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June 13, 2023

BY E-PORTAL

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

Re: Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company - Fort Meade, and Florida Public Utilities Company - Indiantown Division.

Dear Mr. Teitzman:

Attached for filing, in accordance with Order No. PSC-2023-0103-FOF-GU, please find Florida Public Utilities Company's Report reflecting the entries or adjustments to the Company's annual report, rate of return reports, and books and records required by the Commission's order.

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

Sincerely,



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

MEK
cc:/(Service List)

Florida Public Utilities Company's Changes to the General Ledger, Surveillance Reports, and
Annual Report Implementing
Order No. 2023-0103-FOF-GU (as amended by Order No. 2023-0103A-FOF-GU)

GENERAL LEDGER

Commission-ordered adjustments to forecasted items did not result in adjustments to the general ledger.

The ordered depreciation rates have been entered into the fixed asset system and verified. Depreciation expense included in any filings for 2023 will include depreciation beginning 1/1/23.

The ordered depreciation imbalance adjustments have been entered into the fixed asset system and verified. The imbalances are being amortized over 5 years beginning 1/1/2023 at \$288,819 per year, as stipulated in issue 8, and any filings will include the amortization. Imbalance amortization of \$120,341.25 has been recorded thru May 2023. Please refer to Attachment 6,7, 8 FPU Depr 2.2023, included with this report, for the changes made in February 2023 to the fixed asset system.

GRIP balances netting to \$174,713,469 (\$195,899.860 to plant and \$21,186,391 to accumulated depreciation) were removed from the GRIP true-up schedule. The 376G and 380G accounts in the fixed asset system were transferred to the regular 3761 plastic mains and 3801 service accounts. Any remaining balances after the adjustment remain in the GRIP true-up schedules and 376G and 380G accounts. Please refer to Attachments 9 and 9a for the transfer in the fixed asset system.

FPUC has closed the actual remaining balance of \$4,765,014.92 at 12/31/2022 related to the old AEP program to plant in service. See Attachment 10a.

The 13-month average adjustment of (\$85,839) for intangible plant true-up of amortization/accumulated depreciation was recorded in the fixed asset system and general ledger at the actual end of period balance of (\$85,999.60). Please refer to Attachments 15a and 15b.

The storm damage accrual has been increased to \$10,000 a year or \$833.33 a month. See attachment 39 for the adjustment for January and the February accrual.

No allocation change between divisions will be needed for rate case expense since the books will be consolidated effective 3/1/2023 and the consolidated rate case expense of \$3,672,702 will be amortized over 5 years based on the Commission Order. See attachment 41 for the monthly amortization entry.

SURVEILLANCE REPORTS

All environmental working capital accounts will be removed from the rate of return reports since environmental costs will no longer be included in base rates, and as shown in MFR G-2 page 2 of 31, the amortization expense included in base rates was stopped in January 2023. See attachment 11 for the entries to remove the January amortization.

The “Unamortized Deferred Rate Case Expense” account will be removed from working capital in the rate of return reports starting in 2023.

Adjustment to remove half of the prepaid directors’ and officers’ (D & O) liability insurance as well as expense were made to working capital and the income statement in the rate of return reports beginning 2023. There will be no changes made to the general ledger or annual reports.

Actual costs will be used for all annual reports and rate of return reports. Actual SERP expense for the applicable time period is removed as an adjustment in the rate of return reports.

The actual cost of company sponsored events are removed from the rate of return reports beginning in 2023.

ANNUAL REPORTS

Depreciation rates were changed on 2/1/23 with an adjustment to correct expense back to 1/1/2023. In addition, the \$1,444,096 imbalance was recorded and is being amortized over 5-years retroactive to January 1, 2023. Rate of return and annual reports beginning in 2023 will be filed using actual amounts calculated at the revised depreciation rates.

Depreciation rates were changed in February with an adjustment to retroactively correct January 2023. Rate of return and annual reports beginning in 2023 will be filed using actual amounts using revised rates.

See also items under General Ledger above for depreciation adjustments.

Based on the Commission’s decision regarding consolidation, all reporting will made on a fully consolidated basis.

FPU Natural Gas Effect of Updated Rates and Change Imbalance

FERC	Depr Expense True-up for January	AARC/COR True-up for January	2023 Reserve Imbalance YTD Reversal of 1/2023	2023 Reserve Imbalance YTD True-up
1210	-	-	-	-
3010	-	-	-	-
3020	-	-	-	-
3030	-	-	-	-
3040	-	-	-	-
3050	-	-	-	-
3740	-	-	-	-
3741	(119.72)	-	-	-
3750	323.34	-	-	-
3761	(52,883.17)	2,993.38	-	-
3762	(11,506.19)	6,252.21	-	-
376G	(66,792.23)	3,780.68	-	-
3780	(3,532.52)	313.89	-	-
3790	(7,899.02)	919.03	-	-
3801	7,774.48	11,677.41	-	-
3802	(3,748.85)	(4,900.21)	-	-
380G	5,068.49	7,602.75	-	-
3810	2,142.01	-	-	-
3811	(3,913.93)	-	-	-
3820	(12,691.63)	2,428.86	-	-
3821	(262.42)	64.74	-	-
3830	(8,124.10)	-	-	-
3840	(615.05)	351.47	-	-
3850	(437.84)	-	-	-
3870	(2,690.86)	-	-	-
3890	-	-	-	-
3900	-	-	-	-
3910	-	-	(325.09)	(9,726.16)
3912	-	-	(17,701.92)	4,811.26
3913	-	-	(1,524.32)	17,957.46
3914	-	-	(1,442.09)	38,670.86
3921	(1,358.32)	-	-	-
3922	(14,027.22)	-	-	-
3923	-	-	-	-
3924	(94.53)	-	-	-
3930	-	-	15.25	(192.04)
3940	-	-	(1,132.92)	(6,903.16)
3950	-	-	-	-
3960	(897.33)	-	-	-
3970	-	-	294.26	3,209.14
3980	-	-	(699.49)	309.16
3990	-	-	-	-
Grand Total	(176,286.61)	31,484.21	(22,516.32)	48,136.52

Attachment 6, 7, 8 FPU Depr 2.2023

2023 Rates

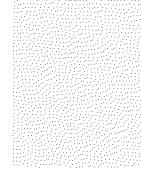
Depr Expense Rate	AARC/COR Rate	Combined Rate
-	0.0300	0.0300
-	0.0300	0.0300
-	-	-
-	-	-
-	-	-
0.0120	-	0.0120
0.0280	-	0.0280
0.0128	0.0032	0.0160
0.0150	0.0060	0.0210
0.0128	0.0032	0.0160
0.0246	0.0025	0.0270
0.0227	0.0023	0.0250
0.0192	0.0058	0.0250
0.0152	0.0198	0.0350
0.0192	0.0058	0.0250
0.0370	-	0.0370
0.0220	-	0.0220
0.0217	0.0043	0.0260
0.0183	0.0037	0.0220
0.0200	-	0.0200
0.0200	0.0040	0.0240
0.0200	-	0.0200
0.0300	-	0.0300
0.0230	-	0.0230
14 Year Amortization		
10 Year Amortization		
20 Year Amortization		
10 Year Amortization		
0.0570	-	0.0570
0.0560	-	0.0560
0.0820	-	0.0820
0.0190	-	0.0190
26 Year Amortization		
15 Year Amortization		
20 Year Amortization		
0.0400	-	0.0400
13 Year Amortization		
17 Year Amortization		
5 Year Amortization		

set of books	id	start month	end month	depr group id	al post mo yr	begin balance	depreciation base	FERC	depreciation rate	depreciation expense	end reserve	48,136.52	(176,286.61)	(4,524.45)							
												depr exp adjust	cost of removal	depr exp alloc adjust	-	Adj due to over depr amo	salvage returns	salvage cast	reserve credits		
1	#####	#####	#####	92	2/1/2023 0:00	-	1210	0	-	-	-	-	-	-	-	(58.32)	-	-			
1	#####	#####	#####	524	2/1/2023 0:00	-	1210	0	-	-	-	-	-	-	-	(35.33)	-	-			
1	#####	#####	#####	515	2/1/2023 0:00	23,328.06	23,328.06	3010	0.03	58.32	23,328.06	-	-	-	-	-	-	-			
1	#####	#####	#####	93	2/1/2023 0:00	14,132.29	14,132.29	3020	0.03	35.33	14,132.29	-	-	-	-	-	-	-			
1	#####	#####	#####	314	2/1/2023 0:00	-	3030	0	-	-	-	-	-	-	-	-	-	-			
1	#####	#####	#####	189	2/1/2023 0:00	-	3030	0	-	-	-	-	-	-	-	-	-	-			
1	#####	#####	#####	143	2/1/2023 0:00	-	3030	0	-	-	-	-	-	-	-	-	-	-			
1	#####	#####	#####	20216	2/1/2023 0:00	213,641.38	213,641.38	3030	0	-	127,641.78	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20262	2/1/2023 0:00	-	3030	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20030	2/1/2023 0:00	-	3030	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	144	2/1/2023 0:00	-	3040	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20217	2/1/2023 0:00	-	3040	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20265	2/1/2023 0:00	-	3040	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20039	2/1/2023 0:00	-	3040	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	422	2/1/2023 0:00	25,081.87	25,081.87	3050	0	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	145	2/1/2023 0:00	-	3050	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20218	2/1/2023 0:00	-	3050	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20264	2/1/2023 0:00	-	3050	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	200310	2/1/2023 0:00	-	3050	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	423	2/1/2023 0:00	212,190.55	212,190.55	3740	0	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	143	2/1/2023 0:00	-	3740	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20029	2/1/2023 0:00	44,421.79	44,421.79	3740	0	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	20265	2/1/2023 0:00	-	3740	0	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	200311	2/1/2023 0:00	120,186.26	120,186.26	3740	0	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	424	2/1/2023 0:00	-	3741	0.012	-	-	-	-	-	-	-	-	-	-	-		
1	919391	2/1/2023 0:00	20,500.00	20,500.00	3741	0.012	20.50	-	2,953.76	-	-	-	(73.46)	-	-	-	-	-	-		
1	#####	#####	#####	147	2/1/2023 0:00	-	3741	0.012	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	200220	2/1/2023 0:00	-	3741	0.012	-	-	59.17	-	-	-	-	-	-	-	-	-	
1	#####	#####	#####	20266	2/1/2023 0:00	-	3741	0.012	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	200312	2/1/2023 0:00	12,909.53	12,909.53	3741	0.012	12.91	10,424.30	-	-	(46.26)	-	-	-	-	-	-	
1	#####	#####	#####	425	2/1/2023 0:00	800,697.78	800,697.78	3750	0.028	1,868.76	278,444.43	-	-	200.22	-	-	-	-	-	-	
1	#####	#####	#####	145	2/1/2023 0:00	-	3750	0.028	-	-	-	-	-	-	-	-	-	-	-		
1	#####	#####	#####	200221	2/1/2023 0:00	470,966.51	470,966.51	3750	0.028	1,098.92	(182,179.66)	-	-	117.74	-	-	-	-	-	-	
1	#####	#####	#####	20267	2/1/2023 0:00	21,532.60	21,532.60	3750	0.028	50.24	1,145.48	-	-	5.38	-	-	(492.02)	-	-	-	
1	#####	#####	#####	200313	2/1/2023 0:00	210,664.89	210,664.89	3750	0.028	492.02	238,259.39	-	-	(16,539.98)	-	-	(97.62)	-	-	-	
1	#####	#####	#####	426	2/1/2023 0:00	37,474,327.44	37,474,327.44	3761	0.0128	39,972.62	9,484,908.59	-	-	(108.42)	(204.29)	-	-	-	-	-	
1	#####	#####	#####	190	2/1/2023 0:00	221,018.17	221,018.17	3761	0.0128	235.75	32,037.63	-	-	(4,044.36)	-	-	(51.31)	-	-	-	
1	#####	#####	#####	501	2/1/2023 0:00	465,507.38	465,507.38	3761	0.0128	496.54	149,825.16	-	-	(163.73)	-	-	(2,103.16)	-	-	-	
1	#####	#####	#####	149	2/1/2023 0:00	-	3761	0.0128	-	-	(0.01)	-	-	-	-	-	-	-	-	-	
1	#####	#####	#####	200222	2/1/2023 0:00	22,298,318.49	22,298,318.49	3761	0.0128	23,784.87	2,307,144.89	-	-	(9,837.73)	-	-	(3,357.99)	-	-	-	
1	#####	#####	#####	20268	2/1/2023 0:00	7,751,956.46	7,751,956.46	3761	0.0128	8,269.75	1,045,415.34	-	-	(930.47)	(22,845.56)	-	-	-	-	-	-
1	#####	#####	#####	200314	2/1/2023 0:00	52,080,059.85	52,080,059.85	3761	0.0128	55,552.06	15,558,442.91	-	-	(131,877.29)	(53,14.14)	-	-	-	-	-	-
1	#####	#####	#####	427	2/1/2023 0:00	22,160,678.74	22,160,678.74	3762	0.0128	27,701.10	6,776,049.66	-	-	(615.33)	-	-	(4,390.78)	-	-	-	
1	#####	#####	#####	191	2/1/2023 0:00	281,128.84	281,128.84	3762	0.0128	351.41	143,123.93	-	-	(7.916.26)	(1,403.80)	-	-	(2.19)	-	-	-
1	#####	#####	#####	502	2/1/2023 0:00	897,128.98	897,128.98	3762	0.0128	1,121.41	330,945.71	-	-	(8.92)	-	-	(2,103.16)	-	-	-	
1	#####	#####	#####	150	2/1/2023 0:00	-	3762	0.0128	-	-	(0.01)	-	-	-	-	-	-	-	-	-	
1	#####	#####	#####	200223	2/1/2023 0:00	7,692,060.37	7,692,060.37	3762	0.0128	9,618.80	1,177,719.06	-	-	(1,098.90)	-	-	(33.24)	-	-	-	
1	#####	#####	#####	20269	2/1/2023 0:00	2,897,814.46	2,897,814.46	3762	0.0128	3,622.27	337,360.25	-	-	(2,925.72)	4,080.04	-	-	(2,329.49)	-	-	-
1	#####	#####	#####	20315	2/1/2023 0:00	29,591,310.25	29,591,310.25	3762	0.0128	36,989.14	19,371,850.16	-	-	(22.57)	1,908.59	-	-	(4,336.27)	-	-	-
1	#####	#####	#####	429	2/1/2023 0:00	2,874,480.33	2,874,480.33	3780	0.02455	5,880.71	1,111,854.82	-	-	(167.92)	-	-	(340.78)	-	-	-	
1	#####	#####	#####	193	2/1/2023 0:00	1,068.80	1,068.80	3780	0.02455	2.19	1,068.80	-	-	(1,098.90)	-	-	(2,103.16)	-	-	-	
1	#####	#####	#####	503	2/1/2023 0:00	465,762.02	465,762.02	3780	0.02455	952.87	58,413.00	-	-	(615.33)	-	-	(4,390.78)	-	-	-	
1	#####	#####	#####	152	2/1/2023 0:00	-	3780	0.02455	-	-	-	-	-	-	-	-	-	-	-	-	
1	#####	#####	#####	20225	2/1/2023 0:00	841,004.60	841,004.60	3780	0.02455	1,720.56	65,139.70	-	-	(473.25)	-	-	(92.20)	-	-	-	
1	#####	#####	#####	20261	2/1/2023 0:00	-	3780	0.02455	-	-	-	-	-	-	-	-	-	-	-	-	
1	#####	#####	#####	20317	2/1/2023 0:00	646,799.56	646,799.56	3780	0.02455	1,323.24	362,922.51	-	-	(4,390.78)	-	-	(78.89)	-	-	-	
1	#####	#####	#####	430	2/1/2023 0:00	7,663,508.32	7,663,508.32	3790	0.02273	14,515.96	3,254,195.54	-	-	(24.52)	-	-	(4,390.78)	-	-	-	
1	#####	#####	#####	194	2/1/2023 0:00	162,952.05	162,952.05	3790	0.02273	308.66	32,620.84	-	-	(2,103.16)	-	-	(4,390.78)	-	-	-	
1	#####	#####	#####	504	2/1/2023 0:00	15,763.74	15,763.74	3790	0.02273	29.86	1,740.72	-	-	(1,098.90)	-	-	(2,103.16)	-	-	-	
1	#####	#####	#####	153	2/1/2023 0:00	-	3801	0.01923	-	-	-	-	-	-	-	-	-	-	-	-	
1	#####	#####	#####	200222	2/1/2023 0:00	1,942,099.16	1,942,099.16	3790	0.02273	3,678.66	279,126.73	-	-	(1,098.90)	-	-	(33.24)	-	-	-	
1	#####	#####	#####	20272	2/1/2023 0:00	58,747.72	58,747.72	3790	0.02273	11.28	13,222.52	-	-	(2,925.72)	4,080.04	-	(2,329.49)	-	-	-	
1	#####	#####	#####	200318	2/1/2023 0:00	4,116,926.97	4,116,926.97	3790	0.02273	7,798.15	2,182,000.84	-	-	(2,925.72)	4,080.04	-	(3,913.93)	-	-	-	
1	#####	#####	#####	431	2/1/2023 0:00	19,558,853.53	19,558,853.53	3801	0.01923	31,343.06	3,147,351.20	-	-	(22.57)	1,908.59	-	(4,390.78)	-	-	-	
1	#####	#####	#####	195	2/1/2023 0:00	83,272.05	83,272.05	3801	0.01923	133.44	25,929.36	-	-	(24.5							

1 #####	#####	200277	2/1/2023 0:00	710,042.83	710,042.83	3820	0.02167	1,282.22	70,016.61	-	(439.04)
1 #####	#####	200323	2/1/2023 0:00	9,575,105.02	9,575,105.02	3820	0.02167	17,291.05	2,763,187.28	-	(5,732.68)
1 #####	#####	437	2/1/2023 0:00	593,040.09	593,040.09	3821	0.01833	905.87	272,633.01	-	(262.42)
1 #####	#####	438	2/1/2023 0:00	2,170,036.11	2,170,036.11	3830	0.02	3,616.73	1,054,586.49	-	(2,322.35)
1 #####	#####	83083195	2/1/2023 0:00	-	-	3830	0.02	-	-	-	-
1 #####	#####	504	2/1/2023 0:00	20,315.96	20,315.96	3830	0.02	33.86	14,618.00	-	(22.01)
1 #####	#####	159	2/1/2023 0:00	-	-	3830	0.02	-	-	-	-
1 #####	#####	200234	2/1/2023 0:00	1,419,284.42	1,419,284.42	3830	0.02	2,365.47	218,482.03	-	(1,537.56)
1 #####	#####	200278	2/1/2023 0:00	353,168.88	353,168.88	3830	0.02	586.61	47,152.92	-	(382.60)
1 #####	#####	200324	2/1/2023 0:00	3,747,446.21	3,747,446.21	3830	0.02	6,245.74	1,528,302.47	-	(3,859.58)
1 #####	#####	439	2/1/2023 0:00	10,635.41	10,635.41	3840	0.02	17.73	361.48	-	(6.20)
1 #####	#####	200417	2/1/2023 0:00	-	-	3840	0.02	-	0.44	-	-
1 #####	#####	160	2/1/2023 0:00	-	-	3840	0.02	-	-	-	-
1 #####	#####	200233	2/1/2023 0:00	380,181.77	380,181.77	3840	0.02	633.64	101,426.66	-	(221.77)
1 #####	#####	200279	2/1/2023 0:00	-	-	3840	0.02	-	-	-	-
1 #####	#####	200325	2/1/2023 0:00	653,569.58	653,569.58	3840	0.02	1,105.95	574,215.46	-	(387.08)
1 #####	#####	440	2/1/2023 0:00	1,735,589.87	1,735,589.87	3850	0.02	2,892.82	1,167,169.56	-	(433.92)
1 #####	#####	200418	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-
1 #####	#####	503	2/1/2023 0:00	99,570.17	99,570.17	3850	0.02	165.95	99,570.17	-	(165.95)
1 #####	#####	161	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-
1 #####	#####	200234	2/1/2023 0:00	19,230.63	19,230.63	3850	0.02	32.05	2,075.96	-	(3.92)
1 #####	#####	200280	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-
1 #####	#####	200326	2/1/2023 0:00	45,147.72	45,147.72	3850	0.02	75.25	45,147.72	-	(75.25)
1 #####	#####	441	2/1/2023 0:00	1,143,126.80	1,143,126.80	3870	0.03	2,857.82	726,296.38	-	(952.60)
1 #####	#####	200200	2/1/2023 0:00	24,376.11	24,376.11	3870	0.03	60.94	24,376.11	-	(60.94)
1 #####	#####	163	2/1/2023 0:00	-	-	3870	0.03	-	-	-	-
1 #####	#####	200236	2/1/2023 0:00	829,320.92	829,320.92	3870	0.03	2,073.30	185,056.16	-	(691.10)
1 #####	#####	200282	2/1/2023 0:00	54,222.44	54,222.44	3870	0.03	135.81	11,688.68	-	(45.26)
1 #####	#####	200328	2/1/2023 0:00	1,203,678.38	1,203,678.38	3870	0.03	3,009.20	559,999.30	-	(1,001.90)
1 #####	#####	442	2/1/2023 0:00	39,834.00	39,834.00	3890	0	-	1,318.13	-	-
1 #####	#####	315	2/1/2023 0:00	596,857.97	596,857.97	3890	0	-	-	-	-
1 #####	#####	521	2/1/2023 0:00	-	-	3890	0	-	-	-	-
1 #####	#####	161	2/1/2023 0:00	-	-	3890	0	-	-	-	-
1 #####	#####	200237	2/1/2023 0:00	418,724.56	418,724.56	3890	0	-	-	-	-
1 #####	#####	200284	2/1/2023 0:00	-	-	3890	0	-	-	-	-
1 #####	#####	200329	2/1/2023 0:00	77,973.15	77,973.15	3890	0	-	-	-	-
1 #####	#####	444	2/1/2023 0:00	103,080.34	103,080.34	3900	0.023	197.57	(175,671.75)	-	-
1 #####	#####	316	2/1/2023 0:00	7,710,124.89	7,710,124.89	3900	0.023	14,777.74	585,332.41	-	(79.09)
1 #####	#####	165	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-
1 #####	#####	200239	2/1/2023 0:00	1,881,541.68	1,881,541.68	3900	0.023	3,606.29	692,701.32	-	(714.51)
1 #####	#####	200285	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-
1 #####	#####	200331	2/1/2023 0:00	340,732.20	340,732.20	3900	0.023	653.07	(37,097.81)	-	-
1 #####	#####	167	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-
1 #####	#####	446	2/1/2023 0:00	13,287.15	13,287.15	3910	0.07142857	79.09	396,553.63	-	-
1 #####	#####	317	2/1/2023 0:00	87,836.68	87,836.68	3910	0.07142857	522.84	(139,255.37)	-	-
1 #####	#####	169	2/1/2023 0:00	-	-	3910	0.07142857	-	11,712.80	(9,726.16)	-
1 #####	#####	200241	2/1/2023 0:00	213,910.37	213,910.37	3910	0.07142857	1,273.28	86,358.91	-	-
1 #####	#####	200287	2/1/2023 0:00	4,280.46	4,280.46	3910	0.07142857	25.48	1,868.99	-	-
1 #####	#####	200333	2/1/2023 0:00	757,189.17	757,189.17	3910	0.07142857	4,507.06	288,502.39	-	-
1 #####	#####	170	2/1/2023 0:00	-	-	3912	0.1	-	-	-	-
1 #####	#####	200242	2/1/2023 0:00	-	-	3912	0.1	-	1,192.03	-	-
1 #####	#####	200284	2/1/2023 0:00	-	-	3912	0.1	-	-	-	-
1 #####	#####	200334	2/1/2023 0:00	143,043.96	143,043.96	3912	0.1	1,192.03	79,016.51	-	-
1 #####	#####	447	2/1/2023 0:00	55,852.92	55,852.92	3912	0.1	465.27	(70,726.56)	-	-
1 #####	#####	314	2/1/2023 0:00	85,741.00	85,741.00	3912	0.1	714.51	244,753.81	-	-
1 #####	#####	200414	2/1/2023 0:00	-	-	3912	0.1	-	770.84	-	-
1 #####	#####	171	2/1/2023 0:00	-	-	3912	0.1	-	18,260.34	4,811.26	-
1 #####	#####	200243	2/1/2023 0:00	17,775.46	17,775.46	3912	0.1	148.13	(173,818.24)	-	-
1 #####	#####	200285	2/1/2023 0:00	-	-	3912	0.1	-	-	-	-
1 #####	#####	200335	2/1/2023 0:00	45,235.70	45,235.70	3912	0.1	376.96	(27,832.44)	-	(463.71)
1 #####	#####	448	2/1/2023 0:00	111,291.03	111,291.03	3913	0.05	463.71	112,987.68	-	-
1 #####	#####	319	2/1/2023 0:00	469,104.38	469,104.38	3913	0.05	1,954.60	(584,536.19)	-	-
1 #####	#####	201	2/1/2023 0:00	-	-	3913	0.05	-	(377.48)	-	-
1 #####	#####	511	2/1/2023 0:00	13,227.98	13,227.98	3913	0.05	55.12	3,659.51	-	-
1 #####	#####	172	2/1/2023 0:00	-	-	3913	0.05	-	38,051.90	17,957.46	-
1 #####	#####	200244	2/1/2023 0:00	16,485.56	16,485.56	3913	0.05	68.69	(52,753.04)	-	-
1 #####	#####	200293	2/1/2023 0:00	-	-	3913	0.05	-	-	-	-
1 #####	#####	200336	2/1/2023 0:00	1,251.45	1,251.45	3913	0.05	5.21	60,415.75	-	(5.21)
1 #####	#####	449	2/1/2023 0:00	793,047.77	793,047.77	3914	0.1	6,608.73	73,336.51	-	-
1 #####	#####	320	2/1/2023 0:00	932,207.70	932,207.70	3914	0.1	7,768.40	(19,836.08)	-	-
1 #####	#####	512	2/1/2023 0:00	60,973.21	60,973.21	3914	0.1	674.78	50,630.15	-	-
1 #####	#####	173	2/1/2023 0:00	-	-	3914	0.1	-	283,251.69	-	-
1 #####	#####	200245	2/1/2023 0:00	926.98	926.98	3914	0.1	7.72	34,754.08	-	(7.72)
1 #####	#####	200281	2/1/2023 0:00	529,098.39	529,098.39	3914	0.1	4,403.15	30,523.40	-	-
1 #####	#####	203331	2/1/2023 0:00	4,937,237.95	4,937,237.95	3914	0.1	41,143.65	2,672,630.45	-	(606.35)
1 #####	#####	176	2/1/2023 0:00	-	-	3922	0.056	-	-	-	-
1 #####	#####	200248	2/1/2023 0:00	41,817.20	41,817.20	3922	0.056	606.35	-	-	-
1 #####	#####	200295	2/1/2023 0:00	-	-	3922	0.056	-	-	-	-
1 #####	#####	203347	2/1/2023 0:00	-	-	3922	0.056	-	-	-	-
1 #####	#####	134	2/1/2023 0:00	-	-	3923	0.082	-	-	-	-
1 #####	#####	179	2/1/2023 0:00	-	-	3923	0.082	-	-	-	-
1 #####	#####	20251	2/1/2023 0:00	-	-	3923	0.082	-	-	-	-
1 #####	#####	200297	2/1/2023 0:00	-	-	3923	0.082	-	-	-	-
1 #####	#####	200343	2/1/2023 0:00	-	-	3923	0.082	-	-	-	-
1 #####	#####	203344	2/1/2023 0:00	-	-	3923	0.082	-	-	-	-
1 #####	#####	20204	2/1/2023 0:00	-	-	3921	0.057	-	-	-	-
1 #####	#####	135	2/1/2023 0:00	-	-	3921	0.057	-	-	-	-
1 #####	#####	452	2/1/2023 0:00	-	-	3921	0.057	-	(549.86)	-	-
1 #####	#####	321	2/1/2023 0:00	67,781.77	67,781.77	3921	0.057	321.96	33,888.89	-	(660.88)
1 #####	#####	136	2/1/2023 0:00	-	-	3921	0.057	-	-	-	-
1 #####	#####	177	2/1/2023 0:00	-	-	3921	0.057	-	-	-	-
1 #####	#####	200249	2/1/2023 0:00	21,441.17	21,441.17	3921	0.057	101.85	17,571.16	-	(209.05)

1	#####	#####	200285	2/1/2023 0:00	50,090.80	50,090.80	3921	0.057	237.93	9,918.02	-	-	(488.39)
1	#####	#####	200341	2/1/2023 0:00	-	-	3921	0.057	-	9,364.28	-	-	(200.82)
1	#####	#####	451	2/1/2023 0:00	86,068.93	86,068.93	3922	0.056	401.65	(12,827.53)	-	-	(200.82)
1	#####	#####	453	2/1/2023 0:00	851,539.17	851,539.17	3922	0.056	3,973.85	462,736.32	-	39,730.88	(1,773.17)
1	#####	#####	322	2/1/2023 0:00	539,773.25	539,773.25	3922	0.056	2,518.94	78,112.77	-	-	(1,259.47)
1	#####	#####	514	2/1/2023 0:00	-	-	3922	0.056	-	-	-	-	-
1	#####	#####	137	2/1/2023 0:00	-	-	3922	0.056	-	-	-	-	-
1	#####	#####	178	2/1/2023 0:00	-	-	3922	0.056	-	-	-	-	-
1	#####	#####	200258	2/1/2023 0:00	1,588,199.45	1,588,199.45	3922	0.056	7,411.50	264,819.49	-	12,278.22	(3,551.13)
1	#####	#####	200298	2/1/2023 0:00	290,770.62	290,770.62	3922	0.056	1,356.93	141,795.37	-	-	(678.46)
1	#####	#####	200342	2/1/2023 0:00	2,813,215.66	2,813,215.66	3922	0.056	13,128.34	1,428,630.11	-	-	(6,564.17)
1	#####	#####	454	2/1/2023 0:00	6,901.59	6,901.59	3924	0.019	10.93	(2,878.58)	-	-	(10.93)
1	#####	#####	139	2/1/2023 0:00	-	-	3924	0.019	-	-	-	-	-
1	#####	#####	181	2/1/2023 0:00	-	-	3924	0.019	-	-	-	-	-
1	#####	#####	200252	2/1/2023 0:00	13,509.80	13,509.80	3924	0.019	21.39	2,874.23	-	-	(43.91)
1	#####	#####	200298	2/1/2023 0:00	-	-	3924	0.019	-	-	-	-	-
1	#####	#####	200344	2/1/2023 0:00	15,575.55	15,575.55	3924	0.019	24.66	12,010.19	-	-	(50.62)
1	#####	#####	140	2/1/2023 0:00	-	-	3930	0.0384615	-	-	-	-	-
1	#####	#####	181	2/1/2023 0:00	-	-	3930	0.0384615	-	(619.04)	(192.04)	-	-
1	#####	#####	200253	2/1/2023 0:00	5,773.36	5,773.36	3930	0.0384615	18.50	1,019.56	-	-	-
1	#####	#####	200289	2/1/2023 0:00	-	-	3930	0.0384615	-	-	-	-	-
1	#####	#####	200345	2/1/2023 0:00	23,684.70	23,684.70	3930	0.0384615	75.91	14,404.44	-	-	-
1	#####	#####	455	2/1/2023 0:00	343,852.75	343,852.75	3940	0.0566667	1,910.29	197,913.02	-	-	-
1	#####	#####	141	2/1/2023 0:00	13,438.12	13,438.12	3940	0.0566667	74.66	11,689.09	-	-	-
1	#####	#####	181	2/1/2023 0:00	-	-	3940	0.0566667	-	20,074.84	(6,903.16)	-	-
1	#####	#####	200254	2/1/2023 0:00	223,591.56	223,591.56	3940	0.0566667	1,242.18	4,426.88	-	-	-
1	#####	#####	200302	2/1/2023 0:00	219,195.07	219,195.07	3940	0.0566667	1,217.75	89,118.60	-	-	-
1	#####	#####	200344	2/1/2023 0:00	389,911.76	389,911.76	3940	0.0566667	2,165.18	328,333.27	-	-	-
1	#####	#####	181	2/1/2023 0:00	-	-	3950	0.05	-	-	-	-	-
1	#####	#####	200255	2/1/2023 0:00	-	-	3950	0.05	-	-	-	-	-
1	#####	#####	200302	2/1/2023 0:00	-	-	3950	0.05	-	-	-	-	-
1	#####	#####	200347	2/1/2023 0:00	-	-	3950	0.05	-	-	-	-	(1,419.00)
1	#####	#####	456	2/1/2023 0:00	425,700.00	425,700.00	3960	0.04	1,419.00	536,178.09	-	-	(53.45)
1	#####	#####	142	2/1/2023 0:00	58,312.73	58,312.73	3960	0.04	194.38	28,013.74	-	-	(325.47)
1	#####	#####	184	2/1/2023 0:00	-	-	3960	0.04	-	-	-	-	(87.21)
1	#####	#####	200285	2/1/2023 0:00	355,061.15	355,061.15	3960	0.04	1,183.54	124,762.35	-	-	(431.20)
1	#####	#####	200302	2/1/2023 0:00	95,135.76	95,135.76	3960	0.04	317.12	23,168.80	-	-	-
1	#####	#####	200348	2/1/2023 0:00	470,405.09	470,405.09	3960	0.04	1,568.02	293,813.65	-	-	-
1	#####	#####	457	2/1/2023 0:00	582,695.85	582,695.85	3970	0.07692308	3,735.24	144,372.03	-	-	-
1	#####	#####	323	2/1/2023 0:00	648,524.42	648,524.42	3970	0.07692308	4,157.21	274,264.24	-	-	-
1	#####	#####	185	2/1/2023 0:00	-	-	3970	0.07692308	-	89,840.86	3,209.14	-	-
1	#####	#####	200257	2/1/2023 0:00	259,283.83	259,283.83	3970	0.07692308	1,662.08	4,906.57	-	-	-
1	#####	#####	200303	2/1/2023 0:00	23,978.06	23,978.06	3970	0.07692308	153.71	6,698.50	-	-	-
1	#####	#####	200344	2/1/2023 0:00	861,602.45	861,602.45	3970	0.07692308	5,523.09	434,075.16	-	-	-
1	#####	#####	458	2/1/2023 0:00	-	-	3970	0.07692308	-	-	-	-	-
1	#####	#####	186	2/1/2023 0:00	-	-	3970	0.07692308	-	-	-	-	-
1	#####	#####	200258	2/1/2023 0:00	-	-	3970	0.07692308	-	-	-	-	-
1	#####	#####	200304	2/1/2023 0:00	-	-	3970	0.07692308	-	-	-	-	-
1	#####	#####	200350	2/1/2023 0:00	-	-	3970	0.07692308	-	-	-	-	-
1	#####	#####	459	2/1/2023 0:00	42,473.92	42,473.92	3980	0.05682353	209.21	17,292.19	-	-	-
1	#####	#####	324	2/1/2023 0:00	46,384.15	46,384.15	3980	0.05682353	227.37	13,056.79	-	-	-
1	#####	#####	524	2/1/2023 0:00	13,647.24	13,647.24	3980	0.05682353	66.90	12,999.10	-	-	-
1	#####	#####	187	2/1/2023 0:00	-	-	3980	0.05682353	-	2,087.16	309.16	-	-
1	#####	#####	200259	2/1/2023 0:00	258,040.36	258,040.36	3980	0.05682353	1,254.90	12,515.22	-	-	-
1	#####	#####	200306	2/1/2023 0:00	-	-	3980	0.05682353	-	-	-	-	-
1	#####	#####	200351	2/1/2023 0:00	124,356.76	124,356.76	3980	0.05682353	609.59	123,073.04	-	-	-
1	#####	#####	325	2/1/2023 0:00	-	-	3990	0.2	-	-	-	-	-
1	#####	#####	428	2/1/2023 0:00	38,344,891.20	38,344,891.20	376G	0.0128	40,901.22	4,497,229.46	-	-	(16,935.66)
1	#####	#####	192	2/1/2023 0:00	-	-	376G	0.0128	-	-	-	-	-
1	#####	#####	151	2/1/2023 0:00	-	-	376G	0.0128	-	-	-	-	-
1	#####	#####	200224	2/1/2023 0:00	3,522,727.11	3,522,727.11	376G	0.0128	3,757.58	342,030.89	-	-	(1,555.87)
1	#####	#####	200270	2/1/2023 0:00	-	-	376G	0.0128	-	-	-	-	-
1	#####	#####	200316	2/1/2023 0:00	109,351,027.92	109,351,027.92	376G	0.0128	116,641.10	11,490,661.63	-	-	(48,300.70)
1	#####	#####	433	2/1/2023 0:00	3,818,795.83	3,818,795.83	380G	0.01923	6,119.82	411,972.18	-	-	381.88
1	#####	#####	197	2/1/2023 0:00	253,934.16	253,934.16	380G	0.01923	405.93	26,797.14	-	-	25.39
1	#####	#####	156	2/1/2023 0:00	-	-	380G	0.01923	-	-	-	-	-
1	#####	#####	200224	2/1/2023 0:00	7,159,293.11	7,159,293.11	380G	0.01923	11,472.77	560,149.05	-	-	715.93
1	#####	#####	200275	2/1/2023 0:00	-	-	380G	0.01923	-	-	-	-	-
1	#####	#####	200321	2/1/2023 0:00	39,611,299.19	39,611,299.19	380G	0.01923	63,477.11	3,695,930.76	-	-	3,945.29
1	#####	#####	162	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-	-
1	#####	#####	200235	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-	-
1	#####	#####	200281	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-	-
1	#####	#####	200327	2/1/2023 0:00	-	-	3850	0.02	-	-	-	-	-
1	#####	#####	443	2/1/2023 0:00	16,463.04	16,463.04	3890	0	-	-	-	-	-
1	#####	#####	521	2/1/2023 0:00	1,265.39	1,265.39	3890	0	-	-	-	-	-
1	#####	#####	165	2/1/2023 0:00	-	-	3890	0	-	-	-	-	-
1	#####	#####	200286	2/1/2023 0:00	-	-	3890	0	-	-	-	-	-
1	#####	#####	200288	2/1/2023 0:00	238,080.94	238,080.94	3890	0	-	-	-	-	-
1	#####	#####	200334	2/1/2023 0:00	1,616.45	1,616.45	3890	0.023	99.92	10,198.28	-	-	-
1	#####	#####	445	2/1/2023 0:00	52,132.36	52,132.36	3900	0.023	7.69	806.46	-	-	-
1	#####	#####	510	2/1/2023 0:00	4,010.19	4,010.19	3900	0.023	-	-	-	-	-
1	#####	#####	168	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-	-
1	#####	#####	200244	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-	-
1	#####	#####	200286	2/1/2023 0:00	753,913.87	753,913.87	3900	0.023	1,445.00	147,422.00	-	-	-
1	#####	#####	200332	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-	-
1	#####	#####	200281	2/1/2023 0:00	-	-	3900	0.023	-	-	-	-	-
1	#####	#####	200419	2/1/2023 0:00	-	-	3910	0.07142857	-	-	-	-	-
1	#####	#####	513	2/1/2023 0:00	37								

1	#####	#####	450	2/1/2023 0:00	188,562.35	188,562.35	3914	0.1	1,571.35	150,891.62	-	-	-
1	#####	#####	202	2/1/2023 0:00	4,541.75	4,541.75	3914	0.1	37.65	1,523.41	-	-	-
1	#####	#####	134	2/1/2023 0:00	1,331.90	1,331.90	3914	0.1	11.10	568.40	-	-	-
1	#####	#####	175	2/1/2023 0:00	-	-	3914	0.1	-	-	-	-	-
1	#####	#####	200247	2/1/2023 0:00	-	-	3914	0.1	-	2,256.73	-	-	-
1	#####	#####	200293	2/1/2023 0:00	-	-	3914	0.1	-	-	-	-	-
1	#####	#####	200339	2/1/2023 0:00	270,807.74	270,807.74	3914	0.1	2,256.73	124,996.45	-	-	-
1	#####	#####	460	2/1/2023 0:00	19,074.70	19,074.70	3980	0.05682353	93.50	14,137.48	-	-	-
1	#####	#####	188	2/1/2023 0:00	-	-	3980	0.05682353	-	13,176.24	-	-	-
1	#####	#####	200268	2/1/2023 0:00	-	-	3980	0.05682353	-	-	-	-	-
1	#####	#####	200306	2/1/2023 0:00	69,025.45	69,025.45	3980	0.05682353	338.36	37,950.28	-	-	-
1	#####	#####	200352	2/1/2023 0:00	-	-	3980	0.05682353	-	-	-	-	-



(42,092.52)	42,092.52	(22,516.32)	reserve tran out	reserve tran in	reserve adjustments	reserve retirements	description	depr summary	ic description	description	current net salvage	amort	retirements	description	cor expense
-	-	-	-	-	-	-	-FC-1210-Plant Non-Utility Prop-Oth	4 Common Intangible Plant	121-Plant Non-Utility Prop	-	-	-	Florida Public Utilities Parent	-	
-	-	-	-	-	-	-	-FC-1210-Plant Non-Utility Prop-land	5 Common Land&Land Rights	121-Plant Non-Utility Prop	-	-	-	Florida Public Utilities Parent	-	
-	-	-	-	-	-	-	-CF-3010-Organization	4 Common Intangible Plant	301-Organization	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-CF-3020-Franchise & Consents	18 Nat Gas Intangible Plant	302-Franchises and Consents	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-FC-3030-Misc Intangible Plant	4 Common Intangible Plant	303-Miscellaneous Intangible Plant	-	-	-	Florida Public Utilities Parent	-	
-	-	-	-	-	-	-	-FT-3030-Misc Intang Plant	18 Nat Gas Intangible Plant	303-Miscellaneous Intangible Plant	-	-	-	FPU Ft Meade	-	
-	-	-	-	-	-	-	-FN-3030-Misc Intang Plant-FNCF	18 Nat Gas Intangible Plant	303-Miscellaneous Intangible Plant	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3030-Misc Intang Plant-FNFB	18 Nat Gas Intangible Plant	303-Miscellaneous Intangible Plant	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3030-Misc Intang Plant-FNSF	18 Nat Gas Intangible Plant	303-Miscellaneous Intangible Plant	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3040-Land & Land Rights	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3040-Land & Land Rights-FNCF	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3040-Land & Land Rights-FNFB	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3040-Land & Land Rights-FNSF	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-CF-3050-Struc&Imp	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3050-Struc&Imp	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3050-Struc&Imp-FNCF	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3050-Struc&Imp-FNFB	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3050-Struc&Imp-FNSF	14 Manufactured Gas Production Plant	304-G-Land and Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-CF-3740-Land & Land Rights	15 Nat Gas Distribution Plant	374-Land - Distribution	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-FN-3740-Land & Land Rights	15 Nat Gas Distribution Plant	374-Land - Distribution	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3740-Land & Land Rights-FNCF	15 Nat Gas Distribution Plant	374-Land - Distribution	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3740-Land & Land Rights-FNFB	15 Nat Gas Distribution Plant	374-Land - Distribution	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3740-Land & Land Rights-FNSF	15 Nat Gas Distribution Plant	374-Land - Distribution	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-OF-3741-Land Rights	15 Nat Gas Distribution Plant	3741-Land Rights	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-FI-3741-Land & Land Rights	15 Nat Gas Distribution Plant	3741-Land Rights	-	-	-	FPU Indiantown	-	
-	-	-	-	-	-	-	-FN-3741-Land Rights	16 Not Gas Distribution Plant	37411-Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3741-Land Rights-FNCF	15 Nat Gas Distribution Plant	3741-Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3741-Land Rights-FNFB	15 Nat Gas Distribution Plant	3741-Land Rights	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3741-Land Rights-FNSF	15 Nat Gas Distribution Plant	3741-Land Rights	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-CF-3750-Struc&Imp	15 Nat Gas Distribution Plant	375-Structures and Improvements	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3750-Struc&Imp	15 Nat Gas Distribution Plant	375-Structures and Improvements	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3750-Struc&Imp-FNCF	15 Nat Gas Distribution Plant	375-Structures and Improvements	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3750-Struc&Imp-FNFB	15 Nat Gas Distribution Plant	375-Structures and Improvements	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3750-Struc&Imp-FNSF	15 Nat Gas Distribution Plant	375-Structures and Improvements	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-CF-3761-Mains PL	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	Central Florida Gas	9,993.15	
-	-	-	-	-	-	-	-FT-3761-Mains PL	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	FPU Ft Meade	58.94	
-	-	-	-	-	-	-	-FI-3761-Mains PL	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	FPU Indiantown	124.14	
-	-	-	-	-	-	-	-FN-3761-Mains PL	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3761-Mains PL-FNCF	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	FPU Natural Gas	5,946.22	
-	-	-	-	-	-	-	-FN-3761-Mains PL-FNFB	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	FPU Natural Gas	2,067.19	
-	-	-	-	-	-	-	-FN-3761-Mains PL-FNSF	15 Nat Gas Distribution Plant	3761-Mains - Plastic	-	-	-	FPU Natural Gas	13,888.02	
-	-	-	-	-	-	-	-CF-3762-Mains ST	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	Central Florida Gas	11,080.44	
-	-	-	-	-	-	-	-FT-3762-Mains ST	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	FPU Ft Meade	140.56	
-	-	-	-	-	-	-	-FI-3762-Mains ST	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	FPU Indiantown	448.56	
-	-	-	-	-	-	-	-FN-3762-Mains ST	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	FPU Natural Gas	3,846.03	
-	-	-	-	-	-	-	-FN-3762-Mains ST-FNCF	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	FPU Natural Gas	1,448.91	
-	-	-	-	-	-	-	-FN-3762-Mains ST-FNFB	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	FPU Natural Gas	14,795.66	
-	-	-	-	-	-	-	-FN-3762-Mains ST-FNSF	15 Nat Gas Distribution Plant	3762-Mains - Other	-	-	-	Central Florida Gas	585.87	
-	-	-	-	-	-	-	-OF-3780-M&R Stat Eq-Gen	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Ft Meade	0.22	
-	-	-	-	-	-	-	-FT-3780-M&R Stat Eq-Gen	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Indiantown	95.09	
-	-	-	-	-	-	-	-FI-3780-M&R Stat Eq-Gen	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3780-M&R Stat Eq-Gen	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3780-M&R Stat Eq-Gen-FNCF	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	171.71	
-	-	-	-	-	-	-	-FN-3780-M&R Stat Eq-Gen-FNFB	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3780-M&R Stat Eq-Gen-FNSF	15 Nat Gas Distribution Plant	378-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	132.05	
-	-	-	-	-	-	-	-CF-3790-M&R Stat Eq-CGate	15 Nat Gas Distribution Plant	379-M&R Stat Equip-Gen	-	-	-	Central Florida Gas	1,449.68	
-	-	-	-	-	-	-	-FT-3790-M&R Stat Eq-CGate	15 Nat Gas Distribution Plant	379-M&R Stat Equip-Gen	-	-	-	FPU Ft Meade	30.53	
-	-	-	-	-	-	-	-FI-3790-M&R Stat Eq-CGate	15 Nat Gas Distribution Plant	379-M&R Stat Equip-Gen	-	-	-	FPU Indiantown	2.98	
-	-	-	-	-	-	-	-FN-3790-M&R Stat Eq-CGate-FNCF	15 Nat Gas Distribution Plant	379-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3790-M&R Stat Eq-CGate-FNFB	15 Nat Gas Distribution Plant	379-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	357.38	
-	-	-	-	-	-	-	-FN-3790-M&R Stat Eq-CGate-FNSF	15 Nat Gas Distribution Plant	379-M&R Stat Equip-Gen	-	-	-	FPU Natural Gas	11.11	
-	-	-	-	-	-	-	-OF-3801-Services PL	15 Nat Gas Distribution Plant	3801-Services - Plastic	-	-	-	Central Florida Gas	778.79	
-	-	-	-	-	-	-	-FT-3801-Services PL	15 Nat Gas Distribution Plant	3801-Services - Plastic	-	-	-	FPU Ft Meade	9,404.55	
-	-	-	-	-	-	-	-FI-3801-Services PL	15 Nat Gas Distribution Plant	3801-Services - Plastic	-	-	-	FPU Indiantown	50.38	
-	-	-	-	-	-	-	-FN-3801-Services PL	15 Nat Gas Distribution Plant	3801-Services - Plastic	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3801-Services PL-FNCF	15 Nat Gas Distribution Plant	3801-Services - Plastic	-	-	-	FPU Natural Gas	7,059.45	
-	-	-	-	-	-	-	-FN-3802-Services ST	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3802-Services ST-FNFB	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Natural Gas	1,481.66	
-	-	-	-	-	-	-	-FN-3802-Services ST-FNSF	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Natural Gas	19,870.45	
-	-	-	-	-	-	-	-CF-3802-Services ST	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	Central Florida Gas	102.52	
-	-	-	-	-	-	-	-FT-3802-Services ST	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Ft Meade	102.52	
-	-	-	-	-	-	-	-FN-3802-Services ST-FNCF	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3802-Services ST-FNFB	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3802-Services ST-FNSF	15 Nat Gas Distribution Plant	3802-Services - Other	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-CF-3810-Meters	15 Nat Gas Distribution Plant	381-Meters	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-FT-3810-Meters	15 Nat Gas Distribution Plant	381-Meters	-	-	-	FPU Ft Meade	-	
-	-	-	-	-	-	-	-FI-3810-Meters	15 Nat Gas Distribution Plant	381-Meters	-	-	-	FPU Indiantown	-	
-	-	-	-	-	-	-	-FN-3810-Meters	15 Nat Gas Distribution Plant	381-Meters	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3810-Meters-FNCF	15 Nat Gas Distribution Plant	381-Meters	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3810-Meters-FNFB	15 Nat Gas Distribution Plant	381-Meters	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3810-Meters-FNSF	15 Nat Gas Distribution Plant	381-Meters	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-CF-3811-Meters-MTU/DCU	15 Nat Gas Distribution Plant	381-Meters	-	-	-	Central Florida Gas	-	
-	-	-	-	-	-	-	-FT-3820-Meter Installs	15 Nat Gas Distribution Plant	382-Meter Installations	-	-	-	Central Florida Gas	2,178.12	
-	-	-	-	-	-	-	-FI-3820-Meter Installs	15 Nat Gas Distribution Plant	382-Meter Installations	-	-	-	FPU Ft Meade	23.56	
-	-	-	-	-	-	-	-FN-3820-Meter Installs	15 Nat Gas Distribution Plant	382-Meter Installations	-	-	-	FPU Indiantown	89.59	
-	-	-	-	-	-	-	-FN-3820-Meter Installs	15 Nat Gas Distribution Plant	382-Meter Installations	-	-	-	FPU Natural Gas	-	
-	-	-	-	-	-	-	-FN-3820-Meter Installs-FNCF	15 Nat Gas Distribution Plant	382-Meter Installations	-	-	-	FPU Natural Gas	1,523.92	

-	-	(1,337.17)	-	CF-391S-Alloc Sys Software	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	Central Florida Gas
-	-	(5.75)	-	FT-391S-Alloc Sys Software	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	FPU Ft Meade
-	-	-	-	FI-391S-Alloc Sys Software	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	FPU Indianlawn
-	-	-	-	FN-391S-Alloc Sys Software	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	FPU Natural Gas
-	-	-	-	FN-391S-Alloc Sys Software-FNCF	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	FPU Natural Gas
-	-	-	-	FN-391S-Alloc Sys Software-FNFB	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	FPU Natural Gas
-	-	-	-	FN-391S-Alloc Sys Software-FNSF	16 Nat Gas General Plant	391-Office Furniture and Equipment	-	-	FPU Natural Gas
-	-	(130.17)	-	CF-398A-Alloc Misc Equip	16 Nat Gas General Plant	398-Miscellaneous Equipment	-	-	Central Florida Gas
-	-	(470.56)	-	FN-398A-Alloc Misc Equip	16 Nat Gas General Plant	398-Miscellaneous Equipment	-	-	FPU Natural Gas
-	-	-	-	FN-398A-Alloc Misc Equip-FNCF	16 Nat Gas General Plant	398-Miscellaneous Equipment	-	-	FPU Natural Gas
-	-	-	-	FN-398A-Alloc Misc Equip-FNFB	16 Nat Gas General Plant	398-Miscellaneous Equipment	-	-	FPU Natural Gas
-	-	-	-	FN-398A-Alloc Misc Equip-FNSF	16 Nat Gas General Plant	398-Miscellaneous Equipment	-	-	FPU Natural Gas

					212,836.07	983540.1 Total Expense Feb	
cor end	reserve	cost of removal	rate	salvaqe base	cor exp alloc adjust	total cor expense	total life expense
-	-	0	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	23,328.06	-	-	-	-	-
-	-	14,132.29	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	213,641.38	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	25,081.87	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	212,190.55	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	44,421.79	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	120,186.26	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	20,500.00	-	-	(52.96)	-	-
-	-	0	-	-	-	-	-
-	-	0	-	-	-	-	-
-	-	12,909.53	-	-	(33.35)	-	-
15,724.92	-	0	800,897.78	-	-	2,068.98	-
-	-	0	-	-	-	-	-
-	-	0	470,966.51	-	-	1,216.66	-
-	-	0	21,532.60	-	-	55.62	-
-	-	0	210,864.89	-	-	-	-
2,729,938.26	0.0032	37,474,227.44	936.22	10,929.37	23,432.64	-	-
(7,683.31)	0.0032	221,018.17	5.53	64.47	138.13	-	-
53,282.96	0.0032	465,507.38	11.56	135.70	292.25	-	-
0.05	0.0032	-	-	-	-	-	-
217,365.42	0.0032	22,298,318.49	556.85	6,503.07	13,947.14	-	-
159,188.73	0.0032	7,751,856.46	190.08	2,257.27	4,910.76	-	-
1,620,121.00	0.0032	52,080,058.85	1,293.14	15,181.16	32,705.50	-	-
(215,588.91)	0.0032	22,160,878.74	2,197.62	13,278.06	23,656.74	-	-
27,804.45	0.0032	281,128.84	27.87	168.43	300.10	-	-
110,007.24	0.0032	897,128.98	88.96	537.52	957.68	-	-
(0.03)	0.0032	0.006	-	-	-	-	-
207,700.03	0.0032	7,692,060.37	762.80	4,608.83	8,211.28	-	-
95,192.79	0.0032	2,897,814.46	287.37	1,736.28	3,093.42	-	-
819,983.27	0.0032	29,591,310.25	2,857.59	17,683.25	31,675.00	-	-
(6,568.53)	0.00245	2,874,480.33	166.84	773.71	3,777.55	-	-
5.24	0.00245	1,068.80	0.07	0.29	-	-	-
(3,001.95)	0.00245	465,762.02	30.27	125.36	612.09	-	-
-	0.00245	-	-	-	-	-	-
(11,446.88)	0.00245	841,004.60	54.67	226.38	1,105.23	-	-
-	0.00245	-	-	-	-	-	-
5,542.27	0.00245	646,799.56	42.04	174.09	849.99	-	-
169,637.20	0.00227	7,663,508.32	504.51	1,954.19	10,179.69	-	-
(13,564.89)	0.00227	162,952.05	10.73	41.56	216.46	-	-
(734.00)	0.00227	15,763.74	1.04	4.02	20.94	-	-
-	0.00227	-	-	-	-	-	-
1,748.12	0.00227	1,942,099.16	127.85	495.23	2,579.76	-	-
648.98	0.00227	58,747.62	3.86	14.97	78.04	-	-
(44,986.01)	0.00227	4,116,926.97	271.04	1,049.83	5,468.66	-	-
1,077,333.23	0.00577	19,558,853.53	2,862.88	12,267.43	33,251.65	-	-
(13,337.42)	0.00577	83,272.05	11.14	51.22	140.90	-	-
13,625.20	0.00577	104,784.59	15.71	66.06	-	-	-
(0.01)	0.00577	-	-	-	-	-	-
54,098.16	0.00577	14,702,501.19	2,205.37	9,274.82	25,031.01	-	-
51,160.60	0.00577	3,081,442.24	462.22	1,943.88	5,246.15	-	-
(262,872.68)	0.00577	41,325,025.85	6,120.05	25,990.50	70,303.39	-	-
17,956.96	0.01978	62,197.80	(162.39)	(59.87)	-	-	-
(22,802.72)	0.01978	62,196.23	(162.39)	(59.87)	-	-	-
-	0.01978	-	-	-	-	-	-
143,921.51	0.01978	671,288.85	(1,752.62)	(646.11)	(584.58)	-	-
-	0.01978	-	-	-	-	-	-
1,156,450.48	0.01978	1,108,921.92	(2,822.81)	(994.94)	(906.37)	-	-
(48,685.20)	0	7,680,449.78	-	-	24,318.00	-	-
(1,117.29)	0	149,768.95	-	-	474.27	-	-
(187.38)	0	294,203.84	-	-	931.65	-	-
-	0	-	-	-	-	-	-
(65,115.91)	0	3,541,441.33	-	-	11,211.27	-	-
(16,331.70)	0	839,945.17	-	-	2,659.32	-	-
(218,444.39)	0	13,760,456.80	-	-	43,535.16	-	-
-	0	2,236,535.50	-	-	185.39	-	-
62,185.03	0.00433	6,036,358.77	710.88	2,889.00	7,186.07	-	-
(18,704.16)	0.00433	65,286.70	7.73	31.29	77.53	-	-
4,974.79	0.00433	248,287.37	29.38	118.97	294.85	-	-
-	0.00433	-	-	-	-	-	-
48,398.35	0.00433	4,223,329.74	499.76	2,023.68	5,015.20	-	-

-	0	50,090.80	-	-	(250.46)
-	0	86,066.93	-	-	200.83
39,730.89	0	851,539.17	-	-	2,200.68
-	0	539,773.25	-	-	1,259.47
-	0	-	-	-	-
-	0	-	-	-	-
35,050.85	0	1,588,199.45	-	-	3,860.47
9,816.59	0	290,770.62	-	-	678.47
72,222.03	0	2,813,215.66	-	-	6,554.17
-	0	6,901.59	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
13,509.80	0	-	-	-	(22.52)
-	0	-	-	-	(25.96)
-	0	15,575.55	-	-	-
-	0	-	-	-	(192.04)
-	0	5,773.36	-	-	16.50
-	0	-	-	-	75.91
-	0	23,584.70	-	-	1,910.29
-	0	343,852.75	-	-	74.66
-	0	13,438.12	-	-	(6,903.16)
-	0	223,591.56	-	-	1,242.18
-	0	219,195.07	-	-	1,217.75
-	0	389,811.76	-	-	2,166.18
-	0	-	-	-	-
-	0	-	-	-	-
425,700.00	0	-	-	-	-
-	0	58,312.73	-	-	140.93
-	0	-	-	-	-
-	0	355,061.15	-	-	858.07
-	0	95,135.76	-	-	229.91
-	0	470,405.09	-	-	1,136.82
-	0	582,696.85	-	-	3,735.24
-	0	648,524.42	-	-	4,157.21
-	0	-	-	-	3,209.14
-	0	259,283.83	-	-	1,562.08
-	0	23,976.06	-	-	153.71
-	0	861,602.45	-	-	5,523.09
-	0	-	-	-	-
-	0	-	-	-	-
42,473.92	0	-	-	-	208.21
-	0	46,384.15	-	-	227.37
-	0	13,647.24	-	-	66.90
-	0	-	-	-	309.16
-	0	258,040.36	-	-	1,264.90
-	0	-	-	-	-
-	0	124,358.76	-	-	609.59
-	0	-	-	-	-
666,772.13	0.0032	38,344,891.20	958.62	11,183.92	23,965.56
-	0.0032	-	-	-	-
-	0.0032	-	-	-	-
51,910.83	0.0032	3,522,727.11	68.06	1,027.45	2,201.71
-	0.0032	-	-	-	-
1,117,295.94	0.0032	109,351,027.92	2,734.00	31,894.27	68,340.40
92,085.89	0.00577	3,818,795.83	572.82	2,409.02	6,501.50
(10,485.93)	0.00577	253,934.16	38.09	160.19	432.32
-	0.00577	-	-	-	-
(112,457.27)	0.00577	7,159,293.11	1,073.90	4,516.33	12,188.70
-	0.00577	-	-	-	-
(913,228.15)	0.00577	39,811,299.19	5,917.94	24,964.37	67,422.40
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	16,463.04	-	-	-
-	0	1,265.39	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
238,080.94	0	-	-	-	-
-	0	1,816.45	-	-	-
-	0	52,132.36	-	-	99.92
-	0	4,010.19	-	-	7.69
-	0	-	-	-	-
-	0	-	-	-	-
753,913.87	0	-	-	-	1,445.00
-	0	-	-	-	-
-	0	374.07	-	-	-
-	0	-	-	-	-
-	0	70,324.75	-	-	418.60

□	188,562.35	-	-	1,571.35
□	4,541.75	-	-	37.85
□	1,331.90	-	-	11.10
□	-	-	-	-
□	-	-	-	-
□	-	-	-	-
□	270,807.74	-	-	2,256.73
□	19,074.70	-	-	93.50
□	-	-	-	-
□	-	-	-	-
□	69,025.45	-	-	338.36
□	-	-	-	-

Journal_Type	Originating_Org	Journal_Number	Account_Code	Seg1_Code	Seg2_Code	Seg3_Code	Seg4_Code	Reference_Code	983,540.09	983,540.09	Vendor_Name	Document_1	Document_2	Apply_Date	Posted_Date	Posted_Status
									Amount	Description						
PP-DEPR	CU00	JRNL00572653	FC00-00000-108F-1080	FC00	00000	108F	1080	DEPR_CE	24,024.91	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	CF00-00000-108V-1080	CF00	00000	108V	1080	DEPR_CE	2,401.51	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FC00-00000-108V-1080	FC00	00000	108V	1080	DEPR_CE	920.55	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FN00-00000-108V-1080	FN00	00000	108V	1080	DEPR_CE	10,696.97	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	CF00-AA700-7785-4032	CF00	AA700	7785	4032		42,278.00	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	CF00-GP400-7785-4032	CF00	GP400	7785	4032		13,592.94	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FI00-AA700-7785-4032	FI00	AA700	7785	4032		987.66	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FN00-AA700-7785-4032	FN00	AA700	7785	4032		92,414.53	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FN00-GP400-7785-4032	FN00	GP400	7785	4032		62,402.42	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FT00-AA700-7785-4032	FT00	AA700	7785	4032		297.39	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FT00-GP400-7785-4032	FT00	GP400	7785	4032		160.19	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	CF00-AA700-8110-4030	CF00	AA700	8110	4030		150,303.94	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	CF00-GP400-8110-4030	CF00	GP400	8110	4030		30,467.06	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FI00-AA700-8110-4030	FI00	AA700	8110	4030		4,311.95	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FN00-AA700-8110-4030	FN00	AA700	8110	4030		396,306.13	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FN00-GP400-8110-4030	FN00	GP400	8110	4030		150,153.21	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FT00-GP400-8110-4030	FT00	GP400	8110	4030		432.32	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRNL00572653	FT00-AA700-8110-4030	FT00	AA700	8110	4030		1,388.41	Plant Depreciation				2/28/2023	3/8/2023	Yes

Attachment 9 Grip

<u>start_month</u>	<u>end_month</u>	<u>Company</u>	<u>GL Account</u>	<u>Utility Account</u>	<u>begin_bal</u>	<u>additions</u>	<u>retirements</u>	<u>trans_adj</u>	<u>end_bal</u>
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-3761 - Mains PL	37,242,920.56	5,092.94	-	36,165,594.00	75,413,607.50
03/2023	03/2023	Central Florida Gas	1060 INSERVICE	3-3761 - Mains PL	231,395.85	101,260.99	-	-	332,656.84
03/2023	03/2023	FPU Ft Meade	1010 PLANT	3-3761 - Mains PL	221,018.17	-	-	-	221,018.17
03/2023	03/2023	FPU Ft Meade	1060 INSERVICE	3-3761 - Mains PL	-	-	-	-	-
03/2023	03/2023	FPU Natural Gas	1010 PLANT	3-3761 - Mains PL	80,366,207.80	129,194.17	-	108,740,435.00	189,235,636.97
03/2023	03/2023	FPU Natural Gas	1060 INSERVICE	3-3761 - Mains PL	1,912,958.11	5,705,403.26	-	-	7,622,361.37
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-3801 - Services PL	19,645,968.36	273,417.58	-	3,782,838.02	23,702,223.96
03/2023	03/2023	Central Florida Gas	1060 INSERVICE	3-3801 - Services PL	-	-	-	-	-
03/2023	03/2023	FPU Ft Meade	1010 PLANT	3-3801 - Services PL	83,272.05	-	-	253,934.16	337,206.21
03/2023	03/2023	FPU Natural Gas	1010 PLANT	3-3801 - Services PL	59,549,825.29	901,468.26	-	44,957,059.00	105,408,352.55
03/2023	03/2023	FPU Natural Gas	1060 INSERVICE	3-3801 - Services PL	-	-	-	-	-
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-376G - Mains GRIP	38,344,891.20	-	-	(36,165,594.00)	179,297.20
03/2023	03/2023	Central Florida Gas	1060 INSERVICE	3-376G - Mains GRIP	-	-	-	-	-
03/2023	03/2023	FPU Natural Gas	1010 PLANT	3-376G - Mains GRIP	112,276,797.51	27,321.73	-	(108,740,435.00)	3,565,684.24
03/2023	03/2023	FPU Natural Gas	1060 INSERVICE	3-376G - Mains GRIP	669,923.25	-	-	-	669,923.25
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-380G - Services GRIP	3,818,795.83	-	-	(3,782,838.02)	35,957.81
03/2023	03/2023	Central Florida Gas	1060 INSERVICE	3-380G - Services GRIP	-	-	-	-	-
03/2023	03/2023	FPU Ft Meade	1010 PLANT	3-380G - Services GRIP	253,934.16	-	-	(253,934.16)	-
03/2023	03/2023	FPU Natural Gas	1010 PLANT	3-380G - Services GRIP	46,814,279.99	47,716.04	-	(44,957,059.00)	1,904,937.03
03/2023	03/2023	FPU Natural Gas	1060 INSERVICE	3-380G - Services GRIP	32,386.23	-	-	-	32,386.23
					401,666,574.36	7,194,874.97	-	0.00	408,861,449.33

Attachment 9A AD transfer in Fixed Asset System for Grip

start_month	end_month	company	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	dept_group
03/2023	03/2023	Central Florida Gas	12,214,846.85	49,965.75	-	-	-	5,058,806.00	-	17,323,618.60	CF-3761-Mains PL
03/2023	03/2023	Central Florida Gas	5,164,001.59	51,126.52	-	-	-	(5,058,806.00)	-	156,322.11	CF-376G-Mains GRIP
03/2023	03/2023	Central Florida Gas	4,224,684.43	40,929.10	-	(21.43)	-	487,692.00	-	4,753,284.10	CF-3801-Services PL
03/2023	03/2023	Central Florida Gas	504,058.06	7,955.82	-	-	-	(487,692.00)	-	24,321.88	CF-380G-Services GRIP
03/2023	03/2023	FPU Ft Meade	12,591.96	173.48	-	-	-	15,258.00	-	28,023.44	FT-3801-Services PL
03/2023	03/2023	FPU Ft Meade	16,311.21	122.10	-	-	-	(15,258.00)	-	1,175.31	FT-380G-Services GRIP
03/2023	03/2023	FPU Natural Gas	0.03	-	-	-	-	-	-	0.03	FN-3761-Mains PL
03/2023	03/2023	FPU Natural Gas	2,524,510.31	29,913.39	-	-	-	386,246.94	-	2,940,670.64	FN-3761-Mains PL-FNCF
03/2023	03/2023	FPU Natural Gas	1,204,604.07	10,346.49	-	-	-	-	-	1,214,950.56	FN-3761-Mains PL-FNFB
03/2023	03/2023	FPU Natural Gas	17,178,563.91	69,445.68	-	(46.75)	-	12,288,535.06	-	29,536,497.90	FN-3761-Mains PL-FNSF
03/2023	03/2023	FPU Natural Gas	393,941.72	939.39	-	-	-	(386,246.94)	-	8,634.17	FN-376G-Mains GRIP-FNCF
03/2023	03/2023	FPU Natural Gas	-	-	-	-	-	-	-	-	FN-376G-Mains GRIP-FNFB
03/2023	03/2023	FPU Natural Gas	12,607,958.57	146,167.99	-	-	-	(12,288,535.06)	-	465,591.50	FN-376G-Mains GRIP-FNSF
03/2023	03/2023	FPU Natural Gas	(0.02)	-	-	-	-	-	-	(0.02)	FN-3801-Services PL
03/2023	03/2023	FPU Natural Gas	1,514,287.39	30,630.21	-	-	-	392,264.21	-	1,937,181.81	FN-3801-Services PL-FNCF
03/2023	03/2023	FPU Natural Gas	285,519.50	6,419.67	-	-	-	-	-	291,939.17	FN-3801-Services PL-FNFB
03/2023	03/2023	FPU Natural Gas	10,108,052.89	87,012.25	-	(3,246.09)	-	2,557,588.79	-	12,749,407.84	FN-3801-Services PL-FNSF
03/2023	03/2023	FPU Natural Gas	-	-	-	-	-	-	-	-	FN-380G-Services GRIP
03/2023	03/2023	FPU Natural Gas	447,691.78	14,915.20	-	-	-	(392,264.21)	-	70,342.77	FN-380G-Services GRIP-FNCF
03/2023	03/2023	FPU Natural Gas	-	-	-	-	-	-	-	-	FN-380G-Services GRIP-FNFB
03/2023	03/2023	FPU Natural Gas	2,772,702.61	82,682.03	-	-	-	(2,557,588.79)	-	297,795.85	FN-380G-Services GRIP-FNSF
			71,174,326.86	628,745.07	-	(3,314.27)	-	-	-	71,799,757.66	

Originating Org Unit: FN00	Batch		Entered by: MGMoore	MGM 3/22/23
Journal Number—JRNL: JRNL00573200	GLBAT00279743		Approved by:	3/31/2023
JE Description: Rcls unrecovered AEP rec to assets			Posted Date:	<i>po</i>
Journal Type: GJ				
Apply Date: 3/31/2023				
Account	Debit	Credit	Ref	Doc
91FN-00000-2230-1070	62,651.75	0.00	FN0089P036	FN13723302 Reserve at Alaqua_AEP-#30010
91FN-00000-2230-1070	19,013.73	0.00	FN0089P036	FN13723342 Longwood_AEP-#30000
91FN-00000-2230-1070	31,331.00	0.00	FN0089P036	FN14733872 Lake Markham_AEP-#30050
91FN-00000-2230-1070	46,996.49	0.00	FN0089P036	FN1473315 Lake Markham_AEP-#30050
91FN-00000-2230-1070	31,683.77	0.00	FN0089P036	FN20723248 White Cedar_AEP-#30420
FN43-00000-1774-1420	0.00	62,651.75		30010 Reserve at Alaqua_FN0089P036
FN43-00000-1774-1420	0.00	19,013.73		30000 Longwood_FN0089P036
FN43-00000-1774-1420	0.00	78,327.49		30050 Lake Markham_FN0089P0360
FN43-00000-1774-1420	0.00	31,683.77		30420 White Cedar_FN0089P036
91FN-00000-2230-1070	55,113.61	0.00	FN0089P035	FN15721868 Royal Palm PoloClub_AEP-#30020
91FN-00000-2230-1070	8,149.78	0.00	FN0089P035	FN14731203 Juno Beach_AEP-#20851
91FN-00000-2230-1070	3,980.48	0.00	FN0089P035	FN12723310 Plantation Hammock_AEP-#30080
91FN-00000-2230-1070	120,437.90	0.00	FN0089P035	FN17731176 Andalucia_AEP-#30150
91FN-00000-2230-1070	60,218.95	0.00	FN0089P035	FN17721174 Andalucia_AEP-#30150
91FN-00000-2230-1070	116,730.09	0.00	FN0089P035	FN17721343 Hammocks_AEP-#30190
91FN-00000-2230-1070	103,515.37	0.00	FN0089P035	FN17731342 Hammocks_AEP-#30190
91FN-00000-2230-1070	9,086.24	0.00	FN0089P035	FN18721186 Villamar Toscano_AEP-#30250
91FN-00000-2230-1070	20,224.22	0.00	FN0089P035	FN18731187 Villamar Toscano_AEP-#30250
91FN-00000-2230-1070	7,018.76	0.00	FN0089P035	FN18721354 Ancient Tree_AEP-#30300
91FN-00000-2230-1070	273,731.63	0.00	FN0089P035	FN18721358 Ancient Tree_AEP-#30300
91FN-00000-2230-1070	333,165.91	0.00	FN0089P035	FN19721421 Valencia Sound_AEP-#30320
91FN-00000-2230-1070	149,924.66	0.00	FN0089P035	FN19721420 Valencia Sound_AEP-#30320
91FN-00000-2230-1070	349,824.20	0.00	FN0089P035	FN19741419 Valencia Sound_AEP-#30320
91FN-00000-2230-1070	23,134.58	0.00	FN0089P035	FN19721293 Sky Cove Westlake_AEP-#30350
91FN-00000-2230-1070	0.00	46.24	FN0089P035	DIVOSTA AT AVENIR_AEP-#30360
91FN-00000-2230-1070	50,471.54	0.00	FN0089P035	FN0075P030 CRESSWIND AT WEST_AEP-#30600
91FN-00000-2230-1070	98,720.62	0.00	FN0089P035	FN20721281 WATERMARK AVENIR_AEP-#30370
91FN-00000-2230-1070	70,245.38	0.00	FN0089P035	FN0047P001 Windgate Ave_AEP-#30380
91FN-00000-2230-1070	125,136.67	0.00	FN0089P035	FN0048P001 CORAL ISLES_AEP-#30460
91FN-00000-2230-1070	289,134.94	0.00	FN0089P035	FN0052P001 Groves at Westlake_AEP-#30470
91FN-00000-2230-1070	172,086.82	0.00	FN0089P035	FN0032P001 CANOPY CREEK_AEP-#30480
91FN-00000-2230-1070	66,617.56	0.00	FN0089P035	FN19721292 The Meadows Westlake_AEP-#30340
91FN-00000-2230-1070	86,880.72	0.00	FN0089P035	FN0075P051 ESTATES WESTLAKE_AEP-#30500
91FN-00000-2230-1070	207,567.19	0.00	FN0089P035	FN0075P018 REGENCY AVENIR_AEP-#30510
91FN-00000-2230-1070	27,381.03	0.00	FN0089P035	FN0075P079 WINDSONG ESTATES_AEP-#30520
91FN-00000-2230-1070	350,793.50	0.00	FN0089P035	FN0075P114 ORCHARDS WESTLAKE_AEP-#30550
91FN-00000-2230-1070	158,462.86	0.00	FN0089P035	FN0075P109 SKY COVE SOUTH WESTLAKE_AEP-#30560
91FN-00000-2230-1070	0.00	48.71	FN0089P035	CROSSINGS WESTLAKE_AEP-#30570
FN41-00000-1774-1420	0.00	55,113.61		30020 Royal Palm PoloClub_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	8,149.78		20851 Juno Beach_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	3,980.48		30080 Plantation Hammock_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	180,656.85		30150 Andalucia_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	220,245.46		30190 Hammocks_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	29,310.46		30250 Villamar Toscano_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	280,750.39		30300 Ancient Tree_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	832,914.77		30320 Valencia Sound_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	23,134.58		30350 Sky Cove Westlake_AEP-#FN0089P035
FN41-00000-1774-1420	46.24	0.00		30360 DIVOSTA AT AVENIR_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	50,471.54		30600 CRESSWIND AT WEST_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	98,720.62		30370 WATERMARK AVENIR_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	70,245.38		30380 Windgate Ave_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	125,136.67		30460 CORAL ISLES_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	289,134.94		30470 Groves at Westlake_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	172,086.82		30480 CANOPY CREEK_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	66,617.56		30340 The Meadows Westlake_AEP-#FN0089P035

FN41-00000-1774-1420	0.00	86,880.72		30500	ESTATES WESTLAKE_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	207,567.19		30510	REGENCY AVENIR_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	27,381.03		30520	WINDSONG ESTATES_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	350,793.50		30550	ORCHARDS WESTLAKE_AEP-#FN0089P035
FN41-00000-1774-1420	0.00	158,462.86		30560	SKY COVE SOUTH WESTLAKE_AEP-#FN0089P035
FN41-00000-1774-1420	48.71	0.00		30570	CROSSINGS WESTLAKE_AEP-#FN0089P035
91FN-00000-2230-1070	20,280.04	0.00	FN0089P037	FN16725135	Riverbend_AEP-#30110
91FN-00000-2230-1070	27,568.07	0.00	FN0089P037	FN16725134	Quattlefield Lane_AEP-#30120
91FN-00000-2230-1070	0.00	4,602.69	FN0089P037		Coastal Cottages_AEP-#30130
91FN-00000-2230-1070	31,485.79	0.00	FN0089P037	FN17725179	Amelia Concourse_AEP-#30140
91FN-00000-2230-1070	99,705.01	0.00	FN0089P037	FN17735191	Amelia Concourse_AEP-#30140
91FN-00000-2230-1070	1,557.71	0.00	FN0089P037	FN17725243	Surf Unit Two_AEP-#30160
91FN-00000-2230-1070	19,696.64	0.00	FN0089P037	FN17725244	Amelia Park TND_AEP-#30170
91FN-00000-2230-1070	114,146.98	0.00	FN0089P037	FN17725259	Range-Crane Island_AEP-#30180
91FN-00000-2230-1070	109,488.87	0.00	FN0089P037	FN17725306	Wildlight_AEP-#30210
91FN-00000-2230-1070	207,367.05	0.00	FN0089P037	FN17725351	Barnwell Manor_AEP-#30220
91FN-00000-2230-1070	15,309.08	0.00	FN0089P037	FN18725239	Enclave Ph 1_AEP-#30270
91FN-00000-2230-1070	0.00	54.14	FN0089P037		Amelia Bluff_AEP-#30280
91FN-00000-2230-1070	0.00	1,629.24	FN0089P037	FN18725254	Village Walk_AEP-#30290
91FN-00000-2230-1070	9,090.13	0.00	FN0089P037	FN19725230	Ocean Gallery- island club_AEP-#30310
91FN-00000-2230-1070	24,473.42	0.00	FN0089P037	FN19725255	AMELIA CONCOURSE III_AEP-#30330
91FN-00000-2230-1070	8,796.23	0.00	FN0089P037	FN0088P024	WOODMERE_AEP-#30390
91FN-00000-2230-1070	4,908.91	0.00	FN0089P037	FN20725331	The Enclave Ph2_AEP-#30410
91FN-00000-2230-1070	0.00	144.40	FN0089P037		COTTAGES AT AMELIA_AEP-#30440
91FN-00000-2230-1070	389,569.29	0.00	FN0089P037	FN20725365	THREE RIVERS_AEP-#30450
91FN-00000-2230-1070	21,151.08	0.00	FN0089P037	FN0050P001	Nassau station_AEP-#30490
91FN-00000-2230-1070	93,340.75	0.00	FN0089P037	FN20725363	NASSAU CROSSING_AEP-#30430
91FN-00000-2230-1070	31,113.58	0.00	FN0089P037	FN20735364	NASSAU CROSSING_AEP-#30430
91FN-00000-2230-1070	0.00	8.92	FN0089P037		DEL WEBB AT WILDLIGHT_AEP-#30580
FN45-00000-1774-1420	0.00	20,280.04		30110	Riverbend_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	27,568.07		30120	Quattlefield Lane_AEP-#FN0089P037
FN45-00000-1774-1420	4,602.69	0.00		30130	Coastal Cottages_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	131,190.80		30140	Amelia Concourse_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	1,557.71		30160	Surf Unit Two_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	19,696.64		30170	Amelia Park TND_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	114,146.98		30180	Range-Crane Island_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	109,488.87		30210	Wildlight_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	207,367.05		30220	Barnwell Manor_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	15,309.08		30270	Enclave Ph 1_AEP-#FN0089P037
FN45-00000-1774-1420	54.14	0.00		30280	Amelia Bluff_AEP-#FN0089P037
FN45-00000-1774-1420	1,629.24	0.00		30290	Village Walk_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	9,090.13		30310	Ocean Gallery island club AEP#FN0089P037
FN45-00000-1774-1420	0.00	24,473.42		30330	AMELIA CONCOURSE III_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	8,796.23		30390	WOODMERE_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	4,908.91		30410	The Enclave Ph2_AEP-#FN0089P037
FN45-00000-1774-1420	144.40	0.00		30440	COTTAGES AT AMELIA_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	389,569.29		30450	THREE RIVERS_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	21,151.08		30490	Nassau station_AEP-#FN0089P037
FN45-00000-1774-1420	0.00	124,454.33		30430	NASSAU CROSSING_AEP-#FN0089P037
FN45-00000-1774-1420	8.92	0.00		30580	DEL WEBB AT WILDLIGHT_AEP-#FN0089P037
Totals		4,765,014.92	4,765,014.92		
Ck Total s/b zero			0.00		

Journal_Type	Originating_Org	Journal_Number	Account_Code	Amount	Description	Apply_Date	Posted_Date	Posted_Status
GJ	FN00	JRNL00569601	FN00-AA700-8120-4050	29,867.00	Amort of environmental	1/31/2023	1/31/2023	Yes
GJ	FN00	JRNL00569601	FN00-AA700-8120-4050	8,162.00	Amort of environmental	1/31/2023	1/31/2023	Yes
GJ	FN00	JRNL00571617	FN00-AA700-8120-4050	-29,867.00	Amort of environmental RVS Jan 2023	2/28/2023	2/28/2023	Yes
GJ	FN00	JRNL00571617	FN00-AA700-8120-4050	-8,162.00	Amort of environmental RVS Jan 2023	2/28/2023	2/28/2023	Yes

Attachment 11

Monthly Depreciation Reserve Activity

Chesapeake Utilities Corporation

Starting Month: 03/2023

Ending Month: 03/2023

Set of Books Company Depr Summary2 Depr Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Impairments and (Gain) / Loss	Ending Reserve
GAAP								
FPU Natural Gas								
303-Miscellaneous Intangible Plant								
FN-3030-Misc Intang Plant-FNCF	\$127,641.78	\$85,999.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,641.38
Depr Summ2 Subtotal:	\$127,641.78	\$85,999.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,641.38
Company Subtotal:	\$127,641.78	\$85,999.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,641.38
Grand Total:	\$127,641.78	\$85,999.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$213,641.38

Activity

Depr Group:	FN-3030-Misc Intang Plant-FNCF	
Gl Post Mo Yr:	03/01/2023	
Set Of Books:	GAAP	
Amount:	\$85,999.60	Post to GL: <input checked="" type="checkbox"/>
Depr Activity Code:	1	
Long Description:	Reg Finding True Up LTD Depr which stopped 2011	
Reserve Account:	1080 Accum Depr	
Offset Account:	8110 Depr	
GL JE Code:	PP DEPR	

Journal Number	Organization	Apply date	Line No	iving Corr	Account Code	Line Description	Document 2	Natural Currency	Amount
JRNL00571362	FN00	2/28/2023	1	CHPK	FN00-RM840-7520-9240	NG storm reverve max 1 month	JRNL00571362	USD	\$ 833.33
JRNL00571362	FN00	2/28/2023	2	CHPK	FN00-00000-2805-2281	NG storm reverve max 1 month	JRNL00571362	USD	\$ (833.33)
JRNL00571362	FN00	2/28/2023	3	CHPK	FN00-RM840-7520-9240	Additional NG storm reverve Jan2023 mnth	JRNL00571362	USD	\$ 333.33
JRNL00571362	FN00	2/28/2023	4	CHPK	FN00-00000-2805-2281	Additional NG storm reverve Jan2023 mnth	JRNL00571362	USD	\$ (333.33)

Attachment 39

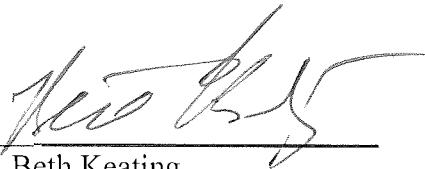
Journal Number	Organization	Apply date	Line No	iving Com	Account Code	Line Description	Document 1	Document 2	Natural Currency	Amount	Reference Code
JRNLD00573449	FN00	3/31/2023	1	CHPK	FN00-RA711-7310-9280	Amort Rate case costs over 60 Mnths	PSC-2023-0103-POF-GU	JRNLD00573449	USD	\$ 61,211.70	
JRNLD00573449	FN00	3/31/2023	2	CHPK	FN00-00000-1760-1860	Amort Rate case costs over 60 Mnths	PSC-2023-0103-POF-GU	JRNLD00573449	USD	\$ (61,211.70)	FN0022RC

Attachment 41

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 13th day of June, 2023:

Charles Rehwinkel/Patricia A. Christensen c/o The Florida Legislature Tallahassee FL 32399-1400 (850) 488-9330 christensen.patty@leg.state.fl.us Rehwinkel.charles@leg.state.fl.us	Jennifer Crawford Ryan Sandy Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 jcrawfor@psc.state.fl.us rsandy@psc.state.fl.us
Jon C. Moyle, Jr./Karen A. Putnal c/o Moyle Law Firm Tallahassee FL 32301 (850) 681-3828 (850) 681-8788 jmoyle@moylelaw.com kputnal@moylelaw.com mqualls@moylelaw.com	Mike Cassel 208 Wildlight Ave. Yulee FL 32097 (904) 491-4361 mcassel@fpuc.com

By: 

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