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Admitted in Pennsylvania

May 31, 2022

*VIA ELECTRONIC FILING*

Mr. Adam J. Teitzman  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

**Re: In re: Petition by Florida City Gas for Base Rate Increase**  
**Docket No. 20220069-GU**

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Dear Mr. Teitzman:

Enclosed for filing on behalf of Florida City Gas (“FCG”) in the above-referenced docket is FCG’s Petition for Base Rate Increase, together with supporting testimonies, exhibits, and Minimum Filing Requirements. This filing includes the following documents:

1. Petition for Base Rate Increase
2. Direct Testimony of Kurt S. Howard and Exhibit KSH-1
3. Direct Testimony of Mark Campbell and Exhibits MC-1 through MC-6
4. Direct Testimony of Liz Fuentes and Exhibits LF-1 through LF-6
5. Direct Testimony of Tara DuBose and Exhibits TBD-1 through TBD-6
6. Direct Testimony of Jennifer Nelson and Exhibits JEN-1 through JEN-10
7. Direct Testimony of Ned Allis and Exhibits NWA-1 (2022 Depreciation Study) through NWA-5
8. Minimum Filing Requirements, Schedule A
9. Minimum Filing Requirements, Schedule B
10. Minimum Filing Requirements, Schedule C

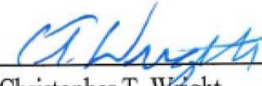
11. Minimum Filing Requirements, Schedule D
12. Minimum Filing Requirements, Schedule E
13. Minimum Filing Requirements, Schedule G
14. Minimum Filing Requirements, Schedule H
15. Minimum Filing Requirements, Schedule I

FCG is not seeking interim rate relief and, therefore, is not providing Minimum Filing Requirements, Schedule F. Each of the above-referenced documents are being separately filed in this docket.

Please note that certain Minimum Filing Requirements contain confidential information and data, which has been redacted and will be provided with a Request for Confidential Classification filed under separate cover.

If you or your staff have any question regarding this filing, please contact me at (561) 691-7144.

Respectfully submitted,

  
\_\_\_\_\_  
Christopher T. Wright  
Authorized House Counsel No. 1007055

Enclosed: [Document 9 of 15]

**CERTIFICATE OF SERVICE**

20220069-GU

**I HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by electronic mail this 31st day of May 2022 to the following parties:

<p>Ashley Weisenfeld Walt Trierweiler Florida Public Service Commission Office of the General Counsel 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 <a href="mailto:awaisenf@psc.state.fl.us">awaisenf@psc.state.fl.us</a> <a href="mailto:wtrierwe@psc.state.fl.us">wtrierwe@psc.state.fl.us</a></p> <p><i>For Commission Staff</i></p>	<p>Office of Public Counsel Richard Gentry Patricia A. Christensen c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 <a href="mailto:Gentry.richard@leg.state.fl.us">Gentry.richard@leg.state.fl.us</a> <a href="mailto:christensen.patty@leg.state.fl.us">christensen.patty@leg.state.fl.us</a></p> <p><i>For Office of Public Counsel</i></p>
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*s/ Christopher T. Wright* \_\_\_\_\_

Christopher T. Wright  
Fla. Auth. House Counsel No. 1017875  
Florida Power & Light Company  
700 Universe Boulevard (JB/LAW)  
Juno Beach, Florida 33408

*Attorney for Florida City Gas*

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Assets	(1) Dec-20	(2) Jan-21	(3) Feb-21	(4) Mar-21	(5) Apr-21	(6) May-21	(7) Jun-21	(8) Jul-21	(9) Aug-21	(10) Sep-21	(11) Oct-21	(12) Nov-21	(13) Dec-21	13 Month Average	Reference
1	TOTAL PLANT IN SERVICE	527,039,151	528,110,561	521,944,930	523,414,231	532,981,874	535,490,548	546,577,698	551,995,828	554,435,045	556,385,766	557,682,569	561,877,704	564,697,274	\$543,279,475	RATE BASE
2	CWIP	31,684,402	32,239,317	33,620,606	33,672,356	25,769,312	25,795,972	25,281,387	22,920,548	23,532,007	23,256,479	25,320,375	23,773,693	31,968,305	27,602,674	RATE BASE
3	GROSS UTILITY PLANT	558,723,553	560,349,877	555,565,536	557,086,586	558,751,186	561,286,520	571,859,084	574,916,376	577,967,052	579,642,245	583,002,944	585,651,398	596,665,579	570,882,149	
4	ACCUM. PROVISION FOR DEPR.	(201,614,270)	(202,869,640)	(195,161,975)	(195,142,624)	(195,132,203)	(195,638,325)	(196,563,103)	(197,410,291)	(199,593,351)	(200,703,504)	(201,955,939)	(202,976,560)	(202,913,016)	(199,051,908)	RATE BASE
5	NET PLANT	357,109,283	357,480,237	360,403,561	361,943,962	363,618,983	365,648,195	375,295,981	377,506,086	378,373,701	378,938,741	381,047,004	382,674,838	393,752,563	371,830,241	
6	INVESTMENT IN SUBSIDIARY CO.	-	-	-	-	-	-	-	-	-	-	20,000,000	20,000,000	-	3,076,923	NON-UTILITY
7	OTHER SPECIAL FUNDS	54,339	54,339	54,339	54,341	54,341	54,341	54,342	54,342	54,342	54,344	54,344	54,344	54,345	54,342	NON-UTILITY
8	TOTAL PROPERTY & INVEST.	54,339	54,339	54,339	54,341	54,341	54,341	54,342	54,342	54,342	54,344	20,054,344	20,054,344	54,345	3,131,265	
9	CASH	3,627,210	2,669,373	2,529,524	2,016,531	2,282,443	1,765,083	2,250,558	(1,323,871)	3,057,637	4,899,519	2,447,999	(543,230)	2,350,819	2,156,123	WORKING CAP.
10	TEMP CASH INVESTMENTS	3,640,842	1,766,209	2,698,011	2,498,835	2,368,735	2,768,212	4,016,719	6,099,679	4,362,478	10,158,943	11,707,482	13,351,257	4,929,690	5,412,853	WORKING CAP.
11	CUST. ACCTS. REC.-GAS	13,523,313	13,975,689	13,764,998	11,835,412	13,031,989	13,273,368	7,505,705	13,242,735	12,455,930	12,738,535	13,165,587	12,888,787	13,181,708	12,660,289	WORKING CAP.
12	OTHER ACCTS RECEIVABLE	1,885	99	(502,509)	(1,266)	7,519	(3,284)	(25,101)	422,469	(6,181)	(399)	183,206	117,969	109,502	23,378	WORKING CAP.
13	ACCUM. PROV. UNCOLLECT. ACCTS.	(1,135,381)	(1,323,447)	(794,590)	(832,714)	(788,102)	(865,500)	(879,815)	(873,758)	(811,947)	(849,551)	(883,358)	(881,531)	(793,103)	(900,984)	WORKING CAP.
14	RECEIVABLE ASSOC. COMPANIES	282,537	1,886	23,220	105,078	34,617	53,852	23,880	68,913	56,096	42,414	354,508	52,683	(1,604)	84,468	WORKING CAP.
15	PLANT & OPER.MATERIAL & SUPPL.	13,791	13,791	13,791	13,791	13,791	13,791	13,727	13,727	13,727	13,727	13,727	13,727	13,727	13,757	WORKING CAP.
16	STORES EXPENSE	214,888	282,701	305,730	376,976	376,677	361,689	405,944	388,227	418,675	415,078	419,347	437,823	440,505	372,635	WORKING CAP.
17	PREPAYMENTS	11,652,484	11,744,258	11,890,242	11,595,335	11,784,072	11,659,168	11,506,009	11,439,856	11,261,681	11,134,834	11,054,564	11,101,543	11,390,778	11,478,063	WORKING CAP.
18	ACCRUED REVENUES	152,419	146,492	231,816	1,631,387	-	-	4,883,805	(129,541)	(379,762)	(351,689)	(298,373)	285,757	614,434	510,596	WORKING CAP.
19	TOTAL CURR.& ACCR. ASSETS	31,973,989	29,277,051	30,160,232	29,239,364	29,111,740	29,026,379	29,701,429	29,199,437	30,428,335	38,201,411	38,164,689	36,824,785	32,236,456	31,811,177	
20	FAS109 REGULATORY ASSET	426,942	426,942	426,942	374,885	374,885	374,885	316,158	316,158	316,158	255,807	255,807	255,807	213,471	333,450	CAP. STRUCTURE
21	OTHER REG ASSETS	16,127,698	15,847,773	16,626,335	16,973,457	16,166,565	15,825,870	15,301,503	15,291,237	14,878,701	7,934,368	7,960,627	9,890,096	11,099,412	13,840,280	WORKING CAP.
22	OTHER DEFERRED DEBITS	2,355,360	2,437,644	2,519,927	2,602,210	2,684,493	2,766,776	2,849,059	2,931,342	3,004,125	3,086,408	3,168,691	3,149,829	3,106,032	2,820,146	WORKING CAP.
23	LOSS ON REACQUIRED DEBT	578,739	565,878	553,017	540,156	527,295	514,434	501,574	488,713	475,852	462,991	450,130	437,269	424,408	501,574	CAP. STRUCTURE
24	ACCUM DEF INC TAX DB	6,057,546	6,122,322	6,013,823	5,614,009	5,650,258	5,689,014	7,771,725	7,788,088	7,759,049	7,788,523	7,812,893	7,821,533	7,791,878	6,898,512	CAP. STRUCTURE
25	TOTAL DEFERRED CHARGES	25,546,285	25,400,559	26,140,044	26,104,717	25,403,497	25,170,979	26,740,019	26,815,537	26,433,885	19,528,097	19,648,148	21,554,534	22,635,202	24,393,962	
26	TOTAL ASSETS	414,683,896	412,212,185	416,758,176	417,342,384	418,188,560	419,899,894	431,791,771	433,575,402	435,290,263	436,722,592	458,914,185	461,108,500	448,678,566	431,166,644	

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average balance sheets by primary account for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Capitalization & Liabilities	(1) Dec-20	(2) Jan-21	(3) Feb-21	(4) Mar-21	(5) Apr-21	(6) May-21	(7) Jun-21	(8) Jul-21	(9) Aug-21	(10) Sep-21	(11) Oct-21	(12) Nov-21	(13) Dec-21	13 Month Average	Reference
1	MISCELLANEOUS PAID IN CAPITAL	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	CAP. STRUCTURE
2	UNAPPROP RETAINED EARNINGS	(11,602,366)	(12,770,994)	(14,197,039)	(15,529,718)	(16,669,706)	(17,754,176)	(18,722,991)	(19,925,181)	(21,082,490)	(22,194,243)	(23,348,964)	(24,884,106)	(26,225,455)	(27,300,572)	CAP. STRUCTURE
3	TOTAL STOCKHOLDERS EQUITY	(162,983,010)	(164,151,638)	(165,577,683)	(166,910,362)	(168,050,350)	(169,134,820)	(170,103,635)	(171,305,825)	(172,463,134)	(173,574,887)	(174,729,608)	(176,264,750)	(177,606,099)	(178,681,216)	
4	FM BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	ADVANCES FROM ASSOCIATED COMPANIE	(80,000,000)	(170,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(95,000,000)	(95,000,000)	(170,625,000)	(96,201,923)	CAP. STRUCTURE
6	OTHER LT DEBT	-	-	-	-	-	-	(8,237,200)	(8,237,200)	(8,149,916)	(8,106,063)	(8,062,070)	(8,017,936)	(7,973,660)	(4,368,004)	CAP. STRUCTURE
7	TOTAL LONG TERM DEBT	(80,000,000)	(170,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(80,000,000)	(88,237,200)	(88,237,200)	(88,149,916)	(88,106,063)	(103,062,070)	(103,017,936)	(178,598,660)	(100,569,927)	
8	NOTES PAYABLE	(90,000,000)	-	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(90,000,000)	(95,000,000)	(95,000,000)	(24,375,000)	(78,798,077)	CAP. STRUCTURE
9	ACCOUNTS PAYABLE	(11,944,556)	(7,252,570)	(8,545,382)	(8,824,889)	(8,290,705)	(7,686,191)	(7,229,521)	(8,153,093)	(7,403,879)	(8,001,143)	(8,230,131)	(9,325,417)	(10,324,043)	(8,554,732)	WORKING CAP.
10	ACCOUNTS PAY. ASSOC. CO.	(2,448,401)	(2,248,685)	(2,640,469)	(2,252,125)	(1,737,376)	(1,696,678)	(2,662,421)	(1,651,271)	(2,537,036)	(2,632,057)	(1,891,309)	(3,008,802)	(2,736,398)	(2,318,695)	WORKING CAP.
11	CUSTOMER DEPOSITS	(3,468,498)	(3,494,212)	(3,528,348)	(3,586,499)	(3,518,079)	(3,533,383)	(3,578,809)	(3,615,990)	(3,638,209)	(3,665,205)	(3,713,143)	(3,773,395)	(3,820,142)	(3,610,301)	CAP. STRUCTURE
12	TAXES ACCRUED	(1,388,361)	(1,988,450)	(2,382,876)	(2,442,937)	(3,145,311)	(3,549,553)	(4,219,097)	(4,625,609)	(5,382,255)	(5,933,258)	(6,884,029)	(4,316,234)	(4,730,694)	(3,922,190)	WORKING CAP.
13	INTEREST ACCRUED	(53,988)	(448,095)	(847,599)	(62,385)	(353,255)	(645,073)	(83,457)	(348,393)	(626,823)	(76,779)	(359,704)	(693,435)	(81,688)	(360,052)	WORKING CAP.
14	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	TAX COLLECTIONS PAYABLE	(413,684)	(493,449)	(464,679)	(481,717)	(472,424)	(451,238)	(507,417)	(426,603)	(446,162)	(436,241)	(437,084)	(444,731)	(496,004)	(459,341)	WORKING CAP.
16	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	MISC. CURRENT LIABILITIES	(2,714,763)	(2,834,081)	(3,157,682)	(1,812,261)	(1,661,705)	(2,022,973)	(2,029,575)	(2,104,750)	(1,787,979)	(1,836,441)	(2,164,702)	(2,287,011)	(2,528,937)	(2,226,374)	WORKING CAP.
19	TOTAL CURR. & ACCRUED LIAB.	(112,432,251)	(18,759,542)	(111,566,835)	(109,462,812)	(109,178,855)	(109,585,089)	(110,310,298)	(110,925,710)	(111,822,345)	(112,581,124)	(118,680,101)	(118,849,025)	(49,092,906)	(100,249,761)	
20	ACCUM PROVISION LIABILITY	(172,915)	(177,707)	(202,499)	(207,290)	(229,582)	(234,374)	(235,165)	(217,457)	(212,749)	(217,540)	(222,332)	(230,124)	(234,915)	(214,973)	WORKING CAP.
21	OTHER DEFERRED CREDITS	(38,858)	(38,858)	(38,858)	(39,169)	(39,169)	(39,169)	(39,486)	(39,486)	(19,686)	(19,903)	(19,903)	(19,903)	(20,066)	(31,732)	WORKING CAP.
22	FAS109 REGULATORY LIABILITY	(20,960,211)	(20,960,211)	(20,960,211)	(20,707,504)	(20,707,504)	(20,707,504)	(20,422,422)	(20,422,422)	(20,422,422)	(20,204,484)	(20,204,484)	(20,204,484)	(19,942,752)	(20,525,124)	CAP. STRUCTURE
23	OTHER REGULATORY LIABILITY	(355,670)	(382,399)	(440,113)	(1,731,961)	(1,712,738)	(1,764,224)	(1,705,216)	(1,628,792)	(1,576,087)	(1,603,307)	(1,618,197)	(2,002,996)	(2,343,462)	(1,451,166)	WORKING CAP.
24	ACCUM DEFERRED INCOME TAX	(37,740,980)	(37,741,830)	(37,971,977)	(38,283,285)	(38,270,361)	(38,434,713)	(40,738,348)	(40,798,509)	(40,623,924)	(40,415,284)	(40,377,489)	(40,519,283)	(40,839,705)	(39,442,746)	CAP. STRUCTURE
25	TOTAL DEFERRED CREDITS	(59,268,634)	(59,301,005)	(59,613,658)	(60,969,209)	(60,959,355)	(61,179,984)	(63,140,638)	(63,106,667)	(62,854,868)	(62,460,518)	(62,442,405)	(62,976,789)	(63,380,901)	(61,665,741)	
26	TOTAL CAPITAL & LIAB.	(414,683,896)	(412,212,185)	(416,758,176)	(417,342,384)	(418,188,560)	(419,899,894)	(431,791,771)	(433,575,402)	(435,290,263)	(436,722,592)	(458,914,185)	(461,108,500)	(448,678,566)	(431,166,644)	

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Explanation: Provide a schedule  
calculating a 13-month  
average rate base as  
adjusted for the historic  
base year.

Type Of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Utility Plant	Average Per Books	Adjustment	Adjusted Average
1	PLANT IN SERVICE	\$ 521,622,640	\$ (30,083,403)	\$ 491,539,237
2	COMMON PLANT ALLOCATED	-	-	-
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835
4	PROPERTY HELD FOR FUTURE USE	-	-	-
5	CONSTRUCTION WORK IN PROGRESS	27,602,674	(3,658,086)	23,944,588
6	TOTAL PLANT	\$ 570,882,149	\$ (33,741,489)	\$ 537,140,660
	<u>DEDUCTIONS</u>			
7	ACCUM. DEPR. - UTILITY PLANT	\$ 187,020,332	\$ (781,287)	\$ 186,239,045
8	ACCUM. DEPR. - COMMON PLANT	-	-	-
9	ACCUM. AMORT. - ACQ. ADJ.	12,031,576	-	12,031,576
10	ACCUM. DEPR. - LEASEHOLD IMPR.	-	-	-
11	CUSTOMER ADV. FOR CONST.	-	-	-
12	TOTAL DEDUCTIONS	\$ 199,051,908	\$ (781,287)	\$ 198,270,621
13	PLANT NET	\$ 371,830,241	\$ (32,960,202)	\$ 338,870,039
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
14	BALANCE SHEET METHOD	\$ 28,932,348	\$ (15,212,528)	\$ 13,719,820
15	TOTAL RATE BASE	\$ 400,762,589	\$ (48,172,730)	\$ 352,589,859
16	NET OPERATING INCOME	\$ 18,751,697	\$ (1,646,275)	\$ 17,105,422
17	RATE OF RETURN	4.68%		4.85%

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20220069-GU

Explanation: List and explain all proposed adjustment to the 13-month rate base for the historic base year. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant.

Type Of Data Shown:  
 Historic Base Year Data: 12/31/21  
 Witness: Liz Fuentes

Adj. No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) in Revenue Requirement
<u>UTILITY PLANT</u>						
1	SAFE PLANT IN SERVICE	(1)	\$ (25,094,010)	\$ -	\$ (25,094,010)	n/a
2	SAFE CWIP	(2)	(3,658,086)	-	(3,658,086)	n/a
3	CAPITAL LEASES	(3)	<u>(4,989,393)</u>	-	<u>(4,989,393)</u>	n/a
4	TOTAL		\$ <u>(33,741,489)</u>	\$ -	\$ <u>(33,741,489)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
5	SAFE ACCUMULATED DEPRECIATION	(4)	\$ 159,897	\$ -	\$ 159,897	n/a
6	CAPITAL LEASES	(5)	<u>621,390</u>	-	<u>621,390</u>	n/a
7	TOTAL		\$ <u>781,287</u>	\$ -	\$ <u>781,287</u>	n/a
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
8	AEP REGULATORY ASSET	(6)	(7,016,298)	-	(7,016,298)	n/a
9	CLAUSE NET UNDERRECOVERIES	(7)	(2,740,948)	-	(2,740,948)	n/a
10	ACCUM DEFERRED RETIREMENT BENEFITS	(8)	42,039	-	42,039	n/a
11	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(9)	(84,468)	-	(84,468)	n/a
12	TEMPORARY CASH INVESTMENTS	(10)	<u>(5,412,853)</u>	-	<u>(5,412,853)</u>	n/a
13	TOTAL		\$ <u>(15,212,528)</u>	\$ -	\$ <u>(15,212,528)</u>	
14	TOTAL RATE BASE ADJUSTMENTS		\$ <u><u>(48,172,730)</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(48,172,730)</u></u>	n/a

(1) SAFE COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO SAFE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE.

(2) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE SAFE COST RECOVERY CLAUSE.

(3) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.

(4) SAFE COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION THE RESERVE FOR SAFE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE.

(5) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.

(6) AEP REGULATORY ASSET: TO EXCLUDE FROM WORKING CAPITAL THE AEP REGULATORY ASSET TO BE COLLECTED FROM CUSTOMERS THROUGH FCG'S AREA EXTENSION PLAN.

(7) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FCG'S COST RECOVERY CLAUSES.

(8) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.

(9) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FCG'S AFFILIATES.

(10) TEMPORARY CASH INVESTMENTS: TO EXCLUDE FROM WORKING CAPITAL TEMPORARY CASH INVESTMENTS SINCE THESE INVESTMENTS EARN AN INTEREST RETURN OUTSIDE OF RATE BASE.

Florida Public Service Commission

Type Of Data Shown:  
 Historic Base Year Data: 12/31/2021  
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	302.00	FRANCHISES & CONSENTS	\$241,545	\$241,545	\$241,545	\$241,545	\$241,545	\$241,545	\$241,545	\$241,545	\$241,545	\$245,647	\$241,545	\$241,545	\$241,490	\$241,856
2	303.00	MISCELLANEOUS INTANGIBLE	220	220	220	331,427	360,552	389,676	461,307	490,432	519,557	558,002	577,807	606,931	0	330,489
3	303.02	CUSTOMIZED SOFTWARE - 12 YR	6,456,266	6,456,266	6,456,266	6,456,266	6,456,266	6,456,266	6,456,266	6,456,266	6,456,266	7,190,345	7,083,323	7,031,816	7,945,306	6,719,784
4	303.20	CUSTOMIZED SOFTWARE - 20 YR	5,648,032	5,648,032	5,648,032	5,648,032	5,648,032	5,648,032	5,648,032	5,648,032	5,648,032	5,743,971	5,648,032	5,648,032	5,517,953	5,645,406
5	374.00	LAND & LAND RIGHTS	1,274,607	1,275,701	1,275,701	1,275,701	1,275,701	1,275,701	1,270,407	1,275,748	1,275,748	1,276,061	1,277,590	1,277,616	1,277,712	1,275,540
6	374.10	LAND	72,375	72,437	72,437	72,325	72,437	72,437	72,134	72,437	72,437	72,455	72,437	72,437	72,441	72,402
7	374.30	RIGHT OF WAY	11,122	11,132	11,132	11,114	12,240	12,240	12,240	12,240	11,132	11,132	11,132	11,132	11,132	11,467
8	375.00	STRUCTURES & IMPROVEMENTS	91,107	96,390	96,784	97,261	100,519	101,971	102,752	103,774	104,259	104,556	159,453	184,796	188,571	117,861
9	376.10	MAINS - STEEL	135,465,144	135,706,632	136,637,955	139,121,575	139,923,420	140,572,665	140,894,135	141,143,372	141,129,147	141,052,899	140,942,142	140,969,897	140,618,826	139,552,139
10	376.20	MAINS - PLASTIC	163,628,353	163,716,046	164,488,465	162,583,321	168,822,217	170,129,576	171,484,025	173,976,103	174,359,341	174,751,579	175,782,654	179,301,266	179,296,748	170,947,669
11	378.00	M&R STATION EQUIPMENT - GENERAL	1,864,853	1,945,907	1,956,071	1,953,051	1,956,071	1,956,071	1,947,881	1,956,071	1,951,958	2,406,391	2,426,288	2,435,003	2,436,554	2,091,705
12	379.00	M&R STATION EQUIPMENT - GATE STATIONS	16,216,540	16,237,684	16,239,991	16,218,294	16,245,843	16,305,424	16,433,263	16,502,480	16,502,575	16,521,729	16,624,932	16,578,219	17,561,866	16,476,065
13	380.10	SERVICES - STEEL	15,412,428	15,425,754	15,425,772	15,403,769	15,436,693	15,438,060	15,369,447	15,428,803	15,424,976	15,423,232	15,425,452	15,425,452	15,433,581	15,420,686
14	380.20	SERVICES - PLASTIC	86,640,222	86,970,879	87,508,877	87,330,524	89,548,442	90,117,134	90,763,189	92,568,956	92,882,568	93,527,444	93,719,263	94,167,310	96,570,776	90,946,968
15	381.00	METERS	19,177,614	19,230,640	19,059,170	19,663,593	19,548,848	19,485,738	19,427,497	19,640,120	19,669,434	19,632,186	19,691,690	19,750,071	19,871,518	19,526,778
16	381.10	METERS - ERTs	1,821,011	1,859,502	1,586,852	1,684,565	1,670,570	1,685,583	1,701,167	1,798,833	1,826,510	1,892,043	1,925,939	1,964,719	1,991,320	1,800,663
17	382.00	METER & REGULATOR INSTALLATIONS	7,669,446	7,693,752	5,500,342	5,501,485	5,469,986	5,412,079	5,383,357	5,597,780	5,613,061	5,631,528	5,707,858	5,736,850	5,511,721	5,879,173
18	382.10	METER INSTALLATIONS - ERTs	4,581,932	4,589,687	1,021,444	1,021,541	1,813,693	763,741	698,641	702,630	661,762	644,925	623,400	600,241	580,201	1,331,064
19	383.00	HOUSE REGULATORS	7,886,919	7,934,552	6,722,725	6,760,975	6,725,657	6,736,220	6,716,102	6,821,914	6,792,995	6,884,918	6,930,670	6,956,327	7,008,366	6,990,641
20	384.00	HOUSE REGULATORS - INSTALLATION	3,023,499	3,043,349	1,912,600	1,918,944	1,917,972	1,900,711	1,891,321	1,908,452	1,905,833	1,916,632	1,917,648	1,917,623	1,924,555	2,084,549
21	385.00	INDUSTRIAL M&R STATION EQUIP	3,605,562	3,608,659	3,549,869	3,544,390	3,549,869	3,550,221	3,535,357	3,550,221	3,550,221	3,551,092	3,550,221	3,550,221	3,550,398	3,557,408
22	387.00	OTHER DISTRIBUTION EQUIPMENT	1,420,822	1,422,042	1,446,936	1,448,987	1,462,532	1,566,122	1,700,101	1,712,156	1,730,228	1,737,850	1,743,013	1,767,324	1,796,053	1,611,859
23	389.00	LAND	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	
24	389.20	LAND RIGHTS	(11,607)	(11,602)	96,426	96,426	96,426	96,426	96,508	96,508	96,508	96,508	96,508	96,508	96,508	79,850
25	390.00	STRUCTURES & IMPROVEMENTS	9,102,231	9,102,231	9,102,231	9,102,231	9,102,231	9,102,231	9,113,033	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,114,682
26	391.00	OFFICE FURN & EQUIPMENT	760,782	760,398	760,398	761,590	760,398	760,398	762,565	761,398	761,398	762,612	761,398	761,398	761,398	761,241
27	391.11	COMPUTER SOFTWARE	129,374	226,247	279,881	313,437	112,978	63,200	382,502	394,996	409,078	(129,037)	(128,832)	(63,301)	0	153,117
28	391.12	COMPUTER HARDWARE	348,021	347,846	347,846	348,391	347,846	347,846	348,379	347,846	347,846	348,400	347,846	347,846	87,829	327,984
29	391.50	INDIVIDUAL EQUIPMENT	832,694	832,260	832,590	833,895	832,590	832,935	849,560	848,960	850,528	884,098	882,854	897,656	813,348	847,997
30	392.00	TRANSPORTATION EQUIPMENT	303,332	303,332	303,332	303,332	303,332	303,332	303,332	303,332	303,332	303,332	303,332	303,332	303,332	
31	392.10	TRANSPORTATION - AUTO	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	1,723,037	
32	392.20	TRANSPORTATION - SERVICE TRUCK	3,466,061	3,466,061	3,466,061	3,466,061	4,072,318	4,072,318	4,279,368	4,284,796	4,285,235	4,288,245	4,287,663	4,287,663	4,287,663	
33	392.30	TRANSPORTATION - HEAVY TRUCK	776,644	776,644	776,644	776,644	776,644	776,644	776,644	776,644	776,644	776,644	776,644	776,644	776,644	
34	394.00	TOOLS, SHOP, GARAGE EQUIPMENT	1,018,585	1,018,072	1,018,072	1,019,667	1,021,522	1,021,522	1,022,692	1,021,127	1,021,127	1,022,755	1,021,127	1,021,369	992,183	1,018,448
35	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	1,564,993	1,564,203	1,564,203	1,566,655	1,564,203	1,564,203	1,566,601	1,564,203	1,564,203	1,566,697	1,564,203	1,564,203	1,564,203	1,564,829
36	396.00	POWER OPERATED EQUIPMENT	215,948	215,948	215,948	215,948	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	
37	397.00	COMMUNICATION EQUIPMENT	632,857	632,537	632,537	633,529	632,537	632,537	529,109	528,299	784,866	786,118	784,866	784,866	702,382	669,003
38	398.00	MISCELLANEOUS EQUIPMENT	84,186	84,144	84,144	84,276	224,542	224,542	224,542	224,542	224,542	224,900	224,542	224,542	224,542	
39																
40		UTILITY PLANT IN SERVICE	\$505,382,316	\$506,453,726	\$500,288,095	\$501,757,396	\$511,325,039	\$513,833,713	\$516,683,662	\$522,101,793	\$523,100,668	\$525,051,389	\$526,348,192	\$530,543,327	\$533,362,897	\$516,633,247
41																
42	101.11	PROPERTY UNDER CAPITAL LEASES	0	0	0	0	0	0	8,237,200	8,237,200	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	4,989,393
43	114.00	ACQUISITION ADJUSTMENT	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
44																
45		TOTAL UTILITY PLANT	\$527,039,151	\$528,110,561	\$521,944,930	\$523,414,231	\$532,981,874	\$535,490,548	\$546,577,698	\$551,995,828	\$554,435,045	\$556,385,766	\$557,682,569	\$561,877,704	\$564,697,274	\$543,279,475

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3



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 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 Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1		FCG does not have any common plant. Therefore, this MFR is not applicable.														

Supporting Schedules:

Recap Schedules:

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. 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 Year Data: 12/31/21  
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1		FCG does not have any common plant. Therefore, this MFR is not applicable.							

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. 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 Year Data: 12/31/21  
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1		FCG does not have any common plant. Therefore, this MFR is not applicable.							

Florida Public Service Commission

Explanation: Provide the following information relating to each acquisition adjustment included in the rate case.

Type Of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. Acquisition of NUI Corporation by Southern Company Gas (formerly known as AGL Resources Inc. at the time of acquisition)
- B.
- C.

4. Was the property purchased from a related party?

- A. No
- B.
- C.

2. Date of acquisition.

- A. 11/30/2004
- B.
- C.

5. Has the acquisition adjustment been approved by the Commission?

- A. Yes
- B.
- C.

3. Amount of acquisition adjustment.

- A. \$21,656,835
- B. \$
- C. \$

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A. Docket No. 060657-GU, Order No. PSC-07-0913-PAA-GU

7. Provide the following information for each acquisition adjustment.

	Year Month	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Mo. Avg./ 12 Mo. Total
Acquisition Adjustment	11/30/2004	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
Accumulated Amortization		(11,670,628)	(11,730,786)	(11,790,944)	(11,851,102)	(11,911,260)	(11,971,418)	(12,031,576)	(12,091,734)	(12,151,891)	(12,212,049)	(12,272,207)	(12,332,365)	(12,392,523)	(12,031,576)
Monthly Amortization			60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894

Supporting Schedules:

Recap Schedules: B-1, B-2, C-18

Florida Public Service Commission

Explanation: Provide a schedule showing property held for future use by month and by item for the thirteen month period ending with the last month of the historic base year.

Type Of Data Shown:  
 Historic Base Year Data: 12/31/21  
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.:20220069-GU

Line No.	Acct. No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		NONE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

Supporting Schedules: B-7 p.2

Recap Schedules: B-1, B-2

Florida Public Service Commission

Explanation: Provide details for property held for future use.

Type Of Data Shown:  
 Historic Base Year Data: 12/31/21  
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Date of Acquisition	Location	Reason for Purchase	Expenditures as of the End of The Historic Base Year
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1

NONE

DATE CONSTRUCTION IS TO COMMENCE:

DATE TO BE PLACED IN SERVICE:

INDICATE CURRENT USE

ITEMS INCLUDED IN RATE BASE

2

NONE

Florida Public Service Commission

Explanation: Provide a schedule, showing, by month, construction work in progress segregated by items on which allowance for funds used during construction (afudc) was charged and on which no afudc was charged. The schedule shall include a description of the company's policy as to which jobs received afudc, together with the calculations supporting the afudc rates.

Type Of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	AFUDC Charged Description*														
2															
3	NONE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	TOTAL - A.F.U.D.C. CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6															
7															
8	AFUDC Not Charged Description*														
9															
10	INTANGIBLE PLANT	707,826	782,598	931,241	894,299	1,214,063	1,317,441	1,244,739	1,391,737	1,575,842	1,680,023	1,901,235	2,104,475	2,217,470	1,381,768
11	DISTRIBUTION PLANT	15,107,274	15,398,631	16,625,426	16,700,624	9,154,396	8,827,307	8,066,019	5,844,700	5,988,752	5,729,536	7,064,761	5,283,861	5,461,541	9,634,833
12	STORAGE PLANT	15,125,333	15,311,141	15,319,158	15,333,853	15,373,013	15,441,573	15,954,029	15,680,578	15,937,118	15,816,332	16,322,426	16,323,150	24,224,700	16,320,185
13	GENERAL PLANT	743,969	746,947	744,781	743,580	27,840	209,651	16,600	3,534	30,294	30,588	31,952	62,207	64,595	265,887
14															
15	TOTAL C.W.I.P.	\$31,684,402	\$32,239,317	\$33,620,606	\$33,672,356	\$25,769,312	\$25,795,972	\$25,281,387	\$22,920,548	\$23,532,007	\$23,256,479	\$25,320,375	\$23,773,693	\$31,968,305	\$27,602,674
16															
17															
18															
19	Description of company's policy of charging A.F.U.D.C.:	FCG's policy of charging AFUDC is pursuant to the requirements of Rule No. 25-7.0141, Allowance for Funds Used During Construction.													
20															
21															
22	Calculation of historic base year A.F.U.D.C. rate:	FCG does not have an AFUDC rate approved by the FPSC. Therefore, the calculation of AFUDC is not applicable.													
23															
24															
25	* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE														

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied to the average monthly balance.

Type Of Data Shown: Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	302.00	FRANCHISES AND CONSENTS	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976	\$ 97,976
2	303.00	MISC INTANGIBLE PLANT	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(116)	(117)
3	374.00	LAND AND LAND RIGHTS	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416
4	375.00	STRUCTURES AND IMPROVEMENTS	(43,016)	(42,773)	(42,524)	(42,273)	(42,017)	(41,756)	(41,491)	(41,224)	(40,955)	(40,685)	(40,344)	(39,899)	(39,417)	(41,413)
5	376.10	MAINS - STEEL	71,777,141	72,033,226	72,293,511	72,446,024	72,710,817	72,974,618	73,171,409	73,179,576	73,176,068	73,572,877	73,724,300	74,115,289	74,118,348	73,022,554
6	376.20	MAINS - PLASTIC	47,608,229	47,935,489	48,265,671	48,344,458	48,680,782	49,031,364	49,369,715	49,700,635	50,005,418	49,992,336	50,487,461	50,563,777	50,584,199	49,274,580
7	378.00	MEASURE AND REG. STATION EQUIPMENT	240,484	246,044	251,734	257,439	263,145	268,850	272,670	275,577	280,761	287,488	287,454	289,464	295,856	270,536
8	379.00	M&R STATION EQUIPMENT - GATE STATIONS	5,007,998	5,044,523	5,081,060	5,117,372	5,137,041	5,173,485	5,210,271	5,247,392	5,284,513	5,321,670	5,354,421	5,391,774	5,271,243	5,203,290
9	380.10	SERVICES - STEEL	22,545,777	22,597,143	22,626,895	22,366,590	22,373,152	22,179,231	22,194,758	22,200,626	22,152,735	22,180,976	22,204,132	22,226,437	22,198,850	22,311,331
10	380.20	SERVICES - PLASTIC	22,810,537	22,998,098	23,176,952	23,077,502	23,248,965	23,378,549	23,557,400	23,637,599	23,827,083	24,150,183	24,340,121	24,508,494	24,594,752	23,638,941
11	381.00	METERS	1,479,045	1,543,245	1,288,516	1,379,492	1,190,761	1,091,996	1,115,366	1,192,276	1,231,109	1,271,446	1,338,055	1,393,798	1,457,176	1,305,560
12	381.10	METERS - ERTS	(191,782)	(182,423)	(544,881)	(540,617)	(622,662)	(670,658)	(689,890)	(681,507)	(685,398)	(683,455)	(684,304)	(683,837)	(682,969)	(580,337)
13	382.00	METER INSTALLATIONS	2,821,612	2,844,474	658,596	576,269	126,205	27,767	3,568	15,851	9,148	12	(4,138)	(15,611)	(25,328)	541,417
14	382.10	METER INSTALLATIONS - ERTS	2,828,812	2,840,664	(723,013)	(855,660)	(1,067,022)	(1,114,228)	(1,175,875)	(1,174,996)	(1,215,795)	(1,234,492)	(1,255,646)	(1,278,144)	(1,299,379)	(517,290)
15	383.00	HOUSE REGULATORS	3,193,200	3,212,985	1,970,342	1,944,336	1,814,703	1,779,471	1,756,392	1,769,957	1,689,780	1,695,232	1,703,470	1,702,465	1,705,509	1,995,219
16	384.00	HOUSE REGULATOR INSTALLATIONS	1,264,958	1,273,051	136,871	94,184	82,438	62,567	58,504	62,783	58,998	58,045	56,314	56,572	55,718	255,462
17	385.00	INDUSTRIAL M&R STATION EQUIPMENT	2,232,085	2,236,536	2,182,161	2,186,366	2,190,744	2,195,122	2,199,501	2,203,879	2,208,258	2,212,637	2,217,015	2,221,394	2,225,772	2,208,575
18	387.00	OTHER EQUIPMENT	340,347	343,883	347,450	351,053	354,675	358,442	362,514	366,788	371,052	375,367	379,698	384,066	388,501	363,370
19	390.00	STRUCTURES AND IMPROVEMENTS	1,211,694	1,230,657	1,249,620	1,268,583	1,287,546	1,306,509	1,325,463	1,344,483	1,363,499	1,382,514	1,401,530	1,420,545	1,439,560	1,325,555
20	391.00	OFFICE FURNITURE AND EQUIPMENT	193,153	197,399	201,644	205,890	210,136	214,381	218,629	222,881	227,132	231,383	235,634	239,885	244,136	218,637
21	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	485	1,630	2,970	4,441	6,070	7,570	10,001	13,579	17,251	(0)	(0)	227	(260)	4,920
22	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	296,605	302,403	308,200	313,998	319,795	325,593	331,390	337,187	342,985	348,782	354,580	360,377	106,158	311,389
23	391.50	OFE - INDIVIDUAL EQUIPM	200,425	214,296	228,170	242,046	255,923	269,802	283,681	297,556	311,438	325,314	339,196	353,074	284,762	273,943
24	392.00	TRANSPORTATION EQUIPMENT	51,212	53,335	55,459	57,582	59,705	61,828	63,952	66,075	68,198	70,322	72,445	74,568	76,692	63,952
25	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCKS	719,332	735,127	750,922	766,716	782,510	798,305	814,099	829,894	845,688	861,483	877,277	893,072	908,866	814,099
26	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	1,522,460	1,557,410	1,592,359	1,627,309	1,665,315	1,706,377	1,748,484	1,791,661	1,834,839	1,878,093	1,921,330	1,964,564	2,007,798	1,755,233
27	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	279,605	282,776	285,948	289,119	292,290	295,461	298,633	301,804	304,975	308,147	311,318	314,489	317,661	298,633
28	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	119,232	124,916	130,601	136,285	141,979	147,682	153,385	159,086	164,787	170,488	176,190	181,892	143,548	150,005
29	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	794,263	800,389	806,516	812,642	818,769	824,895	831,021	837,148	843,274	849,401	855,527	861,654	867,780	831,021
30	396.00	POWER-OPERATED EQUIPMENT	59,142	60,311	61,481	62,651	63,821	64,991	66,161	67,331	68,501	69,671	70,841	72,011	73,181	67,068
31	397.00	COMMUNICATION EQUIPMENT	240,775	245,150	249,525	253,900	258,275	262,650	267,025	271,400	275,775	280,150	284,525	288,900	293,275	261,028
32	398.00	MISCELLANEOUS EQUIPMENT	(190,576)	(190,226)	(189,875)	(189,525)	(188,882)	(187,946)	(187,010)	(186,075)	(185,139)	(184,204)	(183,268)	(182,332)	(181,397)	(186,650)
34		DEPRECIATION RESERVE	\$ 189,524,508	\$ 190,651,012	\$ 182,814,155	\$ 182,665,444	\$ 182,526,398	\$ 182,904,629	\$ 183,701,517	\$ 184,420,815	\$ 184,948,358	\$ 185,865,442	\$ 186,941,571	\$ 187,797,706	\$ 187,465,158	\$ 185,555,901
35																
36	108.02	R.W.I.P	-	-	-	-	-	-	-	-	-	-	-	-	-	
37																
38	108.00	TOTAL DEPRECIATION RESERVE	\$ 189,524,508	\$ 190,651,012	\$ 182,814,155	\$ 182,665,444	\$ 182,526,398	\$ 182,904,629	\$ 183,701,517	\$ 184,420,815	\$ 184,948,358	\$ 185,865,442	\$ 186,941,571	\$ 187,797,706	\$ 187,465,158	\$ 185,555,901

Supporting Schedules:

Recap Schedules:



Florida Public Service Commission

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

Type Of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	\$252,467	\$297,616	\$342,765	\$387,913	\$433,062	\$478,211	\$523,359	\$568,508	\$613,657	\$680,133	\$729,704	\$767,315	\$908,966	\$537,206
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	166,705	190,179	213,654	237,129	260,603	284,078	307,552	331,027	354,502	377,976	401,451	424,926	442,488	307,098
3	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	(37)	47	458	1,036	880	(11)	(902)	(1,793)	(2,684)	(3,575)	(4,466)	(5,357)	-	(1,262)
4																
5	111.00	PROPERTY UNDER CAPITAL LEASES	-	-	-	-	-	-	-	-	1,527,626	1,571,479	1,615,472	1,659,606	1,703,882	621,390
6	115.00	ACQUISITION ADJUSTMENT	11,670,628	11,730,786	11,790,944	11,851,102	11,911,260	11,971,418	12,031,576	12,091,734	12,151,891	12,212,049	12,272,207	12,332,365	12,392,523	12,031,576
7																
8		TOTAL	\$12,089,763	\$12,218,628	\$12,347,820	\$12,477,180	\$12,605,805	\$12,733,696	\$12,861,586	\$12,989,476	\$14,644,992	\$14,838,062	\$15,014,368	\$15,178,854	\$15,447,858	\$13,496,007

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule showing the same data as required in schedule b-5 for depreciation/amortization reserve balances.

Type Of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

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Line No.	A/C No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1		FCG does not have any common plant. Therefore, this MFR is not applicable.														

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Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide a schedule showing, by month, the amount of customer advances for construction for the 13-month period ending with the last month of the historic base year.

Type Of Data Shown:  
 Historic Base Year Data: 12/31/21  
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Year	Month	Amount
1	2020	Dec-20	\$ -
2	2021	Jan-21	-
3	2021	Feb-21	-
4	2021	Mar-21	-
5	2021	Apr-21	-
6	2021	May-21	-
7	2021	Jun-21	-
8	2021	Jul-21	-
9	2021	Aug-21	-
10	2021	Sep-21	-
11	2021	Oct-21	-
12	2021	Nov-21	-
13	2021	Dec-21	-
14		TOTAL	<u>\$ -</u>
15		13 Month Average	<u>\$ -</u>

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average working capital allowance for the historic base year.

Type Of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Average Per Books	Adjustment	Adjusted Average	DESCRIPTION OF ADJUSTMENT
<u>OTHER PROP AND INVESTMENTS</u>					
			<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
1	INVESTMENT IN SUBSIDIARY CO.	\$ 3,076,923	\$ (3,076,923)	\$ -	REMOVE NON-UTILITY AMOUNT
2	OTHER SPECIAL FUNDS	54,342	(54,342)	-	REMOVE FUNDS EARNING A RETURN
3	TOTAL OTHER PROP AND INVESTMENTS	<u>\$ 3,131,265</u>	<u>(3,131,265)</u>	<u>-</u>	
<u>CURRENT AND ACCRUED ASSETS</u>					
4	CASH	2,156,123		2,156,123	
5	TEMP CASH INVESTMENTS	5,412,853		-	REMOVE FUNDS EARNING A RETURN
6	CUST. ACCTS. REC.-GAS	12,660,289		12,660,289	
7	OTHER ACCTS RECEIVABLE	23,378		23,378	
8	ACCUM. PROV. UNCOLLECT. ACCTS.	(900,984)		(900,984)	
9	RECEIVABLE ASSOC. COMPANIES	84,468		-	REMOVE INTERCOMPANY RECEIVABLE
10	PLANT & OPER.MATERIAL & SUPPL.	13,757		13,757	
11	STORES EXPENSE	372,635		372,635	
12	PREPAYMENTS	11,478,063		11,478,063	
13	ACCRUED REVENUES	510,596		510,596	
14	TOTAL CURRENT ASSETS	<u>\$ 31,811,177</u>	<u>\$ -</u>	<u>\$ (5,497,321)</u>	<u>\$ 26,313,856</u>
<u>DEFERRED DEBITS</u>					
15	FAS109 REGULATORY ASSET	\$ 333,450	\$ (333,450)	\$ -	COMPONENT OF CAPITAL STRUCTURE
16	OTHER REG ASSETS	13,840,280		4,047,085	REMOVE CLAUSE UNDER-RECOVERIES
17	OTHER DEFERRED DEBITS	2,820,146		2,820,146	
18	LOSS ON REACQUIRED DEBT	501,574	(501,574)	-	COMPONENT OF CAPITAL STRUCTURE
19	ACCUM DEF INC TAX DB	6,898,512	(6,898,512)	-	COMPONENT OF CAPITAL STRUCTURE
20	TOTAL DEFERRED DEBITS	<u>\$ 24,393,962</u>	<u>\$ -</u>	<u>\$ (7,733,536)</u>	<u>\$ 6,867,231</u>
21	TOTAL CURRENT AND DEFERRED ASSETS	<u>\$ 56,205,138</u>	<u>\$ -</u>	<u>\$ (7,733,536)</u>	<u>\$ 33,181,087</u>

Florida Public Service Commission

Explanation: Provide a schedule calculating the 13-month average working capital allowance for the historic base year.

Type Of Data Shown:

Historic Base Year Data: 12/31/21

Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Average Per Books	Adjustment	Adjusted Average	DESCRIPTION OF ADJUSTMENT		
	<u>CURRENT LIABILITIES</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>		
1	NOTES PAYABLE	\$ (78,798,077)	\$	\$ 78,798,077	\$	\$ -	COMPONENT OF CAPITAL STRUCTURE
2	ACCOUNTS PAYABLE	(8,554,732)				(8,554,732)	
3	ACCOUNTS PAY. ASSOC. CO.	(2,318,695)				(2,318,695)	
4	CUSTOMER DEPOSITS	(3,610,301)		3,610,301		-	COMPONENT OF CAPITAL STRUCTURE
5	TAXES ACCRUED	(3,922,190)				(3,922,190)	
6	INTEREST ACCRUED	(360,052)				(360,052)	
7	TAX COLLECTIONS PAYABLE	(459,341)				(459,341)	
8	MISC. CURRENT LIABILITIES	(2,226,374)				(2,226,374)	
9	TOTAL CURRENT LIABILITIES	\$ (100,249,761)	\$ -	\$ 82,408,378	\$ -	\$ (17,841,383)	
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>						
10	ACCUM PROVISION LIABILITY	\$ (214,973)	\$	\$	\$ 10,308	\$ (204,665)	REMOVE FUNDED RESERVE
11	OTHER DEFERRED CREDITS	(31,732)			31,732	-	REMOVE FUNDED RESERVE
12	FAS109 REGULATORY LIABILITY	(20,525,124)		20,525,124		-	COMPONENT OF CAPITAL STRUCTURE
13	OTHER REGULATORY LIABILITY	(1,451,166)			35,949	(1,415,218)	REMOVE CLAUSE OVER-RECOVERY
14	ACCUM DEFERRED INCOME TAX	(39,442,746)		39,442,746		-	COMPONENT OF CAPITAL STRUCTURE
15	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ (61,665,741)	\$ -	\$ 59,967,870	\$ 77,988	\$ (1,619,883)	
16	TOTAL LIABILITIES	\$ (161,915,502)	\$ -	\$ 142,376,248	\$ 77,988	\$ (19,461,266)	
17	TOTAL ASSETS LESS LIABILITIES	\$ (102,579,099)	\$ (3,131,265)	\$ 134,642,712	\$ (15,212,528)	\$ 13,719,820	

Florida Public Service Commission

Explanation: Provide a schedule showing a 13-month average detailed description of each type of item included in miscellaneous deferred debits for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	Pension Asset	\$ 1,630,020	\$ 1,711,106	\$ 1,792,197	\$ 1,873,288	\$ 1,954,379	\$ 2,035,470	\$ 2,116,561	\$ 2,197,652	\$ 2,278,743	\$ 2,359,834	\$ 2,440,925	\$ 2,522,016	\$ 2,603,107	\$ 2,116,561
2	Energy Conservation Program Rebates	700,218	700,218	700,218	700,218	700,218	700,218	700,218	700,218	700,218	700,218	700,218	569,379	400,000	667,060
3	Post Retirement Asset	15,622	16,820	18,012	19,204	20,396	21,588	22,780	23,972	25,164	26,356	27,548	28,740	29,932	22,779
4	2022 Rate Case Expenses (1)	-	-	-	-	-	-	-	-	-	-	-	29,694	72,994	7,899
5	Storm Restoration (2)	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,846
6															
7															
8															
9															
10															
11															
12															
13															
14		<u>\$ 2,355,360</u>	<u>\$ 2,437,644</u>	<u>\$ 2,519,927</u>	<u>\$ 2,602,210</u>	<u>\$ 2,684,493</u>	<u>\$ 2,766,776</u>	<u>\$ 2,849,059</u>	<u>\$ 2,931,342</u>	<u>\$ 3,004,125</u>	<u>\$ 3,086,408</u>	<u>\$ 3,168,691</u>	<u>\$ 3,149,829</u>	<u>\$ 3,106,032</u>	<u>\$ 2,820,146</u>
15															

Notes:

(1) As reflected on MFR B-3, FCG is requesting a Company Adjustment to amortize the forecasted balance of this item as of December 31, 2022 over a four-year period.

(2) Adjusting entry was recorded in August 2021 to correct for storm restoration costs related to 2019.

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3, B-13

Florida Public Service Commission

Explanation: Provide a schedule showing a 13-month average detailed description of each type of item included in other deferred credits for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13 Month Average
1	Deferred Retirement Benefits (1)	\$ (38,858)	\$ (38,858)	\$ (38,858)	\$ (39,169)	\$ (39,169)	\$ (39,169)	\$ (39,486)	\$ (39,486)	\$ (19,686)	\$ (19,903)	\$ (19,903)	\$ (19,903)	\$ (20,066)	\$ (31,732)
2															
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14		<u>\$ (38,858)</u>	<u>\$ (38,858)</u>	<u>\$ (38,858)</u>	<u>\$ (39,169)</u>	<u>\$ (39,169)</u>	<u>\$ (39,169)</u>	<u>\$ (39,486)</u>	<u>\$ (39,486)</u>	<u>\$ (19,686)</u>	<u>\$ (19,903)</u>	<u>\$ (19,903)</u>	<u>\$ (19,903)</u>	<u>\$ (20,066)</u>	<u>\$ (31,732)</u>
15	Notes:														
16	(1) This amount is included in the Accumulated Deferred Retirement Benefits Commission adjustment to rate base reflected on MFR B-3 and, therefore, is not included for ratemaking purposes.														

Supporting Schedules:

Recap Schedules: B-1, B-2, B-3, B-13

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Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: For any rate base component not accounted for in other schedules, provide the 13 month average balance for the historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

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Description	13-Month Average	Non-Utility Allocation Factor	Non-Regulated Amount	Basis For Allocation
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- 1 FCG does not have any additional rate base components not accounted for in other schedules in this filing. Therefore, this MFR is not applicable.





Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20220069-GU

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the historic base year in the last rate case to the beginning of the current historic base year and on a monthly basis for the historic base year. (Exception: annual data may be substituted for monthly data for the 3% deferred ITC). Amounts provided by the revenue act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Type of Data Shown:  
 Historic Base Year Data: 12/31/21  
 Witness: Liz Fuentes

Line No.	Year/ Month	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Ending Balance	Beginning Balance	Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Ending Balance
1	Dec 2016												
2	Dec 2017	-	-	-	-	-	-	-	-	-	-	-	-
3	Dec 2018	-	-	-	-	-	-	-	-	-	-	-	-
4	Dec 2019	-	-	-	-	-	-	-	-	-	-	-	-
5	Dec 2020	-	-	-	-	-	-	-	-	-	-	-	-
6	Jan 2021	-	-	-	-	-	-	-	-	-	-	-	-
7	Feb 2021	-	-	-	-	-	-	-	-	-	-	-	-
8	Mar 2021	-	-	-	-	-	-	-	-	-	-	-	-
9	Apr 2021	-	-	-	-	-	-	-	-	-	-	-	-
10	May 2021	-	-	-	-	-	-	-	-	-	-	-	-
11	Jun 2021	-	-	-	-	-	-	-	-	-	-	-	-
12	Jul 2021	-	-	-	-	-	-	-	-	-	-	-	-
13	Aug 2021	-	-	-	-	-	-	-	-	-	-	-	-
14	Sep 2021	-	-	-	-	-	-	-	-	-	-	-	-
15	Oct 2021	-	-	-	-	-	-	-	-	-	-	-	-
16	Nov 2021	-	-	-	-	-	-	-	-	-	-	-	-
17	Dec 2021	-	-	-	-	-	-	-	-	-	-	-	-
18													
19													
20													
21													
22													
23													
24													
25				13-MONTH AVERAGE			-				13-MONTH AVERAGE		-
26													
27													
28													

Note: Florida City Gas was acquired by Florida Power & Light on July 29, 2018. Amounts reported for periods prior to acquisition were obtained from the annual FERC Form No. 2 filings.

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Florida Public Service Commission  
Company: Florida City Gas  
Docket No.: 20220069-GU

Explanation: Explain accounting policy as to the method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining portion.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

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Line  
No.

- 1 Investment tax credits are amortized over the book lives of the related property. Credits are grouped as generated by vintage year by major property groups and are
- 2 amortized according to the composite depreciation rate for each group. As recapture are applied to each vintage year, the amortization is adjusted accordingly.
- 3 The company has no unused ITC.

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Florida Public Service Commission

Explanation: Provide a copy of the election made under section 46(f), Internal Revenue Code.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

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Line No.

1 Florida City Gas was acquired by Florida Power & Light on July 29, 2018 and does not have the requested information.

Florida Public Service Commission

Explanation: For each of the accumulated deferred tax accounts, provide a summary of the ending balances as reported on pages 2 and 3 of this schedule. The same annual and monthly balances should be shown.

Type of Data Shown:  
Historic Base Year Date: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Year/Month	Account No.: 190			Account No.: 282			Account No.: 283			Net Deferred Income Taxes		
		State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL
1	Dec 2016	335,445	2,566,610	2,902,055	(3,829,730)	(39,016,317)	(42,846,047)	0	0	0	(3,494,285)	(36,449,707)	(39,943,992)
2	Dec 2017	1,584,416	5,716,862	7,301,278	(4,201,940)	(28,256,843)	(32,458,783)	51,527	185,919	237,446	(2,565,997)	(22,354,062)	(24,920,059)
3	Dec 2018	1,398,242	5,810,379	7,208,621	(4,466,051)	(29,130,983)	(33,597,034)	(195,440)	(705,186)	(900,626)	(3,263,249)	(24,025,790)	(27,289,039)
4	Dec 2019	1,346,497	4,858,395	6,204,892	(5,119,965)	(29,703,254)	(34,823,219)	(877,728)	(3,333,526)	(4,211,254)	(4,651,196)	(28,178,385)	(32,829,581)
5	Dec 2020	1,314,522	4,743,024	6,057,546	(5,611,373)	(30,470,460)	(36,081,833)	(360,044)	(1,299,103)	(1,659,147)	(4,656,895)	(27,026,539)	(31,683,434)
6	Jan 2021	1,331,744	4,790,578	6,122,322	(5,647,804)	(30,434,905)	(36,082,709)	(358,785)	(1,300,336)	(1,659,121)	(4,674,845)	(26,944,663)	(31,619,508)
7	Feb 2021	1,310,600	4,703,223	6,013,823	(5,727,555)	(30,574,159)	(36,301,714)	(360,252)	(1,310,011)	(1,670,263)	(4,777,207)	(27,180,947)	(31,958,154)
8	Mar 2021	1,218,272	4,395,737	5,614,009	(5,789,916)	(30,843,409)	(36,633,325)	(358,051)	(1,291,909)	(1,649,960)	(4,929,695)	(27,739,581)	(32,669,276)
9	Apr 2021	1,228,802	4,421,456	5,650,258	(5,819,391)	(30,794,895)	(36,614,286)	(358,323)	(1,297,752)	(1,656,075)	(4,948,912)	(27,671,191)	(32,620,103)
10	May 2021	1,240,334	4,448,680	5,689,014	(5,888,637)	(30,878,838)	(36,767,475)	(359,510)	(1,307,728)	(1,667,238)	(5,007,813)	(27,737,886)	(32,745,699)
11	Jun 2021	1,686,507	6,085,218	7,771,725	(5,929,660)	(31,076,376)	(37,006,036)	(809,932)	(2,922,380)	(3,732,312)	(5,053,085)	(27,913,538)	(32,966,623)
12	Jul 2021	1,693,621	6,094,467	7,788,088	(5,979,742)	(31,077,293)	(37,057,035)	(810,509)	(2,930,965)	(3,741,474)	(5,096,630)	(27,913,791)	(33,010,421)
13	Aug 2021	1,690,944	6,068,105	7,759,049	(5,989,855)	(30,906,232)	(36,896,087)	(806,114)	(2,921,723)	(3,727,837)	(5,105,025)	(27,759,850)	(32,864,875)
14	Sep 2021	1,690,153	6,098,370	7,788,523	(5,958,753)	(30,767,005)	(36,725,758)	(800,648)	(2,888,878)	(3,689,526)	(5,069,248)	(27,557,513)	(32,626,761)
15	Oct 2021	1,698,014	6,114,879	7,812,893	(5,991,120)	(30,703,124)	(36,694,244)	(798,267)	(2,884,978)	(3,683,245)	(5,091,373)	(27,473,223)	(32,564,596)
16	Nov 2021	1,702,671	6,118,862	7,821,533	(6,061,448)	(30,771,817)	(36,833,265)	(797,765)	(2,888,253)	(3,686,018)	(5,156,542)	(27,541,208)	(32,697,750)
17	Dec 2021	1,690,881	6,100,997	7,791,878	(6,133,287)	(31,038,200)	(37,171,487)	(796,025)	(2,872,193)	(3,668,218)	(5,238,431)	(27,809,396)	(33,047,827)
18													
19	13-MONTH AVERAGE	1,499,774	5,398,738	6,898,512	(5,886,811)	(30,795,132)	(36,681,943)	(598,017)	(2,162,785)	(2,760,803)	(4,985,054)	(27,559,179)	(32,544,233)

Note: Florida City Gas was acquired by Florida Power & Light on July 29, 2018. Amounts reported for periods prior to acquisition were obtained from the annual FERC Form No. 2 filings.

Florida Public Service Commission  
 Company: Florida City Gas  
 Docket No.: 20220069-GU

Explanation: For each of the accumulated deferred tax accounts, provide annual balances beginning with the year of the last rate case and ending with the beginning of the historic base year, and monthly balances for the current historic base year.

Type of Data Shown:  
 Historic Base Year Data: 12/31/21  
 Witness: Liz Fuentes

Line No.	Year/ Month	ACCOUNT NO. 190 (A)					ACCOUNT NO. 282 (A)					ACCOUNT NO. 283 (A)				
		Beginning Balance	Current Year Deferral (B)	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral (B)	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral (B)	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	Dec 2017	\$335,445	\$1,248,971			\$1,584,416	-\$3,829,730	-\$372,210		-\$4,201,940	\$0	\$51,527			\$51,527	
2	Dec 2018	1,584,416	(186,174)			1,398,242	(4,201,940)	(264,111)		(4,466,051)	51,527	(246,967)			(195,440)	
3	Dec 2019	1,398,242	(51,745)			1,346,497	(4,466,051)	(653,914)		(5,119,965)	(195,440)	(682,288)			(877,728)	
4	Dec 2020	1,346,497	(31,975)			1,314,522	(5,119,965)	(491,408)		(5,611,373)	(877,728)	517,684			(360,044)	
5	Jan 2021	1,314,522	17,222			1,331,744	(5,611,373)	(36,431)		(5,647,804)	(360,044)	1,259			(358,785)	
6	Feb 2021	1,331,744	(21,144)			1,310,600	(5,647,804)	(79,751)		(5,727,555)	(358,785)	(1,467)			(360,252)	
7	Mar 2021	1,310,600	(92,328)			1,218,272	(5,727,555)	(62,361)		(5,789,916)	(360,252)	2,201			(358,051)	
8	Apr 2021	1,218,272	10,530			1,228,802	(5,789,916)	(29,475)		(5,819,391)	(358,051)	(272)			(358,323)	
9	May 2021	1,228,802	11,532			1,240,334	(5,819,391)	(69,246)		(5,888,637)	(358,323)	(1,187)			(359,510)	
10	Jun 2021	1,240,334	446,173			1,686,507	(5,888,637)	(41,023)		(5,929,660)	(359,510)	(450,422)			(809,932)	
11	Jul 2021	1,686,507	7,114			1,693,621	(5,929,660)	(50,082)		(5,979,742)	(809,932)	(577)			(810,509)	
12	Aug 2021	1,693,621	(2,677)			1,690,944	(5,979,742)	(10,113)		(5,989,855)	(810,509)	4,395			(806,114)	
13	Sep 2021	1,690,944	(791)			1,690,153	(5,989,855)	31,102		(5,958,753)	(806,114)	5,466			(800,648)	
14	Oct 2021	1,690,153	7,861			1,698,014	(5,958,753)	(32,367)		(5,991,120)	(800,648)	2,381			(798,267)	
15	Nov 2021	1,698,014	4,657			1,702,671	(5,991,120)	(70,328)		(6,061,448)	(798,267)	502			(797,765)	
16	Dec 2021	1,702,671	(11,790)			1,690,881	(6,061,448)	(71,839)		(6,133,287)	(797,765)	1,740			(796,025)	
17																
18	Notes:															
19	(A) Florida City Gas was acquired by Florida Power & Light on July 29, 2018. Amounts reported for periods prior to acquisition were obtained from the annual FERC Form No. 2 filings.															
20	(B) Activity for accumulated deferred tax accounts is not recorded or tracked at the detail level requested. Therefore, all activity is reflected as "Current Year Deferral."															

Florida Public Service Commission

Explanation: For each of the accumulated deferred tax accounts, provide annual balances beginning with the year of the last rate case and ending with the beginning of the historic base year, and monthly balances for the current historic base year.

Type of Data Shown:  
Historic Base Year Data: 12/31/21  
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Year/ Month	ACCOUNT NO. 190 (A)					ACCOUNT NO. 282 (A)					ACCOUNT NO. 283 (A)				
		Beginning Balance	Current Year Deferral (B)	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral (B)	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral (B)	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	Dec 2017	\$2,566,610	\$3,150,252			\$5,716,862	(\$39,016,317)			\$10,759,474	(\$28,256,843)	\$0	\$185,919			\$185,919
2	Dec 2018	5,716,862	93,517			5,810,379	(28,256,843)			(874,140)	(29,130,983)	185,919	(891,105)			(705,186)
3	Dec 2019	5,810,379	(951,984)			4,858,395	(29,130,983)			(572,271)	(29,703,254)	(705,186)	(2,628,340)			(3,333,526)
4	Dec 2020	4,858,395	(115,371)			4,743,024	(29,703,254)			(767,206)	(30,470,460)	(3,333,526)	2,034,423			(1,299,103)
5	Jan 2021	4,743,024	47,554			4,790,578	(30,470,460)			35,555	(30,434,905)	(1,299,103)	(1,233)			(1,300,336)
6	Feb 2021	4,790,578	(87,355)			4,703,223	(30,434,905)			(139,254)	(30,574,159)	(1,300,336)	(9,675)			(1,310,011)
7	Mar 2021	4,703,223	(307,486)			4,395,737	(30,574,159)			(269,250)	(30,843,409)	(1,310,011)	18,102			(1,291,909)
8	Apr 2021	4,395,737	25,719			4,421,456	(30,843,409)			48,514	(30,794,895)	(1,291,909)	(5,843)			(1,297,752)
9	May 2021	4,421,456	27,224			4,448,680	(30,794,895)			(83,943)	(30,878,838)	(1,297,752)	(9,976)			(1,307,728)
10	Jun 2021	4,448,680	1,636,538			6,085,218	(30,878,838)			(197,538)	(31,076,376)	(1,307,728)	(1,614,652)			(2,922,380)
11	Jul 2021	6,085,218	9,249			6,094,467	(31,076,376)			(917)	(31,077,293)	(2,922,380)	(8,585)			(2,930,965)
12	Aug 2021	6,094,467	(26,362)			6,068,105	(31,077,293)			171,061	(30,906,232)	(2,930,965)	9,242			(2,921,723)
13	Sep 2021	6,068,105	30,265			6,098,370	(30,906,232)			139,227	(30,767,005)	(2,921,723)	32,845			(2,888,878)
14	Oct 2021	6,098,370	16,509			6,114,879	(30,767,005)			63,881	(30,703,124)	(2,888,878)	3,900			(2,884,978)
15	Nov 2021	6,114,879	3,983			6,118,862	(30,703,124)			(68,693)	(30,771,817)	(2,884,978)	(3,275)			(2,888,253)
16	Dec 2021	6,118,862	(17,865)			6,100,997	(30,771,817)			(266,383)	(31,038,200)	(2,888,253)	16,060			(2,872,193)
17																
18	Notes:															
19	(A) Florida City Gas was acquired by Florida Power & Light on July 29, 2018. Amounts reported for periods prior to acquisition were obtained from the annual FERC Form No. 2 filings.															
20	(B) Activity for accumulated deferred tax accounts is not recorded or tracked at the detail level requested. Therefore, all activity is reflected as "Current Year Deferral."															