



208 Wildlight Avenue  
Yulee, FL 32097

December 1, 2020

Adam J. Teitzman  
Commission Clerk & Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

RE: Docket Number 20200194-GU:  
Florida Public Utilities Company, COVID-19 Regulatory Assets Filing Data

Dear Mr. Teitzman:

We are enclosing the **October 2020** expense and savings information that will be entered into the Florida Public Utilities' COVID-19 related Regulatory Assets for Florida Public Utilities, Florida Public Utilities-Fort Meade, Florida Public Utilities-Indiantown, Florida Public Utilities-Electric Division, and the Florida Division of the Chesapeake Utilities Corporation. This satisfies the monthly report requirement in accordance with Proposed Agency Action Order PSC-2020-0404-PAA-PU.

If you have any questions or comments, please feel free to contact me at [dcraig@fpuc.com](mailto:dcraig@fpuc.com), or (904) 383-8693.

Sincerely,

A handwritten signature in blue ink that reads "Derrick M. Craig".

Derrick M. Craig  
Senior Regulatory Analyst

Enclosure

CC: Beth Keating, Gunster & Yoakley

## COVID-19 Regulatory Asset Filing

Utility: *Florida Public Utilities*

Reporting Month:

*October 2020*

*The report should include data as of the last day of reporting month  
and is due by the first day of the month after the following month*

Incremental Expenses		
Incremental Cleaning, Safety, and PPE Expenses	Reporting Month	March 2020 through Current (cumulative)
Expenses	\$17,188	\$150,619

Incremental Bad Debt Expense		
Incremental Bad Debt	Reporting Month	March 2020 through Current (cumulative)
Incremental Bad Debt <sup>3</sup>	(\$3,426)	\$418,865

<sup>3</sup>Difference between reporting month and the average of the same month for the prior three years; excluding any prior months that were impacted by named hurricanes. If a prior month is excluded, provide an explanation.

COVID-Related Savings		
COVID-Related Savings	Reporting Month	March 2020 through Current (cumulative)
Savings	\$43,384	\$470,763

COVID-Related Net Impact		
Expenses and Bad Debt Expense Less Savings	Reporting Month	March 2020 through Current (cumulative)
Net Incremental Expenses	(\$29,622)	\$98,721

Utility: *Florida Division of Chesapeake Utilities*

Reporting Month:

*October 2020*

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Incremental Expenses		
Incremental Cleaning, Safety, and PPE Expenses	Reporting Month	March 2020 through Current (cumulative)
Expenses	\$867	\$11,474

Incremental Bad Debt Expense		
Incremental Bad Debt	Reporting Month	March 2020 through Current (cumulative)
Incremental Bad Debt <sup>3</sup>	(\$811)	\$42,869

<sup>3</sup>Difference between reporting month and the average of the same month for the prior three years; excluding any prior months that were impacted by named hurricanes. If a prior month is excluded, provide an explanation.

COVID-Related Savings		
COVID-Related Savings	Reporting Month	March 2020 through Current (cumulative)
Savings	\$13,177	\$182,369

COVID-Related Net Impact		
Expenses and Bad Debt Expense Less Savings	Reporting Month	March 2020 through Current (cumulative)
Net Incremental Expenses	(\$13,121)	(\$128,027)

## COVID-19 Regulatory Asset Filing

Utility: **FPUC-Indiantown**

Reporting Month:

**October 2020**

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Incremental Expenses		
Incremental Cleaning, Safety, and PPE Expenses	Reporting Month	March 2020 through Current (cumulative)
Expenses	\$0	\$111

Incremental Bad Debt Expense		
Incremental Bad Debt	Reporting Month	March 2020 through Current (cumulative)
Incremental Bad Debt <sup>3</sup>	\$0	(\$17)

<sup>3</sup>Difference between reporting month and the average of the same month for the prior three years; excluding any prior months that were impacted by named hurricanes. If a prior month is excluded, provide an explanation.

COVID-Related Savings		
COVID-Related Savings	Reporting Month	March 2020 through Current (cumulative)
Savings	\$0	\$0

COVID-Related Net Impact		
Expenses and Bad Debt Expense Less Savings	Reporting Month	March 2020 through Current (cumulative)
Net Incremental Expenses	\$0	\$93

Utility: **FPUC-Fort Meade**

Reporting Month:

**October 2020**

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Incremental Expenses		
Incremental Cleaning, Safety, and PPE Expenses	Reporting Month	March 2020 through Current (cumulative)
Expenses	\$0	\$105

Incremental Bad Debt Expense		
Incremental Bad Debt	Reporting Month	March 2020 through Current (cumulative)
Incremental Bad Debt <sup>3</sup>	(\$73)	\$1,581

<sup>3</sup>Difference between reporting month and the average of the same month for the prior three years; excluding any prior months that were impacted by named hurricanes. If a prior month is excluded, provide an explanation.

COVID-Related Savings		
COVID-Related Savings	Reporting Month	March 2020 through Current (cumulative)
Savings	\$0	\$0

COVID-Related Net Impact		
Expenses and Bad Debt Expense Less Savings	Reporting Month	March 2020 through Current (cumulative)
Net Incremental Expenses	(\$73)	\$1,686

## COVID-19 Regulatory Asset Filing

**Utility:** FPUC-Electric Division

**Reporting Month:**

October 2020

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Incremental Expenses		
Incremental Cleaning, Safety, and PPE Expenses	Reporting Month	March 2020 through Current (cumulative)
Expenses	\$1,772	\$32,215

Incremental Bad Debt Expense		
Incremental Bad Debt	Reporting Month	March 2020 through Current (cumulative)
Incremental Bad Debt <sup>3</sup>	(\$494)	\$564,542

<sup>3</sup>Difference between reporting month and the average of the same month for the prior three years; excluding any prior months that were impacted by named hurricanes. If a prior month is excluded, provide an explanation.

COVID-Related Savings		
COVID-Related Savings	Reporting Month	March 2020 through Current (cumulative)
Savings	\$6,000	\$90,177

COVID-Related Net Impact		
Expenses and Bad Debt Expense Less Savings	Reporting Month	March 2020 through Current (cumulative)
Net Incremental Expenses	(\$4,722)	\$506,580

**Utility:** FPUC-All Divisions

**Reporting Month:**

October 2020

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Incremental Expenses		
Incremental Cleaning, Safety, and PPE Expenses	Reporting Month	March 2020 through Current (cumulative)
Expenses	\$19,828	\$194,523

Incremental Bad Debt Expense		
Incremental Bad Debt	Reporting Month	March 2020 through Current (cumulative)
Incremental Bad Debt <sup>3</sup>	(\$4,804)	\$1,027,839

<sup>3</sup>Difference between reporting month and the average of the same month for the prior three years; excluding any prior months that were impacted by named hurricanes. If a prior month is excluded, provide an explanation.

COVID-Related Savings		
COVID-Related Savings	Reporting Month	March 2020 through Current (cumulative)
Savings	\$62,561	\$743,308

COVID-Related Net Impact		
Expenses and Bad Debt Expense Less Savings	Reporting Month	March 2020 through Current (cumulative)
Net Incremental Expenses	(\$47,537)	\$479,053

COVID Expense Details

BU or SS or Corporate of Department	Parent BU for NEO Reporting of BU	Department	Account	Month	YTD
Business Unit	Central Florida Gas	SS700: Special Situations-Business Unit	7090: Other Communication Expenses	0	1,486
Business Unit	Central Florida Gas	SS700: Special Situations-Business Unit	7220: Legal	867	3,841
Business Unit	Central Florida Gas	SS700: Special Situations-Business Unit	7790: Other Facilities Costs	0	6,147
Business Unit	Electric Distribution	SS700: Special Situations-Business Unit	7090: Other Communication Expenses	0	2,529
Business Unit	Electric Distribution	SS700: Special Situations-Business Unit	7220: Legal	1,020	2,805
Business Unit	Electric Distribution	SS700: Special Situations-Business Unit	7230: Consulting	0	81
Business Unit	Electric Distribution	SS700: Special Situations-Business Unit	7790: Other Facilities Costs	752	26,800
Business Unit	Electric Distribution	SS700: Special Situations-Business Unit	9210: Charitable Contribution	0	3,200
Business Unit	FPU-Fort Meade	SS700: Special Situations-Business Unit	7090: Other Communication Expenses	0	98
Business Unit	FPU-Fort Meade	SS700: Special Situations-Business Unit	7790: Other Facilities Costs	0	7
Business Unit	FPU-Indiantown	SS700: Special Situations-Business Unit	7090: Other Communication Expenses	0	98
Business Unit	FPU-Indiantown	SS700: Special Situations-Business Unit	7790: Other Facilities Costs	0	13
Business Unit	FPU-Natural Gas	SS700: Special Situations-Business Unit	7090: Other Communication Expenses	0	4,978
Business Unit	FPU-Natural Gas	SS700: Special Situations-Business Unit	7220: Legal	1,500	6,258
Business Unit	FPU-Natural Gas	SS700: Special Situations-Business Unit	7790: Other Facilities Costs	15,688	139,382
Business Unit	FPU-Natural Gas	SS700: Special Situations-Business Unit	9210: Charitable Contribution	0	4,200

Monthly Bad Debt Expense

COVID-19 Bad Debt Expense Calculations

October 2020

Monthly

	October 2020	October 2019	October 2018	October 2017
Florida Public Utilities	\$ 12,542	\$ 15,511	\$ 17,432	\$ 14,962
FL Div. Chesapeake Utilities	\$ 6,603	\$ 4,746	\$ 5,910	\$ 11,585
FPU-Indiantown	\$ -	\$ -	\$ -	\$ -
FPU-Fort Meade	\$ 118	\$ 93	\$ 218	\$ 262
FPU-Electric Division	\$ 8,717	\$ 13,510	\$ 4,512	\$ 9,610

Natural Gas

		Three-Year Average	Difference
FPU Bad Debt Expense	\$ 12,542	\$ 15,968	\$ (3,426)
FL Div. Chesapeake Bad Debt Expense	\$ 6,603	\$ 7,414	\$ (811)
FPU-Indiantown Bad Debt Expense	\$ -	\$ -	\$ -
FPU-Fort Meade Bad Debt Expense	\$ 118	\$ 191	\$ (73)

Electric

		Average	Difference
Electric Bad Debt Expense	\$ 8,717	\$ 9,211	\$ (494)

**COVID-19 Bad Debt Expense Calculations**

October 2020 Year To Date

	2020			2019			2018			2017		
	End of October 20	Beg of March	Variance	End of October 202	Beg of March	Variance	End of October 20:	Beg of March	Variance	End of October 20	Beg of March	Variance
Florida Public Utilities	\$ 600,686	\$ 43,711	\$ 556,975	\$ 159,518	\$ 51,498	\$ 108,020	\$ 214,617	\$ 45,136	\$ 169,481	\$ 181,881	\$ 45,053	\$ 136,828
FL Div. Chesapeake Utilities	\$ 77,350	\$ 9,213	\$ 68,137	\$ 126,679	\$ 12,910	\$ 113,769	\$ 44,537	\$ 14,645	\$ 29,892	\$ (39,343)	\$ 28,514	\$ (67,857)
FPU-Indiantown	\$ 1,964	\$ -	\$ 1,964	\$ 663	\$ -	\$ 663	\$ (412)	\$ -	\$ (412)	\$ 5,693	\$ -	\$ 5,693
FPU-Fort Meade	\$ 2,575	\$ 317	\$ 2,258	\$ 474	\$ 834	\$ (360)	\$ 1,651	\$ 954	\$ 697	\$ 2,960	\$ 1,265	\$ 1,695
FPU-Electric Division	\$ 703,663	\$ 20,472	\$ 683,191	\$ 130,270	\$ 16,815	\$ 113,455	\$ 157,354	\$ 12,081	\$ 145,273	\$ 112,274	\$ 15,054	\$ 97,220

**Natural Gas**

				Cumulative Three-Year Average (from March)			Difference	
FPU Bad Debt Expense	\$ 600,686	\$ 43,711	\$ 556,975	\$ 185,339	\$ 47,229	\$ 138,110	\$ 418,865	
FL Div. Chesapeake Bad Debt Expense	\$ 77,350	\$ 9,213	\$ 68,137	\$ 43,958	\$ 18,690	\$ 25,268	\$ 42,869	
FPU-Indiantown Bad Debt Expense	\$ 1,964	\$ -	\$ 1,964	\$ 1,981	\$ -	\$ 1,981	\$ (17)	
FPU-Fort Meade Bad Debt Expense	\$ 2,575	\$ 317	\$ 2,258	\$ 1,695	\$ 1,018	\$ 677	\$ 1,581	

**Electric**

				Average		Difference	
Electric Bad Debt Expense	\$ 703,663	\$ 20,472	\$ 683,191	\$ 133,299	\$ 118,649	\$ 570,364	\$ 564,542