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May 8, 2002

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COMMISSION CLERK

Blanca S. Bayo
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 020304-GU
2002 Depreciation Filing by Florida Division of Chesapeake Utilities Corporation

Dear Ms. Bayo:

Enclosed for filing in the above docket are an original and fifteen copies of the Depreciation Study for the Florida Division of Chesapeake Utilities Corporation.

Please acknowledge receipt of the foregoing by stamping the enclosed duplicate copy of this letter and returning same to me.

Thank you.

Sincerely,




Wayne L. Schiefelbein
Of Counsel

Copy: Ms. Pat Lee (w/ encl), Room 180M
Adrienne E. Vining, Esq. (w/o encl), Div. of Legal Services

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**THE FLORIDA DIVISION OF
CHESAPEAKE UTILITIES CORPORATION
DEPRECIATION STUDY
DECEMBER 31, 2001**

DOCUMENT NUMBER-DATE

64980 MAY-88

FPSC-COMMISSION CLERK

**THE FLORIDA DIVISION OF
CHESAPEAKE UTILITIES CORPORATION
DEPRECIATION STUDY
DECEMBER 31, 2001**

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Central Florida Gas – 2002 Capital Budget

ATTACHMENT A

SCHEDULES 1 THROUGH 4

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 COMPARISON OF CURRENT DEPRECIATION RATES
 AND PROPOSED DEPRECIATION RATES
 (FOR RATES EFFECTIVE JANUARY 1, 2003)

LINE NO.	ACCT NO.	DESCRIPTION	12/31/01 BALANCE		CURRENT RATES				PROPOSED RATES			
			INVESTMENT	BOOK RESERVE	THEORETICAL RESERVE	LIFE	SALVAGE	RATE	EXPENSE	LIFE	SALVAGE	RATE
1	374	LAND AND LAND RIGHTS	\$68,240	\$0		N/A		N/A				\$0
2	375	STRUCTURES AND IMPROVEMENTS	\$238,544	\$58,828		34.0	(15)	3.00%				\$7,166
3	376	MAINS - STEEL	\$12,595,103	\$4,705,050		29.0	(30)	3.20%				\$403,043
4	376	MAINS - PLASTIC	\$9,903,846	\$1,055,599		33.0	(30)	3.50%				\$346,635
5	378	M & R EQUIPMENT - GENERAL	\$617,051	\$131,946		26.0	(5)	3.60%				\$22,214
6	379	M & R EQUIPMENT - CITY	\$1,610,678	\$300,347		25.0	(5)	3.60%				\$56,374
7	380	SERVICES - STEEL	\$922,157	\$480,487		21.0	(52)	5.10%				\$47,030
8	380	SERVICES - PLASTIC	\$3,004,764	\$487,804		21.0	(25)	6.50%				\$165,262
9	381	METERS	\$1,296,985	\$527,183		13.9		4.50%				\$58,364
10	382	METER INSTALLATIONS	\$878,060	\$186,843		25.0	(5)	3.50%				\$30,732
11	383	REGULATORS	\$838,593	\$252,418		21.0		3.60%				\$30,189
12	385	M & R EQUIPMENT - INDUSTRIAL	\$1,210,590	\$103,320		23.0	(5)	4.00%				\$48,424
13	387	OTHER EQUIPMENT	\$306,450	\$209,533		5.0	(5)	16.80%				\$51,484
14	389	LAND AND LAND RIGHTS	\$98,285	\$0		N/A		N/A				\$0
15	390	STRUCTURES AND IMPROVEMENTS	\$368,821	\$100,881		32.0	5	2.30%				\$8,483
16	391.1	DATA PROCESSING EQUIPMENT	\$158,162	\$88,228		2.9	0	14.30%				\$22,617
17	391.2	OFFICE FURNITURE	\$84,451	\$44,074		10.5	3	5.80%				\$4,898
18	391.3	OFFICE EQUIPMENT	\$85,340	\$33,407		7.7		9.40%				\$8,022
19	391.4	VAX SYSTEM EQUIPMENT	\$50,151	\$38,140		2.1		16.70%				\$8,375
20	392.1	TRANSPORTATION EQUIP. AUTOS/LT TRUCKS	\$901,754	\$433,978		3.1	15	14.20%				\$128,049
21	392.3	TRANSPORTATION EQUIPMENT	\$119,139	\$108,677		3.5	10	2.90%				\$3,455
22	394	TOOLS AND WORK EQUIPMENT	\$77,215	\$34,042		12.8		5.30%				\$4,092
23	396	POWER OPERATED EQUIPMENT	\$398,445	\$181,330		8.1		7.80%				\$31,079
24	397	COMMUNICATION EQUIPMENT	\$223,914	\$66,552		9.3		6.80%				\$15,226
25	398	MISC EQUIPMENT	\$54,626	\$20,341		11.8		7.40%				\$4,042
26		SUBTOTAL DEPRECIABLE ACCOUNTS	\$36,111,363	\$9,649,108								\$1,505,246
27	301	ORGANIZATION	\$23,328	\$22,195				3.00%				\$700
28	302	FRANCHISE AND CONSENT	\$14,132	\$6,204				3.00%				\$424
29	303	MISCELLANEOUS INTANGIBLE PLANT	\$1,002,616	\$605,747				10.00%				\$100,262
30	362	GAS HOLDERS (DEFERRED ENVIRONMENTAL) (1)	\$0	\$0				N/A				\$0
31		SUBTOTAL AMORTIZED ACCOUNTS	\$1,040,076	\$634,146								\$101,385
32		TOTAL ACCOUNTS	\$37,151,439	\$10,283,254								\$1,606,631
33		(1) Environmental clean-up costs have been reclassified from Account 362, Gas Holders,										
34		to Account 253, Other Deferred Credits per Order No PSC-00-2263-FOF-GU.										

FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
RECOVERY SCHEDULES CURRENTLY IN EFFECT

I. Intangible Plant

A. Organization Expense

Total Amount of Amortization	\$ 23,328
Effective Date	December, 1985
Amortization Period	33 1/3 years
Annual Amortization	\$ 700
Reason:	Reasonable Period to Recover Costs

B. Franchise & Consents (1)

Total Amount of Amortization	\$ 14,124
Effective Date	May, 1987
Amortization Period	33 1/3 years
Annual Amortization	\$ 424
Reason:	Reasonable Period to Recover Costs

(1) Do not have rate making approval for amortization; however, still amortize for book purposes.

C. Miscellaneous Intangible Plant

Computer Software - Natural Gas Billing and Customer Information System

Total Amount of Amortization	\$ 1,002,616
Effective Date	December, 1995
Amortization Period	10 years
Annual Amortization	\$ 100,262
Reason:	Reasonable Period to Recover Costs

FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
RECOVERY SCHEDULES CURRENTLY IN EFFECT

II. Coal Tar Removal and Clean Up

Total Amount of Amortization	not determined
Effective Date	January 1992 (2)
Amortization Period	not determined
Annual Amortization	\$ 71,114
Reason:	Chesapeake is currently working with the Florida Department of Environmental Protection (FDEP) to determine the extent and cost of the clean up of the former gas manufacturing site.

(2) Recovery schedule approved in Docket No. 920315-GU was subsequently modified in Docket No. 950016-GU, Order No. PSC-95-0160-FOF-OU, and Docket No. 000108-GU, Order No. PSC-00-2263-FOF-GU which provided for continuation of \$71,114 annual accrual to cover anticipated future environmental costs.

FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION

NARRATIVE OF GENERAL SERVICE ENVIRONMENT

Pursuant to Rule 25-7.045, Florida Administrative Code, the Florida Division of Chesapeake Utilities Corporation is filing this depreciation study for approval of its depreciation rates effective January 1, 2003. The Company last filed a depreciation study on April 4, 1997 (Docket No. 970428-GU).

The Florida Division of Chesapeake Utilities Corporation is a natural gas distribution company engaged in purchasing, selling, and transporting natural gas to consumers in Polk, Hillsborough, Osceola, De Soto, Citrus, Union, Holmes, Gadsden, Jackson, and Gilchrist Counties within the State of Florida. These consumers are made up of approximately 9,931 residential, 944 commercial, and 89 industrial customers.

Transportation deliveries represent approximately 96% of the natural gas deliveries.

Since 1996, gross plant in service has increased from \$23 million to \$37 million dollars at the end of 2001. Over the past five years, The Florida Division has increased its average number of customers by about 4% per year. The Florida Division expects positive demographic and economic growth rates to continue in the future.

THE FLORIDA DIVISION OF
CHESAPEAKE UTILITIES CORPORATION
UPDATE ON COAL-TAR
REMOVAL AND CLEAN-UP EXPENSE AT
CENTRAL FLORIDA GAS SITE

The Company is currently conducting investigations of a site in Winter Haven, Florida, where the Company's predecessors manufactured coal gas. The Company submitted a narrative detailing the history of the Company's activities and costs incurred to date relative to this site in its 1991 depreciation study, Docket No. 920315-GU. More recently, a summary of the status of the site was provided by the testimony of the Company's environmental counsel, William L. Pence, in the Company's rate case filed in 2000, Docket No. 000108GU.

The Company and the Florida Department of Environmental Protection ("FDEP") entered into a Consent Order, effective February 5, 1990, that obligates the Company to delineate the extent of impacts present at the site as a result of the former manufactured gas plant and to implement a remedy acceptable to FDEP. Investigations completed to date have delineated the extent of impacts and FDEP has approved air sparge/soil vapor extraction ("AS/SVE") as a remedy for most of the soil and groundwater impacts at the site. FDEP directed that soils in the southwest corner of the site and sediments in Lake Shipp, located adjacent to the site, be addressed in a separate remedial design.

It is anticipated that construction of the AS/SVE remedial system will be completed by the end of second quarter of 2002. The estimated cost for construction, operation and maintenance of the AS/SVE system for the three years is currently projected to be approximately \$320,000. The estimated cost to remediate the impacted soils at the southwest corner of the property is currently projected to be approximately \$250,000. Pending the resolution of ecological risk issues associated with off-site sediments, we are unable to provide an opinion on the estimated cost to remediate the sediments, should FDEP determine that such remediation is required. As of December 31, 2001, the Company has spent \$889,333 on assessment and remedial actions at the site.

FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
CENTRAL FLORIDA GAS COMPANY
ENVIRONMENTAL CHARGES

PHASE I

Approved charges	\$359,659
Less Amortization to Date	<u>359,659</u>
Unamortized Balance 12/31/01	<u>\$ 0</u>

PHASE II

Charges Incurred to Date	\$ 529,674
Less Amortization to Date (1)(2)(3)	<u>1,040,544</u>
Excess Amortization 12/31/01	<u>\$ 510,870</u>

- (1) The FPSC approved continuation of amortization to cover future costs in Docket No. 950016-GU, Order No. PSC-95-0160-FOF-GU and in Docket No. 000108-GU, Order No. PSC-00-2263-FOF-GU
- (2) Includes overearnings credit applied of \$118,761 approved in Docket No. 920729-GU, Order No. PSC-93-0520-FOF-GU.
- (3) Includes overearnings credit applied of \$292,038 approved in Docket No. 970023-GU, Order No. PSC-97-0136-FOF-GU.

FLORIDA DIVISION
CHESAPEAKE UTILITIES CORPORATION
CENTRAL FLORIDA GAS COMPANY
ENVIRONMENTAL CHARGES

PHASE I

Approved charges	\$359,659
Less Amortization to Date	<u>359,659</u>
Unamortized Balance 12/31/02	<u>\$ 0</u>

PHASE II

Estimated Charges Incurred @12/31/02	\$ 679,674
Less Est. Amortization @12/31/02 (1)(2)(3)	<u>1,111,658</u>
Excess Amortization 12/31/02	<u>\$ 431,984</u>

- (4) The FPSC approved continuation of amortization to cover future costs in Docket No. 950016-GU, Order No. PSC-95-0160-FOF-GU and in Docket No. 000108-GU, Order No. PSC-00-2263-FOF-GU
- (5) Includes overearnings credit applied of \$118,761 approved in Docket No. 920729-GU, Order No. PSC-93-0520-FOF-GU.
- (6) Includes overearnings credit applied of \$292,038 approved in Docket No. 970023-GU, Order No. PSC-97-0136-FOF-GU.

ATTACHMENT B

**CALCULATION OF AVERAGE AGE OF PLANT
AS OF DECEMBER 31, 2002**

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 375
 ACCT TITLE: STRUCTURES AND IMPROVEMENTS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1951	\$3,080	52	160,160
1960		43	0
1975	\$1,360	28	38,080
1976		27	0
1977		26	0
1978	\$17,197	25	429,925
1979	\$4,131	24	99,144
1980		23	0
1981		22	0
1982		21	0
1983		20	0
1984		19	0
1985		18	0
1986		17	0
1987		16	0
1988		15	0
1989		14	0
1990		13	0
1991	\$151,041	12	1,812,492
1992	\$12,980	11	142,780
1993		10	0
1994	\$13,423	9	120,807
1995		8	0
1996		7	0
1997	\$25,822	6	154,932
1998		5	0
1999	\$4,022	4	16,088
2000		3	0
2001	\$5,488	2	10,976
2002	\$28,200	1	28,200
TOTALS/AVERAGE	\$266,744	11	3,013,584

CHESAPEAKE UTILITIES CORPORATION
FLORIDA DIVISION

CALCULATION OF AVERAGE AGE OF PLANT
AS OF. DECEMBER 31, 2002

ACCT NO: 376
ACCT TITLE. STEEL MAINS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1935	\$94,452	68	6,422,736
1940	\$33,452	63	2,107,476
1945	\$17,130	58	993,540
1950	\$17,733	53	939,849
1955	\$1,025	48	49,200
1960	\$37,272	43	1,602,696
1961	\$50,473	42	2,119,866
1962	\$45,063	41	1,847,583
1963	\$27,459	40	1,098,360
1964	\$91,163	39	3,555,357
1965	\$38,617	38	1,467,446
1966	\$24,708	37	914,196
1967	\$14,024	36	504,864
1968	\$23,657	35	827,995
1969	\$96,503	34	3,281,102
1970	\$102,852	33	3,394,116
1971	\$39,364	32	1,259,648
1972	\$50,517	31	1,566,027
1973	\$65,762	30	1,972,860
1974	\$83,922	29	2,433,738
1975	\$29,229	28	818,412
1976	\$15,884	27	428,868
1977	\$112,501	26	2,925,026
1978	\$175,101	25	4,377,525
1979	\$139,585	24	3,350,040
1980	\$162,069	23	3,727,587
1981	\$379,478	22	8,348,516
1982	\$195,079	21	4,096,659
1983	\$162,515	20	3,250,300
1984	\$438,074	19	8,323,406
1985	\$1,283,612	18	23,105,016
1986	\$594,056	17	10,098,952
1987	\$423,851	16	6,781,616
1988	\$914,099	15	13,711,485
1989	\$230,407	14	3,225,698
1990	\$87,993	13	1,143,909
1991	\$145,092	12	1,741,104
1992	\$82,080	11	902,880
1993	\$196,960	10	1,969,600
1994	\$2,277,732	9	20,499,588
1995	\$204,790	8	1,638,320
1996	\$38,826	7	271,782
1997	\$188,458	6	1,130,748
1998	\$567,447	5	2,837,235
1999	\$336,743	4	1,346,972
2000	\$177,443	3	532,329
2001	\$2,075,600	2	4,151,200
2002	\$64,751	1	64,751
TOTALS/AVERAGE	\$12,654,603	14	173,158,179

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 376
 ACCT TITLE: PLASTIC MAINS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1980		23	0
1981		22	0
1982		21	0
1983	\$0	20	0
1984	\$0	19	0
1985	\$1,668	18	30,024
1986	\$152,929	17	2,599,793
1987	\$47,526	16	760,416
1988	\$155,878	15	2,338,170
1989	\$595,362	14	8,335,068
1990	\$91,137	13	1,184,781
1991	\$268,636	12	3,223,632
1992	\$130,378	11	1,434,158
1993	\$150,484	10	1,504,840
1994	\$256,663	9	2,309,967
1995	\$227,131	8	1,817,048
1996	\$164,205	7	1,149,435
1997	\$493,770	6	2,962,620
1998	\$304,574	5	1,522,870
1999	\$956,586	4	3,826,344
2000	\$3,488,443	3	10,465,329
2001	\$2,418,475	2	4,836,950
2002	\$2,177,460	1	2,177,460
TOTALS/AVERAGE	\$12,081,305	4	52,478,905

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 378
 ACCT TITLE: M&R EQUIP-GENERAL

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1959	\$662	44	29,128
1968	\$933	35	32,655
1973	\$603	30	18,090
1974	\$2,091	29	60,639
1977	\$548	26	14,248
1978	\$1,388	25	34,700
1979		24	0
1980		23	0
1981	\$888	22	19,536
1982	\$1,343	21	28,203
1983	\$929	20	18,580
1984	\$1,009	19	19,171
1985	\$9,146	18	164,628
1986	\$5,547	17	94,299
1987	\$18,327	16	293,232
1988	\$12,123	15	181,845
1989	\$8,332	14	116,648
1990	\$15,129	13	196,677
1991	\$62,466	12	749,592
1992	\$35,367	11	389,037
1993	\$51,114	10	511,140
1994	\$45,098	9	405,882
1995	\$76,051	8	608,408
1996	\$92,523	7	647,661
1997	\$58,841	6	353,046
1998	\$34,482	5	172,410
1999	\$39,678	4	158,712
2000	\$20,787	3	62,361
2001	\$21,646	2	43,292
2002	\$75,000	1	75,000
TOTALS/AVERAGE	\$692,051	8	5,498,820

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 379
 ACCT TITLE: M&R EQUIP-CITY GATE

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1960	\$3,154	43	135,622
1970		33	0
1980		23	0
1981		22	0
1982		21	0
1983		20	0
1984		19	0
1985		18	0
1986	\$187,882	17	3,193,994
1987		16	0
1988	\$14,126	15	211,890
1989	\$6,507	14	91,098
1990	\$3,085	13	40,105
1991		12	0
1992	\$58,385	11	642,235
1993	\$97,632	10	976,320
1994	\$221,899	9	1,997,091
1995	\$55,471	8	443,768
1996	\$67,318	7	471,226
1997	\$26,037	6	156,222
1998	\$229,903	5	1,149,515
1999	\$118,881	4	475,524
2000	\$86,532	3	259,596
2001	\$433,866	2	867,732
2002	\$50,000	1	50,000
TOTALS/AVERAGE	\$1,660,678	7	11,161,938

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 380
 ACCT TITLE: STEEL SERVICES

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1935	\$148	68	10,064
1940	\$633	63	39,879
1945	\$6,118	58	354,844
1950	\$6,373	53	337,769
1955	\$1,356	48	65,088
1960	\$566	43	24,338
1965	\$2,558	38	97,204
1966	\$1,131	37	41,847
1967	\$6,907	36	248,652
1968	\$71	35	2,485
1969	\$2,703	34	91,902
1970	\$6,235	33	205,755
1971	\$4,432	32	141,824
1972	\$5,096	31	157,976
1973	\$7,678	30	230,340
1974	\$10,591	29	307,139
1975	\$5,965	28	167,020
1976	\$25,189	27	680,103
1977	\$5,266	26	136,916
1978	\$22,712	25	567,800
1979	\$63,114	24	1,514,736
1980	\$55,750	23	1,282,250
1981	\$96,307	22	2,118,754
1982	\$80,655	21	1,693,755
1983	\$86,090	20	1,721,800
1984	\$102,410	19	1,945,790
1985	\$132,038	18	2,376,684
1986	\$96,782	17	1,645,294
1987	\$26,427	16	422,832
1988	\$4,284	15	64,260
1989	\$11,245	14	157,430
1990	\$8,561	13	111,293
1991	\$3,174	12	38,088
1992		11	0
1993	\$4,354	10	43,540
1994	\$2,643	9	23,787
1995		8	0
1996		7	0
1997	\$3,716	6	22,296
1998		5	0
1999		4	0
2000		3	0
2001	\$3,353	2	6,706
2002	\$0	1	0
TOTALS/AVERAGE	\$902,631	21	19,098,240

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

--- ACCT NO: 380
 ACCT TITLE: PLASTIC SERVICES

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1935		68	0
1940		63	0
1945		58	0
1950		53	0
1955		48	0
1960		43	0
1965		38	0
1966		37	0
1967		36	0
1968		35	0
1969		34	0
1970		33	0
1971		32	0
1972		31	0
1973		30	0
1974		29	0
1975		28	0
1976		27	0
1977		26	0
1978		25	0
1979		24	0
1980		23	0
1981		22	0
1982	\$0	21	0
1983	\$0	20	0
1984	\$0	19	0
1985	\$0	18	0
1986	\$28,364	17	482,188
1987	\$65,840	16	1,053,440
1988	\$112,499	15	1,687,485
1989	\$103,542	14	1,449,588
1990	\$104,042	13	1,352,546
1991	\$97,184	12	1,166,208
1992	\$110,714	11	1,217,854
1993	\$135,133	10	1,351,330
1994	\$137,287	9	1,235,583
1995	\$162,404	8	1,299,232
1996	\$209,572	7	1,467,004
1997	\$199,211	6	1,195,266
1998	\$250,345	5	1,251,725
1999	\$252,592	4	1,010,368
2000	\$421,924	3	1,265,772
2001	\$576,561	2	1,153,122
2002	\$684,750	1	684,750
TOTALS/AVERAGE	\$3,651,964	6	20,323,461

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 381
 ACCT TITLE: METERS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1959	\$0	44	0
1960	\$3,653	43	157,079
1961	\$10,130	42	425,460
1962	\$4,129	41	169,289
1963	\$634	40	25,360
1964	\$14,786	39	576,654
1965	\$2,217	38	84,246
1966	\$4,374	37	161,838
1967	\$2,598	36	93,528
1968	\$7,321	35	256,235
1969	\$11,938	34	405,892
1970	\$277	33	9,141
1971	\$4,529	32	144,928
1972	\$1,792	31	55,552
1973	\$3,881	30	116,430
1974	\$7,684	29	222,836
1975	\$3,204	28	89,712
1976	\$6,020	27	162,540
1977	\$3,922	26	101,972
1978	\$7,320	25	183,000
1979	\$20,201	24	484,824
1980	\$26,610	23	612,030
1981	\$37,166	22	817,652
1982	\$33,243	21	698,103
1983	\$26,025	20	520,500
1984	\$54,420	19	1,033,980
1985	\$30,967	18	557,406
1986	\$51,273	17	871,641
1987	\$34,121	16	545,936
1988	\$45,407	15	681,105
1989	\$34,449	14	482,286
1990	\$33,815	13	439,595
1991	\$32,898	12	394,776
1992	\$37,276	11	410,036
1993	\$42,633	10	426,330
1994	\$34,668	9	312,012
1995	\$86,671	8	693,368
1996	\$64,010	7	448,070
1997	\$59,469	6	356,814
1998	\$65,761	5	328,805
1999	\$101,979	4	407,916
2000	\$86,172	3	258,516
2001	\$157,318	2	314,636
2002	\$170,450	1	170,450
TOTALS/AVERAGE	\$1,467,411	11	15,708,479

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 382
 ACCT TITLE: METER INSTALLS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1945	\$74	58	4,292
1950	\$144	53	7,632
1955		48	0
1960	\$577	43	24,811
1961	\$2,373	42	99,666
1962	\$248	41	10,168
1963	\$73	40	2,920
1964	\$1,417	39	55,263
1965	\$490	38	18,620
1966	\$1,324	37	48,988
1967	\$1,325	36	47,700
1968	\$2,272	35	79,520
1969	\$4,284	34	145,656
1970	\$266	33	8,790
1971	\$677	32	21,664
1972	\$911	31	28,241
1973	\$840	30	25,200
1974	\$1,009	29	29,261
1975	\$2,914	28	81,592
1976	\$2,976	27	80,352
1977	\$376	26	9,776
1978	\$7,716	25	192,900
1979	\$15,471	24	371,304
1980	\$11,674	23	268,502
1981	\$38,899	22	855,778
1982	\$15,278	21	320,838
1983	\$12,223	20	244,460
1984	\$28,421	19	539,999
1985	\$40,108	18	721,944
1986	\$29,650	17	504,050
1987	\$20,854	16	333,664
1988	\$16,337	15	245,055
1989	\$43,930	14	615,020
1990	\$33,387	13	434,031
1991	\$38,403	12	460,836
1992	\$42,045	11	462,495
1993	\$30,376	10	303,760
1994	\$30,793	9	277,137
1995	\$30,796	8	246,368
1996	\$55,256	7	386,792
1997	\$43,032	6	258,192
1998	\$21,280	5	106,400
1999	\$29,724	4	118,896
2000	\$54,536	3	163,608
2001	\$161,745	2	323,490
2002	\$125,100	1	125,100
TOTALS/AVERAGE	\$1,001,604	10	9,710,731

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 383
 ACCT TITLE: REGULATORS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1959	\$298	44	13,112
1960	\$53	43	2,279
1961	\$196	42	8,232
1962	\$33	41	1,353
1963	\$22	40	880
1964	\$65	39	2,535
1965	\$39	38	1,482
1966	\$72	37	2,664
1967	\$485	36	17,460
1968	\$2,232	35	78,120
1969	\$6,159	34	209,406
1970	\$142	33	4,686
1971	\$543	32	17,376
1972	\$2,109	31	65,379
1973	\$3,067	30	92,010
1974	\$4,959	29	143,811
1975	\$2,220	28	62,160
1976	\$904	27	24,408
1977	\$2,170	26	56,420
1978	\$6,292	25	157,300
1979	\$4,774	24	114,576
1980	\$8,625	23	198,375
1981	\$12,547	22	276,034
1982	\$10,825	21	227,325
1983	\$5,953	20	119,060
1984	\$19,870	19	377,530
1985	\$24,979	18	449,622
1986	\$17,131	17	291,227
1987	\$17,116	16	273,856
1988	\$74,067	15	1,111,005
1989	\$45,022	14	630,308
1990	\$39,395	13	512,135
1991	\$38,510	12	462,120
1992	\$12,400	11	136,400
1993	\$25,338	10	253,380
1994	\$28,912	9	260,208
1995	\$55,278	8	442,224
1996	\$81,072	7	567,504
1997	\$58,884	6	353,304
1998	\$64,136	5	320,680
1999	\$30,602	4	122,408
2000	\$85,275	3	255,825
2001	\$42,712	2	85,424
2002	\$97,490	1	97,490
TOTALS/AVERAGE	\$932,973	10	8,899,093

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 385
 ACCT TITLE: M&R EQUIPMENT-INDUSTRIAL

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1960	\$792	43	34,056
1961	\$479	42	20,118
1962	\$231	41	9,471
1963	\$855	40	34,200
1964	\$1,010	39	39,390
1965	\$7,817	38	297,046
1966	\$1,317	37	48,729
1967	\$99	36	3,564
1968	\$575	35	20,125
1969		34	0
1970	\$2,087	33	68,871
1971	\$53	32	1,696
1972	\$453	31	14,043
1973	\$949	30	28,470
1974	\$528	29	15,312
1975	\$4,028	28	112,784
1976	\$1,135	27	30,645
1977	\$823	26	21,398
1978		25	0
1979	\$170	24	4,080
1980	\$1,606	23	36,938
1981	\$6,956	22	153,032
1982	\$5,857	21	122,997
1983	\$495	20	9,900
1984	\$1,361	19	25,859
1985	\$4,535	18	81,630
1986	\$32,314	17	549,338
1987	\$6,954	16	111,264
1988	\$158,792	15	2,381,880
1989	\$101,265	14	1,417,710
1990	\$56,271	13	731,523
1991	\$38,192	12	458,304
1992	\$35,783	11	393,613
1993	\$28,632	10	286,320
1994	\$164,527	9	1,480,743
1995	\$69,053	8	552,424
1996	\$52,425	7	366,975
1997	\$135,227	6	811,362
1998	\$81,501	5	407,505
1999	\$14,525	4	58,100
2000	\$59,298	3	177,894
2001	\$131,620	2	263,240
2002	\$125,000	1	125,000
TOTALS/AVERAGE	\$1,335,590	9	11,807,549

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 387
 ACCT TITLE: OTHER EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1960		43	0
1961	\$660	42	27,720
1962	\$220	41	9,020
1963	\$1,080	40	43,200
1964	\$480	39	18,720
1965		38	0
1966		37	0
1967		36	0
1968		35	0
1969		34	0
1970		33	0
1971		32	0
1972		31	0
1973	\$176	30	5,280
1974		29	0
1975	\$1,960	28	54,880
1976		27	0
1977		26	0
1978		25	0
1979		24	0
1980		23	0
1981		22	0
1982		21	0
1983		20	0
1984		19	0
1985		18	0
1986	\$10,388	17	176,596
1987	\$10,916	16	174,656
1988	\$37,110	15	556,650
1989	\$2,824	14	39,536
1990	\$20,495	13	266,435
1991	\$25,251	12	303,012
1992	\$6,921	11	76,131
1993	\$19,772	10	197,720
1994	\$17,640	9	158,760
1995	\$12,262	8	98,096
1996	\$1,264	7	8,848
1997	\$13,994	6	83,964
1998	\$29,309	5	146,545
1999	\$57,228	4	228,912
2000	\$34,130	3	102,390
2001	\$2,370	2	4,740
2002	\$30,924	1	30,924
TOTALS/AVERAGE	\$337,374	8	2,812,735

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 390
 ACCT TITLE: STRUCTURES AND IMPROVEMENTS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1985		18	0
1986		17	0
1987	\$282,258	16	4,516,128
1988	\$11,196	15	167,940
1989		14	0
1990		13	0
1991		12	0
1992	\$8,648	11	95,128
1993	\$1,822	10	18,220
1994	\$734	9	6,606
1995	\$6,520	8	52,160
1996	\$6,721	7	47,047
1997		6	0
1998	\$14,970	5	74,850
1999	\$1,517	4	6,068
2000	\$30,960	3	92,880
2001	\$3,475	2	6,950
2002	\$0	1	0
TOTALS/AVERAGE	\$368,821	14	5,083,977

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 391.1
 ACCT TITLE: DATA PROCESSING EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1985		18	0
1986		17	0
1987	\$0	16	0
1988	\$0	15	0
1989		14	0
1990	\$0	13	0
1991		12	0
1992	\$1,405	11	15,455
1993	\$5,556	10	55,560
1994	\$7,690	9	69,210
1995	\$5,648	8	45,184
1996	\$5,405	7	37,835
1997	\$6,546	6	39,276
1998	\$78,083	5	390,415
1999	\$18,087	4	72,348
2000	\$10,680	3	32,040
2001	\$17,061	2	34,122
2002	\$26,500	1	26,500
TOTALS/AVERAGE	\$182,661	4	817,945

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 391.2
 ACCT TITLE: OFFICE FURNITURE

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1965	\$0	38	0
1966	\$0	37	0
1967	\$0	36	0
1968	\$0	35	0
1969	\$0	34	0
1970		33	0
1971		32	0
1972	\$0	31	0
1973	\$0	30	0
1974	\$0	29	0
1975	\$0	28	0
1976		27	0
1977	\$0	26	0
1978	\$0	25	0
1979	\$0	24	0
1980	\$0	23	0
1981	\$0	22	0
1982	\$0	21	0
1983	\$0	20	0
1984	\$0	19	0
1985		18	0
1986		17	0
1987		16	0
1988	\$9,348	15	140,220
1989	\$1,081	14	15,134
1990		13	0
1991	\$8,223	12	98,676
1992	\$9,688	11	106,568
1993	\$3,710	10	37,100
1994		9	0
1995	\$28,274	8	226,192
1996	\$18,111	7	126,777
1997	\$3,495	6	20,970
1998		5	0
1999		4	0
2000		3	0
2001		2	0
2002	\$16,000	1	16,000
TOTALS/AVERAGE	\$97,930	8	787,637

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 391.3
 ACCT TITLE: OFFICE EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1970		33	0
1971		32	0
1972	\$0	31	0
1973	\$0	30	0
1974	\$0	29	0
1975	\$0	28	0
1976		27	0
1977	\$0	26	0
1978	\$0	25	0
1979	\$0	24	0
1980	\$0	23	0
1981	\$0	22	0
1982		21	0
1983		20	0
1984	\$0	19	0
1985	\$897	18	16,146
1986	\$684	17	11,628
1987		16	0
1988	\$4,749	15	71,235
1989	\$1,532	14	21,448
1990		13	0
1991	\$1,570	12	18,840
1992	\$2,009	11	22,099
1993	\$1,688	10	16,880
1994	\$10,184	9	91,656
1995	\$0	8	0
1996	\$15,475	7	108,325
1997	\$17,951	6	107,706
1998		5	0
1999	\$5,557	4	22,228
2000	\$5,767	3	17,301
2001	\$11,363	2	22,726
2002	\$942	1	942
TOTALS/AVERAGE	\$80,368	7	549,160

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 391.4
 ACCT TITLE: VAX COMPUTER EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1990		13	0
1991	\$0	12	0
1992		11	0
1993	\$0	10	0
1994		9	0
1995	\$21,454	8	171,632
1996	\$763	7	5,341
1997		6	0
1998	\$27,934	5	139,670
1999		4	0
2000		3	0
2001		2	0
2002	\$0	1	0
TOTALS/AVERAGE	\$50,151	6	316,643

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 392.1
 ACCT TITLE: TRANSPORTATION EQUIP-AUTOS & TRUCKS

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1984	\$0	19	0
1985		18	0
1986		17	0
1987		16	0
1988		15	0
1989		14	0
1990	\$0	13	0
1991	\$12,276	12	147,312
1992	\$15,812	11	173,932
1993	\$20,541	10	205,410
1994	\$24,693	9	222,237
1995	\$0	8	0
1996	\$34,223	7	239,561
1997	\$101,125	6	606,750
1998	\$73,716	5	368,580
1999	\$175,595	4	702,380
2000	\$216,316	3	648,948
2001	\$133,808	2	267,616
2002	\$133,000	1	133,000
TOTALS/AVERAGE	\$941,105	4	3,715,726

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 392.3
 ACCT TITLE: TRANSPORTATION EQUIP-OTHER

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1984	\$86,123	19	1,636,337
1985		18	0
1986	\$20,326	17	345,542
1987		16	0
1988		15	0
1989		14	0
1990		13	0
1991		12	0
1992	\$7,395	11	81,345
1993	\$5,295	10	52,950
1994		9	0
1995		8	0
1996		7	0
1997		6	0
1998		5	0
1999		4	0
2000		3	0
2001		2	0
2002	\$0	1	0
TOTALS/AVERAGE	\$119,139	18	2,116,174

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 394
 ACCT TITLE: TOOLS AND WORK EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1963	\$87	40	3,480
1964		39	0
1965		38	0
1966		37	0
1967		36	0
1968		35	0
1969		34	0
1970		33	0
1971		32	0
1972		31	0
1973		30	0
1974		29	0
1975	\$93	28	2,604
1976	\$109	27	2,943
1977		26	0
1978	\$422	25	10,550
1979		24	0
1980	\$190	23	4,370
1981		22	0
1982	\$6,485	21	136,177
1983		20	0
1984		19	0
1985		18	0
1986		17	0
1987		16	0
1988	\$19,373	15	290,595
1989		14	0
1990		13	0
1991	\$0	12	0
1992	\$28,830	11	317,130
1993	\$12,302	10	123,020
1994		9	0
1995		8	0
1996	\$674	7	4,718
1997		6	0
1998	\$3,277	5	16,385
1999	\$5,373	4	21,492
2000		3	0
2001		2	0
2002	\$12,000	1	12,000
TOTALS/AVERAGE	\$89,215	11	945,464

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 396
 ACCT TITLE: POWER OPERATED EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1985		18	0
1986	\$28,313	17	481,321
1987		16	0
1988		15	0
1989		14	0
1990		13	0
1991	\$38,173	12	458,076
1992	\$33,550	11	369,050
1993	\$45,988	10	459,880
1994		9	0
1995	\$40,024	8	320,192
1996	\$43,432	7	304,024
1997		6	0
1998	\$39,165	5	195,825
1999	\$23,289	4	93,156
2000	\$96,763	3	290,289
2001	\$9,748	2	19,496
2002	\$32,000	1	32,000
TOTALS/AVERAGE	\$430,445	7	3,023,309

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 397
 ACCT TITLE: COMMUNICATION EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1988	\$1,040	15	15,600
1989		14	0
1990		13	0
1991	\$30,755	12	369,060
1992	\$1,817	11	19,987
1993	\$16,278	10	162,780
1994	\$1,800	9	16,200
1995		8	0
1996	\$5,350	7	37,450
1997		6	0
1998	\$1,771	5	8,855
1999	\$1,300	4	5,200
2000	\$72,560	3	217,680
2001	\$91,243	2	182,486
2002	\$30,000	1	30,000
TOTALS/AVERAGE	\$253,914	4	1,065,298

CHESAPEAKE UTILITIES CORPORATION
 FLORIDA DIVISION
 CALCULATION OF AVERAGE AGE OF PLANT
 AS OF: DECEMBER 31, 2002

ACCT NO: 398
 ACCT TITLE: MISCELLANEOUS EQUIPMENT

YEAR PLACED IN SERVICE	AMOUNT	YEARS IN SERVICE	WEIGHT
1975	\$370	28	10,360
1976		27	0
1977	\$180	26	4,680
1978		25	0
1979		24	0
1980		23	0
1981	\$904	22	19,888
1982		21	0
1983		20	0
1984		19	0
1985	\$2,504	18	45,072
1986		17	0
1987		16	0
1988		15	0
1989		14	0
1990		13	0
1991		12	0
1992	\$1,056	11	11,616
1993	\$1,319	10	13,190
1994	\$4,949	9	44,541
1995	\$14,085	8	112,680
1996	\$22,716	7	159,012
1997		6	0
1998		5	0
1999		4	0
2000		3	0
2001	\$6,543	2	13,086
2002	\$10,000	1	10,000
TOTALS/AVERAGE	\$64,626	7	444,125

ATTACHMENT C

ANNUAL STATUS REPORT - ACTUAL

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 2001

Actual

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
374	Land-Distribution		28,748	40,416	0		(923)	0	68,240
389	Land-General		98,285	0	0		0	0	98,285
	Land-Other								
Amortizable General Plant Assets:									
301	Organization	3.00%	23,328	0	0				23,328
302	Franchise and Consent	3.00%	14,132	0	0				14,132
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
Subtotal			1,167,109	40,416	0	0	(923)	0	1,206,601
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	Structures and Improvements	3.00%	233,057	5,488					238,544
376	Mains (Steel)	3.20%	10,524,753	2,323,760	(5,250)		(248,160)		12,595,103
376	Mains (Plastic)	3.50%	7,485,371	3,082,866			(664,391)		9,903,845
378	M&R Equipment-General	3.60%	595,405	30,996			(9,350)		617,051
379	M&R Equipment-City	3.50%	1,207,223	568,774			(138,214)		1,637,783
379	M&R Equipment-City (CIAC)	3.50%	(27,105)						(27,105)
380	Dist Plant Services (Steel)	5.10%	938,330	3,353	(19,526)				922,157
380	Dist Plant - Services (CIAC)	5.50%	(129,648)						(129,648)
380	Dist Plant-Services (Plastic)	5.50%	2,592,094	579,868	(37,550)				3,134,412
381	Meters	4.50%	1,139,691	157,318		(24)			1,296,985
382	Meter Installations	3.50%	717,871	161,744	(1,556)				878,060
383	Regulators	3.60%	798,991	42,712	(3,110)				838,593
384	Regulator Installations	3.20%	0						0
385	M&R Equipment-Industrial	4.00%	1,225,989	131,620					1,357,609
385	M&R Equipment-Indus CIAC	4.00%	(147,019)						(147,019)
387	Other Equipment	16.80%	304,080	2,370					306,450
390	Structures and Improvements	2.30%	365,346	3,475					368,821
391.1	Data processing Equipment	14.30%	141,101	17,061					158,162
391.2	Office Furniture	5.80%	84,451						84,451
391.3	Office Equipment	9.40%	84,412	11,363	(10,436)				85,340
391.4	Vax System Equipment	16.70%	50,151						50,151
392.3	Transportation Equipment	2.90%	119,139						119,139
393	Stores Equipment	4.00%	0						0
394	Tools and Work Equipment	5.30%	77,215						77,215
396	Power Operated Equipment	7.80%	388,697	9,748					398,445
397	Communication Equipment	6.80%	132,671	109,380			(18,137)		223,914
398	Misc. Equipment	7.40%	48,083	6,543					54,626
392.1	Transportation Equip.	14.20%	933,830	210,743	(165,882)			(76,937)	901,754
Subtotal			29,884,178	7,459,182	(243,335)	0	(1,078,252)	(76,937)	35,944,837

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 2001

Actual

Page 2 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 2001

Actual

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
	1141 Acquisition Adjustment	6.66%	627,288					(627,288)	0
	114 Acquisition Adjustment-Old	N/A	5,543					(5,543)	0
	1143 Acquisition Adjustment-Inc. Tax	N/A	0						0
	Subtotal		632,831	0	0	0	0	(632,831)	0
Total Utility Plant			31,684,117	7,499,598	(243,335)	0	(1,079,175)	(709,768)	37,151,438

Note: * The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

ATTACHMENT D

CENRAL FLORIDA GAS – 2002 CAPITAL BUDGET

**Central Florida Gas
2002 Capital Budget**

BUDGET GROUP	PLANT ACCT	ACCOUNT DESCRIPTION	2002 Est Additions	2002 Est Retirements
2	375	BUILDINGS & IMPROVEMENTS	\$ 28,200	
5	376	MAINS - NEW	\$ 1,750,000	
6	376	MAINS - REPLACEMENT	\$ 447,210	\$ 5,250
7	376	MAINS - REINFORCEMENT	\$ 45,000	
8	378	M & R - GENERAL	\$ 75,000	
9	379	M & R - CITY GATE	\$ 50,000	
10	380	SERVICES - 1/2"	\$ 530,000	\$ 37,550
12	380	SERVICES - 1"	\$ 114,750	
14	380	SERVICES - 2"	\$ 30,000	
15	380	SERVICES - >2"	\$ 10,000	\$ 19,526
16	381	METERS - 275 & UNDER	\$ 80,500	\$ 24
17	381	METERS - OVER 275	\$ 89,950	
18	381	OTHER METER DEVICES	\$ -	
19	382	METER INSTALLATIONS	\$ 125,100	\$ 1,556
20	383	REGULATORS - 1" & UNDER	\$ 40,250	\$ 3,110
21	383	REGULATORS - OVER 1"	\$ 57,240	
22	385	M & R - INDUSTRIAL	\$ 125,000	
23	387	OTHER EQUIPMENT	\$ 30,924	
24	391	OFFICE EQUIPMENT	\$ 43,442	\$ 10,436
25	392	TRANSPORTATION EQUIPMENT	\$ 133,000	\$ 93,649
26	394	TOOLS, SHOP, & GARAGE EQUIPMENT	\$ 12,000	
27	396	POWER OPERATED EQUIPMENT	\$ 32,000	
28	397	COMMUNICATIONS EQUIPMENT	\$ 30,000	
29	398	MISCELLANEOUS EQUIPMENT	\$ 10,000	
30	390	STRUCTURES & IMPROVEMENTS	\$ -	
TOTAL CAPITAL BUDGET			\$ 3,889,566	\$ 171,101