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November 20, 2025

BY E-PORTAL

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

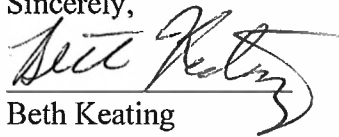
Docket No. 20250035-GU – Petition for approval of 2025 depreciation study and for approval to amortize reserve imbalance, by Florida City Gas.

Dear Mr. Teitzman:

Attached for electronic filing in the above-referenced docket, please find the Rebuttal Testimony of Patricia Lee on behalf of Florida City Gas, along with her Exhibits Nos. PSL-5 and PSL-6.

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

Sincerely,



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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

IN THE MATTER OF THE PETITION FOR)
APPROVAL OF 2025 DEPRECIATION STUDY) Docket No. 20250035-GU
AND FOR APPROVAL TO AMORTIZE THE RESERVE)
IMBALANCE, BY FLORIDA CITY GAS)

**REBUTTAL TESTIMONY
OF PATRICIA LEE**

ON BEHALF OF
FLORIDA CITY GAS

November 20, 2025

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Table of Contents

<u>SECTION</u>	<u>PAGE</u>
I. Introduction	3
II. Purpose of Rebuttal Testimony	3
III. Regulatory Compliance.....	6
IV. Data Integrity and Study Reliability	8
V. Statistical Analysis	14
VI. Parameter Selection and Objectivity	23
VII. Handling of Reserve Imbalances	29
VIII. Conclusion.....	33

1 **I. Introduction**

2 **Q. Please state your name and business address.**

3 A. My name is Patricia Lee. My address is 116 SE Villas Court, Unit C, Tallahassee,
4 Florida 32303.

5 **Q. Have you previously filed direct testimony in this docket?**

6 A. Yes, I filed direct testimony on behalf Florida City Gas (“FCG”), which supported the
7 2025 Depreciation Study, including the subsequent revision and amended filings.

8 **Q. Has your employment status and job responsibilities remained the same since**
9 **discussed in your previous testimony?**

10 A. Yes.

11

12 **II. Purpose of Rebuttal Testimony**

13 **Q. What is the purpose of your rebuttal testimony?**

14 A. The purpose of my rebuttal testimony is to respond to the Direct Testimony of Witness
15 William Dunkel, filed on November 5, 2025, on behalf of the Office of Public Counsel,
16 and the Direct Testimony of Witness Edwin A. Kunkler IV, filed on November 13,
17 2025, on behalf of the Florida Public Service Commission, in this instant docket. In
18 my rebuttal testimony, I will first respond to Witness Dunkel’s assessments and
19 conclusions regarding the depreciation study submitted for Florida City Gas, before
20 responding to Witness Kunkler’s assessment of the depreciation study and his
21 recommended adjustments to the depreciation parameters I have proposed for FCG.

22 **Q. Are you sponsoring any rebuttal exhibits?**

1 A. Yes. Attached to my rebuttal testimony is Exhibit PSL-5, a compilation of
2 reconciliations for all accounts with significant variances between FCG's study data
3 and FCG's Annual Reports (2021-2024)¹, and Exhibit PSL-6, a list of Commission
4 orders where reserve imbalances were corrected over a period shorter than the
5 remaining life. Both exhibits were prepared under my supervision.

6 **Q. Please summarize your rebuttal testimony.**

7 A. Certainly. As it pertains to OPC's Witness Dunkel, I disagree that the methodology
8 of the depreciation study presented is incomplete or flawed, and address his
9 assessments as follows:

- 10 • I will address his recommendation that FCG's depreciation rates should not be
11 revised, which is based upon a flawed analysis (pp. 16-23);
- 12 • I will respond to his characterizations of FCG's reserve imbalance proposal,
13 including the analogy he used, which are inaccurate, arbitrary, and not based
14 on a sound assessment of the data (pp. 5-6);
- 15 • I will respond to his various suggestions that aspects of FCG's depreciation
16 study and associated reserve amortization proposal are contrary to the USOA
17 and to Florida's depreciation rule (pp. 11-12, and 14)
- 18 • I will address his representations that FCG's depreciation study and reserve
19 amortization proposal are detrimental to FCG's customers (pp. 7-8); and

¹ FCG's Annual Reports (2021-2024) are reflected on Sch G 202X of Exhibit PSL-2 workbook.

- I will respond to his assertion that any reserve imbalance should be addressed through remaining life rates in a future rate case rather than amortization (pp. 49-50, 55, and 58).

As it pertains to Commission Staff's Witness Kunkler, I will address his testimony regarding statistical analysis (pp. 6-8), proposed adjustments to the parameters proposed for Steel Mains (Account 3762) and Plastic Services (Account 3801) (pp. 9-12), and positions regarding the correction of the reserve imbalance (pp. 12-14).

For clarity, for purposes of my rebuttal testimony, like my direct testimony, I will refer to the depreciation study submitted in FCG's 2022 rate case as the "Gannett Fleming Depreciation Study."

Q. Are there aspects of Witness Dunkel's testimony with which you agree?

A. Yes. I agree with Witness Dunkel's definition of "depreciation" at page 5 of his testimony. I also generally agree with his assessment that the existence of a reserve surplus is an indication that customers have overpaid, or are overpaying, depreciation expense.

Q. Are there aspects of Witness Kunkler's testimony with which you agree?

A. Yes. I generally agree with all of Witness Kunkler's definitions and explanations of depreciation concepts. As it pertains to Witness Kunkler's testimony, it appears that our primary areas of disagreement pertain to the issue of statistical analysis and the appropriate parameters for Accounts 3762 and 3801.

1 **III. Regulatory Compliance**

2 **Q. On page 26-28, Witness Dunkel states a major part of a new depreciation study**
3 **is to perform statistical analyses for life and net salvage determinations. Under**
4 **the Commission’s depreciation study requirements, must a company perform**
5 **statistical analysis for its life proposals?**

6 **A. No, Commission Rule 25-7.045, F.A.C., does not require that a Company perform a**
7 statistical analysis. Statistical analysis may be used as a tool, but it is not required and
8 should not be viewed as determinative of future expectations for the life and net
9 salvage for any account. Reasonable life estimates can be developed through review
10 of current lives, curve shapes², company input, and consideration of the average
11 service lives of other Florida gas companies. As I will discuss in greater detail in
12 Section V of my testimony, because statistical analysis reflects past account activity,
13 it provides historical context, but that often does not translate to accurate future
14 projections. In contrast, the purpose of the depreciation study is to establish forward-
15 looking life and salvage expectations; consequently, I consider the review of current
16 lives, current shapes, input of company personnel and average service lives of other
17 Florida gas companies to carry much greater weight when developing reasonable life
18 estimates.

19 **Q. Do you agree with Witness Dunkel’s statement that depreciation rates and**
20 **amortizations should only be revised with implementation “effective at the same**
21 **time as new tariffs/prices charged to ratepayers become effective.”³ ?**

² A curve shape or Iowa curve or mortality dispersion is a graphical representation plotting the percent of property surviving at each age.

³ Dunkel testimony, page 50.

1 A. No. Depreciation rates should not be restricted to revision only within a revenue rate
2 proceeding. The Commission has consistently encouraged utilities to file depreciation
3 studies whenever a need for revised rates is identified, as FCG is doing now. Linking
4 depreciation rate revisions exclusively to revenue proceedings would discourage
5 timely depreciation updates due to the high cost of a rate case. Such a requirement also
6 conflicts with the Commission's established practice of allowing companies to file
7 depreciation studies for all or selected accounts whenever the need arises⁴.

8 **Q. On page 50, Witness Dunkel also suggests that depreciation rates should only**
9 **become effective at the same time as new rates and tariffs from the anticipated**
10 **rate case. Does the Commission usually dictate implementation dates for revised**
11 **depreciation rates?**

12 A. No. Proposed implementation dates are typically at the company's discretion. The
13 Commission just requires a depreciation study be filed at least once every five years
14 from the last submission and that the Study investments and reserves align with the
15 proposed effective date. Commission Rule 25-7.045(4)(b-c) provides that: a) if a
16 company proposes revised depreciation rates to be effective at the beginning of the
17 fiscal year, the study must be filed before the midpoint of that year; and b) if a company
18 wants new depreciation rates to be implemented at the same time as new base rates, a
19 depreciation study is required to be filed with the Company's Minimum Filing
20 Requirements (MFRs). However, the actual timing of implementation is generally at
21 the company's discretion to propose, unless otherwise specified by stipulation.

⁴ 25-7.045(4)(a), and (6), F.A.C. requires a gas company to file at least once every five years, but permits a study to be filed as needed.

1 Periodic, regular depreciation filings are much more preferable because rate case
2 timing is unpredictable. In Florida, depreciation studies are required at least once every
3 four years for electric utilities and every five years for gas utilities, reflecting
4 industry-specific technology and technological changes. In states where depreciation
5 studies are only required in conjunction with rate cases, depreciation rates may go
6 unreviewed or revised for more than 10 years, depending on when a company chooses
7 to request a rate increase.⁵

8 **Q. Do FCG's Original Study filed February 24, 2025, the Revised Filing submitted**
9 **October 3, 2025, and the Amended Depreciation Study filed November 4, 2025,**
10 **comply with the Commission's depreciation rule for gas utilities?**

11 **A. Yes.**
12

13 **IV. Data Integrity and Study Reliability**

14 **Q. On page 58, Witness Dunkel states FCG's changes to its depreciation study prove**
15 **that FCG does not have a clear grasp of its own data. What specific revisions have**
16 **been made to the February 24, 2025, originally filed study, and do these changes**
17 **indicate that the Company lacks a clear understanding of its actual data?**

18 **A. Five instances were identified where the Company updated the originally submitted**
19 **February 24, 2025 Study to reflect corrected balances and or parameters. FCG**
20 **"refined" its Study on two occasions, October 3, 2025 and November 4, 2025, to**
21 **include the following:**

⁵ As an example, the CUC Delaware filed a depreciation study in 2024 commensurate with a rate case. (Docket No. 24-0906) Depreciation rates had not been revised since 2008, with exception of Account 3900 for which a depreciation rate was revised in 2018.

- 1) A complete list of reserve adjustments;
- 2) A corrected curve shape for Plastic Mains (Account 3761);
- 3) A corrected curve shape and average remaining life for Steel Mains (Account 3762);
- 4) A recalculation of the average remaining life calculation for Transportation (Account 3922) Light and Medium Trucks, SUVs, and Vans; and
- 5) Adjustments to average age calculations to address vintage discrepancies for Steel Mains (Accounts 3762) and M&R Station Equipment (Account 3850), asset misclassifications for Meters (Accounts 3810) and Meter Installation (Account 3820) , and hard coded errors in both Mains accounts (Account 3761 and 3762).

Q. Are changes such as the ones you have noted unusual in the context of a depreciation study?

A. No, they are not and certainly do not reflect that the Company does not know or understand its data. To the contrary, these revisions were identified while responding to more than 150 interrogatories and production of document requests from Staff and OPC. Witness Dunkel's statement mischaracterizes FCG's transparency and cooperation throughout this process, when, in fact, the Commission has recognized, on more than one occasion that, "In the normal course of review and analysis of any depreciation study, the Company's original proposals are frequently refined or

1 changed.” Order No. PSC-1995-1050-FOF-GU, issued August 24, 1995, in Docket
2 No. 19951776-GU.⁶

3 FCG has provided all known corrections to the OPC and Commission Staff in a
4 transparent, straightforward manner, upon its own realization of errors made. Such
5 transparency and due diligence should not be mistaken for a misunderstanding of the
6 data or other ineptitude, but rather the appropriate refinement of an analysis as new,
7 correct information comes to light.

8 **Q. Similarly, at page 20, Witness Dunkel suggests that FCG has acknowledged it has**
9 **incorrect data and cannot determine correct numbers. Is the data used by the**
10 **Company inconsistent or otherwise insufficient to support the requests**
11 **depreciation rates, lives, and salvage values?**

12 A. No, it is not. Moreover, FCG has never stated nor implied uncertainty regarding the
13 data used in the 2025 Study. To be clear, FCG was acquired by Chesapeake Utilities
14 Corporation on December 1, 2023, and therefore does not possess detailed historical
15 activity records for the period 2021–November 2023. During the acquisition,
16 Chesapeake loaded the FCG asset listing acquired from FPL into its continuous
17 property records and project details for ongoing projects as of December 2023. As a
18 result, FCG cannot provide complete supporting documentation for activities recorded
19 prior to acquisition and must rely on source records from the prior owners.

20 Witness Dunkel was provided a high-level reconciliation between booked additions
21 and audited financial reports for 2021–November 2023, which did not include vintage

⁶ See also, Order No. 1995-0180-FOF-TL at page 5, issued February 9, 1995, in Docket No. 19941229-TL, which was protested, but only as it pertained to United.

1 or accounting details. FCG identified variances between the annual reports and prior
2 property records and reported them as FPL's reconciling adjustments in schedules
3 provided to OPC. While detailed historical entries are unavailable, FCG's continuous
4 property records are reliable. The activities from 2021–November 2023 are embedded
5 in the asset balances carried forward into Chesapeake's records. FCG's reconciliation
6 of investments by vintage for 2021–2024 against audited financial statements
7 confirmed minimal discrepancies and demonstrated that its continuous property
8 records are the most reliable and efficient source [swiftest means of obtaining the
9 information] for determining asset distribution as of January 1, 2025, for average age
10 calculations of surviving investments.

11 **Q. Beginning on page 16 of his testimony, Witness Dunkel asserts that FCG's**
12 **depreciation study violates Florida Administrative Rule 25-7.045(5)(h) because it**
13 **relies on data that does not "agree with activity booked by the utility". He further**
14 **claims there are "vast inconsistencies" between the study data and FCG's audited**
15 **Annual Reports, resulting in erroneous calculations for average age, remaining**
16 **life, and reserve surplus. Do you concur with Witness Dunkel's assessment?**

17 A. No. Witness Dunkel's conclusion is incorrect and misleading. FCG's 2025
18 Depreciation Study complies with Rule 25-7.045(5)(h) and aligns its data with booked
19 accounting activity. The Company used all reasonably available information and
20 supplemented gaps with peer group data (Exhibit PSL-4), a standard and accepted
21 practice in depreciation studies.⁷

⁷Order No. PSC-2023-0103-FOF-GU, page 19.

1 FCG rejects the claim of “vast inconsistencies” between the study and its audited
2 Annual Reports. Variances cited by Witness Dunkel for years 2021-2024 reflect
3 normal timing differences between asset placement and the recording of post-in-
4 service costs—not errors or noncompliance. These differences do not result in flawed
5 methodology or inaccurate calculations of the age.

6 Further, during discovery, FCG provided detailed reconciliations for all accounts with
7 significant variances between the study data and Annual Reports (2021-2024), as
8 shown in OPC Interrogatory Nos. 17–19. These reconciliations confirm that the
9 discrepancies are due to timing with only three instances involving surviving
10 investment figures differing from source documentation, and those were fully
11 explained. OPC’s witness did not include any of these reconciliation schedules in his
12 Exhibit WWD-5. In particular, Witness Dunkel’s choice to highlight a partial schedule
13 for 2021 at page 19 of his testimony is misleading and inconsistent with the
14 reconciliations FCG has provided the record. As such, I have included with my
15 testimony Exhibit PSL-5, which includes the reconciliations provided in response to
16 OPC ROG 3-17 through 3-19.

17 **Q. Would it be unusual for additions reported on a company’s 2021 Annual Report**
18 **to differ from what is shown as the December 31, 2024 surviving investment for**
19 **the 2021 vintage?**

20 A. No. Additions reported in the 2021 Annual Report can differ from the surviving
21 investment for the 2021 vintage as of December 31, 2024, even without retirements,
22 adjustments, or transfers. This occurs because legitimate late charges or true-ups
23 related to the original project cost may be capitalized in a later accounting period.

1 These timing differences between the in-service date and subsequent cost entries are
2 normal and represent valid components of the total capitalized cost.

3 **Q. Please explain what is meant by timing differences.**

4 A. Assume a project costing \$5 million is placed into service in October 2024 with an
5 expected service life of 40 years. In June 2025, after the project is closed out, the
6 Company receives a contractor's final invoice totaling \$100,000 for construction work
7 performed before the project was placed in-service. That \$100,000 in late charges is
8 added to the original costs of the asset and references that same in-service date of
9 October 2024 as the original entry. Financial records for year 2024 will not be restated
10 to include the additional \$100,000 project variance. Instead, the utility will report the
11 late charges as part of its new plant additions in the 2025 financials and depreciate the
12 new additions over the remaining life of the asset, which, at year 2025 assuming a
13 square-wave curve is 39 years.

14 **Q. On pages 18-23 of Witness Dunkel's testimony, he characterizes the**
15 **inconsistencies between FCG's data and FCG's Annual Reports as "huge" and**
16 **therefore, the study should be rejected. Do you agree with Witness Dunkel's**
17 **assertion?**

18 A. No. I do not. The study has been extensively reviewed by all parties (FCG,
19 Commission Staff, and OPC), reconciled to Annual Reports for 2021–2024, and
20 amended to incorporate all known corrections. FCG provided these updates to ensure
21 all stakeholders have the most complete and accurate data available. Rejecting the
22 study at this stage would be a draconian measure inconsistent with the Commission's
23 historical approach to depreciation studies.

1 **Q. Would there be any changes to the data if the study were rejected and refiled at**
2 **a later date?**

3 A. If the 2025 Study were rejected and refiled later, the implementation date would
4 change, and the only substantive change to the data would be the inclusion of one
5 additional year of actual data from FCG's continuous property records. No other
6 material changes are anticipated.

7
8 **V. Statistical Analysis**

9 **Q. Both Witness Dunkel and Witness Kunkler expressed concern that the FCG**
10 **study did not include a statistical analysis. Is that a reasonable concern?**

11 A. No. I will explain there are several reasons why it is not, and should not be a concern.

12 **Q. On pages 27–28, Witness Dunkel contends that FCG did not file a comprehensive,**
13 **new depreciation study because the study filed did not include a statistical**
14 **analysis. Is statistical analysis required for life and salvage determinations under**
15 **the Commission's Rule 25-7.045, F.A.C.?**

16 A. No.

17 **Q. Can you give an example of a recent depreciation study completed without**
18 **statistical analysis, where the Commission approved new rates and parameters?**

19 A. Yes. In the recent Florida Public Utilities consolidated natural gas depreciation study,
20 Docket No. 20220067-GU, the Commission approved revised depreciation rates and
21 parameters without any statistical analysis being performed.

1 **Q. Did you perform statistical analysis for your life and salvage proposals?**

2 A. No. After reviewing the information in the last Commission order on depreciation for
3 FCG, Order No. 2023-0177-FOF-GU, the statistical analysis results from the Gannett
4 Fleming Depreciation Study, the account activity since 2022, as well as information
5 gleaned from conversations with FCG personnel, my opinion was that additional
6 statistical analysis was not needed at this time.

7 **Q. Is this a basis for rejecting FCG's 2025 Depreciation Study and retaining the**
8 **current depreciation rates, as Witness Dunkel suggests?**

9 A. No. First and foremost, Witness Dunkel's assertion that FCG failed to file a complete
10 depreciation study is incorrect and inconsistent with the Commission's depreciation
11 rule for gas utilities. His claim rests on the premise that Rule 25-7.045(4)(a), F.A.C.,
12 requires statistical analysis to support life and salvage proposals. In fact, the Rule
13 contains no such requirement. FCG's depreciation study fully complies with the
14 requirements explicitly set forth in the Rule. The study provides the necessary data,
15 methodology, and supporting rationale consistent with Commission standards. If the
16 Commission determines that statistical analysis should be a required component of
17 future depreciation studies, the appropriate course of action would be to revise Rule
18 25-7.045, F.A.C. to reflect that expectation. Companies should not be penalized for
19 failing to provide information that is not currently required under the governing
20 regulation.

21 **Q. Witness Dunkel also cites a section from the NARUC *Public Utility Depreciation***
22 ***Practices* regarding life analysis to support his claim that FCG did not submit a**

1 **complete depreciation study. Does this language support Witness Dunkel's claim**
2 **that FCG did not provide a complete study?**

3 A. No, Witness Dunkel's reliance on the referenced passage from *Public Utility*
4 *Depreciation Practices* is misplaced. The language he references states: "Historical
5 life analysis is the study of past occurrences that **may be used** to indicate the future
6 survivor characteristics of property." (emphasis added). The key phrase is "may be
7 used." NARUC does not mandate that historical life analysis must be employed to
8 establish future life expectations. Rather, it acknowledges that such analysis is one
9 possible tool among others available to depreciation analysts. Moreover, the NARUC
10 Public Utility Depreciation Practices manual advises against strict reliance on
11 historical data and fitting, and states, "Depreciation analysts should avoid becoming
12 ensnared in the historical life study and relying solely on mathematical solutions. The
13 reason for making an historic life analysis is to develop a sufficient understanding of
14 history in order to evaluate whether it is a reasonable predictor of the future. The
15 importance of being aware of circumstances having direct bearing on the reason for
16 making an historical life analysis cannot be understated.... The analyst should become
17 familiar with the physical plant under study and its operating environment, including
18 **talking with the field people who use the equipment being studied.**"⁸ (Emphasis
19 added) Thus, neither NARUC guidance nor Rule 25-7.045, F.A.C., requires historical
20 life analysis to determine average life expectancy.

⁸ *Public Utility Depreciation Practices*, published by the National Association of Utility Commissioners, 1996, page 126.

1 **Q. In your experience, is it prudent to base life and salvage projections on historical**
2 **trends?**

3 A. No.

4 **Q. Please explain.**

5 A. For any depreciation study, considerations other than the historical data should inform
6 the service life and net salvage recommendations, because conducting a depreciation
7 study involves estimating the future (e.g., the future service life experience and timing
8 of future retirements) over many decades. FCG's overall data is available for a
9 relatively short period of time (19 years). Relying only on historical data assumes that
10 the future service life experience and retirements will be substantially the same as the
11 past, which, in my experience, I have found is usually not a reasonable assumption.
12 This is true even if there is extensive historical data available that provides fairly
13 definitive indications of how long assets have survived in the past.⁹

14 For a company such as FCG, with more limited data, it is more critical to exercise
15 judgment in estimating service lives. Accordingly, while I reviewed the statistical
16 analysis results in the Gannett Fleming study, the limited extent of available data
17 requires that other factors—such as Commission-approved estimates in prior
18 depreciation studies for FCG and other Florida gas companies—be given greater
19 consideration than would be the case for a utility with a much more extensive data
20 history.

⁹ For example, Tampa Electric Company has approximately 75 years of data based on information in Docket No. 20230139-EI.

1 **Q. On page 28, Witness Dunkel asserts that FCG has claimed that retirement rates**
2 **averaging less than 1% are meaningless. Did you make that claim?**

3 A. No, nor did I claim that that means there is something wrong with the data. The data
4 itself is not meaningless, insufficient, or unreliable; rather, it is the statistical analyses
5 results of such minimal retirement activity that lacks value. Retirement rates averaging
6 less than 1% indicate a lengthening of service life, as Witness Dunkel acknowledges
7 on page 29 of his testimony. He further concedes on page 31 that multiple average
8 service lives and curve shapes could fit the data. That is precisely my point: extremely
9 low retirement rates allow for numerous possible curve fits, making reliance on the
10 service lives of other Florida gas companies both necessary and consistent with
11 Commission practice for life projections.

12 In normal circumstances, conducting the same statistical analysis year after year is not
13 productive for determining useful life indications. In contrast, reviewing average
14 retirement rates, as I did, will show if – and when – there is any change in the
15 retirement pattern that warrants further investigation as to cause, and possibly the need
16 to conduct a new life analysis. Statistical analysis will, at best, only reveal how the
17 subject plant investment has lived in the past. As such, reliance solely upon statistical
18 analysis in the determination of an average service life has limited benefits and is only
19 valuable if the future is expected to mirror the past.

20 **Q. On pages 31-32, Witness Dunkel suggests that your assertion that retirement**
21 **rates averaging less than 1% per are not reliable for statistical analysis is not**

1 **supported by the NARUC *Public Utility Depreciation Practices*. Do you agree?**

2 A. While there is not a specific citation, the National Association of Regulatory Utility
3 Commissioners (NARUC) discusses stub curves, that is, incomplete curves that do not
4 reach 0% surviving. NARUC states “It is generally considered desirable to have the
5 stub curve drop below 50% surviving.”¹⁰ Additionally, in *Depreciation Systems* by
6 Frank Wolf and Chester Fitch, stub curves with more than 70% surviving are
7 considered not a reasonable fit with accuracy to complete curves.¹¹

8 For example, accepting the curve graph and original life table as presented in Exhibit
9 EAK-1 of Witness Kunkler’s testimony for the combined Steel and Plastic Mains
10 accounts (Account 3761 and Account 3762), a stub curve exists with more than 70%
11 surviving. Therefore, it is logical to conclude that the data should not be considered a
12 reasonable fit to a complete curve.

13 **Q. Because there is no reasonable fit to a complete curve, how did you determine**
14 **that the R2.5 curve is appropriate?**

15 A. This is where professional judgment comes into the process. Certainly, historical data
16 would indicate very little infant mortality (early retirements). From conversations with
17 FCG, its program to relocate mains from the customer’s back yard to more accessible
18 areas as well as the program to retire orange pipe due to safety concerns has led to
19 increased future retirement expectations, and a mortality dispersion (curve shape)
20 recognizing more early retirements. While the historical data may indicate a higher
21 mode curve, taking the above into consideration supports a curve indicating more early

¹⁰ *Public Utility Depreciation Practices*, published by the National Association of Utility Commissioners, 1996, page 120.

¹¹ *Depreciation Systems*, Frank K. Wolf and W. Chester Fitch, Iowa State University Press, 1994, pages 48-50.

1 retirements than historical indications. The existing curve shape underlying the
2 currently prescribed average remaining life is an R2. My professional judgment is an
3 R2.5 curve recognizes some increase in retirement expectations and is more indicative
4 of the future.

5 **Q. Do any of FCG's accounts provide complete survivor curves?**

6 A. No. A survivor curve will extend to the maximum life when the group or account is
7 fully retired or approaches full retirement. This means that a curve and average service
8 life are not known until the group or account retires. We are dealing with estimates
9 based on the most current information available including judgement. Judgement is
10 not limited to estimating future expectations and is often used where there is a limited
11 data set. This does not mean that FCG's data is incomplete. It means that more
12 subjectivity enters into determination of a curve shape that is a mix of history and
13 future expectations. There are curve fitting techniques, such as mathematical or visual
14 methods, that can be used in extending the stub curve¹² to a complete curve in order
15 for a life calculation to be made.

16 **Q. Did you use professional judgement in developing your proposed lives, curve**
17 **shapes, and net salvage values?**

18 A. Yes, as well as input from company personnel.

19 **Q. Why is it important to give significant weight to information obtained from**
20 **Company subject matter experts, as well the professional judgment of a**
21 **depreciation expert?**

¹² A stub curve is an incomplete curve, one that does not extend to maximum life.

1 A. FCG has changed ownership since 2022 and will not be subject to the same historical
2 retirement patterns and net salvage practices and procedures. This makes reliance on
3 current operational insight in combination with relevant professional judgment in
4 depreciation much more important to incorporate in the future life and salvage
5 expectations. FCG's personnel are knowledgeable about the assets being studied and
6 deal with these assets as part of their work assignments. Their input is invaluable given
7 the small level of analytical data and should carry significant weight, especially when
8 historical statistical analysis does not capture forward-looking insight. In addition, as
9 I've noted earlier, this is consistent with the guidance in the NARUC Public Utility
10 Depreciation Practices manual.¹³

11 **Q. Witness Dunkel also suggests that FCG has miscalculated the average retirement**
12 **rate. Is he correct?**

13 A. No. It appears that Witness Dunkel misunderstands how FCG has made its calculations
14 in Schedule F-1. FCG's calculation takes the retirements during the year divided by
15 the exposures (plant in service at the end of the years plus the retirements during the
16 year). Exposures equate to the plant exposed to retirement during the year.

17 **Q. Is the retirement rate calculation in FCG's Schedule F-1 consistent with**
18 **appropriate depreciation methodology?**

19 A. Yes.

20 **Q. Did Witness Dunkel provide any support for his assertion that the calculations**
21 **were incorrect?**

¹³ *Public Utility Depreciation Practices*, published by the National Association of Utility Commissioners, 1996, page 126.

1 A. No. While he offered an example and referred back to the prior study, his underlying
2 analysis was unsupported and still misunderstood FCG's calculation of the retirement
3 rates.

4 **Q. Does Witness Dunkel's assessment that FCG's depreciation study is based on**
5 **"circular logic" hold water?**

6 A. No. It does not. FCG's proposed lives are based on a reasoned analysis of historical
7 experience, industry benchmarks, and forward-looking expectations. While past data
8 informs the study, it is not the sole determinant—for projecting future service lives.
9 Florida gas utilities are subject to similar meteorological conditions (i.e., hurricane
10 incidence), and subsurface conditions (e.g., karst geology, saltwater intrusion and
11 corrosion). Additionally, being in a peninsular environment, Florida companies are
12 subject to similar operating and environmental conditions of heat and humidity. They
13 are also subject to similar regulatory environments relating to, for example, storm
14 protections that impact maintenance and retirements. Expensing and capitalization
15 practices are also similar among Florida companies regardless of the number of
16 customers being served. Thus, comparisons to the service lives of assets for other
17 similarly-situated companies is appropriate and aligns with Commission standard
18 practices, ensuring that estimates reflect both historical trends and anticipated
19 conditions. The range of lives for the companies in Florida has historically been used
20 as a range of reasonableness for company proposals, as well the Commission's
21 analysis of those proposals.¹⁴ There is nothing circuitous about it.

¹⁴

1 **VI. Parameter Selection and Objectivity**

2 **Life Parameters**

3 **Q. On page 6 of Witness Kunkler's testimony, lines 2-5, he suggests that, for this**
4 **study, you relied, at least in part, on the life analysis from the Gannett Fleming**
5 **Depreciation Study. Is that a correct assessment?**

6 A. No. I reviewed the study as a reference tool, accepted the results at face value, and
7 determined that additional statistical analysis was not necessary. That does not mean
8 I agreed with the conclusions. Statistical life analysis depends not only on the input
9 data and output, but also on the assumptions and variables selected by the analyst
10 running the program. Because I do not know all of those assumptions, I cannot state
11 whether the analysis is correct in the Gannett Fleming Depreciation Study. All I can
12 say is that the analysis represents the results he produced, and I recognize that other
13 interpretations are possible. Moreover, I did not believe it appropriate to rely on data
14 from a study that was not actually approved by the Commission.

15 **Q. On pages 8-9, Witness Kunkler proposed an R4 curve for the combined Steel and**
16 **Plastic Mains (Account 3761 and Account 3762). Is this curve appropriate in**
17 **depicting future retirement expectations?**

18 A. No, Witness Kunkler's proposed R4 curve is not appropriate for depicting future
19 retirement expectations for the Steel Mains (Account 3762). FCG's proposed R2.5
20 curve better reflects anticipated future conditions of increased retirements due to the
21 SAFE program as compared to the existing R1.5 for Steel Mains (Account 3762).
22 While the R4 curve reasonably represents historical life characteristics, it assumes a
23 very minimal retirement pattern that does not reflect the Company's anticipated

1 conditions. For this reason, it's important to give more weight to company input and
2 the professional judgment of a depreciation expert for future expectations. FCG has
3 demonstrated that its SAFE program will accelerate retirements of older mains,
4 making the R2.5 curve a more accurate and forward-looking choice, including the
5 Company's plan to continue adding new steel mains. The R2.5 curve incorporates both
6 historical data and Company input regarding planned replacements, ensuring that
7 depreciation rates align with expected future activity rather than trends that no longer
8 apply. Additionally, adopting R2.5 minimizes intergenerational inequity by allocating
9 costs more fairly across current and future customers, rather than deferring expenses
10 far into the future as the R4 curve would. This approach is consistent with regulatory
11 principles and industry practice, which emphasize prospective analysis and expert
12 judgment when known changes in retirement patterns are imminent.

13 **Q. On page 9, Witness Kunkler claims FCG's proposed 65/R2.5 life pattern "does**
14 **not adequately represent the dispersion witnessed in historical retirements" and**
15 **argues that "a 65/R4 life pattern is a better representation." Does this suggest his**
16 **analysis relied solely on historical data?**

17 A. Yes. His testimony indicates he based his recommendation for life/curve pattern for
18 Steel Mains (Account 3762) on a curve derived from historical retirements in the
19 Gannett Fleming Depreciation Study. He did not incorporate the Company's
20 expectations or judgment about future retirements, including those influenced by
21 FCG's SAFE program.

1 **Q. What life/curve pattern did the Commission approve for Steel Mains (Account**
2 **3762) in FCG’s last proceeding?**

3 A. The Commission approved a 65/R1.5 life pattern in the last rate case, Order No. PSC-
4 2023-0177-FOF-GU.

5 **Q. Is Witness Kunkler’s reliance on Gannett Fleming Depreciation Study an**
6 **appropriate basis for making adjustments to FCG’s 2025 Depreciation Study?**

7 A. No. It is important to remember that FCG is proposing parameters of how the
8 investment is expected to live in the future not how it has lived in the past. While the
9 Gannett Fleming Depreciation Study can serve as a reference, it should not be the
10 primary basis for any recommendation.

11 The existing R1.5 curve indicates more future retirements than FCG expects. Witness
12 Kunkler’s proposed R4 curve indicates few retirements through age 33. The R4 curve
13 may be indicative of how the account has lived historically, but based on company
14 input described above, a lower modal curve than R4 is appropriate.

15 **Q. On page 9, Staff Witness Kunkler states that a R4 is a better representation for**
16 **the Steel Mains (Account 3762) historical retirements. Do you agree?**

17 A. No. Again, his recommendation relies solely on historical retirement data and the
18 statistical analysis in the Gannett Fleming Depreciation Study. Because FCG’s
19 historical data is limited, it is critical to consider additional factors—such as future
20 expectations under the SAFE program—which he ignores. While R4 reflects past
21 retirements, it does not account for anticipated changes based on input from Company
22 personnel.

23

1 **Salvage Parameters**

2 **Q. As it pertains to the salvage proposal in the 2025 Depreciation Study, Witness**
3 **Dunkel suggests that FCG's net salvage proposals are intended solely to increase**
4 **the calculated reserve surplus. Do you agree?**

5 A. Absolutely not. FCG's net salvage proposals are based on a comprehensive review
6 that includes historical salvage data, recent trends, input from subject matter experts
7 (SMEs), projections from other Florida gas companies, and professional judgment.
8 These proposals were not designed to create or enlarge a reserve imbalance.

9 **Q. He also suggests that the reserve surplus is designed to benefit shareholders and**
10 **therefore a conflict of interest for the personnel selecting the parameters. Do you**
11 **agree?**

12 A. No. That is an absurd assessment from several perspectives that he repeats several
13 times throughout his testimony. Repeating it, however, does not make it true.

14 First, I conducted the study and the responsibility for the selection of the parameters
15 ultimately rested with me. I am an outside consultant to the Company. I am not a
16 shareholder in the Company nor am I a regular employee.

17 Second, the data utilized and analysis conducted to complete the 2025 Study is
18 consistent with the Commission's Rule, NARUC's *Public Utility Depreciation*
19 *Practices* manual, and Commission-accepted depreciation policies.

20 Third, the reserve surplus reflected in the 2025 Depreciation Study was the result of
21 the 2025 Study, not the goal, as Witness Dunkel implies. If he were correct, the
22 Company's self-initiated adjustments, which ultimately reduced the reserve surplus
23 from that reflected in the initial filing, would be completely illogical.

1 Fourth, a reserve imbalance does not benefit either shareholders or customers. It is not
2 an account or pot of money from which shareholders can make withdrawals.

3 Finally, the Company's proposal to amortize the surplus over two years is specifically
4 intended to return the benefit to current customers through lower depreciation
5 expenses, consistent with Commission precedent, as both I and Witness Everngam
6 have stated previously.

7 **Q. Do you agree with Witness Dunkel's assessment that FCG's net salvage proposals**
8 **for Plastic Services (Account 3801) and Steel Mains (Account 3762) are simply a**
9 **means to increase the reserve imbalance and are not supported by facts in this**
10 **case?**

11 A. No, I do not agree. While historical data shows net salvage more negative than FCG's
12 proposals, Company SMEs anticipate less negative net salvage going forward.
13 Improved accessibility to retired pipe is expected to reduce labor costs, which are the
14 primary driver of removal expense. FCG's proposals also consider the net salvage
15 estimates of other Florida gas companies, as shown in Exhibit PSL-4. Although recent
16 experience from 2020–2024 reflects more negative net salvage, judgment and SMEs
17 input should carry greater weight than historical averages, particularly given the
18 minimal retirement activity for these accounts. For Steel Mains, net salvage has
19 steadily improved—from negative 97% in 2021 to negative 1% in 2024—and, under
20 Chesapeake's removal practices, this trend is expected to continue. Plastic Services
21 show a similar, though less pronounced, improvement. Witness Dunkel's reliance on
22 historical salvage ignores these trends and operational changes, making his conclusion
23 misleading.

1 **Q. Did Witness Kunkler have concerns with regard to FCG’s proposed net salvage**
2 **factors?**

3 A. Witness Kunkler disagrees with FCG’s proposed net salvage factors for Steel Mains
4 (Account 3762) and Plastic Services (Account 3801). He contends that FCG has not
5 provided sufficient support for proposing less negative net salvage values, given that
6 both historical data and the recent 2020–2024 period reflect more negative net salvage
7 than the Company’s recommendations.

8 **Q. What information has FCG provided to support its proposed net salvage factors?**

9 A. FCG’s proposals are based on multiple considerations. First, input from Company
10 SMEs indicates that less negative net salvage is expected in the future, primarily due
11 to improved accessibility to retired pipe, which will reduce labor costs—the largest
12 component of removal expense. Second, the proposals reference net salvage estimates
13 from other Florida gas companies, as shown in Exhibit PSL-4. While recent experience
14 from 2020–2024 reflects more negative net salvage than FCG’s recommendations,
15 judgment and SME input should be given greater weight than historical averages,
16 particularly given the minimal retirement activity for these accounts. For Steel Mains,
17 net salvage has improved significantly, moving from negative 97% in 2021 to negative
18 1% in 2024, and under Chesapeake’s removal practices, this trend is expected to
19 continue. Plastic Services show a similar, though less pronounced, improvement.
20 Witness Kunkler’s position—that no change should be made because current factors
21 fall within the range of other Florida companies—fails to consider these trends and
22 operational changes. His reliance on historical salvage is misleading given the very
23 low retirement rates for these accounts.

1 **VII. Handling of Reserve Imbalances**

2 **Q. Witness Dunkel contends that FCG's proposal to amortize the reserve surplus**
3 **over a period shorter than the average remaining life is tantamount to giving the**
4 **surplus to FCG's owners by providing an analogy. Do you agree?**

5 A. No. Again, a reserve imbalance, in either direction, does not equate to a funded
6 account. A reserve surplus occurs when customers over pay their fair share of
7 depreciation expense. FCG's proposal amortizes this surplus by reducing depreciation
8 expense for two years, directly lowering cost of service. No cash is "taken" from the
9 reserve; the reserve is an accounting mechanism, not a bank account. The adjustment
10 ensures customers who contributed to the surplus are more likely to receive the benefit
11 promptly, consistent with Commission precedent.

12 FCG's proposal reduces depreciation expense by approximately \$11 million per year
13 for two years. This reduction flows through cost of service, benefiting customers.
14 Amortization using the remaining life approach would take much longer to return the
15 surplus to FCG's customers.

16 Witness Dunkel's suggestion that the surplus should be refunded through tariff
17 reductions conflates depreciation accounting with revenue requirement adjustments,
18 which is not how reserve corrections are handled under Rule 25-7.045, F.A.C.

19 While it is true that any increase or decrease in depreciation expenses will affect a
20 company's earnings, in FCG's case, the decrease in depreciation expenses will simply
21 allow the Company to earn within its authorized rate of return range, as detailed in the
22 rebuttal testimony of Matt Everngam. In that regard, I do agree with his statement at
23 page 54, in lines 10-13, that, "If the amount of depreciation expense that is being

1 recorded in the Depreciation Reserve is not based upon the depreciation expense that
2 is being collected from the ratepayers, that makes the Depreciation Reserve less
3 accurate, which makes the rate base and the amount of return on rate base the investors
4 receive less accurate.” The 2025 Depreciation Study I have sponsored corrects the
5 depreciation expense being recorded to the reserve so that the impact on rate base, and
6 allowed return determined in the next rate case is accurate.

7 **Q. Witness Dunkel, however, claims removing funds from the reserve will increase**
8 **rate base and future rates. Is his assertion correct?**

9 A. This is misleading. First, there is no “removal of funds” from the reserve. Rate base
10 calculations in a future rate case will reflect actual plant and accumulated reserve
11 balances at that time, subject to Commission review. Amortizing the surplus does not
12 automatically increase rates; it reduces depreciation expense now, benefiting
13 customers.

14 **Q. Witness Dunkel also contends that the annual reduction in depreciation expense**
15 **based on FCG’s proposed depreciation rates is misleading and will lead to higher**
16 **future depreciation rates. Do you agree?**

17 A. No. I do not agree. The \$1 million reduction in depreciation expense is based on FCG’s
18 proposed depreciation rates using investments and reserves as of the study date,
19 company future expectations, and professional judgment. A reduction in depreciation
20 expense does not automatically necessitate a future increase. The decrease is a benefit
21 to customers because it will lower the revenue requirement in the next rate case.
22 Whether rates must be adjusted in the future depends on a number of factors, including
23 actual service life experience, reserve adequacy, and Commission review in

1 subsequent depreciation studies. Depreciation is a cost component in setting rates;
2 reducing it decreases the overall cost of service. In my opinion, Witness Dunkel's
3 assertion oversimplifies the process and does not reflect the judgment required in
4 applying depreciation principles to a company of FCG's size and data set.

5 **Q. How does Witness Kunkler address any reserve correction measures?**

6 A. On pages 13-14, Witness Kunkler proposes reserve transfers but makes no
7 recommendation for the remaining reserve surplus, leaving open whether amortization
8 should be over the remaining life through the remaining life rate design for each
9 account or amortization over a shorter period of time as FCG proposes. However, his
10 Exhibit EAK-4 depicts the change in depreciation expenses comparing his proposed
11 remaining life rates and FCG's proposal.

12 **Q. Is the amortization of a reserve surplus covered in depreciation theory?**

13 A. No. Correction of reserve deficiencies or surpluses are policy driven, not depreciation
14 theory. To be clear though, recovery of reserve imbalances through remaining life
15 depreciation rates is amortization, just over the average remaining life. The issue is
16 whether reserve imbalances, deficits or surpluses, should be recovered/amortized over
17 a period shorter than the remaining life. A shorter period would result in a quicker
18 correction of the understated rate base to its appropriate level. Any reserve imbalance
19 indicates the existence of intergenerational inequity that should be corrected as fast as
20 economically practicable. The Commission's historic policy has been to return reserve
21 surpluses over a period as fast as a company can afford, while typically recovering
22 deficits over longer periods. In FCG's case, correcting the reserve is a correction to an

1 understated rate base, which has contributed to the Company not earning a fair return
2 on its investments as discussed in Matt Everngam's rebuttal testimony.

3 **Q. Do you agree with Witness Kunkler's assessment of the corrective reserve options**
4 **available?**

5 A. He offers two alternatives to correct the imbalance: (1). amortize the remaining reserve
6 surplus over the remaining life of each account, estimated over 40 years, or (2).
7 amortization over 2 years. I agree that those are the options available and his analysis
8 of those options, based upon the reserve surplus he has calculated, appears correct.
9 However, Witness Kunkler calculates a net reserve surplus of \$6.8 million based on
10 his proposed depreciation parameters. In contrast, FCG calculates a net reserve surplus
11 of \$19.2 million and proposes a 2-year amortization to return the surplus to the
12 customers who may have paid for it. In my expert opinion, 40 years is far too long for
13 ratepayers to realize the benefits of a reserve surplus through lower depreciation
14 expenses.

15 **Q. Does the Commission have a policy on the corrective treatment for reserve**
16 **imbalances?**

17 A. The Commission has an established policy of using a combination of remaining life
18 rates and amortization over a given period to correct reserve imbalances, deficits or
19 surpluses. The period of amortization has been as short as 1 year to more than 30 years.
20 Whether an account reserve imbalance or a bottom-line reserve imbalance is not the
21 issue. Both relate to a failure to recover and a misstatement of rate base that should be
22 corrected as fast as possible in order to restore intergenerational equity. Correcting a
23 reserve surplus is just as important as correcting a reserve deficit. My Exhibit PSL-6

1 lists cases where the Commission has addressed the treatment of reserve imbalances
2 through amortization periods shorter than the remaining life.¹⁵ Additionally, reserve
3 transfers, explicitly provided in Rule 25-7.045, F.A.C. have been a standard
4 Commission practice for decades. Reserve transfers, in my opinion, are essentially 1-
5 year amortizations of a reserve imbalance.
6

7 **VIII. Conclusion**

8 **Q. Please summarize the Company's proposal in this proceeding.**

9 A. Florida City Gas proposes revised depreciation rates effective January 1, 2025, based
10 on its 2025 Depreciation Study. The study updates average service lives, curve shapes,
11 and salvage factors to reflect current expectations and correct a significant reserve
12 surplus. The Study identifies a \$19.2 million surplus, which the Company recommends
13 amortizing over two years to promptly return over-recovered amounts and maintain
14 intergenerational equity. This approach will reduce annual depreciation expense by
15 approximately \$10.7 million for two years and about \$1 million thereafter. Overall,
16 the proposal ensures appropriate recovery of investment and compliance with Rule 25-
17 7.045, F.A.C.

18 **Q. Does this conclude your rebuttal testimony?**

19 A. Yes, it does.
20
21

¹⁵ FCG's response to Staff's Second Set of Interrogatories, No. 26.

DOCKET No. 20250035-GU

Exhibit NO. _____ PSL-5

Florida City Gas's Reconciliations Provided in Response
To OPC's Third Set of Interrogatories (Nos. 17-19)

Florida City Gas
OPC ROG 3-17
Reconciliation of Schs G 2021-2024 and J
Acct 3780

utility_account	37800 - M&R Station Equipt - Gen						
Sum of activity_cost	Transaction Years						
	ferc_activity_code	Year					
	Addition	Addition	Addition	Addition Total	Retirement	Retirement Total	Grand Total
vintage	2021	2022	2023		2023		
2014					(4,929)	(4,929)	(4,929)
2015					(6,536)	(6,536)	(6,536)
2018	115	36,813		36,928			36,928
2019		(3,524)		(3,524)			(3,524)
2020	538,647	10,848		549,495			549,495
2021	31,217	446		31,663			31,663
2022			17,482	17,482			17,482
Grand Total	569,979	44,584	17,482	632,044	(11,465)	(11,465)	620,579
FPL							
Correction/Reconciling							
Entries	Sch G 2021	(36,974)	Sch G 2023				
ASR Filing		7,610					
		Sch G 2022					

There were no additions for vintage year 2023

work_order_number	(Multiple Items)	
utility_account	3780	
Sum of activity_cost	Years	activity_code2
	2024	Grand Total
Years2	ADD	
2023	0	0
2024	69,594	69,594 Sch J 2024
Grand Total	69,594	69,594
	G 2024	

Florida City Gas

OPC ROG 3-17

Excerpt of Additions Reconciliation Schedule (CPR to ASR Filing) from Response OPC POD 2-11 Schs F-G - FCG Plant Adds & Rets 2021-2023 (from FPL)

Additions & Retirements Summary Tab

Note:

FPL provided CHPK with FCG's CPR listing of Investments and Retirements as of November 2023. This schedule reconciles the CPR balances to FPL's ASR for years 2021-2023. The reconciliation was performed at a high level, so to determine the accounts adjusted for this Study, The ASR balance was compared to the CPR balances. The Adjustments are noted as FPL's correcting/reconciling adjustments.

utility_account	ADDITIONS			2021		2022		Jan -Nov 2023 (FPL)	
	2021	2022	2023	ASR	Variance	ASR	Variance	ASR	Variance
30302 - Computer Software	811,859	4,795,478.51	1,364,170.73			4,798,577	3,098	1,364,391	220
30320 - Software as a Service - 20		(57,004.68)							
36410 - Land & Land Rights			8,312,167.05						
36420 - Structures & Improvements			35,842.91						
36430 - LNG Process Terminal Equip			41,819.56					578,535	536,715
36450 - Measuring & Regulating Equi			35,905.37						
36460 - Compressor Station Equipmen			59,165,659.24						
36710 - Mains - Steel		147,249.16	5,290.77						
37400 - Land & Land Rights	1,948	(79.15)							
37500 - Structures & Improvements	97,376	27,395.36	43,983.24						
37610 - Mains - Steel	5,615,101	1,672,173.63	1,025,784.72	5,565,780	(49,321)	1,795,620	123,446	1,030,633	4,848
37620 - Mains - Plastic	17,030,133	11,035,529.31	10,554,878.94	16,821,851	(208,282)	11,036,003	474		
37800 - M&R Station Equip - Gen	569,979	44,583.61	17,481.63			7,610	(36,974)		
37900 - M&R Station Equip-CityGate	1,333,472	(9,466.53)	52,001.42			(49,052)	(39,585)		
38010 - Services - Steel	20,929	107,550.75	104,022.93			108,577	1,026		
38020 - Services - Plastic	10,034,654	6,688,829.00	9,491,230.51	10,024,838	(9,816)	6,698,645	9,816		
38100 - Meters	1,724,571	1,175,432.19	2,123,024.89	1,951,167	226,596	3,744,442	2,569,010	(421,544)	(2,544,569)
38110 - Meters - ERTs	751,626	810,169.06	1,540,863.73						
38200 - Meter Installations	791,856	766,248.89	371,524.30						
38210 - Meter Install - ERTs	25,554	20,253.74	13,176.72						
38300 - House Regulators	767,916	223,251.47	298,459.96			(17,949)	(241,200)	730,409	431,949
38400 - House Regulator Installatio	125,567	84,899.90	34,706.35						
38500 - Industrial M&R Station Equi	353	190,607.22	(30.08)						
38700 - Other Equipment	373,921	349,966.82	333,795.30			349,966	(1)		
38920 - Land Rights	108,115	98,157.85				51,271	(46,887)		
39000 - Structures & Improvements	25,178	9,033.89	77,293.38						
39100 - Office Furniture	1,000	426,902.07	42,796.53						
39111 - OFE - Enterprise Software	420,617								
39112 - Computer Equipment			16,173.63						
39150 - Personal Computer Equipment	67,402	214,185.23	78,666.31						
39200 - Transportation Equipmt - Gas			10,558.97						
39210 - Automobile		(1,927.18)							
39220 - Light Trucks	821,602	179,787.92	791,028.18						
39300 - Stores Equipment			32,400.00						
39400 - Tools, Shop & Garage Equipmt	18,199	(15,618.82)		9,294	(8,905)				
39600 - Power Operated Equipmt	53,822	(3,445.01)							
39700 - Communications Equipmt	152,329	72,104.57	(1,006.97)						
39800 - Miscellaneous Equipmt	140,398	70,483.46	53,257.36						
Total	41,885,475	29,122,732.24	96,066,927.58	34,372,930	(49,728)	28,523,710	2,342,223	3,282,424	(1,570,836)
Reverse PY High Level Entries	(48,041)	(312,513.28)	312,513.28		Vintages Unknown		Vintages Unknown		Vintages Unknown
Reverse PY Topside Adjustment			(2,653,049.41)						
PY Retirement Adjustment			220.47						
Current Year High Level Entries	(1,686)	1,686.39	232,765.08						
Current Year Topside Adjustment		2,653,049.41	536,715.00						
Grand Total	41,835,748	31,464,954.76	94,496,092.00						
Per ASR (Wdesk)	41,835,748	31,464,954.85	94,496,092.00						
Variance	0	0.09	0.00						

OPC ROG 3-17
ASR From OPC POD 2-11 Schs F-G - FCG Plant Adds & Rets 2021-2023 (from FPL)
Wdesk 2022 Tab

Annual Status Report Analysis of Plant in Service Accounts									
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS As of December 31, 2022					Page 1 of 2				
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	37400 Land and Land Rights		A1 1,277,648	B1 178	B1			B1	1,277,569
374.1	37410 Land		72,437						72,437
374.2	37420 Right-of-way		11,132						11,132
389	38900 Land-General		2,225,561						2,225,561
389.2	38920 Land Rights		143,396	51,271					194,667
302	30200 Franchises and Consents		241,545						241,545
303	30300 Miscellaneous Intangible Plant	5.00							
303.02	30302 Computer software	8.30	7,944,005	4,798,577	(220)				12,742,362
303.20	30320 Software as a Service - 20 years	5.00	5,519,200	(57,005)					5,462,195
375	37500 Structures & Improvements	3.10	188,561	27,395					215,956
367.1	36710 Mains - Steel			147,249				(147,249)	
376.1	37610 Mains - Steel	2.50	140,488,893	1,795,620	(897,251)			147,249	141,534,511
376.2	37620 Mains - Plastics	2.50	179,310,607	11,036,003	(311,721)				190,034,889
378	37800 M & R Station Equipment	3.50	2,473,407	7,610					2,481,017
379	37900 M & R Station Equipment - City Gate	2.70	17,600,577	(49,052)					17,551,525
380.1	38010 Services - Steel	2.70	15,432,812	108,577	(6,980)				15,534,409
380.2	38020 Services - Plastics	2.54	96,556,550	6,698,645	(212,395)				103,042,800
381	38100 Meters	6.10	19,881,299	3,744,442	(662,256)				22,963,485
381.1	38110 Meters - ERT's	6.10	1,991,221	810,169	(192,482)				2,608,908
382	38200 Meter Installation	3.57	5,511,473	766,249	(549,790)				5,727,932
382.1	38210 Meters Install - ERT's	3.10	580,172	20,254	(523,061)				77,365
383	38300 House Regulators	3.00	7,008,017	(17,949)	(294,669)				6,695,399
384	38400 House Regulators Installation	3.20	1,924,460	84,900	(75,199)				1,934,161
385	38500 Industrial M & R Station Equipment	1.48	3,550,220	190,607					3,740,827
387	38700 Other Equipment	3.00	1,795,963	342,133				7,833	2,145,929
387.98	38798 Unregulated Misc Assets			7,833				(7,833)	
380	39000 Structures & Improvements	2.50	9,127,409	9,034					9,136,443
391	39100 Office furniture and equipment	6.70	761,399	426,902					1,188,301
391.11	39111 Computer Software	8.30							
391.12	39112 Computer Hardware	20.00	87,830		(56,327)				31,503
391.5	39150 Individual Equipment	20.00	813,347	214,185					1,027,532
392	39200 Transportation Equipment	8.40	303,332						303,332
392.1	39210 Trans Equip - Autos and Lt Trucks	11.00	1,723,037	(1,927)					1,721,110
392.2	39220 Trans Equip - Service Trucks	12.10	4,287,663	179,788					4,467,451
392.3	39230 Trans Equip - Heavy Trucks	4.90	776,644						776,644
394	39400 Tools, Shop and Garage Equipment	6.70	992,183	(15,619)					976,564
394.1	39410 Natural Gas Vehicle Equipment	4.70	1,564,203						1,564,203
396	39600 Power Operated Equipment	6.50	269,770	(3,445)					266,325
397	39700 Communication Equipment	8.30	702,383	72,105					774,488
398	39800 Miscellaneous Equipment	5.00	224,541	70,483					295,024

Page 22

Annual Status Report Analysis of Plant in Service Accounts									
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS For the Year Ended December 31, 2021					Page 2 of 2				
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)			A1	B1	B1			B1	
Capital Recovery Schedules:									
Total Account 101*			533,362,897	31,464,955	(3,782,351)				561,045,501
Amortizable Assets:									
114	Acquisition Adjustment		21,656,835						21,656,835
118	Other Utility Plant								
Total Utility Plant			555,019,732	31,464,955	(3,782,351)				582,702,336

Note: * The total ending balance includes Plant in Service accounts 101, 106, and 114, and ties to Lines 3, 6, and 10 on Page 20.

Page 24

CHPK's FCG CPR Listing Pivot						
work_order_number (Multiple Items)						
utility_account (Multiple Items)						
Sum of activity_cost	Years	activity_code2				Grand Total
Years2	2023		2024			
	ADD	RET	ADD	RET		
1963					(6.151)	(6.151)
1965					(6.841)	(6.841)
1966					(60)	(60)
1987					(6.889)	(6.889)
1993					(123)	(123)
1994		(607)				(607)
1995		(2,021)				(2,021)
2000		(2,155)			(687)	(2,842)
2002					(2,316)	(2,316)
2003					(38,498)	(38,498)
2004					(960)	(960)
2015					(671)	(671)
2016					(5,674)	(5,674)
2017					(5,468)	(5,468)
2021				4,848		4,848
2022				637		637
2023	16,838		1,452,921			1,469,759
2024			484,050			484,050
Grand Total	16,838	(4,783)	1,942,457	(74,339)		1,880,173
Acct 3671			59,608		Sch G 2023	
Acct 3762			1,891,849		Sch G 2024	
Total			1,942,457			

* 2022 vintage year assets were inadvertently reported under 2021 vintage year. Sch J has been revised to reflect the \$160K in the correct vintage.

Florida City Gas

OPC ROG 3-18

Excerpt of Additions Reconciliation Schedule (CPR to ASR Filing) from Response OPC POD 2-11 Schs F-G - FCG Plant Adds & Rets 2021-2023 (from FPL)

Additions & Retirements Summary Tab

Note:

FPL provided CHPK with FCG's CPR listing of Investments and Retirements as of November 2023. This schedule reconciles the CPR balances to FPL's ASR for years 2021-2023. The reconciliation was performed at a high level, so to determine the accounts adjusted for this Study, The ASR balance was compared to the CPR balances. The Adjustments are noted as FPL's correcting/reconciling adjustments.

utility_account	ADDITIONS			2021		2022		Jan -Nov 2023 (FPL)	
	2021	2022	2023	ASR	Variance	ASR	Variance	ASR	Variance
30302 - Computer Software	811,859	4,795,478.51	1,364,170.73	1,232,475	420,616	4,798,577	3,098	1,364,391	220
30320 - Software as a Service - 20		(57,004.68)							
36410 - Land & Land Rights			8,312,167.05						
36420 - Structures & Improvements			35,842.91						
36430 - LNG Process Terminal Equip			41,819.56					578,535	536,715
36450 - Measuring & Regulating Equi			35,905.37						
36460 - Compressor Station Equipmen			59,165,659.24						
36710 - Mains - Steel		147,249.16	5,290.77	-	-	147,249	(0)	5,291	0
37400 - Land & Land Rights	1,948	(79.15)							
37500 - Structures & Improvements	97,376	27,395.36	43,983.24						
37610 - Mains - Steel	5,615,101	1,672,173.63	1,025,784.72	5,565,780	(49,321)	1,795,620	123,446	1,030,633	4,848
37620 - Mains - Plastic	17,030,133	11,035,529.31	10,554,878.94	16,821,851	(208,282)	11,036,003	474		
37800 - M&R Station Equipt - Gen	569,979	44,583.61	17,481.63			7,610	(36,974)		
37900 - M&R Station Equipt-CityGate	1,333,472	(9,466.53)	52,001.42			(49,052)	(39,585)		
38010 - Services - Steel	20,929	107,550.75	104,022.93			108,577	1,026		
38020 - Services - Plastic	10,034,654	6,688,829.00	9,491,230.51	10,024,838	(9,816)	6,698,645	9,816	9,491,232	1
38100 - Meters	1,724,571	1,175,432.19	2,123,024.89	1,951,167	226,596	3,744,442	2,569,010	(421,544)	(2,544,569)
38110 - Meters - ERTs	751,626	810,169.06	1,540,863.73						
38200 - Meter Installations	791,856	766,248.89	371,524.30						
38210 - Meter Install - ERTs	25,554	20,253.74	13,176.72						
38300 - House Regulators	767,916	223,251.47	298,459.96			(17,949)	(241,200)	730,409	431,949
38400 - House Regulator Installatio	125,567	84,899.90	34,706.35						
38500 - Industrial M&R Station Equi	353	190,607.22	(30.08)						
38700 - Other Equipment	373,921	349,966.82	333,795.30			349,966	(1)		
38920 - Land Rights	108,115	98,157.85				51,271	(46,887)		
39000 - Structures & Improvements	25,178	9,033.89	77,293.38						
39100 - Office Furniture	1,000	426,902.07	42,796.53						
39111 - OFE - Enterprise Software	420,617			-	(420,617)				
39112 - Computer Equipment			16,173.63						
39150 - Personal Computer Equipment	67,402	214,185.23	78,666.31						
39200 - Transportation Equipt - Gas			10,558.97						
39210 - Automobile		(1,927.18)							
39220 - Light Trucks	821,602	179,787.92	791,028.18						
39300 - Stores Equipment			32,400.00						
39400 - Tools, Shop & Garage Equipt	18,199	(15,618.82)		9,294	(8,905)				
39600 - Power Operated Equipt	53,822	(3,445.01)							
39700 - Communications Equipt	152,329	72,104.57	(1,006.97)						
39800 - Miscellaneous Equipt	140,398	70,483.46	53,257.36						
Total	41,885,475	29,122,732.24	96,066,927.58	35,605,405	(49,728)	28,670,959	2,342,223	12,778,947	(1,570,834)
Reverse PY High Level Entries	(48,041)	(312,513.28)	312,513.28	Vintage Unknown		Vintage Unknown		Vintage Unknown	
Reverse PY Topside Adjustment			(2,653,049.41)						
PY Retirement Adjustment			220.47						
Current Year High Level Entries	(1,686)	1,686.39	232,765.08						
Current Year Topside Adjustment		2,653,049.41	536,715.00						
Grand Total	41,835,748	31,464,954.76	94,496,092.00						
Per ASR (Wdesk)	41,835,748	31,464,954.85	94,496,092.00						
Variance	0	0.09	0.00						

OPC ROG 3-18
ASR From OPC POD 2-11 Schs F-G - FCG Plant Adds & Rets 2021-2023 (from FPL)
Wdesk 2021 Tab

Annual Status Report Analysis of Plant in Service Accounts										
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS For the Year Ended December 31, 2021										Page 1 of 2
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*	
374	37400 Land and Land Rights		1,275,700	1,94					1,277,648	
374.1	37410 Land		72,437						72,437	
374.2	37420 Right-of-way		11,132						11,132	
389	38900 Land-General		2,225,561						2,225,561	
389.2	38920 Land Rights		35,281	108,115					143,396	
302	30200 Franchises and Consents		241,545						241,545	
303	30300 Miscellaneous Intangible Plant	5.00	221					(221)	—	
303.02	30302 Computer software	8.30	6,582,477	1,232,475				129,053	7,944,005	
303.20	30320 Software as a Service - 20 years	5.00	5,648,032					(128,832)	5,519,200	
375	37500 Structures & Improvements	3.10	91,185	97,376					188,561	
376.1	37610 Mains - Steele	2.50	135,507,498	5,565,780	(584,385)				140,488,893	
376.2	37620 Mains - Plastics	2.50	163,530,669	16,821,851	(1,041,913)				179,310,607	
378	37800 M & R Station Equipment	3.50	1,903,428	569,979					2,473,407	
379	37900 M & R Station Equipment - City Gate	2.70	16,270,045	1,333,472	(2,940)				17,600,577	
380.1	38010 Services - Steel	2.70	15,425,657	20,929	(13,774)				15,432,812	
380.2	38020 Services - Plastics	2.54	86,713,003	10,024,838	(181,291)				96,556,550	
381	38100 Meters	6.10	18,977,935	1,951,167	(1,047,803)				19,881,299	
381.1	38110 Meters - ERT's	6.10	1,765,322	751,626	(525,727)				1,991,221	
382	38200 Meter Installation	3.57	5,729,207	791,856	(1,009,590)				5,511,473	
382.1	38210 Meters Install - ERT's	3.10	1,561,049	25,554	(1,006,431)				580,172	
383	38300 House Regulators	3.00	6,724,497	767,916	(484,398)				7,008,017	
384	38400 House Regulators Installation	3.20	2,081,053	125,567	(282,160)				1,924,460	
385	38500 Industrial M & R Station Equipment	1.48	3,552,338	353	(2,471)				3,550,220	
387	38700 Other Equipment	3.00	1,422,042	373,921					1,795,963	
390	39000 Structures & Improvements	2.50	9,102,231	25,178					9,127,409	
391	39100 Office furniture and equipment	6.70	760,399	1,000					761,399	
391.11	39111 Computer Software	8.30								
391.12	39112 Computer Hardware	20.00	347,846		(260,016)				87,830	
391.5	39150 Individual Equipment	20.00	832,273	67,402	(86,328)				813,347	
392	39200 Transportation Equipment	8.40	303,332						303,332	
392.1	39210 Trans Equip - Autos and Lt Trucks	11.00	1,723,037						1,723,037	
392.2	39220 Trans Equip - Service Trucks	12.10	3,466,061	821,602					4,287,663	
392.3	39230 Trans Equip - Heavy Trucks	4.90	776,644						776,644	
394	39400 Tools, Shop and Garage Equipment	6.70	1,026,977	9,294	(44,088)				992,183	
394.1	39410 Natural Gas Vehicle Equipment	4.70	1,564,203						1,564,203	
396	39600 Power Operated Equipment	6.50	215,948	53,822					269,770	
397	39700 Communication Equipment	8.30	632,537	152,329	(82,484)				702,382	
398	39800 Miscellaneous Equipment	5.00	84,143	140,398					224,541	

Page 22

Annual Status Report Analysis of Plant in Service Accounts									
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS For the Year Ended December 31, 2021									Page 2 of 2
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*			498,182,945	41,835,748	(6,655,797)	—	—	—	533,362,896
Amortizable Assets:									
114	Acquisition Adjustment		21,656,835	A	—	—	—	—	21,656,835
118	Other Utility Plant		—	—	—	—	—	—	—
Total Utility Plant			519,839,780	41,835,748	(6,655,797)	—	—	—	555,019,731

Note: * The total ending balance includes Plant in Service accounts 101, 106, and 114, and ties to Lines 3, 6, and 10 on Page 20.

Page 24

OPC ROG 3-18
ASR From OPC POD 2-11 Schs F-G - FCG Plant Adds & Retis 2021-2023 (from FPL)
Wdesk 2022 Tab

Annual Status Report Analysis of Plant in Service Accounts									
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS As of December 31, 2022								Page 1 of 2	
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
374	37400 Land and Land Rights		A1 1,277,648	B1 (79)	B1			B1	1,277,569
374.1	37410 Land		72,437						72,437
374.2	37420 Right-of-way		11,132						11,132
389	38900 Land-General		2,225,561						2,225,561
389.2	38920 Land Rights		143,396	51,271					194,667
302	30200 Franchises and Consents		241,545						241,545
303	30300 Miscellaneous Intangible Plant	5.00	—						—
303.02	30302 Computer software	8.30	7,944,005	4,798,577	(220)				12,742,362
303.20	30320 Software as a Service - 20 years	5.00	5,519,200	(57,005)					5,462,195
375	37500 Structures & Improvements	3.10	188,561	27,395					215,956
367.1	36710 Mains - Steel		—	147,249				(147,249)	—
376.1	37610 Mains - Steel	2.50	140,488,893	1,795,620	(897,251)			147,249	141,534,511
376.2	37620 Mains - Plastics	2.50	179,310,607	11,036,003	(311,721)				190,034,889
378	37800 M & R Station Equipment	3.50	2,473,407	7,610					2,481,017
379	37900 M & R Station Equipment - City Gate	2.70	17,600,577	(49,052)					17,551,525
380.1	38010 Services - Steel	2.70	15,432,812	108,577	(6,980)				15,534,409
380.2	38020 Services - Plastics	2.54	96,556,550	6,698,645	(212,395)				103,042,800
381	38100 Meters	6.10	19,881,299	3,744,442	(662,256)				22,963,485
381.1	38110 Meters - ERT's	6.10	1,991,221	810,169	(192,482)				2,608,908
382	38200 Meter Installation	3.57	5,511,473	766,249	(549,790)				5,727,932
382.1	38210 Meters Install - ERT's	3.10	580,172	20,254	(523,061)				77,365
383	38300 House Regulators	3.00	7,008,017	(17,949)	(294,669)				6,695,399
384	38400 House Regulators Installation	3.20	1,924,460	84,900	(75,199)				1,934,161
385	38500 Industrial M & R Station Equipment	1.48	3,550,220	190,607					3,740,827
387	38700 Other Equipment	3.00	1,795,963	342,133				7,833	2,145,929
387.98	38798 Unregulated Misc Assets		—	7,833				(7,833)	—
390	39000 Structures & Improvements	2.50	9,127,409	9,034					9,136,443
391	39100 Office furniture and equipment	6.70	761,399	426,902					1,188,301
391.11	39111 Computer Software	8.30	—						—
391.12	39112 Computer Hardware	20.00	87,830		(56,327)				31,503
391.5	39150 Individual Equipment	20.00	813,347	214,185					1,027,532
392	39200 Transportation Equipment	8.40	303,332						303,332
392.1	39210 Trans Equip - Autos and Lt Trucks	11.00	1,723,037	(1,927)					1,721,110
392.2	39220 Trans Equip - Service Trucks	12.10	4,287,663	179,788					4,467,451
392.3	39230 Trans Equip - Heavy Trucks	4.90	776,644						776,644
394	39400 Tools, Shop and Garage Equipment	6.70	992,183	(15,619)					976,564
394.1	39410 Natural Gas Vehicle Equipment	4.70	1,564,203						1,564,203
396	39600 Power Operated Equipment	6.50	269,770	(3,445)					266,325
397	39700 Communication Equipment	8.30	702,383	72,105					774,488
398	39800 Miscellaneous Equipment	5.00	224,541	70,483					295,024

Page 22

Annual Status Report Analysis of Plant in Service Accounts									
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS For the Year Ended December 31, 2021								Page 2 of 2	
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)			A1	B1	B1			B1	
Capital Recovery Schedules:									
Total Account 101*			533,362,897	31,464,955	(3,782,351)	—	—	—	561,045,501
Amortizable Assets:									
114	Acquisition Adjustment		21,656,835	—	—	—	—	—	21,656,835
118	Other Utility Plant		—	—	—	—	—	—	—
Total Utility Plant			555,019,732	31,464,955	(3,782,351)	—	—	—	582,702,336

Note: * The total ending balance includes Plant in Service accounts 101, 106, and 114, and ties to Lines 3, 6, and 10 on Page 20.

Page 24

OPC ROG 3-18
ASR From OPC POD 2-11 Schs F-G - FCG Plant Adds & Rets 2021-2023 (from FPL)
Widesk 2023 Tab

Annual Status Report Analysis of Plant In Service Accounts										
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS										
As of November, 2023										
Page 1 of 2										
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance'	
364.10	36410 Land & Land Rights	0.00	—	8,312,167	—	—	—	—	8,312,167	
374.00	37400 Land and Land Rights	0.00	1,277,569	—	—	—	—	—	1,277,569	
374.10	37410 Land	0.00	72,437	—	—	—	—	—	72,437	
374.20	37420 Right-of-way	0.00	11,132	—	—	—	—	—	11,132	
389.00	38900 Land-General	0.00	2,225,561	—	—	—	—	—	2,225,561	
389.20	38920 Land Rights	0.00	194,667	—	—	—	—	—	194,667	
302.00	30200 Franchises and Consents	0.00	241,545	—	—	—	—	—	241,545	
303.00	30300 Miscellaneous Intangible Plant	5.00	—	—	—	—	—	—	—	
303.02	30302 Computer software	8.30	12,742,362	1,364,391	—	—	—	—	14,106,753	
303.20	30320 Software as a Service - 20 years	5.00	5,462,195	—	—	—	—	—	5,462,195	
Depr Rate										
364.20	36420 Structures & Improvements	2.00	—	35,843	—	—	—	—	35,843	
364.30	36430 LNG Process Terminal Equip	2.00	—	578,535	—	—	—	—	578,535	
364.50	36450 Measuring & Regulating Equi	2.00	—	35,905	—	—	—	—	35,905	
364.60	36460 Compressor Station Equipmen	2.00	—	59,165,659	—	—	—	—	59,165,659	
375.00	37500 Structures & Improvements	3.76	215,956	43,983	—	—	—	—	259,939	
367.10	36710 Mains - Steel	0.00	—	5,291	—	—	—	—	5,291	
376.10	37610 Mains - Steel	1.96	141,534,511	1,030,633	(1,221,013)	—	—	—	141,344,131	
376.20	37620 Mains - Plastics	1.59	190,034,889	10,554,879	(372,018)	—	—	—	200,217,750	
378.00	37800 M & R Station Equipment	2.61	2,481,017	17,482	(11,465)	—	—	—	2,487,034	
379.00	37900 M & R Station Equipment - City Gate	2.00	17,551,525	52,001	—	—	—	—	17,603,526	
380.10	38010 Services - Steel	2.50	15,534,409	104,023	(531)	—	—	—	15,637,901	
380.20	38020 Services - Plastics	3.06	103,042,800	9,491,232	(1,266)	—	—	—	112,532,766	
381.00	38100 Meters	6.94	22,963,485	(421,544)	(584,590)	—	—	—	21,957,351	
381.10	38110 Meters - ERT's	9.70	2,608,908	1,540,864	(157,876)	—	—	—	3,991,896	
382.00	38200 Meter Installation	3.60	5,727,932	371,524	(403,277)	—	—	—	5,696,179	
382.10	38210 Meters Install - ERT's	10.32	77,365	13,177	—	—	—	—	90,542	
383.00	38300 House Regulators	2.27	6,695,399	730,409	(452,283)	—	—	—	6,973,525	
384.00	38400 House Regulators Installation	3.43	1,934,161	34,706	59,758	—	—	—	2,028,625	
385.00	38500 Industrial M & R Station Equipment	2.31	3,740,827	(30)	—	—	—	—	3,740,797	
387.00	38700 Other Equipment	4.41	2,145,929	333,795	—	—	—	—	2,479,724	
387.98	38796 Unregulated Misc Assets	0.00	—	—	—	—	—	—	—	
390.00	39000 Structures & Improvements	4.04	9,136,443	77,293	—	—	—	—	9,213,736	
391.00	39100 Office furniture and equipment	6.70	1,188,301	42,797	—	—	—	—	1,231,098	
391.11	39111 Computer Software	8.30	—	—	—	—	—	—	—	
391.12	39112 Computer Hardware	20.00	31,503	16,174	—	—	—	—	47,677	
391.50	39150 Individual Equipment	20.00	1,027,532	78,666	—	—	—	—	1,106,198	
392.00	39200 Transportation Equipment	13.37	303,332	10,559	(7,646)	—	—	—	306,245	
392.10	39210 Trans Equip - Autos and Lt Trucks	6.03	1,721,110	—	(156,301)	—	—	—	1,564,809	
392.20	39220 Trans Equip - Service Trucks	6.59	4,467,451	791,028	(106,614)	—	—	—	5,151,865	
392.30	39230 Trans Equip - Heavy Trucks	7.69	776,644	—	—	—	—	—	776,644	
393.00	39300 Stores Equipment	4.00	—	32,400	—	—	—	—	32,400	
394.00	39400 Tools, Shop and Garage Equipment	6.70	976,564	—	—	—	—	—	976,564	
394.10	39410 Natural Gas Vehicle Equipment	2.95	1,564,203	—	—	—	—	—	1,564,203	
396.00	39600 Power Operated Equipment	6.50	266,325	—	(41,113)	—	—	—	225,212	
397.00	39700 Communication Equipment	8.30	774,488	(1,007)	—	—	—	—	773,481	
398.00	39800 Miscellaneous Equipment	5.00	295,024	53,257	—	—	—	—	348,281	

Page 22

Annual Status Report									
Analysis of Plant In Service Accounts									
Company: PIVOTAL UTILITY HOLDINGS, INC. D/B/A FLORIDA CITY GAS									
For the Year Ended November 30, 2023									
Page 2 of 2									
Acct. No.	Account Description	Depr. Rate	Beginning Balance	Additions	Retirements	Reclass.	Adjustments	Transfers	Ending Balance*
(Continued)			A1	B1	B1			B1	
Capital Recovery Schedules:									
Total Account 101*			561,045,501	94,496,092	(3,456,235)	—	—	—	652,085,358
Amortizable Assets:									
114	Acquisition Adjustment		21,656,835	—	—	—	—	—	21,656,835
118	Other Utility Plant		—	—	—	—	—	—	—
Total Utility Plant			582,702,336	94,496,092	(3,456,235)	—	—	—	673,742,193
Note: * The total ending balance includes Plant In Service accounts 101, 106, and 114, and ties to Lines 3, 6, and 10 on Page 20.									

Note: * The total ending balance includes Plant in Service accounts 101, 106, and 114, and lies to Lines 3, 6, and 10 on Page 20.

Page 24

Florida City Gas
OPC ROG 3-18
Combined Plant Summary for 2023

Created by CHPK to file 2023 ASR. Includes FPL's balance through November 2023 and CHPK's balances for December 2023. Notes reconciling differences between FPL's ending Balance at Nov 2023 and CHPK's Acquisition Balances
Reclass between CWIP & plant during acquisition were used to reconcile to Sch G 2023 balances.

*from NextEra support folder - FCG 22-24 FKA 13-14 Annual Report - Analysis of Plant in Service Nov 2023_ Revised										Adjusted	Adjusted	Adjusted	Adjusted	
description	g_laccount_id	description	description	FERC No	Adjusted FERC	description	Category	Adjusted Balance as of 12/31/2022	Acquisition	additions	retirements	adjustments	transfers	Adjusted Balance
NextEra	101060	101060 Gas Plant In Service	01 - Intangible Plant	302.00		3020 30200 - Franchises & Consents	Amortizable General Pl	241,544.51		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	01 - Intangible Plant	303.00		3030 30300 - Misc Intangible Plant	Amortizable General Pl	-		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	01 - Intangible Plant	303.02		303.02 30302 - Computer Software	Amortizable General Pl	7,728,528.42	(8,313,549.26)	585,020.84	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	389.00		3890 38900 - Land	Land	2,225,560.72		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	389.20		3892 38920 - Land Rights	Land	193,944.93	(193,944.93)	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	390.00		3900 39000 - Structures & Improvement	Depreciable Assets	9,116,606.61		77,425.07	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.00		3910 39100 - Office Furniture	Depreciable Assets	743,898.86		49,019.46	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.11		391.11 39111 - OFE - Enterprise Software	Amortizable General Pl	-		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.12		391.12 39112 - Computer Equipment	Depreciable Assets	29,201.77		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.50		3915 39150 - Personal Computer Equip	Depreciable Assets	952,031.32		78,666.31	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.00		3920 39200 - Transportation Equip - Ga	Depreciable Assets	303,331.77		-	(7,646.22)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.10		3921 39210 - Automobile	Depreciable Assets	1,721,110.31		-	(156,301.43)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.20		3922 39220 - Light Trucks	Depreciable Assets	3,827,914.84		1,430,564.55	(106,614.09)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.30		3923 39230 - Heavy Trucks	Depreciable Assets	723,637.68		53,006.32	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	394.00		3940 39400 - Tools, Shop & Garage Eq	Depreciable Assets	976,564.29		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	394.10		3941 39410 - Natural Gas Vehicle Equip	Depreciable Assets	1,564,203.37		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	396.00		3960 39600 - Power Operated Equip	Depreciable Assets	266,324.52		-	(41,112.79)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	397.00		3970 39700 - Communications Equip	Depreciable Assets	701,138.83		3,025.32	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	398.00		3980 39800 - Miscellaneous Equip	Depreciable Assets	227,174.35		112,205.94	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	374.00		3740 37400 - Land & Land Rights	Land	667,791.08		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	374.10		3741 37410 - Land	Land	72,437.21		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	374.30		3743 37430 - Right-of-way	Land	11,131.67		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	375.00		3750 37500 - Structures & Improvement	Depreciable Assets	211,911.38		43,983.24	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	376.10		3761 37610 - Mains - Steel	Depreciable Assets	133,061,426.77	(83,949.80)	786,043.62	(1,221,012.80)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	376.20		3762 37620 - Mains - Plastic	Depreciable Assets	171,489,029.72	(4,790,723.69)	3,655,459.62	(372,017.56)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	378.00		3780 37800 - M&R Station Equip - Gen	Depreciable Assets	2,594,372.43		17,481.63	(11,464.74)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	379.00		3790 37900 - M&R Station Equip-CityG	Depreciable Assets	16,199,730.83		969,128.87	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	380.10		3801 38010 - Services - Steel	Depreciable Assets	15,486,251.56		104,889.44	(530.67)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	380.20		3802 38020 - Services - Plastic	Depreciable Assets	97,706,907.43	(1,512,341.57)	8,289,777.15	(1,265.62)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	381.00		3810 38100 - Meters	Depreciable Assets	22,788,209.48		(376,767.96)	(584,590.43)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	381.10		3811 38110 - Meters - ERTs	Depreciable Assets	2,604,832.63		1,593,598.33	(157,876.20)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	382.00		3820 38200 - Meter Installations	Depreciable Assets	4,974,335.20		355,629.54	(403,277.86)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	382.10		3821 38210 - Meter Install - ERTs	Depreciable Assets	77,228.06		16,449.45	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	383.00		3830 38300 - House Regulators	Depreciable Assets	6,691,962.95		812,064.97	(452,283.26)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	384.00		3840 38400 - House Regulator Installati	Depreciable Assets	1,887,364.11		49,403.78	59,758.26	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	385.00		3850 38500 - Industrial M&R Station Eq	Depreciable Assets	3,549,874.09		-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	387.00		3870 38700 - Other Equipment	Depreciable Assets	1,895,405.62		465,505.67	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	387.98		387.98 38798 - Unregulated Misc Assets	Depreciable Assets	-		-	-	-	-	
NextEra	101063	101063 Other Assets PPD Cloud	01 - Intangible Plant	303.20		3032 30320 - Software as a Service - 20	Amortizable General Pl	5,462,195.51	(5,462,195.51)	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	01 - Intangible Plant	303.02		303.02 30302 - Computer Software	Amortizable General Pl	5,013,831.78	(5,793,201.89)	779,370.11	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	389.20		3892 38920 - Land Rights	Land	720.84	(720.84)	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	390.00		3900 39000 - Structures & Improvement	Depreciable Assets	19,835.74		(131.69)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.00		3910 39100 - Office Furniture	Depreciable Assets	444,401.53		(6,222.93)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	01 - Intangible Plant	303.02		303.02 30302 - Computer Software	#N/A	-		-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.11		391.11 39111 - OFE - Enterprise Software	Amortizable General Pl	-		-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.11		391.11 39111 - OFE - Enterprise Software	Amortizable General Pl	-		-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.12		391.12 39112 - Computer Equipment	Depreciable Assets	2,300.19		16,173.63	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.50		3915 39150 - Personal Computer Equip	Depreciable Assets	75,501.65		-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.00		3920 39200 - Transportation Equip - Ga	Depreciable Assets	-		10,558.97	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.10		3921 39210 - Automobile	Depreciable Assets	-		-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.20		3922 39220 - Light Trucks	Depreciable Assets	639,536.37		(639,536.37)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.30		3923 39230 - Heavy Trucks	Depreciable Assets	53,006.32		(53,006.32)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	393.00		3930 39300 - Stores Equipment	Depreciable Assets	-		32,400.00	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	394.00		3940 39400 - Tools, Shop & Garage Eq	Depreciable Assets	-		-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	397.00		3970 39700 - Communications Equip	Depreciable Assets	73,348.06		(4,032.29)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	398.00		3980 39800 - Miscellaneous Equip	Depreciable Assets	67,850.78		(58,948.58)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	09 - Gas Transmission	367.10		3671 36710 - Mains - Steel	Depreciable Assets	-		5,390.77	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	374.00		3740 37400 - Land & Land Rights	Land	609,778.42		-	-	-	-	

NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	375.00	3750 37500 - Structures & Improvement Depreciable Assets	4,045.45	-	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	376.10	3761 37610 - Mains - Steel Depreciable Assets	8,473,083.50	(40,647.94)	244,589.50	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	376.20	3762 37620 - Mains - Plastic Depreciable Assets	18,545,860.82	(4,523,750.26)	6,899,419.32	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	378.00	3780 37800 - M&R Station Equipmt - Gen Depreciable Assets	(113,356.57)	-	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	379.00	3790 37900 - M&R Station Equipmt-CityG Depreciable Assets	1,351,794.33	-	(917,127.45)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	380.10	3801 38010 - Services - Steel Depreciable Assets	48,158.76	-	(866.51)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	380.20	3802 38020 - Services - Plastic Depreciable Assets	5,335,893.51	(1,300,618.57)	1,201,453.36	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	381.00	3810 38100 - Meters Depreciable Assets	175,274.75	-	(44,776.08)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	381.10	3811 38110 - Meters - ERTs Depreciable Assets	4,075.80	-	(52,734.60)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	382.00	3820 38200 - Meter Installations Depreciable Assets	753,596.35	-	15,894.76	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	382.10	3821 38210 - Meter Install - ERTs Depreciable Assets	137.41	-	(3,272.73)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	383.00	3830 38300 - House Regulators Depreciable Assets	3,435.47	-	(81,655.53)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	384.00	3840 38400 - House Regulator Installat Depreciable Assets	46,796.09	-	(14,697.43)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	385.00	3850 38500 - Industrial M&R Station Eq Depreciable Assets	190,954.36	-	(30.08)	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	387.00	3870 38700 - Other Equipment Depreciable Assets	250,524.49	-	(131,710.37)	-	-
NextEra	106601	106601 Other Assets PPD Cloud 106	01 - Intangible Plant	303.20	3032 30320 - Software as a Service - 20 Amortizable General Pl	-	-	-	-	-
NextEra	106601	106601 Other Assets PPD Cloud 106	08 - General Plant	391.11	391.11 39111 - OFE - Enterprise Software Amortizable General Pl	-	-	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.10	3641 36410 - Land & Land Rights Land	-	-	8,312,167.05	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.60	3646 36460 - Compressor Station Equip Depreciable Assets	-	-	59,165,659.24	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.20	3642 36420 - Structures & Improvement Depreciable Assets	-	-	35,842.91	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.3	3643 36430 - LNG Process Terminal Eq Depreciable Assets	-	-	578,534.56	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.50	3645 36450 - Measuring & Regulating E Depreciable Assets	-	-	35,905.37	-	-
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3740	3740 3-3740 - Land & Land Rights	-	-	-	-	667,791.08
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3741	3741 3-3741 - Land Rights	-	-	-	-	72,437.21
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3743	3743 3-3743 - FCG Right of Ways	-	-	-	-	11,131.67
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3750	3750 3-3750 - Struc&Impr	-	-	-	-	255,894.62
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3761	3761 3-3761- FCG Steel Main	-	-	16,837.68	(4,782.57)	139,522,799.63
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3762	3762 3-3762- FCG Plastic Main	-	-	75,189.48	-	183,507,763.00
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376P	376P 3-376P- SAFE FCG Plastic Main	-	-	4,523,750.26	-	4,523,750.26
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376S	376S 3-376S- SAFE FCG Steel Main	-	-	40,647.94	-	40,647.94
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3780	3780 3-3780 - M&R Stat Eq-Gen	-	-	-	-	2,600,389.32
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3790	3790 3-3790 - M&R Stat Eq-CGate	-	-	-	-	17,336,204.27
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3801	3801 3-3801 - FCG Steel Services	-	-	43,002.08	-	15,679,878.63
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3802	3802 3-3802 - FCG Plastic Services	-	-	569,229.94	-	108,365,045.27
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	380P	380P 3-380P- SAFE FCG Plastic Services	-	-	1,512,341.57	-	1,512,341.57
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3810	3810 3-3810 - Meters	-	-	(2,146.79)	-	22,160,498.73
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3811	3811 3-3811 - Meters-MTU/DCU	-	-	-	-	4,040,554.76
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	381S	381S 3-381S - SAFE Meters	-	-	12,948.39	-	12,948.39
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3820	3820 3-3820 - Meter Installs	-	-	4,962.20	-	4,965,514.39
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3821	3821 3-3821 - Meter Installs-MTU/DCU	-	-	-	-	93,677.51
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	382S	382S 3-382S - SAFE Meter Installs	-	-	-	-	57,075.50
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3830	3830 3-3830 - House Reg	-	-	-	-	6,860,996.06
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3840	3840 3-3840 - House Reg Installs	-	-	-	-	2,042,733.88
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3850	3850 3-3850 - M&R Stat Eq-Ind	-	-	-	-	3,740,446.47
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3870	3870 3-3870 - Other Eq	-	-	-	-	2,360,911.29
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3923	3923 3-3923 - HD Truck/Bobtail	-	-	-	-	776,644.00
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3890	3890 3-3890 - Land & Land Rights	-	-	-	-	2,225,560.72
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	389S	389S 3-389S - SAFE FCG Land Rights	-	-	193,944.93	-	193,944.93
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3900	3900 3-3900 - Struc&Impr	-	-	-	-	9,194,031.68
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3910	3910 3-3910 - Offc Furn & Eq	-	-	-	-	792,918.32
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3911	391.12 3-3911 - Comp & Periph	-	-	-	-	29,201.77
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3915	3915 3-3915 - FCG Personal Comp Equip	-	-	-	-	1,030,697.63
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3920	3920 3-3920 - Transp Equip	-	-	-	-	295,685.55
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3921	3921 3-3921 - Cars	-	-	-	-	1,564,808.88
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3922	3922 3-3922 - Lt Truck/Van	-	-	-	-	5,151,865.30
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3940	3940 3-3940 - Tools/Shop Eq	-	-	1,798.96	-	978,363.25
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3941	3941 3-3941 - FCG Natural Gas Vehicle Eq	-	-	-	-	1,564,203.37
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3960	3960 3-3960 - Pwr Op Equip	-	-	-	-	225,211.73
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3970	3970 3-3970 - Comm Eq	-	-	-	-	704,164.15
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3980	3980 3-3980 - Misc Equip	-	-	-	-	339,380.29
CPK	1010 PLANT	Nat Gas Intangible Plant	Nat Gas Intangible Plant	3020	3020 3-3020-FCG Franchise & Consents	-	-	-	-	241,544.51
CPK	1010 PLANT	Nat Gas Intangible Plant	Nat Gas Intangible Plant	3030	3030 3-3030 - Misc Intang Plant	-	-	5,537,731.97	-	5,537,731.97
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3740	3740 3-3740 - Land & Land Rights	-	-	-	-	609,778.42
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3750	3750 3-3750 - Struc&Impr	-	-	-	-	4,045.45
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3761	3761 3-3761- FCG Steel Main	-	-	(5,329.14)	-	1,703,459.19
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3762	3762 3-3762- FCG Plastic Main	-	-	(473.58)	-	7,470,230.87
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376P	376P 3-376P- SAFE FCG Plastic Main	-	-	4,790,723.69	-	4,790,723.69
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376S	376S 3-376S- SAFE FCG Steel Main	-	-	83,949.80	-	83,949.80

CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3780	3780 3-3780 - M&R Stat Eq-Gen	-	(113,356.57)
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3790	3790 3-3790 - M&R Stat Eq-CGate	-	267,322.31
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3801	3801 3-3801 - FCG Steel Services	-	-
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3802	3802 3-3802 - FCG Plastic Services	-	1,923,990.36
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	380P	380P 3-380P - SAFE FCG Plastic Services	1,300,618.57	1,300,618.57
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3810	3810 3-3810 - Meters	-	61,724.29
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3811	3811 3-3811 - Meters-MTU/DCU	-	(48,658.80)
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	381S	381S 3-381S - SAFE Meters	33,678.01	33,678.01
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3820	3820 3-3820 - Meter Installs	(463,248.64)	272,377.16
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3821	3821 3-3821 - Meter Installs-MTU/DCU	-	(3,135.32)
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	382S	382S 3-382S - SAFE Meter Installs	-	57,338.96
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3830	3830 3-3830 - House Reg	-	112,528.54
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3840	3840 3-3840 - House Reg Installs	-	(14,109.07)
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3850	3850 3-3850 - M&R Stat Eq-Ind	-	351.90
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3870	3870 3-3870 - Other Eq	-	118,814.12
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	389S	389S 3-389S - SAFE FCG Land Rights	720.84	720.84
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3900	3900 3-3900 - Struc&Impr	-	19,704.05
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3910	3910 3-3910 - Offc Furn & Eq	-	438,178.60
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3911	3911 3-3911 - Comp & Periph	-	18,473.82
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3915	3915 3-3915 - FCG Personal Comp Equip	-	75,501.65
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3920	3920 3-3920 - Transp Equip	-	10,558.97
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3930	3930 3-3930 - Stores Equip	-	32,400.00
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3970	3970 3-3970 - Comm Eq	-	69,315.77
CPK	1060 INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3980	3980 3-3980 - Misc Equip	-	8,902.20
CPK	1060 INSERVICE	Nat Gas Intangible Plant	Nat Gas Intangible Plant	3030	3030 3-3030 - Misc Intang Plant	1,578,001.28	1,578,001.28
CPK	1060 INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3641	3641 3-3641 - FCG Land and Land Rights	-	8,312,167.05
CPK	1060 INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3642	3642 3-3642 - Structures & Improvements	-	35,842.91
CPK	1060 INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3643	3643 3-3643 -LNG Process Terminal Equip	(536,715.00)	41,819.56
CPK	1060 INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3645	3645 3-3645 -Measuring & Regulating Equi	-	35,905.37
CPK	1060 INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3646	3646 3-3646 - FCG Compressor Station Eq	536,715.00	59,702,374.24
CPK	1060 INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3671	3671 3-3671 - Mains Steel	-	5,290.77
						561,045,501.03	(12,453,213.41)
						95,162,948.82	(3,461,017.98)
						-	-
						-	640,294,218.46

Reclass between CWIP & plant during acquisition. Error on NextEra side. Add to the addition column.
Acquisition column is for differences between 11/30 & 12/01 - added per Regulatory

Florida City Gas
 OPC ROG 3-19
 Reconciliation of Schs G 2021-2024 and J
 Acct 3643

Source: FPL's CPR Listing

utility_account 36430 - LNG Process Terminal Equip

Sum of activity_cost	ferc_activity_code	Transaction Years
ADD		
Vintage Years	2023	
2023		41,820
Grand Total		41,820
FPL		
Correction/Reconciling Entries		536,715
ASR Filing		578,535
		Sch G 2023

Source: CHPK's CPR Listing

work_order_nun (Multiple Items)

utility_account 3643

Sum of activity	Transaction Years	activity_code2
2024		
Vintage Years	ADD	
2023	197,949	239,768 Sch J 2023
Grand Total	197,949	

Sum of activity : activity_code2	Transaction Years		RET	Grand Total
Vintage Years	ADD	2024	2024	
1987			(121,059)	(121,059)
1988			(2,653)	(2,653)
1993			(8)	(8)
1994			(47,324)	(47,324)
1996			(40,631)	(40,631)
2003			(641)	(641)
2004			(6,503)	(6,503)
2019		481		481
2022		175,820		175,820
2023	75,189	19,102,414		19,177,604
2024		18,023,696		18,023,696
Grand Total	75,189	37,302,411	(218,819)	37,158,781

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3790

Source: FPL's CPR Listing
utility_account 37900 - M&R Station Equipt-CityGate

Sum of activity_cost	ferc_activity_code	Transaction Years		ADD Total	RET	RET Total	Grand Total
Vintage Years	ADD	2021	2022	2023	2021		
1959					(2,910)	(2,910)	(2,910)
1965					(30)	(30)	(30)
1973	(250)				(250)		(250)
2018	38,796		39,581		78,377		78,377
2019	154,514		(68,778)		85,737		85,737
2020	(51,959)		12,354	109	(39,497)		(39,497)
2021	1,192,370		7,377	(21)	1,199,726		1,199,726 Sch J 2021
2022				51,913	51,913		51,913 Sch J 2022
Grand Total	1,333,472		(9,467)	52,001	1,376,007	(2,940)	(2,940) 1,373,066
FPL Correction/Reconciling Entries	Sch G 2021		(39,585)	Sch G 2023			
ASR Filing			(49,052)	Sch G 2022			

Source: CHPK's CPR Listing
work_order_numt (Multiple Items)
utility_account 3790

Sum of activity_c	Transaction Years	activity_code2
Vintage Years	2024	Grand Total
2024	142,663	142,663 Sch J 2024
Grand Total	142,663	142,663
	G 2024	

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3801 (Formerly Acct 3802)

Source: FPL's CPR Listing
utility_account 38020 - Services - Plastic

Sum of activity_cost	ferc_activity_code	Transaction Years		ADD Total	RET	RET Total		Grand Total
Vintage Years	ADD	2022	2023		2021	2022	2023	
1979					(97)			(97)
1983					(249)	(5)		(255)
1984					(1,596)	(22)		(1,618)
1985					(1,413)	(29)		(1,441)
1986					(143)	(3)		(146)
1987					(3,634)	(117)		(3,751)
1988					(4,265)	(145)		(4,410)
1989					(3,187)	(118)		(3,305)
1990					(4,179)	(139)	(12)	(4,329)
1991					(3,662)	(143)		(3,805)
1992					(4,211)	(151)		(4,362)
1993					(5,775)	(174)		(5,949)
1994					(6,370)	(209,257)	(11)	(215,638)
1995					(6,082)	(184)		(6,267)
1996					(2,001)	(118)		(2,120)
1997					(4,629)	(106)		(4,735)
1998					(8,660)	(194)		(8,854)
1999					(5,539)	(130)		(5,669)
2000					(11,490)	(283)		(11,773)
2001					(3,535)	(70)	(522)	(4,128)
2002					(4,650)	(122)		(4,772)
2003					(6,583)	(162)		(6,745)
2004					(1,511)			(1,511)
2005					(1,372)	5		(1,367)
2006					(4,030)	(96)		(4,126)
2007					(4,266)	(36)	(127)	(4,428)
2008					(4,339)	(4)		(4,342)
2009					(5,328)	(59)		(5,387)
2010					(4,828)	(84)		(4,912)
2011					(862)	(17)		(879)
2012					(4,528)	(45)		(4,572)
2013					(1,820)			(1,820)
2014	21			21	(27,340)	(10)		(27,350)
2015	0			0	(3,672)		(519)	(4,191)
2016	(1,819)	(25,403)		(27,223)	(8,125)	(73)		(8,198)
2017	(237,176)	(28,927)		(266,103)	(6,710)	(66)	(45)	(6,821)
2018	310,455	(163,717)		146,738	(4,615)	(95)	(30)	(4,739)
2019	508,683	(8,446)		500,238	(85)			(85)
2020	3,354,092	(124,627)	3,153	3,232,619	(5,384)	(71)		(5,454)
2021	6,100,398	341,496	291	6,442,185	(528)	(72)		(600)
2022		6,698,453	1,430,735	8,129,188				8,129,188
2023			8,057,052	8,057,052				8,057,052
Grand Total	10,034,654	6,688,829	9,491,231	26,214,714	(181,291)	(212,395)	(1,266)	(394,952)

FPL				
Correction/Reconciling				
Entries	(9,816)	9,816		
CHPK's 2023				
Additions		569,230		
ASR Filing	10,024,838	6,698,645	10,060,460	
	Sch G 2021	Sch G 2022	Sch G 2023	

Source: CHPK's CPR Listing
work_order_num (Multiple Items)
utility_account (Multiple Items)

Sum of activity_	Transaction Years	activity_code2	Grand Total	
2023	2024			
Vintage Years	ADD	ADD	RET	
1979			(117)	(117)
1983			(2)	(2)
1986			(3)	(3)
1987			(8)	(8)
1988			(367,161)	(367,161)
1989			(21)	(21)
1990			(15)	(15)
1991			(20)	(20)
1992			(11)	(11)
1993			(56)	(56)
1994			(29)	(29)
1995			(7)	(7)
1996			(43)	(43)
1997			(18)	(18)
1998			(30)	(30)
1999			(6)	(6)
2000			(31)	(31)
2001			(26)	(26)
2004			(292)	(292)
2006			(662)	(662)
2007			(24)	(24)
2008			(2,268)	(2,268)
2009			(17,272)	(17,272)
2010			(635)	(635)
2011			(26)	(26)
2012			(2,161)	(2,161)
2013			(10)	(10)
2014			(133,350)	(133,350)
2019			(20)	(20)
2020			(32)	(32)
2022		12,080		12,080
2023	569,230	4,657,899		5,227,129
2024		11,366,369		11,366,369
Grand Total	569,230	16,036,348	(524,356)	16,081,222
		Sch G 2024		Sch J 2024

2023-2024			
Additions	3,227,164		
Total	6,441,585	Sch J 2021	
	8,129,188	12,080	8,141,267
	8,057,052	5,227,129	13,284,181
			Sch J 2022
			Sch J 2023

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3802 (Formally Act 3801)

Source: FPL's CPR Listing
utility_account 38010 - Services - Steel

Sum of activity_cost	ferc_activity_code	Transaction Years			ADD Total	RET	RET Total			Grand Total
Vintage Years	ADD	2022	2023		2021	2022	2023			
1963					(147)	(226)		(373)		(373)
1964					(30)	(43)		(73)		(73)
1965					(233)	(359)		(592)		(592)
1966					(549)	(380)		(929)		(929)
1967					(298)	(21)	(0)	(320)		(320)
1968					(299)	(11)	(16)	(326)		(326)
1969					(529)	(29)	(12)	(569)		(569)
1970					(186)	(39)	(7)	(231)		(231)
1971					(855)	(532)	(12)	(1,399)	(1,399)	
1972					(1,576)	(1,509)		(3,085)	(3,085)	
1973					(1,111)	(877)		(1,988)	(1,988)	
1974					(1,386)	(965)		(2,351)	(2,351)	
1975					(785)	(487)		(1,272)	(1,272)	
1976					(507)	(446)		(953)	(953)	
1977					(454)	(337)	(1)	(793)	(793)	
1978					(344)	(281)		(625)	(625)	
1979					(229)	(143)	(482)	(855)	(855)	
1980					(201)	(147)		(348)	(348)	
1981					(78)	(55)		(133)	(133)	
1982					(127)	(56)		(183)	(183)	
1983					(287)	(36)		(323)	(323)	
1984					(64)			(64)	(64)	
1996					(3,498)			(3,498)	(3,498)	
2014		(21)			(21)			(21)		
2016		(0)			(0)			(0)		
2017		0			0			0		
2018		351			351			351		
2020		9,330	630	31	9,990			9,990		
2021		11,270	3,020	(27)	14,263			14,263	Sch J 2021	
2022			103,901		103,901			103,901	Sch J 2022	
2023			104,019		104,019			104,019		
Grand Total	20,929	107,551	104,023	232,503	(13,774)	(6,979)	(531)	(21,283)	211,219	
FPL Correction/Reconciling Entries	Sch G 2021	1,026								
CHPK 2023 Additions			43,002							
Reclass between CWIP & plant during acquisition			(1,026)							
Transaction Yr Total		108,577	145,999							
Sch G	Sch G 2022	Sch G 2023								
Variance										

Source: CHPK's CPR Listing
work_order_nurr (Multiple Items)
utility_account (Multiple Items)

Sum of activity_	Transaction Years	activity_code2	Grand Total	
Vintage Years	2023	2024	RET	
1966			(0)	(0)
1969			(6)	(6)
1970			(0)	(0)
1971			(6)	(6)
1972			(2)	(2)
1973			(10)	(10)
1975			(7)	(7)
1976			(19)	(19)
1977			(67)	(67)
1978			(9)	(9)
1979			(6)	(6)
1980			(18)	(18)
1981			(16)	(16)
1984			(30)	(30)
1985			(52)	(52)
1988			(2)	(2)
1992			(80)	(80)
1996			(42)	(42)
1997			(1,408)	(1,408)
1998			(6,214)	(6,214)
2001			(246)	(246)
2003			(8)	(8)
2011			(7,035)	(7,035)
2023	43,002			43,002
2024		714,179		714,179
Grand Total	43,002	714,179	(15,281)	741,900
		G 2024		Sch J 2024
2023	43,002			147,021
				Sch J 2023

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3810

Source: FPL's CPR Listing
utility_account 38100 - Meters

Sum of activity_cost ferc_activity_cod Transaction Years									
Vintage Years	ADD	2022	2023	ADD Total	RET	2022	2023	RET Total	Grand Total
1992					(170)			(170)	(170)
1993						(430)	(258)	(688)	(688)
1995							(86)	(86)	(86)
1997					0	0	0	0	0
1998					0	0	0	0	0
1999					(3,620)	(3,781)	(1,207)	(8,609)	(8,609)
2000					(51,883)	(25,950)	(3,600)	(81,433)	(81,433)
2001					(5,534)	(5,459)	(6,107)	(17,100)	(17,100)
2002					(22,745)	(27,716)	(4,889)	(55,350)	(55,350)
2003					(22,119)	(21,443)	(3,346)	(46,908)	(46,908)
2004					(3,233)	(4,144)	(702)	(8,079)	(8,079)
2007					(9,460)	(8,443)	(1,311)	(19,214)	(19,214)
2008					(13,368)	(17,973)	(130,584)	(161,925)	(161,925)
2009					(20,493)	(30,324)	(8,449)	(59,266)	(59,266)
2010					(79,850)	(109,499)	(51,046)	(240,395)	(240,395)
2011					(9,602)	(19,072)	(13,813)	(42,486)	(42,486)
2012					(52,442)	(102,328)	(42,534)	(197,303)	(197,303)
2013					(16,067)	(22,330)	(16,625)	(55,022)	(55,022)
2014					(58,703)	(58,047)	(84,420)	(201,170)	(201,170)
2015	0			0	(18,119)	(15,668)	(12,336)	(46,123)	(46,123)
2016			(19,917)	(19,917)	(51,113)	(41,876)	(102,346)	(195,435)	(215,352)
2017	2,927		(13,762)	(10,835)	(58,283)	(51,364)	(39,801)	(149,448)	(160,283)
2018	(72,521)		(44,432)	(83,637)	(200,590)	(72,984)	(43,031)	(42,597)	(158,612)
2019	334,312		(828)	(206,141)	127,343	(8,899)	(6,375)	(1,308)	(16,582)
2020	97,171		(32,834)	23	64,360	(460,976)	(39,021)	(12,317)	(512,315)
2021	1,362,682			1,362,682	(8,140)	(6,879)	(4,730)	(19,749)	1,342,933
2022		1,287,206	29,586	1,316,791		(1,001)		(1,001)	1,315,790
2023			2,383,194	2,383,194			(180)	(180)	2,383,014
Grand Total	1,724,571	1,175,432	2,123,025	5,023,028	(1,047,803)	(662,256)	(584,590)	(2,294,649)	2,728,379
FPL									
Correction/Reconciling									
Entries	226,596		2,569,010	(2,544,569)					
2023 CHPK Adds				(2,147)					
Reclass between CWIP									
& plant during									
acquisition			313,646						
Less: Negative									
Additions Reported as									
an Adjustment				156,671					
Total	1,951,167	3,744,442	46,626						
	Sch G 2021	Sch G 2022	Sch G 2023						

Source: CHPK's CPR Listing
work_order_num (Multiple Items)
utility_account (Multiple Items)

Sum of activity, Transaction Years activity_code2				
Vintage Years	2023	2024	Grand Total	
1959			(514)	(514)
1986			(1,937)	(1,937)
1987			(4,934)	(4,934)
1990			(2,567)	(2,567)
1991			(17,138)	(17,138)
1992			(17,897)	(17,897)
1993			(26,335)	(26,335)
1994			(8,484)	(8,484)
1995			(1,289)	(1,289)
1999			(9,574)	(9,574)
2004			(2,025)	(2,025)
2007			(9,481)	(9,481)
2008			(6,021)	(6,021)
2009			(139,586)	(139,586)
2010			(83,178)	(83,178)
2011			(916)	(916)
2012			(54,876)	(54,876)
2013			(30,742)	(30,742)
2014			(26,362)	(26,362)
2016			(3,601)	(3,601)
2018			(3,343)	(3,343)
2019			(47)	(47)
2020			(30,688)	(30,688)
2021			(1,718)	(1,718)
2022		32,543	32,543	
2023	(2,147)	383,547	381,400	
2024		2,190,497	2,190,497	Sch J 2024
Grand Total	(2,147)	2,606,587	(483,255)	2,121,185
		Sch G 2024		

Assets were inadvertently recorded in the wrong account. Sch J has been adjusted to reflect the correction.

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3812 (Formally Acct 3811)

Source: FPL's CPR Listing
utility_account 38110 - Meters - ERTs

Sum of activity_cost		Transaction Years		ADD Total	Adjustment	Adjustment Total	RET			RET Total	Grand Total
Vintage Years	2021	2022	2023				2021	2022	2023		
2007							(3,576)			(3,576)	(3,576)
2008							(142)			(142)	(142)
2009							(53,047)	(166,560)	(145,422)	(365,029)	(365,029)
2010							(2,707)	(12,111)	(5,600)	(20,417)	(20,417)
2011							(2,599)	(153)		(2,751)	(2,751)
2012							(2,805)	(875)		(3,679)	(3,679)
2014							(15,533)	(2,047)	(4,250)	(21,830)	(21,830)
2015							(582)	(6,938)	(1,027)	(8,547)	(8,547)
2016							(3,892)	(1,213)	(107)	(5,212)	(5,212)
2017							(598)	(21)		(619)	(619)
2018			(1,023)	(64,287)	(65,310)		(109)	(66)	(1,324)	(1,499)	(66,809)
2020	11,344	(10,220)		1,124		0	(424,874)	(1,220)	(146)	(426,241)	(425,117)
2021	740,282			740,282		0	(72,516)	(1,247)	0	(73,763)	666,519
2022		821,412	11,552	832,965				(32)	0	(32)	832,932
2023			1,593,598	1,593,598							1,593,598
Grand Total	751,626	810,169	1,540,864	3,102,659	0	0	(582,979)	(192,482)	(157,876)	(933,337)	2,169,321

Source: CHPK's CPR Listing
work_order_r (Multiple Items)
utility_account 3811

Sum of activi Transaction Years		activity_code2		Grand Total
Vintage Year	2024	ADD	RET	
2009			(76,381)	(76,381)
2010			(1,302)	(1,302)
2020			(27,328)	(27,328)
2021			(27,396)	(27,396)
2022		32,543		32,543
2024		374,802		374,802
Grand Total		407,345	(132,407)	274,938

Sch G 2024

2023-2024		Total	
Additions	Retirements	639,123	Sch J 2021
		865,475	Sch J 2022

Sch J 2023

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3820

Source: FPL's CPR Listing
utility account 38200 - Meter Installations

Sum of activity_cost	ferc_activity_code	Transaction Years			ADD Total	RET		RET Total	Grand Total
Vintage Years	ADD	2022	2023		2021	2022	2023		
1985					(4,253)	(1,972)	(493)	(6,718)	(6,718)
1986					(1,116)	(524)	(90)	(1,729)	(1,729)
1987					(1,746)	(854)	(1,287)	(3,887)	(3,887)
1988					(1,887)	(921)	(1,287)	(4,095)	(4,095)
1989					(2,029)	(952)	(716)	(3,697)	(3,697)
1990					(3,090)	(1,491)	(413)	(4,994)	(4,994)
1991					(9,354)	(4,687)	(1,172)	(15,212)	(15,212)
1992					(2,733)	(1,347)	(266)	(4,346)	(4,346)
1993					(3,726)	(2,856)	(1,481)	(8,063)	(8,063)
1994					(6,002)	(4,459)	(3,359)	(13,820)	(13,820)
1995					(4,195)	(2,182)	(842)	(7,220)	(7,220)
1996					(2,340)	(1,357)	(1,492)	(5,188)	(5,188)
1997					(1,340)	(911)	(161)	(2,412)	(2,412)
2000						(440)	(33,305)	(33,745)	(33,745)
2001							(17,092)	(20,657)	(37,749)
2002						(7)	(16,936)	(70,579)	(87,522)
2003							(37)	(18,887)	(18,924)
2004							(4,300)	(17,967)	(22,268)
2005						(446)	(301)	(89)	(837)
2006						(485)		(485)	(485)
2007						(39,913)	(16,136)	(56,049)	(56,049)
2008						(26,901)	(2,676)	(29,576)	(29,576)
2009						(1,251,214)	(272,977)	(1,550,080)	(1,550,080)
2010						(4,271)	(883)	(5,492)	(10,646)
2011						(1,348)	(110)	(683)	(2,141)
2012						(1,548)	(7,747)	(8,860)	(18,155)
2013						(174,780)	(12,121)	(13,848)	(200,749)
2014						(249,662)	(6,764)	(2,217)	(258,642)
2015						(199,247)	(24,280)	(30,732)	(254,259)
2016						(172,780)	(3,129)	(64,114)	(240,023)
2017						(172,084)	(18,008)	(12,816)	(202,909)
2018						(127,775)	(4,282)	(19,409)	(151,466)
2019	3,164	(2,652)	(17,954)	(17,442)				(39,982)	(40,209)
2020	245	(472)		(227)					
2021	104,592	278	65	104,935	(448,403)	(112,973)	(2,784)	(564,161)	(459,226)
2022	683,855	(7,482)	749	677,122	(41,668)	(4,082)	(1,910)	(47,660)	629,463
2023		776,577	44,437	821,013					821,013
			344,227	344,227					344,227
Grand Total	791,856	766,249	371,524	1,929,629	(2,956,340)	(549,790)	(403,278)	(3,909,409)	(1,979,779)
CHPK 2023 Additions	Sch G 2021	Sch G 2022		4,962					

Reclass between CWIP &
plant during acquisition (348,834.18)

Less: Negative Additions
reported Under
Adjustments 86,762.14

Total 114,414

ASR Total Sch G 2023

Source: CHPK's CPR Listing
work_order_numbe (Multiple Items)
utility account (Multiple Items)

CHPK CPR Listing	Sum of activity_cost	Transaction Years	activity_code2			Grand Total
Vintage Years	ADD	2023	2024	RET	TFR	
1985				(17,935)		(17,935)
1986				(6,980)		(6,980)
1987				(5,238)		(5,238)
1988				(12,359)		(12,359)
1989				(3,952)		(3,952)
1993				(1,841)		(1,841)
1994				(2,581)		(2,581)
1996				(463)		(463)
2000				(3,961)		(3,961)
2001				(2,354)		(2,354)
2002				(1,270)		(1,270)
2003				(2,829)		(2,829)
2004				(491)		(491)
2009				(19,473)		(19,473)
2010				(2,097)		(2,097)
2011				(2,237)		(2,237)
2012				(1,834)		(1,834)
2014				(38,324)		(38,324)
2017				(195)		(195)
2018				(605)		(605)
2020				(1,409)		(1,409)
2021				(3,695)		(3,695)
2022			15,164			15,164
2023		4,962	309,047			314,009
2024			817,755			817,755
Grand Total	4,962		1,141,966	(132,121)	0	1,014,807
			G 2024			

2023-2024			Sch J	Variance	
Additions	Retirements	Total			
	(3,695)		625,768	361,786	263,982 Possible Wrong Acct
			836,178	751,325	84,853 Possible Wrong Acct
			658,236	Sch J 2023	

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3821

Source: FPL's CPR Listing
utility_account 38210 - Meter Install - ERTs

Source: CHPK's CPR Listing
work_order_numb (Multiple Items)
utility_account 3821

Sum of activity_c		Transaction Years		ADD		RET		Grand Total		Sum of activity_c		Transaction Years		Grand Total	
ADD		2021		2022		2023		2024		2024		2024		Grand Total	
Vintage Years	2021	2022	2023	2021	2022	2021	2022	2021	2022	Vintage Years	ADD	RET	Grand Total	Grand Total	
2008					(19,509)		(19,509)		(19,509)	2018			(114)	(114)	
2009				(4,000,140)	(467,868)		(4,468,008)		(4,468,008)	2020			(54,840)	(54,840)	
2017				(1,816)	(41)		(1,857)		(1,857)	2021			(10,917)	(10,917)	
2018	703	(589)	(3,990)	(3,876)					(3,876)	2022		13,017	(3,442)	9,576	
2019	0			0					0	2024		223,958		223,958	Sch J 2024
2020	(95)			(95)	(22,333)	(32,693)	(55,026)		(55,121)	Grand Total	236,975	(69,313)	167,662		
2021	24,946			24,946	(6,958)	(2,232)	(9,189)		15,756	2023-2024					
2022		20,843	717	21,560	(718)	(718)	(718)		20,842	Additions	Retirements	Total			
2023			16,449	16,449					16,449	(10,917)	4,839	Sch J 2021			
Grand Total	25,554	20,254	13,177	58,985	(4,031,247)	(523,061)	(4,554,307)		(4,495,323)	(3,442)	30,418	Sch J 2022			
	Sch G 2021	Sch G 2022	Sch G 2023										Sch G 2024		

Florida City Gas
OPC ROG 3-19
Reconciliation of Scls G 2021-2024 and J
Acct 3830

Source: FPL's CPR Listing
utility_account 38300 - House Regulators

Sum of activity_cost		Transaction Years		ADD Total		RET Total		Grand Total	
Vintage Years	ADD	2022	2023	2021	2022	2023	2021	2022	2023
1959				(8,321)	(2,913)	(481)	(11,715)	(11,715)	
1964				(73)	(34)		(97)	(97)	
1965				(67)	(22)		(90)	(90)	
1966				(1)	(0)		(2)	(2)	
1967				(340)	(220)	(32)	(592)	(592)	
1968				(149)			(149)	(149)	
1969				(604)	(163)	(30)	(798)	(798)	
1970				(205)	(5)		(210)	(210)	
1971				(13)	(5)		(18)	(18)	
1972				(413)	(200)	(25)	(638)	(638)	
1973				(190)	(47)		(237)	(237)	
1974				(136)	(68)		(203)	(203)	
1975				(1,201)	(497)	(44)	(1,742)	(1,742)	
1976				(825)	(254)	(19)	(1,099)	(1,099)	
1977				(2,920)	(1,430)	(54)	(4,404)	(4,404)	
1978				(555)	(694)	(22)	(1,271)	(1,271)	
1979				(817)	(420)	(373)	(1,610)	(1,610)	
1980				(31,042)	(12,246)	(1,116)	(44,404)	(44,404)	
1981				(10,868)	(3,342)	(1,570)	(15,780)	(15,780)	
1982				(25,092)	(8,683)	(941)	(34,716)	(34,716)	
1983				(6,075)	(1,828)	(448)	(8,351)	(8,351)	
1984				(7,114)	(2,575)	(349)	(10,038)	(10,038)	
1985				(14,321)	(5,623)	(4,277)	(24,221)	(24,221)	
1986				(1,622)	(828)	(2,170)	(4,620)	(4,620)	
1987				(2,469)	(3,359)	(19)	(5,847)	(5,847)	
1988				(6,209)	(2,293)	(1,285)	(9,787)	(9,787)	
1989				(5,059)	(2,428)	(5,127)	(12,614)	(12,614)	
1990				(8,490)	(1,971)	(2,826)	(13,287)	(13,287)	
1991				(21,162)	(11,212)	(9,002)	(41,377)	(41,377)	
1992				(10,456)	(3,095)	(14,284)	(27,834)	(27,834)	
1993				(9,171)	(2,787)	(542)	(12,500)	(12,500)	
1994				(15,673)	(4,279)	(15,050)	(35,001)	(35,001)	
1995				(17,075)	(7,941)	(1,267)	(26,283)	(26,283)	
1996				(14,188)	(5,282)	(4,655)	(24,125)	(24,125)	
1997				(1,438)		(65,883)	(67,321)	(67,321)	
1998				(14,963)	(84,754)		(99,717)	(99,717)	
2001						(96,002)	(96,002)	(96,002)	
2004					(7,480)	(52,380)	(59,859)	(59,859)	
2006					(25,550)	(42)	(25,591)	(25,591)	
2007					(66,551)	(136)	(66,767)	(66,767)	
2008					(99,021)	(23,166)	(122,187)	(122,187)	
2009					(10,892)	(602)	(11,713)	(11,713)	
2010					(114,147)	(212)	(114,360)	(114,360)	
2011					(49,908)	(199)	(50,107)	(50,107)	
2012					(91,125)		(114,262)	(114,262)	
2013					(155,078)	(830)	(155,907)	(155,907)	
2014					(125,513)	(38,327)	(174,901)	(174,901)	
2015					(60,173)	(2,994)	(8,451)	(71,617)	(71,617)
2016					(19,502)	(116,122)	(8,438)	(133,769)	(153,271)
2017					(9,772)	(9,930)	(16,831)	(169,859)	(179,789)
2018					(26,843)	(50,585)	(99,543)	(123,286)	(53,069)
2019					(63,993)			(7,009)	(21,842)
2020					(12,973)			(68)	(238,138)
2021					792,250			(7,183)	(104,142)
2022								(44,847)	(1,609)
2023									
Grand Total									
FPL									
Correction/Reconciling Entries Previous Years									
ASR Filing									

CHPK CPR Detail		activity_code		activity_quant		work_order_n		eng_in_service		activity_cost		utility_account		description2	
asset_id	189631308	pl_posting_mo_yr	12/1/2023	description	Regulator Purchases	activity_code	UADD	activity_quant	1	work_order_n	CONVERSION	activity_cost	190,748.60	utility_account	3830

Purchase made during FPL's ownership but was not transferred from CWIP. Included in FPL's correcting/reconciling balance

Source: CHPK's CPR Listing
work_order_numb (Multiple Items)
utility_account 3830

Sum of activity_cost		Transaction Years		ADD Total		RET Total		Grand Total	
Vintage Years	ADD	2024	RET	2021	2022	2023	2024	2021	2022
1959				(1,887)			(1,887)	(1,887)	
1967				(128)			(128)	(128)	
1970				(1)			(1)	(1)	
1978				(133)			(133)	(133)	
1979				(314)			(314)	(314)	
1980				(7,345)			(7,345)	(7,345)	
1981				(1,937)			(1,937)	(1,937)	
1996				(1,778)			(1,778)	(1,778)	
2006				(6,612)			(6,612)	(6,612)	
2008				(6,093)			(6,093)	(6,093)	
2009				(16,325)			(16,325)	(16,325)	
2010				(5,921)			(5,921)	(5,921)	
2011				(9,476)			(9,476)	(9,476)	
2013				(4,149)			(4,149)	(4,149)	
2014				(16,887)			(16,887)	(16,887)	
2015				(24,798)			(24,798)	(24,798)	
2016				(896)			(896)	(896)	
2017				(9,887)			(9,887)	(9,887)	
2020				(14,415)			(14,415)	(14,415)	
2021				(511)			(511)	(511)	
2022									
2024									
Grand Total									

2024		Retirements		CWIP Redress		Total	
Additional	8,678	Retirements	(511)	CWIP Redress	190,749	Total	745,283
						Sch J 2021	342,718
						Sch J 2022	570,864
						Sch J 2023	

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Act 3840

Source: FPL's CPR Listing
utility_account 38400 - House Regulator Installatio

Sum of activity_cost		Transaction Years		ADD Total	RET	RET Total		Grand Total
Vintage Years	ADD	2021	2022			2022	2023	
1959					(5,182)	(4,428)	(1,024)	(10,635)
1960					(11)	(4)	(25)	(40)
1961					(37)			(37)
1962					(5)	(15)	(5)	(24)
1963					(8)	(16)	(8)	(32)
1964					(99)	(80)	(278)	(456)
1965					(45)	(52)	(167)	(262)
1966					(7)	(29)	(89)	(124)
1967					(3,594)	(170)		(3,764)
1968					(12)	(47)	(107)	(166)
1969					(136)	(155)	(88)	(379)
1970					(326)	(187)	(52)	(566)
1971					(87)	(74)	(561)	(723)
1972					(455)	(354)	(86)	(896)
1973					(208)	(151)	(42)	(401)
1974					(61)	(117)	(279)	(457)
1975					(585)	(431)	(2,080)	(3,096)
1976					(662)	(427)	(1,261)	(2,350)
1977					(1,845)	(1,366)	(870)	(4,081)
1978					(710)	(466)	(98)	(1,274)
1979					(553)	(421)	(91)	(1,065)
1980					(7,847)	(6,197)	(1,251)	(15,295)
1981					(3,290)	(2,403)	(663)	(6,356)
1982					(6,073)	(4,617)	(955)	(11,645)
1983					(1,774)	(1,351)	(1,048)	(4,173)
1984					(2,127)	(1,546)	(318)	(3,991)
1985					(3,777)	(2,968)	(1,870)	(8,615)
1986					(573)	(449)	(142)	(1,164)
1987					(848)	(599)	(193)	(1,641)
1988					(1,382)	(932)	(2,640)	(4,954)
1989					(1,404)	(1,000)	(591)	(2,995)
1990					(1,819)	(1,329)	(1,560)	(4,709)
1991					(4,476)	(3,534)	(772)	(8,781)
1992					(2,183)	(1,525)	(332)	(4,041)
1993					(1,393)	(857)	(202)	(2,453)
1994					(4,109)	(2,520)	(834)	(7,463)
1995					(3,127)	(2,273)	(685)	(6,085)
1996					(2,214)	(1,737)	(320)	(4,271)
1997					(390)	(411)	(87)	(887)
1998							106,477	106,477
2000					(16,821)	(353)	(23)	(17,197)
2001					(3,326)			(3,326)
2002							(2,117)	(2,117)
2003						(465)	(1,860)	(2,325)
2004						(377)	(148)	(525)
2006						(1,318)	(789)	(2,107)
2007						(1,412)	(1,192)	(2,604)
2008						(13,332)	(1,622)	(14,955)
2009						(7,639)		(7,642)
2010						(24,683)	(182)	(24,864)
2011						(486)		(504)
2012						(1,890)		(1,890)
2013						(141,051)	(10,462)	(151,513)
2014						(210,500)	(3,331)	(215,718)
2015						(176,035)	(5,044)	(181,493)
2016						(132,685)	(500)	(137,563)
2017						(152,352)	(5,640)	(164,778)
2018		3,164	(2,652)	(17,954)	(17,442)	(156,791)	(2,780)	(177,012)
2020		972	(2,026)	33	(1,021)	(94,776)		(95,798)
2021		121,431			121,431	(28,671)	(3,781)	88,979
2022			89,578	3,226	92,804			92,804
2023			49,401		49,401		(853)	48,548
Grand Total		125,567	84,900	34,706	245,173	(1,227,202)	(75,199)	59,758

Source: CHPK's CPR Listing
work_order_number (Multiple Items)
utility_account 3840

Sum of activity_cost		Transaction Years		activity_code2	Grand Total
Vintage Years	ADD	2024	RET		
1959				(4,744)	(4,744)
1970				(281)	(281)
1971				(15)	(15)
1972				(174)	(174)
1973				(191)	(191)
1975				(7)	(7)
1977				(1,741)	(1,741)
1978				(1,381)	(1,381)
1979				(909)	(909)
1980				(6,834)	(6,834)
1982				(1,860)	(1,860)
1994				(47)	(47)
1997				(5,152)	(5,152)
2000				(4,939)	(4,939)
2001				(1,438)	(1,438)
2002				(5,645)	(5,645)
2003				(933)	(933)
2004				(18,988)	(18,988)
2013				(717)	(717)
2014				(13,580)	(13,580)
2015				(203)	(203)
2017				(241)	(241)
2020				(10,827)	(10,827)
2021				(3,558)	(3,558)
2022		4,339			4,339
2024		116,904			116,904
Grand Total		121,243		(84,404)	36,839

2023-2024		Total
Additions	Retirements	
0	88,979	Sch J 2021
4,339	97,143	Sch J 2022

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3850

Source: FPL's CPR Listing
utility_account 38500 - Industrial M&R Station Equi

Sum of activity_cost	ferc_activity_code	Transaction Years		ADD Total	RET	RET Total	Grand Total		
Vintage Years	ADD	2021	2022	2023	2021				
1980					(274)	(274)	(274)		
1981					(1,183)	(1,183)	(1,183)		
1982					(306)	(306)	(306)		
1984					(2,856)	(2,856)	(2,856)		
1985					(4,434)	(4,434)	(4,434)		
1987					(7,121)	(7,121)	(7,121)		
1992					(11,097)	(11,097)	(11,097)		
1993					(5,994)	(5,994)	(5,994)		
1997					(14,677)	(14,677)	(14,677)		
1998					(1,060)	(1,060)	(1,060)		
1999					(5,925)	(5,925)	(5,925)		
2000					(3,863)	(3,863)	(3,863)		
2018			5		5		5		
2020		352			352		352	Sch J	Variance
2021		2			2		2	190,574	(190,572)
2022			190,602	(30)	190,572		190,572	-	190,572
Grand Total		353	190,607	(30)	190,931	(58,789)	(58,789)	132,141	Inadvertently reported 2022 assets in vintage year 2021.
	Sch G 2021	Sch G 2022							
Less: Negative									
Additions reported									
Under Adjustments				30					
Total				(0)					
ASR Total				Sch G 2023					

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3870

Source: FPL's CPR Listing
utility_account 38700 - Other Equipment

Sum of activity_c		ferc_activity_code		Transaction Years							
ADD						ADD Total		TFR		TFR Total	
Grand Total											
Vintage Years		2021		2022		2023		2022			
2018		121,261		(19,470)		101,791		7,833		7,833	
2020		125,492		667		126,159				126,159	
2021		127,169		0		127,169				127,169	
2022				368,770		0				368,770	
2023						333,795				333,795	
Grand Total		373,921		349,967		333,795		1,057,683		7,833	
		Sch G 2021		Sch G 2022		Sch G 2023					
								</			

Florida City Gas
 OPC ROG 3-19
 Reconciliation of Schs G 2021-2024 and J
 Acct 3900

Source: FPL's CPR Listing

utility_account 39000 - Structures & Improvements

Sum of activity_cost ferc_activity_code		Transaction Years		ADD Total	Grand Total	
Vintage Years	ADD	2022	2023			
2020	14,376			14,376	14,376	
2021	10,802			10,802	10,802	Sch J 2021
2022		9,034	(132)	8,902	8,902	Sch J 2022
2023			77,425	77,425	77,425	Sch J 2023
Grand Total	25,178	9,034	77,293	111,505	111,505	
	Sch G 2021	Sch G 2022	Sch G 2023			

Source: CHPK's CPR Listing

work_order_number (Multiple Items)

utility_account 3900

Sum of activity_cos Transaction Years		activity_code2	
Vintage Years	2024	Grand Total	
2024	3,881,477	3,881,477	Sch J 2024
Grand Total	3,881,477	3,881,477	
	Sch G 2024		

Florida City Gas
OPC ROG 3-19
Reconciliation of Schs G 2021-2024 and J
Acct 3960

Source: FPL's CPR Listing

utility_account 39600 - Power Operated Equipmt

Sum of activity_cost	ferc_activity_code	Transaction Years		ADD Total	RET	RET Total	Grand Total
Vintage Years	ADD	2021	2022		2023		
2009					(21,948)	(21,948)	(21,948)
2014					(19,165)	(19,165)	(19,165)
2021		53,822	(3,445)	50,377			50,377 Sch J 2021
Grand Total		53,822	(3,445)	50,377	(41,113)	(41,113)	9,264
		Sch G 2021	Sch G 2022				

There were no additions added in 2022 for vintage year 2022.

Florida City Gas
OPC ROG 3-19

Excerpt of Additions Reconciliation Schedule (CPR to ASR Filing) from Response OPC POD 2-11 Schs F-G - FCG Plant Adds & Rets 2021-2023 (from FPL)
Additions & Retirements Summary Tab
Data as of November 2023

Note:

FPL provided CHPK with FCG's CPR listing of Investments and Retirements as of November 2023. This schedule reconciles the CPR balances to FPL's ASR for years 2021-2023. The reconciliation was performed at a high level, so to determine the accounts adjusted for this Study, The ASR balance was compared to the CPR balances. The Adjustments are noted as FPL's correcting/reconciling adjustments.

ADDITIONS				2021		2022		Jan -Nov 2023 (FPL)	
utility_account	2021	2022	2023	ASR	Variance	ASR	Variance	ASR	Variance
30302 - Computer Software	811,859	4,795,478.51	1,364,170.73	1,232,475	420,616	4,798,577	3,098	1,364,391	220
30320 - Software as a Service - 20		(57,004.68)							
36410 - Land & Land Rights			8,312,167.05						
36420 - Structures & Improvements			35,842.91						
36430 - LNG Process Terminal Equip			41,819.56					578,535	536,715
36450 - Measuring & Regulating Equi			35,905.37						
36460 - Compressor Station Equipmen			59,165,659.24						
36710 - Mains - Steel		147,249.16	5,290.77						
37400 - Land & Land Rights	1,948	(79.15)							
37500 - Structures & Improvements	97,376	27,395.36	43,983.24						
37610 - Mains - Steel	5,615,101	1,672,173.63	1,025,784.72	5,565,780	(49,321)	1,795,620	123,446	1,030,633	4,848
37620 - Mains - Plastic	17,030,133	11,035,529.31	10,554,878.94	16,821,851	(208,282)	11,036,003	474		
37800 - M&R Station Equipmt - Gen	569,979	44,583.61	17,481.63			7,610	(36,974)		
37900 - M&R Station Equipmt-CityGate	1,333,472	(9,466.53)	52,001.42			(49,052)	(39,585)		
38010 - Services - Steel	20,929	107,550.75	104,022.93			108,577	1,026		
38020 - Services - Plastic	10,034,654	6,688,829.00	9,491,230.51	10,024,838	(9,816)	6,698,645	9,816		
38100 - Meters	1,724,571	1,175,432.19	2,123,024.89	1,951,167	226,596	3,744,442	2,569,010	(421,544)	(2,544,569)
38110 - Meters - ERTs	751,626	810,169.06	1,540,863.73						
38200 - Meter Installations	791,856	766,248.89	371,524.30						
38210 - Meter Install - ERTs	25,554	20,253.74	13,176.72						
38300 - House Regulators	767,916	223,251.47	298,459.96			(17,949)	(241,200)	730,409	431,949
38400 - House Regulator Installatio	125,567	84,899.90	34,706.35						
38500 - Industrial M&R Station Equi	353	190,607.22	(30.08)						
38700 - Other Equipment	373,921	349,966.82	333,795.30			349,966	(1)		
38920 - Land Rights	108,115	98,157.85				51,271	(46,887)		
39000 - Structures & Improvements	25,178	9,033.89	77,293.38						
39100 - Office Furniture	1,000	426,902.07	42,796.53						
39111 - OFE - Enterprise Software	420,617			-	(420,617)				
39112 - Computer Equipment			16,173.63						
39150 - Personal Computer Equipment	67,402	214,185.23	78,666.31						
39200 - Transportation Equipmt - Gas			10,558.97						
39210 - Automobile		(1,927.18)							
39220 - Light Trucks	821,602	179,787.92	791,028.18						
39300 - Stores Equipment			32,400.00						
39400 - Tools, Shop & Garage Equipmt	18,199	(15,618.82)		9,294	(8,905)				
39600 - Power Operated Equipmt	53,822	(3,445.01)							
39700 - Communications Equipmt	152,329	72,104.57	(1,006.97)						
39800 - Miscellaneous Equipmt	140,398	70,483.46	53,257.36						
Total	41,885,475	29,122,732.24	96,066,927.58	35,605,405	(49,728)	28,523,710	2,342,223	3,282,424	(1,670,836)
				Vintage Unknown		Vintage Unknown		Vintage Unknown	
Reverse PY High Level Entries	48,041	(312,513.28)	312,513.28						
Reverse PY Topside Adjustment			(2,653,049.41)						
PY Retirement Adjustment			220.47						
Current Year High Level Entries	1,686	1,686.39	232,765.08						
Current Year Topside Adjustment		2,653,049.41	536,715.00						
Grand Total	41,835,748	31,464,954.76	94,496,092.00						
Per ASR (Wdesk)	41,835,748	31,464,954.85	94,496,092.00						
Variance	0	0.09	0.00						

Florida City Gas
OPC ROG 3-19
Combined Plant Summary for 2023

Created by CHPK to file 2023 ASR. Includes FPL's balance through November 2023 and CHPK's balances for December 2023. Notes reconciling differences between FPL's ending Balance at Nov 2023 and CHPK's Acquisition Balances
Reclass between CWIP & plant during acquisition were used to reconcile to Sch G 2023 balances.

*from NextEra support folder - FCG 22-24 FKA 13-14 Annual Report - Analysis of Plant in Service Nov 2023_ Revised

description	gl_account_id	description	description	FERC No	Adjusted FERC	description	Category	Adjusted Balance as of 12/31/2022	Acquisition	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted Balance
										additions	retirements	adjustments	transfers	
NextEra	101060	101060 Gas Plant In Service	01 - Intangible Plant	302.00	3020	30200 - Franchises & Consents	Amortizable General Plant Assets	241,544.51	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	01 - Intangible Plant	303.00	3030	30300 - Misc Intangible Plant	Amortizable General Plant Assets	-	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	01 - Intangible Plant	303.02	303.02	30302 - Computer Software	Amortizable General Plant Assets	7,728,528.42	(8,313,549.26)	585,020.84	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	389.00	3890	38900 - Land	Land	2,225,560.72	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	389.20	3892	38920 - Land Rights	Land	193,944.93	(193,944.93)	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	390.00	3900	39000 - Structures & Improvements	Depreciable Assets	9,116,606.61	-	77,425.07	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.00	3910	39100 - Office Furniture	Depreciable Assets	743,898.86	-	49,019.46	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.11	391.11	39111 - OFE - Enterprise Software	Amortizable General Plant Assets	-	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.12	391.12	39112 - Computer Equipment	Depreciable Assets	29,201.77	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	391.50	3915	39150 - Personal Computer Equipment	Depreciable Assets	952,031.32	-	78,666.31	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.00	3920	39200 - Transportation Equipmt - Gas	Depreciable Assets	303,331.77	-	-	(7,646.22)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.10	3921	39210 - Automobile	Depreciable Assets	1,721,110.31	-	-	(156,301.43)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.20	3922	39220 - Light Trucks	Depreciable Assets	3,827,914.84	-	1,430,564.55	-	(106,614.09)	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	392.30	3923	39230 - Heavy Trucks	Depreciable Assets	723,637.68	-	53,006.32	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	394.00	3940	39400 - Tools, Shop & Garage Equipmt	Depreciable Assets	976,564.29	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	394.10	3941	39410 - Natural Gas Vehicle Equipmt	Depreciable Assets	1,564,203.37	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	396.00	3960	39600 - Power Operated Equipmt	Depreciable Assets	266,324.52	-	-	(41,112.79)	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	397.00	3970	39700 - Communications Equipmt	Depreciable Assets	701,138.83	-	3,025.32	-	-	-	
NextEra	101060	101060 Gas Plant In Service	08 - General Plant	398.00	3980	39800 - Miscellaneous Equipmt	Depreciable Assets	227,174.35	-	112,205.94	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	374.00	3740	37400 - Land & Land Rights	Land	667,791.08	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	374.10	3741	37410 - Land	Land	72,437.21	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	374.30	3743	37430 - Right-of-way	Land	11,131.67	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	375.00	3750	37500 - Structures & Improvements	Depreciable Assets	211,911.38	-	43,983.24	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	376.10	3761	37610 - Mains - Steel	Depreciable Assets	133,061,426.77	(83,949.80)	786,043.62	(1,221,012.80)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	376.20	3762	37620 - Mains - Plastic	Depreciable Assets	171,489,029.72	(4,790,723.69)	3,655,459.62	(372,017.56)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	378.00	3780	37800 - M&R Station Equipmt - Gen	Depreciable Assets	2,594,372.43	-	17,481.63	(11,464.74)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	379.00	3790	37900 - M&R Station Equipmt-CityGate	Depreciable Assets	16,199,730.83	-	969,128.87	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	380.10	3801	38010 - Services - Steel	Depreciable Assets	15,486,251.56	-	104,889.44	(530.67)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	380.20	3802	38020 - Services - Plastic	Depreciable Assets	97,706,907.43	(1,512,341.57)	8,289,777.15	(1,265.62)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	381.00	3810	38100 - Meters	Depreciable Assets	22,788,209.48	-	(376,767.96)	(584,590.43)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	381.10	3811	38110 - Meters - ERTs	Depreciable Assets	2,604,832.63	-	1,593,598.33	(157,876.20)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	382.00	3820	38200 - Meter Installations	Depreciable Assets	4,974,335.20	-	355,629.54	(403,277.86)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	382.10	3821	38210 - Meter Install - ERTs	Depreciable Assets	77,228.06	-	16,449.45	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	383.00	3830	38300 - House Regulators	Depreciable Assets	6,691,962.95	-	812,064.97	(452,283.26)	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	384.00	3840	38400 - House Regulator Installatio	Depreciable Assets	1,887,364.11	-	49,403.78	59,758.26	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	385.00	3850	38500 - Industrial M&R Station Equi	Depreciable Assets	3,549,874.09	-	-	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	387.00	3870	38700 - Other Equipment	Depreciable Assets	1,895,405.62	-	465,505.67	-	-	-	
NextEra	101060	101060 Gas Plant In Service	10 - Gas Distribution	387.98	387.98	38798 - Unregulated Misc Assets	Depreciable Assets	-	-	-	-	-	-	
NextEra	101063	101063 Other Assets PPD Cloud	01 - Intangible Plant	303.20	3032	30320 - Software as a Service - 20	Amortizable General Plant Assets	5,462,195.51	(5,462,195.51)	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	01 - Intangible Plant	303.02	303.02	30302 - Computer Software	Amortizable General Plant Assets	5,013,831.78	(5,793,201.89)	779,370.11	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	389.20	3892	38920 - Land Rights	Land	720.84	(720.84)	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	390.00	3900	39000 - Structures & Improvements	Depreciable Assets	19,835.74	-	(131.69)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.00	3910	39100 - Office Furniture	Depreciable Assets	444,401.53	-	(6,222.93)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	01 - Intangible Plant	303.02	303.02	30302 - Computer Software	#N/A	-	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.11	391.11	39111 - OFE - Enterprise Software	Amortizable General Plant Assets	-	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.12	391.12	39112 - Computer Equipment	Depreciable Assets	-	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	391.50	3915	39150 - Personal Computer Equipment	Depreciable Assets	2,300.19	-	16,173.63	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.00	3920	39200 - Transportation Equipmt - Gas	Depreciable Assets	75,501.65	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.10	3921	39210 - Automobile	Depreciable Assets	-	-	10,558.97	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.20	3922	39220 - Light Trucks	Depreciable Assets	-	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	392.30	3923	39230 - Heavy Trucks	Depreciable Assets	639,536.37	-	(639,536.37)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	393.00	3930	39300 - Stores Equipment	Depreciable Assets	53,006.32	-	(53,006.32)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	394.00	3940	39400 - Tools, Shop & Garage Equipmt	Depreciable Assets	-	-	32,400.00	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	394.10	3941	39410 - Natural Gas Vehicle Equipmt	Depreciable Assets	-	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	397.00	3970	39700 - Communications Equipmt	Depreciable Assets	73,348.06	-	(4,032.29)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	08 - General Plant	398.00	3980	39800 - Miscellaneous Equipmt	Depreciable Assets	67,850.78	-	(58,948.58)	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	09 - Gas Transmission	367.10	3671	36710 - Mains - Steel	Depreciable Assets	-	-	5,290.77	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	374.00	3740	37400 - Land & Land Rights	Land	609,778.42	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	375.00	3750	37500 - Structures & Improvements	Depreciable Assets	4,045.45	-	-	-	-	-	
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	376.10	3761	37610 - Mains - Steel	Depreciable Assets	8,473,083.50	(40,647.94)	244,589.50	-	-	-	

NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	376.20	3762 37620 - Mains - Plastic	Depreciable Assets	18,545,860.82	(4,523,750.26)	6,899,419.32	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	378.00	3780 37800 - M&R Station Equipmt - Gen	Depreciable Assets	(113,356.57)	-	-	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	379.00	3790 37900 - M&R Station Equipmt-CityGate	Depreciable Assets	1,351,794.33	-	(917,127.45)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	380.10	3801 38010 - Services - Steel	Depreciable Assets	48,158.76	-	(866.51)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	380.20	3802 38020 - Services - Plastic	Depreciable Assets	5,335,893.51	(1,300,618.57)	1,201,453.36	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	381.00	3810 38100 - Meters	Depreciable Assets	175,274.75	-	(44,776.08)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	381.10	3811 38110 - Meters - ERTs	Depreciable Assets	4,075.80	-	(52,734.60)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	382.00	3820 38200 - Meter Installations	Depreciable Assets	753,596.35	-	15,894.76	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	382.10	3821 38210 - Meter Install - ERTs	Depreciable Assets	137.41	-	(3,272.73)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	383.00	3830 38300 - House Regulators	Depreciable Assets	3,435.47	-	(81,655.53)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	384.00	3840 38400 - House Regulator Installatio	Depreciable Assets	46,796.09	-	(14,697.43)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	385.00	3850 38500 - Industrial M&R Station Equi	Depreciable Assets	190,954.36	-	(30.08)	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	10 - Gas Distribution	387.00	3870 38700 - Other Equipment	Depreciable Assets	250,524.49	-	(131,710.37)	-	-	-
NextEra	106601	106601 Other Assets PPD Cloud 106	01 - Intangible Plant	303.20	3032 30320 - Software as a Service - 20	Amortizable General Plant Assets	-	-	-	-	-	-
NextEra	106601	106601 Other Assets PPD Cloud 106	08 - General Plant	391.11	3911 39111 - OFE - Enterprise Software	Amortizable General Plant Assets	-	-	-	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.10	3641 36410 - Land & Land Rights	Land	-	-	8,312,167.05	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.6	3646 36460 - Compressor Station Equipmen	Depreciable Assets	-	-	59,165,659.24	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.20	3642 36420 - Structures & Improvements	Depreciable Assets	-	-	35,842.91	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.3	3643 36430 - LNG Process Terminal Equip	Depreciable Assets	-	-	578,534.56	-	-	-
NextEra	106600	106600 Const Not Classified-Pit In	28 - Gas LNG Storage	364.50	3645 36450 - Measuring & Regulating Equi	Depreciable Assets	-	-	35,905.37	-	-	-
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3740	3740 3-3740 - Land & Land Rights	-	-	-	-	-	667,791.08	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3741	3741 3-3741 - Land Rights	-	-	-	-	-	72,437.21	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3743	3743 3-3743 - FCG Right of Ways	-	-	-	-	-	11,131.67	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3750	3750 3-3750 - Struct&Impr	-	-	-	-	-	255,894.62	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3761	3761 3-3761 - FCG Steel Main	-	-	16,837.68	(4,782.57)	-	139,522,799.63	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3762	3762 3-3762 - FCG Plastic Main	-	-	75,189.48	-	-	183,507,763.00	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376P	376P 3-376P - SAFE FCG Plastic Main	-	4,523,750.26	-	-	-	4,523,750.26	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376S	376S 3-376S - SAFE FCG Steel Main	-	40,647.94	-	-	-	40,647.94	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3780	3780 3-3780 - M&R Stat Eq-Gen	-	-	-	-	-	2,600,389.32	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3790	3790 3-3790 - M&R Stat Eq-CGate	-	-	-	-	-	17,336,204.27	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3801	3801 3-3801 - FCG Steel Services	-	-	43,002.08	-	-	15,679,878.63	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3802	3802 3-3802 - FCG Plastic Services	-	-	569,229.94	-	-	108,365,045.27	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	380P	380P 3-380P - SAFE FCG Plastic Services	-	1,512,341.57	-	-	-	1,512,341.57	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3810	3810 3-3810 - Meters	-	-	(2,146.79)	-	-	22,160,498.73	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3811	3811 3-3811 - Meters-MTU/DCU	-	-	-	-	-	4,040,554.76	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	381S	381S 3-381S - SAFE Meters	-	-	-	-	-	12,948.39	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3820	3820 3-3820 - Meter Installs	-	-	4,962.20	-	-	4,965,514.39	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3821	3821 3-3821 - Meter Installs-MTU/DCU	-	-	-	-	-	93,677.51	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	382S	382S 3-382S - SAFE Meter Installs	-	-	-	-	-	57,075.50	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3830	3830 3-3830 - House Reg	-	-	-	-	-	6,860,996.06	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3840	3840 3-3840 - House Reg Installs	-	-	-	-	-	2,042,733.88	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3850	3850 3-3850 - M&R Stat Eq-Ind	-	-	-	-	-	3,740,446.47	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3870	3870 3-3870 - Other Eq	-	-	-	-	-	2,360,911.29	
CPK	1010 PLANT	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3923	3923 3-3923 - HD Truck/Bobtail	-	-	-	-	-	776,644.00	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3890	3890 3-3890 - Land & Land Rights	-	-	-	-	-	2,225,560.72	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	389S	389S 3-389S - SAFE FCG Land Rights	-	193,944.93	-	-	-	193,944.93	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3900	3900 3-3900 - Struct&Impr	-	-	-	-	-	9,194,031.68	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3910	3910 3-3910 - Offc Furn & Eq	-	-	-	-	-	792,918.32	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3911	3911 3-3911 - Comp & Periph	-	-	-	-	-	29,201.77	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	391S	391S 3-391S - FCG Personal Comp Equip	-	-	-	-	-	1,030,697.63	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3920	3920 3-3920 - Transp Equip	-	-	-	-	-	295,685.55	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3921	3921 3-3921 - Cars	-	-	-	-	-	1,564,808.88	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3922	3922 3-3922 - Lt Truck/Van	-	-	-	-	-	5,151,865.30	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3940	3940 3-3940 - Tools/Shop Eq	-	-	1,798.96	-	-	978,363.25	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3941	3941 3-3941 - FCG Natural Gas Vehicle Eq	-	-	-	-	-	1,564,203.37	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3960	3960 3-3960 - Pwr Op Equip	-	-	-	-	-	225,211.73	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3970	3970 3-3970 - Comm Eq	-	-	-	-	-	704,164.15	
CPK	1010 PLANT	Nat Gas General Plant	Nat Gas General Plant	3980	3980 3-3980 - Misc Equip	-	-	-	-	-	339,380.29	
CPK	1010 PLANT	Nat Gas Intangible Plant	Nat Gas Intangible Plant	3020	3020 3-3020-FCG Franchise & Consents	-	-	-	-	-	241,544.51	
CPK	1010 PLANT	Nat Gas Intangible Plant	Nat Gas Intangible Plant	3030	3030 3-3030 - Misc Intang Plant	-	5,537,731.97	-	-	-	5,537,731.97	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3740	3740 3-3740 - Land & Land Rights	-	-	-	-	-	609,778.42	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3750	3750 3-3750 - Struct&Impr	-	-	-	-	-	4,045.45	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3761	3761 3-3761 - FCG Steel Main	-	-	(5,329.14)	-	-	1,708,459.19	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3762	3762 3-3762 - FCG Plastic Main	-	-	(473.58)	-	-	7,470,230.87	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376P	376P 3-376P - SAFE FCG Plastic Main	-	4,790,723.69	-	-	-	4,790,723.69	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	376S	376S 3-376S - SAFE FCG Steel Main	-	83,949.80	-	-	-	83,949.80	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3780	3780 3-3780 - M&R Stat Eq-Gen	-	-	-	-	-	(113,356.57)	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3790	3790 3-3790 - M&R Stat Eq-CGate	-	-	-	-	-	267,322.31	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3801	3801 3-3801 - FCG Steel Services	-	-	-	-	-	-	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3802	3802 3-3802 - FCG Plastic Services	-	-	-	-	-	1,923,990.36	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	380P	380P 3-380P - SAFE FCG Plastic Services	-	1,300,618.57	-	-	-	1,300,618.57	
CPK	1060 INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3810	3810 3-3810 - Meters	-	-	-	-	-	61,724.29	

CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3811	3811 3-3811 - Meters-MTU/DCU		-	(48,658.80)				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	381S	381S 3-381S - SAFE Meters	33,678.01	-	33,678.01				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3820	3820 3-3820 - Meter Installs	(463,248.64)	-	272,377.16				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3821	3821 3-3821 - Meter Installs-MTU/DCU		-	(3,135.32)				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	382S	382S 3-382S - SAFE Meter Installs		-	57,338.96				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3830	3830 3-3830 - House Reg		-	112,528.54				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3840	3840 3-3840 - House Reg Installs		-	(14,109.07)				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3850	3850 3-3850 - M&R Stat Eq-Ind		-	351.90				
CPK	1060	INSERVICE	Nat Gas Distribution Plant	Nat Gas Distribution Plant	3870	3870 3-3870 - Other Eq		-	118,814.12				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	389S	389S 3-389S - SAFE FCG Land Rights	720.84	-	720.84				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3900	3900 3-3900 - Struc&Impr		-	19,704.05				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3910	3910 3-3910 - Offc Furn & Eq		-	438,178.60				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3911	391.12 3-3911 - Comp & Periph		-	18,473.82				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3915	3915 3-3915 - FCG Personal Comp Equip		-	75,501.65				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3920	3920 3-3920 - Transp Equip		-	10,558.97				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3930	3930 3-3930 - Stores Equip		-	32,400.00				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3970	3970 3-3970 - Comm Eq		-	69,315.77				
CPK	1060	INSERVICE	Nat Gas General Plant	Nat Gas General Plant	3980	3980 3-3980 - Misc Equip		-	8,902.20				
CPK	1060	INSERVICE	Nat Gas Intangible Plant	Nat Gas Intangible Plant	3030	3030 3-3030 - Misc Intang Plant	1,578,001.28	-	1,578,001.28				
CPK	1060	INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3641	3641 3-3641 - FCG Land and Land Rights		-	8,312,167.05				
CPK	1060	INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3642	3642 3-3642 - Structures & Improvements		-	35,842.91				
CPK	1060	INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3643	3643 3-3643 -LNG Process Terminal Equip	(536,715.00)	-	41,819.56				
CPK	1060	INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3645	3645 3-3645 -Measuring & Regulating Equi		-	35,905.37				
CPK	1060	INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3646	3646 3-3646 - FCG Compressor Station Eq	536,715.00	-	59,702,374.24				
CPK	1060	INSERVICE	Nat Gas Transmission Plant	Nat Gas Transmission Plant	3671	3671 3-3671 - Mains Steel		-	5,290.77				
							561,045,501.03	(12,453,213.41)	95,162,948.82	(3,461,017.98)	-	-	640,294,218.46

Reclass between CWIP & plant during acquisition. Error on NextEra side. Add to the addition column.
Acquisition column is for differences between 11/30 & 12/01 - added per Regulatory

Florida City Gas
OPC ROG 3-19
Pivot of FPL's FCG CPR Transactions

FPL's Complete CPR Listing Through November 2023

Sum of activity cost		Activity Code	Transaction Years			ADD Total	ADJ	ADJ Total	RET			RET Total	TFR		TFR Total	Grand Total
utility account	vintage	2021	2022	2023			2021		2021	2022	2023		2021	2022	2023	
30300 - Misc Intangible Plant	2001												-91.35		-91.35	-91.35
	2009												-128.87		-128.87	-128.87
	2021		0			0										0
30300 - Misc Intangible Plant Total			0			0							-220.22		-220.22	-220.22
30302 - Computer Software	2001												91.35		91.35	91.35
	2009												128.87		128.87	128.87
	2019	-65530.64	-3586.64		-69117.28					-128.87	128.87	0	65530.64		65530.64	-3586.64
	2020	38108.82	15605.98	184543.12	238257.92								306233.04		306233.04	544490.96
	2021	839280.46			839280.46								306993		306993	1146273.46
	2022		4783459.17	559651.23	5343110.4											5343110.4
	2023			619976.38	619976.38											619976.38
30302 - Computer Software Total		811858.64	4795478.51	1364170.73	6971507.88					-220.22	220.22	0	678976.9		678976.9	7650484.78
30320 - Software as a Service - 20	2020		-57004.68		-57004.68								-128831.52		-128831.52	-185836.2
30320 - Software as a Service - 20 Total			-57004.68		-57004.68								-128831.52		-128831.52	-185836.2
36410 - Land & Land Rights	2023			8312167.05	8312167.05											8312167.05
36410 - Land & Land Rights Total				8312167.05	8312167.05											8312167.05
36420 - Structures & Improvements	2023			35842.91	35842.91											35842.91
36420 - Structures & Improvements Total				35842.91	35842.91											35842.91
36430 - LNG Process Terminal Equip	2023			41819.56	41819.56											41819.56
36430 - LNG Process Terminal Equip Total				41819.56	41819.56											41819.56
36450 - Measuring & Regulating Equi	2023			35905.37	35905.37											35905.37
36450 - Measuring & Regulating Equi Total				35905.37	35905.37											35905.37
36460 - Compressor Station Equipmen	2023			59165659.24	59165659.24											59165659.24
36460 - Compressor Station Equipmen Total				59165659.24	59165659.24											59165659.24
36710 - Mains - Steel	2022		147249.16		147249.16									-147249.16	-147249.16	0
	2023			5290.77	5290.77											5290.77
36710 - Mains - Steel Total			147249.16	5290.77	152539.93									-147249.16	-147249.16	5290.77
37400 - Land & Land Rights	2018	32.87	-79.15		-46.28											-46.28
	2019	1914.99			1914.99											1914.99
	2022			0	0											0
37400 - Land & Land Rights Total		1947.86	-79.15	0	1868.71											1868.71
37430 - Right-of-way	2020	0			0											0
37430 - Right-of-way Total		0			0											0
37500 - Structures & Improvements	2021	97375.86	1190.73		98566.59											98566.59
	2022		26204.63		26204.63											26204.63
	2023			43983.24	43983.24											43983.24
37500 - Structures & Improvements Total		97375.86	27395.36	43983.24	168754.46											168754.46
37610 - Mains - Steel	1963	-21419.59			-21419.59				-202075.63	-71567.83	-73272.75	-346916.21	1.45519E-11	0	1.45519E-11	-368335.8
	1964								-3544.1	-8483.98	-5454.69	-17482.77				-17482.77
	1965								-11353.95	-15368.86	-3179.25	-29902.04	4.36984E-13		4.36984E-13	-29902.04
	1966								-10302.26	-46890.36	-17089.32	-74281.94	0		0	-74281.94
	1967								-11734.02	-16229.85	-7646.78	-33610.65				-33610.65
	1968								-8056.89	-14193.83	-5021.98	-27282.7				-27282.7
	1969								-11210.03	-17882.73	-15661.94	-44754.7				-44754.7
	1970								-8823.24	-11921.63	-55815.29	-76560.16				-76560.16
	1971								-15397.84	-19240.92	-23486.68	-58125.44				-58125.44
	1972								-23921.62	-30184.58	-20437.2	-74343.4				-74343.4
	1973								-17340.46	-21801.88	-13346.88	-52489.22				-52489.22
	1974								-27431.08	-30938.66	-24201.19	-82570.93				-82570.93
	1975								-21204.96	-26689.83	-14275.75	-62170.54				-62170.54
	1976								-13651.73	-16597.06	-70827.64	-101086.43				-101086.43
	1977								-14924.35	-18575.04	-35929.34	-69428.73				-69428.73
	1978								-18722.93	-22599.71	-22796.82	-64119.46				-64119.46
	1979								-13973.18	-16927.48	-29783.94	-60684.6				-60684.6
	1980								-16535	-17016.98	-15050.1	-48602.08				-48602.08
	1981								-17045.63	-23078.62	-10535.75	-50660				-50660
	1982								-12228.26	-15025.26	-38409.26	-65662.78				-65662.78
	1983								-11196.01	-13327.53	-21813.08	-46336.62				-46336.62
	1984								-8347.94	-9511.28	-156290.45	-174149.67				-174149.67
	1985								-4445.36	-5557.38	-3254.74	-13257.48				-13257.48
	1986								-3180.23	-3542.38	-2291.48	-9014.09				-9014.09
	1987								-495.96	-565.2	-530.28	-1591.44				-1591.44
	1988								-546.23	-370.57	-23288.96	-24205.76				-24205.76
	1989								-23	-189.2	-3859.84	-4072.04				-4072.04

37800 - M&R Station Equipmt - Gen	2015							-6535.81	-6535.81				-6535.81
	2018	115.2	36812.87		36928.07								36928.07
	2019		-3523.62		-3523.62								-3523.62
	2020	538646.76	10848.26		549495.02								549495.02
	2021	51216.55	446.1		31662.65								31662.65
	2022			17481.63	17481.63								17481.63
37800 - M&R Station Equipmt - Gen Total		569978.51	44583.61	17481.63	632043.75			-11464.74	-11464.74	-9.09495E-13	-9.09495E-13		620579.01
37900 - M&R Station Equipmt-CityGate	1939							-2910.18	-2910.18				-2910.18
	1965							-30.3	-30.3				-30.3
	1973	-249.67			-249.67								-249.67
	2018	38796.1	39380.96		78377.06								78377.06
	2019	154514.26	-68777.64		85736.62								85736.62
	2020	-51958.99	12353.59	108.68	-39496.72								-39496.72
	2021	1192370.24	7376.56	-20.66	1199726.14								1199726.14
	2022			51913.4	51913.4								51913.4
37900 - M&R Station Equipmt-CityGate Total		1333471.94	-9466.53	52001.42	1376006.83			-2940.48	-2940.48				1373066.35
38010 - Services - Steel	1963							-146.91	-226.26				-373.17
	1964							-30.29	-42.76				-73.05
	1965							-233.45	-358.51				-591.96
	1966							-548.7	-380.47				-929.17
	1967							-298.22	-21.49	-0.49	0		-320.2
	1968							-298.77	-11.23	-16.24			-326.24
	1969							-528.67	-28.72	-11.94			-569.33
	1970							-185.52	-38.77	-6.78			-231.07
	1971							-855.37	-531.56	-11.61			-1398.54
	1972							-1576.21	-1508.65				-3084.86
	1973							-1110.98	-876.64				-1987.62
	1974							-1385.71	-965.39				-2351.1
	1975							-784.74	-487.09				-1271.83
	1976							-507.02	-445.83				-952.85
	1977							-454.08	-337.16	-1.49			-792.73
	1978							-344.26	-281.14				-625.4
	1979							-229.4	-143.18	-482.12			-854.7
	1980							-200.67	-146.91				-347.58
	1981							-78.24	-54.73				-132.97
	1982							-127.31	-56.14				-183.45
	1983							-286.57	-36.31				-322.88
	1984							-64.42					-64.42
	1996							-3498.15					-3498.15
	2014	-21.09			-21.09								-21.09
	2016	-0.11			-0.11								-0.11
	2017	0			0								0
	2018	350.78			350.78								350.78
	2019										2.84217E-14	2.84217E-14	2.84217E-14
	2020	9329.79	629.52	30.82	9990.13								9990.13
	2021	11269.6	3020.3	-26.83	14263.07								14263.07
	2022		103900.93		103900.93								103900.93
	2023			104018.94	104018.94								104018.94
38010 - Services - Steel Total		20928.97	107550.75	104022.93	232502.65			-13773.66	-6978.94	-530.67	-21283.27	0	211219.38
38020 - Services - Plastic	1979							-97.43					-97.43
	1983							-249.49	-5.32				-254.81
	1984							-1596.19	-22.09				-1618.28
	1985							-1412.84	-28.64				-1441.48
	1986							-143.03	-3.18				-146.21
	1987							-3634.46	-116.74				-3751.2
	1988							-4264.94	-145.18				-4410.12
	1989							-3186.84	-118.29				-3305.13
	1990							-4178.5	-139.03	-11.96			-4329.49
	1991							-3662.3	-143.12				-3805.42
	1992							-4211.32	-150.96				-4362.28
	1993							-5774.57	-173.95				-5948.52
	1994							-6370.29	-209256.67	-11.22			-215638.18
	1995							-6082.46	-184.4				-6266.86
	1996							-2001.32	-118.46				-2119.78
	1997							-4629.07	-106.02				-4735.09
	1998							-8660.06	-193.75				-8853.81
	1999							-5539.09	-130.25				-5669.34
	2000							-11489.96	-283.01				-11772.97
	2001							-3534.98	-70.46	-522.17			-4127.61
	2002							-4649.51	-122.49				-4772
	2003							-6582.99	-162.01				-6745
	2004							-1510.75					-1510.75
	2005							-1371.73	5.22				-1366.51
	2006							-4030.24	-96.24				-4126.48

2007					-4266	-35.83	-126.57	-4428.4				-4428.4
2008					-4338.68	-3.55		-4342.23				-4342.23
2009					-5327.66	-59.06		-5386.72				-5386.72
2010					-4827.5	-84.01		-4911.51				-4911.51
2011					-661.86	-17.09		-678.95				-678.95
2012					-4527.51	-44.78		-4572.29				-4572.29
2013					-1820.27			-1820.27				-1820.27
2014	21.09		21.09		-27339.77	-9.96		-27349.73				-27328.64
2015	0		0		-3671.8		-519.12	-4190.92				-4190.92
2016	-1819.27	-25403.42		-27222.69	-8125.11	-72.76		-8197.87				-33420.56
2017	-237175.92	-28927.32		-266103.24	-6709.81	-66.07	-44.89	-6820.77				-272924.01
2018	310455.14	-163717.03		146738.11	-4614.64	-94.52	-29.69	-4738.85	0	0		141999.26
2019	508683.08	-8445.52		500237.56	-84.67			-84.67	2.06228E-10	2.06228E-10		500152.89
2020	3354092.23	-124626.62	3152.96	3232618.57	-5383.75	-70.71		-5454.46	-2.32831E-10	-2.32831E-10		3227164.11
2021	6100397.7	341496.29	290.72	6442184.71	-527.81	-72.09		-599.9	5.82077E-11	5.82077E-11		6441584.81
2022		6698452.62	1430735.02	8129187.64					0	0		8129187.64
2023			8057051.81	8057051.81					0	0		8057051.81
38020 - Services - Plastic Total												
	10034654.05	6688829	9491230.51	26214713.56	-181291.2	-212395.47	-1265.62	-394952.29	3.16049E-11	3.16049E-11		25819761.27
38100 - Meters												
1992					-169.58			-169.58				-169.58
1993						-429.78		-429.78				-429.78
1995												
1997					0	0	0	0				0
1998					0	0	0	0				0
1999					-3620.4	-3781.3	-1206.8	-8608.5				-8608.5
2000					-51882.53	-25950.37	-3600.14	-81433.04	0	0		-81433.04
2001					-5533.67	-5459.41	-6106.93	-17100.01	0	0		-17100.01
2002					-22744.99	-27715.95	-4888.98	-55349.92				-55349.92
2003					-22119.23	-21442.84	-3345.97	-46908.04				-46908.04
2004					-3232.94	-4143.64	-702.13	-8078.71				-8078.71
2007					-9460.17	-8443.37	-1310.85	-19214.29				-19214.29
2008					-13367.86	-17973.25	-130583.64	-161924.75				-161924.75
2009					-20493.19	-30323.73	-8449.08	-59266				-59266
2010					-79830.18	-109499.02	-51045.99	-240395.19				-240395.19
2011					-9601.65	-19071.52	-13812.99	-42486.16	0	0		-42486.16
2012					-52441.54	-102527.89	-42533.96	-197303.39	0	0		-197303.39
2013					-16067.42	-22330.39	-16624.6	-55022.41				-55022.41
2014					-58703.16	-58047.37	-84419.6	-201170.13				-201170.13
2015	0		0		-18119.33	-15667.92	-12336.11	-46123.36				-46123.36
2016		-19917.36		-19917.36	-51112.54	-41976.12	-102346.07	-195434.73		0	0	-213352.09
2017	2926.94	-15762.02		-10835.08	-58283.31	-51364.13	-39800.59	-149448.03				-160283.11
2018	-72521.12	-44431.84	-83636.92	-200589.88	-72984.24	-43030.68	-42597.4	-158612.32	-3.12639E-13	-3.12639E-13		-359202.2
2019	334312.46	-828.32	-206140.71	127343.43	-8898.93	-6375.47	-1307.55	-16581.95	2.15437E-11	2.15437E-11		110761.48
2020	97170.63	-32833.82	22.69	64359.5	-460976.24	-39021.26	-12317.43	-512314.93				-447955.43
2021	1362681.68			1362681.68	-8139.66	-6878.91	-4730.04	-19748.61	0	0		1342933.07
2022		1287205.55	29585.62	1316791.17		-1001.36		-1001.36				1315789.81
2023			2383194.21	2383194.21			-179.76	-179.76	0	0		2383014.45
38100 - Meters Total												
	1724570.59	1175432.19	2123024.89	5023027.67	-1047802.76	-662255.58	-584590.43	-2294648.77	0	0	2.1231E-11	2728378.9
38110 - Meters - ERTs												
2007					-3576.17			-3576.17				-3576.17
2008					-142.21			-142.21				-142.21
2009					-53046.79	-166560.08	-145422.27	-365029.14	0	3.2685E-13	6.82121E-13	-365029.14
2010					-2706.66	-12110.63	-5600.09	-20417.38		3.41061E-13	0	-20417.38
2011					-2598.58	-152.59		-2751.17	0			-2751.17
2012					-2804.6	-874.83		-3679.43		7.10543E-15		-3679.43
2014					-15533.23	-2047.02	-4249.7	-21829.95		0	0	-21829.95
2015					-581.55	-6937.86	-1027.14	-8546.55		-7.10543E-14		-8546.55
2016					-3891.9	-1212.79	-106.82	-5211.51		0		-5211.51
2017					-598.44	-20.64		-619.08				-619.08
2018		-1023.2	-64286.83	-65310.03	-108.82	-66.19	-1323.76	-1498.77		0	0	-65808.8
2020	11343.91	-10220.03		1123.88	-424874.46	-1220.2	-146.42	-426241.08	0		0	-425117.2
2021	740281.96			740281.96	-72515.76	-1246.88	0	-73762.64				666519.32
2022		821412.29	11552.23	832964.52		-32.13	0	-32.13				832932.39
2023			1593598.33	1593598.33								1593598.33
38110 - Meters - ERTs Total												
	751625.87	810169.06	1540863.73	3102658.66	-582979.17	-192481.84	-157876.2	-933337.21	0	6.03961E-13	6.82121E-13	2169321.45
38200 - Meter Installations												
1985					-4252.58	-1972.23	-193.04	-6717.85	0	0		-6717.85
1986					-1115.56	-524.19	-89.63	-1729.38				-1729.38
1987					-1745.91	-853.57	-1287.18	-3886.66				-3886.66
1988					-1886.61	-921.45	-1287.09	-4095.15				-4095.15
1989					-2029.1	-952.18	-715.79	-3697.07				-3697.07
1990					-3089.62	-1491.25	-412.68	-4993.55				-4993.55
1991					-9353.64	-4687.02	-1171.52	-15212.18				-15212.18
1992					-2732.87	-1346.6	-266.04	-4345.51				-4345.51
1993					-3725.6	-2856.32	-1480.66	-8062.58				-8062.58
1994					-6001.56	-4438.79	-3359.26	-13819.61				-13819.61
1995					-4195.48	-2182.45	-841.68	-7219.61				-7219.61

1996					-2339.72	-1357.01	-1491.64	-5188.37	0	0	-5188.37
1997					-1340.27	-911.37	-160.83	-2412.47			-2412.47
2000						-440.06	-33305.31	-33745.37			-33745.37
2001						-17092.16	-20656.91	-37749.07			-37749.07
2002					-6.9	-16935.56	-70579.27	-87521.75			-87521.75
2003						-37.14	-18886.98	-18924.12			-18924.12
2004						-4300.31	-17967.37	-22267.68			-22267.68
2005					-446.4	-301.32	-89.28	-837			-837
2006					-485			-485			-485
2007					-39912.6	-16136.48		-56049.08			-56049.08
2008					-26900.69	-2675.71		-29576.4			-29576.4
2009					-1251214.38	-272977.05	-25888.15	-1550079.58	1.7053E-13	1.7053E-13	-1550079.58
2010					-4271.42	-882.91	-5491.8	-10646.13	0	0	-10646.13
2011					-1347.84	-110.4	-683.02	-2141.26	0	0	-2141.26
2012					-1548.04	-7746.74	-8859.92	-18154.7			-18154.7
2013					-174779.73	-12120.99	-13848.09	-200748.81	0	0	-200748.81
2014					-249661.66	-6763.98	-2216.82	-258642.46	0	0	-258642.46
2015					-199247.37	-24280.09	-30731.7	-254259.16	-2.27374E-13	0	-2.27374E-13
2016					-172780.33	-3128.94	-64113.77	-246023.04	0	0	-246023.04
2017					-172083.59	-18008.49	-12816.45	-202908.53	0	1.56319E-13	-202908.53
2018	3164	-2652	-17953.69	-17441.69	-127774.76	-4282.27	-19409.18	-151466.21	2.27374E-13	3.83693E-13	-168907.9
2019	245.23	-472.39		-227.16			-39982.14	-39982.14	0	0	-40209.3
2020	104592.01	278.25	64.97	104935.23	-448403.48	-112973.36	-2784.29	-564161.13	0	-2.27374E-12	-459225.9
2021	683854.95	-7481.52	749.03	677122.46	-41667.5	-4082.05	-1910.37	-47659.92	0	-7.27596E-12	629462.54
2022		776376.55	44436.77	821013.32					0	0	821013.32
2023			344227.22	344227.22							344227.22
38200 - Meter Installations Total											
38210 - Meter Install - ERTs											
2008					-2956340.21	-549790.44	-103277.86	-3909408.51	-2.27374E-13	3.2685E-13	-1979779.13
2009						-19509.11		-19509.11			-19509.11
2017					-4000139.74	-467858.12		-4468007.86	2.54659E-11	5.00222E-11	-4468007.86
2018	703.14	-589.36	-3989.71	-3875.93	-1815.97	-41.27		-1857.24		7.54881E-11	-1857.24
2019	0			0							0
2020	-94.56			-94.56	-22333	-32692.95		-55025.95			-55120.51
2021	24945.68			24945.68	-6957.92	-2251.52		-9189.44	0	0	15756.24
2022		20843.1	716.98	21560.08		-717.81		-717.81			20842.27
2023			16449.45	16449.45							16449.45
38210 - Meter Install - ERTs Total											
38300 - House Regulators											
1959					-8320.85	-2913.2	-480.8	-11714.85	0	0	-11714.85
1964					-73.12	-24.37		-97.49			-97.49
1965					-67.3	-22.44		-89.74			-89.74
1966					-1.22	-0.4		-1.62			-1.62
1967					-339.62	-220.34	-32.44	-592.4	-8.88178E-15	-8.88178E-15	-592.4
1968					-149.17			-149.17			-149.17
1969					-604.2	-162.97	-30.43	-797.6	-7.10543E-15	-7.10543E-15	-797.6
1970					-204.7	-5.48		-210.18			-210.18
1971					-12.98	-5.19		-18.17			-18.17
1972					-412.83	-200.16	-25.02	-638.01	0	0	-638.01
1973					-189.6	-47.08		-236.68			-236.68
1974					-135.61	-67.81		-203.42			-203.42
1975					-1200.7	-497.26	-44.11	-1742.07			-1742.07
1976					-824.79	-254.47	-19.35	-1098.61			-1098.61
1977					-2920.21	-1430.07	-53.98	-4404.26	0	0	-4404.26
1978					-554.99	-693.62	-22.06	-1270.67	0	0	-1270.67
1979					-817.22	-419.98	-372.94	-1610.14	0	0	-1610.14
1980					-31041.86	-12246.16	-1116.03	-44404.05	-6.82121E-13	0	-44404.05
1981					-10867.83	-3342.32	-1569.93	-15780.08	5.68434E-14	0	-15780.08
1982					-25092.34	-8682.75	-940.79	-34715.88	1.42109E-13	1.42109E-13	-34715.88
1983					-6075.48	-1827.5	-448.22	-8351.2			-8351.2
1984					-7114.28	-2574.95	-348.53	-10037.76	0	0	-10037.76
1985					-14320.93	-5623.18	-4276.67	-24220.78	0	0	-24220.78
1986					-1622.23	-827.86	-2170.11	-4620.2			-4620.2
1987					-2468.76	-3359.05	-19.48	-5847.29	0	0	-5847.29
1988					-6209.46	-2292.7	-1285.14	-9787.3			-9787.3
1989					-5058.9	-2428.29	-5127.26	-12614.45	0	0	-12614.45
1990					-8490.44	-1970.51	-2825.58	-13286.53	0	0	-13286.53
1991					-21162.19	-11212.35	-9002.18	-41376.72			-41376.72
1992					-10455.98	-3094.68	-14283.55	-27834.21	0	0	-27834.21
1993					-9171.35	-2787.1	-541.52	-12499.97			-12499.97
1994					-15672.53	-4278.91	-15049.87	-35001.31	0	0	-35001.31
1995					-17075.35	-7940.83	-1267	-26283.18	0	0	-26283.18
1996					-14187.53	-5282.24	-4655.24	-24125.01			-24125.01
1997					-1437.79		-65883.2	-67320.99			-67320.99
1998					-14963.06	-84733.6		-99716.66			-99716.66
2001							-96002.29	-96002.29			-96002.29

38-400 - House Regulator Installatio

	2015					-176034.78	-5044.01	-414.24	-181493.05	-1.02318E-11		-1.02318E-11	-181493.05
	2016					-132685.39	-500.37	-4377.04	-137562.8	0		0	-137562.8
	2017					-152351.63	-5639.64	-6786.95	-164778.22		0	0	-164778.22
	2018	3164	-2652	-17953.69	-17441.69	-156790.55		-2779.71	-159570.26				-177011.95
	2020	971.96	-2025.68	32.55	-1021.17	-94776.42			-94776.42	3.63798E-12		3.63798E-12	-95797.59
	2021	121431.14			121431.14	-28671.39		-3780.73	-32452.12				88979.02
	2022		89577.58	3226.24	92803.82								92803.82
	2023			49401.25	49401.25			-853.36	-853.36				48547.89
38400 - House Regulator Installation Total		125567.1	84899.9	34706.35	245173.35	-1227202.43	-75198.55	59758.26	-1242642.72	-6.59384E-12	0	-6.59384E-12	-997469.37
38500 - Industrial M&R Station Equi	1980					-273.65			-273.65				-273.65
	1981					-1182.93			-1182.93				-1182.93
	1982					-305.66			-305.66				-305.66
	1984					-2855.77			-2855.77				-2855.77
	1985					-4433.51			-4433.51				-4433.51
	1987					-7120.58			-7120.58				-7120.58
	1992					-11097.46			-11097.46				-11097.46
	1993					-5994.49			-5994.49				-5994.49
	1997					-14677.24			-14677.24				-14677.24
	1998					-1060.26			-1060.26				-1060.26
	1999					-5924.9			-5924.9				-5924.9
	2000					-3862.77			-3862.77				-3862.77
	2018		4.76		4.76								4.76
	2020	351.9			351.9								351.9
	2021	1.57			1.57								1.57
	2022		190602.46	-30.08	190572.38								190572.38
38500 - Industrial M&R Station Equi Total		353.47	190607.22	-30.08	190930.61	-58789.22			-58789.22				132141.39
38700 - Other Equipment	2018	121260.51	-19469.69		101790.82					7833.46		7833.46	109624.28
	2020	125492.24	666.98		126159.22								126159.22
	2021	127168.6	0		127168.6								127168.6
	2022		368769.53	0	368769.53								368769.53
	2023			333795.3	333795.3								333795.3
38700 - Other Equipment Total		373921.35	349966.82	333795.3	1057683.47					7833.46		7833.46	1065516.93
38798 - Unregulated Misc Assets	2018									-7833.46		-7833.46	-7833.46
38798 - Unregulated Misc Assets Total										-7833.46		-7833.46	-7833.46
38920 - Land Rights	2018	4.8	46882.39		46887.19								46887.19
	2019	47.36	159337.83		159385.19								159385.19
	2020	108062.37	-108062.37		0								0
38920 - Land Rights Total		108114.53	98157.85		206272.38								206272.38
39000 - Structures & Improvements	2020	14375.9			14375.9								14375.9
	2021	10801.85			10801.85								10801.85
	2022		9033.89	-131.69	8902.2								8902.2
	2023			77425.07	77425.07								77425.07
39000 - Structures & Improvements Total		25177.75	9033.89	77293.38	111505.02								111505.02
39100 - Office Furniture	2021	999.83			999.83								999.83
	2022		426902.07	-6222.93	420679.14								420679.14
	2023			49019.46	49019.46								49019.46
39100 - Office Furniture Total		999.83	426902.07	42796.53	470698.43								470698.43
39111 - OFE - Enterprise Software	2019	65530.64			65530.64				-65530.64			-65530.64	0
	2020	48092.89			48092.89				-177401.52			-177401.52	-129308.63
	2021	306993			306993				-306993			-306993	0
39111 - OFE - Enterprise Software Total		420616.53			420616.53				-549925.16			-549925.16	-129308.63
39112 - Computer Equipment	2011					-75243.13			-75243.13				-75243.13
	2014					-30739.2			-30739.2				-30739.2
	2015					-35593.91			-35593.91				-35593.91
	2016					-118440.12			-118440.12				-118440.12
	2017					-56327.45			-56327.45				-56327.45
	2018	0			0								0
	2023			16173.63	16173.63								16173.63
39112 - Computer Equipment Total		0		16173.63	16173.63	-316343.81			-316343.81				-300170.18
39150 - Personal Computer Equipment	2016					-86327.74			-86327.74				-86327.74
	2019	60094.94			60094.94								60094.94
	2020	0			0								0
	2021	7306.74			7306.74								7306.74
	2022		214185.23		214185.23								214185.23
	2023			78666.31	78666.31								78666.31
39150 - Personal Computer Equipment Total		67401.68	214185.23	78666.31	360253.22	-86327.74			-86327.74				273925.18
39200 - Transportation Equipmt - Gas	2004							-4579.44	-4579.44				-4579.44
	2014							-3066.78	-3066.78				-3066.78
	2023			10558.97	10558.97								10558.97
39200 - Transportation Equipmt - Gas Total				10558.97	10558.97			-7646.22	-7646.22				2912.75
39210 - Automobile	2014							-156301.43	-156301.43				-156301.43
	2018		-1927.18		-1927.18								-1927.18
	2019	0			0								0
39210 - Automobile Total		0	-1927.18		-1927.18			-156301.43	-156301.43				-158228.61

39220 - Light Trucks	2014								-62490.68	-62490.68				-62490.68		
	2015								-44123.41	-44123.41				-44123.41		
	2018	0		2.18279E-11	2.18279E-11									2.18279E-11		
	2019	-1.16415E-10	-5501.66	0	-5501.66									-5501.66		
	2021	821602.29	-20461.06	-4.9	801136.33									801136.33		
	2022		205750.64	132711.96	338462.6									338462.6		
	2023			658321.12	658321.12									658321.12		
39220 - Light Trucks Total		821602.29	179787.92	791028.18	1792418.39				-106614.09	-106614.09				1685804.3		
39230 - Heavy Trucks	2018			0	0									0		
39230 - Heavy Trucks Total				0	0									0		
39300 - Stores Equipment	2023			32400	32400									32400		
39300 - Stores Equipment Total				32400	32400									32400		
39400 - Tools, Shop & Garage Equipmt	1989							-1476.24	-1476.24					-1476.24		
	1990							-671.81	-671.81					-671.81		
	1991							-10763.25	-10763.25					-10763.25		
	1994							-1579.4	-1579.4					-1579.4		
	1997							-5114	-5114					-5114		
	1998							38775.7	38775.7					38775.7		
	1999							-106886.61	-106886.61					-106886.61		
	2000							41513.97	41513.97					41513.97		
	2001							18749.2	18749.2					18749.2		
	2002							-8.76	-8.76					-8.76		
	2003							-4342.91	-4342.91					-4342.91		
	2004							-9115.19	-9115.19					-9115.19		
	2005							-3168.5	-3168.5					-3168.5		
	2017		164.76		164.76									164.76		
	2018	-149.18	-15841.58		-15990.76									-15990.76		
	2019	14898.45	58		14956.45									14956.45		
	2021	3450			3450									3450		
39400 - Tools, Shop & Garage Equipmt Total		18199.27	-15618.82		2580.45			-44087.8	-44087.8					-41507.35		
39600 - Power Operated Equipmt	2009							-21947.88	-21947.88					-21947.88		
	2014							-19164.91	-19164.91					-19164.91		
	2021	53821.93	-3445.01		50376.92									50376.92		
39600 - Power Operated Equipmt Total		53821.93	-3445.01		50376.92			-41112.79	-41112.79					9264.13		
39700 - Communications Equipmt	1968							-869.27	-869.27					-869.27		
	2005							-22255	-22255					-22255		
	2009							-59359.73	-59359.73					-59359.73		
	2018	-105481.88			-105481.88									-105481.88		
	2021	257810.76			257810.76									257810.76		
	2022		72104.57	-1006.97	71097.6									71097.6		
39700 - Communications Equipmt Total		152328.88	72104.57	-1006.97	223426.48			-82484	-82484					140942.48		
39800 - Miscellaneous Equipmt	2021	140398.01			143030.69									143030.69		
	2022		67850.78	-131.69	67719.09									67719.09		
	2023			53389.05	53389.05									53389.05		
39800 - Miscellaneous Equipmt Total		140398.01	70483.46	53257.36	264138.83									264138.83		
Grand Total		41885475.31	29122732.24	96066927.58	167075135.1	0	0	-13382251.23	-4255266.42	-3456015.19	-21093532.84	0	4.91127E-11	4.5361E-11	2.32831E-10	145981602.3

Florida City Gas
OPC ROG 3-19
Pivot of CHPK's FCG CPR Transactions without Conversion Work Orders

CHPK's Complete CPR List - Filtered to exclude acquisition entries.

work_order_number (Multiple Items)

Sum of activity_cost	activity_code2	Years	ADD	ADD Total	RET	RET	RET Total	TFR	TFR Total	Grand Total
utility_account	Years2	2023	2024		2023	2024		2024		
	3030 2001							0	0	0
	3030 2009							0	0	0
	3030 2020							(5,462,196)	(5,462,196)	(5,462,196)
	3030 2023		711,168	711,168				0	0	711,168
3030 Total			711,168	711,168				(5,462,196)	(5,462,196)	(4,751,028)
	3032 2020							5,462,196	5,462,196	5,462,196
	3032 2024		1,244,416	1,244,416						1,244,416
3032 Total			1,244,416	1,244,416				5,462,196	5,462,196	6,706,612
	3641 2024		61,259	61,259						61,259
3641 Total			61,259	61,259						61,259
	3643 2023		197,949	197,949						197,949
3643 Total			197,949	197,949						197,949
	3671 2023		50,608	50,608				(50,608)	(50,608)	0
3671 Total			50,608	50,608				(50,608)	(50,608)	0
	3750 2024		13,890	13,890						13,890
3750 Total			13,890	13,890						13,890
	3761 1963						(6,151)	(6,151)		(6,151)
	3761 1965						(6,841)	(6,841)		(6,841)
	3761 1966						(60)	(60)		(60)
	3761 1987						(6,889)	(6,889)		(6,889)
	3761 1993						(123)	(123)		(123)
	3761 1994				(607)		(607)			(607)
	3761 1995				(2,021)		(2,021)			(2,021)
	3761 2000				(2,155)	(687)	(2,842)			(2,842)
	3761 2002					(2,316)	(2,316)			(2,316)
	3761 2003					(38,498)	(38,498)			(38,498)
	3761 2004					(960)	(960)			(960)
	3761 2015					(671)	(671)			(671)
	3761 2016					(5,674)	(5,674)			(5,674)
	3761 2017					(5,468)	(5,468)			(5,468)
	3761 2021		4,848	4,848						4,848
	3761 2022		637	637						637
	3761 2023	16,838	980,129	996,967				50,608	50,608	1,047,574

	3761 2024		282,460	282,460						
3761 Total		16,838	1,268,075	1,284,913	(4,783)	(74,339)	(79,121)	50,608	50,608	1,256,399
	3762 1987					(121,059)	(121,059)			(121,059)
	3762 1988					(2,653)	(2,653)			(2,653)
	3762 1993					(8)	(8)			(8)
	3762 1994					(47,324)	(47,324)			(47,324)
	3762 1996					(40,631)	(40,631)			(40,631)
	3762 2003					(641)	(641)			(641)
	3762 2004					(6,503)	(6,503)			(6,503)
	3762 2019		481	481						481
	3762 2021							440,933	440,933	440,933
	3762 2022		175,820	175,820						175,820
	3762 2023	75,189	8,191,425	8,266,614				(0)	(0)	8,266,614
	3762 2024		5,298,952	5,298,952						5,298,952
3762 Total		75,189	13,666,678	13,741,867	(218,819)	(218,819)	(218,819)	440,933	440,933	13,963,981
	3780 2023		0	0						0
	3780 2024		69,594	69,594						69,594
3780 Total			69,594	69,594						69,594
	3790 2024		142,663	142,663						142,663
3790 Total			142,663	142,663						142,663
	3801 1966					(0)	(0)			(0)
	3801 1969					(6)	(6)			(6)
	3801 1970					(0)	(0)			(0)
	3801 1971					(6)	(6)			(6)
	3801 1972					(2)	(2)			(2)
	3801 1973					(10)	(10)			(10)
	3801 1975					(7)	(7)			(7)
	3801 1976					(19)	(19)			(19)
	3801 1977					(67)	(67)			(67)
	3801 1978					(9)	(9)			(9)
	3801 1979					(6)	(6)			(6)
	3801 1980					(18)	(18)			(18)
	3801 1981					(16)	(16)			(16)
	3801 1984					(30)	(30)			(30)
	3801 1985					(52)	(52)			(52)
	3801 1988					(2)	(2)			(2)
	3801 1992					(80)	(80)			(80)
	3801 1996					(42)	(42)			(42)
	3801 1997					(1,408)	(1,408)			(1,408)
	3801 1998					(6,214)	(6,214)			(6,214)
	3801 2001					(246)	(246)			(246)
	3801 2003					(8)	(8)			(8)
	3801 2011					(7,035)	(7,035)			(7,035)
	3801 2023	43,002		43,002				(0)	(0)	43,002
	3801 2024		698,429	698,429				0	0	698,429

3801 Total	43,002	698,429	741,431	(15,281)	(15,281)	(0)	(0)	HPK 128,350
3802 1979				(117)	(117)			(117)
3802 1983				(2)	(2)			(2)
3802 1986				(3)	(3)			(3)
3802 1987				(8)	(8)			(8)
3802 1988				(367,161)	(367,161)			(367,161)
3802 1989				(21)	(21)			(21)
3802 1990				(15)	(15)			(15)
3802 1991				(20)	(20)			(20)
3802 1992				(11)	(11)			(11)
3802 1993				(56)	(56)			(56)
3802 1994				(29)	(29)			(29)
3802 1995				(7)	(7)			(7)
3802 1996				(43)	(43)			(43)
3802 1997				(18)	(18)			(18)
3802 1998				(30)	(30)			(30)
3802 1999				(6)	(6)			(6)
3802 2000				(31)	(31)			(31)
3802 2001				(26)	(26)			(26)
3802 2004				(292)	(292)			(292)
3802 2006				(662)	(662)			(662)
3802 2007				(24)	(24)			(24)
3802 2008				(2,268)	(2,268)			(2,268)
3802 2009				(17,272)	(17,272)			(17,272)
3802 2010				(635)	(635)			(635)
3802 2011				(26)	(26)			(26)
3802 2012				(2,161)	(2,161)			(2,161)
3802 2013				(10)	(10)			(10)
3802 2014				(133,350)	(133,350)			(133,350)
3802 2019				(20)	(20)			(20)
3802 2020				(32)	(32)			(32)
3802 2021						927,075	927,075	927,075
3802 2022		12,080	12,080					12,080
3802 2023	569,230	1,318,289	1,887,519			(1,199,915)	(1,199,915)	687,604
3802 2024		8,058,786	8,058,786					8,058,786
3802 Total	569,230	9,389,155	9,958,385	(524,356)	(524,356)	(272,840)	(272,840)	9,161,189
3810 1959				(514)	(514)			(514)
3810 1986				(1,937)	(1,937)			(1,937)
3810 1987				(4,934)	(4,934)			(4,934)
3810 1990				(2,567)	(2,567)			(2,567)
3810 1991				(17,138)	(17,138)			(17,138)
3810 1992				(17,897)	(17,897)			(17,897)
3810 1993				(26,335)	(26,335)			(26,335)
3810 1994				(8,484)	(8,484)			(8,484)
3810 1995				(1,289)	(1,289)			(1,289)

3810 1999				(9,574)	(9,574)			HPK CDB Pivot
3810 2004				(2,025)	(2,025)			(2,025)
3810 2007				(9,481)	(9,481)			(9,481)
3810 2008				(6,021)	(6,021)			(6,021)
3810 2009				(139,586)	(139,586)			(139,586)
3810 2010				(83,178)	(83,178)			(83,178)
3810 2011				(916)	(916)			(916)
3810 2012				(54,876)	(54,876)			(54,876)
3810 2013				(30,742)	(30,742)			(30,742)
3810 2014				(26,362)	(26,362)			(26,362)
3810 2016				(3,601)	(3,601)			(3,601)
3810 2018				(3,343)	(3,343)			(3,343)
3810 2019				(47)	(47)			(47)
3810 2020				(30,688)	(30,688)			(30,688)
3810 2021				(1,718)	(1,718)			(1,718)
3810 2022		32,543	32,543					32,543
3810 2023	(2,147)		(2,147)			0	0	(2,147)
3810 2024		1,772,435	1,772,435					1,772,435
3810 Total	(2,147)	1,804,978	1,802,831	(483,255)	(483,255)	0	0	1,319,577
3811 2009				(76,381)	(76,381)			(76,381)
3811 2010				(1,302)	(1,302)			(1,302)
3811 2020				(27,328)	(27,328)			(27,328)
3811 2021				(27,396)	(27,396)			(27,396)
3811 2022		32,543	32,543					32,543
3811 2024		374,802	374,802					374,802
3811 Total		407,345	407,345	(132,407)	(132,407)			274,938
3820 1985				(17,935)	(17,935)			(17,935)
3820 1986				(6,980)	(6,980)			(6,980)
3820 1987				(5,238)	(5,238)			(5,238)
3820 1988				(12,359)	(12,359)			(12,359)
3820 1989				(3,952)	(3,952)			(3,952)
3820 1993				(1,841)	(1,841)			(1,841)
3820 1994				(2,581)	(2,581)			(2,581)
3820 1996				(463)	(463)			(463)
3820 2000				(3,961)	(3,961)			(3,961)
3820 2001				(2,354)	(2,354)			(2,354)
3820 2002				(1,270)	(1,270)			(1,270)
3820 2003				(2,829)	(2,829)			(2,829)
3820 2004				(491)	(491)			(491)
3820 2009				(19,473)	(19,473)			(19,473)
3820 2010				(2,097)	(2,097)			(2,097)
3820 2011				(2,237)	(2,237)			(2,237)
3820 2012				(1,834)	(1,834)			(1,834)
3820 2014				(38,324)	(38,324)			(38,324)
3820 2017				(195)	(195)			(195)

	3820 2018			(605)	(605)			HPK CPK 2018
	3820 2020			(1,409)	(1,409)			(1,409)
	3820 2021			(3,695)	(3,695)			(3,695)
	3820 2022		15,164					15,164
	3820 2023	4,962				0	0	4,962
	3820 2024		572,336					572,336
3820 Total		4,962	587,500	592,462	(132,121)	(132,121)	0	460,341
	3821		236,975	236,975	(69,313)	(69,313)		167,662
	3830		683,590	683,590	(129,492)	(129,492)		554,098
	3840 1959			(4,744)	(4,744)			(4,744)
	3840 1970			(281)	(281)			(281)
	3840 1971			(15)	(15)			(15)
	3840 1972			(174)	(174)			(174)
	3840 1973			(191)	(191)			(191)
	3840 1975			(7)	(7)			(7)
	3840 1977			(1,741)	(1,741)			(1,741)
	3840 1978			(1,381)	(1,381)			(1,381)
	3840 1979			(909)	(909)			(909)
	3840 1980			(6,834)	(6,834)			(6,834)
	3840 1982			(1,860)	(1,860)			(1,860)
	3840 1994			(47)	(47)			(47)
	3840 1997			(5,152)	(5,152)			(5,152)
	3840 2000			(4,939)	(4,939)			(4,939)
	3840 2001			(1,438)	(1,438)			(1,438)
	3840 2002			(5,645)	(5,645)			(5,645)
	3840 2003			(933)	(933)			(933)
	3840 2004			(18,988)	(18,988)			(18,988)
	3840 2013			(717)	(717)			(717)
	3840 2014			(13,580)	(13,580)			(13,580)
	3840 2015			(203)	(203)			(203)
	3840 2017			(241)	(241)			(241)
	3840 2020			(10,827)	(10,827)			(10,827)
	3840 2021			(3,558)	(3,558)			(3,558)
	3840 2022		4,339	4,339				4,339
	3840 2024		116,904	116,904				116,904
3840 Total			121,243	121,243	(84,404)	(84,404)		36,839
	3870 2005			(2,506)	(2,506)			(2,506)
	3870 2021			(6,477)	(6,477)			(6,477)
	3870 2024		282,386	282,386				282,386
3870 Total			282,386	282,386	(8,983)	(8,983)		273,403
	3892 2014					50,584	50,584	50,584
	3892 2015					31,589	31,589	31,589
	3892 2016					100,508	100,508	100,508
	3892 2017					(3,234)	(3,234)	(3,234)
	3892 2018					13,811	13,811	13,811

	3892 2019						
3892 Total					193,945	193,945	193,945
	3900 2024	3,881,477	3,881,477				3,881,477
3900 Total		3,881,477	3,881,477				3,881,477
	3910 2024	79,668	79,668				79,668
3910 Total		79,668	79,668				79,668
	3911 2024	18,380	18,380				18,380
3911 Total		18,380	18,380				18,380
	3920 2023	321	321				321
	3920 2024	53,137	53,137				53,137
3920 Total		53,458	53,458				53,458
	3921 2024	245,739	245,739				245,739
3921 Total		245,739	245,739				245,739
	3922 2022	67,606	67,606				67,606
	3922 2023	162,662	162,662				162,662
	3922 2024	1,838,943	1,838,943				1,838,943
3922 Total		2,069,210	2,069,210				2,069,210
	3940 2023	1,799	1,799		0	0	1,799
3940 Total		1,799	1,799		0	0	1,799
	3970 2021			(116,551)	(116,551)		(116,551)
	3970 2024	545,936	545,936				545,936
3970 Total		545,936	545,936	(116,551)	(116,551)		429,385
	3980 2024	51,008	51,008				51,008
3980 Total		51,008	51,008				51,008
376P	2021				(440,933)	(440,933)	(440,933)
376P	2023	10,910,990	10,910,990		0	0	10,910,990
376P	2024	12,724,744	12,724,744				12,724,744
376P Total		23,635,733	23,635,733		(440,933)	(440,933)	23,194,800
376S	2023	422,184	422,184				422,184
376S	2024	201,590	201,590				201,590
376S Total		623,774	623,774				623,774
380P	2021				(927,075)	(927,075)	(927,075)
380P	2023	3,339,611	3,339,611		1,199,915	1,199,915	4,539,526
380P	2024	3,307,582	3,307,582				3,307,582
380P Total		6,647,193	6,647,193		272,840	272,840	6,920,033
380S	2024	15,750	15,750				15,750
380S Total		15,750	15,750				15,750
381S	2023	383,547	383,547				383,547
381S	2024	418,062	418,062				418,062
381S Total		801,609	801,609				801,609
382S	2023	309,047	309,047				309,047
382S	2024	245,419	245,419				245,419
382S Total		554,466	554,466				554,466
389S	2014				(50,584)	(50,584)	(50,584)
389S	2015				(31,589)	(31,589)	(31,589)

389S	2016							(100,508)	(100,508)	HPK (100,508) not
389S	2017							3,234	3,234	3,234
389S	2018							(13,811)	(13,811)	(13,811)
389S	2019							(687)	(687)	(687)
389S Total								(193,945)	(193,945)	(193,945)
Grand Total		708,874	70,861,299	71,570,173	(4,783)	(1,989,321)	(1,994,103)	0	0	69,576,069

DOCKET No. 20250035-GU

Exhibit NO. _____ PSL-6

Florida City Gas's Response to Staff's Second Set of Interrogatories, No. 26

INTERROGATORY NO. 26

26. Please refer to FCG's 2025 Depreciation Study page 6. Here the Company writes "[t]here are numerous cases where the Commission has approved amortization of reserve imbalances over a period shorter than the remaining life." Please provide examples of this amortization where the reserve surplus was used to reduce depreciation expense in support of company earnings rather than flowed directly to, or recovered from, customers. Please limit this response to identifying only instances where the relative issues in the docket were not part of a settlement.

[Staff's First Data Request, filed April 10, 2025, Question No. 24]

Company Response:

FCG objects to this request to the extent that it is vague, unclear, and seeks examples otherwise not linked to the statement referenced. Moreover, the limitations contained therein are interposed for the apparent improper purpose of restricting the number of examples such that it would appear there are not "numerous cases" that support the statement, which in fact, there are. Notwithstanding and without waiving this objection, FCG states that, in depreciation studies not accompanied with a rate case proceeding, the resultant expenses of revised depreciation rates, either increases or decreases, have an effect on earnings.

For correction of reserve imbalances over a shorter period than the remaining life please see Order PSC-2019-0433-PAA-GU, issued October 22, 2019 In re: Petition for approval of 2019 consolidated depreciation study by Florida Public Utilities Company, Florida

INTERROGATORY NO. 26, cont.

Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation, page 3. In that case, FPUC adaptation of vintage year accounting for amortizable general plant accounts amounted in (\$1.4M) reserve imbalance. The commission authorized a 5-year amortization to bring these accounts to their theoretically correct reserve levels.

Also, Order No. 010699-EI, issued November 19, 2001, In re: Request for approval of implementation date of January 1, 2002, for new depreciation rates for Marianna Electric Division by Florida Public Utilities Company. The Commission stated its policy to recover imbalances “as fast possible, unless such recovery prevents the Company from earning a fair and reasonable return on its investments.”

Additionally, see Order No. PSC-10-0131-FOF-EI, issued March 5, 2010, in Docket No. 090079-EI In re: Petition for increase in rates by Progress Energy Florida, Inc.; Docket No. 090144-EI, In re: Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc.; and Docket No. 090145-EI, In re: Petition for expedited approval of the deferral of pension expenses, authorization to charge storm hardening expenses to the storm damage reserve, and variance from or waiver of Rule 25-6.0143(I)(c), (d), and (f), F.A.C., by Progress Energy Florida, Inc, pp. 45-52.

See also, Order No. PSC-10-0153-FOF-EI in Docket Nos. 20080677-EI, issued March 17, 2010 In re: Petition for increase in rates by Florida Power & Light Company and Docket No. 20090130-EI In re: 2009 depreciation and dismantlement study by Florida Power &

INTERROGATORY NO. 26, cont.

Light Company, at page 87. The Commission determined that the reserve surplus should be amortized over 4 years.

By Order 19438, issued June 6, 1988, in Docket No. 80868-EI, In re: Request of Tampa Electric Company for a Change in its Depreciation Rates Effective January 1, 1988, where the Commission approved that tax credits associated with the interest synchronization of investment tax credits be applied to decrease the unrecovered cost associated with equipment planned for retirement and amortized over a two-year period. Prospectively, the annual true-up amount would be booked to a non-account specific account and allocated to specific accounts at the time of the next depreciation study. Further, the Commission approved that the reserve remaining from the retirement of certain capacitors be transferred to the reserve associated with transformers slated for near-term retirement.

By Order 18736, issued January 26, 1988, in Docket No. 871269-TL, In re: Request of United Telephone Company of Florida for Acceleration of Amortization Schedules, the Commission approved a one-time charge to depreciation in the amount needed to recover the imbalance associated with certain central office equipment with a remainder of the requested amount to be recorded in a nonspecific reserve account and allocated to specific accounts in the next depreciation study. The Commission found that these actions "comply with our policies of correcting reserve imbalances as rapidly as possible and of accelerating the write-off of plant identified for retirement earlier than projected when these goals can be achieved without adversely affecting rates."

INTERROGATORY NO. 26, cont.

By Order 15798, issued November 1986, In re; Implementing Interest Synchronization Refunds Through Depreciation Revenue Adjustments, the Commission determined that monies subject to refund plus interest related to the interest synchronization of investment tax credits be recorded as a one-time jurisdictional adjustment to the depreciation reserve and made account specific at the next depreciation study. Further, on-going monthly jurisdictional adjustments would be booked to the depreciation reserve in the same manner. By Order PSC-97-1609-FOF_EI Florida Public Utilities Company's Marianna Division was authorized to amortize the net gain associated with the sale of a warehouse and associated land over a period of five years. A portion of the sale proceeds to be recorded as gross salvage against the retirement of the warehouse building. The net gain from the sale of a hydro plant was approved to be amortized over four years. Order PSC-98-0451-FOF-EI revised the amortization period for the net gain on the hydro plant to five years.

By Order PSC-2002-1159-PAA-GU approve the application of a portion of the net proceeds from the sale of FPUC's office and warehouse building to the unrecovered cost of the building. The net gain was then amortized over five years.

Further, reserve transfers between accounts, a long-standing Commission-approved practice, are tantamount to amortization of the respective account reserve imbalances over a period shorter than the average remaining life.

Respondent: Patricia Lee

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Rebuttal Testimony of Patricia Lee on behalf of Florida City Gas, along with her Exhibits PSL-5 and PSL-6, have been furnished by Electronic Mail to the following parties of record this 20th day of November, 2025:

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