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April 20, 2026

BY E-FILING

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

Re: Docket No. 20260026-GU – Application for Rate Increase by Florida City Gas.


Dear Mr. Teitzman:

Attached, for electronic filing, on behalf of Florida City Gas, please find the Minimum Filing Requirements (“MFR”) B Schedules.

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

(Document 20 of 27)

Sincerely,



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

FLORIDA CITY GAS
DOCKET NO. 20260026-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE B - RATE BASE

WITNESS SPONSOR

- J. Baugh
- M. Everngam
- G. Navo
- N. Russell

FLORIDA CITY GAS
DOCKET NO. 20260026-GU
MINIMUM FILING REQUIREMENTS
SCHEDULE B - RATE BASE
TABLE OF CONTENTS

<u>SCHEDULE NO.</u>	<u>TITLE</u>	<u>WITNESS SPONSOR</u>
B-1	Balance Sheet	G. Navo, J. Baugh
B-2	Adjusted Rate Base	G. Navo, J. Baugh
B-3	Rate Base Adjustments	G. Navo, J. Baugh
B-4	Monthly Utility Plant Balances	G. Navo
B-5	Common Plant Allocated	G. Navo, J. Baugh
B-6	Acquisition Adjustments	M. Everngam, J. Baugh, G. Navo
B-7	Property Held For Future Use	G. Navo
B-8	Construction Work In Progress	G. Navo
B-9	Accumulated Depreciation - Monthly Balances	G. Navo
B-10	Accumulated Amortization - Monthly Balances	G. Navo
B-11	Allocation of Accumulated Depreciation/Amortization - Common Plant	G. Navo, J. Baugh
B-12	Customer Advances For Construction	G. Navo
B-13	Working Capital Allowance	G. Navo, J. Baugh
B-14	Miscellaneous Deferred Debits	G. Navo
B-15	Miscellaneous Deferred Credits	G. Navo
B-16	Additional Rate Base Components	J. Baugh
B-17	Investment Tax Credits	N. Russell
B-18	Accumulated Deferred Income Tax	N. Russell

Florida Public Service Commission

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

Type of Data Shown: Historic Base Year Data: 12/31/2025
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Assets	(1) Dec-24	(2) Jan-25	(3) Feb-25	(4) Mar-25	(5) Apr-25	(6) May-25	(7) Jun-25	(8) Jul-25	(9) Aug-25	(10) Sep-25	(11) Oct-25	(12) Nov-25	(13) Dec-25	13 Month Average	Reference
1	GAS PLANT IN SERV.	\$ 709,117,384	\$ 711,600,418	\$ 723,356,992	\$ 713,229,922	\$ 718,577,689	\$ 720,545,071	\$ 729,182,072	\$ 736,893,544	\$ 746,602,537	\$ 748,149,931	\$ 748,574,283	\$ 749,668,658	\$ 757,829,113	\$ 731,794,432	RATE BASE
2	GAS PLANT COMMON	4,327,622	4,360,201	4,356,867	4,333,475	4,318,394	4,096,007	4,087,978	4,122,417	4,105,741	4,187,471	4,181,467	4,186,922	4,170,712	4,218,098	RATE BASE
3	OPERATING LEASES	48,813	48,813	48,813	48,813	48,813	48,813	48,813	48,813	80,178	80,178	80,178	80,178	80,178	60,876	RATE BASE
4	OWIP-COMMON	52,944,502	58,210,875	54,496,429	55,773,359	48,192,568	52,491,680	51,358,838	51,832,386	51,561,895	56,944,537	64,630,388	68,796,411	68,177,419	56,416,099	RATE BASE
5	GAS PLANT ACQ. ADJ.	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	21,656,835	RATE BASE
6	GOODWILL	460,827,105	460,827,105	460,827,105	444,755,613	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	440,416,939	445,460,721	RATE BASE
7	GROSS UTILITY PLANT	\$ 1,248,922,261	\$ 1,256,704,247	\$ 1,264,743,042	\$ 1,239,798,017	\$ 1,231,211,238	\$ 1,239,255,345	\$ 1,246,749,475	\$ 1,254,970,935	\$ 1,264,424,125	\$ 1,271,435,891	\$ 1,279,540,090	\$ 1,284,805,943	\$ 1,292,331,195	\$ 1,259,607,062	
9	ACCUM. PROVISION FOR DEPR.	(198,053,003)	(198,924,225)	(199,698,074)	(196,539,891)	(193,948,796)	(194,942,815)	(196,241,107)	(197,567,626)	(198,242,289)	(199,692,469)	(201,184,221)	(202,588,031)	(203,870,663)	(198,576,247)	RATE BASE
10	ACC. PROVISION FOR DEPR.-COMMON	(1,397,925)	(1,451,009)	(1,465,714)	(1,477,047)	(1,468,986)	(1,283,392)	(1,319,437)	(1,351,586)	(1,373,551)	(1,397,385)	(1,432,980)	(1,469,796)	(1,509,413)	(1,415,094)	RATE BASE
11	OPERATING LEASES	(28,752)	(31,219)	(33,698)	(36,188)	(38,690)	(41,203)	(43,728)	(46,264)	(48,803)	(51,352)	(53,914)	(56,486)	(59,071)	(43,798)	RATE BASE
12	ACQ. ADJ. AMORTIZATION	(14,558,206)	(14,618,364)	(14,678,522)	(14,738,680)	(14,798,838)	(14,858,996)	(14,919,154)	(14,979,311)	(15,039,469)	(15,099,627)	(15,159,785)	(15,219,943)	(15,280,101)	(14,923,781)	RATE BASE
13	NET PLANT	\$ 1,034,884,375	\$ 1,041,679,429	\$ 1,048,867,034	\$ 1,027,006,211	\$ 1,020,959,928	\$ 1,028,128,940	\$ 1,034,226,049	\$ 1,041,026,147	\$ 1,049,720,013	\$ 1,055,195,059	\$ 1,061,649,032	\$ 1,065,471,687	\$ 1,071,611,947	\$ 1,044,648,142	
14	INVESTMENT IN SUBSIDIARY CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15	SINKING FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16	NON UTILITY PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL PROPERTY & INVEST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	CASH	\$ 8,239,183	\$ 16,807,461	\$ 691,889	\$ 1,218,974	\$ 176,735	\$ (382,866)	\$ 520,160	\$ 94,486	\$ (505,881)	\$ (445,512)	\$ (56,190)	\$ (11,245)	\$ 115,678	\$ 2,035,606	WORKING CAP.
19	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
23	CUST. ACCTS. REC.-GAS	14,232,795	17,854,991	18,220,924	16,691,164	19,951,082	19,250,447	21,947,543	21,170,463	22,694,347	21,040,720	22,021,555	24,128,849	22,510,437	20,131,947	WORKING CAP.
24	OTHER ACCOUNTS RECEIVABLE	116,341	(121,180)	(364)	(728)	(19,177)	-	-	-	-	-	-	-	-	(1,931)	WORKING CAP.
25	MOBSE, JOBBING & OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26	ACCUM. PROV. UNCOLLECT. ACCTS.	(982,338)	(1,006,566)	(1,032,301)	(1,118,150)	(1,154,462)	(1,185,944)	(1,185,944)	(1,217,024)	(1,247,586)	(614,443)	(649,268)	(683,306)	(749,980)	(986,716)	WORKING CAP.
27	RECEIVABLE ASSOC. COMPANIES	35,669,668	34,140,255	33,092,311	48,832,788	53,222,557	52,558,886	51,756,101	51,616,172	54,593,482	49,692,017	49,321,741	44,649,583	53,465,946	47,123,962	CAP. STRUCTURE
28	PLANT & OPER. MATERIAL & SUPPL.	608,357	608,357	593,394	593,394	593,394	593,394	593,394	593,394	593,394	593,394	593,394	593,394	593,394	593,394	WORKING CAP.
29	GAS STORED	610,503	511,926	581,878	569,343	575,958	557,547	546,863	531,638	518,929	518,929	518,929	511,159	511,159	555,648	WORKING CAP.
30	PREPAYMENTS	1,958,697	2,729,461	2,537,714	2,220,157	2,123,199	1,792,005	1,836,775	1,336,392	1,156,645	2,694,749	2,421,618	4,023,723	2,258,494	2,237,348	WORKING CAP.
31	ACCURED REVENUE	7,670,864	8,013,804	6,957,120	7,049,077	5,735,826	6,222,525	8,038,699	8,193,081	7,877,002	7,649,413	8,951,957	7,514,075	10,113,657	7,691,315	WORKING CAP.
32	MISC. CURRENT AND ACC. ASSETS	1,092,884	1,096,716	1,055,941	1,034,818	1,028,762	1,038,832	1,022,819	623,343	608,837	590,516	324,915	337,859	669,429	809,667	WORKING CAP.
33	TOTAL CURR. & ACCR. ASSETS	\$ 69,216,954	\$ 80,635,225	\$ 62,698,506	\$ 77,090,837	\$ 82,216,219	\$ 80,420,764	\$ 85,054,621	\$ 82,908,433	\$ 86,227,313	\$ 81,683,496	\$ 83,416,977	\$ 81,046,907	\$ 89,460,468	\$ 80,159,748	
34	SELF-INSURANCE RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,292	\$ 147,885	\$ 156,288	\$ 160,038	\$ 186,821	\$ 226,573	\$ 277,051	\$ 265,982	\$ 119,148	WORKING CAP.
35	CLEARING ACCTS	322,148	291,386	320,239	215,542	143,716	141,933	72,856	193,596	154,177	140,559	(28,671)	140,322	(28,671)	159,933	WORKING CAP.
36	MISC. DEFERRED ASSETS	3,486,846	3,447,045	3,273,339	3,324,138	3,321,162	3,526,398	3,426,062	3,895,958	4,167,192	4,569,950	4,812,498	5,249,900	5,674,665	4,013,473	WORKING CAP.
37	UNAMORT. RATE CASE	1,033,210	999,309	959,409	924,521	885,608	866,397	885,361	884,482	962,265	1,005,179	1,050,867	1,196,275	1,287,711	995,276	WORKING CAP.
38	ACCUM DEF INC TAX	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,079,863	4,569,399	CAP. STRUCTURE
39	TOTAL DEFERRED CHARGES	\$ 8,922,067	\$ 8,814,603	\$ 8,632,850	\$ 8,544,064	\$ 8,430,349	\$ 8,742,883	\$ 8,613,027	\$ 9,210,187	\$ 9,523,535	\$ 9,982,372	\$ 9,561,002	\$ 10,194,290	\$ 18,972,765	\$ 9,857,230	
40	TOTAL ASSETS	\$ 1,113,023,396	\$ 1,131,129,258	\$ 1,120,198,390	\$ 1,112,641,112	\$ 1,111,806,496	\$ 1,117,292,587	\$ 1,127,893,698	\$ 1,133,144,767	\$ 1,145,470,861	\$ 1,146,860,927	\$ 1,154,627,011	\$ 1,156,712,884	\$ 1,180,045,180	\$ 1,134,665,120	

Supporting Schedules: B-4, B-5, B-9, B-11

Recap Schedules: B-2

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Capitalization & Liabilities	(1) Dec-24	(2) Jan-25	(3) Feb-25	(4) Mar-25	(5) Apr-25	(6) May-25	(7) Jun-25	(8) Jul-25	(9) Aug-25	(10) Sep-25	(11) Oct-25	(12) Nov-25	(13) Dec-25	13 Month Average	Reference
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	UNAPPROPRIATED RET. EARN.	19,457,225	20,137,615	20,648,674	21,069,662	21,286,496	21,880,100	23,342,108	23,572,839	23,891,648	24,469,230	24,672,361	24,055,818	25,728,450	22,631,710	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	TOTAL STOCKHOLDERS EQUITY	\$ 19,457,225	\$ 20,137,615	\$ 20,648,674	\$ 21,069,662	\$ 21,286,496	\$ 21,880,100	\$ 23,342,108	\$ 23,572,839	\$ 23,891,648	\$ 24,469,230	\$ 24,672,361	\$ 24,055,818	\$ 25,728,450	\$ 22,631,710	
6	FM BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	LONG TERM NOTES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	TOTAL LONG TERM DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11	ACCOUNTS PAYABLE	19,125,462	19,675,010	16,865,981	15,443,623	15,142,097	15,969,702	15,141,275	14,026,967	18,183,434	12,201,410	12,565,218	14,702,270	19,480,863	16,040,255	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	1,038,973,015	1,056,299,209	1,047,007,705	1,040,146,867	1,037,437,417	1,041,555,684	1,046,490,988	1,050,843,479	1,058,993,959	1,063,367,336	1,068,484,120	1,074,341,673	1,082,020,422	1,054,304,759	CAP. STRUCTURE
13	CUSTOMER DEPOSITS	6,599,413	6,396,314	6,477,699	6,522,304	6,561,714	6,255,192	6,277,860	6,397,987	6,446,788	6,516,540	6,442,671	6,657,929	6,763,948	6,485,874	CAP. STRUCTURE
14	AR REFUNDS PAYABLE	-	-	-	-	-	965,188	965,188	965,188	965,188	1,423,289	1,423,289	1,423,289	1,835,241	692,359	WORKING CAP.
15	TAXES ACCRUED-INCOME	(14,256,116)	(14,025,127)	(13,851,625)	(17,493,824)	(17,412,147)	(17,202,558)	(20,597,245)	(20,526,247)	(20,425,346)	(24,169,664)	(25,319,836)	(25,521,085)	(22,021,345)	(19,447,859)	WORKING CAP.
16	INTEREST ACCRUED	94,207	82,782	84,526	86,023	90,684	105,167	113,655	127,524	140,918	153,619	163,935	175,447	188,404	123,607	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
18	TAX COLLECTIONS PAYABLE	1,839,155	2,161,523	2,604,257	2,879,719	3,577,569	3,249,947	4,515,763	4,651,395	5,243,687	6,255,840	7,302,208	2,280,734	1,883,730	3,726,579	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
22	LEASE OBLIGATIONS NON-CAPITAL	20,381	17,873	15,355	12,824	10,283	7,730	5,165	2,588	31,508	28,948	26,375	23,791	21,196	17,232	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ 1,052,395,517	\$ 1,070,607,584	\$ 1,059,203,898	\$ 1,047,597,536	\$ 1,045,407,617	\$ 1,049,940,864	\$ 1,052,912,649	\$ 1,056,488,881	\$ 1,069,580,136	\$ 1,065,777,318	\$ 1,071,087,980	\$ 1,074,084,048	\$ 1,090,172,459	\$ 1,061,942,807	
24	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25	OTHER DEFERRED CREDITS	4,399,581	3,685,839	3,647,303	3,686,275	4,773,815	5,402,950	7,810,067	9,319,345	8,300,548	9,046,104	10,718,236	10,489,757	11,186,053	7,112,759	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CHANGE	17,119,945	17,119,945	17,119,945	16,838,798	16,745,082	16,651,366	16,557,650	16,463,934	16,370,218	16,276,502	16,182,786	16,089,070	15,995,354	16,579,277	CAP. STRUCTURE
27	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
28	DEFERRED INCOME TAXES - PROPERTY	10,789,194	10,789,194	10,789,194	12,924,332	12,948,084	12,971,936	15,073,681	15,097,433	15,121,185	17,332,575	18,003,750	18,027,502	19,988,528	14,604,345	CAP. STRUCTURE
29	DEFERRED INCOME TAXES - OTHER	8,354,116	8,354,116	8,354,116	10,101,396	10,101,396	10,101,396	11,848,676	11,848,676	11,848,676	13,596,956	13,593,864	13,593,864	16,596,719	11,407,151	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 40,662,836	\$ 39,949,094	\$ 39,910,558	\$ 43,550,801	\$ 44,568,377	\$ 45,127,548	\$ 51,290,074	\$ 52,729,388	\$ 51,640,627	\$ 56,251,137	\$ 58,498,636	\$ 58,200,193	\$ 63,766,654	\$ 49,703,533	
31	LEASE OBLIGATIONS NON-CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
32	ACCURED LIABILITY INSURANCE	507,818	434,965	435,260	423,113	344,006	344,075	348,867	353,659	358,450	363,242	368,034	372,825	377,617	387,072	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
34	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	TOTAL OPERATING RESERVES	\$ 507,818	\$ 434,965	\$ 435,260	\$ 423,113	\$ 344,006	\$ 344,075	\$ 348,867	\$ 353,659	\$ 358,450	\$ 363,242	\$ 368,034	\$ 372,825	\$ 377,617	\$ 387,072	
36	TOTAL CAPITAL & LIAB.	\$ 1,113,023,396	\$ 1,131,129,258	\$ 1,120,198,390	\$ 1,112,641,112	\$ 1,111,606,496	\$ 1,117,292,587	\$ 1,127,893,698	\$ 1,133,144,767	\$ 1,145,470,861	\$ 1,146,860,927	\$ 1,154,627,011	\$ 1,156,712,884	\$ 1,180,045,180	\$ 1,134,665,120	

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

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

Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Utility Plant	Average Per Books	Adjustment	Adjusted Average
1	PLANT IN SERVICE	\$ 731,794,432	\$ (61,494,597)	\$ 670,299,834
2	COMMON PLANT ALLOCATED	4,218,098	-	4,218,098
3	ACQUISITION ADJUSTMENT	21,656,835	-	21,656,835
4	COMPLETED NOT CLASSIFIED PLANT	-	-	-
5	OPERATING LEASES	60,876	(60,876)	0
6	CONSTRUCTION WORK IN PROGRESS	56,416,099	(26,102,415)	30,313,684
7	GOODWILL	445,460,721	(445,460,721)	-
8	TOTAL PLANT	\$ 1,259,607,062	\$ (533,118,610)	\$ 726,488,452
	<u>DEDUCTIONS</u>			
9	ACCUM. DEPR. - UTILITY PLANT	\$ (198,977,033)	\$ 1,357,947	\$ (197,619,086)
10	ACCUM. DEPR. - COMMON PLANT	(1,415,094)	-	(1,415,094)
11	ACCUM. AMORT. - ACQ. ADJ.	(14,923,781)	-	(14,923,781)
12	RETIREMENT WORK IN PROCESS	400,786	-	400,786
13	OPERATING LEASES	(43,798)	43,798	0
14	CUSTOMER ADV. FOR CONST.	-	-	-
15	TOTAL DEDUCTIONS	\$ (214,958,920)	\$ 1,401,745	\$ (213,557,175)
16	PLANT NET	\$ 1,044,648,142	\$ (531,716,865)	\$ 512,931,278
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
17	BALANCE SHEET METHOD	\$ 29,671,613	\$ (1,975,560)	\$ 27,696,052
18	TOTAL RATE BASE	\$ 1,074,319,755	\$ (533,692,425)	\$ 540,627,330
19	NET OPERATING INCOME	\$ 36,949,241	\$ (9,552,794)	\$ 27,396,447
20	RATE OF RETURN	3.44%		5.07%

Florida Public Service Commission

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

Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Adjustment Title	Reason for Adjustment	Adjustment Amount	Non-Utility Amount	Regulated Amount	Increase (Decrease) in Revenue Requirement
UTILITY PLANT IN SERVICE						0.04628
				FACTOR USED		
1	Eliminate SAFE	Eliminate plant items recovered through the SAFE program.	\$ (61,335,774)	\$ -	\$ (61,335,774)	\$ (2,838,343)
2	Eliminate LEASES	Eliminate plant items related to operating leases as determined by Commission precedent	(60,876)	-	(60,876)	(2,817)
3	Eliminate Goodwill	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases	(445,460,721)	-	(445,460,721)	(20,613,911)
4	Relocation Clause	Eliminate Relocation plant in-service	(158,823)	-	(158,823)	(7,350)
5		TOTAL	\$ (507,016,195)	\$ -	\$ (507,016,195)	\$ (23,462,420)
ACCUM. DEPR.-UTILITY PLANT						
6	Eliminate SAFE	Eliminate accum depr. recovered through the SAFE program.	\$ 852,966	\$ -	\$ 852,966	\$ 39,471
7	Eliminate LEASES	Eliminate accum depr. related to operating leases as determined by Commission precedent	43,798	-	43,798	2,027
8	Depreciation Study Impact	Adjust accumulated depreciation balances per results of 2025 Depreciation Study	504,634	-	504,634	23,352
9	Relocation Clause	Eliminate Relocation accumulated depreciation	347	-	347	16
10		TOTAL	\$ 1,401,745	\$ -	\$ 1,401,745	\$ 64,866
CWIP						
11	Eliminate Asset Correction	Correcting for capital project misclassified under FCG	\$ (1,414,359)	\$ -	\$ (1,414,359)	\$ (65,450)
12	Eliminate SAFE CWIP	Eliminate CWIP items recovered through the SAFE program.	(6,685,376)	-	(6,685,376)	(309,369)
13	Eliminate AFUDC CWIP	Eliminate CWIP for projects charging AFUDC.	(17,512,723)	-	(17,512,723)	(810,410)
14	Relocation Clause	Eliminate Relocation CWIP	(489,957)	-	(489,957)	(22,673)
15		TOTAL	\$ (26,102,415)	\$ -	\$ (26,102,415)	\$ (1,207,902)
ALLOWANCE FOR WORKING CAPITAL						
16	Elim 50% of D&O Prepaid	Eliminate 50% of officers prepaid insurance	\$ (31,577)	\$ -	\$ (31,577)	\$ (1,461)
17	Remove Unrecovered AEP	Eliminate AEP receivable	(775,177)	-	(775,177)	(35,872)
18	Remove Deferred Rate Case Expense	Eliminate Deferred Rate case expense	(995,276)	-	(995,276)	(46,057)
19	Correction of Accrual Entry in December 2025		(173,529)	-	(173,529)	(8,030)
20		TOTAL	\$ (1,975,560)	\$ -	\$ (1,975,560)	\$ (91,420)
21	TOTAL RATE BASE ADJUSTMENTS		\$ (533,692,425)	\$ -	\$ (533,692,425)	\$ (24,696,876)

Florida Public Service Commission

Explanation:

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

Type Of Data Shown:

Historic Base Year Data: 12/31/2025

Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	(1) Dec-24	(2) Jan-25	(3) Feb-25	(4) Mar-25	(5) Apr-25	(6) May-25	(7) Jun-25	(8) Jul-25	(9) Aug-25	(10) Sep-25	(11) Oct-25	(12) Nov-25	(13) Dec-25	13 Month Average
1	3010	ORGANIZATION	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966	\$ 5,966
2	3890	LAND	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969	690,969
3	3900	STRUCTURES & IMPROVEMENTS	12,743,147	12,743,147	12,743,147	12,743,147	12,743,147	12,743,147	12,743,147	12,743,147	12,743,147	12,768,590	12,768,590	12,812,253	12,812,253	12,757,693
4	3901	LEASEHOLD IMPROVEMENTS	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492	421,492
5	3910	OFFICE FURN & EQUIPMENT	969,768	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,862	980,009
6	3911	COMPUTER AND PERIPHERALS	1,268,123	1,268,123	1,119,238	989,711	733,647	733,647	733,647	733,647	640,691	628,807	628,807	628,807	628,807	825,823
7	3912	COMPUTER HARDWARE	2,234,729	2,416,533	2,456,086	2,460,573	2,456,086	2,456,086	2,456,086	2,456,086	2,456,086	2,456,086	2,431,446	2,431,446	2,431,446	2,430,675
8	3913	OFFICE FURN & EQUIPMENT	468,866	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,104	469,086
9	3914	SYSTEM SOFTWARE	3,726,756	3,719,818	3,809,423	3,864,720	3,748,248	3,760,737	3,741,212	3,855,908	3,855,908	3,911,689	3,894,826	3,894,719	3,777,142	3,812,393
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3915	SYSTEM SOFTWARE ALLOC	1,079,874	1,079,874	1,079,874	1,079,874	1,079,874	58,866	58,605	58,605	56,980	46,282	44,982	26,908	24,958	444,274
12	3920	TRANS EQUIPMENT (Parent)	-	37,826	-	-	-	-	-	-	-	-	-	-	-	5,819
13	3920	TRANS EQUIPMENT (Skipjack)	1,355,830	1,510,926	1,510,926	1,510,926	1,863,351	1,643,634	1,611,099	1,754,132	1,754,132	2,272,094	2,280,637	2,288,612	2,316,318	1,820,971
14	3970	COMPUTER EQUIPMENT	842,277	678,877	678,877	648,032	635,526	515,361	515,361	482,571	478,476	462,101	462,101	462,101	462,101	563,366
15		TOTAL	\$ 25,807,797	\$ 26,023,517	\$ 26,003,790	\$ 25,865,376	\$ 25,828,272	\$ 24,479,871	\$ 24,427,550	\$ 24,652,489	\$ 24,553,813	\$ 25,114,042	\$ 25,079,782	\$ 25,113,239	\$ 25,021,418	\$ 25,228,536

			13 Month Average	Utility %	13 Month Avg. Utility	Method of Allocation
16	3010	ORGANIZATION	\$ 5,966	16.90%	\$ 1,008	DISTRIGAS
17	3890	LAND	690,969	16.90%	116,774	DISTRIGAS
18	3900	STRUCTURES & IMPROVEMENTS	12,757,693	16.90%	2,156,050	DISTRIGAS
19	3901	LEASEHOLD IMPROVEMENTS	421,492	16.90%	71,232	DISTRIGAS
20	3910	OFFICE FURN & EQUIPMENT	980,009	16.90%	165,622	DISTRIGAS
21	3911	COMPUTER AND PERIPHERALS	825,823	16.90%	139,564	DISTRIGAS
22	3912	COMPUTER HARDWARE	2,430,675	16.90%	410,784	DISTRIGAS
23	3913	OFFICE FURN & EQUIPMENT	469,086	16.90%	79,276	DISTRIGAS
24	3914	SYSTEM SOFTWARE	3,812,393	16.90%	644,294	DISTRIGAS
25	3914	SYSTEM SOFTWARE - ERP	-	19.98%	-	DISTRIGAS
26	3915	SYSTEM SOFTWARE ALLOC	444,274	16.90%	75,082	DISTRIGAS
27	3920	TRANS EQUIPMENT (Parent)	5,819	16.90%	983	DISTRIGAS
28	3920	TRANS EQUIPMENT (Skipjack)	1,820,971	14.40%	262,220	DISTRIGAS
29	3970	COMPUTER EQUIPMENT	563,366	16.90%	95,209	DISTRIGAS
30		TOTAL	\$ 25,228,536		\$ 4,218,098	

Supporting Schedules:

Recap Schedules: B-1, B-2

Florida Public Service Commission

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

Type Of Data Shown:
 Historic Base Year Data: _ 12/31/2025
 Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
1	3740	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
2	3740	N/A							
3	3740	N/A							
4	3740	N/A							
5	3740	N/A							
6	3740	N/A							
7	3740	N/A							
8	3740	N/A							
9	3740	N/A							
10	3740	N/A							
11	3740	N/A							
12	3740	N/A							
13	3740	TOTAL							
14	3750	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15	3750	N/A							
16	3750	N/A							
17	3750	N/A							
18	3750	N/A							
19	3750	N/A							
20	3750	N/A							
21	3750	N/A							
22	3750	N/A							
23	3750	N/A							
24	3750	TOTAL							

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

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

Type Of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description & Address	13-Month Average						Basis for Allocation
			Plant			Accumulated Depreciation/Amortization			
			Utility	Non-Utility	TOTAL	Utility	Non-Utility	TOTAL	
Land and Land Rights									
1	3890	HQ - 208 Wildlight Ave, Yulee FL 32097	\$ 100,869	\$ 495,989	\$ 596,858	\$ -	\$ -	\$ -	DISTRIGAS
2	3890	Customer Care - 32145 Beaver Run Dr, Salisbury, MD 21804	15,905	78,206	94,111	-	-	-	DISTRIGAS
3	3890	TOTAL	<u>\$ 116,774</u>	<u>\$ 574,195</u>	<u>\$ 690,969</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Structures and Improvements									
4	3900	Reg. Office - 500 Energy Lane, Dover DE, 19901	\$ 748,609	\$ 3,681,029	\$ 4,429,637	\$ (220,645)	\$ (1,084,946)	\$ (1,305,591)	DISTRIGAS
5	3900	Customer Care - 32145 Beaver Run Dr, Salisbury, MD 21804	116,753	574,093	690,846	\$ (76,755)	(377,417)	(454,172)	DISTRIGAS
6	3900	HQ - 208 Wildlight Ave, Yulee FL 32097	1,290,688	6,346,521	7,637,210	\$ (164,848)	(810,582)	(975,429)	DISTRIGAS
7	3900	TOTAL	<u>\$ 2,156,050</u>	<u>\$ 10,601,643</u>	<u>\$ 12,757,693</u>	<u>\$ (462,247)</u>	<u>\$ (2,272,944)</u>	<u>\$ (2,735,192)</u>	

Supporting Schedules:

Recap Schedules: B-5 Page 1

Florida Public Service Commission

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

Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: M. Everngam, J. Baugh, G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

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

- A. Acquisition of NUI Corporation by Southern Company Gas (Formerly known as AGL Resources Inc. at the time of Acquisition)
- B. Acquisition of Florida City Gas by Chesapeake Utilities Corporation.
- C.

4. Was the property purchased from a related party?

- A. No
- B. No
- C.

2. Date of acquisition.

- A. 11/30/2004
- B. 12/1/2023
- C.

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

- A. Yes
- B. No, not requested as Acquisition Adjustment; In this proceeding, goodwill.
- C.

3. Amount of acquisition adjustment.

- A. \$ 21,656,835
- B. \$ 445,460,721
- C. \$

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

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

7. Provide the following information for each acquisition adjustment.

	Year Month	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Mo. Avg./ 12 Mo. Total
Acquisition Adjustment															
a.	\$	21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835	\$ 21,656,835
b.	\$	460,827,105	\$ 460,827,105	\$ 460,827,105	\$ 444,755,613	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 440,416,939	\$ 445,460,721
	\$	482,483,940	\$ 482,483,940	\$ 482,483,940	\$ 466,412,448	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 462,073,774	\$ 467,117,556
Accumulated Amortization															
a.	\$	(14,558,206)	\$ (14,618,364)	\$ (14,678,522)	\$ (14,738,680)	\$ (14,798,838)	\$ (14,858,996)	\$ (14,919,154)	\$ (14,979,311)	\$ (15,039,469)	\$ (15,099,627)	\$ (15,219,943)	\$ (15,219,943)	\$ (15,280,101)	\$ (14,923,781)
b.	\$	(14,558,206)	\$ (14,618,364)	\$ (14,678,522)	\$ (14,738,680)	\$ (14,798,838)	\$ (14,858,996)	\$ (14,919,154)	\$ (14,979,311)	\$ (15,039,469)	\$ (15,099,627)	\$ (15,219,943)	\$ (15,219,943)	\$ (15,280,101)	\$ (14,923,781)
Monthly Amortization															
a.	\$	-	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,157	\$ 60,158	\$ 60,158	\$ 120,316	\$ -	\$ 60,158	\$ 721,895
b.	\$	-	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,158	\$ 60,157	\$ 60,158	\$ 60,158	\$ 120,316	\$ -	\$ 60,158	\$ 721,895

Supporting Schedules: B-1

Recap Schedules: B-2

Florida Public Service Commission

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

Type Of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Month Average
1	None		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2			-	-	-	-	-	-	-	-	-	-	-	-	-	-
3			-	-	-	-	-	-	-	-	-	-	-	-	-	-
4			-	-	-	-	-	-	-	-	-	-	-	-	-	-
5			-	-	-	-	-	-	-	-	-	-	-	-	-	-
6			-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

Explanation: Provide details for property held for future use.

Type Of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Date of Acquisition	Location	Reason for Purchase	Expenditures as of the End of The Historic Base Year
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1 None

DATE CONSTRUCTION IS TO COMMENCE:

DATE TO BE PLACED IN SERVICE:

INDICATE CURRENT USE

ITEMS INCLUDED IN RATE BASE

2 None

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

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

Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Month Average
AFUDC Charged Description*															
1	Billing System - FCG 1CX	\$ 6,532,840	\$ 8,749,608	\$ 8,875,177	\$ 10,515,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,667,167
2	PSL Prim	6,096,205	12,005,174	12,089,421	12,230,287	12,306,040	12,373,678	12,959,546	12,682,380	12,694,087	12,799,564	13,301,900	13,383,867	13,466,338	12,183,730
3	SR520 Renew Lee Warner Park	596,476	442,386	1,500,501	1,594,987	1,676,331	1,992,446	-	-	-	-	-	-	-	600,241
4	Rinker Lateral	208,866	212,781	285,442	452,198	44,816	274,853	101,601	48,396	48,396	48,679	48,965	49,252	79,323	146,428
5	Indian River Station	-	-	-	1,350,746	2,494,228	2,908,890	3,239,727	3,493,217	-	-	-	-	-	1,037,447
6	WM Medley MR Station	-	-	-	-	-	-	-	-	1,232,013	1,527,995	1,793,691	3,073,319	3,783,215	877,710
7	TOTAL - A.F.U.D.C. CHARGED	\$ 13,434,388	\$ 21,409,948	\$ 22,750,542	\$ 26,143,763	\$ 16,521,415	\$ 17,549,867	\$ 16,300,874	\$ 16,223,993	\$ 13,974,496	\$ 14,376,239	\$ 15,144,556	\$ 16,506,438	\$ 17,328,876	\$ 17,512,723
AFUDC Not Charged Description*															
8	Distribution Plant	\$ 35,738,263	\$ 44,395,723	\$ 39,129,876	\$ 40,473,661	\$ 41,419,800	\$ 44,931,538	\$ 44,230,340	\$ 43,475,455	\$ 43,439,345	\$ 48,146,032	\$ 54,131,931	\$ 58,477,037	\$ 63,124,141	\$ 46,239,472
9	General Plant	8,112,056	10,551,885	11,383,455	13,081,085	2,387,947	3,828,605	3,956,605	5,447,999	5,191,483	5,409,532	6,596,052	6,795,471	1,205,353	6,457,502
10	Damage Claims	445,822	440,323	425,405	439,110	432,496	442,301	536,944	524,293	546,688	571,646	632,865	638,179	772,942	526,847
11	CWIP Accrual	8,648,361	2,822,945	3,557,692	1,779,503	1,952,325	3,289,236	2,632,949	2,384,639	2,384,379	2,817,327	3,269,541	2,885,724	3,074,983	3,192,277
12	TOTAL C.W.I.P.	\$ 52,944,502	\$ 58,210,875	\$ 54,496,429	\$ 55,773,359	\$ 46,192,568	\$ 52,491,680	\$ 51,356,838	\$ 51,832,386	\$ 51,561,895	\$ 56,944,537	\$ 64,630,388	\$ 68,796,411	\$ 68,177,419	\$ 56,416,099
13	Less: AFUDC	(13,434,388)	(21,409,948)	(22,750,542)	(26,143,763)	(16,521,415)	(17,549,867)	(16,300,874)	(16,223,993)	(13,974,496)	(14,376,239)	(15,144,556)	(16,506,438)	(17,328,876)	(17,512,723)
14	Less: Asset Correction	788,439	784,147	775,560	387,004	(304,302)	(581,530)	(1,157,681)	(1,924,959)	(1,684,152)	(3,048,007)	(3,513,363)	(4,230,577)	(4,677,247)	(1,414,359)
15	Less: SAFE	(8,236,639)	(10,127,125)	(1,628,953)	(2,944,491)	(2,471,883)	(4,530,514)	(1,792,962)	(3,577,101)	(6,347,134)	(8,203,925)	(10,590,721)	(12,174,882)	(14,283,561)	(6,685,376)
16	Less: Relocation	(137,501)	(241,801)	(360,090)	(545,117)	(553,173)	(759,884)	(760,327)	(806,906)	(496,342)	(496,342)	(511,281)	(332,070)	(368,609)	(489,957)
17	TOTAL C.W.I.P. Less Adjustments	\$ 31,924,414	\$ 27,216,150	\$ 30,532,405	\$ 26,526,992	\$ 26,341,795	\$ 29,069,884	\$ 31,344,994	\$ 29,299,428	\$ 29,059,772	\$ 30,820,023	\$ 34,870,467	\$ 35,552,444	\$ 31,519,125	\$ 30,313,684

Description of company's policy of charging A.F.U.D.C.:

FCG's policy of charging AFUDC is pursuant to the requirements of Rule No. 25-7.0141, Allowance for Funds Used During Construction

Calculation of historic base year A.F.U.D.C. rate:

FCG authorized to charge an AFUDC rate pursuant to the approval granted in Docket No. 20250059-GU, Doc No. 05646-2025

*List by address or construction category if detail is not available

Florida Public Service Commission

Explanation:

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

Type Of Data Shown: Historic Base Year Data: 12/31/2025
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	(1) Dec-24	(2) Jan-25	(3) Feb-25	(4) Mar-25	(5) Apr-25	(6) May-25	(7) Jun-25	(8) Jul-25	(9) Aug-25	(10) Sep-25	(11) Oct-25	(12) Nov-25	(13) Dec-25	13 Month Average
1	3010	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	3020	FRANCHISES & CONSENTS	(97,976)	(97,976)	(97,976)	(89,287)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(92,763)	(93,698)
3	3030	MISC INTANGIBLE PLANT - 12 YEARS	(339,010)	(356,659)	(374,309)	(391,958)	(409,608)	(427,257)	(444,907)	(462,556)	(480,206)	(497,856)	(515,505)	(533,155)	(550,804)	(444,907)
4	3032	MISC INTANGIBLE PLANT - 20 YEARS	(1,333,018)	(1,356,322)	(1,379,835)	(1,403,408)	(1,427,024)	(1,502,657)	(1,585,885)	(1,672,562)	(1,767,864)	(1,869,417)	(1,968,837)	(2,068,438)	(2,168,365)	(1,654,126)
5	3641	LNG LAND AND LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	3642	LNG STRUCTURES AND IMPROVEMENTS	(806)	(866)	(926)	(986)	(1,045)	(1,105)	(1,165)	(1,225)	(1,284)	(1,344)	(1,404)	(1,464)	(1,550)	(1,167)
7	3643	LNG PROCESS TERMINAL EQUIP	(2,464)	(2,864)	(3,263)	(3,663)	(4,062)	(4,462)	(4,862)	(5,261)	(5,661)	(6,061)	(6,513)	(6,965)	(7,418)	(4,866)
8	3645	LNG MEASURING AND REGULATING EQUIP	(808)	(868)	(928)	(987)	(1,047)	(1,107)	(1,167)	(1,227)	(1,287)	(1,346)	(1,406)	(1,466)	(1,526)	(1,167)
9	3646	LNG COMPRESSOR STATION EQUIP	(1,922,731)	(2,022,235)	(2,121,739)	(2,221,243)	(2,320,746)	(2,420,250)	(2,519,754)	(2,619,258)	(2,718,762)	(2,818,266)	(2,917,770)	(3,017,274)	(3,116,778)	(2,519,754)
10	3671	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	3740	LAND	(13,416)	(13,416)	(13,416)	(9,807)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(9,076)	(10,134)
12	3741	LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3743	RIGHT OF WAYS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	3750	STRUCTURES & IMPROVEMENTS	13,932	13,065	12,194	11,323	10,452	9,580	8,709	7,838	6,967	6,095	5,224	4,353	3,292	8,694
15	3761	MAINS - STEEL	(79,905,502)	(80,142,868)	(80,299,323)	(77,248,668)	(73,769,119)	(73,758,491)	(73,900,137)	(73,948,357)	(74,145,565)	(74,342,833)	(74,504,884)	(74,702,100)	(74,887,142)	(75,811,925)
16	3762	MAINS - PLASTIC	(60,244,286)	(60,540,093)	(60,527,169)	(60,831,613)	(60,991,116)	(61,300,340)	(61,608,664)	(61,686,096)	(61,664,419)	(61,886,686)	(62,206,801)	(62,506,211)	(62,824,735)	(61,447,556)
17	376P	MAINS - PLASTIC - SAFE	(311,082)	(330,168)	(363,532)	(361,738)	(386,532)	(427,084)	(455,481)	(473,472)	(491,464)	(509,456)	(527,448)	(545,440)	(563,432)	(458,424)
18	376R.1	MAINS - PLASTIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	376R.2	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	376S	MAINS - STEEL - SAFE	90,314	89,067	87,816	86,564	85,309	84,056	82,800	81,544	80,288	79,032	77,776	76,520	75,264	74,008
21	3780	MEAS & REG STATION EQUIP-GEN	(476,668)	(482,207)	(487,741)	(444,084)	(424,464)	(429,075)	(433,752)	(438,431)	(443,111)	(447,790)	(452,469)	(457,148)	(461,827)	(466,506)
22	3790	MEAS & REG STATION EQUIP-GATE	(6,449,705)	(6,479,282)	(6,239,932)	(5,443,322)	(5,771,403)	(5,794,895)	(5,818,387)	(5,841,879)	(5,865,372)	(5,888,864)	(5,912,356)	(5,935,848)	(5,959,340)	(5,982,832)
23	3801	SERVICES - STEEL	(22,895,981)	(22,730,137)	(22,751,751)	(22,764,107)	(22,759,353)	(22,776,476)	(22,804,156)	(22,798,488)	(22,826,805)	(22,860,161)	(22,872,822)	(22,879,564)	(22,914,045)	(22,817,988)
24	3802	SERVICES - PLASTIC	(32,726,134)	(33,031,810)	(33,353,868)	(33,496,160)	(33,723,757)	(33,989,628)	(34,162,570)	(34,384,738)	(34,511,337)	(34,723,400)	(34,988,170)	(35,086,082)	(35,580,777)	(34,152,957)
25	380P	SERVICES - PLASTIC - SAFE	(190,393)	(215,963)	(229,412)	(262,767)	(282,411)	(319,071)	(355,963)	(395,972)	(445,065)	(495,128)	(550,000)	(604,913)	(659,930)	(385,153)
26	380R.1	SERVICES - PLASTIC - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	380R.2	SERVICES - STEEL - NGFR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	380S	SERVICES - STEEL - SAFE	23,728	23,696	23,661	23,626	23,591	23,556	23,521	23,486	23,451	23,416	23,381	23,346	23,311	23,276
29	3810	METERS	(3,845,294)	(3,863,114)	(3,999,903)	(4,096,980)	(4,204,656)	(4,342,877)	(4,481,346)	(4,620,425)	(4,772,166)	(4,924,354)	(5,077,566)	(5,231,700)	(5,384,834)	(4,516,509)
30	3811	METERS MTD/DCU	267,719	261,051	226,640	225,532	190,639	155,262	119,572	83,157	46,447	9,249	(29,170)	(68,383)	(107,929)	106,137
31	3815	METERS - SAFE	(40,641)	(45,519)	(50,399)	(55,222)	(60,085)	(64,957)	(69,773)	(74,594)	(79,415)	(84,236)	(89,057)	(93,878)	(98,699)	(64,955)
32	3820	METER & REGULATOR INST.	520,676	536,500	519,461	520,441	503,404	486,317	469,196	452,011	434,795	417,528	400,135	382,659	365,149	462,175
33	3821	METER & REGULATOR INST. MTD/DCU	1,866,228	1,867,238	1,864,985	1,865,805	1,863,545	1,861,283	1,858,941	1,856,587	1,854,213	1,851,808	1,849,322	1,846,784	1,844,224	1,857,764
34	382S	METER & REGULATOR INST. SAFE	(18,714)	(20,721)	(22,722)	(24,722)	(26,725)	(28,731)	(30,716)	(32,704)	(34,700)	(36,700)	(38,700)	(40,700)	(42,700)	(28,980)
35	3830	HOUSE REGULATORS	(1,357,684)	(1,254,777)	(1,269,067)	(1,212,199)	(1,226,552)	(1,241,087)	(1,255,738)	(1,270,420)	(1,285,611)	(1,300,782)	(1,316,400)	(1,332,310)	(1,347,319)	(1,282,319)
36	3840	HOUSE REG-INST	(159,064)	(85,188)	(90,828)	(67,478)	(63,057)	(68,684)	(74,341)	(80,060)	(85,808)	(91,604)	(97,519)	(103,512)	(109,537)	(89,745)
37	3850	IND MEAS & REG STAT EQUIP	(2,451,227)	(2,458,397)	(2,465,567)	(2,472,737)	(2,479,907)	(2,487,077)	(2,494,246)	(2,501,416)	(2,508,586)	(2,515,756)	(2,522,926)	(2,530,096)	(2,537,266)	(2,494,246)
38	3860	OTHER PROP ON CUST PREMISES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39	3870	OTHER EQUIPMENT	(651,486)	(661,581)	(669,771)	(679,991)	(690,957)	(701,291)	(711,364)	(722,056)	(732,817)	(743,405)	(753,097)	(763,063)	(773,028)	(712,070)
40	3890	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	3892	LAND RIGHTS FCG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	389S	LAND RIGHTS SAFE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	3900	STRUCTURES & IMPROVEMENTS	(2,449,297)	(2,492,948)	(2,536,598)	(2,580,249)	(2,623,900)	(2,667,550)	(2,711,215)	(2,754,880)	(2,798,544)	(2,842,335)	(2,886,126)	(2,929,917)	(2,973,707)	(2,711,328)
44	3910	OFFICE FURN & EQUIPMENT	(461,219)	(468,537)	(475,856)	(483,174)	(490,493)	(497,811)	(505,129)	(512,448)	(519,766)	(527,085)	(534,403)	(541,721)	(549,040)	(505,129)
45	3911	COMPUTER AND PERIPHERAL	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)	(75,811)
46	3915	PERSONAL COMPUTER EQUIPMENT	(908,548)	(926,984)	(945,421)	(963,858)	(982,294)	(1,000,731)	(1,019,167)	(1,037,604)	(1,056,041)	(1,074,477)	(1,092,914)	(1,106,199)	(1,106,199)	(1,016,957)
47	3920	TRANSPORTATION EQUIPMENT	(181,269)	(185,118)	(188,967)	(192,815)	(197,158)	(201,500)	(205,843)	(210,185)	(214,528)	(218,870)	(223,213)	(227,556)	(231,708)	(206,027)
48	3921	CARS	(1,146,456)	(1,154,377)	(1,162,298)	(1,170,219)	(1,178,140)	(1,186,061)	(1,193,982)	(1,201,903)	(1,209,824)	(1,217,745)	(1,225,666)	(1,233,587)	(1,241,508)	(1,069,733)
49	3922	LIGHT DUTY TRUCK/VAN	(3,259,224)	(3,294,063)	(3,328,902)	(3,363,749)	(3,398,596)	(3,433,443)	(3,468,290)	(3,503,137)	(3,537,984)	(3,572,831)	(3,607,678)	(3,642,525)	(3,677,372)	(3,236,599)
50	3923	HEAVY DUTY TRUCK/BOTAIL	(474,963)	(479,740)	(484,516)	(489,292)	(494,068)	(498,844)	(503,620)	(508,396)	(513,172)	(517,948)	(522,724)	(527,500)	(532,276)	(507,063)
51	3930	STORES EQUIP	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)	(1,674)
52	3940	TOOLS, SHOP, GARAGE EQUIP	(304,658)	(346,121)	(351,583)	(357,046)	(362,508)	(367,971)	(373,433)	(378,896)	(384,358)	(389,821)	(395,284)	(400,746)	(406,209)	(373,433)
53	3941	NATURAL GAS VEHICLE EQUIP	(1,033,651)	(1,037,561)	(1,041,471)	(1,045,382)	(1,049,293)	(1,053,203)	(1,057,114)	(1,061,024)	(1,064,935)	(1,068,845)	(1,072,756)	(1,076,666)	(1,080,577)	(1,084,487)
54	383R	HOUSE REGULATOR-RELOCATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	3960	POWER OPERATED EQUIPMENT	(83,591)	(84,811)	(86,031)	(87,251)	(88,471)	(89,691)	(90,911)	(92,131)	(93,351)	(94,571)	(95,791)	(97,010)	(98,230)	(90,911)
56	3970	COMMUNICATION EQUIPMENT	(290,422)	(298,742)	(307,062)	(315,382)	(323,702)	(332,022)	(340,342)	(348,662)	(356,982)	(365,302)	(373,622)	(381,942)	(390,262)	(344,303)
57	3980	MISC EQUIP	136,997	135,537	134,076	132,616	131,156	129,695	128,235	126,775	125,315	123,854	122,394	120,934	119,474	128,235
58	108R	AARC RESERVE TRANSFER	25,000,003	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000
59	108V	COST POOL CLEARING - VEHICLES	48,516	51,388	51,3											

Florida Public Service Commission

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

Type Of Data Shown: Historic Base Year Data: 12/31/2025
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Month Average
1		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Note: Amortization accounts (3030 & 3032 - Miscellaneous Intangible Plant) have been included on schedule B-9

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

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

Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	A/C No.	Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Month Average
1	3010	ORGANIZATION	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)	\$ (5,966)
2	3890	LAND	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	3900	STRUCTURES & IMPROVEMENTS	(2,582,960)	(2,608,318)	(2,633,676)	(2,659,034)	(2,684,392)	(2,709,750)	(2,735,108)	(2,760,466)	(2,785,824)	(2,811,181)	(2,836,681)	(2,862,180)	(2,887,924)	(2,735,192)
4	3901	LEASEHOLD IMPROVEMENTS	(279,531)	(283,080)	(286,629)	(290,178)	(293,727)	(297,276)	(300,825)	(304,374)	(307,923)	(311,472)	(315,021)	(318,570)	(322,119)	(300,825)
5	3910	OFFICE FURN & EQUIPMENT	(541,318)	(528,723)	(537,230)	(545,738)	(554,245)	(562,752)	(571,260)	(579,767)	(588,274)	(596,781)	(605,289)	(613,796)	(622,303)	(572,883)
6	3911	COMPUTER AND PERIPHERALS	(956,014)	(977,231)	(847,039)	(734,008)	(490,256)	(502,568)	(514,880)	(527,192)	(444,999)	(443,678)	(452,180)	(460,681)	(469,182)	(601,531)
7	3912	COMPUTER HARDWARE	(811,096)	(995,816)	(1,036,806)	(1,079,026)	(1,121,391)	(1,163,605)	(1,205,820)	(1,248,034)	(1,290,248)	(1,332,462)	(1,349,626)	(1,391,430)	(1,433,233)	(1,189,123)
8	3913	OFFICE FURN & EQUIPMENT	277,016	271,029	264,809	258,590	252,370	246,151	239,931	233,711	227,492	221,272	215,052	208,833	202,613	239,913
9	3914	SYSTEM SOFTWARE	(1,063,405)	(1,153,777)	(1,255,389)	(1,363,148)	(1,439,679)	(1,545,930)	(1,650,826)	(1,757,508)	(1,869,403)	(1,974,721)	(2,088,644)	(2,202,016)	(2,315,495)	(1,667,688)
10	3914	SYSTEM SOFTWARE - ERP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	391S	SYSTEM SOFTWARE ALLOC	(1,022,051)	(1,035,120)	(1,048,189)	(1,061,257)	(1,074,326)	(54,029)	(54,475)	(55,205)	(54,290)	(44,173)	(43,438)	(25,710)	(24,083)	(430,488)
12	3920	TRANS EQUIPMENT (Parent)	-	(12,421)	(12,851)	-	-	-	-	-	-	-	-	-	-	(1,944)
13	3920	TRANS EQUIPMENT (Skipjack)	(854,362)	(972,630)	(987,855)	(1,003,080)	(1,018,305)	(838,800)	(847,178)	(865,021)	(885,247)	(856,700)	(887,213)	(917,872)	(948,667)	(914,072)
14	3970	COMPUTER EQUIPMENT	(558,444)	(427,681)	(432,177)	(405,462)	(401,113)	(283,591)	(286,233)	(255,690)	(253,792)	(239,415)	(241,414)	(243,412)	(245,411)	(328,757)
15		TOTAL	\$ (8,398,133)	\$ (8,729,735)	\$ (8,818,999)	\$ (8,888,307)	\$ (8,831,029)	\$ (7,718,117)	\$ (7,932,641)	\$ (8,125,511)	\$ (8,258,474)	\$ (8,395,278)	\$ (8,610,418)	\$ (8,832,799)	\$ (9,071,771)	\$ (8,508,555)

	13 Month Average	Utility %	13 Month Avg. Utility	Method of Allocation		
16	3010	ORGANIZATION	\$ (5,966)	16.90%	(1,008)	DISTRIGAS
17	3890	LAND	-	16.90%	-	DISTRIGAS
18	3900	STRUCTURES & IMPROVEMENTS	(2,735,192)	16.90%	(462,247)	DISTRIGAS
19	3901	LEASEHOLD IMPROVEMENTS	(300,825)	16.90%	(50,839)	DISTRIGAS
20	3910	OFFICE FURN & EQUIPMENT	(572,883)	16.90%	(96,817)	DISTRIGAS
21	3911	COMPUTER AND PERIPHERALS	(601,531)	16.90%	(101,659)	DISTRIGAS
22	3912	COMPUTER HARDWARE	(1,189,123)	16.90%	(200,962)	DISTRIGAS
23	3913	OFFICE FURN & EQUIPMENT	239,913	16.90%	40,545	DISTRIGAS
24	3914	SYSTEM SOFTWARE	(1,667,688)	16.90%	(281,839)	DISTRIGAS
25	3914	SYSTEM SOFTWARE - ERP	-	19.98%	-	DISTRIGAS
26	391S	SYSTEM SOFTWARE ALLOC	(430,488)	16.90%	(72,752)	DISTRIGAS
27	3920	TRANS EQUIPMENT (Parent)	(1,944)	16.90%	(329)	DISTRIGAS
28	3920	TRANS EQUIPMENT (Skipjack)	(914,072)	14.40%	(131,626)	DISTRIGAS
29	3970	COMPUTER EQUIPMENT	(328,757)	16.90%	(55,560)	DISTRIGAS
30		TOTAL	\$ (8,508,555)		\$ (1,415,094)	

Supporting Schedules:

Recap Schedules: B-1, B-2

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

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

Type Of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: G. Navo

Line No.	Year	Month	Amount
1	2024	December	\$ -
2	2025	January	-
3	2025	February	-
4	2025	March	-
5	2025	April	-
6	2025	May	-
7	2025	June	-
8	2025	July	-
9	2025	August	-
10	2025	September	-
11	2025	October	-
12	2025	November	-
13	2025	December	-
14		TOTAL	\$ -
15		13 Month Average	\$ -

Note: The company has had no customer advances for construction for the 13 month period ending December 2025.

Supporting Schedules:

Recap Schedules: B-2

Florida Public Service Commission

Provide a schedule calculating the
13-month average working capital
allowance for the historic base year.Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Average Per Books		Adjustment		Adjusted Average
	<u>CURRENT AND ACCRUED ASSETS</u>		<u>NON UTILITY</u>	<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>	
1	CASH	\$ 2,035,606	\$ -	\$ -	\$ -	2,035,606
2	SPECIAL DEPOSITS	-	-	-	-	-
3	WORKING FUNDS & CASH INVEST.	-	-	-	-	-
4	TEMP CASH INVESTMENTS	-	-	-	-	-
5	NOTES RECEIVABLE	-	-	-	-	-
6	CUST. ACCTS. REC.-GAS	20,131,947	-	-	(775,177)	19,356,770
7	OTHER ACCOUNTS RECEIVABLE	(1,931)	-	-	-	(1,931)
8	MDSE, JOBBING & OTHER	-	-	-	-	-
9	ACCUM. PROV. UNCOLLECT. ACCTS.	(986,716)	-	-	-	(986,716)
10	RECEIVABLE ASSOC. COMPANIES	47,123,962	-	(47,123,962)	-	-
11	PLANT & OPER.MATERIAL & SUPPL.	556,479	-	-	-	556,479
12	GAS STORED	562,071	-	-	-	562,071
13	PREPAYMENTS	2,237,348	-	-	(31,577)	2,205,771
14	ACCRUED REVENUE	7,691,315	-	-	-	7,691,315
15	MISC. CURRENT AND ACC. ASSETS	809,667	-	-	-	809,667
16	TOTAL CURRENT ASSETS	\$ 80,159,748	\$ -	\$ (47,123,962)	\$ (806,754)	\$ 32,229,031
	<u>DEFERRED DEBITS</u>					
17	SELF-INSURANCE RESERVE	\$ 119,148	\$ -	\$ -	\$ -	119,148
18	CLEARING ACCTS	159,933	-	-	-	159,933
19	MISC. DEFERRED ASSETS	4,013,473	-	-	-	4,013,473
20	UNAMORT. RATE CASE	995,276	-	-	(995,276)	-
21	ACCUM DEF INC TAX	4,569,399	-	(4,569,399)	-	-
22	TOTAL DEFERRED DEBITS	\$ 9,857,230	\$ -	\$ (4,569,399)	\$ (995,276)	\$ 4,292,555
23	TOTAL CURRENT AND DEFERRED ASSETS	\$ 90,016,978	\$ -	\$ (51,693,361)	\$ (1,802,031)	\$ 36,521,586

Supporting Schedules: B-1, B-3

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

Florida Public Service Commission

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

Type Of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo, J. Baugh

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Average Per Books	Adjustment	Adjusted Average
	<u>CURRENT LIABILITIES</u>		<u>CAPITAL STRUCTURE</u>	<u>OTHER</u>
	<u>NON UTILITY</u>			
1	NOTES PAYABLE	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	16,040,255	-	-
3	ACCTS. PAYABLE - ASSOC. CO.	1,054,304,759	(1,054,304,759)	-
4	CUSTOMER DEPOSITS	6,485,874	(6,485,874)	-
5	AR REFUNDS PAYABLE	692,359	-	-
6	TAXES ACCRUED-INCOME	(19,447,859)	-	173,529
7	INTEREST ACCRUED	123,607	-	-
8	DIVIDENDS DECLARED	-	-	-
9	TAX COLLECTIONS PAYABLE	3,726,579	-	-
10	INACTIVE DEPOSITS	-	-	-
11	CONSERVATION COST TRUE-UP	-	-	-
12	MISC. CURRENT ACCRUED LIAB.	-	-	-
13	OPERATING LEASE OBLIGATIONS - CURRENT	17,232	-	-
14	TOTAL CURRENT LIABILITIES	\$ 1,061,942,807	\$ (1,060,790,633)	\$ 173,529
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>			
15	OTHER DEFERRED CREDITS	\$ 7,112,759	\$ -	\$ -
16	REGULATORY LIABILITIES - TAX RATE CHANGE	16,579,277	(16,579,277)	-
17	ACCRUED LIABILITY INSURANCE	387,072	-	-
18	ACCUM PROV - RATE REFUNDS	-	-	-
19	DEFERRED INCOME TAXES-FEDERAL	14,604,345	(14,604,345)	-
20	DEFERRED INCOME TAXES-STATE	11,407,151	(11,407,151)	-
21	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	\$ 50,090,604	\$ (42,590,773)	\$ -
22	TOTAL LIABILITIES	\$ 1,112,033,411	\$ (1,103,381,406)	\$ 173,529
23	TOTAL ASSETS LESS LIABILITIES	\$ (1,022,016,433)	\$ 1,051,688,045	\$ (1,975,560)
24	NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)	\$ (1,022,016,433)	\$ 1,051,688,045	\$ (1,975,560)

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Month Average
1	Conservation Cost Recovery Asset	\$ -	\$ -	\$ 60,033	\$ 157,223	\$ 265,011	\$ 420,188	\$ 284,322	\$ 658,430	\$ 792,372	\$ 1,018,669	\$ 1,104,203	\$ 1,319,924	\$ 1,495,059	\$ 582,726
2	Undercollected (over) Regulatory Asset - SAFE	902,876	867,403	869,031	847,187	768,896	846,493	955,532	1,084,625	1,256,208	1,461,398	1,649,626	1,895,038	2,172,216	1,198,195
3	Unrecovered Piping & Conversion	2,333,970	2,329,642	2,294,275	2,269,728	2,237,255	2,209,717	2,186,208	2,152,903	2,118,612	2,089,883	2,058,669	2,034,938	2,007,390	2,178,706
4	Miscellaneous Deferred Charges - Rebates	250,000	250,000	50,000	50,000	50,000	50,000	-	-	-	-	-	-	-	53,846
5	Subtotal Account - Misc Deferred Assets	3,486,846	3,447,045	3,273,339	3,324,138	3,321,162	3,526,398	3,426,062	3,895,958	4,167,192	4,569,950	4,812,498	5,249,900	5,674,665	4,013,473
6	Deferred Rate Case - Miscellaneous Deferred Debits	\$ 1,033,210	\$ 996,309	\$ 959,409	\$ 924,521	\$ 885,608	\$ 866,397	\$ 886,361	\$ 884,482	\$ 962,265	\$ 1,005,179	\$ 1,050,867	\$ 1,196,275	\$ 1,287,711	\$ 995,276
7	Clearing Accounts (incl GRIP)	322,148	291,386	320,239	215,542	143,716	141,933	72,856	193,596	154,177	140,559	(28,671)	(28,671)	140,322	159,933
8	Self Insurance Reserve - Other Regulatory Assets	-	-	-	-	-	128,292	147,885	156,288	160,038	186,821	226,573	277,051	265,982	119,148
9	TOTAL	\$ 4,842,204	\$ 4,734,740	\$ 4,552,987	\$ 4,464,201	\$ 4,350,486	\$ 4,663,020	\$ 4,533,164	\$ 5,130,324	\$ 5,443,672	\$ 5,902,509	\$ 6,061,267	\$ 6,694,555	\$ 7,368,680	\$ 5,287,830

Supporting Schedules:

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

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: G. Navo

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Description	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	13 Month Average
1	Conservation Cost Recovery Liability - Other Deferred Credits	\$ 255,135	\$ 176,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,211
2	Over-recovered PGA - Other Deferred Credits	4,086,430	3,453,556	3,593,956	3,635,263	4,725,138	5,356,607	7,766,059	9,277,672	8,261,209	9,009,100	10,683,567	10,457,422	11,156,053	7,035,540
3	Deferred Revenue - Other Deferred Credits - SCP Distributors Lease Amort	58,016	55,681	53,347	51,012	48,677	46,343	44,008	41,673	39,339	37,004	34,669	32,335	30,000	44,008
4	TOTAL	\$ 4,399,581	\$ 3,685,839	\$ 3,647,303	\$ 3,686,275	\$ 4,773,815	\$ 5,402,950	\$ 7,810,067	\$ 9,319,345	\$ 8,300,548	\$ 9,046,104	\$ 10,718,236	\$ 10,489,757	\$ 11,186,053	\$ 7,112,759

Supporting Schedules:

Recap Schedules: B-1, B-13

Florida Public Service Commission

Company: Florida City Gas

Docket No.: 20260026-GU

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: J. Baugh

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

Supporting Schedules:

Recap Schedules:

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

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

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: N. Russell

Line No.	Year/ Month	3% ITC							4% ITC						
		Beginning Balance	Amount Realized		Amortization			Ending Balance	Beginning Balance	Amount Realized		Amortization			Ending Balance
			Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Current Year			Prior Year Adjustments	Current Year	Prior Year Adjustments			
1	Dec 2020	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Dec 2021	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
3	Dec 2022	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
4	Dec 2023	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
5	Jan 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
6	Feb 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
7	Mar 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
8	Apr 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
9	May 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
10	Jun 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
11	Jul 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
12	Aug 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
13	Sep 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
14	Oct 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
15	Nov 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
16	Dec 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
17	Jan 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
18	Feb 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
19	Mar 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
20	Apr 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
21	May 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
22	Jun 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
23	Jul 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
24	Aug 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
25	Sep 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
26	Oct 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
27	Nov 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
28	Dec 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
29			13-MONTH AVERAGE				\$ -		13-MONTH AVERAGE				\$ -		

Note: Florida City Gas was acquired by CUC on December 1, 2023. There were no ITC reported for periods prior to acquisition; information was obtained from FCG's last rate case in Docket No. 20220069-GU. FCG has no Investment Tax Credits post CUC acquisition.

Supporting Schedules:

Recap Schedules:

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

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

Type of Data Shown:
 Historic Base Year Data: 12/31/2025
 Witness: N. Russell

Line No.	Year/ Month	8% ITC							10% ITC						
		Beginning Balance	Amount Realized		Amortization			Ending Balance	Beginning Balance	Amount Realized		Amortization			Ending Balance
			Current Year	Prior Year Adjustments	Current Year	Prior Year Adjustments	Current Year			Prior Year Adjustments	Current Year	Prior Year Adjustments			
1	Dec 2020	N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	Dec 2021	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
3	Dec 2022	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
4	Dec 2023	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
5	Jan 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
6	Feb 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
7	Mar 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
8	Apr 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
9	May 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
10	Jun 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
11	Jul 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
12	Aug 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
13	Sep 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
14	Oct 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
15	Nov 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
16	Dec 2024	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
17	Jan 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
18	Feb 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
19	Mar 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
20	Apr 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
21	May 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
22	Jun 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
23	Jul 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
24	Aug 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
25	Sep 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
26	Oct 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
27	Nov 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
28	Dec 2025	N/A	-	-	-	-	-	-	-	-	-	-	-	-	
29			13-MONTH AVERAGE				\$ -	13-MONTH AVERAGE				\$ -			

Note: Florida City Gas was acquired by CUC on December 1, 2023. There were no ITC reported for periods prior to acquisition; information was obtained from FCG's last rate case in Docket No. 20220069-GU. FCG has no Investment Tax Credits post CUC acquisition.

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.

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

Supporting Schedules:

Recap Schedules:

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line
No.

1 Florida City Gas has no investment tax credits and therefore has not made an election under section 46(f), Internal Revenue Code.

Florida Public Service Commission

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

Type of Data Shown: Historic Base Year Data: 12/31/2025
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Year/Month	Account No.: 190			Account No.: 282			Account No.: 283			Net Deferred Income Taxes		
		State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL	State	Federal	TOTAL
1	Dec 2020	\$ 1,314,522	\$ 4,743,324	\$ 6,057,846	\$ (5,611,373)	\$ (30,470,460)	\$ (36,081,833)	\$ (360,044)	\$ (1,299,103)	\$ (1,659,147)	\$ (4,656,895)	\$ (27,026,239)	\$ (31,683,134)
2	Dec 2021	1,690,881	6,100,997	7,791,878	(6,133,287)	(31,038,200)	(37,171,487)	(796,025)	(2,872,193)	(3,668,218)	(5,238,431)	(27,809,396)	(33,047,827)
3	Dec 2022	-	-	-	-	-	-	-	-	-	-	-	-
4	Dec 2023	-	-	-	541,975	(2,467,228)	(1,925,253)	244,337	881,613	1,125,950	786,312	(1,585,615)	(799,303)
5	Dec 2024	(4,290,577)	210,714	(4,079,863)	3,228,406	7,560,788	10,789,194	1,812,888	6,541,228	8,354,116	750,717	14,312,730	15,063,447
6	Jan 2025	(4,290,577)	210,714	(4,079,863)	3,228,406	7,560,788	10,789,194	1,812,888	6,541,228	8,354,116	750,717	14,312,730	15,063,447
7	Feb 2025	(4,290,577)	210,714	(4,079,863)	3,228,406	7,560,788	10,789,194	1,812,888	6,541,228	8,354,116	750,717	14,312,730	15,063,447
8	Mar 2025	(4,290,577)	210,714	(4,079,863)	3,676,279	9,248,053	12,924,332	2,192,057	7,909,339	10,101,396	1,577,759	17,368,106	18,945,865
9	Apr 2025	(4,290,577)	210,714	(4,079,863)	3,676,279	9,271,805	12,948,084	2,192,057	7,909,339	10,101,396	1,577,759	17,391,858	18,969,617
10	May 2025	(4,290,577)	210,714	(4,079,863)	3,676,279	9,295,557	12,971,836	2,192,057	7,909,339	10,101,396	1,577,759	17,415,610	18,993,369
11	Jun 2025	(4,290,577)	210,714	(4,079,863)	4,127,236	10,946,445	15,073,681	2,571,226	9,277,450	11,848,676	2,407,885	20,434,609	22,842,494
12	Jul 2025	(4,290,577)	210,714	(4,079,863)	4,127,236	10,970,197	15,097,433	2,571,226	9,277,450	11,848,676	2,407,885	20,458,361	22,866,246
13	Aug 2025	(4,290,577)	210,714	(4,079,863)	4,127,236	10,993,949	15,121,185	2,571,226	9,277,450	11,848,676	2,407,885	20,482,113	22,889,998
14	Sep 2025	(4,290,577)	210,714	(4,079,863)	4,601,965	12,730,610	17,332,575	2,950,395	10,645,561	13,595,956	3,261,783	23,586,885	26,848,668
15	Oct 2025	(4,430,044)	930,309	(3,499,735)	4,742,459	13,261,291	18,003,750	2,949,941	10,643,923	13,593,864	3,262,356	24,835,523	28,097,879
16	Nov 2025	(4,430,044)	930,309	(3,499,735)	4,742,459	13,285,043	18,027,502	2,949,941	10,643,923	13,593,864	3,262,356	24,859,275	28,121,631
17	Dec 2025	(10,959,362)	(644,723)	(11,604,085)	5,162,858	14,825,670	19,988,528	3,601,576	12,995,143	16,596,719	(2,194,928)	27,176,090	24,981,162
18													
19	13-MONTH AVERAGE	\$ (4,825,017)	\$ 255,618	\$ (4,569,399)	\$ 4,026,577	\$ 10,577,768	\$ 14,604,345	\$ 2,475,413	\$ 8,931,739	\$ 11,407,151	\$ 1,676,973	\$ 19,765,125	\$ 21,442,098

Note: Florida City Gas was acquired by Chesapeake Utilities Corporation on November 30, 2023. Amounts reported for periods prior to acquisition were obtained from Florida City Gas rate case Docket No. 20220069-GU.

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Year/ Month	ACCOUNT NO. 190(A)					ACCOUNT NO. 282(A)					ACCOUNT NO. 283(A)				
		Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	Dec 2020	\$ 1,346,497	\$ (31,975)			\$ 1,314,522	\$ (5,119,965)	\$ (491,408)			\$ (5,611,373)	\$ (877,728)	\$ 517,684			\$ (360,044)
2	Dec 2021	1,702,671	(11,790)			1,690,881	(6,061,448)	(71,839)			(6,133,287)	(797,765)	1,740			(796,025)
3	Dec 2022	-				-					-					-
4	Dec 2023	-				-	541,975			541,975	244,337				244,337	
5	Dec 2024	-	(4,290,577)			(4,290,577)	541,975	2,686,431		3,228,406	244,337	1,568,551			1,812,888	
6	Jan 2025	(4,290,577)				(4,290,577)	3,228,406			3,228,406	1,812,888				1,812,888	
7	Feb 2025	(4,290,577)				(4,290,577)	3,228,406			3,228,406	1,812,888				1,812,888	
8	Mar 2025	(4,290,577)				(4,290,577)	3,228,406	447,873		3,676,279	1,812,888	379,169			2,192,057	
9	Apr 2025	(4,290,577)		-		(4,290,577)	3,676,279			3,676,279	2,192,057				2,192,057	
10	May 2025	(4,290,577)				(4,290,577)	3,676,279			3,676,279	2,192,057				2,192,057	
11	Jun 2025	(4,290,577)				(4,290,577)	3,676,279	450,957		4,127,236	2,192,057	379,169			2,571,226	
12	Jul 2025	(4,290,577)				(4,290,577)	4,127,236			4,127,236	2,571,226				2,571,226	
13	Aug 2025	(4,290,577)				(4,290,577)	4,127,236			4,127,236	2,571,226				2,571,226	
14	Sep 2025	(4,290,577)				(4,290,577)	4,127,236	474,729		4,601,965	2,571,226	379,169			2,950,395	
15	Oct 2025	(4,290,577)	(139,467)			(4,430,044)	4,601,965	140,494		4,742,459	2,950,395	(454)			2,949,941	
16	Nov 2025	(4,430,044)				(4,430,044)	4,742,459			4,742,459	2,949,941				2,949,941	
17	Dec 2025	(4,430,044)	(6,529,318)			(10,959,362)	4,742,459	420,399		5,162,858	2,949,941	651,635			3,601,576	
18																
19	13-MONTH AVERAGE	\$ (3,981,989)	\$ (843,028)	\$ -	\$ -	\$ (4,825,017)	\$ 3,671,125	\$ 355,453	\$ -	\$ -	\$ 4,026,577	\$ 2,217,164	\$ 258,249	\$ -	\$ -	\$ 2,475,413

Supporting Schedules:

Recap Schedules: B-18 p. 1

Florida Public Service Commission

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

Type of Data Shown:
Historic Base Year Data: 12/31/2025
Witness: N. Russell

Company: Florida City Gas

Docket No.: 20260026-GU

Line No.	Year/ Month	ACCOUNT NO. 190(A)					ACCOUNT NO. 282(A)					ACCOUNT NO. 283(A)				
		Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback to Current Year	Adjust. Debit (Credit)	Ending Balance
1	Dec 2020	\$ 4,858,695	\$ (115,371)	\$ -	\$ -	\$ 4,743,324	\$ (29,703,254)	\$ (767,206)	\$ -	\$ -	\$ (30,470,460)	\$ (3,333,526)	\$ 2,034,423	\$ -	\$ -	\$ (1,299,103)
2	Dec 2021	6,118,862	(17,865)	-	-	6,100,997	(30,771,817)	(266,383)	-	-	(31,038,200)	(2,888,253)	16,060	-	-	(2,872,193)
3	Dec 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Dec 2023	-	-	-	-	-	(2,467,228)	-	-	-	(2,467,228)	881,613	-	-	-	881,613
5	Dec 2024	-	210,714	-	-	210,714	(2,467,228)	10,028,016	-	-	7,560,788	881,613	5,659,615	-	-	6,541,228
6	Jan 2025	210,714	-	-	-	210,714	7,560,788	-	-	7,560,788	6,541,228	-	-	-	-	6,541,228
7	Feb 2025	210,714	-	-	-	210,714	7,560,788	-	-	7,560,788	6,541,228	-	-	-	-	6,541,228
8	Mar 2025	210,714	-	-	-	210,714	7,560,788	1,687,265	-	-	9,248,053	6,541,228	1,368,111	-	-	7,909,339
9	Apr 2025	210,714	-	-	-	210,714	9,248,053	23,752	-	-	9,271,805	7,909,339	-	-	-	7,909,339
10	May 2025	210,714	-	-	-	210,714	9,271,805	23,752	-	-	9,295,557	7,909,339	-	-	-	7,909,339
11	Jun 2025	210,714	-	-	-	210,714	9,295,557	1,650,888	-	-	10,946,445	7,909,339	1,368,111	-	-	9,277,450
12	Jul 2025	210,714	-	-	-	210,714	10,946,445	23,752	-	-	10,970,197	9,277,450	-	-	-	9,277,450
13	Aug 2025	210,714	-	-	-	210,714	10,970,197	23,752	-	-	10,993,949	9,277,450	-	-	-	9,277,450
14	Sep 2025	210,714	-	-	-	210,714	10,993,949	1,736,661	-	-	12,730,610	9,277,450	1,368,111	-	-	10,645,561
15	Oct 2025	210,714	719,595	-	-	930,309	12,730,610	530,681	-	-	13,261,291	10,645,561	(1,638)	-	-	10,643,923
16	Nov 2025	930,309	-	-	-	930,309	13,261,291	23,752	-	-	13,285,043	10,643,923	-	-	-	10,643,923
17	Dec 2025	930,309	(1,575,032)	-	-	(644,723)	13,285,043	1,540,627	-	-	14,825,670	10,643,923	2,351,220	-	-	12,995,143
18																
19	13-MONTH AVERAGE	\$ 305,212	\$ (49,594)	\$ -	\$ -	\$ 255,618	\$ 9,247,545	\$ 1,330,223	\$ -	\$ -	\$ 10,577,768	\$ 7,999,929	\$ 931,810	\$ -	\$ -	\$ 8,931,739

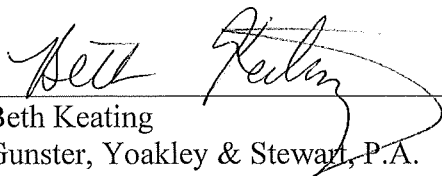
Supporting Schedules:

Recap Schedules: B-18 p. 1

CERTIFICATE OF SERVICE

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

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