

Docket Nos. 20190155-EI, 20190156-EI, and 20190174-EI
Comprehensive Exhibit List for Entry into Hearing Record
September 21, 2020

STAFF HEARING EXHIBITS

Hearing I.D. #	Witness	I.D. # As Filed	Exhibit Description	Issue Nos.	Entered
STAFF					
1		Exhibit List	Comprehensive Exhibit List		
FLORIDA PUBLIC UTILITIES COMPANY (FPUC) (DIRECT)					
2	Michael Cassel	MC-1	Storm Video - Video of Hurricane Michael Damage to System and Surrounding Area	1-7, 11, 12	
3	Michelle Napier	MDN-1	Revised Schedules A-1, B-1 through B-3, C-1 and C-2, D1a and D1b	1-12	
4	Michelle Napier	MDN-2	Distribution of Revenue Requirement	1-12	
5	Michelle Napier	MDN-3	Present and Proposed Rates	1-12	
6	Michelle Napier	MDN-4	Storm Cost Recovery for Incremental Expenses	1-12	
7	Michelle Napier	MDN-5	Regulatory Asset for Lost Customers	1-12	
8	Michelle Napier	MDN-6	Regulatory Asset for Expenses Not Recovered in Base Rates	1-12	
9	Michelle Napier	MDN-7	Regulatory Asset for the Negative Component of the Accumulated Depreciation Reserve	1-12	
10	Michelle Napier	MDN-8	Dorian Incremental Expenses Included in MDN-4	1-12	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 2

11	Michelle Napier	MDN-9	Estimated First Year Revenue Requirements and Distribution of Revenue Requirements - Schedules A-1, B-1 through B-3, C-1 and C-2, D1a and D1b	12, 13	
12	Michelle Napier	MDN-10	Comparison of Typical Residential Bill using the Alternative Scenarios	12, 13	
13	Patricia Lee	PSL-1	Depreciation Study Narrative and Workbook	15, 16, 17	
14	Patricia Lee	PSL-2	Curriculum Vitae	15, 16, 17	
15	Patricia Lee	PSL-3	Life Table Example	15, 16, 17	
OFFICE OF PUBLIC COUNSEL (OPC) (DIRECT)					
16	Helmuth Schultz	HWS-1	Qualifications of Helmuth W. Schultz, III	1-14	
17	Helmuth Schultz	HWS-2	Revenue Requirement Summary – Schedules A-J	1-14	
18	Helmuth Schultz	HWS-3	Estimated First Year Revenue Requirement – Revenue Requirement Calculation	1-14	
19	Helmuth Schultz	HWS-4	Estimated First Year Revenue Requirement	1-14	
20	Helmuth Schultz	HWS-5	Hourly Cost Comparison	1-14	
21	Helmuth Schultz	HWS-6	OPC POD 1 No. 4A	1-14	
22	Helmuth Schultz	HWS-7	OPC ROG 6 NO. 114G - Partial	1-14	
23	Helmuth Schultz	HWS-8	OPC ROG 6 NO. 114F - Partial	1-14	
24	David Garrett	DJG-1	Curriculum Vitae	15-17	
25	David Garrett	DJG-2	Summary Deprecation Accrual Adjustment	15-17	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 3

26	David Garrett	DJG-3	Weighted Average Peer Group Service Lives	15-17	
27	David Garrett	DJG-4	Peer Group Detailed Parameter Comparison	15-17	
28	David Garrett	DJG-5	Detailed Rate Comparison – Weighted Average	15-17	
29	David Garrett	DJG-6	Depreciation Rate Development – Weighted Average	15-17	
30	David Garrett	DJG-7	Detailed Rate Comparison – Midwest Peer Group	15-17	
31	David Garrett	DJG-8	Depreciation Rate Development – Midwest Peer Group	15-17	
32	David Garrett	DJG-9	Detailed Rate Comparison – Coastal Peer Group	15-17	
33	David Garrett	DJG-10	Depreciation Rate Development – Coastal Peer Group	15-17	
34	David Garrett	DJG-11	Detailed Rate Comparison – Florida Peer Group	15-17	
35	David Garrett	DJG-12	Depreciation Rate Development – Florida Peer Group	15-17	
36	David Garrett	DJG-13	Account 353	15-17	
37	David Garrett	DJG-14	Account 355	15-17	
38	David Garrett	DJG-15	Account 362	15-17	
39	David Garrett	DJG-16	Account 364	15-17	
40	David Garrett	DJG-17	Account 366	15-17	
41	David Garrett	DJG-18	Account 367	15-17	
42	David Garrett	DJG-19	Account 368	15-17	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 4

43	David Garrett	DJG-20	Account 369	15-17	
FLORIDA PUBLIC SERVICE COMMISSION (STAFF) (DIRECT)					
44	Debra Dobiac	DMD-1	Auditor's Report – Storm Cost Recovery Audit Hurricanes Michael and Dorian (dated January 24, 2020)	1-6	
45	Debra Dobiac	DMD-2	Auditor's Report – Storm Cost Recovery Audit Hurricanes Michael and Dorian (dated June 1, 2020)	1-6	
46	Carl Vinson	CV-1	Review of Florida Public Utilities Company's Storm Cost Management and Payment Processing Practices for Hurricane Michael	1-6	
FLORIDA PUBLIC UTILITIES COMPANY (FPUC) (REBUTTAL)					
47	Mark Cutshaw	PMC-1	Contractor Rates (Confidential document number 04072-2020)	2, 5, 9	
48	Mark Cutshaw	PMC-2	Tree Damage	2, 5, 9	
49	Michelle Napier	MDN-11	Calculation to Remove NBV	1, 2, 5, 6, 7, 10-12	
50	Michelle Napier	MDN-12	Estimated First Year Revenue Requirements (adjusted)	1, 2, 5, 6, 7, 10-12	
51	Michelle Napier	MDN-13	September 2019 Surveillance Report	1, 2, 5, 6, 7, 10-12	
52	Patricia Lee	PSL-4	Comparison of Current and Proposed Depreciation Rates Including OPC Witness Garrett's recommendations	15, 16, 17	
53	Patricia Lee	PSL-5	OPC's Witness David Garrett's Response to FPUC's Interrogatory 15	15, 16, 17	
54	Patricia Lee	PSL-6	Calculation of Adjustment of Depreciation Asset	10	

STAFF HEARING EXHIBITS					
55	Cutshaw (6) Shelley (10, 11) Welch (6)		FPUC's Response to Staff's First Data Request Nos. 6, 10, 11 <i>[Bates Nos. 000001-000012]</i>	3,6	
56	Lee (1-7)		FPUC's Response to Staff's First Data Request Nos. 1-7 [In Dkt. No. 20190174-EI] and attachments <i>[Bates Nos. 000013-000037]</i>	15	
57	Lee (1,3) Welch (2,4,5)		FPUC's Response to Staff's First Set of Interrogatories Nos. 1-5 <i>[Bates Nos. 000038-000050]</i>	15	
58	Cutshaw (7,11) Shelley (6,9,11- 15, 17) Welch (5,8,16)		FPUC's Response to Staff's Second Set of Interrogatories Nos. 5-9, 11-17 <i>[Bates Nos. 000051-000062]</i>	2,3,4,5	
59	Cutshaw (18) Welch (19,20, 21-24, 26-27) Lee (25)		FPUC's Response to Staff's Third Set of Interrogatories Nos. 18-20, 21-24, 25, 26-27, and attachments <i>[Bates Nos. 000063-000078]</i>	1, 2, 3, 4, 7, 8, 9, 12, 15	
60	Lee (28-33)		FPUC's Response to Staff's Fourth Set of Interrogatories Nos. 28-33 <i>[Bates Nos. 000079-000087]</i>	15	
61	Welch, Lee		FPUC's Response to Staff's Fifth Set of Interrogatories Nos. 34-35 <i>[Bates Nos. 000088-000095]</i>	15	
62	Welch (34D)		FPUC's Supplemental Response to Staff's Fifth Set of Interrogatories, No. 34D <i>[Bates Nos. 000096-000097]</i>	10,15	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 6

63	Napier (36,37,39,42,45, 51,52) Mahn (38,44)		FPUC's Response to Staff's Sixth Set of Interrogatories Nos. 36-39, 42, 44, 45, 51, 52 (No. 52 has attachments) <i>[Bates Nos. 000098-000107]</i>	11,12,15	
64			FPUC's Response to Staff's First Production of Documents No. 1-2 (No. 1 has attachments) <i>[Bates Nos. 000108-000109]</i>	2, 3, 5, 6, 15	
65	Lee (1-2, 4-6, 9, 12-13), Maitre (1,3,7-8,10-11,13)		FPUC's Response to OPC's First Set of Interrogatories Nos.1-13 and attachments [In Dkt. No. 20190174-EI] <i>[Bates Nos. 000110-000123]</i>	15	
66	Adams (7, 9, 12, 16, 20, 30, 31, 35) Cutshaw (15) Shelley (1, 4, 5, 14, 20, 30) Stankiewicz (3, 8, 12, 13, 14, 18, 19) Welch (2, 5, 6, 10, 11, 13, 16, 17,21, 22, 24, 31-39)		FPUC's Response to OPC's First Set of Interrogatories Nos. 1-29, 30-39 (Nos. 2, 17, 12, 22, 23, 25, 26, 29 & 32 have attachments) (No. 2 has supplemental and amended attachments) <i>[Bates Nos. 000124-000165]</i>	1, 2, 3, 4, 5, 6, 7, 12	
67	Shelley (41, 43) Spikes (40) Welch (40,42, 46, 47) Cassel (44)		FPUC's Response to OPC's Second Set of Interrogatories Nos. 40, 41,42, 43, 44, 46, 47 <i>[Bates Nos. 000166-000175]</i>	2, 4, 8, 10	
68	Shelley (48, 49, 51, 52) Stankiewicz (48) Welch (50, 53-66)		FPUC's Response to OPC's Third Set of Interrogatories Nos. 48-66 (Nos. 56, 62, 63, 64, 65, 66 have attachments) <i>[Bates Nos. 000176-000198]</i>	2, 4, 5, 6, 7,12	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 7

69	Adams (93) Cutshaw (70, 89) Shelley (69, 84) Spikes (72, 75, 77, 78, 80-82, 85-88, 90-92) Welch (71, 74, 76, 94, 95)		FPUC's Response to OPC's Fourth Set of Interrogatories Nos. 69-72, 74-78, 80-82, 84- 95 (Nos. 72, 80, 82, 85 have attachments) (Nos. 91, 94, 95 have confidential attachments, Document No. 1077-2019) <i>[Bates Nos. 000199-000223]</i>	2, 4, 6	
70	Cutshaw (106) Spikes (103) Welch (96-99, 101, 103, 107, 109,110, 111)		FPUC's Response to OPC's Fifth Set of Interrogatories Nos. 96-99, 101, 103, 106, 107,109,110, 111 (No. 97 has attachments) <i>[Bates Nos. 000224-000236]</i>	1, 2, 3, 4, 6, 8, 9, 12	
71	Welch (98, 99, 104,107,111)		FPUC's Revised Responses to OPC's Fifth Set of Interrogatories, Nos. 98, 99, 104, 107, and 111 <i>[Bates Nos. 000237-000244]</i>	10	
72	Adams (114, 116- 119, 122-125, 128-130, 136, 137, 140, 141, 144, 145, 147, 148, 153, 155- 161, 163-171, 174, 175, 177, 181, 182, 185, 186, 188-190, 191, 194-199, 202, 204, 205, 209, 211-213, 215, 216, 218- 220, 221, 223, 225, 227, 228) Welch (131, 132)		FPUC's Response to OPC's Sixth Set of Interrogatories Nos. 114, 116-119, 122-125, 128-132, 136, 137, 140, 141, 144, 145, 147-149, 153, 155- 161, 163-171, 174, 175, 177, 181, 182, 185, 186, 188-190, 191, 194-199, 202, 204, 205, 209, 211, 213, 215, 216, 218- 220, 221, 223, 225, 227, 228 (No. 114 has attachments) <i>[Bates Nos. 000245-000318]</i>	2, 3, 4, 5, 6	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 8

73	Adams (229-234, 237-240, 256-259)		<p>FPUC's Response to OPC's Seventh Set of Interrogatories Nos. 229-234, 237-240, 256-259</p> <p>(Nos. 229, 237 have confidential attachments, document No. 01402-2020)</p> <p><i>[Bates Nos. 000319-000333]</i></p>	2, 3, 5	
74	Adams (272) Cassel (273, 275) Welch (274, 276)		<p>FPUC's Response to OPC's Eighth Set of Interrogatories Nos. 272-276</p> <p><i>[Bates Nos. 000334-000340]</i></p>	2, 3, 4, 5, 12	
75	Adams (281, 283, 284, 287-296)		<p>FPUC's Response to OPC's Ninth Set of Interrogatories Nos. 281, 283, 284, 287-296</p> <p>(Nos 281, 284, 287 have attachments)</p> <p><i>[Bates Nos. 000341-000354]</i></p>	2, 3, 6	
76	Shelly (301) Cassel (299, 302,304) Napier (312)		<p>FPUC's Response to OPC's Tenth Set of Interrogatories Nos. 299, 301, 302, 304, 312</p> <p><i>[Bates Nos. 000355-000360]</i></p>	1, 2, 12	
77	Lee (313-316)		<p>FPUC's Response to OPC's Eleventh Set of Interrogatories Nos. 313-316</p> <p><i>[Bates Nos. 000361-000365]</i></p>	15	
78			<p>FPUC's Response to OPC's First Production of Documents Nos. 1-7, 9-15</p> <p>(Nos. 1, 4, 5, 6, 7, 9, 13, 14, 15 have attachments)</p> <p><i>[Bates Nos. 000366-000374]</i></p>	2, 5	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 9

79			<p>FPUC's Response to OPC's Third Production of Documents Nos. 19-22</p> <p>(Nos. 19, 20, 22 have attachments)</p> <p><i>[Bates Nos. 000375-000377]</i></p>	1, 4, 6	
80			<p>FPUC's Response to OPC's Fourth Production of Documents Nos. 25-27, 29</p> <p>(Nos. 25, 26, 27 have attachments)</p> <p><i>[Bates Nos. 000378-000380]</i></p>	2, 3, 5	
81			<p>FPUC's Response to OPC's Fifth Production of Documents Nos. 31, 32, 33</p> <p>(Nos. 31, 32, 33 have attachments)</p> <p><i>[Bates Nos. 000381-000383]</i></p>	2, 4, 8, 9	
82			<p>FPUC's Response to OPC's Sixth Production of Documents Nos. 35-38</p> <p>(Nos. 35, 36, 37, 38 have attachments)</p> <p><i>[Bates Nos. 000384-000386]</i></p>	2, 3	
83			<p>FPUC'S Response to OPC's Seventh Production of Documents Nos. 42</p> <p>(Nos. 42 has attachments)</p> <p><i>[Bates Nos. 000387-000388]</i></p>	12	
84	Garrett (1-8)		<p>OPC Response to Staff's First Set of Interrogatories Nos. 1-8</p> <p><i>[Bates Nos. 000389-000398]</i></p>	15	
85	Garrett (1-14)		<p>OPC Response to FPUC's First Set of Interrogatories Nos 1-14</p> <p><i>[Bates Nos. 000399-000406]</i></p>	15	

COMPREHENSIVE EXHIBIT LIST
DOCKET NOS. 20190155-EI, 20190156-EI, and 20190174-EI
PAGE 10

86	Garrett (15-22)		OPC Response to FPUC's Second Set of Interrogatories Nos.15-22 <i>[Bates Nos. 000407-000412]</i>	15	
87	Vinson (16, 17)		Staff's Response to OPC's First Set of Interrogatories Nos. 16, 17 <i>[Bates Nos. 000413-000416]</i>	2	
88			FPUC's Response to Staff's First Data Request regarding Stipulation and Settlement Agreement <i>[Bates Nos. 000417-000422]</i>		
89			FPUC's Response to Staff's Second Data Request regarding Stipulation and Settlement Agreement <i>[Bates Nos. 000423-000446]</i>		
90			FPUC's Responses to Staff's Third Data Request regarding Stipulation and Settlement Agreement <i>[Bates Nos. 000447-000450]</i>		

Docket No. 20190156-EI

Revised Exhibit MC-1
Of Witness Michael Cassel

On behalf of

FLORIDA PUBLIC UTILITIES COMPANY

DVD

[Video of Hurricane Michael Damage to System and Surrounding Area]

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 2
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michael Cassel MC-1

Florida Public Utilities Company
Limited Proceeding Electric
Estimated First Year Revenue Requirements

Docket No. 20190156-EI
Exhibit REVISED MDN-1 Page 1 of 13
Schedule REVISED A-1

Revenue Requirement Calculation	Projected 2020
3 Jurisdictional Adjusted Rate Base	\$ 67,248,113
4 Rate of Return on Rate Base	6.2700%
5 Required Jurisdictional Net Operating Income (Line 2 x 3)	<u>\$ 4,216,457</u>
6 Required Net Operating Income (Line 4)	\$ 4,216,457
7 Jurisdictional Adjusted Net Operating Income (Loss)	\$ (4,722,730)
8 Net Operating Income Deficiency (Excess) (Line 5-6)	<u>\$ 8,939,187</u>
9 Net Operating Income Multiplier	1.3295
10 Revenue Requirement (Line 7 x 8)	<u><u>\$ 11,884,648</u></u>

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 3
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michelle Napier MDN-1

**ADJUSTED RATE BASE
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	System Per Books (B-3)	18,573,911	224,576	18,798,487	-	0	18,798,487			18,798,487
2	Jurisdictional Factors	100%	100%	100%	100%	100%	100%	100%	100%	100%
3	Jurisdictional Per Books	18,573,911	224,576	18,798,487	-	-	18,798,487			18,798,487
4	<u>Adjustments:</u>									
5	Regulatory Asset for Storm Costs							39,270,870		39,270,870
6	Regulatory Asset Lost Customers							454,003		454,003
7	Regulatory Asset Exp. Not Recovered							885,855		885,855
8	Regulatory Asset for Unrecovered A/D							7,838,898		7,838,898
9										-
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21										-
22										-
23										-
24										-
25										-
26										-
27										-
28	Total Adjustments	-	-	-	-	-	-	48,449,626	-	48,449,626
29										-
30	Adjusted Jurisdictional	18,573,911	224,576	18,798,487	-	-	18,798,487	48,449,626	-	67,248,113

**RATE BASE ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
0

EXPLANATION:

List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown: Projected Test Year Ended December 31, 2020

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2)
1	<u>PLANT</u>				
2	<u>Commission Adjustment:</u>				
3	NONE IN STORM PROJECTS ON MFR B-1				
4					
5	<u>Company Adjustment:</u>				
6	NONE IN STORM PROJECTS ON MFR B-1				
7					
8	<u>ACCUMULATED DEPRECIATION</u>				
9	<u>Commission Adjustment:</u>				
10	NONE IN STORM PROJECTS ON MFR B-1				
11					
12	<u>Company Adjustment:</u>				
13	NONE IN STORM PROJECTS ON MFR B-1				
14					
15	<u>WORKING CAPITAL</u>				
16	<u>Commission Adjustment:</u>				
17	NONE IN STORM PROJECTS ON MFR B-1				
18					
19	<u>Company Adjustment:</u>				
20	Regulatory Asset for Storm Costs (MDN-4)		\$ 39,270,870	100%	\$ 39,270,870
21	Regulatory Asset for Lost Customers (MDN-5)		\$ 454,003	100%	\$ 454,003
22	Regulatory Asset for Expenses Not Recovered During Restoration (MDN-6)		\$ 885,855	100%	\$ 885,855
23	Regulatory Asset for Unrecovered Accumulated Depreciation Cost of Removal Net of Salvage (MDN-7)		<u>\$ 7,838,898</u>	100%	<u>\$ 7,838,898</u>
24	Total		<u>\$ 48,449,626</u>	100%	<u>\$ 48,449,626</u>

Schedule B-3

Florida Public Utilities Company
 Limited Proceeding Electric
 FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit Revised MDN-1

Docket No.: 20190156-EI

Page 5 of 13

Account Title	Act. #	Act. #	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	
Monthly Depreciation:										
Meters	1080	370E	\$ -	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)
Distribution Station Equipment	1080	362E	\$ -	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)
Distribution Poles	1080	364E	\$ -	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)
OH Conductors	1080	365E	\$ -	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)
Underground Conductors	1080	367E	\$ -	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)
Overhead Transformers	1080	368H	\$ -	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)
Buried Transformers	1080	368B	\$ -	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)
Overhead Services	1080	369H	\$ -	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)
Underground Services	1080	369B	\$ -	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)
Install on Cust. Premises-AG	1080	371A	\$ -	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986
Street Lighting	1080	373A	\$ -	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)
			\$ -	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)
Actual A/D up to Storm for Retirements:										
Meters	1080	370E	\$ 25,533							
Distribution Station Equipment	1080	362E								
Distribution Poles	1080	364E	\$ 57,013							
OH Conductors	1080	365E	\$ 113,959							
Underground Conductors	1080	367E								
Overhead Transformers	1080	368H	\$ 152,856							
Buried Transformers	1080	368B								
Overhead Services	1080	369H	\$ 10,592							
Underground Services	1080	369B								
Install on Cust. Premises-AG	1080	371A	\$ 205,048							
Street Lighting	1080	373A	\$ 7,915							
			\$ 572,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cumulative Accumulated Depreciation										
Meters	1080	370E	\$ 25,533	\$ 23,347	\$ 21,161	\$ 18,975	\$ 16,788	\$ 14,602	\$ 12,416	
Distribution Station Equipment	1080	362E	\$ -	\$ (24)	\$ (48)	\$ (71)	\$ (95)	\$ (119)	\$ (143)	
Distribution Poles	1080	364E	\$ 57,013	\$ 32,044	\$ 7,075	\$ (17,895)	\$ (42,864)	\$ (67,833)	\$ (92,802)	
OH Conductors	1080	365E	\$ 113,959	\$ 101,540	\$ 89,121	\$ 76,702	\$ 64,282	\$ 51,863	\$ 39,444	
Underground Conductors	1080	367E	\$ -	\$ (693)	\$ (1,386)	\$ (2,079)	\$ (2,772)	\$ (3,465)	\$ (4,158)	
Overhead Transformers	1080	368H	\$ 152,856	\$ 144,336	\$ 135,816	\$ 127,296	\$ 118,776	\$ 110,256	\$ 101,736	
Buried Transformers	1080	368B	\$ -	\$ (320)	\$ (640)	\$ (959)	\$ (1,279)	\$ (1,599)	\$ (1,919)	
Overhead Services	1080	369H	\$ 10,592	\$ 2,596	\$ (5,399)	\$ (13,395)	\$ (21,390)	\$ (29,386)	\$ (37,381)	
Underground Services	1080	369B	\$ -	\$ (41)	\$ (83)	\$ (124)	\$ (166)	\$ (207)	\$ (249)	
Install on Cust. Premises-AG	1080	371A	\$ 205,048	\$ 206,034	\$ 207,021	\$ 208,007	\$ 208,993	\$ 209,980	\$ 210,966	
Street Lighting	1080	373A	\$ 7,915	\$ 6,040	\$ 4,165	\$ 2,290	\$ 415	\$ (1,460)	\$ (3,335)	
Cumulative Accumulated Depreciation Balance			\$ 572,916	\$ 514,859	\$ 456,803	\$ 398,746	\$ 340,689	\$ 282,633	\$ 224,576	
Cumulative Net Increase in Rate Base			\$ 19,146,827	\$ 19,088,771	\$ 19,030,714	\$ 18,972,657	\$ 18,914,601	\$ 18,856,544	\$ 18,798,487	

Schedule B-3
 Florida Public Utilities Company
 Limited Proceeding Electric
 FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit Revised MDN-1
 Docket No.: 20190156-EI
 Page 8 of 13

Account Title	Act. #	Act. #	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	13-Month Average
Monthly Depreciation:									
Meters	1080	370E	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	(2,186)
Distribution Station Equipment	1080	362E	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	(24)
Distribution Poles	1080	364E	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	(24,969)
OH Conductors	1080	365E	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	(12,419)
Underground Conductors	1080	367E	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	(693)
Overhead Transformers	1080	368H	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	(8,520)
Buried Transformers	1080	368B	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	(320)
Overhead Services	1080	369H	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	(7,996)
Underground Services	1080	369B	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	(41)
Install on Cust. Premises-AG	1080	371A	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	986
Street Lighting	1080	373A	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	(1,875)
			\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	(58,057)
Retirements:									
Meters	1080	370E							
Distribution Station Equipment	1080	362E							
Distribution Poles	1080	364E							
OH Conductors	1080	365E							
Underground Conductors	1080	367E							
Overhead Transformers	1080	368H							
Buried Transformers	1080	368B							
Overhead Services	1080	369H							
Underground Services	1080	369B							
Install on Cust. Premises-AG	1080	371A							
Street Lighting	1080	373A							
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Cumulative Accumulated Depreciation									
Meters	1080	370E	\$ 10,230	\$ 8,044	\$ 5,858	\$ 3,672	\$ 1,485	\$ (701)	\$ 12,416
Distribution Station Equipment	1080	362E	\$ (166)	\$ (190)	\$ (214)	\$ (238)	\$ (261)	\$ (285)	\$ (143)
Distribution Poles	1080	364E	\$ (117,771)	\$ (142,741)	\$ (167,710)	\$ (192,679)	\$ (217,648)	\$ (242,618)	\$ (92,802)
OH Conductors	1080	365E	\$ 27,025	\$ 14,606	\$ 2,187	\$ (10,233)	\$ (22,652)	\$ (35,071)	\$ 39,444
Underground Conductors	1080	367E	\$ (4,851)	\$ (5,544)	\$ (6,237)	\$ (6,930)	\$ (7,623)	\$ (8,316)	\$ (4,158)
Overhead Transformers	1080	368H	\$ 93,216	\$ 84,696	\$ 76,176	\$ 67,656	\$ 59,136	\$ 50,616	\$ 101,736
Buried Transformers	1080	368B	\$ (2,238)	\$ (2,558)	\$ (2,878)	\$ (3,198)	\$ (3,517)	\$ (3,837)	\$ (1,919)
Overhead Services	1080	369H	\$ (45,377)	\$ (53,372)	\$ (61,368)	\$ (69,363)	\$ (77,359)	\$ (85,354)	\$ (37,381)
Underground Services	1080	369B	\$ (290)	\$ (331)	\$ (373)	\$ (414)	\$ (456)	\$ (497)	\$ (249)
Install on Cust. Premises-AG	1080	371A	\$ 211,953	\$ 212,939	\$ 213,925	\$ 214,912	\$ 215,898	\$ 216,884	\$ 210,966
Street Lighting	1080	373A	\$ (5,210)	\$ (7,085)	\$ (8,960)	\$ (10,835)	\$ (12,710)	\$ (14,585)	\$ (3,335)
Cumulative Accumulated Depreciation Balance			\$ 166,520	\$ 108,463	\$ 50,406	\$ (7,650)	\$ (65,707)	\$ (123,764)	\$ 224,576
Cumulative Net Increase in Rate Base			\$ 18,740,431	\$ 18,682,374	\$ 18,624,318	\$ 18,566,261	\$ 18,508,204	\$ 18,450,148	\$ 18,798,487

**ADJUSTED JURISDICTIONAL NET OPERATING INCOME
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

COMPANY: FLORIDA PUBLIC UTILITIES

0

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues:						
2							
3	(335,172)		(335,172)	100%	(335,172)		(335,172)
4			-	100%	-		-
5	<u>(335,172)</u>		<u>(335,172)</u>	100%	<u>(335,172)</u>		<u>(335,172)</u>
6	Operating Expenses:						
7	Operation & Maintenance:						
8							
9	-		-	100%	-		-
10	-		-	100%	-		-
11	696,680		696,680	100%	696,680		696,680
12	5,256,669		5,256,669	100%	5,256,669		5,256,669
13	-		-	100%	-		-
14	371,720		371,720	100%	371,720		371,720
15	(1,937,510)		(1,937,510)	100%	(1,937,510)		(1,937,510)
16	-		-	100%	-		-
17	-		-	100%	-		-
18	-		-	100%	-		-
19	<u>4,387,558</u>		<u>4,387,558</u>	100%	<u>4,387,558</u>		<u>4,387,558</u>
20							
21	<u>(4,722,730)</u>		<u>(4,722,730)</u>	100%	<u>(4,722,730)</u>		<u>(4,722,730)</u>
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
Consolidated Electric Division

EXPLANATION: Provide the company's 13-month average cost of capital for the test year.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

13-Month Average Projected 2020

Line No.	(A) Class of Capital	(B) Company Total Per Books	(C) Specific Adjustments	(D) Pro Rata Adjustments	(E) System Adjusted	(F) Jurisdictional Factor	(G) Pro-Rata Allocation	(H) Forecast 2020 Jurisdictional Capital Structure	(I) Ratio	(J) Cost Rate	(K) Weighted Cost Rate	(L) Limited Proceeding Rate Base	(M) Limited Proceeding Interest Expense (K * I)	
Regulatory Capital Structure														
1	Long Term Debt	430,784,730			430,784,730	100%	9.23%	37,766,102	27.67%	3.82%	1.06%	18,606,226	710,758	
2	Long Term Debt - FPU only	7,158,491			7,158,491	100%	37.03%	2,650,789	1.94%	11.23%	0.22%	1,305,964	146,660	
3	Short Term Debt	211,208,468			211,208,468	100%	9.23%	19,492,001	14.28%	3.60%	0.51%	9,603,124	345,712	
4	Preferred Stock	0			0	100%	9.23%	0	0.00%	0.00%	0.00%	-	0	
5	Common Equity	633,730,076	4,167,538		637,897,614	100%	9.23%	58,870,273	43.13%	10.25%	4.42%	29,003,618		
6	Customer Deposits	3,273,700			3,273,700	100%		3,273,700	2.40%	2.34%	0.06%	1,612,854	37,741	
7	Deferred Income Taxes	14,669,265			14,669,265	100%		14,444,408	10.58%	0.00%	0.00%	7,116,327	0	
8	ITC-Zero Cost	0			0	100%		0	0.00%	0.00%	0.00%	-	0	
9	ITC- Weighted Cost	0			0	100%		0	0.00%	5.34%	0.00%	-	0	
11	TOTAL	1,300,824,730	4,167,538		1,304,992,268			136,497,273	100.00%		6.27%	67,248,113	1,240,871	
14		Company Total Per Books												
15	Class of Capital		Ratio											
17	Conventional Capital Structure 2020													
18	Long Term Debt	430,784,730	0.3347	3.78%	1.27%									
19	Long Term Debt-FPU only	7,158,491	0.0056	11.52%	0.06%									
20	Short Term Debt	211,208,468	0.1641	3.60%	0.59%									
21	Preferred Stock	0	0.0000	0.00%	0.00%									
22	Common Equity	637,897,614	0.4956	10.25%	5.08%									
23	TOTAL	1,287,049,303	1.0000		7.00%									

Pro-Rata Factors:

Rate Base Projected 2020	136,722,127
Direct Components	17,942,965
	<u>118,779,162</u>
Pro-Rata Factor	<u>9.23%</u>
Non Electric FPUC Average Rate Base	201,969,209
Electric FPUC Average Rate Base	118,779,162
Net	<u>320,748,371</u>
ProRata FPUC Factor	<u>37.03%</u>

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
Consolidated Electric Division

EXPLANATION:

- 1.) List and describe the basis for the specific adjustments appearing on Schedule D-1a.
- 2.) List and describe the basis for the pro-rata adjustments appearing on Schedule D-1a.

Type of Data Shown:

Projected Test Year Ended December 31, 2020

Line No.	Class of Capital	Description	
1		<u>Specific Adjustments</u>	
2			
3	Equity	Other Comprehensive Income Loss which is related to the valuation of the employees pension plans was removed from equity. It was included in test year equity as a debit. This adjustment removes the debit.	\$ 4,167,538
4			
5			
6			
7			
8		<u>Pro Rata Adjustments</u>	
9			
10	Equity	The determination of the cost of capital for purposes of setting retail rates in the immediate docket incorporates pro-rata adjustments based on reducing the parent capital structure to the division's rate base.	
11			
12			
13			
14			
15			

Supporting Schedules:

Florida Public Utilities Company
 Limited Proceeding Electric
 Distribution of Revenue Requirement

Revised MDN-2 page 1 of 1
 Docket No.: 20190156-EI

LINE NO.	RATE SCHEDULE	(1)		(3)	(4)	(5)
		2020 BUDGET KWH SALES	2020 BUDGET	PERCENT OF TOTAL	BASE RATE INCREASE AT UNIFORM PERCENT	TOTAL CLASS REVENUE WITH INCREASE
1	RESIDENTIAL	274,540,960	\$ 10,833,290	54.07%	\$ 6,426,029	\$ 17,259,319
2	COMMERCIAL SMALL	53,476,045	\$ 2,371,073	11.83%	\$ 1,405,954	\$ 3,777,027
3	COMMERCIAL	164,607,934	\$ 3,518,358	17.56%	\$ 2,086,944	\$ 5,605,302
4	COMMERCIAL LARGE	83,743,267	\$ 1,165,867	5.82%	\$ 691,687	\$ 1,857,554
5	INDUSTRIAL	14,860,000	\$ 466,099	2.33%	\$ 276,912	\$ 743,011
6	OUTDOOR LIGHTS	7,497,990	\$ 1,680,896	8.39%	\$ 997,122	\$ 2,678,018
		<u>598,726,196</u>	<u>\$ 20,035,583</u>	<u>100.00%</u>	<u>\$ 11,884,648</u>	<u>\$ 31,920,231</u>
Percent Increase					59.32%	

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 4
 PARTY: FLORIDA PUBLIC UTILITIES
 COMPANY (FPUC) (DIRECT)
 DESCRIPTION: Michelle Napier MDN-2

**Florida Public Utilities Company
 Limited Proceeding Electric
 Present and Proposed Rates**

Revised MDN-3 page 1 of 2
 Docket No.: 20190156-EI

Customer Facility Charge:

	<u>Current Rates</u>	<u>Proposed Rates</u>
Residential (RS)	\$14.69	\$23.41
General Service (GS)	\$24.14	\$38.46
General Service Demand (GSD)	\$71.38	\$113.72
General Service Large Demand (GSLD)	\$136.45	\$217.39
General Service Large Demand (GSLD1)	\$844.94	\$1,346.14
Standby (SB) <500 kw	\$104.96	\$167.22
Standby (SB) ≥500 kw	\$844.94	\$1,346.14

Base Energy Charge:

	<u>Current Rates</u>	<u>Proposed Rates</u>
Residential (RS) ≤1,000 -	\$0.02057	\$0.03278
>1,000 -	\$0.03369	\$0.05368
General Service (GS)	\$0.02516	\$0.04008
General Service Demand (GSD)	\$0.00474	\$0.00756
General Service Large Demand (GSLD)	\$0.00220	\$0.00350
General Service Large Demand (GSLD1)	\$0.00000	\$0.00000
Standby (SB) <500 kw	\$0.00000	\$0.00000
Standby (SB) ≥500 kw	\$0.00000	\$0.00000

Demand Charge:

	<u>Current Rates</u>	<u>Proposed Rates</u>
Residential (RS)	\$0.00	\$0.00
General Service (GS)	\$0.00	\$0.00
General Service Demand (GSD)	\$3.89	\$6.20
General Service Large Demand (GSLD)	\$5.56	\$8.86
General Service Large Demand (GSLD1)	\$1.57	\$2.51
General Service Large Demand (GSLD1) kVAR	\$0.38	\$0.60
Standby (SB) <500 kw	\$2.73	\$4.35
Standby (SB) ≥500 kw	\$0.68	\$1.09
Standby (SB) kVAR	\$0.38	\$0.60

	<u>Current Rates</u>	<u>Proposed Rates</u>
Initial Entitlement of Service		
Re-establish Service or Account Changes		
Customer Request Temp Disconnect/Reconn		
Reconnect After Disconnect (Normal Hrs)		
Reconnect After Disconnect (After Hours)		
Temporary Service		
Collection Charge		
Returned Check Charge	Per Statute	
Credit Card Fees	----- \$3.50 RS and 3.5% other classes -----	
Late Fees	----- Greater of 1.5% or \$5.00 -----	

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 5
 PARTY: FLORIDA PUBLIC UTILITIES
 COMPANY (FPUC) (DIRECT)
 DESCRIPTION: Michelle Napier MDN-3

**Florida Public Utilities Company
 Limited Proceeding Electric
 Present and Proposed Rates - Lighting**

**Revised MDN-3 Page 2 of 2
 Docket No.: 20190156-EI**

Lighting:	<u>Current Rates</u>				<u>Proposed Rates</u>			
	<u>Facility Charge</u>	<u>Energy Charge</u>	<u>Maint Charge</u>	<u>Total Charge</u>	<u>Facility Charge</u>	<u>Energy Charge</u>	<u>Maint Charge</u>	<u>Total Charge</u>
1000w HPS Flood	\$19.38	\$18.46	\$2.60	\$40.44	\$30.88	\$29.41	\$4.14	\$64.43
1000w MH Flood	\$17.87	\$18.46	\$2.53	\$38.86	\$28.47	\$29.41	\$4.03	\$61.91
1000w MH Vert Shoebox	\$22.06	\$18.46	\$2.88	\$43.40	\$35.15	\$29.41	\$4.59	\$69.15
100w HPS Amer Rev	\$8.38	\$1.87	\$2.85	\$13.10	\$13.35	\$2.98	\$4.54	\$20.87
100w HPS Cobra Head	\$6.29	\$1.87	\$1.83	\$9.99	\$10.02	\$2.98	\$2.92	\$15.92
100w HPS SP2 Spectra	\$21.51	\$1.87	\$2.69	\$26.07	\$34.27	\$2.98	\$4.29	\$41.54
100w MH SP2 Spectra	\$21.34	\$1.87	\$2.60	\$25.81	\$34.00	\$2.98	\$4.14	\$41.12
150w HPS Acorn	\$17.06	\$2.77	\$2.16	\$21.99	\$27.18	\$4.41	\$3.44	\$35.03
150w HPS ALN 440	\$24.33	\$2.77	\$2.88	\$29.98	\$38.76	\$4.41	\$4.59	\$47.76
150w HPS Am Rev	\$7.85	\$2.77	\$2.89	\$13.51	\$12.51	\$4.41	\$4.60	\$21.52
175w MH ALN 440	\$23.28	\$3.26	\$2.26	\$28.80	\$37.09	\$5.19	\$3.60	\$45.88
175w MH Shoebox	\$19.66	\$3.26	\$2.54	\$25.46	\$31.32	\$5.19	\$4.05	\$40.56
200w HPS Cobra Head	\$8.48	\$3.69	\$2.19	\$14.36	\$13.51	\$5.88	\$3.49	\$22.88
250w HPS Cobra Head	\$10.08	\$4.59	\$2.89	\$17.56	\$16.06	\$7.31	\$4.60	\$27.97
250w HPS Flood	\$9.86	\$4.59	\$2.10	\$16.55	\$15.71	\$7.31	\$3.35	\$26.37
250w MH Shoebox	\$20.93	\$4.59	\$2.84	\$28.36	\$33.35	\$7.31	\$4.52	\$45.18
400w HPS Cobra Head	\$9.41	\$7.40	\$2.40	\$19.21	\$14.99	\$11.79	\$3.82	\$30.60
400w HPS Flood	\$15.47	\$7.40	\$1.97	\$24.84	\$24.65	\$11.79	\$3.14	\$39.58
400w MH Flood	\$10.50	\$7.40	\$1.92	\$19.82	\$16.73	\$11.79	\$3.06	\$31.58
10' Alum Deco Base	\$16.09	0	0	\$16.09	\$25.63	\$0.00	\$0.00	\$25.63
13' Decorative Concrete	\$12.26	0	0	\$12.26	\$19.53	\$0.00	\$0.00	\$19.53
18' Fiberglass Round	\$8.65	0	0	\$8.65	\$13.78	\$0.00	\$0.00	\$13.78
20' Decorative Concrete	\$14.23	0	0	\$14.23	\$22.67	\$0.00	\$0.00	\$22.67
30' Wood Pole Std	\$4.64	0	0	\$4.64	\$7.39	\$0.00	\$0.00	\$7.39
35' Concrete Square	\$13.72	0	0	\$13.72	\$21.86	\$0.00	\$0.00	\$21.86
40' Wood Pole Std	\$9.29	0	0	\$9.29	\$14.80	\$0.00	\$0.00	\$14.80
30' Wood pole	\$4.18	0	0	\$4.18	\$6.66	\$0.00	\$0.00	\$6.66
175w MV Cobra Head	\$1.21	\$3.20	\$1.07	\$5.48	\$1.93	\$5.10	\$1.70	\$8.73
400w MV Cobra Head	\$1.33	\$6.89	\$1.15	\$9.37	\$2.12	\$10.98	\$1.83	\$14.93

Florida Public Utilities Company
Storm Cost Recovery for Incremental Expenses

Revised MDN-4 Page 1 of 1
Docket No.: 20190156-EI

Line No.	Description	Reference	Total	Storm Reserve Balance
1	Pre-Storm Reserve Balance			N/A [a]
2	Estimated Storm Related Restoration Costs			
3	Regular Payroll		\$ 609,196	
4	Overtime Payroll		\$ 490,433	
5	Payroll Overhead Allocations		\$ 371,902	
6	Department Cost Allocation on Capital		\$ 46,027	
7	Employee Expenses		\$ 77,555	
8	Contractor Costs		\$ 57,147,169	
9	Logistics		\$ 1,754,780	
10	Fuel		\$ 1,475,235	
11	Equipment Rental		\$ 232,334	
12	Materials		\$ 4,813,193	
13	Call Center Costs		\$ 26,516	
14	Uncollectible Account Expense		\$ 120,321	
15	Other		\$ 165,297	
16	Subtotal-Storm Related Restoration Costs	Lines 3:15	\$ 67,329,959	
17	Less: Estimated Non-Incremental Costs			
18	Regular Payroll		\$ (113,316)	[b]
19	Overtime Payroll		\$ (11,827)	
20	Payroll Overhead Allocations		\$ (60,039)	
21	Subtotal-Estimated Non-Incremental Costs	Lines 17:20	\$ (185,182)	
22	Less: Capitalizable Costs		\$ (27,398,298)	
23	Total Recoverable Restoration Costs - System	lines (16+21+22)	\$ 39,746,479	
24	Jurisdictional Factor		100%	
25	Total Recoverable Restoration Costs-Retail	lines (23x24)	\$ 39,746,479	\$ 39,746,479
26	Net Recoverable Retail Restoration Costs	line 25 -line 1		\$ 39,746,479
27	Bond Issuance Costs			
28	Beginning Balance for Recovery	line 26-line 27		\$ 39,746,479
29	Plus: Interest on Unamortized Reserve Deficiency Balance thru 12/19			\$ 1,591,279
30	Plus: Amount to Replenish Reserve			
31	Retail Storm Recovery Amount before Regulatory Assessment Fee	lines 28:30		\$ 41,337,758

[a] Docket 20180061-EI addressed recovery of the recovery of a \$1.5M reserve balance. No additional reserve is requested here.

[b] Non-incremental storm costs were never recorded in Storm Work Orders. Estimated costs from 10-10-18 to 12-2-18 for the NW division are included in restoration costs and removed in non-incremental costs. Additional non-incremental costs were incurred in other months but could not be estimated since we do not recorded non-incremental as storm.

13-Month Average Calculation:

December	\$ 41,337,758
January	\$ 40,993,277
February	\$ 40,648,795
March	\$ 40,304,314
April	\$ 39,959,833
May	\$ 39,615,351
June	\$ 39,270,870
July	\$ 38,926,389
August	\$ 38,581,907
September	\$ 38,237,426
October	\$ 37,892,945
November	\$ 37,548,463
December	\$ 37,203,982
13-Month Average	\$ 39,270,870

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 6
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michelle Napier MDN-4

Florida Public Utilities Company
 Limited Proceeding Electric
 Regulatory Asset for Lost Customers

Revised MDN-5 Page 1 of 1
 Docket No.: 20190156-EI

	kWh Usage		KW Usage Yearly
	Yearly <=1000 kWh	Yearly >=1000 kWh	
Residential	14.69	8,730	7,991
Commercial Small	24.14	16,589	
Commercial	71.38	269,095	891
Total Year End Amount December 2019			\$ 504,448
Amortization Over 5 Years			\$ 100,890

<u>Calculation of Interest on Lost Revenue Not Recovered:</u>	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019
<u>Lost Customer Estimate by Month</u>														
Residential	552	552	552	541	516	488	468	457	438	427	405	396	388	380
Commercial Small	198	198	198	194	192	183	182	180	175	174	167	165	163	161
Commercial	12	12	12	12	10	9	9	9	9	7	5	5	5	5
	762	762	762	747	718	680	659	646	622	608	577	566	556	546

Lost Revenue (based on customer charge and average usage above and uncollected storm surcharge)	\$ 39,067	\$ 39,067	\$ 39,067	\$ 38,397	\$ 36,360	\$ 35,710	\$ 34,828	\$ 34,254	\$ 33,168	\$ 31,655	\$ 29,324	\$ 28,833	\$ 28,382	\$ 44,451
Cumulative Lost Revenue	\$ 39,067	\$ 78,134	\$ 117,202	\$ 155,599	\$ 191,958	\$ 227,668	\$ 262,496	\$ 296,749	\$ 329,918	\$ 361,573	\$ 390,898	\$ 419,731	\$ 448,113	\$ 492,563
Average Beginning and Ending Balance	\$ 19,534	\$ 58,601	\$ 97,668	\$ 136,400	\$ 173,778	\$ 209,813	\$ 245,082	\$ 279,623	\$ 313,334	\$ 345,746	\$ 376,236	\$ 405,314	\$ 433,922	\$ 470,338
Interest Per Month 4%	\$ 65	\$ 195	\$ 326	\$ 455	\$ 579	\$ 699	\$ 817	\$ 932	\$ 1,044	\$ 1,152	\$ 1,254	\$ 1,351	\$ 1,446	\$ 1,568
Cumulative Interest	\$ 65	\$ 260	\$ 586	\$ 1,041	\$ 1,620	\$ 2,319	\$ 3,136	\$ 4,068	\$ 5,113	\$ 6,265	\$ 7,519	\$ 8,870	\$ 10,317	\$ 11,885

Note: The Company has permanently lost customers as a result of the storm. The loss is reflected in net operating income for future time periods. However, the loss prior to implementation of this limited proceeding will never be recovered unless a regulatory asset is approved and the amortization of this asset allowed in rates in this limited proceeding. The Company is requesting a five year amortization.

13-Month Average Calculation:	December 19	January 20	February 20	March 20	April 20	May 20	June 20	July 20	August 20	September 20	October 20	November 20	December 20	13-Month Avg.
	\$ 504,448	\$ 496,041	\$ 487,633	\$ 479,226	\$ 470,818	\$ 462,411	\$ 454,003	\$ 445,596	\$ 437,188	\$ 428,781	\$ 420,373	\$ 411,966	\$ 403,558	\$ 454,003

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 7
 PARTY: FLORIDA PUBLIC UTILITIES
 COMPANY (FPUC) (DIRECT)
 DESCRIPTION: Michelle Napier MDN-5

**Florida Public Utilities Company
Limited Proceeding Electric
Regulatory Asset for Expenses Not Recovered in Base Rates**

Revised MDN-6 Page 1 of 1
Docket No.: 20190156-EI

Expenses Related to October Revenue Lost	\$ 910,985
Expenses Related to November Lighting Revenue	\$ 54,477
Total Costs Not Recovered	<u>\$ 965,462</u>
Costs Limited to Revenue Not Received	\$ 940,398
Interest on Unfunded Balance	\$ 43,885
Total Costs Unrecovered	<u>\$ 984,283</u>
Amortization Over 5 Years	<u>\$ 196,857</u>

The Company had a substantial loss due to not being able to recover our normal, recurring operation and maintenance costs incurred due to lower usage and one month customer charges not being recovered for residential and commercial customers and two months for lighting customers. The only way to recover these costs is thru establishment of a regulatory asset. The Company is requesting approval of this amount and amortization over five years.

Summary of Revenues Not Received During Storm Restoration:

Revenue Type	Oct-17	Oct-16	Average	Oct-17	Oct-16	Average	2018				
	Volume KWh	Volume KWh	Volume KWh	Volume KW	Volume KW	Volume KW	Customers Sep-18	Customer Rate	2018 Energy Charge KWH	KW	Revenue Based on 2018 Rates
Residential							10,231	\$ 15.12			\$ 154,693
<=1000 KWh-RS	7,383,035	7,413,708	7,398,372						\$ 0.02117		\$ 156,624
>=1000 KWh-RS	2,672,262	2,667,376	2,669,819						\$ 0.03467		\$ 92,563
Commercial Small	2,542,044	3,247,169	2,894,607				2,100	\$ 24.84	\$ 0.02589		\$ 127,105
Commercial	7,547,000	6,980,590	7,263,795	28,452	21,737	25,094	423	\$ 73.45	\$ 0.00488	\$ 4.00	\$ 166,894
Commercial Large	5,324,736	4,640,084	4,982,410	11,488	8,579	10,033	15	\$ 140.41	\$ 0.00226	\$ 5.72	\$ 70,758
Industrial											
Outdoor Lights	445,378	442,995	444,187				2,586	\$ 33.21	Avg./Customer		\$ 85,881
	<u>25,914,455</u>	<u>25,391,922</u>	<u>25,653,189</u>	<u>39,940</u>	<u>30,315</u>	<u>35,128</u>	<u>15,355</u>				<u>854,517</u>
November Lighting											\$ 85,881
											\$ 940,398

Interest Expense on Unrecovered Costs:

	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019
Expenses Not Recovered	\$ 940,398														
Cumulative	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398
Average Beginning and Ending Balance		\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398
Interest Per Month	4%	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135
Cumulative Interest		\$ 3,135	\$ 6,269	\$ 9,404	\$ 12,539	\$ 15,673	\$ 18,808	\$ 21,943	\$ 25,077	\$ 28,212	\$ 31,347	\$ 34,481	\$ 37,616	\$ 40,751	\$ 43,885

13-Month Average Calculation:	December 19	January 20	February 20	March 20	April 20	May 20	June 20	July 20	August 20	September 20	October 20	November 20	December 20	13-Month Avg.
	\$ 984,283	\$ 967,878	\$ 951,473	\$ 935,069	\$ 918,664	\$ 902,259	\$ 885,855	\$ 869,450	\$ 853,045	\$ 836,640	\$ 820,236	\$ 803,831	\$ 787,426	\$ 885,855

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 8
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michelle Napier MDN-6

Florida Public Utilities Company
 Regulatory Asset for the Negative Component of the Accumulated Depreciation Reserve
 Limited Proceeding Electric

Revised MDN-7 Page 1 of 1

Docket No.: 20190156-EI

Account Title	Act. #	Act. #	Cost of Removal	Salvage	Undepreciated Retirement	Total Regulatory Asset Requested
Cost of Removal:						
FE18164697R Meters	1080	370E	\$ 148,142		\$ 17,657	\$ 165,799
FE18504697R Distribution Station Equipment	1080	362E	\$ 83		\$ -	\$ 83
FE18554697R Distribution Poles	1080	364E	\$ 5,202,220		\$ 311,525	\$ 5,513,744
FE18564697R OH Conductors	1080	365E	\$ 1,796,949	\$ (25,992)	\$ 159,390	\$ 1,930,347
FE18584697R Underground Conductors	1080	367E	\$ 41,273		\$ -	\$ 41,273
FE18594697R Transformers	1080	368H	\$ 6,710	\$ (29,267)	\$ 81,494	\$ 58,938
FE18604697R Buried Transformers	1080	368B	\$ 318		\$ 4,189	\$ 4,507
FE18614697R Overhead Services	1080	369H	\$ 247,574		\$ (10,592)	\$ 236,982
FE18624697R Underground Services	1080	369B			\$ 19,674	\$ 19,674
FE18634697R Install on Cust. Premises-AG	1080	371A	\$ 5,816		\$ 265,786	\$ 271,602
FE18654697R Street Lighting	1080	373A	\$ 1,144		\$ 7,377	\$ 8,521
			\$ 7,450,230	\$ (55,259)	\$ 856,500	\$ 8,251,471

13-Month Average Computation:	Regulatory Asset	Accumulated Amortization	Net Regulatory Asset	Amortization Expense at 10 Years
Dec-19	\$ 8,251,471		\$ 8,251,471	
Jan-20	\$ 8,251,471	\$ (68,762)	\$ 8,182,709	\$ 68,762
Feb-20	\$ 8,251,471	\$ (137,525)	\$ 8,113,947	\$ 68,762
Mar-20	\$ 8,251,471	\$ (206,287)	\$ 8,045,184	\$ 68,762
Apr-20	\$ 8,251,471	\$ (275,049)	\$ 7,976,422	\$ 68,762
May-20	\$ 8,251,471	\$ (343,811)	\$ 7,907,660	\$ 68,762
Jun-20	\$ 8,251,471	\$ (412,574)	\$ 7,838,898	\$ 68,762
Jul-20	\$ 8,251,471	\$ (481,336)	\$ 7,770,135	\$ 68,762
Aug-20	\$ 8,251,471	\$ (550,098)	\$ 7,701,373	\$ 68,762
Sep-20	\$ 8,251,471	\$ (618,860)	\$ 7,632,611	\$ 68,762
Oct-20	\$ 8,251,471	\$ (687,623)	\$ 7,563,849	\$ 68,762
Nov-20	\$ 8,251,471	\$ (756,385)	\$ 7,495,086	\$ 68,762
Dec-20	\$ 8,251,471	\$ (825,147)	\$ 7,426,324	\$ 68,762
Total	\$ 107,269,125	\$ (5,363,456)	\$ 101,905,669	\$ 825,147
13-Month Average	\$ 8,251,471	\$ (412,574)	\$ 7,838,898	

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 9
 PARTY: FLORIDA PUBLIC UTILITIES
 COMPANY (FPUC) (DIRECT)
 DESCRIPTION: Michelle Napier MDN-7

Florida Public Utilities Company
Dorian Incremental Expenses Included in MDN-4

MDN-8 Page 1 of 1
Docket No.: 20190156-EI

Line No.	Description	Reference	Total	Storm Reserve Balance
1	Pre-Storm Reserve Balance			N/A [a]
2	Estimated Storm Related Restoration Costs			
3	Regular Payroll		\$ 10,218	
4	Overtime Payroll		\$ 4,564	
5	Payroll Overhead Allocations		\$ 1,916	
6	Department Cost Allocation on Capital			
7	Employee Expenses		\$ 9,576	
8	Contractor Costs		\$ 769,040	
9	Logistics		\$ 298,229	
10	Fuel		\$ 33,345	
11	Equipment Rental			
12	Materials		\$ 13,004	
13	Call Center Costs			
14	Uncollectible Account Expense			
15	Other		\$ 35,755	
16	Subtotal-Storm Related Restoration Costs	Lines 3:15	\$ 1,175,646	
17	Less: Estimated Non-Incremental Costs			
18	Regular Payroll			[b]
19	Overtime Payroll			
20	Payroll Overhead Allocations			
21	Subtotal-Estimated Non-Incremental Costs	Lines 17:20	\$ -	
22	Less: Capitalizable Costs			
23	Total Recoverable Restoration Costs - System	lines (16+21+22)	\$ 1,175,646	
24	Jurisdictional Factor		100%	
25	Total Recoverable Restoration Costs-Retail	lines (23x24)	\$ 1,175,646	\$ 1,175,646
26	Net Recoverable Retail Restoration Costs	line 25 -line 1		\$ 1,175,646
27	Bond Issuance Costs			
28	Beginning Balance for Recovery	line 26-line 27		\$ 1,175,646
29	Plus: Interest on Unamortized Reserve Deficiency Balance thru 12/19			\$ 17,081
30	Plus: Amount to Replenish Reserve			
31	Retail Storm Recovery Amount before Regulatory Assessment Fee	lines 28:30		\$ 1,192,727

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 10
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michelle Napier MDN-8

**Florida Public Utilities Company
Limited Proceeding Electric
Estimated First Year Revenue Requirements**

**Docket No. 20190156-EI
Exhibit MDN-9
Schedule A-1**

Revenue Requirement Calculation

Projected 2020

3 Jurisdictional Adjusted Rate Base	\$	27,977,243
4 Rate of Return on Rate Base		6.2700%
5 Required Jurisdictional Net Operating Income (Line 2 x 3)	\$	<u>1,754,173</u>
6 Required Net Operating Income (Line 4)	\$	1,754,173
7 Jurisdictional Adjusted Net Operating Income (Loss)	\$	(1,780,333)
8 Net Operating Income Deficiency (Excess) (Line 5-6)	\$	<u>3,534,506</u>
9 Net Operating Income Multiplier		1.3295
10 Revenue Requirement (Line 7 x 8)	\$	<u><u>4,699,125</u></u>

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 11
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michelle Napier MDN-9

**ADJUSTED RATE BASE
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	18,573,911	224,576	18,798,487	-	0	0	18,798,487			18,798,487
2	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
3	18,573,911	224,576	18,798,487	-	-	-	18,798,487			18,798,487
4	<u>Adjustments:</u>									
5										
6								454,003		454,003
7								885,855		885,855
8								7,838,898		7,838,898
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28	Total Adjustments							9,178,756		9,178,756
29										
30	Adjusted Jurisdictional	18,573,911	224,576	18,798,487	-	-	18,798,487	9,178,756		27,977,243

**RATE BASE ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
0

EXPLANATION:

List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2)
1	<u>PLANT</u>				
2	<u>Commission Adjustment:</u>				
3	NONE IN STORM PROJECTS ON MFR B-1				
4					
5	<u>Company Adjustment:</u>				
6	NONE IN STORM PROJECTS ON MFR B-1				
7					
8	<u>ACCUMULATED DEPRECIATION</u>				
9	<u>Commission Adjustment:</u>				
10	NONE IN STORM PROJECTS ON MFR B-1				
11					
12	<u>Company Adjustment:</u>				
13	NONE IN STORM PROJECTS ON MFR B-1				
14					
15	<u>WORKING CAPITAL</u>				
16	<u>Commission Adjustment:</u>				
17	NONE IN STORM PROJECTS ON MFR B-1				
18					
19	<u>Company Adjustment:</u>				
20					
21	Regulatory Asset for Lost Customers (MDN-5)		\$ 454,003	100%	\$ 454,003
22	Regulatory Asset for Expenses Not Recovered During Restoration (MDN-6)		\$ 885,855	100%	\$ 885,855
23	Regulatory Asset for Unrecovered Accumulated Depreciation Cost of Removal Net of Salvage (MDN-7)		<u>\$ 7,838,898</u>	100%	<u>\$ 7,838,898</u>
24	Total		<u>\$ 9,178,756</u>	100%	<u>\$ 9,178,756</u>

Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit MDN-9
Docket No.: 20190156-EI
Page 5 of 20

Account Title	Act. #	Act. #	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
Monthly Depreciation:									
Meters	1080	370E	\$ -	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)
Distribution Station Equipment	1080	362E	\$ -	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)
Distribution Poles	1080	364E	\$ -	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)
OH Conductors	1080	365E	\$ -	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)
Underground Conductors	1080	367E	\$ -	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)
Overhead Transformers	1080	368H	\$ -	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)
Buried Transformers	1080	368B	\$ -	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)
Overhead Services	1080	369H	\$ -	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)
Underground Services	1080	369B	\$ -	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)
Install on Cust. Premises-AG	1080	371A	\$ -	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986
Street Lighting	1080	373A	\$ -	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)
			\$ -	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)
Actual A/D up to Storm for Retirements:									
Meters	1080	370E	\$ 25,533						
Distribution Station Equipment	1080	362E							
Distribution Poles	1080	364E	\$ 57,013						
OH Conductors	1080	365E	\$ 113,959						
Underground Conductors	1080	367E							
Overhead Transformers	1080	368H	\$ 152,856						
Buried Transformers	1080	368B							
Overhead Services	1080	369H	\$ 10,592						
Underground Services	1080	369B							
Install on Cust. Premises-AG	1080	371A	\$ 205,048						
Street Lighting	1080	373A	\$ 7,915						
			\$ 572,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cumulative Accumulated Depreciation									
Meters	1080	370E	\$ 25,533	\$ 23,347	\$ 21,161	\$ 18,975	\$ 16,788	\$ 14,602	\$ 12,416
Distribution Station Equipment	1080	362E	\$ -	\$ (24)	\$ (48)	\$ (71)	\$ (95)	\$ (119)	\$ (143)
Distribution Poles	1080	364E	\$ 57,013	\$ 32,044	\$ 7,075	\$ (17,895)	\$ (42,864)	\$ (67,833)	\$ (92,802)
OH Conductors	1080	365E	\$ 113,959	\$ 101,540	\$ 89,121	\$ 76,702	\$ 64,282	\$ 51,863	\$ 39,444
Underground Conductors	1080	367E	\$ -	\$ (693)	\$ (1,386)	\$ (2,079)	\$ (2,772)	\$ (3,465)	\$ (4,158)
Overhead Transformers	1080	368H	\$ 152,856	\$ 144,336	\$ 135,816	\$ 127,296	\$ 118,776	\$ 110,256	\$ 101,736
Buried Transformers	1080	368B	\$ -	\$ (320)	\$ (640)	\$ (959)	\$ (1,279)	\$ (1,599)	\$ (1,919)
Overhead Services	1080	369H	\$ 10,592	\$ 2,596	\$ (5,399)	\$ (13,395)	\$ (21,390)	\$ (29,386)	\$ (37,381)
Underground Services	1080	369B	\$ -	\$ (41)	\$ (83)	\$ (124)	\$ (166)	\$ (207)	\$ (249)
Install on Cust. Premises-AG	1080	371A	\$ 205,048	\$ 206,034	\$ 207,021	\$ 208,007	\$ 208,993	\$ 209,980	\$ 210,966
Street Lighting	1080	373A	\$ 7,915	\$ 6,040	\$ 4,165	\$ 2,290	\$ 415	\$ (1,460)	\$ (3,335)
			\$ 572,916	\$ 514,859	\$ 456,803	\$ 398,746	\$ 340,689	\$ 282,633	\$ 224,576
Cumulative Accumulated Depreciation Balance			\$ 572,916	\$ 514,859	\$ 456,803	\$ 398,746	\$ 340,689	\$ 282,633	\$ 224,576
Cumulative Net Increase In Rate Base			\$ 19,146,827	\$ 19,088,771	\$ 19,030,714	\$ 18,972,657	\$ 18,914,601	\$ 18,856,544	\$ 18,798,487

Schedule B-3
 Florida Public Utilities Company
 Limited Proceeding Electric
 FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit MDN-9
 Docket No.: 20190156-EI
 Page 8 of 20

Account Title	Act. #	Act. #	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	13-Month Average
Monthly Depreciation:									
Meters	1080	370E	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	(2,186)
Distribution Station Equipment	1080	362E	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	(24)
Distribution Poles	1080	364E	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	(24,969)
OH Conductors	1080	365E	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	(12,419)
Underground Conductors	1080	367E	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	(693)
Overhead Transformers	1080	368H	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	(8,520)
Buried Transformers	1080	368B	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	(320)
Overhead Services	1080	369H	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	(7,996)
Underground Services	1080	369B	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	(41)
Install on Cust. Premises-AG	1080	371A	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	986
Street Lighting	1080	373A	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	(1,875)
			\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	(58,057)
Retirements:									
Meters	1080	370E							
Distribution Station Equipment	1080	362E							
Distribution Poles	1080	364E							
OH Conductors	1080	365E							
Underground Conductors	1080	367E							
Overhead Transformers	1080	368H							
Buried Transformers	1080	368B							
Overhead Services	1080	369H							
Underground Services	1080	369B							
Install on Cust. Premises-AG	1080	371A							
Street Lighting	1080	373A							
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Cumulative Accumulated Depreciation									
Meters	1080	370E	\$ 10,230	\$ 8,044	\$ 5,858	\$ 3,672	\$ 1,485	\$ (701)	12,416
Distribution Station Equipment	1080	362E	\$ (166)	\$ (190)	\$ (214)	\$ (238)	\$ (261)	\$ (285)	(143)
Distribution Poles	1080	364E	\$ (117,771)	\$ (142,741)	\$ (167,710)	\$ (192,679)	\$ (217,648)	\$ (242,618)	(92,802)
OH Conductors	1080	365E	\$ 27,025	\$ 14,606	\$ 2,187	\$ (10,233)	\$ (22,652)	\$ (35,071)	39,444
Underground Conductors	1080	367E	\$ (4,851)	\$ (5,544)	\$ (6,237)	\$ (6,930)	\$ (7,623)	\$ (8,316)	(4,158)
Overhead Transformers	1080	368H	\$ 93,216	\$ 84,696	\$ 76,176	\$ 67,656	\$ 59,136	\$ 50,616	101,736
Buried Transformers	1080	368B	\$ (2,238)	\$ (2,558)	\$ (2,878)	\$ (3,198)	\$ (3,517)	\$ (3,837)	(1,919)
Overhead Services	1080	369H	\$ (45,377)	\$ (53,372)	\$ (61,368)	\$ (69,363)	\$ (77,359)	\$ (85,354)	(37,381)
Underground Services	1080	369B	\$ (290)	\$ (331)	\$ (373)	\$ (414)	\$ (456)	\$ (497)	(249)
Install on Cust. Premises-AG	1080	371A	\$ 211,953	\$ 212,939	\$ 213,925	\$ 214,912	\$ 215,898	\$ 216,884	210,966
Street Lighting	1080	373A	\$ (5,210)	\$ (7,085)	\$ (8,960)	\$ (10,835)	\$ (12,710)	\$ (14,585)	(3,335)
Cumulative Accumulated Depreciation Balance			\$ 166,520	\$ 108,463	\$ 50,406	\$ (7,650)	\$ (65,707)	\$ (123,764)	224,576
Cumulative Net Increase In Rate Base			\$ 18,740,431	\$ 18,682,374	\$ 18,624,318	\$ 18,566,261	\$ 18,508,204	\$ 18,450,148	\$ 18,798,487

**ADJUSTED JURISDICTIONAL NET OPERATING INCOME
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

COMPANY: FLORIDA PUBLIC UTILITIES

0

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1	Operating Revenues:						
2							
2	(335,172)		(335,172)	100%	(335,172)		(335,172)
3	-		-	100%	-		-
4	<u>(335,172)</u>		<u>(335,172)</u>	100%	<u>(335,172)</u>		<u>(335,172)</u>
5	Operating Expenses:						
6	Operation & Maintenance:						
7							
8	-		-	100%	-		-
9	-		-	100%	-		-
10	-		-	100%	-		-
11	696,680		696,680	100%	696,680		696,680
12	1,122,893		1,122,893	100%	1,122,893		1,122,893
13	-		-	100%	-		-
14	371,720		371,720	100%	371,720		371,720
15	(746,132)		(746,132)	100%	(746,132)		(746,132)
16	-		-	100%	-		-
17	-		-	100%	-		-
18	-		-	100%	-		-
19	<u>1,445,161</u>		<u>1,445,161</u>	100%	<u>1,445,161</u>	-	<u>1,445,161</u>
20							
21	<u>(1,780,333)</u>		<u>(1,780,333)</u>	100%	<u>(1,780,333)</u>	-	<u>(1,780,333)</u>

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NET OPERATING INCOME ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES

EXPLANATION:

Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	Jurisdictional Amount Schedule C1 Col. 5	Adjustments			Total Adjustments	Adjusted Jurisdictional NOI
		(1) Amortization of Regulatory Assets	(2) Interest Synchronization			
1	Operating Revenues:					
2	Sales of Electricity	(335,172)			-	(335,172)
3	Other Operating Revenues					
4	Total Operating Revenues	(335,172)			-	(335,172)
5						
6	Operating Expenses:					
7	Operation & Maintenance:					
8	Fuel (nonrecoverable)	-			-	-
9	Purchased Power	-			-	-
10	Other				-	-
11	Depreciation	696,680			-	696,680
12	Amortization		1,122,893		1,122,893	1,122,893
13	Decommissioning Expense	-			-	-
14	Taxes Other Than Income Taxes	371,720			-	371,720
15	Income Taxes	(344,184)	(275,356)	(126,592)	(401,948)	(746,132)
16	Deferred Income Taxes-Net				-	-
17	Investment Tax Credit-Net	-			-	-
18	(Gain)/Loss on Disposal of Plant	-			-	-
19						
20	Total Operating Expenses	724,215	847,537	(126,592)	720,945	1,445,161
21						
22	Net Operating Income	(1,059,387)	(847,537)	126,592	(720,945)	(1,780,333)
23						
24						
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COST OF CAPITAL - 13-MONTH AVERAGE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the company's 13-month average cost of capital for the test year.

Type of Data Shown:

COMPANY: Florida Public Utilities Company
Consolidated Electric Division

Projected Test Year Ended December 31, 2020

13-Month Average Projected 2020

Line No.	Class of Capital	(A) Company Total Per Books	(B) Specific Adjustments	(C) Pro Rata Adjustments	(D) System Adjusted	(E) Jurisdictional Factor	(F) Pro-Rata Allocation	(G) Forecast 2020 Jurisdictional Capital Structure	(H) Ratio	(I) Cost Rate	(J) Weighted Cost Rate	(K) Limited Proceeding Rate Base	(L) Limited Proceeding Interest Expense (K * I)
Regulatory Capital Structure													
1	Long Term Debt	430,784,730			430,784,730	100%	9.23%	37,766,102	27.67%	3.82%	1.06%	7,740,751	295,697
2	Long Term Debt - FPU only	7,158,491			7,158,491	100%	37.03%	2,650,789	1.94%	11.23%	0.22%	543,321	61,015
3	Short Term Debt	211,208,468			211,208,468	100%	9.23%	19,492,001	14.28%	3.60%	0.51%	3,995,189	143,827
4	Preferred Stock	0			0	100%	9.23%	0	0.00%	0.00%	0.00%	-	0
5	Common Equity	633,730,076	4,167,538		637,897,614	100%	9.23%	58,870,273	43.13%	10.25%	4.42%	12,066,380	
6	Customer Deposits	3,273,700			3,273,700	100%		3,273,700	2.40%	2.34%	0.06%	670,996	15,701
7	Deferred Income Taxes	14,669,265			14,669,265	100%		14,444,408	10.58%	0.00%	0.00%	2,960,607	0
8	ITC-Zero Cost	0			0	100%		0	0.00%	0.00%	0.00%	-	0
9	ITC- Weighted Cost	0			0	100%		0	0.00%	5.34%	0.00%	-	0
10													
11	TOTAL	<u>1,300,824,730</u>	<u>4,167,538</u>		<u>1,304,992,268</u>			<u>136,497,273</u>	<u>100.00%</u>		<u>6.27%</u>	<u>27,977,243</u>	<u>516,240</u>
12													
13													
14													
15	Class of Capital	Company Total Per Books	Ratio	Cost Rate	Weighted Cost Rate								
16													
17	Conventional Capital Structure 2020												
18	Long Term Debt	430,784,730	0.3347	3.78%	1.27%								
19	Long Term Debt-FPU only	7,158,491	0.0056	11.52%	0.06%								
20	Short Term Debt	211,208,468	0.1641	3.60%	0.59%								
21	Preferred Stock	0	0.0000	0.00%	0.00%								
22	Common Equity	637,897,614	0.4956	10.25%	5.08%								
23	TOTAL	<u>1,287,049,303</u>	<u>1.0000</u>		<u>7.00%</u>								
						Pro-Rata Factors:							
						Rate Base Projected 2020							
						Direct Components							
						<u>136,722,127</u>							
						<u>17,942,965</u>							
						<u>118,779,162</u>							
						Pro-Rata Factor							
						<u>9.23%</u>							
						Non Electric FPUC Average Rate Base							
						201,969,209							
						Electric FPUC Average Rate Base							
						118,779,162							
						Net							
						<u>320,748,371</u>							
						ProRata FPUC Factor							
						<u>37.03%</u>							

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
Consolidated Electric Division

EXPLANATION:

- 1.) List and describe the basis for the specific adjustments appearing on Schedule D-1a.
2.) List and describe the basis for the pro-rata adjustments appearing on Schedule D-1a.

Type of Data Shown:

Projected Test Year Ended December 31, 2020

Line No.	Class of Capital	Description	
1		<u>Specific Adjustments</u>	
2			
3	Equity	Other Comprehensive Income Loss which is related to the valuation of the employees pension plans was removed from equity. It was included in test year equity as a debit. This adjustment removes the debit.	\$ 4,167,538
4			
5			
6			
7			
8		<u>Pro Rata Adjustments</u>	
9			
10	Equity	The determination of the cost of capital for purposes of setting retail rates in the immediate docket incorporates pro-rata adjustments based on reducing the parent capital structure to the division's rate base.	
11			
12			
13			
14			
15			

Supporting Schedules:

Florida Public Utilities Company
 Limited Proceeding Electric
 Distribution of Revenue Requirement

MDN-9 page 14 of 20
 Docket No.: 20190156-EI

LINE NO.	RATE SCHEDULE	(1)		(3)	(4)		(5)
		2020 BUDGET KWH SALES	2020 BUDGET	PERCENT OF TOTAL	BASE RATE INCREASE AT UNIFORM PERCENT	TOTAL CLASS REVENUE WITH INCREASE	
1	RESIDENTIAL	274,540,960	\$ 10,833,290	54.07%	\$ 2,540,817	\$ 13,374,107	
2	COMMERCIAL SMALL	53,476,045	\$ 2,371,073	11.83%	\$ 555,907	\$ 2,926,980	
3	COMMERCIAL	164,607,934	\$ 3,518,358	17.56%	\$ 825,166	\$ 4,343,524	
4	COMMERCIAL LARGE	83,743,267	\$ 1,165,867	5.82%	\$ 273,489	\$ 1,439,356	
5	INDUSTRIAL	14,860,000	\$ 466,099	2.33%	\$ 109,490	\$ 575,589	
6	OUTDOOR LIGHTS	7,497,990	\$ 1,680,896	8.39%	\$ 394,257	\$ 2,075,153	
		<u>598,726,196</u>	<u>\$ 20,035,583</u>	<u>100.00%</u>	<u>\$ 4,699,125</u>	<u>\$ 24,734,708</u>	
Percent Increase					23.45%		

Storm Surcharge In Addition to Base Rate Increase Above
 Must be charged until storm fully recovered since interim
 rates may not be sufficient to cover costs.

\$ 0.03121 Per kWh

**Florida Public Utilities Company
 Limited Proceeding Electric
 Present and Proposed Rates**

MDN-9 page 15 of 20
 Docket No.: 20190156-EI

Customer Facility Charge:

	<u>Current Rates</u>	<u>Proposed Rates</u>
Residential (RS)	\$14.69	\$18.14
General Service (GS)	\$24.14	\$29.80
General Service Demand (GSD)	\$71.38	\$88.12
General Service Large Demand (GSLD)	\$136.45	\$168.45
General Service Large Demand (GSLD1)	\$844.94	\$1,043.11
Standby (SB) <500 kw	\$104.96	\$129.58
Standby (SB) ≥500 kw	\$844.94	\$1,043.11

Base Energy Charge:

	<u>Current Rates</u>	<u>Proposed Rates</u>
Residential (RS) ≤1,000 -	\$0.02057	\$0.02540
>1,000 -	\$0.03369	\$0.04160
General Service (GS)	\$0.02516	\$0.03106
General Service Demand (GSD)	\$0.00474	\$0.00586
General Service Large Demand (GSLD)	\$0.00220	\$0.00272
General Service Large Demand (GSLD1)	\$0.00000	\$0.00000
Standby (SB) <500 kw	\$0.00000	\$0.00000
Standby (SB) ≥500 kw	\$0.00000	\$0.00000

Demand Charge:

	<u>Current Rates</u>	<u>Proposed Rates</u>
Residential (RS)	\$0.00	\$0.00
General Service (GS)	\$0.00	\$0.00
General Service Demand (GSD)	\$3.89	\$4.80
General Service Large Demand (GSLD)	\$5.56	\$6.87
General Service Large Demand (GSLD1)	\$1.57	\$1.94
General Service Large Demand (GSLD1) kVAR	\$0.38	\$0.47
Standby (SB) <500 kw	\$2.73	\$3.37
Standby (SB) ≥500 kw	\$0.68	\$0.84
Standby (SB) kVAR	\$0.38	\$0.47

	<u>Current Rates</u>	<u>Proposed Rates</u>
Initial Entitlement of Service		
Re-establish Service or Account Changes		
Customer Request Temp Disconnect/Reconn		
Reconnect After Disconnect (Normal Hrs)		
Reconnect After Disconnect (After Hours)		
Temporary Service		
Collection Charge		
Returned Check Charge	Per Statute	
Credit Card Fees	----- \$3.50 RS and 3.5% other classes -----	
Late Fees	----- Greater of 1.5% or \$5.00 -----	

**Florida Public Utilities Company
Limited Proceeding Electric
Present and Proposed Rates - Lighting**

**MDN-9 Page 20
Docket No.: 20190156-EI**

Lighting:	<u>Current Rates</u>				<u>Proposed Rates</u>			
	Facility Charge	Energy Charge	Maint Charge	Total Charge	Facility Charge	Energy Charge	Maint Charge	Total Charge
1000w HPS Flood	\$19.38	\$18.46	\$2.60	\$40.44	\$23.93	\$22.79	\$3.21	\$49.93
1000w MH Flood	\$17.87	\$18.46	\$2.53	\$38.86	\$22.06	\$22.79	\$3.12	\$47.97
1000w MH Vert Shoebox	\$22.06	\$18.46	\$2.88	\$43.40	\$27.23	\$22.79	\$3.56	\$53.58
100w HPS Amer Rev	\$8.38	\$1.87	\$2.85	\$13.10	\$10.35	\$2.31	\$3.52	\$16.18
100w HPS Cobra Head	\$6.29	\$1.87	\$1.83	\$9.99	\$7.77	\$2.31	\$2.26	\$12.34
100w HPS SP2 Spectra	\$21.51	\$1.87	\$2.69	\$26.07	\$26.55	\$2.31	\$3.32	\$32.18
100w MH SP2 Spectra	\$21.34	\$1.87	\$2.60	\$25.81	\$26.35	\$2.31	\$3.21	\$31.87
150w HPS Acorn	\$17.06	\$2.77	\$2.16	\$21.99	\$21.06	\$3.42	\$2.67	\$27.15
150w HPS ALN 440	\$24.33	\$2.77	\$2.88	\$29.98	\$30.04	\$3.42	\$3.56	\$37.02
150w HPS Am Rev	\$7.85	\$2.77	\$2.89	\$13.51	\$9.69	\$3.42	\$3.57	\$16.68
175w MH ALN 440	\$23.28	\$3.26	\$2.26	\$28.80	\$28.74	\$4.02	\$2.79	\$35.55
175w MH Shoebox	\$19.66	\$3.26	\$2.54	\$25.46	\$24.27	\$4.02	\$3.14	\$31.43
200w HPS Cobra Head	\$8.48	\$3.69	\$2.19	\$14.36	\$10.47	\$4.56	\$2.70	\$17.73
250w HPS Cobra Head	\$10.08	\$4.59	\$2.89	\$17.56	\$12.44	\$5.67	\$3.57	\$21.68
250w HPS Flood	\$9.86	\$4.59	\$2.10	\$16.55	\$12.17	\$5.67	\$2.59	\$20.43
250w MH Shoebox	\$20.93	\$4.59	\$2.84	\$28.36	\$25.84	\$5.67	\$3.51	\$35.02
400w HPS Cobra Head	\$9.41	\$7.40	\$2.40	\$19.21	\$11.62	\$9.14	\$2.96	\$23.72
400w HPS Flood	\$15.47	\$7.40	\$1.97	\$24.84	\$19.10	\$9.14	\$2.43	\$30.67
400w MH Flood	\$10.50	\$7.40	\$1.92	\$19.82	\$12.96	\$9.14	\$2.37	\$24.47
10' Alum Deco Base	\$16.09	0	0	\$16.09	\$19.86	\$0.00	\$0.00	\$19.86
13' Decorative Concrete	\$12.26	0	0	\$12.26	\$15.14	\$0.00	\$0.00	\$15.14
18' Fiberglass Round	\$8.65	0	0	\$8.65	\$10.68	\$0.00	\$0.00	\$10.68
20' Decorative Concrete	\$14.23	0	0	\$14.23	\$17.57	\$0.00	\$0.00	\$17.57
30' Wood Pole Std	\$4.64	0	0	\$4.64	\$5.73	\$0.00	\$0.00	\$5.73
35' Concrete Square	\$13.72	0	0	\$13.72	\$16.94	\$0.00	\$0.00	\$16.94
40' Wood Pole Std	\$9.29	0	0	\$9.29	\$11.47	\$0.00	\$0.00	\$11.47
30' Wood pole	\$4.18	0	0	\$4.18	\$5.16	\$0.00	\$0.00	\$5.16
175w MV Cobra Head	\$1.21	\$3.20	\$1.07	\$5.48	\$1.49	\$3.95	\$1.32	\$6.76
400w MV Cobra Head	\$1.33	\$6.89	\$1.15	\$9.37	\$1.64	\$8.51	\$1.42	\$11.57

Florida Public Utilities Company
Storm Cost Recovery for Incremental Expenses

MDN-9 Page 17 of 20
Docket No.: 20190156-EI

Line No.	Description	Reference	Total	Storm Reserve Balance
1	Pre-Storm Reserve Balance			N/A [a]
2	Estimated Storm Related Restoration Costs			
3	Regular Payroll		\$ 609,196	
4	Overtime Payroll		\$ 490,433	
5	Payroll Overhead Allocations		\$ 380,603	
6	Department Cost Allocation on Capital		\$ 37,326	
7	Employee Expenses		\$ 77,555	
8	Contractor Costs		\$ 57,147,169	
9	Logistics		\$ 1,754,780	
10	Fuel		\$ 1,475,235	
11	Equipment Rental		\$ 232,334	
12	Materials		\$ 4,813,193	
13	Call Center Costs		\$ 26,516	
14	Uncollectible Account Expense		\$ 120,321	
15	Other		\$ 165,297	
16	Subtotal-Storm Related Restoration Costs	Lines 3:15	\$ 67,329,959	
17	Less: Estimated Non-Incremental Costs			
18	Regular Payroll		\$ (113,316)	[b]
19	Overtime Payroll		\$ (11,827)	
20	Payroll Overhead Allocations		\$ (60,039)	
21	Subtotal-Estimated Non-Incremental Costs	Lines 17:20	\$ (185,182)	
22	Less: Capitalizable Costs		\$ (27,398,298)	
23	Total Recoverable Restoration Costs - System	lines (16+21+22)	\$ 39,746,479	
24	Jurisdictional Factor		100%	
25	Total Recoverable Restoration Costs-Retail	lines (23x24)	\$ 39,746,479	\$ 39,746,479
26	Net Recoverable Retail Restoration Costs	line 25 -line 1		\$ 39,746,479
27	Bond Issuance Costs			
28	Beginning Balance for Recovery	line 26-line 27		\$ 39,746,479
29	Plus: Interest on Unamortized Reserve Deficiency Balance 10/18 thru 12/22			\$ 4,467,861
30	Plus: Amount to Replenish Reserve			
31	Retail Storm Recovery Amount before Regulatory Assessment Fee	lines 28:30		\$ 44,214,340
33	Regulatory Assessment Fee Multiplier			1.00072
34	Total System Storm Losses to Be Recovered From Customers			\$ 44,246,174
35	Jurisdictional Factor			100%
36	Jurisdictional Total System Storm Losses to Be Recovered From Customers			\$ 44,246,174
37	2020 Recovery Thru Temporary Rates			\$ (6,875,093)
38	Remainder to Be Recovered Over Two Years			\$ 37,371,081
39	Estimated kWh			598,726,196
40	Rate Per kWh			0.062418
41	Rate Per kWh Over 2 Years			0.031209
42	Rate Per 1,000 kWh Over 2 Years			\$ 31.21

[a] Docket 20180061-EI addressed recovery of the recovery of a \$1.5M reserve balance. No additional reserve is requested here.

[b] Non-incremental storm costs were never recorded in Storm Work Orders. Estimated costs from 10-10-18 to 12-2-18 for the NW division are included in restoration costs and removed in non-incremental costs. Additional non-incremental costs were incurred in other months but could not be estimated since we do not recorded non-incremental as storm.

Florida Public Utilities Company
 Limited Proceeding Electric
 Regulatory Asset for Lost Customers

MDN-9 Page 18 of 20
 Docket No.: 20190156-EI

Customer Charge	kWh Usage	kWh Usage	KW Usage Yearly
	Yearly <=1000 kWh	Yearly >=1000 kWh	
Residential	14.69	8,730	
Commercial Small	24.14	16,589	
Commercial	71.38	269,095	891
Total Year End Amount December 2019			\$ 504,448
Amortization Over 5 Years			\$ 100,890

<u>Calculation of Interest on Lost Revenue Not Recovered:</u>														
<u>Lost Customer Estimate by Month</u>														
	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019
Residential	552	552	552	541	516	488	468	457	438	427	405	396	388	380
Commercial Small	198	198	198	194	192	183	182	180	175	174	167	165	163	161
Commercial	12	12	12	12	10	9	9	9	9	7	5	5	5	5
	762	762	762	747	718	680	659	646	622	608	577	566	556	546
Lost Revenue (based on customer charge and average usage above and uncollected storm surcharge)	\$ 39,067	\$ 39,067	\$ 39,067	\$ 38,397	\$ 36,360	\$ 35,710	\$ 34,828	\$ 34,254	\$ 33,168	\$ 31,655	\$ 29,324	\$ 28,833	\$ 28,382	\$ 44,451
Cumulative Lost Revenue	\$ 39,067	\$ 78,134	\$ 117,202	\$ 155,599	\$ 191,958	\$ 227,668	\$ 262,496	\$ 296,749	\$ 329,918	\$ 361,573	\$ 390,898	\$ 419,731	\$ 448,113	\$ 492,563
Average Beginning and Ending Balance	\$ 19,534	\$ 58,601	\$ 97,668	\$ 136,400	\$ 173,778	\$ 209,813	\$ 245,082	\$ 279,623	\$ 313,334	\$ 345,746	\$ 376,236	\$ 405,314	\$ 433,922	\$ 470,338
Interest Per Month	\$ 65	\$ 195	\$ 326	\$ 455	\$ 579	\$ 699	\$ 817	\$ 932	\$ 1,044	\$ 1,152	\$ 1,254	\$ 1,351	\$ 1,446	\$ 1,568
Cumulative Interest	\$ 65	\$ 260	\$ 586	\$ 1,041	\$ 1,620	\$ 2,319	\$ 3,136	\$ 4,068	\$ 5,113	\$ 6,265	\$ 7,519	\$ 8,870	\$ 10,317	\$ 11,885

Note: The Company has permanently lost customers as a result of the storm. The loss is reflected in net operating income for future time periods. However, the loss prior to implementation of this limited proceeding will never be recovered unless a regulatory asset is approved and the amortization of this asset allowed in rates in this limited proceeding. The Company is requesting a five year amortization.

13-Month Average Calculation:	December 19	January 20	February 20	March 20	April 20	May 20	June 20	July 20	August 20	September 20	October 20	November 20	December 20	13-Month Avg.
	\$ 504,448	\$ 496,041	\$ 487,633	\$ 479,226	\$ 470,818	\$ 462,411	\$ 454,003	\$ 445,596	\$ 437,188	\$ 428,781	\$ 420,373	\$ 411,966	\$ 403,558	\$ 454,003

**Florida Public Utilities Company
Limited Proceeding Electric
Regulatory Asset for Expenses Not Recovered in Base Rates**

Expenses Related to October Revenue Lost	\$ 910,985
Expenses Related to November Lighting Revenue	\$ 54,477
Total Costs Not Recovered	<u>\$ 965,462</u>
Costs Limited to Revenue Not Received	\$ 940,398
Interest on Unfunded Balance	\$ 43,885
Total Costs Unrecovered	<u>\$ 984,283</u>
Amortization Over 5 Years	<u>\$ 196,857</u>

The Company had a substantial loss due to not being able to recover our normal, recurring operation and maintenance costs incurred due to lower usage and one month customer charges not being recovered for residential and commercial customers and two months for lighting customers. The only way to recover these costs is thru establishment of a regulatory asset. The Company is requesting approval of this amount and amortization over five years.

Summary of Revenues Not Received During Storm Restoration:

Revenue Type	Oct-17	Oct-16	Average	Oct-17	Oct-16	Average	Customers	2018		Revenue Based on 2018 Rates	
	Volume KWh	Volume KWh	Volume KWh	Volume KW	Volume KW	Volume KW		Sep-18	Customer Rate		2018 Energy Charge KWH
Residential							10,231	\$ 15.12			\$ 154,693
<=1000 KWh-RS	7,383,035	7,413,708	7,398,372						\$ 0.02117		\$ 156,624
>=1000 KWh-RS	2,672,262	2,667,376	2,669,819						\$ 0.03457		\$ 92,563
Commercial Small	2,542,044	3,247,169	2,894,607				2,100	\$ 24.84	\$ 0.02589		\$ 127,105
Commercial	7,547,000	6,980,590	7,263,795	28,452	21,737	25,094	423	\$ 73.45	\$ 0.00488	\$ 4.00	\$ 166,894
Commercial Large	5,324,736	4,640,084	4,982,410	11,488	8,579	10,033	15	\$ 140.41	\$ 0.00226	\$ 5.72	\$ 70,758
Industrial											
Outdoor Lights	445,378	442,995	444,187				2,586	\$ 33.21	Avg./Customer		\$ 85,881
	25,914,455	25,391,922	25,653,189	39,940	30,315	35,128	15,355				\$ 854,517
November Lighting											\$ 85,881
											\$ 940,398

Interest Expense on Unrecovered Costs:

	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019	October 2019	November 2019	December 2019
Expenses Not Recovered	\$ 940,398														
Cumulative	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398
Average Beginning and Ending Balance		\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398	\$ 940,398
Interest Per Month	4%	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135
Cumulative Interest		\$ 3,135	\$ 6,269	\$ 9,404	\$ 12,539	\$ 15,673	\$ 18,808	\$ 21,943	\$ 25,077	\$ 28,212	\$ 31,347	\$ 34,481	\$ 37,616	\$ 40,751	\$ 43,885

13-Month Average Calculation:	December 19	January 20	February 20	March 20	April 20	May 20	June 20	July 20	August 20	September 20	October 20	November 20	December 20	13-Month Avg.
	\$ 984,283	\$ 967,878	\$ 951,473	\$ 935,069	\$ 918,664	\$ 902,259	\$ 885,855	\$ 869,450	\$ 853,045	\$ 836,640	\$ 820,236	\$ 803,831	\$ 787,426	\$ 885,855

Florida Public Utilities Company
Regulatory Asset for the Negative Component of the Accumulated Depreciation Reserve
Limited Proceeding Electric

MDN-9 Page 20 of 20

Docket No.: 20190156-EI

Account Title	Act. #	Act. #	Cost of Removal	Salvage	Undepreciated Retirement	Total Regulatory Asset Requested
Cost of Removal:						
FE18164697R	Meters	1080	370E	\$ 148,142	\$ 17,657	\$ 165,799
FE18504697R	Distribution Station Equipment	1080	362E	\$ 83	\$ -	\$ 83
FE1854697R	Distribution Poles	1080	364E	\$ 5,202,220	\$ 311,525	\$ 5,513,744
FE18564697R	OH Conductors	1080	365E	\$ 1,796,949	\$ (25,992)	\$ 1,930,347
FE18584697R	Underground Conductors	1080	367E	\$ 41,273	\$ -	\$ 41,273
FE18594697R	Transformers	1080	368H	\$ 6,710	\$ (29,267)	\$ 58,938
FE18604697R	Buried Transformers	1080	368B	\$ 318	\$ 4,189	\$ 4,507
FE18614697R	Overhead Services	1080	369H	\$ 247,574	\$ (10,592)	\$ 236,982
FE18624697R	Underground Services	1080	369B		\$ 19,674	\$ 19,674
FE18634697R	Install on Cust. Premises-AG	1080	371A	\$ 5,816	\$ 265,786	\$ 271,602
FE18654697R	Street Lighting	1080	373A	\$ 1,144	\$ 7,377	\$ 8,521
				\$ 7,450,230	\$ (55,259)	\$ 8,251,471

13-Month Average Computation:		Regulatory Asset	Accumulated Amortization	Net Regulatory Asset	Amortization Expense at 10 Years
Dec-19		\$ 8,251,471		\$ 8,251,471	
Jan-20		\$ 8,251,471	\$ (68,762)	\$ 8,182,709	\$ 68,762
Feb-20		\$ 8,251,471	\$ (137,525)	\$ 8,113,947	\$ 68,762
Mar-20		\$ 8,251,471	\$ (206,287)	\$ 8,045,184	\$ 68,762
Apr-20		\$ 8,251,471	\$ (275,049)	\$ 7,976,422	\$ 68,762
May-20		\$ 8,251,471	\$ (343,811)	\$ 7,907,660	\$ 68,762
Jun-20		\$ 8,251,471	\$ (412,574)	\$ 7,838,898	\$ 68,762
Jul-20		\$ 8,251,471	\$ (481,336)	\$ 7,770,135	\$ 68,762
Aug-20		\$ 8,251,471	\$ (550,098)	\$ 7,701,373	\$ 68,762
Sep-20		\$ 8,251,471	\$ (618,860)	\$ 7,632,611	\$ 68,762
Oct-20		\$ 8,251,471	\$ (687,623)	\$ 7,563,849	\$ 68,762
Nov-20		\$ 8,251,471	\$ (756,385)	\$ 7,495,086	\$ 68,762
Dec-20		\$ 8,251,471	\$ (825,147)	\$ 7,426,324	\$ 68,762
Total		\$ 107,269,125	\$ (5,363,456)	\$ 101,905,669	\$ 825,147
13-Month Average		\$ 8,251,471	\$ (412,574)	\$ 7,838,898	

**FLORIDA PUBLIC UTILITIES COMPANY
COMPARISON OF A RESIDENTIAL TYPICAL BILL AS FILED AND USING THE ALTERNATE SCENARIO**

EXHIBIT MDN-10

REVISED FILING

			Rate	Charge		Rate	Charge		Rate	Charge
	Customer Charge	\$ per bill	14.69	\$ 14.69		23.41	\$ 23.41		8.72	\$ 8.72
	Base Energy Charge	\$ per KWH	0.02057	\$ 20.57		0.03278	\$ 32.78		0.01221	\$ 12.21
	Storm Surcharge	\$ per KWH	0.00154	\$ 1.54		0.00154	\$ 1.54		-	\$ -
	Total Increase Before Clauses			\$ 36.80			\$ 57.73			\$ 20.93
	Fuel	\$ per KWH	0.09526	\$ 95.26		0.07459	\$ 74.59		(0.02067)	\$ (20.67)
	Conservation	\$ per KWH	0.00097	\$ 0.97		0.00132	\$ 1.32		0.00035	\$ 0.35
				\$ 33.05			\$ 39.61			\$ 6.51

Increase Excluding Conservation \$ 0.26
Percent Increase 0.20%

ALTERNATE SCENARIO

			Rate	Charge		Rate	Charge		Rate	Charge	Rate	Charge
	Customer Charge	\$ per bill	14.69	\$ 14.69		18.14	\$ 18.14		3.45	\$ 3.45	(5.27)	\$ (5.27)
	Base Energy Charge	\$ per KWH	0.02057	\$ 20.57		0.02540	\$ 25.40		0.00483	\$ 4.83	(0.00738)	\$ (7.38)
	Storm Surcharge	\$ per KWH	0.00154	\$ 1.54		0.03275	\$ 32.75		0.03122	\$ 31.22	0.03122	\$ 31.22
	Total Increase Before Clauses			\$ 36.80			\$ 76.29			\$ 39.50	-	\$ 18.57
	Fuel	\$ per KWH	0.09526	\$ 95.26		0.07459	\$ 74.59		(0.02067)	\$ (20.67)	-	\$ -
	Conservation	\$ per KWH	0.00097	\$ 0.97		0.00132	\$ 1.32		0.00035	\$ 0.35	-	\$ -
				\$ 33.05			\$ 52.20			\$ 19.10		\$ 18.57

Increase Excluding Conservation \$ 18.83
Percent Increase 14.15%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 12
PARTY: FLORIDA PUBLIC UTILITIES
COMPANY (FPUC) (DIRECT)
DESCRIPTION: Michelle Napier MDN-10

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 \$379,707, 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 47 years, averaging 44 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 49 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	1/1/2020 INVESTMENT	1/1/2020 RESERVE	CURRENT					COMPANY PROPOSED				
			AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE AGE (%)	NET SALVAGE AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE AGE (%)	(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	RESTATED 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	360.1	WT-AVG	362.2	WT-AVG	363	WT-AVG	364	WT-AVG	366	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	\$1,965
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	366	WT.AVG	369	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 AVERAGE AGE			\$2,267,168		\$0		\$0		\$0		\$0
		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	366	WT.AVG	368	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	\$118	\$8,636	\$91	\$6,633	\$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	\$3	\$187	\$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	1956	\$54	\$3,497	\$0	\$0	\$0	\$0	\$0	\$0	\$148	\$9,571
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$74	\$4,893
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	\$1,360
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	\$286	\$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	\$65	\$4,457
51.5	1968	\$198	\$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	\$31,248	\$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	\$38,218	\$0	\$0	\$0	\$0	\$368	\$17,481
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	\$50,046	\$1,631	\$70,945	\$0	\$0	\$0	\$0	\$151	\$6,558
42.5	1977	\$84	\$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	\$76	\$3,128
40.5	1979	\$127	\$5,163	\$250	\$10,113	\$65	\$2,619	\$272	\$10,997	\$34	\$1,384
39.5	1980	\$1,419	\$66,036	\$1,287	\$50,840	\$0	\$0	\$231	\$9,123	\$1,161	\$45,870
38.5	1981	\$34	\$1,293	\$85	\$2,521	\$0	\$0	\$359	\$13,825	\$301	\$11,597
37.5	1982	\$844	\$24,166	\$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	\$1,834	\$59,652
35.5	1984	\$296	\$10,514	\$21	\$758	\$0	\$0	\$262	\$9,302	\$63	\$2,254
34.5	1985	\$1,536	\$62,995	\$84	\$2,203	\$0	\$0	\$74	\$2,536	\$5,068	\$175,644
33.5	1986	\$1,800	\$63,613	\$471	\$15,790	\$0	\$0	\$172	\$5,768	\$258	\$8,570
32.5	1987	\$909	\$29,557	\$99	\$3,203	\$0	\$0	\$0	\$0	\$108	\$3,604
31.5	1988	\$311	\$9,788	\$60	\$1,878	\$0	\$0	\$566	\$17,824	\$8,746	\$275,483
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	\$220	\$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	\$46	\$1,280
25.5	1994	\$909	\$23,185	\$887	\$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	1998	\$257	\$6,028	\$0	\$0	\$0	\$0	\$55	\$1,290	\$2,971	\$89,815
22.5	1997	\$900	\$20,239	\$46	\$1,029	\$0	\$0	\$173	\$3,890	\$8,471	\$190,599
21.5	1998	\$3,649	\$78,300	\$29	\$633	\$0	\$0	\$0	\$0	\$23	\$492
20.5	1999	\$1,294	\$28,533	\$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	\$6,853	\$5	\$93	\$0	\$0	\$22	\$405	\$388	\$8,802
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	2008	\$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	\$278	\$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	\$3,018	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$168
8.5	2011	\$568	\$4,810	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2012	\$341	\$2,658	\$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		\$47,108	
TOTAL WEIGHTED AVERAGE AGE			\$1,289,560		\$592,287		\$14,378		\$140,249		\$1,493,347
		33.4		41.3		19.8		32.4		31.7	

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

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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	\$650	\$37,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1952	\$773	\$52,150	\$1	\$100	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1953	\$0	\$0	\$0	\$31	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1954	\$108	\$12,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1955	\$8	\$639	\$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	\$2,240	\$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	\$50,666	\$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	\$278	\$13,939	\$67	\$3,394	\$38	\$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	\$1,018	\$0	\$0
47.5	1972	\$472	\$22,438	\$191	\$9,081	\$11	\$515	\$38	\$1,823	\$0	\$0
46.5	1973	\$781	\$36,319	\$253	\$11,772	\$344	\$15,993	\$16	\$719	\$0	\$0
45.5	1974	\$12	\$550	\$528	\$24,028	\$21	\$978	\$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	\$2,546	\$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	\$22,803	\$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	\$300	\$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	\$180	\$4,072	\$0	\$0	\$0	\$0
29.5	1990	\$0	\$0	\$858	\$25,308	\$6,216	\$183,378	\$15	\$455	\$0	\$0
28.5	1991	\$122	\$3,471	\$583	\$16,629	\$384	\$10,958	\$162	\$4,610	\$0	\$0
27.5	1992	\$0	\$0	\$530	\$14,588	\$68	\$1,820	\$42	\$1,158	\$0	\$0
26.5	1993	\$0	\$0	\$577	\$16,300	\$270	\$7,147	\$47	\$1,242	\$0	\$0
25.5	1994	\$0	\$0	\$1,189	\$30,307	\$835	\$21,281	\$68	\$1,695	\$0	\$0
24.5	1995	\$428	\$10,497	\$830	\$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	\$3,662	\$588	\$12,631	\$351	\$7,547	\$883	\$18,983	\$0	\$0
20.5	1999	\$199	\$4,078	\$665	\$13,837	\$1,758	\$36,043	\$17	\$343	\$0	\$0
19.5	2000	\$722	\$14,075	\$829	\$12,285	\$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	\$281	\$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	\$12,891	\$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	\$14,562	\$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	\$365	\$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		\$3,060	
TOTAL WEIGHTED AVERAGE AGE		\$704,688		\$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

PAGE	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			\$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
 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	3925	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	1946	\$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	1956	\$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	\$2,582,751	\$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	\$138,513	\$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		\$381,008		\$0		\$0	
TOTAL WEIGHTED AVERAGE AGE		\$0		\$1,538,162		\$7,605,968		\$0		\$0	
		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	304	WT.AVG	305	WT.AVG	306	WT.AVG	307	WT.AVG	308	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.	WT.AVG.	TOTAL	WT.AVG.
70.5	1940	\$0	\$0	\$0	\$0	\$0	\$51	\$4,089
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$7	\$511
77.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1944	\$0	\$0	\$0	\$0	\$0	\$16	\$1,206
74.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1947	\$0	\$0	\$0	\$0	\$0	\$209	\$15,169
71.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1949	\$0	\$0	\$0	\$0	\$0	\$3	\$197
69.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1951	\$0	\$0	\$0	\$0	\$0	\$894	\$81,238
67.5	1952	\$0	\$0	\$0	\$0	\$0	\$774	\$52,252
66.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$31
65.5	1954	\$0	\$0	\$0	\$0	\$0	\$1,734	\$113,660
64.5	1955	\$0	\$0	\$0	\$0	\$0	\$211	\$13,606
63.5	1956	\$0	\$0	\$0	\$0	\$0	\$87	\$5,507
62.5	1957	\$0	\$0	\$0	\$0	\$0	\$85	\$5,324
61.5	1958	\$0	\$0	\$0	\$0	\$0	\$289	\$17,791
60.5	1959	\$0	\$0	\$0	\$0	\$0	\$439	\$26,559
59.5	1960	\$0	\$0	\$0	\$0	\$0	\$292	\$17,385
58.5	1961	\$0	\$0	\$0	\$0	\$0	\$87	\$5,111
57.5	1962	\$0	\$0	\$0	\$0	\$0	\$153	\$8,802
56.5	1963	\$0	\$0	\$0	\$0	\$0	\$256	\$14,464
55.5	1964	\$0	\$0	\$0	\$0	\$0	\$289	\$14,944
54.5	1965	\$0	\$0	\$0	\$0	\$0	\$323	\$17,595
53.5	1966	\$0	\$0	\$0	\$0	\$0	\$277	\$14,832
52.5	1967	\$0	\$0	\$0	\$0	\$0	\$1,934	\$101,659
51.5	1968	\$0	\$0	\$0	\$0	\$0	\$558	\$28,749
50.5	1969	\$0	\$0	\$0	\$0	\$0	\$1,242	\$62,898
49.5	1970	\$0	\$0	\$0	\$0	\$0	\$3,601	\$178,258
48.5	1971	\$0	\$0	\$0	\$0	\$0	\$4,676	\$228,779
47.5	1972	\$0	\$0	\$0	\$0	\$0	\$4,024	\$191,131
46.5	1973	\$0	\$0	\$0	\$0	\$0	\$2,961	\$137,222
45.5	1974	\$0	\$0	\$0	\$0	\$0	\$5,308	\$241,438
44.5	1975	\$0	\$0	\$0	\$0	\$0	\$13,815	\$814,773
43.5	1976	\$0	\$0	\$0	\$0	\$0	\$3,169	\$137,846
42.5	1977	\$0	\$0	\$0	\$0	\$0	\$4,542	\$193,022
41.5	1978	\$0	\$0	\$0	\$0	\$0	\$14,220	\$690,120
40.5	1979	\$0	\$0	\$0	\$0	\$0	\$1,105	\$44,772
39.5	1980	\$0	\$0	\$0	\$0	\$0	\$5,276	\$208,403
38.5	1981	\$0	\$0	\$0	\$0	\$0	\$1,158	\$44,571
37.5	1982	\$0	\$0	\$0	\$0	\$0	\$1,837	\$68,883
36.5	1983	\$0	\$0	\$0	\$0	\$0	\$3,956	\$144,361
35.5	1984	\$0	\$0	\$0	\$0	\$0	\$1,095	\$38,871
34.5	1985	\$0	\$0	\$0	\$0	\$0	\$7,783	\$268,498
33.5	1986	\$0	\$0	\$0	\$0	\$0	\$4,454	\$149,217
32.5	1987	\$0	\$0	\$0	\$0	\$0	\$3,172	\$103,084
31.5	1988	\$0	\$0	\$0	\$0	\$0	\$11,104	\$349,789
30.5	1989	\$0	\$0	\$0	\$0	\$0	\$1,358	\$41,405
29.5	1990	\$0	\$0	\$0	\$0	\$0	\$7,765	\$229,072
28.5	1991	\$0	\$0	\$0	\$0	\$0	\$14,130	\$402,707
27.5	1992	\$0	\$0	\$0	\$0	\$0	\$11,817	\$324,965
26.5	1993	\$0	\$0	\$0	\$0	\$0	\$2,363	\$62,351
25.5	1994	\$0	\$0	\$0	\$0	\$0	\$5,408	\$137,897
24.5	1995	\$0	\$0	\$0	\$0	\$0	\$122,616	\$3,004,084
23.5	1996	\$0	\$0	\$0	\$0	\$0	\$14,096	\$331,254
22.5	1997	\$0	\$0	\$0	\$0	\$0	\$73,136	\$255,556
21.5	1998	\$0	\$0	\$0	\$0	\$0	\$5,693	\$120,239
20.5	1999	\$0	\$0	\$0	\$0	\$0	\$130,012	\$2,665,247
19.5	2000	\$0	\$0	\$0	\$0	\$0	\$4,594	\$89,580
18.5	2001	\$0	\$0	\$0	\$0	\$0	\$25,893	\$479,023
17.5	2002	\$0	\$0	\$0	\$0	\$0	\$185,150	\$3,240,124
16.5	2003	\$0	\$0	\$0	\$0	\$0	\$5,950	\$98,172
15.5	2004	\$0	\$0	\$0	\$0	\$0	\$140,784	\$2,182,149
14.5	2005	\$0	\$0	\$0	\$0	\$0	\$6,827	\$98,988
13.5	2006	\$0	\$0	\$0	\$0	\$0	\$27,511	\$371,405
12.5	2007	\$0	\$0	\$0	\$0	\$0	\$27,553	\$344,413
11.5	2008	\$0	\$0	\$0	\$0	\$0	\$2,051	\$23,592
10.5	2009	\$0	\$0	\$0	\$0	\$0	\$1,737	\$18,239
9.5	2010	\$0	\$0	\$0	\$0	\$0	\$36,451	\$346,288
8.5	2011	\$0	\$0	\$0	\$0	\$0	\$1,190	\$10,118
7.5	2012	\$0	\$0	\$0	\$0	\$0	\$1,211	\$9,082
6.5	2013	\$0	\$0	\$0	\$0	\$0	\$409	\$2,658
5.5	2014	\$0	\$0	\$0	\$0	\$0	\$232	\$1,277
4.5	2015	\$0	\$0	\$0	\$0	\$0	\$602	\$2,709
3.5	2016	\$0	\$0	\$0	\$0	\$0	\$149	\$623
2.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0.5	2019	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0	\$904,012	
TOTAL WEIGHTED			\$0		\$0			\$19,467,331
AVERAGE AGE		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	360	WT. AVG	362	WT. AVG	363	WT. AVG	364	WT. AVG	365	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	\$2,788,440
TOTAL WEIGHTED 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
2.6	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 AVERAGE AGE			\$1,191,294		\$0		\$0		\$0		\$0
		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	\$6,694	\$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	\$879	\$0	\$0	\$0	\$0	\$24	\$1,541
63.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62.6	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	\$3,787
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	\$7,822
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	\$6,984	\$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	\$865	\$40,617	\$53	\$2,499	\$0	\$0	\$0	\$0	\$50	\$2,371
46.5	1969	\$338	\$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	\$644	\$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	\$180,917	\$820	\$28,347	\$0	\$0	\$0	\$0	\$217	\$9,231
41.5	1974	\$3,482	\$143,690	\$0	\$0	\$0	\$0	\$0	\$0	\$68	\$2,825
40.5	1975	\$1,371	\$55,626	\$1,981	\$80,215	\$0	\$0	\$501	\$20,289	\$182	\$7,789
39.5	1976	\$2,319	\$91,819	\$2,735	\$108,018	\$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	\$86	\$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	\$8,267	\$0	\$0	\$588	\$17,935	\$470	\$14,333
29.5	1986	\$188	\$5,551	\$0	\$0	\$0	\$0	\$208	\$8,173	\$0	\$0
28.5	1987	\$836	\$23,822	\$0	\$0	\$0	\$0	\$0	\$0	\$466	\$13,277
27.5	1988	\$0	\$0	\$408	\$11,171	\$0	\$0	\$0	\$0	\$914	\$25,134
26.5	1989	\$221	\$6,884	\$0	\$0	\$0	\$0	\$0	\$0	\$77	\$2,045
25.5	1990	\$1,473	\$37,557	\$144	\$3,880	\$0	\$0	\$0	\$0	\$0	\$0
24.5	1991	\$388	\$9,482	\$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	\$2,467	\$55,955	\$4,599	\$103,467	\$0	\$0	\$827	\$14,110	\$145	\$3,257
21.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20.5	1995	\$1,980	\$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	\$238	\$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	\$833	\$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		\$78,277		\$137,791		\$236,901
AVERAGE AGE		37.5		31.8		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	389	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	\$3,077	\$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	\$87,182	\$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	\$1,818	\$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	\$2,855	\$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	\$12,146	\$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	\$6,857	\$400	\$17,806	\$0	\$0	\$0	\$0	\$0	\$0
43.5	1972	\$184	\$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	\$1,008	\$75,034	\$0	\$0	\$103	\$4,203	\$0	\$0
40.5	1975	\$100	\$4,044	\$361	\$14,624	\$0	\$0	\$0	\$0	\$0	\$0
39.5	1976	\$0	\$0	\$89	\$3,910	\$0	\$0	\$80	\$3,149	\$0	\$0
38.5	1977	\$3,703	\$142,547	\$224	\$8,836	\$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	\$85	\$3,235	\$28	\$1,007	\$0	\$0	\$0	\$0
35.5	1980	\$338	\$11,984	\$1,598	\$80,281	\$0	\$0	\$0	\$0	\$167,989	\$5,608,598
34.5	1981	\$0	\$0	\$809	\$27,927	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1982	\$389	\$13,366	\$2,739	\$91,766	\$48	\$1,612	\$88	\$2,315	\$0	\$0
32.5	1983	\$0	\$0	\$2,035	\$95,401	\$92	\$2,985	\$0	\$0	\$0	\$0
31.5	1984	\$0	\$0	\$782	\$24,837	\$93	\$2,930	\$0	\$0	\$0	\$0
30.5	1985	\$0	\$0	\$1,398	\$42,661	\$89	\$3,010	\$0	\$0	\$0	\$0
29.5	1986	\$155	\$4,502	\$1,042	\$48,440	\$155	\$4,682	\$0	\$0	\$0	\$0
28.5	1987	\$0	\$0	\$824	\$28,346	\$12,747	\$383,284	\$0	\$0	\$0	\$0
27.5	1988	\$150	\$4,116	\$803	\$22,076	\$0	\$0	\$0	\$0	\$1,417	\$38,959
26.5	1989	\$0	\$0	\$2,818	\$77,337	\$464	\$12,295	\$0	\$0	\$0	\$0
25.5	1990	\$0	\$0	\$4,912	\$125,285	\$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	\$85,331	\$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	\$57,585	\$0	\$0	\$0	\$0	\$0	\$0
19.5	1996	\$0	\$0	\$2,804	\$56,623	\$337	\$8,571	\$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
16.6	2000	\$0	\$0	\$2,128	\$32,853	\$421	\$8,525	\$52	\$812	\$0	\$0
14.5	2001	\$885	\$13,998	\$294	\$4,286	\$1,011	\$14,865	\$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	\$16,260	\$0	\$0	\$0	\$0
10.6	2005	\$0	\$0	\$3,739	\$39,260	\$1,157	\$12,153	\$148	\$1,683	\$37,765	\$396,529
9.5	2006	\$0	\$0	\$3,978	\$37,803	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2007	\$0	\$0	\$11,358	\$96,529	\$0	\$0	\$255	\$2,184	\$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
6.5	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		\$10,836		\$103,260		\$21,388		\$2,667		\$479,780	
TOTAL WEIGHTED AVERAGE AGE			\$389,372		\$2,001,843		\$616,466		\$80,086		\$9,590,512
AVERAGE AGE		35.1		19.4		24.1		30.0		20.0	

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
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
60.6	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
66.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53.6	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46.5	1989	\$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			\$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	3921	WT.AVG	3922	WT.AVG	3923	WT.AVG	3924	WT.AVG	3925	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			\$158,766		\$0		\$0		\$0		\$0
AVERAGE AGE		4.5		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
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
36.5	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	\$285,018
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	\$1,818
57.5	1958	\$0	\$0	\$0	\$0	\$0	\$10	\$598
56.5	1959	\$0	\$0	\$0	\$0	\$0	\$218	\$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	\$2,855
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	\$22,891
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	\$64,848
45.5	1970	\$0	\$0	\$0	\$0	\$0	\$5,315	\$241,822
44.5	1971	\$0	\$0	\$0	\$0	\$0	\$7,655	\$340,866
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	\$160,723	\$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	\$3,166	\$102,570
31.5	1984	\$0	\$0	\$0	\$0	\$0	\$1,281	\$40,360
30.5	1985	\$0	\$0	\$0	\$0	\$0	\$3,268	\$99,676
29.5	1986	\$0	\$0	\$0	\$0	\$0	\$6,482	\$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	\$241,781
19.5	1996	\$0	\$0	\$0	\$0	\$0	\$10,168	\$198,231
18.5	1997	\$0	\$0	\$0	\$0	\$0	\$2,905	\$53,747
17.5	1998	\$0	\$0	\$0	\$0	\$0	\$5,409	\$94,882
16.5	1999	\$0	\$0	\$0	\$0	\$0	\$10,940	\$180,502
15.5	2000	\$0	\$0	\$0	\$0	\$0	\$2,772	\$42,984
14.5	2001	\$0	\$0	\$0	\$0	\$0	\$6,877	\$98,810
13.6	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	\$89,689
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	\$83,693	\$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			\$19,921,276
	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	360.1	WT AVG	362	WT AVG	363	WT AVG	364	WT AVG	366	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
61.6	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
46.6	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
40.6	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
36.6	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35.6	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34.6	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32.6	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30.6	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
13.6	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12.6	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11.6	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10.6	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	368	WT.AVG	369	WT.AVG	3601	WT.AVG	361	WT.AVG	382	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	364	WT.AVG	366	WT.AVG	366	WT.AVG	367	WT.AVG	368	WT.AVG
78.5	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	\$680	\$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	\$992	\$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	\$69,483	\$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	\$8,615	\$36	\$1,231	\$0	\$0	\$0	\$0	\$304	\$10,473
33.5	1983	\$285	\$9,556	\$157	\$5,287	\$0	\$0	\$0	\$0	\$64	\$2,156
32.5	1984	\$0	\$0	\$88	\$2,792	\$0	\$0	\$0	\$0	\$0	\$0
31.5	1985	\$374	\$11,795	\$169	\$5,334	\$0	\$0	\$0	\$0	\$150	\$4,739
30.6	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	\$8,575	\$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	\$5,408	\$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	\$58	\$931
15.5	2001	\$1,285	\$10,614	\$40	\$620	\$0	\$0	\$175	\$2,714	\$82	\$1,273
14.5	2002	\$0	\$0	\$638	\$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		\$9,619		\$0		\$2,203		\$7,976	
TOTAL WEIGHTED			\$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

PAGE	YEAR	369.5	WT AVG	370.5	WT AVG	371.5	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	\$3,998	\$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	\$460	\$24,545	\$0	\$0	\$0	\$0	\$0	\$0
53.5	1963	\$0	\$0	\$245	\$13,128	\$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	\$4,036	\$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	\$12,387	\$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	\$45,308	\$79	\$2,733	\$23	\$785	\$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	\$39,608	\$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	\$821	\$18,948	\$0	\$0	\$0	\$0
29.5	1987	\$0	\$0	\$669	\$16,782	\$1,183	\$34,899	\$133	\$3,936	\$0	\$0
28.5	1988	\$0	\$0	\$1,244	\$35,483	\$557	\$15,884	\$0	\$0	\$0	\$0
27.5	1989	\$0	\$0	\$2,408	\$66,177	\$116	\$3,198	\$0	\$0	\$0	\$0
26.5	1990	\$0	\$0	\$1,764	\$46,756	\$169	\$4,202	\$0	\$0	\$0	\$0
25.5	1991	\$351	\$8,982	\$2,268	\$67,832	\$647	\$16,510	\$0	\$0	\$0	\$0
24.5	1992	\$0	\$0	\$1,216	\$29,782	\$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	\$34,828	\$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	\$3,659	\$0	\$0
17.5	1999	\$0	\$0	\$3,465	\$80,843	\$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	\$1,098	\$16,981	\$2,342	\$36,297	\$0	\$0	\$0	\$0
14.5	2002	\$0	\$0	\$1,630	\$23,828	\$3,358	\$48,886	\$55	\$783	\$0	\$0
13.5	2003	\$0	\$0	\$1,670	\$22,540	\$2,064	\$27,859	\$1,811	\$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	\$328	\$1,794	\$0	\$0	\$0	\$0
4.5	2012	\$0	\$0	\$0	\$0	\$326	\$1,468	\$881	\$3,863	\$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		\$8,016		\$70,376		\$26,017		\$4,837		\$0	
TOTAL WEIGHTED AVERAGE AGE			\$186,384		\$1,607,909		\$456,297		\$80,587		\$0
		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		0.0		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		3922		3923		3924		3925	
		WT	AVG	WT	AVG	WT	AVG	WT	AVG	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
30.6	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	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
56.5	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
1.6	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		\$0	\$0		\$0	\$0		\$0
TOTAL WEIGHTED		\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0		\$0
AVERAGE AGE		0.0		0.0	0.0		0.0	0.0		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	388	WT.AVG	WT.AVG	WT.AVG	TOTAL	WT.AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1941	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1942	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1943	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1944	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1945	\$0	\$0	\$0	\$0	\$0	\$0
70.5	1946	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1947	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1948	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1949	\$0	\$0	\$0	\$0	\$0	\$0
66.5	1950	\$0	\$0	\$0	\$0	\$0	\$0
65.5	1951	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1952	\$0	\$0	\$0	\$0	\$12	\$766
63.5	1953	\$0	\$0	\$0	\$0	\$0	\$0
62.5	1954	\$0	\$0	\$0	\$0	\$12	\$773
61.5	1955	\$0	\$0	\$0	\$0	\$67	\$4,109
60.6	1956	\$0	\$0	\$0	\$0	\$104	\$6,315
59.5	1957	\$0	\$0	\$0	\$0	\$171	\$10,182
58.5	1958	\$0	\$0	\$0	\$0	\$82	\$4,798
57.5	1959	\$0	\$0	\$0	\$0	\$203	\$11,679
56.5	1960	\$0	\$0	\$0	\$0	\$71	\$3,968
55.5	1961	\$0	\$0	\$0	\$0	\$74	\$4,132
54.5	1962	\$0	\$0	\$0	\$0	\$450	\$24,545
53.5	1963	\$0	\$0	\$0	\$0	\$380	\$20,845
52.5	1964	\$0	\$0	\$0	\$0	\$310	\$16,271
51.5	1965	\$0	\$0	\$0	\$0	\$198	\$10,213
50.5	1966	\$0	\$0	\$0	\$0	\$75	\$3,771
49.5	1967	\$0	\$0	\$0	\$0	\$555	\$27,489
48.5	1968	\$0	\$0	\$0	\$0	\$377	\$18,288
47.5	1969	\$0	\$0	\$0	\$0	\$832	\$39,534
46.5	1970	\$0	\$0	\$0	\$0	\$1,806	\$83,989
45.5	1971	\$0	\$0	\$0	\$0	\$10,025	\$456,118
44.5	1972	\$0	\$0	\$0	\$0	\$6,666	\$296,658
43.5	1973	\$0	\$0	\$0	\$0	\$2,710	\$117,889
42.5	1974	\$0	\$0	\$0	\$0	\$5,446	\$231,461
41.5	1975	\$0	\$0	\$0	\$0	\$2,896	\$120,193
40.5	1976	\$0	\$0	\$0	\$0	\$4,470	\$181,018
39.5	1977	\$0	\$0	\$0	\$0	\$753	\$29,760
38.5	1978	\$0	\$0	\$0	\$0	\$1,291	\$49,704
37.5	1979	\$0	\$0	\$0	\$0	\$1,317	\$49,389
36.5	1980	\$0	\$0	\$0	\$0	\$4,880	\$181,752
35.5	1981	\$0	\$0	\$0	\$0	\$2,789	\$98,958
34.5	1982	\$0	\$0	\$0	\$0	\$2,180	\$75,212
33.5	1983	\$0	\$0	\$0	\$0	\$2,355	\$76,908
32.5	1984	\$0	\$0	\$0	\$0	\$2,268	\$73,641
31.5	1985	\$0	\$0	\$0	\$0	\$2,752	\$86,694
30.5	1986	\$0	\$0	\$0	\$0	\$4,905	\$149,595
29.5	1987	\$0	\$0	\$0	\$0	\$2,874	\$78,884
28.5	1988	\$0	\$0	\$0	\$0	\$2,716	\$77,395
27.5	1989	\$0	\$0	\$0	\$0	\$2,900	\$79,746
26.5	1990	\$0	\$0	\$0	\$0	\$2,532	\$67,103
25.5	1991	\$0	\$0	\$0	\$0	\$4,367	\$111,348
24.5	1992	\$0	\$0	\$0	\$0	\$1,504	\$36,040
23.5	1993	\$0	\$0	\$0	\$0	\$5,348	\$125,636
22.5	1994	\$0	\$0	\$0	\$0	\$3,607	\$81,166
21.5	1995	\$0	\$0	\$0	\$0	\$5,020	\$107,921
20.5	1996	\$0	\$0	\$0	\$0	\$5,060	\$103,722
19.5	1997	\$0	\$0	\$0	\$0	\$2,566	\$60,037
18.5	1998	\$0	\$0	\$0	\$0	\$3,392	\$62,761
17.5	1999	\$0	\$0	\$0	\$0	\$4,505	\$78,835
16.5	2000	\$0	\$0	\$0	\$0	\$5,043	\$83,202
15.5	2001	\$0	\$0	\$0	\$0	\$5,947	\$92,182
14.5	2002	\$0	\$0	\$0	\$0	\$5,878	\$82,330
13.5	2003	\$0	\$0	\$0	\$0	\$5,345	\$72,151
12.5	2004	\$0	\$0	\$0	\$0	\$5,346	\$66,829
11.5	2005	\$0	\$0	\$0	\$0	\$4,288	\$49,314
10.5	2006	\$0	\$0	\$0	\$0	\$1,750	\$18,375
9.5	2007	\$0	\$0	\$0	\$0	\$2,438	\$23,164
8.5	2008	\$0	\$0	\$0	\$0	\$2,242	\$19,058
7.5	2009	\$0	\$0	\$0	\$0	\$818	\$4,639
6.5	2010	\$0	\$0	\$0	\$0	\$4,995	\$32,465
5.5	2011	\$0	\$0	\$0	\$0	\$1,409	\$7,748
4.5	2012	\$0	\$0	\$0	\$0	\$1,207	\$5,431
3.5	2013	\$0	\$0	\$0	\$0	\$1,131	\$3,957
2.5	2014	\$0	\$0	\$0	\$0	\$1,082	\$2,706
1.5	2015	\$0	\$0	\$0	\$0	\$1,082	\$1,624
0.6	2016	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0	\$0	\$0	\$0	\$169,379	
TOTAL WEIGHTED			\$0	\$0	\$0		\$4,195,170
AVERAGE AGE		0.0	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	360.1	WT.AVG	362	WT.AVG	363	WT.AVG	364	WT.AVG	366	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			\$1,126,229		\$0		\$0		\$0		\$11,780,998
		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

PAGE	YEAR	366	WTAVG	369	WTAVG	380	WTAVG	361	WTAVG	362	WTAVG
77.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$366,044	\$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			\$14,869,678		\$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	368	WT.AVG	367	WT.AVG	368	WT.AVG
77.5	1940	\$95	\$7,380	\$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	\$122,208
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	\$36	\$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	\$2,048
49.5	1968	\$350	\$17,316	\$1,792	\$88,685	\$0	\$0	\$0	\$0	\$50	\$2,471
48.5	1969	\$109	\$5,295	\$12	\$568	\$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	\$4,826	\$0	\$0	\$0	\$0	\$14	\$856
45.5	1972	\$632	\$28,742	\$0	\$0	\$0	\$0	\$0	\$0	\$351	\$15,992
44.5	1973	\$1,917	\$85,323	\$691	\$30,787	\$0	\$0	\$0	\$0	\$309	\$13,739
43.5	1974	\$1,498	\$65,083	\$276	\$12,013	\$0	\$0	\$0	\$0	\$15	\$653
42.5	1975	\$17,173	\$729,689	\$46	\$1,943	\$0	\$0	\$6,239	\$255,148	\$706	\$30,000
41.5	1976	\$1,731	\$71,828	\$6,603	\$274,009	\$0	\$0	\$0	\$0	\$73	\$3,047
40.5	1977	\$510	\$20,680	\$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	\$3,385
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	\$2,365
36.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312	\$11,395
35.5	1982	\$3,800	\$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	\$2,399	\$79,373	\$85	\$2,845	\$0	\$0	\$0	\$0	\$102	\$3,411
32.5	1985	\$5,532	\$183,044	\$135	\$4,399	\$0	\$0	\$0	\$0	\$1,438	\$48,749
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	\$2,885	\$0	\$0	\$0	\$0	\$164	\$4,996
29.5	1988	\$1,723	\$50,617	\$71	\$2,085	\$0	\$0	\$0	\$0	\$467	\$13,461
28.5	1989	\$221	\$8,306	\$85	\$2,421	\$0	\$0	\$0	\$0	\$39	\$1,114
27.5	1990	\$581	\$15,414	\$144	\$3,947	\$0	\$0	\$0	\$0	\$152	\$4,189
26.5	1991	\$2,541	\$67,348	\$0	\$0	\$0	\$0	\$0	\$0	\$259	\$6,652
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	\$85,329	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$920
22.5	1995	\$3,844	\$81,985	\$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	\$1,858	\$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	\$7,987	\$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	\$5,128	\$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 AVERAGE AGE			\$2,982,700		\$1,399,655		\$14,162		\$389,983		\$881,608
		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	\$95,655	\$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	\$1,873	\$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	\$62	\$3,043	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1960	\$0	\$0	\$82	\$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	\$98	\$5,051	\$0	\$0	\$0	\$0	\$0	\$0
51.5	1966	\$0	\$0	\$25	\$1,292	\$0	\$0	\$0	\$0	\$0	\$0
50.5	1967	\$7,237	\$365,466	\$186	\$9,388	\$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	\$4,460	\$0	\$0
45.5	1972	\$2,405	\$112,141	\$85	\$3,880	\$65	\$2,991	\$102	\$4,858	\$0	\$0
44.5	1973	\$8,248	\$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	\$84	\$2,676	\$128	\$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	\$52,001	\$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	\$47	\$0	\$0	\$0
32.5	1985	\$0	\$0	\$92	\$2,988	\$298	\$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	\$633	\$15,188	\$116	\$3,314	\$0	\$0	\$0	\$0
27.5	1990	\$0	\$0	\$188	\$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	\$15,558	\$1,235	\$26,563	\$608	\$13,032	\$0	\$0
20.5	1997	\$1,027	\$21,049	\$462	\$9,467	\$0	\$0	\$120	\$2,467	\$0	\$0
19.5	1998	\$568	\$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	\$56,069	\$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	\$13,987	\$0	\$0
14.5	2003	\$0	\$0	\$1,150	\$16,672	\$354	\$5,139	\$1,038	\$15,049	\$0	\$0
13.5	2004	\$0	\$0	\$1,816	\$24,513	\$383	\$5,174	\$286	\$3,881	\$0	\$0
12.5	2005	\$0	\$0	\$990	\$12,380	\$4,934	\$61,978	\$1,384	\$17,297	\$0	\$0
11.5	2006	\$0	\$0	\$316	\$3,839	\$2,726	\$31,355	\$0	\$0	\$0	\$0
10.5	2007	\$0	\$0	\$688	\$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	\$8,366	\$1,361	\$7,428	\$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	\$615	\$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			\$2,280,966		\$382,010		\$624,764		\$146,684		\$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	1998	\$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 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
67.6	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 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	1999	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	\$0,540	\$608,318
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	\$125,705
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	\$7,823
53.5	1964	\$0	\$0	\$0	\$0	\$70	\$3,761
52.5	1965	\$0	\$0	\$0	\$0	\$387	\$20,328
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	\$113,570
47.5	1970	\$0	\$0	\$0	\$0	\$15,287	\$725,189
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	\$8,982	\$371,830
40.5	1977	\$0	\$0	\$0	\$0	\$2,068	\$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	\$7,848	\$288,743
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	\$9,882	\$310,642
30.5	1987	\$0	\$0	\$0	\$0	\$2,178	\$86,438
29.5	1988	\$0	\$0	\$0	\$0	\$2,989	\$88,484
28.5	1989	\$0	\$0	\$0	\$0	\$985	\$28,354
27.5	1990	\$0	\$0	\$0	\$0	\$1,518	\$41,758
26.5	1991	\$0	\$0	\$0	\$0	\$94,261	\$2,497,924
25.5	1992	\$0	\$0	\$0	\$0	\$2,538	\$64,728
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	\$688	\$7,016
9.5	2008	\$0	\$0	\$0	\$0	\$2,211	\$21,004
8.5	2009	\$0	\$0	\$0	\$0	\$2,190	\$18,815
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	\$36,162
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	\$0	\$0	\$1,883,501	
TOTAL WEIGHTED			\$0	\$0	\$0		\$37,026,189
AVERAGE AGE		0.0	0.0	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	360	WT AVG	362	WT AVG	363	WT AVG	364	WT AVG	365	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	388	WT AVG	389	WT AVG	390	WT AVG	391	WT AVG	392	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
70.6	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
60.6	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
47.6	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
30.6	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
24.6	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23.6	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
18.6	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
6.5	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		0.0		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	\$845	\$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	\$07	\$3,503	\$164	\$6,588	\$0	\$0	\$0	\$0	\$1,596	\$83,766
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	\$1,440	\$68,798	\$4	\$205	\$0	\$0	\$0	\$0	\$912	\$43,342
46.5	1972	\$1,046	\$48,835	\$21	\$955	\$0	\$0	\$0	\$0	\$1,881	\$87,473
45.5	1973	\$279	\$12,678	\$116	\$5,283	\$0	\$0	\$0	\$0	\$1,545	\$70,285
44.5	1974	\$2,030	\$90,328	\$98	\$4,354	\$0	\$0	\$0	\$0	\$247	\$10,989
43.5	1975	\$1,284	\$55,866	\$2,138	\$92,898	\$0	\$0	\$0	\$0	\$1,205	\$52,401
42.5	1976	\$1,184	\$50,326	\$3,710	\$157,663	\$0	\$0	\$0	\$0	\$1,084	\$45,229
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,407	\$58,372
40.5	1978	\$108	\$4,368	\$24	\$985	\$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	\$1,538	\$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	\$28,390
36.5	1982	\$145	\$6,299	\$0	\$0	\$0	\$0	\$0	\$0	\$399	\$14,665
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	\$2,098	\$72,320	\$0	\$0
33.5	1985	\$5,778	\$193,486	\$0	\$0	\$0	\$0	\$0	\$0	\$2,708	\$90,704
32.5	1986	\$387	\$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	\$54,395	\$0	\$0	\$0	\$0	\$0	\$0	\$193	\$6,690
28.5	1990	\$0	\$0	\$144	\$4,080	\$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	\$1,895	\$44,926	\$0	\$0	\$0	\$0	\$0	\$0	\$427	\$11,327
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242	\$6,185
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39	\$952
23.5	1995	\$1,744	\$40,873	\$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	\$2,788	\$69,485	\$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	\$2,868	\$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		34.6		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	369	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	\$319,700	\$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
59.6	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	\$457	\$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	\$1,207	\$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	\$7,258	\$344,847	\$0	\$0	\$16	\$754	\$48	\$2,273	\$0	\$0
46.5	1972	\$575	\$26,741	\$85	\$3,945	\$22	\$1,009	\$154	\$7,130	\$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	\$388,172	\$85	\$2,841	\$0	\$0	\$26	\$1,118	\$0	\$0
42.5	1976	\$162	\$6,870	\$0	\$0	\$63	\$2,875	\$0	\$0	\$0	\$0
41.5	1977	\$7,858	\$328,033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40.5	1978	\$5,880	\$237,324	\$118	\$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	\$68,532	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37.5	1981	\$892	\$33,059	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36.5	1982	\$0	\$0	\$188	\$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	\$3,278	\$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	\$20,180	\$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	\$2,228	\$0	\$0	\$0	\$0	\$0	\$0
29.5	1989	\$0	\$0	\$667	\$19,865	\$681	\$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	\$4,677	\$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	\$2,728	\$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	\$4,984	\$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	\$31,028	\$0	\$0	\$3,318	\$64,667	\$0	\$0	\$0	\$0
18.5	2000	\$4,522	\$83,667	\$183	\$3,388	\$4,431	\$81,973	\$52	\$989	\$0	\$0
17.5	2001	\$1,509	\$28,401	\$158	\$2,757	\$5,082	\$88,593	\$870	\$15,229	\$0	\$0
16.5	2002	\$0	\$0	\$380	\$6,432	\$1,791	\$29,552	\$780	\$13,042	\$0	\$0
15.5	2003	\$0	\$0	\$2,192	\$33,869	\$354	\$5,493	\$161	\$2,492	\$0	\$0
14.5	2004	\$0	\$0	\$651	\$8,435	\$2,115	\$30,865	\$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	\$888	\$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	\$10,045	\$0	\$0	\$0	\$0
6.5	2012	\$0	\$0	\$629	\$4,089	\$597	\$3,881	\$801	\$4,428	\$0	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$183	\$0	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$660	\$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		\$33,178		\$4,213		\$0	
TOTAL WEIGHTED AVERAGE AGE			\$2,553,472		\$200,982		\$667,797		\$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	WT.AVG.	3911	WT.AVG.	3912	WT.AVG.	3913	WT.AVG.	3914	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
3.6	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
0.6	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	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
36.5	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	\$146,808	\$0	\$0	\$0	\$0	\$0	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1.5	2017	\$0	\$0	\$38,470	\$54,708	\$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 AVERAGE AGE		\$0		\$468,118		\$0		\$0		\$0	
		0.0		4.1		0.0		0.0		0.0	

FLORIDA PUBLIC UTILITIES COMPANY
 2019 CONSOLIDATED ELECTRIC DIVISIONS
 2018 Aged Rollments

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
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
55.6	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
62.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	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
39.6	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
35.6	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
18.6	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
12.6	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
6.6	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	WT	AVG	WT	AVG	WT	AVG	TOTAL	WT	AVG
78.5	1940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77.5	1941	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76.5	1942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75.5	1943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74.5	1944	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73.5	1945	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72.5	1946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71.5	1947	\$0	\$0	\$0	\$0	\$0	\$0	\$30	\$2,159	\$0
70.5	1948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69.5	1949	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68.5	1950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67.5	1951	\$0	\$0	\$0	\$0	\$0	\$0	\$4,404	\$297,252	\$0
66.5	1952	\$0	\$0	\$0	\$0	\$0	\$0	\$4,808	\$319,760	\$0
65.5	1953	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64.5	1954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63.5	1955	\$0	\$0	\$0	\$0	\$0	\$0	\$37	\$2,328	\$0
62.5	1956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61.6	1957	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60.5	1958	\$0	\$0	\$0	\$0	\$0	\$0	\$31	\$1,888	\$0
59.5	1959	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$619	\$0
58.5	1960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57.5	1961	\$0	\$0	\$0	\$0	\$0	\$0	\$327	\$18,775	\$0
56.6	1962	\$0	\$0	\$0	\$0	\$0	\$0	\$708	\$40,003	\$0
55.5	1963	\$0	\$0	\$0	\$0	\$0	\$0	\$1,486	\$82,473	\$0
54.5	1964	\$0	\$0	\$0	\$0	\$0	\$0	\$48	\$2,675	\$0
53.5	1965	\$0	\$0	\$0	\$0	\$0	\$0	\$1,548	\$82,816	\$0
52.5	1966	\$0	\$0	\$0	\$0	\$0	\$0	\$1,908	\$100,171	\$0
51.5	1967	\$0	\$0	\$0	\$0	\$0	\$0	\$698	\$35,841	\$0
50.5	1968	\$0	\$0	\$0	\$0	\$0	\$0	\$511	\$25,813	\$0
49.5	1969	\$0	\$0	\$0	\$0	\$0	\$0	\$1,531	\$75,796	\$0
48.5	1970	\$0	\$0	\$0	\$0	\$0	\$0	\$2,683	\$130,124	\$0
47.5	1971	\$0	\$0	\$0	\$0	\$0	\$0	\$9,085	\$480,019	\$0
46.5	1972	\$0	\$0	\$0	\$0	\$0	\$0	\$3,783	\$175,896	\$0
45.5	1973	\$0	\$0	\$0	\$0	\$0	\$0	\$2,024	\$92,072	\$0
44.5	1974	\$0	\$0	\$0	\$0	\$0	\$0	\$2,549	\$113,447	\$0
43.5	1975	\$0	\$0	\$0	\$0	\$0	\$0	\$13,585	\$591,393	\$0
42.5	1976	\$0	\$0	\$0	\$0	\$0	\$0	\$6,183	\$262,782	\$0
41.5	1977	\$0	\$0	\$0	\$0	\$0	\$0	\$8,283	\$384,405	\$0
40.5	1978	\$0	\$0	\$0	\$0	\$0	\$0	\$8,445	\$281,061	\$0
39.5	1979	\$0	\$0	\$0	\$0	\$0	\$0	\$857	\$37,805	\$0
38.5	1980	\$0	\$0	\$0	\$0	\$0	\$0	\$4,477	\$172,378	\$0
37.5	1981	\$0	\$0	\$0	\$0	\$0	\$0	\$4,361	\$163,545	\$0
36.5	1982	\$0	\$0	\$0	\$0	\$0	\$0	\$782	\$27,809	\$0
35.5	1983	\$0	\$0	\$0	\$0	\$0	\$0	\$2,104	\$74,896	\$0
34.5	1984	\$0	\$0	\$0	\$0	\$0	\$0	\$2,284	\$76,805	\$0
33.5	1985	\$0	\$0	\$0	\$0	\$0	\$0	\$8,712	\$291,859	\$0
32.5	1986	\$0	\$0	\$0	\$0	\$0	\$0	\$2,452	\$79,697	\$0
31.5	1987	\$0	\$0	\$0	\$0	\$0	\$0	\$634	\$16,817	\$0
30.5	1988	\$0	\$0	\$0	\$0	\$0	\$0	\$3,121	\$95,194	\$0
29.5	1989	\$0	\$0	\$0	\$0	\$0	\$0	\$3,295	\$96,904	\$0
28.5	1990	\$0	\$0	\$0	\$0	\$0	\$0	\$218	\$8,209	\$0
27.5	1991	\$0	\$0	\$0	\$0	\$0	\$0	\$3,166	\$87,059	\$0
26.5	1992	\$0	\$0	\$0	\$0	\$0	\$0	\$2,460	\$65,198	\$0
25.5	1993	\$0	\$0	\$0	\$0	\$0	\$0	\$1,189	\$30,307	\$0
24.5	1994	\$0	\$0	\$0	\$0	\$0	\$0	\$242	\$5,937	\$0
23.5	1995	\$0	\$0	\$0	\$0	\$0	\$0	\$2,054	\$48,277	\$0
22.5	1996	\$0	\$0	\$0	\$0	\$0	\$0	\$1,587	\$35,939	\$0
21.5	1997	\$0	\$0	\$0	\$0	\$0	\$0	\$20,525	\$441,289	\$0
20.5	1998	\$0	\$0	\$0	\$0	\$0	\$0	\$2,809	\$57,589	\$0
19.5	1999	\$0	\$0	\$0	\$0	\$0	\$0	\$5,998	\$116,957	\$0
18.5	2000	\$0	\$0	\$0	\$0	\$0	\$0	\$9,261	\$171,319	\$0
17.5	2001	\$0	\$0	\$0	\$0	\$0	\$0	\$11,091	\$194,088	\$0
16.6	2002	\$0	\$0	\$0	\$0	\$0	\$0	\$2,971	\$49,028	\$0
15.5	2003	\$0	\$0	\$0	\$0	\$0	\$0	\$4,815	\$74,631	\$0
14.5	2004	\$0	\$0	\$0	\$0	\$0	\$0	\$3,052	\$44,247	\$0
13.5	2005	\$0	\$0	\$0	\$0	\$0	\$0	\$2,682	\$36,202	\$0
12.6	2006	\$0	\$0	\$0	\$0	\$0	\$0	\$3,214	\$40,176	\$0
11.5	2007	\$0	\$0	\$0	\$0	\$0	\$0	\$2,928	\$33,669	\$0
10.5	2008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9.5	2009	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8.5	2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7.5	2011	\$0	\$0	\$0	\$0	\$0	\$0	\$36,787	\$275,749	\$0
6.5	2012	\$0	\$0	\$0	\$0	\$0	\$0	\$1,507	\$12,398	\$0
5.5	2013	\$0	\$0	\$0	\$0	\$0	\$0	\$2,141	\$11,778	\$0
4.5	2014	\$0	\$0	\$0	\$0	\$0	\$0	\$580	\$2,520	\$0
3.5	2015	\$0	\$0	\$0	\$0	\$0	\$0	\$42,527	\$148,845	\$0
2.5	2016	\$0	\$0	\$0	\$0	\$0	\$0	\$681	\$1,702	\$0
1.5	2017	\$0	\$0	\$0	\$0	\$0	\$0	\$36,470	\$54,708	\$0
0.5	2018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACCOUNT		\$0		\$0		\$0		\$308,670		
TOTAL WEIGHTED AVERAGE AGE		0.0		0.0		0.0		21.8		\$6,740,893

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	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	-	6,645	-	-	-	-	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	\$ (846,783)

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	\$ 183,951	
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	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	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	136,524	3,315	2,168	37,507	-	73,414	73,414	73,414	73,414	73,414	73,414	620,000
355	Poles & Fixtures	-	-	-	-	-	-	4,166	4,166	4,166	4,166	4,166	4,166	24,996
3551	Poles & Fixtures - Concrete	-	-	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	300,000
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	116,667	116,667	116,667	116,667	116,667	116,667	700,000
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	45,111	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	-	-	-	-	-	-	-	-	-	-	-	-	-
380	Land & Land Rights	-	2,181	26,236	130,510	9,303	7,285	52,145	52,145	52,145	52,145	52,145	52,145	488,385
389	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
3910	Office Furniture & Equipment	-	-	-	-	-	-	4,167	4,167	4,167	4,167	4,167	16,729	37,562
3911	Computers & Peripherals	-	-	-	-	-	-	1,668	1,668	1,668	1,668	1,668	1,668	10,008
3912	Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	25,201	25,201
3913	Office Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-
3914	Software	-	121	-	-	-	-	-	-	-	-	-	-	-
3921	Transportation - Cars	-	-	-	-	-	-	21,451	21,451	21,451	21,451	21,451	21,451	128,829
3922	Transportation - Light Trucks & Vans	-	-	-	-	-	-	-	-	-	-	-	-	-
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	41,013	41,013
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
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	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	-	-	-	-	-	-	-	-	-	-	-	-	-	
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	
352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	
3551	Poles & Fixtures - Concrete	-	-	-	-	-	-	14,656	14,656	14,656	14,656	14,656	14,656	87,938	
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	
359	Roads & Trails	-	-	-	-	-	-	19,881	19,881	19,881	19,881	19,881	19,881	119,287	
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	60,846	
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	-	-	-	-	-	-	-	-	-	-	-	-	-	
367	Underground Conductors & Device	-	-	-	-	-	795	588	588	588	588	588	588	725	
368	Line Transformers	-	-	6,105	69,585	-	39,128	1,330	1,330	1,330	1,330	1,330	1,330	4,322	
369	Services	-	-	75,042	7,805	-	-	2,877	2,877	2,877	2,877	2,877	2,877	122,796	
370	Meters	-	-	26,240	-	-	-	4,202	4,202	4,202	4,202	4,202	4,202	100,107	
371	Installations on Customers' Premises	-	-	40,964	370,005	-	29,668	2,318	2,318	2,318	2,318	2,318	2,318	51,451	
373	Street Lighting & Signal Systems	-	-	93,076	11,379	-	9,912	419	419	419	419	419	419	454,543	
380	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	116,880	
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	
3923	Transportation - Heavy Trucks	-	-	-	-	-	-	-	-	-	-	-	-	109,789	
3924	Transportation - Trailers	-	-	-	-	-	-	-	-	-	-	-	-	381,006	
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	52,570	546,415	1,550,107

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

ACCT	DESCRIPTION	2015	2015	2015	2016	2016	2017	2017	2017	2018	2018	2018	2019	2019	2019	
		COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	COR DR	SALVAGE (CR)	NET	COR EST	SALVAGE EST	NET EST
350	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3501	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
352	Structures & Improvements	-	-	-	-	-	19	(8,586)	(8,567)	890	-	890	-	-	-	
353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3551	Poles & Fixtures - Concrete	-	-	-	-	-	846,307	(48,875)	797,432	-	-	-	211,577	(12,219)	199,358	
356	Overhead Conductors & Devices	-	-	-	-	-	6,993	(471,382)	(464,389)	13,942	-	13,942	5,234	(117,845)	(112,611)	
359	Roads & Trails	-	-	-	-	-	-	(399,169)	(399,169)	14,832	-	14,832	3,708	(99,792)	(96,084)	
360	Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3601	Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
361	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
362	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
364	Poles, Towers & Fixtures	193,720	-	193,720	179,062	-	179,062	-	28,927	-	28,927	-	-	-	-	
365	Overhead Conductors & Devices	41,970	(10,416)	31,554	35,197	(3,922)	31,275	209,334	209,334	115,026	-	115,026	174,285	-	174,285	
366	Underground Conduit	7,108	-	7,108	2,612	-	2,612	85,102	(18,055)	67,047	20,443	(2,022)	18,421	45,678	(8,604)	37,074
367	Underground Conductors & Device	3,877	-	3,877	3,449	-	3,449	899	-	899	3,284	-	3,284	3,476	-	3,476
368	Line Transformers	47,976	(1,920)	46,056	26,189	(229)	25,960	9,920	-	9,920	13,104	(363)	12,741	7,587	(91)	7,496
369	Services	19,659	(1,219)	18,440	26,189	(980)	18,684	20,646	-	20,646	20,954	-	20,954	28,941	(537)	28,404
370	Meters	7,902	(955)	6,947	19,664	(980)	18,684	12,606	(722)	11,884	19,389	(506)	18,883	17,830	(857)	16,973
371	Installations on Customers' Premises	1,964	-	1,964	4,425	(1,272)	3,153	7,230	(439)	6,791	2,531	-	2,531	5,522	(666)	4,856
373	Street Lighting & Signal Systems	2,975	-	2,975	1,199	-	1,199	4,531	-	4,531	12,163	-	12,163	4,964	-	4,964
380	Land & Land Rights	-	-	-	682	-	682	1,954	-	1,954	7,253	-	7,253	3,216	-	3,216
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	(18,985)	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			2019			Estimated 5 Yr. 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	5 YR. AVERAGE	5 YR. AVERAGE
350 Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501 Land Rights	-	-	-	-	-	-	23,842	8,567	35.93%	-	(890)	-	-	-	-	23,842	7,677	32.2%
352 Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
353 Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
354 Towers & Fittings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
355 Poles & Fittings	74,358	-	-	-	-	-	138,850	(797,432)	(574.31%)	-	-	-	87,938	(199,358)	(226.7%)	301,146	(996,790)	(331.1%)
3551 Poles & Fittings - Concrete	-	-	-	-	-	-	490,297	464,389	94.72%	-	(13,942)	-	-	112,611	-	490,297	563,058	114.84%
356 Overhead Conductors & Devices	43,905	-	-	-	-	-	910,388	389,169	43.85%	-	(14,632)	-	113,287	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	-	-	-	-	-	-	-	(28,927)	-	-	-	-	-	-	-	-	(28,927)	-
364 Poles, Towers & Fittings	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 & Devices	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 Live 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%)	226,831	(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	(12,153)	(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	(3,215)	(25.89%)	32,522	(15,080)	(49.44%)
380 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389 Land	32,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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%	112,446	16,095	14.31%	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	506,026	41,124	4.57%	159,379	(746,071)	(166.91%)	1,393,500	(285,940)	(15.18%)	308,670	(274,826)	(72.84%)	964,012	(267,068)	(29.34%)	4,155,588	(1,002,226)	(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 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	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	4,946	5,067	5,188	5,309	5,429	5,550	63,424
3551	Poles & Fixtures - Concrete	2.9%	9,436	9,436	9,436	9,436	9,436	9,436	9,702	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	26,149	26,213	26,278	26,343	26,407	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 & Penipherals	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	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	6.6	\$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	8.5	\$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	\$178,191
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 ASLS180-102 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 W/ALTEC 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	16.4	\$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

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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	8.5	\$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 ²	
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 DERRICK	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	18' 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	<u>(\$228,825)</u>

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	<u>(\$490,795)</u>
Total	<u>(\$226,825)</u>

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
3601	Balance 12/31/2018		0.0		362	Balance 12/31/2018	1,919,496	2.2	4,298,943
	BALANCE 1/1/2019	-0-	1.0	-0-		BALANCE 1/1/2019	1,910,496	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	
363	Balance 12/31/2018	6,961,692	10.1	70,500,119	364	Balance 12/31/2018	224,802	44.6	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	
365	Balance 12/31/2018	1,447,747	26.7	38,724,602	3651	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	(2,013,148)		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	
366	Balance 12/31/2018	3,093,939	10.5	32,579,856	369	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	
366	Balance 12/31/2018	14,717,974	19.9	293,271,257	366	Balance 12/31/2018	6,603,481	12.4	81,769,976
	BALANCE 1/1/2019	14,717,974	20.9	307,605,857		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	(37,587)	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		88,887,974
	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	133,018,083	368	Balance 12/31/2018	18,493,237	19.1	353,861,173
	BALANCE 1/1/2019	9,347,186	15.2	142,077,223		BALANCE 1/1/2019	18,493,237	20.1	371,714,080
	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	211,934,682	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	1,589,768		ADDITION 2019	808,228	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		220,827,995		BALANCE 12/31/2019	6,086,099		86,202,201
	AGE		15.4			AGE		17.0	
371	Balance 12/31/2018	3,487,204	12.5	43,874,081	373	Balance 12/31/2018	2,354,078	13.4	31,488,067
	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	230,831	0.5	115,316		ADDITION 2019	488,385	0.5	244,193
	RETIREMENT 2019	(454,543)	20.4	(9,266,825)		RETIREMENT 2019	(116,880)	24.0	(2,805,095)
	BALANCE 12/31/2019	3,263,292		37,925,940		BALANCE 12/31/2019	2,726,584		31,337,821
	AGE		11.6			AGE		11.5	
390	Balance 12/31/2018	4,010,284	11.8	47,156,587	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	42,758,208
	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	1,041,834		7,299,322		BALANCE 12/31/2019	3,755,922		36,275,240
	AGE		7.0			AGE		9.4	
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		8,688,542
	AGE		16.4			AGE		9.6	

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

Account	Inстал Year	Basis	Age	Weight
3500	1973	17,629	45.5	802,120
3600 Total		17,629	45.5	802,120
3501	1982	-	56.5	-
3501	1974	-	44.5	-
3601 Total		-	0.0	-
3520	1976	12,909	42.5	548,833
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	1,818,147	1.5	2,427,220
3520	2018	103,589	0.5	51,795
3620 Total		1,919,496	2.2	4,298,943
3530	1978	424,253	42.5	18,030,753
3530	1985	8,851	33.5	296,509
3530	1990	567,783	28.5	18,181,816
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	818,968	2.5	1,547,421
3530	2017	2,357,428	1.5	3,536,139
3530	2018	236,777	0.5	118,388
3630 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
3640 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	23,385	30.5	712,633
3550	1989	166,844	29.5	4,921,898
3550	1990	142,889	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	2008	-	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
3660 Total		1,447,747	26.7	38,724,602
3551	2000	30,355	18.5	561,568
3551	2002	186,848	16.5	3,062,992
3551	2003	14,539	15.5	225,355
3551	2008	1,889	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	1,715,850	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	27,846	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	1,939,663
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	1,858	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	58,250
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	43,998
3560 Total		3,093,939	10.6	32,679,656
3590	1962	1,961	58.5	110,797
3590	1962	4,827	56.5	272,726
3590 Total		6,788	56.5	383,622
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		66,996	33.6	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	2,562,376
3610 Total		1,198,983	4.6	5,625,952

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	10,863	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	236,467
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	6,482,862
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	145,814
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	251,885
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	776,966
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	224,562
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	5,748,543
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	820,769	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	16.0	246,638,992
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	425,859
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	286,901
3650	1955	25,766	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	6,975,887

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	3,858,727
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	7,820,048
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	147,849	17.5	2,583,858
3650	2002	364,007	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	403,836	11.5	4,641,814
3650	2008	318,498	10.5	3,344,229
3650	2009	261,696	9.5	2,488,112
3650	2010	357,465	8.5	3,036,453
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	293,271,267
3660	1952	79	66.5	5,254
3660	1959	115	59.5	8,843
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	129,868	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	53,888	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	5,899,363
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	81,769,976

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	38.5	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	412,368
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	82,134
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	184,785	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	106,808	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	10,824,685
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	456,890	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	7,933,087
3680	1993	259,648	25.5	6,821,024
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	580,174	21.5	12,043,741
3680	1998	452,740	20.5	9,201,170
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	299,841	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	1,892	68.5	115,902
3690	1951	-	67.5	-
3690	1952	801	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	778,007
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	14,823	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	1871	-	47.5	-
3690	1972	17,796	46.5	827,514
3690	1973	29,845	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	1,581,068
3690	1977	33,975	41.5	1,409,963
3690	1978	26,451	40.5	1,071,268
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	281,522	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	7,681,628
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	357,448	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	2008	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	230,987	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	198,025
3700	1956	4,553	62.5	284,583
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	446,183
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	89,963	35.5	2,483,687
3700	1984	59,811	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	82,305	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	2,090,948
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	38.5	253,383

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

Account	Install Year	Basis	Age	Weight
3710	1983	6,101	35.5	218,586
3710	1984	5,579	34.5	192,476
3710	1985	7,825	33.5	262,138
3710	1986	18,785	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	2,824,349
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	108,515	4.5	479,318
3710	2015	155,650	3.5	544,775
3710	2016	117,144	2.5	292,861
3710	2017	118,813	1.5	175,220
3710	2018	163,499	0.5	81,750
3710 Total		3,487,204	12.6	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	1,902	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	978,543
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	162,484
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	Basic	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	293,807
3730	1991	22,792	27.5	626,780
3730	1992	14,613	26.5	387,246
3730	1993	18,468	25.5	470,934
3730	1994	19,375	24.5	474,688
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	86,089	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	43,458	15.5	673,568
3730	2004	28,325	14.5	410,713
3730	2005	43,366	13.5	585,441
3730	2006	67,879	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	35,805	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	133,863	1.5	200,495
3730	2018	84,405	0.5	42,203
3730 Total		2,364,078	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	1,358,927
3900	1948	292	70.5	20,586
3900	1949	811	69.5	42,465
3900	1951	37	67.5	2,498
3900	1952	25,010	66.5	1,863,165
3900	1953	10,448	65.5	884,344
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	1,624,893
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	12,958	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	310,809
3900	2013	2,461,681	5.5	13,539,248
3900	2014	182,544	4.5	821,448
3900 Total		4,010,284	11.8	47,156,667
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	180,888
3910	2013	238,769	5.5	1,313,230
3910	2014	61,110	4.5	274,995
3910	2017	63,831	1.5	95,448
3910 Total		445,012	5.9	2,606,986
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	40,488
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	201,546
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	128,811
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	15,528	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	12,188
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	301,882	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

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	15,384,644
3930	1993	45,898	25.5	1,170,399
3930	1998	761	20.5	15,801
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	2,399,760
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	108,664
3940	1988	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	60,813
3940	1992	3,116	28.5	82,574
3940	1993	3,238	25.5	82,589
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	98,881
3940	2014	19,929	4.5	89,881
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	31,581	18.5	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

Docket No. 20190174-EI
(Docket No. 20190166-EI)
2019 Depreciation Study and Workbook
Exhibit PSL-1,
Page 96 of 96

Account	Instal 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	2018	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	2,622	23.5	61,617
3970	1999	48,640	19.5	946,460
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	88,436	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	4,556,658
3980	1997	593	21.5	12,750
3980	1999	1,181	19.5	23,030
3980	2000	10,056	18.5	186,073
3980	2003	3,334	15.5	51,677
3980	2007	1,173	11.5	13,490
3980	2012	21,716	6.5	141,167
3980	2014	18,811	4.5	84,650
3980 Total		66,868	9.0	612,836
3990	2003	10,000	15.5	155,000
3990 Total		10,000	15.5	155,000
Grand Total		128,235,171	14.9	1,905,625,423

PATRICIA S. LEE
CURRICULUM VITAE

QUALIFIED BY

Over 30 years of experience in reviewing and analyzing the assets of public utility companies in the electric, gas, telecommunications, and water and wastewater industries for the Florida Public Service Commission. Technical understanding of plant and equipment of telecommunications, electric, gas, and water and wastewater industries coupled with valuation, depreciation, and accounting knowledge of federal regulatory procedures and regulations.

PROFESSIONAL EXPERIENCE

03/2012 – Present

BCRI Inc. and Self

- Responsibilities include reviewing depreciation studies and basic data, and advising clients concerning recommended depreciation lives, net salvage values, resultant depreciation rates, reserve imbalances, and depreciation methods, procedures, and techniques.
- Specific regulatory experience providing expert testimony on depreciation matters includes:
 - For Industrial Customers of Newfoundland and Labrador Hydro in the 2012 Newfoundland and Labrador Hydro Depreciation Methodology Review providing written testimony and support in the negotiated agreement.
 - For the Florida Public Utilities Electric Division, provided expert consultation and support preparing the company's depreciation study filed with the Florida Public Service Commission in 2015, including in the agreement on appropriate life and salvage parameters, reserve position, and resultant depreciation rates.
 - For the Manitoba Industrial Power Users Group in the 2015 – 2016 Manitoba Hydro General Rate Application providing written and oral testimony.
 - For the Office of the Utilities Consumer Advocate of Alberta in the Altalink Management Ltd. 2017 – 2018 General Tariff Application providing analysis, issue identification and support in negotiated settlement process. In the ATCO Pipelines 2017 – 2018 General Rate Application provided written evidence. For the Office of the Utilities Consumer Advocate of Alberta in the Altalink Management Ltd. 2019 – 2021 General Tariff Application providing written evidence and oral testimony.
 - For the Florida Public Utilities Consolidated Gas Divisions, provided expert consultation and support preparing the company's 2018 depreciation study filed with the Florida Public Service Commission.

11/78 – 09/2011

FLORIDA PUBLIC SERVICE COMMISSION, Tallahassee, FL

Proficient in the application of principles of statistics, probability, engineering finance as related to the design of depreciation rates for utilities. Responsibilities included:

Technical

- Reviewed and analyzed depreciation rates and the capital recovery positions of Florida regulated utilities.
- Reviewed and analyzed the valuation of assets in a competitive market.
- Investigated and evaluated various valuation and depreciation methods and concepts, for example, age life, Equal Life Group, Fisher-Pry, net plant weighting, amortizations and capital recovery schedules.
- Developed use of engineering planning (short-term and long-range) as a tool in the determination of remaining life and/or capital recovery schedules.
- Determined the prudence of technologically driven change-outs of public utility assets.
- Assisted in the development of Commission rules regarding depreciation study requirements and review cycles for electric, gas, telecommunications and water and wastewater utilities.
- Investigated and developed Commission staff advisory guidelines regarding the allocation of overhead costs between capital and expense.

- Assisted in the development of Commission rules regarding stratification of depreciable plant for determination of life and salvage for gas, electric, and telecommunications companies.
- Assisted in the determination of the appropriate treatment for removal and disposal costs associated with gas service lines, nuclear decommissioning and dismantlement of fossil-fueled generating plants.
- Participated on the Tangible Personal Property Guidelines Industry/Government Task Force (Florida Department of Revenue), specifically with the development of the Life Expectancy Guidelines.
- Investigated issues arising with increasing competition in telecommunications and electric generation companies.
- Reviewed and analyzed cost studies for the purpose of determining unbundled network element prices and universal service cost levels for telecommunications companies as well as the appropriate nuclear decommissioning and fossil dismantlement annual accrual levels for electric companies.

Communication

- Prepared and presented oral and written Commission staff recommendations involving valuation and capital recovery matters in Commission depreciation and revenue rate proceedings.
- Served as Commission staff expert witness involving capital recovery matters.
- Served as member of the Comment Committee for the National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Depreciation. Prepared comments for NARUC regarding various reports and orders issued by the Federal Communications Commission in the matter of simplification of the depreciation prescription process for telecommunications companies.
- Interfaced with staff of Federal agencies and other State Commissions, consulting firms, regulated and non-regulated companies and municipalities, and within the Commission.
- Presented depreciation accounting training at the 1993 - 1998 NARUC Annual Regulatory Studies Program - Michigan State University.
- Conducted depositions and cross examination of depreciation witnesses as a Class B Practitioner.
- Made oral presentations to the Society of Depreciation Professionals and the United States Telephone Association regarding various telecommunications, electric, and gas issues.
- Co-authored Public Utility Depreciation Practices, published August, 1996.
- Co-authored Florida Commission staff depreciation training manual.
- Conducted Commission in-house depreciation training.

EDUCATION

B.S., Mathematics, APPALACHIAN STATE UNIVERSITY - Boone, North Carolina, 1970

AFFILIATIONS

Society of Depreciation Professionals member

Chair and Vice Chairperson - NARUC Staff Subcommittee on Depreciation

1998 Chair of Ethics & Standards Committee, 1997 Past President, 1996 President, 1995 Vice President, 1994 Treasurer - Society of Depreciation Professionals

Faculty Member - NARUC Annual Regulatory Studies Program; 1993-1998

President, National Conference of Regulatory Utility Commission Engineers

UTILITY PROCEEDINGS
IN WHICH PAT LEE PARTICIPATED OR
PRESENTED TESTIMONY AT THE FLORIDA PUBLIC SERVICE COMMISSION

2011

Docket 110233 -- Petition for approval of 2011 Depreciation Study by Sebring Gas Systems, Inc.

Docket 110207 -- 2011 depreciation study by Florida Public Utilities Company.

Docket 110131 -- Petition for approval of 2011 depreciation study and annual dismantlement accrual amounts by Tampa Electric Company.

2010

Docket 100461 -- Petition for approval of nuclear decommissioning cost study, by Progress Energy Florida, Inc.

Docket 100458 -- Petition for approval of 2010 nuclear decommissioning study, by Florida Power & Light Company.

Docket 100368 -- Request for approval to initiate depreciation of a Landfill Gas to Energy Facility in Escambia County by Gulf Power Company.

Docket 100136 -- Petition for approval of an accounting order to record a depreciation expense credit, by Progress Energy Florida, Inc.

2009

Docket 090403 -- Request for approval to begin depreciating West County Energy Center Units 1 and 2 combined cycle units using whole life depreciation rates currently approved for Martin Power Plant Unit 4, by Florida Power & Light Company.

Docket 090319 -- Depreciation and dismantlement study at December 31, 2009, by Gulf Power Company.

Docket 090144 -- Petition for limited proceeding to include Bartow repowering project in base rates, by Progress Energy Florida, Inc.

Docket 090130 -- 2009 depreciation and dismantlement study by Florida Power & Light Company.

Docket 090125 -- Petition for increase in rates by Florida Division of Chesapeake Utilities Corporation.

Docket 090079 -- Petition for increase in rates by Progress Energy Florida, Inc.

2008

Docket 080677 -- Petition for increase in rates by Florida Power & Light Company.

Docket 080548 -- 2008 depreciation study by Florida Public Utilities Company.

Docket 080366 -- Petition for rate increase by Florida Public Utilities Company.

Docket 080317 -- Petition for rate increase by Tampa Electric Company.

2007

Docket 070736 -- Petition by Intrado Communications, Inc. for arbitration of certain rates, terms, and conditions for interconnection and related arrangements with BellSouth Telecommunications, Inc. d/b/a AT&T Florida, pursuant to Section 252(b) of the Communications Act of 1934, as amended, and Sections 120.80(13), 120.57(1), 364.15, 364.16, 364.161, and 364.162, F.S., and Rule 28-106.201, F.A.C.

Docket 070699 -- Petition by Intrado Communications, Inc. for arbitration of certain rates, terms, and conditions for interconnection and related arrangements with Embarq Florida, Inc., pursuant to Section 252(b) of the Communications Act of 1934, as amended, and Section 364.162, F.S.

Docket 070671 -- Petition for approval to eliminate intraLATA toll customer contact protocols, by Verizon Florida LLC.

Docket 070646 -- Petition for approval to revise customer contact protocol by BellSouth Telecommunications, Inc. d/b/a AT&T Florida.

Docket 070552 -- Petition and complaint for expedited proceeding or, alternatively, petition and complaint or petition for declaratory statement, by MetroPCS Florida, LLC, requiring BellSouth Telecommunications, Inc. d/b/a AT&T Florida d/b/a AT&T Southeast; TDS Telecom d/b/a TDS Telecom/Quincy Telephone; Windstream Florida, Inc.; Northeast Florida Telephone Company d/b/a NEFCOM; GTC, Inc. d/b/a GT Com; Smart City Telecommunications, LLC d/b/a Smart City Telecom; ITS Telecommunications Systems, Inc.; and Frontier Communications of the South, LLC, to submit agreements for transit services provided by AT&T Florida for approval.

Docket 070408 -- Petition by Neutral Tandem, Inc. and Neutral Tandem-Florida, LLC for resolution of interconnection dispute with Level 3 Communications, LLC, and request for expedited resolution.

Docket 070295 -- Request for approval of traffic termination agreement between Neutral Tandem-Arizona, LLC, Neutral Tandem-Colorado, LLC, Neutral Tandem-Florida, LLC, Neutral Tandem-Georgia, LLC, Neutral Tandem-Maryland, LLC, Neutral Tandem-Nevada, LLC, Neutral Tandem-South Carolina, LLC, Neutral Tandem-Tennessee, LLC, Neutral Tandem-Texas, LLC, Neutral Tandem-Virginia, LLC, Neutral Tandem-Washington, D.C., LLC, and Xspedius Management Co. Switched Services, LLC, Xspedius Management Co. of D.C., LLC, and Xspedius Management Co. of Virginia, LLC.

Docket 070295 -- Request for approval of traffic termination agreement between Neutral Tandem-Arizona, LLC, Neutral Tandem-Colorado, LLC, Neutral Tandem-Florida, LLC, Neutral Tandem-Georgia, LLC, Neutral Tandem-Maryland, LLC, Neutral Tandem-Nevada, LLC, Neutral Tandem-South Carolina, LLC, Neutral Tandem-Tennessee, LLC, Neutral Tandem-Texas, LLC, Neutral Tandem-Virginia, LLC, Neutral Tandem-Washington, D.C., LLC, and Xspedius Management Co. Switched Services, LLC, Xspedius Management Co. of D.C., LLC, and Xspedius Management Co. of Virginia, LLC.

Docket 070127 -- Petition for interconnection with Level 3 Communications and request for expedited resolution, by Neutral Tandem, Inc.

2006

Docket 060767 -- Petition of MCimetro Access Transmission Services LLC d/b/a Verizon Access Transmission Services for arbitration of disputes arising from negotiation of interconnection agreement with Embarq Florida, Inc.

Docket 060644 -- Petition to recover 2005 tropical system related costs and expenses, by Embarq Florida, Inc.

Docket 060598 -- Petition to recover 2005 tropical system related costs and expenses, by BellSouth Telecommunications, Inc.

Docket 060479 -- Petition by Verizon Florida Inc. for resolution of dispute with XO Communications Services, Inc. concerning non-UNE transport facilities retained at UNE prices.²

Docket 060296 -- Referral by the Circuit Court of Baker County, Florida to determine whether or not Southeastern Services, Inc. is legally responsible for payment to Northeast Florida Telephone for originating intrastate access charges under Northeast Florida Telephone's Public Service Commission approved tariff for the long distance calls provided by Southeastern Services, Inc. as alleged in the Amended Complaint.

Docket 060083 -- Complaint of Northeast Florida Telephone Company d/b/a NEFCOM against Southeastern Services, Inc. for alleged failure to pay intrastate access charges pursuant to NEFCOM's tariffs, and for alleged violation of Section 364.16(3)(a), F.S.

2005

Docket 050419 -- Petition by MCimetro Access Transmission Services LLC d/b/a Verizon Access Transmission Services for arbitration of certain terms and conditions of proposed interconnection agreement with BellSouth Telecommunications, Inc.

Docket 050297 -- Emergency petition by Saturn Telecom Services Inc. d/b/a STS Telecom to require BellSouth Telecommunications, Inc. to allow additional lines and locations to STS's embedded base, and for expedited relief.

Docket 050172 -- Emergency petition of Ganoco, Inc. d/b/a American Dial Tone, Inc. for Commission order directing Verizon Florida Inc. to continue to accept new unbundled network element orders pending completion of negotiations required by "change of law" provisions of interconnection agreement in order to address the FCC's recent Triennial Review Remand Order (TRRO).

Docket 050119 -- Joint petition by TDS Telecom d/b/a TDS Telecom/Quincy Telephone; ALLTEL Florida, Inc.; Northeast Florida Telephone Company d/b/a NEFCOM; GTC, Inc. d/b/a GT Com; Smart City Telecommunications, LLC d/b/a Smart City Telecom; ITS Telecommunications Systems, Inc.; and Frontier Communications of the South, LLC ["Joint Petitioners"] objecting to and requesting suspension and cancellation of proposed transit traffic service tariff filed by BellSouth Telecommunications, Inc.

Docket 050059 -- Petition to reform unbundled network element (UNE) cost of capital and depreciation inputs to comply with Federal Communications Commission's guidance in Triennial Review Order, by Verizon Florida Inc.

2004

Docket 041338 -- Joint petition by ITCADeltaCom Communications, Inc. d/b/a ITCADeltaCom d/b/a Grapevine; Birch Telecom of the South, Inc. d/b/a Birch Telecom and d/b/a Birch; DIECA Communications, Inc. d/b/a Covad Communications Company; Florida Digital Network, Inc.; LecStar Telecom, Inc.; MCI Communications, Inc.; and Network Telephone Corporation ("Joint CLECs") for generic proceeding to set rates, terms, and conditions for hot cuts and batch hot cuts for UNE-P to UNE-L conversions and for retail to UNE-L conversions in BellSouth Telecommunications, Inc. service area.

Docket 041269 -- Petition to establish generic docket to consider amendments to interconnection agreements resulting from changes in law, by BellSouth Telecommunications, Inc.

Docket 040927 -- Complaint of Saturn Telecommunications Services, Inc. d/b/a STS Telecom against BellSouth Telecommunications, Inc. for declaratory relief regarding BellSouth's request for amendment pursuant to "change of law" provision of interconnect agreement.

Docket 040530 -- Petition for expedited ruling requiring BellSouth Telecommunications, Inc. and Verizon Florida Inc. to file for review and approval any agreements with CLECs concerning resale, interconnection, or unbundled network elements, by Florida Competitive Carriers Association, AT&T Communications of the Southern States, LLC d/b/a AT&T, MCimetro Access Transmissions Services LLC, and MCI WorldCom Communications, Inc.

Docket 040520 Emergency petition seeking order requiring BellSouth Telecommunications, Inc. and Verizon Florida Inc. to continue to honor existing interconnection obligations, by the Florida Competitive Carriers Association, AT&T Communications of the Southern States, LLC, MCimetro Access Transmission Services, LLC, and MCI WorldCom Communications, Inc.

Docket 040489 -- Emergency complaint seeking order requiring BellSouth Telecommunications, Inc. and Verizon Florida Inc. to continue to honor existing interconnection obligations, by XO Florida, Inc. and Allegiance Telecom of Florida, Inc. (collectively, Joint CLECs).

Docket 040156 -- Petition for arbitration of amendment to interconnection agreements with certain competitive local exchange carriers and commercial mobile radio service providers in Florida by Verizon Florida Inc.

2003

Docket 031125 -- Complaint against BellSouth Telecommunications, Inc. for alleged overbilling and discontinuance of service, and petition for emergency order restoring service, by IDS Telcom LLC.

Docket 031047 -- Request for approval of interconnection agreement between Sprint-Florida, Incorporated, KMC Telecom III LLC, KMC Telecom V, Inc. and KMC Data LLC.

Docket 030852 -- Implementation of requirements arising from Federal Communications Commission's triennial UNE review: Location-Specific Review for DS 1 , DS3 and Dark Fiber Loops, and Route-Specific Review for DS 1, DS3 and Dark Fiber Transport.

Docket 030851 -- Implementation of requirements arising from Federal Communications Commission's triennial UNE review: Local Circuit Switching for Mass Market Customers.

Docket 030715 -- Proposed amendment of Rule 25-30.140, F.A.C., Depreciation.

Docket 030714 -- Proposed adoption of Rule 25-6.04364, F.A.C., Electric Utilities Dismantlement Studies.

Docket 030558 -- Request for approval of revised fossil dismantlement studies by Florida Power & Light Company.

Docket 030512 -- Request for approval to begin depreciating Fort Myers Combustion Turbines 3A and 3B using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4, by Florida Power & Light Company.

Docket 030409 -- Petition for approval of 2003 depreciation study by Tampa Electric Company.

Docket 030222 -- Request for approval of change in depreciation rates to be implemented as of 10/1/03, by City Gas Company of Florida.

Docket 030139 -- Request for approval to begin depreciating Sanford Unit No. 4 using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4, by Florida Power & Light Company.

Docket 030048 -- 2003 depreciation study for Indiantown Gas Company.

2002

Docket 021014 -- Petition for approval to amortize gain on sale of property by Florida Public Utilities Company.

Docket 020943 -- Petition for approval of Agreement for Purpose of Ensuring Compliance with Ozone Ambient Air Quality Standards between Gulf Power Company and Florida Department of Environmental Protection pursuant to Section 366.8255(1)(d)7, F.S., for purposes of cost recovery of related expenditures and expenses through environmental cost recovery clause.

Docket 020853 -- 2002 depreciation filing by Florida Public Utilities Company.

Docket 020726 -- Petition for approval of new environmental program for cost recovery through environmental cost recovery clause by Tampa Electric Company.

Docket 020648 -- Petition for approval of environmental cost recovery of St. Lucie Turtle Net Project for period of 4/15/02 through 12/31/02 by Florida Power & Light Company.

Docket 020566 -- Petition for approval of recovery schedule for two Gannon Station generating units, effective January 1, 2002, by Tampa Electric Company.

Docket 020340 -- Request by Florida Public Utilities Company for depreciation rates to reflect acquisition of Atlantic Utilities, a Florida Division of Southern Union Company d/b/a South Florida Natural Gas.

Docket 020332 -- Request for approval to begin depreciating Sanford Unit No. 5, using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4 and Common, and expand Ft. Myers depreciation rates to include heat recovery steam generators (HRSGs), effective with in-service date of unit, by Florida Power & Light Company.

Docket 020304 -- 2002 depreciation filing by Florida Division of Chesapeake Utilities Corporation.

2001

Docket 011595 -- Request for depreciation rates for new accounts, by Indiantown Gas Company.

Docket 010949 -- Request for rate increase by Gulf Power Company.

Docket O 10906 -- Request for approval of depreciation study for five-year period 1996 through 2000 by Sebring Gas System, Inc.

Docket 010789 -- 2001 Depreciation and Dismantling Study by Gulf Power Company.

Docket 010669 -- Request for approval of implementation date of January 1, 2002, for new depreciation rates for Marianna Electric Division by Florida Public Utilities Company.

Docket 010668 -- Petition for approval of recovery schedule for three generating units, effective January 1, 2001, by Tampa Electric Company.

Docket O 10383 -- Application for approval of new depreciation rates by Tampa Electric Company d/b/a Peoples Gas System.

Docket 010261 -- Petition by Florida Power & Light Company for waiver of certain requirements of Rule 25-6.0436, F.A.C., as they apply to filing of depreciation study.

Docket O 10107 -- Request for approval to begin depreciating Martin Simple Cycle Expansion Project by use of Whole Life Depreciation Rates currently approved for Martin Power Plant, Unit No. 4 and Common effective with in-service dates of units, by Florida Power & Light Company.

Docket 010031 -- 2000 Fossil Dismantlement Cost Study by Florida Power Corporation.

2000

Docket 001835 -- Petition for approval of revised annual accrual for nuclear decommissioning costs by Florida Power Corporation.

Docket 001608 -- Petition for approval of depreciation rates for new plant subaccounts by Florida Power Corporation.

Docket 001447 -- Request for rate increase by St. Joe Natural Gas Company, Inc.

Docket 001437 -- Request by Florida Power & Light Company for approval to begin depreciating Ft. Myers Power Plant using whole life depreciation rates currently approved for Martin Power Plant, Unit No. 4.

Docket 001148 -- Review of the retail rates of Florida Power & Light Company.

Docket 000824 -- Review of Florida Power Corporation's earnings, including effects of proposed acquisition of Florida Power Corporation by Carolina Power & Light.

Docket 000686 -- Revised depreciation study for Gannon Station by Tampa Electric Company.

Docket 000543 -- Proposed Rule 25-6.04365, F.A.C., Nuclear Decommissioning.

Docket 000518 -- Revised depreciation study for Sanford Site by Florida Power & Light Company.

Docket 000108 -- Request for rate increase by Florida Division of Chesapeake Utilities Corporation.

1999

Docket 991931 -- Determination of appropriate method of recovery for the last core of nuclear fuel for Florida Power & Light Company and Florida Power Corporation.

Docket 990947 -- Petition for a full revenue requirements rate case for Gulf Power Company by the Citizens of the State of Florida.

Docket 990707 -- Proposed amendments to Rule 25-6.0142, F.A.C., Uniform Retirement Units for Electric Utilities.

Docket 990649B -- Investigation into pricing of unbundled network elements (Sprint/Verizon track).

Docket 990649A -- Investigation into pricing of unbundled network elements (BellSouth track).

Docket 990529 -- Petition for 1999 depreciation study by Tampa Electric Company.

Docket 990324 -- Disposition of Florida Power & Light Company's accumulated amortization pursuant to Order PSC-96-0461-FOF-EI.

Docket 990321 -- Petition of ACI Corp. d/b/a Accelerated Connections, Inc. for generic investigation to ensure that BellSouth Telecommunications, Inc., Sprint-Florida, Incorporated, and GTE Florida Incorporated comply with obligation to provide alternative local exchange carriers with flexible, timely, and cost-efficient physical collocation.

Docket 990302 -- Depreciation study by Florida Public Utilities Company.

Docket 990229 -- Depreciation study by City Gas Company of Florida.

Docket 990067 -- Petition by The Citizens of the State of Florida for a full revenue requirements rate case for Florida Power & Light Company.

1998

Docket 981834 -- Petition of Competitive Carriers for Commission action to support local competition in BellSouth Telecommunications, Inc.'s service territory.

Docket 981390 -- Investigation into the equity ratio and return on equity of Florida Power & Light Company.

Docket 981246 -- Petition by Florida Power & Light Company for approval of annual accrual for Turkey Point and St. Lucie nuclear decommissioning unit costs.

Docket 981166 -- Request for approval of revised fossil dismantlement expense accruals, effective 1/1/99, by Florida Power & Light Company.

Docket 980845 -- 1998 Depreciation Study by Indiantown Gas Company.

Docket 980733 -- Discovery related to study on fair and reasonable rates and on relationships among costs and charges associated with certain telecommunications services provided by local exchange companies (LECs), as required by Chapter 98-277, Laws of Florida.

Docket 980723 -- Petition for approval of accounting methodology for Year 2000 costs by City Gas Company of Florida.

Docket 980700 -- 1997 depreciation study by Atlantic Utilities, a Florida Division of Southern Union Company d/b/a South Florida Natural Gas.

Docket 980696 -- Determination of the cost of basic local telecommunications service, pursuant to Section 364.025, Florida Statutes.

Docket 980583 -- 1998 depreciation study by Florida Public Utilities Company, Fernandina Beach Division.

Docket 980366 -- Request by Gulf Power Company for approval to initiate amortization of a cogeneration facility projected to be placed in service in April 1998.

Docket 980103 -- 1997 depreciation study by St. Joe Natural Gas Company, Inc.

Docket 980000A -- UNDOCKETED SPECIAL PROJECT: Fair and Reasonable Residential Basic Local Telecommunications Rates.

1997

Docket 971660 -- 1997 depreciation study by Florida Power & Light Company.

Docket 971608 -- Petition of AmeriSteel Corporation for limited proceeding to reduce Florida Power & Light Company's annual revenues by \$440 million.

Docket 971570 -- 1997 depreciation study by Florida Power Corporation.

Docket 971495 -- Request for approval of capital recovery schedules by Northeast Florida Telephone Company, Inc.

Docket 971396 -- Investigation of 1996 earnings of Northeast Florida Telephone Company, Inc.

Docket 970785 -- Depreciation studies by Florida Power & Light Company for specific (steam) generation sites.

Docket 970643 -- 1997 depreciation filing by Gulf Power Company.

Docket 970537 -- 1997 depreciation study by Florida Public Utilities Company, Marianna Division.

Docket 970428 -- 1996 depreciation filing by Florida Division of Chesapeake Utilities Corporation.

Docket 970410 -- Proposal to extend plan for recording of certain expenses for years 1998 and 1999 for Florida Power & Light Company.

1996

Docket 961515 -- Proposed amendment of Rule 25-6.0142, F.A.C., Uniform Retirement Units for Electric Utilities.

Docket 961230 -- Petition by MCI Telecommunications Corporation for arbitration with United Telephone Company of Florida and Central Telephone Company of Florida concerning interconnection rates, terms, and conditions, pursuant to the Federal Telecommunications Act of 1996.

Docket 960847 -- Petition by AT&T Communications of the Southern States, Inc. for arbitration of certain terms and conditions of a proposed agreement with GTE Florida Incorporated concerning interconnection and resale under the Telecommunications Act of 1996.

Docket 960833 -- Petition by AT&T Communications of the Southern States, Inc. for arbitration of certain terms and conditions of a proposed agreement with BellSouth Telecommunications, Inc. concerning interconnection and resale under the Telecommunications Act of 1996.

Docket 960797 -- 1996 depreciation study of Indiantown Telephone System, Inc.

Docket 960794 -- Request for approval of remaining life rates by Quincy Telephone Company.

Docket 960788 -- 1996 depreciation study by Frontier Communications of the South, Inc.

Docket 960775 -- 1996 depreciation filing by Sebring Gas System, Inc.

Docket 960715 -- Proposed amendment of Rules 25-4.0174, F.A.C., Uniform System and Classification of Accounts - Depreciation, and 25-4.0175, F.A.C., Depreciation; and Repeal of Rule 25-4.176, F.A.C., Recovery Schedules.

Docket 960527 -- Request for approval of site specific depreciation studies by Florida Power & Light Company.

Docket 960409 -- Prudence review to determine regulatory treatment of Tampa Electric Company's Polk Unit.

Docket 960404 -- Application for approval of new depreciation rates by Peoples Gas System, Inc.

1995

Docket 951433 -- Petition for approval of special accounting treatment of expenditures related to Hurricane Erin and Hurricane Opal by Gulf Power Company.

Docket 951167 -- Petition for authorization to increase the annual storm fund accrual commencing January 1, 1995 to \$20.3 million; to add approximately \$51.3 million of recoveries for damage due to Hurricane Andrew and the March 1993 Storm; and to re-establish the storm reserve for the costs of Hurricane Erin by increasing the storm reserve and charging to expense approximately \$5.3 million, by Florida Power & Light Company.

Docket 951069 -- Petition and complaint of Harris Corporation against BellSouth Telecommunications, Inc. concerning complex inside wiring.

Docket 950948 -- Proposed amendment of Rule 25-30.140, F.A.C., Depreciation.

Docket 950887 -- Request for approval of 1995 Depreciation Study by ALLTEL Florida, Inc.

Docket 950776 -- Request for approval of 1995 Depreciation Study by West Florida Natural Gas Company.

Docket 950696 -- Determination of Funding for Universal Service and Carrier of Last Resort Responsibilities.

Docket 950640 -- Triennial depreciation study for approval by Northeast Florida Telephone Company, Inc.

Docket 950506 -- Application to amortize depreciation reserve imbalance and to change depreciation rates and schedules by BellSouth Telecommunications, Inc. d/b/a Southern Bell Telephone and Telegraph Company.

Docket 950499 -- Petition for approval of 1995 Depreciation Study by Tampa Electric Company.

Docket 950381 -- Request for approval of depreciation rates for newly established accounts by Sebring Gas System, Inc.

Docket 950344 -- Petition to implement triennial depreciation rescription by GTE Florida Incorporated.

Docket 950283 -- Investigation into 1994 earnings of United Telephone Company of Florida.

Docket 950270 -- Petition for approval of accounting treatment for funds expended on Lake Tarpon-Kathleen transmission line by Florida Power Corporation.

Docket 950213 -- Petition for approval of recovery schedule for energy management system by Tampa Electric Company.

Docket 950071 -- Modified Minimum Filing Requirements in compliance with Section 366.06(3)(a), F.S., by Florida Power & Light Company.

1994

Docket 941352 -- Petition for approval of increase in accrual for nuclear decommissioning costs by FLORIDA POWER CORPORATION.

Docket 941350 -- Petition for increase in annual accrual for Turkey Point and St. Lucie Nuclear Unit Decommissioning Costs by FLORIDA POWER & LIGHT COMPANY.

Docket 941343 -- Request for approval of Fossil Dismantlement Studies by FLORIDA POWER & LIGHT COMPANY.

Docket 941317 -- Petition for approval of 1995 depreciation rates for Martin Units 3 and 4 by FLORIDA POWER & LIGHT COMPANY.

Docket 941229 -- Request for approval of 1994 Depreciation Study by UNITED TELEPHONE COMPANY OF FLORIDA and CENTRAL TELEPHONE COMPANY OF FLORIDA.

Docket 941023 -- Petition to recover Operator Systems investment by GTE FLORIDA INCORPORATED.

Docket 940826 -- Request for approval of capital recovery requirements by INDIANTOWN TELEPHONE SYSTEM, INC.

Docket 940580 -- Request for approval of 1993 depreciation study for Fernandina Beach Division of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 940374 -- Request for approval of 1993 depreciation study by FLORIDA PUBLIC UTILITIES COMPANY.

Docket 940353 -- Request for change in depreciation rate effective 10/1/94 by ST. JOSEPH TELEPHONE & TELEGRAPH COMPANY.

Docket 940284 -- Request to prescribe depreciation rate for the new plant account by WEST FLORIDA NATURAL GAS COMPANY.

Docket 940165 -- Request to amortize the negative depreciation reserve for the Sanderson Digital Remote Switch in 1993 by NORTHEAST FLORIDA TELEPHONE COMPANY, INC.

Docket 940161 -- 1994 Depreciation Study of CITY GAS COMPANY OF FLORIDA.

1993

Docket 931231 -- Request for approval of change in depreciation rates by FLORIDA POWER & LIGHT COMPANY.

Docket 931217 -- Request for approval of depreciation rates for Martin Power Plant Units 3 and 4 by FLORIDA POWER & LIGHT COMPANY.

Docket 931150 -- Petition to approve an amortization period for acquisition adjustment associated with purchase of Sebring Utilities Commission electric system by FLORIDA POWER CORPORATION.

Docket 931142 -- Request for approval of 1993 depreciation study by FLORIDA POWER CORPORATION.

Docket 930611 -- Investigation into deferral of implementation of any change to methodology used in establishing current depreciation, dismantlement, and decommissioning rates in FLORIDA POWER & LIGHT COMPANY's next general base rate proceeding.

Docket 930566 -- Request for approval to begin depreciating Ft. Lauderdale Power Plant, Units 4 & 5, using Whole Life Depreciation Rates approved for Putnam Power Plant effective with in-service dates of units by FLORIDA POWER & LIGHT COMPANY.

Docket 930453 -- Depreciation study as of 12/31/92 for Marianna Electric Division of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 930230 -- 1993 Depreciation Study of VISTA-UNITED TELECOMMUNICATIONS.

Docket 930221 -- 1993 Depreciation Study of GULF POWER COMPANY.

Docket 930170 -- 1993 Depreciation Study of GULF TELEPHONE COMPANY.

Docket 930063 -- 1992 Depreciation Study for INDIANTOWN GAS COMPANY.

1992

Docket 921337 -- Request for review of five-year comprehensive study of depreciable property for period ending 12/31/92 by ST. JOE NATURAL GAS COMPANY, INC.

Docket 921278 -- Review of capital recovery requirements of INDIANTOWN TELEPHONE SYSTEM, INC.

Docket 920618 -- Depreciation study for Big Bend Station and Gannon Station by TAMPA ELECTRIC COMPANY.

Docket 920589 -- Triennial depreciation study for 1989, 1990, and 1991 for NORTHEAST FLORIDA TELEPHONE COMPANY, INC.

Docket 920389 -- Request for approval of depreciation rates and a dismantlement accrual for Scherer Unit 4 by FLORIDA POWER & LIGHT COMPANY.

Docket 920385 -- Application to change depreciation rates and schedules effective 1/1/92 by BELLSOUTH TELECOMMUNICATIONS, INC. d/b/a SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY.

Docket 920324 -- Application for a rate increase by TAMPA ELECTRIC COMPANY.

Docket 920284 -- Petition to implement Triennial Depreciation Represcription by GTE FLORIDA INCORPORATED.

Docket 920096 -- Petition to reverse the transfer of reserve account surpluses required by Order No. 23957 and to represcribe depreciation rates based on the revised account balances, by FLORIDA POWER CORPORATION.

1991

Docket 911229 -- 1991 Depreciation Study of GULF POWER COMPANY.

Docket 911199 -- Petition to prescribe depreciation rates for new plant accounts by FLORIDA POWER CORPORATION.

Docket 911101 -- Request for consolidated depreciation rates by CITY GAS COMPANY OF FLORIDA.

Docket 910988 -- Petition requesting special reserve amortizations by GTE FLORIDA INCORPORATED.

Docket 910981 -- Nuclear Decommissioning Cost Studies by FLORIDA POWER CORPORATION and FLORIDA POWER & LIGHT COMPANY.

Docket 910747 -- Proposed revision to Rules 25-4.0175, 25-6.0436, and 25-7.045, F.A.C., Depreciation for Telephone, Electric, and Gas Utilities.

Docket 910725 -- 1991 Depreciation Study for UNITED TELEPHONE COMPANY OF FLORIDA.

Docket 910686 -- Petition for approval of 1991 Depreciation Study by TAMPA ELECTRIC COMPANY.

Docket 910319 -- Application for New Depreciation Rates by PEOPLES GAS SYSTEM INC.

Docket 910154 -- Petition of FLORIDA POWER CORPORATION for a limited proceed- ing to consider their request for an increase in revenues to offset any additional depreciation expense that the Commission might approve related to fossil plant dismantlement costs.

Docket 910081 -- 1991 Depreciation Study for FLORIDA POWER & LIGHT COMPANY.

1990

Docket 901001 -- Request for change in depreciation rates for Putnam and St. Johns River Power Park generating stations by FLORIDA POWER & LIGHT COMPANY.

Docket 900794 -- Request for approval of change in depreciation rates for Martin and Turkey Point generating sites, to become effective 1/1/91, by FLORIDA POWER & LIGHT COMPANY.

Docket 900607 -- 1991 Depreciation Study for Fernandina Beach electric division of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 900605 -- Petition for approval to implement triennial depreciation rescription by GTE FLORIDA INCORPORATED.

Docket 900600 -- 1990 Depreciation Study of FLORIDA PUBLIC UTILITIES COMPANY.

Docket 900599 -- 1990 Depreciation Study of GULF TELEPHONE COMPANY.

Docket 900597 -- 1990 Depreciation Study of WEST FLORIDA NATURAL GAS COMPANY.

Docket 900555 -- 1990 Depreciation and Decommissioning Studies for Manatee Power Plant, Riviera Power Plant and Sanford Power Plant of FLORIDA POWER & LIGHT COMPANY.

Docket 900495 -- Request for change in depreciation rates for Fort Myers Power Plant by FLORIDA POWER & LIGHT COMPANY.

Docket 900348 -- Petition for approval of depreciation rates for Energy Management System by TAMPA ELECTRIC COMPANY.

Docket 900164 -- Request for change in depreciation rates for Fort Lauderdale and Port Everglades Power Plants by FLORIDA POWER & LIGHT COMPANY.

Docket 900163 -- Request for approval to recover cost to decommission facilities at Palatka Generating Site by FLORIDA POWER & LIGHT COMPANY.

Docket 900162 1990 Depreciation Study for VISTA-UNITED TELECOMMUNICATIONS.

Docket 900057 -- Proposed revisions to Rule 25-6.0142, F.A.C., pertaining to Uniform Retirement Units for Electric Utilities.

1989

Docket 891373 -- INDIANTOWN TELEPHONE SYSTEM, INC. - 1990 Depreciation Study.

Docket 891370 -- ST. JOSEPH TELEPHONE AND TELEGRAPH COMPANY - 1990 Depreciation Study.

Docket 891154 -- Request by FLORIDA POWER & LIGHT COMPANY for approval of depreciation rates for St. Johns River Coal Terminal.

Docket 891115 -- SOUTHLAND TELEPHONE COMPANY - 1989 depreciation study.

Docket 891098 -- Request by FLORIDA POWER & LIGHT COMPANY for change in depreciation rates for Cape Canaveral generating station.

Docket 891050 -- FLORALA TELEPHONE COMPANY - 1989 depreciation study.

Docket 891026 -- Request by ALLTEL FLORIDA, INC. for new depreciation rates.

Docket 890788 -- NORTHEAST FLORIDA TELEPHONE COMPANY, INC. - 1989 Depreciation Study.

Docket 890725 -- FLORIDA PUBLIC UTILITIES COMPANY, Marianna Electric Division - 1989 Depreciation Study.

Docket 890256 -- Review of SOUTHERN BELL TELEPHONE AND TELEGRAPH COMPANY's capital recovery position.

Docket 890186 -- Investigation of the ratemaking and accounting treatment for the dismantlement of fossil-fueled generating stations.

1988

Docket 881543 -- CENTRAL TELEPHONE COMPANY OF FLORIDA - 1988 Depreciation Study.

IOWA CURVE ELG / VINTAGE GROUP PROJECTION LIFE TABLE
 AVERAGE SERVICE LIFE AND REMAINING LIFE BY AGE FOR CURVE TYPE = S3

AGE	SERVICE LIFE											
	← PROJECTION LIFE 29.0 →				← PROJECTION LIFE 30.0 →				← PROJECTION LIFE 31.0 →			
	SURVIVOR CURVE	SER- VICE LIFE	ELG REMAIN LIFE	VO REMAIN LIFE	SURVIVOR CURVE	SER- VICE LIFE	ELG REMAIN LIFE	VO REMAIN LIFE	SURVIVOR CURVE	SER- VICE LIFE	ELG REMAIN LIFE	VO REMAIN LIFE
0.0	1.00000	27.04	27.04	29.00	1.00000	27.97	27.97	30.00	1.00000	28.90	28.90	31.00
0.5	1.00000	27.04	26.54	28.50	1.00000	27.97	27.47	29.50	1.00000	28.90	28.40	30.50
1.5	1.00000	27.04	25.54	27.50	1.00000	27.97	26.47	28.50	1.00000	28.90	27.40	29.50
2.5	1.00000	27.04	24.54	26.50	1.00000	27.97	25.47	27.50	1.00000	28.90	26.40	28.50
3.5	1.00000	27.04	23.54	25.50	1.00000	27.97	24.47	26.50	1.00000	28.90	25.40	27.50
4.5	0.99999	27.04	22.54	24.50	1.00000	27.97	23.47	25.50	1.00000	28.90	24.40	26.50
5.5	0.99997	27.04	21.54	23.50	0.99998	27.97	22.47	24.50	0.99998	28.90	23.40	25.50
6.5	0.99991	27.05	20.55	22.50	0.99993	27.98	21.48	23.50	0.99995	28.91	22.41	24.50
7.5	0.99977	27.06	19.56	21.51	0.99982	27.99	20.49	22.50	0.99985	28.92	21.42	23.50
8.5	0.99944	27.08	18.58	20.51	0.99956	28.00	19.50	21.51	0.99965	28.93	20.43	22.51
9.5	0.99880	27.11	17.61	19.52	0.99905	28.03	18.53	20.52	0.99924	28.96	19.46	21.52
10.5	0.99767	27.17	16.67	18.55	0.99814	28.08	17.58	19.54	0.99851	29.00	18.50	20.53
11.5	0.99578	27.24	15.74	17.58	0.99661	28.15	16.65	18.57	0.99727	29.06	17.56	19.56
12.5	0.99282	27.34	14.84	16.63	0.99420	28.24	15.74	17.61	0.99530	29.14	16.64	18.60
13.5	0.98839	27.48	13.98	15.70	0.99061	28.36	14.86	16.67	0.99233	29.25	15.75	17.65
14.5	0.98212	27.65	13.15	14.80	0.98540	28.51	14.01	15.76	0.98806	29.39	14.89	16.72
15.5	0.97344	27.86	12.36	13.93	0.97824	28.70	13.20	14.87	0.98212	29.56	14.06	15.82
16.5	0.96200	28.11	11.61	13.09	0.96869	28.93	12.43	14.01	0.97409	29.77	13.27	14.95
17.5	0.94723	28.40	10.90	12.28	0.95626	29.20	11.70	13.19	0.96363	30.01	12.51	14.10
18.5	0.92880	28.73	10.23	11.52	0.94062	29.50	11.00	12.40	0.95036	30.29	11.79	13.29
19.5	0.90631	29.10	9.60	10.79	0.92143	29.85	10.35	11.65	0.93394	30.61	11.11	12.52
20.5	0.87954	29.50	9.00	10.11	0.89830	30.23	9.73	10.93	0.91404	30.97	10.47	11.78
21.5	0.84839	29.95	8.45	9.46	0.87116	30.65	9.15	10.26	0.89042	31.37	9.87	11.08
22.5	0.81280	30.43	7.93	8.85	0.83993	31.10	8.60	9.62	0.86299	31.80	9.30	10.42
23.5	0.77305	30.95	7.45	8.28	0.80454	31.59	8.09	9.02	0.83171	32.26	8.76	9.79
24.5	0.72933	31.49	6.99	7.75	0.76529	32.11	7.61	8.46	0.79665	32.76	8.26	9.20
25.5	0.68224	32.07	6.57	7.25	0.72251	32.66	7.16	7.93	0.75795	33.28	7.78	8.64
26.5	0.63228	32.67	6.17	6.78	0.67653	33.24	6.74	7.44	0.71598	33.84	7.34	8.12
27.5	0.58024	33.30	5.80	6.34	0.62802	33.85	6.35	6.97	0.67117	34.42	6.92	7.63
28.5	0.52689	33.95	5.45	5.93	0.57761	34.48	5.98	6.54	0.62402	35.03	6.53	7.17
29.5	0.47311	34.62	5.12	5.55	0.52600	35.13	5.63	6.13	0.57512	35.66	6.16	6.73
30.5	0.41976	35.31	4.81	5.19	0.47400	35.80	5.30	5.75	0.52516	36.31	5.81	6.33
31.5	0.36772	36.02	4.52	4.86	0.42239	36.49	4.99	5.39	0.47484	36.98	5.48	5.95
32.5	0.31776	36.74	4.24	4.54	0.37198	37.20	4.70	5.05	0.42488	37.67	5.17	5.59
33.5	0.27067	37.48	3.98	4.25	0.32347	37.92	4.42	4.73	0.37598	38.38	4.88	5.25
34.5	0.22695	38.23	3.73	3.97	0.27749	38.66	4.16	4.44	0.32883	39.10	4.60	4.93
35.5	0.18720	39.00	3.50	3.70	0.23471	39.41	3.91	4.15	0.28402	39.83	4.33	4.63
36.5	0.15161	39.78	3.28	3.45	0.19346	40.17	3.67	3.89	0.24205	40.58	4.08	4.34
37.5	0.12046	40.57	3.07	3.22	0.16007	40.95	3.45	3.64	0.20335	41.34	3.84	4.07
38.5	0.09369	41.36	2.86	3.00	0.12884	41.73	3.23	3.40	0.16829	42.11	3.61	3.82
39.5	0.07120	42.17	2.67	2.78	0.10170	42.52	3.02	3.17	0.13701	42.90	3.40	3.57
40.5	0.05277	42.98	2.48	2.58	0.07857	43.33	2.83	2.96	0.10958	43.69	3.19	3.34
41.5	0.03800	43.81	2.31	2.39	0.05938	44.14	2.64	2.75	0.08596	44.49	2.99	3.13
42.5	0.02656	44.64	2.14	2.21	0.04374	44.96	2.46	2.55	0.06606	45.30	2.80	2.92
43.5	0.01788	45.48	1.98	2.03	0.03131	45.79	2.29	2.37	0.04964	46.11	2.61	2.72
44.5	0.01161	46.32	1.82	1.86	0.02176	46.62	2.12	2.19	0.03637	46.94	2.44	2.53
45.5	0.00718	47.17	1.67	1.71	0.01460	47.46	1.96	2.01	0.02591	47.77	2.27	2.34
46.5	0.00422	48.02	1.52	1.55	0.00939	48.31	1.81	1.85	0.01788	48.61	2.11	2.17
47.5	0.00233	48.88	1.38	1.41	0.00580	49.16	1.66	1.69	0.01194	49.45	1.95	2.00
48.5	0.00120	49.74	1.24	1.26	0.00339	50.01	1.51	1.54	0.00767	50.29	1.79	1.84
49.5	0.00056	50.61	1.11	1.13	0.00186	50.88	1.38	1.40	0.00470	51.15	1.65	1.68

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 15
 PARTY: FLORIDA PUBLIC UTILITIES
 COMPANY (FPUC) (DIRECT)
 DESCRIPTION: Patricia Lee PSL-3

QUALIFICATIONS OF HELMUTH W. SCHULTZ, III

Mr. Schultz received a Bachelor of Science in Accounting from Ferris State College in 1975. He maintains extensive continuing professional education in accounting, auditing, and taxation. Mr. Schultz is a member of the Michigan Association of Certified Public Accountants

Mr. Schultz was employed with the firm of Larkin, Chapski & Co., C.P.A.s, as a Junior Accountant, in 1975. He was promoted to Senior Accountant in 1976. As such, he assisted in the supervision and performance of audits and accounting duties of various types of businesses. He has assisted in the implementation and revision of accounting systems for various businesses, including manufacturing, service and sales companies, credit unions and railroads.

In 1978, Mr. Schultz became the audit manager for Larkin, Chapski & Co. His duties included supervision of all audit work done by the firm. Mr. Schultz also represents clients before various state and IRS auditors. He has advised clients on the sale of their businesses and has analyzed the profitability of product lines and made recommendations based upon his analysis. Mr. Schultz has supervised the audit procedures performed in connection with a wide variety of inventories, including railroads, a publications distributor and warehouse for Ford and GM, and various retail establishments.

Mr. Schultz has performed work in the field of utility regulation on behalf of public service commission staffs, state attorney generals and consumer groups concerning regulatory matters before regulatory agencies in Alaska, Arizona, California, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Kentucky, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, New Jersey, New Hampshire, New York, Nevada, North Dakota, Ohio, Pennsylvania, Rhode Island, Texas, Utah, Vermont and Virginia. He has presented expert testimony in regulatory hearings on behalf of utility commission staffs and intervenors on numerous occasions.

Partial list of utility cases participated in:

U-5331

Consumers Power Co.
Michigan Public Service Commission
Winter Park Telephone Co.

Docket No. 770491-TP

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 16
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: Helmuth Schultz HWS-1

	Florida Public Service Commission
Case Nos. U-5125 and U-5125(R)	Michigan Bell Telephone Co. Michigan Public Service Commission
Case No. 77-554-EL-AIR	Ohio Edison Company Public Utility Commission of Ohio
Case No. 79-231-EL-FAC	Cleveland Electric Illuminating Public Utility Commission of Ohio
Case No. U-6794	Michigan Consolidated Gas Refunds Michigan Public Service Commission
Docket No. 820294-TP	Southern Bell Telephone and Telegraph Co. Florida Public Service Commission
Case No. 8738	Columbia Gas of Kentucky, Inc. Kentucky Public Service Commission
82-165-EL-EFC	Toledo Edison Company Public Utility Commission of Ohio
Case No. 82-168-EL-EFC	Cleveland Electric Illuminating Company, Public Utility Commission of Ohio
Case No. U-6794	Michigan Consolidated Gas Company Phase II, Michigan Public Service Commission
Docket No. 830012-EU	Tampa Electric Company, Florida Public Service Commission
Case No. ER-83-206	Arkansas Power & Light Company, Missouri Public Service Commission
Case No. U-4758	The Detroit Edison Company - (Refunds), Michigan Public Service Commission
Case No. 8836	Kentucky American Water Company,

Kentucky Public Service Commission

Case No. 8839	Western Kentucky Gas Company, Kentucky Public Service Commission
Case No. U-7650	Consumers Power Company - Partial and Immediate Michigan Public Service Commission
Case No. U-7650	Consumers Power Company - Final Michigan Public Service Commission
U-4620	Mississippi Power & Light Company Mississippi Public Service Commission
Docket No. R-850021	Duquesne Light Company Pennsylvania Public Utility Commission
Docket No. R-860378	Duquesne Light Company Pennsylvania Public Utility Commission
Docket No. 87-01-03	Connecticut Natural Gas State of Connecticut Department of Public Utility Control
Docket No. 87-01-02	Southern New England Telephone State of Connecticut Department of Public Utility Control
Docket No. 3673-U	Georgia Power Company Georgia Public Service Commission
Docket No. U-8747	Anchorage Water and Wastewater Utility Alaska Public Utilities Commission
Docket No. 8363	El Paso Electric Company The Public Utility Commission of Texas

Docket No. 881167-EI	Gulf Power Company Florida Public Service Commission
Docket No. R-891364	Philadelphia Electric Company Pennsylvania Office of the Consumer Advocate
Docket No. 89-08-11	The United Illuminating Company The Office of Consumer Counsel and the Attorney General of the State of Connecticut
Docket No. 9165	El Paso Electric Company The Public Utility Commission of Texas
Case No. U-9372	Consumers Power Company Before the Michigan Public Service Commission
Docket No. 891345-EI	Gulf Power Company Florida Public Service Commission
ER89110912J	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 890509-WU	Florida Cities Water Company, Golden Gate Division Florida Public Service Commission
Case No. 90-041	Union Light, Heat and Power Company Kentucky Public Service Commission
Docket No. R-901595	Equitable Gas Company Pennsylvania Consumer Counsel
Docket No. 5428	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 90-10	Artesian Water Company Delaware Public Service Commission

Docket No. 900329-WS	Southern States Utilities, Inc. Florida Public Service Commission
Case No. PUE900034	Commonwealth Gas Services, Inc. Virginia Public Service Commission
Docket No. 90-1037* (DEAA Phase)	Nevada Power Company - Fuel Public Service Commission of Nevada
Docket No. 5491**	Central Vermont Public Service Corporation Vermont Department of Public Service
Docket No. U-1551-89-102	Southwest Gas Corporation - Fuel Before the Arizona Corporation Commission Southwest Gas Corporation - Audit of Gas Procurement Practices and Purchased Gas Costs
Docket No. U-1551-90-322	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. 176-717-U	United Cities Gas Company Kansas Corporation Commission
Docket No. 5532	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 910890-EI	Florida Power Corporation Florida Public Service Commission
Docket No. 920324-EI	Tampa Electric Company Florida Public Service Commission
Docket No. 92-06-05	United Illuminating Company The Office of Consumer Counsel and the Attorney General of the State of Connecticut
Docket No. C-913540	Philadelphia Electric Co. Before the Pennsylvania Public Utility Commission

Docket No. 92-47	The Diamond State Telephone Company Before the Public Service Commission of the State of Delaware
Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation (Supplemental) State of Connecticut Department of Public Utility Control
Docket No. 93-08-06	SNET America, Inc. State of Connecticut Department of Public Utility Control
Docket No. 93-057-01**	Mountain Fuel Supply Company Before the Public Service Commission of Utah
Docket No. 94-105-EL-EFC	Dayton Power & Light Company Before the Public Utilities Commission of Ohio
Case No. 399-94-297**	Montana-Dakota Utilities Before the North Dakota Public Service Commission
Docket No. G008/C-91-942	Minnegasco Minnesota Department of Public Service
Docket No. R-00932670	Pennsylvania American Water Company Before the Pennsylvania Public Utility Commission
Docket No. 12700	El Paso Electric Company

Public Utility Commission of Texas

Case No. 94-E-0334

Consolidated Edison Company
Before the New York Department of Public
Service

Docket No. 2216

Narragansett Bay Commission
On Behalf of the Division of Public Utilities and
Carriers,
Before the Rhode Island Public Utilities
Commission

Case No. PU-314-94-688

U.S. West Application for Transfer of Local
Exchanges
Before the North Dakota Public Service
Commission

Docket No. 95-02-07

Connecticut Natural Gas Corporation
State of Connecticut
Department of Public Utility Control

Docket No. 95-03-01

Southern New England Telephone Company
State of Connecticut
Department of Public Utility Control

Docket No.
U-1933-95-317
Docket No. 5863*

Tucson Electric Power
Before the Arizona Corporation Commission
Central Vermont Public Service Corporation
Before the Vermont Public Service Board

Docket No. 96-01-26**

Bridgeport Hydraulic Company
State of Connecticut
Department of Public Utility Control

Docket Nos. 5841/ 5859

Citizens Utilities Company
Before Vermont Public Service Board

Docket No. 5983	Green Mountain Power Corporation Before Vermont Public Service Board
Case No. PUE960296**	Virginia Electric and Power Company Before the Commonwealth of Virginia State Corporation Commission
Docket No. 97-12-21	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 97-035-01	PacifiCorp, dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. G-03493A-98-0705*	Black Mountain Gas Division of Northern States Power Company, Page Operations Before the Arizona Corporation Commission
Docket No. 98-10-07	United Illuminating Company State of Connecticut Department of Public Utility Control
Docket No. 99-01-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-04-18	Southern Connecticut Gas Company State of Connecticut Department of Public Utility Control
Docket No. 99-09-03	Connecticut Natural Gas Corporation State of Connecticut Department of Public Utility Control
Docket No. 980007-0013-003	Intercoastal Utilities, Inc. St. John County - Florida

Docket No. 99-035-10	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 6332 **	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket No. G-01551A-00-0309	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. 6460**	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 01-035-01*	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 01-05-19 Phase I	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket No. 010949-EI	Gulf Power Company Before the Florida Office of the Public Counsel
Docket No. 2001-0007-0023	Intercoastal Utilities, Inc. St. Johns County - Florida
Docket No. 6596	Citizens Utilities Company - Vermont Electric Division Before the Vermont Public Service Board
Docket Nos. R. 01-09-001 I. 01-09-002	Verizon California Incorporated Before the California Public Utilities Commission
Docket No. 99-02-05	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 99-03-04	United Illuminating Company

State of Connecticut
Department of Public Utility Control

Docket Nos. 5841/ 5859	Citizens Utilities Company Probation Compliance Before Vermont Public Service Board
Docket No. 6120/6460	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 020384-GU	Tampa Electric Company d/b/a/ Peoples Gas System Before the Florida Public Service Commission
Docket No. 03-07-02	Connecticut Light & Power Company State of Connecticut Department of Public Utility Control
Docket No. 6914	Shoreham Telephone Company Before the Vermont Public Service Board
Docket No. 04-06-01	Yankee Gas Services Company State of Connecticut Department of Public Utility Control
Docket Nos. 6946/6988	Central Vermont Public Service Corporation Before the Vermont Public Service Board
Docket No. 04-035-42**	PacifiCorp dba Utah Power & Light Company Before the Public Service Commission of Utah
Docket No. 050045-EI**	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 050078-EI**	Progress Energy Florida, Inc. Before the Florida Public Service Commission
Docket No. 05-03-17	The Southern Connecticut Gas Company

State of Connecticut
Department of Public Utility Control

Docket No. 05-06-04

United Illuminating Company
State of Connecticut
Department of Public Utility Control

Docket No. A.05-08-021

San Gabriel Valley Water Company, Fontana
Water Division
Before the California Public Utilities Commission

Docket NO. 7120 **

Vermont Electric Cooperative
Before the Vermont Public Service Board

Docket No. 7191 **

Central Vermont Public Service Corporation
Before the Vermont Public Service Board

Docket No. 06-035-21 **

PacifiCorp
Before the Public Service Commission of Utah

Docket No. 7160

Vermont Gas Systems
Before the Vermont Public Service Board

Docket No. 6850/6853 **

Vermont Electric Cooperative/Citizens
Communications Company
Before the Vermont Public Service Board

Docket No. 06-03-04**
Phase 1

Connecticut Natural Gas Corporation
Connecticut Department of Public Utility Control

Application 06-05-025

Request for Order Authorizing the Sale by
Thames GmbH of up to 100% of the Common
Stock of American Water Works Company, Inc.,
Resulting in Change of Control of California-
American Water Company
Before the California Public Utilities Commission

Docket No. 06-12-02PH01**

Yankee Gas Company

State of Connecticut
Department of Public Utility Control

Case 06-G-1332**	Consolidated Edison Company of New York, Inc. Before the NYS Public Service Commission
Case 07-E-0523	Consolidated Edison Company of New York, Inc. Before the NYS Public Service Commission
Docket No. 07-07-01	Connecticut Light & Power Company Connecticut Department of Public Utility Control
Docket No. 07-035-93	Rocky Mountain Power Company Before the Public Service Commission of Utah
Docket No. 07-057-13	Questar Before the Public Service Commission of Utah
Docket No. 08-07-04	United Illuminating Company Connecticut Department of Public Utility Control
Case 08-E-0539	Consolidated Edison Company of New York, Inc. Before the NYS Public Service Commission
Docket No. 080317-EI	Tampa Electric Company Before the Florida Public Service Commission
Docket No. 7488**	Vermont Electric Cooperative, Inc. Before the Vermont Public Service Board
Docket No. 080318-GU	Peoples Gas System Before the Florida Public Service Commission
Docket No. 08-12-07***	Southern Connecticut Gas Company Connecticut Department of Utility Control
Docket No. 08-12-06***	Connecticut National Gas Company Connecticut Department of Utility Control
Docket No. 090079-EI	Progress Energy Florida, Inc.

Before the Florida Public Service Commission

Docket No. 7529 **	Burlington Electric Company Before the Vermont Public Service Board
Docket No. 7585****	Green Mountain Power Corporation Alternative Regulation Before the Vermont Public Service Board
Docket No. 7336****	Central Vermont Public Service Company Alternative Regulation Before the Vermont Public Service Board
Docket No. 09-12-05	Connecticut Light & Power Company Connecticut Department of Utility Control
Docket No. 10-02-13	Aquarion Water Company of Connecticut Connecticut Department of Utility Control
Docket No. 10-70	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 10-12-02	Yankee Gas Services Company Connecticut Department of Utility Control
Docket No. 11-01	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Case No.9267	Washington Gas Light Company Maryland Public Service Commission
Docket No. 110138-EI	Gulf Power Company Before the Florida Public Service Commission
Case No.9286	Potomac Electric Power Company Maryland Public Service Commission
Docket No. 120015-EI	Florida Power & Light Company Before the Florida Public Service Commission

Docket No. 11-102***	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 8373****	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Docket No. 110200-WU	Water Management Services, Inc. Before the Florida Public Service Commission
Docket No. 11-102/11-102A	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Case No.9311	Potomac Electric Power Company Maryland Public Service Commission
Case No.9316	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 130040-EI**	Tampa Electric Company Before the Florida Public Service Commission
Case No.1103	Potomac Electric Power Company Public Service Commission of the District of Columbia
Docket No. 13-03-23	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 13-06-08	Connecticut Natural Gas Corporation Connecticut Public Utility Regulatory Authority
Docket No. 13-90	Fitchburg Gas & Electric Light Company Massachusetts Department of Public Utilities
Docket No. 8190**	Green Mountain Power Company Before the Vermont Public Service Board

Docket No. 8191**	Green Mountain Power Company Alternative Regulation Before the Vermont Public Service Board
Case No.9354**	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No.2014-UN-132**	Entergy Mississippi Inc. Mississippi Public Service Commission
Docket No. 13-135	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 14-05-26	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 13-85	Massachusetts Electric Company and Nantucket Electric Company D/B/A/ as National Grid Massachusetts Department of Public Utilities
Docket No. 14-05-26RE01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No.2015-UN-049**	Atmos Energy Corporation Mississippi Public Service Commission
Case No.9390	Columbia Gas of Maryland, Inc. Maryland Public Service Commission
Docket No. 15-03-01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Docket No. 15-03-02***	United Illuminating Company Connecticut Department of Public Utility Control
Case No.9418***	Potomac Electric Power Company Maryland Public Service Commission
Case No.1135***	Washington Gas

Public Service Commission of the District of
Columbia

Docket No. 15-03-01***	Connecticut Light & Power Company Connecticut Public Utility Regulatory Authority
Case No.1137	Washington Gas Public Service Commission of the District of Columbia
Docket No. 160021-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 160062-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. 15-149	Western Massachusetts Electric Company Massachusetts Department of Public Utilities
Docket No. 8710	Vermont Gas Systems Inc. Before the Vermont Public Service Board
Docket No. 8698	Vermont Gas Systems Inc. Alternative Regulation Before the Vermont Public Service Board
Docket No. 16-06-042	United Illuminating Company Connecticut Department of Public Utility Control
Docket No. A.16-09-001	Southern California Edison Before the California Public Utilities Commission
Case No. 17-1238-INV**	Vermont Gas Systems Inc. Before the Vermont Public Utility Commission
Case No. 17-3112-INV**	Green Mountain Power Company Before the Vermont Public Utility Commission
Docket No. 17-10-46**	Connecticut Light & Power Company

Connecticut Public Utility Regulatory Authority

Docket No. 20170141-SU	KW Resort Utilities Corp. Before the Florida Public Service Commission
Docket No. 2017-0105	The Hawaii Gas Company Before the Hawaii Public Utility Commission
Docket No. 20160251-EI**	Florida Power & Light. Company Before the Florida Public Service Commission
Case No. 18-0409-TF**	Vermont Gas Systems Inc. Before the Vermont Public Utility Commission
Docket No. 2018-00008	Maine Water Company (Tax Docket). Before the Maine Public Utility Commission
Docket No. 18-05-16**	Connecticut Natural Gas Company Connecticut Public Utility Regulatory Authority
Docket No. 18-05-10**	Yankee Gas Services Company Connecticut Public Utility Regulatory Authority
Docket No. 20170272-EI**	Duke Energy Florida LLC. (Storm Case) Before the Florida Public Service Commission
Docket No. 20170271-EI**	Tampa Electric Company. (Storm Case) Before the Florida Public Service Commission
Docket No. 20180039-EI***	Gulf Power Company (Tax Docket).
Docket No. 20180044-EI***	Peoples Gas System (Tax Docket).
Docket No. 20180045-EI***	Tampa Electric Company (Tax Docket).
Docket No. 20180046-EI***	Florida Power & Light Company (Tax Docket).
Docket No. 20180047-EI***	Duke Energy Florida LLC (Tax Docket).
Docket No. 20180048-EI***	Florida Public Utilities Company (Tax Docket). Before the Florida Public Service Commission
Docket No. 20180061-EI	Florida Public Utilities Company. (Storm Case)

	Before the Florida Public Service Commission
Docket No. 20180049-EI**	Florida Power & Light Company. (Storm Case) Before the Florida Public Service Commission
Case No. 19-0513-TF***	Vermont Gas Systems Inc. Before the Vermont Public Utility Commission
RPU-2019-0001	Interstate Power & Light Before the Iowa Utilities Board
D.P.U. 18-153	Massachusetts Electric Company and Nantucket Electric Company each d/b/a National Grid Massachusetts Department of Public Utilities
Case No.9605***	Washington Gas Light Company Maryland Public Service Commission
Docket No. 20200069-EI	Duke Energy Florida LLC. (SPP) Before the Florida Public Service Commission
Docket No. 2019-0085**	Hawaiian Electric Company, Inc. Before the Hawaii Public Utilities Commission
Docket No. 20190110-EI	Duke Energy Florida LLC. (Storm Restoration) Before the Florida Public Service Commission

* Certain issues stipulated, portion of testimony withdrawn.

** Case settled.

*** Assisted in case and hearings, no testimony presented

**** Annual filings reviewed and reports filed with Board.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Revenue Requirement Summary
Exhibit No. HWS-2
Schedule A

<u>Line No.</u>	<u>Revenue Requirement Calculation</u>	<u>Per Company</u>	<u>Per OPC</u>
1	Jurisdictional Adjusted Rate Base	67,248,113	0
2	Rate of Return on Rate Base	<u>6.27%</u>	<u>3.60%</u>
3	Required Jurisdictional Net Operating Income	4,216,457	0
4	Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,722,730)</u>	<u>(7,083,808)</u>
5	Net Operating Income Deficiency (Excess)	8,939,187	7,083,808
6	Net Operating Income Multiplier	<u>1.3295</u>	<u>1.0000</u>
7	Revenue Requirement	11,884,648	7,083,807

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 17
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: Helmuth Schultz HWS-2

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Rate Base
Exhibit No. HWS-2
Schedule B
Page 1 of 3

<u>Line No.</u>	<u>Description</u>	<u>Per Company</u>	<u>Adjustments</u>	<u>Per OPC</u>
1	Plant	18,798,487	(18,798,487)	0
2	Regulatory Asset Storm Restoration Costs	39,270,870	(39,270,870)	0
3	Regulatory Asset Lost Customers	454,003	(454,003)	0
4	Regulatory Asset Expense Not Recovered	885,855	(885,855)	0
5	Regulatory Asset Unrecovered Accum. Depr.	<u>7,838,898</u>	<u>(7,838,898)</u>	<u>0</u>
6	Total	<u>67,248,113</u>	<u>(67,248,113)</u>	<u>0</u>

Line No.	Revenue Requirement Calculation	Source	Per Company	Adjustments	Per OPC
1	Sales	REV MDN-1 P. 10 of 13	(335,172)	335,172	0
2	Depreciation	REV MDN-1 P. 10 of 13	696,680	(696,680)	0
3	Amortization	REV MDN-1 P. 10 of 13	5,256,669	1,827,139	7,083,808
4	Taxes Other	REV MDN-1 P. 10 of 13	371,720	(371,720)	0
5	Income Taxes	REV MDN-1 P. 10 of 13	(1,937,510)	1,937,510	0
6	Operating Expenses		4,387,559	2,696,249	7,083,808
7	Net Income (Loss)		(4,722,731)	(2,361,077)	(7,083,808)
<u>Amortization</u>					
8	Retired Plant/Cost of Removal		825,147	(825,147)	0
9	Revenue Not Received		196,857	(196,857)	(0)
10	Lost Customer Revenue		100,890	(100,890)	(0)
11	Storm Restoration Costs		4,133,776	2,950,033	7,083,809
12			5,256,669	1,827,139	7,083,808
<u>Taxes Other</u>					
13	Property Tax		371,478	(371,478)	0
14	Revenue Tax		241	(241)	0
15			371,720	(371,720)	0
16			4,722,731		
17			1,937,510		
18	Taxable Income		6,660,241		
19	Effective Tax Rate With Interest Synchronization		29.09%		

Line No.	Revenue Requirement Calculation	Source	Per Company	Adjustments	Per OPC
1	Plant	REV MDN-9, P.5-9 of 20	20,003,327	(20,003,327)	0
2	Retired Plant		(1,429,416)	1,429,416	0
3	Net Plant		18,573,911	(18,573,911)	0
4	Accum Depr Retired Plant		572,916	(572,916)	0
5	Beginning Plant Rate Base		19,146,827	(19,146,827)	0
6	Depreciation Expense		(696,680)	696,680	0
7	Ending Plant Rate Base		18,450,147	(18,450,147)	0
8	Average Plant		18,798,487	(18,798,487)	0
9	Cost of Removal Net of Salvage	Rev MDN 7	7,394,971	(7,394,971)	0
10	Retired Plant	REV MDN-9 P. 20 of 20	1,429,416	(1,429,416)	0
11	Accum Depr Retired Plant		(572,916)	572,916	0
12	Beginning Regulatory Asset		8,251,471	(8,251,471)	0
13	Amortization - 10 years		(825,147)	825,147	0
14	Ending Regulatory Asset		7,426,324	(7,426,324)	0
15	Average Regulatory Asset		7,838,897	(7,838,897)	0
16	Revenue Not Received	REV MDN-9 P. 19 of 20	940,398	(940,398)	0
17	Interest	Rev MDN 6	43,885	(43,885)	0
18	Beginning Regulatory Asset		984,283	(984,283)	0
19	Amortization - 5 years		(196,857)	196,857	0
20	Ending Regulatory Asset		787,426	(787,426)	0
21	Average Regulatory Asset		885,855	(885,855)	0
22	Lost Customer Revenue	REV MDN-9 P. 18 of 20	492,563	(492,563)	0
23	Interest	Rev MDN 5	11,885	(11,885)	0
24	Beginning Regulatory Asset		504,448	(504,448)	0
25	Amortization - 5 years		(100,890)	100,890	0
26	Ending Regulatory Asset		403,558	(403,558)	0
27	Average Regulatory Asset		454,003	(454,003)	0
28	Storm Restoration Costs	Rev MDN 4	41,337,757	(5,918,715)	35,419,043
29	Amortization - 10 years (OPC 5 Years)		(4,133,776)	(2,950,033)	(7,083,809)
30	Ending Regulatory Asset		37,203,981	(8,868,748)	28,335,234
31	Average Regulatory Asset		39,270,869		31,877,138

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Summary
Exhibit No. HWS-2
Schedule C

Line No.	Description	Company Requested			Requested Costs	Per OPC	
		Restoration Costs	Non-Incremental	Capitalized		Adjustment	
1	Regular Payroll Costs	609,196	(113,316)	(224,327)	271,553	150,753	(120,800)
2	Overtime Payroll	490,433	(11,827)	(140,406)	338,200	338,200	0
3	Overhead Allocations	371,902	(60,039)	(232,260)	79,603	54,900	(24,703)
4	Department Cost Allocation on Capital	46,027		(46,027)	0	0	0
5	Employee Expenses	77,555			77,555	77,555	0
6	Contractors	57,147,169		(23,163,089)	33,984,080	28,755,600	(5,228,480)
7	Logistics	1,754,780			1,754,780	1,437,896	(316,884)
8	Fuel	1,475,235			1,475,235	1,475,235	0
9	Equipment Rental	232,334			232,334	232,334	0
10	Materials & Supplies	4,813,193		(3,592,133)	1,221,060	1,221,060	(0)
11	Call Center Costs	26,516			26,516	26,516	0
12	Uncollectible Account Expense	120,321			120,321	120,321	0
13	Other	165,297		(56)	165,241	165,241	0
				0	0		
14	Storm Restoration Costs	67,329,958	(185,182)	(27,398,298)	39,746,478	34,055,611	(5,690,867)
19	Capitalized Costs (Schedule K)			(27,398,298)			
20	Cost Recovery				39,746,478	34,055,611	(5,690,867)
21	Interest				1,591,279	1,363,432	(227,847)
22	Total Requested Cost				41,337,757	35,419,043	(5,918,715)
23	Amortized Over 5 years					7,083,809	
24	Amortization Per Company					4,133,776	
25	Amortization Adjustment					2,950,033	

Note: Company amounts are from Company Revised Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Payroll & Overhead Costs
 Exhibit No. HWS-2
 Schedule D

Line No.	Description	Regular	Overtime	Overhead Allocation	Dept Cost Alloc Capital	Total
1	Regular Payroll Costs	609,196				609,196
2	Overtime Payroll		490,433			490,433
3	Overheads			371,902		371,902
4	Overhead Allocation				46,027	46,027
5	Company Revised Payroll Costs	609,196	490,433	371,902	46,027	1,517,558
	<u>Less: Non-Incremental Costs</u>					
6	Regular Payroll Costs	(113,316)				(113,316)
7	Overtime Payroll		(11,827)			(11,827)
8	Overheads			(60,039)		(60,039)
9	Less : Capitalized Costs	(224,327)	(140,406)	(232,260)	(46,027)	(643,020)
10	Company Requested Payroll	271,553	338,200	79,603	0	689,356
11	Co. PR & Related Costs	609,196	490,433	371,902	46,027	1,517,558
12	Non-Incremental Costs Per Co.	(113,316)	(11,827)	(60,039)		(185,182)
13	Capitalized Costs per Company	(224,327)	(140,406)	(232,260)	(46,027)	(643,020)
14	Incentive/Bonus Pay	(120,800)		(24,703)		(145,503)
15	Capitalized Costs					
16	Payroll & Related Costs	150,753	338,200	54,900	0	543,853
17	OPC Retail Adjustment (L.15 - L. 9)	(120,800)	0	(24,703)	0	(145,503)
18	Capitalization Assigned to Contractors					
19	Total Payroll Cost Adjustment					<u>(145,503)</u>

Source: Lines 1-8 are from Company Exhibit MDN-4.
 Line 9 is from Company response to OPC Interrogatory No. 2 and 24.

Line No.	Description	Overhead Line Contractors	Line Clearing Contractors	Other Contractors	Total
	<u>Contractors</u>				
1	Overhead Line Contractors	52,723,318			52,723,318
2	Line Clearing Contractors		4,051,976		4,051,976
3	Other Contractors			371,875	371,875
4					0
5	Co. Revised Contractor Costs	52,723,318	4,051,976	371,875	57,147,169
6	Less: Non-Incremental Costs	0	0	0	0
7	Less : Capitalized Costs	(21,242,556)	(1,913,108)	(7,425)	(23,163,089)
8				0	0
9			0	0	0
10	Co. Requested for Contractors	31,480,762	2,138,868	364,450	33,984,080
11	Company Total Cost	52,723,318	4,051,976	371,875	57,147,169
12	Less : Capitalized Costs Per Co.	(21,242,556)	(1,913,108)	(7,425)	(23,163,089)
16	Less: Excessive Mob/Demob.	(273,768)	0	0	(273,768)
17	Less: Unsupported Costs			(166,469)	(166,469)
18	OPC Recommended Amount	26,418,751	2,138,868	197,982	28,755,600
19	OPC Recommended Adjustment	(5,062,011)	0	(166,469)	(5,228,480)

Source: Lines 1-3 are from Company 2nd Revision in response to OPC Interrogatory No. 2.
 Line 5 total amount is from Company Revised Exhibit MDN-4.

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
	<u>Michael</u>									0					
1	686770	ALPOS LOGGING LLC								0	10,400				
2	03122720	APALACHEE POLE COMPANY INC								0	2,882				
3	03123068	APALACHEE POLE COMPANY INC		#DIV/0!						0	4,248				
4	03122199	APALACHEE POLE COMPANY INC								0	5,883				
5	03132263	APALACHEE POLE COMPANY INC								3,540					
6	MIFPUC-1	ARC AMERICAN INC	2,298	129	296,930			83,844	15,625	396,399	396,399	NTS		172,886	25vs16
7	MIFPUC-5	ARC AMERICAN INC	2,784	144	401,691			137,056	18,091	556,838	556,838	NTS,WE11-10		200,846	16vs16
8	MIFPUC-2	ARC AMERICAN INC	8,704	131	1,140,066			364,272	5,205	1,509,543	1,509,543	NTS			
9	MIFPUC-3	ARC AMERICAN INC	10,048	131	1,320,740			477,536	325	1,798,602	1,798,602	NTS			
10	MIFPUC-4	ARC AMERICAN INC	9,856	132	1,301,801			493,472	10,537	1,805,811	1,805,811	10/28-11/3			
11	1503	BLUELAKE UTILITY SERVICES LLC								0	12,622				
12	1352	BLUELAKE UTILITY SERVICES LLC	500	85	42,500					42,500	42,500	12/23-12/29	Cleanup	Local	
13	1269	BLUELAKE UTILITY SERVICES LLC	600	85	51,000					51,000	51,000	11/18-11/24	Cleanup		
14	1355	BLUELAKE UTILITY SERVICES LLC	800	85	68,000					68,000	68,000	12/30-1/5	Cleanup		
15	1299	BLUELAKE UTILITY SERVICES LLC	840	83	70,000					70,000	70,000	11/25-12/1	Cleanup/MOT		
16	1300	BLUELAKE UTILITY SERVICES LLC	840	83	70,000					70,000	70,000	12/2-12/8	Cleanup/MOT		
17	1322	BLUELAKE UTILITY SERVICES LLC	860	83	71,300					71,300	71,300	12/9-12/15	Cleanup/MOT		
18	1337	BLUELAKE UTILITY SERVICES LLC	900	84	75,900					75,900	75,900	12/16-12/22	Cleanup/MOT		
19	1498	BLUELAKE UTILITY SERVICES LLC	940	84	78,500					78,500	78,500	3/17-3/24	Cleanup/MOT		
20	1365	BLUELAKE UTILITY SERVICES LLC	980	85	83,300					83,300	83,300	1/6-1/12	Cleanup		
21	1463	BLUELAKE UTILITY SERVICES LLC	996	80	79,600		3,740			83,340	83,340	2/24-3/2	Cleanup/MOT		
22	1380	BLUELAKE UTILITY SERVICES LLC	1,026	83	85,350					85,350	85,350	1/13-1/19	Cleanup/MOT		
23	1436	BLUELAKE UTILITY SERVICES LLC	1,335	71	95,000		5,720			100,720	100,720	2/10-2/16	Cleanup/MOT		
24	1476	BLUELAKE UTILITY SERVICES LLC	1,310	77	101,050					101,050	101,050	3/3-3/9	Cleanup/MOT		
25	1400	BLUELAKE UTILITY SERVICES LLC	1,222	84	102,050					102,050	102,050	1/27-2/2	Cleanup/MOT		
26	1490	BLUELAKE UTILITY SERVICES LLC	1,328	77	102,750					102,750	102,750	3/10-3/16	Cleanup/MOT		
27	1419	BLUELAKE UTILITY SERVICES LLC	1,328	82	109,400		7,535			116,935	116,935	2/3-2/9	Cleanup/MOT		
28	1389	BLUELAKE UTILITY SERVICES LLC	1,404	83	116,050		3,521			119,571	119,571	1/20-1/26	Cleanup/MOT		
29	1438	BLUELAKE UTILITY SERVICES LLC	1,404	85	119,450		6,875			126,325	126,325	2/17-2/25	Cleanup/MOT		
30	1267	BLUELAKE UTILITY SERVICES LLC	1,676	80	133,500		18,504			152,004	152,004	11/11-11/17	Cleanup/MOT		
31	1242	BLUELAKE UTILITY SERVICES LLC	2,496	91	226,200					226,200	226,200	10/11-10/13	Cleanup/MOT		
32	1258	BLUELAKE UTILITY SERVICES LLC	3,648	85	311,484		6,186		300	317,970	317,970	11/3-11/10	Cleanup/MOT		
33	1248	BLUELAKE UTILITY SERVICES LLC	10,224	90	924,000				32,000	956,000	956,000	10/14-10/20	Cleanup/MOT		
34	1253	BLUELAKE UTILITY SERVICES LLC	13,440	89	1,190,400				41,000	1,231,400	1,231,400	10/28-11/3	Cl/MOT/Excav		
35	1249	BLUELAKE UTILITY SERVICES LLC	19,488	88	1,713,600				52,500	1,766,100	1,766,100	10/21-10/27	Cl/MOT/Excav		
36	0066	BRANCHING OUT TREE CARE								0	5,100				
37	0128	BRANCHING OUT TREE CARE							10,200	10,200	10,200	05/31/19			
38	0126	BRANCHING OUT TREE CARE							10,536	10,536	10,536	05/24/19			
39	0125	BRANCHING OUT TREE CARE							13,600	13,600	13,600	05/17/19			
40	0011	BRANCHING OUT TREE CARE								0	17,000				
41	0069	BRANCHING OUT TREE CARE								0	17,000				
42	0072	BRANCHING OUT TREE CARE								0	17,000				
43	0079	BRANCHING OUT TREE CARE								0	17,000				
44	0102	BRANCHING OUT TREE CARE								0	17,000				
45	0085	BRANCHING OUT TREE CARE								0	17,000				
46	0086	BRANCHING OUT TREE CARE								0	17,000				
47	0089	BRANCHING OUT TREE CARE								0	17,000				
48	0092	BRANCHING OUT TREE CARE								0	17,000				
49	702953	BRANCHING OUT TREE CARE								0	17,000				

Florida Public Utilities Company
Storm Restoration Costs

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
50	0109	BRANCHING OUT TREE CARE								0	17,000				
51	0117	BRANCHING OUT TREE CARE								0	17,000				
52	0118	BRANCHING OUT TREE CARE		#DIV/0!						0	17,000				
53	0113	BRANCHING OUT TREE CARE		#DIV/0!						0	17,000				
54	0123	BRANCHING OUT TREE CARE		#DIV/0!					17000	17,000	17,000	05/10/19			
55	0091	BRANCHING OUT TREE CARE		#DIV/0!						0	17,370				
56	0115	BRANCHING OUT TREE CARE		#DIV/0!						0	17,400				
57	0090	BRANCHING OUT TREE CARE		#DIV/0!						0	17,719				
58	0137	BRANCHING OUT TREE CARE									13,600				
59	0139	BRANCHING OUT TREE CARE									17,107				
60	0023	BRANCHING OUT TREE CARE									17,344				
61	0141	BRANCHING OUT TREE CARE									17,700				
62	126674J	CHAIN ELECTRIC CO INC		#DIV/0!						0	5,189				
63	126673J	CHAIN ELECTRIC CO INC		#DIV/0!						0	5,426				
64	125511J	CHAIN ELECTRIC CO INC		#DIV/0!						0	9,665				
65	125429J	CHAIN ELECTRIC CO INC		#DIV/0!						0	18,214				
66	125504J	CHAIN ELECTRIC CO INC		#DIV/0!						0	18,951				
67	125485J	CHAIN ELECTRIC CO INC		#DIV/0!						0	19,457				
68	125601J	CHAIN ELECTRIC CO INC		#DIV/0!						0	24,491				
69	125602J	CHAIN ELECTRIC CO INC	240	74	17,687			7,308	125	25,119	25,119	10/29-10/31	Harrelson	5,896	16
70	125536J	CHAIN ELECTRIC CO INC	240	82	19,693			8,139	150	27,982	26,981	10/29-10/31	Lacroix	6,564	16
71	125443J	CHAIN ELECTRIC CO INC	224	114	25,442			4,704	204	30,350	30,350	10/15-10/21	Cockerham	0	
72	125465J	CHAIN ELECTRIC CO INC	224	114	25,442			4,704	286	30,432	30,432	10/22-10/28	Cockerham	0	
73	123791	CHAIN ELECTRIC CO INC	260	83	21,672			9,215	100	30,987	30,987	10/11-10/14	Hartfield	5,668	17v4.5
74	125530J	CHAIN ELECTRIC CO INC	240	68	16,430			14,603	125	31,158	31,158	10/29-10/31	Thomas	5,477	16v4.5
75	125434J	CHAIN ELECTRIC CO INC	320	80	25,617			9,743		35,361	35,361	10/11-10/14	Rose	6,404	16
76	125439J	CHAIN ELECTRIC CO INC	320	83	26,437			9,743		36,180	36,180	10/11-10/14	Boyett	6,609	16
77	124282	CHAIN ELECTRIC CO INC	352	77	26,946			10,961	100	38,008	38,008	10/22-10/26	Hartfield	0	
78	124554J	CHAIN ELECTRIC CO INC	320	86	27,530			12,179	100	39,809	39,809	10/17-10/21	Harrelson	0	
79	123736	CHAIN ELECTRIC CO INC	357.5	86	30,711			10,885	275	41,871	41,871	10/10-10/14	Cuevas	9,664	22.5vs
80	123744	CHAIN ELECTRIC CO INC	357.5	91	32,474			10,886	200	43,560	43,560	10/10-10/14	Warren	10,673	23.5vs
81	124594J	CHAIN ELECTRIC CO INC	400	83	33,087			12,179	125	45,391	45,391	10/17-10/21	Guilbeaux	6,617	16v5.5
82	123795	CHAIN ELECTRIC CO INC	448	80	35,791			17,051		52,842	52,842	10/15-10/21	Hartfield	0	
83	125476J	CHAIN ELECTRIC CO INC	560	76	42,381			14,825		57,206	57,206	10/22-10/28	Rose	0	
84	125452J	CHAIN ELECTRIC CO INC	560	76	42,381			17,051	175	59,607	59,607	10/15-10/21	Rose	0	
85	123674	CHAIN ELECTRIC CO INC	291	88	25,687			34,114	164	59,965	59,965	10/10-10/14	Miley	2,765	23.5v5.5
86	124586	CHAIN ELECTRIC CO INC	496	87	43,023			17,051	175	60,248	60,248	10/22-10/28	Warren	6,939	16v5.5
87	124422J	CHAIN ELECTRIC CO INC	560	80	45,075			17,051		62,126	62,126	10/22-10/28	Guilbeaux	19,318	48v4.5
88	124408J	CHAIN ELECTRIC CO INC	560	83	46,758			17,051		63,809	63,809	10/22-10/28	Harrelson	0	
89	123746	CHAIN ELECTRIC CO INC	560	87	48,443			17,051	125	65,619	65,619	10/15-10/21	Warren	0	
90	125344	CHAIN ELECTRIC CO INC	352	67	23,503			42,132	175	65,811	65,811	10/29-11/1	Miley	7,478	16v5.5
91	124577	CHAIN ELECTRIC CO INC	560	88	49,454			17,051	50	66,555	66,554	10/22-10/28	Cuevas	0	
92	123738	CHAIN ELECTRIC CO INC	560	88	49,453			17,051	200	66,704	66,704	10/15-?	Cuevas	0	No Supp 2 d
93	125456J	CHAIN ELECTRIC CO INC	560	78	43,728			25,241		68,969	68,969	10/15-10/21	Boyett	0	
94	125513J	CHAIN ELECTRIC CO INC	530	77	40,850			29,415		70,265	70,265	10/22-10/28	Boyett	0	
95	123731	CHAIN ELECTRIC CO INC	784	75	58,930			97,046	640	156,616	156,616	10/15-10/21	Miley	0	
96	124538	CHAIN ELECTRIC CO INC	848	79	66,739			92,186	99	159,024	159,024	10/22-10/28	Miley	0	
97	682329	CITY OF MARIANNA (Chain Electric)								0	17,878				
98	699597	DAVIS S ELECTRICAL									400				
99	693538	DAVIS S ELECTRICAL									1,200				
100	693539	DAVIS S ELECTRICAL									1,200				

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Overhead Line Contractor Billing Summary
 Exhibit HWS-2
 Schedule E
 Page 2b of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
114	TLHSTORM1130	MASTEC NORTH AMERICA INC		85	62,273			28,382		90,655	90,655	11/4-11/16			
115	TLHSTORM1031	MASTEC NORTH AMERICA INC	6,068	95	577,924			237,701	4,200	819,825	819,825	10/11-10/28		52,387	10or12
116	14-24561	MDR	375	58	21,642			14,129		35,771	35,771	6/3-6/6	Chambley		
117	14-24595	MDR	433	62	26,835			14,263		41,098	41,098	6/12-6/16	Chambley		
118	25-23086									0	6				
119	25-23086									0	32				
120	25-23086										511				
121	25-23086										4,660				
122	25-23086										4,660				
123	25-23086										9,320				
124	25-23086										27,961				
125	25-23086	MDR CONSTRUCTION INC	400	80	32,188			61,014	550	93,752	46,601	10/15-10/21	Chisolm		
126	25-23066	MDR CONSTRUCTION INC								0	29				
127	25-23066	MDR CONSTRUCTION INC									405				
128	25-23066	MDR CONSTRUCTION INC									405				
129	25-23066	MDR CONSTRUCTION INC									810				
130	25-23066	MDR CONSTRUCTION INC									2,430				
131	25-23066	MDR CONSTRUCTION INC									4,050				
132	25-23067	MDR CONSTRUCTION INC								0	33				
133	25-23067	MDR CONSTRUCTION INC								0	44				
134	25-23067	MDR CONSTRUCTION INC									523				
135	25-23067	MDR CONSTRUCTION INC									523				
136	25-23067	MDR CONSTRUCTION INC									1,045				
137	25-23067	MDR CONSTRUCTION INC									3,136				
138	25-23067	MDR CONSTRUCTION INC									5,226				
139	25-23068	MDR CONSTRUCTION INC									443				
140	25-23068	MDR CONSTRUCTION INC									443				
141	25-23068	MDR CONSTRUCTION INC									887				
142	25-23068	MDR CONSTRUCTION INC									2,660				
143	25-23068	MDR CONSTRUCTION INC									4,434				
144	25-23069	MDR CONSTRUCTION INC									2,130				
145	25-23069	MDR CONSTRUCTION INC									3,549				
146	25-23069	MDR CONSTRUCTION INC									355				
147	25-23069	MDR CONSTRUCTION INC									355				
148	25-23069	MDR CONSTRUCTION INC									710				
149	25-23070	MDR CONSTRUCTION INC									356				
150	25-23070	MDR CONSTRUCTION INC									356				
151	25-23070	MDR CONSTRUCTION INC									711				

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Overhead Line Contractor Billing Summary
 Exhibit HWS-2
 Schedule E
 Page 2c of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
152	25-23070	MDR CONSTRUCTION INC									2,133				
153	25-23070	MDR CONSTRUCTION INC									3,555				
154	25-23071	MDR CONSTRUCTION INC									319				
155	25-23071	MDR CONSTRUCTION INC									319				
156	25-23071	MDR CONSTRUCTION INC									638				
157	25-23071	MDR CONSTRUCTION INC									1,915				
158	25-23071	MDR CONSTRUCTION INC									3,192				
159	25-23072	MDR CONSTRUCTION INC								0	67				
160	25-23072	MDR CONSTRUCTION INC								0	71				
161	25-23072	MDR CONSTRUCTION INC									319				
162	25-23072	MDR CONSTRUCTION INC									319				
163	25-23072	MDR CONSTRUCTION INC									638				
164	25-23072	MDR CONSTRUCTION INC									1,915				
165	25-23072	MDR CONSTRUCTION INC									3,192				
166	25-23073	MDR CONSTRUCTION INC									317				
167	25-23073	MDR CONSTRUCTION INC									317				
168	25-23073	MDR CONSTRUCTION INC									633				
169	25-23073	MDR CONSTRUCTION INC									1,900				
170	25-23073	MDR CONSTRUCTION INC									3,167				
171	25-23074	MDR CONSTRUCTION INC								0	294				
172	25-23074	MDR CONSTRUCTION INC								0	294				
173	25-23074	MDR CONSTRUCTION INC									588				
174	25-23074	MDR CONSTRUCTION INC									1,765				
175	25-23074	MDR CONSTRUCTION INC									2,942				
176	25-23075	MDR CONSTRUCTION INC								0	294				
177	25-23075	MDR CONSTRUCTION INC								0	294				
178	25-23075	MDR CONSTRUCTION INC									588				
179	25-23075	MDR CONSTRUCTION INC									1,765				
180	25-23075	MDR CONSTRUCTION INC									2,942				
181	25-23076	MDR CONSTRUCTION INC								0	50				
182	25-23076	MDR CONSTRUCTION INC									294				
183	25-23076	MDR CONSTRUCTION INC									294				
184	25-23076	MDR CONSTRUCTION INC									588				
185	25-23076	MDR CONSTRUCTION INC									1,765				
186	25-23076	MDR CONSTRUCTION INC									2,942				
187	25-23077	MDR CONSTRUCTION INC								0	294				
188	25-23077	MDR CONSTRUCTION INC								0	294				
189	25-23077	MDR CONSTRUCTION INC									588				
190	25-23077	MDR CONSTRUCTION INC									1,765				
191	25-23077	MDR CONSTRUCTION INC									2,942				
192	25-23078	MDR CONSTRUCTION INC									294				
193	25-23078	MDR CONSTRUCTION INC									294				
194	25-23078	MDR CONSTRUCTION INC									370				
195	25-23078	MDR CONSTRUCTION INC									588				
196	25-23078	MDR CONSTRUCTION INC									1,765				
197	25-23078	MDR CONSTRUCTION INC									2,942				
198	25-23079	MDR CONSTRUCTION INC								0	294				
199	25-23079	MDR CONSTRUCTION INC								0	294				
200	25-23079	MDR CONSTRUCTION INC									588				
201	25-23079	MDR CONSTRUCTION INC									1,765				
202	25-23079	MDR CONSTRUCTION INC									2,942				
203	25-23080	MDR CONSTRUCTION INC								0	294				

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Overhead Line Contractor Billing Summary
 Exhibit HWS-2
 Schedule E
 Page 2d of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
204	25-23080	MDR CONSTRUCTION INC								0	294				
205	25-23080	MDR CONSTRUCTION INC									588				
206	25-23080	MDR CONSTRUCTION INC									1,765				
207	25-23080	MDR CONSTRUCTION INC									2,942				
208	25-23081	MDR CONSTRUCTION INC								0	220				
209	25-23081	MDR CONSTRUCTION INC									294				
210	25-23081	MDR CONSTRUCTION INC									294				
211	25-23081	MDR CONSTRUCTION INC									588				
212	25-23081	MDR CONSTRUCTION INC									1,765				
213	25-23081	MDR CONSTRUCTION INC									2,942				
214	25-23085									0	119				
215	25-23085										1,747				
216	25-23085										4,465				
217	25-23085										4,465				
218	25-23085										8,930				
219	25-23085										26,789				
220	25-23085	MDR CONSTRUCTION INC	674	95	64,154			25,143	1,865	91,162	44,648	10/15-10/21	Barnett		
221	25-23087										5,166				
222	25-23087										5,166				
223	25-23087										10,332				
224	25-23087										30,997				
225	25-23087	MDR CONSTRUCTION INC	784	78	60,971			42,352		103,322	51,661	10/15-10/21	Chambley		
226	25-23088										2,064				
227	25-23088										2,064				
228	25-23088										4,127				
229	25-23088										12,381				
230	25-23088	MDR CONSTRUCTION INC	288	77	22,302			18,969		41,271	20,635	10/15-10/21	Lee		
231	25-23089										279				
232	25-23089										46				
233	25-23089										3,975				
234	25-23089										3,975				
235	25-23089										7,951				
236	25-23089										23,852				
237	25-23089	MDR CONSTRUCTION INC	560	81	45,293			34,215	325	79,833	39,754	10/15-10/21	Breland		
238	25-23090										3,982				
239	25-23090										3,982				
240	25-23090										7,963				
241	25-23090										23,889				
242	25-23090	MDR CONSTRUCTION INC	560	81	45,293			34,338		79,631	39,815	10/15-10/21			
243	25-23091										3,523				
244	25-23091										3,523				
245	25-23091										7,047				
246	25-23091										21,140				
247	25-23091	MDR CONSTRUCTION INC	544	81	44,259			26,207		70,466	35,233	10/15-10/21			
248	25-23092										3,575				
249	25-23092										3,575				
250	25-23092										7,150				

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Overhead Line Contractor Billing Summary
 Exhibit HWS-2
 Schedule E
 Page 2e of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
251	25-23092										21,450				
252	25-23092	MDR CONSTRUCTION INC	560	81	45,293			26,207		71,500	35,750	10/15-10/21			
253	25-23093										3,547				
254	25-23093										3,547				
255	25-23093										7,094				
256	25-23093										21,282				
257	25-23093	MDR CONSTRUCTION INC	560	81	45,293			25,647		70,940	35,470	10/15-10/21			
258	25-23094										1,781				
259	25-23094										1,781				
260	25-23094										3,561				
261	25-23094										10,684				
262	25-23094	MDR CONSTRUCTION INC	336	76	25,615			9,998		35,613	17,807	10/19-10/21			
263	25-23095	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Arrington		
264	25-23096	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Kirkland		
265	25-23097	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Johnson		
266	25-23098	MDR CONSTRUCTION INC	560	81	45,293			24,216		69,509	69,509	10/15-10/21	Hayes		
267	25-23099	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Grant		
268	25-23100	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Thompson		
269	25-23101	MDR CONSTRUCTION INC	560	81	45,293			20,607		65,900	65,900	10/15-10/21	Sullins		
270	25-23102										55				
271	25-23102	MDR CONSTRUCTION INC	560	81	45,293			20,607	55	65,955	3,295				
272	25-23102										3,295				
273	25-23102										6,590				
274	25-23102										19,770				
275	25-23102										32,950				
276	25-23123			#DIV/0!						0	67,650	10/22-10/28	Martin		0
277	25-23123			#DIV/0!						0	67,650		Brown		0
278	25-23123			#DIV/0!						0	67,650		Culpepper		0
279	25-23123			#DIV/0!						0	67,650		Arrington		0
280	25-23123	MDR CONSTRUCTION INC	10,480	81	851,469			501,527		1,352,996	270,599	669	etc.		0
281	25-23123									0	135,300				0
282	25-23123									0	135,300				0
283	25-23123									0	202,949				0
284	25-23127									0	338,249				0
285	25-23172									0	40,455	11/5-11/11	Waites		0
286	25-23172									0	87,722		Hayes		0
287	25-23172									0	87,722		Barnett		0
288	25-23172									0	87,722		Chambley		0
289	25-23172									0	87,722		Johnson		0
290	25-23172									0	175,444		Wyatt		0
291	25-23172									0	175,444		Martin		0
292	25-23172									0	263,165		Brown		0
293	25-23172									0	350,887		Culpepper		0
294	25-23172	MDR CONSTRUCTION INC	14,384	78	1,128,661			627,774	40,455	1,796,890	438,609	1343	Arrington		0
295	25-23205										624	11/12-11/14	Waites		
296	25-23205										2,272		Hayes		
297	25-23205										12,577		Barnett		
298	25-23205										20,340		Chambley		
299	25-23205										44,507		Johnson		
300	25-23205										44,507		Wyatt		

Florida Public Utilities Company
Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Overhead Line Contractor Billing Summary
Exhibit HWS-2
Schedule E
Page 2f of 4

Line No.	Invoice Reference	Vendor	Hours	Avg. Rate	Labor/ Fringe	Corp. A&G	Materials	Equip.	Exp. / Misc.	Total	2nd Revision OPC IR 2	Date	Crew/Info	MOB/ DEMOB	Standby
301	25-23205										44,507		Martin		
302	25-23205										44,507		Brown		
303	25-23205										89,013		Culpepper		
304	25-23205										89,013		Arrington		
305	25-23205										133,520		Jefcoat		
306	25-23205										178,026		Kirkland		
307	25-23205	MDR CONSTRUCTION INC	7,134	78	559,342			330,789	35,813	925,944	222,533	1688			
308	25-23141										21,285	10/29-11/4	Martin		
309	25-23141									0	78,294		Brown		
310	25-23141									0	78,294		Culpepper		
311	25-23141									0	78,294		Arrington		
312	25-23141									0	78,294		etc.		
313	25-23141	MDR CONSTRUCTION INC	13,176	76	1,002,389			563,482	21,285	1,587,156	313,174	845			
314	25-23141										156,587				
315	25-23141										156,587				
316	25-23141										234,881				
317	25-23141										391,468				
318	14-23228	MDR CONSTRUCTION INC	308	53	16,390			8,910		25,300	25,300	11/19-11/21	Martin/Matheny		
319	14-23245	MDR CONSTRUCTION INC	338	67	22,647			11,732		34,379	34,379	11/29-12/2	Cham/Matheny		
320	14-23287	MDR CONSTRUCTION INC	865	62	53,430			25,655		79,084	79,084	12/3-12/9	Martin/Matheny		
321	14-23334	MDR CONSTRUCTION INC	870	62	53,845			25,810		79,655	79,655	12/10-12/16	Martin/Cham		
322	14-23385	MDR CONSTRUCTION INC	473	59	27,998			11,463		39,460	39,460	12/17-12/21	Martin/Cham		
323	14-23421	MDR CONSTRUCTION INC	628	58	36,555			20,035		56,590	56,590	1/3-1/6	Martin/Cham		
324	14-23472	MDR CONSTRUCTION INC	538	56	30,290			17,556		47,846	47,846				
325	14-23525	MDR CONSTRUCTION INC	572	59	33,746			19,928		53,674	53,674	1/17-1/20	Martin		
326	14-23570	MDR CONSTRUCTION INC	537	55	29,283			17,378		46,661	46,661	1/21-1/4	Martin		
327	14-23592	MDR CONSTRUCTION INC	672.5	58	39,317			21,545		60,862	60,862	1/31-2/3	Martin/Cham		
328	14-23632	MDR CONSTRUCTION INC	990	67	65,903			31,170		97,073	97,073	2/4-2/6	Martin/Cham		
329	14-23666	MDR CONSTRUCTION INC	552	61	33,929			15,575		49,504	49,504	2/11-2/17	Martin/Cham		
330	14-23689	MDR CONSTRUCTION INC	634	60	38,108			22,106		60,214	60,214	2/11-2/14	Martin/Cham		
331	14-23730	MDR CONSTRUCTION INC	767	65	49,705			26,441		76,146	76,146	2/25-3/3			
332	14-23731	MDR CONSTRUCTION INC									4,110				
333	14-23777	MDR CONSTRUCTION INC	600	57	34,324			21,248		55,572	55,572	3/4-3/10	Martin/Cham		
334	14-23805	MDR CONSTRUCTION INC	662	60	39,531			23,027		62,558	62,558	3/11-3/17	Martin/Cham		
335	14-23841	MDR CONSTRUCTION INC	750	65	48,697			27,436		76,133	76,133	3/18-3/24	Martin/Cham		
336	14-23877	MDR CONSTRUCTION INC	653	57	37,003			20,955		57,958	57,958	3/25-3/31	Martin/Cham		
337	14-23968	MDR CONSTRUCTION INC	693	59	40,812			23,552		64,364	64,364	4/1-4/7	Chambley		
338	14-24027	MDR CONSTRUCTION INC	381	58	22,191			13,923		36,114	36,114	4/8-4/11	Chambley		
339	14-24110	MDR CONSTRUCTION INC	416	60	24,875			13,763		38,638	38,638	4/18-4/21	Chambley		
340	14-24178	MDR CONSTRUCTION INC	438	58	25,301			14,464		39,765	39,765	4/22-4/25	Chambley		
341	14-24274	MDR CONSTRUCTION INC	446	63	27,895			16,155		44,050	44,050	5/2-5/5	Chambley		
342	14-24333	MDR CONSTRUCTION INC	389	59	22,866			13,948		36,814	36,814	5/6-5/9	Chambley		
343	14-24430	MDR CONSTRUCTION INC	477	61	28,883			15,533		44,416	44,416	5/16-5/19	Chambley		
344	14-24468	MDR CONSTRUCTION INC	411	56	23,167			13,029		36,196	36,196	5/20-5/23	Chambley		
345	14-24497	MDR CONSTRUCTION INC	433	62	26,835			15,297		42,132	42,132	5/30-6/2	Chambley		
346	14-24683	MDR CONSTRUCTION INC	360	64	22,923			13,853		36,776	36,776	6/17-6/20	Chambley	145,176	10vs
347	14-24740	MDR CONSTRUCTION INC									48,735				
348	14-24798	MDR CONSTRUCTION INC									28,284				
349	14-24842	MDR CONSTRUCTION INC									44,683				
350	14-24894	MDR CONSTRUCTION INC									41,090				

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Overhead Line Contractor Billing Summary
Exhibit HWS-2
Schedule E
Page 2g of 4

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Overhead Line Contractor Billing Summary
Exhibit HWS-2
Schedule E
Page 2h of 4

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Overhead Line Contractor Billing Summary
Exhibit HWS-2
Schedule E
Page 2i of 4

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Overhead Line Contractor Billing Summary
Exhibit HWS-2
Schedule E
Page 2j of 4

Storm Restoration Costs

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
	Michael											
1	362473	ABC PROFESSIONAL TRE	414	105	43,570	16,041	4,658	64,269	64,269	10/21-10/27		20,838
2	362494	ABC PROFESSIONAL TRE	528	108	57,106	11,080	1,898	70,083	70,083	10/21-10/27		26,173
3	362569	ABC PROFESSIONAL TRE	640	116	74,107	17,983	1,000	93,090	93,089	10/28-10/31		18,527
4	362735	ABC PROFESSIONAL TRE	754	117	87,990	15,138	2,243	105,370	105,370	10/28-10/31		30,808
5	81N95218	ASPLUNDH TREE EXPERT CO						0	2,127			
6	81N95118	ASPLUNDH TREE EXPERT CO						0	2,240			
7	81P63318	ASPLUNDH TREE EXPERT CO						0	2,647			
8	82R76918	ASPLUNDH TREE EXPERT CO						0	5,047			
9	82O62118	ASPLUNDH TREE EXPERT CO						0	5,159			
10	82G04518	ASPLUNDH TREE EXPERT CO						0	7,831			
11	82G04718	ASPLUNDH TREE EXPERT CO						0	7,831			
12	81N95018	ASPLUNDH TREE EXPERT CO						0	15,638			
13	81N95318	ASPLUNDH TREE EXPERT CO						0	20,328			
14	82R77018	ASPLUNDH TREE EXPERT	770	38	29,089	6,036		35,125	35,125	10/28-11/1		
15	81P63418	ASPLUNDH TREE EXPERT	704	45	31,546	10,831		42,377	42,377	10/19-10/20		
16	82O62018	ASPLUNDH TREE EXPERT	797	41	32,976	13,663		46,640	46,640	10/28-11/1		
17	82G04618	ASPLUNDH TREE EXPERT	1,232	39	48,593	7,147		55,740	55,740	10/21-10/27	Perez	
18	82O61918	ASPLUNDH TREE EXPERT	1,840	40	73,138	20,261		93,399	93,399	10/28-11/1	Joseph	
19	82G04818	ASPLUNDH TREE EXPERT	2,576	41	104,893	18,360		123,253	123,253		Joseph	
20	82G04418	ASPLUNDH TREE EXPERT	1232		52,230	17,217		69,447	69,447	10/21-10/27	Stokes	
21	913259306CR	THE DAVEY TREE EXPERT CO						0	(498)			
22	913232497	THE DAVEY TREE EXPERT CO						0	9,360			
23	913232498	THE DAVEY TREE EXPERT CO						0	9,360			
24	913232500	THE DAVEY TREE EXPERT CO						0	9,360			
25	913232495	THE DAVEY TREE EXPERT CO						0	9,612			
26	913220721	THE DAVEY TREE EXPERT CO						0	11,179			
27	913223261	THE DAVEY TREE EXPERT CO						0	15,606			
28	913223262	THE DAVEY TREE EXPERT CO						0	16,152			
29	913223258	THE DAVEY TREE EXPERT CO						0	17,901			
30	913223259	THE DAVEY TREE EXPERT CO						0	18,521			
31	913243359	THE DAVEY TREE EXPERT CO						0	10,254			
32	913220823	THE DAVEY TREE EXPERT CO						0	10,790			
33	913231733	THE DAVEY TREE EXPERT CO						0	11,569			
34	913231735	THE DAVEY TREE EXPERT CO						0	11,569			
35	913241581	THE DAVEY TREE EXPERT CO						0	11,569			
36	913231722	THE DAVEY TREE EXPERT CO						0	11,569			
37	913243348	THE DAVEY TREE EXPERT CO						0	12,729			
38	913243354	THE DAVEY TREE EXPERT CO						0	13,426			
39	913243358	THE DAVEY TREE EXPERT CO						0	13,426			
40	913243361	THE DAVEY TREE EXPERT CO						0	13,426			
41	913231724	THE DAVEY TREE EXPERT CO						0	13,476			
42	913231726	THE DAVEY TREE EXPERT CO						0	13,476			
43	913231723	THE DAVEY TREE EXPERT CO						0	13,476			
44	913231734	THE DAVEY TREE EXPERT CO						0	16,887			
45	913231736	THE DAVEY TREE EXPERT CO						0	16,887			
46	913231738	THE DAVEY TREE EXPERT CO						0	16,887			
47	913241583	THE DAVEY TREE EXPERT CO						0	16,887			
48	913241576	THE DAVEY TREE EXPERT CO						0	16,887			
49	913243334	THE DAVEY TREE EXPERT CO						0	18,160			
50	913231713	THE DAVEY TREE EXPERT CO						0	20,807			
51	913231720	THE DAVEY TREE EXPERT CO						0	22,535			
52	913231714	THE DAVEY TREE EXPERT CO						0	22,535			
53	913231715	THE DAVEY TREE EXPERT CO						0	22,535			
54	913231731	THE DAVEY TREE EXPERT CO						0	23,238			
55	913223316	THE DAVEY TREE EXPERT CO						0	24,818			
56	913243332	THE DAVEY TREE EXPERT CO						0	2,054			
57	913243328	THE DAVEY TREE EXPERT CO						0	2,751			
58	913243330	THE DAVEY TREE EXPERT CO						0	2,871			
59	913231743	THE DAVEY TREE EXPERT CO						0	2,892			
60	913231740	THE DAVEY TREE EXPERT CO						0	3,075			
61	913280571	THE DAVEY TREE EXPERT CO						0	3,217			
62	913231739	THE DAVEY TREE EXPERT CO						0	3,332			
63	913243339	THE DAVEY TREE EXPERT CO						0	4,666			
64	913243352	THE DAVEY TREE EXPERT CO						0	5,231			
65	913243350	THE DAVEY TREE EXPERT CO						0	5,822			
66	913243353	THE DAVEY TREE EXPERT CO						0	6,304			
67	913231741	THE DAVEY TREE EXPERT CO						0	6,995			
68	913231727	THE DAVEY TREE EXPERT CO						0	7,146			
69	913243356	THE DAVEY TREE EXPERT CO						0	7,472			
70	913280569	THE DAVEY TREE EXPERT CO						0	8,648			
71	913231737	THE DAVEY TREE EXPERT	448	64	28,570	1,568		30,138	30,138			
72	913241575	THE DAVEY TREE EXPERT	512	63	32,354	1,568		33,922	33,922			
73	913243336	THE DAVEY TREE EXPERT	448	72	32,170	3,136	132	35,438	35,438			
74	913231732	THE DAVEY TREE EXPERT	544	63	34,372	1,568		35,940	35,940			
75	913220899	THE DAVEY TREE EXPERT	512	71	36,147	3,424		39,571	39,571			

Storm Restoration Costs

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
76	913262679	THE DAVEY TREE EXPERT CO						0	3,329			
77	913243115	THE DAVEY TREE EXPERT CO						0	3,329			
78	913281791	THE DAVEY TREE EXPERT CO						0	3,419			
79	913243112	THE DAVEY TREE EXPERT CO						0	4,517			
80	913262582	THE DAVEY TREE EXPERT CO						0	4,861			
81	913262502	THE DAVEY TREE EXPERT CO						0	4,861			
82	913243107	THE DAVEY TREE EXPERT CO						0	4,861			
83	913243108	THE DAVEY TREE EXPERT CO						0	4,861			
84	913243111	THE DAVEY TREE EXPERT CO						0	4,861			
85	913281767	THE DAVEY TREE EXPERT CO						0	4,947			
86	913262294	THE DAVEY TREE EXPERT CO						0	5,025			
87	913346172	THE DAVEY TREE EXPERT CO						0	5,025			
88	913243110	THE DAVEY TREE EXPERT CO						0	5,360			
89	913243114	THE DAVEY TREE EXPERT CO						0	5,397			
90	913259306	THE DAVEY TREE EXPERT CO						0	5,842			
91	913259300	THE DAVEY TREE EXPERT CO						0	5,842			
92	913243113	THE DAVEY TREE EXPERT CO						0	6,731			
93	913346156	THE DAVEY TREE EXPERT CO						0	6,985			
94	913259373	THE DAVEY TREE EXPERT CO						0	9,455			
95	913332915	THE DAVEY TREE EXPERT CO						0	10,940			
96	913333205	THE DAVEY TREE EXPERT CO						0	10,940			
97	913333177	THE DAVEY TREE EXPERT CO						0	11,612			
98	913333184	THE DAVEY TREE EXPERT CO						0	11,612			
99	913259242	THE DAVEY TREE EXPERT CO						0	12,124			
100	913333193	THE DAVEY TREE EXPERT CO						0	12,517			
101	913259237	THE DAVEY TREE EXPERT CO						0	12,910			
102	913333211	THE DAVEY TREE EXPERT CO						0	17,078			
103	913333188	THE DAVEY TREE EXPERT CO						0	17,209			
104	913346195	THE DAVEY TREE EXPERT CO						0	17,902			
105	913346153	THE DAVEY TREE EXPERT CO						0	18,086			
106	913346321	THE DAVEY TREE EXPERT	400		26,870	4,704		31,574	31,574	10/21-10/27		xx
107	913346317	THE DAVEY TREE EXPERT CO						0	4,947			
108	913259368	THE DAVEY TREE EXPERT CO						0	6,409			
109	913333182	THE DAVEY TREE EXPERT CO						0	7,556			
110	913259357	THE DAVEY TREE EXPERT CO						0	11,569			
111	913346146	THE DAVEY TREE EXPERT CO						0	13,248			
112	913346329	THE DAVEY TREE EXPERT CO						0	15,001			
113	913346486	THE DAVEY TREE EXPERT CO						0	21,177			
114	913259367	THE DAVEY TREE EXPERT	350	67	24,202	4,406		28,608	28,608	10/28-10/31		
115	913243149	THE DAVEY TREE EXPERT CO						0	10,155			
116	913243150	THE DAVEY TREE EXPERT CO						0	10,155			
117	913243152	THE DAVEY TREE EXPERT CO						0	10,155			
118	913243153	THE DAVEY TREE EXPERT CO						0	10,155			
119	913243160	THE DAVEY TREE EXPERT CO						0	10,155			
120	913176211	THE DAVEY TREE EXPERT CO						0	11,243			
121	913281758	THE DAVEY TREE EXPERT CO						0	11,730			
122	913242897	THE DAVEY TREE EXPERT CO						0	12,370			
123	913281772	THE DAVEY TREE EXPERT CO						0	16,154			
124	913281761	THE DAVEY TREE EXPERT CO						0	16,166			
125	913281769	THE DAVEY TREE EXPERT CO						0	16,291			
126	913259293	THE DAVEY TREE EXPERT CO						0	16,887			
127	913242909	THE DAVEY TREE EXPERT CO						0	17,289			
128	913259274	THE DAVEY TREE EXPERT CO						0	17,475			
129	913242903	THE DAVEY TREE EXPERT CO						0	18,490			
130	913242904	THE DAVEY TREE EXPERT CO						0	18,490			
131	913242906	THE DAVEY TREE EXPERT CO						0	18,490			
132	913242907	THE DAVEY TREE EXPERT CO						0	18,490			
133	913242910	THE DAVEY TREE EXPERT CO						0	18,490			
134	913259277	THE DAVEY TREE EXPERT CO						0	18,570			
135	913259268	THE DAVEY TREE EXPERT CO						0	22,841			
136	913242911	THE DAVEY TREE EXPERT CO						0	23,013			
137	913259291	THE DAVEY TREE EXPERT	416	64	26,610	1,120		27,730	27,730	10/21-10/27		
138	913259364	THE DAVEY TREE EXPERT	360	69	24,838	4,694		29,531	29,531	10/25-10/31		xxx
139	913259282	THE DAVEY TREE EXPERT	448	72	32,170	1,760		33,930	33,930			
140	913259355	THE DAVEY TREE EXPERT	672	68	45,786	7,756		53,542	53,542			
141	913293316	THE DAVEY TREE EXPERT CO						0	1,050			
142	913301070	THE DAVEY TREE EXPERT CO						0	1,190			
143	913293305	THE DAVEY TREE EXPERT CO						0	2,011			
144	913293304	THE DAVEY TREE EXPERT CO						0	2,050			
145	913293320	THE DAVEY TREE EXPERT CO						0	2,100			
146	913301071	THE DAVEY TREE EXPERT CO						0	2,369			
147	913293315	THE DAVEY TREE EXPERT CO						0	2,750			
148	913293310	THE DAVEY TREE EXPERT CO						0	2,941			
149	913293319	THE DAVEY TREE EXPERT CO						0	2,950			
150	913293325	THE DAVEY TREE EXPERT CO						0	3,146			

Storm Restoration Costs

Line Clearing
 Exhibit HWS-2
 Schedule E
 Page 3b of 4

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
151	913293321	THE DAVEY TREE EXPERT CO						0	3,150			
152	913301068	THE DAVEY TREE EXPERT CO						0	3,384			
153	913301069	THE DAVEY TREE EXPERT CO						0	3,791			
154	913293314	THE DAVEY TREE EXPERT CO						0	4,200			
155	913293317	THE DAVEY TREE EXPERT CO						0	4,240			
156	913293312	THE DAVEY TREE EXPERT CO						0	5,060			
157	913293323	THE DAVEY TREE EXPERT CO						0	6,100			
158	913301066	THE DAVEY TREE EXPERT CO						0	6,506			
159	913301063	THE DAVEY TREE EXPERT CO						0	6,632			
160	9132933313	THE DAVEY TREE EXPERT CO						0	6,682			
161	913243151	THE DAVEY TREE EXPERT CO						0	6,797			
162	913293322	THE DAVEY TREE EXPERT CO						0	7,192			
163	913293318	THE DAVEY TREE EXPERT CO						0	7,350			
164	913259270	THE DAVEY TREE EXPERT CO						0	8,866			
165	913243156	THE DAVEY TREE EXPERT CO						0	9,503			
166	913243158	THE DAVEY TREE EXPERT CO						0	9,996			
167	913195022	THE DAVEY TREE EXPERT CO						0	2,563			
168	913222999	THE DAVEY TREE EXPERT CO						0	3,310			
169	9132223001	THE DAVEY TREE EXPERT CO						0	4,831			
170	9132223003	THE DAVEY TREE EXPERT CO						0	4,831			
171	913222998	THE DAVEY TREE EXPERT CO						0	4,831			
172	913222996	THE DAVEY TREE EXPERT CO						0	4,999			
173	913601185	THE DAVEY TREE EXPERT CO						0	5,293			
174	913259361	THE DAVEY TREE EXPERT CO						0	6,235			
175	913317487	THE DAVEY TREE EXPERT CO						0	6,268			
176	913243903	THE DAVEY TREE EXPERT CO						0	6,415			
177	913194968	THE DAVEY TREE EXPERT CO						0	7,866			
178	913317489	THE DAVEY TREE EXPERT CO						0	8,497			
179	913317486	THE DAVEY TREE EXPERT CO						0	9,147			
180	913317488	THE DAVEY TREE EXPERT CO						0	9,147			
181	913222891	THE DAVEY TREE EXPERT CO						0	9,328			
182	913194973	THE DAVEY TREE EXPERT CO						0	11,569			
183	913601157	THE DAVEY TREE EXPERT CO						0	13,272			
184	913194965	THE DAVEY TREE EXPERT CO						0	14,063			
185	913194966	THE DAVEY TREE EXPERT CO						0	14,063			
186	913194970	THE DAVEY TREE EXPERT CO						0	14,063			
187	913259235	THE DAVEY TREE EXPERT CO						0	15,781			
188	913221020	THE DAVEY TREE EXPERT CO						0	16,452			
189	913194969	THE DAVEY TREE EXPERT CO						0	16,887			
190	913194971	THE DAVEY TREE EXPERT CO						0	16,887			
191	913194972	THE DAVEY TREE EXPERT CO						0	16,887			
192	913194975	THE DAVEY TREE EXPERT CO						0	16,887			
193	913176206	THE DAVEY TREE EXPERT CO						0	18,392			
194	913259255	THE DAVEY TREE EXPERT CO						0	18,918			
195	913259273	THE DAVEY TREE EXPERT	448	72	32,170	1,120		33,290	33,290			
196	913601176	THE DAVEY TREE EXPERT	488	64	31,098	6,729		37,828	37,828			
197	913601173	THE DAVEY TREE EXPERT	672	65	43,442	7,168		50,610	50,610			
198	913333196	THE DAVEY TREE EXPERT CO						0	(279)			
199	913333201	THE DAVEY TREE EXPERT CO						0	1,052			
200	913225341	THE DAVEY TREE EXPERT CO						0	6,555			
201	913259181	THE DAVEY TREE EXPERT CO						0	9,481			
202	913222888	THE DAVEY TREE EXPERT CO						0	9,616			
203	913195027	THE DAVEY TREE EXPERT CO						0	11,569			
204	913195018	THE DAVEY TREE EXPERT CO						0	12,265			
205	913259179	THE DAVEY TREE EXPERT CO						0	15,033			
206	913195020	THE DAVEY TREE EXPERT CO						0	16,887			
207	913259175	THE DAVEY TREE EXPERT CO						0	16,887			
208	SW007901	WOLF TREE INC						0	11,569			
209	SW008073	WOLF TREE INC						0	12,056			
210	SW008074	WOLF TREE INC						0	12,056			
211	SW008075	WOLF TREE INC						0	12,056			
212	5356286	WOLF TREE INC						0	12,794			
213	5356285	WOLF TREE INC						0	13,657			
214	SW007830	WOLF TREE INC						0	14,324			
215	SW007831	WOLF TREE INC						0	14,324			
216	SW007833	WOLF TREE INC						0	14,324			
217	5356283	WOLF TREE INC						0	14,597			
218	5356284	WOLF TREE INC						0	14,597			
219	SW008071	WOLF TREE INC						0	15,284			
220	SW008072	WOLF TREE INC						0	15,284			
221	SW007902	WOLF TREE INC						0	16,887			
222	SW007903	WOLF TREE INC						0	16,887			
223	SW007907	WOLF TREE INC						0	16,887			
224	SW007909	WOLF TREE INC						0	16,887			
225	SW007904	WOLF TREE INC						0	18,007			

Florida Public Utilities Company

Storm Restoration Costs

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
226	SW007908	WOLF TREE INC						0	18,971			
227	5356282	WOLF TREE INC						0	20,108			
228	SW007905	WOLF TREE INC						0	20,126			
229	5356275	WOLF TREE INC						0	225			
230	5356279	WOLF TREE INC						0	310			
231	5356280	WOLF TREE INC						0	310			
232	5356277	WOLF TREE INC						0	314			
233	5356278	WOLF TREE INC						0	314			
234	5356276	WOLF TREE INC						0	411			
235	SW008062	WOLF TREE INC						0	1,537			
236	SW008063	WOLF TREE INC						0	1,758			
237	SW007827	WOLF TREE INC						0	1,772			
238	SW008076	WOLF TREE INC						0	1,925			
239	SW008054	WOLF TREE INC						0	2,144			
240	SW008079	WOLF TREE INC						0	2,213			
241	SW008080	WOLF TREE INC						0	2,215			
242	SW008081	WOLF TREE INC						0	2,215			
243	SW008055	WOLF TREE INC						0	2,257			
244	SW008056	WOLF TREE INC						0	2,257			
245	SW007829	WOLF TREE INC						0	2,259			
246	SW008052	WOLF TREE INC	30	59	1,764	499		2,263	2,263			
247	SW007906	WOLF TREE INC						0	2,375			
248	SW008077	WOLF TREE INC						0	2,406			
249	SW007832	WOLF TREE INC						0	2,480			
250	SW007834	WOLF TREE INC						0	2,480			
251	SW008057	WOLF TREE INC						0	2,723			
252	SW008058	WOLF TREE INC						0	2,723			
253	SW008078	WOLF TREE INC						0	3,020			
254	SW008053	WOLF TREE INC						0	3,026			
255	SW008060	WOLF TREE INC						0	3,204			
256	SW008061	WOLF TREE INC						0	3,204			
257	SW008059	WOLF TREE INC						0	3,524			
258	5356281	WOLF TREE INC						0	9,346			
259	SW007826	WOLF TREE INC						0	9,810			
260	SW008070	WOLF TREE INC						0	9,810			
261	SW007707	WOLF TREE INC						0	216			
262	SW007708	WOLF TREE INC						0	6,244			
263	SW007752	WOLF TREE INC						0	216			
264	5356333	WOLF TREE INC						0	277			
265	SW007757	WOLF TREE INC						0	282			
266	SW007709	WOLF TREE INC						0	299			
267	SW007716	WOLF TREE INC						0	299			
268	SW007718	WOLF TREE INC						0	299			
269	SW007720	WOLF TREE INC						0	299			
270	SW007754	WOLF TREE INC						0	299			
271	SW007760	WOLF TREE INC						0	299			
272	SW007766	WOLF TREE INC						0	299			
273	SW007768	WOLF TREE INC						0	302			
274	5356334	WOLF TREE INC						0	384			
275	5356338	WOLF TREE INC						0	384			
276	5356335	WOLF TREE INC						0	388			
277	5356336	WOLF TREE INC						0	388			
278	5356337	WOLF TREE INC						0	519			
279	SW007770	WOLF TREE INC						0	1,675			
280	SW007911	WOLF TREE INC						0	1,801			
281	SW007923	WOLF TREE INC						0	1,960			
282	SW007913	WOLF TREE INC						0	2,518			
283	SW007915	WOLF TREE INC						0	2,518			
284	SW007919	WOLF TREE INC						0	2,518			
285	SW007917	WOLF TREE INC						0	2,542			
286	SW007772	WOLF TREE INC						0	2,758			
287	SW007775	WOLF TREE INC						0	2,758			
288	SW007921	WOLF TREE INC						0	3,684			
289	SW007721	WOLF TREE INC						0	4,852			
290	SW007753	WOLF TREE INC						0	6,244			
291	SW007759	WOLF TREE INC						0	6,585			
292	SW007773	WOLF TREE INC						0	7,099			
293	SW007774	WOLF TREE INC						0	7,247			
294	SW007920	WOLF TREE INC						0	7,520			
295	SW007771	WOLF TREE INC						0	8,110			
296	SW007755	WOLF TREE INC						0	9,121			
297	SW007761	WOLF TREE INC						0	9,121			
298	SW007764	WOLF TREE INC						0	9,121			
299	SW007712	WOLF TREE INC						0	9,373			
300	SW007717	WOLF TREE INC						0	9,713			

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI

Docket No. 20190174-EI
 Line Clearing
 Exhibit HWS-2
 Schedule E
 Page 3d of 4

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Equip	Expenses	Total	2nd Revision OPC IR 2	Description	Crew	MOB/ DEM.
301	SW007719	WOLF TREE INC						0	9,713			
302	SW007769	WOLF TREE INC						0	9,741			
303	SW007910	WOLF TREE INC						0	9,810			
304	5356327	WOLF TREE INC						0	9,810			
305	SW007922	WOLF TREE INC						0	10,724			
306	SW007912	WOLF TREE INC						0	14,324			
307	SW007914	WOLF TREE INC						0	14,324			
308	SW007918	WOLF TREE INC						0	14,324			
309	5356331	WOLF TREE INC						0	14,324			
310	SW007916	WOLF TREE INC						0	15,284			
311	5356329	WOLF TREE INC						0	15,284			
312	5356330	WOLF TREE INC						0	15,284			
313	SW008067	WOLF TREE INC						0	16,887			
314	SW008068	WOLF TREE INC						0	16,887			
315	SW008069	WOLF TREE INC						0	16,887			
316	SW008066	WOLF TREE INC						0	18,007			
317	5356332	WOLF TREE INC						0	18,465			
318	5356328	WOLF TREE INC						0	21,086			
319	SW008065	WOLF TREE INC						0	11,569			
320	SW008064	WOLF TREE INC						0	18,007			
321	914186598	THE DAVEY TREE EXPERT CO						0	14,870			
322	914186602	THE DAVEY TREE EXPERT CO							12,776			
323	914186609	THE DAVEY TREE EXPERT CO							12,996			
324	914186615	THE DAVEY TREE EXPERT CO							8,698			
325	914186619	THE DAVEY TREE EXPERT CO							12,996			
326	913994032	THE DAVEY TREE EXPERT CO							7,369			
327								<u>1,302,708</u>	<u>4,051,976</u>			<u>96,346</u>

Line No.	Invoice Reference	Vendor	Hours	Average Rate	Labor/ Fringe	Expenses	Misc.	Total	2nd Revision OPC IR 2	Description
	Michael									
1	10080420	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH						0	338	Consulting
2	10063761	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH							503	Consulting
3	10048131	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH							508	Consulting
4	10029926	ACCOUNTING PRINCIPALS DBA PARKER & LYNCH							959	Consulting
5	00010	BETY MAITRE							540	Consulting
6	00008	BETY MAITRE							1,164	Consulting
7	00009	BETY MAITRE							4,506	Consulting
8	0017	BETY MAITRE							90	Consulting
9	00018	BETY MAITRE							146	Consulting
10	TXN00108606	Bomos							800	Consulting
11	TXN00108290	Bomos							800	Consulting
12	TXN00107789	Bomos							800	Consulting
13	TXN00107595	Bomos							800	Consulting
14	TXN00107362	Bomos							800	Consulting
15	TXN00107073	Bomos							800	Consulting
16	TXN00106830	Bomos							800	Consulting
17	TXN00112918	Bomos							800	Consulting
18	TXN00112809	Bomos							800	Consulting
19	TXN00109652	Bomos							800	Consulting
20	586282	GUNSTER YOAKLEY & STEWART PA							14,146	Consulting
21	619747	GUNSTER YOAKLEY & STEWART PA							1,280	Consulting
22	616968	GUNSTER YOAKLEY & STEWART PA							14,166	Consulting
23	Projected	GUNSTER YOAKLEY & STEWART PA							166,469	Consulting
24	696233	KATHY L WELCH							700	Consulting
25	715984	KATHY L WELCH							875	Consulting
26	676285	KATHY L WELCH							1,750	Consulting
27	669461	KATHY L WELCH							2,025	Consulting
28	WELCH 1218	KATHY L WELCH							3,200	Consulting
29	709361	KATHY L WELCH							4,150	Consulting
30	703026	KATHY L WELCH							4,300	Consulting
31	690025	KATHY L WELCH							5,025	Consulting
32	752913	KATHY L WELCH							1,950	Consulting
33	734149	KATHY L WELCH							7,050	Consulting
34	739924	KATHY L WELCH							9,325	Consulting
35	728922	KATHY L WELCH							9,475	Consulting
36	Projected	KATHY L WELCH							20,000	Consulting
37	Accrued	KATHY L WELCH							6,150	Consulting
38	746756	KATHY L WELCH							9,800	Consulting
39	269	PIERPONT AND MCLELLAND LLC							292	Consulting
40	RP1739151	RANDSTAD							673	Consulting
41	RP1761096	RANDSTAD							800	Consulting
42	RP1774784	RANDSTAD							800	Consulting
43	RP1734671	RANDSTAD							1,010	Consulting
44	RP1772491	RANDSTAD							1,200	Consulting
45	RP1737005	RANDSTAD							1,235	Consulting
46	RP1723193	RANDSTAD							1,347	Consulting
47	RP1741532	RANDSTAD							1,431	Consulting
48	RP1768041	RANDSTAD							1,550	Consulting
49	RP1776967	RANDSTAD							1,600	Consulting
50	RP1730131	RANDSTAD							1,627	Consulting
51	RP1756564	RANDSTAD							1,721	Consulting
52	RP1720898	RANDSTAD							1,768	Consulting
53	RP1765637	RANDSTAD							1,875	Consulting
54	RP1770324	RANDSTAD							1,875	Consulting
55	RP1763545	RANDSTAD							2,000	Consulting
56	RP1748710	RANDSTAD							2,034	Consulting
57	RP1743873	RANDSTAD							2,048	Consulting
58	RP1750874	RANDSTAD							2,105	Consulting
59	RP1746217	RANDSTAD							2,133	Consulting
60	RP1725579	RANDSTAD							2,245	Consulting
61	RP1727640	RANDSTAD							2,245	Consulting
62	RP1732436	RANDSTAD							2,245	Consulting
63	RP1758863	RANDSTAD							2,838	Consulting
64	RP1845527	RANDSTAD							962	Consulting
65	Accrued	RANDSTAD							888	Consulting
66	RP1843356	RANDSTAD							1,480	Consulting
67	Projected	RANDSTAD							5,328	Consulting
68	316768	SOLOMON CORPORATION							2,303	Miscellaneous C
69	321396	SOLOMON CORPORATION							16,505	Miscellaneous C
70	322158	SOLOMON CORPORATION							5,122	Miscellaneous C
71		Total							371,875	
		OPC Adjustment							(166,469)	
		OPC Recommended Cost Allowance							205,407	

Florida Public Utilities Company

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI

Storm Restoration Costs

Logistics
 Exhibit HWS-2
 Schedule F

Line No.	Invoice Reference	Vendor	Lodging	Meals / Catering	Other	Total	Reviewed
	<u>Michael</u>						
1		PCARD			121,289	121,289	95,426
2		Lodging	602,483			602,483	335,525
3		Accrue - WASTE PRO OF FL.			716	716	
4	JRN100488285	Buffalo Rock			41,383	41,383	41,383
5		BOA-SWA EARLYBRD			20	20	
6		WASTE PRO PANAMA CITY			5,894	5,894	
7		2 Individuals			840	840	
8		COUNTRY CATERERS BBQ INC		572,421		572,421	564,000
9		CULLIGAN BOTTLED WATER			783	783	
10		Individual			300	300	
11		EASTSIDE BAPTIST CHURCH			5,000	5,000	
12		2 Individuals			500	500	
13		GRICE & SON SEPTIC TANK SERV INC.			5,966	5,966	
14		25 Individuals			10,353	10,353	
15		WASTE MGMT OF DOTHAN HAULING			69,948	69,948	
16		<i>Added Cost Revision</i>				316,884	
17			<u>602,483</u>	<u>572,421</u>	<u>262,992</u>	1,754,780	<u>1,036,334</u>
18		OPC Adjustment				(316,884)	
19		OPC Recommended Cost Allowance				<u>1,437,896</u>	

Sources: Company response to Citizens' Interrogatory No. 3-65.
 Reviewed amount are from response to Citizens' Production Of Documents No. 1-9 and 1-15.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Vehicle & Fuel Costs

Exhibit No. HWS-2

Schedule G

Page 1 of 3

Line No.	Description	Fuel	Equipment Rental		Total
1	Fuel	1,475,235			1,475,235
2	Equipment Rental		232,334		232,334
3	Company Update 3/15/18				0
4	Co. Revised Vehicle & Fuel	1,475,235	232,334	0	1,707,569
5	Less: Non-Incremental Costs				0
6	Less : Capitalized Costs	0		0	0
7	Co. Requested Vehicle & Fuel	1,475,235	232,334	0	1,707,569
8	Co. Rev. Vehicle & Fuel Costs	1,475,235	232,334	0	1,707,569
9	Non-Incremental Costs	0	0	0	0
10	Capitalized Costs	0	0	0	0
11	Vehicle & Fuel Costs	1,475,235	232,334	0	1,707,569
12	OPC Retail Adjustment (L.11 - L. 7)	0	0	0	0

Source: Company amounts on lines 1-2 are from Company Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
Fuel Costs
Exhibit HWS-2 Schedule G
Page 2 of 3

Line No.	Invoice Reference	Vendor	Total
1		38 PCARD Charges	1,241
2		7 Invoices Under \$5,000	14,472
3	21012 1018	SANGAREE OIL CO INC	6,464
4	P1646267 1018	FLORIDA PUBLIC UTILITIES	6,986
5	27899	MARLIN CNG SERVICES	14,282
6	95049227	SUN COAST RESOURCES INC	17,112
7	95049442	SUN COAST RESOURCES INC	19,239
8	95055825	SUN COAST RESOURCES INC	21,475
9	95049050	SUN COAST RESOURCES INC	23,646
10	95057781	SUN COAST RESOURCES INC	30,770
11	95030950	SUN COAST RESOURCES INC	31,179
12	95049441	SUN COAST RESOURCES INC	33,452
13	95058046	SUN COAST RESOURCES INC	36,424
14	95053787	SUN COAST RESOURCES INC	62,849
15	95047822	SUN COAST RESOURCES INC	64,499
16	95048344	SUN COAST RESOURCES INC	78,070
17	95053791	SUN COAST RESOURCES INC	109,985
18	95039601	SUN COAST RESOURCES INC	158,431
19	95030952	SUN COAST RESOURCES INC	326,437
20	95033992	SUN COAST RESOURCES INC	384,949
			<hr/>
			1,441,964
21		Requested	1,475,235
22		Unidentified	<hr/>
			33,271

Source: Response to Citizens' Interrogatory No. 3-64.

Line No.	Invoice Reference	Vendor	Total
1	TXN00102948	PCARDS Under \$5,000	9,278
2	TXN00102482	Nov BOA Pcard-IN AMERICAN SPOT COOLING	6,644
3	TXN00100910	Oct BOA Pcard-IN AMERICAN SPOT COOLING	8,262
4	TXN00100965	Oct BOA Pcard-IN AMERICAN SPOT COOLING	15,787
5	501492	ACME BARRICADES LC	10,500
6	8 Invoices	NORTH FLORIDA RENTAL CENTER INC	15,163
7	452704	STONES LAND CLEARING LLC	1,200
8	14 Invoices	SUN COAST RESOURCES INC (< \$5,000)	27,579
9	83506908-0002	SUNBELT RENTALS INC	575
10	83470623-0003	SUNBELT RENTALS INC	11,985
11	83506908-0003	SUNBELT RENTALS INC	13,801
12	83470623-0002	SUNBELT RENTALS INC	14,863
13	83506908-0001	SUNBELT RENTALS INC	14,905
14	102619969	ULINE INC	4,141
15	7 Invoices	UNITED RENTALS INC (< \$5,000)	11,077
16	162373376-004	UNITED RENTALS INC	15,996
17	162373376-001	UNITED RENTALS INC	50,576
18			<u>232,334</u>

Source: Response to Citizens' Interrogatory No. 3-65.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Materials

Exhibit No. HWS-2

Schedule H

Line No.	Description				Total
1	Materials	4,813,193			4,813,193
2					0
3	Co. Materials & Supplies	4,813,193	0	0	4,813,193
4	Less: Non-Incremental Costs	0	0	0	0
5	Less : Capitalized Costs	(3,592,133)			(3,592,133)
6	Company Requested Materials	1,221,060	0	0	1,221,060
7	Co. Materials & Supplies	4,813,193			4,813,193
8	Less: Non-Incremental Costs				
9	Less : Capitalized Costs	(3,592,133)			(3,592,133)
10	OPC Recommended Materials	1,221,060	0	0	1,221,060
11	OPC Retail Adjustment (L.10 - L. 6)	0	0	0	0

Source: Company amount on line 1 is from Company Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Other
 Exhibit No. HWS-2
 Schedule I

Line No.	Description	Other	Employee Expenses	Call Center Costs	Uncollect. A/C Expense	Total
1	Other	165,297				165,297
2	Employee Expenses		77,555			77,555
3	Call Center Costs			26,516		26,516
4	Uncollectible A/C Expense				120,321	120,321
5	Company Other	165,297	77,555	26,516	120,321	389,689
6	Less: Non-Incremental Costs	0			0	0
7	Less : Capitalized Costs	(56)	0	0	0	(56)
8	Company Requested Other	165,241	77,555	26,516	120,321	389,633
9	Co. Revised Other	165,297	77,555	26,516	120,321	389,689
10	Unsupported Costs				0	0
11	Capitalized Costs	(56)	0	0	0	(56)
12	Other Costs Per OPC	165,241	77,555	26,516	120,321	389,633
13	OPC Retail Adjustment (L.12 - L. 8)	0	0	0	0	0

Source: Company amounts on lines 1-4 are from Company Revised Exhibit MDN-4.

Florida Public Utilities Company

Storm Restoration Costs

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Capitalizable Costs

Exhibit No. HWS-2

Schedule J

<u>Per Company</u>				
<u>Line No.</u>	<u>Description</u>	<u>Plant</u>	<u>Removal</u>	<u>Capitalized</u>
1	Regular Payroll Costs	177,937	46,390	224,327
2	Overtime Payroll	93,852	46,554	140,406
3	Overhead Allocations	187,162	45,098	232,260
4	Dept. Cost Alloc. on Capital/OH Alloc	46,027		46,027 a
5	Contractors	15,851,720	7,311,369	23,163,089
6	Alternative School	0	0	0 a
7	Materials & Supplies	3,646,572	(54,439)	3,592,133 a
8	Miscellaneous	56		56 a
9	Clearing			
10	Total	<u>20,003,326</u>	<u>7,394,972</u>	<u>27,398,298</u>
11	OPC Revised Capital Costs	<u>20,003,326</u>	<u>7,394,972</u>	<u>27,398,298</u>
12	Total Capital Cost Adjustment	<u>0</u>	<u>0</u>	<u>0</u>

Source: Company initial response to OPC Interrogatory No. 2.

Line 10 amount is from Company Revised Exhibit MDN-4.

a Supplemental Response to Citizens' Interrogatory No. 5-97

b Revised Response to Citizens' Interrogatory No. 1-24

Florida Public Utilities Company

Limited **Proceeding** Electric

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Estimated First Year Rev. Requirement

Exhibit No. HWS-3

<u>Line No.</u>	<u>Revenue Requirement Calculation</u>	<u>Projected 2020</u>	
1	Jurisdictional Rate Base	67,248,113	Revised MDN-1, P.1
2	Cost of Short-term Debt	<u>3.60%</u>	Revised MDN-1, P.12
3	Required Jurisdictional Net Operating Income	2,420,932	
4	Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,722,730)</u>	Revised MDN-1, P.1
5	Net Operating Income Deficiency (Excess)	7,143,662	
6	Net Operating Income Multiplier	<u>1.3295</u>	Revised MDN-1, P.1
7	Revenue Requirement	9,497,499	
8	Revenue Requirement Per Company	<u>11,884,648</u>	Revised MDN-1, P.1
9	Difference in Return Requested	<u><u>(2,387,149)</u></u>	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 18
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: Helmuth Schultz HWS-3

Florida Public Utilities Company

Limited **Proceeding** Electric

Docket No. 20190156-EI

Docket No. 20190155-EI

Docket No. 20190174-EI

Estimated First Year Rev. Requirement

Exhibit No. HWS-4

<u>Line No.</u>		<u>Projected 2020</u>	
1	Jurisdictional Rate Base	67,248,113	Revised MDN-1, P.1
2	Exclude New Plant	<u>(18,798,487)</u>	Revised MDN-1, P.2
3	Adjusted Jurisdictional Rate Base	48,449,626	
4	Rate of Return on Rate Base	<u>6.27%</u>	Revised MDN-1, P.1
5	Required Jurisdictional Net Operating Income	3,037,792	
6	Revised Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,026,050)</u>	
7	Net Operating Income Deficiency (Excess)	7,063,842	
8	Net Operating Income Multiplier	<u>1.3295</u>	Revised MDN-1, P.1
9	Revenue Requirement	9,391,377	
10	Revenue Requirement Per Company	<u>11,884,648</u>	Revised MDN-1, P.1
11	Difference in Return Requested	<u>(2,493,271)</u>	
12	Jurisdictional Adjusted Net Operating Income (Loss)	(4,722,730)	Revised MDN-1, P.1
13	Depreciation Excluded	<u>696,680</u>	Revised MDN-1, P.10
14	Revised Jurisdictional Adjusted Net Operating Income (Loss)	<u>(4,026,050)</u>	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 19
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: Helmuth Schultz HWS-4

Florida Public Utilities Company
 Limited Proceeding Electric

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 Hourly Cost Comparison
 Exhibit HWS-5

Line No.	Description	Cost	Hours	Average Rate
1	Average Cost Per Hour of All Vendors	46,223,973	328,608	141
2	FPL Cost and Hours in Response	[REDACTED]	[REDACTED]	[REDACTED]
3	Adjusted Total	[REDACTED]	[REDACTED]	[REDACTED]
4	Employee Expenses	77,555		
5	Logistics	1,754,780		
6	Fuel	1,475,235		
7	Equipment Rental	232,334		
8	Call Center Costs	26,516		
9	Other	165,297		
10	Other Contractor Costs	371,875		
11	Loaded Cost for Contractors	37,013,073	255,389	145
12	FPL Billing	[REDACTED]	[REDACTED]	[REDACTED]
13		[REDACTED]	[REDACTED]	[REDACTED]
14	Billing Rate Difference	[REDACTED]	[REDACTED]	[REDACTED]
15		[REDACTED]	[REDACTED]	[REDACTED]
16	Proposed Adjustment	(4,788,243)		
17		[REDACTED]	[REDACTED]	[REDACTED]
18	Billing	[REDACTED]	[REDACTED]	[REDACTED]
19	Materials	4,813,193		
20	FPL Materials and Other Costs	[REDACTED]	[REDACTED]	[REDACTED]
21	FPUC Payroll and Payroll Costs	[REDACTED]	[REDACTED]	[REDACTED]
22	Other Tree Costs Not In Response	598,929		Cost would lower average
23	Other Line Costs Not In Response	[REDACTED]	[REDACTED]	Cost would lower average
24	Uncollectible Expense	120,321		
25	Enco in Citizens' IR No. 1-12	(33,289)		
26		67,329,957		
27	Storm Restoration Costs Per Co.	67,329,958		
28	Difference	(1)		

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 20
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: Helmuth Schultz HWS-5

ARC American Invoices Over \$25,000

Journal	Originating_	Journal_Number	Amount	Description	Vendor_Name	Document_1	Document_2	Apply_Date	Type	FE18164697W1070	FE18554697W1070	FE18564697W1070	FE18584697W1070
_Type	Org												
SYS-AP	FC00	JRNL00477078	396,398.99	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-1	VO670231	12/10/2018	Contractor Cost	\$ 5,787.43	\$ 56,645.42	\$ 34,605.63	\$ 1,744.16
SYS-AP	FC00	JRNL00477078	556,837.99	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-5	VO670232	12/10/2018	Contractor Cost	\$ 8,129.83	\$ -79,572.15	\$ 48,611.96	\$ 2,450.09
SYS-AP	FC00	JRNL00477078	1,509,543.47	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-2	VO670234	12/10/2018	Contractor Cost	\$ 22,039.33	\$ 215,713.76	\$ 131,783.14	\$ 6,641.99
SYS-AP	FC00	JRNL00477078	1,798,601.95	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-3	VO670235	12/10/2018	Contractor Cost	\$ 26,259.59	\$ 257,020.22	\$ 157,017.95	\$ 7,913.85
SYS-AP	FC00	JRNL00477078	1,805,810.77	HURR MICHAEL	ARC AMERICAN INC	MIFPUC-4	VO670236	12/10/2018	Contractor Cost	\$ 26,364.84	\$ 258,050.36	\$ 157,647.28	\$ 7,945.57

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 21
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: Helmuth Schultz HWS-6

ARC American Invoices Over \$25,000

Journal Originating		Journal_Number	Amount	Description	Vendor_Name	FE18594697W1070	FE18604697W1070	FE18614697W1070	FE18624697W1070	FE18164697R1089	FE18554697R1089
_Type	Org										
SYS-AP	FC00	JRNL00477078	396,398.99	HURR MICHAEL	ARC AMERICAN INC	\$ 7,927.98	\$ 356.76	\$ 19,423.55	\$ 237.84	\$ 1,149.56	\$ 45,110.21
SYS-AP	FC00	JRNL00477078	556,837.99	HURR MICHAEL	ARC AMERICAN INC	\$ 11,136.76	\$ 501.15	\$ 27,285.06	\$ 334.10	\$ 1,614.83	\$ 69,368.16
SYS-AP	FC00	JRNL00477078	1,509,543.47	HURR MICHAEL	ARC AMERICAN INC	\$ 30,190.87	\$ 1,358.59	\$ 73,967.63	\$ 905.73	\$ 4,377.68	\$ 171,786.05
SYS-AP	FC00	JRNL00477078	1,798,601.95	HURR MICHAEL	ARC AMERICAN INC	\$ 35,972.04	\$ 1,618.74	\$ 88,131.50	\$ 1,079.16	\$ 5,215.95	\$ 204,680.90
SYS-AP	FC00	JRNL00477078	1,805,810.77	HURR MICHAEL	ARC AMERICAN INC	\$ 36,116.22	\$ 1,625.23	\$ 88,484.73	\$ 1,083.49	\$ 5,236.85	\$ 205,501.27

ARC American Invoices Over \$25,000

Journal Originating_		Journal_Number	Amount	Description	Vendor_Name	FE18564697R1089	FE18584697R1089	FE18594697R1089	FE18614697R1089	FE18904697S1430	FE18654697W1070	SUMMARY
_Type	Org											
SYS-AP	FC00	JRN100477078	396,398.99	HURR MICHAEL	ARC AMERICAN INC	\$ 15,618.12	\$ 356.76		\$ 2,021.63	\$ 205,413.96		\$ -
SYS-AP	FC00	JRN100477078	556,837.99	HURR MICHAEL	ARC AMERICAN INC	\$ 21,939.42	\$ 501.15		\$ 2,839.87	\$ 288,553.45		\$ -
SYS-AP	FC00	JRN100477078	1,509,543.47	HURR MICHAEL	ARC AMERICAN INC	\$ 59,476.01	\$ 1,358.59		\$ 7,698.67	\$ 782,245.43		\$ -
SYS-AP	FC00	JRN100477078	1,798,601.95	HURR MICHAEL	ARC AMERICAN INC	\$ 70,864.92	\$ 1,618.74		\$ 9,172.87	\$ 932,035.53		\$ -
SYS-AP	FC00	JRN100477078	1,805,810.77	HURR MICHAEL	ARC AMERICAN INC	\$ 71,148.94	\$ 1,625.23		\$ 9,209.63	\$ 935,771.14		\$ -

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 OPC POD 1 No. 4a Exhibit
 HWS-6
 Page 3 of 23

Vendor	ARC American, Inc	
Billing Address	P.O. Box 599	Wakarusa,
Vendor Number	IN 46573	
	VN015056	

Crew Reference

Foreman	Groundman
Senior Lineman	Safety
Equipment Operator	Mechanic
Line Tech B and Line Tech C	Apprentice Helper

Dates Secured

10/12/2018 - 11/05/18

Starting Travel Location

Wakarusa, IN

Layover Destination (If applicable)

N/A

Miles

N/A

Ending Destination

Marianna, FL

Miles

0

Fuel Charge only

Assumed Travel Days

10/11/2018 & 10/12/2018

Arrival Date

10/12/2018

Date Released

11/5/2018

Demobilization Travel Location

Marianna, FL

Layover Destination (if applicable)

N/A

Miles

N/A

Ending Destination

Wakarusa, IN

Miles

0

Fuel Charge only

Hurricane Michael Contractor Cost Data Base
1/31/2019

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Gen. Foreman	OT	Hr	123	160.21	19,705.83	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Foreman	OT	Hr	392	148.21	58,098.32	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	839	136.22	114,288.58	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Eqp. Operator	OT	Hr	96	116.87	11,219.52	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech C	OT	Hr	41	110.51	4,530.91	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech B	OT	Hr	82	118.24	9,695.68	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Groundman	OT	Hr	333	99.27	33,056.91	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Safety	OT	Hr	123	148.21	18,229.83	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Mechanic	OT	Hr	41	116.87	4,791.67	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Labor	Apprentice Helper	OT	Hr	228	102.25	23,313.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	82	50.00	4,100.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	638	50.00	31,900.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	123	50.00	6,150.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	187	60.00	11,220.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Mech. Truck	N/A	Hr	265	45.00	11,925.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Pick Up Truck	N/A	Hr	647	20.00	12,940.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Eqp	Pole Trailer	N/A	Hr	41	15.00	615.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Per Diem	Meals	N/A	Ea	153	18.00	2,754.00	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Mobilization	Fuel	N/A	Ea	1	7,414.07	7,414.07	
ARC American	MIFPUC-1	10/13/2018	WE-10/13/18	Per Diem	Hotel	N/A	Ea	1	8,210.67	8,210.67	396,398.99
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	OT	Hr	352	160.21	56,393.92	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	OT	Hr	1,200	148.21	177,852.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	DT	Hr	160	192.19	30,750.40	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,592	136.22	353,082.24	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	352	176.19	62,018.88	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	OT	Hr	544	116.87	63,577.28	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	DT	Hr	48	151.13	7,254.24	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	OT	Hr	320	110.51	35,363.20	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	DT	Hr	16	136.23	2,179.68	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	OT	Hr	256	118.24	30,269.44	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	DT	Hr	32	152.22	4,871.04	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	OT	Hr	1,264	99.27	125,477.28	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	DT	Hr	144	117.21	16,878.24	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	OT	Hr	160	116.87	18,699.20	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	DT	Hr	16	151.13	2,418.08	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	DT	Hr	96	130.74	12,551.04	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	416	50.00	20,800.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	2,400	50.00	120,000.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Over 65'	N/A	Hr	80	65.00	5,200.00	

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
OPC-POD 1 No. 4a
Exhibit HWS-6
Page 5 of 23

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	688	50.00	34,400.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	624	60.00	37,440.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Mechanic Truck	N/A	Hr	960	45.00	43,200.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Pick Up Truck	N/A	Hr	1,984	20.00	39,680.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Tracked	N/A	Hr	96	70.00	6,720.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Rope Rig (Puller)	N/A	Hr	160	55.00	8,800.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	X100 Blocks	N/A	Hr	64	2.00	128.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	45 Ton Crane	N/A	Hr	64	145.00	9,280.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Low Boy	N/A	Hr	128	38.00	4,864.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Wire Cart	N/A	Hr	80	20.00	1,600.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Tractor (Semi)	N/A	Hr	128	45.00	5,760.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Air Compressor	N/A	Hr	32	15.00	480.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	165.00	5,280.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	Flat Bed Truck	N/A	Hr	32	35.00	1,120.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Per Diem	Meals	N/A	Ea	120	18.00	2,160.00	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Mobilization	Fuel	N/A	Ea	1	2,051.63	2,051.63	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Per Diem	Hotel	N/A	Ea	1	2,349.27	2,349.27	
ARC American	MIFPUC-2	11/12/2018	WE-10/20/18	Eqp	40' Tri Cam Container	N/A	Ea	1	804.17	804.17	1,509,543.47
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Gen. Foreman	OT	Hr	384	160.21	61,520.64	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Gen. Foreman	DT	Hr	64	208.18	13,323.52	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Foreman	OT	Hr	1,408	148.21	208,679.68	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Foreman	DT	Hr	224	192.19	43,050.56	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,784	136.22	379,236.48	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	464	176.19	81,752.16	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Eqp. Operator	OT	Hr	560	116.87	65,447.20	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Eqp. Operator	DT	Hr	96	151.13	14,508.48	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech C	OT	Hr	384	110.51	42,435.84	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech B	OT	Hr	288	118.24	34,053.12	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Groundman	OT	Hr	1,520	99.27	150,890.40	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Groundman	DT	Hr	256	117.21	30,005.76	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Mechanic	OT	Hr	192	116.87	22,439.04	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Apprentice Helper	OT	Hr	800	102.25	81,800.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Labor	Apprentice Helper	DT	Hr	144	130.74	18,826.56	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	560	50.00	28,000.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	2,912	50.00	145,600.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Bucket Truck Over 65'	N/A	Hr	112	65.00	7,280.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	896	50.00	44,800.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	784	60.00	47,040.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Mechanic Truck	N/A	Hr	1,008	45.00	45,360.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Pick Up Truck	N/A	Hr	2,128	20.00	42,560.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Digger Tracked	N/A	Hr	224	70.00	15,680.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Rope Rig (Puller)	N/A	Hr	368	55.00	20,240.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	X100 Blocks	N/A	Hr	112	2.00	224.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Low Boy	N/A	Hr	224	38.00	8,512.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Wire Cart	N/A	Hr	224	20.00	4,480.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Tractor (Semi)	N/A	Hr	224	45.00	10,080.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Air Compressor	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Eqp	Flat Bed Truck	N/A	Hr	112	35.00	3,920.00	
ARC American	MIFPUC-3	10/31/2018	WE-10/27/18	Mobilization	Fuel	N/A	Ea	1	325.47	325.47	1,798,601.95
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Gen. Foreman	OT	Hr	368	160.21	58,957.28	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Gen. Foreman	DT	Hr	64	208.18	13,323.52	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Foreman	OT	Hr	1,488	148.21	220,536.48	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Foreman	DT	Hr	240	192.19	46,125.60	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,752	136.22	374,877.44	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	464	176.19	81,752.16	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Eqp. Operator	OT	Hr	480	116.87	56,097.60	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Eqp. Operator	DT	Hr	80	151.13	12,090.40	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech C	OT	Hr	384	110.51	42,435.84	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech B	OT	Hr	288	118.24	34,053.12	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Groundman	OT	Hr	1,440	99.27	142,948.80	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Mechanic	OT	Hr	192	116.87	22,439.04	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Rear Prop. Mach. (Back Yard)	N/A	Hr	544	50.00	27,200.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	2,896	50.00	144,800.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Bucket Truck Over 65'	N/A	Hr	112	65.00	7,280.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	880	50.00	44,000.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	784	60.00	47,040.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Mechanic Truck	N/A	Hr	1,008	45.00	45,360.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Pick Up Truck	N/A	Hr	2,112	20.00	42,240.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Digger Tracked	N/A	Hr	224	70.00	15,680.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Rope Rig (Puller)	N/A	Hr	448	55.00	24,640.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	X100 Blocks	N/A	Hr	112	2.00	224.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00	

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
OPC POD 1 No. 4a
Exhibit HWS-6
Page 7 of 23

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Low Boy	N/A	Hr	224	38.00	8,512.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Wire Cart	N/A	Hr	224	20.00	4,480.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Tractor (Semi)	N/A	Hr	224	45.00	10,080.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Air Compressor	N/A	Hr	112	15.00	1,680.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Flat Bed Truck	N/A	Hr	112	35.00	3,920.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Per Diem	Meals	N/A	Ea	792	18.00	14,256.00	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Mobilization	Fuel	N/A	Ea	1	8,202.93	8,202.93	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Per Diem	Hotel	N/A	Ea	1	80.56	80.56	
ARC American	MIFPUC-4	11/12/2018	WE-11/03/18	Eqp	Excavator Rental	N/A	Hr	1	2,253.84	2,253.84	1,805,810.77
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Gen. Foreman	OT	Hr	48	160.21	7,690.08	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Foreman	OT	Hr	256	148.21	37,941.76	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Foreman	DT	Hr	256	192.19	49,200.64	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	448	136.22	61,026.56	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	448	176.19	78,933.12	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Equipment Operator	OT	Hr	80	116.87	9,349.60	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Equipment Operator	DT	Hr	80	151.13	12,090.40	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech C	OT	Hr	64	110.51	7,072.64	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech B	OT	Hr	48	118.24	5,675.52	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Groundman	OT	Hr	240	99.27	23,824.80	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Safety	OT	Hr	48	148.21	7,114.08	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Mechanic	OT	Hr	32	116.87	3,739.84	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Apprentice Helper	OT	Hr	128	102.25	13,088.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Rear Prop. Machine (Back Yard)	N/A	Hr	160	50.00	8,000.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	832	50.00	41,600.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Over 65'	N/A	Hr	32	65.00	2,080.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	256	50.00	12,800.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	224	60.00	13,440.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Mechanic Truck	N/A	Hr	288	45.00	12,960.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Pick Up Truck	N/A	Hr	576	20.00	11,520.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Pole Trailer	N/A	Hr	32	15.00	480.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Bucket Truck Tracked	N/A	Hr	32	70.00	2,240.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Digger Tracked	N/A	Hr	64	70.00	4,480.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Rope Rig (Puller)	N/A	Hr	128	55.00	7,040.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	X100 Blocks	N/A	Hr	32	2.00	64.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	45 Ton Crane	N/A	Hr	32	145.00	4,640.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Low Boy	N/A	Hr	64	38.00	2,432.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Wire Cart	N/A	Hr	64	20.00	1,280.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Tractor (Semi)	N/A	Hr	64	45.00	2,880.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Air Compressor	N/A	Hr	32	15.00	480.00	

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
OPC POD 1 No. 4a
Exhibit HWS-6
Page 8 of 23

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	165.00	5,280.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Eqp	Flat Bed Truck	N/A	Hr	32	35.00	1,120.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Per Diem	Meals	N/A	Ea	522	18.00	9,396.00	
ARC American	MIFPUC-5	11/12/2018	WE-11/10/18	Mobilization	Fuel	N/A	Ea	1	8,694.63	8,694.63	556,837.99
Totals											6,067,199.17

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 OPC POD 1 No. 4a
 Exhibit HWS-6
 Page 9 of 23

Arc American, Inc. Contractor Information

Company Information	
Company	Arc American, Inc.
Headquarters Address	311 South Indiana Ave. Wakarusa, IN 46573
P.O. Box Address	PO Box 599, Wakarusa, IN 46573
Company Contact Person	Paris E. Bryan
Title	CFO
Email	paris@arcamerican.com
Phone	Office: (574)862-1920 Cell: (330)447-0660
Date Rates Submitted	10-12-2018
Date Rates Expire	12-31-2018
Banking Information	
Company Name	Arc American, Inc.
Remit to Address	PO Box 599, Wakarusa, IN 46573
Tax ID Number	45-5518222
Email Address for Remittance Advice	paris@arcamerican.com
Bank Name	Lake City Bank
Location	Goshen, Indiana
Routing Number (ABA)	74903719
Account Number	1011699400
Account Name	Arc American, Inc.
Additional Notes-Working Conditions	Clarifying Statements
Are your crews represented and qualified to work in union labor markets?	Yes. Home Local 1393
Define your normal scheduled work week? (days and hours)	5 days at 10 hours/day
Define when your straight time rate shall apply?	N/A
Define when your overtime rate shall apply?	Emergency Storm Restoration is Monday through Saturday all hours worked are overtime up to 16 hours/day. This does not apply for inclement weather.
Define when your double time rate shall apply?	Sundays are all doubletime. Hours above 16 hours a day and any inclement weather determinations
Define how you will bill for meals when not provided by Duke?	Meals are reimbursed at the price of our home Local 1393 and 3 billable meals per day, if not provided (\$18/meal).
Define how you will bill for lodging or other incidentals if not provided?	Lodging, tolls, and fuel are billed at cost to the utility.
Include any other clarifying statements.	

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 OPC POD 1 No. 4a
 Exhibit HWS-6
 Page 10 of 23

Arc American, Inc. Storm Rates

<i>Labor Description</i>	<i>Hourly Labor Rate</i>	
Superintendent (ST)	\$	114.24
Superintendent (OT)	\$	162.21
Superintendent (DT)	\$	210.18
General Foreman (ST)	\$	112.24
General Foreman (OT)	\$	160.21
General Foreman (DT)	\$	208.18
Foreman (ST)	\$	104.24
Foreman (OT)	\$	148.71
Foreman(DT)	\$	192.19
Senior Lineman / Line Tech A (ST) (Min 6 years experience)	\$	98.24
Senior Lineman/ Line Tech A (OT)	\$	136.22
Senior Lineman/ Line Tech A (DT)	\$	176.19
Journeyman / Line Tech B (ST) (Min 3 - 4 years experience)	\$	84.26
Journeyman/ Line Tech B (OT)	\$	118.24
Journeyman/ Line Tech B (DT)	\$	152.22
Apprentice / Line Tech C (ST) (Min 1 year experience)	\$	76.26
Apprentice/ Line Tech C (OT)	\$	110.51
Apprentice/ Line Tech C (DT)	\$	136.23
Apprentice Helper (ST) (< 1 year experience)	\$	73.92
Apprentice Helper (OT)	\$	102.25
Apprentice Helper (DT)	\$	130.74
Equipment Operator (ST)	\$	77.40
Equipment Operator (OT)	\$	116.87
Equipment Operator (DT)	\$	151.13
Driver / Groundman (ST)	\$	66.75
Driver / Groundman (OT)	\$	99.27
Driver/ Ground man (DT)	\$	117.21
Mechanic (ST)	\$	77.40
Mechanic (OT)	\$	116.87
Mechanic (DT)	\$	151.13
Safety Professional (ST)	\$	104.24
Safety Professional (OT)	\$	148.21
Safety Professional (DT)	\$	192.19
<i>Equipment Descriptions</i>	<i>Hourly Rate</i>	
Pick-up Truck	\$	20.00
1 Ton Pickup	\$	30.00
Flatbed Truck	\$	35.00
Mechanic or Utility Bed Service Truck	\$	45.00
Bucket or Material Handler Up To 55'	\$	50.00
Bucket or Material Handler Up To 56' - 65'	\$	60.00
Bucket or Material Handler > 65'	\$	65.00
Bucket or Material Handler Tracked	\$	70.00
Digger Derrick up to 50'	\$	50.00
Digger Derrick > 50'	\$	60.00
Digger Derrick Tracked	\$	70.00
Pole Trailer	\$	15.00
Material Trailer	\$	15.00
Rope Rig (Pulley)	\$	55.00
4 Place Wire Cart	\$	20.00
Mini Excavator	\$	35.00
Rear Property Machine (Backyard Machine)	\$	50.00
ATV (All-Terrain Vehicle)	\$	15.00

Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
OPC POD 1 No. 48
Exhibit HWS-6
Page 11 of 23

Hurricane Michael Contractor Cost Data Base

Contractor	Invoice #	Invoice Date	Work Period	Charge Type	Description	Labor Rate Type	Quantity Type	Quantity	Rate	Ext. Amount	Inv. Tot.
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Gen. Foreman	OT	Hr	123	160.21	19,705.83	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Foreman	OT	Hr	392	148.21	58,098.32	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	839	136.22	114,288.58	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Eqp. Operator	OT	Hr	96	116.87	11,219.52	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech C	OT	Hr	41	110.51	4,530.91	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Line Tech B	OT	Hr	82	118.24	9,695.68	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Groundman	OT	Hr	333	99.27	33,056.91	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Safety	OT	Hr	123	148.21	18,229.83	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Mechanic	OT	Hr	41	116.87	4,791.67	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Labor	Apprentice Helper	OT	Hr	228	102.25	23,313.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	82	50.00	4,100.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	638	50.00	31,900.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	123	50.00	6,150.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	187	60.00	11,220.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Mech. Truck	N/A	Hr	265	45.00	11,925.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Pick Up Truck	N/A	Hr	647	20.00	12,940.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Eqp	Pole Trailer	N/A	Hr	41	15.00	615.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Per Diem	Meals	N/A	Ea	153	18.00	2,754.00	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Mobilization	Fuel	N/A	Ea	1	7,414.07	7,414.07	
ARC American	MIPUC-1	10/13/2018	WE-10/13/18	Per Diem	Hotel	N/A	Ea	1	8,210.67	8,210.67	396,390.99
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	OT	Hr	352	160.21	56,393.92	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	OT	Hr	1,200	148.21	177,852.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Foreman	DT	Hr	160	192.19	30,750.40	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,592	136.22	353,082.24	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	352	176.19	62,018.88	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	OT	Hr	544	116.87	63,577.28	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Eqp. Operator	DT	Hr	48	151.13	7,254.24	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	OT	Hr	320	110.51	35,363.20	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech C	DT	Hr	16	136.23	2,179.68	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	OT	Hr	256	118.24	30,269.44	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Line Tech B	DT	Hr	32	152.22	4,871.04	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	OT	Hr	1,264	99.27	125,477.28	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Groundman	DT	Hr	144	117.21	16,878.24	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	OT	Hr	160	116.87	18,699.20	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Mechanic	DT	Hr	16	151.13	2,418.08	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Labor	Apprentice Helper	DT	Hr	96	130.74	12,551.04	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	416	50.00	20,800.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	2,400	50.00	120,000.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Bucket Truck Over 65'	N/A	Hr	80	65.00	5,200.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	688	50.00	34,400.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	624	60.00	37,440.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Mechanic Truck	N/A	Hr	960	45.00	43,200.00	
ARC American	MIPUC-2	11/12/2018	WE-10/20/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 OPC POD 1 No. 4a
 Exhibit HWS-6
 Page 12 of 23

ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Pick Up Truck	N/A				
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Pole Trailer	N/A	Hr	1,984	20.00	39,680.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	15.00	1,680.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Digger Tracked	N/A	Hr	96	70.00	6,720.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Rope Rig (Puller)	N/A	Hr	112	70.00	7,840.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	X100 Blocks	N/A	Hr	160	55.00	8,800.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	45 Ton Crane	N/A	Hr	64	2.00	128.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Low Boy	N/A	Hr	64	145.00	9,280.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Wire Cart	N/A	Hr	128	38.00	4,864.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Tractor (Semi)	N/A	Hr	80	20.00	1,600.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Air Compressor	N/A	Hr	128	45.00	5,760.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	15.00	480.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	Flat Bed Truck	N/A	Hr	32	165.00	5,280.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Per Diem	Meals	N/A	Hr	32	35.00	1,120.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Mobilization	Fuel	N/A	Ea	120	18.00	2,160.00
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Per Diem	Hotel	N/A	Ea	1	2,051.63	2,051.63
ARC American	MI PUC 3	11/12/2018 WE-10/20/18	Eqp	40' Tri Cam Container	N/A	Ea	1	2,349.27	2,349.27
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Gen. Foreman	OT	Hr	1	804.17	804.17
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Gen. Foreman	DT	Hr	384	160.21	61,520.64
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Foreman	OT	Hr	64	208.18	13,323.52
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Foreman	DT	Hr	1,408	148.21	208,679.68
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	224	192.19	43,050.56
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	2,784	136.22	379,236.48
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Eqp. Operator	OT	Hr	464	176.19	81,752.16
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Eqp. Operator	DT	Hr	560	116.87	65,447.20
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech C	OT	Hr	96	151.13	14,508.48
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech C	DT	Hr	384	110.51	42,435.84
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech B	OT	Hr	64	136.23	8,718.72
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Line Tech B	DT	Hr	288	118.24	34,053.12
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Groundman	OT	Hr	48	152.22	7,306.56
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Groundman	DT	Hr	1,520	99.27	150,890.40
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Safety	OT	Hr	256	117.21	30,005.76
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Safety	DT	Hr	288	148.21	42,684.48
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Mechanic	OT	Hr	48	192.19	9,225.12
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Mechanic	DT	Hr	192	116.87	22,439.04
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Apprentice Helper	OT	Hr	32	151.13	4,836.16
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Labor	Apprentice Helper	DT	Hr	800	102.25	81,800.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Rear Prop. Mach. (Back Yard	N/A	Hr	144	130.74	18,826.56
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Bucket Truck Up To 55'	N/A	Hr	560	50.00	28,000.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Bucket Truck Over 65'	N/A	Hr	2,912	50.00	145,600.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	112	65.00	7,280.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	896	50.00	44,800.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Mechanic Truck	N/A	Hr	784	60.00	47,040.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Mini Excavator	N/A	Hr	1,008	45.00	45,360.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Pick Up Truck	N/A	Hr	224	35.00	7,840.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Pole Trailer	N/A	Hr	2,128	20.00	42,560.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	15.00	1,680.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Digger Tracked	N/A	Hr	112	70.00	7,840.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	Rope Rig (Puller)	N/A	Hr	224	70.00	15,680.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	X100 Blocks	N/A	Hr	368	55.00	20,240.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	45 Ton Crane	N/A	Hr	112	2.00	224.00
ARC American	MI PUC 3	10/31/2018 WE-10/27/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00

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Docket No. 20190156-EI
Docket No. 20190155-EI
Docket No. 20190174-EI
OPC-POD 1 No. 4a
Exhibit HWS-6
Page 13 of 23

ARC American	MIPUC-3	10/31/2018 WE-10/27/18	Eqp	Low Boy	N/A					
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Eqp	Wire Cart	N/A	Hr	224	38.00	8,512.00	
ARC American	MIPUC-3	10/31/2018 WE-10/27/18	Eqp	Tractor (Semi)	N/A	Hr	224	20.00	4,480.00	
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Eqp	Air Compressor	N/A	Hr	224	45.00	10,080.00	
ARC American	MIPUC-3	10/31/2018 WE-10/27/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	15.00	1,680.00	
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Eqp	Flat Bed Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIPUC-5	10/31/2018 WE-10/27/18	Mobilization	Fuel	N/A	Hr	112	35.00	3,920.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Gen. Foreman	OT	Hr	368	160.21	58,957.28	147,981,601.95
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Gen. Foreman	DT	Hr	64	208.18	13,323.52	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Foreman	OT	Hr	1,488	148.21	220,536.48	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Foreman	DT	Hr	240	192.19	46,125.60	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	2,752	136.22	374,877.44	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	464	176.19	81,752.16	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Eqp. Operator	OT	Hr	480	116.87	56,097.60	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Eqp. Operator	DT	Hr	80	151.13	12,090.40	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Line Tech C	OT	Hr	384	110.51	42,435.84	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Line Tech B	OT	Hr	288	118.24	34,053.12	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Groundman	OT	Hr	1,440	99.27	142,948.80	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Safety	OT	Hr	288	148.21	42,684.48	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Safety	DT	Hr	48	192.19	9,225.12	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Mechanic	OT	Hr	192	116.87	22,439.04	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Labor	Apprentice Helper	OT	Hr	768	102.25	78,528.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Rear Prop. Mach. (Back Yard)	N/A	Hr	544	50.00	27,200.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	2,896	50.00	144,800.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Bucket Truck Over 65'	N/A	Hr	112	65.00	7,280.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	880	50.00	44,000.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	784	60.00	47,040.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Mechanic Truck	N/A	Hr	1,008	45.00	45,360.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Mini Excavator	N/A	Hr	224	35.00	7,840.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Pick Up Truck	N/A	Hr	2,112	20.00	42,240.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Pole Trailer	N/A	Hr	112	15.00	1,680.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Bucket Truck Tracked	N/A	Hr	112	70.00	7,840.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Digger Tracked	N/A	Hr	224	70.00	15,680.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Rope Rig (Puller)	N/A	Hr	448	55.00	24,640.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	X100 Blocks	N/A	Hr	112	2.00	224.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	45 Ton Crane	N/A	Hr	112	145.00	16,240.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Low Boy	N/A	Hr	224	38.00	8,512.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Wire Cart	N/A	Hr	224	20.00	4,480.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Tractor (Semi)	N/A	Hr	224	45.00	10,080.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Air Compressor	N/A	Hr	112	15.00	1,680.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	112	165.00	18,480.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Flat Bed Truck	N/A	Hr	112	35.00	3,920.00	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Per Diem	Meals	N/A	Ea	792	18.00	14,256.00	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Mobilization	Fuel	N/A	Ea	1	8,202.93	8,202.93	
ARC American	MIPUC-3	11/12/2018 WE-11/03/18	Per Diem	Hotel	N/A	Ea	1	80.56	80.56	
ARC American	MIPUC-5	11/12/2018 WE-11/03/18	Eqp	Excavator Rental	N/A	Hr	1	2,253.84	2,253.84	1,805,810.77

Docket No. 20190156-EI
 Docket No. 20190155-EI
 Docket No. 20190174-EI
 OPG POD 1 No. 4a
 Exhibit HWS-6
 Page 14 of 23

ARC American	11/12/2018 WE-11/10/18	Labor	Gen. Foreman	OT	Hr	48	160.21	7,690.08
ARC American	11/12/2018 WE-11/10/18	Labor	Gen. Foreman	DT	Hr	48	208.18	9,992.64
ARC American	11/12/2018 WE-11/10/18	Labor	Foreman	OT	Hr	256	148.21	37,941.76
ARC American	11/12/2018 WE-11/10/18	Labor	Foreman	DT	Hr	256	192.19	49,200.64
ARC American	11/12/2018 WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	OT	Hr	448	136.22	61,026.56
ARC American	11/12/2018 WE-11/10/18	Labor	Sr. Lineman/Journey Lineman	DT	Hr	448	176.19	78,933.12
ARC American	11/12/2018 WE-11/10/18	Labor	Equipment Operator	OT	Hr	80	116.87	9,349.60
ARC American	11/12/2018 WE-11/10/18	Labor	Equipment Operator	DT	Hr	80	151.13	12,090.40
ARC American	11/12/2018 WE-11/10/18	Labor	Line Tech C	OT	Hr	64	110.51	7,072.64
ARC American	11/12/2018 WE-11/10/18	Labor	Line Tech C	DT	Hr	64	136.23	8,718.72
ARC American	11/12/2018 WE-11/10/18	Labor	Line Tech B	OT	Hr	48	118.24	5,675.52
ARC American	11/12/2018 WE-11/10/18	Labor	Line Tech B	DT	Hr	48	152.22	7,306.56
ARC American	11/12/2018 WE-11/10/18	Labor	Groundman	OT	Hr	240	99.27	23,824.80
ARC American	11/12/2018 WE-11/10/18	Labor	Groundman	DT	Hr	240	117.21	28,130.40
ARC American	11/12/2018 WE-11/10/18	Labor	Safety	OT	Hr	48	148.21	7,114.08
ARC American	11/12/2018 WE-11/10/18	Labor	Safety	DT	Hr	48	192.19	9,225.12
ARC American	11/12/2018 WE-11/10/18	Labor	Mechanic	OT	Hr	32	116.87	3,739.84
ARC American	11/12/2018 WE-11/10/18	Labor	Mechanic	DT	Hr	32	151.13	4,836.16
ARC American	11/12/2018 WE-11/10/18	Labor	Apprentice Helper	OT	Hr	128	102.25	13,088.00
ARC American	11/12/2018 WE-11/10/18	Labor	Apprentice Helper	DT	Hr	128	130.74	16,734.72
ARC American	11/12/2018 WE-11/10/18	Eqp	Rear Prop. Machine (Back Yard)	N/A	Hr	160	50.00	8,000.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Bucket Truck Up to 55'	N/A	Hr	832	50.00	41,600.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Bucket Truck Over 65'	N/A	Hr	32	65.00	2,080.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Digger Derrick Up To 50'	N/A	Hr	256	50.00	12,800.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Digger Derrick Greater Than 50'	N/A	Hr	224	60.00	13,440.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Mechanic Truck	N/A	Hr	288	45.00	12,960.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Mini Excavator	N/A	Hr	64	35.00	2,240.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Pick Up Truck	N/A	Hr	576	20.00	11,520.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Pole Trailer	N/A	Hr	32	15.00	480.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Bucket Truck Tracked	N/A	Hr	32	70.00	2,240.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Digger Tracked	N/A	Hr	64	70.00	4,480.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Rope Rig (Puller)	N/A	Hr	128	55.00	7,040.00
ARC American	11/12/2018 WE-11/10/18	Eqp	X100 Blocks	N/A	Hr	32	2.00	64.00
ARC American	11/12/2018 WE-11/10/18	Eqp	45 Ton Crane	N/A	Hr	32	145.00	4,640.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Low Boy	N/A	Hr	64	38.00	2,432.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Wire Cart	N/A	Hr	64	20.00	1,280.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Tractor (Semi)	N/A	Hr	64	45.00	2,880.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Air Compressor	N/A	Hr	32	15.00	480.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Hydrovac Excavation Truck	N/A	Hr	32	165.00	5,280.00
ARC American	11/12/2018 WE-11/10/18	Eqp	Flat Bed Truck	N/A	Hr	32	35.00	1,120.00
ARC American	11/12/2018 WE-11/10/18	Per Diem	Meals	N/A	Ea	522	18.00	9,396.00
ARC American	11/12/2018 WE-11/10/18	Mobilization	Fuel	N/A	Ea	1	8,694.63	8,694.63

Totals

559,837.99



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46573

Bill To:
 FLORIDA PUBLIC UTILITIES
 2825 PENN AVE
 MARIANNA, FL 32448

*1 day or 2 days?
 11/4/18 - 11/10/18*

Invoice

Date	Invoice #
11/12/2018	MIFPUC-5

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	48	HURRICANE MICHAEL WE 11.10.2018 *		
South	48	GENERAL FOREMAN - OVER TIME	160.21	7,690.08
South	48	GENERAL FOREMAN - DOUBLE TIME	208.18	9,992.64
South	256	FOREMAN - OVER TIME	148.21	37,941.76
South	256	FOREMAN - DOUBLE TIME	192.19	49,200.64
South	448	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	61,026.56
South	448	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	78,933.12
South	80	EQUIPMENT OPERATOR - OVER TIME	116.87	9,349.60
South	80	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	12,090.40
South	64	LINE TECH C - OVER TIME	110.51	7,072.64
South	64	LINE TECH C - DOUBLE TIME	136.23	8,718.72
South	48	LINE TECH B - OVER TIME	118.24	5,675.52
South	48	LINE TECH B - DOUBLE TIME	152.22	7,306.56
South	240	GROUNDMAN - OVER TIME	99.27	23,824.80
South	240	GROUNDMAN - DOUBLE TIME	117.21	28,130.40
South	48	SAFETY - OVER TIME	148.21	7,114.08
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	32	MECHANIC - OVER TIME	116.87	3,739.84
South	32	MECHANIC - DOUBLE TIME	151.13	4,836.16
South	128	APPRENTICE HELPER - OVER TIME	102.25	13,088.00
South	128	APPRENTICE HELPER - DOUBLE TIME	130.74	16,734.72
South	160	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	8,000.00
South	832	BUCKET TRUCK UP TO 55'	50.00	41,600.00
South	32	BUCKET TRUCK OVER 65'	65.00	2,080.00
South	256	DIGGER DERRICK UP TO 50'	50.00	12,800.00
South	224	DIGGER DERRICK GREATER THAN 50'	60.00	13,440.00
South	288	MECHANIC TRUCK	45.00	12,960.00
South	64	MINI EXCAVATOR	35.00	2,240.00
South	576	PICK UP TRUCK	20.00	11,520.00
South	32	POLB TRAILER	13.00	480.00

Total

Thank You!

PR #: 674800
 Date Rcvd: 11-12-18
 Received By: JK
 Scanned Date: 11-21-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Walcarusa, IN 46373

Invoice

Date	Invoice #
11/12/2018	MIFPUC-5

Bill To
FLORIDA PUBLIC UTILITIES 2823 PENN AVE MARIANNA, FL 32448

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	32	BUCKET TRUCK TRACKED	70.00	2,240.00
South	64	DIGGER TRACKED	70.00	4,480.00
South	128	ROPE RIG (PULLER)	55.00	7,040.00
South	32	X100 BLOCKS	2.00	64.00
South	32	45 TON CRANE	145.00	4,640.00
South	64	LOW BOY	38.00	2,432.00
South	64	WIRE CART	20.00	1,280.00
South	64	TRACTOR (SEMI)	45.00	2,880.00
South	32	AIR COMPRESSOR	15.00	480.00
South	32	HYDROVAC EXCAVATION TRUCK (VAC TRUCK)	165.00	5,280.00
South	32	FLAT BED TRUCK	35.00	1,120.00
South	32	MEALS	18.00	9,396.00
South	1	FUEL	8,694.63	8,694.63

	Total	55,414.00
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Thank You!

PR #: 674800
 Date Rcvd: 11-2-18
 Received By: JR
 Scanned Date: 11-2-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46573

Invoice

Date	Invoice #
10/13/2018	MIPPUC-1

Bill To

P.O. No.	Terms
MICHAEL	Net 30

2 days
 10/7/18 - 10/13/18

Item	Quantity	Description	Rate	Amount
		* HURRICANE MICHAEL WE 10.13.2018 *		
South	123	GENERAL FOREMAN - OVER TIME	160.21	19,705.83
South	392	FOREMAN - OVER TIME	148.21	58,098.32
South	839	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	114,288.58
South	96	EQUIPMENT OPERATOR - OVER TIME	116.87	11,219.52
South	41	LINE TECH C - OVER TIME	110.51	4,530.91
South	82	LINE TECH B - OVER TIME	118.24	9,695.68
South	333	GROUNDMAN - OVER TIME	99.27	33,056.91
South	123	SAFETY - OVER TIME	148.21	18,229.83
South	41	MECHANIC	116.87	4,791.67
South	228	APPRENTICE HELPER - OVER TIME	102.25	23,313.00
South	82	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	4,100.00
South	638	BUCKET TRUCK UP TO 55'	50.00	31,900.00
South	123	DIGGER DERRICK UP TO 50'	50.00	6,150.00
South	187	DIGGER DERRICK GREATER THAN 50'	60.00	11,220.00
South	265	MECHANIC TRUCK	45.00	11,925.00
South	64	MINI EXCAVATOR	35.00	2,240.00
South	647	PICK UP TRUCK	20.00	12,940.00
South	41	POLE TRAILER	15.00	615.00
South	153	MBALS	18.00	2,754.00
South	1	FUEL	7,414.07	7,414.07
South	1	HOTEL	8,210.67	8,210.67

	Total	\$96,388.92
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Thank You!

PR #: 6747916
 Date Rcvd: 11-12-18
 Received By: JR
 Scanned Date: 11-21-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46573

Invoice

Date	Invoice #
11/12/2018	MIFPUC-2

Bill To
FLORIDA PUBLIC UTILITIES 2825 PENN AVE MARIANNA, FL 32448

P.O. No.	Terms
MICHAEL	Net 30

71025

10/17/18 - 10/20/18

Item	Quantity	Description	Rate	Amount
	*	HURRICANE MICHAEL WE 10.20.2018 *		
South	352	GENERAL FOREMAN - OVER TIME	160.21	56,393.92
South	48	GENERAL FOREMAN - DOUBLE TIME	208.18	9,992.64
South	1,200	FOREMAN - OVER TIME	148.21	177,852.00
South	160	FOREMAN - DOUBLE TIME	192.19	30,750.40
South	2,592	SENIOR LINSMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	353,082.24
South	352	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	62,018.88
South	544	EQUIPMENT OPERATOR - OVER TIME	116.87	63,577.28
South	48	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	7,254.24
South	320	LINE TECH C - OVER TIME	110.51	35,363.20
South	16	LINE TECH C - DOUBLE TIME	136.23	2,179.68
South	256	LINE TECH B - OVER TIME	118.24	30,269.44
South	32	LINE TECH B - DOUBLE TIME	152.22	4,871.04
South	1,264	GROUNDMAN - OVER TIME	99.27	125,477.28
South	144	GROUNDMAN - DOUBLE TIME	117.21	16,878.24
South	288	SAFETY - OVER TIME	148.21	42,684.48
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	160	MECHANIC - OVER TIME	116.87	18,699.20
South	16	MECHANIC - DOUBLE TIME	151.13	2,418.08
South	768	APPRENTICE HELPER - OVER TIME	102.25	78,528.00
South	96	APPRENTICE HELPER - DOUBLE TIME	130.74	12,551.04
South	416	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	20,800.00
South	2,400	BUCKET TRUCK UP TO 55'	50.00	120,000.00
South	80	BUCKET TRUCK OVER 65'	65.00	5,200.00
South	688	DIGGER DERRICK UP TO 50'	50.00	34,400.00
South	624	DIGGER DERRICK GREATER THAN 50'	60.00	37,440.00
South	960	MECHANIC TRUCK	45.00	43,200.00
South	224	MINI EXCAVATOR	35.00	7,840.00
South	1,984	PICK UP TRUCK	20.00	39,680.00
South	112	POLE TRAILER	15.00	1,680.00

Total

Thank You!

PR #: 674797
 Date Rcvd: 11-12-18
 Received By: *JK*
 Scanned Date: 11-21-18
 Processed By: J Roye

10FZ



ARC American, Inc.
 P.O. Box 599
 Waukara, IN 46573

Invoice

Date	Invoice #
11/12/2018	MIFPUC-2

Bill To
FLORIDA PUBLIC UTILITIES 2825 PENN AVE MARIANNA, FL 32448

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	96	BUCKET TRUCK TRACKED	70.00	6,720.00
South	112	DIGGER TRACKED	70.00	7,840.00
South	160	ROPE RIG (FULLER)	55.00	8,800.00
South	64	X100 BLOCKS	2.00	128.00
South	64	45 TON CRANE	145.00	9,280.00
South	128	LOW BOY	38.00	4,864.00
South	80	WIRE CART	20.00	1,600.00
South	128	TRACTOR (SEMI)	45.00	5,760.00
South	32	AIR COMPRESSOR	15.00	480.00
South	32	HYDROVAC EXCAVATION TRUCK (VAC TRUCK)	165.00	5,280.00
South	32	FLAT BED TRUCK	35.00	1,120.00
South	120	MEALS	18.00	2,160.00
South	1	FUEL	2,051.63	2,051.63
South	1	HOTEL	2,349.27	2,349.27
South	1	40' TRI CAM CONTAINER	804.17	804.17

Total	\$1,509,545.47
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Thank You

PR #: 674797
 Date Rcvd: 11-12-18
 Received By: JR
 Scanned Date: 11-21-18
 Processed By: J Roye

2 of 2



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46373

Invoice

Date	Invoice #
10/31/2018	MIFPUC-3

Bill To

P.O. No.	Terms
MICHAEL	Net 30

7 days.

10/21/18 - 10/27/18

Item	Quantity	Description	Rate	Amount
		* HURRICANE MICHAEL WE 10.27.2018 *		
South	384	GENERAL FOREMAN - OVER TIME	160.21	61,520.64
South	64	GENERAL FOREMAN - DOUBLE TIME	208.18	13,323.52
South	1,408	FOREMAN - OVER TIME	148.21	208,679.68
South	224	FOREMAN - DOUBLE TIME	192.19	43,050.56
South	2,784	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	379,236.48
South	464	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	81,752.16
South	560	EQUIPMENT OPERATOR - OVER TIME	116.87	65,447.20
South	96	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	14,508.48
South	384	LINE TECH C - OVER TIME	110.51	42,435.84
South	64	LINE TECH C - DOUBLE TIME	136.23	8,718.72
South	288	LINE TECH B - OVER TIME	118.24	34,053.12
South	48	LINE TECH B - DOUBLE TIME	152.22	7,306.56
South	1,520	GROUNDMAN - OVER TIME	99.27	150,890.40
South	256	GROUNDMAN - DOUBLE TIME	117.21	30,005.76
South	288	SAFETY - OVER TIME	148.21	42,684.48
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	192	MECHANIC - OVER TIME	116.87	22,439.04
South	32	MECHANIC - DOUBLE TIME	151.13	4,836.16
South	800	APPRENTICE HELPER - OVER TIME	102.25	81,800.00
South	144	APPRENTICE HELPER - DOUBLE TIME	130.74	18,826.56
South	560	REAR PROPERTY MACHINE (BACK YARD MACHINE)	50.00	28,000.00
South	2,912	BUCKET TRUCK UP TO 55'	50.00	145,600.00
South	112	BUCKET TRUCK OVER 65'	65.00	7,280.00
South	896	DIGGER DERRICK UP TO 50'	50.00	44,800.00
South	784	DIGGER DERRICK GREATER THAN 50'	60.00	47,040.00
South	1,008	MECHANIC TRUCK	45.00	45,360.00
South	224	MINI EXCAVATOR	35.00	7,840.00
South	2,128	PICK UP TRUCK	20.00	42,560.00
South	112	POLE TRAILER	15.00	1,680.00

	Total
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Thank You!

PR #: 1074798
 Date Rcvd: 11-12-18
 Received By: [Signature]
 Scanned Date: 11-18-18
 Processed By: J Roye

10F2



ARC American, Inc.
 P.O. Box 599
 Wapakoneta, IN 46373

Invoice

Date	Invoice #
10/31/2018	MIFPUC-3

Bill To:

P.O. No.	Terms
MICHAEL	Net 30

Item	Quantity	Description	Rate	Amount
South	112	BUCKET TRUCK TRACKED	70.00	7,840.00
South	224	DIGGER TRACKED	70.00	15,680.00
South	368	ROPE RIG (PULLER)	55.00	20,240.00
South	112	X100 BLOCKS	2.00	224.00
South	112	45 TON CRANE	145.00	16,240.00
South	224	LOW BOY	38.00	8,512.00
South	224	WIRE CART	20.00	4,480.00
South	224	TRACTOR (SEM)	45.00	10,080.00
South	112	AIR COMPRESSOR	15.00	1,680.00
South	112	HYDROVAC EXCAVATION TRUCK (VAC TRUCK)	165.00	18,480.00
South	112	FLAT BED TRUCK	35.00	3,920.00
South	0	MEALS	18.00	0.00
South	1	FUEL	325.47	325.47
South	0	HOTEL		0.00

			Total	\$1,798,601.95
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Thank You!

PR #: 674798
 Date Rcvd: 11-12-18
 Received By: JR
 Scanned Date: 11-21-18
 Processed By: J Roye



ARC American, Inc.
 P.O. Box 599
 Wakarusa, IN 46373

Invoice

Date	Invoice #
11/12/2018	MIFPUC-4

Bill To
FLORIDA PUBLIC UTILITIES 2825 PENN AVE MARIANNE, FL 32448

PR# 674799

P.O. No.	Terms
MICHAEL	Net 30

7 days 10/28/18 - 11/3/18

Revised 11.27.18

Item	Quantity	Description	Rate	Amount
		* HURRICANE MICHAEL WE 11.03.2018 *		
South	368	GENERAL FOREMAN - OVER TIME	160.21	58,957.28
South	64	GENERAL FOREMAN - DOUBLE TIME	208.18	13,323.52
South	1,488	FOREMAN - OVER TIME	148.21	220,536.48
South	240	FOREMAN - DOUBLE TIME	192.19	46,125.60
South	2,752	SENIOR LINEMAN / JOURNEYMAN LINEMAN - OVER TIME	136.22	374,877.44
South	464	SENIOR LINEMAN / JOURNEYMAN LINEMAN - DOUBLE TIME	176.19	81,752.16
South	480	EQUIPMENT OPERATOR - OVER TIME	116.87	56,097.60
South	80	EQUIPMENT OPERATOR - DOUBLE TIME	151.13	12,090.40
South	384	LINE TECH C - OVER TIME	110.31	42,435.84
South	64	LINE TECH C - DOUBLE TIME	136.23	8,718.72
South	288	LINE TECH B - OVER TIME	118.24	34,053.12
South	48	LINE TECH B - DOUBLE TIME	152.22	7,306.56
South	1,440	GROUNDMAN - OVER TIME	99.27	142,948.80
South	240	GROUNDMAN - DOUBLE TIME	117.21	28,130.40
South	288	SAFETY - OVER TIME	148.21	42,684.48
South	48	SAFETY - DOUBLE TIME	192.19	9,225.12
South	192	MECHANIC - OVER TIME	116.87	22,432.04
South	32	MECHANIC - DOUBLE TIME	151.13	4,836.16
South	768	APPRENTICE HELPER - OVER TIME	102.25	78,528.00
South	128	APPRENTICE HELPER - DOUBLE TIME	130.74	16,734.72
South	544	REAR PROPERTY MACHINE (BACKYARD MACHINE)	50.00	27,200.00
South	2,896	BUCKET TRUCK UP TO 55'	50.00	144,800.00
South	112	BUCKET TRUCK OVER 65'	63.00	7,280.00
South	880	DIGGER DERRICK UP TO 50'	50.00	44,000.00
South	784	DIGGER DERRICK GREATER THAN 50'	60.00	47,040.00
South	1,008	MECHANIC TRUCK	45.00	45,360.00
South	224	MINI EXCAVATOR	35.00	7,840.00
South	2,112	PICK UP TRUCK	20.00	42,240.00
South	112	POLE TRAILER	15.00	1,680.00

	Total
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Thank You!

Contractor Summary

Test Plan: (A) Using the drop down list, select the vendor. (B) Ensure address agrees to invoice(s). (C) Enter the distance between vendor address to Plant City, FL. (D) Determine if vendor is part of the SEE (see tab A.1 for listing). (E) Determine if other agreements exist. (F) Using the drop down list, select the Incident Base that the vendor was initially assigned. (G) If the contractor includes multiple crews with different timelines, utilize the '+' symbol at the top of columns 'H' and 'K' (if necessary) to unhide the vendor summary. (H) Click the button to populate the second (and third, if necessary) set of tabs for documentation of those expenses. (I) Complete steps (A) through (F).

Vendor #02

Contractor/Company	ARC American Inc	A
SAP Vendor#		
Service Type	Distribution	
Address	311 South Indiana Ave	B
City	Wakarusa	
State/Providence	IN	
Zip	46573	
Country	USA	▼
Distance from FL (In miles)	663	C
Travel Days (500 m/per day)	2	
Member of the SEE		D
Other Agreement/Contract (Y/N)		E
Incident Base		F
Date Secured	10/11/18-11/05/18	
Start Travel	Wakarusa, IN	
Date Arrived	10/12/2018	
Date Released	11/5/2018	
Time Released		
Released To	Wakarusa, IN	
Arrived Home/Utility*	11/5/2018	

*Estimates reasonable arrival time

Tickmark Explanation:

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 22
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: Helmut Schultz HWS-7

Contractor Summary

Test Plan: (A) Using the drop down list, select the vendor. (B) Ensure address agrees to invoice(s). (C) Enter the distance between vendor address to Plant City, FL. (D) Determine if vendor is part of the SEE (see tab A.1 for listing). (E) Determine if other agreements exist. (F) Using the drop down list, select the Incident Base that the vendor was initially assigned. (G) If the contractor includes multiple crews with different timelines, utilize the '+' symbol at the top of columns 'H' and 'K' (if necessary) to unhide the vendor summary. (H) Click the button to populate the second (and third, if necessary) set of tabs for documentation of those expenses. (I) Complete steps (A) through (F).

	Vendor #1	Vendor #2
Contractor/Company	Chain Electric Company	[REDACTED]
SAP Vendor#		
Service Type	Distribution	
Address	1308 WestPine Street	
City	Hattiesburg	Clinton
State/Providence	MS	MS
Zip	39403	
Country	US	US
Distance from FL (in miles)	279	381
Travel Days (500 m/per day)		
Member of the SEE		
Other Agreement/Contract (Y/N)		
Incident Base		
Date Secured	10/10/2018	10/11/2018
Start Travel	10/11/2018	10/11/2018
Date Arrived	10/11/2018	10/11/2018
Date Released	10/30/2018	10/31/2018
Time Released		
Released To	Home	
Arrived Home/Utility*	10/30/2018	10/31/2018

*Estimates reasonable arrival time

Tickmark Explanation:

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 23
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: Helmuth Schultz HWS-8

101 Park Avenue, Suite 1125
Oklahoma City, OK 73102

DAVID J. GARRETT

405.249.1050
dgarrett@resolveuc.com

EDUCATION

University of Oklahoma Master of Business Administration Areas of Concentration: Finance, Energy	Norman, OK 2014
University of Oklahoma College of Law Juris Doctor Member, American Indian Law Review	Norman, OK 2007
University of Oklahoma Bachelor of Business Administration Major: Finance	Norman, OK 2003

PROFESSIONAL DESIGNATIONS

Society of Depreciation Professionals
Certified Depreciation Professional (CDP)

Society of Utility and Regulatory Financial Analysts
Certified Rate of Return Analyst (CRRA)

The Mediation Institute
Certified Civil / Commercial & Employment Mediator

WORK EXPERIENCE

Resolve Utility Consulting PLLC <u>Managing Member</u> Provide expert analysis and testimony specializing in depreciation and cost of capital issues for clients in utility regulatory proceedings.	Oklahoma City, OK 2016 – Present
Oklahoma Corporation Commission <u>Public Utility Regulatory Analyst</u> <u>Assistant General Counsel</u> Represented commission staff in utility regulatory proceedings and provided legal opinions to commissioners. Provided expert analysis and testimony in depreciation, cost of capital, incentive compensation, payroll and other issues.	Oklahoma City, OK 2012 – 2016 2011 – 2012

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 24
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-1

Perebus Counsel, PLLC

Managing Member

Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.

Oklahoma City, OK
2009 – 2011

Moricoli & Schovanec, P.C.

Associate Attorney

Represented clients in the areas of contracts, oil and gas, business structures and estate administration.

Oklahoma City, OK
2007 – 2009

TEACHING EXPERIENCE

University of Oklahoma

Adjunct Instructor – “Conflict Resolution”
Adjunct Instructor – “Ethics in Leadership”

Norman, OK
2014 – Present

Rose State College

Adjunct Instructor – “Legal Research”
Adjunct Instructor – “Oil & Gas Law”

Midwest City, OK
2013 – 2015

PUBLICATIONS

American Indian Law Review

“Vine of the Dead: Reviving Equal Protection Rites for Religious Drug Use”
(31 Am. Indian L. Rev. 143)

Norman, OK
2006

VOLUNTEER EXPERIENCE

Calm Waters

Board Member

Participate in management of operations, attend meetings, review performance, compensation, and financial records. Assist in fundraising events.

Oklahoma City, OK
2015 – 2018

Group Facilitator & Fundraiser

Facilitate group meetings designed to help children and families cope with divorce and tragic events. Assist in fundraising events.

2014 – 2018

St. Jude Children’s Research Hospital

Oklahoma Fundraising Committee

Raised money for charity by organizing local fundraising events.

Oklahoma City, OK
2008 – 2010

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association	2007 – Present
Society of Depreciation Professionals <u>Board Member – President</u> Participate in management of operations, attend meetings, review performance, organize presentation agenda.	2014 – Present 2017
Society of Utility Regulatory Financial Analysts	2014 – Present

SELECTED CONTINUING PROFESSIONAL EDUCATION

Society of Depreciation Professionals “Life and Net Salvage Analysis” Extensive instruction on utility depreciation, including actuarial and simulation life analysis modes, gross salvage, cost of removal, life cycle analysis, and technology forecasting.	Austin, TX 2015
Society of Depreciation Professionals “Introduction to Depreciation” and “Extended Training” Extensive instruction on utility depreciation, including average lives and net salvage.	New Orleans, LA 2014
Society of Utility and Regulatory Financial Analysts 46th Financial Forum. “The Regulatory Compact: Is it Still Relevant?” Forum discussions on current issues.	Indianapolis, IN 2014
New Mexico State University, Center for Public Utilities Current Issues 2012, “The Santa Fe Conference” Forum discussions on various current issues in utility regulation.	Santa Fe, NM 2012
Michigan State University, Institute of Public Utilities “39th Eastern NARUC Utility Rate School” One-week, hands-on training emphasizing the fundamentals of the utility ratemaking process.	Clearwater, FL 2011
New Mexico State University, Center for Public Utilities “The Basics: Practical Regulatory Training for the Changing Electric Industries” One-week, hands-on training designed to provide a solid foundation in core areas of utility ratemaking.	Albuquerque, NM 2010
The Mediation Institute “Civil / Commercial & Employment Mediation Training” Extensive instruction and mock mediations designed to build foundations in conducting mediations in civil matters.	Oklahoma City, OK 2009

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 49831	Depreciation rates, service lives, net salvage	Alliance of Xcel Municipalities
South Carolina Public Service Commission	Blue Granite Water Company	2019-290-WS	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Railroad Commission of Texas	CenterPoint Energy Resources	GUD 10920	Depreciation rates and grouping procedure	Alliance of CenterPoint Municipalities
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater	A-2019-3009052	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
New Mexico Public Regulation Commission	Southwestern Public Service Company	19-00170-UT	Cost of capital and authorized rate of return	The New Mexico Large Customer Group; Occidental Permian
Indiana Utility Regulatory Commission	Duke Energy Indiana	45253	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Maryland Public Service Commission	Columbia Gas of Maryland	9609	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Washington Utilities & Transportation Commission	Avista Corporation	UE-190334	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Indiana Utility Regulatory Commission	Indiana Michigan Power Company	45235	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Public Utilities Commission of the State of California	Pacific Gas & Electric Company	18-12-009	Depreciation rates, service lives, net salvage	The Utility Reform Network
Oklahoma Corporation Commission	The Empire District Electric Company	PUD 201800133	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Arkansas Public Service Commission	Southwestern Electric Power Company	19-008-U	Cost of capital, depreciation rates, net salvage	Western Arkansas Large Energy Consumers
Public Utility Commission of Texas	CenterPoint Energy Houston Electric	PUC 49421	Depreciation rates, service lives, net salvage	Texas Coast Utilities Coalition
Massachusetts Department of Public Utilities	Massachusetts Electric Company and Nantucket Electric Company	D.P.U 18-150	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201800140	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2018.9.60	Depreciation rates, service lives, net salvage	Montana Consumer Counsel and Denbury Onshore
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45159	Depreciation rates, grouping procedure, demolition costs	Indiana Office of Utility Consumer Counselor

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Service Commission of the State of Montana	NorthWestern Energy	D2018.2.12	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 201800097	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Wal-Mart
Nevada Public Utilities Commission	Southwest Gas Corporation	18-05031	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	Texas-New Mexico Power Company	PUC 48401	Depreciation rates, service lives, net salvage	Alliance of Texas-New Mexico Power Municipalities
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201700496	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Maryland Public Service Commission	Washington Gas Light Company	9481	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Indiana Utility Regulatory Commission	Citizens Energy Group	45039	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	Entergy Texas, Inc	PUC 48371	Depreciation rates, decommissioning costs	Texas Municipal Group
Washington Utilities & Transportation Commission	Avista Corporation	UE-180167	Depreciation rates, service lives, net salvage	Washington Office of Attorney General
New Mexico Public Regulation Commission	Southwestern Public Service Company	17-00255-UT	Cost of capital and authorized rate of return	HollyFrontier Navajo Refining; Occidental Permian
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 47527	Depreciation rates, plant service lives	Alliance of Xcel Municipalities
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2017.9.79	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Florida Public Service Commission	Florida City Gas	20170179-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Washington Utilities & Transportation Commission	Avista Corporation	UE-170485	Cost of capital and authorized rate of return	Washington Office of Attorney General
Wyoming Public Service Commission	Powder River Energy Corporation	10014-182-CA-17	Credit analysis, cost of capital	Private customer
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201700151	Depreciation, terminal salvage, risk analysis	Oklahoma Industrial Energy Consumers
Public Utility Commission of Texas	Oncor Electric Delivery Company	PUC 46957	Depreciation rates, simulated analysis	Alliance of Oncor Cities

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Nevada Public Utilities Commission	Nevada Power Company	17-06004	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	El Paso Electric Company	PUC 46831	Depreciation rates, interim retirements	City of El Paso
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-24	Accelerated depreciation of North Valmy plant	Micron Technology, Inc.
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-23	Depreciation rates, service lives, net salvage	Micron Technology, Inc.
Public Utility Commission of Texas	Southwestern Electric Power Company	PUC 46449	Depreciation rates, decommissioning costs	Cities Advocating Reasonable Deregulation
Massachusetts Department of Public Utilities	Eversource Energy	D.P.U. 17-05	Cost of capital, capital structure, and rate of return	Sunrun Inc.; Energy Freedom Coalition of America
Railroad Commission of Texas	Atmos Pipeline - Texas	GUD 10580	Depreciation rates, grouping procedure	City of Dallas
Public Utility Commission of Texas	Sharyland Utility Company	PUC 45414	Depreciation rates, simulated analysis	City of Mission
Oklahoma Corporation Commission	Empire District Electric Company	PUD 201600468	Cost of capital, depreciation rates	Oklahoma Industrial Energy Consumers
Railroad Commission of Texas	CenterPoint Energy Texas Gas	GUD 10567	Depreciation rates, simulated plant analysis	Texas Coast Utilities Coalition
Arkansas Public Service Commission	Oklahoma Gas & Electric Company	160-159-GU	Cost of capital, depreciation rates, terminal salvage	Arkansas River Valley Energy Consumers; Wal-Mart
Florida Public Service Commission	Peoples Gas	160-159-GU	Depreciation rates, service lives, net salvage	Florida Office of Public Counsel
Arizona Corporation Commission	Arizona Public Service Company	E-01345A-16-0036	Cost of capital, depreciation rates, terminal salvage	Energy Freedom Coalition of America
Nevada Public Utilities Commission	Sierra Pacific Power Company	16-06008	Depreciation rates, net salvage, theoretical reserve	Northern Nevada Utility Customers
Oklahoma Corporation Commission	Oklahoma Gas & Electric Co.	PUD 201500273	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201500208	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Oklahoma Natural Gas Company	PUD 201500213	Cost of capital, depreciation rates, net salvage	Public Utility Division

Summary Depreciation Accrual Adjustment

Docket No. 20190174-EI
Summary Depreciation Accrual
Adjustment
Exhibit DJG-2
Page 1 of 1

Plant Function	Plant Balance 1/1/2020	FPUC Proposed Accrual	OPC Proposed Accrual	OPC Accrual Adjustment
Transmission	19,106,966	518,046	425,184	(92,862)
Distribution	125,915,937	4,163,199	3,443,120	(720,079)
General	9,909,111	432,892	431,590	(1,302)
Total Plant Studied	\$ 154,932,014	\$ 4,985,663	\$ 4,171,420	\$ (814,243)

Based on depreciation rates developed in Exhibit DJG-6

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 25
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: David Garrett DJG-2

**Weighted Average
Peer Group Service Lives**

Docket No. 20190174-EI
Weighted Average Peer Group Service Lives
Exhibit DJG-3
Page 1 of 1

Acct	Description	Peer Group Weighting			Weighted Avg	Avg. Life Difference
		FPUC Proposed	20% Midwest Avg	35% Coastal Avg		
<u>TRANSMISSION PLANT</u>						
353	Station Equipment	45	65	59	53	8
355	Poles & Fixtures	43	54	56	50	7
<u>DISTRIBUTION PLANT</u>						
362	Station Equipment	50	66	56	55	5
364	Poles, Towers, & Fixtures	38	54	45	44	6
366	UG Conduit	60	71	58	64	4
367	Underground Conductors	35	60	48	47	12
368	Line Transformers	30	43	41	36	6
369	Services	40	56	49	48	8

See Exhibit DJG-4 for detailed calculations of peer group averages

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 26
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: David Garrett DJG-3

Peer Group Detailed Parameter Comparison

Acct	Description	[1] FPUC Proposed	Midwest Peer Group				[5] Peer Avg	[6] Avg Less FPUC	Coastal Peer Group				[11] Peer Avg	[12] Avg Less FPUC	Florida Peer Group					[18] Peer Avg	[19] Avg Less FPUC
			[2] SWEPCO	[3] OG&E	[4] PSO	[8] Duke			[9] SCG&E	[10] ETI	[13] FPUC Current	[14] Duke			[15] TECO	[16] Gulf	[17] FPL				
TRANSMISSION PLANT																					
353	Station Equipment	45	73	63	60	65	20	52	60	64	59	14	40	47	45	40	42	44	-2		
355	Poles & Fixtures	43	50	65	46	54	11	50	53	65	56	13	43	38	38	41	55	43	0		
DISTRIBUTION PLANT																					
362	Station Equipment	50	55	68	75	66	16	42	60	65	56	6	45	60	45	38	51	49	-2		
364	Poles, Towers, & Fixtures	38	55	55	53	54	16	49	43	43	45	7	38	32	34	38	49	38	0		
366	UG Conduit	60	70	65	78	71	11	55	60	60	58	-2	60	67	60	67	66	65	5		
367	Underground Conductors	35	50	64	65	60	25	54	49	42	48	13	35	35	35	41	46	39	4		
368	Line Transformers	30	50	44	36	43	13	43	45	34	41	11	30	31	20	33	34	30	-1		
369	Services	40	55	53	60	56	16	50	65	31	49	9	37	41	38	46	49	44	4		
Average		43	57	60	59	59	16	49	54	51	51	9	41	44	39	43	49	44	1		

[1] FPUC's proposal in current case, DN 420190144-EI (average service lives for Accounts 355 and 355.1 are composited - service life for Account 355 alone is 40 years)
 [2] Application of Southwestern Electric Power Company, Docket No. 46449, Order on Rehearing, pp. 33-34 (March 19, 2018)
 [3] Final Order No. 662059, p. 8, Application of Oklahoma Gas and Electric Company, Docket No. PUD 201500273, before the Corporation Commission of Oklahoma (March 20, 2017)
 [4] Final Order No. 672864, pp. 5-6, Application of Public Service Company of Oklahoma, Docket No. PUD 201700151, before the Corporation Commission of Oklahoma (January 31, 2018)
 [5] = Average of [2], [3], and [4]
 [6] = [5] - [1]
 [7] OPC proposed service lives
 [8] Docket No. 2018-319-E, Duke Energy Carolinas, Order 2019-323, 5-1-19
 [9] Docket No. 2015-313-E, South Carolina Gas and Electric
 [10] Docket No. PUC 48371, Entergy Texas
 [11] = Average of [8], [9], and [10]
 [12] = [11] - [1]
 [13] Docket No. 20150162-EI, Order No. PSC-2015-0575-PAA-EI (average service lives for Accounts 355 and 355.1 are composited - service life for Account 355 alone is 40 years)
 [14] Docket No. 090079-EI, Order No. PSC-10-0131-FOF-EI
 [15] Docket No. 20110131-EI, Order No. PSC-12-0175-PAA-EI
 [16] Docket Nos. 160186-EI and 160170-EI, Order No. PSC-17-0178-S-EI
 [17] Docket No. 20160021-EI, Order No. PSC-16-0560-AS-EI
 [18] = Average of [9], [10], [11], and [12]
 [19] = [18] - [1]
 *All figures are rounded to the nearest whole number

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 27
 PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
 (DIRECT)
 DESCRIPTION: David Garrett DJG-4

Detailed Rate Comparison -
Weighted Average

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
TRANSMISSION PLANT								
350.10	Land Rights	0	1.30%	0	1.30%	0	0.00%	0
352.00	Structures & Improvements	1,919,496	1.70%	32,631	1.70%	32,631	0.00%	0
353.00	Station Equipment	7,581,692	2.20%	166,797	1.83%	138,642	-0.37%	-28,155
354.00	Towers & Fixtures	249,798	1.90%	4,746	1.90%	4,746	0.00%	0
355.00	Poles & Fixtures	1,659,809	6.80%	112,867	4.52%	75,044	-2.28%	-37,823
355.10	Poles & Fixtures - Concrete	4,014,730	2.90%	116,427	2.25%	90,451	-0.65%	-25,976
356.00	Overhead Conductors & Devices	3,674,653	2.30%	84,517	2.28%	83,607	-0.02%	-910
359.00	Roads and Trails	6,788	0.90%	61	0.92%	62	0.02%	1
Total Transmission Plant		19,106,966	2.71%	518,046	2.23%	425,184	-0.49%	-92,862
DISTRIBUTION PLANT								
360.10	Land Rights	56,995	1.50%	855	1.55%	881	0.05%	26
361.00	Structures & Improvements	1,198,983	1.80%	21,582	1.78%	21,309	-0.02%	-273
362.00	Station Equipment	13,235,887	2.10%	277,954	1.90%	250,879	-0.20%	-27,075
364.00	Poles, Towers, & Fixtures	25,869,789	4.10%	1,060,661	3.40%	878,366	-0.70%	-182,295
365.00	Overhead Conductors & Devices	20,427,593	2.80%	571,973	2.80%	571,112	0.00%	-861
366.00	Underground Conduit	7,034,164	1.80%	126,615	1.67%	117,544	-0.13%	-9,071
367.00	Underground Conductors & Devices	10,218,344	3.20%	326,987	2.03%	207,704	-1.17%	-119,283
368.00	Line Transformers	22,458,863	3.90%	875,896	2.68%	602,558	-1.22%	-273,338
369.00	Services	14,341,344	3.30%	473,264	2.56%	366,565	-0.74%	-106,699
370.00	Meters	5,085,099	3.80%	193,234	3.79%	192,927	-0.01%	-307
371.00	Installation on Customers' Premises	3,263,292	3.00%	97,899	2.97%	96,771	-0.03%	-1,128
373.00	Street Lighting & Signal Systems	2,725,584	5.00%	136,279	5.01%	136,504	0.01%	225
Total Distribution Plant		125,915,937	3.31%	4,163,199	2.73%	3,443,120	-0.57%	-720,079
GENERAL PLANT								
390.00	Structures & Improvements	4,044,796	2.00%	80,896	1.98%	79,944	-0.02%	-952
392.10	Transportation - Cars	23,951	7.70%	1,844	7.70%	1,844	0.00%	0
392.20	Transportation - Light Trucks & Vans	1,041,834	8.00%	83,347	8.00%	83,347	0.00%	0
392.30	Transportation - Heavy Trucks	3,755,922	6.00%	225,355	6.00%	225,355	0.00%	0
392.40	Transportation - Trailers	144,084	3.20%	4,611	3.16%	4,556	-0.04%	-55

Detailed Rate Comparison - Weighted Average

Docket No. 20190174-EI
Detailed Rate Comparison -Weighted Average
Exhibit DJG-5
Page 2 of 2

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	FPUC Proposal		OPC Proposal		Difference	
		Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual	
396.00	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474				128,474
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	2.69%	\$ 4,171,420	-0.53%	\$ (814,243)

[1], [2] From depreciation study

[3] From Exhibit DJG-6

[4] = [3] - [2]

Detailed Rate Comparison -
Midwest Peer Group

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
TRANSMISSION PLANT								
350.10	Land Rights	0	1.30%	0	1.30%	0	0.00%	0
352.00	Structures & Improvements	1,919,496	1.70%	32,631	1.70%	32,631	0.00%	0
353.00	Station Equipment	7,581,692	2.20%	166,797	1.43%	108,725	-0.77%	-58,072
354.00	Towers & Fixtures	249,798	1.90%	4,746	1.90%	4,746	0.00%	0
355.00	Poles & Fixtures	1,659,809	6.80%	112,867	3.89%	64,595	-2.91%	-48,272
355.10	Poles & Fixtures - Concrete	4,014,730	2.90%	116,427	2.13%	85,351	-0.77%	-31,076
356.00	Overhead Conductors & Devices	3,674,653	2.30%	84,517	2.28%	83,607	-0.02%	-910
359.00	Roads and Trails	6,788	0.90%	61	0.92%	62	0.02%	1
Total Transmission Plant		19,106,966	2.71%	518,046	1.99%	379,717	-0.72%	-138,329
DISTRIBUTION PLANT								
360.10	Land Rights	56,995	1.50%	855	1.55%	881	0.05%	26
361.00	Structures & Improvements	1,198,983	1.80%	21,582	1.78%	21,309	-0.02%	-273
362.00	Station Equipment	13,235,887	2.10%	277,954	1.49%	197,589	-0.61%	-80,365
364.00	Poles, Towers, & Fixtures	25,869,789	4.10%	1,060,661	2.61%	674,400	-1.49%	-386,261
365.00	Overhead Conductors & Devices	20,427,593	2.80%	571,973	2.80%	571,112	0.00%	-861
366.00	Underground Conduit	7,034,164	1.80%	126,615	1.47%	103,186	-0.33%	-23,429
367.00	Underground Conductors & Devices	10,218,344	3.20%	326,987	1.44%	146,936	-1.76%	-180,051
368.00	Line Transformers	22,458,863	3.90%	875,896	1.99%	447,371	-1.91%	-428,525
369.00	Services	14,341,344	3.30%	473,264	2.04%	292,605	-1.26%	-180,659
370.00	Meters	5,085,099	3.80%	193,234	3.79%	192,927	-0.01%	-307
371.00	Installation on Customers' Premises	3,263,292	3.00%	97,899	2.97%	96,771	-0.03%	-1,128
373.00	Street Lighting & Signal Systems	2,725,584	5.00%	136,279	5.01%	136,504	0.01%	225
Total Distribution Plant		125,915,937	3.31%	4,163,199	2.29%	2,881,591	-1.02%	-1,281,608
GENERAL PLANT								
390.00	Structures & Improvements	4,044,796	2.00%	80,896	1.98%	79,944	-0.02%	-952
392.10	Transportation - Cars	23,951	7.70%	1,844	7.70%	1,844	0.00%	0
392.20	Transportation - Light Trucks & Vans	1,041,834	8.00%	83,347	8.00%	83,347	0.00%	0
392.30	Transportation - Heavy Trucks	3,755,922	6.00%	225,355	6.00%	225,355	0.00%	0
392.40	Transportation - Trailers	144,084	3.20%	4,611	3.16%	4,556	-0.04%	-55

**Detailed Rate Comparison -
Midwest Peer Group**

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
396 00	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474		-128,474		0
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	2.30%	\$ 3,564,423	-0.92%	\$ (1,421,240)

[1], [2] From depreciation study
[3] From Exhibit DJG-8
[4] = [3] - [2]

Depreciation Rate Development - Midwest Peer Group

Account No.	Description	[1]	[2]		[3]	[4]	[5]	[6]	[7]	[8]	[9]		[10]	[11]		[12]	[13]		[14]
		Plant 1/1/2020	Type	AL	Net Salvage	Depreciable Base	Book Reserve	Future Accruals	Age (Years)	Remaining Life	Service Life Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual	Rate	Accrual
TRANSMISSION PLANT																			
350 10	Land Rights	0	SQ	- 75	0 0%	0	0	0	0 0	75 0								0	1.30%
352 00	Structures & Improvements	1,919,496	SS	- 60	0 0%	1,919,496	59,504	1,859,992	3 2	57 0	32,631	1.70%	0	0.00%	32,631	1.70%		32,631	1.70%
353 00	Station Equipment	7,581,692	S3	- 65	0 0%	7,581,692	5,958,570	1,623,122	10 2	54 8	108,725	1.43%	0	0.00%	108,725	1.43%		108,725	1.43%
354 00	Towers & Fixtures	249,798	S6	- 60	-15 0%	287,268	197,091	90,177	41 0	19 0	2,774	1.11%	1,972	0.79%	4,746	1.90%		4,746	1.90%
355 00	Poles & Fixtures	1,659,809	R4	- 54	-50 0%	2,469,713	487,283	2,002,450	23 0	31 0	37,823	2.28%	26,771	1.61%	64,595	3.89%		64,595	3.89%
355 10	Poles & Fixtures - Concrete	4,014,730	R4	- 59	-30 0%	5,219,150	676,489	4,540,661	5 8	53 2	62,711	1.56%	22,639	0.56%	85,351	2.13%		85,351	2.13%
356 00	Overhead Conductors & Devices	3,674,653	S2	- 55	-20 0%	4,409,583	563,667	3,845,916	9 2	46 0	67,630	1.84%	15,977	0.43%	83,607	2.28%		83,607	2.28%
359 00	Roads and Trails	6,788	SQ	- 70	0 0%	6,788	6,009	779	57 5	12 5	62	0.92%	0	0.00%	62	0.92%		62	0.92%
Total Transmission Plant		19,106,966			-14.7%	21,913,690	3,615,614	18,298,076		48.2	312,357	1.63%		0.35%	67,359	0.35%		379,717	1.99%
DISTRIBUTION PLANT																			
360 10	Land Rights	56,995	SQ	- 60	0 0%	56,995	34,100	22,895	34 5	26 0	881	1.55%	0	0.00%	881	1.55%		881	1.55%
361 00	Structures & Improvements	1,198,983	SQ	- 60	-5 0%	1,258,932	108,223	1,150,710	5 6	54 0	20,199	1.68%	1,110	0.09%	21,309	1.78%		21,309	1.78%
362 00	Station Equipment	13,235,887	S3	- 66	-10 0%	14,559,476	3,869,925	10,689,551	11 9	54.1	173,123	1.31%	24,466	0.18%	197,589	1.48%		197,589	1.48%
364 00	Poles, Towers, & Fixtures	25,869,789	R4	- 54	-50 0%	38,804,684	9,265,961	29,538,723	10 2	43 8	379,083	1.47%	295,317	1.14%	674,400	2.61%		674,400	2.61%
365 00	Overhead Conductors & Devices	20,427,593	R5	- 45	-35 0%	27,577,250	10,443,893	17,133,357	15 1	30 0	382,790	1.63%	238,322	1.17%	571,112	2.80%		571,112	2.80%
366 00	Underground Conduit	7,034,164	R5	- 71	-5 0%	7,385,872	3,359,793	6,026,080	12 6	58.4	97,164	1.38%	6,022	0.09%	103,186	1.47%		103,186	1.47%
367 00	Underground Conductors & Devices	10,218,344	R4	- 60	-5 0%	10,729,262	3,955,509	6,773,752	13 9	46.1	135,853	1.33%	11,083	0.11%	146,936	1.44%		146,936	1.44%
368 00	Line Transformers	22,458,863	S4	- 43	-20 0%	26,950,835	15,095,313	11,855,523	16 5	26 5	277,870	1.24%	169,501	0.75%	447,371	1.99%		447,371	1.99%
369 00	Services	14,341,344	R5	- 56	-40 0%	20,077,882	8,198,131	11,879,751	15 4	40 6	151,311	1.06%	141,294	0.99%	292,605	2.04%		292,605	2.04%
370 00	Meters	5,085,099	R5	- 30	-10 0%	5,593,609	3,085,554	2,508,054	17 0	13 0	153,811	3.02%	39,116	-0.77%	192,927	3.79%		192,927	3.79%
371 00	Installation on Customers' Premises	3,263,292	S3	- 25	5 0%	3,100,127	1,784,044	1,316,083	11 6	13 6	108,768	3.33%	-11,997	-0.37%	96,771	2.97%		96,771	2.97%
373 00	Street Lighting & Signal Systems	2,725,584	R3	- 22	-10 0%	2,998,142	1,441,996	1,556,146	11 5	11 4	112,595	4.13%	23,909	0.88%	136,504	5.01%		136,504	5.01%
Total Distribution Plant		125,915,937			-26.3%	159,092,866	58,642,442	100,450,424		34.9	1,943,448	1.54%		0.75%	938,142	0.75%		2,881,591	2.29%
GENERAL PLANT																			
390 00	Structures & Improvements	4,044,796	R4	- 50	0 0%	4,044,796	1,006,938	3,037,858	12 7	38 0	79,944	1.98%	0	0.00%	79,944	1.98%		79,944	1.98%
392 10	Transportation - Cars	23,951	S2	- 11	15 0%	20,358	10,768	9,590	6 5	5 2	2,535	10.58%	-691	-2.88%	1,844	7.70%		1,844	7.70%
392 20	Transportation - Light Trucks & Vans	1,041,834	S4	- 11	12 0%	916,814	575,092	341,722	7 0	4 1	113,840	10.93%	-30,493	-2.93%	83,347	8.00%		83,347	8.00%
392 30	Transportation - Heavy Trucks	3,755,922	S3	- 15	10 0%	3,380,330	2,005,662	1,374,668	9 4	6 1	286,928	7.64%	-61,572	-1.64%	225,356	6.00%		225,356	6.00%
392 40	Transportation - Trailers	144,084	R4	- 25	5 0%	136,880	94,053	42,827	16 4	9 4	5,322	3.69%	-766	-0.56%	4,556	3.16%		4,556	3.16%
396 00	Power Operated Equipment	898,523	S6	- 25	0 0%	898,523	335,752	562,771	9 6	15 4	36,544	4.07%	0	0.00%	36,544	4.07%		36,544	4.07%
Total General Plant		9,909,111			5.2%	9,397,701	4,028,265	5,369,437		12.4	525,112	5.30%		-93,522	-0.94%		431,590	4.36%	
Four-Year Amortization																		-128,474	
TOTAL DEPRECIABLE PLANT		\$ 154,932,014			-22.9%	\$ 190,404,258	\$ 66,286,321	\$ 124,117,937			34.8	\$ 2,780,918	1.79%		\$ 911,979	0.51%		\$ 3,564,423	2.30%

[1] From depreciation study
 [2] Average life for adjusted accounts based on per group average in Exhibit DJG-4
 [3] Mass net salvage rates developed through statistical analysis and professional judgment
 [4] = [1]*[1]-[3]
 [5] From depreciation study
 [6] = [4] - [5]
 [7] Company calculated ages from Sch. L
 [8] Composite remaining life based on Iowa cue in [2]
 [9] = ([1] - [5]) / [8]
 [10] = [9] / [1]
 [11] = [13] - [9]
 [12] = [14] - [10]
 [13] = [6] / [8]
 [14] = [13] / [1]

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 31
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-8

Detailed Rate Comparison -
Coastal Peer Group

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	FPUC Proposal		OPC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
TRANSMISSION PLANT								
350.10	Land Rights	0	1.30%	0	1.30%	0	0.00%	0
352.00	Structures & Improvements	1,919,496	1.70%	32,631	1.70%	32,631	0.00%	0
353.00	Station Equipment	7,581,692	2.20%	166,797	1.61%	122,093	-0.59%	-44,704
354.00	Towers & Fixtures	249,798	1.90%	4,746	1.90%	4,746	0.00%	0
355.00	Poles & Fixtures	1,659,809	6.80%	112,867	3.66%	60,680	-3.14%	-52,187
355.10	Poles & Fixtures - Concrete	4,014,730	2.90%	116,427	2.05%	82,258	-0.85%	-34,169
356.00	Overhead Conductors & Devices	3,674,653	2.30%	84,517	2.28%	83,607	-0.02%	-910
359.00	Roads and Trails	6,788	0.90%	61	0.92%	62	0.02%	1
	Total Transmission Plant	19,106,966	2.71%	518,046	2.02%	386,077	-0.69%	-131,969
DISTRIBUTION PLANT								
360.10	Land Rights	56,995	1.50%	855	1.55%	881	0.05%	26
361.00	Structures & Improvements	1,198,983	1.80%	21,582	1.78%	21,309	-0.02%	-273
362.00	Station Equipment	13,235,887	2.10%	277,954	1.83%	242,393	-0.27%	-35,561
364.00	Poles, Towers, & Fixtures	25,869,789	4.10%	1,060,661	3.28%	848,814	-0.82%	-211,847
365.00	Overhead Conductors & Devices	20,427,593	2.80%	571,973	2.80%	571,112	0.00%	-861
366.00	Underground Conduit	7,034,164	1.80%	126,615	1.89%	132,733	0.09%	6,118
367.00	Underground Conductors & Devices	10,218,344	3.20%	326,987	1.94%	198,644	-1.26%	-128,343
368.00	Line Transformers	22,458,863	3.90%	875,896	2.15%	483,891	-1.75%	-392,005
369.00	Services	14,341,344	3.30%	473,264	2.47%	353,564	-0.83%	-119,700
370.00	Meters	5,085,099	3.80%	193,234	3.79%	192,927	-0.01%	-307
371.00	Installation on Customers' Premises	3,263,292	3.00%	97,899	2.97%	96,771	-0.03%	-1,128
373.00	Street Lighting & Signal Systems	2,725,584	5.00%	136,279	5.01%	136,504	0.01%	225
	Total Distribution Plant	125,915,937	3.31%	4,163,199	2.60%	3,279,543	-0.70%	-883,656
GENERAL PLANT								
390.00	Structures & Improvements	4,044,796	2.00%	80,896	1.98%	79,944	-0.02%	-952
392.10	Transportation - Cars	23,951	7.70%	1,844	7.70%	1,844	0.00%	0
392.20	Transportation - Light Trucks & Vans	1,041,834	8.00%	83,347	8.00%	83,347	0.00%	0
392.30	Transportation - Heavy Trucks	3,755,922	6.00%	225,355	6.00%	225,355	0.00%	0
392.40	Transportation - Trailers	144,084	3.20%	4,611	3.16%	4,556	-0.04%	-55

**Detailed Rate Comparison -
Coastal Peer Group**

Docket No. 20190174-EI
Detailed Rate Comparison -Coastal Peer Group
Exhibit DJG-9
Page 2 of 2

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
396.00	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474		-128,474		0
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	2.56%	\$ 3,968,736	-0.66%	\$ (1,016,927)

[1], [2] From depreciation study

[3] From Exhibit DJG-10

[4] = [3] - [2]

Detailed Rate Comparison -
Florida Peer Group

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
TRANSMISSION PLANT								
350.10	Land Rights	0	1.30%	0	1.30%	0	0.00%	0
352.00	Structures & Improvements	1,919,496	1.70%	32,631	1.70%	32,631	0.00%	0
353.00	Station Equipment	7,581,692	2.20%	166,797	2.33%	176,276	0.13%	9,479
354.00	Towers & Fixtures	249,798	1.90%	4,746	1.90%	4,746	0.00%	0
355.00	Poles & Fixtures	1,659,809	6.80%	112,867	6.03%	100,122	-0.77%	-12,745
355.10	Poles & Fixtures - Concrete	4,014,730	2.90%	116,427	2.68%	107,599	-0.22%	-8,828
356.00	Overhead Conductors & Devices	3,674,653	2.30%	84,517	2.28%	83,607	-0.02%	-910
359.00	Roads and Trails	6,788	0.90%	61	0.92%	62	0.02%	1
Total Transmission Plant		19,106,966	2.71%	518,046	2.64%	505,043	-0.07%	-13,003
DISTRIBUTION PLANT								
360.10	Land Rights	56,995	1.50%	855	1.55%	881	0.05%	26
361.00	Structures & Improvements	1,198,983	1.80%	21,582	1.78%	21,309	-0.02%	-273
362.00	Station Equipment	13,235,887	2.10%	277,954	2.18%	288,128	0.08%	10,174
364.00	Poles, Towers, & Fixtures	25,869,789	4.10%	1,060,661	4.11%	1,062,544	0.01%	1,883
365.00	Overhead Conductors & Devices	20,427,593	2.80%	571,973	2.80%	571,112	0.00%	-861
366.00	Underground Conduit	7,034,164	1.80%	126,615	1.63%	115,002	-0.17%	-11,613
367.00	Underground Conductors & Devices	10,218,344	3.20%	326,987	2.64%	269,871	-0.56%	-57,116
368.00	Line Transformers	22,458,863	3.90%	875,896	3.91%	878,172	0.01%	2,276
369.00	Services	14,341,344	3.30%	473,264	2.90%	415,376	-0.40%	-57,888
370.00	Meters	5,085,099	3.80%	193,234	3.79%	192,927	-0.01%	-307
371.00	Installation on Customers' Premises	3,263,292	3.00%	97,899	2.97%	96,771	-0.03%	-1,128
373.00	Street Lighting & Signal Systems	2,725,584	5.00%	136,279	5.01%	136,504	0.01%	225
Total Distribution Plant		125,915,937	3.31%	4,163,199	3.22%	4,048,596	-0.09%	-114,603
GENERAL PLANT								
390.00	Structures & Improvements	4,044,796	2.00%	80,896	1.98%	79,944	-0.02%	-952
392.10	Transportation - Cars	23,951	7.70%	1,844	7.70%	1,844	0.00%	0
392.20	Transportation - Light Trucks & Vans	1,041,834	8.00%	83,347	8.00%	83,347	0.00%	0
392.30	Transportation - Heavy Trucks	3,755,922	6.00%	225,355	6.00%	225,355	0.00%	0
392.40	Transportation - Trailers	144,084	3.20%	4,611	3.16%	4,556	-0.04%	-55

**Detailed Rate Comparison -
Florida Peer Group**

Docket No. 20190174-EI
Detailed Rate Comparison - Florida Peer Group
Exhibit DJG-11
Page 2 of 2

Account No.	Description	[1]	[2]		[3]		[4]	
		Plant 1/1/2020	Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
396 00	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474		-128,474		0
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	3.13%	\$ 4,856,755	-0.08%	\$ (128,908)

[1], [2] From depreciation study

[3] From Exhibit DJG-12

[4] = [3] - [2]

Account 353 Curve Fitting

Docket No. 20190174-EI

Account 353

Exhibit DJG-13

Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC S3-45	SWEPCO R1.5-73	FPUC SSD	SWEPCO SSD
0.0	526,000,000	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	494,000,000	99.92%	100.00%	99.88%	0.0000	0.0000
1.5	456,000,000	99.79%	100.00%	99.63%	0.0000	0.0000
2.5	430,000,000	98.85%	100.00%	99.38%	0.0001	0.0000
3.5	390,000,000	98.50%	100.00%	99.12%	0.0002	0.0000
4.5	366,000,000	98.30%	100.00%	98.86%	0.0003	0.0000
5.5	340,000,000	98.14%	100.00%	98.58%	0.0003	0.0000
6.5	312,000,000	98.05%	100.00%	98.30%	0.0004	0.0000
7.5	296,000,000	98.02%	100.00%	98.02%	0.0004	0.0000
8.5	272,000,000	97.90%	100.00%	97.72%	0.0004	0.0000
9.5	264,000,000	97.56%	99.99%	97.42%	0.0006	0.0000
10.5	257,000,000	97.41%	99.99%	97.11%	0.0007	0.0000
11.5	253,000,000	97.30%	99.98%	96.79%	0.0007	0.0000
12.5	237,000,000	97.19%	99.96%	96.47%	0.0008	0.0001
13.5	220,000,000	97.02%	99.94%	96.14%	0.0008	0.0001
14.5	211,000,000	96.77%	99.89%	95.80%	0.0010	0.0001
15.5	207,000,000	96.63%	99.83%	95.45%	0.0010	0.0001
16.5	194,000,000	96.21%	99.75%	95.09%	0.0013	0.0001
17.5	190,000,000	96.01%	99.63%	94.72%	0.0013	0.0002
18.5	181,000,000	95.69%	99.47%	94.35%	0.0014	0.0002
19.5	172,000,000	95.27%	99.26%	93.97%	0.0016	0.0002
20.5	144,000,000	94.79%	98.98%	93.57%	0.0018	0.0001
21.5	136,000,000	94.50%	98.64%	93.17%	0.0017	0.0002
22.5	132,000,000	93.63%	98.21%	92.76%	0.0021	0.0001
23.5	129,000,000	93.32%	97.68%	92.34%	0.0019	0.0001
24.5	126,000,000	93.08%	97.04%	91.91%	0.0016	0.0001
25.5	122,000,000	92.68%	96.28%	91.47%	0.0013	0.0001
26.5	120,000,000	92.16%	95.39%	91.02%	0.0010	0.0001
27.5	119,000,000	91.99%	94.35%	90.56%	0.0006	0.0002
28.5	118,000,000	91.35%	93.15%	90.09%	0.0003	0.0002
29.5	111,000,000	90.99%	91.78%	89.61%	0.0001	0.0002
30.5	104,000,000	90.50%	90.24%	89.12%	0.0000	0.0002
31.5	92,683,376	89.93%	88.53%	88.61%	0.0002	0.0002
32.5	88,841,439	88.99%	86.62%	88.09%	0.0006	0.0001
33.5	74,794,277	87.64%	84.54%	87.56%	0.0010	0.0000
34.5	66,468,915	86.89%	82.27%	87.02%	0.0021	0.0000
35.5	62,074,858	86.09%	79.83%	86.46%	0.0039	0.0000
36.5	58,053,551	85.11%	77.21%	85.90%	0.0062	0.0001
37.5	40,302,652	84.30%	74.43%	85.31%	0.0097	0.0001
38.5	38,851,495	83.69%	71.50%	84.71%	0.0149	0.0001
39.5	36,185,055	82.59%	68.44%	84.10%	0.0200	0.0002
40.5	33,029,722	81.68%	65.26%	83.47%	0.0270	0.0003
41.5	31,709,658	81.24%	61.97%	82.83%	0.0371	0.0003
42.5	29,425,583	80.81%	58.61%	82.17%	0.0493	0.0002
43.5	24,572,747	80.57%	55.19%	81.50%	0.0644	0.0001
44.5	23,475,188	79.65%	51.73%	80.81%	0.0779	0.0001
45.5	19,700,875	79.16%	48.27%	80.10%	0.0954	0.0001
46.5	18,761,885	78.64%	44.81%	79.37%	0.1144	0.0001
47.5	17,149,042	77.80%	41.39%	78.63%	0.1325	0.0001
48.5	16,021,269	76.20%	38.03%	77.87%	0.1457	0.0003
49.5	14,803,379	74.27%	34.74%	77.09%	0.1562	0.0008
50.5	13,604,740	73.09%	31.56%	76.30%	0.1724	0.0010
51.5	11,844,938	72.15%	28.50%	75.48%	0.1905	0.0011
52.5	11,455,102	71.41%	25.57%	74.65%	0.2101	0.0011
53.5	10,862,201	70.82%	22.79%	73.80%	0.2307	0.0009
54.5	10,011,743	70.59%	20.17%	72.93%	0.2542	0.0005
55.5	9,046,418	68.73%	17.73%	72.04%	0.2601	0.0011
56.5	8,113,514	67.93%	15.46%	71.13%	0.2753	0.0010
57.5	6,691,216	67.12%	13.38%	70.21%	0.2888	0.0010
58.5	6,312,129	66.65%	11.47%	69.26%	0.3045	0.0007
59.5	5,269,504	66.01%	9.76%	68.29%	0.3164	0.0005

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 36
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-13

Account 353 Curve Fitting

Docket No. 20190174-EI

Account 353

Exhibit DJG-13

Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC S3-45	SWEPCO R1.5-73	FPUC SSD	SWEPCO SSD
60.5	4,653,764	64.97%	8.22%	67.31%	0.3221	0.0005
61.5	4,122,798	64.12%	6.85%	66.30%	0.3280	0.0005
62.5	3,305,626	63.35%	5.65%	65.28%	0.3329	0.0004
63.5	2,865,514	62.90%	4.61%	64.24%	0.3397	0.0002
64.5	2,488,119	62.21%	3.72%	63.17%	0.3421	0.0001
65.5	2,073,817	61.31%	2.96%	62.09%	0.3405	0.0001
66.5	1,782,745	60.80%	2.32%	61.00%	0.3421	0.0000
67.5	1,074,258	59.82%	1.79%	59.88%	0.3368	0.0000
68.5	762,836	58.81%	1.36%	58.75%	0.3300	0.0000
69.5	451,643	58.75%	1.02%	57.60%	0.3333	0.0001
70.5	426,532	58.75%	0.74%	56.44%	0.3365	0.0005
71.5	416,224	58.08%	0.53%	55.26%	0.3312	0.0008
72.5	400,116	57.83%	0.37%	54.06%	0.3301	0.0014
73.5	320,984	57.66%	0.25%	52.85%	0.3296	0.0023
74.5	214,026	52.83%	0.17%	51.63%	0.2774	0.0001
75.5	209,511	52.65%	0.11%	50.40%	0.2761	0.0005
76.5	192,792	49.08%	0.06%	49.16%	0.2403	0.0000
77.5	191,676	49.08%	0.04%	47.90%	0.2405	0.0001
78.5	179,171	49.08%	0.02%	46.64%	0.2407	0.0006
79.5	168,848	47.75%	0.01%	45.37%	0.2279	0.0006
80.5	165,348	46.94%	0.01%	44.10%	0.2202	0.0008
81.5	146,436	46.92%	0.00%	42.82%	0.2201	0.0017
82.5	123,262	46.09%	0.00%	41.53%	0.2124	0.0021
83.5	122,444	45.83%	0.00%	40.25%	0.2100	0.0031
84.5	64,423	45.66%	0.00%	38.97%	0.2085	0.0045
85.5	62,400	44.43%	0.00%	37.69%	0.1974	0.0046
86.5	35,850	44.43%		36.41%	0.1974	0.0064
87.5	4,525	44.08%		35.13%	0.1943	0.0080
88.5	1,968	44.08%		33.87%	0.1943	0.0104
89.5	0	44.08%		32.61%	0.1943	0.0132
90.5				31.36%		
91.5				30.12%		
92.5				28.90%		
93.5				27.69%		
94.5				26.50%		
95.5				25.32%		
96.5				24.17%		
97.5				23.04%		
98.5				21.92%		
99.5				20.84%		
Sum of Squared Differences				[8]	11.7144	0.0784

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes.

[5] Approved Iowa curve to be fitted to the OLT

[6] = ([4] - [3])² This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])² This is the squared difference between each point on my curve and the observed survivor curve

[8] = Sum of squared differences The smallest SSD represents the best mathematical fit

Account 355 Curve Fitting

Docket No. 20190174-EI
Account 355
Exhibit DJG-14
Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R4-43	ETI R1.5-65	FPUC SSD	ETI SSD
0.0	323,087,745	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	321,234,320	99.91%	100.00%	99.86%	0.0000	0.0000
1.5	279,045,542	99.90%	100.00%	99.59%	0.0000	0.0000
2.5	250,790,578	99.70%	99.99%	99.30%	0.0000	0.0000
3.5	236,119,885	99.58%	99.99%	99.01%	0.0000	0.0000
4.5	225,222,494	99.32%	99.98%	98.71%	0.0000	0.0000
5.5	220,052,584	99.07%	99.97%	98.39%	0.0001	0.0000
6.5	203,614,245	98.39%	99.96%	98.07%	0.0002	0.0000
7.5	183,136,980	97.90%	99.94%	97.74%	0.0004	0.0000
8.5	174,955,153	97.07%	99.92%	97.41%	0.0008	0.0000
9.5	163,856,686	96.96%	99.90%	97.06%	0.0009	0.0000
10.5	160,781,479	96.69%	99.86%	96.70%	0.0010	0.0000
11.5	160,457,727	96.49%	99.81%	96.33%	0.0011	0.0000
12.5	107,102,391	96.06%	99.76%	95.95%	0.0014	0.0000
13.5	93,807,670	94.81%	99.68%	95.57%	0.0024	0.0001
14.5	86,287,774	93.03%	99.59%	95.17%	0.0043	0.0005
15.5	81,477,564	92.57%	99.48%	94.76%	0.0048	0.0005
16.5	76,723,505	91.91%	99.34%	94.34%	0.0055	0.0006
17.5	73,384,098	91.17%	99.17%	93.91%	0.0064	0.0007
18.5	71,873,097	90.58%	98.96%	93.46%	0.0070	0.0008
19.5	66,190,626	90.07%	98.70%	93.01%	0.0075	0.0009
20.5	62,892,398	88.51%	98.40%	92.54%	0.0098	0.0016
21.5	59,141,679	88.31%	98.04%	92.07%	0.0095	0.0014
22.5	57,969,040	88.07%	97.61%	91.58%	0.0091	0.0012
23.5	56,772,207	87.91%	97.10%	91.07%	0.0085	0.0010
24.5	54,146,015	87.81%	96.51%	90.56%	0.0076	0.0008
25.5	53,265,537	87.70%	95.82%	90.03%	0.0066	0.0005
26.5	52,251,159	87.50%	95.02%	89.48%	0.0057	0.0004
27.5	51,021,485	87.34%	94.11%	88.92%	0.0046	0.0003
28.5	50,537,214	87.20%	93.05%	88.35%	0.0034	0.0001
29.5	49,493,202	86.84%	91.86%	87.76%	0.0025	0.0001
30.5	49,088,595	86.61%	90.52%	87.16%	0.0015	0.0000
31.5	45,412,511	85.95%	89.00%	86.53%	0.0009	0.0000
32.5	44,811,076	85.74%	87.31%	85.90%	0.0002	0.0000
33.5	43,073,087	85.19%	85.45%	85.24%	0.0000	0.0000
34.5	41,235,775	84.87%	83.39%	84.56%	0.0002	0.0000
35.5	29,395,163	84.38%	81.13%	83.87%	0.0011	0.0000
36.5	25,606,514	84.03%	78.68%	83.16%	0.0029	0.0001
37.5	22,653,923	83.70%	76.00%	82.43%	0.0059	0.0002
38.5	21,809,838	83.34%	73.04%	81.67%	0.0106	0.0003
39.5	21,115,741	81.90%	69.76%	80.90%	0.0147	0.0001
40.5	20,492,639	81.31%	66.11%	80.11%	0.0231	0.0001
41.5	17,980,632	80.84%	62.08%	79.29%	0.0352	0.0002
42.5	17,705,812	80.31%	57.69%	78.46%	0.0512	0.0003
43.5	17,234,547	79.81%	52.99%	77.60%	0.0719	0.0005
44.5	16,707,232	79.12%	48.06%	76.72%	0.0965	0.0006
45.5	15,501,586	78.77%	43.01%	75.81%	0.1279	0.0009
46.5	14,154,739	78.54%	37.96%	74.88%	0.1647	0.0013
47.5	11,621,138	77.56%	33.00%	73.93%	0.1985	0.0013
48.5	9,470,496	76.18%	28.25%	72.96%	0.2297	0.0010
49.5	8,243,491	74.36%	23.80%	71.96%	0.2557	0.0006
50.5	7,722,133	73.81%	19.71%	70.93%	0.2927	0.0008
51.5	7,249,596	73.21%	16.01%	69.89%	0.3271	0.0011
52.5	6,278,776	69.41%	12.75%	68.81%	0.3211	0.0000
53.5	5,745,614	68.65%	9.92%	67.72%	0.3449	0.0001
54.5	5,274,119	68.36%	7.51%	66.60%	0.3702	0.0003
55.5	5,012,245	67.58%	5.50%	65.45%	0.3854	0.0005
56.5	4,642,192	66.85%	3.88%	64.28%	0.3965	0.0007
57.5	4,331,304	64.50%	2.60%	63.09%	0.3832	0.0002

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 37
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-14

Account 355 Curve Fitting

Docket No. 20190174-EI

Account 355

Exhibit DJG-14

Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R4-43	ETI R1.5-65	FPUC SSD	ETI SSD
58.5	4,143,465	63.95%	1.63%	61.88%	0.3884	0.0004
59.5	4,057,801	63.60%	0.94%	60.64%	0.3926	0.0009
60.5	3,595,418	61.01%	0.49%	59.38%	0.3663	0.0003
61.5	3,428,027	58.93%	0.21%	58.10%	0.3448	0.0001
62.5	3,351,168	58.71%	0.07%	56.80%	0.3438	0.0004
63.5	1,146,662	57.75%	0.02%	55.47%	0.3333	0.0005
64.5	895,795	57.47%		54.14%	0.3303	0.0011
65.5	744,038	56.53%		52.78%	0.3196	0.0014
66.5	738,932	56.48%		51.41%	0.3190	0.0026
67.5	733,150	56.14%		50.02%	0.3152	0.0037
68.5	715,907	56.13%		48.62%	0.3151	0.0056
69.5	600,964	55.40%		47.20%	0.3069	0.0067
70.5	590,243	54.45%		45.78%	0.2965	0.0075
71.5	197,569	52.65%		44.35%	0.2772	0.0069
72.5	187,744	50.22%		42.92%	0.2522	0.0053
73.5	180,714	48.34%		41.48%	0.2337	0.0047
74.5	150,866	40.61%		40.03%	0.1649	0.0000
75.5	139,069	37.43%		38.59%	0.1401	0.0001
76.5	135,609	36.67%		37.15%	0.1345	0.0000
77.5	133,020	36.25%		35.72%	0.1314	0.0000
78.5	122,343	33.34%		34.29%	0.1112	0.0001
79.5	108,406	33.28%		32.88%	0.1108	0.0000
80.5	100,469	32.17%		31.47%	0.1035	0.0000
81.5	91,154	29.19%		30.08%	0.0852	0.0001
82.5	89,393	28.89%		28.71%	0.0835	0.0000
83.5	88,291	28.89%		27.36%	0.0835	0.0002
84.5	79,866	26.13%		26.03%	0.0683	0.0000
85.5	79,358	25.97%		24.72%	0.0674	0.0002
86.5	79,080	25.88%		23.43%	0.0670	0.0006
87.5	78,855	25.80%		22.18%	0.0666	0.0013
88.5	22,020	25.40%		20.95%	0.0645	0.0020
89.5	10,185	23.19%		19.76%	0.0538	0.0012
90.5	10,185	23.19%		18.60%		
91.5	9,638	23.17%		17.47%		
92.5	4,469	22.63%		16.37%		
93.5	4,469	22.63%		15.31%		
94.5	0	17.72%		14.29%		
Sum of Squared Differences				[8]	10.8953	0.0770

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes.

[5] Approved Iowa curve to be fitted to the OLT.

[6] = $([4] - [3])^2$. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $([5] - [3])^2$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit

Account 362 Curve Fitting

Docket No. 20190174-EI
Account 362
Exhibit DJG-15
Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC S3-50	PSO R0.5-75	FPUC SSD	PSO SSD
0.0	358,824,750	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	337,195,038	99.95%	100.00%	99.75%	0.0000	0.0000
1.5	312,364,056	99.84%	100.00%	99.24%	0.0000	0.0000
2.5	280,627,966	99.44%	100.00%	98.73%	0.0000	0.0001
3.5	243,924,737	99.10%	100.00%	98.22%	0.0001	0.0001
4.5	236,972,381	98.78%	100.00%	97.70%	0.0001	0.0001
5.5	224,498,054	98.47%	100.00%	97.18%	0.0002	0.0002
6.5	214,353,165	98.26%	100.00%	96.65%	0.0003	0.0003
7.5	198,816,545	97.74%	100.00%	96.13%	0.0005	0.0003
8.5	187,598,965	97.54%	100.00%	95.60%	0.0006	0.0004
9.5	172,661,539	97.19%	100.00%	95.06%	0.0008	0.0005
10.5	164,071,855	96.77%	100.00%	94.53%	0.0010	0.0005
11.5	159,002,832	96.44%	99.99%	93.99%	0.0013	0.0006
12.5	154,702,519	96.10%	99.98%	93.45%	0.0015	0.0007
13.5	146,227,690	95.17%	99.97%	92.90%	0.0023	0.0005
14.5	140,998,711	94.77%	99.95%	92.35%	0.0027	0.0006
15.5	135,342,168	94.07%	99.92%	91.80%	0.0034	0.0005
16.5	132,165,316	93.36%	99.88%	91.24%	0.0042	0.0004
17.5	124,913,803	93.02%	99.81%	90.68%	0.0046	0.0005
18.5	117,737,337	92.32%	99.73%	90.12%	0.0055	0.0005
19.5	112,000,595	91.79%	99.62%	89.56%	0.0061	0.0005
20.5	107,144,307	91.12%	99.48%	88.99%	0.0070	0.0005
21.5	106,479,556	90.55%	99.29%	88.42%	0.0076	0.0005
22.5	102,089,325	90.15%	99.06%	87.85%	0.0079	0.0005
23.5	97,300,586	89.23%	98.77%	87.27%	0.0091	0.0004
24.5	93,254,093	88.69%	98.42%	86.69%	0.0095	0.0004
25.5	85,421,699	87.87%	97.99%	86.11%	0.0102	0.0003
26.5	78,958,015	87.13%	97.48%	85.52%	0.0107	0.0003
27.5	74,076,251	86.42%	96.87%	84.93%	0.0109	0.0002
28.5	71,654,573	86.05%	96.16%	84.34%	0.0102	0.0003
29.5	70,104,393	85.29%	95.34%	83.74%	0.0101	0.0002
30.5	67,515,594	83.93%	94.41%	83.14%	0.0110	0.0001
31.5	65,013,230	83.25%	93.34%	82.54%	0.0102	0.0001
32.5	61,433,398	81.65%	92.14%	81.93%	0.0110	0.0000
33.5	57,711,437	80.37%	90.81%	81.32%	0.0109	0.0001
34.5	54,265,070	79.42%	89.32%	80.70%	0.0098	0.0002
35.5	53,176,866	78.38%	87.70%	80.08%	0.0087	0.0003
36.5	50,526,092	77.77%	85.92%	79.46%	0.0066	0.0003
37.5	47,996,290	76.72%	83.99%	78.83%	0.0053	0.0004
38.5	43,902,291	76.33%	81.92%	78.20%	0.0031	0.0003
39.5	42,355,913	75.71%	79.70%	77.56%	0.0016	0.0003
40.5	39,421,497	74.70%	77.35%	76.92%	0.0007	0.0005
41.5	35,479,270	73.76%	74.86%	76.27%	0.0001	0.0006
42.5	33,525,441	73.05%	72.25%	75.62%	0.0001	0.0007
43.5	31,477,863	72.54%	69.53%	74.96%	0.0009	0.0006
44.5	29,073,905	71.92%	66.70%	74.30%	0.0027	0.0006
45.5	27,663,799	70.82%	63.79%	73.63%	0.0049	0.0008
46.5	26,410,479	70.57%	60.80%	72.96%	0.0095	0.0006
47.5	24,941,894	70.37%	57.76%	72.28%	0.0159	0.0004
48.5	22,607,831	69.47%	54.67%	71.60%	0.0219	0.0005
49.5	21,398,862	69.14%	51.56%	70.91%	0.0309	0.0003
50.5	19,668,055	68.28%	48.44%	70.21%	0.0394	0.0004
51.5	17,661,372	67.60%	45.33%	69.51%	0.0496	0.0004

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 38
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-15

Account 362 Curve Fitting

Docket No. 20190174-EI

Account 362

Exhibit DJG-15

Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC S3-50	PSO R0.5-75	FPUC SSD	PSO SSD
52.5	16,417,212	67.16%	42.24%	68.81%	0.0621	0.0003
53.5	15,583,212	66.85%	39.19%	68.10%	0.0765	0.0002
54.5	14,472,821	66.08%	36.21%	67.38%	0.0892	0.0002
55.5	13,339,819	65.59%	33.30%	66.65%	0.1043	0.0001
56.5	12,259,778	65.22%	30.47%	65.92%	0.1207	0.0000
57.5	11,011,293	64.62%	27.75%	65.19%	0.1359	0.0000
58.5	9,571,183	63.99%	25.14%	64.45%	0.1509	0.0000
59.5	7,756,845	62.97%	22.65%	63.70%	0.1626	0.0001
60.5	6,700,066	62.85%	20.30%	62.95%	0.1811	0.0000
61.5	5,445,926	62.43%	18.08%	62.19%	0.1967	0.0000
62.5	4,109,891	61.89%	16.01%	61.43%	0.2105	0.0000
63.5	3,227,447	60.98%	14.08%	60.66%	0.2200	0.0000
64.5	2,422,275	59.92%	12.30%	59.88%	0.2267	0.0000
65.5	2,131,463	59.65%	10.68%	59.10%	0.2398	0.0000
66.5	1,732,772	59.43%	9.19%	58.32%	0.2524	0.0001
67.5	1,312,587	59.26%	7.86%	57.53%	0.2642	0.0003
68.5	1,011,670	57.19%	6.66%	56.73%	0.2553	0.0000
69.5	885,634	55.89%	5.59%	55.93%	0.2530	0.0000
70.5	871,221	55.78%	4.66%	55.13%	0.2614	0.0000
71.5	799,021	53.80%	3.84%	54.32%	0.2496	0.0000
72.5	725,284	52.73%	3.13%	53.50%	0.2460	0.0001
73.5	711,436	52.73%	2.52%	52.68%	0.2521	0.0000
74.5	604,424	51.75%	2.01%	51.86%	0.2474	0.0000
75.5	577,303	51.33%	1.58%	51.03%	0.2475	0.0000
76.5	543,351	49.29%	1.23%	50.20%	0.2310	0.0001
77.5	480,020	48.19%	0.94%	49.37%	0.2233	0.0001
78.5	422,807	47.60%	0.71%	48.53%	0.2199	0.0001
79.5	286,915	46.27%	0.52%	47.69%	0.2093	0.0002
80.5	268,535	46.16%	0.38%	46.85%	0.2096	0.0000
81.5	150,037	45.28%	0.27%	46.00%	0.2026	0.0001
82.5	0	44.66%	0.19%	45.16%		
Sum of Squared Differences				[8]	6.3851	0.0211

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes.

[5] Approved Iowa curve to be fitted to the OLT.

[6] = $([4] - [3])^2$. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $([5] - [3])^2$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 364 Curve Fitting

Docket No. 20190174-EI
Account 364
Exhibit DJG-16
Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R4-38	SWEPCO R0.5-55	FPUC SSD	SWEPCO SSD
0.0	463,886,723	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	452,684,667	99.89%	100.00%	99.66%	0.0000	0.0000
1.5	438,118,216	99.44%	100.00%	98.96%	0.0000	0.0000
2.5	424,479,066	98.91%	99.99%	98.26%	0.0001	0.0000
3.5	406,926,861	98.32%	99.99%	97.56%	0.0003	0.0001
4.5	393,994,608	97.63%	99.98%	96.85%	0.0005	0.0001
5.5	352,007,462	97.05%	99.96%	96.13%	0.0009	0.0001
6.5	339,452,960	96.48%	99.95%	95.40%	0.0012	0.0001
7.5	320,869,193	95.90%	99.92%	94.67%	0.0016	0.0001
8.5	298,841,748	95.23%	99.89%	93.94%	0.0022	0.0002
9.5	280,877,226	94.58%	99.85%	93.20%	0.0028	0.0002
10.5	267,063,210	93.92%	99.79%	92.45%	0.0035	0.0002
11.5	254,613,051	93.22%	99.72%	91.70%	0.0042	0.0002
12.5	239,933,953	92.57%	99.63%	90.94%	0.0050	0.0003
13.5	230,831,257	91.84%	99.51%	90.17%	0.0059	0.0003
14.5	217,665,056	90.96%	99.35%	89.40%	0.0070	0.0002
15.5	204,041,394	90.12%	99.16%	88.63%	0.0082	0.0002
16.5	192,416,355	89.19%	98.92%	87.85%	0.0095	0.0002
17.5	179,797,327	88.22%	98.62%	87.06%	0.0108	0.0001
18.5	166,779,188	87.19%	98.25%	86.27%	0.0122	0.0001
19.5	152,561,054	86.11%	97.81%	85.47%	0.0137	0.0000
20.5	138,305,944	85.16%	97.27%	84.66%	0.0147	0.0000
21.5	129,444,794	84.05%	96.62%	83.85%	0.0158	0.0000
22.5	112,412,971	83.19%	95.85%	83.03%	0.0160	0.0000
23.5	105,790,511	82.39%	94.94%	82.21%	0.0158	0.0000
24.5	99,027,360	81.56%	93.88%	81.38%	0.0152	0.0000
25.5	91,465,857	80.76%	92.65%	80.54%	0.0141	0.0000
26.5	85,392,225	79.97%	91.23%	79.69%	0.0127	0.0000
27.5	79,489,184	79.19%	89.60%	78.83%	0.0108	0.0000
28.5	74,011,341	78.33%	87.76%	77.97%	0.0089	0.0000
29.5	68,518,359	77.58%	85.68%	77.10%	0.0066	0.0000
30.5	63,833,002	76.89%	83.36%	76.21%	0.0042	0.0000
31.5	58,255,035	75.76%	80.79%	75.32%	0.0025	0.0000
32.5	51,439,082	73.37%	77.96%	74.42%	0.0021	0.0001
33.5	45,670,025	71.19%	74.83%	73.51%	0.0013	0.0005
34.5	41,191,396	69.90%	71.31%	72.59%	0.0002	0.0007
35.5	37,322,657	68.27%	67.35%	71.66%	0.0001	0.0012
36.5	32,945,080	65.86%	62.91%	70.72%	0.0009	0.0024
37.5	30,155,884	64.67%	57.99%	69.77%	0.0045	0.0026
38.5	28,143,025	63.84%	52.67%	68.81%	0.0125	0.0025
39.5	26,254,804	62.99%	47.07%	67.84%	0.0253	0.0023
40.5	23,593,361	62.17%	41.35%	66.85%	0.0434	0.0022
41.5	22,178,242	61.28%	35.65%	65.86%	0.0657	0.0021
42.5	21,074,884	60.48%	30.16%	64.85%	0.0919	0.0019
43.5	19,590,910	59.71%	25.00%	63.84%	0.1205	0.0017
44.5	18,370,295	58.87%	20.27%	62.81%	0.1490	0.0016
45.5	16,928,352	57.92%	16.06%	61.78%	0.1752	0.0015
46.5	15,351,234	56.92%	12.40%	60.73%	0.1982	0.0015
47.5	14,137,254	56.18%	9.27%	59.67%	0.2201	0.0012
48.5	12,785,746	55.50%	6.70%	58.60%	0.2381	0.0010
49.5	11,626,848	54.87%	4.63%	57.53%	0.2524	0.0007
50.5	10,556,265	54.07%	3.01%	56.44%	0.2607	0.0006
51.5	9,477,414	53.31%	1.83%	55.35%	0.2650	0.0004
52.5	8,624,407	52.63%	1.00%	54.24%	0.2667	0.0003
53.5	7,620,519	52.11%	0.47%	53.13%	0.2667	0.0001
54.5	6,810,236	51.53%	0.18%	52.01%	0.2637	0.0000
55.5	6,248,487	51.04%	0.05%	50.88%	0.2600	0.0000
56.5	5,565,977	50.45%	0.01%	49.75%	0.2544	0.0000
57.5	5,082,736	49.93%		48.61%	0.2493	0.0002

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 39
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-16

Account 364 Curve Fitting

Docket No. 20190174-EI
Account 364
Exhibit DJG-16
Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R4-38	SWEPCO R0.5-55	FPUC SSD	SWEPCO SSD
58.5	4,587,334	49.41%		47.46%	0.2442	0.0004
59.5	4,073,365	48.90%		46.31%	0.2392	0.0007
60.5	3,373,972	48.38%		45.16%	0.2340	0.0010
61.5	2,901,986	47.69%		44.00%	0.2275	0.0014
62.5	2,187,376	46.89%		42.83%	0.2198	0.0016
63.5	1,877,730	46.36%		41.67%	0.2149	0.0022
64.5	1,419,107	45.73%		40.50%	0.2091	0.0027
65.5	1,292,659	45.48%		39.33%	0.2068	0.0038
66.5	1,056,925	44.25%		38.17%	0.1958	0.0037
67.5	910,333	44.12%		37.00%	0.1947	0.0051
68.5	797,263	41.88%		35.84%	0.1754	0.0037
69.5	718,861	40.67%		34.68%	0.1654	0.0036
70.5	697,273	40.30%		33.52%	0.1624	0.0046
71.5	644,676	38.80%		32.37%	0.1505	0.0041
72.5	573,327	35.59%		31.22%	0.1267	0.0019
73.5	550,453	35.30%		30.08%	0.1246	0.0027
74.5	504,105	33.97%		28.95%	0.1154	0.0025
75.5	486,283	33.78%		27.82%	0.1141	0.0036
76.5	404,053	33.33%		26.71%	0.1111	0.0044
77.5	400,914	33.07%		25.60%	0.1094	0.0056
78.5	395,391	32.62%		24.51%	0.1064	0.0066
79.5	394,422	32.54%		23.43%	0.1059	0.0083
80.5	323,361	26.68%		22.37%	0.0712	0.0019
81.5	253,239	21.80%		21.31%	0.0475	0.0000
82.5	219,539	18.90%		20.28%	0.0357	0.0002
83.5	193,188	16.63%		19.26%	0.0277	0.0007
84.5	0	15.95%		18.26%	0.0254	0.0005
85.5				17.27%	0.0000	0.0298
86.5				16.31%	0.0000	0.0266
87.5				15.36%	0.0000	0.0236
88.5				14.44%	0.0000	0.0209
89.5				13.54%	0.0000	0.0183
90.5				12.66%	0.0000	0.0160
91.5				11.80%	0.0000	0.0139
92.5				10.97%	0.0000	0.0120
93.5				10.16%	0.0000	0.0103
94.5				9.37%		
Sum of Squared Differences				[8]	7.8753	0.2811

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes

[5] Approved Iowa curve to be fitted to the OLT

[6] = $(([4] - [3])^2)$. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $(([5] - [3])^2)$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit

Account 366 Curve Fitting

Docket No. 20190174-EI

Account 366

Exhibit DJG-17

Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R5-60	PSO R2-78	FPUC SSD	PSO SSD
0.0	77,664,275	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	72,240,771	99.99%	100.00%	99.94%	0.0000	0.0000
1.5	67,333,215	99.95%	100.00%	99.81%	0.0000	0.0000
2.5	57,343,433	99.91%	100.00%	99.68%	0.0000	0.0000
3.5	54,861,235	99.87%	100.00%	99.55%	0.0000	0.0000
4.5	50,810,791	99.81%	100.00%	99.41%	0.0000	0.0000
5.5	48,295,972	99.77%	100.00%	99.26%	0.0000	0.0000
6.5	44,352,439	99.74%	100.00%	99.10%	0.0000	0.0000
7.5	34,078,260	99.69%	100.00%	98.94%	0.0000	0.0001
8.5	27,509,665	99.62%	100.00%	98.78%	0.0000	0.0001
9.5	23,899,086	99.54%	100.00%	98.60%	0.0000	0.0001
10.5	21,601,430	99.42%	100.00%	98.42%	0.0000	0.0001
11.5	20,003,156	99.35%	100.00%	98.23%	0.0000	0.0001
12.5	18,559,639	99.20%	100.00%	98.03%	0.0001	0.0001
13.5	14,394,257	99.04%	100.00%	97.83%	0.0001	0.0001
14.5	9,408,492	98.58%	100.00%	97.62%	0.0002	0.0001
15.5	8,847,970	98.41%	100.00%	97.40%	0.0003	0.0001
16.5	8,292,057	98.02%	100.00%	97.17%	0.0004	0.0001
17.5	7,684,607	97.77%	100.00%	96.93%	0.0005	0.0001
18.5	6,577,269	97.30%	100.00%	96.68%	0.0007	0.0000
19.5	5,750,329	97.12%	100.00%	96.42%	0.0008	0.0000
20.5	4,604,083	95.74%	100.00%	96.16%	0.0018	0.0000
21.5	4,491,069	95.29%	100.00%	95.88%	0.0022	0.0000
22.5	4,446,812	95.00%	100.00%	95.60%	0.0025	0.0000
23.5	4,365,949	93.27%	100.00%	95.30%	0.0045	0.0004
24.5	4,356,580	93.19%	100.00%	94.99%	0.0046	0.0003
25.5	4,304,344	93.03%	100.00%	94.67%	0.0049	0.0003
26.5	3,859,432	91.71%	99.99%	94.34%	0.0069	0.0007
27.5	3,848,472	91.53%	99.99%	94.00%	0.0072	0.0006
28.5	3,843,853	91.43%	99.98%	93.65%	0.0073	0.0005
29.5	3,424,236	89.97%	99.96%	93.28%	0.0100	0.0011
30.5	3,325,078	89.84%	99.94%	92.90%	0.0102	0.0009
31.5	3,312,221	89.63%	99.90%	92.51%	0.0106	0.0008
32.5	3,141,044	89.47%	99.85%	92.11%	0.0108	0.0007
33.5	2,964,144	89.05%	99.78%	91.69%	0.0115	0.0007
34.5	2,928,578	88.49%	99.69%	91.26%	0.0125	0.0008
35.5	2,897,678	87.67%	99.57%	90.81%	0.0142	0.0010
36.5	2,822,998	87.46%	99.41%	90.35%	0.0143	0.0008
37.5	2,517,514	87.35%	99.20%	89.87%	0.0140	0.0006
38.5	2,401,094	87.20%	98.95%	89.38%	0.0138	0.0005
39.5	2,244,174	86.88%	98.64%	88.87%	0.0138	0.0004
40.5	2,204,327	86.73%	98.25%	88.35%	0.0133	0.0003
41.5	2,038,290	86.16%	97.79%	87.80%	0.0135	0.0003
42.5	2,014,038	85.97%	97.25%	87.25%	0.0127	0.0002
43.5	1,732,279	85.43%	96.59%	86.67%	0.0125	0.0002
44.5	1,605,161	84.87%	95.82%	86.08%	0.0120	0.0001
45.5	1,584,149	84.65%	94.92%	85.47%	0.0106	0.0001
46.5	1,568,695	83.83%	93.86%	84.84%	0.0101	0.0001
47.5	1,550,467	83.49%	92.63%	84.19%	0.0084	0.0000
48.5	1,514,810	83.14%	91.19%	83.52%	0.0065	0.0000
49.5	1,466,963	82.52%	89.52%	82.83%	0.0049	0.0000

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 40
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-17

Account 366 Curve Fitting

Docket No. 20190174-EI

Account 366

Exhibit DJG-17

Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R5-60	PSO R2-78	FPUC SSD	PSO SSD
50.5	1,441,961	82.20%	87.61%	82.13%	0.0029	0.0000
51.5	1,413,239	81.61%	85.41%	81.40%	0.0014	0.0000
52.5	1,347,449	81.24%	82.90%	80.65%	0.0003	0.0000
53.5	1,320,877	80.95%	80.07%	79.88%	0.0001	0.0001
54.5	1,297,672	80.22%	76.90%	79.09%	0.0011	0.0001
55.5	1,229,521	79.64%	73.37%	78.28%	0.0039	0.0002
56.5	1,132,656	79.03%	69.51%	77.44%	0.0091	0.0003
57.5	1,058,782	78.66%	65.32%	76.58%	0.0178	0.0004
58.5	1,009,492	78.27%	60.82%	75.71%	0.0304	0.0007
59.5	874,155	77.78%	56.07%	74.80%	0.0471	0.0009
60.5	744,561	77.49%	51.11%	73.88%	0.0696	0.0013
61.5	741,343	77.16%	46.01%	72.93%	0.0970	0.0018
62.5	464,304	76.80%	40.86%	71.96%	0.1292	0.0023
63.5	458,194	76.55%	35.73%	70.96%	0.1666	0.0031
64.5	455,949	76.18%	30.73%	69.94%	0.2066	0.0039
65.5	450,992	75.59%	25.94%	68.90%	0.2465	0.0045
66.5	301,588	72.91%	21.46%	67.84%	0.2647	0.0026
67.5	176,666	70.55%	17.38%	66.75%	0.2827	0.0014
68.5	170,985	68.28%	13.74%	65.64%	0.2975	0.0007
69.5	167,841	67.03%	10.60%	64.51%	0.3185	0.0006
70.5	158,293	64.34%	7.98%	63.35%	0.3176	0.0001
71.5	148,931	60.53%	5.85%	62.17%	0.2989	0.0003
72.5	147,462	59.94%	4.20%	60.97%	0.3107	0.0001
73.5	145,301	59.06%	2.95%	59.75%	0.3149	0.0000
74.5	142,817	58.05%	2.00%	58.51%	0.3142	0.0000
75.5	141,410	57.49%	1.30%	57.25%	0.3157	0.0000
76.5	139,176	56.94%	0.79%	55.97%	0.3153	0.0001
77.5	134,971	56.14%	0.43%	54.68%	0.3104	0.0002
78.5	121,978	54.80%	0.20%	53.37%	0.2981	0.0002
79.5		53.79%	0.07%	52.04%		
Sum of Squared Differences				[8]	5.2740	0.0397

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes.

[5] Approved Iowa curve to be fitted to the OLT

[6] = $((4) - (3))^2$. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $((5) - (3))^2$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 367 Curve Fitting

Docket No. 20190174-EI

Account 367

Exhibit DJG-18

Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R4-35	PSO R1.5-65	FPUC SSD	PSO SSD
0.0	316,005,119	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	299,802,733	99.69%	100.00%	99.86%	0.0000	0.0000
1.5	285,216,685	98.84%	100.00%	99.59%	0.0001	0.0001
2.5	268,287,105	97.89%	99.99%	99.30%	0.0004	0.0002
3.5	252,986,249	97.07%	99.98%	99.01%	0.0008	0.0004
4.5	235,367,174	96.24%	99.97%	98.71%	0.0014	0.0006
5.5	214,054,363	95.51%	99.96%	98.39%	0.0020	0.0008
6.5	175,028,284	94.84%	99.93%	98.07%	0.0026	0.0010
7.5	154,927,603	94.28%	99.90%	97.74%	0.0032	0.0012
8.5	141,527,663	93.52%	99.86%	97.41%	0.0040	0.0015
9.5	131,733,250	92.88%	99.81%	97.06%	0.0048	0.0017
10.5	122,557,604	92.41%	99.73%	96.70%	0.0054	0.0018
11.5	118,784,144	92.09%	99.63%	96.33%	0.0057	0.0018
12.5	114,170,495	91.87%	99.50%	95.95%	0.0058	0.0017
13.5	108,262,750	91.73%	99.32%	95.57%	0.0058	0.0015
14.5	98,153,599	91.48%	99.10%	95.17%	0.0058	0.0014
15.5	89,423,843	91.30%	98.83%	94.76%	0.0057	0.0012
16.5	80,746,629	91.08%	98.48%	94.34%	0.0055	0.0011
17.5	71,789,667	90.92%	98.04%	93.91%	0.0051	0.0009
18.5	59,281,872	90.71%	97.50%	93.46%	0.0046	0.0008
19.5	58,653,049	90.36%	96.84%	93.01%	0.0042	0.0007
20.5	51,321,835	90.06%	96.05%	92.54%	0.0036	0.0006
21.5	47,312,974	89.82%	95.09%	92.07%	0.0028	0.0005
22.5	44,452,456	89.57%	93.96%	91.58%	0.0019	0.0004
23.5	40,272,025	89.41%	92.63%	91.07%	0.0010	0.0003
24.5	36,988,264	89.18%	91.07%	90.56%	0.0004	0.0002
25.5	34,499,551	88.97%	89.27%	90.03%	0.0000	0.0001
26.5	32,613,326	88.80%	87.21%	89.48%	0.0003	0.0000
27.5	30,794,868	88.61%	84.88%	88.92%	0.0014	0.0000
28.5	29,182,800	88.49%	82.25%	88.35%	0.0039	0.0000
29.5	26,149,708	88.27%	79.33%	87.76%	0.0080	0.0000
30.5	23,294,919	88.12%	76.08%	87.16%	0.0145	0.0001
31.5	21,046,387	87.94%	72.42%	86.53%	0.0241	0.0002
32.5	19,145,833	87.80%	68.24%	85.90%	0.0382	0.0004
33.5	17,167,584	87.63%	63.50%	85.24%	0.0582	0.0006
34.5	15,123,300	87.50%	58.21%	84.56%	0.0858	0.0009
35.5	12,984,105	87.44%	52.43%	83.87%	0.1225	0.0013
36.5	11,050,092	87.32%	46.34%	83.16%	0.1679	0.0017
37.5	9,568,108	87.19%	40.12%	82.43%	0.2216	0.0023
38.5	8,537,095	87.12%	33.97%	81.67%	0.2824	0.0030
39.5	7,178,844	87.08%	28.12%	80.90%	0.3476	0.0038
40.5	6,187,118	87.00%	22.71%	80.11%	0.4133	0.0047
41.5	4,520,808	86.76%	17.86%	79.29%	0.4747	0.0056
42.5	3,797,685	86.61%	13.64%	78.46%	0.5324	0.0066
43.5	3,208,273	86.48%	10.07%	77.60%	0.5838	0.0079
44.5	2,860,472	86.39%	7.14%	76.72%	0.6281	0.0094
45.5	2,532,486	86.21%	4.81%	75.81%	0.6627	0.0108
46.5	2,257,784	85.84%	3.04%	74.88%	0.6857	0.0120
47.5	1,847,386	85.62%	1.75%	73.93%	0.7033	0.0137
48.5	1,666,345	85.40%	0.90%	72.96%	0.7141	0.0155

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 41
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-18

Account 367 Curve Fitting

Docket No. 20190174-El
Account 367
Exhibit DJG-18
Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R4-35	PSO R1.5-65	FPUC SSD	PSO SSD
49.5	1,517,177	85.14%	0.38%	71.96%	0.7184	0.0174
50.5	1,389,683	84.88%	0.12%	70.93%	0.7184	0.0194
51.5	1,328,432	84.53%	0.02%	69.89%	0.7141	0.0214
52.5	1,270,765	84.49%		68.81%	0.7139	0.0246
53.5	1,226,806	84.38%		67.72%	0.7120	0.0278
54.5	1,140,554	84.22%		66.60%	0.7093	0.0311
55.5	1,017,473	83.99%		65.45%	0.7054	0.0344
56.5	920,794	83.89%		64.28%	0.7038	0.0384
57.5	769,760	83.82%		63.09%	0.7026	0.0430
58.5	569,260	83.80%		61.88%	0.7022	0.0481
59.5	565,035	83.78%		60.64%	0.7019	0.0536
60.5	218,822	83.77%		59.38%	0.7017	0.0595
61.5	206,785	82.24%		58.10%	0.6763	0.0583
62.5	204,826	81.46%		56.80%	0.6636	0.0608
63.5	200,184	81.03%		55.47%	0.6566	0.0653
64.5	102,221	80.15%		54.14%	0.6424	0.0677
65.5	54,661	79.23%		52.78%	0.6277	0.0700
66.5	52,434	76.00%		51.41%	0.5776	0.0605
67.5	49,764	73.69%		50.02%	0.5430	0.0560
68.5	47,850	72.43%		48.62%	0.5246	0.0567
69.5	47,809	72.37%		47.20%	0.5237	0.0633
70.5	47,809	72.37%		45.78%	0.5237	0.0707
71.5	47,809	72.37%		44.35%	0.5237	0.0785
72.5	47,809	72.37%		42.92%	0.5237	0.0868
73.5	46,545	72.37%		41.48%	0.5237	0.0954
74.5	41,930	72.37%		40.03%	0.5237	0.1046
75.5	33,306	72.37%		38.59%	0.5237	0.1141
76.5	18,598	72.37%		37.15%	0.5237	0.1240
77.5		72.37%		35.72%		
Sum of Squared Differences				[8]	24.4627	1.7741

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes.

[5] Approved Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])². This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])². This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Account 368 Curve Fitting

Docket No. 20190174-EI

Account 368

Exhibit DJG-19

Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC S4-30	SWEPCO L0-50	FPUC SSD	SWEPCO SSD
0 0	466,624,847	100.00%	100.00%	100 00%	0.0000	0.0000
0.5	450,005,635	99.61%	100 00%	99.87%	0 0000	0.0000
1.5	429,793,983	98.63%	100.00%	99.45%	0 0002	0.0001
2.5	410,860,016	97.67%	100 00%	98.89%	0.0005	0.0002
3.5	391,587,371	96 75%	100 00%	98.24%	0.0011	0.0002
4.5	372,315,143	95.67%	100.00%	97.50%	0 0019	0.0003
5.5	326,367,137	94.68%	100.00%	96.70%	0.0028	0.0004
6 5	311,175,577	93.50%	100 00%	95.83%	0.0042	0.0005
7.5	291,331,133	92 51%	100.00%	94.92%	0.0056	0.0006
8.5	275,874,708	91.76%	100.00%	93 97%	0.0068	0 0005
9.5	260,131,755	90 91%	100.00%	92.97%	0.0083	0.0004
10.5	249,591,853	90.22%	100.00%	91.94%	0.0096	0 0003
11 5	240,224,485	89.50%	100.00%	90.87%	0 0110	0.0002
12.5	228,258,973	88.54%	99.99%	89 78%	0.0131	0 0002
13 5	219,341,114	87.64%	99.97%	88.67%	0 0152	0.0001
14.5	208,170,035	86 74%	99 93%	87.53%	0.0174	0.0001
15 5	205,421,588	85.70%	99.83%	86.37%	0 0200	0.0000
16 5	189,752,371	84.58%	99.66%	85.19%	0.0227	0.0000
17.5	182,932,347	83 55%	99 33%	83 99%	0.0249	0.0000
18 5	170,118,845	82.44%	98.79%	82.79%	0.0267	0.0000
19 5	162,724,712	81 37%	97 93%	81.57%	0.0274	0.0000
20.5	152,216,704	80 15%	96 64%	80 34%	0.0272	0.0000
21.5	146,252,806	79.07%	94.81%	79.10%	0.0248	0.0000
22.5	134,660,361	77.99%	92.33%	77 86%	0.0206	0.0000
23.5	128,422,982	76.81%	89 07%	76.62%	0.0150	0.0000
24.5	120,262,326	75.66%	85.01%	75.37%	0.0087	0 0000
25.5	113,677,918	74.46%	80.11%	74.12%	0.0032	0.0000
26.5	106,605,942	73.18%	74.39%	72.87%	0.0001	0 0000
27 5	100,972,665	71.98%	67.99%	71.62%	0.0016	0.0000
28.5	95,317,851	70.75%	61.03%	70.38%	0.0094	0.0000
29 5	89,384,427	69.42%	53.72%	69.13%	0.0247	0.0000
30 5	82,780,190	68 00%	46 28%	67 89%	0.0472	0.0000
31.5	75,970,659	66.62%	38 97%	66.65%	0.0765	0 0000
32.5	69,741,142	65.20%	32 02%	65 42%	0.1101	0.0000
33.5	63,827,215	63.88%	25 61%	64 19%	0 1465	0.0000
34.5	58,709,802	62.58%	19.89%	62.96%	0.1822	0.0000
35.5	54,007,153	61.27%	14.99%	61.74%	0.2142	0.0000
36.5	49,623,027	59.95%	10.93%	60.52%	0.2403	0.0000
37 5	45,027,569	58.58%	7.67%	59.31%	0.2591	0.0001
38.5	41,567,572	57.30%	5.19%	58.10%	0.2716	0.0001
39 5	38,847,215	56.04%	3.36%	56 90%	0.2775	0.0001
40 5	35,811,638	54.32%	2.07%	55.71%	0.2730	0.0002
41 5	32,151,237	52 96%	1.21%	54 53%	0.2678	0.0002
42.5	29,207,069	51.61%	0.67%	53.35%	0.2595	0.0003
43 5	26,424,451	50.34%	0.34%	52 18%	0.2500	0.0003
44.5	23,748,555	49.11%	0 17%	51.02%	0.2395	0 0004
45.5	20,908,014	47.85%	0.07%	49.87%	0.2283	0.0004
46 5	18,026,373	46.43%	0.03%	48 73%	0.2153	0.0005
47.5	15,852,308	44.91%	0 01%	47.60%	0.2016	0.0007
48.5	14,156,743	43.62%	0.00%	46.48%	0.1902	0.0008
49.5	12,454,926	42.18%	0.00%	45.37%	0.1779	0.0010
50.5	11,183,493	40.98%	0.00%	44.27%	0.1679	0.0011
51 5	9,942,720	39 81%	0.00%	43 18%	0 1585	0.0011
52.5	8,832,942	38.61%		42.11%	0.1491	0.0012
53 5	7,717,294	37.42%		41 04%	0.1400	0.0013
54.5	6,774,022	36.34%		39.99%	0.1321	0.0013
55.5	5,816,004	35.29%		38.95%	0.1246	0 0013
56.5	4,956,425	34.37%		37.93%	0.1181	0.0013
57.5	4,075,835	33.39%		36.91%	0.1115	0.0012
58.5	3,284,297	32.44%		35 91%	0.1052	0.0012
59 5	2,575,746	31.63%		34.93%	0.1000	0.0011
60.5	1,677,573	30.74%		33 96%	0 0945	0.0010
61 5	1,242,200	30.13%		33.00%	0.0908	0 0008
62.5	893,601	29.62%		32.06%	0.0877	0.0006
63 5	670,726	29.17%		31.13%	0.0851	0.0004
64.5	468,522	28 76%		30.21%	0.0827	0.0002
65.5	228,761	28.35%		29 31%	0.0804	0 0001
66.5	224,156	28.26%		28 43%	0 0799	0.0000
67 5	173,264	27.47%		27.56%	0.0754	0.0000

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 42
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-19

Account 368 Curve Fitting

Docket No. 20190174-El

Account 368

Exhibit DJG-19

Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC S4-30	SWEPCO L0-50	FPUC SSD	SWEPCO SSD
68.5	147,838	26.94%		26.71%	0.0726	0.0000
69.5	94,162	26.32%		25.87%	0.0693	0.0000
70.5	91,621	25.98%		25.04%	0.0675	0.0001
71.5	89,175	25.29%		24.24%	0.0640	0.0001
72.5	89,175	25.29%		23.45%	0.0640	0.0003
73.5	87,952	24.94%		22.67%	0.0622	0.0005
74.5	87,952	24.94%		21.91%	0.0622	0.0009
75.5	76,301	24.46%		21.16%	0.0598	0.0011
76.5	76,301	24.46%		20.44%	0.0598	0.0016
77.5	56,758	24.46%		19.72%	0.0598	0.0022
78.5	14,588	24.46%		19.03%	0.0598	0.0030
79.5	14,588	24.46%		18.35%	0.0598	0.0037
80.5	14,588	24.46%		17.68%	0.0598	0.0046
81.5	14,588	24.46%		17.03%	0.0598	0.0055
82.5	14,588	24.46%		16.40%	0.0598	0.0065
83.5	14,588	24.46%		15.78%	0.0598	0.0075
84.5	14,588	24.46%		15.18%	0.0598	0.0086
85.5	14,588	24.46%		14.59%	0.0598	0.0097
86.5	14,588	24.46%		14.02%	0.0598	0.0109
87.5	14,588	24.46%		13.46%	0.0598	0.0121
88.5	14,588	24.46%		12.92%	0.0598	0.0133
89.5	14,588	24.46%		12.39%	0.0598	0.0146
90.5	14,588	24.46%		11.88%	0.0598	0.0158
91.5	14,588	24.46%		11.39%	0.0598	0.0171
92.5	14,588	24.46%		10.90%	0.0598	0.0184
93.5	14,588	24.46%		10.44%	0.0598	0.0197
94.5	14,588	24.46%		9.98%	0.0598	0.0210
95.5	14,588	24.46%		9.54%	0.0598	0.0223
96.5	14,588	24.46%		9.12%	0.0598	0.0235
97.5	14,588	24.46%		8.71%	0.0598	0.0248
98.5	14,588	24.46%		8.31%	0.0598	0.0261
99.5	14,588	24.46%		7.92%	0.0598	0.0273
100.5	11,671	19.57%		7.55%	0.0383	0.0144
101.5	11,671	19.57%		7.19%	0.0383	0.0153
102.5	11,671	19.57%		6.85%	0.0383	0.0162
103.5	11,671	19.57%		6.51%	0.0383	0.0170
104.5	11,671	19.57%		6.19%	0.0383	0.0179
105.5	11,671	19.57%		5.88%	0.0383	0.0187
106.5	11,671	19.57%		5.58%	0.0383	0.0196
107.5	11,671	19.57%		5.30%	0.0383	0.0204
108.5	11,671	19.57%		5.02%	0.0383	0.0212
109.5	8,753	14.68%		4.76%	0.0215	0.0098
110.5	8,753	14.68%		4.50%	0.0215	0.0104
111.5	0	14.68%		4.26%	0.0215	0.0109
112.5				4.02%	0.0000	0.0016
113.5				3.80%	0.0000	0.0014
114.5				3.58%	0.0000	0.0013
115.5				3.38%		
Sum of Squared Differences				[8]	8.8337	0.5440

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes

[5] Approved Iowa curve to be fitted to the OLT

[6] = ([4] - [3])². This is the squared difference between each point on the Company's curve and the observed survivor curve

[7] = ([5] - [3])². This is the squared difference between each point on my curve and the observed survivor curve

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit

Account 369 Curve Fitting

Docket No. 20190174-EI
Account 369
Exhibit DJG-20
Page 1 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R5-40	PSO R1.5-60	FPUC SSD	PSO SSD
0.0	274,842,735	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	263,939,709	99.95%	100.00%	99.85%	0.0000	0.0000
1.5	253,933,894	99.85%	100.00%	99.55%	0.0000	0.0000
2.5	243,656,013	99.66%	100.00%	99.24%	0.0000	0.0000
3.5	225,251,318	99.16%	100.00%	98.92%	0.0001	0.0000
4.5	210,258,705	98.68%	100.00%	98.59%	0.0002	0.0000
5.5	199,423,104	98.42%	100.00%	98.25%	0.0002	0.0000
6.5	188,032,017	98.12%	100.00%	97.90%	0.0004	0.0000
7.5	175,728,017	97.80%	100.00%	97.53%	0.0005	0.0000
8.5	157,749,263	97.50%	100.00%	97.16%	0.0006	0.0000
9.5	142,106,376	97.18%	100.00%	96.78%	0.0008	0.0000
10.5	128,452,099	96.79%	100.00%	96.38%	0.0010	0.0000
11.5	121,643,308	96.42%	100.00%	95.97%	0.0013	0.0000
12.5	111,348,782	95.94%	100.00%	95.55%	0.0016	0.0000
13.5	106,956,270	95.45%	100.00%	95.12%	0.0021	0.0000
14.5	105,968,250	95.02%	100.00%	94.67%	0.0025	0.0000
15.5	102,570,670	94.54%	100.00%	94.21%	0.0030	0.0000
16.5	95,680,090	94.18%	100.00%	93.74%	0.0034	0.0000
17.5	89,409,145	93.68%	99.99%	93.26%	0.0040	0.0000
18.5	83,947,238	93.14%	99.99%	92.76%	0.0047	0.0000
19.5	78,513,441	92.58%	99.97%	92.25%	0.0055	0.0000
20.5	72,079,165	92.01%	99.93%	91.72%	0.0063	0.0000
21.5	71,448,116	91.34%	99.87%	91.18%	0.0073	0.0000
22.5	66,199,251	90.70%	99.76%	90.62%	0.0082	0.0000
23.5	62,338,486	90.06%	99.60%	90.05%	0.0091	0.0000
24.5	58,346,024	89.36%	99.36%	89.46%	0.0100	0.0000
25.5	54,053,438	88.62%	99.02%	88.85%	0.0108	0.0000
26.5	51,657,383	87.81%	98.55%	88.23%	0.0115	0.0000
27.5	48,772,059	86.83%	97.92%	87.59%	0.0123	0.0001
28.5	46,351,160	85.96%	97.09%	86.92%	0.0124	0.0001
29.5	43,769,983	84.97%	96.03%	86.24%	0.0122	0.0002
30.5	41,062,736	83.93%	94.67%	85.54%	0.0115	0.0003
31.5	38,175,250	82.98%	92.95%	84.82%	0.0099	0.0003
32.5	34,414,387	81.97%	90.80%	84.08%	0.0078	0.0004
33.5	30,963,244	80.97%	88.11%	83.31%	0.0051	0.0005
34.5	27,545,102	80.01%	84.81%	82.52%	0.0023	0.0006
35.5	24,562,752	79.07%	80.81%	81.71%	0.0003	0.0007
36.5	22,107,729	78.17%	76.05%	80.87%	0.0005	0.0007
37.5	19,881,438	77.26%	70.51%	80.01%	0.0046	0.0008
38.5	17,749,156	76.47%	64.22%	79.12%	0.0150	0.0007
39.5	15,689,212	75.72%	57.28%	78.21%	0.0340	0.0006
40.5	13,971,215	74.99%	49.85%	77.27%	0.0632	0.0005
41.5	12,923,634	74.26%	42.15%	76.31%	0.1031	0.0004
42.5	11,532,265	73.50%	34.46%	75.31%	0.1524	0.0003
43.5	10,459,906	72.81%	27.11%	74.29%	0.2088	0.0002
44.5	9,263,919	72.04%	20.40%	73.24%	0.2667	0.0001
45.5	8,203,433	71.04%	14.60%	72.17%	0.3185	0.0001
46.5	7,519,771	69.75%	9.90%	71.06%	0.3582	0.0002
47.5	6,818,006	68.86%	6.34%	69.93%	0.3908	0.0001
48.5	6,164,881	67.81%	3.85%	68.77%	0.4091	0.0001
49.5	5,557,031	66.97%	2.21%	67.58%	0.4194	0.0000
50.5	5,019,257	66.04%	1.16%	66.36%	0.4210	0.0000
51.5	4,663,112	65.22%	0.50%	65.11%	0.4188	0.0000

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 43
PARTY: OFFICE OF PUBLIC COUNSEL (OPC)
(DIRECT)
DESCRIPTION: David Garrett DJG-20

Account 369 Curve Fitting

Docket No. 20190174-EI

Account 369

Exhibit DJG-20

Page 2 of 2

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	Exposures (Dollars)	Observed Life Table (OLT)	FPUC R5-40	PSO R1.5-60	FPUC SSD	PSO SSD
52.5	4,313,040	64.24%	0.16%	63.84%	0.4106	0.0000
53.5	3,957,547	63.32%	0.03%	62.54%	0.4006	0.0001
54.5	3,622,432	62.11%		61.21%	0.3858	0.0001
55.5	3,271,740	60.93%		59.85%	0.3712	0.0001
56.5	3,075,344	59.44%		58.47%	0.3533	0.0001
57.5	2,743,710	58.09%		57.07%	0.3374	0.0001
58.5	2,426,964	56.68%		55.64%	0.3213	0.0001
59.5	2,070,624	55.14%		54.19%	0.3040	0.0001
60.5	1,694,820	53.53%		52.72%	0.2865	0.0001
61.5	1,296,556	51.90%		51.23%	0.2694	0.0000
62.5	1,060,891	50.23%		49.73%	0.2523	0.0000
63.5	778,374	48.35%		48.21%	0.2338	0.0000
64.5	627,616	46.65%		46.67%	0.2176	0.0000
65.5	436,423	44.75%		45.13%	0.2003	0.0000
66.5	367,388	42.89%		43.57%	0.1840	0.0000
67.5	246,494	41.03%		42.02%	0.1683	0.0001
68.5	170,728	39.31%		40.45%	0.1545	0.0001
69.5	92,949	36.16%		38.89%	0.1308	0.0007
70.5	53,681	34.48%		37.33%	0.1189	0.0008
71.5	37,780	33.16%		35.78%	0.1100	0.0007
72.5	32,530	31.70%		34.23%	0.1005	0.0006
73.5	29,926	30.66%		32.70%	0.0940	0.0004
74.5	23,892	29.35%		31.18%	0.0861	0.0003
75.5	14,987	27.84%		29.68%	0.0775	0.0003
76.5	11,665	26.44%		28.20%	0.0699	0.0003
77.5	7,316	25.03%		26.75%	0.0627	0.0003
78.5	5,183	23.67%		25.31%	0.0560	0.0003
79.5	3,837	22.90%		23.91%	0.0524	0.0001
80.5	2,906	21.97%		22.54%	0.0483	0.0000
81.5	2,421	21.03%		21.21%	0.0442	0.0000
82.5		18.88%		19.91%		
Sum of Squared Differences				[8]	9.6551	0.0146

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT for comparison purposes.

[5] Approved Iowa curve to be fitted to the OLT.

[6] = $([4] - [3])^2$ This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = $([5] - [3])^2$. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Tallahassee District Office

Auditor's Report

Florida Public Utilities Company
Storm Recovery Cost Audit – Hurricane Michael

As of December 31, 2019

Docket No. 20190156-EI
Audit Control No. 2019-329-1-2
January 24, 2020

Debra M. Dobiac
Audit Manager

George Simmons
Audit Staff

Marisa N. Glover
Reviewer

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 44
PARTY: FLORIDA PUBLIC SERVICE COMMISSION
(STAFF) (DIRECT)
DESCRIPTION: Debra Dobiac DMD-1

Table of Contents

Purpose..... 1

Objectives and Procedures 2

Audit Findings

 None..... 5

Exhibits

 1: Storm Cost Recovery for Incremental Expenses 6

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated November 21, 2019. We have applied these procedures to the attached schedules prepared by Florida Public Utilities Company in support of its filing for storm recovery costs in Docket No.20190156-EI.

The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

FPUC or Utility refers to Florida Public Utilities Company.

Background

On August 7, 2019, the Utility filed a petition for a limited proceeding to record costs associated with Hurricane Michael as a regulatory asset, which would be amortized over 30 years and recovered through working capital and amortization expense. This methodology of cost recovery will not use a surcharge nor have any effect on the storm reserve. The regulatory asset would be comprised of the incremental storm restoration costs related to Hurricane Michael as per Rule 25-6.0143, Florida Administrative Code (F.A.C.) for costs incurred with proforma adjustments from October 1, 2018 through December 31, 2019. This audit's scope was limited to the regulatory asset of \$39,172,503 as shown in Exhibit MDN-4, page 1 of 1, filed with the petition.

Expense

Payroll, Overhead, and Related Costs

Objectives: The objectives were to determine whether payroll, overtime, and related costs were properly stated, recorded in the period incurred, and related to Hurricane Michael.

Procedures: We scheduled payroll, overhead, and related costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the amounts to the payroll register and allocation schedules. No exceptions were noted.

Fuel

Objectives: The objectives were to determine whether fuel costs were properly stated, recorded in the period incurred, and related to Hurricane Michael.

Procedures: We scheduled fuel costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the amounts to the payroll allocation schedules, employee expense reports, or supporting invoices. No exceptions were noted.

Contractors

Objectives: The objectives were to determine whether contractors costs were properly stated, recorded in the period incurred, and related to Hurricane Michael.

Procedures: We scheduled contractors' costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the amounts to the payroll

allocation schedules, employee expense reports, or supporting invoices with cost allocation by work order schedules. No exceptions were noted.

Materials

Objectives: The objectives were to determine whether materials were properly stated, recorded in the period incurred, and related to Hurricane Michael.

Procedures: We scheduled material by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the items to the payroll allocation schedules, employee expense reports, inventory system printouts, or supporting invoices. No exceptions were noted.

Logistics

Objectives: The objectives were to determine whether logistics costs were properly stated, recorded in the period incurred, and related to Hurricane Michael.

Procedures: We scheduled logistics costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the items to the payroll allocation schedules, employee expense reports, or supporting invoices. No exceptions were noted.

Other Costs

Objectives: The objectives were to determine whether other costs were properly stated, recorded in the period incurred, and related to Hurricane Michael.

Procedures: We scheduled other costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the items to the supporting invoices. No exceptions were noted.

Other

Non-Incremental Costs

Objectives: The objective was to determine whether the non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143, Florida Administrative Code (F.A.C.).

Procedures: We scheduled payroll and overhead costs by storm, capital, and cost of removal cost types. We traced the amounts to the payroll schedule, supporting documentation, and removed the capitalized payroll costs. We reviewed the Utility provided schedule comparing base rate payroll per the last rate case with 2017 and 2018 payroll costs. No exceptions were noted.

Capitalizable Costs

Objectives: The objectives were to determine whether the capitalizable costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1) (d), F.A.C.

Procedures: We scheduled capitalizable costs by capital, and cost of removal cost types. We tested the capitalizable costs to determine if the Utility included for recovery only those costs that are allowed by the applicable Rule by tracing a judgmental sample of capitalized costs to the supporting documentation. No exceptions were noted.

Proforma Adjustments

Objectives: The objective is to review storm costs that were recorded subsequent to December 31, 2019.

Procedures: Included in the storm costs were proforma adjustments based on estimates for costs incurred but not completed as of June 30, 2019. We reviewed the supporting documentation for these costs, which included recorded final amounts from June 30, 2019 through December 31, 2019. We noted that the proforma storm cost estimates were \$487,450 as compared to the actual costs of \$406,730. Storm costs will be decreased by \$80,720 (\$487,450 - \$406,730) in a revised filing. We noted that the estimated capitalized costs were \$1,253,189 as compared to actual costs of \$1,203,235. Capitalized costs will be decreased by \$49,954 (\$1,253,189 - \$1,203,235). We also noted that the cost of removal cost estimates were \$83,920 and agreed with the actual costs. The Utility expects to file a revised filing regarding the proformas.

The estimated capitalized costs included an amount of \$1,000,000, which was supported by a vendor contract. The project has not been completed. The Utility also used a cost rate of 4 percent for calculating interest on the unamortized reserve deficiency balance. Audit staff did not recalculate interest nor determine the source of the rate. No further work performed.

Audit Findings

None

Exhibits

Exhibit 1: Storm Cost Recovery for Incremental Expenses

Florida Public Utilities Company
Storm Cost Recovery for Incremental Expenses

MDN-4 Page 1 of 1
 Docket No.: 0

Line No.	Description	Reference	Total	Storm Reserve Balance
1	Pre-Storm Reserve Balance			N/A
2	Estimated Storm Related Restoration Costs			
3	Regular Payroll		\$ 566,555	
4	Overtime Payroll		\$ 481,430	
5	Payroll Overhead Allocations		\$ 345,472	
6	Department Cost Allocation on Capital		\$ 40,433	
7	Employee Expenses		\$ 67,980	
8	Contractor Costs		\$ 54,526,703	
9	Logistics		\$ 1,437,895	
10	Fuel		\$ 1,441,964	
11	Equipment Rental		\$ 232,334	
12	Materials		\$ 6,612,654	
13	Call Center Costs		\$ 26,516	
14	Uncollectible Account Expense		\$ 120,321	
15	Other		\$ 129,542	
16	Subtotal-Storm Related Restoration Costs	Lines 3:15	\$ 66,029,798	
17	Less: Estimated Non-Incremental Costs			
18	Regular Payroll		\$ (113,316)	
19	Overtime Payroll		\$ (11,827)	
20	Payroll Overhead Allocations		\$ (60,039)	
21	Subtotal-Estimated Non-Incremental Costs	Lines 17:20	\$ (185,182)	
22	Less: Capitalizable Costs		\$ (28,218,969)	
23	Total Recoverable Restoration Costs - System	lines (16+21+22)	\$ 37,625,647	
24	Jurisdictional Factor		100%	
25	Total Recoverable Restoration Costs-Retail	lines (23x24)	\$ 37,625,647	\$ 37,625,647
26	Net Recoverable Retail Restoration Costs	line 25 -line 1		\$ 37,625,647
27	Bond Issuance Costs			
28	Beginning Balance for Recovery	line 26-line 27		\$ 37,625,647
29	Plus: Interest on Unamortized Reserve Deficiency Balance thru 12/19			\$ 1,546,856
30	Plus: Amount to Replenish Reserve			
31	Retail Storm Recovery Amount before Regulatory Assessment Fee	lines 28:30		\$ 39,172,503

(a) Docket 20180061-EI addressed recovery of the recovery of a \$1.5M reserve balance. No additional reserve is requested here.
 (b) Non-Incremental storm costs were never recorded in Storm Work Orders. Estimated costs from 10-10-18 to 12-2-18 for the NW division are included in restoration costs and removed in non-incremental costs. Additional non-incremental costs were incurred in other months but could not be estimated since we do not recorded non-incremental as storm.

State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Tallahassee District Office

Auditor's Report

Florida Public Utilities Company
Storm Recovery Cost Audit – Hurricane Michael and Dorian

As of December 31, 2019

Docket No. 20190156-EI
Audit Control No. 2020-108-1-1
June 1, 2020

Handwritten signature of Debra M. Dobiac in black ink.

Debra M. Dobiac
Audit Manager

Handwritten signature of Marisa N. Glover in blue ink.

Marisa N. Glover
Reviewer

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 45
PARTY: FLORIDA PUBLIC SERVICE COMMISSION
(STAFF) (DIRECT)
DESCRIPTION: Debra Dobiac DMD-2

Table of Contents

Purpose.....	1
Objectives and Procedures.....	2
Audit Findings	
None.....	5
Exhibits	
1: Storm Cost Recovery for Incremental Expenses	6
2: Storm Costs By Petitions	7

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated April 16, 2020. We have applied these procedures to the attached schedule prepared by Florida Public Utilities Company in support of its filing for storm recovery costs in Docket No.20190156-EI.

The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

FPUC or Utility refers to Florida Public Utilities Company.

Background

On August 7, 2019, the Utility filed a petition for a limited proceeding to recover incremental storm costs totaling \$39,172,503 associated with Hurricane Michael. In this petition the Utility also requests to record these costs as a regulatory asset, which would be amortized over 30 years and recovered through working capital and amortization expense. This methodology of cost recovery will not use a surcharge nor have any effect on the storm reserve. The regulatory asset would be comprised of the incremental storm restoration costs related to Hurricane Michael as per Rule 25-6.0143, Florida Administrative Code (F.A.C.) for costs incurred from October 1, 2018 through June 30, 2019 with proforma adjustments from July 1, 2019 through December 31, 2019. An auditor's report was issued on February 3, 2020 under Audit Control No. (ACN) 2019-329-1-2 that reviewed these costs in the initial filing.

On March 11, 2020, the Utility filed a revised petition to recover incremental storm costs totaling \$41,337,758. This amount includes costs incurred after July 1, 2019 associated with Hurricanes Michael and Dorian with proforma adjustments for costs incurred in 2020. This instant audit's scope was limited to testing those costs incurred between July 1, 2019 and December 31, 2019 and any documentation available for proforma costs incurred in 2020. Please see Exhibit 2 attached to this report for a breakdown of the storm costs incurred as reflected on each petition.

Expense

Payroll, Overhead, and Related Costs

Objectives: The objectives were to determine whether payroll, overtime, and related costs were properly stated, recorded in the period incurred, and related to Hurricane Michael and Dorian.

Procedures: We scheduled payroll, overhead, and related costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the amounts to the payroll register and allocation schedules. No exceptions were noted.

Fuel

Objectives: The objectives were to determine whether fuel costs were properly stated, recorded in the period incurred, and related to Hurricane Michael and Dorian.

Procedures: We scheduled fuel costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the amounts to the payroll allocation schedules, employee expense reports, or supporting invoices. No exceptions were noted.

Contractors

Objectives: The objectives were to determine whether contractors costs were properly stated, recorded in the period incurred, and related to Hurricane Michael and Dorian.

Procedures: We scheduled contractors' costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the amounts to the payroll allocation schedules, employee expense reports, or supporting invoices with cost allocation by work order schedules. No exceptions were noted.

Materials

Objectives: The objectives were to determine whether materials were properly stated, recorded in the period incurred, and related to Hurricane Michael and Dorian.

Procedures: We scheduled materials by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the items to the payroll allocation schedules, employee expense reports, inventory system printouts, or supporting invoices. No exceptions were noted.

Logistics

Objectives: The objectives were to determine whether logistics costs were properly stated, recorded in the period incurred, and related to Hurricane Michael and Dorian.

Procedures: We scheduled logistics costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the items to the payroll allocation schedules, employee expense reports, or supporting invoices. No exceptions were noted.

Other Costs

Objectives: The objectives were to determine whether other costs were properly stated, recorded in the period incurred, and related to Hurricane Michael and Dorian.

Procedures: We scheduled other costs by storm, capital, and cost of removal cost types. We selected a judgmental sample of costs for detail testing and traced the items to the supporting invoices. No exceptions were noted.

Other

Non-Incremental Costs

Objectives: The objective was to determine whether the non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143, Florida Administrative Code (F.A.C.).

Procedures: We scheduled payroll and overhead costs by storm, capital, and cost of removal cost types. We traced the amounts to the payroll schedule, supporting documentation, and removed the capitalized payroll costs. No exceptions were noted.

Capitalizable Costs

Objectives: The objectives were to determine whether the capitalizable costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1) (d), F.A.C.

Procedures: We scheduled capitalizable costs by capital, and cost of removal cost types. We noted that the capitalizable costs tested under ACN 2019-329-1-2 included proforma adjustments. In the instant audit, we noted that the actual capitalizable costs were less than the prior proforma estimates and ensured that the Utility included for recovery only those costs that are allowed by the applicable Rule. No exceptions were noted.

Actual Costs Subsequent to December 31, 2019

Objectives: The objective is to review actual storm costs that were recorded subsequent to December 31, 2019.

Procedures: We requested and reviewed the supporting journal entries and documentation for the actual costs recorded between December 31, 2019 and May 29, 2020. No exceptions were noted.

Audit Findings

None

Exhibits

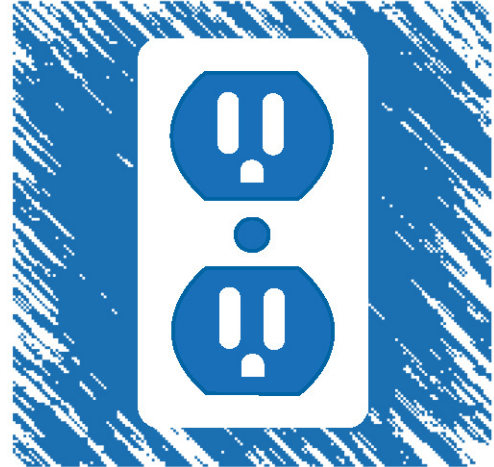
Exhibit 1: Storm Cost Recovery for Incremental Expenses

Florida Public Utilities Company Storm Cost Recovery for Incremental Expenses		Revised MDN-4 Page 1 of 1 Docket No.: 20190156-EI		
Line No.	Description	Reference	Total	Storm Reserve Balance
1	Pro-Storm Reserve Balance			N/A
2	Estimated Storm Related Restoration Costs			
3	Regular Payroll		\$ 609,196	
4	Overtime Payroll		\$ 490,433	
5	Payroll Overhead Allocations		\$ 371,902	
6	Department Cost Allocation on Capital		\$ 46,027	
7	Employee Expenses		\$ 77,555	
8	Contractor Costs		\$ 57,147,169	
9	Logistics		\$ 1,754,780	
10	Fuel		\$ 1,475,235	
11	Equipment Rental		\$ 232,334	
12	Materials		\$ 4,813,193	
13	Call Center Costs		\$ 26,516	
14	Uncollectible Account Expense		\$ 120,321	
15	Other		\$ 165,297	
16	Subtotal-Storm Related Restoration Costs	Lines 3:15	\$ 67,329,959	
17	Less: Estimated Non-Incremental Costs			
18	Regular Payroll		\$ (113,316)	
19	Overtime Payroll		\$ (11,827)	
20	Payroll Overhead Allocations		\$ (60,039)	
21	Subtotal-Estimated Non-Incremental Costs	Lines 17:20	\$ (185,182)	
22	Less: Capitalizable Costs		\$ (27,398,298)	
23	Total Recoverable Restoration Costs - System	lines (16+21+22)	\$ 39,746,479	
24	Jurisdictional Factor		100%	
25	Total Recoverable Restoration Costs-Retail	lines (23+24)	\$ 39,746,479	\$ 39,746,479
26	Net Recoverable Retail Restoration Costs	line 25 -line 1		\$ 39,746,479
27	Bond Issuance Costs			
28	Beginning Balance for Recovery	line 26-line 27		\$ 39,746,479
29	Plus: Interest on Unamortized Reserve Deficiency Balance thru 12/19			\$ 1,591,279
30	Plus: Amount to Replenish Reserve			
31	Retail Storm Recovery Amount before Regulatory Assessment Fee	lines 28:30		\$ 41,337,758
<p>(a) Docket 20180051-EI addressed recovery of the recovery of a \$1.5M reserve balance. No additional reserve is requested here.</p> <p>(b) Non-incremental storm costs were never recorded in Storm Work Orders. Estimated costs from 10-10-18 to 12-2-18 for the NW division are included in restoration costs and removed in non-incremental costs. Additional non-incremental costs were incurred in other months but could not be estimated since we do not recorded non-incremental as storm.</p>				
13-Month Average Calculation:				
	December		\$ 41,337,758	
	January		\$ 40,993,277	
	February		\$ 40,648,795	
	March		\$ 40,304,314	
	April		\$ 39,959,833	
	May		\$ 39,615,351	
	June		\$ 39,270,870	
	July		\$ 38,926,389	
	August		\$ 38,581,907	
	September		\$ 38,237,426	
	October		\$ 37,892,945	
	November		\$ 37,548,463	
	December		\$ 37,203,982	
	13-Month Average		\$ 39,270,870	

Exhibit 2: Storm Costs By Petitions

Florida Public Utilities Company											
Storm Restoration Costs											
Dkt. No: 20190156-EI											
Description	ACN: 2019-329-1-2			Activity			ACN 2020-108-1-1				
	Per GL		Per Audit	6/30/2019 - 12/31/2019			Per GL		Proformas	Per Audit	
	Michael	Proformas		Michael	Proformas	Total	Michael	Dorian			
	6/30/2019			Michael	Proformas	Total	12/31/2019	12/31/2019			
Regular Payroll	\$ 453,239	\$ 113,316	\$ 566,555	145,739	(113,316)	32,423	\$ 598,978	\$ 10,218		\$ 609,196	
Overtime Payroll	469,603	11,827	481,430	16,266	(11,827)	4,439	485,869	4,564		490,433	
Payroll Overhead Allocations	285,433	60,039	345,472	84,553	(60,039)	24,515	369,986	1,916		371,902	
Department Cost Allocation	40,433		40,433	5,594	-	5,594	46,027	-		46,027	
Employee Expenses	67,980		67,980	-	-	-	67,980	9,576		77,555	
Contractor Costs	53,266,838	1,259,864	54,526,703	174,821	1,676,605	1,851,426	53,441,659	769,040	2,936,470	57,147,169	
Logistics	1,437,896		1,437,896	3,656	15,000	18,656	1,441,552	298,229	15,000	1,754,781	
Fuel	1,441,964		1,441,964	(74)	-	(74)	1,441,890	33,345		1,475,235	
Equipment Rental	232,334		232,334	-	-	-	232,334	-		232,334	
Materials	5,802,187	810,467	6,612,654	749,323	(2,561,788)	(1,812,465)	6,551,510	13,004	(1,751,320)	4,813,193	
Call Center Costs	26,516		26,516	-	-	-	26,516	-		26,516	
Uncollectible	120,321		120,321	-	-	-	120,321	-		120,321	
Other	129,542		129,542	-	-	-	129,542	35,755		165,298	
Sub-total	\$ 63,774,285	\$ 2,255,513	\$ 66,029,799	\$ 1,179,880	\$(1,055,364)	\$ 124,515	\$ 64,954,165	\$ 1,175,646	\$ 1,200,149	\$ 67,329,960	
Interest	792,630	754,227	1,546,856	780,067	(752,726)	27,342	1,572,697	17,081	1,501	1,591,279	
Sub-total	\$ 64,566,915	\$ 3,009,740	\$ 67,576,655	\$ 1,959,947	\$(1,808,090)	\$ 151,857	\$ 66,526,862	\$ 1,192,727	\$ 1,201,650	\$ 68,921,239	
Less Capitalized Costs	(25,881,859)	(2,337,109)	(28,218,968)	(1,516,439)	2,337,109	820,670	(27,398,298)	-	-	(27,398,298)	
Less Non Incremental Costs	-	(185,182)	(185,182)	(185,182)	185,182	(0)	(185,182)	-	-	(185,182)	
Total	\$38,685,055	\$ 487,450	\$ 39,172,505	\$ 258,326	\$ 714,200	\$ 972,527	\$ 38,943,382	\$ 1,192,727	\$ 1,201,650	\$ 41,337,759	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 46
PARTY: FLORIDA PUBLIC SERVICE COMMISSION
(STAFF) (DIRECT)
DESCRIPTION: Carl Vinson CV-1



REVIEW OF
**Florida Public Utilities Company's
Storm Cost Management and
Payment Processing Practices
for Hurricane Michael**

July 2020

By Authority of
**The Florida Public Service Commission
Office of Auditing and Performance Analysis
Performance Analysis Section**

REVIEW OF

Florida Public Utilities Company's
Storm Cost Management and
Payment Processing Practices
for Hurricane Michael

Bob Casey
Public Utility Analyst II
Project Manager

David Rich
Public Utility Analyst IV

Lynn Fisher
Public Utility Analyst I

July 2020

By Authority of
The Florida Public Service Commission
Office of Auditing and Performance Analysis
Performance Analysis Section

PA-19-11-005

TABLE OF CONTENTS

CHAPTER	Page
1.0 EXECUTIVE SUMMARY	
1.1 Purpose and Objectives	1
1.2 Scope and Methodology	1
1.3 Observations	2
2.0 BACKGROUND AND PERSPECTIVE	
2.1 Impacts of Hurricanes Michael and Dorian	4
2.2 Storm Settlement Agreement 2016-2017	4
2.3 FPUC Invoice Review and Payment Processes	4
3.0 COMMISSION AUDIT STAFF ANALYSIS	
3.1 Review of Invoicing and Contractor Management Controls.....	6
3.2 Invoice Sample Review	7
3.3 Invoice Sample Evaluation Criteria	7
3.4 Commission Audit Staff Observations.....	10

1.0 Executive Summary

1.1 Purpose and Objectives

The Florida Public Service Commission's (FPSC or Commission) Office of Auditing and Performance Analysis initiated this operational audit at the request of the Commission's Division of Accounting and Finance. The purpose of the audit was to review and examine processes and internal controls in use by Florida Public Utilities Company (FPUC or Company). Commission audit staff assessed FPUC's compliance with its procedures and internal controls and their effectiveness in reviewing, processing, and paying invoices associated with Hurricane Michael.

The objectives of this audit were met by examining and assessing the adequacy of the processes for:

- ◆ Vendor storm cost invoice preparation and submission
- ◆ Review and approval of vendor storm cost invoices
- ◆ Invoice dispute, correction, and resolution
- ◆ Staffing and training of payment processing personnel
- ◆ Consistency of invoice with contract terms and conditions
- ◆ Overrides and exceptions to procedures and contract terms
- ◆ Operating systems supporting invoice payment processing
- ◆ Work planning and deployment of contractors and mutual assistance resources
- ◆ Oversight and work monitoring of contractors and mutual assistance resources
- ◆ Recordkeeping of contractor and mutual assistance work hours and costs
- ◆ Self-assessment and implementation of lessons learned

1.2 Scope and Methodology

The scope of the review focused on the processes by which FPUC incurred these costs, processed the resulting invoices, and paid vendors.

As authorized by Sections 350.117(2) and (3), Florida Statutes, management audits are conducted by staff to assess utility performance and the adequacy of operations and controls:

(2) The commission may perform management and operation audits of any regulated company. The commission may consider the results of such audits in establishing rates; however, the company shall not be denied due process as a result of the use of any such management or operation audit.

(3) As used in this section, "management and operation audit" means an appraisal, by a public accountant or other professional person, of management performance, including a testing of adherence to governing policy and profit capability; adequacy

of operating controls and operating procedures; and relations with employees, customers, the trade, and the public generally.

Commission audit staff's standard of review for internal controls is primarily the Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing* and the *Internal Control - Integrated Framework* developed by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission. Internal controls assessments focus on the COSO framework's five key elements of internal control: control environment, risk assessment, control activities, information and communication, and monitoring. Commission audit staff's work is performed in compliance with Institute of Internal Auditors Performance Standards 2000 through 2500.

The information in this audit report was gathered through responses to document requests and on-site interviews with key employees responsible for processing, verifying, and approving invoices paid for Hurricane Michael. Specific information collected and reviewed from FPUC included:

- ◆ Policies and procedures used for procuring labor, services and materials, and the review and approval of storm cost invoices
- ◆ Governing documents under which Hurricane Michael storm costs were incurred (e.g., master service agreements, contracts, purchase orders, vendor guidelines, and instructions)
- ◆ Analysis of a sample of Hurricane Michael storm cost invoices, including all supporting documentation used for processing and paying contractor costs, logistics, materials, and fuel
- ◆ Internal and external reviews or audits performed to verify Hurricane Michael costs
- ◆ Documents filed in FPSC Docket Nos. 20190156-EI and 20180061-EI¹

1.3 Observations

Commission audit staff developed the following observations regarding FPUC's key areas of operations related to storm cost controls and payment.

1.3.1 Invoice Processing and Payment Procedures

Observation 1: Commission audit staff believes FPUC's invoice requirement procedure provided adequate direction, and that recent revisions to these policies and procedures further improved invoice review and payment processes.

¹ Docket No. 20180061-EI, *In re: Petition for limited proceeding to recover incremental storm restoration costs, by Florida Public Utilities Company.*

Observation 2: Commission audit staff believes FPUC’s invoice checking, correction, and approval processes were effective.

Observation 3: Commission audit staff believes FPUC provided adequate staffing and expertise for invoice and payment processing and oversight to provide acceptable accuracy and efficiency.

1.3.2 Contractor Deployment and Management

Observation 4: Commission audit staff notes that FPUC’s stated intention to avoid standby and minimum daily hour charges may reduce costs, but could also be advanced by executing contracts on more favorable terms prior to the storm season.

Observation 5: Commission audit staff believes that FPUC’s contractor work monitoring and recordkeeping policies and procedures require acceptable levels of oversight.

Observation 6: Commission audit staff believes FPUC’s planned implementation of closer controls over vendor costs may reduce meal and fueling costs.

Observation 7: FPUC indicated that it will continue to participate in the Southeastern Exchange (SEE) and Edison Electric Institute (EEI) Mutual Assistance Committee meetings.

1.3.3 Lessons-Learned Assessment and Implementation of Improvements

Observation 8: FPUC has agreed to implement several storm restoration cost process improvements that emerged as best practices in three recent Commission storm cost recovery dockets. Commission audit staff believes these improvements will enhance the Company’s ability to manage costs incurred in future storms.

2.0 Background and Perspective

2.1 Impacts of Hurricanes Michael and Dorian

Florida Public Utilities Company (FPUC), a subsidiary of Chesapeake Utilities Corporation, acquires electricity for approximately 32,000 customers through purchased power agreements. FPUC operates a Northeast Division in Nassau County and a Northwest Division in Calhoun, Jackson, and Liberty counties. In October 2018, Hurricane Michael severely impacted FPUC's Northwest Division, which serves 47 percent of FPUC's electric customers. The eye of the Hurricane crossed the entirety of FPUC's Northwest Division, resulting in major damage to not only to FPUC's electric system, but also to the homes and businesses of the Company's approximately 15,355 customers in the Northwest Division. The extensive damage required repairs to nearly 100 percent of the system, including a complete rebuild of approximately 10 to 12 percent of the Company's distribution system.

Less than a year later, Florida was faced with the impending threat of Hurricane Dorian. While FPUC's Northeast Division was spared a direct hit from this hurricane, it did experience tropical storm force winds, which resulted in outages for approximately 790 customers on Amelia Island. According to FPUC, the Company incurred incremental storm costs associated with its preparations for the storm, and the limited damage caused by the storm for which it seeks recovery. The Company believes the Hurricane Dorian-related costs are appropriate for inclusion in Docket No. 20190156-EI since the expenses for Hurricane Dorian occurred prior to hearing or a final decision, and including these costs in this limited proceeding docket would be administratively efficient.

2.2 Storm Settlement Agreement 2016-2017

In February 2018, in Docket No. 20180061-EI, FPUC filed a Petition for Limited Proceeding to recover costs incurred for Hurricane Hermine, Hurricane Matthew, Hurricane Irma, Tropical Storm Cindy, Tropical Storm Julia, and other un-named storms whose costs exceeded \$5,000. The Office of Public Counsel intervened in this docket on March 22, 2018. By Order No. PSC-2019-0114-FOF-EI, issued March 26, 2019, the Commission approved a storm recovery surcharge effective with the first billing cycle for April 2019 through the last billing cycle for March 2021 (two-year recovery period). The Commission found that the appropriate amount of prudently-incurred storm restoration costs for FPUC to recover was \$427,648, and the appropriate amount to replenish the level of FPUC's storm reserve to \$1.5 million was \$1,927,648.

2.3 FPUC Invoice Review and Payment Processes

FPUC follows Chesapeake Utilities Corporation's *Contractor Invoice Requirements and Approval Documentation* procedures for the processing, verification, and approval of contractor invoices. Contractors must provide invoices for work completed, and include specified information and

documentation, such as a description of completed work, labor charges supported by employee time sheets, vehicle and equipment charges, lodging, meals, and travel costs.

Invoices are received and initially reviewed by field Operations Management to ensure reasonableness, and are approved for further Accounts Payable processing. An Accounts Payable Analyst reviews invoices, the supporting documentation, and the Operations approval, and inputs the invoice information into FPUC's Doclink system for payment approval. Approval by managers within individual designated dollar limits then triggers final payment.

3.0 Commission Audit Staff Analysis

The overall focus of storm cost recovery dockets is to ensure that only prudently-incurred costs are reimbursed to utilities by customers. Of necessity, charges billed by vendors and contractors must be examined to ensure that the proper amounts were paid.

Commission audit staff notes that in addition to ensuring that invoices and payments were accurate, it is also important to ensure that the costs were incurred under appropriate oversight and controls provided by the utility. A systemic lack of effective contractor management can inflate costs well beyond the impact of even numerous smaller invoicing or payment processing errors.

At the same time, during storm recovery efforts, Commission audit staff recognizes the tension between the utility's urgent need to efficiently marshal resources while simultaneously prioritizing rapid restoration of service to customers. It is unavoidable that these two needs compete, posing difficult choices for Florida's investor-owned utilities.

Commission audit staff believes process improvements identified in prior cost recovery dockets for 2017 and 2018 storms have focused on contractor and work management issues more than on the actual invoice payment processes. In any event, the cumulative impact of lessons learned, agreements to implement Storm Restoration Cost Process Improvements to control costs, and creative initiatives by the utilities should yield substantial benefits in mitigating the cost impacts of future storms. By addressing these issues, the Commission and Florida utilities are appropriately rethinking embedded industry practices to the benefit of ratepayers.

3.1 Review of Invoicing and Contractor Management Controls

Commission audit staff closely reviewed the records of Docket No. 20180061-EI, as well as other recent storm cost recovery cases. This allowed the audit team to develop perspective on utility practices and the issues that arise regarding storm costs.

Audit staff issued numerous data requests to obtain information regarding FPUC's Hurricane Michael restoration work management and invoice processing practices. These requests yielded copies of written procedures, descriptions of process internal controls, copies of paid invoices, and associated supporting documentation.

On-site interviews with key FPUC management personnel were used to document how the restoration work and associated storm recovery costs were managed. This provided a foundational understanding of how costs were incurred, how vendors' work was tracked, and how payment processing was executed. Audit staff gathered information on Company post-mortem analysis and lessons-learned, and documented FPUC's process improvements either implemented to date, or under consideration for future implementation.

Throughout the review, Commission audit staff sought to identify differences between practices employed during Hurricanes Irma and Matthew in 2017 and those in use during 2018 for

restoration work following Hurricanes Michael and Dorian. Data requests and teleconferences with Company personnel and consultants continued as Commission audit staff completed detailed examination of invoices and Company documentation.

3.2 Invoice Sample Review

To observe and verify the processes and controls described by the Company in interviews and data request responses, Commission audit staff used a sampling approach. This detailed examination of vendor invoices included the following tasks:

- ◆ Testing adherence to procedures
- ◆ Assessing adequacy of documentation used during invoice review and payment
- ◆ Evaluating FPUC's success in preventing and correcting processing errors
- ◆ Assessing adequacy of internal control protections

To provide coverage of FPUC's storm cost dollars, audit staff selected its sample of vendor invoices from FPUC's four highest incremental cost categories: contractor costs, logistics, materials, and fuel. Together, these four categories account for 93 percent of FPUC's requested \$69.9 million of costs. To maximize its focus on more complex and impactful invoices, Commission audit staff's sample selection excluded all invoices of \$25,000 or less within these four selected categories.

After removing the \$25,000 and below invoices, audit staff determined the necessary sample size. Applying parameters of a 95 percent confidence level and an error rate of plus-or-minus 10 percent, a sample size of 66 invoices was calculated. Commission audit staff selected the sample invoices using a random number generator. FPUC provided each selected invoice and the supporting documentation used in processing and payment.

For purposes of its review, Commission audit staff determined that FPUC's costs related to Hurricane Dorian were incurred by the Company and paid for by means of the same procedures and practices as those of Hurricane Michael. None of the sample invoices selected represented Dorian costs; however, audit staff believes this does not impact the validity of its sample review because of the parameters above.

3.3 Invoice Sample Evaluation Criteria

To evaluate the sample invoices, Commission audit staff developed a set of attributes and checkpoints to assess process adequacy in the two key areas: adherence to Company procedures and adequacy of internal controls. Overall, the attributes considered encompassed general best business practices employed in purchasing and project management.

Additionally, evaluation of the sample invoices was performed considering Storm Restoration Cost Process Improvements included in Settlement Agreements² between three IOUs and the Office of Public Counsel during 2019. This gave perspective regarding the sufficiency of processes used during Hurricanes Michael and Dorian, and also gave an indication of the potential value of FPUC implementing these Storm Restoration Cost Process Improvements.

3.3.1 Compliance with FPUC Procedures

A basic evaluation of invoice processing accuracy involved simple verification of adherence to FPUC's applicable procedures. During Hurricanes Michael and Dorian, FPUC's *Contractor Invoice Requirements and Approval Documentation* procedures governed this process. These procedures were developed and implemented following Hurricanes Irma and Matthew, and were revised again following Hurricane Michael. They lay out basic guidelines for acquiring labor forces, work quality assurance oversight, invoice package content requirements, and invoice verification process responsibilities.

Typically, an invoice package contains the vendor's itemized invoice, and some form of records validating charges such as labor timesheets, materials used, and receipts for purchases to be reimbursed. It also usually includes evidence of materials received or approval of work by utility personnel. A key component of the package is evidence that the charges and itemizations in the invoice match applicable agreed-upon rates and terms. Last, an invoice package should contain evidence of approval for payment and a record of that payment being made.

After verifying the presence of necessary supporting documentation, Commission audit staff reviewed the package for evidence of compliance with applicable FPUC standards, requirements, and procedures. Where audit staff noted apparent exceptions, discussions were conducted with FPUC personnel to obtain needed reconciliations. Generally, explanations of transaction details clarified staff's concerns.

Commission audit staff verified that invoiced rates for hourly labor and equipment rentals matched current contract rates and terms. Time records were reviewed for evidence of authorization of work and contractor oversight. Similarly, evidence of supervisory approvals of the verification process was examined, and dual-control protection was verified for final payment.

3.3.2 Adequacy of Internal Controls

Beyond verifying that invoice processing comported with the Company's existing procedures, Commission audit staff also sought to assess the adequacy of internal process controls. To prevent payment errors or fraud, internal controls must secure each step of transactions that incur costs ultimately passed on to ratepayers. Primarily, the work or materials must be verified as having been provided and acceptable. FPUC processes include requirements for acceptance and related approvals and were observed to be functioning properly.

²*In re: Petition for recovery of costs associated with named tropical storms during the 2015, 2016, and 2017 hurricane seasons and replenishment of storm reserve subject to final true-up, Tampa Electric Company, Docket No. 20170271-EI; In re: Application for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Irma and Nate, by Duke Energy Florida, LLC., Docket No. 20170272-EI; In re: Evaluation of storm restoration costs for Florida Power & Light Company related to Hurricane Irma, Docket No. 20180049-EI.*

Commission audit staff believes internal controls must secure each step in purchasing to prevent payment errors or fraud. From the moment mutual aid labor is engaged or materials are ordered, FPUC must complete several verifications. FPUC states contractor work must be verified by an FPUC employee assigned to review each contractor team. Documentation reviewed indicates these controls appear to have functioned properly.

Prior storm cost recovery dockets demonstrate that vendor invoicing deficiencies and errors are problematic, particularly during the extraordinary challenges of storm recovery work. Commission audit staff believes that vendor training on invoicing procedures can greatly improve invoicing accuracy and therefore prevent payment errors. During Hurricanes Michael and Dorian, FPUC required vendors to include specific basic information in invoices. During 2019, FPUC prepared a more extensive set of guidelines to be distributed to vendors and contractors to guide future cost charging and invoicing.

FPUC's invoice review includes checking accuracy of invoiced labor hours, materials quantities, equipment charges, fuel costs, and lodging/meal expenses. Such controls include preparation of a spreadsheet by FPUC's financial analyst to check computations within invoices. Commission audit staff noted several instances of incorrect vendor invoicing that involved undercharging. These errors had been detected by FPUC staff and reviewed by management.

Supporting documentation for each invoice sampled included comparison of invoiced charges to applicable rates and other governing contract specifications. Contract provisions may direct the applicability of overtime labor rates, specify limits on meal and lodging costs, and address dispute resolution. Audit staff's sample review raised no concerns regarding adequacy of contract protections and compliance with terms and conditions.

Additionally, controls over the payment function after invoice review must guard against fraud and errors. Final approval for payment requires multiple reviews and appears to be executed in keeping with this procedure.

3.3.3 Settlement Agreement Storm Cost Process Improvements

During 2019 within their respective storm cost recovery dockets, three Florida IOUs entered into Settlement Agreements with the Office of Public Counsel.³ Beyond the dollar amounts to be recovered, these settlements included agreement for each utility to implement Storm Restoration Cost Process Improvements. Most pertain to practices intended to constrain storm costs and improve recovery work efficiency. In its evaluation, Commission audit staff compared FPUC's processes in place during Hurricane Michael to the settlement process improvements. This approach sought to determine the existence of an equivalent practice or control at the time Michael struck, and also to highlight any existing gaps these practice improvements could fill.

FPUC did not enter into such a settlement agreement during its prior storm cost recovery docket. However, the Company presently recognizes many of these process improvements could benefit both FPUC and its ratepayers. During the course of audit staff's review, FPUC voluntarily initiated some of these improvements. Of the ten "Contracting and Vendor Engagement, Travel, and Work

³ Order No. PSC-2019-0234-AS-EI, issued on June 14, 2019; Order No. PSC-2019-0232-AS-EI, issued on June 13, 2019; and Order No. PSC-2019-0319-S-EI, issued on August 1, 2019.

Policies” included in some IOU storm settlement agreements to cover future storms, FPUC has already voluntarily established policies for Billing Start Point, Travel Time Billing, Pace of Travel Guidance, Anti-Poaching, Daily Time Sheet Review and Documentation, 16 Hour Work/8 Hour Rest, and Meal and Fuel Policy. The Company stated it would initiate both a Contracting Policy and a GPS Tracking Capability Policy to the extent possible, and will continue its Mutual Assistance Committee participation. FPUC included these new policies in its Emergency Operating Procedure (EOP) E-16, *Contractor Invoice Requirements and Approval Documentation*, which was revised May 27, 2020.

3.4 Commission Audit Staff Observations

Based upon its review of processes, procedures, internal controls, and sampled invoices, Commission audit staff developed the following observations regarding storm cost controls and payment operations.

3.4.1 Invoice Processing and Payment Procedures

Vendor Invoicing Instructions

In processing invoices, the Company relied upon procedures it developed in August 2018 following Hurricanes Irma and Matthew. Subsequent to Hurricanes Michael and Dorian, during 2019 and 2020, FPUC prepared more thorough guidelines addressing labor charge procedures, reimbursable charges such as lodging and meals, and invoicing requirements and documentation.

Observation 1: Commission audit staff believes FPUC’s invoice requirement procedure provided adequate direction, and that recent revisions to these policies and procedures further improved invoice review and payment processes.

Invoice Checking, Correction, and Approval Procedures

During Hurricanes Michael and Dorian, FPUC used a multi-layered review process to validate invoices and approve them for payment. FPUC’s invoice review process detected discrepancies which were examined by Company management and/or corrected by contractors prior to invoice payment.

Observation 2: Commission audit staff believes FPUC’s invoice checking, correction, and approval processes were effective.

Personnel Staffing and Training

To handle increased numbers of invoices submitted by vendors for Hurricane Michael recovery work, FPUC added one employee dedicated to this function. The Company also acquired the services of an accounting consultant, who performed some review of documentation attached to the invoices.

Observation 3: Commission audit staff believes FPUC provided adequate staffing and expertise for invoice and payment processing and oversight to provide acceptable accuracy and efficiency.

3.4.2 Contractor Deployment and Management

Standby Hours and Minimum Daily Labor Hours

During Michael and Dorian, FPUC did not have a policy in place regarding vendors billing for standby hours or a guaranteed minimum number of labor hours per day. FPUC management indicated that in some cases, minimum charges of 16 hours per day and standby hours were billed and paid.

Commission audit staff notes that billing for both standby hours and for minimum guaranteed hours is a long-standing industry practice. The Company indicated that the extensive damage throughout its system provided more than enough work for every crew each day, normally resulting in 16 hours of productive work being completed.

FPUC states that during recovery efforts, scarcity of labor resources may leave no alternative but to use contractors whose standard contractual terms include specified minimum daily hours and standby time. It has now adopted a policy that it will make its best efforts to avoid “minimum number of hours to be paid daily, per diems, pay for rest time, standby time, or any other requirements than hourly charges.” The Company states that when accepting terms such as these is unavoidable, it will fully document the circumstances and conditions involved.

Observation 4: Commission audit staff notes that FPUC’s stated intention to avoid standby and minimum daily hour charges may reduce costs, but could also be advanced by executing contracts on more favorable terms prior to the storm season.

Contractor Work Monitoring and Recordkeeping

FPUC procedures require contractor work to be supervised by a qualified FPUC employee for assurance that work meets or exceeds FPUC’s expectations and standards. Each contractor crew is to be assigned a dedicated FPUC employee to coordinate and monitor assigned work. FPUC procedure requires contractor employees be formally checked in and out each day by an FPUC operations employee who documents the hours as regular time or overtime and the type of work performed.

Observation 5: Commission audit staff believes that FPUC’s contractor work monitoring and recordkeeping policies and procedures require acceptable levels of oversight.

Utility-Provided Meals and Fuel

During Michael, FPUC housed some mutual aid and contractor workers at base camp facilities. FPL brought its own self-contained base camp to the site to house and feed its workers. Once a contractor is on site, the Company states it normally provides lodging, meals, and fuel. Base camp provision of meals and fuel are addressed in FPUC’s Emergency Operating Procedure. It now

states that outside lodging, meals, or fuel will only be reimbursed with documented prior Company approval.

Observation 6: Commission audit staff believes FPUC’s planned implementation of closer controls over vendor costs may reduce meal and fueling costs.

Coordination with SEE and EEI

FPUC participates in the SEE Mutual Assistance Committee which focuses on locating transmission and distribution labor forces for member companies. During Hurricane Michael, FPUC made use of SEE services for obtaining mutual aid forces. With Hurricane Dorian, FPUC was able to manage restoration with the use of only contractors. FPUC observed discussion of proposed mutual aid changes at the Fall 2019 SEE member meeting. FPUC is also a member of EEI which provides guidance regarding mutual aid agreements.⁴

Observation 7: FPUC indicated that it will continue to participate in the SEE and EEI Mutual Assistance Committee meetings.

3.4.3 Lessons-Learned Assessment and Implementation of Improvements

Through four hurricanes in two years, FPUC’s experiences have allowed the Company to consider numerous lessons learned. As a result, the Company states it has implemented changes and refined policies relating to contractor record keeping, contractor onboarding, resource staging, vendor outsourcing, and supply inventory.

During this review, Commission audit staff and FPUC extensively discussed the various storm restoration cost process improvements agreed to by three Florida IOUs in settlements of recent storm cost recovery dockets. FPUC considered the benefits these process improvements provide for the Company and its ratepayers, has implemented some improvements, and has committed to consider others.

Observation 8: FPUC has agreed to implement several storm restoration cost process improvements that emerged as best practices in three recent Commission storm cost recovery dockets. Commission audit staff believes these improvements will enhance the Company’s ability to manage costs incurred in future storms.

⁴https://www.eei.org/issuesandpolicy/electricreliability/mutualassistance/Documents/MAAgreement+GovPrinc_FINAL_090717.pdf

CONFIDENTIAL

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 47
PARTY: FLORIDA PUBLIC UTILITIES COMPANY
(FPUC) (REBUTTAL)
DESCRIPTION: Mark Cutshaw PMC-1





Florida Public Utilities Company
 Limited Proceeding Electric
 Estimated First Year Revenue Requirements

Docket No. 20190156-EI
 Exhibit MDN-12 Page 1 of 6
 Schedule A-1

Revenue Requirement Calculation	Projected 2020
3 Jurisdictional Adjusted Rate Base	\$ 65,826,586
4 Rate of Return on Rate Base	6.2700%
5 Required Jurisdictional Net Operating Income (Line 2 x 3)	<u>\$ 4,127,327</u>
6 Required Net Operating Income (Line 4)	\$ 4,127,327
7 Jurisdictional Adjusted Net Operating Income (Loss)	\$ (4,701,539)
8 Net Operating Income Deficiency (Excess) (Line 5-6)	<u>\$ 8,828,866</u>
9 Net Operating Income Multiplier	1.3295
10 Revenue Requirement (Line 7 x 8)	<u><u>\$ 11,737,977</u></u>
As filed	<u>\$ 11,884,648</u>
Decrease	<u>\$ (146,671)</u>

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 50
 PARTY: FLORIDA PUBLIC UTILITIES COMPANY
 (FPUC) (REBUTTAL)
 DESCRIPTION: Michelle Napier MDN-12

**ADJUSTED RATE BASE
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	System Per Books (B-3)	18,573,911	224,576	18,798,487	-	0	0	18,798,487	-	18,798,487
2	Jurisdictional Factors	100%	100%	100%	100%	100%	100%	100%	100%	100%
3	Jurisdictional Per Books	18,573,911	224,576	18,798,487	-	-	-	18,798,487	-	18,798,487
4	Adjustments:									
5	Regulatory Asset for Storm Costs							39,270,870		39,270,870
6	Regulatory Asset Lost Customers							454,003		454,003
7	Regulatory Asset Exp. Not Recovered							885,855		885,855
8	Regulatory Asset for Unrecovered A/D							7,577,768		7,577,768
9	Remove Retirements in Base Rates	(1,429,416)	269,018	(1,160,398)						(1,160,398)
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21										-
22										-
23										-
24										-
25										-
26										-
27										-
28	Total Adjustments	(1,429,416)	269,018	(1,160,398)				(1,160,398)	48,188,496	47,028,098
29										
30	Adjusted Jurisdictional	17,144,495	493,594	17,638,089				17,638,089	48,188,496	65,826,586

**RATE BASE ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
0

EXPLANATION:

List and explain all proposed adjustments to the 13-month average rate base for the last year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2)
1	<u>PLANT</u>				
2	<u>Commission Adjustment:</u>				
3	NONE IN STORM PROJECTS ON MFR B-1				
4					
5	<u>Company Adjustment:</u>				
6	Remove Plant Retired in Base Rates		\$ (1,429,416)	100%	\$ (1,429,416)
7					
8	<u>ACCUMULATED DEPRECIATION</u>				
9	<u>Commission Adjustment:</u>				
10	NONE IN STORM PROJECTS ON MFR B-1				
11					
12	<u>Company Adjustment:</u>				
13	Remove Plant Retired in Base Rates		\$ 269,018	100%	\$ 269,018
14					
15	<u>WORKING CAPITAL</u>				
16	<u>Commission Adjustment:</u>				
17	NONE IN STORM PROJECTS ON MFR B-1				
18					
19	<u>Company Adjustment:</u>				
20	Regulatory Asset for Storm Costs (MDN-4)		\$ 39,270,870	100%	\$ 39,270,870
21	Regulatory Asset for Lost Customers (MDN-5)		\$ 454,003	100%	\$ 454,003
22	Regulatory Asset for Expenses Not Recovered During Restoration (MDN-5)		\$ 885,855	100%	\$ 885,855
23	Regulatory Asset for Unrecovered Accumulated Depreciation Cost of Removal Net of Salvage (MDN-7)		\$ 7,577,768	100%	\$ 7,577,768
24	Total		<u>\$ 48,188,496</u>	100%	<u>\$ 48,188,496</u>

**ADJUSTED JURISDICTIONAL NET OPERATING INCOME
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

COMPANY: FLORIDA PUBLIC UTILITIES

0

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1							
2	(335,172)		(335,172)	100%	(335,172)		(335,172)
3	-		-	100%	-		-
4	<u>(335,172)</u>		<u>(335,172)</u>	100%	<u>(335,172)</u>		<u>(335,172)</u>
5							
6							
7							
8	-		-	100%	-		-
9	-		-	100%	-		-
10	-		-	100%	-		-
11	687,570		687,570	100%	687,570		687,570
12	5,229,182		5,229,182	100%	5,229,182		5,229,182
13	-		-	100%	-		-
14	371,720		371,720	100%	371,720		371,720
15	(1,922,104)		(1,922,104)	100%	(1,922,104)		(1,922,104)
16	-		-	100%	-		-
17	-		-	100%	-		-
18	-		-	100%	-		-
19	<u>4,366,367</u>		<u>4,366,367</u>	100%	<u>4,366,367</u>		<u>4,366,367</u>
20							
21	<u>(4,701,539)</u>		<u>(4,701,539)</u>	100%	<u>(4,701,539)</u>		<u>(4,701,539)</u>
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							

**NET OPERATING INCOME ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES

EXPLANATION:

Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	Jurisdictional Amount Schedule C1 Col. 5	Adjustments				Total Adjustments	Adjusted Jurisdictional NOI
		(1) Amortization of Regulatory Assets	(2) Interest Synchronization	(3) Remove Depreciation Dif. In Base Rate			
1	Operating Revenues:						
2	Sales of Electricity	(335,172)				-	(335,172)
3	Other Operating Revenues						
4	Total Operating Revenues	(335,172)				-	(335,172)
5							
6	Operating Expenses:						
7	Operation & Maintenance:						
8	Fuel (nonrecoverable)	-				-	-
9	Purchased Power	-				-	-
10	Other						
11	Depreciation	696,680		(9,110)		(9,110)	687,570
12	Amortization		5,229,182			5,229,182	5,229,182
13	Decommissioning Expense	-				-	-
14	Taxes Other Than Income Taxes	371,720				-	371,720
15	Income Taxes	(344,184)	(1,282,300)	(295,620)		(1,577,920)	(1,922,104)
16	Deferred Income Taxes-Net						
17	Investment Tax Credit-Net	-				-	-
18	(Gain)/Loss on Disposal of Plant	-				-	-
19							
20	Total Operating Expenses	724,215	3,946,882	(295,620)	(9,110)	-	3,642,152
21							
22	Net Operating Income	(1,059,387)	(3,946,882)	295,620	9,110	-	(3,642,152)
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							

Florida Public Utilities Company
Regulatory Asset for the Negative Component of the Accumulated Depreciation Reserve
Limited Proceeding Electric

MDN-12 Page 6 of 6

Docket No.: 20190156-EI

Account Title	Act. #	Act. #	Cost of Removal	Salvage	Undepreciated Retirement	Total Regulatory Remove Cost of Removal in Base Rates	Asset Requested
Cost of Removal:							
FE18164697R Meters	1080	370E	\$ 148,142		\$ 17,657	\$ (4,319)	\$ 161,480
FE18504697R Distribution Station Equipment	1080	362E	\$ 83		\$ -		\$ 83
FE18554697R Distribution Poles	1080	364E	\$ 5,202,220		\$ 311,525	\$ (165,842)	\$ 5,347,902
FE18564697R OH Conductors	1080	365E	\$ 1,796,949	\$ (25,992)	\$ 159,390	\$ (95,672)	\$ 1,834,675
FE18584697R Underground Conductors	1080	367E	\$ 41,273		\$ -		\$ 41,273
FE18594697R Transformers	1080	368H	\$ 6,710	\$ (29,267)	\$ 81,494	\$ (47,708)	\$ 11,230
FE18604697R Buried Transformers	1080	368B	\$ 318		\$ 4,189		\$ 4,507
FE18614697R Overhead Services	1080	369H	\$ 247,574		\$ (10,592)	\$ (6,886)	\$ 230,096
FE18624697R Underground Services	1080	369B			\$ 19,674		\$ 19,674
FE18634697R Install on Cust. Premises-AG	1080	371A	\$ 5,816		\$ 265,786	\$ 47,083	\$ 318,685
FE18654697R Street Lighting	1080	373A	\$ 1,144		\$ 7,377	\$ (1,529)	\$ 6,992
			\$ 7,450,230	\$ (55,259)	\$ 856,500	\$ (274,873)	\$ 7,976,598

13-Month Average Computation:

	Regulatory Asset	Accumulated Amortization	Net Regulatory Asset	Amortization Expense at 10 Years
Dec-19	\$ 7,976,598		\$ 7,976,598	
Jan-20	\$ 7,976,598	\$ (66,472)	\$ 7,910,127	\$ 66,472
Feb-20	\$ 7,976,598	\$ (132,943)	\$ 7,843,655	\$ 66,472
Mar-20	\$ 7,976,598	\$ (199,415)	\$ 7,777,183	\$ 66,472
Apr-20	\$ 7,976,598	\$ (265,887)	\$ 7,710,712	\$ 66,472
May-20	\$ 7,976,598	\$ (332,358)	\$ 7,644,240	\$ 66,472
Jun-20	\$ 7,976,598	\$ (398,830)	\$ 7,577,768	\$ 66,472
Jul-20	\$ 7,976,598	\$ (465,302)	\$ 7,511,297	\$ 66,472
Aug-20	\$ 7,976,598	\$ (531,773)	\$ 7,444,825	\$ 66,472
Sep-20	\$ 7,976,598	\$ (598,245)	\$ 7,378,353	\$ 66,472
Oct-20	\$ 7,976,598	\$ (664,717)	\$ 7,311,882	\$ 66,472
Nov-20	\$ 7,976,598	\$ (731,188)	\$ 7,245,410	\$ 66,472
Dec-20	\$ 7,976,598	\$ (797,660)	\$ 7,178,938	\$ 66,472
Total	\$ 103,695,776	\$ (5,184,789)	\$ 98,510,988	\$ 797,660
13-Month Average	\$ 7,976,598	\$ (398,830)	\$ 7,577,768	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 51
PARTY: FLORIDA PUBLIC UTILITIES COMPANY
(FPUC)(REBUTTAL)
DESCRIPTION: Michelle Napier MDN-13

FLORIDA PUBLIC UTILITIES COMPANY
 ELECTRIC
 RATE OF RETURN REPORT SUMMARY
 September 30, 2019

SCHEDULE 1

	(1) ACTUAL PER BOOKS	(2) FPSC ADJUSTMENTS	(3) FPSC ADJUSTED	(4) PRO FORMA ADJUSTMENTS	(5) PRO FORMA ADJUSTED
I. AVERAGE RATE OF RETURN (JURISDICTIONAL)					
NET OPERATING INCOME	\$ 1,778,517	\$397,354	\$2,175,871	\$0	\$2,175,871
AVERAGE RATE BASE	\$128,279,999	(\$34,815,626)	\$93,464,373	\$0	\$93,464,373
AVERAGE RATE OF RETURN	1.39%		2.33%		2.33%
II. YEAR-END RATE OF RETURN (JURISDICTIONAL)					
NET OPERATING INCOME	\$1,778,517	\$439,765	\$2,218,282	\$0	\$2,218,282
YEAR-END RATE BASE	\$147,654,438	(\$43,182,634)	\$104,471,804	\$0	\$104,471,804
YEAR-END RATE OF RETURN	1.20%		2.12%		2.12%

IV. FINANCIAL INTEGRITY INDICATORS

III. REQUIRED RATES OF RETURN		IV. FINANCIAL INTEGRITY INDICATORS	
AVERAGE CAPITAL STRUCTURE (FPSC ADJUSTED BASIS)		A. TIE WITH AFUDC	1.39
LOW		B. TIE WITHOUT AFUDC	1.39
MIDPOINT		C. AFUDC TO NET INCOME	0.00
HIGH		D. INTERNALLY GENERATED FUNDS	6.34
		E. LTD TO TOTAL INVESTOR FUNDS	28.11
		F. STD TO TOTAL INVESTOR FUNDS	24.22
		G. RETURN ON COMMON EQUITY	1.61

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

Mike Cassel
 AVP- Regulatory Affairs

Signature

Date

	(1) PLANT IN SERVICE	(2) ACCUMULATED DEPRECIATION & AMORTIZATION	(3) PLANT IN SERVICE	(4) NET PROPERTY HELD FOR FUTURE USE	(5) CONSTRUCTION WORK IN PROGRESS	(6) NET UTILITY PLANT	(7) WORKING CAPITAL	(8) TOTAL RATE BASE
PER BOOKS	\$144,101,938	(\$62,981,138)	\$81,120,800	\$0	\$13,675,361	\$94,796,161	\$33,483,838	\$128,279,999
FPSC ADJUSTMENTS:								
1) ELIM. NON UTILITY PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2) REGULATORY LIAB - PENSION AMORT			\$0	\$0	\$0	\$0	\$0	\$0
3) REGULATORY ASSET - LITIGATION COSTS			\$0	\$0	\$0	\$0	\$0	\$0
4) REMOVE STORM COST-INTEREST EARNING			\$0	\$0	\$0	(\$28,448,104)	(\$28,448,104)	
5) ELIMINATE NET UNDERRECOVERY						\$0	(\$6,310,434)	(\$6,310,434)
6) DEFERRED RATE CASE EXPENSE						\$0	(\$57,088)	(\$57,088)
TOTAL FPSC ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	(\$34,815,626)	(\$34,815,626)
FPSC ADJUSTED	\$144,101,938	(\$62,981,138)	\$81,120,800	\$0	\$13,675,361	\$94,796,161	(\$1,331,788)	\$93,464,373
FLEX RATE REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADJUSTED FOR FLEX RATE REVENUES	\$144,101,938	(\$62,981,138)	\$81,120,800	\$0	\$13,675,361	\$94,796,161	(\$1,331,788)	\$93,464,373
PROFORMA ADJUSTMENTS								
TOTAL PRO FORMA ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRO FORMA ADJUSTED	\$144,101,938	(\$62,981,138)	\$81,120,800	\$0	\$13,675,361	\$94,796,161	(\$1,331,788)	\$93,464,373

FLORIDA PUBLIC UTILITIES COMPANY
ELECTRIC
AVERAGE RATE OF RETURN
#REF1
INCOME STATEMENT

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	OPERATING REVENUES	O & M FUEL EXPENSE	O & M OTHER	DEPREC. & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	D.I.T. (NET)	I.T.C. (NET)	GAIN/LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME
PER BOOKS	\$ 92,060,308	\$ 55,378,813	\$ 13,412,519	\$ 4,275,573	\$ 6,806,068	\$ 408,318				\$ 80,281,791	\$ 1,778,517
FPSC ADJUSTMENTS:											
1) INCOME TAX SYNCH ADJUSTMENT						\$ (259,512)				\$ (259,512)	\$ 259,512
2) ELIMINATE FUEL REVENUES AND EXPENSES	\$ (54,991,904)	\$ (54,756,354)			\$ (42,549)	\$ (48,916)				\$ (54,847,819)	\$ (144,085)
3) ELIMINATE CONSERVATION	\$ (611,902)	\$ (622,459)			\$ (440)	\$ 2,787				\$ (620,112)	\$ 8,210
4) NON-UTILITY DEPRECIATION EXPENSE				\$		\$				\$	\$
5) ELIMINATE REVENUE RELATED TAXES (FRANCHISE & GROSS RECEIPTS)	\$ (5,500,479)				\$ (5,500,479)	\$				\$ (5,500,479)	\$
6) ELIMINATE 5% OF ECONOMIC DEVELOPMENT			\$ (1,493)			\$ 378				\$ (1,115)	\$ 1,115
7) OUT OF PERIOD ADJ	\$ 633,674			\$ 207,697		\$ 107,964				\$ 315,661	\$ 318,014
8) REMOVE STORM 2017 ADJUSTMENT	\$ (542,394)		\$ (375,000)	\$ (106,566)		\$ (115,417)				\$ (496,983)	\$ (45,411)
						\$				\$	\$
						\$				\$	\$
TOTAL FPSC ADJUSTMENTS	\$ (61,013,005)	\$ (55,378,813)	\$ (376,493)	\$ 101,131	\$ (5,543,468)	\$ (212,716)	\$ -	\$ -	\$ -	\$ (61,410,359)	\$ 397,354
FPSC ADJUSTED	\$ 21,047,303	\$ -	\$ 13,036,026	\$ 4,376,704	\$ 1,262,600	\$ 196,102	\$ -	\$ -	\$ -	\$ 18,871,432	\$ 2,175,871
PRO FORMA ADJUSTMENTS										\$ -	\$ -
TOTAL PRO FORMA ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRO FORMA ADJUSTED	\$21,047,303	\$0	\$13,036,026	\$4,376,704	\$1,262,600	\$196,102	\$0	\$0	\$0	\$18,871,432	\$2,175,871

FLORIDA PUBLIC UTILITIES COMPANY
 ELECTRIC
 YEAR END RATE OF RETURN
 #REF!
 RATE BASE

SCHEDULE 3
 PAGE 1 OF 2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	PLANT IN SERVICE	ACCUMULATED DEPRECIATION & AMORTIZATION	PLANT IN SERVICE	NET PROPERTY HELD FOR FUTURE USE	CONSTRUCTION WORK IN PROGRESS	NET UTILITY PLANT	WORKING CAPITAL	TOTAL RATE BASE
PER BOOKS	\$154,537,200	(\$61,220,581)	\$93,316,619	\$0	\$5,209,972	\$98,526,592	\$49,127,847	\$147,654,438
FPSC ADJUSTMENTS:								
1) EUM, NON UTILITY PLANT	\$0	\$0	\$0			\$0		\$0
2) OUT OF PERIOD LITIGATION ADJ						\$0	\$0	\$0
3) ELIMINATION OF LINDER-RECOVERY						\$0	(\$4,137,687)	(\$4,137,687)
4) DEFERRED RATE CASE EXPENSE						\$0	(\$8,151)	(\$8,151)
5) REMOVE STORM COST-INTEREST EARNING						\$0	(\$39,036,796)	(\$39,036,796)
TOTAL FPSC ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	(\$43,182,634)	(\$43,182,634)
FPSC ADJUSTED	\$154,537,200	(\$61,220,581)	\$93,316,619	\$0	\$5,209,972	\$98,526,592	\$5,945,213	\$104,471,804
COMP RATE ADJ REVENUES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ADJUSTED FOR COMP RATE ADJ REVENUE	\$154,537,200	(\$61,220,581)	\$93,316,619	\$0	\$5,209,972	\$98,526,592	\$5,945,213	\$104,471,804
PROFORMA ADJUSTMENTS								\$0
TOTAL PRO FORMA ADJUSTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PRO FORMA ADJUSTED	\$154,537,200	(\$61,220,581)	\$93,316,619	\$0	\$5,209,972	\$98,526,592	\$5,945,213	\$104,471,804

FLORIDA PUBLIC UTILITIES COMPANY
 ELECTRIC
 YEAR END RATE OF RETURN
 #REF!
 INCOME STATEMENT

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	OPERATING REVENUES	O & M FUEL EXPENSE	O & M OTHER	DEPREC. & AMORTIZATION	TAXES OTHER THAN INCOME	INCOME TAXES CURRENT	D.I.T. (NET)	L.T.C. (NET)	GAIN/LOSS ON DISPOSITION	TOTAL OPERATING EXPENSES	NET OPERATING INCOME
PER BOOKS	\$ 82,060,308	\$ 55,378,813	\$ 13,412,519	\$ 4,275,573	\$ 6,806,068	\$ 408,818				\$ 80,281,791	\$ 1,778,517
FPSC ADJUSTMENTS:											
1) INCOME TAX SYNCH ADJUSTMENT						\$ (301,923)				\$ (301,923)	\$ 301,923
2) ELIMINATE FUEL REVENUES AND EXPENSES	\$ (54,991,904)	\$ (54,756,354)			\$ (42,549)	\$ (48,916)				\$ (54,847,819)	\$ (144,085)
3) ELIMINATE CONSERVATION	\$ (611,902)	\$ (622,459)			\$ (440)	\$ 2,787				\$ (620,111)	\$ 8,210
4) NON-UTILITY DEPRECIATION EXPENSE				\$		\$				\$	\$
5) ELIMINATE REVENUE RELATED TAXES (FRANCHISE & GROSS RECEIPTS)	\$ (5,500,479)				\$ (5,500,479)	\$				\$ (5,500,479)	\$
6) ELIMINATE 5% OF ECONOMIC DEVELOPMENT			\$ (1,493)			\$ 378				\$ (1,115)	\$ 1,115
7) OUT OF PERIOD ADJ	\$ 633,674			\$ 207,697		\$ 107,964				\$ 315,661	\$ 318,014
8) REMOVE STORM 2017 ADJUSTMENT	\$ (542,394)		\$ (375,000)	\$ (106,566)		\$ (15,417)				\$ (496,983)	\$ (45,411)
						\$				\$	\$
						\$				\$	\$
TOTAL FPSC ADJUSTMENTS	\$ (61,013,005)	\$ (55,378,813)	\$ (376,493)	\$ 101,131	\$ (5,543,468)	\$ (255,126)	\$ -	\$ -	\$ -	\$ (61,452,770)	\$ 439,785
FPSC ADJUSTED	\$ 21,047,303	\$ -	\$ 13,036,026	\$ 4,376,704	\$ 1,262,600	\$ 153,692	\$ -	\$ -	\$ -	\$ 18,829,021	\$ 2,218,282
PRO FORMA ADJUSTMENTS											
										\$	\$
TOTAL PRO FORMA ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRO FORMA ADJUSTED	\$ 21,047,303	\$ 0	\$ 13,036,026	\$ 4,376,704	\$ 1,262,600	\$ 153,692	\$ 0	\$ 0	\$ 0	\$ 18,829,021	\$ 2,218,282

AVERAGE	ADJUSTMENTS		ADJUSTED BOOKS	PRO-RATA	SPECIFIC	BALANCE	RATIO (%)	LOW POINT		MIDPOINT		HIGH POINT	
	PER BOOKS	NON-UTILITY						COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
COMMON EQUITY	\$52,382,457		\$52,382,457	(\$16,595,929)		\$35,786,528	38.29%	9.25%	3.54%	10.25%	3.92%	11.25%	4.31%
LONG TERM DEBT - CU	\$28,907,607		\$28,907,607	(9,158,574)		\$19,749,034	21.13%	3.85%	0.81%	3.85%	0.81%	3.85%	0.81%
SHORT TERM DEBT	\$26,617,735		\$26,617,735	(8,433,091)		\$18,184,644	19.46%	3.41%	0.66%	3.41%	0.66%	3.41%	0.66%
LONG TERM DEBT - FC	\$1,982,282		\$1,982,282	(628,031)		\$1,354,251	1.45%	11.39%	0.16%	11.39%	0.16%	11.39%	0.16%
SHORT TERM DEBT - REFINANCED LTD	\$0		\$0	\$0		\$0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER DEPOSITS	\$3,261,175		\$3,261,175			\$3,261,175	3.49%	2.39%	0.08%	2.39%	0.08%	2.39%	0.08%
DEFERRED INCOME TAXES	\$15,128,743		\$15,128,743			\$15,128,743	16.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TAX CREDITS - WEIGHTED COST	\$0		\$0			\$0	0.00%	5.17%	0.00%	5.55%	0.00%	5.94%	0.00%
TOTAL AVERAGE	\$128,279,999	\$0	\$128,279,999	(\$34,815,626)	\$0	\$93,464,373	100.00%		5.25%		5.63%		6.02%

YEAR-END	ADJUSTMENTS		ADJUSTED BOOKS	PRO-RATA	SPECIFIC	BALANCE	RATIO (%)	LOW POINT		MIDPOINT		HIGH POINT	
	PER BOOKS	NON-UTILITY						COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)	COST RATE (%)	WEIGHTED COST (%)
COMMON EQUITY	\$60,211,056		\$60,211,056	(20,021,970)	\$0	\$40,189,085	38.47%	9.25%	3.56%	10.25%	3.94%	11.25%	4.33%
LONG TERM DEBT - CU	\$42,891,064		\$42,891,064	(14,262,557)		\$28,628,507	27.40%	2.95%	0.81%	2.95%	0.81%	2.95%	0.81%
SHORT TERM DEBT	\$24,598,671		\$24,598,671	(8,179,791)		\$16,418,880	15.72%	4.15%	0.65%	4.15%	0.65%	4.15%	0.65%
LONG TERM DEBT - FC	\$2,160,153		\$2,160,153	(718,315)		\$1,441,837	1.38%	11.32%	0.16%	11.32%	0.16%	11.32%	0.16%
SHORT TERM DEBT - REFINANCED LTD	\$0		\$0			\$0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CUSTOMER DEPOSITS	\$3,327,141		\$3,327,141			\$3,327,141	3.19%	2.34%	0.07%	2.34%	0.07%	2.34%	0.07%
DEFERRED INCOME TAXES	\$14,466,354		\$14,466,354			\$14,466,354	13.85%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TAX CREDITS - WEIGHTED COST	\$0		\$0			\$0	0.00%	5.18%	0.00%	5.56%	0.00%	5.95%	0.00%
TOTAL YEAR-END	\$147,654,438	\$0	\$147,654,438	(\$43,182,634)	\$0	\$104,471,804	100.00%		5.25%		5.63%		6.02%

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

ACCOUNT	ESTIMATED 1/1/2020 INVESTMENT	ESTIMATED 1/1/2020 RESERVE	CURRENT					OPC POSITION					FPUC PROPOSED				
			AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	AGE (YRS.)	CURVE (Sch. L)
			(YRS.)	(YRS.)	(%)	(YRS.)		(YRS.)	(YRS.)	(%)	(YRS.)		(YRS.)	(YRS.)	(%)	(YRS.)	(YRS.)
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	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	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	53.0	43.0	0.0	10.2	S3	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	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	50.0	26.7	(50.0)	23.0	R4	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	56.0	50.2	(30.0)	5.8	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	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	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	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	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	55.0	42.6	(10.0)	11.9	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	44.0	33.6	(50.0)	10.2	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	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	64.0	51.3	(5.0)	12.6	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	47.0	32.6	(5.0)	13.9	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	36.0	19.7	(20.0)	16.5	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	48.0	32.4	(40.0)	15.4	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	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	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	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	50.0	38.0	0.0	12.7	R4
392.1 - Transportation-Cars	\$23,951	\$33,548	7.0	6.0	15.0	1.0	S2	11.0	5.2	15.0	6.5	S2	11.0	5.2	15.0	6.5	S2
392.2 - Transportation-Light Trucks & Vans	\$1,041,834	\$630,885	9.0	4.9	12.0	4.1	S4	11.0	4.1	12.0	7.0	S4	11.0	4.1	12.0	7.0	S4
392.3 - Transportation - Heavy Trucks	\$3,755,922	\$2,440,985	13.0	6.4	10.0	6.8	S3	15.0	6.1	10.0	9.4	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	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	25.0	15.4	0.0	9.6	S6
Total General Plant Assets	\$9,909,111	\$4,542,160															
GRAND TOTAL	154,932,014	66,800,216															

* Reflects restated reserve after FPUC proposed corrective reserve allocations.
 ** Reflects reserve adjusted for FPUC Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.
 *** Reflects the OPC position of the estimated book reserve without any reserve correction. FPUC's proposals include the reserve correction.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 52
PARTY: FLORIDA PUBLIC UTILITIES COMPANY
(FPUC) (REBUTTAL)
DESCRIPTION: Patricia Lee PSL-4

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

ACCOUNT	CURRENT EFFECTIVE 1/1/2015			OPC POSITION				FPUC PROPOSED - Proposed Effective Date 1/1/2020			
	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	REMAINING LIFE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	ESTIMATED 1/1/2020 RESERVE (%)	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SALVAGE (%)	ESTIMATED 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	1.30	75.0	0.0	0.00	1.3
352 - Structures and Improvements	50.0	0.0	1.8	57.0	0.0	3.10	*	57.0	0.0	3.10	* 1.7
353 - Station Equipment	27.0	5.0	2.6	43.0	0.0	21.41	1.83	35.0	0.0	21.41	2.2
354 - Towers and Fixtures	14.5	(15.0)	2.1	19.0	(15.0)	78.90	* 1.90	19.0	(15.0)	78.90	* 1.9
355 - Poles and Fixtures	16.9	(40.0)	4.1	26.7	(50.0)	29.36	* 4.52	17.8	(50.0)	29.36	* 6.8
355.1 - Poles and Fixtures - Concrete	41.0	(30.0)	2.9	50.2	(30.0)	16.90	* 2.25	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	2.28	46.0	(20.0)	15.34	2.3
359 - Roads and Trails	12.5	0.0	1.5	12.5	0.0	88.52	0.92	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	1.55	26.0	0.0	59.83	1.5
361 - Structures and Improvements	47.0	(5.0)	1.7	54.0	(5.0)	9.03	1.78	54.0	(5.0)	9.03	1.8
362 - Station Equipment	34.0	(10.0)	2.4	42.6	(10.0)	29.24	1.90	38.0	(10.0)	29.24	2.1
364 - Poles, Towers, and Fixtures	24.0	(45.0)	3.9	33.6	(50.0)	35.82	** 3.40	28.0	(50.0)	35.82	** 4.1
365 - Overhead Conductors & Devices	21.0	(35.0)	3.4	30.0	(35.0)	51.13	** 2.80	30.0	(35.0)	51.13	** 2.8
366 - Underground Conduit	50.0	(5.0)	1.8	51.3	(5.0)	19.33	1.67	47.0	(5.0)	19.33	1.8
367 - Underground Conductors & Devices	23.0	(5.0)	3.2	32.6	(5.0)	38.71	2.03	21.0	(5.0)	38.71	3.2
368 - Line Transformers	12.4	(20.0)	4.0	19.7	(20.0)	67.21	** 2.68	13.6	(20.0)	67.21	** 3.9
369 - Services	19.9	(35.0)	3.6	32.4	(40.0)	57.16	** 2.56	25.0	(40.0)	57.16	** 3.3
370 - Meters	11.9	(10.0)	3.7	13.0	(10.0)	60.68	** 3.79	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	** 2.97	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	** 5.01	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	1.98	38.0	0.0	24.89	2.0
392.1 - Transportation-Cars	6.0	15.0	11.9	5.2	15.0	140.07	*** -10.59	5.2	15.0	44.96	* 7.7
392.2 - Transportation-Light Trucks & Vans	4.9	12.0	7.8	4.1	12.0	60.56	*** 6.69	4.1	12.0	55.20	* 8.0
392.3 - Transportation - Heavy Trucks	6.4	10.0	7.0	6.1	10.0	64.99	*** 4.10	6.1	10.0	53.40	* 6.0
392.4 - Transportation - Trailers	13.8	5.0	3.7	9.4	5.0	65.28	3.16	9.4	5.0	65.28	3.2
396 - Power Operated Equipment	8.4	0.0	4.4	15.4	0.0	37.37	4.07	15.4	0.0	37.37	4.1

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

** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.

*** Reflects the OPC position of the estimated book reserve without any reserve correction. FPUC's proposals include the reserve correction.

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

ACCOUNT	ESTIMATED	ESTIMATED	CURRENT		OPC POSITION			FPUC PROPOSED		
	1/1/2020 INVESTMENT	1/1/2020 RESERVE	RATE	EXPENSES	RATE	EXPENSES	CHANGE EXPENSES	RATE	EXPENSES	CHANGE EXPENSES
TRANSMISSION PLANT										
350.1 - Land Rights	\$0	\$0	1.4	\$0	1.30	\$0	\$0	1.3	\$0	\$0
352 - Structures and Improvements	\$1,919,496	\$59,504	* 1.8	\$34,551	1.70 *	\$32,631	(\$1,920)	1.7 *	\$32,631	(\$1,920)
353 - Station Equipment	\$7,581,692	\$1,623,570	2.6	\$197,124	1.83	\$138,745	(\$58,379)	2.2	\$166,797	(\$30,327)
354 - Towers and Fixtures	\$249,798	\$197,091	* 2.1	\$5,246	1.90 *	\$4,746	(\$500)	1.9 *	\$4,746	(\$500)
355 - Poles and Fixtures	\$1,659,809	\$487,283	* 4.1	\$68,052	4.52 *	\$75,023	\$6,971	6.8 *	\$112,867	\$44,815
355.1 - Poles and Fixtures - Concrete	\$4,014,730	\$678,489	* 2.9	\$116,427	2.25 *	\$90,331	(\$26,096)	2.9 *	\$116,427	\$0
356 - Overhead Conductors and Devices	\$3,674,653	\$563,667	2.5	\$91,866	2.28	\$83,782	(\$8,084)	2.3	\$84,517	(\$7,349)
359 - Roads and Trails	\$6,788	\$6,009	1.5	\$102	0.92	\$62	(\$40)	0.9	\$61	(\$41)
TOTAL TRANSMISSION PLANT	\$19,106,966	\$3,615,614		\$513,368		\$425,320	(\$88,048)		\$518,046	\$4,678
DISTRIBUTION PLANT										
360.1 - Land Rights	\$56,995	\$34,100	1.6	\$912	1.55	\$883	(\$29)	1.5	\$855	(\$57)
361 - Structures and Improvements	\$1,198,983	\$108,223	1.7	\$20,383	1.80	\$21,582	\$1,199	1.8	\$21,582	\$1,199
362 - Station Equipment	\$13,235,887	\$3,869,925	2.4	\$317,661	1.90	\$251,482	(\$66,179)	2.1	\$277,954	(\$39,707)
364 - Poles, Towers, and Fixtures	\$25,869,789	\$9,265,961	** 3.9	\$1,008,922	3.40 **	\$879,573	(\$129,349)	4.1 **	\$1,060,661	\$51,739
365 - Overhead Conductors & Devices	\$20,427,593	\$10,443,893	** 3.4	\$694,538	2.80 **	\$571,973	(\$122,565)	2.8 **	\$571,973	(\$122,565)
366 - Underground Conduit	\$7,034,164	\$1,359,793	1.8	\$126,615	1.67	\$117,471	(\$9,144)	1.8	\$126,615	\$0
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	3.2	\$326,987	2.03	\$207,432	(\$119,555)	3.2	\$326,987	\$0
368 - Line Transformers	\$22,458,863	\$15,095,313	** 4.0	\$898,355	2.68 **	\$601,898	(\$296,457)	3.9 **	\$875,896	(\$22,459)
369 - Services	\$14,341,344	\$8,198,131	** 3.6	\$516,288	2.56 **	\$367,138	(\$149,150)	3.3 **	\$473,264	(\$43,024)
370 - Meters	\$5,085,099	\$3,085,554	** 3.7	\$188,149	3.79 **	\$192,725	\$4,576	3.8 **	\$193,234	\$5,085
371 - Installation on Customers' Premises	\$3,263,292	\$1,784,044	** 4.5	\$146,848	3.00 **	\$97,899	(\$48,949)	3.0 **	\$97,899	(\$48,949)
373 - Street Lighting & Signal Systems	\$2,725,584	\$1,441,996	** 4.9	\$133,554	5.01 **	\$136,552	\$2,998	5.0 **	\$136,279	\$2,275
TOTAL DISTRIBUTION PLANT	\$125,915,937	\$58,642,442		\$4,379,212		\$3,446,608	(\$932,604)		\$4,163,199	(\$216,013)
GENERAL PLANT										
390 - Structures & Improvements	\$4,044,796	\$1,006,938	2.0	\$80,896	1.98	\$80,087	(\$809)	2.0	\$80,896	\$0
392.1 - Transportation-Cars	\$23,951	\$33,548	11.9	\$2,850	(10.59) ****	(\$2,536)	(\$5,386)	7.7 *	\$1,844	(\$1,006)
392.2 - Transportation-Light Trucks & Vans	\$1,041,834	\$630,885	7.8	\$81,263	6.69 ****	\$69,699	(\$11,564)	8.0 *	\$83,347	\$2,084
392.3 - Transportation - Heavy Trucks	\$3,755,922	\$2,440,985	7.0	\$262,915	4.10 ****	\$153,993	(\$108,922)	6.0 *	\$225,355	(\$37,560)
392.4 - Transportation - Vans	\$144,084	\$94,053	3.7	\$5,331	3.20	\$4,611	(\$720)	3.2	\$4,611	(\$720)
396 - Power Operated Equipment	\$898,523	\$335,752	4.4	\$39,535	4.07	\$36,570	(\$2,965)	4.1	\$36,839	(\$2,696)
TOTAL GENERAL PROPERTY	\$9,909,111	\$4,542,160		\$472,790		\$342,424	(\$130,366)		\$432,892	(\$39,898)
Motor Vehicle Reserve Surplus Amortization								4-Yr Amort	(\$128,474)	(\$128,474)
TOTAL RATES	\$154,932,014	\$66,800,216		\$5,365,370		\$4,214,352	(\$1,151,018)		\$4,985,663	(\$379,707)

* Reflects restated reserve after proposed corrective reserve allocations and amortization of the transportation reserve surplus.
** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.
*** Reflects the OPC position of the estimated book reserve without any reserve correction. FPUC's proposals include the reserve correction.

INTERROGATORIES

15) Please refer to OPC witness Garrett's testimony, page 6, lines 3-4. The witness asserts "FPUC is basing its service life proposals on a Florida peer group, and those service lives (at least in part), were based on other prior Florida peer group averages. Repeating this process case after case has the effect of creating a type of echo chamber or feedback loop among the approved service lives of some Florida utilities."

- a. What is the basis for witness Garrett's assessment that the service lives of the Florida peer group were based on other prior Florida peer group averages?

Response: Mr. Garrett is not aware of the exact extent to which the authorized service lives of other Florida utilities are influenced by prior authorized service lives of Florida utilities. Given the discrepancy between the authorized service lives of Florida utilities with other utilities outside of Florida, it appears that the authorized service lives of Florida utilities have been influenced to some extent on the prior approved service lives of other Florida utilities.

- b. Which Florida utilities have service lives based on other prior Florida peer group averages?

Response: Please see response to Part A above.

AFFIDAVIT

STATE OF OKLAHOMA)

COUNTY OF OKLAHOMA)

I hereby certify that on this 19th day of June, 2020, before me, an officer duly authorized in the State and County aforesaid to take acknowledgments, personally appeared David Garrett, who is personally known to me, and he acknowledged before me that he provided the answers to interrogatory numbers 15-22 from CITIZENS RESPONSE TO FPUC'S SECOND SET OF INTERROGATORIES (NOS. 15-22) in Docket Nos. 20190174-EI, 20190156-EI and 201990155-EI, and that the responses are true and correct based on his/her personal knowledge.

In Witness Whereof, I have hereunto set my hand and seal in the State and County aforesaid as of this 19th day of June, 2020.



Christine D. Murdz
Notary Public
State of Florida, at Large

My Commission Expires:

8/7/23

Incremental Net Salvage

Exhibit _____ PSL-6

Calculation of Adjustment of Depreciation Asset

	2018	2019	Total	Approved	Normal
	Retirements	Retirements	Retirements	Net	Net
				Salvage	Salvage
364	341,423	27,115	368,538	(45)	(165,842)
365	266,277	7,071	273,348	(35)	(95,672)
368	234,326	4,214	238,540	(20)	(47,708)
369	19,674		19,674	(35)	(6,886)
370	19,403	23,786	43,189	(10)	(4,319)
371		470,834	470,834	10	47,083
373		15,292	15,292	(10)	(1,529)
Total	881,103	548,312	1,429,415		(274,873)

Normal net salvage - Hurricane Michael net salvage =
 274,873 - 7,394,970 = \$7,120,097

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET: 20190156-EI EXHIBIT: 54
 PARTY: FLORIDA PUBLIC UTILITIES COMPANY
 (FPUC) (REBUTTAL)
 DESCRIPTION: Patricia Lee PSL-6

55.

FPUC's Response to Staff's First Data
Request Nos. 6, 10, 11

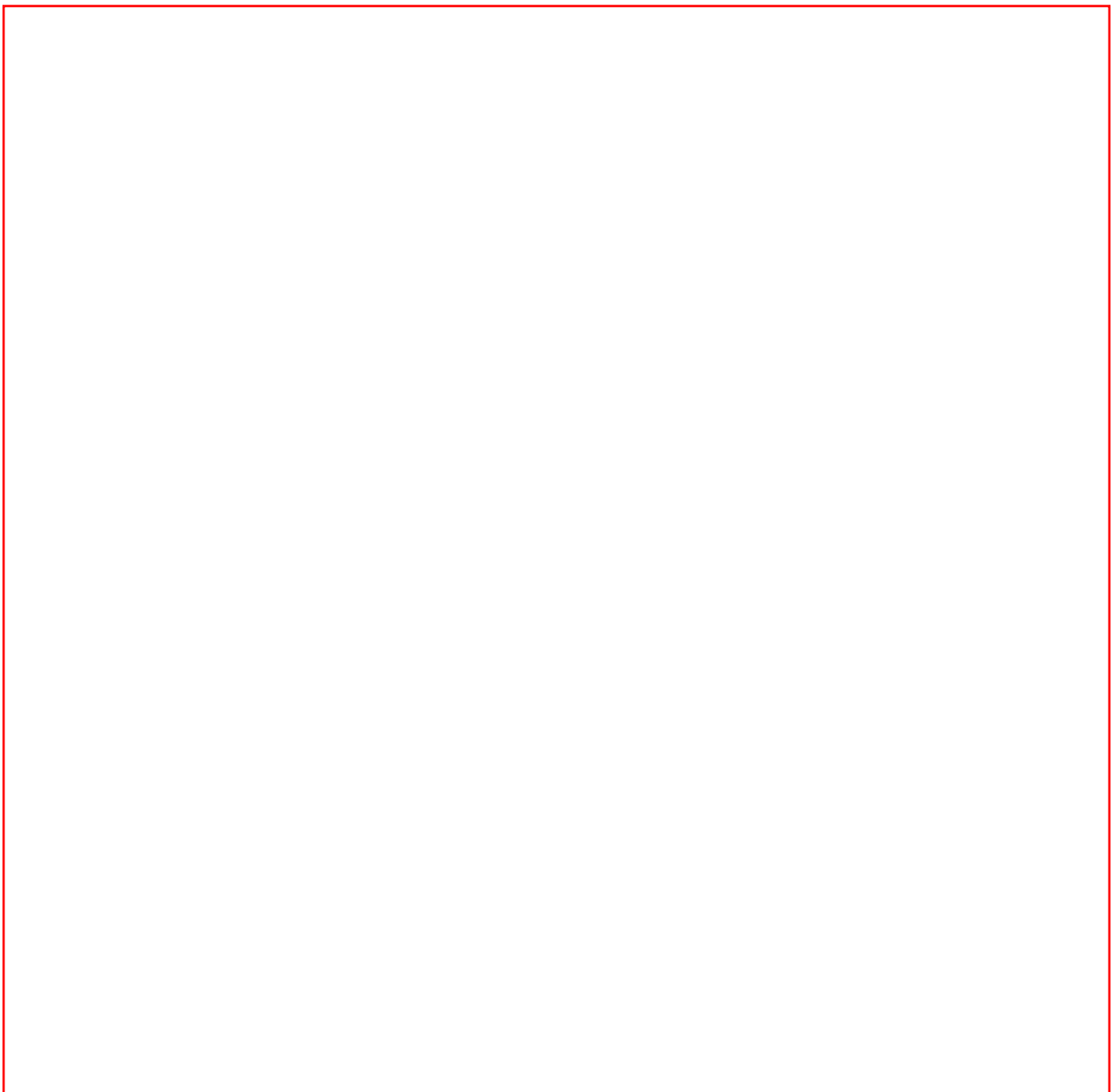
FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 55
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Cutshaw (6) Shelley (10,11)
Welch (6)

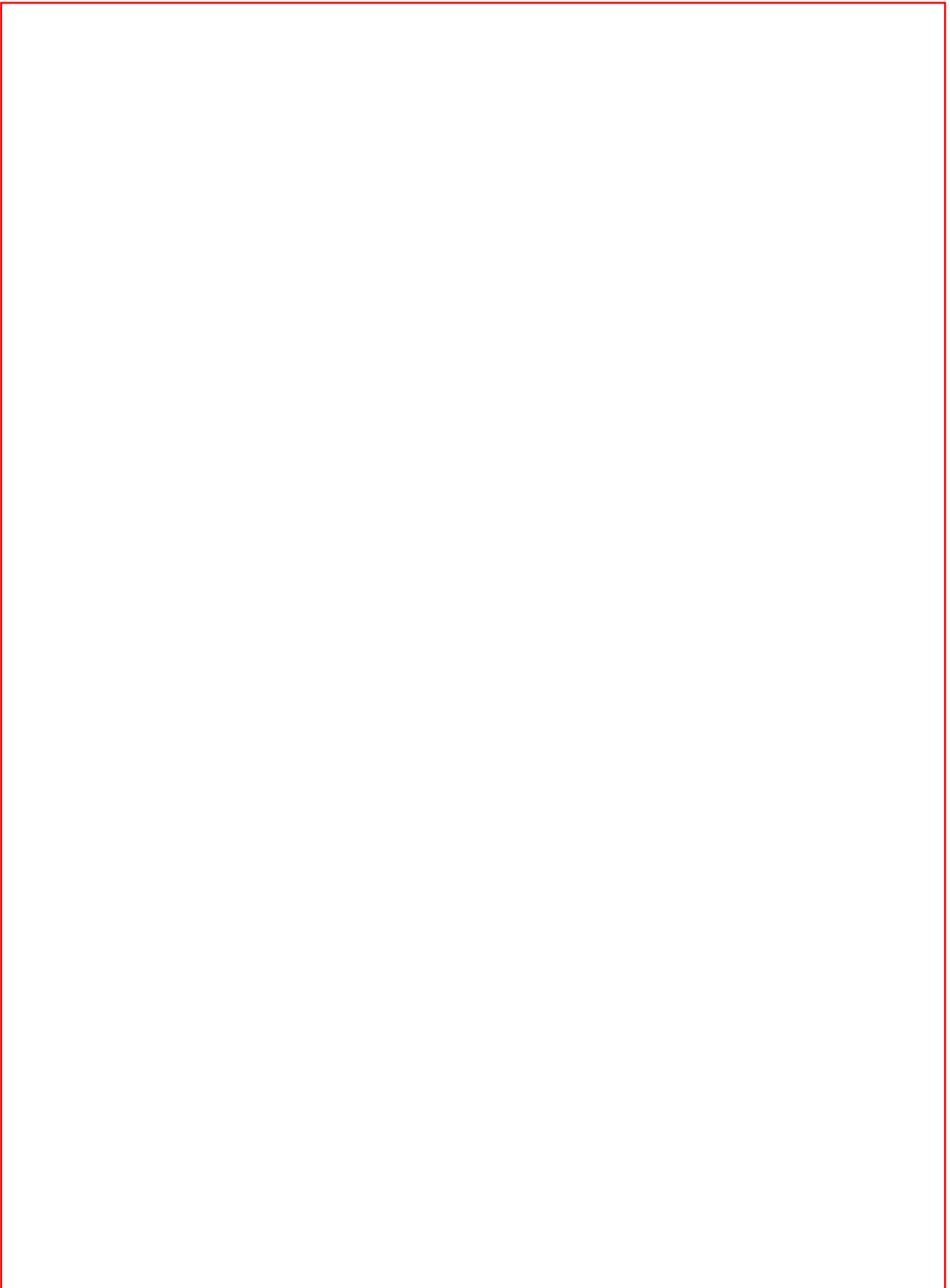
Docket No. 20190155-EI – Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.

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.

FPUC's RESPONSES TO STAFF'S FIRST DATA REQUEST

For Question Nos. 1-9, please refer to the direct testimony of FPUC's witness Cutshaw.









6. Please refer to page 5, lines 13-17.
 - a. Please identify and describe the “special equipment and boats” discussed on line 16.
 - b. How were the “special equipment and boats” acquired? (i.e. rented, purchased, already in inventory, etc.)
 - c. What were the costs associated with the “special equipment and boats”? (i.e. rental, price, fuel, etc.)
 - d. Are the costs for the “special equipment and boats” listed under the “Equipment Rental” on FPUC witness Napier’s exhibit MDN-4?

Company Response:

- a. **The primary special equipment used during the restoration allowed crews to perform work in extremely wet or muddy conditions (tracked equipment). These machines were outfitted with tracks (similar to a bulldozer) and fitted with either an aerial bucket or a digger derrick so that poles could be moved to inaccessible areas. This same equipment could then be used to set poles using the digger derrick and then worked using the aerial bucket. A boat was also used to transport crew personnel to pole locations that were only accessible by water.**
- b. **These special equipment items were provided by the resources assisting in the restoration. Both Chain Electric and ARC America used tracked machines during the**

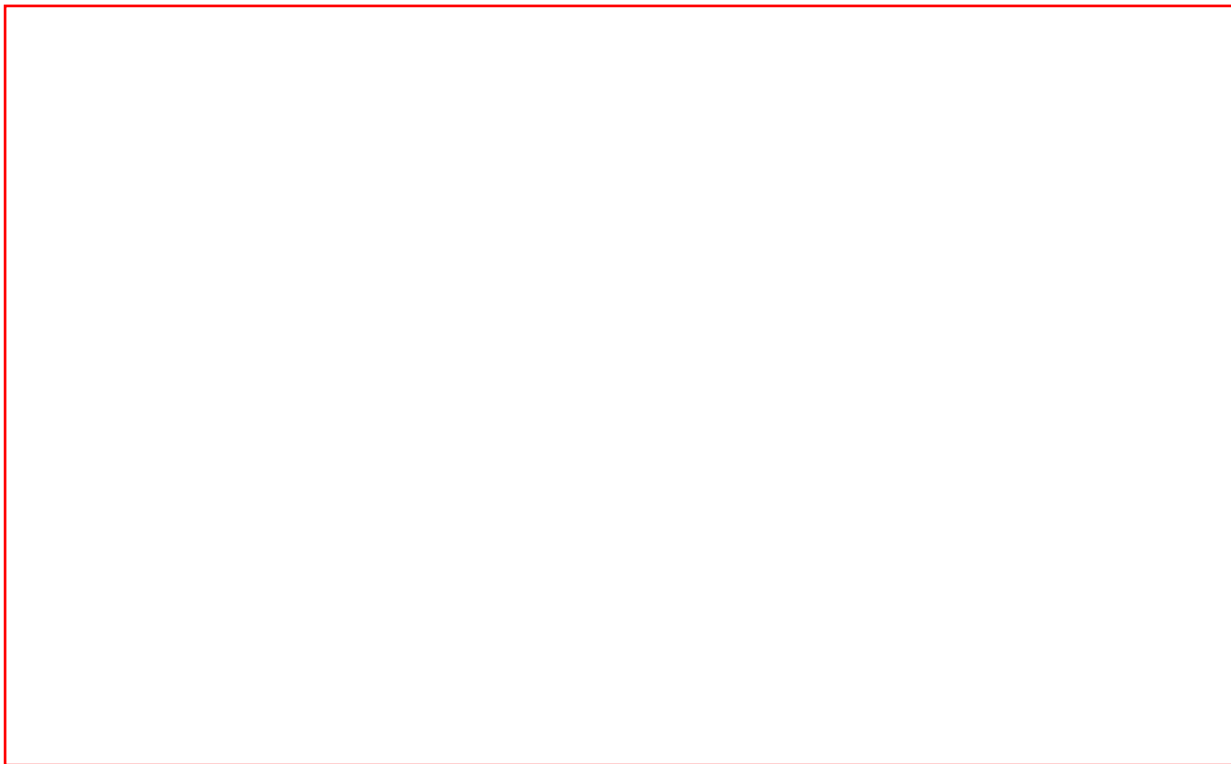
restoration effort. The cost for this was included within the contractor cost billed during restoration. Chain Electric also provided the boat that was used. The costs were included under contractor costs on FPUC-Witness Napier's Exhibit MDN-4. The costs would have been included in Equipment Rental on FPUC witness Napier's exhibit MDN-4 if FPUC rented the equipment from a separate vendor instead of a contractor.

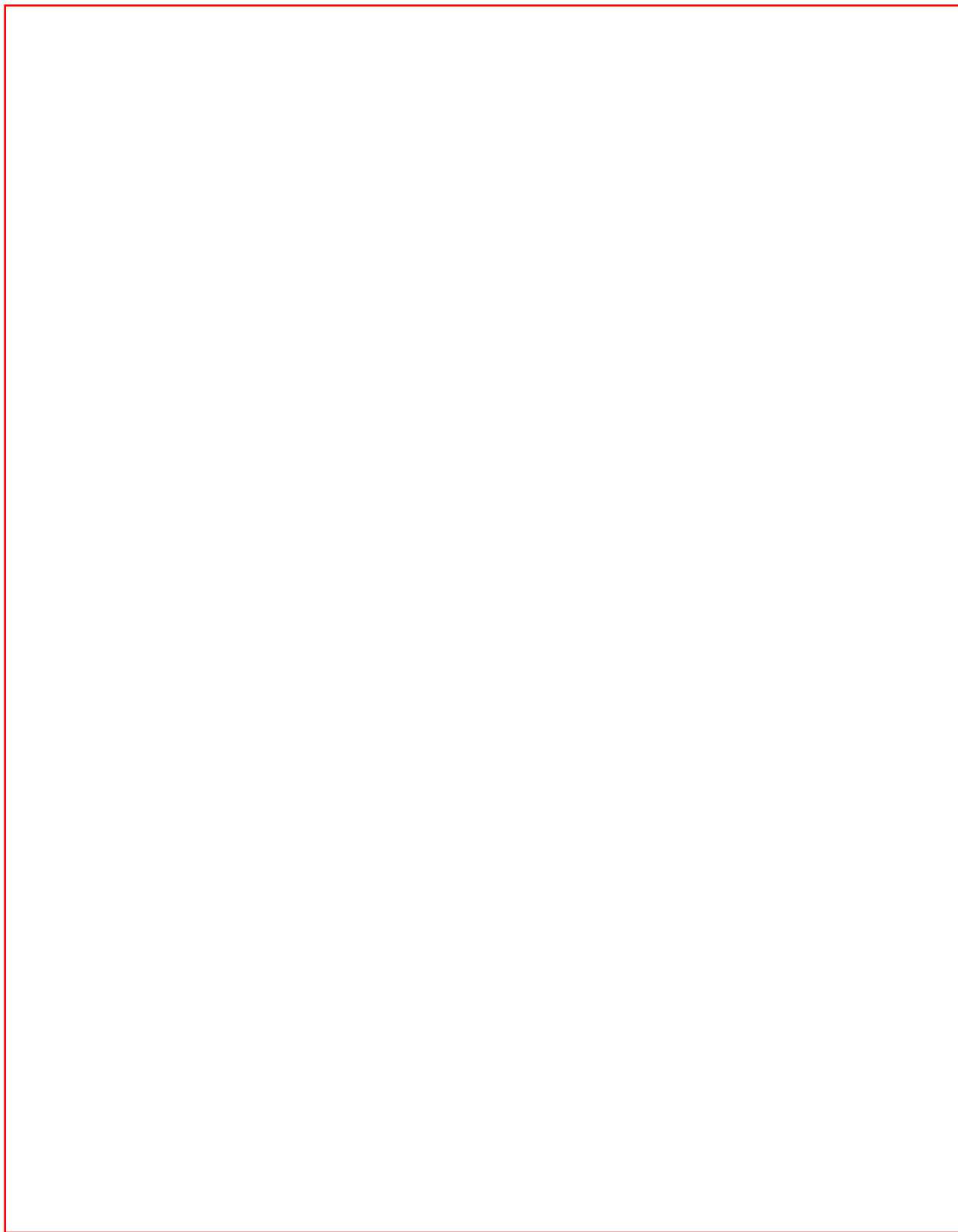
c. Below are listed the costs considered "special equipment and boats" in Mark Cutshaw's testimony which were included in the contractor costs. The total rental cost for both providers is as follows:

Chain Electric (Tracked Equipment)	\$124,350
ARC America (Tracked Equipment)	\$ 68,320
Chain Electric (Boat)	\$ 3,840

d. No, these are included in the Contractor Cost of Exhibit MDN-4.

Respondent: Mark Cutshaw and Kathy Welch





For Question Nos. 10-13, please refer to the direct testimony of FPUC's witness Cassel.

10. Please refer to page 6, lines 5-8. Please detail the vehicle fuel supply disruptions FPUC experienced during its restoration process. As part of this response, please explain how these issues were rectified.

Company Response:

The local fuel supplier we had contracted with for fuel in our emergency storm plan had significant damage to their facilities and were unable to provide fuel immediately after the storm. After external communications were established, FPU was able to contract with Sun Coast Resources, Inc. to furnish Fuel Trucks at 3 staging locations that then were used to fill line trucks at night and meet our other fuel needs as necessary.

Respondent: Drane Shelley

11. Please refer to page 8, lines 13-15.

- a. How much equipment needed to be replaced due to the storm?
- b. Has the new equipment resulted in any increases in efficiency?

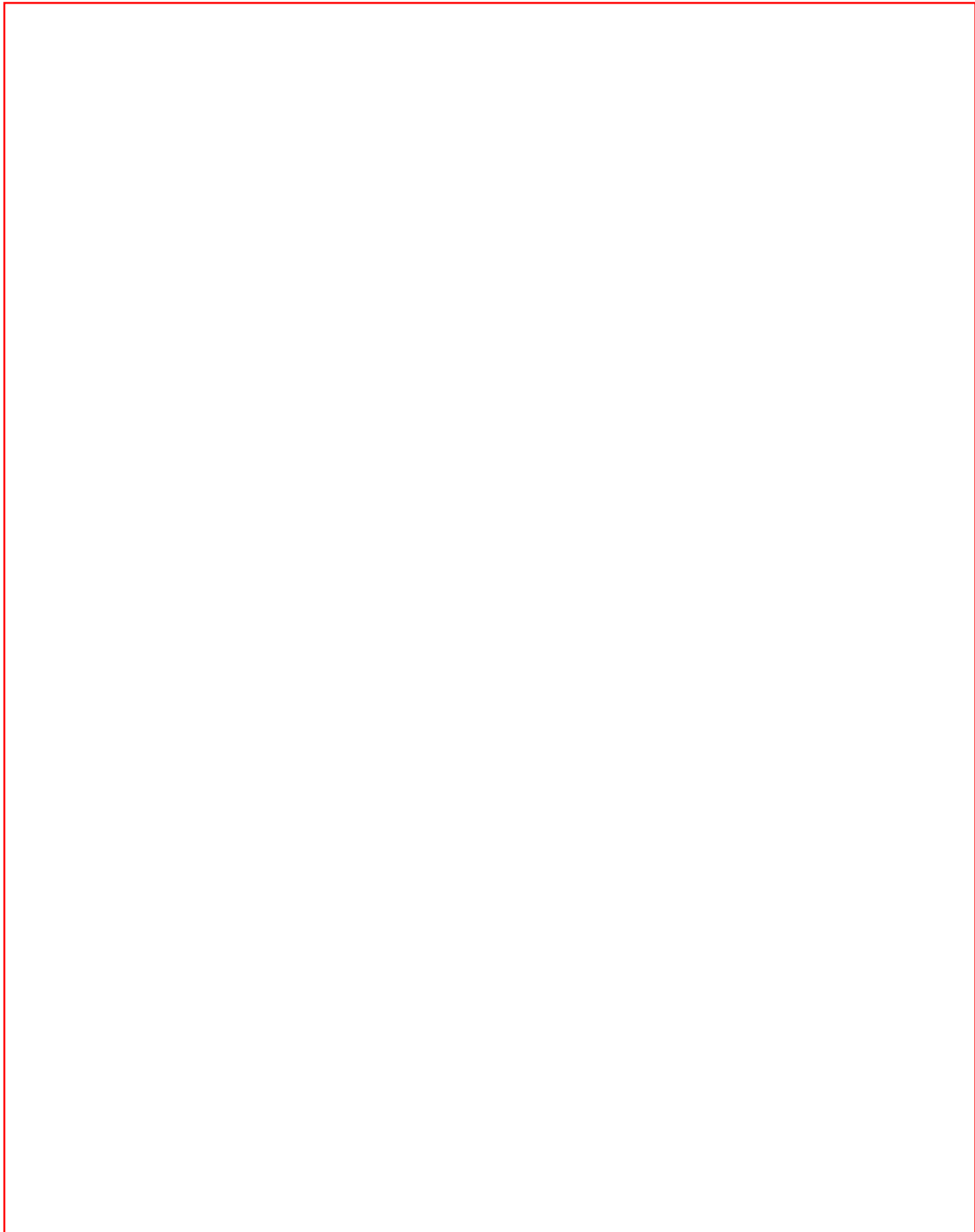
Company Response:

a. Approximately 10 to 12% of the Northwest Division's Distribution System needed to be replaced due to Hurricane Michael.

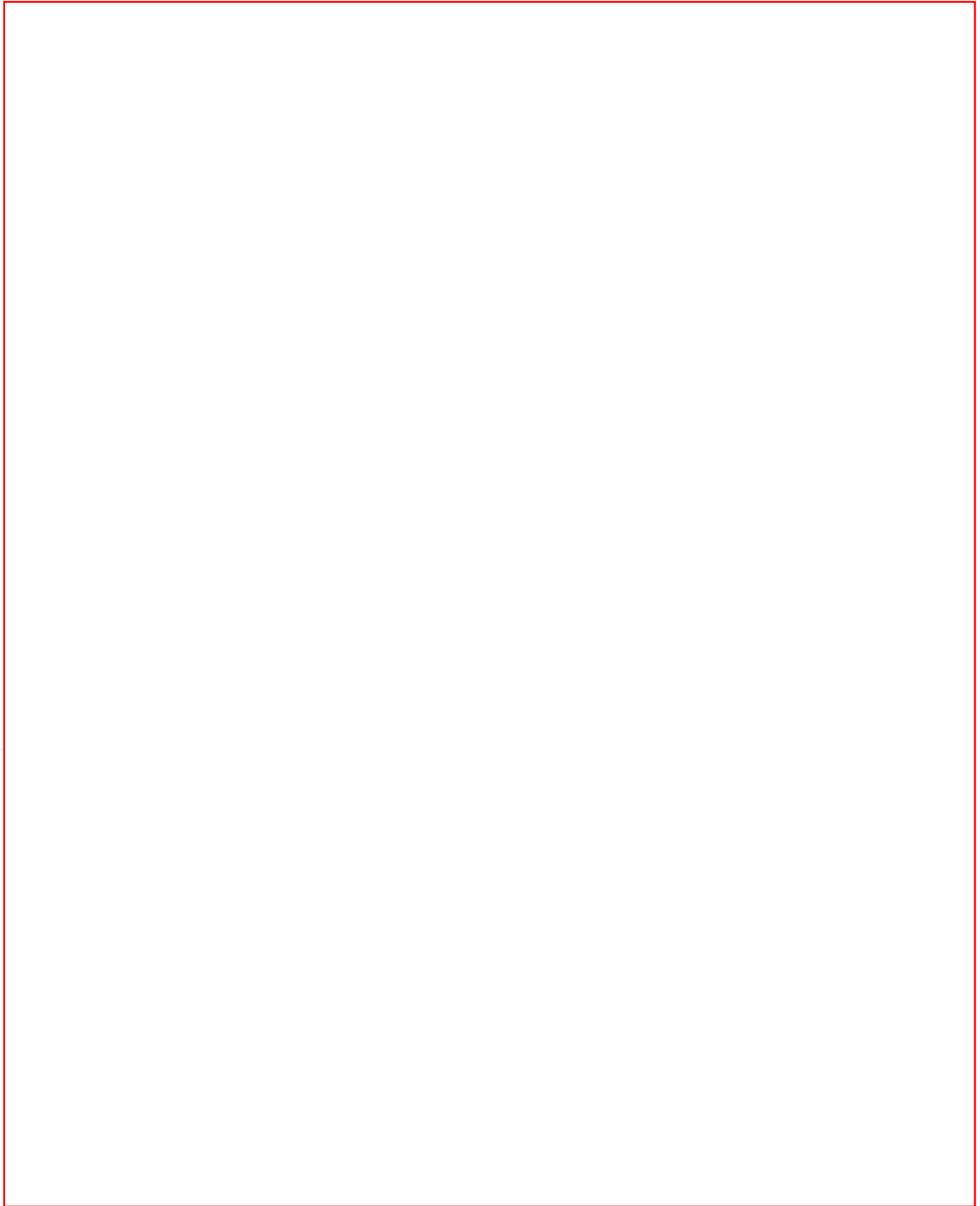
b. FPUC has not been able to assess any increase in efficiencies since Hurricane Michael primarily as a result of continued damages to its facilities from overloaded (height wise) debris trucks snagging wires, as well as routine severe thunderstorms which continue to down trees and limbs that were compromised by the storm and affecting our overhead lines.

Respondent: Drane Shelley









56.

FPUC's Response to Staff's First Data
Request Nos.1-7 [In Dkt. No. 20190174-EI]

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 56
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Lee (1-7)

Staff's First Data Request regarding Florida Public Utilities Company's (Electric Division) 2019 Depreciation Study

Please refer to Florida Public Utilities Company's (Electric Divisions) (FPUC-Electric) 2019 Depreciation Study (Study) for the data requests below.

1. Referring to the Narrative's "Background" section, page 1, of the Study states "[t]he associated net unrecovered costs [of Hurricane Michael] comprised of removal costs and the negative component in the reserve from hurricane retirements amounts to \$7,888,580. In Docket No. 20190155-EI and 20190156-EI, FPUC is requesting to establish a regulatory asset for the recovery of these costs [...] these costs have not been included in the determination of future lives and removal costs as they do not reflect future expectations," please provide responses to the following questions.
 - a. Is \$7,885,580 the total amount of Hurricane Michael-related net unrecovered depreciation costs incurred by FPUC-Electric?

Company's Response:

The \$7,888,580 Hurricane Michael-related net unrecovered costs incurred by FPUC was an estimate based on the most current available information. This estimate is revised to reflect updated Hurricane Michael-related unrecovered depreciation and net salvage costs of \$7,985,261.

- b. Please provide a breakdown of the component items (e.g., Removal Cost (COR), unrecovered plant-in-service, etc.) that comprise the amount of \$7,888,580 with a denotation of the year when each of the item costs was incurred. Please support your response with workpapers in MS Excel format.

Company's Response:

The Study reflects Hurricane Michael related costs as recorded in the general ledger and not as incurred. As a result, some of the activity that was incurred in 2018 was not recorded until 2019 due to the extreme conditions of the unusual restoration process. A breakdown of the revised net unrecovered cost components totaling \$7,985,261 with actual year incurred are listed below and in Attachment 1b.

Breakdown of Unrecovered Cost

Description	Year Incurred	Amount
<u>Unrecovered Retired Investments</u>		
Investments Retired	2018	\$ (1,591,879)
Estimated Recovery of Investments	2019	\$ 709,551
Unrecovered Retired Investments		\$ (882,328)
<u>Net Salvage Unrecovered</u>		
Cost of Removal	2018	\$ (7,038,810)
Cost of Removal	2019	\$ (119,381)
Salvage	2018	\$ 2,347
Salvage	2019	\$ 52,911
Unrecovered Net Salvage		\$ (7,102,933)
Total Unrecovered Costs		\$ (7,985,261)

- c. Please refer to Sch. F 2018 Notes and Sch. F 2019 Notes of the Study. Please explain how the Hurricane Michael Activity-associated costs presented in the Notes are related to the amounts of \$7,885,580. Please support your response with workpapers in MS Excel format.

Company's Response:

As stated in response 1b above, the total unrecovered costs have been revised to \$7,985,261 from \$7,888,580. The figures presented in the Sch. F 2018 Notes and Revised Sch. F 2019 Notes were used in determining the unrecovered depreciation and net salvage due to Hurricane Michael. In the original filing, Hurricane Michael net salvage was not included in Schedule F 2019 but the negative reserve component associated with the premature Hurricane Michael retirements was included. FPUC has revised Sch. F 2019 to show the costs as recorded in the General Ledger. The adjustments shown in Column O reflect the unrecovered amounts (net salvage plus negative reserve component of the premature retiring assets) withdrawn and moved to the Regulatory Asset addressed in Docket 20190155-EI. Attachment 1c explains the correlation of the unrecovered costs due to the Hurricane Michael activity depicted in Sch. F 2018 Notes and Revised Sch. F 2019 Notes. The calculations of the Estimated 12/31/2019 Reserve Percentages and Total Unrecovered Cost are shown below and in Attachment 1c.

Estimated 12/31/2019 Reserve Percentage Calculation

	Estimated 12/31/2019	Estimated 12/31/2019	Estimated 12/31/2019
Acct.	Investment	Reserve Balance*	Reserve %
	(A)	(B)	(C) = (B)/(A)*100
364	\$ 25,869,789	\$ 3,973,955	15.36
365	\$ 20,427,593	\$ 8,539,023	41.80
368	\$ 22,458,863	\$ 15,012,607	66.84
369	\$ 14,341,344	\$ 7,928,675	55.29
370	\$ 5,085,099	\$ 2,921,604	57.45
371	\$ 3,263,292	\$ 1,565,668	47.98
373	\$ 2,725,584	\$ 1,389,658	50.99

* The Estimated 12/31/2019 Reserve reflects the reserve balance of each account prior to adjusting for the Total Unrecovered Costs.

Estimated Total Unrecovered Cost Calculation

	Investments	Estimated 12/31/2019	Estimated	Estimated	Net	Total
Acct.	Retired	Reserve %	Accumulated Depreciation	Unrecovered Depreciation	Salvage	Unrecovered
	(D)	(E)	(F) = (D)*(E)	(G) = (D) - (F)	(H)	I = (G)+(H)
364	\$ 341,872	15.36	\$ 52,512	\$ 289,360	\$5,002,646	\$ 5,292,006
365	\$ 280,444	41.80	\$ 117,226	\$ 163,218	\$1,741,652	\$ 1,904,870
368	\$ 322,202	66.84	\$ 215,360	\$ 106,842	\$ (22,578)	\$ 84,264
369	\$ 82,847	55.29	\$ 45,806	\$ 37,041	\$ 232,415	\$ 269,456
370	\$ 49,089	57.45	\$ 28,202	\$ 20,887	\$ 143,064	\$ 163,951
371	\$ 410,969	47.98	\$ 197,183	\$ 213,786	\$ 4,590	\$ 218,376
373	\$ 104,456	50.99	\$ 53,262	\$ 51,194	\$ 1,144	\$ 52,338
Total	\$1,591,879		\$ 709,551	\$ 882,328	\$7,102,933	\$ 7,985,261

- d. In Docket No. 20190155-EI, FPUC is requesting to establish three regulatory assets: 1) O&M Expense Asset of \$984,283, 2) Lost Customer Account Asset of \$619,186, and 3) Accumulated Depreciation Asset of \$7,870,626. In Docket 20190156-EI, FPUC is requesting a fourth regulatory asset of \$47,702,199. Is it correct that the net unrecovered hurricane costs amount of \$7,888,580 discussed on page 1 of the Study's Narrative relates only to the 3rd regulatory asset petitioned in Docket No. 20190155-EI?

Company's Response:

Yes.

- e. If your response to question (d) is affirmative, please explain the difference between the two unrecovered hurricane costs amounts: \$7,888,580 (instant Study) and \$7,870,626 (Docket No. 20190155-EI). Please support your response with workpapers in MS Excel format.

Company's Response:

The total unrecovered costs in the Study differs from the regulatory asset petition filed in Docket No. 20190155-EI due to corrections made to the study after the petition was filed. This amount will be trued-up in the petition before the Docket is finalized. Please see response to 1b and attachment 1e for reconciliation between Docket No. 20190155-EI and the revised total Unrecovered Costs of \$7,985,261.

- f. If your response to question (a) is negative:
- i) Please identify the total dollar amount of FPUC-Electric's incurred net unrecovered hurricane costs.

Company's Response:

N/A

- ii) Please provide a breakdown of the component items that comprise the dollar amounts identified in your response to question (f)(i) with a denotation of the year when each of the item costs was incurred. Please support your response with workpapers in MS Excel format.

Company's Response:

N/A

- iii) Please specify how much of the amount identified in your response to question (f)(i) has been included in the regulatory assets that are the subject of FPUC's petition in Docket Nos. 20190155-EI and 20190156-EI with specifications of the actual dollar amount included in each of the petitioned regulatory assets, respectively. Please support your response with workpapers in MS Excel format.

Company's Response:

N/A

- iv) Refer to Sch. F 2018 Notes and Sch. F 2019 Notes of the Study. Please explain how the Hurricane Michael Activity-associated costs presented in the Notes are related to the dollar amounts identified in your response to question (f)(i). Please support your response with workpapers in MS Excel format.

Company's Response:

N/A

2. Please refer to Sch. 1 through Sch. 5 of the Study as well as each schedule's corresponding respective MS Excel worksheets contained in FPUC's CD "2019 Depreciation Electric Study 8-30-19," and confirm the following: (For the purpose of clarity, please provide a copy of updated Sch. 1 through Sch. 5.)
- a. For Sch.1, the amounts presented in column D "1/1/2020 RESERVE" are the amounts of"RESTATED RESERVE."

Company's Response:

Yes, Column D represents the estimated accumulated depreciation as of 1/1/2020 except for those accounts denoted as being restated after corrective reserve measures and withdrawal of unrecovered Hurricane Michael costs that are addressed in Docket No. 20190155-EI.

The accumulated depreciation and resultant proposed depreciation rates in the originally submitted depreciation study were misstated by the negative reserve component associated with the premature Hurricane Michael retired investment. Both this component and the associated net salvage are addressed in the Regulatory Asset Petition in Docket No. 20190155-EI. To this end, neither should be included in the accumulated depreciation in establishing revised depreciation rates. As indicated in Revised Sch. F 2019 Notes, net salvage costs associated with Hurricane Michael were not included in projecting 2019 accumulated depreciation balance in the original filing. However, accumulated depreciation did include the negative reserve component in the study's original filing and should not have as it was already included in the Regulatory Asset. FPUC has revised Schedule F 2019 to show the costs as recorded in the General Ledger. The adjustments shown in Column O reflect the unrecovered amounts (Hurricane Michael net salvage plus negative reserve component of the premature retiring assets) withdrawn and included that was included in the Regulatory Asset addressed in Docket 20190155-EI. See Revised Sch. 1 – Sch. 4 as well as Revised Sch. F 2019.

If the Commission does not approve FPUC's Regulatory Asset request, the depreciation study will be revised to address the recovery of the net unrecovered costs. Given the significant impact these net unrecovered costs will have on rates,

the Company will request amortization treatment over a period of time, 25-30 years.

- b. For Sch. 2, the amount presented in Excel cells I31 and K31 is 56.91 and 3.3, e respectively.

Company's Response:

Confirmed, these are amounts that should have been shown in the original filing for Account 369 - Services. Cell I31 was inadvertently hardcoded rather than calculated. However, after removing the total Hurricane Michael unrecovered costs as noted above in 2a from the reserve, the restated Reserve Percent increases to 57.16% from 56.91% and the depreciation rate remains at 3.3%. See corrected attached Revised Sch. 2.

- c. For Sch. 3, the amounts presented in column D "1/1/2020 RESERVE" are the amounts of "RESTATED RESERVE;" the amount presented in cells H30, J30 and K30 is 3.3, \$473,264, and (\$43,024), respectively; the amount presented in cells J34 and K34 is \$4,181,702 and (\$197,509), respectively; the amount presented in cells J45 and K45 is \$5,133,218 and (\$241,271), respectively.

Company's Response:

Confirmed, the amounts presented in cells H30, J30, K30, J34, and K34 are those that should have been in the original filing had cell I31 in Sch. 2 been calculated rather than hard coded as noted in 2b above. However, cells J45 and K45 should have been \$4,996,278 and (\$369,093), respectfully, not \$5,133,218 and (\$241,271), respectively. The Staff amounts did not include the amortization of the reserve surplus of (\$136,940). See Attachment Revised Sch. 3 that also includes adjustments as discussed in 2a above.

- d. For Sch. 4, the amounts presented in column D "1/1/2020 RESERVE" are the amounts of "RESTATED RESERVE;" the amount presented in cells E12 and I12 is \$59,504 and \$0, respectively; the amount presented in cells E19 and I19 is \$3,615,614 and (\$1,126,713), respectively; and the amount presented in cells E46 and I46 is \$65,398,280 and (\$698,442), respectively.

Company's Response:

Confirmed. In the original filing, the amount on Sch. 4, cell E12, did not correctly pull cell G8 from Sch. 5. See attached Revised Sch. 4.

3. Please refer to Sch. F 2016 and Sch. F 2016 Notes of the Study and provide responses to the following questions.

a. Sch. F 2016 shows the zero plant addition for Account 389, however, Sch. F 2016 Notes indicates that the plant addition in this account is \$711,383. Please explain the difference.

Company's Response:

Inadvertently reported the wrong account number on Sch. F 2016 Notes. The study reported Account 389 when it should have reported Account 364. Sch. F 2016 Notes has been corrected, please see Attachment Revised Sch. F 2016 Notes.

b. Please confirm that both Accounts 380 and 389 are not regulated by the Commission.

Company's Response:

Per FERC Chart of Accounts, Accounts 380 and 389 are Land and Land Rights. These accounts are regulated by the Commission but have no proposed depreciation rates since these accounts are not normally depreciated. The current reserve balance in Account 389 is for fully depreciated Land Rights.

c. Please explain the nature and the cause of the \$25,020 plant transfer (or, reserve transfer of \$15,688) for Account 3922.

Company's Response:

The Natural Gas Division transferred a vehicle to the Electric Division along with the vehicle's reserve balance.

4. Refer to Sch. F 2017 and Sch. F 2017 Notes of the Study. Please explain the nature and the cause of Purch. & Adj. of negative \$500 on plant side.

Company's Response:

The (\$500) adjustment is cashback received on a truck purchased in 2016.

5. Refer to Sch. F 2018 and Sch. F 18 Notes of the Study. Please provide responses to the following requests:
- a. Please explain the nature and the cause of plant transfer of \$27,055 (or, reserve transfer of \$25,995) for Account 3922.

Company's Response:

The Natural Gas Division transferred a fully depreciated vehicle to the Electric Division originally valued at \$25,995. The remaining \$1,060 of the \$27,055 plant transfer is to correct the understated transfer amount on the vehicle transferred in 2016 (referenced in response 3c above).

- b. Is it correct that the "Hurricane Michael Storm Retirements" reported in Sch. F 18 Notes represent the already recovered-portion of the plant investments associated with the Hurricane Michael-caused plant retirements? If not, please explain.

Company's Response:

No. In accordance with FERC, retirements were credited to plant and debited to accumulated depreciation for the entire amount, both the recovered and the unrecovered portions. Because of the extraordinary nature of these retirements, FPUC has requested removing the undepreciated portion of these retirements, along with the cost of removal and gross salvage, from accumulated depreciation to a regulatory asset which would then be amortized in Docket No. 20190155-EI. Adjustments have been made to Revised Sch. F 2019 and Revised Sch. F 2019 Notes to exclude the unrecovered portion of these 2018 and 2019 retirements from the study.

- c. Is it correct that the unrecovered portion of the plant investments associated with the Hurricane Michael-caused plant retirements are not reported in Sch. F 18 but instead are included in the Accumulated Depreciation Asset which is part of the petition in Docket No. 20190155-EI? If not, please explain.

Company's Response:

No. See response to 5b above.

- d. Using Account 364 as an example, please explain in detail how the unrecovered amounts of plant investments associated with the Hurricane Michael-caused distribution pole retirements are determine. Please support your response with workpapers in MS Excel format.

Company's Response:

For Account 364 investments that were prematurely retired due to Hurricane Michael as well the calculated associated reserve. The unrecovered amount is

investment less associated reserve [$\$341,872 - \$52,512 = \$289,360$]. Including removal costs of \$5,002,646 results in a total unrecovered amount of \$5,292,006. See FPUC's response to 1c above.

- e. For Account 364, is it correct that through FPUC's continuing property record system, the vintage of each Hurricane Michael-caused retired distribution pole could be identified so that the amount of unrecovered investment associated with that pole can be properly calculated? If not, please explain.

Company's Response:

Rule 25-6.0436(2)(c)3, Florida Administrative Code, requires both the age and a complete history of rates to determine the reserve for each account. For Account 364, the vintage of each Hurricane Michael-caused retirement is known. However, the depreciation rates in effect for every year in service are not readily available to calculate the reserve as staff alludes. Therefore, the Company estimated reserves based on a percentage of reserves to investments, a method previously approved by this Commission.

- f. Apart from Accounts 364, 365, 368, and 370, are there any other accounts that incurred Hurricane Michael-caused retirements?
-

Company's Response:

Yes. Accounts 369, 371, and 373 also incurred Hurricane Michael related retirements. See response 1c above.

- g. Please confirm that Sch. F 2018 does not include Hurricane Michael-caused COR and Salvage. If not, please confirm that amounts of Hurricane Michael-related COR and salvage contained in Sch. F 2018 are not included in the regulatory asset(s) which are part of the petition in Docket No. 20190155-EI.

Company's Response:

Sch. F 2018 does not include Hurricane Michael-caused COR and Salvage.

6. Referring to Sch. F 2019 and Sch. F 2019 Notes of the Study, please provide responses to the following requests:
- a. Please confirm that no Hurricane Michael-caused plant addition is included in any of the regulatory assets petitioned in Docket Nos. 20190155-EI and 20190156-EI.

Company's Response:

Hurricane Michael caused plant additions are included as part of the limited proceeding in Schedule B-1, B-2, and B-3 in Docket No. 20190156-EI but not in the four requested regulatory assets.

- b. Is it correct that the retirements reported under "Estimated Total Hurricane Michael Activity by Account for 2019" represent the already recovered-portion of the plant investments associated with the Hurricane Michael-caused plant retirements? If not, please explain.

Company's Response:

No. In accordance with FERC and FPSC, retirements were credited to plant and debited to accumulated depreciation for the entire amount. However, in the Revised Sch. F 2019, the unrecovered portion was removed in the adjustment column. See Attachment Revised Sch. F 2019.

- c. Is it correct that the unrecovered portion of the plant investments associated with the Hurricane Michael-caused 2019 plant retirements are not reported in Sch. F 2019 but instead are included in the Accumulated Depreciation Asset petitioned in Docket No. 20190155-EI? If not, please explain.

Company's Response:

No, not for the original filing. The 2019 Accumulated Depreciation retirements on the original filing's Schedule F 2019 reflected the FERC and FPSC treatment that was booked. As a result, the unrecovered portion of the Hurricane Michael retirements was included in Accumulated Depreciation. The Company has prepared a Revised Sch. F 2019 which removes the unrecovered depreciation and net salvage in the adjustment column under the assumption that these costs will be recovered in the regulatory asset and limited proceeding dockets. See Attachment Revised Sch. F 2019.

7. Please refer to Narrative, page 15, of the Study for the following requests:
- a. With respect to customer bill impacts, please expound on the merits and demerits of amortizing the reserve surpluses of Accounts 392.1, 392.2 and 393.3 versus addressing the surplus through depreciation rates.

Company's Response:

FPUC notes that the reserve surpluses proposed for amortization are Accounts 392.1, 392.2, and 392.3. There is no Account 393.3 as stated in the question. Due to the changes in reserves stated above, the \$547,758 transportation reserve surplus in the original filing changed to \$513,896. This also changes the annual amortization expense from (\$136,940) in the original filing to (\$128,474). See Attachment Revised Sch. 5.

Since Account 392 is not included in the Limited Proceeding and FPUC is not seeking a rate case at this time, there are no customer bill impacts of amortizing the reserve surpluses versus remaining life rate design. However, a reserve surplus for these accounts indicates that customers have paid more than their fair

share of depreciation expenses in the past and future customers will pay less unless or until the surplus is corrected.

Amortization of the surpluses results in a decrease in total depreciation expenses for 4 years. At the end of that time, rate base will be higher by about \$513,896 than with remaining life rates but the intergenerational inequity will have been corrected. The Company cannot tell with certainty what the customer bill impact would be at that time if base rates are changed since depreciation expenses are only one part of that determination. In addition, to the extent that there are any additions to these accounts during the next 4 years, the resultant remaining lives at the next depreciation study may be longer than those proposed in the current case. This would then result in the identified surplus being paid back over a longer period of time, as long as the accounts exist.

FPUC has revised the transportation reserve activity in Sch. F 2019, Sch. J, and Sch. I to report the appropriate balances. The \$27,670 Accruals for Account 392.1 in the original filing have been reduced to \$3,041 in the revised schedule to exclude the estimated accruals for July to December since the reserve balance is greater than investments. In addition, the \$4,000 estimated Gross Salvage for Account 392.1 in the original filing have been reduced to \$0 since there are no retirements reported in 2019. Lastly, the adjustments in Column O in the original filing of \$51,662, (\$7,025), (\$11,443), and (\$7,970) for Accounts 392.1, 392.2, 392.3, and 392.4, respectively, were inadvertently classified and reported in the wrong transportation accounts. Adjustments have been revised to \$0, \$3,570, \$24,390, and (\$2,258) in the revised filing for Accounts 392.1, 392.2, 392.3, and 392.4, respectively. See Attached Revised Sch. F 2019, Revised Sch. F 2019 Notes, Revised Sch. I, and Revised Sch. J. Collectively, these adjustments have an effect on resultant depreciation rates and expenses as shown on Attachments Revised Sch. 1 to Revised Sch. 5.

- b. Referring to Sch. 1 through Sch. 5 of the Study, please provide corresponding revisions assuming no reserve amortization.

Company's Response:

To be clear, the staff request is contrary to FPUC's proposal. However, to be responsive, Sch. 1 through Sch. 5 without amortization of the calculated reserve surplus in Accounts 392.1, 392.2, and 392.3 are attached.

FPUC Responses to Staff's First Data Request-Consolidated Electric Division

Breakdown of Unrecovered Cost

Description	Year Incurred	Amount
<u>Unrecovered Retired Investments</u>		
Investments Retired	2018	\$ (1,591,879)
Estimated Recovery of Investments	2019	\$ 709,551
Unrecovered Retired Investments		\$ (882,328)
<u>Net Salvage Unrecovered</u>		
Cost of Removal	2018	\$ (7,038,810)
Cost of Removal	2019	\$ (119,381)
Salvage	2018	\$ 2,347
Salvage	2019	\$ 52,911
Unrecovered Net Salvage		\$ (7,102,933)
Total Unrecovered Costs		\$ (7,985,261)

FPUC Responses to Staff's First Data Request-Consolidated Electric Division

Calculation of Reserve %

Acct.	Estimated 12/31/2019 Investment	Estimated 12/31/2019 Reserve *	Estimated 12/31/2019 Reserve %
	(A)	(B)	(C) = (B)/(A)*100
364	\$ 25,869,789	\$ 3,973,955	15.36
365	\$ 20,427,593	\$ 8,539,023	41.80
368	\$ 22,458,863	\$ 15,012,607	66.84
369	\$ 14,341,344	\$ 7,928,675	55.29
370	\$ 5,085,099	\$ 2,921,604	57.45
371	\$ 3,263,292	\$ 1,565,668	47.98
373	\$ 2,725,584	\$ 1,389,658	50.99

*The Estimated 12/31/2019 includes HM Net Salvage of \$7,102,993 and reflects the reserve balance of each account prior to adjusting Total Unrecovered Cost.

Calculation of Total Unrecovered Costs

Acct.	Investments Retired	Estimated 12/31/2019 Reserve %	Estimated Recovered Depreciation	Estimated Unrecovered Depreciation	Net Salvage	Total Unrecovered
	(A)	(B)	(C) = (A)*(B)	(D) = (A) - (C)	(E)	(F) = (D)+(E)
364	\$ (341,872)	15.36	\$ (52,512)	\$ (289,360)	\$ (5,002,646)	\$ (5,292,006)
365	\$ (280,444)	41.80	\$ (117,226)	\$ (163,218)	\$ (1,741,652)	\$ (1,904,870)
368	\$ (322,202)	66.84	\$ (215,360)	\$ (106,842)	\$ 22,578	\$ (84,264)
369	\$ (82,847)	55.29	\$ (45,806)	\$ (37,041)	\$ (232,415)	\$ (269,456)
370	\$ (49,089)	57.45	\$ (28,202)	\$ (20,887)	\$ (143,064)	\$ (163,951)
371	\$ (410,969)	47.98	\$ (197,183)	\$ (213,786)	\$ (4,590)	\$ (218,376)
373	\$ (104,456)	50.99	\$ (53,262)	\$ (51,194)	\$ (1,144)	\$ (52,338)
Total	\$ (1,591,879)		\$ (709,551)	\$ (882,328)	\$ (7,102,933)	\$ (7,985,261)

The \$21,116,035 Plant Additions reflected on Revised Sch. F 2019 Notes is embedded in the Estimated 12/31/2019 Investment balances used to compute the Estimated 12/31/2019 Reserve Percent for each account above.

The \$1,591,879 total investments retired is the sum of the retirements reflected on Sch. F 18 Notes and Revised Sch. F 2019 Notes of \$845,783 and \$746,095, respectively.

From the \$1,591,879 investments retired, \$709,551 associated Estimated Accumulated Depreciation is subtracted to arrive at the \$882,328 Estimated Unrecovered Depreciation stated on Revised Sch. F 2019 Notes.

The \$7,102,933 Net Salvage is the sum of the (\$55,258) Gross Salvage and \$7,158,191 COR reflected on Revised Sch. F 2019 Notes.

The \$7,985,261 Total Estimated Unrecovered cost are the adjustments reflected on the bottom of Revised Sch. F 2019 Notes to exclude Unrecovered Depreciation and Net Salvage from the study.

Unrecovered Costs - Study Vs. Limited Proceedings

As Updated:

Description	Updated Study	Docket No. 20190155-EI	Variance	Explanation
Unrecovered Retired Investments				
Investments Retired	\$ (1,591,879)	\$ (1,591,879)	\$ -	The entire variance is due to changes made to the Reserve Percentage Calculations used to compute the unrecovered depreciation. 1) A (\$20K) change is a result of increasing Hurricane Michael related investments in the denominator of the calculation from \$18,733,082 used in Limited Proceedings to the \$21,116,035 used in the Study to reflect all Hurricane Michael Capital Expenditures. 2) The remaining (\$95k) change is a result of increasing Hurricane Michael related reserves in the numerator from (\$1,591,879) used in Limited Proceedings to (\$8,694,812) used in Study to reflect total unrecovered costs [(\$1.6K) retirements + (\$7.1K) net salvage] recorded in the general ledger.
Estimated Recovery of Investments	\$ 709,551	\$ 824,187	\$ (114,636)	
Unrecovered Retired Investments	\$ (882,328)	\$ (767,692)	\$ (114,636)	
Net Salvage Unrecovered				
Cost of Removal	\$ (7,158,191)	\$ (7,158,193)	\$ 2	
Salvage	\$ 55,258	\$ 55,259	\$ (1)	
Unrecovered Net Salvage	\$ (7,102,933)	\$ (7,102,934)	\$ 1	
Total Unrecovered Costs	\$ (7,985,261)	\$ (7,870,626)	\$ (114,635)	

As Filed:

Description	Original Study	Docket No. 20190155-EI	Variance	Explanation
Unrecovered Retired Investments				
Investments Retired	\$ (1,591,879)	\$ (1,591,879)	\$ -	The variance is due to a change made to the Reserve Percentage Calculations used to compute unrecovered depreciation. The (\$20K) change is a result of increasing Hurricane Michael related investments in the denominator of the calculation from \$18,733,082 used in Limited Proceedings to the \$21,116,035 used in the Study to reflect all Hurricane Michael Capital Expenditures.
Estimated Recovery of Investments	\$ 804,674	\$ 824,187	\$ (19,513)	
Unrecovered Retired Investments	\$ (787,205)	\$ (767,692)	\$ (19,513)	
Net Salvage Unrecovered				
Cost of Removal	\$ (7,158,193)	\$ (7,158,193)	\$ -	Overstated by \$1,559 in the original Study's filing due to entries not related to Hurricane Michael.
Salvage	\$ 56,817	\$ 55,259	\$ 1,559	
Unrecovered Net Salvage	\$ (7,101,375)	\$ (7,102,934)	\$ 1,559	
Total Unrecovered Costs	\$ (7,888,580)	\$ (7,870,626)	\$ (17,954)	

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

ACCOUNT	1/1/2020 INVESTMENT	1/1/2020 RESERVE	CURRENT					COMPANY PROPOSED				
			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.
 ** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.

20190155.0156.0174.EI Staff Hearing Exhibits000028

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

20190155.0156.0174.EI Staff Hearing Exhibits000029

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

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	61.31	3.6
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.

** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.

20190155.0156.0174.EI Staff Hearing Exhibits000030

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 - Trailers	\$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		\$4,985,663	(\$379,707)
					4-Yr Amort	(\$128,474)	(\$128,474)

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

** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.

20190155.0156.0174.EI Staff Hearing Exhibits000031

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 - Trailers	\$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.
 ** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.

20190155.0156.0174.EI Staff Hearing Exhibits000032

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	42,311,066	42,311,066	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

20190155.0156.0174.EI Staff Hearing Exhibits000033

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

ACCOUNT	1/1/2020 INVESTMENT	1/1/2020 RESERVE	CURRENT					COMPANY PROPOSED				
			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	\$33,548	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	\$630,885	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	\$2,440,985	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	\$4,542,160										
GRAND TOTAL	154,932,014	66,800,216										

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

** Reflects reserve adjusted for Hurricane Michael unrecovered costs addressed in Docket No. 20190155-EI.

20190155.0156.0174.EI Staff Hearing Exhibits000034

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

20190155.0156.0174.EI Staff Hearing Exhibits000035

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 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
 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	4,946	5,067	5,188	5,309	5,429	5,550	63,424
3551	Poles & Fixtures - Concrete	2.9%	9,436	9,436	9,436	9,436	9,436	9,436	9,702	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	26,149	26,213	26,278	26,343	26,407	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

20190155.0156.0174.EI Staff Hearing Exhibits000037

57.

FPUC's Response to Staff's First Set of
Interrogatories Nos. 1-5 and attachments

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 57
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Lee (1,3) Welch (2,4,5)

FPUC'S RESPONSES

1. For the purposes of the following request, please refer to FPUC's Response to Staff's First Data Request, No. 15, issued in Docket Nos. 20190155-EI and 20190156-EI.
 - a. Hypothetically, if the amortization of the unrecovered costs referred to in FPUC's response to 15.b. were to be included as part of the depreciation rates review (study) currently being conducted by the Commission in Docket No. 20190174-EI, what would be the Company's specific justification(s) for proposing a 4-year amortization period?

Company Response: Referring to FPUC's Response to Staff's First Data Request, No. 15, issued in Docket Nos. 20190155-EI and 20190156-EI, the response assumed – rather than proposed - a 4-year amortization based on the time period between depreciation studies as required by Rule 25-6.0436(4)(a). Given that these are non-life related expenses as the associated plant no longer exists and also recognizing the extraordinary nature of these amounts, a longer amortization period would not be inconsistent with past Commission precedent. As such, FPUC would propose amortization over 10 years, which would be consistent with the amortization utilized by the Company in developing the stipulated interim rates.

Respondent: Pat Lee

- b. If applicable, and to the extent any justification for proposing a 4-year amortization period of the unrecovered costs referred to in FPUC's response to 15.b. includes performing such a request under Rule 25-6.0436(7)(a), Florida Administrative Code, please identify when, and by what means, the Commission was first notified of the plant retirements that would be included in the Company's request.

Company Response: The above referenced rule requires Commission approval prior to the retirement of major installations. Advanced notice was not possible since the event was extraordinary and unplanned and the costs were not fully recognized until 2019. FPUC request permission to move this extraordinary cost of removal and the accumulated depreciation portion of the undepreciated retirement to the regulatory asset, the filing was considered the notification. FPUC also notes that on October 24, 2018, it filed notice with the Commission Clerk, as required by Rule 25-6.0143(1)(d) that its storm costs would exceed \$10 million.

Respondent: Pat Lee and Kathy Welch

- c. Please discuss the merits of amortizing the unrecovered costs referred to in FPUC's response to 15.b. over a 30-year period (as proposed in Docket No. 20190156-EI), as opposed to depreciating the costs over the remaining life of the relevant assets.

Company Response: The composite average remaining life of the relevant accounts is 27 years. On the face, recovery through depreciation rates would be achieved over essentially the same period as amortization over 30 years, all things remaining equal. However, these net costs relate to plant no longer in service and so represent intergenerational inequity until corrected. Additionally, to the extent that the account investments experience growth, the respective remaining lives may naturally be longer in subsequent depreciation study reviews than in the current case, assuming no changes in the underlying average service lives. This would then result in the identified unrecovered costs being recovered over a period of time longer than 27 years, perhaps as long as the accounts exist.

The important thing is that these net costs do not relate to plant providing service and so should be recovered as fast as economically practicable to correct the existing intergenerational inequity.

Respondent: Pat Lee

2. Is staff correct that, to date, the Company is proposing in Docket No. 20190156-EI an annual revenue increase of \$262,354 associated with the “Negative Component of the Accumulated Depreciation Reserve,” while also proposing an overall depreciation rate reduction, which results in a depreciation expense reduction of \$379,707 (at 1/1/2020) in Docket No. 20190174-EI?¹

Company Response: Staff is correct that the Company requested the \$262,354 in its initial filing and is also requesting a reduction in depreciation expense of \$379,707. In calculating stipulated interim rates, however, the Company utilized a 10-year amortization. Given that the interim rates’ calculation used the 10-year amortization, the Company contemplates that it will be submitting a revised filing that will also alter the requested amortization for its permanent rate request, which consequently adjusts the annual amortization to \$798,968. If FPUC had not requested recovery of these extraordinary costs through the regulatory asset, the Company would have included a request to amortize the imbalance created by these extra-ordinary events in its depreciation study filing and since the increase was part of the extra-ordinary event precipitating the limited proceeding, included the increase created by that amortization in its limited proceeding filing. The Company’s position is that the revenue requirement in the limited proceeding filing would be the same whether the Company had requested the cost of removal net of salvage, and the debit to accumulated depreciation related to the undepreciated retirements were separated out as a regulatory asset or requested as an imbalance in the depreciation study that needed to be amortized.

¹Depreciation expense reduction figure, at January 1, 2020, as revised by FPUC in its response to Staff’s First Data Request, Revised Schedule 3, dated October 25, 2019, filed in Docket No. 20190174-EI.

Whether the limited proceeding should contain a reduction for the decrease in depreciation expense when Hurricane Michael is excluded from the study is a separate issue. The Company contends that to be consistent with using the limited proceeding for an extraordinary event, only increases or decreases in costs related to that event should be included in the filing. Any decrease in depreciation expense when the extraordinary event is excluded, offset other non-hurricane increases in expenses.

Respondent: Kathy Welch

3. Please specify the Company's estimated depreciation expense at January 1, 2020, if the costs associated with the "Negative Component of the Accumulated Depreciation Reserve" (as requested in Docket No. 20190155-EI) were included in the depreciation rates/rate design of the affected accounts. Please also discuss if any other depreciation-related parameters change, other than net plant and the resulting remaining life rates of the affected (or any other) accounts.

Company Response: If the negative reserve component associated with unrecovered Hurricane Michael plant retirements plus removal costs were included in the depreciation rate design of the affected accounts, the only depreciation rate component that would change would be the reserve position. This component would decrease resulting in increased remaining life depreciation rates for the affected accounts. Proposed remaining lives and net salvage values presented in the originally filed depreciation study would not change.

The resultant depreciation rates based on projected January 1, 2020 investments and reserves would result in a decrease in annual depreciation expenses of \$91,057. This represents an increase of \$288,650 from that shown in response to Staff's First Data Request dated 10/26/2019 in Docket 20190174 where the net unrecovered Hurricane Michael costs were withdrawn from the reserve to be transferred to a regulatory asset.

To be clear though, this is not FPU's recommended treatment for the negative reserve component associated with unrecovered Hurricane Michael plant retirements and removal costs. As discussed in the response to number 1c above, to the extent that the affected account investments experience growth, the respective remaining lives may naturally be

longer in subsequent depreciation study reviews than in the current case, assuming no changes in the underlying average service lives. This would then result in the identified unrecovered costs being recovered over a period of time, perhaps as long as the account exists.

FPU reiterates that these net costs do not relate to plant providing service and so should be recovered as fast as economically practicable to correct the existing intergenerational inequity. In this instance, the company plans to propose in its updated filing amortization over 10 years, consistent with the interim rate calculation.

Respondent: Pat Lee

4. It is staff's understanding that during the November 20, 2019, informal meeting, FPUC contemplated, at least briefly, that if the costs associated with the "Negative Component of the Accumulated Depreciation Reserve" were not included as a stand alone regulatory asset (as requested in Docket No. 20190155-EI), the Company would seek to classify and recover those costs as relating to incremental storm (rather than shifting the costs to the depreciation study). If staff's understanding is correct, please discuss how and by what process the Company envisions or intends to style and effectuate such a request.

Company Response: In its filing, FPU proposed removing cost of removal, net of salvage, and the excess debit to accumulated depreciation resulting from the early retirement of assets due to Hurricane Michael, from the accumulated depreciation account to a regulatory asset. This was done because the extraordinary nature of the event severely distorted the accumulated depreciation balance and separating out these items was consistent with the FERC accounting instructions for account 182-Extraordinary Property Losses. However, whether the Company had requested transferring the amounts from accumulated depreciation to a regulatory asset or included them as an incremental debit to accumulated depreciation related to Hurricane Michael, would not have changed the amount we included in our limited proceeding request.

As proposed, the unamortized balance of these three items are included in working capital on the B Schedules of the filing. If the Company had not proposed the regulatory asset, these balances would have been included as a debit to accumulated depreciation in the B-filing and the net result would have been the same.

As proposed, the amortization of these items is included in the C Schedules of the filing. If we had assumed that the amounts transferred to the regulatory asset would remain in accumulated depreciation, our depreciation consultant informed us that the extraordinary debit to the accumulated depreciation account would have been considered an imbalance and would have amortized it over a period of 2 to 10 years. This would have increased the amortization expense resulting from the study. In that case, the Company would have considered that increase an incremental increase related to hurricane Michael and included it in the C Schedules of the limited proceeding. The only difference that would have resulted between the regulatory asset scenario and the depreciation study scenario would have been based on the number of years chosen in the study to amortize the imbalance. In the Company's initial petition for this limited proceeding, we requested a 30-year amortization of the regulatory asset. However, given the use of a 10-year period for the calculation of the stipulated interim rates, the Company anticipates submitting an update filing that will include, among other things, a revised 10-year amortization of the Company's request. This 10-year amortization would be our recommendation for both the revised limited proceeding filing if we continue with these costs as regulatory assets or as the proposed amortization period to amortize the reserve imbalance if it is decided that we need to include these costs in the depreciation study.

The cost of removal, net of salvage, and the debit to accumulated depreciation resulting from the early retirement of assets due to this extraordinary event should be considered incremental costs that increase rate base whether they are in the regulatory asset or accumulated depreciation and therefore included in the filing. If these costs are not

amortized either through the regulatory asset amortization or otherwise corrected in the depreciation study, the \$7.5 million increase to rate base will remain an increase for eternity which is not consistent with depreciation or imbalance amortization philosophies used by the Commission to date. However, FPU's petitioned request for the regulatory asset is consistent with the treatment of extraordinary events as discussed in the FERC chart of accounts.

In the event the Company's request to establish the regulatory asset is denied, the Company continues to explore its options, one of which is seeking recovery through a full rate case request.

Respondent: Kathy Welch

5. Please refer to FPUC's petition in Docket No. 20190156-EI, Attachment D, and FPUC's Petition in Docket No. 20190155-EI, Exhibit A, Page 3.

- a. Please identify any cost of removal amount(s) contained in the Total Recoverable Restoration Costs – Retail appearing on Line 25 of Attachment D, in the amount of \$37,625,647.

Company Response: Cost of removal of \$7,158,193 was included in contractor costs and the credit for salvage of \$(55,259) was included in materials. However, both of these items were removed on line 22 to remove capitalizable costs. Therefore, none of the amounts are included in the \$37,625,647.

Respondent: Kathy Welch

- b. Please explain whether and how these costs of removal amounts are separate and distinct from the cost of removal amount appearing on Exhibit A, Page 3, in the amount of \$7,158,193. If the timing of the incurrence of these two cost amounts are different, please explain.

Company Response: When booked to the ledger, storm costs were separated into either plant account 101 costs, accumulated depreciation costs 108 (cost of removal and salvage) and storm reserve related costs using separate project numbers for those categories. All of the costs in all of the projects were included in lines 2 thru 16 on Attachment D but only the net amount after the amounts capitalized to 101 and 108 projects were removed on line 22 of attachment D are included in the storm regulatory asset of \$37,625,647.

Therefore cost of removal net of salvage is currently in Accumulated Depreciation Account 108 pending approval of the transfer to the regulatory asset account. In addition, since FERC requires retirements to be booked as a credit to plant and a debit to accumulated depreciation unless the Company requests extraordinary treatment, the entire amount of plant retired of \$1,591,879 was debited to accumulated depreciation pending Commission approval to transfer the undepreciated portion of \$767,692 to the regulatory asset.

Respondent: Kathy Welch

58.

FPUC's Response to Staff's Second Set of
Interrogatories Nos. 5-9, 11-17

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 58
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Cutshaw (7,11) Shelley
(6,9,11-15, 17) Welch (5,8,16)

5. Please refer to FPUC's petition in Docket No. 20190156-EI, Attachment D, and FPUC's Petition in Docket No. 20190155-EI, Exhibit A, Page 3.

- a. Please identify any cost of removal amount(s) contained in the Total Recoverable Restoration Costs – Retail appearing on Line 25 of Attachment D, in the amount of \$37,625,647.

Company Response: Cost of removal of \$7,158,193 was included in contractor costs and the credit for salvage of \$(55,259) was included in materials. However, both of these items were removed on line 22 to remove capitalizable costs. Therefore, none of the amounts are included in the \$37,625,647.

Respondent: Kathy Welch

- b. Please explain whether and how these costs of removal amounts are separate and distinct from the cost of removal amount appearing on Exhibit A, Page 3, in the amount of \$7,158,193. If the timing of the incurrence of these two cost amounts are different, please explain.

Company Response: When booked to the ledger, storm costs were separated into either plant account 101 costs, accumulated depreciation costs 108 (cost of removal and salvage) and storm reserve related costs using separate project numbers for those categories. All of the costs in all of the projects were included in lines 2 thru 16 on Attachment D but only the net amount after the amounts capitalized to 101 and 108 projects were removed on line 22 of attachment D are included in the storm regulatory asset of \$37,625,647.

Therefore cost of removal net of salvage is currently in Accumulated Depreciation Account 108 pending approval of the transfer to the regulatory asset account. In addition, since FERC requires retirements to be booked as a credit to plant and a debit to accumulated depreciation unless the Company requests extraordinary treatment, the entire amount of plant retired of \$1,591,879 was debited to accumulated depreciation pending Commission approval to transfer the undepreciated portion of \$767,692 to the regulatory asset.

Respondent: Kathy Welch

Interrogatory No. 6

6. Please refer to FPUC's response to OPC's first set of interrogatories, number 1. Did FPUC start incurring costs for acquiring line and tree resources and implementing logistics on October 8, 2018? If not, when did FPUC begin incurring these costs?

Company Response: Although planning began, we did not incur any contractor costs prior to October 10, 2018 except for 4 Davey Tree employees who started on October 9th. FPU also incurred costs for some food supplies purchased and some hotel costs in Marianna on the night of the 9th. Our other contractors did not arrive until after the storm hit.

Respondent: Drane Shelley

7. Please refer to FPUC's response to OPC's first set of interrogatories, number 4. Please explain, in detail, the difference between obtaining contractors through SEE, and obtaining contractors through direct contact.

Company Response: When crews are obtained through the SEE Mutual Assistance Process, a collaborative process is used between all the utilities in the SEE to allocate available crews to impacted utilities. When the allocation process is completed, individual utilities have the ability to obtain those crews and work towards a goal of having those crews available for storm restoration activities.

There are times in which the SEE allocation process does not provide sufficient crews to respond to the damage. When this occurs, the utility has the ability to directly contact companies with resources that are outside the SEE Mutual Assistance resources and work towards agreements that would allow these crews to be available for restoration activities.

Respondent: Mark Cutshaw

8. Please refer to FPUC's response to OPC's first set of interrogatories, numbers 10 and 11.
 - a. When was the last rate case that included the historic test year amount of \$975,452 for embedded contractors?

Company Response: This response was based on the amount included in the historic test year for Docket No. 20140025-EI.

Respondent: *Kathy Welch*

- b. Why are the amounts for embedded contractors costs for 2014 through 2016 notably higher than the historic test year used during the last rate case?

Company Response: The 2018 expense was higher due to a reclassification of tree trimming expenses that occurred during the prior year's hurricanes and was adjusted based on the settlement of Docket No. 20180061-EI of \$163,707. It was also higher due to \$110,500 of costs related to the inspection of the 221 Transmission structure. In 2017, pole inspections were higher than in the last test year. The remainder of the increase in 2017, 2018 and the increase in the prior years related to increases in tree trimming.

Respondent: Kathy Welch

- c. Please explain the difference in embedded contractor costs for 2017 when compared to 2014, 2015, and 2016.

Company Response: The 2017 contractor costs in the ledger were lower than the other years because the \$163,707 adjustment booked in 2018 for Docket No. 20180061-EI actually related to 2016 and 2017. This adjustment would have increased the 2016 costs by \$21,720 and the 2017 costs by \$141,987 to \$1,106,494 and \$1,119,075, respectively and decreased 2018 to \$1,166,540. The response provided was based on the general ledger amounts. However, if these out of period adjustment were included, the increase per year is more consistent.

Respondent: Kathy Welch

9. Please refer to FPUC's response to OPC's first set of interrogatories, numbers 18 and 19 and FPUC's petition, page 5. Please explain why contractors did not start mobilizing until October 11, 2018 when Hurricane Michael impacted FPUC's service territory on October 10, 2018.

Company Response: FPUC acquired Chain Electric crews from SEE on 10/8/18 and were requested to arrive on-site 10/11/18 after the Hurricane passed through our service area for safety reasons. They began mobilizing and charging time to the Hurricane on 10/10/18. FPUC was unable to acquire any additional resources prior to 10/10/18 due to a lack of available resources since all the IOU's in Florida, Georgia and South Carolina were requesting or holding resources until after Hurricane Michael passed.

Respondent: Drane Shelley

Interrogatory No. 11a

11. Please refer to FPUC's response to Staff's first data request, numbers 1 and 2. In response to number 2, FPUC stated that it does not plan to change its storm hardening standards; however, in response to number 1, FPUC stated that the extreme wind loading (EWL) for its Northwest Division is 120 mph winds, which was exceeded by Hurricane Michael.
 - a. Please explain why FPUC is not considering applying a higher EWL standard to its Northwest Division.

Company Response: FPU will continue to comply with the most recent edition of the NESC and apply those standards for all construction activities.

Respondent: Mark Cutshaw

- b. Does FPUC expect the National Electrical Safety Code extreme wind map for Florida to be updated, to consider the effects of Hurricane Michael?

Company Response: Yes.

Respondent: Drane Shelley

17. Please refer to FPUC's response to OPC's fourth set of interrogatories, number 70. Why is the pro forma adjustment to update FPUC's GIS mapping system considered storm restoration-related and not storm-hardening (Initiative 5) related?

Company Response: The update to FPUC's GIS mapping system is required due to the extensive damage to the Northwest distribution system caused by Hurricane Michael. In our efforts to restore services as quickly as possible; numerous poles were replaced in different locations as currently shown in our mapping system, much of the line phasing was changed, several replaced reclosers, voltage regulators, and switch locations are not properly identified, all safety clearances need to be verified, and joint use attachment quantities require re-verification.

Respondent: Drane Shelly

59.

FPUC's Response to Staff's Third Set of
Interrogatories Nos. 18-20, 21-24, 25, 26-27,
and attachments

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 59
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Cutshaw (18) Welch
(19,20,21-24, 26-27) Lee (25)

FPUC'S RESPONSES

18. Please refer to FPUC witness Cutshaw's revised direct testimony, filed on March 11, 2020, in Docket No. 20190156-EI, page 16, lines 16 through 19. Please provide a summary of the damage that resulted from falling trees and tree limbs due to Hurricane Dorian (e.g., broken poles, downed wires, etc.).

Company Response: FPUC experienced the following damage as a result of Hurricane

Dorian:

- **Primary Conductor Damaged and Repaired due to falling trees or tree limbs – 4**
- **Secondary Conductor Damaged and Repaired due to falling trees or tree limbs – 3**
- **Service Conductor Damaged and Repaired due to falling trees or tree limbs – 1**
- **Fuse blown and replaced due to contact with trees or tree limbs – 6**
- **Street Light fell from pole and was replaced - 1**
- **Customer internal problem – 1**
- **Replaced conductor connections or hardware – cause unknown – 3**

Respondent: Mark Cutshaw

19. Please refer to FPUC witness Napier's revised direct testimony, Exhibit MDN-8, filed on March 11, 2020, in Docket No. 20190156-EI. Since the exhibit shows no capitalizable costs, did the damage due to Hurricane Dorian only result in repairs to FPUC's system, and not any replacements? Please explain your response.

Company Response: As discussed in witness Cutshaw's testimony, FPUC experienced tropical storm-force winds. There was no work done that was considered replacement of capital costs.

Respondent: Kathy Welch

20. Please refer to the original direct testimony of FPUC witness Napier, Exhibit MDN-4, as filed in FPUC's initial petition for limiting proceeding on August 7, 2019, and the revised direct testimony of witness Napier, Revised Exhibit MDN-4, as filed in FPUC's revised petition for limiting proceeding on March 11, 2020 (both in Docket No. 20190156-EI). Please explain the reason for the increase in total fuel expenses from \$1,441,964 to \$1,475,235.

Company Response: The difference of \$33,271 relates to \$33,344.82 of fuel costs for Hurricane Dorian and a correction to the original filing of \$(73.63) to transfer fuel costs to logistic costs.

Respondent: Kathy Welch

21. Please refer to FPUC's revised petition for establishment of regulatory assets, filed on March 12, 2020, Exhibit A, page 3. Please discuss how the Company formulated the "Cost of Removal" amounts totaling \$7,450,230 that are being sought for recovery in this proceeding. Please show all underlying calculations on an account-by-account basis.

Company Response: The Cost of Removal amount was based on salaries and their associated costs and contractor costs that were recorded in the general ledger in an accumulated depreciation clearing account and later transferred as a debit to accumulated depreciation. The general ledger detail is attached in the file titled "Staff ROG 21 Cost of Removal Support".

Respondent: Kathy Welch

22. Please refer to FPUC's revised petition for limited proceeding, filed on March 11, 2020, in Docket No. 20190156-EI, Revised Attachment A, Pages 6 and 9 of 13, for the following questions:
- a. Please confirm that the depreciation rates listed on these two pages for each corresponding account (which FPUC used to calculate the 2020 depreciation expenses associated with the Hurricane Michael-related plant additions) are the rates approved by the Commission by Order No. PSC-15-0575-PAA-EI, issued on December 21, 2015, in Docket No. 20150162-EI. If not, please provide an explanation.
 - b. In Docket No. 20190174-EI, FPUC's petition for approval of its 2019 depreciation study, page 1, the Company indicated that its "[p]lant 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." Based on this statement, the "revised depreciation rates," rather than the rates listed on pages 6 and 9 of Attachment A, should be used for the calculation discussed above in Interrogatory No. 22(a). However, Docket No. 20190174-EI is still open at the moment, and these "revised rates" are pending the Commission's approval. Please explain how FPUC will resolve this technical issue to ensure that the incremental additions for Hurricane Michael-related rate base adjustments that FPUC has petitioned in the instant dockets (Docket Nos. 20190155-EI and 20190156-EI) are correctly calculated, should this specific line of rate base adjustments be granted by the Commission.

Company Response:

- a. Yes, the depreciation rates used in the filing are those approved in Docket No. 20150162-EI.
- b. FPUC objects to this interrogatory to the extent it assumes that the Company has utilized the incorrect depreciation rates. FPUC would dispute this assumption and contend that it has used the correct depreciation rates in that it has used the current, Commission-approved depreciation rates for its calculations. The Company notes that it filed its depreciation study separately with the expectation that the depreciation study would be resolved well before the issues pertaining to storm costs were addressed in testimony, thus providing an avenue to make adjustments to calculations as may be necessary depending upon the depreciation rates ultimately approved by the Commission. Given that the timing of these proceedings no longer allows for this to occur, the Company anticipates that, upon approval of new depreciation rates and an effective date by the Commission, the Company would calculate the impact upon the Company's request for storm recovery and provide that information in the consolidated dockets for this case.

Respondent: Kathy Welch

23. Please refer to FPUC's revised petition for limited proceeding, filed on March 11, 2020, in Docket No. 20190156-EI, Revised Attachment A, Page 11 of 13, for the following questions:

- a. On the top left corner of the page, it identifies this document as "Revised Schedule C-2 (2017)." Does 2017 mean calendar year 2017? If so, please explain why the 2017 data affects the Company's instant Hurricane Michael-related petitions.
- b. Referring to Line No. 12, please explain how the amount of \$5,256,669 "Amortization of Regulatory Asset" was derived, and provide any workpapers to support your response.
- c. FPUC has petitioned the Commission for approval for amortizing several regulatory assets in Docket Nos. 20190155-EI and 20190156-EI. Please identify which specific regulatory asset(s) are associated with the \$5,256,669 amortization amount discussed in Interrogatory No. 23(b).

Company Response:

- a. **No, this format was used in a previous filing and the date was not changed. It has no effect on the filing as the data reflects projected 2020 numbers.**
- b. **The amortization was computed as follows:**

Filing	Type	Total Cost	Years	Annual Amortization
MDN-4	Regulatory Asset Storm Costs	\$41,337,758.00	10	\$ 4,133,775.80
MDN-5	Regulatory Asset Lost Customers	\$ 504,448.00	5	\$ 100,889.60
MDN-6	Regulatory Asset Exp. Not Recovered	\$ 984,283.00	5	\$ 196,856.60
MDN-7	Regulatory Asset Accumulated Depreci	\$ 8,251,471.00	10	\$ 825,147.10
				\$ 5,256,669.10

Various supporting documentation for these schedules has already been provided in numerous responses to Citizen's data requests. The main ones are listed below:

MDN-4-The files attached to the updated response to Citizen's Interrogatory No. 97 contains the general ledger detail and all of the responses to Citizen's Production of Documents No. 1-15 provide invoices and contracts. There are numerous other requests that relate to these costs.

MDN-5- The files attached to Citizen's Production of Documents No. 33 contain the support for the lost customers.

MDN-6-See attached file "Staff ROG 23b-Expenses Not Recovered".

MDN-7-The cost of removal support is provided in the response to Staff's Interrogatory No. 21. The undepreciated portion of the regulatory asset for accumulated depreciation was provided in response to Citizen's Production of Documents 34.

c. Please refer to the response for b. above.

Respondent: Kathy Welch

24. Please refer to FPUC witness Cassel's revised direct testimony, page 13, lines 5-8, and the revised direct testimony of FPUC witness Napier, page 10, lines 5-13. Please identify all of the recovery amounts that FPUC has petitioned for that are associated with depreciation-related costs and capital investments caused by Hurricane Dorian, if any.

Company Response: There were no costs for Hurricane Dorian that related to any depreciation related costs and capital investments. The only Hurricane Dorian costs related to repairs and were included in storm costs on MDN-4.

Respondent: Kathy Welch

25. Please refer to FPUC's revised petition for limited proceeding, filed on March 11, 2020, in Docket No. 20190156-EI, Attachment G, Page 1 of 1, and the revised direct testimony of witness Napier, page 5, lines 1-4, and page 6, lines 16-22, for the following questions:
- a. With respect to the proposed regulatory asset for unrecovered accumulated depreciation reserve, in the amount of \$8,251,471, please elaborate on the merits and detriments for each of the two scenarios below, and provide numerical numbers/calculations, if necessary, to show the associated impacts on the Company and its customers:
 - i) Address the recovery in a limited proceeding petitioned in the instant dockets as proposed by FPUC;
 - ii) Address the recovery in Docket No. 20190174-EI, FPUC's 2019 Depreciation Study, using a vehicle such as a capital recovery schedule.
 - b. Referring to the first table presented on Page 1 of Attachment G, please explain, taking the first account 370E – Meters as an example, how the amount of “Undepreciated Retirement” is calculated.
 - c. Please explain how the vintage of each Hurricane Michael-caused retired meter was determined.
 - d. For a Hurricane Michael-caused retired meter, please explain whether the depreciation rates in effect for every year, while this meter was in service, were used in determining the amount of depreciation reserve. If not, please specify the method FPUC used in determining the depreciation reserve associated with that meter.

Company Response:

- a. The net unrecovered depreciation relates to plant no longer providing service. For this reason, amortization over a period of time shorter than the average remaining life is warranted. Considering the substantial amount under discussion, amortization over a 4-year period, the period between depreciation study reviews, will result in increased depreciation expenses in excess of those proposed in the limited proceeding. The limited proceeding will afford FPUC the revenue for the associated regulatory asset expense thus achieving capital recovery. Amortization of these costs through the depreciation study only provides the Company with additional depreciation expense but not commensurate revenues. The Company is requesting the appropriate additional revenues to recover the additional costs over a 10 year period.
- b. The “Undepreciated Retirement” for Account 370E Meters, is the investment retired less the associated reserve. Please refer to the attachment “Staff ROG 25b depreciation support”.
- c. The dates were determined by operation personnel. Operations maintains meter cards listing meter information and purchase date thru 2012. Meter information for purchases made after 2012 is maintained in the billing system data base.
- d. The depreciation rates in effect for every year a Hurricane Michael retired meter was in service were not readily available and therefore not used in determining the associated depreciation reserve. Rather, the depreciation reserve associated with the Hurricane Michael meter retirements was determined by multiplying the actual January 1, 2020 reserve percent for the meter account, adjusted to exclude the

unrecovered investments retired and net salvage costs addressed in the Regulatory Asset, times the Hurricane Michael investments retired. FPUC believes this approach is permissible under Rule 25-6.04376(2)(c). Under the Company's approach, the depreciation rate for the meter account does not include the unrecovered amounts in the reserve position.

Respondent: Pat Lee

26. Please refer to the revised direct testimony of FPUC witness Napier, filed on March 11, 2020, in Docket No. 20190156-EI, Revised Exhibit MDN-1, page 11 of 13, for the following questions:
- a. On the top left corner of the page, it reads “Revised Schedule C-2 (2017).” Does 2017 mean calendar year 2017? If so, please explain why the 2017 data affects the Company’s instant Hurricane Michael-related petitions.
 - b. Referring to Line No. 12 of this page, please explain how the amount of \$5,256,669 “Amortization of Regulatory Asset” was derived, and provide any workpapers to support your response.
 - c. FPUC has petitioned the Commission for approval for amortizing several regulatory assets in Docket Nos. 20190155-EI and 20190156-EI. Please identify which specific regulatory asset(s) are associated with the \$5,256,669 amortization amount discussed in Interrogatory No. 26(b).

Company Response:

- a. **This format was used for a previous filing and the date was not changed. It has no effect on the filing.**
- b. **Please refer to the response to 23b above.**
- c. **Please refer to the response to 23c above.**

Respondent: Kathy Welch

27. Please refer to the revised direct testimony of FPUC witness Napier, Revised Exhibit MDN-9, page 11 of 20, for the following questions:
- a. On the top left corner of the page, it identifies this document as “Revised Schedule C-2 (2017).” Does 2017 mean calendar year 2017? If so, please explain why the 2017 data affects the Company’s instant Hurricane Michael-related petitions.
 - b. Referring to Line No. 12 of this page, please explain how the amount of \$1,122,893 “Amortization of Regulatory Asset” was derived, and provide any workpapers to support your response.
 - c. FPUC has petitioned the Commission for approval for amortizing several regulatory assets in Docket Nos. 202190155-EI and 20190156-EI. Please identify which specific regulatory asset(s) are associated with the \$1,122,893 amortization amount discussed in Interrogatory No. 27(b).
 - d. Please provide a detailed explanation regarding the differences between (1) the regulatory asset, in the amount of \$5,256,669, that FPUC reported in Exhibit MDN-1, page 11 of 13, Schedule C-2 (2017), and (2) the regulatory asset, in the amount of \$1,122,893, that FPUC reported in Exhibit MDN-9, page 11 of 20.

Company Response:

- a. Please refer to response 23a above.
- b. The amortization was computed as follows:

Interrogatory No. 27, cont.

Filing	Type	Total Cost	Years	Amortization
MDN-5	Regulatory Asset Lost Customers	\$ 504,448.00	5	\$ 100,889.60
MDN-6	Regulatory Asset Exp. Not Recovered	\$ 984,283.00	5	\$ 196,856.60
MDN-7	Regulatory Asset Accumulated Depreciation	\$ 8,251,471.00	10	\$ 825,147.10
				\$ 1,122,893.30

Please refer to 23b above for the supporting workpapers. In this scenario, the storm costs included in the response to interrogatory 23 were not recorded as a regulatory asset and amortized but were instead used to generate the storm surcharge shown on MDN-9 page 14 of 20. Additional interest was also added to the storm costs thru 12/2022 on MDN-9 page 17 of 20 in lieu of the return on the regulatory asset.

- c. Please refer to the response to b. above.
- d. Please refer to the response to b. above. The Company further emphasizes that it is not proposing the scenario set forth in witness Napier's Exhibit MDN-9 be approved, as the Company believes the impact on its customers, particularly those in the Northwest Division, would be burdensome. The Company only offers the scenario set forth in Exhibit MDN-9 for informational and comparative purposes.

Respondent: Kathy Welch

60.

FPUC's Response to Staff's Fourth Set of
Interrogatories Nos. 28-33

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 60
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Lee (28-33)

INTERROGATORY RESPONSES

The following interrogatories pertain to Docket No. 20190174-EI.

28. Please refer to the corrected Direct Testimony of Witness Lee which FPUC filed on May 8, 2020 (Corrected Testimony), page 6, lines 17 - 19. Please elaborate on the statement “should be recovered over a period shorter than the remaining life of the affected accounts.”

Company Response:

The net unrecovered costs resulting from the premature retirement of assets due to Hurricane Michael relate to plant no longer providing service. The negative component in the reserve equates to positive rate base upon which the company, once it has a rate case or a limited proceeding, will earn a return until corrected. Future rate payers should not have to continue paying for plant for which they are not receiving service. Non-life related deficiencies should be amortized as fast as economically practicable for the company, as the Commission has approved in previous cases.

Respondent: Pat Lee

29. Referring to the Corrected Testimony of Witness Lee, page 7, lines 1 - 4, please respond to the following:

- a. Please specify with an explanation, what the proper length of the “short period” is according to Witness Lee’s professional opinion.
- b. Please elaborate on the statement “in that scenario, FPUC would not receive capital recovery.”

Company Response:

- a. **These unrecovered costs are not life related as they do not relate to plant providing service. The Commission has amortized non-life related imbalances over periods based on the economic practicability of the company, which in the limited proceeding FPUC has recommended a 10-year amortization.**
- b. **The company net unrecovered costs would be recovered by way of depreciation expense; but unless an increase in depreciation expense for the imbalance is included in a rate case or limited proceeding, it would not get commensurate revenues for those expenses and thus no capital recovery.**

Respondent: Pat Lee

30. Please refer to the Corrected Testimony of Witness Lee, page 9, line 17 – page 10, line 2, for the following questions:
- a. Please provide FPUC's actual data of 2019 additions and retirements, Net Salvage, and monthly depreciation expenses.
 - b. Please comment on the discrepancies, if any, between the corresponding "2019 projected" data and the actual 2019 data.
 - c. Please explain whether the data discrepancies, discussed in Question No. 30(b) above, would have an impact on the depreciation rates FPUC proposed in its 2019 Depreciation Study (Study) which were derived partially based upon the "2019 projected" data as indicated in the referenced testimony.

Company Response:

- a. Please see Attachment 30a for the response to this request.
- b. The data differences are the result of updating the estimated plant investment and reserve for each account with actual 2019 amounts including average ages and average remaining lives, and corrections to Hurricane Michael 2018 and 2019 figures. While reviewing supporting documentation, the company identified and made retirement and Cost of Removal corrections. In addition, the company corrected the subaccount reporting for amortizable Account 391 and minor spelling and account description errors. These changes are documented in the depreciation study workbook pages provided in response to Attachment 30a above.

- c. Updating each account for actual December 31, 2019 investment, reserve, gross salvage, cost of removal, and average age, as well as corrections to Hurricane Michael 2018 and 2019 retirements resulted in the depreciation rates and estimated expenses shown on Attachment 30a, Sch. 2 and Sch. 3. The schedule below compares the remaining life rate for all accounts showing a difference and the overall change in estimated depreciation expenses between Attachment 30a and Exhibit PSL-1 workbook submitted on April 23, 2020. These changes in the remaining life rates range from (0.9%) to 0.2% and result in a \$47,564 further decrease in estimated depreciation expenses. FPUC notes that the FPSC has not approved expenses in the past; it approves depreciation components and resulting rates. Expenses are shown for illustrative purposes and relate only to a given point in time.

Remaining Life Rate Comparison Sch. 2			
ACCOUNT	COMPANY PROPOSED REMAINING LIFE RATE (%)		VARIANCE
	ATTACHMENT 30a (ACTUAL)	AS OF 4/23/20 (PROJECTED)	
TRANSMISSION PLANT			
353 - Station Equipment	2.3	2.2	0.1
355 - Poles and Fixtures	5.9	6.8	(0.9)
356 - Overhead Conductors and Devices	2.2	2.3	(0.1)
DISTRIBUTION PLANT			
364 - Poles, Towers, and Fixtures	4.0	4.1	(0.1)
367 - Underground Conductors & Devices	3.1	3.2	(0.1)
368 - Line Transformers	4.1	3.9	0.2
369 - Services	3.4	3.3	0.1
371 - Installation on Customers' Premises	3.2	3.0	0.2
373 - Street Lighting & Signal Systems	5.1	5.0	0.1
GENERAL PLANT			
392.4 - Transportation - Trailers	3.0	3.2	(0.2)
Change In Depreciation Expenses Sch. 3			
CHANGE IN DEPRECIATION EXPENSES	COMPANY PROPOSED		VARIANCE
	ATTACHMENT 30a (ACTUAL)	AS OF 4/23/20 (PROJECTED)	
	\$ (427,271)	\$ (379,707)	\$ (47,564)

Respondent: Pat Lee and Bety Maitre

31. Please refer to the Corrected Testimony of Witness Lee, page 10, lines 4 - 16, and Exhibit PSL-1. Apart from the revisions of October 25, 2019, please provide all the corrections, updates, additions, and deletions, if any, that FPUC's current Study and Workbook Exhibit PSL-1 (submitted on April 23, 2020) contain, compared with FPUC's original Study (submitted on September 3, 2019).

Company Response:

There were a couple of minor changes to the depreciation study and workbook submitted on April 23, 2020 in addition to the October 25, 2019 revisions. With regards to the depreciation study narrative, the resulting change in depreciation expenses based on the Company proposed depreciation rates and amortizations, page 2 of 96 of Exhibit PSL-1, was revised to \$379,707 to reflect the October 25, 2019 changes in the workbook; and the service life ranges in footnotes 9 and 26 were corrected. As to the workbook submitted on April 23, 2020, the formula used to compute the Reserve Percentage for Account 392.4 - Transportation – Trailers in Sch. 2 was corrected and this resulted in the proposed rate decreasing from 3.6% in the October 25, 2019 submission to 3.2% in the April 23, 2020 submission. The company also updated Sch. 5 to reflect the correct summation totals for the Theoretical Reserve and Imbalance columns depicted for transmission accounts. These summation totals were hardcoded in the October 25, 2019 submission and were changed to reflect a formula. Lastly, FPUC discovered in responding to this interrogatory that the asterisk referencing and related notes shown on Sch. 1 through Sch. 4 in the April 23, 2020 submission were

incomplete; and should have mirrored what was filed in the October 25, 2019 submission.

Respondent: Pat Lee and Bety Maitre

32. Please refer to the Corrected Testimony of Witness Lee, page 21, lines 23 - 24, and Exhibit PSL-1, page 17 of 96. Please clarify whether Witness Lee's discussion of net salvage decreasing "from negative 35 percent to negative 40 percent" pertains to Account 369, instead of Account 370.

Company Response: The Services account for which the decrease in net salvage is proposed is Account 369 rather than Account 370.

Respondent: Pat Lee

33. Please refer to the Corrected Testimony of Witness Lee, page 26, lines 9 - 12, and Exhibit PSL-1. Please clarify whether Account 362, Station Equipment, is one of the four distribution accounts which contribute to most of the decrease in expenses that the Corrected Testimony intends to identify, instead of “Account 364, Poles, Towers, and Fixture” which actually bears an increase in annual depreciation expense according to PSL-1, page 19 of 96.

Company Response: The testimony of witness Lee, page 26, lines 9-12, intended to identify Account 362, Station Equipment, rather than Account 364, Poles, Towers, and Fixtures, as one of the four distribution accounts contributing to most of the decrease in depreciation expenses shown on PSL-1, page 19 of 96.

Respondent: Pat Lee

61.

FPUC's Response to Staff's Fifth Set of
Interrogatories Nos. 34-35

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 61
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Welch, Lee

34. Please refer to FPUC's Responses to Staff's Third Set of Interrogatories, served on May 11, 2020, No. 21, and the portion of Rule 25-6.0143(1)(d) Florida Administrative Code (F.A.C.), which provides that: "[i]n addition, capital expenditures for the removal, retirement and replacement of damaged facilities charged to cover storm-related damages shall exclude the normal cost for the removal, retirement and replacement of those facilities in the absence of a storm."
- a. Does FPUC believe that this Rule applies to the cost of removal that is part of the Company's proposed "Regulatory Asset for Unrecovered Accumulated Depreciation Cost of Removal net of Salvage" (AD Regulatory Asset) in this proceeding? Please explain.

COMPANY RESPONSE: No. FPUC's position is that the rule refers to costs that can be charged to the storm reserve account 228. Cost of removal has been charged as a debit to Accumulated Depreciation in accordance with FERC. We have not requested cost of removal in the "traditional storm costs" in this filing. The regulatory asset for "traditional storm costs" is in compliance with the rule. However, the petition we have filed is not just requesting recovery of "traditional storm costs" that are included in the rule. FPUC is requesting recovery of the "traditional storm costs" and recovery of plant additions, cost of removal and other regulatory assets under the limited proceeding pursuant to Sections 366.076(1) and 366.041, Florida Statutes, and Rule 25.6.0431, Florida Administrative Code and in a manner similar to the filing done in Docket No. 20170150-EI and approved in Commission Order No. PSC-2017-0488-PAA-EI issued December 26, 2017.

In addition to recovery of the “traditional storm costs”, the Company has requested recovery of the plant additions, cost of removal and other regulatory assets through the limited proceeding process, in lieu of filing a full rate case. These are significant investments and delayed recovery will impact the Company’s ability to make further investments to stabilize and improve its ability to provide safe and reliable service for all its customers. If the Company had filed a rate case, this debit to accumulated depreciation would have increased rate base and thus, the Company would have been able to earn a return on these costs. However, these costs, if not transferred to a regulatory asset, would increase rate base forever because there would be no depreciation taken on them. Establishment of a regulatory asset, and amortization of the costs, would enable FPUC to recover its investment until it files its next rate case. Transfer to FERC account 182 is permitted if approved by the Commission when there is an extraordinary loss that could not reasonably have been anticipated and which are not covered by insurance or other provisions. It is also used for any additional costs incurred, relative to the cancellation or premature retirement of those assets.

Respondent: Kathy Welch

- b. If the response to part (a) is affirmative, please identify the amount of excluded expense, if any, from the requested AD Regulatory Asset. Please also explain the methodology used to value any excluded expense.

COMPANY RESPONSE: Please refer to the response a above.

Respondent: Kathy Welch

- c. If the response to part (a) is negative, please comment on the validity of valuing the “normal cost for the removal” where the relative authorized (in 2018) net salvage levels are applied to the final storm-related retirements, thus producing an estimated “blue sky day” (i.e. assumed “normal” cost embedded in the Company’s cost of service/customer rates absent a hurricane force/large-scale weather effect) cost of removal amount.¹

COMPANY RESPONSE: Rule 25-6.0143 (1) (d) requires the utility to exclude the normal (blue sky day) costs for the removal, retirement and replacement of the capital expenditures in the absence of a storm from the capital expenditures charged to FERC Account 228.1-Storm Reserve. It does not require the Company to include any of the storm capital expenditures. Due to the extent of the capital investment in plant and cost of removal, recovery of only the increment of the “rainy day” less “blue sky day” investment through the traditional storm cost recovery mechanism would, contrary to Florida Statutes, fail to appropriately take into consideration the efficiency, sufficiency, and adequacy of the facilities provided and the services rendered and would therefore not provide reasonable compensation for services rendered over facilities in which the Company has honestly and prudently invested and which are used and useful in serving the Company’s customers. Therefore, all capital expenditures and accumulated depreciation were charged directly to plant and accumulated depreciation in accordance with the FERC chart of accounts. And, FPUC petitioned the Commission to approve a regulatory asset for the cost of removal and the unrecovered depreciation on the assets that had to be

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

prematurely retired due to the storm. FPUC is requesting recovery of both of these items and its storm related plant additions through a limited proceeding as done in Docket No. 20170150-EI and approved in Commission Order No. PSC-2017-0488-PAA-EI issued December 26, 2017.

Respondent: Kathy Welch

- d. If the response to part (a) is negative, then assume, hypothetically, that the Florida Public Service Commission determines that the requested AD Regulatory Asset amount must include (be reduced by) a cost of removal amount representative of a normal “blue sky day.” Please provide the amount the Company would estimate that value to be.

COMPANY RESPONSE: The estimated “blue sky day” cost of removal would be \$6,136,798 compared to the actual of \$7,450,230 would mean that an additional \$1,313,432 would be transferred to the “traditional storm reserve” costs and \$6,136,798 would remain as a debit to accumulated depreciation until the Commission approved the transfer to a regulatory asset and recovery of the return on investment and amortization of this asset. If not approved, FPUC would have a large debit to accumulated depreciation that it is never able to recover.

Respondent: Kathy Welch

35. Please refer to the Corrected Direct Testimony of FPUC witness Lee, filed on May 8, 2020, page 12, line 15, though page 13, line 2.

a. Please elaborate on the statement “Florida companies have more similar operating and regulatory environments among them than they do with electric companies in other states, thus making comparisons with other Florida companies more appropriate to use for reasonableness purpose.”

COMPANY RESPONSE: Florida is mostly peninsular making the state more uniformly exposed to hurricanes and coastal effects like saltwater intrusion and corrosion. Additionally, Florida companies are subject to harsher operating and environmental conditions of heat, humidity, hurricane incidence, saltwater intrusion than other states. Higher rates of corrosion or deterioration are expected to affect Florida utility plant than would be expected by utilities in other states. Similar regulatory environments relating to, for example, storm hardening rules may vary from state to state that could impact maintenance and retirements. These conditions make companies within the state more appropriate to use for reasonableness purposes.

Respondent: Pat Lee

- b. Please comment on the impacts, if any, that the operating environment places upon the average service life (ASL) of a depreciation account, when all the assets of that account exit in a different state or region.

COMPANY RESPONSE: The operating environment impact on average service lives of electric utility assets existing in a different state or region would depend on other factors that may impact expected life expectancies. All things equal, it would not be unreasonable to expect utility assets in other states not subject to the same conditions as Florida, to experience longer average service lives.

Respondent: Pat Lee

- c. Please comment on the impacts, if any, that the regulatory environment places upon the ASL of a depreciation account, when all the assets of that account exit in a different state or region.

COMPANY RESPONSE: State regulatory agencies often differ in their expensing/capitalization rules for electric companies. To the extent assets in one state are subject to a larger threshold for capitalization, the associated average service lives will probably be longer because there will be fewer retirements' experience. Additionally, to the extent storm hardening plans and pole inspections differ from state to state, this also could impact retirements and associated service lives of plant.

Respondent: Pat Lee

62.

FPUC's Supplemental Response to Staff's
Fifth Set of Interrogatories, No. 34D

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 62
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Welch (34D)

INTERROGATORY RESPONSES

34. Please refer to FPUC's Responses to Staff's Third Set of Interrogatories, served on May 11, 2020, No. 21, and the portion of Rule 25-6.0143(1)(d) Florida Administrative Code (F.A.C.), which provides that: "[i]n addition, capital expenditures for the removal, retirement and replacement of damaged facilities charged to cover storm-related damages shall exclude the normal cost for the removal, retirement and replacement of those facilities in the absence of a storm."
- d. If the response to part (a) is negative, then assume, hypothetically, that the Florida Public Service Commission determines that the requested AD Regulatory Asset amount must include (be reduced by) a cost of removal amount representative of a normal "blue sky day." Please provide the amount the Company would estimate that value to be.

COMPANY RESPONSE: The estimated "blue sky day" cost of removal would be \$6,136,798 compared to the actual of \$7,450,230 would mean that an additional \$1,313,432 would be transferred to the "traditional storm reserve" costs and \$6,136,798 would remain as a debit to accumulated depreciation until the Commission approved the transfer to a regulatory asset and recovery of the return on investment and amortization of this asset. If not approved, FPUC would have a large debit to accumulated depreciation that it is never able to recover.

If, however, this interrogatory is asking for the related depreciation expense and accumulated depreciation associated with the negative net salvage portion of the currently-approved depreciation rates, that amount is \$274,873. This would be the "normal" net salvage expenses in accumulated depreciation in the absence of a storm.

Respondent: Kathy Welch

63.

FPUC's Response to Staff's Sixth Set of
Interrogatories Nos. 36-39, 42, 44, 45, 51,
52

(No. 52 has attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 63
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Napier (36,37,39,42,45,
51,52) Mahn (38,44)

INTERROGATORY RESPONSES

36. Please refer to Schedule D-1a, Attachment A, page 12 of 13, attached to the Petition for a Limited Proceeding filed by FPUC on August 7, 2019. When was the projected capital structure for the projected test year ending December 31, 2020, prepared?

Company Response: The projected capital structure was determined in July 2019.

Respondent: Michelle Napier

37. FPUC filed a revised Petition on March 11, 2020. Please explain why FPUC did not include an updated projected capital structure ending December 31, 2020, using more recent balances and cost rates.

Company Response: Since consolidated capital structure was used, we relied on the budgeted 2020 amounts. First quarter earnings reports were not compiled at the time of the revised filing, and since some of the new debt issuances would be made later in the year, one quarter's report was not considered to be reflective of the budgeted capital structure.

Respondent: Michelle Napier

38. Please explain whether Chesapeake Utilities Corporation's cost rate for short-term debt has changed since FPUC filed its petition on August 7, 2019.

Company Response: Our surveillance report for June 2020 has not been completed. However, Interest rates on short-term debt are always in flux and since the original filing date they have decreased and are, as provided for in response to Staff's interrogatory No. 44, expected to increase again before the end of next year. Critical to this response is the fact that since storm costs are being funded for 10 years, storm costs are not being funded by short-term debt but by the entire capital structure. The short-term debt obtained to fund the initial storm costs has been paid off.

Respondent: Tom Mahn

39. Please identify Chesapeake Utilities Corporation's overall cost rate for short-term debt as of June 30, 2020.

Company Response: Our surveillance report for June 2020 has not been completed. As reflected on our surveillance report from the first quarter of 2020, our short-term debt rate is 2.96%.

Respondent: Michelle Napier

42. Please identify Chesapeake Utilities Corporation's cost rate for long-term debt as of June 30, 2020.

Company Response: Our surveillance report for June 2020 has not been completed. As reflected on our surveillance report from the first quarter of 2020, our long-term debt rate is 3.83%.

Respondent: Michelle Napier

44. Please explain whether the recent decrease in market-based interest rates due to the COVID-19 pandemic has affected Chesapeake Utilities Corporation's financing costs. For example, would a decrease in the London Inter-bank Offered Rate (LIBOR) impact Chesapeake Utilities Corporation's interest rate on its short-term obligations?

Company Response: Chesapeake Utilities Corporation interest rates on its short-term bank lines of credit have been impacted this year based on the decreased market-based interest rates in response to the Federal Reserve lowering its federal funds rate. The lines of credit are based on LIBOR rates plus a spread over LIBOR. We expect the spread to increase later this year as short-term lines of credit are renewed given the current bank lending market. This would increase the short-term interest rates.

For a long-term asset such as the storm recovery, Chesapeake would finance the asset over its life and match the asset life with the capital period. For financing purposes, Chesapeake Utilities Corporation would utilize its overall cost of capital (long-term debt and equity) to recover the cost of the storm recovery regulatory asset and match the ten (10) year asset life.

Respondent: Tom Mahn

45. Please refer to Schedule D-1a, Attachment A, page 12 of 13, attached to the Revised Petition for a Limited Proceeding filed by FPUC on March 11, 2020. Please explain why the Deferred Income Tax balance reported in Column (G) was decreased to \$14,444,408 from \$14,669,285 as reported in Column (D).

Company Response: The initial balance was based on an earlier version of the budget. It was changed to reflect the final budgeted amount in the Revised Petition.

Respondent: Michelle Napier

Interrogatory No. 51

51. Please provide the estimated incremental revenues attributable to the base rate increase approved by Commission Order PSC-2019-0501-PCO-EI, from January 1, 2021 through December 31, 2021.

Company Response: FPUC has not done any estimates that would differ than the response to Interrogatory 50 above because FPUC expected to have actual rates in 2021 based on the Commission's decision replacing the interim rates.

Respondent: Michelle Napier

Interrogatory No. 52

52. Please refer to FPUC witness Napier's Rebuttal Testimony, Exhibit MDN-11 (page 1 of 1), the sixth row of the table on the top portion of the page. Please explain how the Change in Revenue Requirement in the amount of negative \$98,891.00 was derived, and provide workpaper(s) (in Excel format) to support your response.

Company Response: Please refer to the attached file "ROG 52a" which takes the revised filing and adjusts for the correction made on MDN-12 related to the retirement amount and to "ROG 52b which calculates the correction. Please note that the \$98,891 does not include the correction discussed in Witness Lee's Rebuttal testimony related to the cost of removal.

Respondent: Michelle Napier

64.

FPUC's Response to Staff's First Production
of Documents No. 1-2

(No. 1 has attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 64
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
First Production of Documents No. 1-2 (No. 1
has attachments) [Bates Nos. ...

REQUESTS FOR PRODUCTION

1. Please refer to the revised direct testimony and exhibits of FPUC witness Napier, filed on March 11, 2020, in Docket No. 20190156-EI. Please provide Exhibits MDN-1 through MDN-9 in MS Excel format with all the formulas and links intact.

Company Response:

Please refer to “Staff POD 1 Limited Proceeding Revised FILED.xlsx”, which is included herewith.

2. Please refer to the revised direct testimony and exhibits of FPUC witness Napier, filed on March 11, 2020, in Docket No. 20190156-EI. Please provide Schedule C-3, that is referred to in the “EXPLANATION” section of the following documents: Attachment A, page 11 of 13; Revised Exhibit MDN-1, page 11 of 13; and Revised Exhibit MDN-9, page 11 of 20.

Company Response:

The reference to Schedule C-3, Jurisdictional Net Operating Income Adjustments, is from the standard format filing for rate cases. For the limited proceeding we did not prepare all the rate case schedules and, therefore, did not complete a Schedule C-3. However, since the jurisdictional factor is 100%, there would be no difference in the adjustments on C-2 and what would have been done on C-3.

65.

FPUC's Response to OPC's First Set of
Interrogatories Nos.1-13 and attachments

[In Dkt. No. 20190174-EI]

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 65
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Lee (1-2, 4-6, 9, 12-13),
Maitre (1,3,7-8,10-11,13)

RESPONSES TO INTERROGATORIES

- 1) Please provide all property data utilized in the depreciation study, including, but not limited to, additions, retirements, transfers, sales, adjustments, cost of removal, and salvage data. This data should allow for the reconstruction of the analysis and calculations performed part of the depreciation study. Please provide this information in Excel format with formulae intact where applicable.
 - a. Please provide this data by account, placement, and experience year since the date of inception.
 - b. Please provide all survivors for each account as of the study date.
 - c. Please include all transaction codes and a description of each transaction code.
 - d. Please also provide a description of any production unit / group / location codes if applicable.

Company's Response

The depreciation study workbook includes all data used in determination of FPUC's proposed remaining lives, net salvage values, reserve allocations, and resultant remaining life depreciation rates. Please see attachment OPC 1ST ROG No. 1 - 2019 Electric Depreciation Study Workbook. This data includes the following for each year and each account since the last depreciation study:

- aged retirement data,
- plant and reserve activity with 2019 activity being part actual and part estimated,
- average age distributions of surviving investments as of 12/31/2019, and
- net salvage data for each account.

Respondents: Pat Lee and Bety Maitre

2) Please provide all remaining life calculations in Excel format.

Company's Response

This is a manual calculation using Iowa Curve Life Projection tables obtained from GTE-INC. The remaining life expectancies for each account were determined using the same approach used by FPSC staff over the past 20+ years. The proposed average service life (projection life) and 12/31/2019 calculated average age for each account were used with the selected Iowa curve life table to determine the average remaining life.

For example, an account with a life of 30 years following an S3 retirement dispersion would, at age 9.5 years, have an average remaining life of 20.52 years, rounded to 21 years. For accounts where the average age is not found in the life table, the remaining life is determined by extrapolation. For example, using the same service life and curve shape as above, at age 9.7 years, the average remaining life is 20.3 years, rounded to 20 years.

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

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

$$0.2/1 = (X-20.52)/-0.982$$

$$X-20.52 = -0.1964$$

$$X = 20.52 - 0.1964$$

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

Respondent: Pat Lee

- 3) Please provide the average age of survivors as of the study date for each production plant by account.

Company's Response

The Company does not generate power.

Respondent: Bety Maitre

- 4) Please provide the book reserve (accumulated depreciation) balances for each account as of the depreciation study date.

Company's Response

The estimated December 31, 2019 book reserve balance for each account is shown on attached Revised Sch. F 2019. Accounts have been adjusted to withdraw the net unrecovered investments associated with Hurricane Michael retirements and associated net salvage costs. These adjustments reflect the amounts transferred to the Regulatory Asset. Please see schedule F 2019 in workbook provided in response to OPC 1ST ROG No. 1.

Respondent: Pat Lee

- 5) Please identify and describe any changes in the depreciation system / methodology between the previous depreciation study and the depreciation study filed in this case.
-

Company's Response

There have been no changes in the depreciation system/methodology between the previous depreciation study and the instant depreciation study.

Respondent: Pat Lee

- 6) Please provide a schedule showing the currently-approved survivor curves, net salvage rates, and depreciation rates for each account, along with the proposed survivor curves, net salvage rates, and depreciation rates for each account.

Company's Response

A comparison of the currently approved survivor curves, net salvage values, and resulting remaining life depreciation rates for each account with those proposed in the instant depreciation study are shown on Revised Sch. 1 and Revised Sch. 2 in the depreciation workbook provided in response to OPC 1ST ROG No. 1.

Respondent: Pat Lee

- 7) Please identify all plant tours taken in relation to the depreciation study. For each such tour:
- a. Identify those in attendance and their titles and job.
 - b. Identify all conversation notes taken during the tour.
 - c. Identify all photographs and images taken during the tour.
 - d. Identify all written materials obtained during the tour.

Company's Response

FPUC did not conduct any plant tour for the depreciation study.

Respondent: Bety Maitre

- 8) Please specifically identify and describe any information obtained from any plant tour, field trip, or discussion with Company personnel, which would indicate that the average service lives of any life span or mass property would be shorter or longer than what is indicated by the retirement rate described by the Company's plant data.
-

Company's Response

FPUC did not conduct plant tours or field trips for the Study. Actual historical activity and information obtained and used in average service life determinations is detailed in FPUC's depreciation study Sch. F Notes and narrative. Please see workbook provided in response to OPC 1ST ROG No. 1

Respondent: Bety Maitre

- 9) Please identify all external sources relied upon in conducting the depreciation study, including industry surveys, statistics, and reports.

Company's Response

Please see response to OPC 1st POD No. 8.

Respondent: Pat Lee

- 10) Please identify the Company's accounting policies and procedures for plant retirements and cost of removal.

Company's Response

Copies of the Company's accounting policies and procedures for plant retirements and cost of removal are attached. Please see attachments OPC 1ST ROG No. 10 - Property Accounting and Control Policy and OPC 1ST ROG No. 10 - FPC Rule 25-6.0142.

Respondent: Bety Maitre

- 11) Please identify the Company programs and plans that might substantially affect the remaining lives of any plant assets.
-

Company's Response

There are no programs or plans that will significantly change the remaining lives of any plant assets.

Respondent: Bety Maitre

- 12) Regarding the placement and experience bands chosen for the analysis of each account, please explain why such bands were chosen and if any other bands were considered for conducting depreciation analysis.

Company's Response

There were no placement and experience bands used in the analysis of each account. The analysis consisted of reviewing the recent retirement rates for each account and the lives of other electric companies in the State. The study used the same approach as each of the FPUC depreciation studies submitted for the past 20+ years.

Respondent: Pat Lee

- 13) Please provide the updated plant balances to which the approved depreciation rates in this case will be applied.

Company's Response

FPUC has requested a January 1, 2020 implementation date for revised depreciation rates and amortization schedules. If approved, revised depreciation rates will be applied to the actual average monthly plant balances beginning January 1, 2020.

The plant balances in the study have been estimated as provided and required by Rule 26-6.0436, Florida Administrative Code. It includes actual plant balances as of June 2019 and company planning estimates for the last six months of 2019. Any updates made at this time to actual plant balances will likely offset against the remaining budget for the rest of the year, resulting in no material impact on rates. Please see the depreciation study workbook provided in response to OPC 1ST ROG No. 1. Sch. 1 in the workbook reflects the estimated Plant balance at January 1, 2020.

Respondents: Pat Lee and Bety Maitre

66.

FPUC's Response to OPC's First Set of
Interrogatories Nos. 1-29, 30-39

**(Nos. 2, 17, 12, 22, 23, 25, 26, 29, & 32
have attachments)**

**(No. 2 has supplemental and amended
attachments)**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 66
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Adams (7, 9, 12, 16, 20, 30,
31, 35) Cutshaw (15) Shelley (1, 4, 5, 14, 20,
30) Stankiewicz (3, 8, 12, ...

1. Storm. Please provide a chronological timeline of when the Company began implementing storm activities and incurring costs for Hurricane Michael and when restoration work could commence.

Company Response:

October 8, 2018: FPUC began storm activities with planning, acquiring line and tree resources, and implementing logistics

October 11, 2018: System damage assessments and clearing roads of downed wires, poles and equipment commenced.

October 12, 2018: Damage assessments and clearing continued, actual system restoration work started on main lines that serve critical customers.

Respondent: Drane Shelley

2. Storm Costs. Please provide, for Hurricane Michael restoration work, in excel, a separate summary of all invoiced costs by type (i.e. line contractor costs, vegetation contractors, logistics, etc.) that can be reconciled and/or which matches the total amount in the Company's request prior to adjustment for non-incremental costs and capitalization. To the extent costs included in the summary are specifically identified as non-incremental or capital provide a separate summary of those costs.

Company Response:

Please refer to the attached Excel file "OPC ROG 1 number 2 Summary".

Respondent: Kathy Welch

3. Storm Costs. Did the Company perform, for Hurricane Michael restoration work, a detailed review of storm costs to determine whether charges were appropriate, reasonable and/or in compliance with contracts? If so, please describe the steps taken in such a review and identify all documents that designed, directed and describe such a review. If not, explain why not.

Company Response:

Please refer to the file titled “OPC POD 1 number 1-travel time”. As part of the invoice review process, a summary sheet was created showing travel mileage, and city and state of departure. An analyst verified the miles traveled via Map Quest. Additionally, the analyst ensured that all locations of departure were consistent for each vendor and crew and that the travel days were consistent with the invoice billings.

Also refer to the file titled “OPC POD 1 number 14 contractor summary”. An analyst reviewed and re-calculated all invoices, performed analytics based on costs per labor hour for overall costs, labor and lodging to verify reasonableness. In addition, crews and costs were verified with operations personnel either by phone or e-mail. E-mails are attached in the file titled “OPC POD 2 number 14b e-mails.”

Respondent: Justin Stankiewicz

4. Storm Policies and Procedures. Please provide a detailed summary of changes in policies and procedures (if any) that were implemented and applied for addressing the impact of Hurricane Michael, since Docket No. 20180061-EI and associated with procurement of line contractors and vegetation contractors, monitoring of contractors, approval of mobilization/demobilization/standby, approval of meals and lodging costs, review of other costs, etc.

Company Response:

In Docket No. 20180061-EI, the Company had one storm work order for all costs and therefore had to estimate capital costs. For Hurricane Michael, the Company established separate work orders for capital additions and cost of removal. Due to the extent of the contractors involved in the restoration, FPUC's staff acted as supervisors while contractors performed the work. Contractor costs were allocated based on these FPUC staff time reporting. In addition, an analyst was assigned to verify all contractor invoicing and time. In Docket No. 20180061-EI all contractors were acquired through SEE. For Hurricane Michael, most of the contractors procured were obtained through SEE, but some contractors made direct contact with the Company.

Respondent: Drane Shelley

5. Logistics. Please explain, for Hurricane Michael restoration work, what costs are considered as logistics costs and what is the Company policy for contractors with respect to fueling, meals and lodging while working in-territory on restoration activities.

Company Response:

Logistics is considered to be anything that supports the actual restoration efforts that includes activities associated with lodging, food, fuel, laundry, staging, and security. FPUC's general policy for contractors was that logistics activities would be provided by FPUC, however during Hurricane Michael some of the Contractors working in remote areas of our system were allowed to purchase food and fuel, as needed, after obtaining prior approval. Additionally, FPL was contracted as a self-contained resource providing their own meals, lodging and fuel which was included in the filing under contractor costs. For purposes of the filing, fuel was shown separately from logistics. Some logistics costs also fell into other categories such as employee expenses or supplies and were included in those categories and not logistics.

Respondent: Drane Shelley, Kathy Welch

6. Logistics. Please identify, for Hurricane Michael restoration work, the amount of logistics costs included in the Company's request and where those costs are located (i.e., recorded and reflected in any summary documents and schedules).

Company Response:

The “logistics costs,” as FPUC understands that term, can be found on MDN-4. The logistics costs are \$1,437,895, as well as fuel costs of \$1,441,964. Other costs that could also be considered logistics costs may be included, instead, in “employee expenses” and “materials and supplies” on the same schedule. If that is the case, they are not also included in the logistics category.

Respondent: Kathy Welch

Interrogatory No. 7

7. Mobilization/Demobilization. Please explain in detail, for Hurricane Michael restoration activities, what Company policy was applied for determining whether mobilization/demobilization travel time should be considered reasonable, why that policy should be considered reasonable, and whether the Company has performed (or has had performed for them) a study supporting that policy.

Company Response:

The Company applied the same policy that it has applied in prior storm events with regard to mobilization/demobilization. This policy includes notification of third party companies of an existing need with an estimated start time based on the most current track of the storm event, in this case Hurricane Michael. At the conclusion of the restoration effort, the Company notifies the third party companies of an anticipated release date. FPUC consistently reviews the policies in place and has found the mobilization/demobilization policy effective. So no formal study was completed by either the Company, nor outside consultants. While the Company has not completed a study, nor had one completed for it, it does continue to evaluate the mobilization/demobilization activity with the same fervor as it has in previous storm events. For Hurricane Michael, these steps included review of each vendor's invoice for mobilization/demobilization costs. Each vendor's invoices were summarized to include the distance travelled via google maps (start and stop location), the start and finish date, and any additional expenses for reasonableness. The comparisons that were documented are included in the response to OPC's POD 4 and 6. None of the invoices seemed unreasonable for days in travel or travel expenses charged.

Respondent: Bill Adams

8. Mobilization/Demobilization. Please provide, for Hurricane Michael restoration work, a summary, by function, of what amount of contractor costs and what amount of line clearing costs that are included in their respective requested totals are for mobilization and demobilization. If the information is not available, please explain why it is not available, and how the Company was able to verify the billing for mobilization and demobilization.

Company Response:

The Company has not prepared separate summaries for mobilization/demobilization costs. The costs are included in contractor costs in the filing. Contractors were asked to increase the size of the crews over a few days period. Each crew is summarized in the supporting invoices, both for contractor and line clearing. The contractor summaries performed are included in OPC POD 1 numbers 4 and 6.

Respondent: Justin Stankiewicz

9. Standby. Does the Company have any information that would identify, for Hurricane Michael restoration work, what the costs were incurred for standby time of contractors and mutual assistance companies? If not, please explain why the Company does not analyze standby time cost, how the Company mitigates standby time and how the Company can assert that all the cost requested are reasonable.

Company Response:

The Company did not pay any contractors for standby time.

Respondent: Bill Adams

10. Embedded Contractors. Please provide the amount of annual costs included in base rates in existence during 2018 associated with embedded line contractors providing day to day service charged to expense. If the Company cannot provide the amount because it is not known then please provide the amount budgeted for 2018.

Company Response:

The contractor costs related to lines in operation and maintenance expense totaled \$1,330,247 in 2018. The amount included in the historic test year used to determine the last base rates was \$975,452.

Respondent: Kathy Welch

11. Embedded Contractors. Please provide the amount of actual costs associated with embedded line contractors providing day to day service charged to O&M expense for each of the years 2014-2018, excluding costs included in storm recovery requests.

Company Response:

The contractor costs related to lines by year for 2014 to 2018 follow:

Year	Amount
2014	\$ 1,032,153.95
2015	\$ 1,050,099.53
2016	\$ 1,084,773.63
2017	\$ 955,368.43
2018	\$ 1,330,246.85
Grand Total	\$ 5,452,642.39

Respondent: Kathy Welch

12. Contractors. Please explain what measures are taken to determine that line contractors' rates are reasonable and comparable from contractor to contractor.

Company Response:

An analysis that compares the contractors that the Company used was prepared. This analysis was done at a particular point in time and is not inclusive of all hours and all contractor charges. Please refer to the file titled "OPC ROG 1 number 12 contractor cost comparison". Contractors quoted rates when they were contracted for availability. Contractors with higher rates were released sooner than lower rate vendors.

Respondent: Justin Stankiewicz, Bill Adams

13. Contractors. Has the Company performed any analysis of line contractors' rates charged to other utilities either in Florida or elsewhere that would allow the Company to determine whether the rates you agreed to for Hurricane Michael restoration work are reasonable and/or comparable to what other utilities are being charged under the similar emergency conditions? If not, please explain why not and whether the Company would consider that information important.

Company Response:

No, the Company did not perform analysis of line contractors' rates charged to other utilities. FPUC does not have access to this type of information on other utilities in order to complete such an analysis. The Company has provided by way the file titled "OPC ROG 1 number 12 contractor cost comparison" the Company's analysis of the contractors it used. Most contracts were obtained through the SEE process and during a storm event, the Company's priority has been and continues to be the re-establishment of power for our customers after a storm event

Respondent: Justin Stankiewicz, Kathy Welch

14. Contractors. Is the Company aware of and/or does it have equipment details that would allow the Company to determine the fuel capacity of the vehicles that line contractors utilize and, if so, is that information documented? If not, how does the Company know whether the contractor's travel time is reasonable?

Company Response:

The Company does not have the fuel capacity of vehicles for its contractors. The Company performs an in-house analysis including review of mapping software based on locations to determine the reasonableness of contractor's travel time.

Respondent: Justin Stankiewicz, Drane Shelley

15. Contractor Rates. Does the Company believe that external contractor rates (line contractors and/or vegetation contractors) vary depending on the type of storm and/or the intensity of the storm? If so, what is the Company relying on to conclude this to be the case.

Company Response:

No. Contractor rates, as with most construction type rates, seem to be driven by a number of market factors which are unknown to FPUC. FPUC has not performed any study, research or analysis of what impacts external contractor rates.

Respondent: Mark Cutshaw

16. Capitalized Cost. Please provide, for Hurricane Michael restoration work, and by function, a summary that shows an itemization of plant costs by type (i.e. poles, conductor, cross arms, transformers, etc.) that were capitalized, the associated quantities, and the associated costs.

Company Response:

Work Order	Account Title	ERC Accoun	Amount	Quantity
FE18164697W	Meters	1010 370E	\$ 726,232	410
FE18504697W	System Overcurrent Protection Relay	1010 362E	\$ 11,885	2
FE18554697W	Distribution Poles	1010 364E	\$ 8,597,303	2,106
FE18564697W	OH Conductors	1010 365E	\$ 4,774,186	1,794,849
FE18584697W	Sectional Widebeam Cabinet-UG Cond	1010 367E	\$ 252,148	1
FE18594697W	Overhead Transformers	1010 368H	\$ 3,186,344	1,226
FE18604697W	Buried Transformers	1010 368B	\$ 98,380	
FE18614697W	Overhead Services	1010 369H	\$ 2,846,869	165,295
FE18624697W	Underground Services	1010 369B	\$ 30,667	
FE18634697W	Install on Cust. Premises-AG	1010 371A	\$ 139,131	4,500
FE18654697W	Street Lighting	1010 373A	\$ 452,889	139 lights 8,000 ft. wire

In addition, there were 248 cross-arms installed. The material cost for 159 of these was charged to work order FE18554697W for Distribution Poles. Other cross-arms were inadvertently charged to the storm reserve work order FE18904697S. In addition, 136 of the 384 purchased still need to be returned to stock. To transfer the cross-arms to the capital work order and remove the inventory that was returned to stock, the storm costs need to be reduced by \$12,460.50 and account 1010-364E needs to be reduced by \$6,506.35.

Respondent: Kathy Welch, Bill Adams

17. Capitalized Cost. Please provide for Hurricane Michael restoration work, a detailed summary, by function that shows an itemization of costs capitalized by type (i.e. regular payroll, overtime payroll, contractors, line clearing, materials & supplies etc.).

Company Response:

Please refer to the attached Excel file “OPC ROG 1 number 2 Summary”.

Respondent: Kathy Welch

18. Line Clearing (tree trimming). Please provide for Hurricane Michael restoration work, a summary, by vendor, showing the date crews were mobilized, the number of crews mobilized, and the date the crews were demobilized.

Company Response:

Contractor	Peak Headcount	Date Mobilized	Date Demobilized
ABC Professional Tree Service	26	10/24/2018	10/31/2018
Asplundh Tree Expert	82	10/19/2018	11/1/2018
The Davey Tree Company	63	10/11/2018	11/7/2018
Wolf Tree Inc.	57	10/13/2018	11/3/2018

Respondent: Justin Stankiewicz

19. Line Contractors. Please provide for Hurricane Michael restoration work, a summary, by vendor, showing the date crews were mobilized, the number of crews mobilized and the date the crews were demobilized.

Company Response:

Company	Peak Headcount	Date Mobilized	Date Demobilized
ARC AMERICAN INC	90	10/11/2018	11/5/2018
BLUELAKE UTILITY SERVICES LLC	178	10/11/2018	3/23/2019
CHAIN ELECTRIC CO INC	54	10/11/2018	10/31/2018
ENERCON SERVICES INC	34	10/14/2018	11/2/2018
FPL	307	10/16/2018	10/31/2018
HENKELS & MCCOY INC	35	10/21/2018	11/2/2018
IRBY CONSTRUCTION CO	20	10/11/2018	11/1/2018
MASTEC NORTH AMERICA INC	25	10/11/2018	11/4/2018
MDR CONSTRUCTION INC	114	10/14/2018	7/18/2019
PIKE ELECTRIC LLC	118	10/15/2018	11/1/2018
TAMPA ELECTRIC COMPANY	13	10/17/2018	10/26/2018

Respondent: Justin Stankiewicz

20. Line Contractors. Identify for Hurricane Michael restoration work, whether contractors set poles and provide the number of poles set by contractors.

Company Response:

Responding contractors set all 2,106 damaged, replacement poles during Hurricane Michael restoration. FPUC internal crews from the Northwest Division were utilized as “bird dog supervisors” for the contract crews. The Northeast Division crews removed downed wires and restored services.

Respondent: Drane Shelley, Bill Adams

21. Materials & Supplies Expense. Please provide for Hurricane Michael restoration work, a summary listing costs, by function, by type of costs included in the Company's request, so the total matches the requested amount.

Company Response:

Please refer to the table below:

Function	Function	Type of Cost	Filed Amount
370E	Meters	Plant Addition	\$ 58,977.26
362E	Distribution Station Equipment	Plant Addition	\$ 11,694.37
364E	Distribution Poles	Plant Addition	\$ 1,639,566.49
365E	OH Conductors	Plant Addition	\$ 862,001.56
367E	Underground Conductors	Plant Addition	\$ 386.82
368H	Overhead Transformers	Plant Addition	\$ 2,234,539.55
369H	Overhead Services	Plant Addition	\$ 535,559.60
371A	Install on Cust. Premises-AG	Plant Addition	\$ 26,431.66
373A	Street Lighting	Plant Addition	\$ 9,581.83
365E	OH Conductors Salvage	A/D Reg Asset	\$ (25,991.96)
368H	Overhead Transformers Salvage	A/D Reg Asset	\$ (28,447.38)
	Repair Supplies	Storm Reserve	\$ 145,587.40
	Repair Materials	Storm Reserve	\$ 1,142,766.73
			<u>\$ 6,612,653.93</u>

Respondent: Kathy Welch

22. Other. Please explain what type of costs are included in other costs being requested, and provide a summary of invoiced costs, by type, by function. Also identify whether P-Card (purchase card), and/or credit card costs are included and, if so, please provide a separate summary of those costs by invoice amount.

Company Response:

Please refer to the attached file “OPC ROG 1 number 22 Other P card purchases” for the P Card transactions charged to the “Other” category. A summary of the charges follows:

Type	Function	Function	Amount
Plant	362E	Tesing Distribution Station Equipment	\$ 56
Storm Reserve		Aerial Survey	\$ 12,250
Storm Reserve		Contractor Damages	\$ 9,252
Storm Reserve		Drone	\$ 32,276
Storm Reserve		Storm Information and Safety Media	\$ 52,306
Storm Reserve		Supplies	\$ 11
Storm Reserve		Towing	\$ 2,778
Storm Reserve		Uniforms	\$ 12,182
Storm Reserve		Video	\$ 8,431
			<u>\$ 129,542</u>

Respondent: Kathy Welch

23. Non-incremental Costs. Please provide for Hurricane Michael restoration work, a summary, by function that shows an itemization of costs determined to be non-incremental by type (i.e. regular payroll, overtime payroll, contractors, line clearing, materials & supplies etc.).

Company Response:

Please refer to the attached file “OPC ROG 1 number 2 Summary”.

Respondent: Kathy Welch

24. Overhead Costs. For payroll related to Hurricane Michael restoration work, please provide a summary of costs, if an overhead rate was used for benefits and other related costs provide the respective overhead rate, and an explanation of how the rate was determined.

Company Response:

The Company did not use an overhead rate. Costs are accumulated and allocated based on actual time recorded to the accounts. However, for storm reserve related payroll, costs allocated were limited to those that were incremental. A summary of costs included follows:

Descriptions	Cost of			Grand Total	Non	
	Removal	Plant	Storm		Incremental	Total
Payroll Taxes	\$ 6,244.20	\$ 19,147.72	\$ 36,867.90	\$ 62,259.82		\$ 62,259.
Benefit Costs	\$ 14,878.70	\$ 69,353.71	\$ 40,371.78	\$ 124,604.19	\$ 23,495.86	\$ 148,100.
Department Exp.	\$ 4,637.77	\$ 16,261.81	\$ -	\$ 20,899.58	\$ 8,016.85	\$ 28,916.
Vehicle Expenses	\$ 15,873.19	\$ 61,796.15	\$ -	\$ 77,669.34	\$ 28,526.03	\$ 106,195.
Payroll Overhead	\$ 41,633.86	\$ 166,559.39	\$ 77,239.68	\$ 285,432.93	\$ 60,038.74	\$ 345,471.

Respondent: Kathy Welch

25. Payroll. Please provide the amount of base payroll included in O&M expense in each of the years 2012-2018 and provide the amount of base payroll charged to storm costs in each of the years 2012-2018.

Company Response:

Please refer to the attached file titled “OPC ROG 1 number 25 payroll”.

Respondent: Kathy Welch

26. Payroll. Please provide the amount of overtime payroll included in O&M expense in each of the years 2012-2018 and provide the amount of overtime payroll charged to storm costs in each of the years 2012-2018.

Company Response:

Please refer to the attached file titled "OPC ROG 1 number 25 payroll".

Respondent: Kathy Welch

27. Payroll. Please provide the amount of annual costs -- included in the base rates that were in effect during 2018 -- associated with base payroll expense and overtime payroll expense that was based on the Company's last base rate proceeding.

Company Response:

Please refer to the attached file titled "OPC ROG 1 number 25 payroll".

Respondent: Kathy Welch

28. Payroll. Please provide, for Hurricane Michael restoration work, the amount of payroll cost included in the Company's request that is not base payroll and/or overtime payroll and explain why this payroll is considered appropriate for recovery.

Company Response:

Regular payroll shown in MDN-4 includes \$120,800 of wages related to the inclement weather pay. The inclement weather pay was determined to be incremental and approved for prior storms in Commission Order PSC-2019-0114-FOF-EI in Docket No. 20180061-EI on March 26, 2019.

Included in plant addition benefits is \$24,703 of IPP bonus. Yearly bonuses are part of the employees' compensation package and are allocated based on payroll. Since only incremental payroll overheads were allocated to the storm reserve work order, the bonuses were excluded from overheads allocated on storm reserve payroll. However, they were included in the allocation of overheads for capital costs and should be included for recovery.

Respondent: Kathy Welch

29. Payroll. Please provide for Hurricane Michael restoration work, a detailed explanation as to how the Company calculated its support for what is identified as incremental payroll, and provide the calculation showing how the non-incremental amount was determined.

Company Response:

As noted in the summary of storm costs on MDN-4, the Company did not create separate work orders to identify non-incremental costs when recording the ledger costs. A separate work order was created for employees to charge overtime for storm related repair and clean-up work. All incremental storm time was recorded by the employees directly. All direct charges were reviewed by a consultant to determine whether any of the employees charging time to the storm work order were employees whose time had been allocated in FPU's or Corporate's normal allocation process and compare the dates charged to the logs of employees at the hurricane restoration. The consultant also reviewed for any time not recorded based on the logs. If any of the employees' time was normally allocated to the electric division, an adjustment was made to remove the regularly allocated portion from the storm work order.

In addition, regular pay and overtime pay charged to base O & M expenses, as shown in the response "OPC ROG 1 number 25 payroll" shows that costs in 2018 were higher than both the historic test year and projected test year on which the base rates were established. Thus, verifying that the costs are incremental.

Non-incremental payroll, shown on MDN-4, was estimated based on the payroll and benefits for the NW division employees from 10/10/2018 to 12/2/2018 that were charged to non-storm

Interrogatory No. 29, cont.

related operation and maintenance expenses. Since all employees were working on storm related issues during this time but were not charged to the storm work order, we considered this to be a reasonable estimate of non-incremental costs even though it was not inclusive of all non-incremental costs. There are other non-incremental costs such as payroll benefits, the adjustment related to allocated payroll, and fixed vehicle costs that were not estimated and included in the filing.

The calculation is attached in the file titled "OPC ROG 1 number 29 non-incremental".

Respondent: Kathy Welch

30. Poles. Please provide, for Hurricane Michael restoration work, a summary of the number of poles requiring replacement, by either Company crews or contractors, by month and location, identifying whether the replacement was capitalized and if capitalized, the cost capitalized.

Company Response:

Contractors installed 2,106 poles in the Northwest Division while being supervised by FPUC employees. The majority of the poles were installed in October 2018. A few were installed in November and December due to brush removal trucks snagging wires which consequently broke poles and wires. All pole installation costs were capitalized.

Respondent: Drane Shelley, Bill Adams

31. Poles. Did the Company utilize, for Hurricane Michael restoration work, a formula method for capitalizing poles and, if so, please provide a detailed explanation of that capitalization process and a capitalization calculation showing the cost broken down by labor, overheads, materials, etc.

Company Response:

Capital work order FE18554697W was established for distribution poles capital work.

Transfers out of inventory were coded to the appropriate capital or storm account based on whether the inventory item was normally capitalized or expensed. Items normally expensed were charged to the storm reserve work order. Since the restoration required more inventory than was in stock, several purchases were made at the time of the restoration. These invoices were reviewed by analysts and recorded to the appropriate capital or storm work order based on the type of equipment purchased. Inventory purchases were added to the inventory transfers. An inventory was taken at the end of the restoration. The items returned to inventory were removed from storm costs at the average unit price.

Employee labor costs were charged directly to each capital work order established based on the employees direct time coding. Some employees were placed in charge of contractor crews. These employees were called the "bird dog crews". An analysis was performed of the bird dog crew's time by work order. The contractor costs were then allocated to work orders based on the bird dog crew's time allocation. The time of the crew leaders was considered to be the best estimate of the time spent by the contractors.

The summary below details the cost recorded in the filing:

Type Costs	FE18554697W
Regular Salaries	\$ 36,886
Overtime Salaries	\$ 30,014
Payroll Overhead Allocations	\$ 42,107
<i>Total Clearing</i>	\$ 109,007
<i>Total Contractor Costs</i>	\$ 6,148,864
<i>Total Material Costs</i>	\$ 1,296,385
<i>Overhead Allocation</i>	\$ 16,410
Grand Total	\$ 7,570,666

Note: \$729,717 recorded in materials should be moved to contractor costs.
 The amount has not been adjusted above so that as presented it agrees with the filing.

Respondent: Bill Adams, Kathy Welch

32. Vegetation Management. Please provide for any month where line clearing costs (i.e. vegetation management costs) were charged to the Hurricane Michael restoration work order, the previous three calendar years of costs for that same month that were charged to O&M expense (if the Company adjusted the three years for any reason, please explain).

Company Response:

Please refer to the attached file titled "OPC ROG 1 number 32 3-year average tree trimming." Since the actual costs exceeded the three year average, no adjustment was made to storm costs.

Respondent: Kathy Welch

33. Vegetation Management. Please provide for each of the years 2012-2018, the amount of vegetation management that was allowed for recovery in base rates O&M expense.

Company Response:

The tree trimming included in the historic test year for the last rate case was \$825,872. The amounts booked by year follow:

Year	Sum of Amount
2012	\$ 686,413.50
2013	\$ 801,323.11
2014	\$ 900,712.17
2015	\$ 959,358.31
2016	\$ 957,079.02
2017	\$ 775,947.79
2018	\$ 1,199,617.85

Respondent: Kathy Welch

34. Vegetation Management. Please provide the calculation of the average included in the non-incremental factor in determining what vegetation costs were incremental and allowed for recovery as part of this request.

Company Response:

As noted in the summary of storm costs on MDN-4, the Company did not identify non-incremental costs when recording the ledger costs. Please refer to the response to Interrogatory 29 for a description of how non-incremental and incremental were determined. The calculation of the 3-year average of vegetation management provided in response to question 33 proves that the costs included in the storm work order were incremental.

Respondent: Kathy Welch

35. Wire. Please provide for Hurricane Michael restoration work, a summary of the number of feet of wire requiring replacement, by either Company crews or contractors, by month and location, identifying whether the replacement was capitalized and if capitalized, the cost capitalized.

Company Response:

The Company installed 1,972,644 feet of wire during the storm restoration. The installation of the wire was capitalized to either overhead conductors, overhead services, installation on customer premises, or lighting. The amount capitalized to overhead conductors also includes arrestors and cut outs installed and totaled \$4,774,186 for 1,794,849 feet of wire. The amount capitalized to overhead services was \$2,846,869 for 165,295 feet of wire. The amount capitalized for installation on customer premises totaled \$139,131 for 4,500 feet of wire. Wire was also capitalized as part of lighting installation but could not be separated by cost to install since lighting fixtures were also installed as part of the labor and contractor costs. 8,000 feet of wire was included in lighting costs.

Respondent: Kathy Welch, Bill Adams

36. Wire. Did the Company utilize, for Hurricane Michael restoration work, a formula method for capitalizing wire and, if so, please provide a detailed explanation of that capitalization process and a capitalization calculation showing the cost broken down by labor, overheads, materials, etc.

Company Response:

Capital work orders FE18564697W was established for overhead conductor capital work, FE18614697W for overhead services, and FE18634697W for installation on customer premises at the beginning of the restoration.

Please refer to Interrogatory 31 for the explanation of the capitalization process. The same process was used for all capitalized plant additions.

The summary below details the cost recorded in the filing:

Type Costs	FE18564697W	FE18614697W	FE18634697W	Grand Total
Regular Salaries	\$ 18,005	\$ 41,786	\$ 22,730	\$ 82,521
Overtime Salaries	\$ 19,969	\$ 19,667	\$ 7,328	\$ 46,964
Payroll Overhead Allocations	\$ 24,247	\$ 46,013	\$ 25,440	\$ 95,699
<i>Total Clearing</i>	\$ 62,221	\$ 107,465	\$ 55,499	\$ 225,185
<i>Total Contractor Costs</i>	\$ 3,840,555	\$ 2,115,787	\$ 57,143	\$ 6,013,485
<i>Total Material Costs</i>	\$ 862,002	\$ 463,318	\$ 26,432	\$ 1,351,751
<i>Overhead Allocation</i>	\$ 9,408	\$ 5,546	\$ 58	\$ 15,013
Grand Total	\$ 4,774,186	\$ 2,692,116	\$ 139,131	\$ 7,605,433

Note: \$583,773 recorded in materials should be moved to contractor costs.

The amount has not been adjusted above so that as presented it agrees with the filing.

Respondent: Kathy Welch

37. Other Capital Cost. Please explain, for Hurricane Michael restoration work, what costs other than poles and wire were capitalized, how the costs were tracked, how the costs were capitalized, and whether a formula was used to estimate the capitalized amount.

Company Response:

Costs capitalized were mainly for poles, transformers, wire, arrestors and connectors, meters and light fixtures. Capital work orders were established for the following capital items at the beginning of the restoration.

	Account Title	Act. #	Act. #
FE18164697W	Meters	1010	370E
FE18504697W	Distribution Station Equipment	1010	362E
FE18554697W	Distribution Poles	1010	364E
FE18564697W	OH Conductors	1010	365E
FE18584697W	Underground Conductors	1010	367E
FE18594697W	Overhead Transformers	1010	368H
FE18604697W	Buried Transformers	1010	368B
FE18614697W	Overhead Services	1010	369H
FE18624697W	Underground Services	1010	369B
FE18634697W	Install on Cust. Premises-AG	1010	371A
FE18654697W	Street Lighting	1010	373A

Please refer to Interrogatory 31 for the explanation of the capitalization process. The same process was used for all capitalized plant additions.

Respondent: Kathy Welch

38. Affiliate Costs. Please provide, for Hurricane Michael restoration work, a summary, by type, of any affiliate costs charged to the storm cost request, please explain how those costs were tracked and why those cost would not be considered as non-incremental.

Company Response:

FPUC’s propane division sold propane for generators to the electric division. The total cost of \$7,084.06 was included in fuel in MDN-4. In addition, employees who worked on the storm and coded their time to a storm work order were charged to the storm. Some of these costs were from affiliate companies. Time sheets were reviewed each pay period by a consultant to determine if any of the employees charged had been allocated to electric O & M costs through either a corporate or internal allocation process as part of base rate expenses. If not, the employee’s regular hours and overtime hour’s salary were charged to storm costs. The costs below are for employees who worked for PESCO, Natural Gas employees, Propane Employees or other affiliate companies. The classification they are included in on MDN-4 are shown in the table below. Since all of the costs are costs not charged to base operation & maintenance expenses, the costs are all incremental.

Type	Storm	Plant
Regular Payroll	\$ 36,589	\$ 3,149
Overtime Payroll	\$ 32,383	\$ 115
Payroll Overhead Allocations	\$ 7,238	\$ 1,309
	\$ 76,209	\$ 4,574

Respondent: Kathy Welch

39. Affiliate Costs. Please provide, for Hurricane Michael restoration work, the amount of affiliate costs included in O&M expense in each of the years 2012-2018 and provide the amount of affiliate costs charged to storm costs in each of the years 2012-2018.

Company Response:

Years	Booked in O & M Expenses	Booked in Storm Costs
2012		
2013		
2014	\$ 893	
2015		
2016		\$ 698
2017		\$ 7,535
2018		\$ 76,209

Respondent: Kathy Welch

67.

FPUC's Response to OPC's Second Set of Interrogatories Nos. 40, 41,42, 43, 44, 46, 47

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 67
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Shelley (41, 43) Spikes (40)
Welch (40,42, 46, 47) Cassel (44)

40. Please refer to FPUC's Petition at page 8. Please explain whether the work identified in Paragraph 13 is being performed by Company personnel and/or external contractors. Please provide the number of Company personnel and/or external contractors that are performing this restoration work and identify whether there are daily, weekly or monthly status reports that are focused on this work. If no status reports are being prepared, explain why not.

Company Response:

After July, all of the work referenced on page 8 of the Petition, is being completed by Company personnel with the exception of re-mapping of poles and updates of the mapping, which are being completed by an external contractor. In July, one other contractor, MDR, was performing some of this work.

There is not a formal status report produced for the work being performed by Company personnel or MDR, rather, the tasks are being assigned and completed via the routine service order process as the need is identified on the system. For the tasks assigned to the external contractor related to mapping, the Company identified the work and put it into the contract between the Company and that external contractor. That contract was provided in the response to OPC POD 1.4.

Respondent: Kathy Welch, Henry Spikes

41. Please refer to FPUC's Petition at page 9. Please explain in detail what is meant by the phrase "more expensive equipment at a higher cost of installation," as used in Paragraph 10, line 7 of this page (i.e. is the higher cost driven by the timing and circumstances related to the storm or just due to inflation).

Company Response:

The higher cost is driven by the fact that much of the plant destroyed was very old and inflation has increased the cost to replace it. The cost is also driven by the fact that FPUC often does its own installations, but due to the extreme circumstances FPUC only had enough personnel to supervise the contract crews and FPUC had to use contract labor to perform the work, which is at a higher cost. In addition, some of the damaged equipment is being replaced by newer technology devices. For instance, fused cutouts are being replaced with trip-saver devices that are more expensive, but also more reliable and cost effective in that these devices will reduce outages and provide faster restoration times going forward.

Respondent: Drane Shelley

42. Please refer to FPUC's Petition at page 9 and refer to the testimony of Michelle Napier at page 5, lines 19-23. Does the Company agree that they are earning a return on the plant that was destroyed and no longer providing service to customers?

Company Response:

Yes, in order to comply with FERC, we would earn a return on plant that was destroyed either thru the required recording process in accumulated depreciation or thru a regulatory asset for an extraordinary loss which is the approach we are asking for. FERC Accounting instructions require that any plant that is retired be credited to plant and debited to accumulated depreciation. It also requires cost of removal to be debited to accumulated depreciation. When assets are forced to be retired before the end of their useful life, due to extraordinary circumstances, a negative reserve component in the associated account reserve balance occurs in accumulated depreciation. This negative reserve component increases rate base and all companies, including FPUC, that have an early retirement earn a return on the negative reserve balance if they are not earning below their authorized rate of return. During depreciation studies, the Commission typically allows negative reserve balances to be amortized over the life of the depreciation study, or four years, but has amortized these costs over longer period of time. Hurricane Michael resulted in some of FPUC's plant being retired before the end of its' useful life. If the extraordinary event of a category 5 storm hitting the panhandle had not occurred, FPUC would have been able to recover these costs through depreciation over the remaining useful life of the asset. The depreciation would have been recoverable through base rates. In this filing, FPUC proposed transferring the undepreciated balance of the retired assets and the cost of removal net of salvage, that created the negative reserve component, to a regulatory asset and amortizing it

Interrogatory No. 42, cont.

over 30 years. Amortizing over a 30 year period instead of the four years between depreciation studies benefits the customer by reducing expenses in the first four years. The undepreciated portion of the assets retired and the cost of removal would be included in rate base whether through the traditional methodology, in accumulated depreciation, or as proposed, in a regulatory asset or extraordinary property loss account 182. Thus, as part of rate base, a return on these items would have been calculated as part of rate design. FPUC should not have to bear the loss on these assets since it had no control or responsibility for causing the premature retirement. We are proposing to earn the return now instead of waiting until our next rate case so that shareholders are not unduly harmed, and the customers benefit by amortizing the negative reserve balance over 30 years instead of four years.

Respondent: *Kathy Welch*

43. Please refer to FPUC's Petition at page 10, Paragraph 19 and the testimony of Michael Cassel at page 8, lines 22-23. Is the Company maintaining a log of the increased costs on the remaining high stressed equipment and the associated cost of repairs being incurred? If not, explain why not.

Company Response:

No log is being maintained. Repairs will be handled through the Company's regular maintenance or the service order process. The increased future repair costs were not included in the filing.

Respondent: Drane Shelley

44. Please refer to FPUC's Petition at page 10, Paragraph 20, and the testimony of Michael Cassel at page 5, lines 6-8. Regarding the lost customers in FPUC's Northwest Division, is the Company analyzing and maintaining a log or other written documentation of the current status of these customers including the current status of their locations, date(s) visited by the company, and whether the customer is rebuilding? If not, explain why not.

Company Response: The Company continues to monitor the status of customer accounts that it has, to date, considered to be “lost” to the system. There is no log associated with this process, rather the process involves ongoing interaction between our Customer Care department and our OPS personnel. Customers were initially identified based upon statements from customers that they were permanently disconnecting due to the Storm. OPS personnel were then instructed to confirm that the premise associated with the account was not connected. The Company continues to monitor its customer account numbers and reconnects in order to ensure that the identified “lost” customers are in fact lost to the system. Consequently, since the time of the filing initiating this proceeding, the Company has preliminarily determined that some of the customers may have already returned to the system, which would necessitate a revision to the Company’s filing. Due to the cross-checking required, the Company has not yet reached a final determination as to whether, or how many, customers may have already returned. The Company expects to submit a supplemental response to this request upon confirmation, and to the extent it may be necessary, will also revise its filing accordingly.

Respondent: *Mike Cassel*

46. Please refer to the testimony of Michael Cassel at page 8, lines 15-19. Please provide by month for 2019, the cost associated with tree trimming expense, explain how the Company identified the condition of the trees remaining, and what was budgeted for tree trimming expense for each month of 2019 given the assessment made.

Company Response:

Following is a schedule per month for 2019 reflecting the expense included in base rates, the budget associated with tree trimming, and the costs included in the filing related to tree trimming that were actually for 2018 invoices. It should be noted that the 2019 budget was prepared prior to the storm and was not adjusted for the condition of trees after Hurricane Michael's exit.

FPUC determined the condition of the trees through observation by operations personnel and have recently hired Davey Tree Services to perform an inspection and study of our existing trimming schedules going forward. The cost of this contract was not included in the storm costs filed.

Interrogatory No. 46, cont.

2019	Amount Expensed in Base Rate Expenses Account 593.2	Expense Budgeted 2019 for Account 593.2	Storm Related in Filing Booked in 2019 but related to October to December 2018	Total Tree Related Costs
Jan	\$ 81,742.94	\$ 88,557.00	\$ 646,306.00	\$ 728,048.94
Feb	\$ 124,220.05	\$ 88,557.00		\$ 124,220.05
Mar	\$ 142,103.35	\$ 88,557.00	\$ 991,271.00	\$ 1,133,374.35
Apr	\$ 115,502.53	\$ 88,557.00		\$ 115,502.53
May	\$ (8,566.16)	\$ 88,557.00		\$ (8,566.16)
Jun	\$ 153,825.44	\$ 88,557.00	\$ 518,478.00	\$ 672,303.44
Jul	\$ 82,193.26	\$ 88,557.00		\$ 82,193.26
Aug	\$ 63,170.81	\$ 88,557.00		\$ 63,170.81
Grand Total	\$ 754,192.22	\$ 708,456.00	\$ 2,156,055.00	\$ 2,910,247.22
Costs In Excess of Budget during the 8 months	45,736.22			

Respondent: *Kathy Welch*

47. Please refer to the testimony of Michelle Napier at page 3, lines 1-3. Please confirm that the costs requested do not include the increase in costs for tree trimming and leaking transformers discussed by Company witness Michael Cassel. If cannot confirm, please explain why not.

Company Response:

The costs requested do not include the increase in costs for tree trimming and leaking transformers.

Respondent: Kathy Welch

68.

FPUC's Response to OPC's Third Set of
Interrogatories Nos. 48-66

**(Nos. 56, 62, 63, 64, 65, 66 have
attachments)**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 68
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Shelley (48, 49, 51, 52)
Stankiewicz (48) Welch (50, 53-66)

48. Please refer to the response to OPC Production of Documents No. 1. Because many of the contractors do not identify a "Starting Travel Location" or "Ending Destination" for demobilization, please explain how this attachment provided the needed information for determining travel time. Also explain whether contractors with *N/A* in the "Starting Travel Location" or "Ending Destination" for demobilization means that the contractor is an external contractor that is embedded with the Company performing normal day to day work.

Company Response:

If the file did not identify a starting or ending location, it was because the contractor did not charge FPUC for mobilization time or demobilization time. None of the contractors, except for Davey Tree Trimming, were working for us prior to the Hurricane. However, some, like MDR and Pike, were already in our service territory.

Respondent: Drane Shelley and Justin Stankiewicz

49. Please provide a list of all embedded contractors.

Company Response:

FPUC uses internal staff to do normal day-to-day work. Davey Tree Trimming is the only contractor that could be considered embedded.

Respondent: Drane Shelley

50. Please refer to the response to OPC Interrogatory No. 16. Please provide a summary of the capitalized costs components for poles, conductors, overhead transformers and overhead service work orders. The summary should list each type of capital cost included in the calculation of the respective costs shown (i.e. for poles the applicable unit pole cost, the number of hours associated with setting the poles and the labor rate used, etc.). Similar detail should be provided for conductors, overhead transformers and overhead service work orders. Also provide for the same work orders the calculation of the average labor rate used to determine that cost component.

Company Response:

FPUC does not currently maintain a summary of capitalized cost components in the format being requested. As discussed in the Company's response to Interrogatory 31, contractor costs were allocated based on contractors that were led by FPUC crews. Therefore, the hours used to set poles or install wire were not determined by item, rather by allocating the costs based on the FPUC crew's time tracking. In addition, rates vary by contractor and all contractors were allocated to the various accounts. When the Company files the final numbers for this petition, it will include any adjustments for the final inventory that was taken after the filing.

Below the Company is providing the data for poles, conductors, overhead transformers, and overhead services in the format that is available.

	Costs	Quantity	Costs Per Item
Poles WO FE18554697W			
Labor	\$ 66,899.57	2,106	\$ 31.77
Payroll Overhead Allocations	\$ 42,106.74	2,106	\$ 19.99
Contractor Costs	\$ 6,832,320.83	2,106	\$ 3,244.22
Materials	\$ 1,639,566.49	2,106	\$ 778.52
Department Overhead Allocation	\$ 16,409.64	2,106	\$ 7.79
Total	\$ 8,597,303.27		
Conductors WO FE18564697W			
Labor	\$ 37,974.46	1,794,849	\$ 0.02
Payroll Overhead Allocations	\$ 24,246.58	1,794,849	\$ 0.01
Contractor Costs	\$ 3,840,554.91	1,794,849	\$ 2.14
Materials	\$ 862,001.56	1,794,849	\$ 0.48
Department Overhead Allocation	\$ 9,408.46	1,794,849	\$ 0.01
Total	\$ 4,774,185.97		
Overhead Transformers WO FE18594697W			
Labor	\$ 9,175.18	1,226	\$ 7.48
Payroll Overhead Allocations	\$ 6,238.48	1,226	\$ 5.09
Contractor Costs	\$ 932,543.07	1,226	\$ 760.64
Materials	\$ 2,234,539.55	1,226	\$ 1,822.63
Department Overhead Allocation	\$ 3,848.10	1,226	\$ 3.14
Total	\$ 3,186,344.38		
Overhead Services WO FE18614697W			
Labor	\$ 61,452.32	165,295	\$ 0.37
Payroll Overhead Allocations	\$ 46,012.59	165,295	\$ 0.28
Contractor Costs	\$ 2,198,297.96	165,295	\$ 13.30
Materials	\$ 535,559.60	165,295	\$ 3.24
Department Overhead Allocation	\$ 5,546.07	165,295	\$ 0.03
Total	\$ 2,846,868.54		

Respondent: Kathy Welch

51. Refer to the response to OPC Interrogatory No. 12. Please provide an explanation as to why contractors with higher rates per the attachment to this response were released later (i.e. ARC, Bluelake and Henkels were released after Irby, Pike, Chain and Enercon) than lower rate contractors if the policy was that "Contractors with higher rate were released sooner than lower rate vendors."

Company Response:

While the policy is to release higher rate contractors first when possible, there are considerations other than rates being evaluated as a part of this decision. Because of the extreme damage left after Hurricane Michael, the circumstances dictated that the Company consider contractor release priorities based on criteria such as, the type of work each contractor was doing, the areas that the contractors were working in, their crew size, the equipment that they had available, and logistics. Bluelake performed clean-up and other tasks in the restoration, so the scope of their work dictated that they remain longer than a contractor responsible for restoration activity. Rates are a priority, but never the sole factor in determining contractor releases, especially in a situation as extreme as Hurricane Michael cleanup.

Respondent: Drane Shelley

52. Refer to the response to OPC Interrogatory No. 12. Please explain why the total average cost per hour for FPL was higher than any of the other contractors if FPL (a member of SEE) is supposed to be based on cost only and the other contractors are cost plus a profit margin.

Company Response:

FPL's cost per hour is higher because the level of support was higher than other contractors. For example, FPL provides restoration support that is fully self-contained including its own support staff, lodging, facilities, and meals.

Respondent: Drane Shelley

53. Refer to the response to OPC Interrogatories Nos. 2 and 21. Please explain why the plant additions on Interrogatory No. 21 do not total to the plant additions total of \$5,414,119.80 on Interrogatory No. 2.

Company Response:

The difference is due to the reclassification of materials used for the “Alternative School” as shown in column N on the response to OPC ROG 1.2. The response to OPC Interrogatory No. 21 agrees with column Q on the response to OPC Interrogatory No. 2.

Respondent: Kathy Welch

54. Refer to the response to OPC Interrogatories Nos. 16 and 31. Please explain why the plant additions for poles on Interrogatory No. 16 do not match the total for poles on Interrogatory No. 31.

Company Response:

The response to Interrogatory No. 31 inadvertently did not include the adjustment for the projections, reclassifications, and the inventory correction shown on the response to Interrogatory No. 2. Interrogatory No. 31 should be revised to reflect the following:

Type Costs	FE18554697W		
Regular Salaries	\$ 36,886		
Overtime Salaries	\$ 30,014		
Payroll Overhead Allocations	\$ 42,107		
Total Clearing	\$ 109,007		
Total Contractor Costs	\$ 6,822,844		
Total Material Costs	\$ 1,649,042		
Overhead Allocation	\$ 16,410		
Grand Total	\$ 8,597,303		
<i>Note: \$729,717 recorded in materials should be moved to contractor costs. The amount has not been adjusted above so that as presented, it agrees with the filing.</i>			

Respondent: Kathy Welch

55. Refer to the response to OPC Interrogatory No. 32. Please confirm that the Normal Tree Trimming costs reflected do not include any storm related costs that were charged to the storm reserve. If cannot confirm, explain why not.

Company Response:

They do not.

Respondent: Kathy Welch

56. Refer to the response to OPC Interrogatories Nos. 32 and 33. Please explain why the annual costs by year are different.

Company Response:

The costs per year agree to column B except for 4 months of 2017 which inadvertently did not include some accruals. Please refer to the attached file titled “OPC ROG 3 number 56 revised”. The revision did not change any conclusions regarding the months storm recovery costs were incurred.

Respondent: Kathy Welch

57. Refer to the response to OPC Interrogatories Nos. 16 and 36. Please explain why the plant additions for Overhead Services on Interrogatory No. 16 does not match the total for Overhead Services poles on Interrogatory No. 36.

Company Response:

The response to Interrogatory No. 36 inadvertently did not include the adjustment for the projections, reclassifications, and the inventory correction shown on the response to Interrogatory No. 2. The revised response to Interrogatory No. 36 follows:

Type Costs	FE18564697W	FE18614697W	FE18634697W	Grand Total
Regular Salaries	\$ 18,005	\$ 41,786	\$ 22,730	\$ 82,521
Overtime Salaries	\$ 19,969	\$ 19,667	\$ 7,328	\$ 46,964
Payroll Overhead Allocations	\$ 24,247	\$ 46,013	\$ 25,440	\$ 95,699
<i>Total Clearing</i>	\$ 62,221	\$ 107,465	\$ 55,499	\$ 225,185
<i>Total Contractor Costs</i>	\$ 3,840,555	\$ 2,198,298	\$ 57,143	\$ 6,095,996
<i>Total Material Costs</i>	\$ 862,002	\$ 535,560	\$ 26,432	\$ 1,423,993
<i>Overhead Allocation</i>	\$ 9,408	\$ 5,546	\$ 58	\$ 15,013
Grand Total	\$ 4,774,186	\$ 2,846,869	\$ 139,131	\$ 7,760,186
Note: \$583,773 recorded in materials should be moved to contractor costs.				
The amount has not been adjusted above so that as presented it agrees with the filing.				

Respondent: Kathy Welch

58. Refer to the response to OPC Production of Documents No. 4, a. Please explain what the different work orders are that are listed for the respective invoices on pages FPUC-HM- 00020-22 (i.e. what is FE18164697W1070, etc.).

Company Response:

Storm capital costs and incremental costs were all charged to work orders in construction work in progress accounts. The following list shows the correlation between the work order number and the related FERC Account where the work order was expected to be capitalized. The storm reserve incremental work order was expected to be closed to the storm reserve. However, since FPUC is requesting the transfer to a regulatory asset, the amount is still in construction work in progress.

Work Order	Account Title	FERC #	
FE18164697W1070	Meters	1010	370E
FE18504697W1070	Distribution Station Equipment	1010	362E
FE18554697W1070	Distribution Poles	1010	364E
FE18564697W1070	OH Conductors	1010	365E
FE18584697W1070	Underground Conductors	1010	367E
FE18594697W1070	Overhead Transformers	1010	368H
FE18604697W1070	Buried Transformers	1010	368B
FE18614697W1070	Overhead Services	1010	369H
FE18624697W1070	Underground Services	1010	369B
FE18634697W1070	Install on Cust. Premises-AG	1010	371A
FE18654697W1070	Street Lighting	1010	373A
FE18164697R1089	Meters	1080	370E
FE18504697R1089	Distribution Station Equipment	1080	362E
FE18554697R1089	Distribution Poles	1080	364E
FE18564697R1089	OH Conductors	1080	365E
FE18584697R1089	Underground Conductors	1080	367E
FE18594697R1089	Overhead Transformers	1080	368H
FE18604697R1089	Buried Transformers	1080	368B
FE18614697R1089	Overhead Services	1080	369H
FE18624697R1089	Underground Services	1080	369B
FE18634697R1089	Install on Cust. Premises-AG	1080	371A
FE18654697R1089	Street Lighting	1080	373A
FE18904697S1430	Storm Reserve Incremental Costs		

Respondent: Kathy Welch

59. Refer to the response to OPC Interrogatories Nos. 1 and 2 and Exhibit MDN-4. Please explain the following differences in identification of the reported costs in the respective documents:
- (a) Where are the Alternative School costs on Interrogatories Nos. 1-2 included on MDN-4?
 - (b) Where are the Clearing costs on Interrogatories Nos. 1-2 included on MDN-4?
 - (c) Reconcile the material costs reflected on the two summaries.
 - (d) Explain why the sum of the three cost categories on Interrogatory No. 2 of \$67,391,473 is different by the \$185,181 from the sum of costs on MDN-4 of \$67,576,654 (\$66,029,798 + 1,546,856).
 - (e) Identify where the Regular Payroll, Overtime Payroll and Payroll Overhead Allocations that are on MDN-4 are included on Interrogatories Nos. 1-2.
 - (f) Reconcile the Contractor costs on the two summaries.

Company Response:

- a. **The Alternative School costs were not included in MDN-4. The costs to install the plant at the alternative school were removed from storm costs filed, and were billed to the schools.**
- b. **The clearing costs shown in the response to Interrogatory No. 2 were further broken down on the same response to Interrogatory No. 2 under the tab titled “Summary Clearing”. As shown on that response, the amounts reconciled with regular payroll, overtime payroll, and payroll overhead allocations on MDN-4.**
- c. **Materials on MDN-4 of \$6,612,654 agree with cell Q15 on “OPC ROG 1 number 2 Summary”.**
- d. **The difference is due to adding in the estimate of non-incremental costs as shown in cell P8 on the response “OPC ROG1 number 2 Summary” and in column F on the Summary Clearing tab on the same file. The detail for this amount was also provided in Interrogatory No. 29. The estimated non-incremental costs were included in MDN-4 on lines 2-4 but removed on lines 18-20. Therefore, they are not included in the net costs.**
- e. **In the ledger, these costs are allocated as clearing and are not broken down by category. Therefore, we provided a further analysis on the tab titled “Summary Clearing” in the response “OPC ROG 1 number 2 Summary”. This tab agrees to the total line for “Clearing” on the summary of \$1,393,456.34 but also shows the amount in the detail used to include the amounts for regular payroll, overtime payroll, and payroll overhead allocations on MDN-4.**

- f. **Cell Q9 on the response to OPC ROG 1 number 2 Summary of \$54,526,702.81 reconciles to the contractor amount of \$54,526,703 in MDN-4. The response related to contractor costs was further expanded in its 2nd revision to Interrogatory No. 2 when the costs were input into OPC's format.**

Respondent: Kathy Welch

60. Refer to the response to OPC Interrogatory No. 2. Please explain the following:

- (a) What type of costs are the Clearing costs that are included in Plant and Removal?
- (b) What type of costs are the Alternative School costs included in Plant and Removal?

Company Response:

- a. **The clearing costs shown in the response to Interrogatory No. 2 were further broken down on the same response under the tab titled “Summary Clearing”. As shown on this schedule, the costs included salaries, overtime, payroll taxes, benefit costs, department expenses and vehicle expenses.**
- b. **No costs for the “Alternative School” were included in the filing. Rather, contractor costs and materials were removed from the filing when the amounts related to the rebuilding of those two schools were determined.**

Respondent: Kathy Welch

61. Please define "Alternative School".

Company Response:

The term "Alternative School" used in the response to Interrogatory No. 2, was used for the costs for rebuilding both Jackson Alternative School and Sunland. The term was used to identify the costs related to the two projects that were removed from storm costs and charged to the two schools directly.

Respondent: Kathy Welch

62. Please provide a list of invoices by vendor and vendor type for line 7 on MDN-4 Employee Expenses. Use the spreadsheet provided via email.

Company Response:

Please refer to the file titled "OPC ROG number 62 to 66 invoice summary".

Respondent: Kathy Welch

63. Please provide a list of invoices by vendor and vendor type for line 9 on MDN-4 Logistics. Use the spreadsheet provided via email.

Company Response:

Please refer to the file titled "OPC ROG number 62 to 66 invoice summary".

Respondent: Kathy Welch

64. Please provide a list of invoices by vendor and vendor type for line 10 on MDN-4 Fuel. Use the spreadsheet provided via email.

Company Response:

Please refer to the file titled "OPC ROG number 62 to 66 invoice summary".

Respondent: Kathy Welch

65. Please provide a list of invoices by vendor and vendor type for line 11 on MDN-4 Equipment Rental. Use the spreadsheet provided via email.

Company Response:

Please refer to the file titled "OPC ROG number 62 to 66 invoice summary".

Respondent: Kathy Welch

66. Please provide a list of invoices by vendor and vendor type for line 12 on MDN-4 Materials. Use the spreadsheet provided via email.

Company Response:

Please refer to the file titled “OPC ROG number 62 to 66 invoice summary”.

Respondent: Kathy Welch

69.

FPUC's Response to OPC's Fourth Set of Interrogatories Nos. 69-72, 74-78, 80-82, 84-95

(Nos. 72, 80, 82, 85 have attachments)

(Nos. 91, 94, 95 have confidential attachments, Document No. 1077-2019)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 69
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Adams (93) Cutshaw (70, 89)
Shelley (69, 84) Spikes (72, 75, 77, 78, 80-82,
85-88, 90-92) Welch (71, 74,...

69. Refer to the response to OPC Production of Documents No. 4, Folder 4aaaa. During the time frame the contractors worked, there is a time gap from 4/12/19 to 4/17/19 that is not billed for. Please explain why there is a time gap and whether any costs were included in restoration costs for contractor employees and were the contractor employees housed and fed during this time gap?

Company Response:

MDR was one of two contractors that performed work in 2019. After the initial restoration period, MDR employees worked four 12 hour days a week for most of the time they were contracted. FPUC did not house or feed these employees when they were not working since they returned to their homes. In addition, FPUC was not responsible for the travel expenses for the MDR employees returning home or coming back to FPUC.

Respondent: Drane Shelley

70. Refer to the response to OPC Production of Documents No. 4, Folder 4cc, 4dd, 4aa Confidential, 4bb Confidential, 4hh Confidential. Please explain why ENERCON costs are recoverable, the period of time covered by the payment, and why the invoices for this vendor are different from the costs reflected. Please also explain whether and how any costs billed in excess of what is reflected in contractor costs will be recovered.

Company Response:

Work performed by Enercon during the period October 14, 2018 to November 2, 2018, was related to collection of storm damage assessment information. This information was used during the storm to order essential materials and was provided to restoration crews to aide in the restoration efforts and reduce restoration times. Invoices ESI-064114 and ESI-067449 were provided in response to OPC Production of Documents 1 number 4 in files 4aa, 4bb, 4cc, 4dd, 4hh, 4y, and 4z. These files include invoicing and backup information. Two invoices were not provided because they were below the stated threshold of \$25,000. These invoices, which were mainly for car rental and meal expense shows that, although invoicing was delayed, the work performed and invoiced occurred during the time frame specified above.

In addition to the costs incurred during the initial storm restoration, a pro-forma adjustment was made to the filing for an estimate from Enercon of \$1 million to update the GIS mapping system for all of the changes to the poles, transformers, equipment and conductors that occurred during the Hurricane Michael restoration process. It is essential that this system be updated in order to have an accurate data base of facilities in service. Without an accurate database, it will be difficult to provide accurate counts of in service materials, location of facilities and determine outage information that occurs during the year. The pro-forma was included in plant additions in the filing.

No excess costs are expected since the projected costs are based on a contract.

Respondent: Mark Cutshaw

71. Refer to the response to Staff Interrogatory No. 11. Please provide the gross book value of plant and the net of depreciation value of plant in the Northwest Division Distribution System prior to Hurricane Michael. If poles and wires can be separated out, please provide that information also.

Company Response:

Poles can be separated out, as reflected below. Wire, however is incorporated within conductors and services below and not separately recorded.

Plant	Accumulated Depreciation	Grand Total	
\$ 11,878,641.70	\$ (6,460,469.79)	\$ 5,418,171.91	Distribution Poles
\$ 8,596,973.24	\$ (6,650,578.58)	\$ 1,946,394.66	Overhead Conductors
\$ 1,317,729.30	\$ (466,948.38)	\$ 850,780.92	Underground Conductors
\$ 2,007,988.19	\$ (1,215,538.14)	\$ 792,450.05	Underground Services
\$ 2,722,715.29	\$ (2,118,312.40)	\$ 604,402.89	Overhead Services
\$ 19,757,736.00	\$ (13,182,445.70)	\$ 6,575,290.30	Other Northwest Division Plant
\$ 46,281,783.72	\$ (30,094,292.99)	\$ 16,187,490.73	

Respondent: Kathy Welch

72. Refer to the response to OPC Production of Documents No. 4, folder 4dddd, Bates Number FPUC-HM-00358. The separate documents for the respective foreman could not be located in the information provided. Please identify where the information was provided and if not provided, please explain why not.

Company Response:

Please refer to the attached file “OPC ROG 4 number 72-MDR Invoice 14-24561” (Not Confidential). The support was not originally provided due to additional documentation located in a different location in the invoice system that was not known during the initial preparation of the documents.

Respondent: Henry Spikes

74. Refer to the response to OPC Production of Documents No. 4, folder 4hhhh, Bates Number FPUC-HM-00669 and folder 4kkkk, Bates Number FPUC-HM-00845. Please explain how bills for contractors that are primarily labor and equipment could be misclassified as materials, and explain whether the misclassification would impact the calculation of the amount capitalized.

Company Response:

In preparing the filing, each of the over 6,000 charges made had to be classified into one of the categories used on MDN-4. The material classification to costs for the portion of two invoices was inadvertently charged to plant instead of the appropriate classification of contractor. The misclassification increases consulting costs and reduces material costs recorded to plant.

Respondent: Kathy Welch

75. Refer to the response to OPC Production of Documents No. 4, folder 4kkkk, Bates Number FPUC-HM-00845. Please explain how invoices dated October 31, 2018, can reflect labor through November 4, 2018, including the supporting invoices for the foreman dated October 31, 2018, which are for work performed from October 29 through November 4. Please also explain how the reported time for October 31 through November 4 would be adjusted if someone did not work the days listed, and identify the invoices where an adjustment was required.

Company Response:

According to MDR, they backdated the invoice because they included the revenue in their October books. However, time sheets for October 31 through November 4 were reviewed and approved by FPUC personnel.

Respondent: Henry Spikes

76. Refer to the response to OPC Production of Documents No. 4, folder 4pp, Bates Number FPUC-HM-01299. Please explain how the hours worked on October 29 and October 30 as shown on this time sheet were “HOURS WORKED PRIOR TO HURRICANE MICHAEL” as indicated on the time sheet.

Company Response:

Since the writing on the invoice is under the dates 10/31 to 11/4 and these were after Hurricane Michael, this note is obviously not correct. Since the comments say that this crew worked for another company during this time frame, the note written by the contractor probably referred to the job prior to Hurricane Michael.

Respondent: Kathy Welch

77. Refer to the response to OPC Production of Documents No. 4, folder 4s, Bates Number FPUC-HM-01428. Please explain how the billing of 560 hours is supported by time sheets (Bates Nos. FPUC-HM-01429 and FPUC-HM-01430) total 530 hours.

Company Response:

Chain Electric has been contacted about the discrepancy and will be providing a credit of \$2,787.66.

Respondent: Henry Spikes

78. Refer to the response to OPC Production of Documents No. 4, folder 4u, Bates Number FPUC-HM-01551. Please explain how this bill was approved for payment with 80 hours being billed on both October 22 and October 23 (Bates No. FPUC-HM-01552) yet the travel from New Orleans to Marianna began on October 24 (Bates No. FPUC-HM-01554).

Company Response:

Crew 123 actually began work on October 18, 2019 as shown on invoice 124594J. Page 9 in folder 4u was incorreccted and although the dates were changed on the top line, the rest of the form had not been updated.

Respondent: Henry Spikes

80. Refer to the response to OPC Production of Documents No. 4, folder 4v, Bates Number FPUC-HM-01695. Is there a time sheet for October 20 and 21, 2018, and, if so, please explain why it was not provided.

Company Response:

Please refer to the attached file “OPC ROG 4 number 80-Chain Electric backup 123738” (Non-Confidential). The time sheet for October 20th and 21st was not originally provided due to additional documentation located in a different location in the invoice system that was not known during the initial preparation of the documents.

Respondent: Henry Spikes

81. Refer to the response to OPC Production of Documents No. 4, folder 4vvv, Bates Number FPUC-HM-01823. Please explain how this crew demobilized on November 15 to Columbia, Mississippi and were still paid, 16 hours a day for 3 days, for a total of 288 hours for the days November 16 through November 18.

Company Response:

This crew did not return to Mississippi as shown on the document in folder 4vvvv. The crew continued to work in Marianna. Please refer to OPC Production of Documents 4 vvvv, Bates Number 1823 which shows the hours worked after the 15th.

Respondent: Henry Spikes

82. Refer to the response to OPC Production of Documents No. 4, folder 4p, Bates Number FPUC-HM-01270. Please identify where the supporting documents are for the invoices of \$35,360.78, \$36,180.22, \$38,007.52, \$39,808.79, \$41,871.32 and \$43,560.00 as listed on this document.

Company Response:

Please refer to the attached file “OPC ROG 4 number 82-Chain Electric”.

Respondent: Henry Spikes

84. Refer to the response to OPC Production of Documents No. 4, folder 4zzzz, Bates Number FPUC-HM-02056. Please explain why it was necessary to pay for 4 tractor trucks and lowboys when there were only three pieces of equipment that required towing.

Company Response:

Because of the extensive amount of materials required for restoration, we contracted MDR to provide the extra tractor truck and lowboys to haul poles, transformers, wire and miscellaneous materials from our Operations Warehouse to a staging site outside of Marianna for use by the contractors.

Respondent: Drane Shelley

85. Refer to the response to OPC Production of Documents No. 6a. Were there time sheets supporting the billings included in this folder, and, if not, please explain why they were not provided and how the time billed was verified by the Company.

Company Response:

Please refer to the attached file “OPC ROG 4 number 85-ABC Tree (Not Confidential). The support was not originally provided due to additional documentation located in a different location in the invoice system that was not known during the initial preparation of the documents.

Respondent: Henry Spikes

86. Refer to the response to OPC Production of Documents No. 6b, Bates Numbers FPUC-HM-02201 and 02202. Please explain why payment was made for 360 hours when the time sheets show 348 hours.

Company Response:

The contract terms stated that the Company agreed to pay a minimum charge of twelve hours each Day for an employee at the job site. Please refer to the response to “OPC POD 1 number 7 vegetation contracts” on page 13 of 19. Section 6 of the contract requires the minimum charge.

Respondent: Henry Spikes

87. Refer to the response to OPC Production of Documents No. 6c, Bates Numbers FPUC-HM-02210 and 02211. Please explain why payment was made for 360 hours when the time sheets show 348 hours.

Company Response:

The contract terms stated that the Company agreed to pay a minimum charge of twelve hours each Day for an employee at the job site. Please refer to the response to “OPC POD 1 number 7 vegetation contracts” on page 13 of 19. Section 6 of the contract requires the minimum charge.

Respondent: Henry Spikes

88. Refer to the response to OPC Production of Documents No. 6c, Bates Numbers FPUC-HM-02216 and 02217. Please explain what the October 26 and 27 billing was for since the remarks indicate that work was only performed prior to those dates.

Company Response:

Davey Tree actually worked the whole week and into the next. According to Davey Tree, the note section on the time sheet was just not filled out for those two days.

Respondent: Henry Spikes

89. Refer to the Confidential response to OPC Production of Documents No. 4, Folder 4y. Please explain how the Company verified the hours on the invoice on Bates Numbers FPUC-HM-01946 – 01948 absent any time reports.

Company Response:

Our Director of Business Development and Generation met with the Enercon supervisors daily and verified the number of employees and the hours worked and approved time logs daily via e-mail. The e-mails and attachments were provided in responses OPC POD 1 number 4 cc, dd, ee, ff, and gg.

Respondent: Mark Cutshaw

90. Refer to the Confidential response to OPC Production of Documents No. 4, Folder 4jj. Please explain why the time reports provided as support do not total to the 7,318 hours billed.

Company Response:

Please refer to the Folders 4 kk and 4 ll provided in response to OPC Production of Documents number 4 which provided additional hours thru 11/2/2018.

Respondent: Henry Spikes

91. Refer to the Confidential response to OPC Production of Documents No. 4, Folder 4kkk. Did the Company receive time sheets for Bates Numbers FPUC-HM-00831 and if not, how did the Company verify the time billed.

Company Response:

Yes, we did. Please refer to the attached file “OPC ROG 4 number 91 Pike Electric (confidential).

Respondent: Henry Spikes

92. Refer to the Confidential response to OPC Production of Documents No. 4ppp, Bates Numbers FPUC-HM-01328 and 01330. Please explain why payment was made for 290 hours when the time sheet shows 232 hours.

Company Response:

Pike will be issuing a correction to this invoice.

Respondent: Henry Spikes

93. Refer to the Confidential response to OPC Production of Documents No. 4qqq, Bates Number FPUC-HM-01395. Was this page generated by the Company or by the vendor? If the page was Company generated, please explain how the respective percentages were determined, and whether this is how the capitalized amount was determined in the request. If the page was generated by the vendor, please explain how the vendor knew what "Account Code" to charge, and how they knew what percentage to assign to the respective Account Code.

Company Response:

The page referenced was Company generated. Initially, there were limited project codes created and an allocation was arrived at based on an initial visual inspection. After the work was started, we determined that some of the damage was repairable and additional project codes were needed to correctly capture the work being done by the contractors. The initial charges were reversed and re-booked to the correct work orders based on the time charges of the FPUC employees leading the crews.

Respondent: Bill Adams

94. Refer to the response to OPC Production of Documents No. 4. The following invoices for Chain Electric Company could not be located. Please identify where they may be found or, if not provided, please explain why not.

125434J

125439J

124282

124554J

123736

123744

125602J

Company Response:

Invoices 125434J, 125439J, 124282, 124554J, 123736, and 123744 were provided in the response “OPC POD 1 number 4 r –Chain Electric C”. Invoice 125602J was missed when scanned but is attached as “OPC ROG 4 number 94-Chain Electric Invoice” (Not Confidential).

Respondent: Kathy Welch

95. Refer to the Confidential response to OPC Production of Documents No. 4. The following invoices for Pike Electric LLC could not be located. Please identify where they may be found or, if not provided, please explain why not.

236399

236415

246310

246319

246321

246318

246315

246322

246316

243428

243424

Company Response:

Invoices 236399, 236415, 246310, 246319, 246321, 246318, 246315, 246322, 246316, and 243428 were in the response "OPC POD 1 number 4rrr. Invoice 243424 was skipped during scanning and is attached as "OPC POD 4 number 95 Pike invoice 243424."(Confidential).

Respondent: Kathy Welch

70.

FPUC's Response to OPC's Fifth Set of
Interrogatories Nos. 96-99, 101, 103, 106,
107,109,110, 111

(No. 97 has attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 70
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Cutshaw (106) Spikes (103)
Welch (96-99, 101, 103, 107, 109,110, 111)

96. Refer to the response to Citizens Interrogatory No. 68. Please explain how the estimated time was determined for the amounts on lines 18-20 and explain how with the amounts recorded and removed that regular payroll in the amount of \$453,239 would be classified as incremental.

Company Response: Please refer to the response to “OPC POD 3 #19” for the calculation of the estimated non-incremental amount. The regular payroll included as incremental was for regular time for employees who were not normally charged to electric expenses such as gas, propane, or corporate employees or payroll that exceeded the normal electric allocation if the employee was a common employee and their salary was normally allocated to electric operations. It also includes the Inclement Weather Employee Compensation payroll.

Respondent: Kathy Welch

97. Refer to the response to Citizens Interrogatory No. 70. Please explain how the \$1 million was recorded, where it is included on Company Exhibit MDN-4 and where in the response to Citizens' Interrogatory No.2 the amount was pro-forma to plant additions.

Company Response: Please refer to the response to “Revised OPC ROG 1 number 2 detail”, the tab titled “Summary All” Line 27. Also refer to the file “2nd revision OPC ROG 1 number 2 detail contractor costs only”, the tab titled “Contractors”, line 142.

Respondent: Kathy Welch

98. Refer to the response to Citizens Interrogatory No. 71. Please provide the retirements due to Hurricane Michael in a format similar to that provided in this response and provide another comparable schedule showing the capitalized amounts that resulted from Hurricane Michael.

Company Response: The amounts as originally filed follow:

	Storm Additions	Storm Retirements
Meters	\$ 726,441	\$ (49,088)
Distribution Station Equipment	\$ 11,885	
Distribution Poles	\$ 8,533,656	\$ (341,872)
OH Conductors	\$ 4,794,406	\$ (280,444)
Underground Conductors	\$ 252,158	
Overhead Transformers	\$ 3,209,530	\$ (250,997)
Buried Transformers	\$ 98,538	\$ (71,205)
Overhead Services	\$ 2,862,588	\$ (82,847)
Underground Services	\$ 30,873	
Install on Cust. Premises-AG	\$ 203,844	\$ (410,969)
Street Lighting	\$ 509,698	\$ (104,456)
	\$ 21,233,619	\$ (1,591,879)

Respondent: Kathy Welch

99. Refer to the response to Citizens Interrogatory No. 71. Please confirm that the response reflects only costs for the Northwest Division Distribution System.

Company Response: The response to number 71 only relates to the Northwest Division Distribution System.

Respondent: Kathy Welch

101. Refer to the response to Citizens Interrogatory No. 71. Excluding the Northwest Division Distribution System, please provide comparable distribution and transmission amounts for the remainder of the system prior to the storm, then provide the retirements due to Hurricane Michael and provide the capitalized amounts that resulted from Hurricane Michael.

Company Response: Based on clarification provided, the following are the pre-storm balances of transmission and distribution plant and accumulated depreciation for the Northeast Division. There were no additions or retirements related to Hurricane Michael.

Northeast Division			
Plant	Accumulated Depreciation	Grand Total	Account Description
\$ 17,629.00	\$ 889.93	\$ 18,518.93	Land and Right of Way
\$ 1,919,496.27	\$ (53,983.33)	\$ 1,865,512.94	Transmission Structures and Improvements
\$ 6,943,880.48	\$ (1,331,741.25)	\$ 5,612,139.23	Transmission Station Equipment
\$ 224,802.40	\$ (216,507.95)	\$ 8,294.45	Transmission Towers and Fixtures
\$ 5,462,477.11	\$ (1,055,686.35)	\$ 4,406,790.76	Transmission Poles
\$ 3,093,772.09	\$ (516,455.01)	\$ 2,577,317.08	Transmission Overhead Cond. and Devices
\$ 6,787.55	\$ (5,881.69)	\$ 905.86	Transmission Roads and Trails
\$ 48,267.36	\$ (24,065.82)	\$ 24,201.54	Distribution Land
\$ 1,166,633.95	\$ (81,441.79)	\$ 1,085,192.16	Distribution Land Rights
\$ 11,151,292.61	\$ (2,519,890.21)	\$ 8,631,402.40	Distribution Station Equipment
\$ (0.00)	\$ 28,927.45	\$ 28,927.45	Distribution Station Equipment
\$ 4,686,717.40	\$ (2,106,564.84)	\$ 2,580,152.56	Distribution Poles, Towers and Fixtures
\$ 6,313,642.44	\$ (3,217,370.74)	\$ 3,096,271.70	Distribution Overhead Cond. and Devices
\$ 6,341,079.58	\$ (1,166,614.05)	\$ 5,174,465.53	Distribution Underground Conduit
\$ 8,096,586.45	\$ (3,117,116.64)	\$ 4,979,469.81	Distribution Underground Cond. and Devices
\$ 10,335,628.80	\$ (7,340,769.53)	\$ 2,994,859.27	Distribution Transformers
\$ 6,495,839.38	\$ (4,363,593.74)	\$ 2,132,245.64	Distribution Services
\$ 2,339,466.37	\$ (1,911,385.89)	\$ 428,080.48	Distribution Meters
\$ 1,620,705.04	\$ (981,162.93)	\$ 639,542.11	Distribution Install on Customer Premises
\$ 1,828,961.74	\$ (1,026,637.88)	\$ 802,323.86	Distribution Street Lighting
\$ 320,005.23	\$ -	\$ 320,005.23	Distribution Services
\$ 78,413,671.25	\$ (31,007,052.26)	\$ 47,406,618.99	

Respondent: Kathy Welch

103. Refer to the response to Citizens Interrogatory No. 81. Please explain why the time sheet (Bates FPUC-HM-01826) supporting the hours billed on Bates Number 1823 indicates traveling to Mississippi on November 15th if the crews did not demobilize.

Company Response: Two members of the crew demobilized and the rest remained and were joined by three other crew members.

Respondent: Kathy Welch and Henry Spikes

106. Refer to the response to Citizens Interrogatory No. 89. Please explain, in detail, how the time reported on an email after the time period worked for a high number of workers was verified by a single individual at the Company.

Company Response: During the first days after the storm impact, there was very limited voice and data communications available. As such, nearly all of the communication with contractors was limited to face to face meetings during the course of the day. Most of the face to face meetings involved interaction between FPUC personnel with the supervisory personnel from the contractor. However, each day there was at least one time during the day where all workers were verified by FPUC personnel to ensure the appropriate number of personnel were on the job. As voice and data communications improved, it was then possible to document work time in email form on a routine basis.

Respondent: Mark Cutshaw

107. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule A-land Schedule C-1. Please explain how each of the respective amounts were determined and why the (\$2,292,738) on line 7 is an appropriate number in determining the Net Operating Deficiency on line 8.

Company Response: The amounts that went into the estimated (\$2,292,738) were based on a traditional rate case approach and are:

Amount on C-1	Amount on C-2	Description
\$ 482,681		A reduction in revenue of \$482,681 for lost customers due to the storm. The calculation of the amount used is on MDN-5 and was based on 779 customers. Some of those customers have since come back on we will provide a revised estimate of in the updated filing. In 2019, after Hurricane Michael, FPUC is unable to earn the revenue established in the stipulation agreement in the last rate case, Docket Number 20140025-EI and the limited proceeding in Docket Number 20170150-EI due to the loss of customers from Hurricane Michael. Revenue lost was based on the customers still not able to take service at the end of 2019. After 14 months, customers who have not been able to accept service or have left the area, are not expected to change and we expect the decrease in our revenue in our updated filing to continue.
\$ 732,108		An increase in depreciation expense of \$732,108. The estimated depreciation is calculated on Schedule B3 and is based on additions net of retirements multiplied by the approved depreciation rates. Because the cost to install plant additions back when the system was originally installed was so much lower than the current cost, a significant investment was made to plant in service as a result of the storm. The increased plant results in increased depreciation expense which was not taken into consideration when our base rates were established.
	\$ 1,305,750	Amortization of the Regulatory Asset for Storm Expenses Over 30 Years
	\$ 123,837	Amortization of the Regulatory Asset Related to Lost Revenue Over 5 Years
	\$ 196,857	Amortization of the Regulatory Asset Related to Expenses Not Recovered In Base Rates Over 5 Years
	\$ 262,354	Amortization of the Regulatory Asset for Cost of Removal, Salvage and Undepreciated Retirements Over 30 Years
\$ 1,888,798		The reason for establishing these assets have been described in our petitions in Docket Numbers 20190155-EI and 20190156-EI.
\$ 390,831		An increase in property tax of \$390,831 for the estimated net plant additions. The taxes were based on a 2% property tax rate times the plant additions.
	\$ (406,944)	Income Tax Savings from Additional Property Tax, Lost Revenue, and Depreciation
	\$ (478,716)	Income Tax Savings from Additional Amortization of the Regulatory Assets
	\$ (316,019)	Income Tax Savings related to Interest Synchronization
\$ (1,201,679)		A decrease in income tax expense of (\$1,201,679). This decrease was calculated based on three components on Schedule C-2, the pretax amounts before the amortization, the amortization, and an interest synchronization calculation. Formulas can be found at the bottom of schedule C-1 and in the C-2 schedule in the response to "OPC POD 3 #20 Original Limited Proceeding filing". A traditional rate case approach was used in these calculations.
\$ 2,292,739		

Respondent: Kathy Welch

109. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule A-1. Please explain why the calculation on Schedule A-1 does not double count the lost revenues since lost revenues are reflected in both the required net operating income on line 5 and also in the operating loss reflected on line 7.

Company Response: The return on the regulatory asset for the lost customers which is included in line 5 relates to revenue that the Company could not receive from November 2018 to December 2019, which caused the Company to earn less than its authorized return during this period at a significant cost to the shareholders. Therefore, we have requested that this amount be recorded as a regulatory asset and then included for purposes of determining the appropriate incremental revenue increase necessary to recover the Company's losses from Hurricane Michael. The amount included in line 7, reflects the reduction in revenue going forward that we will not be able to recover through base rates due to the lost customers and the amortization of the regulatory asset for the lost revenue from November 2018 to December 2019.

Respondent: Kathy Welch

110. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule B-3. Please provide the for the additions to plant: the number of poles replaced, the miles of conductor replaced, and the number of transformers replaced along with the respective associated costs by type.

Company Response: FPUC objects to the extent that this request is unclear. Notwithstanding and without waiving this objection, FPUC states that these estimates were already provided in the response to OPC's 1st Set of Interrogatories Number 16.

Respondent: Kathy Welch

111. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule B-3. Please provide the for the retirements to plant: the number of poles retired, the miles of conductor retired, and the number of transformers retired along with the respective associated costs by type and date of installation to the extent available.

Company Response: The original estimate of retirements was based on all retirements made from the date of the storm thru April 2019. However, the updated filing was based on a detailed review of all disposal documents. A summary of the poles retired, the miles of conductor retired, and the number of transformers retired along with the respective associated costs follow. The detail for the individual retirements including the dates of the original purchase and costs are being provided in the response to OPC 3rd Set of Production of Documents Number 22.

Account	Amount	Units
364E	\$ 368,537.51	2248 Poles
365E	\$ 293,022.89	2,188,588 feet of wire
367E	\$ -	
368B	\$ 4,189.25	144 Transformers
368H	\$ 234,350.44	1,227 Transformers
369B	\$ -	
369H	\$ -	
370E	\$ 43,189.50	592 Meters
371	\$ 470,834.18	591 Light Fixtures and 5,130 feet of wire
373A	\$ 15,291.96	127 Light Fixtures and 850 feet of wire
Grand Tot	\$ 1,429,415.73	

Respondent: Kathy Welch

71.

FPUC's Revised Responses to OPC's Fifth
Set of Interrogatories, Nos. 98, 99, 104, 107,
and 111

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 71
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Welch (98, 99, 104,107,111)

98. Refer to the response to Citizens Interrogatory No. 71. Please provide the retirements due to Hurricane Michael in a format similar to that provided in this response and provide another comparable schedule showing the capitalized amounts that resulted from Hurricane Michael.

Company Response: The amounts as originally filed follow:

	Storm Additions	Storm Retirements
Meters	\$ 726,441	\$ (49,088)
Distribution Station Equipment	\$ 11,885	
Distribution Poles	\$ 8,533,656	\$ (341,872)
OH Conductors	\$ 4,794,406	\$ (280,444)
Underground Conductors	\$ 252,158	
Overhead Transformers	\$ 3,209,530	\$ (250,997)
Buried Transformers	\$ 98,538	\$ (71,205)
Overhead Services	\$ 2,862,588	\$ (82,847)
Underground Services	\$ 30,873	
Install on Cust. Premises-AG	\$ 203,844	\$ (410,969)
Street Lighting	\$ 509,698	\$ (104,456)
	\$ 21,233,619	\$ (1,591,879)

Company Updated Response: The updated amounts follow:

	Storm Additions	Storm Retirements
Meters	\$ 752,207	\$ (43,190)
Distribution Station Equipment	\$ 11,885	
Distribution Poles	\$ 8,051,371	\$ (368,538)
OH Conductors	\$ 4,656,583	\$ (273,349)
Underground Conductors	\$ 259,864	
Overhead Transformers	\$ 2,790,363	\$ (234,350)
Buried Transformers	\$ 100,115	\$ (4,190)
Overhead Services	\$ 2,665,177	
Underground Services	\$ 33,481	\$ (19,674)
Install on Cust. Premises-AG	\$ 207,803	\$ (470,834)
Street Lighting	\$ 474,478	\$ (15,292)
	\$ 20,003,327	\$ (1,429,416)

Respondent: Kathy Welch

99. Refer to the response to Citizens Interrogatory No. 71. Please confirm that the response reflects only costs for the Northwest Division Distribution System.

Company Response: The response to number 71 only relates to the Northwest Division Distribution System.

Company Updated Response: No change from original response.

Respondent: Kathy Welch

104. Refer to the response to Citizens Interrogatory No. 83. Please explain how the changes reflected on Schedule B-3 are incorporated in any of the adjustments shown on Schedule B-2, lines 20-23, include specifics as to how the retirements as shown on Schedule B-3 are reflected in the calculation on Attachment G to the Limited Proceeding Petition filed on August 7, 2019.

Company Response: Please refer to the response to “OPC POD 3 #20”. The additions and retirements were not considered adjustments to the amounts and therefore, not included on Schedule B-2. They were recorded directly as the plant additions on Schedule B-1 (Refer to Cell D18 on Schedule B-1 and Cell E-46 on B-3. Lines 20 to 23 on Schedule B-2 consist of the amortization of the requested regulatory assets. Formulas referencing the source of those lines can be found in “OPC POD 3 #20”. The detail for the requested regulatory asset on Attachment G in cells E and F8 to 18 have already been provided in the response to “Revised OPC ROG 1 number 2 Detail”. The unamortized balance on this schedule (Cell G-37 on the tab titled “Regulatory Asset for AD change” was recorded as an adjustment to working capital on Schedule B-2 (cell K-43). The yearly amortization of the regulatory asset is recorded in cell F-29 on Schedule C-2.

Company Updated Response: No change from original response.

Respondent: Kathy Welch

107. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule A-land Schedule C-1. Please explain how each of the respective amounts were determined and why the (\$2,292,738) on line 7 is an appropriate number in determining the Net Operating Deficiency on line 8.

Company Response: The amounts that went into the estimated (\$2,292,738) were based on a traditional rate case approach and are:

Interrogatory No. 107 (cont.)

Amount on C-1	Amount on C-2	Description
\$ 482,681		A reduction in revenue of \$482,681 for lost customers due to the storm. The calculation of the amount used is on MDN-5 and was based on 779 customers. Some of those customers have since come back on we will provide a revised estimate of in the updated filing. In 2019, after Hurricane Michael, FPUC is unable to earn the revenue established in the stipulation agreement in the last rate case, Docket Number 20140025-EI and the limited proceeding in Docket Number 20170150-EI due to the loss of customers from Hurricane Michael. Revenue lost was based on the customers still not able to take service at the end of 2019. After 14 months, customers who have not been able to accept service or have left the area, are not expected to change and we expect the decrease in our revenue in our updated filing to continue.
\$ 732,108		An increase in depreciation expense of \$732,108. The estimated depreciation is calculated on Schedule B3 and is based on additions net of retirements multiplied by the approved depreciation rates. Because the cost to install plant additions back when the system was originally installed was so much lower than the current cost, a significant investment was made to plant in service as a result of the storm. The increased plant results in increased depreciation expense which was not taken into consideration when our base rates were established.
	\$ 1,305,750	Amortization of the Regulatory Asset for Storm Expenses Over 30 Years
	\$ 123,837	Amortization of the Regulatory Asset Related to Lost Revenue Over 5 Years
	\$ 196,857	Amortization of the Regulatory Asset Related to Expenses Not Recovered In Base Rates Over 5 Years
	\$ 262,354	Amortization of the Regulatory Asset for Cost of Removal, Salvage and Undepreciated Retirements Over 30 Years
\$ 1,888,798		The reason for establishing these assets have been described in our petitions in Docket Numbers 20190155-EI and 20190156-EI.
\$ 390,831		An increase in property tax of \$390,831 for the estimated net plant additions. The taxes were based on a 2% property tax rate times the plant additions.
	\$ (406,944)	Income Tax Savings from Additional Property Tax, Lost Revenue, and Depreciation
	\$ (478,716)	Income Tax Savings from Additional Amortization of the Regulatory Assets
	\$ (316,019)	Income Tax Savings related to Interest Synchronization
\$ (1,201,679)		A decrease in income tax expense of (\$1,201,679). This decrease was calculated based on three components on Schedule C-2, the pretax amounts before the amortization, the amortization, and an interest synchronization calculation. Formulas can be found at the bottom of schedule C-1 and in the C-2 schedule in the response to "OPC POD 3 #20 Original Limited Proceeding filing". A traditional rate case approach was used in these calculations.
\$ 2,292,739		

Company Updated Response: The amounts that went into the in the revised filing were based on a traditional rate case approach and the revised amounts are as follows:

Amount on C-1	Amount on C-2	Description
\$ 335,172		A reduction in revenue for lost customers due to the storm. The calculation of the amount used is on MDN-5 and was based on 546 customers. Some of those customers have since come back on we will provide a revised estimate of in the updated filing. In 2019, after Hurricane Michael, FPUC is unable to earn the revenue established in the stipulation agreement in the last rate case, Docket Number 20140025-EI and the limited proceeding in Docket Number 20170150-EI due to the loss of customers from Hurricane Michael. Revenue lost was based on the customers still not able to take service at the end of 2019. After 14 months, customers who have not been able to accept service or have left the area, are not expected to change and we expect the decrease in our revenue in our updated filing to continue.
\$ 696,680		An increase in depreciation expense. The estimated depreciation is calculated on Schedule B3 and is based on additions net of retirements multiplied by the approved depreciation rates. Because the cost to install plant additions back when the system was originally installed was so much lower than the current cost, a significant investment was made to plant in service as a result of the storm. The increased plant results in increased depreciation expense which was not taken into consideration when our base rates were established.
	\$ 4,133,776	Amortization of the Regulatory Asset for Storm Expenses Over 10 Years
	\$ 100,890	Amortization of the Regulatory Asset Related to Lost Revenue Over 5 Years
	\$ 196,857	Amortization of the Regulatory Asset Related to Expenses Not Recovered In Base Rates Over 5 Years
	\$ 825,147	Amortization of the Regulatory Asset for Cost of Removal, Salvage and Undepreciated Retirements Over 10 Years
\$ 5,256,669		The reason for establishing these assets have been described in our petitions in Docket Numbers 20190155-EI and 20190156-EI.
\$ 371,720		An increase in property tax for the estimated net plant additions. The taxes were based on a 2% property tax rate times the plant additions.
	\$ (344,184)	Income Tax Savings from Additional Property Tax, Lost Revenue, and Depreciation
	\$ (1,289,040)	Income Tax Savings from Additional Amortization of the Regulatory Assets
	\$ (304,286)	Income Tax Savings related to Interest Synchronization
\$ (1,937,510)		This decrease was calculated based on three components on Schedule C-2, the pretax amounts before the amortization, the amortization, and an interest synchronization calculation. Formulas can be found at the bottom of schedule C-1 and in the C-2 schedule in the response to "OPC POD 3 #20 Original Limited Proceeding filing". A traditional rate case approach was used in these calculations.
\$ 4,722,730		

Respondent: Kathy Welch

111. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule B-3. Please provide the for the retirements to plant: the number of poles retired, the miles of conductor retired, and the number of transformers retired along with the respective associated costs by type and date of installation to the extent available.

Company Response: The original estimate of retirements was based on all retirements made from the date of the storm thru April 2019. However, the updated filing was based on a detailed review of all disposal documents. A summary of the poles retired, the miles of conductor retired, and the number of transformers retired along with the respective associated costs follow. The detail for the individual retirements including the dates of the original purchase and costs are being provided in the response to OPC 3rd Set of Production of Documents Number 22.

Account	Amount	Units
364E	\$ 368,537.51	2248 Poles
365E	\$ 293,022.89	2,188,588 feet of wire
367E	\$ -	
368B	\$ 4,189.25	144 Transformers
368H	\$ 234,350.44	1,227 Transformers
369B	\$ -	
369H	\$ -	
370E	\$ 43,189.50	592 Meters
371	\$ 470,834.18	591 Light Fixtures and 5,130 feet of wire
373A	\$ 15,291.96	127 Light Fixtures and 850 feet of wire
Grand Tot	\$ 1,429,415.73	

Company Updated Response: No change from original response.

Respondent: Kathy Welch

72.

FPUC's Response to OPC's Sixth Set of Interrogatories Nos. 114, 116-119, 122-125, 128-132, 136, 137, 140, 141, 144, 145, 147-149, 153, 155-161, 163-171, 174, 175, 177, 181, 182, 185, 186, 188-190, 191, 194-199, 202, 204, 205, 209, 211, 213, 215, 216, 218-220, 221, 223, 225, 227, 228

(No. 114 has attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 72
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Adams (114, 116-119,
122-125, 128-130, 136, 137, 140, 141, 144,
145, 147, 148, 153, 155-161, 163-171...

For the following interrogatories, SL, OT and DT refers to straight time, overtime and double time, respectively.

114. Please provide the timeframe that FPUC had vendors and contractors working on the Northwest division territory for Hurricane Michael storm restoration?

Company Response: Please refer to the revised worksheets attached “OPC ROG 6 Number 114a” thru “OPC ROG 6 Number 114j”.

Respondent: Bill Adams

116. Please provide the timeframe FPUC had incidence bases for Hurricane Michael in the Northwest division territory. If incidence bases were provided, please disclose where they were located?

Company Response: See below:

Altha Ball Field, Altha FL 10/16/18-10/31/18

Buckle Ranch, Cottdale FL 10/11/18-3/23/19

FEMA Camp, Marianna FL 10/17/18-11/1/18 Eastside Baptist Church, Marianna FL 10/19/18-10/31/18

Church of Jesus Christ of Latter-day Saints, Marianna FL 10/18/18-10/31/18

Respondent: Bill Adams

117. Did FPUC provide housing for its vendors during the Hurricane Michael storm restoration period? If yes, for what time period and where were the vendors housed?

Company Response: FPUC provided housing for a majority of the contractors from 10/18/18 to 11/1/18 at both hotels and camps. FPL and BlueLake provided their own housing. The following is a summary of some of the housing FPUC provided:

MDR was housed at the Evengel Church Camp.

Davey Tree, Irby, Wolf Tree, Henkels and McCoy, ARC American, and ABC Tree Service were housed at the FEMA Camp.

Other contractors were housed at the Fairfield Inn-Marianna, American Best-Marianna, Comfort Inn, Marianna, Marianna Inn-Marianna, Quality Inn-Marianna, Comfort Suites-Dothan, Fairfield Inn-Dothan, Residence Inn-Dothan, Town Place-Dothan.

Country Caterers was housed in a recreational vehicle.

Respondent: Bill Adams

118. Did FPUC provide meals for its vendors during the Hurricane Michael storm restoration period? If yes, for what time period and what was the meal policy for vendors?

Company Response: Breakfast, Lunch, and Dinners were provided from 10/10/18-10/31/18. FPL provided their own meals, BlueLake provided their crews with breakfast and dinner, crews at the FEMA camp were provided breakfast and dinner by the camp. Breakfast was served at the service center, lunch was delivered to the field, and dinner was in the service center or delivered.

Respondent: Bill Adams

119. Did FPUC provide fuel for its vendors during the Hurricane Michael storm restoration period? If yes, for what time period and what was the fueling policy for vendors?

Company Response: Fuel was provided by FPUC at the service center from 10/14/18-10/31/18. FPL provided its own fuel for its employees. Vendors were allowed to purchase fuel elsewhere if they were not able to come to service center.

Respondent: Bill Adams

122. Please identify the contractors that are SEE members.

Company Response: Florida Power and Light and Tampa Electric Company are SEE members.

Respondent: Bill Adams

123. Did any vendor provide its own incidence base for Hurricane Michael? If yes, please identify who provide such bases and how these cost were billed.

Company Response: FPL provided its own incident base and the costs on the bill were identified as “Outside Services”. BlueLake provided its own incident base as well, and included the costs in its base rate.

Respondent: *Bill Adams*

124. Please identify what activities occurred during the storm restoration period?

Company Response: Facilities were either repaired or replaced in order to restore power.

Respondent: *Bill Adams*

125. Please describe what activities occurred during the post-storm restoration period?

Company Response: During the post-storm restoration period, clean up of any additional damage was done, any temporary repairs or repairs that were not otherwise made consistent with required standards were restored to the appropriate facilities' standards. Lighting customers were also restored to service.

Respondent: Bill Adams

128. Refer to the responses to Citizens Interrogatory No. 18 and Citizens Interrogatory No. 19. Please define what the Company considers to be the "Date Mobilized" and the "Date Demobilized" to be.

Company Response:

Mobilization- Date the crew was contacted and started their trip to Marianna.

De-Mobilization- Date the crew was release to travel home.

Respondent: Bill Adams

129. Please explain, for all vendors, whether there was any standby time. If yes, please state per vendor the dates of standby time.

Company Response: There was no standby time.

Respondent: Bill Adams

130. Refer to the responses to Citizens Interrogatory No. 18. Please explain how vegetation was cleared on a timely basis for restoration activities to begin when according to this response three of the four tree crews did not mobilize until two or more days after the Hurricane Michael impacted the Company's service territory.

Company Response: The vegetation crews that were available were used to clear the high priority circuits first.

Respondent: Bill Adams

131. Refer to the 2nd Revision to Citizens Interrogatory No. 2. Please provide an explanation for the following:
- a. How the respective allocation to capital, cost of removal and storm restoration was determined for the listed invoices;
 - b. Whether the allocation provided was the allocation actually relied on in determining the capitalized amount of \$28 million on Exhibit MDN-4 ;
 - c. Why cost for invoices beginning with 14-XXXX for MDR do not have cost of removal in the allocation;
 - d. Why cost for invoices beginning with 14-XXXX for MDR that appear to be incurred in 2019 are charged predominately to restoration instead of all capital; and
 - e. Why MDR invoices 14-24561 and 14-24595 are charged to restoration only.

Company Response: Most of the line and vegetation contractors incurred during the initial restoration period were allocated using the “bird dog crew” allocation. The FPUC employees that were designated as leaders to the contractor crews recorded their time on their time sheets based on work orders established for each category of plant, cost of removal, and “traditional storm costs” for repairs. An analysis of their time was done to arrive at the “bird dog” allocation percent’s. These were used to allocate invoices to the various plant, accumulated depreciation, and storm work orders. After the initial restoration, the Assistant Operations Manager Northwest division determined the allocation of the invoices based on the work performed.

- a. The allocation was used in allocating contractor costs but was not the sole determinant of the amount capitalized on MDN-4. The amount capitalized in the plant work orders was the basis for what was removed on MDN-4. These amounts would have also included direct payroll charged based on employee time sheets, and materials that were directly charged.
- b. These invoices were after the initial restoration and were mainly for clean-up and light installation. The lights removed were already removed when this final work was performed.
- c. See the response to c. above.
- d. The Assistant Operations Manager Northwest division determined the charges based on the work performed.

Respondent: Kathy Welch

132. Refer to the 2nd Revision to Citizens Interrogatory No. 2. Please confirm that the amounts listed do not include the MDR dollars that were misclassified to materials. If cannot confirm, explain why not.

Company Response: This is correct. The portion of the invoices charged to materials were not picked up because only items identified as contractor costs in the filing were pulled. See the revised response in the response to OPC 5th Set of Interrogatories Number 102.

Respondent: Kathy Welch

136. Please explain why the supervisor for Crew 1 was the lone employee who worked 15 hours on 10/10/2018.

Company Response: Given that the identified employee is a supervisor, it can be expected that this employee's day would typically be longer than that of other employees given that the supervisor carries additional responsibilities, including the daily coordination for travel, logistics, and arrangement of the crews. As such, his workday would typically start before other employees and conclude after the regular employees.

Respondent: Bill Adams

137. Please explain why some and not all of the employees from Crew 1 had 12 hours of OT on 10/12/2018 and zero ST. Please explain why not all of Crew 1 incurred hours.

Company Response: The crews travelled in on 10/12/18. The hours listed are for the travel time for the crews to come from their previous location to Marianna. Overtime was paid since the crew's had previously worked their 40 hours (per notes on invoices).

Respondent: *Bill Adams*

140. Please explain the variance in the hours on 10/17/2018. Please explain why some employees have 6 hours ST and 8 hours OT while others have 14 hours of ST and some have only 2 hours of ST.

Company Response: These were travel days for those employees and the employees overtime started when the employees had exceeded 40 hours of straight time during the week as shown on the notes on the invoices.

Respondent: Bill Adams

141. Please explain why employees have 6 hours ST and 8 hours OT on 10/22/2018.

Company Response: Additional crews were called in and travelled in, when they were paired up with a crew, their time was on the next invoice. (5656276 on 5356282)

Respondent: Bill Adams

144. Please explain if the amounts on tab F-Meals are per diem.

Company Response: Meals are per diem and have been moved to the “p-diem” tab.

Respondent: Bill Adams

145. On tab F, please explain if the amounts are per diem and what the difference in price is. Please include a schedule of rates with descriptions for the per diem. If this is per diem, it should be on the per diem tab instead of the meals tab.

Company Response: The amounts are per diem and the rates follow:

\$8.00 Breakfast

\$11.00 Lunch

\$18.50 Dinner

Respondent: Bill Adams

147. Please explain the differences in the rates charged per mile. Please include a schedule of rates with descriptions of the mileage.

Company Response: The mileage rate was different based on the type of equipment. Equipment was charged a mileage rate from the home cost center to and from Marianna. An hourly rate was used once on location in Marianna.

Respondent: Bill Adams

148. Please explain why there are no lodging charges.

Company Response: FPUC paid for the lodging and housed the crews.

Respondent: Bill Adams

149. Please explain why there are no fuel charges.

Company Response: FPUC provided fuel while on location in Marianna. The fuel charges for travel to and from Marianna are included in the mileage charge.

Respondent: Bill Adams

153. On tab C.4 Timesheets-Equipment, there is an excavator rental fee of \$2,253.84. Please explain if this is correct pricing for this piece of equipment.

Company Response: The price is correct.

Respondent: Bill Adams

155. Please explain the lodging on tab D-Lodging 11/2/2018 for 1 night.

Company Response: The lodging was for travelling home.

Respondent: Bill Adams

156. Please explain the lodging on tab D-Lodging 10/11/2018 for 2 nights.

Company Response: The lodging cost was incurred while waiting for the storm to pass. Please refer to the corrected spreadsheet provided in Citizen's Interrogatory 114b.

Respondent: Bill Adams

157. Please explain the lodging on D-Lodging 10/11/2018 for 4 nights.

Company Response: Please refer to the corrected spreadsheet provided in Citizen's Interrogatory 114b. It was for 2 nights, arriving 10/11/18 and leaving 10/13/18.

Respondent: Bill Adams

158. Please explain the lodging on D-Lodging 10/14/2018 for 1 night.

Company Response: The company will be receiving a refund for the 1 night from ARC American.

Respondent: Bill Adams

159. Please explain why on tab E-Fuel there are no fuel receipts before 10/12/2018 and after 11/5/2018 when tab C.2 Timesheets-Labor show work dates from 10/7/2018 to 11/10/2018.

Company Response: Please refer to the corrected spreadsheet provided in Citizen's Interrogatory 114b. The crews started 10/11/18 and ended 11/5/18. They received fuel from FPUC on 10/11/18 to 11/5/ 18.

Respondent: Bill Adams

160. On Tab G-Per Diem there are 4 invoices listed for per diem rates. Please explain the variance in the number of crew working during the dates listed.

Company Response: Crews were brought on and released at different times.

Respondent: Bill Adams

161. Please explain on tab H-Mileage why no mileage is listed.

Company Response: Vehicles were paid for actual fuel usage and hours utilized, not a mileage rate.

Respondent: Bill Adams

163. Please explain why the vendor has a start date of 1/12/2019.

Company Response: This vendor was utilized to clean up after all the other tree crews were released. They are a local vendor.

Respondent: Bill Adams

164. Please explain why there are only 2 equipment entries on tab C.4 Timesheets-Equipment. Please disclose if any equipment was used during the dates of 1/2/2019 and 7/26/2019 that employees were present as reflected on tab C.2 Timesheets-Labor.

Company Response: The invoice was for specialized equipment. All other equipment was included in the price of a crew at \$1,700/day/crew.

Respondent: Bill Adams

165. Please explain why there are no lodging charges.

Company Response: The crew lives locally.

Respondent: Bill Adams

166. Please explain why there are no fuel charges.

Company Response: Fuel costs were included in the crew price.

Respondent: Bill Adams

167. Please explain why there were no meals.

Company Response: Since the crew was local, they were responsible for their own meals.

Respondent: *Bill Adams*

For the following questions, please respond with reference to the vendor - Country Caters BBQ INC.:

168. Please provide the following information that should have been entered on Tab A Contractor Summary: Distance from FL in miles; number of travel days; date secured; start travel date; date arrived at utility service area; date released; time released; who the vendor was released to (indicate home if they were not released to another utility); date arrived home/utility.

Company Response: There was only a mobilization/demobilization fee, so start and release were included in the fee.

Respondent: Bill Adams

169. Please explain why there are no lodging charges.

Company Response: FPUC paid for the lodging and housed the crews.

Respondent: Bill Adams

170. Please explain why there are no fuel charges.

Company Response: FPUC provided fuel for vehicles and equipment.

Respondent: Bill Adams

171. Please explain why there are no per diem charges.

Company Response: The mobilization fee captured all charges.

Respondent: Bill Adams

174. Please provide timesheets for the crews working the week of 10/7/2018-10/13/2018 as indicated on tab C.2 Timesheets-Labor. A start date of 10/11/2018 is indicated on tab A Contractor Summary, please explain if crews were present and working prior to this start date.

Company Response: Please refer to the corrected schedules provided in Citizen's Interrogatory No. 114g. The start of the week was 10/7/18 and used as a reference point to maintain consistency.

Respondent: *Bill Adams*

175. Please explain why on tab C.2 Timesheets-Labor, the employee listed Michael Bowers charged 34 hours overtime (OT) and no straight time (ST).

Company Response: According to the contract provided in response to Citizen's Production of Documents No. 7, all time on Saturday is considered overtime. The contractor had worked 40 hours previously.

Respondent: Bill Adams

177. Is it FPUC's policy that no employees may work no more than 16 hours per day with 8 hours mandatory rest for storm restoration? If not, please explain FPUC's storm restoration work policy.

Company Response: Per FPUC Labor Contract- Company employees are required 8 hours rest for anything over 16 hours. Contractors manage their own labor force.

Respondent: Bill Adams

181. Please explain why there are any per diem charges on 11/10/2018 and 12/4/2018 as indicated on tab G-Per Diem.

Company Response: The per diem was put as the invoice date (12/4/18) instead of the w/e date 10/20/18 (913259235). For the charge on 11/10/18, meals were not provided by FPUC.

Respondent: *Bill Adams*

182. Please explain why there are no per diem charges on 11/4-11/7/2018.

Company Response: The spreadsheet has been updated to reflect the per diem. Per diem is listed by week end of 11/10/18.

Respondent: Bill Adams

185. Please explain why on tab C.2 Timesheets-Labor on 10/18/2018 and 10/19/2018 all hours are overtime hours with no straight time.

Company Response: Crews had worked 32 hours prior to arriving to Marianna.

Respondent: Bill Adams

186. Please explain why on tab C.2 labor hours have been submitted and paid for the dates 11/6/2018-11/16/2018 when tab A states the vendor was released on 11/4/2018 with an arrival home date of 11/5/2018.

Company Response: Please refer to the corrected schedules provided in Citizen's Interrogatory No. 114h. Most of the crews were released on 10/31/18. One 6 man crew was retained until 11/16/18 for clean up work.

Respondent: *Bill Adams*

188. Please explain why there are no lodging charges.

Company Response: FPUC paid for the lodging and housed the crews.

Respondent: Bill Adams

189. Please explain why fuel charges are only for the dates of 10/18/2018 and 10/31/2018.

Company Response: FPUC provided fuel for vehicles and equipment except for travel to and from Marianna.

Respondent: *Bill Adams*

190. Please explain why there are no per diem charges.

Company Response: FPUC paid for the lodging and housed the crews once they were on-site.

Respondent: Bill Adams

191. Please explain why there were no meals provided.

Company Response: Please refer to the corrected schedules provided in Citizen's Interrogatory No. 114h. FPUC paid for meals while in Marianna. Meals to and from Marianna were included in the spreadsheet.

Respondent: *Bill Adams*

194. It states on Tab A-Contractor Summary that the vendor is still present. Please explain if to date they are still present and ifso, when they are expected to be released.

Company Response: The crews were released on 7/18/2019.

Respondent: Bill Adams

195. Please explain why on tab C.2 Timesheets-Labor why employees listed on line 1-7, no straight time dollars per hour are listed, and if these employees only receive over time. If so, please explain why.

Company Response: The crews had worked 40 hours straight time at a previous location.

Respondent: *Bill Adams*

196. Please explain on Tab C.2 how straight time and double time are determined and approved. Through 11/18/2018 it seems that all employees are charged at all double time and straight time is not charged until 11/19/2018.

Company Response: Contractor employees charged time and a half and double time on Federal Holidays per the contract when doing storm work.

Respondent: Bill Adams

197. Please explain why on tab D-Lodging there is only invoicing for 2 days and disclose if lodging was provided for any other nights.

Company Response: FPUC provided lodging for contract crews while on-site. The lodging was due to crews traveling home.

Respondent: Bill Adams

198. Please explain why there is no information associated with line 62 on Tab E-Fuel.

Company Response: There was not a receipt provided for the amount of \$258.09, per invoice 25-23205. The Company is issuing a credit.

Respondent: Bill Adams

199. Per diem seems to end for the vendor in November of 2018. Please explain if meals or per diem were provided after this date.

Company Response: Meals and per diem were not provided after November 18, 2018.

Respondent: Bill Adams

202. On the Rate Sheet tab, why is there no straight time listed for this company?

Company Response: According to the contract, all storm restoration work is billed at overtime Monday thru Saturday and double time on Sunday.

Respondent: Bill Adams

204. Please explain why there is no lodging costs for this company?

Company Response: Company charged a flat per diem rate and FPUC provided lodging. The contract states that they get per diem.

Respondent: Bill Adams

205. Please explain why there is no fuel costs for this company?

Company Response: FPUC provided fuel while on-site. The fuel for mobilization/demobilization was built into the cost of the vehicle.

Respondent: Bill Adams

209. On the Timesheet-Labor tab, lines 1-8, 12-13, why are these personnel not charging at least 8 hours straight time? If this is per a contract, please provide the contract provisions relied on to justify this charge.

Company Response: Crews had worked 40 hours straight time prior to arriving on Friday 10/19/2018.

Respondent: Bill Adams

211. Please explain why there is no lodging costs for this company?

Company Response: FPUC provided lodging.

Respondent: Bill Adams

213. Please explain why there is no meals costs for this company?

Company Response: FPUC provided meals.

Respondent: Bill Adams

215. On the Labor charge-Rate Sheet tab, please define and provide a job description for the following: MOT crew, CLEAR crew, Excavation crew, and MAT crew?

Company Response: The following are the description of the charges:

MOT Crew- provide maintenance of traffic

Clear Crew-move debris or items for line crews to work

Excavation crew- utilize excavators or digging equipment

MAT crew- provide drive mats for line crews to work.

Respondent: Bill Adams

216. On the Labor charge-Rate Sheet tab, please explain why there is only an overtime rate listed?

Company Response: BlueLake charged a flat rate based on crew type.

Respondent: Bill Adams

218. Please explain why there is no lodging costs for this company?

Company Response: BlueLake provided its own lodging for the crews and charged the per diem rate.

Respondent: Bill Adams

219. For the charges on the Fuel tab, were these costs for only travel time?

Company Response: Fuel was provided to contractors thru 10/31. If they could not get to a location where FPUC provided the fuel, they were authorized to get the fuel at a local station. After 10/31, the company was responsible for its own fuel.

Respondent: Bill Adams

220. Please explain why there are no meal costs for this company?

Company Response: The cost for meals was embedded in the flat rate per crew.

Respondent: Bill Adams

221. On the Other tab, there are charges for Vendor 4, J Curry Farms, with dates listed 2/8/19, 2/11/19, 2/19/19, and 2/22/19, please describe what these charges are for and how they are related to Hurricane Michael storm restoration?

Company Response: The charge was for land restoration and driveway repair due to the damage that occurred during the storm restoration.

Respondent: Bill Adams

223. Is this contractor a SEE member?

Company Response: This is not an SEE member.

Respondent: Bill Adams

225. On the Timesheet-Labor tab, for the week of 10/8/18-10/14/18, why are these personnel not charging at least 40 hours straight time per week? If this is per a contract, please provide the contract provisions relied on to justify this charge.

Company Response: Please refer to the corrected spreadsheets provided in response to Citizen's Interrogatory No. 114f. The crews worked their straight time working at a different location.

Respondent: Bill Adams

227. Please explain why there is no lodging costs for this company?

Company Response: FPUC provided the lodging.

Respondent: Bill Adams

228. Please explain if this vendor was only reimbursed for the fuel costs listed on the Fuel tab? If not, please explain what other fuel cost were reimbursed and why they were not listed on this tab.

Company Response: FPUC paid for the fuel while on site. Mobilization and demobilization fuel were the only charges billed.

Respondent: Bill Adams

73.

FPUC's Response to OPC's Seventh Set of Interrogatories Nos. 229-234, 237-240, 256-259

(Nos. 229, 237 have confidential attachments, document No. 01402-2020)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 73
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Adams (229-234, 237-240,
256- 259)

For The Following Questions, Please Respond With Reference To Irby Construction Hereafter Referred To As Vendor 1.

229. On Timesheet-Equipment tab, there is a note that the vendor did not invoice a certain amount for vehicles. Did the Company pay the amount noted in the Tickmark Explanation box? If so, please explain why and what justification was provided for this amount.

Company Response: Please refer to the corrected schedule attached as “OPC ROG 7 No.

229 Vendor 1-Confidential”. The Company did not pay the amount in the tickmark.

Respondent: Bill Adams

230. On the Lodging tab, there is only one night listed for lodging. Please explain why this was the only cost for lodging indicated on the tab?

Company Response: FPUC provided the lodging.

Respondent: Bill Adams

231. Please explain why there is no fuel costs for this company?

Company Response: FPUC provided the fuel.

Respondent: Bill Adams

232. Please explain if Per Diem rate was paid in lieu of meals?

Company Response: Per diem was paid in lieu of meals.

Respondent: Bill Adams

For The Following Questions, Please Respond With Reference To Henkels & McCoy Hereafter Referred To As Vendor 2.

233. On the Contractor Summary tab, why are lines 29-30 not completed?

Company Response: FPUC was not charged the mobilization/demobilization fee since the crews were released from another utility and were driving in the area when we contracted their services.

Respondent: *Bill Adams*

234. Did this vendor charge for travel for mobilization and demobilization?

Company Response: No.

Respondent: Bill Adams

237. Please explain why there is no lodging costs for this company under the lodging tab?

Company Response: Please refer to the attached file “OPC ROG 7 No. 237 Vendor 2-Confidential”.

Respondent: *Bill Adams*

238. Please explain why there is no fuel costs for this company under the fuel tab?

Company Response: FPUC provided fuel.

Respondent: Bill Adams

239. Please explain why there is no meals costs for this company under the meal tab?

Company Response: FPUC provided meals. Vendor 2 charged per diem during travel days.

Respondent: *Bill Adams*

240. Under the Per Diem tab, there are only 3 days listed. Was per diem charged per person in lieu of meals?

Company Response: Yes, during travel days.

Respondent: Bill Adams

256. Please explain why there are no lodging charges.

Company Response: FPUC provided the lodging.

Respondent: Bill Adams

257. Please explain why there are no fuel charges.

Company Response: FPUC provided the fuel.

Respondent: Bill Adams

258. Please explain why there are no meal charges.

Company Response: FPUC provided the meals.

Respondent: Bill Adams

259. Please explain why there are no Per Diem charges.

Company Response: FPUC provided all costs.

Respondent: Bill Adams

74.

FPUC's Response to OPC's Eighth Set of
Interrogatories Nos. 272-276

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 74
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Adams (272) Cassel (273,
275) Welch (274, 276)

272. Contractor Supporting Detail. Please identify all line contractors and vegetation contractors who only provided a weekly time report (i.e. the time was provided for the week only and not on weekly time reports with daily recorded time) and explain how the Company could verify that the time reported and billed was accurate.

Company Response: Branching Out Tree Services (Vegetation Contractor) was the only contractor that did not provide time per day per crew member. For Branching Out, payments were made on a negotiated daily rate per crew for storm clean up after the storm. The contractors worked 2 crews, Monday-Friday at a rate of \$1,700/crew/day. The company received weekly invoices. FPUC was able to verify the bill because our staff knew which days the crews were working during the week and since the contract was for a per crew rate, we did not need individual time sheets.

Respondent: Bill Adams

273. Return. Please refer to the testimony of Michael Cassel at page 11, line 11-23 and page 12, lines 1-5. Is it the Company's position that the recovery of cost incurred in responding to an emergency along with recovery of the cost of debt associated with recovery of that cost is insufficient and that shareholders are entitled to earn a profit in the form of a return on equity as part of the recovery process? If yes, explain why shareholders assume no risk and should benefit from the cost associated with an emergency where customers have suffered from the loss of service as well as being required to fully absorb the cost of the storm.

Company Response: FPUC objects to this request assumes facts not in evidence and as such, is not likely to lead to the discovery of admissible evidence. Notwithstanding and without waiving this object, FPUC states as follows. Hurricane Michael not only presented unprecedented levels of destruction, but it also demanded a new level of innovation in responding to the impacts. In a more typical storm situation or emergency response, recovery of the cost incurred in responding along with recovery of the cost of debt associated with that recovery may in fact be sufficient. FPUC believes it is a gross oversimplification to assume all storm recovery fits neatly into a single, traditional recovery mechanism, especially when dealing with the level of economic impact such as we saw in Hurricane Michael. The Company has demonstrated its commitment to customers through its response to several named storms such as Hurricanes Irma and Matthew, and we have utilized more traditional recovery mechanisms in those events. In this unique set of circumstances, FPUC needed to balance the rate impact to its customers with the expectations of its investors and the financial community. The most appropriate way FPUC found to do this was to extend the period of recovery over more than the typical years. This not only lowered the monthly financial impact to our customers, but it matched very closely the decrease in fuel costs that customers experienced starting in January 2020, making the impact nearly neutral to the typical residential customer. The extension of recovery years serves FPUC's customers in a very effective and financially sound manner. However, an extension of the recovery period puts a significant burden on the Company to find a balance that not only serves our customer's needs effectively but also meets our

investor's expectation of generating the reliable allowed return on investment as approved by the Florida Public Service Commissions. FPUC believes it is unrealistic to extend the recovery of this investment over an extended period without consideration of the investment community's expectation. The request, as presented in the revised petition, addresses both the needs of customers and investors in the most economically efficient manner.

Respondent: Mike Cassel

274. Misclassified Contractor Costs. Please refer to the testimony of Michael Cassel at page 15, line 1-12. In the detail previously provided it was noted that MDR CONSTRUCTION INC. costs were misclassified on two occasions. Please confirm that those costs were misclassified and identify the other vendors whose costs were misclassified and the amount of those misclassifications.

Company Response: There were two MDR invoices that were misclassified, 25-23123 and 25-23141. These were corrected in the updated filing. The corrections were highlighted and shown on Citizen's Interrogatory Number 102. Two other P-card charges totaling \$73.63 were classified as fuel on MDN-4 that should have been classified as logistics and they were also corrected in the updated filing.

Respondent: Kathy Welch

275. Return. Please refer to the testimony of Michael Cassel at page 18, lines 5-22. Is it the Company's position that the cost incurred to restore service, and that is the subject of recovery in this filing, is an investment by shareholders? If yes, please distinguish between what is an investment versus what is a recovery of costs associated with the recovery of major storm costs.

Company Response: FPUC objects to this request to the extent that it is vague and it is unclear what OPC refers to specifically as “major storm costs.” Notwithstanding and without waiving this objection, FPUC states as follows. The Company had to invest almost \$70 million to restore power to our customers in the wake of Hurricane Michael. As reflected in the filing, some of that investment was related to the replacement of the plant, some was for the cost to remove the damaged plant, and some was related to repairing the system and providing fuel, housing, and food to the crews doing this work. All rate recovery involves investment by the company and recovery through rates. There is not a difference between storm costs, and other costs of owning a utility except for the magnitude of costs incurred during a storm are incurred in a very short period. Because of the extent of the investment required for storms, the Commission has typically allowed recovery over a shorter period than traditional expenses versus recovery of non-storm related expenses and recovery of capital investments over a much more extended period. FPUC believes protecting its customers from the financial impacts of any hurricane is a core responsibility, and not looking at every possible way to do this would be irresponsible. There are circumstances, such as those surrounding the financial impacts of Hurricane Michael that demand a more innovative approach to resolving. FPUC believes that the best way to protect its customers from financial hardship related to Hurricane Michael is by asking its shareholders to make a longer-term investment in the financial restoration of the hurricane. Asking the Company’s shareholders to make this extended, non-typical investment to help our customers recover is the right thing to do, but asking them to do it over an extended period, with no regard for a return on their investment as approved by the Florida Public Service Commissions is equally irresponsible.

Respondent: Mike Cassel

276. Storm Costs. Please refer to Revised MDN-4 and the initial MDN-4. Please provide an explanation for the increase in costs for each line associated with the misclassification of materials and separately provide an explanation for any other line cost increases by identifying the storm it is attributed to and why there was an increase.

Company Response: Please refer to the updated response to Citizen's Interrogatory Number 97 which provided an updated file titled "Updated detail to ROG 1 number 2". However, the attached file "OPC ROG 8 #276 Reconciliation MDN-4 to Update" summarizes the differences between the files.

Respondent: Kathy Welch

75.

FPUC's Response to OPC's Ninth Set of
Interrogatories Nos. 281, 283, 284, 287-296

(Nos 281, 284, 287 have attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 75
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Adams (281, 283, 284,
287-296)

281. Please explain why there are crews working 11/1/2018-11/3/2018 if the company is reported to be working for the utility from 10/21/2018-10/31/2018.

Company Response: Please refer to the revised Excel spreadsheet “OPC ROG 281 ABC Professional Tree Service Corrected”.

Respondent: Bill Adams

ASPLUNDH TREE EXPERT

283. Please explain why there are multiple entries for mileage on 11/3/2018 when all crews ended service on 11/1/2018.

Company Response: The date entered in the worksheet was based on the week ending date in the invoice instead of the date services ended. The correct date is 11/1/2018.

Respondent: Bill Adams

BLUE LAKE UTILITY COMPANY

284. Please list the fuel receipts out by date and by each receipt on tab E-Fuel.

Company Response: Please refer to the updated worksheet “OPC ROG 284 Blue Lake Utility Services.xlsm”.

Respondent: Bill Adams

287. Please revise tab C.4 Timesheets-Equipment to list each piece of equipment listed by day and hourly amount billed per piece of equipment.

Company Response: Please refer to the response to number 285 above.

Respondent: Bill Adams

288. Please explain the expense item “metal roofing” on tab I-Other.

Company Response: A portion of a customer’s roof was damaged during the restoration and had to be replaced.

Respondent: Bill Adams

DAVEY TREE EXPERT

289. Please explain on tab C.2 Timesheets-Labor, why Line's 1, 2, 263, 264 listing Bryan Horn and Ronald Cook have start dates of 10/9/2018 and Alex Mullen and Jason Young have start dates of 10/7/2018 if the contractor had a start date of 10/11/2018.

Company Response: External crews began work on 10/11/2018. Davey had an embedded bucket crew that was doing work at the time and FPUC requested these four individuals to perform some pre-storm work. When it seemed the storm was imminent and could make landfall near Marianna, these Davey personnel were pulled from the embedded crew to patrol the lines, looking for anything that could cause potential problems when the storm hit and taking care of the issues before they could cause an interruption when the winds started.

In developing its response to this Interrogatory, the Company determined that its earlier response to Citizen's Interrogatory No. 18, must be clarified. FPUC reported that Davey Tree Expert mobilized on 10/11/2018. However, the day before the storm hit on 10/9/2018 and the day of the storm, 10/10/2018, four people from an embedded Davey Tree crew that was already doing tree trimming in the area were pulled from that crew as noted above. Thus, while Davey Tree was not mobilized for storm response until 10/11/2018, four members of their team were tasked with storm-specific preparations two days in advance of that date.

Respondent: Bill Adams

290. Please explain on tab C.2, why any employee would have over 112 hours in a week's time when they were approved for 16 hours per day with an 8 hour rest period.

Company Response: The people working more than the 112 hours were the crew's foremen and they charged an additional hour for preparation.

Respondent: Bill Adams

291. Please explain on tab C.2, why line 310 for employee “can’t read name” has 180 hours listed in one week’s time which is the equivalent of working 24 hours a day for 7.5 days. Please explain why the Company paid the 180 hours for this employee.

Company Response: There were several names that were not readable in the scanned documents which were lumped together when the Excel spreadsheet was prepared.

Respondent: Bill Adams

292. Please explain on tab C.4 Timesheets-Equipment, all equipment that has a start date prior to 10/9/2018 and after 11/7/2018 when the contractor had a start and end date of 10/9/2018 and 11/7/2018, respectively.

Company Response: External crews began work on 10/11/2018. Davey had an embedded bucket crew that was doing work at the time and FPUC requested these four individuals to perform some pre-storm work. As noted in response to Interrogatory 289 above, when it seemed the storm was imminent and could make landfall near Marianna, these Davey personnel were pulled from the embedded crew to patrol the lines, looking for anything that could cause potential problems when the storm hit and taking care of the issues before they could cause an interruption when the winds started.

Respondent: Bill Adams

293. Please explain on tab C.4, why any equipment had hours listed over 112 hours (the equivalent of 16 hours per day 7 days a week of man hours with an 8 hour rest period). Please explain why the Company paid for any equipment to work over 112 hours (the hours that the crews work).

Company Response: The people working more than the 112 hours were the crew's foremen and they charged an additional hour for preparation for both time and their vehicles.

Respondent: Bill Adams

294. Please explain on tab I-Other, the additions and deductions listed for invoices.

Company Response: The \$275.22 was related to true-ups for invoice deficiencies.

Respondent: Bill Adams

295. Please explain on tab G-Per Diem, why per diem was paid through 12/4/2018 when the contractors stated dates of work are 10/9/2018 – 11/7/2018.

Company Response: 12/14/2018 was the invoice date. The per diem related to the work done for the week ending 10/20/2018.

Respondent: Bill Adams

296. Please explain, on tab H-Mileage why mileage is paid through 12/4/2018 when the contractors stated dates of work are 10/9/2018 – 11/7/2018.

Company Response: 12/14/2018 was the invoice date. The mileage related to the work done for the week ending 10/20/2018.

Respondent: Bill Adams

76.

FPUC's Response to OPC's Tenth Set of
Interrogatories Nos. 299, 301, 302, 304, 312

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 76
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Shelly (301) Cassel (299,
302,304) Napier (312)

Interrogatory No. 299

299. Please refer to the rebuttal testimony of Michael Cassel at page 3, beginning at line 16 and on to page 4, line 2. Provide each proceeding in Florida where the utility was requesting recovery of storm costs where the filing made was a limited proceeding with rate base treatment of costs including plant, whether that request was made before or after the establishment of Rule 25-6.0143, F.A.C., and whether the proceeding was before or after Florida utilities were allowed to establish the cost of a storm reserve as part of a base rate filing.

Company Response:

While other requests for storm cost recovery have been filed under the Commission's limited proceeding rule, FPUC is not aware of any similar prior request made by a Florida utility that included base rate treatment for aspects of the requested recovery. FPUC has not, however, conducted a comprehensive search across all FPSC regulated utilities. FPUC is likewise not aware of any other historical comparison in Florida involving any other similarly-situated utility faced with addressing damage to its system and related losses on the same order of magnitude as that presented by FPUC in this proceeding.

Respondent: Mike Cassel

Interrogatory No. 301

301. Please refer to the testimony of Michael Cassel at page 4, lines 10-16 and the testimony of Michelle Napier at page 6, lines 19 to 22 and page 7, lines 1 to 17. Please provide an explanation of how the respective percentages of damage were determined (75% vs 10%) and provide a reconciliation of the respective percentages that would show the amount replaced was not understated.

Company Response:

The estimates of 10% of plant being replaced and 75% of the system being either replaced or repaired were provided by the expert opinion of FPUC's operations staff based on visual inspection of the damage. The percent of plant replaced was verified by taking the number of poles replaced of 2,250 divided by the total poles in the Northwest Division of 21,612 which equates to approximately 10%. There is no reconciliation documenting that the amount replaced was not understated. FPUC objects to this request to the extent that it would require the Company to create a document that does not currently exist.

Respondent: Buddy Shelley

302. Please refer to the rebuttal testimony of Michael Cassel at page 4, beginning at line 16 and on to page 5, line 2. Please explain whether FPUC has begun preparing a petition for a base rate proceeding and if so, when FPUC anticipates filing its request.

Company Response:

FPUC objects to this request to the extent that it can be construed to request information that may include information covered by the attorney-client privilege, and regarding documents that would be considered work product in development. Notwithstanding and without waiving this objection, FPUC states as follows:

At the time of Hurricane Michael, FPUC was operating under a Commission approved Stipulation and Settlement Agreement of Docket No. 20170150-EI, which included a “stay out” provision that prohibited FPUC from seeking a change in its base rates, whether through interim or final rates, that would become effective prior to January 1, 2020. The referenced settlement and “stay out” provision expired during the course of this proceeding. The timing for any future base rate proceeding will likely depend upon the outcome of this proceeding.

Respondent: Mike Cassel

304. Please refer to the rebuttal testimony of Michael Cassel at page 5, lines 3 to 7. Please identify where in his direct testimony Mr. Schultz recommends recovery of the storm restoration costs over two years?

Company Response: Witness Cassel's testimony is not presented as a direct response to a proposal by Witness Schultz that a 2-year recovery period should apply. Rather, Witness Cassel's testimony responds to Witness Schultz's testimony that FPUC's request is not a "normal" storm recovery petition. (Schultz, page 6, lines 19-21). Witness Schultz recommends an amortization period of 5 years. (Schultz, page 28, lines 4-5).

Respondent: Mike Cassel

Interrogatory No. 312

312. Refer to the rebuttal testimony of Michelle Napier at page 10, lines 5 to 16. Please explain how the bonus costs that were part of overhead costs were specifically capitalized when all overhead costs were not capitalized (i.e. how did FPUC distinguish between the various overheads and capitalize some costs but not others).

Company Response:

Labor costs charged by employees for plant additions on their time sheets and their associated overhead, including the bonus referred to, were charged in separate work orders for each plant account replaced during the storm and capitalized. They were not included in the storm work order for repairs and logistic related costs. However, on MDN-4, all costs were added together by category including plant and cost of removal. The amounts charged to plant and cost of removal work orders were then shown as being removed on line 22 of MDN-4 leaving only the costs included in the work order for repairs and logistic related costs. The net amount remaining on MDN-4 did not include the bonus amount.

Respondent: Michelle Napier

77.

FPUC's Response to OPC's Eleventh Set of
Interrogatories Nos. 313-316

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 77
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Lee (313-316)

Interrogatory No. 313

313. Referring to the rebuttal testimony of Ms. Lee at p. 14, lines 13-16, please provide all support for the statement: “It appears as if the main reason he included an analysis of these additional peer groups is that the service lives for the utilities in the additional peer groups are longer than the lives proposed by FPUC.”

Company Response:

The statement in Ms. Lee’s rebuttal testimony refers generally to criticisms throughout Mr. Garrett’s testimony that the lives of the Florida peer group companies are unreasonably shorter than the approved lives of his peer group companies. This is specifically illustrated in the comparisons shown in Figure 1 – Figure 3, pages 8, 17, and 18 of Mr. Garrett’s testimony. Mr. Garrett presented no evidence that his peer groups are more similar to FPUC than the Florida companies. Please also refer to pages 14-15 of Ms. Lee’s rebuttal testimony which refutes Mr. Garrett’s criticisms. Additionally, please refer to Exhibit PSL-5 attached to Ms. Lee’s rebuttal testimony showing that Mr. Garrett has no basis for his assessment that the Florida peer group service lives are unreasonable other than they are shorter than the lives of his two peer groups.

Respondent: Pat Lee

Interrogatory No. 314

314. Referring to the rebuttal testimony of Ms. Lee at p. 23, lines 14-16, please provide all support for the statement: “Under Witness Garrett's analysis, none of the lives for the Florida utilities would be considered appropriate as they are lower than those in the Midwest and Coastal peer groups.”

Company Response:

Please refer to page 5, lines 20-21, - page 6, lines 1-4, 10-12; page 8, lines 7-9, page 19, lines 3-10, page 20, lines 10-12; page 24, lines 6-7; page 27, lines 10-12; page 31, lines 5-7; page 34, lines 5-7; page 37, lines 16-18; page 40, lines 14-16; and page 44, lines 3-5 of witness Garrett’s testimony.

Respondent: Pat Lee

Interrogatory No. 315

315. Referring to the rebuttal testimony of Ms. Lee at p. 23, lines 16-23, please describe in detail all of the unique environmental, geographical, and regulatory conditions that FPUC analyzed for the Florida utilities and the Midwest and Coastal peer groups? Please specifically describe how these conditions impact the service lives of the assets at issue.

Company Response:

Ms. Lee's analysis of the unique environmental, geographical, and regulatory conditions of Florida Utilities is stated on pages 16-17 of her rebuttal testimony. Mr. Garrett's main objection to relying solely on the range of lives currently prescribed for Florida electric companies appears embedded with his presumption of a lack of actuarial data. As shown in Ms. Lee's rebuttal testimony, this presumption is not correct.

Respondent: Pat Lee

316. Referring to the rebuttal testimony of Ms. Lee at p. 24, lines 18-19, please provide all support for the statement: “The historic tendency for regulators and companies has been to generally overstate life potential.” Would Ms. Lee agree that the historic tendency for regulators and companies regarding service life estimates comports with Mr. Garrett’s opinion regarding that issue?

Company Response:

This statement is based upon Witness Lee’s experience, as reflected in PSL-2, and her research, in which she has generally found that regulators and companies have tended to overstate life potential by estimating physical life rather than economic life. One example in particular is that of the electronic analog switches in the telecommunications industry. This equipment was touted by companies and manufacturers alike as the immortal machine that would provide service forever. In only a few short years, however, digital switches rendered the electronic analog switch obsolete with a much-shortened life expectancy. There have been other cases, such as electric generating stations where the station itself may be expected to last 70 years but there are many expensive components even within the account level, such as pumps, piping, rotors, that can experience much shorter lives.

Ms. Lee does not agree that the historic tendency for regulators and companies regarding service life estimates comports with Mr. Garrett’s opinion regarding that issue for reasons discussed on pages 24-26 of Ms. Lee’s rebuttal testimony.

Respondent: Pat Lee

78.

FPUC's Response to OPC's First Production
of Documents Nos. 1-7, 9-15

**(Nos. 1, 4, 5, 6, 7, 9, 13, 14, 15 have
attachments)**

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 78
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to OPC's
First Production of Documents Nos. 1-7, 9-15
(Nos. 1, 4, 5, 6, 7, 9, 13, 1...

REQUESTS FOR PRODUCTION

1. Mobilization/Demobilization. Please provide any study and/or studies the Company has performed or has had performed for them that support the travel time benchmark utilized in determining whether travel time is reasonable.

Company Response:

Please refer to the file titled “OPC POD 1 number 1-travel time”. As part of the invoice review process, a summary sheet was created showing travel mileage, and city and state of departure. An analyst verified the miles traveled via Map Quest. Additionally, the analyst ensured that all locations of departure were consistent for each vendor and crew and that the travel days were consistent with the invoice billings.

2. Mobilization/Demobilization. Please provide, for Hurricane Michael restoration work, any analysis the Company has that identifies the amount of mobilization/demobilization time billed, the amount paid, and that would show the Company analyzed the cost were reasonable.

Company Response:

Each vendor’s invoice was examined for mobilization/demobilization costs. Each vendor’s invoices were summarized to include the distance travelled, the start and finish date, and any additional expenses for reasonableness. These comparisons are included in the response to POD 4 and 6.

3. Mobilization/Demobilization. Please provide, for Hurricane Michael restoration work, any documentation that details the communications with contractors and line clearing crews during mobilization/demobilization.

Company Response:

Communication with contractors during mobilization were limited since immediately after the Hurricane FPUC was without phone and internet service for several days and even our satellite

phones were ineffective. The communications we were able to establish were verbal phone calls pertaining to estimated arrival times, staging sites, and requests for labor and equipment rates. We have no written documentation of those conversations.

4. Line Contractor Storm Cost Support. Please provide, for Hurricane Michael restoration work, a copy of invoices over \$25,000 for line contractor cost (capital and expense) charged to this storm and please provide the invoices in separate files by contractor.

Company Response:

Please refer to the files titled “OPC POD 1 number 4 a to 4z, 4aa to 4zz, 4aaa to 4zzz, 4aaaa to 4zzzz, and 5aaaaa to 5eeee.”

5. Line Contractor Storm Cost Support. Please provide, for Hurricane Michael restoration work, a copy of contracts with the line contractors that were support and relied on for the invoices billed.

Company Response:

Please refer to the files titled “OPC POD 1 number 5a, 5b and 5c”.

6. Vegetation Line Contractor Storm Cost Support. Please provide, for Hurricane Michael restoration work, a copy of invoices over \$25,000 for vegetation line contractor cost (capital and expense) charged to this storm and please provide the invoices in separate files by contractor.

Company Response:

Please refer to the files titled “OPC POD 1 number 6a, 6b, 6c, 6d and 6e”.

7. Vegetation Line Contractor Storm Cost Support. Please provide, for Hurricane Michael restoration work, a copy of contracts with the line contractors that were support and relied on for the invoices billed.

Company Response:

Please refer to the files titled “OPC POD 1 number 7 vegetation contracts”.



9. Other. Please provide, for Hurricane Michael restoration work, any invoices for P-Card (purchase card), and/or credit card charges over \$7,500.

Company Response:

Please refer to the attached file titled “OPC POD 1 number 9 P-cards”.

10. Standby. Please provide, for Hurricane Michael restoration work, any analysis the Company has that identifies the amount of standby time billed, the amount paid, and that would show the Company analyzed the cost were reasonable.

Company Response:

The Company did not pay any contractors for standby time.

11. Studies. Please provide, for Hurricane Michael restoration work, any assessment and/or study performed by the Company and/or for the Company that estimates the amount of storm cost savings the Company was able to achieve because of the storm hardening program work performed prior to each of the respective storms.

Company Response:

FPUC has not conducted or participated in any studies or assessments regarding the savings associated with storm hardening on the FPUC Electric system. However, based on the forensics data collected on a sample of the FPUC electric system, it does appear that storm hardened poles did perform better than those not storm hardened.

12. Studies. Please provide, for Hurricane Michael restoration work, any assessment and/or study performed by the Company and/or for the Company that identifies the damage that occurred to infrastructure where storm hardening work had not been performed yet.

Company Response:

Due to the significant amount of damage that occurred within the service territory, it was only possible to perform a forensics analysis on a small portion of the damage to determine the effectiveness of storm hardening. This survey sample was selected to include facilities along roadways in the area which allowed better access to the damage. As can be seen from the summary data below, non-storm hardened poles did not perform well.

7730	Broken Pole	F	40	4	N	T	1	0	1	0	0	0
7766	Broken Pole	F	45	3	N	D	1	0	0	0	0	1
7764	Broken Pole	F	45		N	T	1	0	1	0	0	0
7785	Broken Pole	F	45		N	T	1	0	1	0	0	0
7857	Broken Pole	F	45		N	T	1	0	1	0	0	0
7814	Broken Pole	F	45		N	T	1	0	1	0	0	0
7833	Broken Pole	F	45		N	T	1	0	1	0	0	0
7840	Broken Pole	F	45		N	T	1	0	1	0	0	0
7860	Broken Pole	F	45		N	T	1	0	1	0	0	0
7845	Broken Pole	F	45		N	T	1	0	1	0	0	0
7850	Broken Pole	F	45		N	W	1	0	0	1	0	0
7843	Broken Pole	F	45		N	W	1	0	0	1	0	0
7877	Broken Pole	F	45		N	W	1	0	0	1	0	0
7880	Broken Pole	F	45		N	W	1	0	0	1	0	0
7878	Broken Pole	F	45		N	W	1	0	0	1	0	0
7867	Broken Pole	F	45		N	W	1	0	0	1	0	0
7894	Broken Pole	F	45		N	W	1	0	0	1	0	0
7871	Broken Pole	F	45		N	W	1	0	0	1	0	0
					Totals		86	2	31	13	42	2
					Percentage		97.73%	2.27%	35.23%	14.77%	47.73%	2.27%

13. Contractors. Please provide, for Hurricane Michael restoration work, any analysis the Company has that contains a comparison of contractor rates that would show rates are reasonable.

Company Response:

Please refer to the attached Excel file “OPC POD 1 number 13 Comparison of Contractor Rates”. This schedule was performed at a particular point in time and may not include all costs or man hours.

14. Storm Costs. Please provide, for Hurricane Michael restoration work, any reviews performed by the Company of storm costs to determine whether charges were appropriate, reasonable and/or in compliance with contracts.

Company Response:

Please refer to the file titled “OPC POD 1 number 14 contractor summary”. An analyst reviewed and re-calculated all invoices, performed analytics based on costs per labor hour for overall costs, labor and lodging to verify reasonableness. In addition, crews and costs were verified with operations personnel either by phone or e-mail. E-mails are attached in the file titled “OPC POD 2 number 14b e-mails.”

15. Logistics. Please provide by vendor, invoices for logistic costs over \$10,000.

Company Response:

Please refer to the attached file titled “OPC ROG 1 number 15 logistics”.

PRODUCTION REQUESTS

3. Please provide a copy of the most recent orders relied on by OPC in its analysis of FPUC's depreciation study or in support of OPC's recommendations.

Response: See attachment(s) OPCFPUC-SUPPPOD3-001207-001267.

Respectfully submitted,

J.R. KELLY
PUBLIC COUNSEL

/s/Patricia A. Christensen
Associate Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
(850) 488-9330

Attorneys for the Citizens
of the State of Florida

79.

FPUC's Response to OPC's Third
Production of Documents Nos. 19-22

(Nos. 19, 20, 22 have attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 79
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to OPC's
Third Production of Documents Nos. 19-22
(Nos. 19, 20, 22 have attachments) [...]

REQUESTS FOR PRODUCTION

19. Refer to the response to Citizens Interrogatory No. 68. Please provide the workpapers and/or documents showing how the estimated time was determined for the amounts on lines 18-20 of Exhibit MDN-4.

Company Response: The non-incremental costs were based on Marianna payroll charges that were not charged to the storm work orders from the date of the storm to December 2, 2018 when most of the restoration was complete. All employees' in Marianna worked on the storm during this entire period but included only incremental time in the storm work order. These non-incremental costs were included on lines 3 – 5 on MDN-4 and removed on lines 18-20 on MDN-4 and are therefore, not included in the filing. Please refer to the attached file “OPC POD 3 #19” for the detail used in the computation.

20. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule A-1 and Schedule C-1. Please provide all supporting workpapers showing the calculations of the respective amounts resulting in (\$2,292,738) on line 7, of Schedule A-1.

Company Response: Please refer to the attached file “OPC POD 3 #20” and “Revised OPC ROG 1 number 2 detail”.

21. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule B-3. Please provide the workpapers with the supporting calculations for the additions to plant by type of cost resulting in the increase of \$21,116,035.

Company Response: This supporting documentation was provided in “Revised OPC ROG 1 number 2 detail”.

22. Refer to the Limited Proceeding Petition filed on August 7, 2019, Attachment A, Schedule B-3. Please provide the workpapers with the supporting calculations for the retirements to plant by type of cost resulting in the decrease of \$1,591,879.

Company Response: Please refer to “OPC POD 3 #22 Summary” and “OPC POD 3 # 22” for the backup calculations. It should be noted that the amount shown in the original filing was an estimated amount and also incorrectly included all retirements made after the storm thru April 2019, including some that were not storm related. The Company anticipates updating, and correcting, this amount to include all storm-related retirements made through December 2019 when it makes its revised filing.



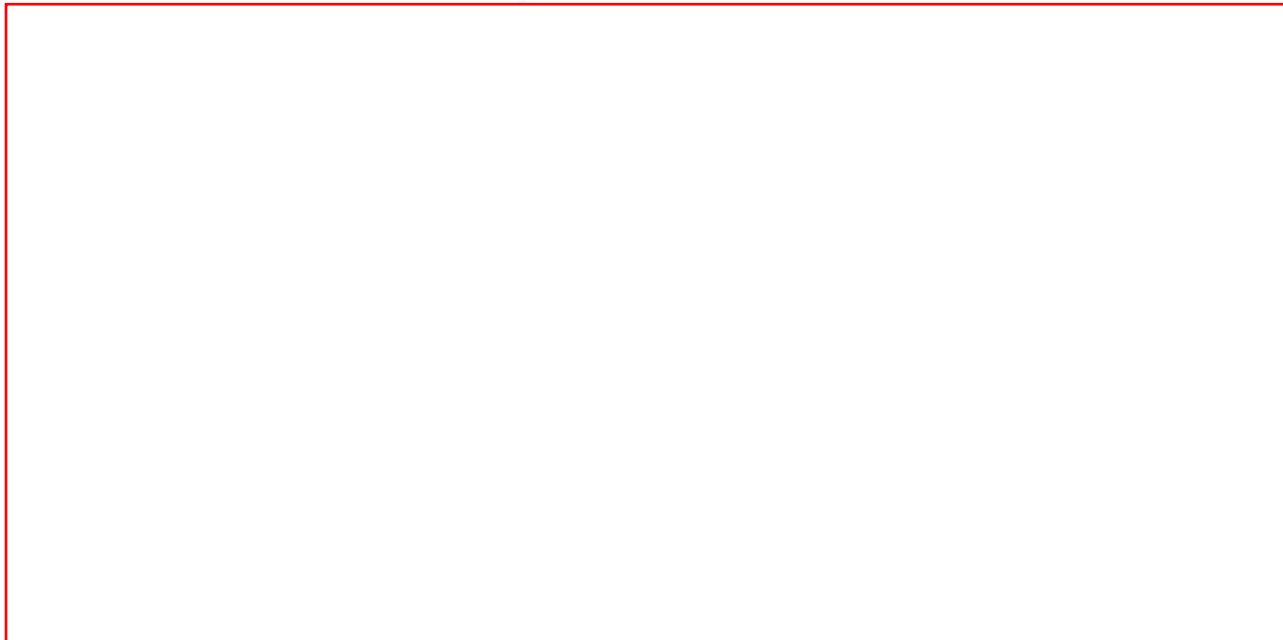
80.

FPUC's Response to OPC's Fourth
Production of Documents Nos. 25-27, 29

(Nos. 25, 26, 27 have attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 80
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to OPC's
Fourth Production of Documents Nos. 25-27,
29 (Nos. 25, 26, 27 have attach...

REQUESTS FOR PRODUCTION



25. Please provide receipts by vendor for any cost reimbursed by FPUC for fuel.

Company Response: Please refer to the attached file “POD 25a” to “POD 25r”. For purposes of clarity, FPUC P-Card gas purchases by FPUC employees were not considered vendor costs and therefore, not included with this response.

26. Please provide receipts by vendor for any cost reimbursed by FPUC for meals.

Company Response: All logistic invoices over \$10,000 with receipts were provided in response to Citizen’s 1st Production of Documents number 15. Please refer to the attached files “POD 26a” and “POD 26b” for additional invoices. For purposes of clarity, FPUC notes that P-Card purchases of meals by individual employees were not considered vendor reimbursements for the purpose of this request. Some large P-Card purchases did pay vendors for supplies such as water and snacks. The Company provided P-card receipts for anything over \$7,500 in Citizens 1st Production of Documents number 9.

27. Please provide receipts by vendor for any cost reimbursed by FPUC for lodging.

Company Response: All logistics invoices over \$10,000 with receipts were provided in response to OPC 1st Production of Documents number 15. Please refer to the attached files “POD 27a” through “POD 27c” for additional invoices. Some P-Card purchases

were made for individual employees' hotel stays. As noted in prior responses, the Company did not consider P-Card purchases by FPUC employees to constitute vendor reimbursements for the purpose of this request. The Company has already provided P-card receipts for anything over \$7,500 in Citizens 1st Production of Documents number 9.



29. Please provide any standard contract used for vendors in hurricane restoration.

Company Response: We do not have a standard contract for hurricane restoration except the SEE agreement.

81.

FPUC's Response to OPC's Fifth
Production of Documents Nos. 31, 32,33

(Nos. 31, 32, 33 have attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 81
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to OPC's
Fifth Production of Documents Nos. 31, 32, 33
(Nos. 31, 32, 33 have attach...

REQUESTS FOR PRODUCTION

31. Storm Costs. Refer to Revised MDN-4 and the initial MDN-4. Please provide supporting documents for the increase in costs for each line that is not associated with the misclassification of materials.

Company Response: The supporting documentation for all costs in the revised filing were provided in the files attached to the updated response to Citizen's Interrogatory Number 97. In addition, please refer to the summary provided in response to Citizen's Interrogatory Number 276 for the reconciliation by category.

32. Contractor Costs. Please provide supporting documentation, if not already provide for the additional invoices, by type (i.e. line contractors, vegetation contractors and other) that will support the added cost for the reconciliation of the difference between the \$54,526,703 in MDN-4 and the \$57,147,169 as shown on the revised MDN-4. If already provided please identify the specific file the document(s) can be located in.

Company Response: The supporting documentation for all contractor costs in the revised filing was provided in the files attached to the updated response to Citizen's Interrogatory Number 97. The file titled "2nd revision OPC ROG 1 number 2 detail contractor costs only" shows the contractor costs by invoice. With this response, we are providing three worksheet files in the format provided by the Office of Public Counsel for Hurricane Dorian. Please refer to the attached files:

OPC 97 Dorian Davey Tree Expert

OPC 97 Dorian MDR Construction

OPC 97 Dorian Enercon Confidential

Also, some of the spreadsheets in the same format have been updated for the changes in the updated filing. These files are:

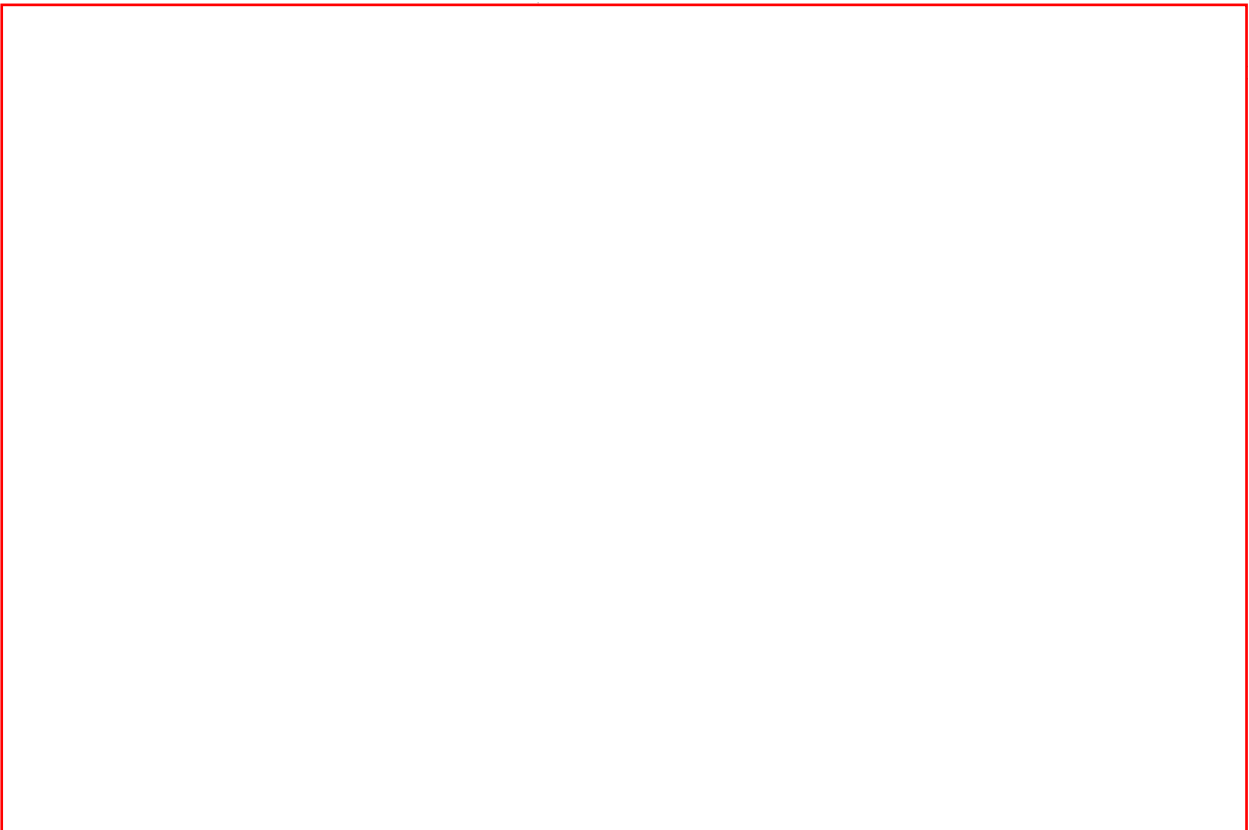
OPC 97 Michael Branching Out Tree Service

OPC 97 Michael Davey Tree Expert

OPC 97 Michael Pike Electric Confidential

33. Please provide any and all documentation, calculations and schedules in unlocked and searchable format for the regulatory asset pertaining to unrecovered revenue in the amount of \$504,448.

Company Response: Please refer to the attached file “OPC POD 33 backup” and “OPC POD 33a and 33b”.



82.

FPUC's Response to OPC's Sixth
Production of Documents Nos. 35-38

(Nos. 35, 36, 37, 38 have attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 82
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to OPC's
Sixth Production of Documents Nos. 35-38
(Nos. 35, 36, 37, 38 have attachm...

REQUESTS FOR PRODUCTION

BLUE LAKE UTILITY COMPANY

35. Please provide the receipts for the fuel paid by the utility to Blue Lake. If previously provided, please indicate the document number(s).

Company Response: Please refer to “OPC POD 35 Fuel Invoices”.

36. Please provide the invoices listed on tab I-Other. If previously provided, please indicate the document number(s).

Company Response: Please note that Blue Lake adds 10% to the bills for their processing costs. The actual invoices were included in the response to Citizen’s Production of Documents No. 4 and No. 24. However, they are also attached to this response in the attached file “BlueLake Other Invoices”.

DAVEY TREE EXPERT

37. Please provide documentation for the deductions and additions on tab I-Other. If previously provided, please indicate the document number(s).

Company Response: The invoices and support for the following lines on the tab I-Other were provided in Citizen’s Production of Documents No. 24. However, they are also attached to this response. Please refer to the files titled “Davey line 15”, “Davey line 16”, and “Davey line 17”.

MDR CONSTRUCTION

38. Please provide receipts and documentation for items listed on Tab I-Other. If previously provided, please indicate the document number(s).

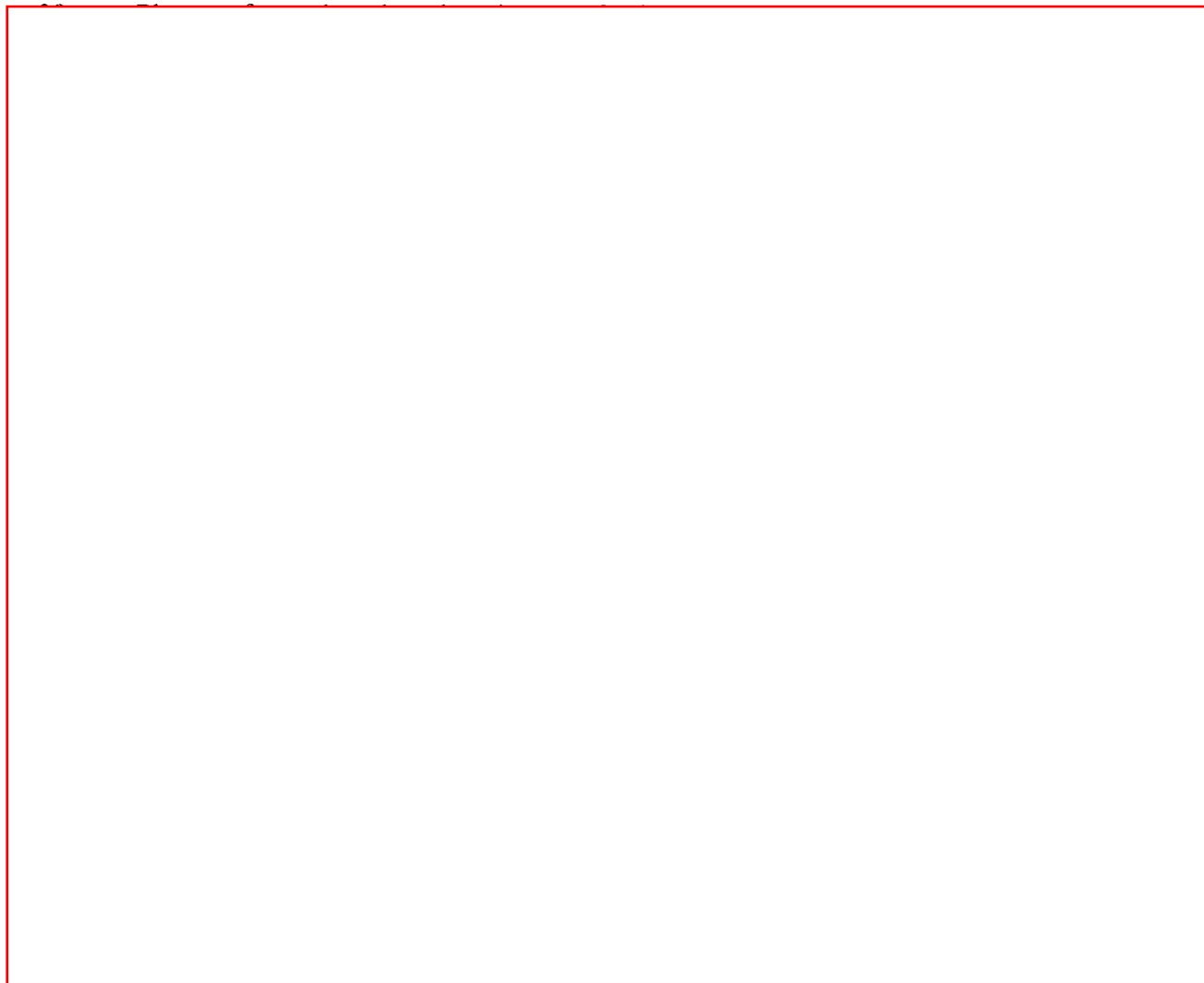
Company Response: The invoices and support for the following lines on the tab I-Other were provided in Citizen's Production of Documents No. 4. However, they are also attached to this response. Please refer to the files titled "MDR lines 15-18", "MDR lines 19, 20, and 21".

83.

FPUC'S Response to OPC's Seventh
Production of Documents Nos. 42
(Nos. 42 has attachments)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 83
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC'S Response to OPC's
Seventh Production of Documents Nos. 42
(Nos. 42 has attachments) [Bates Nos....

REQUESTS FOR PRODUCTION



42. Please refer the rebuttal testimony of Michelle Napier at page 4. Provide a copy of the interest calculations of \$5,144,624 and the \$4,626,170 in excel.

Company Response:

Please refer to the file “POD 42 Interest Calculation”.



84.

OPC Response to Staff's First Set of
Interrogatories Nos. 1-8

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 84
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Garrett (1-8)

1. Please refer to OPC witness Garrett’s Direct Testimony, Page 5, lines 18 - 20, and specify the type of historical data that the witness believes “FPUC did not provide [which is] required to conduct an accurate, company-specific analysis of the service life of its assets.”

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Typically, proposed service lives in depreciation studies are supported through

the actuarial analysis of aged property data. This includes the recorded retirements, additions, transfers, and balances by vintage and transaction year. These data are used to create observed life tables and original survivor curves upon which the Iowa curve and service life analyses are based.

2. Please refer to OPC witness Garrett's Direct Testimony, Pages 7 - 8, and Exhibit DJG-1 for the questions below:

a. The witness testified that he derived the OPC's proposed Average Service Lives (ASLs) based upon the weighted average of the ASLs of the utilities located in different regions as well as in Florida. Has the witness used the same method to formulate the proposed ASLs he proffered to this Commission in previous proceedings? Please explain.

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Mr. Garrett filed testimony in Docket No. 20170179-GU (Petition for rate increase by Florida City Gas). In that case, the utility provided actuarial data to support its proposed service lives. For some of the accounts, however, the data were nonetheless insufficient to perform an actuarial analysis (as acknowledged even by the utility's depreciation witness). For those accounts, a comparative analysis was necessary to provide an objective basis for service life estimates. However, Mr. Garrett did not have the same type of comparative analysis available in the Florida City Gas case as he did in this case. Thus, the comparative analysis in this case is more robust.

b. Please comment on the impacts that different operating environments place upon the ASLs of the utilities' depreciation assets.

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: The impact of different operating environments on average service life is typically observed in the historical retirement rates of the assets in each particular environment. In Mr. Garrett's experience, utility depreciation witnesses generally refer to the operating environments of the utilities they represent as a basis for arguing for shorter service lives than what otherwise might be indicated by the observed historical data. Mr. Garrett cannot recall an instance where a utility suggested that their particular operating environment might have a relative increasing effect on average service life compared to other operating environments.

- c. Please comment on the impacts that different regulatory environments place upon the ASLs of the utilities' depreciation assets.

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Average service life is most properly estimated through objective analysis of historical retirement data. The decisions made by regulators could be taken into account as having an increasing or decreasing effect on the service life otherwise indicated by the data. Typically, however, the retirement of assets falls within the realm of managerial discretion, and thus the average service life of a particular group of assets are typically more influenced by managerial decisions rather than the regulatory environment, in Mr. Garrett's experience.

3. Please refer to OPC witness Garrett's Direct Testimony, Page 30, lines 10 - 13, and Exhibit DJG-5, Page 1 of 2. Page 30 indicates that, OPC's proposed ASL for Account 362 results in a reduction to depreciation expense of \$25,976. Page 1 of Exhibit DJG-5 shows that the

depreciation expense reduction due to the OPC-proposed ASL is \$27,075 for Account 362.

Please explain the discrepancy.

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: The depreciation expense figure stated in Mr. Garrett’s testimony on p. 30, line 13, should be \$27,075.

4. Please refer to OPC witness Garrett’s Direct Testimony, Page 23, lines 10 - 13; Page 37, lines 3 - 6; Page 40, lines 1 - 4; and Page 46, lines 3 - 6. On page 23, the witness proposed a service life of 53 years for Account 353. On Page 37, the witness proposed a service life of 64 years for Account 353. On Page 40, the witness proposed a service life of 47 years for Account 353. On Page 46, the witness proposed a service life of 48 years for Account 353.

Please clarify the inconsistencies.

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Page 37, line 3 should say “Account 366”. Page 40, line 1 should say “Account 367”. Page 46, line 3 should say “Account 369”.

5. For each of FPUC’s depreciation accounts, please provide OPC’s proposed depreciation rate and components that are different from what FPUC proposed in the Company’s 2019 Depreciation Study by completing Table 1 below using Commission Rounding Convention.*

		Table 1: Comparison of Depreciation Rates and Components																	
Acct No	Account Title	FPUC Current						FPUC Proposed						OPC Proposed					
		Ave. Service Life	Ave. Age	Curve	Ave. Remaining Life	Future Net Salvage	Remaining Life	Ave. Service Life	Ave. Age	Curve	Ave. Remaining Life	Future Net Salvage	Remaining Life	Ave. Service Life	Ave. Age	Curve	Ave. Remaining Life	Future Net Salvage	Remaining Life
		(years)	(years)		(years)	(%)	(%)	(years)	(years)		(years)	(%)	(%)	(years)	(years)		(years)	(%)	(%)
TRANSMISSION PLANT																			
353	Station Equipment	40	13.4	S2	27	5	2.6	45	10.2	S3	35	0	2.2						
355	Poles and Fixtures	40	23	R5	16.9	(40)	4.1	40	23	R4	17.8	(50)	6.8						
DISTRIBUTION PLANT																			
362	Station Equipment	45	11.2	S3	34	(10)	2.4	50	11.9	S3	38	(10)	2.1						
364	Poles, Towers, and Fixtures	38	14.4	R4	24	(45)	3.9	38	10.2	R4	28	(50)	4.1						
366	Underground Conduit	60	10.4	R5	50	(5)	1.8	60	12.6	R5	47	(5)	1.8						
367	Underground Conductors & Devices	35	12.2	R4	23	(5)	3.2	35	13.9	R4	21	(5)	3.2						
368	Line Transformers	30	17.7	S4	12.4	(20)	4.0	30	16.5	S4	13.6	(20)	3.9						
369	Services	37	17.1	R5	19.9	(35)	3.6	40	15.4	R5	25	(40)	3.3						
OTHER DISPUTED ACCOUNTS (IF ANY)																			

***Commission Rounding Convention**

- | | |
|---|-------------------------------------|
| Average age: | rounded to one decimal place |
| Average service lives over 20 years: | rounded to the nearest whole year |
| Average service lives less than 20 years: | rounded to one decimal place |
| Average remaining lives over 20 years: | rounded to the nearest whole year |
| Average remaining lives less than 20 years: | rounded to one decimal place |
| Average future net salvage %: | rounded to the nearest whole number |
| Remaining life depreciation rates%: | rounded to one decimal place |

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Please see attached spreadsheet labeled OPCSTAFFROG5-0001.

6. Please refer to OPC witness Garrett’s Direct Testimony, Page 46, line 18 through Page 47, line 1, for the following questions:

a. Please explain what the witness means by the statement “there is no company-specific, aged property data available?”

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Please see the response to Question 1 above for a description of aged property data.

b. Please explain whether OPC witness Garrett believes the account-specific aged retirements from 1940 to 2019 shown in FPUC 2019 Depreciation Study, Pages 22 - 51,

Schedules A through E constitutes “company-specific, aged property data” as he uses that term in his testimony. If it does not, please explain why it does not.

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: No. The type of data referred to cannot be used to construct an observed life table upon which actuarial analysis and Iowa curve fitting can be performed.

7. Please refer to OPC witness Garrett’s Direct Testimony, Exhibits DJG-5, DJG-7, DJG-9, and DJG-11. Regarding FPUC’s proposal to correct the reserve surplus associated with motor vehicles in general plant through a 4-year amortization (discussed in FPUC witness Lee’s Direct Testimony, Page 19, and Exhibit PSL-1, Sch.5), OPC’s counter-proposal seems to vary in Exhibits of its witness’ Direct Testimony as shown in Table 2 below. Please clarify OPC’s position and support it with a detailed explanation.

Table 2: OPC's Counter Proposals Regarding FPUC's Proposal of General Plant Surplus Amortization

DJG-5		[1]	[2]		[3]		[4]	
Account No.	Description	Plant 1/1/2020	FPUC Proposal		OPC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
.....	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474				128,474
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	2.69%	\$ 4,171,420	-0.53%	\$ (814,243)
DJG-7		[1]	[2]		[3]		[4]	
Account No.	Description	Plant 1/1/2020	FPUC Proposal		OPC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
.....	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474		-128,474		0
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	2.30%	\$ 3,564,423	-0.92%	\$ (1,421,240)
DJG-9		[1]	[2]		[3]		[4]	
Account No.	Description	Plant 1/1/2020	FPUC Proposal		OPC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
.....	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474		-128,474		0
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	2.56%	\$ 3,968,736	-0.66%	\$ (1,016,927)
DJG-11		[1]	[2]		[3]		[4]	
Account No.	Description	Plant 1/1/2020	FPUC Proposal		OPC Proposal		Difference	
			Rate	Annual Accrual	Rate	Annual Accrual	Rate	Annual Accrual
.....	Power Operated Equipment	898,523	4.10%	36,839	4.07%	36,544	-0.03%	-295
	Total General Plant	9,909,111	4.37%	432,892	4.36%	431,590	-0.01%	-1,302
	Four-Year Amortization			-128,474		-128,474		0
	TOTAL DEPRECIABLE PLANT	\$ 154,932,014	3.22%	\$ 4,985,663	3.13%	\$ 4,856,755	-0.08%	\$ (128,908)

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Mr. Garrett takes no position regarding the Company's proposal to correct the reserve surplus associated with motor vehicles in general plant through a 4-year amortization. Exhibit DJG-5 should include an amount of -\$128,474 to reduce the proposed annual accrual, similar to Exhibits DJG-7, DJG-9, and DJG-11.

8. For each of FPUC's depreciation accounts, please provide OPC's proposed depreciation rate (using Commission rounding convention shown in Question 6) and the associated annual depreciation expense if different from what FPUC proposed in the Company's 2019 Depreciation Study by completing Table 3 below.

Table 3: Comparison of Expenses								
Account Number	Account Title	[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Investment 1/1/2020 (\$)	FPUC Proposed		OPC Proposed		Difference	
			Depreciation Rate (%)	Annual Expense (\$)	Depreciation Rate (%)	Annual Expense (\$)	Depreciation Rate (%)	Annual Expense (\$)
350.1	Land Rights	\$0	1.3	0				
352	Structures and Improvements	\$1,919,496	1.7	32,631				
353	Station Equipment	\$7,581,692	2.2	166,797				
354	Towers and Fixtures	\$249,798	1.9	4,746				
355	Poles and Fixtures	\$1,659,809	6.8	112,867				
355.1	Poles and Fixtures - Concrete	\$4,014,730	2.9	116,427				
356	Overhead Conductors and Devices	\$3,674,653	2.3	84,517				
359	Roads and Trails	\$6,788	0.9	61				
360.1	Land Rights	\$56,995	1.5	855				
361	Structures and Improvements	\$1,198,983	1.8	21,582				
362	Station Equipment	\$13,235,887	2.1	277,954				
364	Poles, Towers, and Fixtures	\$25,869,789	4.1	1,060,661				
365	Overhead Conductors & Devices	\$20,427,593	2.8	571,973				
366	Underground Conduit	\$7,034,164	1.8	126,615				
367	Underground Conductors & Devices	\$10,218,344	3.2	326,987				
368	Line Transformers	\$22,458,863	3.9	875,896				
369	Services	\$14,341,344	3.3	473,264				
370	Meters	\$5,085,099	3.8	193,234				
371	Installation on Customers' Premises	\$3,263,292	3.0	97,899				
373	Street Lighting & Signal Systems	\$2,725,584	5.0	136,279				
390	Structures & Improvements	\$4,044,796	2.0	80,896				
392.1	Transportation-Cars	\$23,951	7.7	1,844				
392.2	Transportation-Light Trucks & Vans	\$1,041,834	8.0	83,347				
392.3	Transportation - Heavy Trucks	\$3,755,922	6.0	225,355				
392.4	Transportation - Trailers	\$144,084	3.2	4,611				
396	Power Operated Equipment	\$898,523	4.1	36,839				
4-Year Amortization				(128,474)				
Total		9,909,111		4,985,663				

OBJECTION: Without waiving any privilege or waiving any of the general objections stated above, OPC responds below.

Response: Please see attached spreadsheet labeled OPCSTAFFROG8-0002.

Respectfully submitted,

J.R. KELLY
PUBLIC COUNSEL

/s/Patricia A. Christensen
Associate Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
850-488-9330

Attorneys for the Citizens of the State of Florida

85.

OPC Response to FPUC's First Set of
Interrogatories Nos 1-14

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 85
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Garrett (1-14)

INTERROGATORIES

- 1) For the following interrogatory, please refer to Revised Schedule 1 of FPUC's depreciation study workbook provided in response to OPC's 1st PODs, No. 1. Please

identify each FPUC depreciation account for which OPC takes issue or disagrees with FPUC's recommended average remaining life (and underlying average service life, Iowa curve shape, and average age), net salvage value, or estimated reserve position.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 2) Please provide a schedule showing OPC's recommended average remaining life and underlying average service life, Iowa curve shape, and average age, and net salvage value for each account identified in Interrogatory 1. Also include OPC's recommended reserve position and resulting remaining life depreciation rate for each given account.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 3) Please explain in detail and by account, OPC's specific reasons supporting its disagreements with FPUC's life and salvage proposals in its 2019 depreciation study including the underlying average service life, Iowa curve, and average age.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 4) If OPC disputes the survivors for any FPUC account provided in the 2019 depreciation study, please identify the account and survivors as of January 1, 2020 that OPC is utilizing. Please explain all differences between the survivors FPUC has provided in its 2019 depreciation study and those OPC recommends.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 5) Please provide all data utilized in OPC's analyses of FPUC's depreciation study that is either different or is in addition to that provided in FPUC's 2019 depreciation study. Please provide this information by account in Excel format with formulae intact where applicable.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 6) Please refer to FPUC's response to OPC's 1st PODs, No. 1. For each account that OPC disputes FPUC's proposed average remaining life found in the POD response, please provide all remaining life calculations in Excel format.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 7) For each FPUC account that OPC disputes the estimated book reserve (accumulated depreciation) balance as of the January 1, 2020 depreciation study date, please explain all differences with FPUC's estimated book reserve.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 8) Please identify and describe differences between the depreciation system methodology between OPC and FPUC's 2019 depreciation study.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 9) Please identify all external sources OPC is relying on in conducting its depreciation analyses, including industry surveys, statistics, and reports. Please explain in detail how these sources are relevant to the service and regulatory environment of FPUC.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, OPC witness is not relying on an industry surveys or reports. OPC witness has examined the approved service lives of several other utilities as part of its analysis. The details of this analysis will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020. In addition, please see the responses to FPUC's first request for production of documents to OPC.

- 10) For each account in which OPC's review of FPUC's depreciation study produced observed life tables and original survivor curves, please so provide showing the historical retirement pattern for the assets in each account.

Response: OPC witness' review of FPUC's depreciation study did not produce any observed life tables based on FPUC's depreciation data.

- 11) Does OPC agree with the regulatory concept of gradualism and moderation? If affirmative, please explain how OPC interprets the concept. If negative, please explain why not.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation. Further, Citizens object to the extent the interrogatory is vague and does not provide context for the regulatory concept of gradualism and moderation.

Response: Notwithstanding our objection, the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020, will address OPC's positions on the appropriate service lives for the contested accounts in the depreciation study.

- 12) To the extent OPC's recommendations rely on average service lives, Iowa curve shapes, or net salvage values approved in other proceedings in either Florida or any other State, please identify the specific proceeding number, State Commission Order and date thereof. Additionally, for each account provide the approved average service life, Iowa Curve, and net salvage value.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the details of this analysis will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020. In addition, please see the responses to FPUC's first request for production of documents to OPC.

- 13) Please explain in detail how OPC determined its specific recommended average service life, Iowa Curve, and net salvage value for each account.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

- 14) Please identify OPC's issues and disagreements with FPUC's 2019 depreciation study proposals, other than those not addressed in Interrogatories 1-13.

OBJECTION: The general objections stated above are hereby incorporated herein by reference. Without waiving such objections, Citizens specifically objects to the request to the extent it asks for disclosure of work product, attorney-client privilege, accountant-client privilege and/or information developed in anticipation of litigation.

Response: Notwithstanding our objection, the requested information will be provided in

the testimony and exhibits of OPC witness David Garrett, to be filed on May 15, 2020.

Respectfully submitted,

J.R. KELLY
PUBLIC COUNSEL

/s/Patricia A. Christensen
Associate Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
(850) 488-9330

Attorneys for the Citizens
of the State of Florida

86.

OPC Response to FPUC's Second Set of
Interrogatories Nos.15-22

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 86
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Garrett (15-22)

INTERROGATORIES

15) Please refer to OPC witness Garrett’s testimony, page 6, lines 3-4. The witness asserts “FPUC is basing its service life proposals on a Florida peer group, and those service lives (at least in part), were based on other prior Florida peer group averages. Repeating this process case after case has the effect of creating a type of echo chamber or feedback loop among the approved service lives of some Florida utilities.”

a. What is the basis for witness Garrett’s assessment that the service lives of the Florida peer group were based on other prior Florida peer group averages?

Response: Mr. Garrett is not aware of the exact extent to which the authorized service lives of other Florida utilities are influenced by prior authorized service lives of Florida utilities. Given the discrepancy between the authorized service lives of Florida utilities with other utilities outside of Florida, it appears that the authorized service lives of Florida utilities have been influenced to some extent on the prior approved service lives of other Florida utilities.

b. Which Florida utilities have service lives based on other prior Florida peer group averages?

Response: Please see response to Part A above.

16) Please refer to OPC witness Garrett’s testimony, page 6, lines 8-12. The witness testifies that “To the extent some of the peer group utilities have taken a similar approach over the same period of time, it means that some of FPUC’s service lives might be based on

information that is decades old, and such information may have never been originally based on company-specific historical service life data.” What is the basis for the witness’s assessment with regard to the Florida peer group?

Response: Please see response to Question 1(a) above.

17) Please refer to page 8 of OPC witness Garrett’s testimony, line 15.

a. What is the basis for the specific weighting given to each group: Midwest – 20%, Coastal – 35%, and Florida – 45%?

Response: Because Mr. Garrett is not specifically aware of the extent to which authorized service lives among the Florida peer group have been influenced by the prior authorized service lives of other Florida utilities, Mr. Garrett assigned the highest weighting to the Florida peer group. The coastal peer group arguably operates in a more similar environment to the Florida peer group, so Mr. Garrett assigned the next highest weighting to the coastal peer group.

b. Was the weighted average for each group the result of direct weighting or indirect weighting?

Response: The peer group average for each account was calculated by taking a simple average of the approved service lives for each utility in each peer group. The calculations are specifically described in Exhibit DJG-4.

18) Please refer to page 11 of OPC witness Garrett’s testimony, lines 6-15. If the life of a group of assets is overestimated and the assets retire prior to being fully depreciated, the witness states these assets will remain in rate base until they are recovered. In such a case, would ratepayers essentially be paying for plant that is no longer providing service? If no,

please explain.

Response: To clarify, the remaining balanced on any retired assets would not necessarily remain in rate base, but could be recovered through other mechanisms such as a regulatory asset. Regardless, under this scenario, current rate payers would essentially be paying for plant that is no longer in service. On the other hand, if the life of a group of assets is underestimated, the “current” ratepayers under that scenario would enjoy the use of plant that has been paid for by prior ratepayers.

19) Please refer to page 15 of OPC witness Garrett’s testimony, lines 5-7. The Midwest peer group consists of three companies.

a. What other regulated companies providing electric service are located in this same area?

Response: Mr. Garrett is not aware of all the regulated utilities that provide electric service in this area. Mr. Garrett selected the companies because he was directly involved in the cases he cited and relied upon for the comparable analysis.

b. Please explain why the other companies listed above in (a) were not included in the Midwest peer group.

Response: Please see the response to Part (a) above. Mr. Garrett did not specifically review and then exclude any particular utility from any of the peer groups in order to influence the results of the analysis.

20) Please refer to page 18 of OPC witness Garrett’s testimony, lines 3-4. The Coastal peer group consists of three companies.

a. What other regulated companies providing electric service are located in this same area?

Response: Mr. Garrett is not aware of all the regulated utilities that provide electric service in this area.

b. Please explain why the companies listed above in (a) were not included in the Coastal peer group.

Response: Please see the response to Part (a) above. Mr. Garrett did not specifically review and then exclude any particular utility from any of the peer groups in order to influence the results of the analysis.

21) Please refer to Exhibit DJG-4 of OPC witness Garrett's testimony.

a. Column 18 is footnoted as the average of columns 9 through 12. Please confirm that this footnote should be the average of columns 14-17.

Response: Confirmed. The footnote should be the average of columns 14-17. To be clear, the footnote is incorrect; however, the mathematical averages in column 18 are correct.

b. There is footnote 7 shown but no column 7 in the table. Please explain.

Response: Footnote 7 does not refer to any information in the exhibit.

22) Please refer to OPC's Response to FPUC's First Production of Documents, No. 3.

Southeastern Electric Power Company is listed in the Midwest Peer Group but the order is not included in the POD response. Was an Order issued regarding Southeastern Electric Power Company's depreciation study and/or rates? If so, please provide the relevant case and docket number. If the proceeding has not yet concluded, please provide the relevant case or docket number.

Response: Yes, an order was issued regarding the Southwestern Electric Power Company case (Docket No. 46449, Order on Rehearing, pp. 33-34 (March 19, 2018)).

Respectfully submitted,

J.R. KELLY
PUBLIC COUNSEL

/s/Patricia A. Christensen
Associate Public Counsel

Office of Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, FL 32399-1400
(850) 488-9330

Attorneys for the Citizens
of the State of Florida

87.

Staff's Response to OPC's First Set of
Interrogatories Nos. 16, 17

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 87
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: Vinson (16, 17)

COMMISSION STAFF'S RESPONSE TO
OPC'S FIRST SET OF INTERROGATORIES TO
STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION (NOS. 1-17)
DOCKET NOS. 20190156-EI, 20190155-EI and 20190174-EI
INTERROGATORY NO. 16

16. **Please refer to Exhibit CV-1, Page 14 of 15. Under the section 3.4.2 Contractor Deployment and Management Staff states that FPUC indicated standby hours were billed.**
- a. **Did Staff evaluate the standby time billed and if not why not?**
 - b. **Did FPUC identify the amount of standby billed and if so provide that amount.**
 - c. **Explain how Staff determines the reasonableness of standby time (i.e. hours, days without performing restoration).**

Response:

- a. No, Commission audit staff was unable to evaluate any standby time billed to FPUC because standby time hours were not specifically identified or labelled as such in the invoices and attached documents reviewed. Any “standby hours” referenced on page 14 of CV-1 (under any definition of that term) would have been included within the total hours worked that were billed to FPUC.
- b. Please see response to 16a.
- c. Commission audit staff’s working definition of “standby time” is billed non-productive hours that elapse while workers await work orders and instructions. Dependent upon the particular cause in any given situation, standby hours could be deemed either reasonable or excessive. For example, circumstances beyond the control of the contractor or utility, such as road blockages from downed trees, or lack of materials and supplies may be unavoidable. In other instances, poor planning or deployment decisions could result in excessive standby time. Utilities and contractors should manage restoration activities and

COMMISSION STAFF'S RESPONSE TO
OPC'S FIRST SET OF INTERROGATORIES TO
STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION (NOS. 1-17)
DOCKET NOS. 20190156-EI, 20190155-EI and 20190174-EI
INTERROGATORY NO. 1

deployment of resources to minimize, to the extent possible, billed hours of non-productive waiting time.

COMMISSION STAFF'S RESPONSE TO
OPC'S FIRST SET OF INTERROGATORIES TO
STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION (NOS. 1-17)
DOCKET NOS. 20190156-EI, 20190155-EI and 20190174-EI
INTERROGATORY NO. 17

17. **Please refer to Exhibit CV-1, Page 15 of 15, Observation 6. Explain in detail how costs are to be billed under SEE Mutual Assistance (i.e. at cost, cost plus a markup, etc.).**

Response:

According to *Southeastern Electric Exchange, 2016 Mutual Assistance Procedures and Guidelines* (April 2016), page 9:

Section 17.1 Members understand and agree that the provision of emergency mutual assistance is a not-for-profit endeavor for Responding Companies [i.e. those providing restoration assistance]. Therefore, the Requesting Company [i.e., requesting restoration assistance] will reimburse all costs and expenses incurred by the Responding Company in the provision of emergency assistance for the entire emergency assistance period as defined in paragraph 6 above.

88.

FPUC's Response to Staff's First Data
Request regarding Stipulation and
Settlement Agreement

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 88
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
First Data Request regarding Stipulation and
Settlement Agreement [Bates N...

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: 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. 20190156-EI

In re: Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO. 20190155-EI

In re: Petition for approval of 2019 depreciation study by Florida Public Utilities Company.

DOCKET NO. 20190174-EI

DATED: September 3, 2020

FPUC'S RESPONSE TO STAFF'S FIRST SETTLEMENT DATA REQUEST

1. Please refer to FPUC and OPC's Stipulation and Settlement (SS), paragraph I.5, filed on August 31, 2020, and the Direct Testimony of FPUC Witness Lee, Exhibit PSL-1, filed on May 8, 2020, Schedules 1 – 4. Please provide revised Schedules 1 – 4 that reflect what FPUC and OPC agreed upon and discussed in paragraph I.5 of the SS.

Company Response:

See Attached File Settlement Sch 1 to 4. Please note that for accounts 371, 373 and 392.4 are different from OPC's response to staff but agree to OPC Witness Garrett.

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

ACCOUNT	CURRENT		CURRENT					SETTLEMENT PROPOSED - EFFECTIVE DATE 1/1/2020				
	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	53.0	43.0	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	50.0	26.7	(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	56.0	50.2	(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	55.0	42.6	(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	44.0	33.6	(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	64.0	51.3	(5.0)	12.6	R5
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	35.0	23.0	(5.0)	12.2	R4	47.0	32.6	(5.0)	13.9	R4
368 - Line Transformers	\$22,458,863	\$15,095,313	30.0	12.4	(20.0)	17.7	S4	36.0	19.7	(20.0)	16.5	S4
369 - Services	\$14,341,344	\$8,198,131	37.0	19.9	(35.0)	17.1	R5	48.0	32.4	(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 Settlement Terms

20190155.0156.0174.EI Staff Hearing Exhibits000419

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

ACCOUNT	CURRENT EFFECTIVE 1/1/2015			SETTLEMENT 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	43.0	0.0	21.41	1.8
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	26.7	(50.0)	29.36	4.5
355.1 - Poles and Fixtures - Concrete	41.0	(30.0)	2.9	50.2	(30.0)	16.90	2.3
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	42.6	(10.0)	29.24	1.9
364 - Poles, Towers, and Fixtures	24.0	(45.0)	3.9	33.6	(50.0)	35.82	3.4
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	51.3	(5.0)	19.33	1.7
367 - Underground Conductors & Devices	23.0	(5.0)	3.2	32.6	(5.0)	38.71	2.0
368 - Line Transformers	12.4	(20.0)	4.0	19.7	(20.0)	67.21	2.7
369 - Services	19.9	(35.0)	3.6	32.4	(40.0)	57.16	2.6
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

20190155.0156.0174.EI Staff Hearing Exhibits000420

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

20190155.0156.0174.EI Staff Hearing Exhibits000421

ACCOUNT	1/1/2020 INVESTMENT	1/1/2020 RESERVE	CURRENT		SETTLEMENT PROPOSED - EFFECTIVE DATE 1/1/2020		
			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	1.8	\$138,745	(\$58,379) *
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	4.5	\$75,023	\$6,971 *
355.1 - Poles and Fixtures - Concrete	\$4,014,730	\$678,489	2.9	\$116,427	2.3	\$90,331	(\$26,096) *
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		\$426,054	(\$87,314)
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	1.9	\$251,482	(\$66,179) *
364 - Poles, Towers, and Fixtures	\$25,869,789	\$9,265,961	3.9	\$1,008,922	3.4	\$879,573	(\$129,349) *
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	1.7	\$117,471	(\$9,144) *
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	3.2	\$326,987	2.0	\$207,432	(\$119,555) *
368 - Line Transformers	\$22,458,863	\$15,095,313	4.0	\$898,355	2.7	\$601,898	(\$296,457) *
369 - Services	\$14,341,344	\$8,198,131	3.6	\$516,288	2.6	\$367,138	(\$149,150) *
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		\$3,446,816	(\$932,396)
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 - Transpiration - 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		\$4,177,288	(\$1,188,082)
					4-Yr Amort	(\$128,474)	(\$128,474)

* Reflects Settlement Terms

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	18.30	\$1,387,450	\$236,120	1.9	43.0	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	69.90	\$1,160,206	(\$672,923)	3.0	26.7	(50.0)
355.1 - Poles and Fixtures - Concrete	\$4,014,730	\$678,489	14.54	\$583,742	\$94,747	2.3	50.2	(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		\$4,084,428	(\$468,814)			
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	24.80	\$3,282,500	\$587,425	2.0	42.6	(10.0)
364 - Poles, Towers, and Fixtures	\$25,869,789	\$9,265,961	35.76	\$9,251,037	\$14,924	3.4	33.6	(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	22.92	\$1,612,230	(\$252,437)	1.6	51.3	(5.0)
367 - Underground Conductors & Devices	\$10,218,344	\$3,955,509	33.28	\$3,400,665	\$554,844	2.2	32.6	(5.0)
368 - Line Transformers	\$22,458,863	\$15,095,313	54.99	\$12,350,129	\$2,745,184	3.3	19.7	(20.0)
369 - Services	\$14,341,344	\$8,198,131	46.04	\$6,602,755	\$1,595,376	2.9	32.4	(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		\$51,822,950	\$6,819,492			
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 - Transpiration - 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		\$59,900,097	\$6,386,224			

* Reflects Settlement Terms

20190155.0156.0174.EI Staff Hearing Exhibits000422

89.

FPUC's Response to Staff's Second Data
Request regarding Stipulation and
Settlement Agreement

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 89
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Response to Staff's
Second Data Request regarding Stipulation and
Settlement Agreement [Bates ...

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: 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. 20190156-EI
In re: Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.	DOCKET NO. 20190155-EI
In re: Petition for approval of 2019 depreciation study by Florida Public Utilities Company.	DOCKET NO. 20190174-EI
	DATED: September 10, 2020

FPUC’S RESPONSE TO STAFF’S SECOND (THIRD) SETTLEMENT DATA REQUEST

1. Please refer to the Stipulation and Settlement Agreement, Attachments A and B. Please confirm if the Hurricane Michael Surcharge will be in effect for the period November 2020 through December 2025.

Company Response: Yes.

2. Please provide the cost support to show the calculation of the revised base rates for all rate schedules in Attachment B of the Stipulation and Settlement Agreement.

Company Response: See attached schedule “Data Request 3.2a” and “Data Request 3.2b”.

3. Please refer to the page 13 of the Stipulation and Settlement Agreement, Exhibit A, Section II, subsection B “Initial Audit Required,” which states that FPUC will engage an independent outside audit of FPUC’s presentation of recoverable costs of the first named storm for which claimed damages exceed at least 50% of its full authorized storm reserve amount, or \$40 million, whichever is greater. Given that the target storm reserve for FPUC is \$1.5 million, and that Hurricane Michael “necessitated repairs to nearly 100% on the [Northwest Division] system,” which resulted in approximately \$37 million of claimed damages, please explain why the Parties believe that this is a reasonable threshold to utilize as a triggering event for the initial audit.

Company Response: The threshold is set at a level that is intended to capture more substantial storm events rather than smaller, more minimal impact storm events in the Company's territory.

4. Please refer to page 4 of the Stipulation and Settlement Agreement, Section I "Cost Recovery," paragraph 1. Please explain how the proposed annual recovery of \$1,189,374, associated with the "Accumulated Depreciation cost of removal and undepreciated plant" (A/D Regulatory Asset) regulatory asset was calculated. Please specifically identify all cost components and show all calculations.
 - a. If currently known, does FPUC intend to petition the Commission to reduce its base rates by the proposed annual recovery amount of \$1,189,374 associated with the A/D Regulatory Asset when full amortization of the asset is achieved, presumably ten years after inception of the associated rate increase?

Company Response: For the calculation of the amount, please refer to attached file "Data Request 3.4a." FPUC expects to file a rate case before the 10 years expire. At that time, the regulatory asset will be decreased by the accumulated amortization in the projected test year which would affect the return included at that time. Therefore, the amount stated in the question would not be the amount associated with the A/D Regulatory Asset included in base rates at the end of the 10 years.

- b. For clarity, is the language: "[t]his asset would be amortized over 10 years" referring to the A/D Regulatory Asset (\$6,842,378), only?

Company Response: Yes.

5. Please refer to the Stipulation and Settlement Agreement, page 4, Section I "Cost Recovery," paragraph 4. Quoting from the Storm Settlement:

"... the Parties acknowledge that it is anticipated FPUC will over-collect interim revenues. The Parties agree that a true-up will be timely conducted following the Interim Rate termination date of October 31, 2020. The identified over-collected amount shall be refunded to FPUC's customers as a reduction to FPUC's Fuel Clause beginning January 1, 2021."

Please discuss how FPUC intends to effectuate the stipulations contained in this section of the Settlement Agreement. Given the cessation of interim rates on October 31, 2020, and the procedural dates ordered in Docket 20200001-EI, please focus the response/explanation on how the true-up amount will first be determined, and then how it will be incorporated into fuel rates that would become effective on or about January 1, 2021.¹

¹Order No. PSC-2020-0123-PCO-PU, issued April 23, 2020, in Docket No. 20200001-EI, *In re: Fuel and purchased power cost recovery clause with generating performance incentive factor*, Docket No. 20200002-EG, *In re: Energy conservation cost recovery clause*, Docket No. 20200003-GU, *In re: Purchased gas adjustment (PGA) true-up*,

Company Response: The amount collected will be based on nine months actual and one month estimated with the estimated month being trued up and reflected in next year's filing. The yearly revenues shown in the stipulation for the base rate increase and the storm surcharge will be divided by twelve and multiplied by ten months to determine the revenue applicable thru October. The difference between this calculated revenue and the amount collected will be removed from the beginning balance of the fuel over/under recovery. The Company would propose to file revised fuel factors reflecting the flow through of the refund prior to the Clause Hearing so that the revised factors would be available for Commission review and approval at the November hearing.

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 10th day of September, 2020:

Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee, FL 32097 mcassel@fpuc.com	Ashley Weisenfeld Rachael Dziechciarz Bianca Lherisson Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 awaisenf@psc.state.fl.us rdziehc@psc.state.fl.us blheriss@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: s/Beth Keating
 Beth Keating
 Gunster, Yoakley & Stewart, P.A.
 215 South Monroe St., Suite 601
 Tallahassee, FL 32301
 (850) 521-1706

Florida Public Utilities Company
 Limited Proceeding Electric
 Distribution of Revenue Requirement

MDN-2 page 1 of 1
 Docket No.: 20190156

<u>LINE NO.</u>	<u>RATE SCHEDULE</u>	(1)		(3)	(4)		(5)
		<u>KWH SALES</u>	<u>2020 BUDGET</u>	<u>PERCENT OF TOTAL</u>	<u>BASE RATE INCREASE AT UNIFORM PERCENT</u>	<u>TOTAL CLASS REVENUE WITH INCREASE</u>	
1	RESIDENTIAL	274,540,960	\$ 10,833,290	54.07%	\$ 1,814,092	\$	12,647,382
2	COMMERCIAL SMALL	53,476,045	\$ 2,371,073	11.83%	\$ 396,906	\$	2,767,979
3	COMMERCIAL	164,607,934	\$ 3,518,358	17.56%	\$ 589,152	\$	4,107,510
4	COMMERCIAL LARGE	83,743,267	\$ 1,165,867	5.82%	\$ 195,266	\$	1,361,133
5	INDUSTRIAL	14,860,000	\$ 466,099	2.33%	\$ 78,173	\$	544,272
6	OUTDOOR LIGHTS	7,497,990	\$ 1,680,896	8.39%	\$ 281,491	\$	1,962,387
		598,726,196	\$ 20,035,583	100.00%	\$ 3,355,080	\$	23,390,663
Percent Increase					16.75%		

**Florida Public Utilities Company
Limited Proceeding Electric
Present and Proposed Rates**

**MDN-3 page 1 of 2
Docket No.: 20190156**

Customer Facility Charge:

	<u>Rates Prior to Storm</u>	<u>Interim Rates</u>	<u>Proposed Final Rates</u>
Residential (RS)	\$ 14.69	\$ 23.35	\$ 17.16
General Service (GS)	\$ 24.14	\$ 38.36	\$ 28.18
General Service Demand (GSD)	\$ 71.38	\$ 113.43	\$ 83.33
General Service Large Demand (GSLD)	\$ 136.45	\$ 216.83	\$ 159.30
General Service Large Demand (GSLD1)	\$ 844.94	\$ 1,342.67	\$ 986.43
Standby (SB) <500 kw	\$ 104.96	\$ 166.79	\$ 122.54
Standby (SB) ≥500 kw	\$ 844.94	\$ 1,342.67	\$ 986.43

Base Energy Charge:

	<u>Rates Prior to Storm</u>	<u>Interim Rates</u>	<u>Proposed Final Rates</u>
Residential (RS) ≤1,000 -	\$ 0.02057	\$ 0.03269	\$ 0.02402
>1,000 -	\$ 0.03369	\$ 0.05354	\$ 0.03933
General Service (GS)	\$ 0.02516	\$ 0.03998	\$ 0.02937
General Service Demand (GSD)	\$ 0.00474	\$ 0.00754	\$ 0.00554
General Service Large Demand (GSLD)	\$ 0.00220	\$ 0.00350	\$ 0.00257
General Service Large Demand (GSLD1)	\$ -	\$ -	\$ -
Standby (SB) <500 kw	\$ -	\$ -	\$ -
Standby (SB) ≥500 kw	\$ -	\$ -	\$ -

Demand Charge:

	<u>Rates Prior to Storm</u>	<u>Interim Rates</u>	<u>Proposed Final Rates</u>
Residential (RS)	\$ -	\$ -	\$ -
General Service (GS)	\$ -	\$ -	\$ -
General Service Demand (GSD)	\$ 3.89	\$ 6.18	\$ 4.54
General Service Large Demand (GSLD)	\$ 5.56	\$ 8.84	\$ 6.49
General Service Large Demand (GSLD1)	\$ 1.57	\$ 2.50	\$ 1.84
General Service Large Demand (GSLD1) kVAR	\$ 0.38	\$ 0.60	\$ 0.44
Standby (SB) <500 kw	\$ 2.73	\$ 4.34	\$ 3.19
Standby (SB) ≥500 kw	\$ 0.68	\$ 1.08	\$ 0.80
Standby (SB) kVAR	\$ 0.38	\$ 0.60	\$ 0.44

	<u>Rates Prior to Storm</u>	<u>Interim Rates</u>	<u>Proposed Final Rates</u>
Initial Entitlement of Service			
Re-establish Service or Account Changes			
Customer Request Temp Disconnect/Reconn			
Reconnect After Disconnect (Normal Hrs)			
Reconnect After Disconnect (After Hours)			
Temporary Service			
Collection Charge			
Returned Check Charge	Per Statute		
Credit Card Fees	----- \$3.50 RS and 3.5% other classes -----		
Late Fees	----- Greater of 1.5% or \$5.00 -----		

Michael/Dorian Storm Surcharge per kwh \$ 0.01280

**Florida Public Utilities Company
Limited Proceeding Electric
Present and Proposed Rates - Lighting**

**MDN-3 Page 2 of 2
Docket No.: 20190156**

Lighting:	Current Rates				Interim Rates				Proposed Final Rates			
	Facility Charge	Energy Charge	Maint Charge	Total Charge	Facility Charge	Energy Charge	Maint Charge	Total Charge	Facility Charge	Energy Charge	Maint Charge	Total Charge
1000w HPS Flood	\$19.38	\$18.46	\$2.60	\$40.44	\$30.80	\$29.33	\$4.13	\$64.26	\$22.63	\$21.55	\$3.04	\$47.22
1000w MH Flood	\$17.87	\$18.46	\$2.53	\$38.86	\$28.40	\$29.33	\$4.02	\$61.75	\$20.86	\$21.55	\$2.95	\$45.36
1000w MH Vert Shoebox	\$22.06	\$18.46	\$2.88	\$43.40	\$35.05	\$29.33	\$4.58	\$68.96	\$25.75	\$21.55	\$3.36	\$50.66
100w HPS Amer Rev	\$8.38	\$1.87	\$2.85	\$13.10	\$13.32	\$2.97	\$4.53	\$20.82	\$9.78	\$2.18	\$3.33	\$15.29
100w HPS Cobra Head	\$6.29	\$1.87	\$1.83	\$9.99	\$10.00	\$2.97	\$2.91	\$15.88	\$7.34	\$2.18	\$2.14	\$11.66
100w HPS SP2 Spectra	\$21.51	\$1.87	\$2.69	\$26.07	\$34.18	\$2.97	\$4.27	\$41.42	\$25.11	\$2.18	\$3.14	\$30.43
100w MH SP2 Spectra	\$21.34	\$1.87	\$2.60	\$25.81	\$33.91	\$2.97	\$4.13	\$41.01	\$24.91	\$2.18	\$3.04	\$30.13
150w HPS Acorn	\$17.06	\$2.77	\$2.16	\$21.99	\$27.11	\$4.40	\$3.43	\$34.94	\$19.92	\$3.23	\$2.52	\$25.67
150w HPS ALN 440	\$24.33	\$2.77	\$2.88	\$29.98	\$38.66	\$4.40	\$4.58	\$47.64	\$28.40	\$3.23	\$3.36	\$34.99
150w HPS Am Rev	\$7.85	\$2.77	\$2.89	\$13.51	\$12.47	\$4.40	\$4.59	\$21.46	\$9.16	\$3.23	\$3.37	\$15.76
175w MH ALN 440	\$23.28	\$3.26	\$2.26	\$28.80	\$36.99	\$5.18	\$3.59	\$45.76	\$27.18	\$3.81	\$2.64	\$33.63
175w MH Shoebox	\$19.66	\$3.26	\$2.54	\$25.46	\$31.24	\$5.18	\$4.04	\$40.46	\$22.95	\$3.81	\$2.97	\$29.73
200w HPS Cobra Head	\$8.48	\$3.69	\$2.19	\$14.36	\$13.48	\$5.86	\$3.48	\$22.82	\$9.90	\$4.31	\$2.56	\$16.77
250w HPS Cobra Head	\$10.08	\$4.59	\$2.89	\$17.56	\$16.02	\$7.29	\$4.59	\$27.90	\$11.77	\$5.36	\$3.37	\$20.50
250w HPS Flood	\$9.86	\$4.59	\$2.10	\$16.55	\$15.67	\$7.29	\$3.34	\$26.30	\$11.51	\$5.36	\$2.45	\$19.32
250w MH Shoebox	\$20.93	\$4.59	\$2.84	\$28.36	\$33.26	\$7.29	\$4.51	\$45.06	\$24.43	\$5.36	\$3.32	\$33.11
400w HPS Cobra Head	\$9.41	\$7.40	\$2.40	\$19.21	\$14.95	\$11.76	\$3.81	\$30.52	\$10.99	\$8.64	\$2.80	\$22.43
400w HPS Flood	\$15.47	\$7.40	\$1.97	\$24.84	\$24.58	\$11.76	\$3.13	\$39.47	\$18.06	\$8.64	\$2.30	\$29.00
400w MH Flood	\$10.50	\$7.40	\$1.92	\$19.82	\$16.69	\$11.76	\$3.05	\$31.50	\$12.26	\$8.64	\$2.24	\$23.14
10' Alum Deco Base	\$16.09	0	0	\$16.09	\$25.57	\$0.00	\$0.00	\$25.57	\$18.78	\$0.00	\$0.00	\$18.78
13' Decorative Concrete	\$12.26	0	0	\$12.26	\$19.48	\$0.00	\$0.00	\$19.48	\$14.31	\$0.00	\$0.00	\$14.31
18' Fiberglass Round	\$8.65	0	0	\$8.65	\$13.75	\$0.00	\$0.00	\$13.75	\$10.10	\$0.00	\$0.00	\$10.10
20' Decorative Concrete	\$14.23	0	0	\$14.23	\$22.61	\$0.00	\$0.00	\$22.61	\$16.61	\$0.00	\$0.00	\$16.61
30' Wood Pole Std	\$4.64	0	0	\$4.64	\$7.37	\$0.00	\$0.00	\$7.37	\$5.42	\$0.00	\$0.00	\$5.42
35' Concrete Square	\$13.72	0	0	\$13.72	\$21.80	\$0.00	\$0.00	\$21.80	\$16.02	\$0.00	\$0.00	\$16.02
40' Wood Pole Std	\$9.29	0	0	\$9.29	\$14.76	\$0.00	\$0.00	\$14.76	\$10.85	\$0.00	\$0.00	\$10.85
30' Wood pole	\$4.18	0	0	\$4.18	\$6.64	\$0.00	\$0.00	\$6.64	\$4.88	\$0.00	\$0.00	\$4.88
175w MV Cobra Head	\$1.21	\$3.20	\$1.07	\$5.48	\$1.92	\$5.09	\$1.70	\$8.71	\$1.41	\$3.74	\$1.25	\$6.40
400w MV Cobra Head	\$1.33	\$6.89	\$1.15	\$9.37	\$2.11	\$10.95	\$1.83	\$14.89	\$1.55	\$8.04	\$1.34	\$10.93

**Florida Public Utilities Company
Storm Cost Recovery for Incremental Expenses**

**MDN-4 Page 1 of 1
Docket No.:**

Line No.	Description	Reference	Total	Storm Reserve Balance
1	Pre-Storm Reserve Balance			N/A
2	Estimated Storm Related Restoration Costs			
3	Regular Payroll		\$ 609,196	
4	Overtime Payroll		\$ 490,433	
5	Payroll Overhead Allocations		\$ 371,902	
6	Department Cost Allocation on Capital		\$ 46,027	
7	Employee Expenses		\$ 77,555	
8	Contractor Costs		\$ 56,847,169	
9	Logistics		\$ 1,754,780	
10	Fuel		\$ 1,475,235	
11	Equipment Rental		\$ 232,334	
12	Materials		\$ 4,813,193	
13	Call Center Costs		\$ 26,516	
14	Uncollectible Account Expense		\$ 120,321	
15	Other		\$ 165,297	
16	Subtotal-Storm Related Restoration Costs	Lines 3:15	\$ 67,029,959	
17	Less: Estimated Non-Incremental Costs			
18	Regular Payroll		\$ (113,316)	
19	Overtime Payroll		\$ (11,827)	
20	Payroll Overhead Allocations		\$ (60,039)	
21	Subtotal-Estimated Non-Incremental Costs	Lines 17:20	\$ (185,182)	
22	Less: Capitalizable Costs		\$ (27,398,298)	
23	Total Recoverable Restoration Costs - System	lines (16+21+22)	\$ 39,446,479	
24	Jurisdictional Factor		100%	
25	Total Recoverable Restoration Costs-Retail	lines (23x24)	\$ 39,446,479	\$ 39,446,479
26	Net Recoverable Retail Restoration Costs	line 25 -line 1		\$ 39,446,479
27	Bond Issuance Costs			
28	Beginning Balance for Recovery	line 26-line 27		\$ 39,446,479
29	Plus: Interest on Unamortized Reserve Deficiency Balance thru 12/25			\$ 6,348,065
30	Plus: Amount to Replenish Reserve			
31	Retail Storm Recovery Amount before Regulatory Assessment Fee	lines 28:30		\$ 45,794,544
	Amortization over 6 years			\$ 7,632,424
	Expansion for RAF and Bad Debt			\$ 26,561
	Amortization over 6 years with RAF and Bad Debt Allowance			\$ 7,658,985
	Budgeted 2020 KWH			598,726,196
	Rate Per KWH			0.0128

**Florida Public Utilities Company
Limited Proceeding Electric
Estimated First Year Revenue Requirements**

**Docket No.
Exhibit
Schedule**

**20190156-EI
MDN-1 Page 1 of 13
A-1**

Revenue Requirement Calculation

Projected 2020

3 Jurisdictional Adjusted Rate Base	\$ 6,500,259
4 Rate of Return on Rate Base	6.2700%
5 Required Jurisdictional Net Operating Income (Line 2 x 3)	<u>\$ 407,566</u>
6 Required Net Operating Income (Line 4)	\$ 407,566
7 Jurisdictional Adjusted Net Operating Income (Loss)	\$ (487,036)
8 Net Operating Income Deficiency (Excess) (Line 5-6)	<u>\$ 894,603</u>
9 Net Operating Income Multiplier	1.3295
10 Revenue Requirement (Line 7 x 8)	<u><u>\$ 1,189,374</u></u>

**ADJUSTED RATE BASE
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	(1) Plant in Service	(2) Accumulated Provision for Depreciation and Amortization	(3) Net Plant in Service (1 - 2)	(4) CWIP - No AFUDC	(5) Plant Held For Future Use	(6) Nuclear Fuel - No AFUDC (Net)	(7) Net Utility Plant	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base
1	System Per Books (B-3)		-	-	0	0	-			-
2	Jurisdictional Factors	100%	100%	100%	100%	100%	100%	100%	100%	100%
3	Jurisdictional Per Books	-	-	-	-	-	-	-	-	-
4	<u>Adjustments:</u>									
5	Regulatory Asset for Storm Costs						-			-
6	Regulatory Asset Lost Customers									-
7	Regulatory Asset Exp. Not Recovered									-
8	Regulatory Asset for Unrecovered A/D						6,500,259			6,500,259
9										-
10										-
11										-
12										-
13										-
14										-
15										-
16										-
17										-
18										-
19										-
20										-
21										-
22										-
23										-
24										-
25										-
26										-
27										-
28	Total Adjustments	-	-	-	-	-	-	6,500,259	-	6,500,259
29										
30	Adjusted Jurisdictional	-	-	-	-	-	-	6,500,259	-	6,500,259

**RATE BASE ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: Florida Public Utilities Company
0

EXPLANATION:

List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2)
1	<u>PLANT</u>				
2	<u>Commission Adjustment:</u>				
3	NONE IN STORM PROJECTS ON MFR B-1				
4					
5	<u>Company Adjustment:</u>				
6	NONE IN STORM PROJECTS ON MFR B-1				
7					
8	<u>ACCUMULATED DEPRECIATION</u>				
9	<u>Commission Adjustment:</u>				
10	NONE IN STORM PROJECTS ON MFR B-1				
11					
12	<u>Company Adjustment:</u>				
13	NONE IN STORM PROJECTS ON MFR B-1				
14					
15	<u>WORKING CAPITAL</u>				
16	<u>Commission Adjustment:</u>				
17	NONE IN STORM PROJECTS ON MFR B-1				
18					
19	<u>Company Adjustment:</u>				
20	Regulatory Asset for Storm Costs (MDN-4)			100%	\$ -
21	Regulatory Asset for Lost Customers (MDN-5)			100%	\$ -
22	Regulatory Asset for Expenses Not Recovered During Restoration (MDN-6)			100%	\$ -
23	Regulatory Asset for Unrecovered Accumulated Depreciation Cost of Removal Net of Salvage (MDN-7)		\$ 6,500,259	100%	\$ 6,500,259
24	Total		<u>\$ 6,500,259</u>	100%	<u>\$ 6,500,259</u>

Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit MDN-1
Docket No.: 20190156-EI
Page 4 of 13

Account Title	Act. #	Act. #	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
<u>Plant In Service-Hurricane Michael Related</u>									
FE18164697W	Meters	1010	370E	\$ 752,207					
FE18504697W	Distribution Station Equipment	1010	362E	\$ 11,885					
FE18554697W	Distribution Poles	1010	364E	\$ 8,051,371					
FE18564697W	OH Conductors	1010	365E	\$ 4,656,583					
FE18584697W	Underground Conductors	1010	367E	\$ 259,864					
FE18594697W	Overhead Transformers	1010	368H	\$ 2,790,363					
FE18604697W	Buried Transformers	1010	368B	\$ 100,115					
FE18614697W	Overhead Services	1010	369H	\$ 2,665,177					
FE18624697W	Underground Services	1010	369B	\$ 33,481					
FE18634697W	Install on Cust. Premises-AG	1010	371A	\$ 207,803					
FE18654697W	Street Lighting	1010	373A	\$ 474,478					
				\$ 20,003,327					
<u>Retirement Plant in Service:</u>									
FE18164697W	Meters	1010	370E	\$ (43,190)					
FE18504697W	Distribution Station Equipment	1010	362E						
FE18554697W	Distribution Poles	1010	364E	\$ (368,538)					
FE18564697W	OH Conductors	1010	365E	\$ (273,349)					
FE18584697W	Underground Conductors	1010	367E						
FE18594697W	Overhead Transformers	1010	368H	\$ (234,350)					
FE18604697W	Buried Transformers	1010	368B	\$ (4,189)					
FE18614697W	Overhead Services	1010	369H						
FE18624697W	Underground Services	1010	369B	\$ (19,674)					
FE18634697W	Install on Cust. Premises-AG	1010	371A	\$ (470,834)					
FE18654697W	Street Lighting	1010	373A	\$ (15,292)					
				\$ (1,429,416)	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Net Change to Plant in Service</u>									
<u>Cumulative</u>	Meters	1010	370E	\$ 709,017	\$ 709,017	\$ 709,017	\$ 709,017	\$ 709,017	\$ 709,017
<u>Cumulative</u>	Distribution Station Equipment	1010	362E	\$ 11,885	\$ 11,885	\$ 11,885	\$ 11,885	\$ 11,885	\$ 11,885
<u>Cumulative</u>	Distribution Poles	1010	364E	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834
<u>Cumulative</u>	OH Conductors	1010	365E	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234
<u>Cumulative</u>	Underground Conductors	1010	367E	\$ 259,864	\$ 259,864	\$ 259,864	\$ 259,864	\$ 259,864	\$ 259,864
<u>Cumulative</u>	Overhead Transformers	1010	368H	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012
<u>Cumulative</u>	Buried Transformers	1010	368B	\$ 95,925	\$ 95,925	\$ 95,925	\$ 95,925	\$ 95,925	\$ 95,925
<u>Cumulative</u>	Overhead Services	1010	369H	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177
<u>Cumulative</u>	Underground Services	1010	369B	\$ 13,807	\$ 13,807	\$ 13,807	\$ 13,807	\$ 13,807	\$ 13,807
<u>Cumulative</u>	Install on Cust. Premises-AG	1010	371A	\$ (263,031)	\$ (263,031)	\$ (263,031)	\$ (263,031)	\$ (263,031)	\$ (263,031)
<u>Cumulative</u>	Street Lighting	1010	373A	\$ 459,186	\$ 459,186	\$ 459,186	\$ 459,186	\$ 459,186	\$ 459,186
Cumulative Plant Balance				\$ 18,573,911	\$ 18,573,911	\$ 18,573,911	\$ 18,573,911	\$ 18,573,911	\$ 18,573,911

**Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL**

**Exhibit MDN-1
Docket No.:** 20190156-EI
Page 5 of 13

Account Title	Act. #	Act. #	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
<u>Monthly Depreciation:</u>									
Meters	1080	370E	\$ -	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)
Distribution Station Equipment	1080	362E	\$ -	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)
Distribution Poles	1080	364E	\$ -	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)
OH Conductors	1080	365E	\$ -	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)
Underground Conductors	1080	367E	\$ -	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)
Overhead Transformers	1080	368H	\$ -	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)
Buried Transformers	1080	368B	\$ -	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)
Overhead Services	1080	369H	\$ -	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)
Underground Services	1080	369B	\$ -	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)
Install on Cust. Premises-AG	1080	371A	\$ -	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986
Street Lighting	1080	373A	\$ -	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)
			\$ -	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)
<u>Actual A/D up to Storm for Retirements:</u>									
Meters	1080	370E	\$ 25,533						
Distribution Station Equipment	1080	362E							
Distribution Poles	1080	364E	\$ 57,013						
OH Conductors	1080	365E	\$ 113,959						
Underground Conductors	1080	367E							
Overhead Transformers	1080	368H	\$ 152,856						
Buried Transformers	1080	368B							
Overhead Services	1080	369H	\$ 10,592						
Underground Services	1080	369B							
Install on Cust. Premises-AG	1080	371A	\$ 205,048						
Street Lighting	1080	373A	\$ 7,915						
			\$ 572,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Total Cumulative Accumulated Depreciation</u>									
Meters	1080	370E	\$ 25,533	\$ 23,347	\$ 21,161	\$ 18,975	\$ 16,788	\$ 14,602	\$ 12,416
Distribution Station Equipment	1080	362E	\$ -	\$ (24)	\$ (48)	\$ (71)	\$ (95)	\$ (119)	\$ (143)
Distribution Poles	1080	364E	\$ 57,013	\$ 32,044	\$ 7,075	\$ (17,895)	\$ (42,864)	\$ (67,833)	\$ (92,802)
OH Conductors	1080	365E	\$ 113,959	\$ 101,540	\$ 89,121	\$ 76,702	\$ 64,282	\$ 51,863	\$ 39,444
Underground Conductors	1080	367E	\$ -	\$ (693)	\$ (1,386)	\$ (2,079)	\$ (2,772)	\$ (3,465)	\$ (4,158)
Overhead Transformers	1080	368H	\$ 152,856	\$ 144,336	\$ 135,816	\$ 127,296	\$ 118,776	\$ 110,256	\$ 101,736
Buried Transformers	1080	368B	\$ -	\$ (320)	\$ (640)	\$ (959)	\$ (1,279)	\$ (1,599)	\$ (1,919)
Overhead Services	1080	369H	\$ 10,592	\$ 2,596	\$ (5,399)	\$ (13,395)	\$ (21,390)	\$ (29,386)	\$ (37,381)
Underground Services	1080	369B	\$ -	\$ (41)	\$ (83)	\$ (124)	\$ (166)	\$ (207)	\$ (249)
Install on Cust. Premises-AG	1080	371A	\$ 205,048	\$ 206,034	\$ 207,021	\$ 208,007	\$ 208,993	\$ 209,980	\$ 210,966
Street Lighting	1080	373A	\$ 7,915	\$ 6,040	\$ 4,165	\$ 2,290	\$ 415	\$ (1,460)	\$ (3,335)
Cumulative Accumulated Depreciation Balance			\$ 572,916	\$ 514,859	\$ 456,803	\$ 398,746	\$ 340,689	\$ 282,633	\$ 224,576
Cumulative Net Increase In Rate Base			\$ 19,146,827	\$ 19,088,771	\$ 19,030,714	\$ 18,972,657	\$ 18,914,601	\$ 18,856,544	\$ 18,798,487

Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit MDN-1
Docket No.: 20190156-EI
Page 6 of 13

Account Title	Act. #	Act. #	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
Depreciation Expense	Rate								
370E Meters	3.7%		\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186
362E Distribution Station Equipment	2.4%		\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24
364E Distribution Poles	3.9%		\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969
365E OH Conductors	3.4%		\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419
367E Underground Conductors	3.2%		\$ 693	\$ 693	\$ 693	\$ 693	\$ 693	\$ 693	\$ 693
368H Overhead Transformers	4.0%		\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520
368B Buried Transformers	4.0%		\$ 320	\$ 320	\$ 320	\$ 320	\$ 320	\$ 320	\$ 320
369H Overhead Services	3.6%		\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996
369B Underground Services	3.6%		\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41
371A Install on Cust. Premises-AG	4.5%		\$ (986)	\$ (986)	\$ (986)	\$ (986)	\$ (986)	\$ (986)	\$ (986)
373A Street Lighting	4.9%		\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875
Total Depreciation			\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057
Property Taxes	408		\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957
Reduced O & M due to new equipment	500's		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Tax on Lost Customer Revenue	408		\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20
Total Expense			\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033
Revenues-Lost Customers 2020			\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)

Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit MDN-1
Docket No.: 20190156-EI
Page 7 of 13

Account Title	Act. #	Act. #	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	13-Month Average
<u>Plant In Service-Hurricane Michael Related</u>									
FE18164697W	Meters	1010	370E						
FE18504697W	Distribution Station Equipment	1010	362E						
FE1854697W	Distribution Poles	1010	364E						
FE18564697W	OH Conductors	1010	365E						
FE18584697W	Underground Conductors	1010	367E						
FE18594697W	Overhead Transformers	1010	368H						
FE18604697W	Buried Transformers	1010	368B						
FE18614697W	Overhead Services	1010	369H						
FE18624697W	Underground Services	1010	369B						
FE18634697W	Install on Cust. Premises-AG	1010	371A						
FE18654697W	Street Lighting	1010	373A						
<hr/>									
<u>Retirement Plant in Service:</u>									
FE18164697W	Meters	1010	370E						
FE18504697W	Distribution Station Equipment	1010	362E						
FE1854697W	Distribution Poles	1010	364E						
FE18564697W	OH Conductors	1010	365E						
FE18584697W	Underground Conductors	1010	367E						
FE18594697W	Overhead Transformers	1010	368H						
FE18604697W	Buried Transformers	1010	368B						
FE18614697W	Overhead Services	1010	369H						
FE18624697W	Underground Services	1010	369B						
FE18634697W	Install on Cust. Premises-AG	1010	371A						
FE18654697W	Street Lighting	1010	373A						
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>									
<u>Net Change to Plant in Service</u>									
<u>Cumulative</u>	Meters	1010	370E	\$ 709,017	\$ 709,017	\$ 709,017	\$ 709,017	\$ 709,017	\$ 709,017
<u>Cumulative</u>	Distribution Station Equipment	1010	362E	\$ 11,885	\$ 11,885	\$ 11,885	\$ 11,885	\$ 11,885	\$ 11,885
<u>Cumulative</u>	Distribution Poles	1010	364E	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834	\$ 7,682,834
<u>Cumulative</u>	OH Conductors	1010	365E	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234	\$ 4,383,234
<u>Cumulative</u>	Underground Conductors	1010	367E	\$ 259,864	\$ 259,864	\$ 259,864	\$ 259,864	\$ 259,864	\$ 259,864
<u>Cumulative</u>	Overhead Transformers	1010	368H	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012	\$ 2,556,012
<u>Cumulative</u>	Buried Transformers	1010	368B	\$ 95,925	\$ 95,925	\$ 95,925	\$ 95,925	\$ 95,925	\$ 95,925
<u>Cumulative</u>	Overhead Services	1010	369H	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177	\$ 2,665,177
<u>Cumulative</u>	Underground Services	1010	369B	\$ 13,807	\$ 13,807	\$ 13,807	\$ 13,807	\$ 13,807	\$ 13,807
<u>Cumulative</u>	Install on Cust. Premises-AG	1010	371A	\$ (263,031)	\$ (263,031)	\$ (263,031)	\$ (263,031)	\$ (263,031)	\$ (263,031)
<u>Cumulative</u>	Street Lighting	1010	373A	\$ 459,186	\$ 459,186	\$ 459,186	\$ 459,186	\$ 459,186	\$ 459,186
Cumulative Plant Balance				\$ 18,573,911	\$ 18,573,911	\$ 18,573,911	\$ 18,573,911	\$ 18,573,911	\$ 18,573,911

**Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL**

**Exhibit MDN-1
Docket No.: 20190156-EI
Page 8 of 13**

Account Title	Act. #	Act. #	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	13-Month Average
<u>Monthly Depreciation:</u>									
Meters	1080	370E	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	\$ (2,186)	(2,186)
Distribution Station Equipment	1080	362E	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	\$ (24)	(24)
Distribution Poles	1080	364E	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	\$ (24,969)	(24,969)
OH Conductors	1080	365E	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	\$ (12,419)	(12,419)
Underground Conductors	1080	367E	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	\$ (693)	(693)
Overhead Transformers	1080	368H	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	\$ (8,520)	(8,520)
Buried Transformers	1080	368B	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	\$ (320)	(320)
Overhead Services	1080	369H	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	\$ (7,996)	(7,996)
Underground Services	1080	369B	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	\$ (41)	(41)
Install on Cust. Premises-AG	1080	371A	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	\$ 986	986
Street Lighting	1080	373A	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	\$ (1,875)	(1,875)
			\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	\$ (58,057)	(58,057)
<u>Retirements:</u>									
Meters	1080	370E							
Distribution Station Equipment	1080	362E							
Distribution Poles	1080	364E							
OH Conductors	1080	365E							
Underground Conductors	1080	367E							
Overhead Transformers	1080	368H							
Buried Transformers	1080	368B							
Overhead Services	1080	369H							
Underground Services	1080	369B							
Install on Cust. Premises-AG	1080	371A							
Street Lighting	1080	373A							
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>Total Cumulative Accumulated Depreciation</u>									
Meters	1080	370E	\$ 10,230	\$ 8,044	\$ 5,858	\$ 3,672	\$ 1,485	\$ (701)	\$ 12,416
Distribution Station Equipment	1080	362E	\$ (166)	\$ (190)	\$ (214)	\$ (238)	\$ (261)	\$ (285)	\$ (143)
Distribution Poles	1080	364E	\$ (117,771)	\$ (142,741)	\$ (167,710)	\$ (192,679)	\$ (217,648)	\$ (242,618)	\$ (92,802)
OH Conductors	1080	365E	\$ 27,025	\$ 14,606	\$ 2,187	\$ (10,233)	\$ (22,652)	\$ (35,071)	\$ 39,444
Underground Conductors	1080	367E	\$ (4,851)	\$ (5,544)	\$ (6,237)	\$ (6,930)	\$ (7,623)	\$ (8,316)	\$ (4,158)
Overhead Transformers	1080	368H	\$ 93,216	\$ 84,696	\$ 76,176	\$ 67,656	\$ 59,136	\$ 50,616	\$ 101,736
Buried Transformers	1080	368B	\$ (2,238)	\$ (2,558)	\$ (2,878)	\$ (3,198)	\$ (3,517)	\$ (3,837)	\$ (1,919)
Overhead Services	1080	369H	\$ (45,377)	\$ (53,372)	\$ (61,368)	\$ (69,363)	\$ (77,359)	\$ (85,354)	\$ (37,381)
Underground Services	1080	369B	\$ (290)	\$ (331)	\$ (373)	\$ (414)	\$ (456)	\$ (497)	\$ (249)
Install on Cust. Premises-AG	1080	371A	\$ 211,953	\$ 212,939	\$ 213,925	\$ 214,912	\$ 215,898	\$ 216,884	\$ 210,966
Street Lighting	1080	373A	\$ (5,210)	\$ (7,085)	\$ (8,960)	\$ (10,835)	\$ (12,710)	\$ (14,585)	\$ (3,335)
Cumulative Accumulated Depreciation Balance			\$ 166,520	\$ 108,463	\$ 50,406	\$ (7,650)	\$ (65,707)	\$ (123,764)	\$ 224,576
Cumulative Net Increase In Rate Base			\$ 18,740,431	\$ 18,682,374	\$ 18,624,318	\$ 18,566,261	\$ 18,508,204	\$ 18,450,148	\$ 18,798,487

Schedule B-3
Florida Public Utilities Company
Limited Proceeding Electric
FOR INCREMENTAL ADDITIONS FOR HURRICANE MICHAEL

Exhibit MDN-1
Docket No.: 20190156-EI
Page 9 of 13

Account Title	Act. #	Act. #	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	Total Expenses
Depreciation Expense									
		Rate							
370E Meters		3.7%	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 2,186	\$ 26,234
362E Distribution Station Equipment		2.4%	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 24	\$ 285
364E Distribution Poles		3.9%	\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969	\$ 24,969	\$ 299,631
365E OH Conductors		3.4%	\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419	\$ 12,419	\$ 149,030
367E Underground Conductors		3.2%	\$ 693	\$ 693	\$ 693	\$ 693	\$ 693	\$ 693	\$ 8,316
368H Overhead Transformers		4.0%	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 8,520	\$ 102,240
368B Buried Transformers		4.0%	\$ 320	\$ 320	\$ 320	\$ 320	\$ 320	\$ 320	\$ 3,837
369H Overhead Services		3.6%	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 7,996	\$ 95,946
369B Underground Services		3.6%	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 41	\$ 497
371A Install on Cust. Premises-AG		4.5%	\$ (986)	\$ (986)	\$ (986)	\$ (986)	\$ (986)	\$ (986)	\$ (11,836)
373A Street Lighting		4.9%	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 1,875	\$ 22,500
Total Depreciation			\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057	\$ 58,057	\$ 696,680
Property Taxes	408		\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957	\$ 30,957	\$ 371,478
Reduced O & M due to new equipment	500's		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Tax on Lost Customer Revenue	408		\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 20	\$ 241
Total Expense			\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033	\$ 89,033	\$ 1,068,399
Revenues-Lost Customers 2020			\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (27,931)	\$ (335,172)

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES
0

EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	(1) Total Company Per Books	(2) Non- Electric Utility	(3) Total Electric (1)-(2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3)x(4)	(6) Jurisdictional Adjustments (Schedule C-2)	(7) Adjusted Jurisdictional Amount (5)+(6)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
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27							
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30							
31							
32							

**NET OPERATING INCOME ADJUSTMENTS
FOR INCREMENTAL ADDITIONS REQUESTED IN THE LIMITED PROCEEDING**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA PUBLIC UTILITIES

EXPLANATION:

Provide a schedule of net operating income adjustments for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule C-3.

Type of Data Shown:
Projected Test Year Ended December 31, 2020

Line No.	Jurisdictional Amount Schedule C1 Col. 5	Adjustments			Total Adjustments	Adjusted Jurisdictional NOI
		(1) Amortization of Regulatory Assets	(2) Interest Synchronization			
1	Operating Revenues:					
2	Sales of Electricity				-	-
3	Other Operating Revenues	-			-	-
4	Total Operating Revenues	-	-	-	-	-
5						
6	Operating Expenses:					
7	Operation & Maintenance:					
8	Fuel (nonrecoverable)	-			-	-
9	Purchased Power	-			-	-
10	Other				-	-
11	Depreciation				-	-
12	Amortization		684,238		684,238	684,238
13	Decommissioning Expense	-			-	-
14	Taxes Other Than Income Taxes				-	-
15	Income Taxes	-	(167,789)	(29,413)	(197,201)	(197,201)
16	Deferred Income Taxes-Net				-	-
17	Investment Tax Credit-Net	-			-	-
18	(Gain)/Loss on Disposal of Plant	-			-	-
19						
20	Total Operating Expenses	-	516,449	(29,413)	487,036	487,036
21						
22	Net Operating Income	-	(516,449)	29,413	(487,036)	(487,036)
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	1.) List and describe the basis for the specific adjustments appearing on Schedule D-1a.	Type of Data Shown:
COMPANY: Florida Public Utilities Company Consolidated Electric Division		2.) List and describe the basis for the pro-rata adjustments appearing on Schedule D-1a.	Projected Test Year Ended December 31, 2020

Line No.	Class of Capital	Description	
1		<u>Specific Adjustments</u>	
2			
3	Equity	Other Comprehensive Income Loss which is related to the valuation of the employees pension plans was removed from equity. It was included in test year equity as a debit. This adjustment removes the debit.	\$ 4,167,538
4			
5			
6			
7			
8		<u>Pro Rata Adjustments</u>	
9			
10	Equity	The determination of the cost of capital for purposes of setting retail rates in the immediate docket incorporates pro-rata adjustments based on reducing the parent capital structure to the division's rate base.	
11			
12			
13			
14			
15			

Supporting Schedules:

**Florida Public Utilities Company
Regulatory Asset for the Negative Component of the Accumulated Depreciation Reserve
Limited Proceeding Electric**

Account Title		Act. #	Act. #	Cost of Removal	Salvage	Undepreciated Retirement	Remove Amt. in Depreciation Rates	Other OPC Adj. Per 8-13 offer
<u>Cost of Removal:</u>								
FE18164697R	Meters	1080	370E	\$ 148,142		\$ 17,657	\$ (4,319)	
FE18504697R	Distribution Station Equipment	1080	362E	\$ 83		\$ -		
FE18554697R	Distribution Poles	1080	364E	\$ 5,202,220		\$ 311,525	\$ (165,842)	
FE18564697R	OH Conductors	1080	365E	\$ 1,796,949	\$ (25,992)	\$ 159,390	\$ (95,672)	
FE18584697R	Underground Conductors	1080	367E	\$ 41,273		\$ -		
FE18594697R	Transformers	1080	368H	\$ 6,710	\$ (29,267)	\$ 81,494	\$ (47,708)	\$ 26,178
FE18604697R	Buried Transformers	1080	368B	\$ 318		\$ 4,189		
FE18614697R	Overhead Services	1080	369H	\$ 247,574		\$ (10,592)	\$ (6,886)	
FE18624697R	Underground Services	1080	369B			\$ 19,674		
FE18634697R	Install on Cust. Premises-AG	1080	371A	\$ 5,816		\$ 265,786	\$ 47,083	
FE18654697R	Street Lighting	1080	373A	\$ 1,144		\$ 7,377	\$ (1,529)	
				\$ 7,450,230	\$ (55,259)	\$ 856,500	\$ (274,873)	\$ 26,178

<u>13-Month Average Computation:</u>		Regulatory Asset	Accumulated Amortization	Net Regulatory Asset
Dec-19		\$ 6,842,378		\$ 6,842,378
Jan-20		\$ 6,842,378	\$ (57,020)	\$ 6,785,358
Feb-20		\$ 6,842,378	\$ (114,040)	\$ 6,728,338
Mar-20		\$ 6,842,378	\$ (171,059)	\$ 6,671,318
Apr-20		\$ 6,842,378	\$ (228,079)	\$ 6,614,299
May-20		\$ 6,842,378	\$ (285,099)	\$ 6,557,279
Jun-20		\$ 6,842,378	\$ (342,119)	\$ 6,500,259
Jul-20		\$ 6,842,378	\$ (399,139)	\$ 6,443,239
Aug-20		\$ 6,842,378	\$ (456,159)	\$ 6,386,219
Sep-20		\$ 6,842,378	\$ (513,178)	\$ 6,329,199
Oct-20		\$ 6,842,378	\$ (570,198)	\$ 6,272,180
Nov-20		\$ 6,842,378	\$ (627,218)	\$ 6,215,160
Dec-20		\$ 6,842,378	\$ (684,238)	\$ 6,158,140
Total		\$ 88,950,912	\$ (4,447,546)	\$ 84,503,366
13-Month Average		\$ 6,842,378	\$ (342,119)	\$ 6,500,259

Docket No.:

Remove Amt In Base Rates	Total Regulatory Asset Requested
\$ (26,047)	\$ 135,433.4
	\$ 82.9
\$ (387,167)	\$ 4,960,735.0
\$ (208,661)	\$ 1,626,013.9
	\$ 41,273.3
\$ (130,883)	\$ (93,475.5)
\$ (5,072)	\$ (565.0)
\$ 10,592	\$ 240,688.0
\$ (23,412)	\$ (3,738.1)
\$ (378,433)	\$ (59,747.8)
\$ (11,315)	\$ (4,322.4)
\$ (1,160,398)	\$ 6,842,378

**Amortization
Expense at 10 Years**

\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 57,020
\$ 684,238

90.

FPUC's Responses to Staff's Third Data
Request regarding Stipulation and
Settlement Agreement

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET: 20190156-EI EXHIBIT: 90
PARTY: STAFF HEARING EXHIBITS
DESCRIPTION: FPUC's Responses to Staff's
Third Data Request regarding Stipulation and
Settlement Agreement [Bates ...

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: 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. 20190156-EI

In re: Petition for establishment of regulatory assets for expenses not recovered during restoration for Hurricane Michael, by Florida Public Utilities Company.

DOCKET NO. 20190155-EI

In re: Petition for approval of 2019 depreciation study by Florida Public Utilities Company.

DOCKET NO. 20190174-EI

DATED: September 15, 2020

FPUC'S RESPONSE TO STAFF'S THIRD (FOURTH) SETTLEMENT DATA REQUEST

1. Please refer to Paragraph 2 on Page 4 of the Settlement Agreement. Please provide FPUC's "actual blended debt rate" used to calculate the interest and explain how the blended debt cost rate was determined. In your response, please provide the calculation(s) used to derive the blended debt cost rate.

COMPANY RESPONSE: Please refer to the attached file "Data Request 4.1 and 4.2".

2. Please refer to FPUC's Response to Staff's Second Settlement Agreement Data Request (Third Data Request overall for the above-referenced dockets), filed on September 10, 2020. On the attached schedule labeled Storm Cost Recovery for Incremental Expenses, MDN-4, page 1 of 1, line 29, the company includes Interest on Unamortized Reserve Deficiency Balance thru 12/25 of \$6,348,065. Please explain how the interest was calculated and provide the calculations used to determine the interest expense.

COMPANY RESPONSE: Please refer to the attached file "Data Request 4.1 and 4.2".

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail to the following parties of record this 15th day of September, 2020:

<p>Florida Public Utilities Company Mike Cassel 208 Wildlight Ave. Yulee, FL 32097 mcassel@fpuc.com</p>	<p>Ashley Weisenfeld Rachael Dziechciarz Bianca Lherisson Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 aweisenf@psc.state.fl.us rdziehc@psc.state.fl.us blheriss@psc.state.fl.us</p>
	<p>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</p>

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

	2020	2021	2022	2023	2024	2025	
Storm Balance	\$ 39,746,479						
Adjustment	\$ (300,000.00)						
Storm Balance	\$ 39,446,479	\$ 32,872,066	\$ 26,297,653	\$ 19,723,240	\$ 13,148,826	\$ 6,574,413	
January	\$ 38,898,611	\$ 32,324,198	\$ 25,749,785	\$ 19,175,372	\$ 12,600,959	\$ 6,026,545	
February	\$ 38,350,743	\$ 31,776,330	\$ 25,201,917	\$ 18,627,504	\$ 12,053,091	\$ 5,478,678	
March	\$ 37,802,876	\$ 31,228,463	\$ 24,654,049	\$ 18,079,636	\$ 11,505,223	\$ 4,930,810	
April	\$ 37,255,008	\$ 30,680,595	\$ 24,106,182	\$ 17,531,768	\$ 10,957,355	\$ 4,382,942	
May	\$ 36,707,140	\$ 30,132,727	\$ 23,558,314	\$ 16,983,901	\$ 10,409,488	\$ 3,835,074	
June	\$ 36,159,272	\$ 29,584,859	\$ 23,010,446	\$ 16,436,033	\$ 9,861,620	\$ 3,287,207	
July	\$ 35,611,405	\$ 29,036,991	\$ 22,462,578	\$ 15,888,165	\$ 9,313,752	\$ 2,739,339	
August	\$ 35,063,537	\$ 28,489,124	\$ 21,914,711	\$ 15,340,297	\$ 8,765,884	\$ 2,191,471	
September	\$ 34,515,669	\$ 27,941,256	\$ 21,366,843	\$ 14,792,430	\$ 8,218,016	\$ 1,643,603	
October	\$ 33,967,801	\$ 27,393,388	\$ 20,818,975	\$ 14,244,562	\$ 7,670,149	\$ 1,095,736	
November	\$ 33,419,934	\$ 26,845,520	\$ 20,271,107	\$ 13,696,694	\$ 7,122,281	\$ 547,868	
December	\$ 32,872,066	\$ 26,297,653	\$ 19,723,240	\$ 13,148,826	\$ 6,574,413	\$ 0	
Return Calculated at 4.08%							
January	\$ 133,187	\$ 110,834	\$ 88,481	\$ 66,128	\$ 43,775	\$ 21,422	
February	\$ 131,324	\$ 108,971	\$ 86,618	\$ 64,265	\$ 41,912	\$ 19,559	
March	\$ 129,461	\$ 107,108	\$ 84,755	\$ 62,402	\$ 40,049	\$ 17,696	
April	\$ 127,598	\$ 105,245	\$ 82,892	\$ 60,539	\$ 38,186	\$ 15,833	
May	\$ 125,736	\$ 103,383	\$ 81,030	\$ 58,677	\$ 36,324	\$ 13,971	
June	\$ 123,873	\$ 101,520	\$ 79,167	\$ 56,814	\$ 34,461	\$ 12,108	
July	\$ 122,010	\$ 99,657	\$ 77,304	\$ 54,951	\$ 32,598	\$ 10,245	
August	\$ 120,147	\$ 97,794	\$ 75,441	\$ 53,088	\$ 30,735	\$ 8,382	
September	\$ 118,285	\$ 95,932	\$ 73,579	\$ 51,226	\$ 28,873	\$ 6,520	
October	\$ 116,422	\$ 94,069	\$ 71,716	\$ 49,363	\$ 27,010	\$ 4,657	
November	\$ 114,559	\$ 92,206	\$ 69,853	\$ 47,500	\$ 25,147	\$ 2,794	
December	\$ 112,696	\$ 90,343	\$ 67,990	\$ 45,637	\$ 23,284	\$ 931	
Total	\$ 1,475,298	\$ 1,207,062	\$ 938,826	\$ 670,590	\$ 402,354	\$ 134,118	\$ 4,828,249
Interest thru 12/19							\$ 1,519,816
Total Interest							\$ 6,348,065
	(K)	(L)					
Blended Rate Calculation	Rate Base	Interest					
Per Revised Filing Schedule D1a STD	\$ 9,603,124.00	\$ 345,712.00					
Per Revised Filing Schedule D1a LTD	\$ 18,606,226.00	\$ 710,758.00					
Per Revised Filing Schedule D1a LTD FPU	\$ 1,305,964.00	\$ 146,660.00					
	\$ 29,515,314.00	\$ 1,203,130.00					
Average Rate		4.08%					