

Writer's Direct Dial Number: (850) 521-1706 Writer's E-Mail Address: bkeating@gunster.com

September 20, 2024

BY E-PORTAL

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

Re: Docket No. 20240099-EI - Petition for rate increase by Florida Public Utilities Company

Dear Mr. Teitzman:

Attached for filing in the above-referenced docket, please find Florida Public Utilities Company's Response in Opposition to the OPC's Letter filed in this docket on September 13.

Sincerely,

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

Enclosure

Cc:\\ (Service List and Elisabeth Draper)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida | DOCKET NO. 20240099-EI

Public Utilities Company.

DATED: September 20, 2024

RESPONSE IN OPPOSITION TO OFFICE OF PUBLIC COUNSEL'S "DEFICIENCY" LETTER

Florida Public Utilities Company ("FPUC" or "Company"), by and through undersigned counsel, files this Response in Opposition to the Office of Public Counsel's ("OPC") Letter of September 13, 2024, to the Director of the Division of Economics. While OPC's Letter is not styled specifically as a motion, it does request that the Company be required to take action to provide a reconciliation and that failure to do so would constitute a deficiency under Rule 25-6.014, Florida Administrative Code ("F.A.C.") As such, FPUC provides this response pursuant to Rule 28-106.204, F.A.C., and asks that the Commission reject OPC's Letter and its attempt to delay the schedule for this proceeding. 1

Citing Rule 25-6.014(4), F.A.C. ("MFR Rule"), OPC argues that FPUC has not provided "a reconciliation explaining the differences in amounts of certain accounts between the MFR Schedules and FPUC's annual reports." OPC further alleges that FPUC did not seek a waiver in this proceeding of the Rule, which it apparently interprets as requiring the submission of a reconciliation with the MFRs.³ The MFR Rule does not, however, require that the utility file any documentation or reconciliation of its MFRs with its annual reports. Instead, it requires that the data therein be "consistent with and reconcilable with the utility's Annual Report to the Commission." This language clearly contemplates that the data in the MFRs must be capable of

¹ The Company notes that the Letter and OPC's affirmative request do not appear to be contemplated in Rule 25-22.029, F.A.C., pertaining to Proposed Agency Action proceedings.

² Letter, page 2.

³ Latter, page 3.

Docket No. 20240099-EI

being reconciled to the annual reports, but it does not require that the utility provide documentation of any such reconciliation. As such, FPUC has not erred in failing to provide such a reconciliation nor did it need to seek a waiver of the MFR Rule in order to obtain leave not to provide it.⁴

Furthermore, the inconsistencies alleged by OPC are primarily a reflection of the difference in how data is reported and categorized for purposes of the MFRs as compared to the annual report, particularly as it relates to Common assets. Attachment A to this Response demonstrates that FPUC's MFRs are consistent with its annual reports. As such, OPC's Letter and suggested "deficiencies" should be rejected. FPUC has complied with Rule 25-6.014, F.A.C.

RESPECTFULLY SUBMITTED this 20th day of September, 2024.

Beth Keating

Florida Bar No. 0022756

Gunster, Yoakley & Stewart, P.A.

215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

Attorneys for Florida Public Utilities Company

⁴ OPC also references Docket No. 20090079-EI, pertaining to another utility. While FPUC is not directly familiar with that proceeding, it appears based on Document No. 03231-2009 that the deficiencies identified by Commission staff in that proceeding did not relate in any way to any perceived requirement that the utility provide a reconciliation to its annual reports.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing filing has been served by Electronic Mail this 20th day of September, 2024, upon the following:

Patricia A. Christensen, Esquire Charles J. Rehwinkel, Esquire Office of the Public Counsel c/o The Florida Legislature 111 West Madison St., Rm 812 Tallahassee, FL 32399-1400 Christensen.patty@leg.state.fl.us Rehwinkel.charles@leg.state.fl.us

Suzanne Brownless, Special Counsel

Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850 Phone: (850) 413-6218 sbrownle@psc.state.fl.us

By

Beth Keating

Gunster, Yoakley & Stewart, P.A. 215 South Monroe St., Suite 601

Tallahassee, FL 32301

(850) 521-1706

Attachment A

A summary of the reconciliation of the Annual Report and the MFRs for items identified in OPC's Letter are as follows.

- 1. In the Annual Report, the allocated portion of Florida Common assets and Corporate Common assets and liabilities are combined into one balance for each account. In the MFRs, in order to be consistent with our last gas filing in Docket No. 20220067-GU and for additional clarity and transparency, the Florida Common and Corporate Common assets and liabilities are provided separately. For example, MFR Schedule B-3 contains the electric business unit balance sheet and MFR Schedule B-3A contains the Florida Common balance sheet. The Florida Common balance sheet contains the allocation factors used for 2023 and calculates the 13-month average effect. In order to reconcile to the 2023 Annual Report, it is necessary to calculate the year-end balance times the allocation factors. MFR Schedules, B-7 thru B-10 provide detail for both the total monthly balances of Florida Common and Corporate Common accounts and the allocated portion.
- 2. Since the allocations are done for reporting purposes, the 13-month average balances for each year are allocated at the current year's allocation factors. Therefore, multiplying the December 2022 balance by the 2023 factor will not reconcile to the December 2022 Annual Report.
- 3. MFR D-6 reflects an accurate, corrected amount.

MFR B-3

Attachment A-1 reconciles the Annual Report to MFR Schedule B-3. Pages 1 and 2 reconcile December 2022 balances by using the 2023 allocation factors and showing a separate column identifying the difference between amounts related to the 2022 and 2023 allocation factor differences. Pages 3 and 4 reconcile December 2022 balances in the MFR Schedule B-3 to the Annual Report using the 2022 allocation factors. Pages 5 and 6 reconcile December 2023 balances in MFR Schedule B-3 to the 2023 Annual Report.

Attachment A-1A shows the December 2022, December 2023, and 2023 13-Month average balances allocated using the 2023 Allocation Factors. Attachment A-1B reconciles the December 2023 Intercompany Payable/Receivable Account.

MFR C-6

Attachment A-2 provides the reconciliation to the Annual Report. Of note, the Annual Report categorizes commercial revenues as either Commercial Small and Commercial Large revenues. In MFR C-6, these revenues are categorized more specifically into Commercial Small, Commercial, Commercial Large, and Industrial as recorded in the general ledger. The differences net to zero.

Attachment A-2A reconciles the 2023 Depreciation expense and Attachment 2B reconciling income tax expense are also provided.

None of the differences would result in changes to the 2025 projections or the requested rate relief.

MFR D-6

The customer deposit amount is reconciled on Attachment A-1. As stated in the explanations, after the Annual Report had been filed, the Company determined while preparing its MFRs that the electric customer deposit account 235 included some gas deposit balances. A complete analysis was performed, and the corrected amounts were included in the MFR's.

MFR D-2

Consistent with prior rate cases, the balances provided on D-2 are the year-end Chesapeake Corporate Balances. The only equity and debt balances in the Annual Report are retained earnings and debt. There is no computation of cost of capital. For purposes of cost of capital in the D Schedules, corporate allocated balances are used except for deferred taxes and customer deposits.

The Annual Report did include the Chesapeake Corporation debt schedule. A reconciliation to D-2 is provided in Attachment A-3.

ichedule B		December 202 Us	2 in B-3 allocates ad in MFR due to	d using 2023 Alic 13-Month Avera	cation Factors ge		_			December 2022	in B-3 allocated 2022 Anni	using 2022 Allocatio al Report	n Factors in							_			
Accou	of Account Name	Dec 2022	Florida Common Using 2023 Allocation Factors MFR B- 3A	Corp Common Using 2023 Allocation Factors B-7 and B-9	Total Fillen MFR Using 2023 Allocation Factors	P 110-113 Annual Barret	Difference Using 2022 Allocation Factors	Patterance in Florida Common and Corporate Common Allocation Factors between 2022 and 2023	Remaining Difference See Explanation Page 3 and 4	Dec 2022	Florida Common Using 2022 Allocation Factors		Total tion Returnes With FC and orp Common Using 2002 Allocation Factors	P 110-113 Annual Report	Difference Using 2022 Allocation Factors	Explanation of Differences between 2022 Annual report and December 2022 before in IS-3 in MPR Sing excluding the difference related to absorbin rules changes for the year.		Florida Common See Attached B- 3A With Year- End Allocations	Corp Common Using Balances on B-7 and B- 9	Total Marin	P 110-113 Accusal Burneri 2023	Difference	Essionation of Otherance
1	ARRETS AND OTHER DERITS																						
3	UTILITY PLANT:																						
5 10	10 Plant in Service	\$166,911,774	\$2,122,404	\$1,284,434	170,318,612	\$170,256,461	\$ 62,151	\$ 89,352	\$ (27,201)	\$166,911,774	2,180,204	1,137,282	170,229,260	170,256,461	\$ (27,20	 Aerusal Report includes Operating Lesse asset Account 101.1 balance of \$23,512 in plant. In the MFR, this account was included in working capital because the lesses are not capital lesses, but operating lesses. And, in the Aerusal Report, \$3,001 was transferred from accumulated depreciation to plant. The amount related to clearing. There is no net effect to rate base. 	\$174,792,420	\$2,121,145	\$1,338,882	\$178,252,447	178,152,255	100,192	The Annual Report Included \$51,251 of operating leases. This arrount was included on it B-3 p1 and included in Working Capital in the filting because the leases are operating leas not capital leases. But, the Annual Report calculation was missing a formula that allocated and a building used for customer care and corporate vehicles. The allocation missing arm \$154.51%.
6 10	70 CWP	2,396,608			2,395,608	2,395,608	-	-	s -	2,395,608			2,396,608	2,396,608			13,545,963	5,486		13,551,449	13,546,871	4,578	The Annual Report mistakenly excluded the allocated portion of Florida Common CWP of but, it did include \$205 of Account 143 miscellaneous receivable for damage claims. The
7 10	80 Plant Reserve	(76,156,659)	(89,033)	(603,508)	(76,849,200)	(76,782,205)	(65,995)	(70,940)	\$ 2,945	(76,156,659)	(91,457)	(530,144)	(76,778,260)	(76,782,205)	3,94	5 In the Annual Report, \$3,001 in Accumulated Depreciation in the MFR was bareferred to plant. The amount related to clearing. There is no not effect on rate base.	(79,222,231)	(210,166)	(646,352)	(80,078,749)	(80,020,224)	(58,525)	just a reclassification between rate base accounts
s 10	110 Allocated Common Plant in Service	3,406,838		(1,284,434)	2,122,404		2,122,404			3,405,838			3,406,838		3,405,83	These amounts are the allocated Florida Common and Corporate Common but using the 2023	3,460,027	(2,121,145)	(1,338,882)				
9 10	180 Allocated Common Plant Reserve	(693.562)	89.033	603.508	(1.022)		(1.022)			(693.562)			(693.562)		(693.56	allocation factors. They were incorporated in the above plant, CWP, and AD numbers at the allocations used for that year. 2 These arrounds are the allocated Florids Common and Concorate Common but using the 2023	(856.517)	210.166	646.352	1		1	
																allocation factors. They were incooperated in the above plant, CWP, and AD numbers at the allocations used for that year.							
0 10	70 Allocated Common CWIP OTHER DRODGETTY AND INVESTMENTS:									-							5 486	(5 486)		101		401	
13 14	CURRENT AND ACCRUED ASSETS:		\$ 22.803		\$ 22.803		\$ 22.803	s (708)	\$ 23.511		\$ 23.511		23.511		5 23.51	The Annual Report Included this balance in Plant. The MFR included it in working Capital because the		S 10.466		\$ 16,466		5 15.495	The Annual Report included \$51,251 in Florida Common allocated plant and \$(34,785):
												•			-	leases are operating leases and not capital leases. There is no net effect on rate base.							accumulated depreciation. In the MFR, these accounts are in working capital. There is effect on Rate Base
	10 Derovallors Accessol, Cash 50 Working Funds-Petty Cash	8 000	251 502		241 402 8 000 6 343 289	948.710 8.000	/7 2171 -	(7.917)	1	8 000	248 719		258 719 8 000	248 710 8 000 6 353 200		t). Boundary	8 000 8 443 454			8 000	8 000		
14	20 Miscellaneous Accounts Receivable	944,127	814		944,941	944,954	(23)	(24)	1	944,127	838		8 151 1980 944,965	944,964		1 Rounding	908	314		1,222	314	908	The Annual Report included this difference in Account 1070 CWP. The MFR's includ amount in Working Capital. There is no net effect on Rate Base.
14	60 Intercompany Receivable	19,415,993			19,415,993		19,415,993	-	19,415,963	19,415,993			19,415,993		19,415,99	The Arrural Report includes allocated Florida Common working capital and deferred bases to the electric business settli with a credit to the accounts psyclide to associated comparise. In the fifting, only the allocation for paint, CVPP and AD for Florida Common and Cooperate Common was recorded as telecompany payables and a separate business wheal for Florida Common and Cooperate Common was provided on a supplemental solution. In a subdison, there is a difference related to the difference in customer.	15,484,342			15,484,342		15,484,342	Please refer to suparate Attachment B.
	80 Interrement Paushia 40 Minasana for Unrelierted Accounts	(70 117 090) (102 071)			(70 337 088) (502 073)	(997 999 209)	(13.777.865)		/13.777 MRS	(79 337 068) (592 973)			(70 337 068) (502 973)	(64 540 20%) (502 97%)	/13.777 MI	occours 5. See explanation above since accounts are net	(80 257 885) (878 357)			(60 257 683) (678 357)	(40 315 427) (478 357)	/10 042 240	Please refer to separate attachment
15	40 Materials and Rondon 50 Prepaid Expenses	2 640 628 394,281	35,894		2 649 628 430,175	2 649 628 11,879,403	(11,449,228)	(1,030)	(11,448,198)	2 640 628 394,281	36,924		9 840 898 431,205	2 640 638 11,879,403	(11,448,19	 \$11,446,195 was reclassified in the Annual Report from account 236 Prepaid Taxes. The MFR used ledger balances. There is no net effect to rate base since both accounts are in working capital. 	4 222 401 450,565	40,138		4 999 401 490,703	4 999 401 5,740,288	(5,249,585)	The Annual Report reclassified balances from Accounts 236.5 and 236.7. The MFR is door balances. There is no net effect to Working Capital or Rate Base.
5 17	30 Unbilled Revenues	2 879 705			2 879 705	2 879 705				2 879 705			2 879 705	2 879 705		ledger balances. There is no net effect to rate base since both accounts are in working capital.	3 382 449			3 382 449	3 382 449		ledger balances. There is no net effect to Working Capital or Rate Base.
5	DEFERRED DERITS	33 134 532			33 134 532	33 134 533				33.134.532			33 134 532	33 134 533						23 062 361	23 082 381		
9 18	20 Reculatory Assets 40 Cleaning Accounts 50 Temporary Facilities	33 134 532 114 162 2 492			33 134 532 114 162 2 432	33 134 533 114 162 2 432	- "		- m	33 134 532 114 162 2 432			33 134 532 114 162 2 432	33 134 533 114 162 2.432		1) Roundins	23 062 361 47 786			23 062 361 47 786	23 062 361 47 786		
1 18	80 Misc Deferred Debits 60 Deferred Income Tax	31 393 726 204,522			31 393 726 204,522	31 393 726 734,280	(529,758)		(529,758)	31 393 726 204,522			31 393 726 204,522	31 393 726 734,280	(529,75	5) This amount was relaxatified in the Annual Report from account 253. The MFR used the ledger balances. There is no net effect because both accounts are lotated logisther to include in Cost of Capital.	10 553 892 627,174			10 553 892 627,174	10 553 891 1,005,938	(378,764)	Roundino In the Annual Report, this amount was reclassified to account 263.
	DROPPETARY CAPITAL																						
5	5 0 Unappropriated Retained Earnings	68 988 369			68 988 369	68 988 368	1		. 1	68 988 369			68 988 369	68 988 368		1 flounding	72 715 114			72 715 114	72 715 113	. 1	Rounding
22	OTHER NONCURRENT LIABILITIES:																						
	7.0 Operating Lease Liability					16,244	(16,244)	(16,244)			16,244		16,244	16,244				233		233			The Annual Report incorporated account 227 in the balance for 225.0. Both account included in Working Capital. There is no net effect.
	5.1 Electric Storm Reserve	2,183,428	15,754		2,199,182	2,183,428	15,754	15,754	(D)	2,183,428			2,183,428	2,183,428	-		963,558			983,558	983,791	(233)	The Annual Report Incorporated account 227 in the balance for 228.0. Both account included in Windows Canital. There is no not affect.
22	5.2 Accrued Liability Insurance 5.3 Accrued Dension & Pret Bet Medical	6 774 577	14 452 51m		2 212 082	800 674	1 1902 1988	1 182 189	m	R 774 577	/4 R44 R901		880 KT3	AND ATA		n Roundina	6 774 577	(5.402 542)		1 322 030	1 122 011	m	Roundno
	CURRENT AND ACCRUED LIABILITIES: 20 Accounts Passable 50 Customer Deposits	10 108 992 3,945,826	484 00K		10 783 918 3,945,826	10 800 735 4,000,971	(16.817) (55,145)	(16.816)	(55,145)	10 108 907 3,945,826	601 742		10 800 734 3,945,826	10 800 735 4,000,971	(55,14	 Roundine In the rate case, it was determined that some electric deposits were actually gas customer deposits and the MFPCs include the connection. The annual report was prepared before the error was found. 	10 948 409 3,965,408	870 TO1		11.819.200 3,965,408	11 819 200 4,014,341	n (48,933)	In the rate case, it was determined that some electric deposits were actually gas cust deposits and the MFRs include the correction. The annual report was prepared before
23	5.5 Taxes Accrued Current	(3,819,910)	(87,814)		(3,907,724)		(3,907,724)	2,520	(3,910,244)	(3,619,910)	(90,334)		(3,910,244)			the lattic should be connected. The armial approvae properties between the error was storic. 4) This amount was moved to Account 165 in the Armial Report. The MFR's used the general ledger balance. Both accounts are in Working Capital and there is no net effect to Relie Base.	5,874,265	(17,073)		5,857,192			capcias and risk are include the collection. In a sinitum report was programs before treas found. The Annual Report reclassified to Account 165. The MFPR's used the lodger balances. no not effect to Working Capital or Rate Base. In addition, the Annual Report did not correct amount of 236.5 Plorida Common allocated amount. The Annual Report used ! times 18.47% instead of 5002.539 times 18.47%. The MFPR is correct.
23	5.7 Taxes Accrued-Prior	(7,244,371)	(285,394)		(7,529,765)		(7,529,765)	8,189	(7,537,954)	(7,244,371)	(293,583)		(7,537,954)		(7,537,95	 This amount was moved to Account 165 in the Armual Report. The MFRs used the general ledger balance. Both accounts are in Working Capital and there is no net effect to Refe Base. 	(10,647,486)	(463,896)		(11,111,382)		(11,111,382)	times 16.47% intenses of 50,004.430 jumes 16.47%. The MPRS used the ledger balances The Annual Report nucleasified to Account 105. The MPRS used the ledger balances no net effect to Working Capital or Plate Base. In addition, the Annual Report did not correct amount of 235.5 Florida Common allocated amount. The Annual Report used times 16.47% instead of 50,004.309 lives 16.47%. The MPR is correct.
24 24	70 Internal Arrowal 10 Tax Collections Payable 20 Misc Current & Account Liabilities 41 Overston Lessel Inhibit DEFERRED CHEDITS:	791 0498 815 202	3 880		76 GKR 819 G82	76 948 819 272 135 762 10 119	(190) (135 762) (10 119)	(189) (135.762) (10.119)		76 948 815 202	4 069 135 762 10 119		76 048 819 271 135 762 10 119	76 058 819 272 135 762 10 110		1) Roundina	74.311 976.213	240 200 701 16 581		74.311 976.453 200.701 16.481	74.311 976.453 200.701 16.481	(0)	
24	20 Continue Advances Construction 30 Other Deferred Credits	1 011 342			1011342	1 011 342	- :	- 1		1011342			1.011.342	1011342	- 1		744 079 407 394			744 070 402 354	784 029 802 354	- 1	
24	40 Other Reculatory Liabilities-Storm Interest 40 Other Reculatory Liabilities-Tay Role Channe 50 Accumulated Deferred Investment Tax Credits	536 473 4 997 843	4.749		535 473 4 997 386	5 534 007	536 473 (436 821)	(148)	536 473 /536 475	536 473 4 997 641	4 891		536 473 4 997 534	5 534 007	535 47 (538 47	 The Annual Report Combined these two lines. They were shown separately in the MFR. The Annual Report Combined these two lines. They were shown separately in the MFR. 	134 119 4 759 711	0.054		134 119 4 760 665	4 913 784	134 119	Line 25 and 26 are shown separately in the B-3 MFR but together in Annual Report. Line 25 and 26 are shown separately in the B-3 MFR but together in Annual Report.
	50 Accumulated Deferred Investment Tax Credits ACCUMUS ATED DEFERRED INCOME TAXER 20 ADIT-Other Property	17,889,279	123,927		18,013,206	24,740,766	(6,727,960)	(3,851)	(6,723,709)	17,889,279	127,778		18,017,057	24,740,766	(6,723,70	(9) The Annual Report page 113 combined secount 282 and 283. The lobal annual report amount was selected on line 30 in this comparison. The ret of the two secounts show the difference of \$550,755 that was transferred from Account 283 to 190. Dince all three secounts are included in Cost of Capital at zero cost, these in ordisc of the difference in the Birgs.	18,239,637	137,812		18,377,449	20,178,515	(1,801,086)	This account was combined with 263 in the Annual Report page 113. The red different non accounts in described in the explanation for account 283. The MFR's reflect the ledger bulances.
28	30 ADIT-Other	6,246,685	(70,734)		6,175,931		6,175,931	(18,020)	6,193,951	6,246,605	(52,714)		6,193,951		6,193,95	The Acrual Report page 113 combined account 202 and 233. The total annual report amount was selected on live 30 in this companion. The rest of the two accounts above the difference of \$503,736 that was transferred from Account 202 to 190. Since all three accounts are included in Cost of Capital at azoroccut, there is no effect of the difference in the filtra.	1,377,427	(26,497)		1,350,930		1,350,930	The balance of 283 and 282 were combined in the Aroual Report p. 113. In addition, was transferred to this account from account 100 and \$71,372 was added to the account MFR used the general ledger balances.

Attachment A-1A-Schedule B-3a Florida Common (2023) with Year-End Allocations Docket No. 20240099-El

		(1)	(13)	(14)	(15) REFERENCE				
	Account	Dec 2022	Dec	13 MONTH AVERAGE	RB WC CS ORP	Allocation Percent	Average Allocated Amount	Year End Allocated Amount	Allocation of Dec 2022
). No.	Name	2022	2023	AVERAGE	NEU		13-Month Average	Dec-23	Using 2023 Fac
	FLORIDA COMMON								
1	ASSETS AND OTHER DEBITS								
2	UTILITY PLANT:								
4	OTIENT I EART.								
5 1010	Plant in Service	11,184,337	11,177,704	11,180,701	RB	18.98%	2,121,714	2,121,145.07	2,122,403
	CWIP	-	28,911	1,921	RB	18.98%	364	5,486.32	
	Plant Reserve	(469,172)	(1,107,503)	(787,976)	RB	18.98%	(149,531)	(210,166.11)	(89,032
8 9 1230	OTHER PROPERTY AND INVESTMENTS:	149,205,034	150,147,868	149,422,611	NEU			-	
10	OTTENT ROPERTY AND INVESTIMENTS.	143,203,034	130,147,000	149,422,011	NEO			•	
11	CURRENT AND ACCRUED ASSETS:							-	
12					wc				
	Depository Account- Cash	1,361,680	-	257,761	WC WC	18.47%	47,609	-	251,502
	Working Funds- Petty Cash Accounts Receivable	•	-	-	WC			-	
	Miscellaneous Accounts Receivable	4,408	1,699	2,404	WC	18.47%	444	313.81	814
	Intercompany Receivable	356,093,463	606,128,790	475,902,898	NEU			-	
18 1460	Intercompany Payable	(422,618,123)	(673, 177, 360)	(538,837,143)	NEU			-	
	Allowance for Uncollected Accounts				WC			-	
	Inventory-Propane	-	-	654	NEU			-	
	Materials and Supplies Prepaid Expenses	194,336	047.045	400.004	WC WC	18.47%	36,915	40,138.08	35,893
	Unbilled Revenues	194,330	217,315	199,864	WC	18.47%	30,915	40,138.08	35,89
24	Onbilled Nevertides	_	-	_	****			_	
	DEFERRED DEBITS:							-	
26 1820	Regulatory Assets	-	-	-	WC			-	
	Clearing Accounts	-	-	-	wc			-	
28 1850	Temporary Facilities		-	-	wc			-	
	Unamortized Loss on Reacquired Debt Deferred Income Tax	647,654	573,953	610,803	CS			-	
	Operating Lease Assets	136,544	98,598	66,383	CS WC	16.70%	11,086	16,465.87	22,802
32	Operating Ecose Assets	100,044	50,550	00,000	****	10.7070	11,000	-	22,002
33						_			
34	TOTAL ASSETS AND OTHER DEBITS	95,740,161	94,089,975	98,020,882			2,068,601	1,973,383	2,344,
	LIABILITIES AND OTHER CREDITS								
35	LIABILITIES AND OTTILIT CITEDITS								
36									
36 37	PROPRIETARY CAPITAL:	110 362 283	110 901 045	110 424 917	NEII				
36 37 38 2160		110,362,283	110,901,045	110,424,917	NEU			-	
36 37 38 2160 39 40 2210	PROPRIETARY CAPITAL:	110,362,283	110,901,045	110,424,917	NEU CS			- - -	
36 37 38 2160 39 40 2210 41	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt	110,362,283 -	110,901,045	110,424,917				- - -	
36 37 38 2160 39 40 2210 41 42	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES:	-	-	-	cs			- - - -	
36 37 38 2160 39 40 2210 41 42 43 2270	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability	110,362,283 - 94,337	110,901,045 - 1,397	110,424,917 - 15,408	cs	16.70%	2,573	- - - - - 233.30	15,75
36 37 38 2160 39 40 2210 41 42 43 2270 44 2282	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance	94,337	1,397	- 15,408 -	cs wc wc			-	
36 37 38 2160 39 40 2210 41 42 43 2270 44 2282 45 2283	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability	-	-	-	cs	16.70% 23.94%	2,573 (4,574,391)	233.30 (5,402,541.95)	(4,492,509
36 37 38 2160 39 40 2210 41 42 43 2270 44 2282	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical	94,337	1,397	- 15,408 -	cs wc wc			-	
36 37 38 2160 39 40 41 42 43 2270 44 2282 45 2283 46 47	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance	94,337	1,397	- 15,408 -	cs wc wc			(5,402,541.95) -	(4,492,509
36 37 38 2160 39 40 2210 41 42 43 2270 44 2282 45 2283 46 47 48 2320 49 2321	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related	94,337 (18,765,704) 3,158,349 8,984	1,397 (22,567,009) 4,699,868 15,512	15,408 (19,107,733) 5,392,432 64,715	cs wc wc wc	23.94%	(4,574,391)	(5,402,541.95) - -	(4,492,509 583,347
36 37 38 39 40 2210 41 42 43 2270 44 2282 45 2283 46 47 48 2320 49 2321 50 2350	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits	94,337 (18,765,704) 3,158,349 8,984 1,872,641	1,397 - (22,567,009) 4,699,868 15,512 1,888,321	15,408 - (19,107,733) 5,392,432 64,715 2,005,385	CS WC WC WC NEU	23.94% 18.47% 17.57%	(4,574,391) 995,982 11,370	(5,402,541.95) - - 868,065.62 2,725.46	(4,492,509 583,347 1,578
36 37 2160 39 40 2210 41 42 42 45 2283 46 47 48 2320 49 2321 50 51 2365	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442)	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436)	15,408 - (19,107,733) 5,392,432 64,715 2,005,385 (69,876)	CS WC WC WC NEU WC	23.94% 18.47% 17.57% 18.47%	(4,574,391) 995,982 11,370 (12,906)	(5,402,541.95) - 868,065.62 2,725.46 - (17,072.93)	(4,492,509 583,34 1,576 (87,814
36 37 38 2160 39 40 2210 41 42 43 2270 44 2282 46 47 48 2320 2350 51 2365 52 2367	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (4/75,442) (1,545,175)	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617)	15,408 (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780)	CS WC	23.94% 18.47% 17.57% 18.47% 18.47%	(4,574,391) 995,982 11,370 (12,906) (398,727)	(5,402,541.95) - 868,065.62 2,725.46 - (17,072.93) (463,895.66)	(4,492,509 583,347 1,578 (87,814 (285,393
36 37 38 2160 39 40 2210 41 42 43 2270 44 2282 45 2283 46 47 48 2320 49 2321 2350 51 2365 52 2367 53 2410	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current Taxes Accrued-Prior Tax Collections Payable	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) (2,511,617)	15,408 - (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780) 11,118	CS WC	23.94% 18.47% 17.57% 18.47% 17.57%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953	(5,402,541.95) - 868,065.62 2,725.46 - (17,072.93) (463,895.66) 239.65	(4,492,509) 583,347 1,578 (87,814) (285,393) 3,886
36 37 38 2160 39 40 2210 41 42 43 2282 45 2283 46 47 48 2320 49 2321 50 2350 51 2365 52 2367 53 2410 54 2420	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (4/75,442) (1,545,175)	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617)	15,408 (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780)	CS WC	23.94% 18.47% 17.57% 18.47% 18.47%	(4,574,391) 995,982 11,370 (12,906) (398,727)	(5,402,541.95) - 868,065.62 2,725.46 - (17,072.93) (463,895.66)	(4,492,509) 583,341 1,578 (87,814 (285,399) 3,880 129,421
36 37 38 2160 39 40 2210 41 42 42 45 2283 46 47 48 2320 49 2321 51 2365 52 2367 53 2410 56	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current Taxes Accrued Current Taxes Accrued Current Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (9,2436) (2,511,617) 1,364 1,142,293	15,408 (19,107,733) 5,392,432 64,715 2,005,885 (69,876) (2,158,780) 11,118 1,147,136	WC WC WC WC WC WC WC	23.94% 18.47% 17.57% 18.47% 18.47% 17.57%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552	(5,402,541.95)	(4,492,509) 583,341 1,578 (87,814 (285,399) 3,880 129,421
36 37 38 2160 39 40 2210 41 42 42 43 2270 44 2282 45 2283 46 47 47 48 2320 45 25 2367 53 2410 55 2430 56 57	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior Tax Collections Payable Misc Current Taxes Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS:	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (9,2436) (2,511,617) 1,364 1,142,293	15,408 (19,107,733) 5,392,432 64,715 2,005,885 (69,876) (2,158,780) 11,118 1,147,136	WC WC WC WC WC WC WC WC	23.94% 18.47% 17.57% 18.47% 18.47% 17.57%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552	(5,402,541.95)	(4,492,50) 583,34 1,570 (87,81- (285,39) 3,880 129,42
36 37 38 2160 37 38 2210 41 42 42 42 42 42 42 42 42 42 42 45 49 2321 50 236 52 2430 55 57 2430 55 65 25 2430 55 65 25 2430 55 65 25 25 25 25 25 25 25 25 25 25 25 25 25	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current Taxes Accrued Current Taxes Accrued Frior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (9,2436) (2,511,617) 1,364 1,142,293	15,408 (19,107,733) 5,392,432 64,715 2,005,885 (69,876) (2,158,780) 11,118 1,147,136	WC W	23.94% 18.47% 17.57% 18.47% 18.47% 17.57%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552	(5,402,541.95)	(4,492,50) 583,34 1,570 (87,81- (285,39) 3,880 129,42
36 37 38 2160 39 2210 41 42 42 43 2270 44 2282 45 2283 46 47 48 2320 55 2367 53 2410 55 2430 55 57 58 2520 55 59 2530	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (9,2436) (2,511,617) 1,364 1,142,293	15,408 (19,107,733) 5,392,432 64,715 2,005,885 (69,876) (2,158,780) 11,118 1,147,136	CS WC W	23.94% 18.47% 17.57% 18.47% 18.47% 17.57%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552	(5,402,541.95)	(4,492,509) 583,341 1,578 (87,814 (285,399) 3,880 129,421
36 37 38 2160 39 40 2210 41 42 42 43 2270 44 2282 46 74 48 2320 51 2367 55 2430 56 55 2430 56 56 57 58 2530 60 2550 60 2550 60 2560 60 2540	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits Understanding Control Prior Control	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) 1,364 1,142,293 99,290	15,408 - (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780) 11,118 1,147,136 53,908	WC W	23.94% 18.47% 17.57% 18.47% 18.47% 17.57% 17.57% 16.70%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552 9,003	(5,402,541.95) - 868,065.62 2,725.46 (17,072.93) (463,895.66) 239.65 200,700.88 16,581.43	(4,492,509) 583,341 1,574 (87,814 (285,393) 3,884 129,421 9,811
36 37 38 2160 39 40 2210 41 42 42 45 2283 46 47 47 48 2320 45 52 2365 52 2365 52 2365 55 2430 55 65 25 65 56 57 58 2500 60 2540 60 2540 61 2540 61 2540	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current Taxes Accrued Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits Other Regulatory Liabilities-Tax Rate Change	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (9,2436) (2,511,617) 1,364 1,142,293	15,408 (19,107,733) 5,392,432 64,715 2,005,885 (69,876) (2,158,780) 11,118 1,147,136	CS WC CS	23.94% 18.47% 17.57% 18.47% 18.47% 17.57%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552	(5,402,541.95)	15,754 (4,492,508 583,347 1,576 (87,814 (285,393 3,886 129,427 9,813
36 37 38 2160 39 40 2210 41 42 42 45 2283 46 47 47 48 2320 45 52 2365 52 2365 52 2365 55 2430 55 65 25 65 56 57 58 2500 60 2540 60 2540 61 2540 61 2540	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits Understanding Control Prior Control	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) 1,364 1,142,293 99,290	15,408 - (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780) 11,118 1,147,136 53,908	WC W	23.94% 18.47% 17.57% 18.47% 18.47% 17.57% 17.57% 16.70%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552 9,003	(5,402,541.95) - 868,065.62 2,725.46 (17,072.93) (463,895.66) 239.65 200,700.88 16,581.43	(4,492,509) 583,344 1,576 (87,814 (285,39) 3,888 129,421 9,811
36 37 38 2160 39 40 2210 41 42 42 43 2282 44 2282 47 47 48 2320 55 2367 55 2430 56 57 58 2520 60 2540 60 2540 61 2560 63 64	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued-Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits Other Regulatory Liabilities-Tax Rate Change Accumulated Deferred Investment Tax Credits ACCUMULATED DEFERRED INCOME TAXES:	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (4/75,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) 1,364 1,142,293 99,290	15,408 (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780) 11,118 1,147,136 53,908	WC W	23.94% 18.47% 17.57% 18.47% 17.57% 16.70%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552 9,003 7,349	(5,402,541.95) 	(4,492,50%) 583,341 1,576 (87,811) (285,39) 3,886 129,421 9,810
36 37 38 2160 37 38 2210 41 42 42 42 42 45 2283 46 77 48 2320 45 52 2430 55 52 2367 55 65 56 57 59 2530 61 2540 61 2540 61 2540 66 65 2820	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current Taxes Accrued Current Taxes Accrued Frior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits Other Regulatory Liabilities-Storm Interest Other Regulatory Liabilities-Tax Rate Change Accumulated Deferred Investment Tax Credits ACCUMULATED DEFERRED INCOME TAXES: ADIT- Other Property	94,337 - (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) (2,511,617) 3,99,290	15,408 - (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780) 11,118 1,147,136 53,908	CS WC	23.94% 18.47% 17.57% 18.47% 18.47% 17.57% 17.57% 16.70%	(4,574,391) 995,982 11,370 (12,908) (398,727) 1,953 201,552 9,003 7,349	(5,402,541.95) - 868,065.62 2,725.46 - (17,072.93) (463,895.66) 239.65 200,700.88 16,581.43	(4,492,509) 583,344 1,578 (87,814 (285,39) 3,888 129,42; 9,813
36 37 38 2160 39 40 2210 41 42 42 44 2282 44 5282 47 47 48 2301 55 2367 53 2410 55 2430 56 60 2540 61 2540 62 2550 63 64 65 2830 66 2830	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Gredits Other Regulatory Liabilities-Tax Rate Change Accumulated Deferred Investment Tax Credits ACCUMULATED DEFERRED INCOME TAXES: ADIT- Other Property ADIT- Other Property ADIT- Other Property ADIT- Other Property ADIT- Other Poperty ADIT- Other Property ADIT- Other Property ADIT- Other	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) 1,364 1,142,293 99,290	15,408 (19,107,733) 5,392,432 64,715 2,005,385 (69,876) 11,118 1,147,136 53,908	CS WC CS CS CS	23.94% 18.47% 17.57% 18.47% 17.57% 16.70% 16.70%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552 9,003 7,349	(5,402,541.95) 868,065.62 2,725.46 (17,072.93) (463,895.66) 239.65 200,700.88 16,581.43	(4,492,50) 583,34 1,57) (87,81) (285,39) 3,88) 129,42 9,81)
36 37 38 2160 39 40 2210 41 42 282 443 2282 45 2283 46 47 47 48 2320 251 55 2430 56 57 57 58 2520 61 2540 61 2540 63 63 65 2820 66 2830 66 7 2832	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Current Taxes Accrued Current Taxes Accrued Frior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Credits Other Regulatory Liabilities-Storm Interest Other Regulatory Liabilities-Tax Rate Change Accumulated Deferred Investment Tax Credits ACCUMULATED DEFERRED INCOME TAXES: ADIT- Other Property ADIT- Other ADIT- Payroll Related	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) 1,364 1,142,293 99,290	15,408 - (19,107,733) 5,392,432 64,715 2,005,385 (69,876) (2,158,780) 11,118 1,147,136 53,908	CS WC	23.94% 18.47% 17.57% 18.47% 18.47% 17.57% 17.57% 16.70%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552 9,003 7,349 123,881 (146,178) 79,424	(5,402,541.95) - 868,065.62 2,725.46 - (17,072.93) (463,895.66) 239.65 200,700.88 16.581.43	(4,492,50) 583,34 1,57) (87,81) (285,39) 3,88) 129,42 9,81; 4,74; 123,92 (145,01) 74,28;
36 37 38 2160 39 40 2210 41 42 42 43 2270 44 2282 45 2283 55 2367 55 2367 55 2400 55 66 25 250 60 2540 62 2550 63 64 62 2830 66 2830 66 2830	PROPRIETARY CAPITAL: Unappropriated Retained Earnings Long Term Debt OTHER NONCURRENT LIABILITIES: Operating Lease Liability Accrued Liability Insurance Accrued Pension & Post Ret. Medical CURRENT AND ACCRUED LIABILITIES: Accounts Payable Revenue Related Accounts Payable Payroll Related Customer Deposits Taxes Accrued Prior Tax Collections Payable Misc Current & Accrued Liabilities Operating Lease Liability Obligations DEFERRED CREDITS: Customer Advances-Construction Other Deferred Gredits Other Regulatory Liabilities-Tax Rate Change Accumulated Deferred Investment Tax Credits ACCUMULATED DEFERRED INCOME TAXES: ADIT- Other Property ADIT- Other Property ADIT- Other Property ADIT- Other Property ADIT- Other Poperty ADIT- Other Property ADIT- Other Property ADIT- Other	94,337 (18,765,704) 3,158,349 8,984 1,872,641 (475,442) (1,545,175) 22,085 736,638 58,764	1,397 (22,567,009) 4,699,868 15,512 1,888,321 (92,436) (2,511,617) 1,364 1,142,293 99,290	15,408 (19,107,733) 5,392,432 64,715 2,005,385 (69,876) 11,118 1,147,136 53,908	CS WC CS CS CS	23.94% 18.47% 17.57% 18.47% 17.57% 16.70% 16.70%	(4,574,391) 995,982 11,370 (12,906) (398,727) 1,953 201,552 9,003 7,349	(5,402,541.95) 868,065.62 2,725.46 (17,072.93) (463,895.66) 239.65 200,700.88 16,581.43	(4,492,50 583,34 1,57 (87,81 (285,39 3,88 129,42 9,81 4,74

Attachment A-1B: Reconciliation of Intercompany Receivable/Payable from MFR to Annual Report in Docket 20240099-EI

Intercompany Receivable/Payable Reconciliation	Per Filing 2023
Account 143 with payable for Corporate Common and Florida Common Plant, CWIP and AD included	(44,773,341)
Florida Common Working Capital and Deferred Taxes on B-3A (B-3A shows 13-month average balances so year-end is on	
attached schedule)	(4,730,613)
	(49,503,954)
Per Annual Report 2023	(49,315,427)
Difference	(188,527)
Summary of Differences:	
Annual Report did not include general ledger balances for Account 283 in the Annual Report	71,372
Annual Report included an incorrect December balance for Florida Common Account 236	4,605
Annual Report didn't include the Florida Common CWIP Allocation	5,486
Annual Report didn't include the appropriate Corporate Common balances in it's allocation of plant and accumulated	
depreciation.	60,076
Annual Report included customer deposits for the gas company.	48,933
Annual Report didn't include Florida Common AD clearing account	(1,933)
Total Adjustments	188,539
The offset to the adjustments would be intercompany payable	(188,539)
Difference -rounding	12

		0040					LESS			
Line No.	Account Account No. Title	2019 Year 1 Annual Report (000)	Actual (000)	Differences 2019	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
1	BASE REVENUES									
2										
3	4000.4400 RESIDENTIAL SALES	45,405	11,572	33,833	30,382	297	370	1,645	1,139	0
4	4000.4420 COMMERCIAL SALES	26,661	2,336	24,325	5,370	54	69	742	399	17,691
5	4000.4421 COMMERCIAL		3,382	(3,382)	15,085	160	108	553	381	(19,669)
6	4000.4422 COMMERCIAL LARGE	13,404	1,105	12,299	7,406	81	194	325	188	4,105
7	4000.4423 INDUSTRIAL		591	(591)	1,313	25	29	117	51	(2,127)
8	4000.4430 OUTDOOR LIGHTING	2,137	1,662	475	367	(5)	7	72	35	(0)
	4000.4440 Public Street and Highway Lighting	182		182	148	2	2	24	5	0
11		37		37	34			2	1	(0)
12				-						-
13				-						-
14		386	386	0						0
15		282	242	40						40
16	· · · · · · · · · · · · · · · · · · ·	275	275	0						0
17	1000:1000 111100 0 111211112121102	(5,580)	41	(5,621)	(5,581)					(40)
18		(111)	(111)	(0)						(0)
19	TOTAL BASE REVENUES	83,078	21,481	61,597	54,523	616	779	3,480	2,199	1

							LESS			<u>.</u>
Line A No. N		2019 Year 1 Annual Report (000)	Actual (000)	Differences 2019	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
20 O	PERATING EXPENSES (LESS FUEL. STORM & CONSERVATION)									
	555.0000 Fuel	54,057		54,057	54,057					(0)
21	557.0000 Fuel Other	282		282	282					O
22	4010.5600 OPERATION SUP. & ENG.	32	32	0						0
23	4010.5620 STATION EXPENSES	33	33	0						0
24	4010.5660 MIS. TRANS. EXPS.			-						-
25	4010.5800 OP SUPERVISION	189	189	0						0
26	4010.5810 CUSTOMER EQUIPMENT			-						-
27	4010.5820 STATION EXPENSES	124	124	0						0
28	4010.5830 OVHD LINES/TRANS.	100	100	-						-
29	4010.5840 UNDERGROUND LINE EXP.	0	(0)	0						0
30	4010.5850 STREET LIGHT EXPENSE	8	8	0						0
31	4010.5860 METER EXPENSES	291	291	-						-
32	4010.5870 AREA LIGHT EXP.	18	18	-						-
33	4010.5880 MISC. DISTR. OFFICE EXP.	218	218	-						-
34	4010.5890 RENTS			-						-
35				-						-
36	4010.9010 SUPERVISION	254	254	0						0
37	4010.9020 METER READING EXP.	258	258	(0)						(0)
38	4010.9030 CUSTOMER RECORDS	1,095	1,095	(0)						(0)
	4010.9040 UNCOLL. ACCOUNTS	251	251	0						0
39	4010.9050 MISC. CUST. ACCTS. EXP.			-						-
	906.0000 Conservation under-recovery	(231)		(231)		(231)				0
	907.0000 Conservation Supervision	10		10		10				0
	908.0000 Conservation Customer Assistance	650		650		650				(0)
40	909.0000 Conservation info and Instructional	48		48		48				(0)
41	909.0000 Conservation Misc. Cust. Expense	158		158		158				(0)
42	4010.9110 SALES SUPERVISION	1	1	(0)						(0)
43	4010.9120 SELLING EXPENSE	9	9	0						0
44	4010.9130 ADVERTISING	88	88	(0)						(0)
45	4010.9160 MISC. SALES EXPENSE			-						-
46				-						-
47	4010.9200 ADM. & GENERAL SALARIES	2,085	2,085	0						0
48	4010.9210 OFFICE SUPPLIES & EXP.	1,207	1,207	0						0
49	4010.9230 OUTSIDE SERVICES	534	534	(0)						(0)
50	4010.9240 PROPERTY INSURANCE	730	730	(0)						(0)
51	4010.9250 INJURIES AND DAMAGES	817	817	0						0
52	4010.9260 EMPLOYEE PENSION/BENEFITS	1,211	1,211	0						0
53	4010.9280 REGULATORY EXPS.	163	163	(0)						(0)
54	4010.9301 INSTITUTIONAL ADVERTISING	60	60	(0)						(0)
55	4010.9302 MISC. GENERAL EXPENSES	158	158	0						0
56	4010.9310 RENTS	154	154	(0)						(0)
57_	OTAL OPERATION EXPENSES	65,062	10.087	54,976	54,339	635		,	0 0	2
	OTAL OF LINATION EXPENSES	65,062	10,007	34,376	54,339	033		,	<u> </u>	

Attachment A- 2: MFR C-6 Reconciliation to the Annual Report Docket No. 20240099-EI

		2019					LESS			
Line Account No. No.	Account Title	Year 1 Annual Report (000)	Actual (000)	Differences 2019	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
58 MAINTENANCE EX	PENSE									
59										
60 4020.5700 MAIN	T. STATION EQ.	43	43	(0)						(0)
61 4020.5710 MAIN	T. OVERHEAD LINES	6	6	0						o´
	T. MISC. TRANS. PLT.			-						
63				_						_
	T. SUPERV./ENG.			-						_
	T. OF STRUCTURES	6	6	0						0
	T. OF STATION EQUIP.	67	67	(0)						(0)
	T. OF POLES/COND/SER	2,605	2,605	- (-)						- (-/
68 4020.5940 MAIN		173	173	(0)						(0)
	T. OF TRANSFORMERS	119	119	- (-)						- (-/
	T. OF STREET LIGHTS	86	86	0						0
71 4020.5970 MAIN	T. OF METERS	171	171	(0)						(0)
	T. OF MISC. DISTR. PLT.	92	92	0						0
73										_ `
	T. OF GENERAL PLANT		62	(62)						(62)
75 4020.9350 MAIN	T. OF GENERAL PLANT	62	_	62						62
76										
77 TOTAL MAINTENAL	NCE EXPENSE	3,430	3,430	(0)		0 0	0	C	0	(0)
78										
	ECIATION EXPENSE	4,785	4,785	(0)						(0)
80 4050.0000 AMOF	RTIZATION	(285)		(285)						(285)
	RT. REGULATORY ASSET	211	(73)	284						284
82				-						-
83 4080.0000 TAXE	S OTHER THAN INC. TAXES Note 1	6,989	1,253	5,736				3,480	2,199	58
84				-						-
85 4090.4100 INCO	ME TAXES CURRENT/DEF.	5,474	357	5,117						5,117
86				-						-
87 4110.0000 Defin	come Tax Credit	(5,049)		(5,049)						(5,049)
88				<u> </u>						<u> </u>
89 TOTAL OPERATING	S EXPENSES	80,903	19,839	60,779	54,33	9 635	0	3,480	2,199	126

Note 1: PSC Regulatory Assessment Fee on clause revenues were not included

Note 2: Differences in 921 account and depreciation relate to depreciation expense moved out of 921 in MFR numbers and into depreciation expense.

Note 3: Annual Report included a \$32K reduction to accounts receivable. MFR agrees with the ledger.

Note 4: Annual Report doesn't include \$190K of Corporate Common depreciation expense

Note 5: The MFR income tax includes the tax effect of pension costs that have been approved in a regulatory asset petition but, are required to be below the line for income statement purposes.

							LESS			
Line Account No. No.	Account Title	Year 2 Annual Report (000)	2020 Actual (000)	Differences 2020	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
1 BASE REVENUES										
2										
3 4000.4400 RESID	ENTIAL SALES	46,108	13,238	32,870	23,831	403	5,807	1,668	1,160	0
4 4000.4420 COMM	ERCIAL SALES	26,605	2,684	23,921	4,051	71	1,162	695		17,564
5 4000.4421 COMM	ERCIAL		3,753	(3,753)	11,180	204	1,586	500	341	(17,564)
6 4000.4422 COMM	ERCIAL LARGE	9,558	1,744	7,814	5,423	102	481	282		1,364
7 4000.4423 INDUS	TRIAL		640	(640)	321	4	292	73	33	(1,364)
8 4000.4430 OUTDO		3,014	1,726	1,288	301	7	828	98	54	(0)
4000.4440 Public	Street and Highway Lighting	166		166	117	3	8	34	5	(0)
11 4000.4480 INTER	DEPT. SALES	29		29	27			2	1	(0)
12 4000.4490 RATE I	REFUNDS	(1,910)		(1,910)			(1,910)			-
13										-
14 4000.4500 FORFE		74	74	0						0
15 4000.4510 MISC.	SERVICE REVENUE	247	247	(0)						(0)
16 4000.4540 RENT		250	250	0						0
17 4000.4560 MISC 0	OTHER REVENUE	(1,914)	21	(1,935)	(1,934)					(0)
18 4000.4563 UNBILI		120	120	-						- Note 3
19 TOTAL BASE REVE	NUES	82,347	24,497	57,850	43,317	794	8,254	3,352	2,135	(1)

							LESS			
			2020							
Line Ac		Year 2		Differences	Fuel	Conservation	Storm	Franchise	Gross Receipts	
No. No	o. Title	Annual Report	Actual	2020						Difference
		(000)	(000)							
20 OF	PERATING EXPENSES (LESS FUEL. STORM & CONSERVATION)	40.007		40.007	40.007					2
04	555.0000 Fuel	42,807		42,807	42,807					0
21	557.0000 Fuel Other	111	20	111	111					(0)
	4010.5600 OPERATION SUP. & ENG.	30	30	0						0
	4010.5620 STATION EXPENSES	30	30	0						0
	4010.5660 MIS. TRANS. EXPS. 4010.5800 OP SUPERVISION	164	164	- (0)						- (0)
	4010.5810 CUSTOMER EQUIPMENT	104	104	(0)						(0)
	4010.5820 STATION EXPENSES	118	118	- (0)						(0)
	4010.5830 OVHD LINES/TRANS.	94	94	(0)						(0)
	4010.5840 UNDERGROUND LINE EXP.	94	94	-						-
	4010.5850 STREET LIGHT EXPENSE	- 17	- 17	- 0						- 0
	4010.5860 METER EXPENSES	222	222	U						0
		48	48	-						-
	4010.5870 AREA LIGHT EXP. 4010.5880 MISC. DISTR. OFFICE EXP.	46 227	46 227	-						-
	4010.5890 RENTS	221	221	-						-
35	4010.3090 RENTS			-						-
	4010.9010 SUPERVISION	183	183	- 0						0
	4010.9020 METER READING EXP.	244	244	(0)						(0)
	4010.9030 CUSTOMER RECORDS	1,188	1,188	(0)						(0)
	4010.9040 UNCOLL. ACCOUNTS	240	219	21			21			0
	4010.9050 MISC. CUST. ACCTS. EXP.	240	219	21			21			O
39	906.0000 Conservation under-recovery	10		10		10				(0)
	907.0000 Conservation Supervision	10		10		10				(0)
	908.0000 Conservation Customer Assistance	690		690		690				(0)
40	909.0000 Conservation info and Instructional	40		40		40				(0)
41	909.0000 Conservation Misc. Cust. Expense	53		53		53				(0)
	4010.9110 SALES SUPERVISION	3	3	0		55				0
	4010.9120 SELLING EXPENSE	7	7	0						0
	4010.9130 ADVERTISING	65	65	0						0
	4010.9160 MISC. SALES EXPENSE	03	05	-						-
46	4010.3100 MIGO. GALLO EXI ENGE			-						_
	4010.9200 ADM. & GENERAL SALARIES	2,154	2,154	(0)						(0)
	4010.9210 OFFICE SUPPLIES & EXP.	1,241	1,111	130						130 Note 2
	4010.9230 OUTSIDE SERVICES	613	613	0						0
	4010.9240 PROPERTY INSURANCE	923	173	750			750			(0)
	4010.9250 INJURIES AND DAMAGES	362	362	0			, 50			0
	4010.9260 EMPLOYEE PENSION/BENEFITS	792	792	(0)						(0)
	4010.9280 REGULATORY EXPS.	8	8	0						0
	4010.9301 INSTITUTIONAL ADVERTISING	64	64	0						Ö
	4010.9302 MISC. GENERAL EXPENSES	131	131	Ö						0
	4010.9310 RENTS	174	174	(0)						(0)
57			.,,	(3)						(0)
	OTAL OPERATION EXPENSES	53,052	8,440	44,612	42,918	793	771	-	0 0	130
		,	-, •	,	,510					

Attachment A- 2: MFR C-6 Reconciliation to the Annual Report Docket No. 20240099-EI

							LESS			
Line Account No. No.	Account Title	Year 2 Annual Report (000)	2020 2 Actual (000)	Differences 2020	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
58 MAINTENANCE EX	PENSE									
59										
60 4020.5700 MAIN		45	45	0						0
	T. OVERHEAD LINES	(12)	(12)	(0)						(0)
	T. MISC. TRANS. PLT.			-						-
63	T OUDEDVIENO			-						-
64 4020.5900 MAIN				-						-
	T. OF STRUCTURES	6	6	0						0
	T. OF STATION EQUIP.	82	82	(0)						(0)
	T. OF POLES/COND/SER	2,084	2,084	- (0)						- (0)
68 4020.5940 MAIN		254	254	(0)						(0)
	T. OF TRANSFORMERS	114	114	-						-
	T. OF STREET LIGHTS	137	137	0						0
71 4020.5970 MAIN		181	181	0						0
	T. OF MISC. DISTR. PLT.	107	107	(0)						(0)
73	T OF OFNEDAL DIANT			(5.4)						(54)
	T. OF GENERAL PLANT		54	(54)						(54)
75 4020.9350 MAIN ⁻ 76	T. OF GENERAL PLANT	54	-	54						54
77 TOTAL MAINTENAN	NCE EVDENCE	3,052	3.052	- 0	0	0	0	0	0	0
78	NCE EXPENSE	3,052	3,052	U	U	U	U		U	U
	RECIATION EXPENSE	4.444	4.074	(400)						(400) N-4-0
79 4030.1000 DEPR 80 4050.0000 AMOF		4,144	4,274	(130) (287)						(130) Note 2 (287)
	RT. REGULATORY ASSET	(287) 8,540	407	8,133			7,846			287
81 4070.0000 AMOF 82	(I. REGULATURY ASSET	6,540	407	•			7,040			
	S OTHER THAN INC. TAXES Note 1	7.209	1.684	- 5,525				3.352	2,135	- 38 Note 1
84 4060.0000 TAXE	S OTHER THAN INC. TAXES NOTE I	7,209	1,004	•				3,352	2,135	30 Note i
	ME TAXES CURRENT/DEF.	7.640	793	- 6.847						6,847 Note 6
85 4090.4100 INCOI 86	NIE TAKES CURRENT/DEF.	7,640	793	0,047						0,047 11018 0
87 4110.0000 Def in	soome Tay Cradit	(6.847)		(6,847)						(6,847) Note 6
88	COME TAX CIECIL	(6,847)		(0,047)						(0,047) Note 6
89 TOTAL OPERATING	CEVDENCES	76,504	18.650	57.854	42,918	793	8.617	3,352	2,135	39
09 TOTAL OPERATING	J LAFLINGLO	10,504	10,030	31,004	42,910	193	0,017	3,352	۷,۱۵5	35

Note 1: PSC Regulatory Assessment Fee on clause revenues were not included

Note 2: Differences in 921 account and depreciation relate to depreciation expense moved out of 921 in MFR numbers and into depreciation expense.

Note 3: Annual Report included a \$32K reduction to accounts receivable. MFR agrees with the ledger.

Note 4: Annual Report doesn't include \$190K of Corporate Common depreciation expense

Note 5: The MFR income tax includes the tax effect of pension costs that have been approved in a regulatory asset petition but, are required to be below the line for income statement purposes.

							LESS			
Line Account No. No.	Account Title	Year 3 Annual Report (000)	2021 Actual (000)	Differences 2021	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
1 BASE REVENUES										
2										
3 4000.4400 RESIDI	ENTIAL SALES	42,951	13,628	29,323	22,235	456	4,012	1,545	1,075	0
4 4000.4420 COMM	ERCIAL SALES	25,365	2,856	22,509	3,939	84	736	692	373	16,685
5 4000.4421 COMM	ERCIAL		3,989	(3,989)	10,593	236	1,044	487	336	(16,684)
6 4000.4422 COMM		11,331	1,347	9,984	5,226	121	2,077	290	166	2,105
7 4000.4423 INDUS	TRIAL		512	(512)	1,042	31	275	192	51	(2,105)
8 4000.4430 OUTDO		2,408	1,933	475	278	8	71	77	41	(0)
	Street and Highway Lighting	169		169	106	3	28	27	5	0
11 4000.4480 INTERI		27		27	25			1	1	0
12 4000.4490 RATE F	REFUNDS	-113		(113)						(113)
13				-						-
14 4000.4500 FORFE		561	561	0						0
	SERVICE REVENUE	191	191	(0)						(0)
16 4000.4540 RENT		268	268	0						0
17 4000.4560 MISC C		321	(90)	411	297					113
18 4000.4563 UNBILL		179	211	(32)						(32) Note 3
19 TOTAL BASE REVEN	NUES	83,658	25,407	58,251	43,742	940	8,242	3,311	2,048	(31)

							LESS			
			2021							
Line Ad		Year 3		Differences	Fuel	Conservation	Storm	Franchise	Gross Receipts	
No. No	o. Title	Annual Report	Actual	2021						Difference
		(000)	(000)							
00.0	DED 4 TIMO EVERYORE (1 EGO EUE) OTODIA O COMOTRACIONI									
20 O I	PERATING EXPENSES (LESS FUEL. STORM & CONSERVATION)	40.500		40.500	40.500					0
04	555.0000 Fuel	43,523		43,523	43,523					0
21	557.0000 Fuel Other	155	00	155	155					0
22	4010.5600 OPERATION SUP. & ENG.	28	28	(0)						(0)
23	4010.5620 STATION EXPENSES	48	48	0						0
24	4010.5660 MIS. TRANS. EXPS.	240	200	- (4)						- (4)
25	4010.5800 OP SUPERVISION	319	320	(1)						(1)
26 27	4010.5810 CUSTOMER EQUIPMENT 4010.5820 STATION EXPENSES	96	96	- 0						- 0
				U						U
28	4010.5830 OVHD LINES/TRANS.	107	107	-						-
29	4010.5840 UNDERGROUND LINE EXP.	-		- (0)						- (0)
30 31	4010.5850 STREET LIGHT EXPENSE 4010.5860 METER EXPENSES	39 289	39 289	(0)						(0)
32		269 87		-						-
32	4010.5870 AREA LIGHT EXP. 4010.5880 MISC. DISTR. OFFICE EXP.	87 259	87 259	-						-
		259	259	-						-
34 35	4010.5890 RENTS			-						-
36	4010.9010 SUPERVISION	222	222	- 0						0
36 37	4010.9020 METER READING EXP.	277	277	(0)						(0)
38	4010.9030 CUSTOMER RECORDS	1.782	1,782	0						0
30	4010.9040 UNCOLL. ACCOUNTS	81	60	21			21			0
39	4010.9050 MISC. CUST. ACCTS. EXP.	01	00	21			21			O
39	906.0000 Conservation under-recovery	213		213		213				(0)
	907.0000 Conservation under-recovery	213		213		213				(0)
	908.0000 Conservation Customer Assistance	627		627		627				(0)
40	909.0000 Conservation Customer Assistance	45		45		45				(0)
41	909.0000 Conservation Misc. Cust. Expense	44		44		45				(0)
42	4010.9110 SALES SUPERVISION	9	9	(0)		44				(0)
42	4010.9110 SALES SOPERVISION 4010.9120 SELLING EXPENSE	19	19							(0)
43	4010.9130 ADVERTISING	63	63	(0) (0)						(0)
45	4010.9160 MISC. SALES EXPENSE	03	03	- (0)						(0)
46	40 10.3 100 IVIIOC. OALLO LAFLINOL			-						-
47	4010.9200 ADM. & GENERAL SALARIES	2,113	2,113	- 0						0
48	4010.9210 OFFICE SUPPLIES & EXP.	987	782	205						205 Note 2
49	4010.9230 OUTSIDE SERVICES	569	569	(0)						(0)
50	4010.9240 PROPERTY INSURANCE	376	189	187			187			0
51	4010.9250 INJURIES AND DAMAGES	587	587	0			107			0
52	4010.9260 EMPLOYEE PENSION/BENEFITS	584	584	(0)						(0)
53	4010.9280 REGULATORY EXPS.	6	6	(0)						(0)
54	4010.9301 INSTITUTIONAL ADVERTISING	33	33	0						0
55	4010.9302 MISC. GENERAL EXPENSES	118	118	0						0
56	4010.9310 RENTS	144	144	0						0
57	1010.0010 1.2.110	177		Ü						ŭ
	OTAL OPERATION EXPENSES	53,849	8,830	45,019	43,678	929	208		0 0	204
		,	.,,,,,	-,	-,,	. = -				•

Attachment A- 2: MFR C-6 Reconciliation to the Annual Report Docket No. 20240099-EI

			0004				LESS			
Line Accou No. No.	int Account Title	Year 3 Annual Report (000)	2021 Actual (000)	Differences 2021	Fuel	Conservation	Storm	Franchise	Gross Receipts	Remaining Difference
	TENANCE EXPENSE									
59										
	20.5700 MAINT. STATION EQ.	62	62	0						0
	20.5710 MAINT. OVERHEAD LINES	316	316	0						0
	20.5730 MAINT. MISC. TRANS. PLT.			-						-
63				-						-
	20.5900 MAINT. SUPERV./ENG.	_								-
	20.5910 MAINT. OF STRUCTURES	6	6	(0)						(0)
	20.5920 MAINT. OF STATION EQUIP.	43	43	(0)						(0)
	20.5930 MAINT. OF POLES/COND/SER	2,737	2,737							-
	20.5940 MAINT. OF U/G LINES	283	283	(0)						(0)
	20.5950 MAINT. OF TRANSFORMERS	71	71							-
	20.5960 MAINT. OF STREET LIGHTS	66	66	(0)						(0)
	20.5970 MAINT. OF METERS	155	155	(0)						(0)
	20.5980 MAINT. OF MISC. DISTR. PLT.	74	74	(0)						(0)
73				-						-
	20.9320 MAINT. OF GENERAL PLANT		48	(48)						(48)
	20.9350 MAINT. OF GENERAL PLANT	48	0	48						48
76										
	L MAINTENANCE EXPENSE	3,861	3,863	-2		0 0	0	0) 0	(2)
78										
	30.1000 DEPRECIATION EXPENSE	4,426	4,631	(205)						(205) Note 2
	50.0000 AMORTIZATION	(253)		(253)						(253)
	70.0000 AMORT. REGULATORY ASSET	8,380	441	7,939			7,686			253
82				-						-
83 408	80.0000 TAXES OTHER THAN INC. TAXES Note 1	7,231	1,872	5,359				3,312	2,048	0
84				-						-
	90.4100 INCOME TAXES CURRENT/DEF.	4,477	399	4,078						4,078 Note 5
86				-						-
87 411 88	10.0000 Def income Tax Credit	(4,147)		(4,147)						(4,147) Note 5
	AL OPERATING EXPENSES	77,824	20,036	57,788	43,67	8 929	7,894	3,312	2 2,048	(72)

Note 1: PSC Regulatory Assessment Fee on clause revenues were not included

Note 2: Differences in 921 account and depreciation relate to depreciation expense moved out of 921 in MFR numbers and into depreciation expense.

Note 3: Annual Report included a \$32K reduction to accounts receivable. MFR agrees with the ledger.

Note 4: Annual Report doesn't include \$190K of Corporate Common depreciation expense

Note 5: The MFR income tax includes the tax effect of pension costs that have been approved in a regulatory asset petition but, are required to be below the line for income statement purposes.

							LESS				
Line /	Account Account No. Title	Year 4 Annual Report (000)	2022 Actual (000)	Differences 2022	Fuel	Conservation	Storm	SPP	Franchise	Gross Receipts	Remaining Difference
1.1	BASE REVENUES										
2											
3	4000.4400 RESIDENTIAL SALES	44,727	13,725	31,002	23,912	409	3,911		1,633	1,136	0
4	4000.4420 COMMERCIAL SALES	27,721	2,930	24,791	4,603	78	744		770	413	18,184
5	4000.4421 COMMERCIAL		4,070	(4,070)	11,973	219	1,025		531	366	(18,184)
6	4000.4422 COMMERCIAL LARGE	12,380	1,355	11,025	5,746	109	2,108		308		2,577
7	4000.4423 INDUSTRIAL		568	(568)	1,501	21	202		223		(2,577)
8	4000.4430 OUTDOOR LIGHTING	2,413	1,930	483	289	7	68		78	41	0
	4000.4440 Public Street and Highway Lighting	184		184	122	3	28		27	5	0
11	4000.4480 INTERDEPT. SALES	39		39	37				2	1	0
12	4000.4490 RATE REFUNDS			-							-
13											-
14	4000.4500 FORFEITED DISC.	372	372	(0)							(0)
15	4000.4510 MISC. SERVICE REVENUE	211	211	(0)							(0)
16	4000.4540 RENT	285	285	0							0
17	4000.4560 MISC OTHER REVENUE	-1,289	1,184	(2,473)	(2,473)						0
18 _	4000.4563 UNBILLED REVENUE	437	118	319				318			1
19	TOTAL BASE REVENUES	87,479	26,747	60,732	45,709	846	8,085	318	3,571	2,202	0

Attachment A- 2: MFR C-6 Reconciliation to the Annual Report Docket No. 20240099-EI

							LESS				
			2022								
Line A	ccount Account	Year 4		Differences	Fuel	Conservation	Storm	SPP	Franchise	Gross Receipts	Remaining
No. N	o. Title	Annual Report	Actual	2022							Difference
		(000)	(000)								
20 C	PERATING EXPENSES (LESS FUEL. STORM & CONSERVATION)										
	555.0000 Fuel	45,336		45,336	45,336						0
21	557.0000 Fuel Other	249		249	249						0
22	4010,5600 OPERATION SUP. & ENG.	47	47	0							0
23	4010.5620 STATION EXPENSES	77	77	(0)							(0)
24	4010.5660 MIS. TRANS. EXPS.			-							-
25	4010.5800 OP SUPERVISION	245	245	(0)							(0)
26	4010.5810 CUSTOMER EQUIPMENT	33	33								(0)
27	4010.5820 STATION EXPENSES	73	73	0							0
28	4010.5830 OVHD LINES/TRANS.	77	77	(0)							(0)
29	4010.5840 UNDERGROUND LINE EXP.			- (-)							-
30	4010.5850 STREET LIGHT EXPENSE	16	16	(0)							(0)
31	4010.5860 METER EXPENSES	297	297	0							0
32	4010.5870 AREA LIGHT EXP.	138	137	1							1
33	4010.5880 MISC. DISTR. OFFICE EXP.	274	274	0							0
34	4010.5890 RENTS	=		-							-
35	1010.0000 1121110			_							_
36	4010.9010 SUPERVISION	225	225	0							0
37	4010.9020 METER READING EXP.	209	209	0							0
38	4010.9030 CUSTOMER RECORDS	2,038	2,038	(0)							(0)
	4010.9040 UNCOLL. ACCOUNTS	109	88	21			21				-
39	4010.9050 MISC, CUST, ACCTS, EXP.										_
00	906.0000 Conservation under-recovery	180		180		180					(0)
	907.0000 Conservation Supervision					-					-
	908.0000 Conservation Customer Assistance	575		575		575					(0)
40	909.0000 Conservation info and Instructional	51		51		51					0
41	909.0000 Conservation Misc. Cust. Expense	42		42		42					Õ
42	4010.9110 SALES SUPERVISION	26	26	0							0
43	4010.9120 SELLING EXPENSE	0	0	0							0
44	4010.9130 ADVERTISING	93	93	0							Õ
45	4010.9160 MISC. SALES EXPENSE										_
46	4010.0100 MICO. O'ALLO EXI LIVOL			_							_
47	4010.9200 ADM, & GENERAL SALARIES	2,191	2,191	(0)							(0)
48	4010.9210 OFFICE SUPPLIES & EXP.	1.147	875	272							272 Note 2:
49	4010.9230 OUTSIDE SERVICES	631	631	(0)							(0)
50	4010.9240 PROPERTY INSURANCE	199	199	(0)							(0)
51	4010.9250 INJURIES AND DAMAGES	437	437	(0)							(0)
52	4010.9260 EMPLOYEE PENSION/BENEFITS	531	531	0							0
53	4010.9280 REGULATORY EXPS.	-	-	-							-
54	4010.9301 INSTITUTIONAL ADVERTISING	50	50	0							0
55	4010.9302 MISC. GENERAL EXPENSES	123	123	0							0
56	4010.9310 RENTS	87	87	(0)							(0)
57	1010.0010 1.21110	O1	01	(0)							(0)
	OTAL OPERATION EXPENSES	55.806	9.078	46.728	45,585	848	21	0		0 0	274
÷			5,510	,. 20	.5,500				·	<u> </u>	 .

							LES	S				
ne Account	Account	Year 4	2022	Differences	Fuel	Conservation	Storm	SPP	Franchise	Gross Receipts	Remaining	
o. No.	Title	Annual Report (000)	Actual (000)	2022	i doi	Consolvation	otomi	011	Transmoo	Cross recorpts	Difference	
8 MAINTENANCE EXP	PENSE											
59												
60 4020.5700 MAINT	. STATION EQ.	17	17	0							0	
61 4020.5710 MAINT	. OVERHEAD LINES	2	2	(0)							(0)	
32 4020.5730 MAINT	. MISC. TRANS. PLT.			- ` ´							- ' '	
3				-							-	
34 4020.5900 MAINT	. SUPERV./ENG.	0		0							0	
55 4020.5910 MAINT	. OF STRUCTURES	5	5	0							0	
66 4020.5920 MAINT	. OF STATION EQUIP.	20	20	(0)							(0)	
67 4020.5930 MAINT	OF POLES/COND/SER	3,310	3,310	(0)							(0)	
68 4020.5940 MAINT	. OF U/G LINES	255	255	(0)							(0)	
69 4020.5950 MAINT	. OF TRANSFORMERS	112	112	(0)							(0)	
70 4020.5960 MAINT	. OF STREET LIGHTS	149	149	(0)							(0)	
71 4020.5970 MAINT	. OF METERS	118	118	0							0	
72 4020.5980 MAINT	OF MISC. DISTR. PLT.	52	52	(0)							(0)	
73											- '	
74 4020.9320 MAINT	. OF GENERAL PLANT		64	(64)							(64)	
75 4020.9350 MAINT	. OF GENERAL PLANT	64	-	64							64	
76				-								
7 TOTAL MAINTENAN	CE EXPENSE	4,103	4,104	0		0	0		(0	(0)	
8	FOLATION EVENUE	4.540	4 704	(400)							(400)	
	ECIATION EXPENSE	4,540	4,731	(190)								Note 4
0 4050.0000 AMOR		(248)	4 400	(248)			7.000				(248)	
	T. REGULATORY ASSET	9,004	1,123	7,881			7,632				248	
32	OTHER THAN ING. TAYER N	7.047	4 00 4	-					0.57	0.000	-	
	OTHER THAN INC. TAXES Note 1	7,647	1,834	5,813					3,571	2,202	40	Note 1
4	AE TAYES SUBDENTIBEE	4.470	4 505	-							-	
	ME TAXES CURRENT/DEF.	4,178	1,585	2,593							2,593	Note 5
6	T O dit	(0.000)		- (0.000)							(0.000)	N-4- F
7 4110.0000 Defino	come Tax Gredit	(2,680)		(2,680)							(2,680)	Note 5
88 TOTAL OPERATING	EVDENCES	00.054	22.454	E0 00C	45 505	040	7.050		2 - 7	0.000		
89 TOTAL OPERATING	EXPENSES	82,351	22,454	59,896	45,585	848	7,653	0	3,571	2,202	37	

Note 1: PSC Regulatory Assessment Fee on clause revenues were not included

Note 2: Differences in 921 account and depreciation relate to depreciation expense moved out of 921 in MFR numbers and into depreciation expense.

Note 3: Annual Report included a \$32K reduction to accounts receivable. MFR agrees with the ledger.

Note 4: Annual Report doesn't include \$190K of Corporate Common depreciation expense

Note 5: The MFR income tax includes the tax effect of pension costs that have been approved in a regulatory asset petition but, are required to be below the line for income statement purposes.

							LESS				
Line A	Account Account No. Title	2023 Year 5 Annual Report (000)	Actual (000)	Differences 2023	Fuel	Conservation	Storm	SPP	Franchise	Gross Receipts	Remaining Difference
1 E	BASE REVENUES										
2											
3	4000.4400 RESIDENTIAL SALES	56,921	13,585	43,336	34,877	339	3,841	751	2,091	1,437	0
4	4000.4420 COMMERCIAL SALES	36,889	2,942	33,947	6,838	66	748	171	1,022	544	24,557
5	4000.4421 COMMERCIAL		4,048	-4,048	17,917	183	1,007	217	701	484	(24,557)
6	4000.4422 COMMERCIAL LARGE	15,158	1,385	13,773	8,661	90	2,085	110	411	240	2,176
7	4000.4423 INDUSTRIAL		694	-694	1,151	4	47	0	230	51	(2,176)
8	4000.4430 OUTDOOR LIGHTING	2,705	1,924	782	474	6	66	110	85	41	0
	4000.4440 Public Street and Highway Lighting	271		271	203	2	28		32	7	0
11	4000.4480 INTERDEPT. SALES	54		54	50				2	1	0
12	4000.4490 RATE REFUNDS			0							-
13				0							-
14	4000.4500 FORFEITED DISC.	505	505	0							(0)
15	4000.4510 MISC. SERVICE REVENUE	213	213	0							0
16	4000.4540 RENT	269	269	0							0
17	4000.4560 MISC OTHER REVENUE	-6,111	700	-6,811	(6,779)			(32)			(0)
18 _	4000.4563 UNBILLED REVENUE	(22)	(22)	0							(0)
19 T	TOTAL BASE REVENUES	106,853	26,242	80,610	63,392	690	7,823	1,326	4,574	2,805	0

								LES	SS			
			2023									
	Account	Account	Year 5		Differences	Fuel	Conservation	Storm	SPP	Franchise	Gross	Remaining
No. N	√o.	Title	Annual Report	Actual	2023						Receipts	Difference
			(000)	(000)								
20 (DEBATING EYE	PENSES (LESS FUEL. STORM & CONSERVATION)										
20 €	555.0000 Fue		62,081		62,081	62,081						0
21	557.0000 Fue		259		259	259						0
22		ERATION SUP. & ENG.	16	16	0	200						0
23		ATION EXPENSES	101	101	0							0
24		S. TRANS. EXPS.		-	0							-
25	4010.5800 OP		246	246	0							(0)
26		STOMER EQUIPMENT	23	23	0							(0)
27		ATION EXPENSES	86	86	0							O´
28	4010.5830 OVI	HD LINES/TRANS.	90	90	0							(0)
29	4010.5840 UNI	DERGROUND LINE EXP.	(3)	-3	0							`o´
30	4010.5850 STF	REET LIGHT EXPENSE	7	7	0							(0)
31	4010.5860 ME	TER EXPENSES	315	315	0							O O
32	4010.5870 ARI	EA LIGHT EXP.	58	58	0							(0)
33	4010.5880 MIS	SC. DISTR. OFFICE EXP.	303	303	0							(0)
34	4010.5890 REI	NTS		0	0							-
35					0							-
36	4010.9010 SUI	PERVISION	138	138	0							0
37	4010.9020 ME	TER READING EXP.	218	218	0							0
38		STOMER RECORDS	2,083	2,083	0							0
		COLL. ACCOUNTS	389	389	0							-
39		SC. CUST. ACCTS. EXP.			0							-
		nservation under-recovery	(220)		-220		(220)					0
		nservation Supervision										
		nservation Customer Assistance	752		752		752					(0)
40		nservation info and Instructional	63		63		63					(0)
41		nservation Misc. Cust. Expense	105		105		105					(0)
42		LES SUPERVISION	34	34	0							(0)
43		LLING EXPENSE	0	0	0							-
44	4010.9130 ADV		98	98	0							0
45 46	4010.9160 MIS	SC. SALES EXPENSE		0	0							-
46 47	4010 0200 45	M. & GENERAL SALARIES	2.471	2.471	0							(0)
47 48		M. & GENERAL SALARIES FICE SUPPLIES & EXP.	2,471 1.298	1.003	295							(U) 295 N
46 49		TSIDE SERVICES	715	715	295							295 N
50		OPERTY INSURANCE	248	248	0							(0)
51		URIES AND DAMAGES	636	636	0							(0)
52		PLOYEE PENSION/BENEFITS	1,074	1,074	0							(0)
53		GULATORY EXPS.	1,074	1,074	0							U
54		STITUTIONAL ADVERTISING	32	32	0							(0)
55		SC. GENERAL EXPENSES	132	132	0							(0)
56	4010.9302 MIS		60	60	0							0
57	.510.0010 11		00	00	O							O
	OTAL OPERATI	ON EXPENSES	73,908	10,573	63,335	62,340	700	0	-	0 0	0	295

Attachment A- 2: MFR C-6 Reconciliation to the Annual Report Docket No. 20240099-EI

							LES	S			
Line Ac No. No		2023 Year 5 Annual Report (000)	Actual (000)	Differences 2023	Fuel	Conservation	Storm	SPP	Franchise	Gross Receipts	Remaining Difference
58 M	AINTENANCE EXPENSE										
59											
60	4020.5700 MAINT. STATION EQ.	7	7	0							0
61	4020.5710 MAINT. OVERHEAD LINES	3	3	0							(0)
62	4020.5730 MAINT. MISC. TRANS. PLT.			0							- ' '
63				0							-
64	4020.5900 MAINT. SUPERV./ENG.	6	6	0							(0)
65	4020.5910 MAINT. OF STRUCTURES	(0)	0	0							O O
66	4020.5920 MAINT. OF STATION EQUIP.	131	131	0							0
67	4020.5930 MAINT. OF POLES/COND/SER	3,160	3,160	0							(0) (0) (0)
68	4020.5940 MAINT. OF U/G LINES	260	260	0							(0)
69	4020.5950 MAINT. OF TRANSFORMERS	55	55	0							(0)
70	4020.5960 MAINT. OF STREET LIGHTS	87	87	0							0
	4020.5970 MAINT. OF METERS	164	164	0							0
	4020.5980 MAINT. OF MISC. DISTR. PLT.	11	11	0							-
73				0							-
	4020.9320 MAINT. OF GENERAL PLANT		59	-59							(59)
75	4020.9350 MAINT. OF GENERAL PLANT	60	1	59							59
76											
	OTAL MAINTENANCE EXPENSE	3,942	3,942	0		0 0	0	0	0	0	(0)
78											
	4030.1000 DEPRECIATION EXPENSE	3,938	4,171	-233				34			(267) Note
	4050.0000 AMORTIZATION	(237)		-237							(237)
	4070.0000 AMORT. REGULATORY ASSET	9,004	1,134	7,870			7,632				237
82				0							-
	4080.0000 TAXES OTHER THAN INC. TAXES Note 1	9,149	1,705	7,444					4,574	2,805	65 Note
84				0							-
	4090.4100 INCOME TAXES CURRENT/DEF.	9,321	941	8,379							8,379 Note
86				0							-
	4110.0000 Def income Tax Credit	(7,955)	0	-7,955							(7,955) Note
88											
89 <u>TC</u>	OTAL OPERATING EXPENSES	101,070	22,467	78,603	62,34	10 700	7,632	34	4,574	2,805	517

Note 1: PSC Regulatory Assessment Fee on clause revenues were not included

Note 2: Differences in 921 account and depreciation relate to depreciation expense moved out of 921 in MFR numbers and into depreciation expense.

Note 3: Annual Report included a \$32K reduction to accounts receivable. MFR agrees with the ledger.

Note 4: Annual Report doesn't include \$190K of Corporate Common depreciation expense

Note 5: The MFR income tax includes the tax effect of pension costs that have been approved in a regulatory asset petition but, are required to be below the line for income statement purposes.

Attachment A-2A 2023 Depreciation Reconciliation

Docket No. 20240099-EI

	MFR	Annual Report	
Ledger	3,828,262.66	3,828,262.66	
Florida Common Allocation	119,190.81	109,931.00	Annual Report has an incorrect calculation that was corrected in the MFR filing. In addition, the annual report did not reduce Account 921 for the portion of Florida Common Depreciation Recorded there.
Corporate Common Allocation	175,692.00		Corporate Common Depreciation in the Annual Report is included in Account 921.
Depreciation in Operating Accounts for Vehicles	82,877.00		
Less SPP Depreciation	(34,458.00)		
Non-Utility Vehicle Depreciation	(615.00)		
	4,170,949.47	3,938,193.66	-
		·	-

Attachment A-2B Income Tax Reconciliation 2023

Docket No. 20240099-EI

	MFR	Annual Report
Net Current and Deferred General Ledger	1,366,181.00	1,366,181.00
Income Tax on Fuel	(253,806.00)	
Income Tax on Conservation	2,541.00	
Income Tax on Non-Utility Adjustment	156.00	
Income Tax Sync Adjustment	43,777.00	
Income Tax on Storm Recovery	(41,523.00)	
Income Tax on Economic Development Adjustment	228.00	
Income Tax on EEI dues adjustment	1,901.00	
Income Tax on SPP	(177,988.00)	
	941,467.00	1,366,181.00
Per Annual Report 409		6,306,623.00
Per Annual Report 410		3,014,219.00
Per Annual Report 411		(7,954,660.00)
	_	1,366,182.00

Attachment A-3: Reconcile D-2 to the Annual Report Docket No. 20240099-EI

Long Term Debt Chesapeake Corporate

Page 256 of the Annual Report total amount outstanding column H	1,209,333,422
Less Marlin Note (1)	7,633,422
	1,201,700,000
Per Year End Filing on D-2	1,197,372,727
Plus Year-End Unamortized Debt not shown on page 256 of Annual Report	4,327,273
	1,201,700,000
Difference	-

Note (1)-This note is not charged to Marlin but could only be granted based on its assets so it has been excluded in the debt allocation.