

Wayne L. Schiefelbein
Attorney At Law

P.O. Box 15856 • Tallahassee, FL 32317-5856
(850) 671-1111 • (850) 671-1222 Fax

April 4, 2002

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

Re: 2002 Depreciation Filing by Florida Division of Chesapeake Utilities
Corporation

Dear Ms. Bayo:

020304-GU

Enclosed on behalf of the Florida Division of Chesapeake Utilities Corporation (the Company) are original and fifteen (15) copies of basic data for the Company's 2002 Depreciation Study, consisting of certain FERC Form 2 schedules for the years 1996 through 2001, submitted pursuant to Rule 25-7.045, Florida Administrative Code.

The Company requests Staff assistance in determining the appropriate depreciation rates for implementation on January 1, 2003.

The Company continues to prepare supplemental information, such as the Calculation of Average Age of Plant Schedules and the Recovery Schedules Currently in Effect, and will file this information with the Commission as soon as it becomes available.

Please open a new docket to process this filing.

Thank you for your assistance.

Sincerely,



Wayne L. Schiefelbein

Copy: Ms. Pat Lee

DOCUMENT NUMBER-DATE

03832 APR-4 02

FPSC-COMMISSION CLERK

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1996

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
374	Land-Distribution		13,433	15,031	0		0	0	28,464
389	Land-General		98,285	0	0		0	0	98,285
	Land-Other								
Amortizable General Plant Assets:									
301	Organization	3.00%	23,328	0	0				23,328
302	Franchise and Consent	3.00%	14,124	0	0				14,124
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
Subtotal			1,151,786	15,031	0	0	0	0	1,166,817
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	Structures and Improvements	3.00%	203,213	0	0				203,213
376	Mains (Steel)	3.40%	9,349,471	88,695	(10,088)		0		9,428,077
376	Mains (Plastic)	3.30%	2,090,035	164,207			0		2,254,242
378	M&R Equipment-General	3.50%	372,282	92,523	(10,758)			(622)	453,425
379	M&R Equipment-City	3.80%	676,555	67,318	(25,108)			0	718,765
380	Dist Plant Services (Steel)	5.70%	1,029,362	11,138	(28,725)			(11,138)	1,000,637
380	Dist Plant - Services (CIAC)	3.50%	(104,245)	0			(7,951)	0	(112,196)
380	Dist Plant-Services (Plastic)	3.50%	1,315,499	206,761	(35,992)			11,138	1,497,406
381	Meters	4.50%	787,037	71,238	(7,874)			(7,228)	843,172
382	Meter Installations	3.20%	547,338	65,591	(10,633)			(10,333)	591,962
383	Regulators	3.40%	485,786	70,739	(2,245)			10,333	564,613
384	Regulator Installations	3.20%	0	0					0
385	M&R Equipment-Industrial	3.40%	1,203,359	52,421	(15,232)			(6,967)	1,233,582
385	M&R Equipment-Indus CIAC	3.40%	(147,019)	0				0	(147,019)
387	Other Equipment	3.80%	182,148	4,206	(15,347)				171,007
390	Structures and Improvements	2.60%	317,746	8,152	(4,092)				321,806
391.1	Data processing Equipment	7.60%	53,970	5,403	(1,651)			(330)	57,392
931.2	Office Furniture	6.90%	72,898	18,111	(987)				90,022
391.3	Office Equipment	9.40%	42,304	15,475					57,779
391.4	Vax System Equipment	11.20%	50,849	763	0			0	51,612
392.3	Transportation Equipment	5.70%	119,139	0	0			0	119,139
393	Stores Equipment	4.00%	0	0	0				0
394	Tools and Work Equipment	5.70%	80,876	675	(6,995)				74,556
396	Power Operated Equipment	8.00%	187,248	67,683	(25,451)			0	229,480
397	Communication Equipment	6.70%	51,690	5,350	0				57,040
398	Misc. Equipment	3.60%	25,367	22,716	0				48,083
392.1	Transportation Equip.	23.80%	473,562	129,171	(67,615)			(1,124)	533,994
Subtotal			19,466,470	1,168,337	(268,794)	0	(7,951)	(16,271)	20,341,792

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1996

Page 2 of 3

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

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1996

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
	1141 Acquisition Adjustment	6.66%	627,288						627,288
	114 Acquisition Adjustment-Old	N/A	5,543						5,543
	1143 Acquisition Adjustment-Inc. Tax	N/A	154,590						154,590
	Subtotal		787,421	0	0	0	0	0	787,421
Total Utility Plant			21,405,677	1,183,368	(268,794)	0	(7,951)	(16,271)	22,296,030

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

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 1996

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301	Organization	(17,996)	(700)							(18,696)
302	Franchise and Consent	(3,661)	(424)							(4,085)
303	Misc Intangible Plant	(4,178)	(100,262)							(104,440)
			0							
Acquisitions										
115	Cost of Acquisition	(460,267)	(33,961)							(494,228)
114	Cost of Acquisition-old	(5,543)	0							(5,543)
1152	Inc. Tax on Acquis Adjustment	(50,825)	(21,100)							(71,925)
	Subtotal	(542,470)	(156,447)	0	0	0	0	0	0	(698,917)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375	Structures and Improvements	(18,187)	(6,096)		0					(24,283)
376	Mains (Steel)	(2,927,658)	(319,240)		10,088		1,906			(3,234,904)
376	Mains (Plastic)	(215,943)	(70,271)		0					(286,214)
378	M&R Equipment-General	(44,035)	(14,975)		10,758		788			(47,463)
379	M&R Equipment-City	(115,020)	(26,242)		25,108		2,641			(113,513)
380	Dist Plant Services (Steel)	(310,450)	(58,398)		28,725		39,394	0		(300,728)
380	Dist Plant - Services (CIAC)	15,180	3,753		0					18,933
380	Dist Plant-Services (Plastic)	(114,493)	(48,994)		35,992		5,189			(122,307)
381	Meters	(283,041)	(36,468)		7,874	(4,800)		7		(316,428)
382	Meter Installations	(96,265)	(18,371)		10,633		3,119	(5)		(100,889)
383	Regulators	(119,725)	(18,033)		2,245					(135,514)
384	Regulator Installations	0	0		0					0
385	M&R Equipment-Industrial	(153,970)	(41,359)		15,232		1,105			(178,992)
385	M&R Equipment-Indus CIAC	673	4,999		0					5,672
387	Other Equipment	(42,614)	(6,506)		15,347	(318)				(34,091)
390	Structures and Improvements	(60,726)	(8,276)		4,092					(64,910)
391.1	Data processing Equipment	(20,771)	(4,435)		1,651	(26)				(23,581)
931.2	Office Furniture	(21,964)	(5,988)		987	(35)	0			(27,000)
391.3	Office Equipment	(5,027)	(5,118)		0					(10,145)
391.4	Vax System Equipment	3,851	(5,720)		0			0		(1,869)
392.3	Transportation Equipment	(81,563)	(6,791)		0		0			(88,354)
393	Stores Equipment	0	0		0					0
394	Tools and Work Equipment	(22,313)	(4,554)		6,995					(19,872)
396	Power Operated Equipment	(59,768)	(17,860)		25,451	(13,300)				(65,477)
397	Communication Equipment	(13,184)	(3,679)		0					(16,863)
398	Misc. Equipment	(3,052)	(1,225)		0					(4,277)
392.1	Transportation Equip. Autos	(276,085)	(124,060)		67,615	(16,304)	0			(348,834)
	Subtotal	(4,986,150)	(843,907)	0	268,793	(34,783)	54,142	2	0	(5,541,903)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
 For the Year Ended December 31, 1996

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1996

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
111-375	Accum Amort Structures & Imp	12,592	(12,592)							0
111-397	Accum Amort Comm Equipment	33,612	(33,612)							0
362	Gas Holders	(64,181)	(71,114)				31,676	(292,038)		(395,658)
Subtotal		(17,977)	(117,318)	0	0	0	31,676	(292,038)	0	(395,658)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
374	Land and Land Rights	0								0
389	Land and Land Rights	1,642								1,642
Subtotal		1,642								1,642
Grand Total		(5,544,955)	(1,117,672)	0	268,793	(34,783)	85,818	(292,036)	0	(6,634,835)

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1997

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
374	Land-Distribution		28,464	8,155	0		0	0	36,619
389	Land-General		98,285	0	0		0	0	98,285
	Land-Other								
Amortizable General Plant Assets:									
	301 Organization	3.00%	23,328	0	0				23,328
	302 Franchise and Consent	3.00%	14,124	0	0				14,124
	303 Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
	Subtotal		1,166,817	8,155	0	0	0	0	1,174,972
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures and Improvements	3.00%	203,213	25,822	0				229,035
	376 Mains (Steel)	3.40%	9,428,077	150,019	(56,140)			38,439	9,560,396
	376 Mains (Plastic)	3.30%	2,254,242	532,209	(2,300)			(38,439)	2,745,713
	378 M&R Equipment-General	3.50%	453,425	55,429	(5,219)			3,412	507,047
	379 M&R Equipment-City	3.80%	718,765	99,992	0			(3,637)	815,119
	379 M&R Equipment-City (CIAC)	3.80%	0				(70,318)		(70,318)
	380 Dist Plant Services (Steel)	5.70%	1,000,637	3,716	(18,061)				986,292
	380 Dist Plant - Services (CIAC)	3.50%	(112,196)	0			(17,452)		(129,648)
	380 Dist Plant-Services (Plastic)	3.50%	1,497,406	217,119	(8,587)			548	1,706,486
	381 Meters	4.50%	843,172	59,469	(7,652)				894,989
	382 Meter Installations	3.20%	591,962	43,326	(3,751)				631,538
	383 Regulators	3.40%	564,613	59,432	(442)			(548)	623,056
	384 Regulator Installations	3.20%	0	0					0
	385 M&R Equipment-Industrial	3.40%	1,233,582	135,227	(7,541)				1,361,268
	385 M&R Equipment-Indus CIAC	3.40%	(147,019)	0					(147,019)
	387 Other Equipment	3.80%	171,007	13,993	(1,588)				183,413
	390 Structures and Improvements	2.60%	321,806	0	0				321,806
	391.1 Data processing Equipment	7.60%	57,392	4,605	(6,864)			1,941	57,073
	931.2 Office Furniture	6.90%	90,022	3,495	(9,066)				84,451
	391.3 Office Equipment	9.40%	57,779	17,951					75,730
	391.4 Vax System Equipment	11.20%	51,612	0	0				51,612
	392.3 Transportation Equipment	5.70%	119,139	0	0				119,139
	393 Stores Equipment	4.00%	0	0	0				0
	394 Tools and Work Equipment	5.70%	74,556	0	(5,991)				68,565
	396 Power Operated Equipment	8.00%	229,480	0	0				229,480
	397 Communication Equipment	6.70%	57,040	0	0				57,040
	398 Misc. Equipment	3.60%	48,083	0	0				48,083
	392.1 Transportation Equip.	23.80%	533,994	156,560	(102,585)				587,969
	Subtotal		20,341,792	1,578,366	(235,787)	0	(87,770)	1,716	21,598,317

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1997

Page 2 of 3

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

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1997

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
	1141 Acquisition Adjustment	6.66%	627,288						627,288
	114 Acquisition Adjustment-Old	N/A	5,543						5,543
	1143 Acquisition Adjustment-Inc. Tax	N/A	154,590						154,590
	Subtotal		787,421	0	0	0	0	0	787,421
	Total Utility Plant		22,296,030	1,586,521	(235,787)	0	(87,770)	1,716	*23,560,710

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

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 1997

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
	301 Organization	(18,696)	(700)							(19,396)
	302 Franchise and Consent	(4,085)	(424)							(4,508)
	303 Misc Intangible Plant	(104,440)	(100,262)							(204,701)
			0							0
	Acquisitions									
	115 Cost of Acquisition	(494,228)	(33,961)							(528,190)
	114 Cost of Acquisition-old	(5,543)	0							(5,543)
	1152 Inc. Tax on Acquis Adjustment	(71,925)	(21,098)							(93,023)
	Subtotal	(698,917)	(156,445)	0	0	0	0	0	0	(855,361)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
	375 Structures and Improvements	(24,283)	(6,581)		0					(30,864)
	376 Mains (Steel)	(3,234,904)	(323,682)		56,140		1,657			(3,500,789)
	376 Mains (Plastic)	(286,214)	(83,241)		2,300		42			(367,113)
	378 M&R Equipment-General	(47,463)	(17,133)		5,219		2,064	(28)		(57,341)
	379 M&R Equipment-City	(113,513)	(27,964)		0			132		(141,344)
	379 M&R Equipment-City (CIAC)	0	0							0
	380 Dist Plant Services (Steel)	(300,728)	(62,853)		19,004		29,527	(944)		(315,994)
	380 Dist Plant - Services (CIAC)	18,933	3,927		0					22,860
	380 Dist Plant-Services (Plastic)	(122,307)	(52,015)		7,643		2,479	942		(163,257)
	381 Meters	(316,428)	(38,969)							(347,745)
	382 Meter Installations	(100,889)	(19,589)		3,751		1,155			(115,572)
	383 Regulators	(135,514)	(20,070)		442			2		(155,140)
	384 Regulator Installations	0	0		0					0
	385 M&R Equipment-Industrial	(178,992)	(44,710)		7,541			2,027		(214,135)
	385 M&R Equipment-Indus CIAC	5,672	4,999		0					10,670
	387 Other Equipment	(34,091)	(6,778)		1,588					(39,281)
	390 Structures and Improvements	(64,910)	(8,367)		0					(73,277)
	391.1 Data processing Equipment	(23,581)	(4,281)		6,864	(75)			(944)	(22,016)
	931.2 Office Furniture	(27,000)	(6,356)		9,066		0			(24,291)
	391.3 Office Equipment	(10,145)	(6,999)		0					(17,144)
	391.4 Vax System Equipment	(1,869)	(5,781)		0			0		(7,650)
	392.3 Transportation Equipment	(88,354)	(6,791)		0		0			(95,145)
	393 Stores Equipment	0	0		0					0
	394 Tools and Work Equipment	(19,872)	(4,207)		5,991					(18,088)
	396 Power Operated Equipment	(65,477)	(18,358)		0					(83,836)
	397 Communication Equipment	(16,863)	(3,822)		0					(20,685)
	398 Misc. Equipment	(4,277)	(1,731)		0					(6,008)
	392.1 Transportation Equip. Autos	(348,834)	(132,895)		102,585	(19,448)	0			(398,591)
	Subtotal	(5,541,903)	(894,248)	0	235,787	(19,523)	36,924	2,132	(944)	(6,181,775)

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1997

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1997

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
111-375	Accum Amort Structures & Imp	0	0							0
111-397	Accum Amort Comm Equipment	0	0							0
362	Gas Holders	(395,658)	(71,114)				31,563	0		(435,209)
Subtotal		(395,658)	(71,114)	0	0	0	31,563	0	0	(435,209)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
374	Land and Land Rights	0								0
389	Land and Land Rights	1,642						(1,642)		0
Subtotal		1,642	0	0	0	0	0	(1,642)	0	0
Grand Total		(6,634,835)	(1,121,806)	0	235,787	(19,523)	68,487	490	(944)	(7,472,345)

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1998

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
			36,619	16	0		0	0	36,635
374	Land-Distribution		98,285	0	0		0	0	98,285
389	Land-General								
	Land-Other								
Amortizable General Plant Assets:									23,328
301	Organization	3.00%	23,328	0	0				14,124
302	Franchise and Consent	3.00%	14,124	0	0				1,002,616
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,174,988
	Subtotal		1,174,972	16	0	0		0	
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									229,035
375	Structures and Improvements	3.00%	229,035	0	0		(40,000)		10,115,519
376	Mains (Steel)	3.20%	9,560,396	607,447	(12,323)				3,048,452
376	Mains (Plastic)	3.50%	2,745,713	304,574	(1,835)				541,332
378	M&R Equipment-General	3.60%	507,047	34,482	(197)				1,045,023
379	M&R Equipment-City	3.50%	815,119	229,903	0				(70,318)
379	M&R Equipment-City (CIAC)	3.50%	(70,318)						967,794
380	Dist Plant Services (Steel)	5.10%	986,292	0	(18,498)				(129,648)
380	Dist Plant - Services (CIAC)	5.50%	(129,648)	0			(800)		1,942,456
380	Dist Plant-Services (Plastic)	5.50%	1,706,486	251,423	(14,653)				959,217
381	Meters	4.50%	894,989	65,762	(1,533)				648,788
382	Meter Installations	3.50%	631,538	21,280	(4,030)				686,684
383	Regulators	3.60%	623,056	64,136	(507)				0
384	Regulator Installations	3.20%	0	0					1,388,836
385	M&R Equipment-Industrial	4.00%	1,361,268	81,500	(53,933)				(147,019)
385	M&R Equipment-Indus CIAC	4.00%	(147,019)	0					212,722
387	Other Equipment	16.80%	183,413	29,309	0				334,300
390	Structures and Improvements	2.30%	321,806	14,970	(2,476)				112,333
391.1	Data processing Equipment	14.30%	57,073	78,083	(22,823)				84,451
931.2	Office Furniture	5.80%	84,451	0	0				73,088
391.3	Office Equipment	9.40%	75,730	0	(2,642)				50,151
391.4	Vax System Equipment	16.70%	51,612	27,933	(29,395)				119,139
392.3	Transportation Equipment	2.90%	119,139	0	0				0
393	Stores Equipment	4.00%	0	0	0				71,842
394	Tools and Work Equipment	5.30%	68,565	3,277	0				268,645
396	Power Operated Equipment	7.80%	229,480	39,165	0				58,811
397	Communication Equipment	6.80%	57,040	1,771	0				48,083
398	Misc. Equipment	7.40%	48,083	0	0				648,385
392.1	Transportation Equip.	14.20%	587,969	103,251	(42,835)				23,308,102
	Subtotal		21,598,317	1,958,264	(207,678)	0	(40,800)	0	

**Annual Status Report
Analysis of Plant in Service Accounts**

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1998

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

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1998

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
	1141 Acquisition Adjustment	6.66%	627,288						627,288
	114 Acquisition Adjustment-Old	N/A	5,543						5,543
	1143 Acquisition Adjustment-Inc. Tax	N/A	154,590						154,590
Subtotal			787,421	0	0	0	0	0	787,421
Total Utility Plant			23,560,710	1,958,280	(207,678)	0	(40,800)	0	25,270,511

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

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1998

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
										(20,096)
	301 Organization	(19,396)	(700)							(4,932)
	302 Franchise and Consent	(4,508)	(424)							(304,963)
	303 Misc Intangible Plant	(204,701)	(100,262)							0
		0	0							0
		0	0							(562,151)
Acquisitions										
	115 Cost of Acquisition	(528,190)	(33,961)							(5,543)
	114 Cost of Acquisition-old	(5,543)	0							(114,123)
	1152 Inc. Tax on Acquis Adjustment	(93,023)	(21,100)							(1,011,808)
	Subtotal	(855,361)	(156,447)	0	0	0	0	0	0	
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
										(37,735)
	375 Structures and Improvements	(30,864)	(6,871)		0					(3,801,046)
	376 Mains (Steel)	(3,500,789)	(313,607)		12,323		1,026			(463,604)
	376 Mains (Plastic)	(367,113)	(99,022)		1,835		696			(75,922)
	378 M&R Equipment-General	(57,341)	(18,838)		197			8	52	(170,842)
	379 M&R Equipment-City	(141,344)	(29,498)		0					0
	379 M&R Equipment-City (CIAC)	0	0							(433,149)
	380 Dist Plant Services (Steel)	(315,994)	(55,609)		18,498		27,807		(107,851)	29,031
	380 Dist Plant - Services (CIAC)	22,860	6,171		0					(237,360)
	380 Dist Plant-Services (Plastic)	(163,257)	(92,603)		14,653		3,847			(387,793)
	381 Meters	(347,745)	(41,585)		1,533					(132,296)
	382 Meter Installations	(115,572)	(22,393)		4,030		1,692		(52)	(178,003)
	382 Meter Installations	(155,140)	(23,371)		507					0
	383 Regulators	(155,140)	(23,371)		0					(212,549)
	384 Regulator Installations	0	0				2,620			16,551
	385 M&R Equipment-Industrial	(214,135)	(54,968)		53,933					(72,155)
	385 M&R Equipment-Indus CIAC	10,670	5,881		0					(78,355)
	387 Other Equipment	(39,281)	(32,874)		0					(29,562)
	390 Structures and Improvements	(73,277)	(7,554)		2,476					(29,189)
	391.1 Data processing Equipment	(22,016)	(8,491)		22,823				(21,878)	(21,424)
	931.2 Office Furniture	(24,291)	(4,898)		0					(12,726)
	391.3 Office Equipment	(17,144)	(6,922)		2,642				(25,862)	(98,600)
	391.4 Vax System Equipment	(7,650)	(8,609)		29,395					0
	392.3 Transportation Equipment	(95,145)	(3,455)		0					(21,803)
	393 Stores Equipment	0	0		0					(103,390)
	394 Tools and Work Equipment	(18,088)	(3,715)		0					(30,502)
	396 Power Operated Equipment	(83,836)	(19,554)		0					(9,566)
	397 Communication Equipment	(20,685)	(9,817)		0					(293,820)
	398 Misc. Equipment	(6,008)	(3,558)		0					(6,885,810)
	392.1 Transportation Equip. Autos	(398,591)	(87,029)		42,835	(6,625)		155,591		
	Subtotal	(6,181,775)	(942,788)	0	207,678	(6,625)	37,700	0	0	

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1998

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

**Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization**

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1998

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
111-375	Accum Amort Structures & Imp	0	0							0
111-397	Accum Amort Comm Equipment	0	0							0
362	Gas Holders	(435,209)	(71,114)				4,455	0		(501,868)
Subtotal		(435,209)	(71,114)	0	0	0	4,455	0	0	(501,868)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
374	Land and Land Rights	0								0
389	Land and Land Rights	0								0
Subtotal		0	0	0	0	0	0	0	0	0
Grand Total		(7,472,345)	(1,170,349)	0	207,678	(6,625)	42,156	0	0	(8,399,485)

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1999

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
374	Land-Distribution		36,635	0	0		0	(8,000)	28,635
389	Land-General Land-Other		98,285	0	0		0	0	98,285
Amortizable General Plant Assets:									
	301 Organization	3.00%	23,328	0	0				23,328
	302 Franchise and Consent	3.00%	14,124	0	0				14,124
	303 Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
Subtotal			1,174,988	0	0	0	0	(8,000)	1,166,988
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
	375 Structures and Improvements	3.00%	229,035	4,022	0				233,057
	376 Mains (Steel)	3.20%	10,115,519	419,190	(7,863)			(82,448)	10,444,399
	376 Mains (Plastic)	3.50%	3,048,452	1,008,917	(4,835)		(40,000)	(12,331)	4,000,203
	378 M&R Equipment-General	3.60%	541,332	39,678	(6,392)				574,618
	379 M&R Equipment-City	3.50%	1,045,023	135,944	0			(60,276)	1,120,690
	379 M&R Equipment-City (CIAC)	3.50%	(70,318)	46,519	0		(3,306)		(27,105)
	380 Dist Plant Services (Steel)	5.10%	967,794	0	(15,354)				952,440
	380 Dist Plant - Services (CIAC)	5.50%	(129,648)	0	0				(129,648)
	380 Dist Plant-Services (Plastic)	5.50%	1,942,456	292,448	(9,116)			(39,856)	2,185,932
	381 Meters	4.50%	959,217	128,115	(7,677)			(26,136)	1,053,519
	382 Meter Installations	3.50%	648,788	34,298	(6,018)			(4,574)	672,495
	383 Regulators	3.60%	686,684	40,659	(518)			(10,057)	716,768
	384 Regulator Installations	3.20%	0	0	0				0
	385 M&R Equipment-Industrial	4.00%	1,388,836	14,525	0				1,403,361
	385 M&R Equipment-Indus CIAC	4.00%	(147,019)	0	0				(147,019)
	387 Other Equipment	16.80%	212,722	57,228	0				269,950
	390 Structures and Improvements	2.30%	334,300	1,517	(1,431)				334,386
	391.1 Data processing Equipment	14.30%	112,333	18,087	0				130,420
	931.2 Office Furniture	5.80%	84,451	0	0				84,451
	391.3 Office Equipment	9.40%	73,088	5,557	0				78,645
	391.4 Vax System Equipment	16.70%	50,151	0	0				50,151
	392.3 Transportation Equipment	2.90%	119,139	0	0				119,139
	393 Stores Equipment	4.00%	0	0	0				0
	394 Tools and Work Equipment	5.30%	71,842	5,372	0				77,215
	396 Power Operated Equipment	7.80%	268,645	23,289	0				291,934
	397 Communication Equipment	6.80%	58,811	0	0			1,300	60,111
	398 Misc. Equipment	7.40%	48,083	0	0				48,083
	392.1 Transportation Equip.	14.20%	648,385	175,595	(106,466)				717,514
Subtotal			23,308,102	2,450,960	(165,670)	0	(43,306)	(234,377)	25,315,709

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1999

Page 2 of 3

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

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 1999

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
	1141 Acquisition Adjustment	6.66%	627,288						627,288
	114 Acquisition Adjustment-Old	N/A	5,543						5,543
	1143 Acquisition Adjustment-Inc. Tax	N/A	154,590						154,590
Subtotal			787,421	0	0	0	0	0	787,421
Total Utility Plant			25,270,511	2,450,960	(165,670)	0	(43,306)	(242,377)	27,270,118

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

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 1999

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
	301 Organization	(20,096)	(700)							(20,795)
	302 Franchise and Consent	(4,932)	(424)							(5,356)
	303 Misc Intangible Plant	(304,983)	(100,262)							(405,224)
		0	0							0
	Acquisitions	0	0							0
	115 Cost of Acquisition	(562,151)	(33,961)							(596,113)
	114 Cost of Acquisition-old	(5,543)	0							(5,543)
	1152 Inc. Tax on Acquis Adjustment	(114,123)	0					114,123		0
	Subtotal	(1,011,808)	(135,347)	0	0	0	0	114,123	0	(1,033,031)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
	375 Structures and Improvements	(37,735)	(6,965)		0					(44,700)
	376 Mains (Steel)	(3,801,046)	(326,644)		7,863		3,545			(4,116,283)
	376 Mains (Plastic)	(463,604)	(116,070)		4,835		219			(574,620)
	378 M&R Equipment-General	(75,922)	(19,806)		6,392		398			(88,939)
	379 M&R Equipment-City	(170,842)	(38,098)		0					(208,940)
	379 M&R Equipment-City (CIAC)	0	0							0
	380 Dist Plant Services (Steel)	(433,149)	(54,691)		15,354		16,478			(456,007)
	380 Dist Plant - Services (CIAC)	29,031	6,171		0					35,201
	380 Dist Plant-Services (Plastic)	(237,360)	(105,575)		9,118		2,375			(331,444)
	381 Meters	(387,793)	(44,679)		7,677		0			(424,795)
	382 Meter Installations	(132,296)	(23,040)		6,018		1,992			(147,327)
	383 Regulators	(178,003)	(25,315)		518					(202,800)
	384 Regulator Installations	0	0		0					0
	385 M&R Equipment-Industrial	(212,549)	(55,760)		0		5			(268,305)
	385 M&R Equipment-Indus CIAC	16,551	5,882		0					22,433
	387 Other Equipment	(72,155)	(38,898)		0					(111,054)
	390 Structures and Improvements	(78,355)	(7,679)		1,431					(84,603)
	391.1 Data processing Equipment	(29,562)	(17,851)		0					(47,413)
	931.2 Office Furniture	(29,189)	(4,902)		0		0			(34,091)
	391.3 Office Equipment	(21,424)	(7,094)		0					(28,517)
	391.4 Vax System Equipment	(12,726)	(8,663)		0					(21,389)
	392.3 Transportation Equipment	(98,600)	(3,167)		0		0			(101,767)
	393 Stores Equipment	0	0		0					0
	394 Tools and Work Equipment	(21,803)	(4,054)		0					(25,857)
	396 Power Operated Equipment	(103,390)	(21,863)		0					(125,252)
	397 Communication Equipment	(30,502)	(9,872)		0					(40,374)
	398 Misc. Equipment	(9,566)	(3,558)		0					(13,124)
	392.1 Transportation Equip. Autos	(293,820)	(100,512)		106,466	(20,837)	152			(308,551)
	Subtotal	(6,885,810)	(1,032,703)	0	165,670	(20,837)	25,161	0	0	(7,748,519)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
 For the Year Ended December 31, 1999

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
 For the Year Ended December 31, 1999

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
111-375	Accum Amort Structures & Imp	0	0							0
111-397	Accum Amort Comm Equipment	0	0							0
362	Gas Holders	(501,868)	(71,114)				68,271	0		(504,711)
Subtotal		(501,868)	(71,114)	0	0	0	68,271	0	0	(504,711)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
374	Land and Land Rights	0								0
389	Land and Land Rights	0								0
Subtotal		0	0	0	0	0	0	0	0	0
Grand Total		(8,399,486)	(1,239,163)	0	165,670	(20,837)	93,432	114,123	0	(9,286,261)

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 2000

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
374	Land-Distribution		28,635	113	0			0	28,748
389	Land-General		98,285	0	0			0	98,285
	Land-Other								
Amortizable General Plant Assets:									
301	Organization	3.00%	23,328	0	0				23,328
302	Franchise and Consent	3.00%	14,124	8	0				14,132
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
Subtotal			1,166,988	121	0	0		0	1,167,109
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	Structures and Improvements	3.00%	233,057						233,057
376	Mains (Steel)	3.20%	10,444,399	177,443	(97,089)				10,524,753
376	Mains (Plastic)	3.50%	4,000,203	3,488,443	(3,275)				7,485,371
378	M&R Equipment-General	3.60%	574,618	20,787					595,405
379	M&R Equipment-City	3.50%	1,120,690	86,532					1,207,223
379	M&R Equipment-City (CIAC)	3.50%	(27,105)						(27,105)
380	Dist Plant Services (Steel)	5.10%	952,440		(14,110)				938,330
380	Dist Plant - Services (CIAC)	5.50%	(129,648)						(129,648)
380	Dist Plant-Services (Plastic)	5.50%	2,185,932	421,924	(15,761)				2,592,094
381	Meters	4.50%	1,053,519	86,173					1,139,691
382	Meter Installations	3.50%	672,495	54,535	(9,158)				717,871
383	Regulators	3.60%	716,768	85,275	(3,052)				798,991
384	Regulator Installations	3.20%	0						0
385	M&R Equipment-Industrial	4.00%	1,403,361	59,298	(236,670)				1,225,989
385	M&R Equipment-Indus CIAC	4.00%	(147,019)						(147,019)
387	Other Equipment	16.80%	269,950	34,130					304,080
390	Structures and Improvements	2.30%	334,386	30,960					365,346
391.1	Data processing Equipment	14.30%	130,420	10,680					141,101
931.2	Office Furniture	5.80%	84,451						84,451
391.3	Office Equipment	9.40%	78,645	5,767					84,412
391.4	Vax System Equipment	16.70%	50,151						50,151
392.3	Transportation Equipment	2.90%	119,139						119,139
393	Stores Equipment	4.00%	0						0
394	Tools and Work Equipment	5.30%	77,215						77,215
396	Power Operated Equipment	7.80%	291,934	96,763					388,697
397	Communication Equipment	6.80%	60,111	72,561					132,671
398	Misc. Equipment	7.40%	48,083						48,083
392.1	Transportation Equip.	14.20%	717,514	216,316					933,830
Subtotal			25,315,709	4,947,584	(379,116)	0		0	29,884,178

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 2000

Page 2 of 3

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

Annual Status Report Analysis of Plant in Service Accounts

Company: Chesapeake Utilities Corporation
For the Year Ended December 31, 2000

Page 3 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)									
Capital Recovery Schedules:									
Total Account 101*									
Amortizable Assets:									
	1141 Acquisition Adjustment	6.66%	627,288						627,288
	114 Acquisition Adjustment-Old	N/A	5,543						5,543
	1143 Acquisition Adjustment-Inc. Tax	N/A	0						0
	Subtotal		632,831	0	0	0	0	0	632,831
Total Utility Plant			27,115,528	4,947,705	(379,116)	0	0	0	31,684,117

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

Annual Status Report

Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 2000

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Amortizable General Plant Assets:										
301	Organization	(20,795)	(700)							(21,495)
302	Franchise and Consent	(5,356)	(424)							(5,780)
303	Misc Intangible Plant	(405,224)	(100,262)							(505,486)
		0	0							0
Acquisitions										
115	Cost of Acquisition	(596,113)	(31,131)							(627,244)
114	Cost of Acquisition-old	(5,543)	0							(5,543)
1152	Inc. Tax on Acquis Adjustment	0	0							0
Subtotal		(1,033,031)	(132,516)	0	0	0	0	0	0	(1,165,548)
This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.										
375	Structures and Improvements	(44,700)	(6,992)							(51,692)
376	Mains (Steel)	(4,116,283)	(348,806)		97,089		4,405			(4,363,595)
376	Mains (Plastic)	(574,620)	(171,460)		3,275		152			(742,653)
378	M&R Equipment-General	(88,939)	(21,047)							(109,985)
379	M&R Equipment-City	(208,940)	(39,527)							(248,467)
379	M&R Equipment-City (CIAC)	0	0							0
380	Dist Plant Services (Steel)	(456,007)	(55,113)		14,110		47,368			(449,642)
380	Dist Plant - Services (CIAC)	35,201	6,218							41,420
380	Dist Plant-Services (Plastic)	(331,444)	(119,683)		15,761					(435,366)
381	Meters	(424,795)	(48,403)						(575)	(473,773)
382	Meter Installations	(147,327)	(24,104)			9,158				(162,273)
383	Regulators	(202,800)	(26,472)		3,052					(226,220)
384	Regulator Installations	0	0							0
385	M&R Equipment-Industrial	(268,305)	(56,619)		236,670					(88,255)
385	M&R Equipment-Indus CIAC	22,433	5,881							28,313
387	Other Equipment	(111,054)	(47,313)							(158,366)
390	Structures and Improvements	(84,603)	(7,958)							(92,561)
391.1	Data processing Equipment	(47,413)	(19,308)							(66,721)
391.2	Office Furniture	(34,091)	(4,986)							(39,076)
391.3	Office Equipment	(28,517)	(7,273)							(35,791)
391.4	Vax System Equipment	(21,389)	(8,375)							(29,765)
392.3	Transportation Equipment	(101,767)	(3,455)							(105,222)
393	Stores Equipment	0	0							0
394	Tools and Work Equipment	(25,857)	(4,092)							(29,950)
396	Power Operated Equipment	(125,252)	(25,601)							(150,854)
397	Communication Equipment	(40,374)	(10,548)							(50,922)
398	Misc. Equipment	(13,124)	(3,558)							(16,682)
392.1	Transportation Equip. Autos	(308,551)	(101,887)							(410,438)
Subtotal		(7,748,519)	(1,150,482)	0	379,116	0	51,925	0	(575)	(8,468,536)

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation
 For the Year Ended December 31, 2000

Acct. No. Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)									

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 2000

Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules:		This schedule should identify each approved capital recovery schedule.								
111-375	Accum Amort Structures & Imp	0	0							0
111-397	Accum Amort Comm Equipment	0	0							0
362	Gas Holders	(504,711)	(71,114)				16,184	0		(559,641)
Subtotal		(504,711)	(71,114)	0	0	0	16,184	0	0	(559,641)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
374	Land and Land Rights	0								0
389	Land and Land Rights	0								0
Subtotal		0	0	0	0	0	0	0	0	0
Grand Total		(9,286,261)	(1,354,113)	0	379,116	0	68,109	0	(575)	(10,193,725)

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.

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Annual Status Report Analysis of Plant in Service Accounts

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

ESTIMATED

Page 1 of 3

Acct. No.	Account Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
374	Land-Distribution		28,748	40,416	0		(923)	0	68,240
389	Land-General		98,285	0	0		0	0	98,285
	Land-Other								
Amortizable General Plant Assets:									
301	Organization	3.00%	23,328	0	0				23,328
302	Franchise and Consent	3.00%	14,132	0	0				14,132
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
Subtotal			1,167,109	40,416	0	0	(923)	0	1,206,601
Depreciable Assets: This schedule should identify each account/subaccount for which a separate depreciation rate has been approved by the FPSC.									
375	Structures and Improvements	3.00%	233,057	5,488					238,544
376	Mains (Steel)	3.20%	10,524,753	2,323,760	(5,250)		(248,160)		12,595,103
376	Mains (Plastic)	3.50%	7,485,371	3,082,866			(664,391)		9,903,845
378	M&R Equipment-General	3.60%	595,405	30,996			(9,350)		617,051
379	M&R Equipment-City	3.50%	1,207,223	568,774			(138,214)		1,637,783
379	M&R Equipment-City (CIAC)	3.50%	(23,799)						(23,799)
380	Dist Plant Services (Steel)	5.10%	938,330	3,353	(19,526)				922,157
380	Dist Plant - Services (CIAC)	5.50%	(132,954)						(132,954)
380	Dist Plant-Services (Plastic)	5.50%	2,592,094	579,868	(37,550)				3,134,412
381	Meters	4.50%	1,139,691	157,318	(24)				1,296,985
382	Meter Installations	3.50%	717,871	161,744	(1,556)				878,060
383	Regulators	3.60%	798,991	42,712	(3,110)				838,593
384	Regulator Installations	3.20%	0						0
385	M&R Equipment-Industrial	4.00%	1,225,989	131,620					1,357,609
385	M&R Equipment-Indus CIAC	4.00%	(147,019)						(147,019)
387	Other Equipment	16.80%	304,080	2,370					306,450
390	Structures and Improvements	2.30%	365,346	3,475					368,821
391.1	Data processing Equipment	14.30%	141,101	17,061					158,162
931.2	Office Furniture	5.80%	85,961						85,961
391.3	Office Equipment	9.40%	82,902	11,363	(10,436)				83,830
391.4	Vax System Equipment	16.70%	50,151						50,151
392.3	Transportation Equipment	2.90%	119,139						119,139
393	Stores Equipment	4.00%	0						0
394	Tools and Work Equipment	5.30%	77,215						77,215
396	Power Operated Equipment	7.80%	388,697	9,748					398,445
397	Communication Equipment	6.80%	132,671	109,380			(18,137)		223,914
398	Misc. Equipment	7.40%	48,083	6,543					54,626
392.1	Transportation Equip.	14.20%	933,830	210,743	(165,882)			(76,937)	901,754
Subtotal			29,884,178	7,459,182	(243,335)	0	(1,078,252)	(76,937)	35,944,837

Annual Status Report Analysis of Plant in Service Accounts

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

ESTIMATED

Page 2 of 3

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

Annual Status Report Analysis of Plant in Service Accounts

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

ESTIMATED

Page 3 of 3

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

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

Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization

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

ESTIMATED

Page 1 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
depreciable General Plant Assets:										
301	Organization	(21,495)	(700)							(22,195)
302	Franchise and Consent	(5,780)	(424)							(6,204)
303	Misc Intangible Plant	(505,486)	(100,262)							(605,748)
		0								0
Acquisitions										
115	Cost of Acquisition	(627,244)							627,244	0
114	Cost of Acquisition-old	(5,543)	0						5,543	0
1152	Inc. Tax on Acquis Adjustment	0	0							0
Subtotal		(1,165,548)	(101,385)	0	0	0	0	0	632,787	(634,146)
This schedule should identify each account/subaccount										
375	Structures and Improvements	(51,692)	(7,136)							(58,828)
376	Mains (Steel)	(4,364,843)	(349,199)		5,250		3,741			(4,705,053)
376	Mains (Plastic)	(741,292)	(314,308)							(1,055,599)
378	M&R Equipment-General	(109,985)	(21,960)							(131,945)
379	M&R Equipment-City	(248,467)	(51,879)							(300,346)
379	M&R Equipment-City (CIAC)	0								0
380	Dist Plant Services (Steel)	(449,974)	(50,039)		19,526					(480,487)
380	Dist Plant - Services (CIAC)	41,420	7,312							48,732
380	Dist Plant-Services (Plastic)	(435,009)	(149,934)		37,550		10,856			(536,539)
381	Meters	(473,773)	(53,435)			24				(527,182)
382	Meter Installations	(162,273)	(26,126)		1,556					(186,849)
383	Regulators	(226,220)	(29,215)		3,110					(252,325)
384	Regulator Installations	0	(92)							(92)
385	M&R Equipment-Industrial	(88,255)	(49,259)							(137,514)
385	M&R Equipment-Indus CIAC	28,313	5,881							34,194
387	Other Equipment	(158,366)	(51,167)							(209,533)
390	Structures and Improvements	(92,561)	(8,420)							(100,981)
391.1	Data processing Equipment	(66,721)	(21,507)							(88,228)
391.2	Office Furniture	(39,088)	(4,986)							(44,074)
391.3	Office Equipment	(35,791)	(8,052)		10,436					(33,407)
391.4	Vax System Equipment	(29,765)	(8,375)							(38,140)
392.3	Transportation Equipment	(105,222)	(3,455)							(108,677)
393	Stores Equipment	0								0
394	Tools and Work Equipment	(29,950)	(4,092)							(34,042)
396	Power Operated Equipment	(150,854)	(30,477)							(181,331)
397	Communication Equipment	(50,922)	(15,630)							(66,552)
398	Misc. Equipment	(16,682)	(3,659)							(20,341)
392.1	Transportation Equip. Autos	(420,357)	(147,847)		165,882	(31,656)				(433,931)
Subtotal		(8,468,536)	(1,397,057)	0	243,335	(31,656)	14,598	0	0	(9,649,109)

**Annual Status Report
Analysis of Entries in Accumulated Depreciation & Amortization**

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

ESTIMATED

Page 2 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										

Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

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

ESTIMATED
Page 3 of 3

Acct. No.	Account Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
(Continued)										
Capital Recovery Schedules: This schedule should identify each approved capital recovery schedule.										
111-375	Accum Amort Structures & Imp	0	0							0
111-397	Accum Amort Comm Equipment	0	0							0
362	Gas Holders	(559,641)	(65,188)				108,032	0	516,797	(0)
Subtotal		(559,641)	(65,188)	0	0	0	108,032	0	516,797	(0)
List any other items necessary to reconcile the total depreciation and amortization accrual amount to Acct. 403, Depreciation Expense, shown on page 12.										
	374 Land and Land Rights	0								0
	389 Land and Land Rights	0								0
Subtotal		0	0	0	0	0	0	0	0	0
Grand Total		(10,193,725)	(1,563,630)	0	243,335	(31,656)	122,629	0	1,149,584	(10,283,255)

Note: * The grand total of beginning and ending balances must agree to Line 17, Page 20.