



Employee Benefits, Actuarial & Investment Consulting

FASB Accounting Standards Codification 715

Estimate of Net Periodic Post Employment Cost Florida Public Utilities for Fiscal Year Ending December 31, 2022

Discount Rate	<u>2.26%</u>	<u>2.51%</u>	<u>2.76%</u>
Service Cost	0	0	0
Plus: Interest Cost	22,370	24,301	26,144
Less: Expected Return on Plan Assets	0	0	0
Plus: Amortization of Prior Service Cost	0	0	0
Plus: Amortization of (Gain) / Loss	0	(1,354)	(3,712)
Net Other Post Employment Cost / (Income)	22,370	22,947	22,432
APBO as of 1/1/2022	1,025,302	1,003,628	982,729

* Based on 11/1/2020 demographic data and claims, and 12/31/2020 disclosure assumptions.