



Christopher T. Wright
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Florida Authorized House Counsel;
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

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

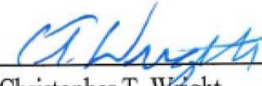
11. Minimum Filing Requirements, Schedule D
12. Minimum Filing Requirements, Schedule E
13. Minimum Filing Requirements, Schedule G
14. Minimum Filing Requirements, Schedule H
15. Minimum Filing Requirements, Schedule I

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 13 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 awaisenf@psc.state.fl.us wtrierwe@psc.state.fl.us</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 Gentry.richard@leg.state.fl.us christensen.patty@leg.state.fl.us</p> <p><i>For Office of Public Counsel</i></p>
---	--

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 a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base YR + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	<u>BASE YEAR</u> 12/31/21 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	<u>BASE YR + 1</u> 12/31/22 Average Year (A)	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$521,622,640	(\$30,083,403)	\$491,539,237	\$512,163,230	\$659,463,015	(\$16,383,312)	\$643,079,704
2	CONSTRUCTION WORK IN PROGRESS	27,602,674	(3,658,086)	23,944,588	54,946,018	30,868,480	(2,676,040)	28,192,440
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835	21,656,835	21,656,835	-	21,656,835
4	COMMON PLANT ALLOCATED	-	-	-	-	-	-	-
5	PLANT HELD FOR FUTURE USE	-	-	-	-	-	-	-
6	TOTAL	\$570,882,149	(\$33,741,489)	\$537,140,660	\$588,766,083	\$711,988,331	(\$19,059,352)	\$692,928,979
<u>DEDUCTIONS</u>								
7	ACCUM PROV-DEPR & AMORT	(\$199,051,908)	\$781,287	(\$198,270,621)	(\$206,483,683)	(\$224,359,876)	\$1,399,873	(\$222,960,003)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	-	-	-	-	-	-	-
9	TOTAL DEDUCTIONS	(\$199,051,908)	\$781,287	(\$198,270,621)	(\$206,483,683)	(\$224,359,876)	\$1,399,873	(\$222,960,003)
10	PLANT NET	\$371,830,241	(\$32,960,202)	\$338,870,039	\$382,282,400	\$487,628,455	(\$17,659,479)	\$469,968,976
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	\$28,932,348	(\$15,212,528)	\$13,719,820	\$9,733,692	\$19,889,189	(\$2,435,340)	\$17,453,849
12	TOTAL RATE BASE	\$400,762,589	(\$48,172,730)	\$352,589,859	\$392,016,092	\$507,517,644	(\$20,094,820)	\$487,422,825
13	NET OPERATING INCOME	\$18,751,697	(\$1,646,275)	\$17,105,422	\$16,104,631	\$16,761,975	(\$5,838,032)	\$10,923,943
14	RATE OF RETURN	4.68%		4.85%		3.30%		2.24%

Note (A): Amounts in this column have been adjusted for Commission adjustments.

Supporting Schedules: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21, G-2 p.22, G-2 p.1-3, G-6 p.1-2

Recap Schedule:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base YR + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Line No.	Description	<u>BASE YEAR</u> 12/31/21 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	<u>BASE YR + 1</u> 12/31/22 Average Year (A)	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$521,622,640	(\$30,083,403)	\$491,539,237	\$512,163,230	\$659,463,015	(\$16,383,312)	\$643,079,704
2	CONSTRUCTION WORK IN PROGRESS	27,602,674	(3,658,086)	23,944,588	54,946,018	30,868,480	(2,676,040)	28,192,440
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835	21,656,835	21,656,835	-	21,656,835
4	COMMON PLANT ALLOCATED	-	-	-	-	-	-	-
5	PLANT HELD FOR FUTURE USE	-	-	-	-	-	-	-
6	TOTAL	\$570,882,149	(\$33,741,489)	\$537,140,660	\$588,766,083	\$711,988,331	(\$19,059,352)	\$692,928,979
<u>DEDUCTIONS</u>								
7	ACCUM PROV-DEPR & AMORT	(\$199,051,908)	\$781,287	(\$198,270,621)	(\$206,483,683)	(\$224,359,876)	\$2,979,165	(\$221,380,711)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	-	-	-	-	-	-	-
9	TOTAL DEDUCTIONS	(\$199,051,908)	\$781,287	(\$198,270,621)	(\$206,483,683)	(\$224,359,876)	\$2,979,165	(\$221,380,711)
10	PLANT NET	\$371,830,241	(\$32,960,202)	\$338,870,039	\$382,282,400	\$487,628,455	(\$16,080,187)	\$471,548,268
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	\$28,932,348	(\$15,212,528)	\$13,719,820	\$9,733,692	\$19,889,261	(\$2,435,340)	\$17,453,920
12	TOTAL RATE BASE	\$400,762,589	(\$48,172,730)	\$352,589,859	\$392,016,092	\$507,517,716	(\$18,515,527)	\$489,002,189
13	NET OPERATING INCOME	\$18,751,697	(\$1,646,275)	\$17,105,422	\$16,104,631	\$16,762,125	(\$3,493,520)	\$13,268,605
14	RATE OF RETURN	4.68%		4.85%		3.30%		2.71%

Note (A): Amounts in this column have been adjusted for Commission adjustments.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base YR + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Per Book Unadjusted Average	Historic Base Year (12/31/21)		Historic Base Year +1 12/31/2022		Projected Test Year Unadjusted Average (A)	Projected Test Year (12/31/23)	
			Company Adjustments	Base Year Adjusted Average	Unadjusted Average	Projected Test Year Adjustments		Projected Test Year Adjusted Average	
<u>CURRENT AND ACCRUED ASSETS</u>									
1	CASH	\$2,156,123	-	\$2,156,123	\$4,796,217	\$5,000,000	-	\$5,000,000	
2	TEMPORARY CASH INVESTMENTS	5,412,853	(\$5,412,853)	-	379,207	-	-	-	-
3	CUST. ACCTS. REC.- GAS	12,660,289	-	12,660,289	13,038,103	15,503,936	-	15,503,936	-
4	OTHER ACCOUNTS RECEIVABLE	23,378	-	23,378	8,423	-	-	-	-
5	ACCUM. PROV.UNCOLLECT.ACCTS.	(900,984)	-	(900,984)	(605,309)	(360,368)	-	(360,368)	-
6	RECEIVABLE ASSOC. COMPANIES	84,468	(84,468)	-	(123)	-	-	-	-
7	PLANT & OPER.MATERIAL & SUPPL.	13,757	-	13,757	1,056	-	-	-	-
8	STORES EXPENSE	372,635	-	372,635	489,873	659,536	-	659,536	-
9	PREPAYMENTS	11,478,063	-	11,478,063	11,051,324	10,515,090	-	10,515,090	-
10	UNBILLED REVENUE & MISC.	510,596	-	510,596	(1,794,882)	(1,966,976)	-	(1,966,976)	-
11	TOTAL CURRENT ASSETS	\$31,811,177	(\$5,497,321)	\$26,313,856	\$27,363,889	\$29,351,219	-	\$29,351,219	
<u>DEFERRED DEBITS</u>									
12	OTHER REGULATORY ASSETS	\$13,840,280	(\$9,793,195)	\$4,047,085	\$8,127,768	\$6,328,916	(\$2,186,451)	\$4,142,465	
13	MISCELLANEOUS DEFERRED DEBITS	2,820,146	-	2,820,146	4,864,344	7,000,353	(248,890)	6,751,464	
14	TOTAL DEFERRED DEBITS	\$16,660,426	(\$9,793,195)	\$6,867,231	\$12,992,112	\$13,329,269	(\$2,435,340)	\$10,893,928	
15	TOTAL CURRENT AND DEFERRED ASSETS	\$48,471,603	(\$15,290,516)	\$33,181,087	\$40,356,001	\$42,680,487	(\$2,435,340)	\$40,245,147	

NOTE (A): IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FCG'S PROPOSED EQUITY RATIO ON AN ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/21

Historic Base YR + 1: 12/31/22

Projected Test Year: 12/31/23

Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Per Book Unadjusted Average	Historic Base Year (12/31/21)	Base Year Adjusted Average	Historic Base Year +1 12/31/2022	Projected Test Year Unadjusted Average (A)	Projected Test Year	Projected Test Year Adjusted Average
			Company Adjustments		12/31/2023		Adjusted Average	
<u>CURRENT AND ACCRUED ASSETS</u>								
1	CASH	2,156,123	0	2,156,123	4,796,217	5,000,000	0	5,000,000
2	TEMPORARY CASH INVESTMENTS	5,412,853	(5,412,853)	0	379,207	0	0	0
3	CUST. ACCTS. REC.- GAS	12,660,289	0	12,660,289	13,038,103	15,503,936	0	15,503,936
4	OTHER ACCOUNTS RECEIVABLE	23,378	0	23,378	8,423	0	0	0
5	ACCUM. PROV. UNCOLLECT. ACCTS.	(900,984)	0	(900,984)	(605,309)	(360,368)	0	(360,368)
6	RECEIVABLE ASSOC. COMPANIES	84,468	(84,468)	0	(123)	0	0	0
7	PLANT & OPER. MATERIAL & SUPPL.	13,757	0	13,757	1,056	0	0	0
8	STORES EXPENSE	372,635	0	372,635	489,873	659,536	0	659,536
9	PREPAYMENTS	11,478,063	0	11,478,063	11,051,324	10,515,090	0	10,515,090
10	UNBILLED REVENUE & MISC.	510,596	0	510,596	(1,794,882)	(1,966,976)	0	(1,966,976)
11	TOTAL CURRENT ASSETS	31,811,177	(5,497,321)	26,313,856	27,363,889	29,351,219	0	29,351,219
<u>DEFERRED DEBITS</u>								
12	OTHER REGULATORY ASSETS	13,840,280	(9,793,195)	4,047,085	8,127,768	6,329,011	(2,186,451)	4,142,560
13	MISCELLANEOUS DEFERRED DEBITS	2,820,146	0	2,820,146	4,864,344	7,000,353	(248,890)	6,751,464
14	TOTAL DEFERRED DEBITS	16,660,426	(9,793,195)	6,867,231	12,992,112	13,329,364	(2,435,341)	10,894,024
15	TOTAL CURRENT AND DEFERRED ASSETS	\$48,471,603	(\$15,290,516)	\$33,181,087	\$40,356,001	\$42,680,583	(\$2,435,341)	\$40,245,243

NOTE (A): IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FCG'S PROPOSED EQUITY RATIO ON AN ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base YR + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Historic Base Year (12/31/21)		Base Year Adjusted Average	Historic Base Year +1 12/31/2022		Projected Test Year (12/31/23)	
		Per Book Unadjusted Average	Company Adjustments		Unadjusted Average	Projected Test Year Unadjusted Average (A)	Projected Test Year Adjustments	Projected Test Year Adjusted Average
CURRENT LIABILITIES								
1	ACCOUNTS PAYABLE	8,554,732	0	8,554,732	14,308,004	10,973,113	0	10,973,113
2	ACCOUNTS PAY. ASSOC. CO.	2,318,695	0	2,318,695	1,814,893	2,168,521	0	2,168,521
3	TAXES ACCRUED-GENERAL	2,150,201	0	2,150,201	1,815,637	2,299,542	0	2,299,542
4	TAXES ACCRUED-INCOME	1,771,989	0	1,771,989	3,204,748	1,627,641	0	1,627,641
5	INTEREST ACCRUED	360,052	0	360,052	694,221	938,261	0	938,261
6	TAX COLLECTIONS PAYABLE	459,341	0	459,341	737,276	760,128	0	760,128
7	MISC. CURRENT LIABILITIES	2,226,374	0	2,226,374	2,315,979	2,366,634	0	2,366,634
8	TOTAL CURRENT LIABILITIES	17,841,383	0	17,841,383	24,890,758	21,133,840	0	21,133,840
DEFERRED CREDITS AND OPERATING RESERVES								
9	OTHER DEFERRED CREDITS	31,732	(31,732)	0	12,348	0	0	0
10	OTHER REGULATORY LIABILITIES	1,451,166	(35,949)	1,415,218	723,647	1,324,468	0	1,324,468
11	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	1,482,898	(67,680)	1,415,218	735,995	1,324,468	0	1,324,468
NON - CURRENT LIABILITIES								
12	ACCUMULATED PROVISION PROPERTY INSURANC	125,011	0	125,011	176,665	234,165	0	234,165
13	ACCUMULATED PROVISION INJURIES & DAMAGES	79,654	0	79,654	76,000	85,000	0	85,000
14	ACCUMULATED PROVISION PENSION & BENEFITS	10,308	(10,308)	0	10,418	13,825	0	13,825
15	TOTAL NON - CURRENT LIABILITIES	214,973	(10,308)	204,665	263,084	332,990	0	332,990
16	TOTAL LIABILITIES	\$19,539,254	(\$77,988)	\$19,461,266	\$25,889,836	\$22,791,298	\$0	\$22,791,298
17	WORKING CAPITAL	\$28,932,348	(\$15,212,528)	\$13,719,820	\$14,466,165	\$19,889,189	(\$2,435,340)	\$17,453,849

NOTE (A): IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FCG'S PROPOSED EQUITY RATIO ON AN ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

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Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No 20220069-G

Line No.	Description	Historic Base Year (12/31/21)		Base Year Adjusted Average	Historic Base Year +1 12/31/2022		Projected Test Year (12/31/23)	
		Per Book Unadjusted Average	Company Adjustments		Unadjusted Average	Projected Test Year Unadjusted Average (A)	Projected Test Year Adjustments	Projected Test Year Adjusted Average
CURRENT LIABILITIES								
1	ACCOUNTS PAYABLE	8,554,732	0	8,554,732	14,308,004	10,973,113	0	10,973,113
2	ACCOUNTS PAY. ASSOC. CO.	2,318,695	0	2,318,695	1,814,893	2,168,521	0	2,168,521
3	TAXES ACCRUED-GENERAL	2,150,201	0	2,150,201	1,815,637	2,299,542	0	2,299,542
4	TAXES ACCRUED-INCOME	1,771,989	0	1,771,989	3,204,748	1,627,664	0	1,627,664
5	INTEREST ACCRUED	360,052	0	360,052	694,221	938,261	0	938,261
6	TAX COLLECTIONS PAYABLE	459,341	0	459,341	737,276	760,128	0	760,128
7	MISC. CURRENT LIABILITIES	2,226,374	0	2,226,374	2,315,979	2,366,634	0	2,366,634
8	TOTAL CURRENT LIABILITIES	17,841,383	0	17,841,383	24,890,758	21,133,864	0	21,133,864
DEFERRED CREDITS AND OPERATING RESERVES								
9	OTHER DEFERRED CREDITS	31,732	(31,732)	0	12,348	0	0	0
10	OTHER REGULATORY LIABILITIES	1,451,166	(35,949)	1,415,218	723,647	1,324,468	0	1,324,468
11	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	1,482,898	(67,680)	1,415,218	735,995	1,324,468	0	1,324,468
NON - CURRENT LIABILITIES								
12	ACCUMULATED PROVISION PROPERTY INSURANC	125,011	0	125,011	176,665	234,165	0	234,165
13	ACCUMULATED PROVISION INJURIES & DAMAGES	79,654	0	79,654	76,000	85,000	0	85,000
14	ACCUMULATED PROVISION PENSION & BENEFITS	10,308	(10,308)	0	10,418	13,825	0	13,825
15	TOTAL NON - CURRENT LIABILITIES	214,973	(10,308)	204,665	263,084	332,990	0	332,990
16	TOTAL LIABILITIES	\$19,539,254	(\$77,988)	\$19,461,266	\$25,889,836	\$22,791,322	\$0	\$22,791,322
17	WORKING CAPITAL	\$28,932,348	(\$15,212,528)	\$13,719,820	\$14,466,165	\$19,889,261	(\$2,435,340)	\$17,453,920

NOTE (A): IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FCG'S PROPOSED EQUITY RATIO ON AN ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

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.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Line No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>COMMISSION ADJUSTMENTS</u>					
<u>UTILITY PLANT</u>					
1	SAFE PLANT IN SERVICE	(\$49,408,313)	\$0	(\$49,408,313)	(1)
2	SAFE CWIP	(3,555,214)	0	(3,555,214)	(2)
3	CAPITAL LEASES	(9,677,542)	0	(9,677,542)	(3)
4	TOTAL	<u>(\$62,641,069)</u>	<u>0</u>	<u>(\$62,641,069)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
5	SAFE ACCUMULATED DEPRECIATION	2,709,929	0	2,709,929	(4)
6	CAPITAL LEASES	1,703,882	0	1,703,882	(5)
7	TOTAL	<u>4,413,811</u>	<u>0</u>	<u>4,413,811</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
8	AEP REGULATORY ASSET	(1,132,457)	0	(1,132,457)	(6)
9	CLAUSE NET UNDERRECOVERIES	(1,053,994)	0	(1,053,994)	(7)
10	TOTAL	<u>(2,186,451)</u>	<u>0</u>	<u>(2,186,451)</u>	
11	TOTAL RATE BASE COMMISSION ADJUSTMENTS	<u>(\$60,413,709)</u>	<u>\$0</u>	<u>(\$60,413,709)</u>	
<u>COMPANY ADJUSTMENTS</u>					
<u>UTILITY PLANT</u>					
12	SAFE PLANT IN SERVICE TRANSFER TO BASE	\$42,702,544	\$0	\$42,702,544	(8)
13	SAFE CWIP TRANSFER TO BASE	\$879,174	\$0	\$879,174	(9)
14	TOTAL	<u>43,581,718</u>	<u>0</u>	<u>43,581,718</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
15	SAFE ACCUMULATED DEPRECIATION TRANSFER TO BASE	(2,523,229)	0	(2,523,229)	(10)
16	2022 DEPRECIATION STUDY	(490,709)	0	(490,709)	(11)
17	TOTAL	<u>(3,013,938)</u>	<u>0</u>	<u>(3,013,938)</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
18	2022 RATE CASE EXPENSES	(248,890)	0	(248,890)	(12)
19	TOTAL RATE BASE COMPANY ADJUSTMENTS	<u>\$40,318,890</u>	<u>\$0</u>	<u>\$40,318,890</u>	

(1) SAFE COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE SUM OF: (1) CAPITAL EXPENDITURES CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE, AND (2) FORECASTED 2023 CAPITAL EXPENDITURES EXPECTED TO BE RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE IN 2023.

(2) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS THE SUM OF: (1) INVESTMENTS CURRENTLY EARNING A RETURN THROUGH THE SAFE COST RECOVERY CLAUSE, AND (2) FORECASTED 2023 INVESTMENTS EXPECTED TO EARN A RETURN IN THE SAFE COST RECOVERY CLAUSE IN 2023.

(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 AND AMORTIZATION THE SUM OF: (1) THE RESERVE ASSOCIATED WITH CAPITAL EXPENDITURES CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE, AND (2) THE RESERVE ASSOCIATED WITH FORECASTED 2023 CAPITAL EXPENDITURES EXPECTED TO BE RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE IN 2023.

(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) SAFE PLANT IN SERVICE TRANSFER TO BASE: TO INCLUDE IN RATE BASE THE TRANSFER OF FORECASTED PLANT IN SERVICE BALANCES AS OF DECEMBER 31, 2022 ASSOCIATED WITH PLANT CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU.

(9) SAFE CWIP TRANSFER TO BASE: TO INCLUDE IN RATE BASE THE TRANSFER OF FORECASTED CONSTRUCTION WORK IN PROGRESS BALANCES AS OF DECEMBER 31, 2022 CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU.

(10) SAFE ACCUMULATED DEPRECIATION TRANSFER TO BASE: TO INCLUDE IN RATE BASE THE TRANSFER OF FORECASTED ACCUMULATED DEPRECIATION BALANCES AS OF DECEMBER 31, 2022 ASSOCIATED WITH ASSETS CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU. AMOUNTS WERE DETERMINED USING FCG'S CURRENT APPROVED DEPRECIATION RATES.

(11) 2022 DEPRECIATION STUDY: TO INCREASE ACCUMULATED DEPRECIATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM FCG'S 2022 DEPRECIATION STUDY.

(12) 2022 RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.

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.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Line No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
COMMISSION ADJUSTMENTS					
UTILITY PLANT					
1	SAFE PLANT IN SERVICE	(\$49,408,313)	\$0	(\$49,408,313)	(1)
2	SAFE CWIP	(3,555,214)	0	(3,555,214)	(2)
3	CAPITAL LEASES	(9,677,542)	0	(9,677,542)	(3)
4	TOTAL	<u>(62,641,069)</u>	<u>0</u>	<u>(62,641,069)</u>	
ACCUM. DEPR.-UTILITY PLANT					
5	SAFE ACCUMULATED DEPRECIATION	2,709,929	0	2,709,929	(4)
6	CAPITAL LEASES	1,703,882	0	1,703,882	(5)
7	TOTAL	<u>4,413,811</u>	<u>0</u>	<u>4,413,811</u>	
ALLOWANCE FOR WORKING CAPITAL					
8	AEP REGULATORY ASSET	(1,132,457)	0	(1,132,457)	(6)
9	CLAUSE NET UNDERRECOVERIES	(1,053,994)	0	(1,053,994)	(7)
10	TOTAL	<u>(2,186,451)</u>	<u>0</u>	<u>(2,186,451)</u>	
11	TOTAL RATE BASE COMMISSION ADJUSTMENTS	<u>(\$60,413,709)</u>	<u>\$0</u>	<u>(\$60,413,709)</u>	
COMPANY ADJUSTMENTS					
UTILITY PLANT					
12	SAFE PLANT IN SERVICE TRANSFER TO BASE	\$42,702,544	\$0	\$42,702,544	(8)
13	SAFE CWIP TRANSFER TO BASE	\$879,174	\$0	\$879,174	(9)
14	TOTAL	<u>43,581,718</u>	<u>0</u>	<u>43,581,718</u>	
ACCUM. DEPR.-UTILITY PLANT					
15	SAFE ACCUMULATED DEPRECIATION TRANSFER TO BASE	(2,523,229)	0	(2,523,229)	(10)
16	DEPRECIATION	1,088,583	0	1,088,583	(11)
17	TOTAL	<u>(1,434,646)</u>	<u>0</u>	<u>(1,434,646)</u>	
ALLOWANCE FOR WORKING CAPITAL					
18	2022 RATE CASE EXPENSES	(248,890)	0	(248,890)	(12)
19	TOTAL RATE BASE COMPANY ADJUSTMENTS	<u>\$41,898,182</u>	<u>\$0</u>	<u>\$41,898,182</u>	

(1) SAFE COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE SUM OF: (1) CAPITAL EXPENDITURES CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE, AND (2) FORECASTED 2023 CAPITAL EXPENDITURES EXPECTED TO BE RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE IN 2023.

(2) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS THE SUM OF: (1) INVESTMENTS CURRENTLY EARNING A RETURN THROUGH THE SAFE COST RECOVERY CLAUSE, AND (2) FORECASTED 2023 INVESTMENTS EXPECTED TO EARN A RETURN IN THE SAFE COST RECOVERY CLAUSE IN 2023.

(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 AND AMORTIZATION THE SUM OF: (1) THE RESERVE ASSOCIATED WITH CAPITAL EXPENDITURES CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE, AND (2) THE RESERVE ASSOCIATED WITH FORECASTED 2023 CAPITAL EXPENDITURES EXPECTED TO BE RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE IN 2023.

(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) SAFE PLANT IN SERVICE TRANSFER TO BASE: TO INCLUDE IN RATE BASE THE TRANSFER OF FORECASTED PLANT IN SERVICE BALANCES AS OF DECEMBER 31, 2022 ASSOCIATED WITH PLANT CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU.

(9) SAFE CWIP TRANSFER TO BASE: TO INCLUDE IN RATE BASE THE TRANSFER OF FORECASTED CONSTRUCTION WORK IN PROGRESS BALANCES AS OF DECEMBER 31, 2022 CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU.

(10) SAFE ACCUMULATED DEPRECIATION TRANSFER TO BASE: TO INCLUDE IN RATE BASE THE TRANSFER OF FORECASTED ACCUMULATED DEPRECIATION BALANCES AS OF DECEMBER 31, 2022 ASSOCIATED WITH ASSETS CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU. AMOUNTS WERE DETERMINED USING FCG'S CURRENT APPROVED DEPRECIATION RATES.

(11) DEPRECIATION: TO DECREASE ACCUMULATED DEPRECIATION TO REFLECT DECREASED BASE DEPRECIATION EXPENSE RESULTING FROM FCG'S PROPOSED RSAM ADJUSTED DEPRECIATION RATES.

(12) 2022 RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:
Historic Base YR + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Assets	Beg. Balance	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	533,362,897	535,227,786	537,479,224	540,181,920	543,190,062	546,426,804	549,900,449	553,491,672	557,294,666	561,287,818	565,294,446	569,249,757	573,261,896	551,203,800	RATE BASE
2	PLANT HELD FOR FUT.USE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RATE BASE
3	CWIP	31,968,305	37,907,787	41,181,607	45,751,714	49,211,888	51,574,665	57,657,413	62,341,173	67,138,365	71,717,434	75,194,763	78,162,935	79,772,296	57,660,027	RATE BASE
4	CAPITAL LEASES	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	RATE BASE
5	GAS PLANT ACQ. ADJ.	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
6	GROSS UTILITY PLANT	596,665,579	604,469,950	609,995,208	617,268,012	623,736,326	629,335,846	638,892,238	647,167,222	655,767,408	664,339,629	671,823,586	678,747,068	684,368,570	640,198,203	
7	ACCUM. PROVISION FOR DEPR.	(202,913,016)	(204,022,316)	(205,139,171)	(206,264,071)	(207,397,654)	(208,540,350)	(209,692,544)	(210,854,525)	(212,026,577)	(213,209,079)	(214,402,213)	(215,606,009)	(216,821,012)	(209,760,657)	RATE BASE
8	NET PLANT	\$393,752,563	\$400,447,635	\$404,856,037	\$411,003,941	\$416,338,672	\$420,795,495	\$429,199,694	\$436,312,697	\$443,740,831	\$451,130,550	\$457,421,373	\$463,141,059	\$467,547,558	\$430,437,547	
9	OTHER SPECIAL FUNDS - GENERAL	54,345	54,345	54,345	54,345	54,345	54,345	54,345	54,345	54,345	0	0	0	0	37,623	WORKING CAP.
	TOTAL OTHER PROP. & INVESTMENT	\$54,345	\$54,345	\$54,345	\$54,345	\$54,345	\$54,345	\$54,345	\$54,345	\$54,345	\$0	\$0	\$0	\$0	\$37,623	
10	CASH	2,350,819	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	4,796,217	WORKING CAP.
11	TEMPORARY CASH INVESTMENTS	4,929,690	0	0	0	0	0	0	0	0	0	0	0	0	379,207	WORKING CAP.
12	CUST. ACCTS. REC.- GAS	13,181,708	14,914,571	15,541,294	14,114,107	13,134,620	12,464,805	12,156,292	11,359,252	11,756,448	11,914,030	12,367,954	12,927,092	13,663,170	13,038,103	WORKING CAP.
13	OTHER ACCOUNTS RECEIVABLE	109,502	0	0	0	0	0	0	0	0	0	0	0	0	8,423	WORKING CAP.
14	ACCUM. PROV.UNCOLLECT.ACCTS.	(793,103)	(736,828)	(716,065)	(715,859)	(672,657)	(631,601)	(597,462)	(561,871)	(528,625)	(498,369)	(481,889)	(478,604)	(456,078)	(605,309)	WORKING CAP.
15	RECEIVABLE ASSOC. COMPANIES	(1,604)	0	0	0	0	0	0	0	0	0	0	0	0	(123)	WORKING CAP.
16	PLANT & OPER.MATERIAL & SUPPL.	13,727	0	0	0	0	0	0	0	0	0	0	0	0	1,056	WORKING CAP.
17	GAS STORAGE	440,505	485,301	536,136	514,200	453,552	410,366	378,660	465,075	466,083	465,273	517,990	580,008	655,200	489,873	WORKING CAP.
18	PREPAYMENTS	11,390,778	11,240,681	11,554,288	11,538,373	11,452,641	11,300,404	11,106,877	10,998,669	10,824,290	10,646,619	10,475,533	10,301,154	10,836,900	11,051,324	WORKING CAP.
19	UNBILLED REVENUE & MISC.	614,434	(1,760,812)	(1,893,034)	(2,075,583)	(2,031,505)	(1,995,312)	(2,078,581)	(2,223,643)	(2,143,407)	(2,128,292)	(1,936,733)	(1,908,638)	(1,772,357)	(1,794,882)	WORKING CAP.
20	TOTAL CURR.& ACCR. ASSETS	\$32,236,456	\$29,142,913	\$30,022,618	\$28,375,237	\$27,336,651	\$26,548,663	\$25,965,786	\$25,037,482	\$25,374,789	\$25,399,261	\$25,942,855	\$26,421,013	\$27,926,836	\$27,363,889	
21	OTHER REGULATORY ASSETS	11,099,412	10,666,760	10,070,468	9,736,188	8,767,038	7,839,214	7,096,181	6,822,065	6,814,600	6,791,668	6,739,291	6,691,390	6,526,713	8,127,768	WORKING CAP.
22	MISCELLANEOUS DEFERRED DEBITS	3,106,032	3,317,635	3,606,738	3,975,336	4,343,934	4,671,035	4,971,137	5,276,240	5,553,343	5,780,949	6,076,253	6,224,362	6,333,472	4,864,344	WORKING CAP.
23	ACCUMULATED DEFERRED INCOME TAXES	8,005,349	8,019,832	8,042,144	7,790,812	7,808,204	7,828,710	7,849,836	7,870,488	7,889,127	7,911,038	7,936,535	7,967,290	7,992,008	7,916,259	CAP. STRUCTURE
24	UNAMORTIZED LOSS ON REACQUIRED DEBT	424,408	411,548	398,687	385,826	372,965	360,104	347,243	334,382	321,522	308,661	295,800	282,939	270,078	347,243	CAP. STRUCTURE
25	TOTAL DEFERRED CHARGES	\$22,635,202	\$22,415,774	\$22,118,036	\$21,888,162	\$21,292,141	\$20,699,063	\$20,264,397	\$20,303,175	\$20,578,592	\$20,792,316	\$21,047,879	\$21,165,981	\$21,122,271	\$21,255,614	
26	TOTAL ASSETS	\$448,678,566	\$452,060,667	\$457,051,037	\$461,321,685	\$465,021,810	\$468,097,566	\$475,484,222	\$481,707,699	\$489,748,557	\$497,322,127	\$504,412,107	\$510,728,053	\$516,596,665	\$479,094,674	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:
Historic Base YR + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Capitalization & Liabilities	Beg. Balance	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	MISCELLANEOUS PAID-IN CAPITAL	(151,380,644)	(151,380,644)	(151,380,644)	(151,380,644)	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(170,104,283)	CAP. STRUCTURE
2	UNAPPROPRIATED RET. EARN.	(6,225,455)	(7,318,180)	(8,466,117)	(9,363,588)	(10,410,022)	(11,423,373)	(12,267,892)	(13,029,764)	(13,851,837)	(14,602,857)	(15,646,496)	(16,604,532)	(17,817,180)	(12,079,023)	CAP. STRUCTURE
3	TOTAL PROPRIETARY CAPITAL	<u>(\$157,606,099)</u>	<u>(\$158,698,824)</u>	<u>(\$159,846,761)</u>	<u>(\$160,744,232)</u>	<u>(\$188,835,922)</u>	<u>(\$189,849,274)</u>	<u>(\$190,693,793)</u>	<u>(\$191,455,664)</u>	<u>(\$192,277,738)</u>	<u>(\$193,028,758)</u>	<u>(\$194,072,398)</u>	<u>(\$195,030,433)</u>	<u>(\$196,243,081)</u>	<u>(\$182,183,306)</u>	
4	ADVANCES FROM ASSOCIATED COMPANIES	(170,625,000)	(193,259,577)	(170,625,000)	(175,625,000)	(155,625,000)	(155,625,000)	(160,625,000)	(165,625,000)	(170,625,000)	(180,625,000)	(180,625,000)	(187,625,000)	(195,625,000)	(174,058,429)	CAP. STRUCTURE
5	CAPITAL LEASES	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	(7,973,660)	CAP. STRUCTURE
6	TOTAL LONG TERM DEBT	<u>(\$178,598,660)</u>	<u>(\$201,233,237)</u>	<u>(\$178,598,660)</u>	<u>(\$183,598,660)</u>	<u>(\$163,598,660)</u>	<u>(\$163,598,660)</u>	<u>(\$168,598,660)</u>	<u>(\$173,598,660)</u>	<u>(\$178,598,660)</u>	<u>(\$188,598,660)</u>	<u>(\$188,598,660)</u>	<u>(\$195,598,660)</u>	<u>(\$203,598,660)</u>	<u>(\$182,032,089)</u>	
7	ACCOUNTS PAYABLE	(10,324,043)	(16,455,832)	(14,726,042)	(15,576,541)	(13,799,319)	(12,165,486)	(17,164,009)	(14,745,751)	(15,261,534)	(15,624,603)	(13,927,058)	(13,880,093)	(12,353,741)	(14,308,004)	WORKING CAP.
8	ACCOUNTS PAY. ASSOC. CO.	(2,736,398)	(2,462,935)	(2,231,032)	(2,255,652)	(1,461,642)	(1,311,864)	(1,305,708)	(1,316,743)	(1,303,639)	(1,300,886)	(1,641,699)	(2,052,579)	(2,212,833)	(1,814,893)	WORKING CAP.
9	NOTES PAY. ASSOC. CO.	(24,375,000)	0	(26,801,874)	(25,883,454)	(23,032,377)	(25,364,576)	(22,265,039)	(23,929,292)	(23,937,665)	(24,019,624)	(29,542,371)	(29,937,728)	(28,436,862)	(23,655,836)	CAP. STRUCTURE
10	CUSTOMER DEPOSITS	(3,820,142)	(3,732,744)	(3,788,831)	(3,841,412)	(3,841,537)	(3,846,919)	(3,829,879)	(3,811,028)	(3,809,981)	(3,579,087)	(3,579,617)	(3,587,092)	(3,559,852)	(3,740,625)	CAP. STRUCTURE
11	TAXES ACCRUED-GENERAL	(1,212,522)	(563,251)	(949,254)	(1,321,353)	(1,700,707)	(2,092,739)	(2,469,601)	(2,571,957)	(2,961,410)	(3,334,607)	(3,711,661)	(337,308)	(376,910)	(1,815,637)	WORKING CAP.
12	TAXES ACCRUED-INCOME	(3,518,172)	(3,732,501)	(3,952,961)	(3,794,388)	(3,958,586)	(4,123,220)	(4,231,071)	(4,353,302)	(4,458,550)	(1,060,224)	(1,253,102)	(1,461,451)	(1,764,191)	(3,204,748)	WORKING CAP.
13	INTEREST ACCRUED	(81,688)	(603,836)	(1,133,174)	(153,660)	(670,399)	(1,159,476)	(205,093)	(740,977)	(1,294,282)	(259,920)	(886,073)	(1,528,303)	(307,988)	(694,221)	WORKING CAP.
14	TAX COLLECTIONS PAYABLE	(496,004)	(776,436)	(770,241)	(769,009)	(754,678)	(754,579)	(747,829)	(746,236)	(743,571)	(743,670)	(753,111)	(758,239)	(770,984)	(737,276)	WORKING CAP.
15	MISC. CURRENT LIABILITIES	(2,528,937)	(2,617,137)	(2,922,059)	(1,890,823)	(1,711,419)	(2,035,418)	(2,054,626)	(2,110,484)	(2,163,567)	(2,192,048)	(2,506,054)	(2,614,723)	(2,760,434)	(2,315,979)	WORKING CAP.
16	TOTAL CURR. & ACCRUED LIAB.	<u>(\$49,092,906)</u>	<u>(\$30,944,672)</u>	<u>(\$57,275,468)</u>	<u>(\$55,486,292)</u>	<u>(\$50,930,664)</u>	<u>(\$52,854,277)</u>	<u>(\$54,272,856)</u>	<u>(\$54,325,771)</u>	<u>(\$55,934,201)</u>	<u>(\$52,114,669)</u>	<u>(\$57,800,744)</u>	<u>(\$56,157,517)</u>	<u>(\$52,543,795)</u>	<u>(\$52,287,218)</u>	
17	ACCUMULATED PROVISION PENSION & BENEFITS	(11,000)	(12,240)	(12,240)	(12,240)	(12,240)	(12,240)	(8,160)	(8,160)	(8,160)	(8,160)	(8,160)	(11,220)	(11,220)	(10,418)	WORKING CAP.
18	ACCUMULATED PROVISION INJURIES & DAMAGES	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	(76,000)	WORKING CAP.
19	ACCUMULATED PROVISION PROPERTY INSURANCE	(147,915)	(152,707)	(157,499)	(162,290)	(167,082)	(171,874)	(176,665)	(181,457)	(186,249)	(191,040)	(195,832)	(200,624)	(205,415)	(176,665)	WORKING CAP.
20	TOTAL NON - CURRENT LIABILITIES	<u>(\$234,915)</u>	<u>(\$240,947)</u>	<u>(\$245,739)</u>	<u>(\$250,530)</u>	<u>(\$255,322)</u>	<u>(\$260,114)</u>	<u>(\$260,825)</u>	<u>(\$265,617)</u>	<u>(\$270,409)</u>	<u>(\$275,200)</u>	<u>(\$279,992)</u>	<u>(\$287,844)</u>	<u>(\$292,635)</u>	<u>(\$263,084)</u>	
21	OTHER DEFERRED CREDITS	(20,066)	(20,066)	(20,066)	(20,066)	(20,066)	(20,066)	(20,066)	(20,066)	0	0	0	0	0	(12,348)	WORKING CAP.
22	OTHER REGULATORY LIABILITIES	(2,343,462)	(0)	(0)	(0)	(0)	(0)	(0)	(290,408)	(813,681)	(1,304,028)	(1,541,326)	(1,458,475)	(1,656,026)	(723,647)	WORKING CAP.
23	ACCUMULATED DEFERRED INCOME TAX	(60,782,457)	(60,922,921)	(61,064,343)	(61,221,904)	(61,381,175)	(61,515,175)	(61,638,022)	(61,751,513)	(61,853,869)	(62,000,812)	(62,118,989)	(62,195,124)	(62,262,467)	(61,592,982)	CAP. STRUCTURE
24	TOTAL DEFERRED CREDITS	<u>(\$63,145,985)</u>	<u>(\$60,942,987)</u>	<u>(\$61,084,408)</u>	<u>(\$61,241,970)</u>	<u>(\$61,401,241)</u>	<u>(\$61,535,241)</u>	<u>(\$61,658,088)</u>	<u>(\$62,061,986)</u>	<u>(\$62,667,550)</u>	<u>(\$63,304,840)</u>	<u>(\$63,660,315)</u>	<u>(\$63,653,599)</u>	<u>(\$63,918,493)</u>	<u>(\$62,328,977)</u>	
25	TOTAL CAPITAL. & LIAB.	<u>(\$448,678,566)</u>	<u>(\$452,060,667)</u>	<u>(\$457,051,037)</u>	<u>(\$461,321,685)</u>	<u>(\$465,021,810)</u>	<u>(\$468,097,566)</u>	<u>(\$475,484,222)</u>	<u>(\$481,707,699)</u>	<u>(\$489,748,557)</u>	<u>(\$497,322,127)</u>	<u>(\$504,412,108)</u>	<u>(\$510,728,053)</u>	<u>(\$516,596,665)</u>	<u>(\$479,094,674)</u>	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Assets	Beg. Balance	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	\$573,261,896	\$577,018,090	\$581,697,341	\$653,013,629	\$657,650,082	\$661,600,161	\$665,542,617	\$669,459,438	\$673,405,955	\$677,404,441	\$681,561,671	\$685,730,963	\$689,864,868	\$649,785,473	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	RATE BASE
3	CWIP	\$79,772,296	\$82,222,514	\$82,484,750	\$15,523,250	\$15,537,096	\$15,425,008	\$15,394,513	\$15,291,976	\$15,410,756	\$15,618,637	\$16,253,609	\$16,283,889	\$16,071,949	\$30,868,480	RATE BASE
4	CAPITAL LEASES	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	\$9,677,542	RATE BASE
5	GAS PLANT ACQ. ADJ.	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	\$21,656,835	RATE BASE
6	GROSS UTILITY PLANT	\$684,368,570	\$690,574,981	\$695,516,468	\$699,871,256	\$704,521,554	\$708,359,546	\$712,271,507	\$716,085,791	\$720,151,088	\$724,357,455	\$729,149,657	\$733,349,229	\$737,271,194	\$711,988,331	
7	ACCUM. PROVISION FOR DEPR.	(\$216,821,012)	(\$218,046,667)	(\$219,285,140)	(\$220,480,112)	(\$221,735,209)	(\$223,001,121)	(\$224,277,219)	(\$225,563,433)	(\$226,859,745)	(\$228,166,233)	(\$229,483,130)	(\$230,810,632)	(\$232,148,730)	(\$224,359,876)	RATE BASE
8	NET PLANT	\$467,547,558	\$472,528,314	\$476,231,328	\$479,391,144	\$482,786,345	\$485,358,426	\$487,994,289	\$490,522,358	\$493,291,342	\$496,191,223	\$499,666,527	\$502,538,597	\$505,122,464	\$487,628,455	WORKING CAP.
9	OTHER INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
11	TOTAL PROPERTY & INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	CASH	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	WORKING CAP.
13	TEMPORARY CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
14	CUST. ACCTS. REC.- GAS	\$13,663,170	\$16,660,326	\$17,921,478	\$15,640,656	\$15,529,508	\$14,825,559	\$14,775,248	\$14,194,490	\$14,622,311	\$15,052,047	\$15,546,829	\$16,037,693	\$17,081,858	\$15,503,936	WORKING CAP.
15	OTHER ACCOUNTS RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
16	ACCUM. PROV.UNCOLLECT.ACCTS.	(\$456,078)	(\$440,152)	(\$410,373)	(\$375,878)	(\$371,547)	(\$361,617)	(\$356,521)	(\$345,393)	(\$329,100)	(\$313,039)	(\$308,997)	(\$316,425)	(\$299,666)	(\$360,368)	WORKING CAP.
17	RECEIVABLE ASSOC. COMPANIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
18	PLANT & OPER.MATERIAL & SUPPL.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
19	GAS STORAGE	\$655,200	\$667,500	\$652,164	\$604,152	\$729,345	\$680,440	\$642,171	\$604,233	\$603,297	\$602,136	\$648,741	\$707,500	\$777,093	\$659,536	WORKING CAP.
20	PREPAYMENTS	\$10,836,900	\$10,680,229	\$11,050,744	\$11,030,938	\$10,939,918	\$10,781,065	\$10,580,094	\$10,466,149	\$10,284,710	\$10,099,914	\$9,921,833	\$9,740,394	\$10,283,283	\$10,515,090	WORKING CAP.
21	UNBILLED REVENUE & MISC.	(\$1,772,357)	(\$1,832,588)	(\$1,840,814)	(\$1,950,155)	(\$1,973,961)	(\$2,037,466)	(\$2,104,218)	(\$2,234,035)	(\$2,174,577)	(\$2,111,220)	(\$1,902,810)	(\$1,904,171)	(\$1,732,316)	(\$1,966,976)	WORKING CAP.
22	TOTAL CURR.& ACCR. ASSETS	\$27,926,836	\$30,735,315	\$32,373,199	\$29,949,713	\$29,853,264	\$28,887,981	\$28,536,774	\$27,685,444	\$28,006,641	\$28,329,837	\$28,905,596	\$29,264,991	\$31,110,251	\$29,351,219	
23	OTHER REGULATORY ASSETS	\$6,526,713	\$6,355,821	\$6,217,500	\$6,124,054	\$6,084,789	\$6,089,060	\$6,141,341	\$6,229,831	\$6,323,221	\$6,435,648	\$6,526,135	\$6,614,450	\$6,607,340	\$6,328,916	WORKING CAP.
24	MISCELLANEOUS DEFERRED DEBITS	\$6,333,472	\$6,444,086	\$6,554,700	\$6,665,313	\$6,775,927	\$6,886,541	\$6,997,155	\$7,108,480	\$7,221,581	\$7,334,682	\$7,447,783	\$7,560,884	\$7,673,985	\$7,000,353	WORKING CAP.
25	ACCUMULATED DEFERRED INCOME TAXES	\$7,992,008	\$8,018,649	\$8,040,519	\$7,708,812	\$7,737,952	\$7,768,373	\$7,798,841	\$7,827,664	\$7,857,755	\$7,885,211	\$7,915,835	\$7,951,323	\$7,979,195	\$7,883,241	CAP. STRUCTURE
26	UNAMORTIZED LOSS ON REACQUIRED DEBT	\$270,078	\$257,217	\$244,356	\$231,495	\$218,635	\$205,774	\$192,913	\$180,052	\$167,191	\$154,330	\$141,469	\$128,609	\$115,748	\$192,913	CAP. STRUCTURE
27	TOTAL DEFERRED CHARGES	\$21,122,271	\$21,075,772	\$21,057,075	\$20,729,674	\$20,817,303	\$20,949,747	\$21,130,250	\$21,346,027	\$21,569,748	\$21,809,871	\$22,031,223	\$22,255,266	\$22,376,268	\$21,405,423	
28	TOTAL ASSETS	\$516,596,665	\$524,339,402	\$529,661,602	\$530,070,532	\$533,456,912	\$535,196,154	\$537,661,313	\$539,553,829	\$542,867,732	\$546,330,930	\$550,603,346	\$554,058,854	\$558,608,983	\$538,385,096	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Capitalization & Liabilities	Beg. Balance	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	13 Month Average	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	ADDITIONAL CAPITAL	(178,425,900)	(178,425,900)	(178,425,900)	(178,425,900)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	(267,362,597)	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	(17,817,180)	(18,710,602)	(19,687,857)	(20,386,666)	(21,180,956)	(21,937,549)	(22,585,985)	(23,196,549)	(23,838,278)	(24,492,020)	(25,417,321)	(26,216,334)	(27,362,952)	(22,525,404)	CAP. STRUCTURE
4	OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	TOTAL STOCKHOLDERS EQUITY	<u>(\$196,243,081)</u>	<u>(\$197,136,502)</u>	<u>(\$198,113,758)</u>	<u>(\$198,812,567)</u>	<u>(\$288,543,553)</u>	<u>(\$289,300,146)</u>	<u>(\$289,948,582)</u>	<u>(\$290,559,146)</u>	<u>(\$291,200,875)</u>	<u>(\$291,854,617)</u>	<u>(\$292,779,918)</u>	<u>(\$293,578,930)</u>	<u>(\$294,725,549)</u>	<u>(\$262,522,863)</u>	
6	ADVANCES FROM ASSOCIATED COMPANIES	(\$195,625,000)	(\$227,831,858)	(\$199,918,188)	(\$204,918,188)	(\$129,918,188)	(\$129,918,188)	(\$129,918,188)	(\$132,418,188)	(\$132,418,188)	(\$137,418,188)	(\$137,418,188)	(\$143,918,188)	(\$146,418,188)	(\$157,542,840)	CAP. STRUCTURE
7	CAPITAL LEASES	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	(\$7,973,660)	CAP. STRUCTURE
8	TOTAL LONG TERM DEBT	<u>(\$203,598,660)</u>	<u>(\$235,805,518)</u>	<u>(\$207,891,848)</u>	<u>(\$212,891,848)</u>	<u>(\$137,891,848)</u>	<u>(\$137,891,848)</u>	<u>(\$137,891,848)</u>	<u>(\$140,391,848)</u>	<u>(\$140,391,848)</u>	<u>(\$145,391,848)</u>	<u>(\$145,391,848)</u>	<u>(\$151,891,848)</u>	<u>(\$154,391,848)</u>	<u>(\$165,516,501)</u>	
9	ACCOUNTS PAYABLE	(\$12,353,741)	(\$13,565,578)	(\$12,936,201)	(\$11,115,357)	(\$11,064,610)	(\$9,808,935)	(\$10,150,493)	(\$9,598,864)	(\$9,995,208)	(\$10,384,528)	(\$10,780,774)	(\$10,602,526)	(\$10,293,658)	(10,973,113)	WORKING CAP.
10	ACCOUNTS PAY. ASSOC. CO.	(\$2,212,833)	(\$3,237,212)	(\$3,028,383)	(\$2,902,124)	(\$1,862,680)	(\$1,669,296)	(\$1,592,974)	(\$1,556,027)	(\$1,562,919)	(\$1,520,507)	(\$1,890,191)	(\$2,388,171)	(\$2,767,456)	(2,168,521)	WORKING CAP.
11	NOTES PAY. ASSOC. CO.	(\$28,436,862)	\$0	(\$31,573,205)	(\$31,133,188)	(\$19,212,914)	(\$19,545,452)	(\$21,017,256)	(\$19,084,630)	(\$19,698,294)	(\$18,737,113)	(\$19,527,387)	(\$19,453,141)	(\$20,892,828)	(20,639,405)	CAP. STRUCTURE
12	CUSTOMER DEPOSITS	(\$3,559,852)	(\$3,600,419)	(\$3,650,377)	(\$3,685,850)	(\$3,739,707)	(\$3,794,565)	(\$3,853,461)	(\$3,919,346)	(\$3,985,942)	(\$4,056,510)	(\$4,130,380)	(\$4,200,332)	(\$4,279,774)	(3,881,270)	CAP. STRUCTURE
13	TAXES ACCRUED-GENERAL	(\$376,910)	(\$686,868)	(\$1,207,794)	(\$1,714,547)	(\$2,230,585)	(\$2,759,825)	(\$3,273,371)	(\$3,468,914)	(\$3,995,493)	(\$4,505,275)	(\$5,018,938)	(\$306,691)	(\$348,833)	(2,299,542)	WORKING CAP.
14	TAXES ACCRUED-INCOME	(\$1,764,191)	(\$1,886,464)	(\$2,041,094)	(\$1,746,555)	(\$1,875,015)	(\$1,992,158)	(\$2,074,915)	(\$2,144,606)	(\$2,228,481)	(\$564,944)	(\$755,079)	(\$909,273)	(\$1,176,560)	(1,627,641)	WORKING CAP.
15	INTEREST ACCRUED	(\$307,988)	(\$1,024,935)	(\$1,808,307)	(\$354,070)	(\$995,781)	(\$1,498,580)	(\$401,322)	(\$911,431)	(\$1,426,654)	(\$450,413)	(\$984,289)	(\$1,531,638)	(\$501,981)	(938,261)	WORKING CAP.
16	TAX COLLECTIONS PAYABLE	(\$770,984)	(\$777,932)	(\$771,686)	(\$770,680)	(\$757,997)	(\$756,829)	(\$749,661)	(\$748,021)	(\$745,775)	(\$745,558)	(\$754,566)	(\$759,135)	(\$772,837)	(760,128)	WORKING CAP.
17	MISC. CURRENT LIABILITIES	(\$2,760,434)	(\$2,854,387)	(\$3,169,140)	(\$1,852,909)	(\$1,673,803)	(\$2,008,473)	(\$2,032,172)	(\$2,093,217)	(\$2,151,630)	(\$2,184,665)	(\$2,509,044)	(\$2,623,992)	(\$2,852,381)	(2,366,634)	WORKING CAP.
18	TOTAL CURR. & ACCRUED LIAB.	<u>(\$52,543,795)</u>	<u>(\$27,633,795)</u>	<u>(\$60,186,188)</u>	<u>(\$55,275,282)</u>	<u>(\$43,413,092)</u>	<u>(\$43,834,112)</u>	<u>(\$45,145,625)</u>	<u>(\$43,525,055)</u>	<u>(\$45,790,397)</u>	<u>(\$43,149,514)</u>	<u>(\$46,350,648)</u>	<u>(\$42,774,898)</u>	<u>(\$43,886,309)</u>	<u>(\$45,654,516)</u>	
19	ACCUMULATED PROVISION PENSION & BENEFITS	(\$11,220)	(\$12,485)	(\$12,485)	(\$12,485)	(\$12,485)	(\$12,485)	(\$8,323)	(\$9,034)	(\$11,522)	(\$14,009)	(\$16,496)	(\$22,104)	(\$24,591)	(13,825)	WORKING CAP.
20	ACCUMULATED PROVISION INJURIES & DAMAGES	(\$76,000)	(\$77,500)	(\$79,000)	(\$80,500)	(\$82,000)	(\$83,500)	(\$85,000)	(\$86,500)	(\$88,000)	(\$89,500)	(\$91,000)	(\$92,500)	(\$94,000)	(85,000)	WORKING CAP.
21	ACCUMULATED PROVISION PROPERTY INSURANCE	(\$205,415)	(\$210,207)	(\$214,999)	(\$219,790)	(\$224,582)	(\$229,374)	(\$234,165)	(\$238,957)	(\$243,749)	(\$248,540)	(\$253,332)	(\$258,124)	(\$262,915)	(234,165)	WORKING CAP.
22	TOTAL NON - CURRENT LIABILITIES	<u>(\$292,635)</u>	<u>(\$300,192)</u>	<u>(\$306,483)</u>	<u>(\$312,775)</u>	<u>(\$319,067)</u>	<u>(\$325,358)</u>	<u>(\$327,489)</u>	<u>(\$334,492)</u>	<u>(\$343,270)</u>	<u>(\$352,049)</u>	<u>(\$360,828)</u>	<u>(\$372,728)</u>	<u>(\$381,506)</u>	<u>(\$332,990)</u>	
23	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	WORKING CAP.
24	OTHER REGULATORY LIABILITIES	(\$1,656,026)	(\$1,054,090)	(\$594,419)	(\$105,170)	(\$484,973)	(\$919,006)	(\$1,304,202)	(\$1,587,690)	(\$1,876,898)	(\$2,174,588)	(\$2,192,722)	(\$1,798,481)	(\$1,469,815)	(1,324,468)	WORKING CAP.
25	ACCUMULATED DEFERRED INCOME TAX	(\$62,262,467)	(\$62,409,305)	(\$62,568,907)	(\$62,672,890)	(\$62,804,380)	(\$62,925,683)	(\$63,043,569)	(\$63,155,598)	(\$63,264,444)	(\$63,408,315)	(\$63,527,383)	(\$63,641,969)	(\$63,753,955)	(63,033,759)	CAP. STRUCTURE
26	TOTAL DEFERRED CREDITS	<u>(\$63,918,493)</u>	<u>(\$63,463,395)</u>	<u>(\$63,163,326)</u>	<u>(\$62,778,060)</u>	<u>(\$63,289,353)</u>	<u>(\$63,844,689)</u>	<u>(\$64,347,771)</u>	<u>(\$64,743,288)</u>	<u>(\$65,141,342)</u>	<u>(\$65,582,903)</u>	<u>(\$65,720,105)</u>	<u>(\$65,440,450)</u>	<u>(\$65,223,770)</u>	<u>(\$64,358,226)</u>	
27	TOTAL OPERATING RESERVES	<u>(\$64,211,128)</u>	<u>(\$63,763,587)</u>	<u>(\$63,469,809)</u>	<u>(\$63,090,835)</u>	<u>(\$63,608,420)</u>	<u>(\$64,170,048)</u>	<u>(\$64,675,259)</u>	<u>(\$65,077,780)</u>	<u>(\$65,484,612)</u>	<u>(\$65,934,952)</u>	<u>(\$66,080,932)</u>	<u>(\$65,813,178)</u>	<u>(\$65,605,277)</u>	<u>(\$64,691,217)</u>	
28	TOTAL CAPITAL. & LIAB.	<u>(\$516,596,665)</u>	<u>(\$524,339,402)</u>	<u>(\$529,661,603)</u>	<u>(\$530,070,532)</u>	<u>(\$533,456,912)</u>	<u>(\$535,196,154)</u>	<u>(\$537,861,314)</u>	<u>(\$539,553,829)</u>	<u>(\$542,867,732)</u>	<u>(\$546,330,931)</u>	<u>(\$550,603,347)</u>	<u>(\$554,058,855)</u>	<u>(\$558,608,983)</u>	<u>(\$538,385,097)</u>	

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No. 20220069-GU

Estimated Plant Balances For The Year Ending 12/31/22

Line No.	A/C No.	Description	Beg. Balance	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	13 Month Average
1	302.00	FRANCHISES AND CONSENTS	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490
2	303.02	CUSTOMIZED SOFTWARE - 12 YR	7,945,306	8,414,734	8,816,344	9,164,899	9,471,011	9,743,168	9,988,162	10,211,424	10,417,301	10,609,271	10,790,114	11,005,041	11,395,602	9,844,029
3	303.20	CUSTOMIZED SOFTWARE - 20 YR	5,517,362	5,564,362	5,606,656	5,645,658	5,682,026	5,716,287	5,748,862	5,780,090	5,810,238	5,839,523	5,868,118	5,893,171	5,969,188	5,742,470
4	374.00	LAND & LAND RIGHTS	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708
5	374.10	LAND	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441
6	374.30	RIGHT OF WAY	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132
7	375.00	STRUCTURES & IMPROVEMENT	188,570	189,465	190,627	192,030	193,609	195,313	197,124	199,029	201,017	203,097	205,241	207,397	209,541	197,851
8	376.10	MAINS (STEEL)	140,618,355	140,966,990	141,433,981	142,008,635	142,661,357	143,370,445	144,128,122	144,926,198	145,763,261	146,641,269	147,545,334	148,451,096	149,348,568	144,451,047
9	376.20	MAINS (PLASTIC)	179,297,400	179,679,672	180,282,518	181,108,012	182,080,670	183,169,010	184,387,667	185,649,338	187,029,405	188,503,817	189,952,732	191,323,898	192,587,874	185,004,001
10	378.00	MEAS & REG STAT EQUIP-GEN	2,436,545	2,448,422	2,463,840	2,482,453	2,503,399	2,526,019	2,550,047	2,575,321	2,601,708	2,629,299	2,657,755	2,686,355	2,714,813	2,559,690
11	379.00	MEAS & REG STAT EQUIP-GEN	17,561,803	17,647,281	17,759,117	17,894,741	18,047,736	18,213,193	18,389,128	18,574,337	18,767,836	18,970,298	19,179,200	19,389,176	19,598,094	18,460,919
12	380.10	SERVICES (STEEL)	15,433,526	15,437,288	15,443,608	15,452,236	15,462,549	15,474,071	15,486,610	15,500,048	15,514,291	15,529,403	15,545,140	15,560,981	15,576,719	15,493,575
13	380.20	SERVICES (PLASTIC)	96,570,830	96,831,990	97,197,649	97,662,987	98,197,605	98,784,222	99,422,096	100,088,856	100,799,649	101,550,384	102,308,561	103,051,233	103,767,307	99,710,259
14	381.00	METERS	19,871,469	19,945,161	20,048,566	20,179,128	20,329,300	20,493,684	20,670,503	20,857,271	21,054,099	21,261,312	21,474,628	21,687,889	21,898,526	20,751,657
15	381.10	METERS - ERTs	1,991,313	1,974,678	1,958,043	1,941,408	1,924,773	1,908,138	1,891,503	1,874,868	1,858,233	1,841,598	1,824,963	1,808,328	1,791,693	1,891,503
16	382.00	METER INSTALLATIONS	5,511,728	5,511,319	5,518,823	5,534,148	5,554,740	5,579,401	5,608,435	5,639,258	5,673,981	5,711,952	5,749,569	5,785,012	5,817,305	5,630,436
17	382.10	METER INSTALLATIONS - ERTs	580,199	576,342	572,484	568,627	564,769	560,912	557,054	553,197	549,339	545,482	541,624	537,767	533,909	557,054
18	383.00	HOUSE REGULATORS	7,008,341	7,031,727	7,062,269	7,099,270	7,140,987	7,186,087	7,234,032	7,284,495	7,337,208	7,392,356	7,449,251	7,508,439	7,569,339	7,253,523
19	384.00	HOUSE REG-INST	1,924,548	1,932,954	1,943,865	1,957,038	1,971,862	1,987,871	2,004,876	2,022,763	2,041,437	2,060,964	2,081,103	2,101,344	2,121,485	2,011,701
20	385.00	IND MEAS & REG STAT EQUIP	3,550,385	3,557,812	3,567,465	3,579,126	3,592,255	3,606,436	3,621,502	3,637,351	3,653,900	3,671,206	3,689,056	3,706,997	3,724,848	3,627,564
21	387.00	OTHER EQUIPMENT	1,796,046	1,801,751	1,810,086	1,820,796	1,833,239	1,846,927	1,861,660	1,877,320	1,893,806	1,911,187	1,929,211	1,947,343	1,965,368	1,868,826
22	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	2,225,561
23	389.20	LAND RIGHTS	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508
24	390.00	STRUCTURES & IMPROVEMENTS	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408
25	391.00	OFFICE EQUIPMENT	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398
26	391.12	COMPUTER HARDWARE	87,829	102,059	116,288	130,517	144,747	158,976	173,205	187,435	201,664	215,893	230,123	244,352	258,582	173,205
27	391.50	INDIVIDUAL EQUIPMENT	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348
28	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	303,332
29	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	1,723,037
30	392.20	TRANSPORTATION - SERVICE TRUCK	4,287,693	4,430,693	4,503,909	4,577,125	4,650,341	4,723,557	4,796,773	4,869,989	4,943,205	5,016,421	5,089,637	5,162,853	5,236,069	4,791,402
31	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	776,644
32	394.00	TOOLS, SHOP, GARAGE EQUIP	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183
33	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203
34	396.00	POWER OPERATED EQUIPMENT	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770
35	397.00	COMMUNICATION EQUIPMENT	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382	702,382
36	398.00	MISC EQUIPMENT	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542
37																
38	101.11	PROPERTY UNDER CAPITAL LEASES	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542
39	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
40																
41		TOTAL PLANT IN SERVICE	\$564,697,274	\$566,562,163	\$568,813,801	\$571,516,297	\$574,524,439	\$577,761,181	\$581,234,826	\$584,826,049	\$588,629,043	\$592,622,195	\$596,628,823	\$600,584,134	\$604,596,273	\$582,538,177

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/23 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Estimated Plant Balances For The Year Ending 12/31/23

Line No.	A/C No.	Description	Beg. Balance	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	13 Month Average
1	302.00	FRANCHISES AND CONSENTS	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490	\$241,490
2	303.02	CUSTOMIZED SOFTWARE - 12 YR	11,395,602	11,473,714	12,336,203	12,386,195	12,426,188	12,458,183	12,483,779	12,504,255	12,520,637	12,533,742	12,544,226	12,554,710	12,570,436	12,322,144
3	303.20	CUSTOMIZED SOFTWARE - 20 YR	5,969,168	5,983,367	5,995,727	6,006,614	6,016,324	6,025,093	6,033,107	6,040,519	6,047,448	6,053,991	6,060,226	6,067,711	6,081,438	6,029,287
4	364.10	LNG LAND & LAND RIGHTS	-	-	-	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905	8,259,905
5	364.00	LNG PLANT	-	-	-	59,081,744	59,740,095	59,740,095	59,740,095	59,740,095	59,740,095	59,740,095	59,740,095	59,740,095	59,740,095	45,903,277
6	374.00	LAND & LAND RIGHTS	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708	1,277,708
7	374.10	LAND	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441	72,441
8	374.30	RIGHT OF WAY	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132	11,132
9	375.00	STRUCTURES & IMPROVEMENT	209,541	211,739	213,982	216,214	218,442	220,644	222,836	225,006	227,195	229,422	231,767	234,116	236,428	222,872
10	376.10	MAINS (STEEL)	149,348,568	150,269,575	151,210,654	152,147,840	153,083,977	154,009,393	154,930,978	155,843,230	156,764,129	157,700,999	158,688,252	159,677,769	160,651,279	154,948,203
11	376.20	MAINS (PLASTIC)	192,587,874	193,898,356	195,246,998	196,610,867	197,988,503	199,369,572	200,757,030	202,144,791	203,545,150	204,962,532	206,422,371	207,887,004	209,341,804	200,827,912
12	378.00	MEAS & REG STAT EQUIP-GEN	2,714,813	2,743,972	2,773,731	2,803,348	2,832,914	2,862,133	2,891,222	2,920,011	2,949,063	2,978,608	3,009,719	3,040,897	3,071,573	2,891,693
13	379.00	MEAS & REG STAT EQUIP-GEN	19,598,094	19,812,231	20,030,832	20,248,372	20,465,544	20,680,126	20,893,739	21,105,121	21,318,459	21,535,464	21,764,131	21,993,298	22,218,728	20,897,242
14	380.10	SERVICES (STEEL)	15,576,719	15,592,964	15,609,642	15,626,217	15,642,756	15,659,044	15,675,238	15,691,215	15,707,383	15,723,906	15,741,560	15,759,263	15,776,603	15,675,578
15	380.20	SERVICES (PLASTIC)	103,767,307	104,504,715	105,260,004	106,016,580	106,775,534	107,529,942	108,283,811	109,033,159	109,789,401	110,557,068	111,358,408	112,161,868	112,955,398	108,307,169
16	381.00	METERS	21,898,526	22,115,086	22,336,690	22,706,555	23,076,250	23,443,392	23,809,653	24,173,675	24,539,848	24,909,954	25,292,403	25,675,425	26,054,546	23,848,616
17	381.10	METERS - ERTs	1,791,693	1,775,058	1,758,423	1,741,788	1,725,153	1,708,517	1,691,882	1,675,247	1,658,612	1,641,977	1,625,342	1,608,707	1,592,072	1,691,882
18	382.00	METER INSTALLATIONS	5,817,305	5,851,246	5,886,551	5,922,231	5,958,286	5,994,286	6,030,413	6,066,417	6,102,899	6,140,089	6,179,192	6,218,462	6,257,228	6,032,662
19	382.10	METER INSTALLATIONS - ERTs	533,909	530,052	526,194	522,337	518,479	514,622	510,764	506,907	503,049	499,192	495,334	491,477	487,619	510,762
20	383.00	HOUSE REGULATORS	7,563,339	7,621,656	7,681,184	7,740,425	7,799,566	7,858,004	7,916,178	7,973,747	8,031,847	8,090,943	8,153,205	8,215,602	8,276,985	7,917,129
21	384.00	HOUSE REG-INST	2,121,485	2,142,121	2,163,182	2,184,142	2,205,067	2,225,746	2,246,333	2,266,708	2,287,269	2,308,178	2,329,196	2,350,261	2,371,971	2,246,666
22	385.00	IND MEAS & REG STAT EQUIP	3,724,848	3,743,140	3,761,810	3,780,389	3,798,937	3,817,267	3,835,515	3,853,575	3,871,799	3,890,334	3,909,853	3,929,414	3,948,660	3,835,811
23	387.00	OTHER EQUIPMENT	1,965,368	1,983,915	2,002,907	2,021,793	2,040,643	2,059,234	2,077,728	2,096,000	2,114,466	2,133,299	2,153,296	2,173,343	2,193,017	2,078,078
24	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	2,225,561
25	389.20	LAND RIGHTS	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508	96,508
26	390.00	STRUCTURES & IMPROVEMENTS	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408	9,127,408
27	391.00	OFFICE EQUIPMENT	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398	761,398
28	391.12	COMPUTER HARDWARE	258,582	272,811	337,041	351,270	365,499	379,729	393,558	408,187	422,417	436,646	450,875	465,105	479,335	386,266
29	391.50	INDIVIDUAL EQUIPMENT	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348	813,348
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	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	1,723,037
32	392.20	TRANSPORTATION - SERVICE TRUCK	5,236,069	5,309,285	5,382,501	5,455,717	5,528,933	5,602,149	5,675,365	5,748,581	5,821,797	5,895,013	5,968,229	6,041,445	6,114,661	5,675,365
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	776,644
34	394.00	TOOLS, SHOP, GARAGE EQUIP	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183	992,183
35	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203	1,564,203
36	396.00	POWER OPERATED EQUIPMENT	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770	269,770
37	397.00	COMMUNICATION EQUIPMENT	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362	702,362
38	398.00	MISC EQUIPMENT	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542	224,542
39																
40	101.11	PROPERTY UNDER CAPITAL LEASES	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542	9,677,542
41	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
42																
43		TOTAL PLANT IN SERVICE	\$604,596,273	\$608,352,467	\$613,031,718	\$684,348,006	\$688,984,459	\$692,934,538	\$696,876,994	\$700,793,815	\$704,740,332	\$708,738,818	\$712,896,048	\$717,065,340	\$721,199,245	\$681,119,850

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Rates	Dec. 2021	Jan. 2022	Feb. 2022	Mar. 2022	Apr. 2022	May. 2022	Jun. 2022	Jul. 2022	Aug. 2022	Sep. 2022	Oct. 2022	Nov. 2022	Dec. 2022	13 Month Average
1	302.00	FRANCHISES AND CONSENTS	0.00%	\$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	0.00%	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)
3	374.00	LAND AND LAND RIGHTS	0.00%	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	3.10%	(39,417)	(39,023)	(38,627)	(38,227)	(37,823)	(37,415)	(37,002)	(36,585)	(36,162)	(35,734)	(35,301)	(34,863)	(34,418)	(36,969)
5	376.10	MAINS - STEEL	2.50%	74,118,348	74,335,204	74,552,911	74,771,702	74,991,772	75,213,260	75,436,276	75,660,913	75,887,253	76,115,380	76,345,363	76,577,231	76,810,978	75,447,430
6	376.20	MAINS - PLASTIC	2.50%	50,584,199	50,904,667	51,226,161	51,549,142	51,873,997	52,200,999	52,530,404	52,862,393	53,197,133	53,534,847	53,875,606	54,219,302	54,565,744	52,548,046
7	378.00	M & R EQUIPMENT - GENERAL	3.50%	295,856	301,729	307,642	313,604	319,624	325,708	331,859	338,083	344,382	350,759	357,219	363,761	370,387	332,355
8	379.00	M & R EQUIPMENT - CITY	2.70%	5,271,243	5,298,596	5,326,171	5,354,025	5,382,203	5,410,740	5,439,660	5,468,987	5,498,740	5,528,939	5,559,600	5,590,732	5,622,336	5,442,459
9	380.10	SERVICES - STEEL	2.70%	22,198,850	22,227,861	22,256,883	22,285,922	22,314,982	22,344,067	22,373,179	22,402,320	22,431,492	22,460,697	22,489,937	22,519,212	22,548,523	22,373,379
10	380.20	SERVICES - PLASTIC	2.54%	24,594,752	24,760,194	24,926,300	25,093,284	25,261,328	25,430,557	25,601,083	25,772,989	25,946,354	26,121,265	26,297,773	26,475,869	26,655,510	25,610,558
11	381.00	METERS	6.10%	1,457,176	1,527,466	1,598,206	1,669,540	1,741,588	1,814,436	1,888,151	1,962,789	2,038,403	2,115,044	2,192,754	2,271,547	2,351,419	1,894,502
12	381.10	METERS - ERTs	6.10%	(682,969)	(689,524)	(696,164)	(702,888)	(709,696)	(716,589)	(723,567)	(730,629)	(737,776)	(745,007)	(752,323)	(759,723)	(767,208)	(724,159)
13	382.00	METER & REGULATOR INSTALLATIONS	3.57%	(25,328)	(27,676)	(30,014)	(32,318)	(34,569)	(36,752)	(38,855)	(40,869)	(42,786)	(44,595)	(46,291)	(47,879)	(49,366)	(38,254)
14	382.10	METER INSTALLATIONS - ERTs	3.10%	(1,299,379)	(1,301,743)	(1,304,116)	(1,306,500)	(1,308,893)	(1,311,297)	(1,313,710)	(1,316,134)	(1,318,567)	(1,321,011)	(1,323,464)	(1,325,927)	(1,328,400)	(1,313,780)
15	383.00	REGULATORS	3.00%	1,705,509	1,719,910	1,734,378	1,748,931	1,763,582	1,778,342	1,793,218	1,808,217	1,823,345	1,838,608	1,854,011	1,869,557	1,885,245	1,794,066
16	384.00	REGULATOR INSTALL HOUSE	3.20%	55,718	59,976	64,259	68,575	72,928	77,323	81,761	86,246	90,780	95,364	100,002	104,693	109,438	82,062
17	385.00	M & R EQUIPMENT - INDUSTRIAL	1.48%	2,225,772	2,229,329	2,232,895	2,236,475	2,240,070	2,243,682	2,247,312	2,250,961	2,254,630	2,258,320	2,262,032	2,265,765	2,269,521	2,247,444
18	387.00	OTHER EQUIPMENT	3.00%	388,501	388,927	389,373	389,842	390,341	390,874	391,443	392,050	392,698	393,389	394,125	394,907	395,735	391,708
19	390.00	STRUCTURES AND IMPROVEMENTS	2.50%	1,439,560	1,458,576	1,477,591	1,496,607	1,515,622	1,534,638	1,553,653	1,572,668	1,591,684	1,610,699	1,629,715	1,648,730	1,667,746	1,553,653
20	391.00	OFFICE FURNITURE	6.70%	244,136	248,387	252,639	256,890	261,141	265,392	269,643	273,894	278,145	282,397	286,648	290,899	295,150	269,643
21	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE	8.30%	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)
22	391.12	COMPUTER HARDWARE	20.00%	106,158	107,741	109,560	111,617	113,911	116,442	119,210	122,215	125,458	128,937	132,654	136,608	140,799	120,870
23	391.50	INDIVIDUAL EQUIPMENT	20.00%	284,762	298,318	311,873	325,429	338,985	352,541	366,097	379,652	393,208	406,764	420,320	433,876	447,431	366,097
24	392.00	TRANSPORTATION EQUIPMENT	8.40%	76,692	78,815	80,938	83,062	85,185	87,308	89,432	91,555	93,678	95,802	97,925	100,048	102,172	89,432
25	392.10	TRANSPORTATION - AUTO	11.00%	908,866	924,661	940,455	956,250	972,044	987,839	1,003,633	1,019,428	1,035,222	1,051,017	1,066,812	1,082,606	1,098,401	1,003,633
26	392.20	TRANSPORTATION - SERVICE TRUCK	12.10%	2,007,798	2,051,574	2,096,168	2,141,318	2,187,021	2,233,280	2,280,093	2,327,461	2,375,383	2,423,860	2,472,892	2,522,478	2,572,619	2,283,996
27	392.30	TRANSPORTATION - HEAVY TRUCK	4.90%	317,661	320,832	324,003	327,174	330,346	333,517	336,688	339,860	343,031	346,202	349,373	352,545	355,716	336,688
28	394.00	TOOLS SHOP & GARAGE EQUIPMENT	6.70%	143,548	149,088	154,628	160,167	165,707	171,247	176,786	182,326	187,866	193,405	198,945	204,485	210,024	176,786
29	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	4.70%	867,870	873,907	880,033	886,160	892,286	898,413	904,539	910,665	916,792	922,918	929,045	935,171	941,298	904,539
30	396.00	POWER OPERATED EQUIPMENT	6.50%	75,656	77,117	78,579	80,040	81,501	82,962	84,424	85,885	87,346	88,807	90,269	91,730	93,191	84,424
31	397.00	COMMUNICATION EQUIPMENT	8.30%	214,091	218,949	223,807	228,665	233,524	238,382	243,240	248,098	252,956	257,814	262,672	267,531	272,389	243,240
32	398.00	MISCELLANEOUS EQUIPMENT	5.00%	(181,397)	(180,461)	(179,526)	(178,590)	(177,654)	(176,719)	(175,783)	(174,848)	(173,912)	(172,977)	(172,041)	(171,105)	(170,170)	(175,783)
33																	
34		DEPRECIATION RESERVE		\$187,465,158	\$188,434,411	\$189,408,023	\$190,386,916	\$191,372,071	\$192,364,192	\$193,363,883	\$194,371,608	\$195,387,793	\$196,412,929	\$197,447,285	\$198,490,803	\$199,543,224	\$193,419,100
35																	
36	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	0
37																	
38	108.00	TOTAL DEPRECIATION RESERVE		187,465,158	188,434,411	189,408,023	190,386,916	191,372,071	192,364,192	193,363,883	194,371,608	195,387,793	196,412,929	197,447,285	198,490,803	199,543,224	193,419,100
39	111.00	TOTAL AMORTIZATION RESERVE		3,055,335	3,135,224	3,218,309	3,304,159	3,392,429	3,482,846	3,575,191	3,669,289	3,764,998	3,862,207	3,960,826	4,060,946	4,163,371	3,588,087
40	115.00	TOTAL AMORT. ACQ. ADJUSTMENT		12,392,523	12,452,681	12,512,839	12,572,996	12,633,154	12,693,312	12,753,470	12,813,628	12,873,786	12,933,944	12,994,102	13,054,259	13,114,417	12,753,470
41																	
42		TOTAL DEPR/AMORT RESERVE		\$202,913,016	\$204,022,316	\$205,139,171	\$206,264,071	\$207,397,654	\$208,540,350	\$209,692,544	\$210,854,525	\$212,026,577	\$213,209,079	\$214,402,213	\$215,606,009	\$216,821,012	\$209,760,657

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/23 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Depr Rates	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May. 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sep. 2023	Oct. 2023	Nov. 2023	Dec. 2023	13 Month Average
1	302.00	FRANCHISES AND CONSENTS	0.00%	\$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	0.00%	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)	(116)
3	364.00	LNG PLANT	2.00%	0	0	0	49,235	148,253	247,820	347,387	446,953	546,520	646,087	745,654	845,221	944,788	382,147
5	374.00	LAND AND LAND RIGHTS	0.00%	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
6	375.00	STRUCTURES AND IMPROVEMENTS	3.10%	(34,418)	(33,968)	(33,513)	(33,051)	(32,584)	(32,111)	(31,633)	(31,149)	(30,659)	(30,163)	(29,662)	(29,154)	(28,641)	(31,593)
7	376.10	MAINS - STEEL	2.50%	76,810,978	77,046,618	77,284,199	77,523,736	77,765,224	78,008,652	78,254,003	78,501,265	78,750,436	79,001,543	79,254,653	79,509,823	79,767,038	78,267,551
8	376.20	MAINS - PLASTIC	2.50%	54,565,744	54,914,867	55,266,760	55,621,479	55,979,053	56,339,501	56,702,833	57,069,056	57,438,183	57,810,245	58,185,305	58,563,410	58,944,557	56,723,153
9	378.00	M & R EQUIPMENT - GENERAL	3.50%	370,387	377,097	383,892	390,775	397,743	404,798	411,937	419,161	426,469	433,862	441,344	448,917	456,580	412,536
10	379.00	M & R EQUIPMENT - CITY	2.70%	5,622,336	5,654,415	5,686,982	5,720,039	5,753,585	5,787,617	5,822,130	5,857,122	5,892,592	5,928,545	5,965,000	6,001,970	6,039,452	5,825,522
11	380.10	SERVICES - STEEL	2.70%	22,548,523	22,577,870	22,607,254	22,636,676	22,666,134	22,695,630	22,725,162	22,754,730	22,784,335	22,813,976	22,843,656	22,873,375	22,903,134	22,725,420
12	380.20	SERVICES - PLASTIC	2.54%	26,655,510	26,836,688	27,019,447	27,203,805	27,389,767	27,577,331	27,766,491	27,957,243	28,149,587	28,343,544	28,539,162	28,736,479	28,935,485	27,777,734
13	381.00	METERS	6.10%	2,351,419	2,432,376	2,514,446	2,492,080	2,471,594	2,452,981	2,436,231	2,421,338	2,408,301	2,397,135	2,387,881	2,380,574	2,375,203	2,424,735
14	381.10	METERS - ERTs	6.10%	(767,208)	(774,778)	(782,432)	(790,171)	(797,994)	(805,902)	(813,894)	(821,971)	(830,132)	(838,378)	(846,709)	(855,124)	(863,624)	(814,486)
15	382.00	METER & REGULATOR INSTALLATIONS	3.57%	(49,366)	(50,754)	(52,039)	(53,219)	(54,292)	(55,258)	(56,116)	(56,867)	(57,511)	(58,045)	(58,465)	(58,769)	(58,956)	(55,358)
16	382.10	METER INSTALLATIONS - ERTs	3.10%	(1,328,400)	(1,330,884)	(1,333,377)	(1,335,880)	(1,338,393)	(1,340,916)	(1,343,449)	(1,345,992)	(1,348,545)	(1,351,108)	(1,353,691)	(1,356,294)	(1,358,937)	(1,343,519)
17	383.00	REGULATORS	3.00%	1,895,245	1,901,077	1,917,057	1,933,185	1,949,461	1,965,894	1,982,452	1,999,166	2,016,023	2,033,028	2,050,184	2,067,496	2,084,963	1,983,478
18	384.00	REGULATOR INSTALL HOUSE	3.20%	109,438	114,237	119,092	124,004	128,971	133,993	139,070	144,202	149,389	154,631	159,930	165,288	170,704	139,458
19	385.00	M & R EQUIPMENT - INDUSTRIAL	1.48%	2,269,521	2,273,299	2,277,100	2,280,924	2,284,771	2,288,640	2,292,532	2,296,446	2,300,383	2,304,342	2,308,325	2,312,332	2,316,363	2,292,691
20	387.00	OTHER EQUIPMENT	3.00%	395,735	396,609	397,531	398,500	399,518	400,583	401,695	402,854	404,059	405,311	406,613	407,965	409,368	402,026
21	390.00	STRUCTURES AND IMPROVEMENTS	2.50%	1,667,746	1,686,761	1,705,777	1,724,792	1,743,807	1,762,823	1,781,838	1,800,854	1,819,869	1,838,885	1,857,900	1,876,915	1,895,931	1,781,838
22	391.00	OFFICE FURNITURE	6.70%	295,150	299,401	303,652	307,903	312,155	316,406	320,657	324,908	329,159	333,410	337,661	341,913	346,164	320,657
23	391.11	OFFICE FURNITURE AND EQUIP - ENTERPRISE SOFTWARE	8.30%	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	
24	391.12	COMPUTER HARDWARE	20.00%	140,799	145,228	150,310	156,046	162,019	168,229	174,676	181,361	188,283	195,441	202,837	210,471	218,341	176,465
25	391.50	INDIVIDUAL EQUIPMENT	20.00%	447,431	460,987	474,543	488,099	501,655	515,210	528,766	542,322	555,878	569,434	582,989	596,545	610,101	528,766
26	392.00	TRANSPORTATION EQUIPMENT	8.40%	102,172	104,295	106,418	108,542	110,665	112,788	114,912	117,035	119,158	121,281	123,405	125,528	127,651	114,912
27	392.10	TRANSPORTATION - AUTO	11.00%	1,098,401	1,114,195	1,129,990	1,145,784	1,161,579	1,177,373	1,193,168	1,208,962	1,224,757	1,240,551	1,256,346	1,272,140	1,287,935	1,193,168
28	392.20	TRANSPORTATION - SERVICE TRUCK	12.10%	2,572,619	2,623,314	2,674,564	2,726,369	2,778,728	2,831,642	2,885,110	2,939,133	2,993,711	3,048,843	3,104,530	3,160,772	3,217,568	2,888,993
29	392.30	TRANSPORTATION - HEAVY TRUCK	4.90%	355,716	358,887	362,059	365,230	368,401	371,573	374,744	377,915	381,086	384,258	387,429	390,600	393,772	374,744
30	394.00	TOOLS SHOP & GARAGE EQUIPMENT	6.70%	210,024	215,564	221,104	226,644	232,183	237,723	243,263	248,802	254,342	259,882	265,421	270,961	276,501	243,263
31	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	4.70%	941,298	947,424	953,551	959,677	965,804	971,930	978,057	984,183	990,309	996,436	1,002,562	1,008,689	1,014,815	978,057
32	396.00	POWER OPERATED EQUIPMENT	6.50%	93,191	94,652	96,114	97,575	99,036	100,497	101,959	103,420	104,881	106,342	107,804	109,265	110,726	101,959
33	397.00	COMMUNICATION EQUIPMENT	8.30%	272,389	277,247	282,105	286,963	291,821	296,679	301,538	306,396	311,254	316,112	320,970	325,828	330,686	301,538
34	398.00	MISCELLANEOUS EQUIPMENT	5.00%	(170,170)	(169,234)	(168,299)	(167,363)	(166,427)	(165,492)	(164,556)	(163,621)	(162,685)	(161,749)	(160,814)	(159,878)	(158,943)	(164,556)
35																	
36		DEPRECIATION RESERVE		\$199,543,224	\$200,604,509	\$201,675,302	\$202,699,391	\$203,783,252	\$204,877,639	\$205,981,978	\$207,096,243	\$208,220,448	\$209,354,698	\$210,499,249	\$211,654,305	\$212,819,821	\$206,062,312
37																	
38	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	
39																	
40	108.00	TOTAL DEPRECIATION RESERVE		199,543,224	200,604,509	201,675,302	202,699,391	203,783,252	204,877,639	205,981,978	207,096,243	208,220,448	209,354,698	210,499,249	211,654,305	212,819,821	206,062,312
41	111.00	TOTAL AMORTIZATION RESERVE		4,163,371	4,267,584	4,375,105	4,485,830	4,596,909	4,708,275	4,819,876	4,931,668	5,043,618	5,155,697	5,267,885	5,380,174	5,492,597	4,822,199
42	115.00	TOTAL AMORT. ACQ. ADJUSTMENT		13,114,417	13,174,575	13,234,733	13,294,891	13,355,049	13,415,207	13,475,365	13,535,523	13,595,680	13,655,838	13,715,996	13,776,154	13,836,312	13,475,365
43																	
44		TOTAL DEPR/AMORT RESERVE		\$216,821,012	\$218,046,667	\$219,285,140	\$220,480,112	\$221,735,209	\$223,001,121	\$224,277,219	\$225,563,433	\$226,859,745	\$228,166,233	\$229,483,130	\$230,810,632	\$232,148,730	\$224,359,876

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec. 2021	Jan. 2022	Feb. 2022	Mar. 2022	Apr. 2022	May. 2022	Jun. 2022	Jul. 2022	Aug. 2022	Sep. 2022	Oct. 2022	Nov. 2022	Dec. 2022	13 Month Average
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	\$908,966	\$965,838	\$1,025,722	\$1,088,201	\$1,152,944	\$1,219,686	\$1,288,217	\$1,358,368	\$1,430,002	\$1,503,013	\$1,577,313	\$1,652,981	\$1,730,744	\$1,300,153
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	442,488	465,504	488,706	512,076	535,604	559,278	583,092	607,039	631,114	655,313	679,632	704,083	728,746	584,052
4		TOTAL	<u>\$1,351,454</u>	<u>\$1,431,342</u>	<u>\$1,514,428</u>	<u>\$1,600,277</u>	<u>\$1,688,547</u>	<u>\$1,778,965</u>	<u>\$1,871,310</u>	<u>\$1,965,407</u>	<u>\$2,061,117</u>	<u>\$2,158,326</u>	<u>\$2,256,944</u>	<u>\$2,357,065</u>	<u>\$2,459,489</u>	<u>\$1,884,205</u>
5																
6																
7	111.11	PROPERTY UNDER CAPITAL LEASES	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882
8	115.00	ACQUISITION ADJUSTMENT	12,392,523	12,452,681	12,512,839	12,572,996	12,633,154	12,693,312	12,753,470	12,813,628	12,873,786	12,933,944	12,994,102	13,054,259	13,114,417	12,753,470
9																
10		TOTAL	<u>\$15,447,858</u>	<u>\$15,587,905</u>	<u>\$15,731,148</u>	<u>\$15,877,155</u>	<u>\$16,025,583</u>	<u>\$16,176,159</u>	<u>\$16,328,662</u>	<u>\$16,482,917</u>	<u>\$16,638,784</u>	<u>\$16,796,151</u>	<u>\$16,954,928</u>	<u>\$17,115,206</u>	<u>\$17,277,788</u>	<u>\$16,341,557</u>

Supporting Schedules: B-10

Recap Schedules: G-1 p.5

Florida Public Service Commission

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

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec. 2022	Jan. 2023	Feb. 2023	Mar. 2023	Apr. 2023	May. 2023	Jun. 2023	Jul. 2023	Aug. 2023	Sep. 2023	Oct. 2023	Nov. 2023	Dec. 2023	13 Month Average
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	\$1,730,744	\$1,810,127	\$1,892,763	\$1,978,555	\$2,064,658	\$2,151,010	\$2,237,561	\$2,324,272	\$2,411,110	\$2,498,050	\$2,585,072	\$2,672,166	\$2,759,350	\$2,239,649
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	728,746	753,575	778,460	803,393	828,369	853,383	878,433	903,514	928,626	953,765	978,932	1,004,126	1,029,365	878,668
3																
4		TOTAL	<u>\$2,459,489</u>	<u>\$2,563,702</u>	<u>\$2,671,223</u>	<u>\$2,781,948</u>	<u>\$2,893,027</u>	<u>\$3,004,394</u>	<u>\$3,115,994</u>	<u>\$3,227,786</u>	<u>\$3,339,736</u>	<u>\$3,451,815</u>	<u>\$3,564,003</u>	<u>\$3,676,292</u>	<u>\$3,788,716</u>	<u>\$3,118,317</u>
5																
6																
7	111.11	PROPERTY UNDER CAPITAL LEASES	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882	\$1,703,882
8	115.00	ACQUISITION ADJUSTMENT	13,114,417	13,174,575	13,234,733	13,294,891	13,355,049	13,415,207	13,475,365	13,535,522	13,595,680	13,655,838	13,715,996	13,776,154	13,836,312	13,475,365
9																
10		TOTAL	<u>\$17,277,788</u>	<u>\$17,442,159</u>	<u>\$17,609,838</u>	<u>\$17,780,720</u>	<u>\$17,951,957</u>	<u>\$18,123,482</u>	<u>\$18,295,240</u>	<u>\$18,467,190</u>	<u>\$18,639,298</u>	<u>\$18,811,535</u>	<u>\$18,983,881</u>	<u>\$19,156,328</u>	<u>\$19,328,909</u>	<u>\$18,297,564</u>

Supporting Schedules: G1-13

Recap Schedules: G-1 p.7

Florida Public Service Commission

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the historic base year + 1 segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:
Historic Base Yr + 1: 12/31/22
Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	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

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Liz Fuentes, Mark Campbell

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

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Liz Fuentes, Mark Campbell

13-Month Average

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

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Liz Fuentes, Mark Campbell

13-Month Average

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

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Liz Fuentes, Mark Campbell

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

Supporting Schedules:

Recap Schedule:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the historic base year + 1. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:

Historic Base Yr + 1: 12/31/22

Witness: Liz Fuentes, Mark Campbell

1 FCG does not have any common plant. Therefore, this MFR is not applicable.

Supporting Schedules:

Recap Schedules:

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

Explanation: Provide a schedule showing the regulated and non-regulated items of common plant with the 13 month average of the projected test year segregated by the amounts according to regulated and non-regulated items. The method of allocating between regulated and non-regulated portions shall be described.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes, Mark Campbell

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
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1 FCG does not have any common plant. Therefore, this MFR is not applicable.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Liz Fuentes, Mark Campbell

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

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Liz Fuentes, Mark Campbell

13-Month Average

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

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Liz Fuentes, Mark Campbell

13-Month Average

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

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing a detailed description of each parcel of land and structure by address of common utility plant by primary account for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Liz Fuentes, Mark Campbell

13-Month Average

Line No.	A/C No.	Description & Address	13-Month Average			Accumulated Depreciation/Amortization			Method of Allocation
			Utility	Plant Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
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 for the projected test year. Also, show the 13-month average plant and accumulated depreciation amount allocated to utility and non-utility operations and the allocation basis.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

1

FCG does not have any common plant. Therefore, this MFR is not applicable.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide a schedule showing the same data as required in schedule g-1, page 15 of 28, for depreciation/amortization reserve for the historic base year + 1.

Type of Data Shown:
Historic Base YR + 1: 12/31/22
Witness: Liz Fuentes, Mark Campbell

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	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 the same data as required in schedule g-1, page 18 of 28, for depreciation/amortization reserve balances for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Dec-23	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	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 detailed construction budget for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/22
 Witness: Mark Campbell

Company: Florida City Gas

Docket No. 20220069-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/22)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/22)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	302	FRANCHISES AND CONSENTS	VARIOUS	\$0	N/A	\$0	\$0
2	303.02	CUSTOMIZED SOFTWARE - 12 YR	VARIOUS	1,624,054	N/A	0	0
3	303.20	CUSTOMIZED SOFTWARE - 20 YR	VARIOUS	311,000	N/A	0	0
4	364.1	LNG PLANT - LAND AND LAND RIGHTS	VARIOUS	0	N/A	0	0
5	364	LNG PLANT	VARIOUS	38,447,704	N/A	0	0
6	374	LAND AND LAND RIGHTS	VARIOUS	0	N/A	0	0
7	374.1	LAND AND LAND RIGHTS	VARIOUS	0	N/A	0	0
8	374.3	LAND - RIGHT OF WAY	VARIOUS	0	N/A	0	0
9	375	STRUCTURES & IMPROVEMENT	VARIOUS	27,362	N/A	0	1,131
10	376.1	MAINS (STEEL)	VARIOUS	11,966,191	VARIOUS	436,109	481,429
11	376.2	MAINS (PLASTIC)	VARIOUS	17,881,755	VARIOUS	272,400	369,200
12	378	MEAS & REG STAT EQUIP - GEN	VARIOUS	363,063	N/A	0	15,011
13	379	MEAS & REG STAT EQUIP - CITY GATE	VARIOUS	2,702,885	VARIOUS	35,329	111,756
14	380.1	SERVICES (STEEL)	VARIOUS	262,222	VARIOUS	57,785	10,842
15	380.2	SERVICES (PLASTIC)	VARIOUS	9,636,374	VARIOUS	156,818	314,094
16	381	METERS	VARIOUS	2,977,814	VARIOUS	253,203	117,727
17	381.1	METERS - ERTs	VARIOUS	0	VARIOUS	199,621	0
18	382	METER INSTALLATIONS	VARIOUS	675,029	VARIOUS	207,692	17,251
19	382.1	METER INSTALLATIONS - ERTs	VARIOUS	0	VARIOUS	46,290	0
20	383	HOUSE REGULATORS	VARIOUS	733,833	VARIOUS	7,447	30,342
21	384	HOUSE REG - INSTALLATIONS	VARIOUS	256,948	N/A	0	10,624
22	385	INDUSTRIAL MEAS & REG STAT EQUIP	VARIOUS	228,263	VARIOUS	489	9,438
23	387	OTHER EQUIPMENT	VARIOUS	269,790	VARIOUS	37,458	11,155
24	389	LAND	VARIOUS	0	N/A	0	0
25	389.20	LAND RIGHTS	VARIOUS	0	N/A	0	0
26	390	STRUCTURES & IMPROVEMENTS	VARIOUS	0	N/A	0	0
27	391	OFFICE FURNITURE & EQUIP	VARIOUS	0	N/A	0	0
28	391.12	COMPUTER EQUIPMENT	VARIOUS	170,753	N/A	0	0
29	391.5	PERSONAL COMPUTER EQUIP	VARIOUS	0	N/A	0	0
30	392	TRANSPORTATION EQUIP	VARIOUS	0	N/A	0	0
31	392.1	TRANSPORTATION - AUTOMOBILE	VARIOUS	0	N/A	0	0
32	392.2	TRANSPORTATION - LIGHT TRUCKS	VARIOUS	878,592	N/A	0	0
33	392.3	TRANSPORTATION - HEAVY TRUCKS	VARIOUS	0	N/A	0	0
34	394	TOOLS, SHOP, GARAGE EQUIP	VARIOUS	0	N/A	0	0
35	394.1	TOOLS, SHOP, GARAGE EQUIP - FIXED	VARIOUS	0	N/A	0	0
36	396	POWER OPERATED EQUIPMENT	VARIOUS	0	N/A	0	0
37	397	COMMUNICATION EQUIPMENT	VARIOUS	0	N/A	0	0
38	398	MISC EQUIPMENT	VARIOUS	0	N/A	0	0
39		TOTAL		<u>\$89,413,630</u>		<u>\$1,710,640</u>	<u>\$1,500,000</u>

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/22
 Witness: Mark Campbell

Company: Florida City Gas

Docket No 20220069-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	\$469,428	\$401,610	\$348,556	\$306,112	\$272,157	\$244,993	\$223,262	\$205,877	\$191,969	\$180,843	\$214,928	\$390,560	\$3,450,296
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	46,409	42,294	39,002	36,368	34,261	32,576	31,227	30,148	29,285	28,595	35,053	65,997	451,215
3	375	STRUCTURES & IMPROVEMENT	895	1,162	1,403	1,579	1,705	1,811	1,905	1,989	2,079	2,145	2,155	2,145	20,971
4	376.1	MAINS (STEEL)	384,977	503,333	610,996	689,065	745,430	794,020	834,418	873,406	914,350	940,407	942,104	933,815	9,166,322
5	376.2	MAINS (PLASTIC)	404,971	625,546	848,194	995,359	1,111,039	1,241,357	1,284,371	1,402,767	1,497,112	1,471,614	1,393,866	1,286,676	13,562,873
6	378	MEAS & REG STAT EQUIP - GEN	11,877	15,418	18,613	20,946	22,620	24,028	25,274	26,387	27,591	28,456	28,600	28,458	278,268
7	379	MEAS & REG STAT EQUIP - CITY GATE	88,422	114,780	138,568	155,939	168,400	178,879	188,154	196,443	205,406	211,846	212,920	211,863	2,071,620
8	380.1	SERVICES (STEEL)	8,578	11,135	13,443	15,129	16,337	17,354	18,254	19,058	19,928	20,552	20,657	20,554	200,979
9	380.2	SERVICES (PLASTIC)	274,229	378,726	478,407	547,685	599,686	650,942	679,828	723,862	763,803	771,245	755,740	729,142	7,353,295
10	381	METERS	94,792	124,505	151,663	171,272	185,485	197,919	207,869	217,928	228,314	234,416	234,362	231,737	2,280,260
11	382	METER INSTALLATIONS	16,899	24,812	32,633	37,899	41,969	46,342	48,130	52,031	55,278	54,926	52,750	49,601	513,269
12	383	HOUSE REGULATORS	24,007	31,163	37,621	42,337	45,721	48,566	51,084	53,334	55,768	57,516	57,808	57,521	562,445
13	384	HOUSE REG - INSTALLATIONS	8,406	10,911	13,173	14,824	16,009	17,005	17,887	18,675	19,527	20,139	20,241	20,141	196,937
14	385	INDUSTRIAL MEAS & REG STAT EQUIP	7,467	9,693	11,702	13,169	14,222	15,107	15,890	16,590	17,347	17,891	17,981	17,892	174,952
15	387	OTHER EQUIPMENT	8,826	11,457	13,831	15,565	16,809	17,855	18,781	19,608	20,503	21,146	21,253	21,147	206,780
16	391.12	COMPUTER EQUIPMENT	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,230	170,753
17	392.2	TRANSPORTATION - LIGHT TRUCKS	143,029	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	948,405
18		TOTAL ADDITIONS	<u>\$2,007,443</u>	<u>\$2,393,991</u>	<u>\$2,845,250</u>	<u>\$3,150,694</u>	<u>\$3,379,296</u>	<u>\$3,616,198</u>	<u>\$3,733,776</u>	<u>\$3,945,548</u>	<u>\$4,135,706</u>	<u>\$4,149,182</u>	<u>\$4,097,863</u>	<u>\$4,154,693</u>	<u>\$41,609,640</u>

Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	376.1	MAINS (STEEL)	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$436,109
2	376.2	MAINS (PLASTIC)	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	272,400
3	379	MEAS & REG STAT EQUIP - CITY GATE	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	35,329
4	380.1	SERVICES (STEEL)	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	57,785
5	380.2	SERVICES (PLASTIC)	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	156,818
6	381	METERS	21,100	21,100	21,100	21,100	21,100	21,100	21,100	21,100	21,100	21,100	21,100	21,100	253,203
7	381.1	METERS - ERTs	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	199,621
8	382	METER INSTALLATIONS	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	207,692
9	382.1	METER INSTALLATIONS - ERTs	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	46,290
10	383	HOUSE REGULATORS	621	621	621	621	621	621	621	621	621	621	621	621	7,447
11	385	INDUSTRIAL MEAS & REG STAT EQUIP	41	41	41	41	41	41	41	41	41	41	41	41	489
12	387	OTHER EQUIPMENT	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	37,458
13		TOTAL ADDITIONS	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$142,553	\$1,710,640

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Mark Campbell, Kurt Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/23)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/23)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	VARIOUS	\$800,000	N/A	\$0	\$0
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	VARIOUS	60,000	N/A	0	0
3	364	LNG PLANT	VARIOUS	3,127,701	N/A	0	0
4	375	STRUCTURES & IMPROVEMENT	VARIOUS	27,555	N/A	0	1,131
5	376.1	MAINS (STEEL)	VARIOUS	12,042,969	VARIOUS	436,109	481,429
6	376.2	MAINS (PLASTIC)	VARIOUS	17,789,628	VARIOUS	272,400	369,200
7	378	MEAS & REG STAT EQUIP - GEN	VARIOUS	365,631	N/A	0	15,011
8	379	MEAS & REG STAT EQUIP - CITY GATE	VARIOUS	2,722,007	VARIOUS	35,329	111,756
9	380.1	SERVICES (STEEL)	VARIOUS	264,077	VARIOUS	57,785	10,842
10	380.2	SERVICES (PLASTIC)	VARIOUS	9,654,732	VARIOUS	156,818	314,094
11	381	METERS	VARIOUS	5,495,694	VARIOUS	1,262,153	168,177
12	381.1	METERS - ERTs	VARIOUS	0	VARIOUS	199,621	0
13	382	METER INSTALLATIONS	VARIOUS	673,509	VARIOUS	207,692	17,251
14	382.1	METER INSTALLATIONS - ERTs	VARIOUS	0	VARIOUS	46,290	0
15	383	HOUSE REGULATORS	VARIOUS	739,025	VARIOUS	7,447	30,342
16	384	HOUSE REG - INSTALLATIONS	VARIOUS	258,765	N/A	0	10,624
17	385	INDUSTRIAL MEAS & REG STAT EQUIP	VARIOUS	229,878	VARIOUS	489	9,438
18	387	OTHER EQUIPMENT	VARIOUS	271,699	VARIOUS	37,458	11,155
19	391.12	COMPUTER EQUIPMENT	VARIOUS	220,753	N/A	0	0
20	392.2	TRANSPORTATION - LIGHT TRUCKS	VARIOUS	878,592	N/A	0	0
21		TOTAL		<u>\$55,622,214</u>		<u>\$2,719,590</u>	<u>\$1,550,450</u>

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Estimated Additions For The Year Ending 12/31/23

Line No.	A/C No.	Description	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	TOTAL
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	\$78,112	\$862,490	\$49,992	\$39,993	\$31,995	\$25,596	\$20,477	\$16,381	\$13,105	\$10,484	\$10,484	\$15,726	\$1,174,834
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	14,199	12,359	10,888	9,710	8,768	8,014	7,412	6,929	6,543	6,235	7,485	13,727	112,270
3	364.1	LNG PLANT - LAND AND LAND RIGHTS	0	0	8,259,905	0	0	0	0	0	0	0	0	0	8,259,905
4	364	LNG PLANT	0	0	59,081,744	658,351	0	0	0	0	0	0	0	0	59,740,095
5	375	STRUCTURES & IMPROVEMENT	2,198	2,243	2,232	2,228	2,202	2,192	2,170	2,189	2,227	2,345	2,350	2,312	26,887
6	376.1	MAINS (STEEL)	957,349	977,421	973,529	972,479	961,757	957,928	948,595	957,240	973,213	1,023,595	1,025,860	1,009,852	11,738,820
7	376.2	MAINS (PLASTIC)	1,333,182	1,371,342	1,386,570	1,400,336	1,403,770	1,410,158	1,410,460	1,423,059	1,440,082	1,482,539	1,487,332	1,477,500	17,026,330
8	378	MEAS & REG STAT EQUIP - GEN	29,159	29,759	29,616	29,567	29,219	29,089	28,789	29,052	29,544	31,111	31,178	30,676	356,760
9	379	MEAS & REG STAT EQUIP - CITY GATE	217,081	221,545	220,484	220,115	217,526	216,557	214,326	216,282	219,949	231,611	232,111	228,374	2,655,962
10	380.1	SERVICES (STEEL)	21,060	21,493	21,390	21,355	21,103	21,009	20,793	20,983	21,338	22,470	22,518	22,156	257,669
11	380.2	SERVICES (PLASTIC)	750,477	768,357	769,644	772,022	767,476	766,937	762,416	769,311	780,735	814,408	816,528	806,598	9,344,908
12	381	METERS	237,661	242,704	491,860	491,690	489,137	488,256	486,018	488,168	492,102	504,445	505,017	501,117	5,418,174
13	382	METER INSTALLATIONS	51,249	52,612	52,988	53,363	53,308	53,435	53,311	53,790	54,497	56,411	56,578	56,074	647,616
14	383	HOUSE REGULATORS	58,937	60,149	59,861	59,761	59,058	58,795	58,190	58,721	59,716	62,882	63,018	62,003	721,094
15	384	HOUSE REG - INSTALLATIONS	20,637	21,061	20,960	20,925	20,679	20,587	20,375	20,561	20,909	22,018	22,065	21,710	252,487
16	385	INDUSTRIAL MEAS & REG STAT EQUIP	18,333	18,710	18,620	18,589	18,370	18,289	18,100	18,265	18,575	19,560	19,602	19,287	224,301
17	387	OTHER EQUIPMENT	21,668	22,114	22,008	21,971	21,713	21,616	21,393	21,588	21,954	23,118	23,168	22,795	265,106
18	391.12	COMPUTER EQUIPMENT	14,229	64,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,229	14,230	220,753
19	392.2	TRANSPORTATION - LIGHT TRUCKS	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	73,216	878,592
20		TOTAL PLANT IN SERVICE	\$3,898,747	\$4,821,804	\$71,559,737	\$4,879,901	\$4,193,528	\$4,185,904	\$4,160,270	\$4,189,965	\$4,241,935	\$4,400,678	\$4,412,740	\$4,377,353	\$119,322,561

Florida Public Service Commission

Explanation: Provide the monthly plant retirements by account for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Estimated Retirements For The Year Ending 12/31/23

Line No.	A/C No.	Description	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023	July 2023	August 2023	September 2023	October 2023	November 2023	December 2023	TOTAL
1	376.1	MAINS (STEEL)	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$36,342	\$436,109
2	376.2	MAINS (PLASTIC)	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	22,700	272,400
3	379	MEAS & REG STAT EQUIP - CITY GATE	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	2,944	35,329
4	380.1	SERVICES (STEEL)	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	4,815	57,785
5	380.2	SERVICES (PLASTIC)	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	13,068	156,818
6	381	METERS	21,100	21,100	121,995	121,995	121,995	121,995	121,995	121,995	121,995	121,995	121,995	121,995	1,262,153
7	381.1	METERS - ERTs	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	199,621
8	382	METER INSTALLATIONS	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	17,308	207,692
9	382.1	METER INSTALLATIONS - ERTs	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	3,858	46,290
10	383	HOUSE REGULATORS	621	621	621	621	621	621	621	621	621	621	621	621	7,447
11	385	INDUSTRIAL MEAS & REG STAT EQUIP	41	41	41	41	41	41	41	41	41	41	41	41	489
12	387	OTHER EQUIPMENT	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	3,121	37,458
13		TOTAL PLANT IN SERVICE	\$142,553	\$142,553	\$243,448	\$243,448	\$243,448	\$243,448	\$243,448	\$243,448	\$243,448	\$243,448	\$243,448	\$243,448	\$2,719,590

Supporting Schedules: G-6 p.1

Recap Schedules: G-1 p.26

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year, the projected net operating income for the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Historic Base Year Per Books	Company Adjustments	Historic Base Year Adjusted	Historic Base Year + 1 12/31/2022 Per Books	Projected Test Year 12/31/2023 (A)	Projected Test Year Adjustments	Projected Test Year As Adjusted
OPERATING REVENUE:								
1	OPERATING REVENUES	\$110,991,600	\$ (46,078,882)	\$64,912,718	\$108,473,483	\$116,217,099	\$ (51,671,695)	\$64,545,404
2	REVENUE RELIEF	-	-	-	-	-	-	-
3	CHANGE IN UNBILLED REVENUES	(663,178)	-	(663,178)	(43,328)	40,041	-	40,041
4	REVENUES DUE TO GROWTH (B)	-	-	-	-	-	-	-
5	TOTAL REVENUES	\$110,328,422	\$ (46,078,882)	\$ 64,249,540	\$ 108,430,155	\$ 116,257,139	\$ (51,671,695)	\$ 64,585,444
OPERATING EXPENSES:								
6	COST OF GAS	22,734,964	(23,456,285)	(721,321)	28,455,184	34,075,912	(34,075,912)	-
7	OPERATION & MAINTENANCE	31,733,501	(6,604,753)	25,128,748	32,510,968	32,720,885	(6,739,918)	25,980,967
8	DEPRECIATION & AMORTIZATION	23,053,124	(7,963,171)	15,089,953	17,797,836	20,276,958	224,224	20,501,181
9	GAINS/LOSSES FROM DISPOSITION OF UTILITY PLANT	(113,767)	-	(113,767)	-	-	-	-
10	TAXES OTHER THAN INCOME	9,054,448	(6,025,645)	3,028,803	8,080,740	9,740,548	(3,353,938)	6,386,610
11	TAXES OTHER THAN INCOME - GROWTH (B)	-	-	-	-	-	-	-
12	INCOME TAXES FEDERAL	3,152,920	(316,423)	2,836,497	1,600,644	1,116,357	(1,498,728)	(382,371)
13	INCOME TAXES - STATE	347,069	(66,330)	280,739	163,547	60,203	(415,369)	(355,167)
14	INCOME TAXES - GROWTH - FEDERAL (B)	-	-	-	-	-	-	-
15	INCOME TAXES - GROWTH - STATE (B)	-	-	-	-	-	-	-
16	INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-
17	DEFERRED TAXES - FEDERAL	23,089	-	23,089	818,661	883,082	25,978	909,060
18	DEFERRED TAXES - STATE	537,316	-	537,316	674,689	621,219	-	621,219
19	INVESTMENT TAX CREDITS	-	-	-	-	-	-	-
20	TOTAL OPERATING EXPENSES	\$90,522,664	\$ (44,432,607)	\$ 46,090,056	\$ 90,102,269	\$ 99,495,164	\$ (45,833,663)	\$ 53,661,501
21	OPERATING INCOME	\$19,805,758	\$ (1,646,275)	\$ 18,159,483	\$ 18,327,886	\$ 16,761,975	\$ (5,838,032)	\$ 10,923,943

NOTE:

(A) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of net operating income for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

(B) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Florida Public Service Commission

Explanation: Provide the calculation of net operating income per books for the historic base year, the projected net operating income for the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Historic Base Year Per Books	Company Adjustments	Historic Base Year Adjusted	Historic Base Year + 1 12/31/2022 Per Books	Projected Test Year 12/31/2023 (A)	Projected Test Year Adjustments	Projected Test Year As Adjusted
OPERATING REVENUE:								
1	OPERATING REVENUES	\$ 109,937,539	\$ (46,078,882)	\$ 63,858,657	\$ 108,473,483	\$ 116,217,297	\$ (51,671,893)	\$ 64,545,404
2	REVENUE RELIEF	-	-	-	-	-	-	-
3	CHANGE IN UNBILLED REVENUES	(663,178)	-	(663,178)	(43,328)	40,041	-	40,041
4	REVENUES DUE TO GROWTH (B)	-	-	-	-	-	-	-
5	TOTAL REVENUES	\$ 109,274,361	\$ (46,078,882)	\$ 63,195,479	\$ 108,430,155	\$ 116,257,337	\$ (51,671,893)	\$ 64,585,444
OPERATING EXPENSES:								
6	COST OF GAS	22,734,964	(23,456,285)	(721,321)	28,455,184	34,075,912	(34,075,912)	-
7	OPERATION & MAINTENANCE	31,733,501	(6,604,753)	25,128,748	32,510,968	32,720,885	(6,739,919)	25,980,967
8	DEPRECIATION & AMORTIZATION	23,053,124	(7,963,171)	15,089,953	17,797,836	20,276,958	(2,960,386)	17,316,572
9	GAINS/LOSSES FROM DISPOSITION OF UTILITY PLANT	(113,767)	-	(113,767)	-	-	-	-
10	TAXES OTHER THAN INCOME	9,054,448	(6,025,645)	3,028,803	8,080,740	9,740,548	(3,353,938)	6,386,610
11	TAXES OTHER THAN INCOME - GROWTH (B)	-	-	-	-	-	-	-
12	INCOME TAXES FEDERAL	3,152,920	(316,423)	2,836,497	1,600,644	1,116,394	(871,361)	245,033
13	INCOME TAXES - STATE	347,069	(66,330)	280,739	163,547	60,213	(241,496)	(181,283)
14	INCOME TAXES - GROWTH - FEDERAL (B)	-	-	-	-	-	-	-
15	INCOME TAXES - GROWTH - STATE (B)	-	-	-	-	-	-	-
16	INTEREST SYNCHRONIZATION	-	-	-	-	-	-	-
17	DEFERRED TAXES - FEDERAL	23,089	-	23,089	818,661	883,082	64,639	947,721
18	DEFERRED TAXES - STATE	537,316	-	537,316	674,689	621,219	-	621,219
19	INVESTMENT TAX CREDITS	-	-	-	-	-	-	-
20	TOTAL OPERATING EXPENSES	\$ 90,522,664	\$ (44,432,607)	\$ 46,090,056	\$ 90,102,269	\$ 99,495,212	\$ (48,178,373)	\$ 51,316,839
21	OPERATING INCOME	\$ 18,751,697	\$ (1,646,275)	\$ 17,105,422	\$ 18,327,886	\$ 16,762,125	\$ (3,493,520)	\$ 13,268,605

NOTE:

(A) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of net operating income for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

(B) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2, page 1).

Type Of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Adjustment Title	Adjustment Amount	Reason for Adjustment	Note
<u>OPERATING REVENUE</u>				
1	PURCHASED GAS ADJUSTMENT (PGA)	\$ (34,053,742)	TO REMOVE PGA COST RECOVERY CLAUSE REVENUES	
2	AREA EXTENSION PROGRAM (AEP)	(726,069)	TO REMOVE AEP REVENUES	
3	SAFETY, ACCESS, AND FACILITY ENHANCEMENT (SAFE) REVENUES	(6,736,104)	TO REMOVE SAFE COST RECOVERY CLAUSE REVENUES	
4	NATURAL GAS CONSERVATION COST RECOVERY CLAUSE	(6,997,154)	TO REMOVE NATURAL GAS CONSERVATION COST RECOVERY CLAUSE REVENUES	
5	FRANCHISE AND GROSS RECEIPTS REVENUES	(3,158,626)	TO REMOVE FRANCHISE AND GROSS RECEIPTS TAX REVENUES	
6	TOTAL REVENUE ADJUSTMENTS	\$ (51,671,695)		
<u>COST OF GAS</u>				
7	GAS COSTS	(34,075,912)	TO REMOVE GAS COSTS RECOVERED THROUGH THE PGA COST RECOVERY CLAUSE	
8	TOTAL COST OF GAS ADJUSTMENTS	(34,075,912)		
<u>OPERATIONS & MAINTENANCE EXPENSE</u>				
9	NATURAL GAS CONSERVATION COST RECOVERY CLAUSE EXPENSES	\$ (6,901,558)	TO REMOVE EXPENSES RECOVERED THROUGH THE NATURAL GAS CONSERVATION COST RECOVERY CLAUSE	
10	RATE CASE EXPENSES	497,779	TO INCLUDE THE AMORTIZATION OF RATE CASE EXPENSES FOR THIS PROCEEDING, WHICH THE COMPANY IS REQUESTING OVER A FOUR YEAR PERIOD.	A
11	ECONOMIC DEVELOPMENT EXPENSES	(3,217)	TO REMOVE ECONOMIC DEVELOPMENT EXPENSES PER RULE NO. 25-7.042, RECOVERY OF ECONOMIC DEVELOPMENT EXPENSES.	
12	INDUSTRY ASSOCIATION DUES	(25,000)	TO REMOVE INDUSTRY DUES ASSOCIATED WITH LOBBYING	
13	OUTSIDE SERVICES FOR CLAUSE DOCKETS	(57,294)	TO REMOVE COST RECOVERY CLAUSE DOCKET SUPPORT PROVIDED BY AFFILIATE AND EXTERNAL LEGAL FROM BASE RATES TO THE APPLICABLE COST RECOVERY CLAUSES.	A
14	REGULATORY COMMISSION EXPENSES	(250,628)	TO REMOVE REGULATORY ASSESSMENT FEES ASSOCIATED WITH VARIOUS ADJUSTMENTS REFLECTED ON THIS MFR.	
15	TOTAL O&M ADJUSTMENTS	\$ (6,739,918)		
<u>DEPRECIATION & AMORTIZATION EXPENSE</u>				
16	AEP AMORTIZATION EXPENSE	\$ (679,200)	TO REMOVE AEP AMORTIZATION EXPENSE	
17	SAFE CLAUSE DEPRECIATION EXPENSE	(1,273,253)	TO REMOVE DEPRECIATION EXPENSE RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE	
18	SAFE DEPRECIATION EXPENSE TRANSFER TO BASE	1,189,568	TO INCLUDE IN DEPRECIATION EXPENSE THE TRANSFER OF FORECASTED DEPRECIATION EXPENSE ASSOCIATED WITH ASSETS CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU. ADJUSTMENT IS BASED ON ASSETS IN PLANT-IN-SERVICE AS OF DECEMBER 31, 2022.	A
19	2022 DEPRECIATION STUDY	987,109	TO INCREASE DEPRECIATION EXPENSE TO REFLECT THE IMPACT OF THE DEPRECIATION RATES RESULTING FROM THE 2022 DEPRECIATION STUDY ON THE 2023 TEST YEAR.	A
20	TOTAL DEPRECIATION & AMORTIZATION EXPENSE ADJS	\$ 224,224		

NOTE (A): Represents a proposed Company Adjustment in this proceeding. Please refer to FCG witness Fuentes's testimony for further information.

Florida Public Service Commission

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2, page 1).

Type Of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Adjustment Title	Adjustment Amount	Reason for Adjustment	Note
<u>OPERATING REVENUE</u>				
1	PURCHASED GAS ADJUSTMENT (PGA)	\$ (34,053,742)	TO REMOVE PGA COST RECOVERY CLAUSE REVENUES	
2	AREA EXTENSION PROGRAM (AEP)	(726,069)	TO REMOVE AEP REVENUES	
3	SAFETY, ACCESS, AND FACILITY ENHANCEMENT (SAFE) REVENUES	(6,736,302)	TO REMOVE SAFE COST RECOVERY CLAUSE REVENUES	
4	NATURAL GAS CONSERVATION COST RECOVERY CLAUSE	(6,997,154)	TO REMOVE NATURAL GAS CONSERVATION COST RECOVERY CLAUSE REVENUES	
5	FRANCHISE AND GROSS RECEIPTS REVENUES	(3,158,626)	TO REMOVE FRANCHISE AND GROSS RECEIPTS TAX REVENUES	
6	TOTAL REVENUE ADJUSTMENTS	\$ (51,671,893)		
<u>COST OF GAS</u>				
7	GAS COSTS	(34,075,912)	TO REMOVE GAS COSTS RECOVERED THROUGH THE PGA COST RECOVERY CLAUSE	
8	TOTAL COST OF GAS ADJUSTMENTS	(34,075,912)		
<u>OPERATIONS & MAINTENANCE EXPENSE</u>				
9	NATURAL GAS CONSERVATION COST RECOVERY CLAUSE EXPENSES	\$ (6,901,558)	TO REMOVE EXPENSES RECOVERED THROUGH THE NATURAL GAS CONSERVATION COST RECOVERY CLAUSE	
10	RATE CASE EXPENSES	497,779	TO INCLUDE THE AMORTIZATION OF RATE CASE EXPENSES FOR THIS PROCEEDING, WHICH THE COMPANY IS REQUESTING OVER A FOUR YEAR PERIOD.	A
11	ECONOMIC DEVELOPMENT EXPENSES	(3,217)	TO REMOVE ECONOMIC DEVELOPMENT EXPENSES PER RULE NO. 25-7.042, RECOVERY OF ECONOMIC DEVELOPMENT EXPENSES.	
12	INDUSTRY ASSOCIATION DUES	(25,000)	TO REMOVE INDUSTRY DUES ASSOCIATED WITH LOBBYING	
13	OUTSIDE SERVICES FOR CLAUSE DOCKETS	(57,294)	TO REMOVE COST RECOVERY CLAUSE DOCKET SUPPORT PROVIDED BY AFFILIATE AND EXTERNAL LEGAL FROM BASE RATES TO THE APPLICABLE COST RECOVERY CLAUSES.	A
14	REGULATORY COMMISSION EXPENSES	(250,629)	TO REMOVE REGULATORY ASSESSMENT FEES ASSOCIATED WITH VARIOUS ADJUSTMENTS REFLECTED ON THIS MFR.	
15	TOTAL O & M ADJUSTMENTS	\$ (6,739,919)		
<u>DEPRECIATION EXPENSE</u>				
16	AEP AMORTIZATION EXPENSE	\$ (679,200)	TO REMOVE AEP AMORTIZATION EXPENSE	
17	SAFE CLAUSE DEPRECIATION EXPENSE	(1,273,253)	TO REMOVE DEPRECIATION EXPENSE RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE	
18	SAFE DEPRECIATION EXPENSE TRANSFER TO BASE	1,189,568	TO INCLUDE IN DEPRECIATION EXPENSE THE TRANSFER OF FORECASTED DEPRECIATION EXPENSE ASSOCIATED WITH ASSETS CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU. ADJUSTMENT IS BASED ON ASSETS IN PLANT-IN-SERVICE AS OF DECEMBER 31, 2022.	A
19	DEPRECIATION	(2,197,500)	TO DECREASE DEPRECIATION EXPENSE TO REFLECT THE IMPACT OF THE PROPOSED RSAM-ADJUSTED DEPRECIATION RATES ON THE 2023 TEST YEAR.	A
20	TOTAL DEPRECIATION EXPENSE ADJS	\$ (2,960,386)		

NOTE (A): Represents a proposed Company Adjustment in this proceeding. Please refer to FCG witness Fuentes's testimony for further information.

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

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2 page 1).

Type Of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Line No.	Adjustment Title	Adjustment Amount	Reason for Adjustment	Note
<u>TAXES OTHER THAN INCOME</u>				
21	PAYROLL AND PROPERTY TAXES	\$ (992,616)	TO REMOVE PAYROLL AND PROPERTY TAXES ASSOCIATED WITH VARIOUS ADJUSTMENTS REFLECTED ON THIS MFR. TO INCLUDE IN TAXES OTHER THAN INCOME THE TRANSFER OF FORECASTED PROPERTY TAXES ASSOCIATED WITH ASSETS CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU. ADJUSTMENT IS BASED ON ASSETS IN PLANT-IN-SERVICE AS OF DECEMBER 31, 2022.	A
22	SAFE PROPERTY TAX TRANSFER TO BASE	797,305		
23	FRANCHISE AND GROSS RECEIPTS EXPENSES	(3,158,626)		
24	TOTAL TAXES OTHER THAN INCOME ADJS	\$ (3,353,938)	TO REMOVE FRANCHISE AND GROSS RECEIPTS TAX EXPENSES	
<u>INCOME TAXES - FEDERAL</u>				
25	TAXES ON ADJUSTMENTS	\$ (1,533,255)	CURRENT FEDERAL INCOME TAX EXPENSE ASSOCIATED WITH THE ADJUSTMENTS REFLECTED ON THIS MFR TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSE	
26	INTEREST SYNCHRONIZATION	34,527		
27	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ (1,498,728)		
<u>INCOME TAXES - STATE</u>				
28	TAXES ON ADJUSTMENTS	\$ (424,938)	CURRENT STATE INCOME TAX EXPENSE ASSOCIATED WITH THE ADJUSTMENTS REFLECTED ON THIS MFR TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSE	
29	INTEREST SYNCHRONIZATION	9,569		
30	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ (415,369)		
<u>DEFERRED INCOME TAXES</u>				
31	- FEDERAL	\$ 25,978	TO ADJUST EXCESS ACCUMULATED DEFERRED INCOME TAX AMORTIZATION ASSOCIATED WITH THE 2022 DEPRECIATION STUDY ADJUSTMENT REFLECTED ON THIS MFR.	A
32	- STATE	-		
33	TOTAL DEFERRED TAX ADJUSTMENTS	\$ 25,978		
34	TOTAL OF ALL ADJUSTMENTS	\$ 5,838,032		

NOTE (A): Represents a proposed Company Adjustment in this proceeding. Please refer to FCG witness Fuentes's testimony for further information.

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

Explanation: Provide a schedule of proposed adjustments to the projected test year (from schedule G-2 page 1).

Type Of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Line No.	Adjustment Title	Adjustment Amount	Reason for Adjustment	Note
<u>TAXES OTHER THAN INCOME</u>				
21	PAYROLL AND PROPERTY TAXES	\$ (992,616)	TO REMOVE PAYROLL AND PROPERTY TAXES ASSOCIATED WITH VARIOUS ADJUSTMENTS REFLECTED ON THIS MFR.	A
22	SAFE PROPERTY TAX TRANSFER TO BASE	797,305	TO INCLUDE IN TAXES OTHER THAN INCOME THE TRANSFER OF FORECASTED PROPERTY TAXES ASSOCIATED WITH ASSETS CURRENTLY BEING RECOVERED THROUGH THE SAFE COST RECOVERY CLAUSE TO BASE RATES PER ORDER NO. PSC-15-0390-TRF-GU, DOCKET NO. 150116-GU.	
23	FRANCHISE AND GROSS RECEIPTS EXPENSES	(3,158,626)	ADJUSTMENT IS BASED ON ASSETS IN PLANT-IN-SERVICE AS OF DECEMBER 31, 2022.	
24	TOTAL TAXES OTHER THAN INCOME ADJS	\$ (3,353,938)	TO REMOVE FRANCHISE AND GROSS RECEIPTS TAX EXPENSES	
<u>INCOME TAXES - FEDERAL</u>				
25	TAXES ON ADJUSTMENTS	\$ (901,308)	CURRENT FEDERAL INCOME TAX EXPENSE ASSOCIATED WITH THE ADJUSTMENTS REFLECTED ON THIS MFR	
26	INTEREST SYNCHRONIZATION	29,947	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSE	
27	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ (871,361)		
<u>INCOME TAXES - STATE</u>				
28	TAXES ON ADJUSTMENTS	\$ (249,796)	CURRENT STATE INCOME TAX EXPENSE ASSOCIATED WITH THE ADJUSTMENTS REFLECTED ON THIS MFR	
29	INTEREST SYNCHRONIZATION	8,300	TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSE	
30	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ (241,496)		
<u>DEFERRED INCOME TAXES</u>				
31	- FEDERAL	\$ 64,639	TO ADJUST EXCESS ACCUMULATED DEFERRED INCOME TAX AMORTIZATION ASSOCIATED WITH THE DEPRECIATION ADJUSTMENT BASED ON THE PROPOSED RSAM ADJUSTED DEPRECIATION RATES REFLECTED ON THIS MFR.	A
32	- STATE	-		
33	TOTAL DEFERRED TAX ADJUSTMENTS	\$ 64,639		
34	TOTAL OF ALL ADJUSTMENTS	\$ 3,493,520		

NOTE (A): Represents a proposed Company Adjustment in this proceeding. Please refer to FCG witness Fuentes's testimony for further information.

Florida Public Service Commission

Explanation: Provide an income statement for the historic base year + 1.

Type of Data Shown:
 HISTORIC BASE YEAR + 1: 12/31/2022
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.		Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	Aug 2022	Sep 2022	Oct 2022	Nov 2022	Dec 2022	12 Months 2022
1	OPERATING REVENUE	\$10,088,820	\$9,632,233	\$9,587,935	\$8,730,581	\$8,578,159	\$8,320,295	\$8,244,184	\$8,409,214	\$8,353,223	\$9,076,829	\$9,436,011	\$9,972,671	108,430,155
2	REVENUES DUE TO GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
3	NET REVENUE	10,088,820	9,632,233	9,587,935	8,730,581	8,578,159	8,320,295	8,244,184	8,409,214	8,353,223	9,076,829	9,436,011	9,972,671	108,430,155
4	COST OF GAS	3,096,099	2,864,196	2,888,816	2,094,806	1,945,028	1,938,872	1,949,907	1,936,803	1,934,050	2,274,863	2,685,743	2,845,997	28,455,184
5	O & M EXPENSE	2,914,601	2,609,095	2,873,639	2,640,232	2,706,611	2,677,034	2,630,965	2,740,944	2,674,570	2,661,193	2,697,349	2,684,735	32,510,968
6	DEPR & AMORT EXPENSE	1,433,453	1,441,009	1,449,053	1,457,736	1,466,850	1,476,347	1,486,134	1,496,205	1,506,656	1,517,287	1,527,949	1,539,156	17,797,836
7	AMORT OF PROPERTY LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	AMORT OF ENVIRONMENTAL MATTERS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TAXES OTHER THAN INCOME-REVENUE	280,432	274,237	273,005	258,674	258,575	251,825	250,231	247,567	247,666	257,107	262,235	274,980	3,136,534
10	TAXES OTHER THAN INCOME - GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TAXES OTHER THAN INCOME-OTHER	427,938	421,408	413,314	405,557	416,131	412,584	410,068	418,977	412,152	406,116	403,716	396,245	4,944,206
12	INCOME TAXES	214,329	220,460	-158,572	164,198	164,634	107,851	122,231	105,248	119,846	192,878	208,349	302,740	1,764,191
13	INCOME TAXES - GROWTH (A)	-	-	-	-	-	-	-	-	-	-	-	-	-
14	DEFERRED TAXES	125,981	119,109	408,893	141,880	113,494	101,721	92,838	83,717	125,032	92,680	45,380	42,624	1,493,350
15	TOTAL OPERATING EXPENSES	8,492,833	7,949,515	8,148,147	7,163,083	7,071,324	6,966,235	6,942,375	7,029,461	7,019,973	7,402,123	7,830,722	8,086,477	90,102,269
16	OPERATING INCOME	1,595,986	1,682,718	1,439,788	1,567,498	1,506,836	1,354,061	1,301,809	1,379,753	1,333,249	1,674,705	1,605,289	1,886,194	18,327,886
17	EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
18	INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
19	OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	7,500	-	-	-	-	-	-	7,500
20	INTEREST CHARGES	503,261	534,780	542,317	521,064	493,484	502,042	539,938	557,679	582,229	631,067	647,252	673,546	6,728,661
21	NET INCOME	\$1,092,725	\$1,147,938	\$897,471	\$1,046,434	\$1,013,351	\$844,519	\$761,872	\$822,073	\$751,020	\$1,043,638	\$958,037	\$1,212,648	\$11,591,726
22	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-
23	THERMS SOLD	16,181,672	15,341,247	15,551,688	12,551,063	14,020,459	13,422,660	13,978,460	13,019,545	13,248,321	14,638,688	15,694,952	15,738,481	173,387,235

NOTE:

(A) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Florida Public Service Commission

Explanation: Provide an income statement for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

LINE NO.		Jan 2023 (A)	Feb 2023 (A)	Mar 2023 (A)	Apr 2023 (A)	May 2023 (A)	Jun 2023 (A)	Jul 2023 (A)	Aug 2023 (A)	Sep 2023 (A)	Oct 2023 (A)	Nov 2023 (A)	Dec 2023 (A)	12 Months 2023 (A)
1	OPERATING REVENUE	\$11,031,666	\$10,755,158	\$10,516,928	\$9,309,394	\$9,061,226	\$8,842,029	\$8,717,319	\$8,876,302	\$8,842,665	\$9,556,915	\$9,950,111	\$10,797,427	116,257,139
2	REVENUES DUE TO GROWTH (B)	-	-	-	-	-	-	-	-	-	-	-	-	-
3	NET REVENUE	11,031,666	10,755,158	10,516,928	9,309,394	9,061,226	8,842,029	8,717,319	8,876,302	8,842,665	9,556,915	9,950,111	10,797,427	116,257,139
4	COST OF GAS	3,912,043	3,703,214	3,576,955	2,537,511	2,344,127	2,267,805	2,230,858	2,237,750	2,195,338	2,565,022	3,063,002	3,442,287	34,075,912
5	O & M EXPENSE	2,864,536	2,596,829	2,845,061	2,610,559	2,734,695	2,729,016	2,692,755	2,781,932	2,712,755	2,701,164	2,742,022	2,709,561	32,720,885
6	DEPR & AMORT EXPENSE	1,549,809	1,562,626	1,625,065	1,685,191	1,696,005	1,706,191	1,716,308	1,726,406	1,736,581	1,746,990	1,757,596	1,768,191	20,276,958
7	AMORT OF PROPERTY LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	AMORT OF ENVIRONMENTAL MATTERS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TAXES OTHER THAN INCOME-REVENUE	281,928	275,682	274,676	261,993	260,825	253,657	252,017	249,771	249,554	258,561	263,130	276,833	3,158,626
10	TAXES OTHER THAN INCOME - GROWTH (B)	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TAXES OTHER THAN INCOME-OTHER	564,927	558,177	549,827	541,819	552,750	549,078	546,484	555,670	548,619	542,421	539,933	532,219	6,581,922
12	INCOME TAXES	122,273	154,630	-294,539	128,460	117,143	82,757	69,691	83,875	100,655	190,135	154,194	267,287	1,176,560
13	INCOME TAXES - GROWTH (B)	-	-	-	-	-	-	-	-	-	-	-	-	-
14	DEFERRED TAXES	120,197	137,732	435,691	102,350	90,882	87,417	83,206	78,755	116,415	88,444	79,098	84,115	1,504,302
15	TOTAL OPERATING EXPENSES	9,415,714	8,988,889	9,012,737	7,867,882	7,796,426	7,675,921	7,591,318	7,714,158	7,659,916	8,092,736	8,598,974	9,080,493	99,495,164
16	OPERATING INCOME	1,615,952	1,766,269	1,504,192	1,441,512	1,264,799	1,166,108	1,126,001	1,162,144	1,182,749	1,464,178	1,351,137	1,716,934	16,761,975
17	EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
18	INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
19	OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	7,500	-	-	-	-	-	-	7,500
20	INTEREST CHARGES	722,531	789,013	805,383	647,222	508,206	510,172	515,437	520,415	529,007	538,877	552,125	570,315	7,208,703
21	NET INCOME	\$893,422	\$977,255	\$698,809	\$794,290	\$756,593	\$648,436	\$610,564	\$641,729	\$653,742	\$925,301	\$799,012	\$1,146,619	\$9,545,772
22	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-
23	THERMS SOLD	16,109,901	15,178,447	15,489,239	13,135,792	14,177,204	13,496,116	14,005,759	13,142,152	13,220,651	14,502,235	15,417,421	15,737,282	173,612,198

NOTES:

(A) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of net operating income for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

(B) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Florida Public Service Commission

Explanation: Provide an income statement for the projected test year.

Type of Data Shown:

Projected Test Year: 12/31/23

Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.		Jan 2023 (A)	Feb 2023 (A)	Mar 2023 (A)	Apr 2023 (A)	May 2023 (A)	Jun 2023 (A)	Jul 2023 (A)	Aug 2023 (A)	Sep 2023 (A)	Oct 2023 (A)	Nov 2023 (A)	Dec 2023 (A)	12 Months 2023 (A)
1	OPERATING REVENUE	\$11,031,681	\$10,755,173	\$10,516,943	\$9,309,410	\$9,061,242	\$8,842,046	\$8,717,335	\$8,876,319	\$8,842,682	\$9,556,933	\$9,950,128	\$10,797,446	116,257,337
2	REVENUES DUE TO GROWTH (B)	-	-	-	-	-	-	-	-	-	-	-	-	-
3	NET REVENUE	11,031,681	10,755,173	10,516,943	9,309,410	9,061,242	8,842,046	8,717,335	8,876,319	8,842,682	9,556,933	9,950,128	10,797,446	116,257,337
4	COST OF GAS	3,912,043	3,703,214	3,576,955	2,537,511	2,344,127	2,267,805	2,230,858	2,237,750	2,195,338	2,565,022	3,063,002	3,442,287	34,075,912
5	O & M EXPENSE	2,864,536	2,596,829	2,845,061	2,610,559	2,734,695	2,729,016	2,692,755	2,781,932	2,712,755	2,701,164	2,742,022	2,709,561	32,720,885
6	DEPR & AMORT EXPENSE	1,549,809	1,562,626	1,625,065	1,685,191	1,696,005	1,706,191	1,716,308	1,726,406	1,736,581	1,746,990	1,757,596	1,768,191	20,276,958
7	AMORT OF PROPERTY LOSS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	AMORT OF ENVIRONMENTAL MATTERS	-	-	-	-	-	-	-	-	-	-	-	-	-
9	TAXES OTHER THAN INCOME-REVENUE	281,928	275,682	274,676	261,993	260,825	253,657	252,017	249,771	249,554	258,561	263,130	276,833	3,158,626
10	TAXES OTHER THAN INCOME - GROWTH (B)	-	-	-	-	-	-	-	-	-	-	-	-	-
11	TAXES OTHER THAN INCOME-OTHER	564,927	558,177	549,827	541,819	552,750	549,078	546,484	555,670	548,619	542,421	539,933	532,219	6,581,922
12	INCOME TAXES	122,277	154,634	-294,535	128,464	117,147	82,761	69,694	83,879	100,659	190,139	154,198	267,291	1,176,607
13	INCOME TAXES - GROWTH (B)	-	-	-	-	-	-	-	-	-	-	-	-	-
14	DEFERRED TAXES	120,197	137,732	435,691	102,350	90,882	87,417	83,206	78,755	116,415	88,444	79,098	84,115	1,504,302
15	TOTAL OPERATING EXPENSES	9,415,717	8,988,893	9,012,740	7,867,886	7,796,430	7,675,925	7,591,322	7,714,162	7,659,920	8,092,741	8,598,978	9,080,497	99,495,212
16	OPERATING INCOME	1,615,964	1,766,280	1,504,203	1,441,524	1,264,812	1,166,121	1,126,013	1,162,157	1,182,762	1,464,192	1,351,150	1,716,948	16,762,125
17	EQUITY EARNINGS-SUBS	-	-	-	-	-	-	-	-	-	-	-	-	-
18	INVEST TAX CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-
19	OTHER INCOME & DEDUCTIONS NET	-	-	-	-	-	7,500	-	-	-	-	-	-	7,500
20	INTEREST CHARGES	722,531	789,013	805,383	647,223	508,207	510,173	515,438	520,416	529,008	538,878	552,126	570,317	7,208,713
21	NET INCOME	\$893,433	\$977,266	\$698,820	\$794,301	\$756,604	\$648,448	\$610,575	\$641,741	\$653,754	\$925,314	\$799,024	\$1,146,632	\$9,545,912
22	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-
23	THERMS SOLD	16,109,901	15,178,447	15,489,239	13,135,792	14,177,204	13,496,116	14,005,759	13,142,152	13,220,651	14,502,235	15,417,421	15,737,282	173,612,198

NOTES:

(A) In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio on an adjusted basis for the 2023 Test Year, the forecasted amount of net operating income for the current case is slightly different between the "with" and "without" RSAM versions of this MFR.

(B) FCG does not identify revenues or operating expenses related to customer growth separate and apart from all other revenues. Therefore, the requested information is unavailable.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/22
Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

RATE CLASS	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1 RS-1 RESIDENTIAL BILLS	30,533	30,561	30,591	30,606	30,598	30,605	30,616	30,636	30,641	30,653	30,682	30,717	367,440
2 RS-1 RESIDENTIAL THERMS	271,593	271,283	251,857	229,539	208,096	190,420	175,466	181,528	168,643	183,520	199,662	260,243	2,591,849
3 CUSTOMER CHARGE	\$366,392	\$366,736	\$367,087	\$367,268	\$367,179	\$367,257	\$367,398	\$367,635	\$367,694	\$367,835	\$368,188	\$368,610	\$4,409,278
4 ENERGY CHARGE	\$125,259	\$125,116	\$116,157	\$105,864	\$95,974	\$87,822	\$80,925	\$83,721	\$77,778	\$84,639	\$92,085	\$120,024	\$1,195,364
5 PGA BILLINGS	\$214,708	\$214,463	\$199,105	\$181,462	\$164,510	\$150,536	\$138,715	\$143,507	\$133,320	\$145,081	\$157,843	\$205,735	\$2,048,987
6 ECCR BILLINGS	\$73,485	\$73,401	\$68,145	\$62,106	\$56,305	\$51,522	\$47,476	\$49,116	\$45,630	\$49,655	\$54,023	\$70,414	\$701,277
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$44,959	\$44,952	\$43,267	\$41,319	\$39,432	\$37,885	\$36,581	\$37,126	\$35,999	\$37,313	\$38,750	\$44,091	\$481,671
9 TOTAL	\$824,802	\$824,668	\$793,761	\$758,020	\$723,400	\$695,022	\$671,094	\$681,106	\$660,421	\$684,523	\$710,888	\$808,873	\$8,836,576
10 RS-100 RESIDENTIAL BILLS	76,039	76,110	76,183	76,221	76,202	76,219	76,248	76,297	76,309	76,339	76,412	76,499	915,079
11 RS-100 RESIDENTIAL THERMS	1,534,747	1,500,678	1,334,801	1,199,514	1,078,896	999,793	892,216	902,057	855,487	920,155	960,594	1,346,056	13,524,992
12 CUSTOMER CHARGE	\$1,140,585	\$1,141,657	\$1,142,750	\$1,143,315	\$1,143,037	\$1,143,280	\$1,143,718	\$1,144,456	\$1,144,640	\$1,145,079	\$1,146,177	\$1,147,491	\$13,728,185
13 ENERGY CHARGE	\$619,777	\$606,019	\$559,033	\$484,400	\$435,690	\$403,746	\$360,304	\$364,278	\$345,472	\$371,588	\$387,917	\$543,578	\$5,461,798
14 PGA BILLINGS	\$1,213,294	\$1,186,361	\$1,055,227	\$948,276	\$852,921	\$790,386	\$705,342	\$713,121	\$676,306	\$727,428	\$759,397	\$1,064,124	\$10,692,163
15 ECCR BILLINGS	\$265,895	\$259,992	\$231,254	\$207,816	\$186,919	\$173,214	\$154,576	\$156,281	\$148,213	\$159,417	\$166,423	\$203,204	\$2,343,205
16 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 REVENUE RELATED TAXES	\$177,971	\$175,470	\$163,067	\$152,933	\$143,856	\$137,926	\$129,867	\$130,647	\$127,158	\$132,041	\$135,140	\$164,173	\$1,770,248
18 TOTAL	\$3,417,522	\$3,369,498	\$3,131,330	\$2,936,740	\$2,762,423	\$2,648,553	\$2,493,808	\$2,508,783	\$2,441,788	\$2,535,551	\$2,595,053	\$3,152,570	\$33,993,619
19 RS-600 RESIDENTIAL BILLS	1,307	1,323	1,342	1,364	1,388	1,361	1,332	1,339	1,345	1,349	1,353	1,354	16,157
20 RS-600 RESIDENTIAL THERMS	143,934	124,480	134,474	126,606	104,903	79,930	65,758	63,930	65,591	82,831	88,982	125,700	1,207,119
21 CUSTOMER CHARGE	\$26,142	\$26,465	\$26,845	\$27,274	\$27,763	\$27,228	\$26,642	\$26,775	\$26,892	\$26,985	\$27,051	\$27,076	\$323,138
22 ENERGY CHARGE	\$75,852	\$65,600	\$70,867	\$66,720	\$55,283	\$42,122	\$34,654	\$33,690	\$34,566	\$43,651	\$46,893	\$66,243	\$636,140
23 PGA BILLINGS	\$113,787	\$98,407	\$106,309	\$100,089	\$82,931	\$63,189	\$51,985	\$50,540	\$51,853	\$65,482	\$70,345	\$99,372	\$954,288
24 ECCR BILLINGS	\$13,988	\$12,097	\$13,068	\$12,304	\$10,194	\$7,768	\$6,390	\$6,213	\$6,374	\$8,049	\$8,647	\$12,216	\$177,308
25 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 REVENUE RELATED TAXES	\$11,509	\$10,147	\$10,874	\$10,338	\$8,824	\$7,028	\$5,994	\$5,872	\$5,995	\$7,221	\$7,661	\$10,264	\$101,727
27 TOTAL	\$241,278	\$212,716	\$227,963	\$216,724	\$184,996	\$147,335	\$125,665	\$123,090	\$125,679	\$151,389	\$160,596	\$215,171	\$2,132,601
28 GAS LIGHT BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
29 GAS LIGHT THERMS	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	18,177
30 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 ENERGY CHARGE	\$899	\$899	\$899	\$899	\$899	\$899	\$899	\$899	\$899	\$899	\$899	\$899	\$10,790
32 PGA BILLINGS	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$14,370
33 ECCR BILLINGS	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$1,326
34 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 REVENUE RELATED TAXES	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$662
36 TOTAL	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$2,262	\$27,149
37 GS-1 COMMERCIAL BILLS	5,615	5,627	5,638	5,649	5,660	5,671	5,681	5,692	5,702	5,712	5,722	5,731	68,100
38 GS-1 COMMERCIAL THERMS	1,218,450	1,205,619	1,198,086	1,162,870	1,158,454	1,124,839	1,088,779	1,090,381	1,106,157	1,119,047	1,154,286	1,214,654	13,841,623
39 CUSTOMER CHARGE	\$140,378	\$140,669	\$140,954	\$141,233	\$141,506	\$141,773	\$142,036	\$142,294	\$142,547	\$142,796	\$143,040	\$143,281	\$1,702,506
40 ENERGY CHARGE	\$458,905	\$454,072	\$451,235	\$437,972	\$436,308	\$423,648	\$410,067	\$410,670	\$416,612	\$421,467	\$434,739	\$457,475	\$5,213,171
41 PGA BILLINGS	\$605,821	\$601,374	\$598,647	\$574,638	\$572,750	\$546,389	\$517,774	\$518,932	\$531,289	\$540,356	\$564,437	\$607,147	\$6,779,555
42 ECCR BILLINGS	\$73,777	\$73,000	\$72,544	\$70,412	\$70,144	\$68,109	\$65,926	\$66,023	\$66,978	\$67,758	\$69,892	\$73,547	\$838,110
43 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44 REVENUE RELATED TAXES	\$80,053	\$79,441	\$79,082	\$76,633	\$76,411	\$73,858	\$71,096	\$71,229	\$72,450	\$73,386	\$75,873	\$80,213	\$909,725
45 TOTAL	\$1,358,934	\$1,348,557	\$1,342,462	\$1,300,888	\$1,297,119	\$1,253,777	\$1,206,899	\$1,209,148	\$1,229,876	\$1,245,762	\$1,287,982	\$1,361,664	\$15,443,067

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2 p.1, E-1 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/22
Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

RATE CLASS	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1 GS-6K COMMERCIAL BILLS	2,241	2,232	2,224	2,215	2,207	2,198	2,190	2,182	2,173	2,165	2,157	2,149	26,334
2 GS-6K COMMERCIAL THERMS	2,281,917	2,225,138	2,205,680	2,120,491	2,089,846	2,048,420	2,017,772	2,009,293	2,065,578	2,061,743	2,143,776	2,255,617	25,525,271
3 CUSTOMER CHARGE	\$78,441	\$78,134	\$77,830	\$77,530	\$77,232	\$76,938	\$76,646	\$76,358	\$76,072	\$75,788	\$75,508	\$75,230	\$921,707
4 ENERGY CHARGE	\$774,939	\$755,657	\$749,049	\$720,119	\$709,712	\$695,643	\$685,235	\$682,356	\$701,470	\$700,168	\$728,026	\$766,008	\$8,668,382
5 PGA BILLINGS	\$720,816	\$707,014	\$700,074	\$690,584	\$687,307	\$687,792	\$688,931	\$689,827	\$690,554	\$694,156	\$705,601	\$720,666	\$8,383,320
6 ECCR BILLINGS	\$107,250	\$104,581	\$103,667	\$99,663	\$98,223	\$96,276	\$94,835	\$94,437	\$97,082	\$96,902	\$100,757	\$106,014	\$1,199,688
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$94,545	\$92,517	\$91,687	\$89,284	\$88,417	\$87,527	\$86,909	\$86,759	\$88,007	\$88,110	\$90,521	\$93,784	\$1,078,067
9 TOTAL	\$1,775,991	\$1,737,903	\$1,722,307	\$1,677,180	\$1,660,891	\$1,644,176	\$1,632,556	\$1,629,736	\$1,653,184	\$1,655,124	\$1,700,414	\$1,761,701	\$20,251,163
10 GS-25K COMMERCIAL BILLS	368	366	365	364	362	360	358	356	352	357	362	362	4,332
11 GS-25K COMMERCIAL THERMS	1,155,934	1,141,088	1,132,295	1,125,493	1,113,991	1,124,418	1,117,266	1,104,965	1,102,314	1,119,950	1,132,204	1,129,265	13,499,183
12 CUSTOMER CHARGE	\$55,133	\$54,952	\$54,757	\$54,532	\$54,277	\$54,000	\$53,700	\$53,375	\$52,810	\$53,598	\$54,365	\$54,250	\$649,748
13 ENERGY CHARGE	\$375,783	\$370,956	\$368,098	\$365,886	\$362,147	\$365,537	\$363,212	\$359,213	\$358,511	\$364,085	\$368,068	\$367,113	\$4,388,449
14 PGA BILLINGS	\$258,743	\$259,942	\$256,680	\$254,247	\$250,552	\$248,565	\$246,358	\$243,571	\$245,461	\$248,330	\$251,482	\$251,677	\$3,015,607
15 ECCR BILLINGS	\$52,607	\$51,931	\$51,531	\$51,221	\$50,698	\$51,172	\$50,847	\$50,287	\$50,166	\$50,969	\$51,527	\$51,393	\$614,348
16 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 REVENUE RELATED TAXES	\$41,946	\$41,693	\$41,313	\$41,020	\$40,556	\$40,647	\$40,355	\$39,922	\$39,941	\$40,517	\$40,995	\$40,938	\$489,842
18 TOTAL	\$784,211	\$779,475	\$772,378	\$766,907	\$758,230	\$759,921	\$754,472	\$746,367	\$746,729	\$757,499	\$766,438	\$765,370	\$9,157,996
19 GS-120K INDUSTRIAL BILLS	99	99	99	98	98	98	98	98	98	98	98	98	1,179
20 GS-120K INDUSTRIAL THERMS	3,015,985	2,882,539	3,028,751	2,836,030	2,783,560	2,644,927	2,724,832	2,642,910	2,543,469	2,994,232	2,924,256	3,064,288	34,085,780
21 CUSTOMER CHARGE	\$29,570	\$29,560	\$29,550	\$29,539	\$29,539	\$29,445	\$29,391	\$29,398	\$29,390	\$29,366	\$29,484	\$29,476	\$353,664
22 DEMAND CHARGE	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$1,565,427
23 ENERGY CHARGE	\$584,468	\$558,607	\$586,942	\$549,594	\$539,426	\$512,560	\$528,045	\$512,169	\$492,899	\$580,252	\$566,692	\$593,828	\$6,605,483
24 PGA BILLINGS	\$128,035	\$130,866	\$133,433	\$137,209	\$134,040	\$136,172	\$138,606	\$140,635	\$135,234	\$130,560	\$132,845	\$133,701	\$1,611,336
25 ECCR BILLINGS	\$91,686	\$87,629	\$92,074	\$86,215	\$84,620	\$80,406	\$82,835	\$80,344	\$77,321	\$91,025	\$88,897	\$93,154	\$1,036,208
26 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 REVENUE RELATED TAXES	\$45,647	\$44,324	\$46,051	\$44,125	\$43,396	\$41,982	\$42,976	\$42,178	\$40,825	\$45,532	\$44,878	\$46,453	\$528,367
28 TOTAL	\$1,009,858	\$981,440	\$1,018,502	\$977,135	\$961,429	\$931,018	\$952,306	\$935,177	\$906,121	\$1,007,188	\$993,249	\$1,027,065	\$11,700,485
29 GS-1,250K INDUSTRIAL BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
30 GS-1,250K INDUSTRIAL THERMS	1,639,025	1,290,307	1,593,057	1,645,810	1,618,788	1,229,223	1,231,855	1,512,050	1,610,851	1,684,799	1,422,380	1,471,413	17,949,558
31 CUSTOMER CHARGE	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$54,000
32 DEMAND CHARGE	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$1,190,213
33 ENERGY CHARGE	\$153,429	\$120,786	\$149,126	\$154,064	\$151,535	\$115,314	\$141,543	\$150,792	\$157,714	\$133,149	\$137,739	\$137,739	\$1,680,258
34 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 ECCR BILLINGS	\$29,453	\$23,187	\$28,627	\$29,575	\$29,090	\$22,089	\$22,136	\$27,172	\$28,947	\$30,276	\$25,560	\$26,441	\$322,554
36 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 REVENUE RELATED TAXES	\$8,281	\$7,157	\$8,133	\$8,303	\$8,216	\$6,960	\$6,968	\$7,872	\$8,190	\$8,429	\$7,583	\$7,741	\$93,832
38 TOTAL	\$294,848	\$254,814	\$289,571	\$295,627	\$292,525	\$247,801	\$248,103	\$280,271	\$291,614	\$300,103	\$269,976	\$275,605	\$3,340,857
39 GS-11M INDUSTRIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
40 GS-11M INDUSTRIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
41 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 GS-25M INDUSTRIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
50 GS-25M INDUSTRIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/22
 Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

RATE CLASS	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1 NATURAL GAS VEHICLES BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
2 NATURAL GAS VEHICLE THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
3 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 LOAD ENHANCEMENT SERVICE BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
11 LOAD ENHANCEMENT SERVICE THERMS	329,450	324,232	342,009	363,319	365,461	369,661	366,587	365,036	364,569	356,372	351,542	352,611	4,250,848
12 CUSTOMER CHARGE	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$13,200
13 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 ENERGY CHARGE	\$51,617	\$50,799	\$53,585	\$56,924	\$57,259	\$57,917	\$57,435	\$57,193	\$57,119	\$55,835	\$55,078	\$55,246	\$666,007
15 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 TOTAL	\$52,717	\$51,899	\$54,685	\$58,024	\$58,359	\$59,017	\$58,535	\$58,293	\$58,219	\$56,935	\$56,178	\$56,346	\$679,207
20 CONTRACT DEMAND BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
21 CONTRACT DEMAND THERMS	4,590,636	4,375,883	4,330,679	1,741,390	3,498,464	3,611,028	4,297,929	3,147,395	3,365,663	4,116,040	5,317,269	4,518,634	46,911,010
22 CUSTOMER CHARGE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$28,800
23 ENERGY CHARGE	\$252,010	\$240,221	\$237,739	\$95,596	\$192,054	\$198,233	\$235,941	\$172,781	\$184,763	\$225,956	\$291,900	\$248,057	\$2,575,253
24 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 TOTAL	\$254,410	\$242,621	\$240,139	\$97,996	\$194,454	\$200,633	\$238,341	\$175,181	\$187,163	\$228,356	\$294,300	\$250,457	\$2,604,053
29 RESIDENTIAL STANDBY GENERATOR BILLS	12	12	12	12	12	12	12	12	12	12	12	12	140
30 RESIDENTIAL STANDBY GENERATOR THERM	28	28	28	28	28	28	28	28	28	28	28	28	341
31 CUSTOMER CHARGE	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$2,353
32 ENERGY CHARGE	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$178
33 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 ECCR BILLINGS	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$92
35 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 REVENUE RELATED TAXES	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$212
37 TOTAL	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$2,836
38 COMMERCIAL STANDBY GENERATOR BILLS	35	35	35	35	35	35	35	35	35	35	35	35	422
39 COMMERCIAL STANDBY GENERATOR THERM	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	16,885
40 CUSTOMER CHARGE	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$10,128
41 ENERGY CHARGE	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$8,363
42 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 ECCR BILLINGS	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$1,022
44 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 REVENUE RELATED TAXES	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$2,315
46 TOTAL	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$21,828
47 THIRD PARTY SUPPLIER BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
48 THIRD PARTY SUPPLIER CUSTOMERS	3,066	3,066	3,065	3,065	3,064	3,062	3,061	3,059	3,055	3,061	3,066	3,065	36,753
49 CUSTOMER CHARGE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$48,000
50 PER CUSTOMER CHARGE	\$18,608	\$18,608	\$18,606	\$18,602	\$18,596	\$18,588	\$18,578	\$18,567	\$18,545	\$18,577	\$18,611	\$18,607	\$223,092
51 TOTAL	\$22,608	\$22,608	\$22,606	\$22,602	\$22,596	\$22,588	\$22,578	\$22,567	\$22,545	\$22,577	\$22,611	\$22,607	\$271,092

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/22
 Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

RATE CLASS	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1 OFF-SYSTEM SALES													\$0
2 CAPACITY RELEASE													\$0
3 TURN-ON CHARGES	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$69,290	\$831,480
4 COLLECTOR CHARGES	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$6,350	\$76,200
5 BAD CHECK CHARGES	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$3,880	\$46,561
6 LATE PAYMENT CHARGES	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$103,089	\$1,237,062
7 OTHER	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$13,009	\$156,105
8 UNBILLED													
9 RESIDENTIAL													
10 UNBILLED	\$73,759	-\$125,950	\$55,996	-\$68,528	\$64,151	-\$101,342	-\$59,417	\$48,028	-\$119,186	\$87,783	\$2,901	\$124,539	-\$17,265
11 THERMS	1,040,830	877,562	857,412	747,507	739,058	621,412	593,235	596,194	566,226	640,954	810,831	992,226	9,083,447
12 COMMERCIAL & INDUSTRIAL													
13 UNBILLED	-\$105,543	-\$6,272	-\$238,544	\$112,606	-\$27,958	\$18,073	-\$85,646	\$32,208	\$134,301	\$103,777	\$25,194	\$11,742	-\$26,063
14 THERMS	11,370,123	11,504,469	8,926,022	10,492,520	10,257,207	10,823,984	9,859,365	10,143,359	11,283,763	12,312,472	11,870,411	11,956,906	130,800,600
15 SUBTOTAL UNBILLED	-\$31,784	-\$132,222	-\$182,549	\$44,078	\$36,193	-\$83,269	-\$145,062	\$80,236	\$15,115	\$191,560	\$28,095	\$136,281	-\$43,328
16 TOTAL MISCELLANEOUS REVENUE	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$195,617	\$2,347,408
17 TOTAL OPERATING BASE REVENUE	\$5,735,409	\$5,512,298	\$5,437,565	\$5,380,416	\$5,370,571	\$5,117,443	\$5,024,085	\$5,196,613	\$5,133,430	\$5,496,843	\$5,434,970	\$5,795,515	\$64,635,158
18 TOTAL OPERATING REVENUE	\$ 10,205,330	\$ 9,893,911	\$ 9,633,089	\$ 9,351,854	\$ 9,152,549	\$ 8,726,507	\$ 8,459,230	\$ 8,649,888	\$ 8,538,390	\$ 9,036,503	\$ 9,085,715	\$ 10,033,645	\$ 110,766,610

Reconciliation to G-2, p. 1

Base Revenues per above (Price X Quantity) + Unbilled	\$ 62,287,749
Base Misc. Revenues per above	\$ 2,347,408
Incentive Program Amortization Adjustment	\$ (478,435)
Rounding	\$ 335
Base Revenues included in Total Revenues per Schedule G-2, p. 1	<u>\$ 64,157,058</u>
Total Clause Revenues per above (Price X Quantity)	\$ 46,131,452
Clause Revenues included in Total Revenues per Schedule G-2, p. 1	<u>\$ 44,316,425</u>
Difference (see note below)	<u>\$ 1,815,027</u>

Note: Present clause revenues shown above represent forecasted quantities X prices and do not include over/under calculations reflected in the present clause revenues included in MFR G-2, p. 1.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

E-1 p.2, G-2 p.1-2

Florida Public Service Commission

Explanation: Provide the calculation for the revenue and cost of gas for the historic base year + 1.

Type Of Data Shown:
Historic Base Yr + 1: 12/31/22
Witness: Tara DuBose, Mark Campbell

Company: FLORIDA CITY GAS

Docket No.: 20220069-GU

	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
COST OF GAS													
FIRM THERMS SOLD	4,119,159	4,101,684	3,905,245	3,689,767	3,513,046	3,353,999	3,177,939	3,193,253	3,149,809	3,263,388	3,371,896	3,935,228	42,774,413.79
PGA	\$3,256,401	\$3,199,625	\$3,050,671	\$2,887,701	\$2,746,208	\$2,624,227	\$2,488,908	\$2,501,330	\$2,465,213	\$2,552,591	\$2,643,150	\$3,083,621	\$33,499,646
I-GAS THERMS SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-
PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COST OF GAS	\$3,256,401	\$3,199,625	\$3,050,671	\$2,887,701	\$2,746,208	\$2,624,227	\$2,488,908	\$2,501,330	\$2,465,213	\$2,552,591	\$2,643,150	\$3,083,621	\$33,499,646
OFF-SYSTEM SALES GAS COSTS													\$0
NET REVENUES BEFORE ECCR, CRA & TAXES	\$5,735,409	\$5,512,298	\$5,437,565	\$5,380,416	\$5,370,571	\$5,117,443	\$5,024,085	\$5,196,613	\$5,133,430	\$5,496,843	\$5,434,970	\$5,795,515	\$64,635,158
ECCR BILLINGS	\$708,344	\$686,022	\$661,114	\$619,516	\$586,396	\$550,759	\$525,225	\$530,076	\$520,915	\$554,254	\$565,930	\$666,587	\$7,175,137
CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
REVENUE RELATED TAXES	\$505,176	\$495,966	\$483,739	\$464,222	\$449,374	\$434,078	\$421,012	\$421,869	\$418,831	\$432,815	\$441,665	\$487,922	\$5,456,669
TOTAL ECCR & TAXES	\$1,213,520	\$1,181,988	\$1,144,853	\$1,083,737	\$1,035,769	\$984,837	\$946,237	\$951,945	\$939,746	\$987,069	\$1,007,595	\$1,154,509	\$12,631,807
NET REVENUES	\$10,205,330	\$9,893,911	\$9,633,089	\$9,351,854	\$9,152,549	\$8,726,507	\$8,459,230	\$8,649,888	\$8,538,390	\$9,036,503	\$9,085,715	\$10,033,645	\$110,766,610

Reconciliation:

	Per Above	Per G-2, p 2	Difference
Total Cost of Gas	\$33,499,646	\$34,053,742	(\$554,096)
ECCR	\$7,175,137	\$6,997,154	\$177,984
Revenue Related Taxes	\$5,456,669	\$3,158,626	\$2,298,043
Other Revenues	\$46,131,452	\$44,209,522	\$1,921,931

Note: Present other revenues shown above represent forecasted quantities X prices and do not include over/under calculations reflected in the present clause revenues included in MFR G-2, p. 2.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
1 RS-1 RESIDENTIAL BILLS	30,754	30,792	30,829	30,851	30,850	30,863	30,880	30,905	30,914	30,930	30,963	31,001	370,532
2 RS-1 RESIDENTIAL THERMS	279,777	278,513	257,795	234,330	211,942	193,538	178,012	183,863	170,565	185,375	201,453	262,313	2,637,477
3 CUSTOMER CHARGE	\$369,052	\$369,499	\$369,945	\$370,213	\$370,204	\$370,355	\$370,562	\$370,858	\$370,971	\$371,160	\$371,554	\$372,013	\$4,446,385
4 ENERGY CHARGE	\$129,033	\$128,450	\$118,895	\$108,073	\$97,748	\$89,260	\$82,099	\$84,798	\$78,665	\$85,495	\$92,910	\$120,979	\$1,216,404
5 PGA BILLINGS	\$221,177	\$220,178	\$203,800	\$185,250	\$167,551	\$153,001	\$140,727	\$145,353	\$134,841	\$146,548	\$159,259	\$207,372	\$2,085,057
6 ECCR BILLINGS	\$75,699	\$75,357	\$69,752	\$63,403	\$57,345	\$52,365	\$48,165	\$49,748	\$46,150	\$50,157	\$54,507	\$70,974	\$713,622
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$45,831	\$45,745	\$43,953	\$41,909	\$39,944	\$38,337	\$36,986	\$37,517	\$36,356	\$37,667	\$39,101	\$44,469	\$487,815
9 TOTAL	\$840,792	\$839,229	\$806,345	\$768,848	\$732,791	\$703,318	\$678,539	\$688,274	\$666,983	\$691,027	\$717,331	\$815,806	\$8,949,284
10 RS-100 RESIDENTIAL BILLS	76,591	76,684	76,776	76,832	76,830	76,861	76,904	76,966	76,989	77,029	77,110	77,206	922,780
11 RS-100 RESIDENTIAL THERMS	1,564,326	1,529,554	1,360,444	1,222,521	1,099,556	1,018,908	909,248	919,249	871,766	937,636	978,814	1,371,548	13,783,571
12 CUSTOMER CHARGE	\$1,148,868	\$1,150,258	\$1,151,646	\$1,152,483	\$1,152,453	\$1,152,922	\$1,153,567	\$1,154,491	\$1,154,841	\$1,155,429	\$1,156,657	\$1,158,084	\$13,841,701
13 ENERGY CHARGE	\$631,722	\$617,680	\$549,388	\$493,691	\$444,034	\$411,466	\$367,182	\$371,220	\$352,045	\$378,646	\$395,275	\$553,872	\$5,566,219
14 PGA BILLINGS	\$1,236,678	\$1,209,189	\$1,075,499	\$966,464	\$869,254	\$805,498	\$718,806	\$726,712	\$689,175	\$741,248	\$773,802	\$1,084,277	\$10,896,602
15 ECCR BILLINGS	\$271,020	\$264,995	\$235,697	\$211,802	\$190,498	\$176,526	\$157,527	\$159,260	\$151,033	\$162,445	\$169,580	\$237,621	\$2,388,004
16 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 REVENUE RELATED TAXES	\$180,648	\$178,112	\$165,482	\$155,166	\$145,925	\$139,892	\$131,688	\$132,490	\$128,942	\$133,923	\$137,084	\$166,670	\$1,796,022
18 TOTAL	\$3,468,935	\$3,420,233	\$3,177,712	\$2,979,605	\$2,802,165	\$2,686,304	\$2,528,770	\$2,544,173	\$2,476,037	\$2,571,691	\$2,632,398	\$3,200,625	\$34,488,547
19 RS-600 RESIDENTIAL BILLS	1,353	1,348	1,346	1,348	1,349	1,350	1,350	1,350	1,349	1,349	1,349	1,349	16,192
20 RS-600 RESIDENTIAL THERMS	143,934	124,480	134,474	126,606	104,903	79,930	65,758	63,930	65,591	82,831	88,982	125,700	1,207,119
21 CUSTOMER CHARGE	\$27,051	\$26,963	\$26,929	\$26,965	\$26,989	\$27,001	\$27,003	\$26,997	\$26,987	\$26,979	\$26,982	\$26,988	\$323,836
22 ENERGY CHARGE	\$75,852	\$65,600	\$70,867	\$66,720	\$55,283	\$42,122	\$34,654	\$33,690	\$34,566	\$43,651	\$46,893	\$66,243	\$636,140
23 PGA BILLINGS	\$113,787	\$98,407	\$106,309	\$100,089	\$82,931	\$63,189	\$51,985	\$50,540	\$51,853	\$65,482	\$70,345	\$99,372	\$954,288
24 ECCR BILLINGS	\$13,988	\$12,097	\$13,068	\$12,304	\$10,194	\$7,768	\$6,390	\$6,213	\$6,374	\$8,049	\$8,647	\$12,216	\$117,308
25 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 REVENUE RELATED TAXES	\$11,555	\$10,172	\$10,878	\$10,323	\$8,786	\$7,017	\$6,012	\$5,883	\$6,000	\$7,221	\$7,657	\$10,259	\$101,762
27 TOTAL	\$242,233	\$213,238	\$228,051	\$216,400	\$184,183	\$147,097	\$126,044	\$123,323	\$125,780	\$151,383	\$160,524	\$215,078	\$2,133,334
28 GAS LIGHT BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
29 GAS LIGHT THERMS	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	18,177
30 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31 ENERGY CHARGE	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$10,768
32 PGA BILLINGS	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$14,370
33 ECCR BILLINGS	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$1,326
34 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 REVENUE RELATED TAXES	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$662
36 TOTAL	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$27,125
37 GS-1 COMMERCIAL BILLS	5,741	5,750	5,759	5,768	5,777	5,786	5,795	5,803	5,812	5,820	5,828	5,836	69,476
38 GS-1 COMMERCIAL THERMS	1,228,585	1,215,412	1,207,683	1,171,961	1,167,350	1,133,237	1,096,669	1,098,136	1,113,910	1,126,757	1,162,120	1,222,807	13,944,629
39 CUSTOMER CHARGE	\$143,517	\$143,750	\$143,980	\$144,206	\$144,429	\$144,649	\$144,866	\$145,080	\$145,292	\$145,501	\$145,708	\$145,912	\$1,736,888
40 ENERGY CHARGE	\$462,734	\$457,773	\$454,862	\$441,408	\$439,671	\$426,822	\$413,050	\$413,602	\$419,543	\$424,382	\$437,701	\$460,558	\$5,252,105
41 PGA BILLINGS	\$612,448	\$607,812	\$604,918	\$580,530	\$578,497	\$551,754	\$522,750	\$523,814	\$536,180	\$545,225	\$569,416	\$612,389	\$6,845,731
42 ECCR BILLINGS	\$74,391	\$73,593	\$73,125	\$70,962	\$70,683	\$68,617	\$66,403	\$66,492	\$67,447	\$68,225	\$70,366	\$74,041	\$844,347
43 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44 REVENUE RELATED TAXES	\$80,942	\$80,306	\$79,928	\$77,438	\$77,198	\$74,604	\$71,802	\$71,922	\$73,141	\$74,072	\$76,566	\$80,930	\$918,847
45 TOTAL	\$1,374,032	\$1,363,234	\$1,356,812	\$1,314,543	\$1,310,477	\$1,266,447	\$1,218,870	\$1,220,910	\$1,241,603	\$1,257,404	\$1,299,757	\$1,373,829	\$15,597,919

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2 p.1, E-1 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
1 GS-6K COMMERCIAL BILLS	2,142	2,134	2,126	2,118	2,111	2,103	2,096	2,088	2,081	2,074	2,066	2,059	25,198
2 GS-6K COMMERCIAL THERMS	2,276,457	2,224,285	2,207,050	2,123,326	2,093,026	2,051,594	2,020,690	2,011,838	2,067,691	2,063,522	2,145,224	2,256,785	25,541,488
3 CUSTOMER CHARGE	\$74,954	\$74,681	\$74,411	\$74,142	\$73,877	\$73,613	\$73,352	\$73,092	\$72,835	\$72,580	\$72,327	\$72,076	\$881,941
4 ENERGY CHARGE	\$773,085	\$755,367	\$749,514	\$721,082	\$710,792	\$696,721	\$686,226	\$683,220	\$702,188	\$700,772	\$728,518	\$766,404	\$8,673,889
5 PGA BILLINGS	\$737,752	\$720,324	\$710,534	\$698,804	\$693,767	\$692,869	\$692,921	\$692,963	\$693,018	\$696,093	\$707,124	\$721,862	\$8,458,031
6 ECCR BILLINGS	\$106,993	\$104,541	\$103,731	\$99,796	\$98,372	\$96,425	\$94,972	\$94,556	\$97,181	\$96,986	\$100,826	\$106,069	\$1,200,450
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$95,182	\$93,053	\$92,112	\$89,618	\$88,661	\$87,695	\$87,011	\$86,807	\$88,009	\$88,077	\$90,459	\$93,699	\$1,080,384
9 TOTAL	\$1,787,967	\$1,747,966	\$1,730,303	\$1,683,442	\$1,665,468	\$1,647,323	\$1,634,483	\$1,630,638	\$1,653,232	\$1,654,508	\$1,699,254	\$1,760,111	\$20,294,696
10 GS-25K COMMERCIAL BILLS	361	360	360	360	359	359	359	359	359	360	360	360	4,315
11 GS-25K COMMERCIAL THERMS	1,124,932	1,122,348	1,120,787	1,119,828	1,119,356	1,119,803	1,119,418	1,119,597	1,120,817	1,122,359	1,122,559	1,121,756	13,453,559
12 CUSTOMER CHARGE	\$54,146	\$54,063	\$53,989	\$53,925	\$53,875	\$53,841	\$53,828	\$53,839	\$53,878	\$53,966	\$53,997	\$53,966	\$647,315
13 ENERGY CHARGE	\$365,704	\$364,864	\$364,357	\$364,045	\$363,891	\$364,037	\$363,912	\$363,970	\$364,366	\$364,868	\$364,933	\$364,672	\$4,373,618
14 PGA BILLINGS	\$251,301	\$250,680	\$249,909	\$249,344	\$248,936	\$248,801	\$248,821	\$249,026	\$249,481	\$249,816	\$249,939	\$249,811	\$2,995,865
15 ECCR BILLINGS	\$51,196	\$51,078	\$51,007	\$50,942	\$50,942	\$50,945	\$50,945	\$50,953	\$51,008	\$51,079	\$51,088	\$51,051	\$612,271
16 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 REVENUE RELATED TAXES	\$40,820	\$40,726	\$40,646	\$40,590	\$40,554	\$40,554	\$40,546	\$40,562	\$40,616	\$40,672	\$40,685	\$40,659	\$487,632
18 TOTAL	\$763,166	\$761,412	\$759,907	\$758,868	\$758,198	\$758,196	\$758,052	\$758,350	\$759,349	\$760,400	\$760,642	\$760,159	\$9,116,700
19 GS-120K INDUSTRIAL BILLS	98	98	98	98	98	98	98	98	98	98	98	98	1,178
20 GS-120K INDUSTRIAL THERMS	3,023,882	2,887,513	3,030,893	2,833,574	2,784,908	2,643,690	2,720,413	2,635,556	2,542,335	2,998,915	2,926,439	3,065,570	34,093,686
21 CUSTOMER CHARGE	\$29,465	\$29,453	\$29,445	\$29,441	\$29,441	\$29,439	\$29,437	\$29,436	\$29,438	\$29,441	\$29,448	\$29,446	\$353,331
22 DEMAND CHARGE	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$1,565,427
23 ENERGY CHARGE	\$585,998	\$559,571	\$587,357	\$549,118	\$539,687	\$512,321	\$527,189	\$510,744	\$492,679	\$581,160	\$567,115	\$594,077	\$6,607,016
24 PGA BILLINGS	\$134,278	\$134,798	\$135,126	\$135,267	\$135,105	\$135,194	\$135,112	\$134,821	\$134,337	\$134,262	\$134,571	\$134,714	\$1,617,586
25 ECCR BILLINGS	\$91,926	\$87,780	\$92,139	\$86,141	\$80,368	\$82,701	\$80,121	\$77,267	\$91,167	\$88,964	\$93,193	\$93,193	\$1,036,448
26 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 REVENUE RELATED TAXES	\$46,039	\$44,571	\$46,157	\$44,003	\$43,462	\$41,921	\$42,757	\$41,813	\$40,769	\$45,765	\$44,986	\$46,516	\$528,759
28 TOTAL	\$1,018,158	\$986,627	\$1,020,676	\$974,422	\$962,809	\$929,695	\$947,648	\$927,389	\$904,962	\$1,012,247	\$995,536	\$1,028,399	\$11,708,567
29 GS-1,250K INDUSTRIAL BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
30 GS-1,250K INDUSTRIAL THERMS	1,639,025	1,290,307	1,593,057	1,645,810	1,618,788	1,229,223	1,231,855	1,512,050	1,610,851	1,684,799	1,422,380	1,471,413	17,949,558
31 CUSTOMER CHARGE	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$54,000
32 DEMAND CHARGE	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$1,190,213
33 ENERGY CHARGE	\$153,429	\$120,786	\$149,126	\$154,064	\$151,535	\$115,068	\$115,314	\$141,543	\$150,792	\$157,714	\$133,149	\$137,739	\$1,680,258
34 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 ECCR BILLINGS	\$29,453	\$23,187	\$28,627	\$29,575	\$29,090	\$22,089	\$22,136	\$27,172	\$28,947	\$30,276	\$25,560	\$26,441	\$322,554
36 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 REVENUE RELATED TAXES	\$8,281	\$7,157	\$8,133	\$8,303	\$8,216	\$6,960	\$6,968	\$7,872	\$8,190	\$8,429	\$7,583	\$7,741	\$93,832
38 TOTAL	\$294,848	\$254,814	\$289,571	\$295,627	\$292,525	\$247,801	\$248,103	\$280,271	\$291,614	\$300,103	\$269,976	\$275,605	\$3,340,857
39 GS-11M INDUSTRIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
40 GS-11M INDUSTRIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
41 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 GS-25M INDUSTRIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
50 GS-25M INDUSTRIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
1 NATURAL GAS VEHICLES BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
2 NATURAL GAS VEHICLE THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
3 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 LOAD ENHANCEMENT SERVICE BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
11 LOAD ENHANCEMENT SERVICE THERMS	354,237	356,303	358,976	360,389	360,145	359,702	358,872	358,230	357,662	357,087	357,146	357,613	4,296,364
12 CUSTOMER CHARGE	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$13,200
13 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 ENERGY CHARGE	\$68,152	\$68,550	\$69,064	\$69,336	\$69,289	\$69,204	\$69,044	\$68,921	\$68,811	\$68,701	\$68,712	\$68,802	\$826,586
15 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 TOTAL	\$69,252	\$69,650	\$70,164	\$70,436	\$70,389	\$70,304	\$70,144	\$70,021	\$69,911	\$69,801	\$69,812	\$69,902	\$839,786
20 CONTRACT DEMAND BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
21 CONTRACT DEMAND THERMS	4,474,745	4,149,732	4,218,081	2,297,446	3,617,230	3,666,492	4,304,824	3,239,703	3,299,462	3,942,955	5,012,302	4,481,777	46,704,747
22 CUSTOMER CHARGE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$28,800
23 ENERGY CHARGE	\$246,235	\$228,350	\$232,111	\$126,423	\$199,048	\$201,759	\$236,885	\$178,273	\$181,562	\$216,972	\$275,815	\$246,622	\$2,570,055
24 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 TOTAL	\$248,635	\$230,750	\$234,511	\$128,823	\$201,448	\$204,159	\$239,285	\$180,673	\$183,962	\$219,372	\$278,215	\$249,022	\$2,598,855
29 RESIDENTIAL STANDBY GENERATOR BILLS	12	12	12	12	12	12	12	12	12	12	12	12	140
30 RESIDENTIAL STANDBY GENERATOR THERMS	28	28	28	28	28	28	28	28	28	28	28	28	341
31 CUSTOMER CHARGE	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$2,353
32 ENERGY CHARGE	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$178
33 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 ECCR BILLINGS	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$92
35 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 REVENUE RELATED TAXES	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$212
37 TOTAL	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$2,836
38 COMMERCIAL STANDBY GENERATOR BILLS	35	35	35	35	35	35	35	35	35	35	35	35	422
39 COMMERCIAL STANDBY GENERATOR THERMS	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	16,885
40 CUSTOMER CHARGE	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$10,128
41 ENERGY CHARGE	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$8,363
42 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 ECCR BILLINGS	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$1,022
44 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 REVENUE RELATED TAXES	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$2,315
46 TOTAL	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$22,131
47 THIRD PARTY SUPPLIER BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
48 THIRD PARTY SUPPLIER CUSTOMERS	3,065	3,064	3,063	3,062	3,062	3,061	3,060	3,060	3,060	3,060	3,059	3,058	36,733
49 CUSTOMER CHARGE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$48,000
50 PER CUSTOMER CHARGE	\$18,602	\$18,597	\$18,593	\$18,588	\$18,584	\$18,580	\$18,576	\$18,574	\$18,572	\$18,572	\$18,570	\$18,564	\$222,971
51 TOTAL	\$22,602	\$22,597	\$22,593	\$22,588	\$22,584	\$22,580	\$22,576	\$22,574	\$22,572	\$22,572	\$22,570	\$22,564	\$270,971

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1 OFF-SYSTEM SALES													\$0
2 CAPACITY RELEASE													\$0
3 TURN-ON CHARGES	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$838,040
4 COLLECTOR CHARGES	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$76,825
5 BAD CHECK CHARGES	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$46,808
6 LATE PAYMENT CHARGES	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$1,244,657
7 OTHER	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	-\$293,744
8 UNBILLED													
9 RESIDENTIAL													
10 UNBILLED	\$56,981	-\$46,454	\$64,754	-\$87,644	\$1,030	-\$87,980	-\$54,549	\$41,166	-\$81,301	\$108,288	-\$30,259	\$140,660	\$24,692
11 THERMS	1,020,676	918,747	902,261	776,104	726,908	617,183	591,380	590,690	581,844	669,717	821,280	1,017,413	9,234,201
12 COMMERCIAL													
13 UNBILLED	-\$117,212	\$38,228	-\$174,096	\$64,061	-\$64,535	\$21,228	-\$75,268	\$18,292	\$144,658	\$100,122	\$28,898	\$31,195	\$15,571
14 THERMS	11,077,544	11,468,960	9,556,432	10,656,691	10,228,860	10,771,640	9,903,573	10,025,715	11,149,294	12,083,718	11,829,631	12,063,003	130,815,060
15 SUBTOTAL UNBILLED	-\$60,231	-\$8,226	-\$109,342	-\$23,584	-\$63,505	-\$66,752	-\$129,817	\$59,458	\$63,356	\$208,410	-\$1,361	\$171,855	\$40,263
16 TOTAL MISCELLANEOUS REVENUE	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$1,912,587
17 TOTAL OPERATING BASE REVENUE	\$5,701,037	\$5,629,698	\$5,508,805	\$5,344,008	\$5,280,991	\$5,136,095	\$5,040,595	\$5,185,476	\$5,185,056	\$5,508,067	\$5,388,571	\$5,832,541	\$64,740,939
18 PROPANE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 PGA BILLINGS													
20 FIRM THERMS SOLD	4,185,212	4,101,684	3,905,245	3,689,767	3,513,046	3,353,999	3,177,939	3,193,253	3,149,809	3,263,388	3,371,896	3,935,228	42,840,467
21 PGA	\$3,308,619	\$3,242,586	\$3,087,292	\$2,916,945	\$2,777,239	\$2,651,504	\$2,512,320	\$2,524,426	\$2,490,081	\$2,579,871	\$2,665,652	\$3,110,995	\$33,867,531
22 I-GAS THERMS SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-
23 PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 TOTAL COST OF GAS	\$3,308,619	\$3,242,586	\$3,087,292	\$2,916,945	\$2,777,239	\$2,651,504	\$2,512,320	\$2,524,426	\$2,490,081	\$2,579,871	\$2,665,652	\$3,110,995	\$33,867,531
25 OFF-SYSTEM SALES GAS COSTS													\$0
26 NET REVENUES BEFORE ECCR, CRA & TAXES	\$9,009,656	\$8,872,284	\$8,596,096	\$8,260,954	\$8,058,230	\$7,787,599	\$7,552,915	\$7,709,902	\$7,675,137	\$8,087,938	\$8,054,224	\$8,943,535	\$98,608,470
27 ECCR BILLINGS	\$714,869	\$692,833	\$667,350	\$625,149	\$591,989	\$555,324	\$529,443	\$534,718	\$525,632	\$558,587	\$569,741	\$671,809	\$7,237,445
28 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 REVENUE RELATED TAXES	\$509,563	\$500,107	\$487,554	\$467,614	\$453,012	\$437,245	\$424,037	\$425,131	\$422,289	\$436,091	\$444,388	\$491,209	\$5,498,241
30 TOTAL ECCR & TAXES	\$1,224,432	\$1,192,939	\$1,154,905	\$1,092,764	\$1,045,001	\$992,569	\$953,480	\$959,849	\$947,921	\$994,679	\$1,014,129	\$1,163,019	\$12,735,686
31 TOTAL REVENUES	\$10,234,088	\$10,065,223	\$9,751,001	\$9,353,718	\$9,103,231	\$8,780,168	\$8,506,395	\$8,669,751	\$8,623,058	\$9,082,617	\$9,068,352	\$10,106,554	\$111,344,156

Reconciliation to G-2, p. 1

Base revenues per above (Price X Quantity) + Unbilled	\$ 62,828,352
Base Misc. revenues per above (includes incentive Amort Adj)	\$ 1,912,587
LES forecast correction	\$ (155,495)
Base Revenues per G-2, p. 1	<u>\$ 64,585,444</u>

Total Clause revenues per above (Price X Quantity)	\$ 46,603,217
Clause revenues included in Total Revenues per Schedule G-2, p. 1	\$ 44,935,591
Difference (see note below)	<u>\$ 1,667,626</u>

Note: Present clause revenues shown above represents forecasted quantities X prices and do not include over/under calculations reflected in the present clause revenues included in MFR G-1. p. 1

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

	RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
1	RS-1 RESIDENTIAL BILLS	30,754	30,792	30,829	30,851	30,850	30,863	30,880	30,905	30,914	30,930	30,963	31,001	370,532
2	RS-1 RESIDENTIAL THERMS	279,777	278,513	257,795	234,330	211,942	193,538	178,012	183,863	170,565	185,375	201,453	262,313	2,637,477
3	CUSTOMER CHARGE	\$369,052	\$369,499	\$369,945	\$370,213	\$370,204	\$370,355	\$370,562	\$370,858	\$370,971	\$371,160	\$371,554	\$372,013	\$4,446,385
4	ENERGY CHARGE	\$129,033	\$128,450	\$118,895	\$108,073	\$97,748	\$89,260	\$82,099	\$84,798	\$78,665	\$85,495	\$92,910	\$120,979	\$1,216,404
5	PGA BILLINGS	\$221,177	\$220,178	\$203,800	\$185,250	\$167,551	\$153,001	\$140,727	\$145,353	\$134,841	\$146,548	\$159,259	\$207,372	\$2,085,057
6	ECCR BILLINGS	\$75,699	\$75,357	\$69,752	\$63,403	\$57,345	\$52,365	\$48,165	\$49,748	\$46,150	\$50,157	\$54,507	\$70,974	\$713,622
7	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	REVENUE RELATED TAXES	\$45,831	\$45,745	\$43,953	\$41,909	\$39,944	\$38,337	\$36,986	\$37,517	\$36,356	\$37,667	\$39,101	\$44,469	\$487,815
9	TOTAL	\$840,792	\$839,229	\$806,345	\$768,848	\$732,791	\$703,318	\$678,539	\$688,274	\$666,983	\$691,027	\$717,331	\$815,806	\$8,949,284
10	RS-100 RESIDENTIAL BILLS	76,591	76,684	76,776	76,832	76,830	76,861	76,904	76,966	76,989	77,029	77,110	77,206	922,780
11	RS-100 RESIDENTIAL THERMS	1,564,326	1,529,554	1,360,444	1,222,521	1,099,556	1,018,908	909,248	919,249	871,766	937,636	978,814	1,371,548	13,783,571
12	CUSTOMER CHARGE	\$1,148,868	\$1,150,258	\$1,151,646	\$1,152,483	\$1,152,453	\$1,152,922	\$1,153,567	\$1,154,491	\$1,154,841	\$1,155,429	\$1,156,657	\$1,158,084	\$13,841,701
13	ENERGY CHARGE	\$631,722	\$617,680	\$549,388	\$493,691	\$444,034	\$411,466	\$367,182	\$371,220	\$352,045	\$378,646	\$395,275	\$553,872	\$5,566,219
14	PGA BILLINGS	\$1,236,678	\$1,209,189	\$1,075,499	\$966,464	\$869,254	\$805,498	\$718,806	\$726,712	\$689,175	\$741,248	\$773,802	\$1,084,277	\$10,896,602
15	ECCR BILLINGS	\$271,020	\$264,995	\$235,697	\$211,802	\$190,498	\$176,526	\$157,527	\$159,260	\$151,033	\$162,445	\$169,580	\$237,621	\$2,388,004
16	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	REVENUE RELATED TAXES	\$180,648	\$178,112	\$165,482	\$155,166	\$145,925	\$139,892	\$131,688	\$132,490	\$128,942	\$133,923	\$137,084	\$166,670	\$1,796,020
18	TOTAL	\$3,468,935	\$3,420,233	\$3,177,712	\$2,979,605	\$2,802,165	\$2,686,304	\$2,528,770	\$2,544,173	\$2,476,037	\$2,571,691	\$2,632,398	\$3,200,525	\$34,488,547
19	RS-600 RESIDENTIAL BILLS	1,353	1,348	1,346	1,348	1,349	1,350	1,350	1,350	1,349	1,349	1,349	1,349	16,192
20	RS-600 RESIDENTIAL THERMS	143,934	124,480	134,474	126,606	104,903	79,930	65,758	63,930	65,591	82,831	88,982	125,700	1,207,119
21	CUSTOMER CHARGE	\$27,051	\$26,963	\$26,929	\$26,965	\$26,989	\$27,001	\$27,003	\$26,997	\$26,987	\$26,979	\$26,982	\$26,988	\$323,836
22	ENERGY CHARGE	\$75,852	\$65,600	\$70,867	\$66,720	\$55,283	\$42,122	\$34,654	\$33,690	\$34,566	\$43,651	\$46,893	\$66,243	\$636,140
23	PGA BILLINGS	\$113,787	\$98,407	\$106,309	\$100,089	\$82,931	\$63,189	\$51,985	\$50,540	\$51,853	\$65,482	\$70,345	\$99,372	\$954,288
24	ECCR BILLINGS	\$13,988	\$12,097	\$13,068	\$12,304	\$10,194	\$7,768	\$6,390	\$6,213	\$6,374	\$8,049	\$8,647	\$12,216	\$117,308
25	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	REVENUE RELATED TAXES	\$11,555	\$10,172	\$10,878	\$10,323	\$8,786	\$7,017	\$6,012	\$5,883	\$6,000	\$7,221	\$7,657	\$10,259	\$101,762
27	TOTAL	\$242,233	\$213,238	\$228,051	\$216,400	\$184,183	\$147,097	\$126,044	\$123,323	\$125,780	\$151,383	\$160,524	\$215,078	\$2,133,334
28	GAS LIGHT BILLS	1	1	1	1	1	1	1	1	1	1	1	1	12
29	GAS LIGHT THERMS	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	1,515	18,177
30	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	ENERGY CHARGE	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$897	\$10,768
32	PGA BILLINGS	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$1,197	\$14,370
33	ECCR BILLINGS	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$111	\$1,326
34	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	REVENUE RELATED TAXES	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$55	\$662
36	TOTAL	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$2,260	\$27,125
37	GS-1 COMMERCIAL BILLS	5,741	5,750	5,759	5,768	5,777	5,786	5,795	5,803	5,812	5,820	5,828	5,836	69,476
38	GS-1 COMMERCIAL THERMS	1,228,585	1,215,412	1,207,683	1,171,961	1,167,350	1,133,237	1,096,669	1,098,136	1,113,910	1,126,757	1,162,120	1,222,807	13,944,629
39	CUSTOMER CHARGE	\$143,517	\$143,750	\$143,980	\$144,206	\$144,429	\$144,649	\$144,866	\$145,080	\$145,292	\$145,501	\$145,708	\$145,912	\$1,736,888
40	ENERGY CHARGE	\$462,734	\$457,773	\$454,862	\$441,408	\$439,671	\$426,822	\$413,050	\$413,602	\$419,543	\$424,382	\$437,701	\$460,558	\$5,252,105
41	PGA BILLINGS	\$612,448	\$607,812	\$604,918	\$580,530	\$578,497	\$551,754	\$522,750	\$523,814	\$536,180	\$545,225	\$569,416	\$612,389	\$6,845,731
42	ECCR BILLINGS	\$74,391	\$73,593	\$73,125	\$70,962	\$70,683	\$68,617	\$66,403	\$66,492	\$67,447	\$68,225	\$70,366	\$74,041	\$844,347
43	CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	REVENUE RELATED TAXES	\$80,942	\$80,306	\$79,928	\$77,438	\$77,198	\$74,604	\$71,802	\$71,922	\$73,141	\$74,072	\$76,566	\$80,930	\$918,847
45	TOTAL	\$1,374,032	\$1,363,234	\$1,356,812	\$1,314,543	\$1,310,477	\$1,266,447	\$1,218,870	\$1,220,910	\$1,241,603	\$1,257,404	\$1,299,757	\$1,373,829	\$15,597,919

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

G-2 p.1, E-1 p.2

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
1 GS-6K COMMERCIAL BILLS	2,142	2,134	2,126	2,118	2,111	2,103	2,096	2,088	2,081	2,074	2,066	2,059	25,198
2 GS-6K COMMERCIAL THERMS	2,276,457	2,224,285	2,207,050	2,123,326	2,093,026	2,051,594	2,020,690	2,011,838	2,067,691	2,063,522	2,145,224	2,256,785	25,541,488
3 CUSTOMER CHARGE	\$74,954	\$74,681	\$74,411	\$74,142	\$73,877	\$73,613	\$73,352	\$73,092	\$72,835	\$72,580	\$72,327	\$72,076	\$881,941
4 ENERGY CHARGE	\$773,085	\$755,367	\$749,514	\$721,082	\$710,792	\$696,721	\$686,226	\$683,220	\$702,188	\$700,772	\$728,518	\$766,404	\$8,673,889
5 PGA BILLINGS	\$737,752	\$720,324	\$710,534	\$698,804	\$693,767	\$692,869	\$692,921	\$692,963	\$693,018	\$696,093	\$707,124	\$721,862	\$8,458,031
6 ECCR BILLINGS	\$106,993	\$104,541	\$103,731	\$99,796	\$98,372	\$96,425	\$94,972	\$94,556	\$97,181	\$96,986	\$100,826	\$106,069	\$1,200,450
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$95,182	\$93,053	\$92,112	\$89,618	\$88,661	\$87,695	\$87,011	\$86,807	\$88,009	\$88,077	\$90,459	\$93,699	\$1,080,384
9 TOTAL	\$1,787,967	\$1,747,966	\$1,730,303	\$1,683,442	\$1,665,468	\$1,647,323	\$1,634,483	\$1,630,638	\$1,653,232	\$1,654,508	\$1,699,254	\$1,760,111	\$20,294,696
10 GS-25K COMMERCIAL BILLS	361	360	360	360	359	359	359	359	359	360	360	360	4,315
11 GS-25K COMMERCIAL THERMS	1,124,932	1,122,348	1,120,787	1,119,828	1,119,356	1,119,803	1,119,418	1,119,597	1,120,817	1,122,359	1,122,559	1,121,756	13,453,559
12 CUSTOMER CHARGE	\$54,146	\$54,063	\$53,989	\$53,925	\$53,875	\$53,841	\$53,828	\$53,839	\$53,878	\$53,966	\$53,997	\$53,966	\$647,315
13 ENERGY CHARGE	\$365,704	\$364,864	\$364,357	\$364,045	\$363,891	\$364,037	\$363,912	\$363,970	\$364,366	\$364,868	\$364,933	\$364,672	\$4,373,618
14 PGA BILLINGS	\$251,301	\$250,680	\$249,909	\$249,344	\$248,936	\$248,801	\$248,821	\$249,026	\$249,481	\$249,816	\$249,939	\$249,811	\$2,995,865
15 ECCR BILLINGS	\$51,196	\$51,078	\$51,007	\$50,963	\$50,942	\$50,962	\$50,945	\$50,953	\$51,008	\$51,079	\$51,075	\$51,051	\$612,271
16 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 REVENUE RELATED TAXES	\$40,820	\$40,726	\$40,646	\$40,590	\$40,554	\$40,554	\$40,546	\$40,562	\$40,616	\$40,672	\$40,685	\$40,659	\$487,532
18 TOTAL	\$763,166	\$761,412	\$759,907	\$758,868	\$758,198	\$758,196	\$758,052	\$758,350	\$759,349	\$760,400	\$760,642	\$760,159	\$9,116,700
19 GS-120K INDUSTRIAL BILLS	98	98	98	98	98	98	98	98	98	98	98	98	1,178
20 GS-120K INDUSTRIAL THERMS	3,023,882	2,887,513	3,030,893	2,833,574	2,784,908	2,643,690	2,720,413	2,635,556	2,542,335	2,998,915	2,926,439	3,065,570	34,093,686
21 CUSTOMER CHARGE	\$29,465	\$29,453	\$29,445	\$29,441	\$29,441	\$29,439	\$29,437	\$29,436	\$29,438	\$29,441	\$29,448	\$29,446	\$353,331
22 DEMAND CHARGE	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$130,452	\$1,565,427
23 ENERGY CHARGE	\$585,998	\$559,571	\$587,357	\$549,118	\$539,687	\$512,321	\$527,189	\$510,744	\$492,679	\$581,160	\$567,115	\$594,077	\$6,607,016
24 PGA BILLINGS	\$134,278	\$134,798	\$135,126	\$135,267	\$135,105	\$135,194	\$135,112	\$134,821	\$134,337	\$134,262	\$134,571	\$134,714	\$1,617,586
25 ECCR BILLINGS	\$91,926	\$87,780	\$92,139	\$86,141	\$84,661	\$80,368	\$82,701	\$80,121	\$77,287	\$91,167	\$88,964	\$93,193	\$1,036,448
26 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 REVENUE RELATED TAXES	\$46,039	\$44,571	\$46,157	\$44,003	\$43,462	\$41,921	\$42,757	\$41,813	\$40,769	\$45,765	\$44,986	\$46,516	\$528,759
28 TOTAL	\$1,018,158	\$986,627	\$1,020,676	\$974,422	\$962,809	\$929,695	\$947,648	\$927,389	\$904,962	\$1,012,247	\$995,536	\$1,028,399	\$11,708,567
29 GS-1,250K INDUSTRIAL BILLS	9	9	9	9	9	9	9	9	9	9	9	9	108
30 GS-1,250K INDUSTRIAL THERMS	1,639,025	1,290,307	1,593,057	1,645,810	1,618,788	1,229,223	1,231,855	1,512,050	1,610,851	1,684,799	1,422,380	1,471,413	17,949,558
31 CUSTOMER CHARGE	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$54,000
32 DEMAND CHARGE	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$99,184	\$1,190,213
33 ENERGY CHARGE	\$153,429	\$120,786	\$149,126	\$154,064	\$151,535	\$115,068	\$115,314	\$141,543	\$150,792	\$157,714	\$133,149	\$137,739	\$1,680,258
34 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35 ECCR BILLINGS	\$29,453	\$23,187	\$28,627	\$29,575	\$29,090	\$22,089	\$22,136	\$27,172	\$28,947	\$30,276	\$25,560	\$26,441	\$322,554
36 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37 REVENUE RELATED TAXES	\$8,281	\$7,157	\$8,133	\$8,303	\$8,216	\$6,960	\$6,968	\$7,872	\$8,190	\$8,429	\$7,583	\$7,741	\$93,832
38 TOTAL	\$294,848	\$254,814	\$289,571	\$295,627	\$292,525	\$247,801	\$248,103	\$280,271	\$291,614	\$300,103	\$269,976	\$275,605	\$3,340,857
39 GS-11M INDUSTRIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
40 GS-11M INDUSTRIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
41 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49 GS-25M INDUSTRIAL BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
50 GS-25M INDUSTRIAL THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
51 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total
1 NATURAL GAS VEHICLES BILLS	-	-	-	-	-	-	-	-	-	-	-	-	-
2 NATURAL GAS VEHICLE THERMS	-	-	-	-	-	-	-	-	-	-	-	-	-
3 CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 LOAD ENHANCEMENT SERVICE BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
11 LOAD ENHANCEMENT SERVICE THERMS	354,237	356,303	358,976	360,389	360,145	359,702	358,872	358,230	357,662	357,087	357,146	357,613	4,296,364
12 CUSTOMER CHARGE	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$13,200
13 DEMAND CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 ENERGY CHARGE	\$68,152	\$68,550	\$69,064	\$69,336	\$69,289	\$69,204	\$69,044	\$68,921	\$68,811	\$68,701	\$68,712	\$68,802	\$826,586
15 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 TOTAL	\$69,252	\$69,650	\$70,164	\$70,436	\$70,389	\$70,304	\$70,144	\$70,021	\$69,911	\$69,801	\$69,812	\$69,902	\$839,786
20 CONTRACT DEMAND BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
21 CONTRACT DEMAND THERMS	4,474,745	4,149,732	4,218,081	2,297,446	3,617,230	3,666,492	4,304,824	3,239,703	3,299,462	3,942,955	5,012,302	4,481,777	46,704,747
22 CUSTOMER CHARGE	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	\$28,800
23 ENERGY CHARGE	\$246,235	\$228,350	\$232,111	\$126,423	\$199,048	\$201,759	\$236,885	\$178,273	\$181,562	\$216,972	\$275,815	\$246,622	\$2,570,055
24 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 ECCR BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27 REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28 TOTAL	\$248,635	\$230,750	\$234,511	\$128,823	\$201,448	\$204,159	\$239,285	\$180,673	\$183,962	\$219,372	\$278,215	\$249,022	\$2,598,855
29 RESIDENTIAL STANDBY GENERATOR BILLS	12	12	12	12	12	12	12	12	12	12	12	12	140
30 RESIDENTIAL STANDBY GENERATOR THERM	28	28	28	28	28	28	28	28	28	28	28	28	341
31 CUSTOMER CHARGE	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$196	\$2,353
32 ENERGY CHARGE	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$178
33 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34 ECCR BILLINGS	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$92
35 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36 REVENUE RELATED TAXES	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$18	\$212
37 TOTAL	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$236	\$2,836
38 COMMERCIAL STANDBY GENERATOR BILLS	35	35	35	35	35	35	35	35	35	35	35	35	422
39 COMMERCIAL STANDBY GENERATOR THERM	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	1,407	16,885
40 CUSTOMER CHARGE	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$844	\$10,128
41 ENERGY CHARGE	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$697	\$8,363
42 PGA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43 ECCR BILLINGS	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$85	\$1,022
44 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 REVENUE RELATED TAXES	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$193	\$2,315
46 TOTAL	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$1,819	\$21,828
47 THIRD PARTY SUPPLIER BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
48 THIRD PARTY SUPPLIER CUSTOMERS	3,065	3,064	3,063	3,062	3,062	3,061	3,060	3,060	3,060	3,060	3,059	3,058	36,733
49 CUSTOMER CHARGE	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$48,000
50 PER CUSTOMER CHARGE	\$18,602	\$18,597	\$18,593	\$18,588	\$18,584	\$18,580	\$18,576	\$18,574	\$18,572	\$18,572	\$18,570	\$18,564	\$222,971
51 TOTAL	\$22,602	\$22,597	\$22,593	\$22,588	\$22,584	\$22,580	\$22,576	\$22,574	\$22,572	\$22,572	\$22,570	\$22,564	\$270,971

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year.

Type Of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Tara DuBose, Mark Campbell

Docket No.: 20220069-GU

RATE CLASS	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1 OFF-SYSTEM SALES													\$0
2 CAPACITY RELEASE													\$0
3 TURN-ON CHARGES	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$69,837	\$838,040
4 COLLECTOR CHARGES	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$6,402	\$76,825
5 BAD CHECK CHARGES	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$3,901	\$46,808
6 LATE PAYMENT CHARGES	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$103,721	\$1,244,657
7 OTHER	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	(\$24,479)	-\$293,744
8 UNBILLED													
9 RESIDENTIAL													
10 UNBILLED	\$56,981	-\$46,454	\$64,754	-\$87,644	\$1,030	-\$87,980	-\$54,549	\$41,166	-\$81,301	\$108,288	-\$30,259	\$140,660	\$24,692
11 THERMS	1,020,676	918,747	902,261	776,104	726,908	617,183	591,380	590,690	581,844	669,717	821,280	1,017,413	9,234,201
12 COMMERCIAL													
13 UNBILLED	-\$117,212	\$38,228	-\$174,096	\$64,061	-\$64,535	\$21,228	-\$75,268	\$18,292	\$144,658	\$100,122	\$28,898	\$31,195	\$15,571
14 THERMS	11,077,544	11,468,960	9,556,432	10,656,691	10,228,860	10,771,640	9,903,573	10,025,715	11,149,294	12,083,718	11,829,631	12,063,003	130,815,060
15 SUBTOTAL UNBILLED	-\$60,231	-\$8,226	-\$109,342	-\$23,584	-\$63,505	-\$66,752	-\$129,817	\$59,458	\$63,356	\$208,410	-\$1,361	\$171,855	\$40,263
16 TOTAL MISCELLANEOUS REVENUE	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$159,382	\$1,912,587
17 TOTAL OPERATING REVENUE	\$5,701,037	\$5,629,698	\$5,508,805	\$5,344,008	\$5,280,991	\$5,136,095	\$5,040,595	\$5,185,476	\$5,185,056	\$5,508,067	\$5,388,571	\$5,832,541	\$64,740,939
18 PROPANE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 PGA BILLINGS													
20 FIRM THERMS SOLD	4,185,212	4,101,684	3,905,245	3,689,767	3,513,046	3,353,999	3,177,939	3,193,253	3,149,809	3,263,388	3,371,896	3,935,228	42,840,467
21 PGA	\$3,308,619	\$3,242,586	\$3,087,292	\$2,916,945	\$2,777,239	\$2,651,504	\$2,512,320	\$2,524,426	\$2,490,081	\$2,579,871	\$2,665,652	\$3,110,995	\$33,867,531
22 I-GAS THERMS SOLD	-	-	-	-	-	-	-	-	-	-	-	-	-
23 PGA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 TOTAL COST OF GAS	\$3,308,619	\$3,242,586	\$3,087,292	\$2,916,945	\$2,777,239	\$2,651,504	\$2,512,320	\$2,524,426	\$2,490,081	\$2,579,871	\$2,665,652	\$3,110,995	\$33,867,531
25 OFF-SYSTEM SALES GAS COSTS													\$0
26 NET REVENUES BEFORE ECCR, CRA & TAXES	\$9,009,656	\$8,872,284	\$8,596,096	\$8,260,954	\$8,058,230	\$7,787,599	\$7,552,915	\$7,709,902	\$7,675,137	\$8,087,938	\$8,054,224	\$8,943,535	\$98,608,470
27 ECCR BILLINGS	\$714,869	\$692,833	\$667,350	\$625,149	\$591,989	\$555,324	\$529,443	\$534,718	\$525,632	\$558,587	\$569,741	\$671,809	\$7,237,445
28 CRA BILLINGS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29 REVENUE RELATED TAXES	\$509,563	\$500,107	\$487,554	\$467,614	\$453,012	\$437,245	\$424,037	\$425,131	\$422,289	\$436,091	\$444,388	\$491,209	\$5,498,241
30 TOTAL ECCR & TAXES	\$1,224,432	\$1,192,939	\$1,154,905	\$1,092,764	\$1,045,001	\$992,569	\$953,480	\$959,849	\$947,921	\$994,679	\$1,014,129	\$1,163,019	\$12,735,686
31 NET REVENUES	\$10,234,088	\$10,065,223	\$9,751,001	\$9,353,718	\$9,103,231	\$8,780,168	\$8,506,395	\$8,669,751	\$8,623,058	\$9,082,617	\$9,068,352	\$10,106,554	\$111,344,156

Reconciliation to G-2, p. 1

Base revenues per above (Price X Quantity) + Unbilled	\$ 62,828,352
Base Misc. revenues per above (includes incentive Amort Adj)	\$ 1,912,587
LES forecast correction	\$ (155,495)
Base Revenues per G-2, p.1	<u>\$ 64,585,444</u>

Total Clause revenues per above (Price X Quantity)	\$ 46,603,217
Clause revenues included in Total Revenues per Schedule G-2, p. 1	\$ 44,935,591
Difference (see note below)	<u>\$ 1,667,626</u>

Note: Present clause revenues shown above represents forecasted quantities X prices and do not include over/under calculations reflected in the present clause revenues included in MFR G-1, p. 1

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Current Rate	Proposed Rate Class	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	TOTAL
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* This Schedule is not applicable for FCG.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type Of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Current Rate	Proposed Rate Class	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	TOTAL
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* This Schedule is not applicable for FCG.

Florida Public Service Commission

Explanation: Provide the calculation for revenue and cost of gas for the test year (current rates-proposed rate classes).

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Tara DuBose, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Current Rate	Proposed Rate Class	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	TOTAL
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* This Schedule is not applicable for FCG.

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:

Historic Base Year Data: 12/31/21

Historic Base Year + 1: 12/31/22

Projected Test Year: 12/31/23

Witness: Liz Fuentes, Mark Campbell

Line No.	Account	Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
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DISTRIBUTION OPERATION EXPENSE

1	817 Lines Expense	Payroll	\$0	\$0	\$0	
2		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
3	871 Load Dispatching	Payroll	\$0	\$0	\$0	
4		Other	2,529	0	0	
			<u>2,529</u>	<u>0</u>	<u>0</u>	
5	874 Mains & Services	Payroll	\$983,748	\$1,506,268	\$1,553,322	
6		Other	116,285	166,485	165,830	
			<u>\$1,100,033</u>	<u>\$1,672,754</u>	<u>\$1,719,152</u>	O&M Budget
7	875 Meas & Reg-General	Payroll	\$0	\$0	\$0	
8		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
9	876 Meas & Reg-Industrial	Payroll	\$0	\$0	\$0	
10		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account		Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
DISTRIBUTION OPERATION EXPENSE						
1	877 Meas & Reg-City Gate	Payroll	\$0	\$0	\$0	
2		Other	0	0	0	
			<hr/>			
3	878 Meter & House Reg Expense	Payroll	\$914,384	\$939,090	\$968,443	
4		Other	52,689	11,885	11,885	
			<hr/>			
			\$967,074	\$950,975	\$980,328	O&M Budget
			<hr/>			
5	879 Customer Installations	Payroll	\$0	\$0	\$0	
6		Other	0	0	0	
			<hr/>			
7	880 Other Expenses	Payroll	\$2,380	\$41,461	\$42,756	
8		Other	1,128,519	949,009	969,009	
			<hr/>			
			\$1,130,898	\$990,469	\$1,011,765	O&M Budget
			<hr/>			
TOTAL DISTRIBUTION OPERATION EXPENSE						
9		Payroll	\$1,900,512	\$2,486,819	\$2,564,522	
10		Other	1,300,022	1,127,379	1,146,724	
			<hr/>			
			\$3,200,534	\$3,614,199	\$3,711,246	O&M Budget

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account		Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
DISTRIBUTION MAINTENANCE EXPENSE						
1	885 Supervision & Engineering	Payroll	\$0	\$0	\$0	
2		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
3	886 Structures & Improvements	Payroll	\$0	\$0	\$0	
4		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
5	887 Mains	Payroll	\$103,059	\$172,515	\$177,137	
6		Other	288,284	289,598	289,598	
			<u>391,343</u>	<u>462,113</u>	<u>466,735</u>	O&M Budget
7	888 Compressor Station	Payroll	\$0	\$0	\$0	
8		Other	16,644	16,650	17,066	
			<u>16,644</u>	<u>16,650</u>	<u>17,066</u>	O&M Budget
9	889 Meas & Reg-General	Payroll	\$3,702	\$0	\$0	
10		Other	16,638	0	0	
			<u>20,340</u>	<u>0</u>	<u>0</u>	
11	890 Meas & Reg-Industrial	Payroll	\$0	\$0	\$0	
12		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
13	891 Meas & Reg-Gate Station	Payroll	\$0	\$0	\$0	
14		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
15	892 Services	Payroll	\$189,539	\$193,012	\$199,045	
16		Other	22,319	31,182	31,182	
			<u>211,857</u>	<u>224,195</u>	<u>230,228</u>	O&M Budget
17	893 Meters & House Regulators	Payroll	\$255,266	\$275,409	\$284,017	
18		Other	-2,514	0	0	
			<u>252,752</u>	<u>275,409</u>	<u>284,017</u>	O&M Budget
19	894 Other Equipment	Payroll	\$0	\$0	\$0	
20		Other	64	0	0	
			<u>64</u>	<u>0</u>	<u>0</u>	
21	TOTAL DISTRIBUTION MAINTENANCE EXPENSE					
22		Payroll	\$551,566	\$640,936	\$660,200	
23		Other	341,434	337,430	337,846	
24	TOTAL DISTRIBUTION MAINTENANCE EXPENSE		<u>893,000</u>	<u>978,366</u>	<u>998,046</u>	

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account	Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
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CUSTOMER ACCOUNTS AND COLLECTION EXPENSE

1	901 Supervision	Payroll	\$0	\$0	\$0	
2		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
3	902 Meter Reading	Payroll	\$0	\$0	\$0	
4		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
5	903 Cust Records & Collections	Payroll	\$255,926	\$0	\$0	
6		Other	2,787,780	2,567,739	2,631,932	
			<u>3,043,707</u>	<u>2,567,739</u>	<u>2,631,932</u>	O&M Budget
7	904 Uncollectible Accounts	Payroll	\$0	\$0	\$0	
8		Other	615,748	674,062	328,531	
			<u>615,748</u>	<u>674,062</u>	<u>328,531</u>	O&M Budget
9	905 Miscellaneous	Payroll	\$148,869	\$185,703	\$191,509	
10		Other	839,596	827,474	846,997	
			<u>988,465</u>	<u>1,013,177</u>	<u>1,038,506</u>	O&M Budget
	TOTAL CUSTOMER ACCOUNTS AND COLLECTION					
11		Payroll	\$404,795	\$185,703	\$191,509	
12		Other	4,243,124	4,069,275	3,807,461	
	TOTAL CUSTOMER ACCOUNTS AND COLLECTION		<u>4,647,919</u>	<u>4,254,978</u>	<u>3,998,970</u>	

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account		Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
CUSTOMER ACCOUNTS AND COLLECTION EXPENSE						
1	908 Customer Assistance	Payroll	\$0	\$0	\$0	
2		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
3	909 Info & Instruction Advertising	Payroll	\$1,103,962	\$1,189,561	\$1,286,259	
4		Other	5,156,698	5,469,894	5,539,683	
			<u>6,260,660</u>	<u>6,659,455</u>	<u>6,825,941</u>	O&M Budget
5	910 Misc Customer Service	Payroll	\$0	\$0	\$0	
6		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
7	911 Supervision	Payroll	\$0	\$0	\$0	
8		Other	-17	0	0	
			<u>-17</u>	<u>0</u>	<u>0</u>	
9	912 Demonstration & Selling	Payroll	\$254,123	\$293,356	\$302,512	
10		Other	5,267	0	0	
			<u>259,390</u>	<u>293,356</u>	<u>302,512</u>	O&M Budget
11	913 Advertising	Payroll	\$0	\$0	\$0	
12		Other	23,787	17,548	17,987	
			<u>23,787</u>	<u>17,548</u>	<u>17,987</u>	O&M Budget
13	916 Misc Sales Expense	Payroll	\$0	\$0	\$0	
14		Other	0	0	0	
			<u>0</u>	<u>0</u>	<u>0</u>	
15	TOTAL SALES PROMOTION EXPENSE					
16		Payroll	\$1,358,085	\$1,482,917	\$1,588,771	
17		Other	5,185,736	5,487,442	5,557,670	
18	TOTAL SALES PROMOTION EXPENSE		<u>\$6,543,821</u>	<u>\$6,970,359</u>	<u>\$7,146,441</u>	

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account		Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
ADMINISTRATIVE AND GENERAL EXPENSE						
1	920 Admin & Gen Salaries	Payroll	\$7,572,088	\$8,140,206	\$8,413,348	
2		Other	-1,762	18,000	18,000	
			<u>7,570,326</u>	<u>8,158,206</u>	<u>8,431,348</u>	O&M Budget
3	921 Office Supplies & Exp	Payroll	\$141	\$0	\$0	
4		Other	878,516	696,176	529,993	
			<u>878,658</u>	<u>696,176</u>	<u>529,993</u>	O&M Budget
5	(922) Amin Exp Transferred-Cr.	Payroll	\$4,885	\$0	\$0	
6		Other	1,455	0	0	
			<u>6,340</u>	<u>0</u>	<u>0</u>	
7	923 Outside Services	Payroll	\$704,690	\$1,022,382	\$1,052,659	
8		Other	2,775,927	2,804,399	2,997,943	
			<u>3,480,616</u>	<u>3,826,781</u>	<u>4,050,602</u>	O&M Budget
9	924 Property Insurance	Payroll	\$0	\$0	\$0	
10		Other	441,754	491,129	503,407	
			<u>441,754</u>	<u>491,129</u>	<u>503,407</u>	O&M Budget
11	925 Injuries & Damages	Payroll	\$15,258	\$0	\$0	
12		Other	538,969	502,736	515,304	
			<u>554,227</u>	<u>502,736</u>	<u>515,304</u>	O&M Budget
13	926 Employee Benefits	Payroll	\$1,059,430	\$801,328	\$718,588	
14		Other	4,594	18,648	18,648	
			<u>1,064,024</u>	<u>819,975</u>	<u>737,235</u>	O&M Budget

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

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account		Historic Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Basis for Projections
ADMINISTRATIVE AND GENERAL EXPENSE						
1	928 Regulatory Commission	Other	\$909,377	\$712,621	\$581,106	
			909,377	712,621	581,106	O&M Budget
2	929 Duplicate Charges - Credit	Other	\$0	\$0	\$0	
			0	0	0	
3	930/930.1 Gen Advertising Exp	Other	\$0	\$0	\$0	
			0	0	0	
4	930.2 Misc Gen Exp	Payroll	\$245	\$0	\$0	
5		Other	1,224,801	1,147,176	1,175,855	
			1,225,046	1,147,176	1,175,855	O&M Budget
6	931 Rents	Other	\$58,665	\$53,193	\$53,694	
			58,665	53,193	53,694	O&M Budget
7	932 Maint Gen Plant	Payroll	\$0	\$0	\$0	
8		Other	258,586	285,075	287,639	
			258,586	285,075	287,639	O&M Budget
9		Payroll	\$9,356,738	\$9,963,915	\$10,184,594	
10		Other	\$7,090,882	\$6,729,151	\$6,681,589	
11	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE		16,447,621	16,693,066	16,866,183	
12	TOTAL O&M EXPENSES		31,732,894	32,510,968	32,720,885	

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide the calculation of operation and maintenance expenses for the historic base year +1 and the projected test year, if additional trend rates are applied. Provide an explanation as to the basis of the factor.

Type of Data Shown:
 Historic Base Year Data: 12/31/21
 Historic Base Year + 1: 12/31/22
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Line No.	Account	Base Year 12/31/21	Historic Base Year +1 12/31/22	Projected Test Year 12/31/23	Historic Base Year + 1 As Compared With The Historic Base Year	Projected Test Year As Compared With The Historic Base Year + 1
1	TOTAL DISTRIBUTION OPERATION EXPENSE					
2	Payroll	\$1,900,512	\$2,486,819	\$2,564,522		
3	Other	1,300,022	1,127,379	1,146,724		
4	TOTAL DISTRIBUTION OPERATION EXPENSE	<u>3,200,534</u>	<u>3,614,199</u>	<u>3,711,246</u>	12.9%	2.7%
5	TOTAL DISTRIBUTION MAINTENANCE EXPENSE					
6	Payroll	\$551,566	\$640,936	\$660,200		
7	Other	341,434	337,430	337,846		
8	TOTAL DISTRIBUTION MAINTENANCE EXPENSE	<u>893,000</u>	<u>978,366</u>	<u>998,046</u>	9.6%	2.0%
9	TOTAL CUSTOMER ACCOUNTS AND COLLECTION					
10	Payroll	\$404,795	\$185,703	\$191,509		
11	Other	4,243,124	4,069,275	3,807,461		
12	TOTAL CUSTOMER ACCOUNTS AND COLLECTION	<u>4,647,919</u>	<u>4,254,978</u>	<u>3,998,970</u>	-8.5%	-6.0%
13	TOTAL SALES PROMOTION EXPENSE					
14	Payroll	\$1,358,085	\$1,482,917	\$1,588,771		
15	Other	5,185,736	5,487,442	5,557,670		
16	TOTAL SALES PROMOTION EXPENSE	<u>6,543,821</u>	<u>6,970,359</u>	<u>7,146,441</u>	6.5%	2.5%
17	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE					
18	Payroll	\$9,356,738	\$9,963,915	\$10,184,594		
19	Other	7,090,882	6,729,151	6,681,589		
20	TOTAL ADMINISTRATIVE AND GENERAL EXPENSE	<u>16,447,621</u>	<u>16,693,066</u>	<u>16,866,183</u>	1.5%	1.0%
21	TOTAL O&M EXPENSES					
22	Payroll	\$13,571,696	\$14,760,291	\$15,189,596		
23	Other	18,161,198	17,750,677	17,531,289		
24	TOTAL O&M EXPENSES	<u>31,732,894</u>	<u>32,510,968</u>	<u>32,720,885</u>	2.5%	0.6%
25	TOTAL O&M EXPENSES	<u>\$31,732,894</u>	<u>\$32,510,968</u>	<u>\$32,720,885</u>	2.5%	0.6%

(A)

NOTE (A): Does not include transmission expenses of \$606 for the 2021 Historic Base Year.

Florida Public Service Commission

Explanation: Provide the calculation for depreciation and amortization expense for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Estimated Depreciation and Amortization Expense for the Year Ending 12/31/22

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total Expense
1	375.00	STRUCTURES AND IMPROVEMENTS	\$488	\$491	\$494	\$498	\$502	\$507	\$512	\$517	\$522	\$527	\$533	\$539	\$6,130
2	376.10	MAINS - STEEL	293,318	294,168	295,253	296,531	297,950	299,478	301,098	302,802	304,588	306,444	308,330	310,208	3,610,167
3	376.20	MAINS - PLASTIC	373,934	374,961	376,448	378,322	380,468	382,872	385,455	388,207	391,180	394,226	397,163	399,908	4,623,145
4	378.00	MEASURE AND REG. STATION EQUIPMENT	7,124	7,164	7,213	7,271	7,335	7,403	7,474	7,550	7,629	7,710	7,793	7,877	89,543
5	379.00	M&R STATION EQUIPMENT - GATE STATIONS	39,610	39,832	40,111	40,435	40,794	41,178	41,584	42,010	42,455	42,918	43,389	43,861	498,177
6	380.10	SERVICES - STEEL	34,730	34,741	34,758	34,779	34,804	34,831	34,860	34,891	34,924	34,959	34,994	35,030	418,301
7	380.20	SERVICES - PLASTIC	204,685	205,348	206,228	207,286	208,472	209,768	211,149	212,607	214,154	215,751	217,339	218,883	2,531,669
8	381.00	METERS	101,201	101,651	102,245	102,959	103,758	104,626	105,550	106,525	107,552	108,621	109,705	110,782	1,265,173
9	381.10	METERS - ERTS	10,080	9,996	9,911	9,827	9,742	9,657	9,573	9,488	9,404	9,319	9,235	9,150	115,382
10	382.00	METER INSTALLATIONS	16,397	16,407	16,441	16,495	16,562	16,642	16,731	16,828	16,937	17,049	17,158	17,258	200,905
11	382.10	METER INSTALLATIONS - ERTS	1,494	1,484	1,474	1,464	1,454	1,444	1,434	1,424	1,414	1,404	1,394	1,384	17,269
12	383.00	HOUSE REGULATORS	17,550	17,617	17,702	17,800	17,909	18,025	18,148	18,277	18,412	18,552	18,695	18,837	217,525
13	384.00	HOUSE REGULATOR INSTALLATIONS	5,143	5,169	5,201	5,239	5,280	5,324	5,370	5,419	5,470	5,523	5,577	5,630	64,344
14	385.00	INDUSTRIAL M&R STATION EQUIPMENT	4,383	4,394	4,407	4,422	4,439	4,457	4,476	4,496	4,517	4,539	4,561	4,583	53,676
15	387.00	OTHER EQUIPMENT	4,478	4,496	4,521	4,550	4,584	4,620	4,658	4,699	4,742	4,787	4,833	4,879	55,847
16	390.00	STRUCTURES AND IMPROVEMENTS	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	228,185
17	391.00	OFFICE FURNITURE AND EQUIPMENT	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	51,014
18	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	1,820	1,820	2,057	2,294	2,531	2,768	3,005	3,242	3,480	3,717	3,954	4,191	34,641
19	391.50	OFF - INDIVIDUAL EQUIPM	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	162,670
20	392.00	TRANSPORTATION EQUIPMENT	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	25,480
21	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCKS	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	189,534
22	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	43,776	44,595	45,149	45,704	46,259	46,813	47,368	47,922	48,477	49,032	49,586	50,141	564,821
23	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	38,056
24	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	66,476
25	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	73,518
26	396.00	POWER-OPERATED EQUIPMENT	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	17,535
27	397.00	COMMUNICATION EQUIPMENT	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	58,298
28	398.00	MISCELLANEOUS EQUIPMENT	936	936	936	936	936	936	936	936	936	936	936	936	11,227
29															
30		TOTAL DEPRECIATION EXPENSE	\$1,236,806	\$1,241,165	\$1,246,446	\$1,252,708	\$1,259,675	\$1,267,244	\$1,275,279	\$1,283,738	\$1,292,689	\$1,301,910	\$1,311,071	\$1,319,974	\$15,288,706
31															
32	303.02	CUSTOMIZED SOFTWARE - 12 YR	56,872	59,884	62,479	64,743	66,743	68,531	70,150	71,635	73,010	74,300	75,668	77,762	821,778
33	303.20	CUSTOMIZED SOFTWARE - 20 YR	23,016	23,201	23,371	23,528	23,675	23,814	23,947	24,075	24,199	24,319	24,452	24,662	286,258
34															
35	406.10	ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894
36	407.30	AEP EXCESS COSTS	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	679,200
37															
38		TOTAL AMORTIZATION EXPENSE	\$196,646	\$199,843	\$202,607	\$205,028	\$207,175	\$209,103	\$210,855	\$212,467	\$213,967	\$215,377	\$216,878	\$219,183	\$2,509,130
39															
40		TOTAL AMORT & DEPR EXPENSE	\$1,433,453	\$1,441,009	\$1,449,053	\$1,457,736	\$1,466,850	\$1,476,347	\$1,486,134	\$1,496,205	\$1,506,656	\$1,517,287	\$1,527,949	\$1,539,156	\$17,797,836

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the projected test year.

Type of Data Shown:
Historic Base Year +1: 12/31/22
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total Amort/Rec Expense
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	56,872	59,884	62,479	64,743	66,743	68,531	70,150	71,635	73,010	74,300	75,668	77,762	821,778
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	23,016	23,201	23,371	23,528	23,675	23,814	23,947	24,075	24,199	24,319	24,452	24,662	286,258
3															
4		TOTAL AMORTIZATION OF OTHER LIMITED-TERM GAS PLANT (1)	79,888	83,086	85,849	88,270	90,417	92,345	94,097	95,709	97,209	98,619	100,120	102,425	1,108,036
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16	114.00	PLANT ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894
17															
18		TOTAL PLANT ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894
19															
20															
21															
22															
23															
24															
25															
26															
27		Notes:													
28		(1) Does not include amortization associated with capital leases or plant recovered through cost recovery clauses which are removed for rate making purposes.													

TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 12/31/22: 2,459,489
EFFECTIVE DATE: AUG 2020
AMORTIZATION/RECOVERY PERIOD: 12 YEARS

REASON: Amortization of Starnick Customer Information System and Other Software per Order No. PSC-2020-0489-PAA-GU, Docket No. 20200191-GU. 20 YEARS

TOTAL AMOUNT OF AMORTIZATION/RECOVERY THROUGH 12/31/22: 13,114,417
EFFECTIVE DATE: NOV 2004
AMORTIZATION/RECOVERY PERIOD: 30 YEARS

REASON: Recovery of investment in excess of original cost per Order No. PSC-07-0913-PAA-GU, Docket No. 060657-GU.

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the historic base year + 1. This data should correspond to the data presented in schedule g-1 page 15 of 28.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	12 Month Total
1		FCG does not have any common plant. Therefore, this MFR is not applicable.													

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide the calculation for depreciation and amortization expense for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Estimated Depreciation and Amortization Expense for the Year Ending 12/31/23

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total Expense
1	364.00	LNG PLANT	\$0		\$49,235	\$99,018	\$99,567	\$99,567	\$99,567	\$99,567	\$99,567	\$99,567	\$99,567	\$99,567	\$944,788
2	375.00	STRUCTURES AND IMPROVEMENTS	544	550	556	561	567	573	578	584	590	596	602	608	6,909
3	376.10	MAINS - STEEL	312,102	314,042	315,998	317,950	319,899	321,813	323,723	325,633	327,568	329,572	331,631	333,676	3,873,597
4	376.20	MAINS - PLASTIC	402,590	405,360	408,185	411,041	413,915	416,799	419,689	422,594	425,529	428,526	431,572	434,613	5,020,413
5	378.00	MEASURE AND REG. STATION EQUIPMENT	7,961	8,047	8,133	8,220	8,305	8,390	8,475	8,559	8,645	8,733	8,824	8,914	101,205
6	379.00	M&R STATION EQUIPMENT - GATE STATIONS	44,337	44,823	45,314	45,803	46,289	46,771	47,249	47,727	48,211	48,712	49,227	49,739	564,200
7	380.10	SERVICES - STEEL	35,066	35,103	35,140	35,178	35,215	35,251	35,287	35,323	35,360	35,399	35,438	35,478	423,338
8	380.20	SERVICES - PLASTIC	220,421	222,001	223,601	225,205	226,807	228,403	229,994	231,587	233,200	234,861	236,559	238,249	2,750,887
9	381.00	METERS	111,868	112,982	114,485	116,365	118,237	120,101	121,958	123,814	125,685	127,598	129,543	131,480	1,454,115
10	381.10	METERS - ERTS	9,065	8,981	8,896	8,812	8,727	8,643	8,558	8,474	8,389	8,304	8,220	8,135	103,205
11	382.00	METER INSTALLATIONS	17,357	17,460	17,566	17,672	17,779	17,887	17,994	18,102	18,211	18,325	18,442	18,558	215,352
12	382.10	METER INSTALLATIONS - ERTS	1,374	1,364	1,354	1,344	1,334	1,324	1,314	1,305	1,295	1,285	1,275	1,265	15,834
13	383.00	HOUSE REGULATORS	18,981	19,129	19,277	19,425	19,572	19,718	19,864	20,007	20,153	20,305	20,461	20,616	237,506
14	384.00	HOUSE REGULATOR INSTALLATIONS	5,685	5,740	5,796	5,852	5,908	5,963	6,017	6,072	6,127	6,184	6,243	6,302	71,890
15	385.00	INDUSTRIAL M&R STATION EQUIPMENT	4,605	4,628	4,651	4,674	4,697	4,719	4,742	4,764	4,787	4,810	4,834	4,858	56,769
16	387.00	OTHER EQUIPMENT	4,925	4,973	5,021	5,069	5,116	5,163	5,210	5,256	5,304	5,353	5,403	5,454	62,246
17	390.00	STRUCTURES AND IMPROVEMENTS	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	19,015	228,185
18	391.00	OFFICE FURNITURE AND EQUIPMENT	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	51,014
19	391.12	OFFICE FURNITURE AND EQUIP - HARDWARE	4,428	5,082	5,736	5,973	6,210	6,447	6,685	6,922	7,159	7,396	7,633	7,870	77,542
20	391.50	OFE - INDIVIDUAL EQUIPM	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	162,670
21	392.00	TRANSPORTATION EQUIPMENT	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	25,480
22	392.10	TRANSPORTATION EQUIP - AUTO & LIGHT TRUCKS	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	15,795	189,534
23	392.20	TRANSPORTATION EQUIPMENT - SERVICE TRUCKS	50,695	51,250	51,805	52,359	52,914	53,468	54,023	54,578	55,132	55,687	56,242	56,796	644,949
24	392.30	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	3,171	38,056
25	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	5,540	66,476
26	394.10	TOOLS, SHOP, GARAGE EQUIP - FIXED	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	6,126	73,518
27	396.00	POWER-OPERATED EQUIPMENT	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	17,535
28	397.00	COMMUNICATION EQUIPMENT	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	4,858	58,298
29	398.00	MISCELLANEOUS EQUIPMENT	936	936	936	936	936	936	936	936	936	936	936	936	11,227
30															
31		TOTAL DEPRECIATION EXPENSE	\$1,328,838	\$1,338,347	\$1,397,583	\$1,457,354	\$1,467,881	\$1,477,833	\$1,487,758	\$1,497,698	\$1,507,743	\$1,518,045	\$1,528,549	\$1,539,010	\$17,546,637
32															
33	303.02	CUSTOMIZED SOFTWARE - 12 YR	79,383	82,636	85,792	86,103	86,352	86,551	86,711	86,838	86,940	87,022	87,094	87,185	1,028,607
34	303.20	CUSTOMIZED SOFTWARE - 20 YR	24,829	24,885	24,933	24,976	25,015	25,049	25,082	25,111	25,140	25,166	25,195	25,239	300,620
35															
36	406.10	ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894
37	407.30	AEP EXCESS COSTS	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	56,600	679,200
38															
39		TOTAL AMORTIZATION EXPENSE	\$220,971	\$224,279	\$227,483	\$227,837	\$228,124	\$228,359	\$228,550	\$228,707	\$228,837	\$228,946	\$229,047	\$229,182	\$2,730,321
40															
41		TOTAL AMORT & DEPR EXPENSE	\$1,549,809	\$1,562,626	\$1,625,065	\$1,685,191	\$1,696,005	\$1,706,191	\$1,716,308	\$1,726,406	\$1,736,581	\$1,746,990	\$1,757,596	\$1,768,191	\$20,276,958

Florida Public Service Commission

Explanation: Provide a schedule for each amortization/recovery amount by account or sub-account proposed for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Acct. Sub-Acct. No.	Plant Account Title	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total Amort/Rec Expense
1	303.02	CUSTOMIZED SOFTWARE - 12 YR	79,383	82,638	85,792	86,103	86,352	86,551	86,711	86,838	86,940	87,022	87,094	87,185	1,028,607
2	303.20	CUSTOMIZED SOFTWARE - 20 YR	24,829	24,885	24,933	24,976	25,015	25,049	25,082	25,111	25,140	25,166	25,195	25,239	300,620
3															
4		TOTAL AMORTIZATION OF OTHER LIMITED-TERM GAS PLANT (1)	104,213	107,521	110,725	111,079	111,367	111,601	111,792	111,949	112,080	112,188	112,289	112,424	1,329,226
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16	114.00	PLANT ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894
17															
18		TOTAL PLANT ACQUISITION ADJUSTMENT	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	60,158	721,894
19															
20															
21															
22															
23															
24															
25															
26															
27		Notes:													
28		(1) Does not include amortization associated with capital leases or plant recovered through cost recovery clauses which are removed for rate making purposes as reflected on MFRs G-1 p.4 and G-2 p.3.													

SUPPORTING SCHEDULES: G-6 p.3

Recap Schedules: G-2 p.1, G-2 p.5

Florida Public Service Commission

Explanation: Provide a schedule showing the allocation of depreciation and amortization expense for the projected test year. This data should correspond to the data presented in schedule G-1 page 18 of 28.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	12 Month Total
1		FCG does not have any common plant. Therefore, this MFR is not applicable.													

Supporting Schedules:

Recap Schedules:

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

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the historic base year + 1.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Liz Fuentes

Line No.	Description	Reference	Total Per Books	Utility Adjustments (A)	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	G-2 p. 4	\$ 1,764,191	\$ (498,818)	\$ 1,265,373
2	DEFERRED INCOME TAX EXPENSE	G-2 p. 4	1,493,350	-	1,493,350
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>\$ 3,257,541</u>	<u>\$ (498,818)</u>	<u>\$ 2,758,723</u>

NOTE (A): Amounts in this column represent the income tax adjustments projected for 2022 consistent with the adjustments reflected on MFR C-2 for the 2021 Historic Base Year.

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the historic base year + 1. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:
 Historic Base Yr + 1: 12/31/22
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Amount	Amount		Amount
1	NET UTILITY OPERATING INCOME (From G-2 pg 1)		\$ 18,327,886	*Detail of Adjustments to Taxable Income - Line 5	
2	ADD INCOME TAX ACCOUNTS		3,257,541	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK (G-2 pg 28)	(3,755,427)
3	LESS INTEREST CHARGES (FROM G-2 pg 4)		<u>6,728,661</u>	2) OTHER TIMING DIFFERENCES (G-2 pg 28)	(3,699,572)
4	TAXABLE INCOME PER BOOKS		14,856,767	3) PERMANENT DIFFERENCES	<u>383,893</u>
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(7,071,106)</u>	TOTAL ADJUSTMENTS	\$ <u>(7,071,106)</u>
6	TAXABLE INCOME		7,785,661		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		<u>(4,812,073)</u>		
8	STATE TAXABLE INCOME		2,973,588		
9	INCOME TAX (5.5% OF LINE 8)	163,547		*Detail of Adjustments to State Taxable Income - Line 7	
10	RETURN TO PROVISION	0		1) STATE TAX DEPRECIATION MODIFICATION	(4,563,139)
11	PRIOR PERIOD ADJUSTMENT	<u>0</u>		2) STATE TAX LOSS ON DISPOSITION OF PROPERTY MODIFICATION	(248,934)
12	STATE TAX - CURRENT	163,547	(163,547)	3)	<u>0</u>
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		<u>0</u>	TOTAL ADJUSTMENTS	\$ <u>(4,812,073)</u>
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		7,622,114		
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		<u>21%</u>		
16	FEDERAL INCOME TAX BEFORE CREDITS		1,600,644		
17	LESS: ITC REALIZED		<u>0</u>	*Detail of Adjustments to Federal Taxable Income - Line 13	
18	FEDERAL TAX - CURRENT		<u>\$ 1,600,644</u>	1)	0
19				2)	0
20	SUMMARY:			3)	<u>0</u>
21	STATE TAX - CURRENT		163,547	TOTAL ADJUSTMENTS	\$ <u>0</u>
22	FEDERAL TAX - CURRENT		<u>1,600,644</u>		
23	TOTAL CURRENT INCOME TAX EXPENSE		<u>\$ 1,764,191</u>		

Florida Public Service Commission

Explanation: Provide the calculation of total deferred income taxes for the historic base year + 1. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown:
Historic Base Yr + 1: 12/31/22
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Deferred Income Taxes - Year Ended 12/31/2022		
		Total Per Books	Utility Adjustments	Utility Adjusted
1	Timing Differences:			
2	Tax Depreciation And Amortization	\$ (19,865,911)	\$	\$ (19,865,911)
3	Book Depreciation And Amortization	16,110,484		16,110,484
4	Tax Depr/Amortization Over Book	(3,755,427)	0	(3,755,427)
5				
6	Other Timing Differences (Itemize:)			
7	Conversion & Piping Costs	478,435		478,435
8	Bad Debt Reserve	(337,025)		(337,025)
9	Contribution In Aid Of Construction	1,968,744		1,968,744
10	Cost Of Removal	(1,500,000)		(1,500,000)
11	Deferred Compensation	(20,066)		(20,066)
12	Employee Benefits	(777,373)		(777,373)
13	Rate Case Expenses	(1,790,855)		(1,790,855)
14	Relocation Costs	(1,533,903)		(1,533,903)
15	Storm Reserve	57,500		57,500
16	Tax Loss On Disposition Of Property	(245,029)		(245,029)
17	Total Other Timing Differences	(3,699,572)	0	(3,699,572)
18				
19	State Timing Difference Modifications	(4,812,073)		(4,812,073)
20				
21	Timing Differences for State Taxes (Line 4 + Line 17 + Line 19)	(12,267,072)	0	(12,267,072)
22	State Tax Rate	5.5%	5.5%	5.5%
23	State Deferred Taxes (Line 21 X Line 22)	674,689	0	674,689
24				
25	Timing Differences For Federal Taxes (Line 4 + Line 17 + Line 23)	(6,780,310)	0	(6,780,310)
26	Federal Tax Rate	21%	21%	21%
27	Federal Deferred Taxes (Line 25 X Line 26)	1,423,865	0	1,423,865
28	Amortization Of Excess Deferred Taxes	(605,204)	0	(605,204)
29	Federal Deferred Taxes (Line 27 + Line 28)	818,661	0	818,661
30				
31	Total State Deferred Income Tax Expense (Line 23)	674,689	0	674,689
32	Total Federal Deferred Income Tax Expense (Line 29)	818,661	0	818,661
33	Total Deferred Income Tax Expense	\$ 1,493,350	\$ 0	\$ 1,493,350

Florida Public Service Commission

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Reference	Total Per Books	Utility Adjustments (A)	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	G-2 p.30	\$ 1,176,560	\$ (1,914,097)	\$ (737,538)
2	DEFERRED INCOME TAX EXPENSE	G-2 p. 31	1,504,302	25,978	1,530,280
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>\$ 2,680,861</u>	<u>\$ (1,888,119)</u>	<u>\$ 792,742</u>

NOTE (A): Amounts in this column represent the income tax adjustments reflected on MFR G-2, page 3 for the 2023 Projected Test Year.

Florida Public Service Commission

Explanation: Provide a reconciliation between the total operating income tax provision and the current income taxes on operating income for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Reference	Total Per Books	Utility Adjustments (A)	Utility Adjusted
1	CURRENT INCOME TAX EXPENSE	G-2 p.30 (RSAM)	\$ 1,176,607	\$ (1,112,857)	\$ 63,750
2	DEFERRED INCOME TAX EXPENSE	G-2 p. 31	1,504,302	64,639	1,568,940
3	ITC REALIZED THIS YEAR		-	-	-
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		-	-	-
5	PARENT DEBT ADJUSTMENT		-	-	-
6	TOTAL INCOME TAX EXPENSE		<u>\$ 2,680,909</u>	<u>\$ (1,048,218)</u>	<u>\$ 1,632,691</u>

NOTE (A): Amounts in this column represent the income tax adjustments reflected on MFR G-2, page 3 (RSAM) for the 2023 Projected Test Year.

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the projected test year. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Amount	Amount (A)		Amount
1	NET UTILITY OPERATING INCOME (From G-2 pg 1)		\$ 16,761,975	*Detail of Adjustments to Taxable Income - Line 5	
2	ADD INCOME TAX ACCOUNTS		2,680,861	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK (G-2 pg 31)	(4,788,831)
3	LESS INTEREST CHARGES (From G-2 pg 5)		<u>7,208,703</u>	2) OTHER TIMING DIFFERENCES (G-2 pg 31)	(2,224,465)
4	TAXABLE INCOME PER BOOKS		12,234,133	3) PERMANENT DIFFERENCES	155,352
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(6,857,944)</u>	TOTAL ADJUSTMENTS	\$ <u>(6,857,944)</u>
6	TAXABLE INCOME		5,376,189		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		<u>(4,281,598)</u>		
8	STATE TAXABLE INCOME		1,094,591		
9	INCOME TAX (5.5% OF LINE 8)	60,203		*Detail of Adjustments to State Taxable Income - Line 7	
10	RETURN TO PROVISION	0		1) STATE TAX DEPRECIATION MODIFICATION	(3,925,723)
11	PRIOR PERIOD ADJUSTMENT	0		2) STATE TAX LOSS ON DISPOSITION OF PROPERTY MODIFICATION	(355,874)
12	STATE TAX - CURRENT	<u>60,203</u>	(60,203)	3)	0
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		<u>0</u>	TOTAL ADJUSTMENTS	\$ <u>(4,281,598)</u>
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		5,315,986		
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		<u>21%</u>		
16	FEDERAL INCOME TAX BEFORE CREDITS		1,116,357		
17	LESS: ITC REALIZED		<u>0</u>	*Detail of Adjustments to Federal Taxable Income - Line 13	
18	FEDERAL TAX - CURRENT		<u>\$ 1,116,357</u>	1)	0
19				2)	0
20	SUMMARY:			3)	0
21	STATE TAX - CURRENT		60,203	TOTAL ADJUSTMENTS	\$ <u>0</u>
22	FEDERAL TAX - CURRENT		<u>1,116,357</u>		
23	TOTAL CURRENT INCOME TAX EXPENSE		<u>\$ 1,176,560</u>		

NOTE (A): In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR.

Florida Public Service Commission

Explanation: Provide the calculation of state and federal income taxes for the projected test year. Provide detail on adjustments to income taxes and investment tax credits.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Amount	Amount (A)		Amount
1	NET UTILITY OPERATING INCOME (From G-2 (with RSAM) pg 1)		\$ 16,762,125	*Detail of Adjustments to Taxable Income - Line 5	
2	ADD INCOME TAX ACCOUNTS		2,680,909	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK (G-2 pg 31)	(4,788,831)
3	LESS INTEREST CHARGES (From G-2 (with RSAM) pg 5)		<u>7,208,713</u>	2) OTHER TIMING DIFFERENCES (G-2 pg 31)	(2,224,465)
4	TAXABLE INCOME PER BOOKS		12,234,321	3) PERMANENT DIFFERENCES	<u>155,352</u>
5	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		<u>(6,857,944)</u>	TOTAL ADJUSTMENTS	\$ <u>(6,857,944)</u>
6	TAXABLE INCOME		5,376,377		
7	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		<u>(4,281,598)</u>		
8	STATE TAXABLE INCOME		1,094,779		
9	INCOME TAX (5.5% OF LINE 8)	60,213		*Detail of Adjustments to State Taxable Income - Line 7	
10	RETURN TO PROVISION	0		1) STATE TAX DEPRECIATION MODIFICATION	(3,925,723)
11	PRIOR PERIOD ADJUSTMENT	<u>0</u>		2) STATE TAX LOSS ON DISPOSITION OF PROPERTY MODIFICATION	(355,874)
12	STATE TAX - CURRENT	60,213	(60,213)	3)	<u>0</u>
13	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		<u>0</u>	TOTAL ADJUSTMENTS	\$ <u>(4,281,598)</u>
14	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		5,316,164		
15	FEDERAL INCOME TAX RATE (21% OR APPLICABLE RATE)		<u>21%</u>		
16	FEDERAL INCOME TAX BEFORE CREDITS		1,116,394		
17	LESS: ITC REALIZED		<u>0</u>	*Detail of Adjustments to Federal Taxable Income - Line 13	
18	FEDERAL TAX - CURRENT		<u>\$ 1,116,394</u>	1)	0
19				2)	0
20	SUMMARY:			3)	<u>0</u>
21	STATE TAX - CURRENT		60,213	TOTAL ADJUSTMENTS	\$ <u>0</u>
22	FEDERAL TAX - CURRENT		<u>1,116,394</u>		
23	TOTAL CURRENT INCOME TAX EXPENSE		<u>\$ 1,176,607</u>		

NOTE (A): In order to maintain a balanced capital structure reflecting FCG's proposed equity ratio, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR.

Supporting Schedules:

Recap Schedules: G-2 p.29 (with RSAM)

Florida Public Service Commission

Explanation: Provide the calculation of total deferred income taxes for the projected test year Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Deferred Income Taxes - Year Ended 12/31/2023		
		Total Per Books	Utility Adjustments	Utility Adjusted
1	Timing Differences:			
2	Tax Depreciation And Amortization	\$ (23,364,075)	\$	\$ (23,364,075)
3	Book Depreciation And Amortization	18,575,244		18,575,244
4	Tax Depr/Amortization Over Book	(4,788,831)	0	(4,788,831)
5				
6	Other Timing Differences (Itemize:)			
7	Conversion & Piping Costs	450,769		450,769
8	Bad Debt Reserve	(156,412)		(156,412)
9	Contribution In Aid Of Construction	1,968,744		1,968,744
10	Cost Of Removal	(1,550,450)		(1,550,450)
11	Employee Benefits	(1,109,586)		(1,109,586)
12	Relocation Costs	(1,533,903)		(1,533,903)
13	Storm Reserve	57,500		57,500
14	Tax Loss On Disposition Of Property	(351,128)		(351,128)
15	Total Other Timing Differences	(2,224,465)	0	(2,224,465)
16				
17	State Timing Difference Modifications	(4,281,598)		(4,281,598)
18				
19	Timing Differences for State Taxes (Line 4 + Line 15 + Line 17)	(11,294,894)	0	(11,294,894)
20	State Tax Rate	5.5%	5.5%	5.5%
21	State Deferred Taxes (Line 19 X Line 20)	621,219	0	621,219
22				
23	Timing Differences For Federal Taxes (Line 4 + Line 15 + Line 21)	(6,392,077)	0	(6,392,077)
24	Federal Tax Rate	21%	21%	21%
25	Federal Deferred Taxes (Line 23 X Line 24)	1,342,336	0	1,342,336
26	Amortization Of Excess Deferred Taxes	(459,254)	0	(459,254)
27	Federal Deferred Taxes (Line 25 + Line 26)	883,082	0	883,082
28				
29	Total State Deferred Income Tax Expense (Line 21)	621,219	0	621,219
30	Total Federal Deferred Income Tax Expense (Line 27)	883,082	0	883,082
31	Total Deferred Income Tax Expense	\$ 1,504,302	\$ 0	\$ 1,504,302

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13 month average cost of capital for the historic base year + 1.

Type of Data Shown:

Company: Florida City Gas

Historic Base Yr + 1: 12/31/22

Witness: Liz Fuentes, Mark Campbell

Docket No.: 20220069-GU

Line No.	Description	Per Books	Adjustments		Adjusted	Ratio	Cost Rate	Weighted Cost
			Specific	Prorata				
1	COMMON EQUITY	\$ 182,183,306	\$ 0	\$ (18,741,496)	\$ 163,441,810	41.69%	10.19%	4.25%
2	LONG TERM DEBT	181,684,846	(7,973,660)	(17,869,955)	155,841,231	39.75%	3.70%	1.47%
3	SHORT TERM DEBT	23,655,836	0	(2,433,515)	21,222,321	5.41%	0.83%	0.04%
4	CUSTOMER DEPOSITS	3,740,625	0	(384,804)	3,355,820	0.86%	2.68%	0.02%
5	DEFERRED TAXES	53,676,723	0	(5,521,813)	48,154,910	12.28%	0.00%	0.00%
6	TAX CREDIT	0	0	0	0	0.00%	0.00%	0.00%
7	TOTAL	<u>\$ 444,941,335</u>	<u>\$ (7,973,660)</u>	<u>\$ (44,951,582)</u>	<u>\$ 392,016,092</u>	<u>100.00%</u>		<u>5.79%</u>

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13 month average cost of capital for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Per Books	Adjustments			Adjusted	Ratio	Cost Rate	Weighted Cost
			Specific	Prorata	Proration Adjustments (2)				
1	COMMON EQUITY	\$ 262,522,863	\$ -	\$ (6,362,789)	\$ 27,373	\$ 256,187,448	52.56%	10.75%	5.65%
2	LONG TERM DEBT	165,323,588	(7,973,660)	(3,814,248)	16,653	153,552,332	31.50%	4.28%	1.35%
3	SHORT TERM DEBT	20,639,405	-	(500,303)	2,044	20,141,146	4.13%	1.78%	0.07%
4	CUSTOMER DEPOSITS	3,881,270	-	(94,075)	400	3,787,595	0.78%	2.64%	0.02%
5	DEFERRED TAXES	55,150,517	-	(1,349,743)	(46,471)	53,754,304	11.03%	0.00%	0.00%
6	TAX CREDIT	-	-	-	-	-	0.00%	0.00%	0.00%
7	TOTAL (1)	\$ <u>507,517,644</u>	\$ <u>(7,973,660)</u>	\$ <u>(12,121,159)</u>	\$ <u>(0)</u>	\$ <u>487,422,825</u>	<u>100.00%</u>		<u>7.09%</u>

NOTES:

(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FCG'S PROPOSED EQUITY RATIO ON AN ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ACCOUNTS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

(2) THIS ADJUSTMENT IS REQUIRED TO PRORATE AMOUNTS INCLUDED IN FERC ACCOUNT 282 IN ORDER TO COMPLY WITH TREASURY REGULATIONS §1.167(1)-1(h)(6) WHEN CALCULATING RATES USING A PROJECTED TEST YEAR. DETAILS OF THE ADJUSTMENT ARE PROVIDED IN FCG WITNESS FUENTES'S DIRECT TESTIMONY.

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13 month average cost of capital for the projected test year.

Type of Data Shown:

Projected Test Year: 12/31/23

Company: Florida City Gas

Witness: Liz Fuentes, Mark Campbell

Docket No.: 20220069-GU

Line No.	Description	Per Books (1)	Adjustments		Proration Adjustments (2)	Adjusted	Ratio	Cost Rate	Weighted Cost
			Specific	Prorata					
1	COMMON EQUITY	\$ 262,522,369	\$ 0	\$ (5,520,991)	\$ 27,373	\$ 257,028,751	52.56%	10.75%	5.65%
2	LONG TERM DEBT	165,323,588	(7,973,660)	(3,310,507)	16,653	154,056,074	31.50%	4.28%	1.35%
3	SHORT TERM DEBT	20,639,971	-	(434,235)	2,044	20,207,781	4.13%	1.78%	0.07%
4	CUSTOMER DEPOSITS	3,881,270	-	(81,637)	400	3,800,033	0.78%	2.64%	0.02%
5	DEFERRED TAXES	55,150,517	-	(1,194,497)	(46,471)	53,909,550	11.02%	0.00%	0.00%
6	TAX CREDIT	-	-	-	-	-	0.00%	0.00%	0.00%
7	TOTAL (1)	<u>\$ 507,517,716</u>	<u>\$ (7,973,660)</u>	<u>\$ (10,541,867)</u>	<u>\$ (0)</u>	<u>\$ 489,002,189</u>	<u>100.00%</u>		<u>7.09%</u>

NOTES:

(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FCG'S PROPOSED EQUITY RATIO ON AN ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ACCOUNTS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

(2) THIS ADJUSTMENT IS REQUIRED TO PRORATE AMOUNTS INCLUDED IN FERC ACCOUNT 282 IN ORDER TO COMPLY WITH TREASURY REGULATIONS §1.167(1)-1(h)(6) WHEN CALCULATING RATES USING A PROJECTED TEST YEAR. DETAILS OF THE ADJUSTMENT ARE PROVIDED IN FCG WITNESS FUENTES'S DIRECT TESTIMONY.

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

Explanation: Provide analysis, as specified, of each outstanding issue of long-term debt, on a 13 month average basis, for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Line No.	(1) Issue	(2) Issue Date	(3) Maturity Date	(4) Principal Outstanding 12/31/23	(5) (Premium) Discount	(6) Issuing Expense	(7) Net (5)+(6)	(8) Life (Years)	(9) Amortization (7)/(8)	(10) Interest	(11) Annual Total Cost (9)+(10)
1	Long-term Borrowing from FPL ⁽¹⁾			\$157,542,840						\$6,584,756	\$6,584,756
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	TOTAL			<u>\$157,542,840</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$6,584,756</u>	<u>\$6,584,756</u>
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			<u>0</u>							
18	NET			<u>\$157,542,840</u>							
19	EMBEDDED COST OF LONG-TERM DEBT			<u>4.18%</u>							

⁽¹⁾ Consistent with Order PSC-2021-0409-FOF-EI, FCG projects to make long-term borrowings from FPL in an aggregate principal amount not to exceed \$300 million during calendar year 2023. The long-term borrowings from FPL do not consist of separately identified individual third-party long-term debt issuances.

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

Explanation: Provide analysis of short term debt including each outstanding issue of short term debt on 13 month average for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Outstanding Short Term Debt

Line No.	(1) Description	(2) Projected Interest Expense	(3) Maturity Date	(4) Average Amount Outstanding Projected Test Year	(5) Effective Cost Rate (2)/(4)
1	Short-term Borrowing from FPL ⁽¹⁾	\$366,985	Jan-2024	\$20,639,405	1.78%
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16	TOTAL	<u>\$366,985</u>		<u>\$20,639,405</u>	1.78%

17 ⁽¹⁾ Per Order PSC-2021-0409-FOF-EI, FCG is authorized to make short-term borrowings from FPL in an aggregate principal amount not to exceed \$150 million at any one time during calendar years 2022 and 2023.

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide analysis of short term debt including each outstanding issue of short term debt on 13 month average for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Outstanding Short Term Debt

Line No.	(1) Description	(2) Average Interest Expense	(3) Maturity Date	(4) Average Amount Outstanding Projected Test Year	(5) Effective Cost Rate (2)/(4)
1	Short-term Borrowing from FPL ⁽¹⁾	\$366,995	Jan-2024	\$20,639,971	1.78%
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16		\$366,995		\$20,639,971	1.78%

17 ⁽¹⁾ Per Order PSC-2021-0409-FOF-EI, FCG is authorized to make short-term borrowings from FPL in an aggregate principal amount not to exceed \$150 million at any one time during calendar years 2022 and 2023.

Florida Public Service Commission

Explanation: Provide analysis, as specified, of preferred stock on a 13 month average basis for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Issue	Projected Issue Date	Call Provisions or Special Restrictions	Principal Amount Outstanding	Discount or Premium Associated With (4)	Issuing Expense Associated With (4)	Net Proceeds (4)+(5)-(6)	Coupon Rate	Dollar Dividends (8 X 4)	Effective Cost Rate (9)/(7)
1	NONE									
2										
3										
4										
5										
6										
7										
8										
9										
10	TOTAL			0	0	0	0		0	0

Florida Public Service Commission

Explanation: Provide analysis of common stock issues, as specified, for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	(1) Method of Issue	(2) Projected Price Per Share	(3) Projected Shares To Be Issued	(4) Projected Gross Proceeds (2)X(3)	(5) Projected Issue Expense	(6) Projected Net Proceeds (4)-(5)	(7) Net Proceeds Per Share (6)/(3)	(8) Projected Total Shares Outstanding
1	Contribution from FPL ⁽¹⁾	N/A	N/A	\$88,936,696	N/A	\$88,936,696	N/A	N/A
2	END OF YEAR BALANCE					\$88,936,696	N/A	

3 ⁽¹⁾ Florida City Gas does not issue common stock. All equity contributions are from Florida Power & Light.

Florida Public Service Commission

Explanation: Provide analysis of common stock issues, as specified, for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	(1) Method of Issue	(2) Projected Price Per Share	(3) Projected Shares To Be Issued	(4) Projected Gross Proceeds (2)X(3)	(5) Projected Issue Expense	(6) Projected Net Proceeds (4)-(5)	(7) Net Proceeds Per Share (6)/(3)	(8) Projected Total Shares Outstanding
1	Contribution from FPL ⁽¹⁾	N/A	N/A	\$88,935,883	N/A	\$88,935,883	N/A	N/A
2	END OF YEAR BALANCE					\$88,935,883	N/A	

3 ⁽¹⁾ Florida City Gas does not issue common stock. All equity contributions are from Florida Power & Light.

Florida Public Service Commission

Explanation: Provide monthly balances, interest rates, and interest payments on customer deposits for the projected test year. Indicate the company policy on collecting deposits, deposit size, payment of interest, and refunds.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell, Kurt Howard

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	(1) Month & Year	(2) Customer Deposits	(3) Inactive Customer Deposits	(4) Total Customer Deposits (2)+(3)	(5) Interest Expense	
1	Dec-22	\$3,559,852	0	\$3,559,852	\$7,973	
2	Jan-23	3,600,419	0	3,600,419	7,912	
3	Feb-23	3,650,377	0	3,650,377	8,002	
4	Mar-23	3,685,850	0	3,685,850	8,113	
5	Apr-23	3,739,707	0	3,739,707	8,192	
6	May-23	3,794,565	0	3,794,565	8,312	
7	Jun-23	3,853,461	0	3,853,461	8,434	
8	Jul-23	3,919,346	0	3,919,346	8,565	
9	Aug-23	3,985,942	0	3,985,942	8,711	
10	Sep-23	4,056,510	0	4,056,510	8,859	
11	Oct-23	4,130,380	0	4,130,380	9,016	
12	Nov-23	4,200,332	0	4,200,332	9,180	
13	Dec-23	4,279,774	0	4,279,774	9,336	
14			13-MONTH AVG.	\$3,881,270	12-MONTH TOTAL	\$102,632
15			EFFECTIVE INTEREST RATE	2.64%		
16	The Company's policy for collecting deposits, deposit size, payment of interest, and refunds is pursuant the "Rule and Regulations" section of FCG's tariff book.					

Florida Public Service Commission

Explanation: Provide the information, as specified, for financing plans and assumptions.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	For Bonds				For Stock				(10) Other Assumptions	
	(1) Type of Issue	(2) Date of Issue	(3) Capitalization (A)	(4) Interest Rate	(5) Life in Years	(6) No. of Shares	(7) Market Price	(8) Issue Cost		(9) Principal Amount (A)
1	Long-term Borrowing from FPL (B)		\$157,542,840	4.18%		Contribution from FPL (C)			\$6,841,284	
2										
3										
4										
5										
6										
7										
8										
9										
10										
Capital Structure Objectives:		(11) Components			(12) Percent of Total					
11		LONG TERM DEBT			35.7%					
12		PREFERRED STOCK			0.0%					
13		COMMON EQUITY			59.6%					
14		SHORT TERM DEBT			4.7%					

(A) 13-Month Average Balances

(B) Consistent with Order PSC-2021-0409-FOF-EI, FCG projects to make long-term borrowings from FPL in an aggregate principal amount not to exceed \$300 million during calendar year 2023.

(C) Florida City Gas does not issue common stock. All equity contributions are from Florida Power & Light.

Florida Public Service Commission

Explanation: Provide the information, as specified, for financing plans and assumptions.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	For Bonds					For Stock				(10) Other Assumptions
	(1) Type of Issue	(2) Date of Issue	(3) Capitalization (A)	(4) Interest Rate	(5) Life in Years	(6) No. of Shares	(7) Market Price	(8) Issue Cost	(9) Principal Amount (A)	

1	Long-term Borrowing from FPL (B)		\$157,542,840	4.18%		Contribution from FPL (C)			\$6,841,222	
2										
3										
4										
5										
6										
7										
8										
9										
10										

Capital Structure Objectives:	(11) Components	(12) Percent of Total
11	LONG TERM DEBT	35.7%
12	PREFERRED STOCK	0.0%
13	COMMON EQUITY	59.6%
14	SHORT TERM DEBT	4.7%

(A) 13-Month Average Balances

(B) Per Order PSC-2021-0409-FOF-EI, FCG is authorized to make long-term borrowings from FPL in an aggregate principal amount not to exceed \$300 million during calendar year 2022.

(C) Florida City Gas does not issue common stock. All equity contributions are from Florida Power & Light.

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Mark Campbell

Line No.	Indicator	Month and Year Ended 12/31/2023	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	\$16,754,475	\$37,830,355
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	\$0	\$0
3	INCOME TAXES	\$2,680,861	\$9,853,217
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	\$19,435,336	\$47,683,572
5	INTEREST (BEFORE DEDUCTING AFUDC)	\$7,208,703	\$7,208,703
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.70	6.61
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$9,545,772	\$30,621,652
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	\$16,754,475	\$37,830,355
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	\$0	\$0
12	INCOME TAXES	\$2,680,861	\$9,853,217
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	\$19,435,336	\$47,683,572
14	INTEREST (BEFORE DEDUCTING AFUDC)	\$7,208,703	\$7,208,703
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.70	6.61
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$9,545,772	\$30,621,652
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

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

Explanation: Provide calculations for the following - interest coverage ratios and preferred dividend coverage (including and excluding AFUDC for each indicator) for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Line No.	Indicator	Month and Year Ended 12/23	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION</u>			
1	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	\$16,754,625	\$37,938,182
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	\$0	\$0
3	INCOME TAXES	\$2,680,909	\$9,895,065
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	\$19,435,534	\$47,833,247
5	INTEREST (BEFORE DEDUCTING AFUCD)	\$7,208,713	\$7,208,713
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	2.70	6.64
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$9,545,912	\$30,729,469
8	PREFERRED DIVIDENDS	N/A	N/A
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A
<u>EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION</u>			
10	EARNINGS BEFORE INTEREST (INCLUDING AFUCD)	\$16,754,625	\$37,938,182
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	\$0	\$0
12	INCOME TAXES	\$2,680,909	\$9,895,065
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	\$19,435,534	\$47,833,247
14	INTEREST (BEFORE DEDUCTING AFUCD)	\$7,208,713	\$7,208,713
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	2.70	6.64
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$9,545,912	\$30,729,469
17	PREFERRED DIVIDENDS	N/A	N/A
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A

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

Explanation: Provide information, as specified, used to calculate the percentage of construction funds to be generated internally.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Line No.	Indicator	Month and Year Ended 12/23	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$9,545,772	\$30,621,652
2	DEPRECIATION AND AMORTIZATION	\$20,276,958	\$22,453,635
3	ITC (NET)	\$0	\$0
4	DEFERRED TAXES (NET)	\$1,504,302	\$1,504,302
5	AFUDC	\$0	\$0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	\$31,327,031	\$54,579,589
7	RETIREMENTS AND REDEMPTIONS	\$28,436,862	\$28,436,862
8	DIVIDENDS (PREFERRED AND COMMON)	\$0	\$0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	\$2,890,169	\$26,142,726
10	<u>CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)</u>	\$55,622,214	\$55,622,214
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	5.20%	47.00%

Florida Public Service Commission

Explanation: Provide information, as specified,
used to calculate the percentage of
construction funds to be generated
internally.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Indicator	Month and Year Ended 12/23	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
<u>FUNDS FROM CURRENT OPERATIONS:</u>			
1	NET INCOME	\$9,545,912	\$30,729,469
2	DEPRECIATION AND AMORTIZATION	20,276,958	19,269,025
3	ITC (NET)	0	0
4	DEFERRED TAXES (NET)	1,504,302	1,504,302
5	AFUDC	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	\$31,327,172	\$51,502,795
7	RETIREMENTS AND REDEMPTIONS	\$28,436,862	\$28,436,862
8	DIVIDENDS (PREFERRED AND COMMON)	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	\$2,890,309	\$23,065,933
10	<u>CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)</u>	\$55,622,214	\$55,622,214
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	5.20%	41.47%

Florida Public Service Commission

Explanation: Calculate the afudc as a percentage of income for common for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Indicator	Month and Year Ended 12/23	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	\$0	\$0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0
4	INCOME AVAILABLE FOR COMMON	\$9,545,772	\$30,621,652
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%

NOTE: FLORIDA CITY GAS DOES NOT ACCRUE AFUDC. SEE SCHEDULE B-8.

Florida Public Service Commission

Explanation: Calculate the afudc as a percentage of income for common for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/23
 Witness: Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Indicator	Month and Year Ended 12/23	
		Projected Test Year Current Rates	Projected Test Year Proposed Rates
1	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	0	0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	0	0
4	INCOME AVAILABLE FOR COMMON	9,545,912	30,729,469
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%

NOTE: FLORIDA CITY GAS DOES NOT ACCRUE AFUDC. SEE SCHEDULE B-8.

Florida Public Service Commission

Explanation: Provide the calculation of the
revenue expansion factor.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	%
1	REVENUE REQUIREMENT	100.0000
2	REGULATORY ASSESSMENT RATE	0.5000
3	BAD DEBT RATE	0.4771
4	NET BEFORE INCOME TAXES (1)-(2)-(3)	99.0229
5	STATE INCOME TAX RATE	5.5000
6	STATE INCOME TAX (4 X 5)	5.4463
7	NET BEFORE FEDERAL INCOME TAX (4)-(6)	93.5766
8	FEDERAL INCOME TAX RATE	21.0000
9	FEDERAL INCOME TAX (7 X 8)	19.6511
10	REVENUE EXPANSION FACTOR (7)-(9)	73.9255
11	NET OPERATING INCOME MULTIPLIER (100% / LINE 10)	1.3527

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20220069-GU

Explanation: Provide the calculation of the revenue deficiency for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Line No.	Description	Source	Amount
1	ADJUSTED RATE BASE	Schedule G-1 p.1	\$ 487,422,825
2	REQUESTED RATE OF RETURN	Schedule G-3 p.2	7.09%
3	N.O.I. REQUIREMENTS	Line 1 x Line 2	\$ 34,574,871
4	LESS: ADJUSTED N.O.I. (A)	Schedule G-2 p.1	\$ 10,923,943
5	N.O.I. DEFICIENCY	Line 3 - Line 4	\$ 23,650,928
6	EXPANSION FACTOR	Schedule G-4	1.3527
7	REVENUE DEFICIENCY (B)	Line 5 x Line 6	\$ 31,992,611
8	LESS:		
9	LNG REVENUE INCREASE (C)		\$ 3,828,493
10	TRANSFER OF SAFE INVESTMENTS (D)		\$ 5,990,342
11	INCREMENTAL REVENUE INCREASE	Line 7 - Line 9 - Line 10	\$ 22,173,776

NOTES:

(A) Excludes annual amortization of unprotected excess accumulated deferred income taxes resulting from the Tax Cuts and Job Act of 2017 of \$0.3 million. Per Order No. PSC-2018-0596-S-GU, Docket No. 20180154-GU, this amount will be fully amortized as of December 31, 2022.

(B) Represents the total base rate revenue increase requested by FCG in this proceeding, which includes revenue requirements associated with the previous Commission approved Liquefied Natural Gas ("LNG") project and transfer of Safety, Access, and Facility Enhancement ("SAFE") program investments as of December 31, 2022 from clause recovery to base rates.

(C) Represents the base rate revenue increase approved by the Commission in Order No. PSC-2018-0190-FOF-GU, Docket No. 20170179-GU when FCG's Liquefied Natural Gas ("LNG") project goes into service, which is expected in March 2023.

(D) Represents the revenue requirements associated with SAFE investments as of December 31, 2022 currently being recovered through the SAFE cost recovery clause. FCG is required to transfer the recovery of these investments from the SAFE cost recovery clause to base rates per Order No. Per PSC-15-0390-TRF-GU, Docket No. 150116-GU.

Florida Public Service Commission

Explanation: Provide the calculation
of the revenue deficiency
for the projected
test year.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Liz Fuentes

Company: Florida City Gas

Docket No.: 20220069-GU

Line No.	Description	Source	Amount
1	ADJUSTED RATE BASE	Schedule G-1 p.1 (with RSAM)	\$ 489,002,189
2	REQUESTED RATE OF RETURN	Schedule G-3 p.2 (with RSAM)	7.09%
3	N.O.I. REQUIREMENTS	Line 1 x Line 2	\$ 34,688,400
4	LESS: ADJUSTED N.O.I. (A)	Schedule G-2 p.1 (with RSAM)	\$ 13,268,605
5	N.O.I. DEFICIENCY	Line 3 - Line 4	\$ 21,419,795
6	EXPANSION FACTOR	Schedule G-4	1.3527
7	REVENUE DEFICIENCY (B)	Line 5 x Line 6	\$ 28,974,556
8	LESS:		
9	LNG REVENUE INCREASE (C)		\$ 3,828,493
10	TRANSFER OF SAFE INVESTMENTS (D)		\$ 5,696,211
11	INCREMENTAL REVENUE INCREASE	Line 7 - Line 9 - Line 10	\$ 19,449,853

NOTES:

(A) Excludes annual amortization of unprotected excess accumulated deferred income taxes resulting from the Tax Cuts and Job Act of 2017 of \$0.3 million. Per Order No. PSC-2018-0596-S-GU, Docket No. 20180154-GU, this amount will be fully amortized as of December 31, 2022.

(B) Represents the total base rate revenue increase requested by FCG in this proceeding, which includes revenue requirements associated with the previous Commission approved Liquefied Natural Gas ("LNG") project and transfer of Safety, Access, and Facility Enhancement ("SAFE") program investments as of December 31, 2022 from clause recovery to base rates.

(C) Represents the base rate revenue increase approved by the Commission in Order No. PSC-2018-0190-FOF-GU, Docket No. 20170179-GU when FCG's Liquefied Natural Gas ("LNG") project goes into service, which is expected in March 2023.

(D) Represents the revenue requirements associated with SAFE investments as of December 31, 2022 currently being recovered through the SAFE cost recovery clause. FCG is required to transfer the recovery of these investments from the SAFE cost recovery clause to base rates per Order No. Per PSC-15-0390-TRF-GU, Docket No. 150116-GU.

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop the projected test year ending 12/31/23.

Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Mark Campbell, Liz Fuentes,
Tara DuBose, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

1	<u>PROPERTY & INVESTMENT:</u>	
	ADDITIONS:	ADDITIONS ARE BASED ON HISTORICAL TRENDS, EXCEPT FOR LARGE PROJECTS THAT ARE ADDED BASED ON THEIR EXPECTED COMPLETION DATES.
	MAJOR ADDITION - LNG FACILITY:	PROJECTED TO CLOSE TO PLANT IN SERVICE IN MARCH 2023.
	RETIREMENTS:	RETIREMENTS ARE BASED ON A HISTORICAL TREND FROM 2015 THROUGH 2020.
	CWIP:	CWIP IS PROJECTED TO INCREASE BY THE MONTHLY CAPITAL EXPENDITURES AND REDUCED BY MONTHLY ADDITIONS.
	GAS PLANT ACQ. ADJ.	THIS BALANCE REPRESENTS THE AGL ACQUISITION ADJUSTMENT, NO CHANGE IS FORECASTED THROUGH THE END OF THE TEST YEAR. PER ORDER NO. PSC-07-0913-PAA-GU.
	ACCUM PROV FOR DEPRECIATION:	THE ACCUMULATED PROVISION FOR DEPRECIATION BALANCE IS PROJECTED TO INCREASE BY DEPRECIATION AT CURRENT APPROVED DEPRECIATION RATES AND REDUCED BY PLANT RETIREMENTS.
	ACCUM PROV FOR ACQ ADJ:	THIS BALANCE REPRESENTS THE AGL ACQUISITION ADJUSTMENT WHICH IS AMORTIZED BY \$60,158 EACH MONTH. PER ORDER NO. PSC-07-0913-PAA-GU.
	CAPITAL LEASES:	THE LAST ACTUAL PERIOD BALANCE (12/31/2021) IS CARRIED FORWARD INTO FORECAST, NO CHANGE IS FORECASTED THROUGH THE END OF THE TEST YEAR. THIS BALANCE IS OFFSET BY CAPITAL LEASE LIABILITIES AND REMOVED FOR RATEMAKING PURPOSES.
2	<u>CURRENT AND ACCRUED ASSETS:</u>	
	CASH:	A CASH BALANCE OF \$5,000,000 EACH MONTH IS PROJECTED THROUGH THE TEST YEAR.
	CUST. ACCTS. RECEIVABLE:	PROJECTION IS BASED ON THE 2021 HISTORICAL DAYS SALES OUTSTANDING APPLIED TO PROJECTED REVENUE AT PROPOSED RATES.
	ACCUM PROV UNCOLLECT ACCTS:	PROJECTED USING A HISTORICAL TREND FOR WRITE OFF AND RECOVERIES ON PROJECTED REVENUE AT PROPOSED RATES.
	GAS STORAGE	PROJECTED USING A HISTORICAL TREND FOR VOLUMES AND THE AVAILABLE GAS COST CURVE AT THE TIME OF PREPARATION.
	PREPAYMENTS	INCLUDES ANNUAL PREPAID INSURANCE THAT IS PAID ANNUALLY AND AMORTIZED MONTHLY. HOWEVER, THIS BALANCE IS PRIMARILY PREPAID LICENSES AND AMORTIZATION ASSOCIATED WITH THE STARNIK BILLING SYSTEM.
	UNBILLED REVENUE & MISC.	PROJECTED USING A HISTORICAL TREND FOR RESIDENTIAL AND C&I CUSTOMERS.
3	<u>DEFERRED CHARGES:</u>	
	OTHER REG ASSETS - AEP	THE PROJECTED BALANCE IS BASED ON AN EXPECTED RECOVERY OF THE UNRECOVERED BALANCE USING A HISTORICAL TREND. THE FORECAST DOES NOT CONTEMPLATE ADDITIONAL PROJECTS FOR AEP.
	OTHER REG ASSETS - SAFE	REFLECTS THE PROJECTED UNDER - RECOVERY OF SAFE CLAUSE AT PRESENT RATES.
	OTHER REG ASSETS - ECP	REFLECTS THE PROJECTED UNDER - RECOVERY OF ECP CLAUSE AT PRESENT RATES.
	OTHER REG ASSETS - CRA	REFLECTS THE PROJECTED UNDER - RECOVERY OF CRA CLAUSE AT PRESENT RATES.
	OTHER REG ASSETS - DEFER PIPING & CONV COSTS	PROJECTIONS BASED ON THE CURRENT AMORTIZATION SCHEDULES AS OF THE LAST ACTUAL PERIOD OF 12/31/2021. THE FORECAST DOES NOT INCLUDE ADDITIONAL PROJECTED UNRECOVERED PIPING OR CONVERSION COSTS.
	RATE CASE EXPENSE:	ASSUMES FULL RECOVERY OF THE 2018 RATE CASE EXPENSES IN 2022. THE PROJECTED RATE CASE COST FOR THIS CASE IS ASSUMED TO BE \$1,991,116 INCURRED IN 2021 AND 2022 WITH A FOUR YEAR AMORTIZATION BEGINNING IN JANUARY OF 2023.
	MISCELLANEOUS DEFERRED DEBITS	PRIMARILY CONSISTS OF A DEFERRED PENSION ASSET WITH ASSOCIATED ACCRUAL BASED ON LATEST ACTUARIAL ESTIMATES.
	ACCUMULATED DEFERRED INCOME TAXES	BASED ON PROJECTED TAXABLE INCOME AND CURRENT FEDERAL AND STATE RATES, TAKING INTO CONSIDERATION PROJECTED PERMANENT AND TEMPORARY TIMING DIFFERENCES.
	UNAMORTIZED LOSS ON REACQUIRED DEBT	PROJECTION BASED ON MONTHLY STRAIGHT-LINE AMORTIZATION OF \$12,861 PER MONTH ON BONDS REAQUIRED PRIOR TO FPL'S ACQUISITION OF FCG.
4	<u>COMMON EQUITY:</u>	DURING THE PROJECTED TEST YEAR, FCG INVESTOR SOURCES OF CAPITALIZATION IS PROJECTED TO BE APPROXIMATELY 59.6% EQUITY.
5	<u>LONG-TERM DEBT:</u>	SEE INTEREST RATE AND INTEREST EXPENSE ASSUMPTIONS.
6	<u>NON-CURRENT LIABILITIES:</u>	
	ACCUM PROV PENSION & BENEFITS	PROJECTIONS BASED ON LATEST ACTUARIAL ESTIMATES AT THE TIME OF PREPARATION.
	ACCUM PROV INJURIES & DAMAGES	PROJECTION BASED ON BUDGETED INJURIES AND DAMAGES EXPENSE ACCRUALS.
	ACCUM PROV PROPERTY INSURANCE	PROJECTION BASED ON CURRENT APPROVED ANNUAL STORM ACCRUAL OF \$57,500.
	CAPITAL LEASES:	THE LAST ACTUAL PERIOD BALANCE (12/31/2021) IS CARRIED FORWARD INTO FORECAST PERIOD, NO CHANGE IS FORECASTED THROUGH THE END OF THE TEST YEAR. THIS BALANCE IS OFFSET BY CAPITAL LEASE ASSETS AND REMOVED FOR RATEMAKING PURPOSES.

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop the projected test year ending 12/31/23.

Type of Data Shown:

Company: Florida City Gas

Projected Test Year: 12/31/23

Witness: Mark Campbell, Liz Fuentes,
Tara DuBose, Kurt S. Howard

Docket No.: 20220069-GU

7	<u>CURRENT AND ACCRUED LIABILITIES:</u>	
	ACCOUNTS PAYABLE:	PROJECTION IS BASED ON THE 2021 HISTORICAL DAYS PAYABLE OUTSTANDING APPLIED TO BUDGETED O&M AND CAPITAL EXPENDITURES.
	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES:	BALANCE REPRESENTS THE PURCHASE OF GAS FROM SUBSIDIARIES SUPPLIED TO PGA CUSTOMERS. BALANCES ARE SETTLED IN THE PRECEDING MONTH.
	NOTES PAYABLE TO ASSOCIATED COMPANIES:	SEE INTEREST RATE AND INTEREST EXPENSE ASSUMPTIONS.
	CUSTOMER DEPOSITS:	PROJECTION IS BASED ON A HISTORICAL TREND APPLIED TO PROJECTED REVENUES AT PROPOSED RATES. SEE INTEREST RATE AND INTEREST EXPENSE ASSUMPTIONS FOR COST RATE.
	TAXES ACCRUED - GENERAL:	REFLECTS SPECIFIC FORECASTS OF THE UNDERLYING TAXES AND THEIR SCHEDULED PAYMENT. THE FORECAST WITH RESPECT TO PROPERTY TAXES RECOGNIZES INCREASED LEVELS OF PAYMENT DUE BASED ON THE INCREASED INVESTMENT THE COMPANY HAS MADE IN RECENT YEARS.
	TAXES ACCRUED - INCOME:	REFLECTS ASSUMED ANNUAL PAYMENT OF TAXES BASED ON THE PROJECTED INCOME FORECAST.
	INTEREST ACCRUED:	BASED ON SPECIFIC FORECASTS OF THE INTEREST ACCRUING ON DEBT AND CUSTOMER DEPOSITS. INTEREST ON DEBT IS SETTLED QUARTERLY. SEE NOTES PAYABLE TO ASSOCIATED COMPANIES, LONG-TERM DEBT, AND CUSTOMER DEPOSITS FOR SPECIFIC COST RATE ASSUMPTIONS.
	TAX COLLECTIONS PAYABLE:	REFLECTS SPECIFIC FORECASTS OF THE UNDERLYING TAXES INCLUDING GROSS RECEIPTS TAX, FRANCHISE, AND SALES TAX AND THEIR SCHEDULED PAYMENTS.
	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES:	REFLECTS SPECIFIC FORECASTS RELATED TO ACCRUED VACATION, BENEFITS, AND COMPENSATION. DRIVEN PRIMARILY BY ASSOCIATED BUDGET AND EXPECTED PAYMENTS. OTHER ITEMS BASED ON A HISTORICAL AVERAGE WITH A TWO PERCENT INCREASE.
8	<u>DEFERRED CREDITS:</u>	
	OTHER REGULATORY LIABILITIES:	PRIMARILY REFLECTS THE PROJECTED OVERRECOVERY IN PGA CLAUSE BASED ON THE BEST AVAILABLE INFORMATION AT THAT TIME. SIGNIFICANT CHANGES IN COST OF GAS HAVE OCCURRED SINCE THE DEVELOPMENT OF THE FORECAST.
9	<u>REVENUES:</u>	SEE GROWTH AND GENERAL SALES AND CUSTOMER ASSUMPTIONS.
10	<u>COST OF GAS:</u>	THE COST OF GAS SOLD REFLECTS THE FORECAST GAS DEMAND AND THE BEST AVAILABLE GAS COST CURVE AT THE TIME OF PREPARATION.
11	<u>OPERATING & MAINTENANCE EXP:</u>	OPERATING & MAINTENANCE EXPENSES ARE BASED ON THE FCG 2022 COMPANY BUDGET.

Florida Public Service Commission

Explanation: Provide the major assumptions used to develop
the projected test year ending 12/31/23.Type of Data Shown:
Projected Test Year: 12/31/23
Witness: Mark Campbell, Liz Fuentes,
Tara DuBose, Kurt S. Howard

Company: Florida City Gas

Docket No.: 20220069-GU

12	<u>CUSTOMER GROWTH:</u>	REFLECTS CUSTOMER ADDITIONS BASED ON HISTORICAL TRENDS. THE DEMAND FORECAST REFLECTS CONSUMPTION PATTERNS BASED HISTORICAL TRENDS, INCLUDING SEASONAL EFFECTS. FOR THE TEST YEAR ENDED DECEMBER 31, 2023, THE PROJECTED CUSTOMER COUNT IS 117,982.
13	<u>INFLATION RATE FORECAST</u>	THE CONSUMER PRICE INDEX (CPI) MEASURES THE PRICE CHANGE OF A CONSTANT MARKET BASKET OF GOODS AND SERVICES OVER TIME. FOR COMPANY PURPOSES, IT IS A USEFUL ESCALATOR FOR DETERMINING TRENDS IN WAGE CONTRACTS AND INCOME PAYMENTS, EXCLUDING CONSTRUCTION WORK. AT THE TIME OF PREPARATION, THE PROJECTED ANNUAL RATE OF CHANGE FOR THE TEST YEAR ENDED DECEMBER 31, 2023 WAS 4.20%.
14	<u>INTEREST RATE</u>	VARIABLE RATE DEBT INTEREST RATES ARE DERIVED FROM THE JANUARY 11, 2022 FORWARD LIBOR CURVE THE INTEREST RATE ASSUMPTIONS FOR LONG-TERM DEBT ARE DERIVED FROM THE DECEMBER 2021 ISSUE OF BLUE CHIP FINANCIAL FORECASTS. THE CUSTOMER DEPOSIT INTEREST RATE COST USES THE THIRD QUARTER 2021 EARNINGS SURVEILLANCE REPORT FILING.
15	<u>DEPRECIATION RATE</u>	CURRENT APPROVED DEPRECIATION RATES PER ORDER NO. PSC-2018-0190-FOF-GU, DOCKET NO. 20170179-GU.
16	<u>PROPERTY TAX - MILLAGE RATE</u>	PROJECTED BASED ON NET PLANT AT YEAR END (ORIGINAL COST LESS ACCUMULATED DEPRECIATION) MULTIPLIED BY 1.8%.
17	<u>DEPRECIATION & AMORTIZATION EXPENSE:</u>	BASED ON MONTHLY TEST YEAR FORECASTED PLANT BALANCES AND CURRENT APPROVED DEPRECIATION AND AMORTIZATION RATES.
18	<u>TAXES OTHER THAN INCOME:</u>	REFLECTS SPECIFIC FORECASTS OF THE UNDERLYING TAXES. THE FORECAST WITH RESPECT TO PROPERTY TAXES ASSUMES INCREASED LEVELS OF EXPENSE DUE TO THE INCREASED INVESTMENTS THE COMPANY HAS MADE IN RECENT YEARS.
19	<u>INCOME TAXES:</u>	INCOME TAXES ARE BASED ON PROJECTED TAXABLE INCOME AND CURRENT FEDERAL AND STATE RATES, TAKING INTO CONSIDERATION PROJECTED PERMANENT AND TEMPORARY TIMING DIFFERENCES.
20	<u>INTEREST EXPENSE:</u>	BASED ON SPECIFIC FORECASTS OF THE INTEREST ACCRUING ON DEBT, CUSTOMER DEPOSITS, AND AMORTIZATION OF LOSS ON REACQUIRED DEBT. SEE LINE 13, INTEREST RATE, FOR COST RATE ASSUMPTIONS. AMORTIZATION OF LOSS ON REACQUIRED DEBT IS RELATED TO PRIOR DEBT REDEMPTION UNDER SOUTHERN COMPANY GAS.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

Type of Data Shown:
 Historic Base Yr - 1: 12/31/20
 Witness: Liz Fuentes, Mark Campbell

Company: Florida City Gas

Docket No.: 20220069-GU

Other Taxes for the Prior Year Ended 12/31/20

Line No.	Type of Tax	(1) Effective Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount Charged to Operating Expenses
1	PAYROLL TAXES **	VARIOUS	SEE NOTE #1	847,407	1	\$847,407
2	UTILITY ASSESSMENT FEE	0.50%	SEE NOTE #2	456,730	1	456,730
3	PROPERTY	VARIOUS	ASSESSED VALUE	2,957,082	1	2,957,082
4	GROSS RECEIPTS	2.50%	SEE NOTE #3	2,583,701	1	2,583,701
5	FRANCHISE FEE	VARIOUS	SEE NOTE #4	2,278,685	1	2,278,685
6	UTILITY TAX ADJUSTMENT	N/A	N/A	-	-	-
7					TOTAL	<u>\$9,123,606</u>

8 ** INCLUDES FICA, FUTA, SUTA

9 Notes:

10 1) Payroll taxes include: a) Federal Unemployment rate of 0.6% which is applied to taxable wages of each employee up to a maximum of \$7,000, b) State Unemployment rate of 0.11% which is applied to taxable wages of each employee up to a maximum of \$7,000, and c) FICA which is applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$137,700 in 2020, and 1.45% to all taxable wages for MEDICARE.

11 2) Utility Assessment Fee (Regulatory Assessment Fee): Applied to operating revenues from the sales of gas and recorded to FERC Account 928 - Regulatory commission expenses.

12 3) Gross Receipts: Applied to revenues collected from the sales of gas.

13 4) Franchise Fee: Applied to base revenues from gas sales including gas and other clause adjustments for customer classes specified in the individual franchise ordinances. Franchise Fee is specified in franchise ordinances levied by the grantor.

Florida Public Service Commission

Explanation: Provide a schedule of taxes other than income taxes for the historic base year and the prior year. For each tax, indicate the amount charged to operating expenses.

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

Company: Florida City Gas

Docket No.: 20220069-GU

Other Taxes For The Historical Base Year Ended 12/31/21

Line No.	Type of Tax	(1) Effective Rate	(2) Tax Basis (\$)	(3) Total Amount (1 X 2)	(4) Jurisdictional Factor	(5) Amount Charged to Operating Expenses
1	PAYROLL TAXES **	VARIOUS	SEE NOTE #1	\$850,688	1	\$850,688
2	UTILITY ASSESSMENT FEE	0.50%	SEE NOTE #2	536,078	1	536,078
3	PROPERTY	VARIOUS	ASSESSED VALUE	2,763,965	1	2,763,965
4	GROSS RECEIPTS	2.50%	SEE NOTE #3	2,734,200	1	2,734,200
5	FRANCHISE FEE	VARIOUS	SEE NOTE #4	2,705,595	1	2,705,595
6	UTILITY TAX ADJUSTMENT	N/A	N/A	-	-	-
7					TOTAL	<u>\$9,590,526</u>

8 ** INCLUDES FICA, FUTA, SUTA

9 Notes:

10 1) Payroll taxes include: a) Federal Unemployment rate of 0.6% which is applied to taxable wages of each employee up to a maximum of \$7,000, b) State Unemployment rate of 0.72% which is applied to taxable wages of each employee up to a maximum of \$7,000, and c) FICA which is applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$142,800 in 2021, and 1.45% to all taxable wages for MEDICARE.

11 2) Utility Assessment Fee (Regulatory Assessment Fee): Applied to operating revenues from the sales of gas and recorded to FERC Account 928 - Regulatory commission expenses.

12 3) Gross Receipts: Applied to revenues collected from the sales of gas.

13 4) Franchise Fee: Applied to base revenues from gas sales including gas and other clause adjustments for customer classes specified in the individual franchise ordinances. Franchise Fee is specified in franchise ordinances levied by the grantor.