



Writer's E-Mail Address: bkeating@gunster.com

April 23, 2020

VIA E-PORTAL

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850


Re: Docket No. 20190156-EI - Petition for a limited proceeding to recover incremental storm restoration costs, capital costs, revenue reduction for permanently lost customers, and regulatory assets related to Hurricane Michael, by Florida Public Utilities Company.
Docket No. 20190174-EI - Petition for approval of 2019 depreciation study by Florida Public Utilities Company

Dear Mr. Teitzman:

Enclosed for electronic filing in the above-referenced dockets, please find the Direct Testimony of Patricia Lee, submitted on behalf of Florida Public Utilities Company, along with Ms. Lee's exhibits PSL-1 and PSL-2.

Thank you for your assistance with this filing. As always, please don't hesitate to let me know if you have any questions or concerns.

Sincerely,



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706

MEK

1 Before the Florida Public Service Commission

2 **Docket No. 20190156-EI: Petition for Limited Proceeding to Recover**
3 **Incremental Storm Restoration Costs, Capital Costs, Revenue**
4 **Reduction for Permanently Lost Customers, and Regulatory Assets**
5 **related to Hurricane Michael for Florida Public Utilities Company**

6 **Docket No. 20190174-EI: Petition for approval of 2019 depreciation study by**
7 **Florida Public Utilities Company**

8 Prepared Direct Testimony of Patricia Lee

9 Date of Filing: April 23, 2020

10
11 **I. POSITION, QUALIFICATIONS, AND PURPOSE**

12 Q. Please state your name and business address.

13 A. My name is Patricia Lee. My address is 116 SE Villas Court, Unit C,
14 Tallahassee, Florida 32303.

15
16 Q. On whose behalf are you submitting this testimony?

17 A. I am submitting this testimony on behalf of Florida Public Utilities
18 Company ("FPUC" or "Company").

19
20 Q. Please state your prior work experience and responsibilities.

21 A. I was employed as a high school mathematics teacher from 1971-1974,
22 when I began working in the area of statistical analysis for the State of
23 Florida. I joined the Public Service Commission staff in 1978. While my
24 position changed over the years, my areas of primary focus were
25 depreciation and capital recovery. I also reviewed and analyzed cost

1 studies for the purpose of determining unbundled network element prices
2 and universal service cost levels, as well as for the purpose of determining
3 the appropriate nuclear decommissioning and fossil dismantlement annual
4 accrual levels. In that regard, I was responsible for depreciation issues
5 and other issues such as determining the appropriate cost model inputs. I
6 retired in 2011 after 30 years of service. I began working for BCRI Inc.,
7 d/b/a BCRI Valuation Services¹ where I represented consumer advocate
8 groups and Industrial Power Users in hydro and electric company
9 depreciation filings. Lastly, I prepared FPUC's 2015 electric depreciation
10 study as well as the 2019 consolidated gas company depreciation study.

11

12 Q. What is your educational background?

13 A. I have a BS in mathematics from Appalachian State University in Boone,
14 North Carolina.

15

16 Q. Please describe your other professional activities.

17 A. I am a member of the Society of Depreciation Professionals (SDP), an
18 organization that has established national standards for depreciation
19 professionals. I previously served as President of the SDP and was an
20 instructor at several annual meetings concerning depreciation accounting.
21 On behalf of the Florida Public Service Commission, I participated as a
22 faculty member of the National Association of Regulatory Utility
23 Commissioners (NARUC) Annual Regulatory Studies Program and also

¹ BCRI is a consulting and research company founded in 1998 by Stephen Barreca. The company specializes in assessing technological change and appraising utility property.

1 for the Society of Depreciation Professionals in the area of depreciation
2 accounting. I was also a member of the NARUC Staff Subcommittee on
3 Depreciation and Technology. In this regard, I co-authored the NARUC
4 1996 Public Utility Depreciation Practices manual and three NARUC
5 papers that addressed the impact of depreciation on infrastructure
6 development, economic depreciation, and stranded investment. Two of
7 these papers were published in the 1996-1997 and 1998 SDP Journals.

8

9 Q. Have you previously testified before any state and/or international
10 regulatory commissions?

11 A. Yes, I have proffered testimony in proceedings before the Alberta Utilities
12 Commission, the Public Utilities Board of Manitoba, the Newfoundland
13 Labrador Board of Commissioners, and the Florida Public Service
14 Commission. My Curriculum Vitae as well as a list of proceedings I was
15 either assigned or in which I presented testimony is found in Exhibit PSL-
16 2, pp. 1-20.

17

18 Q. What was your responsibility and participation in the conduct of the 2019
19 Depreciation Rate Study (the "Study") for Florida Public Utilities
20 Company?

21 A. I was responsible for and participated in all aspects of the work performed
22 resulting in the recommendations contained in the depreciation study
23 narrative and workbook in Exhibit PSL-1.

24

25 Q. What is the purpose of your direct testimony?

1 A. The purpose of my direct testimony is to discuss and support the 2019
2 Study conducted for FPUC's electric transmission, distribution, and
3 general depreciable plant assets based on plant and reserve balances
4 estimated as of January 1, 2020.

5

6 Q. Are you sponsoring any exhibits?

7 A. Yes. Attached to my testimony are Exhibits PSL-1 and PSL-2. Exhibit
8 PSL-1 consists of the Study narrative followed by the workbook. Exhibit
9 PSL-2 consists of my Curriculum Vitae. To the best of my knowledge, the
10 information contained in these exhibits is true and correct.

11

12 **II. TESTIMONY STRUCTURE, DEPRECIATION DEFINITION,**
13 **STUDY PURPOSE, AND STUDY CONCLUSIONS**

14

15 Q. How is your direct testimony structured?

16 A. My direct testimony is structured as follows:

17

18 In Section III, I explain how the depreciation Study conforms to the
19 depreciation study requirements of Rule 25-6.0436, Florida Administrative
20 Code (F.A.C.), and provide context for the 2019 FPUC Depreciation
21 Study.

22

23 Section IV addresses the determination of depreciation rates, including
24 identifying the formula used in the remaining life rate design. This section

1 also explains and fully discusses each component of the depreciation rate
2 design that is supported by the Study.

3

4 Section V discusses the change in annual depreciation expenses based
5 on my recommended resultant depreciation rates and amortizations.

6

7 Q. What is the basic purpose of depreciation?

8 A. The purpose of depreciation is to systematically spread the recovery of
9 prudently invested capital over the period the plant items represented by
10 that capital are providing service to the public. Depreciation is an expense
11 of doing business. Ideally, the timing of the expenses matches the timing
12 of the active period of service.

13

14 Depreciation rates are prescribed on the basis of estimates of the
15 equipment's expected rate of loss in value due to known causes, including
16 wear and tear, obsolescence, and changes in demand. Depreciation
17 expense is part of a company's revenue requirement and the accumulated
18 depreciation (depreciation reserve) is a deduction from rate base,

19

20 Q. Please generally describe the purpose of the Study.

21 A. The basic purpose of the depreciation Study is to attain the proper
22 depreciation expenses and accumulated reserve level. The prime
23 concerns in developing depreciation rates are remaining life, net salvage,
24 and reserve level.

25

1 Rule 25-6.0436(4)(a), Florida Administrative Code, requires regulated
2 electric companies to file comprehensive depreciation studies at least
3 once every four years from the last submitted study unless otherwise
4 directed by the Commission. Plant and reserve activity for FPUC since
5 the last depreciation study indicate a need to revise life and salvage
6 values and resultant remaining life depreciation rates. This Study also
7 affords the opportunity to review the recovery position (depreciation
8 reserve) for any imbalances and corrections through reserve allocations or
9 amortization that may be needed.

10

11 In the case of FPUC's Study, damages from Hurricane Michael resulted in
12 the premature retirement of some of FPUC's distribution plant. The net
13 unrecovered costs consisting of the negative reserve component
14 associated with the unrecovered cost of the retired investments and the
15 removal costs net of gross salvage associated with the retired plant
16 represent non-existent plant. These costs reflect a negative component in
17 FPUC's reserve that will remain until corrected. They are a misstatement
18 of rate base that should be recovered over a period shorter than the
19 remaining life of the affected accounts. In Docket Nos. 20190155-EI and
20 2010156, FPUC is requesting to establish a regulatory asset (Depreciation
21 Regulatory Asset) for the recovery of these costs. Therefore, they have
22 not been included in my determination of future lives and net salvage
23 values in the Company's Depreciation Study. Additionally, the estimated
24 January 1, 2020 reserve for each affected account is reflective of moving
25 the unrecovered costs to the Depreciation Regulatory Asset. If the

1 Depreciation Regulatory Asset request is not approved by the FPSC,
2 these non-life related costs should be recovered over a short period of
3 time. I note however, that in that scenario, FPUC would not receive
4 capital recovery.

5

6 Q. Based on the Study, what conclusions do you reach?

7 A. I conclude that:

- 8 • FPUC's current approved life and salvage parameters should be
9 revised as set forth in the workbook on Exhibit PSL-1, Sch. 1 which is
10 sponsored by me.
- 11 • The net unrecovered investments associated with investments that
12 retired as a direct result of Hurricane Michael were updated to reflect
13 activity incurred in 2018 but not recorded until 2019.
- 14 • The reserve balances used in calculating the revised depreciation rates
15 should be adjusted to reflect the transfer of the net unrecovered
16 investments associated with Hurricane Michael to the requested
17 Depreciation Regulatory Asset.
- 18 • The corrective reserve allocations and amortization shown in the
19 workbook on Exhibit PSL-1, Sch. 4, should be made.
- 20 • The recommended rates with reserve allocations and amortizations
21 applied to estimated plant balances and depreciation reserve balances
22 as of January 1, 2020 result in a decrease in an annual depreciation
23 expenses of approximately \$380,000 shown in the workbook on Exhibit
24 PSL-1, Sch. 3.

25

1 **III. FPUC’S DEPRECIATION STUDY**

2

3 Q. What does the Commission’s Rule 25-6.0436, Florida Administrative
4 Code, require a depreciation study include?

5 A. The Commission’s depreciation rule requires the following information be
6 included in a depreciation study:

- 7 • A comparison of the current and proposed depreciation components
8 for each account. The components include average service life, age,
9 curve shape, net salvage, and average remaining life.
- 10 • A comparison of current and proposed depreciation rates and
11 expenses identifying the proposed date for implementing the proposed
12 rates. Additionally, plant balances, reserve balances, remaining lives,
13 and net salvage percents are required in this comparison.
- 14 • Each recovery and amortization schedule.
- 15 • A comparison of the book reserve to the calculated theoretical reserve
16 based on proposed rates and components for each account.
- 17 • A general narrative describing the service environment of the company
18 and the factors necessitating a revision in depreciation rates.
- 19 • An explanation and justification for each account under study defining
20 the specific factors that justify the proposed life and salvage
21 components and rates. A discussion of any proposed reserve
22 transfers to correct reserve imbalances. Any statistical or
23 mathematical methods of analysis or calculation used in the
24 depreciation rate design should be included.

- 1 • All calculations, analysis, and numerical basic data used in the
2 depreciation rate design for each account. This should include plant
3 activity and reserve activity for each year since the last submitted
4 study. Where available, retirement data should be aged.
- 5 • The mortality and salvage data used in developing proposed
6 depreciation rates for each account must agree with the booked
7 activity. Unusual transactions not included in life or salvage studies
8 should be specifically enumerated and explained.
- 9 • Calculations of the proposed depreciation rates should be made using
10 both the whole life and remaining life techniques.

11

12 Q. Does the 2019 depreciation Study contain the information and data
13 required by the Commission's depreciation rule?

14 A. Yes, it does. The narrative and workbook contain all the information and
15 data required.

16

17 Q. Did the Company provide any specific information for conducting the
18 Study?

19 A. Yes, the Company provided the following information:

- 20 • Aged retirements for each year since the last depreciation study;
- 21 • Plant and reserve summaries for each year since the last depreciation
22 study;
- 23 • 2019 projected additions and retirements;
- 24 • Net salvage for 2015 through projected 2019;
- 25 • 2019 projected monthly depreciation expenses;

- 1 • 2018 and projected 2019 aged motor vehicle listing; and
2 • 2018 and projected 2019 average age calculations.

3

4 Q. Does the depreciation Study in the workbook on Exhibit PSL-1 reflect any
5 corrections to the Study originally submitted on September 3, 2019?

6 A. Yes. In the October 25, 2019 response to the Commission Staff's First
7 Data Request, the following revisions have been made to the workbook.

8 • The Hurricane Michael related net unrecovered costs have been
9 revised to reflect activity incurred in 2018 and not recorded until 2019
10 due to the extreme conditions of the unusual restoration process.

11 • Sch. F 2019 and Sch. F Notes have been revised to show the
12 Hurricane Michael retirements as recorded in the General Ledger and
13 to show the adjustment of the net unrecovered costs moved to the
14 Depreciation Regulatory Asset.

15 • Sch. 1 through Sch. 5 have been revised to reflect revisions in Sch. F
16 2019.

17

18 Q. What date of implementation are you recommending for your revised
19 depreciation rates?

20 A. A January 1, 2020 implementation date is recommended for the revised
21 depreciation rates and amortization schedules set forth in the Study. All
22 data have been estimated² to reflect this date as required by Rule 25-
23 6.0436, Florida Administrative Code. The 2020 booked depreciation

² Estimated plant balances include actual plant balances as of June 2019 and Company planning estimates through the end of the year. Any updates made at this time to actual plant balances are likely to result in no material impact on the proposed depreciation rates.

1 expenses using currently approved rates will be trued-up to reflect the
2 Commission-approved depreciation rates applied to the actual average
3 monthly plant balances beginning January 1, 2020.

4

5 Q. Does the Study provide a general narrative describing FPUC's service
6 environment and factors necessitating the need to revise current approved
7 depreciation rates?

8 A. Yes, Exhibit PSL-1, pages 1-2, contain a general narrative discussing the
9 need to revise depreciation rates.

10

11 Q. Does the Study provide an explanation and justification for any and all
12 proposed changes in life or salvage and any proposed reserve
13 allocations?

14 A. Yes, Exhibit PSL-1, pages 3-15, contain an account by account
15 explanation and justification for recommended life and salvage factors and
16 pages provide an explanation and justification for recommended reserve
17 allocations.

18

19 Q. What property is included in the depreciation Study?

20 A. There are three functional groups of depreciable property that are
21 analyzed in the study: (1) Transmission Plant, (2) Distribution Plant, and
22 (3) General Plant. Transmission plant primarily consists of lines and
23 associated facilities used to move power from outside the Company's
24 service areas into the distribution system. Distribution plant primarily
25 consists of lines and associated facilities used to distribute electricity to

1 FPUC customers. General Plant property is plant (such as office
2 buildings) used to support the overall Company operations.

3

4 Q. Please describe your depreciation study approach.

5 A. The components required in the remaining life rate design are average
6 service life, age, curve shape, average remaining life, net salvage, and
7 reserve. The depreciation study approach I used in determining these
8 components is similar to that used in each FPUC electric depreciation
9 study for the last 20+ years. The aged retirement data and the average
10 age distributions of the surviving investments along with lives of other
11 Florida electric companies were used to determine if a revision to the
12 average service life underlying the currently approved average remaining
13 life for each account is needed.

14

15 For many FPUC accounts, the retirement rate³ since the last depreciation
16 study (2015-2019) has averaged less than one percent. This level of
17 activity makes the results of any statistical analysis meaningless for
18 developing life expectations. For this reason, reliance on industry
19 averages is necessary. I have used the range of average service lives
20 underlying the currently prescribed average remaining lives for Florida
21 companies in determining an appropriate average service life for FPUC.
22 Florida companies have more similar operating and regulatory
23 environments among them than they do with electric companies in other

³ Retirement rate = retirements/exposures = [retirements during the year/(end of year plant balance + retirements)] x 100.

1 states, thus making comparisons with other Florida companies more
2 appropriate to use for reasonableness purposes.

3

4 For accounts to which a change in average service life is recommended, I
5 incorporated the concept of gradualism and moderation. For example,
6 start with an account with a 30-year average service life underlying its
7 currently prescribed average remaining life and a miniscule average
8 retirement rate since the last depreciation study. Other electric companies
9 in the State have average service lives for the account ranging from 35
10 years to 55 years, averaging 45 years. For this account example, I would
11 recommend a five-year increase in the average service life to 35 years.
12 Such an increase is a gradual and more moderate move closer to the
13 average, albeit at the low end of the range of other companies rather than
14 a larger more aggressive move to the average. If, at the next depreciation
15 study, this situation continues, a further increase may be appropriate.

16

17 Q. How was the average age of the surviving investment for each account
18 determined?

19 A. The calculation of the average age of the surviving investments as of
20 January 1, 2020 is shown in the workbook on Exhibit PSL-1, Schs. K, L,
21 and M.

22

23 Sch. M shows computation of the average age as of January 1, 2019 for
24 each account except motor vehicles. The source for the age and cost
25 basis of each vintage is FPUC's Continuing Property Record System.

1 Sch. K identifies each motor vehicle in service as of December 31, 2018,
2 the placement year, the original cost, and the age of the vehicle to which
3 the average age is calculated.

4
5 The age of each vehicle on Sch. K and each vintage of Sch. M is
6 determined by subtracting the placement vintage from the as-of-date
7 minus a half year. The as-of-date for these schedules is 2019. The
8 reduction by a half year is called the half-year convention and is based on
9 the assumption that the additions were made throughout the year so that,
10 on average, they came into service about mid-year.⁴ For example, the
11 age of investments surviving from 2014 would have an age of 4.5 years as
12 of January 1, 2018.

13
14 The average age for each account is the direct weighting of the vintage
15 age with the original vintage cost. The average age as of January 1, 2019
16 is then used with the 2019 estimated additions and retirements to arrive at
17 the January 1, 2020 average age shown on Sch. L.

18
19 Q. What is a survivor curve?

20 A. A survivor or mortality curve is a graphical picture of the amount of
21 property surviving at each age through the life of the property group. The
22 graph plots the percent surviving on the y-axis and the age on the x-axis.

23 The survivor curve depicts the expected retirement pattern of plant in an

⁴ The half-year convention is a common accounting convention adopted to obtain consistent statistics. Frank K. Wolf and W. Chester Fitch, *Depreciation Systems*, Iowa State University Press, 1992, p. 22.

1 account over time. Iowa Curves are types of survivor curves developed to
2 describe the life characteristics of utility property. They are the descriptive
3 and accepted representation of retirements of utility property and consist
4 of 34 retirement distributions. Survivor curves were not generated by
5 statistical analysis for any account in the Study. Rather, the Iowa Curve
6 underlying the currently prescribed average remaining life was reviewed to
7 determine if it is still appropriate based on the average age and average
8 retirement rate.

9
10 In this Study, the "Proposed" curve shapes shown in the workbook on
11 Exhibit PSL-1, Sch. 1, are primarily based on those underlying the current
12 FPSC approved average remaining lives and have basically remained
13 unchanged since 2006. The curve shape for each account was reviewed
14 and any modifications proposed are based on actual retirement
15 experience since the previous depreciation study and the current average
16 age. If the proportion surviving at the current age implies more or less
17 retirements than those experienced since the last review, a change in
18 curve shape is not necessarily proposed if the curve is considered
19 indicative of future expectations. Instead, the situation is usually
20 monitored and if a pattern continues into the next depreciation study, it
21 may warrant investigation and new analysis. The majority of FPUC's
22 accounts are status quo; the Company has no planned near-term
23 retirements that could affect the curve shape or life expectancy.

24

25 Q. How is a survivor curve used in this Study?

1 A. The average service life, Iowa Curve, and average age are used to
2 develop the average remaining life of the account.

3

4 **IV. DETERMINATION OF THE DEPRECIATION RATES**

5

6 Q. How were your recommended depreciation rates determined?

7 A. The depreciation rates are calculated using the remaining life technique in
8 Rule 25-6.0436(1)(e), Florida Administrative Code.

9

10 Remaining Life Rate = $\frac{100\% - \text{Reserve}\% - \text{Average Future Net Salvage}\%}{\text{Average Remaining Life (in Years)}}$

12

13 The numerator of the formula represents the amount remaining to be
14 recovered (plant investment less reserve less any net salvage) and the
15 denominator represents the current estimate of the number of years left in
16 which to recover (average remaining life).

17

18 Q. What portion of the formula used to derive depreciation rates is supported
19 by the Depreciation Rate Study?

20 A. I describe in more depth below how the Study determines each
21 component of the formula, as well as the Study results for each
22 component, but the formula components supported by the Study are:

23

24 Reserve: The depreciation reserve was provided by FPUC. The
25 estimated plant balances and the reserve balances are as of December

1 31, 2019. The reserve percent is derived by the reserve balance divided
2 by the plant balance for each account.

3 Net Salvage: The Study supports the overall net salvage percent for each
4 account excluding the effects of Hurricane Michael. Net salvage is the
5 realized gross salvage less the costs to remove the retired asset. The
6 percentages are calculated by dividing the gross salvage, as supported by
7 the Study, by the original cost of the retired asset.

8 Remaining Life: The Study supports the remaining life calculation by
9 determining the appropriate average service life, curve shape, and
10 average age for each account.

11 Resulting Depreciation Rates and Expenses: The Study calculates the
12 depreciation rates; the annual expenses are calculated by multiplying the
13 depreciation rate times the plant balances as of December 31, 2019.

14

15 A. THEORETICAL RESERVE

16

17 Q. What purpose does the theoretical reserve serve in a depreciation study?

18 A. The theoretical reserve is a calculated reserve representing the
19 theoretically correct reserve level if current life and salvage expectations
20 had always been in effect. Rule 25-6.0436(5)(d) requires a depreciation
21 study to include a comparison of the book reserve to the theoretical
22 reserve based on proposed rates and components for each account. This
23 comparison is shown in the workbook on Exhibit PSL-1, Sch. 4 and serves
24 to quantify any reserve imbalances.

25

1 Q. How does the Study determine the theoretical reserve?

2 A. The formula is:

3

4
$$\text{Theoretical Reserve} = \text{Book Investment} - \text{Future Accruals} - \text{Future Net Salvage}$$

5

6 Future accruals are determined from the estimated remaining life, average
7 service life, and the estimated net salvage. The difference between the
8 theoretically correct reserve and the book reserve is an imbalance, either
9 a deficit or a surplus.

10

11 Q. Is it desirable for the depreciation reserve to conform to the theoretical
12 reserve?

13 A. Yes. The remaining life rate design is self-correcting. By this I mean that
14 the relative adequacy of the reserve causes this remaining life formula to
15 self-adjust for over-or under-recovery, as well as for changes in projected
16 life or salvage parameters. A reserve deficit will result in a higher
17 remaining life depreciation rate because there is more that needs to be
18 recovered over the remaining life. Conversely, a reserve surplus will
19 cause the remaining life depreciation rate to be less because there is less
20 in the future that needs to be recovered. Major imbalances however may
21 require correction through reserve allocations or amortization.

22

23 Q. What were the results of the comparison of the book reserve with the
24 calculated theoretical reserve?

1 A. My analysis of the book reserve and the calculated theoretical reserve,
2 based on my recommended depreciation components, indicates reserve
3 imbalances in several accounts. These imbalances have generally been
4 brought about by such things as changes in life and salvage projections,
5 account activity not matching that provided in the depreciation rate design,
6 and accounting changes.

7
8 Q. What are your recommendations for the reserve imbalances you have
9 identified?

10 A, I recommend correcting the reserve imbalances existing in the
11 transmission function through reserve allocations and correcting the
12 significant surplus associated with motor vehicles in general plant through
13 amortization. These recommendations are shown in the workbook on
14 Exhibit PSL-1, Sch. 5.

15
16 Reserve allocations between accounts are typically made within the same
17 function (transmission, distribution, or general plant) to avoid any cross-
18 subsidization issues. In the transmission function, I recommend reserve
19 allocations of the surpluses in Account 352, Structures and Improvements;
20 Account 354, Towers and Fixtures; and Account 355.1 to help correct the
21 reserve deficiency existing in Account 355, Poles and Fixtures.

22
23 For the general plant function, there is a significant reserve surplus
24 existing in three of the motor vehicle accounts, due in part to these
25 vehicles experiencing longer lives and realizing more salvage than

1 provided in the depreciation rates. I recommend that the net surplus
2 existing in these accounts be amortized over four years, the time period
3 between depreciation studies.

4

5 I did not address the reserve imbalances in distribution plant because
6 many of these accounts are associated with FPUC's proposed
7 Depreciation Regulatory Asset.

8

9 B. NET SALVAGE

10

11 Q. What is net salvage as determined for the FPUC's plant assets?

12 A. Net salvage is the difference between realized salvage (gross salvage)
13 and the cost to remove and dispose of the given asset. If the cost of
14 removal is greater than the gross salvage realized, net salvage is
15 negative. Conversely, if gross salvage is greater than the cost to remove
16 the asset, net salvage is positive.

17

18 For most of the transmission and distribution accounts, net salvage is
19 negative in that it costs more to remove the retired plant than the
20 Company receives from selling the retired items. Salvage and cost of
21 removal percentages are calculated by dividing the gross salvage or cost
22 of removal by the original installed cost of the assets retired.

23

24 Q. How did you determine the net salvage percentages for each asset group
25 in Transmission, Distribution, and General plant?

1 A. I first looked at the net salvage booked in each year since the last
2 depreciation study without the effects of Hurricane Michael since those
3 associated costs are being requested for recovery through a regulatory
4 asset. The average net salvage for the four years since the last
5 depreciation study is calculated with the intent to remove timing
6 differences between retirement and salvage and cost of removal. To the
7 extent that retirements have been insignificant, reliance on Florida industry
8 averages and judgment were necessary.

9

10 Q. Please describe the changes in the net salvage percentages for the
11 various accounts.

12 A. Recommended net salvage values decreased for three accounts,
13 becoming more negative, while the remaining accounts are unchanged.
14 Also, for accounts with miniscule retirements, historical activity is of little
15 value. In such cases, as with changes in life estimates, I used the concept
16 of moderation and gradualism in the net salvage recommendations and
17 relied on net salvage values currently prescribed for other electric
18 companies in Florida.

- 19 • Transmission Account 355, Poles & Fixtures, decreased from negative 40
20 percent to negative 50 percent.
- 21 • Distribution Account 364, Poles, Towers, and Fixtures decreased from
22 negative 45 percent to negative 50 percent.
- 23 • Distribution Account 370, Services, decreased from negative 35 percent to
24 negative 40 percent.

- 1 • Distribution Account 371, Installation on Customers' Premises, decreased
2 from 10 percent to 5 percent.

3

4 Explanations for these changes are addressed in Exhibit PSL-1, pp 2-14.

5

6 C. REMAINING LIFE ANALYSIS

7

8 Q. How were the recommended average remaining lives determined for each
9 account?

10 A. Remaining life expectancies for each account were determined using the
11 same approach used by the FPSC for FPUC over the past 20+ years.
12 The recommended average service life (projection life) and January 1,
13 2020 calculated average age for each account were used with selected
14 Iowa curve life table to determine the average remaining life. The Life
15 Tables I used in the remaining life expectancy determinations were
16 obtained from GTE-INC.⁵ These are standard Iowa Curve life tables that
17 can also be replicated from other sources.⁶

18 For example, an account with a life of 30 years following an S3 retirement
19 dispersion (survivor or mortality curve) would, at age 9.5 years, have an
20 average remaining life of 20.52 years, rounded to 21 years. The life table
21 used is attached as Exhibit PSL-2. For accounts where the average age

⁵ The life tables obtained from GTE-INC are comprised of two volumes, each consisting of 646 pages, too voluminous to copy and attach to this testimony.

⁶ Frank K. Wolf and W. Chester Fitch, *Depreciation Systems*, Iowa State University Press, 1992, p. 40 and Appendix 1, pp. 305-338; Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements*, 1935 as revised 1967, Iowa State University Engineering Publications and Communications Services, pp. 102-106; Robley Winfrey, *Bulletin 155: Depreciation of Group Properties*, 1942, Iowa State University Engineering Publications and Communications Services, pp. 124-127.

1 is not found in the life table, the remaining life is determined by
 2 extrapolation. For example, using the same service life and curve shape
 3 as above, at age 9.7 years, the average remaining life is 20.3 years,
 4 rounded to 20 years.

5

Projection Life 30	
Age	Remaining Life
9.5	20.52
9.7	X
10.5	19.54

6

$$(9.7-9.5)/(10.5-9.5) = (X-20.52)/(19.54-20.52)$$

7

$$.2/1 = (X-20.52)/-0.982$$

8

$$X-20.52 = -0.1964$$

9

$$X = 20.52 - 0.1964$$

10

$$X = 20.324 \text{ rounded to 20 years}$$

11

12 Q. How did you determine the average service lives?

13 A. First, I compiled data from FPUC's Annual Status Reports since the last
 14 depreciation study, as well as its General Ledger, Fixed Asset System,
 15 and 5-Year Plan. I then reviewed and compared this data for accuracy
 16 and followed-up on all discrepancies with Company personnel having
 17 knowledge of the property being studied and/or Company practices.

18

1 I reviewed each account's average retirement rate over the period since
2 the last depreciation study and curve shape underlying the currently
3 prescribed average remaining life. This data, along with the January 1,
4 2020 calculated average age of the account's surviving investments,
5 indicated the need for little to no modification to the expected curve shape
6 underlying the currently approved average remaining life. Retirement
7 activity averaging less than one percent since the Company's 2015
8 Depreciation Study provides insufficient data to perform any meaningful
9 statistical analyses for life characteristics, therefore it was necessary to
10 rely on life characteristics for similar plant of other Florida electric
11 companies to make a complete analysis. The use of Florida industry
12 averages has been a common practice of the FPSC for many years. The
13 current average service life underlying the approved average remaining
14 life for each account was compared to the range of average lives used by
15 Florida companies. The assumption is that the same type of plant, located
16 in the same environment is likely to follow similar life patterns unless
17 otherwise warranted by specific company planning. Average retirement
18 rates since the last depreciation study were calculated for each account
19 and compared to those implied retirements at the January 1, 2020
20 average age of the underlying current curve shapes to determine if any
21 modifications are warranted. In accounts where an increase in average
22 service life is recommended, the concept of gradualism and moderation
23 were incorporated.

24

1 Q. Please describe some of the changes in the average service lives for the
2 various Transmission, Distribution, and General Plant accounts.

3 A. For the Transmission, Distribution, and General plant accounts, there are
4 13 accounts with increasing average service lives and 13 accounts where
5 there is no change. Of the 13 accounts with increased average service
6 lives, six are transmission, four are distribution, and three are general
7 plant.

8
9 Increased average service lives are generally recommended in accounts
10 where there have been scant retirements and the recommendations
11 generally represent a move closer in the range of other Florida
12 companies. Nine accounts have increased average service lives of five
13 years; one increased three years; one increased four years; and two
14 increased two years.

15
16 **V. CHANGE IN DEPRECIATION EXPENSE AS A RESULT**
17 **OF THE PROPOSED DEPRECIATION RATES**

18
19 Q. What is the purpose of this section of your direct testimony?

20 A. This section of my direct testimony discusses the change in depreciation
21 expenses resulting from the proposed depreciation rates and components.
22 I specifically detail the major changes in depreciation expense.

23
24 Q. Please summarize the depreciation Study results with respect to changes
25 in depreciation expense?

1 A. The depreciation rates based on the recommended life, salvage, and
2 reserve levels, reflect a decrease in annual depreciation expenses of
3 about \$380,000, including amortization of the motor vehicle perceived
4 reserve surplus. These expenses are based on January 1, 2020
5 estimated investments.

6

7 As shown in the workbook on Exhibit PSL-1, Sch. 3, the major changes in
8 expenses are found in the distribution and general plant accounts, and in
9 the amortization of the motor vehicle accounts reserve surplus. About
10 74% of the total decrease in expenses is distribution plant, specifically four
11 accounts: Account 364, Poles, Towers, and Fixtures; Account 365,
12 Overhead Conductors & Devices; Account 369, Services; and Account
13 371, Installation on Customers' Premises. Account 364 has more
14 negative net salvage; Account 365 has an increase in life; Account 369
15 has a slight increase in life and more negative net salvage; Account 371
16 has an increase in life and a decrease in net salvage. Changes in
17 parameters affect the reserve position, which is evident in these accounts.

18

19 The general plant account reduction in expenses is due to the increases in
20 life for the motor vehicle accounts and also for the amortization of the
21 associated reserve surplus.

22

23 Q. Does this conclude your direct testimony?

24 A. Yes, it does.

25

26

FLORIDA PUBLIC UTILITIES COMPANY (ELECTRIC DIVISIONS)

NARRATIVE OF SERVICE ENVIRONMENT AND FACTORS LEADING
TO PROPOSED DEPRECIATION RATES AND EXPLANATION FOR
CATEGORIES OF DEPRECIABLE PLANT

BACKGROUND

Florida Public Utilities (“FPUC” or “Company”) provides electric service in two distinct service areas. The Company’s Northeast Division is headquartered in Fernandina Beach, Florida and serves approximately 16,645 customers located on Amelia Island. The Northwest Division of the Company is located in Marianna, Florida and, prior to Hurricane Michael, served about 15,355 customers located in the surrounding rural counties of Jackson, Calhoun, and Liberty.

On October 10, 2018, Hurricane Michael made landfall approximately 70 miles south of FPUC’s Northwest Division causing major structural damage to the facilities serving the Northwest Division. In fact, the damage sustained across the Division necessitated repairs to nearly 100% of the system, including a complete rebuild of approximately 10% to 12% of the Company’s system.

FPUC last filed a depreciation study on July 1, 2015 in Docket No. 150162-EI. Revised depreciation rates, amortization schedules, and reserve allocations were approved by Order No. PSC-15-05175-PAA-EI, issued December 21, 2015 and effective January 1, 2015. Pursuant to Rule 25-6.0426(4)(a), Florida Administrative Code (F.A.C.)(depreciation rule), the next depreciation study was due to be filed with the Commission on or before July 1, 2019. By Order No. PSC-2019-0322-PAA-EI, issued August 7, 2019, FPUC was granted a temporary waiver of the depreciation rule to submit its depreciation study on or before September 3, 2019. The waiver was granted due to the Company’s constrained resources caused by impacts of Hurricane Michael to its Northwest Division.

Consistent with the aforementioned Order and depreciation rule FPUC hereby submits its required quadrennial depreciation study. Plant and reserve activity since the last depreciation study indicate a need to revise depreciation rates effective January 1, 2020. This is the date the Company requests for implementing revised depreciation rates. Accordingly, all data and calculations provided in the study support a January 1, 2020 date.

Damages from Hurricane Michael resulted in the retirement of some of FPUC’s Distribution plant, specifically poles, overhead conductors, line transformers, services, meters, street lighting, and installations on customer’s premises. Extraordinary and significant costs were incurred to remove damaged equipment and install new replacing equipment. The associated net unrecovered costs comprised of removal costs and the negative component in the reserve from the hurricane retirements amounts to \$7,888,580. In Docket No. 20190155-EI and Docket No. 20190156-EI FPUC is requesting to establish a regulatory asset for the recovery of these costs

over a period of 30 years.¹ Accordingly, these costs have not been included in the determination of future lives and removal costs as they do not reflect future expectations. They are extraordinary events not expected to be the norm.

In sum, the Company proposed depreciation rates with reserve allocations reflect a decrease in depreciation expense of about \$383,434, including amortization of the motor vehicle perceived surplus. These expenses are based on January 1, 2020 estimated investments and do not include the amortizable general plant accounts.

The depreciation study includes the following supporting schedules:

- Schedule 1: Data Entry Sheet
- Schedule 2: Comparison of Current and Proposed Depreciation Components
- Schedule 3: Comparison of Expenses
- Schedule 4: Comparison of Book Reserve and Theoretical Reserve
- Schedule 5: Proposed Reserve Allocations
- Schedules A-E: Aged Retirements
- Schedule F: Plant in Service and Reserve Summaries (2015-2019)
- Schedule G & H: 2019 Additions and Retirements Projections
- Schedule I: Net Salvage
- Schedule J: 2019 Projected Monthly Depreciation Expenses
- Schedule K: 2018 and 2019 Aged Vehicle Listing
- Schedule L: December 31, 2019 Average Age Calculations
- Schedule M: December 31, 2018 Average Age

The Company proposes a January 1, 2020 implementation date for revised depreciation rates. All data and calculations provided in the study support this date. Projected plant and reserve activity for 2019 are provided through December 31, 2019. This data was used in bringing the average age for each account to December 31, 2019.

The 2019 projections are based on actual plant investments and reserves through December 31, 2018 plus January-June 2019 actual amounts plus July-December projections² (Schedule F, pages 1-10); aged retirements for each plant account for 2015-2019 (Schedules A-E³); net salvage analysis for each plant account for 2015-2019 (Schedule I⁴); calculated average ages as

¹ Included in the net unrecovered costs is the negative component in the reserve associated with hurricane retirements not being fully recovered. The reserve associated with the retiring plant was determined by assuming the reserve percent applicable to the given account.

² July – December 2019 projected additions and retirements equal ½ the 2015-2018 average actual additions and retirements for each account.

³ Schedule A aged retirements are based on actuals for January - June plus ½ of the 2015-2018 average actual aged retirements, Schedules B-E.

⁴ Schedule I excludes the impacts of Hurricane Michael. To include the impacts, the amounts are shown on Schedule F 2018 and Schedule F 2019. Retirements and net salvage projected for 2019 for each account on Schedule I are based on January - June actual amounts plus July - December projections based on 1/2 of the 2015-2018 average.

of December 31, 2019 (Schedule L⁵); and an aged vehicle listing (Schedule K). Additions, retirements, and monthly depreciation expenses projected for 2019 are shown on Schedules G, H, and J. Hurricane Michael retirements are detailed on Schedule F 2018 Notes and Schedule F 2019 Notes.

FPUC continues to use its continuing property record system to develop the average ages for each account (Schedules L and M). The Company proposed average remaining lives reflects rounding lives greater than 20 years to the nearest year and rounding lives less than 20 years to the nearest tenth of a year.

UNCHANGED ACCOUNTS

Under the transmission function, FPUC's average remaining life proposal for Account 355.1, Poles and Fixtures-Concrete simply reflects the passage of time since the last depreciation study. FPUC believes that the underlying average service life of the currently prescribed average remaining life and currently prescribed net salvage parameter remain reasonable and within the range of other Florida electric companies.

For the distribution function, proposed remaining lives for Account 360.1, Land Rights; Account 361, Structures and Improvements; Account 366, Underground Conduit; Account 367, Underground Conductors & Devices; Account 368, Line Transformers; Account 370, Meters; and Account 373, Street Lighting & Signal Systems reflect updated average ages with activity since 2015. Underlying average service lives and projected retirement patterns, as well as currently approved net salvage parameters remain in line with life and salvage expectancies of the related plant.

FPUC's proposed average remaining lives for the general plant function Account 390, Structures & Improvements; Account 392.4, Transportation – Trailers; and Account 396, Power Operated Equipment reflect updated average ages since the 2015 depreciation study. The Company believes currently approved factors remain reasonable and no changes are warranted.

NOTABLE ITEMS

The Company provides the following narrative explanation for each category of depreciable plant:

TRANSMISSION

Account 350.1, Land Rights

This account contains investment in easements used for transmission. In the last study, more than 69% of the account's investment was over 40 years old with the remaining investment being over 50 years old. Additionally, there were no plans to retire any of this plant. In 2017 however, FPUC sold a 138KV transmission line inclusive of the easement to FPL. The retirement of the

⁵ 2018 average ages for each account, Schedule M, brought forward to 1/1/20, Schedule L.

associated easement, realized gross salvage, and removal costs were booked in 2017 while some additional residual cost of removal associated with attorney fees was not recorded until 2018. As a result, the account has no investment and no reserve as of January 1, 2020.

In the event other easement investment is added, FPUC proposes a 75-year average service life, zero net salvage, and 1.3% whole life depreciation rate until the next depreciation study.

Account 352, Structures and Improvements

This account includes costs associated with buildings including such things as site preparation, air conditioning units, ventilating systems, sprinkler systems, water supply systems, fences, and landscaping.⁶ The investment in this account at January 1, 2015 was \$197,760. Additions of \$1,618,147 were made in 2017 and \$103,589 in 2018 associated with a new transmission interconnection with FPL. No retirements were experienced during the 2015-2019 period. The forecasted average age of this account as of January 1, 2020 is 3.2 years.

The lack of retirements makes reliance on projections of other Florida companies necessary for the determination of life and salvage factors. FPUC proposes a slight increase in average service life from 55 years to 60 years as a move closer to the norm in Florida.⁷ FPUC proposes no change to the existing S5 curve shape or prescribed zero net salvage. The resulting average remaining life is 57 years.

Account 353, Station Equipment

This account includes the cost of items such as transformers, capacitor banks, circuit breakers, switchgear, station controls and station wiring for transmission plant.⁸ The investment has grown over 100% since the beginning of 2015, with most of the growth associated with the 2017 new transmission interconnection with FPL. There have been no retirements making reliance on life and salvage projections of other electric companies in the State necessary.

The account average age as of January 1, 2020 is 10.2 years. FPUC proposes a modest increase in average service life from 40 years to 45 years and a change in mortality dispersion from S2 to S3. These changes recognize the lack of retirements and are in the range of reasonableness of other companies in the State.⁹ The resulting average remaining life is 35 years.

FPUC's existing net salvage factor for this account is 5%. Other electric companies in the State estimate net salvage for station equipment in the range from zero to (10%).¹⁰ Recognizing the

⁶ Rule 25-6.0142, Florida Administrative Code, Retirement Unit Rule for Electric Companies and "List of Retirement Units (Electric Plant) as of January 1, 2003" incorporated by reference. (List of Retirement Units)

⁷ The average service lives of electric companies in Florida range from 55 years to 75 years. Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

⁸ See List of Retirement Units.

⁹ The average service lives of other Florida companies range from 40 years to 53 years, averaging 46 years. Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

¹⁰ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

lack of retirements, FPUC proposes a decrease in net salvage to zero as a move closer to the projections of other Florida companies.

Account 354, Towers and Fixtures

This account includes towers and appurtenances used for supporting overhead transmission conductors.¹¹ Towers are generally retired when the transmission line is rerouted or replaced with conductors upgraded for heavier duty, or due to foundation decay. The account has not experienced any retirements since the last depreciation study and only has one addition budgeted for 2019 for reinforcements and reliability projects. This activity makes reliance on other electric company projections for life and salvage necessary.

Nearly all of the investment was placed in 1974. The current average age is 41 years. The Company proposes a slight increase in average service life from 55 years to 60 years in recognition of the lack of activity and average service lives of other companies in the State.¹² Maintaining an S6 curve shape results in an average remaining life of 19 years.

Given the lack of retirement activity, FPUC proposes no change in the currently approved (15)% net salvage at this time.¹³

Account 355, Poles and Fixtures; Account 355.1, Concrete Poles

These accounts include the installed cost of transmission poles and associated appurtenances such as crossarms, braces, and guys used for supporting overhead transmission conductors.¹⁴ Retirements of transmission poles typically occur due to damage, deterioration, loading, capacity and relocations. When a wood pole is retired due to construction requirements or concerns with the integrity of the pole, it is replaced with a concrete pole. There are no plans at this time for retiring all wood poles and wood poles continue to be added to the system. The investment in concrete poles has experienced 51% growth since 2015, with about 80% occurring in 2016.

The underlying average service lives of the currently prescribed average remaining lives for Account 355 and Account 355.1 are 40 years and 45 years, respectively. FPUC believes that a composite average service life for these two accounts of 43 years continues to be within the realm of reasonableness of other companies in the State and therefore no change is proposed.¹⁵ The resulting average remaining lives are 17.8 years and 39 years, respectively.

Removal costs have increased due to permitting costs, work requirements environmental regulations, safety requirements, traffic control, and labor and contractor costs. Disposal requirements have also increased for wood poles. In 2017, retirements and salvage were due to

¹¹ See List of Retirement Units.

¹² The average service lives of other Florida companies range from 50 years to 70 years, averaging 60 years.

Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

¹³ The prescribed net salvage factors of other Florida companies range from (15)% to (25)%. Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

¹⁴ See List of Retirement Units.

¹⁵ The average service lives of other Florida companies range from 38 years to 55 years for the combined accounts. Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

the sale of a transmission line to FPL. Additional removal costs related to the sale were recorded in 2018. The majority of the cost of removal was for wood poles to relocate marsh transmission lines due to low accessibility and low reliability. In recognition of these increased costs, FPUC proposes a (50)% net salvage for wood poles and (30)% for concrete poles.

Account 356, Overhead Conductors and Devices

This account includes the installed costs of overhead conductors including connectors, insulators, and lightning arrestors.¹⁶ The investment has experienced nearly 40% growth since 2015 with most occurring in 2016, 2017, and 2019. During the 2015-2019 period, 2015, 2017, and 2019 experienced retirements due to the new FPL transmission interconnection project, the Eight Flag electric Substation Construction project, replacing arrestors and insulators on the 69kV transmission system, and replacing overhead conductors and devices associated with replaced wooden transmission poles. The largest retirement rate was experienced in 2017 due to the 138KV transmission line sale to FPL. Retirements in 2015 and 2019 were associated with conductors, arrestors, and insulators replacements. Prior to 2015, the retirement rate averaged less than 1%.

Other companies in the State have average service lives ranging from 50 years to 65 years, averaging 55 years.¹⁷ FPUC proposes a modest 5-year increase in average service life to 55 years. An S2 curve and a 9.2-year average age results in an average remaining life of 46 years.

Net salvage has averaged (45)% during the 2015-2019 period, all occurring with the 2017 retirements. The cost of removal recorded in 2018 without any commensurate retirement reflects a timing difference relating to the 2017 retirements. The 2017 realized gross salvage was associated with the retirement of the 138Kv transmission line sale with FPL. FPUC believes reliance on one year, the 2017 activity, should not be considered indicative of future expectations. Retirements prior to 2015 were generally minimal. Therefore, FPUC proposes to maintain the currently prescribed net salvage factor of (20)% until the next depreciation study.

Account 359, Roads and Trails

This account includes the cost of roads, trails, and bridges, including such things as clearing, grading, culverts, and foundations used for transmission facilities.¹⁸ No additions or retirements occurred during the 2015-2019 period and there are no plans for near-term retirement. The surviving investment is from the 1962 vintage. Recognizing that the current average age is 57.5 years and that there are no near-term retirement plans, FPUC proposes a modest increase in the average service life from 65 years to 70 years.¹⁹ Using a SQ curve results in an average remaining life of 12.5 years.

FPUC proposes no change to the currently proposed zero net salvage factor.

¹⁶ See List of Retirement Units.

¹⁷ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

¹⁸ See List of Retirement Units.

¹⁹ Average Service Lives for other Florida companies range from 55 years to 90 years. Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

DISTRIBUTION

Account 360.1, Land Rights

This account contains the cost of easements. Nearly 50% of the account's investment is surviving from 1978. There has been no activity in the 2015-2019 period. FPUC proposes maintaining the 60-year average service life underlying the currently prescribed average remaining life. The resulting average remaining life of 26 years reflects using an SQ curve that underlies the currently prescribed parameters and an updated average age of 34.5 years. No change to the currently prescribed zero net salvage is proposed.

Account 361, Structures and Improvements

This account includes the installed cost of structures used in connection with distribution operations. Investment has grown over 500% since 2015 with all of the growth occurring in 2016 associated with a new Control Room Building, a fire suppression system, SCADA and related system controls, and control room network equipment. At the same time, there has been no retirement activity since the last depreciation study and there are no plans for any near-term retirements.

The lack of retirement activity makes reliance on industry expectations necessary for life and salvage projections. Other companies in the State have average service lives ranging from 52 years to 75 years, averaging 63 years.²⁰ The 60-year average service life underlying FPUC's currently prescribed average remaining life is within the range of reasonableness and no change is proposed. Additionally, no change in curve shape is proposed. A 60-year average service life, 5.6-year average age, and SQ curve shape results in a proposed average remaining life of 54 years.

While there has been no retirement or net salvage activity over the past four years, FPUC continues to believe that a (5)% net salvage factor is appropriate. It is within the range of reasonableness from other Florida companies with net salvage factors ranging from (15)% to (5)%, averaging (9)%.²¹

Account 362, Station Equipment

This account includes the cost of items such as switching equipment, transformers, circuit breakers, and arrestors used in distribution operations.²² The investment has increased nearly 50% since 2015, with the majority of the increase occurring in 2016 relating to the CHIP Mill substation relocation project. FPUC eliminated an existing substation serving the Coastal Chip Mill plant and relocated it to the new Gum Street Substation located adjacent to the Eight Flags CHP facility. A separate transformer bay was constructed to isolate the Chip Mill components from the other substation equipment built at the site. An adjustment of investment out of the

²⁰ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

²¹ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

²² See List of Retirement Units.

account in the amount of \$180,122 occurred in 2017 to reclassify prior year's removal costs booked erroneously to plant. There has been no retirement activity.

The average service life underlying the currently prescribed average remaining life is 45 years. The lack of retirement activity makes reliance on other Florida companies necessary for determining life and salvage factors. Average service life projections of other companies range from 38 years to 60 years, averaging 49 years.²³ FPUC proposes a modest five-year increase in the current underlying average service life bringing the life parameter of 50 years more in line with industry expectations. An updated average age of 11.9 years used with an S3 retirement curve results in an average remaining life of 38 years.

The currently prescribed net salvage factor is (10)% and is in line with the prescribed net salvage factors of other Florida companies ranging from (5)% to (10)%, averaging (9)%.²⁴ FPUC proposes no change to the (10)% net salvage factor at this time.

Account 364, Poles, Towers, and Fixtures

This account includes the cost of installed poles, towers, and associated fixtures used for supporting overhead distribution conductors and services.²⁵ The account has experienced growth of nearly 15% during the 2015-2018 period and about an 82% growth during 2018-2019. The growth in 2019 was due largely to new equipment installed to replace the poles retired as a result of Hurricane Michael. Hurricane Michael retirements comprised about 84% of the total Account 364 retirements in 2018 and 2019. Even so, the retirement rate, including or excluding Hurricane Michael retirements, averaged less than 1%. However, with a retirement rate less than 1%, reliance on this data for determination of life or salvage is meaningless.

The average service life underlying the currently prescribed average remaining life is 38 years. FPUC proposes no change to the average service life as it is within the range of life expectations of other Florida companies.²⁶ The average age as of January 1, 2020 is forecasted as 10.2 years. Using the existing R4 curve shape results in an average remaining life of 28 years.

The currently prescribed net salvage factor for this account is (45)%. During the 2015-2019 period, net salvage, without the impacts of Hurricane Michael, ranged from (194)% to over (500)%. Because these removal costs relate to such a small retirement pattern, FPUC does not believe that they are indicative of future expectations. Other companies in the State have prescribed net salvage factors ranging from (35)% to (60)%, averaging (55)%.²⁷ FPUC proposes

²³ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

²⁴ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

²⁵ See List of Retirement Units.

²⁶ Average service lives for other companies in the State range from 32 years to 56 years, averaging 38 years. Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

²⁷ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

an increase in negative net salvage to (50)% bringing the account more in line with other Florida company projections.

Account 365, Overhead Conductors & Devices

This account includes the installed cost of overhead conductors, insulators, and other devices used for distribution purposes.²⁸ The investment has experienced growth over 55% since 2015 with most occurring in 2019. Understandably, this growth is due to plant replacements due to Hurricane Michael. Retirements, of course, increased in 2018 and 2019, with over 95% due to the hurricane. Even so, the retirement rate during 2015-2019 averaged less than 1%. The average service life underlying the currently prescribed average remaining life is 40 years. The average service life projections of other companies in the State range from 36 years to 57 years, averaging 45 years.²⁹ FPUC proposes a slight increase in average service life to 45 years as a move closer to the industry average. Using the current average age of 15.1 years and an R5 curve shape, results in an average remaining life of 30 years.

FPUC recognizes that negative net salvage has averaged over 100% over the last four years. However, this activity relates to minimal retirements and is not expected to be the norm for the entire account investment. FPUC proposes no change to the currently prescribed net salvage factor of (35)%.

Account 366, Conduit

This account includes the cost of conduit and manholes for distribution cables.³⁰ The retirement rate has averaged less than 1% during the 2015-2019 period. FPU believes this retirement activity makes reliance on industry expectations for life and salvage necessary. The current underlying average service life of 60 years remains within the range of reasonableness.³¹ The proposed average remaining life of 47 years reflects an updated average age of 12.6 years and maintaining the existing R5 curve shape.

The majority of the account's investment will be abandoned in place upon retirement. Manholes and secondary vaults make up the majority of the removal costs and represent a very small portion of the account investment. In fact, this is seen from the 2017 secondary vault retirement in which removal costs were nearly 100%. For this reason and reviewing industry salvage expectations, FPUC proposes to maintain the existing (5)% net salvage factor.

Account 367, Underground Conductors & Devices

This account includes such items as conductors, switches, and connectors.³² The retirement rate has averaged less than 1% over the 2015-2019 period. This data, in addition to a review of

²⁸ See List of Retirement Units.

²⁹ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

³⁰ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

³¹ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

³² See List of Retirement Units.

expectations of other electric companies in Florida, indicates there is no need for a change in the current underlying average service life or curve shape. The proposed average remaining life of 21 years reflects an updated average age of 13.9 years since the last depreciation study, the existing 35-year average service life and R4 mortality curve.

The account has experienced over 100% removal costs during the 2015-2019 period, but these costs are associated with minimal retirements and are not expected from the retirement of the majority of the investment. Most of the investment is located in conduit that involves cutting and pulling the conductors out. In locations where the underground conductors are direct buried, these are abandoned in place upon retirement. The majority of removal costs are related to retiring conductors due to age and multiple failures and to replacing porcelain terminators. The currently prescribed (5)% net salvage recognizes some removal costs expected upon retirement and is in line with other companies in the State.³³ For this reason, no change in the net salvage factor is proposed.

Account 368, Line Transformers

This account includes the cost installed of overhead and underground distribution line transformers, and pole type and underground voltage regulators owned by the utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.³⁴ The investment has experienced a retirement rate less than 1% during the 2015-2019 period, whether or not Hurricane Michael retirements are included. Of the 2018-2019 booked retirements, nearly 80% were due to Hurricane Michael. Additionally, of the 2019 \$3.8 million additions, about \$3.3 million represent new plant installed as a result of Hurricane Michael. This makes reliance on industry averages necessary for the determination of life and salvage parameters.

Transformers are accounted as cradle-to-grave.³⁵ In other words, transformers are capitalized at the time of purchase and not retired until finally junked due to excessive repair costs or otherwise disposed. The cost for refurbishing transformers is charged to the appropriate expense accounts. Some removal costs are expected from the removal of arresters and cut-outs.

The 30-year average service life underlying the currently prescribed average remaining life is in the range of reasonableness of other Florida electric companies³⁶ and FPUC proposes no change. The proposed average remaining life of 13.6 years simply reflects updating the average age and maintaining the current S4 curve shape.

FPUC proposes no change to the currently prescribed negative 20 percent net salvage factor. This factor is in line with industry expectations. FPUC recognizes that negative net salvage has

³³ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

³⁴ Federal Energy Regulatory Commission Uniform System of Accounts for Electric Companies, Part 101, Electric Plant Accounts.

³⁵ See Rule 25-6.0142, F.A.C, 1(d) & 7.

³⁶ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

range from (60)% to over (700)% during the 2015-2019 period but believes this is not indicative of future expectations in light of the scant retirement experience.

Account 369, Services

Approximately 10% of the investment in this account is comprised of 10% underground services with 90% comprising overhead services. Most underground services are in conduit. Direct buried services are abandoned in place; services placed in conduit are physically removed.

Of the \$3.2 million in additions and \$100,107 in retirements in 2019, \$2.9 million and \$82,847, respectively, were associated with Hurricane Michael. The retirement rate has averaged less than 1% during the 2015-2019 period regardless of the effects of Hurricane Michael. This data makes results from statistical analyses meaningless for both life and salvage determinations. Projections of other companies in the State indicate the average service life for overhead services ranging from 34 years to 53 years, averaging 42 years.³⁷ For underground services, other Florida companies have average service lives ranging from 40 years to 45 years, averaging 43 years.³⁸ The 37-year underlying average service life of the currently prescribed average remaining life remains in the range of reasonableness although arguably on the low end. FPUC proposes a modest increase in average service life to 40 years at this time. An average age of 15.4 years and an R5 curve shape results in an average remaining life of 25 years.

Net salvage during the 2015-2019 period, excluding Hurricane Michael effects, ranged from (22)% to (311)%, averaging (55)%.³⁹ Wiring upgrades will often result in high removal costs. Considering the lack of retirement activity, FPUC believes that a slight decrease in the currently prescribe net salvage of (35)% is in order. A negative net salvage to (40)% is proposed as being more in line with other companies in the State.⁴⁰

Account 370, Meters

The accounting treatment for meters is cradle-to-grave. Of the 2018 and 2019 retirements, 58% were attributed to Hurricane Michael. Similarly, 91% of the 2019 additions are associated with replacing that retired plant. About 40% of the account investment is associated with AMR meters; AMI meters are not used at this time. FPUC does not separate AMR meters from other meters in the fixed asset records and does not have any data to recommend a different life or salvage from other meters.

FPUC proposes no change to the 30-year average service life underlying the currently prescribed average remaining life. The proposed average remaining life of 13.0 years reflects an updated

³⁷ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

³⁸ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

³⁹ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

⁴⁰ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

average age since the last depreciation review. FPUC continues to believe that the current approved R5 curve shape is in line with the expected activity of the account.

The Company proposes no change to the currently prescribed (10)% net salvage. This factor is in line with the expected activity of the account and projections of other Florida electric companies.⁴¹

Account 371, Installation on Customers' Premises

The investment in this account is primarily commercial lighting equipment located on a customer's premise. The in-plant cost relates to the cost of the equipment and installation thereof on the customer's side of the meter. Of the retirements projected in 2019, 90% are as a result of Hurricane Michael; projected additions to replace the hurricane retired equipment represent 60% of the account additions. Excluding the effects of Hurricane Michael, the retirement rate for the account averaged less than 1% during the 2016-2019 period making statistical analysis results meaningless for determining life or salvage. Therefore, reliance on industry expectations is necessary.

The average service life underlying the currently prescribed average remaining life is 20 years. Other companies in the State use average service lives ranging from 25 years to 30 years. Given the minimal retirements, FPUC believes a moderate 5-year increase in average service life is warranted. A 25-year average service life, existing S3 curve shape, and 11.6-year current average age results in a proposed average remaining life of 13.6 years.

The currently prescribed net salvage factor is 10%. During the 2015-2019 period, net salvage, excluding the effects of Hurricane Michael, ranged from (5)% to (37)%, averaging (16)%. FPUC does not believe this data is meaningful for net salvage determination in light of the minor retirement experience. Other Florida companies project net salvage for this account in the range of zero to (15)%.⁴² FPUC proposes a decrease in net salvage to 5% thereby bringing this account factor more in line with others in the State.

Account 373, Street Lighting & Signal Systems

This account includes distribution streetlights and assets associated with streetlights such as poles, conductors, conduits, and luminaires.⁴³ The average service life underlying the currently prescribed average remaining life is 22 years. The currently prescribed net salvage is (10)%.

Since the 2015 depreciation study, retirements in this account have been very minor even including the 2019 Hurricane Michael retirements. This makes statistical analysis for life or salvage determinations meaningless and reliance on other electric company projections necessary. Other companies in the State have average service lives ranging from 20 years to 35 years, averaging 25 years, and net salvage values ranging from (5)% to (20)%, averaging

⁴¹ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

⁴² Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

⁴³ See List of Retirement Units.

(12.5)%.⁴⁴ FPUC believes no change in average service life or net salvage⁴⁵ is warranted at this time. A 22-year average service life used with the current average age of 11.5 years and an R3 curve shape results in an average remaining life of 11.4 years.

GENERAL PLANT

Account 390, Structures and Improvements

The Fernandina Beach Admin Office building was retired and sold in 2015 with a realized gross salvage of 70%. The retirement included the office building, generator, heat pump, shutters, and renovations. No additions or retirements were incurred during 2016-2018. The 2019 projected additions and retirements relate to an air conditioner system replacement. FPUC does not believe any change to the 50-year average service life or net salvage is warranted at this time. An R4 curve and 12.7-year average age results in an updated average remaining life of 38 years.

Account 392, Transportation

The Company believes that transportation equipment should reasonably be expected to experience similar life and salvage characteristics between companies unless specific policies dictate otherwise. FPUC's decisions on retirement of vehicles are based on age, mileage, usage, and/or vehicle condition. Mileage thresholds tend to follow 125,000 for take home and 200,000 for non-take home vehicles.

The Company believes that reliance on recent historical experience in estimating life or salvage factors should not be taken in isolation. The currently prescribed net salvage factors for each of the transportation accounts is in the range of estimation made by other companies in the State. FPUC proposes no change to these currently prescribed factors.

Account 392.1, Transportation-Cars

As of the depreciation study date, FPUC has one passenger car with an average age of 6.5 years. There are no near-term plans for retirement of this vehicle and no new passenger cars are projected to be added in in the next 4 years. In light of this, FPUC proposes an increase in average service life to 11 years. No change in the current S2 curve shape or 15% net salvage is proposed resulting in an average remaining life of 5.2 years.

In the event however, any passenger cars are added in the next 4-year period, the Company proposes a 7-year average service life and 15% net salvage, resulting in a 12.1% whole life depreciation rate be used.

Account 392.2, Light Trucks & Vans

⁴⁴ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

⁴⁵ Booked net salvage ranged from (14)% to (112)% during the 2015-2019 period, averaging (49)%. Most removal costs have been due to arresters and cut outs representing minimal retirements. FPUC's current approved (10)% net salvage remains in the range of reasonableness of other companies in the State for this plant.

This account is comprised of 39 light trucks and vans with an average age of 7.0 years. The average age of the light trucks and vans that retired during the 2015-2019 period was 9.2 years. Considering recent retirement experience as well as the current average age, FPUC proposes to increase the underlying average service life to 11 years as being more in line with the retirement activity of the account. An average remaining life of 4.1 years results from using the current average age with the proposed average service life and S3 curve. No change to the currently prescribed 12% net salvage is proposed at this time.

Account 392.3, Heavy Trucks

The average age of the heavy trucks retired during the 2015-2019 period is 20 years. The average age of the current investment is 9.4 years. FPUC proposes a slight increase in average service life to 15 years to recognize the recent retirement experience. An average age of 9.4 years and an S3 curve results in an average remaining life of 6.1 years.

Account 392.4, Trailers

This account has had no additions or retirements during the 2015-2019 period. The average age is 16.4 years. The existing average service life underlying the currently prescribed average remaining life is 25 years. Using an R4 curve with the 16.4-year average age and a 25-year average service life results in an average remaining life in 9.4 years.

The currently prescribed net salvage factor is 5%. This factor is within the range of reasonableness of other Florida electric companies.⁴⁶ FPUC proposes maintaining this factor at this time.

Account 396, Power Operated Equipment

The investment in this account has experience nearly 300% growth since 2015, most occurring in 2016. The major portion of the growth was due to the purchase of a new generator for emergency power. There have been no retirements or net salvage activity. The average age of the account investment is 9.6 years. FPUC proposes no change to the current underlying 25-year average service life, S6 curve, or zero net salvage. The resulting average remaining life is 15.4 years.

Amortizable Accounts

FPUC's amortizable general plant accounts with amortization periods as set forth in the Commission's List of Retirement Units are as follows:

Account No. and Name		Current and Proposed Amortization Period
391	Office Furniture & Equipment	7 Years

⁴⁶ Relevant proceedings are Docket Nos. 20090079-EI, 20110131-EI, 20150162-EI, 20160186-EI, and 20160021-EI.

391.1	Computers & Peripherals	5 Years
391.3	Furniture & Fixtures	7 Years
391.2	Computer Equipment	5 Years
391.4	Software	5 Years
393	Stores Equipment	7 Years
394	Tools/Shop Equipment	7 Years
395	Lab Equipment	7 Years
397	Communications Equipment	5 Years
398	Miscellaneous Equipment	7 Years
399*	Misc. Tangible Assets	5 Years

*The amortization for Miscellaneous Tangible Assets is addressed in a revenue rate proceeding.

No changes to the amortization periods listed above are proposed.

RESERVE ALLOCATIONS

As part of the depreciation study, FPUC performed an analysis of the book reserve and the calculated theoretically correct reserve for each account based on the proposed depreciation rates and components (Schedule 4). As a result, FPUC notes that reserve imbalances exist in several accounts. These imbalances have been generally brought about by such things as changes in life and salvage projections, account activity not matching that provided in the design of the current depreciation rates, and accounting changes.

Schedule 5 details FPUC's proposed allocations of account reserve surpluses to help correct existing reserve deficiencies. The allocations are proposed between accounts within the same function and bring each affected account reserve more in line with its theoretically correct level. In the transmission function, calculated reserve surpluses existing in Account 352, Structures & Improvements, Account 354, Towers and Fixtures, Account 355.1, Poles and Fixtures-Concrete, are allocated to partially correct the reserve deficiency existing in Account 355, Poles and Fixtures.

In the general plant accounts, the transportation accounts 392.1, 392.2, and 392.3 have significant calculated surpluses, totaling \$547,758. These surpluses have been brought about in part to the vehicles experiencing longer lives and realizing higher net salvage amounts than provided in the depreciation rate design. FPUC does not believe that the higher net salvage amounts realized during the 2015-2018 period are indicative of future conditions. The question at hand is how to treat the perceived surpluses in this study. The Company proposes to amortize these surpluses over 4 years, the time period between depreciation studies. This amortization expense will serve to reduce the annual depreciation expense by \$136,940 while bringing each affected account's reserve to its theoretically correct level.

FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISIONS
2019 DEPRECIATION STUDY

SCHEDULE INDEX

<u>Schedule</u>	<u>Description</u>
1	Comparison of Current and Proposed Depreciation Rates
2	Comparison of Current and Proposed Depreciation Components
3	Comparison of Annual Depreciation Expenses
4	Comparison of Accumulated Book Reserve and Theoretical Reserve
5	Proposed Reserve Allocations
A	2019 Projected Aged Retirements
B	2015 Aged Retirements
C	2016 Aged Retirements
D	2017 Aged Retirements
E	2018 Aged Retirements
F	Plant In Service and Reserve Summaries with Notes (2015 through 2019 Projected)
G	2019 Projected Monthly Plant Additions (Actual through June)
H	2019 Projected Monthly Plant Retirements (Actual through June)
I	2015 - 2019 Net Salvage Computation and Percentage
J	2019 Projected Monthly Depreciation Expense (Actual through June)
K	Aged Vehicle Listing (2018 through 2019 Projected)
L	Computation of Projected Asset Age
M	Calculated Asset Aged at December 31, 2018

FLORIDA PUBLIC UTILITIES
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 COMPARISON OF CURRENT AND PROPOSED DEPRECIATION RATES

ACCOUNT			CURRENT					COMPANY PROPOSED				
	1/1/2020 INVESTMENT	1/1/2020 RESERVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	(Sch. L) AGE (YRS.)	CURVE
TRANSMISSION PLANT												
350.1 - Land Rights	\$0	\$0	70.0	26.0	0.0	44.2	SQ	75.0	75.0	0.0	0.0	SQ
352 - Structures and Improvements	\$1,919,496	\$59,504	55.0	50.0	0.0	5.2	S5	60.0	57.0	0.0	3.2	S5
353 - Station Equipment	\$7,581,692	\$1,623,570	40.0	27.0	5.0	13.4	S2	45.0	35.0	0.0	10.2	S3
354 - Towers and Fixtures	\$249,798	\$197,091	55.0	14.5	(15.0)	40.5	S6	60.0	19.0	(15.0)	41.0	S6
355 - Poles and Fixtures	\$1,659,809	\$487,283	40.0	16.9	(40.0)	23.2	R5	40.0	17.8	(50.0)	23.0	R4
355.1 - Poles and Fixtures - Concrete	\$4,014,730	\$678,489	45.0	41.0	(30.0)	4.5	R4	45.0	39.0	(30.0)	5.8	R4
356 - Overhead Conductors and Devices	\$3,674,653	\$563,667	50.0	36.0	(20.0)	14.1	S2	55.0	46.0	(20.0)	9.2	S2
359 - Roads and Trails	\$6,788	\$6,009	65.0	12.5	0.0	52.5	SQ	70.0	12.5	0.0	57.5	SQ
Total Transmission Assets	\$19,106,966	\$3,615,614										
DISTRIBUTION PLANT												
360.1 - Land Rights	\$56,995	\$34,100	60.0	31.0	0.0	29.5	SQ	60.0	26.0	0.0	34.5	SQ
361 - Structures and Improvements	\$1,198,983	\$108,223	60.0	47.0	(5.0)	13.0	SQ	60.0	54.0	(5.0)	5.6	SQ
362 - Station Equipment	\$13,235,887	\$3,869,925	45.0	34.0	(10.0)	11.2	S3	50.0	38.0	(10.0)	11.9	S3
364 - Poles, Towers, and Fixtures	\$25,869,789	\$9,265,961	38.0	24.0	(45.0)	14.4	R4	38.0	28.0	(50.0)	10.2	R4
365 - Overhead Conductors & Devices	\$20,427,593	\$10,443,893	40.0	21.0	(35.0)	19.3	R5	45.0	30.0	(35.0)	15.1	R5
366 - Underground Conduit	\$7,034,164	\$1,359,793	60.0	50.0	(5.0)	10.4	R5	60.0	47.0	(5.0)	12.6	R5
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	35.0	23.0	(5.0)	12.2	R4	35.0	21.0	(5.0)	13.9	R4
368 - Line Transformers	\$22,458,863	\$15,095,313	30.0	12.4	(20.0)	17.7	S4	30.0	13.6	(20.0)	16.5	S4
369 - Services	\$14,341,344	\$8,198,131	37.0	19.9	(35.0)	17.1	R5	40.0	25.0	(40.0)	15.4	R5
370 - Meters	\$5,085,099	\$3,085,554	30.0	11.9	(10.0)	18.2	R5	30.0	13.0	(10.0)	17.0	R5
371 - Installation on Customers' Premises	\$3,263,292	\$1,784,044	20.0	9.6	10.0	10.7	S3	25.0	13.6	5.0	11.6	S3
373 - Street Lighting & Signal Systems	\$2,725,584	\$1,441,996	22.0	7.6	(10.0)	16.6	R3	22.0	11.4	(10.0)	11.5	R3
Total Distribution Assets	\$125,915,937	\$58,642,442										
GENERAL PLANT												
390 - Structures & Improvements	\$4,044,796	\$1,006,938	50.0	41.0	0.0	9.0	R4	50.0	38.0	0.0	12.7	R4
392.1 - Transportation-Cars	\$23,951	\$10,768	7.0	6.0	15.0	1.0	S2	11.0	5.2	15.0	6.5	S2
392.2 - Transportation-Light Trucks & Vans	\$1,041,834	\$575,092	9.0	4.9	12.0	4.1	S4	11.0	4.1	12.0	7.0	S4
392.3 - Transportation - Heavy Trucks	\$3,755,922	\$2,005,662	13.0	6.4	10.0	6.8	S3	15.0	6.1	10.0	9.4	S3
392.4 - Transportation - Trailers	\$144,084	\$94,053	25.0	13.8	5.0	11.4	R4	25.0	9.4	5.0	16.4	R4
396 - Power Operated Equipment	\$898,523	\$335,752	25.0	8.4	0.0	16.6	S6	25.0	15.4	0.0	9.6	S6
Total General Plant Assets	\$9,909,111	\$4,028,265										
GRAND TOTAL	154,932,014	66,286,321										

* Reflects restated reserve after proposed corrective reserve allocations and amortization of transportation reserve surplus.

FLORIDA PUBLIC UTILITIES
2019 CONSOLIDATED ELECTRIC DIVISIONS
COMPARISON OF CURRENT AND PROPOSED DEPRECIATION COMPONENTS

ACCOUNT	CURRENT EFFECTIVE 1/1/2015			COMPANY PROPOSED - Proposed Effective Date 1/1/2020			
	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	1/1/2020 RESERVE (%)	REMAINING LIFE RATE (%)
TRANSMISSION PLANT							
350.1 - Land Rights	26.0	0.0	1.4	75.0	0.0	0.00	1.3
352 - Structures and Improvements	50.0	0.0	1.8	57.0	0.0	3.10	* 1.7
353 - Station Equipment	27.0	5.0	2.6	35.0	0.0	21.41	2.2
354 - Towers and Fixtures	14.5	(15.0)	2.1	19.0	(15.0)	78.90	* 1.9
355 - Poles and Fixtures	16.9	(40.0)	4.1	17.8	(50.0)	29.36	* 6.8
355.1 - Poles and Fixtures - Concrete	41.0	(30.0)	2.9	39.0	(30.0)	16.90	* 2.9
356 - Overhead Conductors and Devices	36.0	(20.0)	2.5	46.0	(20.0)	15.34	2.3
359 - Roads and Trails	12.5	0.0	1.5	12.5	0.0	88.52	0.9
DISTRIBUTION PLANT							
360.1 - Land Rights	31.0	0.0	1.6	26.0	0.0	59.83	1.5
361 - Structures and Improvements	47.0	(5.0)	1.7	54.0	(5.0)	9.03	1.8
362 - Station Equipment	34.0	(10.0)	2.4	38.0	(10.0)	29.24	2.1
364 - Poles, Towers, and Fixtures	24.0	(45.0)	3.9	28.0	(50.0)	35.82	* 4.1
365 - Overhead Conductors & Devices	21.0	(35.0)	3.4	30.0	(35.0)	51.13	* 2.8
366 - Underground Conduit	50.0	(5.0)	1.8	47.0	(5.0)	19.33	1.8
367 - Underground Conductors & Devices	23.0	(5.0)	3.2	21.0	(5.0)	38.71	3.2
368 - Line Transformers	12.4	(20.0)	4.0	13.6	(20.0)	67.21	* 3.9
369 - Services	19.9	(35.0)	3.6	25.0	(40.0)	57.16	* 3.3
370 - Meters	11.9	(10.0)	3.7	13.0	(10.0)	60.68	* 3.8
371 - Installation on Customers' Premises	9.6	10.0	4.5	13.6	5.0	54.67	* 3.0
373 - Street Lighting & Signal Systems	7.6	(10.0)	4.9	11.4	(10.0)	52.91	* 5.0
GENERAL PLANT							
390 - Structures & Improvements	41.0	0.0	2.0	38.0	0.0	24.89	2.0
392.1 - Transportation-Cars	6.0	15.0	11.9	5.2	15.0	44.96	* 7.7
392.2 - Transportation-Light Trucks & Vans	4.9	12.0	7.8	4.1	12.0	55.20	* 8.0
392.3 - Transportation - Heavy Trucks	6.4	10.0	7.0	6.1	10.0	53.40	* 6.0
392.4 - Transportation - Trailers	13.8	5.0	3.7	9.4	5.0	65.28	3.2
396 - Power Operated Equipment	8.4	0.0	4.4	15.4	0.0	37.37	4.1

* Reflects restated reserve after proposed corrective reserve allocations and amortization of transportation reserve surplus.

FLORIDA PUBLIC UTILITIES
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 COMPARISON OF ANNUAL DEPRECIATION EXPENSES

ACCOUNT	1/1/2020 INVESTMENT	1/1/2020 RESERVE	CURRENT		COMPANY PROPOSED		
			RATE	EXPENSES	RATE	EXPENSES	CHANGE EXPENSES
TRANSMISSION PLANT							
350.1 - Land Rights	\$0	\$0	1.4	\$0	1.3	\$0	\$0
352 - Structures and Improvements	\$1,919,496	\$59,504	* 1.8	\$34,551	1.7 *	\$32,631	(\$1,920)
353 - Station Equipment	\$7,581,692	\$1,623,570	2.6	\$197,124	2.2	\$166,797	(\$30,327)
354 - Towers and Fixtures	\$249,798	\$197,091	* 2.1	\$5,246	1.9 *	\$4,746	(\$500)
355 - Poles and Fixtures	\$1,659,809	\$487,283	* 4.1	\$68,052	6.8 *	\$112,867	\$44,815
355.1 - Poles and Fixtures - Concrete	\$4,014,730	\$678,489	* 2.9	\$116,427	2.9 *	\$116,427	\$0
356 - Overhead Conductors and Devices	\$3,674,653	\$563,667	2.5	\$91,866	2.3	\$84,517	(\$7,349)
359 - Roads and Trails	\$6,788	\$6,009	1.5	\$102	0.9	\$61	(\$41)
TOTAL TRANSMISSION PLANT	\$19,106,966	\$3,615,614		\$513,368		\$518,046	\$4,678
DISTRIBUTION PLANT							
360.1 - Land Rights	\$56,995	\$34,100	1.6	\$912	1.5	\$855	(\$57)
361 - Structures and Improvements	\$1,198,983	\$108,223	1.7	\$20,383	1.8	\$21,582	\$1,199
362 - Station Equipment	\$13,235,887	\$3,869,925	2.4	\$317,661	2.1	\$277,954	(\$39,707)
364 - Poles, Towers, and Fixtures	\$25,869,789	\$9,265,961	* 3.9	\$1,008,922	4.1	\$1,060,661	\$51,739
365 - Overhead Conductors & Devices	\$20,427,593	\$10,443,893	* 3.4	\$694,538	2.8	\$571,973	(\$122,565)
366 - Underground Conduit	\$7,034,164	\$1,359,793	1.8	\$126,615	1.8	\$126,615	\$0
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	3.2	\$326,987	3.2	\$326,987	\$0
368 - Line Transformers	\$22,458,863	\$15,095,313	* 4.0	\$898,355	3.9	\$875,896	(\$22,459)
369 - Services	\$14,341,344	\$8,198,131	* 3.6	\$516,288	3.3 *	\$473,264	(\$43,024)
370 - Meters	\$5,085,099	\$3,085,554	* 3.7	\$188,149	3.8	\$193,234	\$5,085
371 - Installation on Customers' Premises	\$3,263,292	\$1,784,044	* 4.5	\$146,848	3.0 *	\$97,899	(\$48,949)
373 - Street Lighting & Signal Systems	\$2,725,584	\$1,441,996	* 4.9	\$133,554	5.0 *	\$136,279	\$2,725
TOTAL DISTRIBUTION PLANT	\$125,915,937	\$58,642,442		\$4,379,212		\$4,163,199	(\$216,013)
GENERAL PLANT							
390 - Structures & Improvements	\$4,044,796	\$1,006,938	2.0	\$80,896	2.0	\$80,896	\$0
392.1 - Transportation-Cars	\$23,951	\$10,768	* 11.9	\$2,850	7.7 *	\$1,844	(\$1,006)
392.2 - Transportation-Light Trucks & Vans	\$1,041,834	\$575,092	* 7.8	\$81,263	8.0 *	\$83,347	\$2,084
392.3 - Transportation - Heavy Trucks	\$3,755,922	\$2,005,662	* 7.0	\$262,915	6.0 *	\$225,355	(\$37,560)
392.4 - Transportation - Vans	\$144,084	\$94,053	3.7	\$5,331	3.2	\$4,611	(\$720)
396 - Power Operated Equipment	\$898,523	\$335,752	4.4	\$39,535	4.1	\$36,839	(\$2,696)
TOTAL GENERAL PROPERTY	\$9,909,111	\$4,028,265		\$472,790		\$432,892	(\$39,898)
TOTAL RATES	\$154,932,014	\$66,286,321		\$5,365,370	4-Yr Amort	(\$128,474)	(\$128,474)
						\$4,985,663	(\$379,707)

* Reflects restated reserve after proposed corrective reserve allocations and amortization of transportation reserve surplus.

FLORIDA PUBLIC UTILITIES
2019 CONSOLIDATED ELECTRIC DIVISIONS
COMPARISON OF ACCUMULATED BOOK RESERVE AND THEORETICAL RESERVE - PROPOSED RATES

ACCOUNT	1/1/2020 INVESTMENT	1/1/2020 RESERVE	THEORETICAL RESERVE (%)	THEORETICAL RESERVE	IMBALANCE	WLR (%)	ARL (YEARS)	NET SALV (%)
TRANSMISSION PLANT								
350.1 - Land Rights	\$0	\$0	2.50	\$0	\$0	1.3	75.0	0.0
352 - Structures and Improvements	\$1,919,496	\$59,504 *	3.10	\$59,504	\$0	1.7	57.0	0.0
353 - Station Equipment	\$7,581,692	\$1,623,570	23.00	\$1,743,789	(\$120,219)	2.2	35.0	0.0
354 - Towers and Fixtures	\$249,798	\$197,091 *	78.90	\$197,091	\$0	1.9	19.0	(15.0)
355 - Poles and Fixtures	\$1,659,809	\$487,283 *	82.36	\$1,367,019	(\$879,736)	3.8	17.8	(50.0)
355.1 - Poles and Fixtures - Concrete	\$4,014,730	\$678,489 *	16.90	\$678,489	\$0	2.9	39.0	(30.0)
356 - Overhead Conductors and Devices	\$3,674,653	\$563,667	18.80	\$690,835	(\$127,168)	2.2	46.0	(20.0)
359 - Roads and Trails	\$6,788	\$6,009	82.50	\$5,600	\$409	1.4	12.5	0.0
Total Transmission Assets	\$19,106,966	\$3,615,614		\$4,742,327	(\$1,126,713)			
DISTRIBUTION PLANT								
360.1 - Land Rights	\$56,995	\$34,100	55.80	\$31,803	\$2,297	1.7	26.0	0.0
361 - Structures and Improvements	\$1,198,983	\$108,223	7.80	\$93,521	\$14,702	1.8	54.0	(5.0)
362 - Station Equipment	\$13,235,887	\$3,869,925	26.40	\$3,494,274	\$375,651	2.2	38.0	(10.0)
364 - Poles, Towers, and Fixtures	\$25,869,789	\$9,265,961 *	40.80	\$10,554,874	(\$1,288,913)	3.9	28.0	(50.0)
365 - Overhead Conductors & Devices	\$20,427,593	\$10,443,893 *	45.00	\$9,192,417	\$1,251,476	3.0	30.0	(35.0)
366 - Underground Conduit	\$7,034,164	\$1,359,793	20.40	\$1,434,969	(\$75,176)	1.8	47.0	(5.0)
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	42.00	\$4,291,705	(\$336,196)	3.0	21.0	(5.0)
368 - Line Transformers	\$22,458,863	\$15,095,313 *	65.60	\$14,733,014	\$362,299	4.0	13.6	(20.0)
369 - Services	\$14,341,344	\$8,198,131 *	52.50	\$7,529,206	\$668,925	3.5	25.0	(40.0)
370 - Meters	\$5,085,099	\$3,085,554 *	61.90	\$3,147,676	(\$62,122)	3.7	13.0	(10.0)
371 - Installation on Customers' Premises	\$3,263,292	\$1,784,044 *	43.32	\$1,413,658	\$370,386	3.8	13.6	5.0
373 - Street Lighting & Signal Systems	\$2,725,584	\$1,441,996 *	53.00	\$1,444,559	(\$2,563)	5.0	11.4	(10.0)
Total Distribution Assets	\$125,915,937	\$58,642,442		\$57,361,676	\$1,280,766			
GENERAL PLANT								
390 - Structures & Improvements	\$4,044,796	\$1,006,938	24.00	\$970,751	\$36,187	2.0	38.0	0.0
392.1 - Transportation-Cars	\$23,951	\$10,768 *	44.96	\$10,768	\$0	7.7	5.2	15.0
392.2 - Transportation-Light Trucks & Vans	\$1,041,834	\$575,092 *	55.20	\$575,092	\$0	8.0	4.1	12.0
392.3 - Transportation - Heavy Trucks	\$3,755,922	\$2,005,662 *	53.40	\$2,005,662	\$0	6.0	6.1	10.0
392.4 - Transportation - Vans	\$144,084	\$94,053	59.28	\$85,413	\$8,640	3.8	9.4	5.0
396 - Power Operated Equipment	\$898,523	\$335,752	38.40	\$345,033	(\$9,281)	4.0	15.4	0.0
Total General Plant Assets	\$9,909,111	\$4,028,265		\$3,992,719	\$35,546			
GRAND TOTAL	\$154,932,014	\$66,286,321		\$66,096,722	\$189,599			

* Reflects restated reserve after proposed corrective reserve allocations and amortization of transportation reserve surplus.

FLORIDA PUBLIC UTILITIES
2019 CONSOLIDATED ELECTRIC DIVISIONS
PROPOSED RESERVE ALLOCATIONS

ACCOUNT	1/1/2020 BOOK RESERVE*	THEORETICAL RESERVE	IMBALANCE	PROPOSED RESERVE ALLOCATIONS	RESTATE RESERVE
352 Structures and Improvements	96,690	59,504	37,186	(37,186)	59,504
354 Towers and Fixtures	214,014	197,091	16,923	(16,923)	197,091
355 Poles and Fixtures	189,827	1,367,019	(1,177,192)	297,456	487,283
355.1 Poles and Fixtures - Concrete	921,836	678,489	243,347	(243,347)	678,489
TOTAL	1,422,367	2,302,103	(879,736)	0	1,422,367

ACCOUNT	1/1/2020 BOOK RESERVE*	THEORETICAL RESERVE	IMBALANCE	4-YR. AMORTIZATION
392.1 Transportation-Cars	33,548	10,768	22,780	(5,695)
392.2 Transportation-Light Trucks & Vans	630,885	575,092	55,793	(13,948)
392.3 Transportation-Heavy Trucks	2,440,985	2,005,662	435,323	(108,831)
TOTAL	3,105,418	2,591,522	513,896	(128,474)

* Sch. F 2019

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	350.1	WT AVG	352	WT AVG	353	WT AVG	354	WT AVG	355	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,767	\$87,466
48.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	\$113,750
44.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$221	\$9,829
43.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$1,985
42.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,295	\$385,734
40.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,250	\$320,625
27.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,287	\$1,072,525
16.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,573	\$21,232
12.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$87,938	
TOTAL WEIGHTED			\$0		\$0		\$0		\$0		\$2,013,146
AVERAGE AGE		0.0		0.0		0.0		0.0		22.9	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	356	WT AVG	359	WT AVG	3601	WT AVG	361	WT AVG	362	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1972	\$1,198	\$56,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1975	\$5,873	\$261,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1986	\$392	\$13,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1992	\$2,988	\$82,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1999	\$910	\$18,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2002	\$97,248	\$1,701,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2003	\$1,143	\$18,853	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2006	\$3,421	\$46,181	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2010	\$6,114	\$58,084	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$119,287		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED			\$2,267,168		\$0		\$0		\$0		\$0
AVERAGE AGE		18.9		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	364	WT AVG	365	WT AVG	366	WT AVG	367	WT AVG	368	WT AVG
79.5	1940	\$51	\$4,089	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$14	\$1,023	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$118	\$8,536	\$91	\$6,633	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$3	\$197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$8	\$518	\$331	\$22,691	\$0	\$0	\$0	\$0	\$5	\$321
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$0	\$0	\$1,536	\$100,637	\$0	\$0	\$0	\$0	\$9	\$603
64.5	1955	\$54	\$3,497	\$0	\$0	\$0	\$0	\$0	\$0	\$148	\$9,571
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74	\$4,693
62.5	1957	\$17	\$1,054	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$2,501
61.5	1958	\$243	\$14,971	\$0	\$0	\$0	\$0	\$0	\$0	\$23	\$1,390
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$398	\$24,079
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$266	\$15,807
58.5	1961	\$16	\$938	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$2,647
57.5	1962	\$0	\$0	\$87	\$5,030	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$111	\$6,278	\$0	\$0	\$0	\$0	\$0	\$0	\$105	\$5,938
55.5	1964	\$81	\$4,510	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$987
54.5	1965	\$60	\$3,269	\$4	\$204	\$0	\$0	\$0	\$0	\$199	\$10,845
53.5	1966	\$21	\$1,123	\$20	\$1,094	\$0	\$0	\$0	\$0	\$199	\$10,670
52.5	1967	\$300	\$15,742	\$10	\$524	\$0	\$0	\$0	\$0	\$85	\$4,457
51.5	1968	\$199	\$10,259	\$234	\$12,026	\$0	\$0	\$0	\$0	\$81	\$4,166
50.5	1969	\$622	\$31,409	\$58	\$2,937	\$0	\$0	\$0	\$0	\$157	\$7,928
49.5	1970	\$631	\$31,246	\$921	\$45,567	\$0	\$0	\$0	\$0	\$234	\$11,591
48.5	1971	\$1,911	\$92,678	\$234	\$11,329	\$0	\$0	\$0	\$0	\$356	\$17,270
47.5	1972	\$941	\$44,702	\$805	\$38,219	\$0	\$0	\$0	\$0	\$368	\$17,461
46.5	1973	\$1,108	\$51,500	\$178	\$8,298	\$0	\$0	\$0	\$0	\$271	\$12,621
45.5	1974	\$1,929	\$87,785	\$158	\$7,198	\$0	\$0	\$0	\$0	\$114	\$5,206
44.5	1975	\$2,983	\$132,752	\$698	\$31,048	\$0	\$0	\$842	\$37,490	\$1,943	\$86,484
43.5	1976	\$1,151	\$50,048	\$1,631	\$70,945	\$0	\$0	\$0	\$0	\$151	\$6,558
42.5	1977	\$64	\$2,710	\$134	\$5,686	\$0	\$0	\$0	\$0	\$2,800	\$118,981
41.5	1978	\$1,238	\$51,380	\$280	\$11,614	\$0	\$0	\$0	\$0	\$75	\$3,128
40.5	1979	\$127	\$5,153	\$250	\$10,113	\$65	\$2,619	\$272	\$10,997	\$34	\$1,384
39.5	1980	\$1,419	\$56,036	\$1,287	\$50,840	\$0	\$0	\$231	\$9,123	\$1,161	\$45,878
38.5	1981	\$34	\$1,293	\$65	\$2,521	\$0	\$0	\$359	\$13,825	\$301	\$11,597
37.5	1982	\$644	\$24,156	\$163	\$6,127	\$0	\$0	\$5	\$171	\$131	\$4,895
36.5	1983	\$1,221	\$44,562	\$118	\$4,304	\$0	\$0	\$206	\$7,509	\$1,634	\$59,652
35.5	1984	\$296	\$10,514	\$21	\$758	\$0	\$0	\$262	\$9,302	\$63	\$2,254
34.5	1985	\$1,536	\$52,995	\$64	\$2,203	\$0	\$0	\$74	\$2,538	\$5,088	\$175,544
33.5	1986	\$1,600	\$53,613	\$471	\$15,790	\$0	\$0	\$172	\$5,768	\$256	\$8,570
32.5	1987	\$909	\$29,557	\$99	\$3,203	\$0	\$0	\$0	\$0	\$108	\$3,504
31.5	1988	\$311	\$9,788	\$60	\$1,878	\$0	\$0	\$566	\$17,824	\$8,746	\$275,493
30.5	1989	\$286	\$8,717	\$48	\$1,467	\$0	\$0	\$0	\$0	\$48	\$1,473
29.5	1990	\$517	\$15,264	\$54	\$1,588	\$0	\$0	\$0	\$0	\$104	\$3,082
28.5	1991	\$421	\$11,993	\$929	\$26,466	\$0	\$0	\$50	\$1,436	\$229	\$6,520
27.5	1992	\$448	\$12,312	\$948	\$26,071	\$0	\$0	\$0	\$0	\$6,795	\$186,857
26.5	1993	\$757	\$20,072	\$575	\$15,233	\$0	\$0	\$78	\$2,077	\$48	\$1,280
25.5	1994	\$909	\$23,185	\$687	\$17,517	\$0	\$0	\$0	\$0	\$1,722	\$43,912
24.5	1995	\$1,383	\$33,872	\$583	\$14,284	\$0	\$0	\$0	\$0	\$15	\$375
23.5	1996	\$257	\$6,028	\$0	\$0	\$0	\$0	\$55	\$1,290	\$2,971	\$69,815
22.5	1997	\$900	\$20,239	\$46	\$1,029	\$0	\$0	\$173	\$3,890	\$6,471	\$190,599
21.5	1998	\$3,549	\$76,300	\$29	\$633	\$0	\$0	\$0	\$0	\$23	\$492
20.5	1999	\$1,294	\$26,533	\$135	\$2,761	\$0	\$0	\$0	\$0	\$22	\$446
19.5	2000	\$1,145	\$22,331	\$22	\$420	\$101	\$1,973	\$0	\$0	\$16	\$313
18.5	2001	\$316	\$5,853	\$5	\$93	\$0	\$0	\$22	\$405	\$368	\$6,802
17.5	2002	\$996	\$17,428	\$93	\$1,624	\$559	\$9,787	\$915	\$16,008	\$0	\$0
16.5	2003	\$303	\$5,002	\$161	\$2,663	\$0	\$0	\$0	\$0	\$264	\$4,348
15.5	2004	\$514	\$7,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$41	\$597	\$26	\$382
13.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2008	\$276	\$3,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2009	\$274	\$2,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2010	\$318	\$3,016	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$168
8.5	2011	\$566	\$4,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$341	\$2,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$278	\$1,808
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2015	\$256	\$1,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$37,983		\$14,336		\$726		\$4,322		\$47,106	
TOTAL WEIGHTED			\$1,269,650		\$592,287		\$14,378		\$140,249		\$1,493,347
AVERAGE AGE		33.4		41.3		19.8		32.4		31.7	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	369	WT AVG	370	WT AVG	371	WT AVG	373	WT AVG	390	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$7	\$511	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$2	\$183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$550	\$37,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$773	\$52,153	\$1	\$100	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$188	\$12,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$8	\$539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1956	\$0	\$0	\$13	\$814	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1957	\$0	\$0	\$28	\$1,769	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1958	\$0	\$0	\$23	\$1,430	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1959	\$0	\$0	\$41	\$2,480	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1960	\$0	\$0	\$27	\$1,578	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1961	\$5	\$311	\$21	\$1,214	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1962	\$0	\$0	\$66	\$3,772	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$0	\$0	\$40	\$2,249	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1964	\$13	\$714	\$26	\$1,461	\$0	\$0	\$131	\$7,272	\$0	\$0
54.5	1965	\$0	\$0	\$60	\$3,277	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1966	\$18	\$946	\$19	\$999	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1967	\$969	\$50,866	\$34	\$1,759	\$21	\$1,088	\$517	\$27,123	\$0	\$0
51.5	1968	\$0	\$0	\$44	\$2,275	\$0	\$0	\$0	\$24	\$0	\$0
50.5	1969	\$276	\$13,939	\$67	\$3,394	\$36	\$1,804	\$26	\$1,288	\$0	\$0
49.5	1970	\$0	\$0	\$48	\$2,385	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1971	\$1,889	\$91,603	\$263	\$12,755	\$3	\$129	\$21	\$1,016	\$0	\$0
47.5	1972	\$472	\$22,438	\$191	\$9,061	\$11	\$515	\$38	\$1,823	\$0	\$0
46.5	1973	\$781	\$36,319	\$253	\$11,772	\$344	\$15,993	\$15	\$719	\$0	\$0
45.5	1974	\$12	\$550	\$528	\$24,026	\$21	\$976	\$43	\$1,946	\$0	\$0
44.5	1975	\$1,142	\$50,811	\$104	\$4,640	\$0	\$11	\$9	\$381	\$0	\$0
43.5	1976	\$20	\$879	\$59	\$2,549	\$102	\$4,448	\$10	\$434	\$0	\$0
42.5	1977	\$1,445	\$61,406	\$96	\$4,091	\$0	\$0	\$3	\$148	\$0	\$0
41.5	1978	\$2,930	\$121,592	\$399	\$16,542	\$3	\$130	\$0	\$0	\$0	\$0
40.5	1979	\$23	\$919	\$329	\$13,308	\$7	\$279	\$0	\$0	\$0	\$0
39.5	1980	\$843	\$33,286	\$335	\$13,240	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1981	\$110	\$4,243	\$288	\$11,092	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1982	\$255	\$9,574	\$600	\$22,489	\$28	\$1,039	\$12	\$432	\$0	\$0
36.5	1983	\$0	\$0	\$625	\$22,802	\$103	\$3,772	\$48	\$1,760	\$0	\$0
35.5	1984	\$97	\$3,440	\$262	\$9,300	\$93	\$3,302	\$0	\$0	\$0	\$0
34.5	1985	\$51	\$1,774	\$380	\$13,104	\$580	\$20,000	\$10	\$341	\$0	\$0
33.5	1986	\$19	\$651	\$631	\$21,144	\$912	\$30,566	\$0	\$0	\$0	\$0
32.5	1987	\$54	\$1,752	\$222	\$7,222	\$1,758	\$57,122	\$22	\$723	\$0	\$0
31.5	1988	\$78	\$2,442	\$265	\$8,348	\$1,080	\$34,015	\$0	\$0	\$0	\$0
30.5	1989	\$0	\$0	\$816	\$24,875	\$160	\$4,872	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$858	\$25,308	\$6,216	\$183,376	\$15	\$455	\$0	\$0
28.5	1991	\$122	\$3,471	\$583	\$16,629	\$384	\$10,956	\$162	\$4,610	\$0	\$0
27.5	1992	\$0	\$0	\$530	\$14,566	\$66	\$1,820	\$42	\$1,158	\$0	\$0
26.5	1993	\$0	\$0	\$577	\$15,300	\$270	\$7,147	\$47	\$1,242	\$0	\$0
25.5	1994	\$0	\$0	\$1,189	\$30,307	\$835	\$21,281	\$66	\$1,695	\$0	\$0
24.5	1995	\$428	\$10,497	\$630	\$15,423	\$0	\$0	\$97	\$2,374	\$0	\$0
23.5	1996	\$0	\$0	\$712	\$16,723	\$1,895	\$44,539	\$8,207	\$192,860	\$0	\$0
22.5	1997	\$2,054	\$46,205	\$627	\$14,114	\$806	\$18,131	\$60	\$1,349	\$0	\$0
21.5	1998	\$170	\$3,652	\$588	\$12,631	\$351	\$7,547	\$883	\$18,983	\$0	\$0
20.5	1999	\$199	\$4,078	\$665	\$13,637	\$1,758	\$36,043	\$17	\$343	\$0	\$0
19.5	2000	\$722	\$14,075	\$629	\$12,265	\$1,918	\$37,395	\$41	\$808	\$0	\$0
18.5	2001	\$428	\$7,910	\$272	\$5,037	\$5,195	\$96,113	\$153	\$2,827	\$0	\$0
17.5	2002	\$0	\$0	\$697	\$12,205	\$1,937	\$33,890	\$261	\$4,559	\$0	\$0
16.5	2003	\$0	\$0	\$1,507	\$24,867	\$2,221	\$36,642	\$351	\$5,795	\$0	\$0
15.5	2004	\$0	\$0	\$838	\$12,991	\$2,475	\$38,360	\$443	\$6,871	\$0	\$0
14.5	2005	\$0	\$0	\$1,020	\$14,784	\$2,481	\$35,972	\$209	\$3,028	\$3,050	\$44,225
13.5	2006	\$0	\$0	\$772	\$10,416	\$727	\$9,811	\$0	\$0	\$0	\$0
12.5	2007	\$0	\$0	\$1,891	\$23,642	\$2,423	\$30,293	\$32	\$398	\$0	\$0
11.5	2008	\$0	\$0	\$1,749	\$20,113	\$0	\$0	\$26	\$300	\$0	\$0
10.5	2009	\$0	\$0	\$77	\$812	\$1,386	\$14,552	\$0	\$0	\$0	\$0
9.5	2010	\$0	\$0	\$802	\$7,616	\$3,929	\$37,322	\$0	\$0	\$0	\$0
8.5	2011	\$0	\$0	\$246	\$2,094	\$339	\$2,885	\$38	\$327	\$0	\$0
7.5	2012	\$108	\$813	\$92	\$691	\$305	\$2,290	\$364	\$2,731	\$0	\$0
6.5	2013	\$0	\$0	\$45	\$293	\$82	\$530	\$4	\$27	\$0	\$0
5.5	2014	\$0	\$0	\$162	\$892	\$70	\$385	\$0	\$0	\$0	\$0
4.5	2015	\$0	\$0	\$215	\$965	\$131	\$590	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$36	\$125	\$113	\$397	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$17,261		\$25,211		\$43,674		\$12,424		\$3,050	
TOTAL WEIGHTED			\$704,568		\$607,796		\$888,328		\$298,170		\$44,225
AVERAGE AGE		40.8		24.1		20.4		24.0		14.5	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	3910	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE			\$0		\$0		\$0		\$0		\$0
		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	393	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1995	\$0	\$0	\$0	\$0	\$119,480	\$2,927,260	\$0	\$0	\$0	\$0
23.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1999	\$0	\$0	\$0	\$0	\$125,012	\$2,562,751	\$0	\$0	\$0	\$0
19.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2001	\$0	\$0	\$19,134	\$353,984	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2002	\$0	\$0	\$21,157	\$370,249	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2004	\$0	\$0	\$0	\$0	\$136,513	\$2,115,957	\$0	\$0	\$0	\$0
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2006	\$0	\$0	\$21,020	\$283,766	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2007	\$0	\$0	\$23,206	\$290,081	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2010	\$0	\$0	\$25,272	\$240,082	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$109,789		\$381,006		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		\$0		\$1,538,162		\$7,605,968		\$0		\$0	
AVERAGE AGE		0.0		14.0		20.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	394	WT AVG	395	WT AVG	396	WT AVG	397	WT AVG	398	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 Projected Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	399	WT AVG	WT AVG	WT AVG	TOTAL	WT AVG
79.5	1940	\$0	\$0	\$0	\$0	\$51	\$4,089
78.5	1941	\$0	\$0	\$0	\$0	\$7	\$511
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$16	\$1,206
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$209	\$15,169
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$3	\$197
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$894	\$61,238
67.5	1952	\$0	\$0	\$0	\$0	\$774	\$52,252
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$31
65.5	1954	\$0	\$0	\$0	\$0	\$1,734	\$113,560
64.5	1955	\$0	\$0	\$0	\$0	\$211	\$13,606
63.5	1956	\$0	\$0	\$0	\$0	\$87	\$5,507
62.5	1957	\$0	\$0	\$0	\$0	\$85	\$5,324
61.5	1958	\$0	\$0	\$0	\$0	\$289	\$17,791
60.5	1959	\$0	\$0	\$0	\$0	\$439	\$28,559
59.5	1960	\$0	\$0	\$0	\$0	\$292	\$17,385
58.5	1961	\$0	\$0	\$0	\$0	\$87	\$5,111
57.5	1962	\$0	\$0	\$0	\$0	\$153	\$8,802
56.5	1963	\$0	\$0	\$0	\$0	\$256	\$14,464
55.5	1964	\$0	\$0	\$0	\$0	\$269	\$14,944
54.5	1965	\$0	\$0	\$0	\$0	\$323	\$17,595
53.5	1966	\$0	\$0	\$0	\$0	\$277	\$14,832
52.5	1967	\$0	\$0	\$0	\$0	\$1,934	\$101,559
51.5	1968	\$0	\$0	\$0	\$0	\$558	\$28,749
50.5	1969	\$0	\$0	\$0	\$0	\$1,242	\$62,698
49.5	1970	\$0	\$0	\$0	\$0	\$3,601	\$178,258
48.5	1971	\$0	\$0	\$0	\$0	\$4,676	\$226,779
47.5	1972	\$0	\$0	\$0	\$0	\$4,024	\$191,131
46.5	1973	\$0	\$0	\$0	\$0	\$2,951	\$137,222
45.5	1974	\$0	\$0	\$0	\$0	\$5,306	\$241,438
44.5	1975	\$0	\$0	\$0	\$0	\$13,815	\$614,773
43.5	1976	\$0	\$0	\$0	\$0	\$3,169	\$137,846
42.5	1977	\$0	\$0	\$0	\$0	\$4,542	\$193,022
41.5	1978	\$0	\$0	\$0	\$0	\$14,220	\$590,120
40.5	1979	\$0	\$0	\$0	\$0	\$1,106	\$44,772
39.5	1980	\$0	\$0	\$0	\$0	\$5,276	\$208,403
38.5	1981	\$0	\$0	\$0	\$0	\$1,158	\$44,571
37.5	1982	\$0	\$0	\$0	\$0	\$1,837	\$68,883
36.5	1983	\$0	\$0	\$0	\$0	\$3,955	\$144,361
35.5	1984	\$0	\$0	\$0	\$0	\$1,095	\$38,871
34.5	1985	\$0	\$0	\$0	\$0	\$7,783	\$268,498
33.5	1986	\$0	\$0	\$0	\$0	\$4,454	\$149,217
32.5	1987	\$0	\$0	\$0	\$0	\$3,172	\$103,084
31.5	1988	\$0	\$0	\$0	\$0	\$11,104	\$349,789
30.5	1989	\$0	\$0	\$0	\$0	\$1,358	\$41,405
29.5	1990	\$0	\$0	\$0	\$0	\$7,765	\$229,072
28.5	1991	\$0	\$0	\$0	\$0	\$14,130	\$402,707
27.5	1992	\$0	\$0	\$0	\$0	\$11,817	\$324,965
26.5	1993	\$0	\$0	\$0	\$0	\$2,353	\$62,351
25.5	1994	\$0	\$0	\$0	\$0	\$5,408	\$137,897
24.5	1995	\$0	\$0	\$0	\$0	\$122,616	\$3,004,084
23.5	1996	\$0	\$0	\$0	\$0	\$14,096	\$331,254
22.5	1997	\$0	\$0	\$0	\$0	\$13,136	\$295,556
21.5	1998	\$0	\$0	\$0	\$0	\$5,593	\$120,239
20.5	1999	\$0	\$0	\$0	\$0	\$130,012	\$2,665,247
19.5	2000	\$0	\$0	\$0	\$0	\$4,594	\$89,580
18.5	2001	\$0	\$0	\$0	\$0	\$25,893	\$479,023
17.5	2002	\$0	\$0	\$0	\$0	\$185,150	\$3,240,124
16.5	2003	\$0	\$0	\$0	\$0	\$5,950	\$98,172
15.5	2004	\$0	\$0	\$0	\$0	\$140,784	\$2,182,149
14.5	2005	\$0	\$0	\$0	\$0	\$6,827	\$98,988
13.5	2006	\$0	\$0	\$0	\$0	\$27,511	\$371,405
12.5	2007	\$0	\$0	\$0	\$0	\$27,553	\$344,413
11.5	2008	\$0	\$0	\$0	\$0	\$2,051	\$23,592
10.5	2009	\$0	\$0	\$0	\$0	\$1,737	\$18,239
9.5	2010	\$0	\$0	\$0	\$0	\$36,451	\$346,288
8.5	2011	\$0	\$0	\$0	\$0	\$1,190	\$10,116
7.5	2012	\$0	\$0	\$0	\$0	\$1,211	\$9,082
6.5	2013	\$0	\$0	\$0	\$0	\$409	\$2,659
5.5	2014	\$0	\$0	\$0	\$0	\$232	\$1,277
4.5	2015	\$0	\$0	\$0	\$0	\$602	\$2,709
3.5	2016	\$0	\$0	\$0	\$0	\$149	\$523
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0	\$0	\$0	\$0	\$904,012	
TOTAL WEIGHTED		\$0	\$0	\$0	\$0		\$19,467,331
AVERAGE AGE		0.0	0.0	0.0	0.0	21.5	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	350.1	WT AVG	352	WT AVG	353	WT AVG	354	WT AVG	355	WT AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74,358	\$2,788,440
36.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$74,358	
TOTAL WEIGHTED			\$0		\$0		\$0		\$0		\$2,788,440
AVERAGE AGE		0.0		0.0		0.0		0.0		37.5	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	366	WT AVG	369	WT AVG	3601	WT AVG	361	WT AVG	362	WT AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$9,585	\$416,958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1986	\$3,132	\$92,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1992	\$23,907	\$561,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	1999	\$7,280	\$120,123	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$43,905		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED			\$1,191,294		\$0		\$0		\$0		\$0
AVERAGE AGE		27.1		0.0		0.0		0.0		0.0	

**FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2015 Aged Retirements**

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	364	WT AVG	365	WT AVG	366	WT AVG	367	WT AVG	368	WT AVG
75.5	1940	\$317	\$23,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$80	\$5,694	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$553	\$37,878	\$51	\$3,517	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$11	\$679	\$0	\$0	\$0	\$0	\$24	\$1,541
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$4,248	\$261,251	\$0	\$0	\$0	\$0	\$61	\$3,767
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$173	\$10,447
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$128	\$7,622
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$153	\$8,659
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$128	\$6,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1965	\$179	\$9,031	\$30	\$1,514	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$101	\$5,009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$1,551	\$75,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1968	\$855	\$40,617	\$53	\$2,499	\$0	\$0	\$0	\$0	\$50	\$2,371
46.5	1969	\$336	\$15,643	\$405	\$18,813	\$0	\$0	\$0	\$0	\$77	\$3,558
45.5	1970	\$3,017	\$137,277	\$1,630	\$74,187	\$0	\$0	\$0	\$0	\$544	\$24,745
44.5	1971	\$5,494	\$244,476	\$724	\$32,218	\$0	\$0	\$0	\$0	\$888	\$39,508
43.5	1972	\$844	\$36,713	\$47	\$2,054	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$3,786	\$160,917	\$620	\$26,347	\$0	\$0	\$0	\$0	\$217	\$9,231
41.5	1974	\$3,462	\$143,890	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$2,825
40.5	1975	\$1,371	\$55,526	\$1,981	\$80,215	\$0	\$0	\$501	\$20,289	\$192	\$7,769
39.5	1976	\$2,319	\$91,619	\$2,735	\$108,016	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1977	\$0	\$0	\$868	\$33,418	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$2,801	\$105,047	\$1,852	\$69,458	\$0	\$0	\$0	\$0	\$96	\$3,588
36.5	1979	\$0	\$0	\$0	\$0	\$517	\$18,880	\$2,172	\$79,284	\$0	\$0
35.5	1980	\$117	\$4,152	\$370	\$13,121	\$0	\$0	\$0	\$0	\$212	\$7,527
34.5	1981	\$0	\$0	\$161	\$5,547	\$0	\$0	\$0	\$0	\$749	\$25,850
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129	\$4,183
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$406	\$12,793
30.5	1985	\$507	\$15,449	\$206	\$6,287	\$0	\$0	\$588	\$17,935	\$470	\$14,333
29.5	1986	\$188	\$5,551	\$0	\$0	\$0	\$0	\$209	\$6,173	\$0	\$0
28.5	1987	\$836	\$23,822	\$0	\$0	\$0	\$0	\$0	\$0	\$466	\$13,277
27.5	1988	\$0	\$0	\$406	\$11,171	\$0	\$0	\$0	\$0	\$914	\$25,134
26.5	1989	\$221	\$5,864	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$2,045
25.5	1990	\$1,473	\$37,557	\$144	\$3,680	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$386	\$9,462	\$7,171	\$175,696	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1992	\$0	\$0	\$7,501	\$176,264	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$2,487	\$55,955	\$4,599	\$103,467	\$0	\$0	\$627	\$14,110	\$145	\$3,257
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$1,960	\$40,178	\$4,350	\$89,174	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1997	\$0	\$0	\$141	\$2,602	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$1,871	\$32,737	\$236	\$4,123	\$0	\$0	\$0	\$0	\$0	\$0
16.5	1999	\$655	\$10,814	\$0	\$0	\$0	\$0	\$0	\$0	\$174	\$2,872
15.5	2000	\$0	\$0	\$173	\$2,674	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2001	\$633	\$9,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2002	\$0	\$0	\$106	\$1,437	\$4,474	\$60,397	\$0	\$0	\$0	\$0
12.5	2003	\$0	\$0	\$1,291	\$16,137	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$38,449		\$42,186		\$4,991		\$4,098		\$6,412	
TOTAL WEIGHTED			\$1,440,288		\$1,331,240		\$79,277		\$137,791		\$236,901
AVERAGE AGE		37.5		31.6		15.9		33.6		36.9	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	369	WT AVG	370	WT AVG	371	WT AVG	373	WT AVG	390	WT AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$52	\$3,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1952	\$1,373	\$87,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1956	\$0	\$0	\$13	\$769	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1957	\$0	\$0	\$28	\$1,618	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$10	\$598	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$62	\$3,526	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1960	\$0	\$0	\$80	\$4,416	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$43	\$2,320	\$58	\$3,168	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$50	\$2,655	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$32	\$1,705	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$104	\$5,332	\$0	\$0	\$1,048	\$53,980	\$0	\$0
50.5	1965	\$0	\$0	\$241	\$12,145	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$59	\$2,940	\$50	\$2,465	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$0	\$0	\$41	\$2,000	\$124	\$6,030	\$0	\$0	\$0	\$0
47.5	1968	\$0	\$0	\$71	\$3,357	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1969	\$210	\$9,778	\$77	\$3,563	\$286	\$13,291	\$0	\$0	\$0	\$0
45.5	1970	\$0	\$0	\$123	\$5,613	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1971	\$150	\$6,657	\$400	\$17,806	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$164	\$7,147	\$892	\$38,800	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$0	\$0	\$828	\$35,208	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1974	\$0	\$0	\$1,808	\$75,034	\$0	\$0	\$103	\$4,283	\$0	\$0
40.5	1975	\$100	\$4,044	\$361	\$14,624	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$99	\$3,910	\$0	\$0	\$80	\$3,149	\$0	\$0
38.5	1977	\$3,703	\$142,547	\$224	\$8,636	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$0	\$0	\$1,481	\$55,551	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1979	\$0	\$0	\$965	\$35,235	\$28	\$1,007	\$0	\$0	\$0	\$0
35.5	1980	\$338	\$11,994	\$1,698	\$60,281	\$0	\$0	\$0	\$0	\$157,989	\$5,608,698
34.5	1981	\$0	\$0	\$809	\$27,927	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$399	\$13,366	\$2,739	\$91,766	\$48	\$1,612	\$69	\$2,315	\$0	\$0
32.5	1983	\$0	\$0	\$2,935	\$95,401	\$92	\$2,985	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$782	\$24,637	\$93	\$2,930	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$1,399	\$42,661	\$99	\$3,010	\$0	\$0	\$0	\$0
29.5	1986	\$155	\$4,582	\$1,642	\$48,440	\$155	\$4,582	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$924	\$26,346	\$12,747	\$363,284	\$0	\$0	\$0	\$0
27.5	1988	\$150	\$4,116	\$803	\$22,078	\$0	\$0	\$0	\$0	\$1,417	\$38,959
26.5	1989	\$0	\$0	\$2,918	\$77,337	\$464	\$12,295	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$4,912	\$125,265	\$75	\$1,922	\$123	\$3,146	\$0	\$0
24.5	1991	\$0	\$0	\$2,233	\$54,718	\$162	\$3,966	\$35	\$853	\$0	\$0
23.5	1992	\$0	\$0	\$2,780	\$65,331	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$0	\$0	\$3,152	\$70,918	\$0	\$0	\$0	\$0	\$112,476	\$2,530,717
21.5	1994	\$0	\$0	\$6,684	\$143,713	\$148	\$3,173	\$0	\$0	\$7,920	\$170,280
20.5	1995	\$2,675	\$54,845	\$2,808	\$57,565	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$2,904	\$56,623	\$337	\$6,571	\$0	\$0	\$6,925	\$135,038
18.5	1997	\$0	\$0	\$2,765	\$51,145	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$0	\$0	\$2,501	\$43,762	\$695	\$12,168	\$107	\$1,872	\$0	\$0
16.5	1999	\$0	\$0	\$1,845	\$30,439	\$985	\$16,253	\$0	\$0	\$0	\$0
15.5	2000	\$0	\$0	\$2,126	\$32,953	\$421	\$6,525	\$52	\$812	\$0	\$0
14.5	2001	\$965	\$13,996	\$294	\$4,266	\$1,011	\$14,665	\$0	\$0	\$3,773	\$54,709
13.5	2002	\$0	\$0	\$2,456	\$33,151	\$199	\$2,687	\$338	\$4,563	\$5,301	\$71,562
12.5	2003	\$0	\$0	\$7,046	\$88,074	\$646	\$8,076	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$1,623	\$18,667	\$1,416	\$16,280	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$3,739	\$39,260	\$1,157	\$12,153	\$149	\$1,563	\$37,765	\$396,529
9.5	2006	\$0	\$0	\$3,979	\$37,803	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$11,356	\$96,529	\$0	\$0	\$255	\$2,164	\$0	\$0
7.5	2008	\$0	\$0	\$11,959	\$89,689	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$1,339	\$7,363	\$0	\$0	\$0	\$0	\$7,133	\$39,230
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$308	\$1,384	\$58,104	\$261,470
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,978	\$283,423
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$10,536		\$103,250		\$21,388		\$2,667		\$479,780	
TOTAL WEIGHTED			\$369,372		\$2,001,843		\$615,465		\$80,085		\$9,590,512
AVERAGE AGE		35.1		19.4		24.1		30.0		20.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3910	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	393	WT AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2011	\$35,281	\$158,766	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$35,281		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE			\$158,766		\$0		\$0		\$0		\$0
		4.5		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	394	WT AVG	395	WT AVG	396	WT AVG	397	WT AVG	398	WT AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2015 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	399	WT. AVG	WT. AVG	WT. AVG	WT. AVG	TOTAL	WT. AVG
75.5	1940	\$0	\$0	\$0	\$0	\$0	\$317	\$23,900
74.5	1941	\$0	\$0	\$0	\$0	\$0	\$52	\$3,877
73.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1944	\$0	\$0	\$0	\$0	\$0	\$80	\$5,694
70.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1947	\$0	\$0	\$0	\$0	\$0	\$604	\$41,395
67.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1951	\$0	\$0	\$0	\$0	\$0	\$34	\$2,220
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$1,373	\$87,162
62.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1954	\$0	\$0	\$0	\$0	\$0	\$4,309	\$265,018
60.5	1955	\$0	\$0	\$0	\$0	\$0	\$173	\$10,447
59.5	1956	\$0	\$0	\$0	\$0	\$0	\$141	\$8,391
58.5	1957	\$0	\$0	\$0	\$0	\$0	\$28	\$1,618
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$10	\$598
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$216	\$12,185
55.5	1960	\$0	\$0	\$0	\$0	\$0	\$80	\$4,416
54.5	1961	\$0	\$0	\$0	\$0	\$0	\$229	\$12,482
53.5	1962	\$0	\$0	\$0	\$0	\$0	\$50	\$2,655
52.5	1963	\$0	\$0	\$0	\$0	\$0	\$32	\$1,705
51.5	1964	\$0	\$0	\$0	\$0	\$0	\$1,152	\$59,313
50.5	1965	\$0	\$0	\$0	\$0	\$0	\$449	\$22,691
49.5	1966	\$0	\$0	\$0	\$0	\$0	\$210	\$10,414
48.5	1967	\$0	\$0	\$0	\$0	\$0	\$1,717	\$83,263
47.5	1968	\$0	\$0	\$0	\$0	\$0	\$1,028	\$48,843
46.5	1969	\$0	\$0	\$0	\$0	\$0	\$1,390	\$64,646
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$5,315	\$241,822
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$7,655	\$340,666
43.5	1972	\$0	\$0	\$0	\$0	\$0	\$11,533	\$501,673
42.5	1973	\$0	\$0	\$0	\$0	\$0	\$5,452	\$231,704
41.5	1974	\$0	\$0	\$0	\$0	\$0	\$5,442	\$225,833
40.5	1975	\$0	\$0	\$0	\$0	\$0	\$4,505	\$182,467
39.5	1976	\$0	\$0	\$0	\$0	\$0	\$5,233	\$206,694
38.5	1977	\$0	\$0	\$0	\$0	\$0	\$4,795	\$184,602
37.5	1978	\$0	\$0	\$0	\$0	\$0	\$80,589	\$3,022,083
36.5	1979	\$0	\$0	\$0	\$0	\$0	\$3,682	\$134,407
35.5	1980	\$0	\$0	\$0	\$0	\$0	\$180,723	\$5,705,674
34.5	1981	\$0	\$0	\$0	\$0	\$0	\$1,720	\$59,323
33.5	1982	\$0	\$0	\$0	\$0	\$0	\$3,256	\$109,059
32.5	1983	\$0	\$0	\$0	\$0	\$0	\$3,156	\$102,570
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$1,281	\$40,360
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$3,288	\$99,676
29.5	1986	\$0	\$0	\$0	\$0	\$0	\$5,482	\$161,724
28.5	1987	\$0	\$0	\$0	\$0	\$0	\$14,973	\$426,728
27.5	1988	\$0	\$0	\$0	\$0	\$0	\$3,689	\$101,458
26.5	1989	\$0	\$0	\$0	\$0	\$0	\$3,681	\$97,540
25.5	1990	\$0	\$0	\$0	\$0	\$0	\$6,727	\$171,550
24.5	1991	\$0	\$0	\$0	\$0	\$0	\$9,988	\$244,694
23.5	1992	\$0	\$0	\$0	\$0	\$0	\$34,188	\$803,410
22.5	1993	\$0	\$0	\$0	\$0	\$0	\$123,486	\$2,778,424
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$14,752	\$317,167
20.5	1995	\$0	\$0	\$0	\$0	\$0	\$11,793	\$241,761
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$10,166	\$198,231
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$2,905	\$53,747
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$5,409	\$94,662
16.5	1999	\$0	\$0	\$0	\$0	\$0	\$10,940	\$180,502
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$2,772	\$42,964
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$6,677	\$96,810
13.5	2002	\$0	\$0	\$0	\$0	\$0	\$12,874	\$173,796
12.5	2003	\$0	\$0	\$0	\$0	\$0	\$8,983	\$112,287
11.5	2004	\$0	\$0	\$0	\$0	\$0	\$3,039	\$34,947
10.5	2005	\$0	\$0	\$0	\$0	\$0	\$42,810	\$449,505
9.5	2006	\$0	\$0	\$0	\$0	\$0	\$3,979	\$37,803
8.5	2007	\$0	\$0	\$0	\$0	\$0	\$11,611	\$98,693
7.5	2008	\$0	\$0	\$0	\$0	\$0	\$11,959	\$89,669
6.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2010	\$0	\$0	\$0	\$0	\$0	\$8,471	\$46,593
4.5	2011	\$0	\$0	\$0	\$0	\$0	\$93,693	\$421,620
3.5	2012	\$0	\$0	\$0	\$0	\$0	\$80,978	\$283,423
2.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0	\$867,302	
TOTAL WEIGHTED AVERAGE AGE			\$0		\$0			\$19,921,275
AVERAGE AGE		0.0		0.0		0.0	23.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	350.1	WT AVG	352	WT AVG	353	WT AVG	354	WT AVG	355	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	356	WT AVG	359	WT AVG	3601	WT AVG	361	WT AVG	362	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED			\$0		\$0		\$0		\$0		\$0
AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	364	WT AVG	365	WT AVG	366	WT AVG	367	WT AVG	368	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$773
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$894
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$906
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$144	\$7,718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$142	\$7,472
51.5	1965	\$10	\$518	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$3,502
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$78	\$3,770	\$0	\$0	\$0	\$0	\$0	\$0	\$87	\$4,236
47.5	1969	\$312	\$14,822	\$24	\$1,153	\$0	\$0	\$0	\$0	\$127	\$6,031
46.5	1970	\$660	\$30,679	\$1,039	\$48,291	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$7,146	\$325,127	\$0	\$0	\$0	\$0	\$0	\$0	\$1,034	\$47,056
44.5	1972	\$3,886	\$172,927	\$982	\$43,679	\$0	\$0	\$0	\$0	\$708	\$31,515
43.5	1973	\$1,430	\$62,203	\$0	\$0	\$0	\$0	\$0	\$0	\$101	\$4,376
42.5	1974	\$1,738	\$73,865	\$892	\$37,893	\$0	\$0	\$0	\$0	\$585	\$24,867
41.5	1975	\$757	\$31,425	\$1,417	\$58,823	\$0	\$0	\$0	\$0	\$309	\$12,842
40.5	1976	\$3,970	\$160,779	\$0	\$0	\$0	\$0	\$0	\$0	\$69	\$2,774
39.5	1977	\$0	\$0	\$122	\$4,807	\$0	\$0	\$0	\$0	\$95	\$3,772
38.5	1978	\$54	\$2,077	\$0	\$0	\$0	\$0	\$0	\$0	\$84	\$3,215
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1980	\$2,088	\$76,200	\$1,630	\$59,483	\$0	\$0	\$24	\$885	\$212	\$7,739
35.5	1981	\$269	\$9,541	\$322	\$11,415	\$0	\$0	\$138	\$4,908	\$645	\$22,885
34.5	1982	\$247	\$8,515	\$36	\$1,231	\$0	\$0	\$0	\$0	\$304	\$10,473
33.5	1983	\$285	\$9,556	\$157	\$5,267	\$0	\$0	\$0	\$0	\$64	\$2,156
32.5	1984	\$0	\$0	\$86	\$2,792	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$374	\$11,795	\$169	\$5,334	\$0	\$0	\$0	\$0	\$150	\$4,739
30.5	1986	\$0	\$0	\$582	\$17,742	\$0	\$0	\$138	\$4,219	\$360	\$10,974
29.5	1987	\$209	\$6,164	\$347	\$10,242	\$0	\$0	\$0	\$0	\$233	\$6,872
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$914	\$26,048
27.5	1989	\$0	\$0	\$300	\$8,249	\$0	\$0	\$0	\$0	\$77	\$2,122
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$609	\$16,145
25.5	1991	\$439	\$11,192	\$258	\$6,575	\$0	\$0	\$403	\$10,277	\$0	\$0
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85	\$2,094
23.5	1993	\$3,573	\$83,957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$240	\$5,406	\$0	\$0	\$0	\$0	\$78	\$1,755
21.5	1995	\$1,819	\$39,105	\$242	\$5,196	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1996	\$1,007	\$20,650	\$0	\$0	\$0	\$0	\$439	\$9,002	\$0	\$0
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$885	\$17,263	\$0	\$0
18.5	1998	\$677	\$12,528	\$0	\$0	\$0	\$0	\$0	\$0	\$183	\$3,388
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$931
15.5	2001	\$1,265	\$19,614	\$40	\$620	\$0	\$0	\$175	\$2,714	\$82	\$1,273
14.5	2002	\$0	\$0	\$636	\$9,222	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211	\$2,426
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$141	\$918
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117	\$411
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$32,437		\$9,519		\$0		\$2,203		\$7,976	
TOTAL WEIGHTED AVERAGE AGE			\$1,194,728		\$343,417		\$0		\$49,268		\$277,579
AVERAGE AGE		36.8		36.1		0.0		22.4		34.8	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	369	WT AVG	370	WT AVG	371	WT AVG	373	WT AVG	390	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$12	\$766	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1955	\$67	\$4,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$90	\$5,421	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1957	\$0	\$0	\$171	\$10,182	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$82	\$4,798	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$203	\$11,679	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$71	\$3,996	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$58	\$3,226	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1962	\$0	\$0	\$450	\$24,545	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$245	\$13,126	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$103	\$5,401	\$65	\$3,397	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1965	\$0	\$0	\$120	\$6,193	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1966	\$0	\$0	\$75	\$3,771	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$514	\$25,448	\$41	\$2,041	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$0	\$0	\$212	\$10,282	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1969	\$0	\$0	\$369	\$17,528	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1970	\$0	\$0	\$108	\$5,019	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$299	\$13,614	\$1,522	\$69,230	\$0	\$0	\$24	\$1,089	\$0	\$0
44.5	1972	\$575	\$25,590	\$464	\$20,669	\$0	\$0	\$51	\$2,278	\$0	\$0
43.5	1973	\$0	\$0	\$1,038	\$45,155	\$48	\$2,098	\$93	\$4,038	\$0	\$0
42.5	1974	\$97	\$4,109	\$1,997	\$84,887	\$86	\$3,647	\$52	\$2,193	\$0	\$0
41.5	1975	\$79	\$3,260	\$316	\$13,131	\$0	\$0	\$17	\$711	\$0	\$0
40.5	1976	\$0	\$0	\$305	\$12,367	\$126	\$5,097	\$0	\$0	\$0	\$0
39.5	1977	\$0	\$0	\$508	\$20,083	\$0	\$0	\$28	\$1,098	\$0	\$0
38.5	1978	\$0	\$0	\$1,128	\$43,444	\$25	\$968	\$0	\$0	\$0	\$0
37.5	1979	\$0	\$0	\$1,289	\$48,335	\$28	\$1,034	\$0	\$0	\$0	\$0
36.5	1980	\$322	\$11,767	\$704	\$25,679	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1981	\$0	\$0	\$1,414	\$50,210	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1982	\$179	\$6,160	\$1,313	\$45,306	\$79	\$2,733	\$23	\$795	\$0	\$0
33.5	1983	\$0	\$0	\$1,272	\$42,613	\$367	\$12,310	\$209	\$7,007	\$0	\$0
32.5	1984	\$775	\$25,197	\$1,219	\$39,606	\$186	\$6,046	\$0	\$0	\$0	\$0
31.5	1985	\$411	\$12,955	\$1,548	\$48,763	\$99	\$3,108	\$0	\$0	\$0	\$0
30.5	1986	\$0	\$0	\$3,204	\$97,712	\$621	\$18,948	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$569	\$16,782	\$1,183	\$34,889	\$133	\$3,936	\$0	\$0
28.5	1988	\$0	\$0	\$1,244	\$35,463	\$557	\$15,884	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$2,406	\$66,177	\$116	\$3,198	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$1,764	\$46,756	\$159	\$4,202	\$0	\$0	\$0	\$0
25.5	1991	\$351	\$8,962	\$2,268	\$57,832	\$647	\$16,510	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$1,216	\$29,792	\$0	\$0	\$202	\$4,953	\$0	\$0
23.5	1993	\$0	\$0	\$1,234	\$29,003	\$539	\$12,677	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$2,338	\$52,612	\$738	\$16,605	\$213	\$4,788	\$0	\$0
21.5	1995	\$752	\$16,171	\$1,764	\$37,926	\$0	\$0	\$443	\$9,523	\$0	\$0
20.5	1996	\$0	\$0	\$1,704	\$34,926	\$1,909	\$39,143	\$0	\$0	\$0	\$0
19.5	1997	\$0	\$0	\$1,561	\$30,437	\$0	\$0	\$120	\$2,337	\$0	\$0
18.5	1998	\$0	\$0	\$1,468	\$27,164	\$850	\$15,722	\$214	\$3,959	\$0	\$0
17.5	1999	\$0	\$0	\$3,465	\$60,643	\$1,040	\$18,192	\$0	\$0	\$0	\$0
16.5	2000	\$543	\$8,967	\$1,442	\$23,787	\$2,879	\$47,504	\$122	\$2,013	\$0	\$0
15.5	2001	\$947	\$14,673	\$1,096	\$16,991	\$2,342	\$36,297	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$1,630	\$23,628	\$3,358	\$48,686	\$55	\$793	\$0	\$0
13.5	2003	\$0	\$0	\$1,670	\$22,540	\$2,064	\$27,859	\$1,611	\$21,752	\$0	\$0
12.5	2004	\$0	\$0	\$2,615	\$32,692	\$2,731	\$34,137	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$2,004	\$23,045	\$1,935	\$22,257	\$138	\$1,587	\$0	\$0
10.5	2006	\$0	\$0	\$1,750	\$18,375	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$2,438	\$23,164	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$2,033	\$17,282	\$0	\$0	\$209	\$1,777	\$0	\$0
7.5	2009	\$0	\$0	\$619	\$4,639	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$4,853	\$31,546	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2011	\$0	\$0	\$1,082	\$5,953	\$326	\$1,794	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$326	\$1,468	\$881	\$3,963	\$0	\$0
3.5	2013	\$0	\$0	\$361	\$1,263	\$652	\$2,283	\$0	\$0	\$0	\$0
2.5	2014	\$0	\$0	\$1,082	\$2,706	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$1,082	\$1,624	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$6,016		\$70,376		\$26,017		\$4,837		\$0	
TOTAL WEIGHTED			\$186,384		\$1,607,909		\$455,297		\$80,687		\$0
AVERAGE AGE		31.0		22.8		17.5		16.7		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3910	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	393	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	394	WT-AVG	395	WT-AVG	396	WT-AVG	397	WT-AVG	398	WT-AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2016 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	399	WT AVG	WT AVG	WT AVG	WT AVG	TOTAL	WT AVG
76.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$0	\$12	\$766
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$0	\$12	\$773
61.5	1955	\$0	\$0	\$0	\$0	\$0	\$67	\$4,109
60.5	1956	\$0	\$0	\$0	\$0	\$0	\$104	\$6,315
59.5	1957	\$0	\$0	\$0	\$0	\$0	\$171	\$10,182
58.5	1958	\$0	\$0	\$0	\$0	\$0	\$82	\$4,798
57.5	1959	\$0	\$0	\$0	\$0	\$0	\$203	\$11,679
56.5	1960	\$0	\$0	\$0	\$0	\$0	\$71	\$3,996
55.5	1961	\$0	\$0	\$0	\$0	\$0	\$74	\$4,132
54.5	1962	\$0	\$0	\$0	\$0	\$0	\$450	\$24,545
53.5	1963	\$0	\$0	\$0	\$0	\$0	\$390	\$20,845
52.5	1964	\$0	\$0	\$0	\$0	\$0	\$310	\$16,271
51.5	1965	\$0	\$0	\$0	\$0	\$0	\$198	\$10,213
50.5	1966	\$0	\$0	\$0	\$0	\$0	\$75	\$3,771
49.5	1967	\$0	\$0	\$0	\$0	\$0	\$555	\$27,489
48.5	1968	\$0	\$0	\$0	\$0	\$0	\$377	\$18,288
47.5	1969	\$0	\$0	\$0	\$0	\$0	\$832	\$39,534
46.5	1970	\$0	\$0	\$0	\$0	\$0	\$1,806	\$83,989
45.5	1971	\$0	\$0	\$0	\$0	\$0	\$10,025	\$456,116
44.5	1972	\$0	\$0	\$0	\$0	\$0	\$6,666	\$296,658
43.5	1973	\$0	\$0	\$0	\$0	\$0	\$2,710	\$117,869
42.5	1974	\$0	\$0	\$0	\$0	\$0	\$5,446	\$231,461
41.5	1975	\$0	\$0	\$0	\$0	\$0	\$2,896	\$120,193
40.5	1976	\$0	\$0	\$0	\$0	\$0	\$4,470	\$181,018
39.5	1977	\$0	\$0	\$0	\$0	\$0	\$753	\$29,760
38.5	1978	\$0	\$0	\$0	\$0	\$0	\$1,291	\$49,704
37.5	1979	\$0	\$0	\$0	\$0	\$0	\$1,317	\$49,369
36.5	1980	\$0	\$0	\$0	\$0	\$0	\$4,980	\$181,752
35.5	1981	\$0	\$0	\$0	\$0	\$0	\$2,788	\$98,958
34.5	1982	\$0	\$0	\$0	\$0	\$0	\$2,180	\$75,212
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$2,355	\$78,908
32.5	1984	\$0	\$0	\$0	\$0	\$0	\$2,266	\$73,641
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$2,752	\$86,694
30.5	1986	\$0	\$0	\$0	\$0	\$0	\$4,905	\$149,595
29.5	1987	\$0	\$0	\$0	\$0	\$0	\$2,674	\$78,884
28.5	1988	\$0	\$0	\$0	\$0	\$0	\$2,716	\$77,395
27.5	1989	\$0	\$0	\$0	\$0	\$0	\$2,900	\$79,746
26.5	1990	\$0	\$0	\$0	\$0	\$0	\$2,532	\$67,103
25.5	1991	\$0	\$0	\$0	\$0	\$0	\$4,367	\$111,348
24.5	1992	\$0	\$0	\$0	\$0	\$0	\$1,504	\$36,840
23.5	1993	\$0	\$0	\$0	\$0	\$0	\$5,346	\$125,636
22.5	1994	\$0	\$0	\$0	\$0	\$0	\$3,607	\$81,165
21.5	1995	\$0	\$0	\$0	\$0	\$0	\$5,020	\$107,921
20.5	1996	\$0	\$0	\$0	\$0	\$0	\$5,060	\$103,722
19.5	1997	\$0	\$0	\$0	\$0	\$0	\$2,566	\$50,037
18.5	1998	\$0	\$0	\$0	\$0	\$0	\$3,392	\$62,761
17.5	1999	\$0	\$0	\$0	\$0	\$0	\$4,505	\$78,835
16.5	2000	\$0	\$0	\$0	\$0	\$0	\$5,043	\$83,202
15.5	2001	\$0	\$0	\$0	\$0	\$0	\$5,947	\$92,182
14.5	2002	\$0	\$0	\$0	\$0	\$0	\$5,678	\$82,330
13.5	2003	\$0	\$0	\$0	\$0	\$0	\$5,345	\$72,151
12.5	2004	\$0	\$0	\$0	\$0	\$0	\$5,346	\$66,829
11.5	2005	\$0	\$0	\$0	\$0	\$0	\$4,288	\$49,314
10.5	2006	\$0	\$0	\$0	\$0	\$0	\$1,750	\$18,375
9.5	2007	\$0	\$0	\$0	\$0	\$0	\$2,438	\$23,164
8.5	2008	\$0	\$0	\$0	\$0	\$0	\$2,242	\$19,058
7.5	2009	\$0	\$0	\$0	\$0	\$0	\$619	\$4,639
6.5	2010	\$0	\$0	\$0	\$0	\$0	\$4,995	\$32,465
5.5	2011	\$0	\$0	\$0	\$0	\$0	\$1,409	\$7,748
4.5	2012	\$0	\$0	\$0	\$0	\$0	\$1,207	\$5,431
3.5	2013	\$0	\$0	\$0	\$0	\$0	\$1,131	\$3,957
2.5	2014	\$0	\$0	\$0	\$0	\$0	\$1,082	\$2,706
1.5	2015	\$0	\$0	\$0	\$0	\$0	\$1,082	\$1,624
0.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0	\$159,379	
TOTAL WEIGHTED AVERAGE AGE			\$0		\$0			\$4,195,170
		0.0		0.0		0.0	26.3	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	350.1	WT AVG	352	WT AVG	353	WT AVG	364	WT AVG	365	WT AVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1962	\$7,342	\$407,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,136	\$671,455
46.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1974	\$16,500	\$717,750	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$870,000
42.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,767	\$75,097
41.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$365	\$15,150
40.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000	\$2,385,002
25.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$490,297	\$7,599,606
14.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,582	\$144,689
10.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$23,842		\$0		\$0		\$0		\$629,147	
TOTAL WEIGHTED AVERAGE AGE			\$1,125,229		\$0		\$0		\$0		\$11,760,998
		47.2		0.0		0.0		0.0		18.7	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	356	WT AVG	359	WT AVG	3601	WT AVG	361	WT AVG	362	WT AVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1975	\$46,980	\$1,996,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2002	\$777,988	\$12,058,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2003	\$9,141	\$132,545	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2006	\$27,367	\$314,716	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$48,913	\$366,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$910,388		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED			\$14,869,578		\$0		\$0		\$0		\$0
AVERAGE AGE		16.3		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	364	WT AVG	366	WT AVG	366	WT AVG	367	WT AVG	368	WT AVG
77.5	1940	\$95	\$7,360	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$29	\$2,115	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$359	\$25,294	\$681	\$47,982	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$22	\$1,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$60	\$4,021	\$2,640	\$175,528	\$0	\$0	\$0	\$0	\$14	\$908
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$0	\$0	\$8,044	\$510,764	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$104	\$6,484	\$0	\$0	\$0	\$0	\$0	\$0	\$1,014	\$63,403
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$448	\$27,573
60.5	1957	\$135	\$8,161	\$0	\$0	\$0	\$0	\$0	\$0	\$320	\$19,363
59.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$181	\$10,755
58.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,031	\$177,297
57.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,125	\$122,206
56.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$1,084
55.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$99	\$5,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$38	\$2,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$291	\$15,276	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$790	\$39,899	\$80	\$4,036	\$0	\$0	\$0	\$0	\$41	\$2,049
49.5	1968	\$350	\$17,316	\$1,792	\$88,685	\$0	\$0	\$0	\$0	\$50	\$2,471
48.5	1969	\$109	\$5,295	\$12	\$588	\$0	\$0	\$0	\$0	\$113	\$5,484
47.5	1970	\$719	\$34,172	\$156	\$7,400	\$0	\$0	\$0	\$0	\$117	\$5,551
46.5	1971	\$625	\$29,063	\$104	\$4,828	\$0	\$0	\$0	\$0	\$14	\$656
45.5	1972	\$632	\$28,742	\$0	\$0	\$0	\$0	\$0	\$0	\$351	\$15,992
44.5	1973	\$1,917	\$85,323	\$691	\$30,767	\$0	\$0	\$0	\$0	\$309	\$13,739
43.5	1974	\$1,496	\$65,063	\$276	\$12,013	\$0	\$0	\$0	\$0	\$15	\$653
42.5	1975	\$17,173	\$729,869	\$46	\$1,943	\$0	\$0	\$6,239	\$265,148	\$706	\$30,000
41.5	1976	\$1,731	\$71,826	\$6,603	\$274,009	\$0	\$0	\$0	\$0	\$73	\$3,047
40.5	1977	\$510	\$20,660	\$81	\$3,266	\$0	\$0	\$0	\$0	\$1,437	\$58,218
39.5	1978	\$3,938	\$155,540	\$363	\$14,332	\$0	\$0	\$0	\$0	\$85	\$3,365
38.5	1979	\$911	\$35,085	\$1,685	\$64,880	\$0	\$0	\$0	\$0	\$27	\$1,020
37.5	1980	\$2,593	\$97,235	\$149	\$5,594	\$0	\$0	\$0	\$0	\$64	\$2,385
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312	\$11,395
35.5	1982	\$3,600	\$127,799	\$1,271	\$45,136	\$0	\$0	\$36	\$1,294	\$342	\$12,130
34.5	1983	\$1,136	\$39,186	\$0	\$0	\$0	\$0	\$293	\$10,110	\$0	\$0
33.5	1984	\$2,369	\$79,373	\$85	\$2,845	\$0	\$0	\$0	\$0	\$102	\$3,411
32.5	1985	\$5,632	\$183,044	\$135	\$4,399	\$0	\$0	\$0	\$0	\$1,438	\$46,749
31.5	1986	\$6,378	\$200,915	\$2,125	\$66,947	\$0	\$0	\$0	\$0	\$291	\$9,153
30.5	1987	\$1,216	\$37,075	\$94	\$2,865	\$0	\$0	\$0	\$0	\$164	\$4,996
29.5	1988	\$1,723	\$50,817	\$71	\$2,085	\$0	\$0	\$0	\$0	\$457	\$13,481
28.5	1989	\$221	\$6,306	\$85	\$2,421	\$0	\$0	\$0	\$0	\$39	\$1,114
27.5	1990	\$561	\$15,414	\$144	\$3,947	\$0	\$0	\$0	\$0	\$152	\$4,189
26.5	1991	\$2,541	\$67,346	\$0	\$0	\$0	\$0	\$0	\$0	\$259	\$6,852
25.5	1992	\$1,886	\$48,105	\$84	\$2,131	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1994	\$2,780	\$65,329	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$920
22.5	1995	\$3,644	\$81,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1996	\$1,045	\$22,461	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1997	\$261	\$5,342	\$113	\$2,307	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1998	\$1,658	\$32,323	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1999	\$0	\$0	\$851	\$15,744	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2000	\$8,193	\$143,372	\$0	\$0	\$809	\$14,162	\$0	\$0	\$0	\$0
16.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2002	\$7,967	\$123,490	\$0	\$0	\$0	\$0	\$7,318	\$113,431	\$0	\$0
14.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2004	\$4,113	\$55,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$2,211	\$21,004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$2,190	\$18,615	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$2,540	\$19,050	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$4,307	\$27,993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2012	\$2,729	\$15,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$2,051	\$5,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$107,649		\$28,487		\$809		\$13,886		\$14,149	
TOTAL WEIGHTED			\$2,982,700		\$1,399,655		\$14,162		\$389,983		\$681,608
AVERAGE AGE		27.7		49.1		17.5		28.1		48.2	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	369	WT AVG	370	WT AVG	371	WT AVG	373	WT AVG	390	WT AVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$19	\$1,431	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$4	\$237	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$1,505	\$95,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1957	\$0	\$0	\$28	\$1,673	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1958	\$0	\$0	\$62	\$3,714	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1959	\$0	\$0	\$52	\$3,043	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$62	\$3,558	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1961	\$0	\$0	\$50	\$2,815	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1962	\$0	\$0	\$17	\$918	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$0	\$0	\$41	\$2,213	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$0	\$0	\$32	\$1,702	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$0	\$0	\$96	\$5,051	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$25	\$1,282	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$7,237	\$365,466	\$186	\$9,368	\$41	\$2,093	\$114	\$5,781	\$0	\$0
49.5	1968	\$0	\$0	\$47	\$2,332	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1969	\$1,998	\$96,894	\$31	\$1,487	\$0	\$0	\$79	\$3,831	\$0	\$0
47.5	1970	\$0	\$0	\$139	\$6,592	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1971	\$7,405	\$344,347	\$182	\$8,472	\$5	\$246	\$96	\$4,450	\$0	\$0
45.5	1972	\$2,465	\$112,141	\$85	\$3,860	\$65	\$2,961	\$102	\$4,656	\$0	\$0
44.5	1973	\$6,248	\$278,056	\$106	\$4,713	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1974	\$0	\$0	\$244	\$10,631	\$86	\$3,733	\$187	\$8,153	\$0	\$0
42.5	1975	\$79	\$3,339	\$91	\$3,886	\$2	\$82	\$26	\$1,092	\$0	\$0
41.5	1976	\$0	\$0	\$64	\$2,676	\$126	\$5,223	\$0	\$0	\$0	\$0
40.5	1977	\$0	\$0	\$37	\$1,514	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1978	\$17,580	\$694,393	\$463	\$18,298	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1979	\$0	\$0	\$265	\$10,193	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1980	\$4,561	\$171,034	\$280	\$10,496	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1981	\$0	\$0	\$81	\$2,955	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1982	\$1,465	\$62,001	\$559	\$19,837	\$63	\$2,231	\$0	\$0	\$0	\$0
34.5	1983	\$0	\$0	\$658	\$22,717	\$92	\$3,169	\$118	\$4,059	\$0	\$0
33.5	1984	\$0	\$0	\$0	\$0	\$372	\$12,464	\$0	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$92	\$2,988	\$296	\$9,621	\$47	\$1,542	\$0	\$0
31.5	1986	\$0	\$0	\$136	\$4,274	\$932	\$29,353	\$0	\$0	\$0	\$0
30.5	1987	\$431	\$13,155	\$142	\$4,338	\$131	\$4,008	\$0	\$0	\$0	\$0
29.5	1988	\$471	\$13,880	\$0	\$0	\$279	\$8,221	\$0	\$0	\$0	\$0
28.5	1989	\$0	\$0	\$533	\$15,198	\$116	\$3,314	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$186	\$5,125	\$476	\$13,081	\$0	\$0	\$0	\$0
26.5	1991	\$0	\$0	\$166	\$4,412	\$1,295	\$34,314	\$0	\$0	\$0	\$0
25.5	1992	\$0	\$0	\$80	\$2,052	\$353	\$9,000	\$135	\$3,437	\$0	\$0
24.5	1993	\$0	\$0	\$155	\$3,802	\$899	\$22,026	\$225	\$5,510	\$0	\$0
23.5	1994	\$0	\$0	\$388	\$9,125	\$148	\$3,469	\$213	\$5,000	\$0	\$0
22.5	1995	\$0	\$0	\$348	\$7,830	\$0	\$0	\$332	\$7,475	\$0	\$0
21.5	1996	\$0	\$0	\$724	\$15,556	\$1,235	\$26,563	\$606	\$13,032	\$0	\$0
20.5	1997	\$1,027	\$21,049	\$462	\$9,467	\$0	\$0	\$120	\$2,457	\$0	\$0
19.5	1998	\$566	\$11,040	\$640	\$12,474	\$336	\$6,548	\$430	\$8,385	\$0	\$0
18.5	1999	\$0	\$0	\$12	\$214	\$3,181	\$58,842	\$134	\$2,476	\$0	\$0
17.5	2000	\$709	\$12,404	\$1,281	\$22,418	\$3,255	\$56,969	\$105	\$1,831	\$0	\$0
16.5	2001	\$0	\$0	\$630	\$10,399	\$4,765	\$78,629	\$352	\$5,815	\$0	\$0
15.5	2002	\$0	\$0	\$1,104	\$17,119	\$597	\$9,254	\$901	\$13,967	\$0	\$0
14.5	2003	\$0	\$0	\$1,150	\$16,872	\$354	\$5,139	\$1,038	\$15,049	\$0	\$0
13.5	2004	\$0	\$0	\$1,816	\$24,513	\$383	\$5,174	\$286	\$3,861	\$0	\$0
12.5	2005	\$0	\$0	\$990	\$12,380	\$4,934	\$61,878	\$1,384	\$17,297	\$0	\$0
11.5	2006	\$0	\$0	\$316	\$3,639	\$2,726	\$31,355	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$668	\$7,016	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$0	\$0	\$222	\$1,663	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$0	\$0	\$55	\$360	\$1,050	\$6,825	\$0	\$0	\$0	\$0
5.5	2012	\$867	\$4,769	\$108	\$591	\$1,519	\$8,355	\$1,351	\$7,429	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$215	\$753	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$0	\$0	\$430	\$1,075	\$326	\$815	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$215	\$323	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$64,632		\$17,262		\$30,440		\$8,381		\$0	
TOTAL WEIGHTED			\$2,290,955		\$382,010		\$524,754		\$146,584		\$0
AVERAGE AGE		41.9		22.1		17.2		17.5		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3910	WT AVG	3911	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED			\$0		\$0		\$0		\$0		\$0
AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	393	WT AVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2003	\$0	\$0	\$17,823	\$258,438	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$0	\$0	\$26,615	\$199,613	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$44,438		\$0		\$0		\$0	
TOTAL WEIGHTED		\$0		\$458,052		\$0		\$0		\$0	
AVERAGE AGE		0.0		10.3		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	394	WT AVG	395	WT AVG	396	WT AVG	397	WT AVG	398	WT AVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED			\$0		\$0		\$0		\$0		\$0
AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2017 Aged Retirements

ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY

AGE	YEAR	399	WT. AVG	WT. AVG	WT. AVG	TOTAL	WT. AVG
77.5	1940	\$0	\$0	\$0	\$0	\$95	\$7,360
76.5	1941	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1942	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1943	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1944	\$0	\$0	\$0	\$0	\$48	\$3,546
72.5	1945	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1946	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1947	\$0	\$0	\$0	\$0	\$1,039	\$73,276
69.5	1948	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1949	\$0	\$0	\$0	\$0	\$22	\$1,536
67.5	1950	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1951	\$0	\$0	\$0	\$0	\$2,714	\$180,456
65.5	1952	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1953	\$0	\$0	\$0	\$0	\$4	\$237
63.5	1954	\$0	\$0	\$0	\$0	\$9,548	\$606,318
62.5	1955	\$0	\$0	\$0	\$0	\$1,118	\$69,887
61.5	1956	\$0	\$0	\$0	\$0	\$448	\$27,573
60.5	1957	\$0	\$0	\$0	\$0	\$483	\$29,197
59.5	1958	\$0	\$0	\$0	\$0	\$243	\$14,469
58.5	1959	\$0	\$0	\$0	\$0	\$3,083	\$180,339
57.5	1960	\$0	\$0	\$0	\$0	\$2,187	\$125,765
56.5	1961	\$0	\$0	\$0	\$0	\$69	\$3,899
55.5	1962	\$0	\$0	\$0	\$0	\$7,359	\$408,397
54.5	1963	\$0	\$0	\$0	\$0	\$140	\$7,623
53.5	1964	\$0	\$0	\$0	\$0	\$70	\$3,761
52.5	1965	\$0	\$0	\$0	\$0	\$387	\$20,326
51.5	1966	\$0	\$0	\$0	\$0	\$25	\$1,282
50.5	1967	\$0	\$0	\$0	\$0	\$8,489	\$428,692
49.5	1968	\$0	\$0	\$0	\$0	\$2,238	\$110,803
48.5	1969	\$0	\$0	\$0	\$0	\$2,342	\$113,578
47.5	1970	\$0	\$0	\$0	\$0	\$15,267	\$725,169
46.5	1971	\$0	\$0	\$0	\$0	\$8,431	\$392,062
45.5	1972	\$0	\$0	\$0	\$0	\$3,700	\$168,352
44.5	1973	\$0	\$0	\$0	\$0	\$9,272	\$412,598
43.5	1974	\$0	\$0	\$0	\$0	\$38,805	\$1,687,997
42.5	1975	\$0	\$0	\$0	\$0	\$73,109	\$3,107,116
41.5	1976	\$0	\$0	\$0	\$0	\$8,962	\$371,930
40.5	1977	\$0	\$0	\$0	\$0	\$2,066	\$83,657
39.5	1978	\$0	\$0	\$0	\$0	\$22,429	\$885,929
38.5	1979	\$0	\$0	\$0	\$0	\$2,888	\$111,179
37.5	1980	\$0	\$0	\$0	\$0	\$7,646	\$286,743
36.5	1981	\$0	\$0	\$0	\$0	\$393	\$14,350
35.5	1982	\$0	\$0	\$0	\$0	\$7,336	\$260,428
34.5	1983	\$0	\$0	\$0	\$0	\$2,297	\$79,241
33.5	1984	\$0	\$0	\$0	\$0	\$2,928	\$98,093
32.5	1985	\$0	\$0	\$0	\$0	\$7,641	\$248,343
31.5	1986	\$0	\$0	\$0	\$0	\$9,862	\$310,642
30.5	1987	\$0	\$0	\$0	\$0	\$2,178	\$66,438
29.5	1988	\$0	\$0	\$0	\$0	\$2,999	\$88,484
28.5	1989	\$0	\$0	\$0	\$0	\$995	\$28,354
27.5	1990	\$0	\$0	\$0	\$0	\$1,518	\$41,756
26.5	1991	\$0	\$0	\$0	\$0	\$94,261	\$2,497,924
25.5	1992	\$0	\$0	\$0	\$0	\$2,538	\$64,726
24.5	1993	\$0	\$0	\$0	\$0	\$1,279	\$31,338
23.5	1994	\$0	\$0	\$0	\$0	\$3,568	\$83,842
22.5	1995	\$0	\$0	\$0	\$0	\$4,324	\$97,291
21.5	1996	\$0	\$0	\$0	\$0	\$3,610	\$77,614
20.5	1997	\$0	\$0	\$0	\$0	\$1,982	\$40,622
19.5	1998	\$0	\$0	\$0	\$0	\$3,629	\$70,770
18.5	1999	\$0	\$0	\$0	\$0	\$4,177	\$77,277
17.5	2000	\$0	\$0	\$0	\$0	\$14,352	\$251,155
16.5	2001	\$0	\$0	\$0	\$0	\$5,748	\$94,842
15.5	2002	\$0	\$0	\$0	\$0	\$1,286,173	\$19,935,679
14.5	2003	\$0	\$0	\$0	\$0	\$29,506	\$427,842
13.5	2004	\$0	\$0	\$0	\$0	\$6,598	\$89,079
12.5	2005	\$0	\$0	\$0	\$0	\$7,308	\$91,355
11.5	2006	\$0	\$0	\$0	\$0	\$42,991	\$494,398
10.5	2007	\$0	\$0	\$0	\$0	\$668	\$7,016
9.5	2008	\$0	\$0	\$0	\$0	\$2,211	\$21,004
8.5	2009	\$0	\$0	\$0	\$0	\$2,190	\$18,615
7.5	2010	\$0	\$0	\$0	\$0	\$78,289	\$587,171
6.5	2011	\$0	\$0	\$0	\$0	\$5,412	\$35,179
5.5	2012	\$0	\$0	\$0	\$0	\$6,573	\$36,152
4.5	2013	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2014	\$0	\$0	\$0	\$0	\$215	\$753
2.5	2015	\$0	\$0	\$0	\$0	\$2,808	\$7,019
1.5	2016	\$0	\$0	\$0	\$0	\$215	\$323
0.5	2017	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$1,883,501	
TOTAL WEIGHTED AVERAGE AGE			\$0	\$0	\$0		\$37,026,169
AVERAGE AGE		0.0		0.0		19.7	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	350.1	WT AVG	352	WT AVG	353	WT AVG	354	WT AVG	355	WT AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	356	WT AVG	359	WT AVG	3601	WT AVG	361	WT AVG	362	WT AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED		\$0		\$0		\$0		\$0		\$0	
AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	364	WT AVG	365	WT AVG	366	WT AVG	367	WT AVG	368	WT AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$30	\$2,159	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$37	\$2,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$327	\$18,775
56.5	1962	\$0	\$0	\$700	\$39,535	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$645	\$35,814	\$0	\$0	\$0	\$0	\$0	\$0	\$841	\$46,659
54.5	1964	\$38	\$2,098	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,524	\$81,530
52.5	1966	\$67	\$3,503	\$164	\$8,588	\$0	\$0	\$0	\$0	\$1,596	\$83,786
51.5	1967	\$57	\$2,959	\$0	\$0	\$0	\$0	\$0	\$0	\$639	\$32,883
50.5	1968	\$0	\$0	\$24	\$1,205	\$0	\$0	\$0	\$0	\$460	\$23,229
49.5	1969	\$381	\$18,873	\$24	\$1,202	\$0	\$0	\$0	\$0	\$939	\$46,499
48.5	1970	\$654	\$31,719	\$801	\$38,847	\$0	\$0	\$0	\$0	\$1,213	\$58,810
47.5	1971	\$1,448	\$68,798	\$4	\$205	\$0	\$0	\$0	\$0	\$912	\$43,342
46.5	1972	\$1,046	\$48,635	\$21	\$955	\$0	\$0	\$0	\$0	\$1,881	\$87,473
45.5	1973	\$279	\$12,676	\$116	\$5,293	\$0	\$0	\$0	\$0	\$1,545	\$70,286
44.5	1974	\$2,030	\$90,326	\$98	\$4,354	\$0	\$0	\$0	\$0	\$247	\$10,999
43.5	1975	\$1,284	\$55,866	\$2,138	\$92,996	\$0	\$0	\$0	\$0	\$1,205	\$52,401
42.5	1976	\$1,184	\$50,326	\$3,710	\$157,683	\$0	\$0	\$0	\$0	\$1,064	\$45,229
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,407	\$58,372
40.5	1978	\$108	\$4,368	\$24	\$965	\$0	\$0	\$0	\$0	\$339	\$13,714
39.5	1979	\$107	\$4,213	\$312	\$12,338	\$0	\$0	\$0	\$0	\$247	\$9,752
38.5	1980	\$1,536	\$59,120	\$84	\$3,234	\$0	\$0	\$1,021	\$39,319	\$316	\$12,174
37.5	1981	\$0	\$0	\$41	\$1,553	\$0	\$0	\$2,735	\$102,544	\$704	\$26,390
36.5	1982	\$145	\$5,299	\$0	\$0	\$0	\$0	\$0	\$0	\$399	\$14,565
35.5	1983	\$285	\$10,126	\$0	\$0	\$0	\$0	\$1,353	\$48,023	\$0	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$2,096	\$72,320	\$0	\$0
33.5	1985	\$5,776	\$193,485	\$0	\$0	\$0	\$0	\$0	\$0	\$2,708	\$90,704
32.5	1986	\$367	\$11,923	\$0	\$0	\$0	\$0	\$0	\$0	\$1,396	\$45,380
31.5	1987	\$0	\$0	\$347	\$10,936	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1988	\$763	\$23,278	\$0	\$0	\$0	\$0	\$0	\$0	\$2,285	\$69,689
29.5	1989	\$1,844	\$54,396	\$0	\$0	\$0	\$0	\$0	\$0	\$193	\$5,690
28.5	1990	\$0	\$0	\$144	\$4,090	\$0	\$0	\$0	\$0	\$74	\$2,119
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,572	\$43,221
26.5	1992	\$1,695	\$44,926	\$0	\$0	\$0	\$0	\$0	\$0	\$427	\$11,327
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242	\$6,165
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$952
23.5	1995	\$1,744	\$40,973	\$73	\$1,704	\$0	\$0	\$0	\$0	\$122	\$2,875
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1997	\$2,766	\$59,465	\$113	\$2,420	\$0	\$0	\$498	\$10,706	\$1,276	\$27,442
20.5	1998	\$677	\$13,882	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1999	\$864	\$16,843	\$227	\$4,418	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72	\$1,333
17.5	2001	\$633	\$11,072	\$0	\$0	\$0	\$0	\$0	\$0	\$2,859	\$50,034
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,108	\$32,677
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$329	\$4,446	\$0	\$0
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$220	\$1,652	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,108	\$11,595
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$28,710		\$9,163		\$0		\$8,032		\$35,284	
TOTAL WEIGHTED AVERAGE AGE			\$981,100		\$392,520		\$0		\$277,358		\$1,238,049
		34.2		42.8		0.0		34.5		35.1	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	389	WT AVG	370	WT AVG	371	WT AVG	373	WT AVG	390	WT AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$4,404	\$297,252	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$4,808	\$319,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$31	\$1,888	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$10	\$619	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1962	\$0	\$0	\$8	\$467	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1964	\$0	\$0	\$11	\$578	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$24	\$1,287	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1966	\$82	\$4,313	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1968	\$0	\$0	\$24	\$1,190	\$0	\$0	\$4	\$188	\$0	\$0
49.5	1969	\$0	\$0	\$61	\$3,034	\$0	\$0	\$125	\$6,188	\$0	\$0
48.5	1970	\$0	\$0	\$15	\$748	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1971	\$7,256	\$344,647	\$0	\$0	\$16	\$754	\$48	\$2,273	\$0	\$0
46.5	1972	\$575	\$26,741	\$85	\$3,945	\$22	\$1,009	\$154	\$7,139	\$0	\$0
45.5	1973	\$0	\$0	\$53	\$2,409	\$0	\$0	\$31	\$1,408	\$0	\$0
44.5	1974	\$0	\$0	\$175	\$7,768	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1975	\$8,878	\$386,172	\$65	\$2,841	\$0	\$0	\$26	\$1,118	\$0	\$0
42.5	1976	\$162	\$6,870	\$0	\$0	\$63	\$2,675	\$0	\$0	\$0	\$0
41.5	1977	\$7,856	\$326,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$5,860	\$237,324	\$116	\$4,690	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1979	\$181	\$7,166	\$110	\$4,336	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1980	\$1,520	\$58,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$882	\$33,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$186	\$6,798	\$31	\$1,147	\$0	\$0	\$0	\$0
35.5	1983	\$0	\$0	\$132	\$4,675	\$276	\$9,783	\$59	\$2,088	\$0	\$0
34.5	1984	\$0	\$0	\$95	\$3,276	\$93	\$3,209	\$0	\$0	\$0	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$197	\$6,612	\$32	\$1,059	\$0	\$0
32.5	1986	\$0	\$0	\$68	\$2,205	\$621	\$20,190	\$0	\$0	\$0	\$0
31.5	1987	\$0	\$0	\$142	\$4,480	\$0	\$0	\$44	\$1,401	\$0	\$0
30.5	1988	\$0	\$0	\$73	\$2,226	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$667	\$19,665	\$581	\$17,152	\$0	\$0	\$0	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1991	\$623	\$17,131	\$0	\$0	\$971	\$26,707	\$0	\$0	\$0	\$0
26.5	1992	\$0	\$0	\$161	\$4,266	\$176	\$4,877	\$0	\$0	\$0	\$0
25.5	1993	\$0	\$0	\$78	\$1,979	\$719	\$18,340	\$150	\$3,823	\$0	\$0
24.5	1994	\$0	\$0	\$97	\$2,378	\$0	\$0	\$106	\$2,607	\$0	\$0
23.5	1995	\$0	\$0	\$116	\$2,726	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1996	\$0	\$0	\$362	\$8,141	\$1,235	\$27,799	\$0	\$0	\$0	\$0
21.5	1997	\$15,402	\$331,137	\$231	\$4,964	\$0	\$0	\$240	\$5,154	\$0	\$0
20.5	1998	\$793	\$16,247	\$91	\$1,873	\$927	\$19,006	\$321	\$6,580	\$0	\$0
19.5	1999	\$1,591	\$31,029	\$0	\$0	\$3,316	\$64,667	\$0	\$0	\$0	\$0
18.5	2000	\$4,522	\$83,657	\$183	\$3,388	\$4,431	\$81,973	\$52	\$969	\$0	\$0
17.5	2001	\$1,509	\$26,401	\$158	\$2,757	\$5,062	\$88,593	\$870	\$16,229	\$0	\$0
16.5	2002	\$0	\$0	\$390	\$6,432	\$1,791	\$29,552	\$790	\$13,042	\$0	\$0
15.5	2003	\$0	\$0	\$2,192	\$33,969	\$354	\$5,493	\$161	\$2,492	\$0	\$0
14.5	2004	\$0	\$0	\$651	\$9,435	\$2,115	\$30,665	\$286	\$4,147	\$0	\$0
13.5	2005	\$0	\$0	\$1,423	\$19,214	\$929	\$12,542	\$0	\$0	\$0	\$0
12.5	2006	\$0	\$0	\$127	\$1,582	\$3,088	\$38,594	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$668	\$7,684	\$2,260	\$25,984	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$833	\$6,245	\$1,339	\$10,046	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$629	\$4,089	\$597	\$3,881	\$681	\$4,429	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$183	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$560	\$2,520	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$204	\$712	\$722	\$2,528	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$681	\$1,702	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$66,903		\$10,743		\$33,176		\$4,213		\$0	
TOTAL WEIGHTED AVERAGE AGE			\$2,553,472		\$200,962		\$557,797		\$81,517		\$0
		38.2		18.7		16.8		19.3		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY													
AGE	YEAR	3910		3911		3912		3913		3914		WT AVG	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	3921	WT AVG	3922	WT AVG	3923	WT AVG	3924	WT AVG	393	WT AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$34,374	\$257,807	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$41,601	\$145,605	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$36,470	\$54,706	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$112,446		\$0		\$0		\$0	
TOTAL WEIGHTED		\$0		\$458,118		\$0		\$0		\$0	
AVERAGE AGE		0.0		4.1		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

		*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY									
AGE	YEAR	394		395		396		397		398	
		WT	AVG	WT	AVG	WT	AVG	WT	AVG	WT	AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56.5	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$0		\$0	
TOTAL WEIGHTED		\$0		\$0		\$0		\$0		\$0	
AVERAGE AGE		0.0		0.0		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Retirements

*ADJUSTED TO REFLECT ACTUAL, BUDGETED AND/OR ANTICIPATED ACTIVITY & EXCLUDE HURRICANE MICHAEL ACTIVITY

AGE	YEAR	399	WT AVG	WT AVG	WT AVG	WT AVG	TOTAL	WT AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$30	\$2,159
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$4,404	\$297,252
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$4,808	\$319,760
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$37	\$2,328
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$31	\$1,888
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$10	\$619
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$327	\$18,775
56.5	1962	\$0	\$0	\$0	\$0	\$0	\$708	\$40,003
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$1,486	\$82,473
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$49	\$2,675
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$1,548	\$82,816
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$1,908	\$100,171
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$696	\$35,841
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$511	\$25,813
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$1,531	\$75,796
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$2,683	\$130,124
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$9,685	\$460,019
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$3,783	\$175,896
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$2,024	\$92,072
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$2,549	\$113,447
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$13,595	\$691,393
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$6,183	\$262,782
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$9,263	\$384,405
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$6,446	\$261,061
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$957	\$37,805
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$4,477	\$172,378
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$4,361	\$163,545
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$762	\$27,809
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$2,104	\$74,696
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$2,284	\$78,805
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$8,712	\$291,859
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$2,452	\$79,697
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$534	\$16,817
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$3,121	\$95,194
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$3,285	\$96,904
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$218	\$6,209
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$3,166	\$87,059
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$2,460	\$65,196
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$1,189	\$30,307
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$242	\$5,937
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$2,054	\$48,277
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$1,597	\$35,939
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$20,525	\$441,289
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$2,809	\$57,589
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$5,988	\$116,957
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$9,261	\$171,319
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$11,091	\$194,088
16.5	2002	\$0	\$0	\$0	\$0	\$0	\$2,971	\$49,026
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$4,815	\$74,631
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$3,052	\$44,247
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$2,682	\$36,202
12.5	2006	\$0	\$0	\$0	\$0	\$0	\$3,214	\$40,176
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$2,928	\$33,669
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$0	\$0	\$0	\$36,767	\$275,749
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$1,907	\$12,398
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$2,141	\$11,778
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$560	\$2,520
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$42,527	\$148,845
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$681	\$1,702
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$36,470	\$54,706
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0	\$308,670	
TOTAL WEIGHTED			\$0		\$0			\$6,740,893
AVERAGE AGE		0.0		0.0		0.0	21.8	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
PLANT IN SERVICE AND RESERVE SUMMARY
 2015

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers ¹	Purch. & Adj.	Ending Balance
350	17,629	-	-	-	-	17,629	350	0	-	-	-	-	-	-	0
3501	23,842	-	-	-	-	23,842	3501	18,962	-	334	-	-	(3,799)	-	15,497
352	197,760	-	-	-	-	197,760	352	17,516	-	3,559	-	-	-	-	21,075
353	3,748,521	-	-	-	-	3,748,521	353	948,485	-	97,461	-	-	-	-	1,045,946
354	224,802	-	-	-	-	224,802	354	190,300	-	4,721	-	-	-	-	195,021
355	1,652,655	8,300	-	(74,358)	-	1,586,597	355	1,073,936	(74,358)	113,733	-	-	43,786	-	1,157,097
3551	2,656,275	82,797	-	-	-	2,739,072	3551	334,844	-	98,940	-	-	(39,987)	-	393,797
356	2,581,643	88,158	-	(43,905)	-	2,625,896	356	788,802	(43,905)	62,829	-	-	-	-	807,726
359	6,788	-	-	-	-	6,788	359	5,500	-	102	-	-	-	-	5,602
360	13,572	-	-	-	-	13,572	360	0	-	-	-	-	-	-	-
3601	56,995	-	-	-	-	56,995	3601	29,540	-	912	-	-	-	-	30,452
361	174,032	-	-	-	-	174,032	361	41,158	-	2,958	-	-	-	-	44,116
362	8,854,499	41,604	-	-	-	8,896,103	362	2,682,209	-	212,508	-	-	(167,529)	-	2,727,188
364	14,246,551	612,261	-	(38,449)	-	14,820,363	364	6,805,380	(38,449)	561,329	-	(193,720)	357,983	-	7,492,523
365	13,103,924	328,200	-	(42,186)	-	13,389,938	365	8,358,900	(42,186)	449,941	10,416	(41,970)	(24,803)	-	8,710,298
366	5,551,124	109,758	-	(4,991)	-	5,655,891	366	952,687	(4,991)	100,447	-	(7,108)	(120,017)	-	921,018
367	8,156,370	218,586	-	(4,098)	-	8,370,858	367	2,619,265	(4,098)	262,234	-	(3,877)	-	-	2,873,524
368	16,855,222	651,596	-	(6,412)	-	17,500,406	368	11,953,804	(6,412)	686,453	1,920	(47,976)	(87,732)	-	12,500,057
369	10,187,082	211,555	-	(10,536)	-	10,388,101	369	6,560,065	(10,536)	361,935	1,219	(19,659)	(105,530)	-	6,787,494
370	3,913,686	164,433	-	(103,250)	-	3,974,869	370	2,285,298	(103,250)	145,192	955	(7,902)	296,559	-	2,616,852
371	3,043,389	156,698	-	(21,388)	-	3,178,699	371	1,573,237	(21,388)	140,547	-	(1,964)	(148,931)	-	1,541,501
373	1,446,129	27,222	-	(2,667)	-	1,470,684	373	1,054,775	(2,667)	71,407	-	(2,975)	-	-	1,120,540
380	320,005	-	-	-	-	320,005	380	0	-	-	-	-	-	-	0
389	896,881	-	-	(32,725)	-	864,156	389	6,704	-	-	-	-	-	-	6,704
390	4,490,064	-	-	(479,780)	-	4,010,284	390	748,472	(479,780)	82,604	340,265	(2,500)	-	-	689,061
3910	381,381	-	-	-	-	381,381	3910	60,188	-	15,258	-	-	-	-	75,446
3911	10,900	-	-	-	-	10,900	3911	31,498	-	39,907	-	-	-	-	71,405
3912	267,818	-	-	-	-	267,818	3912	245,498	-	14,700	-	-	-	-	260,198
3913	6,997	-	-	-	-	6,997	3913	5,282	-	343	-	-	-	-	5,625
3914	1,057,413	66,062	-	-	-	1,123,475	3914	1,007,416	-	11,929	-	-	-	-	1,019,345
3921	101,665	(65,665)	16,000	(35,281)	23,233	39,952	3921	5,515	(35,281)	8,449	16,000	-	-	-	(5,317)
3922	909,409	66,281	-	-	(23,233)	952,457	3922	485,524	-	103,612	-	-	-	-	589,136
3923	3,534,619	-	-	-	-	3,534,619	3923	1,600,669	-	212,930	-	-	-	-	1,813,599
3924	144,084	-	-	-	-	144,084	3924	61,304	-	5,873	-	-	-	-	67,177
393	149,712	-	-	-	-	149,712	393	128,546	-	6,305	-	-	-	-	134,851
394	355,633	17,440	-	-	-	373,073	394	205,416	-	31,630	-	-	-	-	237,046
395	119,512	-	-	-	-	119,512	395	91,272	-	7,018	-	-	-	-	98,290
396	302,981	-	-	-	-	302,981	396	191,566	-	15,436	-	-	-	-	207,002
397	366,628	-	-	-	-	366,628	397	240,652	-	32,719	-	-	-	-	273,371
398	56,868	-	-	-	-	56,868	398	21,708	-	5,790	-	-	-	-	27,498
399	10,000	-	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
TOTAL	110,195,060	2,785,286	16,000	(900,026)	0	112,096,320		53,441,893	(867,301)	3,972,045	370,775	(329,651)	0	0	56,587,761

¹ Reserve Transfers approved in Order No. PSC-15-0575-PAA-EI, issued December 21, 2015, in Docket No. 150162-EI, In re: Petition for approval of 2015 depreciation study by Florida Public Utilities Company.

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Exhibit F 2015 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Sch F 2015	Plant in Service	Additions	371	\$ 156,698	ASR reported \$200,602. Retirement corrections totaling \$43,905 were reported as Additions. Moved corrections to Retirements.
Sch F 2015	Plant in Service	Additions	3910	\$ -	ASR reported \$66,062. This is for the Outage Management System software and should be in Acct 3914.
Sch F 2015	Plant in Service	Additions	3914	\$ 66,062	ASR reported \$0. This is for the Outage Management System software and should be in Acct 3914.
Sch F 2015	Plant in Service	Additions	3921	\$ (65,665)	ASR reported (\$65,665). A rebate of (\$65,720) for Veh#996 was included in Additions. The vehicle for which this rebate belongs was reclassified during the last study to account 3923. In 2016, this rebate was reclassified to account 3923.
Sch F 2015	Plant in Service	Transfers	3921	\$ 16,000	ASR reported \$23,233. This is a reclassification of (\$16K) for Salvage and \$39K for Veh #997 from account 3922. This occurred in the same month the workorder was closed to additions so there is no effect on accum. depr. moved reclassification entry to Adj. column and \$16K for Salvage is a transfer to Reserve Salvage column.
Sch F 2015	Plant in Service	Transfers	3922	\$ -	ASR reported (\$23,233). This is a reclassification of (\$16K) for Salvage and \$39K for Veh #997 to account 3921. This occurred in the same month the workorder was closed to additions so there is no effect on accum. depr.
Sch F 2015	Plant in Service	Retirements	371	\$ (21,388)	ASR reported (\$65,293). Retirements of \$43,905 were reclassified out of account. The reclassifications were reported as Additions.
Sch F 2015	Plant in Service	Purch. & Adj.	3921	23,233	ASR reported \$0. Reclassification reported as a transfer.
Sch F 2015	Plant in Service	Purch. & Adj.	3922	(23,233)	ASR reported \$0. Reclassification reported as a transfer.
Sch F 2015	Reserve	Retirements	356	\$788,802	ASR reported \$744,898. Retirements were reported in Beginning Balance.
Sch F 2015	Reserve	Retirements	355	\$ (74,358)	ASR reported \$0. Retirements were reported as Accruals.
Sch F 2015	Reserve	Retirements	356	\$ (43,905)	ASR reported \$0. Retirements were reported in Beginning Balance.
Sch F 2015	Reserve	Retirements	371	\$ (21,388)	ASR reported (\$65,293). Retirement adjustments totaling \$43,905 was reported as Reclassifications.
Sch F 2015	Reserve	Accruals	355	\$113,733	ASR reported \$39,375. Accruals included Retirements of (\$74,358).
Sch F 2015	Reserve	Salvage	365	\$ 10,416	ASR reported \$0. Salvage was reported as COR.
Sch F 2015	Reserve	Salvage	368	\$ 1,920	ASR reported \$977. Salvage was reported as COR.
Sch F 2015	Reserve	Salvage	370	\$ 955	ASR reported \$4,803. GL balance for Salvage was \$955. ASR was overstated.
Sch F 2015	Reserve	Salvage	3921	\$ 16,000	ASR reported \$0. Salvage of \$16K transferred from Plant in Service.
Sch F 2015	Reserve	COR	365	\$ (41,970)	ASR reported (\$31,554). Balance included Salvage.
Sch F 2015	Reserve	COR	368	\$ (47,976)	ASR reported (\$47,034). Salvage was reported as COR.
Sch F 2015	Reserve	COR	370	\$ (7,902)	ASR reported \$11,750. GL balance for COR is (\$7,902). ASR was overstated.
Sch F 2015	Reserve	Purch. & Adj.	371	\$ -	ASR reported \$43,905. This was a retirement adjustment to reclassify conductors to appropriate FERC account. Moved to retirements.

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
PLANT IN SERVICE AND RESERVE SUMMARY
 2016

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance
350	17,629	-	-	-	-	17,629	350	-	-	-	-	-	-	-	-
3501	23,842	-	-	-	-	23,842	3501	15,497	-	334	-	-	-	-	15,831
352	197,760	-	-	-	-	197,760	352	21,075	-	3,560	-	-	-	-	24,635
353	3,748,521	618,968	-	-	-	4,367,489	353	1,045,946	-	97,462	-	-	-	-	1,143,408
354	224,802	-	-	-	-	224,802	354	195,021	-	4,721	-	-	-	-	199,742
355	1,586,597	-	-	-	-	1,586,597	355	1,157,097	-	65,050	-	-	-	-	1,222,147
3551	2,739,072	2,197,101	-	-	-	4,936,173	3551	393,797	-	93,999	-	-	-	-	487,796
356	2,625,896	618,319	-	-	-	3,244,215	356	807,726	-	70,035	-	-	-	-	877,761
359	6,788	-	-	-	-	6,788	359	5,602	-	102	-	-	-	-	5,704
360	13,572	-	-	-	-	13,572	360	-	-	-	-	-	-	-	0
3601	56,995	-	-	-	-	56,995	3601	30,452	-	912	-	-	-	-	31,364
361	174,032	1,024,951	-	-	-	1,198,983	361	44,116	-	2,959	-	-	-	-	47,075
362	8,896,103	4,150,014	-	-	-	13,046,117	362	2,727,188	-	237,725	-	-	-	-	2,964,913
364	14,820,363	711,383	-	-	(32,437)	15,499,309	364	7,492,523	(32,437)	580,953	-	(179,062)	-	-	7,861,978
365	13,389,938	591,281	-	(9,519)	(3,337)	13,968,363	365	8,710,298	(9,519)	458,159	3,922	(35,197)	-	-	9,127,662
366	5,655,891	283,559	-	-	(504)	5,938,946	366	921,018	-	103,828	-	(2,612)	-	-	1,022,233
367	8,370,858	177,674	-	(2,203)	(75,521)	8,470,809	367	2,873,524	(2,203)	269,479	-	(3,449)	-	-	3,137,351
368	17,500,406	391,500	-	(7,976)	(91,859)	17,792,071	368	12,500,057	(7,976)	704,234	229	(26,189)	-	-	13,170,356
369	10,388,101	168,302	-	(6,015)	(833)	10,549,555	369	6,787,494	(6,015)	367,765	980	(19,664)	-	-	7,130,560
370	3,974,869	130,871	-	(70,375)	-	4,035,365	370	2,616,852	(70,375)	147,855	1,272	(4,425)	-	-	2,691,179
371	3,178,699	117,825	-	(26,017)	-	3,270,507	371	1,541,501	(26,017)	145,109	-	(1,199)	-	-	1,659,394
373	1,470,684	682,756	-	(4,837)	-	2,148,603	373	1,120,540	(4,837)	73,338	-	(682)	-	-	1,188,359
380	320,005	-	-	-	-	320,005	380	-	-	-	-	-	-	-	0
389	864,156	-	-	-	-	864,156	389	6,704	-	-	-	-	-	-	6,704
390	4,010,284	-	-	-	-	4,010,284	390	689,061	-	80,206	-	-	-	-	769,267
3910	381,381	-	-	-	-	381,381	3910	75,446	-	15,258	-	-	-	-	90,704
3911	10,900	-	-	-	-	10,900	3911	71,405	-	36,792	-	-	-	-	108,197
3912	267,818	9,049	-	-	-	276,867	3912	260,198	-	14,700	-	-	-	-	274,898
3913	6,997	-	-	-	-	6,997	3913	5,625	-	343	-	-	-	-	5,968
3914	1,123,475	13,763	-	-	-	1,137,238	3914	1,019,345	-	11,928	-	-	-	-	1,031,273
3921	39,952	308,252	-	-	65,720	413,924	3921	(5,317)	-	15,477	-	-	-	-	10,160
3922	952,457	76,268	25,020	-	-	1,053,745	3922	589,136	-	35,375	-	-	15,688	-	640,198
3923	3,534,619	161,018	-	-	(65,720)	3,629,917	3923	1,813,599	-	252,315	-	-	-	-	2,065,914
3924	144,084	-	-	-	-	144,084	3924	67,177	-	5,833	-	-	-	-	73,010
393	149,712	-	-	-	-	149,712	393	134,851	-	6,304	-	-	-	-	141,155
394	373,073	40,080	-	-	-	413,153	394	237,046	-	31,631	-	-	-	-	268,677
395	119,512	-	-	-	-	119,512	395	98,290	-	7,019	-	-	-	-	105,309
396	302,981	581,723	-	-	-	884,704	396	207,002	-	11,969	-	-	-	-	218,971
397	366,628	-	-	-	-	366,628	397	273,371	-	32,719	-	-	-	-	306,090
398	56,868	-	-	-	-	56,868	398	27,498	-	5,790	-	-	-	-	33,288
399	10,000	-	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
TOTAL	112,096,320	13,054,660	25,020	(159,379)	(172,054)	124,844,567		56,587,761	(159,379)	3,991,236	6,403	(272,479)	15,688	0	60,169,229

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Exhibit F 2016 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Sch F 2016	Plant in Service	Additions	364	\$ 711,383	ASR reported \$721,208. Reduced balance by \$9,825 for CIAC. CIAC was reported as Purch. & Adj..
Sch F 2016	Plant in Service	Transfers	3921	\$ -	ASR reported \$65,720. Reclassification of vehicle rebate booked to the incorrect transportation account. Moved to Adj. Purch. & Adj..
Sch F 2016	Plant in Service	Transfers	3923	\$ -	ASR reported (\$65,720). Reclassification of vehicle rebate booked to the incorrect transportation account. Moved to Adj. Purch. & Adj..
Sch F 2016	Plant in Service	Retirements	370	\$ (70,375)	ASR reported (\$69,818). Retirements were booked at book value and not original costs. Increased balance by (\$557) to correct the error. GL will be corrected in 2019.
Sch F 2016	Plant in Service	Purch. & Adj.	364	\$ -	ASR reported (\$9,825). This was for CIAC and have been moved to Additions.
Sch F 2016	Plant in Service	Purch. & Adj.	3921	\$ 65,720	ASR reported \$0. Reclassification of vehicle rebate booked to the incorrect transportation account. Moved to Adj. Purch. & Adj..
Sch F 2016	Plant in Service	Purch. & Adj.	3923	\$ (65,720)	ASR reported \$0. Reclassification of vehicle rebate booked to the incorrect transportation account. Moved to Adj. Purch. & Adj..
Sch F 2016	Reserve	Retirements	370	\$ (70,375)	ASR reported (\$69,818). Retirements were booked at book value and not original costs. Increased balance by (\$557) to correct the error. GL will be corrected in 2019.
Sch F 2016	Reserve	Salvage	365	\$ 3,922	ASR reported \$3,241. Salvage was reported as COR.
Sch F 2016	Reserve	Salvage	368	\$ 229	ASR reported \$51. Salvage was reported as COR.
Sch F 2016	Reserve	Salvage	369	\$ 980	ASR reported \$810. Salvage was reported as COR.
Sch F 2016	Reserve	Salvage	370	\$ 1,272	ASR reported \$772. Salvage was reported as COR.
Sch F 2016	Reserve	COR	365	\$ (35,197)	ASR reported (\$34,516). Salvage was reported as COR.
Sch F 2016	Reserve	COR	368	\$ (26,189)	ASR reported (\$26,010). Salvage was reported as COR.
Sch F 2016	Reserve	COR	369	\$ (19,664)	ASR reported (\$19,494). Salvage was reported as COR.
Sch F 2016	Reserve	COR	370	\$ (4,425)	ASR reported (\$3,925). Salvage was reported as COR.

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
PLANT IN SERVICE AND RESERVE SUMMARY
 2017

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance
350	17,629	-	-	-	-	17,629	350	-	-	-	-	-	-	-	-
3501	23,842	-	-	(23,842)	-	-	3501	15,831	(23,842)	334	8,586	(19)	-	-	890
352	197,760	1,618,147	-	-	-	1,815,907	352	24,635	-	3,560	-	-	-	-	28,194
353	4,367,489	2,357,426	-	-	-	6,724,915	353	1,143,408	-	114,823	-	-	-	-	1,258,231
354	224,802	-	-	-	-	224,802	354	199,742	-	4,721	-	-	-	-	204,463
355	1,586,597	-	-	(138,850)	-	1,447,747	355	1,222,147	(138,850)	63,966	48,875	(846,307)	-	-	349,831
3551	4,936,173	40,436	-	(490,297)	(481,451)	4,004,861	3551	487,796	(490,297)	133,330	471,382	(6,993)	-	-	595,217
356	3,244,215	672,120	-	(910,388)	-	3,005,947	356	877,761	(910,388)	78,192	399,169	-	-	-	444,733
359	6,788	-	-	-	-	6,788	359	5,704	-	102	-	-	-	-	5,806
360	13,572	-	-	-	-	13,572	360	-	-	-	-	-	-	-	-
3601	56,995	-	-	-	-	56,995	3601	31,364	-	912	-	-	-	-	32,276
361	1,198,983	-	-	-	-	1,198,983	361	47,075	-	20,383	-	-	-	-	67,457
362	13,046,117	63,002	-	-	(180,122)	12,928,998	362	2,964,913	-	310,611	-	(28,927)	-	-	3,246,597
364	15,499,309	768,779	-	(107,649)	-	16,160,439	364	7,861,978	(107,649)	616,465	-	(209,334)	-	-	8,161,460
365	13,968,363	750,294	-	(28,487)	-	14,690,170	365	9,127,662	(28,487)	482,983	18,055	(85,102)	-	-	9,515,111
366	5,938,946	449,533	-	(809)	-	6,387,670	366	1,022,233	(809)	108,768	-	(899)	-	-	1,129,293
367	8,470,809	346,386	-	(13,886)	-	8,803,308	367	3,137,351	(13,886)	272,823	-	(9,920)	-	-	3,386,368
368	17,792,071	847,088	-	(14,149)	-	18,625,010	368	13,170,356	(14,149)	718,979	-	(20,646)	-	-	13,854,539
369	10,549,555	604,930	-	(54,632)	-	11,099,853	369	7,130,560	(54,632)	417,393	722	(12,606)	-	-	7,481,437
370	4,035,365	154,198	-	(17,252)	-	4,172,312	370	2,691,179	(17,252)	151,972	439	(7,230)	-	-	2,819,108
371	3,270,507	116,813	-	(30,440)	-	3,356,880	371	1,659,394	(30,440)	148,670	-	(4,531)	-	-	1,773,093
373	2,148,603	133,663	-	(8,381)	-	2,273,886	373	1,188,359	(8,381)	109,941	-	(1,954)	-	-	1,287,965
380	320,005	-	-	-	-	320,005	380	-	-	-	-	-	-	-	0
389	864,156	-	-	-	-	864,156	389	6,704	-	-	-	-	-	-	6,704
390	4,010,284	-	-	-	-	4,010,284	390	769,267	-	80,206	-	-	-	-	849,472
3910	381,381	63,631	-	-	-	445,012	3910	90,704	-	23,106	-	-	-	-	113,810
3911	10,900	-	-	-	-	10,900	3911	108,197	-	36,346	-	-	-	-	144,543
3912	276,867	-	-	-	-	276,867	3912	274,898	-	3,550	-	-	-	-	278,448
3913	6,997	-	-	-	-	6,997	3913	5,968	-	343	-	-	-	-	6,311
3914	1,137,238	133,279	-	-	-	1,270,518	3914	1,031,273	-	20,816	-	-	-	-	1,052,090
3921	413,924	-	-	-	-	413,924	3921	10,160	-	14,264	-	-	-	-	24,425
3922	1,053,745	81,469	-	(44,438)	(500)	1,090,276	3922	640,198	(44,438)	72,925	1,260	-	-	-	669,946
3923	3,629,917	-	-	-	-	3,629,917	3923	2,065,914	-	237,868	-	-	-	-	2,303,782
3924	144,084	-	-	-	-	144,084	3924	73,010	-	5,969	-	-	-	-	78,979
393	149,712	-	-	-	-	149,712	393	141,155	-	5,056	-	-	-	-	146,211
394	413,153	22,147	-	-	-	435,300	394	268,677	-	36,491	-	-	-	-	305,168
395	119,512	-	-	-	-	119,512	395	105,309	-	6,646	-	-	-	-	111,954
396	884,704	-	-	-	-	884,704	396	218,971	-	38,927	-	-	-	-	257,898
397	366,628	-	-	-	-	366,628	397	306,090	-	30,251	-	-	-	-	336,342
398	56,868	-	-	-	-	56,868	398	33,288	-	5,790	-	-	-	-	39,077
399	10,000	-	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
TOTAL	124,844,567	9,223,341	0	(1,883,500)	(662,073)	131,522,335		60,169,230	(1,883,500)	4,377,480	948,487	(1,234,468)	0	0	62,377,230

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Exhibit F 2017 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Sch F 2017	Plant in Service	Additions	3910	\$ 63,631	ASR reported \$196,910. Accounting software was reported as furniture. Moved to Acct 3914.
Sch F 2017	Plant in Service	Additions	3914	\$ 133,279	ASR reported \$0. This is Accounting Software reported as furniture in Acct 3910
Sch F 2017	Plant in Service	Retirements	355	\$(138,850)	ASR reported (\$28,850). Reported retirements for steel poles and foundations totaling (\$110,000) under Accounts 3551.
Sch F 2017	Plant in Service	Retirements	3551	\$(490,297)	ASR reported (\$600,297). Erroneously reported transmission steel pole and foundation retirements totaling (\$110,000). This account is solely for concrete.
Sch F 2017	Plant in Service	Retirements	369	\$ (54,632)	ASR reported (\$58,322). Booked and reported retirements of street lights totaling (\$3,690) in error.
Sch F 2017	Plant in Service	Retirements	370	\$ (17,252)	ASR reported \$0. Erroneously reported meter retirements totaling (\$17,252) in Account 371.
Sch F 2017	Plant in Service	Retirements	371	\$ (30,440)	ASR reported (\$47,692). Erroneously reported meter retirements totaling (\$17,252).
Sch F 2017	Plant in Service	Retirements	373	\$ (8,381)	ASR reported (\$4,691). Retirements of Street Lights totaling (\$3,690) was erroneously booked and reported in Account 369.
Sch F 2017	Plant in Service	Purch. & Adj.	3551	\$(481,451)	ASR reported \$0. Transferred COR erroneously booked in Plant in Service to Accum. Depreciation.
Sch F 2017	Plant in Service	Purch. & Adj.	362	\$(180,122)	ASR reported \$0. Transferred COR erroneously booked in Plant in Service to Accum. Depreciation.
Sch F 2017	Reserve	Retirements	355	\$(138,850)	ASR reported (\$28,850). Reported retirements for steel poles and foundations totaling (\$110,000) under Accounts 3551.
Sch F 2017	Reserve	Retirements	3551	\$(490,297)	ASR reported (\$600,297). Erroneously reported transmission steel pole and foundation retirements totaling (\$110,000). This account is solely for concrete.
Sch F 2017	Reserve	Retirements	369	\$ (54,632)	ASR reported (\$58,322). Booked and reported retirements of street lights totaling (\$3,690) in error.
Sch F 2017	Reserve	Retirements	370	\$ (17,252)	ASR reported \$0. Erroneously reported meter retirements totaling (\$17,252) in Account 371.
Sch F 2017	Reserve	Retirements	371	\$ (30,440)	ASR reported (\$47,692). Erroneously reported meter retirements totaling (\$17,252).
Sch F 2017	Reserve	Retirements	373	\$ (8,381)	ASR reported (\$4,691). Retirements of Street Lights totaling (\$3,690) was erroneously booked and reported in Account 369.
Sch F 2017	Reserve	Accruals	368	\$ 718,979	ASR reported \$719,324. Inadvertently reported \$345 of COR with Accruals.
Sch F 2017	Reserve	Accruals	369	\$ 417,393	ASR reported \$417,119. Accruals of \$274 were reported in COR in error.
Sch F 2017	Reserve	Salvage	3501	\$ 8,586	ASR reported (\$16,164). Reported Salvage as COR.
Sch F 2017	Reserve	Salvage	355	\$ 48,875	ASR reported \$0. Reported Salvage as COR under Account 355.1.
Sch F 2017	Reserve	Salvage	3551	\$ 471,382	ASR reported \$519,602. Inadvertently reported salvage on Wood poles totaled \$48,875. Also, reported balance was understated by \$655.
Sch F 2017	Reserve	Salvage	365	\$ 18,055	ASR reported \$132. Reported Salvage as COR.
Sch F 2017	Reserve	Salvage	369	\$ 722	ASR reported \$33. Salvage of \$689 was reported as COR.
Sch F 2017	Reserve	COR	3501	\$ (19)	ASR reported \$23,815. Inadvertently reported Salvage totaling \$23,815 as COR. \$19 of the easement transfer costs for the Transmission Line sold was recorded in account 352.
Sch F 2017	Reserve	COR	352	\$ -	ASR reported (\$19). Amount relates to easement transfer costs for transmission line sold.
Sch F 2017	Reserve	COR	355	\$(846,307)	COR on wooden poles reported as concrete.
Sch F 2017	Reserve	COR	3551	\$ (6,993)	ASR reported (\$852,645). Inadvertently reported COR for Wood poles totaling (\$846,307). Also, reported balance was understated by \$655. This account is solely for concrete.
Sch F 2017	Reserve	COR	362	\$ (28,927)	ASR reported (91,435). (\$62,508) of the COR relates to Distribution Pole retirements and should be in Acct 364. The remaining (\$29K) relates to the Coastal Chip Mill Substation Relocation. Retirements were missed and will be recorded in 2019.
Sch F 2017	Reserve	COR	364	\$(209,334)	ASR reported (\$146,826). Includes COR of (\$62,508) on distribution pole retired and reported in account 362.
Sch F 2017	Reserve	COR	365	\$ (85,102)	ASR reported (\$67,180). Inadvertently reported Salvage of (\$17,922) as COR.
Sch F 2017	Reserve	COR	368	\$ (20,646)	ASR reported (\$20,991). Inadvertently reported \$345 of COR with Accruals.
Sch F 2017	Reserve	COR	369	\$ (12,606)	ASR reported (\$11,643). Accruals and Salvage totaling \$963 were reported as COR.
Sch F 2017	Reserve	COR	373	\$ (1,954)	ASR reported (\$2,974). COR was overstated by \$1,021 in error.

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
PLANT IN SERVICE AND RESERVE SUMMARY
 2018

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance
350	17,629	-	-	-	-	17,629	350	-	-	-	-	-	-	-	-
3501	-	-	-	-	-	-	3501	890	-	-	-	(890)	-	-	0
352	1,815,907	103,589	-	-	-	1,919,496	352	28,194	-	33,945	-	-	-	-	62,139
353	6,724,915	236,777	-	-	-	6,961,692	353	1,258,231	-	178,320	-	-	-	-	1,436,551
354	224,802	-	-	-	-	224,802	354	204,463	-	4,721	-	-	-	-	209,183
355	1,447,747	-	-	-	-	1,447,747	355	349,831	-	63,868	-	-	-	-	413,699
3551	4,004,861	9,870	-	-	-	4,014,730	3551	595,217	-	113,118	-	(13,942)	-	-	694,393
356	3,005,947	87,992	-	-	-	3,093,939	356	444,733	-	76,596	-	(14,832)	-	-	506,497
359	6,788	-	-	-	-	6,788	359	5,806	-	102	-	-	-	-	5,907
360	13,572	-	-	-	-	13,572	360	-	-	-	-	-	-	-	-
3601	56,995	-	-	-	-	56,995	3601	32,276	-	912	-	-	-	-	33,188
361	1,198,983	-	-	-	-	1,198,983	361	67,457	-	20,383	-	-	-	-	87,840
362	12,928,998	-	-	-	-	12,928,998	362	3,246,597	-	310,296	-	-	-	-	3,556,893
364	16,160,439	518,901	-	(347,920)	-	16,331,420	364	8,161,460	(347,920)	639,938	-	(115,026)	-	-	8,338,452
365	14,690,170	294,180	-	(266,376)	-	14,717,974	365	9,515,111	(266,376)	503,965	2,022	(20,443)	-	-	9,734,280
366	6,387,670	215,811	-	-	-	6,603,481	366	1,129,293	-	117,149	-	(3,284)	-	-	1,243,158
367	8,803,308	551,910	-	(8,032)	-	9,347,186	367	3,386,368	(8,032)	293,854	363	(13,104)	-	-	3,659,449
368	18,625,010	150,023	-	(281,796)	-	18,493,237	368	13,854,539	(281,796)	748,276	-	(20,954)	-	-	14,300,065
369	11,099,853	230,967	-	(66,903)	-	11,263,916	369	7,481,437	(66,903)	401,613	506	(19,389)	-	-	7,797,264
370	4,172,312	191,601	-	(33,591)	-	4,330,322	370	2,819,108	(33,591)	156,948	-	(2,531)	-	-	2,939,933
371	3,356,880	163,499	-	(33,176)	-	3,487,204	371	1,773,093	(33,176)	152,705	-	(12,163)	-	-	1,880,459
373	2,273,886	84,405	-	(4,213)	-	2,354,078	373	1,287,965	(4,213)	114,064	-	(7,253)	-	-	1,390,563
380	320,005	-	-	-	-	320,005	380	-	-	-	-	-	-	-	-
389	864,156	-	-	-	-	864,156	389	6,704	-	-	-	-	-	-	6,704
390	4,010,284	-	-	-	-	4,010,284	390	849,472	-	80,206	-	-	-	-	929,678
3910	445,012	-	-	-	-	445,012	3910	113,810	-	66,936	-	-	-	-	180,746
3911	10,900	-	-	-	-	10,900	3911	144,543	-	1,557	-	-	-	-	146,100
3912	276,867	-	-	-	-	276,867	3912	278,448	-	3,550	-	-	-	-	281,998
3913	6,997	-	-	-	-	6,997	3913	6,311	-	229	-	-	-	-	6,540
3914	1,270,518	189,775	-	-	-	1,460,293	3914	1,052,090	-	37,628	-	-	-	-	1,089,718
3921	413,924	-	-	-	-	413,924	3921	24,425	-	6,082	-	-	-	-	30,507
3922	1,090,276	-	27,055	(112,446)	(395)	1,004,490	3922	669,946	(112,446)	76,363	16,095	-	25,995	-	675,953
3923	3,629,917	-	-	-	-	3,629,917	3923	2,303,782	-	237,867	-	-	-	-	2,541,650
3924	144,084	-	-	-	-	144,084	3924	78,979	-	5,969	-	-	-	-	84,948
393	149,712	-	-	-	-	149,712	393	146,211	-	4,750	-	-	-	-	150,960
394	435,300	3,748	-	-	-	439,048	394	305,168	-	37,725	-	-	-	-	342,893
395	119,512	-	-	-	-	119,512	395	111,954	-	6,646	-	-	-	-	118,600
396	884,704	-	-	-	-	884,704	396	257,898	-	38,927	-	-	-	-	296,825
397	366,628	-	-	-	-	366,628	397	336,342	-	30,251	-	-	-	-	366,593
398	56,868	-	-	-	-	56,868	398	39,077	-	5,790	-	-	-	-	44,867
399	10,000	-	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
TOTAL	131,522,335	3,033,047	27,055	(1,154,453)	(395)	133,427,589		62,377,230	(1,154,453)	4,571,248	18,986	(243,812)	25,995	0	65,595,194

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 Exhibit F 2018 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Sch F 2018	Plant in Service	Additions	3911	\$ -	ASR reported \$39,392. Accounting Software reported as furniture.
Sch F 2018	Plant in Service	Additions	3914	\$ 189,775	ASR reported \$150,383. Accounting Software totaling \$39,392 was reported as furniture.
Sch F 2018	Plant in Service	Retirements	365	\$ (266,376)	ASR reports (\$268,176). Excluded Meter Retirements totaling (\$1800).
Sch F 2018	Plant in Service	Retirements	370	\$ (33,591)	ASR reports (\$32,114). Meter retirements totaling (\$1,800) was booked in account 365.
Sch F 2018	Plant in Service	Retirements	3922	\$ (112,446)	ASR reports (\$112,478). Retirement recorded for Veh#967 was overstated by (\$32).
Sch F 2018	Reserve	Retirements	365	\$ (266,376)	ASR reports (\$268,176). Excluded Meter Retirements totaling (\$1800).
Sch F 2018	Reserve	Retirements	370	\$ (33,591)	ASR reports (\$32,114). Meter retirements totaling (\$1,800) was booked in account 365.
Sch F 2018	Reserve	Retirements	3922	\$ (112,446)	ASR reports (\$112,478). Retirement recorded for Veh#967 was overstated by (\$32).

Sch. F 2018 includes the following Hurricane Michael Storm Retirements:

Plant Acct.	Retirements
364	\$ (319,210)
365	\$ (257,213)
368	\$ (246,512)
370	\$ (22,849)
TOTAL	\$ (845,783)

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
PLANT IN SERVICE AND RESERVE SUMMARY
 2019 - Projected

PLANT IN SERVICE (\$)							RESERVE (\$)					(CREDIT BALANCES)			
Plant Acct.	Beginning Balance	Additions	Transfers	Retirements	Purch. & Adj.	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Purch. & Adj.	Ending Balance
350	17,629	-	-	-	-	17,629	350	-	-	-	-	-	-	-	0
3501	-	-	-	-	-	-	3501	0	-	-	-	-	-	-	0
352	1,919,496	-	-	-	-	1,919,496	352	62,139	-	34,551	-	-	-	-	96,690
353	6,961,692	620,000	-	-	-	7,581,692	353	1,436,551	-	187,019	-	-	-	-	1,623,570
354	224,802	24,996	-	-	-	249,798	354	209,183	-	4,830	-	-	-	-	214,014
355	1,447,747	300,000	-	(87,938)	-	1,659,809	355	413,699	(87,938)	63,424	12,219	(211,577)	-	-	189,827
3551	4,014,730	-	-	-	-	4,014,730	3551	694,393	-	114,832	117,845	(5,234)	-	-	921,836
356	3,093,939	700,000	-	(119,287)	-	3,674,653	356	506,497	(119,287)	80,373	99,792	(3,708)	-	-	563,667
359	6,788	-	-	-	-	6,788	359	5,907	-	102	-	-	-	-	6,009
360	13,572	-	-	-	-	13,572	360	-	-	-	-	-	-	-	0
3601	56,995	-	-	-	-	56,995	3601	33,188	-	912	-	-	-	-	34,100
361	1,198,983	-	-	-	-	1,198,983	361	87,840	-	20,383	-	-	-	-	108,223
362	12,928,998	306,889	-	-	-	13,235,887	362	3,556,893	-	313,032	-	-	-	-	3,869,925
364	16,331,420	9,599,015	-	(60,646)	-	25,869,789	364	8,338,452	(60,646)	873,080	-	(5,176,931)	-	5,292,006	9,265,961
365	14,717,974	5,747,186	-	(37,567)	-	20,427,593	365	9,734,280	(37,567)	621,037	34,596	(1,813,322)	-	1,904,870	10,443,893
366	6,603,481	431,408	-	(725)	-	7,034,164	366	1,243,158	(725)	120,836	-	(3,476)	-	-	1,359,793
367	9,347,186	875,481	-	(4,322)	-	10,218,344	367	3,659,449	(4,322)	307,878	91	(7,587)	-	-	3,955,509
368	18,493,237	4,088,422	-	(122,796)	-	22,458,863	368	14,300,065	(122,796)	839,605	29,804	(35,630)	-	84,264	15,095,313
369	11,263,916	3,177,535	-	(100,107)	-	14,341,344	369	7,797,264	(100,107)	480,906	857	(250,245)	-	269,456	8,198,131
370	4,330,322	806,228	-	(51,451)	-	5,085,099	370	2,939,933	(51,451)	181,041	666	(148,586)	-	163,951	3,085,554
371	3,487,204	230,631	-	(454,543)	-	3,263,292	371	1,880,459	(454,543)	149,307	-	(9,554)	-	218,376	1,784,044
373	2,354,078	488,385	-	(116,880)	-	2,725,584	373	1,390,563	(116,880)	120,334	-	(4,360)	-	52,338	1,441,996
380	320,005	-	-	-	-	320,005	380	-	-	-	-	-	-	-	0
389	864,156	-	-	-	-	864,156	389	6,704	-	-	-	-	-	-	6,704
390	4,010,284	37,562	-	(3,050)	-	4,044,796	390	929,678	(3,050)	80,310	-	-	-	-	1,006,938
3910	445,012	10,008	-	-	-	455,020	3910	180,746	-	66,767	-	-	-	-	247,513
3911	10,900	25,201	-	-	-	36,101	3911	146,100	-	1,557	-	-	-	-	147,657
3912	276,867	-	-	-	-	276,867	3912	281,998	-	1,955	-	-	-	-	283,953
3913	6,997	-	-	-	-	6,997	3913	6,540	-	229	-	-	-	-	6,769
3914	1,460,293	128,829	-	-	-	1,589,122	3914	1,089,718	-	35,056	-	-	-	-	1,124,773
3921	413,924	-	-	-	(389,973)	23,951	3921	30,507	-	3,041	-	-	-	-	33,548
3922	1,004,490	41,013	(27,161)	(109,789)	133,282	1,041,834	3922	675,953	(109,789)	80,049	4,339	-	(23,236)	3,570	630,885
3923	3,629,917	250,000	-	(381,006)	257,011	3,755,922	3923	2,541,650	(381,006)	255,950	-	-	-	24,390	2,440,985
3924	144,084	-	-	-	-	144,084	3924	84,948	-	11,362	-	-	-	(2,258)	94,053
393	149,712	18,000	-	-	-	167,712	393	150,960	-	396	-	-	-	-	151,356
394	439,048	40,008	-	-	-	479,056	3930	342,893	-	37,962	-	-	-	-	380,854
395	119,512	-	-	-	-	119,512	3940	118,600	-	1,097	-	-	-	-	119,696
396	884,704	13,819	-	-	-	898,523	396	296,825	-	38,927	-	-	-	-	335,752
397	366,628	4,500	-	-	-	371,128	397	366,593	-	15,834	-	-	-	-	382,428
398	56,868	-	-	-	-	56,868	398	44,867	-	5,790	-	-	-	-	50,657
399	10,000	-	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
TOTAL	133,427,589	27,965,117	(27,161)	(1,650,107)	320	159,715,758		65,595,194	(1,650,107)	5,149,763	300,209	(7,670,210)	(23,236)	8,010,963	69,712,576

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Exhibit F 2019 Notes

Exhibit	Schedule	Column	Account	Value	Comment
Sch F 2019	Plant in Service	Transfers	3922	\$ (27,161)	Transferring Veh. 628, 2009 Chevy Trailblazer, to another division in 2019.
Sch F 2019	Plant in Service	Purch. & Adj.	3921	\$ (389,973)	Transportation account adjustment to correct classifications and amount.
Sch F 2019	Plant in Service	Purch. & Adj.	3922	\$ 133,282	Transportation account adjustment to correct classifications and amount.
Sch F 2019	Plant in Service	Purch. & Adj.	3923	\$ 257,011	Transportation account adjustment to correct classifications and amount.
Sch F 2019	Reserves	Transfers	3922	\$ (23,236)	Transferring Veh. 628, 2009 Chevy Trailblazer, to another division in 2019.
Sch F 2019	Reserves	Purch. & Adj.	3921	\$ -	Transportation account adjustment to correct classifications and amount. Revised to reflect adjustment in correct account.
Sch F 2019	Reserves	Purch. & Adj.	3922	\$ 3,570	Transportation account adjustment to correct classifications and amount. Revised to reflect adjustment in correct account.
Sch F 2019	Reserves	Purch. & Adj.	3923	\$ 24,390	Transportation account adjustment to correct classifications and amount. Revised to reflect adjustment in correct account.
Sch F 2019	Reserves	Purch. & Adj.	3924	\$ (2,258)	Reverse Depreciation Computed on Retired Vehicle. Revised to reflect adjustment in correct account.

Estimated Total Hurricane Michael Activity by Account for 2019:

Plant Acct.	Plant Additions	Retirements	Gross Salvage	GOR	Unrecovered Depreciation
362	\$ 11,885				
364	\$ 8,597,303	\$ (22,662)		\$ (5,002,646)	\$ 289,360
365	\$ 4,774,186	\$ (23,231)	\$ 25,992	\$ (1,767,644)	\$ 163,218
367	\$ 252,148				
368	\$ 3,284,725	\$ (75,690)	\$ 29,267	\$ (6,689)	\$ 106,842
369	\$ 2,877,535	\$ (82,847)		\$ (232,415)	\$ 37,041
370	\$ 726,232	\$ (26,240)		\$ (143,064)	\$ 20,887
371	\$ 139,131	\$ (410,969)		\$ (4,590)	\$ 213,786
373	\$ 452,889	\$ (104,456)		\$ (1,144)	\$ 51,194
TOTAL	\$ 21,116,035	\$ (746,095)	\$ 55,259	\$ (7,158,192)	\$ 882,328

Exhibit	Schedule	Column	Account	Value	Comment
Sch F 2019	Reserves	Purch. & Adj.	364	\$ 5,292,006	Excluded Salvage, COR, and Unrecovered Depreciation Related to Hurricane Michael. It has been requested in Docket No. 20190155-EI, under Accumulated Depreciation Asset.
Sch F 2019	Reserves	Purch. & Adj.	365	\$ 1,904,870	
Sch F 2019	Reserves	Purch. & Adj.	368	\$ 84,264	
Sch F 2019	Reserves	Purch. & Adj.	369	\$ 269,456	
Sch F 2019	Reserves	Purch. & Adj.	370	\$ 163,951	
Sch F 2019	Reserves	Purch. & Adj.	371	\$ 218,376	
Sch F 2019	Reserves	Purch. & Adj.	373	\$ 52,338	
	Total Unrecovered Costs Adjustments			\$ 7,985,261	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2019 PROJECTED MONTHLY PLANT ADDITIONS (ACTUAL THROUGH JUNE)

ACCT	DESCRIPTION	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	PROJECTED JUL	PROJECTED AUG	PROJECTED SEP	PROJECTED OCT	PROJECTED NOV	PROJECTED DEC	TOTAL
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	136,524	3,315	2,168	37,507	-	73,414	73,414	73,414	73,414	73,414	73,414	620,000
354	Towers & Fixtures	-	-	-	-	-	-	4,166	4,166	4,166	4,166	4,166	4,166	24,996
355	Poles & Fixtures	-	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
3551	Poles & Fixtures - Concrete	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	116,667	116,667	116,667	116,667	116,667	116,667	700,000
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	19,614	29,363	16,536	5,430	42,136	32,302	32,302	32,302	32,302	32,302	32,302	306,889
364	Poles, Towers & Fixtures	-	13,697	6,732,293	950,182	18,583	(50,846)	322,518	322,518	322,518	322,518	322,518	322,518	9,599,015
365	Overhead Conductors & Devices	-	33,128	4,297,476	46,111	9,905	(2,785)	227,225	227,225	227,225	227,225	227,225	227,225	5,747,186
366	Underground Conduit	-	7,084	8,476	10,066	4,494	15,688	64,267	64,267	64,267	64,267	64,267	64,267	431,408
367	Underground Conductors & Device	-	11,687	205,845	(67,359)	6,309	8,412	118,431	118,431	118,431	118,431	118,431	118,431	875,481
368	Line Transformers	-	136,221	2,140,532	955,953	9,366	106,563	123,298	123,298	123,298	123,298	123,298	123,298	4,088,422
369	Services	-	13,998	2,586,731	170,026	23,567	9,785	62,238	62,238	62,238	62,238	62,238	62,238	3,177,535
370	Meters	-	12,563	913,923	(205,464)	850	3,308	13,508	13,508	13,508	13,508	13,508	13,508	806,228
371	Installations on Customers' Premises	-	6,949	82,639	24,072	27,071	55,310	5,765	5,765	5,765	5,765	5,765	5,765	230,631
373	Street Lighting & Signal Systems	-	2,181	26,236	130,510	9,303	7,285	52,145	52,145	52,145	52,145	52,145	52,145	488,385
380	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
389	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	4,167	4,167	4,167	4,167	4,167	16,729	37,562
3910	Office Furniture & Equipment	-	-	-	-	-	-	1,668	1,668	1,668	1,668	1,668	1,668	10,008
3911	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-	25,201	25,201
3912	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Office Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
3914	Software	-	121	-	-	-	-	21,451	21,451	21,451	21,451	21,451	21,451	128,829
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	-	-	-	-	-	-	41,013	41,013
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	18,000
394	Tools/Shop Equipment	-	3,759	-	-	-	-	6,041	6,041	6,041	6,041	6,041	6,041	40,008
395	Lab Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	13,819	13,819
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	4,500	4,500
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		-	397,527	17,026,829	2,032,802	152,386	194,855	1,302,271	1,302,271	1,302,271	1,302,271	1,302,271	1,649,366	27,965,117

Projections are based on 2019 budget at 6/30/2019. Computation is as follows: Budget - Projects Closed - Hurricane Michael Charges. This amount is either applied to December 2019 or spread evenly over seven months (July to December 2019)

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 PROJECTED MONTHLY PLANT RETIREMENTS (ACTUAL THROUGH JUNE)

ACCT	DESCRIPTION	ACTUAL JAN	ACTUAL FEB	ACTUAL MAR	ACTUAL APR	ACTUAL MAY	ACTUAL JUN	PROJECTED JUL	PROJECTED AUG	PROJECTED SEP	PROJECTED OCT	PROJECTED NOV	PROJECTED DEC	TOTAL
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	14,656	14,656	14,656	14,656	14,656	14,656	87,938
3551	Poles & Fixtures - Concrete	-	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	19,881	19,881	19,881	19,881	19,881	19,881	119,287
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, Towers & Fixtures	-	-	10,270	12,393	-	12,078	4,318	4,318	4,318	4,318	4,318	4,318	60,646
365	Overhead Conductors & Devices	-	-	21,082	2,149	-	3,166	1,862	1,862	1,862	1,862	1,862	1,862	37,567
366	Underground Conduit	-	-	-	-	-	-	121	121	121	121	121	121	725
367	Underground Conductors & Device	-	-	-	-	-	795	588	588	588	588	588	588	4,322
368	Line Transformers	-	-	6,105	69,585	-	39,128	1,330	1,330	1,330	1,330	1,330	1,330	122,796
369	Services	-	-	75,042	7,805	-	-	2,877	2,877	2,877	2,877	2,877	2,877	100,107
370	Meters	-	-	26,240	-	-	-	4,202	4,202	4,202	4,202	4,202	4,202	51,451
371	Installations on Customers' Premises	-	-	40,964	370,005	-	29,668	2,318	2,318	2,318	2,318	2,318	2,318	454,543
373	Street Lighting & Signal Systems	-	-	93,076	11,379	-	9,912	419	419	419	419	419	419	116,880
380	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
389	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3910	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	3,050	3,050
3911	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Office Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
3914	Software	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	-	-	-	-	-	-	109,789	109,789
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	381,006	381,006
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools/Shop Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
395	Lab Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		-	-	272,778	473,317	-	94,746	52,570	52,570	52,570	52,570	52,570	546,415	1,650,107

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2015 - 2019 Net Salvage (Excluding Hurricane Michael)
(NEGATIVE VALUES INDICATE SALVAGE)

ACCT	DESCRIPTION	2015 COR DR.	2015 SALVAGE (CR.)	2015 NET	2016 COR DR.	2016 SALVAGE (CR.)	2016 NET	2017 COR DR.	2017 SALVAGE (CR.)	2017 NET	2018 COR DR.	2018 SALVAGE (CR.)	2018 NET	2019 COR EST	2019 SALVAGE EST	2019 NET EST
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	19	(8,586)	(8,567)	890	-	890	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	846,307	(48,875)	797,432	-	-	-	211,577	(12,219)	199,358
3551	Poles & Fixtures - Concrete	-	-	-	-	-	-	6,993	(471,382)	(464,389)	13,942	-	13,942	5,234	(117,845)	(112,611)
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	(399,169)	(399,169)	14,832	-	14,832	3,708	(99,792)	(96,084)
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	-	-	28,927	-	28,927	-	-	-	-	-	-
364	Poles, Towers & Fixtures	193,720	-	193,720	179,062	-	179,062	209,334	-	209,334	115,026	-	115,026	174,285	-	174,285
365	Overhead Conductors & Devices	41,970	(10,416)	31,554	35,197	(3,922)	31,275	85,102	(18,055)	67,047	20,443	(2,022)	18,421	45,678	(8,604)	37,074
366	Underground Conduit	7,108	-	7,108	2,612	-	2,612	899	-	899	3,284	-	3,284	3,476	-	3,476
367	Underground Conductors & Device	3,877	-	3,877	3,449	-	3,449	9,920	-	9,920	13,104	(363)	12,741	7,587	(91)	7,496
368	Line Transformers	47,976	(1,920)	46,056	26,189	(229)	25,960	20,646	-	20,646	20,954	-	20,954	28,941	(537)	28,404
369	Services	19,659	(1,219)	18,440	19,664	(980)	18,684	12,606	(722)	11,884	19,389	(506)	18,883	17,830	(857)	16,973
370	Meters	7,902	(955)	6,947	4,425	(1,272)	3,153	7,230	(439)	6,791	2,531	-	2,531	5,522	(666)	4,856
371	Installations on Customers' Premises	1,964	-	1,964	1,199	-	1,199	4,531	-	4,531	12,163	-	12,163	4,964	-	4,964
373	Street Lighting & Signal Systems	2,975	-	2,975	682	-	682	1,954	-	1,954	7,253	-	7,253	3,216	-	3,216
380	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	2,500	(340,265)	(337,765)	-	-	-	-	-	-	-	-	-	-	-	-
3910	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3911	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Office Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3914	Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	(16,000)	(16,000)	-	-	-	-	-	-	-	-	-	-	-	-
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	-	-	(1,260)	(1,260)	-	(16,095)	(16,095)	-	(4,339)	(4,339)
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools/Shop Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
395	Lab Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS		329,651	(370,775)	(41,124)	272,479	(6,403)	266,076	1,234,468	(948,487)	285,980	243,812	(18,986)	224,826	512,018	(244,950)	267,068

Excludes Net Salvage of \$7,101,375 relating to Hurricane Michael.

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
2015 - 2019 Net Salvage Percentage (Excluding Hurricane Michael)
 (Negative Percentage Indicates Negative Salvage)

ACCT.	DESCRIPTION	2015			2016			2017			2018			Estimated 2019			Estimated 5 Year Average				
		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. %	5 YR TOTAL RET.	5 YR TOTAL SAL. - (COR)	5 YR AVERAGE NET SAL. %		
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
352	Structures & Improvements	-	-	-	-	-	23,842	8,567	35.93%	-	-	-	-	-	-	-	-	-	-		
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
355	Poles & Fixtures	74,358	-	-	-	-	138,850	(797,432)	(574.31%)	-	-	-	-	-	-	87,938	(199,358)	(226.7%)	301,146	(996,790)	(331.%)
3551	Poles & Fixtures - Concrete	-	-	-	-	-	490,297	464,389	94.72%	-	-	-	-	-	-	-	112,611	-	490,297	563,058	114.84%
356	Overhead Conductors & Devices	43,905	-	-	-	-	910,388	399,169	43.85%	-	-	-	-	-	-	119,287	96,084	80.55%	1,073,580	480,421	44.75%
359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
364	Poles, Towers & Fixtures	38,449	(193,720)	(503.84%)	32,437	(179,062)	(552.03%)	107,649	(209,334)	(194.46%)	28,710	(115,026)	(400.65%)	37,983	(174,285)	(458.85%)	245,229	(871,427)	(355.35%)		
365	Overhead Conductors & Devices	42,186	(31,554)	(74.8%)	9,519	(31,275)	(328.56%)	28,487	(67,047)	(235.36%)	9,163	(18,421)	(201.03%)	14,336	(37,074)	(258.61%)	103,691	(185,371)	(178.77%)		
366	Underground Conduit	4,991	(7,108)	(142.42%)	-	(2,612)	-	809	(899)	(111.16%)	-	(3,284)	-	725	(3,476)	(479.42%)	6,525	(17,380)	(266.36%)		
367	Underground Conductors & Device	4,098	(3,877)	(94.61%)	2,203	(3,449)	(156.57%)	13,886	(9,920)	(71.44%)	8,032	(12,741)	(158.62%)	4,322	(7,496)	(173.43%)	32,541	(37,483)	(115.19%)		
368	Line Transformers	6,412	(46,056)	(718.28%)	7,976	(25,960)	(325.47%)	14,149	(20,646)	(145.92%)	35,284	(20,954)	(59.39%)	47,106	(28,404)	(60.3%)	110,927	(142,020)	(128.03%)		
369	Services	10,536	(18,440)	(175.02%)	6,015	(18,684)	(310.62%)	54,632	(11,884)	(21.75%)	66,903	(18,883)	(28.22%)	17,261	(16,973)	(98.33%)	155,347	(84,864)	(54.63%)		
370	Meters	103,250	(6,947)	(6.73%)	70,375	(3,153)	(4.48%)	17,252	(6,791)	(39.37%)	10,742	(2,531)	(23.56%)	25,211	(4,856)	(19.26%)	228,831	(24,278)	(10.7%)		
371	Installations on Customers' Premises	21,388	(1,964)	(9.18%)	26,017	(1,199)	(4.61%)	30,440	(4,531)	(14.88%)	33,176	(12,163)	(36.66%)	43,574	(4,964)	(11.39%)	154,595	(24,821)	(16.06%)		
373	Street Lighting & Signal Systems	2,667	(2,975)	(111.55%)	4,837	(682)	(14.1%)	8,381	(1,954)	(23.31%)	4,213	(7,253)	(172.16%)	12,424	(3,216)	(25.89%)	32,522	(16,080)	(49.44%)		
380	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389	Land	32,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	479,780	337,765	70.4%	-	-	-	-	-	-	-	-	-	-	-	3,050	-	-	482,830	337,765	69.96%
3910	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3911	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3912	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3913	Office Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3914	Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	35,281	16,000	45.35%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,281	16,000	45.35%
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	44,438	1,260	2.84%	-	-	-	-	-	-	109,789	4,339	3.95%	266,673	21,694	8.14%
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381,006	-	-	381,006	-	-
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools/Shop Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
395	Lab Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communications Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		900,026	41,124	4.57%	159,379	(266,076)	(166.95%)	1,283,500	(285,980)	(15.18%)	308,670	(224,826)	(72.84%)	904,012	(267,068)	(29.54%)	4,155,588	(1,002,826)	(24.13%)		

Excludes Retirements and Net Salvage related to Hurricane Michael of \$1,591,879 and \$7,101,375, respectively, to normalize the Net Salvage Ratio.

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2019 PROJECTED MONTHLY DEPRECIATION EXPENSE (ACTUAL THROUGH JUNE)

ACCT	DESCRIPTION	RATE	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	TOTAL
			JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
350	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	1.4%	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	1.8%	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	34,551
353	Station Equipment	2.6%	15,084	15,084	15,379	15,387	15,391	15,473	15,473	15,632	15,791	15,950	16,109	16,268	187,019
354	Towers & Fixtures	2.1%	393	393	393	393	393	393	393	401	408	415	423	430	4,830
355	Poles & Fixtures	4.1%	5,322	5,322	5,322	5,322	5,322	5,322	5,322	4,946	5,067	5,188	5,309	5,429	63,424
3551	Poles & Fixtures - Concrete	2.9%	9,436	9,436	9,436	9,436	9,436	9,436	9,436	9,702	9,702	9,702	9,702	9,702	114,832
356	Overhead Conductors & Devices	2.5%	6,446	6,446	6,446	6,446	6,446	6,446	6,446	6,647	6,849	7,051	7,252	7,454	80,373
359	Roads & Trails	1.5%	8	8	8	8	8	8	8	8	8	8	8	8	102
360	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	Land Rights	1.6%	76	76	76	76	76	76	76	76	76	76	76	76	912
361	Structures & Improvements	1.7%	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	20,383
362	Station Equipment	2.4%	25,858	25,858	25,897	25,956	25,989	26,000	26,084	26,213	26,278	26,343	26,407	26,471	313,032
364	Poles, Towers & Fixtures	3.9%	53,077	53,077	53,122	74,968	78,016	78,076	77,872	78,906	79,940	80,974	82,009	83,043	873,080
365	Overhead Conductors & Devices	3.4%	41,696	41,696	41,790	53,906	54,031	54,059	54,047	54,686	55,324	55,963	56,601	57,240	621,037
366	Underground Conduit	1.8%	9,905	9,905	9,916	9,929	9,944	9,950	9,974	10,070	10,166	10,263	10,359	10,455	120,836
367	Underground Conductors & Device	3.2%	24,926	24,926	24,957	25,506	25,326	25,343	25,363	25,678	25,992	26,306	26,620	26,935	307,878
368	Line Transformers	4.0%	61,644	61,644	62,098	69,213	72,168	72,199	72,424	72,830	73,237	73,643	74,050	74,456	839,605
369	Services	3.6%	33,781	33,781	33,823	41,358	41,844	41,915	41,956	42,134	42,312	42,490	42,668	42,846	480,906
370	Meters	3.7%	13,411	13,411	13,450	16,187	15,554	15,556	15,507	15,536	15,564	15,593	15,622	15,650	181,041
371	Installations on Customers' Premises	4.5%	13,012	13,012	13,038	13,195	11,897	11,999	12,160	12,173	12,186	12,199	12,211	12,224	149,307
373	Street Lighting & Signal Systems	4.9%	9,628	9,628	9,636	9,364	9,850	9,888	9,862	10,073	10,285	10,496	10,707	10,918	120,334
380	Land & Land Rights	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
389	Land	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	2.0%	6,684	6,684	6,684	6,684	6,684	6,684	6,684	6,691	6,698	6,705	6,712	6,719	80,310
3910	Office Furniture & Equipment	Amort 7	5,578	5,409	5,578	5,578	5,578	5,578	5,578	5,578	5,578	5,578	5,578	5,578	66,767
3911	Computers & Peripherals	Amort 5	130	130	130	130	130	130	130	130	130	130	130	130	1,557
3912	Computer Equipment	Amort 5	296	151	151	151	151	151	151	151	151	151	151	151	1,955
3913	Office Furniture & Fixtures	Amort 7	19	19	19	19	19	19	19	19	19	19	19	19	229
3914	Software	Amort 5	3,136	2,902	2,902	2,902	2,902	2,902	2,902	2,902	2,902	2,902	2,902	2,902	35,056
3921	Transportation - Cars	11.9%	507	507	507	507	507	507	-	-	-	-	-	-	3,041
3922	Transportation - Light Trucks & Vans	7.8%	6,461	6,461	6,988	6,988	6,988	6,988	6,529	6,529	6,529	6,529	6,529	6,529	80,049
3923	Transportation - Heavy Trucks	7.0%	19,931	19,931	22,260	22,260	22,260	22,260	21,175	21,175	21,175	21,175	21,175	21,175	255,950
3924	Transportation - Trailers	3.7%	3,354	3,354	497	497	497	497	444	444	444	444	444	444	11,362
393	Stores Equipment	Amort 7	396	-	-	-	-	-	-	-	-	-	-	-	396
394	Tools/Shop Equipment	Amort 7	3,144	3,165	3,165	3,165	3,165	3,165	3,165	3,165	3,165	3,165	3,165	3,165	37,962
395	Lab Equipment	Amort 7	554	543	-	-	-	-	-	-	-	-	-	-	1,097
396	Power Operated Equipment	4.4%	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	3,244	38,927
397	Communications Equipment	Amort 5	2,521	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	15,834
398	Miscellaneous Equipment	Amort 7	482	483	483	483	483	483	483	483	483	483	483	483	5,790
399	Misc Tangible Assets	n/a	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			384,717	382,473	383,184	435,045	440,088	440,536	438,584	442,065	445,546	449,027	452,508	455,989	5,149,763

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Aged Vehicle Listing
December 31, 2018

GL ACCOUNT	DIV	VEHICLE NO.	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3921	FE45	830	2013 FORD FUSION	2013	\$23,951.28	5.5	\$131,732
				Total	\$23,951.28	5.5	\$131,732
3922	FE44	957	2000 TOYOTA PICKUP TRUCK	2001	\$19,134.28	17.5	\$334,850
3922	FE44	962	2002 GMC SAVANNA VAN	2002	\$21,157.10	16.5	\$349,092
3922	FE44	975	2006 CHEVY SILVERADO EXT-CAB	2006	\$21,019.67	12.5	\$262,746
3922	FE45	796	2006 CHEVY SILVERADO	2006	\$22,079.28	12.5	\$275,991
3922	FE44	978	2007 GMC SIERRA 1500 EXT CAB	2007	\$23,206.45	11.5	\$266,874
3922	FE45	977	2007 GMC CANYON EXT	2007	\$17,049.69	11.5	\$196,071
3922	FE45	328	2008 CHEVY SILVERADO	2008	\$25,994.87	10.5	\$272,946
3922	FE45	628	2009 CHEVROLET TRAILBLAZER	2009	\$27,160.91	9.5	\$258,029
3922	FE45	191	2009 CHEVY SILVERADO	2009	\$26,079.95	9.5	\$247,760
3922	FE44	982	2010 FORD F-150 SUPERCAB PICKUP	2010	\$25,271.82	8.5	\$214,810
3922	FE45	811	2010 FORD F-150 SUPERCAB PICKUP	2010	\$25,271.82	8.5	\$214,810
3922	FE45	814	2010 FORD F-150 SUPERCAB PICKUP	2010	\$26,615.10	8.5	\$226,228
3922	FE45	812	2010 FORD RANGER PICKUP	2010	\$22,294.54	8.5	\$189,504
3922	FE44	984	2011 TOYOTA RAV4 SUV	2011	\$26,531.63	7.5	\$198,987
3922	FE44	986	2011 F-150 4x4	2011	\$31,830.25	7.5	\$238,727
3922	FE45	817	2011 FORD RANGER	2011	\$18,222.40	7.5	\$136,668
3922	FE45	818	2011 FORD RANGER	2011	\$18,390.00	7.5	\$137,925
3922	FE45	819	2011 FORD RANGER	2011	\$18,390.00	7.5	\$137,925
3922	FE45	820	2011 FORD RANGER	2011	\$18,390.00	7.5	\$137,925
3922	FE45	821	2011 FORD F-350	2011	\$40,706.48	7.5	\$305,299
3922	FE45	822	2012 FORD F-350	2011	\$75,457.00	7.5	\$565,928
3922	FE44	989	2012 TOYOTA TACOMA	2012	\$24,536.21	6.5	\$159,485
3922	FE44	990	2012 TOYOTA RAV4	2012	\$23,478.33	6.5	\$152,609
3922	FE44	991	2012 TOYOTA RAV4	2012	\$23,478.33	6.5	\$152,609
3922	FE44	992	2012 CHEVROLET SILVERADO	2012	\$29,647.01	6.5	\$192,706
3922	FE45	824	2012 FORD ESCAPE	2012	\$34,226.18	6.5	\$222,470
3922	FE45	826	2012 FORD EXPLORER	2012	\$33,240.00	6.5	\$216,060
3922	FE45	827	2012 FORD F-150	2012	\$33,170.00	6.5	\$215,605
3922	FE45	828	2012 FORD F-150	2012	\$34,690.47	6.5	\$225,488
3922	FE45	829	2013 FORD F-150	2013	\$27,963.92	5.5	\$153,802
3922	FE45	831	2013 FORD F-250	2013	\$44,874.98	5.5	\$246,812
3921	FE44	994	2015 CHEVROLET EQUINOX	2014	\$26,355.18	4.5	\$118,598
3921	FE44	995	2015 FORD TRANSIT VAN	2014	\$39,153.61	4.5	\$176,191
3921	FE44	997	2015 FORD EXPLORER	2015	\$39,232.57	3.5	\$137,314
3922	FE44	867	2015 FORD TRANSIT VAN	2015	\$42,548.63	3.5	\$148,920
3922	FE45	999	2015 FORD F-150	2015	\$34,869.57	3.5	\$122,044
3921	FE44	981	2017 TOYOTA RAV4 SUV	2016	\$24,980.67	2.5	\$62,452
3921	FE44	958	2017 TOYOTA TACOMA	2016	\$26,468.78	2.5	\$66,172
3922	FE44	2185	2018 FORD F-150	2017	\$44,603.36	1.5	\$66,905
				Total	\$1,137,771.04	7.0	\$8,005,337
3923	FE45	740	1995 INTERNATIONAL MODEL 4700	1995	\$41,790.50	23.5	\$982,077
3923	FE45	740A	ALTEC MODEL ASLS160-102 AERIAL	1995	\$77,689.52	23.5	\$1,825,704
3923	FE45	14453	1997 FREIGHTLINER MODEL FL70	1996	\$103,634.54	22.5	\$2,331,777
3923	FE45	747	INTERNATIONAL MODEL 4800 4X4-747	1998	\$63,857.35	20.5	\$1,309,076
3923	FE45	747A	1998 ALTEC AA550-MH	1998	\$95,786.03	20.5	\$1,963,614
3923	FE44	954	1999 FREIGHTLINER/ALTEC DEVICE	1999	\$125,012.24	19.5	\$2,437,739
3923	FE44	965	2003 FREIGHTLINER ALTEC	2003	\$142,865.61	15.5	\$2,214,417
3923	FE44	969	2004 FREIGHTLINER ALTEC DERRIC	2003	\$167,165.98	15.5	\$2,591,073
3923	FE44	969	2004 FREIGHTLINER ADD'L COSTS	2004	\$27,000.00	14.5	\$391,500
3923	FE44	969	2004 ALTEC-COATING	2004	\$1,290.00	14.5	\$18,705
3923	FE45	792	2004 INTERNATIONAL 7300	2004	\$136,513.35	14.5	\$1,979,444
3923	FE44	974	2006 FREIGHTLINER ALTEC	2006	\$155,148.28	12.5	\$1,939,354
3923	FE45	798	2005 INT'L 7400 W/ALTEC	2006	\$199,277.00	12.5	\$2,490,963
3923	FE45	798	2005 INT'L 7400-TITLE/REG	2007	\$637.35	11.5	\$7,330
3923	FE44	980	FREIGHTLINER ALTEC HANDLER	2008	\$133,054.61	10.5	\$1,397,073
3923	FE44	979	INTL MODEL #4300 DERRICK	2008	\$158,044.90	10.5	\$1,659,471
3923	FE45	804	2008 INT'L WALTEC ARIEL DEVICE	2008	\$157,319.85	10.5	\$1,651,858

Note: Transportation account details were adjusted to reflect the correct classification and amount. Correcting entries were recorded in March and July 2019.

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
Aged Vehicle Listing
 December 31, 2018

GL ACCOUNT	DIV	VEHICLE NO.	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3923	FE45	804	UPFIT ACCESS-EQIP BOX&LADDER RC	2009	\$4,023.77	9.5	\$38,226
3923	FE44	983	2011 INT'L BUCKET TRUCK	2010	\$165,412.64	8.5	\$1,406,007
3923	FE45	810	BUCKET TRUCK W/ ARIEL DEVICE	2010	\$190,943.54	8.5	\$1,623,020
3923	FE44	988	2012 FREIGHTLINER	2012	\$235,030.89	6.5	\$1,527,701
3923	FE45	825	2012 FREIGHTLINER	2012	\$203,086.93	6.5	\$1,320,065
3923	FE45	747A	REBUILD ENGINE-INTNL 4800 4X4-747	2012	\$29,779.85	6.5	\$193,569
3923	FE44	993	2013 ALTEC INTERNATIONAL 4300	2013	\$211,304.29	5.5	\$1,162,174
3923	FE45	833	2013 ALTEC DIGGER DERRICK	2013	\$215,326.66	5.5	\$1,184,297
3923	FE45	832	2013 ALTEC DIGGER DERRICK	2013	\$215,308.26	5.5	\$1,184,195
3923	FE44	996	2015 ALTEC FREIGHTLINER DIGGER	2014	\$212,686.16	4.5	\$957,088
3923	FE45	741	2016 ALTEC FORD F-550 BUCKET TRUCK	2016	\$161,017.54	2.5	\$402,544
3921	FE45	845	2016 FREIGHTLINER ALTEC	2016	\$256,920.40	2.5	\$642,301
Total					\$3,886,928.04	10.0	\$38,832,359
3924	FE44	860	ALTEC TANDOM AXLE TRAILER	1991	\$5,774.00	27.5	\$158,785
3924	FE45	705A	1992 TRAILER-BACKHOE	1992	\$6,105.11	26.5	\$161,785
3924	FE44	859	BUTLER POLE TRAILER	1993	\$744.11	25.5	\$18,975
3924	FE44	861	BAKER / BUTLER BP 800 S	1994	\$9,315.28	24.5	\$228,224
3924	FE45	754	SLTR 56/96 REEL TRAILER 102"W	2000	\$8,384.90	18.5	\$155,121
3924	FE45	755	SLTR 56/96 REEL TRAILER 102"W	2000	\$8,384.90	18.5	\$155,121
3924	FE45	763A	16' TRAILER FOR EXCAVATOR	2001	\$3,581.61	17.5	\$62,678
3924	FE44	1863	WIRE PULLER TRAILER	2002	\$40,265.43	16.5	\$202,575
3924	FE44	1862	THREE IN ONE TRAILER	2002	\$12,277.25	16.5	\$664,380
3924	FE45	790	CZ POLE TRAILER	2003	\$8,070.44	15.5	\$125,092
3924	FE44	866	2006 ROLLS RITE TRAILER	2006	\$8,107.75	12.5	\$101,347
3924	FE45	754	FIRST COAST FAB REEL TRAILER	2013	\$6,829.81	5.5	\$37,564
3924	FE45	790	FIRST COAST FAB REEL TRAILER	2013	\$9,423.49	5.5	\$51,829
3924	FE45	755	FIRST COAST FAB REEL TRAILER	2013	\$6,829.81	5.5	\$37,564
3924	FE45	834	RING POWER SYSTEMS AIR COMPRESSOR	2013	\$9,990.59	5.5	\$54,948
Total					\$144,084.48	15.4	\$2,215,987

Transportation Total	\$5,192,735
GL Total	\$5,176,382
Variance	\$16,353

Variance Reconciliation:	
Description	Amount
Salvage booked as Additions	\$16,000
Decal for New Veh	\$118
Add'l Retirements	\$235
Total	\$16,353

Note: Transportation account details were adjusted to reflect the correct classification and amount. Correcting entries were recorded in March and July 2019.

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
Aged Vehicle Listing
 December 31, 2019

GL ACCOUNT	DIV	VEHICLE NO.	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT	
3921	FE45	830	2013 FORD FUSION	2013	\$23,951	6.5	\$155,683	
					Total	\$23,951	6.5	\$155,683
3922	FE45	796	2006 CHEVY SILVERADO	2006	\$22,079	13.5	\$298,070	
3922	FE45	977	2007 GMC CANYON EXT	2007	\$17,050	12.5	\$213,121 ¹	
3922	FE45	328	2008 CHEVY SILVERADO	2008	\$25,995	11.5	\$298,941 ³	
3922	FE45	191	2009 CHEVY SILVERADO	2009	\$26,080	10.5	\$273,839	
3922	FE44	982	2010 FORD F-150 SUPERCAB PICKUP	2010	\$25,272	9.5	\$240,082 ²	
3922	FE45	814	2010 FORD F-150 SUPERCAB PICKUP	2010	\$26,615	9.5	\$252,843	
3922	FE45	812	2010 FORD RANGER PICKUP	2010	\$22,295	9.5	\$211,798	
3922	FE44	984	2011 TOYOTA RAV4 SUV	2011	\$26,532	8.5	\$225,519	
3922	FE44	986	2011 F-150 4x4	2011	\$31,830	8.5	\$270,557	
3922	FE45	817	2011 FORD RANGER	2011	\$18,222	8.5	\$154,890	
3922	FE45	818	2011 FORD RANGER	2011	\$18,390	8.5	\$156,315	
3922	FE45	819	2011 FORD RANGER	2011	\$18,390	8.5	\$156,315	
3922	FE45	820	2011 FORD RANGER	2011	\$18,390	8.5	\$156,315	
3922	FE45	821	2011 FORD F-350	2011	\$40,706	8.5	\$346,005	
3922	FE45	822	2012 FORD F-350	2011	\$75,457	8.5	\$641,385	
3922	FE44	989	2012 TOYOTA TACOMA	2012	\$24,536	7.5	\$184,022 ¹	
3922	FE44	990	2012 TOYOTA RAV4	2012	\$23,478	7.5	\$176,087 ¹	
3922	FE44	991	2012 TOYOTA RAV4	2012	\$23,478	7.5	\$176,087 ¹	
3922	FE44	992	2012 CHEVROLET SILVERADO	2012	\$29,647	7.5	\$222,353	
3922	FE45	824	2012 FORD ESCAPE	2012	\$34,226	7.5	\$256,696	
3922	FE45	826	2012 FORD EXPLORER	2012	\$33,240	7.5	\$249,300	
3922	FE45	827	2012 FORD F-150	2012	\$33,170	7.5	\$248,775	
3922	FE45	828	2012 FORD F-150	2012	\$34,690	7.5	\$260,179	
3922	FE45	829	2013 FORD F-150	2013	\$27,964	6.5	\$181,765	
3922	FE45	831	2013 FORD F-250	2013	\$44,875	6.5	\$291,687	
3922	FE44	994	2015 CHEVROLET EQUINOX	2014	\$26,355	5.5	\$144,953	
3922	FE44	995	2015 FORD TRANSIT VAN	2014	\$39,154	5.5	\$215,345	
3922	FE44	997	2015 FORD EXPLORER	2015	\$39,233	4.5	\$176,547 ¹	
3922	FE44	867	2015 FORD TRANSIT VAN	2015	\$42,549	4.5	\$191,469	
3922	FE45	999	2015 FORD F-150	2015	\$34,870	4.5	\$156,913	
3922	FE44	981	2017 TOYOTA RAV4 SUV	2016	\$24,981	3.5	\$87,432	
3922	FE44	958	2017 TOYOTA TACOMA	2016	\$26,469	3.5	\$92,641	
3922	FE44	2185	2018 FORD F-150	2017	\$44,603	2.5	\$111,508	
3922	FE45	TBD	2019 CHEVROLET SILVERADO	2019	\$41,013	0.5	\$20,506	
					Total	\$1,041,834	7.0	\$7,340,263
3923	FE45	740	1995 INTERNATIONAL MODEL 4700	1995	\$0	24.5	\$0	
3923	FE45	740A	ALTEC MODEL ASLS160-102 AERIAL	1995	\$0	24.5	\$0	
3923	FE45	14453	1997 FREIGHTLINER MODEL FL70	1996	\$103,635	23.5	\$2,435,412	
3923	FE45	747	INTERNATIONAL MODEL 4800 4X4-747	1998	\$63,857	21.5	\$1,372,933 ³	
3923	FE45	747A	1998 ALTEC AA550-MH	1998	\$95,786	21.5	\$2,059,400 ³	
3923	FE44	954	1999 FREIGHTLINER/ALTEC DEVICE	1999	\$0	20.5	\$0	
3923	FE44	965	2003 FREIGHTLINER ALTEC	2003	\$142,866	16.5	\$2,357,283 ¹	
3923	FE44	969	2004 FREIGHTLINER ALTEC DERRIC	2003	\$167,166	16.5	\$2,758,239	
3923	FE44	969	2004 FREIGHTLINER ADD'L COSTS	2004	\$27,000	15.5	\$418,500	
3923	FE44	969	2004 ALTEC-COATING	2004	\$1,290	15.5	\$19,995	
3923	FE45	792	2004 INTERNATIONAL 7300	2004	\$0	15.5	\$0	
3923	FE44	974	2006 FREIGHTLINER ALTEC	2006	\$155,148	13.5	\$2,094,502	
3923	FE45	798	2005 INT'L 7400 W/ALTEC	2006	\$199,277	13.5	\$2,690,240	
3923	FE45	798	2005 INT'L 7400-TITLE/REG	2007	\$637	12.5	\$7,967	
3923	FE44	980	FREIGHTLINER ALTEC HANDLER	2008	\$133,055	11.5	\$1,530,128	
3923	FE44	979	INTL MODEL #4300 DERRICK	2008	\$158,045	11.5	\$1,817,516	
3923	FE45	804	2008 INT'L W/ALTEC ARIEL DEVICE	2008	\$157,320	11.5	\$1,809,178	

¹Scheduled for replacement in 2020.

²Scheduled for replacement in 2021.

³Scheduled for replacement in 2022.

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
Aged Vehicle Listing
 December 31, 2019

GL ACCOUNT	DIV	VEHICLE NO.	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
3923	FE45	804	UPFIT ACCESS-EQIP BOX&LADDER RC	2009	\$4,024	10.5	\$42,250
3923	FE44	983	2011 INT'L BUCKET TRUCK	2010	\$165,413	9.5	\$1,571,420
3923	FE45	810	BUCKET TRUCK W/ ARIEL DEVICE	2010	\$190,944	9.5	\$1,813,964 ²
3923	FE44	988	2012 FREIGHTLINER	2012	\$235,031	7.5	\$1,762,732
3923	FE45	825	2012 FREIGHTLINER	2012	\$203,087	7.5	\$1,523,152
3923	FE45	747A	REBUILD ENGINE-INTNL 4800 4X4-747	2012	\$29,780	7.5	\$223,349
3923	FE44	993	2013 ALTEC INTERNATIONAL 4300	2013	\$211,304	6.5	\$1,373,478
3923	FE45	833	2013 ALTEC DIGGER DERRICK	2013	\$215,327	6.5	\$1,399,623
3923	FE45	832	2013 ALTEC DIGGER DERRICK	2013	\$215,308	6.5	\$1,399,504
3923	FE44	996	2015 ALTEC FREIGHTLINER DIGGER	2014	\$212,686	5.5	\$1,169,774
3923	FE45	741	2016 ALTEC FORD F-550 BUCKET TRUCK	2016	\$161,018	3.5	\$563,561
3923	FE45	845	2016 FREIGHTLINER ALTEC	2016	\$256,920	3.5	\$899,221
3923	FE45	TBD	2019 FREIGHTLINER/ALTEC DEVICE	2019	\$250,000	0.5	\$125,000
Total					\$3,755,922	9.4	\$35,238,319
3924	FE44	860	ALTEC TANDOM AXLE TRAILER	1991	\$5,774	28.5	\$164,559
3924	FE45	705A	1992 TRAILER-BACKHOE	1992	\$6,105	27.5	\$167,891
3924	FE44	859	BUTLER POLE TRAILER	1993	\$744	26.5	\$19,719
3924	FE44	861	BAKER / BUTLER BP 800 S	1994	\$9,315	25.5	\$237,540
3924	FE45	754	SLTR 56/96 REEL TRAILER 102"W	2000	\$8,385	19.5	\$163,506
3924	FE45	755	SLTR 56/96 REEL TRAILER 102"W	2000	\$8,385	19.5	\$163,506
3924	FE45	763A	16' TRAILER FOR EXCAVATOR	2001	\$3,582	18.5	\$66,260
3924	FE44	1863	WIRE PULLER TRAILER	2002	\$40,265	17.5	\$214,852
3924	FE44	1862	THREE IN ONE TRAILER	2002	\$12,277	17.5	\$704,645
3924	FE45	790	CZ POLE TRAILER	2003	\$8,070	16.5	\$133,162
3924	FE44	866	2006 ROLLS RITÉ TRAILER	2006	\$8,108	13.5	\$109,455
3924	FE45	754	FIRST COAST FAB REEL TRAILER	2013	\$6,830	6.5	\$44,394
3924	FE45	790	FIRST COAST FAB REEL TRAILER	2013	\$9,423	6.5	\$61,253
3924	FE45	755	FIRST COAST FAB REEL TRAILER	2013	\$6,830	6.5	\$44,394
3924	FE45	834	RING POWER SYSTEMS AIR COMPRESSOR	2013	\$9,991	6.5	\$64,939
Total					\$144,084	16.4	\$2,360,072

Transportation Total	\$4,965,792
GL Total at May 2019	\$5,192,617
Variance	(\$226,825)

Variance Reconciliation:

Description	Amount
New Bucket Truck	\$250,000
Decal for New Veh	\$118.25
New Truck	\$41,013
Veh 628 Transferred	(\$27,161)
Projected Retirements	(\$490,795)
Total	(\$226,825)

¹Scheduled for replacement in 2020.

²Scheduled for replacement in 2021.

³Scheduled for replacement in 2022.

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 Computation of Projected Asset Age
 December 31, 2019

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
3501	Balance 12/31/2018	-	0.0	-	352	Balance 12/31/2018	1,919,496	2.2	4,298,943
	BALANCE 1/1/2019	-0-	1.0	-0-		BALANCE 1/1/2019	1,919,496	3.2	6,142,388
	ADDITION 2019	-0-	0.5	-0-		ADDITION 2019	-0-	0.5	-0-
	RETIREMENT 2019	-0-	0.0	-0-		RETIREMENT 2019	-0-	0.0	-0-
	BALANCE 12/31/2019					BALANCE 12/31/2019	1,919,496		6,142,388
			AGE	0.0				AGE	3.2
353	Balance 12/31/2018	6,961,692	10.1	70,500,119	354	Balance 12/31/2018	224,802	44.5	9,999,031
	BALANCE 1/1/2019	6,961,692	11.1	77,274,785		BALANCE 1/1/2019	224,802	45.5	10,228,491
	ADDITION 2019	620,000	0.5	310,000		ADDITION 2019	24,996	0.5	12,498
	RETIREMENT 2019	-0-	0.0	-0-		RETIREMENT 2019	-0-	0.0	-0-
	BALANCE 12/31/2019	7,581,692		77,584,785		BALANCE 12/31/2019	249,798		10,240,989
			AGE	10.2				AGE	41.0
355	Balance 12/31/2018	1,447,747	26.7	38,724,602	3551	Balance 12/31/2018	4,014,730	4.8	19,192,994
	BALANCE 1/1/2019	1,447,747	27.7	40,102,592		BALANCE 12/31/2018	4,014,730	5.8	23,285,436
	ADDITION 2019	300,000	0.5	150,000		ADDITION 2011	-0-	0.5	-0-
	RETIREMENT 2019	(87,938)	22.9	(2,013,146)		RETIREMENT 2011	-0-	0.0	-0-
	BALANCE 12/31/2019	1,659,809		38,239,446		BALANCE 12/31/2019	4,014,730		23,285,436
			AGE	23.0				AGE	5.8
356	Balance 12/31/2018	3,093,939	10.5	32,579,856	359	Balance 12/31/2018	6,788	56.5	383,522
	BALANCE 1/1/2019	3,093,939	11.5	35,580,300		BALANCE 1/1/2019	6,788	57.5	390,310
	ADDITION 2019	700,000	0.5	350,000		ADDITION 2019	-0-	0.5	-0-
	RETIREMENT 2019	(119,287)	18.9	(2,257,158)		RETIREMENT 2019	-0-	0.0	-0-
	BALANCE 12/31/2019	3,674,653		33,673,142		BALANCE 12/31/2019	6,788		390,310
			AGE	9.2				AGE	57.5
3601	Balance 12/31/2018	56,995	33.5	1,909,796	361	Balance 12/31/2018	1,198,983	4.6	5,525,952
	BALANCE 1/1/2019	56,995	34.5	1,966,328		BALANCE 1/1/2019	1,198,983	5.6	6,714,305
	ADDITION 2019	-0-	0.5	-0-		ADDITION 2019	-0-	0.5	-0-
	RETIREMENT 2019	-0-	0.0	-0-		RETIREMENT 2019	-0-	0.0	-0-
	BALANCE 12/31/2019	56,995		1,966,328		BALANCE 12/31/2019	1,198,983		6,714,305
			AGE	34.5				AGE	5.6
362	Balance 12/31/2018	12,928,998	11.2	144,829,327	364	Balance 12/31/2018	16,331,420	15.0	245,638,992
	BALANCE 1/1/2019	12,928,998	12.2	157,733,773		BALANCE 1/1/2019	16,331,420	16.0	261,302,718
	ADDITION 2019	306,889	0.5	153,445		ADDITION 2019	9,599,015	0.5	4,799,508
	RETIREMENT 2019	-0-	0.0	-0-		RETIREMENT 2019	(60,646)	33.4	(2,027,018)
	BALANCE 12/31/2019	13,235,887		157,887,218		BALANCE 12/31/2019	25,869,789		284,075,208
			AGE	11.9				AGE	10.2
365	Balance 12/31/2018	14,717,974	19.9	293,271,257	366	Balance 12/31/2018	6,603,481	12.4	81,759,976
	BALANCE 1/1/2019	14,717,974	20.9	307,605,657		BALANCE 1/1/2019	6,603,481	13.4	88,486,648
	ADDITION 2019	5,747,186	0.5	2,873,593		ADDITION 2019	431,408	0.5	215,704
	RETIREMENT 2019	(37,567)	41.3	(1,552,077)		RETIREMENT 2019	(725)	19.8	(14,378)
	BALANCE 12/31/2019	20,427,593		308,927,173		BALANCE 12/31/2019	7,034,164		88,687,974
			AGE	15.1				AGE	12.6

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Computation of Projected Asset Age
 December 31, 2019

ACCOUNT	DATE	BASIS	AGE	WEIGHT	ACCOUNT	DATE	BASIS	AGE	WEIGHT
367	Balance 12/31/2018	9,347,186	14.2	133,019,083	368	Balance 12/31/2018	18,493,237	19.1	353,851,173
	BALANCE 1/1/2019	9,347,186	15.2	142,077,223		BALANCE 1/1/2019	18,493,237	20.1	371,714,060
	ADDITION 2019	875,481	0.5	437,741		ADDITION 2019	4,088,422	0.5	2,044,211
	RETIREMENT 2019	(4,322)	32.4	(140,249)		RETIREMENT 2019	(122,796)	31.7	(3,892,884)
	BALANCE 12/31/2019	10,218,344		142,374,715		BALANCE 12/31/2019	22,458,863		369,865,387
	AGE		13.9			AGE		16.5	
369	Balance 12/31/2018	11,263,916	18.8	211,934,582	370	Balance 12/31/2018	4,330,322	19.1	82,794,232
	BALANCE 1/1/2019	11,263,916	19.8	223,025,545		BALANCE 1/1/2019	4,330,322	20.1	87,039,463
	ADDITION 2019	3,177,535	0.5	1,588,768		ADDITION 2019	806,228	0.5	403,114
	RETIREMENT 2019	(100,107)	40.8	(4,086,318)		RETIREMENT 2019	(51,451)	24.1	(1,240,376)
	BALANCE 12/31/2019	14,341,344		220,527,995		BALANCE 12/31/2019	5,085,099		86,202,201
	AGE		15.4			AGE		17.0	
371	Balance 12/31/2018	3,487,204	12.5	43,674,081	373	Balance 12/31/2018	2,354,078	13.4	31,486,067
	BALANCE 1/1/2019	3,487,204	13.5	47,077,249		BALANCE 1/1/2019	2,354,078	14.4	33,898,723
	ADDITION 2019	230,631	0.5	115,316		ADDITION 2019	488,385	0.5	244,193
	RETIREMENT 2019	(454,543)	20.4	(9,266,625)		RETIREMENT 2019	(116,880)	24.0	(2,805,095)
	BALANCE 12/31/2019	3,263,292		37,925,940		BALANCE 12/31/2019	2,725,584		31,337,821
	AGE		11.6			AGE		11.5	
390	Balance 12/31/2018	4,010,284	11.8	47,156,567	3921	Balance 12/31/2018	23,951	5.5	131,732
	BALANCE 1/1/2019	4,010,284	12.8	51,331,635		BALANCE 1/1/2019	23,951	6.5	155,683
	ADDITION 2019	37,562	0.5	18,781		ADDITION 2019	-0-	0.5	-0-
	RETIREMENT 2019	(3,050)	14.5	(44,225)		RETIREMENT 2019	-0-	0.0	-0-
	BALANCE 12/31/2019	4,044,796		51,306,191		BALANCE 12/31/2019	23,951		155,683
	AGE		12.7			AGE		6.5	
3922	Balance 12/31/2018	1,137,771	7.0	8,005,337	3923	Balance 12/31/2018	3,886,928	10.0	38,832,359
	BALANCE 1/1/2019	1,137,771	8.0	9,102,168		BALANCE 1/1/2019	3,886,928	11.0	42,756,208
	ADDITION 2019	41,013	0.5	20,506		ADDITION 2019	250,000	0.5	125,000
	RETIREMENT 2019	(109,789)	14.0	(1,538,162)		RETIREMENT 2019	(381,006)	20.0	(7,605,968)
	TRANSFER 2019	(27,161)	10.5	(285,190)		BALANCE 12/31/2019	3,755,922		35,275,240
	BALANCE 12/31/2019	1,041,834		7,299,322		AGE		9.4	
	AGE		7.0						
3924	Balance 12/31/2018	144,084	15.4	2,215,987	396	Balance 12/31/2018	884,704	8.7	7,704,188
	BALANCE 1/1/2019	144,084	16.4	2,362,985		BALANCE 1/1/2019	884,704	9.7	8,581,633
	ADDITION 2019	-0-	0.5	-0-		ADDITION 2019	13,819	0.5	6,909
	RETIREMENT 2019	-0-	0.0	-0-		RETIREMENT 2019	-0-	0.0	-0-
	BALANCE 12/31/2019	144,084		2,362,985		BALANCE 12/31/2019	898,523		8,588,542
	AGE		16.4			AGE		9.6	

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3500	1973	17,629	45.5	802,120
3500 Total		17,629	45.5	802,120
3501	1962	-	56.5	-
3501	1974	-	44.5	-
3501 Total		-	0.0	-
3520	1976	12,909	42.5	548,633
3520	1996	1,700	22.5	38,250
3520	1999	7,398	19.5	144,261
3520	2012	122,143	6.5	793,930
3520	2013	53,610	5.5	294,855
3520	2017	1,618,147	1.5	2,427,220
3520	2018	103,589	0.5	51,795
3520 Total		1,919,496	2.2	4,298,943
3530	1976	424,253	42.5	18,030,753
3530	1985	8,851	33.5	296,509
3530	1990	567,783	28.5	16,181,816
3530	1993	326,443	25.5	8,324,297
3530	1994	3,352	24.5	82,124
3530	1997	153,039	21.5	3,290,339
3530	2001	11,878	17.5	207,865
3530	2002	11,613	16.5	191,615
3530	2005	629,426	13.5	8,497,251
3530	2007	11,400	11.5	131,100
3530	2010	208,220	8.5	1,769,870
3530	2011	36,502	7.5	273,765
3530	2012	564,184	6.5	3,667,196
3530	2013	791,577	5.5	4,353,674
3530	2016	618,968	2.5	1,547,421
3530	2017	2,357,426	1.5	3,536,139
3530	2018	236,777	0.5	118,388
3530 Total		6,961,692	10.1	70,600,119
3540	1974	224,665	44.5	9,997,593
3540	2008	137	10.5	1,439
3540 Total		224,802	44.5	9,999,031
3550	1970	-	48.5	-
3550	1974	-	44.5	-
3550	1975	14,051	43.5	611,219
3550	1976	42,336	42.5	1,799,280
3550	1980	71,637	38.5	2,758,025
3550	1982	138,909	36.5	5,070,179
3550	1984	30,496	34.5	1,052,112
3550	1988	23,365	30.5	712,633
3550	1989	166,844	29.5	4,921,898
3550	1990	142,689	28.5	4,066,637
3550	1991	156,157	27.5	4,294,318
3550	1993	28,072	25.5	715,836
3550	1994	156,444	24.5	3,832,878
3550	1995	106,239	23.5	2,496,617
3550	1996	83,986	22.5	1,889,685
3550	1997	106,097	21.5	2,281,086
3550	1999	53,957	19.5	1,052,162
3550	2005	40,759	13.5	550,247
3550	2006	-	12.5	-
3550	2010	10,177	8.5	86,505
3550	2011	67,232	7.5	504,240
3550	2015	8,300	3.5	29,050
3550 Total		1,447,747	26.7	38,724,602
3551	2000	30,355	18.5	561,568
3551	2002	186,848	16.5	3,082,992
3551	2003	14,539	15.5	225,355
3551	2008	1,689	10.5	17,735
3551	2009	142	9.5	1,349
3551	2010	396,212	8.5	3,367,802
3551	2013	378,823	5.5	2,083,527
3551	2014	1,157,370	4.5	5,208,165
3551	2015	82,797	3.5	289,790
3551	2016	1,715,650	2.5	4,289,125
3551	2017	40,436	1.5	60,653

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
 December 31, 2018

Account	Install Year	Basis	Age	Weight
3551	2018	9,870	0.5	4,935
3551 Total		4,014,730	4.8	19,192,994
3560	1971	97	47.5	4,608
3560	1972	17,774	46.5	826,491
3560	1974	49,743	44.5	2,213,564
3560	1975	8,405	43.5	365,618
3560	1976	27,646	42.5	1,174,955
3560	1980	92	38.5	3,542
3560	1982	133,336	36.5	4,866,764
3560	1983	67,711	35.5	2,403,741
3560	1984	39,308	34.5	1,356,126
3560	1986	7,236	32.5	235,170
3560	1989	101,601	29.5	2,997,230
3560	1991	74,547	27.5	2,050,043
3560	1992	4,194	26.5	111,141
3560	1993	76,066	25.5	1,939,683
3560	1994	1,500	24.5	36,750
3560	1995	18,415	23.5	432,753
3560	1996	208	22.5	4,680
3560	1999	17,451	19.5	340,295
3560	2002	237,065	16.5	3,911,573
3560	2003	-	15.5	-
3560	2004	1,856	14.5	26,912
3560	2005	24,155	13.5	326,093
3560	2006	21,278	12.5	265,975
3560	2007	4,295	11.5	49,393
3560	2008	12,213	10.5	128,237
3560	2009	1,814	9.5	17,233
3560	2010	109,412	8.5	930,002
3560	2011	7,500	7.5	56,250
3560	2012	2,341	6.5	15,217
3560	2013	62,887	5.5	345,879
3560	2014	497,204	4.5	2,237,418
3560	2015	88,158	3.5	308,553
3560	2016	618,319	2.5	1,545,798
3560	2017	672,120	1.5	1,008,180
3560	2018	87,992	0.5	43,996
3560 Total		3,093,939	10.5	32,579,856
3590	1962	1,961	56.5	110,797
3590	1962	4,827	56.5	272,726
3590 Total		6,788	56.5	383,522
3600	1957	382	61.5	23,493
3600	1962	4,500	56.5	254,250
3600	1967	1,100	51.5	56,650
3600	1974	5,090	44.5	226,505
3600	2006	2,500	12.5	31,250
3600 Total		13,572	43.6	592,148
3601	1928	109	90.5	9,865
3601	1934	78	84.5	6,591
3601	1974	4,471	44.5	198,960
3601	1978	28,206	40.5	1,142,343
3601	1991	16,000	27.5	440,000
3601	2004	5,200	14.5	75,400
3601	2006	2,931	12.5	36,638
3601 Total		56,995	33.5	1,909,796
3610	1959	93	59.5	5,534
3610	1962	9,402	56.5	531,213
3610	1972	295	46.5	13,718
3610	1976	4,283	42.5	182,028
3610	1979	1,300	39.5	51,350
3610	1980	500	38.5	19,250
3610	1982	321	36.5	11,717
3610	1984	17,317	34.5	597,437
3610	1985	66	33.5	2,211
3610	1998	6,348	20.5	130,134
3610	2001	54,483	17.5	953,453
3610	2002	1,634	16.5	26,961
3610	2011	4,813	7.5	36,098
3610	2013	73,177	5.5	402,474
3610	2016	1,024,951	2.5	2,562,378
3610 Total		1,198,983	4.6	5,525,952

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3620	1953	4,220	65.5	276,410
3620	1957	2,091	61.5	128,597
3620	1960	5,254	58.5	307,359
3620	1965	22,322	53.5	1,194,227
3620	1966	14,744	52.5	774,060
3620	1970	27,615	48.5	1,339,328
3620	1973	172,096	45.5	7,830,368
3620	1977	49,573	41.5	2,057,280
3620	1979	700	39.5	27,650
3620	1980	36,210	38.5	1,394,085
3620	1981	32,257	37.5	1,209,638
3620	1982	206,252	36.5	7,528,198
3620	1983	10,663	35.5	378,537
3620	1985	7,883	33.5	264,081
3620	1986	217,451	32.5	7,067,158
3620	1987	5,508	31.5	173,502
3620	1989	340,490	29.5	10,044,455
3620	1990	1,423	28.5	40,556
3620	1993	126,519	25.5	3,226,235
3620	1994	27,572	24.5	675,514
3620	1995	91,907	23.5	2,159,815
3620	1997	371,351	21.5	7,984,047
3620	1999	73,919	19.5	1,441,421
3620	2000	49	18.5	907
3620	2001	64,139	17.5	1,122,433
3620	2002	456,450	16.5	7,531,425
3620	2003	48,559	15.5	752,665
3620	2004	16,446	14.5	238,467
3620	2005	2,392,107	13.5	32,293,445
3620	2006	669,480	12.5	8,368,500
3620	2007	561,988	11.5	6,462,862
3620	2008	891,481	10.5	9,360,551
3620	2009	100,158	9.5	951,501
3620	2010	120,953	8.5	1,028,101
3620	2011	273,759	7.5	2,053,193
3620	2012	127,467	6.5	828,536
3620	2013	373,888	5.5	2,056,384
3620	2014	909,555	4.5	4,092,998
3620	2015	41,604	3.5	145,614
3620	2016	3,969,893	2.5	9,924,731
3620	2017	63,002	1.5	94,503
3620 Total		12,928,998	11.2	144,829,327
3640	1940	1,902	78.5	149,307
3640	1944	247	74.5	18,402
3640	1945	1,029	73.5	75,632
3640	1946	1,572	72.5	113,970
3640	1947	2,498	71.5	178,607
3640	1948	3,570	70.5	251,685
3640	1949	4,830	69.5	335,685
3640	1950	1,136	68.5	77,816
3640	1951	6,092	67.5	411,210
3640	1952	11,684	66.5	776,986
3640	1953	13,232	65.5	866,696
3640	1954	15,908	64.5	1,026,066
3640	1955	3,934	63.5	249,809
3640	1956	9,301	62.5	581,313
3640	1957	18,597	61.5	1,143,716
3640	1958	9,378	60.5	567,369
3640	1959	9,608	59.5	571,676
3640	1960	3,839	58.5	224,582
3640	1961	8,409	57.5	483,518
3640	1962	12,513	56.5	706,985
3640	1963	18,973	55.5	1,053,002
3640	1964	16,554	54.5	902,193
3640	1965	15,414	53.5	824,649
3640	1966	29,920	52.5	1,570,800
3640	1967	26,810	51.5	1,380,715
3640	1968	4,727	50.5	238,714
3640	1969	12,609	49.5	624,146
3640	1970	2,791	48.5	135,364
3640	1971	19,371	47.5	920,123
3640	1972	25,932	46.5	1,205,838
3640	1973	39,238	45.5	1,785,329
3640	1974	76,150	44.5	3,388,675

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
 December 31, 2018

Account	Install Year	Basis	Age	Weight
3640	1975	1,492	43.5	64,902
3640	1976	48,524	42.5	2,062,270
3640	1977	83,154	41.5	3,450,891
3640	1978	62,262	40.5	2,521,611
3640	1979	102,612	39.5	4,053,174
3640	1980	118,042	38.5	4,544,617
3640	1981	110,177	37.5	4,131,638
3640	1982	85,641	36.5	3,125,897
3640	1983	112,939	35.5	4,009,335
3640	1984	116,929	34.5	4,034,051
3640	1985	138,040	33.5	4,624,340
3640	1986	162,874	32.5	5,293,405
3640	1987	197,775	31.5	6,229,913
3640	1988	225,786	30.5	6,886,473
3640	1989	216,175	29.5	6,377,163
3640	1990	280,053	28.5	7,981,511
3640	1991	268,238	27.5	7,376,545
3640	1992	203,838	26.5	5,401,707
3640	1993	423,173	25.5	10,790,912
3640	1994	327,824	24.5	8,031,688
3640	1995	324,230	23.5	7,619,405
3640	1996	246,155	22.5	5,538,488
3640	1997	359,881	21.5	7,737,442
3640	1998	308,128	20.5	6,316,624
3640	1999	259,258	19.5	5,055,531
3640	2000	316,304	18.5	5,851,624
3640	2001	279,695	17.5	4,894,663
3640	2002	417,113	16.5	6,882,365
3640	2003	353,621	15.5	5,481,126
3640	2004	656,306	14.5	9,516,437
3640	2005	389,904	13.5	5,263,704
3640	2006	478,058	12.5	5,975,725
3640	2007	519,550	11.5	5,974,825
3640	2008	440,057	10.5	4,620,599
3640	2009	605,215	9.5	5,749,543
3640	2010	470,285	8.5	3,997,423
3640	2011	603,701	7.5	4,527,758
3640	2012	719,679	6.5	4,677,914
3640	2013	620,769	5.5	3,414,230
3640	2014	1,640,922	4.5	7,384,149
3640	2015	610,210	3.5	2,135,735
3640	2016	711,383	2.5	1,778,458
3640	2017	768,779	1.5	1,153,169
3640	2018	518,901	0.5	259,450
3640 Total		16,331,420	15.0	245,638,992
3650	1944	-	74.5	-
3650	1945	-	73.5	-
3650	1946	-	72.5	-
3650	1947	210	71.5	15,015
3650	1948	4,109	70.5	289,685
3650	1949	11,359	69.5	789,451
3650	1950	6,214	68.5	425,659
3650	1951	21,954	67.5	1,481,895
3650	1952	3,013	66.5	200,365
3650	1953	572	65.5	37,466
3650	1954	4,138	64.5	266,901
3650	1955	25,786	63.5	1,637,411
3650	1956	24,772	62.5	1,548,250
3650	1957	39,808	61.5	2,448,192
3650	1958	16,485	60.5	997,343
3650	1959	22,818	59.5	1,357,671
3650	1960	8,129	58.5	475,547
3650	1961	53,627	57.5	3,083,553
3650	1962	49,727	56.5	2,809,576
3650	1963	61,471	55.5	3,411,641
3650	1964	36,167	54.5	1,971,102
3650	1965	81,566	53.5	4,363,781
3650	1966	40,648	52.5	2,134,020
3650	1967	95,231	51.5	4,904,397
3650	1968	19,622	50.5	990,911
3650	1969	94,242	49.5	4,664,979
3650	1970	43,220	48.5	2,096,170
3650	1971	86,415	47.5	4,104,713
3650	1972	109,882	46.5	5,109,513
3650	1973	201,067	45.5	9,148,549
3650	1974	156,757	44.5	6,975,687

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3650	1975	84,266	43.5	3,665,571
3650	1976	252,692	42.5	10,739,410
3650	1977	95,391	41.5	3,958,727
3650	1978	92,992	40.5	3,766,176
3650	1979	96,145	39.5	3,797,728
3650	1980	128,302	38.5	4,939,627
3650	1981	122,575	37.5	4,596,563
3650	1982	120,886	36.5	4,412,339
3650	1983	88,924	35.5	3,156,802
3650	1984	124,541	34.5	4,296,665
3650	1985	327,160	33.5	10,959,860
3650	1986	234,463	32.5	7,620,048
3650	1987	331,230	31.5	10,433,745
3650	1988	293,189	30.5	8,942,265
3650	1989	201,185	29.5	5,934,958
3650	1990	353,736	28.5	10,081,476
3650	1991	216,715	27.5	5,959,663
3650	1992	251,261	26.5	6,658,417
3650	1993	524,204	25.5	13,367,202
3650	1994	283,600	24.5	6,948,200
3650	1995	319,495	23.5	7,508,133
3650	1996	191,677	22.5	4,312,733
3650	1997	277,876	21.5	5,974,334
3650	1998	258,285	20.5	5,294,843
3650	1999	238,645	19.5	4,653,578
3650	2000	256,666	18.5	4,748,321
3650	2001	147,649	17.5	2,583,858
3650	2002	364,087	16.5	6,007,436
3650	2003	259,003	15.5	4,014,547
3650	2004	410,605	14.5	5,953,773
3650	2005	270,186	13.5	3,647,511
3650	2006	439,466	12.5	5,493,325
3650	2007	403,636	11.5	4,641,814
3650	2008	318,498	10.5	3,344,229
3650	2009	261,696	9.5	2,486,112
3650	2010	357,465	8.5	3,038,453
3650	2011	316,724	7.5	2,375,430
3650	2012	692,232	6.5	4,499,508
3650	2013	387,863	5.5	2,133,247
3650	2014	1,043,136	4.5	4,694,112
3650	2015	328,200	3.5	1,148,700
3650	2016	587,944	2.5	1,469,860
3650	2017	750,294	1.5	1,125,441
3650	2018	294,180	0.5	147,090
3650 Total		14,717,974.00	19.9	293,271,257
3660	1952	79	66.5	5,254
3660	1959	115	59.5	6,843
3660	1960	181	58.5	10,589
3660	1979	5,449	39.5	215,236
3660	1980	9,356	38.5	360,206
3660	1981	17,177	37.5	644,138
3660	1982	21,750	36.5	793,875
3660	1983	31,728	35.5	1,126,344
3660	1984	15,572	34.5	537,234
3660	1985	71,932	33.5	2,409,722
3660	1986	129,668	32.5	4,214,210
3660	1987	55,522	31.5	1,748,943
3660	1988	169,981	30.5	5,184,421
3660	1989	213,342	29.5	6,293,589
3660	1990	159,784	28.5	4,553,844
3660	1991	34,306	27.5	943,415
3660	1992	41,554	26.5	1,101,181
3660	1993	53,868	25.5	1,373,634
3660	1994	46,050	24.5	1,128,225
3660	1995	37,714	23.5	886,279
3660	1996	57,010	22.5	1,282,725
3660	1997	66,494	21.5	1,429,621
3660	1998	62,052	20.5	1,272,066
3660	1999	132,017	19.5	2,574,332
3660	2000	164,204	18.5	3,037,774
3660	2001	74,566	17.5	1,304,905
3660	2002	42,002	16.5	693,033
3660	2003	159,378	15.5	2,470,359
3660	2004	172,725	14.5	2,504,513
3660	2005	303,006	13.5	4,090,581
3660	2006	206,847	12.5	2,585,588

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3660	2007	361,200	11.5	4,153,800
3660	2008	300,262	10.5	3,152,751
3660	2009	188,014	9.5	1,786,133
3660	2010	384,961	8.5	3,272,169
3660	2011	163,021	7.5	1,222,658
3660	2012	922,982	6.5	5,999,383
3660	2013	503,865	5.5	2,771,258
3660	2014	165,590	4.5	745,155
3660	2015	109,758	3.5	384,153
3660	2016	283,055	2.5	707,638
3660	2017	449,533	1.5	674,299
3660	2018	215,811	0.5	107,906
3660 Total		6,603,481	12.4	81,759,976
3670	1952	27	66.5	1,796
3670	1953	402	65.5	26,331
3670	1959	547	59.5	32,547
3670	1972	280	46.5	13,020
3670	1973	1,026	45.5	46,683
3670	1974	140,273	44.5	6,242,149
3670	1975	1,340	43.5	58,290
3670	1976	18,519	42.5	787,058
3670	1977	10,239	41.5	424,919
3670	1978	30,199	40.5	1,223,060
3670	1979	24,255	39.5	958,073
3670	1980	13,820	38.5	532,070
3670	1981	36,829	37.5	1,381,088
3670	1982	32,583	36.5	1,189,280
3670	1983	50,792	35.5	1,803,116
3670	1984	41,442	34.5	1,429,749
3670	1985	34,685	33.5	1,161,948
3670	1986	197,831	32.5	6,429,508
3670	1987	104,082	31.5	3,278,583
3670	1988	242,217	30.5	7,387,619
3670	1989	297,931	29.5	8,788,965
3670	1990	238,848	28.5	6,807,168
3670	1991	104,953	27.5	2,886,208
3670	1992	65,443	26.5	1,734,240
3670	1993	123,468	25.5	3,148,434
3670	1994	91,930	24.5	2,252,285
3670	1995	134,741	23.5	3,166,414
3670	1996	98,079	22.5	2,206,778
3670	1997	164,392	21.5	3,534,428
3670	1998	309,715	20.5	6,349,158
3670	1999	184,167	19.5	3,591,257
3670	2000	170,192	18.5	3,148,552
3670	2001	106,763	17.5	1,868,353
3670	2002	165,928	16.5	2,737,812
3670	2003	167,658	15.5	2,598,699
3670	2004	304,982	14.5	4,422,239
3670	2005	451,239	13.5	6,091,727
3670	2006	468,541	12.5	5,856,763
3670	2007	513,174	11.5	5,901,501
3670	2008	206,328	10.5	2,166,444
3670	2009	189,092	9.5	1,796,374
3670	2010	285,684	8.5	2,428,314
3670	2011	217,635	7.5	1,632,263
3670	2012	594,046	6.5	3,861,299
3670	2013	1,107,312	5.5	6,090,216
3670	2014	384,522	4.5	1,730,349
3670	2015	218,586	3.5	765,051
3670	2016	102,154	2.5	255,384
3670	2017	346,386	1.5	519,578
3670	2018	551,910	0.5	275,955
3670 Total		9,347,186	14.2	133,019,083
3680	1946	-	72.5	-
3680	1947	-	71.5	-
3680	1948	-	70.5	-
3680	1949	-	69.5	-
3680	1950	-	68.5	-
3680	1951	-	67.5	-
3680	1952	1,721	66.5	114,447
3680	1953	6,296	65.5	412,388
3680	1954	774	64.5	49,923
3680	1955	34,471	63.5	2,188,909

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3680	1956	5,558	62.5	347,375
3680	1957	3,475	61.5	213,713
3680	1958	1,027	60.5	62,134
3680	1959	7,830	59.5	465,885
3680	1960	20,463	58.5	1,197,086
3680	1961	8,357	57.5	480,528
3680	1962	16,269	56.5	919,199
3680	1963	13,581	55.5	753,746
3680	1964	38,114	54.5	2,077,213
3680	1965	11,225	53.5	600,538
3680	1966	15,949	52.5	837,323
3680	1967	19,359	51.5	996,989
3680	1968	10,344	50.5	522,372
3680	1969	43,386	49.5	2,147,607
3680	1970	40,512	48.5	1,964,832
3680	1971	47,602	47.5	2,261,095
3680	1972	76,169	46.5	3,541,859
3680	1973	295,025	45.5	13,423,638
3680	1974	164,785	44.5	7,332,933
3680	1975	43,725	43.5	1,902,038
3680	1976	77,018	42.5	3,273,265
3680	1977	128,502	41.5	5,332,833
3680	1978	106,608	40.5	4,317,624
3680	1979	96,310	39.5	3,804,245
3680	1980	85,471	38.5	3,290,634
3680	1981	121,333	37.5	4,549,988
3680	1982	120,021	36.5	4,380,767
3680	1983	177,993	35.5	6,318,752
3680	1984	326,117	34.5	11,251,037
3680	1985	326,110	33.5	10,924,685
3680	1986	626,882	32.5	20,373,665
3680	1987	430,733	31.5	13,568,090
3680	1988	468,675	30.5	14,294,588
3680	1989	456,690	29.5	13,472,355
3680	1990	478,329	28.5	13,632,377
3680	1991	182,428	27.5	5,016,770
3680	1992	299,361	26.5	7,933,067
3680	1993	259,648	25.5	6,621,024
3680	1994	367,108	24.5	8,994,146
3680	1995	421,569	23.5	9,906,872
3680	1996	460,241	22.5	10,355,423
3680	1997	560,174	21.5	12,043,741
3680	1998	452,740	20.5	9,281,170
3680	1999	379,022	19.5	7,390,929
3680	2000	533,302	18.5	9,866,087
3680	2001	579,138	17.5	10,134,915
3680	2002	537,966	16.5	8,876,439
3680	2003	530,752	15.5	8,226,656
3680	2004	641,575	14.5	9,302,838
3680	2005	540,047	13.5	7,290,635
3680	2006	425,108	12.5	5,313,850
3680	2007	935,639	11.5	10,759,849
3680	2008	398,257	10.5	4,181,699
3680	2009	422,949	9.5	4,018,016
3680	2010	327,842	8.5	2,786,657
3680	2011	343,046	7.5	2,572,845
3680	2012	734,002	6.5	4,771,013
3680	2013	561,794	5.5	3,089,867
3680	2014	698,372	4.5	3,142,674
3680	2015	651,596	3.5	2,280,586
3680	2016	299,641	2.5	749,102
3680	2017	847,088	1.5	1,270,633
3680	2018	150,023	0.5	75,011
3680 Total		18,493,237	19.1	353,851,173
3690	1941	910	77.5	70,525
3690	1944	857	74.5	63,847
3690	1946	2,769	72.5	200,753
3690	1947	3,849	71.5	275,204
3690	1948	3,597	70.5	253,589
3690	1949	3,474	69.5	241,443
3690	1950	1,692	68.5	115,902
3690	1951	-	67.5	-
3690	1952	601	66.5	39,967
3690	1953	10,313	65.5	675,502
3690	1954	4,093	64.5	263,999
3690	1955	8,200	63.5	520,700

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3690	1956	16,124	62.5	1,007,750
3690	1957	12,618	61.5	776,007
3690	1958	5,673	60.5	343,217
3690	1959	4,028	59.5	239,666
3690	1960	776	58.5	45,396
3690	1961	6,464	57.5	371,680
3690	1962	9,132	56.5	515,958
3690	1963	14,623	55.5	811,577
3690	1964	12,407	54.5	676,182
3690	1966	13,396	52.5	703,290
3690	1967	3,953	51.5	203,580
3690	1969	203	49.5	10,049
3690	1970	3,131	48.5	151,854
3690	1971	-	47.5	-
3690	1972	17,796	46.5	827,514
3690	1973	29,945	45.5	1,362,498
3690	1974	78,983	44.5	3,514,744
3690	1975	2,562	43.5	111,447
3690	1976	36,731	42.5	1,561,068
3690	1977	33,975	41.5	1,409,963
3690	1978	26,451	40.5	1,071,266
3690	1979	60,006	39.5	2,370,237
3690	1980	75,055	38.5	2,889,618
3690	1981	104,775	37.5	3,929,063
3690	1982	123,045	36.5	4,491,143
3690	1983	145,072	35.5	5,150,056
3690	1984	160,278	34.5	5,529,591
3690	1985	173,347	33.5	5,807,125
3690	1986	172,809	32.5	5,616,293
3690	1987	192,163	31.5	6,053,135
3690	1988	232,566	30.5	7,093,263
3690	1989	276,643	29.5	8,160,969
3690	1990	261,522	28.5	7,453,377
3690	1991	304,265	27.5	8,367,288
3690	1992	266,042	26.5	7,050,113
3690	1993	267,747	25.5	6,827,549
3690	1994	313,544	24.5	7,681,828
3690	1995	310,680	23.5	7,300,980
3690	1996	300,634	22.5	6,764,265
3690	1997	308,388	21.5	6,630,342
3690	1998	342,367	20.5	7,018,524
3690	1999	350,453	19.5	6,833,834
3690	2000	357,446	18.5	6,612,751
3690	2001	357,491	17.5	6,256,093
3690	2002	404,736	16.5	6,678,144
3690	2003	435,140	15.5	6,744,670
3690	2004	411,492	14.5	5,966,634
3690	2005	446,454	13.5	6,027,129
3690	2006	395,312	12.5	4,941,400
3690	2007	432,093	11.5	4,969,070
3690	2008	468,297	10.5	4,917,119
3690	2009	357,661	9.5	3,397,780
3690	2010	246,308	8.5	2,093,618
3690	2011	161,580	7.5	1,211,850
3690	2012	119,535	6.5	776,978
3690	2013	153,382	5.5	843,601
3690	2014	191,342	4.5	861,039
3690	2015	211,555	3.5	740,443
3690	2016	167,469	2.5	418,672
3690	2017	604,930	1.5	907,395
3690	2018	230,967	0.5	115,483
3690 Total		11,263,916	18.8	211,934,582
3700	1943	502	75.5	37,901
3700	1947	539	71.5	38,539
3700	1948	2,548	70.5	179,634
3700	1949	2,913	69.5	202,454
3700	1950	354	68.5	24,249
3700	1951	4,299	67.5	290,183
3700	1952	5,307	66.5	352,916
3700	1953	1,730	65.5	113,315
3700	1954	2,073	64.5	133,709
3700	1955	3,087	63.5	196,025
3700	1956	4,553	62.5	284,563
3700	1957	6,446	61.5	396,429
3700	1958	4,106	60.5	248,413
3700	1959	5,114	59.5	304,283

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3700	1960	2,003	58.5	117,176
3700	1961	6,704	57.5	385,480
3700	1962	5,671	56.5	320,412
3700	1963	8,149	55.5	452,270
3700	1964	4,604	54.5	250,918
3700	1965	14,025	53.5	750,338
3700	1966	5,607	52.5	294,368
3700	1967	3,677	51.5	189,366
3700	1968	10,339	50.5	522,120
3700	1969	9,014	49.5	446,193
3700	1970	6,967	48.5	337,900
3700	1971	8,785	47.5	417,288
3700	1972	23,351	46.5	1,085,822
3700	1973	72,913	45.5	3,317,542
3700	1974	55,260	44.5	2,459,070
3700	1975	20,239	43.5	880,397
3700	1976	17,232	42.5	732,360
3700	1977	14,239	41.5	590,919
3700	1978	36,518	40.5	1,478,979
3700	1979	35,027	39.5	1,383,567
3700	1980	44,798	38.5	1,724,723
3700	1981	49,073	37.5	1,840,238
3700	1982	59,116	36.5	2,157,734
3700	1983	69,963	35.5	2,483,687
3700	1984	59,611	34.5	2,056,580
3700	1985	67,861	33.5	2,273,344
3700	1986	96,472	32.5	3,135,340
3700	1987	82,966	31.5	2,613,429
3700	1988	85,051	30.5	2,594,056
3700	1989	123,852	29.5	3,653,634
3700	1990	76,042	28.5	2,167,197
3700	1991	57,791	27.5	1,589,253
3700	1992	81,574	26.5	2,161,711
3700	1993	62,305	25.5	1,588,778
3700	1994	63,966	24.5	1,567,167
3700	1995	64,926	23.5	1,525,761
3700	1996	78,069	22.5	1,756,553
3700	1997	105,811	21.5	2,274,937
3700	1998	66,398	20.5	1,361,159
3700	1999	64,180	19.5	1,251,510
3700	2000	65,023	18.5	1,202,926
3700	2001	72,559	17.5	1,269,783
3700	2002	98,479	16.5	1,624,904
3700	2003	153,424	15.5	2,378,072
3700	2004	144,755	14.5	2,098,948
3700	2005	156,204	13.5	2,108,754
3700	2006	172,978	12.5	2,162,225
3700	2007	153,884	11.5	1,769,666
3700	2008	110,978	10.5	1,165,269
3700	2009	88,731	9.5	842,945
3700	2010	118,414	8.5	1,006,519
3700	2011	149,736	7.5	1,123,020
3700	2012	89,496	6.5	581,724
3700	2013	106,577	5.5	586,174
3700	2014	146,299	4.5	658,346
3700	2015	162,717	3.5	569,510
3700	2016	130,656	2.5	326,641
3700	2017	154,090	1.5	231,135
3700	2018	191,601	0.5	95,800
3700 Total		4,330,322	19.1	82,794,232
3710	1967	135	51.5	6,953
3710	1968	317	50.5	16,009
3710	1969	389	49.5	19,256
3710	1970	1,061	48.5	51,459
3710	1971	1,275	47.5	60,563
3710	1972	2,170	46.5	100,905
3710	1973	5,524	45.5	251,342
3710	1974	3,056	44.5	135,992
3710	1975	48	43.5	2,088
3710	1976	4,371	42.5	185,768
3710	1977	2,416	41.5	100,264
3710	1978	1,776	40.5	71,928
3710	1979	3,364	39.5	132,878
3710	1980	241	38.5	9,279
3710	1981	9,579	37.5	359,213
3710	1982	6,942	36.5	253,383

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Docket No. 20190174-EI
(Docket No. 20190156-EI)
2019 Depreciation Study and Workbook
Exhibit PSL-1,
Page 92 of 96

Account	Install Year	Basis	Age	Weight
3710	1983	6,101	35.5	216,586
3710	1984	5,579	34.5	192,476
3710	1985	7,825	33.5	262,138
3710	1986	16,785	32.5	545,513
3710	1987	7,947	31.5	250,331
3710	1988	13,554	30.5	413,397
3710	1989	25,966	29.5	765,997
3710	1990	19,108	28.5	544,578
3710	1991	27,873	27.5	766,508
3710	1992	42,852	26.5	1,135,578
3710	1993	36,268	25.5	924,834
3710	1994	43,078	24.5	1,055,411
3710	1995	43,136	23.5	1,013,696
3710	1996	92,376	22.5	2,078,460
3710	1997	51,913	21.5	1,116,130
3710	1998	59,302	20.5	1,215,691
3710	1999	80,511	19.5	1,569,965
3710	2000	130,017	18.5	2,405,315
3710	2001	116,076	17.5	2,031,330
3710	2002	154,825	16.5	2,554,613
3710	2003	152,937	15.5	2,370,524
3710	2004	158,202	14.5	2,293,929
3710	2005	109,397	13.5	1,476,860
3710	2006	274,188	12.5	3,427,350
3710	2007	157,729	11.5	1,813,884
3710	2008	249,938	10.5	2,624,349
3710	2009	162,017	9.5	1,539,162
3710	2010	118,450	8.5	1,006,825
3710	2011	117,976	7.5	884,820
3710	2012	180,183	6.5	1,171,190
3710	2013	122,809	5.5	675,450
3710	2014	106,515	4.5	479,318
3710	2015	155,650	3.5	544,775
3710	2016	117,144	2.5	292,861
3710	2017	116,813	1.5	175,220
3710	2018	163,499	0.5	81,750
3710 Total		3,487,204	12.5	43,674,081
3730	1940	703	78.5	55,186
3730	1946	99	72.5	7,178
3730	1948	338	70.5	23,829
3730	1949	443	69.5	30,789
3730	1950	1,209	68.5	82,817
3730	1951	4,680	67.5	315,900
3730	1952	1,151	66.5	76,542
3730	1953	1,802	65.5	118,031
3730	1954	1,373	64.5	88,559
3730	1955	8,856	63.5	562,356
3730	1956	3,241	62.5	202,563
3730	1957	5,373	61.5	330,440
3730	1958	2,278	60.5	137,819
3730	1959	5,196	59.5	309,162
3730	1960	2,067	58.5	120,920
3730	1961	914	57.5	52,555
3730	1962	1,070	56.5	60,455
3730	1963	2,028	55.5	112,554
3730	1964	4,423	54.5	241,054
3730	1965	3,181	53.5	170,184
3730	1966	1,708	52.5	89,670
3730	1967	18,962	51.5	976,543
3730	1968	7,433	50.5	375,367
3730	1969	11,730	49.5	580,635
3730	1970	483	48.5	23,426
3730	1971	513	47.5	24,368
3730	1972	4,560	46.5	212,040
3730	1973	657	45.5	29,894
3730	1974	16,519	44.5	735,096
3730	1975	2,358	43.5	102,573
3730	1976	4,971	42.5	211,268
3730	1977	2,185	41.5	90,678
3730	1978	1,143	40.5	46,292
3730	1979	4,113	39.5	162,464
3730	1980	1,429	38.5	55,017
3730	1981	2,685	37.5	100,688
3730	1982	9,506	36.5	346,969
3730	1983	7,280	35.5	258,440
3730	1984	15,604	34.5	538,338

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3730	1985	11,175	33.5	374,363
3730	1986	6,742	32.5	219,115
3730	1987	12,248	31.5	385,812
3730	1988	10,609	30.5	323,575
3730	1989	15,622	29.5	460,849
3730	1990	10,302	28.5	293,607
3730	1991	22,792	27.5	626,780
3730	1992	14,613	26.5	387,245
3730	1993	18,468	25.5	470,934
3730	1994	19,375	24.5	474,888
3730	1995	17,740	23.5	416,890
3730	1996	56,349	22.5	1,267,853
3730	1997	47,288	21.5	1,016,692
3730	1998	121,210	20.5	2,484,805
3730	1999	88,089	19.5	1,717,736
3730	2000	70,588	18.5	1,305,878
3730	2001	137,580	17.5	2,407,650
3730	2002	107,967	16.5	1,781,456
3730	2003	43,456	15.5	673,568
3730	2004	28,325	14.5	410,713
3730	2005	43,366	13.5	585,441
3730	2006	67,679	12.5	845,988
3730	2007	42,464	11.5	488,336
3730	2008	50,837	10.5	533,789
3730	2009	43,940	9.5	417,430
3730	2010	29,408	8.5	249,968
3730	2011	33,990	7.5	254,925
3730	2012	35,605	6.5	231,433
3730	2013	32,310	5.5	177,705
3730	2014	21,630	4.5	97,335
3730	2015	27,222	3.5	95,277
3730	2016	682,756	2.5	1,706,891
3730	2017	133,663	1.5	200,495
3730	2018	84,405	0.5	42,203
3730 Total		2,354,078	13.4	31,486,067
3800	2013	320,005	5.5	1,760,028
3800 Total		320,005	5.5	1,760,028
3890	1940	1,119	78.5	87,842
3890	1950	733	68.5	50,211
3890	1953	383	65.5	25,087
3890	1977	1,822	41.5	75,613
3890	1987	33,736	31.5	1,062,684
3890	1990	1,944	28.5	55,404
3890	2012	752,627	6.5	4,892,076
3890	2013	71,792	5.5	394,856
3890 Total		864,156	7.7	6,643,771
3900	1937	7,388	81.5	602,122
3900	1947	18,978	71.5	1,356,927
3900	1948	292	70.5	20,586
3900	1949	611	69.5	42,465
3900	1951	37	67.5	2,498
3900	1952	25,010	66.5	1,663,165
3900	1953	10,448	65.5	684,344
3900	1954	3,335	64.5	215,108
3900	1955	2,225	63.5	141,288
3900	1957	239	61.5	14,699
3900	1958	2,592	60.5	156,816
3900	1959	3,795	59.5	225,803
3900	1960	555	58.5	32,468
3900	1961	3,282	57.5	188,715
3900	1963	116	55.5	6,438
3900	1966	391	52.5	20,528
3900	1967	6,725	51.5	346,338
3900	1970	110	48.5	5,335
3900	1971	110	47.5	5,225
3900	1980	-	38.5	-
3900	1983	1,870	35.5	66,385
3900	1984	7,860	34.5	271,170
3900	1987	9,108	31.5	286,902
3900	1988	-	30.5	-
3900	1989	1,500	29.5	44,250
3900	1991	1,455	27.5	40,013
3900	1992	11,288	26.5	299,132

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Account	Install Year	Basis	Age	Weight
3900	1993	751,141	25.5	19,154,096
3900	1994	66,314	24.5	1,624,693
3900	1995	23,204	23.5	545,294
3900	1996	92,598	22.5	2,083,455
3900	1997	8,960	21.5	192,640
3900	1998	1,200	20.5	24,600
3900	2001	-	17.5	-
3900	2002	-	16.5	-
3900	2003	6,420	15.5	99,510
3900	2004	7,745	14.5	112,303
3900	2005	3,050	13.5	41,175
3900	2006	4,827	12.5	60,338
3900	2008	12,956	10.5	136,038
3900	2010	18,374	8.5	156,179
3900	2011	202,164	7.5	1,516,230
3900	2012	47,786	6.5	310,609
3900	2013	2,461,681	5.5	13,539,246
3900	2014	182,544	4.5	821,448
3900 Total		4,010,284	11.8	47,156,567
3910	1980	2,378	38.5	91,553
3910	1981	575	37.5	21,563
3910	1987	1,211	31.5	38,147
3910	1993	871	25.5	22,211
3910	2000	2,334	18.5	43,179
3910	2006	34,814	12.5	435,175
3910	2010	348	8.5	2,958
3910	2011	14,219	7.5	106,643
3910	2012	24,752	6.5	160,888
3910	2013	238,769	5.5	1,313,230
3910	2014	61,110	4.5	274,995
3910	2017	63,631	1.5	95,446
3910 Total		445,012	5.9	2,605,986
3911	2013	10,900	5.5	59,950
3911 Total		10,900	5.5	59,950
3912	1984	924	34.5	31,878
3912	1985	1,208	33.5	40,468
3912	1999	14,073	19.5	274,424
3912	2000	4,708	18.5	87,098
3912	2001	13,373	17.5	234,028
3912	2002	12,215	16.5	201,548
3912	2003	16,580	15.5	256,990
3912	2004	14,314	14.5	207,553
3912	2005	10,912	13.5	147,312
3912	2006	21,278	12.5	265,975
3912	2007	64,273	11.5	739,140
3912	2008	6,924	10.5	72,702
3912	2009	13,538	9.5	128,611
3912	2010	52,798	8.5	448,783
3912	2011	12,000	7.5	90,000
3912	2013	8,700	5.5	47,850
3912	2016	9,049	2.5	22,624
3912 Total		276,867	11.9	3,296,982
3913	1999	2,261	19.5	44,090
3913	2000	2,334	18.5	43,179
3913	2010	802	8.5	6,817
3913	2013	1,600	5.5	8,800
3913 Total		6,997	14.7	102,886
3914	1995	15,526	23.5	364,861
3914	1996	61,454	22.5	1,382,715
3914	1997	49,819	21.5	1,071,109
3914	1998	15,190	20.5	311,395
3914	1999	624	19.5	12,168
3914	2000	103,122	18.5	1,907,757
3914	2001	70,532	17.5	1,234,310
3914	2002	1,023	16.5	16,880
3914	2005	4,379	13.5	59,117
3914	2006	360,744	12.5	4,509,300
3914	2007	301,682	11.5	3,469,343
3914	2008	8,224	10.5	86,352
3914	2009	5,449	9.5	51,766
3914	2010	5,520	8.5	46,920

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018

Docket No. 20190174-EI
(Docket No. 20190156-EI)
2019 Depreciation Study and Workbook
Exhibit PSL-1,
Page 95 of 96

Account	Install Year	Basis	Age	Weight
3914	2011	8,232	7.5	61,740
3914	2013	31,863	5.5	175,247
3914	2014	14,030	4.5	63,135
3914	2015	66,062	3.5	231,217
3914	2016	13,763	2.5	34,408
3914	2017	133,279	1.5	199,919
3914	2018	189,775	0.5	94,888
3914 Total		1,460,293	10.6	15,384,544
3930	1993	45,898	25.5	1,170,399
3930	1998	761	20.5	15,601
3930	2000	24,008	18.5	444,148
3930	2007	43,656	11.5	502,044
3930	2010	2,141	8.5	18,199
3930	2011	33,248	7.5	249,360
3930 Total		149,712	16.0	2,399,750
3940	1968	922	50.5	46,561
3940	1971	1,000	47.5	47,500
3940	1973	1,472	45.5	66,976
3940	1984	2,855	34.5	98,498
3940	1985	3,184	33.5	106,664
3940	1986	2,997	32.5	97,403
3940	1987	8,844	31.5	278,586
3940	1988	2,294	30.5	69,967
3940	1989	1,039	29.5	30,651
3940	1990	3,074	28.5	87,609
3940	1991	2,215	27.5	60,913
3940	1992	3,116	26.5	82,574
3940	1993	3,238	25.5	82,569
3940	1995	8,786	23.5	206,471
3940	1996	2,523	22.5	56,768
3940	1997	1,822	21.5	39,173
3940	1998	7,366	20.5	151,003
3940	1999	33,613	19.5	655,454
3940	2001	10,617	17.5	185,798
3940	2002	4,112	16.5	67,848
3940	2003	2,005	15.5	31,078
3940	2004	9,437	14.5	136,837
3940	2005	9,557	13.5	129,020
3940	2006	8,131	12.5	101,638
3940	2008	5,071	10.5	53,246
3940	2009	18,426	9.5	175,047
3940	2010	13,510	8.5	114,835
3940	2011	10,765	7.5	80,738
3940	2012	135,771	6.5	882,512
3940	2013	17,942	5.5	98,681
3940	2014	19,929	4.5	89,681
3940	2015	17,440	3.5	61,040
3940	2016	40,080	2.5	100,200
3940	2017	22,147	1.5	33,221
3940	2018	3,748	0.5	1,874
3940 Total		439,048	10.5	4,608,626
3950	1982	586	36.5	21,389
3950	1984	8,636	34.5	297,942
3950	1985	1,573	33.5	52,696
3950	1989	8,836	29.5	260,662
3950	1994	3,090	24.5	75,705
3950	1995	2,937	23.5	69,020
3950	1996	1,339	22.5	30,128
3950	1997	1,515	21.5	32,573
3950	1999	7,514	19.5	146,523
3950	2002	31,561	16.5	520,757
3950	2005	1,260	13.5	17,010
3950	2008	1,291	10.5	13,556
3950	2009	1,320	9.5	12,540
3950	2011	48,054	7.5	360,405
3950 Total		119,512	16.0	1,910,903
3960	1980	44,948	38.5	1,730,498
3960	1986	82,717	32.5	2,688,303
3960	1987	17,023	31.5	536,225
3960	1992	1,004	26.5	26,606
3960	1994	1,246	24.5	30,527
3960	2001	35,324	17.5	618,170

FLORIDA PUBLIC UTILITIES COMPANY
2019 CONSOLIDATED ELECTRIC DIVISIONS
Calculated Asset Age
December 31, 2018


Account	Install Year	Basis	Age	Weight
3960	2005	1,498	13.5	20,223
3960	2009	6,405	9.5	60,848
3960	2013	30,809	5.5	169,450
3960	2014	82,007	4.5	369,032
3960	2016	581,723	2.5	1,454,309
3960 Total		884,704	8.7	7,704,188
3970	1975	763	43.5	33,191
3970	1993	47,070	25.5	1,200,285
3970	1995	2,822	23.5	61,617
3970	1999	48,640	19.5	948,480
3970	2000	4,814	18.5	89,059
3970	2004	37,657	14.5	546,027
3970	2009	40,434	9.5	384,123
3970	2010	68,436	8.5	581,706
3970	2011	36,523	7.5	273,923
3970	2013	78,638	5.5	432,509
3970	2014	1,031	4.5	4,640
3970 Total		366,628	12.4	4,555,558
3980	1997	593	21.5	12,750
3980	1999	1,181	19.5	23,030
3980	2000	10,058	18.5	186,073
3980	2003	3,334	15.5	51,677
3980	2007	1,173	11.5	13,490
3980	2012	21,718	6.5	141,167
3980	2014	18,811	4.5	84,650
3980 Total		56,868	9.0	512,835
3990	2003	10,000	15.5	155,000
3990 Total		10,000	15.5	155,000
Grand Total		128,235,171	14.9	1,906,625,423

CERTIFICATE OF SERVICE

I hereby certify that true and correct copies of the Direct Testimony of Patricia Lee, along with her Exhibits PSL-1 and PSL-2, have been served by Electronic Mail this 23rd day of April, 2020, upon the following:

Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee, FL 32097 mcassel@fpuc.com	Ashley Weisenfeld Rachael Dziechciarz Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 aweisenf@psc.state.fl.us rdziechc@psc.state.fl.us
	Office of Public Counsel J.R. Kelly/Patricia Christensen/Mireille Fall-Fry c/o The Florida Legislature 111 West Madison Street, Room 812 Tallahassee, FL 32399-1400 Kelly.jr@leg.state.fl.us christensen.patty@leg.state.fl.us fall-fry.mireille@leg.state.fl.us

By:



Beth Keating
Gunster, Yoakley & Stewart, P.A.
215 South Monroe St., Suite 601
Tallahassee, FL 32301
(850) 521-1706