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April 22, 2014

***E-Portal***

Ms. Carlotta Stauffer, Clerk  
Office of the Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 140051-GU - 2014 depreciation study by Florida City Gas.**

Dear Ms. Stauffer:

Attached for filing, please find Florida City Gas's supplemental response to Staff's First Set of Data Requests, Data Request No. 3, in the referenced docket, including the additional spreadsheet attachment inadvertently omitted from the previous filing.

Thank you for your assistance in connection with this filing. If you have any questions whatsoever, please do not hesitate to let me know.

Sincerely,



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

MEK

**Florida City Gas 2014 Depreciation Study – Docket No. 140051-GU**  
Staff's First Set of Data Requests - Issued March 25, 2014

**DR 1-03**

Please provide the responses to this data request in Excel or Word format with formulas intact and unlocked, as applicable.

Rule 25-7.045(6)(g), F.A.C., requires a company to include numerical data of plant activity (gross additions, adjustments, retirements, and plant balance at end of year) as well as reserve activity (retirements, accruals for depreciation expense, salvage, cost of removal, adjustments, transfers and reclassifications and reserve balance at end of year) for each year of activity from the date of the last submitted study to the date of the present study. Please provide the above information for each account addressed in the 2014 Study.

**RESPONSE**

Please refer to attachment 2009 – 2013 FCG Plant & Reserve Activity and Cost of Removal.

Explanation of Columns for Plant Activity:

Beginning Balance: For 2009, this represents 2008 filed depreciation study balance. For each subsequent year, this represents the Ending Balance from the previous year.

Additions: This column represents cost added to plant investment.

Retirements: This column represents cost removed from plant investment due to assets that have been retired and/or reinstated.

Transfer in: This column represents assets transferred in from a different FERC utility account and/or AGL subsidiary company.

Transfer out: This column represents assets transferred out from a different FERC utility account and/or AGL subsidiary company.

Adjustments: This column represents cost adjustments on existing assets.

Note: The 2009 - 2013 data includes a column adjustment due to FERC reclassifications resulting from our review during the conversion from PeopleSoft to PowerPlant asset management system. These adjustments also include a summary entry to reflect transactions recorded on the general ledger and not reflected in the subsidiary ledger. These relate primarily to the timing of transactions.

Ending Balance: This column is calculated. This is a rollforward from Beginning Balance plus activity added during the year.

ProForma Adjustments: This column represents the ProForma Adjustment included in the 2014 depreciation study filing.

2013 Depreciation Study Ending Balance: This column represents the 2014 depreciation study filing.

## Explanation of Columns for Reserve Activity:

Beginning Balance:	For 2009, this represents 2008 filed depreciation study balance. For each subsequent year, this represents the Ending Balance from the previous year.
Reserve:	This column represents depreciation expense.
Retirements:	This column represents cost removed from plant investment due to assets that have been retired and/or reinstated.
Salvage:	This column represents proceeds received from the sale of an asset related to a retirement.
Transfers:	This column represents assets transferred in/out from a different FERC utility account and/or AGL subsidiary company.
Adjustments:	This column represents reserve adjustments on existing assets.  Note: The 2009 - 2013 data includes a column adjustment due to FERC reclassifications resulting from our review during the conversion from PeopleSoft to PowerPlant asset management system. These adjustments also include a summary entry to reflect transactions recorded on the general ledger and not reflected in the subsidiary ledger. These relate primarily to the timing of transactions.
Ending Balance:	This column is calculated. This is a rollforward from Beginning Balance plus activity added during the year.
ProForma Adjustments:	This column represents the ProForma Adjustment included in the 2014 depreciation study filing.
2013 Depreciation Study Ending Balance:	This column represents the 2014 depreciation study filing.

Florida City Gas  
2009 Plant and Reserve Activity

start_month	end_month	Account	Description	2009 PLANT ACTIVITY					2009 RESERVE ACTIVITY									
				Beginning Balance	Additions	Retirements	Transfers_in	Transfers_out	Adjustments	Ending Balance	Beginning Balance	Reserve	Retirements	Salvage	Transfers	Adjustments	Ending Balance	
		375.0	Total	742,836	22,484	(5,067)	-	-	6,434	766,687	267,421	16,733	(5,067)	-	-	(29,909)	249,178	
		376.1	Total	82,462,048	2,102,768	(326,061)	-	-	(2,482,518)	81,756,237	47,252,826	2,260,911	(326,061)	-	-	79,964	49,267,640	
		376.2	Total	57,118,756	4,594,357	(240,406)	-	-	3,253,426	64,726,134	18,677,833	1,780,808	(240,406)	-	-	(214,631)	20,003,605	
		378.0	Total	-	-	-	-	-	-	-	-	-	-	-	-	10,881	10,881	
		379.0	Total	5,766,845	256,570	-	-	-	287,125	6,310,540	2,458,819	180,956	-	-	-	51,788	2,691,561	
		380.1	Total	12,916,194	644,150	(1,784)	-	-	1,532,692	15,091,253	16,348,224	1,006,206	(1,784)	-	-	657,590	18,010,237	
		380.2	Total	33,927,240	2,794,832	(51,758)	-	-	(1,578,327)	35,091,988	13,359,569	1,281,785	(51,758)	-	-	204,718	14,794,315	
		381.1	Total	8,922,161	951,680	(3,252,581)	-	-	3,001,375	9,622,635	2,135,077	383,248	(3,252,581)	-	-	(45,139)	(779,395)	
		382.0	Total	3,155,080	2,024,559	(13,770)	-	-	(172)	5,165,698	1,457,651	113,491	(13,770)	-	-	(695,239)	862,134	
		382.1	Total	-	626,271	-	-	-	(0)	626,271	-	2,045	-	-	-	718,044	720,089	
		383.0	Total	2,497,833	362,472	(203,651)	-	-	(15,645)	2,641,009	1,148,470	111,177	(203,651)	-	-	(7,195)	1,048,801	
		384.0	Total	1,349,317	20,607	(9,634)	-	-	(12,524)	1,347,786	643,953	49,821	(9,634)	-	-	(5,168)	678,972	
		385.0	Total	3,186,398	124,997	-	-	-	(282,174)	3,029,221	1,387,642	94,723	-	-	-	(70,021)	1,412,343	
		387.0	Total	454,679	242,347	-	-	-	1,590	698,616	149,721	18,103	-	-	-	(4,252)	163,572	
		390.0	Total	2,329,578	-	-	-	-	24,193	2,353,771	1,007,542	58,844	-	-	-	558,425	1,624,811	
		391.1	Total	1,044,078	39,460	-	-	-	170,591	1,254,129	844,868	48,053	-	-	-	1,974,884	1,090,405	
		391.2	Total	1,799,537	430,137	(1,784,229)	-	-	1,309,456	1,754,902	574,772	554,982	(1,784,229)	-	-	1,314,321	659,826	
		391.3	Total	7,953,286	924,883	(1,651)	-	-	(1,583,388)	7,293,130	3,668,846	1,104,062	(1,651)	-	-	(2,496,271)	2,274,987	
		392.0	Total	2,837,973	439,356	(179,584)	-	(18,503)	304,730	3,383,972	1,213,233	52,279	(179,584)	-	11,024	37,889	1,134,842	
		393.0	Total	7,422	-	-	-	-	-	7,422	3,859	267	-	-	-	1,290	5,416	
		394.0	Total	955,530	354,528	-	-	-	(23,482)	1,286,576	571,407	73,622	-	-	-	39,512	684,540	
		395.0	Total	4,034	-	-	-	-	-	4,034	3,243	161	-	-	-	9,198	12,602	
		396.0	Total	-	21,948	-	-	-	-	21,948	-	410	-	-	-	34,198	34,609	
		397.0	Total	1,118,685	59,360	-	-	-	1,013	1,179,058	1,025,834	80,491	-	-	-	(4,025)	1,102,301	
		398.0	Total	436,048	-	-	-	-	69,068	505,116	143,896	32,144	-	-	-	(44,309)	131,731	
		Grand Total		230,985,558	17,037,766	(6,070,174)	-	(18,503)	3,983,465	245,918,113	114,344,706	9,305,305	(6,070,174)	-	11,024	299,140	117,890,002	
<b>Non-Depreciable Plant</b>																		
		FERC #	Description															
		374.1	Land - DP	72,437						72,437	-						-	
		374.3	Right of Way - DP	11,132						11,132	-						-	
		389.0	Land & Rights - GP	335,773						335,773	(184)						(184)	
		302.0	Fran & Cons - DPR	325,164						325,164	139,104						148,560	
		303.0	Misc Intg Pnt - Depreciable	25,522						25,522	21,251						21,251	
		374.0	Land & Land Rights - DP	-						-	-						-	
			CJAC	(693,730)						(760,678)	-						-	
			CWIP	12,388,732						8,541,072								
			ARO	-						-	(21,346,993)						(19,967,249)	
			RWIP	-						-	(968,290)						(1,864,305)	
			Amort Adjustment	-						-	-						(15,352)	
				<u>12,465,030</u>						<u>8,550,421</u>	<u>(22,155,112)</u>						<u>(21,477,278)</u>	
<b>Non Regulated Plant</b>																		
		FERC #	Description															
		376.0	Mains	165,597						165,597	40,973						40,973	
		387.0	Other Equipment	16,039						16,039	10,601						10,601	
			CWIP	12,705						3,600								
				<u>194,341</u>						<u>185,236</u>	<u>51,574</u>						<u>51,574</u>	
		TOTAL PLANT		<u>243,644,929</u>						<u>254,653,770</u>	<u>92,241,168</u>						<u>96,464,297</u>	
		GL Balance		244,013,608						254,653,770	92,615,553						96,464,298	
		Variance		368,679						(0)	374,384						0	
		NET PPE									<u>151,398,055</u>						<u>158,189,472</u>	

Florida City Gas  
2010 Plant and Reserve Activity

start_month	end_month	Account	Description	2010 PLANT ACTIVITY						2010 RESERVE ACTIVITY							
				Beginning Balance	Additions	Retirements	Transfers_in	Transfers_out	Adjustments	Ending Balance	Beginning Balance	Reserve	Retirements	Salvage	Transfers	Adjustments	Ending Balance
				766,887	18,822	(177,884)	-	-	-	607,824	249,178	20,089	(177,884)	-	-	-	91,583
375.0	Total			81,756,237	2,086,187	-	-	-	(207,411)	83,635,014	49,287,640	2,652,116	-	-	71,727	-	51,991,485
376.1	Total			64,726,134	3,472,180	(101,881)	-	-	-	68,096,412	20,003,605	2,093,616	(101,881)	-	-	-	21,995,339
376.2	Total										10,881	-	-	-	-	-	10,881
378.0	Total			6,310,540	2,774	(533)	-	-	-	6,312,782	2,691,561	233,053	(533)	-	-	-	2,924,082
379.0	Total			15,091,253	72,896	(144,869)	-	-	-	15,019,080	18,010,237	973,779	(144,869)	-	-	-	18,839,147
380.1	Total			35,091,986	1,729,712	(47,110)	-	-	-	36,774,589	14,794,315	1,432,788	(47,110)	-	-	-	16,178,983
380.2	Total			9,622,635	3,477,117	(3,292,255)	-	-	(2,947,214)	6,860,283	(779,395)	336,901	(3,292,255)	-	-	-	(3,734,749)
381.1	Total			5,165,698	774,266	(16,568)	-	-	-	6,703,019	862,134	291,914	(16,568)	-	-	-	1,137,380
382.0	Total			626,271	6,076,748	-	-	-	0	6,703,019	720,089	419,247	-	-	-	-	1,139,336
382.1	Total			2,641,009	422,757	(49,496)	-	-	-	3,014,269	1,048,801	159,303	(49,496)	-	-	-	1,158,608
383.0	Total			1,347,766	89,951	(373)	-	-	-	1,437,344	678,972	37,894	(373)	-	-	-	716,494
384.0	Total			3,029,221	8,001	-	-	-	-	3,037,223	1,412,343	109,078	-	-	-	-	1,521,421
385.0	Total			698,616	4,921	-	-	-	-	703,538	163,572	40,784	-	-	-	-	204,355
387.0	Total			2,353,771	66,470	(861,652)	-	-	-	1,560,589	1,624,811	53,443	(861,652)	-	-	-	261,899
391.1	Total			1,254,129	8,394	(865,909)	-	-	-	376,613	1,090,465	77,402	(865,909)	-	-	-	478,384
391.2	Total			1,754,902	44,485	(50,897)	-	-	-	1,748,690	659,826	(130,746)	(50,697)	-	-	-	1,617,944
391.3	Total			7,293,130	278,983	-	17,633	-	-	7,572,113	2,274,987	(44,564)	-	-	-	-	2,230,423
392.0	Total			3,383,972	224,369	(308,039)	-	-	-	3,317,934	1,134,842	150,722	(308,039)	6,929	-	-	984,454
393.0	Total			7,422	-	-	-	-	-	7,422	5,416	327	-	-	-	-	5,743
394.0	Total			1,286,576	150,184	(7,188)	-	-	-	1,429,572	684,540	93,213	(7,188)	-	-	-	770,566
395.0	Total			4,034	-	-	-	-	-	4,034	12,602	161	-	-	-	-	12,764
396.0	Total			21,948	-	-	-	-	-	21,948	34,609	2,376	(170,579)	-	-	-	36,984
397.0	Total			1,179,058	-	(170,579)	-	-	-	1,008,479	1,102,301	113,190	(4,749)	-	-	-	1,107,621
398.0	Total			505,116	21,388	(4,749)	207,411	-	-	729,146	131,731	35,759	-	5,842	71,727	-	168,583
398.0	Total			245,918,113	19,032,364	(6,119,582)	225,043	-	(3,154,625)	255,901,314	117,890,002	9,151,748	(6,119,582)	-	-	-	121,006,666
<b>Grand Total</b>																	
<b>Non-Depreciable Plant</b>																	
FERC #		Description															
374.1		Land - DP		72,437				72,437		-							-
374.3		Right of Way - DP		11,132				11,132									(184)
389.0		Land & Rights - GP		335,773				335,773		(184)							156,565
302.0		Fran & Cons - DPR		325,164				325,164		148,560							21,251
303.0		Misc Inttg Plt - Depreciable		25,522				25,522		21,251							-
374.0		Land & Land Rights - DP								-							-
		CIAC		(760,678)				(979,739)									
		CWIP		8,541,072				7,264,807									(20,580,885)
		ARO								(19,967,249)							(2,240,230)
		RWIP								(1,664,305)							(14,255)
		Amort Adjustment								(15,352)							
				<u>8,550,421</u>				<u>7,055,095</u>		<u>(21,477,278)</u>							<u>(22,857,738)</u>
<b>Non Regulated Plant</b>																	
FERC #		Description															
376.0		Mains		165,597				165,597		40,973							40,973
387.0		Other Equipment		16,039				16,039		10,601							10,601
		CWIP		3,600				3,600									
				<u>185,236</u>				<u>185,236</u>		<u>51,574</u>							<u>51,574</u>
<b>TOTAL PLANT</b>				<u>254,653,770</u>				<u>253,141,645</u>		<u>96,464,297</u>							<u>98,400,502</u>
<b>GL Balance</b>				254,653,770				263,141,645		96,464,298							98,400,502
<b>Variance</b>				(0)				(0)		0							(0)
<b>NET PPE</b>								0		<b>158,189,472</b>							<b>164,741,143</b>

Florida City Gas  
2011 Plant and Reserve Activity

start_month	end_month	company	Account	Description	2011 PLANT ACTIVITY							2011 RESERVE ACTIVITY						
					Beginning Balance	Additions	Retirements	Transfers_in	Transfers_out	Adjustments	Ending Balance	Beginning Balance	Reserve	Retirements	Salvage	Transfers	Adjustments	End. Balance
<b>Grand Total</b>					265,901,314	13,194,203	(1,064,356)	-	-	278,358	268,309,517	121,006,686	10,526,449	(1,064,356)	-	-	(269,239)	130,189,521
<b>Non-Depreciable Plant</b>																		
				FERC # Description														
				374.1 Land - DP	72,437						72,437	-						-
				374.3 Right of Way - DP	11,132						11,132	-						-
				389.0 Land & Rights - GP	335,773						335,773	(184)						(184)
				302.0 Fran & Cons - DPR	325,164						325,164	156,565						166,321
				303.0 Misc Intg Plt - Depreciable	25,522						25,522	21,251						22,283
				374.0 Land & Land Rights - DP	-						-	-						-
				CIAC	(979,739)						(1,154,283)	-						-
				CWIP	7,264,507						5,583,351							(22,204,208)
				ARO								(20,580,885)						(3,076,366)
				RWIP								(2,240,230)						(13,159)
				Amort Adjustment								(14,255)						(25,105,313)
					<u>7,055,095</u>						<u>5,199,095</u>	<u>(22,657,738)</u>						
<b>Non Regulated Plant</b>																		
				FERC # Description														
				376.0 Mains	165,597						174,908	40,973						76,101
				387.0 Other Equipment	16,039						16,039	10,601						11,323
				CWIP	3,600						(3,808)							-
					<u>185,236</u>						<u>187,139</u>	<u>51,574</u>						<u>87,424</u>
				TOTAL PLANT	<u>263,141,645</u>						<u>273,695,751</u>	<u>98,400,502</u>						<u>105,181,632</u>
				GL Balance	263,141,645						273,695,751	98,400,502						105,181,632
				Variance	(0)					(0)	0	0						0
				NET PPE								164,741,143						168,514,119

Florida City Gas  
2012 Plant and Reserve Activity

start month	end month	Account	Description	2012 PLANT Activity						2012 RESERVE Activity								
				Beginning Balance	Additions	Retirements	Transfers in	Transfers out	Adjustments	Ending Balance	Beginning Balance	Reserve	Retirements	Salvage	Transfers	Adjustments	Ending Balance	
				607,824	-	-	-	-	-	(10,883)	607,824	135,794	15,196	-	-	-	-	150,990
		375.0 Total		85,902,724	1,224,015	(1,935,170)	-	-	-	-	85,180,587	53,896,381	2,594,179	(1,935,170)	-	460	-	54,555,849
		376.1 Total		71,648,275	2,884,224	(109,048)	-	-	-	-	74,423,451	24,326,230	2,206,186	(109,048)	-	-	-	26,423,368
		376.2 Total		158,524	-	-	-	-	-	-	158,524	11,323	10,621	-	-	-	-	21,944
		378.0 Total		6,332,396	-	629	-	-	-	-	6,333,025	3,132,649	209,009	-	-	-	-	3,341,658
		379.0 Total		15,022,863	118,854	(393,335)	-	-	-	-	14,748,482	19,618,350	1,037,994	(393,335)	-	-	-	20,282,999
		380.1 Total		38,854,463	2,573,434	(97,205)	-	-	-	-	41,070,692	17,388,785	1,588,963	(97,205)	-	-	-	18,880,543
		380.2 Total		9,282,652	1,823,866	1,455,079	-	-	-	-	12,561,597	(2,097,130)	724,464	1,455,079	-	-	-	82,413
		381.1 Total		5,929,662	20,952	(78)	-	-	-	-	5,950,535	1,405,173	267,327	-	-	-	-	1,672,422
		382.0 Total		6,703,019	19,509	-	-	-	-	-	6,722,529	1,588,438	449,515	-	-	-	-	2,038,054
		382.1 Total		3,117,956	337,059	(19,183)	-	-	-	-	3,435,832	1,257,758	164,388	-	-	-	-	1,402,961
		383.0 Total		1,453,184	-	-	-	-	-	-	1,450,898	763,396	46,611	(19,183)	-	-	-	809,998
		384.0 Total		3,037,229	10,691	-	-	-	-	-	3,047,920	1,624,789	103,409	-	-	-	-	1,728,198
		385.0 Total		703,804	75	-	-	-	-	-	703,879	236,468	31,673	-	-	-	-	288,141
		390.0 Total		3,987,746	466,379	-	-	-	-	-	4,454,126	355,617	101,485	-	-	-	-	457,102
		391.1 Total		376,613	-	-	-	-	-	-	376,613	200,781	23,376	-	-	-	-	224,157
		391.2 Total		2,014,688	26,418	-	-	-	-	-	2,041,106	1,072,793	179,150	-	-	-	-	1,251,943
		391.3 Total		8,398,028	80,760	-	-	-	-	-	8,478,788	3,113,925	620,469	-	-	-	-	3,734,395
		392.0 Total		1,708,164	94,451	(221,831)	-	-	-	-	1,580,784	(51,634)	124,763	(221,831)	35,785	-	-	(112,927)
		393.0 Total		-	-	-	-	-	-	-	2,922	686	117	-	-	-	-	803
		394.0 Total		1,497,997	52,241	-	-	-	-	-	1,550,238	825,693	100,748	-	-	-	-	926,441
		395.0 Total		4,034	-	-	-	-	-	-	4,034	3,754	161	-	-	-	-	3,915
		396.0 Total		21,948	-	-	-	-	-	-	21,948	(663)	1,646	-	-	-	-	983
		397.0 Total		1,008,819	-	-	-	-	-	-	1,008,819	1,128,694	83,732	-	-	-	-	1,212,426
		398.0 Total		793,981	8,139	-	-	-	-	-	803,121	261,479	52,500	-	-	-	-	313,979
		Grand Total		268,309,517	9,740,812	(1,320,771)	-	-	-	(10,883)	276,718,675	130,199,521	10,737,761	(1,320,771)	35,785	460	(1)	139,652,755
<b>Non-Depreciable Plant</b>																		
		FERC #	Description															
		374.1	Land - DP	72,437							72,437	-	-	-	-	-	-	-
		374.3	Right of Way - DP	11,132							11,132	-	-	-	-	-	-	-
		383.0	Land & Rights - GP	335,773							341,051	(184)	-	-	-	-	-	(184)
		302.0	Fran & Cons - DPR	325,164							325,164	166,321	-	-	-	-	-	175,968
		303.0	Misc Intg Pnt - Depreciable	25,522							25,522	22,283	-	-	-	-	-	22,309
		374.0	Land & Land Rights - DP	-							-	-	-	-	-	-	-	-
		CIAC		(1,154,283)							(1,224,123)	-	-	-	-	-	-	-
		CWIP		5,583,351							18,645,561	(22,204,208)	-	-	-	-	-	(26,340,610)
		ARO		-							-	(3,076,366)	-	-	-	-	-	(4,009,154)
		RWIP		-							-	(13,159)	-	-	-	-	-	(12,062)
		Amort Adjustment		-							-	(13,159)	-	-	-	-	-	(12,062)
				5,199,065							18,196,743	(25,105,313)	-	-	-	-	-	(28,163,734)
<b>Non Regulated Plant</b>																		
		FERC #	Description															
		376.0	Mains	174,598							169,398	76,101	-	-	-	-	-	81,247
		387.0	Other Equipment	16,039							16,039	11,323	-	-	-	-	-	12,045
		CWIP		(3,806)							1,620	-	-	-	-	-	-	93,292
				187,139							187,057	87,424	-	-	-	-	-	
		TOTAL PLANT		273,695,751							295,102,475	105,181,632	-	-	-	-	-	110,582,313
		GL Balance		273,695,751							295,102,475	105,181,632	-	-	-	-	-	110,582,314
		Variance	(0)								0	0	-	-	-	-	-	1
		NET PPE									168,514,119							184,520,162





RWIP Allocation to Reserve Accounts  
RWIP Balances as of 12/31/2013

Utility Account	RWIP Balance
376.1 - Mains - Other Than Plastic <sup>1</sup>	734,085.83
376.2 - Mains - Plastic <sup>1</sup>	599,822.00
380.1 - Services Other Than Plastic <sup>2</sup>	917,708.38
380.2 - Services Plastic <sup>2</sup>	2,725,295.02
381.0 - Meters	164,316.38
383 - House Regulators	13,270.19
394 - Tools, Shop, Garage Equipment	756.68
387 - Other Equipment	5,517.68
<b>Total</b>	<b>5,160,772.16</b>
Balance Sheet	5,160,772.16
Difference	-

<sup>1</sup>Breakout of Distribution Mains between 376.1 - Steel and 376.2 - Plastic

Total RWIP Balance - Distribution Mains		1,333,907.83
Utility Account	Cost Balance	Percent of Total Cost (RWIP Allocation %)
376.1 - Mains - Other Than Plastic	93,645,336	55.03%
376.2 - Mains - Plastic	76,531,571	44.97%
<b>Total</b>	<b>170,176,907</b>	

<sup>2</sup>Breakout of Services between 380.1 - Steel and 380.2 - Plastic

Total RWIP Balance - Services		3,643,003.40
Utility Account	Cost Balance	Percent of Total Cost (RWIP Allocation %)
380.1 - Services Other Than Plastic	14,834,212	25.19%

380.2 - Services Plastic	44,052,779	74.81%
Total	58,886,991	

Balance	Allocated RWIP
Adjustment	
59.99	734,085.83
(59.99)	599,822.00
	1,333,907.83

Allocated RWIP 917,708.38
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2,725,295.02
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3,643,003.40
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Report ID: BAL13M\_B  
Layout ID: FA\_BALANCE\_SHEET\_COMPARATIVE\_13MTHS

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**Property, Plant & Equipment**

100100	Utility Plant in Service
100110	Completed Constr Not Clssfd
	<b>Regulated Assets</b>
100120	Utility Construction WIP
100121	Utility Cap Payroll Accrued
100123	Utility CWIP Accrual
	<b>Regulated Capital Projects</b>
101000	Contribution for Constr-Res
101120	Contribution for DOT
101130	Contrib for Reloc of Facil
	<b>Contribution in Aid of Const</b>
100200	Accum Depr Utility Plant
100205	Accum Depr Utility Plant - ARO
100210	Accum Depr Utility Trans Eq
100220	Utility Retirement WIP
100231	Reserve for Amort Adjustment
	<b>Accumulated Depr - Regulated</b>
	<b>Total Regulated Assets-Net</b>
113100	Nonutility Plant in Service
115010	Rental Property
	<b>Nonregulated Assets</b>
113120	Nonutility Construction WIP
113121	Nonutility Cap Payroll Accrued
	<b>Nonregulated Capital Projects</b>
113200	Accum Depr Nonutility Plant
	<b>Accumulated Depr - Nonregulated</b>
	<b>Total Nonregulated Assets-Net</b>
	<b>Total Property Plant &amp; Equipment</b>

Florida City Gas  
 Period 12 - 2013-12-01  
 2013-12-31

December-08	December-09	December-10
232,124,264.55	246,688,140.31	256,671,341.07
0.00	0.00	0.00
<b>232,124,264.55</b>	<b>246,688,140.31</b>	<b>256,671,341.07</b>
12,380,544.81	8,516,038.92	7,243,411.82
8,187.13	25,032.93	21,395.02
0.00	0.00	0.00
<b>12,388,731.94</b>	<b>8,541,071.85</b>	<b>7,264,806.84</b>
-6,395.00	-7,375.00	-7,375.00
0.00	-3,217.84	-30,963.56
-687,334.58	-750,085.42	-941,400.19
<b>-693,729.58</b>	<b>-760,678.26</b>	<b>-979,738.75</b>
-114,704,320.46	-117,993,327.82	-121,236,368.50
21,346,993.00	19,967,249.00	20,580,885.00
-174,941.58	-66,302.14	52,069.82
968,289.93	1,664,304.69	2,240,230.02
0.00	15,352.00	14,255.44
<b>-92,563,979.11</b>	<b>-96,412,724.26</b>	<b>-98,348,928.22</b>
<b>151,255,287.80</b>	<b>158,055,809.63</b>	<b>164,607,480.94</b>
181,553.79	181,553.79	181,553.79
81.77	81.77	81.77
<b>181,635.56</b>	<b>181,635.56</b>	<b>181,635.56</b>
0.00	0.00	0.00
12,705.10	3,600.18	3,600.18
<b>12,705.10</b>	<b>3,600.18</b>	<b>3,600.18</b>
-51,573.45	-51,573.45	-51,573.45
<b>-51,573.45</b>	<b>-51,573.45</b>	<b>-51,573.45</b>
<b>142,767.21</b>	<b>133,662.29</b>	<b>133,662.29</b>
<b>151,398,055.01</b>	<b>158,189,471.92</b>	<b>164,741,143.23</b>

December-11	December-12	December-13
269,079,544.34	277,493,980.71	293,126,893.03
0.00	0.00	1,717,341.64
<b>269,079,544.34</b>	<b>277,493,980.71</b>	<b>294,844,234.67</b>
5,561,900.26	18,647,876.73	18,930,683.59
21,450.46	-2,315.97	1,815.15
0.00	0.00	360,291.40
<b>5,583,350.72</b>	<b>18,645,560.76</b>	<b>19,292,790.14</b>
-12,190.80	-15,194.70	0.00
-30,963.56	-30,963.56	0.00
-1,111,128.46	-1,177,964.36	0.00
<b>-1,154,282.82</b>	<b>-1,224,122.62</b>	<b>0.00</b>
-130,216,356.89	-139,850,848.75	-151,211,145.90
22,204,208.00	25,340,610.00	25,074,247.00
-171,584.06	0.00	0.00
3,076,365.89	4,009,154.08	5,160,772.16
13,158.88	12,062.32	0.00
<b>-105,094,208.18</b>	<b>-110,489,022.35</b>	<b>-120,976,126.74</b>
<b>168,414,404.06</b>	<b>184,426,396.50</b>	<b>193,160,898.07</b>
190,864.26	185,436.37	185,436.37
81.77	0.00	0.00
<b>190,946.03</b>	<b>185,436.37</b>	<b>185,436.37</b>
-7,407.81	-1,979.92	851.61
3,600.18	3,600.18	0.00
<b>-3,807.63</b>	<b>1,620.26</b>	<b>851.61</b>
-87,423.74	-93,291.26	-99,095.01
<b>-87,423.74</b>	<b>-93,291.26</b>	<b>-99,095.01</b>
<b>99,714.66</b>	<b>93,765.37</b>	<b>87,192.97</b>
<b>168,514,118.72</b>	<b>184,520,161.87</b>	<b>193,248,091.04</b>