#### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

## DOCKET NO. 20250035-GU

# PETITION FOR APPROVAL OF 2025 DEPRECIATION STUDY AND FOR APPROVAL TO AMORTIZE RESERVE IMBALANCE, BY FLORIDA CITY GAS.

#### **ERRATA SHEET**

# DIRECT TESTIMONY FILED NOVEMBER 13, 2025

WITNESS: EDWIN ANDREW KUNKLER, IV - STAFF

<b>Page</b>	<u>Line</u>	<b>Change</b>
12	23	Change "\$6.9" to "\$6.8"
12	24	Change "\$12.3" to "\$12.4"
13	17	Change "\$17,311,186" to "\$17,313,823"
13	23	Change "\$14,186,256" to "\$14,220,865"
13	24	Change "17,611,364" to "\$17,600,979"

Exhibit No.	<u>Page No.</u>	<u>Change</u>
EAK-3	1 of 1	Replace originally filed Exhibit EAK-3 with attached Exhibit EAK-3
EAK-4	1 of 1	Replace Originallyfiled Exhibit EAK-4 with attached Exhibit EAK-4

Acnt No.	Account Title	Book Reserve 1/1/2025	Theoretical Reserve 1/1/2025	Imbalance	Recommended Reserve Transfer	Restated Reserve
3642	Structures & Improvements	\$807	\$717	\$90		\$807
3643	LNG Processing Terminal Equipment	\$2,464	\$4,795	(\$2,331)		\$2,464
3645	Measuring and Regulating Equip.	\$808	\$718	\$90		\$808
3646	Compressor Station Equipment	\$1,922,731	\$1,194,047	\$728,684		\$1,922,731
3743	Right-of-Way	\$0	\$4,601	(\$4,601)		\$0
3750	Structures & Improvements	\$8,672	\$39,118	(\$30,446)		\$8,672
3761	Mains - Plastic (Formally Acct 3762)	\$49,591,899	\$41,145,183	\$8,446,716	(\$8,446,716)	\$41,145,183
3762	Mains - Steel (Formally Acct 3761)	\$67,160,281	\$69,435,729	(\$2,275,448)	\$2,275,448	\$69,435,729
3780	Measuring and Regulating Equip General	\$410,733	\$492,151	(\$81,418)		\$410,733
3790	Measuring and Regulating Equip City Gates	\$5,689,779	\$5,075,410	\$614,369		\$5,689,779
3801	Services - Plastic (Formally Acct 3802)	\$32,898,453	\$31,428,582	\$1,469,871	(	\$32,898,453
3802	Services - Steel (Formally Acct 3801)	\$18,490,162	\$15,969,307	\$2,520,855		\$18,490,162
3810	Meters	\$6,267,515	\$9,351,739	(\$3,084,224)	\$3,084,224	\$9,351,739
3812	Meters - ERTs (Formally Acct 3811)	\$301,699	\$641,492	(\$339,793)	\$339,793	\$641,492
3820	Meter Installations	\$256,072	\$1,372,701	(\$1,116,629)	\$1,116,629	\$1,372,701
3821	Meter Installations - ERT	(\$1,172,264)	\$5,868	(\$1,178,132)	\$1,178,132	\$5,868
3830	House Regulators	\$1,225,606	\$1,613,062	(\$387,456)	\$387,456	\$1,613,062
3840	House Regulators Installations	\$432,366	\$613,491	(\$181,125)	\$65,034	\$497,400
3850	Indus. Meas. & Reg. Station Equip	\$2,309,679	\$2,160,730	\$148,949		\$2,309,679
3870	Other Equipment	\$713,530	\$556,798	\$156,732		\$713,530
3900	Structures & Improvements	\$2,490,539	\$2,295,127	\$195,412		\$2,490,539
3921	Transportation - Cars (revised subaccount)	\$163,750	\$203,248	(\$39,498)		\$163,750
3922	Transportation - Light -Med. Trucks, SUVs & Vans (revised subaccount)	\$3,453,447	\$2,530,685	\$922,762		\$3,453,447
3923	Transportation - Heavy Trucks	\$591,746	\$556,287	\$35,459		\$591,746
3924	Transportation - Trailers (formally account 3920)	\$137,364	\$87,623	\$49,741		\$137,364
3941	Natural Gas Vehicle Equipment	\$826,016	\$664,662	\$161,354		\$826,016
3960	Power Operated Equipment	\$84,705	\$97,926	(\$13,221)	) - T	\$84,705
Totals		\$194,258,559	\$187,541,800	\$6,716,759*	\$0	\$194,258,559

<sup>\*</sup>Reserve surplus amount identified in this exhibit is not inclusive of the \$43,469 reserve surplus attributable to FCG's amortizable accounts.

	CURRENT*		COMPANY PROPOSED		MYPROPOS	SAL (RL)**	MY PROPOSA	L(AMORT)***
	Depreciation/	Annual	Depreciation/	Annual	Depreciation/	Annual	Depreciation/	Annual
	Amortization Rate	Expense	Amortization Rate	Expense	Amortization Rate	Expense	Amortization Rate	Expense
Acnt No.	(%)		(%)		(%)		(%)	
3031	8.3	\$176,500	6.7	\$141,767	6.7	\$141,782	6.7	\$141,7
3032	5.0	\$347,230	5.0	\$347,230	5.0	\$347,230	5.0	\$347,2
3642	2.0	\$717	2.0	\$717	2.0	\$715	2.0	\$7
3643	2.0	\$4,795	2.0	\$4,795	2.0	\$4,843	2.0	\$4,7
3645	2.0	\$718	2.0	\$718	2.0	\$716	2.0	\$7
3646	2.0	\$1,194,047	2.0	\$1,194,047	2.0	\$1,179,176	2.0	\$1,194,0
3743		\$0	1.3	\$148	2.3	\$253	1.3	\$1-
3750	3.8	\$10,406	2.9	\$7,832	3.2	\$8,839	2.9	\$7,8
3761	1.6	\$3,798,017	1.7	\$4,106,606	1.7	\$4,114,518	1.7	\$4,114,5
3762	2.0	\$2,865,602	2.2	\$3,080,522	2.3	\$3,306,463	2.3	\$3,306,4
3780	2.6	\$66,472	2.8	\$70,307	2.8	\$72,774	2.8	\$70,3
3790	2.0	\$354,924	2.2	\$390,416	2.1	\$373,812	2.2	\$390,4
3801	3.1	\$3,987,034	2.6	\$3,279,657	3.0	\$3,897,299	3.1	\$3,928,5
3802	2.5	\$409,469	3.8	\$614,204	3.3	\$540,061	3.8	\$614,2
3810	6.9	\$1,659,467	5.3	\$1,262,638	5.3	\$1,262,638	5.3	\$1,262,6
3812	9.7	\$413,883	5.0	\$213,342	5.0	\$213,342	5.0	\$213,3
3820	3.6	\$241,595	2.3	\$152,339	2.3	\$152,522	2.3	\$152,5
3821	10.3	\$26,595	2.3	\$5,861	2.3	\$5,868	2.3	\$5,8
3830	2.3	\$173,135	2.4	\$179,157	2.4	\$179,229	2.4	\$179,2
3840	3.4	\$70,226	2.1	\$43,994	2.3	\$47,460	2.1	\$43,9
3850	2.3	\$86,038	2.5	\$93,520	2.3	\$84,704	2.5	\$93,5
3870	4.4	\$122,496	2.9	\$79,622	2.7	\$73,945	2.9	\$79,5
3900	4.0	\$524,601	2.5	\$327,875	2.5	\$321,954	2.5	\$327,8
3910	6.7	\$2,428	7.1	\$2,588	7.1	\$2,588	7.1	\$2,5
3912	20.0	\$212,441	10.0	\$106,221	10.0	\$106,221	10.0	\$106,2
3913	6.7	\$85,799	5.0	\$64,029	5.0	\$64,029	5.0	\$64,0
3914	8.3	\$0	10.0	\$0	10.0	\$0	10.0	
3921	6.0	\$19,449	7.5	\$24,311	10.8	\$35,163	7.5	\$24,3
3922	6.6	\$553,927	6.7	\$559,746	5.2	\$436,110	6.7	\$559,5
3923	7.7	\$80,145	6.9	\$72,034	6.3	\$65,343	6.9	\$72,0
3924	13.4	\$23,382	5.0	\$8,725	1.8	\$3,161	4.8	\$8,3
3930	4.0	\$1,296	3.9	\$1,246	3.8	\$1,246	3.8	\$1,2
3940	6.7	\$64,681	6.7	\$64,360	6.7	\$65,224	6.7	\$65,2
3941	3.0	\$46,926	5.0	\$78,210	4.1	\$64,181	5.0	\$78,2
3950	5.0	\$0	5.0	\$0	5.0	\$0	5.0	
3960	6.5	\$18,093	6.0	\$16,701	6.5	\$18,148	6.0	\$16,7
3970	8.3	\$99,838	7.7	\$92,528	7.7	\$92,528	7.7	\$92,5
3980	5.0	\$25,277	5.9	\$29,738	5.9	\$29,738	5.9	\$29,7
nual Exp	enses	\$17,767,649		\$16,717,751		\$17,313,823		\$17,600,979
ear Amo	rtization of Res	erve Surplus		(\$9,622,190)				(\$3,380,11
nual Exp	enes over 2-Yea	ar Amortization Pe	riod	\$7,095,561				\$14,220,865

<sup>\*\*</sup>Represents Depreciation Rates and Annual Expense using Remaining Life technique to address calculated reserve surplus

<sup>\*\*\*</sup>Represents Depreciation Rates and Annual Expense using 2-year amortization to address calculated reserve surplus

#### BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for approval of 2025 | DOCKET NO. 20250035-GU depreciation study and for approval to amortize reserve imbalance, by Florida City Gas.

DATED: December 8, 2025

## **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that the Errata sheet and exhibits EAK-3 and EAK-4 of E. Andrew Kunkler on behalf of the staff of the Florida Public Service Commission was electronically filed with the Office of Commission Clerk, Florida Public Service Commission, and copies were furnished by electronic mail to the following on this 8th day of December, 2025

Miguel Bustos	Beth Keating
Manager Regulatory Affairs	Gunster Law Firm
Florida City Gas	215 South Monroe Street, Suite 601
208 Wildlight Avenue	Tallahassee, Florida 32301
Yule,Florida 32097	bkeating@gunster.com
mbustos@chpk.com	
Walt Trierweiler	
Charles Rehwinkel /	
Office of Public Counsel	
c/o The Florida Legislature	
111 W. Madison Street, Room 812	
Tallahassee, Florida 32399-1400	
Trierweiler.walt@leg.state.fl.us	
Rehwinkel.charles@leg.state.fl.us	

/s/ Timothy Sparks TIMOTHY SPARKS SENIOR ATTORNEY

FLORIDA PUBLIC SERVICE COMMISSION Gerald L. Gunter Building 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850 Telephone: (850) 413-6199 tsparks@psc.state fl.us