

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL

PETITION FOR A RATE INCREASE BY FLORIDA DIVISION OF

CHESAPEAKE UTILITIES CORPORATION

DOCKET NO. 000108-GU

MINIMUM FILING REQUIREMENTS

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SECTION B – RATE BASE

SECTION C – NET OPERATING INCOME

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DOCUMENT NUMBER-DATE

05938 MAY 15 8

FPSC-RECORDS/REPORTING

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
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A

EXECUTIVE SUMMARY

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE MAGNITUDE OF CHANGE - PRESENT vs PRIOR RATE CASE.

TYPE OF DATA SHOWN:

HISTORIC TY LAST CASE: 06/30/89
 PROJECTED TY LAST CASE: 06/30/91
 PROJECTED TY CURRENT CASE: 12/31/01

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

LINE NO.	ITEM	LAST RATE CASE						CURRENT RATE CASE				
		REQUESTED			AUTHORIZED			REQUESTED				
		(1)* HISTORICAL N/A	(2)* ATTRITION N/A	(3)* TOTAL N/A	(4)* PROJECTED TEST YEAR 06/30/91	(5)* HISTORICAL N/A	(6)* ATTRITION N/A	(7)* TOTAL	(8)* PROJECTED TEST YEAR 06/30/91	(9) PROJECTED TEST YEAR 12/31/01	(10)** DOLLAR OR PERCENT DIFFERENCE	(11)** PERCENTAGE CHANGE
1	DOCKET NUMBER				891179-GU				891179-GU	000108-GU		
2	HISTORICAL DATA OR TEST YEAR				06/30/91				06/30/91			
3	PROJECTED TEST YEAR									12/31/01		
4	RATE INCREASE - PERMANENT				1,315,496				780,089	1,826,569	1,046,481	134.15%
5	RATE INCREASE - INTERIM				404,455				328,301	830,330	502,029	152.92%
6	JURISDICTIONAL RATE BASE BEFORE RATE RELIEF				12,790,281				11,635,330	21,321,700	9,686,370	83.25%
7	JURISDICTIONAL NET OPERATING INCOME BEFORE RATE RELIEF				568,024				1,155,388	807,219	(348,169)	-30.13%
8	RATE OF RETURN BEFORE RATE RELIEF				4.44%				5.82%	3.79%	-2.04%	-35.00%
9	SYSTEM CAPITALIZATION				12,790,281				11,635,330	21,321,700	9,686,370	83.25%
10	OVERALL RATE OF RETURN				10.73%				9.93%	8.89%	-1.04%	-10.47%
11	COST OF LONG-TERM DEBT				9.28%				10.18%	7.63%	-2.55%	-25.05%
12	COST OF PREFERRED STOCK				N/A				N/A	N/A	N/A	N/A
13	COST OF SHORT-TERM DEBT				11.08%				11.08%	8.03%	-5.05%	-45.58%
14	COST OF CUSTOMER DEPOSITS				6.48%				8.48%	6.44%	-2.04%	-24.06%
15	COST OF COMMON EQUITY				13.80%				13.00%	12.00%	-1.00%	-7.89%
16	NUMBER OF CUSTOMERS - AVERAGE				8,141				7,304	11,781	4,477	61.30%
17	DATE NEW PERMANENT RATES EFFECTIVE											

(A) AS DETERMINED BY THE "FILE AND SUSPEND" PROVISIONS OF SECTION 366.06 (4), FLORIDA STATUTES.

* IF COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3) AND COLUMNS (5) - (7) UNDER THE HEADING "LAST RATE CASE". IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMNS (4) AND (8) UNDER THE HEADING "LAST RATE CASE".

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (7). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (9) AND COLUMN (8).

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RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS
OF PERMANENT RATE INCREASE REQUESTED

TYPE OF DATA SHOWN
PROJECTED TY LAST CASE: 06/30/91
PROJECTED TY CURRENT CASE: 12/31/01

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

WITNESS: WILLIAMS

LINE NO.	DESCRIPTION	INCREASE IN GROSS REVENUE DOLLARS	% OF TOTAL
1	RESTORE ADJUSTED NET OPERATING INCOME TO PREVIOUSLY ALLOWED OVERALL RATE OF RETURN OF 9.93%	1,179,397	64.57%
2	REDUCTION IN REQUESTED OVERALL RATE OF RETURN OF 9.93% TO 8.89%	(372,178)	-20.38%
3	EFFECT OF PROJECTED TEST YEAR	<u>1,019,350</u>	<u>55.81%</u>
4	TOTAL PERMANENT RATE INCREASE REQUESTED	<u>1,826,569</u>	<u>100.00%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL RATE BASE

TYPE OF DATA SHOWN:
 HISTORIC TY LAST CASE: 06/30/89
 PROJECTED TY LAST CASE: 06/30/91
 PROJECTED TY CURRENT CASE: 12/31/01

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

WITNESS: WILLIAMS

LINE NO.	ITEM	RATE BASE DETERMINED BY COMMISSION IN LAST RATE CASE				RATE BASE REQUESTED BY COMPANY IN CURRENT RATE CASE		
		(1)*	(2)*	(3)*	(4)*	(5)	(6)**	(7)**
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 06/30/91	PROJECTED TEST YEAR 12/31/01	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$0	\$0	\$0	\$14,234,239	\$31,848,455	\$17,614,216	123.75%
2	CONSTRUCTION WORK IN PROGRESS	0	0	0	305,169	0	(305,169)	-100.00%
3	UTILITY PLANT ACQUISITION ADJUSTMENT	0	0	0	632,831	0	(632,831)	-100.00%
4	GROSS UTILITY PLANT	0	0	0	15,172,239	31,848,455	16,676,216	109.91%
<u>DEDUCTIONS</u>								
5	ACCUMULATED DEPRECIATION	0	0	0	(2,326,731)	(10,612,182)	(8,285,451)	356.10%
6	ACCUMULATED AMORTIZATION	0	0	0	(276,878)	0	276,878	-100.00%
7	LIMITED TERM UTILITY PLANT	0	0	0	0	0	0	0.00%
8	ACQUISITION ADJUSTMENT	0	0	0	0	0	0	0.00%
9	CUSTOMER ADVANCES FOR CONSTRUCTIO	0	0	0	(75,728)	(267,828)	(192,100)	253.67%
10	TOTAL DEDUCTIONS	0	0	0	(2,679,337)	(10,880,010)	(8,200,673)	306.07%
11	NET UTILITY PLANT	0	0	0	12,492,902	20,968,445	8,475,543	67.84%
12	ALLOWANCE FOR WORKING CAPITAL	0	0	0	297,379	353,256	55,877	18.79%
13	RATE BASE	\$0	\$0	\$0	\$12,790,281	\$21,321,700	\$8,531,419	66.70%

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING AN ANALYSIS OF JURISDICTIONAL NET OPERATING INCOME

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

HISTORIC TY LAST CASE: 06/30/89

PROJECTED TY LAST CASE: 06/30/91

PROJECTED TY CURRENT CASE: 12/31/01

DOCKET NO.: 000108-GU

WITNESS: WILLIAMS

LINE NO.	ITEM	NET OPERATING INCOME AS DETERMINED BY COMMISSION IN LAST RATE CASE				NOI REQUESTED BY COMPANY IN CURRENT CASE		
		(1)*	(2)*	(3)*	(4)*	(5)***	(6)**	(7)**
		HISTORIC N/A	ATTRITION N/A	TOTAL	PROJECTED TEST YEAR 06/30/91	PROJECTED TEST YEAR 12/31/01	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
1	OPERATING REVENUES (A)	\$0	\$0	\$0	\$5,291,021	\$9,517,838	\$4,226,617	79.88%
	<u>OPERATING REVENUE DEDUCTIONS:</u>							
2	COST OF GAS				0	0		
3	OPERATING & MAINTENANCE EXPENSE	0	0	0	2,697,231	4,617,575	1,920,344	71.20%
4	DEPRECIATION EXPENSE	0	0	0	524,388	1,271,763	747,375	142.52%
5	AMORTIZATION EXPENSE	0	0	0	75,781	101,385	25,604	33.79%
6	TAXES OTHER THAN INCOME	0	0	0	422,893	1,155,218	732,325	173.17%
7	INCOME TAXES (FEDERAL & STATE)	0	0	0	396,172	(599,501)	(995,673)	-251.32%
8	DEFERRED TAXES (FEDERAL & STATE)	0	0	0	19,168	39,244	20,076	104.74%
9	INVESTMENT TAX CREDITS	0	0	0	0	(19,523)	(19,523)	N/A
10	TOTAL OPERATING REVENUE DEDUCTIONS	0	0	0	4,135,633	6,566,161	2,430,528	58.77%
11	NET OPERATING INCOME (B)	\$0	\$0	\$0	\$1,155,388	\$2,951,477	\$1,796,089	155.45%

(A) EXCLUDES FUEL REVENUE

(B) BEFORE RATE RELIEF

* IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, COMPLETE COLUMNS (1) - (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, COMPLETE COLUMN (4).

** IF THE COMPANY'S LAST RATE CASE INCLUDED A HISTORIC AND ATTRITION YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (3). IF THE COMPANY'S LAST RATE CASE WAS BASED ON A PROJECTED TEST YEAR, THIS CALCULATION WILL BE THE DIFFERENCE BETWEEN COLUMN (5) AND COLUMN (4).

*** Excludes Fuel Revenues

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING
OVERALL RATE OF RETURN COMPARISON

TYPE OF DATA SHOWN:

PROJECTED TY LAST CASE: 06/30/91

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES

PROJECTED TY CURRENT CASE: 12/31/01

DOCKET NO.: 000108-GU

WITNESS: WILLIAMS

PROJECTED TEST YEAR 12/31/01 (REQUESTED)

LINE NO.	ITEM	EMBEDDED WEIGHTED				EMBEDDED WEIGHTED			
		DOLLARS	RATIO	COST	COST	DOLLARS	RATIO	COST	COST
DOCKET NO. 891179-GU ORDER NO. 23166 <u>LAST RATE CASE (AUTHORIZED)</u>									
1	LONG-TERM DEBT -FIXED	\$2,219,746	19.08%	10.18%	1.94%	\$6,377,973	29.91%	7.52%	2.25%
2	LONG-TERM DEBT - VARIABLE	\$2,004,353	17.23%	8.29%	1.43%	\$0	0.00%	0.00%	0.00%
3	FLEX RATE LIABILITY	\$0	0.00%	0.00%	0.00%	\$46,880	0.22%	6.30%	0.01%
4	SHORT-TERM DEBT	\$455,716	3.92%	11.08%	0.43%	\$2,119,103	9.94%	6.03%	0.60%
5	CUSTOMER DEPOSITS	\$338,583	2.91%	8.48%	0.25%	\$789,257	3.70%	6.44%	0.24%
6	COMMON EQUITY	\$5,263,634	45.24%	13.00%	5.88%	\$10,289,296	48.26%	12.00%	5.79%
7	TAX CREDITS	\$484,098	4.16%	0.00%	0.00%	\$306,978	1.44%	0.00%	0.00%
8	DEFERRED TAXES	\$869,201	7.47%	0.00%	0.00%	\$1,392,213	6.53%	0.00%	0.00%
9	TOTAL CAPITALIZATION	<u>\$11,635,331</u>	<u>100.00%</u>		<u>9.93%</u>	<u>\$21,321,700</u>	<u>100.00%</u>		<u>8.89%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF FINANCIAL INDICATORS AS SPECIFIED BELOW FOR THE HISTORIC DATA BASE YEAR OF THE LAST RATE CASE, HISTORIC COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP DATA BASE YEAR FOR THIS CASE, AND THE YEAR IMMEDIATELY FOLLOWING THE PRESENT HISTORIC DATA BASE YEAR.

TYPE OF DATA SHOWN:
 TY YR LAST CASE: 06/30/91
 HIS. BASE YR DATA CURRENT: 12/31/99
 BASE YR + 1 CURRENT CASE: 12/31/00
 PROJECTED TY CURRENT CASE: 12/31/01
 WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

LINE NO	INDICATORS	(1) DATA FROM HISTORIC BASE YR OR TY RELATED TO COMPANY'S PRIOR CASE	(2) DATA FROM HISTORIC BASE YEAR RELATED TO COMPANY'S CURRENT CASE	(3) YEAR AFTER CURRENT HISTORIC BASE YEAR WITHOUT ANY RATE INCREASE	(4) PROJECTED TEST YEAR WITHOUT ANY RATE INCREASE	(5) PROJECTED TEST YEAR INCLUDING REQUESTED RATE INCREASE
<u>INTEREST COVERAGE RATIOS:</u>						
1	INCLUDING AFUDC IN INCOME BEFORE INTEREST CHARGES	2.58	2.57	0.95	0.82	3.58
2	EXCLUDING AFUDC FROM INCOME BEFORE INTEREST CHARGES	2.58	2.57	0.95	0.82	3.58
<u>OTHER FINANCIAL RATIOS:</u>						
3	AFUDC AS A PERCENT OF INCOME AVAILABLE FOR COMMON	0.00%	0.00%	0.00%	0.00%	0.00%
4	PERCENT OF CONSTRUCTION FUNDS GENERATED INTERNALLY	46.82%	68.96%	21.60%	41.68%	84.38%
<u>PREFERRED DIVIDEND COVERAGE:</u>						
5	INCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
6	EXCLUDING AFUDC	N/A	N/A	N/A	N/A	N/A
<u>RATIO OF EARNINGS TO FIXED CHARGES***:</u>						
7	INCLUDING AFUDC	70.96%	89.54%	20.74%	39.68%	116.15%
8	EXCLUDING AFUDC	70.96%	89.54%	20.74%	39.68%	116.15%
*** ASSUMES DEPRECIATION & INTEREST IN CALCULATION						
<u>EARNINGS PER SHARE:</u>						
9	INCLUDING AFUDC	\$0.98	\$1.57	\$1.57	\$1.57	\$1.57
10	EXCLUDING AFUDC	\$0.98	\$1.57	\$1.57	\$1.57	\$1.57
11	DIVIDENDS PER SHARE	\$0.83	\$1.02	\$1.04	\$1.04	\$1.04

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

NO.	LINE	ASSETS	(1) Dec-98	(2) Jan-99	(3) Feb-99	(4) Mar-99	(5) Apr-99	(6) May-99	(7) Jun-99	(8) Jul-99	(9) Aug-99	(10) Sep-99	(11) Oct-99	(12) Nov-99	(13) Dec-99	13 MONTH AVERAGE
1		GAS PLANT IN SERV.	\$24,483,090	\$24,492,960	\$24,841,442	\$24,735,200	\$24,726,065	\$24,807,491	\$24,898,920	\$25,345,970	\$25,447,530	\$26,206,214	\$26,245,397	\$26,252,039	\$26,482,896	\$25,289,616
2		PLANT HELD FOR FUT. USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CWIP	\$138,903	\$147,217	\$288,670	\$478,193	\$746,525	\$1,021,361	\$1,294,367	\$1,063,842	\$1,400,405	\$926,203	\$1,242,191	\$1,510,073	\$1,822,064	\$927,693
4		GAS PLANT ACQ. ADJ.	\$787,421	\$787,420	\$787,420	\$787,421	\$787,420	\$787,420	\$787,421	\$787,420	\$787,420	\$787,421	\$787,420	\$787,420	\$632,831	\$775,529
5		GROSS UTILITY PLANT	\$25,409,414	\$25,427,597	\$25,697,532	\$26,000,814	\$26,260,010	\$26,616,272	\$26,980,708	\$27,197,232	\$27,635,355	\$27,919,838	\$28,275,008	\$28,549,532	\$28,937,591	\$26,862,839
6		ACCUM. PROVISION FOR DEPR.	(\$8,399,487)	(\$8,468,207)	(\$8,562,388)	(\$8,652,726)	(\$8,705,370)	(\$8,788,992)	(\$8,854,512)	(\$8,941,623)	(\$9,042,298)	(\$9,098,531)	(\$9,199,803)	(\$9,298,000)	(\$9,286,262)	(\$8,889,092)
7		NET PLANT	\$17,009,927	\$16,959,390	\$17,135,144	\$17,348,088	\$17,554,640	\$17,827,280	\$18,126,196	\$18,255,609	\$18,593,057	\$18,821,307	\$19,075,205	\$19,251,532	\$19,651,329	\$18,123,746
8		INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL PROPERTY & INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CASH	\$136,691	\$417,486	\$29,575	\$159,192	\$392,741	\$200,824	(\$28,596)	\$41,956	(\$170,972)	\$386,402	\$169,559	\$363,338	\$462,271	\$198,497
13		SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCOUNTS REC.- SERVICE	\$79,278	\$83,303	\$90,178	\$40,691	\$98,019	\$85,646	\$86,127	\$91,012	\$110,424	\$108,333	\$161,712	\$129,642	\$785,744	\$148,470
18		CUST. ACCTS. REC.-GAS	\$1,266,245	\$1,814,695	\$1,704,672	\$1,611,593	\$1,448,412	\$1,534,700	\$1,370,584	\$1,090,716	\$1,327,212	\$1,113,824	\$1,584,518	\$1,748,682	\$1,894,683	\$1,500,809
19		UNBILLED REVENUE	\$181,362	\$181,362	\$181,362	\$188,949	\$188,949	\$188,949	\$136,009	\$136,009	\$136,009	\$110,483	\$110,483	\$110,483	\$196,361	\$157,444
20		ACCOUNTS REC.- MISC	\$480,081	\$477,787	\$476,118	\$473,275	\$470,500	\$467,710	\$465,143	\$463,162	\$461,335	\$459,340	\$458,680	\$455,262	\$503,448	\$470,142
21		MOSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		ACCUM. PROV. UNCOLLECT. ACCTS.	(\$33,291)	(\$32,585)	(\$33,023)	(\$35,157)	(\$31,140)	(\$30,257)	(\$30,525)	(\$29,207)	(\$29,869)	(\$29,715)	(\$31,279)	(\$33,414)	(\$33,950)	(\$31,801)
23		RECEIVABLE ASSOC. COMPANIES	(\$4,233,528)	(\$4,757,116)	(\$4,376,162)	(\$4,387,738)	(\$4,649,730)	(\$4,816,722)	(\$4,613,966)	(\$4,648,733)	(\$4,845,036)	(\$5,607,323)	(\$5,565,901)	(\$6,373,627)	(\$6,812,965)	(\$5,052,965)
24		PLANT & OPER. MATERIAL & SUPPL.	\$295,829	\$298,297	\$325,106	\$335,140	\$303,339	\$360,611	\$364,339	\$374,336	\$411,258	\$373,289	\$411,091	\$489,047	\$379,394	\$363,160
25		MOSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		PREPAYMENTS	\$87,382	\$77,565	\$77,644	\$75,977	\$87,163	\$78,076	\$74,237	\$86,445	\$82,046	\$82,153	\$95,822	\$88,949	\$160,386	\$88,757
28																
29		TOTAL CURR. & ACCR. ASSETS	(\$1,739,951)	(\$1,439,206)	(\$1,524,530)	(\$1,538,078)	(\$1,691,747)	(\$1,930,463)	(\$2,176,648)	(\$2,394,304)	(\$2,517,593)	(\$3,003,214)	(\$2,585,315)	(\$3,021,658)	(\$2,484,628)	(\$2,157,487)
30		UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		MISC. DEFERRED DEBITS	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$88,004	\$120,404
32		CONSERVATION	\$106,554	\$76,011	\$84,686	\$62,350	\$61,190	\$48,689	\$84,987	\$92,108	\$93,052	\$88,080	\$95,928	\$90,719	\$108,181	\$83,886
33		CLEARING ACCTS	\$56	(\$20,469)	(\$21,566)	(\$23,867)	(\$26,522)	(\$9,932)	(\$7,338)	(\$10,070)	(\$7,916)	(\$7,256)	(\$14,082)	(\$4,548)	\$56,938	(\$7,429)
34		OTHER WIP-ENVIRONMENTAL MATTERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		UNRECOVERED GAS COST	\$93,741	\$35,199	\$48,883	\$22,669	\$63,470	(\$46,058)	(\$120,771)	(\$71,948)	(\$52,214)	(\$60,596)	(\$97,825)	\$99,654	(\$51,144)	(\$10,549)
37		TOTAL DEFERRED CHARGES	\$323,455	\$213,845	\$234,887	\$184,256	\$221,242	\$115,803	\$79,982	\$133,194	\$156,026	\$143,332	\$107,125	\$308,929	\$199,979	\$186,312
38		TOTAL ASSETS	\$15,593,431	\$15,734,029	\$15,845,501	\$15,994,286	\$16,084,135	\$16,012,620	\$16,029,530	\$15,994,499	\$16,231,490	\$15,961,425	\$16,597,015	\$16,536,803	\$17,366,680	\$16,152,571

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE BALANCE SHEETS BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	CAPITALIZATION & LIABILITIES	(1) Dec-98	(2) Jan-99	(3) Feb-99	(4) Mar-99	(5) Apr-99	(6) May-99	(7) Jun-99	(8) Jul-99	(9) Aug-99	(10) Sep-99	(11) Oct-99	(12) Nov-99	(13) Dec-99	13 MONTH AVERAGE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ADDITIONAL CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	UNAPPROPRIATED RET. EARN.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	UNDISTRIBUTED SUBS.EARN.	\$11,216,456	\$11,374,166	\$11,451,415	\$11,529,635	\$11,602,979	\$11,642,160	\$11,613,491	\$11,572,427	\$11,542,888	\$11,504,333	\$11,519,464	\$11,546,378	\$11,809,982	\$11,532,736
5	TOTAL STOCKHOLDERS EQUITY	\$11,216,456	\$11,374,166	\$11,451,415	\$11,529,635	\$11,602,979	\$11,642,160	\$11,613,491	\$11,572,427	\$11,542,888	\$11,504,333	\$11,519,464	\$11,546,378	\$11,809,982	\$11,532,736
6	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	TOTAL LONG TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ACCOUNTS PAYABLE	\$980,520	\$831,908	\$759,674	\$788,866	\$783,660	\$555,689	\$553,281	\$551,554	\$733,587	\$605,185	\$1,159,530	\$972,297	\$1,667,026	\$840,214
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CUSTOMER DEPOSITS-REFUNDS	\$6	\$0	\$0	(\$730)	(\$661)	(\$664)	(\$663)	(\$823)	\$23,277	\$0	(\$904)	\$0	(\$2,830)	\$1,231
14	CUSTOMER DEPOSITS-ACCOUNTS PAY.	\$618,904	\$617,448	\$623,905	\$623,919	\$620,487	\$622,876	\$627,547	\$625,669	\$830,652	\$632,271	\$635,472	\$643,173	\$638,642	\$627,767
15	TAXES ACCRUED-GENERAL	\$64,117	\$105,993	\$158,942	\$158,790	\$210,786	\$267,649	\$245,324	\$260,627	\$322,206	\$322,350	\$391,515	\$379,405	\$93,913	\$229,355
16	TAXES ACCRUED-INCOME	(\$41,036)	\$54,162	\$100,722	\$147,916	\$133,294	\$156,933	\$58,299	\$33,293	\$15,581	(\$60,255)	(\$51,126)	\$3,180	\$130,618	\$52,429
17	INTEREST ACCRUED	\$8	\$3,108	\$6,520	\$9,689	\$13,740	\$17,015	\$20,131	\$23,195	\$26,369	\$29,558	\$32,781	\$35,741	(\$4)	\$16,758
18	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	TAX COLLECTIONS PAYABLE	\$88,718	\$63,350	\$70,953	\$88,608	\$72,446	\$83,998	\$93,427	\$82,208	\$91,460	\$81,714	\$60,070	\$78,306	\$98,244	\$81,039
20	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	MISC. CURRENT LIABILITIES	\$587,594	\$599,877	\$585,692	\$559,816	\$586,119	\$585,122	\$584,654	\$611,523	\$610,517	\$608,399	\$611,555	\$641,334	\$742,308	\$608,808
23	TOTAL CURR. & ACCRUED LIAB.	\$2,298,831	\$2,275,846	\$2,306,408	\$2,376,874	\$2,399,871	\$2,288,618	\$2,182,000	\$2,187,246	\$2,453,649	\$2,219,222	\$2,838,893	\$2,753,436	\$3,367,917	\$2,457,601
24	CUSTOMER ADVANCES FOR CONST.	\$112,996	\$115,641	\$116,082	\$112,936	\$113,908	\$113,908	\$265,548	\$265,548	\$265,548	\$267,708	\$267,708	\$267,828	\$267,828	\$196,399
25	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	ACCUMULATED DEFERRED INC. TAX	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,372,484	\$1,349,940	\$1,370,750
27	DEF. INVESTMENT TAX CREDIT	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$347,526	\$326,003	\$346,024
28	TOTAL DEFERRED CREDITS-	\$1,833,006	\$1,835,651	\$1,836,092	\$1,832,946	\$1,833,918	\$1,833,918	\$1,985,558	\$1,985,558	\$1,985,558	\$1,987,718	\$1,987,718	\$1,987,838	\$1,945,771	\$1,913,173
29	PENSIONS & BENEFITS RESERVE	\$245,138	\$248,386	\$251,586	\$254,811	\$247,367	\$247,924	\$248,481	\$249,268	\$249,595	\$250,152	\$250,940	\$251,151	\$243,010	\$249,061
30	TOTAL OPERATING RESERVES	\$2,078,144	\$2,084,017	\$2,087,678	\$2,087,757	\$2,081,285	\$2,081,842	\$2,234,039	\$2,234,828	\$2,235,153	\$2,237,870	\$2,238,658	\$2,238,989	\$2,188,781	\$2,162,234
31	TOTAL CAPITAL & LIAB.	\$15,593,431	\$15,734,029	\$15,845,501	\$15,994,266	\$16,084,135	\$16,012,620	\$16,029,530	\$15,994,499	\$16,231,490	\$15,961,425	\$16,597,015	\$16,538,803	\$17,366,680	\$16,152,571

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE AS ADJUSTED FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO 000108-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$25,289,616	(\$23,702)	\$25,265,914
2	COMMON PLANT ALLOCATED	\$0	(\$87,326)	(\$87,326)
3	ACQUISITION ADJUSTMENT	\$775,529	(\$775,529)	(\$0)
4	PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0
5	CONSTRUCTION WORK IN PROGRESS	\$927,693	\$0	\$927,693
6	TOTAL PLANT	\$26,992,839	(\$886,557)	\$26,106,282
	<u>DEDUCTIONS</u>			
7	CUSTOMER ADVANCES FOR CONST	(\$196,399)	\$0	(\$196,399)
8	ACCUM. DEPR. - UTILITY PLANT	(\$8,179,074)	\$12,550	(\$8,166,524)
9	ACCUM. DEPR. - COMMON PLANT	\$0	\$38,988	\$38,988
10	ACCUM. AMORT INC TAX ON ACQ. ADJ.	(\$105,344)	\$105,344	\$0
11	ACCUM. AMORT.-PCNG	(\$117,866)	\$117,866	\$0
12	ACCUM. AMORT.-OLD APP. ACQ. ADJ.	(\$5,543)	\$5,543	\$0
13	ACCUM. AMORT.-UNAPP. ACQ ADJ.	(\$461,266)	\$461,266	\$0
14	TOTAL DEDUCTIONS	(\$9,065,492)	\$741,557	(\$8,323,935)
15	PLANT NET	\$17,927,347	(\$145,000)	\$17,782,347
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
18	BALANCE SHEET METHOD	(\$8,591,010)	\$7,089,237	\$498,227
17	TOTAL RATE BASE	\$11,336,337	\$6,944,237	\$18,280,574
18	NET OPERATING INCOME	\$1,157,828	(\$116,167)	\$1,041,661
19	RATE OF RETURN	10.21%		5.70%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE FOR THE HISTORIC BASE YEAR. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO 000108-GU

ADJ. NO.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT
<u>UTILITY PLANT IN SERVICE</u>						
1	Eliminate Acquisition Adjustment		(\$775,529)	\$0	(\$775,529)	(\$158,198)
2	Eliminate 2nd Story Office Bldg.		(\$23,702)	\$0	(\$23,702)	(\$4,774)
3	Eliminate Common Plant		(\$87,326)	(\$87,326)	\$0	(\$17,588)
4			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5		TOTAL	(\$886,557)	(\$87,326)	(\$799,231)	(\$178,580)
<u>ACCUM. DEPR.-UTILITY PLANT</u>						
6	Eliminate Acquisition Adjustment		\$690,019	\$0	\$690,019	\$138,975
7	Eliminate 2nd Story Office Bldg.		\$7,407	\$0	\$7,407	\$1,492
8	Eliminate Franchise/Consent		\$5,143	\$0	\$5,143	\$1,036
9	Eliminate Depreciation Reserve-Common Plant		<u>\$38,988</u>	<u>\$38,988</u>	<u>\$0</u>	<u>\$7,852</u>
10		TOTAL	\$741,557	\$38,988	\$702,569	\$149,355
<u>ALLOWANCE FOR WORKING CAPITAL</u>						
11	(SEE SCHEDULE B-13 FOR DETAIL)		<u>\$7,089,237</u>	<u>(\$93,388)</u>	<u>\$7,182,625</u>	<u>\$1,446,638</u>
12	TOTAL RATE BASE ADJUSTMENTS		<u>\$6,944,237</u>	<u>(\$141,726)</u>	<u>\$7,085,963</u>	<u>\$1,417,433</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	301	ORGANIZATION	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328
2	302	FRANCHISE AND CONSENT	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124
3	303	MISC INTANGIBLE PLANT	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616
4	374	LAND AND LAND RIGHTS	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,635	36,020
5	375	STRUCTURES AND IMPROVEMENTS	229,035	231,356	231,356	231,356	231,356	231,356	233,056	233,056	233,056	233,056	233,056	233,056	233,056	232,093
6	376	MAINS (STEEL)	10,115,521	10,115,284	10,115,284	10,115,284	10,114,228	10,132,782	10,132,700	10,146,195	10,146,195	10,497,351	10,497,318	10,497,318	10,444,401	10,236,143
7	376	MAINS (PLASTIC)	3,048,451	3,048,451	3,049,300	3,113,879	3,113,879	3,113,879	3,113,259	3,385,180	3,403,620	3,754,737	3,754,737	3,754,737	4,000,202	3,358,031
8	378	M & R EQUIPMENT - GENERAL	541,331	541,331	541,331	543,912	546,461	547,934	541,542	553,329	553,329	558,232	558,232	558,232	574,617	550,755
9	379	M & R EQUIPMENT - CITY	974,704	974,704	1,048,704	1,048,177	1,046,177	1,046,177	1,046,177	1,130,234	1,130,234	1,185,040	1,185,040	1,157,559	1,096,891	1,082,140
10	379	M & R EQUIPMENT - CITY(CIAC)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	380	DIST PLANT SERVICES (STEEL)	1,079,991	1,079,113	1,077,913	1,076,133	1,073,020	1,072,710	1,072,428	1,089,919	1,069,356	1,069,356	1,068,053	1,068,053	1,064,637	1,072,360
12	380	DIST PLANT - SERVICES(CIAC)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)	(112,196)
13	380	DIST PLANT-SERVICES(PLASTIC)	1,812,808	1,825,184	1,856,960	1,869,806	1,880,508	1,897,295	1,906,704	1,925,050	1,938,443	1,962,338	1,996,713	2,022,672	2,052,978	1,919,035
14	381	METERS	959,217	961,211	961,721	968,671	975,207	984,762	997,106	1,002,284	1,006,087	1,009,674	1,012,260	1,015,933	1,053,519	992,896
15	382	METER INSTALLATIONS	648,789	649,882	652,565	650,822	652,597	652,607	658,662	660,264	662,447	663,683	665,865	667,229	672,495	658,301
16	383	REGULATORS	686,684	689,134	689,702	696,437	696,437	696,437	696,437	704,498	711,831	715,821	715,821	718,948	716,768	702,689
17	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	385	M & R EQUIPMENT - INDUSTRIAL	1,388,836	1,388,836	1,388,836	1,388,836	1,388,836	1,388,836	1,388,836	1,394,175	1,394,772	1,403,361	1,403,361	1,403,361	1,403,361	1,394,173
19	385	M & R EQUIPMENT - INDUS. CIAC	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)	(147,019)
20	387	OTHER EQUIPMENT	212,721	212,721	212,721	212,721	214,858	214,858	234,303	234,303	248,012	249,950	251,325	251,325	269,850	232,290
21	389	LAND AND LAND RIGHTS	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285
22	390	STRUCTURES AND IMPROVEMENTS	334,301	332,870	332,870	332,870	332,870	334,386	334,386	334,386	334,386	334,386	334,386	334,386	334,386	333,913
23	391.1	DATA PROCESSING EQUIPMENT	112,333	112,333	118,112	125,815	125,815	125,815	125,815	125,815	125,815	130,420	130,420	130,420	130,420	124,565
24	391.2	OFFICE FURNITURE	84,452	84,452	84,452	84,452	84,452	84,452	84,452	84,452	84,452	84,452	84,452	84,452	85,961	84,568
25	391.3	OFFICE EQUIPMENT	73,088	73,088	75,738	75,738	75,738	75,738	75,738	75,738	75,738	75,738	75,738	75,738	77,135	75,438
26	391.4	VAX SYSTEM EQUIPMENT	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151
27	392.3	TRANSPORTATION OTHER	767,523	759,704	784,125	785,120	754,948	777,144	826,998	858,770	887,790	836,652	836,652	836,652	836,652	811,287
28	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	394	TOOLS AND WORK EQUIPMENT	71,842	71,842	78,199	75,710	77,215	77,215	77,215	77,215	77,215	77,215	77,215	77,215	77,215	76,348
30	396	POWER OPERATED EQUIPMENT	268,646	268,646	268,646	268,646	268,646	280,290	280,290	280,290	291,935	291,935	291,935	291,935	291,935	280,290
31	397	COMMUNICATION EQUIPMENT	29,484	29,484	29,484	29,484	29,484	29,484	29,484	29,484	29,484	29,484	29,484	29,484	30,784	29,584
32	397	COMMUNICATION EQUIPMENT	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326	29,326
33	398	MISC. EQUIPMENT	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083
			0	0	0	0	0	0	0	0	0	0	0	0	0	0
34		UTILITY PLANT IN SERVICE	24,483,090	24,492,960	24,641,442	24,735,200	24,726,065	24,807,491	24,898,920	25,345,970	25,447,530	26,206,214	26,245,397	26,252,039	26,482,696	25,289,617
35			0	0	0	0	0	0	0	0	0	0	0	0	0	0
36		TOTAL UTILITY PLANT	\$24,483,090	\$24,492,960	\$24,641,442	\$24,735,200	\$24,726,065	\$24,807,491	\$24,898,920	\$25,345,970	\$25,447,530	\$26,206,214	\$26,245,397	\$26,252,039	\$26,482,696	\$25,289,617

SUPPORTING SCHEDULES:

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	374	LAND	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 36,635	\$ 28,635	\$ 36,020
2	375	STRUCTURES & IMPROVEMENTS	229,035	231,356	231,356	231,356	231,356	231,356	233,056	233,056	233,056	233,056	233,056	233,056	233,056	232,093
3	387	OTHER EQUIPMENT	212,721	212,721	212,721	212,721	214,858	214,858	234,303	234,303	248,012	249,950	251,325	251,325	269,950	232,290
4	389	LAND	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285
5	390	STRUCTURES & IMPROVEMENTS	334,301	332,870	332,870	332,870	332,870	334,386	334,386	334,386	334,386	334,386	334,386	334,386	334,386	333,913
6	391	OFFICE FURN & EQUIPMENT	320,024	320,024	328,452	336,156	338,156	336,156	336,156	336,156	336,156	340,761	340,761	340,761	343,667	334,722
7	392	AUTOS & TRUCKS	767,523	759,704	784,125	785,120	754,948	777,144	826,998	856,770	887,790	836,652	836,652	836,652	836,652	811,287
8	394	TOOL, SHOP, & GARAGE EQUIP	71,842	71,842	78,199	75,710	77,215	77,215	77,215	77,215	77,215	77,215	77,215	77,215	77,215	76,348
9	396	POWER OPERATED EQUIPMENT	268,646	268,646	268,646	268,646	268,646	280,290	280,290	280,290	291,935	291,935	291,935	291,935	291,935	280,290
10	397	COMMUNICATION EQUIPMENT	58,810	58,810	58,810	58,810	58,810	58,810	58,810	58,810	58,810	58,810	58,810	58,810	60,110	58,910
11	398	MISC EQUIP (SPECIFY)	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083
12		TOTAL	\$ 2,445,905	\$ 2,438,976	\$ 2,478,182	\$ 2,484,391	\$ 2,457,862	\$ 2,493,218	\$ 2,564,217	\$ 2,593,989	\$ 2,650,364	\$ 2,605,768	\$ 2,607,144	\$ 2,607,144	\$ 2,621,974	\$ 2,542,241

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	374	LAND	\$36,020	0.0%	\$0	
14	375	STRUCTURES & IMPROVEMENTS	232,093	0.0%	0	
15	387	OTHER EQUIPMENT	232,290	0.0%	0	
16	389	LAND	98,285	0.0%	0	
17	390	STRUCTURES & IMPROVEMENTS	333,913	0.0%	0	
18	391	OFFICE FURN & EQUIPMENT	334,722	7.2%	24,261	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
19	392	AUTOS & TRUCKS	811,287	7.2%	58,802	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
20	394	TOOL, SHOP, & GARAGE EQUIP	76,348	0.0%	0	
21	396	POWER OPERATED EQUIPMENT	280,290	0.0%	0	
22	397	COMMUNICATION EQUIPMENT	58,910	7.2%	4,270	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
23	398	MISC EQUIP (SPECIFY)	48,083	0.0%	0	
24		TOTAL	\$2,542,241		\$87,326	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		\$0	\$0	\$0	\$0	\$0	\$0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
14	375		\$0	\$0	\$0	\$0	\$0	\$0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

NOTE: There is no land or structure allocated to non-utility per last rate case.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		0	0	0	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0	0	0	0	
4	389	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
5	390		\$0	\$0	\$0	\$0	\$0	\$0	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	
12	390.02		\$0	\$0	\$0	\$0	\$0	\$0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	

NOTE: There is no land or structures allocated to non-utility per last rate case.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE FOLLOWING INFORMATION RELATING TO EACH ACQUISITION ADJUSTMENT INCLUDED IN THE RATE CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

1. Describe the property acquired which resulted in the acquisition adjustment.

- A. Natural gas distribution property in Polk and Osceola counties.
- B. Natural gas distribution system in Plant City, Florida.
- C.
- D.

4. Was the property purchased from a related party?

- A. No
- B. No
- C.
- D.

2. Date of acquisition.

- A. 1985
- B. 1987
- C.
- D.

5. Has the acquisition adjustment been approved by the Commission?

- A. No
- B. No
- C.
- D.

3. Amount of acquisition adjustment.

- A. \$5,543
- B. \$509,422
- C. \$117,866
- D. \$154,590

6. Provide the Docket No. and Order No. approving the acquisition adjustment.

- A.
- B.
- C.
- D.

7. PROVIDE THE FOLLOWING INFORMATION FOR EACH ACQUISITION ADJUSTMENT.

	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MO. AVG / 12 MO. TOTAL
ACQUISITION ADJUSTMENT	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543	\$5,543
ACCUMULATED AMORTIZATION	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)	(\$5,543)
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION ADJUSTMENT	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422	\$509,422
ACCUMULATED AMORTIZATION	(\$444,286)	(\$447,116)	(\$449,946)	(\$452,776)	(\$455,606)	(\$458,436)	(\$461,266)	(\$464,097)	(\$466,927)	(\$469,757)	(\$472,587)	(\$475,417)	(\$478,247)	(\$481,077)
MONTHLY AMORTIZATION	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)	(\$2,830)
ACQUISITION ADJUSTMENT	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866	\$117,866
ACCUMULATED AMORTIZATION	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)	(\$117,866)
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACQUISITION ADJUSTMENT	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$154,590	\$0	\$142,698
ACCUMULATED AMORTIZATION	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	(\$114,123)	\$0	(\$105,344)
MONTHLY AMORTIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$40,467)	(\$3,113)

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING PROPERTY HELD FOR FUTURE USE BY MONTH AND BY ITEM FOR THE THIRTEEN MONTH PERIOD ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCT. NO.	DESCRIPTION	MONTH	13 MONTH AVERAGE												
1			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2			0	0	0	0	0	0	0	0	0	0	0	0	0	0
3			0	0	0	0	0	0	0	0	0	0	0	0	0	0
4			0	0	0	0	0	0	0	0	0	0	0	0	0	0
5			0	0	0	0	0	0	0	0	0	0	0	0	0	0
6			0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		TOTAL	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

SCHEDULE B-7

PROPERTY HELD FOR FUTURE USE DETAILS

PAGE 2 OF 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE DETAILS FOR PROPERTY HELD FOR FUTURE USE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA 12/31/99
WITNESS WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO. 000108-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>DATE OF ACQUISITION</u>	<u>LOCATION</u>	<u>REASON FOR PURCHASE</u>	<u>EXPENDITURES AS OF THE END OF THE HISTORIC BASE YEAR</u>
1					
	<u>DATE CONSTRUCTION IS TO COMMENCE</u>	<u>DATE TO BE PLACED IN SERVICE</u>	<u>INDICATE CURRENT USE</u>	<u>ITEMS INCLUDED IN RATE BASE</u>	
2					

NOTE: THERE IS NO PLANT HELD FOR FUTURE USE.

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-7 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, SHOWING, BY MONTH, CONSTRUCTION WORK IN PROGRESS SEGREGATED BY ITEMS ON WHICH ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) WAS CHARGED AND ON WHICH NO AFUDC WAS CHARGED. THE SCHEDULE SHALL INCLUDE A DESCRIPTION OF THE COMPANY'S POLICY AS TO WHICH JOBS RECEIVED AFUDC, TOGETHER WITH THE CALCULATIONS SUPPORTING THE AFUDC RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
	AFUDC CHARGED DESCRIPTION*														
1		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL - A.F.U.D.C. CHARGED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	AFUDC NOT CHARGED DESCRIPTION*														
8	CWIP Balance	\$138,903	\$147,217	\$268,670	\$478,193	\$746,525	\$1,021,361	\$1,294,367	\$1,063,842	\$1,400,405	\$926,203	\$1,242,191	\$1,510,073	\$1,822,064	\$927,693
9		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	TOTAL C.W.I.P.	\$138,903	\$147,217	\$268,670	\$478,193	\$746,525	\$1,021,361	\$1,294,367	\$1,063,842	\$1,400,405	\$926,203	\$1,242,191	\$1,510,073	\$1,822,064	\$927,693

NOTE: THE FLORIDA DIVISION HAS NO AFUDC

DESCRIPTION OF COMPANY'S POLICY OF CHARGING A.F.U.D.C.:

CALCULATION OF HISTORIC BASE YEAR A.F.U.D.C. RATE: N/A

* LIST BY ADDRESS OR CONSTRUCTION CATEGORY IF DETAIL IS NOT AVAILABLE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED TO THE AVERAGE MONTHLY BALANCE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATE: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	301	ORGANIZATION	\$20,096	\$20,154	\$20,212	\$20,271	\$20,329	\$20,387	\$20,446	\$20,504	\$20,562	\$20,621	\$20,679	\$20,737	\$20,795	\$20,446
2	302	FRANCHISE AND CONSENT	4,932	4,967	5,002	5,037	5,073	5,108	5,143	5,179	5,214	5,249	5,285	5,320	5,355	5,143
3	303	MISC INTANGIBLE PLANT	304,962	313,317	321,673	330,028	338,383	346,738	355,093	363,448	371,803	380,158	388,514	396,869	405,224	355,093
4	362	GAS HOLDERS	501,867	507,020	511,781	517,707	510,861	513,665	496,269	494,994	499,354	496,018	501,125	499,111	504,710	504,191
5	375	STRUCTURES AND IMPROVEMENT:	37,735	38,311	38,889	39,468	40,046	40,624	41,205	41,788	42,370	42,953	43,535	44,118	44,701	41,211
6	376	MAINS	4,264,653	4,300,519	4,336,149	4,372,111	4,407,105	4,438,752	4,472,943	4,504,364	4,541,321	4,574,607	4,612,602	4,651,546	4,690,905	4,474,429
7	378	M & R EQUIPMENT - GENERAL	75,922	77,546	79,170	80,798	82,433	84,075	85,717	87,363	89,013	90,663	92,317	93,975	95,637	82,129
8	379	M & R EQUIPMENT - CITY	170,843	173,686	176,637	179,692	182,743	185,795	188,846	192,020	195,317	198,693	202,149	205,566	208,941	189,302
9	380	DIST PLANT SERVICES	641,478	652,038	660,118	665,708	670,345	681,537	689,715	699,429	710,370	722,263	731,286	743,542	752,250	693,652
10	381	METERS	387,792	391,393	394,998	398,618	402,262	398,980	402,696	406,445	410,210	413,990	417,781	421,584	424,794	405,503
11	382	METER INSTALLATIONS	132,296	132,666	134,269	132,613	133,867	134,469	136,282	138,010	139,825	141,759	143,643	145,405	147,327	137,879
12	383	REGULATORS	178,003	179,571	181,618	183,697	185,786	187,875	189,965	192,066	194,191	196,332	198,479	200,632	202,800	190,078
13	384	REGULATOR INSTALL HOUSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	385	M & R EQUIPMENT - INDUSTRIAL	196,001	200,140	204,275	208,414	212,553	216,693	220,832	224,981	229,139	233,312	237,500	241,688	245,876	220,877
15	387	OTHER EQUIPMENT	72,155	75,133	78,111	81,089	84,082	87,090	90,234	93,515	96,891	100,377	103,885	107,404	111,053	90,848
16	389	LAND AND LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	390	STRUCTURES AND IMPROVEMENT:	78,355	77,563	78,201	78,839	79,477	80,117	80,758	81,399	82,040	82,681	83,321	83,962	84,603	80,871
18	391	OFFICE FURNITURE & EQUIPMENT	92,900	96,205	98,979	102,132	105,331	108,817	112,016	115,215	118,413	121,640	124,893	128,147	131,409	112,007
19	392	TRANSPORTATION OTHER	392,419	374,889	383,189	391,352	373,508	381,011	389,380	398,221	407,421	382,166	391,550	400,933	410,317	390,489
20	393	STORES EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	394	TOOLS AND WORK EQUIPMENT	21,802	22,120	22,451	22,791	23,129	23,470	23,811	24,152	24,493	24,834	25,175	25,516	25,857	23,815
22	396	POWER OPERATED EQUIPMENT	103,389	105,135	106,882	108,628	110,374	112,158	113,980	115,802	117,662	119,559	121,457	123,354	125,252	114,126
23	397	COMMUNICATION EQUIPMENT	30,502	31,324	32,147	32,970	33,792	34,615	35,438	36,260	37,083	37,906	38,728	39,551	40,374	35,438
24	398	MISC. EQUIPMENT	9,566	9,863	10,159	10,456	10,752	11,049	11,345	11,642	11,938	12,235	12,531	12,828	13,124	11,345
25		DEPRECIATION RESERVE	7,717,669	7,783,559	7,874,911	7,962,418	8,012,232	8,093,025	8,155,714	8,239,994	8,337,839	8,391,243	8,489,684	8,585,051	8,684,607	8,179,072
26	108.02	R.W.I.P	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	1145	ACCUM AMORT-ACQ OLD	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543
28	115	AMORT ACQ ADJ-CFG	444,286	447,116	449,946	452,776	455,606	458,436	461,266	464,097	466,927	469,757	472,587	475,417	478,247	461,266
29	1151	AMORT ACQ AD-PCNG	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866
30	1152	ACCUM AMORT INC TX ON ACQ AD.	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	0	105,344
31	108	TOTAL DEPRECIATION RESERVE	\$8,399,487	\$8,488,207	\$8,562,388	\$8,652,726	\$8,705,370	\$8,788,993	\$8,854,512	\$8,941,622	\$9,042,297	\$9,098,531	\$9,199,802	\$9,298,000	\$9,286,263	\$8,869,092

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	301	ORGANIZATION	\$20,096	\$20,154	\$20,212	\$20,271	\$20,329	\$20,387	\$20,446	\$20,504	\$20,562	\$20,621	\$20,679	\$20,737	\$20,795	\$20,446
2	302	FRANCHISE AND CONSENT	4,932	4,967	5,002	5,037	5,073	5,108	5,143	5,179	5,214	5,249	5,285	5,320	5,355	5,143
3	303	MISC INTANGIBLE PLANT	304,962	313,317	321,673	330,028	338,383	346,738	355,093	363,448	371,803	380,158	388,514	396,869	405,224	355,093
4	1145	ACCUM AMORT-ACQ OLD	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543
5	115	AMORT ACQ ADJ-CFG	444,286	447,116	449,946	452,776	455,606	458,436	461,266	464,097	466,927	469,757	472,587	475,417	478,247	461,266
6	1151	AMORT ACQ AD-PCNG	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866
7	1152	ACCUM AMORT INC TX ON ACQ AI	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	114,123	105,344
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$1,011,807	\$1,023,086	\$1,034,365	\$1,045,644	\$1,056,923	\$1,068,201	\$1,079,480	\$1,090,759	\$1,102,038	\$1,113,317	\$1,124,596	\$1,135,875	\$1,033,031	\$1,070,702

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE B-5 FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO	A/C NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MONTH AVERAGE
1	375	STRUCTURES & IMPROVEMENTS	\$37,735	\$38,311	\$38,889	\$39,468	\$40,046	\$40,624	\$41,205	\$41,788	\$42,370	\$42,953	\$43,535	\$44,118	\$44,701	\$41,211
2	387	OTHER EQUIPMENT	72,155	75,133	78,111	81,089	84,082	87,090	90,234	93,515	96,891	100,377	103,885	107,404	111,053	90,848
3	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	390	STRUCTURES & IMPROVEMENTS	78,355	77,563	78,201	78,839	79,477	80,117	80,758	81,399	82,040	82,681	83,321	83,962	84,603	80,871
5	391	OFFICE FURN & EQUIPMENT	92,900	96,205	98,979	102,132	105,331	108,517	112,016	115,215	118,413	121,640	124,893	128,147	131,409	112,007
6	392	AUTOS & TRUCKS	392,419	374,889	383,189	391,352	373,508	381,011	389,380	398,221	407,421	382,166	391,550	400,933	410,317	390,489
7	394	TOOL, SHOP, & GARAGE EQUIP	21,802	22,120	22,451	22,791	23,129	23,470	23,811	24,152	24,493	24,834	25,175	25,516	25,857	23,815
8	396	POWER OPERATED EQUIPMENT	103,389	105,135	106,882	108,628	110,374	112,158	113,980	115,802	117,662	119,559	121,457	123,354	125,252	114,126
9	397	COMMUNICATION EQUIPMENT	30,502	31,324	32,147	32,970	33,792	34,615	35,438	36,260	37,083	37,906	38,728	39,551	40,374	35,438
10	398	MISC EQUIP (SPECIFY)	9,566	9,863	10,159	10,456	10,752	11,049	11,345	11,642	11,938	12,235	12,531	12,828	13,124	11,345
11		TOTAL	\$838,824	\$830,543	\$849,009	\$867,724	\$860,492	\$878,951	\$898,167	\$917,992	\$938,310	\$924,349	\$945,076	\$965,813	\$986,690	\$900,149

LINE NO	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
12	375	STRUCTURES & IMPROVEMENTS	\$41,211	0.0%	\$0	
13	387	OTHER EQUIPMENT	90,848	0.0%	0	
14	389	LAND	0	0.0%	0	
15	390	STRUCTURES & IMPROVEMENTS	80,871	0.0%	0	
16	391	OFFICE FURN & EQUIPMENT	112,007	7.2%	8,118	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
17	392	AUTOS & TRUCKS	390,489	7.2%	28,302	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
18	394	TOOL, SHOP, & GARAGE EQUIP	23,815	0.0%	0	
19	396	POWER OPERATED EQUIPMENT	114,126	0.0%	0	
20	397	COMMUNICATION EQUIPMENT	35,438	7.2%	2,568	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
21	398	MISC EQUIP (SPECIFY)	11,345	0.0%	0	
22		TOTAL	\$900,149		\$38,988	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING, BY MONTH, THE AMOUNT OF
CUSTOMER ADVANCES FOR CONSTRUCTION FOR THE 13-MONTH PERIOD
ENDING WITH THE LAST MONTH OF THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET N° 000108-GU

LINE NO.		MONTH	AMOUNT
1	1998	DECEMBER	\$ 112,996
2	1999	JANUARY	115,641
3		FEBRUARY	116,082
4		MARCH	112,936
5		APRIL	113,908
6		MAY	113,908
7		JUNE	265,548
8		JULY	265,548
9		AUGUST	265,548
10		SEPTEMBER	267,708
11		OCTOBER	267,708
12		NOVEMBER	267,828
13		DECEMBER	267,828
14		TOTAL	\$ 2,553,187
15		13 MONTH AVERAGE	\$ 196,399

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	CURRENT AND ACCRUED ASSETS					
1	CASH	\$198,497				\$198,497
2	INVESTMENT IN SUBSIDIARY	\$0				\$0
3	SPECIAL DEPOSITS	\$0				\$0
4	WORKING FUNDS	\$0				\$0
5	TEMPORARY CASH INVESTMENTS	\$0				\$0
6	NOTES RECEIVABLE	\$0				\$0
7	CUST. ACCTS. REC. - GAS	\$1,500,809				\$1,500,809
8	MDSE, JOBBING & OTHER	\$0				\$0
9	ACCUM. PROV. UNCOLLECT. ACCTS. - GAS	(\$31,801)				(\$31,801)
10	ACCUM. PROV. UNCOLLECT. ACCTS. - OTHER	\$0				\$0
11	RECEIVABLE ASSOC. COMPANIES	(\$5,052,965)		\$5,052,965		\$0
12	PLANT & OPER. MATERIAL & SUPPL.	\$383,160				\$383,160
13	ACCOUNTS RECEIVABLE-SERVICE	\$148,470	(\$93,388)			\$55,082
14	ACCOUNTS RECEIVABLE-MISC AREA EXP PROGRAM	\$470,142			(\$470,142)	\$0
15	PREPAYMENTS	\$88,757				\$88,757
16	MISC. CURRENT AND ACCRUED ASSETS	\$0				\$0
17	OTHER INVESTMENTS	\$0				\$0
18	SINKING FUNDS	\$0				\$0
19	ACCTS. REC. - UNBILLED REVENUE	\$157,444				\$157,444
						\$0
20	TOTAL CURRENT ASSETS	(\$2,157,487)	(\$93,388)	\$5,052,965	(\$470,142)	\$2,331,948
	DEFERRED DEBITS					
21	MISC DEFERRED DEBITS	\$120,404			(\$120,404)	\$0
22	CONSERVATION	\$83,886			(\$83,886)	\$0
23	CLEARING ACCOUNTS	(\$7,429)				(\$7,429)
24	OTHER CWIP	\$0				\$0
25	UNAMORTIZED RATE CASE	\$0				\$0
26	UNRECOVERED GAS COST	(\$10,549)			\$10,549	\$0
						\$0
27	TOTAL DEFERRED DEBITS	\$186,312	\$0	\$0	(\$193,741)	(\$7,429)
28	TOTAL CURRENT AND DEFERRED ASSETS	(\$1,971,175)	(\$93,388)	\$5,052,965	(\$663,883)	\$2,324,519

SUPPORTING SCHEDULES: B-1, C-4, C-8

RECAP SCHEDULES: B-1, B-2, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE 13-MONTH AVERAGE
WORKING CAPITAL ALLOWANCE FOR THE HISTORIC BASE YEAR.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: CHESAPEAKE UTILITIES CORP. FLORIDA DIVISION

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	ADJUSTMENT			ADJUSTED AVERAGE
			NON UTILITY	CAPITAL STRUCTURE	OTHER	
	<u>CURRENT LIABILITIES</u>					
1	NOTES PAYABLE	\$0				\$0
2	ACCOUNTS PAYABLE	\$840,214				\$840,214
3	ACCTS. PAYABLE - ASSOC. CO.	\$0				\$0
4	CUSTOMER DEPOSITS-REFUNDS	\$1,231		(\$1,231)		\$0
5	CUSTOMER DEPOSITS	\$627,767		(\$627,767)		\$0
6	TAXES ACCRUED-GENERAL	\$229,355				\$229,355
7	TAXES ACCRUED-INCOME	\$52,429				\$52,429
8	INTEREST ACCRUED	\$16,758			\$98,611	\$116,369
9	DIVIDENDS DECLARED	\$0				\$0
10	TAX COLLECTIONS PAYABLE	\$81,039				\$81,039
11	MISC. CURRENT LIABILITIES	\$608,808		(\$46,880)	(\$478,598)	\$83,330
12	CONSERVATION COST TRUE-UP	\$0				\$0
13	<u>TOTAL CURRENT LIABILITIES</u>	<u>\$2,457,601</u>	<u>\$0</u>	<u>(\$675,878)</u>	<u>(\$378,987)</u>	<u>\$1,402,736</u>
	<u>DEFERRED CREDITS AND OPERATING RESERVES</u>					
14	CUSTOMER ADVANCES FOR CONSTRUCTION	\$196,399			(\$196,399)	\$0
15	ACCUMULATED DEFERRED INCOME TAXES	\$1,370,750		(\$1,370,750)		\$0
16	DEFERRED INVESTMENT TAX CREDITS	\$346,024		(\$346,024)		\$0
17	HEALTH INSURANCE RESERVE	\$0			\$44,290	\$44,290
18	SELF INSURANCE RESERVE	\$0			\$130,205	\$130,205
19	OTHER DEFERRED CREDITS	\$0				\$0
20	PENSIONS & BENEFITS RESERVE	\$249,061				\$249,061
21	<u>TOTAL DEFERRED CREDITS AND OPERATING RESERVES</u>	<u>\$2,162,234</u>	<u>\$0</u>	<u>(\$1,716,774)</u>	<u>(\$21,904)</u>	<u>\$423,556</u>
22	<u>TOTAL LIABILITIES</u>	<u>\$4,619,835</u>	<u>\$0</u>	<u>(\$2,392,652)</u>	<u>(\$400,891)</u>	<u>\$1,826,292</u>
23	<u>TOTAL ASSETS LESS LIABILITIES</u>	<u>(\$6,591,010)</u>	<u>(\$93,388)</u>	<u>\$7,445,617</u>	<u>(\$282,992)</u>	<u>\$498,227</u>
24	<u>NET WORKING CAPITAL INCLUDED IN RATE BASE (SCHEDULE)</u>	<u>(\$6,591,010)</u>	<u>(\$93,388)</u>	<u>\$7,445,617</u>	<u>(\$262,992)</u>	<u>\$498,227</u>

SUPPORTING SCHEDULES: B-1

RECAP SCHEDULES: B-1, B-2, B-3

DETAIL OF MISCELLANEOUS DEBITS

PAGE 1 OF 1

SCHEDULE B-14

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13 MO. AVG.
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN
 MISCELLANEOUS DEFERRED DEBITS FOR THE HISTORIC BASE YEAR

TYPE OF DATA SHOWN
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MO. AVERAGE
1	Reg. Asset. Rev. Req.	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$123,104	\$88,004	\$120,404
2	Conservation	\$106,555	\$76,011	\$84,666	\$62,350	\$81,190	\$48,689	\$84,987	\$92,108	\$93,052	\$88,081	\$95,928	\$90,719	\$106,181	\$83,886
3		\$229,659	\$199,115	\$207,770	\$185,454	\$184,294	\$171,793	\$208,091	\$215,212	\$216,156	\$211,185	\$219,032	\$213,823	\$194,185	\$204,290

SUPPORTING SCHEDULES: Lines 30-32 on Schedule B-1

RECAP SCHEDULES B-13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A 13-MONTH AVERAGE
 DETAILED DESCRIPTION OF EACH TYPE OF ITEM INCLUDED IN OTHER
 DEFERRED CREDITS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	Account Number	DESCRIPTION	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	13 MO. AVERAGE 11
1	253	109 Reg liab. Depr	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473	\$ 60,473
2	253	109 Reg Liab ITC	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906	\$ 215,906
3	263	Accrued Pension	\$ 90,535	\$ 93,752	\$ 96,969	\$ 100,185	\$ 92,735	\$ 93,285	\$ 93,835	\$ 94,385	\$ 94,935	\$ 95,485	\$ 96,035	\$ 96,035	\$ 173,245	\$ 100,878
4	263	Accrued OPRB	\$ 67,837	\$ 67,844	\$ 67,851	\$ 67,858	\$ 67,865	\$ 67,872	\$ 67,879	\$ 67,886	\$ 67,893	\$ 67,900	\$ 67,907	\$ 67,886	\$ 66,785	\$ 68,019
5	253	Unearned Interest Income	\$ 204,463	\$ 204,233	\$ 203,954	\$ 203,477	\$ 203,050	\$ 202,608	\$ 202,186	\$ 201,794	\$ 201,425	\$ 201,020	\$ 200,616	\$ 200,212	\$ 199,808	\$ 202,219
6	263	Accrued Benefits	\$ 86,767	\$ 86,767	\$ 86,767	\$ 86,767	\$ 86,767	\$ 86,767	\$ 86,767	\$ 86,997	\$ 86,767	\$ 86,767	\$ 86,997	\$ 87,228	\$ -	\$ 80,163
7	241	Accrued Exec Bonus	\$ 26,654	\$ 20,836	\$ 25,018	\$ 9,492	\$ 14,226	\$ 18,960	\$ 23,894	\$ 28,428	\$ 33,162	\$ 37,896	\$ 42,630	\$ 47,364	\$ 52,098	\$ 29,266
8	241	Accrued Payroll-Other	\$ -	\$ 1,775	\$ 3,550	\$ 5,325	\$ 9,867	\$ 11,408	\$ 12,950	\$ 14,492	\$ 16,033	\$ 17,575	\$ 19,117	\$ 20,658	\$ -	\$ 10,212
9	242	Accrued Audit Fees	\$ 17,974	\$ 20,612	\$ 15,891	\$ 18,331	\$ 15,695	\$ 18,875	\$ 21,654	\$ 15,027	\$ 13,606	\$ 12,185	\$ 15,164	\$ 13,743	\$ 18,723	\$ 16,545
10	242	Deferred Revenue	\$ -	\$ 21,900	\$ 10,950	\$ -	\$ 21,900	\$ 10,950	\$ -	\$ 21,900	\$ 10,950	\$ -	\$ (10,950)	\$ 10,950	\$ -	\$ 7,581
11	242	Flex Rate Liability	\$ 13,070	\$ 10,484	\$ 10,719	\$ 12,895	\$ 15,117	\$ 20,525	\$ 25,783	\$ 35,058	\$ 43,867	\$ 51,393	\$ 59,861	\$ 66,981	\$ 73,799	\$ 33,795
12	242	Flex Rate Liability	\$ 49,055	\$ 43,858	\$ 39,431	\$ 34,118	\$ 29,885	\$ 25,616	\$ 22,028	\$ 18,446	\$ 15,095	\$ 11,950	\$ 8,738	\$ 5,046	\$ 1,002	\$ 23,390
13	253	Reserve for Refunds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,500	\$ 9,423
14			\$ 832,734	\$ 848,240	\$ 837,279	\$ 814,626	\$ 833,486	\$ 833,046	\$ 833,135	\$ 860,791	\$ 860,112	\$ 858,551	\$ 862,495	\$ 882,483	\$ 985,318	\$ 857,869

11 Total equals lines 22 & 29 on B-1 page 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR ANY RATE BASE COMPONENT NOT ACCOUNTED FOR IN OTHER SCHEDULES,
PROVIDE THE 13 MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DESCRIPTION	13-MONTH AVERAGE	NON- UTILITY ALLOCATION FACTOR	NON- REGULATED AMOUNT	BASIS FOR ALLOCATION
-------------	---------------------	---	-----------------------------	----------------------

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE AN ANALYSIS OF ACCUMULATED TAX CREDITS GENERATED AND AMORTIZED ON AN ANNUAL BASIS BEGINNING WITH THE HISTORIC BASE YEAR IN THE LAST RATE CASE TO THE BEGINNING OF THE CURRENT HISTORIC BASE YEAR AND ON A MONTHLY BASIS FOR THE HISTORIC BASE YEAR. (EXCEPTION: ANNUAL DATA MAY BE SUBSTITUTED FOR MONTHLY DATA FOR THE 3% DEFERRED (ITC). AMOUNTS PROVIDED BY THE REVENUE ACT OF 1971 AND SUBSEQUENT ACTS SHOULD BE SHOWN SEPARATELY FROM AMOUNTS APPLICABLE TO PRIOR LAWS. IDENTIFY PROGRESS PAYMENTS SEPARATELY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

LINE NO.	YEAR/MONTH	8% ITC						10% ITC						
		AMOUNT REALIZED			AMORTIZATION			AMOUNT REALIZED			AMORTIZATION			
		BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR	PRIOR YEAR ADJUSTMENTS	ENDING BALANCE	
1	6/89												470,873	
2	12/89												448,394	
3	12/90												503,710	
4	12/91												484,187	
5	12/92												464,864	
6	12/93												445,141	
7	12/94			NONE									425,818	
8	12/95												406,095	
9	12/96												386,572	
10	12/97												367,049	
11	12/98												347,528	
12	1/99												347,528	
13	2/99												347,528	
14	3/99												347,528	
15	4/99												347,528	
16	5/99												347,528	
17	6/99												347,528	
18	7/99												347,528	
19	8/99												347,528	
20	9/99												347,528	
21	10/99												347,528	
22	11/99												347,528	
23	12/99												328,003	
24				13-MONTH AVERAGE									13-MONTH AVERAGE	\$ 348,024

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-4, A-5, B-1, C-1, C-20, C-21, C-22, C-28, D-1, D-10, D-11

SCHEDULE B-17

INVESTMENT TAX CREDITS - COMPANY POLICIES

PAGE 3 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: EXPLAIN ACCOUNTING POLICY AS TO THE METHOD OF AMORTIZATION FOR BOTH PROGRESS PAYMENT AND OTHER ITC. EXPLANATION SHOULD INCLUDE AT LEAST A DESCRIPTION OF HOW THE TIME PERIOD FOR AMORTIZATION IS DETERMINED, WHEN IT BEGINS, UNDER WHAT CIRCUMSTANCES IT CHANGES, ETC. IF THERE ARE UNUSED ITC, SUPPLY A SCHEDULE SHOWING YEAR GENERATED, AMOUNT GENERATED, TOTAL AMOUNT USED AND REMAINING PORTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

CENTRAL FLORIDA IS TREATING INVESTMENT TAX CREDIT UNDER IRC SECTION (f) (1). THE INVESTMENT TAX CREDIT IS AMORTIZED BELOW-THE-LINE RATABLY OVER THE LINE OF THE PROPERTY. THE UNAMORTIZED ITC HAS BEEN INCLUDED IN THE CAPITAL STRUCTURE AT ZERO COST.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE B-17

INVESTMENT TAX CREDITS - SECTION 46(f) ELECTION

PAGE 4 OF 4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COPY OF THE ELECTION MADE UNDER SECTION 46(f),
INTERNAL REVENUE CODE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE A SUMMARY OF THE ENDING BALANCES AS REPORTED ON PAGES 2
 AND 3 OF THIS SCHEDULE. THE SAME ANNUAL AND MONTHLY BALANCES
 SHOULD BE SHOWN.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.:000108-GU

LINE NO.	YEAR/MONTH	ACCOUNT NO. 282			ACCOUNT NO. 283			NET DEFERRED INCOME TAXES		
		STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL	STATE	FEDERAL	TOTAL
1	12/31/89	65,245	(65,245)	0	114,005	665,999	780,004	179,250	600,754	780,004
2	12/31/90	62,842	(136,600)	(73,758)	111,307	650,237	761,544	174,149	513,637	687,786
3	12/31/91	70,769	(70,769)	0	126,123	736,790	862,913	196,892	666,021	862,913
4	12/31/92	67,912	(67,932)	(20)	145,610	850,626	996,236	213,522	782,694	996,216
5	12/31/93	69,644	(38,292)	31,352	141,808	828,419	970,227	211,452	790,127	1,001,579
6	12/31/94	68,895	(22,559)	46,336	81,456	475,852	557,308	150,451	453,293	603,744
7	12/31/95	64,035	(32,017)	32,018	11,787	68,854	80,641	75,822	36,837	112,659
8	12/31/96	58,489	(44,890)	13,599	100,147	585,043	685,190	158,636	540,153	698,789
9	12/31/97	54,104	(50,980)	3,124	117,217	684,759	801,976	171,321	633,779	805,100
10	12/31/98	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
11	1/31/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
12	2/28/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
13	3/31/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
14	4/30/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
15	5/31/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
16	6/30/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
17	7/31/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
18	8/31/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
19	9/30/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
20	10/31/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
21	11/30/99	54,404	(29,708)	24,696	196,993	1,150,795	1,347,788	251,397	1,121,087	1,372,484
22	12/31/99	47,941	(47,941)	0	197,307	1,152,833	1,349,940	245,248	1,104,892	1,349,940
23	13-MONTH AVERAGE	53,807	(31,111)	22,796	197,017	1,150,936	1,347,954	250,924	1,119,826	1,370,750

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.:000108-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS, PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR, AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

ACCOUNT NO. 282						ACCOUNT NO. 283					
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
							114,005				114,005
1	12/31/89	65,245				65,245	114,005			(2,898)	111,307
2	12/31/90	65,245			(2,403)	62,842	111,307			14,816	126,123
3	12/31/91	62,842			7,927	70,769	126,123			19,487	145,610
4	12/31/92	70,769			(2,857)	67,912	145,610			(3,802)	141,808
5	12/31/93	67,912			1,732	69,644	141,808			(60,352)	81,456
6	12/31/94	69,644			(649)	68,995	81,456			(69,669)	11,787
7	12/31/95	68,995			(4,960)	64,035	11,787			88,360	100,147
8	12/31/96	64,035			(5,546)	58,489	100,147			17,070	117,217
9	12/31/97	58,489			(4,385)	54,104					
					300	54,404	117,217			79,776	196,993
10	12/31/98	54,104			0	54,404	196,993			0	196,993
11	1/31/99	54,404			0	54,404	196,993			0	196,993
12	2/28/99	54,404			0	54,404	196,993			0	196,993
13	3/31/99	54,404			0	54,404	196,993			0	196,993
14	4/30/99	54,404			0	54,404	196,993			0	196,993
15	5/31/99	54,404			0	54,404	196,993			0	196,993
16	6/30/99	54,404			0	54,404	196,993			0	196,993
17	7/31/99	54,404			0	54,404	196,993			0	196,993
18	8/31/99	54,404			0	54,404	196,993			0	196,993
19	9/30/99	54,404			0	54,404	196,993			0	196,993
20	10/31/99	54,404			0	54,404	196,993			0	196,993
21	11/30/99	54,404			0	54,404	196,993			314	197,307
22	12/31/99	54,404			(6,463)	47,941	196,993				
						<u>53,907</u>				13 Month Average	<u>197,017</u>
23	13 Month Average										

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.:000108-GU

EXPLANATION: FOR EACH OF THE ACCUMULATED DEFERRED TAX ACCOUNTS,
 PROVIDE ANNUAL BALANCES BEGINNING WITH THE YEAR OF THE LAST RATE
 CASE AND ENDING WITH THE BEGINNING OF THE HISTORIC BASE YEAR,
 AND MONTHLY BALANCES FOR THE CURRENT HISTORIC BASE YEAR.

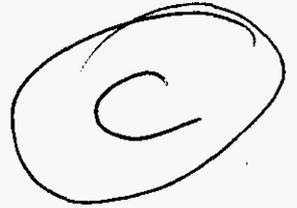
TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

ACCOUNT NO. 282							ACCOUNT NO. 283				
LINE NO.	YEAR/MONTH	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE	BEGINNING BALANCE	CURRENT YEAR DEFERRAL	FLOWBACK TO CURRENT YEAR	ADJUST. DEBIT (CREDIT)	ENDING BALANCE
1	12/31/89	(65,245)				(65,245)	665,999				665,999
2	12/31/90	(65,245)			(71,355)	(136,600)	665,999		(15,762)		650,237
3	12/31/91	(136,600)			65,831	(70,768)	650,237		86,553		736,790
4	12/31/92	(70,769)			2,837	(67,932)	736,790		113,836		850,626
5	12/31/93	(67,932)			29,640	(38,292)	850,626		(22,207)		828,419
6	12/31/94	(38,292)			15,733	(22,559)	828,419		(352,567)		475,852
7	12/31/95	(22,559)			(9,458)	(32,017)	475,852		(406,998)		68,854
8	12/31/96	(32,017)			(12,873)	(44,890)	68,854		516,189		585,043
9	12/31/97	(44,890)			(6,090)	(50,980)	585,043		99,716		684,759
10	12/31/98	(50,980)			21,272	(29,708)	684,759		466,036		1,150,795
11	1/31/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
12	2/28/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
13	3/31/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
14	4/30/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
15	5/31/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
16	6/30/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
17	7/31/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
18	8/31/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
19	9/30/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
20	10/31/99	(29,708)			0	(29,708)	1,150,795		0		1,150,795
21	11/30/99	(29,708)			0	(29,708)	1,150,795		1,836		1,152,633
22	12/31/99	(29,708)			(18,233)	(47,941)	1,150,795				1,152,633
23	13 Month Average					(31,111)			13 Month Average		1,150,936

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
INDEX



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FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
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INDEX

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING
 INCOME PER BOOKS FOR THE HISTORIC BASE YEAR
 AND THE PRIOR YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR - 1: 12/31/98
 WITNESS: WILLIAMS

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/99

LINE NO.		(1)	(2)	(3)	(4)	(5)	(6)
		PRIOR YEAR ENDED TOTAL COMPANY PER BOOKS (BASE YEAR - 1) 12/31/98	CURRENT HISTORIC BASE YEAR ENDED TOTAL COMPANY PER BOOKS 12/31/99	ADJUSTMENTS	COMPANY ADJUSTED (2) - (3)	REVENUE ADJUSTMENT	JURISDICTIONAL AMOUNT PROPOSED RATES
1	OPERATING REVENUES	\$15,669,930	\$17,293,932	(\$738,010)	\$16,555,922	\$0	\$16,555,922
	OPERATING EXPENSES:						
2	GAS EXPENSE	\$8,195,579	\$9,150,224	\$0	\$9,150,224	\$0	\$9,150,224
3	OPERATION & MAINTENANCE	\$3,492,748	\$4,314,014	(\$478,588)	\$3,835,426	\$0	\$3,835,426
4	DEPRECIATION & AMORTIZATION	\$1,062,221	\$1,138,653	(\$38,715)	\$1,099,938		\$1,099,938
5	TAXES OTHER THAN INCOME TAXES	\$1,194,432	\$1,157,615	(\$512)	\$1,157,103	\$0	\$1,157,103
	INCOME TAXES:						
6	- FEDERAL	\$484,345	\$311,190	(\$89,099)	\$222,091	\$0	\$222,091
7	- STATE	\$0	\$52,174	(\$14,929)	\$37,245	\$0	\$37,245
	DEFERRED INCOME TAXES						
8	- FEDERAL	\$0	\$12,234	\$0	\$12,234	\$0	\$12,234
9	- STATE	\$0	\$0	\$0	\$0	\$0	\$0
10	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OPERATING EXPENSES	\$14,429,325	\$16,136,104	(\$621,843)	\$15,514,261	\$0	\$15,514,261
12	OPERATING INCOME	\$1,240,605	\$1,157,828	(\$116,167)	\$1,041,661	\$0	\$1,041,661

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>OPERATING REVENUE</u>					
1	CUSTOMER INSTALLATION REVENUES	\$430,745	\$430,745	\$0	\$444,067 To remove unregulated revenues
2	HOUSEPIPING REVENUES	\$307,265	\$307,265	\$0	\$316,768 To remove unregulated revenues
3		\$0	\$0	\$0	\$0
4		\$0	\$0	\$0	\$0
5		\$0	\$0	\$0	\$0
6	TOTAL REVENUE ADJUSTMENTS	\$738,010	\$738,010	\$0	\$760,835
<u>OPERATIONS & MAINTENANCE EXPENSE</u>					
7	SERVICE RELATED EXP.	(\$361,270)	(\$361,270)	\$0	(\$372,443) To remove unregulated expenses
8	CIVIC & CHARITABLE CONTRIBUTIONS	(\$25,877)	\$0	(\$25,877)	(\$26,677) Per Last Rate Case
9	FNGA-PAC	(\$2,000)	\$0	(\$2,000)	(\$2,062) Political
10	DUES	(\$2,304)	\$0	(\$2,304)	(\$2,375) Memberships & Dues
11	ONE-TIME CONSULTING FEES	(\$73,559)	\$0	(\$73,559)	(\$75,834) One-time consulting fees
12	COMPANY PICNIC	(\$1,887)	\$0	(\$1,887)	(\$1,945) Company function
13	ADVERTISING	(\$18,330)	\$0	(\$18,330)	(\$18,697) Advertising
14	STATE PLUMBING EXAM	(\$1,611)	(\$1,611)	\$0	(\$1,661) Housepiping certification
15	ADVANCE-ACCOUNTANT RELOCATION	(\$867)	\$0	(\$867)	(\$894) Relocation advance
16	PEAKE PARTY	(\$2,441)	\$0	(\$2,441)	(\$2,516) Company function
17	OUT OF PERIOD	\$11,558	\$0	\$11,558	\$11,915 Out of period adjustments
18	TOTAL O & M ADJUSTMENTS	(\$478,588)	(\$362,881)	(\$115,707)	(\$493,389)
<u>DEPRECIATION EXPENSE</u>					
19	ACQUISITION ADJUSTMENT	(\$33,961)	\$0	(\$33,961)	(\$35,011) Per Last Rate Case
20	2ND STORY OFFICE BLDG.	(\$593)	\$0	(\$593)	(\$611) Per Last Rate Case
21	AMORTIZATION OF ORG. COSTS	(\$424)	\$0	(\$424)	(\$437) Per Last Rate Case
22	DEPRECIATION ALLOCATION TO NON REG	(\$3,737)	(\$3,737)	\$0	(\$3,853) Depreciation allocated to non-reg
23	TOTAL DEPRECIATION EXPENSE ADJS	(\$38,715)	(\$3,737)	(\$34,978)	(\$39,912)

*NOTE ADJUSTMENTS CONSISTENT WITH THOSE MADE IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO
N.O.I. (FROM SCHEDULE C-1) AND THE REVENUE REQUIREMENT
EFFECT ON EACH. INDICATE WHICH ADJUSTMENTS WERE MADE
IN THE COMPANY'S LAST FULL REVENUE REQUIREMENTS CASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT
<u>TAXES OTHER THAN INCOME</u>					
24	2ND STORY OFFICE BLDG	(\$512)	\$0	(\$512)	(\$528) Per Last Rate Case
25		\$0	\$0	\$0	\$0
26		\$0	\$0	\$0	\$0
27		\$0	\$0	\$0	\$0
28	TOTAL TAXES OTHER THAN INCOME ADJS	(\$512)	\$0	(\$512)	(\$528)
<u>FEDERAL INCOME TAXES</u>					
29	INTEREST SYNC.	(\$16,221)	\$0	(\$16,221)	(\$16,723) Interest synchronization adjustment
30	ACQUISITION ADJ.	\$10,946	\$0	\$10,946	\$11,285 Per Last Rate Case
31	UNREGULATED REVENUES	(\$121,424)	(\$121,424)	\$0	(\$125,179) To adjust taxes on unregulated activities
32	OTHER	\$37,600	\$0	\$37,600	\$38,763 Per Last Rate Case
33	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$89,099)	(\$121,424)	\$32,325	(\$91,854)
<u>STATE INCOME TAXES</u>					
34	INTEREST SYNC.	(\$2,718)	\$0	(\$2,718)	(\$2,802) Interest synchronization adjustment
35	ACQUISITION ADJ.	\$1,834	\$0	\$1,834	\$1,891 Per Last Rate Case
36	UNREGULATED REVENUES	(\$20,344)	(\$20,344)	\$0	(\$20,973) To adjust taxes on unregulated activities
37	OTHER	\$6,299	\$0	\$6,299	\$6,494 Per Last Rate Case
38	TOTAL STATE INCOME TAX ADJUSTMENTS	(\$14,929)	(\$20,344)	\$5,415	(\$15,390)
<u>DEFERRED INCOME TAXES</u>					
39	DEFERRED INCOME TAX	\$0	\$0	\$0	\$0
40		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	\$0	\$0	\$0
42	TOTAL ALL ADJUSTMENTS	\$116,167	\$229,624	(\$113,457)	\$119,782

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1

SCHEDULE C-3

OPERATING REVENUES BY MONTH

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATING REVENUE BY MONTH,
AND IN TOTAL BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN 99	(2) FEB 99	(3) MARCH 99	(4) APRIL 99	(5) MAY 99	(6) JUNE 99	(7) JULY 99	(8) AUG 99	(9) SEPT 99	(10) OCT 99	(11) NOV 99	(12) DEC 99	TOTAL
1	480	RESIDENTIAL	\$ 360,721	\$ 252,603	\$ 301,658	\$ 255,156	\$ 198,918	\$ 167,408	\$ 159,240	\$ 155,795	\$ 153,192	\$ 164,592	\$ 205,076	\$ 292,502	\$ 2,866,861
2	481	COMMERCIAL & INDUSTRIAL	\$ 1,267,486	\$ 1,104,218	\$ 1,179,431	\$ 1,066,678	\$ 1,049,182	\$ 944,968	\$ 921,463	\$ 885,946	\$ 853,825	\$ 1,013,032	\$ 1,211,434	\$ 1,434,867	\$ 12,932,530
3	483	SALES FOR RESALE	\$ 58,196	\$ 38,599	\$ 32,362	\$ 125,533	\$ 10,836	\$ -	\$ -	\$ 202,487	\$ 43,501	\$ 373,143	\$ -	\$ -	\$ 884,657
4		SUB-TOTAL	\$ 1,686,403	\$ 1,395,420	\$ 1,513,451	\$ 1,447,367	\$ 1,258,936	\$ 1,112,376	\$ 1,080,703	\$ 1,244,228	\$ 1,050,518	\$ 1,550,767	\$ 1,418,510	\$ 1,727,369	\$ 16,484,048
5	488	MISC. SERVICE REVENUE	\$ 39,453	\$ 35,966	\$ 50,016	\$ 39,972	\$ 33,869	\$ 29,273	\$ 31,832	\$ 43,914	\$ 41,844	\$ 93,252	\$ 31,270	\$ 334,015	\$ 804,676
6	493	RENT FROM GAS PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	495	OTHER GAS REVENUES	\$ 464	\$ 330	\$ 420	\$ 570	\$ 259	\$ 540	\$ 420	\$ 420	\$ 420	\$ 330	\$ 510	\$ 525	\$ 5,208
8		TOTAL OTHER OPER. REV	\$ 39,917	\$ 36,296	\$ 50,436	\$ 40,542	\$ 34,128	\$ 29,813	\$ 32,252	\$ 44,334	\$ 42,264	\$ 93,582	\$ 31,780	\$ 334,540	\$ 809,884
9		TOTAL OPER. REVENUES	\$ 1,726,320	\$ 1,431,716	\$ 1,563,887	\$ 1,487,909	\$ 1,293,064	\$ 1,142,189	\$ 1,112,955	\$ 1,288,562	\$ 1,092,782	\$ 1,644,349	\$ 1,448,290	\$ 2,061,909	\$ 17,293,932

SUPPORTING SCHEDULES: E-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.:000108-GU

EXPLANATION: PROVIDE (1) THE DETAILED CALCULATION OF THE 13-MONTH AVERAGE BALANCE OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR RATE BASE AND (2) THE DETAILED CALCULATION OF UNBILLED REVENUES INCLUDED IN THE HISTORIC BASE YEAR NET OPERATING INCOME. THE CALCULATIONS SHOULD BE SHOWN ON A MONTHLY BASIS. ALL SUPPORTING SCHEDULES SHOULD BE INSERTED IMMEDIATELY FOLLOWING THIS SCHEDULE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

LINE NO.		COMPUTATION OF UNBILLED REVENUES													13 MO. AVERAGE	
		Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99		
1	Account 1421-A/R Unbilled Revenue															
	Balance	181,362	181,362	181,362	188,949	188,949	188,949	136,009	136,009	136,009	110,483	110,483	110,483	196,361	157,444	
2	Account 1421-Unbilled Revenue															
	Balance	8,520	8,520	8,520	(7,587)	(7,587)	(7,587)	45,353	45,353	45,353	70,879	70,879	70,879	(14,999)	25,884	

* DEDUCT INTERRUPTIBLE REVENUES IF INTERRUPTIBLE METERS ARE READ ON THE LAST DAY OF MONTH

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/99 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN 99	(2) FEB 99	(3) MAR 99	(4) APR 99	(5) MAY 99	(6) JUNE 99	(7) JULY 99	(8) AUG 99	(9) SEPT 99	(10) OCT 99	(11) NOV 99	(12) DEC 99	TOTAL
OTHER GAS SUPPLY EXPENSES															
OPERATION															
1		NATURAL GAS PURCHASES	\$ 914,546	\$ 756,136	\$ 794,550	\$ 799,795	\$ 685,955	\$ 622,790	\$ 560,689	\$ 763,372	\$ 563,364	\$ 1,009,219	\$ 774,860	\$ 905,821	\$ 9,151,097
2		LESS: COMPANY USED GAS	\$ (50)	\$ (88)	\$ (80)	\$ (92)	\$ (81)	\$ (94)	\$ (108)	\$ (159)	\$ (121)	\$ -	\$ -	\$ -	\$ (873)
3	804	COST OF GAS	\$ 914,496	\$ 756,048	\$ 794,470	\$ 799,703	\$ 685,874	\$ 622,696	\$ 560,581	\$ 763,213	\$ 563,243	\$ 1,009,219	\$ 774,860	\$ 905,821	\$ 9,150,224
DISTRIBUTION EXPENSES															
OPERATION															
4	870	SUPERVISION & ENGINEERING	\$ 12,532	\$ 12,744	\$ 12,327	\$ 13,048	\$ 11,610	\$ 12,858	\$ 14,247	\$ 11,723	\$ 14,826	\$ 13,366	\$ 14,782	\$ 6,453	\$ 150,516
5	871	DISTRIBUTN LOAD DISPATCHING	\$ 6,267	\$ 5,830	\$ 7,123	\$ 7,078	\$ 6,687	\$ 7,647	\$ 8,588	\$ 6,383	\$ 8,061	\$ 7,308	\$ 7,502	\$ 7,425	\$ 85,899
6	872	COMPRESSOR STATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	873	COMPRESSOR STA. FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	874	MAINS & SERVICES	\$ 13,288	\$ 11,108	\$ 18,082	\$ 14,507	\$ 13,695	\$ 15,713	\$ 22,475	\$ 16,686	\$ 17,326	\$ 18,721	\$ 16,587	\$ 21,937	\$ 198,105
9	875	MEAS & REG - GENERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	876	MEAS & REG - INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	877	MEAS & REG - CITY GATE	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 8,283	\$ 965	\$ 12,575	\$ 169	\$ 85	\$ 51	\$ 188	\$ 22,364
12	878	METER & HOUSE REG EXPENSE	\$ 17,789	\$ 19,840	\$ 26,103	\$ 23,926	\$ 21,792	\$ 22,317	\$ 24,613	\$ 24,681	\$ 28,534	\$ 26,555	\$ 27,060	\$ 31,508	\$ 294,718
13	879	CUSTOMER INSTALLATIONS	\$ 21,516	\$ 27,701	\$ 30,935	\$ 26,597	\$ 26,864	\$ 27,438	\$ 29,725	\$ 30,657	\$ 31,295	\$ 29,492	\$ 44,023	\$ 46,021	\$ 372,264
14	880	OTHER EXPENSE	\$ 7,023	\$ 6,608	\$ 6,783	\$ 8,685	\$ 4,684	\$ 4,922	\$ 5,581	\$ 2,725	\$ 7,505	\$ 7,949	\$ 7,907	\$ 7,890	\$ 78,262
15	881	RENTS	\$ 698	\$ 1,436	\$ 1,370	\$ 711	\$ 500	\$ (107)	\$ 4,244	\$ 433	\$ 133	\$ 2,141	\$ 2,223	\$ 16,667	\$ 30,449
16		TOTAL OPERATION	\$ 79,161	\$ 85,267	\$ 102,723	\$ 94,552	\$ 85,832	\$ 99,071	\$ 110,438	\$ 105,863	\$ 107,849	\$ 103,617	\$ 120,115	\$ 138,089	\$ 1,232,577
MAINTENANCE															
17	885	SUPERVISION & ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	886	STRUCTURES & IMPROVEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	887	MAINS	\$ 7,732	\$ 6,114	\$ 7,486	\$ 8,153	\$ 5,387	\$ 7,719	\$ 7,575	\$ 4,498	\$ 7,409	\$ 7,889	\$ 10,521	\$ 17,848	\$ 98,331
20	889	MEAS & REG - GENERAL	\$ 41	\$ 1,885	\$ 894	\$ 1,282	\$ 1,880	\$ 555	\$ 1,095	\$ 644	\$ 1,161	\$ 310	\$ 958	\$ 1,511	\$ 12,216
21	890	MEAS & REG - INDUSTRIAL	\$ 3,142	\$ 4,627	\$ 1,721	\$ 3,519	\$ 4,422	\$ 5,024	\$ 3,132	\$ 4,297	\$ 7,010	\$ 6,870	\$ 6,308	\$ 6,140	\$ 56,212
22	891	MEAS & REG - GATE STATION	\$ 3,115	\$ 2,462	\$ 1,552	\$ 602	\$ 1,976	\$ 1,175	\$ 1,753	\$ 2,690	\$ 1,097	\$ 1,005	\$ 1,719	\$ 1,240	\$ 20,386
23	892	SERVICES	\$ 2,183	\$ 1,218	\$ 1,670	\$ 1,841	\$ 1,794	\$ 1,585	\$ 3,726	\$ 1,848	\$ 2,488	\$ 3,197	\$ 4,615	\$ 6,319	\$ 32,484
24	893	METERS & HOUSE REGULATOR	\$ 855	\$ 4,005	\$ 20,815	\$ 4,115	\$ 2,683	\$ 4,504	\$ 1,134	\$ 6,172	\$ 4,703	\$ 8,044	\$ 412	\$ 11,823	\$ 69,265
25	894	OTHER EQUIPMENT	\$ 944	\$ 871	\$ 1,799	\$ 781	\$ 1,511	\$ 1,432	\$ 835	\$ 2,457	\$ 1,336	\$ 2,127	\$ 2,080	\$ 2,124	\$ 18,297
26		TOTAL MAINTENANCE	\$ 18,012	\$ 21,182	\$ 35,937	\$ 20,293	\$ 19,653	\$ 21,994	\$ 19,250	\$ 22,806	\$ 25,204	\$ 29,442	\$ 26,613	\$ 47,005	\$ 307,191

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ACTUAL MONTHLY OPERATION AND MAINTENANCE EXPENSES BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	(1) JAN 99	(2) FEB 99	(3) MAR 99	(4) APR 99	(5) MAY 99	(6) JUNE 99	(7) JULY 99	(8) AUG 99	(9) SEPT 99	(10) OCT 99	(11) NOV 99	(12) DEC 99	TOTAL
CUSTOMER ACCOUNTS EXPENSE															
1	901	SUPERVISION	\$ 5,952	\$ 6,072	\$ 8,766	\$ 6,710	\$ 6,351	\$ 7,175	\$ 7,245	\$ 6,481	\$ 7,473	\$ 7,210	\$ 7,713	\$ 8,079	\$ 85,227
2	902	METER READING EXPENSE	\$ 9,317	\$ 12,018	\$ 4,128	\$ 9,976	\$ 6,616	\$ 6,898	\$ 7,257	\$ 3,646	\$ 7,589	\$ 7,083	\$ 6,570	\$ 9,494	\$ 90,592
3	903	CUS RECORDS & COLLECTIONS	\$ 22,861	\$ 24,338	\$ 37,947	\$ 32,900	\$ 30,092	\$ 25,532	\$ 29,283	\$ 27,793	\$ 28,495	\$ 26,512	\$ 20,307	\$ 38,152	\$ 344,212
4	904	UNCOLLECTIBLE ACCOUNTS	\$ 2,469	\$ 2,134	\$ 2,308	\$ 2,179	\$ 1,913	\$ 1,832	\$ 1,704	\$ 1,899	\$ 1,645	\$ 1,802	\$ 2,677	\$ 2,688	\$ 25,250
5	905	MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		TOTAL CUSTOMER ACCOUNTS	\$ 40,599	\$ 44,562	\$ 53,149	\$ 51,765	\$ 44,972	\$ 41,437	\$ 45,489	\$ 39,819	\$ 45,202	\$ 42,607	\$ 37,267	\$ 58,413	\$ 545,281
CUSTOMER SVCE & INFORMATION															
7	908	CONSERVATION EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	909	CONSERVATION ADVERTISING	\$ 2,849	\$ 966	\$ 2,592	\$ 3,817	\$ 1,452	\$ 1,090	\$ 3,277	\$ 576	\$ 200	\$ 12	\$ 764	\$ 10,281	\$ 27,876
9		TOTAL CUSTOMER SVCE & INFO	\$ 2,849	\$ 966	\$ 2,592	\$ 3,817	\$ 1,452	\$ 1,090	\$ 3,277	\$ 576	\$ 200	\$ 12	\$ 764	\$ 10,281	\$ 27,876
SALES EXPENSE															
10	911	SUPERVISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	912	DEMONSTRATING & SELLING	\$ 25,320	\$ 26,313	\$ 21,157	\$ 26,913	\$ 24,717	\$ 25,496	\$ 28,842	\$ 26,559	\$ 32,236	\$ 31,401	\$ 34,418	\$ 35,969	\$ 337,341
12	913	ADVERTISING	\$ 300	\$ 300	\$ 315	\$ 1,369	\$ 1,268	\$ 113	\$ 80	\$ -	\$ 235	\$ 592	\$ 13,706	\$ 53	\$ 18,331
13	916	MISC. SALES EXPENSE	\$ 60	\$ 17	\$ 93	\$ -	\$ 1,781	\$ 92	\$ -	\$ 534	\$ -	\$ 22	\$ 142	\$ 75	\$ 2,816
14		TOTAL SALES EXPENSE	\$ 25,680	\$ 26,630	\$ 21,565	\$ 28,282	\$ 27,766	\$ 25,701	\$ 26,922	\$ 27,093	\$ 32,471	\$ 32,015	\$ 48,266	\$ 36,097	\$ 358,488
ADMINISTRATIVE & GEN EXP															
15	920	ADMIN & GEN SALARIES	\$ 39,987	\$ 41,711	\$ 61,757	\$ 39,857	\$ 43,827	\$ 46,619	\$ 50,058	\$ 48,956	\$ 50,277	\$ 48,771	\$ 46,284	\$ 38,586	\$ 556,690
16	921	OFFICE SUPPLIES & EXP	\$ 21,484	\$ 20,519	\$ 33,496	\$ 22,409	\$ 18,154	\$ 25,294	\$ 27,980	\$ 24,487	\$ 28,760	\$ 21,355	\$ 18,966	\$ 47,684	\$ 310,588
17	922	ADMIN EXP TRANS (CR)	\$ (3,964)	\$ (5,891)	\$ (5,876)	\$ (5,509)	\$ (5,577)	\$ (15,959)	\$ (4,212)	\$ (4,746)	\$ (4,715)	\$ (5,640)	\$ (4,131)	\$ 7,410	\$ (58,810)
18	923	OUTSIDE SERVICES EMPLOYEES	\$ 15,619	\$ 20,335	\$ 29,086	\$ 24,439	\$ 17,883	\$ 31,067	\$ 39,898	\$ 25,935	\$ 17,819	\$ 30,753	\$ 21,328	\$ 59,811	\$ 333,973
19	924	PROPERTY INSURANCE	\$ 786	\$ 886	\$ 786	\$ 786	\$ 786	\$ 786	\$ 1,187	\$ 956	\$ 786	\$ 1,338	\$ 900	\$ 691	\$ 10,674
20	925	INJURIES & DAMAGES	\$ 11,060	\$ 10,639	\$ 10,962	\$ 12,172	\$ 10,752	\$ 11,089	\$ 15,094	\$ 11,139	\$ 13,454	\$ 13,016	\$ 10,957	\$ 10,951	\$ 141,285
21	926	EMPLOYEE PENSION & BENEFIT	\$ 37,327	\$ 35,658	\$ 36,742	\$ 25,077	\$ 32,454	\$ 30,312	\$ 29,785	\$ 29,289	\$ 29,943	\$ 35,158	\$ 32,913	\$ 37,971	\$ 392,629
22	928	REGULATORY COMMISSION EXI	\$ 330	\$ 615	\$ 2,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,120
23	930	MISC. GENERAL EXPENSE	\$ 4,520	\$ 2,354	\$ 8,539	\$ 6,578	\$ 6,120	\$ 12,039	\$ 4,225	\$ 5,068	\$ 3,969	\$ 5,072	\$ 6,732	\$ 10,958	\$ 76,174
24	931	RENTS	\$ 4,396	\$ 4,396	\$ 4,396	\$ 4,771	\$ 4,881	\$ 4,873	\$ 4,881	\$ 4,218	\$ 4,218	\$ 4,218	\$ 4,695	\$ 4,218	\$ 54,161
25	932	MAINT OF GENERAL PLANT	\$ 160	\$ 1,792	\$ 2,014	\$ 1,516	\$ 1,580	\$ 1,963	\$ 3,040	\$ 1,505	\$ 1,983	\$ 1,942	\$ 1,898	\$ 2,724	\$ 22,117
26		TOTAL A & G EXPENSE	\$ 131,705	\$ 133,014	\$ 184,077	\$ 132,096	\$ 130,860	\$ 148,083	\$ 171,936	\$ 146,807	\$ 146,494	\$ 155,983	\$ 140,542	\$ 221,004	\$ 1,842,601
27		TOTAL EXPENSE	\$ 1,212,502	\$ 1,067,669	\$ 1,194,513	\$ 1,130,508	\$ 996,409	\$ 960,072	\$ 937,893	\$ 1,105,977	\$ 920,663	\$ 1,372,895	\$ 1,148,427	\$ 1,416,710	\$ 13,464,238

SCHEDULE C-8

ALLOCATION OF EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE DETAILING EXPENSES WHICH ARE SUBJECT TO ALLOCATION BETWEEN REGULATED AND NON-REGULATED OPERATIONS SHOWING GROSS AMOUNTS AND AMOUNTS ALLOCATED TO REGULATED EXPENSES AND A DETAILED DESCRIPTION OF ALLOCATION USED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	ACCOUNT NUMBERS	GROSS AMOUNT	ALLOCATED TO NON-REGULATED		REGULATED AMOUNT	DESCRIPTION OF ALLOCATION METHODS*
				PERCENTAGE	AMOUNT		
1	OFFICE FURN & EQUIPMENT	403-391	\$38,509	7.2%	\$2,791	\$35,718	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
2	AUTOS & TRUCKS	403-392	3,167	7.2%	\$230	\$2,937	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
3	COMPUTER EQUIPMENT	403-397	9,872	7.2%	\$716	\$9,156	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
4	TOTAL		<u>\$51,549</u>		<u>\$3,737</u>	<u>\$47,812</u>	

* ATTACH ADDITIONAL PAGES AS NEEDED TO FULLY EXPLAIN ALLOCATION METHODS.

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE ITEMIZING REVENUES
PURSUANT TO RULE 25-17.015 AND EXPENSES INCURRED PURSUANT
TO THE COMMISSION PRESCRIBED CONSERVATION GOALS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCT. NO.	DESCRIPTION	AMOUNT
1	1867	<u>REVENUES</u>	
		JAN	\$36,934
2	1867	FEB	\$27,519
3	1867	MAR	\$32,614
4	1867	APR	\$34,179
5	1867	MAY	\$27,535
6	1867	JUN	\$23,928
7	1867	JUL	\$22,152
8	1867	AUG	\$21,485
9	1867	SEP	\$20,528
10	1867	OCT	\$23,127
11	1867	NOV	\$27,695
12	1867	DEC	\$39,134
13		ENERGY CONSERVATION REVENUES	<u>\$336,808</u>
14	1867	<u>EXPENSES</u>	
		JAN	\$6,021
15	1867	FEB	\$35,851
16	1867	MAR	\$10,001
17	1867	APR	\$32,771
18	1867	MAY	\$14,813
19	1867	JUN	\$59,951
20	1867	JUL	\$28,900
21	1867	AUG	\$22,008
22	1867	SEP	\$15,156
23	1867	OCT	\$30,584
24	1867	NOV	\$22,096
25	1867	DEC	\$54,206
26		TOTAL ENERGY CONSERVATION EXPENSES	<u>\$290,484</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS
FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH
FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
HISTORIC BASE YR - 1: 12/31/98
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP

DOCKET NO.: 000108-GU

LINE NO.	YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT**	ENDING BALANCE
<u>HISTORIC BASE YEAR</u>							
1	Jan-99	(\$33,291)	(2,469)	3,482	(306)	\$0	(\$32,585)
2	Feb-99	(32,585)	(2,134)	2,028	(332)	0	(33,023)
3	Mar-99	(33,023)	(2,308)	928	(754)	0	(35,157)
4	Apr-99	(35,157)	(2,179)	6,208	(12)	0	(31,140)
5	May-99	(31,140)	(1,913)	3,445	(649)	0	(30,257)
6	Jun-99	(30,257)	(1,832)	1,712	(147)	0	(30,524)
7	Jul-99	(30,524)	(1,704)	3,071	(50)	0	(29,206)
8	Aug-99	(29,206)	(1,899)	1,413	(177)	0	(29,868)
9	Sep-99	(29,868)	(1,645)	1,800	0	0	(29,713)
10	Oct-99	(29,713)	(1,802)	622	(385)	0	(31,278)
11	Nov-99	(31,278)	(2,677)	794	(252)	0	(33,412)
12	Dec-99	(33,412)	(2,688)	2,152	0	0	(33,949)
13	TOTAL		<u>(25,250)</u>	<u>27,657</u>	<u>(3,064)</u>		
<u>PRIOR YEAR</u>							
14	Jan-98	(\$67,257)	(\$2,398)	\$2,655	(\$3,274)	0	(\$70,274)
15	Feb-98	(70,274)	(1,974)	6,485	(171)	0	(65,934)
16	Mar-98	(65,934)	0	0	(594)	0	(66,529)
17	Apr-98	(66,529)	(4,637)	5,766	(182)	0	(65,581)
18	May-98	(65,581)	(1,809)	0	(96)	0	(67,486)
19	Jun-98	(67,486)	(1,948)	40,110	(785)	0	(30,110)
20	Jul-98	(30,110)	(1,830)	7,858	(87)	0	(24,170)
21	Aug-98	(24,170)	(1,688)	2,587	(122)	0	(23,393)
22	Sep-98	(23,393)	(1,573)	2,473	(36)	0	(22,530)
23	Oct-98	(22,530)	(1,740)	630	(73)	0	(23,712)
24	Nov-98	(23,712)	(1,845)	1,221	(148)	0	(24,483)
25	Dec-98	(24,483)	(2,041)	2,266	(9,033)	0	(33,291)
26	TOTAL		<u>(23,482)</u>	<u>72,048</u>	<u>(14,601)</u>		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF BALANCE SHEET ACCOUNTS

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP FOR THE HISTORIC BASE YEAR AND 2 PRIOR YEARS.

FOR THE PROVISION OF UNCOLLECTIBLE ACCOUNTS BY MONTH

HISTORIC BASE YR - 2: 12/31/97

WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

HISTORIC BASE YR - 2

LINE NO.	PRIOR YEAR	BEGINNING BALANCE	PROVISION ACCRUAL	BAD DEBT WRITE OFFS	RECOVERIES & ADJUSTMENTS	COVERED BY CUSTOMER DEPOSIT	ENDING BALANCE
27	Jan-97	(\$52,736)	(\$3,215)	\$3,042	(\$131)	0	(\$53,040)
28	Feb-97	(53,040)	(2,659)	3,850	(288)	0	(52,137)
29	Mar-97	(52,137)	(2,402)	3,560	(468)	0	(51,446)
30	Apr-97	(51,446)	(2,561)	6,650	(509)	0	(47,866)
31	May-97	(47,866)	(2,278)	3,447	(364)	0	(47,060)
32	Jun-97	(47,060)	(2,346)	9,676	(37)	0	(39,768)
33	Jul-97	(39,768)	(2,124)	2,952	(390)	0	(39,328)
34	Aug-97	(39,329)	(1,996)	4,008	(1,174)	0	(38,492)
35	Sep-97	(38,492)	(2,195)	1,943	(191)	0	(38,936)
36	Oct-97	(38,936)	(2,596)	2,984	(51)	0	(38,599)
37	Nov-97	(38,599)	(2,439)	1,572	(190)	0	(39,656)
38	Dec-97	(39,656)	(2,250)	2,414	(27,786)	0	(67,257)
39	TOTAL		(29,062)	46,099	(31,558)		

** IF DATA IS NOT READILY AVAILABLE, PROVIDE A WRITTEN EXPLANATION AS TO THE REASON.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.. 000108-GU

ADVERTISING EXPENSES FOR THE HISTORIC BASE YEAR ENDED 12/31/99

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	ADVERTISING	\$ 18,331	\$0
2		TOTAL ADVERTISING EXPENSE	<u>\$18,331</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF ADVERTISING EXPENSES BY SUB-ACCOUNT FOR THE HISTORIC BASE YEAR AND PRIOR YEAR FOR EACH TYPE OF ADVERTISING.

TYPE OF DATA SHOWN:
HISTORIC BASE YR - 1: 12/31/98
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADVERTISING EXPENSES FOR THE YEAR PRIOR TO THE HISTORIC BASE YEAR

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL PER BOOKS	JURISDICTIONAL AMOUNT
1	913	ADVERTISING	\$ 7,990	\$0
2		TOTAL ADVERTISING EXPENSE	<u>\$7,990</u>	<u>\$0</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF CIVIC AND CHARITABLE CONTRIBUTIONS INCLUDED IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.:000108-GU

LINE NO.	DESCRIPTION	TOTAL	AMOUNT ALLOCATED TO NON-REGULATED	AMOUNT REGULATED
1	USF CROSS COUNTRY/TRACK	\$ 2,500	\$0	\$ 2,500
2	KISS/OSCEOLA CHAMBER	\$ 50	0	\$ 50
3	LAKE WALES CHAMBER	\$ 299	0	\$ 299
4	KIWANIS CLUB OF WINTER HAVEN	\$ 300	0	\$ 300
5	POLK ECONOMIC EDUCATION	\$ 50	0	\$ 50
6	POLK COUNTY BUILDERS	\$ 250	0	\$ 250
7	INWOOD ELEMENTARY	\$ 100	0	\$ 100
8	WINTER HAVEN SENIOR HIGH	\$ 190	0	\$ 190
9	ST CLOUD CHAMBER	\$ 510	0	\$ 510
10	WINTER HAVEN CHAMBER	\$ 1,028	0	\$ 1,028
11	ROTARY CLUB IN WINTER HAVEN	\$ 1,025	0	\$ 1,025
12	WINTER HAVEN CHRISTIAN	\$ 100	0	\$ 100
13	HAVEN CHRISTIAN ACADEMY	\$ 100	0	\$ 100
14	ALL SAINTS ACADEMY	\$ 100	0	\$ 100
15	WINTER HAVEN FOUNDATION	\$ 500	0	\$ 500
16	LAKE REGION YACHT AND COUNTRY CLUB	\$ 200	0	\$ 200
17	CITRUS 20/20	\$ 500	0	\$ 500
18	AMERICAN CANCER SOCIETY	\$ 50	0	\$ 50
19	WINTER HAVEN MAIN STREET	\$ 1,250	0	\$ 1,250
20	AUBURNDALE HIGH SCHOOL	\$ 100	0	\$ 100
21	MULBERRY CHAMBER OF COMMERCE	\$ 375	0	\$ 375
22	GULF RIDGE COUNCIL	\$ 50	0	\$ 50
23	INVERNESS SERTOMA	\$ 275	0	\$ 275
24	PLANT CITY CHAMBER	\$ 100	0	\$ 100
25	UNITED WAY OF CENTRAL FLORIDA	\$ 2,000	0	\$ 2,000
26	GREATER BARTOW CHAMBER	\$ 180	0	\$ 180
27	CITRUS COUNTY ECONOMIC DEVEL.	\$ 150	0	\$ 150
28	POLK COUNTY GAS ASSOC.	\$ 200	0	\$ 200
29	CLEVELAND INDIANS	\$ 748	0	\$ 748
30	MEALS ON WHEELS	\$ 1,800	0	\$ 1,800
31	NATIONAL FIRE SAFETY	\$ 100	0	\$ 100
32	HAINES CITY HIGH SCHOOL	\$ 2,500	0	\$ 2,500
33	SNIVELY ELEMENTARY	\$ 2,500	0	\$ 2,500
34	WAHNETA ELEMENTARY	\$ 1,500	0	\$ 1,500
35	ALTA VISTA ELEMENTARY	\$ 1,000	0	\$ 1,000
36	REIMBURSEMENT TO EMPLOYEES	\$ 984	0	\$ 984
37	MISC.-PRINTING	\$ 2,217	0	\$ 2,217
38	TOTAL	<u>\$ 25,877</u>	<u>\$0</u>	<u>\$ 25,877</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF INDUSTRY ASSOCIATION
DUES INCLUDED IN NET OPERATING INCOME BY ORGANIZATION
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

INDUSTRY ASSOCIATION DUES FOR THE 12 MONTHS ENDED 12/31/99

LINE NO.	ORGANIZATION	AMOUNT
1	ASSOCIATED GAS DIST	10,000
2	POLK COUNTY GAS ASSOC	120
3	GREATER GULF COAST GAS	100
4	FLORIDA NATURAL GAS ASSOC	4,009
5	AMERICAN GAS ASSOCIATION	10,656
6	SOUTHERN GAS ASSOCIATION	2,757
7		
8		
9		
10		
11		
12		
13		
14	TOTAL	<u>27,642</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

SCHEDULE C-12

LOBBYING AND OTHER POLITICAL EXPENSES

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE, BY ORGANIZATION, OF EXPENSES
FOR LOBBYING, CIVIC, POLITICAL AND RELATED ACTIVITIES INCLUDED
IN NET OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

<u>LINE NO.</u>	<u>ORGANIZATION</u>	<u>AMOUNT</u>
1	FNG - PAC	\$ 2,000
2		0
3		0
4		0
5		0
6		0
7	TOTAL	<u>\$ 2,000</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A COMPARISON OF RATE CASE EXPENSES INCURRED OR ANTICIPATED FOR THE CURRENT AND MOST RECENT PRIOR CASE WITH EXPLANATION OF ANY CHANGES WHICH EXCEED 10% ON AN INDIVIDUAL ITEM BASIS. ALSO PROVIDE AN AMORTIZATION SCHEDULE OF RATE CASE EXPENSE AS A PERCENTAGE OF RATE BASE AND OPERATING REVENUES AND THE AMOUNT PER CUSTOMER

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPARISON OF CURRENT RATE CASE EXPENSES WITH PRIOR CASE

LINE NO	DESCRIPTION	PRIOR CASE 1999	CURRENT CASE 2000	PERCENT CHANGE (TOTAL)	PERCENT CHANGE (ANNUAL)	REASON FOR CHANGE (IF 10% OR GREATER)
1	OUTSIDE CONSULTANTS: COST OF CAPITAL	\$12,000	\$41,000	241.67%	120.83%	<div style="border: 1px solid black; padding: 5px;"> Prior rate case stipulated while these are projections through the conclusion of the formal hearing process; these projections reflect more extensive involvement by outside consultants and attorneys given the broader scope of this case; higher hourly rates for attorney than 10 years ago. For more detailed explanation, see Mr. Williams' and Mr. Geoffroy's pre-filed direct testimony. </div>
2	OUTSIDE CONSULTANTS: COST OF SERVICE	14,600	25,000	71.23%	35.62%	
3	LEGAL SERVICES	40,000	97,500	143.75%	71.88%	
4	OTHER EXPENSES	6,000	80,000	1233.33%	616.67%	
5	TOTAL	\$72,600	\$243,500	235.40%	117.70%	

SCHEDULE OF RATE CASE AMORTIZATION IN THE HISTORIC BASE YEAR

LINE NO.	DESCRIPTION	TOTAL EXPENSES	RATE ORDER AMORTIZATION		AMORTIZED AMOUNT				UNAMORTIZED BALANCE
			DATE	PERIOD	12 ME 6/30/88	12 ME 6/30/89	12 ME 6/30/90	12 ME 6/30/91	
6	PRIOR CASE: 870118-GU	\$68,221	1/26/88	2 YEARS	\$22,055	\$44,110	\$22,056	\$0	\$0
7	PRIOR CASE: 891179-GU	72,800	8/30/89	3 YEARS	0	24,200	24,200	24,200	\$0
8	CURRENT CASE: 000108-GU	243,500	UNKNOWN	4 YEARS	0	0	0	0	\$243,500
9	TOTAL	<u>\$404,321</u>			<u>\$22,055</u>	<u>\$68,310</u>	<u>\$46,256</u>	<u>\$24,200</u>	<u>\$243,500</u>

	DOCKET NO. 870118-GU	DOCKET NO. 891179-GU	DOCKET NO. 000108-GU	
10	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF RATE BASE *	1.4321%	0.7298%	1.1420%
11	RATE CASE EXPENSE INCURRED (ANTICIPATED) AS A PERCENTAGE OF REVENUE *	0.6064%	0.3924%	2.5564%
12	RATE CASE EXPENSE INCURRED (ANTICIPATED) PER CUSTOMER *	\$14.86	\$8.92	\$20.67

* Per projected test year-2001

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-5 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE BY TYPE OF CHARGE, OF THE CHARGES TO ACCOUNT 930 (MISCELLANEOUS GENERAL EXPENSES) FOR THE HISTORIC BASE YEAR. PROVIDE ALSO THE AMOUNT ALLOCATED TO UTILITY OPERATIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

MISCELLANEOUS GENERAL EXPENSES FOR THE 12 MONTHS ENDED 12/31/99

LINE NO.	SUB ACCOUNT NUMBER	DESCRIPTION	TOTAL	UTILITY AMOUNT
1	930.1	GENERAL ADVERTISING EXPENSE	\$3,696	\$3,696
2	930.2	MISCELLANEOUS	113	113
3	930.201	DIRECTOR FEES	19,006	19,006
4	930.202	BOARD MEETING EXPENSE	5,394	5,394
5	930.203	CORPORATE REPORTS	13,959	13,959
6	930.204	OTHER CORPORATE EXPENSE	34,005	34,005
7		TOTAL	<u>\$76,174</u>	<u>\$76,174</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF OUT OF PERIOD ITEMS FOR THE
HISTORIC BASE YEAR AND THE RELATED ADJUSTMENTS TO OPERATING
REVENUES AND EXPENSES BY PRIMARY ACCOUNT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	(1) DESCRIPTION	(2) DATE INCURRED	(3) DEBIT	(4) CREDIT
1	893	MAINT METER & HOUSE REGULATOR	METER REPAIRS	Jan-99		\$474
2	912	DEMONSTRATION AND SELLING	BONUS ACCRUAL FOR 1998 REVERSED	Mar-99	\$10,000	
3	920	ADMIN AND GENERAL SALARIES	REVERSAL OF 1998 SHORT TERM BONUS	Mar-99	\$6,070	
4	920	ADMIN AND GENERAL SALARIES	BONUS CHECKS FOR EMPLOYEES FOR 1998 EVALUATIONS	Mar-99		\$5,329
5	923	OUTSIDE SERVICE-OTHER	REVERSE MANUAL ACCOUNTS PAYABLE ACCRUAL FOR CONSULTING FEES	Jan-99	\$1,155	
6	878	TURN ON/OFF EXPENSE	ELECTRIC BILL FOR DEC 98 SERVICE	Jan-99	\$136	
7				TOTAL	<u>\$17,361</u>	<u>\$5,803</u>

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: PROVIDE A SCHEDULE OF GAINS AND LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE FOR THE HISTORIC BASE YEAR AND FOUR PRIOR YEARS. LIST AMOUNTS ALLOWED IN PRIOR RATE CASES, AND THE HISTORIC YEAR OF SUCH PRIOR CASES.	TYPE OF DATA SHOWN:
COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.		HISTORIC BASE YEAR DATA: 12/31/99
DOCKET NO.: 000108-GU		HISTORIC BASE YR - 1: 12/31/98
		HISTORIC BASE YR - 2: 12/31/97
		HISTORIC BASE YR - 3: 12/31/96
		HISTORIC BASE YR - 4: 12/31/95
		WITNESS: WILLIAMS

GAINS AND LOSSES ON PROPERTY

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE DISPOSED	ORIGINAL CLASSIFICATION	RECLASSIFICATION ACCOUNT	ORIGINAL AMOUNT RECORDED	ADDITIONS OR (RETIREMENTS)	NET BOOK VALUE ON DISPOSAL DATE	GAIN OR LOSS	AMOUNT ALLOWED PRIOR CASE	PRIOR CASES TEST YEAR ENDED

THE COMPANY DOES NOT RECORD GAINS OR LOSSES ON DISPOSITION OF PROPERTY PREVIOUSLY USED IN PROVIDING GAS SERVICE.

IT IS THE COMPANY'S POLICY TO CHARGE TO ACCUMULATED DEPRECIATION THE ORIGINAL COST OF PLANT RETIRED NET OF ASSOCIATED SALVAGE AND COST OF REMOVAL.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY DEPRECIATION EXPENSE FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	% RATE	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	TOTAL DEPRECIATION
1	301	ORGANIZATION	3.00%	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$ 58	\$700
2	302	FRANCHISE AND CONSENT	3.00%	35	35	35	35	35	35	35	35	35	35	35	35	424
3	303	MISC INTANGIBLE PLANT	10.00%	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	100,262
4	374	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
5	375	STRUCTURES AND IMPROVEMENTS	3.00%	575	578	578	578	578	581	583	583	583	583	583	583	6,965
6	378	MAINS (STEEL)	3.20%	26,974	26,974	26,974	26,973	26,996	27,021	27,039	27,057	27,072	27,540	27,993	28,032	326,644
7	376	MAINS (PLASTIC)	3.50%	8,891	8,893	8,988	9,082	9,082	9,081	9,477	9,900	9,942	10,454	10,951	11,327	116,070
8	378	M & R EQUIPMENT - GENERAL	3.80%	1,624	1,624	1,628	1,636	1,642	1,634	1,642	1,660	1,667	1,675	1,675	1,699	19,806
9	379	M & R EQUIPMENT - CITY	3.50%	2,843	2,951	3,055	3,051	3,051	3,051	3,174	3,297	3,376	3,456	3,416	3,378	38,098
10	379	M & R EQUIPMENT - CITY(CIAC)	3.50%	0	0	0	0	0	0	0	0	0	0	0	0	0
11	380	DIST PLANT SERVICES (STEEL)	5.10%	4,588	4,584	4,577	4,567	4,560	4,558	4,552	4,546	4,545	4,542	4,539	4,532	54,691
12	380	DIST PLANT SERVICES(CIAC)	5.50%	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(6,171)
13	380	DIST PLANT-SERVICES(PLASTIC)	5.50%	8,337	8,438	8,541	8,594	8,657	8,718	8,781	8,854	8,939	9,073	9,211	9,431	105,575
14	381	METERS	4.50%	3,601	3,606	3,619	3,645	3,675	3,716	3,749	3,766	3,780	3,791	3,803	3,929	44,679
15	382	METER INSTALLATIONS	3.50%	1,894	1,899	1,901	1,901	1,903	1,912	1,923	1,929	1,934	1,939	1,944	1,980	23,040
16	383	REGULATORS	3.60%	2,064	2,068	2,079	2,089	2,089	2,089	2,101	2,124	2,141	2,147	2,152	2,169	25,315
17	384	REGULATOR INSTALL HOUSE	3.20%	0	0	0	0	0	0	0	0	0	0	0	0	0
18	385	M & R EQUIPMENT - INDUSTRIAL	4.00%	4,629	4,629	4,629	4,629	4,629	4,629	4,638	4,648	4,664	4,678	4,678	4,678	55,760
19	385	M & R EQUIPMENT - INDUS CIAC	4.00%	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(490)	(5,881)
20	387	OTHER EQUIPMENT	16.80%	2,978	2,978	2,978	2,993	3,008	3,144	3,280	3,376	3,466	3,509	3,519	3,649	38,898
21	389	LAND AND LAND RIGHTS	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
22	390	STRUCTURES AND IMPROVEMENTS	2.30%	639	638	638	638	639	641	641	641	641	641	641	641	7,879
23	391.1	DATA PROCESSING EQUIPMENT	14.30%	1,339	1,373	1,453	1,499	1,499	1,499	1,499	1,499	1,527	1,554	1,554	1,554	17,851
24	391.2	OFFICE FURNITURE	5.80%	408	408	408	408	408	408	408	408	408	408	408	412	4,902
25	391.3	OFFICE EQUIPMENT	9.40%	573	583	593	593	593	593	593	593	593	593	593	599	7,094
26	391.4	VAX SYSTEM EQUIPMENT	16.70%	698	698	698	698	698	698	698	698	698	698	698	698	8,663
27	392.3	TRANSPORTATION OTHER	2.90%	288	288	288	288	0	288	288	288	288	288	288	288	3,167
28	393	STORES EQUIPMENT	4.00%	0	0	0	0	0	0	0	0	0	0	0	0	0
29	394	TOOLS AND WORK EQUIPMENT	5.30%	317	331	340	338	341	341	341	341	341	341	341	341	4,054
30	396	POWER OPERATED EQUIPMENT	7.80%	1,746	1,746	1,746	1,746	1,784	1,822	1,822	1,860	1,898	1,898	1,898	1,898	21,883
31	397	COMMUNICATION EQUIPMENT	6.80%	167	167	167	167	167	167	167	167	167	167	167	167	2,005
32	397	COMM. EQUIP. RADIOS-PER PSC	0.00%	656	656	656	656	656	656	656	656	656	656	656	656	7,867
33	398	MISC. EQUIPMENT	7.40%	297	297	297	297	297	297	297	297	297	297	297	297	3,558
34	115	ACQUISITION ADJUSTMENT	6.87%	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	33,961
35	362	GAS HOLDERS	0.00%	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	5,926	71,114
36		TOTAL DEPRECIABLE PLANT		\$ 92,327	\$ 92,608	\$ 93,033	\$ 93,267	\$ 93,443	\$ 93,745	\$ 94,551	\$ 95,388	\$ 95,842	\$ 97,128	\$ 98,205	\$ 99,116	\$ 1,138,652

NOTE: DEPRECIATION RATES APPROVED PER ORDER NO. PSC-98-0379-FOF-GU, DOCKET NO. 970428-GU

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY INCLUDED
IN PLANT IN SERVICE BY ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

YEAR.

DOCKET NO.: 000108-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	TOTAL AMORT/REC
1	111-301	ACCUMULATED AMORTIZATION ORGANIZATION COSTS	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$700
2	111-302	ACCUMULATED AMORTIZATION CFG	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$424
3	108-303	MISC INTANG PLANT	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$8,355	\$100,262
4	108-362	AMORTIZATION OF MANUFACTURED GAS SITE	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$71,114
5	115	AMORTIZATION OF ACQUISITION ADJUSTMENT	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$2,830	\$33,961

TOTAL AMOUNT OF AMORTIZATION/RECOVERY: \$206,460

EFFECTIVE DATE: VARIOUS

AMORTIZATION/RECOVERY PERIOD: VARIOUS

REASON: 1 ACCUMULATED AMORTIZATION ORGANIZATION COSTS
2 ACCUMULATED AMORTIZATION FRANCHISE AND CONSENT
3 AMORTIZATION OF CUSTOMER BILLING & INFORMATION SYSTEM SOFTWARE
4 AMORTIZATION OF MANUFACTURED GAS SITE
5 AMORTIZATION OF ACQUISITION ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

CORRESPOND TO THE DATA PRESENTED IN SCHEDULE B-11.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	12 MONTH TOTAL
1	301	ORGANIZATION	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$696
2	302	FRANCHISES & CONSENTS	35	35	35	35	35	35	35	35	35	35	35	35	420
3	303	MISC. INTANGIBLE PLANT	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	100,260
4	375	STRUCTURES & IMPROVEMENTS	575	578	578	578	578	581	583	583	583	583	583	583	8,965
5	387	OTHER EQUIPMENT	2,978	2,978	2,978	2,993	3,008	3,144	3,280	3,376	3,486	3,509	3,519	3,649	38,898
6	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
7	390	STRUCTURES & IMPROVEMENTS	639	638	638	638	639	641	641	641	641	641	641	641	7,679
8	391	OFFICE FURN & EQUIPMENT	3,017	3,062	3,153	3,199	3,487	3,199	3,199	3,199	3,226	3,254	3,254	3,263	38,509
9	392	AUTOS & TRUCKS	288	288	288	288	0	288	288	288	288	288	288	288	3,167
10	394	TOOL, SHOP, & GARAGE EQUIP	317	331	340	338	341	341	341	341	341	341	341	341	4,054
11	396	POWER OPERATED EQUIPMENT	1,746	1,746	1,746	1,746	1,784	1,822	1,822	1,860	1,898	1,898	1,898	1,898	21,863
12	397	COMMUNICATION EQUIPMENT	823	823	823	823	823	823	823	823	823	823	823	823	9,872
13	398	MISC EQUIP (SPECIFY)	297	297	297	297	297	297	297	297	297	297	297	297	3,558
14															
15		TOTAL	\$19,129	\$19,189	\$19,288	\$19,347	\$19,405	\$19,582	\$19,721	\$19,854	\$20,029	\$20,080	\$20,089	\$20,229	\$235,942

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	301	ORGANIZATION	\$696	0.0%	\$0	
17	302	FRANCHISES & CONSENTS	420	0.0%	0	
18	303	MISC. INTANGIBLE PLANT	100,260	0.0%	0	
19	375	STRUCTURES & IMPROVEMENTS	6,965	0.0%	0	
20	387	OTHER EQUIPMENT	38,898	0.0%	0	
21	389	LAND	0	0.0%	0	
22	390	STRUCTURES & IMPROVEMENTS	7,679	0.0%	0	
23	391	OFFICE FURN & EQUIPMENT	38,509	7.2%	2,791	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
24	392	AUTOS & TRUCKS	3,167	7.2%	230	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
25	394	TOOL, SHOP, & GARAGE EQUIP	4,054	0.0%	0	
26	396	POWER OPERATED EQUIPMENT	21,863	0.0%	0	
27	397	COMMUNICATION	9,872	7.2%	716	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
28	398	MISC EQUIP (SPECIFY)	3,558	0.0%	0	
29			0	0.0%	0	
30		TOTAL	\$235,942		\$3,737	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING INCOME TAX PROVISION FOR THE HISTORIC BASE YEAR PERIOD AND THE CURRENTLY PAYABLE INCOME TAXES ON OPERATING INCOME FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE	C-21	\$ 382,887	\$ (104,028)	\$ 278,859
2	DEFERRED INCOME TAX EXPENSE	C-24	12,234	-	12,234
3	ITC REALIZED THIS YEAR	B-17	(19,523)	-	(19,523)
4					
5					
6	TOTAL INCOME TAX EXPENSE		\$ <u>375,598</u>	\$ <u>(104,028)</u>	\$ <u>271,570</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
 FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME
 TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
				LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		\$ 1,041,661	1 MARK TO MARKET	27,237
2	ADD INCOME TAX ACCOUNTS		271,570	2 BAD DEBT ALLOWANCE	13,184
3	LESS INTEREST CHARGES (FROM C-22)		(559,027)	3 BAD DEBTS	659
4	TAXABLE INCOME PER BOOKS		754,204	4 AMORTIZATION OF O/H AND INT	(23,757)
5	LESS: ITC AMORTIZATION		-	5 CAPITALIZATION OF O/H AND INT	40,317
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(49,113)	6 ASSET GAIN/LOSS	5,466
7	TAXABLE INCOME		705,091	7 CONTRIBUTIONS IN AID OF CONSTRUCTION	43,306
				8 COST OF REMOVAL	(25,777)
				9 CONSERVATION	373
				10 DEFERRED RATE CASE	13,026
8	STATE TAXABLE INCOME		705,091	11 DEPRECIATION AND AMORTIZATION	(298,496)
9	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	38,780	-	12 ENVIRONMENTAL COSTS	(63,816)
10	EMERGENCY EXCISE	0	-	13 PENSION COSTS	82,710
11	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*	0	-	14 POST RETIREMENT BENEFITS	1,928
12	STATE TAX - CURRENT	38,780	-	15 DEFERRED FLEX REVENUE	12,876
				16 LONG TERM BONUS ACCRUAL	(5,329)
				17 UNBILLED REVENUE	(13,871)
				18 UNRECOVERED PURCH GAS COST	144,888
				19 263A COST IRS SETTLEMENT	(4,835)
				20	
13	FEDERAL TAXABLE INCOME (LINE 9 - LINE 13 +/- LINE 14)		666,311	21	
14	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		34%		
15	FEDERAL INCOME TAX BEFORE CREDITS		226,546		
16	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		(5,990)		
17	PLUS: ITC AMORTIZATION		19523		
18	FEDERAL TAX - CURRENT		\$ 240,079		
19	SUMMARY:				
20					
21	FEDERAL TAX - CURRENT		240,079		
22	STATE TAX - CURRENT		38,780		
23	CURRENT YEAR DEFERRED TAX EXPENSE		12,234		
24	LESS: ITC REALIZED		(19,523)		
25					
26	TOTAL CURRENT INCOME TAX EXPENSE		\$ 271,570		

*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME	
LINE 5	AMOUNT
1 MARK TO MARKET	27,237
2 BAD DEBT ALLOWANCE	13,184
3 BAD DEBTS	659
4 AMORTIZATION OF O/H AND INT	(23,757)
5 CAPITALIZATION OF O/H AND INT	40,317
6 ASSET GAIN/LOSS	5,466
7 CONTRIBUTIONS IN AID OF CONSTRUCTION	43,306
8 COST OF REMOVAL	(25,777)
9 CONSERVATION	373
10 DEFERRED RATE CASE	13,026
11 DEPRECIATION AND AMORTIZATION	(298,496)
12 ENVIRONMENTAL COSTS	(63,816)
13 PENSION COSTS	82,710
14 POST RETIREMENT BENEFITS	1,928
15 DEFERRED FLEX REVENUE	12,876
16 LONG TERM BONUS ACCRUAL	(5,329)
17 UNBILLED REVENUE	(13,871)
18 UNRECOVERED PURCH GAS COST	144,888
19 263A COST IRS SETTLEMENT	(4,835)
20	
21	
TOTAL ADJUSTMENT:	\$ (49,113)

*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME	
LINE 7	AMOUNT
1	0
2	0
3	0
TOTAL ADJUSTMENT:	\$ 0

*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME	
LINE 15	AMOUNT
1 PRIOR YEAR INCOME TAX TRUE UP/MISC. ADJUSTMENTS	(5,990)
2	0
3	0
TOTAL ADJUSTMENT:	\$ (5,990)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE AMOUNT OF INTEREST EXPENSE USED TO CALCULATE NET OPERATING INCOME TAXES ON SCHEDULE NO. C-21. EXPLAIN ANY ADJUSTMENTS TO INTEREST EXPENSE IN DETAIL GIVING AMOUNT OF CHANGE AND REASON FOR CHANGE. IF THE BASIS FOR ALLOCATING INTEREST USED IN TAX CALCULATION DIFFERS FROM THE BASIS USED IN ALLOCATING CURRENT INCOME TAXES PAYABLE, THE DIFFERING BASIS SHOULD BE CLEARLY IDENTIFIED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

INTEREST IN TAX EXPENSE CALCULATION

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED		
1	INTEREST ON LONG-TERM DEBT	\$408,381	\$0	\$408,381		
2	INTEREST ON CUSTOMER DEPOSITS	\$40,428	\$0	\$40,428		
3	INTEREST ON SHORT-TERM DEBT	\$107,264	\$0	\$107,264		
4	INTEREST ON FLEX RATE LIABILITY	\$2,953	\$0	\$2,953		
5	ITC INTEREST SYNCHRONIZATION (IRC 46 (f)(2) only See* below)	\$0	\$0	\$0		
6	TOTAL USED FOR TAX CALCULATION (TO C-21)	<u>\$559,027</u>	<u>\$0</u>	<u>\$559,027</u>		
	BALANCES FROM SCHEDULE D-1	AMOUNT	RATIO	COST	TOTAL WEIGHTED COST	DEBT ONLY WEIGHTED COST
7	COMMON EQUITY	\$8,638,753	47.26%	11.00%	5.20%	
8	LONG TERM DEBT	\$5,352,305	29.28%	7.63%	2.23%	2.23%
9	SHORT TERM DEBT	\$1,778,845	9.73%	6.03%	0.59%	0.59%
10	FLEX RATE LIABILITY	\$46,880	0.26%	6.30%	0.02%	0.02%
11	CUSTOMER DEPOSITS	\$627,767	3.43%	6.44%	0.22%	0.22%
12	TAX CRDTS - 0 COST	\$346,024	1.89%	0.00%	0.00%	
13	DEFERRED INCOME TAXES	\$1,490,000	8.15%	0.00%	0.00%	
14	DEFERRED INC. TAXES-109	(\$119,250)	-0.65%	0.00%	0.00%	
15	REG ASSET/LIAB. 109	\$119,250	0.65%	0.00%	0.00%	
16	TOTAL	<u>\$18,280,574</u>	<u>100.00%</u>		<u>8.26%</u>	
17	ITC'S	0				
18	WEIGHTED COST FROM LINE 16	<u>8.26%</u>				
19	INTEREST ADJUSTMENT (TO LINE 6)	<u>0</u>				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DESCRIPTION AND AMOUNT OF ALL BOOK/TAX DIFFERENCES ACCOUNTED FOR AS PERMANENT DIFFERENCES. THIS WOULD INCLUDE ANY ITEMS ACCOUNTED FOR ON A FLOW THROUGH BASIS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE
NO.

BOOK vs TAX

PERMANENT DIFFERENCES

1	50% Meal Deduction	15,879
2	Goodwill and Amortization	33,961

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-21

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO 000108-GU

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

DEFERRED INCOME TAXES - YEAR ENDED 12/31/99

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:					
1	TAX DEPRECIATION AND AMORTIZATION	(\$1,503,699)	\$0		(\$1,503,699)
2	BOOK DEPRECIATION AND AMORTIZATION	1,205,203	0		1,205,203
3	DIFFERENCE	(298,496)	0	0	(298,496)
4	OTHER TIMING DIFFERENCES (ITEMIZE):				
5	ORIGINATING:				
6	MARK TO MARKET	27,237	0	0	27,237
7	BAD DEBT ALLOWANCE	0	0	0	0
8	BAD DEBTS	33,950	0	0	33,950
9	AMORTIZATION OF O/H AND INT	0	0	0	0
10	CAPITALIZATION OF O/H AND INT	40,317	0	0	40,317
11	ASSET GAIN/LOSS	8,466	0	0	8,466
12	CONTRIBUTIONS IN AID OF CONSTRUCTION	43,306	0	0	43,306
13	COST OF REMOVAL	(25,777)	0	0	(25,777)
14	CONSERVATION	(106,181)	0	0	(106,181)
15	DEFERRED RATE CASE	13,026	0	0	13,026
16	ENVIRONMENTAL COSTS	(68,271)	0	0	(68,271)
17	PENSION COSTS	173,245	0	0	173,245
18	POST RETIREMENT BENEFITS	69,785	0	0	69,785
19	DEFERRED FLEX REVENUE	74,801	0	0	74,801
20	LONG TERM BONUS ACCRUAL	0	0	0	0
21	UNBILLED REVENUE	153,312	0	0	153,312
22	UNRECOVERED PURCH GAS COST	51,145	0	0	51,145
23	263A COST IRS SETTLEMENT	(4,835)	0	0	(4,835)
24		481,506	0	0	481,506
25	REVERSING:				
26	MARK TO MARKET	0	0	0	0
27	BAD DEBT ALLOWANCE	13,184	0	0	13,184
28	BAD DEBTS	(33,291)	0	0	(33,291)
29	AMORTIZATION OF O/H AND INT	(23,757)	0	0	(23,757)
30	CAPITALIZATION OF O/H AND INT	0	0	0	0
31	ASSET GAIN/LOSS	0	0	0	0
32	CONTRIBUTIONS IN AID OF CONSTRUCTION	0	0	0	0
33	COST OF REMOVAL	0	0	0	0
34	CONSERVATION	106,554	0	0	106,554
35	DEFERRED RATE CASE	0	0	0	0
36	ENVIRONMENTAL COSTS	4,455	0	0	4,455
37	PENSION COSTS	(90,535)	0	0	(90,535)
38	POST RETIREMENT BENEFITS	(67,837)	0	0	(67,837)
39	DEFERRED FLEX REVENUE	(62,125)	0	0	(62,125)
40	LONG TERM BONUS ACCRUAL	(5,329)	0	0	(5,329)
41	UNBILLED REVENUE	(167,183)	0	0	(167,183)
42	UNRECOVERED PURCH GAS COST	93,741	0	0	93,741
43	263A COST IRS SETTLEMENT	0	0	0	0
44		(232,123)	0	0	(232,123)
45	TOTAL TIMING DIFFERENCES	(49,113)	0	0	(49,113)
46	STATE TAX RATE	5.50%	5.50%	5.50%	5.50%
47	STATE DEFERRED TAXES (LINE 6 x LINE 7)	2,701	0	0	2,701
48	ORIGINATING TIMING DIFFERENCES FOR FEDERAL TAX	172,944	0	0	172,944
49	FEDERAL TAX RATE	34.00%	34.00%	34.00%	34.00%
50	ORIGINATING FEDERAL DEFERRED INCOME TAXES	(58,801)	0	0	(58,801)
51	REVERSING TIMING DIFFERENCES FOR FED. TAXES	(219,356)	0	0	(219,356)
52	FEDERAL TAX RATE	34.00%	34.00%	34.00%	34.00%
53	REVERSING FEDERAL DEFERRED INCOME TAXES	74,581	0	0	74,581
54	FEDERAL DEFERRED TAXES (LINE 11 + LINE 14)	15,780	0	0	15,780
55	ADD STATE DEFERRED TAXES (LINE 8)	2,701	0	0	2,701
56	ADJUSTMENT	(1,944)			(1,944)
57	TOTAL DEFERRED TAX EXPENSE	\$16,537	\$0	\$0	\$16,537

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED
 TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME
 TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE
 YEARS. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT
 SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

LINE NUMBER	DESCRIPTION	TOTAL AMOUNT
	<u>STATE TAX ADJUSTMENT</u>	
1	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	N/A
2	DEFERRED TAX BALANCES AS FOR THE 1999 TEST YEAR PER BOOKS	53,285
3	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	53,285
4	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	-
5	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 5.5% AS REFLECTED ON THE COMPANY'S BOOKS. (THIS REPRESENTS THE AMOUNT THAT WILL REVERSE NORMALLY WITHOUT ANY FURTHER ADJUSTMENT. THE ADJUSTMENT HERE IS AN ADDITIONAL ADJUSTMENT. THE TAX RATE IS THE CURRENT EFFECTIVE RATE.)	
6	NET EFFECT ON STATE DEFERRED TAX BALANCES	0
	<u>FEDERAL TAX ADJUSTMENT (UNPROTECTED)</u>	
7	ADJUSTMENT AS FILED IN ORDER NO. _____, DOCKET NO. _____ (IF APPLICABLE)	
8	DEFERRED TAX BALANCES FOR THE 1999 TEST YEAR PER BOOKS	311,283
9	DEFERRED TAX BALANCES RESTATED AS THOUGH THE PRESENT STATUTORY RATE HAD ALWAYS BEEN IN EFFECT	315,585
10	EXCESS (DEFICIENCY) IN DEFERRED TAX BALANCE	(4,302)
11	EFFECT OF NORMAL REVERSAL OF DEFERRED INCOME TAXES AT RATES DIFFERENT THAN 34% AS REFLECTED ON THE COMPANY'S BOOKS.	18,536
12	NET EFFECT ON FEDERAL DEFERRED TAX BALANCES	12,234

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION REQUIRED TO ADJUST THE DEFERRED TAX BALANCES FOR CHANGES IN THE STATE AND FEDERAL STATUTORY INCOME TAX RATES. SHOW SUPPORTING CALCULATIONS IN DETAIL BY VINTAGE YEAR. PROTECTED FEDERAL DEFERRED TAX BALANCES ARE NOT SUBJECT TO THIS ADJUSTMENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DEFERRED TAX ADJUSTMENT DETAIL BY VINTAGE YEAR

LINE NO.	VINTAGE YEAR ENDED	DEFERRED TAXES AS BOOKED	DEFERRED TAXES RECALCULATED	DIFFERENCE	
1	12/31/99	\$311,283	\$315,585	(\$4,302)	Reference Sch C-25 Line 10.
2		0	0	0	
3		0	0	0	
4		0	0	0	
5		0	0	0	
6		0	0	0	
7		0	0	0	
8		0	0	0	
9		0	0	0	
10		0	0	0	
11		0	0	0	
12		0	0	0	
13		0	0	0	
14		0	0	0	
15		0	0	0	
16		0	0	0	
17		0	0	0	
18		<u>\$311,283</u>	<u>\$315,585</u>	<u>(\$4,302)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE INFORMATION REQUIRED IN ORDER TO ADJUST
INCOME TAX EXPENSE BY REASON OF INTEREST EXPENSE OF PARENT(S)
THAT MAY BE INVESTED IN THE EQUITY OF THE APPLICANT. IF
YEAR-END RATE BASE IS USED, PROVIDE ON BOTH A YEAR-END
AND 13-MONTH AVERAGE BASIS. AMOUNTS SHOULD BE PARENT
ONLY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

NOT APPLICABLE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A COPY OF THE MOST RECENTLY FILED FEDERAL INCOME TAX RETURN, STATE INCOME TAX RETURN, AND MOST RECENT FINAL IRS REVENUE AGENT'S REPORT FOR THE APPLICANT OR CONSOLIDATED ENTITY (WHICHEVER TYPE IS FILED). A STATEMENT OF WHEN AND WHERE THE RETURNS AND REPORTS ARE AVAILABLE FOR REVIEW MAY BE PROVIDED IN LIEU OF PROVIDING THE RETURNS AND REPORTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

THE CONSOLIDATED INCOME TAX RETURNS REQUESTED WILL BE AVAILABLE FOR INSPECTION AT THE COMPANY'S OFFICE IN WINTER HAVEN, FLORIDA OR THE ATTORNEY'S OFFICE IN TALLAHASSEE DURING NORMAL BUSINESS HOURS. NO PART OF THESE TAX FILINGS ARE TO BE DUPLICATED OR PHOTOCOPIED AS THEY CONTAIN CONFIDENTIAL INFORMATION. UPON COMPLETION OF THE INSPECTION, THE DOCUMENTS ARE TO BE RETURNED. THE INFORMATION INCLUDED IN THE RETURNS SHALL BE CONSIDERED CONFIDENTIAL.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ANSWERS TO THE FOLLOWING QUESTIONS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000106-GU

LINE NO.

- 1 FOR PROFIT AND LOSS PURPOSES, WHICH IRC SECTION 1552 METHOD IS USED FOR TAX ALLOCATION?
A: THE TAX LIABILITY OF THE GROUP IS ALLOCATED TO THE MEMBERS OF THE GROUP ON THE BASIS OF THE PERCENTAGE OF THE TOTAL TAX WHICH THE TAX OF SUCH MEMBER IF COMPUTED ON A SEPARATE RETURN WOULD BEAR TO THE TOTAL AMOUNT OF THE TAXES FOR ALL MEMBERS OF THE GROUP SO COMPUTED.
- 2 WHAT TAX YEARS ARE OPEN WITH THE IRS?
A: 1996
1997
1998
- 3 IS THE TREATMENT OF CUSTOMER DEPOSITS AT ISSUE WITH THE IRS?
A: NO
- 4 IS THE TREATMENT OF CIAC AT ISSUE WITH THE IRS?
A: NO
- 5 IS THE TREATMENT OF UNBILLED REVENUE AT ISSUE WITH THE IRS?
A: NO
- 6 FOR THE LAST 5 TAX YEARS, WHAT DOLLARS WERE PAID TO OR RECEIVED FROM THE PARENT FOR FEDERAL INCOME TAXES?
A: SEE NO. 7
- 7 HOW WERE THE AMOUNTS IN (6) TREATED?
A: NO MONEY WAS EXCHANGED FOR FEDERAL OR STATE INCOME TAXES, THE TRANSACTION WAS RECORDED THROUGH AN INTERCOMPANY ACCOUNTS RECEIVABLE. THE AMOUNT OF THE TRANSACTION FOR THE YEARS 1995 THROUGH 1999 WERE AS FOLLOWS:

1999 \$	154,789
1998 \$	134,977
1997 \$	291,454
1996 \$	63,885
1995 \$	0
- 8 FOR EACH OF THE LAST 5 TAX YEARS, WHAT WAS THE DOLLAR AMOUNT OF INTEREST DEDUCTED ON THE PARENT-ONLY TAX RETURN?
A:

1999 \$	2,130,977
1998 \$	1,920,322
1997 \$	1,832,102
1996 \$	1,799,801
1995 \$	1,983,898
- 9 COMPLETE THE FOLLOWING CHART FOR THE LAST 5 YEARS WITH RESPECT TO TAXABLE INCOME:

	INCOME (LOSS)									
	BOOK BASIS					TAX BASIS				
	YEAR					YEAR				
	1995	1996	1997	1998	1999	1995	1996	1997	1998	1999
10 PARENT ONLY	\$1,381,871	\$5,028,858	\$3,798,752	\$2,824,484	\$4,384,010	\$1,161,898	\$1,180,878	\$2,078,088	\$509,448	\$4,109,940
11 APPLICANT ONLY	\$1,295,189	\$1,418,273	\$1,040,092	\$1,190,572	\$957,205	\$2,482,052	(\$178,709)	\$755,828	\$372,773	\$917,133
12 TOTAL GROUP	\$11,873,463	\$10,941,153	\$9,227,562	\$8,529,859	\$12,953,975	\$9,723,190	\$8,027,063	\$6,024,957	\$4,793,188	\$12,479,458
13 TOTAL GROUP EXCLUDING PARENT AND APPLICANT	\$8,196,423	\$3,898,022	\$4,398,718	\$4,514,803	\$7,612,759	\$6,089,249	\$5,025,114	\$3,191,041	\$3,910,989	\$7,452,385

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE C-29

CONSOLIDATED RETURN

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A SUMMARY OF THE SPECIFIC TAX EFFECT (IN DOLLARS) OF
FILING A CONSOLIDATED RETURN FOR THE HISTORIC BASE YEAR. IDENTIFY THE
NATURE AND AMOUNTS OF BENEFITS TO THE COMPANY AND THE RATEPAYERS.
PROVIDE A COPY OF ANY EXISTING TAX-SHARING AGREEMENTS WITH
AFFILIATED COMPANY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

THE COMPANY FILES A CONSOLIDATED INCOME TAX RETURN WITH ITS AFFILIATES.
TAX IS ALLOCATED BASED ON A COMPUTATION AS IF SEPARATE RETURNS WERE FILED.
THERE IS NO INTERCOMPANY ELIMINATION OR OTHER ITEM WHICH AFFECTS TAXABLE
INCOME OR THE ALLOCATIONS BETWEEN COMPANIES.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

073

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX,
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES.
 UTILITIES CORP. WITNESS: WILLIAMS

DOCKET NO.:000108-GU

OTHER TAXES FOR THE PRIOR YEAR ENDED 12/31/98

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	0.008		-		-	-
2	STATE UNEMPLOYMENT	VARIOUS		-		-	-
3	FICA	0.0765		154,532		154,532	154,532
4	FEDERAL VEHICLE						
5	STATE INTANGIBLE						
6	UTILITY ASSESSMENT FEE	0.00375		58,365		58,365	58,365
7	PROPERTY	VARIOUS		351,538		351,538	351,538
8	GROSS RECEIPTS	JAN-APR 98 0.01028 MAY-DEC 98 0.02564		375,400		375,400	375,400
9	FRANCHISE FEE			234,443		234,443	234,443
10	OCCUPATIONAL LICENSE	VARIOUS		2,100		2,100	2,100
11	OTHER (PLEASE LIST)	VARIOUS					
12	CORPORATE OVERHEAD ALLOCATION (FRANCHISE)						
13	MISCELLANEOUS			18,055		18,055	18,055
14	TOTAL			<u>1,194,433</u>		<u>1,194,433</u>	<u>1,194,433</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A SCHEDULE OF TAXES OTHER THAN INCOME TAXES TYPE OF DATA SHOWN:
 FOR THE HISTORIC BASE YEAR AND THE PRIOR YEAR. FOR EACH TAX. HISTORIC BASE YEAR DATA: 12/31/99
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP. INDICATE THE AMOUNT CHARGED TO OPERATING EXPENSES. WITNESS: WILLIAMS

DOCKET NO.:000108-GU

OTHER TAXES FOR THE HISTORICAL BASE YEAR ENDED 12/31/99

LINE NO.	TYPE OF TAX	(1) RATE	(2) TAX BASIS (\$)	(3) TOTAL AMOUNT (1 X 2)	(4) JURISDICTIONAL		(6) AMOUNT CHARGED TO OPERATING EXPENSES
					(5) FACTOR	(5) AMOUNT	
1	FEDERAL UNEMPLOYMENT	0.008					
2	STATE UNEMPLOYMENT	VARIOUS					
3	FICA	0.0765		167,698		167,698	167,698
4	FEDERAL VEHICLE						
5	STATE INTANGIBLE						
6	UTILITY ASSESSMENT FEE	0.00500		80,412		80,412	80,412
7	PROPERTY	VARIOUS		306,338		306,338	306,338
8	GROSS RECEIPTS	0.02564		335,168		335,168	335,168
9	FRANCHISE FEE	VARIOUS		246,733		246,733	246,733
10	OCCUPATIONAL LICENSE	VARIOUS		1,956		1,956	1,956
11	OTHER (PLEASE LIST)						
12	CORPORATE OVERHEAD ALLOCATION (FRANCHISE)						
13	MISCELLANEOUS	VARIOUS		19,311		19,311	19,311
14	TOTALS			<u>1,157,616</u>		<u>1,157,616</u>	<u>1,157,616</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-1, C-2 p.2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: COMPLETE THE FOLLOWING INFORMATION REGARDING THE USE OF OUTSIDE PROFESSIONAL SERVICES DURING THE HISTORIC BASE YEAR PERIOD. SPECIFY BY CONTRACT AREAS SUCH AS ACCOUNTING, LEGAL, FINANCIAL OR ENGINEERING.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	TYPE OF SERVICE PERFORMED	NAME OF CONTRACTOR	PROJECT	CONTRACT TYPE (CHECK ONE)		PERIOD OF CONTRACT		ACCOUNT CHARGED (#)	CONTRACT COST
				ONE-TIME	CONTINUING	BEGIN	END		
1	1) ACCOUNTING	Pricewaterhousecoopers	Auditing fees-Accrued		X	1/1/99	On-going	92320	\$38,470
2	2) LEGAL	Ruden McClosky Smith	Florida Public Service Commission		X	1/1/99	4/30/99	92310	\$6,450
3		Baker and Hostetler	Local Issues-employment, etc.		X	1/1/99	On-going	92310	\$1,112
4		Crowell & Moring LLP	FERC Matters		X	1/1/99	On-going	92310	\$19,486
5		Wayne L. Schiefelbein	Florida Public Service Commission		X	5/1/99	On-going	92310	\$26,115
6		Corp Allocations	Various fees		X	1/1/99	On-going	92310	\$37,422
7		3) FINANCIAL	Dunn and Bradstreet	Credit		X	10/1/99	10/31/99	92340
8	4) ENGINEERING	N/A							
9	5) OTHER (SPECIFY) CONSULTING	David Langer	Citrus County		X	1/1/99	On-going	92340	\$26,165
10		Headley's Natural Gas	Industrial Customer Relations		X	4/1/99	On-going	92340	\$20,930
11		Associated Gas Dist.	FERC Assessment Fees		X	1/1/99	On-going	92340	\$6,000
12		Corp Allocations	Various fees		X	1/1/99	On-going	92340	\$30,164
13		TOTAL CONTRACTUAL EXPENSES							

SUPPORTING SCHEDULES:

RECAP SCHEDULES: C-2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A SCHEDULE DETAILING TRANSACTIONS WITH AFFILIATED COMPANIES AND RELATED PARTIES FOR THE HISTORIC BASE YEAR INCLUDING INTERCOMPANY CHARGES, LICENSES, CONTRACTS, AND FEES. IF THE DATA REQUESTED IS ALREADY ON FILE WITH THE COMMISSION, (AS REQUIRED BY RULE 25-7.014) AND IS BASED ON THE SAME PERIOD AS THE HISTORIC BASE YEAR, A STATEMENT TO THAT EFFECT WILL BE SUFFICIENT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

TRANSACTIONS WITH AFFILIATED COMPANIES 12/31/99

NAME OF COMPANY OR RELATED PARTY	RELATION TO UTILITY	TYPE OF SERVICE PROVIDED OR RECEIVED	EFFECTIVE CONTRACT DATE	CHARGE OR (CREDIT) DURING YEAR		ALLOCATION METHOD USED TO ALLOCATE CHARGES BETWEEN COMPANIES
				AMOUNT	ACCOUNT NO.	

ALL TRANSACTIONS BETWEEN CENTRAL FLORIDA GAS AND ITS AFFILIATES ARE PROCESSED THROUGH INTERCOMPANY ACCOUNTS RECEIVABLE/PAYABLE, WITH THE EXCEPTION OF USI: A UTILITY CONSULTING AND TECHNOLOGY FIRM. ALL TRANSACTIONS ARE DIRECTLY ALLOCATED, AT COST, TO THE APPROPRIATE AFFILIATE. TRANSACTIONS WITH USI ARE BILLED AT COMPETITIVE MARKET RATES.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A COMPARISON OF WAGE AND SALARY INCREASES FOR THE LAST THREE YEARS AND HISTORIC BASE YEAR TO THE CPI.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR - 1: 12/31/00
 HISTORIC BASE YR - 2: 12/31/01
 HISTORIC BASE YR - 3: 12/31/02
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO	INCREASE IN WAGES AND SALARY BY GROUP	(1996) PRIOR YEAR	(1997) PRIOR YEAR	(1998) PRIOR YEAR	HISTORIC BASE YEAR
1	SUPERVISORY	3.70%	3.47%	3.33%	2.88%
2	UNION N/A	0.00%	0.00%	0.00%	0.00%
3	OPERATIONS	3.70%	3.47%	3.33%	2.88%
4	TOTAL INCREASE	3.70%	3.47%	3.33%	2.88%
5	CHANGE IN CPI FROM PREVIOUS YEAR	3.30%	1.70%	1.60%	2.70%
6	DIFFERENCE BETWEEN INCREASE IN WAGES AND SALARIES AND CPI	0.40%	1.77%	1.73%	0.18%

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR THE HISTORIC BASE YEAR FUNCTIONALIZED O & M EXPENSE PLEASE PROVIDE THE BENCHMARK VARIANCES.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

HISTORIC BASE YEAR DATA: 12/31/99

DOCKET NO.: 000108-GU

PRIOR RATE CASE BASE YR: 06/30/89

WITNESS: WILLIAMS

LINE NO.	FUNCTION	COL 1 HISTORIC BASE YEAR TOTAL COMPANY PER BOOKS (MFR C-1) (CURRENT CASE)	COL 2 O & M ADJUSTMENTS (MFR C-2) (CURRENT CASE)	COL 3 ADJUSTED HISTORIC BASE YEAR O & M (MFR C-1) (CURRENT CASE)	COL 4 06/30/89 BASE YEAR ADJUSTED O & M (MFR C-36) (PRIOR CASE)	COL 5 COMPOUND MULTIPLIER (MFR C-36)	COL 6 HISTORIC BASE YEAR BENCHMARK (COL 4 X 5)	COL 7 BENCHMARK VARIANCE (MFR C-37) (COL 6 - 3)
1	DISTRIBUTION OPERATIONS	\$1,232,577	(\$361,134)	\$871,443	\$336,898	1.8390	\$619,555	\$251,888
2	DISTRIBUTION MAINTENANCE	\$307,191	(\$474)	\$306,717	\$171,071	1.8390	\$314,600	(\$7,883)
3	CUSTOMER ACCOUNTS	\$545,281	\$0	\$545,281	\$341,090	1.8390	\$627,265	(\$81,984)
4	CUSTOMER SVCE & INFORMATION	\$27,876	(\$27,877)	(\$1)	\$6,333	1.8390	\$11,646	(\$11,647)
5	SALES EXPENSE	\$358,488	(\$9,941)	\$348,547	\$99,316	1.8390	\$182,642	\$165,905
6	ADMINISTRATIVE & GENERAL	\$1,842,601	(\$79,162)	\$1,763,439	\$1,728,274	1.8390	\$3,178,296	(\$1,414,857)
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	\$0	1.8390	\$0	\$0
8	TOTAL	<u>\$4,314,014</u>	<u>(\$478,588)</u>	<u>\$3,835,426</u>	<u>\$2,682,982</u>		<u>\$4,934,004</u>	<u>(\$1,098,578)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DETAIL OF ADJUSTMENTS MADE TO THE
HISTORIC BASE YEAR PER BOOKS O & M EXPENSES BY FUNCTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	FUNCTION	ADJUSTMENT	EXPLANATION
1	DISTRIBUTION OPERATIONS	(\$361,134)	To remove unregulated expenses
2	DISTRIBUTION MAINTENANCE	(\$474)	To remove out of period expense
3	CUSTOMER ACCOUNTS	\$0	
4	CUSTOMER SVCE. & INFORMATION	(\$27,877)	To remove expenses disallowed in last rate case
5	SALES EXPENSE	(\$9,941)	To remove expenses disallowed in last rate case
6	ADMINISTRATIVE & GENERAL	(\$79,162)	To remove expenses disallowed in last rate case
7	RD. & LOCAL STORAGE	\$0	
8	TOTAL	<u>(\$478,588)</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ADJUSTMENTS TO BASE YEAR (PRIOR CASE) O & M EXPENSES RELATED TO EXPENSES RECOVERABLE THROUGH MECHANISMS OTHER THAN BASE RATES. EXPLAIN ANY ADJUSTMENTS.

TYPE OF DATA SHOWN:
PRIOR RATE CASE BASE YR: 06/30/89
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	FUNCTION	BASE YEAR ACTUAL O&M	ADJUSTMENTS FOR NON-BASE RATE EXPENSE RECOVERIES	BASE YEAR ADJUSTED O&M	EXPLANATION
1	DISTRIBUTION OPERATIONS	\$340,354	(\$3,456)	\$336,898	Reclass of expenses
2	DISTRIBUTION MAINTENANCE	\$171,071	\$0	\$171,071	
3	CUSTOMER ACCOUNTS	\$340,839	\$251	\$341,090	Reclasses & out of period expenses
4	CUSTOMER SVCE & INFORMATN	\$6,630	(\$297)	\$6,333	Elimination of conservation expense not cleared at 6/30/89
5	SALES EXPENSE	\$99,316	\$0	\$99,316	
6	ADMINISTRATIVE & GENERAL	\$1,798,880	(\$70,606)	\$1,728,274	Elimination of payroll and out of period expenses, various reclasses, adjust health insurance reserve and corporate overhead allocation.
7	PROD. & LOCAL STORAGE	\$0	\$0	\$0	
8	TOTAL	<u>\$2,757,090</u>	<u>(\$74,108)</u>	<u>\$2,682,982</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: FOR EACH YEAR SINCE THE BASE YEAR OF THE COMPANY'S LAST RATE CASE, PROVIDE THE AMOUNTS AND PERCENT INCREASES ASSOCIATED WITH CUSTOMERS AND AVERAGE CPI. SHOW THE CALCULATION FOR EACH COMPOUND MULTIPLIER.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 06/30/89
 HIS. BASE YR CURRENT CASE: 12/31/99
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	TOTAL CUSTOMERS			AVERAGE CPI ^{a)}			INFLATION & GROWTH COMPOUND MULTIPLIER	
	YEAR	AMOUNT	% INCREASE	A COMPOUND MULTIPLIER	AMOUNT	% INCREASE	B COMPOUND MULTIPLIER	
1	06/30/1989	7,103		1.0000	124.1		1.0000	
2	1989 b)	7,255	2.14%	1.0214	126.1	1.60%	1.0160	1.0377
3	1990	7,481	3.12%	1.0532	133.8	6.11%	1.0780	1.1354
4	1991	7,674	2.58%	1.0804	137.9	3.06%	1.1111	1.2004
5	1992	7,763	1.16%	1.0929	141.9	2.90%	1.1433	1.2495
6	1993	7,873	1.42%	1.1084	145.8	2.75%	1.1747	1.3021
7	1994	8,043	2.16%	1.1323	149.7	2.67%	1.2061	1.3658
8	1995	8,206	2.03%	1.1553	153.5	2.54%	1.2368	1.4288
9	1996	8,538	4.05%	1.2020	158.6	3.32%	1.2779	1.5360
10	1997	8,837	3.50%	1.2441	161.3	1.70%	1.2996	1.6169
11	1998	9,176	3.84%	1.2918	163.9	1.61%	1.3206	1.7060
12	1999	9,633	4.98%	1.3562	168.3	2.68%	1.3560	1.8390

^{a)} Source: US Bureau of Labor Statistics

^{b)} For 6 Months July '89 through December '89

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 06/30/89
 HIS. BASE YR CURRENT CASE: 12/31/89
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

FERC ACCOUNTS: 870 - 881

FERC FUNCTIONAL GROUP:

DISTRIBUTION OPERATIONS

		AMOUNT
TEST YEAR ADJUSTED REQUEST		\$871,443
BENCHMARK		619,555
VARIANCE TO JUSTIFY		<u>\$251,888</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE)		HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
			ACTUAL O&M	BENCHMARK			
1	1	871 DISTRIBUTION LOAD DISPATCH	\$1,355	\$2,492	\$85,899	\$83,407	Justification is on Schedule C-38, page 3 of 3.
2	2	874 MAINS & SERVICES	\$78,001	\$143,444	\$198,105	\$54,661	
3	3	877 MEAS. & REGULATORS CITY GA	\$371	\$682	\$22,364	\$21,682	
4	4	878 METER & HOUSE REG. EXP	\$88,279	\$162,345	\$294,718	\$132,373	
5	5	880 OTHER EXPENSE	\$21,679	\$39,868	\$78,262	\$38,394	
6	6	881 RENTS	\$5,796	\$10,859	\$30,449	\$19,790	
7		ALL OTHERS	\$141,417	\$260,066	\$161,646	(\$98,420)	

\$336,898	\$619,555	\$871,443	\$251,888
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* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 06/30/89
 HIS. BASE YR CURRENT CASE: 12/31/99
 WITNESS: WILLIAMS

FERC ACCOUNTS: 911-916 FERC FUNCTIONAL GROUP: SALES EXPENSE

	AMOUNT
TEST YEAR ADJUSTED REQUEST	\$348,547
BENCHMARK	<u>182,642</u>
VARIANCE TO JUSTIFY	<u>\$165,905</u>

LINE NO.	JUSTIFICATION NO.	DESCRIPTION	BASE YEAR (PRIOR CASE)		HISTORIC BASE YEAR O&M REQUESTED	BENCHMARK VARIANCE	JUSTIFICATION * ON PAGE #
			ACTUAL O&M	BENCHMARK			
1	1	912 DEMONSTRATION AND SELLING	\$88,109	\$182,032	\$347,341	\$185,309	Justification is on Schedule C-38, page 3 of 3.
2	2	913 ADVERTISING	\$10,147	\$18,680	\$0	(\$18,660)	
3	3	916 MISCELLANEOUS SALES EXPEN	\$1,060	\$1,949	\$1,206	(\$743)	
			<u>\$99,316</u>	<u>\$182,642</u>	<u>\$348,547</u>	<u>\$165,905</u>	

* ATTACH ADDITIONAL PAGES AS NECESSARY TO PROVIDE COMPLETE JUSTIFICATION FOR VARIANCE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A SCHEDULE OF OPERATION AND MAINTENANCE
 EXPENSE BY FUNCTION FOR THE HISTORIC BASE YEAR, THE BENCHMARK
 YEAR AND THE VARIANCE. FOR EACH FUNCTIONAL VARIANCE, JUSTIFY
 THE DIFFERENCE.

TYPE OF DATA SHOWN:
 HIS. BASE YR LAST CASE: 06/30/89
 HIS. BASE YR CURRENT CASE: 12/31/99
 WITNESS: WILLIAMS

Page	Line No.	JUSTIFICATION NO.	ACCOUNT NO.	
1 of 3	1	1	871	Due to "Open Access" on FGT pipeline, expenses increased to include personnel and communications costs for daily monitoring large industrial customers. The Company must now nominate and manage supply daily. These were previously functions of the pipeline.
1 of 3	2	2	874	Corrosion control costs are the main reason for increased expense in 874. The FPSC has cited the Company for insufficient corrosion control. These costs reflect an increase in focus in this area. The Sunshine One Call System, an underground line location system, is another major cost included in this account. These are costs that are mandated by new state law and regulation.
1 of 3	3	3	877	Odorization costs are now charged to this account. Prior to "Open Access", odorization was a pipeline expense. Now, the Company must provide odorization at 16 gate stations.
1 of 3	4	4	878	These expenses are up due to increased employee related costs and vehicle charges following the driver.
1 of 3	5	5	880	Costs related to obtaining permits, rights of way, and other City, County, & State permits increased dramatically due to system expansion.
1 of 3	6	6	881	Rents are up do to expansion into additional counties and increases in expenses for railroad rights-of-way.
2 of 3	1	1	912	Selling expenses have increased due to increases in the number of personnel in Sales. Sales staffing has increased from two to eight to accommodate an aggressive growth strategy.

Additional Justification on Benchmark Variances is included in the prefled direct testimony of Mr. Williams.

D

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
INDEX

RATE OF RETURN SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE RECONCILED JURISDICTIONAL CAPITAL STRUCTURE AND COST RATES FOR EACH CLASS OF CAPITAL FOR THE HISTORIC BASE YEAR OF THE CURRENT CASE AND THE HISTORIC BASE YEAR OR TEST YEAR OF THE LAST RATE CASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PRIOR RATE CASE YR: 12/31/98
 WITNESS: WILLIAMS

LAST RATE CASE - TEST YEAR OR HISTORIC BASE YEAR ENDED 06/30/89						PRESENT RATE CASE - HISTORIC BASE YEAR ENDED 12/31/99							
LINE NO.	CLASS OF CAPITAL (1)	DOLLARS (2)	RATIO (3)	COST RATE	WEIGHTED COST	AMOUNT PER BOOKS (8)	ADJUSTMENTS			RATIO (10)	COST RATE (11)	WEIGHTED COST (12)	
				APPROVED (4)	APPROVED (5)		SPECIFIC (7)	PRORATA (8)	NET (9)				
1	DIVISION CAPITAL	\$4,462,186	49.92%	13.00%	6.49%	\$11,532,736	(\$2,893,983)		\$0	\$8,638,753	47.28%	11.00%	5.20%
2	LONG TERM DEBT	\$295,734	3.31%	10.18%	0.34%	\$0	\$5,352,305		\$0	\$5,352,305	29.28%	7.83%	2.23%
3	LONG TERM DEBT-VAR	\$2,293,269	25.66%	8.29%	2.13%	\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
4	SHORT TERM DEBT	\$483,743	5.41%	11.08%	0.60%	\$0	\$1,778,845		\$0	\$1,778,845	9.73%	6.03%	0.59%
5	FLEX RATE LIABILITY	\$0	0.00%	0.00%	0.00%	\$0	\$48,880		\$0	\$48,880	0.26%	6.30%	0.02%
6	CUSTOMER DEPOSITS	\$271,535	3.04%	8.48%	0.26%	\$627,767	\$0		\$0	\$627,767	3.43%	8.44%	0.22%
7	TAX CRDTS - 0 COST	\$481,321	5.38%	0.00%	0.00%	\$346,024	\$0		\$0	\$346,024	1.89%	0.00%	0.00%
8	DEFERRED INCOME TA:	\$651,040	7.28%	0.00%	0.00%	\$1,370,750	\$119,250		\$0	\$1,490,000	8.15%	0.00%	0.00%
9	DEFERRED INC. TAXES-109		0.00%	0.00%		(\$119,250)	\$0		\$0	(\$119,250)	-0.65%	0.00%	0.00%
10	REG ASSET/LIAB. 109	\$0	0.00%	0.00%	0.00%	\$119,250	\$0		\$0	\$119,250	0.85%	0.00%	0.00%
11	OTHER (EXPLAIN)	\$0	0.00%	0.00%	0.00%	\$0	\$0		\$0	\$0	0.00%	0.00%	0.00%
12	TOTAL	\$8,938,828	100.00%		9.81%	\$13,877,277	\$4,403,297		\$0	\$18,280,574	100.00%		8.28%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE COMPANY'S 13-MONTH AVERAGE CAPITAL STRUCTURE AND COST RATE FOR THE MOST RECENT YEAR PRIOR TO THE HISTORIC BASE YEAR. (CONSISTENT WITH THE METHODOLOGY OF SCHEDULE D-1 PAGE 1)

TYPE OF DATA SHOWN:
 HISTORIC BASE YR - 1 : 12/31/98
 WITNESS: WILLIAMS

HISTORIC BASE YEAR - 1 (YEAR ENDED 12/31/98)

LINE NO.	CLASS OF CAPITAL (1)	DOLLAR AMOUNT (2)	PERCENT OF TOTAL (3)	COST RATE (4)	WEIGHTED COST RATE (3)(4) (5)
1	COMMON EQUITY	\$8,066,822	49.17%	11.00%	5.41%
2	LONG TERM DEBT	\$5,558,645	33.88%	7.84%	2.66%
3	LONG TERM DEBT-IRB	\$4,808	0.03%	8.37%	0.00%
4	SHORT TERM DEBT	\$774,121	4.72%	5.67%	0.27%
5	CUSTOMER DEPOSITS	\$552,967	3.37%	8.48%	0.29%
6	TAX CREDITS- 0 COST	\$361,418	2.20%	0.00%	0.00%
7	FLEX RATE LIABILITY	\$39,813	0.24%	5.52%	0.01%
8	DEFERRED INCOME TA.	\$1,045,969	6.38%	0.00%	0.00%
9	REG ASSET/LIAB 109	\$157,467	0.96%	0.00%	0.00%
10	DEFERRED INC. TAX-10	(\$157,467)	-0.96%	0.00%	0.00%
11	TOTAL	<u>\$16,404,583</u>	<u>100.00%</u>		<u>8.83%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
HISTORIC BASE YEAR

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/99 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	CHESAPEAKE SERIES 1 - 9.37%	12/22/89	12/15/04	\$4,140,000		\$12,307	\$12,307	4.9167	\$2,503	\$388,899	\$391,202
2	CHESAPEAKE DEBENTURES - 8.25%	2/24/89	3/1/14	\$3,754,846		\$184,850	\$184,850	14.1867	\$11,822	305,071	\$316,893
3	CHESAPEAKE SENIOR NOTE - 7.87%	2/9/93	2/1/08	\$9,153,846		\$71,285	\$71,285	8.0833	\$6,819	723,942	\$732,781
4	CHESAPEAKE SENIOR NOTE 2 - 8.91%	10/2/95	10/1/10	\$10,000,000		\$140,536	\$140,536	10.7500	\$13,073	891,000	\$704,073
5	CHESAPEAKE SENIOR NOTE 3 - 8.85%	12/15/97	1/1/12	\$10,000,000		\$77,121	\$77,121	12.0000	\$6,427	885,000	\$891,427
6	SERIES H					\$34,048	\$34,048	1.2500	\$27,238	0	\$27,238
7	TOTAL			\$37,048,692	\$0	\$499,947	\$499,947		\$69,682	\$2,793,712	\$2,863,394
8	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$499,947							
9	NET			\$37,548,639							
10	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			7.63%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN EXPLANATION OF CALL PROVISIONS AND SPECIAL RESTRICTIONS INCLUDING SERIES, DUE DATE, AND DEBT TYPE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

NARRATIVE EXPLANATION:

1	CHESAPEAKE SERIES 1 @ 9.37%	Redeemable at a calculated Optional Redemption Price plus interest.														
2	CHESAPEAKE DEBENTURES @ 8.25%	<table border="0"> <thead> <tr> <th style="text-align: left;"><u>YEAR BEGINNING MARCH 1</u></th> <th style="text-align: left;"><u>REDEMPTION PRICE</u></th> </tr> </thead> <tbody> <tr> <td>2000</td> <td>102.25%</td> </tr> <tr> <td>2001</td> <td>101.75%</td> </tr> <tr> <td>2002</td> <td>101.25%</td> </tr> <tr> <td>2003</td> <td>100.75%</td> </tr> <tr> <td>2004</td> <td>100.25%</td> </tr> <tr> <td>2005 UNTIL MATURITY</td> <td>100%</td> </tr> </tbody> </table>	<u>YEAR BEGINNING MARCH 1</u>	<u>REDEMPTION PRICE</u>	2000	102.25%	2001	101.75%	2002	101.25%	2003	100.75%	2004	100.25%	2005 UNTIL MATURITY	100%
<u>YEAR BEGINNING MARCH 1</u>	<u>REDEMPTION PRICE</u>															
2000	102.25%															
2001	101.75%															
2002	101.25%															
2003	100.75%															
2004	100.25%															
2005 UNTIL MATURITY	100%															
3	CHESAPEAKE SENIOR NOTE @ 7.97%	Redeemable at any time for 100% plus accrued interest plus calculated Make Whole Amount														
4	CHESAPEAKE SENIOR NOTE 2 @ 8.91%	Redeemable at any time for 100% plus accrued interest plus calculated Make Whole Amount														
5	CHESAPEAKE SENIOR NOTE 3 @ 8.85%	Redeemable at any time for 100% plus accrued interest plus calculated Make Whole Amount														

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUNT OUTSTANDING HISTOR. BASE YR (4)	EFFECTIVE COST RATE (2)/(4) (5)
1	AVERAGE OVERNIGHT BORROWING	\$596,738	DAILY	\$9,896,212	6.03%
2		<u>\$596,738</u>		<u>\$9,896,212</u>	<u>6.03%</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK
ON A 13 MONTH AVERAGE BASIS FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)-(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (8)/(7) (10)
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NO PREFERRED STOCK ISSUED

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE HISTORIC BASE YEAR AND THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

DOCKET NO.: 000108-GU

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

WITNESS: WILLIAMS

LINE NO.	METHOD OF ISSUE (1)	PRICE PER SHARE (2)	SHARES ISSUED (3)	GROSS PROCEEDS (2)X(3) (4)	ISSUE EXPENSE (5)	NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	TOTAL SHARES OUTSTANDING (8)
1	BEGINNING BALANCE 12/31/95							4,860,588
2	ISSUE FOR YEAR 1996							
3	Dividend Reinvestment Plan	\$15.88	33,926	\$538,607		\$538,607	\$15.88	
4	USI Restricted Stock Award	\$15.76	21,859	\$344,570		\$344,570	\$15.76	
5	Conversion of Debentures	\$16.52	881	\$14,557		\$14,557	\$16.52	
6	Company's Retirement Plan	\$16.10	20,398	\$328,464		\$328,464	\$16.10	
7	Exercised Stock Options	\$16.32	1,863	\$30,411		\$30,411	\$16.32	
8	ENDING BALANCE 12/31/96							4,939,515
9	ISSUE FOR YEAR 1997							
10	Dividend Reinvestment Plan	\$16.94	32,169	\$544,851		\$544,851	\$16.94	
11	Conversion of Debentures	\$17.01	9,166	\$155,902		\$155,902	\$17.01	
12	Company's Retirement Plan	\$17.41	23,228	\$404,297		\$404,297	\$17.41	
13	ENDING BALANCE 12/31/97							5,004,078
14	ISSUE FOR YEAR 1998							
15	Dividend Reinvestment Plan	\$18.53	32,925	\$609,946		\$609,946	\$18.53	
16	Conversion of Debentures	\$17.01	6,401	\$108,851		\$108,851	\$17.01	
17	Company's Retirement Plan	\$17.94	26,018	\$466,759		\$466,759	\$17.94	
18	Performance Shares	\$19.25	24,366	\$469,046		\$469,046	\$19.25	
19	ENDING BALANCE 12/31/98							5,093,788
20	ISSUE FOR YEAR 1999							
21	Dividend Reinvestment Plan	\$17.74	36,319	\$644,331		\$644,331	\$17.74	
22	Conversion of Debentures	\$17.01	8,631	\$146,798		\$146,798	\$17.01	
23	Company's Retirement Plan	\$17.67	46,208	\$816,306		\$816,306	\$17.67	
24	Performance Shares	\$17.63	1,600	\$28,200		\$28,200	\$17.63	
25	ENDING BALANCE 12/31/99		325,958			\$5,651,896	\$17.34	5,186,546

SUPPORTING SCHEDULES:

RECAP SCHEDULES: D-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE HISTORIC BASE YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES

DOCKET NO.:000108-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.0% (2)	CUSTOMER DEPOSITS @ 7.0% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6%/12) (6)	INTEREST EXPENSE (3)*(7%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-98	\$351,738	\$264,974	\$2,192	\$618,904	1,759	1,546	3,304	
2	Jan-99	\$352,099	\$265,274	\$75	\$617,449	1,760	1,547	3,308	
3	Feb-99	\$357,031	\$266,874	\$0	\$623,905	1,785	1,557	3,342	
4	Mar-99	\$356,436	\$267,394	\$88	\$623,919	1,782	1,560	3,342	
5	Apr-99	\$352,346	\$267,694	\$447	\$620,487	1,762	1,562	3,323	
6	May-99	\$353,284	\$268,944	\$648	\$622,876	1,766	1,569	3,335	
7	Jun-99	\$356,403	\$271,094	\$50	\$627,547	1,782	1,581	3,363	
8	Jul-99	\$353,030	\$272,594	\$45	\$625,669	1,765	1,590	3,355	
9	Aug-99	\$354,412	\$276,094	\$146	\$630,652	1,772	1,611	3,383	
10	Sep-99	\$355,877	\$276,394	\$0	\$632,271	1,779	1,612	3,392	
11	Oct-99	\$354,278	\$281,194	\$0	\$635,472	1,771	1,640	3,412	
12	Nov-99	\$361,979	\$281,194	\$0	\$643,173	1,810	1,640	3,450	
13	Dec-99	\$351,147	\$287,294	\$201	\$638,642	1,756	1,676	3,432	
14			13-MONTH AVG.		\$627,767	12-MONTH TOTAL	\$21,292	\$19,145	\$40,437
15			EFFECTIVE INTEREST RATE		6.44%				

NARRATIVE DESCRIPTION: SEE ATTACHED SHEETS

SCHEDULE D-7

SOURCES AND USES OF FUNDS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF SOURCES AND USES OF FUNDS
FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

YEAR ENDING 12/31/99

LINE
NO.

	Operating Activities	
1	Net Income	\$ 593,526
	Adjustments to reconcile net income to net operating cash:	
2	Depreciation and amortization	1,239,164
3	Deferred income taxes, net	(22,544)
4	Investment tax credit adjustments	(19,523)
5	Mark-to-market adjustments	-
6	Employee benefits	82,710
7	Employee compensation from lapsing of stock restrictions	-
8	Other, net	(2,727)
	Changes in assets and liabilities:	
9	Accounts receivable, net	(1,352,611)
10	Inventory, materials, supplies and storage gas	(83,566)
11	Other current assets	(73,904)
12	Other deferred charges	(21,409)
13	Accounts payable, net	883,875
14	Refunds payable to customers	277,332
15	Overrecovered purchased gas costs	144,886
16	Other current liabilities	180,601
17	Net cash provided by operating activities	1,626,710
	Investing Activities	
18	Property, plant and equipment expenditures, net	(3,880,566)
19	Net cash used by investing activities	(3,880,566)
	Financing Activities	
20	Increase in Intercompany payable to Chesapeake	2,579,438
21	Net cash used by financing activities	2,579,438
22	Net increase (Decrease) in Cash and Cash Equivalents	325,580
23	Cash and Cash Equivalents at Beginning of Year	136,891
24	Cash and Cash Equivalents at End of Year	\$ 462,271

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A BRIEF NARRATIVE DESCRIPTION OF SECURITY ISSUANCES SINCE THE LAST RATE PROCEEDING TO INCLUDE DOLLAR AMOUNT, COST RATE, AND PURPOSE OF ISSUANCES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

	NARRATIVE DESCRIPTION	Date of Issuance	Date of Maturity	Amount	Rate	Purpose
1	9.37% First Mortgage Sinking Fund Bonds	12/15/89	12/15/04	\$8,200,000	9.37%	Repay a portion of the short-term borrowing
2	7.97% Unsecured Senior Notes	2/9/93	2/1/08	\$10,000,000	7.97%	Repay a portion of the short-term borrowing and \$3,600,000 of the 10.45% Series H Bonds that were originally due 4/1/01
3	6.91% Unsecured Senior Notes	10/2/95	10/1/10	\$10,000,000	6.91%	Repay a portion of the short-term borrowing and \$4,091,000 of the 10.85% senior notes that were originally due 10/1/03
4	6.85% Unsecured Senior Notes	12/15/97	1/1/12	\$10,000,000	6.85%	Repay a portion of the short-term borrowing

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AVERAGE ANNUAL AMOUNT AND SOURCE OF CAPITAL OF EACH SUBSIDIARY INVESTMENT FOR THE THREE MOST RECENT CALENDAR YEARS AND THE 13-MONTH AVERAGE BALANCE FOR THE HISTORIC BASE YEAR.

TYPE OF DATA SHOWN:

HISTORIC BASE YEAR DATA: 12/31/99

HISTORIC BASE YR - 1: 12/31/98

HISTORIC BASE YR - 2: 12/31/97

HISTORIC BASE YR - 3: 12/31/96

WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	SUBSIDIARY NAME (1)	YEAR OF FORMATION (2)	SOURCE OF INVESTMENT (3)	YEAR ENDED			
				1996	1997	1998	1999
1	<u>Chesapeake Utilities Corporation</u>						
2	Delaware Division	1947	Long-Term and Short-Term Debt	(\$1,844,840)	\$1,866,451	(\$1,764,561)	(\$367,740)
3	Maryland Division	1948	Long-Term and Short-Term Debt	(\$904,226)	\$1,782,861	(\$683,525)	\$1,728,312
4	Florida Division	1985	Long-Term and Short-Term Debt	(\$150,863)	\$409,485	\$241,973	(\$2,579,437)
5	Peninsula Energy System	1993	Long-Term and Short-Term Debt	\$268,666	(\$26,811)	\$7,305	\$47,128
6	Propane Piping Systems	1996	Long-Term and Short-Term Debt	(\$125,466)	(\$86,502)	(\$115,559)	(\$432,635)
7	Executive Division		Long-Term and Short-Term Debt	\$4,498,147	\$2,857,537	(\$1,878,806)	\$4,473,690
8	<u>Subsidiaries of Chesapeake Utilities Corporation</u>						
9	Eastern Shore Natural Gas Company	1955	Long-Term and Short-Term Debt	(\$1,189,685)	(\$4,639,029)	\$2,253,745	(\$4,479,685)
10	Sharp Energy, Inc.	1986	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
11	Chesapeake Service Company	1989	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
12	United Systems, Inc.	1991	Long-Term and Short-Term Debt	\$181,008	\$101,973	\$9,638	\$537,980
13	Tri-County Gas Company, Inc.	1997	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
14	Eastern Shore Real Estate	1997	Long-Term and Short-Term Debt	(\$11,778)	(\$966,124)	\$6,163	\$96,098
15	Xeron, Inc.	1998	Long-Term and Short-Term Debt	\$0	\$0	\$1,631,814	\$2,174,914
16	Sam Shannahan Well Company, Inc.	1998	Long-Term and Short-Term Debt	\$0	\$0	(\$801,217)	(\$522,158)
17	Sharp Water, Inc.	1999	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
18	<u>Subsidiary of Eastern Shore Natural Gas Company</u>						
19	Dover Exploration Company	1973	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
20	<u>Subsidiaries of Sharp Energy, Inc.</u>						
21	Sharpgas, Inc.	1981	Long-Term and Short-Term Debt	(\$557,486)	(\$1,478,632)	\$1,517,560	(\$683,613)
22	Sharpoil, Inc.	1988	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
23	<u>Subsidiaries of Chesapeake Service Company</u>						
24	Skipjack, Inc.	1979	Long-Term and Short-Term Debt	(\$255,374)	(\$184,547)	(\$426,652)	\$198,199
25	Capital Data Systems, Inc.	1988	Long-Term and Short-Term Debt	\$93,875	\$363,319	\$1,923	(\$2,182)
26	Curnin and Associates, Inc.	1988	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
27	Chesapeake Investment Company	1989	Long-Term and Short-Term Debt	\$0	\$0	\$0	\$0
28	<u>Subsidiary of Sharp Water, Inc.</u>						
29	Ecowater Systems of Michigan, Inc.	1999	Long-Term and Short-Term Debt	\$0	\$0	\$0	(\$168,873)

Note: Year of Formation reflects the year that Chesapeake Utilities Corporation formed or acquired.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF
 CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE TO THE 13 MONTH AVERAGE JURISDICTIONAL RATE BASE
 SHOWING ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT RATE BASE.
 BASED ON CURRENT COMMISSION RULES, POLICY, AND PRECEDENT AS ESTABLISHED IN MOST RECENT RATE CASES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

YEAR ENDED 12/31/99

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE		RECONCILING ADJUSTMENTS*			RECONCILED CAPITAL STRUCTURE**	
	COMPONENT	PER BOOKS	RECONCILING ITEMS	SPECIFIC	PRORATA	COMPONENT	ADJUSTED
1	COMMON EQUITY	\$11,532,736	SEE SCHEDULE D-1, PAGE 1	(\$2,693,983)		COMMON EQUITY	\$8,638,753
2	LONG TERM DEBT	\$0	SEE SCHEDULE D-1, PAGE 1	\$5,352,305		LONG TERM DEBT	\$5,352,305
3	SHORT TERM DEBT	\$0	SEE SCHEDULE D-1, PAGE 1	\$1,778,845		SHORT TERM DEBT	\$1,778,845
4	CUSTOMER DEPS.	\$627,767	SEE SCHEDULE D-1, PAGE 1	\$0		CUSTOMER DEPS.	\$627,767
5	FLEX RATE LIABILITY	\$0	SEE SCHEDULE D-1, PAGE 1	\$46,880		FLEX RATE LIABILITY	\$46,880
8	TAX CREDITS-0 COST	\$346,024	SEE SCHEDULE D-1, PAGE 1	\$0		TAX CREDITS-0 COST	\$346,024
7	DEFERRED INC. TAX	\$1,370,750	SEE SCHEDULE D-1, PAGE 1	\$119,250		DEFERRED INC. TAX	\$1,490,000
8	DEFERRED INCOME T,	(\$119,250)	SEE SCHEDULE D-1, PAGE 1	\$0		DEFERRED INCOME T,	(\$119,250)
9	REG ASSET/LIAB 109	\$119,250	SEE SCHEDULE D-1, PAGE 1	\$0		REG ASSET/LIAB 109	\$119,250
10	TOTAL	<u>\$13,877,277</u>		<u>\$4,403,297</u>		TOTAL	<u>\$18,280,574</u>

* LIST CORRESPONDING ADJUSTMENTS TO RATE BASE

** THIS SCHEDULE MUST EQUAL JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE HISTORIC BASE YEAR (UNDER CURRENT AND PROPOSED RATES), THE PRIOR YEAR, AND THE 3 PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR - 1: 12/31/98
 WITNESS: WILLIAMS

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/99			DATA REFLECTS FLORIDA DIVISIONS PROJECTED TEST YEAR
		1995	1996	1997	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HIS. BASE YR. PROPOSED RATES	
INCLUDING ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION								
1	EARNINGS BEFORE INTEREST (INCLUDING AFUDC)	\$1,371,439	\$1,373,791	\$1,206,359	\$1,267,034	\$1,189,953	\$851,989	
2	DEBT PORTION OF ALLOW. FOR FUNDS USED DURING CONSTR.	0	0	0	0	0	0	
3	INCOME TAXES	513,378	554,993	406,625	468,990	363,679	(44,770)	
4	EARNINGS BEFORE INTEREST AND TAXES (1)+(2)+(3)	1,884,817	1,928,784	1,612,984	1,736,024	1,553,632	807,219	
5	INTEREST (BEFORE DEDUCTING AFUDC)	589,648	512,511	572,892	545,452	596,427	661,187	
6	PRE-TAX INTEREST COVERAGE RATIO (4)/(5)	3.1965	3.7634	2.8155	3.1827	2.6049	1.2209	
7	EARNINGS AFTER INTEREST, AFTER TAXES (4)-(3)-(5)	\$781,791	\$861,280	\$633,467	\$721,582	\$593,528	\$190,802	
8	PREFERRED DIVIDENDS	0	0	0	0	0	0	
9	PREFERRED DIVIDENDS COVERAGE RATIO (7)/(8)	N/A	N/A	N/A	N/A	N/A	N/A	
EXCLUDING ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION								
10	EARNINGS BEFORE INTEREST (INCLUDING OTHER AFUDC)	\$1,371,439	\$1,373,791	\$1,206,359	\$1,267,034	\$1,189,953	\$851,989	
11	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	0	0	0	0	0	0	
12	INCOME TAXES	513,378	554,993	406,625	468,990	363,679	(44,770)	
13	EARNINGS BEFORE INTEREST AND TAXES (10)-(11)+(12)	1,884,817	1,928,784	1,612,984	1,736,024	1,553,632	807,219	
14	INTEREST (BEFORE DEDUCTING ALLOWANCE BORROWED FUDC)	589,648	512,511	572,892	545,452	596,427	661,187	
15	PRE-TAX INTEREST COVERAGE RATIO (13)/(14)	3.1965	3.7634	2.8155	3.1827	2.6049	1.2209	
16	EARNINGS AFTER INTEREST, AFTER TAXES (13)-(12)-(14)	\$781,791	\$861,280	\$633,487	\$721,582	\$593,528	\$190,802	
17	PREFERRED DIVIDENDS	0	0	0	0	0	0	
18	PREFERRED DIVIDEND COVERAGE RATIO (16)/(17)	N/A	N/A	N/A	N/A	N/A	N/A	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR - 1: 12/31/98
 WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/99		
		1995	1996	1997	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
	FUNDS FROM CURRENT OPERATIONS:						
1	NET INCOME	\$781,791	\$881,280	\$633,467	\$721,582	\$593,526	(\$114,382)
2	DEPRECIATION AND AMORTIZATION	858,353	972,525	965,682	1,062,221	1,138,652	1,373,148
3	ITC (NET)	(19,523)	(19,523)	(19,523)	(19,523)	(19,523)	(19,523)
4	DEFERRED TAXES (NET)	(491,085)	586,080	106,361	567,384	(22,544)	39,244
5	AFUDC	0	0	0	0	0	0
6	TOTAL FUNDS FROM CURRENT OPERATION (1)+(2)+(3)+(4)-(5)	1,129,536	2,400,362	1,685,987	2,331,664	1,690,111	1,278,486
7	RETIREMENTS AND REDEMPTIONS	0	0	0	0	0	0
8	DIVIDENDS (PREFERRED AND COMMON)	0	0	0	0	0	0
9	TOTAL FUNDS GENERATED INTERNALLY (6)-(7)-(8)	1,129,536	2,400,362	1,685,987	2,331,664	1,690,111	1,278,486
10	CONSTRUCTION EXPENDITURES (EXCLUDING AFUDC)	2,645,444	1,183,367	1,586,521	1,958,280	2,450,960	3,067,448
11	PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY (9)/(10)	42.70%	202.64%	106.27%	119.07%	68.98%	41.68%

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON
 FOR THE HISTORIC BASE YEAR, (UNDER CURRENT AND PROPOSED RATES), THE PRIOR
 YEAR, AND THE THREE PREVIOUS CALENDAR YEARS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR - 1: 12/31/98
 WITNESS: GEOFFROY

LINE NO.	INDICATOR	3 PREVIOUS CALENDAR YEARS			MONTH AND YEAR ENDED 12/99		
		1995	1996	1997	PRIOR YEAR	HISTORIC BASE YEAR CURRENT RATE	HISTORIC BASE YEAR PROPOSED RATES
1	ALLOWANCES FOR FUNDS USED DURING CONSTRUCTION	\$0	\$0	\$0	\$0	\$0	\$0
2	DEFERRED TAXES ON DEBT COMPONENT OF AFUDC	0	0	0	0	0	0
3	NET ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (1)-(2)	0	0	0	0	0	0
4	INCOME AVAILABLE FOR COMMON	781,791	861,280	633,467	721,582	593,528	190,802
5	AFUDC AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON (3)/(4)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, FOR THE
 MOST RECENT FIVE YEAR HISTORICAL MARKET DATA FOR THE
 COMPANY OR CONSOLIDATED COMPANY (IF APPLICANT'S
 STOCK IS NOT PUBLICLY TRADED).

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR - 1: 12/31/98
 HISTORIC BASE YR - 2: 12/31/97
 HISTORIC BASE YR - 3: 12/31/96
 HISTORIC BASE YR - 4: 12/31/95
 WITNESS: WILLIAMS

LINE NO.	INDICATORS	12/31/95	12/31/96	12/31/97	12/31/98	12/31/99
		HBV-4 (1)	HBV-3 (2)	HBV-2 (3)	HBV-1 (4)	HISTORIC BASE YEAR* (5)
1	MARKET/BOOK RATIO	1.43	1.81	1.67	1.64	1.54
2	AVERAGE PRICE/EARNING RATIO	8.82	10.68	15.26	17.41	11.34
3	AVERAGE PRE-TAX INTEREST COVERAGE (INCLUDING AFUDC)	4.4x	4.5x	3.3x	3.3x	4.1x
4	AVERAGE PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	4.3x	4.4x	3.2x	3.3x	4.0x
5	EARNED RETURNS ON AVERAGE BOOK EQUITY	16.88%	15.35%	10.94%	9.41%	13.75%
6	DIVIDENDS/SHARE	\$0.90	\$0.93	\$0.97	\$1.00	\$1.02
7	EARNINGS/SHARE	\$1.56	\$1.55	\$1.17	\$1.04	\$1.57
8	AVERAGE MARKET VALUE/SHARE	\$13.44	\$18.58	\$17.86	\$18.11	\$17.81
9						

*HISTORICAL ONLY

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
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FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
UNDER PRESENT RATES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP

DOCKET NO.: 000108-GU

LINE NO.		RESIDENTIAL	GENERAL SERVICE COMMERCIAL	COMMERCIAL LARGE VOLUME	INDUSTRIAL	INDUSTRIAL INTERRUPTIBLE	TRANSPORTATION	SPECIAL CONTRACT	OTHER REVENUE	TOTAL	
1	NO. OF BILLS	104,937	8,598	296	272	138	298	35		115,574	
2	THERM SALES	2,109,072	4,576,505	1,577,734	6,074,056	8,770,946	73,055,786	21,190,860		117,354,759	
3	UNBILLED THERM SALES	0	0	0	0	0	0	0	725,112	725,112	
4	TOTAL THERM SALES	2,109,072	4,576,505	1,577,734	6,074,056	8,770,946	73,055,786	21,190,860	725,112	118,079,871	
5	CUSTOMER CHARGE REVENUE	734,531	\$143,870	\$5,900	\$10,920	\$52,500	\$0	\$0	\$0	\$947,821	
6	BASE NON-FUEL REVENUE	989,260	1,012,094	272,743	479,182	485,813	2,505,884	422,713	0	6,147,569	
7	UNBILLED BASE NON-FUEL REVENUE	0	0	0	0	0	0	0	14,999	14,999	
8	TOTAL BASE NON-FUEL REVENUE	\$1,723,791	\$1,156,064	\$278,643	\$490,102	\$518,413	\$2,505,664	\$422,713	\$14,999	\$7,110,369	
9	FUEL REVENUE	617,285	1,764,720	610,763	2,331,602	2,287,276	0	0		7,811,648	
10	UNBILLED FUEL REVENUE	0	0	0	0	0	0	0	0	0	
11	TOTAL FUEL REVENUE	\$617,285	\$1,764,720	\$610,763	\$2,331,602	\$2,287,276	\$0	\$0	\$0	\$7,811,648	
12	OTHER REVENUE (1)	0	0	0	0	0	0	0	60,333	60,333	
13	TOTAL REVENUE	\$2,541,076	\$2,920,784	\$889,406	\$2,821,704	\$2,805,689	\$2,505,664	\$422,713	\$75,332	\$0	\$14,982,368

(1) OTHER REVENUE (regulated only):

RECONCILING ITEMS:

14	SERVICE REVENUE	\$60,333							FINAL CUSTOMERS 1/00	318
15									UNEXPLAINED VARIANCE	21,218
16									TAXES OTHER	807,250
17									TURN ON OFF CHARGES	733,944
18									SALES TAX DISCOUNT	1,141
19									DEFERRED FLEX REVENUE	58,973
20									MISC CHECK CHARGES	4,065
21									SALE FOR RESALE	884,657
22	TOTAL	\$60,333							TOTAL REVENUE (PER SCHEDULE C-3)	\$17,293,932

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE
 UNDER PRESENT RATES, ADJUSTED FOR GROWTH IN BILLS
 AND THERMS, WITHOUT ANY RATE INCREASE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP

DOCKET NO.: 000108-GU

LINE NO.	RESIDENTIAL	GENERAL SERVICE COMMERCIAL	COMMERCIAL LARGE VOLUME	INDUSTRIAL	INDUSTRIAL INTERRUPTIBLE	TRANSPORTATION	SPECIAL CONTRACT	OTHER REVENUE	TOTAL	
23	NO. OF BILLS	129,156	11,136	240	72	60	624	84	0	141,372
24	THERM SALES	2,697,780	5,120,925	1,259,939	923,000	6,690,000	27,756,500	76,150,000	0	120,598,144
25	UNBILLED THERM SALES	0	0	0	0	0	0	0	725,112	725,112
26	TOTAL THERM SALES	2,697,780	5,120,925	1,259,939	923,000	6,690,000	27,756,500	76,150,000	725,112	121,323,256
27	CUSTOMER CHARGE REVENUE	\$ 904,092	\$ 167,040	\$ 4,800	\$ 2,880	\$ 21,000	\$ 47,280	\$ -	\$ -	\$ 1,147,092
28	BASE NON-FUEL REVENUE	\$ 1,285,394	\$ 1,132,493	\$ 217,806	\$ 72,815	\$ 355,373	\$ 2,059,031	\$ 1,380,734	\$ -	\$ 6,483,645
29	UNBILLED BASE NON-FUEL REVENUE	0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,999	\$ 14,999
30	TOTAL BASE NON-FUEL REVENUE	\$ 2,189,488	\$ 1,299,533	\$ 222,606	\$ 75,895	\$ 376,373	\$ 2,106,311	\$ 1,380,734	\$ 14,999	\$ 7,645,736
31	OTHER REVENUE							\$ 60,333		\$ 60,333
32	TOTAL REVENUE	\$ 2,189,488	\$ 1,299,533	\$ 222,606	\$ 75,895	\$ 376,373	\$ 2,106,311	\$ 1,380,734	\$ 75,332	\$ 7,706,069
33	DIFF. IN NO. OF BILLS	24,219	1,538	(56)	(200)	(78)	326	49	0	25,798
34	DIFF. IN THERM SALES	588,708	544,420	(317,795)	(5,151,056)	(2,080,946)	(45,299,286)	54,959,340	0	3,243,385
35	DIFF. IN CUSTOMER CHARGE REVENUE	\$169,561	\$23,070	(\$1,100)	(\$8,040)	(\$31,500)	\$47,280	\$0	\$0	\$199,271
36	DIFF. IN BASE NON-FUEL REVENUE	\$1,180,226	\$287,438	(\$50,137)	(\$403,487)	(\$89,540)	(\$399,353)	\$958,021	\$0	\$1,463,168
37	DIFF. IN OTHER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DIFF. IN TOTAL REVENUE	\$1,349,787	\$310,508	(\$51,237)	(\$411,527)	(\$121,040)	(\$352,073)	\$958,021	\$0	\$1,682,439

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: THERM SALES AND REVENUES BY RATE SCHEDULE UNDER PROPOSED RATES.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP

DOCKET NO.: 000108-GU

LINE NO.		RESIDENTIAL	GENERAL SERVICE COMMERCIAL	COMMERCIAL LARGE VOLUME	INDUSTRIAL	INDUSTRIAL INTERRUPTIBLE	TRANSPORTATION	SPECIAL CONTRACT	OTHER REVENUE	TOTAL
39	NO. OF BILLS (1)	129,156	11,136	240	72	60	824	84	0	141,372
40	THERM SALES (2)	2,697,780	5,120,925	1,259,939	923,000	8,690,000	27,756,500	76,150,000	0	120,598,144
41	CUSTOMER CHARGE REVENUE	\$ 2,181,270	\$ 336,390	\$ 45,000	\$ 18,000	\$ 26,400	\$ 247,200	\$ -	\$ -	\$2,854,260
42	BASE NON-FUEL REVENUE	\$ 410,892	\$ 1,281,978	\$ 205,703	\$ 98,088	\$ 572,032	\$ 2,607,612	\$ 1,380,734	\$ -	\$ 6,557,038
43	FUEL REVENUE	\$ 1,089,460	\$ 1,463,493	\$ 240,009	\$ 365,898	\$ 2,852,084	\$ 0	\$ 0	\$ 0	\$ 5,790,925
44	OTHER REVENUE (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	106,340	106,340
45	TOTAL REVENUE	\$ 3,661,622	\$ 3,081,862	\$ 490,712	\$ 481,984	\$ 3,250,496	\$ 2,854,812	\$ 1,380,734	\$ 106,340	\$ 15,308,563

INCREASE

46	DOLLAR AMOUNT (41+42-8) (4)	\$ 868,371	\$ 482,304	\$ (27,940)	\$ (374,016)	\$ 80,019	\$ 349,148	\$ 958,021	\$ (14,999)	\$ 2,300,909
47	DOLLAR AMOUNT (41+42-30) (5)	\$ 422,876	\$ 318,836	\$ 28,097	\$ 40,391	\$ 222,059	\$ 748,501	\$ -	\$ (14,999)	\$ 1,765,562
48	% NON-FUEL ((41+42)/8)	150.38%	139.99%	89.97%	23.69%	115.44%	113.93%	326.64%	0.00%	132.36%
49	% TOTAL (45/13)	144.10%	105.51%	55.17%	17.06%	115.85%	113.93%	326.64%	141.18%	102.18%

- (1) REFLECTS INCREASE IN BILLS FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (2) REFLECTS INCREASE IN CONSUMPTION FOR THE YEAR THE NEW RATES ARE EXPECTED TO BE IN EFFECT.
- (3) IDENTIFY OTHER REVENUE.
- (4) HISTORIC BASE YEAR VS PROJECTED TEST YEAR
- (5) HISTORIC BASE YEAR ADJUSTED FOR GROWTH VS PROJECTED TEST YEAR

SERVICE CHARGES	PRESENT			PROPOSED			INCREASE		
	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE	NUMBER	CHARGE	REVENUE
50 CONNECTION CHARGE-RESIDENTIAL	1,935	\$22.00	\$42,570	2,459	\$30.00	\$73,770	524	\$8.00	\$31,200
51 CONNECTION CHARGE-COMMERCIAL	25	\$22.00	\$550	22	\$60.00	\$1,320	(3)	\$38.00	\$770
52 RECONNECTION CHARGE-RESIDENTIAL	559	\$22.00	\$12,298	600	\$30.00	\$18,000	41	\$8.00	\$5,702
53 RECONNECTION CHARGE-COMMERCIAL	25	\$22.00	\$550	25	\$60.00	\$1,500	0	\$38.00	\$950
54 COLLECTION IN LIEU OF DISCONNECT	0	\$9.00	\$0	150	\$15.00	\$2,250	150	\$6.00	\$2,250
55 CHANGE OF ACCOUNT	0	\$0.00	\$0	100	\$20.00	\$2,000	100	\$20.00	\$2,000
56 RETURN CHECK CHARGE	291	\$15.00	\$4,365	300	\$25.00	\$7,500	9	\$10.00	\$3,135
57 TOTAL	2,835		\$ 80,333	3,656		\$ 106,340	821		\$ 46,007

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

RATE SCHEDULE	PRESENT RATE STRUCTURE			PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
RESIDENTIAL									
CUSTOMER CHARGE	104,937	\$7.00	\$734,531			\$0			\$0
ENERGY CHARGE	2,109,072	\$0.46905	989,260	N/A		0	N/A		0
TOTAL			\$1,723,791			\$0			\$0
GENERAL SERVICE COMMERCIAL									
CUSTOMER CHARGE	8,598	\$15.00	\$143,970			\$0			\$0
ENERGY CHARGE	4,576,505	\$0.22115	1,012,094	N/A		0	N/A		0
TOTAL			\$1,158,064			\$0			\$0
COMMERCIAL LARGE VOLUME									
CUSTOMER CHARGE	296	\$19.93	\$5,900			\$0			\$0
ENERGY CHARGE	1,577,734	\$0.17287	272,743	N/A		0	N/A		0
TOTAL			\$278,643			\$0			\$0
INDUSTRIAL									
CUSTOMER CHARGE	272	\$40.15	\$10,920			\$0			\$0
ENERGY CHARGE	6,074,056	\$0.07889	479,182	N/A		0	N/A		0
TOTAL			\$490,102			\$0			\$0
INDUSTRIAL INTERRUPTIBLE									
CUSTOMER CHARGE	138	\$380.43	\$52,500			\$0			\$0
ENERGY CHARGE	8,770,948	\$0.05312	465,913	N/A		0	N/A		0
TOTAL			\$518,413			\$0			\$0
TRANSPORTATION (FTS+CTS+LVCTS)									
CUSTOMER CHARGE	298	\$0.00	\$0			\$0			\$0
ENERGY CHARGE	73,055,786	VARIOUS	2,505,664	N/A		0	N/A		0
TOTAL			\$2,505,664			\$0			\$0
SPECIAL CONTRACT									
CUSTOMER CHARGE	35	\$0.00	\$0			\$0			\$0
ENERGY CHARGE	21,190,660	VARIOUS	422,713			0			0
TOTAL			\$422,713			\$0			\$0
TOTAL	117,354,759		\$7,095,390						

SUPPORTING SCHEDULES: E-1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

Line No	RATE SCHEDULE		PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
			BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
1	GS-1 (Residential)	CUSTOMER CHARGE	96,792	\$7.00	\$677,544	96,792	\$15.00	\$1,451,860
2	SALES 0-300	ENERGY CHARGE	1,359,558	\$0.46905	\$637,701	1,359,558	\$0.10220	\$138,944
3		TOTAL			\$1,315,245			\$1,590,804
4	GS-2 (Residential)	CUSTOMER CHARGE	32,244	\$7.00	\$225,708	32,244	\$22.50	\$725,490
5	SALES 301-3,000	ENERGY CHARGE	1,297,123	\$0.46905	\$608,418	1,297,123	\$0.20038	\$259,917
6		TOTAL			\$834,124			\$985,407
7	GS-3 (Residential)	CUSTOMER CHARGE	120	\$7.00	\$840	120	\$32.50	\$3,900
8	SALES 3,001-10,000	ENERGY CHARGE	41,099	\$0.46905	\$19,277	41,099	\$0.29273	\$12,031
9		TOTAL			\$20,117			\$15,931
10	GS-1 (Com/Ind)	CUSTOMER CHARGE	1,944	\$15.00	\$29,160	1,944	\$15.00	\$29,160
11	SALES 0-300	ENERGY CHARGE	47,299	\$0.22115	\$10,460	47,299	\$0.10220	\$4,834
12		TOTAL			\$39,620			\$33,994
13	TS-1 (Com/Ind)	CUSTOMER CHARGE	0	\$15.00	\$0	0	\$15.00	\$0
14	TRANS. 0-300	ENERGY CHARGE	0	\$0.22115	\$0	0	\$0.10220	\$0
15		TOTAL			\$0			\$0
16	GS-2 (Com/Ind)	CUSTOMER CHARGE	3,852	\$15.00	\$57,780	3,852	\$22.50	\$86,670
17	SALES 301-3,000	ENERGY CHARGE	588,870	\$0.22115	\$130,229	588,870	\$0.20038	\$117,998
18		TOTAL			\$188,009			\$204,668
19	TS-2 (Com/Ind)	CUSTOMER CHARGE	360	\$15.00	\$5,400	360	\$32.50	\$11,700
20	TRANSP 301-3,000	ENERGY CHARGE	18,810	\$0.22115	\$4,180	18,810	\$0.20038	\$3,789
21		TOTAL			\$9,580			\$15,489
22	GS-3 (Com/Ind)	CUSTOMER CHARGE	2,904	\$15.00	\$43,560	2,904	\$32.50	\$94,380
23	SALES 3,001-10,000	ENERGY CHARGE	1,708,275	\$0.22115	\$377,785	1,708,275	\$0.29273	\$500,067
24		TOTAL			\$421,345			\$594,447
25	TS-3 (Com/Ind)	CUSTOMER CHARGE	480	\$15.00	\$7,200	480	\$42.50	\$20,400
26	TRANSP 3,001-10,000	ENERGY CHARGE	277,320	\$0.22115	\$61,329	277,320	\$0.29273	\$81,160
27		TOTAL			\$68,529			\$101,560
28	GS-4 (Com/Ind)	CUSTOMER CHARGE	720	\$15.00	\$10,800	720	\$40.00	\$28,800
29	SALES 10,001-25,000	ENERGY CHARGE	898,964	\$0.22115	\$198,606	898,964	\$0.24908	\$223,912
30		TOTAL			\$209,406			\$252,712

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES AS PROPOSED.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
PROJECTED TEST YEAR: 12/31/01
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO : 000108-GU

Line No.	RATE SCHEDULE		PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
			BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
31	TS-4 (Com/Ind)	CUSTOMER CHARGE	578	\$15.00	\$8,640	578	\$55.00	\$31,890
32	TRANSP 10,001-25,000	ENERGY CHARGE	719,184	\$0.22115	\$159,048	719,184	\$0.24908	\$179,133
33		TOTAL			<u>\$167,688</u>			<u>\$210,813</u>
34	GS-5 (Com/Ind)	CUSTOMER CHARGE	156	\$15.00	2,340	156	\$100.00	\$15,600
35	SALES 25,001-50,000	ENERGY CHARGE	448,347	\$0.22115	99,152	448,347	\$0.19843	\$88,965
36		TOTAL			<u>\$101,492</u>			<u>\$104,565</u>
37	TS-5 (Com/Ind)	CUSTOMER CHARGE	144	\$15.00	\$2,160	144	\$125.00	\$18,000
38	TRANSP 25,001-50,000	ENERGY CHARGE	413,858	\$0.22115	\$91,524	413,858	\$0.19843	\$82,121
39		TOTAL			<u>\$93,684</u>			<u>\$100,121</u>
40	GS-8 (Com/Ind)	CUSTOMER CHARGE	120	\$20.00	2,400	120	\$175.00	\$21,000
41	SALES 50,001-100,000	ENERGY CHARGE	605,439	\$0.17287	104,862	605,439	\$0.16326	\$98,847
42		TOTAL			<u>\$107,082</u>			<u>\$119,847</u>
43	TS-8 (Com/Ind)	CUSTOMER CHARGE	120	\$20.00	\$2,400	120	\$200.00	\$24,000
44	TRANSP 50,001-100,000	ENERGY CHARGE	654,500	\$0.17287	\$113,143	654,500	\$0.16326	\$106,856
45		TOTAL			<u>\$115,543</u>			<u>\$130,856</u>
46	GS-7 (FIRM Com/Ind)	CUSTOMER CHARGE	72	\$40.00	2,880	72	\$250.00	\$18,000
47	SALES 100,001-500,000	ENERGY CHARGE	923,000	\$0.07889	72,615	923,000	\$0.10827	\$99,898
48		TOTAL			<u>\$75,695</u>			<u>\$116,098</u>
49	GS-7 (INT Com/Ind)	CUSTOMER CHARGE	0	\$350.00	\$0	0	\$250.00	\$0
50	SALES 100,001-500,000	ENERGY CHARGE	0	\$0.05312	\$0	0	\$0.10827	\$0
51		TOTAL			<u>\$0</u>			<u>\$0</u>
52	TS-7 (FIRM Com/Ind)	CUSTOMER CHARGE	348	\$40.00	\$13,920	348	\$300.00	\$104,400
53	TRANSP 100,000-500,00	ENERGY CHARGE	7,042,500	\$0.07889	\$555,583	7,042,500	\$0.10827	\$748,401
54		TOTAL			<u>\$569,503</u>			<u>\$852,801</u>
55	TS-7 (INT Com/Ind)	CUSTOMER CHARGE	48	\$350.00	\$16,800	48	\$300.00	\$14,400
56	TRANSP 100,000-500,00	ENERGY CHARGE	1,327,000	\$0.05312	\$70,490	1,327,000	\$0.10827	\$141,019
57		TOTAL			<u>\$87,290</u>			<u>\$155,419</u>
58	GS-8 (FIRM Com/Ind)	CUSTOMER CHARGE	0	\$40.00	\$0	0	\$350.00	\$0
59	SALES 100,001-500,000	ENERGY CHARGE	0	\$0.07889	\$0	0	\$0.09875	\$0
60		TOTAL			<u>\$0</u>			<u>\$0</u>
81	GS-8 (INT Com/Ind)	CUSTOMER CHARGE	24	\$350.00	\$8,400	24	\$350.00	\$8,400
82	SALES 100,001-500,000	ENERGY CHARGE	1,270,000	\$0.05312	\$67,462	1,270,000	\$0.09875	\$122,873
83		TOTAL			<u>\$75,862</u>			<u>\$131,273</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE REVENUES CALCULATED AT PRESENT RATES, PRESENT RATES
 ADJUSTED FOR GROWTH ONLY FOR THE PROJECTED TEST YEAR, AND FINAL RATES
 AS PROPOSED.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

Line No.	RATE SCHEDULE	PRESENT RATES ADJUSTED FOR GROWTH ONLY			FINAL PROPOSED RATE STRUCTURE		
		BILLING DETERMINANTS	PRESENT RATES	REVENUE	BILLING DETERMINANTS	PROPOSED RATES	REVENUE
64	TS-8 (FIRM Com/Ind) CUSTOMER CHARGE	158	\$40.00	\$6,240	158	\$500.00	\$78,000
65	TRANSP 100,000-500,00 ENERGY CHARGE	8,038,000	\$0.07889	\$634,197	8,038,000	\$0.09875	\$777,774
66	TOTAL			<u>\$640,437</u>			<u>\$855,774</u>
67	TS-8 (INT Com/Ind) CUSTOMER CHARGE	0	\$350.00	\$0	0	\$500.00	\$0
68	TRANSP 100,000-500,00 ENERGY CHARGE	0	\$0.05312	\$0	0	\$0.09875	\$0
69	TOTAL			<u>\$0</u>			<u>\$0</u>
70	GS-8 (FIRM Com/Ind) CUSTOMER CHARGE	0	\$40.00	\$0	0	\$500.00	\$0
71	SALES 100,001-500,000 ENERGY CHARGE	0	\$0.07889	\$0	0	\$0.08287	\$0
72	TOTAL			<u>\$0</u>			<u>\$0</u>
73	GS-8 (INT Com/Ind) CUSTOMER CHARGE	36	\$350.00	\$12,600	36	\$500.00	\$18,000
74	SALES 100,001-500,000 ENERGY CHARGE	5,420,000	\$0.05312	\$287,910	5,420,000	\$0.08287	\$449,159
75	TOTAL			<u>\$300,510</u>			<u>\$467,159</u>
76	TS-9 (FIRM Com/Ind) CUSTOMER CHARGE	48	\$40.00	\$1,920	48	\$700.00	\$33,600
77	TRANSP 100,000-500,00 ENERGY CHARGE	7,804,000	\$0.07889	\$599,880	7,804,000	\$0.08287	\$630,149
78	TOTAL			<u>\$601,800</u>			<u>\$663,749</u>
79	TS-9 (INT Com/Ind) CUSTOMER CHARGE	24	\$350.00	\$8,400	24	\$700.00	\$16,800
80	TRANSP 100,000-500,00 ENERGY CHARGE	3,744,000	\$0.05312	\$198,881	3,744,000	\$0.08287	\$310,288
81	TOTAL			<u>\$207,281</u>			<u>\$327,088</u>
82	SPECIAL CONTRACT CUSTOMER CHARGE	84	\$0.0000	\$0	84	Various	
83	ENERGY CHARGE	76,150,000	VARIOUS	1,380,734	76,150,000	Various	1,380,734
84	TOTAL			<u>\$1,380,734</u>			<u>\$1,380,734</u>
85		120,598,144		\$7,830,737	120,598,144		\$9,411,298

SUPPORTING SCHEDULES: E-1, H-1 p.1

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A RESIDENTIAL CUSTOMER

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by developer/builder/residential customer; contact made in person or by phone at a rate of 10.64 per hour. Application, update CIS system, process cash deposit or provide information for letter of credit, schedule day and time of call issue order, forward order to dispatcher to be placed on schedule. Process completed order in CIS for proper billing, invoice turn on fee, and file .	25 minutes <u>25</u>	4.43
2 CONNECTION AT SITE:		
One way travel time at an average rate of 12.82 per hour.	19 minutes	4.06
Contact customer at site, evaluate job, identify meter location and evaluate condition of meter, regulator and installation at \$12.82 per hour.	10 minutes	2.14
Unlock meter, pressure test system for 10 minutes, light and/or cycle all appliances making necessary adjustments to equipment, have customer or agent witness odorant test, complete paper work.	29 minutes <u>58</u>	6.20
Transportation clearing at 15 % of total "Connection at Site" payroll.		1.86
3 MATERIALS AND SUPPLIES:		
Customer Information Packet		2.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		5.05
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		8.08
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$33.81</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE INITIAL CONNECTION OF A COMMERCIAL CUSTOMER.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts made by commercial customer; contact made in person or by phone at a rate of 10.64 per hour. Application, update CIS system, process cash deposit or provide information for letter of credit, schedule first call, issue orders, forward order to dispatcher, process completed orders in CIS for proper billing. Invoice turn on fee and file order. Most commercial customers require the service tech to make two calls- to meet with a fire marshal or to provide support to equipment installers and/or contractors before gas is left on. Provide information to Insurance or Banking establishment if bond or letter of credit is chosen in lieu of cash deposit.	25	4.43
	<u>25</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of 12.82 per hour for 1.5 Service Techs.	21	6.73
Contact Customer at site, evaluate job, identify meter set area.	16	5.13
Unlock gas meter and start pressure test, ask about scheduling meeting with Fire Marshall make pressure test of system, cycle all appliances, make necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work. Based on 1.5 Service Techs.	67	21.47
	<u>104</u>	
Transportation clearing at 15 % of total payroll on the job.		5.00
3 MATERIALS AND SUPPLIES:		
New Customer Folder		2.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		11.33
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		9.08
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$65.16</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE
 RECONNECTION OF A RESIDENTIAL CUSTOMER AFTER DISCONNECTION
 FOR CAUSE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: HOUSEHOLDER

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of 10.64 per hour. Balance inquires, process payment and possible new cash deposit. Schedule day and time of service call, issue order, forward order to dispatcher to be placed on schedule. Process completed order in CIS for proper billing, invoice turn on fee, and file .	15 minutes <u>15</u>	2.66
2 CONNECTION AT SITE:		
One way travel time at an average rate of 12.82 per hour.	19 minutes	4.06
Contact customer at site, evaluate job, identify meter set area at 12.82 per hour	10 minutes	2.14
Unlock meter, pressure test system, light and/or cycle all appliances, making necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work.	29 minutes <u>58</u>	6.20
Transportation clearing at 15 % of total payroll on the job.		1.86
3 MATERIALS AND SUPPLIES:		
none		
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		3.87
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		8.08
6 OUTSIDE CONTRACTOR COST:		
7 OTHER: (EXPLAIN)		
8 TOTAL COST OF RECONNECTING SERVICE AFTER DISCONNECTION FOR CAUSE:		<u>\$28.86</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMOUNT OF TIME AND THE COST FOR THE RECONNECTION OF A COMMERCIAL CUSTOMER AFTER DISCONNECTION FOR CAUSE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/09
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts made by commercial customer; contact made in person or by phone at a rate of 10.64 per hour. Payment inquiries, update CIS system, process cash payment or credit card payment, schedule first call, issue orders, forward order to dispatcher, process completed orders in CIS for proper billing. Invoice turn on fee and file order. Re-evaluate security deposit.	15	2.66
	<u>15</u>	
2 CONNECTION AT SITE:		
One way travel time at an average rate of 12.62 per hour for 1.5 Service Techs.	21	6.73
Contact Customer at site, evaluate job, identify meter set area.	16	5.13
Unlock gas meter and start pressure test, make pressure test of system, cycle all appliances, make necessary adjustments to equipment, have customer or agent witness odorant test, fill out paper work. Based on 1.5 Service Techs.	57	18.27
	<u>94</u>	
Transportation clearing at 15 % of total payroll on the job.		4.52
3 MATERIALS AND SUPPLIES:		
New Customer Folder		2.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		9.84
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		9.06
6 OUTSIDE CONTRACTOR COST:		
7 OTHER:		
(EXPLAIN)		
6 TOTAL COST OF CONNECTING INITIAL SERVICE		<u>\$58.21</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: H-1 p.1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE COST OF DISCONNECTING SERVICE AND THE COST OF BILL COLLECTION IN LIEU OF DISCONNECTION.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DESCRIPTION	DISCONNECTION OF SERVICE		BILL COLLECTION IN LIEU OF DISCONNECTION	
	TIME INVOLVED	COST	TIME INVOLVED	COST
1 CUSTOMER CONTACT: Customer Service Office will attempt one or more contacts with customer, contact is made by sending a delinquent notice or from the field at the time of attempted turn off. Issue turn off order and forward to dispatcher for scheduling. Process meter orders for proper billing and file. Charged at 10.64 per hour.	20	3.55	20	3.55
2 CONNECTION AT SITE: One way travel time at an average rate of 12.82 per hour.	15	3.21	15	3.21
Contact Customer at site. Perform collections by explaining the purpose of service call. Disclose amount past due and allow time for phone call to office. Collect cash, check or wait for business office to run credit card payment or turn off meter and lock.	15	3.21		
Turn off - meter will be turned off and locked. A information tag will be left on meter. A final meter reading will be obtained.			8	1.71
Transportation clearing at 15 % of total payroll on the job.		0.96		1.27
3 MATERIAL AND SUPPLIES: None				
4 OVERHEADS: Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		2.03		1.58
5 SUPERVISION/ADMINISTRATION: Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		4.78		3.24
8 OUTSIDE CONTRACTOR COST:				
7 OTHER: (EXPLAIN)				
8 TOTAL COST OF COLLECTING BILL OR DISCONNECTING SERVICE:		<u>\$17.72</u>		<u>\$14.55</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES. (METER READ ONLY)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP

DOCKET NO.: 000108-GU

DESCRIPTION	TIME INVOLVED	COST
1 CUSTOMER CONTACT:		
Customer Service Office- One or more contacts by residential customer, contact made in person or by phone at a rate of 10.64 per hour. Update CIS with customer information for new customer process new deposit. Update CIS with final information on previous customer. Schedule day and time of service call, issue two orders, forward orders to dispatcher to be placed on schedule. Process completed orders in CIS for proper billing, invoice turn on fee, and file.	25	4.43
2 METER READ AT SITE:		
One way travel time at an average rate of 12.82 per hour.	19	4.06
Inspect meter installation for any maintenance required. Do any needed maintenance such cleaning or replacing dials. Read meter and record proper meter information.	10	2.14
Transportation clearing at 15 % of total payroll on the job.		0.93
3 MATERIALS AND SUPPLIES:		
New Customer Information Packet		2.00
4 OVERHEADS:		
Insurances and employee benefits at 30% of each hourly rate applied to the time involved per function.		3.19
5 SUPERVISION/ADMINISTRATION:		
Allocation of Dispatcher, Senior Customer Service Representative, Service Coordinator and Customer Services Manager payroll per function.		5.10
6 OTHER: (EXPLAIN)		
7 TOTAL OF ADMINISTRATIVE COSTS FOR NAME AND/OR BILLING ADDRESS CHANGES (METER READ ONLY)		<u>\$21.85</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK
MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

SYSTEM MONTHLY SALES

(THERMS)

YEARS ENDED - 1996 - 2001

Line No.	MONTH	YEARS ENDED - 1996 - 2001				PROJECTED 2001
		1996	1997	1998	1999	
1	JANUARY	13,284,508	12,049,598	11,329,358	10,811,837	11,331,513
2	FEBRUARY	11,859,213	10,583,350	9,253,888	10,435,455	10,311,389
3	MARCH	13,273,508	11,079,258	10,781,087	11,309,732	11,521,453
4	APRIL	11,983,819	10,848,986	10,082,849	10,275,041	10,363,665
5	MAY	11,470,594	11,204,223	9,242,720	9,578,937	9,759,153
6	JUNE	9,030,385	9,784,482	9,860,452	9,063,004	9,208,202
7	JULY	10,158,388	9,483,043	9,068,228	9,383,098	9,845,022
8	AUGUST	9,584,278	10,040,118	8,260,035	9,158,504	9,491,437
9	SEPTEMBER	9,352,528	8,933,847	8,885,770	7,981,425	8,299,828
10	OCTOBER	9,484,439	9,519,975	7,483,144	8,854,042	9,015,980
11	NOVEMBER	10,480,947	10,313,830	9,157,864	9,437,542	9,721,578
12	DECEMBER	10,884,340	10,480,189	9,806,965	11,268,342	11,929,155
13	TOTAL	130,584,725	124,078,487	112,820,138	117,354,759	120,598,144

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF SYSTEM PEAK MONTH SALES BY RATE CLASS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

CONTRIBUTION TO THE SYSTEM PEAK MONTH SALES BY RATE CLASS

Line No.	RATE CLASS	1996	1997	1998	1999	PROJECTED 2001
1	GS RESIDENTIAL	321,615	314,245	332,517	265,498	
2	GS COMMERCIAL	447,997	431,387	473,095	448,237	
3	GS COMMERCIAL LG VOL	187,876	195,184	141,184	162,548	
4	GS INDUSTRIAL	623,161	636,326	522,321	713,894	
5	INDUSTRIAL INTERRUPTIBLE	2,772,987	1,819,116	985,779	910,235	
6	FIRM TRANSPORTATION	1,543,330	1,845,330	1,975,120	1,401,500	
7	INTERR TRANSPORTATION	1,331,610	1,327,880	1,754,752	474,210	
8	LVCTS	6,045,130	5,480,130	5,144,590	5,265,520	
9	SPECIAL CONTRACT				1,670,290	
10	GS1					182,744
11	TS1					0
12	GS2					187,112
13	TS2					1,568
14	GS3					177,844
15	TS3					23,110
16	GS4					100,353
17	TS4					59,932
18	GS5					50,917
19	TS5					34,488
20	GS6					47,290
21	TS6					78,147
22	GS7					69,711
23	TS7					829,534
24	GS8					209,711
25	TS8					697,680
26	GS9					443,027
27	TS9					1,715,133
28	SPECIAL CONTRACT					7,041,054
29	TOTAL	13,273,506	12,049,598	11,329,358	11,309,732	11,829,155

(TOTAL EQUALS THE PEAK MONTH SALES FROM ABOVE)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-1 (GENERAL SALES SERVICE 0-300 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$7.00	CUSTOMER CHARGE	\$15.00
ENERGY CHARGE	\$0.46905 PER THERM	ENERGY CHARGE	\$0.10220 PER THERM
GAS COST		\$0.39642 PER THERM	
THERM USAGE INCREMENT		5 THERMS	
AVERAGE USAGE PER CUSTOMER		14 THERMS/MONTH	

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$7.00	\$7.00	\$15.00	\$15.00	114.29%	114.29%
5	\$9.35	\$11.33	\$15.51	\$17.49	65.98%	54.43%
10	\$11.89	\$15.65	\$16.02	\$19.99	37.05%	27.67%
15	\$14.04	\$19.98	\$16.53	\$22.48	17.79%	12.50%
20	\$16.38	\$24.31	\$17.04	\$24.97	4.05%	2.73%
25	\$16.73	\$28.64	\$17.55	\$27.47	-6.25%	-4.09%
30	\$21.07	\$32.96	\$18.07	\$29.96	-14.28%	-9.12%
35	\$23.42	\$37.29	\$18.58	\$32.45	-20.87%	-12.98%
40	\$25.76	\$41.62	\$19.09	\$34.94	-25.91%	-16.04%
45	\$28.11	\$45.95	\$19.60	\$37.44	-30.27%	-18.52%
50	\$30.45	\$50.27	\$20.11	\$39.93	-33.96%	-20.57%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-1 (GENERAL SALES SERVICE 0-300 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$15.00
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.10220 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	5 THERMS
AVERAGE USAGE PER CUSTOMER	24 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	\$15.00	\$15.00	\$15.00	0.00%	0.00%
5	\$16.11	\$18.09	\$15.51	\$17.49	-3.69%	-3.29%
10	\$17.21	\$21.18	\$16.02	\$19.99	-6.91%	-5.62%
15	\$18.32	\$24.26	\$16.53	\$22.48	-9.74%	-7.35%
20	\$19.42	\$27.35	\$17.04	\$24.97	-12.25%	-8.70%
25	\$20.53	\$30.44	\$17.55	\$27.47	-14.49%	-9.77%
30	\$21.63	\$33.53	\$18.07	\$29.96	-16.49%	-10.64%
35	\$22.74	\$36.61	\$18.58	\$32.45	-18.31%	-11.37%
40	\$23.85	\$39.70	\$19.09	\$34.94	-19.95%	-11.98%
45	\$24.95	\$42.79	\$19.60	\$37.44	-21.45%	-12.51%
50	\$26.06	\$45.88	\$20.11	\$39.93	-22.62%	-12.96%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GJ

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL/INDUSTRIAL TRANSPORTATION RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE*
 PROPOSED RATE SCHEDULE: TS-1 (TRANSPORTATION SERVICE 0-300 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$20.00
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.10220 PER THERM

GAS COST \$0.39642 PER THERM
 THERM USAGE INCREMENT 5 THERMS
 AVERAGE USAGE PER CUSTOMER 0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	N/A	\$20.00	N/A	33.33%	N/A
5	\$16.11	N/A	\$20.51	N/A	27.35%	N/A
10	\$17.21	N/A	\$21.02	N/A	22.14%	N/A
15	\$18.32	N/A	\$21.53	N/A	17.56%	N/A
20	\$19.42	N/A	\$22.04	N/A	13.49%	N/A
25	\$20.53	N/A	\$22.55	N/A	9.87%	N/A
30	\$21.63	N/A	\$23.07	N/A	6.62%	N/A
35	\$22.74	N/A	\$23.58	N/A	3.68%	N/A
40	\$23.85	N/A	\$24.09	N/A	1.01%	N/A
45	\$24.95	N/A	\$24.60	N/A	-1.41%	N/A
50	\$26.06	N/A	\$25.11	N/A	-3.64%	N/A

* AT PRESENT THE COMPANY DOES NOT OFFER TRANSPORTATION SERVICE TO ITS EXISTING COMMERCIAL SALES SERVICE CUSTOMER CLASS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: RESIDENTIAL SALES service
 PROPOSED RATE SCHEDULE: GS-2 (GENERAL SALES SERVICE 301-3,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$7.00	CUSTOMER CHARGE	\$22.50
ENERGY CHARGE	\$0.48905 PER THERM	ENERGY CHARGE	\$0.20038 PER THERM
GAS COST		\$0.39642 PER THERM	
THERM USAGE INCREMENT	25 THERMS		
AVERAGE USAGE PER CUSTOMER	40 THERMS/MONTH		

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$7.00	\$7.00	\$22.50	\$22.50	221.43%	221.43%
25	\$18.73	\$28.64	\$27.51	\$37.42	46.90%	30.67%
50	\$30.45	\$50.27	\$32.52	\$52.34	6.79%	4.11%
75	\$42.18	\$71.91	\$37.53	\$67.26	-11.03%	-6.47%
100	\$53.91	\$93.55	\$42.54	\$82.18	-21.09%	-12.15%
125	\$65.63	\$115.18	\$47.55	\$97.10	-27.55%	-15.70%
150	\$77.36	\$136.82	\$52.56	\$112.02	-32.06%	-18.13%
175	\$89.08	\$158.46	\$57.57	\$126.94	-35.38%	-19.89%
200	\$100.81	\$180.09	\$62.58	\$141.86	-37.93%	-21.23%
225	\$112.54	\$201.73	\$67.59	\$156.78	-39.94%	-22.28%
250	\$124.26	\$223.37	\$72.59	\$171.70	-41.58%	-23.13%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-2 (GENERAL SALES SERVICE 301-3,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$22.50
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.20038 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	25 THERMS
AVERAGE USAGE PER CUSTOMER	153 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	\$15.00	\$22.50	\$22.50	50.00%	50.00%
25	\$20.53	\$30.44	\$27.51	\$37.42	34.00%	22.93%
50	\$26.08	\$45.88	\$32.52	\$52.34	24.80%	14.08%
75	\$31.59	\$61.32	\$37.53	\$67.26	18.81%	9.89%
100	\$37.12	\$76.76	\$42.54	\$82.18	14.61%	7.07%
125	\$42.64	\$92.20	\$47.55	\$97.10	11.50%	5.32%
150	\$48.17	\$107.64	\$52.56	\$112.02	9.10%	4.07%
175	\$53.70	\$123.07	\$57.57	\$126.94	7.20%	3.14%
200	\$59.23	\$138.51	\$62.58	\$141.86	5.65%	2.42%
225	\$64.78	\$153.95	\$67.59	\$156.78	4.37%	1.84%
250	\$70.29	\$169.39	\$72.59	\$171.70	3.28%	1.36%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE*
 PROPOSED RATE SCHEDULE: TS-2 (TRANSPORTATION SERVICE 301-3,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$32.50
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.20038 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	25 THERMS
AVERAGE USAGE PER CUSTOMER	52 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	N/A	\$32.50	N/A	116.67%	N/A
25	\$20.53	N/A	\$37.51	N/A	82.72%	N/A
50	\$26.06	N/A	\$42.52	N/A	63.17%	N/A
75	\$31.59	N/A	\$47.53	N/A	50.47%	N/A
100	\$37.12	N/A	\$52.54	N/A	41.55%	N/A
125	\$42.64	N/A	\$57.55	N/A	34.95%	N/A
150	\$48.17	N/A	\$62.56	N/A	29.86%	N/A
175	\$53.70	N/A	\$67.57	N/A	25.82%	N/A
200	\$59.23	N/A	\$72.58	N/A	22.53%	N/A
225	\$64.76	N/A	\$77.59	N/A	19.81%	N/A
250	\$70.29	N/A	\$82.59	N/A	17.51%	N/A

* AT PRESENT THE COMPANY DOES NOT OFFER TRANSPORTATION SERVICE TO ITS EXISTING COMMERCIAL SALES SERVICE CUSTOMER CLASS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE RESIDENTIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: RESIDENTIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-3 (GENERAL SALES SERVICE 3,001-10,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$7.00	CUSTOMER CHARGE	\$32.50
ENERGY CHARGE	\$0.46905 PER THERM	ENERGY CHARGE	\$0.29273 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	100 THERMS
AVERAGE USAGE PER CUSTOMER	342 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$7.00	\$7.00	\$32.50	\$32.50	364.29%	364.29%
100	\$53.91	\$93.55	\$61.77	\$101.42	14.60%	8.41%
200	\$100.81	\$180.09	\$91.05	\$170.33	-9.69%	-5.42%
300	\$147.72	\$266.64	\$120.32	\$239.25	-18.55%	-10.27%
400	\$194.62	\$353.19	\$149.59	\$308.16	-23.14%	-12.75%
500	\$241.53	\$439.74	\$178.87	\$377.08	-25.94%	-14.25%
600	\$288.43	\$526.28	\$208.14	\$445.99	-27.84%	-15.26%
700	\$335.34	\$612.83	\$237.41	\$514.91	-29.20%	-15.98%
800	\$382.24	\$699.38	\$266.69	\$583.82	-30.23%	-16.52%
900	\$429.15	\$785.92	\$295.96	\$652.74	-31.04%	-16.95%
1,000	\$476.05	\$872.47	\$325.23	\$721.65	-31.68%	-17.29%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-3 (GENERAL SALES SERVICE 3,001-10,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$32.50
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.29273 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	100 THERMS
AVERAGE USAGE PER CUSTOMER	588 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	\$15.00	\$32.50	\$32.50	116.67%	116.67%
100	\$37.12	\$76.76	\$61.77	\$101.42	66.44%	32.13%
200	\$59.23	\$138.51	\$91.05	\$170.33	53.72%	22.97%
300	\$81.35	\$200.27	\$120.32	\$239.25	47.91%	19.46%
400	\$103.46	\$262.03	\$149.59	\$308.16	44.59%	17.61%
500	\$125.58	\$323.79	\$178.87	\$377.08	42.44%	16.48%
600	\$147.69	\$385.54	\$208.14	\$445.99	40.93%	15.68%
700	\$169.81	\$447.30	\$237.41	\$514.91	39.81%	15.11%
800	\$191.92	\$509.06	\$266.69	\$583.82	38.96%	14.69%
900	\$214.04	\$570.81	\$295.96	\$652.74	38.28%	14.35%
1,000	\$236.15	\$632.57	\$325.23	\$721.65	37.72%	14.08%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GJ

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE*
 PROPOSED RATE SCHEDULE: TS-3 (TRANSPORTATION SERVICE 3,001-10,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$42.50
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.29273 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	100 THERMS
AVERAGE USAGE PER CUSTOMER	578 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	N/A	\$42.50	N/A	183.33%	N/A
100	\$37.12	N/A	\$71.77	N/A	93.38%	N/A
200	\$59.23	N/A	\$101.05	N/A	70.60%	N/A
300	\$81.35	N/A	\$130.32	N/A	60.21%	N/A
400	\$103.46	N/A	\$159.59	N/A	54.26%	N/A
500	\$125.58	N/A	\$188.87	N/A	50.40%	N/A
600	\$147.69	N/A	\$218.14	N/A	47.70%	N/A
700	\$169.81	N/A	\$247.41	N/A	45.70%	N/A
800	\$191.92	N/A	\$276.69	N/A	44.17%	N/A
900	\$214.04	N/A	\$305.96	N/A	42.95%	N/A
1,000	\$238.15	N/A	\$335.23	N/A	41.96%	N/A

* AT PRESENT THE COMPANY DOES NOT OFFER TRANSPORTATION SERVICE TO ITS EXISTING COMMERCIAL SALES SERVICE CUSTOMER CLASS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SLAES SERVICE
 PROPOSED RATE SCHEDULE: GS-4 (GENERAL SALES SERVICE 10,001-25,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$40.00
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.24908 PER THERM

GAS COST	\$0.39542 PER THERM
THERM USAGE INCREMENT	250 THERMS
AVERAGE USAGE PER CUSTOMER	1,249 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	\$15.00	\$40.00	\$40.00	166.67%	166.67%
250	\$70.29	\$189.39	\$102.27	\$201.37	45.50%	18.88%
500	\$125.58	\$323.79	\$164.54	\$362.75	31.03%	12.03%
750	\$180.88	\$478.18	\$226.81	\$524.12	25.40%	9.61%
1,000	\$236.15	\$632.57	\$289.08	\$685.50	22.41%	8.37%
1,250	\$291.44	\$786.96	\$351.35	\$846.87	20.56%	7.61%
1,500	\$346.73	\$941.36	\$413.62	\$1,008.25	19.29%	7.11%
1,750	\$402.01	\$1,095.75	\$475.89	\$1,189.62	18.38%	6.74%
2,000	\$457.30	\$1,250.14	\$538.18	\$1,331.00	17.88%	6.47%
2,250	\$512.59	\$1,404.53	\$600.42	\$1,492.37	17.14%	6.25%
2,500	\$567.88	\$1,558.93	\$662.69	\$1,653.74	16.70%	6.08%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SLAES SERVICE
 PROPOSED RATE SCHEDULE: TS-4 (TRANSPORTATION SERVICE 10,001-25,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$55.00
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.24908 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	250 THERMS
AVERAGE USAGE PER CUSTOMER	1,249 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	N/A	\$55.00	N/A	266.67%	N/A
250	\$70.29	N/A	\$117.27	N/A	66.84%	N/A
500	\$125.58	N/A	\$179.54	N/A	42.97%	N/A
750	\$180.86	N/A	\$241.81	N/A	33.70%	N/A
1,000	\$236.15	N/A	\$304.08	N/A	28.76%	N/A
1,250	\$291.44	N/A	\$366.35	N/A	25.70%	N/A
1,500	\$346.73	N/A	\$428.62	N/A	23.62%	N/A
1,750	\$402.01	N/A	\$490.89	N/A	22.11%	N/A
2,000	\$457.30	N/A	\$553.16	N/A	20.96%	N/A
2,250	\$512.59	N/A	\$615.42	N/A	20.06%	N/A
2,500	\$567.88	N/A	\$677.69	N/A	19.34%	N/A

* AT PRESENT THE COMPANY DOES NOT OFFER TRANSPORTATION SERVICE TO ITS EXISTING COMMERCIAL SALES SERVICE CUSTOMER CLASS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-5 (GENERAL SALES SERVICE 25,001-50,000 ANNUAL THERMS)

PRESENT RATES			PROPOSED RATES		
CUSTOMER CHARGE	\$15.00		CUSTOMER CHARGE	\$100.00	
ENERGY CHARGE	\$0.22115	PER THERM	ENERGY CHARGE	\$0.19843	PER THERM

	GAS COST	\$0.39642	PER THERM
THERM USAGE INCREMENT		500	THERMS
AVERAGE USAGE PER CUSTOMER		2,874	THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	\$15.00	\$100.00	\$100.00	566.67%	566.67%
500	\$125.58	\$323.79	\$199.21	\$397.42	58.64%	22.74%
1,000	\$236.15	\$632.57	\$298.43	\$694.85	26.37%	9.85%
1,500	\$346.73	\$941.36	\$397.64	\$992.27	14.69%	5.41%
2,000	\$457.30	\$1,250.14	\$496.86	\$1,289.70	8.85%	3.16%
2,500	\$567.88	\$1,558.93	\$596.07	\$1,587.12	4.97%	1.81%
3,000	\$678.45	\$1,867.71	\$695.29	\$1,884.55	2.48%	0.90%
3,500	\$789.03	\$2,176.50	\$794.50	\$2,181.97	0.69%	0.25%
4,000	\$899.60	\$2,485.28	\$893.72	\$2,479.40	-0.65%	-0.24%
4,500	\$1,010.18	\$2,794.07	\$992.93	\$2,776.82	-1.71%	-0.62%
5,000	\$1,120.75	\$3,102.85	\$1,092.14	\$3,074.24	-2.55%	-0.92%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: TS-5 (TRANSPORTATION SERVICE 25,001-50,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$15.00	CUSTOMER CHARGE	\$125.00
ENERGY CHARGE	\$0.22115 PER THERM	ENERGY CHARGE	\$0.19843 PER THERM

GAS COST	\$0.39842 PER THERM
THERM USAGE INCREMENT	500 THERMS
AVERAGE USAGE PER CUSTOMER	2,874 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$15.00	N/A	\$125.00	N/A	733.33%	N/A
500	\$125.58	N/A	\$224.21	N/A	78.55%	N/A
1,000	\$236.15	N/A	\$323.43	N/A	38.96%	N/A
1,500	\$348.73	N/A	\$422.64	N/A	21.90%	N/A
2,000	\$457.30	N/A	\$521.86	N/A	14.12%	N/A
2,500	\$567.88	N/A	\$621.07	N/A	9.37%	N/A
3,000	\$678.45	N/A	\$720.29	N/A	6.17%	N/A
3,500	\$789.03	N/A	\$819.50	N/A	3.86%	N/A
4,000	\$899.60	N/A	\$918.72	N/A	2.12%	N/A
4,500	\$1,010.18	N/A	\$1,017.93	N/A	0.77%	N/A
5,000	\$1,120.75	N/A	\$1,117.14	N/A	-0.32%	N/A

* AT PRESENT THE COMPANY DOES NOT OFFER TRANSPORTATION SERVICE TO ITS EXISTING COMMERCIAL SALES SERVICE CUSTOMER CLASS.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL LARGE VOLUME SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-8 (GENERAL SALES SERVICE 50,001-100,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$175.00
ENERGY CHARGE	\$0.17287 PER THERM	ENERGY CHARGE	\$0.18328 PER THERM

THERM USAGE	PRESENT MONTHLY BILL		PROPOSED MONTHLY BILL		PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
	W/O FUEL	WITH FUEL	W/O FUEL	WITH FUEL		
0	\$20.00	\$20.00	\$175.00	\$175.00	775.00%	775.00%
1,000	\$192.87	\$589.29	\$338.26	\$734.68	75.38%	24.67%
2,000	\$365.74	\$1,156.58	\$501.52	\$1,294.36	37.12%	11.72%
3,000	\$538.61	\$1,727.87	\$664.76	\$1,854.04	23.43%	7.30%
4,000	\$711.48	\$2,297.16	\$828.04	\$2,413.72	16.38%	5.07%
5,000	\$884.35	\$2,866.45	\$991.30	\$2,973.40	12.09%	3.73%
6,000	\$1,057.22	\$3,435.74	\$1,154.56	\$3,533.08	9.21%	2.83%
7,000	\$1,230.09	\$4,005.03	\$1,317.82	\$4,092.76	7.13%	2.19%
8,000	\$1,402.96	\$4,574.32	\$1,481.08	\$4,652.44	5.57%	1.71%
9,000	\$1,575.83	\$5,143.81	\$1,644.34	\$5,212.12	4.35%	1.33%
10,000	\$1,748.70	\$5,712.90	\$1,807.60	\$5,771.80	3.37%	1.03%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT COMMERCIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: COMMERCIAL LARGE VOLUME SALES SERVICE
 PROPOSED RATE SCHEDULE: TS-6 (TRANSPORTATION SERVICE 50,001-100,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$20.00	CUSTOMER CHARGE	\$200.00
ENERGY CHARGE	\$0.17287 PER THERM	ENERGY CHARGE	\$0.16326 PER THERM

GAS COST \$0.39642 PER THERM
 THERM USAGE INCREMENT 1,000 THERMS
 AVERAGE USAGE PER CUSTOMER 5.454 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$20.00	N/A	\$200.00	N/A	900.00%	N/A
1,000	\$192.87	N/A	\$363.26	N/A	88.34%	N/A
2,000	\$365.74	N/A	\$526.52	N/A	43.96%	N/A
3,000	\$538.61	N/A	\$689.78	N/A	28.07%	N/A
4,000	\$711.48	N/A	\$853.04	N/A	19.90%	N/A
5,000	\$884.35	N/A	\$1,016.30	N/A	14.92%	N/A
6,000	\$1,057.22	N/A	\$1,179.56	N/A	11.57%	N/A
7,000	\$1,230.09	N/A	\$1,342.82	N/A	9.16%	N/A
8,000	\$1,402.96	N/A	\$1,506.08	N/A	7.35%	N/A
9,000	\$1,575.83	N/A	\$1,669.34	N/A	5.93%	N/A
10,000	\$1,748.70	N/A	\$1,832.60	N/A	4.80%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INDUSTRIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-7 (GENERAL SALES SERVICE 100,001-500,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$40.00	CUSTOMER CHARGE	\$250.00
ENERGY CHARGE	\$0.07889 PER THERM	ENERGY CHARGE	\$0.10627 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	5,000 THERMS
AVERAGE USAGE PER CUSTOMER	12,819 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$40.00	\$40.00	\$250.00	\$250.00	525.00%	525.00%
5,000	\$434.45	\$2,416.55	\$781.35	\$2,783.45	79.85%	14.36%
10,000	\$828.90	\$4,793.10	\$1,312.70	\$5,276.90	58.37%	10.09%
15,000	\$1,223.35	\$7,169.65	\$1,844.05	\$7,790.35	50.74%	8.86%
20,000	\$1,617.80	\$9,546.20	\$2,375.40	\$10,303.80	46.83%	7.94%
25,000	\$2,012.25	\$11,922.75	\$2,906.75	\$12,817.25	44.45%	7.50%
30,000	\$2,406.70	\$14,299.30	\$3,438.10	\$15,330.70	42.86%	7.21%
35,000	\$2,801.15	\$16,675.85	\$3,969.45	\$17,844.15	41.71%	7.01%
40,000	\$3,195.60	\$19,052.40	\$4,500.80	\$20,357.60	40.84%	6.85%
45,000	\$3,590.05	\$21,428.95	\$5,032.15	\$22,871.05	40.17%	6.73%
50,000	\$3,984.50	\$23,805.50	\$5,563.50	\$25,384.50	39.63%	6.63%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INDUSTRIAL INTRRUPTIBLE SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-7 (GENERAL SALES SERVICE 100,001-500,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$350.00	CUSTOMER CHARGE	\$250.00
ENERGY CHARGE	\$0.05312 PER THERM	ENERGY CHARGE	\$0.10627 PER THERM

GAS COST \$0.39642 PER THERM
 THERM USAGE INCREMENT 5,000 THERMS
 AVERAGE USAGE PER CUSTOMER 0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$350.00	\$350.00	\$250.00	\$250.00	-28.57%	-28.57%
5,000	\$615.60	\$2,597.70	\$781.35	\$2,763.45	26.92%	6.38%
10,000	\$881.20	\$4,845.40	\$1,312.69	\$5,276.89	48.97%	8.91%
15,000	\$1,146.80	\$7,093.10	\$1,844.04	\$7,790.34	60.80%	9.83%
20,000	\$1,412.40	\$9,340.80	\$2,375.38	\$10,303.78	68.18%	10.31%
25,000	\$1,678.00	\$11,588.50	\$2,906.73	\$12,817.23	73.23%	10.80%
30,000	\$1,943.60	\$13,836.20	\$3,438.08	\$15,330.68	76.89%	10.80%
35,000	\$2,209.20	\$16,083.90	\$3,969.42	\$17,844.12	79.68%	10.94%
40,000	\$2,474.80	\$18,331.60	\$4,500.77	\$20,357.57	81.86%	11.05%
45,000	\$2,740.40	\$20,579.30	\$5,032.12	\$22,871.02	83.83%	11.14%
50,000	\$3,006.00	\$22,827.00	\$5,563.48	\$25,384.48	85.08%	11.20%

* THE COMPANY PROPOSES TO CONTINUE OFFERING A CONTRACT SALES SERVICE FLEXIBLE RATE FOR CUSTOMERS WITH ALTERNATE FUEL CAPABILITIES, CURRENTLY CLASSED AS INTERRUPTIBLE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT FIRM TRANSPORTATION SERVICE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: FIRM TRANSPORTATION SERVICE
 PROPOSED RATE SCHEDULE: TS-7 (TRANSPORTATION SERVICE 100,001-500,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$40.00	CUSTOMER CHARGE	\$300.00
ENERGY CHARGE	\$0.07889 PER THERM	ENERGY CHARGE	\$0.10627 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	5,000 THERMS
AVERAGE USAGE PER CUSTOMER	20,237 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$40.00	N/A	\$300.00	N/A	650.00%	N/A
5,000	\$434.45	N/A	\$831.35	N/A	91.36%	N/A
10,000	\$828.90	N/A	\$1,362.70	N/A	64.40%	N/A
15,000	\$1,223.35	N/A	\$1,894.05	N/A	54.82%	N/A
20,000	\$1,617.80	N/A	\$2,425.40	N/A	49.92%	N/A
25,000	\$2,012.25	N/A	\$2,956.75	N/A	46.94%	N/A
30,000	\$2,406.70	N/A	\$3,488.10	N/A	44.93%	N/A
35,000	\$2,801.15	N/A	\$4,019.45	N/A	43.49%	N/A
40,000	\$3,195.60	N/A	\$4,550.80	N/A	42.41%	N/A
45,000	\$3,590.05	N/A	\$5,082.15	N/A	41.56%	N/A
50,000	\$3,984.50	N/A	\$5,613.50	N/A	40.88%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INTERRUPTIBLE TRANSPORTATION SERVICE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: CONTRACT TRANSPORTATION SERVICE
 PROPOSED RATE SCHEDULE: TS-7 (TRANSPORTATION SERVICE 100,001-500,000 ANNUAL THERMS)*

	PRESENT RATES		PROPOSED RATES
CUSTOMER CHARGE	\$350.00	CUSTOMER CHARGE	\$300.00
ENERGY CHARGE	\$0.05312 PER THERM	ENERGY CHARGE	\$0.10627 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	5,000 THERMS
AVERAGE USAGE PER CUSTOMER	27,646 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$350.00	N/A	\$300.00	N/A	-14.29%	N/A
5,000	\$615.80	N/A	\$831.35	N/A	35.05%	N/A
10,000	\$881.20	N/A	\$1,362.69	N/A	54.64%	N/A
15,000	\$1,146.80	N/A	\$1,894.04	N/A	65.16%	N/A
20,000	\$1,412.40	N/A	\$2,425.38	N/A	71.72%	N/A
25,000	\$1,678.00	N/A	\$2,956.73	N/A	76.21%	N/A
30,000	\$1,943.80	N/A	\$3,488.08	N/A	79.46%	N/A
35,000	\$2,209.20	N/A	\$4,019.42	N/A	81.94%	N/A
40,000	\$2,474.80	N/A	\$4,550.77	N/A	83.86%	N/A
45,000	\$2,740.40	N/A	\$5,082.12	N/A	85.45%	N/A
50,000	\$3,006.00	N/A	\$5,613.46	N/A	86.74%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.
 * THE COMPANY PROPOSES TO CONTINUE OFFERING A CONTRACT TRANSPORTATION SERVICE FLEXIBLE RATE FOR CUSTOMERS WITH ALTERNATE FUEL CAPABILITIES, CURRENTLY CLASSIFIED AS INTERRUPTIBLE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INDUSTRIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-8 (GENERAL SALES SERVICE 500,001-1,000,000 ANNUAL THERMS)

	<u>PRESENT RATES</u>		<u>PROPOSED RATES</u>
CUSTOMER CHARGE	\$40.00	CUSTOMER CHARGE	\$350.00
ENERGY CHARGE	\$0.07889 PER THERM	ENERGY CHARGE	\$0.09675 PER THERM

GAS COST \$0.39642 PER THERM
 THERM USAGE INCREMENT 10,000 THERMS
 AVERAGE USAGE PER CUSTOMER 0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$40.00	\$40.00	\$350.00	\$350.00	775.00%	775.00%
10,000	\$828.90	\$4,793.10	\$1,317.50	\$5,281.70	58.95%	10.19%
20,000	\$1,617.80	\$9,546.20	\$2,285.00	\$10,213.40	41.24%	6.99%
30,000	\$2,406.70	\$14,299.30	\$3,252.50	\$15,145.10	35.14%	5.91%
40,000	\$3,195.60	\$19,052.40	\$4,220.00	\$20,076.80	32.06%	5.38%
50,000	\$3,984.50	\$23,805.50	\$5,187.51	\$25,008.51	30.19%	5.05%
60,000	\$4,773.40	\$28,558.60	\$6,155.01	\$29,940.21	28.94%	4.84%
70,000	\$5,562.30	\$33,311.70	\$7,122.51	\$34,871.91	28.05%	4.68%
80,000	\$6,351.20	\$38,064.80	\$8,090.01	\$39,803.61	27.38%	4.57%
90,000	\$7,140.10	\$42,817.90	\$9,057.51	\$44,735.31	26.85%	4.48%
100,000	\$7,929.00	\$47,571.00	\$10,025.01	\$49,667.01	26.43%	4.41%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INDUSTRIAL INTERRUPTIBLE SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-8 (GENERAL SALES SERVICE 500,001-1,000,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$350.00	CUSTOMER CHARGE	\$350.00
ENERGY CHARGE	\$0.05312 PER THERM	ENERGY CHARGE	\$0.09675 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	10,000 THERMS
AVERAGE USAGE PER CUSTOMER	52,917 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$350.00	\$350.00	\$350.00	\$350.00	0.00%	0.00%
10,000	\$881.20	\$4,845.40	\$1,317.50	\$5,281.70	49.51%	9.00%
20,000	\$1,412.40	\$9,340.80	\$2,285.00	\$10,213.40	61.78%	9.34%
30,000	\$1,943.60	\$13,836.20	\$3,252.50	\$15,145.10	67.34%	9.46%
40,000	\$2,474.80	\$18,331.60	\$4,220.00	\$20,076.80	70.52%	9.52%
50,000	\$3,006.00	\$22,827.00	\$5,187.51	\$25,008.51	72.57%	9.56%
60,000	\$3,537.20	\$27,322.40	\$6,155.01	\$29,940.21	74.01%	9.58%
70,000	\$4,068.40	\$31,817.80	\$7,122.51	\$34,871.91	75.07%	9.60%
80,000	\$4,599.60	\$36,313.20	\$8,090.01	\$39,803.61	75.89%	9.61%
90,000	\$5,130.80	\$40,808.60	\$9,057.51	\$44,735.31	76.53%	9.62%
100,000	\$5,662.00	\$45,304.00	\$10,025.01	\$49,667.01	77.06%	9.63%

* THE COMPANY PROPOSES TO CONTINUE OFFERING A CONTRACT SALES SERVICE FLEXIBLE RATE FOR CUSTOMERS WITH ALTERNATE FUEL CAPABILITIES, CURRENTLY CLASSED AS INTERRUPTIBLE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT FIRM TRANSPORTATION RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: FIRM TRANSPORTATION SERVICE
 PROPOSED RATE SCHEDULE: TS-8 (TRANSPORTATION SERVICE 500,001-1,000,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$40.00	CUSTOMER CHARGE	\$500.00
ENERGY CHARGE	\$0.07889 PER THERM	ENERGY CHARGE	\$0.09675 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	10,000 THERMS
AVERAGE USAGE PER CUSTOMER	51,532 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$40.00	N/A	\$500.00	N/A	1150.00%	N/A
10,000	\$828.90	N/A	\$1,467.50	N/A	77.04%	N/A
20,000	\$1,617.80	N/A	\$2,435.00	N/A	50.51%	N/A
30,000	\$2,406.70	N/A	\$3,402.50	N/A	41.38%	N/A
40,000	\$3,195.60	N/A	\$4,370.00	N/A	36.75%	N/A
50,000	\$3,984.50	N/A	\$5,337.51	N/A	33.96%	N/A
60,000	\$4,773.40	N/A	\$6,305.01	N/A	32.09%	N/A
70,000	\$5,562.30	N/A	\$7,272.51	N/A	30.75%	N/A
80,000	\$6,351.20	N/A	\$8,240.01	N/A	29.74%	N/A
90,000	\$7,140.10	N/A	\$9,207.51	N/A	28.95%	N/A
100,000	\$7,929.00	N/A	\$10,175.01	N/A	28.33%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INTERRUPTIBLE TRANSPORTATION SERVICE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: CONTRACT TRANSPORTATION SERVICE
 PROPOSED RATE SCHEDULE: TS-8 (TRANSPORTATION SERVICE 500,001-1,000,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$350.00	CUSTOMER CHARGE	\$500.00
ENERGY CHARGE	\$0.05312 PER THERM	ENERGY CHARGE	\$0.09675 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	10,000 THERMS
AVERAGE USAGE PER CUSTOMER	0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$350.00	N/A	\$500.00	N/A	42.86%	N/A
10,000	\$881.20	N/A	\$1,467.50	N/A	86.53%	N/A
20,000	\$1,412.40	N/A	\$2,435.00	N/A	72.40%	N/A
30,000	\$1,943.60	N/A	\$3,402.50	N/A	75.06%	N/A
40,000	\$2,474.80	N/A	\$4,370.00	N/A	76.58%	N/A
50,000	\$3,006.00	N/A	\$5,337.51	N/A	77.56%	N/A
60,000	\$3,537.20	N/A	\$6,305.01	N/A	78.25%	N/A
70,000	\$4,068.40	N/A	\$7,272.51	N/A	78.76%	N/A
80,000	\$4,599.60	N/A	\$8,240.01	N/A	79.15%	N/A
90,000	\$5,130.80	N/A	\$9,207.51	N/A	79.46%	N/A
100,000	\$5,662.00	N/A	\$10,175.01	N/A	79.71%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.
 * THE COMPANY PROPOSES TO CONTINUE OFFERING A CONTRACT TRANSPORTATION SERVICE FLEXIBLE RATE FOR CUSTOMERS WITH ALTERNATE FUEL CAPABILITIES, CURRENTLY CLASSIFIED AS INTERRUPTIBLE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL SALES SERVICE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INDUSTRIAL SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-9 (GENERAL SALES SERVICE >1,000,000 ANNUAL THERMS)

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$40.00	CUSTOMER CHARGE	\$500.00
ENERGY CHARGE	\$0.07889 PER THERM	ENERGY CHARGE	\$0.08287 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	50,000 THERMS
AVERAGE USAGE PER CUSTOMER	0 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$40.00	\$40.00	\$500.00	\$500.00	1150.00%	1150.00%
50,000	\$3,984.50	\$23,805.50	\$4,643.54	\$24,464.54	18.54%	2.77%
100,000	\$7,929.00	\$47,571.00	\$8,787.07	\$46,429.07	10.82%	1.80%
150,000	\$11,873.50	\$71,338.50	\$12,930.61	\$72,393.61	8.90%	1.48%
200,000	\$15,818.00	\$95,102.00	\$17,074.15	\$96,356.15	7.94%	1.32%
250,000	\$19,762.50	\$116,867.50	\$21,217.69	\$120,322.69	7.36%	1.22%
300,000	\$23,707.00	\$142,633.00	\$25,361.22	\$144,287.22	6.98%	1.16%
350,000	\$27,651.50	\$168,398.50	\$29,504.76	\$168,251.78	6.70%	1.11%
400,000	\$31,596.00	\$190,164.00	\$33,648.30	\$192,216.30	6.50%	1.08%
450,000	\$35,540.50	\$213,929.50	\$37,791.83	\$216,180.83	6.33%	1.05%
500,000	\$39,485.00	\$237,695.00	\$41,935.37	\$240,145.37	6.21%	1.03%

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INDUSTRIAL INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: INDUSTRIAL INTERRUPTIBLE SALES SERVICE
 PROPOSED RATE SCHEDULE: GS-9 (GENERAL SALES SERVICE > 1,000,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$350.00	CUSTOMER CHARGE	\$500.00
ENERGY CHARGE	\$0.05312 PER THERM	ENERGY CHARGE	\$0.08287 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	50,000 THERMS
AVERAGE USAGE PER CUSTOMER	150,556 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$350.00	\$350.00	\$500.00	\$500.00	42.86%	42.86%
50,000	\$3,006.00	\$22,827.00	\$4,643.50	\$24,464.50	54.47%	7.17%
100,000	\$5,662.00	\$45,304.00	\$8,787.00	\$48,429.00	55.19%	6.90%
150,000	\$8,316.00	\$67,781.00	\$12,930.50	\$72,393.50	55.45%	6.61%
200,000	\$10,974.00	\$90,258.00	\$17,074.00	\$96,358.00	55.59%	6.76%
250,000	\$13,630.00	\$112,735.00	\$21,217.50	\$120,322.50	55.67%	6.73%
300,000	\$16,286.00	\$135,212.00	\$25,361.00	\$144,287.00	55.72%	6.71%
350,000	\$18,942.00	\$157,689.00	\$29,504.50	\$168,251.50	55.76%	6.70%
400,000	\$21,598.00	\$180,166.00	\$33,648.00	\$192,216.00	55.79%	6.69%
450,000	\$24,254.00	\$202,643.00	\$37,791.50	\$216,180.50	55.82%	6.68%
500,000	\$26,910.00	\$225,120.00	\$41,935.00	\$240,145.00	55.83%	6.67%

* THE COMPANY PROPOSES TO CONTINUE OFFERING A CONTRACT SALES SERVICE FLEXIBLE RATE FOR CUSTOMERS WITH ALTERNATE FUEL CAPABILITIES, CURRENTLY CLASSED AS INTERRUPTIBLE.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT FIRM TRANSPORTATION RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: FIRM TRANSPORTATION SERVICE
 PROPOSED RATE SCHEDULE: TS-9 (TRANSPORTATION SERVICE > 1,000,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$40.00	CUSTOMER CHARGE	\$700.00
ENERGY CHARGE	\$0.07889 PER THERM	ENERGY CHARGE	\$0.08287 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	145,827 THERMS
AVERAGE USAGE PER CUSTOMER	50,000 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$40.00	N/A	\$700.00	N/A	1650.00%	N/A
50,000	\$3,964.50	N/A	\$4,843.54	N/A	21.56%	N/A
100,000	\$7,929.00	N/A	\$8,987.07	N/A	13.34%	N/A
150,000	\$11,873.50	N/A	\$13,130.61	N/A	10.59%	N/A
200,000	\$15,818.00	N/A	\$17,274.15	N/A	9.21%	N/A
250,000	\$19,762.50	N/A	\$21,417.69	N/A	8.38%	N/A
300,000	\$23,707.00	N/A	\$25,561.22	N/A	7.82%	N/A
350,000	\$27,651.50	N/A	\$29,704.76	N/A	7.43%	N/A
400,000	\$31,596.00	N/A	\$33,848.30	N/A	7.13%	N/A
450,000	\$35,540.50	N/A	\$37,991.83	N/A	6.90%	N/A
500,000	\$39,485.00	N/A	\$42,135.37	N/A	6.71%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE MONTHLY BILL COMPARISONS UNDER PRESENT
 AND PROPOSED RATES FOR THE PRESENT INTERRUPTIBLE RATE CLASS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PRESENT RATE SCHEDULE: CONTRACT TRANSPORTATION SERVICE
 PROPOSED RATE SCHEDULE: TS-9 (TRANSPORTATION SERVICE > 1,000,000 ANNUAL THERMS)*

PRESENT RATES		PROPOSED RATES	
CUSTOMER CHARGE	\$350.00	CUSTOMER CHARGE	\$700.00
ENERGY CHARGE	\$0.05312 PER THERM	ENERGY CHARGE	\$0.08287 PER THERM

GAS COST	\$0.39642 PER THERM
THERM USAGE INCREMENT	50,000 THERMS
AVERAGE USAGE PER CUSTOMER	145,213 THERMS/MONTH

THERM USAGE	PRESENT MONTHLY BILL W/O FUEL	PRESENT MONTHLY BILL WITH FUEL	PROPOSED MONTHLY BILL W/O FUEL	PROPOSED MONTHLY BILL WITH FUEL	PERCENT INCREASE W/O FUEL	PERCENT INCREASE WITH FUEL
0	\$350.00	N/A	\$700.00	N/A	100.00%	N/A
50,000	\$3,006.00	N/A	\$4,643.50	N/A	61.13%	N/A
100,000	\$5,662.00	N/A	\$8,987.00	N/A	58.72%	N/A
150,000	\$8,318.00	N/A	\$13,130.50	N/A	57.86%	N/A
200,000	\$10,974.00	N/A	\$17,274.00	N/A	57.41%	N/A
250,000	\$13,630.00	N/A	\$21,417.50	N/A	57.13%	N/A
300,000	\$16,286.00	N/A	\$25,561.00	N/A	56.95%	N/A
350,000	\$18,942.00	N/A	\$29,704.50	N/A	56.82%	N/A
400,000	\$21,598.00	N/A	\$33,848.00	N/A	56.72%	N/A
450,000	\$24,254.00	N/A	\$37,991.50	N/A	56.64%	N/A
500,000	\$26,910.00	N/A	\$42,135.00	N/A	56.58%	N/A

* AT PRESENT THE COMPANY'S ELIGIBILITY THRESHOLD FOR COMMERCIAL/INDUSTRIAL TRANSPORTATION SERVICE IS 200,000 THERMS PER YEAR.
 * THE COMPANY PROPOSES TO CONTINUE OFFERING A CONTRACT TRANSPORTATION SERVICE FLEXIBLE RATE FOR CUSTOMERS WITH ALTERNATE FUEL CAPABILITIES, CURRENTLY CLASSIFIED AS INTERRUPTIBLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (PLANT)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 PRIOR YEARS: 12/31/96 - 12/31/98
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

LINE NO.	ACCT. NO.	PLANT	HISTORIC BASE YEAR ENDED 12/31/99					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/01 **
			12/31/95 *	12/31/96 *	12/31/97 *	12/31/98 *	12/31/99 *		
1	382	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	301-303	INTANGIBLE PLANT:	\$1,040,088	\$1,040,088	\$1,040,088	\$1,040,088	\$1,040,088	\$1,040,088	\$1,040,088
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$13,433	\$28,464	\$36,819	\$36,835	\$36,020	\$36,020	\$28,635
4	375	STRUCTURES AND IMPROVEMENTS	\$203,213	\$203,213	\$229,035	\$229,035	\$232,093	\$232,093	\$251,056
5	376	MAINS	\$11,439,506	\$11,882,320	\$12,306,109	\$13,163,972	\$13,594,174	\$13,594,174	\$17,353,136
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS & REG. STA. EQUIP.-GEN.	\$372,281	\$453,424	\$507,047	\$541,331	\$550,755	\$550,755	\$686,287
8	379	MEAS & REG. STA. EQUIP.-CG	\$678,656	\$718,785	\$744,801	\$974,704	\$1,082,140	\$1,082,140	\$1,377,857
9	380	SERVICES	\$2,240,616	\$2,385,848	\$2,563,131	\$2,780,603	\$2,879,199	\$2,879,199	\$3,820,586
10	381-382	METERS	\$1,334,375	\$1,435,135	\$1,528,528	\$1,608,005	\$1,651,197	\$1,651,197	\$2,343,529
11	383-384	HOUSE REGULATORS	\$485,798	\$564,813	\$623,055	\$686,684	\$702,889	\$702,889	\$870,213
12	385	INDUSTRIAL MEAS.®. EQUIP.	\$1,058,340	\$1,086,563	\$1,214,250	\$1,241,617	\$1,247,154	\$1,247,154	\$1,443,927
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	387	OTHER EQUIPMENT	\$182,147	\$171,007	\$183,412	\$212,721	\$232,290	\$232,290	\$328,073
15		TOTAL DISTR. PLANT	<u>\$16,004,255</u>	<u>\$16,729,351</u>	<u>\$18,933,896</u>	<u>\$21,475,508</u>	<u>\$23,247,779</u>	<u>\$23,247,779</u>	<u>\$29,543,156</u>
16		GENERAL PLANT:	\$1,573,933	\$1,739,188	\$1,796,235	\$1,987,514	\$2,041,838	\$1,930,810	\$2,305,298
17		PROPERTY HELD FOR FUTURE USE:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		PLANT ACQUISITIONS:	\$787,421	\$787,421	\$787,421	\$787,421	\$775,528	(\$0)	\$0
19		CWIP:	\$127,878	\$495,552	\$62,883	\$138,903	\$627,893	\$627,893	\$0
20		PRODUCTION PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		GAS PLANT PURCHASED OR SOLD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL PLANT	<u>\$21,533,553</u>	<u>\$22,791,580</u>	<u>\$23,623,593</u>	<u>\$25,409,414</u>	<u>\$28,992,839</u>	<u>\$28,108,282</u>	<u>\$31,848,455</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF RATE BASE. (ACCUMULATED DEPRECIATION)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 PRIOR YEARS: 12/31/95 - 12/31/98
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

LINE NO.	ACCT. NO.	ACCUMULATED DEPRECIATION	HISTORIC BASE YEAR ENDED 12/31/99					PROJECTED TEST YEAR ENDED 12/31/01	
			12/31/95	12/31/96	12/31/97	12/31/98	12/31/99		COMPANY ADJUSTED **
1	382	LOCAL STORAGE PLANT:	(\$64,161)	(\$395,656)	(\$435,209)	(\$501,667)	(\$504,191)	(\$504,191)	(\$522,578)
2	301-303	INTANGIBLE PLANT:	(\$25,834)	(\$127,216)	(\$228,604)	(\$329,989)	(\$380,682)	(\$380,682)	(\$583,452)
		DISTRIBUTION PLANT:							
3	374	LAND AND LAND RIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	375	STRUCTURES AND IMPROVEMENTS	(\$5,595)	(\$24,284)	(\$30,864)	(\$37,735)	(\$41,211)	(\$41,211)	(\$55,545)
5	376	MAINS	(\$3,143,604)	(\$3,521,120)	(\$3,887,905)	(\$4,264,653)	(\$4,474,429)	(\$4,474,429)	(\$5,489,349)
6	377	COMPRESSOR STA. EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	378	MEAS. & REG. STA. EQUIP.-GEN.	(\$44,035)	(\$47,494)	(\$57,342)	(\$75,922)	(\$82,129)	(\$82,129)	(\$123,456)
8	379	MEAS. & REG. STA. EQUIP.-CG	(\$115,021)	(\$113,514)	(\$141,345)	(\$170,843)	(\$189,302)	(\$189,302)	(\$276,494)
9	380	SERVICES	(\$406,783)	(\$404,102)	(\$456,391)	(\$641,476)	(\$693,852)	(\$693,852)	(\$1,030,630)
10	381-382	METERS	(\$378,305)	(\$417,315)	(\$463,318)	(\$520,088)	(\$543,382)	(\$543,382)	(\$696,785)
11	383-384	HOUSE REGULATORS	(\$110,725)	(\$135,513)	(\$155,140)	(\$178,003)	(\$190,078)	(\$190,078)	(\$245,938)
12	385	INDUSTRIAL MEAS. & REG. EQUIP.	(\$153,297)	(\$173,320)	(\$203,465)	(\$196,001)	(\$220,877)	(\$220,877)	(\$327,375)
13	386	PROPERTY ON CUSTOMER PREMISES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	387	OTHER EQUIPMENT	(\$42,813)	(\$34,091)	(\$39,281)	(\$72,155)	(\$90,848)	(\$90,848)	(\$190,140)
15		TOTAL DISTR. PLANT	<u>(\$4,412,958)</u>	<u>(\$4,870,723)</u>	<u>(\$5,415,048)</u>	<u>(\$6,158,679)</u>	<u>(\$6,526,108)</u>	<u>(\$6,526,108)</u>	<u>(\$8,435,695)</u>
16		GENERAL PLANT:	(\$525,348)	(\$669,536)	(\$766,728)	(\$728,934)	(\$766,091)	(\$716,555)	(\$1,070,457)
17		RWIP:	\$1,598	\$184	\$73	\$0	\$0	\$0	\$0
18		AMORT. ACQ. ADJUSTMENT	(\$518,835)	(\$571,896)	(\$626,758)	(\$681,818)	(\$690,020)	\$0	\$0
19		AMORT. OTHER UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		PRODUCTION PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CUST. ADV. FOR CONSTRUCTION	\$0	\$0	\$0	\$0	(\$198,399)	(\$198,399)	(\$267,628)
22		TOTAL ACCUMULATED DEPRECIATION	<u>(\$5,543,359)</u>	<u>(\$6,834,649)</u>	<u>(\$7,472,272)</u>	<u>(\$8,399,487)</u>	<u>(\$9,085,491)</u>	<u>(\$8,323,935)</u>	<u>(\$10,880,010)</u>
23		NET PLANT (Plant less Accum. Dep.)	\$15,990,194	\$16,158,931	\$16,161,321	\$17,009,927	\$17,927,348	\$17,782,347	\$20,986,445
24		Plus: WORKING CAPITAL	(\$6,990,067)	(\$6,295,526)	(\$5,956,447)	(\$5,793,472)	(\$6,591,010)	\$498,227	\$353,258
25		Equals: TOTAL RATE BASE	<u>\$9,000,127</u>	<u>\$9,863,405</u>	<u>\$10,494,874</u>	<u>\$11,216,455</u>	<u>\$11,336,338</u>	<u>\$18,280,574</u>	<u>\$21,321,701</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES. (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 PRIOR YEARS: 12/31/95 - 12/31/98
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/99					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/01
			12/31/95	12/31/96	12/31/97	12/31/98	12/31/99		
1	740-848	LOCAL STORAGE PLANT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		DISTRIBUTION PLANT:							
2	870	SUPERVISION & ENGINEERING	\$237,944	\$297,807	\$237,045	\$172,517	\$150,517	\$150,517	\$164,351
3	871	DISTRIBUTION LOAD DISPATCHING	\$85,501	\$87,553	\$86,148	\$91,880	\$85,898	\$85,898	\$138,403
4	872	COMPRESSOR STATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	873	COMPRESSOR STA FUEL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	874	MAINS & SERVICES	\$165,170	\$183,783	\$182,920	\$188,848	\$198,108	\$198,108	\$219,299
7	875	MEAS & REG. - GENERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	876	MEAS & REG. - INDUSTRIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	877	MEAS & REG. - CITY GATE	\$9,728	\$28,873	\$13,236	\$29,898	\$22,383	\$22,383	\$8,482
10	878	METER & HOUS REG. EXPENSE	\$204,300	\$208,338	\$227,885	\$286,588	\$294,719	\$294,719	\$324,879
11	879	CUSTOMER INSTALLATIONS	\$83,550	\$87,377	\$204,573	\$243,425	\$172,268	\$11,132	\$12,564
12	880	OTHER EXPENSE	\$51,550	\$57,807	\$54,089	\$74,199	\$78,282	\$78,282	\$84,118
13	881	RENTS	\$18,417	\$9,430	\$12,435	\$12,132	\$30,448	\$30,448	\$31,990
14	885	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	886	STRUCTURES & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	887	MAINS	\$103,093	\$135,880	\$108,672	\$118,149	\$98,330	\$97,856	\$108,798
17	888	COMPRESSOR STA. EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	889	MEAS & REG. - GENERAL	\$13,395	\$18,202	\$18,587	\$15,154	\$12,217	\$12,217	\$13,755
19	890	MEAS & REG. - INDUSTRIAL	\$81,208	\$83,083	\$72,382	\$64,598	\$56,213	\$56,213	\$45,218
20	891	MEAS & REG. - GATE STATION	\$24,978	\$17,957	\$22,308	\$12,510	\$20,388	\$20,388	\$22,720
21	892	SERVICES	\$52,430	\$31,030	\$35,042	\$29,824	\$32,484	\$32,484	\$36,274
22	893	METERS & HOUSE REGULATORS	\$51,277	\$59,312	\$86,389	\$29,054	\$89,264	\$89,264	\$79,834
23	894	OTHER EQUIPMENT	\$24,307	\$17,950	\$17,131	\$15,828	\$18,298	\$18,298	\$20,752
24		TOTAL DISTRIBUTION EXPENSES	<u>\$1,208,843</u>	<u>\$1,287,982</u>	<u>\$1,347,043</u>	<u>\$1,332,371</u>	<u>\$1,539,771</u>	<u>\$1,176,183</u>	<u>\$1,311,505</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES, (OPERATION AND MAINTENANCE)

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 PRIOR YEARS: 12/31/95 - 12/31/98
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

LINE NO	ACCT. NO.	OPERATION AND MAINTENANCE	HISTORIC BASE YEAR ENDED 12/31/99					PROJECTED TEST YEAR ENDED 12/31/01	
			12/31/95	12/31/96	12/31/97	12/31/98	12/31/99		COMPANY ADJUSTED **
CUSTOMER ACCOUNTS									
1	901	SUPERVISION	\$99,258	\$82,074	\$71,554	\$78,228	\$85,227	\$85,227	\$82,933
2	902	METER READING EXPENSE	\$53,429	\$77,163	\$72,577	\$71,297	\$90,591	\$90,591	\$103,723
3	903	CUST. RECORDS & COLLECTIONS	\$342,296	\$305,798	\$345,574	\$338,643	\$344,215	\$344,215	\$428,899
4	904	UNCOLLECTIBLE ACCOUNTS	\$27,258	\$31,529	\$56,010	\$31,832	\$25,250	\$25,250	\$29,247
5	905	MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		TOTAL CUSTOMER ACCOUNTS	<u>\$522,236</u>	<u>\$497,434</u>	<u>\$545,715</u>	<u>\$520,000</u>	<u>\$545,282</u>	<u>\$545,282</u>	<u>\$654,802</u>
7	907-910	CUSTOMER SERV & INFO. EXP.	\$7,554	\$12,952	\$9,994	\$13,180	\$27,877	\$0	\$5,000
8	911-916	SALES EXPENSE	\$245,878	\$211,648	\$237,770	\$290,235	\$358,488	\$348,547	\$437,747
9	932	MAINT. OF GEN PLANT	\$31,941	\$24,917	\$20,187	\$20,912	\$22,104	\$22,104	\$25,550
10	920-931	ADMINISTRATION AND GENERAL	\$1,483,374	\$1,525,345	\$1,578,034	\$1,316,071	\$1,820,492	\$1,741,330	\$2,182,971
11		TOTAL OPER. & MAINT. EXPENSE	<u>\$3,497,826</u>	<u>\$3,560,257</u>	<u>\$3,738,743</u>	<u>\$3,482,748</u>	<u>\$4,314,015</u>	<u>\$3,835,427</u>	<u>\$4,817,575</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING DERIVATION OF EXPENSES AND COST OF SERVICE.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 PROJECTED TEST YEAR: 12/31/01
 PRIOR YEARS: 12/31/95 - 12/31/98
 WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	EXPENSES AND COST OF SERVICE	HISTORIC BASE YEAR ENDED 12/31/99					COMPANY ADJUSTED **	PROJECTED TEST YEAR ENDED 12/31/01 **
		12/31/95 *	12/31/96 *	12/31/97 *	12/31/98 *	12/31/99 *		
1	DEPRECIATION EXPENSE	\$692,508	\$719,860	\$759,222	\$655,761	\$932,182	\$898,231	\$1,201,074
2	AMORT. OF OTHER GAS PLANT	\$121,882	\$118,441	\$72,237	\$72,237	\$72,237	\$72,237	\$71,812
3	AMORT. OF CIS	\$4,178	\$100,262	\$100,262	\$100,262	\$100,262	\$100,262	\$100,262
4	AMORT. OF ACQUISITION ADJ.	\$39,988	\$33,981	\$33,981	\$33,981	\$33,981	\$29,207	\$0
5	AMORT. OF LEASE IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL DEPREC. & AMORT. EXPENSE	<u>\$858,353</u>	<u>\$972,525</u>	<u>\$965,682</u>	<u>\$1,062,221</u>	<u>\$1,138,652</u>	<u>\$1,099,937</u>	<u>\$1,373,148</u>
7	TAXES OTHER THAN INCOME							
7	REVENUE RELATED	\$507,342	\$798,808	\$792,883	\$688,208	\$982,314	\$982,314	\$895,429
8	OTHER	\$481,121	\$503,661	\$506,753	\$528,225	\$496,301	\$494,789	\$459,789
9	TOTAL TAXES OTHER THAN INCOME	<u>\$988,464</u>	<u>\$1,302,269</u>	<u>\$1,299,636</u>	<u>\$1,194,433</u>	<u>\$1,157,615</u>	<u>\$1,157,103</u>	<u>\$1,155,218</u>
10	RETURN (REQUIRED N.O.I.)	\$1,381,438	\$1,350,314	\$1,181,561	\$1,240,603	\$1,157,828	\$1,041,681	\$1,895,499
11	INCOME TAXES	\$538,647	\$572,130	\$422,988	\$484,345	\$375,598	\$271,571	\$478,198
12	TOTAL COST TO SERVE	<u>\$7,244,728</u>	<u>\$7,757,515</u>	<u>\$7,808,588</u>	<u>\$7,474,350</u>	<u>\$8,143,708</u>	<u>\$7,406,699</u>	<u>\$9,517,638</u>

* Based on Year-ended Balances.
 ** Based on 13 Month Average.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

RATE CLASSES

Line No.	DESCRIPTION	GS - 1 0 - 300 Therms Annually	TS - 1 0 - 300 Therms Annually	GS - 2 301 - 3000 Therms Annually	TS - 2 301 - 3000 Therms Annually	GS - 3 3001 - 10,000 Therms Annually	TS - 3 3001 - 10,000 Therms Annually	GS - 4 10,001 - 25,000 Therms Annually	TS - 4 10,001 - 25,000 Therms Annually
1	SERVICE LINE: PIPE AND PIPING	\$ 300.00	\$ 300.00	\$ 400.00	\$ 400.00	\$ 637.50	\$ 637.50	\$ 900.00	\$ 900.00
2	METER: METER COST	\$ 40.00	\$ 40.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 105.00	\$ 825.71	\$ 825.71
	METER & REGULATOR SET	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 200.00	\$ 200.00	\$ 1,018.75	\$ 1,018.75
3	REGULATOR: REGULATOR COST	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 29.00	\$ 29.00	\$ 482.00	\$ 482.00
4	TOTAL	<u>\$ 513.00</u>	<u>\$ 513.00</u>	<u>\$ 678.00</u>	<u>\$ 678.00</u>	<u>\$ 971.50</u>	<u>\$ 971.50</u>	<u>\$ 3,226.48</u>	<u>\$ 3,226.46</u>
5	INDEX (1)	1.00	1.00	1.32	1.32	1.89	1.89	8.29	8.29

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE GS -1 CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/96
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

RATE CLASSES

Line No.	DESCRIPTION	GS - 5 25,001 - 50,000 Therms Annually	TS - 5 25,001 - 50,000 Therms Annually	GS - 6 50,001 - 100,000 Therms Annually	TS - 6 50,001 - 100,000 Therms Annually	GS - 7 100,001 - 500,000 Therms Annually	TS - 7 100,001 - 500,000 Therms Annually	GS - 8 500,001 - 1,000,000 Therms Annually	TS - 8 500,001 - 1,000,000 Therms Annually
1	SERVICE LINE: PIPE AND PIPING	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 4,825.00	\$ 4,825.00	\$ 4,825.00	\$ 4,825.00
2	METER: METER COST	\$ 1,702.50	\$ 1,702.50	\$ 2,633.00	\$ 2,633.00	\$ 2,619.00	\$ 2,619.00	\$ 2,779.00	\$ 2,779.00
	METER & REGULATOR SET	\$ 3,877.00	\$ 3,877.00	\$ 9,963.00	\$ 9,963.00	\$ 16,741.00	\$ 16,741.00	\$ 18,776.00	\$ 18,776.00
3	REGULATOR: REGULATOR COST	\$ 632.00	\$ 632.00	\$ 2,016.00	\$ 2,016.00	\$ 3,211.00	\$ 3,211.00	\$ 7,261.00	\$ 7,261.00
4	TOTAL	<u>\$ 7,311.50</u>	<u>\$ 7,311.50</u>	<u>\$ 15,712.00</u>	<u>\$ 15,712.00</u>	<u>\$ 27,396.00</u>	<u>\$ 27,396.00</u>	<u>\$ 33,641.00</u>	<u>\$ 33,641.00</u>
5	INDEX (1)	14.25	14.25	30.63	30.63	53.40	53.40	65.58	65.58

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE GS - 1 CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE AVERAGE COST OF METER SET AND SERVICE BY RATE CLASS

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

RATE CLASSES

Line No.	DESCRIPTION	GS - 9 Over 1,000,000 Therms Annually	TS - 9 Over 1,000,000 Therms Annually	Special Contract
1	SERVICE LINE: PIPE AND PIPING	\$ 13,500.00	\$ 13,500.00	
2	METER: METER COST	\$ 14,994.00	\$ 14,994.00	
	METER & REGULATOR SET	\$ 23,470.00	\$ 23,470.00	\$ 530,720.00
3	REGULATOR: REGULATOR COST	\$ 15,769.00	\$ 15,769.00	
4	TOTAL	<u>\$ 67,733.00</u>	<u>\$ 67,733.00</u>	<u>\$ 530,720.00</u>
5	INDEX (1)	132.03	132.03	1,034.54

(1) TOTAL AVERAGE COST BY CLASS COMPARED TO THE GS -1 CLASS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: TO PROVIDE A SCHEDULE SHOWING THE
DERIVATION OF DEDICATED FACILITIES.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: HOUSEHOLDER

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

Line No.	DESCRIPTION:	NAME OF RATE CLASS IN WHICH DEDICATED FACILITIES EXIST
1	SYSTEM MILES OF MAIN:	The Company has no rate class in which dedicated facilities exist other than Special Contract customers.
2	MILES OF MAIN DEDICATED TO CLASS:	Facility costs dedicated or specifically allocated to Special Contract customers are included in the Company's Cost of Service analysis as filed in MFR Schedule H.
3	NET COST OF MAIN DEDICATED TO CLASS:	
4	OTHER NET DISTRIBUTION PLANT RELATED TO CLASS:	
5	DISTRIBUTION O & M EXPENSES RELATED TO CLASS:	
6	PERCENTAGE OF MILES OF DEDICATED MAIN TO SYSTEM MILES OF MAIN:	

SCHEDULE E-9

COST STUDY - TARIFF SHEETS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE COPIES OF PROPOSED TARIFF SHEETS
IN LEGISLATIVE FORMAT.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

See attached tariff sheets in proposed original format.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
INDEX

F

INTERIM RATE RELIEF SCHEDULES

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	UTILITY PLANT	AVERAGE PER BOOKS	ADJUSTMENT	ADJUSTED AVERAGE
1	PLANT IN SERVICE	\$25,394,961	(23,702)	25,371,259
2	COMMON PLANT ALLOCATED	\$0	0	0
3	ACQUISITION ADJUSTMENT	\$670,185	(546,776)	123,409
4	PROPERTY HELD FOR FUTURE USE	\$0	0	0
5	CONSTRUCTION WORK IN PROGRESS	\$927,693	0	927,693
8	TOTAL PLANT	\$26,992,839	(570,478)	26,422,361
	<u>DEDUCTIONS</u>			
7	ACCUM. DEPR. - UTILITY PLANT	(\$8,258,828)	12,485	(8,246,343)
8	ACCUM. AMORT.-ORG.	(\$20,446)	0	(20,446)
9	ACCUM. AMORT.-PCNG	(\$123,009)	0	(123,009)
10	ACCUM. AMORT.-OLD APP. ACQ. ADJ.	(\$5,543)	0	(5,543)
11	ACCUM. AMORT.-UNAPP. ACQ ADJ.	(\$461,266)	461,266	0
12	TOTAL DEDUCTIONS	(\$8,869,092)	473,751	(8,395,341)
13	PLANT NET	\$18,123,747	(96,727)	18,027,020
	<u>ALLOWANCE FOR WORKING CAPITAL</u>			
14	BALANCE SHEET METHOD	(\$6,591,010)	7,078,688	487,678
15	TOTAL RATE BASE	\$11,532,737	6,981,961	18,514,698
16	NET OPERATING INCOME	\$1,157,828	(197,378)	960,450
17	RATE OF RETURN	10.04%		5.19%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
ASSETS						
1	CASH	\$197,649	\$0	\$0	\$0	\$197,649
2	PETTY CASH	\$648	\$0	\$0	\$0	\$648
3	WORKING FUNDS	\$0	\$0	\$0	\$0	\$0
4	TEMP. CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0
5	ACCTS REC - AREA EXP. PROGRAM	\$470,142	\$0	\$0	(\$470,142)	\$0
8	CUST ACCTS REC-GAS	\$1,500,809	\$0	\$0	\$0	\$1,500,809
7	ACCTS REC -SERVICE	\$148,470	(\$93,388)	\$0	\$0	\$55,082
8	ACCUM PROV UNCOLLECT ACCTS-GAS	(\$31,801)	\$0	\$0	\$0	(\$31,801)
9	ACCUM PROV UNCOLLECT ACCTS-OTHER	\$0	\$0	\$0	\$0	\$0
10	RECEIVABLE ASSOC COMPANIES	(\$5,052,965)	\$0	\$5,052,965	\$0	\$0
11	UNBILLED REVENUE	\$157,444	\$0	\$0	\$0	\$157,444
12	PLANT & OPER MAT & SUPPLIES	\$363,160	\$0	\$0	\$0	\$363,160
13	MERCHANDISE	\$0	\$0	\$0	\$0	\$0
14	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0
15	PREPAYMENTS	\$88,757	\$0	\$0	\$0	\$88,757
18	INVESTMENT IN SUBSIDIARY	\$0	\$0	\$0	\$0	\$0
17	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0
18	OTHER INVESTMENTS	\$0	\$0	\$0	\$0	\$0
19	MISC CURRENT ASSETS	\$0	\$0	\$0	\$0	\$0
20	TOTAL CURRENT ASSETS	<u>(\$2,157,467)</u>	<u>(\$93,388)</u>	<u>\$5,052,965</u>	<u>(\$470,142)</u>	<u>\$2,331,948</u>
DEFERRED DEBITS						
21	UNAMORT DD&E	\$0	\$0	\$0	\$0	\$0
22	CONSERVATION	\$83,886	\$0	\$0	(\$83,886)	\$0
23	CLEARING ACCTS	(\$7,429)	\$0	\$0	\$0	(\$7,429)
24	MISC. DEFERRED DEBITS	\$120,404	\$0	\$0	(\$120,404)	\$0
25	UNAMORT RATE CASE	\$0	\$0	\$0	\$0	\$0
26	UNRECOVERED GAS COST	(\$10,549)	\$0	\$0	\$0	(\$10,549)
27	ACCTS. RECEIVABLE - UNBILLED REVENUE	\$0	\$0	\$0	\$0	\$0
28	TOTAL DEFERRED DEBITS	<u>\$186,312</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$204,290)</u>	<u>(\$17,978)</u>
29	TOTAL CURRENT AND DEFERRED DEBITS	<u>(\$1,971,175)</u>	<u>(\$93,388)</u>	<u>\$5,052,965</u>	<u>(\$674,432)</u>	<u>\$2,313,970</u>

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-1, F-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL ALLOWANCE FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

COMPANY ADJUSTMENTS

LINE NO.	DESCRIPTION	AVERAGE PER BOOKS	NON-UTILITY	CAPITAL STRUCTURE	OTHER	AVERAGE ADJUSTED
	<u>LIABILITIES</u>					
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$840,214	\$0	\$0	\$0	\$840,214
3	CUSTOMER DEPOSITS - REFUNDS	\$1,231	\$0	(\$1,231)	\$0	\$0
4	CUSTOMER DEPOSITS	\$627,767	\$0	(\$627,767)	\$0	\$0
5	TAXES ACCRUED-GENERAL	\$229,355	\$0	\$0	\$0	\$229,355
6	TAXES ACCRUED-INCOME	\$52,429	\$0	\$0	\$0	\$52,429
7	INTEREST ACCRUED	\$16,758	\$0	\$0	\$99,611	\$116,369
8	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0
9	TAX COLLECTIONS PAYABLE	\$81,039	\$0	\$0	\$0	\$81,039
10	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0
11	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0
12	MISC CURRENT LIABILITIES	\$608,808	\$0	(\$46,880)	(\$478,598)	\$83,330
13						
14	TOTAL CURRENT LIABILITIES	\$2,457,601	\$0	(\$675,876)	(\$378,987)	\$1,402,736
	<u>DEFERRED CREDITS & OPERATING RESERVES</u>					
15	ACCUMULATED DEFERRED INC.TAX	\$1,370,750	\$0	(\$1,370,750)	\$0	\$0
16	DEFERRED INVESTMENT TAX CREDIT	\$346,024	\$0	(\$346,024)	\$0	\$0
17	HEALTH INSURANCE RESERVE	\$0	\$0	\$0	\$44,290	\$44,290
18	SELF INSURANCE RESERVE	\$0	\$0	\$0	\$130,205	\$130,205
19	CUSTOMER ADVANCES FOR CONSTRUCTION	\$196,399	\$0	\$0	(\$196,399)	\$0
20	PENSIONS & BENEFITS RESERVE	\$249,061	\$0	\$0	\$0	\$249,061
21	TOTAL DEFERRED LIABILITIES	\$2,182,234	\$0	(\$1,716,774)	(\$21,904)	\$423,556
22	TOTAL LIABILITIES	\$4,819,835	\$0	(\$2,392,652)	(\$400,891)	\$1,826,292
23						
24	WORKING CAPITAL ALLOWANCE	(\$6,591,010)	(\$93,388)	\$7,445,617	(\$273,541)	\$487,678

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>UTILITY PLANT</u>						
1	ACQUISITION ADJUSTMENT	(\$546,776)	\$0	(\$546,776)	(\$72,132)	To remove unapproved acquisition adjustment - Per last rate case.
2	2ND STORY OFFICE BLDG	(\$23,702)	\$0	(\$23,702)	(\$3,127)	To remove cost of 2nd Story of Office - Per last rate case.
3	TOTAL	(\$570,478)	\$0	(\$570,478)	(\$75,259)	
<u>ACCUM. DEPR. - UTILITY PLANT</u>						
4	ACQUISITION ADJUSTMENT	\$461,266	\$0	\$461,266	\$60,851	To remove unapproved acquisition adjustment - Per last rate case.
5	2ND STORY OFFICE BLDG.	\$7,407	\$0	\$7,407	\$977	To remove cost of 2nd Story of Office - Per last rate case.
6	FRANCHISE & CONSENT	\$5,076	\$0	\$5,078	\$670	To remove per last rate case.
7	TOTAL	\$473,751	\$0	\$473,751	\$62,498	
8	ADJUSTED NET PLANT	(\$96,727)	\$0	(\$96,727)	(\$137,757)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>ASSETS</u>						
1	RECEIVABLE ASSOCIATED COMPANIES	\$5,052,965	\$0	\$5,052,965	\$668,598	To eliminate Accounts Receivable Associated Company
2	ACCOUNTS RECEIVABLE SERVICE	(\$83,388)	(\$83,388)	\$0	(\$12,320)	To eliminate % disallowed
3	ACCOUNTS RECEIVABLE - MISC. AREA EXPANSION PROGRAM	(\$470,142)	\$0	(\$470,142)	(\$62,022)	To eliminate AEP from working capital
4	MISC. DEFERRED DEBITS	(\$120,404)	\$0	(\$120,404)	(\$15,884)	To remove Misc. Deferred Debit from Working Capital
5	CONSERVATION	(\$83,886)	\$0	(\$83,886)	(\$11,066)	To eliminate unrecovered conservation expenses
8		\$0	\$0	\$0	\$0	
7		\$0	\$0	\$0	\$0	
8		\$0	\$0	\$0	\$0	
9		\$0	\$0	\$0	\$0	
10		\$0	\$0	\$0	\$0	
11	TOTAL ADJUSTMENT TO ASSETS	<u>\$4,285,145</u>	<u>(\$83,388)</u>	<u>\$4,378,533</u>	<u>\$565,306</u>	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENTS TO THE 13-MONTH AVERAGE RATE BASE FOR INTERIM RATE RELIEF. CALCULATE THE REVENUE IMPACT OF EACH ADJUSTMENT, ASSUMING THE REQUESTED RATE OF RETURN AND EXPANSION FACTOR REMAIN CONSTANT.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJ. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) IN REVENUE REQUIREMENT	REASON FOR ADJUSTMENT
<u>WORKING CAPITAL</u>						
<u>LIABILITIES</u>						
1	CUSTOMER DEPOSITS - REFUNDS	(\$1,231)	\$0	(\$1,231)	(\$162)	To eliminate Customer Deposits
2	CUSTOMER DEPOSITS	(\$627,767)	\$0	(\$627,767)	(\$82,818)	To eliminate Customer Deposits
3	INTEREST ACCRUED	\$99,611	\$0	\$99,611	\$13,141	To adjust Accrued Interest from Parent
4	INACTIVE DEPOSITS	(\$525,478)	\$0	(\$525,478)	(\$69,322)	To eliminate Customer Deposits
5	CUSTOMER ADVANCES FOR CONSTRUCT	(\$196,399)	\$0	(\$196,399)	(\$25,909)	To eliminate Aid To Construction
6	ACCUMULATED DEFERRED INCOME TAXE	(\$1,370,750)	\$0	(\$1,370,750)	(\$180,832)	To eliminate Accumulated Deferred Taxes
7	DEFERRED INVESTMENT TAX CREDITS	(\$346,024)	\$0	(\$346,024)	(\$45,648)	To eliminate Deferred IT Credit
8	HEALTH INSURANCE RESERVE	\$44,290	\$0	\$44,290	\$5,843	To adjust Health Insurance Reserve
9	SELF INSURANCE RESERVE	\$130,205	\$0	\$130,205	\$17,177	To adjust Self Insurance Reserve
10		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
11	TOTAL ADJS. TO LIABILITIES	<u>(\$2,793,543)</u>	<u>\$0</u>	<u>(\$2,793,543)</u>	<u>(\$368,530)</u>	
12	TOTAL WORKING CAPITAL ADJUSTMENTS	<u>\$7,078,688</u>	<u>(\$93,368)</u>	<u>\$7,172,076</u>	<u>\$933,836</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR AND ANY ADJUSTMENTS MADE TO THE HISTORIC BASE YEAR FOR INTERIM PURPOSES.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

NET OPERATING INCOME - HISTORIC BASE YEAR ENDED 12/31/99

LINE NO.	DESCRIPTION	(1) TOTAL COMPANY PER BOOKS	(2) ADJUSTMENTS	(3) COMPANY ADJUSTED	(4) REVENUE ADJUSTMENT	(5) N.O.I. REQUIREMENT
<u>OPERATING REVENUE:</u>						
1	OPERATING REVENUES	\$17,293,932	(\$738,010)	\$16,555,922	\$0	\$16,555,922
<u>OPERATING EXPENSES:</u>						
2	O & M GAS EXPENSE	\$9,150,224	\$0	\$9,150,224	\$0	\$9,150,224
3	OPERATION & MAINTENANCE	\$4,314,014	(\$396,264)	\$3,917,750	\$0	\$3,917,750
4	DEPRECIATION	\$1,138,653	(\$34,978)	\$1,103,675	\$0	\$1,103,675
5	AMORTIZATIONS	\$0	\$0	\$0	\$0	\$0
<u>TAXES OTHER THAN INCOME TAXES</u>						
6	REVENUE RELATED	\$1,157,615	(\$512)	\$1,157,103	\$0	\$1,157,103
7	OTHER	\$0	\$0	\$0	\$0	\$0
<u>INCOME TAXES</u>						
8	-FEDERAL	\$375,598	(\$108,878)	\$266,720	\$0	\$266,720
9	-STATE	\$0	\$0	\$0	\$0	\$0
<u>DEFERRED INCOME TAXES - NET:</u>						
10	-FEDERAL	\$0	\$0	\$0	\$0	\$0
11	-STATE	\$0	\$0	\$0	\$0	\$0
12	INVESTMENT TAX CREDIT	\$0	\$0	\$0	\$0	\$0
13	TOTAL OPERATING EXPENSES	\$16,136,104	(\$540,632)	\$15,595,472	\$0	\$15,595,472
14	OPERATING INCOME	\$1,157,828	(\$197,378)	\$960,450	\$0	\$960,450

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	INCREASE (DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>						
1	UNREGULATED REVENUES	\$738,010	\$738,010	\$0	\$780,835	To eliminate unregulated revenues.
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
2	TOTAL REVENUE ADJUSTMENTS	\$738,010	\$738,010	\$0	\$780,835	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>						
3	UNREGULATED EXPENSES	(\$381,289)	(\$381,289)	\$0	(\$372,442)	To eliminate unregulated expenses
4	OTHER EXPENSES	(\$34,995)	\$0	(\$34,995)	(\$36,077)	To eliminate expenses per last rate case
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
5	TOTAL O & M ADJUSTMENTS	(\$396,284)	(\$381,289)	(\$34,995)	(\$408,520)	
<u>DEPRECIATION EXPENSE</u>						
6	ACQUISITION ADJUSTMENT	(\$33,961)	\$0	(\$33,961)	(\$35,011)	To eliminate expenses per last rate case
7	AMORTIZATION OF ORG. EXP.	(\$593)	\$0	(\$593)	(\$611)	To eliminate expenses per last rate case
8	AMORTIZATION OF LEASEHOLD IMPR.	(\$424)	\$0	(\$424)	(\$437)	To eliminate expenses per last rate case
		\$0	\$0	\$0	\$0	
9	TOTAL DEPRECIATION EXPENSE ADJS	(\$34,978)	\$0	(\$34,978)	(\$36,060)	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS TO N.O.I. AND THE REVENUE REQUIREMENT EFFECT ON EACH.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJUST. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY AMOUNT	REGULATED AMOUNT	(DECREASE) REV REQUIREMENT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>						
10	PROPERTY TAX	(\$512)	\$0	(\$512)	(\$528)	To eliminate expenses per last rate case
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
11	TOTAL TAXES OTHER THAN INCOME ADJS	(\$512)	\$0	(\$512)	(\$528)	
<u>FEDERAL INCOME TAXES</u>						
12	INTEREST SYNCHRONIZATION	\$6,366	\$0	\$6,366	\$6,563	Interest synchronization adjustment
13	ACQUISITION ADJUSTMENT	\$12,780	\$0	\$12,780	\$13,175	Eliminate Flex Revenue Tax adjustment
14	UNREGULATED REVENUES	(\$141,768)	\$0	(\$141,768)	(\$146,153)	Eliminate tax effect from unregulated expense adjustment
15	2ND STORY OFFICE BLDG.	\$416	\$0	\$416	\$429	Tax effect on O & M adjustments
16	AMORTIZATION OF ORG. COSTS	\$160	\$0	\$160	\$165	Tax effect on O & M adjustments
17	OTHER	\$13,168	\$0	\$13,168	\$13,575	Tax effect on O & M adjustments
18	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	(\$108,878)	\$0	(\$108,878)	(\$112,245)	
<u>STATE INCOME TAXES</u>						
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
19	TOTAL STATE INCOME TAX ADJUSTMENTS	\$0	\$0	\$0	\$0	
<u>DEFERRED INCOME TAXES</u>						
		\$0	\$0	\$0	\$0	
		\$0	\$0	\$0	\$0	
20	TOTAL DEFERRED TAX ADJUSTMENTS	\$0	\$0	\$0	\$0	
21	TOTAL ALL ADJUSTMENTS	\$197,376	\$376,741	(\$179,363)	\$203,482	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: F-4

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR FOR THE INTERIM TEST PERIOD.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	%
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	2.5000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	97.0000%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.3350%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	91.6650%
9	FEDERAL INCOME TAX RATE	35.0000%
10	FEDERAL INCOME TAX (8 X 9)	32.0828%
11	REVENUE EXPANSION FACTOR (8)-(10)	59.5822%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6784

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING THE INTERIM RATE RELIEF
REVENUE DEFICIENCY.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	AMOUNT
1	ADJUSTED RATE BASE	18,514,698
2	REQUESTED RATE OF RETURN	7.86%
3	N.O.I. REQUIREMENTS	\$1,455,255
4	LESS: ADJUSTED N.O.I.	\$ 960,540
5	N.O.I. DEFICIENCY	\$ 494,715
6	EXPANSION FACTOR	1.6784
7	REVENUE DEFICIENCY	\$ 830,330

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING 13-MONTH AVERAGE
COST OF CAPITAL FOR INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			RATIO	COST RATE	WEIGHTED COST	
		PER BOOKS	SPECIFIC	PRO RATA				
1	LONG TERM DEBT	\$0	\$5,432,487	\$0	\$5,432,487	29.34%	7.78%	2.28%
2	SHORT TERM DEBT	\$0	\$1,805,478	\$0	\$1,805,478	9.75%	5.58%	0.54%
3	CUSTOMER DEPOSITS	\$627,767	\$0	\$0	\$627,767	3.39%	8.48%	0.29%
4	COMMON EQUITY	\$11,532,736	(\$2,766,674)	\$0	\$8,766,062	47.35%	10.00%	4.73%
5	DEFERRED INCOME TAXES	\$1,370,750	\$119,250	\$0	\$1,490,000	8.05%	0.00%	0.00%
8	FLEX RATE LIABILITY	\$0	\$48,880	\$0	\$48,880	0.25%	6.30%	0.02%
7	DEFERRED INC. TAXES-109	(\$119,250)	\$0	\$0	(\$119,250)	-0.64%	0.00%	0.00%
8	REG. ASSET/LIAB. 109	\$119,250	\$0	\$0	\$119,250	0.64%	0.00%	0.00%
9	TAX CREDITS - ZERO COST	\$346,024	\$0	\$0	\$346,024	1.87%	0.00%	0.00%
10	TOTAL	\$13,877,277	\$4,637,421	\$0	\$18,514,698	100.00%		7.86%

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: RECONCILE THE TOTAL CAPITAL STRUCTURE WITH THE JURISDICTIONAL 13-MONTH AVERAGE AVERAGE RATE BASE FOR THE CORRESPONDING TIME PERIOD USED FOR INTERIM PURPOSES. SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT THE RATE BASE.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

SHOW ALL BALANCE SHEET ACCOUNTS AND INDIVIDUAL ADJUSTMENTS NECESSARY TO CONSTRUCT THE RATE BASE.

DOCKET NO.: 000108-GU

LINE NO.	TOTAL COMPANY CAPITAL STRUCTURE	AMOUNT	RECONCILING ITEMS	ADJUSTMENTS		RECONCILED CAPITAL STRUCTURE
				SPECIFIC	PRO RATA	
1	LONG TERM DEBT	\$0	SEE SCHEDULE F-8	\$5,432,487	\$0	\$5,432,487
2	SHORT TERM DEBT	\$0	SEE SCHEDULE F-8	\$1,805,478	\$0	\$1,805,478
3	CUSTOMER DEPOSITS	\$627,767	SEE SCHEDULE F-8	\$0	\$0	\$627,767
4	COMMON EQUITY	\$11,532,736	SEE SCHEDULE F-8	(\$2,766,674)	\$0	\$8,766,062
5	DEFERRED INCOME TAXES	\$1,370,750	SEE SCHEDULE F-8	\$119,250	\$0	\$1,490,000
8	FLEX RATE LIABILITY	\$0	SEE SCHEDULE F-8	\$46,880	\$0	\$46,880
7	DEFERRED INC. TAXES-109	(\$119,250)	SEE SCHEDULE F-8	\$0		(\$119,250)
8	REG. ASSET/LIAB. 109	\$119,250	SEE SCHEDULE F-8	\$0	\$0	\$119,250
9	TAX CREDITS - ZERO COST	\$346,024	SEE SCHEDULE F-8	\$0	\$0	\$346,024
10	TOTAL	<u>\$13,877,277</u>		<u>\$4,637,421</u>	<u>\$0</u>	<u>\$18,514,698</u>

SUPPORTING SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE ALLOCATION OF INTERIM RATE RELIEF.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

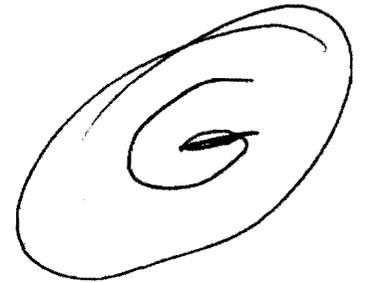
YEAR ENDED 12/31/99

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
LINE NO.	RATE SCHEDULE	BILLS	THERM SALES	CUSTOMER CHARGE	ENERGY CHARGE	TOTAL (4+5)	DOLLAR INCREASE	% INCREASE	INCREASE CENTS PER THERM
1	RESIDENTIAL	104,937	2,109,072	\$734,559	\$989,260	\$1,723,819	\$224,266	13.01%	\$0.1063
2	COMMERCIAL	9,598	4,576,505	143,970	1,012,094	1,156,064	150,403	13.01%	0.0329
3	COMMERCIAL LARGE VOLUME	296	1,577,734	5,920	348,916	354,836	46,164	13.01%	0.0293
4	INDUSTRIAL	272	6,074,056	10,860	1,343,277	1,354,157	176,174	13.01%	0.0290
5	INDUSTRIAL INTERRUPTIBLE	138	9,770,948	48,300	465,913	514,213	66,898	13.01%	0.0078
6	LARGE VOL CONTRACT TRANSP	25	N/A	N/A	N/A	N/A	N/A	N/A	0.0000
7	INTERRUPTIBLE TRANSP	22	4,280,196	0	227,364	227,364	29,580	13.01%	0.0069
8	FIRM TRANSP	251	13,333,150	0	1,051,852	1,051,852	136,845	13.01%	0.0103
9	SPECIAL CONTRACT TRANSP	35	N/A	N/A	N/A	N/A	N/A	N/A	0.0000
10	TOTAL	115,574	40,721,659	\$943,629	\$5,438,677	\$6,382,306	\$830,330	13.01%	\$0.0204

SUPPORTING SCHEDULES: F-7

RECAP SCHEDULES:

FLORIDA DIVISION OF CHESAPEAKE UTILITIES
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FLORIDA DIVISION OF CHESAPEAKE UTILITIES
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE RATE BASE FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR PLUS ONE, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR + 1	PROJECTED		PROJECTED TEST YEAR AS ADJUSTED
		12/31/99 (PER BOOKS)	COMPANY ADJUSTMENT	ADJUSTED AVERAGE YEAR	12/31/00 AVERAGE YEAR	TEST YEAR UNADJUSTED AVERAGE YR.	PROJECTED TEST YEAR ADJUSTMENTS	
<u>UTILITY PLANT</u>								
1	PLANT IN SERVICE	\$25,289,616	(\$23,702)	\$25,265,914	\$28,589,098	\$31,980,292	(\$23,702)	\$31,956,590
2	CONSTRUCTION WORK IN PROGRESS	\$927,693	\$0	\$927,693	\$1,822,064	\$1,822,064	(\$1,822,064)	\$0
3	ACQUISITION ADJUSTMENT	\$775,529	(\$775,529)	(\$0)	\$632,831	\$632,831	(\$632,831)	\$0
4	COMMON PLANT ALLOCATED	\$0	(\$87,326)	(\$87,326)	\$0	\$0	(\$108,135)	(\$108,135)
5	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	TOTAL	\$26,992,839	(\$886,557)	\$26,106,282	\$31,043,993	\$34,435,187	(\$2,586,732)	\$31,848,455
<u>DEDUCTIONS</u>								
7	ACCUM PROV-DEPR & AMORT	(\$8,869,092)	\$741,557	(\$8,127,535)	(\$9,934,813)	(\$11,319,815)	\$707,632	(\$10,612,182)
8	CUSTOMER ADVANCES FOR CONSTRUCTION	(\$196,399)	\$0	(\$196,399)	(\$267,828)	(\$267,828)	\$0	(\$267,828)
9	TOTAL DEDUCTIONS	(\$9,065,491)	\$741,557	(\$8,323,934)	(\$10,202,641)	(\$11,587,643)	\$707,632	(\$10,880,010)
10	PLANT NET	\$17,927,347	(\$145,000)	\$17,782,347	\$20,841,352	\$22,847,544	(\$1,879,100)	\$20,968,445
<u>ALLOWANCE FOR WORKING CAPITAL</u>								
11	BALANCE SHEET METHOD	(\$6,591,010)	\$7,089,237	\$498,227	(\$9,199,574)	(\$10,662,111)	\$11,015,367	\$353,256
12	TOTAL RATE BASE	\$11,336,337	\$6,944,237	\$18,280,574	\$11,641,779	\$12,185,434	\$9,136,267	\$21,321,700
13	NET OPERATING INCOME	\$1,157,828	(\$116,167)	\$1,041,661	\$341,670	\$585,851	\$221,368	\$807,219
14	RATE OF RETURN	10.21%		5.70%		4.81%		3.79%

SUPPORTING SCHEDULES: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21
 G-2 p.22, G-2 p.1-3, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	HB Y + 1	PROJECTED		PROJECTED TEST YEAR AS ADJUSTED
		12/31/99 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/00 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	PROJECTED TEST YEAR ADJUSTMENTS	
1	CASH	\$198,497	\$0	\$198,497	\$242,340	\$255,295	\$0	\$255,295
2	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	WORKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	TEMPORARY CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	ACCOUNTS RECEIVABLE -SERVICE	\$148,470	(\$93,388)	\$55,082	\$195,953	\$148,470	(\$107,396)	\$41,074
7	CUST. ACCTS. REC.-GAS	\$1,500,809	\$0	\$1,500,809	\$1,636,315	\$1,761,880	\$0	\$1,761,880
8	UNBILLED REVENUE	\$157,444	\$0	\$157,444	\$172,947	\$181,632	\$0	\$181,632
9	ACCOUNTS RECEIVABLE -MISC	\$470,142	(\$470,142)	(\$0)	\$472,704	\$470,142	(\$470,142)	\$0
10	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	ACCUM. PROV. UNCOLLECT. ACCTS.	(\$31,801)	\$0	(\$31,801)	(\$34,212)	(\$36,763)	\$0	(\$36,763)
12	RECEIVABLE ASSOC. COMPANIES	(\$5,052,965)	\$5,052,965	(\$0)	(\$7,477,538)	(\$8,705,661)	\$8,705,661	\$0
13	PLANT & OPER. MATERIAL & SUPPL.	\$363,160	\$0	\$363,160	\$359,116	\$363,160	\$0	\$363,160
14	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	PREPAYMENTS	\$88,757	\$0	\$88,757	\$12,337	\$0	\$0	\$0
17	MISC DEFERRED DEBITS	\$120,404	(\$120,404)	\$0	\$117,912	\$120,404	(\$120,404)	\$0
18	CONSERVATION	\$83,886	(\$83,886)	\$0	\$8,168	\$0	\$0	\$0
19	CLEARING ACCOUNTS	(\$7,429)	\$0	(\$7,429)	\$4,380	\$0	\$0	\$0
20	OTHER CWIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNAMORTIZED RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNRECOVERED GAS COST	(\$10,549)	\$10,549	\$0	(\$3,934)	\$0	\$0	\$0
23	TOTAL ASSETS	(\$1,971,175)	\$4,295,694	\$2,324,519	(\$4,293,509)	(\$5,441,440)	\$8,007,718	\$2,566,278

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE WORKING CAPITAL FOR THE HISTORIC BASE YEAR, THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

LINE NO.	DESCRIPTION	BASE YEAR		BASE YEAR	BASE YR. + 1	PROJECTED	PROJECTED	PROJECTED
		1999 (PER BOOKS)	COMPANY ADJUSTMENTS	ADJUSTED AVERAGE YEAR	12/31/00 AVERAGE YEAR	TEST YEAR UNADJUSTED AVG. YEAR	TEST YEAR ADJUSTMENTS	TEST YEAR AS ADJUSTED
1	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	ACCOUNTS PAYABLE	\$840,214	\$0	\$840,214	\$969,501	\$1,108,514	\$0	\$1,108,514
3	ACCTS. PAYABLE - ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CUSTOMER DEPOSITS-REFUNDS	\$1,231	(\$1,231)	\$0	\$0	\$0	\$0	\$0
5	CUSTOMER DEPOSITS	\$627,767	(\$627,767)	\$0	\$688,437	\$789,257	(\$789,257)	\$0
6	TAXES ACCRUED-GENERAL	\$229,355	\$0	\$229,355	\$254,089	\$291,842	\$0	\$291,842
7	TAXES ACCRUED-INCOME	\$52,429	\$0	\$52,429	\$71,192	\$81,368	\$0	\$81,368
8	INTEREST ACCRUED	\$16,758	\$99,611	\$116,369	\$16,757	\$16,757	\$99,611	\$116,368
9	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAX COLLECTIONS PAYABLE	\$81,039	\$0	\$81,039	\$89,193	\$102,194	\$0	\$102,194
11	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	MISC. CURRENT LIABILITIES	\$608,808	(\$525,478)	\$83,330	\$620,710	\$620,710	(\$525,478)	\$95,232
14	CUSTOMER ADVANCES FOR CONSTRUCTION	\$196,399	(\$196,399)	\$0	\$267,828	\$267,828	(\$267,828)	\$0
15	ACCUMULATED DEFERRED INCOME TAXES	\$1,370,750	(\$1,370,750)	\$0	\$1,352,960	\$1,392,213	(\$1,392,213)	\$0
16	DEFERRED INVESTMENT TAX CREDITS	\$346,024	(\$346,024)	\$0	\$326,501	\$306,978	(\$306,978)	\$0
17	HEALTH INSURANCE RESERVE	\$0	\$44,290	\$44,290	\$0	\$0	\$44,290	\$44,290
18	SELF INSURANCE RESERVE	\$0	\$130,205	\$130,205	\$0	\$0	\$130,205	\$130,205
19	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	PENSIONS & BENEFITS RESERVE	\$249,061	\$0	\$249,061	\$248,897	\$243,010	\$0	\$243,010
21	TOTAL LIABILITIES	\$4,619,835	(\$2,793,543)	\$1,826,292	\$4,906,064	\$5,220,671	(\$3,007,648)	\$2,213,023
22	WORKING CAPITAL	(\$6,591,010)	\$7,089,237	\$498,227	(\$9,199,574)	(\$10,662,111)	\$11,015,367	\$353,256

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: LIST AND EXPLAIN ALL PROPOSED ADJUSTMENT TO THE 13-MONTH RATE BASE

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

PROJECTED TEST YEAR: 12/31/01

WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

AD. NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	NON-UTILITY	REGULATED	REASON FOR ADJUSTMENT
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate CWIP	(\$1,822,064)	\$0	(\$1,822,064)	Per Commission Policy
2	Eliminate acquisition adjustment	(\$632,831)	\$0	(\$632,831)	To remove Acquisition Adjustment.
3	Eliminate 2nd Story Office Bldg.	(\$23,702)	\$0	(\$23,702)	To remove 2nd Story Office Bldg.
4	Eliminate Common Plant	(\$108,135)	(\$108,135)	\$0	To remove Common Plant.
5	TOTAL	(\$2,586,732)	(\$108,135)	(\$2,478,597)	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
6	Eliminate Acquisition Adj.	\$632,831	\$0	\$632,831	To remove the reserve associated to the Acquisition Adjustment.
7	Eliminate 2nd Story Office	\$8,593	\$0	\$8,593	To remove the reserve associated to the 2nd Story Office Bldg.
8	Eliminate Franchise/Consent	\$5,926	\$0	\$5,926	To remove reserve associated with Franchise & Consent.
9	Eliminate Reserve Common Plant	\$60,282	\$60,282	\$0	To remove reserve associated with Common Plant.
10	TOTAL	\$707,632	\$60,282	\$847,350	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
11	(SEE SCHEDULE G-1 PAGES 2-3 FOR DETAIL)	\$11,015,367	\$0	\$11,015,367	
12	TOTAL RATE BASE ADJUSTMENTS	\$9,136,267	(\$47,853)	\$9,184,120	

1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12,
G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ASSETS	BEG. BALANCE	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$26,482,696	\$28,751,811	\$27,062,438	\$27,322,306	\$27,700,425	\$28,193,269	\$26,875,321	\$28,977,185	\$29,398,148	\$29,887,382	\$30,316,354	\$30,355,143	\$30,536,000	\$28,589,098	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$1,822,084	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	RATE BASE
5	GROSS UTILITY PLANT	\$28,937,591	\$29,208,506	\$29,517,333	\$29,777,201	\$30,155,320	\$30,848,164	\$31,130,218	\$31,432,080	\$31,853,041	\$32,342,277	\$32,771,249	\$32,810,038	\$32,990,895	\$31,043,993	
6	ACCUM. PROVISION FOR DEPR.	(\$9,286,282)	(\$9,389,445)	(\$9,493,922)	(\$9,599,533)	(\$9,706,312)	(\$9,814,763)	(\$9,925,098)	(\$10,038,797)	(\$10,149,671)	(\$10,264,000)	(\$10,379,787)	(\$10,496,407)	(\$10,610,578)	(\$9,934,813)	RATE BASE
7	NET PLANT	\$19,651,329	\$19,817,061	\$20,023,411	\$20,177,669	\$20,449,008	\$20,833,401	\$21,205,121	\$21,395,283	\$21,703,370	\$22,078,276	\$22,391,462	\$22,313,631	\$22,380,319	\$21,109,180	
8	INVESTMENT IN SUBSIDIARY CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	TOTAL PROPERTY & INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	CASH	\$482,271	\$459,235	\$32,533	\$175,111	\$432,015	\$220,908	(\$31,456)	\$46,152	(\$188,069)	\$425,042	\$208,515	\$399,672	\$508,498	\$242,340	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS RECEIVABLE -SERVICE	\$765,744	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$195,953	WORKING CAP.
18	CUST. ACCTS. REC.-GAS	\$1,894,683	\$1,392,870	\$1,996,185	\$1,875,139	\$1,772,752	\$1,593,253	\$1,888,170	\$1,507,842	\$1,199,788	\$1,459,933	\$1,225,206	\$1,742,970	\$1,923,528	\$1,636,315	WORKING CAP.
19	UNBILLED REVENUE	\$196,361	\$199,498	\$199,498	\$207,844	\$207,844	\$207,844	\$149,810	\$149,610	\$149,610	\$121,531	\$121,531	\$121,531	\$215,997	\$172,947	WORKING CAP.
20	ACCOUNTS RECEIVABLE -MISC	\$503,448	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$472,704	WORKING CAP.
21	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	ACCUM. PROV. UNCOLLECT. ACCT:	(\$33,950)	(\$29,529)	(\$42,319)	(\$39,753)	(\$37,582)	(\$33,777)	(\$35,789)	(\$31,982)	(\$25,435)	(\$30,951)	(\$25,974)	(\$36,951)	(\$40,779)	(\$34,212)	WORKING CAP.
23	RECEIVABLE ASSOC. COMPANIES	(\$6,812,965)	(\$6,338,088)	(\$6,630,137)	(\$6,610,184)	(\$6,987,095)	(\$7,150,929)	(\$7,505,812)	(\$7,680,180)	(\$7,258,072)	(\$8,784,078)	(\$8,105,155)	(\$8,857,578)	(\$8,489,731)	(\$7,477,538)	WORKING CAP.
24	PLANT & OPER.MATERIAL & SUPPL	\$379,394	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$294,357	\$363,160	\$363,160	\$363,160	\$359,118	WORKING CAP.
25	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	PREPAYMENTS	\$160,386	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,337	WORKING CAP.
28	TOTAL CURR. & ACCR. ASSETS	(\$2,484,828)	(\$3,332,223)	(\$3,482,488)	(\$3,410,051)	(\$3,630,294)	(\$4,180,930)	(\$4,753,505)	(\$5,026,966)	(\$5,140,407)	(\$5,895,553)	(\$5,594,105)	(\$5,648,584)	(\$4,900,714)	(\$4,420,035)	
29	UNAMORT. DD&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	CONSERVATION	\$106,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,168	WORKING CAP.
31	MISC DEFERRED DEBITS	\$88,004	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$117,912	WORKING CAP.
32	CLEARING ACCTS	\$56,938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,380	WORKING CAP.
33	OTHER WIP-ENVIRONMENTAL MATTI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNRECOVERED GAS COST	(\$51,144)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,934)	WORKING CAP.
36	TOTAL DEFERRED CHARGES	\$199,979	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$126,525	
37	TOTAL ASSETS	\$17,386,680	\$16,605,243	\$18,681,327	\$18,888,022	\$18,939,118	\$18,772,874	\$16,572,020	\$16,488,721	\$18,683,367	\$16,303,127	\$18,917,762	\$16,785,451	\$17,600,008	\$18,815,871	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	ADDITIONAL CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	UNAPPROPRIATED RET. EARN.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	UNDISTRIBUTED SUBS. EARN.	\$11,809,982	\$11,967,974	\$12,006,143	\$12,129,829	\$12,166,108	\$12,121,913	\$12,038,048	\$11,951,184	\$11,852,678	\$11,729,856	\$11,662,702	\$11,627,457	\$11,781,018	\$11,909,807	CAP. STRUCT.
5	TOTAL STOCKHOLDERS EQUITY	\$11,809,982	\$11,967,974	\$12,006,143	\$12,129,829	\$12,166,108	\$12,121,913	\$12,038,048	\$11,951,184	\$11,852,678	\$11,729,856	\$11,662,702	\$11,627,457	\$11,781,018	\$11,909,807	
8	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	TOTAL LONG TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	ACCOUNTS PAYABLE	\$1,667,026	\$915,099	\$835,841	\$667,753	\$840,028	\$611,258	\$608,609	\$606,709	\$806,946	\$865,704	\$1,275,463	\$1,089,527	\$1,833,729	\$969,501	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	CUSTOMER DEPOSITS	\$835,812	\$679,193	\$686,296	\$685,508	\$681,809	\$684,433	\$689,572	\$687,331	\$719,322	\$695,498	\$698,025	\$707,490	\$899,393	\$688,437	CAP. STRUCT.
14	TAXES ACCRUED-GENERAL	\$93,913	\$116,592	\$174,836	\$174,869	\$231,865	\$294,414	\$269,856	\$286,690	\$354,427	\$354,585	\$430,667	\$417,348	\$103,304	\$254,089	WORKING CAP.
15	TAXES ACCRUED-INCOME	\$130,618	\$59,578	\$110,794	\$182,708	\$146,623	\$172,626	\$64,129	\$36,622	\$17,139	(\$86,281)	(\$56,239)	\$3,498	\$143,680	\$71,192	WORKING CAP.
18	INTEREST ACCRUED	(\$4)	\$3,108	\$6,520	\$9,689	\$13,740	\$17,015	\$20,131	\$23,195	\$26,369	\$28,558	\$32,781	\$35,741	(\$4)	\$16,757	WORKING CAP.
17	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TAX COLLECTIONS PAYABLE	\$98,244	\$69,685	\$78,048	\$97,469	\$79,691	\$92,398	\$102,770	\$90,429	\$100,606	\$89,885	\$68,077	\$86,137	\$108,068	\$89,193	WORKING CAP.
19	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	MISC. CURRENT LIABILITIES	\$742,308	\$599,877	\$585,892	\$559,818	\$586,119	\$585,122	\$584,654	\$611,523	\$610,517	\$608,399	\$611,555	\$641,334	\$742,308	\$820,710	WORKING CAP.
22	TOTAL CURR. & ACCRUED LIAB.	\$3,367,917	\$2,443,132	\$2,477,828	\$2,557,511	\$2,579,872	\$2,457,266	\$2,339,722	\$2,342,499	\$2,635,325	\$2,377,349	\$3,058,349	\$2,961,072	\$3,830,478	\$2,709,878	
23	CUSTOMER ADVANCES FOR CONS'	\$287,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	RATE BASE
24	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	ACCUMULATED DEFERRED INC. TA	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,349,940	\$1,389,194	\$1,352,960	CAP. STRUCT.
26	DEF. INVESTMENT TAX CREDIT	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$328,003	\$308,480	\$326,501	CAP. STRUCT.
27	TOTAL DEFERRED CREDITS	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,945,771	\$1,965,502	\$1,947,289	
28	PENSIONS & BENEFITS RESERVE	\$243,010	\$248,366	\$251,586	\$254,811	\$247,367	\$247,924	\$248,481	\$249,268	\$249,595	\$250,152	\$250,940	\$251,151	\$243,010	\$248,897	
29	TOTAL OPERATING RESERVES	\$2,188,781	\$2,194,137	\$2,197,357	\$2,200,582	\$2,193,138	\$2,193,895	\$2,194,252	\$2,195,039	\$2,195,366	\$2,195,923	\$2,196,711	\$2,196,922	\$2,208,512	\$2,196,188	
30	TOTAL CAPITAL. & LIAB.	\$17,366,680	\$16,805,243	\$18,881,327	\$16,888,022	\$18,939,116	\$16,772,875	\$16,572,020	\$18,488,721	\$16,683,367	\$16,303,127	\$16,917,762	\$18,785,451	\$17,800,009	\$16,815,871	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES

DOCKET NO.: 000108-GU

LINE NO.	ASSETS	BEG. BALANCE	JANUARY 2001	FEBRUARY 2001	MARCH 2001	APRIL 2001	MAY 2001	JUNE 2001	JULY 2001	AUGUST 2001	SEPTEMBER 2001	OCTOBER 2001	NOVEMBER 2001	DECEMBER 2001	13 MONTH AVERAGE	REFERENCE
1	GAS PLANT IN SERV.	\$30,536,000	\$30,784,823	\$31,035,648	\$31,286,472	\$31,504,304	\$31,718,753	\$31,948,294	\$32,195,618	\$32,447,442	\$32,696,767	\$32,948,591	\$33,197,915	\$33,445,171	\$31,980,282	RATE BASE
2	PLANT HELD FOR FUT.USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	CWIP	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	\$1,822,064	RATE BASE
4	GAS PLANT ACQ. ADJ.	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	\$632,831	RATE BASE
5	GROSS UTILITY PLANT	\$32,990,895	\$33,239,718	\$33,490,543	\$33,741,367	\$33,959,199	\$34,173,848	\$34,401,189	\$34,650,513	\$34,902,337	\$35,151,662	\$35,403,486	\$35,652,810	\$35,900,066	\$34,435,187	
6	ACCUM. PROVISION FOR DEPR	(\$10,610,576)	(\$10,725,484)	(\$10,841,378)	(\$10,958,327)	(\$11,078,117)	(\$11,194,531)	(\$11,313,628)	(\$11,433,613)	(\$11,554,630)	(\$11,676,680)	(\$11,799,763)	(\$11,923,877)	(\$12,049,007)	(\$11,319,815)	RATE BASE
7	NET PLANT	\$22,380,319	\$22,514,254	\$22,649,164	\$22,783,040	\$22,883,083	\$22,979,117	\$23,087,562	\$23,216,900	\$23,347,707	\$23,474,982	\$23,603,724	\$23,728,933	\$23,851,060	\$23,115,372	
8	INVESTMENT IN SUBSIDIARY CO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	SINKING FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NON UTILITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	TOTAL PROPERTY & INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	CASH	\$508,498	\$480,109	\$34,011	\$183,071	\$451,652	\$230,948	(\$32,885)	\$48,249	(\$198,618)	\$444,362	\$217,993	\$417,839	\$531,612	\$255,295	WORKING CAP.
13	SPECIAL DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	WORKING FUNDS & CASH INVEST.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TEMP CASH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	NOTES RECEIVABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	ACCOUNTS RECEIVABLE-SERVICE	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$148,470	\$146,470	\$148,470	\$148,470	WORKING CAP.
18	CUST. ACCTS. REC.-GAS	\$1,923,528	\$2,066,899	\$1,960,373	\$1,853,332	\$1,685,674	\$1,764,905	\$1,576,172	\$1,254,323	\$1,526,294	\$1,280,898	\$1,822,196	\$2,010,961	\$2,178,885	\$1,761,880	WORKING CAP.
19	UNBILLED REVENUE	\$215,997	\$208,566	\$208,566	\$217,291	\$217,291	\$217,291	\$156,410	\$156,410	\$156,410	\$127,055	\$127,055	\$127,055	\$225,815	\$181,632	WORKING CAP.
20	ACCOUNTS RECEIVABLE-MISC.	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	\$470,142	WORKING CAP.
21	MDSE, JOBBING & OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	ACCUM. PROV. UNCOLLECT. ACCTS	(\$40,779)	(\$37,473)	(\$37,976)	(\$40,431)	(\$35,811)	(\$34,796)	(\$35,104)	(\$33,588)	(\$34,349)	(\$34,172)	(\$35,971)	(\$38,426)	(\$39,043)	(\$36,763)	WORKING CAP.
23	RECEIVABLE ASSOC. COMPANIES	(\$8,489,731)	(\$9,446,114)	(\$8,827,825)	(\$8,698,987)	(\$8,732,564)	(\$8,782,028)	(\$8,482,866)	(\$8,340,845)	(\$8,138,393)	(\$8,945,337)	(\$8,563,890)	(\$9,120,677)	(\$8,606,332)	(\$8,705,681)	WORKING CAP.
24	PLANT & OPER MATERIAL & SUPPL.	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	\$363,160	WORKING CAP.
25	MERCHANDISE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26	STORES EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	PREPAYMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL CURR. & ACCR. ASSETS	(\$4,900,714)	(\$5,726,240)	(\$5,881,079)	(\$5,503,951)	(\$5,451,986)	(\$5,621,908)	(\$5,836,501)	(\$5,933,678)	(\$5,702,884)	(\$6,145,422)	(\$5,450,845)	(\$5,621,476)	(\$4,727,290)	(\$5,581,844)	
29	UNAMORT. D&E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	CONSERVATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	MISC DEFERRED DEBITS	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	WORKING CAP.
32	CLEARING ACCTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33	OTHER WIP-ENVIRONMENTAL MATTE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
34	UNAMORT. RATE CASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35	UNRECOVERED GAS COST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36	TOTAL DEFERRED CHARGES	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	\$120,404	
37	TOTAL ASSETS	\$17,600,008	\$16,908,417	\$17,088,489	\$17,399,492	\$17,551,501	\$17,477,613	\$17,371,465	\$17,403,626	\$17,765,227	\$17,449,984	\$18,273,283	\$18,227,861	\$19,244,173	\$17,873,932	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE BALANCE SHEET FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES

DOCKET NO.: 000108-GU

LINE NO.	CAPITALIZATION & LIABILITIES	BEG. BALANCE	JANUARY 2001	FEBRUARY 2001	MARCH 2001	APRIL 2001	MAY 2001	JUNE 2001	JULY 2001	AUGUST 2001	SEPTEMBER 2001	OCTOBER 2001	NOVEMBER 2001	DECEMBER 2001	13 MONTH AVERAGE	REFERENCE
1	COMMON STOCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2	ADDITIONAL CAPITAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3	UNAPPROPRIATED RET. EARN.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4	UNDISTRIBUTED SUBS. EARN.	\$11,761,018	\$11,980,751	\$12,119,307	\$12,335,153	\$12,466,115	\$12,533,566	\$12,562,991	\$12,596,448	\$12,621,624	\$12,603,195	\$12,644,320	\$12,715,677	\$12,952,238	\$12,453,262	CAP. STRUCT.
5	TOTAL STOCKHOLDERS EQUITY	\$11,761,018	\$11,980,751	\$12,119,307	\$12,335,153	\$12,466,115	\$12,533,566	\$12,562,991	\$12,596,448	\$12,621,624	\$12,603,195	\$12,644,320	\$12,715,677	\$12,952,238	\$12,453,262	
6																
8	FM BONDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	LONG TERM NOTES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	OTHER LT DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	TOTAL LONG TERM DEBT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	NOTES PAYABLE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	ACCOUNTS PAYABLE	\$1,833,729	\$1,052,364	\$960,988	\$997,915	\$968,030	\$702,947	\$699,900	\$897,716	\$927,988	\$765,559	\$1,466,805	\$1,229,958	\$2,108,788	\$1,108,514	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	CUSTOMER DEPOSITS	\$699,383	\$781,072	\$789,240	\$788,334	\$764,080	\$787,098	\$793,008	\$790,430	\$827,220	\$799,823	\$802,729	\$813,614	\$804,302	\$789,257	CAP. STRUCT.
14	TAXES ACCRUED-GENERAL	\$103,304	\$134,081	\$201,062	\$200,869	\$266,644	\$338,576	\$310,335	\$329,693	\$407,591	\$407,773	\$495,266	\$479,947	\$118,800	\$291,642	WORKING CAP.
15	TAXES ACCRUED-INCOME	\$143,680	\$68,515	\$127,413	\$187,114	\$168,617	\$198,520	\$73,748	\$42,118	\$19,710	(\$76,223)	(\$64,874)	\$4,023	\$165,232	\$81,368	WORKING CAP.
18	INTEREST ACCRUED	(\$4)	\$3,108	\$6,520	\$9,689	\$13,740	\$17,015	\$20,131	\$23,195	\$26,369	\$29,558	\$32,781	\$35,741	(\$4)	\$18,757	WORKING CAP.
17	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	TAX COLLECTIONS PAYABLE	\$108,068	\$80,138	\$89,756	\$112,089	\$91,644	\$106,257	\$118,185	\$103,993	\$115,697	\$103,368	\$75,989	\$99,057	\$124,279	\$102,194	WORKING CAP.
19	INACTIVE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	CONSERVATION COST TRUE-UP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	MISC. CURRENT LIABILITIES	\$742,308	\$598,677	\$585,692	\$559,816	\$588,119	\$585,122	\$584,654	\$611,523	\$610,517	\$808,399	\$611,555	\$641,334	\$742,308	\$620,710	WORKING CAP.
22	TOTAL CURR. & ACCRUED LIAB.	\$3,830,478	\$2,719,154	\$2,760,670	\$2,855,827	\$2,876,874	\$2,735,535	\$2,599,962	\$2,598,666	\$2,935,091	\$2,638,257	\$3,420,451	\$3,303,872	\$4,063,704	\$3,010,642	
23	CUSTOMER ADVANCES FOR CONS	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	\$267,828	RATE BASE
24	OTHER DEFERRED CREDITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	ACCUMULATED DEFERRED INC. TA	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,389,194	\$1,428,438	\$1,392,213	CAP. STRUCT.
28	DEF. INVESTMENT TAX CREDIT	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$308,480	\$288,957	\$306,978	CAP. STRUCT.
27	TOTAL DEFERRED CREDITS	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,965,502	\$1,985,223	\$1,967,019	
28	PENSIONS & BENEFITS RESERVE	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	\$243,010	WORKING CAP.
29	TOTAL OPERATING RESERVES	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,208,512	\$2,228,233	\$2,210,029	
30	TOTAL CAPITAL & LIAB.	\$17,600,009	\$18,908,417	\$17,088,489	\$17,399,492	\$17,551,501	\$17,477,613	\$17,371,465	\$17,403,628	\$17,765,227	\$17,449,964	\$18,273,283	\$18,227,861	\$19,244,173	\$17,673,932	

SUPPORTING SCHEDULES: G-6 p.1-2

RECAP SCHEDULES: G-1 p.1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/00

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEP 2000	OCT 2000	NOV 2000	DEC 2000	13 MONTH AVERAGE
1	301	ORGANIZATION	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328
2	302	FRANCHISES AND CONSENTS	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	\$14,124
3	303	MISC INTANGIBLE PLANT	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	1,002,618	\$1,002,618
4	374.01	LAND	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	\$28,635
5	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
6	375	STRUCTURES & IMPROVEMENT	233,056	233,056	238,558	238,558	238,558	238,558	238,558	238,558	238,558	238,558	238,558	238,558	238,558	\$237,710
7	376	MAINS (STEEL)	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	\$10,444,401
8	376	MAINS (PLASTIC)	4,000,202	4,081,837	4,170,682	4,278,328	4,523,088	4,885,400	5,207,702	5,394,079	5,651,318	5,949,832	6,247,948	6,156,071	6,237,708	\$5,135,693
9	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	378	MEAS & REG STAT EQUIP-GEN	574,617	580,755	586,889	593,022	599,158	605,290	611,423	634,144	640,278	646,411	652,545	658,679	664,812	\$619,079
11	379	MEAS & REG STAT EQUIP-GEN	1,096,891	1,099,708	1,184,357	1,213,550	1,216,368	1,219,185	1,222,003	1,224,821	1,249,460	1,321,597	1,348,423	1,389,839	1,372,857	\$1,241,451
12	380	SERVICES (STEEL)	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	1,064,837	\$1,064,837
13	380	SERVICES (PLASTIC)	1,940,782	1,982,699	2,024,819	2,066,538	2,108,457	2,150,377	2,192,296	2,234,215	2,278,135	2,318,054	2,359,973	2,401,893	2,443,812	\$2,192,296
14	381	METERS	1,053,519	1,085,299	1,077,076	1,088,853	1,100,630	1,112,407	1,124,184	1,135,961	1,147,738	1,159,515	1,171,292	1,183,069	1,194,846	\$1,124,183
15	382	METER INSTALLATIONS	872,495	693,582	714,622	735,683	756,743	777,804	798,864	819,925	840,985	862,046	883,106	904,167	925,227	\$798,864
16	383	HOUSE REGULATORS	716,768	728,273	735,280	751,787	758,794	761,551	777,308	780,065	787,072	798,579	805,588	808,343	815,350	\$771,135
17	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	385	IND MEAS & REG STAT EQUIP	1,256,342	1,284,610	1,272,878	1,281,148	1,289,414	1,297,682	1,305,950	1,314,218	1,354,238	1,368,457	1,376,725	1,398,159	1,406,427	\$1,322,019
19	386.00	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	386.01	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
21	386.02	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	386.03	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	387	OTHER EQUIPMENT	269,950	277,476	299,978	312,173	312,173	315,573	315,573	315,573	315,573	315,573	315,573	315,573	315,573	\$307,410
24	389	LAND	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	\$98,285
25	390.00	STRUCTURES AND IMPROVMT	334,388	334,388	334,388	334,388	334,388	334,388	334,388	334,388	334,388	334,388	334,388	334,388	332,955	\$334,276
26	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	391.01	DATA PROCESSING EQUIPMENT	130,420	133,420	134,670	135,920	137,170	138,420	139,670	140,920	142,170	143,420	144,670	145,920	147,170	\$139,535
28	391.02	OFFICE FURNITURE	85,961	102,461	113,961	118,461	118,961	121,461	123,961	126,461	128,961	131,461	133,961	138,461	138,461	\$121,307
29	391.03	OFFICE EQUIPMENT	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	\$77,135
30	391.04	VAX SYSTEM EQUIPMENT	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	\$50,151
31	392.01	AUTO & TRUCKS-TO 1/2 TON	717,513	737,513	737,513	737,513	742,711	790,954	818,804	818,804	818,804	818,804	818,804	818,804	818,804	\$764,257
32	392.02	TRUCKS OVER 1/2 TON	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	\$119,139
33	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
34	392.04	OTHER TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	394	TOOLS, SHOP, GARAGE EQUIP	77,215	78,977	79,394	80,811	81,227	81,644	82,061	82,477	82,894	84,311	84,727	85,144	85,561	\$82,034
36	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	398	POWER OPERATED EQUIPMENT	291,935	326,935	326,935	326,935	351,935	351,935	351,935	351,935	351,935	351,935	351,935	351,935	351,935	\$341,550
38	397	COMMUNICATION EQUIPMENT	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	67,110	74,110	77,610	77,610	77,610	\$66,764
39	398	MISC EQUIPMENT	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	\$48,083
40		TOTAL PLANT IN SERVICE	\$26,482,696	\$28,751,611	\$27,062,438	\$27,322,306	\$27,700,425	\$28,193,269	\$28,675,321	\$28,977,185	\$29,398,146	\$29,887,382	\$30,316,354	\$30,355,143	\$30,536,000	\$28,589,098

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13-MONTH AVERAGE UTILITY PLANT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ESTIMATED PLANT BALANCES FOR THE YEAR ENDING 12/31/01

LINE NO.	A/C NO.	DESCRIPTION	BEGINNING BALANCE	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	13 MONTH AVERAGE
1	301	ORGANIZATION	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328
2	302	FRANCHISES AND CONSENTS	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	14,124	\$14,124
3	303	MISC INTANGIBLE PLANT	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	1,002,616	\$1,002,616
4	374.01	LAND	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	28,635	\$28,635
5	374.02	LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
6	375	STRUCTURES & IMPROVEMENT	238,556	240,640	242,723	244,806	246,890	248,973	251,056	253,140	255,223	257,306	259,390	261,473	263,556	\$251,056
7	376	MAINS (STEEL)	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	10,444,401	\$10,444,401
8	376	MAINS (PLASTIC)	6,237,708	6,349,548	6,461,384	6,573,221	6,685,060	6,796,897	6,908,735	7,020,573	7,132,411	7,244,248	7,356,087	7,467,924	7,579,758	\$8,908,735
9	377	COMPRESSOR STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	378	MEAS & REG STAT EQUIP-GEN	684,812	688,393	671,974	675,554	679,135	682,716	686,296	689,877	693,458	697,039	700,619	704,200	707,782	\$686,297
11	379	MEAS & REG STAT EQUIP-GEN	1,372,657	1,373,490	1,374,323	1,375,157	1,375,990	1,376,823	1,377,657	1,378,490	1,379,323	1,380,157	1,380,990	1,381,823	1,382,657	\$1,377,657
12	380	SERVICES (STEEL)	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	1,064,637	\$1,064,637
13	380	SERVICES (PLASTIC)	2,443,812	2,495,832	2,547,851	2,599,871	2,651,890	2,703,910	2,755,929	2,807,949	2,859,968	2,911,988	2,964,007	3,018,027	3,068,045	\$2,755,929
14	381	METERS	1,194,846	1,209,473	1,224,101	1,238,729	1,253,356	1,267,984	1,282,612	1,297,239	1,311,867	1,326,494	1,341,122	1,355,750	1,370,380	\$1,282,612
15	382	METER INSTALLATIONS	925,227	947,842	970,457	993,072	1,015,687	1,038,302	1,060,917	1,083,532	1,106,147	1,128,762	1,151,377	1,173,992	1,196,607	\$1,060,917
16	383	HOUSE REGULATORS	815,350	824,484	833,617	842,751	851,885	861,019	870,153	879,287	888,421	897,555	906,689	915,823	925,000	\$870,213
17	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	385	IND MEAS & REG STAT EQUIP	1,406,427	1,412,677	1,418,927	1,425,177	1,431,427	1,437,677	1,443,927	1,450,177	1,456,427	1,462,677	1,468,927	1,475,177	1,481,427	\$1,443,927
19	388.00	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	388.01	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
21	388.02	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	388.03	OTHER PROP ON CUST PREM	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	387	OTHER EQUIPMENT	315,573	317,657	319,740	321,823	323,907	325,990	328,073	330,156	332,240	334,323	336,406	338,490	340,573	\$328,073
24	389	LAND	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	\$98,285
25	390.00	STRUCTURES AND IMPROVMT	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	\$332,955
26	390.02	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	391.01	DATA PROCESSING EQUIPMENT	147,170	147,170	148,670	150,170	152,670	155,170	157,670	160,170	162,670	165,170	167,670	170,170	172,670	\$154,208
28	391.02	OFFICE FURNITURE	136,461	136,461	136,961	137,461	137,961	138,461	138,961	139,461	139,961	140,461	140,961	141,461	141,961	\$138,961
29	391.03	OFFICE EQUIPMENT	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	77,135	\$77,135
30	391.04	VAX SYSTEM EQUIPMENT	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	50,151	\$50,151
31	392.01	AUTO & TRUCKS-TO 1/2 TON	818,604	834,471	850,337	866,204	882,070	897,937	913,804	929,670	945,537	961,404	977,270	993,137	1,009,004	\$854,734
32	392.02	TRUCKS OVER 1/2 TON	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	119,139	\$119,139
33	392.03	AIRCRAFT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
34	392.04	OTHER TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	394	TOOLS, SHOP, GARAGE EQUIP	85,561	86,144	86,727	87,311	87,894	88,477	89,061	89,644	90,227	90,811	91,394	91,977	92,561	\$89,061
38	395	LABORATORY EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	396	POWER OPERATED EQUIPMENT	351,935	355,685	359,435	363,185	366,935	370,685	374,435	378,185	381,935	385,685	389,435	393,185	396,935	\$374,435
38	397	COMMUNICATION EQUIPMENT	77,610	80,944	84,277	87,610	90,944	94,277	97,610	100,944	104,277	107,610	110,944	114,277	117,610	\$97,610
39	398	MISC EQUIPMENT	48,083	48,500	48,917	49,333	49,750	50,167	50,583	51,000	51,417	51,833	52,250	52,667	53,083	\$50,583
40		TOTAL PLANT IN SERVICE	\$30,536,000	\$30,784,823	\$31,035,646	\$31,286,472	\$31,504,304	\$31,718,753	\$31,946,294	\$32,195,618	\$32,447,442	\$32,696,767	\$32,948,591	\$33,197,915	\$33,445,171	\$31,980,292

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 1999	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEP 2000	OCT 2000	NOV 2000	DEC 2000	13 MONTH AVERAGE
1	382	GAS HOLDERS	0.000	\$504,710	\$505,736	\$506,762	\$507,788	\$508,814	\$509,840	\$510,866	\$511,892	\$512,918	\$513,944	\$514,970	\$515,996	\$517,022	\$510,866
2	375	STRUCTURES & IMPROVEMENTS	0.030	44,701	45,283	45,873	46,469	47,066	47,662	48,258	48,855	49,451	50,048	50,644	51,240	51,837	\$48,261
3	376	MAINS (STEEL)	0.032	4,116,285	4,144,137	4,171,988	4,199,840	4,227,692	4,255,544	4,283,395	4,311,247	4,339,099	4,366,950	4,394,802	4,422,654	4,450,506	\$4,283,395
4	378	MAINS (PLASTIC)	0.035	574,620	586,407	598,442	610,763	623,599	637,290	651,980	667,441	683,549	700,467	718,255	736,344	754,419	\$667,198
5	378	MEAS & REG STAT EQUIP-GEN	0.036	88,939	90,672	92,424	94,194	95,982	97,788	99,614	101,482	103,394	105,324	107,272	109,239	111,224	\$99,811
6	379	MEAS & REG STAT EQ-CITY GATE	0.035	208,941	212,145	215,478	218,973	222,516	226,068	229,628	233,196	236,805	240,554	244,448	248,412	252,412	\$229,967
7	380	SERVICES (STEEL)	0.053	466,007	460,709	465,412	470,114	474,816	479,518	484,220	488,922	493,624	498,327	503,029	507,731	512,433	\$484,220
8	380	SERVICES (PLASTIC)	0.055	296,243	305,234	314,417	323,793	333,361	343,120	353,072	363,217	373,553	384,081	394,802	405,714	416,819	\$354,417
9	381	METERS	0.045	424,794	428,766	432,783	436,845	440,950	445,099	449,293	453,531	457,813	462,139	466,509	470,923	475,382	\$449,602
10	382	METER INSTALLATIONS	0.035	147,327	149,319	151,373	153,488	155,664	157,902	160,201	162,562	164,984	167,468	170,013	172,619	175,287	\$160,631
11	383	HOUSE REGULATORS	0.036	202,800	204,968	207,163	209,394	211,660	213,940	216,248	218,585	220,935	223,314	225,720	228,141	230,576	\$216,419
12	384	HOUSE REGULATORS INSTALL.	0.032	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.040	245,876	250,077	254,306	258,563	262,847	267,159	271,499	275,866	280,313	284,851	289,426	294,051	298,725	\$271,812
14	388	OTHER PROP ON CUST PREMISE	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
15	386.01	OTHER PROP-CUST PREM-AC&B	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
16	386.02	OTHER PROP-CUST PREM-W HEA	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	386.03	OTHER PROP-CUST PREM-SCH A	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	387	OTHER EQUIPMENT	0.168	111,053	114,885	118,827	123,212	127,583	131,977	136,395	140,813	145,231	149,649	154,067	158,485	162,903	\$136,552
19	389	LAND	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	390	STRUCTURES & IMPROVEMENTS	0.023	84,803	85,244	85,885	86,526	87,167	87,808	88,449	89,090	89,731	90,371	91,012	91,653	92,293	\$88,449
21	391.01	DATA PROCESSING EQUIPMENT	0.143	47,412	48,984	50,581	52,194	53,821	55,463	57,120	58,792	60,478	62,180	63,896	65,628	67,374	\$57,225
22	391.02	OFFICE FURNITURE	0.058	34,090	34,546	35,069	35,625	36,194	36,775	37,369	37,974	38,591	39,220	39,862	40,515	41,175	\$37,462
23	391.03	OFFICE EQUIPMENT	0.094	28,518	29,122	29,726	30,331	30,935	31,539	32,143	32,747	33,352	33,958	34,560	35,164	35,769	\$32,143
24	391.04	VAX SYSTEM EQUIPMENT	0.167	21,389	22,087	22,785	23,483	24,181	24,879	25,577	26,275	26,973	27,671	28,369	29,067	29,765	\$25,577
25	392	AUTO & TRUCK	0.142	308,550	317,159	325,866	334,613	343,371	352,145	361,970	371,859	381,748	391,637	401,526	411,416	421,305	\$363,022
26	392.03	OTHER TRANSPORTATION EQUIP	0.029	101,767	102,955	104,143	105,331	106,519	107,707	108,895	110,083	111,271	112,459	113,647	114,835	116,023	\$103,495
27	393	STORES EQUIPMENT	0.040	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.053	25,857	26,202	26,551	26,905	27,263	27,623	27,984	28,348	28,713	29,082	29,455	29,831	30,207	\$26,002
29	395	LABORATORY EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
30	396	POWER OPERATED EQUIPMENT	0.078	125,252	127,263	129,388	131,513	133,720	136,007	138,295	140,582	142,870	145,158	147,445	149,733	152,020	\$138,404
31	397	COMMUNICATION EQUIPMENT	0.068	40,374	40,714	41,055	41,395	41,736	42,077	42,417	42,758	43,118	43,518	43,948	44,388	44,828	\$42,487
32	398	MISC EQUIPMENT	0.074	13,124	13,421	13,717	14,014	14,310	14,607	14,903	15,200	15,497	15,793	16,090	16,386	16,683	\$14,903
33		DEPRECIATION RESERVE		8,253,232	8,345,136	8,438,334	8,532,666	8,628,166	8,725,338	8,824,392	8,924,815	9,026,409	9,129,460	9,233,967	9,339,265	9,444,985	\$8,634,320
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	108	TOTAL DEPRECIATION RESERVE		8,253,232	8,345,136	8,438,334	8,532,666	8,628,166	8,725,338	8,824,392	8,924,815	9,026,409	9,129,460	9,233,967	9,339,265	9,444,985	\$8,634,320

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE DEPRECIATION RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT TO WHICH AN INDIVIDUAL DEPRECIATION RATE IS APPLIED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Depr Rates	DEC 2000	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	13 MONTH AVERAGE
1	362	GAS HOLDERS	0.000	\$517,022	\$517,948	\$518,874	\$519,800	\$520,726	\$521,652	\$522,578	\$523,504	\$524,430	\$525,356	\$526,282	\$527,208	\$528,134	\$522,578
2	375	STRUCTURES & IMPROVEMENTS	0.030	\$51,837	52,436	53,040	53,649	54,264	54,884	55,509	56,139	56,775	57,415	58,061	58,712	59,368	\$55,545
3	376	MAINS (STEEL)	0.032	\$4,450,506	4,478,357	4,506,209	4,534,061	4,561,913	4,589,764	4,617,616	4,645,468	4,673,320	4,701,171	4,729,023	4,756,875	4,784,726	\$4,817,818
4	376	MAINS (PLASTIC)	0.035	\$754,419	772,775	791,458	810,466	829,801	849,463	869,450	889,763	910,403	931,369	952,661	974,280	996,224	\$871,733
5	378	MEAS & REG STATION EQUIP-GEN	0.036	\$111,224	113,224	115,234	117,256	119,288	121,331	123,384	125,448	127,523	129,609	131,706	133,813	135,931	\$123,459
6	379	MEAS & REG STAT EQ-CITY GATE	0.035	\$252,412	256,416	260,424	264,433	268,445	272,460	276,477	280,496	284,518	288,542	292,569	296,598	300,629	\$276,494
7	380	SERVICES (STEEL)	0.053	\$512,433	517,135	521,837	526,539	531,242	535,944	540,646	545,348	550,050	554,752	559,454	564,157	568,859	\$540,646
8	380	SERVICES (PLASTIC)	0.055	\$418,819	428,139	439,697	451,494	463,530	475,803	488,315	501,066	514,055	527,282	540,748	554,452	568,395	\$489,984
9	381	METERS	0.045	\$475,382	479,890	484,453	489,071	493,743	498,471	503,253	508,091	512,983	517,930	522,931	527,988	533,099	\$503,837
10	382	METER INSTALLATIONS	0.035	\$175,287	178,019	180,816	183,680	186,609	189,605	192,666	195,793	198,986	202,246	205,571	208,962	212,419	\$193,128
11	383	HOUSE REGULATORS	0.036	\$230,576	233,038	235,523	238,038	240,580	243,150	245,746	248,371	251,023	253,702	256,408	259,143	261,904	\$245,938
12	384	HOUSE REGULATORS INSTALL.	0.032	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.040	\$298,725	303,424	308,143	312,883	317,644	322,426	327,229	332,052	336,897	341,762	346,648	351,555	356,482	\$327,375
14	386	OTHER PROP ON CUST PREMISES	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
15	386.01	OTHER PROP-CUST PREM-A/C&B	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
16	386.02	OTHER PROP-CUST PREM-W HEAT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	387	OTHER EQUIPMENT	0.168	\$162,903	167,336	171,797	176,288	180,808	185,358	189,936	194,544	199,180	203,846	208,542	213,268	218,019	\$190,140
19	389	LAND	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
20	390	STRUCTURES & IMPROVEMENTS	0.023	\$92,293	92,931	93,569	94,207	94,845	95,484	96,122	96,760	97,398	98,036	98,674	99,313	99,949	\$96,122
21	391.01	DATA PROCESSING EQUIPMENT	0.143	\$67,374	69,128	70,891	72,671	74,476	76,295	78,129	79,978	81,842	83,721	85,615	87,524	89,432	\$78,237
22	391.02	OFFICE FURNITURE	0.058	\$41,175	41,834	42,495	43,158	43,824	44,492	45,162	45,835	46,511	47,188	47,868	48,551	49,235	\$45,179
23	391.03	OFFICE EQUIPMENT	0.094	\$35,769	36,373	36,977	37,581	38,185	38,790	39,394	39,998	40,602	41,207	41,811	42,415	43,019	\$39,394
24	391.04	VAX SYSTEM EQUIPMENT	0.167	\$29,765	30,463	31,161	31,859	32,556	33,254	33,952	34,650	35,348	36,046	36,744	37,442	38,140	\$33,952
25	392	AUTO & TRUCK	0.142	\$420,105	429,687	439,854	450,007	460,143	470,258	479,808	489,600	499,578	509,740	520,089	530,622	541,341	\$480,064
26	392.03	OTHER TRANSPORTATION EQUIP	0.029	\$105,222	105,510	105,798	106,086	106,374	106,662	106,950	107,238	107,526	107,814	108,101	108,389	108,677	\$106,950
27	393	STORES EQUIPMENT	0.040	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.053	\$30,207	30,587	30,968	31,353	31,740	32,129	32,521	32,916	33,313	33,713	34,115	34,520	34,928	\$32,539
29	395	LABORATORY EQUIPMENT	0.000	\$0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
30	396	POWER OPERATED EQUIPMENT	0.078	\$152,020	154,320	156,644	158,993	161,366	163,763	166,185	168,631	171,101	173,596	176,115	178,658	181,226	\$166,355
31	397	COMMUNICATION EQUIPMENT	0.068	\$44,828	45,277	45,745	46,232	46,738	47,263	47,807	48,369	48,951	49,551	50,170	50,808	51,465	\$47,939
32	398	MISC EQUIPMENT	0.074	\$16,683	16,980	17,281	17,584	17,889	18,197	18,508	18,821	19,137	19,455	19,776	20,100	20,428	\$18,526
33		DEPRECIATION RESERVE		9,444,985	9,551,425	9,658,860	9,767,360	9,876,731	9,986,696	10,097,344	10,208,880	10,321,449	10,435,050	10,549,684	10,665,350	10,782,031	\$10,103,531
34	108.02	R.W.I.P		0	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	108	TOTAL DEPRECIATION RESERVE		9,444,985	9,551,425	9,658,860	9,767,360	9,876,731	9,986,696	10,097,344	10,208,880	10,321,449	10,435,050	10,549,684	10,665,350	10,782,031	\$10,103,531

SUPPORTING SCHEDULES:

RECAP SCHEDULES: G-1 p.7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE
1	111-301	Accum Amort-Organ. Costs-CFG	20,795	20,854	20,912	20,970	21,029	21,087	21,145	21,204	21,262	21,320	21,379	21,437	21,495	21,145
2	111-302	Accumulated Amort-CFG	5,355	5,391	5,426	5,461	5,496	5,532	5,567	5,602	5,638	5,673	5,708	5,744	5,779	5,567
3	101-303	Misc Intangible Plant	405,224	413,579	421,934	430,289	438,644	446,999	455,355	463,710	472,065	480,420	488,775	497,130	505,485	455,355
4	1145	Accum Amort-Acq Old-CFG	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543
5	115	Amort Acquis. Adj-CFG	478,247	481,077	483,907	486,738	489,568	492,398	495,228	498,058	500,888	503,718	506,548	509,422	509,422	495,017
6	1151	Amort Acquis. Adj-PCNG	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	\$ 1,033,031	\$ 1,044,309	\$ 1,055,588	\$ 1,066,867	\$ 1,078,146	\$ 1,089,425	\$ 1,100,704	\$ 1,111,983	\$ 1,123,262	\$ 1,134,541	\$ 1,145,819	\$ 1,157,142	\$ 1,165,591	\$ 1,100,493

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE AMORTIZATION/RECOVERY RESERVE BALANCES FOR EACH ACCOUNT OR SUB-ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	DEC 2000	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	13 MONTH AVERAGE
1	111-301	Accum Amort-Organ. Costs-CFG	21,495	21,554	21,612	21,670	21,729	21,787	21,845	21,904	21,962	22,020	22,079	22,137	22,195	21,845
2	111-302	Accumulated Amort-CFG	5,779	5,814	5,850	5,885	5,920	5,956	5,991	6,026	6,061	6,097	6,132	6,167	6,203	5,991
3	101-303	Misc Intangible Plant	505,485	513,841	522,196	530,551	538,906	547,261	555,616	563,971	572,326	580,682	589,037	597,392	605,747	555,616
4	1145	Accum Amort-Acq Old-CFG	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543	5,543
5	115	Amort Acquis. Adj-CFG	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422	509,422
6	1151	Amort Acquis. Adj-PCNG	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866	117,866
7			0	0	0	0	0	0	0	0	0	0	0	0	0	0
8			0	0	0	0	0	0	0	0	0	0	0	0	0	0
9			0	0	0	0	0	0	0	0	0	0	0	0	0	0
10			0	0	0	0	0	0	0	0	0	0	0	0	0	0
11			0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		TOTAL	\$ 1,165,591	\$ 1,174,040	\$ 1,182,489	\$ 1,190,937	\$ 1,199,386	\$ 1,207,835	\$ 1,216,284	\$ 1,224,732	\$ 1,233,181	\$ 1,241,630	\$ 1,250,079	\$ 1,258,527	\$ 1,266,976	\$ 1,216,283

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE HISTORIC BASE YEAR + 1 SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP. TYPE OF DATA SHOWN: HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE
1	374	LAND	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635
2	375	STRUCTURES & IMPROVEMENTS	233,056	233,056	238,556	238,556	238,556	238,556	238,556	238,556	238,556	238,556	238,556	238,556	238,556	237,710
3	387	OTHER EQUIPMENT	269,950	277,476	299,978	312,173	312,173	315,573	315,573	315,573	315,573	315,573	315,573	315,573	315,573	307,410
4	389	LAND	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285
5	390	STRUCTURES & IMPROVEMENTS	334,388	334,386	334,386	334,386	334,386	334,386	334,386	334,386	334,386	334,386	334,386	334,386	332,955	334,276
6	391	OFFICE FURN & EQUIPMENT	343,667	363,167	375,917	379,667	383,417	387,167	390,917	394,667	398,417	402,167	405,917	409,667	410,917	388,129
7	392	AUTOS & TRUCKS	836,652	856,652	856,652	856,652	861,850	910,093	937,943	937,943	937,943	937,943	937,943	937,943	937,943	903,396
8	394	TOOL, SHOP, & GARAGE EQUIP	77,215	78,977	79,394	80,811	81,227	81,644	82,061	82,477	82,894	84,311	84,727	85,144	85,561	82,034
9	396	POWER OPERATED EQUIPMENT	291,935	326,935	326,935	326,935	351,935	351,935	351,935	351,935	351,935	351,935	351,935	351,935	351,935	341,550
10	397	COMMUNICATION EQUIPMENT	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	67,110	74,110	77,610	77,610	77,610	65,764
11	398	MISC EQUIP (SPECIFY)	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083	48,083
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$2,621,974	\$2,705,763	\$2,746,930	\$2,764,294	\$2,798,659	\$2,854,469	\$2,888,485	\$2,890,652	\$2,901,819	\$2,913,985	\$2,921,652	\$2,925,819	\$2,926,054	\$2,835,273

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	\$28,635	0.0%	\$0	
18	375	STRUCTURES & IMPROVEMENTS	\$237,710	0.0%	\$0	
17	387	OTHER EQUIPMENT	\$307,410	0.0%	\$0	
18	389	LAND	\$98,285	0.0%	\$0	
19	390	STRUCTURES & IMPROVEMENTS	\$334,276	0.0%	\$0	
20	391	OFFICE FURN & EQUIPMENT	\$388,129	7.2%	\$28,131	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
21	392	AUTOS & TRUCKS	\$903,396	7.2%	\$65,478	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
22	394	TOOL, SHOP, & GARAGE EQUIP	\$82,034	0.0%	\$0	
23	396	POWER OPERATED EQUIPMENT	\$341,550	0.0%	\$0	
24	397	COMMUNICATION EQUIPMENT	\$65,764	7.2%	\$4,767	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
25	398	MISC EQUIP (SPECIFY)	\$48,083	0.0%	\$0	
26			\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28		TOTAL	\$2,835,273		\$98,376	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/00
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE HISTORIC BASE YEAR + 1. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		0	0	0	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0	0	0	0	
4	389	TOTAL	0	0	0	0	0	0	
5	390		0	0	0	0	0	0	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	0	0	0	0	0	0	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: PROVIDE A SCHEDULE SHOWING THE REGULATED AND NON-REGULATED ITEMS OF COMMON PLANT WITH THE 13 MONTH AVERAGE OF THE PROJECTED TEST YEAR SEGREGATED BY THE AMOUNTS ACCORDING TO REGULATED AND NON-REGULATED ITEMS. THE METHOD OF ALLOCATING BETWEEN REGULATED AND NON-REGULATED PORTIONS SHALL BE DESCRIBED.

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP. TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	374	LAND	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635	\$28,635
2	375	STRUCTURES & IMPROVEMENTS	238,556	240,640	242,723	244,806	246,890	248,973	251,056	253,140	255,223	257,306	259,390	261,473	263,556	251,056
3	387	OTHER EQUIPMENT	315,573	317,657	319,740	321,823	323,907	325,990	328,073	330,156	332,240	334,323	336,406	338,490	340,573	328,073
4	389	LAND	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285	98,285
5	390	STRUCTURES & IMPROVEMENTS	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	332,955	331,381	332,834
6	391	OFFICE FURN & EQUIPMENT	410,917	410,917	412,917	414,917	417,917	418,417	421,417	421,917	424,917	425,417	428,417	428,917	428,917	420,456
7	392	AUTOS & TRUCKS	937,943	953,610	969,276	984,943	966,618	947,409	938,792	954,459	970,125	985,792	1,001,459	1,017,125	1,032,792	973,873
8	394	TOOL SHOP, & GARAGE EQUIP	85,561	86,144	86,727	87,311	87,894	88,477	89,061	89,644	90,227	90,811	91,394	91,977	92,561	89,061
9	396	POWER OPERATED EQUIPMENT	351,935	355,685	359,435	363,185	366,935	370,685	374,435	378,185	381,935	385,685	389,435	393,185	396,935	374,435
10	397	COMMUNICATION EQUIPMENT	77,610	80,944	84,277	87,610	90,944	94,277	97,610	100,944	104,277	107,610	110,944	114,277	117,610	97,610
11	398	MISC EQUIP (SPECIFY)	48,083	48,500	48,917	49,333	49,750	50,167	50,583	51,000	51,417	51,833	52,250	52,667	53,083	50,583
12			0	0	0	0	0	0	0	0	0	0	0	0	0	0
13			0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		TOTAL	\$2,926,054	\$2,953,971	\$2,983,888	\$3,013,804	\$3,010,729	\$3,004,271	\$3,010,903	\$3,039,320	\$3,070,237	\$3,098,653	\$3,129,570	\$3,157,987	\$3,184,329	\$3,044,901

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
15	374	LAND	\$28,635	0.0%	\$0	
16	375	STRUCTURES & IMPROVEMENTS	\$251,056	0.0%	\$0	
17	387	OTHER EQUIPMENT	\$328,073	0.0%	\$0	
18	389	LAND	\$98,285	0.0%	\$0	
19	390	STRUCTURES & IMPROVEMENTS	\$332,834	0.0%	\$0	
20	391	OFFICE FURN & EQUIPMENT	\$420,456	7.2%	\$30,474	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
21	392	AUTOS & TRUCKS	\$973,873	7.2%	\$70,586	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
22	394	TOOL SHOP, & GARAGE EQUIP	\$89,061	0.0%	\$0	
23	396	POWER OPERATED EQUIPMENT	\$374,435	0.0%	\$0	
24	397	COMMUNICATION EQUIPMENT	\$97,610	7.2%	\$7,075	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL.
25	398	MISC EQUIP (SPECIFY)	\$50,583	0.0%	\$0	
26			\$0	0.0%	\$0	
27			\$0	0.0%	\$0	
28		TOTAL	\$3,044,901		\$108,135	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	374		0	0	0	0	0	0	
2	374		0	0	0	0	0	0	
3	374		0	0	0	0	0	0	
4	374		0	0	0	0	0	0	
5	374		0	0	0	0	0	0	
6	374		0	0	0	0	0	0	
7	374		0	0	0	0	0	0	
8	374		0	0	0	0	0	0	
9	374		0	0	0	0	0	0	
10	374		0	0	0	0	0	0	
11	374		0	0	0	0	0	0	
12	374		0	0	0	0	0	0	
13	374	TOTAL	0	0	0	0	0	0	
14	375		0	0	0	0	0	0	
15	375		0	0	0	0	0	0	
16	375		0	0	0	0	0	0	
17	375		0	0	0	0	0	0	
18	375		0	0	0	0	0	0	
19	375		0	0	0	0	0	0	
20	375		0	0	0	0	0	0	
21	375		0	0	0	0	0	0	
22	375		0	0	0	0	0	0	
23	375		0	0	0	0	0	0	
24	375	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING A DETAILED DESCRIPTION OF EACH PARCEL OF LAND AND STRUCTURE BY ADDRESS OF COMMON UTILITY PLANT BY PRIMARY ACCOUNT FOR THE PROJECTED TEST YEAR. ALSO, SHOW THE 13-MONTH AVERAGE PLANT AND ACCUMULATED DEPRECIATION AMOUNT ALLOCATED TO UTILITY AND NON-UTILITY OPERATIONS AND THE ALLOCATION BASIS

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

13-MONTH AVERAGE

LINE NO.	A/C NO.	DESCRIPTION & ADDRESS	PLANT			ACCUMULATED DEPRECIATION/AMORTIZATION			BASIS FOR ALLOCATION
			UTILITY	NON-UTILITY	TOTAL	UTILITY	NON-UTILITY	TOTAL	
1	389		0	0	0	0	0	0	
2	389		0	0	0	0	0	0	
3	389		0	0	0	0	0	0	
4	389	TOTAL	0	0	0	0	0	0	
5	390		0	0	0	0	0	0	
6	390		0	0	0	0	0	0	
7	390		0	0	0	0	0	0	
8	390		0	0	0	0	0	0	
9	390		0	0	0	0	0	0	
10	390		0	0	0	0	0	0	
11	390	TOTAL	0	0	0	0	0	0	
12	390.02		0	0	0	0	0	0	
13	390.02		0	0	0	0	0	0	
14	390.02		0	0	0	0	0	0	
15	390.02		0	0	0	0	0	0	
16	390.02		0	0	0	0	0	0	
17	390.02		0	0	0	0	0	0	
18	390.02		0	0	0	0	0	0	
19	390.02		0	0	0	0	0	0	
20	390.02		0	0	0	0	0	0	
21	390.02	TOTAL	0	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN
SCHEDULE G-1, PAGE 15 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE
FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	13 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	44,701	45,283	45,873	46,469	47,066	47,662	48,258	48,855	49,451	50,048	50,644	51,240	51,837	48,261
3	367	OTHER EQUIPMENT	111,053	114,885	118,927	123,212	127,583	131,977	136,395	140,813	145,231	149,649	154,067	158,485	162,903	136,552
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	84,603	85,244	85,885	86,526	87,167	87,808	88,449	89,090	89,731	90,371	91,012	91,653	92,293	88,449
6	391	OFFICE FURN & EQUIPMENT	131,409	134,739	138,161	141,633	145,131	148,656	152,208	155,788	159,394	163,027	166,687	170,374	174,082	152,407
7	392	AUTOS & TRUCKS	410,317	419,214	428,229	437,244	446,290	455,652	465,464	475,441	485,419	495,396	505,373	515,350	525,327	466,517
8	394	TOOL, SHOP, & GARAGE EQUIP	25,857	26,202	26,551	26,905	27,263	27,623	27,984	28,348	28,713	29,082	29,455	29,831	30,207	28,002
9	396	POWER OPERATED EQUIPMENT	125,252	127,263	129,388	131,513	133,720	136,007	138,295	140,582	142,870	145,158	147,445	149,733	152,020	138,404
10	397	COMMUNICATION EQUIPMENT	40,374	40,714	41,055	41,395	41,736	42,077	42,417	42,758	43,118	43,518	43,948	44,368	44,828	42,487
11	398	MISC EQUIP (SPECIFY)	13,124	13,421	13,717	14,014	14,310	14,607	14,903	15,200	15,497	15,793	16,090	16,366	16,683	14,903
12		TOTAL	986,690	1,006,965	1,027,787	1,048,912	1,070,265	1,092,069	1,114,375	1,136,874	1,159,423	1,182,042	1,204,722	1,227,440	1,250,180	1,115,980

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY
13	374	LAND	\$0	0.0%	\$0
14	375	STRUCTURES & IMPROVEMENTS	\$48,261	0.0%	\$0
15	367	OTHER EQUIPMENT	\$136,552	0.0%	\$0
16	389	LAND	\$0	0.0%	\$0
17	390	STRUCTURES & IMPROVEMENTS	\$88,449	0.0%	\$0
18	391	OFFICE FURN & EQUIPMENT	\$152,407	7.2%	\$11,046
19	392	AUTOS & TRUCKS	\$466,517	7.2%	\$33,813
20	394	TOOL, SHOP, & GARAGE EQUIP	\$28,002	0.0%	\$0
21	396	POWER OPERATED EQUIPMENT	\$138,404	0.0%	\$0
22	397	COMMUNICATION EQUIPMENT	\$42,487	7.2%	\$3,079
23	398	MISC EQUIP (SPECIFY)	\$14,903	0.0%	\$0
24		TOTAL	\$1,115,980		\$47,939

METHOD OF ALLOCATION

BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE SAME DATA AS REQUIRED IN SCHEDULE G-1, PAGE 18 OF 28, FOR DEPRECIATION/AMORTIZATION RESERVE BALANCES FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	13 MONTH AVERAGE
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	51,837	52,436	53,040	53,649	54,264	54,884	55,509	56,139	56,775	57,415	58,061	58,712	59,368	55,545
3	387	OTHER EQUIPMENT	162,903	167,336	171,797	176,288	180,808	185,358	189,936	194,544	199,180	203,846	208,542	213,266	218,019	190,140
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	92,293	92,931	93,569	94,207	94,845	95,484	96,122	96,760	97,398	98,036	98,674	99,313	99,949	96,122
6	391	OFFICE FURN & EQUIPMENT	174,082	177,798	181,523	185,269	189,042	192,831	196,638	200,462	204,303	208,162	212,038	215,932	219,826	196,762
7	392	AUTOS & TRUCKS	525,327	535,397	545,652	556,093	566,517	576,720	586,758	596,838	607,103	617,554	628,190	639,011	650,018	587,014
8	394	TOOL, SHOP, & GARAGE EQUIP	30,207	30,587	30,968	31,353	31,740	32,129	32,521	32,916	33,313	33,713	34,115	34,520	34,928	32,539
9	396	POWER OPERATED EQUIPMENT	152,020	154,320	156,644	158,993	161,366	163,763	166,185	168,631	171,101	173,596	176,115	178,658	181,226	166,355
10	397	COMMUNICATION EQUIPMENT	44,828	45,277	45,745	46,232	46,738	47,263	47,807	48,369	48,951	49,551	50,170	50,806	51,465	47,939
11	398	MISC EQUIP (SPECIFY)	16,683	16,980	17,281	17,584	17,889	18,197	18,508	18,821	19,137	19,455	19,776	20,100	20,426	18,526
12		TOTAL	1,250,180	1,273,061	1,296,220	1,319,668	1,343,209	1,366,629	1,389,983	1,413,480	1,437,262	1,461,329	1,485,682	1,510,320	1,535,226	1,390,942

LINE NO.	A/C NO.	DESCRIPTION	13 MONTH AVERAGE	NONUTILITY %	13 MONTH AVG NONUTILITY	METHOD OF ALLOCATION
13	374	LAND	\$0	0.0%	\$0	
14	375	STRUCTURES & IMPROVEMENTS	\$55,545	0.0%	\$0	
15	387	OTHER EQUIPMENT	\$190,140	0.0%	\$0	
16	389	LAND	\$0	0.0%	\$0	
17	390	STRUCTURES & IMPROVEMENTS	\$96,122	0.0%	\$0	
18	391	OFFICE FURN & EQUIPMENT	\$196,762	7.2%	\$14,261	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
19	392	AUTOS & TRUCKS	\$587,014	7.2%	\$42,547	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
20	394	TOOL, SHOP, & GARAGE EQUIP	\$32,539	0.0%	\$0	
21	396	POWER OPERATED EQUIPMENT	\$166,355	0.0%	\$0	
22	397	COMMUNICATION EQUIPMENT	\$47,939	7.2%	\$3,475	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
23	398	MISC EQUIP (SPECIFY)	\$18,526	0.0%	\$0	
24		TOTAL	\$1,390,942		\$60,282	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/00
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/00)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/00)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/00	\$5,500			
2	376	MAINS - NEW	12 months ended 12/31/00	\$2,002,079			
3	376	MAINS - REPLACEMENT	12 months ended 12/31/00	\$176,500			
4	376	MAINS - REINFORCEMENT	12 months ended 12/31/00	\$71,625			
5		RETIREMENTS			12 months ended 12/31/00	12,698	
6	378	M & R - GENERAL	12 months ended 12/31/00	96,587			
7		RETIREMENTS			12 months ended 12/31/00	6,392	
8	379	M & R - CITY GATE	12 months ended 12/31/00	275,766			
9	380	SERVICES - 1/2"	12 months ended 12/31/00	367,500			
10	380	SERVICES - 1"	12 months ended 12/31/00	125,000			
11	380	SERVICES - 2"	12 months ended 12/31/00	25,000			
12	380	SERVICES - >2"	12 months ended 12/31/00	10,000			
13		RETIREMENTS			12 months ended 12/31/00	24,470	
14	381	METERS - 275 & UNDER	12 months ended 12/31/00	73,500			
15	381	METERS - OVER 275	12 months ended 12/31/00	75,504			
16	381	OTHER METER DEVICES	12 months ended 12/31/00	0			
17		RETIREMENTS			12 months ended 12/31/00	7,677	
18	382	METER INSTALLATIONS	12 months ended 12/31/00	258,750			
19		RETIREMENTS			12 months ended 12/31/00	6,018	
20	383	REGULATORS - 1" & UNDER	12 months ended 12/31/00	33,600			
21	383	REGULATORS - OVER 1"	12 months ended 12/31/00	65,500			
22		RETIREMENTS			12 months ended 12/31/00	518	
23	385	M & R - INDUSTRIAL	12 months ended 12/31/00	150,085			
24	387	OTHER EQUIPMENT	12 months ended 12/31/00	45,624			
25	391	OFFICE EQUIPMENT	12 months ended 12/31/00	67,250			
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/00	185,974			
27		RETIREMENTS			12 months ended 12/31/00	84,683	
28	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/00	8,346			
29	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/00	60,000			
30	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/00	17,500			
31	398	MISCELLANEOUS EQUIPMENT	12 months ended 12/31/00	0			
32	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/00	0			
33		RETIREMENTS			12 months ended 12/31/00	1,431	
34		TOTAL		<u>4,197,189</u>		<u>143,887</u>	

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/00
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	5,500	0	0	0	0	0	0	0	0	0	0	5,500
2	376	MAINS - NEW	71,320	71,320	90,120	197,245	301,985	301,985	176,060	246,922	287,997	287,997	(102,192)	71,320	2,002,079
3	376	MAINS - REPLACEMENT	7,208	7,208	7,208	37,208	37,208	37,208	7,208	7,208	7,208	7,208	7,208	7,208	176,500
4	376	MAINS - REINFORCEMENT	4,167	11,375	11,375	11,375	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	71,825
5	378	M & R - GENERAL	6,667	6,667	6,667	6,667	6,667	6,667	23,254	6,667	6,667	6,667	6,667	6,667	96,587
6	379	M & R - CITY GATE	2,817	84,649	29,193	2,818	2,817	2,818	2,818	24,839	72,137	26,826	21,416	2,818	275,766
7	380	SERVICES - 1/2"	30,825	30,625	30,625	30,825	30,625	30,625	30,825	30,625	30,625	30,625	30,625	30,625	367,500
8	380	SERVICES - 1"	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	125,000
9	380	SERVICES - 2"	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
10	380	SERVICES - >2"	833	833	833	833	833	833	833	833	833	833	833	833	10,000
11	381	METERS - 275 & UNDER	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	6,125	73,500
12	381	METERS - OVER 275	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	6,292	75,504
13	381	OTHER METER DEVICES	0	0	0	0	0	0	0	0	0	0	0	0	0
14	382	METER INSTALLATIONS	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	21,563	258,750
15	383	REGULATORS - 1" & UNDER	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	33,600
16	383	REGULATORS - OVER 1"	6,750	4,250	13,750	4,250	0	13,000	0	4,250	6,750	4,250	0	4,250	65,500
17	385	M & R - INDUSTRIAL	6,268	8,268	8,268	8,268	8,268	8,268	8,268	40,018	14,221	8,268	21,434	8,268	150,085
18	387	OTHER EQUIPMENT	7,526	22,500	12,198	0	3,400	0	0	0	0	0	0	0	45,624
19	391.01	DATA PROCESSING EQUIPMENT	3,000	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	16,750
20	391.02	OFFICE FURNITURE	16,500	11,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0	50,500
21	391.03	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.04	VAX SYSTEM EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	392	TRANSPORTATION EQUIPMENT	20,000	0	0	36,100	79,948	49,926	0	0	0	0	0	0	185,974
24	394	TOOLS, SHOP, & GARAGE EQUIPMEI	1,782	417	1,417	417	417	417	417	417	1,417	417	417	417	8,346
25	396	POWER OPERATED EQUIPMENT	35,000	0	0	25,000	0	0	0	0	0	0	0	0	80,000
26	397	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	0	7,000	7,000	3,500	0	0	17,500
27	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
28	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL ADDITIONS	273,723	315,642	264,683	413,836	529,364	508,943	306,679	425,775	494,051	433,787	43,604	187,103	4,197,189

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR + 1: 12/31/00
 WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	376	MAINS	1,060	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,698
3	378	M & R - GENERAL	529	533	533	533	533	533	533	533	533	533	533	533	6,392
4	379	M & R - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
5	380	SERVICES	2,041	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	2,039	24,470
6	381	METERS	637	640	640	640	640	640	640	640	640	640	640	640	7,677
7	382	METER INSTALLATIONS	496	502	502	502	502	502	502	502	502	502	502	502	6,018
8	383	REGULATORS	45	43	43	43	43	43	43	43	43	43	43	43	518
9	385	M & R - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
11	391.01	DATA PROCESSING EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12	391.02	OFFICE FURNITURE	0	0	0	0	0	0	0	0	0	0	0	0	0
13	391.03	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
14	391.04	VAX SYSTEM EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15	392	TRANSPORTATION EQUIPMENT	0	0	0	30,902	31,705	22,076	0	0	0	0	0	0	84,683
16	394	TOOLS, SHOP, & GARAGE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
18	397	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
19	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	1,431	1,431
21		TOTAL RETIREMENTS	4,608	4,815	4,815	35,717	36,520	26,891	4,815	4,815	4,815	4,815	4,815	6,246	143,887

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A DETAILED CONSTRUCTION BUDGET FOR THE TYPE OF DATA SHOWN:
PROJECTED TEST YEAR.

PROJECTED TEST YEAR: 12/31/01
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO 000108-GU

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPOSED PURCHASES AND / OR CONSTRUCTION PROJECTS*	DATE OF PROPOSED PURCHASE OR CONSTR. (12/31/01)	PURCHASE PRICE OR CONSTRUCTION COST	DATE OF RELATED RETIREMENT (12/31/01)	RETIREMENT AMOUNT OF RELATED RETIREMENT	SALVAGE VALUE OF RELATED RETIREMENT
1	375	BUILDINGS & IMPROVEMENTS	12 months ended 12/31/01	\$25,000			
2	376	MAINS - NEW	12 months ended 12/31/01	936,018			
3	376	MAINS - REPLACEMENT	12 months ended 12/31/01	350,000			
4	376	MAINS - REINFORCEMENT	12 months ended 12/31/01	70,000			
5		RETIREMENTS			12 months ended 12/31/01	13,968	
6	378	M & R - GENERAL	12 months ended 12/31/01	50,000			
7		RETIREMENTS			12 months ended 12/31/01	7,031	
8	379	M & R - CITY GATE	12 months ended 12/31/01	10,000			
9	380	SERVICES - 1/2"	12 months ended 12/31/01	494,900			
10	380	SERVICES - 1"	12 months ended 12/31/01	126,250			
11	380	SERVICES - 2"	12 months ended 12/31/01	20,000			
12	380	SERVICES - >2"	12 months ended 12/31/01	10,000			
13		RETIREMENTS			12 months ended 12/31/01	28,917	
14	381	METERS - 275 & UNDER	12 months ended 12/31/01	98,980			
15	381	METERS - OVER 275	12 months ended 12/31/01	75,000			
16	381	OTHER METER DEVICES	12 months ended 12/31/01	10,000			
17		RETIREMENTS			12 months ended 12/31/01	8,445	
18	382	METER INSTALLATIONS	12 months ended 12/31/01	278,000			
19		RETIREMENTS			12 months ended 12/31/01	6,620	
20	383	REGULATORS - 1" & UNDER	12 months ended 12/31/01	44,800			
21	383	REGULATORS - OVER 1"	12 months ended 12/31/01	65,500			
22		RETIREMENTS			12 months ended 12/31/01	570	
23	385	M & R - INDUSTRIAL	12 months ended 12/31/01	75,000			
24	387	OTHER EQUIPMENT	12 months ended 12/31/01	25,000			
25	391	OFFICE EQUIPMENT	12 months ended 12/31/01	18,000			
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/01	188,000			
27		RETIREMENTS			12 months ended 12/31/01	93,151	
28	394	TOOLS, SHOP, & GARAGE EQUIPMENT	12 months ended 12/31/01	7,000			
29	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/01	45,000			
30	397	COMMUNICATIONS EQUIPMENT	12 months ended 12/31/01	40,000			
31	398	MISCELLANEOUS EQUIPMENT	12 months ended 12/31/01	5,000			
32	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/01	0			
33		RETIREMENTS			12 months ended 12/31/01	1,574	
34		TOTAL		<u>\$3,067,448</u>		<u>\$158,276</u>	

* PROVIDE THE STREET ADDRESS OR BUDGETARY PROCESS IF DETAIL IS NOT AVAILABLE.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT ADDITIONS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
2	376	MAINS - NEW	78,001	78,002	78,001	78,002	78,001	78,002	78,001	78,002	78,001	78,002	78,001	78,002	936,018
3	376	MAINS - REPLACEMENT	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,167	29,163	350,000
4	376	MAINS - REINFORCEMENT	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	70,000
5	378	M & R - GENERAL	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	50,000
6	379	M & R - CITY GATE	833	833	834	833	833	834	833	833	834	833	833	834	10,000
7	380	SERVICES - 1/2"	41,242	41,242	41,242	41,242	41,242	41,242	41,242	41,242	41,242	41,242	41,242	41,242	494,900
8	380	SERVICES - 1"	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	10,521	126,250
9	380	SERVICES - 2"	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000
10	380	SERVICES - >2"	833	833	833	833	833	833	833	833	833	833	833	833	10,000
11	381	METERS - 275 & UNDER	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	98,980
12	381	METERS - OVER 275	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
13	381	OTHER METER DEVICES	833	833	833	833	833	833	833	833	833	833	833	833	10,000
14	382	METER INSTALLATIONS	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,167	23,163	278,000
15	383	REGULATORS - 1" & UNDER	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	3,733	44,800
16	383	REGULATORS - OVER 1"	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	5,458	65,500
17	385	M & R - INDUSTRIAL	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	75,000
18	387	OTHER EQUIPMENT	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
19	391.01	DATA PROCESSING EQUIPMENT	0	1,500	1,500	2,500	0	2,500	0	2,500	0	2,500	0	0	13,000
20	391.02	OFFICE FURNITURE	0	500	500	500	500	500	500	500	500	500	500	500	5,000
21	391.03	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
22	391.04	VAX SYSTEM EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	392	TRANSPORTATION EQUIPMENT	15,667	15,667	15,667	15,667	15,667	15,667	15,667	15,667	15,667	15,667	15,667	15,667	188,000
24	394	TOOLS, SHOP, & GARAGE EQUIPMEI	583	583	583	583	583	583	583	583	583	583	583	583	7,000
25	396	POWER OPERATED EQUIPMENT	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
26	397	COMMUNICATIONS EQUIPMENT	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
27	398	MISCELLANEOUS EQUIPMENT	417	417	417	417	417	417	417	417	417	417	417	417	5,000
28	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
29		TOTAL ADDITIONS	254,120	256,121	256,121	257,121	254,620	257,122	254,620	257,121	254,621	257,121	254,620	254,114	3,067,448

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MONTHLY PLANT RETIREMENTS BY ACCOUNT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	375	BUILDINGS & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
2	376	MAINS	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	13,968
3	378	M & R - GENERAL	588	588	588	588	588	588	588	588	588	588	588	588	7,031
4	379	M & R - CITY GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
5	380	SERVICES	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,243	2,244	26,917
6	381	METERS	704	704	704	704	704	704	704	704	704	704	704	701	8,445
7	382	METER INSTALLATIONS	552	552	552	552	552	552	552	552	552	552	552	548	6,620
8	383	REGULATORS	48	48	48	48	48	48	48	48	48	48	48	42	570
9	385	M & R - INDUSTRIAL	0	0	0	0	0	0	0	0	0	0	0	0	0
10	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
11	391	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
12	392	TRANSPORTATION EQUIPMENT	0	0	0	33,992	34,875	24,284	0	0	0	0	0	0	93,151
13	394	TOOLS, SHOP, & GARAGE EQUIPMEI	0	0	0	0	0	0	0	0	0	0	0	0	0
14	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
15	397	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
16	398	MISCELLANEOUS EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	1,574	1,574
18		TOTAL RETIREMENTS	5,297	5,297	5,297	39,289	40,172	29,581	5,297	5,297	5,297	5,297	5,297	6,858	158,276

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF NET OPERATING INCOME PER BOOKS FOR THE HISTORIC BASE YEAR, THE PROJECTED NET OPERATING INCOME FOR THE HISTORIC BASE YEAR + 1, AND THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YEAR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.		HISTORIC BASE YEAR PER BOOKS	COMPANY ADJUSTMENTS	HISTORIC BASE YEAR ADJUSTED	HISTORIC BASE YEAR + 1 2000	PROJECTED TEST YEAR 2001	PROJECTED TEST YEAR ADJUSTMENTS	PROJECTED TEST YEAR AS ADJUSTED
OPERATING REVENUE:								
1	OPERATING REVENUES	\$17,293,932	(\$738,010)	\$16,555,922	\$14,238,052	\$13,481,994	\$0	\$13,481,994
2	REVENUE RELIEF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	CHANGE IN UNBILLED REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	REVENUES DUE TO GROWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	TOTAL REVENUES	<u>\$17,293,932</u>	<u>(\$738,010)</u>	<u>\$16,555,922</u>	<u>\$14,238,052</u>	<u>\$13,481,994</u>	<u>\$0</u>	<u>\$13,481,994</u>
OPERATING EXPENSES:								
6	COST OF GAS	\$9,150,224	\$0	\$9,150,224	\$7,195,543	\$5,790,925	\$0	\$5,790,925
7	OPERATION & MAINTENANCE	\$4,314,014	(\$478,588)	\$3,835,426	\$4,226,460	\$4,617,575	\$0	\$4,617,575
8	DEPRECIATION & AMORTIZATION	\$1,138,653	(\$38,715)	\$1,099,938	\$1,271,558	\$1,377,195	(\$4,047)	\$1,373,148
9	AMORTIZATION - OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TAXES OTHER THAN INCOME	\$1,157,615	(\$512)	\$1,157,103	\$1,207,466	\$1,155,218	\$0	\$1,155,218
11	TAXES OTHER THAN INCOME - GRWTH	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	INCOME TAXES FEDERAL	\$311,190	(\$89,099)	\$222,091	(\$18,116)	(\$52,512)	\$0	(\$52,512)
13	INCOME TAXES - STATE	\$52,174	(\$14,929)	\$37,245	(\$6,259)	(\$11,979)	\$0	(\$11,979)
14	INCOME TAXES - GROWTH - FEDERAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	INCOME TAXES - GROWTH - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INTEREST SYNCHRONIZATION	\$0	\$0	\$0	\$0	\$0	(\$217,321)	(\$217,321)
17	DEFERRED TAXES - FEDERAL	\$12,234	\$0	\$12,234	\$39,254	\$39,244	\$0	\$39,244
18	DEFERRED TAXES - STATE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INVESTMENT TAX CREDITS	\$0	\$0	\$0	(\$19,523)	(\$19,523)	\$0	(\$19,523)
20	TOTAL OPERATING EXPENSES	<u>\$16,136,104</u>	<u>(\$621,843)</u>	<u>\$15,514,261</u>	<u>\$13,896,382</u>	<u>\$12,896,143</u>	<u>(\$221,368)</u>	<u>\$12,674,775</u>
21	OPERATING INCOME	<u>\$1,157,828</u>	<u>(\$116,167)</u>	<u>\$1,041,661</u>	<u>\$341,670</u>	<u>\$585,851</u>	<u>\$221,368</u>	<u>\$807,219</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORPORATION

DOCKET NO.: 000108-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>OPERATING REVENUE</u>			
1		\$0	
2		\$0	
3		\$0	
4		\$0	
5		\$0	
6		\$0	
7	TOTAL REVENUE ADJUSTMENTS	\$0	
<u>COST OF GAS</u>			
8		\$0	
9		\$0	
10	TOTAL COST OF GAS ADJUSTMENTS	\$0	
<u>OPERATIONS & MAINTENANCE EXPENSE</u>			
11		\$0	
12		\$0	
13		\$0	
14		\$0	
15		\$0	
16		\$0	
17	TOTAL O & M ADJUSTMENTS	\$0	
<u>DEPRECIATION EXPENSE</u>			
18	Eliminate Depreciation-Common Plant	\$4,047	Eliminate depreciation- common plant allocated to non-utility
19		\$0	
20		\$0	
21		\$0	
22	TOTAL DEPRECIATION EXPENSE ADJS	\$4,047	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE OF PROPOSED ADJUSTMENTS
TO THE PROJECTED TEST YEAR. (FROM SCHEDULE G-2 PAGE 1)

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ADJUSTMENT TITLE	ADJUSTMENT AMOUNT	REASON FOR ADJUSTMENT
<u>TAXES OTHER THAN INCOME</u>			
23		\$ 0	
24		0	
25		0	
26	TOTAL TAXES OTHER THAN INCOME ADJS	\$ 0	
<u>INCOME TAXES - FEDERAL</u>			
27		\$ 217,321	
28		0	
29		0	
30	TOTAL FEDERAL INCOME TAX ADJUSTMENTS	\$ 217,321	
<u>INCOME TAXES - STATE</u>			
31		\$ 0	
32		0	
33		0	
34	TOTAL STATE INCOME TAX ADJUSTMENTS	\$ 0	
<u>DEFERRED INCOME TAXES</u>			
35		\$ 0	
36		0	
37	TOTAL DEFERRED TAX ADJUSTMENTS	\$ 0	
38	TOTAL OF ALL ADJUSTMENTS	\$ 221,368	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.:000108-GU

LINE NO.	JAN 2000	FEB 2000	MAR 2000	APR 2000	MAY 2000	JUN 2000	JUL 2000	AUG 2000	SEPT 2000	OCT 2000	NOV 2000	DEC 2000	12 MONTHS TOTAL
1 OPERATING REVENUE	\$1,470,421	\$1,249,716	\$1,477,577	\$1,287,963	\$1,126,511	\$1,060,793	\$1,017,679	\$983,092	\$898,264	\$1,084,142	\$1,144,190	\$1,437,704	14,238,052
2 REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3 NET REVENUE	1,470,421	1,249,716	1,477,577	1,287,963	1,126,511	1,060,793	1,017,679	983,092	898,264	1,084,142	1,144,190	1,437,704	14,238,052
4 COST OF GAS	727,963	625,905	787,114	663,771	581,435	553,959	512,638	488,523	426,550	555,305	582,611	709,771	7,195,543
5 O & M EXPENSE	352,205	352,205	352,205	352,205	352,205	352,205	352,205	352,205	352,205	352,205	352,205	352,205	4,226,460
6 DEPR & AMORT EXPENSE	99,473	100,650	101,784	102,921	104,277	105,708	106,912	108,084	109,540	110,997	111,831	109,379	1,271,558
7 AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8 AMORT OF ENVIRONMENTAL MATTERS	0	0	0	0	0	0	0	0	0	0	0	0	0
9 TAXES OTHER THAN INCOME-REVENUE	54,928	54,928	54,928	54,928	54,928	54,928	54,928	54,928	54,928	54,928	54,928	54,925	659,133
10 TAXES OTHER THAN INCOME - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
11 TAXES OTHER THAN INCOME-OTHER	45,694	45,694	45,694	45,694	45,694	45,694	45,694	45,694	45,694	45,694	45,694	45,699	548,333
12 INCOME TAXES	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,031)	(2,034)	(24,375)
13 INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14 DEFERRED TAXES	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,271	3,273	39,254
15 TOTAL OPERATING EXPENSES	1,281,503	1,180,621	1,322,965	1,220,758	1,139,779	1,113,735	1,073,615	1,050,874	990,158	1,120,369	1,148,510	1,273,218	13,915,905
16 OPERATING INCOME	188,918	69,095	154,612	87,205	(13,269)	(52,941)	(55,937)	(67,582)	(91,894)	(36,227)	(4,319)	164,486	322,147
17 EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18 INVEST TAX CREDITS	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,628)	(19,523)
19 OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20 INTEREST CHARGES	29,089	29,089	29,089	29,089	29,089	29,089	29,089	29,089	29,089	29,089	29,089	29,085	349,064
21 NET INCOME	\$158,202	\$38,379	\$123,896	\$36,489	(\$43,985)	(\$83,857)	(\$86,653)	(\$98,298)	(\$122,810)	(\$66,943)	(\$35,035)	\$133,775	(\$46,441)
22 DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23 THERMS SOLD	10,912,402	9,893,551	11,089,197	9,961,459	9,317,640	8,774,501	9,177,731	9,007,265	7,878,237	8,568,416	9,263,336	11,427,478	115,271,212

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE AN INCOME STATEMENT FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.:000108-GU

LINE NO.		JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEPT 2001	OCT 2001	NOV 2001	DEC 2001	12 MONTHS TOTAL
1	OPERATING REVENUE	\$1,363,779	\$1,176,892	\$1,372,396	\$1,207,939	\$1,075,668	\$1,019,373	\$982,828	\$959,435	\$868,677	\$1,018,549	\$1,072,643	\$1,353,815	13,481,994
2	REVENUES DUE TO GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE	1,363,779	1,176,892	1,372,396	1,207,939	1,075,668	1,019,373	982,828	959,435	868,677	1,018,549	1,072,643	1,353,815	13,481,994
4	COST OF GAS	580,715	497,519	611,754	533,847	472,035	455,945	421,497	396,585	344,068	444,918	457,819	574,223	5,790,925
5	O & M EXPENSE	384,798	384,798	384,798	384,798	384,798	384,798	384,798	384,798	384,798	384,798	384,798	384,797	4,617,575
6	DEPR & AMORT EXPENSE	110,107	110,947	111,797	112,652	113,499	114,346	115,193	116,040	116,887	117,734	118,581	119,411	1,377,195
7	AMORT OF PROPERTY LOSS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	AMORT OF ENVIRONMENTAL MATTEI	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TAXES OTHER THAN INCOME-REVEN	57,952	57,952	57,952	57,952	57,952	57,952	57,952	57,952	57,952	57,952	57,952	57,957	695,429
10	TAXES OTHER THAN INCOME - GROV	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TAXES OTHER THAN INCOME-OTHER	38,316	38,316	38,316	38,316	38,316	38,316	38,316	38,316	38,316	38,316	38,316	38,313	459,789
12	INCOME TAXES	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,374)	(5,377)	(64,491)
13	INCOME TAXES - GROWTH	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DEFERRED TAXES	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,270	3,274	39,244
15	TOTAL OPERATING EXPENSES	1,169,784	1,087,428	1,202,513	1,125,461	1,064,496	1,049,254	1,015,653	991,587	939,917	1,041,614	1,055,362	1,172,598	12,915,666
16	OPERATING INCOME	193,995	89,464	169,883	82,478	11,172	(29,881)	(22,824)	(32,153)	(71,240)	(23,065)	17,281	181,217	566,328
17	EQUITY EARNINGS-SUBS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	INVEST TAX CREDITS	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,627)	(1,628)	(19,523)
19	OTHER INCOME & DEDUCTIONS NET	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INTEREST CHARGES	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,099	55,098	661,187
21	NET INCOME	\$137,269	\$32,738	\$113,157	\$25,752	(\$45,554)	(\$66,607)	(\$79,550)	(\$88,879)	(\$127,966)	(\$79,791)	(\$39,445)	\$124,493	(\$114,382)
22	DIVIDENDS DECLARED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
23	THERMS SOLD	11,331,513	10,311,389	11,521,453	10,363,655	9,759,153	9,208,202	9,645,022	9,491,437	8,299,828	9,015,960	9,721,578	11,929,155	120,598,144

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

FOR THE YEAR ENDED 12/31/00

DOCKET NO.: 000108-GU

LINE NO.	RATE CLASS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1	RESIDENTIAL	9,251	9,335	9,419	9,503	9,587	9,671	9,755	9,839	9,923	10,007	10,091	10,175	116,556
2	THERMS	343,768	221,963	279,725	225,749	154,576	122,512	118,267	113,198	107,590	118,218	159,454	257,048	2,222,087
3	CUSTOMER CHARGE	\$64,757	\$65,345	\$65,933	\$66,521	\$67,109	\$67,697	\$68,285	\$68,873	\$69,461	\$70,049	\$70,637	\$71,225	\$815,892
4	NON-FUEL	\$161,244	\$104,112	\$131,205	\$105,887	\$72,504	\$57,464	\$55,483	\$53,096	\$50,465	\$55,450	\$74,792	\$120,589	\$1,042,270
5	PGA	\$136,277	\$87,991	\$110,888	\$89,491	\$81,277	\$48,566	\$46,891	\$44,874	\$42,651	\$46,864	\$63,211	\$101,899	\$880,880
6	TOTAL	\$362,278	\$257,447	\$308,028	\$261,900	\$200,890	\$173,727	\$170,659	\$186,843	\$162,577	\$172,383	\$208,639	\$293,693	\$2,739,042
GS COMMERCIAL < 50,000														
7	BILLS	823	832	841	850	859	868	877	886	895	904	913	922	10,470
8	THERMS	502,069	431,350	478,192	421,482	381,089	361,562	368,454	361,404	351,711	362,720	398,405	485,787	4,904,225
9	CUSTOMER CHARGE	\$12,345	\$12,480	\$12,615	\$12,750	\$12,885	\$13,020	\$13,155	\$13,290	\$13,425	\$13,560	\$13,695	\$13,830	157,050
10	NON-FUEL	\$111,033	\$95,393	\$105,752	\$93,211	\$84,278	\$79,959	\$81,484	\$79,925	\$77,781	\$80,216	\$88,107	\$107,432	1,084,569
11	PGA	\$199,030	\$170,996	\$189,565	\$167,084	\$151,071	\$143,330	\$146,062	\$143,268	\$139,425	\$143,790	\$157,936	\$192,576	1,944,133
12	TOTAL	\$322,408	\$278,869	\$307,932	\$273,045	\$248,234	\$236,310	\$240,701	\$236,483	\$230,631	\$237,565	\$259,738	\$313,836	\$3,185,752
LG VOL COMM 50-100,000														
13	BILLS	20	20	20	20	20	20	20	20	20	20	20	20	240
14	THERMS	139,279	123,647	138,055	106,544	108,010	83,006	85,538	78,667	68,885	93,211	120,580	118,278	1,260,000
15	CUSTOMER CHARGE	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$4,800
16	NON-FUEL	\$24,077	\$21,375	\$23,866	\$18,470	\$18,326	\$14,349	\$14,787	\$13,254	\$11,908	\$16,113	\$20,845	\$20,447	\$217,816
17	PGA	\$55,213	\$49,016	\$54,728	\$42,355	\$42,024	\$32,905	\$33,909	\$30,393	\$27,307	\$36,951	\$47,800	\$48,888	\$489,489
18	TOTAL	\$ 79,890	\$ 70,791	\$ 78,993	\$ 61,225	\$ 60,750	\$ 47,855	\$ 49,098	\$ 44,046	\$ 39,616	\$ 53,484	\$ 69,045	\$ 67,735	\$ 722,105
GS INDUSTRIAL > 100,000														
19	BILLS	25	25	25	25	25	25	25	25	25	25	25	25	300
20	THERMS	851,218	801,925	1,039,124	920,329	825,032	830,318	720,878	681,059	547,814	826,645	791,235	929,423	9,765,000
21	CUSTOMER CHARGE	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000
22	NON-FUEL	\$67,153	\$93,264	\$81,976	\$72,605	\$65,087	\$65,504	\$56,870	\$53,729	\$43,217	\$65,214	\$62,421	\$73,322	\$770,361
23	PGA	\$337,440	\$317,899	\$411,929	\$364,837	\$327,059	\$329,155	\$285,771	\$289,986	\$217,165	\$327,698	\$313,682	\$368,442	\$3,871,041
24	TOTAL	\$405,582	\$382,183	\$494,906	\$438,442	\$393,148	\$395,659	\$343,841	\$324,714	\$261,382	\$393,912	\$377,082	\$442,784	\$4,653,402
FIRM TRANSPORTATION														
25	BILLS	38	38	38	38	38	38	38	38	38	38	38	38	458
26	THERMS	2,596,318	2,170,240	2,449,759	2,063,593	1,658,171	1,470,157	1,489,448	1,489,968	1,453,254	1,681,513	1,686,668	2,780,811	22,969,900
27	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NON-FUEL	\$204,824	\$171,210	\$193,261	\$162,797	\$130,813	\$115,981	\$117,503	\$117,544	\$114,647	\$132,655	\$131,483	\$219,378	\$1,812,095
29	TOTAL	\$204,824	\$171,210	\$193,261	\$162,797	\$130,813	\$115,981	\$117,503	\$117,544	\$114,647	\$132,655	\$131,483	\$219,378	\$1,812,095
SPECIAL CONTRACTS														
30	BILLS	5	5	5	5	5	5	5	5	5	5	5	5	60
31	THERMS	6,479,750	6,144,427	6,704,343	6,223,462	6,192,763	5,906,946	6,395,127	6,284,967	5,346,983	5,488,109	8,126,994	6,856,128	74,150,000
32	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0
33	NON-FUEL	\$90,209	\$83,816	\$89,039	\$85,135	\$87,257	\$86,042	\$90,660	\$88,043	\$83,991	\$68,763	\$92,782	\$94,877	1,060,815
34	TOTAL	\$90,209	\$83,816	\$89,039	\$85,135	\$87,257	\$86,042	\$90,660	\$88,043	\$83,991	\$68,763	\$92,782	\$94,877	\$1,060,815
35	MISC SERVICE REVENUE	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	\$81,200
36	OTHER REVENUES	320	320	320	320	320	320	320	320	320	320	320	320	\$3,840
37	TOTAL MISC. REVENUES	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	5,420	\$85,040
36	TOTAL OPERATING REVENUE	\$1,470,421	\$1,249,716	\$1,477,577	\$1,287,963	\$1,126,511	\$1,060,793	\$1,017,679	\$983,092	\$898,264	\$1,084,142	\$1,144,190	\$1,437,704	\$14,238,052

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	JANUARY 2000	FEBRUARY 2000	MARCH 2000	APRIL 2000	MAY 2000	JUNE 2000	JULY 2000	AUGUST 2000	SEPTEMBER 2000	OCTOBER 2000	NOVEMBER 2000	DECEMBER 2000	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	1,079,505	895,410	1,024,860	877,321	771,329	568,540	656,510	627,233	502,847	630,231	795,224	951,356	9,380,366
2	COST OF GAS-FIRM	\$425,798	\$353,184	\$404,244	\$346,049	\$304,242	\$224,254	\$258,953	\$247,404	\$198,342	\$248,587	\$313,667	\$375,214	\$3,699,936
3	REVENUE RELATED TAXE:	\$2,142	\$1,777	\$2,033	\$1,741	\$1,530	\$1,128	\$1,303	\$1,244	\$998	\$1,250	\$1,578	\$1,887	\$18,611
4	I-GAS THERMS SOLD	756,829	683,474	910,235	797,083	695,377	828,858	636,646	605,097	573,153	770,563	674,450	839,181	8,770,946
5	COST OF GAS-I GAS	\$298,522	\$269,588	\$359,031	\$314,400	\$274,283	\$326,933	\$251,117	\$238,673	\$226,073	\$303,939	\$266,029	\$331,005	\$3,459,594
6	REVENUE RELATED TAXE:	\$1,502	\$1,356	\$1,806	\$1,581	\$1,380	\$1,644	\$1,263	\$1,201	\$1,137	\$1,529	\$1,338	\$1,665	\$17,402
7	TOTAL COST OF GAS	\$727,963	\$625,905	\$767,114	\$663,771	\$581,435	\$553,959	\$512,636	\$488,523	\$426,550	\$555,305	\$582,611	\$709,771	\$7,195,543
8	NET REVENUES	\$742,458	\$623,812	\$710,463	\$624,193	\$545,076	\$506,834	\$505,043	\$494,569	\$471,713	\$528,837	\$561,579	\$727,933	\$7,042,509

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

FOR THE YEAR ENDED 12/31/01

DOCKET NO.: 000108-GU

LINE NO.	RATE CLASS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
1	GS-1 BILLS- 0 TO 300 THERMS	8,414	8,484	8,519	8,433	8,169	8,027	7,977	7,945	7,961	8,015	8,250	8,542	98,736
2	GS-1 THERMS	217,648	140,530	177,101	142,927	97,866	77,565	74,890	71,669	68,118	74,846	100,954	162,744	1,406,857
3	CUSTOMER CHARGE	\$60,221	\$60,727	\$60,978	\$60,361	\$58,469	\$57,453	\$57,092	\$56,866	\$56,984	\$57,366	\$59,047	\$61,139	\$706,704
4	ENERGY CHARGE	\$100,274	\$64,744	\$81,593	\$65,849	\$45,088	\$35,736	\$34,503	\$33,019	\$31,383	\$34,483	\$46,511	\$74,979	\$648,161
5	PGA	\$86,280	\$55,709	\$70,207	\$56,659	\$38,796	\$30,749	\$29,688	\$28,411	\$27,003	\$29,671	\$40,020	\$64,515	\$557,709
6	TOTAL	\$246,775	\$181,181	\$212,777	\$182,869	\$142,353	\$123,937	\$121,284	\$118,296	\$115,371	\$121,520	\$145,579	\$200,832	\$1,912,574
7	TS-1 BILLS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TS-1 THERMS	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	ENERGY CHARGE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL	\$0												
12	GS-2 BILLS	3,077	3,103	3,116	3,084	2,986	2,934	2,915	2,903	2,910	2,929	3,018	3,124	36,096
13	GS-2 THERMS	193,436	185,969	184,182	182,136	146,448	138,863	141,540	138,802	135,037	139,313	153,173	187,112	1,885,993
14	CUSTOMER CHARGE	\$24,163	\$24,368	\$24,469	\$24,219	\$23,452	\$23,041	\$22,895	\$22,803	\$22,851	\$23,006	\$23,687	\$24,534	\$283,488
15	ENERGY CHARGE	\$75,759	\$65,001	\$72,127	\$63,500	\$57,358	\$54,385	\$55,434	\$54,362	\$52,887	\$54,562	\$59,990	\$73,282	\$738,644
16	PGA	\$76,682	\$65,794	\$73,006	\$84,274	\$58,055	\$55,049	\$56,110	\$55,024	\$53,532	\$55,227	\$60,721	\$74,176	\$747,649
17	TOTAL	\$176,804	\$155,183	\$169,602	\$151,994	\$138,863	\$132,475	\$134,438	\$132,189	\$129,270	\$132,794	\$144,398	\$171,892	\$1,769,782
18	TS-2 BILLS	30	30	30	30	30	30	30	30	30	30	30	30	360
19	TS-2 THERMS	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	1,568	18,810
20	CUSTOMER CHARGE	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$5,400
21	ENERGY CHARGE	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$347	\$4,160
22	TOTAL	\$797	\$9,560											
23	GS-3 BILLS	259	260	260	257	250	247	246	244	246	247	251	257	3,024
24	GS-3 THERMS	184,372	155,147	174,505	151,069	134,377	126,307	129,155	126,242	122,236	126,786	141,533	177,644	1,749,374
25	CUSTOMER CHARGE	\$3,807	\$3,820	\$3,819	\$3,767	\$3,677	\$3,628	\$3,611	\$3,582	\$3,608	\$3,625	\$3,682	\$3,773	\$44,400
26	ENERGY CHARGE	\$41,848	\$35,214	\$39,608	\$34,289	\$30,500	\$28,668	\$29,315	\$28,654	\$27,744	\$28,777	\$32,124	\$40,321	\$397,063
27	PGA	\$73,089	\$61,504	\$69,178	\$59,887	\$53,270	\$50,071	\$51,200	\$50,045	\$48,457	\$50,261	\$56,107	\$70,422	\$693,491
28	TOTAL	\$118,744	\$100,538	\$112,605	\$97,943	\$87,448	\$82,368	\$84,126	\$82,281	\$79,809	\$82,663	\$91,913	\$114,516	\$1,134,853
29	TS-3 BILLS	40	40	40	40	40	40	40	40	40	40	40	40	480
30	TS-3 THERMS	23,110	23,110	23,110	23,110	23,110	23,110	23,110	23,110	23,110	23,110	23,110	23,110	277,320
31	CUSTOMER CHARGE	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
32	ENERGY CHARGE	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$5,111	\$61,329
33	TOTAL	\$5,711	\$68,529											
34	GS-4 BILLS	63	63	63	62	59	58	58	57	58	58	60	62	720
35	GS-4 THERMS	105,726	82,392	97,847	79,136	65,908	59,365	61,639	59,313	56,115	59,748	71,522	100,353	898,964
36	CUSTOMER CHARGE	\$941	\$945	\$945	\$925	\$891	\$873	\$866	\$856	\$865	\$872	\$893	\$928	\$10,800
37	ENERGY CHARGE	\$23,381	\$18,221	\$21,639	\$17,501	\$14,553	\$13,129	\$13,832	\$13,117	\$12,410	\$13,213	\$15,817	\$22,193	\$198,806
38	PGA	\$41,912	\$32,682	\$38,789	\$31,371	\$26,088	\$23,534	\$24,435	\$23,513	\$22,245	\$23,685	\$28,353	\$39,782	\$356,369
39	TOTAL	\$66,234	\$51,828	\$61,373	\$49,797	\$41,532	\$37,535	\$38,933	\$37,486	\$35,520	\$37,770	\$45,063	\$62,903	\$565,975

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

FOR THE YEAR ENDED 12/31/01

DOCKET NO.: 000108-GU

LINE NO.	RATE CLASS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
40	TS-4 BILLS	48	48	48	48	48	48	48	48	46	48	48	48	578
41	TS-4 THERMS	59,932	59,932	59,932	59,932	59,932	59,932	59,932	59,932	59,932	59,932	59,932	59,932	719,164
42	CUSTOMER CHARGE	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$8,640
43	ENERGY CHARGE	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$13,254	\$159,048
44	TOTAL	\$13,974	\$187,888											
25,001 TO 50,000 THERMS														
45	GS-5 BILLS	14	14	14	13	13	13	12	12	12	13	13	13	166
46	GS-5 THERMS	53,780	41,347	49,582	39,612	32,511	29,076	30,289	29,050	27,346	29,281	35,555	50,917	448,347
47	CUSTOMER CHARGE	\$204	\$206	\$205	\$201	\$193	\$189	\$187	\$185	\$187	\$186	\$183	\$201	\$2,340
48	ENERGY CHARGE	\$11,893	\$9,144	\$10,965	\$8,760	\$7,190	\$6,431	\$8,698	\$6,424	\$6,047	\$6,476	\$7,863	\$11,260	\$99,152
49	PGA	\$21,320	\$16,391	\$19,655	\$15,703	\$12,888	\$11,527	\$12,007	\$11,516	\$10,840	\$11,608	\$14,095	\$20,185	\$177,735
50	TOTAL	\$33,417	\$25,740	\$30,826	\$24,664	\$20,271	\$18,146	\$18,893	\$18,125	\$17,075	\$18,272	\$22,151	\$31,647	\$279,227
51	TS-5 BILLS	12	12	12	12	12	12	12	12	12	12	12	12	144
52	TS-5 THERMS	34,468	34,488	34,488	34,488	34,488	34,488	34,488	34,488	34,488	34,488	34,488	34,488	413,856
53	CUSTOMER CHARGE	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$180	\$2,160
54	ENERGY CHARGE	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$7,627	\$91,524
55	TOTAL	\$7,807	\$93,684											
50,001 TO 100,000 THERMS														
58	GS-6 BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
57	GS-6 THERMS	57,341	48,016	55,343	53,345	52,739	51,407	49,409	50,499	40,982	44,080	54,979	47,290	605,439
56	CUSTOMER CHARGE	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
59	ENERGY CHARGE	\$9,913	\$8,301	\$9,567	\$9,222	\$9,117	\$8,887	\$8,541	\$8,730	\$7,086	\$7,620	\$9,504	\$8,175	\$104,662
60	PGA	\$22,731	\$19,035	\$21,839	\$21,147	\$20,907	\$20,379	\$19,587	\$20,019	\$16,250	\$17,474	\$21,795	\$18,747	\$240,010
61	TOTAL	\$32,944	\$27,535	\$31,706	\$30,569	\$30,224	\$29,486	\$28,328	\$28,949	\$23,537	\$25,295	\$31,499	\$27,122	\$347,072
62	TS-6 BILLS	10	10	10	10	10	10	10	10	10	10	10	10	120
63	TS-6 THERMS	67,610	61,719	64,468	49,480	50,986	39,335	43,001	34,361	34,558	56,287	74,548	78,147	854,500
64	CUSTOMER CHARGE	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400
65	ENERGY CHARGE	\$11,688	\$10,669	\$11,145	\$8,554	\$8,814	\$6,800	\$7,434	\$5,940	\$5,974	\$9,730	\$12,887	\$13,509	\$113,143
66	TOTAL	\$11,688	\$10,869	\$11,345	\$8,754	\$9,014	\$7,000	\$7,634	\$6,140	\$6,174	\$9,930	\$13,087	\$13,709	\$115,543
100,001 TO 500,000 THERMS														
67	GS-7 BILLS	6	6	6	6	6	6	6	6	6	6	6	6	72
68	GS-7 THERMS	57,162	66,714	61,262	82,448	92,428	67,178	93,220	91,651	71,151	80,180	89,896	89,711	923,000
69	CUSTOMER CHARGE	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$240	\$2,880
70	ENERGY CHARGE	\$4,509	\$5,263	\$4,833	\$6,504	\$7,292	\$5,300	\$7,354	\$7,230	\$5,613	\$6,325	\$7,092	\$5,500	\$72,815
71	PGA	\$22,660	\$26,447	\$24,286	\$32,684	\$36,640	\$26,631	\$38,954	\$36,332	\$26,206	\$31,785	\$35,637	\$27,835	\$365,898
72	TOTAL	\$27,410	\$31,950	\$29,358	\$39,428	\$44,172	\$32,170	\$44,548	\$43,803	\$34,059	\$38,351	\$42,969	\$33,375	\$441,593
783	TS-7 BILLS	33	33	33	33	33	33	33	33	33	33	33	33	396
74	TS-7 THERMS	747,928	648,551	733,145	670,364	660,528	652,677	641,840	674,578	638,757	740,553	731,246	829,534	8,369,500
75	CUSTOMER CHARGE	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$30,720
76	ENERGY CHARGE	\$55,948	\$48,514	\$54,842	\$50,146	\$49,410	\$46,823	\$47,997	\$50,461	\$47,782	\$55,396	\$54,700	\$62,053	\$826,073
77	TOTAL	\$58,506	\$51,074	\$57,402	\$52,706	\$51,970	\$51,383	\$50,557	\$53,021	\$50,342	\$57,956	\$57,260	\$64,613	\$656,793

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR REVENUE AND COST OF GAS FOR PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

FOR THE YEAR ENDED 12/31/01

DOCKET NO.: 000108-GU

LINE NO.	RATE CLASS	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	TOTAL
500,001 TO 1,000,000 THERMS														
78	GS-8 BILLS	2	2	2	2	2	2	2	2	2	2	2	2	24
79	GS-8 THERMS	109,550	141,646	110,889	75,461	142,500	100,596	55,378	109,982	45,020	103,775	65,492	209,711	1,270,000
80	CUSTOMER CHARGE	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$6,400
81	ENERGY CHARGE	\$5,819	\$7,524	\$5,890	\$4,008	\$7,570	\$5,344	\$2,942	\$5,842	\$2,391	\$5,513	\$3,479	\$11,140	\$67,462
82	PGA	\$43,428	\$56,152	\$43,959	\$29,014	\$56,490	\$39,879	\$21,953	\$43,599	\$17,847	\$41,139	\$25,963	\$83,134	\$503,456
83	TOTAL	\$49,948	\$64,376	\$50,549	\$34,623	\$84,760	\$45,922	\$25,595	\$50,141	\$20,938	\$47,351	\$30,141	\$94,974	\$579,319
1,000,001 THERMS & OVER														
84	TS-8 BILLS	13	13	13	13	13	13	13	13	13	13	13	13	156
85	TS-8 THERMS	738,167	679,219	792,807	613,360	643,803	640,900	726,931	690,274	569,693	639,566	606,599	697,680	8,039,000
86	CUSTOMER CHARGE	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$520	\$6,240
87	ENERGY CHARGE	\$58,234	\$53,564	\$62,545	\$48,388	\$50,790	\$50,561	\$57,348	\$54,456	\$44,943	\$50,455	\$47,855	\$55,040	\$634,197
88	TOTAL	\$58,754	\$54,104	\$63,065	\$48,908	\$51,310	\$51,081	\$57,888	\$54,976	\$45,463	\$50,975	\$48,375	\$55,560	\$840,437
1,000,001 THERMS & OVER														
89	GS-9 BILLS	3	3	3	3	3	3	3	3	3	3	3	3	36
90	GS-9 THERMS	485,875	413,263	632,499	560,530	426,063	499,792	427,733	323,204	301,917	464,323	441,773	443,027	5,420,000
91	CUSTOMER CHARGE	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$1,050	\$12,600
92	ENERGY CHARGE	\$25,810	\$21,953	\$33,598	\$29,775	\$22,632	\$26,549	\$22,721	\$17,169	\$16,038	\$24,665	\$23,467	\$23,534	\$287,910
93	PGA	\$192,612	\$163,827	\$250,736	\$222,207	\$168,901	\$198,128	\$169,563	\$128,125	\$119,687	\$184,068	\$175,129	\$175,826	\$2,148,608
94	TOTAL	\$219,471	\$186,829	\$285,385	\$253,032	\$192,583	\$225,727	\$193,334	\$148,344	\$136,774	\$209,783	\$199,646	\$200,209	\$2,449,119
1,000,001 THERMS & OVER														
95	TS-9 BILLS	6	6	8	6	6	6	6	6	6	6	6	6	72
96	TS-9 THERMS	1,539,297	1,237,819	1,383,570	1,173,366	734,204	539,770	483,481	518,228	576,334	704,040	742,957	1,715,133	11,348,000
97	CUSTOMER CHARGE	\$860	\$860	\$860	\$860	\$860	\$860	\$860	\$860	\$860	\$860	\$860	\$860	\$10,320
98	ENERGY CHARGE	\$108,348	\$87,113	\$97,386	\$82,591	\$51,679	\$37,993	\$34,031	\$36,477	\$40,567	\$49,558	\$52,295	\$120,724	\$798,761
99	TOTAL	\$109,208	\$87,973	\$98,246	\$83,451	\$52,539	\$38,853	\$34,891	\$37,337	\$41,427	\$50,416	\$53,155	\$121,584	\$809,081
1,000,001 THERMS & OVER														
100	SC BILLS	7	7	7	7	7	7	7	7	7	7	7	7	84
101	SC THERMS	8,654,525	6,310,157	6,885,175	6,391,324	6,359,796	6,066,270	6,567,618	6,454,488	5,493,257	5,634,083	6,292,253	7,041,054	78,150,000
102	CUSTOMER CHARGE	\$120,858	\$114,414	\$124,840	\$115,888	\$115,314	\$109,992	\$119,083	\$117,031	\$99,602	\$102,156	\$114,090	\$127,667	\$1,380,733
103	ENERGY CHARGE	\$120,858	\$114,414	\$124,840	\$115,888	\$115,314	\$109,992	\$119,083	\$117,031	\$99,602	\$102,156	\$114,090	\$127,667	\$1,380,733
104	TOTAL	\$120,658	\$114,414	\$124,840	\$115,886	\$115,314	\$109,992	\$119,083	\$117,031	\$99,602	\$102,156	\$114,090	\$127,667	\$1,380,733
105	OTHER REVENUE	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,028	\$5,025	\$60,333
106	TOTAL OPERATING REVENUE	\$1,363,779	\$1,176,892	\$1,372,396	\$1,207,639	\$1,075,668	\$1,019,373	\$992,828	\$959,435	\$868,677	\$1,018,549	\$1,072,643	\$1,353,815	\$13,481,994
107	TOTAL CUSTOMERS	12,046	12,144	12,192	12,069	11,698	11,499	11,428	11,382	11,407	11,482	11,809	12,218	141,372
108	TOTAL THERMS	11,331,513	10,311,389	11,521,453	10,363,655	9,759,153	9,208,202	9,645,022	9,491,437	8,299,628	9,015,960	9,721,578	11,929,155	120,598,144

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR THE REVENUE AND COST OF GAS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	JAN 2001	FEB 2001	MAR 2001	APR 2001	MAY 2001	JUN 2001	JUL 2001	AUG 2001	SEP 2001	OCT 2001	NOV 2001	DEC 2001	TOTAL	
COST OF GAS														
1	FIRM THERMS SOLD	1,464,890	1,255,025	1,543,189	1,346,664	1,190,739	1,150,152	1,063,254	1,000,411	867,932	1,122,333	1,154,877	1,448,509	14,607,974
2	COST OF GAS-FIRM	\$577,808	\$495,029	\$608,692	\$531,175	\$469,673	\$453,663	\$419,388	\$394,600	\$342,346	\$442,691	\$455,527	\$571,349	\$5,761,942
3	REVENUE RELATED TAXES	\$2,906	\$2,490	\$3,062	\$2,672	\$2,362	\$2,282	\$2,110	\$1,985	\$1,722	\$2,227	\$2,291	\$2,874	\$28,983
4	I-GAS THERMS SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COST OF GAS-I GAS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	REVENUE RELATED TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	TOTAL COST OF GAS	\$580,715	\$497,519	\$611,754	\$533,847	\$472,035	\$455,945	\$421,497	\$396,585	\$344,068	\$444,918	\$457,819	\$574,223	\$5,790,925
8	NET REVENUES	\$783,064	\$679,373	\$760,642	\$674,092	\$603,633	\$563,427	\$571,331	\$562,850	\$524,610	\$573,631	\$614,824	\$779,592	\$7,691,069

NOTE: REVENUE RELATED TAXES INCLUDES A FUEL TAX OF .503%.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	HISTORIC BASE	PROJECTED	TREND BASIS FROM ABOVE
					YEAR + 1 12/31/00	TEST YEAR 12/31/01	
<u>TREND RATES:</u>							
#1	PAYROLL ONLY				4.00%	4.00%	
#2	CUSTOMER GROWTH X INFLATION				7.62%	7.62%	
#3	INFLATION ONLY				2.50%	2.50%	
#4	CUSTOMER GROWTH				5.00%	5.00%	
<u>DISTRIBUTION EXPENSE</u>							
1	870 Payroll trended	130,273	0	130,273	135,484	140,903	#1
2	Other trended	20,243	0	20,243	21,787	23,448	#2
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	0	
5	Total	150,516	0	150,516	157,270	164,351	
6	871 Payroll trended	70,565	0	70,565	73,388	76,323	#1
7	Other trended	15,334	0	15,334	16,503	17,762	#2
8	Other 2000	0	0	0	42,700	44,408	#1
9	Other 2001	0	0	0	0	0	
10	Total	85,899	0	85,899	132,591	138,493	
11	874 Payroll trended	132,556	0	132,556	137,858	143,373	#1
12	Other trended	65,549	0	65,549	70,547	75,926	#2
13	Other 2000	0	0	0	0	0	
14	Other 2001	0	0	0	0	0	
15	Total	198,105	0	198,105	208,405	219,299	
16	875 Payroll trended	0	0	0	0	0	
17	Other trended	0	0	0	0	0	
18	Other 2000	0	0	0	0	0	
19	Other 2001	0	0	0	0	0	
20	Total	0	0	0	0	0	
21	876 Payroll trended	0	0	0	0	0	
22	Other trended	0	0	0	0	0	
23	Other 2000	0	0	0	0	0	
24	Other 2001	0	0	0	0	0	
25	Total	0	0	0	0	0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>DISTRIBUTION EXPENSE</u>							
1	877 Payroll trended	886	0	886	921	958	#1
2	Other trended	21,478	0	21,478	6,972	7,504	#2
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	0	
5	Total	<u>22,364</u>	<u>0</u>	<u>22,364</u>	<u>7,893</u>	<u>8,462</u>	
6	878 Payroll trended	215,040	0	215,040	223,642	232,587	#1
7	Other trended	79,678	0	79,678	85,753	92,292	#2
8	Other 2000	0	0	0	0	0	
9	Other 2001	0	0	0	0	0	
10	Total	<u>294,718</u>	<u>0</u>	<u>294,718</u>	<u>309,395</u>	<u>324,879</u>	
11	879 Payroll trended	142,850	(138,579)	4,271	4,442	4,620	#1
12	Other trended	229,414	(222,555)	6,859	7,382	7,945	#2
13	Other 2000	0	0	0	0	0	
14	Other 2001	0	0	0	0	0	
15	Total	<u>372,264</u>	<u>(361,134)</u>	<u>11,130</u>	<u>11,824</u>	<u>12,564</u>	
16	880 Payroll trended	61,140	0	61,140	63,586	66,129	#1
17	Other trended	17,122	0	17,122	17,550	17,989	#3
18	Other 2000	0	0	0	0	0	
19	Other 2001	0	0	0	0	0	
20	Total	<u>78,262</u>	<u>0</u>	<u>78,262</u>	<u>81,136</u>	<u>84,118</u>	
21	881 Payroll trended	0	0	0	0	0	
22	Other trended	30,449	0	30,449	31,210	31,990	#3
23	Other 2000	0	0	0	0	0	
24	Other 2001	0	0	0	0	0	
25	Total	<u>30,449</u>	<u>0</u>	<u>30,449</u>	<u>31,210</u>	<u>31,990</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	885 Payroll trended	0	0	0	0	0	
2	Other trended	0	0	0	0	0	
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	0	
5	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
6	886 Payroll trended	0	0	0	0	0	
7	Other trended	0	0	0	0	0	
8	Other 2000	0	0	0	0	0	
9	Other 2001	0	0	0	0	0	
10	Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11	887 Payroll trended	59,356	0	59,356	61,730	64,199	#1
12	Other trended	38,975	(474)	38,501	41,437	44,596	#2
13	Other 2000	0	0	0	0	0	
14	Other 2001	0	0	0	0	0	
15	Total	<u>98,331</u>	<u>(474)</u>	<u>97,857</u>	<u>103,167</u>	<u>108,796</u>	
16	889 Payroll trended	5,154	0	5,154	5,360	5,575	#1
17	Other trended	7,062	0	7,062	7,600	8,180	#2
18	Other 2000	0	0	0	0	0	
19	Other 2001	0	0	0	0	0	
20	Total	<u>12,216</u>	<u>0</u>	<u>12,216</u>	<u>12,961</u>	<u>13,755</u>	
21	890 Payroll trended	32,829	0	32,829	34,142	35,508	#1
22	Other trended	23,383	0	23,383	9,022	9,710	#2
23	Other 2000	0	0	0	0	0	
24	Other 2001	0	0	0	0	0	
25	Total	<u>56,212</u>	<u>0</u>	<u>56,212</u>	<u>43,164</u>	<u>45,218</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>MAINTENANCE EXPENSE</u>							
1	891 Payroll trended	11,642	0	11,642	12,108	12,592	#1
2	Other trended	8,744	0	8,744	9,411	10,128	#2
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	0	
5	Total	<u>20,386</u>	<u>0</u>	<u>20,386</u>	<u>21,518</u>	<u>22,720</u>	
6	892 Payroll trended	17,639	0	17,639	18,345	19,078	#1
7	Other trended	14,845	0	14,845	15,977	17,195	#2
8	Other 2000	0	0	0	0	0	
9	Other 2001	0	0	0	0	0	
10	Total	<u>32,484</u>	<u>0</u>	<u>32,484</u>	<u>34,321</u>	<u>36,274</u>	
11	893 Payroll trended	5,169	0	5,169	5,376	5,591	#1
12	Other trended	64,096	0	64,096	68,983	74,243	#2
13	Other 2000	0	0	0	0	0	
14	Other 2001	0	0	0	0	0	
15	Total	<u>69,265</u>	<u>0</u>	<u>69,265</u>	<u>74,359</u>	<u>79,834</u>	
16	894 Payroll trended	5,759	0	5,759	5,989	6,229	#1
17	Other trended	12,538	0	12,538	13,494	14,523	#2
18	Other 2000	0	0	0	0	0	
19	Other 2001	0	0	0	0	0	
20	Total	<u>18,297</u>	<u>0</u>	<u>18,297</u>	<u>19,483</u>	<u>20,752</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER ACCT. & COLLECT.</u>							
1	901 Payroll trended	75,433	0	75,433	78,450	81,588	#1
2	Other trended	9,794	0	9,794	10,541	11,345	#2
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	0	
5	Total	85,227	0	85,227	88,991	92,933	
6	902 Payroll trended	15,787	0	15,787	16,418	17,075	#1
7	Other trended	74,805	0	74,805	80,509	86,648	#2
8	Other 2000	0	0	0	0	0	
9	Other 2001	0	0	0	0	0	
10	Total	90,592	0	90,592	96,927	103,723	
11	903 Payroll trended	175,807	0	175,807	182,839	190,153	#1
12	Other trended	168,405	0	168,405	181,246	195,066	#2
13	Other 2000	0	0	0	42,000	43,680	#1
14	Other 2001	0	0	0	0	0	
15	Total	344,212	0	344,212	406,085	428,899	
16	904 Payroll trended	0	0	0	0	0	
17	Other trended	25,250	0	25,250	27,175	29,247	#2
18	Other 2000	0	0	0	0	0	
19	Other 2001	0	0	0	0	0	
20	Total	25,250	0	25,250	27,175	29,247	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>CUSTOMER SERVICE & INFO.</u>							
1	909 Payroll trended	0	0	0	0	0	
2	Other trended	27,877	(27,877)	0	0	0	
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	5,000	
5	Total	<u>27,877</u>	<u>(27,877)</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>SALES PROMOTION EXPENSE</u>							
1	912 Payroll trended	274,470	0	274,470	285,449	296,867	#1
2	Other trended	62,871	10,000	72,871	74,693	76,560	#3
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	63,000	
5	Total	<u>337,341</u>	<u>10,000</u>	<u>347,341</u>	<u>360,142</u>	<u>436,427</u>	
6	913 Payroll trended	0	0	0	0	0	
7	Other trended	18,330	(18,330)	0	0	0	
8	Other 2000	0	0	0	0	0	
9	Other 2001	0	0	0	0	0	
10	Total	<u>18,330</u>	<u>(18,330)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
11	916 Payroll trended	980	0	980	1,019	1,060	#1
12	Other trended	1,836	(1,611)	225	242	261	#2
13	Other 2000	0	0	0	0	0	
14	Other 2001	0	0	0	0	0	
15	Total	<u>2,816</u>	<u>(1,611)</u>	<u>1,205</u>	<u>1,261</u>	<u>1,321</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	920 Payroll trended	346,269	0	346,269	360,120	374,525	#1
2	Other trended	210,421	1,029	211,450	227,573	244,926	#2
3	Other 2000	0	0	0	161,418	167,875	#1
4	Other 2000	0	0	0	2,000	2,153	#2
5	Other 2001	0	0	0	0	70,000	
8	Total	<u>556,690</u>	<u>1,029</u>	<u>557,719</u>	<u>751,111</u>	<u>859,477</u>	
7	921 Payroll trended	0	0	0	0	0	
8	Other trended	223,501	0	223,501	240,543	258,884	#2
9	Other trended	87,089	(4,745)	82,344	84,403	86,513	#3
10	Other 2000	0	0	0	0	0	
11	Other 2001	0	0	0	0	0	
12	Total	<u>310,590</u>	<u>(4,745)</u>	<u>305,845</u>	<u>324,946</u>	<u>345,397</u>	
13	922 Payroll trended	0	0	0	0	0	
14	Other trended	(58,810)	0	(58,810)	(63,294)	(68,120)	#2
15	Other 2000	0	0	0	0	0	
16	Other 2001	0	0	0	0	0	
17	Total	<u>(58,810)</u>	<u>0</u>	<u>(58,810)</u>	<u>(63,294)</u>	<u>(68,120)</u>	
18	923 Payroll trended	0	0	0	0	0	
19	Other trended	333,973	(73,559)	260,414	266,924	273,597	#3
20	Other 2000	0	0	0	0	0	
21	Other 2001	0	0	0	0	0	
22	Total	<u>333,973</u>	<u>(73,559)</u>	<u>260,414</u>	<u>266,924</u>	<u>273,597</u>	
23	924 Payroll trended	0	0	0	0	0	
24	Other not trended	10,674	0	10,674	10,949	11,233	
25	Other 2000	0	0	0	0	0	
26	Other 2001	0	0	0	0	0	
27	Total	<u>10,674</u>	<u>0</u>	<u>10,674</u>	<u>10,949</u>	<u>11,233</u>	
28	925 Payroll trended	112	0	112	116	121	#1
29	Other not trended	141,173	0	141,173	144,019	146,894	
30	Other 2000	0	0	0	0	0	
31	Other 2001	0	0	0	0	0	
32	Total	<u>141,285</u>	<u>0</u>	<u>141,285</u>	<u>144,135</u>	<u>147,015</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCOUNT	CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>ADMINISTRATIVE & GENERAL EXPENSE</u>							
1	926 Payroll trended	78,335	0	78,335	81,468	84,727	#1
2	Other trended	314,294	(1,887)	312,407	320,217	328,223	#3
3	Other 2000	0	0	0	0	0	
4	Other 2001	0	0	0	0	0	
5	Total	<u>392,629</u>	<u>(1,887)</u>	<u>390,742</u>	<u>401,686</u>	<u>412,950</u>	
6	928 Payroll trended	0	0	0	0	0	
7	Other trended	3,120	0	3,120	3,358	3,614	#2
8	Other 2000	0	0	0	0	0	
9	Other 2001	0	0	0	0	60,875	
10	Total	<u>3,120</u>	<u>0</u>	<u>3,120</u>	<u>3,358</u>	<u>64,489</u>	
11	930 Payroll trended	0	0	0	0	0	
12	Other trended	76,174	0	76,174	78,078	80,030	#3
13	Other 2000	0	0	0	0	0	
14	Other 2001	0	0	0	0	0	
15	Total	<u>76,174</u>	<u>0</u>	<u>76,174</u>	<u>78,078</u>	<u>80,030</u>	
16	931 Payroll trended	0	0	0	0	0	
17	Other trended	54,161	0	54,161	55,515	56,903	#3
18	Other 2000	0	0	0	0	0	
19	Other 2001	0	0	0	0	0	
20	Total	<u>54,161</u>	<u>0</u>	<u>54,161</u>	<u>55,515</u>	<u>56,903</u>	
21	932 Payroll trended	893	0	893	929	966	#1
22	Other trended	21,224	0	21,224	22,842	24,584	#2
23	Other 2000	0	0	0	0	0	
24	Other 2001	0	0	0	0	0	
25	Total	<u>22,117</u>	<u>0</u>	<u>22,117</u>	<u>23,771</u>	<u>25,550</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF OPERATION AND MAINTENANCE EXPENSES FOR THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR. IF ADDITIONAL TREND RATES ARE APPLIED, PROVIDE AN EXPLANATION AS TO THE BASIS OF THE FACTOR.

TYPE OF DATA SHOWN:
 HISTORIC BASE YEAR DATA: 12/31/99
 HISTORIC BASE YR + 1: 12/31/00
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

		HISTORIC BASE YEAR + 1 12/31/00	PROJECTED TEST YEAR 12/31/01
<u>TREND RATES:</u>			
#1	PAYROLL ONLY	4.00%	4.00%
#2	CUSTOMER GROWTH X INFLATION	7.62%	7.62%
#3	INFLATION ONLY	2.50%	2.50%
#4	CUSTOMER GROWTH	5.00%	5.00%

LINE NO.		CFG BASE YEAR	ADJUSTMENTS	TOTAL BASE YEAR	BASE YEAR + 1	PROJECTED TEST YEAR	TREND BASIS FROM ABOVE
<u>TOTAL EXPENSES</u>							
1	Payroll trended	1,858,944	(138,579)	1,720,365	1,789,180	1,860,747	
2	Other	2,455,072	(340,009)	2,115,063	2,189,162	2,299,838	
3	Other 2000	0	0	0	248,118	258,115	
4	Other 2001	0	0	0	0	198,875	
5	Total	<u>4,314,016</u>	<u>(478,588)</u>	<u>3,835,428</u>	<u>4,226,460</u>	<u>4,617,575</u>	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO..000108-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/00

LINE NO.	A/C NO.	DESCRIPTION		Jan 2000	Feb 2000	Mar 2000	Apr 2000	May 2000	Jun 2000	Jul 2000	Aug 2000	Sep 2000	Oct 2000	Nov 2000	Dec 2000	TOTAL EXPENSE
1	382	GAS HOLDERS	0.000	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$71,112
2	375	STRUCTURES & IMPROVEMENTS	0.030	583	590	596	596	596	596	596	596	596	596	596	596	7,136
3	376	MAINS (STEEL)	0.032	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	334,221
4	378	MAINS (PLASTIC)	0.035	11,786	12,035	12,321	12,835	13,692	14,690	15,461	16,108	16,918	17,788	18,089	18,074	179,798
5	378	MEAS & REG STATION EQUIP-GEN	0.036	1,733	1,751	1,770	1,788	1,807	1,825	1,868	1,912	1,930	1,948	1,967	1,985	22,285
6	379	MEAS & REG STAT EQ-CITY GATE	0.035	3,203	3,331	3,497	3,544	3,552	3,560	3,568	3,608	3,749	3,894	3,964	3,999	43,470
7	380	SERVICES (STEEL)	0.053	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	56,426
8	380	SERVICES (PLASTIC)	0.055	8,991	9,183	9,376	9,568	9,760	9,952	10,144	10,336	10,528	10,720	10,913	11,105	120,576
9	381	METERS	0.045	3,973	4,017	4,061	4,105	4,149	4,194	4,238	4,282	4,326	4,370	4,414	4,459	50,588
10	382	METER INSTALLATIONS	0.035	1,992	2,054	2,115	2,176	2,238	2,299	2,361	2,422	2,484	2,545	2,606	2,668	27,960
11	383	HOUSE REGULATORS	0.036	2,168	2,195	2,231	2,266	2,281	2,308	2,336	2,351	2,378	2,406	2,421	2,436	27,776
12	384	HOUSE REGULATORS INSTALL.	0.032	0	0	0	0	0	0	0	0	0	0	0	0	0
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.040	4,202	4,229	4,257	4,284	4,312	4,339	4,367	4,447	4,538	4,575	4,625	4,674	52,850
14	386	OTHER PROP ON CUST PREMISES	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.01	OTHER PROP-CUST PREM-A/C&B	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.02	OTHER PROP-CUST PREM-W HEAT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0.168	3,832	4,042	4,285	4,370	4,394	4,418	4,418	4,418	4,418	4,418	4,418	4,418	51,850
19	389	LAND	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0.023	641	641	641	641	641	641	641	641	641	641	641	640	7,690
21	391.01	DATA PROCESSING EQUIPMENT	0.143	1,572	1,597	1,612	1,627	1,642	1,657	1,672	1,687	1,702	1,717	1,731	1,746	19,962
22	391.02	OFFICE FURNITURE	0.058	455	523	557	569	581	593	605	617	629	641	654	660	7,085
23	391.03	OFFICE EQUIPMENT	0.094	604	604	604	604	604	604	604	604	604	604	604	604	7,251
24	391.04	VAX SYSTEM EQUIPMENT	0.167	698	698	698	698	698	698	698	698	698	698	698	698	8,375
25	392	AUTO & TRUCK	0.142	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.03	OTHER TRANSPORTATION EQUIP	0.029	288	288	288	288	288	288	288	288	288	288	288	288	3,455
27	393	STORES EQUIPMENT	0.040	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.053	345	350	354	358	360	362	363	365	369	373	375	377	4,351
29	395	LABORATORY EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0.078	2,011	2,125	2,125	2,206	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	26,768
31	397	COMMUNICATION EQUIPMENT	0.068	341	341	341	341	341	341	341	360	400	430	440	440	4,454
32	398	MISC EQUIPMENT	0.074	297	297	297	297	297	297	297	297	297	297	297	297	3,558
33		TOTAL DEPRECIATION EXPENSE		88,194	89,371	90,505	91,642	92,999	94,429	95,634	96,805	98,262	99,718	100,509	100,931	1,138,997
34		AMORTIZATION EXPENSE		11,279	11,279	11,279	11,279	11,279	11,279	11,279	11,279	11,279	11,279	11,323	8,449	132,560
35		TOTAL AMORT & DEPR EXPENSE		\$99,473	\$100,650	\$101,784	\$102,921	\$104,277	\$105,708	\$106,912	\$108,084	\$109,540	\$110,997	\$111,831	\$109,379	\$1,271,558

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ACCT SUB-ACCT NO.	PLANT ACCOUNT TITLE	Jan 2000	Feb 2000	Mar 2000	Apr 2000	May 2000	Jun 2000	Jul 2000	Aug 2000	Sep 2000	Oct 2000	Nov 2000	Dec 2000	TOTAL AMORT/REC EXPENSE
1	111-301	Accum Amort-Organ. Costs-CFG	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$700
2	111-302	Accumulated Amort-CFG	35	35	35	35	35	35	35	35	35	35	35	35	424
3	101-303	Misc Intangible Plant	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	100,262
4	115	Amort Acquis. Adj-CFG	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,874	0	31,175
5			<u>\$11,279</u>	<u>\$11,323</u>	<u>\$8,449</u>	<u>\$132,560</u>									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE HISTORIC BASE YEAR + 1. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 15 OF 28.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	12 Month Total
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	583	590	596	596	596	596	596	596	596	596	596	596	7,136
3	387	OTHER EQUIPMENT	3,832	4,042	4,285	4,370	4,394	4,418	4,418	4,418	4,418	4,418	4,418	4,418	51,850
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	641	641	641	641	641	641	641	641	641	641	641	640	7,690
6	391	OFFICE FURN & EQUIPMENT	3,330	3,423	3,471	3,498	3,525	3,552	3,579	3,606	3,633	3,660	3,687	3,708	42,673
7	392	AUTOS & TRUCKS	288	288	288	288	288	288	288	288	288	288	288	288	3,455
8	394	TOOL, SHOP, & GARAGE EQUIP	345	350	354	358	360	362	363	365	369	373	375	377	4,351
9	396	POWER OPERATED EQUIPMENT	2,011	2,125	2,125	2,206	2,288	2,288	2,288	2,288	2,288	2,288	2,288	2,288	26,768
10	397	COMMUNICATION EQUIPMENT	341	341	341	341	341	341	341	360	400	430	440	440	4,454
11	398	MISC EQUIP (SPECIFY)	297	297	297	297	297	297	297	297	297	297	297	297	3,558
12															
13															
14															
15		TOTAL	11,666	12,095	12,398	12,595	12,729	12,782	12,811	12,859	12,930	12,991	13,029	13,051	151,935

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	374	LAND	\$0	0.0%	\$0	
17	375	STRUCTURES & IMPROVEMENTS	\$7,136	0.0%	\$0	
18	387	OTHER EQUIPMENT	\$51,850	0.0%	\$0	
19	389	LAND	\$0	0.0%	\$0	
20	390	STRUCTURES & IMPROVEMENTS	\$7,690	0.0%	\$0	
21	391	OFFICE FURN & EQUIPMENT	\$42,673	7.2%	\$3,093	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
22	392	AUTOS & TRUCKS	\$3,455	7.2%	\$250	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
23	394	TOOL, SHOP, & GARAGE EQUIP	\$4,351	0.0%	\$0	
24	396	POWER OPERATED EQUIPMENT	\$26,768	0.0%	\$0	
25	397	COMMUNICATION EQUIPMENT	\$4,454	7.2%	\$323	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
26	398	MISC EQUIP (SPECIFY)	\$3,558	0.0%	\$0	
27			\$0	0.0%	\$0	
28			\$0	0.0%	\$0	
29			\$0	0.0%	\$0	
30		TOTAL	\$151,935		\$3,666	

SUPPORTING SCHEDULES: G-2 p.1, G-2 p.23-24, G-6 p.3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION FOR DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN
PROJECTED TEST YEAR: 12/31/01

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

WITNESS: WILLIAMS

DOCKET NO..000108-GU

ESTIMATED DEPRECIATION AND AMORTIZATION EXPENSE FOR THE YEAR ENDING 12/31/01

LINE NO.	A/C NO.	DESCRIPTION		Jan 2001	Feb 2001	Mar 2001	Apr 2001	May 2001	Jun 2001	Jul 2001	Aug 2001	Sep 2001	Oct 2001	Nov 2001	Dec 2001	TOTAL EXPENSE
1	362	GAS HOLDERS	0.000	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$5,926	\$71,112
2	375	STRUCTURES & IMPROVEMENTS	0.030	599	604	609	615	620	625	630	635	641	646	651	656	7,532
3	376	MAINS (STEEL)	0.032	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	27,852	334,221
4	376	MAINS (PLASTIC)	0.035	18,356	18,683	19,009	19,335	19,661	19,987	20,314	20,640	20,966	21,292	21,618	21,945	241,806
5	378	MEAS & REG STATION EQUIP-GEN	0.036	2,000	2,011	2,021	2,032	2,043	2,054	2,064	2,075	2,086	2,096	2,107	2,118	24,707
6	379	MEAS & REG STAT EQ-CITY GATE	0.035	4,005	4,007	4,010	4,012	4,015	4,017	4,019	4,022	4,024	4,027	4,029	4,032	48,218
7	380	SERVICES (STEEL)	0.053	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	4,702	56,426
8	380	SERVICES (PLASTIC)	0.055	11,320	11,558	11,797	12,035	12,274	12,512	12,751	12,989	13,227	13,466	13,704	13,943	151,576
9	381	METERS	0.045	4,508	4,563	4,618	4,673	4,728	4,782	4,837	4,892	4,947	5,002	5,057	5,111	57,718
10	382	METER INSTALLATIONS	0.035	2,732	2,798	2,863	2,929	2,995	3,061	3,127	3,193	3,259	3,325	3,391	3,457	37,132
11	383	HOUSE REGULATORS	0.036	2,460	2,487	2,515	2,542	2,569	2,597	2,624	2,652	2,679	2,707	2,734	2,762	31,328
12	384	HOUSE REGULATORS INSTALL.	0.032	0	0	0	0	0	0	0	0	0	0	0	0	0
13	385	INDUSTRIAL M&R STAT. EQUIP.	0.040	4,699	4,719	4,740	4,761	4,782	4,803	4,824	4,844	4,865	4,886	4,907	4,928	57,757
14	386	OTHER PROP ON CUST PREMISES	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
15	386.01	OTHER PROP-CUST PREM-A/C&B	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
16	386.02	OTHER PROP-CUST PREM-W HEAT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
17	386.03	OTHER PROP-CUST PREM-SCH AP	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
18	387	OTHER EQUIPMENT	0.168	4,433	4,462	4,491	4,520	4,549	4,578	4,608	4,637	4,666	4,695	4,724	4,753	55,116
19	389	LAND	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
20	390	STRUCTURES & IMPROVEMENTS	0.023	638	638	638	638	638	638	638	638	638	638	638	637	7,656
21	391.01	DATA PROCESSING EQUIPMENT	0.143	1,754	1,763	1,781	1,804	1,819	1,834	1,849	1,864	1,879	1,894	1,909	1,909	22,058
22	391.02	OFFICE FURNITURE	0.058	660	661	663	666	668	670	673	675	678	680	683	684	6,060
23	391.03	OFFICE EQUIPMENT	0.094	604	604	604	604	604	604	604	604	604	604	604	604	7,251
24	391.04	VAX SYSTEM EQUIPMENT	0.167	698	698	698	698	698	698	698	698	698	698	698	698	8,375
25	392	AUTO & TRUCK	0.142	0	0	0	0	0	0	0	0	0	0	0	0	0
26	392.03	OTHER TRANSPORTATION EQUIP	0.029	288	288	288	288	288	288	288	288	288	288	288	288	3,455
27	393	STORES EQUIPMENT	0.040	0	0	0	0	0	0	0	0	0	0	0	0	0
28	394	TOOLS, SHOP, GARAGE EQUIP	0.053	379	382	384	387	389	392	395	397	400	402	405	408	4,720
29	395	LABORATORY EQUIPMENT	0.000	0	0	0	0	0	0	0	0	0	0	0	0	0
30	396	POWER OPERATED EQUIPMENT	0.078	2,300	2,324	2,349	2,373	2,397	2,422	2,446	2,470	2,495	2,519	2,544	2,566	29,206
31	397	COMMUNICATION EQUIPMENT	0.068	449	468	487	506	525	544	563	581	600	619	638	657	6,638
32	398	MISC EQUIPMENT	0.074	298	300	303	306	308	311	313	316	318	321	323	326	3,743
33		TOTAL DEPRECIATION EXPENSE		101,658	102,498	103,348	104,204	105,051	105,898	106,745	107,592	108,438	109,285	110,132	110,962	1,275,810
34		AMORTIZATION EXPENSE		6,449	6,449	6,449	6,449	6,449	6,449	6,449	6,449	6,449	6,449	6,449	6,449	101,385
35		TOTAL AMORT & DEPR EXPENSE		\$110,107	\$110,947	\$111,797	\$112,652	\$113,499	\$114,346	\$115,193	\$116,040	\$116,887	\$117,734	\$118,581	\$119,411	\$1,377,195

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE FOR EACH AMORTIZATION/RECOVERY AMOUNT BY ACCOUNT OR SUB-ACCOUNT PROPOSED FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan 01	Feb 01	Mar 01	Apr 01	May 01	Jun 01	Jul 01	Aug 01	Sep 01	Oct 01	Nov 01	Dec 01	TOTAL
1	301	ORGANIZATION	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$700
2	302	FRANCHISE AND CONSENT	35	35	35	35	35	35	35	35	35	35	35	35	\$424
3	303	MISC INTANGIBLE PLANT	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	8,355	\$100,262
4			0	0	0	0	0	0	0	0	0	0	0	0	\$0
5			0	0	0	0	0	0	0	0	0	0	0	0	\$0
6			0	0	0	0	0	0	0	0	0	0	0	0	\$0
7			0	0	0	0	0	0	0	0	0	0	0	0	\$0
8			0	0	0	0	0	0	0	0	0	0	0	0	\$0
9			0	0	0	0	0	0	0	0	0	0	0	0	\$0
10			0	0	0	0	0	0	0	0	0	0	0	0	\$0
11			0	0	0	0	0	0	0	0	0	0	0	0	\$0
12		TOTAL	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$8,449	\$101,385

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE ALLOCATION OF DEPRECIATION AND AMORTIZATION EXPENSE FOR THE PROJECTED TEST YEAR. THIS DATA SHOULD CORRESPOND TO THE DATA PRESENTED IN SCHEDULE G-1 PAGE 18 OF 28.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	A/C NO.	DESCRIPTION	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	12 Month Total
1	374	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
2	375	STRUCTURES & IMPROVEMENTS	599	604	609	615	620	625	630	635	641	646	651	656	7,532
3	387	OTHER EQUIPMENT	4,433	4,462	4,491	4,520	4,549	4,578	4,608	4,637	4,666	4,695	4,724	4,753	55,116
4	389	LAND	0	0	0	0	0	0	0	0	0	0	0	0	0
5	390	STRUCTURES & IMPROVEMENTS	638	638	638	638	638	638	638	638	638	638	638	637	7,656
6	391	OFFICE FURN & EQUIPMENT	3,715	3,726	3,746	3,772	3,789	3,807	3,824	3,841	3,859	3,876	3,893	3,895	45,744
7	392	AUTOS & TRUCKS	288	288	288	288	288	288	288	288	288	288	288	288	3,455
8	394	TOOL, SHOP, & GARAGE EQUIP	379	382	384	387	389	392	395	397	400	402	405	408	4,720
9	396	POWER OPERATED EQUIPMENT	2,300	2,324	2,349	2,373	2,397	2,422	2,446	2,470	2,495	2,519	2,544	2,568	29,206
10	397	COMMUNICATION EQUIPMENT	449	468	487	506	525	544	563	581	600	619	638	657	6,638
11	398	MISC EQUIP (SPECIFY)	298	300	303	306	308	311	313	316	318	321	323	326	3,743
12															0
13															0
14															0
15		TOTAL	13,099	13,192	13,295	13,404	13,504	13,604	13,704	13,805	13,905	14,005	14,105	14,187	163,810

LINE NO.	A/C NO.	DESCRIPTION	12 MONTH TOTAL	NONUTILITY %	12 MONTH NON-UTILITY	METHOD OF ALLOCATION
16	374	LAND	\$0	0.0%	\$0	
17	375	STRUCTURES & IMPROVEMENTS	\$7,532	0.0%	\$0	
18	387	OTHER EQUIPMENT	\$55,116	0.0%	\$0	
19	389	LAND	\$0	0.0%	\$0	
20	390	STRUCTURES & IMPROVEMENTS	\$7,656	0.0%	\$0	
21	391	OFFICE FURN & EQUIPMENT	\$45,744	7.2%	\$3,315	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
22	392	AUTOS & TRUCKS	\$3,455	7.2%	\$250	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
23	394	TOOL, SHOP, & GARAGE EQUIP	\$4,720	0.0%	\$0	
24	396	POWER OPERATED EQUIPMENT	\$29,206	0.0%	\$0	
25	397	COMMUNICATION EQUIPMENT	\$6,638	7.2%	\$481	BASED ON PERCENTAGE OF UNREGULATED PAYROLL TO TOTAL PAYROLL..
26	398	MISC EQUIP (SPECIFY)	\$3,743	0.0%	\$0	
27			\$0	0.0%	\$0	
28			\$0	0.0%	\$0	
29			\$0	0.0%	\$0	
30		TOTAL	\$163,810		\$4,047	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/2000
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(24,375)	0	(24,375)
2	DEFERRED INCOME TAX EXPENSE		39,254	0	39,254
3	ITC REALIZED THIS YEAR		(19,523)	0	(19,523)
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
6	TOTAL INCOME TAX EXPENSE		<u>(4,644)</u>	<u>0</u>	<u>(4,644)</u>

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE HISTORIC BASE YEAR + 1. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN:
 HISTORIC BASE YR + 1: 12/31/00
 WITNESS: WILLIAMS

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		337,025	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	383,427
2	ADD INCOME TAX ACCOUNTS		0	2) MARK TO MARKET	(27,237)
3	LESS INTEREST CHARGES		(349,064)	3) BAD DEBT ALLOWANCE	(13,184)
4	TAXABLE INCOME PER BOOKS		(12,039)	4) BAD DEBTS	(659)
5				5) AMORTIZATION OF O/H AND INT	23,757
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(101,759)	6) CAPITALIZATION OF O/H AND INT	(40,317)
7	TAXABLE INCOME		(113,798)	7) ASSET GAIN/LOSS	(6,466)
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8) CONTRIBUTIONS IN AID OF CONSTRUCTION	(43,306)
9	STATE TAXABLE INCOME		(113,798)	9) COST OF REMOVAL	25,777
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(6,259)		10) CONSERVATION	(373)
11	EMERGENCY EXCISE	0		11) DEFERRED RATE CASE	(243,500)
12	CREDITS	0		12) ENVIRONMENTAL COSTS	63,816
13	STATE TAX - CURRENT	(6,259)	(6,259)	13) PENSION COSTS	(82,710)
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14) POST RETIREMENT BENEFITS	(1,928)
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(107,539)	15) DEFERRED FLEX REVENUE	(12,676)
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		35%	16) UNBILLED REVENUE	13,871
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		(37,639)	17) UNRECOVERED PURCH GAS COST	(144,886)
18	FEDERAL TAX - CURRENT		(18,116)	18) 263A COST IRS SETTLEMENT	4,835
				TOTAL ADJUSTMENTS	(101,759)
				*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
				1)	0
				2)	0
				3)	0
				TOTAL ADJUSTMENTS	0
19	SUMMARY:			*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
20	LESS: ITC REALIZED		(19,523)	1)	0
21	CURRENT YEAR DEFERRED TAX EXPENSE		39,254	2)	0
22	STATE TAX - CURRENT	(6,259)		3)	0
23	FEDERAL TAX - CURRENT		(18,116)	TOTAL ADJUSTMENTS	0
	TOTAL CURRENT INCOME TAX EXPENSE		(4,644)		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE HISTORIC BASE YEAR +1. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/00

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$1,575,180	\$0	\$1,575,180
2	BOOK DEPRECIATION AND AMORTIZATION	1,191,753	0	1,191,753
3	DIFFERENCE	383,427	0	383,427
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	MARK TO MARKET	(27,237)	0	(27,237)
5	BAD DEBT ALLOWANCE	(13,184)	0	(13,184)
6	BAD DEBTS	(659)	0	(659)
7	AMORTIZATION OF O/H AND INT	23,757	0	23,757
8	CAPITALIZATION OF O/H AND INT	(40,317)	0	(40,317)
9	ASSET GAIN/LOSS	(6,466)	0	(6,466)
10	CONTRIBUTIONS IN AID OF CONSTRUCTION	(43,306)	0	(43,306)
11	COST OF REMOVAL	25,777	0	25,777
12	CONSERVATION	(373)	0	(373)
13	DEFERRED RATE CASE	(243,500)	0	(243,500)
14	ENVIRONMENTAL COSTS	63,816	0	63,816
15	PENSION COSTS	(82,710)	0	(82,710)
16	POST RETIREMENT BENEFITS	(1,928)	0	(1,928)
17	DEFERRED FLEX REVENUE	(12,676)	0	(12,676)
18	UNBILLED REVENUE	13,871	0	13,871
19	UNRECOVERED PURCH GAS COST	(144,886)	0	(144,886)
20	263A COST IRS SETTLEMENT	4,835	0	4,835
21	TOTAL TIMING DIFFERENCES	101,759	0	(101,759)
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	5,597	0	(5,597)
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	96,162	0	(96,162)
25	FEDERAL TAX RATE	35.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	33,657	0	(33,657)
27	ADD STATE DEFERRED TAXES (LINE 9)	5,597	0	(5,597)
28	TOTAL DEFERRED TAX EXPENSE	\$39,254	\$0	(\$39,254)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A RECONCILIATION BETWEEN THE TOTAL OPERATING
INCOME TAX PROVISION AND THE CURRENT INCOME TAXES ON OPERATING
INCOME FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/2001
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NUMBER	DESCRIPTION	REFERENCE	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
1	CURRENT INCOME TAX EXPENSE		(64,491)	0	(64,491)
2	DEFERRED INCOME TAX EXPENSE		39,244	0	39,244
3	ITC REALIZED THIS YEAR		(19,523)	0	(19,523)
4	ITC AMORTIZATION (3% ITC AND IRC 46(f)(2))		0	0	0
5	PARENT DEBT ADJUSTMENT		0	0	0
8	TOTAL INCOME TAX EXPENSE		<u>(44,770)</u>	<u>0</u>	<u>(44,770)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ADJUSTMENTS TO INCOME TAXES AND INVESTMENT TAX CREDITS.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NUMBER	DESCRIPTION	AMOUNT	AMOUNT	*DETAIL OF ADJUSTMENTS TO TAXABLE INCOME LINE 5	AMOUNT
1	NET UTILITY OPERATING INCOME		545,128	1) TAX DEPRECIATION / AMORTIZATION OVER BOOK	322,576
2	ADD INCOME TAX ACCOUNTS		0	2) MARK TO MARKET	(27,237)
3	LESS INTEREST CHARGES		(661,187)	3) BAD DEBT ALLOWANCE	(13,184)
4	TAXABLE INCOME PER BOOKS		(116,059)	4) BAD DEBTS	(659)
5				5) AMORTIZATION OF O/H AND INT	23,757
6	ADJUSTMENTS TO TAXABLE INCOME (PROVIDE DETAIL)*		(101,735)	6) CAPITALIZATION OF O/H AND INT	(40,317)
7	TAXABLE INCOME		(217,794)	7) ASSET GAIN/LOSS	(6,466)
8	ADJUSTMENTS TO STATE TAXABLE INCOME (PROVIDE DETAIL)*		0	8) CONTRIBUTIONS IN AID OF CONSTRUCTION	(43,306)
9	STATE TAXABLE INCOME		(217,794)	9) COST OF REMOVAL	25,777
10	INCOME TAX (5.5% OR APPLICABLE RATE OF LINE 8)	(11,979)		10) CONSERVATION	(373)
11	EMERGENCY EXCISE	0		11) DEFERRED RATE CASE	(182,625)
12	CREDITS	0		12) ENVIRONMENTAL COSTS	63,816
13	STATE TAX - CURRENT	(11,979)	(11,979)	13) PENSION COSTS	(82,710)
14	ADJUSTMENTS TO FEDERAL TAXABLE INCOME (PROVIDE DETAIL)*		0	14) POST RETIREMENT BENEFITS	(1,928)
15	FEDERAL TAXABLE INCOME (LINE 6 - LINE 12 +/- LINE 13)		(205,815)	15) DEFERRED FLEX REVENUE	(12,676)
16	FEDERAL INCOME TAX RATE (34% OR APPLICABLE RATE)		35%	16) UNBILLED REVENUE	13,871
17	FEDERAL INCOME TAX BEFORE CREDITS PLUS: ITC AMROTIZATION		(72,035)	17) UNRECOVERED PURCH GAS COST	(144,886)
18	FEDERAL TAX - CURRENT		(52,512)	18) 263A COST IRS SETTLEMENT	4,835
				TOTAL ADJUSTMENTS	(101,735)
19	SUMMARY:			*DETAIL OF ADJUSTMENTS TO STATE TAXABLE INCOME LINE 7	
20	LESS: ITC REALIZED		(19,523)	1) 0	0
21	CURRENT YEAR DEFERRED TAX EXPENSE		39,244	2) 0	0
22	STATE TAX - CURRENT		(11,979)	3) 0	0
23	FEDERAL TAX - CURRENT		(52,512)	TOTAL ADJUSTMENTS	0
				*DETAIL OF ADJUSTMENTS TO FEDERAL TAXABLE INCOME LINE 13	
	TOTAL CURRENT INCOME TAX EXPENSE		(44,770)	1) 0	0
				2) 0	0
				3) 0	0
				TOTAL ADJUSTMENTS	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF TOTAL DEFERRED INCOME TAXES FOR THE PROJECTED TEST YEAR. PROVIDE DETAIL ON ITEMS RESULTING IN TAX DEFERRALS OTHER THAN ACCELERATED DEPRECIATION.

TYPE OF DATA SHOWN: PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES

DOCKET NO.: 000108-GU

DEFERRED INCOME TAXES - YEAR ENDED 12/31/01

LINE NUMBER	DESCRIPTION	TOTAL PER BOOKS	UTILITY ADJUSTMENTS	UTILITY ADJUSTED
TIMING DIFFERENCES:				
1	TAX DEPRECIATION AND AMORTIZATION	\$1,610,717	\$0	\$1,610,717
2	BOOK DEPRECIATION AND AMORTIZATION	1,288,141	0	1,288,141
3	DIFFERENCE	322,576	0	322,576
OTHER TIMING DIFFERENCE (ITEMIZE):				
4	MARK TO MARKET	(27,237)	0	(27,237)
5	BAD DEBT ALLOWANCE	(13,184)	0	(13,184)
6	BAD DEBTS	(659)	0	(659)
7	AMORTIZATION OF O/H AND INT	23,757	0	23,757
8	CAPITALIZATION OF O/H AND INT	(40,317)	0	(40,317)
9	ASSET GAIN/LOSS	(6,468)	0	(6,468)
10	CONTRIBUTIONS IN AID OF CONSTRUCTION	(43,306)	0	(43,306)
11	COST OF REMOVAL	25,777	0	25,777
12	CONSERVATION	(373)	0	(373)
13	DEFERRED RATE CASE	(182,625)	0	(182,625)
14	ENVIRONMENTAL COSTS	83,816	0	83,816
15	PENSION COSTS	(82,710)	0	(82,710)
16	POST RETIREMENT BENEFITS	(1,928)	0	(1,928)
17	DEFERRED FLEX REVENUE	(12,676)	0	(12,676)
18	UNBILLED REVENUE	13,871	0	13,871
19	UNRECOVERED PURCH GAS COST	(144,886)	0	(144,886)
20	263A COST IRS SETTLEMENT	4,835	0	4,835
21	TOTAL TIMING DIFFERENCES	101,735	0	101,735
22	STATE TAX RATE	5.50%	5.50%	5.50%
23	STATE DEFERRED TAXES (LINE 7 x LINE 8)	5,595	0	5,595
24	TIMING DIFFERENCES FOR FEDERAL TAXES (LINE 7 - LINE 9)	96,140	0	96,140
25	FEDERAL TAX RATE	35.00%	35.00%	35.00%
26	FEDERAL DEFERRED TAXES (LINE 10 x LINE 11)	33,649	0	33,649
27	ADD STATE DEFERRED TAXES (LINE 9)	5,595	0	5,595
28	TOTAL DEFERRED TAX EXPENSE	\$39,244	\$0	\$39,244

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE HISTORIC BASE YEAR + 1.

TYPE OF DATA SHOWN:
HISTORIC BASE YR + 1: 12/31/00
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	DESCRIPTION	ADJUSTMENTS			ADJUSTED	RATIO	COST RATE	WEIGHTED COST
		PER BOOKS	SPECIFIC	PRO RATA				
1	COMMON EQUITY	11,910,867	(6,857,239)	0	5,053,628	43.41%	12.00%	5.21%
2	LONG TERM DEBT	0	3,132,567	0	3,132,567	26.91%	7.63%	2.05%
3	SHORT TERM DEBT	0	1,040,806	0	1,040,806	8.94%	6.03%	0.54%
4	CUSTOMER DEPOSITS	688,437	0	0	688,437	5.91%	6.44%	0.38%
5	DEFERRED TAXES	1,352,960	0	0	1,352,960	11.62%	0.00%	0.00%
6	FLEX RATE LIABILITY	0	46,880	0	46,880	0.40%	6.30%	0.03%
7	TAX CREDIT	326,501	0	0	326,501	2.80%	0.00%	0.00%
8	TOTAL	14,278,765	(2,636,986)	0	11,641,779	100.00%		8.21%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE CALCULATING A 13 MONTH AVERAGE COST OF CAPITAL FOR THE PROJECTED TEST YEAR

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

ADJUSTMENTS								
LINE NO.	DESCRIPTION	PER BOOKS	SPECIFIC	PRO RATA	ADJUSTED	RATIO	COST RATE	WEIGHTED COST
1	COMMON EQUITY	11,822,978	(1,533,682)	0	10,289,296	48.26%	12.00%	5.79%
2	LONG TERM DEBT	0	6,377,973	0	6,377,973	29.91%	7.52%	2.25%
3	SHORT TERM DEBT	0	2,119,103	0	2,119,103	9.94%	6.03%	0.60%
4	CUSTOMER DEPOSITS	789,257	0	0	789,257	3.70%	6.44%	0.24%
5	DEFERRED TAXES	1,392,213	0	0	1,392,213	6.53%	0.00%	0.00%
6	FLEX RATE LIABILITY	0	46,880	0	46,880	0.22%	6.30%	0.01%
7	TAX CREDIT	306,978	0	0	306,978	1.44%	0.00%	0.00%
8	TOTAL	14,311,426	7,010,274	0	21,321,700	100.00%		8.89%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF EACH OUTSTANDING
ISSUE OF LONG-TERM DEBT, ON A 13 MONTH AVERAGE BASIS, FOR THE
PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR DATA: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	ISSUE (1)	ISSUE DATE (2)	MATURITY DATE (3)	PRINCIPAL OUTSTANDING 12/31/01 (4)	(PREMIUM) DISCOUNT (5)	ISSUING EXPENSE (6)	NET (5)+(6) (7)	LIFE (YEARS) (8)	AMORTIZATION (7)/(8) (9)	INTEREST (10)	ANNUAL TOTAL COST (9)+(10) (11)
1	CHESAPEAKE SERIES 1- 9.37%	12/22/89	12/15/04	\$2,268,000		\$12,307	\$12,307	2.9167	\$4,219	\$212,512	\$216,731
2	CHESAPEAKE DEBENTURES - 8.25%	2/24/89	3/1/14	\$3,614,000		\$164,650	\$164,650	12.1667	\$13,533	298,155	\$311,688
3	CHESAPEAKE SENIOR NOTE- 7.97%	2/9/93	2/1/08	\$7,000,000		\$71,285	\$71,285	6.0833	\$11,718	557,900	\$569,618
4	CHESAPEAKE SENIOR NOTE 2 - 6.91	10/2/95	10/1/10	\$8,181,818		\$140,536	\$140,536	8.7500	\$16,061	565,364	\$581,425
5	CHESAPEAKE SENIOR NOTE 3 - 6.85	12/15/97	1/1/12	\$10,000,000		\$77,121	\$77,121	10.0000	\$7,712	685,000	\$692,712
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16	TOTAL			\$31,063,818	\$0	\$465,899	\$465,899		\$53,244	\$2,318,930	\$2,372,174
17	UNAMORTIZED PREMIUM, DISCOUNT, AND ISSUE EXPENSE			\$465,899							
18	NET			\$31,529,717							
19	EMBEDDED COST OF LONG-TERM DEBT (11)/(4)			7.52%							

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF SHORT TERM DEBT INCLUDING EACH
OUTSTANDING ISSUE OF SHORT TERM DEBT ON 13 MONTH AVERAGE FOR
THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO: 000108-GU

OUTSTANDING SHORT TERM DEBT

LINE NO.	DESCRIPTION (1)	AVERAGE INTEREST EXPENSE (2)	MATURITY DATE (3)	AVERAGE AMOUN' OUTSTANDING PROJ. TEST YEAR (4)	EFFECTIVE COST RATE (2)/(4) (5)
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THE 13-MONTH AVERAGE SHORT-TERM DEBT IN THE PROJECTED
TEST YEAR WAS ASSUMED TO BE EQUAL TO THAT AT 12/31/99.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS, AS SPECIFIED, OF PREFERRED STOCK ON A 13 MONTH AVERAGE BASIS FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO: 000108-GU

LINE NO.	ISSUE (1)	PROJECTED ISSUE DATE (2)	CALL PROVISIONS OR SPECIAL RESTRICTIONS (3)	PRINCIPAL AMOUNT OUTSTANDING (4)	DISCOUNT OR PREMIUM ASSOCIATED WITH (4) (5)	ISSUING EXPENSE ASSOCIATED WITH (4) (6)	NET PROCEEDS (4)+(5)-(6) (7)	COUPON RATE (8)	DOLLAR DIVIDENDS (8 X 4) (9)	EFFECTIVE COST RATE (9)/(7) (10)
1										
2										
3										
4										
5										
6										
7										
8										
9										
TOTAL				\$0	\$0	\$0	\$0		\$0	0.00%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE ANALYSIS OF COMMON STOCK ISSUES, AS SPECIFIED,
FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	METHOD OF ISSUE (1)	PROJECTED PRICE PER SHARE (2)	PROJECTED SHARES TO BE ISSUED (3)	PROJECTED GROSS PROCEEDS (2)X(3) (4)	PROJECTED ISSUE EXPENSE (5)	PROJECTED NET PROCEEDS (4)-(5) (6)	NET PROCEEDS PER SHARE (6)/(3) (7)	PROJECTED TOTAL SHARES OUTSTANDING (8)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16	END OF YEAR BALANCE					\$0	\$0	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE MONTHLY BALANCES, INTEREST RATES, AND INTEREST PAYMENTS ON CUSTOMER DEPOSITS FOR THE PROJECTED TEST YEAR. INDICATE THE COMPANY POLICY ON COLLECTING DEPOSITS, DEPOSIT SIZE, PAYMENT OF INTEREST, AND REFUNDS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET 000108-GU

LINE NO.	MONTH & YEAR (1)	CUSTOMER DEPOSITS @ 6.44% (2)	CUSTOMER DEPOSITS @ ___% (3)	INACTIVE CUSTOMER DEPOSITS (4)	TOTAL CUSTOMER DEPOSITS (2)+(3)+(4) (5)	INTEREST EXPENSE (2)*(6.44%/12) (6)	INTEREST EXPENSE (3)*(___%/12) (7)	TOTAL INTEREST (6)+(7) (8)	
1	Dec-00	\$699,393	\$0	\$0	\$699,393				
2	Jan-01	\$781,072	\$0	\$0	\$781,072	\$4,152.34	\$0	\$4,152	
3	Feb-01	\$789,240	\$0	\$0	\$789,240	\$4,195.76	\$0	\$4,196	
4	Mar-01	\$788,334	\$0	\$0	\$788,334	\$4,190.95	\$0	\$4,191	
5	Apr-01	\$784,080	\$0	\$0	\$784,080	\$4,168.33	\$0	\$4,168	
6	May-01	\$787,098	\$0	\$0	\$787,098	\$4,184.38	\$0	\$4,184	
7	Jun-01	\$793,008	\$0	\$0	\$793,008	\$4,215.80	\$0	\$4,216	
8	Jul-01	\$790,430	\$0	\$0	\$790,430	\$4,202.09	\$0	\$4,202	
9	Aug-01	\$827,220	\$0	\$0	\$827,220	\$4,397.67	\$0	\$4,398	
10	Sep-01	\$799,823	\$0	\$0	\$799,823	\$4,252.03	\$0	\$4,252	
11	Oct-01	\$802,729	\$0	\$0	\$802,729	\$4,267.47	\$0	\$4,267	
12	Nov-01	\$813,614	\$0	\$0	\$813,614	\$4,325.34	\$0	\$4,325	
13	Dec-01	\$804,302	\$0	\$0	\$804,302	\$4,275.84	\$0	\$4,276	
14				13-MONTH AVG	\$789,257	12-MONTH TOTAL	\$50,828	\$0	\$50,828
15				EFFECTIVE INTEREST RATE	6.44%				

NARRATIVE DESCRIPTION:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE INFORMATION, AS SPECIFIED, FOR FINANCING PLANS AND ASSUMPTIONS.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

LINE NO.	TYPE OF ISSUE (1)	DATE OF ISSUE (2)	FOR BONDS			FOR STOCK				
			CAPITALIZATION (3)	INTEREST RATE (4)	LIFE IN YEARS (5)	NO. OF SHARES (6)	MARKET PRICE (7)	ISSUE COST (8)	PRINCIPAL AMOUNT (9)	OTHER ASSUMPTIONS (10)
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										

CAPITAL STRUCTURE OBJECTIVES:	COMPONENTS (11)	PERCENT OF TOTAL (12)
11	LONG TERM DEBT	
12	PREFERRED STOCK	
13	COMMON EQUITY	
14	OTHER (EXPLAIN)	CHESAPEAKE UTILITIES CORPORATION HAS A CAPITAL STRUCTURE OBJECTIVE OF 60% EQUITY AND 40% DEBT.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE CALCULATIONS FOR THE FOLLOWING - INTEREST
COVERAGE RATIOS AND PREFERRED DIVIDEND COVERAGE (INCLUDING AND
EXCLUDING AFUDC FOR EACH INDICATOR) FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

N/A

SCHEDULE G-3

FINANCIAL INDICATORS - CALCULATION OF PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY

PAGE 10 OF 11

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE INFORMATION, AS SPECIFIED, USED TO CALCULATE
THE PERCENTAGE OF CONSTRUCTION FUNDS TO BE GENERATED INTERNALLY.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

PROJECTED TEST YEAR: 12/31/01

WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

N/A

SUPPORTING SCHEDULES:

RECAP SCHEDULES: A-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: CALCULATE THE AFUDC AS A PERCENTAGE OF
INCOME FOR COMMON FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

PROJECTED TEST YEAR: 12/31/01

WITNESS: WILLIAMS

DOCKET NO.: 000108-GU

N/A

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE EXPANSION FACTOR.

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>%</u>
1	REVENUE REQUIREMENT	100.0000%
2	GROSS RECEIPTS TAX RATE	2.5000%
3	REGULATORY ASSESSMENT RATE	0.5000%
4	BAD DEBT RATE	0.0000%
5	NET BEFORE INCOME TAXES (1)-(2)-(3)-(4)	97.0000%
6	STATE INCOME TAX RATE	5.5000%
7	STATE INCOME TAX (5 X 6)	5.33500%
8	NET BEFORE FEDERAL INCOME TAX (5)-(7)	91.6650%
9	FEDERAL INCOME TAX RATE	35.0000%
10	FEDERAL INCOME TAX (8 X 9)	32.0828%
11	REVENUE EXPANSION FACTOR (8)-(10)	59.5823%
12	NET OPERATING INCOME MULTIPLIER (100% / LINE 11)	1.6784

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE CALCULATION OF THE REVENUE DEFICIENCY FOR THE PROJECTED TEST YEAR.

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP

DOCKET NO.: 000108-GU

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
1	ADJUSTED RATE BASE	\$ 21,321,700
2	REQUESTED RATE OF RETURN	8.89%
3	N.O.I. REQUIREMENTS	1,895,499
4	LESS: ADJUSTED N.O.I.	<u>807,219</u>
5	N.O.I. DEFICIENCY	\$ 1,088,280
6	EXPANSION FACTOR	<u>1.6784</u>
7	REVENUE DEFICIENCY	<u>\$ 1,826,569</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED
TEST YEAR ENDING 12/31/01TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

1 PLANT IN SERVICE:

- ADDITIONS:** TOTAL PLANT ADDITIONS WILL BE \$4,197,189 FOR THE YEAR ENDED DECEMBER 31, 2000 AND \$3,067,448 FOR THE YEAR ENDING DECEMBER 31, 2001. THIS IS BASED ON THE COMPANY'S PROJECTED CAPITAL EXPENDITURES FOR THESE PERIODS.
- RETIREMENTS:** RETIREMENTS WERE BASED ON HISTORICAL EXPERIENCE FOR SPECIFIC PLANT ACCOUNTS.
- CWIP:** CWIP WAS PROJECTED BASED ON THE ACTUAL HISTORIC BASE YEAR CWIP AS A PERCENTAGE OF PLANT ADDITIONS.

2 CURRENT AND ACCRUED ASSETS:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. CURRENT ASSETS WERE PROJECTED AT THE HISTORIC BASE YEAR 13 MONTH AVERAGE, EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BELOW.
- B. CASH WAS PROJECTED AS A FUNCTION OF PROJECTED REVENUE.
- C. CUSTOMER ACCOUNTS RECEIVABLE WAS PROJECTED BASED ON PROJECTED REVENUE AND THE HISTORIC BASE YEAR RELATIONSHIP OF ACCOUNTS RECEIVABLE AND REVENUE.
- D. UNBILLED REVENUE WAS PROJECTED BASED ON THE HISTORIC BASE YEAR UNBILLED REVENUE AND THE HISTORIC BASE YEAR RELATIONSHIP OF ACCOUNTS RECEIVABLE AND REVENUE.
- E. THE ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS IS PROJECTED AT 2.02% OF THE ACCOUNTS RECEIVABLE WHICH EQUALS THE SAME RATIO AS THE HISTORIC BASE YEAR

3 DEFERRED CHARGES:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. DEFERRED CHARGES WERE PROJECTED AS 0 SINCE THEY ARE ELIMINATED FROM WORKING CAPITAL, EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BELOW.
- B. MISCELLANEOUS DEFERRED DEBITS WERE PROJECTED AT THE HISTORIC BASE YEAR 12/31/99 BALANCE.

4 COMMON EQUITY:

- A. MISCELLANEOUS PAID IN CAPITAL WAS PROJECTED BEGINNING WITH THE DECEMBER 1999 BALANCE AND CLOSING THE PROJECTED NET INCOME EVERY MONTH OF FOR THE PERIOD.
- B. THE COST RATE OF 12% IS A REASONABLE RETURN ON COMMON EQUITY.

5 LONG-TERM DEBT:

- THE COST OF LONG-TERM DEBT IS BASED ON PROJECTED CHESAPEAKE UTILITIES CORPORATION AND SUBSIDIARIES COST OF LONG-TERM DEBT.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED TEST YEAR ENDING 12/31/01

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

6 CURRENT AND ACCRUED LIABILITIES:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. CURRENT LIABILITIES WERE PROJECTED AT THE HISTORIC BASE YEAR 13 MONTH AVERAGE, EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BELOW.
- B. ACCOUNTS PAYABLE WAS PROJECTED BASED ON THE HISTORIC BASE YEAR RELATIONSHIP OF ACCOUNTS PAYABLE TO COST OF GAS, O & M AND DEPRECIATION AND AMORTIZATION EXPENSE.
- C. CUSTOMER DEPOSITS-ACCOUNTS PAYABLE WAS PROJECTED BASED ON THE HISTORIC BASE YEAR AVERAGE CUSTOMER DEPOSIT PER RESIDENTIAL CUSTOMER AND THE PROJECTED GROWTH IN REVENUES
- D. METER DEPOSITS REFUND CHECKS WERE ASSUMED TO BE 0.
- E. TAXES ACCRUED-GENERAL WERE PROJECTED BASED IN THE PERCENT INCREASE OF PROJECTED EXPENSES AND THE HISTORIC BASE YEAR BALANCE.
- F. TAXES ACCRUED- INCOME WAS PROJECTED BASED ON THE PROJECTED CURRENT INCOME TAX EXPENSE AND THE HISTORIC YEAR BALANCE.

7 DEFERRED CREDITS:

- A. FOR EACH ACCOUNT ACTUAL BALANCES WERE USED FOR DECEMBER 1999. DEFERRED CREDITS WERE PROJECTED AS 0 SINCE THEY ARE ELIMINATED FROM WORKING CAPITAL, EXCEPT FOR THOSE ACCOUNTS IDENTIFIED BEL
- B. CUSTOMER ADVANCES FOR CONSTRUCTION WAS PROJECTED AT THE PRIOR DECEMBER BALANCE.
- C. ACCUMULATED DEFERRED INCOME TAX WAS PROJECTED BASED ON PROJECTED TIMING DIFFERENCES.
- D. INVESTMENT TAX CREDITS WERE PROJECTED BASED ON AMORTIZATION OVER THE BOOK LIKE OF THE ASSOCIATED PROPERTY.

8 REVENUES AND CUSTOMER GROWTH:

- A. RESIDENTIAL AND GENERAL SERVICE COMMERCIAL CUSTOMER PROJECTIONS WERE BASED PARTIALLY ON HISTORICAL EXPERIENCE AND ALSO ON KNOWN LOCAL DEVELOPMENT PLANS.
- B. GENERAL SERVICE LARGE VOLUME, GENERAL SERVICE INDUSTRIAL, AND INTERRUPTIBLE CUSTOMER PROJECTIONS WERE BASED ON KNOWN ADDITIONS.
- C. RESIDENTIAL AND GENERAL SERVICE COMMERCIAL GAS SALES WERE BASED ON ACTUAL AVERAGE CONSUMPTION PER CUSTOMER AND PROJECTED NUMBER OF CUSTOMERS.
- D. GENERAL SERVICE LARGE VOLUME AND GENERAL SERVICE INDUSTRIAL GAS SALES WERE ASSUMED TO BE EQUAL TO THE HISTORICAL BAS YEAR EXCEPT WHEN THERE WERE KNOWN CUSTOMER ADDITIONS.

9 COST OF GAS:

COST OF GAS IS FIXED AT THE SAME LEVEL FOR BOTH THE HISTORIC BASE YEAR + 1 AND THE PROJECTED TEST YEAR.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE THE MAJOR ASSUMPTIONS USED TO DEVELOP THE PROJECTED

TYPE OF DATA SHOWN:
PROJECTED TEST YEAR: 12/31/01
WITNESS: WILLIAMS

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

TEST YEAR ENDING 12/31/01

DOCKET NO.: 000108-GU

10 OPERATING AND MAINTENANCE EXPENSES:

OPERATIONS AND MAINTENANCE EXPENSES ARE PROJECTED IN ACCORDANCE WITH THE BASIC METHODOLOGY PRESCRIBED BY THE COMMISSION STAFF.

THE FOLLOWING TREND FACTORS WERE APPLIED TO VARIOUS O&M ACCOUNTS:

	<u>BASE YEAR + 1</u>	<u>PROJECTED TEST YEAR</u>
PAYROLL ONLY	4.00%	4.00%
CUSTOMER GROWTH & INFLATION	7.62%	7.62%
INFLATION ONLY	2.50%	2.50%
CUSTOMER GROWTH	5.00%	5.00%

SEVERAL EXPENSE ITEMS WERE TRENDED ACCORDING TO SPECIFIC INFORMATION. THESE INCLUDE PAYROLL, INSURANCES, AND DATA PROCESSING COSTS.

11 DEPRECIATION AND AMORTIZATION

A. DEPRECIATION WAS PROJECTED BASED ON PROJECTED PLANT BALANCES AND CENTRAL FLORIDA'S MOST RECENT COMMISSION APPROVED DEPRECIATION RATES.

B. AMORTIZATION WAS PROJECTED BASED ON CURRENT AMORTIZATION AND PROJECTED PLANT ADDITIONS.

12 TAXES OTHER THAN INCOME:

A. REVENUE - COMPUTED GROSS RECEIPTS TAX AND REGULATORY ASSESSMENT FEE AT 3.00%

B. FICA, STATE UNEMPLOYMENT, AND FEDERAL UNEMPLOYMENT WERE PROJECTED BY TRENDING PAYROLL.

C. OCCUPATIONAL AND MISCELLANEOUS WERE PROJECTED BY TRENDING FOR INFLATION.

D. PROPERTY TAXES WERE BASED ON PROJECTED INCREASES IN PLANT.

13 INCOME TAXES:

A. CALCULATED AT THE COMBINED STATUTORY FEDERAL AND STATE RATE OF 38.575% NET OF PERMANENT DIFFERENCES.

B. THE COMPANY COMPUTES ITS TAXES UNDER FULL NORMALIZATION PRINCIPLES.

14 INTEREST EXPENSE:

A. AMORTIZATION OF DD&E AND INTEREST ON LONG TERM DEBT WAS PROJECTED AT THE HISTORIC BASE YEAR AMOUNT.

B. INTEREST CHARGES OTHER WAS PROJECTED BASED ON CUSTOMER DEPOSITS-ACCOUNTS PAYABLE BALANCE.

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
INDEX

A

COST OF SERVICE PROGRAM

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SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 1 OF 8

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY	TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract										
1	RATE BASE	21,321,701	2,922,388	0	1,725,833	0	1,052,559	0	1,074,485	0	957,734	0	1,189,580	0	2,656,053	0	2,366,001	0	4,361,573	0	3,015,496	
2	ATTRITION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	O&M	4,817,575	1,037,037	0	821,013	0	488,540	0	268,488	0	74,864	0	78,597	0	471,124	0	377,575	0	323,099	0	677,458	
4	DEPRECIATION	1,201,074	136,315	0	86,018	0	66,456	0	67,964	0	64,108	0	77,764	0	153,184	0	140,062	0	259,234	0	149,968	
5	AMORTIZATION EXPENSES	172,073	4,062	0	3,921	0	5,372	0	5,039	0	4,422	0	5,391	0	15,053	0	15,552	0	30,831	0	82,831	
8	TAXES OTHER THAN INCOME - OTHER	459,789	62,504	0	36,098	0	16,058	0	14,250	0	7,559	0	11,492	0	67,025	0	64,265	0	125,741	0	54,798	
7	TAXES OTHER THAN INCOME - REV. RELATE	695,429	139,324	0	103,373	0	61,049	0	39,748	0	17,551	0	21,497	0	96,407	0	84,637	0	125,018	0	6,827	
8	INCOME TAXES TOTAL	476,198	83,332	0	35,709	0	14,431	0	13,028	0	8,906	0	10,583	0	59,969	0	56,304	0	109,293	0	106,643	
9	REVENUE CREDITED TO COS:	(108,340)	(74,785)	0	(27,494)	0	(2,719)	0	(1,068)	0	(274)	0	0	0	0	0	0	0	0	0	0	0
10	TOTAL COST - CUSTOMER	4,133,795	1,312,082	0	935,590	0	429,012	0	218,748	0	45,809	0	70,174	0	373,144	0	222,673	0	188,821	0	337,744	
11	TOTAL COST - CAPACITY	4,526,129	172,749	0	165,685	0	220,944	0	204,271	0	140,920	0	158,439	0	650,383	0	675,356	0	1,136,247	0	1,001,136	
12	TOTAL COST - COMMODITY	55,944	662	0	896	0	954	0	761	0	406	0	593	0	4,373	0	4,381	0	7,891	0	35,027	
13	TOTAL COST - REVENUE	695,429	139,324	0	103,373	0	61,049	0	39,748	0	17,551	0	21,497	0	96,407	0	84,637	0	125,018	0	6,827	
14	NO OF CUSTOMERS	11,781	8,228	0	3,038	0	292	0	108	0	25	0	20	0	39	0	15	0	9	0	7	
15	PEAK MONTH SALES	11,103,929	187,882	0	172,232	0	183,253	0	146,313	0	77,960	0	112,403	0	784,392	0	839,723	0	1,708,702	0	6,893,069	
16	ANNUAL SALES	120,598,144	1,406,857	0	1,904,803	0	2,026,694	0	1,618,148	0	862,203	0	1,259,939	0	9,292,500	0	9,309,000	0	16,768,000	0	76,150,000	

SUPPORTING SCHEDULES: H-2 p.1

RECAP SCHEDULES: H-1 p.5

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 2 OF 6

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

DERIVATION OF REVENUE DEFICIENCY
 SCHEDULE D

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	CUSTOMER COSTS	4,133,795	1,312,082	935,590	429,012	218,748	45,809	70,174	373,144	222,673	188,821	337,744
2	CAPACITY COSTS	4,526,129	172,749	165,685	220,944	204,271	140,920	158,439	650,383	675,356	1,138,247	1,001,136
3	COMMODITY COSTS	55,944	662	896	954	781	406	583	4,373	4,381	7,891	35,027
4	REVENUE COSTS	695,429	139,324	103,373	61,049	39,746	17,551	21,497	96,407	84,637	125,018	6,827
5	TOTAL	9,411,298	1,824,818	1,205,544	711,958	463,525	204,686	250,703	1,124,307	987,047	1,457,977	1,380,734
6	less:REVENUE AT PRESENT RATES	7,630,737	1,354,865	1,031,692	509,992	377,293	195,178	222,606	732,489	716,299	1,109,591	1,380,734
7	(in the projected test year)											
8	equals: GAS SALES REVENUE DEFICIENCY	1,780,561	269,953	173,852	201,966	86,231	9,510	26,087	391,818	270,748	348,385	0
9	plus:DEFICIENCY IN OTHER OPERATING REV	46,007	38,452	6,494	519	468	74	0	0	0	0	0
10	equals:TOTAL BASE-REVENUE DEFICIENCY	1,826,568	308,405	180,348	202,485	86,699	9,584	26,087	391,818	270,748	348,385	0
11	UNIT COSTS:											
12	Customer	29.241	13.289	25.664	122.435	168.786	152.896	292.394	797.317	1237.072	1748.339	4020.762
13	Capacity	0.408	0.919	0.962	1.206	1.396	1.808	1.410	0.829	0.804	0.666	0.145
14	Commodity	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005	0.0005

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 3 OF 6

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C, PAGE 1 OF 2: PRESENT RATES

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	REVENUES: (projected test year)											
2	Gas Sales (due to growth)	7,630,737	1,354,865	1,031,692	509,992	377,293	195,176	222,606	732,489	716,299	1,109,591	1,380,734
3	Other Operating Revenue	60,333	36,333	21,000	2,200	600	200	0	0	0	0	0
4	Total	7,691,070	1,391,198	1,052,692	512,192	377,893	195,376	222,606	732,489	716,299	1,109,591	1,380,734
5	EXPENSES:											
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	4,617,575	1,037,037	821,013	488,540	268,468	74,664	78,597	471,124	377,575	323,099	677,458
8	Depreciation Expenses	1,201,074	136,315	86,018	66,456	67,964	64,108	77,764	153,184	140,062	259,234	149,968
9	Amortization Expenses	172,073	4,062	3,821	5,372	5,039	4,422	5,391	15,053	15,552	30,631	82,631
10	Taxes Other Than Income—Fixed	459,789	62,504	36,098	16,058	14,250	7,559	11,492	67,025	64,265	125,741	54,798
11	Taxes Other Than Income—Revenue	38,154	6,774	5,158	2,550	1,886	976	1,113	3,662	3,581	5,548	6,904
	Total Expes excl. Income Taxes	6,488,666	1,246,692	952,208	578,976	357,807	151,729	174,357	710,049	601,036	744,253	971,759
12	INCOME TAXES:	476,198	65,268	38,545	23,508	23,997	21,390	26,568	59,320	52,842	97,411	67,348
13	NET OPERATING INCOME:	726,206	79,238	61,839	(90,292)	(3,711)	22,257	21,680	(36,880)	62,421	267,927	341,627
14	RATE BASE:	21,321,701	2,922,388	1,725,833	1,052,559	1,074,485	957,734	1,189,580	2,656,053	2,366,001	4,361,573	3,015,496
15	RATE OF RETURN	3.41%	2.71%	3.59%	-8.58%	-0.35%	2.32%	1.82%	-1.39%	2.64%	6.14%	11.33%

SUPPORTING SCHEDULES: E-1 p.2, H-1 p.5, H-1 p.6,

RECAP SCHEDULES:

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 4 OF 6

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

RATE OF RETURN BY CUSTOMER CLASS
 SCHEDULE C. PAGE 2 OF 2

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	REVENUES:											
2	Gas Sales	9,411,298	1,624,818	1,205,544	711,958	463,525	204,686	250,703	1,124,307	987,047	1,457,977	1,380,734
3	Other Operating Revenue	106,340	74,785	27,494	2,719	1,068	274	0	0	0	0	0
4	Total	9,517,638	1,699,603	1,233,038	714,677	464,593	204,960	250,703	1,124,307	987,047	1,457,977	1,380,734
5	EXPENSES:											
6	Purchased Gas Cost	0	0	0	0	0	0	0	0	0	0	0
7	O&M Expenses	4,617,575	1,037,037	821,013	488,540	288,468	74,664	78,597	471,124	377,575	323,099	677,458
8	Depreciation Expenses	1,201,074	136,315	86,018	66,456	67,964	64,108	77,764	153,184	140,062	259,234	149,968
9	Amortization Expenses	172,073	4,062	3,921	5,372	5,039	4,422	5,381	15,053	15,552	30,631	82,631
10	Taxes Other Than Income--Fixed	459,789	62,504	36,098	16,058	14,250	7,559	11,492	67,025	64,265	125,741	54,798
11	Taxes Other Than Income--Revenue	695,429	139,324	103,373	61,049	39,746	17,551	21,497	96,407	84,637	125,018	6,827
12	Total Expes excl. Income Taxes	7,145,941	1,379,242	1,050,422	637,475	395,467	168,304	194,741	802,793	682,091	863,724	971,682
13	PRE TAX NOI:	2,371,697	320,361	182,616	77,203	69,126	36,655	55,962	321,514	304,855	594,253	409,052
14	INCOME TAXES:	476,198	63,332	35,709	14,431	13,028	6,906	10,583	59,969	56,304	109,293	106,643
15	NET OPERATING INCOME:	1,895,499	257,029	146,907	62,772	56,098	29,749	45,378	261,545	248,552	484,960	302,409
16	RATE BASE:	21,321,701	2,922,388	1,725,833	1,052,559	1,074,485	957,734	1,189,580	2,656,053	2,366,001	4,361,573	3,015,496
17	RATE OF RETURN	8.89%	8.80%	8.51%	5.96%	5.22%	3.11%	3.81%	9.85%	10.51%	11.12%	10.03%

SUPPORTING SCHEDULES: E-1 p.3, H-1 p.5, H-1 p.6

RECAP SCHEDULES: H-1 p.2

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 5 OF 6

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

PROPOSED RATE DESIGN
 SCHEDULE B

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	PRESENT RATES (projected test year)											
2	GAS SALES (due to growth)	7,630,737	1,354,865	1,031,892	509,992	377,293	195,176	222,606	732,489	716,299	1,109,591	1,380,734
3	OTHER OPERATING REVENUE	60,333	36,333	21,000	2,200	600	200	0	0	0	0	0
4	TOTAL	7,691,070	1,391,198	1,052,892	512,192	377,893	195,376	222,606	732,489	716,299	1,109,591	1,380,734
5	RATE OF RETURN	3.41%	2.71%	3.59%	-8.58%	-0.35%	2.32%	1.82%	-1.39%	2.64%	6.14%	11.33%
6	INDEX	1.00	0.80	1.05	-2.52	-0.10	0.68	0.54	-0.41	0.77	1.80	3.33
7	COMPANY PROPOSED RATES											
8	GAS SALES	9,411,286	1,824,818	1,205,544	711,958	463,525	204,686	250,703	1,124,307	987,047	1,457,977	1,380,734
9	OTHER OPERATING REVENUE	106,340	74,785	27,494	2,719	1,068	274	0	0	0	0	0
10	TOTAL	9,517,638	1,699,603	1,233,038	714,677	464,593	204,960	250,703	1,124,307	987,047	1,457,977	1,380,734
11	TOTAL REVENUE INCREASE	1,826,568	308,405	180,346	202,485	86,699	9,584	28,097	391,818	270,748	348,385	0
12	PERCENT INCREASE	23.75%	22.17%	17.13%	39.53%	22.94%	4.91%	12.62%	53.49%	37.80%	31.40%	0.00%
13	RATE OF RETURN	8.89%	8.80%	8.51%	5.96%	5.22%	3.11%	3.81%	9.85%	10.51%	11.12%	10.03%
14	INDEX	100.00%	98.93%	95.75%	67.08%	58.73%	34.94%	42.91%	110.77%	118.22%	125.07%	112.81%

SCHEDULE H-1
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

PAGE 6 OF 8

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

CALCULATION OF PROPOSED RATES
 SCHEDULE A

LINE NO.	TOTAL	GS1	TS1	GS2	TS2	GS3	TS3	GS4	TS4	GS5	TS5	GS6	TS6	GS7	TS7	GS8	TS8	GS9	TS9	Special Contract
1	9,517,638	1,699,603		1,233,038		714,677		464,593		204,960		250,703		1,124,307		987,047		1,457,977		1,380,734
2	106,340	74,785		27,494		2,719		1,068		274										
3																				
4		\$15.00	\$20.00	\$22.50	\$32.50	\$32.50	\$42.50	\$40.00	\$55.00	\$100.00	\$125.00	\$175.00	\$200.00	\$250.00	\$300.00	\$350.00	\$500.00	\$500.00	\$700.00	
5	141,372	98,736	0	38,096	360	3,024	480	720	576	156	144	120	120	72	396	24	156	38	72	84
6		1,481,040	0	812,160	11,700	98,280	20,400	28,800	31,680	15,600	18,000	21,000	24,000	18,000	118,800	8,400	78,000	18,000	50,400	0
7	2,854,260	1,481,040	0	823,860		118,680		60,480		33,600		45,000		136,800		86,400		68,400		
8	81,240		0		3600		4800		8640		3600		3000		19800		23400		14400	
9																				
10	6,557,038	143,778		381,684		593,278		403,045		171,086		205,703		987,507		900,647		1,389,577		1,380,734
11	120,598,144	1,408,857		1,904,803		2,026,694		1,618,148		862,203		1,259,839		9,292,500		9,309,000		16,788,000		76,150,000
12		0.102198		0.200380		0.292732		0.249078		0.198429		0.163264		0.106269		0.096750		0.082871		VARIOUS
13		0.10220		0.20038		0.29273		0.24908		0.19843		0.16326		0.10627		0.09675		0.08287		VARIOUS
14	6,557,030	143,781		381,684		593,274		403,048		171,087		205,698		987,514		900,646		1,389,564		1,380,734
15																				
16		\$15.00	\$20.00	\$22.50	\$32.50	\$32.50	\$42.50	\$40.00	\$55.00	\$100.00	\$125.00	\$175.00	\$200.00	\$250.00	\$300.00	\$350.00	\$500.00	\$500.00	\$700.00	VARIOUS
17		10.220	10.220	20.038	20.038	29.273	29.273	24.908	24.908	19.843	19.843	16.326	16.326	10.627	10.627	9.675	9.675	8.287	8.287	VARIOUS
18		39.642	0.000	39.642	0.000	39.642	0.000	39.642	0.000	39.642	0.000	39.642	0.000	39.642	0.000	39.642	0.000	39.642	0.000	
19		49.862	10.220	59.680	20.038	88.915	29.273	64.550	24.908	59.485	19.843	55.968	16.326	50.269	10.627	49.317	9.675	47.929	8.287	VARIOUS
20																				
21																				
22		RES		COM								LVCOM		IND	FTS	INT	CIS			VARIOUS
23		\$7.00		\$15.00								\$20.00		\$40.00	\$40.00	\$350.00	\$350.00			
24		46.905		22.115								17.287		7.889	7.889	5.312	5.312			VARIOUS
25		39.642		39.642								39.642		39.642	0.000	39.642	0.000			
26		86.547		61.757								56.929		47.531	7.889	44.954	5.312			VARIOUS
27																				
28		PRESENT REVENUE		PROPOSED REVENUE																
29		\$22.00	\$42,570		\$30.00	\$73,770														
30		\$22.00	\$550		\$60.00	\$1,320														
31		\$22.00	\$12,298		\$30.00	\$18,000														
32		\$22.00	\$550		\$60.00	\$1,500														
33		\$9.00	\$0		\$15.00	\$2,250														
34		\$0.00	\$0		\$20.00	\$2,000														
35		\$15.00	\$4,365		\$25.00	\$7,500														
			\$60,333			106,340														

SUPPORTING SCHEDULES: E-2 p.1, E-3 p.1-6, H-1 p.2

RECAP SCHEDULES:

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 1 OF 6

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	ATTRITION	0	0	0	0	0
2	O&M	4,817,575	3,244,168	1,317,935	55,472	0
3	DEP.	1,201,074	293,549	907,526	0	0
4	AMORTIZATION OF OTHER GAS PLANT	71,812	0	71,812	0	0
5	AMORTIZATION OF PROPERTY LOSS	100,262	0	100,262	0	0
6	AMORTIZATION OF LIMITED TERM INVESTMENT	0	0	0	0	0
7	AMORTIZATION OF ACQUISITION ADJUSTMENT	0	0	0	0	0
8	AMORTIZATION OF CONVERSION COSTS	0	0	0	0	0
9	TAXES OTHER THAN INCOME TAXES	1,155,218	112,375	347,414	0	695,429
10	RETURN	1,895,499	471,572	1,423,549	377	0
11	INCOME TAXES	476,198	118,471	357,632	95	0
12	REVENUE CREDITED TO COST OF SERVICE	(106,340)	(106,340)	0	0	0
13	TOTAL COST OF SERVICE	9,411,296	4,133,795	4,528,129	55,944	695,429
14	RATE BASE	21,321,701	5,304,528	16,012,930	4,244	0
15	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
16	RATE BASE ITEMS(PLANT-ACC.DEP):					
17	381-382 METERS	1,648,764	1,648,764	0	0	0
18	383-384 HOUSE REGULATORS	624,275	624,275	0	0	0
19	385 INDUSTRIAL MEAS & REG.EQ.	1,116,552	0	1,116,552	0	0
20	376 MAINS	11,863,787	0	11,863,787	0	0
21	380 SERVICES	2,789,936	2,789,936	0	0	0
22	378 MEAS & REG.STA.EQ.-GEN.	582,838	0	582,838	0	0
23	O & M ITEMS					
24	892 Maint. of Services	36,274	36,274	0	0	0
25	876 MEAS & REG.STA.EQ.IND.	0	0	0	0	0
26	878 METER & HOUSE REG.	324,879	324,879	0	0	0
27	890 MAINT.OF MEAS & REG.STA.EQ.-IND.	45,218	0	45,218	0	0
28	893 MAINT.OF METERS AND HOUSE REG.	79,834	79,834	0	0	0
29	874 MAINS AND SERVICES	219,299	39,570	179,729	0	0
30	887 MAINT. OF MAINS	108,796	0	108,796	0	0

SUPPORTING SCHEDULES: H-3 p.1

RECAP SCHEDULES: H-2 p.2-4

DEVELOPMENT OF ALLOCATION FACTORS
 SCHEDULE G

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS8/TS8	GS7/TS7	GS8/TS6	GS9/TS9	Special Contract
1	CUSTOMER COSTS											
2	No. of Customers	11,781	6,228	3,038	292	108	25	20	39	15	9	7
3	Weighting	NA	1.00	1.32	1.89	6.29	14.25	30.63	53.40	65.58	132.03	1,034.54
4	Weighted No. of Customers	25,940.72	8,228.00	4,015.13	552.98	679.25	356.31	612.55	2,082.74	983.85	1,188.30	7,241.79
5	Allocation Factors	1	31.72%	15.48%	2.13%	2.62%	1.37%	2.38%	8.03%	3.79%	4.98%	27.82%
8	CAPACITY COSTS											
7	Peak & Avg. Month Sales Vol.(therms)	11,103,929	187,882	172,232	183,253	148,313	77,960	112,403	784,392	839,723	1,706,702	6,893,069
8	Allocation Factors	1	1.892%	1.551%	1.650%	1.318%	0.702%	1.012%	7.064%	7.562%	15.370%	62.078%
9	MAIN ALLOCATION DOLLARS	13,707,825	451,512	451,512	709,660	709,660	709,660	835,298	1,521,400	1,521,400	2,905,383	3,892,340
10	Allocation Factors	1	3.29%	3.29%	5.18%	5.18%	5.18%	6.09%	11.10%	11.10%	21.20%	28.40%
11	COMMODITY COSTS											
12	Annual Sales Vol.(therms)	120,598,144	1,408,857	1,904,803	2,026,894	1,618,148	862,203	1,259,939	9,292,500	9,309,000	16,768,000	76,150,000
13	Allocation Factors	1	1.17%	1.58%	1.68%	1.34%	0.71%	1.04%	7.71%	7.72%	13.90%	63.14%
14	REVENUE-RELATED COSTS											
15	Tax on Cust.Cap.& Commod.	86,723	14,781	10,967	6,477	4,217	1,862	2,281	10,228	8,979	13,263	13,670
16	Allocation Factors	1	17.04%	12.65%	7.47%	4.86%	2.15%	2.63%	11.79%	10.35%	15.29%	15.76%

ALLOCATION OF RATE BASE TO CUSTOMER CLASSES
 SCHEDULE F

LINE NO.	RATE BASE BY CUSTOMER CLASS	TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	DIRECT AND SPECIAL ASSIGNMENTS:											
2	Customer											
3	Meters	1,846,764	718,211	350,478	48,269	59,291	31,102	53,469	181,799	85,562	103,725	14,560
4	House Regulators	824,275	272,588	133,019	18,320	22,503	11,804	20,294	69,000	32,588	39,368	4,781
5	Services	2,789,938	1,227,642	599,070	82,506	101,347	53,163	91,395	310,751	148,764	177,298	0
6	General Plant	617,421	271,679	132,576	18,259	22,429	11,766	20,227	68,770	32,479	38,237	0
7	All Other	(373,868)	(164,511)	(80,279)	(11,056)	(13,581)	(7,124)	(12,247)	(41,642)	(19,667)	(23,759)	0
8	Total	5,304,528	2,325,609	1,134,862	156,297	191,989	100,710	173,136	588,677	278,026	335,868	19,351
9	Capacity											
10	Industrial Meas & Reg. Sta. Eq.	1,116,552	36,205	33,190	35,313	26,195	15,023	21,660	151,154	161,817	328,886	305,109
11	Meas.&Reg.Sta.Eq.-Gen.	582,838	23,291	21,351	22,717	18,138	9,665	13,934	67,239	104,099	211,578	40,827
12	Mains	11,863,787	451,512	451,512	709,660	709,660	709,660	835,298	1,521,400	1,521,400	2,905,383	2,048,302
13	General Plant	817,421	10,447	9,577	10,190	8,136	4,335	6,250	43,615	46,692	94,899	383,281
14	All Other	1,852,332	75,274	75,274	116,311	118,311	118,311	139,256	253,640	253,640	484,370	215,948
15	Total	16,012,930	596,730	590,904	896,191	882,439	856,993	1,018,399	2,067,049	2,087,647	4,025,115	2,993,465
16	Commodity											
17	Account #	0										
18	Account #	0										
19	Account #	0										
20	All Other	4,244	50	87	71	57	30	44	327	328	590	2,680
21	Total	4,244	50	67	71	57	30	44	327	328	590	2,680
22	TOTAL	21,321,701	2,922,368	1,725,833	1,052,559	1,074,485	957,734	1,189,580	2,656,053	2,366,001	4,361,573	3,015,496

EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E 1 OF 2

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	OPERATIONS AND MAINTENANCE EXPENSE:											
2	DIRECT AND SPECIAL ASSIGNMENTS:											
3	Customer											
4	876 Meters and House Regulators	324,879	142,955	69,760	9,608	11,802	6,191	10,643	36,186	17,090	20,846	0
5	893 Maint. of Meters & House Reg.	79,834	32,751	15,982	2,201	2,704	1,418	2,438	8,290	3,915	4,730	5,404
6	874 Mains & Services	39,570	17,114	8,351	1,150	1,413	741	1,274	4,332	2,046	2,472	877
7	892 Maint. of Services	36,274	15,961	7,789	1,073	1,318	691	1,188	4,040	1,908	2,305	0
8	All Other	2,763,611	771,339	662,715	390,363	169,000	19,427	24,350	217,337	149,087	99,925	260,068
9	Total	3,244,168	990,120	764,598	404,395	186,235	28,469	39,893	270,165	174,046	130,078	268,149
10	Capacity											
11	876 Measuring & Reg. Sta. Eq.-I	0	0	0	0	0	0	0	0	0	0	0
12	890 Maint. of Meas. & Reg. Sta. Eq.-I	45,218	899	824	877	700	373	538	3,753	4,018	6,167	25,069
13	874 Mains and Services	179,728	7,068	7,213	7,675	6,128	3,265	4,707	32,850	35,167	71,476	3,380
14	887 Maint. of Mains	108,796	4,784	4,784	4,784	7,520	7,520	8,851	16,122	16,122	30,787	4,785
15	All Other	984,192	42,718	42,718	67,141	67,141	34,841	24,028	143,940	143,940	74,879	343,048
16	Total	1,317,935	56,270	55,539	83,212	81,489	45,799	38,124	196,665	199,247	185,308	376,282
17	Commodity											
18	Account #	0										
19	Account #	0										
20	Account #	0										
21	All Other	55,472	647	876	932	744	397	580	4,274	4,282	7,713	35,027
22	Total	55,472	647	876	932	744	397	580	4,274	4,282	7,713	35,027
23	TOTAL O&M	4,617,575	1,037,037	821,013	488,540	268,468	74,864	78,597	471,124	377,575	323,099	677,458
24	DEPRECIATION EXPENSE:											
25	Customer	293,549	96,233	47,936	6,602	8,110	4,254	7,313	24,866	11,744	14,187	70,304
26	Capacity	907,526	38,082	38,082	59,854	59,854	59,854	70,451	128,319	128,319	245,047	79,664
27	Total	1,201,074	136,315	86,018	66,456	67,964	64,108	77,764	153,184	140,062	259,234	149,968
28	AMORT. OF GAS PLANT:											
29	Capacity	71,812	2,365	2,365	3,718	3,718	3,718	4,376	7,970	7,970	15,221	20,391
30	AMORT. OF CIS:											
31	Capacity	100,262	1,696	1,555	1,855	1,321	704	1,015	7,083	7,582	15,410	62,240
32	AMORT. OF LIMITED TERM INVEST.											
33	Capacity	0	0	0	0	0	0	0	0	0	0	0
34	AMORT. OF ACQUISITION ADJ.:											
35	Customer	0	0	0	0	0	0	0	0	0	0	0
36	Capacity	0	0	0	0	0	0	0	0	0	0	0
37	Total	0	0	0	0	0	0	0	0	0	0	0
38	AMORT. OF CONVERSION COSTS:											
39	Commodity	0	0	0	0	0	0	0	0	0	0	0

ALLOCATION OF COST OF SERVICE
 TO CUSTOMER CLASSES
 SCHEDULE E 2 DF 2

LINE NO.		TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	TAXES OTHER THAN INCOME TAXES											
2	Customer	112,375	49,448	24,130	3,323	4,082	2,141	3,681	12,517	5,911	7,141	0
3	Capacity	347,414	13,056	11,969	12,734	10,187	5,416	7,811	54,508	58,353	118,600	54,798
4	Subtotal	459,789	62,504	36,098	16,056	14,250	7,557	11,492	67,025	64,265	125,741	54,798
5	Revenue	695,429	139,324	103,373	61,049	39,746	17,551	21,497	96,407	84,637	125,018	8,827
6	Total	1,155,218	201,828	139,471	77,106	53,996	25,110	32,969	163,431	148,902	250,760	61,625
7	RETURN (NOI)											
8	Customer	471,572	206,936	100,981	13,908	17,063	8,961	15,406	52,381	24,739	29,886	1,291
9	Capacity	1,423,549	50,081	45,910	48,847	39,001	20,781	29,962	209,085	223,633	454,932	301,116
10	Commodity	377	12	18	17	14	7	11	79	79	142	0
11	Total	1,895,499	257,029	146,907	62,772	56,098	29,749	45,376	261,545	248,652	484,960	302,409
12	INCOME TAXES											
13	Customer	118,471	52,130	25,439	3,504	4,304	2,257	3,881	13,196	6,232	7,529	0
14	Capacity	357,632	11,199	10,266	10,923	8,721	4,647	8,700	46,754	50,052	101,728	106,643
15	Commodity	95	3	4	4	3	2	3	20	20	36	0
16	Total	476,198	63,332	35,709	14,431	13,028	6,906	10,583	59,969	56,304	109,293	106,643
17	REVENUE CREDITED TO COS:											
18	Customer	(108,340)	(74,785)	(27,494)	(2,719)	(1,068)	(274)					
19	TOTAL COST OF SERVICE:											
20	Customer	4,133,795	1,312,082	935,590	429,012	218,746	45,809	70,174	373,144	222,673	188,821	337,744
21	Capacity	4,526,129	172,749	165,665	220,944	204,271	140,820	158,439	650,383	675,356	1,136,247	1,001,136
22	Commodity	55,944	662	896	954	761	406	593	4,373	4,381	7,891	35,027
23	Subtotal	8,715,869	1,485,493	1,102,172	650,910	423,778	187,135	229,206	1,027,900	902,410	1,332,958	1,373,907
24	Revenue	695,429	139,324	103,373	61,049	39,746	17,551	21,497	96,407	84,637	125,018	8,827
25	Total	9,411,298	1,624,818	1,205,544	711,958	463,525	204,686	250,703	1,124,307	987,047	1,457,977	1,380,734

SCHEDULE H-2
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: FULLY ALLOCATED EMBEDDED COST
 OF SERVICE STUDY (SUMMARY)

PAGE 8 OF 8

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY	TOTAL	GS1/TS1	GS2/TS2	GS3/TS3	GS4/TS4	GS5/TS5	GS6/TS6	GS7/TS7	GS8/TS8	GS9/TS9	Special Contract
1	RS	21,321,701	2,922,388	1,725,833	1,052,559	1,074,485	957,734	1,189,580	2,656,053	2,366,001	4,361,573	3,015,496
2	ATTRITION	0	0	0	0	0	0	0	0	0	0	0
3	O&M	4,617,575	1,037,037	821,013	488,540	268,468	74,664	78,597	471,124	377,575	323,099	877,458
4	DEPRECIATION	1,201,074	138,315	86,016	66,456	87,964	64,108	77,764	153,184	140,062	259,234	149,968
5	AMORTIZATION EXPENSES	172,073	4,062	3,821	5,372	5,039	4,422	5,391	15,053	15,552	30,631	82,631
6	TAXES OTHER THAN INCOME - OTHER	459,789	62,504	38,098	18,058	14,250	7,559	11,492	87,025	64,285	125,741	54,798
7	TAXES OTHER THAN INCOME - REV. RELATED	895,429	139,324	103,373	61,049	39,746	17,551	21,497	96,407	84,637	125,018	6,827
8	INCOME TAXES TOTAL	476,198	83,332	35,709	14,431	13,028	6,906	10,583	59,969	56,304	109,293	108,643
9	REVENUE CREDITED TO COS:	(108,340)	(74,785)	(27,494)	(2,719)	(1,068)	(274)	-	-	0	0	0
10	TOTAL COST - CUSTOMER	4,133,795	1,312,682	935,590	429,012	218,746	45,809	70,174	373,144	222,673	188,821	337,744
11	TOTAL COST - CAPACITY	4,526,129	172,749	165,685	220,944	204,271	140,920	158,439	650,383	675,356	1,136,247	1,001,136
12	TOTAL COST - COMMODITY	55,944	862	696	954	761	406	593	4,373	4,381	7,891	35,027
13	TOTAL COST - REVENUE	695,429	139,324	103,373	61,049	39,746	17,551	21,497	96,407	84,637	125,018	6,827
14	NO. OF CUSTOMERS	11,781	8,228	3,036	292	108	25	20	39	15	9	7
15	PEAK MONTH SALES	11,103,929	167,882	172,232	183,253	146,313	77,960	112,403	764,392	839,723	1,706,702	8,893,069
16	ANNUAL SALES	120,598,144	1,408,857	1,904,803	2,026,694	1,618,148	862,203	1,259,939	9,292,500	9,309,000	16,768,000	76,150,000

SUPPORTING SCHEDULES: H-2 p.2-5

RECAP SCHEDULES: H-1 p.8

SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE

PAGE 1 OF 5

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF RATE BASE - PLANT
 SCHEDULE I: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT					100% capacity
2	INTANGIBLE PLANT:	1,040,068		1,040,068		-
3	PRODUCTION PLANT					-
4	DISTRIBUTION PLANT:					-
5	374 Land and Land Rights	28,635		28,635		-
6	375 Structures and Improvements	251,056		251,056		-
7	376 Mains	17,353,136		17,353,136		-
8	377 Comp.Sta.Eq.					-
9	378 Meas. & Reg.Sta.Eq.-Gen	686,297		686,297		-
10	379 Meas. & Reg.Sta.Eq.-CG	1,377,857		1,377,857		-
11	380 Services	3,820,566	3,820,566			100% customer
12	381-382 Meters	2,343,529	2,343,529			"
13	383-384 House Regulators	870,213	670,213			"
14	385 Industrial Meas. & Reg.Eq.	1,443,927		1,443,927		100% capacity
15	386 Property on Customer Premises					ac 374-385
16	387 Other Equipment	328,073	81,908	246,165		ac 374-386
17	Total Distribution Plant	28,503,088	7,116,216	21,386,872		28503088
18	GENERAL PLANT:	2,305,299	1,152,650	1,152,650		50% customer,50%, capacity
19	PLANT ACQUISITIONS:					100% capacity
20	GAS PLANT FOR FUTURE USE:					-
21	CWIP:					dist.plant
22	TOTAL PLANT	31,848,455	8,268,865	23,579,590		

CLASSIFICATION OF RATE BASE
 ACCUMULATED DEPRECIATION
 SCHEDULE I: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	LOCAL STORAGE PLANT:	(522,578)	(522,578)			related plant
	INTANGIBLE PLANT:	(583,452)		(583,452)		rel.plant account
3	PRODUCTION PLANT					-
4	DISTRIBUTION PLANT:					-
5	375 Structures and Improvements	(55,545)		(55,545)		-
6	376 Mains	(5,489,349)		(5,489,349)		-
7	377 Compressor Sta. Eq.					-
8	378 Meas. & Reg. Sta. Eq.-Gen	(123,459)		(123,459)		-
9	379 Meas. & Reg. Sta. Eq.-CG	(276,494)		(276,494)		-
10	380 Services	(1,030,630)	(1,030,630)			-
11	381-382 Meters	(696,765)	(696,765)			-
12	383-384 House Regulators	(245,938)	(245,938)			-
13	385 Indust.Meas. & Reg.Sta Eq.	(327,375)		(327,375)		-
14	386 Property on Customer Premises					-
15	387 Other Equipment	(190,140)	(47,471)	(142,669)		-
16	Total A.D. on Dist. Plant	(8,435,695)	(2,020,804)	(6,414,891)		
17	GENERAL PLANT:	(1,070,457)	(535,228)	(535,228)		general plant
18	PLANT ACQUISITIONS:					plant acquisitions
19	RETIREMENT WORK IN PROGRESS:					distribution plant
20	TOTAL ACCUMULATED DEPRECIATION	(10,612,182)	(3,076,611)	(7,533,571)		
21	NET PLANT (Plant less Accum.Dep.)	21,236,273	5,190,255	16,046,019		
22	less: CUSTOMER ADVANCES	(267,828)	(133,914)	(133,914)		50%-50% cust--cap
23	plus: WORKING CAPITAL	353,256	248,187	100,825	4,244	oper. and maint. exp.
24	equals: TOTAL RATE BASE	21,321,701	5,304,528	16,012,930	4,244	

CLASSIFICATION OF EXPENSES AND
 DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 1 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
1	OPERATIONS AND MAINTENANCE EXPENSES					
2	LOCAL STORAGE PLANT:					ac 301-320
3	PRODUCTION PLANT					100% capacity
4	DISTRIBUTION:					
5	870 Operation Supervision & Eng.	184,351	88,053	76,298		ac 871-879
6	871 Dist. Load Dispatch	138,493		138,493		100% capacity
7	872 Compr. Sta. Lab. & Ex.					ac 377
8	873 Compr. Sta. Fuel & Power					100% commodity
9	874 Mains and Services	219,299	39,570	179,729		ac376+ac380
10	875 Meas. & Reg. Sta. Eq.-Gen					ac 378
11	876 Meas. & Reg. Sta. Eq.-Ind.					ac 385
12	877 Meas. & Reg. Sta. Eq.-CG	8,462		8,462		ac 379
13	878 Meter and House Reg.	324,879	324,879			ac381+ac383
14	879 Customer Instal.	12,564	12,564			ac 386
15	880 Other Expenses	84,118	40,369	43,749		ac 387
16	881 Rents	31,990		31,990		100% capacity
17	885 Maintenance Supervision					ac886-894
18	886 Maint. of Struct. and Improv.					ac375
19	887 Maintenance of Mains	108,796		108,796		ac376
20	888 Maint. of Comp. Sta. Eq.					ac 377
21	889 Maint. of Meas. & Reg. Sta. Eq.-Gen	13,755		13,755		ac 378
22	890 Maint. of Meas. & Reg. Sta. Eq.-Ind.	45,218		45,218		ac 385
23	891 Maint. of Meas. & Reg. Sta. Eq.-CG	22,720		22,720		ac 379
24	892 Maintenance of Services	36,274	36,274			ac 380
25	893 Maint. of Meters and House Reg.	79,834	79,834			ac381-383
26	894 Maint. of Other Equipment	20,752	7,859	12,893		ac387
27	Total Distribution Expenses	1,311,505	629,402	682,103		
28	CUSTOMER ACCOUNTS:					
29	901 Supervision	92,933	92,933			100% customer
30	902 Meter-Reading Expense	103,723	103,723			-
31	903 Records and Collection Exp.	428,899	428,899			-
32	904 Uncollectible Accounts	29,247			29,247	100% commodity
33	905 Misc. Expenses					100% customer
34	Total Customer Accounts	654,802	625,554		29,247	
35	(907-910) CUSTOMER SERV. & INFO. EXP.	5,000	5,000			-
36	(911-916) SALES EXPENSE	437,747	437,747			-
37	(932) MAINT. OF GEN. PLANT	25,550		12,775		general plant
38	(920-931) ADMINISTRATION AND GENERAL	2,182,971	1,533,690	623,057	26,225	O&M excl. A&G
39	TOTAL O&M EXPENSE	4,617,575	3,244,168	1,317,935	55,472	

EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY

TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

CLASSIFICATION OF EXPENSES AND DERIVATION
 OF COST OF SERVICE BY COST CLASSIFICATION
 SCHEDULE H: PAGE 2 OF 2

LINE NO.		TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE	CLASSIFIER
1	DEPRECIATION AND AMORTIZATION EXPENSE:						
2	Depreciation Expense	1,201,074	293,549	907,526			net plant
3	Amort. of Other Gas Plant	71,812		71,812			100% capacity
4	Amort. of CIS	100,262		100,262			100% capacity
5	Amort. of Limited-term Inv.						intangible plant
6	Amort. of Acquisition Adj.						intangible, distribution, and general plant
7	Amort. of Conversion Costs						100% commodity
8	Total Deprec. and Amort. Expense	1,373,148	293,549	1,079,599			
9	TAXES OTHER THAN INCOME TAXES:						
10	Revenue Related	695,429				695,429	100% revenue
11	Other	459,789	112,375	347,414			net plant
12	Total Taxes other than Income Taxes	1,155,218	112,375	347,414		695,429	
13	REV. CRDT TO COS (NEG. OF OTHR OPR. REV)	(106,340)	(106,340)				100% customer
14	RETURN (REQUIRED NOI) = 8.89%	1,895,499	471,572	1,423,549	377		rate base
15	INCOME TAXES	476,198	118,471	357,632	95		return(noi)
16	TOTAL OVERALL COST OF SERVICE	9,411,298	4,133,795	4,526,129	55,944	695,429	

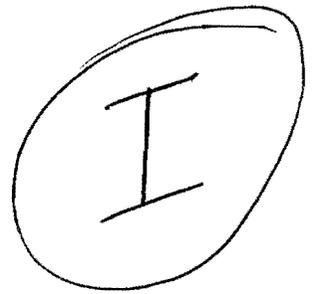
SCHEDULE H-3
 FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
 DOCKET NO.: 000108-GU

COST OF SERVICE
 EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
 COST OF SERVICE STUDY
 (SUMMARY)

PAGE 5 OF 5
 TYPE OF DATA SHOWN:
 PROJECTED TEST YEAR: 12/31/01
 WITNESS: HOUSEHOLDER

LINE NO.	SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY	REVENUE
1	SUMMARY:					
2	ATTRITION					
3	O&M	4,617,575	3,244,168	1,317,935	55,472	
4	DEP.	1,201,074	293,549	907,526		
5	AMORTIZATION OF OTHER GAS PLANT	71,812		71,812		
8	AMORTIZATION OF PROPERTY LOSS	100,262		100,262		
7	AMORTIZATION OF LIMITED TERM INVESTMENT					
8	AMORTIZATION OF ACQUISITION ADJUSTMENT					
9	AMORTIZATION OF CONVERSION COSTS					
10	TOTAL TAXES OTHER THAN INCOME	1,155,218	112,375	347,414		695,429
11	RETURN	1,895,499	471,572	1,423,549	377	
12	INCOME TAXES	476,198	118,471	357,632	95	
13	REVENUES CREDITED TO COST OF SERVICE	(106,340)	(106,340)			
14	TOTAL COST	9,411,298	4,133,795	4,526,129	55,944	695,429
15	RATE BASE	21,321,701	5,304,528	16,012,930	4,244	
16	KNOWN DIRECT & SPECIAL ASSIGNMENTS:					
17	<u>RATE BASE ITEMS(PLANT-ACC.DEP):</u>					
18	381-382 METERS	1,646,764	1,646,764			
19	383-384 HOUSE REGULATORS	624,275	624,275			
20	385 INDUSTRIAL MEAS.& REG.EQ.	1,116,552		1,116,552		
21	376 MAINS	11,863,787		11,863,787		
22	380 SERVICES	2,789,936	2,789,936			
23	378 MEAS.& REG.STA.EQ.-GEN.	562,838		562,838		
24	<u>O & M ITEMS</u>					
25	892 MAINT. OF SERVICES	36,274	36,274			
26	878 MEAS.& REG.STA.EQ.IND.					
27	878 METER & HOUSE REG.	324,879	324,879			
28	890 MAINT.OF MEAS.& REG.STA.EQ.-IND.	45,218		45,218		
29	893 MAINT.OF METERS AND HOUSE REG.	79,834	79,834			
30	874 MAINS AND SERVICES	219,299	39,570	179,729		
31	887 MAINT. OF MAINS	108,796		108,796		

FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.
DOCKET NO. 000108-GU
MINIMUM FILING REQUIREMENTS
INDEX



ENGINEERING SCHEDULES

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SCHEDULE I-1

CUSTOMER SERVICE - INTERRUPTIONS

PAGE 1 OF 1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ANY INTERRUPTIONS IN SERVICES AFFECTING THE LESSER OF TEN PERCENT OR 500 OR MORE OF DIVISION METERS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

DESCRIPTION	CAUSE	DATE	DURATION
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THERE WERE NO INTERRUPTIONS AFFECTING EITHER TEN PERCENT OR 500 METERS DURING THE HISTORIC TEST YEAR ENDING 12/31/99.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SUMMARY OF NOTICES RECEIVED BACK TO
TO THE LAST RATE CASE NOT TO EXCEED FIVE YEARS.TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/
HIS. YR. LAST RATE CASE: 12/31/85
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

Line No.	DATE & NOTICE NUMBER	SUMMARY	CURRENT STATUS
1	GS-725-CFGWH Dated May 27, 1999	The Company failed to survey for and stop active corrosion on its pipeline system.	Violation has been corrected.
2	GS-721-CFGPC Dated April 27, 1999	Failure to provide identification markings on customer meters. Not providing corrosion control for gas pipelines at Kings Park Apartments.	Violations have been corrected.
3	GS-700-CFGPC Dated July 2, 1998	New Gate Station not equipped with odorization equipment. Periodic maintenance was not performed on pressure limiting and regulating equipment.	Violations have been corrected.
4	GS-701-CFGWH Dated June 30, 1998	Odorant injection system not operational. Cathodic protection pipe-to-soil potential readings do not meet the minimum requirements of a negative 850 millivolts.	Violations have been corrected.
5	GS-680-CFGWH Dated May 1, 1997	Cathodic protection deficiency in St. Cloud.	Violation has been corrected.
6	GS-676-CFGWH Dated March 28, 1997	Cathodic protection deficiency.	Violation has been corrected.
7	GS-653-CFGWH Dated June 4, 1996	Operator should be required to install adequate pipeline markers. Operator should be required to install odorizer at Bartow Gate Station. Operator should be required to provide adequate cathodic protection.	Violations have been corrected.
8	GS-618-CFGWH Dated July 5, 1995	Operator failed to install pressure relieving device. Operator failed to install sufficient test stations. Operator failed to install pipeline markers. Operator failed to provide adequate cathodic protection.	Violations have been corrected.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 1 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: OF THOSE METERS WITH A RATED CAPACITY OF 250 cfm
OR LESS AND NOT INCLUDED IN AN APPROVED STATISTICAL SAMPLING
PLAN, PROVIDE A LIST OF ALL METERS THAT HAVE NOT BEEN TESTED
FOR ACCURACY WITHIN 120 MONTHS. (AS OF TEST)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNES: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of 250 cfm or less have been tested within 120 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 2 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF 251 cfm THROUGH 2500 cfm THAT HAVE NOT BEEN
TESTED FOR ACCURACY WITHIN 120 MONTHS.
(AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNES: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of 251 through 2500 cfm have been tested within 120 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

SCHEDULE I-3

METER TESTING - PERIODIC TESTING

PAGE 3 OF 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF ALL METERS WITH A RATED
CAPACITY OF OVER 2500 cfm THAT HAVE NOT BEEN TESTED FOR
ACCURACY WITHIN 60 MONTHS. (AS OF TEST YEAR END)

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNES: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

COMPANY IDENTIFICATION NUMBER:

MANUFACTURER

TYPE / SIZE

All meters with a rated capacity of over 2500 cfm have been tested within 120 months of test year end.

SUPPORTING SCHEDULES:

RECAP SCHEDULES:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A LIST OF VEHICLES INCLUDING A DESCRIPTION AND ANY ALLOCATION OF USE TO NON-UTILITY ACCOUNTS.

TYPE OF DATA SHOWN:
HISTORIC BASE YEAR DATA: 12/31/99
WITNESS: GEOFFROY

COMPANY: FLORIDA DIVISION OF CHESAPEAKE UTILITIES CORP.

DOCKET NO.: 000108-GU

<u>Line No.</u>	<u>Vehicle #</u>	<u>Description</u>	<u>Department Name</u>	<u>Allocation to Non-Utility</u>
1	CT-8003	1997C-1500 1/2T PICKUP	Construction - Winter Haven	See MFR schedule B-5, B-11, C-19 for allocati
2	CT-8005	1990 CHEVY C-1500	Construction - Winter Haven	
3	CT-8008	1997 CHEVY TRUCK C35	Construction - Winter Haven	
4	CT-8012	1996 CHEVY 3500 1-TON TK	Construction - Winter Haven	
5	CT-8014	1991 CHEVY K1500 4 X 4	Construction - Winter Haven	
6	CT-8020	1999 CHEVY TRUCK C35	Construction - Winter Haven	
7	CT-8024	1999 CHEVY 3500 1 TON	Construction - Winter Haven	
8	CT-8025	1999 CHEVY 3500 1 TON	Construction - Winter Haven	
9	CT-8027	1993 CHEVY 1-TON	Construction - Winter Haven	
10	CT-8029	1994 CHEVY CK2500	Construction - Winter Haven	
11	CT-8039	1996 CHEVY C-200 W/4 TON TK	Construction - Winter Haven	
12	OT-8004	1997 CHEVY MALIBU	Gas Control - Distribution - FL	
13	AM-8018	1999 CHEVY LUMINA	Management - Florida - Business Affairs	
14	AM-8032	1995 CHEVY LUMINA	Management - Florida - Business Affairs	
15	AM-8001	1997 1/2T CHEV EXT/CAB TK	Management - Florida - Energy	
16	AM-8010	1998 CHEVY LUMINA	Management - Florida - Energy	
17	AS-8040	1996 CHEVY CORSICA	Marketing - Florida - Commercial Sales	
18	AS-8009	1996 CHEVY MALIBU	Marketing - Florida - Conservation	
19	AS-8035	1996 CHEVY CORSICA	Marketing - Florida - Developer Sales	
20	AS-8026	1999 CHEVY LUMINA	Marketing - Florida - Energy	
21	AS-8030	1994 CHEVY CORSICA	Marketing - Florida - Energy	
22	AS-8002	1997 1/2T CHEV EXT/CAB TK	Marketing - Florida - Residential Sales	
23	ST-8007	1997 CHEVY TRUCK C2500	Service - WH	
24	ST-8023	1999 CHEVY 2500 TRUCK	Service - WH	
25	ST-8033	1995 CHEVY - 3/4 TON TRUCK	Service - WH	
26	ST-8034	1995 FORD RANGER P/U	Service - WH	
27	ST-8041	1996 CHEVY C2500 TRUCK	Service - WH	
28	ST-8042	1996 CHEVY C2500 TRUCK	Service - WH	
29	OT-8021	1999 CHEVY BLAZER	Tech Services - Florida	
30	OT-8022	1999 CHEVY SILVERADO	Tech Services - Florida	
31	OT-8036	1996 CHEVY S-10 TRUCK	Tech Services - Florida	
32	OT-8037	1996 CHEVY S-10 TRUCK	Tech Services - Florida	
33	OT-8038	1996 CHEVY S-10 TRUCK	Tech Services - Florida	
34	OT-8006	1997 CHEVY VAN/C2500	Tech Services - Florida - Measurement	
35	OT-8011	1998 CHEVY VAN	Tech Services - Florida - Measurement	
36	OT-8017	1999 CHEVY VAN G20 MODEL	Tech Services - Florida - Measurement	

SUPPORTING SCHEDULES:

RECAP SCHEDULES: