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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”) H Schedules.

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

(Document 26 of 27)

Sincerely,

A handwritten signature in cursive script that reads 'Beth Keating'. The signature is written in black ink and is positioned above 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 H - COST OF SERVICE PROGRAM

WITNESS SPONSOR

- J. Taylor

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

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Calculation of Proposed Rates
Schedule A

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

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

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

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Proposed Rate Design
 Schedule B

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

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

Recap Schedules:

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

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

Recap Schedules:

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

Derivation Of Revenue Deficiency
Schedule D

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

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

Supporting Schedules: H-2 p.2-5

Recap Schedules: H-1 p.6

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Allocation of Rate Base to Customer Classes
Schedule F

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

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

Explanation: Fully allocated embedded
 cost of service study.

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

Development of Allocation Factors
 Schedule G

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

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

Explanation: Fully allocated embedded
 cost of service study.

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

Development of Allocation Factors
 Schedule G

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

Florida Public Service Commission

Explanation: Fully allocated embedded cost of service study.

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

Company: Florida City Gas

Docket No.: 20260026-GU

Development of Allocation Factors
Schedule G

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

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

Recap Schedules: H-2 p.2-4

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Total	Customer	Capacity	Commodity	Revenue
SUMMARY:					
1	ATTRITION	\$ -	\$ -	\$ -	\$ -
2	O&M	\$ 46,623,423	\$ 32,525,522	\$ 12,778,502	\$ 1,319,399
3	DEP.	\$ 24,294,467	\$ 11,611,147	\$ 12,683,321	\$ -
4	AMORTIZATION OF OTHER GAS PLANT	\$ 424,854	\$ -	\$ 424,854	\$ -
5	AMORTIZATION OF PROPERTY LOSS	\$ 721,895	\$ -	\$ 721,895	\$ -
6	AMORTIZATION OF LIMITED TERM INVESTMENT	\$ (1,124,591)	\$ -	\$ (1,124,591)	\$ -
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
8	AMORTIZATION OF CONVERSION COSTS	\$ -	\$ -	\$ -	\$ -
9	TOTAL TAXES OTHER THAN INCOME	\$ 10,190,264	\$ 5,785,279	\$ 6,319,493	\$ (1,914,508)
10	RETURN	\$ 61,694,517	\$ 30,022,414	\$ 31,602,991	\$ 69,112
11	INCOME TAXES	\$ 14,232,356	\$ 6,925,894	\$ 7,290,518	\$ 15,943
12	REVENUES CREDITED TO COST OF SERVICE	\$ (2,287,122)	\$ (2,287,122)	\$ -	\$ -
13	TOTAL COST	\$ 154,770,062	\$ 84,583,134	\$ 70,696,981	\$ 1,404,455
14	RATE BASE	\$ 742,412,954	\$ 361,280,552	\$ 380,300,734	\$ 831,669
KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
RATE BASE ITEMS(PLANT-ACC.DEP):					
15	381-382 METERS	\$ 72,991,954	\$ 72,991,954	\$ -	\$ -
16	383-384 HOUSE REGULATORS	\$ 9,943,119	\$ 9,943,119	\$ -	\$ -
17	385 INDUSTRIAL MEAS.& REG.EQ.	\$ 2,099,077	\$ -	\$ 2,099,077	\$ -
18	376 MAINS	\$ 301,272,714	\$ 91,101,469	\$ 210,171,245	\$ -
19	380 SERVICES	\$ 119,242,428	\$ 119,242,428	\$ -	\$ -
20	378 MEAS.& REG.STA.EQ.-GEN.	\$ 9,567,563	\$ -	\$ 9,567,563	\$ -
21	367 Transmission Mains	\$ -	\$ -	\$ -	\$ -
22	892 Maint. of Services O & M ITEMS	\$ 1,029,502	\$ 1,029,502	\$ -	\$ -
23	876 MEAS.& REG.STA.EQ.IND.	\$ 250,986	\$ -	\$ 250,986	\$ -
24	878 METER & HOUSE REG.	\$ 2,208,729	\$ 2,208,729	\$ -	\$ -
25	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	\$ -	\$ -	\$ -	\$ -
26	893 MAINT.OF METERS AND HOUSE REG.	\$ 670,568	\$ 670,568	\$ -	\$ -
27	874 MAINS AND SERVICES	\$ 5,011,442	\$ 2,558,768	\$ 2,452,673	\$ -
28	887 MAINT. OF MAINS	\$ 546,553	\$ 165,272	\$ 381,282	\$ -

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

Florida Public Service Commission

Explanation: Provide a fully allocated
embedded cost of service
study.Type of Data Shown:
Projected Test Year: 12/31/2027
Witness: J. Taylor

Company: Florida City Gas

Docket No.: 20260026-GU

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

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

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

Classification of Rate Base Accumulated Depreciation
 Schedule 1 2 of 2

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

Florida Public Service Commission

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

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

Company: Florida City Gas

Docket No.: 20260026-GU

Classification of Rate Base - Plant
 Schedule I 1 of 2

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

CERTIFICATE OF SERVICE

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

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