | (136,126)    | (160,743)    | (187,987)    | (217,610)    | (250,300)        |
| 36       | 3830    | HOUSE REGULATORS                                   | 2.4%  | (952,072)         | (788,179)    | (768,838)    | (743,327)    | (717,334)    | (688,988)    | (657,526)    | (626,064)    | (594,602)    | (563,140)    | (531,678)    | (500,216)    | (468,754)    | (437,292)        |
| 37       | 3840    | HOUSE REG-INST                                     | 2.3%  | (66,893)          | (344,328)    | (348,462)    | (352,596)    | (356,729)    | (360,863)    | (364,997)    | (369,130)    | (373,264)    | (377,398)    | (381,532)    | (385,666)    | (389,799)    | (393,933)        |
| 38       | 3850    | IND MEAS & REG STAT EQUIP                          | 2.3%  | (2,536,892)       | (2,402,543)  | (2,409,935)  | (2,417,518)  | (2,425,292)  | (2,433,475)  | (2,441,848)  | (2,450,413)  | (2,459,169)  | (2,468,116)  | (2,477,022)  | (2,486,009)  | (2,494,956)  | (2,503,904)      |
| 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)  | (3,468,854)  | (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 3910)           | 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)  | (1,016,868)  | (1,022,911)  | (1,028,210)  | (1,033,763)  | (1,039,216)  | (1,044,769)  | (1,050,322)      |
| 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)  | (2,982,641)  | (2,819,000)  | (2,865,084)  | (2,911,167)  | (2,960,168)  | (3,005,279)  | (3,021,218)  | (2,932,309)      |
| 54       | 3923    | HEAVY DUTY TRUCK/OBTAIL                            | 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       | 3       |  |       |                   |              |              |              |              |              |              |              |              |              |              |              |              |                  |

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) | (57,063,588) | (57,103,185) | (56,241,844) | (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) | (65,830,672) | (66,130,603) | (66,300,672) | (66,300,672)     |
| 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)     | (11,067)     | (10,704)     | (9,341)      | (8,978)      | (8,615)      | (8,252)      | (7,889)      | (7,526)      | (7,163)      | (6,800)      | (6,437)      | (30,512)         |
| 20       | 376R.2  | MAINS - STEEL - NGFR                              | 2.3%  | (2,106)           | (16,002)     | (29,902)     | (43,801)     | (57,704)     | (71,607)     | (85,510)     | (99,414)     | (113,317)    | (127,220)    | (141,123)    | (155,026)    | (168,929)    | (85,510)         |
| 21       | 376S    | MAINS - STEEL - SAFE                              | 2.3%  | 227,029           | 215,857      | 212,846      | 196,763      | 186,609      | 176,520      | 166,467      | 156,414      | 146,361      | 136,308      | 126,255      | 116,202      | 106,149      | 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)       | (5,506,932)  | (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)  | (5,831,339)      |
| 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) | (42,234,447) | (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%  | 160,656           | 160,608      | 160,512      | 160,416      | 160,320      | 160,224      | 160,128      | 160,032      | 159,936      | 159,840      | 159,744      | 159,648      | 159,552      | 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      | 1,107,786    | 1,297,481    | 1,487,175    | 1,671,822    | 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)         | (249,454)    | (283,498)    | (320,877)    | (360,401)    | (402,945)    | (444,596)    | (487,247)    | (530,000)    | (572,753)    | (615,506)    | (658,259)    | (701,012)    | (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)  | (3,096,872)  | (3,139,295)  | (3,179,598)  | (3,223,137)  | (3,272,677)  | (3,309,763)  | (3,355,361)  | (3,401,996)  | (3,451,774)  | (3,497,412)  | (3,512,053)  | (3,269,620)      |
| 54       | 3923    | HEAVY DUTY TRUCK/BOBTAIL                          | 6.3%  | (611,324)         | (619,902)    | (628,698)    | (637,640)    | (646,909)    | (656,269)    | (665,629)    | (674,988)    | (684,585)    | (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)     | (            |              |              |              |              |              |              |                  |

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      | 5,501,318      | 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  | 13,817,977       | 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                           | \$ (9,071,771)   | \$ (9,410,811) | \$ (9,695,325)        | \$ (9,983,766)       | \$ (10,316,501) | \$ (10,650,485) | \$ (11,010,154) | \$ (11,369,210) | \$ (11,740,964) | \$ (12,110,645) | \$ (12,502,462) | \$ (12,887,058) | \$ (13,271,722) | \$ (11,078,529)  |
|          |         |                                 | 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                           | \$ (11,078,529)  |                | \$ (1,941,827)        |                      |                 |                 |                 |                 |                 |                 |                 |                 |                 |                  |

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)        | (800,111)       | (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 |               |
|---------------------|---------------------------------|---------------------|-----------------------------|-----------------------------------|---------------------|---------------------------------|--------------------------------|---------------------------------|---------------------------------|---------------|
| OPERATING REVENUE:  |                                 |                     |                             |                                   |                     |                                 |                                |                                 |                                 |               |
| 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                   | TOTAL 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 |
| OPERATING EXPENSES: |                                 |                     |                             |                                   |                     |                                 |                                |                                 |                                 |               |
| 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                  | TOTAL OPERATING EXPENSES        | \$ 116,126,457      | \$ (47,152,328)             | \$ 68,974,129                     | \$ 149,494,304      | \$ (80,098,456)                 | \$ 69,395,848                  | \$ 156,963,834                  | \$ (78,029,410)                 | \$ 78,934,424 |
| 21                  | OPERATING INCOME                | \$ 36,949,241       | \$ (9,552,794)              | \$ 27,396,447                     | \$ 31,562,168       | \$ (8,109,192)                  | \$ 23,452,976                  | \$ 25,677,843                   | \$ (10,828,959)                 | \$ 14,848,883 |

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              | 46,048              | 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     | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>    |               | <b>\$ 1,535,265</b> | <b>\$ 1,552,689</b> | <b>\$ 1,475,086</b> | <b>\$ 1,436,231</b> | <b>\$ 1,381,306</b> | <b>\$ 1,347,851</b> | <b>\$ 1,336,317</b> | <b>\$ 1,333,224</b> | <b>\$ 1,333,502</b> | <b>\$ 1,342,937</b> | <b>\$ 1,383,513</b> | <b>\$ 1,457,612</b> | <b>\$ 16,915,534</b> |
| <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        | 699,440             | 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     | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>    |               | <b>\$ 5,464,086</b> | <b>\$ 5,589,640</b> | <b>\$ 5,021,369</b> | <b>\$ 4,734,570</b> | <b>\$ 4,334,263</b> | <b>\$ 4,102,840</b> | <b>\$ 4,037,605</b> | <b>\$ 4,030,648</b> | <b>\$ 4,044,486</b> | <b>\$ 4,127,084</b> | <b>\$ 4,463,879</b> | <b>\$ 5,071,228</b> | <b>\$ 55,021,698</b> |
| <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     | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>    |               | <b>\$ 443,248</b>   | <b>\$ 453,771</b>   | <b>\$ 379,792</b>   | <b>\$ 344,839</b>   | <b>\$ 276,767</b>   | <b>\$ 214,534</b>   | <b>\$ 169,640</b>   | <b>\$ 150,984</b>   | <b>\$ 155,871</b>   | <b>\$ 191,969</b>   | <b>\$ 272,721</b>   | <b>\$ 372,463</b>   | <b>\$ 3,426,599</b>  |
| <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     | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>    |               | <b>\$ 2,103</b>     | <b>\$ 2,018</b>     | <b>\$ 2,024</b>     | <b>\$ 2,118</b>     | <b>\$ 2,339</b>     | <b>\$ 2,592</b>     | <b>\$ 2,154</b>     | <b>\$ 2,001</b>     | <b>\$ 2,194</b>     | <b>\$ 2,400</b>     | <b>\$ 1,972</b>     | <b>\$ 2,112</b>     | <b>\$ 26,028</b>     |
| <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             | 426,904             | 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     | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                   | -                    |
| <b>TOTAL</b>    |               | <b>\$ 1,753,657</b> | <b>\$ 1,736,015</b> | <b>\$ 1,687,007</b> | <b>\$ 1,647,970</b> | <b>\$ 1,587,106</b> | <b>\$ 1,536,137</b> | <b>\$ 1,505,387</b> | <b>\$ 1,499,716</b> | <b>\$ 1,515,985</b> | <b>\$ 1,565,782</b> | <b>\$ 1,661,236</b> | <b>\$ 1,763,313</b> | <b>\$ 19,459,310</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 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-25K</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           | \$ 33,520           | \$ 33,526         | \$ 33,520           | \$ 33,750           | \$ 34,125           | \$ 402,496           |
| ENERGY CHARGE                   | \$0.28336     | 849,848             | 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>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>                         |               | \$ 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>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>                         |               | \$ 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>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>                         |               | \$ 23,339     | \$ 23,345     | \$ 23,352     | \$ 23,340     | \$ 23,346     | \$ 23,352     | \$ 23,340     | \$ 23,347     | \$ 23,353     | \$ 23,340     | \$ 23,351     | \$ 23,363     | \$ 280,167     |
| <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>          |               | 247,925       | 247,486       | 232,517       | 223,173       | 209,620       | 199,725       | 194,519       | 192,939       | 194,029       | 199,765       | 214,346       | 233,898       | 2,589,941      |
| <b>REVENUE TAXES</b>                 |               |               |               |               |               |               |               |               |               |               |               |               |               |                |
| <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    |

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     | -            | -            | -            | -            | -            | -            | -            | -            | -          | -            | -            | -            | -             |
| TOTAL                           |               | \$ 430,652   | \$ 438,568   | \$ 400,573   | \$ 426,418   | \$ 340,370   | \$ 346,489   | \$ 357,795   | \$ 58,057    | \$ 329,493 | \$ 400,541   | \$ 458,222   | \$ 323,120   | \$ 4,310,299  |
| <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    | \$ 33,475    | \$ 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     | -            | -            | -            | -            | -            | -            | -            | -            | -          | -            | -            | -            | -             |
| TOTAL                           |               | \$ 1,164,823 | \$ 1,088,778 | \$ 1,180,141 | \$ 1,132,279 | \$ 1,062,377 | \$ 1,082,911 | \$ 1,081,082 | \$ 1,072,698 | \$ 746,459 | \$ 1,179,219 | \$ 1,166,898 | \$ 1,162,734 | \$ 13,120,398 |
| <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     | -            | -            | -            | -            | -            | -            | -            | -            | -          | -            | -            | -            | -             |
| TOTAL                           |               | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -       | \$ -         | \$ -         | \$ -         | \$ -          |
| <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     | -            | -            | -            | -            | -            | -            | -            | -            | -          | -            | -            | -            | -             |
| TOTAL                           |               | \$ 342,316   | \$ 337,347   | \$ 345,071   | \$ 340,812   | \$ 349,964   | \$ 349,962   | \$ 348,243   | \$ 347,091   | \$ 345,436 | \$ 409,302   | \$ 271,498   | \$ 322,499   | \$ 4,109,540  |

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: Witness: J. Taylor 12/31/2027

Company: Florida City Gas

Docket No.: 20260026-GU

Table with columns: Line No., Current Rate, Proposed Rate Class, Proposed Rates, and monthly columns from Jan-27 to Dec-27, plus a TOTAL column. Rows include various rate classes such as RS-1, RS-100, RS-600, RSG, GS-1, and GS-1 Transportation.

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-6K Transportation</b>  |                              |                             |                |              |              |              |              |              |              |              |              |              |              |              |              |               |           |
| 64                           | GS-6K TRANSPORTATION BILLS   | GS - 1 Transportation       |                | 706          | 706          | 706          | 706          | 706          | 706          | 706          | 706          | 706          | 706          | 706          | 706          | 8,472         |           |
| 65                           | GS-6K TRANSPORTATION THERMS  | 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     |           |
| 66                           | CUSTOMER 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       |           |
| 67                           | ENERGY CHARGE                | 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     |           |
| 68                           | SAFE                         | SAFE                        |                | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |               |           |
| 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                  | GS - 2 (10K)                |                | 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    | \$478,922    | \$480,227    | \$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                     |                | 5,238        | 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 | \$ 1,608,961 | \$ 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   | GS - 2 (10K) Transportation |                | 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        | \$603,785    | \$592,327    | \$562,113    | \$536,655    | \$502,875    | \$472,920    | \$457,154    | \$462,032    | \$473,586    | \$488,359    | \$505,252    | 5,884,769     |           |
| 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                 | GS - 2 (10K)                |                | 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      | 129,430      | 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    | 1,470,247     |           |
| 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        |               |           |
| 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      | 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  | GS - 2 (10K) Transportation |                | 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    | 4,785,594     |           |
| 104                          | SAFE                         | SAFE                        |                | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |               |           |
| 105                          | CONSERVATION                 | CONSERVATION                |                | 21,583       | 21,515       | 20,560       | 19,987       | 18,997       | 18,184       | 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        | 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                 | GS - 3 (50K)                |                | 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        |           |
| 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      | 165,575      | 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

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

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-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        | 2,768        | 2,631        | 2,515        | 2,438        | 2,407        | 2,418        | 2,486        | 2,640        | 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      | 237,333      | 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           | 89           | 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     | \$67,250     | 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       | 13,207       | 23,410       | 23,300       | 25,551       | 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     | \$ 2,465,778 |
| 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        | \$ 136,167   |
| 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                             | NGFRRC                       | NGFRRC              |                | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -             |
| 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                             | NGFRRC                       | NGFRRC              |                | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -             |
| 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                             | NGFRRC                       | NGFRRC              |                | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -             |
| 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      | 1,382      | 1,371      | 4,423      | 56         | 1,554      | 1,642      | 858        | 2,387      | 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                             | NGFRRC                       | NGFRRC              |                | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -             |
| 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        |                | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -             |
| 222                             | PGA                          | PGA                 |                | 2          | 1          | 1          | 1          | 2          | 2          | 3          | 2          | 5          | -          | 1          | 1          | 21            |
| 223                             | NGFRRC                       | NGFRRC              |                | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -          | -             |
| 224                             | TOTAL                        | TOTAL               |                | 741        | 946        | 1,175      | 790        | 955        | 1,188      | 889        | 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                 |
|-----------------------------|------------------------------------|------------------------------------|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <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            | 84,788,838            |
| 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             |
| 254                         |                                    | 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           | 14,762,214           | 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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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

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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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  
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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, M. Galtman  
 A. Bhatwadekar, W. Haffecke, N Russell, M Everngam

| Line No.                                  | Account                        |         | Historic Base Year<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>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  
 Company: Florida City Gas  
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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<br>12/31/2025 | Historic Base Year +1<br>12/31/2026 | Projected Test Year<br>12/31/2027 | Historic Base Year + 1<br>As Compared With The<br>Historic Base Year | Projected Test Year<br>As Compared With The<br>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

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

Company: Florida City Gas

Docket No.:20260026-GU

| Line No.  | Account No. | Account Title                            | (1)<br>PAYROLL<br>TREND<br>BASIS | (2)<br>NON-PAYROLL<br>TREND<br>BASIS | (3)<br>12/31/2025<br>PER BOOKS<br>TOTAL | (4)<br>12/31/2025<br>UNADJUSTED<br>PAYROLL | (5)<br>12/31/2025<br>NON-PAYROLL | (6)<br>12/31/2025<br>ADJUSTMENTS<br>PAYROLL<br>(A) | (7)<br>12/31/2025<br>NON-PAYROLL<br>(A) | (8)<br>12/31/2025<br>ADJUSTED<br>PAYROLL | (9)<br>12/31/2025<br>ADJUSTED<br>NON-PAYROLL | (10)<br>12/31/2025<br>ADJUSTED<br>TOTAL | (11)<br>12/31/2026<br>NON-PAYROLL<br>% CHANGE | (12)<br>12/31/2026<br>FORECASTED<br>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)<br>PAYROLL<br>TREND<br>BASIS | (2)<br>NON-PAYROLL<br>TREND<br>BASIS | (3)<br>12/31/2025<br>PER BOOKS<br>TOTAL | (4)<br>12/31/2025<br>UNADJUSTED<br>PAYROLL | (5)<br>12/31/2025<br>NON-PAYROLL | (6)<br>12/31/2025<br>ADJUSTMENTS<br>PAYROLL<br>(A) | (7)<br>12/31/2025<br>NON-PAYROLL<br>(A) | (8)<br>12/31/2025<br>ADJUSTED<br>PAYROLL | (9)<br>12/31/2025<br>ADJUSTED<br>NON-PAYROLL | (10)<br>12/31/2025<br>ADJUSTED<br>TOTAL | (11)<br>12/31/2026<br>NON-PAYROLL<br>% CHANGE | (12)<br>12/31/2026<br>FORECASTED<br>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                               |

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

| Line No.  | Account No. | Account Title                            | (13)<br>PAYROLL<br>TREND<br>BASIS | (14)<br>NON-PAYROLL<br>TREND<br>BASIS | (15)<br>12/31/2026<br>TRENDED<br>NON-PAYROLL | (16)<br>12/31/2026<br>PAYROLL<br>OTHER<br>(B) | (17)<br>12/31/2026<br>NON-PAYROLL<br>OTHER<br>(B) | (18)<br>12/31/2026<br>TOTAL | (19)<br>12/31/2027<br>PAYROLL<br>% CHANGE | (20)<br>12/31/2027<br>NON-PAYROLL<br>% CHANGE | (21)<br>12/31/2027<br>FORECASTED<br>PAYROLL | (22)<br>12/31/2027<br>TRENDED<br>NON-PAYROLL | (23)<br>12/31/2027<br>PAYROLL<br>OTHER<br>(B) | (24)<br>12/31/2027<br>NON-PAYROLL<br>OTHER<br>(B) | (25)<br>12/31/2027<br>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)<br>PAYROLL<br>TREND<br>BASIS | (14)<br>NON-PAYROLL<br>TREND<br>BASIS | (15)<br>12/31/2026<br>TRENDED<br>NON-PAYROLL | (16)<br>12/31/2026<br>PAYROLL<br>OTHER<br>(B) | (17)<br>12/31/2026<br>NON-PAYROLL<br>OTHER<br>(B) | (18)<br>12/31/2026<br>TOTAL | (19)<br>12/31/2027<br>PAYROLL<br>% CHANGE | (20)<br>12/31/2027<br>NON-PAYROLL<br>% CHANGE | (21)<br>12/31/2027<br>FORECASTED<br>PAYROLL | (22)<br>12/31/2027<br>TRENDED<br>NON-PAYROLL | (23)<br>12/31/2027<br>PAYROLL<br>OTHER<br>(B) | (24)<br>12/31/2027<br>NON-PAYROLL<br>OTHER<br>(B) | (25)<br>12/31/2027<br>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:  
 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, N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

| Index         | Projection Basis              | Historical Year to | Historical Year to  | Projected Year to   |
|---------------|-------------------------------|--------------------|---------------------|---------------------|
|               |                               | Projected Year     | Projected Test Year | Projected Test Year |
|               |                               | <b>2025</b>        | <b>2026</b>         | <b>2027</b>         |
| <b>0</b>      | No Change                     | 1.0000             | 1.0000              | 1.0000              |
| <b>1</b>      | Inflation                     | 1.0000             | 1.0247              | 1.0502              |
| <b>2</b>      | Customer Growth               | 1.0000             | 1.0184              | 1.0385              |
| <b>13</b>     | Inflation and Customer Growth | 1.0000             | 1.0435              | 1.0906              |
| <b>19</b>     | 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 Gas % | 2026              | 2027              |
|---|--|-------------------|-------------------|--|------------|---------------|-------------------|-------------------|
| <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 the calculation for depreciation and amortization expense 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

Estimated Depreciation and Amortization Expense for the Year Ending 12/31/2026

| Line No. | A/C No. | Description                                       | Depr Rate | 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 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%      | 11,873       | 11,873       | 11,873       | 11,873       | 11,873       | 11,873       | 14,977       | 14,977       | 14,977       | 14,977       | 14,977       | 14,977       | 161,100       |
| 5        | 3032    | MISC INTANGIBLE PLANT - 20 YEARS                  | 5.0%      | 104,810      | 104,810      | 104,810      | 104,810      | 104,810      | 109,002      | 109,002      | 109,002      | 109,002      | 109,002      | 109,002      | 109,002      | 1,287,066     |
| 6        | 3641    | LAND AND LAND RIGHTS                              | 0.0%      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 7        | 3642    | STRUCTURES AND IMPROVEMENTS                       | 2.0%      | 113          | 113          | 113          | 113          | 113          | 113          | 113          | 113          | 113          | 113          | 113          | 113          | 1,352         |
| 8        | 3643    | LNG PROCESS TERMINAL EQUIP                        | 2.0%      | 452          | 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           | 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       | 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           | 21           | 256           |
| 15       | 3750    | STRUCTURES & IMPROVEMENTS                         | 3.2%      | 894          | 894          | 894          | 894          | 894          | 894          | 894          | 894          | 894          | 894          | 894          | 894          | 10,733        |
| 16       | 3762    | MAINS - STEEL (formerly account 3761)             | 2.3%      | 227,172      | 227,557      | 227,818      | 228,139      | 244,144      | 244,246      | 244,645      | 244,679      | 245,104      | 245,188      | 245,561      | 245,661      | 2,869,914     |
| 17       | 3761    | MAINS - PLASTIC (formerly account 3762)           | 1.7%      | 299,586      | 300,338      | 300,942      | 301,634      | 301,916      | 302,097      | 302,725      | 302,780      | 304,086      | 304,227      | 304,801      | 304,978      | 3,630,111     |
| 18       | 376P    | MAINS - PLASTIC - SAFE                            | 1.7%      | 65,082       | 74,994       | 76,009       | 76,027       | 76,035       | 77,807       | 77,913       | 77,913       | 78,153       | 78,190       | 78,190       | 78,190       | 914,165       |
| 19       | 376R.1  | MAINS - PLASTIC - NGFR                            | 1.7%      | 749          | 752          | 752          | 755          | 755          | 756          | 756          | 757          | 759          | 764          | 768          | 774          | 9,097         |
| 20       | 376R.2  | MAINS - STEEL - NGFR                              | 2.3%      | 154          | 157          | 157          | 160          | 160          | 161          | 161          | 162          | 165          | 170          | 174          | 180          | 1,961         |
| 21       | 376S    | MAINS - STEEL - SAFE                              | 2.3%      | 5,044        | 6,806        | 9,479        | 11,198       | 13,619       | 15,325       | 17,172       | 19,329       | 22,240       | 24,597       | 26,702       | 28,609       | 200,121       |
| 22       | 3780    | MEAS & REG STATION EQUIP-GEN                      | 2.8%      | 15,254       | 15,254       | 24,082       | 24,082       | 24,297       | 24,297       | 24,297       | 24,297       | 24,297       | 24,297       | 24,297       | 24,297       | 273,045       |
| 23       | 3790    | MEAS & REG STATION EQUIP-GATE                     | 2.1%      | 24,667       | 24,667       | 24,667       | 24,667       | 24,929       | 24,929       | 24,929       | 24,929       | 24,929       | 24,929       | 24,929       | 24,929       | 298,102       |
| 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       | 45,664       | 547,967       |
| 25       | 3801    | SERVICES - PLASTIC (formerly account 3802)        | 3.0%      | 316,242      | 317,777      | 318,780      | 320,670      | 323,645      | 324,583      | 324,971      | 325,487      | 327,751      | 329,513      | 330,983      | 331,371      | 3,891,772     |
| 26       | 380P    | SERVICES - PLASTIC - SAFE                         | 3.0%      | 53,410       | 61,077       | 61,077       | 61,161       | 61,186       | 64,756       | 64,756       | 64,756       | 64,756       | 64,775       | 64,775       | 64,775       | 751,258       |
| 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           | 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      | 119,661      | 1,435,927     |
| 31       | 3812    | METERS MTU/DCU (formerly account 3811)            | 5.0%      | 20,833       | 20,833       | 20,833       | 20,833       | 20,833       | 20,833       | 20,833       | 20,833       | 20,833       | 25,129       | 29,426       | 33,722       | 275,778       |
| 32       | 381S    | METERS - SAFE                                     | 5.3%      | 206          | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 1,686        | 18,752        |
| 33       | 3820    | METER & REGULATOR INST.                           | 2.3%      | 11,245       | 11,501       | 11,750       | 11,996       | 12,247       | 12,318       | 12,463       | 12,531       | 13,243       | 13,286       | 13,337       | 13,383       | 149,299       |
| 34       | 3821    | METER & REGULATOR INST. MTU/DCU                   | 2.3%      | 584          | 949          | 1,276        | 1,644        | 2,121        | 2,312        | 2,473        | 2,823        | 3,724        | 4,355        | 5,016        | 5,700        | 32,978        |
| 35       | 382S    | METER & REGULATOR INST. SAFE                      | 2.3%      | 219          | 2,419        | 5,754        | 7,899        | 10,919       | 13,048       | 15,353       | 18,045       | 21,676       | 24,618       | 27,243       | 29,623       | 176,816       |
| 36       | 3830    | HOUSE REGULATORS                                  | 2.4%      | 17,061       | 17,504       | 17,838       | 18,231       | 18,360       | 18,470       | 18,875       | 18,909       | 19,565       | 19,653       | 20,031       | 20,140       | 224,634       |
| 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        | 4,134        | 49,605        |
| 38       | 3850    | IND MEAS & REG STAT EQUIP                         | 2.3%      | 7,201        | 7,392        | 7,583        | 7,774        | 8,182        | 8,374        | 8,565        | 8,756        | 8,947        | 8,947        | 8,947        | 8,947        | 99,615        |
| 39       | 3860    | OTHER PROP ON CUST PREMISES                       | 0.0%      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 40       | 3870    | OTHER EQUIPMENT                                   | 2.7%      | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 6,954        | 83,445        |
| 41       | 3890    | LAND & LAND RIGHTS                                | 0.0%      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 42       | 3892    | LAND RIGHTS                                       | 0.0%      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 43       | 3895    | LAND RIGHTS SAFE                                  | 0.0%      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 44       | 3900    | STRUCTURES & IMPROVEMENTS                         | 2.5%      | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            | -             |
| 45       | 3910    | OFFICE FURN & EQUIPMENT                           | 7.1%      | 37,751       | 37,760       | 37,760       | 37,770       | 37,770       | 37,773       | 37,811       | 37,837       | 37,842       | 37,842       | 37,842       | 37,854       | 453,611       |
| 46       | 3911    | COMPUTER AND PERIPHERAL                           | 0.0%      | 214          | 214          | 217          | 385          | 385          | 392          | 401          | 425          | 444          | 444          | 444          | 510          | 4,474         |
| 47       | 3912    | COMPUTER HARDWARE (Combines Accts 3911 and 3915)  | 10.0%     | 8,852        | 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        | 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%     | 1,287        | 2,306        | 2,986        | 4,515        | 4,939        | 4,939        | 4,939        | 6,044        | 6,298        | 6,553        | 6,553        | 6,893        | 58,253        |
| 53       | 3922    | LIGHT DUTY TRUCK/VAN                              | 5.2%      | 44,262       | 44,262       | 44,262       | 44,262       | 44,262       | 44,262       | 49,001       | 49,001       | 49,001       | 49,001       | 49,001       | 49,001       | 559,573       |
| 54       | 3923    | HEAVY DUTY TRUCK/BOBTAIL                          | 6.3%      | 5,605        | 5,605        | 5,605        | 5,605        | 5,605        | 5,605        | 6,100        | 6,100        | 6,100        | 6,100        | 6,100        | 6,100        | 75,683        |
| 55       | 3924    | TRANSPORTATION - TRAILERS (formerly account 3920) | 1.8%      | 262          | 262          | 262          | 262          | 262          | 262          | 262          | 262          | 262          | 262          | 262          | 262          | 3,141         |
| 56       | 3930    | STORES EQUIP                                      | 3.8%      | 103          | 103          | 103          | 119          | 119          | 121          | 124          | 130          | 135          | 135          | 135          | 153          | 1,478         |
| 57       | 3940    | TOOLS, SHOP, GARAGE EQUIP                         | 6.7%      | 5,639        | 5,639        | 5,641        | 5,693        | 5,693        | 5,700        | 5,708        | 5,729        | 5,746        | 5,746        | 5,746        | 5,805        | 68,484        |
| 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        | 8,533        | 102,392       |
| 59       | 383R    | HOUSE REGULATORS-RELOCATIONS                      | 2.4%      | -            | 2            | 2            | 4            | 5            | 5            | 5            | 6            | 8            | 11           | 14           | 19           | 81            |
| 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        | 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        | 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        | 2,486        | 29,827        |
| 63       |         | TOTAL DEPRECIATION EXPENSE                        |           | \$ 1,589,512 | \$ 1,617,496 | \$ 1,637,002 | \$ 1,646,851 | \$ 1,673,756 | \$ 1,689,423 | \$ 1,703,838 | \$ 1,711,182 | \$ 1,724,487 | \$ 1,737,357 | \$ 1,752,415 | \$ 1,763,015 | \$ 20,246,335 |
| 64       |         | AMORTIZATION EXPENSE                              |           | 27,488       | 27,669       | 27,670       | 27,762       | 27,788       | 27,855       | 27,957       | 27,977       | 27,988       | 25,626       | 25,668       | 25,736       | 327,183       |
| 65       |         | COMMON PLANT DEPRECIATION EXPENSE                 |           | 49,466       | 49,527       | 50,234       | 58,236       | 58,462       | 63,000       | 62,890       | 64,714       | 64,338       | 68,323       | 66,939       | 66,915       | 723,043       |
| 66       |         | TOTAL AMORT & DEPR EXPENSE                        |           | \$ 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 |

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 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        | 1,644        | 1,649        | 1,654        | 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       | 13,917       | 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       | 53,954        | 504,265       |
| 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       | 14,423       | 14,473       | 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       | 612,428       |               |
| 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 3915) | 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        | 112,110       |               |
| 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        | 60,200        |               |
| 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        | 4,662        | 4,662        | 4,664        | 4,668        | 4,671        | 4,675        | 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 | \$ 1,951,713  | \$ 22,532,449 |
| 64       |         | AMORTIZATION EXPENSE                              |        | 1,998        | 2,265        | 2,285        | 2,359        | 2,386        | 2,455        | 2,580        | 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                        |        | \$ 1,898,210 | \$ 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 |

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<br>(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<br>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<br>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<br>LINE 13 |                 |
| 19       | SUMMARY:<br>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<br>(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<br>(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<br>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<br>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)<br>Issue                                     | (2)<br>Issue Date | (3)<br>Maturity Date | (4)<br>Principal Outstanding<br>12/31/2027 | (5)<br>(Premium)<br>Discount | (6)<br>Issuing<br>Expense | (7)<br>Net<br>(5)+(6) | (8)<br>Life<br>(Years) | (9)<br>Amortization<br>(7)/(8) | (10)<br>Interest | (11)<br>Annual Total Cost<br>(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)<br>Issue                                     | (2)<br>Issue Date | (3)<br>Maturity Date | (4)<br>Principal Outstanding<br>12/31/2027 | (5)<br>(Premium)<br>Discount | (6)<br>Issuing<br>Expense | (7)<br>Net<br>(5)+(6) | (8)<br>Life<br>(Years) | (9)<br>Amortization<br>(7)/(8) | (10)<br>Interest | (11)<br>Annual Total Cost<br>(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)<br>Issue                                     | (2)<br>Issue Date | (3)<br>Maturity Date | (4)<br>Principal Outstanding<br>12/31/2027 | (5)<br>(Premium)<br>Discount | (6)<br>Issuing<br>Expense | (7)<br>Net<br>(5)+(6) | (8)<br>Life<br>(Years) | (9)<br>Amortization<br>(7)/(8) | (10)<br>Interest | (11)<br>Annual Total Cost<br>(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)<br>Description | (2)<br>Average Interest Expense | (3)<br>Maturity Date | (4)<br>Average Amount Outstanding<br>Projected Test Year | (5)<br>Effective Cost Rate<br>(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)<br>Method of Issue                     | (2)<br>Projected Price<br>Per Share | (3)<br>Projected Shares<br>To Be Issued | (4)<br>Projected Gross Proceeds<br>(2)X(3) | (5)<br>Projected Issue Expense | (6)<br>Projected Net Proceeds<br>(4)-(5) | (7)<br>Net Proceeds Per Share<br>(6)/(3) | (8)<br>Projected Total<br>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)<br>Month & Year  | (2)<br>Customer Deposits @ 2% | (3)<br>Customer Deposits @ 3% | (4)<br>Inactive Customer Deposits | (5)<br>Total Customer Deposits (2)+(3)+(4) | (6)<br>Interest Expense (2)*(2%/12) | (7)<br>Interest Expense (3)*(3%/12) | (8)<br>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)<br>Type of Issue | (2)<br>Date of Issue | (3)<br>Capitalization | For Bonds            |                      | For Stock            |                     | (8)<br>Issue Cost | (9)<br>Principal Amount | (10)<br>Other Assumptions  |
|----------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|-------------------------|--|
|          |                      |                      |                       | (4)<br>Interest Rate | (5)<br>Life in Years | (6)<br>No. of Shares | (7)<br>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)<br>Components                 | (12)<br>Percent of Total |
|-------------------------------|------------------------------------|--------------------------|
| 11                            | LONG TERM DEBT                     | 44.31%                   |
| 12                            | PREFERRED STOCK                    |                          |
| 13                            | COMMON EQUITY                      | 50.14%                   |
| 14                            | OTHER (EXPLAIN)<br>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<br>Current Rates | Projected Test Year<br>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<br>(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<br>(5)-(7)            | 93.7168%  |
| 9        | FEDERAL INCOME TAX RATE                             | 21.0000%  |
| 10       | FEDERAL INCOME TAX (8 X 9)                          | 19.6805%  |
| 11       | REVENUE EXPANSION FACTOR<br>(8)-(10)                | 74.0363%  |
| 12       | NET OPERATING INCOME MULTIPLIER<br>(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 PLANT IN SERVICE:

|                                  |  |
|----------------------------------|--|
| 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 CURRENT AND ACCRUED ASSETS:  
CASH:

|                                |  |
|--------------------------------|--|
| CUST. ACCTS. REC.- GAS:        | Small asset and liability balances that were estimated to not change materially were projected based on December 2025 actual balances. |
| 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 DEFERRED CHARGES

|   |   |
|---|---|
| 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 year8 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)<br>Effective Rate | (2)<br>Tax Basis (\$) | (3)<br>Total Amount (1 X 2) | (4)<br>Jurisdictional Factor | (5)<br>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

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

| Line No. | Type of Tax                | (1)<br>Effective Rate | (2)<br>Tax Basis<br>( \$ ) | (3)<br>Total Amount<br>(1 X 2) | (4)<br>Jurisdictional<br>Factor | (5)<br>Amount Charged to<br>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.

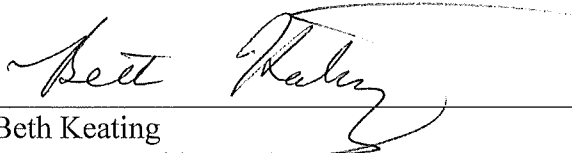
(E) Gross Receipts: Applied to revenues collected from the sales of gas.

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



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