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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.

Attachment 6, 7, 8 FPU Depr 2.2023  
2023 Rates

FPU Natural Gas Effect of Updated Rates and Change Imbalance

FERC	Depr Expense True-up for		2023 Reserve Imbalance YTD	2023 Reserve Imbalance	Depr Expense Rate	AARC/COR Rate	Combined Rate
	January	AARC/COR True-up for January	Reversal of 1/2023	YTD True-up			
1210	-	-	-	-	-	-	-
3010	-	-	-	-	0.0300	-	0.0300
3020	-	-	-	-	0.0300	-	0.0300
3030	-	-	-	-	-	-	-
3040	-	-	-	-	-	-	-
3050	-	-	-	-	-	-	-
3740	-	-	-	-	-	-	-
3741	(119.72)	-	-	-	0.0120	-	0.0120
3750	323.34	-	-	-	0.0280	-	0.0280
3761	(52,883.17)	2,993.38	-	-	0.0128	0.0032	0.0160
3762	(11,506.19)	6,252.21	-	-	0.0150	0.0060	0.0210
376G	(66,792.23)	3,780.68	-	-	0.0128	0.0032	0.0160
3780	(3,532.52)	313.89	-	-	0.0246	0.0025	0.0270
3790	(7,899.02)	919.03	-	-	0.0227	0.0023	0.0250
3801	7,774.48	11,677.41	-	-	0.0192	0.0058	0.0250
3802	(3,748.85)	(4,900.21)	-	-	0.0152	0.0198	0.0350
380G	5,068.49	7,602.75	-	-	0.0192	0.0058	0.0250
3810	2,142.01	-	-	-	0.0370	-	0.0370
3811	(3,913.93)	-	-	-	0.0220	-	0.0220
3820	(12,691.63)	2,428.86	-	-	0.0217	0.0043	0.0260
3821	(262.42)	64.74	-	-	0.0183	0.0037	0.0220
3830	(8,124.10)	-	-	-	0.0200	-	0.0200
3840	(615.05)	351.47	-	-	0.0200	0.0040	0.0240
3850	(437.84)	-	-	-	0.0200	-	0.0200
3870	(2,690.86)	-	-	-	0.0300	-	0.0300
3890	-	-	-	-	-	-	-
3900	-	-	-	-	0.0230	-	0.0230
3910	-	-	(325.09)	(9,726.16)	14 Year Amortization	-	-
3912	-	-	(17,701.92)	4,811.26	10 Year Amortization	-	-
3913	-	-	(1,524.32)	17,957.46	20 Year Amortization	-	-
3914	-	-	(1,442.09)	38,670.86	10 Year Amortization	-	-
3921	(1,358.32)	-	-	-	0.0570	-	0.0570
3922	(14,027.22)	-	-	-	0.0560	-	0.0560
3923	-	-	-	-	0.0820	-	0.0820
3924	(94.53)	-	-	-	0.0190	-	0.0190
3930	-	-	15.25	(192.04)	26 Year Amortization	-	-
3940	-	-	(1,132.92)	(6,903.16)	15 Year Amortization	-	-
3950	-	-	-	-	20 Year Amortization	-	-
3960	(897.33)	-	-	-	0.0400	-	0.0400
3970	-	-	294.26	3,209.14	13 Year Amortization	-	-
3980	-	-	(699.49)	309.16	17 Year Amortization	-	-
3990	-	-	-	-	5 Year Amortization	-	-
<b>Grand Total</b>	<b>(176,286.61)</b>	<b>31,484.21</b>	<b>(22,516.32)</b>	<b>48,136.52</b>			

















-	-	-	(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 Indiantown	-
-	-	-	-	-	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	391-Office Furniture and Equipment	-	-	FPU Natural Gas	-
-	-	-	(470.58)	-	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	-	-	Central Florida 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	-



7,002.44	0.00433	710,042.63	84.02	340.23	843.18
(74,677.75)	0.00433	9,575,106.02	1,097.09	4,552.11	11,558.37
12,986.90	0.00367	593,040.09	64.74	246.11	643.45
4,606.50	0	2,170,036.11	-	-	1,294.38
-	0	-	-	-	-
-	0	20,315.86	-	-	11.85
-	0	-	-	-	-
-	0	-	-	-	-
-	0	1,419,284.42	-	-	827.91
-	0	353,168.88	-	-	206.01
(34.64)	0	3,747,446.21	-	-	2,386.16
7.10	0.004	10,635.41	3.55	7.10	11.53
-	0.004	-	-	-	-
-	0.004	-	-	-	-
2,804.93	0.004	380,181.77	126.73	253.46	411.87
-	0.004	-	-	-	-
18,141.66	0.004	663,569.58	221.19	442.38	718.87
(37,671.48)	0	1,735,689.87	-	-	2,458.90
-	0	-	-	-	-
-	0	99,570.17	-	-	-
-	0	-	-	-	-
-	0	19,230.63	-	-	28.13
-	0	-	-	-	-
-	0	45,147.72	-	-	-
3,936.04	0	1,143,126.80	-	-	1,905.22
-	0	24,376.11	-	-	-
-	0	-	-	-	-
-	0	829,320.92	-	-	1,382.20
-	0	54,322.44	-	-	90.55
-	0	1,203,678.38	-	-	2,007.30
-	0	39,934.00	-	-	-
-	0	596,857.97	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	418,724.56	-	-	-
-	0	-	-	-	-
-	0	77,973.15	-	-	-
-	0	103,080.34	-	-	197.57
-	0	7,710,124.89	-	-	14,777.74
-	0	-	-	-	-
-	0	1,881,541.68	-	-	3,606.29
-	0	-	-	-	-
-	0	340,732.20	-	-	653.07
-	0	-	-	-	-
-	0	13,287.15	-	-	-
-	0	87,836.68	-	-	522.84
-	0	-	-	-	(9,726.16)
-	0	213,910.37	-	-	1,273.28
-	0	4,280.46	-	-	25.48
-	0	757,189.17	-	-	4,507.08
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	143,043.96	-	-	1,192.03
-	0	55,952.92	-	-	466.27
-	0	85,741.00	-	-	-
-	0	-	-	-	-
-	0	-	-	-	4,811.26
-	0	17,775.46	-	-	148.13
-	0	-	-	-	-
-	0	45,235.70	-	-	376.96
-	0	111,291.03	-	-	-
-	0	469,104.38	-	-	1,954.60
-	0	-	-	-	-
-	0	13,227.98	-	-	55.12
-	0	-	-	-	17,957.46
-	0	16,485.56	-	-	68.69
-	0	-	-	-	-
-	0	-	-	-	-
-	0	1,251.45	-	-	-
-	0	793,947.77	-	-	6,608.73
-	0	932,207.70	-	-	7,768.40
-	0	80,973.21	-	-	674.78
-	0	-	-	-	38,670.86
-	0	926.98	-	-	-
-	0	529,098.39	-	-	4,409.15
-	0	4,937,237.95	-	-	41,143.65
-	0	-	-	-	-
-	0	41,817.20	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
30,508.53	0	67,781.77	-	-	(338.92)
-	0	-	-	-	-
-	0	-	-	-	-
-	0	21,441.17	-	-	(107.20)

-	0	50,090.80	-	-	(250.46)
-	0	-	-	-	-
-	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	-	-	-	-
-	0	-	-	-	-
35,050.95	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	-	-	(22.52)
-	0	-	-	-	-
-	0	15,575.55	-	-	(25.96)
-	0	-	-	-	-
-	0	-	-	-	(192.04)
-	0	5,773.36	-	-	18.50
-	0	-	-	-	-
-	0	23,684.70	-	-	75.91
-	0	343,852.75	-	-	1,910.29
-	0	13,438.12	-	-	74.66
-	0	-	-	-	(6,903.16)
-	0	223,591.56	-	-	1,242.18
-	0	219,195.07	-	-	1,217.75
-	0	389,911.76	-	-	2,166.18
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	425,700.00	-	-	-
-	0	58,312.73	-	-	140.93
-	0	-	-	-	-
-	0	355,061.15	-	-	858.07
-	0	95,136.76	-	-	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	-	-	1,662.08
-	0	23,978.06	-	-	153.71
-	0	861,602.45	-	-	5,523.09
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	42,473.92	-	-	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	124,356.76	-	-	608.59
-	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	88.06	1,027.45	2,201.71
-	0.0032	-	-	-	-
1,117,296.94	0.0032	109,351,027.92	2,734.00	31,894.27	68,340.40
92,085.88	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
(913,228.15)	0.00577	39,811,299.19	5,917.94	24,964.37	67,422.40
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	16,469.04	-	-	-
-	0	1,266.39	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	238,080.94	-	-	-
-	0	1,919.45	-	-	-
-	0	52,132.36	-	-	99.92
-	0	4,010.19	-	-	7.69
-	0	-	-	-	-
-	0	-	-	-	-
-	0	753,913.87	-	-	1,445.00
-	0	-	-	-	-
-	0	-	-	-	-
-	0	374.07	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	70,324.75	-	-	418.60
-	0	-	-	-	-

-	0	188,562.35	-	-	1,571.35
-	0	4,541.75	-	-	37.85
-	0	1,331.90	-	-	11.10
-	0	-	-	-	-
-	0	-	-	-	-
-	0	-	-	-	-
-	0	270,807.74	-	-	2,256.73
-	0	19,074.70	-	-	93.50
-	0	-	-	-	-
-	0	-	-	-	-
-	0	69,025.45	-	-	338.36
-	0	-	-	-	-



Journal_Type	Originating_Org	Journal_Number	Account_Code	Seg1_Code	Seg2_Code	Seg3_Code	Seg4_Code	Reference_Code	Amount	Description	Vendor_Name	Document_1	Document_2	Apply_Date	Posted_Date	Posted_Status
									983,540.09	983,540.09	-					
PP-DEPR	CU00	JRN100572653	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	JRN100572653	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	JRN100572653	FC00-00000-108V-1080	FC00	00000	108V	1080	DEPR_CE	920.55	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	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	JRN100572653	CF00-AA700-7785-4032	CF00	AA700	7785	4032		42,278.00	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	CF00-GP400-7785-4032	CF00	GP400	7785	4032		13,592.94	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FI00-AA700-7785-4032	FI00	AA700	7785	4032		987.66	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FN00-AA700-7785-4032	FN00	AA700	7785	4032		92,414.53	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FN00-GP400-7785-4032	FN00	GP400	7785	4032		62,402.42	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FT00-AA700-7785-4032	FT00	AA700	7785	4032		297.39	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FT00-GP400-7785-4032	FT00	GP400	7785	4032		160.19	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	CF00-AA700-8110-4030	CF00	AA700	8110	4030		150,303.94	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	CF00-GP400-8110-4030	CF00	GP400	8110	4030		30,467.06	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FI00-AA700-8110-4030	FI00	AA700	8110	4030		4,311.95	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FN00-AA700-8110-4030	FN00	AA700	8110	4030		396,306.13	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FN00-GP400-8110-4030	FN00	GP400	8110	4030		150,153.21	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FT00-GP400-8110-4030	FT00	GP400	8110	4030		432.32	Plant Depreciation				2/28/2023	3/8/2023	Yes
PP-DEPR	CU00	JRN100572653	FT00-AA700-8110-4030	FT00	AA700	8110	4030		1,388.41	Plant Depreciation				2/28/2023	3/8/2023	Yes

Attachment 9 Grip

start_month	end_month	Company	GL Account	Utility Account	begin_bal	additions	retirements	trans_adj	end_bal
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-3761 - Mains PL	37,242,920.56	5,092.94	-	38,165,594.00	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	189,235,836.97
03/2023	03/2023	FPU Natural Gas	1060 INSERVICE	3-3761 - Mains PL	1,912,958.11	5,709,403.26	-	-	7,622,361.37
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-3801 - Services PL	19,645,968.36	273,417.56	-	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	901,488.26	-	44,957,059.00	105,406,352.55
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	36,344,891.20	-	-	(38,185,594.00)	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	112,278,797.51	27,321.73	-	(108,740,435.00)	3,565,684.24
03/2023	03/2023	FPU Natural Gas	1060 INSERVICE	3-376G - Mains GRIP	869,923.25	-	-	-	869,923.25
03/2023	03/2023	Central Florida Gas	1010 PLANT	3-380G - Services GRIP	3,618,795.83	-	-	(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
					<b>401,666,574.36</b>	<b>7,194,874.97</b>	<b>-</b>	<b>0.00</b>	<b>408,861,449.33</b>

Attachment 9A AD tranfer in Fixed Asset System for Grp

start_month	end_month	company	begin_bal	provision	retirements	cost_of_removal	salv_credits	transfers	gain_loss	end_bal	depr_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	-	-	-	-	-	-	-	-	FN-376G-Mains GRIP
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
			<u>71,174,326.86</u>	<u>628,745.07</u>	-	<u>(3,314.27)</u>	-	-	-	<u>71,799,757.66</u>	

Originating Org Unit: FN00		Batch		Entered by: <i>MG Moore</i> 3/22/23	
Journal Number — JRNL: JRNL00573200		GLBAT00279743		Approved by: <i>po</i> 3/31/2023	
JE Description: Rcls unrecovered AEP rec to assets				Posted Date:	
Journal Type: GJ					
Apply Date: 3/31/2023					
Account	Debit	Credit	Ref	Doc	Description
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	FN19731420	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	0.00	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

GI Post Mo Yr: 03/01/2023

Set Of Books: GAAP

Amount: \$85,999.60 Post to GL:

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

Cancel



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

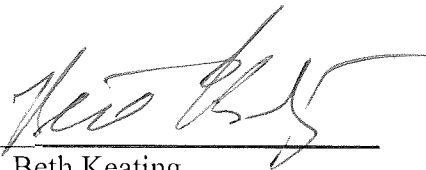
Journal Number	Organization	Apply date	Line No	iving Com	Account Code	Line Description	Document 1	Document 2	Natural Currency	Amount	Reference Code
JRN00573449	FN00	3/31/2023	1	CHPK	FN00-RA711-7310-9280	Amort Rate case costs over 60 Mnths	PSC-2023-0103-FOF-GU	JRN00573449	USD	\$ 61,211.70	
JRN00573449	FN00	3/31/2023	2	CHPK	FN00-00000-1760-1860	Amort Rate case costs over 60 Mnths	PSC-2023-0103-FOF-GU	JRN00573449	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 13<sup>th</sup> 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 <a href="mailto:jcrawfor@psc.state.fl.us">jcrawfor@psc.state.fl.us</a> <a href="mailto:rsandy@psc.state.fl.us">rsandy@psc.state.fl.us</a>
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By:   
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