

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: March 13, 2019

TO: Adam Teitzman, Commission Clerk, Office of Commission Clerk

FROM: ^{D.H.} Devlin Higgins, Public Utility Analyst IV, Division of Economics

RE: Docket No. 20190056-GU, Petition for approval of 2019 consolidated depreciation study by Florida Public Utilities Company, Florida Public Utilities Company-Indiantown Division, Florida Public Utilities Company-Fort Meade, and Florida Division of Chesapeake Utilities Corporation.

Would you be so kind as to add the attached document, titled: "Corrected Portions of Exhibit I and Related Docket Correspondence" to the above-referenced docket file. I appreciate it, thank you.

RECEIVED-FPSC
2019 MAR 14 AM 8:13
COMMISSION
CLERK

Devlin Higgins

From: PATRICIA LEE <pattyslee@comcast.net>
Sent: Wednesday, March 13, 2019 8:54 AM
To: Devlin Higgins
Cc: Maitre, Bety; Michelle Napier
Subject: FPU revised Exhibit I
Attachments: 2018 Consolidated Depreciation Schedules FILED REVISED 031219 (1).xls; page 8 revised.docx

As discussed this morning, please find attached a corrected Exhibit I. There were three accounts on the originally filed Exhibit I, p 1 and 2, that were omitted in error: GRIP Accounts 376G and 380G and Computer Software Account 3914. Those accounts have been added and formulas updated. The amounts shown for plastic mains and services include the GRIP amounts.

The corrections to Exhibit I also results in two changes on page 8 of the study narrative. The revised page 8 is attached with corrections highlighted in yellow.

Let me know if you need anything else or if this needs to be filed formally. Thank you.

Pat

steel and cast iron services to be replaced in the consolidated FPUC territory by 2022.⁵

With the replacement of the problematic services, FPUC believes that the services account investments now have longer life expectancies. While the current retirement dispersion may not accurately reflect today's retirements, FPUC believes they are reflective of future expectations. For these reasons, FPUC proposes an increase in the average service life for the services accounts to 50 years. Using an average age of 9.0 years for plastic services (inclusive of GRIP)⁶ with an S3 retirement dispersion and a 50 year average service life results in an average remaining life of 41 years. For steel services, an average age of 31.3 years used with an S2 retirement dispersion and a 50 year average service life results in an average remaining life of 22 years.

Regarding net salvage, the currently prescribed net salvage factors are negative 22% and negative 125%, respectively for plastic (inclusive of GRIP) and steel services. Net salvage booked activity for plastic and GRIP services has ranged from negative 58% to negative 341% during the 2013 to 2018 period, averaging negative ~~103%~~ 101% as shown on Exhibit I, page 2. For steel mains, net salvage has ranged from negative 49% to negative 357% during the 2013 to 2018 period, averaging negative ~~162%~~ 179%. FPUC considers the past five years atypical due to the GRIP program with expectations that net salvage will return to some normalcy in the future as GRIP replacements decrease and the program ends. Additionally, FPUC is continuing its endeavor in developing practices and procedures governing retirements and removal costs. At this time, the Company is unable to discern the exact cause for the erratic removal costs. It is anticipated that implementing standard practices and procedures will eliminate these cost of removal anomalies and atypical

⁵ There are about 2,950 bare steel and cast iron services remaining for FPU to replace, 229 remaining for Chesapeake to replace and 90 for Ft. Meade to replace.

⁶ As with the mains accounts, plastic and GRIP services investments are maintained in two separate accounts for reporting purposes. GRIP services are plastic services that have replaced the bare steel and cast iron services. The life and salvage characteristics for plastic and GRIP services are the same. For depreciation study purposes, plastic services and GRIP services are studied together and one depreciation rate is proposed.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2013

PLANT IN SERVICE									RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance		Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328		301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132		302	\$10,867	\$424	\$0	\$0	\$0	\$0	\$0	\$0	\$11,291
303	\$218,610	\$0	\$0	\$0	\$0	\$0	\$218,610		303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$389,299	\$0	\$0	(\$12,500)	\$0	\$0	\$376,799		374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910		3741	(\$3,912)	\$432	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,480)
375	\$902,488	\$238,403	\$0	\$0	\$0	\$0	\$1,140,891		375	\$484,251	\$30,213	\$0	\$0	\$0	\$0	\$0	\$0	\$514,464
3761	\$60,051,348	\$3,617,590	(\$101,961)	(\$460,601)	\$239,228	\$0	\$63,345,604		3761	\$15,037,206	\$1,693,705	(\$11,170)	(\$101,961)	\$2,854	(\$27,367)	\$0	\$0	\$16,593,267
3762	\$46,695,117	\$364,829	(\$380,485)	\$0	(\$35,125)	\$0	\$46,644,337		3762	\$24,480,017	\$1,389,241	\$0	(\$380,485)	\$2,232	(\$215,288)	\$0	\$0	\$25,275,717
376G	\$1,801,095	\$12,119,001	\$0	\$460,601	\$0	\$0	\$14,380,698		376G	\$547	\$136,086	\$11,170	\$0	\$0	\$0	\$0	\$0	\$147,803
378	\$1,648,366	\$178,074	\$0	\$0	\$0	\$23,623	\$1,850,063		378	\$632,664	\$62,523	\$0	\$0	\$0	(\$8,599)	\$0	\$224	\$686,812
379	\$7,574,884	\$1,054,506	\$0	\$0	\$0	(\$23,623)	\$8,605,767		379	\$2,293,686	\$274,734	\$0	\$0	\$0	\$0	\$0	(\$224)	\$2,568,196
3801	\$36,893,700	\$2,381,874	(\$107,296)	\$0	(\$110,695)	\$0	\$39,057,583		3801	\$11,220,817	\$1,306,756	\$0	(\$107,296)	\$0	(\$188,406)	\$0	\$0	\$12,231,871
3802	\$2,967,821	\$31,851	(\$373,405)	\$0	\$0	\$0	\$2,626,267		3802	\$3,226,821	\$250,139	\$0	(\$373,405)	\$0	(\$182,562)	\$0	\$0	\$2,920,993
380G	\$181,113	\$3,894,865	\$0	\$0	\$0	\$0	\$4,075,979		380G	\$20	\$37,901	\$0	\$0	\$0	\$0	\$0	\$0	\$37,921
381	\$9,716,902	\$940,828	(\$25,924)	\$0	\$0	\$0	\$10,631,806		381	\$3,769,483	\$357,424	\$0	(\$25,924)	\$0	(\$16,652)	\$0	\$0	\$4,084,331
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411		3811	\$456,926	\$110,820	\$0	\$0	\$0	\$0	\$0	\$0	\$567,747
382	\$6,319,737	\$600,219	(\$2,040)	\$0	\$0	\$0	\$6,917,916		382	\$1,897,770	\$205,744	\$0	(\$2,040)	\$0	(\$9,011)	\$0	\$0	\$2,092,463
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040		3821	\$116,088	\$29,652	\$0	\$0	\$0	\$0	\$0	\$0	\$145,740
383	\$3,978,387	\$218,107	(\$5,300)	\$0	\$0	\$0	\$4,191,194		383	\$1,768,154	\$135,409	\$0	(\$5,300)	\$0	\$0	\$0	\$0	\$1,898,263
384	\$1,049,206	\$0	(\$1,011)	\$0	\$0	\$0	\$1,048,196		384	\$413,709	\$31,464	\$0	(\$1,011)	\$0	\$0	\$0	\$0	\$444,162
385	\$1,751,873	\$0	\$0	\$0	\$0	\$0	\$1,751,873		385	\$718,228	\$73,078	\$0	\$0	\$0	\$0	\$0	\$0	\$791,306
387	\$1,459,292	\$201,220	\$0	\$0	\$0	\$0	\$1,660,512		387	\$544,758	\$76,542	\$0	\$0	\$0	\$0	\$0	\$0	\$621,300
389	\$4,092,989	\$323,467	\$0	\$12,500	\$0	\$0	\$4,428,957		389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$2,432,034	\$871,677	\$0	\$0	\$0	\$0	\$3,303,711		390	\$587,827	\$60,903	\$0	\$0	\$0	\$0	\$0	\$0	\$648,730
3910	\$623,465	\$152,158	(\$90,615)	\$0	\$0	\$0	\$685,008		3910	\$262,810	\$36,425	\$0	(\$90,615)	\$0	\$0	\$0	\$0	\$208,620
3912	\$2,351,222	\$25,590	(\$15,065)	\$1,403	\$0	\$0	\$2,363,150		3912	\$788,923	\$243,017	\$0	(\$15,065)	\$0	\$0	\$0	\$0	\$1,016,875
3913	\$1,508,287	\$377,790	\$0	(\$1,403)	\$0	\$0	\$1,884,674		3913	\$298,618	\$125,311	\$0	\$0	\$0	\$0	\$0	\$0	\$423,929
3914	\$2,543,710	\$361,367	(\$439,385)	\$0	\$0	\$0	\$2,465,692		3914	\$2,351,729	\$65,504	\$0	(\$439,385)	\$0	\$0	\$0	\$0	\$1,977,848
3921	\$1,272,828	\$128,643	(\$111,973)	\$50,131	\$9,000	\$0	\$1,348,629		3921	\$580,101	\$160,599	\$0	(\$111,973)	\$36,752	\$0	\$0	(\$9,003)	\$656,476
3922	\$3,976,052	\$927,348	(\$224,507)	(\$32,525)	\$0	\$22,079	\$4,668,447		3922	\$1,517,606	\$334,395	\$0	(\$224,507)	\$46,022	\$0	\$0	\$31,888	\$1,705,404
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0		3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$108,259	\$0	\$0	(\$17,606)	\$0	\$0	\$90,653		3924	\$66,074	\$3,079	\$0	\$0	\$0	\$0	\$0	\$0	\$69,153
393	\$16,785	\$0	\$0	\$0	\$0	\$0	\$16,785		393	\$10,474	\$672	\$0	\$0	\$0	\$0	\$0	\$0	\$11,146
394	\$617,180	\$34,054	\$0	\$0	\$0	\$0	\$651,234		394	\$428,972	\$37,957	\$0	\$0	\$0	\$0	\$0	\$0	\$466,929
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0		395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,050,952	\$13,121	\$0	\$0	\$0	\$0	\$1,064,073		396	\$826,440	\$76,566	\$0	\$0	\$0	\$0	\$0	\$0	\$903,006
397	\$1,310,581	\$67,780	\$0	\$0	\$0	\$0	\$1,378,361		397	\$546,491	\$103,198	\$0	\$0	\$0	\$0	\$0	\$0	\$649,689
398	\$307,720	\$9,441	\$0	\$0	\$0	\$0	\$317,161		398	\$146,811	\$19,464	\$0	\$0	\$0	\$0	\$5	\$0	\$166,280
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970		399	\$26,710	\$3,480	\$0	\$0	\$0	\$0	\$0	\$0	\$30,191
	\$208,696,093	\$29,133,805	(\$1,878,966)	\$0	\$102,408	\$22,079	\$236,075,420			\$75,658,655	\$7,472,858	\$0	(\$1,878,966)	\$87,859	(\$647,885)	\$5	\$22,885	\$80,715,412

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 (FPUC, FPUC-Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2013 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2013	Plant in Service	Beginning Balance	3761	\$60,051,348	ASR reported \$61,234,515. Reported CFG GRIP plastic mains totaling \$1,183,167 with non-GRIP plastic mains in account 3761.
Exh. G 2013	Plant in Service	Beginning Balance	376G	\$1,801,095	ASR reported \$617,928. Reported GRIP plastic mains totaling \$1,183,167 with non-GRIP plastic mains in account 3671.
Exh. G 2013	Plant in Service	Beginning Balance	3801	\$36,893,700	ASR reported \$36,921,128. Reported CFG GRIP plastic services totaling \$27,428 with non-GRIP plastic services in Account 3801.
Exh. G 2013	Plant in Service	Beginning Balance	380G	\$181,113	ASR reported \$153,685. Reported GRIP plastic services of \$27,428 with non-GRIP plastic services in Account 3801.
Exh. G 2013	Plant in Service	Additions	3761	\$3,617,591	ASR reported \$7,228,961. Reported CFG GRIP plastic mains totaling \$3,611,363 with non-GRIP plastic mains and included additions of \$7 reported under reclassifications.
Exh. G 2013	Plant in Service	Additions	3762	\$364,829	ASR reported \$999,851. Reported transfers between FPUC and FPUC-Indiantown of \$659,528 as additions included additions of \$24,506 as reclassifications.
Exh. G 2013	Plant in Service	Additions	376G	\$12,119,001	ASR reported \$8,507,638. Reported GRIP plastic mains totaling \$3,611,363 with non-GRIP plastic services in account 3761.
Exh. G 2013	Plant in Service	Additions	378	\$178,075	ASR reported \$238,017. Reported transfers of \$65,302 as additions and included additions of \$5,360 as reclassifications.
Exh. G 2013	Plant in Service	Additions	3801	\$2,381,874	ASR reported \$2,642,681. Reported CFG GRIP plastic services of \$260,808 with non-GRIP plastic services in account 3801.
Exh. G 2013	Plant in Service	Additions	380G	\$3,894,865	ASR reported \$3,634,058. Reported GRIP plastic services of \$260,808 with non-GRIP plastic services in account 3801.
Exh. G 2013	Plant in Service	Additions	389	\$323,467	ASR Reported \$343,967. Reported a land transfer between FPUC to FPUC-Indiantown of \$20,500 as an additions.
Exh. G 2013	Plant in Service	Retirements	3922	(\$224,507)	ASR reported \$247,410. Reported retirement journal entries as reclassifications.
Exh. G 2013	Plant in Service	Reclassifications	374	(\$12,500)	ASR Reported \$0. Reported a land transfer between FPUC to FPUC-Indiantown for \$20,500 as a transfer.
Exh. G 2013	Plant in Service	Reclassifications	3761	(\$460,601)	ASR reported (\$460,609). Reported additions of \$7 as a reclassification.
Exh. G 2013	Plant in Service	Reclassifications	3762	\$0	ASR reported \$24,506. Reported additions as a reclassification.
Exh. G 2013	Plant in Service	Reclassifications	378	\$0	ASR reported \$5,360. Reported additions as a reclassification.
Exh. G 2013	Plant in Service	Reclassifications	389	\$12,500	ASR Reported \$0. Reported a land transfer between FPUC to FPUC-Indiantown for \$20,500 as a transfer.
Exh. G 2013	Plant in Service	Reclassifications	3921	\$50,131	ASR reported \$59,132. \$9,000 was a correction.
Exh. G 2013	Plant in Service	Reclassifications	3922	(\$32,525)	ASR reported (\$9,622). Reported retirement journal entries as reclassifications.
Exh. G 2013	Plant in Service	Transfers	3762	\$0	ASR reported (\$659,528). Reported additions as a transfer.
Exh. G 2013	Plant in Service	Transfers	378	\$23,623	ASR reported (\$41,679). Difference is due to reporting transfers of \$65,302 as additions.
Exh. G 2013	Plant in Service	Transfers	389	\$0	ASR reported (\$8,000). Reported land reclassification for \$12,500 as a transfer and land transfer for \$20,500 as additions.
Exh. G 2013	Plant in Service	Transfers	3921	\$9,000	ASR reported \$0. \$9,000 was a correction.
Exh. G 2013	Reserve	Beginning Balance	3761	\$15,037,207	ASR reported \$15,037,754. Difference is due to reporting CFG's GRIP Reserve balance of \$547 with Mains-Plastic.
Exh. G 2013	Reserve	Beginning Balance	376G	\$547	ASR reported \$0. Difference is due to reporting the GRIP balance of \$547 with non-GRIP plastic services in Account 3801.
Exh. G 2013	Reserve	Beginning Balance	380G	\$20	ASR reported \$0. Difference is due to not reporting CFG's GRIP balance of \$20.
Exh. G 2013	Reserve	Accruals	3761	\$1,693,704	ASR reported \$1,771,727. Reported CFG GRIP accruals of \$78,023 with accruals for non-GRIP plastic mains in Account 3761.
Exh. G 2013	Reserve	Accruals	3762	\$1,389,241	ASR reported \$1,391,662. Reported net transfers of \$2,421 as accruals.
Exh. G 2013	Reserve	Accruals	376G	\$136,086	ASR reported \$58,063. Reported CFG GRIP accruals of \$78,023 with accruals for non-GRIP plastic mains in Account 3761.
Exh. G 2013	Reserve	Accruals	3801	\$1,306,756	ASR reported \$1,310,540. Reported CFG GRIP accruals of \$4,833 with accruals for non-GRIP plastic services in account 3801.
Exh. G 2013	Reserve	Accruals	380G	\$37,901	ASR reported \$33,068. Reported CFG GRIP accruals of \$4,833 with accruals for non-GRIP plastic services in account 3801.
Exh. G 2013	Reserve	Reclassifications	3761	(\$11,170)	ASR reported \$0. Reported GRIP reclassification of as a transfer.
Exh. G 2013	Reserve	Reclassifications	376G	\$11,170	ASR reported \$0. Reported GRIP reclassification as a transfer.
Exh. G 2013	Reserve	Retirements	3922	(\$224,507)	ASR reported \$247,410. Reported retirements as transfers.
Exh. G 2013	Reserve	Gross Salvage	3762	\$2,232	ASR reported \$4,236. The ASR was overstated by \$2,004.
Exh. G 2013	Reserve	Gross Salvage	378	\$0	ASR reported \$(8,599). Reported COR as Salvage.
Exh. G 2013	Reserve	Gross Salvage	3801	\$0	ASR reported \$(38,977). Reported COR as Salvage.
Exh. G 2013	Reserve	Gross Salvage	382	\$0	ASR included (\$283). Reported COR as Salvage.
Exh. G 2013	Reserve	Cost of Removal	378	(\$8,599)	ASR reported \$0. COR of (\$8,599) was reported under salvage in error.
Exh. G 2013	Reserve	Cost of Removal	3801	(\$188,406)	ASR reported (\$193,815). Reported CFG GRIP plastic services with non-GRIP plastic services and included COR as Salvage.
Exh. G 2013	Reserve	Cost of Removal	382	(\$9,011)	ASR reported \$8,728. Reported COR as Salvage.
Exh. G 2013	Reserve	Adjustments	3762	\$0	ASR reported \$12,095. Reported transfers as an adjustment.
Exh. G 2013	Reserve	Adjustments	378	\$0	ASR reported \$1,176. Reported transfers as an adjustment.
Exh. G 2013	Reserve	Transfers	3761	\$0	ASR reported \$9,019. Reported GRIP reclassification as a transfer.
Exh. G 2013	Reserve	Transfers	3762	\$0	ASR reported \$14,516. Reported accruals as transfers.
Exh. G 2013	Reserve	Transfers	376G	\$0	ASR reported \$11,170. Reported GRIP reclassifications as a transfer.
Exh. G 2013	Reserve	Transfers	378	\$224	ASR reported (\$952). Reported transfers of \$1,176 as adjustments.
Exh. G 2013	Reserve	Transfers	3922	\$31,888	ASR reported \$54,792. Reported retirements as transfers.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-F1 Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2014

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustment	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$11,291	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$11,711
303	\$218,610	\$0	\$0	(\$4,969)	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	(\$3,480)	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,260)
375	\$1,140,891	\$17,631	\$0	\$989	\$0	\$0	\$1,159,511	375	\$514,464	\$28,668	\$0	\$0	\$0	\$0	\$0	\$0	\$543,132
3761	\$63,345,604	\$6,126,510	(\$91,319)	\$0	(\$462,147)	\$0	\$68,918,648	3761	\$16,593,267	\$1,689,486	\$0	(\$91,319)	\$0	(\$39,932)	\$395,140	\$0	\$18,546,642
3762	\$46,644,337	\$979,384	(\$618,998)	\$0	\$0	\$0	\$47,004,724	3762	\$25,275,717	\$1,311,126	\$0	(\$618,998)	\$0	(\$725,664)	\$0	\$0	\$25,242,181
376G	\$14,380,698	\$18,452,356	\$0	\$0	\$0	\$0	\$32,833,054	376G	\$147,803	\$488,894	\$0	\$0	\$0	\$0	\$0	\$0	\$636,697
378	\$1,850,063	\$201,739	\$0	\$0	\$0	\$0	\$2,051,801	378	\$686,812	\$62,412	\$0	\$0	\$0	(\$4,299)	\$0	\$0	\$744,925
379	\$8,605,767	\$1,232,296	\$0	\$0	\$0	\$0	\$9,838,063	379	\$2,568,196	\$301,536	\$0	\$0	\$0	(\$13,211)	\$0	\$0	\$2,856,521
3801	\$39,057,583	\$2,997,192	(\$124,563)	\$0	(\$389,967)	\$0	\$41,540,245	3801	\$12,231,871	\$1,037,464	\$0	(\$124,563)	\$0	(\$424,522)	\$0	\$0	\$12,720,251
3802	\$2,626,267	\$0	(\$175,200)	\$0	\$0	\$0	\$2,451,068	3802	\$2,920,993	\$168,244	\$0	(\$175,200)	\$0	(\$625,855)	\$0	\$0	\$2,288,182
380G	\$4,075,979	\$5,159,162	\$0	\$0	\$0	\$0	\$9,235,141	380G	\$37,921	\$216,035	\$0	\$0	\$0	\$0	\$0	\$0	\$253,956
381	\$10,631,806	\$1,180,873	(\$93,788)	\$0	\$0	\$0	\$11,718,891	381	\$4,084,331	\$405,293	\$0	(\$93,788)	\$0	(\$2,741)	\$0	\$0	\$4,393,096
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$567,747	\$94,860	\$0	\$0	\$0	\$0	\$0	\$0	\$662,607
382	\$6,917,916	\$880,533	\$0	\$0	\$0	\$0	\$7,798,449	382	\$2,092,463	\$225,676	\$0	\$0	\$0	(\$103,142)	\$0	\$0	\$2,214,997
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$145,740	\$14,348	\$0	\$0	\$0	\$0	\$0	\$0	\$160,088
383	\$4,191,194	\$349,505	(\$54,083)	\$0	\$0	\$0	\$4,486,616	383	\$1,898,263	\$141,521	\$0	(\$54,083)	\$0	\$0	\$0	\$0	\$1,985,701
384	\$1,048,196	\$0	\$0	\$0	\$0	\$0	\$1,048,196	384	\$444,162	\$28,308	\$0	\$0	\$0	\$0	\$0	\$0	\$472,470
385	\$1,751,873	\$84,285	\$0	\$0	\$0	\$0	\$1,836,158	385	\$791,306	\$60,361	\$0	\$0	\$0	\$0	\$0	\$0	\$851,667
387	\$1,660,512	\$220,948	\$0	\$0	\$0	\$0	\$1,881,460	387	\$621,300	\$68,532	\$0	\$0	\$0	\$0	\$0	\$0	\$689,832
389	\$4,428,957	\$0	(\$98,285)	\$0	\$0	\$0	\$4,330,672	389	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	\$3,303,711	\$162,668	(\$673,241)	(\$989)	\$0	\$0	\$2,792,150	390	\$648,730	\$67,134	\$0	(\$673,241)	\$299,670	(\$9,225)	\$0	\$0	\$333,068
3910	\$685,008	\$198,485	(\$45,234)	\$0	\$0	\$665	\$838,924	3910	\$208,620	\$110,819	\$0	(\$45,234)	\$117	\$0	\$0	\$0	\$274,322
3912	\$2,363,150	\$3,425	(\$443,819)	\$7,901	\$0	\$117,964	\$2,048,621	3912	\$1,016,875	\$40,943	\$0	(\$443,819)	\$0	\$0	\$0	\$118,629	\$732,628
3913	\$1,884,674	\$44,173	(\$470,437)	\$0	\$0	\$0	\$1,458,410	3913	\$423,929	\$111,088	\$0	(\$470,437)	\$0	\$0	\$0	\$0	\$64,580
3914	\$2,465,692	\$0	\$0	\$0	\$0	(\$118,629)	\$2,347,063	3914	\$1,977,848	\$49,596	\$0	\$0	\$0	\$0	(\$118,629)	\$1,908,815	
3921	\$1,348,629	\$419,057	(\$152,783)	\$0	(\$136,113)	\$0	\$1,478,790	3921	\$656,476	\$133,105	(\$1,314)	(\$152,783)	\$25,093	\$0	\$0	(\$127,121)	\$533,456
3922	\$4,668,447	\$403,599	(\$327,399)	(\$2,932)	\$0	\$0	\$4,741,715	3922	\$1,705,404	\$323,720	\$0	(\$327,399)	\$43,139	\$0	\$0	\$0	\$1,744,864
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$90,653	\$2,741	\$0	(\$1,314)	\$0	\$0	\$92,080	3924	\$69,153	\$2,447	\$0	\$0	\$1,803	\$0	\$0	\$0	\$73,403
393	\$16,785	\$0	\$0	\$0	\$0	\$0	\$16,785	393	\$11,146	\$972	\$0	\$0	\$0	\$0	\$0	\$0	\$12,118
394	\$651,234	\$98,193	\$0	\$0	\$0	\$0	\$749,427	394	\$466,929	\$49,049	\$0	\$0	\$0	\$0	\$0	\$0	\$515,978
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,064,073	\$193,303	\$0	\$1,314	\$0	\$0	\$1,258,690	396	\$903,006	\$12,049	\$1,314	\$0	\$0	\$0	\$0	\$0	\$916,369
397	\$1,378,361	\$88,451	(\$16,624)	\$0	\$0	\$0	\$1,450,188	397	\$649,689	\$104,633	\$0	(\$16,624)	\$0	\$0	\$0	\$0	\$737,698
398	\$317,161	\$101,178	(\$31,934)	\$0	\$0	\$0	\$386,405	398	\$166,280	\$15,625	\$0	(\$31,934)	\$0	\$0	\$0	\$0	\$149,971
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$30,191	\$0	\$0	\$0	\$0	\$0	(\$5,221)	\$0	\$24,970
	\$236,075,418	\$39,597,686	(\$3,417,705)	\$0	(\$852,114)	(\$136,113)	\$271,267,173		\$80,715,413	\$7,366,585	\$0	(\$3,319,420)	\$369,822	(\$1,948,591)	\$389,919	(\$127,121)	\$83,446,604

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
(FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade)
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2014 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2014	Plant in Service	Additions	3761	\$6,126,510	ASR reported \$9,583,254. Reported CFG GRIP plastic mains totaling \$3,456,744 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Plant in Service	Additions	376G	\$18,452,356	ASR reported \$14,995,612. Reported GRIP plastic mains totaling \$3,456,744 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Plant in Service	Additions	378	\$201,739	ASR reported \$249,673. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	379	\$1,232,297	ASR reported \$1,276,593. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	3801	\$2,997,192	ASR reported \$3255,878. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances. Also reporting CFG GRIP plastic services totaling \$350,917 with non-GRIP plastic services in account 3801.
Exh. G 2014	Plant in Service	Additions	3802	\$0	ASR reported \$0. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	380G	\$5,159,162	ASR reported \$4,828,650. Reported GRIP plastic services totaling \$350,917 with non-GRIP plastic services in account 3801.
Exh. G 2014	Plant in Service	Additions	381	\$1,180,872	ASR reported \$1,180,464. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	382	\$880,532	ASR reported \$860,127. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Additions	383	\$349,505	ASR reported \$337,600. Reporting error of FPUC data. Revised 2014 to agree the ending balance to the revised 2015 ASR's beginning balances.
Exh. G 2014	Plant in Service	Reclassifications	3924	\$6,542	ASR reported \$7,856. Reported a reclassification as a transfer.
Exh. G 2014	Plant in Service	Reclassifications	396	\$1,314	ASR reported \$0. Reported a reclassification as a transfer.
Exh. G 2014	Plant in Service	Transfers	3924	\$0	ASR reported (\$1,314). Reported a reclassification as a transfer.
Exh. G 2014	Plant in Service	Transfers	396	\$0	ASR reported \$1,314. Reported a reclassification as a transfer.
Exh. G 2014	Reserve	Accruals	3761	\$1,689,485	ASR reported \$1,840,015. Reported CFG GRIP plastic mains totaling \$150,530 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Reserve	Accruals	376G	\$488,895	ASR reported \$338,365. Reported GRIP plastic mains totaling \$150,530 with non-GRIP plastic mains in account 3761.
Exh. G 2014	Reserve	Accruals	3801	\$1,037,463	ASR reported \$1,093,135. Reported CFG GRIP plastic services totaling \$55,672 with non-GRIP plastic services in account 3801.
Exh. G 2014	Reserve	Accruals	380G	\$216,034	ASR reported \$169,599. Reported GRIP plastic services totaling \$55,672 with non-GRIP plastic services in account 3801.
Exh. G 2014	Reserve	Accruals	381	\$405,293	ASR reported \$404,692. Reported COR of \$601 as an accrual.
Exh. G 2014	Reserve	Reclassifications	3801	\$0	ASR reported \$46,435 to reclassify GRIP COR from Account 3802. Excluded reclassification because GRIP COR should be in Account 3802.
Exh. G 2014	Reserve	Reclassifications	3802	\$0	ASR reported (\$46,435) to reclassify GRIP COR to Account 3801. Excluded reclassification because GRIP COR should be in Account 3802.
Exh. G 2014	Reserve	Cost of Removal	3761	(\$39,932)	ASR reported (\$298,503). Reported COR of \$258,571 for CFG's GRIP. GRIP COR should be reported in 3762.
Exh. G 2014	Reserve	Cost of Removal	376G	\$0	ASR reported (\$170,739). Reported COR in GRIP Account. GRIP COR should be reported in Account 3762.
Exh. G 2014	Reserve	Cost of Removal	3801	(\$424,522)	ASR reported (\$425,316). Reported GRIP COR of (\$1,000) in Account 3801 for CFG. Also COR of \$206 was reported in account 381 in error.
Exh. G 2014	Reserve	Cost of Removal	3802	(\$625,855)	ASR reported (\$39,990). Includes GRIP COR of (\$1,000) for CFG reported in Account 3801, (\$584,865) for GRIP reported in Account 380G.
Exh. G 2014	Reserve	Cost of Removal	380G	\$0	ASR reported (\$584,865). Reported COR in GRIP Account. GRIP COR should be reported in Account 3802.
Exh. G 2014	Reserve	Cost of Removal	381	(\$2,741)	ASR reported (\$2,346). Reported COR of (\$601) as an accrual and included Account 3801's COR of (\$206) in error.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2015

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$11,711	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$12,131
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	(\$1,260)	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$960
375	\$1,159,511	\$58,950	\$0	\$0	\$0	\$0	\$1,218,461	375	\$543,132	\$29,173	\$0	\$0	\$0	\$0	\$0	\$0	\$572,305
3761	\$68,918,648	\$3,693,829	(\$11,768)	(\$74,222)	(\$22,642)	\$0	\$72,503,845	3761	\$18,546,642	\$1,803,818	(\$54,569)	(\$11,768)	\$49	(\$78,677)	\$0	\$0	\$20,205,495
3762	\$47,004,724	\$1,656,166	(\$45,213)	\$0	\$0	\$0	\$48,615,677	3762	\$25,242,181	\$1,341,950	\$0	(\$45,213)	\$0	(\$555,303)	\$0	\$0	\$25,983,615
376G	\$32,833,054	\$26,755,284	\$0	\$0	\$2,624	\$0	\$59,590,962	376G	\$636,697	\$1,080,888	\$0	\$0	\$0	\$0	(\$2,875)	\$0	\$1,714,710
378	\$2,051,801	\$295,850	\$0	\$1,069	\$0	\$0	\$2,348,720	378	\$744,925	\$68,848	\$1,068	\$0	\$0	\$0	\$0	\$0	\$814,841
379	\$9,838,063	\$729,526	\$0	\$0	\$0	\$0	\$10,567,589	379	\$2,856,521	\$342,625	\$0	\$0	\$0	(\$4,175)	\$0	\$0	\$3,194,971
3801	\$41,540,245	\$2,934,656	(\$976,336)	\$19,564	(\$4,886)	\$0	\$43,513,244	3801	\$12,720,251	\$1,141,613	\$4,774	(\$976,336)	\$14,381	(\$910,179)	\$0	\$0	\$11,994,504
3802	\$2,451,068	\$0	(\$267,942)	\$0	\$0	\$0	\$2,183,126	3802	\$2,288,182	\$146,764	\$0	(\$267,942)	\$51	(\$735,679)	\$0	\$0	\$1,431,376
380G	\$9,235,141	\$6,149,036	\$0	\$0	\$81,748	\$0	\$15,465,924	380G	\$253,956	\$326,861	\$0	\$0	\$0	\$0	\$735	\$0	\$581,552
381	\$11,718,891	\$1,678,270	(\$4,495)	\$0	\$0	\$0	\$13,392,665	381	\$4,393,096	\$449,829	\$0	(\$4,495)	\$0	(\$7,276)	\$0	\$0	\$4,831,154
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$662,607	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$762,351
382	\$7,798,449	\$842,503	(\$2,032)	\$0	\$14,284	\$0	\$8,653,204	382	\$2,214,997	\$253,147	\$0	(\$2,032)	\$765	(\$64,947)	\$0	\$0	\$2,401,930
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$160,088	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$175,508
383	\$4,486,616	\$259,567	(\$1,579)	\$0	\$0	\$0	\$4,744,605	383	\$1,985,701	\$150,955	\$0	(\$1,579)	\$0	\$0	\$0	\$0	\$2,135,077
384	\$1,048,196	\$0	(\$1,359)	\$0	\$0	\$0	\$1,046,837	384	\$472,470	\$28,295	\$0	(\$1,359)	\$0	\$0	\$0	\$0	\$499,406
385	\$1,836,158	\$3,877	\$0	\$0	\$0	\$0	\$1,840,035	385	\$851,667	\$62,485	\$0	\$0	\$0	\$0	\$0	\$0	\$914,152
387	\$1,881,460	\$195,477	\$0	\$24,376	\$0	\$0	\$2,101,314	387	\$689,832	\$157,525	\$19,514	\$0	\$0	\$0	\$0	\$0	\$866,871
389	\$4,330,672	\$3,982,202	\$0	\$0	\$0	\$0	\$8,312,873	389	\$0	\$0	\$0	\$0	\$0	\$1,318	\$0	\$0	\$1,318
390	\$2,792,150	\$107,285	\$0	\$0	\$0	\$0	\$2,899,435	390	\$333,068	\$56,417	\$0	\$0	\$0	(\$1,318)	\$0	\$0	\$388,167
3910	\$838,924	\$99,699	\$0	\$0	\$0	\$0	\$938,623	3910	\$274,322	\$33,841	\$0	\$0	\$0	\$0	\$0	\$0	\$308,163
3912	\$2,048,621	\$5,314	\$0	\$0	\$0	\$0	\$2,053,935	3912	\$732,628	\$152,884	\$0	\$0	\$0	\$0	\$0	\$0	\$885,512
3913	\$1,458,410	\$16,339	(\$646,785)	\$1,213	\$0	\$0	\$829,177	3913	\$64,580	\$40,183	\$1,213	(\$646,785)	\$0	\$0	\$0	\$0	(\$540,809)
3914	\$2,347,063	\$3,742,600	\$0	\$0	\$0	\$0	\$6,089,663	3914	\$1,908,815	\$62,183	\$0	\$0	\$0	\$0	\$0	\$0	\$1,970,998
3921	\$1,478,790	\$175,849	(\$154,411)	\$0	\$0	\$0	\$1,500,228	3921	\$533,456	\$138,355	\$0	(\$154,411)	\$66,383	(\$392)	\$0	\$0	\$583,391
3922	\$4,741,715	\$313,086	(\$259,134)	\$28,000	\$0	\$0	\$4,823,667	3922	\$1,744,864	\$346,239	\$28,000	(\$259,134)	\$7,600	\$0	\$0	\$0	\$1,867,569
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$92,080	\$123	\$0	\$0	\$0	\$0	\$92,203	3924	\$73,403	\$3,054	\$0	\$0	\$0	\$0	\$0	\$0	\$76,457
393	\$16,785	\$12,310	\$0	\$0	\$0	\$0	\$29,095	393	\$12,118	\$1,322	\$0	\$0	\$0	\$0	\$0	\$0	\$13,440
394	\$749,427	\$89,330	\$0	\$0	\$0	\$0	\$838,757	394	\$515,978	\$57,573	\$0	\$0	\$0	\$0	\$0	\$0	\$573,551
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,258,690	\$152,568	(\$43,682)	\$0	\$0	\$0	\$1,367,576	396	\$916,369	\$13,608	\$0	(\$43,682)	\$3,500	\$0	\$0	\$0	\$889,795
397	\$1,450,188	\$75,303	\$0	\$0	\$0	\$0	\$1,525,491	397	\$737,698	\$101,508	\$0	\$0	\$0	\$0	\$0	\$0	\$839,206
398	\$386,405	\$23,255	\$0	\$0	\$0	\$0	\$409,659	398	\$149,971	\$18,145	\$0	\$0	\$0	\$0	\$0	\$0	\$168,116
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$271,267,172	\$54,048,255	(\$2,414,736)	\$0	\$71,128	\$0	\$322,971,822		\$83,446,606	\$8,527,892	\$0	(\$2,414,736)	\$92,729	(\$2,356,629)	(\$2,140)	\$0	\$87,293,724

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2015 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2015	Plant in Service	Reclassifications	3761	(\$74,222)	ASR reported (\$486,773). Reporting error of FPUC Meade's data. \$412,551 was reported in account 3762 instead of Account 3761.
Exh. G 2015	Plant in Service	Reclassifications	3762	\$0	ASR reported \$412,551. Reporting error of FPUC Meade's data. \$412,551 was reported in account 3762 instead of Account 3761.
Exh. G 2015	Plant in Service	Transfers	3761	\$0	ASR reported (\$1,865). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	3762	\$0	ASR reported (\$32,467). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	3801	\$0	ASR reported (\$771,392). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	3802	\$0	ASR reported (\$69,748). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	381	\$0	ASR reported (\$4,495). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	382	\$0	ASR reported (\$2,032). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	383	\$0	ASR reported (\$1,579). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	384	\$0	ASR reported (\$1,359). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Plant in Service	Transfers	3922	\$0	ASR reported (\$238,115). Reported FPUC retirements as transfers on the revised 2015 schedule.
Exh. G 2015	Reserve	Accruals	3761	\$1,803,819	ASR reported \$1,802,466. Reported Account 3762's accruals of \$1,353 in account 3761 in error.
Exh. G 2015	Reserve	Accruals	3762	\$1,341,950	ASR reported \$1,343,303. Reported Account 3762's accruals of \$1,353 in account 3761 in error.
Exh. G 2015	Reserve	Accruals	382	\$253,147	ASR reported \$253,106. Reporting error caused additions to be understated.
Exh. G 2015	Reserve	Reclassifications	382	\$0	ASR reported \$270. Reported COR of \$270 as a reclassification.
Exh. G 2015	Reserve	Reclassifications	387	\$19,514	ASR reported \$0. Reporting error of Ft. Meade's data. \$19,514 of Ft. Meade's plant allocation to Account 387 was reported in Account 399.
Exh. G 2015	Reserve	Reclassifications	399	\$0	ASR reported \$19,514. Reporting error of Ft. Meade's data. \$19,514 of Ft. Meade's plant allocation to Account 387 was reported in Account 399.
Exh. G 2015	Reserve	Gross Salvage	3761	\$49	ASR reported \$0. Reported Salvage of \$49 as an adjustment.
Exh. G 2015	Reserve	Gross Salvage	396	\$3,500	ASR reported \$0. Reported Salvage of \$3,500 as an adjustment.
Exh. G 2015	Reserve	Cost of Removal	3761	(\$78,677)	ASR reported \$93,891. Reported GRIP COR of \$15,225 for CFG in Account 3761. Its should be reported in Account 3762.
Exh. G 2015	Reserve	Cost of Removal	3762	(\$555,303)	ASR reported (\$446,437). Reported GRIP COR of \$15,225 in Account 3761 and \$93,641 in Account 376G. GRIP COR should be in Account 3762.
Exh. G 2015	Reserve	Cost of Removal	376G	\$0	ASR reported \$93,641. Reported COR in GRIP Account and it should be reported in Account 3762.
Exh. G 2015	Reserve	Cost of Removal	3801	(\$910,179)	ASR reported \$916,658. Reported Salvage of \$14,381 as COR and GRIP COR of \$20,652 in Account 3801 instead of Account 3802.
Exh. G 2015	Reserve	Cost of Removal	3802	(\$735,679)	ASR reported (\$33,144). Reported Salvage of \$51 as COR. GRIP COR should be reported here but was reported in Accounts 3801 and 380G.
Exh. G 2015	Reserve	Cost of Removal	380G	\$0	ASR reported \$681,831. Reported COR in GRIP Account and it should be reported in Account 3802.
Exh. G 2015	Reserve	Cost of Removal	382	(\$64,947)	ASR reported (\$63,872). Reported Salvage as COR and included COR reported under accruals and reclassifications.
Exh. G 2015	Reserve	Adjustments	396	\$0	ASR reported \$3,500. Reported Salvage as an adjustment.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 (FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade)
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2016

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$12,131	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$12,551
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$960	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$3,180
375	\$1,218,461	\$87,115	\$0	\$0	\$0	\$0	\$1,305,576	375	\$572,305	\$30,897	\$0	\$0	\$0	\$0	\$0	\$0	\$603,202
3761	\$72,503,845	\$7,986,534	(\$59,460)	\$0	\$3,666	\$0	\$80,434,585	3761	\$20,205,495	\$1,945,777	\$0	(\$59,460)	\$0	(\$30,870)	\$583	\$0	\$22,061,525
3762	\$48,615,677	\$3,398,758	(\$271,462)	\$0	(\$1,036)	\$0	\$51,741,936	3762	\$25,983,615	\$1,400,613	\$0	(\$271,462)	\$0	(\$864,292)	(\$181)	\$0	\$26,248,293
376G	\$59,590,962	\$20,595,697	\$0	\$0	\$0	\$0	\$80,186,659	376G	\$1,714,710	\$1,720,618	\$0	\$0	\$0	\$0	\$0	\$0	\$3,435,328
378	\$2,348,720	\$371,631	\$0	\$0	\$0	\$0	\$2,720,351	378	\$814,841	\$79,498	\$0	\$0	\$0	\$0	\$0	\$0	\$894,339
379	\$10,567,589	\$662,994	\$0	\$0	(\$2,630)	\$0	\$11,227,953	379	\$3,194,971	\$369,768	\$0	\$0	\$0	\$0	(\$596)	\$0	\$3,564,143
3801	\$43,513,244	\$2,896,018	(\$727,937)	\$0	(\$859,544)	\$0	\$44,821,781	3801	\$11,994,504	\$1,111,798	\$0	(\$727,937)	\$156,051	(\$577,358)	\$72,040	\$0	\$12,029,098
3802	\$2,183,126	\$0	(\$393,120)	\$0	\$0	\$0	\$1,790,006	3802	\$1,431,376	\$135,414	\$0	(\$393,120)	\$14,600	(\$426,704)	\$0	\$0	\$761,566
380G	\$15,465,924	\$5,309,524	\$0	\$0	\$0	\$0	\$20,775,449	380G	\$581,552	\$466,625	\$0	\$0	\$0	\$0	\$0	\$0	\$1,048,177
381	\$13,392,665	\$803,421	(\$15,045)	\$0	(\$61,954)	\$0	\$14,119,088	381	\$4,831,154	\$497,849	\$0	(\$15,045)	\$7,877	\$0	(\$73,699)	\$0	\$5,248,136
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$762,351	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$862,095
382	\$8,653,204	\$1,761,784	\$0	\$0	\$0	\$0	\$10,414,988	382	\$2,401,930	\$293,422	\$0	\$0	\$0	(\$64,280)	\$0	\$0	\$2,631,072
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$175,508	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$190,928
383	\$4,744,605	\$258,437	(\$117,470)	\$0	\$0	\$0	\$4,885,572	383	\$2,135,077	\$160,110	\$0	(\$117,470)	\$0	\$0	\$0	\$0	\$2,177,717
384	\$1,046,837	\$0	\$0	\$0	\$0	\$0	\$1,046,837	384	\$499,406	\$28,272	\$0	\$0	\$0	\$0	\$0	\$0	\$527,678
385	\$1,840,035	\$6,913	\$0	\$0	\$0	\$0	\$1,846,948	385	\$914,152	\$62,676	\$0	\$0	\$0	\$0	\$0	\$0	\$976,828
387	\$2,101,314	\$469,302	\$0	\$0	\$0	\$0	\$2,570,615	387	\$866,871	\$194,321	\$0	\$0	\$0	\$0	(\$75,301)	\$0	\$985,891
389	\$8,312,873	\$1,617	(\$12,500)	\$0	\$0	\$0	\$8,301,990	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$2,899,435	\$204,269	(\$171,895)	\$0	\$0	\$0	\$2,931,810	390	\$388,167	\$57,625	\$0	(\$171,895)	\$141,249	\$0	\$15,135	\$0	\$430,281
3910	\$938,623	\$0	\$0	\$0	\$0	\$0	\$938,623	3910	\$308,163	\$37,391	\$0	\$0	\$0	\$0	(\$111,748)	\$0	\$233,806
3912	\$2,053,935	\$0	\$0	\$0	\$0	\$0	\$2,053,935	3912	\$885,512	\$51,576	\$0	\$0	\$0	\$0	(\$795,299)	\$0	\$141,789
3913	\$829,177	\$132,409	(\$27,774)	\$0	\$0	\$0	\$933,812	3913	(\$540,809)	\$110,620	\$0	(\$27,774)	\$0	\$0	\$809,832	\$0	\$351,869
3914	\$6,089,663	\$118,618	\$0	\$0	\$0	\$0	\$6,208,281	3914	\$1,970,998	\$248,133	\$0	\$0	\$0	\$0	\$53,529	\$0	\$2,272,660
3921	\$1,500,228	\$133,607	(\$112,998)	(\$147,587)	\$7,793	\$0	\$1,381,043	3921	\$583,391	\$139,320	\$0	(\$112,998)	\$5,500	\$0	(\$513,263)	\$0	\$101,950
3922	\$4,823,667	\$434,347	(\$341,926)	\$152,137	\$881,391	\$0	\$5,949,616	3922	\$1,867,569	\$348,089	\$0	(\$341,926)	\$6,154	\$0	\$553,134	\$0	\$2,433,020
3923	\$0	\$0	\$0	\$0	\$7,856	\$0	\$7,856	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$4,410	\$0	\$4,410
3924	\$92,203	\$0	\$0	\$3,637	\$0	\$0	\$95,840	3924	\$76,457	\$2,790	\$0	\$0	\$1,900	\$0	(\$20,738)	\$0	\$60,409
393	\$29,095	\$881	\$0	(\$8,187)	\$0	\$0	\$21,788	393	\$13,440	\$1,680	\$0	\$0	\$0	\$0	\$0	\$0	\$15,120
394	\$838,757	\$126,304	\$0	\$0	\$0	\$0	\$965,061	394	\$573,551	\$65,546	\$0	\$0	\$0	\$0	\$0	\$0	\$639,097
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,367,576	\$114,393	\$0	\$0	\$0	\$0	\$1,481,968	396	\$889,795	\$15,241	\$0	\$0	\$0	\$0	\$0	\$0	\$905,036
397	\$1,525,491	\$231,466	\$0	\$0	\$0	\$0	\$1,756,958	397	\$839,206	\$112,971	\$0	\$0	\$0	\$0	\$0	\$0	\$952,177
398	\$409,659	\$0	\$0	\$0	\$0	\$0	\$409,659	398	\$168,116	\$18,840	\$0	\$0	\$0	\$0	\$0	\$0	\$186,956
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$322,971,819	\$46,106,038	(\$2,251,587)	\$0	(\$24,458)	\$0	\$366,801,814		\$87,293,723	\$9,825,284	\$0	(\$2,239,087)	\$333,331	(\$1,963,504)	(\$82,162)	\$0	\$93,167,586

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)

2016 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2016	Plant in Service	Additions	3761	\$7,986,533.27	ASR reported \$8,295,048. Difference is due to reporting error.
Exh. G 2016	Plant in Service	Additions	3762	\$3,398,758.00	ASR reported \$3,447,442. Difference is due to reporting error.
Exh. G 2016	Plant in Service	Additions	3801	\$2,896,017.89	ASR reported \$3,374,141. Difference is due to reporting error and misclassification of capital expenditures.
Exh. G 2016	Plant in Service	Additions	381	\$803,421.00	ASR reported \$741,468. Reported a depreciation study adjustment of (\$61,954) as an addition.
Exh. G 2016	Plant in Service	Reclassifications	3801	\$0.00	ASR reported (\$921,498). Reported adjustment from the last depreciation study for transpiration that was booked to the wrong account. Corrected in 2017.
Exh. G 2016	Plant in Service	Reclassifications	3924	\$3,637.00	ASR reported (\$4,550). Reported a reclassification of \$8,187 as a transfer.
Exh. G 2016	Plant in Service	Reclassifications	393	(\$8,187.00)	ASR reported \$0. Reported a reclassification of \$8,187 as a transfer.
Exh. G 2016	Plant in Service	Adjustments	3761	\$3,666.00	ASR reported (\$357,200). Difference is due to reporting error. Also, reported an adjustment from the last study of \$3,666 as a transfer.
Exh. G 2016	Plant in Service	Adjustments	3762	(\$1,036.00)	ASR reported \$0. Last depreciation study adjustments of (\$1,036) was reported under Transfers.
Exh. G 2016	Plant in Service	Adjustments	379	(\$2,630.00)	ASR reported \$0. Last depreciation study adjustments of (\$2,630) was reported under Transfers.
Exh. G 2016	Plant in Service	Adjustments	3801	(\$859,543.98)	ASR reported (\$416,169). Difference is due to reporting errors. Also, misclassified adjustments from last study.
Exh. G 2016	Plant in Service	Adjustments	381	(\$61,954.00)	ASR reported \$0. Difference is due to reporting last depreciation study adjustments totaling (\$61,954) as additions.
Exh. G 2016	Plant in Service	Adjustments	3923	\$7,856.00	ASR reported \$0. This is because the ASR reported all CFG vehicles collectively under Account 392.
Exh. G 2016	Plant in Service	Transfers	3761	\$0.00	As reported \$3,666. Reported last depreciation study adjustment as a transfer.
Exh. G 2016	Plant in Service	Transfers	3762	\$0.00	As reported (\$1,036). Reported last depreciation study adjustment as a transfer.
Exh. G 2016	Plant in Service	Transfers	379	\$0.00	As reported (\$2,630). Reported last depreciation study adjustment as a transfer.
Exh. G 2016	Plant in Service	Transfers	3924	\$0.00	ASR reported \$8,817. Reported a reclassification as a transfer.
Exh. G 2016	Plant in Service	Transfers	393	\$0.00	ASR reported (\$8,817). Reported a reclassification as a transfer.
Exh. G 2016	Reserve	Accruals	3801	\$1,198,324.00	ASR reported \$1,268,825. Reported depreciation adjustments from last study as accruals.
Exh. G 2016	Reserve	Accruals	381	\$497,849.00	ASR reported \$424,150. Reported depreciation adjustments from last study as accruals.
Exh. G 2016	Reserve	Reclassifications	3801	\$0.00	ASR reported \$1,539. Reported depreciation adjustment as a reclassification.
Exh. G 2016	Reserve	Retirements	3802	(\$393,120.00)	As reported (\$393,124). Corrected the \$4 error.
Exh. G 2016	Reserve	Gross Salvage	381	\$7,877.00	ASR reported \$0. Difference is due to reporting errors and reporting salvage as COR.
Exh. G 2016	Reserve	Cost of Removal	3762	(\$864,293.00)	ASR reported (\$846,136). Reported COR of (\$18,156) in GRIP Account. GRIP COR should be reported in Account 3762.
Exh. G 2016	Reserve	Cost of Removal	376G	\$0.00	ASR reported (\$18,156). Reported COR of (\$18,156) in GRIP Account. GRIP COR should be reported in Account 3762.
Exh. G 2016	Reserve	Cost of Removal	3801	(\$522,678.00)	ASR reported (\$449,048). Difference is due to reporting errors, seperating salvage from the total, and reporting COR as accruals.
Exh. G 2016	Reserve	Cost of Removal	381	\$0.00	ASR reported \$8,082. Difference is due to reporting errors and reported salvage as COR.
Exh. G 2016	Reserve	Cost of Removal	382	(\$64,280.00)	ASR reported (\$57,188). Reported COR of (\$7,092) as an adjustment.
Exh. G 2016	Reserve	Cost of Removal	390	\$0.00	ASR reported \$54,670. Balance reduced to \$0. The reversing entry was booked to Account 3801 in error.
Exh. G 2016	Reserve	Adjustments	3761	\$555.00	ASR reported \$0. Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Adjustments	3762	(\$143.00)	ASR reported \$0. Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Adjustments	379	(\$206.00)	ASR reported \$555. Reporting error for FPUC-Ft. Meade. Also, reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Adjustments	3801	\$72,040.24	ASR reported \$3,766. Reporting error, actual adjustments totaled \$72,040.
Exh. G 2016	Reserve	Adjustments	381	(\$73,699.00)	ASR reported \$0. Reported adjustments for depreciation study rolled forward as an accrual.
Exh. G 2016	Reserve	Adjustments	382	\$0.00	ASR reported (\$7,092). Reported COR as an adjustment.
Exh. G 2016	Reserve	Transfers	3761	\$0.00	ASR reported \$555. Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Transfers	3762	\$0.00	ASR reported (\$143). Reported adjustments for depreciation study rolled forward as a transfer.
Exh. G 2016	Reserve	Transfers	379	\$0.00	ASR reported (\$206). Reported adjustments for depreciation study rolled forward as a transfer.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
 2017

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$12,551	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$12,971
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$3,180	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$5,400
375	\$1,305,576	\$91,720	\$0	\$0	\$0	\$0	\$1,397,296	375	\$603,202	\$34,303	\$0	\$0	\$0	\$0	\$0	\$0	\$637,505
3761	\$80,434,585	\$7,038,543	(\$99,937)	(\$31,925)	\$0	\$0	\$87,341,265	3761	\$22,061,525	\$2,162,936	(\$18,292)	(\$99,937)	\$17,313	(\$261,007)	\$0	\$0	\$23,862,538
3762	\$51,741,936	\$935,022	(\$362,951)	\$0	\$0	\$0	\$52,314,007	3762	\$26,248,293	\$1,456,978	\$0	(\$362,951)	\$168,873	(\$1,021,668)	\$0	\$0	\$26,489,525
376G	\$80,186,659	\$9,766,627	\$0	\$31,925	\$0	\$0	\$89,985,212	376G	\$3,435,328	\$2,183,392	\$18,292	\$0	\$0	\$0	\$0	\$0	\$5,637,012
378	\$2,720,351	\$1,067,389	\$0	\$0	\$0	\$0	\$3,787,740	378	\$894,339	\$102,675	\$0	\$0	\$0	(\$23,565)	\$0	\$0	\$973,449
379	\$11,227,953	\$348,214	\$0	\$0	\$0	\$0	\$11,576,167	379	\$3,564,143	\$391,478	\$0	\$0	\$0	\$0	\$0	\$0	\$3,955,621
3801	\$44,821,781	\$2,589,075	(\$377,561)	\$0	\$921,498	\$0	\$47,954,793	3801	\$12,029,098	\$1,263,505	(\$4,277)	(\$377,561)	\$23,097	(\$402,477)	\$0	\$0	\$12,531,385
3802	\$1,790,006	\$0	(\$90,912)	\$0	\$0	\$0	\$1,699,094	3802	\$761,566	\$113,997	\$0	(\$90,912)	\$9,209	(\$308,294)	\$0	\$0	\$485,566
380G	\$20,775,449	\$2,400,665	\$0	\$0	\$0	\$0	\$23,176,113	380G	\$1,048,177	\$591,008	\$4,277	\$0	\$0	\$0	\$0	\$0	\$1,643,462
381	\$14,119,088	\$1,129,471	(\$1,403)	\$0	\$0	\$0	\$15,247,156	381	\$5,248,136	\$540,817	\$0	(\$1,403)	\$0	\$0	\$0	\$0	\$5,787,550
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$862,095	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$961,839
382	\$10,414,988	\$1,671,475	(\$765)	\$0	\$0	\$0	\$12,085,698	382	\$2,631,072	\$346,088	\$0	(\$765)	\$209	(\$70,367)	\$0	\$0	\$2,906,237
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$190,928	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$206,348
383	\$4,885,572	\$184,453	(\$34,092)	\$0	\$0	\$0	\$5,035,933	383	\$2,177,717	\$163,261	\$0	(\$34,092)	\$0	\$0	\$0	\$0	\$2,306,886
384	\$1,046,837	\$0	(\$1,928)	\$0	\$0	\$0	\$1,044,909	384	\$527,678	\$28,254	\$0	(\$1,928)	\$0	\$0	\$0	\$0	\$554,004
385	\$1,846,948	\$1,774	\$0	\$0	\$0	\$0	\$1,848,723	385	\$976,828	\$62,811	\$0	\$0	\$0	\$0	\$0	\$0	\$1,039,639
387	\$2,570,615	\$165,028	\$0	\$0	\$0	\$0	\$2,735,643	387	\$985,891	(\$1,373)	\$0	\$0	\$0	\$0	\$0	\$0	\$984,518
389	\$8,301,990	\$472,515	\$0	\$0	\$0	(\$3,982,202)	\$4,792,303	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$2,931,810	\$15,640	\$0	\$0	(\$115,086)	\$0	\$2,832,364	390	\$430,281	\$57,623	\$0	\$0	\$0	\$0	\$0	\$0	\$487,904
3910	\$938,623	\$175,562	\$0	\$0	\$0	\$0	\$1,114,185	3910	\$233,806	\$60,592	\$0	\$0	\$0	\$0	\$0	\$0	\$294,398
3912	\$2,053,935	\$0	\$0	\$0	\$0	\$0	\$2,053,935	3912	\$141,789	\$56,336	\$0	\$0	\$0	\$0	\$0	\$0	\$198,125
3913	\$933,812	\$29,628	\$0	\$0	\$0	\$0	\$963,440	3913	\$351,869	\$47,034	\$0	\$0	\$0	\$0	\$0	\$0	\$398,903
3914	\$6,208,281	\$878,276	\$0	\$0	\$0	\$0	\$7,086,557	3914	\$2,272,660	\$298,204	\$0	\$0	\$0	\$0	\$0	\$0	\$2,570,864
3921	\$1,381,043	\$69,311	(\$51,806)	\$0	(\$1,210,379)	\$0	\$188,170	3921	\$101,950	\$31,416	\$0	(\$51,806)	\$15,733	\$0	(\$79,564)	\$0	\$17,729
3922	\$5,949,616	\$228,302	(\$301,089)	\$0	\$288,319	\$0	\$6,165,148	3922	\$2,433,020	\$476,285	\$0	(\$301,089)	\$64,844	\$0	\$57,401	\$0	\$2,730,461
3923	\$7,856	\$0	\$0	\$0	\$0	\$0	\$7,856	3923	\$4,410	\$648	\$0	\$0	\$0	\$0	\$0	\$0	\$5,058
3924	\$95,840	\$0	(\$1,674)	\$0	\$0	\$0	\$94,166	3924	\$60,409	\$2,790	\$0	(\$1,674)	\$0	\$0	\$0	\$0	\$61,525
393	\$21,788	\$10,910	\$0	\$0	\$0	\$0	\$32,698	393	\$15,120	\$1,688	\$0	\$0	\$0	\$0	\$0	\$0	\$16,808
394	\$965,061	\$156,938	\$0	\$0	\$0	\$0	\$1,121,999	394	\$639,097	\$77,119	\$0	\$0	\$0	\$0	\$0	\$0	\$716,216
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,481,968	\$43,163	\$0	\$0	\$0	\$0	\$1,525,131	396	\$905,036	\$16,446	\$0	\$0	\$0	\$0	\$0	\$0	\$921,482
397	\$1,756,958	\$216,345	\$0	\$0	\$0	\$0	\$1,973,302	397	\$952,177	\$126,931	\$0	\$0	\$0	\$0	\$0	\$0	\$1,079,108
398	\$409,659	\$0	\$0	\$0	\$0	\$0	\$409,659	398	\$186,956	\$18,840	\$0	\$0	\$0	\$0	\$0	\$0	\$205,796
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
\$366,801,813	\$29,686,046	(\$1,324,118)	\$0	(\$115,648)	(\$3,982,202)	\$391,065,893		\$93,167,585	\$10,829,886	\$0	(\$1,324,118)	\$299,277	(\$2,087,378)	(\$22,163)	\$0	\$100,863,089	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

[FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]

REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)**2017 Notes**

Exhibit	Schedule	Column	Account	Value	Comment
Exh. G 2017	Plant in Service	Plant Account	3913/3914		ASR combined accounts 3913 and 3914 because a blended rate was approved in the last depreciation study.
Exh. G 2017	Plant in Service	Adjustments	395	-	ASR reported (\$95,137). Included 2015 additions reclassified to the correct FERC account. Reduced to \$0 since the beginning balance was reported in the correct account, Account 396.
Exh. G 2017	Plant in Service	Adjustments	396	-	ASR reported \$95,137. Included 2015 additions reclassified to the correct FERC account. Reduced to \$0 since the beginning balance was reported in the correct account, Account 396.
Exh. G 2017	Reserve	Gross Salvage	3762	168,873	ASR reported \$3,010. Difference is due to booking and reporting GRIP related salvage of 165,863 in Account 376G. GRIP Salvage should be reported in Account 3762.
Exh. G 2017	Reserve	Gross Salvage	376G	-	ASR reported \$165,863. Difference is due to booking and reporting GRIP related salvage of \$165,863 in Account 376G. Salvage relates to Account 3762's investment.
Exh. G 2017	Reserve	Gross Salvage	3802	9,209	ASR reported \$0. Difference is due to booking and reporting GRIP related salvage of \$9,209 in Account 380G. Salvage relates to Account 3802's investment.
Exh. G 2017	Reserve	Gross Salvage	3922	80,577	ASR reported \$64,844. Reported Salvage of \$15,733 as COR.
Exh. G 2017	Reserve	Cost of Removal	3761	(261,007)	ASR reported (\$623,656). Reported GRIP COR of (\$362,650). COR relates to Account 3762's investment.
Exh. G 2017	Reserve	Cost of Removal	3762	(1,021,668)	ASR reported COR of (\$388,409). COR excluded GRIP COR reported in Accounts 3761 totaling (\$362,650) and 376G totaling (\$270,109). Also, excluded COR on a rectifier booked to Account 396 totaling (\$500).
Exh. G 2017	Reserve	Cost of Removal	376G	-	ASR reported (\$270,109). Reported COR in GRIP Account and it should be reported in Account 3762.
Exh. G 2017	Reserve	Cost of Removal	3801	(402,477)	ASR reported (\$408,245). Reported COR adjustment of \$5,768 reported as a transfer.
Exh. G 2017	Reserve	Cost of Removal	3802	(308,294)	ASR reported (\$39,488). Reported COR in GRIP Account and it should be reported in Account 3802.
Exh. G 2017	Reserve	Cost of Removal	380G	-	ASR reported (\$268,806). Reported COR in GRIP Account and it should be reported in Account 3802.
Exh. G 2017	Reserve	Cost of Removal	382	(70,367)	ASR reported (\$75,871). Reported COR adjustment of \$5,504 as a transfer.
Exh. G 2017	Reserve	Cost of Removal	3922	-	ASR reported \$15,733. Reported salvage as COR.
Exh. G 2017	Reserve	Cost of Removal	396	-	ASR reported (\$500). Difference is due to booking and reporting COR in the wrong account. COR is related to a rectifier that was booked in Account 3762.
Exh. G 2017	Reserve	Transfers	3801	-	ASR reported \$5,768. Difference is due to COR erroneously reported as a transfer.
Exh. G 2017	Reserve	Transfers	382	-	ASR reported \$5,504. Difference is due to COR erroneously reported as a transfer.

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2018

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$12,971	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$13,391
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$5,400	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$7,620
375	\$1,397,296	\$207,062	\$0	\$0	\$0	\$0	\$1,604,358	375	\$637,505	\$36,604	\$0	\$0	\$0	\$0	\$0	\$0	\$674,109
3761	\$87,341,265	\$7,091,353	(\$127,155)	\$0	(\$399,440)	\$0	\$93,906,023	3761	\$23,862,538	\$2,289,694	\$0	(\$127,155)	\$7,300	(\$313,722)	(\$328,333)	\$0	\$25,390,322
3762	\$52,314,007	\$8,096,669	(\$430,576)	\$0	\$165,794	\$0	\$60,145,894	3762	\$26,489,525	\$1,606,047	\$0	(\$430,576)	\$1,685	(\$408,665)	\$144,030	\$0	\$27,402,046
376G	\$89,985,212	\$10,113,224	\$0	\$0	\$0	\$0	\$100,098,436	376G	\$5,637,012	\$2,455,659	\$0	\$0	\$0	\$0	\$0	\$0	\$8,092,671
378	\$3,787,740	\$572,000	\$0	\$0	\$0	\$0	\$4,359,741	378	\$973,449	\$133,373	\$0	\$0	\$5,509	(\$13,373)	\$0	\$0	\$1,098,958
379	\$11,576,167	\$1,441,497	\$0	\$0	\$0	\$0	\$13,017,664	379	\$3,955,621	\$421,998	\$0	\$0	\$0	(\$63,113)	\$0	\$0	\$4,314,506
3801	\$47,954,793	\$3,463,273	(\$301,683)	\$0	\$34,974	\$0	\$51,151,357	3801	\$12,531,385	\$1,332,005	\$0	(\$301,683)	\$21,276	(\$355,384)	\$36,886	\$0	\$13,264,485
3802	\$1,699,094	\$0	(\$102,645)	\$0	\$191,844	\$0	\$1,788,293	3802	\$485,566	\$137,981	\$0	(\$102,645)	\$3,406	(\$266,745)	\$146,690	\$0	\$404,253
380G	\$23,176,113	\$2,675,669	\$0	\$0	\$0	\$0	\$25,851,783	380G	\$1,643,462	\$650,938	\$0	\$0	\$0	\$0	\$0	\$0	\$2,294,400
381	\$15,247,156	\$1,412,671	\$0	\$0	\$0	\$0	\$16,659,827	381	\$5,787,550	\$586,398	\$0	\$0	\$0	(\$721)	\$0	\$0	\$6,373,227
3811	\$2,216,411	\$0	\$0	\$0	\$0	\$0	\$2,216,411	3811	\$961,839	\$99,744	\$0	\$0	\$0	\$0	\$0	\$0	\$1,061,583
382	\$12,085,698	\$1,443,602	(\$3,251)	\$0	\$0	\$0	\$13,526,048	382	\$2,906,237	\$391,159	\$0	(\$3,251)	\$49	(\$80,808)	\$0	\$0	\$3,213,386
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$206,348	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$221,768
383	\$5,035,933	\$313,296	(\$30,425)	\$0	\$0	\$0	\$5,318,803	383	\$2,306,886	\$168,948	\$0	(\$30,425)	\$0	\$0	\$0	\$0	\$2,445,409
384	\$1,044,909	\$0	(\$1,501)	\$0	\$0	\$0	\$1,043,408	384	\$554,004	\$28,197	\$0	(\$1,501)	\$0	\$0	\$0	\$0	\$580,700
385	\$1,848,723	\$0	\$0	\$0	\$0	\$0	\$1,848,723	385	\$1,039,639	\$62,856	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102,495
387	\$2,735,643	\$208,584	\$0	\$0	\$0	\$0	\$2,944,227	387	\$984,518	\$111,832	\$0	\$0	\$0	\$0	\$0	\$0	\$1,096,350
389	\$4,792,303	\$112,024	\$0	\$0	\$0	\$0	\$4,904,327	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$2,832,364	\$306,400	\$0	\$0	\$0	\$0	\$3,138,764	390	\$487,904	\$58,185	\$0	\$0	\$0	\$0	\$0	\$0	\$546,089
3910	\$1,114,185	\$536,010	(\$20,651)	(\$19,493)	\$0	\$0	\$1,610,051	3910	\$294,398	\$77,059	\$0	(\$20,651)	\$0	\$0	\$0	\$0	\$350,806
3912	\$2,053,935	\$0	\$0	\$19,493	\$0	\$0	\$2,073,428	3912	\$198,125	\$62,400	\$0	\$0	\$0	\$0	\$0	\$0	\$260,525
3913	\$963,440	\$15,325	\$0	\$0	\$0	\$0	\$978,765	3913	\$398,903	\$57,743	\$0	\$0	\$0	\$0	\$0	\$0	\$456,646
3914	\$7,086,557	\$372,161	\$0	\$0	\$0	\$0	\$7,458,718	3914	\$2,570,864	\$326,107	\$0	\$0	\$0	\$0	\$0	\$0	\$2,896,971
3921	\$188,170	\$123,996	(\$19,053)	(\$6,902)	\$0	\$0	\$286,211	3921	\$17,729	\$29,595	(\$991)	(\$19,053)	\$0	(\$5,304)	\$0	\$0	\$21,976
3922	\$6,165,148	\$497,314	(\$1,249,593)	\$2,838	\$0	(\$27,055)	\$5,388,652	3922	\$2,730,461	\$464,064	\$2,838	(\$1,249,593)	\$198,088	(\$60,980)	\$0	(\$25,995)	\$2,058,882
3923	\$7,856	\$0	\$0	(\$7,856)	\$0	\$0	\$0	3923	\$5,058	\$432	(\$2,528)	\$0	\$0	(\$2,963)	\$0	\$0	\$0
3924	\$94,166	\$0	(\$17,685)	\$11,920	\$0	\$0	\$88,401	3924	\$61,525	\$2,697	\$681	(\$17,685)	\$0	(\$7,742)	\$0	\$0	\$39,476
393	\$32,698	\$0	\$0	\$0	\$0	\$0	\$32,698	393	\$16,808	\$1,896	\$0	\$0	\$0	\$0	\$0	\$0	\$18,704
394	\$1,121,999	\$121,915	\$0	\$0	\$0	\$0	\$1,243,914	394	\$716,216	\$84,682	\$0	\$0	\$0	\$0	\$0	\$0	\$800,898
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,525,131	\$0	\$0	\$0	\$0	\$0	\$1,525,131	396	\$921,482	\$11,352	\$0	\$0	\$0	\$0	\$0	\$0	\$932,834
397	\$1,973,302	\$465,775	\$0	\$0	\$0	\$0	\$2,439,077	397	\$1,079,108	\$147,652	\$0	\$0	\$0	\$0	\$0	\$0	\$1,226,760
398	\$409,659	\$2,461	\$0	\$0	\$0	\$0	\$412,120	398	\$205,796	\$1,440	\$0	\$0	\$0	\$0	\$0	\$0	\$207,236
399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	399	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
\$391,065,891	\$39,592,283	(\$2,304,219)	\$0	(\$6,828)	(\$27,055)	(\$27,055)	\$428,320,072	\$100,863,090	\$11,856,797	\$0	(\$2,304,219)	\$237,313	(\$1,579,519)	(\$727)	(\$25,995)	\$109,046,741	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-FI Meade]
Computation of Projected 2018 Net Salvage
 (NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2013	2013	2013	2014	2014	2014	2015	2015	2015	2016	2016	2016	2017	2017	2017	2018	2018	2018
		COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET	COR DR.	SALVAGE (CR.)	NET
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303	Miscellaneous Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
374	Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
375	Structures & Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	Mains - Plastic	\$27,367	(\$2,854)	\$24,513	\$39,932	\$0	\$39,932	\$78,677	(\$49)	\$78,628	\$30,870	\$0	\$30,870	\$261,007	(\$17,313)	\$243,694	\$313,722	(\$7,300)	\$306,422
3762	Mains - Other	\$215,288	(\$2,232)	\$213,057	\$725,664	\$0	\$725,664	\$555,303	\$0	\$555,303	\$864,292	\$0	\$864,292	\$1,021,668	(\$168,873)	\$852,795	\$408,665	(\$1,685)	\$406,980
376G	Mains - GRIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
378	Meas. & Reg. Station Equip - General	\$8,599	\$0	\$8,599	\$4,299	\$0	\$4,299	\$0	\$0	\$0	\$0	\$0	\$0	\$23,565	\$0	\$23,565	\$13,373	(\$5,509)	\$7,864
379	Meas. & Reg. Station Equip - City Gate	\$0	\$0	\$0	\$13,211	\$0	\$13,211	\$4,175	\$0	\$4,175	\$0	\$0	\$0	\$0	\$0	\$0	\$63,113	\$0	\$63,113
3801	Services - Plastic	\$188,406	\$0	\$188,406	\$424,522	\$0	\$424,522	\$910,179	(\$14,381)	\$895,798	\$577,358	(\$156,051)	\$421,307	\$402,477	(\$23,097)	\$379,381	\$355,384	(\$21,276)	\$334,108
3802	Services - Other	\$182,562	\$0	\$182,562	\$625,855	\$0	\$625,855	\$735,679	(\$51)	\$735,628	\$426,704	(\$14,600)	\$412,104	\$308,294	(\$9,209)	\$299,085	\$266,745	(\$3,406)	\$263,339
380G	Services - GRIP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381	Meters	\$16,652	\$0	\$16,652	\$2,741	\$0	\$2,741	\$7,276	\$0	\$7,276	\$0	(\$7,877)	(\$7,877)	\$0	\$0	\$0	\$721	\$0	\$721
3811	Meters - AMR Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
382	Meter Installations	\$9,011	\$0	\$9,011	\$103,142	\$0	\$103,142	\$64,947	(\$765)	\$64,182	\$64,280	\$0	\$64,280	\$70,367	(\$209)	\$70,158	\$80,808	(\$49)	\$80,759
3821	Meter Installations - MTU/DCU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
383	Regulators	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
384	Regulator Installations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
387	Other Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
389	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,318)	\$0	(\$1,318)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures & Improvements	\$0	\$0	\$0	\$9,225	(\$299,670)	(\$290,445)	\$1,318	\$0	\$1,318	\$0	(\$141,249)	(\$141,249)	\$0	\$0	\$0	\$0	\$0	\$0
3910	Office Furniture	\$0	\$0	\$0	\$0	(\$117)	(\$117)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3912	Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	Computer Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3914	Computer Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	Transportation - Cars	\$0	(\$36,752)	(\$36,752)	\$0	(\$25,093)	(\$25,093)	\$392	(\$66,383)	(\$65,991)	\$0	(\$5,500)	(\$5,500)	\$0	(\$15,733)	(\$15,733)	\$5,304	\$0	\$5,304
3922	Transportation - Light Trucks & Vans	\$0	(\$46,022)	(\$46,022)	\$0	(\$43,139)	(\$43,139)	\$0	(\$7,600)	(\$7,600)	\$0	(\$6,154)	(\$6,154)	\$0	(\$64,844)	(\$64,844)	\$60,980	(\$198,088)	(\$137,108)
3923	Transportation - Heavy Trucks & Vans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,963	\$0	\$2,963
3924	Transportation - Trailers	\$0	\$0	\$0	\$0	(\$1,803)	(\$1,803)	\$0	\$0	\$0	\$0	(\$1,900)	(\$1,900)	\$0	\$0	\$0	\$7,742	\$0	\$7,742
393	Stores Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
394	Tools, Shop & Garage Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
395	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$3,500)	(\$3,500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
397	Communications Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
398	Miscellaneous Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
399	Other Tangible Property	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTALS		\$647,885	(\$87,859)	\$560,026	\$1,948,591	(\$369,822)	\$1,578,769	\$2,356,629	(\$92,729)	\$2,263,900	\$1,963,504	(\$333,331)	\$1,630,173	\$2,087,378	(\$299,277)	\$1,788,101	\$1,579,519	(\$237,313)	\$1,342,206

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 [FPUC, FPUC Indiantown, Florida Division of Chesapeake Utilities Corporation, and FPUC-Ft Meade]
Net Salvage Percentages
 (Negative Percentage Indicates Negative Salvage)

ACCT.	DESCRIPTION	2013			2014			2015			2016			2017			2018			----- 6 Year Total -----		
		TOTAL RET.	NET SAL. (COR)	NET SAL. %	TOTAL RET.	NET SAL. (COR)	NET SAL. %	TOTAL RET.	NET SAL. (COR)	NET SAL. %	TOTAL RET.	NET SAL. (COR)	NET SAL. %	TOTAL RET.	NET SAL. (COR)	NET SAL. %	TOTAL RET.	NET SAL. (COR)	NET SAL. %	TOTAL RET.	TOTAL NET SAL. (COR)	TOTAL NET SAL. %
301	Organization	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
302	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
303	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
374	Land	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3741	Land Rights	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
375	Structures & Improvements	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3761	Mains - Plastic	\$101,961	(\$24,513)	(24.04%)	\$91,319	(\$39,932)	(43.73%)	\$11,768	(\$78,628)	(668.15%)	\$59,460	(\$30,870)	(51.92%)	\$99,937	(\$243,694)	(243.85%)	\$127,155	(\$306,422)	(240.98%)	\$491,600	(\$724,060)	(147.29%)
3762	Mains - Other	\$380,485	(\$213,057)	(56.00%)	\$618,998	(\$725,664)	(117.23%)	\$45,213	(\$555,303)	(1,228.19%)	\$271,462	(\$864,292)	(318.38%)	\$362,951	(\$852,795)	(234.96%)	\$430,576	(\$406,980)	(94.52%)	\$2,109,684	(\$3,618,091)	(171.55%)
376G	Mains - GRIP	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
378	Meas. & Reg. Station Equip - General	\$0	(\$8,599)		\$0	(\$4,299)		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
379	Meas. & Reg. Station Equip - City	\$0	\$0		\$0	(\$13,211)		\$0	(\$4,175)		\$0	\$0		\$0	(\$23,565)		\$0	(\$7,864)		\$0	(\$44,327)	
3801	Services - Plastic	\$107,296	(\$188,406)	(175.59%)	\$124,563	(\$424,522)	(340.81%)	\$976,336	(\$895,798)	(91.75%)	\$727,937	(\$421,307)	(57.88%)	\$377,561	(\$379,381)	(100.48%)	\$301,683	(\$334,108)	(110.75%)	\$2,615,376	(\$2,643,521)	(101.08%)
3802	Services - Other	\$373,405	(\$182,562)	(48.89%)	\$175,200	(\$625,855)	(357.22%)	\$267,842	(\$735,628)	(274.55%)	\$393,120	(\$412,104)	(104.83%)	\$90,912	(\$299,085)	(328.98%)	\$102,645	(\$263,339)	(256.55%)	\$1,403,224	(\$2,518,573)	(179.48%)
380G	Services - GRIP	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
381	Meters	\$25,924	(\$16,652)	(64.23%)	\$93,788	(\$2,741)	(2.92%)	\$4,495	(\$7,276)	(161.87%)	\$15,045	\$7,877	52.36%	\$1,403	\$0		\$0	\$0		\$140,655	(\$19,513)	(13.87%)
3811	Meters - AMR Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	(\$721)		\$0	\$0	
382	Meter Installations	\$2,040	(\$9,011)	(441.67%)	\$0	(\$103,142)		\$2,032	(\$64,182)	(3,158.59%)	\$0	(\$64,280)		\$765	(\$70,158)	(9,171.01%)	\$3,251	(\$80,759)	(2,483.92%)	\$8,089	(\$391,532)	(4,840.3%)
3821	Meter Installations - MTU/DCU	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
383	Regulators	\$5,300	\$0		\$54,083	\$0		\$1,579	\$0		\$117,470	\$0		\$34,092	\$0		\$30,425	\$0		\$242,949	\$0	
384	Regulator Installations	\$1,011	\$0		\$0	\$0		\$1,359	\$0		\$0	\$0		\$1,928	\$0		\$1,501	\$0		\$5,798	\$0	
385	Indust. Meas. & Reg. Station Equip.	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
387	Other Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
389	Land & Land Rights	\$0	\$0		\$98,285	\$0		\$0	\$1,318		\$12,500	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
390	Structures & Improvements	\$0	\$0		\$673,241	\$290,445	43.14%	\$0	(\$1,318)		\$171,895	\$141,249	82.17%	\$0	\$0		\$0	\$0		\$110,785	\$1,318	1.19%
3910	Office Furniture	\$90,615	\$0		\$45,234	\$117	.26%	\$0	\$0		\$0	\$0		\$0	\$0		\$20,651	\$0		\$845,136	\$430,376	50.92%
3912	Office Equipment	\$15,065	\$0		\$443,819	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$156,500	\$117	.07%
3913	Computer Equipment	\$0	\$0		\$470,437	\$0		\$646,785	\$0		\$27,774	\$0		\$0	\$0		\$0	\$0		\$458,884	\$0	
3914	Computer Software	\$439,385	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$1,144,996	\$0	
3921	Transportation - Cars	\$111,973	\$36,752	32.82%	\$152,783	\$25,093	16.42%	\$154,411	\$65,991	42.74%	\$112,998	\$5,500	4.87%	\$51,806	\$15,733	30.37%	\$19,053	(\$5,304)	(27.84%)	\$603,024	\$143,765	23.84%
3922	Transportation - Light Trucks & Vans	\$224,507	\$46,022	20.5%	\$327,399	\$43,139	13.18%	\$259,134	\$7,600	2.93%	\$341,926	\$6,154	1.8%	\$301,089	\$64,844	21.54%	\$1,249,593	\$137,108	10.97%	\$2,703,648	\$304,866	11.28%
3923	Transportation - Heavy Trucks & Vans	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	(\$2,963)		\$0	(\$2,963)	
3924	Transportation - Trailers	\$0	\$0		\$0	\$1,803		\$0	\$0		\$0	\$1,900		\$1,674	\$0		\$17,685	(\$7,742)	(43.78%)	\$19,359	(\$4,039)	(20.86%)
393	Stores Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
394	Tools, Shop & Garage Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
395	Laboratory Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
396	Power Operated Equipment	\$0	\$0		\$0	\$0		\$43,682	\$3,500	8.01%	\$0	\$0		\$0	\$0		\$0	\$0		\$43,682	\$3,500	8.01%
397	Communications Equipment	\$0	\$0		\$16,624	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$16,624	\$0	
398	Miscellaneous Equipment	\$0	\$0		\$31,934	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$31,934	\$0	
399	Other Tangible Property	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
TOTALS		\$1,878,966	(\$560,026)		\$3,417,705	(\$1,578,769)		\$2,414,736	(\$2,263,900)		\$2,251,587	(\$1,630,173)		\$1,324,118	(\$1,788,101)		\$2,304,219	(\$1,342,206)		\$13,591,332	(\$9,163,176)	