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May 24, 2022

**BY E-FILING**

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

**Re: Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company, Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company - Fort Meade, and Florida Public Utilities Company - Indiantown Division.**

Dear Mr. Teitzman:

Attached, for electronic filing, please find the Testimony and Exhibits PSL-1 through PSL-3 of Patricia Lee.

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

(Document 4 of 27)

Sincerely,

A handwritten signature in black ink that reads 'Beth Keating'.

Beth Keating  
Gunster, Yoakley & Stewart, P.A.  
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1 Before the Florida Public Service Commission

2  
3 Docket No. 20220067-GU: Petition for rate increase by Florida Public Utilities Company,  
4 Florida Division of Chesapeake Utilities Corporation, Florida Public Utilities Company -  
5 Fort Meade, and Florida Public Utilities Company - Indiantown Division.

6 Prepared Direct Testimony of Patricia Lee

7 Date of Filing: May 24, 2022  
8

9 **I. POSITION, QUALIFICATIONS, AND PURPOSE**

10 **Q. Please state your name and business address.**

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

13 **On whose behalf are you submitting this testimony?**

14 A. I am submitting this testimony on behalf of Florida Public Utilities Company (“FPUC”  
15 or “Company”).

16 **Q. Please state your prior work experience and responsibilities.**

17 A. I was employed as a high school mathematics teacher from 1971-1974, when I began  
18 working in the area of statistical analysis for the State of Florida. I joined the Florida  
19 Public Service Commission (“FPSC” or “Commission”) staff in 1978. While my  
20 position changed over the years, my areas of primary focus were depreciation and  
21 capital recovery. I also reviewed and analyzed cost studies for the purpose of  
22 determining unbundled network element prices and universal service cost levels, as  
23 well as for the purpose of determining the appropriate nuclear decommissioning and  
24 fossil dismantlement annual accrual levels. In that regard, I was responsible for  
25 depreciation issues and other issues such as determining the appropriate cost model  
26 inputs. I retired in 2011 after over 30 years of service. I began working for BCRI Inc.,

1 d/b/a BCRI Valuation Services<sup>1</sup> in 2012 where I represented consumer advocate  
2 groups and Industrial Power Users in hydro and electric and jet fuel company  
3 depreciation filings. I prepared FPUC's 2015 and 2019 electric depreciation studies  
4 as well as the 2019 consolidated gas company depreciation study.

5 **Q. What is your educational background?**

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

8 **Q. Please describe your other professional activities.**

9 A. I am a member of the Society of Depreciation Professionals ("SDP"), an organization  
10 that has established national standards for depreciation professionals. I previously  
11 served as President of the SDP and was an instructor at several annual meetings  
12 concerning depreciation accounting. On behalf of the FPSC, I participated as a faculty  
13 member of the National Association of Regulatory Utility Commissioners  
14 ("NARUC") Annual Regulatory Studies Program and also for the SDP in the area of  
15 depreciation accounting. I was also a member of the NARUC Staff Subcommittee on  
16 Depreciation and Technology. In this regard, I co-authored the NARUC 1996 Public  
17 Utility Depreciation Practices manual and three NARUC papers that addressed the  
18 impact of depreciation on infrastructure development, economic depreciation, and  
19 stranded investment. Two of these papers were published in the 1996-1997 and 1998  
20 SDP Journals.

21 **Q. Have you previously testified before any state and/or international regulatory**  
22 **commissions?**

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

1 A. Yes, I have proffered testimony in proceedings before the Alberta Utilities  
2 Commission, the Public Utilities Board of Manitoba, the Newfoundland Labrador  
3 Board of Commissioners, the British Columbia Utilities Commission, and the FPSC.  
4 My Curriculum Vitae as well as a list of proceedings I was either assigned, or in which  
5 I presented testimony is found in Exhibit PSL-1.

6 **Q. Have you been accepted as an expert in Depreciation in any previous**  
7 **proceedings?**

8 A. Yes, on multiple occasions.

9 **Q. What was your responsibility and participation in the conduct of the 2023**  
10 **Depreciation Rate Study (the “Study”) for Florida Public Utilities Company?**

11 A. I was responsible for and participated in all aspects of the work performed resulting in  
12 the recommendations contained in the depreciation study narrative and workbook in  
13 Exhibit PSL-2.

14 **Q. What is the purpose of your direct testimony?**

15 A. The purpose of my direct testimony is to discuss and support the 2023 Study conducted  
16 for FPUC’s consolidated natural gas divisions distribution, and general depreciable  
17 plant assets based on plant and reserve balances estimated as of January 1, 2023.

18 **Q. Are you sponsoring any exhibits?**

19 A. Yes. Attached to my testimony are Exhibits PSL-1, PSL-2, and PSL-3. Exhibit PSL-  
20 1 is my Curriculum Vitae, Exhibit PSL-2 is the Depreciation Study and workbook,  
21 and Exhibit PSL-3 is a Life Table example. To the best of my knowledge, the  
22 information contained in these exhibits is true and correct.

1 **II. TESTIMONY STRUCTURE, DEPRECIATION DEFINITION, STUDY**  
2 **PURPOSE, AND STUDY CONCLUSIONS**

3 **Q. How is your direct testimony structured?**

4 A. My direct testimony has five sections. Sections I and II are introductory.

5 Section III, I explain how the depreciation Study conforms to the depreciation study  
6 requirements of Rule 25-7.045, Florida Administrative Code (“F.A.C.”), and provide  
7 context for the 2023 FPUC Depreciation Study.

8 Section IV addresses the determination of depreciation rates, including identifying the  
9 formula used in the remaining life rate design. This section also explains and fully  
10 discusses each component of the depreciation rate that is supported by the Study.

11 Section V discusses the change in annual depreciation expenses based on my proposed  
12 resultant depreciation rates and amortizations.

13 **Q. What is the basic purpose of depreciation?**

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

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

22 **Q. Please generally describe the purpose of the Study.**

1 A. The basic purpose of the depreciation Study is to attain the proper depreciation  
2 expenses and accumulated reserve level for FPUC's gas distribution and general plant  
3 accounts. The prime concerns in developing depreciation rates for each account are  
4 remaining life, net salvage, and reserve level.

5 Rule 25-7.045(4)(a), Florida Administrative Code, requires regulated gas companies  
6 to file comprehensive depreciation studies at least once every five years from the last  
7 submitted study unless otherwise directed by the Commission. Plant and reserve  
8 activity for FPUC since the last depreciation study, indicate a need to revise life and  
9 salvage values and resultant remaining life depreciation rates. This Study also affords  
10 the opportunity to review the recovery position (depreciation reserve) for any  
11 imbalances and corrections through reserve allocations or amortization that may be  
12 needed.

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

14 A. I conclude that:

- 15 • FPUC's current approved life and salvage parameters should be revised as set forth  
16 in the workbook on Exhibit PSL-2, Schs. A and B, which are sponsored by me.
- 17 • A 5-year amortization of the reserve imbalance associated with the Commission  
18 approved amortized general plant accounts shown in the workbook on Exhibit  
19 PSL-2, Sch. E, is recommended. The amortization results in an annual expense  
20 increase of \$289,567.
- 21 • The recommended rates and amortizations for each account applied to estimated  
22 plant balances and depreciation reserve balances as of January 1, 2023, result in a  
23 decrease in an annual depreciation expense of approximately \$1.5 million shown

1 on Schedule C in the workbook, Exhibit PSL-1. This amount was determined by  
2 comparing the annual depreciation expenses calculated using current-approved  
3 depreciation rates with those calculated using the proposed depreciation rates.

4

5 **III. FPUC'S DEPRECIATION STUDY**

6 **Q. What does the FPSC Rule 25-7.045, Florida Administrative Code, require a**  
7 **depreciation study include?**

8 A. The Commission's depreciation rule requires the following information be included in  
9 a depreciation study:

- 10 • An effective date for new depreciation rates and/or recovery schedules. If the  
11 proposed effective date coincides with the expected date for new revenues initiated  
12 through a rate proceeding, the depreciation study must be submitted no later than  
13 the filing of the Minimum Filing Requirements.
- 14 • A comparison of the current and proposed depreciation components for each  
15 account. The components include average service life, age, curve shape, net  
16 salvage, and average remaining life.
- 17 • A comparison of current and proposed depreciation rates and expenses identifying  
18 the proposed date for implementing the proposed rates. Additionally, plant  
19 balances, reserve balances, remaining lives, and net salvage percentages are  
20 required in this comparison.
- 21 • Each recovery and amortization schedule.
- 22 • A comparison of the book reserve to the calculated theoretical reserve based on  
23 proposed rates and components for each account.

- 1           • A general narrative describing the service environment of the company and the  
2           factors necessitating a revision in depreciation rates.
- 3           • An explanation and justification for each account under study defining the specific  
4           factors that justify the proposed life and salvage components and rates. A  
5           discussion of any proposed reserve transfers to correct reserve imbalances. Any  
6           statistical or mathematical methods of analysis or calculation used in the  
7           depreciation rate design should be included.
- 8           • All calculations, analysis, and numerical basic data used in the depreciation rate  
9           design for each account. This should include plant activity and reserve activity for  
10          each year since the last submitted study. Where available, retirement data should  
11          be aged.
- 12          • The mortality and salvage data used in developing proposed depreciation rates for  
13          each account must agree with the booked activity. Unusual transactions not  
14          included in life or salvage studies should be specifically enumerated and explained.
- 15          • Calculations of the proposed depreciation rates should be made using both the  
16          whole life and remaining life techniques.

17   **Q.    Does the 2023 Depreciation Study contain the information and data required by**  
18   **the Commission’s depreciation rule?**

19   A.    Yes, it does. The narrative and workbook in Exhibit PSL-2 contain all the information  
20   and data required.

21   **Q.    Did the Company provide any specific information for conducting the Study?**

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

- 23          • Aged retirements for each year since the last depreciation study (2018-2022);



- 1 • Plant and reserve summaries for each year since the last depreciation study;
- 2 • 2022 projected additions and retirements;
- 3 • 2022 projected plant balances;
- 4 • 2022 projected monthly depreciation expenses:
- 5 • Net salvage for 2018 through projected 2022;
- 6 • 2022 aged motor vehicle listing;
- 7 • Projected 2022 average age calculations; and
- 8 • Prior year adjustments to be recorded in 2022.

9 **Q. What date of implementation is recommended for the revised depreciation rates?**

10 A. A January 1, 2023, implementation date is recommended for the revised depreciation  
11 rates and amortization schedules set forth in the Study. This date coincides with the  
12 expected date for new revenues in the forthcoming rate case filing. All data have been  
13 estimated<sup>2</sup> to reflect the recommended date as required by Rule 25-7.045, Florida  
14 Administrative Code.

15 **Q. Does the Study provide a general narrative describing FPUC's service**  
16 **environment and factors necessitating the need to revise current approved**  
17 **depreciation rates?**

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

20 **Q. Does the Study provide an explanation and justification for any and all proposed**  
21 **changes in life or salvage and any proposed reserve amortization?**

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<sup>2</sup> Estimated plant balances include actual plant balances as of December 31, 2021, and Company planning and budgeting for 2022.

1 A. Yes, Exhibit PSL-2, pages 3-25, contain an account-by-account explanation and  
2 justification for the recommended life and salvage factors and pages 25-26 provide an  
3 explanation and justification for recommended general plant reserve deficiency  
4 amortization.

5 **Q. What property is included in the depreciation Study?**

6 A. There are two functional groups of depreciable property that are analyzed in the study:  
7 (1) Distribution Plant, and (2) General Plant. Distribution plant primarily consists of  
8 lines and associated facilities used to distribute gas to FPUC customers. General Plant  
9 property is plant (such as office buildings) used to support the overall Company  
10 operations.

11 **Q. Please describe your depreciation study approach.**

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

19 For many FPUC accounts, the retirement rate<sup>3</sup> since the last depreciation study (2018-  
20 2022) has averaged less than one percent. This level of activity makes the results of  
21 any statistical analysis meaningless for developing life expectations. For this reason,  
22 reliance on industry averages is necessary. I have used the range of average service

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

1 lives underlying the currently prescribed average remaining lives for Florida  
2 companies in determining an appropriate average service life for FPUC.<sup>4</sup> Florida  
3 companies have more similar operating and regulatory environments among them than  
4 they do with gas companies in other states. Additionally, they are subject to similar  
5 weather and environmental conditions than companies in other states.

6 **Q. How was the average age of the surviving investment for each account**  
7 **determined?**

8 A. The calculation of the average age of the surviving investments as of January 1, 2023,  
9 is shown in the workbook on Exhibit PSL-2, Schs. L and M.

10 Sch. M shows the computation of the average age as of January 1, 2023, for each  
11 account except motor vehicles. The source for the age and cost basis of each vintage  
12 is FPUC's Continuing Property Record System. Sch. L identifies each motor vehicle  
13 in service as of December 31, 2022, the placement year, the original cost, and the age  
14 of the vehicle to which the average age is calculated.

15 The age of each vehicle on Sch. L and each vintage of Sch. M is determined by  
16 subtracting the placement or install year from the as-of-date minus a half year. The  
17 as-of-date for these schedules is 2023. The reduction by a half year is called the half-  
18 year convention and assumes that the additions were made throughout the year so that,  
19 on average, they came into service about mid-year.<sup>5</sup> For example, the age of  
20 investments surviving from 2014 would have an age of 8.5 years as of January 1, 2023.

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<sup>4</sup> Prescribed average remaining lives for Florida gas companies have been vetted and approved by the Commission. The underlying average service lives provide a zone for reasonableness where there is a lack of retirement experience.

<sup>5</sup> The half-year convention is a common accounting convention adopted to obtain consistent statistics. Frank K. Wolf and W. Chester Fitch, *Depreciation Systems*, Iowa State University Press, 1992, p. 22.

1           The average age for each account is the direct weighting of the vintage age with the  
2           original vintage cost. The average age as of January 1, 2022, is then used with the  
3           2022 estimated additions and retirements to arrive at the January 1, 2023, average age  
4           shown on Schs. L and M.

5   **Q.    What is a survivor curve?**

6   A.    A survivor or mortality curve is a graphical picture of the amount of property surviving  
7           at each age through the life of the property group. The graph plots the percent  
8           surviving on the y-axis and the age on the x-axis. The survivor curve depicts the  
9           expected retirement pattern of plant in an account over time. Iowa Curves are types  
10          of survivor curves developed to describe the life characteristics of utility property.  
11          They are the descriptive and accepted representation of retirements of utility property  
12          and consist of 34 retirement distributions. Survivor curves were not generated by  
13          statistical analysis for any account in the Study. Rather, the Iowa Curve underlying  
14          the currently prescribed average remaining life was reviewed to determine if it is still  
15          appropriate based on the average age and average retirement rate.

16          In this Study, the “Proposed” curve shapes shown in the workbook on Exhibit PSL-2,  
17          Sch. 1, are primarily based on those underlying the current FPSC approved average  
18          remaining lives and have basically remained unchanged since 2006. The curve shape  
19          for each account was reviewed and any modifications proposed are based on actual  
20          retirement experience since the previous depreciation study and the current average  
21          age. If the proportion surviving at the current age implies more or less retirements  
22          than those experienced since the last review, a change in curve shape is not necessarily  
23          proposed if the curve is considered indicative of future expectations. Instead, the

1 situation is usually monitored and if a pattern continues into the next depreciation  
2 study, it may warrant investigation and new analysis. For most of the accounts, FPUC  
3 has no planned near-term retirements that could affect the curve shape, but the  
4 continued lack of retirements does indicate longer lives.

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

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

8

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

10 **Q. How were your recommended depreciation rates determined?**

11 A. The depreciation rates are calculated using the remaining life technique in Rule 25-  
12 6.045(1)(e), Florida Administrative Code.

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

14

15  
16 The numerator of the formula represents the amount remaining to be recovered for  
17 each account (plant investment<sup>6</sup> less reserve less any net salvage) and the denominator  
18 represents the current estimate of the number of years left in which to recover (average  
19 remaining life) the investment.

20 **Q. What portion of the formula used to derive depreciation rates is supported by the**  
21 **Depreciation Rate Study?**

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<sup>6</sup> Plant investment represents 100% in the remaining life depreciation rate formula.

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

4 Reserve: The depreciation reserve was provided by FPUC with estimated plant and  
5 reserve balances estimated at January 1, 2023. The reserve percent is derived by  
6 dividing the reserve balance by the plant balance for each account.

7 Net Salvage: The Study supports the overall net salvage percent for each Distribution  
8 and non-amortizable General Plant account. Net salvage is the realized gross salvage  
9 less the costs to remove the retired asset. The percentages are calculated by dividing  
10 the net salvage costs, as supported by the Study, by the original cost of the retired  
11 assets.

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

14 Resulting Depreciation Rates and Expenses: The Study calculates the depreciation  
15 rates; the annual expenses are calculated by multiplying the depreciation rate times the  
16 estimated plant balances as of January 1, 2023.

17

18 **THEORETICAL RESERVE**

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

20 A. The theoretical reserve is a calculated reserve representing the theoretically correct  
21 reserve level if current life and salvage expectations had always been in effect. Rule  
22 25-6.045(5)(d) requires a depreciation study to include a comparison of the book  
23 reserve to the theoretical reserve based on proposed rates and components for each

1 account. This comparison is shown in the workbook on Exhibit PSL-2, Sch. D and  
2 serves to quantify any reserve imbalances.<sup>7</sup>

3 **Q. How does the Study determine the theoretical reserve?**

4 A. The formula is:

5 
$$\text{Theoretical Reserve} = \text{Book Investment} - \text{Future Accruals} - \text{Future Net Salvage}$$

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

9 **Q. Is it desirable for the depreciation reserve to conform to the theoretical reserve?**

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

18 **Q. What were the results of the comparison of the book reserve with the calculated  
19 theoretical reserve?**

20 A. A theoretical reserve analysis is shown in Sch. D of the workbook in Exhibit PSL-2  
21 indicating reserve imbalances for many accounts. These imbalances have generally

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<sup>7</sup> If the calculated theoretically correct reserve is more than the book reserve, a reserve deficiency is implied. Conversely, if the theoretical reserve is less than the book reserve, a reserve surplus is implied. Unless other actions are taken, the reserve imbalances are recovered over the remaining life of the subject account

1           been brought about by such things as changes in life and salvage projections, account  
2           activity not matching that provided in the depreciation rate design, and accounting  
3           changes. When the theoretical reserve is less than the book reserve, a surplus is  
4           indicated and decreases the remaining life depreciation rate. Conversely, a reserve  
5           deficiency is indicated with the theoretical reserve is more than the book reserve. This  
6           has the effect of increasing the remaining life depreciation rate to recover the  
7           deficiency over the remaining life.

8           Overall, the Study indicates a reserve surplus of \$20.2 million on January 1, 2023,  
9           based on the proposed life and net salvage factors. This amount consists of a \$21.1  
10          million surplus in the distribution accounts and about \$1 million deficit in the general  
11          plant accounts.

12   **Q.    What are your recommendations for the reserve imbalances you have identified?**

13   A.    I recommend correcting the calculated reserve imbalances for each distribution and  
14          non-amortizable general plant account over the remaining life of the given account.  
15          These recommendations are shown in the workbook on Exhibit PSL-2, Sch. C.

16   **Q.    What are your recommendations for the reserve imbalance identified for the**  
17          **amortizable general plant accounts?**

18   A.    For the General Plant accounts subject to vintage group accounting approved in the  
19          2019 depreciation review, I recommend amortizing the calculated reserve deficiency  
20          over a period of 5 years in an annual amount of \$289,567. This recommendation is  
21          shown in the workbook on Exhibit PSL-2, Sch. E.



1 **Q. Did the Commission approve an amortization of the reserve deficiency associated**  
2 **with the General Plant Accounts proposed for vintage group accounting in the**  
3 **2019 Depreciation Study?**

4 A. Yes. Order No. PSC-2019-0433-PAA-GU (“Order”), issued October 22, 2019, in  
5 Docket 20190056-GU, approved a 5-year amortization of the calculated reserve  
6 deficiency associated with the General Plant accounts moving to vintage year  
7 accounting. The annual amortization amount approved was \$270,196.

8 **Q. Why is there now a need for another amortization for these amortized accounts?**

9 A. At the time of the 2019 Study, it was assumed that all of the consolidated companies  
10 were using FPUC’s Uniform System of Accounts (“USOA”). Subsequently though,  
11 it was discovered that different account systems were being used for the different  
12 companies resulting in a mismatch of investment and reserve for each affected  
13 account. All FPUC consolidated companies have now adopted the Chesapeake USOA  
14 and account investments and reserves have been corrected to the proper account.  
15 However, the 2019 mismatch resulted in inaccurate theoretical reserve and resulting  
16 deficiency calculations in that Study. The investments and book reserves shown on  
17 Exhibit PSL-2, Sch. E, reflect the corrected investments and reserves based on a  
18 uniform accounting system across all consolidated companies as well as the retirement  
19 of assets since 2019 that reached an age equal to the approved life, and the Ordered  
20 annual reserve amortization expense. Because the calculated reserve imbalance in the  
21 last Study was based on inaccurate data, I recommend that a theoretical reserve  
22 analysis be performed again now that the account information has been corrected to  
23 reflect uniformity across all consolidated companies.

1 **Q. Did you consider proposing reserve allocations between accounts?**

2 A. Yes, I did. The Commission's policy with regards to reserve allocations has been to  
3 make them between accounts within the same function (distribution or general plant)  
4 to avoid any cross-subsidization issues. A review of Exhibit PSL-2, Sch. C, shows  
5 that within the distribution accounts, nearly all of total net surplus is found in the  
6 Plastic and GRIP Mains accounts, attributable to the proposed life increase. The net  
7 surplus for these accounts is \$19.5 million. A net reserve deficit of \$4.3 million is  
8 found in the plastic and GRIP services accounts. I considered proposing a transfer of  
9 \$4.3 million from the Plastic and GRIP Mains accounts to correct the deficit in the  
10 Plastic and GRIP Services accounts. This would have no effect on the depreciation  
11 rate proposed for the Plastic and GRIP Mains accounts and a decrease to the  
12 depreciation rate for the Plastic and GRIP Services accounts by 0.1 percent as shown  
13 on Exhibit PSL-4. Considering the small impact, I propose that these reserve  
14 imbalances be recovered over the remaining life of each account. Additionally, the  
15 perceived surplus may be short-lived given the ever-increasing trend in removal costs  
16 as discussed in Exhibit PSL-2.

17 **Q. How was the difference between the book and theoretical reserve handled in**  
18 **FPUC's last depreciation study?**

19 A. In FPUC's 2019 Depreciation Study, the Commission approved the use of the  
20 remaining life to correct the imbalances in Docket No 20190056-GU rather than  
21 ordering any reserve transfers between accounts. The reserve deficiency associated  
22 with implementing vintage group amortization of certain general plant accounts was

1 approved to be amortized over five years, the time period between depreciation  
2 studies.

3

4 **NET SALVAGE**

5 **Q. What is net salvage as determined for FPUC's plant assets?**

6 A. Net salvage is the difference between realized salvage (gross salvage) and the cost to  
7 remove and dispose of the given asset. If the cost of removal is greater than the gross  
8 salvage realized, net salvage is negative. Conversely, if gross salvage is greater than  
9 the cost to remove the asset, net salvage is positive.

10 For most of the distribution accounts, net salvage is negative in that it costs more to  
11 remove the retired plant than the Company receives from selling the retired items.  
12 Salvage and cost of removal percentages are calculated by dividing the net of gross  
13 salvage and cost of removal by the original installed cost of the assets retired.

14 **Q. How did you determine the net salvage percentages for each asset group in  
15 Distribution and General plant?**

16 A. I first looked at the net salvage booked in each year since the last depreciation study.  
17 The average net salvage for 2017-2022, the years since the last depreciation study, is  
18 calculated with the intent to remove timing differences between retirement and salvage  
19 and cost of removal. Additionally, in the course of the study process and data  
20 collection, retirement and salvage adjustments were discovered that should have been  
21 made in prior years. These adjustments are shown on Sch. K and will be recorded in  
22 2022. To the extent that retirements have been insignificant, reliance on Florida  
23 industry averages and judgment have been necessary.

1 **Q. Is it sufficient to analyze historical data in forming your proposed life and net**  
2 **salvage factors?**

3 A. No. While historical data are factors to consider, it is also important to incorporate  
4 Company-specific information, including pressures FPUC faces and how it is  
5 addressing those pressures. For example, Florida companies are subject to harsher  
6 operating and environmental conditions of heat, humidity, hurricane incidence,  
7 saltwater intrusion than companies in other states. Expensing/capitalization practices  
8 may also differ from state to state making it more appropriate to compare companies  
9 with similar procedures. Additionally, judgment, trends, and the magnitude of the  
10 potential change were considered. A comparison of the current-approved and  
11 proposed net salvage factors are shown in Sch. A of Exhibit PSL-2.

12 **Q. Please describe the major changes in the net salvage percentages for the various**  
13 **accounts.**

14 A. Recommended net salvage factors decreased for 12 accounts, becoming more  
15 negative, while the remaining 12 accounts are unchanged. The trend toward higher  
16 negative net salvage is due to increased labor, safety, and environmental costs  
17 associated with retiring assets and the longer lives being projected. For accounts with  
18 miniscule retirements, historical activity is of little value. In such cases, as with  
19 changes in life estimates, I used the concept of moderation and gradualism in the net  
20 salvage recommendations and relied not only on experience but on net salvage values  
21 currently prescribed for other gas companies in Florida. The most significant changes  
22 of 20 percent or more (more negative) in net salvage factors were in:

- 1       • Distribution Plastic and Grip Mains, Accounts 376.1 and 376G, decreased from  
2       negative 16 percent to negative 25 percent.
- 3       • Distribution Steel Mains, Account 376.2, decreased from negative 28 percent to  
4       negative 40 percent.
- 5       • Distribution Plastic and Grip Services, Accounts 380.1 and 380G, decreased from  
6       negative 22 percent to negative 30 percent.
- 7       • General Plant Power Operated Equipment, Account 396, decreased from positive 10  
8       percent to positive 5 percent.
- 9       Explanations for these changes are addressed in Exhibit PSL-2, pp. 3-25, including  
10      discussion of the factors impacting removal costs.

11

12       **REMAINING LIFE ANALYSIS**

13      **Q.   How were the recommended average remaining lives determined for each**  
14      **account?**

15      A.   Remaining life expectancies for each account were determined using the same  
16      approach used by the FPSC for FPUC over the past 20+ years. The recommended  
17      average service life (projection life) and January 1, 2023, calculated average age for  
18      each account were used with the selected Iowa Curve life table to determine the  
19      average remaining life. The Life Tables I used in the remaining life expectancy  
20      determinations were obtained from GTE-INC.<sup>8</sup> These are standard Iowa Curve life

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<sup>8</sup> The life tables obtained from GTE-INC are comprised of two volumes, each consisting of 646 pages, too voluminous to copy and attach to this testimony.

1 tables that can also be replicated from other sources.<sup>9</sup>  
 2 For example, an account with a life of 30 years following an S3 retirement dispersion  
 3 (survivor or mortality curve) would, at age 9.5 years, have an average remaining life  
 4 of 20.52 years, rounded to 21 years. The life table used is attached as Exhibit PSL-3.  
 5 For accounts where the average age is not found in the life table, the remaining life is  
 6 determined by extrapolation. For example, using the same service life and curve shape  
 7 as above, at age 9.7 years, the average remaining life is 20.3 years, rounded to 20 years.  
 8

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

9 
$$(9.7-9.5)/(10.5-9.5) = (X-20.52)/(19.54-20.52)$$

10 
$$0.2/1 = (X-20.52)/-0.982$$

11 
$$X-20.52 = -0.1964$$

12 
$$X = 20.52 - 0.1964$$

13 
$$X = 20.324 \text{ rounded to 20 years}$$

14

15 **Q. How did you determine the average service lives?**

---

<sup>9</sup> Frank K. Wolf and W. Chester Fitch, *Depreciation Systems*, Iowa State University Press, 1992, p. 40 and Appendix 1, pp. 305-338; Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements*, 1935 as revised 1967, Iowa State University Engineering Publications and Communications Services, pp. 102-106; Robley Winfrey, *Bulletin 155: Depreciation of Group Properties*, 1942, Iowa State University Engineering Publications and Communications Services, pp. 124-127.

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

6 I reviewed each account's average retirement rate over the period since the last  
7 depreciation study and curve shape underlying the currently prescribed average  
8 remaining life. This data, along with the January 1, 2023, calculated average age of  
9 the account's surviving investments, indicated the need for little to no modification to  
10 the expected curve shape underlying the currently approved average remaining life.  
11 Retirement activity averaging less than one percent since the Company's 2019  
12 Depreciation Study provides insufficient data to perform any meaningful statistical  
13 analyses for life characteristics, therefore it was necessary to rely on life characteristics  
14 for similar plant of other Florida gas companies to make a complete analysis. The use  
15 of Florida industry averages has been a common practice of the FPSC for many years.  
16 The current average service life underlying the approved average remaining life for  
17 each account was compared to the range of average lives used by Florida companies.  
18 The assumption is that the same type of plant, located in the same environment is likely  
19 to follow similar life patterns unless otherwise warranted by specific company  
20 planning. Average retirement rates since the last depreciation study were calculated  
21 for each account and compared to those implied retirements at the January 1, 2023,  
22 average age of the underlying current curve shapes to determine if any modifications  
23 are warranted.

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

3 A. For the Distribution and General plant accounts, there are 18 accounts with increased  
4 average service lives and 6 accounts where there is no change. Of the 18 accounts  
5 with increased average service lives, 14 are distribution and four are general plant.

6 Increased average service lives are generally recommended in accounts where there  
7 have been scant retirements and the recommendations represent a move closer to the  
8 top of the range of other Florida companies. In the distribution accounts, one account  
9 has an increased average service life of 40 years; two accounts have increased average  
10 service lives of 20 years; three accounts have increased average service lives of 10  
11 years; and six accounts have increased average service lives less than 10 years. For  
12 the non-amortizable general plant accounts, the average service life for one account  
13 increased six years; one account increased four years; and two accounts increased two  
14 years.

15

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

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

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

22

23



1 **Q. Please summarize the depreciation Study results with respect to changes in**  
2 **depreciation expense?**

3 A. The depreciation rates based on the recommended life, salvage, and reserve levels,  
4 reflect a decrease in annual depreciation expenses of about \$1.5 million. These  
5 expenses are based on estimated January 1, 2023, estimated investments. Exhibit PSL-  
6 2, Sch. C, shows this decrease is comprised of a decrease of \$1.5 million in  
7 Distribution Plant and a slight increase of \$46 thousand in General Plant.

8 As shown in the workbook on Exhibit PSL-2, Sch. C, about 95% of the total decrease  
9 in estimated annual depreciation expenses is in Distribution Plant, specifically three  
10 accounts: Accounts 376.1 and 376G, Plastic and GRIP Mains; and Account 382, Meter  
11 Installations. Accounts 376.1 and 376G have increased average service lives and  
12 slightly more negative net salvage. Account 382 has an increase in life and slightly  
13 more negative net salvage. Changes in parameters affect the reserve position, which  
14 is evident in these accounts.

15 The slight increase in expenses in General Plant is due to the increased average service  
16 life for the passenger cars and light trucks accounts and also for power operated  
17 equipment netted with the amortization of the general plant reserve deficiency.

18 **VI. CONCLUSION**

19 **Q. Does this conclude your direct testimony?**

20 A. Yes, it does.

**PATRICIA S. LEE**  
**CURRICULUM VITAE**

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*QUALIFIED BY*

Over 40+ years of experience in reviewing and analyzing the assets of public utility companies in the electric, gas, telecommunications, and water and wastewater industries. 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*

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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 and 2019, 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 Vancouver Airport Facilities Corporation in the Kinder Morgan Canada (Jet Fuel) Inc. 2019 Tariff Filing.
  - For the Florida Public Utilities Consolidated Gas Divisions, provided expert consultation and support preparing the 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.

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*EDUCATION*

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

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*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

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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.<sup>2</sup>

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 010383 -- 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 010107 -- 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 represetion 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 proceeding 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 prescription 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.

## FLORIDA PUBLIC UTILITIES – CONSOLIDATED NATURAL GAS 2023 Depreciation Study

Florida Public Utilities – Consolidated Natural Gas (Florida Public Utilities, Florida Public Utilities – Indiantown Division, Florida Division of Chesapeake Utilities Corporation, and Florida Public Utilities – Ft. Meade), FPUC or Company, is filing its depreciation study in accord with Rule 25-7.045, Florida Administrative Code (F.A.C.). This Rule requires natural gas utilities to file comprehensive depreciation studies at least once every five years from the submission date of the last study. The last comprehensive depreciation study (Docket No. 20190056-GU) was filed March 4, 2019, and thus, the next study would be due to be filed on or before March 4, 2024. However, FPUC is filing its regularly scheduled depreciation study now requesting an implementation date for revised depreciation rates and amortization schedules to coincide with estimated date of new revenue rates, January 1, 2023.

FPUC's current depreciation rates were approved by Order No. PSC-2019-0433-PAA-GU, issued October 22, 2019. The 2019 depreciation study represented the second study where depreciation rates for the consolidated Company were approved.<sup>1</sup> Plant and reserve activity since that study indicate a need to revise depreciation rates. All data and calculations provided in the study support a January 1, 2023, date.

The depreciation study (Study) includes the following supporting schedules:

- Sch A - Comparison of Current and Proposed Depreciation Components
- Sch B – Comparison of Rates and Components
- Sch C – Comparison of Expenses
- Sch D – Comparison of Book Reserve and Theoretical Reserve
- Sch E - General Plant Amortization
- Sch F - Aged Retirements 2018-2022
- Sch G – Plant In Service and Reserve Summaries (2018-2022)
- Schs H – J – Projected Plant, Reserve, and Depreciation Expenses for 2018-2022
- Sch K – Net Salvage
- Schs L – M – Average Age Calculations
- Sch N – Prior Years Reserve Adjustments<sup>2</sup>

During the course of this Study, FPUC discovered some prior period adjustments that need to be made. In some cases, additions were discovered to have been booked in a wrong account, and in other cases retirements were discovered to not have been booked at all. There were also instances

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<sup>1</sup> Subsequent to the 2007 and 2008 depreciation studies, FPUC, the Florida Division of Chesapeake Utilities Corporation, and Indiantown Gas Company, through a combination of a merger and acquisitions, became one company with three sets of depreciation rates. In 2013, FPUC acquired the City of Fort Meade's gas division. In the 2014 depreciation study, FPUC proposed one set of depreciation rates for the consolidated company, based on the division's similar service environments, projected growth trends, and share corporate parent assets.

<sup>2</sup> Adjustments shown on Sch. N relate to cost of removal reclassifications, salvage recorded to plant rather than reserve, late retirements, and reclassifications.

discovered where plant or reserve data reported on the 2018 - 2021 Annual Status Reports were incorrect. Additionally, in some accounts, adjustments or reclassifications of plant investments did not include commensurate adjustments or reclassifications of reserve. FPUC is in the process of correcting the plant and reserve items that are specifically itemized on Sch. G. Sch. N details adjustments discovered in the course of preparing this depreciation study that should have been recorded in previous years. These will be booked in 2022 and the adjustments flow through to Sch. G 2022. For depreciation study purposes, the investments and reserves shown on Schs. A - E reflect these corrections.

In sum, FPUC's proposed depreciation rates and general plant amortizations result in annual depreciation expenses of about \$13.3 million, a decrease of about \$1.5 million from current depreciation rates. Sch. C indicates that all of the decrease in depreciation expenses is found in the distribution accounts with a very slight increase in expense in the general plant accounts. Nearly 88 percent of the decrease in expense in distribution is found in the plastic mains accounts, comprising 51% of the distribution investment and almost nearly 48% of the total FPUC investment. The cause for the decrease is due to proposed increased average service lives and resulting average remaining lives that are offset to some extent by increased negative net salvage factors.

The current depreciation Study includes plant and reserve estimated as of January 1, 2023 (Sch. C); aged retirements for each plant account for 2018-2022 (Sch. F); calculated average ages as of December 31, 2022, and an aged vehicle listing (Schs. L and M). FPUC continues to use its continuing property record (CPR) system to develop average ages of surviving investments for each account. The proposed average remaining lives reflect the Florida Public Service Commission (FPSC or Commission) practice of rounding lives greater than 20 years to the nearest year and rounding lives less than 20 years to the nearest tenth of a year.

## **DISTRIBUTION PLANT**

### Account 374.1 – Land and Land Rights

This account contains the cost of easements associated with distribution property, mainly mains and services. The projected investment and reserve as of January 1, 2022, are \$33,410 and \$10,455, respectively. At the 2019 depreciation study review, investments were shown in 1990 and 1991 only. In 2020, FPUC Indiantown reclassified gate station easements totaling \$20,500 (2011 and 2012 vintages) from account 389 to this account. The average service life underlying the currently approved average remaining life is 35 years with an SQ mortality dispersion. Easements usually have no end date and are held in perpetuity or until the underground facilities are abandoned. It is not uncommon to have a very limited level of retirements making the results of any statistical analyses for life or salvage meaningless. For these reasons, the life of this account should reflect the longest-lived distribution asset accounts, Plastic Mains, Account 376 and Account 376G. Based on the type of assets in this account and judgment, this Study recommends an average service life of 75 years and the SQ dispersion. Taken together with an average age of 19.2 years results in a proposed average remaining life of 56 years.

The current approved net salvage for this account is zero percent. The retirement of easements is expected to incur little, if any, net salvage. Based on judgment, the Study proposes retaining this net salvage.

Summary of Proposal				
Account 374.1				
Land and Land Rights				
Investment (Estimated 1/1/2023)	\$33,410			
Book Reserve (Estimated 1/1/2023)	\$10,455			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		SQ	SQ	
Average Service Life		35 years	75 years	40 years
Net Salvage		0%	0%	0
Whole Life Rate		2.9%	1.3%	(1.6)%
Average Age (Projected 1/1/2023)		27.6 years	19.2 years	8.4 years
Average Remaining Life		7.4 years	55 years	(47.6) years
Book Reserve Percent (Estimated 1/1/2023)		59.02%	31.29%	(27.73)%
Remaining Life Rate		5.5%	1.2%	(4.3)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$1,838	\$401	\$(1,437)

Account 375 – Structures & Improvements

This account is comprised of structures and improvements related to distribution operations. The projected investment and reserve on January 1, 2023, are \$1,572,719 and \$352,170, respectively. The average service life underlying the current approved average remaining life is 40 years with an S4 curve shape.

During the 2018-2021 period, retirements occurred only in 2020 in the amount of \$469,000. The average age of these retirements was 33.9 years. No retirements were incurred during 2013-2017 and none are planned for 2022. The retirement rate for the 2018-projected 2022 period averages 5.4%. Other Florida companies have average service lives ranging from 32 years to 40 years, averaging 35 years. Based on the type of assets in this account and judgement, a 40-year average service life and S4 curve shape is proposed to be retained. Used with an average age of 11.7 years results in a proposed average remaining life of 28 years.

The current approved net salvage factor of this account is zero percent. During the 2013 to the projected 2022 period, net salvage was incurred only in 2020 and that was minimal, averaging less than negative 2 percent. Based on historical data and judgment, retaining the current zero net

salvage is proposed. The Company will examine future trends in this account in next depreciation study.

Summary of Proposal				
Account 375				
Structures & Improvements				
Investment (Estimated 1/1/2023)	\$1,572,719			
Book Reserve (Estimated 1/1/2023)	\$352,170			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S4	S4	
Average Service Life		40 years	40 years	0
Net Salvage		0%	0%	0
Whole Life Rate		2.5%	2.5%	0
Average Age (Projected 1/1/2023)		16.7 years	11.7 years	(5) years
Average Remaining Life		23 years	28 years	5 years
Book Reserve Percent (Estimated 1/1/2023)		42.02%	31.29%	(10.73)%
Remaining Life Rate		2.5%	2.8%	0.3%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$39,318	\$44,036	\$4,718

Account 376.1 – Mains – Plastic and Account 376G – Mains - GRIP

The investments in these accounts are comprised of distribution plastic mains and associated equipment. The projected investment and reserve on January 1, 2023, are \$125,006,731 and \$31,998,891, respectively for plastic mains and \$146,879,318 and \$17,720,021, respectively for the plastic mains associated with GRIP.<sup>3</sup> A separate account for plastic mains associated with GRIP (Account 376G) was established in the 2019 depreciation study. While FPUC maintains separate accounts for reporting purposes, the life and salvage characteristics for plastic and GRIP mains and services are the same. For depreciation study purposes, plastic mains and GRIP mains are studied together and one depreciation rate is proposed. Similarly, plastic services and GRIP services are studied together with one proposed depreciation rate. The average service life that underlies the current approved remaining life of both plastic mains accounts is 55 years with an S3 curve shape.

<sup>3</sup> The Gas Reliability Infrastructure Program (GRIP) was approved by Order No PSC-2012-0490-TRF-GT, issued September 24, 2012. GRIP provides for the accelerated replacement of FPUC’s bare steel and cast-iron mains and services with plastic in response to concerns regarding aging infrastructure reliability and safety. The program is scheduled to end on December 31, 2022.

When steel or cast-iron mains are replaced, they are usually replaced with a plastic main. There have been situations where problematic plastic pipes have been found interspersed in the same areas or connected to the pipes being replaced. Due to safety concerns associated with these kinds of pipe, FPUC is replacing them rather than keeping them in service. Other than GRIP, plastic pipe retirements may occur due to relocations or dig-ins. Even so, the retirement rate for the 2018-2022 for the combined accounts has averaged less than one percent making statistical analysis meaningless for life and salvage factors.

With the replacement of the problematic mains, FPUC believes that new plastic pipe should experience longer life expectancies. In fact, current expectations are that new plastic mains will experience a life expectancy up to 75 years. This trend has also been recognized in a recent Commission depreciation order of another gas company.<sup>4</sup> Based on the assets in these accounts and Company input, an average service life of 75 years for both plastic and GRIP mains accounts. Retaining the current S3 retirement dispersion and an average age of 8.1 years for the combined accounts results in an average remaining life of 67 years.

Regarding net salvage, the currently prescribed net salvage factor is negative 16 percent for the combined plastic and GRIP accounts. Exh K of the study workbook indicates booked net salvage activity for plastic mains has ranged from negative 26 percent to negative 586 percent during the 2018-2022 period, averaging negative 67 percent. While retirements have been scant, this Study proposes negative 25 percent net salvage as a move in the direction of a more negative trend. In the next depreciation study, the Company will examine future trends.

Summary of Proposal				
Accounts 376.1 and 376G				
Plastic Mains and GRIP Mains				
	Plastic Mains	GRIP Mains		
Investment (Estimated 1/1/2023)	\$125,006,731	\$146,879,318		
Book Reserve (Estimated 1/1/2023)	\$31,998,891	\$17,720,021		
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S3	S3	
Average Service Life		55 years	75 years	20 years
Net Salvage		(16)%	(25)%	9%
Whole Life Rate		2.1%	1.7%	(0.4)%
Average Age (Projected 1/1/2023)		7.3 years	8.1 years	0.8 years
Average Remaining Life		48 years	67 years	19 years

<sup>4</sup> Order No. PSC-2020-0485-FOF-GU, issued December 10, 2020, approving joint motion for approval of settlement agreement submitted by PGS, OPC and FIPUG in Docket Nos. 20200051-GU, 20200166-GU, and 20200178-GU, Peoples Gas System, Attachment A, Exhibit C.



Book Reserve Percent (Estimated 1/1/2023)		16.00%	18.29%	(2.29)%
Remaining Life Rate		2.1%	1.6%	(0.5)
Remaining Life Rate Expense – Plastic Mains		\$2,625,141	\$2,000,108	\$(625,033)
Remaining Life Rate Expense – GRIP Mains		\$3,084,466	\$2,350,069	\$(734,397)

Account 376.2 – Mains – Other

The investment in this account consists of steel distribution mains and associated equipment. The January 1, 2023, investment and reserve are \$61,810,864 and \$30,156,556, respectively. The current-approved average service life is 55 years with an S3 mortality curve shape.

The GRIP program approved in 2012 provides for the accelerated replacement of FPUC’s bare steel and cast-iron pipes in response to concerns regarding aging infrastructure reliability and safety. On January 1, 2022, there are 16 miles of mains associated with GRIP remaining to be retired by December 31, 2022. At that time, all remaining steel mains will have been cathodically protected. With the replacement of the bare steel and cast-iron mains, steel mains should be expected to experience life expectancies longer than 55 years. The retirement rate during the 2018-2022 period averaged 0.6 percent making statistical analyses results meaningless for life and salvage determinations. Based on Company input and judgment, an increase in average service life to 65 years is proposed. Using an average age of 22.3 years and an S3 curve results in an average remaining life of 43 years.

The current-approved net salvage for steel mains is negative 28 percent. The most recent experience, 2018 – 2022, has averaged negative 146 percent, ranging from negative 25 percent to negative 693 percent. The retirements experiencing these high removal costs are minimal and not reliable for projecting future removal costs. However, a review of prescribed net salvage factors of other gas utilities indicates a more negative trend. Other Florida companies have prescribed net salvage factors ranging from negative 30 percent to negative 50 percent, averaging negative 40 percent. Steel mains and service retirements require welding labor and fittings to cut connections. All disturbed areas are restored to the original condition per permit requirement. Restoration costs include concrete/sidewalks and curbs, asphalt/paving streets and patching, sod, etc. In the Central Florida area, mains located under a lake require the cost of a subaquatic scuba engineering team to assist with the removal. The recommendation in this Study is to moderately move in the direction of the trend in higher removal cost. The Company recommends moving from negative 28 percent to negative 40 percent. The next study will continue to review future trends in this account.

Summary of Proposal				
Account 376.2				
Steel Mains				
Investment (Estimated 1/1/2023)	\$61,810,864			
Book Reserve (Estimated 1/1/2023)	\$30,156,556			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S3	S3	
Average Service Life		55 years	65 years	10 years
Net Salvage		(28)%	(40)%	(12)%
Whole Life Rate		2.3%	2.2%	(0.1)%
Average Age (Projected 1/1/2023)		18.5years	22.3 years	3.8 years
Average Remaining Life		37 years	43 years	6 years
Book Reserve Percent (Estimated 1/1/2023)		45.56%	48.79%	3.23%
Remaining Life Rate		2.2%	2.1%	(0.1)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$1,359,839	\$1,298,028	\$(61,811)

Account 378 – Measuring and Regulating (M&R) Equipment – General

The equipment in this account is comprised of piping, regulators, controls, odorizers, and other equipment used in distribution measuring and regulating stations. The projected January 1, 2023, investment and reserve are \$6,890,853 and \$1,687,017, respectively. The average service life underlying the currently approved average remaining life is 31 years with an R3 mortality curve. General M&R assets generally referred to as district regulator stations (DRS) and often located on the side of the road. Company experts do not anticipate that these assets will experience a shorter life than City Gate M&R equipment or that this equipment is more likely to be relocated and changed due to capacity needs. The only retirements incurred in the 2013-2022 period were in 2019 and those were very minor, with an average retirement rate less than one percent. Other companies in the State have average service lives underlying prescribed average remaining lives ranging from 30 years to 40 years, averaging 35 years. Based on the type and mix of assets in this account and judgement, a moderate increase in average service life to 40 years is proposed. Using an average age of 8.0 years with an R3 curve results in an average remaining life of 32 years.

The currently approved net salvage factor is negative 5 percent. During the 2018-2022 period, net salvage averaged nearly negative 3,000 percent with retirements of only \$1,643 in 2019. While recent activity is not considered representative of the future given the miniscule retirements, the trend is toward a more negative net salvage factor especially given that a hazmat crew is required to be involved to decommission the equipment resulting in increased removal costs. Other

companies in the State have prescribed net salvage factors ranging from negative 2 percent to negative 10 percent, averaging negative 6 percent. Based on Company input and judgement, this Study proposes a net salvage factor of negative 10 percent. The next depreciation study will continue to review future trends in this account.

Summary of Proposal				
Account 378				
Measuring and Regulating Equip. - General				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$6,890,853			
Book Reserve (Estimated 1/1/2023)	\$1,687,017			
Iowa Curve		R3	R3	
Average Service Life		31 years	40 years	9 years
Net Salvage		(5)%	(10)%	(5)%
Whole Life Rate		3.4%	2.8%	(0.6)%
Average Age (Projected 1/1/2023)		8.2 years	8.0 years	(0.2) years
Average Remaining Life		23 years	32 years	9 years
Book Reserve Percent (Estimated 1/1/2023)		25.21%	24.48%	(0.73)%
Remaining Life Rate		3.5%	2.7%	(0.8)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$241,180	\$186,053	\$(55,127)

Account 379 – Measuring and Regulating (M&R) Equipment – City Gate

The investment in this account is associated with M&R station piping, regulators, controls, odorizers, and other equipment used in the city gate distribution measuring and regulating stations. The January 1, 2023, projected investment and reserve are \$14,603,999 and \$5,790,981, respectively. The average service life underlying the current approved average remaining life is 32 years with an R3 curve shape. There are currently a total of 48 city gates in FPUC’s service territory. There are seldom any major changes in the gates after they are installed, with the exception of regulators, etc. SMEs expect city gate equipment to experience a life similar to general district stations. There have been no retirements during the 2013 – 2021 period or projected for 2022. This activity makes results of any statistical analysis for life and salvage meaningless. Other Florida companies have average service lives ranging from 32 years to 50 years, averaging 38 years. Based on account activity and judgement, a 40-year average service life is proposed. Used with an average age of 12.7 years and an R3 curve results in an average remaining life of 28 years.

The current approved net salvage is negative 5 percent. Recognizing some prior period retirements that were not recorded until 2022, net salvage for the 2018-2022 period averaged nearly negative 200 percent. Because the removal of city gate equipment can require a hazmat crew to be involved to decommission the equipment, negative net salvage is likely to continue. Other companies in Florida have prescribed net salvage factors ranging from negative 2 percent to negative 10 percent, averaging negative 6 percent. To recognize increased removal costs, a negative 10 percent net salvage is proposed. The next depreciation study will further examine future trends in this account.

Summary of Proposal				
Account 379				
Measuring and Regulating Equip. – City Gate				
Investment (Estimated 1/1/2023)	\$14,603,999			
Book Reserve (Estimated 1/1/2023)	\$5,790,981			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		R3	R3	
Average Service Life		32 years	40 years	8 years
Net Salvage		(5)%	(10)%	(5)%
Whole Life Rate		3.3%	2.8%	(0.5)%
Average Age (Projected 1/1/2023)		9.5 years	12.7 years	(3.2) years
Average Remaining Life		23 years	28 years	5 years
Book Reserve Percent (Estimated 1/1/2023)		33.14%	39.65%	6.51%
Remaining Life Rate		3.1%	2.5%	(0.6)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$452,724	\$365,100	\$(87,624)

Account 380.1 – Services – Plastic and Account 380G – Grip Services

This account consists of plastic distribution services, which run from the distribution main to the customer. The January 1, 2023, investment and reserve for plastic services are \$69,786,805 and \$15,555,576, respectively, and \$48,993,831 and \$3,452,806, respectively for GRIP services. As with the plastic and GRIP mains accounts, the plastic and GRIP services accounts are studied together, and one depreciation rate is proposed. While FPUC maintains separate accounts for reporting purposes, the life and salvage characteristics for plastic and GRIP services are the same for depreciation study purposes. The average service life underlying the current approved average remaining life for the combined account is 55 years with an S3 curve shape. The December 31, 2022, average age is 8.7 years. As with the plastic mains accounts, these accounts have been impacted by GRIP. When the bare steel main being retired is located in the rear of the easement, often a new plastic service is installed in the rear of the easement. This results in installing new services for any premise that has an existing service that was tied into the rear easement main,

regardless, of the material type of the service. The retirement rate for the combined plastic services account during the 2018-2022 period has averaged less than one percent making results of statistical analysis for life and salvage meaningless. Other gas companies in the State have average service lives underlying prescribed remaining lives that range from 42 years to 54 years, averaging 47 years. Based on judgement, FPUC proposes no change to its current 55-year average service life.

The current approved net salvage for the combined plastic services accounts is negative 22 percent. Removal costs during the 2018-2021 period ranged from negative 31 percent to negative 160 percent, averaging negative 70 percent. Other companies in the State have approved net salvage factors ranging from negative 22 percent to negative 68 percent, averaging negative 41 percent. Based on trends and judgement, a move to a more negative net salvage of negative 30 percent is proposed.

Summary of Proposal				
Accounts 380.1 and 380G				
Plastic Services and GRIP Services				
	Plastic Services	GRIP Services		
Investment (Estimated 1/1/2023)	\$69,786,805	\$48,993,831		
Book Reserve (Estimated 1/1/2023)	\$15,555,576	\$3,452,806		
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S3	S3	
Average Service Life		55 years	55 years	0
Net Salvage		(22)%	(30)%	(8)%
Whole Life Rate		2.2%	2.4%	0.2%
Average Age (Projected (1/1/2023))		9.0 years	8.7 years	(0.3) years
Average Remaining Life		46 years	46 years	0
Book Reserve Percent (Estimated 1/1/2023)		22.61%	16.00%	(10.73)
Remaining Life Rate		2.2%	2.5%	0.3
Remaining Life Rate Expense – Plastic Mains		\$1,535,310	\$1,744,670	\$209,360
Remaining Life Rate Expense – GRIP Mains		\$1,077,864	\$1,224,846	\$146,982

Account 380.2 – Services – Other

The investment in this account consists of steel distribution services that run from the distribution main to the customer. The investment and reserve as of December 31, 2021, is \$1,327,469 and \$1,419,351, respectively. The average service life underlying the current approved average

remaining life is 50 years with an S2 curve shape. The December 31, 2021, average age is 26.3 years. Over the 2018-2022 period, the retirement rate has averaged 7.8 percent. In practice, steel services are replaced with plastic if the steel main is replaced with plastic. The forces of retirement of steel services are corrosion, dig-ins, and relocations. As with steel mains, bare steel and cast-iron services are being replaced as a result of GRIP and in response to concerns regarding aging infrastructure reliability and safety. As of January 1, 2022, there are 1,100 remaining miles of services associated with GRIP to be retired in 2022. Once GRIP concludes, steel services should be expected to experience life expectancies longer than 50 years. While the current dispersion may not accurately reflect today's retirements, FPUC believes they are reflective of future expectations. Based on the type of assets in this account, and judgment, an increase in average service life to 60 years is recommended. Using an average age of 26.3 years and an S2 curve shape, the resultant average remaining life is 35 years.

The currently prescribed net salvage factor for steel services is negative 125%. Net salvage over the 2018-2022 period averaged nearly negative 200 percent, as shown on Sch. K of the attached workbook. While FPUC considers the past four years atypical due to the GRIP program, it is clear that net salvage is trending more negative, and this pattern is expected to continue in the future. At this time, this Study recommends a move in the direction of more negative net salvage and proposes a negative 130 percent net salvage factor. In the next depreciation study, the Company will examine future trends.

Summary of Proposal				
Account 380.2				
Services - Other				
Investment (Estimated 1/1/2023)	\$1,327,469			
Book Reserve (Estimated 1/1/2023)	\$1,419,351			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S2	S2	
Average Service Life		50 years	60 years	10 years
Net Salvage		(125)%	(130)%	5%
Whole Life Rate		4.5%	3.8%	(0.7)%
Average Age (Projected 1/1/2023)		31.3 years	26.3 years	(5) years
Average Remaining Life		22 years	35 years	13 years
Book Reserve Percent (Projected 1/1/2023)		22.61%	106.92%	84.31%
Remaining Life Rate		9.2%	3.5%	(5.7)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$122,127	\$46,461	\$(75,666)

Account 381 - Meters

The investment in this account is associated with electromechanical meters and encoder receiver transmitters (ERTs) equipment. The projected January 1, 2022, investment and reserve are \$23,268,059 and \$7,344,116, respectively. The average service life underlying the current approved average remaining life is 28 years with an R3 curve.

Operations report that when a meter is removed from a premise, it is not necessarily retired, but tested and put back into service in accord with the meter sampling program. If the premise is vacant for two years, the meter is required to be removed and the riser is plugged. Beginning in 2005, ERTs were installed, and replacement with upgraded models were installed in 2015 due to increased battery life. When the ERT fails, the meter is pulled and retired if older than 10 years. Otherwise, a new ERT is installed on the existing meter. From an operations perspective, ERTs may last up to 20 years with heat being a force of retirement. Based on the existing average service life, input from Company personnel, the type of assets, retirement activity, the average service lives underlying currently FPSC prescribed average remaining lives for other gas companies in the State, and judgement, no change in average service life is proposed. Using an average age of 9.9 years with an R3 curve shape results in the proposed average remaining life of 18.6 years.

The current approved net salvage factor is zero percent. The accounting treatment for meters is cradle to grave; that is, a meter is capitalized upon purchase and not retired until it is junked. Moving the meter from premise to premise does not result in a retirement. When a meter can no longer be repaired it is junked. Net salvage for the 2018–projected 2022 period is negative 23 percent. The reasons for the negative net salvage are not known at this time. Possible reasons are that the recording of net salvage is being recorded to the wrong account. In any event, FPUC does not believe that any change to the current approved zero percent net salvage is warranted at this time. Trends in net salvage for this account will be monitored in the next depreciation study.

Summary of Proposal				
Account 381				
Meters				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$23,268,059			
Book Reserve (Estimated 1/1/2023)	\$7,344,116			
Iowa Curve		R3	R3	
Average Service Life		28 years	28 years	0
Net Salvage		0%	0%	0
Whole Life Rate		3.6%	3.6%	0
Average Age (Projected 1/1/2023)		11.6 years	9.9 years	(1.7) years
Average Remaining Life		17.1 years	18.6 years	1.5 years
Book Reserve Percent		38.26%	31.56%	(6.7)%

(Estimated 1/1/2023)				
Remaining Life Rate		3.6%	3.7%	0.1%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$837,650	\$860,918	\$23,268

Account 381.1 – Meters – AMR Equipment

The January 1, 2023, investment and reserve in this account are \$2,303,034 and \$1,452,731, respectively. There have been no retirements recorded during the 2018-2023 period. It is possible that retirements for this account were recorded inadvertently to Account 381. In any case, FPUC believes that the life and salvage factors for Account 381 should be similar to those for this account. Accordingly, a 28-year average service life with an R3 mortality dispersion is proposed. Used with an average age of 12.1 years results in an average remaining life of 16.7 years.

Regarding net salvage, the Study proposes to retain the currently approved zero percent net salvage factor as being a reasonable expectation for the retirement of these assets. Trends in net salvage for this account will be monitored in the next depreciation study.

Summary of Proposal				
Account 381.1				
Meters-AMR Equipment				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$2,303,034			
Book Reserve (Estimated 1/1/2023)	\$1,452,731			
Iowa Curve		R3	R3	
Average Service Life		20 years	28 years	8 years
Net Salvage		0%	0%	0
Whole Life Rate		5.0%	3.6%	(1.4)%
Average Age (Projected 1/1/2023)		8.4 years	12.1 years	3.7 years
Average Remaining Life		12.1 years	16.7 years	4.6 years
Book Reserve Percent (Estimated 1/1/2023)		47.57%	63.08%	15.51%
Remaining Life Rate		4.3%	2.2%	(2.1)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$99,030	\$50,667	\$(48,363)

Account 382 - Meter Installations



The investment in this account is associated with the installation of the first meter set. The projected investment and reserve as of January 1, 2023, are \$18,239,922 and \$5,250,750, respectively. The average service life underlying the currently prescribed average remaining life is 36 years with an S2 mortality dispersion. The retirement rate during the 2017-projected 2023 period averaged 0.02%. As with other accounts, the scant retirement data makes the results of any statistical analyses for life or salvage meaningless. When a meter loop or family of meters are replaced and junked, there is a retirement of installation cost. When the year of installation is unknown, the First-In, First-Out (FIFO)<sup>5</sup> method is used to process the retirement. When a meter is removed and retired, an installation is likewise retired. When a meter is replaced, the installation cost of the replacement is capitalized as a new installation. If a meter loop or a family of meters are replaced or junked, there is a retirement of installation costs. For every meter set retirement, one unit cost (FIFO) of meter installation and regulator installation is retired. Nearly 80% of the time when a meter is replaced, the meter set is also replaced. Replacement is driven by equipment condition and setup. Other Florida gas companies have average service lives underlying prescribed average remaining lives ranging from 34 years to 44 years, averaging 38 years. Based on judgement, this Study proposes an increase in average service life to 45 years. Used with an average age of 10.2 years with an S3 curve shape, the resulting average remaining life is 35 years.

With regards to net salvage, the currently prescribed net salvage factor for meter installations is negative 10 percent. Net salvage during the period 2018-projected 2022 averages more than negative 300 percent. Other companies in the State have prescribed net salvage factors ranging from negative 5 percent to negative 25 percent, averaging negative 19 percent. Based on judgement, this Study proposes a negative 20 percent net salvage as a move toward more negative net salvage.

Summary of Proposal				
Account 382				
Meter Installations				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$18,239,922			
Book Reserve (Estimated 1/1/2023)	\$5,250,750			
Iowa Curve		R3	R3	
Average Service Life		36 years	45 years	9 years
Net Salvage		(10)%	(20)%	(10)%
Whole Life Rate		3.1%	2.7%	(0.4)%
Average Age (Projected 1/1/2023)		9.2 years	10.2 years	1 year
Average Remaining Life		27 years	35 years	8 years

<sup>5</sup> Utilizing FIFO, asset retirements are recorded to the earliest vintages.

Book Reserve Percent (Estimated 1/1/2023)		23.76%	28.79%	5.03%
Remaining Life Rate		3.2%	2.6%	(0.6)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$583,678	\$474,238	\$(109,440)

Account 382.1 Meter Installations – MTU/DCU

The investment in this account relates to the installation costs associated with the Meter Transmitter Unit (MTU) and Data Collection Unit (DCU) attached to existing meters. This equipment is unique only to Central Florida Gas. The MTU reads and transmits billing data to the DCU. While this equipment is similar in function to the ERTs, the MTU transmits to a fixed location based DCU whereas the ERT collection device is a mobile based unit. The investment and reserve as of January 1, 2023, are \$593,040 and \$283,446, respectively. The installation costs are all from the 2010 vintage with no additions or retirements. The accounting treatment is the same as for Account 382. Therefore, the life expectancy should be similar. In light of the lack of retirements and no future plans for retirement, an increase in average service life is warranted. Based on judgement, this study proposes an increase in average service life to 45 years. Used with an average of 12.5 years and an S2 curve shape results in an average remaining life of 33 years.

The current approved net salvage factor is negative 10 percent. While there have not been any retirements, FPUC believes that the MTU/DCU installations should likely incur a net salvage similar to Account 382, Meter Installations. Based on judgement, a negative 20 percent net salvage factor is proposed.

Summary of Proposal				
Account 382.1				
Meter Installations – MTU/DCU				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$593,040			
Book Reserve (Estimated 1/1/2023)	\$283,446			
Iowa Curve		S2	S2	
Average Service Life		36 years	45 years	9 years
Net Salvage		(10)%	(20)%	0
Whole Life Rate		3.1%	2.7%	(0.4)%
Average Age (Projected 1/1/2023)		8.5 years	12.5 years	4 years
Average Remaining Life		28 years	33 years	5 years
Book Reserve Percent (Estimated 1/1/2023)		37.18%	47.80%	10.62%
Remaining Life Rate		2.6%	2.2%	(0.4)%

Remaining Life Rate Expense (Estimated 1/1/2023)		\$15,419	\$13,047	\$(2,372)
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Account 383 – House Regulators

The investment in this account consists of house regulators. The projected January 1, 2023, investment and reserve are \$6,859,108 and \$3,130,426, respectively. The average service life underlying the currently prescribed average remaining life is 30 years with an R4 curve shape. FPUC has been installing premanufactured meter sets 2017. Each month, a list of retired regulators is sent to accounting. Where the install date is unknown, the regulator is retired using FIFO and the retirement is booked to the earliest vintages. The retirement rate from 2018 to projected 2022 averaged 0.5%; from 2013 to projected 2022, the retirement rate averaged 0.6%. Statistical analyses on this type of data with limited retirements are meaningless for determining life and salvage factors making reliance on industry averages necessary. Other gas companies in the State have average service lives underlying prescribed average remaining lives ranging from 30 years to 42 years, averaging 33 years. The average age of the 2018-2022 retirements is projected to be 39 years. Recognizing the scant retirements and lives of other Florida gas companies, an increase in average service life to 40 years is proposed based on judgement. Using an average age of 13.7 years and R4 curve shape results in a proposed average remaining life of 27 years.

The currently prescribed net salvage factor for regulators is zero percent. Net salvage for the 2018 to 2022 period is estimated to average negative 8 percent; for the 2013-2017 period, no net salvage was realized. Other gas companies in the State have prescribed net salvage factors ranging from 0 percent to negative 5 percent, averaging negative 1 percent. No change is proposed to the currently prescribed zero net salvage factor.

Summary of Proposal				
Account 383				
House Regulators				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$6,859,108			
Book Reserve (Estimated 1/1/2023)	\$3,130,426			
Iowa Curve		R4	R4	
Average Service Life		30 years	40 years	10 years
Net Salvage		0%	0%	0
Whole Life Rate		3.3%	2.5%	(0.8)%
Average Age (Projected 1/1/2023)		14.1 years	13.1 years	1 year
Average Remaining Life		16.2 years	27 years	10.8 years
Book Reserve Percent		45.98%	45.64%	(0.34)%

(Estimated 1/1/2023)				
Remaining Life Rate		3.3%	2.0%	(0.7)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$226,351	\$137,182	\$(89,169)

Account 384 – House Regulator Installations

The investment in this account includes installation costs for house regulators. The projected investment and reserve as of January 1, 2022, are \$1,081,399 and \$694,012, respectively. The average service life underlying the currently prescribed average remaining life is 36 years with an S3 curve shape. Since 2013, there has only been one small retirement and that was in 2018. The retirement rate for the 2018 to the projected 2022 period averages 0.03%. This type of data makes statistical analyses for life and salvage projections meaningless. Reliance on prescribed factors for other gas companies in the State is therefore necessary. Average Service Life factors for other Florida gas companies range from 30 years to 47 years, averaging 38 years. Based on judgement, an increase in average service life to 45 years with an S3 curve shape is proposed. Used with an average age of 23 years results in a proposed average remaining life of 23 years.

The currently prescribed net salvage factor is zero percent. Other companies in the State have prescribed net salvage factors ranging from negative 40 percent to negative 3 percent, averaging negative 16 percent. A negative 20 percent net salvage is proposed as a move more in line with the other Florida gas distribution companies.

Summary of Proposal				
Account 384				
House Regulator Installations				
Investment (Estimated 1/1/2023)	\$1,081,399			
Book Reserve (Estimated 1/1/2023)	\$694,012			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S3	S3	
Average Service Life		36 years	45 years	9 years
Net Salvage		0%	(20)%	(20)%
Whole Life Rate		2.8%	2.7%	(0.1)%
Average Age (Projected 1/1/2023)		20.4 years	23 years	2.6 years
Average Remaining Life		16.3 years	23 years	6.7 years
Book Reserve Percent (Estimated 1/1/2023)		55.65%	64.18%	8.53%
Remaining Life Rate		2.7%	2.4%	(0.3)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$29,198	\$25,954	\$(3,244)

Account 385 – Industrial M&R Station Equipment

The investment in this account includes such items as regulators, valves and fittings, meters, above ground piping, telemetry used at industrial stations. The January 1, 2023, projected investment and reserve are \$1,883,028 and \$1,224,779, respectively. The average service life underlying the currently prescribed average remaining life is 35 years with an R3 mortality dispersion. The retirement rate during the 2018-projected 2022 period is 0.5%. The only retirements since 2013 are projected in 2022 with an average age of 32.1 years. Meters for these stations are booked in the meter account. From an operating perspective, Company experts state that the operating environment for this equipment is harsher than for assets in district regulator stations. Therefore, a shorter life than Account 378 is expected to be experienced. Other Florida companies have average service lives underlying the currently prescribed average remaining lives ranging from 30 years to 37 years, averaging 35 years. Considering the overall lack of retirements, the Company believes an increase in average service life to 38 years is reasonable based on history and judgement. Using an average age of 22.3 years and an R3 dispersion curve results in a proposed average remaining life of 17.8 years.

The currently prescribed net salvage factor for this account is zero percent. Other gas companies in the State have prescribed net salvage factors ranging from negative 5 percent to zero percent, averaging negative 2 percent. Company experts believe zero net salvage is representative of the future expectations. Based on limited historical data and judgement, no change to the current net salvage factor is proposed.

Summary of Proposal				
Account 385				
Industrial M&R Station Equipment				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$1,883,028			
Book Reserve (Estimated 1/1/2023)	\$1,224,779			
Iowa Curve		R3	S4	
Average Service Life		35 years	38 years	3 years
Net Salvage		0%	0%	0
Whole Life Rate		2.9%	2.6%	(0.3)%
Average Age (Projected 1/1/2023)		18.9 years	22.3 years	3.4 years
Average Remaining Life		17.7 years	17.8 years	0.1 years
Book Reserve Percent (Estimated 1/1/2023)		59.64%	65.04%	5.4%
Remaining Life Rate		2.3%	2.0%	(0.3)%

Remaining Life Rate Expense (Estimated 1/1/2023)		\$43,310	\$37,661	\$(5,649)
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Account 387 – Other Equipment

The investment in this account includes equipment not included in other distribution accounts such as leak detectors, pipe locators, odormeters, pressure gauges, and voltmeters. The investment and reserve as of January 1, 2023, are projected to be \$3,458,702 and \$1,496,820, respectively. The average service life underlying the currently approved average remaining life is 25 years with an S3 curve shape. The average retirement rate for the period 2018 to projected 2022 is 0.6 percent; the average retirement rate from 2013 to projected 2022 is 0.3%. Other Florida companies have average service lives ranging from 14 years to 30 years, averaging 23 years. Recognizing the miniscule retirements, the Company proposes an increase in average service life to 30 years based on the type of assets in this account and judgement. An average age of 10.9 years used with an S3 curve shape results in a proposed average remaining life of 19.2 years.

The currently prescribed net salvage factor is zero percent. Net salvage for the 2018 to projected 2023 period is zero percent. In fact, net salvage for the past 10 years has been zero percent. Other gas companies in the State have prescribed net salvage of zero percent. Company personnel consider zero net salvage to be representative of future expectations when the assets in this account retire. Based on this and judgement, retaining the zero net salvage factor is proposed.

Summary of Proposal				
Account 387				
Other Equipment				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$3,458,702			
Book Reserve (Estimated 1/1/2023)	\$1,496,820			
Iowa Curve		S3	S3	
Average Service Life		25 years	30 years	5 years
Net Salvage		0%	0%	0
Whole Life Rate		4.0%	3.3%	(0.7)%
Average Age (Projected 1/1/2023)		9.3 years	10.9 years	1.6 years
Average Remaining Life		15.7 years	19.2 years	3.5 years
Book Reserve Percent (Estimated 1/1/2023)		42.02%	43.28%	1.26%
Remaining Life Rate		4.0%	3.0%	(1.0)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$138,348	\$103,761	\$(34,587)

**GENERAL PLANT**

Account 390 – Structures and Improvements

This account consists of general structures and improvements for buildings, including roofing, plumbing, air conditioning systems, electrical and yard improvement. The projected investment and reserve as of January 1, 2023, are \$14,092,184 and \$1,099,778, respectively. The substantial growth in this account during the 2018-2022 period is associated with a new operations training facility and a new corporate office addition in Fernandina Beach. An average service life of 40 years with an R3 Iowa Curve underly the current approved average remaining life of 31 years. The average retirement rate for the 2013-2022 period is less than one percent making results of statistical analyses for life or salvage factors meaningless. Therefore, reliance on lives and salvage values prescribed for other Florida companies is necessary. Average service lives for other gas companies in the State range from 25 years to 40 years, averaging 36 years. FPUC believes that the current underlying average service life and curve shape remain reasonable and are in line with current Florida gas company expectations. Using an average age of 4.8 years results in a proposed average remaining life of 35 years.

Net salvage for 2018-2022 averaged zero percent. The 2013-2017 net salvage averaged 50.9 percent due to sale of the Central Florida and Indiantown office buildings in 2014 and 2016. Other items in this account such as air conditioning systems, water supply systems, roof, paving, and fire protection systems having a replacement cost over \$10,000 are likely to incur removal costs upon retirement in the future reducing the gross salvage realized from a building sale and possibly offset gross salvage all together. The Company proposes to retain the current prescribed 10 percent net salvage at this time. The next depreciation study will examine future trends and developments in this account.

Summary of Proposal				
Account 390				
Structures & Improvements				
Investment (Estimated 1/1/2023)	\$14,092,184			
Book Reserve (Estimated 1/1/2023)	\$1,099,778			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		R3	R3	
Average Service Life		40 years	40 years	0
Net Salvage		10%	10%	0
Whole Life Rate		2.3%	2.3%	0
Average Age (Projected 1/1/2023)		9.6 years	4.8 years	(4.8) years
Average Remaining Life		31 years	35 years	4 years

Book Reserve Percent (Estimated 1/1/2023)		17.40%	7.80%	(9.6)%
Remaining Life Rate		2.3%	2.3%	0
Remaining Life Rate Expense (Estimated 1/1/2023)		\$324,120	\$324,120	0

Transportation Equipment

The retirement of motor vehicles is based on age, mileage, and maintenance costs.

Account 392.1 – Passenger Cars

The investment in this account consists of passenger cars. The projected investment and reserve on January 1, 2023, are \$298,594 and \$144,313, respectively. The average service life underlying the currently prescribed average remaining life is 10 years with an S2 mortality dispersion. Retirements during the 2018-2022 period experienced an average age of 12 years. A 12-year average service life is proposed as being in line with the experience of the account and judgement. Using an S2 curve with a 2.9-year average age of the surviving investment results in an average remaining life of 9.1 years.

Net salvage during the 2018-2023 period is forecasted to average 24 percent. The currently prescribed net salvage factor is 10 percent. It is likely that vehicles retiring at an older age will not realize as much salvage. Based on history and judgement, the current approved net salvage factor is proposed to be retained. The next depreciation study will examine future trends and developments in this account.

Summary of Proposal				
Account 392.1				
Passenger Cars				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$298,594			
Book Reserve (Estimated 1/1/2023)	\$144,313			
Iowa Curve		S2	S2	
Average Service Life		10 years	12 years	2 years
Net Salvage		10%	10%	0
Whole Life Rate		9.0%	7.5%	(1.5)%
Average Age (Projected 1/1/2023)		5.3 years	2.9 years	(2.4) years
Average Remaining Life		4.4 years	9.1 years	4.7 years
Book Reserve Percent (Estimated 1/1/2023)		13.54%	48.33%	34.79%
Remaining Life Rate		17.4%	4.6%	(12.8)%



Remaining Life Rate Expense (Estimated 1/1/2023)		\$51,955	\$13,735	\$38,220
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Account 392.2 – Light Trucks & Vans

The projected investment and reserve on January 1, 2023, are \$6,692,224 and \$2,879,435, respectively. The average service life underlying the currently prescribed average remaining life is 10 years with an S2 curve. The average age of the 2018-2022 vehicles retired is 12.3 years. Based on historical data and judgement, the Company proposes an increase in average service life to 12 years. Used with an average age of 6.1 years and S2 curve results in an average remaining life of 6.4 years.

The currently prescribed net salvage factor is 20 percent. The net salvage realized during the 2018-2023 period is projected to average 22 percent. Based on history and judgement, this Study proposes that the current net salvage be retained. The next depreciation study will examine future trends and developments in this account.

Summary of Proposal				
Account 392.2				
Light Trucks & Vans				
Investment (Estimated 1/1/2023)	\$6,692,224			
Book Reserve (Estimated 1/1/2023)	\$2,879,435			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S2	S2	
Average Service Life		10 years	12 years	2 years
Net Salvage		20%	20%	0
Whole Life Rate		8.0%	6.7%	(1.3)%
Average Age (Projected 1/1/2023)		5.8 years	6.1 years	0.3 years
Average Remaining Life		5.1 years	6.4 years	1.3 years
Book Reserve Percent (Estimated 1/1/2023)		37.37%	43.03%	5.66%
Remaining Life Rate		8.4%	5.8%	(2.6)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$562,147	\$388,149	\$(173,998)

Account 392.3 – Heavy Trucks

There is no forecasted investment for heavy trucks (over 30,000) pounds. The current prescribed depreciation parameters of 11-year average service life and 10 percent net salvage factor are in line with the Company’s vehicle replacement guidelines and remain appropriate for any new investment. The resulting whole life depreciation rate is 8.2%.

Account 392.4 – Other

This account consists of trailers and other transportation equipment. The projected investment and reserve on January 1, 2023, are \$63,465 and \$50,523, respectively. The average service life underlying the current approved average remaining life is 21 years with an S4 mortality dispersion. There have been no retirements in the 2013-projected 2022 period. The average age of the December 31, 2022, projected surviving investment is 15.5 years. Other gas companies in the State have average service lives ranging from 14 years to 30 years, averaging 23 years. Based on the account activity and judgement, an increase in the average service life is warranted. This Study proposes a modest increase in average service life to 27 years. The resulting average remaining life using the current S4 mortality dispersion is 11.6 years.

The current prescribed net salvage factor for trailers and other transportation equipment is zero percent. Recognizing the age of these vehicles, no net salvage is expected from retirement. The

Company proposes retaining the current salvage factor. The next depreciation study will examine future trends and developments in this account.

Summary of Proposal				
Account 392.4				
Other Transportation Equipment				
Investment (Estimated 1/1/2023)	\$63,465			
Book Reserve (Estimated 1/1/2023)	\$50,523			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S4	S4	
Average Service Life		21 years	27 years	6 years
Net Salvage		0%	0%	0
Whole Life Rate		4.8%	3.7%	(1.1)%
Average Age (Projected 1/1/2023)		11.2 years	15.5 years	4.3 years
Average Remaining Life		9.8 years	11.6 years	1.8 years
Book Reserve Percent (Estimated 1/1/2023)		43.27%	79.61%	36.34%
Remaining Life Rate		5.8%	1.8%	(4)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$3,681	\$1,142	\$(2,539)

Account 396 – Power Operated Equipment

This account consists of power operated equipment such as bulldozers, forklifts, pile drivers, and tractors. The projected investment and reserve on January 1, 2023, are \$1,785,842 and \$1,053,468, respectively. The average service life and mortality curve underlying the currently prescribed average remaining life is 16 years and an S2 mortality dispersion. The average age of the January 1, 2023, surviving investment is 10.7 years. There are no retirement plans for any of these assets during the next 5 years and the average age of the 2018-2022 retirements is 17 years. Considering this information, an increase in average service life to 20 years with an S2 curve shape is proposed based on judgement. The resulting average remaining life is 10.2 years.

The currently prescribed net salvage factor is 10 percent. Net salvage for the 2018-2022 period is forecasted to be 4 percent with the 2013-2022 period averaging 5 percent. Recognizing this activity, a decrease in net salvage to 5 percent is proposed.

Summary of Proposal				
Account 396				
Power Operated Equipment				
Investment (Estimated 1/1/2023)	\$1,785,842			
Book Reserve (Estimated 1/1/2023)	\$1,053,468			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Iowa Curve		S2	S2	
Average Service Life		16 years	20 years	4 years
Net Salvage		10%	5%	(5)%
Whole Life Rate		5.6%	4.8%	(0.8)%
Average Age (Projected 1/1/2023)		11.8 years	10.7 years	(1.1) years
Average Remaining Life		5.7 years	10.2 years	(4.5) years
Book Reserve Percent (Estimated 1/1/2023)		61.16%	58.99%	(2.17)%
Remaining Life Rate		5.1%	3.5%	(1.6)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$91,078	\$62,504	\$(28,574)

Account 399 – Miscellaneous Tangible

There is no investment in this account nor is any planned in the near future. The current approved 5-year amortization remains reasonable.

General Plant Amortization

In the 2019 depreciation study, the FPSC approved the adoption of vintage group amortization for certain general plant accounts. With the vintage amortization policy, the tracking of location and retirement of the subject assets is no longer needed. Assets older than the average service life were retired and then the remaining investment in each account was amortized using the amortization rates shown on Exhibit PSL-2, Sch E. Going forward, as assets reach the average service of each account, the associated original cost is retired from the books and records annually.

Accordingly, the assets greater than the average service life of each affected account as of January 1, 2019, were identified and retired. A total of \$690,504 was identified as exceeding the average service lives for the affected accounts and designated for retirement. Additionally, the book reserve for each account subject to vintage group amortization was compared to its theoretically correct level to determine any reserve imbalance. The resulting reserve deficiency identified was \$1,350,980 and a 5-year amortization period was approved for recovery.

After the last study, FPUC discovered that the General Plant Accounts subject to vintage group accounting had not been accurately stated in 2019. It was assumed at the time that all of the

consolidated companies were using FPUC's Uniform System of Accounts. That was not the case. Different account systems were discovered being used for the different companies. For example, Office Furniture, Account 391.0, for one company was found to be Account 391.3 for another company. This resulted in a mismatch of investment and reserve for each affected account. All companies are now using the Chesapeake Uniform System of Accounts and the account investments shown in the attached workbook reflect the corrected amounts. The book reserves shown on January 1, 2023, include the amortization of the reserve imbalance approved in the 2019 Study as well as the annual retirement of assets reaching an age equal to the average service life and the annual amortization expense. In the spirit of establishing amortizations for these accounts, FPUC proposes a true-up of the calculated reserve imbalance as shown on Exhibit PSL-2, Sch E. The net imbalance of \$1.4 million is proposed to be amortized over 5 years at \$289,567 each year, beginning January 1, 2023, and ending December 31, 2027.

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**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**2023 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY**  
 (Actual through 12/31/21 and Projected through 12/31/22)  
**COMPARISON OF CURRENT AND PROPOSED DEPRECIATION COMPONENTS**

ACCOUNT - # / NAME	CONSOLIDATED PLANT		CURRENT CONSOLIDATED					CURVE	COMPANY PROPOSED - CONSOLIDATED					CURVE	STAFF RECOMMENDED - CONSOLIDATED				
	PROJECTED 1/1/23	PROJECTED 1/1/23	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE	NET SAL	AGE	AVERAGE SERVICE LIFE		AVERAGE REMAINING LIFE	NET SAL	(SCH. L and M) AGE	AVERAGE SERVICE LIFE	AVERAGE REMAINING LIFE		NET SAL	AGE			
	INVESTMENT	RESERVE	(YRS.)	(YRS.)	(%)	(YRS.)	(YRS.)		(YRS.)	(%)	(YRS.)	(YRS.)	(%)		(YRS.)	(YRS.)			
<b>DISTRIBUTION PLANT</b>																			
3741 Land Rights	33,410	10,455	35	7.4	0	27.6	SQ	75	56	0	19.2	SQ							
375 Structures & Improvements	1,572,719	352,170	40	23	0	16.7	S4	40	28	0	11.7	S4							
3761 Mains - Plastic	125,006,731	31,998,891	55	48	-16	7.3	S3	75	67	-25	8.1	S3							
3762 Mains - Steel	61,810,864	30,156,556	55	37	-28	18.5	S3	65	43	-40	10.3	S3							
376G Mains - GRIP	146,879,318	17,720,021	55	48	-16	7.3	S3	75	67	-25	8.1	S3							
378 Measuring and Regulating Equip. - General	6,890,853	1,687,017	31	23	-5	8.2	R3	40	32	-10	8.0	R3							
379 Measuring and Regulating Equip. - City Gate	14,603,999	5,790,981	32	23	-5	9.5	R3	40	28	-10	12.7	R3							
3801 Services - Plastic	69,786,805	15,555,576	55	46	-22	9	S3	55	46	-30	8.7	S3							
3802 Services - Other	1,327,469	1,419,351	50	22	-125	31.3	S2	60	35	-130	26.3	S2							
380G Services - GRIP	48,993,831	3,452,806	55	46	-22	9	S3	55	46	-30	8.7	S3							
381 Meters	23,268,059	7,344,116	28	17.1	0	11.6	R3	28	18.6	0	9.9	R3							
3811 Meters - AMR Equipment	2,303,034	1,452,731	20	12.1	0	8.4	R3	28	16.7	0	12.1	R3							
382 Meter Installations	18,239,922	5,250,750	36	27	-10	9.2	S2	45	35	-20	10.2	S2							
3821 Meter Installations - MTU/DCU	593,040	283,446	36	28	-10	8.5	S2	45	33	-20	12.5	S2							
383 House Regulators	6,859,108	3,130,791	30	16.2	0	14.1	R4	40	27	0	13.1	R4							
384 House Regulator Installations	1,081,399	694,012	36	16.3	0	20.4	S3	45	23	-20	23.0	S3							
385 Indus. Meas. & Reg. Station Equip	1,883,028	1,224,779	35	17.7	0	18.9	R3	38	17.8	0	22.3	R3							
387 Other Equipment	3,458,702	1,496,820	25	15.7	0	9.3	S3	30	19.2	0	10.9	S3							
	<b>534,592,291</b>	<b>129,021,269</b>																	
<b>GENERAL PLANT</b>																			
390 Structures & Improvemts.	14,092,184	1,099,778	40	31	10	9.6	R3	40	35	10	4.8	R3							
3910 Office Equipment	2,294,441	458,888	14 Year Amortization				SQ	14 Year Amortization				SQ							
3912 Computer Hardware	374,792	247,363	10 Year Amortization				SQ	10 Year Amortization				SQ							
3913 Office Furniture	758,651	189,663	20 Year Amortization				SQ	20 Year Amortization				SQ							
3914 Computer Software	7,283,950	4,588,889	10 Year Amortization				SQ	10 Year Amortization				SQ							
3921 Transportation - Cars	298,594	144,313	10	4.4	10	5.3	S2	12	9.1	10	2.9	S2							
3922 Transportation - Light Trucks & Vans	6,692,224	2,879,435	10	5.1	20	5.8	S2	12	6.4	20	6.1	S2							
3923 Transportation - Heavy Trucks	0	0	11	11	10	0		11	11	10	-								
3924 Transportation - Other	63,465	50,523	21	9.8	0	11.2	S4	27	11.6	0	15.5	S4							
393 Stores Equipment	29,458	9,064	26 Year Amortization				SQ	26 Year Amortization				SQ							
394 Tools, Shop & Garage Equipment	1,366,809	464,715	15 Year Amortization				SQ	15 Year Amortization				SQ							
395 Laboratory Equipment	0	0	20 Year Amortization				SQ	20 Year Amortization				SQ							
396 Power Operated Equipment	1,785,842	1,053,468	16	5.7	10	11.8	S2	20	10.2	5	10.7	S2							
397 Communication Equipment	2,351,047	1,030,934	13 Year Amortization				SQ	13 Year Amortization				SQ							
398 Miscellaneous Equipment	368,904	247,387	17 Year Amortization				SQ	17 Year Amortization				SQ							
399 Miscellaneous Tangible	0	0	5 Year Amortization					5 Year Amortization											
<b>Total General Plant</b>	<b>37,760,361</b>	<b>12,464,420</b>																	
<b>Total Plant</b>	<b>572,352,652</b>	<b>141,485,689</b>																	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**2023 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY**  
 (Actual through 12/31/21 and Projected through 12/31/22)  
**COMPARISON OF RATES AND COMPONENTS**

ACCOUNT - # / NAME	CURRENT - CONSOLIDATED	COMPANY PROPOSED - CONSOLIDATED				STAFF PROPOSED - CONSOLIDATED			
	REMAINING LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	PROJECTED 1/1/2023 RESERVE (%)	MAIN LIFE RATE (%)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	PROJECTED 1/1/2023 RESERVE (%)	REMAINING LIFE RATE (%)
<b>DISTRIBUTION PLANT</b>									
3741 Land Rights	5.5	56	0.0	31.29	1.2				
375 Structures & Improvements	2.5	28	0.0	22.39	2.8				
3761 Mains - Plastic	2.1	67	(25.0)	18.29	1.6				
3762 Mains - Steel	2.2	43	(40.0)	48.79	2.1				
376G Mains - GRIP	2.1	67	(25.0)	18.29	1.6				
378 Measuring and Regulating Equip. - General	3.5	32	(10.0)	24.48	2.7				
379 Measuring and Regulating Equip. - City Gate	3.1	28	(10.0)	39.65	2.5				
3801 Services - Plastic	2.2	46	(30.0)	16.00	2.5				
3802 Services - Other	9.2	35	(130.0)	106.92	3.5				
380G Services - GRIP	2.2	46	(30.0)	16.00	2.5				
381 Meters	3.6	18.6	0.0	31.56	3.7				
3811 Meters - AMR Equipment	4.3	16.7	0.0	63.08	2.2				
382 Meter Installations	3.2	35	(20.0)	28.79	2.6				
3821 Meter Installations - MTU/DCU	2.6	33	(20.0)	47.80	2.2				
383 House Regulators	3.3	27	0.0	45.64	2.0				
384 House Regulator Installations	2.7	23	(20.0)	64.18	2.4				
385 Indus. Meas. & Reg. Station Equip	2.3	17.8	0.0	65.04	2.0				
387 Other Equipment	4	19.2	0.0	43.28	3.0				
<b>GENERAL PLANT</b>									
390 Structures & Improvements.	2.3	35	10.0	7.80	2.3				
3910 Office Equipment		20 Year Amortization							
3912 Computer Hardware		14 Year Amortization							
3913 Office Furniture		10 Year Amortization							
3914 Computer Software		10 Year Amortization							
3921 Transportation - Cars	17.4	9.1	10.0	48.33	4.6				
3922 Transportation - Light Trucks & Vans	8.4	6.4	20.0	43.03	5.8				
3923 Transportation - Heavy Trucks	8.2	11	10.0		8.2				
3924 Transportation - Other	5.8	11.6	0.0	79.61	1.8				
393 Stores Equipment		26 Year Amortization							
394 Tools, Shop & Garage Equipment		15 Year Amortization							
395 Laboratory Equipment		20 Year Amortization							
396 Power Operated Equipment	5.1	10.2	5.0	58.99	3.5				
397 Communication Equipment		13 Year Amortization							
398 Miscellaneous Equipment		17 Year Amortization							
399 Miscellaneous Tangible		5 Year Amortization							



**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**2023 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY**  
 (Actual through 12/31/21 and Projected through 12/31/22)  
**COMPARISON OF ANNUAL DEPRECIATION EXPENSE**

ACCOUNT - # / NAME	CONSOLIDATED PLANT		CURRENT - CONSOLIDATED		COMPANY PROPOSED - CONSOLIDATED			STAFF RECOMMENDED - CONSOLIDATED		
	PROJECTED 1/1/23 INVESTMENT	PROJECTED 1/1/23 RESERVE	RATE EXPENSES (%)	RATE EXPENSES (\$)	RATE EXPENSES (%)	RATE EXPENSES (\$)	CHANGE IN EXPENSES (\$)	RATE EXPENSES (%)	RATE EXPENSES (\$)	CHANGE IN EXPENSES (\$)
<b>DISTRIBUTION PLANT</b>										
3741 Land Rights	33,410	10,455	5.5	1,838	1.2	401	(1,437)			
375 Structures & Improvements	1,572,719	352,170	2.5	39,318	2.8	44,036	4,718			
3761 Mains - Plastic	125,006,731	31,998,891	2.1	2,625,141	1.6	2,000,108	(625,033)			
3762 Mains - Steel	61,810,864	30,156,556	2.2	1,359,839	2.1	1,298,028	(61,811)			
376G Mains - GRIP	146,879,318	17,720,021	2.1	3,084,466	1.6	2,350,069	(734,397)			
378 Measuring and Regulating Equip. - General	6,890,853	1,687,017	3.5	241,180	2.7	186,053	(55,127)			
379 Measuring and Regulating Equip. - City Gate	14,603,999	5,790,981	3.1	452,724	2.5	365,100	(87,624)			
3801 Services - Plastic	69,786,805	15,555,576	2.2	1,535,310	2.5	1,744,670	209,360			
3802 Services - Other	1,327,469	1,419,351	9.2	122,127	3.5	46,461	(75,666)			
380G Services - GRIP	48,993,831	3,452,806	2.2	1,077,864	2.5	1,224,846	146,982			
381 Meters	23,268,059	7,344,116	3.6	837,650	3.7	860,918	23,268			
3811 Meters - AMR Equipment	2,303,034	1,452,731	4.3	99,030	2.2	50,667	(48,363)			
382 Meter Installations	18,239,922	5,250,750	3.2	583,678	2.6	474,238	(109,440)			
3821 Meter Installations - MTU/DCU	593,040	283,446	2.6	15,419	2.2	13,047	(2,372)			
383 House Regulators	6,859,108	3,130,791	3.3	226,351	2.0	137,182	(89,169)			
384 House Regulator Installations	1,081,399	694,012	2.7	29,198	2.4	25,954	(3,244)			
385 Indus. Meas. & Reg. Station Equip	1,883,028	1,224,779	2.3	43,310	2.0	37,661	(5,649)			
387 Other Equipment	3,458,702	1,496,820	4.0	138,348	3.0	103,761	(34,587)			
	<b>534,592,291</b>	<b>129,021,269</b>		<b>12,512,791</b>		<b>10,963,200</b>	<b>(1,549,591)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>										
390 Structures & Improvements.	14,092,184	1,099,778	2.3	324,120	2.3	324,120	0			
3910 Office Equipment	2,294,441	458,888	7.1	163,889	7.1	163,889	0			
3912 Computer Hardware	374,792	247,363	10.0	37,479	10.0	37,479	0			
3913 Office Furniture	758,651	189,663	5.0	37,933	5.0	37,933	0			
3914 Computer Software	7,283,950	4,588,889	10.0	728,395	10.0	728,395	0			
3921 Transportation - Cars	298,594	144,313	17.4	51,955	4.6	13,735	(38,220)			
3922 Transportation - Light Trucks & Vans	6,692,224	2,879,435	8.4	562,147	5.8	388,149	(173,998)			
3923 Transportation - Heavy Trucks	0	0	8.2	0	8.2	0	0			
3924 Transportation - Other	63,465	50,523	5.8	3,681	1.8	1,142	(2,539)			
393 Stores Equipment	29,458	9,064	3.8	1,133	3.8	1,133	0			
394 Tools, Shop & Garage Equipment	1,366,809	464,715	6.7	91,121	6.7	91,121	0			
395 Laboratory Equipment	0	0	5.0	0	5.0	0	0			
396 Power Operated Equipment	1,785,842	1,053,468	5.1	91,078	3.5	62,504	(28,574)			
397 Communication Equipment	2,351,047	1,030,934	7.7	180,850	7.7	180,850	0			
398 Miscellaneous Equipment	368,904	247,387	5.9	21,700	5.9	21,700	0			
399 Miscellaneous Tangible	0	0	20.0	0	20.0	0	0			
<b>Total General Plant</b>	<b>37,760,361</b>	<b>12,464,420</b>		<b>2,295,481</b>		<b>2,052,150</b>	<b>(243,331)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resived General Plant Amortization</b>						<b>289,567</b>	<b>289,567</b>			
<b>Total Plant</b>	<b>572,352,652</b>	<b>141,485,689</b>		<b>14,808,272</b>		<b>13,304,917</b>	<b>(1,503,355)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**2023 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY**  
 (Actual through 12/31/21 and Projected through 12/31/22)  
**COMPARISON OF ACCUMULATED BOOK RESERVE AND THEORETICAL RESERVE**

ACCOUNT - # / NAME	PROPOSED RATES							
	PROJECTED	PROJECTED	THEORETICAL	THEORETICAL	IMBALANCE	WLR	ARL	NET
	1/1/23	1/1/23	RESERVE	RESERVE				
INVESTMENT	RESERVE	(%)			(%)	(YEARS)	(%)	
<b>DISTRIBUTION PLANT</b>								
3741 Land Rights	33,410	10,455	27.2	9,088	1,367	1.3	56.00	0.00
375 Structures & Improvements	1,572,719	352,170	30.0	471,816	(119,646)	2.5	28.00	0.00
3761 Mains - Plastic	125,006,731	31,998,891	11.1	13,875,747	18,123,144	1.7	67.00	(25.00)
3762 Mains - Steel	61,810,864	30,156,556	45.4	28,062,132	2,094,424	2.2	43.00	(40.00)
376G Mains - GRIP	146,879,318	17,720,021	11.1	16,303,604	1,416,417	1.7	67.00	(25.00)
378 Measuring and Regulating Equip. - Genera	6,890,853	1,687,017	20.4	1,405,734	281,283	2.8	32.00	(10.00)
379 Measuring and Regulating Equip. - City Gate	14,603,999	5,790,981	31.6	4,614,864	1,176,117	2.8	28.00	(10.00)
3801 Services - Plastic	69,786,805	15,555,576	19.6	13,678,214	1,877,362	2.4	46.00	(30.00)
3802 Services - Other	1,327,469	1,419,351	97.0	1,287,645	131,706	3.8	35.00	(130.00)
380G Services - GRIP	48,993,831	3,452,806	19.6	9,602,791	(6,149,985)	2.4	46.00	(30.00)
381 Meters	23,268,059	7,344,116	33.0	7,687,767	(343,651)	3.6	18.60	0.00
3811 Meters - AMR Equipment	2,303,034	1,452,731	39.9	918,450	534,281	3.6	16.70	0.00
382 Meter Installations	18,239,922	5,250,750	25.5	4,651,180	599,570	2.7	35.00	(20.00)
3821 Meter Installations - MTU/DCU	593,040	283,446	30.9	183,249	100,197	2.7	33.00	(20.00)
383 House Regulators	6,859,108	3,130,791	32.5	2,229,210	901,581	2.5	27.00	0.00
384 House Regulator Installations	1,081,399	694,012	57.9	626,130	67,882	2.7	23.00	(20.00)
385 Indus. Meas. & Reg. Station Equip	1,883,028	1,224,779	53.7	1,011,563	213,216	2.6	17.80	0.00
387 Other Equipment	3,458,702	1,496,820	36.6	1,267,268	229,552	3.3	19.20	0.00
	<b>534,592,291</b>	<b>129,021,269</b>		<b>107,886,452</b>	<b>21,134,817</b>			
<b>GENERAL PLANT</b>								
390 Structures & Improvements.	14,092,184	1,099,778	9.5	1,338,757	(238,979)	2.3	35.00	10.00
3910 Office Equipment	2,294,441	775,188	20.0	458,888	316,300	7.1	11.20	0.00
3912 Computer Hardware	374,792	97,746	66.0	247,363	(149,617)	10.0	3.40	0.00
3913 Office Furniture	758,651	(361,338)	25.0	189,663	(551,001)	5.0	15.00	0.00
3914 Computer Software	7,283,950	3,421,074	63.0	4,588,889	(1,167,815)	10.0	3.70	0.00
3921 Transportation - Cars	298,594	144,313	21.8	64,944	79,369	7.5	9.10	10.00
3922 Transportation - Light Trucks & Vans	6,692,224	2,879,435	37.1	2,484,154	395,281	6.7	6.40	20.00
3923 Transportation - Heavy Trucks	0	0	-0.2	0	0	8.2	11.00	10.00
3924 Transportation - Other	63,465	50,523	57.1	36,226	14,297	3.7	11.60	0.00
393 Stores Equipment	29,458	14,825	30.8	9,064	5,761	3.8	18.00	0.00
394 Tools, Shop & Garage Equipment	1,366,809	669,749	34.0	464,715	205,034	6.7	9.90	0.00
395 Laboratory Equipment	0	0	0.0	0	0	5.0	20.00	0.00
396 Power Operated Equipment	1,785,842	1,053,468	46.0	822,202	231,266	4.8	10.20	5.00
397 Communication Equipment	2,351,047	934,204	43.9	1,030,934	(96,730)	7.7	7.30	0.00
398 Miscellaneous Equipment	368,904	237,621	67.1	247,387	(9,766)	5.9	5.60	0.00
399 Miscellaneous Tangible	0	0	0.0	0	0	5.0	20.00	0.00
<b>Total General Plant</b>	<b>37,760,361</b>	<b>11,016,586</b>		<b>11,983,186</b>	<b>(966,600)</b>			
<b>Total Plant</b>	<b>572,352,652</b>	<b>140,037,855</b>		<b>119,869,638</b>	<b>20,168,217</b>			

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**2023 CONSOLIDATED NATURAL GAS DEPRECIATION STUDY**  
 (Actual through 12/31/21 and Projected through 12/31/22)  
**REVISED GENERAL PLANT AMORTIZATION TRUE-UP**

		GENERAL PLANT DEPRECIATION COMPONENTS (1/1/2023)						
ACCOUNT - # / NAME		AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	REVISED AGE (YRS.)	CURVE	1/1/2023 RESERVE (%)	WLR (%)
<b>GENERAL PLANT</b>								
3910	Office Equipment	14.0	11.2	0.0	2.8	SQ	33.79	7.1
3912	Computer Hardware	10.0	3.4	0.0	6.6	SQ	26.08	10.0
3913	Office Furniture	20.0	15.0	0.0	5.0	SQ	(47.63)	5.0
3914	Computer Software	10.0	3.7	0.0	6.3	SQ	46.97	10.0
393	Stores Equipment	26.0	18.0	0.0	8.0	SQ	50.33	3.8
394	Tools, Shop & Garage Equipment	15.0	9.9	0.0	5.1	SQ	49.00	6.7
395	Laboratory Equipment	20.0	20.0	0.0	0.0	SQ	0.00	5.0
397	Communication Equipment	13.0	7.3	0.0	5.7	SQ	39.74	7.7
398	Miscellaneous Equipment	17.0	5.6	0.0	11.4	SQ	64.41	5.9

		REVISED THEORETICAL RESERVE AT 1/1/2023						
ACCOUNT - # / NAME		ANNUAL AMORTIZATION %	REVISED THEORETICAL RESERVE (%)	REVISED THEORETICAL RESERVE (\$)	PROJECTED BOOK RESERVES 1/1/2023	REVISED RESERVE IMBALANCE 1/1/2023	RESERVE AMORTIZATION PERIOD (YRS.)	REVISED RESERVE IMBALANCE 1/1/2023
<b>GENERAL PLANT</b>								
3910	Office Equipment	7.1	20.0	458,888	\$775,188	(\$316,300)	5	(\$63,260)
3912	Computer Hardware	10.0	66.0	247,363	\$97,746	\$149,617	5	\$29,923
3913	Office Furniture	5.0	25.0	189,663	(\$361,338)	\$551,001	5	\$110,200
3914	Computer Software	10.0	63.0	4,588,889	\$3,421,074	\$1,167,815	5	\$233,563
393	Stores Equipment	3.8	30.8	9,064	\$14,825	(\$5,761)	5	(\$1,152)
394	Tools, Shop & Garage Equipment	6.7	34.0	464,715	\$669,749	(\$205,034)	5	(\$41,007)
395	Laboratory Equipment	5.0	0.0	0	\$0	\$0	5	\$0
397	Communication Equipment	7.7	43.9	1,030,934	\$934,204	\$96,730	5	\$19,346
398	Miscellaneous Equipment	5.9	67.1	247,387	\$237,621	\$9,766	5	\$1,953
				<b>7,236,903</b>	<b>\$5,789,069</b>	<b>\$1,447,834</b>		<b>\$289,567</b>

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2018 RETIREMENTS**

YEAR	AGE	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	382	WT AVG	383	WT AVG
1940	58.5	\$13,356	\$781,297	\$23,207	\$1,357,609	\$0	\$0	\$162	\$9,479	\$0	\$0	\$0	\$0
1947	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$205	\$0	\$0	\$0	\$0
1948	56.5	\$0	\$0	\$1,769	\$99,950	\$0	\$0	\$684	\$38,619	\$0	\$0	\$0	\$0
1949	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$13,317	\$0	\$0	\$0	\$0
1950	54.5	\$0	\$0	\$374	\$20,368	\$0	\$0	\$72	\$3,910	\$0	\$0	\$0	\$0
1952	53.5	\$0	\$0	\$1,492	\$79,847	\$0	\$0	\$99	\$5,271	\$0	\$0	\$0	\$0
1957	52.5	\$0	\$0	\$81	\$4,276	\$0	\$0	\$45	\$2,336	\$0	\$0	\$0	\$0
1958	51.5	\$0	\$0	\$129	\$6,631	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	50.5	\$0	\$0	\$2,371	\$119,752	\$0	\$0	\$1,900	\$95,958	\$0	\$0	\$0	\$0
1960	49.5	\$0	\$0	\$10,974	\$543,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	57.5	\$0	\$0	\$258	\$14,858	\$0	\$0	\$41	\$2,370	\$0	\$0	\$0	\$0
1964	54.5	\$151	\$8,206	\$3,018	\$164,467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$511	\$27,356	\$0	\$0	\$0	\$0
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$6,533	\$0	\$0	\$0	\$0
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$232	\$11,937	\$0	\$0	\$0	\$0
1968	50.5	\$0	\$0	\$0	\$0	\$5,986	\$302,293	\$92,696	\$4,681,148	\$0	\$0	\$0	\$0
1970	48.5	\$11,356	\$550,757	\$0	\$0	\$2,868	\$139,086	\$0	\$0	\$0	\$0	\$0	\$0
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$632	\$30,004	\$0	\$0	\$0	\$0
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$947	\$0	\$0	\$0	\$0
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124	\$51,141	\$0	\$0	\$0	\$0
1974	44.5	\$0	\$0	\$3,757	\$167,185	\$0	\$0	\$1,631	\$72,575	\$0	\$0	\$0	\$0
1975	43.5	\$0	\$0	\$1,239	\$53,886	\$0	\$0	\$301	\$13,095	\$0	\$0	\$0	\$0
1976	42.5	\$0	\$0	\$0	\$0	\$1,374	\$58,395	\$1,777	\$75,519	\$0	\$0	\$328	\$13,961
1977	41.5	\$0	\$0	\$7,193	\$298,519	\$0	\$0	\$3,069	\$127,361	\$0	\$0	\$9	\$379
1978	40.5	\$749	\$30,326	\$0	\$0	\$478	\$19,341	\$0	\$0	\$0	\$0	\$173	\$7,000
1979	39.5	\$0	\$0	\$0	\$0	\$1,962	\$77,484	\$0	\$0	\$0	\$0	\$0	\$0
1980	38.5	\$533	\$20,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	37.5	\$838	\$31,426	\$0	\$0	\$10,676	\$400,332	\$0	\$0	\$0	\$0	\$0	\$0
1982	36.5	\$0	\$0	\$0	\$0	\$392	\$14,299	\$0	\$0	\$0	\$0	\$0	\$0
1984	34.5	\$0	\$0	\$0	\$0	\$507	\$17,490	\$0	\$0	\$0	\$0	\$4,216	\$145,451
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373	\$12,494
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$1,415
1987	31.5	\$0	\$0	\$0	\$0	\$5,859	\$184,544	\$0	\$0	\$0	\$0	\$44	\$1,371
1988	30.5	\$0	\$0	\$0	\$0	\$30,020	\$915,622	\$0	\$0	\$0	\$0	\$0	\$0
1989	29.5	\$0	\$0	\$0	\$0	\$9,714	\$286,564	\$0	\$0	\$0	\$0	\$0	\$0
1990	28.5	\$0	\$0	\$0	\$0	\$9,510	\$271,025	\$0	\$0	\$0	\$0	\$0	\$0
1991	27.5	\$0	\$0	\$0	\$0	\$1,764	\$48,516	\$0	\$0	\$0	\$0	\$0	\$0
1992	26.5	\$0	\$0	\$7,431	\$196,930	\$0	\$0	\$7,292	\$193,238	\$0	\$0	\$0	\$0
1993	25.5	\$0	\$0	\$0	\$0	\$897	\$22,883	\$0	\$0	\$0	\$0	\$67	\$1,705
1994	24.5	\$0	\$0	\$0	\$0	\$29,028	\$711,176	\$0	\$0	\$0	\$0	\$0	\$0
1995	23.5	\$75,809	\$1,781,510	\$264,651	\$6,219,297	\$5,548	\$130,373	\$0	\$0	\$0	\$0	\$0	\$0
1996	22.5	\$0	\$0	\$0	\$0	\$633	\$14,237	\$0	\$0	\$0	\$0	\$0	\$0
1997	21.5	\$1,308	\$28,111	\$89,275	\$1,919,409	\$5,128	\$110,260	\$0	\$0	\$0	\$0	\$0	\$0
1998	20.5	\$0	\$0	\$0	\$0	\$4,810	\$98,597	\$0	\$0	\$0	\$0	\$0	\$0
1999	19.5	\$916	\$17,857	\$0	\$0	\$1,412	\$27,524	\$0	\$0	\$0	\$0	\$0	\$0
2000	18.5	\$7,813	\$144,547	\$0	\$0	\$6,466	\$119,619	\$0	\$0	\$0	\$0	\$0	\$0
2001	17.5	\$0	\$0	\$0	\$0	\$685	\$11,981	\$0	\$0	\$0	\$0	\$0	\$0
2002	16.5	\$0	\$0	\$0	\$0	\$605	\$9,989	\$0	\$0	\$0	\$0	\$0	\$0
2003	15.5	\$76	\$1,184	\$0	\$0	\$1,156	\$17,911	\$0	\$0	\$0	\$0	\$0	\$0
2004	14.5	\$1,012	\$14,673	\$0	\$0	\$2,817	\$40,848	\$0	\$0	\$0	\$0	\$0	\$0
2005	13.5	\$0	\$0	\$0	\$0	\$81,018	\$1,093,738	\$0	\$0	\$3,251	\$43,892	\$25,172	\$339,823
2006	12.5	\$22,940	\$286,750	\$0	\$0	\$3,001	\$37,509	\$0	\$0	\$0	\$0	\$0	\$0
2007	11.5	\$0	\$0	\$0	\$0	\$9,720	\$111,776	\$0	\$0	\$0	\$0	\$0	\$0
2008	10.5	\$0	\$0	\$0	\$0	\$4,828	\$50,696	\$0	\$0	\$0	\$0	\$0	\$0
2009	9.5	\$0	\$0	\$0	\$0	\$2,238	\$21,264	\$0	\$0	\$0	\$0	\$0	\$0
2010	8.5	\$0	\$0	\$0	\$0	\$10,047	\$85,397	\$0	\$0	\$0	\$0	\$0	\$0
2011	7.5	\$0	\$0	\$0	\$0	\$1,216	\$9,122	\$0	\$0	\$0	\$0	\$0	\$0
2012	6.5	\$0	\$0	\$0	\$0	\$1,843	\$11,981	\$0	\$0	\$0	\$0	\$0	\$0
2013	5.5	\$0	\$0	\$0	\$0	\$5,055	\$27,800	\$0	\$0	\$0	\$0	\$0	\$0
2014	4.5	\$0	\$0	\$0	\$0	\$8,607	\$38,734	\$0	\$0	\$0	\$0	\$0	\$0
2015	3.5	\$3,655	\$12,791	\$0	\$0	\$15,510	\$54,286	\$0	\$0	\$0	\$0	\$0	\$0
2016	2.5	\$0	\$0	\$0	\$0	\$6,316	\$15,790	\$0	\$0	\$0	\$0	\$0	\$0
2017	1.5	\$0	\$0	\$0	\$0	\$2,440	\$3,660	\$0	\$0	\$0	\$0	\$0	\$0
2018	0.5	\$0	\$0	\$0	\$0	\$9,552	\$4,776	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$140,511</b>		<b>\$417,220</b>		<b>\$301,683</b>		<b>\$112,655</b>		<b>\$3,251</b>		<b>\$30,425</b>	
			<b>\$3,709,975</b>		<b>\$11,266,215</b>		<b>\$5,616,919</b>		<b>\$5,462,319</b>		<b>\$43,892</b>		<b>\$523,600</b>
		<b>26.4</b>		<b>27.0</b>		<b>18.6</b>		<b>48.5</b>		<b>13.5</b>		<b>17.2</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2018 RETIREMENTS**

YEAR	AGE	384	WT AVG	3910	WT AVG	3921	WT AVG	3922	WT AVG	3924	WT AVG	TOTAL	WT AVG
1940	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,725	\$2,148,385
1947	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4	\$205
1948	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,453	\$138,569
1949	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$13,317
1950	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$445	\$24,278
1952	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,591	\$85,117
1957	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$126	\$6,612
1958	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$129	\$6,631
1959	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,271	\$215,710
1960	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,974	\$543,231
1961	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300	\$17,228
1964	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,168	\$172,673
1965	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511	\$27,356
1966	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124	\$6,533
1967	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232	\$11,937
1968	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98,682	\$4,983,441
1970	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,224	\$689,844
1971	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$632	\$30,004
1972	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20	\$947
1973	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,124	\$51,141
1974	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,388	\$239,761
1975	43.5	\$120	\$5,238	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,660	\$72,219
1976	42.5	\$249	\$10,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,729	\$158,474
1977	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,271	\$426,259
1978	40.5	\$277	\$11,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,676	\$67,867
1979	39.5	\$854	\$33,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,816	\$111,226
1980	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$533	\$20,539
1981	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,514	\$431,759
1982	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$392	\$14,299
1984	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,723	\$162,941
1985	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$373	\$12,494
1986	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$1,415
1987	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,424	\$296,862	\$15,326	\$482,777
1988	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,020	\$915,622
1989	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,714	\$286,564
1990	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,510	\$271,025
1991	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,764	\$48,516
1992	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,723	\$390,168
1993	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$964	\$24,588
1994	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,028	\$711,176
1995	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$346,008	\$8,131,180
1996	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$633	\$14,237
1997	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$95,711	\$2,057,780
1998	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$16,944	\$347,343	\$0	\$0	\$21,753	\$445,940
1999	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$16,283	\$317,522	\$3,950	\$77,022	\$22,560	\$439,926
2000	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214	\$3,959	\$14,493	\$682,125
2001	17.5	\$0	\$0	\$0	\$0	\$23,562	\$412,336	\$727	\$12,724	\$4,097	\$71,698	\$29,071	\$508,738
2002	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$605	\$9,989
2003	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$82,759	\$1,282,760	\$0	\$0	\$83,991	\$1,301,856
2004	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$106,433	\$1,543,285	\$0	\$0	\$110,263	\$1,598,806
2005	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$89,379	\$1,206,611	\$0	\$0	\$198,820	\$2,684,064
2006	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$329,629	\$4,120,357	\$0	\$0	\$355,569	\$4,444,616
2007	11.5	\$0	\$0	\$0	\$0	\$22,297	\$256,411	\$179,920	\$2,069,086	\$0	\$0	\$211,937	\$2,437,272
2008	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$57,276	\$601,398	\$0	\$0	\$62,104	\$652,094
2009	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$24,533	\$233,064	\$0	\$0	\$26,771	\$254,328
2010	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$98,996	\$841,466	\$0	\$0	\$109,043	\$926,863
2011	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$109,347	\$820,104	\$0	\$0	\$110,563	\$829,226
2012	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$72,534	\$471,472	\$0	\$0	\$74,377	\$483,453
2013	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,055	\$27,800
2014	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,607	\$38,734
2015	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,300	\$4,550	\$0	\$0	\$20,465	\$71,627
2016	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$36,727	\$91,819	\$0	\$0	\$43,043	\$107,608
2017	1.5	\$0	\$0	\$20,651	\$30,977	\$0	\$0	\$0	\$0	\$0	\$0	\$23,092	\$34,637
2018	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,552	\$4,776
		<b>\$1,501</b>		<b>\$20,651</b>		<b>\$45,859</b>		<b>\$1,222,788</b>		<b>\$17,685</b>		<b>\$2,314,228</b>	
			<b>\$60,780</b>		<b>\$30,977</b>		<b>\$668,746</b>		<b>\$13,963,562</b>		<b>\$449,541</b>		<b>\$41,796,525</b>
		<b>40.5</b>		<b>1.5</b>		<b>14.6</b>		<b>11.4</b>		<b>25.4</b>		<b>18.1</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2019 RETIREMENTS**

YEAR	AGE	3761	WT AVG	3762	WT AVG	378	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	382	WT AVG
1930	89.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,448	\$1,472,051
1940	79.5	\$0	\$0	\$9,050	\$719,453	\$0	\$0	\$0	\$0	\$311	\$24,734	\$0	\$0	\$0	\$0
1947	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$862	\$62,508	\$0	\$0	\$0	\$0
1948	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,214	\$86,803	\$0	\$0	\$0	\$0
1949	70.5	\$0	\$0	\$48	\$3,409	\$0	\$0	\$0	\$0	\$240	\$16,916	\$0	\$0	\$0	\$0
1950	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144	\$9,973	\$0	\$0	\$0	\$0
1957	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160	\$10,003	\$0	\$0	\$0	\$0
1958	61.5	\$0	\$0	\$127	\$7,817	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	60.5	\$0	\$0	\$586	\$35,429	\$0	\$0	\$0	\$0	\$808	\$48,859	\$0	\$0	\$0	\$0
1960	59.5	\$0	\$0	\$1,110	\$66,058	\$0	\$0	\$0	\$0	\$1,183	\$70,404	\$0	\$0	\$0	\$0
1961	58.5	\$0	\$0	\$211	\$12,361	\$0	\$0	\$0	\$0	\$82	\$4,823	\$0	\$0	\$0	\$0
1962	57.5	\$0	\$0	\$702	\$40,365	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	56.5	\$0	\$0	\$1,962	\$110,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	55.5	\$0	\$0	\$425	\$23,601	\$0	\$0	\$0	\$0	\$74	\$4,096	\$0	\$0	\$0	\$0
1965	54.5	\$0	\$0	\$50	\$2,703	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292	\$15,340	\$619	\$32,492	\$0	\$0
1968	51.5	\$0	\$0	\$1,634	\$84,125	\$0	\$0	\$13,967	\$719,306	\$37,828	\$1,948,138	\$351	\$18,095	\$0	\$0
1969	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,923	\$97,136	\$0	\$0
1970	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260	\$12,859	\$0	\$0	\$0	\$0
1971	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150	\$7,275	\$2,347	\$113,847	\$0	\$0
1972	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417	\$19,792	\$709	\$33,692	\$0	\$0
1973	46.5	\$0	\$0	\$19,260	\$895,590	\$0	\$0	\$0	\$0	\$1,246	\$57,916	\$820	\$38,109	\$0	\$0
1974	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$631	\$28,731	\$0	\$0	\$0	\$0
1975	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$359	\$15,969	\$2,783	\$123,852	\$0	\$0
1976	43.5	\$0	\$0	\$19	\$805	\$0	\$0	\$38	\$1,636	\$318	\$13,837	\$84	\$3,674	\$0	\$0
1977	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,005	\$297,712	\$3,107	\$132,027	\$1,085	\$46,102	\$0	\$0
1978	41.5	\$0	\$0	\$1,808	\$75,030	\$0	\$0	\$2,388	\$99,094	\$0	\$0	\$887	\$36,809	\$0	\$0
1979	40.5	\$0	\$0	\$995	\$40,298	\$0	\$0	\$4,739	\$191,946	\$81	\$3,298	\$859	\$34,774	\$0	\$0
1980	39.5	\$2,728	\$107,775	\$3,286	\$129,784	\$0	\$0	\$98	\$3,873	\$0	\$0	\$883	\$34,877	\$0	\$0
1981	38.5	\$2,088	\$80,402	\$3,004	\$115,651	\$0	\$0	\$0	\$0	\$1,223	\$47,099	\$3,912	\$150,614	\$0	\$0
1982	37.5	\$1,690	\$63,375	\$2,981	\$111,775	\$0	\$0	\$0	\$0	\$0	\$0	\$4,163	\$156,111	\$0	\$0
1983	36.5	\$2,374	\$86,641	\$2,661	\$97,132	\$0	\$0	\$2,757	\$100,639	\$0	\$0	\$1,854	\$67,666	\$0	\$0
1984	35.5	\$0	\$0	\$19,280	\$684,425	\$0	\$0	\$651	\$23,106	\$397	\$14,087	\$766	\$27,183	\$0	\$0
1985	34.5	\$6,120	\$211,140	\$138,622	\$4,782,445	\$0	\$0	\$6,729	\$232,157	\$0	\$0	\$815	\$28,121	\$0	\$0
1986	33.5	\$0	\$0	\$14,802	\$495,855	\$0	\$0	\$448	\$15,015	\$0	\$0	\$2,200	\$73,709	\$0	\$0
1987	32.5	\$8,300	\$269,743	\$13	\$423	\$0	\$0	\$0	\$0	\$0	\$0	\$2,225	\$72,327	\$0	\$0
1988	31.5	\$2,630	\$82,835	\$21,097	\$664,551	\$0	\$0	\$1,758	\$55,364	\$0	\$0	\$5,297	\$166,865	\$0	\$0
1989	30.5	\$76,528	\$2,334,108	\$2,081	\$63,458	\$0	\$0	\$10,295	\$313,984	\$0	\$0	\$1,824	\$55,626	\$0	\$0
1990	29.5	\$3,172	\$93,585	\$1,067	\$31,486	\$0	\$0	\$47,520	\$1,401,854	\$0	\$0	\$150	\$4,427	\$0	\$0
1991	28.5	\$6,816	\$194,245	\$1,188	\$33,866	\$0	\$0	\$5,341	\$152,222	\$0	\$0	\$2,670	\$76,096	\$0	\$0
1992	27.5	\$0	\$0	\$3,076	\$84,592	\$0	\$0	\$3,125	\$85,935	\$17,924	\$492,898	\$3,306	\$90,914	\$0	\$0
1993	26.5	\$0	\$0	\$12,929	\$342,613	\$0	\$0	\$61,973	\$1,642,276	\$0	\$0	\$835	\$22,137	\$0	\$0
1994	25.5	\$1,098	\$27,999	\$52,283	\$1,333,217	\$0	\$0	\$19,679	\$501,816	\$0	\$0	\$4,369	\$111,417	\$0	\$0
1995	24.5	\$0	\$0	\$7,789	\$190,824	\$0	\$0	\$783	\$19,183	\$0	\$0	\$62,974	\$1,542,863	\$0	\$0
1996	23.5	\$0	\$0	\$1,551	\$36,446	\$0	\$0	\$2,378	\$55,881	\$0	\$0	\$33,244	\$781,238	\$0	\$0
1997	22.5	\$1,096	\$24,662	\$7,159	\$161,077	\$0	\$0	\$1,652	\$37,170	\$0	\$0	\$4,450	\$100,134	\$0	\$0
1998	21.5	\$0	\$0	\$21,585	\$464,076	\$0	\$0	\$2,540	\$54,599	\$0	\$0	\$4,065	\$87,404	\$0	\$0
1999	20.5	\$0	\$0	\$16,358	\$335,334	\$0	\$0	\$6,620	\$135,711	\$0	\$0	\$10,662	\$218,572	\$0	\$0
2000	19.5	\$2,788	\$54,363	\$0	\$0	\$0	\$0	\$4,477	\$87,298	\$0	\$0	\$8,135	\$158,625	\$0	\$0
2001	18.5	\$2,087	\$38,603	\$15,215	\$281,487	\$0	\$0	\$7,313	\$135,282	\$2,940	\$54,381	\$1,619	\$29,955	\$0	\$0
2002	17.5	\$0	\$0	\$11	\$190	\$0	\$0	\$2,129	\$37,253	\$0	\$0	\$1,963	\$34,348	\$0	\$0
2003	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,156	\$19,067	\$0	\$0	\$4,048	\$66,793	\$0	\$0
2004	15.5	\$20,987	\$325,292	\$0	\$0	\$0	\$0	\$1,305	\$20,231	\$0	\$0	\$5,488	\$85,067	\$0	\$0
2005	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,585	\$22,979	\$0	\$0	\$6,252	\$90,647	\$0	\$0
2006	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$7,072	\$95,477	\$0	\$0	\$19,973	\$269,632	\$0	\$0
2007	12.5	\$34	\$424	\$0	\$0	\$0	\$0	\$12,587	\$157,337	\$0	\$0	\$20,361	\$254,508	\$0	\$0
2008	11.5	\$604	\$6,948	\$0	\$0	\$0	\$0	\$13,082	\$150,442	\$0	\$0	\$4,488	\$51,615	\$0	\$0
2009	10.5	\$35,166	\$369,240	\$539	\$5,658	\$0	\$0	\$3,357	\$35,253	\$0	\$0	\$20,457	\$214,796	\$0	\$0
2010	9.5	\$674	\$6,405	\$0	\$0	\$0	\$0	\$10,044	\$95,415	\$0	\$0	\$2,907	\$27,617	\$0	\$0
2011	8.5	\$5,063	\$43,036	\$0	\$0	\$0	\$0	\$2,420	\$20,572	\$0	\$0	\$192	\$1,628	\$0	\$0
2012	7.5	\$19,936	\$149,522	\$0	\$0	\$718	\$5,382	\$7,809	\$58,569	\$0	\$0	\$5,215	\$39,112	\$896	\$6,720
2013	6.5	\$0	\$0	\$0	\$0	\$825	\$5,364	\$8,730	\$56,744	\$0	\$0	\$9,440	\$61,362	\$0	\$0
2014	5.5	\$5,992	\$32,953	\$0	\$0	\$0	\$0	\$5,765	\$31,706	\$0	\$0	\$13,222	\$72,722	\$0	\$0
2015	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$12,522	\$56,347	\$0	\$0	\$9,611	\$43,249	\$0	\$0
2016	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,343	\$18,700	\$0	\$0	\$13,650	\$47,773	\$0	\$0
2017	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$19,325	\$48,313	\$0	\$0	\$4,780	\$11,951	\$0	\$0
2018	1.5	\$2,873	\$4,310	\$0	\$0	\$0	\$0	\$6,995	\$10,493	\$0	\$0	\$18,325	\$27,487	\$0	\$0
2019	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$4,188	\$2,094	\$0	\$0	\$1,602	\$801	\$0	\$0
		<b>\$210,843</b>		<b>\$386,561</b>		<b>\$1,543</b>		<b>\$339,686</b>		<b>\$72,250</b>		<b>\$334,861</b>		<b>\$17,344</b>	
		<b>\$4,607,605</b>		<b>\$12,564,255</b>		<b>\$10,746</b>		<b>\$7,300,047</b>		<b>\$3,202,765</b>		<b>\$6,036,574</b>		<b>\$1,478,772</b>	
		<b>21.9</b>		<b>32.5</b>		<b>7.0</b>		<b>21.5</b>		<b>44.3</b>		<b>18.0</b>		<b>85.3</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 ACTUAL 2019 RETIREMENTS

YEAR	AGE	383	WT AVG	390	WT AVG	3910	WT AVG	3913	WT AVG	3914	WT AVG	3921	WT AVG	3922	WT AVG
1930	89.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1947	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1948	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1949	70.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1957	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1958	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	59.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	46.5	\$1,033	\$48,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	44.5	\$3,926	\$174,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	41.5	\$1,035	\$42,933	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	39.5	\$240	\$9,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	37.5	\$8,552	\$320,685	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	36.5	\$126	\$4,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	32.5	\$102	\$3,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	30.5	\$600	\$18,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,498	\$272,209
2004	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,031	\$275,951
2006	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,213	\$16,374	\$0	\$0	\$0	\$0	\$96,177	\$1,298,387
2007	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,779	\$247,236	\$45,949	\$574,360
2008	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	9.5	\$0	\$0	\$0	\$0	\$10,832	\$102,901	\$0	\$0	\$12,311	\$116,957	\$0	\$0	\$0	\$0
2011	8.5	\$0	\$0	\$0	\$0	\$107,132	\$910,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	7.5	\$0	\$0	\$84,754	\$635,653	\$0	\$0	\$363,443	\$2,725,821	\$0	\$0	\$0	\$0	\$17,606	\$132,047
2013	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,647	\$218,708
2014	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2016	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$15,612</b>		<b>\$84,754</b>		<b>\$117,964</b>		<b>\$364,656</b>		<b>\$12,311</b>		<b>\$19,779</b>		<b>\$228,908</b>	
			<b>\$622,021</b>		<b>\$635,653</b>		<b>\$1,013,526</b>		<b>\$2,742,195</b>		<b>\$116,957</b>		<b>\$247,236</b>		<b>\$2,771,661</b>
		<b>39.8</b>		<b>7.5</b>		<b>8.6</b>		<b>7.5</b>		<b>9.5</b>		<b>12.5</b>		<b>12.1</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2019 RETIREMENTS**

YEAR	AGE	3924	WT AVG	3930	WT AVG	3940	WT AVG	3960	WT AVG	3970	WT AVG	398	WT AVG	TOTAL	WT AVG
1930	89.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,448	\$1,472,051
1940	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,361	\$744,187
1947	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$862	\$62,508
1948	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,214	\$86,803
1949	70.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$288	\$20,326
1950	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$144	\$9,973
1957	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160	\$10,003
1958	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127	\$7,817
1959	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,393	\$84,287
1960	59.5	\$0	\$0	\$0	\$0	\$1,484	\$88,306	\$0	\$0	\$0	\$0	\$0	\$0	\$3,778	\$224,768
1961	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$294	\$17,184
1962	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$702	\$40,365
1963	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,962	\$110,845
1964	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$499	\$27,697
1965	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50	\$2,703
1967	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$911	\$47,832
1968	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,780	\$2,769,663
1969	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,923	\$97,136
1970	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$260	\$12,859
1971	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,497	\$121,122
1972	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,126	\$53,484
1973	46.5	\$0	\$0	\$7,117	\$330,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,475	\$1,370,577
1974	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$631	\$28,731
1975	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,068	\$314,511
1976	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$459	\$19,953
1977	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$370	\$15,746	\$11,567	\$491,586
1978	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,117	\$253,865
1979	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,674	\$270,316
1980	39.5	\$0	\$0	\$0	\$0	\$1,572	\$62,113	\$0	\$0	\$0	\$0	\$0	\$0	\$8,808	\$347,913
1981	38.5	\$0	\$0	\$0	\$0	\$2,607	\$100,362	\$0	\$0	\$0	\$0	\$180	\$6,932	\$13,015	\$501,060
1982	37.5	\$0	\$0	\$0	\$0	\$1,910	\$71,630	\$0	\$0	\$0	\$0	\$0	\$0	\$19,295	\$723,575
1983	36.5	\$0	\$0	\$0	\$0	\$1,671	\$61,005	\$0	\$0	\$0	\$0	\$0	\$0	\$11,443	\$417,676
1984	35.5	\$0	\$0	\$0	\$0	\$594	\$21,090	\$0	\$0	\$0	\$0	\$0	\$0	\$21,687	\$769,892
1985	34.5	\$0	\$0	\$0	\$0	\$251	\$8,671	\$0	\$0	\$0	\$0	\$404	\$13,947	\$152,941	\$5,276,482
1986	33.5	\$0	\$0	\$0	\$0	\$2,755	\$92,300	\$0	\$0	\$0	\$0	\$1,063	\$35,607	\$21,268	\$712,486
1987	32.5	\$0	\$0	\$0	\$0	\$6,349	\$206,356	\$0	\$0	\$0	\$0	\$0	\$0	\$16,989	\$552,150
1988	31.5	\$0	\$0	\$0	\$0	\$1,339	\$42,183	\$0	\$0	\$0	\$0	\$0	\$0	\$32,121	\$1,011,798
1989	30.5	\$0	\$0	\$0	\$0	\$10,895	\$332,300	\$0	\$0	\$0	\$0	\$0	\$0	\$102,222	\$3,117,762
1990	29.5	\$0	\$0	\$0	\$0	\$2,850	\$84,063	\$0	\$0	\$1,202	\$35,473	\$519	\$15,307	\$56,481	\$1,666,195
1991	28.5	\$0	\$0	\$0	\$0	\$11,398	\$324,846	\$0	\$0	\$700	\$19,939	\$0	\$0	\$28,113	\$801,213
1992	27.5	\$0	\$0	\$0	\$0	\$35,641	\$980,114	\$0	\$0	\$1,388	\$38,165	\$1,977	\$54,378	\$66,436	\$1,826,995
1993	26.5	\$0	\$0	\$0	\$0	\$18,145	\$480,854	\$0	\$0	\$597	\$15,815	\$1,140	\$30,198	\$95,619	\$2,533,892
1994	25.5	\$0	\$0	\$0	\$0	\$16,583	\$422,865	\$0	\$0	\$0	\$0	\$3,910	\$99,713	\$97,923	\$2,497,026
1995	24.5	\$0	\$0	\$0	\$0	\$3,621	\$88,711	\$40,024	\$980,598	\$0	\$0	\$12,628	\$309,397	\$127,819	\$3,131,577
1996	23.5	\$0	\$0	\$0	\$0	\$6,344	\$149,076	\$0	\$0	\$0	\$0	\$3,700	\$86,950	\$47,217	\$1,109,591
1997	22.5	\$0	\$0	\$0	\$0	\$15,025	\$338,072	\$0	\$0	\$0	\$0	\$0	\$0	\$29,383	\$661,115
1998	21.5	\$0	\$0	\$0	\$0	\$10,084	\$216,801	\$0	\$0	\$0	\$0	\$0	\$0	\$38,274	\$822,880
1999	20.5	\$7,856	\$161,047	\$0	\$0	\$20,045	\$410,928	\$0	\$0	\$29,070	\$595,941	\$0	\$0	\$90,611	\$1,857,534
2000	19.5	\$0	\$0	\$0	\$0	\$5,558	\$108,385	\$0	\$0	\$7,766	\$151,445	\$0	\$0	\$28,724	\$560,116
2001	18.5	\$0	\$0	\$0	\$0	\$23,429	\$433,427	\$0	\$0	\$8,236	\$152,367	\$27,978	\$517,589	\$88,816	\$1,643,091
2002	17.5	\$0	\$0	\$0	\$0	\$100,410	\$1,757,170	\$0	\$0	\$36,499	\$638,739	\$756	\$13,226	\$141,767	\$2,480,926
2003	16.5	\$0	\$0	\$0	\$0	\$18,683	\$308,263	\$0	\$0	\$77,992	\$1,286,867	\$0	\$0	\$118,376	\$1,953,199
2004	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,780	\$430,590
2005	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,175	\$191,042	\$0	\$0	\$40,043	\$580,619
2006	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,975	\$94,163	\$0	\$0	\$131,410	\$1,774,032
2007	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$98,709	\$1,233,864
2008	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,174	\$209,005
2009	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,519	\$624,947
2010	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,768	\$349,296
2011	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$114,807	\$975,861
2012	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,102	\$90,767	\$0	\$0	\$512,479	\$3,843,592
2013	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,643	\$342,177
2014	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,978	\$137,382
2015	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,132	\$99,596
2016	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,992	\$66,473
2017	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,106	\$60,264
2018	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,193	\$42,289
2019	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,791	\$2,895
		\$7,856	\$161,047	\$7,117	\$330,921	\$319,244	\$7,189,891	\$40,024	\$980,598	\$195,703	\$3,310,721	\$54,626	\$1,198,991	\$2,831,640	\$56,522,181
		20.5		46.5		22.5		24.5		16.9		22.0		20.0	



**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2020 RETIREMENTS**

YEAR	AGE	375	WT AVG	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	383	WT AVG
1940	80.5	\$0	\$0	\$0	\$0	\$17,941	\$1,444,284	\$0	\$0	\$269	\$21,685	\$0	\$0	\$0	\$0
1941	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1942	78.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1943	77.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1944	76.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$3,519	\$0	\$0	\$0	\$0
1945	75.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138	\$10,406	\$0	\$0	\$0	\$0
1946	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303	\$22,603	\$0	\$0	\$0	\$0
1947	73.5	\$0	\$0	\$0	\$0	\$292	\$21,497	\$0	\$0	\$293	\$21,513	\$0	\$0	\$0	\$0
1948	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944	\$68,469	\$0	\$0	\$0	\$0
1949	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	70.5	\$2,672	\$188,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1951	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1952	68.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1953	67.5	\$354	\$23,904	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1954	66.5	\$12,280	\$816,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	65.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1956	64.5	\$155	\$9,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1957	63.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$2,772	\$0	\$0	\$0	\$0
1958	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	60.5	\$14,836	\$897,605	\$0	\$0	\$45	\$2,724	\$0	\$0	\$7,291	\$441,093	\$2,390	\$144,596	\$0	\$0
1961	59.5	\$0	\$0	\$0	\$0	\$816	\$48,581	\$0	\$0	\$210	\$12,495	\$0	\$0	\$0	\$0
1962	58.5	\$0	\$0	\$0	\$0	\$37	\$2,158	\$0	\$0	\$1,378	\$80,636	\$0	\$0	\$0	\$0
1963	57.5	\$0	\$0	\$0	\$0	\$26	\$1,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	56.5	\$0	\$0	\$0	\$0	\$245	\$13,848	\$0	\$0	\$0	\$0	\$0	\$0	\$365	\$20,623
1965	55.5	\$1,259	\$69,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	54.5	\$0	\$0	\$0	\$0	\$133	\$7,226	\$0	\$0	\$9,360	\$510,128	\$93	\$5,092	\$0	\$0
1967	53.5	\$0	\$0	\$0	\$0	\$202	\$10,829	\$0	\$0	\$54	\$2,863	\$3,192	\$170,789	\$0	\$0
1968	52.5	\$0	\$0	\$0	\$0	\$16,425	\$862,296	\$0	\$0	\$1,555	\$81,649	\$974	\$51,112	\$0	\$0
1969	51.5	\$711	\$36,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,495	\$76,982	\$0	\$0
1970	50.5	\$0	\$0	\$0	\$0	\$238	\$11,999	\$0	\$0	\$87	\$4,373	\$0	\$0	\$0	\$0
1971	49.5	\$0	\$0	\$0	\$0	\$7,413	\$366,923	\$0	\$0	\$0	\$0	\$1,203	\$59,535	\$0	\$0
1972	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264	\$12,809	\$0	\$0
1973	47.5	\$1,458	\$69,257	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$869	\$41,276	\$0	\$0
1974	46.5	\$714	\$33,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$534	\$24,829	\$0	\$0
1975	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$265	\$12,062	\$948	\$43,124
1976	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$134	\$5,953	\$184	\$8,188	\$1,534	\$68,282	\$290	\$12,893
1977	43.5	\$0	\$0	\$97	\$4,220	\$0	\$0	\$0	\$0	\$2,347	\$102,080	\$983	\$42,773	\$3,118	\$135,653
1978	42.5	\$10,108	\$429,570	\$7,043	\$299,313	\$1	\$46	\$205	\$8,698	\$175	\$7,438	\$474	\$20,160	\$428	\$18,188
1979	41.5	\$0	\$0	\$322	\$13,366	\$27,275	\$1,131,905	\$1,842	\$76,423	\$0	\$0	\$477	\$19,798	\$0	\$0
1980	40.5	\$0	\$0	\$117	\$4,736	\$28,222	\$1,143,004	\$39	\$1,564	\$0	\$0	\$0	\$0	\$13	\$531
1981	39.5	\$115	\$4,546	\$878	\$34,681	\$28,738	\$1,135,160	\$897	\$35,447	\$2,577	\$101,783	\$5,104	\$201,619	\$1,527	\$60,330
1982	38.5	\$0	\$0	\$0	\$0	\$5,114	\$196,885	\$0	\$0	\$0	\$0	\$4,331	\$166,760	\$3,931	\$151,338
1983	37.5	\$319,123	\$11,967,098	\$0	\$0	\$0	\$0	\$3,002	\$112,560	\$0	\$0	\$1,195	\$44,818	\$283	\$10,594
1984	36.5	\$0	\$0	\$0	\$0	\$41	\$1,502	\$0	\$0	\$0	\$0	\$308	\$11,245	\$688	\$25,127
1985	35.5	\$0	\$0	\$3,883	\$137,858	\$18,387	\$652,729	\$19,783	\$702,289	\$21,886	\$776,962	\$6,643	\$235,825	\$0	\$0
1986	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$22,542	\$777,682	\$0	\$0	\$3,310	\$114,203	\$0	\$0
1987	33.5	\$0	\$0	\$11,257	\$377,112	\$0	\$0	\$6,684	\$223,921	\$0	\$0	\$893	\$29,922	\$0	\$0
1988	32.5	\$0	\$0	\$1,107	\$35,986	\$6,562	\$213,249	\$0	\$0	\$0	\$0	\$1,775	\$57,691	\$0	\$0
1989	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$5,294	\$166,751	\$0	\$0	\$4,073	\$128,301	\$0	\$0
1990	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$26,811	\$817,732	\$0	\$0	\$90	\$2,746	\$0	\$0
1991	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25,614	\$755,607	\$0	\$0	\$93	\$2,742	\$0	\$0
1992	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$8,098	\$230,805	\$1,560	\$44,474	\$2,845	\$81,084	\$0	\$0
1993	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$102,523	\$2,819,374	\$0	\$0	\$194	\$5,335	\$0	\$0
1994	26.5	\$12,600	\$333,900	\$0	\$0	\$0	\$0	\$8,833	\$234,081	\$0	\$0	\$1,733	\$45,930	\$0	\$0
1995	25.5	\$0	\$0	\$4,998	\$127,454	\$0	\$0	\$8,390	\$213,949	\$0	\$0	\$14,041	\$358,041	\$0	\$0
1996	24.5	\$0	\$0	\$1,323	\$32,416	\$8,773	\$214,938	\$32,953	\$807,358	\$174	\$4,263	\$1,062	\$26,029	\$0	\$0
1997	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$15,288	\$359,272	\$0	\$0	\$8,960	\$210,567	\$0	\$0
1998	22.5	\$0	\$0	\$6	\$131	\$11,917	\$268,135	\$7,323	\$164,770	\$0	\$0	\$1,252	\$28,178	\$0	\$0
1999	21.5	\$2,731	\$58,718	\$0	\$0	\$0	\$0	\$15,006	\$322,625	\$0	\$0	\$8,295	\$178,344	\$0	\$0
2000	20.5	\$1,600	\$32,800	\$0	\$0	\$0	\$0	\$3,804	\$77,989	\$18	\$366	\$1,470	\$30,145	\$0	\$0
2001	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,739	\$53,401	\$546	\$10,655	\$16,234	\$316,569	\$0	\$0
2002	18.5	\$26,972	\$498,976	\$0	\$0	\$42	\$772	\$3,027	\$55,999	\$0	\$0	\$1,011	\$18,708	\$0	\$0
2003	17.5	\$0	\$0	\$1,630	\$28,519	\$5,521	\$96,609	\$3,399	\$59,478	\$0	\$0	\$2,189	\$38,301	\$0	\$0
2004	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$90,612	\$1,495,093	\$0	\$0	\$908	\$14,983	\$0	\$0
2005	15.5	\$4,407	\$68,304	\$28	\$434	\$0	\$0	\$4,671	\$72,407	\$0	\$0	\$31,307	\$485,252	\$0	\$0
2006	14.5	\$5,813	\$84,285	\$0	\$0	\$0	\$0	\$6,596	\$95,635	\$0	\$0	\$4,788	\$69,424	\$0	\$0
2007	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$11,345	\$153,154	\$0	\$0	\$16,927	\$228,514	\$0	\$0
2008	12.5	\$6,819	\$85,239	\$0	\$0	\$0	\$0	\$6,403	\$80,039	\$0	\$0	\$2,285	\$28,559	\$0	\$0
2009	11.5	\$0	\$0	\$0	\$0	\$35,085	\$403,474	\$2,306	\$26,522	\$0	\$0	\$12,954	\$148,968	\$0	\$0
2010	10.5	\$0	\$0	\$2,693	\$28,276	\$0	\$0	\$5,486	\$57,602	\$0	\$0	\$2,400	\$25,203	\$0	\$0
2011	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$20,542	\$195,152	\$0	\$0	\$382	\$3,628	\$0	\$0
2012	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,707	\$57,011	\$0	\$0	\$1,100	\$9,352	\$0	\$0
2013	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$11,764	\$88,230	\$0	\$0	\$1,198	\$8,983	\$0	\$0
2014	6.5	\$4,603	\$29,920	\$0	\$0	\$0	\$0	\$7,177	\$46,650	\$0	\$0	\$26,415	\$171,695	\$0	\$0
2015	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,061	\$5,837	\$0	\$0	\$5,612	\$30,867	\$0	\$0
2016	4.5	\$39,892	\$179,515	\$0	\$0	\$0	\$0	\$3,562	\$16,031	\$0	\$0	\$14,080	\$63,358	\$0	\$0
2017	3.5	(\$0)	(\$0)	\$0	\$0	\$0	\$0	\$6,235	\$21,823	\$0	\$0	\$3,410	\$11,935	\$0	\$0
2018	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$11,477	\$28,693	\$0	\$0	\$1,324	\$3,310	\$0	\$0
2019	1.5	\$0	\$0	\$2,629	\$3,943	\$0	\$0	\$2,158	\$3,237	\$0	\$0	\$796	\$1,194	\$0	\$0
2020	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,678	\$2,839	\$0	\$0
		\$469,222		\$38,011		\$219,490		\$522,331		\$51,439		\$233,414		\$11,591	
		\$15,918,347		\$1,128,446		\$8,252,258		\$11,526,844		\$2,340,413		\$4,391,260		\$478,400	
		33.9		29.7		37.6		22.1		45.5		18.8		41.3	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2020 RETIREMENTS**

YEAR	AGE	387	WT AVG	390	WT AVG	3910	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG	3922	WT AVG
1940	80.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1941	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1942	78.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1943	77.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1944	76.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	75.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1946	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1947	73.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1948	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1949	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	70.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1951	69.5	\$0	\$0	\$25,373	\$1,763,433	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1952	68.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1953	67.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1954	66.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	65.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1956	64.5	\$0	\$0	\$834	\$53,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1957	63.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1958	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	59.5	\$0	\$0	\$1,831	\$108,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	57.5	\$0	\$0	\$362	\$20,815	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	55.5	\$0	\$0	\$244	\$13,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	54.5	\$0	\$0	\$223	\$12,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	51.5	\$0	\$0	\$225	\$11,588	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	47.5	\$0	\$0	\$498	\$23,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	46.5	\$180	\$8,348	\$1,490	\$69,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	43.5	\$0	\$0	\$223	\$9,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	38.5	\$0	\$0	\$0	\$0	\$1,076	\$41,441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	37.5	\$0	\$0	\$3,278	\$122,907	\$0	\$0	\$0	\$0	\$1,031	\$38,678	\$0	\$0	\$0	\$0
1984	36.5	\$0	\$0	\$1,315	\$47,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	35.5	\$0	\$0	\$7,637	\$271,123	\$0	\$0	\$0	\$0	\$3,093	\$109,796	\$0	\$0	\$0	\$0
1986	34.5	\$0	\$0	\$1,566	\$54,010	\$0	\$0	\$0	\$0	\$929	\$32,059	\$0	\$0	\$0	\$0
1987	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$511	\$16,609	\$0	\$0	\$0	\$0
1989	31.5	\$0	\$0	\$0	\$0	\$741	\$23,340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	30.5	\$56,981	\$1,737,934	\$2,682	\$81,795	\$0	\$0	\$0	\$0	\$981	\$29,905	\$0	\$0	\$0	\$0
1991	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$398	\$11,726	\$496	\$14,644	\$0	\$0	\$0	\$0
1992	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$702	\$19,999	\$0	\$0	\$0	\$0
1993	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$663	\$18,219	\$0	\$0	\$0	\$0
1994	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25,625	\$679,064	\$579	\$15,350	\$0	\$0	\$0	\$0
1995	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,992	\$203,789	\$0	\$0
1996	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$966	\$22,693	\$0	\$0	\$0	\$0
1998	22.5	\$22,818	\$513,411	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	21.5	\$0	\$0	\$8,090	\$173,931	\$7,338	\$157,774	\$0	\$0	\$12,239	\$263,139	\$0	\$0	\$0	\$0
2000	20.5	\$0	\$0	\$500	\$10,250	\$0	\$0	\$2,251	\$46,142	\$0	\$0	\$1,302,350	\$26,698,184	\$0	\$0
2001	19.5	\$0	\$0	\$8,863	\$172,835	\$2,565	\$50,021	\$900	\$17,550	\$1,547	\$30,158	\$69,631	\$1,357,814	\$0	\$0
2002	18.5	\$0	\$0	\$3,985	\$73,718	\$4,588	\$84,874	\$14,469	\$267,672	\$0	\$0	\$0	\$0	\$0	\$0
2003	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25,734	\$450,341	\$0	\$0	\$26,353	\$461,179	\$0	\$0
2004	16.5	\$0	\$0	\$0	\$0	\$534	\$8,806	\$16,815	\$277,448	\$0	\$0	\$0	\$0	\$0	\$0
2005	15.5	\$0	\$0	\$0	\$0	\$745	\$11,555	\$116,933	\$1,812,460	\$0	\$0	\$29,742	\$461,005	\$0	\$0
2006	14.5	\$0	\$0	\$3,489	\$50,590	\$13,420	\$194,593	\$108,631	\$1,575,156	\$24,687	\$357,963	\$410,020	\$5,945,293	\$0	\$0
2007	13.5	\$0	\$0	\$4,399	\$59,381	\$7,349	\$99,205	\$89,418	\$1,207,136	\$3,158	\$42,637	\$45,658	\$616,387	\$36,326	\$490,395
2008	12.5	\$0	\$0	\$0	\$0	\$3,402	\$42,519	\$238,768	\$2,984,599	\$3,913	\$48,912	\$67,577	\$844,718	\$27,498	\$343,724
2009	11.5	\$5,939	\$68,303	\$2,654	\$30,518	\$0	\$0	\$68,884	\$792,170	\$0	\$0	\$53,429	\$614,437	\$22,704	\$261,102
2010	10.5	\$0	\$0	\$591	\$6,204	\$0	\$0	\$31,231	\$327,920	\$0	\$0	\$571,543	\$6,001,206	\$0	\$0
2011	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	8.5	\$0	\$0	\$0	\$0	\$1,942	\$16,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	7.5	\$3,629	\$27,214	\$6,011	\$45,085	\$1,431	\$10,732	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	6.5	\$0	\$0	\$15,589	\$101,329	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,032	\$236,674
2016	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	3.5	\$0	\$0	\$0	\$0	\$5,350	\$18,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2020	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$89,547</b>		<b>\$101,950</b>		<b>\$50,481</b>		<b>\$740,056</b>		<b>\$55,495</b>		<b>\$2,584,298</b>		<b>\$129,559</b>	
		<b>\$2,355,210</b>		<b>\$3,388,526</b>		<b>\$760,090</b>		<b>\$10,449,385</b>		<b>\$1,060,760</b>		<b>\$43,204,012</b>		<b>\$1,331,893</b>	
		<b>26.3</b>		<b>33.2</b>		<b>15.1</b>		<b>14.1</b>		<b>19.1</b>		<b>16.7</b>		<b>10.3</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2020 RETIREMENTS**

YEAR	AGE	3940	WT AVG	3960	WT AVG	3970	WT AVG	398	WT AVG	399	WT AVG	TOTAL	WT AVG
1940	80.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,211	\$1,465,969
1941	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1942	78.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1943	77.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1944	76.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$3,519
1945	75.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$138	\$10,406
1946	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$303	\$22,603
1947	73.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$585	\$43,010
1948	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$944	\$68,469
1949	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	70.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,672	\$188,390
1951	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,373	\$1,763,433
1952	68.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1953	67.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354	\$23,904
1954	66.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,280	\$816,639
1955	65.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1956	64.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$989	\$63,769
1957	63.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$44	\$2,772
1958	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,562	\$1,486,017
1961	59.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,857	\$170,001
1962	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,415	\$82,794
1963	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$388	\$22,300
1964	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$610	\$34,471
1965	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,502	\$83,379
1966	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,809	\$534,600
1967	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,448	\$184,481
1968	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,953	\$995,057
1969	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,431	\$125,194
1970	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$324	\$16,372
1971	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,615	\$426,458
1972	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$264	\$12,809
1973	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,825	\$134,188
1974	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,918	\$135,673
1975	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,213	\$55,186
1976	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,142	\$95,316
1977	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,768	\$294,424
1978	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,433	\$783,413
1979	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,915	\$1,241,493
1980	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,391	\$1,149,835
1981	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,837	\$1,573,567
1982	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,453	\$556,425
1983	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$327,911	\$12,296,654
1984	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,353	\$85,872
1985	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$81,312	\$2,886,582
1986	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$529	\$18,259	\$0	\$0	\$28,876	\$996,213
1987	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,834	\$630,955
1988	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,955	\$323,535
1989	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,108	\$318,392
1990	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,545	\$2,670,112
1991	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,601	\$784,719
1992	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,859	\$52,976	\$0	\$0	\$15,064	\$429,338
1993	27.5	\$0	\$0	\$0	\$0	\$16,063	\$441,734	\$1,476	\$40,582	\$0	\$0	\$120,918	\$3,325,244
1994	26.5	\$0	\$0	\$0	\$0	\$1,800	\$47,697	\$0	\$0	\$0	\$0	\$51,171	\$1,356,021
1995	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$959	\$24,460	\$0	\$0	\$36,380	\$927,694
1996	24.5	\$0	\$0	\$0	\$0	\$5,350	\$131,080	\$0	\$0	\$0	\$0	\$49,636	\$1,216,084
1997	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,214	\$592,532
1998	22.5	\$0	\$0	\$0	\$0	\$1,771	\$39,836	\$0	\$0	\$0	\$0	\$45,087	\$1,014,460
1999	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,748	\$37,592	\$0	\$0	\$55,448	\$1,192,122
2000	20.5	\$0	\$0	\$0	\$0	\$72,560	\$1,487,485	\$795	\$16,297	\$0	\$0	\$1,385,349	\$28,399,657
2001	19.5	\$0	\$0	\$2,028	\$39,546	\$91,245	\$1,779,270	\$3,917	\$76,382	\$0	\$0	\$200,215	\$3,904,200
2002	18.5	\$0	\$0	\$0	\$0	\$60,907	\$1,126,775	\$6,531	\$120,822	\$0	\$0	\$121,531	\$2,248,315
2003	17.5	\$15,361	\$268,820	\$0	\$0	\$87,047	\$1,523,314	\$3,410	\$59,675	\$6,244	\$109,261	\$176,885	\$3,095,496
2004	16.5	\$13,050	\$215,328	\$0	\$0	\$21,950	\$362,175	\$1,274	\$21,024	\$0	\$0	\$145,143	\$2,394,858
2005	15.5	\$43,521	\$674,570	\$2,238	\$34,688	\$104,596	\$1,621,236	\$0	\$0	\$6,546	\$101,456	\$344,733	\$5,343,368
2006	14.5	\$0	\$0	\$20,467	\$296,766	\$35,695	\$517,572	\$2,915	\$42,269	\$10,180	\$147,612	\$646,701	\$9,377,159
2007	13.5	\$19,795	\$267,235	\$0	\$0	\$41,250	\$556,875	\$0	\$0	\$0	\$0	\$275,624	\$3,720,919
2008	12.5	\$314	\$3,927	\$0	\$0	\$0	\$0	\$0	\$0	\$2,001	\$25,014	\$358,980	\$4,487,249
2009	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$203,956	\$2,345,494
2010	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$3,699	\$38,844	\$0	\$0	\$617,643	\$6,485,255
2011	9.5	\$1,242	\$11,799	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,166	\$210,579
2012	8.5	\$0	\$0	(\$3,200)	(\$27,200)	\$0	\$0	\$0	\$0	\$0	\$0	\$6,549	\$55,667
2013	7.5	\$0	\$0	\$0	\$0	\$18,479	\$138,593	\$0	\$0	\$0	\$0	\$42,512	\$318,837
2014	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,784	\$349,594
2015	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,705	\$273,377
2016	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,534	\$258,904
2017	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,995	\$52,483
2018	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,461	\$6,153	\$0	\$0	\$15,262	\$38,155
2019	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,583	\$8,374
2020	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,678	\$2,839
		\$93,283		\$21,533		\$558,711		\$31,574		\$24,970		\$6,026,955	
		\$1,441,678		\$343,800		\$9,773,641		\$555,334		\$383,344		\$119,083,643	
		15.5		16.0		17.5		17.6		15.4		19.8	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2021 RETIREMENTS**

YEAR	AGE	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	383	WT AVG
1940	81.5	\$0	\$0	\$0	\$0	\$0	\$0	\$134	\$10,880	\$0	\$0	\$0	\$0
1941	80.5	\$0	\$0	\$0	\$0	\$0	\$0	\$46	\$3,676	\$0	\$0	\$0	\$0
1947	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$106	\$7,903	\$0	\$0	\$0	\$0
1950	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$547	\$39,116	\$0	\$0	\$0	\$0
1959	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$34	\$2,134	\$210	\$13,132	\$0	\$0
1960	61.5	\$0	\$0	\$519	\$31,930	\$0	\$0	\$2,216	\$136,277	\$0	\$0	\$0	\$0
1961	60.5	\$0	\$0	\$2,188	\$132,401	\$0	\$0	\$207	\$12,504	\$0	\$0	\$0	\$0
1962	59.5	\$0	\$0	\$1,997	\$118,817	\$0	\$0	\$125	\$7,414	\$0	\$0	\$0	\$0
1963	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$42	\$2,434	\$512	\$29,961	\$0	\$0
1965	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$2,518	\$0	\$0	\$0	\$0
1966	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$53	\$2,923	\$0	\$0	\$0	\$0
1967	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$82	\$4,469	\$0	\$0	\$0	\$0
1968	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$45	\$2,418	\$130	\$6,955	\$0	\$0
1969	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$143	\$7,513	\$0	\$0
1970	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9	\$476	\$0	\$0	\$0	\$0
1973	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$56	\$2,717	\$0	\$0	\$0	\$0
1974	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65	\$3,088	\$0	\$0
1975	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$60	\$2,782	\$0	\$0	\$25	\$1,176
1976	45.5	\$0	\$0	\$34	\$1,532	\$6	\$292	\$0	\$0	\$0	\$0	\$847	\$38,554
1977	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$15	\$671	\$0	\$0	\$0	\$0
1978	43.5	\$0	\$0	\$0	\$0	\$392	\$17,071	\$0	\$0	\$0	\$0	\$116	\$5,039
1979	42.5	\$0	\$0	\$0	\$0	\$416	\$17,689	\$443	\$18,812	\$22	\$946	\$374	\$15,885
1980	41.5	\$0	\$0	\$2,658	\$110,286	\$831	\$34,474	\$1,345	\$55,810	\$140	\$5,805	\$203	\$8,422
1981	40.5	\$0	\$0	\$0	\$0	\$334	\$13,509	\$795	\$32,206	\$844	\$34,201	\$0	\$0
1982	39.5	\$0	\$0	\$0	\$0	\$74	\$2,929	\$236	\$9,336	\$626	\$24,732	\$0	\$0
1983	38.5	\$0	\$0	\$0	\$0	\$2,064	\$79,462	\$0	\$0	\$156	\$5,997	\$1,689	\$65,025
1984	37.5	\$0	\$0	\$0	\$0	\$2,832	\$106,187	\$397	\$14,905	\$91	\$3,415	\$625	\$23,449
1985	36.5	\$160	\$5,852	\$0	\$0	\$4,608	\$168,190	\$0	\$0	\$523	\$19,091	\$574	\$20,940
1986	35.5	\$0	\$0	\$7,063	\$250,749	\$4,581	\$162,614	\$0	\$0	\$1,914	\$67,930	\$0	\$0
1987	34.5	\$1,208	\$41,677	\$6,675	\$230,293	\$24,369	\$840,731	\$138	\$4,778	\$514	\$17,740	\$0	\$0
1988	33.5	\$0	\$0	\$0	\$0	\$8	\$270	\$0	\$0	\$463	\$15,495	\$0	\$0
1989	32.5	\$0	\$0	\$13,449	\$437,097	\$16,289	\$529,395	\$0	\$0	\$553	\$17,963	\$0	\$0
1990	31.5	\$0	\$0	\$0	\$0	\$14,547	\$458,231	\$0	\$0	\$522	\$16,429	\$0	\$0
1991	30.5	\$2,239	\$68,298	\$27,412	\$836,079	\$10,922	\$333,120	\$137	\$4,175	\$984	\$29,997	\$0	\$0
1992	29.5	\$0	\$0	\$0	\$0	\$22,744	\$670,936	\$1,003	\$29,591	\$217	\$6,410	\$0	\$0
1993	28.5	\$0	\$0	\$0	\$0	\$12,446	\$354,724	\$133	\$3,799	\$1,503	\$42,848	\$0	\$0
1994	27.5	\$0	\$0	\$0	\$0	\$16,862	\$463,706	\$15	\$417	\$10,742	\$295,413	\$0	\$0
1995	26.5	\$0	\$0	\$0	\$0	\$38,474	\$1,019,565	\$0	\$0	\$9,756	\$258,538	\$0	\$0
1996	25.5	\$0	\$0	\$0	\$0	\$26,764	\$682,471	\$849	\$21,658	\$10,569	\$269,521	\$0	\$0
1997	24.5	\$6,310	\$154,601	\$0	\$0	\$17,429	\$427,008	\$130	\$3,185	\$11,367	\$278,487	\$0	\$0
1998	23.5	\$0	\$0	\$0	\$0	\$24,378	\$572,872	\$65	\$1,528	\$12,880	\$302,670	\$0	\$0
1999	22.5	\$0	\$0	\$0	\$0	\$22,302	\$501,797	\$0	\$0	\$13,775	\$309,937	\$1,047	\$23,560
2000	21.5	\$0	\$0	\$0	\$0	\$20,536	\$441,533	\$98	\$2,097	\$2,727	\$58,638	\$0	\$0
2001	20.5	\$0	\$0	\$2	\$41	\$15,858	\$325,092	\$2,011	\$41,233	\$3,810	\$78,113	\$190	\$3,895
2002	19.5	\$0	\$0	\$0	\$0	\$7,391	\$144,131	\$274	\$5,343	\$1,378	\$26,877	\$0	\$0
2003	18.5	\$0	\$0	\$0	\$0	\$14,554	\$269,241	\$1,247	\$23,078	\$870	\$16,089	\$2,639	\$48,827
2004	17.5	\$0	\$0	\$4,953	\$86,677	\$10,607	\$185,614	\$817	\$14,298	\$1,348	\$23,588	\$0	\$0
2005	16.5	\$75	\$1,238	\$0	\$0	\$16,299	\$268,926	\$0	\$0	\$6,062	\$100,016	\$706	\$11,644
2006	15.5	\$26,913	\$417,159	\$4,933	\$76,468	\$17,920	\$277,762	\$0	\$0	\$1,976	\$30,626	\$0	\$0
2007	14.5	\$0	\$0	\$0	\$0	\$16,348	\$237,050	\$0	\$0	\$4,441	\$64,399	\$0	\$0
2008	13.5	\$2,152	\$29,051	\$0	\$0	\$12,885	\$173,952	\$0	\$0	\$7,453	\$100,619	\$0	\$0
2009	12.5	\$0	\$0	\$0	\$0	\$7,931	\$99,142	\$0	\$0	\$11,052	\$138,150	\$0	\$0
2010	11.5	\$0	\$0	\$18,127	\$208,463	\$29,092	\$334,555	\$0	\$0	\$2,247	\$25,844	\$0	\$0
2011	10.5	\$0	\$0	\$0	\$0	\$30,208	\$317,189	\$0	\$0	\$7,167	\$75,254	\$0	\$0
2012	9.5	\$0	\$0	\$0	\$0	\$20,737	\$196,998	\$0	\$0	\$563	\$5,351	\$0	\$0
2013	8.5	\$0	\$0	\$0	\$0	\$44,272	\$376,316	\$0	\$0	\$10,604	\$90,137	\$0	\$0
2014	7.5	\$0	\$0	\$0	\$0	\$23,589	\$176,921	\$0	\$0	\$2,465	\$18,484	\$0	\$0
2015	6.5	\$0	\$0	\$0	\$0	\$20,310	\$132,016	\$0	\$0	\$5,551	\$36,080	\$0	\$0
2016	5.5	\$0	\$0	\$0	\$0	\$6,092	\$33,508	\$0	\$0	\$5,101	\$28,057	\$0	\$0
2017	4.5	\$536	\$2,412	\$0	\$0	\$13,193	\$59,370	\$0	\$0	\$5,169	\$23,260	\$0	\$0
2018	3.5	\$73,928	\$258,749	\$0	\$0	\$10,748	\$37,618	\$0	\$0	\$1,577	\$5,518	\$0	\$0
2019	2.5	\$2,822	\$7,056	\$24,284	\$60,709	\$26,588	\$66,469	\$0	\$0	\$1,675	\$4,187	\$0	\$0
2020	1.5	\$0	\$0	\$0	\$0	\$8,944	\$13,415	\$0	\$0	\$801	\$1,202	\$0	\$0
2021	0.5	\$0	\$0	\$0	\$0	\$447	\$223	\$0	\$0	\$225	\$113	\$0	\$0
		<b>\$116,345</b>		<b>\$114,295</b>		<b>\$638,221</b>		<b>\$13,955</b>		<b>\$163,484</b>		<b>\$9,035</b>	
			<b>\$986,092</b>		<b>\$2,581,543</b>		<b>\$11,624,280</b>		<b>\$527,558</b>		<b>\$3,034,817</b>		<b>\$266,413</b>
		<b>8.5</b>		<b>22.6</b>		<b>18.2</b>		<b>37.8</b>		<b>18.6</b>		<b>29.5</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2021 RETIREMENTS**

YEAR	AGE	3910	WT AVG	3912	WT AVG	3913	WT AVG	3914	WT AVG	3922	WT AVG	3940	WT AVG
1940	81.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1941	80.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1947	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	59.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	31.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1991	30.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1992	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	25.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1997	24.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1998	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	22.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2000	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2001	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	19.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2003	18.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2004	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,470	\$469,763	\$0	\$0
2006	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,594	\$1,032,207	\$21,726	\$336,758
2007	14.5	\$29,119	\$422,228	\$0	\$0	\$0	\$0	\$0	\$0	\$22,434	\$325,298	\$0	\$0
2008	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,210	\$367,337	\$0	\$0
2009	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,479	\$649,506	\$0	\$0
2011	10.5	\$0	\$0	\$148,351	\$1,557,683	\$1,750	\$18,373	\$28,395	\$298,143	\$34,330	\$360,460	\$0	\$0
2012	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,526	\$337,493	\$0	\$0
2013	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,310	\$648,637	\$0	\$0
2014	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,229	\$196,716	\$0	\$0
2015	6.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,901	\$252,853	\$0	\$0
2016	5.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017	4.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018	3.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2019	2.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,953	\$7,384	\$0	\$0
2020	1.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021	0.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$29,119		\$148,351		\$1,750		\$28,395		\$415,436		\$21,726	
			\$422,228		\$1,557,683		\$18,373		\$298,143		\$4,647,654		\$336,758
			14.5		10.5		10.5		10.5		11.2		15.5

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 \*UC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**ACTUAL 2021 RETIREMENTS**

YEAR	AGE	3960	WT AVG	3970	WT AVG	TOTAL	WT AVG
1940	81.5	\$0	\$0	\$0	\$0	\$134	\$10,921
1941	80.5	\$0	\$0	\$0	\$0	\$46	\$3,703
1947	74.5	\$0	\$0	\$0	\$0	\$106	\$7,897
1950	71.5	\$0	\$0	\$0	\$0	\$547	\$39,111
1959	62.5	\$0	\$0	\$0	\$0	\$244	\$15,250
1960	61.5	\$0	\$0	\$0	\$0	\$2,735	\$168,203
1961	60.5	\$0	\$0	\$0	\$0	\$2,395	\$144,898
1962	59.5	\$0	\$0	\$0	\$0	\$2,122	\$126,259
1963	58.5	\$0	\$0	\$0	\$0	\$554	\$32,409
1965	56.5	\$0	\$0	\$0	\$0	\$45	\$2,543
1966	55.5	\$0	\$0	\$0	\$0	\$53	\$2,942
1967	54.5	\$0	\$0	\$0	\$0	\$82	\$4,469
1968	53.5	\$0	\$0	\$0	\$0	\$175	\$9,363
1969	52.5	\$0	\$0	\$0	\$0	\$143	\$7,508
1970	51.5	\$0	\$0	\$0	\$0	\$9	\$464
1973	48.5	\$0	\$0	\$0	\$0	\$56	\$2,716
1974	47.5	\$0	\$0	\$0	\$0	\$65	\$3,088
1975	46.5	\$0	\$0	\$0	\$0	\$85	\$3,953
1976	45.5	\$0	\$0	\$0	\$0	\$887	\$40,359
1977	44.5	\$0	\$0	\$0	\$0	\$15	\$668
1978	43.5	\$0	\$0	\$0	\$0	\$508	\$22,098
1979	42.5	\$0	\$0	\$0	\$0	\$1,255	\$53,338
1980	41.5	\$0	\$0	\$0	\$0	\$5,176	\$214,804
1981	40.5	\$0	\$0	\$0	\$0	\$1,973	\$79,907
1982	39.5	\$0	\$0	\$0	\$0	\$937	\$37,012
1983	38.5	\$0	\$0	\$0	\$0	\$3,909	\$150,497
1984	37.5	\$0	\$0	\$0	\$0	\$3,945	\$147,938
1985	36.5	\$0	\$0	\$0	\$0	\$5,865	\$214,073
1986	35.5	\$0	\$0	\$0	\$0	\$13,558	\$481,309
1987	34.5	\$0	\$0	\$0	\$0	\$32,905	\$1,135,223
1988	33.5	\$0	\$0	\$0	\$0	\$471	\$15,779
1989	32.5	\$0	\$0	\$0	\$0	\$30,291	\$984,458
1990	31.5	\$0	\$0	\$0	\$0	\$15,069	\$474,674
1991	30.5	\$0	\$0	\$0	\$0	\$41,694	\$1,271,667
1992	29.5	\$0	\$0	\$0	\$0	\$23,964	\$706,938
1993	28.5	\$0	\$0	\$0	\$0	\$14,083	\$401,366
1994	27.5	\$0	\$0	\$0	\$0	\$27,619	\$759,523
1995	26.5	\$0	\$0	\$0	\$0	\$48,230	\$1,278,095
1996	25.5	\$0	\$0	\$0	\$0	\$38,182	\$973,641
1997	24.5	\$0	\$0	\$0	\$0	\$35,236	\$863,282
1998	23.5	\$0	\$0	\$0	\$0	\$37,322	\$877,067
1999	22.5	\$0	\$0	\$0	\$0	\$37,124	\$835,290
2000	21.5	\$0	\$0	\$0	\$0	\$23,361	\$502,262
2001	20.5	\$0	\$0	\$0	\$0	\$21,872	\$448,376
2002	19.5	\$0	\$0	\$0	\$0	\$9,044	\$176,358
2003	18.5	\$0	\$0	\$0	\$0	\$19,310	\$357,235
2004	17.5	\$0	\$0	\$0	\$0	\$17,724	\$310,170
2005	16.5	\$0	\$0	\$0	\$0	\$51,611	\$851,582
2006	15.5	\$0	\$0	\$0	\$0	\$140,063	\$2,170,977
2007	14.5	\$0	\$0	\$0	\$0	\$72,343	\$1,048,974
2008	13.5	\$0	\$0	\$90,946	\$1,227,773	\$140,647	\$1,898,735
2009	12.5	\$60,902	\$761,280	\$0	\$0	\$79,886	\$998,575
2010	11.5	\$0	\$0	\$0	\$0	\$105,945	\$1,218,368
2011	10.5	\$0	\$0	\$0	\$0	\$250,200	\$2,627,100
2012	9.5	\$0	\$0	\$0	\$0	\$56,825	\$539,838
2013	8.5	\$0	\$0	\$0	\$0	\$131,187	\$1,115,090
2014	7.5	\$0	\$0	\$0	\$0	\$52,283	\$392,123
2015	6.5	\$0	\$0	\$0	\$0	\$64,762	\$420,953
2016	5.5	\$0	\$0	\$0	\$0	\$11,194	\$61,567
2017	4.5	\$0	\$0	\$0	\$0	\$18,898	\$85,041
2018	3.5	\$0	\$0	\$0	\$0	\$86,253	\$301,886
2019	2.5	\$0	\$0	\$0	\$0	\$58,322	\$145,805
2020	1.5	\$0	\$0	\$0	\$0	\$9,745	\$14,618
2021	0.5	\$0	\$0	\$0	\$0	\$672	\$336
		<b>\$60,902</b>		<b>\$90,946</b>		<b>\$1,851,128</b>	
			<b>\$761,280</b>		<b>\$1,227,773</b>		<b>\$28,229,023</b>
		<b>12.5</b>		<b>13.5</b>		<b>15.3</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**PROJECTED 2022 RETIREMENTS**

YEAR	AGE	3761	WT AVG	3762	WT AVG	3801	WT AVG	3802	WT AVG	381	WT AVG	383	WT AVG
1929	93.5	\$0	\$0	\$1,683	\$157,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	82.5	\$0	\$0	\$214,716	\$17,714,067	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1941	81.5	\$0	\$0	\$2,837	\$231,221	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1942	80.5	\$0	\$0	\$1,472	\$118,468	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1943	79.5	\$0	\$0	\$7,390	\$587,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1944	78.5	\$0	\$0	\$356	\$27,931	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	77.5	\$0	\$0	\$315	\$24,419	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1946	76.5	\$0	\$0	\$10,492	\$802,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1947	75.5	\$0	\$0	\$2,630	\$198,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1948	74.5	\$0	\$0	\$16,191	\$1,206,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1949	73.5	\$0	\$0	\$10,549	\$775,354	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	72.5	\$0	\$0	\$32	\$2,290	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1951	71.5	\$0	\$0	\$334	\$23,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1952	70.5	\$0	\$0	\$5,404	\$380,987	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1953	69.5	\$0	\$0	\$10,358	\$719,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1954	68.5	\$0	\$0	\$8,385	\$574,342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	67.5	\$0	\$0	\$10,973	\$740,667	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1956	66.5	\$0	\$0	\$9,437	\$627,539	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1957	65.5	\$0	\$0	\$340	\$22,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1958	64.5	\$0	\$0	\$39,561	\$2,551,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	63.5	\$0	\$0	\$206,929	\$13,139,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$13,344	\$834,009	\$0	\$0	\$0	\$0
1961	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$31,380	\$1,929,878	\$0	\$0	\$0	\$0
1962	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$32,286	\$1,953,302	\$0	\$0	\$0	\$0
1963	59.5	\$0	\$0	\$0	\$0	\$0	\$0	\$26,432	\$1,572,724	\$0	\$0	\$0	\$0
1964	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$33,997	\$1,988,841	\$0	\$0	\$0	\$0
1965	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$25,077	\$1,441,936	\$0	\$0	\$0	\$0
1966	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$27,242	\$1,539,189	\$0	\$0	\$0	\$0
1967	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$48,402	\$2,686,319	\$0	\$0	\$0	\$0
1968	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$27,825	\$1,516,483	\$5,830	\$317,717	\$0	\$0
1969	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,429	\$129,975	\$5,353	\$286,382	\$0	\$0
1970	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$1,052	\$55,237	\$0	\$0	\$0	\$0
1971	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$6,973	\$359,089	\$0	\$0	\$0	\$0
1972	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$9,038	\$456,439	\$4,078	\$205,951	\$0	\$0
1973	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$14,924	\$738,758	\$12,041	\$596,006	\$0	\$0
1974	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$28,636	\$1,388,834	\$19,543	\$947,854	\$0	\$0
1975	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$28,172	\$1,338,183	\$9,978	\$473,952	\$0	\$0
1976	46.5	\$0	\$0	\$0	\$0	\$1,635	\$76,025	\$27,651	\$1,285,775	\$11,095	\$515,901	\$0	\$0
1977	45.5	\$4,670	\$212,477	\$0	\$0	\$19,152	\$871,415	\$24,474	\$1,113,552	\$17,796	\$809,733	\$0	\$0
1978	44.5	\$0	\$0	\$2,734	\$121,674	\$54,357	\$2,418,891	\$11,359	\$505,463	\$1,599	\$71,171	\$3,271	\$145,560
1979	43.5	\$59,539	\$2,589,952	\$3,092	\$134,491	\$43,979	\$1,913,103	\$24,793	\$1,078,483	\$0	\$0	\$0	\$0
1980	42.5	\$54,613	\$2,321,049	\$0	\$0	\$78,588	\$3,340,001	\$0	\$0	\$0	\$0	\$0	\$0
1981	41.5	\$125,705	\$5,216,744	\$0	\$0	\$43,386	\$1,800,530	\$0	\$0	\$0	\$0	\$0	\$0
1982	40.5	\$92,730	\$3,755,569	\$0	\$0	\$59,279	\$2,400,802	\$0	\$0	\$0	\$0	\$0	\$0
1983	39.5	\$125,458	\$4,955,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	38.5	\$150,318	\$5,787,227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	37.5	\$164,118	\$6,154,410	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	36.5	\$67,028	\$2,446,510	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	35.5	\$6,565	\$233,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	34.5	\$90,549	\$3,123,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	33.5	\$104,362	\$3,496,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	28.5	\$0	\$0	\$0	\$0	\$84,973	\$2,421,731	\$0	\$0	\$0	\$0	\$0	\$0
1995	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,007	\$164,665	\$0	\$0
2001	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260	\$27,090
2002	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2005	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	14.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2009	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2011	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2013	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		<b>\$1,045,654</b>		<b>\$566,209</b>		<b>\$385,350</b>		<b>\$445,488</b>		<b>\$94,320</b>		<b>\$4,531</b>	
			<b>\$40,292,672</b>		<b>\$40,883,509</b>		<b>\$15,242,498</b>		<b>\$23,912,469</b>		<b>\$4,389,331</b>		<b>\$172,650</b>
		<b>38.5</b>		<b>72.2</b>		<b>39.6</b>		<b>53.7</b>		<b>46.5</b>		<b>38.1</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**PROJECTED 2022 RETIREMENTS**

YEAR	AGE	385	WT AVG	390	WT AVG	3910	WT AVG	3912	WT AVG	3913	WT AVG	3921	WT AVG
1929	93.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1940	82.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1941	81.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1942	80.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1943	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1944	78.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1945	77.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1946	76.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1947	75.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1948	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1949	73.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1950	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1951	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1952	70.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1953	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1954	68.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1955	67.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1956	66.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1957	65.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1958	64.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1959	63.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1960	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1961	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1962	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1963	59.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1964	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1965	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1966	56.5	\$60	\$3,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1967	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1968	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1969	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1970	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1971	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1972	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1973	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1974	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1975	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1976	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1977	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1978	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1979	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1980	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1981	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1982	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1983	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1984	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1985	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1986	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1987	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1988	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1989	33.5	\$20,597	\$689,985	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1990	32.5	\$16,088	\$522,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1993	29.5	\$960	\$28,321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1994	28.5	\$160	\$4,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1995	27.5	\$7,682	\$211,265	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1996	26.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1999	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,737	\$40,820	\$0	\$0	\$0
2001	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2002	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,944	\$941,858	\$0	\$0	\$0
2005	17.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2006	16.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2007	15.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2008	14.5	\$0	\$0	\$0	\$0	\$46,835	\$679,109	\$0	\$0	\$0	\$0	\$0	\$0
2009	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2010	12.5	\$0	\$0	\$0	\$0	\$10,832	\$135,396	\$0	\$0	\$0	\$0	\$0	\$0
2011	11.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2012	10.5	\$0	\$0	\$41,870	\$439,640	\$113,096	\$1,187,512	\$5,251	\$55,140	\$322,948	\$3,390,957	\$58,922	\$618,685
2013	9.5	\$0	\$0	\$0	\$0	\$52,697	\$500,624	\$0	\$0	\$0	\$0	\$0	\$0
2014	8.5	\$0	\$0	\$0	\$0	\$3,399	\$28,889	\$0	\$0	\$0	\$0	\$0	\$0
2015	7.5	\$0	\$0	\$0	\$0	\$4,931	\$36,985	\$0	\$0	\$8,493	\$63,696	\$0	\$0
		<b>\$45,547</b>		<b>\$41,870</b>		<b>\$231,790</b>		<b>\$5,251</b>		<b>\$379,122</b>		<b>\$58,922</b>	
			<b>\$1,460,381</b>		<b>\$439,640</b>		<b>\$2,568,514</b>		<b>\$55,140</b>		<b>\$4,437,331</b>		<b>\$618,685</b>
		<b>32.1</b>		<b>10.5</b>		<b>11.1</b>		<b>10.5</b>		<b>11.7</b>		<b>10.5</b>	



**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 PROJECTED 2022 RETIREMENTS

YEAR	AGE	3922	WT AVG	3930	WT AVG	3940	WT AVG	3970	WT AVG	398	WT AVG	TOTAL	WT AVG
1929	93.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,683	\$157,361
1940	82.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$214,716	\$17,714,070
1941	81.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,837	\$231,216
1942	80.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,472	\$118,496
1943	79.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,390	\$587,505
1944	78.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$356	\$27,946
1945	77.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315	\$24,413
1946	76.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,492	\$802,638
1947	75.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,630	\$198,565
1948	74.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,191	\$1,206,230
1949	73.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,549	\$775,352
1950	72.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32	\$2,320
1951	71.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$334	\$23,881
1952	70.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,404	\$380,982
1953	69.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,358	\$719,881
1954	68.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,385	\$574,373
1955	67.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,973	\$740,678
1956	66.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,437	\$627,561
1957	65.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340	\$22,270
1958	64.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$39,561	\$2,551,685
1959	63.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$206,929	\$13,139,992
1960	62.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,344	\$834,000
1961	61.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,380	\$1,929,870
1962	60.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,286	\$1,953,303
1963	59.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,432	\$1,572,704
1964	58.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,997	\$1,988,825
1965	57.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,077	\$1,441,928
1966	56.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,302	\$1,542,563
1967	55.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,402	\$2,686,311
1968	54.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$33,655	\$1,834,198
1969	53.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,782	\$416,337
1970	52.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,052	\$55,230
1971	51.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,973	\$359,110
1972	50.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,117	\$662,409
1973	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,965	\$1,334,768
1974	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,179	\$2,336,682
1975	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38,150	\$1,812,125
1976	46.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,381	\$1,877,717
1977	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,092	\$3,007,186
1978	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73,320	\$3,262,740
1979	43.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$131,403	\$5,716,031
1980	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$133,201	\$5,661,043
1981	41.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$169,091	\$7,017,277
1982	40.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$152,009	\$6,156,365
1983	39.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,458	\$4,955,591
1984	38.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,318	\$5,787,243
1985	37.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164,118	\$6,154,425
1986	36.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,028	\$2,446,522
1987	35.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,565	\$233,058
1988	34.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,549	\$3,123,941
1989	33.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$124,959	\$4,186,127
1990	32.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,088	\$522,860
1993	29.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$960	\$28,320
1994	28.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$85,133	\$2,426,291
1995	27.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,682	\$211,255
1996	26.5	\$0	\$0	\$524	\$13,896	\$0	\$0	\$0	\$0	\$0	\$0	\$524	\$13,886
1999	23.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,744	\$205,484
2001	21.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,260	\$27,090
2002	20.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45,944	\$941,852
2005	17.5	\$83,738	\$1,465,419	\$0	\$0	\$0	\$0	\$0	\$0	\$20,178	\$353,110	\$103,916	\$1,818,530
2006	16.5	\$63,409	\$1,046,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,409	\$1,046,249
2007	15.5	\$79,866	\$1,237,917	\$0	\$0	\$29,475	\$456,864	\$0	\$0	\$0	\$0	\$109,341	\$1,694,786
2008	14.5	\$24,862	\$360,496	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$71,697	\$1,039,607
2009	13.5	\$0	\$0	\$0	\$0	\$0	\$0	\$296,216	\$3,998,915	\$0	\$0	\$296,216	\$3,998,916
2010	12.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,832	\$135,400
2011	11.5	\$35,449	\$407,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,449	\$407,664
2012	10.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$542,089	\$5,691,935
2013	9.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,697	\$500,622
2014	8.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,399	\$28,892
2015	7.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,424	\$100,680
		<b>\$287,324</b>		<b>\$524</b>		<b>\$29,475</b>		<b>\$296,216</b>		<b>\$20,178</b>		<b>\$3,937,773</b>	
			<b>\$4,517,750</b>		<b>\$13,896</b>		<b>\$456,864</b>		<b>\$3,998,915</b>		<b>\$353,110</b>		<b>\$143,813,347</b>
		<b>15.7</b>		<b>26.5</b>		<b>15.5</b>		<b>13.5</b>		<b>17.5</b>		<b>36.5</b>	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**PROJECTED MONTHLY RETIREMENTS**  
 2022

PLANT IN SERVICE													
Plant Account	Actual January	Actual February	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	2022 Retirements
3010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3761	\$19,097	\$24,578	\$262,407	\$46,506	\$46,506	\$220,259	\$51,988	\$51,988	\$81,766	\$51,988	\$46,506	\$142,065	\$1,045,654
3762	\$88,784	\$97,601	\$194,101	\$76,255	\$54,540	\$29,678	\$25,250	\$0	\$0	\$0	\$0	\$0	\$566,209
376G	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3790	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3801	\$11,558	\$15,354	\$21,024	\$30,535	\$30,535	\$32,410	\$34,330	\$34,330	\$34,330	\$34,330	\$30,535	\$76,079	\$385,350
3802	\$20,820	\$23,688	\$113,792	\$59,605	\$59,605	\$48,768	\$43,349	\$32,512	\$32,512	\$10,837	\$0	\$0	\$445,488
380G	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3810	\$2,834	\$3,777	\$4,719	\$7,546	\$7,546	\$7,546	\$8,488	\$8,488	\$8,488	\$8,488	\$7,546	\$18,854	\$94,320
3811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3830	\$203	\$236	\$269	\$367	\$367	\$367	\$399	\$399	\$399	\$399	\$367	\$759	\$4,531
3840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3850	\$1,352	\$1,803	\$2,489	\$3,606	\$3,606	\$3,842	\$4,057	\$4,057	\$4,057	\$4,057	\$3,606	\$9,015	\$45,547
3870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900	\$0	\$35,976	\$5,894	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,870
3910	\$0	\$184,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$46,835	\$231,790
3912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,251	\$5,251
3913	\$0	\$322,298	\$9,143	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,681	\$379,122
3914	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,922	\$0	\$0	\$58,922
3922	\$0	\$0	\$16,075	\$0	\$0	\$10,289	\$0	\$0	\$0	\$260,960	\$0	\$0	\$287,324
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$524	\$524
3940	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,475	\$29,475
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$296,216	\$296,216
3980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,178	\$20,178
3990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$144,648	\$710,267	\$629,913	\$224,420	\$202,705	\$353,159	\$167,861	\$131,774	\$161,552	\$429,981	\$88,560	\$692,933	\$3,937,773

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

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

2018

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
3020	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	3020	\$12,971	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$13,391
3030	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	3030	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
3740	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	3740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910	3741	\$5,400	\$2,220	\$0	\$0	\$0	\$0	\$0	\$0	\$7,620
3750	\$1,397,296	\$207,062	\$0	\$0	\$0	\$0	\$1,604,358	3750	\$637,505	\$36,604	\$0	\$0	\$0	\$0	\$0	\$0	\$674,109
3761	\$87,341,265	\$7,091,352	(\$140,511)	\$0	(\$399,440)	\$0	\$93,892,667	3761	\$23,474,180	\$2,339,679	\$0	(\$140,511)	\$0	(\$306,422)	(\$378,318)	\$0	\$24,988,609
3762	\$52,314,007	\$8,096,669	(\$417,220)	\$0	\$165,794	\$0	\$60,159,250	3762	\$27,698,456	\$1,587,598	\$0	(\$417,220)	\$0	(\$102,359)	\$162,478	\$0	\$28,928,953
376G	\$89,985,212	\$10,113,224	\$0	\$0	\$0	\$0	\$100,098,436	376G	\$4,816,937	\$2,455,659	\$0	\$0	\$0	(\$304,621)	\$0	\$0	\$6,967,976
3780	\$3,787,740	\$572,000	\$0	\$0	\$0	\$0	\$4,359,740	3780	\$973,449	\$133,373	\$0	\$0	\$0	(\$7,864)	\$0	\$0	\$1,098,958
3790	\$11,576,167	\$1,441,497	\$0	\$0	\$0	\$0	\$13,017,664	3790	\$3,955,621	\$421,997	\$0	\$0	\$0	(\$47,765)	(\$15,348)	\$0	\$4,314,506
3801	\$47,954,793	\$3,463,273	(\$301,683)	\$0	\$34,974	\$0	\$51,151,357	3801	\$12,632,490	\$1,328,095	\$0	(\$301,683)	\$0	(\$324,878)	\$31,567	\$0	\$13,365,591
3802	\$1,699,094	\$0	(\$112,655)	\$0	\$201,853	\$0	\$1,788,293	3802	\$2,538,253	\$112,787	\$0	(\$112,655)	\$0	(\$104,171)	\$181,893	\$0	\$2,616,108
380G	\$23,176,113	\$2,675,669	\$0	\$0	\$0	\$0	\$25,851,783	380G	(\$455,661)	\$650,938	\$0	\$0	\$0	(\$159,168)	\$0	\$0	\$36,109
3810	\$15,247,156	\$1,412,671	\$0	\$0	\$0	\$0	\$16,659,827	3810	\$5,787,550	\$586,398	\$0	\$0	\$0	\$0	(\$721)	\$0	\$6,373,227
3811	\$2,236,536	\$0	\$0	\$0	\$0	\$0	\$2,236,536	3811	\$962,679	\$100,752	\$0	\$0	\$0	\$0	\$0	\$0	\$1,063,431
3820	\$12,085,698	\$1,443,602	(\$3,251)	\$0	\$0	\$0	\$13,526,048	3820	\$2,906,237	\$391,159	\$0	(\$3,251)	\$0	(\$61,427)	(\$19,332)	\$0	\$3,213,386
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$206,348	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$221,768
3830	\$5,035,933	\$313,296	(\$30,425)	\$0	\$0	\$0	\$5,318,803	3830	\$2,306,886	\$168,949	\$0	(\$30,425)	\$0	\$0	\$0	\$0	\$2,445,409
3840	\$1,044,909	\$0	(\$1,501)	\$0	\$0	\$0	\$1,043,408	3840	\$554,004	\$28,197	\$0	(\$1,501)	\$0	\$0	\$0	\$0	\$580,700
3850	\$1,848,723	\$0	\$0	\$0	\$0	\$0	\$1,848,723	3850	\$1,039,639	\$62,856	\$0	\$0	\$0	\$0	\$0	\$0	\$1,102,495
3870	\$2,735,643	\$208,584	\$0	\$0	\$0	\$0	\$2,944,227	3870	\$984,518	\$111,832	\$0	\$0	\$0	\$0	\$0	\$0	\$1,096,350
3890	\$4,792,303	\$112,024	\$0	\$0	\$0	\$0	\$4,904,327	3890	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
3900	\$2,832,364	\$306,400	\$0	\$0	\$0	\$0	\$3,138,764	3900	\$433,234	\$58,185	\$0	\$0	\$0	\$0	\$0	\$0	\$491,419
3910	\$1,091,457	\$536,010	(\$20,651)	\$0	(\$19,493)	\$0	\$1,587,323	3910	\$294,400	\$77,059	\$0	(\$20,651)	\$0	\$0	\$0	\$0	\$350,808
3912	\$1,325,840	\$15,325	\$0	\$0	\$19,493	\$0	\$1,360,659	3912	\$213,455	\$69,552	\$0	\$0	\$0	\$0	\$0	\$0	\$283,007
3913	\$1,353,826	\$0	\$0	\$0	\$0	\$0	\$1,353,826	3913	\$383,572	\$50,100	\$0	\$0	\$0	\$0	\$492	\$0	\$434,164
3914	\$7,446,994	\$372,161	\$0	\$0	\$0	\$0	\$7,819,155	3914	\$2,570,863	\$326,107	\$0	\$0	\$0	\$0	\$0	\$0	\$2,896,970
3921	\$188,170	\$123,916	(\$45,859)	\$19,904	\$0	\$79	\$286,211	3921	\$71,220	\$29,595	\$26,806	(\$45,859)	\$0	\$0	(\$6,295)	\$0	\$75,468
3922	\$6,165,148	\$497,314	(\$1,222,788)	(\$23,968)	\$0	(\$27,055)	\$5,388,652	3922	\$2,676,964	\$423,053	(\$23,968)	(\$1,222,788)	\$198,087	\$0	(\$19,969)	(\$25,995)	\$2,005,385
3923	\$7,856	\$0	\$0	(\$7,856)	\$0	\$0	\$0	3923	\$5,058	\$432	\$0	\$0	\$0	\$0	(\$5,490)	\$0	\$0
3924	\$94,166	\$0	(\$17,685)	\$11,920	\$0	\$0	\$88,401	3924	\$61,530	(\$4,054)	(\$2,838)	(\$17,685)	\$0	\$0	\$2,528	\$0	\$39,481
3930	\$32,698	\$0	\$0	\$0	\$0	\$0	\$32,698	3930	\$16,808	\$1,896	\$0	\$0	\$0	\$0	\$0	\$0	\$18,704
3940	\$1,121,999	\$121,915	\$0	\$0	\$0	\$0	\$1,243,914	3940	\$716,216	\$84,682	\$0	\$0	\$0	\$0	\$0	\$0	\$800,898
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$1,525,131	\$0	\$0	\$0	\$0	\$0	\$1,525,131	3960	\$920,982	\$11,352	\$0	\$0	\$0	\$0	\$0	\$0	\$932,334
3970	\$1,953,177	\$465,775	\$0	\$0	\$0	\$0	\$2,418,952	3970	\$1,078,268	\$146,644	\$0	\$0	\$0	\$0	\$0	\$0	\$1,224,912
3980	\$409,659	\$2,461	\$0	\$0	\$0	\$0	\$412,120	3980	\$205,796	\$15,720	\$0	\$0	\$0	\$0	(\$14,281)	\$0	\$207,236
3990	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970	3990	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$391,065,893	\$39,592,203	(\$2,314,228)	\$0	\$3,181	(\$26,976)	\$428,320,073		\$100,863,086	\$11,825,257	\$0	(\$2,314,228)	\$198,087	(\$1,418,674)	(\$80,796)	(\$25,995)	\$109,046,740

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

Schedule	Schedule	Column	Account	Cell Address	Cons.	ADSR Reported	Variance	Explanation	
2018	Service	Balance	3030	B11	\$213,641	\$480,200	(\$266,559)	Internally developed software was reported in Account 303. All software is reported in Account 391.4 for the Depreciation Study.	
2018	Service	Balance	3914	B36	\$7,446,994	\$7,180,435	\$266,559		
2018	Service	Additions	3030	C11	\$0	\$167,859	(\$167,859)		
2018	Service	Additions	3914	C36	\$372,161	\$204,302	\$167,859		
2018	Reserves	Balance	3030	K11	\$127,642	\$133,422	(\$5,780)		
2018	Reserves	Balance	3914	K36	\$2,570,863	\$2,565,083	\$5,780		
2018	Reserves	Accruals	3030	L11	\$0	\$15,758	(\$15,758)		
2018	Reserves	Accruals	3914	L36	\$326,107	\$310,349	\$15,758		
Sch. G 2018	Plant In Service	Additions	3761	C15	\$7,091,352	\$7,086,042	\$5,310		Write-offs were mistakenly reported as Additions. They are reported under Adjustments in the Depreciation Study.
Sch. G 2018	Plant In Service	Adjustments	3761	F15	(\$399,440)	(\$394,129)	(\$5,310)		
2018	Reserves	COR	3801	P20	(\$324,878)	(\$325,578)	\$700	Prior period corrections and write-off adjustments were mistakenly reported as an Addition/COR/Accruals. They are reported under Adjustments in the Depreciation Study.	
2018	Reserves	Adjustments	3801	Q20	\$31,567	\$32,267	(\$700)		
2018	Service	Additions	3802	C21	\$0	\$8,492	(\$8,492)		
2018	Service	Adjustments	3802	F21	\$201,853	\$193,362	\$8,492		
2018	Reserves	Accruals	3980	L46	\$15,720	\$14,720	\$1,000		
2018	Reserves	Adjustments	3980	Q46	(\$14,281)	(\$13,281)	(\$1,000)		
2018	Reserves	COR	380G	P22	(\$159,168)	(\$175,414)	\$16,246	Current Year COR corrections were mistakenly reported as an adjustment. They are reported under COR in the Depreciation Study.	
2018	Reserves	Adjustments	380G	Q22	\$0	\$16,246	(\$16,246)		
2018	Reserves	COR	3820	P25	(\$61,427)	(\$61,783)	\$356		
2018	Reserves	Adjustments	3820	Q25	(\$19,332)	(\$18,976)	(\$356)		
2018	Service	Balance	3811	B24	\$2,236,536	\$2,216,411	\$20,125	Current and prior period assets/accruals were recorded and/or reported in the wrong FERC account. Depreciation Study reports the balance in the correct FERC account.	
2018	Service	Balance	3970	B45	\$1,953,177	\$1,973,302	(\$20,125)		
2018	Reserves	Balance	3811	K24	\$962,679	\$961,839	\$840		
2018	Reserves	Balance	3970	K45	\$1,078,268	\$1,079,108	(\$840)		
2018	Reserves	Accruals	3811	L24	\$100,752	\$99,744	\$1,008		
2018	Reserves	Accruals	3970	L45	\$146,644	\$147,652	(\$1,008)		
2018	Reserves	Balance	3923	K39	\$5,058	\$4,645	\$413		
2018	Reserves	Balance	3924	K40	\$61,530	\$61,943	(\$413)		
2018	Service	Balance	3950	B43	\$0	\$95,137	(\$95,137)		
2018	Service	Balance	3960	B44	\$1,525,131	\$1,429,994	\$95,137		
2018	Service	Retirements	3921	D37	(\$45,859)	(\$19,053)	(\$26,806)	Reclassification of prior period vehicle retirement to correct FERC account were reported under Retirements. It is moved under Reclassifications in the Depreciation Study.	
2018	Service	Reclassifications	3921	E37	\$19,904	(\$6,902)	\$26,806		
2018	Reserves	Reclassifications	3921	M37	\$26,806	\$0	\$26,806		
2018	Reserves	Retirements	3921	N37	(\$45,859)	(\$19,053)	(\$26,806)		
2018	Service	Retirements	3922	D38	(\$1,222,788)	(\$1,249,593)	\$26,806		
2018	Reserves	Retirements	3922	N38	(\$1,222,788)	(\$1,249,593)	\$26,806		
Sch. G 2018	Plant In Service	Reclassifications	3922	E38	(\$23,968)	\$0	(\$23,968)	Reclassification of a trailer and prior period vehicle retirement to the correct FERC account were reported under Retirements/Additions. They are reported under Reclassifications in the Depreciation Study.	
Sch. G 2018	Reserves	Reclassifications	3922	M38	(\$23,968)	\$0	(\$23,968)		
Sch. G 2018	Reserves	Transfers	3922	R38	(\$25,995)	(\$43,042)	\$17,047	Depreciation expense adjustments, accruals, and trailer reclassification mistakenly reported under transfer are moved under the correct classification headings.	

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

Schedule	Schedule	Column	Account	Cell Address	Cons.	ADSR Reported	Variance	Explanation
Sch. G 2018	Reserves	Accruals	3922	L38	\$423,053	\$422,969	\$84	Depreciation expense mistakenly reported as transfers are moved to Accruals in the Depreciation Study.
2018	Service	Additions	3922	C38	\$497,314	\$500,152	(\$2,838)	A trailer reclassification was reported as an Addition. It is reported under Reclassifications in the Depreciation Study.
2018	Service	Additions	3924	C40	\$0	(\$2,838)	\$2,838	
2018	Service	Reclassifications	3924	E40	\$11,920	\$14,758	(\$2,838)	Depreciation expense adjustments for reclassified assets/over-depreciated assets were reported as Transfers. They are reported under Adjustments in the Depreciation Study.
2018	Reserves	Adjustments	3921	Q37	(\$6,295)	\$0	(\$6,295)	
2018	Reserves	Transfers	3921	R37	\$0	(\$6,295)	\$6,295	
2018	Reserves	Adjustments	3922	Q38	(\$19,969)	\$0	(\$19,969)	
2018	Reserves	Adjustments	3923	Q39	(\$5,490)	\$0	(\$5,490)	
2018	Reserves	Transfers	3923	R39	\$0	(\$5,490)	\$5,490	
2018	Reserves	Adjustments	3924	Q40	\$2,528	\$0	\$2,528	
2018	Reserves	Transfers	3924	R40	\$0	\$2,528	(\$2,528)	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
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**REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)**  
 2019

PLANT IN SERVICE									RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance		Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328		3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
3020	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132		3020	\$13,391	\$420	\$0	\$0	\$0	\$0	\$0	\$0	\$13,811
3030	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641		3030	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
3740	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799		3740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$12,910	\$0	\$0	\$0	\$0	\$0	\$12,910		3741	\$7,620	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$8,328
3750	\$1,604,358	\$308,426	\$0	\$0	\$0	\$0	\$1,912,784		3750	\$674,109	\$43,670	\$0	\$0	\$0	\$0	\$0	\$0	\$717,779
3761	\$93,892,667	\$6,287,473	(\$210,843)	\$0	\$13,356	\$0	\$99,982,653		3761	\$24,988,609	\$2,030,878	\$0	(\$210,843)	\$0	(\$186,615)	\$13,340	\$0	\$26,635,368
3762	\$60,159,250	\$707,620	(\$386,561)	\$0	\$0	(\$521,272)	\$59,959,037		3762	\$28,928,953	\$1,326,480	\$0	(\$386,561)	\$0	(\$341,891)	\$0	(\$419,654)	\$29,107,328
376G	\$100,098,436	\$13,391,726	\$0	\$0	(\$13,356)	\$0	\$113,476,806		376G	\$6,967,976	\$2,205,812	\$0	\$0	\$0	(\$91,995)	(\$13,356)	\$0	\$9,068,437
3780	\$4,359,740	\$155,769	(\$1,543)	\$0	\$0	\$0	\$4,513,966		3780	\$1,098,958	\$152,636	\$0	(\$1,543)	\$0	(\$20,792)	\$0	\$0	\$1,229,259
3790	\$13,017,664	\$591,642	\$0	\$0	\$0	\$0	\$13,609,306		3790	\$4,314,506	\$416,479	\$0	\$0	\$0	(\$118,201)	\$0	\$0	\$4,612,784
3801	\$51,151,357	\$4,326,029	(\$339,686)	\$0	\$0	\$0	\$55,137,700		3801	\$13,365,591	\$1,159,635	\$0	(\$339,686)	\$600	(\$398,478)	\$0	\$0	\$13,787,662
3802	\$1,788,293	\$0	(\$72,250)	\$0	(\$377)	\$0	\$1,715,666		3802	\$2,616,108	\$161,755	\$0	(\$72,250)	\$0	(\$350,282)	\$0	\$0	\$2,355,331
380G	\$25,851,783	\$3,909,776	\$0	\$0	\$0	\$0	\$29,761,559		380G	\$36,109	\$595,814	\$0	\$0	\$0	(\$15,878)	\$0	\$0	\$616,045
3810	\$16,659,827	\$2,370,621	(\$334,861)	\$0	(\$783,585)	\$0	\$17,912,003		3810	\$6,373,227	\$604,553	\$0	(\$334,861)	\$0	(\$45)	(\$839,640)	\$0	\$5,803,235
3811	\$2,236,536	\$0	\$0	\$0	\$0	\$0	\$2,236,536		3811	\$1,063,431	\$96,852	\$0	\$0	\$0	\$0	\$0	\$0	\$1,160,283
3820	\$13,526,048	\$1,418,540	(\$17,344)	\$0	\$0	\$0	\$14,927,245		3820	\$3,213,386	\$451,694	\$0	(\$17,344)	\$315	(\$41,689)	(\$1,101)	\$0	\$3,605,262
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040		3821	\$221,768	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$237,188
3830	\$5,318,803	\$445,273	(\$15,612)	\$0	(\$68,962)	\$0	\$5,679,502		3830	\$2,445,409	\$179,110	\$0	(\$15,612)	\$0	(\$9,545)	(\$74,283)	\$0	\$2,525,079
3840	\$1,043,408	\$343	\$0	\$0	\$0	\$0	\$1,043,751		3840	\$580,700	\$28,177	\$0	\$0	\$0	\$0	\$0	\$0	\$608,877
3850	\$1,848,723	\$1,100	\$0	\$0	\$0	\$0	\$1,849,823		3850	\$1,102,495	\$42,560	\$0	\$0	\$0	\$0	\$0	\$0	\$1,145,055
3870	\$2,944,227	\$97,983	\$0	\$0	\$0	\$0	\$3,042,210		3870	\$1,096,350	\$118,748	\$0	\$0	\$0	\$0	\$0	\$0	\$1,215,098
3890	\$4,904,327	\$5,023	\$0	\$0	\$0	\$0	\$4,909,350		3890	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
3900	\$3,138,764	\$6,910,826	(\$84,754)	\$0	\$0	\$0	\$9,964,836		3900	\$491,419	\$99,359	\$0	(\$84,754)	\$0	\$0	\$0	\$0	\$506,024
3910	\$1,587,323	\$623,822	(\$117,964)	(\$165,584)	(\$235,099)	\$0	\$1,692,498		3910	\$350,808	\$337,467	(\$50,603)	(\$117,964)	\$0	\$0	\$419,804	\$0	\$939,512
3912	\$1,360,659	\$0	(\$1,213)	\$13,945	(\$205,782)	\$0	\$1,167,609		3912	\$283,007	\$85,583	\$12,528	(\$1,213)	\$0	\$0	(\$151,317)	\$0	\$228,588
3913	\$1,353,826	\$12,177	(\$363,443)	\$0	(\$325,648)	\$0	\$676,912		3913	\$434,164	\$52,735	\$0	(\$363,443)	\$18,000	\$0	(\$100,683)	\$0	\$40,774
3914	\$7,819,155	\$99,218	(\$12,311)	\$0	\$639,308	\$0	\$8,545,369		3914	\$2,896,970	\$606,603	\$0	(\$12,311)	\$0	\$0	(\$53,529)	\$0	\$3,437,732
3921	\$286,211	\$29,329	(\$19,779)	\$0	(\$8,300)	\$0	\$287,461		3921	\$75,468	\$52,706	\$0	(\$19,779)	\$0	\$0	\$0	\$0	\$108,395
3922	\$5,388,652	\$238,237	(\$228,908)	(\$2,838)	\$0	\$43,391	\$5,438,535		3922	\$2,005,385	\$450,514	(\$2,838)	(\$228,908)	\$21,806	\$0	(\$2,815)	\$9,401	\$2,252,545
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0		3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$88,401	\$0	(\$7,856)	(\$1,481)	\$0	\$0	\$79,064		3924	\$39,481	\$3,745	\$1,698	(\$7,856)	\$0	\$0	\$0	\$0	\$37,068
3930	\$32,698	\$2,929	(\$7,117)	\$0	\$0	\$0	\$28,510		3930	\$18,704	\$895	\$0	(\$7,117)	\$0	\$0	\$0	\$0	\$12,482
3940	\$1,243,914	\$134,561	(\$319,244)	\$0	\$0	\$0	\$1,059,231		3940	\$800,898	\$84,997	\$0	(\$319,244)	\$0	\$0	\$0	\$0	\$566,651
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0		3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$1,525,131	\$0	(\$40,024)	\$4,319	\$0	\$0	\$1,489,426		3960	\$932,334	\$52,860	\$1,140	(\$40,024)	\$4,800	\$0	\$0	\$0	\$951,110
3970	\$2,418,952	\$404,814	(\$195,703)	\$151,638	\$159,466	\$0	\$2,939,167		3970	\$1,224,912	\$136,038	\$38,075	(\$195,703)	\$0	\$0	\$6,554	\$0	\$1,209,876
3980	\$412,120	\$16,683	(\$54,626)	\$0	\$29,502	\$0	\$403,679		3980	\$207,236	\$28,220	\$0	(\$54,626)	\$0	\$0	\$0	\$0	\$180,830
3990	\$24,970	\$0	\$0	\$0	\$0	\$0	\$24,970		3990	\$24,970	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,970
	\$428,320,073	\$42,489,938	(\$2,831,640)	\$0	(\$799,477)	(\$477,881)	\$466,701,012			\$109,046,740	\$11,623,123	\$0	(\$2,831,640)	\$45,521	(\$1,575,411)	(\$797,026)	(\$410,253)	\$115,101,054

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
**REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)**  
 2019 Notes

Schedule	Schedule	Column	Account	Cell Address	Cons.	ADSR Reported	Variance	Explanation
Sch. G 2019	Plant In Service	Beginning Balance	3030	B11	\$213,641	\$648,059	(\$434,418)	Internally developed software was reported in Account 303. All software is reported in Account 391.4 for the Depreciation Study.
Sch. G 2019	Plant In Service	Beginning Balance	3914	B36	\$7,819,155	\$7,384,737	\$434,418	
Sch. G 2019	Plant In Service	Additions	3030	C11	\$0	\$517	(\$517)	
Sch. G 2019	Plant In Service	Additions	3914	C36	\$99,218	\$98,701	\$517	
Sch. G 2019	Reserves	Beginning Balance	3030	K11	\$127,642	\$149,180	(\$21,538)	Reclassification of prior period mains retirement to correct FERC account. They were reported under Retirements and moved under Reclassifications in the Depreciation Study.
Sch. G 2019	Reserves	Beginning Balance	3914	K36	\$2,896,970	\$2,875,432	\$21,538	
Sch. G 2019	Plant In Service	Retirements	3761	D15	(\$210,843)	(\$197,488)	(\$13,356)	
Sch. G 2019	Plant In Service	Reclassifications	3761	E15	\$0	\$0	\$0	
Sch. G 2019	Plant In Service	Retirements	376G	D17	\$0	(\$13,356)	\$13,356	Late recording of prior period retirements and associated depreciation exp adjustments. They were reported under Retirements and moved under Adjustments in the Depreciation Study.
Sch. G 2019	Plant In Service	Reclassifications	376G	E17	\$0	\$0	\$0	
Sch. G 2019	Reserves	Retirements	3761	N15	(\$210,843)	(\$197,487)	(\$13,356)	
Sch. G 2019	Reserves	Retirements	3761	M15	\$0	\$0	\$0	
Sch. G 2019	Reserves	Retirements	376G	N17	\$0	(\$13,356)	\$13,356	Current and prior period assets/accruals were recorded and/or reported in the wrong FERC account. Depreciation Study reports the balance in the correct FERC account.
Sch. G 2019	Reserves	Reclassifications	376G	M17	\$0	\$0	\$0	
Sch. G 2019	Plant In Service	Retirements	3810	D23	(\$334,861)	(\$1,118,446)	\$783,585	
Sch. G 2019	Plant In Service	Adjustments	3810	F23	(\$783,585)	\$0	(\$783,585)	
Sch. G 2019	Plant In Service	Retirements	3830	D27	(\$15,612)	(\$84,574)	\$68,962	COR mistakenly reported under Adjustments. It is reported under COR in the Study.
Sch. G 2019	Plant In Service	Adjustments	3830	F27	(\$68,962)	\$0	(\$68,962)	
Sch. G 2019	Reserves	Retirements	3810	N23	(\$334,861)	(\$1,118,446)	\$783,585	
Sch. G 2019	Reserves	Retirements	3830	N27	(\$15,612)	(\$84,574)	\$68,962	
Sch. G 2019	Reserves	Accruals	3810	L23	\$604,553	\$558,617	\$45,936	Partial 2019 Depr Study Reserve Imbalance Amortization were reported under Adjustments. They are moved under Accruals for the Depreciation Study.
Sch. G 2019	Reserves	Adjustments	3810	Q23	(\$839,640)	(\$10,119)	(\$829,521)	
Sch. G 2019	Reserves	Accruals	3830	L27	\$179,110	\$173,788	\$5,322	
Sch. G 2019	Reserves	Adjustments	3830	Q27	(\$74,283)	\$0	(\$74,283)	
Sch. G 2019	Reserves	Beginning Balance	3923	K39	\$0	(\$413)	\$413	Mistakenly retired SF Office Improvements in Furniture Account. It is reported in the Correct FERC in the Depreciation Study.
Sch. G 2019	Reserves	Beginning Balance	3924	K40	\$39,481	\$39,894	(\$413)	
Sch. G 2019	Plant In Service	Beginning Balance	3950	B43	\$0	\$95,137	(\$95,137)	
Sch. G 2019	Plant In Service	Beginning Balance	3960	B44	\$1,525,131	\$1,429,994	\$95,137	
Sch. G 2019	Reserves	Accruals	3030	L11	\$0	\$43,476	(\$43,476)	COR mistakenly reported under Adjustments. It is reported under COR in the Study.
Sch. G 2019	Reserves	Adjustments	3030	Q11	\$0	\$16,115	(\$16,115)	
Sch. G 2019	Reserves	Accruals	3914	L36	\$606,603	\$694,656	(\$88,054)	
Sch. G 2019	Reserves	Adjustments	3914	Q36	(\$53,529)	(\$201,174)	\$147,644	
Sch. G 2019	Reserves	COR	380G	P22	(\$15,878)	(\$4,440)	(\$11,439)	Partial 2019 Depr Study Reserve Imbalance Amortization were reported under Adjustments. They are moved under Accruals for the Depreciation Study.
Sch. G 2019	Reserves	Adjustments	380G	Q22	\$0	(\$11,439)	\$11,439	
Sch. G 2019	Reserves	Retirements	3900	N32	(\$84,754)	\$0	(\$84,754)	
Sch. G 2019	Reserves	Retirements	3913	N35	(\$363,443)	(\$449,409)	\$85,967	
Sch. G 2019	Reserves	Accruals	3910	L33	\$337,467	\$131,928	\$205,539	Partial 2019 Depr Study Reserve Imbalance Amortization were reported under Adjustments. They are moved under Accruals for the Depreciation Study.
Sch. G 2019	Reserves	Adjustments	3910	Q33	\$419,804	\$625,343	(\$205,539)	
Sch. G 2019	Reserves	Accruals	3912	L34	\$85,583	\$85,862	(\$280)	
Sch. G 2019	Reserves	Adjustments	3912	Q34	(\$151,317)	(\$151,500)	\$183	
Sch. G 2019	Reserves	Accruals	3913	L35	\$52,735	\$56,566	(\$3,831)	
Sch. G 2019	Reserves	Adjustments	3913	Q35	(\$100,683)	(\$104,611)	\$3,928	
Sch. G 2019	Reserves	Accruals	3940	L42	\$84,997	\$83,359	\$1,638	
Sch. G 2019	Reserves	Adjustments	3940	Q42	\$0	\$1,638	(\$1,638)	
Sch. G 2019	Reserves	Accruals	3970	L45	\$136,038	\$210,691	(\$74,652)	
Sch. G 2019	Reserves	Adjustments	3970	Q45	\$6,554	(\$68,098)	\$74,652	
Sch. G 2019	Reserves	Accruals	3980	L46	\$28,220	\$26,248	\$1,972	
Sch. G 2019	Reserves	Adjustments	3980	Q46	\$0	\$1,972	(\$1,972)	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)  
 2020

PLANT IN SERVICE									RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance		Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328		3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
3020	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132		3020	\$13,811	\$322	\$0	\$0	\$0	\$0	\$0	\$0	\$14,133
3030	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641		3030	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
3740	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799		3740	\$0	\$658	\$0	\$0	\$0	\$0	\$0	\$0	\$658
3741	\$12,910	\$0	\$0	\$20,500	\$0	\$0	\$33,410		3741	\$8,328	\$709	\$0	\$0	\$0	\$0	\$0	\$0	\$9,037
3750	\$1,912,784	\$68,113	(\$469,222)	\$0	\$0	\$0	\$1,511,675		3750	\$717,779	\$48,533	\$0	(\$469,222)	\$0	(\$8,200)	\$0	\$0	\$288,890
3761	\$99,982,653	\$8,949,390	(\$38,011)	\$0	\$0	\$0	\$108,894,032		3761	\$26,635,368	\$2,173,586	\$0	(\$38,011)	\$0	(\$212,441)	\$13	\$0	\$28,558,515
3762	\$59,959,037	\$525,922	(\$219,490)	\$0	\$0	\$0	\$60,265,469		3762	\$29,107,328	\$1,323,924	\$0	(\$219,490)	\$0	(\$547,948)	\$0	\$0	\$29,663,814
376G	\$113,476,806	\$11,999,521	\$0	\$0	\$0	\$0	\$125,476,327		376G	\$9,068,437	\$2,467,737	\$0	\$0	\$0	(\$10,473)	\$0	\$0	\$11,525,701
3780	\$4,513,966	\$174,954	\$0	\$0	\$0	\$0	\$4,688,920		3780	\$1,229,259	\$161,313	\$0	\$0	\$0	\$0	\$0	\$0	\$1,390,572
3790	\$13,609,306	\$237,695	\$0	\$0	\$0	\$0	\$13,847,002		3790	\$4,612,784	\$425,837	\$0	\$0	\$0	\$0	\$0	\$0	\$5,038,621
3801	\$55,137,700	\$4,916,265	(\$522,331)	\$0	\$0	\$0	\$59,531,634		3801	\$13,787,662	\$1,253,394	\$0	(\$522,331)	\$0	(\$437,102)	\$31	\$0	\$14,081,654
3802	\$1,715,666	\$800	(\$51,439)	\$0	\$0	\$0	\$1,665,027		3802	\$2,355,331	\$156,438	\$0	(\$51,439)	\$0	(\$84,810)	\$0	\$0	\$2,375,520
380G	\$29,761,559	\$7,292,158	\$0	\$0	\$0	\$0	\$37,053,716		380G	\$616,045	\$716,246	\$0	\$0	\$0	(\$15,202)	\$0	\$0	\$1,317,089
3810	\$17,912,003	\$2,170,002	(\$233,414)	\$0	\$0	\$0	\$19,848,590		3810	\$5,803,235	\$666,911	\$0	(\$233,414)	\$0	\$0	\$8	\$0	\$6,236,739
3811	\$2,236,536	\$0	\$0	\$0	\$0	\$0	\$2,236,536		3811	\$1,160,283	\$96,853	\$0	\$0	\$0	\$0	\$0	\$0	\$1,257,136
3820	\$14,927,245	\$1,306,449	\$0	\$0	\$0	\$0	\$16,233,694		3820	\$3,605,262	\$489,858	\$0	\$0	\$0	(\$39,828)	\$0	\$0	\$4,055,292
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040		3821	\$237,188	\$15,419	\$0	\$0	\$0	\$0	\$0	\$0	\$252,607
3830	\$5,679,502	\$491,546	(\$11,591)	\$0	\$0	\$0	\$6,159,457		3830	\$2,525,079	\$192,641	\$0	(\$11,591)	\$0	(\$35)	\$0	\$0	\$2,706,094
3840	\$1,043,751	\$0	\$0	\$0	\$0	\$0	\$1,043,751		3840	\$608,877	\$28,180	\$0	\$0	\$0	\$0	\$0	\$0	\$637,057
3850	\$1,849,823	\$159,199	\$0	\$0	\$0	\$0	\$2,009,022		3850	\$1,145,055	\$44,892	\$0	\$0	\$0	(\$6,225)	\$0	\$0	\$1,183,723
3870	\$3,042,210	\$45,887	(\$89,547)	\$0	\$0	\$0	\$2,998,550		3870	\$1,215,098	\$121,281	\$0	(\$89,547)	\$0	\$0	\$0	\$0	\$1,246,831
3890	\$4,909,350	\$13,292	(\$3,545,163)	(\$20,500)	\$0	\$0	\$1,356,978		3890	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
3900	\$9,964,836	\$747,456	(\$101,950)	\$0	\$0	\$0	\$10,610,342		3900	\$506,024	\$243,319	\$0	(\$101,950)	\$0	\$0	\$0	\$0	\$647,393
3910	\$1,692,498	\$111,217	(\$50,481)	\$0	\$117,964	\$0	\$1,871,199		3910	\$939,512	\$271,674	\$0	(\$50,481)	\$0	\$0	\$73,942	\$0	\$1,234,647
3912	\$1,167,609	\$165	(\$740,056)	\$0	\$0	\$0	\$427,719		3912	\$228,588	\$55,009	\$0	(\$740,056)	\$0	\$0	(\$187,375)	\$0	(\$643,833)
3913	\$676,912	\$0	(\$55,495)	\$0	\$0	\$0	\$621,418		3913	\$40,774	\$34,007	\$0	(\$55,495)	\$0	\$0	(\$104,546)	\$0	(\$85,260)
3914	\$8,545,369	\$1,114,469	(\$2,584,298)	\$0	\$0	\$26,656	\$7,102,197		3914	\$3,437,732	\$1,126,076	\$0	(\$2,584,298)	\$0	\$0	(\$6)	\$9,520	\$1,989,025
3921	\$287,461	\$29,577	\$0	\$0	\$0	\$0	\$317,039		3921	\$108,395	\$52,579	\$0	\$0	\$0	\$0	\$0	\$0	\$160,974
3922	\$5,438,535	\$626,080	(\$129,559)	\$0	\$0	\$0	\$5,935,055		3922	\$2,252,545	\$449,242	\$0	(\$129,559)	\$18,953	\$0	(\$33,261)	\$0	\$2,557,919
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0		3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$79,064	\$0	\$0	\$0	\$0	\$0	\$79,064		3924	\$37,068	\$4,285	\$0	\$0	\$0	\$0	\$0	\$0	\$41,353
3930	\$28,510	\$0	\$0	\$0	\$0	\$0	\$28,510		3930	\$12,482	\$975	\$0	\$0	\$0	\$0	\$0	\$0	\$13,457
3940	\$1,059,231	\$83,480	(\$93,283)	\$0	\$0	\$0	\$1,049,428		3940	\$566,651	\$76,942	\$0	(\$93,283)	\$0	\$0	\$71	\$0	\$550,381
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0		3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$1,489,426	\$0	(\$21,533)	\$0	\$0	\$0	\$1,467,893		3960	\$951,110	\$52,897	\$0	(\$21,533)	\$0	\$0	\$0	\$0	\$982,474
3970	\$2,939,167	\$260,262	(\$558,711)	\$0	\$0	\$23,138	\$2,663,856		3970	\$1,209,876	\$257,302	\$0	(\$558,711)	\$0	\$0	\$0	\$7,084	\$915,551
3980	\$403,679	\$0	(\$31,574)	\$0	\$0	\$0	\$372,105		3980	\$180,830	\$28,218	\$0	(\$31,574)	\$0	\$0	\$18,381	\$0	\$195,855
3990	\$24,970	\$0	(\$24,970)	\$0	\$0	\$0	\$0		3990	\$24,970	\$0	\$0	(\$24,970)	\$0	\$0	\$0	\$0	\$0
	\$466,701,012	\$41,323,901	(\$9,572,118)	\$0	\$117,964	\$49,794	\$498,620,555			\$115,101,054	\$13,037,256	\$0	(\$6,026,955)	\$18,953	(\$1,362,263)	(\$232,742)	\$16,604	\$120,551,907



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 2020 Notes

Schedule	Schedule	Column	Account	Cell Address	Cons.	ADSR Reported	Variance	Explanation
Sch. G 2020	Plant In Service	Beginning Balance	3030	B11	\$213,641	\$648,575	(\$434,934)	Internally developed software was reported in Account 303. All software is reported in Account 391.4 for the Depreciation Study.
Sch. G 2020	Plant In Service	Beginning Balance	3914	B36	\$8,545,369	\$8,110,435	\$434,935	
Sch. G 2020	Plant In Service	Additions	3030	C11	\$0	\$3,658	(\$3,658)	
Sch. G 2020	Plant In Service	Additions	3914	C36	\$1,114,469	\$1,110,811	\$3,658	
Sch. G 2020	Plant In Service	Transfers	3030	G11	\$0	\$26,656	(\$26,656)	
Sch. G 2020	Plant In Service	Transfers	3914	G36	\$26,656	\$0	\$26,656	
Sch. G 2020	Reserves	Beginning Balance	3030	K11	\$127,642	\$208,770	(\$81,128)	
Sch. G 2020	Reserves	Beginning Balance	3914	K36	\$3,437,732	\$3,356,604	\$81,128	
Sch. G 2020	Reserves	Accruals	3030	L11	\$0	\$56,545	(\$56,545)	
Sch. G 2020	Reserves	Accruals	3914	L36	\$1,126,076	\$1,069,532	\$56,545	
Sch. G 2020	Reserves	Transfers	3030	R11	\$0	\$9,520	(\$9,520)	
Sch. G 2020	Reserves	Transfers	3914	R36	\$9,520	\$0	\$9,520	
Sch. G 2020	Plant In Service	Reclassifications	3741	E13	\$20,500	\$0	\$20,500	Reclassification of land rights to correct FERC account were reported under Transfers. Its reported under Reclassifications in the Depreciation Study.
Sch. G 2020	Plant In Service	Transfers	3740	G12	\$0	\$20,500	(\$20,500)	
Sch. G 2020	Plant In Service	Reclassifications	3890	E31	(\$20,500)	\$0	(\$20,500)	
Sch. G 2020	Plant In Service	Transfers	3890	G31	\$0	(\$20,500)	\$20,500	Additions were recorded and/or reported in the wrong FERC account. Depreciation Study reports the balance in the correct FERC account.
Sch. G 2020	Plant In Service	Additions	3910	C33	\$111,217	\$106,003	\$5,215	
Sch. G 2020	Plant In Service	Additions	3913	C35	\$0	\$5,215	(\$5,215)	
Sch. G 2020	Plant In Service	Additions	3921	C37	\$29,577	\$115,644	(\$86,067)	
Sch. G 2020	Plant In Service	Additions	3922	C38	\$626,080	\$540,013	\$86,067	Mistakenly retired SF Office Improvements in Furniture Account. It is reported in the Correct FERC in the Depreciation Study.
Sch. G 2020	Reserves	Beginning Balance	3900	K32	\$506,024	\$590,777	(\$84,753)	
Sch. G 2020	Reserves	Beginning Balance	3913	K35	\$40,774	(\$44,077)	\$84,851	Depreciation expense adjustments for prior period assets reclassified were reported as Transfers. They are reported under Adjustments in the Depreciation Study.
Sch. G 2020	Reserves	Adjustments	3910	Q33	\$73,942	\$117,964	(\$44,022)	
Sch. G 2020	Reserves	Transfers	3910	R33	\$0	\$44,022	(\$44,022)	
Sch. G 2020	Reserves	Adjustments	3912	Q34	(\$187,375)	\$1,819	(\$189,194)	
Sch. G 2020	Reserves	Transfers	3912	R34	\$0	\$189,194	(\$189,194)	
Sch. G 2020	Reserves	Adjustments	3913	Q35	(\$104,546)	\$0	(\$104,546)	
Sch. G 2020	Reserves	Transfers	3913	R35	\$0	\$104,546	(\$104,546)	
Sch. G 2020	Reserves	Transfers	3913	R35	\$0	\$104,546	(\$104,546)	

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 2021

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	301	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
302	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	302	\$14,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,133
303	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	303	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
374	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	374	\$658	\$1,128	\$0	\$0	\$0	\$0	\$0	\$0	\$1,786
3741	\$33,410	\$0	\$0	\$0	\$0	\$0	\$33,410	3741	\$9,037	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$9,747
375	\$1,511,675	\$28,908	\$0	\$0	\$0	\$0	\$1,540,583	375	\$288,890	\$35,631	\$0	\$0	\$0	\$0	\$0	\$0	\$324,521
3761	\$108,894,032	\$6,874,800	(\$116,345)	(\$290,561)	\$0	\$0	\$115,361,926	3761	\$28,558,515	\$2,430,190	(\$2,336)	(\$116,345)	\$0	(\$66,823)	\$0	\$0	\$30,803,201
3762	\$60,265,469	\$1,889,792	(\$114,295)	\$118,297	\$0	\$0	\$62,159,262	3762	\$29,663,814	\$1,348,292	(\$3,628)	(\$114,295)	\$0	(\$792,501)	\$0	\$0	\$30,101,681
376G	\$125,476,327	\$15,751,888	\$0	\$290,561	\$0	\$0	\$141,518,776	376G	\$11,525,701	\$2,729,946	\$2,336	\$0	\$0	(\$77,549)	\$0	\$0	\$14,180,435
378	\$4,688,920	\$154,288	\$0	\$0	\$0	\$0	\$4,843,208	378	\$1,390,572	\$168,118	\$0	\$0	\$0	(\$16,565)	\$0	\$0	\$1,542,125
379	\$13,847,002	\$185,714	\$0	\$0	\$0	\$0	\$14,032,716	379	\$5,038,621	\$431,448	\$0	\$0	\$0	\$0	\$0	\$0	\$5,470,069
3801	\$59,531,634	\$7,759,637	(\$638,221)	\$0	\$0	\$0	\$66,653,051	3801	\$14,081,654	\$1,384,176	\$0	(\$638,221)	\$0	(\$113,980)	\$0	\$0	\$14,713,629
3802	\$1,665,027	\$87,279	(\$13,955)	\$0	\$0	\$0	\$1,738,352	3802	\$2,375,520	\$138,827	\$0	(\$13,955)	\$0	(\$204,787)	\$0	\$0	\$2,295,605
380G	\$37,053,716	\$7,829,430	\$0	\$0	\$0	\$0	\$44,883,146	380G	\$1,317,089	\$904,872	\$0	\$0	\$0	(\$82,373)	\$0	\$0	\$2,139,588
381	\$19,848,590	\$2,701,653	(\$163,484)	\$0	\$0	\$0	\$22,386,759	381	\$6,236,739	\$769,465	\$0	(\$163,484)	\$0	\$0	\$0	\$0	\$6,842,720
3811	\$2,236,536	\$0	\$0	\$0	\$0	\$0	\$2,236,536	3811	\$1,257,136	\$98,831	\$0	\$0	\$0	\$0	\$0	\$0	\$1,355,967
382	\$16,233,694	\$1,757,416	\$0	\$0	\$0	\$0	\$17,991,110	382	\$4,055,292	\$544,373	\$0	\$0	\$0	(\$88,704)	\$0	\$0	\$4,510,962
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$252,607	\$15,419	\$0	\$0	\$0	\$0	\$0	\$0	\$268,026
383	\$6,159,457	\$544,940	(\$9,035)	\$0	\$365	\$0	\$6,695,727	383	\$2,706,094	\$211,847	\$0	(\$9,035)	\$0	\$0	\$365	\$0	\$2,909,271
384	\$1,043,751	\$10,002	\$0	\$0	\$0	\$0	\$1,053,753	384	\$637,057	\$28,225	\$0	\$0	\$0	\$0	\$0	\$0	\$665,282
385	\$2,009,022	\$0	\$0	(\$118,297)	\$0	\$0	\$1,890,725	385	\$1,183,723	\$42,821	\$3,628	\$0	\$0	\$0	\$0	\$0	\$1,230,172
387	\$2,998,550	\$105,752	\$0	\$0	\$0	\$0	\$3,104,302	387	\$1,246,831	\$120,863	\$0	\$0	\$0	\$0	\$0	\$0	\$1,367,694
389	\$1,356,978	\$2,065	\$0	\$0	\$0	\$0	\$1,359,043	389	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
390	\$10,610,342	\$36,030	\$0	\$0	\$0	\$0	\$10,646,372	390	\$647,393	\$244,682	\$0	\$0	\$0	\$0	\$1,185	\$0	\$893,260
3910	\$1,871,199	\$12,146	(\$29,119)	\$0	\$0	\$0	\$1,854,226	3910	\$1,234,647	\$342,805	(\$626,441)	(\$29,119)	\$0	\$0	(\$85,135)	\$0	\$836,757
3912	\$427,719	\$29,725	(\$148,351)	\$0	\$0	\$0	\$309,093	3912	(\$643,833)	\$50,765	\$586,598	(\$148,351)	\$0	\$0	\$14,444	\$0	(\$140,378)
3913	\$621,418	\$0	(\$1,750)	\$0	\$0	\$0	\$619,668	3913	(\$85,260)	\$36,155	\$39,844	(\$1,750)	\$0	\$0	(\$10,862)	\$0	(\$21,873)
3914	\$7,102,197	\$123,647	(\$28,395)	\$0	\$0	\$0	\$7,197,450	3914	\$1,989,025	\$731,788	\$0	(\$28,395)	\$0	\$0	(\$3,732)	\$0	\$2,688,686
3921	\$317,039	\$50,091	\$0	\$0	\$0	\$0	\$367,130	3921	\$160,974	\$53,782	\$0	\$0	\$0	\$0	\$0	\$0	\$214,756
3922	\$5,935,055	\$427,033	(\$415,436)	\$0	\$0	\$0	\$5,946,652	3922	\$2,557,919	\$488,597	\$0	(\$415,436)	\$74,577	\$0	(\$73,797)	\$0	\$2,631,860
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$79,064	\$0	\$0	\$0	\$0	\$0	\$79,064	3924	\$41,353	\$4,586	\$0	\$0	\$0	\$0	\$0	\$0	\$45,939
393	\$28,510	\$1,472	\$0	\$0	\$0	\$0	\$29,982	393	\$13,457	\$923	\$0	\$0	\$0	\$0	\$0	\$0	\$14,380
394	\$1,049,428	\$87,342	(\$21,726)	\$0	\$0	\$0	\$1,115,043	394	\$550,381	\$75,636	\$0	(\$21,726)	\$0	\$0	\$0	\$0	\$604,290
395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	395	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
396	\$1,467,893	\$5,168	(\$60,902)	\$0	\$0	\$0	\$1,412,159	396	\$982,474	\$51,865	\$0	(\$60,902)	\$0	\$0	\$0	\$0	\$973,436
397	\$2,663,856	\$55,569	(\$90,946)	\$0	\$0	\$0	\$2,628,479	397	\$915,551	\$203,407	\$0	(\$90,946)	\$0	\$0	\$3,227	\$0	\$1,031,238
398	\$372,105	\$0	\$0	\$0	\$0	\$0	\$372,105	398	\$195,855	\$30,282	\$0	\$0	\$0	\$0	\$1,134	\$0	\$227,271
399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	399	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$498,620,555	\$46,511,787	(\$1,851,960)	\$0	\$365	\$0	\$543,280,748		\$120,551,907	\$13,720,454	\$0	(\$1,851,960)	\$74,577	(\$1,443,282)	(\$153,172)	\$0	\$130,898,524

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2021 Notes

Schedule	Schedule	Column	Account	Cell Address	Cons.	ADSR Reported	Variance	Explanation
Sch. G 2021	Plant In Service	Beginning Balance	3030	B11	\$213,641	\$678,890	(\$465,249)	Internally developed software was reported in Account 303. All software is reported in Account 391.4 for the Depreciation Study.
Sch. G 2021	Plant In Service	Beginning Balance	3914	B36	\$7,102,197	\$6,636,948	\$465,249	
Sch. G 2021	Plant In Service	Additions	3030	C11	\$0	\$153	(\$153)	
Sch. G 2021	Plant In Service	Additions	3914	C36	\$123,647	\$123,494	\$153	
Sch. G 2021	Reserves	Beginning Balance	3030	K11	\$127,642	\$274,829	(\$147,187)	
Sch. G 2021	Reserves	Beginning Balance	3914	K36	\$1,989,025	\$1,841,837	\$147,188	
Sch. G 2021	Reserves	Accruals	3030	L11	\$0	\$45,585	(\$45,585)	
Sch. G 2021	Reserves	Adjustments	3030	Q11	\$0	\$16,115	(\$16,115)	Partial 2019 Depreciation Study Reserve Imbalance Amortization for Internally developed software were reported under Adjustments in Account 303. Amortization is reported under Accruals in Account 391.4 for the Depreciation Study.
Sch. G 2021	Reserves	Accruals	3914	L36	\$731,788	\$667,947	\$63,841	Accruals and Amortization for Internally developed software reported in Account 303 are reported under Accruals in Account 391.4 for the Depreciation Study.
Sch. G 2021	Plant In Service	Beginning Balance	3740	B12	\$376,799	\$397,299	(\$20,500)	
Sch. G 2021	Plant In Service	Beginning Balance	3741	B13	\$33,410	\$12,910	\$20,500	
Sch. G 2021	Plant In Service	Beginning Balance	3921	B37	\$317,039	\$403,106	(\$86,067)	Assets were recorded and/or reported in the wrong FERC account. Depreciation Study reports the balance in the correct FERC account.
Sch. G 2021	Plant In Service	Beginning Balance	3922	B38	\$5,935,055	\$5,848,988	\$86,067	Prior period retirement adjustment reported under Retirements. It is reported under Adjustments in the Depreciation Study.
Sch. G 2021	Plant In Service	Retirements	3830	D27	(\$9,035)	(\$8,670)	(\$365)	
Sch. G 2021	Plant In Service	Adjustments	3830	F27	\$365	\$0	\$365	
Sch. G 2021	Reserves	Retirements	3830	N27	(\$9,035)	(\$8,670)	(\$365)	
Sch. G 2021	Reserves	Adjustments	3830	Q27	\$365	\$0	\$365	
Sch. G 2021	Plant In Service	Reclassifications	3762	E16	\$118,297	\$0	\$118,297	Assets miscoded to the wrong FERC account were reported under Transfers. They have been moved under Reclassifications in the Depreciation Study.
Sch. G 2021	Plant In Service	Reclassifications	3850	E29	(\$118,297)	\$0	(\$118,297)	
Sch. G 2021	Plant In Service	Transfers	3762	G16	\$0	\$118,297	(\$118,297)	
Sch. G 2021	Plant In Service	Transfers	3850	G29	\$0	(\$118,297)	\$118,297	COR reclassification reported prior to recording. Actual corrections completed in 2022.
Sch. G 2021	Reserves	Cost of Removal	3810	P23	\$0	(\$72,157)	\$72,157	
Sch. G 2021	Reserves	Cost of Removal	3820	P25	(\$88,704)	(\$16,304)	(\$72,399)	COR mistakenly reported as a Reclassification. It is reported as CPR in the Study.
Sch. G 2021	Reserves	Reclassifications	3820	M25	\$0	(\$242)	\$242	
Sch. G 2021	Reserves	Beginning Balance	3900	K32	\$647,393	\$732,146	(\$84,753)	Mistakenly retired SF Office Improvements in Furniture Account. It is reported in the Correct FERC in the Depreciation Study.
Sch. G 2021	Reserves	Beginning Balance	3913	K35	(\$85,260)	(\$170,112)	\$84,852	Partial 2019 Depr Study Reserve Imbalance Amortization were reported under Adjustments. They are moved under Accruals for the Depreciation Study.
Sch. G 2021	Reserves	Accruals	3910	L33	\$342,805	\$127,367	\$215,438	
Sch. G 2021	Reserves	Accruals	3912	L34	\$50,765	\$36,891	\$13,874	
Sch. G 2021	Reserves	Accruals	3913	L35	\$36,155	\$30,851	\$5,304	
Sch. G 2021	Reserves	Adjustments	3910	Q33	(\$85,135)	\$34,285	(\$119,420)	
Sch. G 2021	Reserves	Adjustments	3912	Q34	\$14,444	(\$496,138)	\$510,582	
Sch. G 2021	Reserves	Adjustments	3913	Q35	(\$10,862)	\$614,915	(\$625,778)	
Sch. G 2021	Reserves	Reclassifications	3910	M33	(\$626,441)	\$0	(\$626,441)	
Sch. G 2021	Reserves	Reclassifications	3912	M34	\$586,598	\$0	\$586,598	
Sch. G 2021	Reserves	Reclassifications	3913	M35	\$39,844	\$0	\$39,844	

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 2021 Notes

Schedule	Schedule	Column	Account	Cell Address	Cons.	ADSR Reported	Variance	Explanation
Sch. G 2021	Reserves	Adjustments	3914	Q36	(\$3,732)	(\$2,542)	(\$1,190)	Depreciation expense adjustments for 2019 reclassified assets were reported as Transfers. They are reported under Adjustments in the Depreciation Study.
Sch. G 2021	Reserves	Accruals	3930	L41	\$923	\$1,106	(\$183)	
Sch. G 2021	Reserves	Adjustments	3930	Q41	\$0	(\$183)	\$183	Partial 2019 Depr Study Reserve Imbalance Amortization were reported under Adjustments. They are moved under Accruals for the Depreciation Study.
Sch. G 2021	Reserves	Accruals	3940	L42	\$75,636	\$62,040	\$13,596	
Sch. G 2021	Reserves	Adjustments	3940	Q42	\$0	\$13,595	(\$13,595)	
Sch. G 2021	Reserves	Accruals	3970	L45	\$203,407	\$206,938	(\$3,531)	
Sch. G 2021	Reserves	Adjustments	3970	Q45	\$3,227	(\$305)	\$3,531	
Sch. G 2021	Reserves	Accruals	3980	L46	\$30,282	\$21,889	\$8,394	
Sch. G 2021	Reserves	Adjustments	3980	Q46	\$1,134	\$9,528	(\$8,394)	

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

2022

PLANT IN SERVICE								RESERVE (CREDIT BALANCES)									
Plant Account	Beginning Balance	Additions	Retirements	Reclassifications	Adjustments	Transfers	Ending Balance	Plant Account	Beginning Balance	Accruals	Reclassifications	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance
3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$23,328	3010	\$23,328	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,328
3020	\$14,132	\$0	\$0	\$0	\$0	\$0	\$14,132	3020	\$14,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,133
3030	\$213,641	\$0	\$0	\$0	\$0	\$0	\$213,641	3030	\$127,642	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$127,642
3740	\$376,799	\$0	\$0	\$0	\$0	\$0	\$376,799	3740	\$1,786	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,786
3741	\$33,410	\$0	\$0	\$0	\$0	\$0	\$33,410	3741	\$9,747	\$708	\$0	\$0	\$0	\$0	\$0	\$0	\$10,455
3750	\$1,540,583	\$43,375	\$0	\$0	(\$11,239)	\$0	\$1,572,719	3750	\$324,521	\$39,192	\$0	\$0	\$0	\$0	(\$11,543)	\$0	\$352,170
3761	\$115,361,926	\$10,690,459	(\$1,045,654)	\$0	\$0	\$0	\$125,006,731	3761	\$30,803,201	\$2,504,328	\$0	(\$1,045,654)	\$0	(\$269,177)	\$6,193	\$0	\$31,998,891
3762	\$62,159,262	\$232,132	(\$566,209)	\$0	(\$14,322)	\$0	\$61,810,864	3762	\$30,101,681	\$1,342,488	\$0	(\$566,209)	\$0	(\$223,384)	(\$498,020)	\$0	\$30,156,556
376G	\$141,518,776	\$5,373,897	\$0	\$0	(\$13,356)	\$0	\$146,879,318	376G	\$14,180,435	\$3,054,949	\$0	\$0	\$0	\$0	\$484,637	\$0	\$17,720,021
3780	\$4,843,208	\$2,081,900	\$0	\$0	(\$34,255)	\$0	\$6,890,853	3780	\$1,542,125	\$164,969	\$0	\$0	\$0	\$0	(\$20,077)	\$0	\$1,687,017
3790	\$14,032,716	\$665,938	\$0	\$0	(\$94,655)	\$0	\$14,603,999	3790	\$5,470,069	\$435,180	\$0	\$0	\$0	\$0	(\$114,268)	\$0	\$5,790,981
3801	\$66,653,051	\$3,523,883	(\$385,350)	\$0	(\$4,780)	\$0	\$69,786,805	3801	\$14,713,629	\$1,488,199	\$0	(\$385,350)	\$0	(\$256,017)	(\$4,886)	\$0	\$15,555,576
3802	\$1,738,352	\$34,605	(\$445,488)	\$0	(\$0)	\$0	\$1,327,469	3802	\$2,295,605	\$137,824	\$0	(\$445,488)	\$0	(\$295,969)	(\$272,621)	\$0	\$1,419,351
380G	\$44,883,146	\$4,110,685	\$0	\$0	\$0	\$0	\$48,993,831	380G	\$2,139,588	\$1,040,597	\$0	\$0	\$0	\$0	\$272,621	\$0	\$3,452,806
3810	\$22,386,759	\$975,620	(\$94,320)	\$0	\$0	\$0	\$23,268,059	3810	\$6,842,720	\$806,432	\$0	(\$94,320)	\$0	(\$37,060)	(\$173,656)	\$0	\$7,344,116
3811	\$2,236,536	\$66,498	\$0	\$0	\$0	\$0	\$2,303,034	3811	\$1,355,967	\$96,764	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452,731
3820	\$17,991,110	\$248,812	\$0	\$0	\$0	\$0	\$18,239,922	3820	\$4,510,962	\$570,738	\$0	\$0	\$0	\$0	\$169,050	\$0	\$5,250,750
3821	\$593,040	\$0	\$0	\$0	\$0	\$0	\$593,040	3821	\$268,026	\$15,420	\$0	\$0	\$0	\$0	\$0	\$0	\$283,446
3830	\$6,695,727	\$167,912	(\$4,531)	\$0	\$0	\$0	\$6,859,108	3830	\$2,909,271	\$222,282	\$0	(\$4,531)	\$0	(\$838)	\$4,607	\$0	\$3,130,791
3840	\$1,053,753	\$27,646	\$0	\$0	\$0	\$0	\$1,081,399	3840	\$665,282	\$28,730	\$0	\$0	\$0	\$0	\$0	\$0	\$694,012
3850	\$1,890,725	\$37,850	(\$45,547)	\$0	\$0	\$0	\$1,883,028	3850	\$1,230,172	\$40,830	\$0	(\$45,547)	\$0	(\$6,901)	\$6,225	\$0	\$1,224,779
3870	\$3,104,302	\$354,400	\$0	\$0	\$0	\$0	\$3,458,702	3870	\$1,367,694	\$129,126	\$0	\$0	\$0	\$0	\$0	\$0	\$1,496,820
3890	\$1,359,043	\$525,000	\$0	\$0	\$0	\$0	\$1,884,043	3890	\$1,318	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,318
3900	\$10,646,372	\$3,481,788	(\$41,870)	\$0	\$5,894	\$0	\$14,092,184	3900	\$893,260	\$248,388	\$0	(\$41,870)	\$0	\$0	\$0	\$0	\$1,099,778
3910	\$1,854,226	\$1,141,216	(\$231,790)	\$0	(\$469,211)	\$0	\$2,294,441	3910	\$836,757	\$170,221	\$0	(\$231,790)	\$0	\$0	\$0	\$0	\$775,188
3912	\$309,093	\$0	(\$5,251)	\$0	\$70,951	\$0	\$374,792	3912	(\$140,378)	\$243,375	\$0	(\$5,251)	\$0	\$0	\$0	\$0	\$97,746
3913	\$619,668	\$150,000	(\$379,122)	\$0	\$368,106	\$0	\$758,651	3913	(\$21,873)	\$39,657	\$0	(\$379,122)	\$0	\$0	\$0	\$0	(\$361,338)
3914	\$7,197,450	\$86,500	\$0	\$0	\$0	\$0	\$7,283,950	3914	\$2,688,686	\$732,388	\$0	\$0	\$0	\$0	\$0	\$0	\$3,421,074
3921	\$367,130	\$215,000	(\$58,922)	\$0	(\$224,614)	\$0	\$298,594	3921	\$214,756	\$68,414	\$0	(\$58,922)	\$14,000	\$0	(\$93,935)	\$0	\$144,313
3922	\$5,946,652	\$773,893	(\$287,324)	\$0	\$259,003	\$0	\$6,692,224	3922	\$2,631,860	\$508,970	\$0	(\$287,324)	\$62,000	\$0	(\$36,071)	\$0	\$2,879,435
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$79,064	\$0	\$0	\$0	(\$15,599)	\$0	\$63,465	3924	\$45,939	\$4,584	\$0	\$0	\$0	\$0	\$0	\$0	\$50,523
3930	\$29,982	\$0	(\$524)	\$0	\$0	\$0	\$29,458	3930	\$14,380	\$969	\$0	(\$524)	\$0	\$0	\$0	\$0	\$14,825
3940	\$1,115,043	\$271,504	(\$29,475)	\$0	\$9,737	\$0	\$1,366,809	3940	\$604,290	\$92,987	\$0	(\$29,475)	\$0	\$0	\$1,947	\$0	\$669,749
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$1,412,159	\$357,895	\$0	\$0	\$15,788	\$0	\$1,785,842	3960	\$973,436	\$78,983	\$0	\$0	\$0	\$0	\$1,049	\$0	\$1,053,468
3970	\$2,628,479	\$11,000	(\$296,216)	\$0	\$7,784	\$0	\$2,351,047	3970	\$1,031,238	\$199,182	\$0	(\$296,216)	\$0	\$0	\$0	\$0	\$934,204
3980	\$372,105	\$500	(\$20,178)	\$0	\$16,477	\$0	\$368,904	3980	\$227,271	\$30,528	\$0	(\$20,178)	\$0	\$0	\$0	\$0	\$237,621
3990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	3990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$543,280,748	\$35,649,907	(\$3,937,773)	\$0	(\$128,290)	\$0	\$0	\$574,864,595	\$130,898,524	\$14,537,402	\$0	(\$3,937,773)	\$76,000	(\$1,089,346)	(\$278,750)	\$0	\$0	\$140,206,062

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

**Actual/Projected Monthly Plant in Service Additions**

**2022**

PLANT IN SERVICE														2022 Additions
Plant Account	Actual January	Actual February	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	2022 Additions	
3010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3020	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3740	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3750	\$0	\$0	\$21,687	\$0	\$0	\$21,687	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$43,375
3761	\$213,870	\$268,769	\$2,624,128	\$488,367	\$488,367	\$2,208,692	\$543,266	\$543,266	\$838,105	\$543,266	\$488,367	\$1,441,997	\$10,690,459	
3762	\$0	\$0	\$203,288	\$0	\$0	\$28,844	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$232,132
376G	\$879,049	\$966,348	\$1,718,500	\$755,000	\$540,000	\$265,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,373,897
3780	\$29,045	\$38,727	\$48,409	\$77,454	\$77,454	\$77,454	\$87,136	\$87,136	\$87,136	\$87,136	\$77,454	\$1,307,360	\$2,081,900	
3790	\$0	\$0	\$17,069	\$0	\$0	\$17,069	\$0	\$0	\$0	\$0	\$0	\$631,800	\$665,938	
3801	\$106,883	\$141,903	\$176,923	\$281,984	\$281,984	\$281,984	\$317,004	\$317,004	\$317,004	\$317,004	\$281,984	\$702,225	\$3,523,883	
3802	\$0	\$0	\$17,302	\$0	\$0	\$17,302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34,605
380G	\$192,112	\$218,573	\$1,050,000	\$550,000	\$550,000	\$450,000	\$400,000	\$300,000	\$300,000	\$100,000	\$0	\$0	\$4,110,685	
3810	\$29,380	\$39,115	\$48,850	\$78,057	\$78,057	\$78,057	\$87,792	\$87,792	\$87,792	\$87,792	\$78,057	\$194,881	\$975,620	
3811	\$0	\$0	\$0	\$0	\$0	\$0	\$11,083	\$11,083	\$11,083	\$11,083	\$11,083	\$11,083	\$11,083	\$66,498
3820	\$10,085	\$12,082	\$14,079	\$20,069	\$20,069	\$20,069	\$22,066	\$22,066	\$22,066	\$22,066	\$20,069	\$44,030	\$248,812	
3821	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3830	\$6,700	\$8,068	\$9,435	\$13,537	\$13,537	\$13,537	\$14,904	\$14,904	\$14,904	\$14,904	\$13,537	\$29,944	\$167,912	
3840	\$1,121	\$1,342	\$1,564	\$2,230	\$2,230	\$2,230	\$2,452	\$2,452	\$2,452	\$2,452	\$2,230	\$4,892	\$27,646	
3850	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,850	\$37,850	
3870	\$10,632	\$14,176	\$17,720	\$28,352	\$28,352	\$28,352	\$31,896	\$31,896	\$31,896	\$31,896	\$28,352	\$70,880	\$354,400	
3890	\$40,283	\$40,933	\$41,583	\$43,533	\$43,533	\$43,533	\$44,183	\$44,183	\$44,184	\$44,184	\$43,534	\$51,334	\$525,000	
3900	\$0	\$0	\$153,394	\$0	\$0	\$153,394	\$0	\$0	\$0	\$0	\$0	\$3,175,000	\$3,481,788	
3910	\$3,300	\$4,400	\$5,500	\$8,800	\$1,022,176	\$8,800	\$27,740	\$9,900	\$9,900	\$9,900	\$8,800	\$22,000	\$1,141,216	
3912	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3913	\$4,500	\$6,000	\$7,500	\$12,000	\$12,000	\$12,000	\$13,500	\$13,500	\$13,500	\$13,500	\$12,000	\$30,000	\$150,000	
3914	\$2,595	\$3,460	\$4,325	\$6,920	\$6,920	\$6,920	\$7,785	\$7,785	\$7,785	\$7,785	\$6,920	\$17,300	\$86,500	
3921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,000	\$0	\$0	\$215,000	
3922	\$0	\$0	\$54,332	\$0	\$0	\$37,811	\$0	\$0	\$0	\$681,750	\$0	\$0	\$773,893	
3923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3940	\$7,662	\$10,216	\$20,822	\$20,432	\$20,432	\$28,484	\$22,986	\$22,986	\$22,986	\$22,986	\$20,432	\$51,080	\$271,504	
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$3,150	\$4,200	\$131,697	\$8,400	\$8,400	\$134,848	\$9,450	\$9,450	\$9,450	\$9,450	\$8,400	\$21,000	\$357,895	
3970	\$0	\$0	\$5,500	\$0	\$0	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,000
3980	\$15	\$20	\$25	\$40	\$40	\$40	\$45	\$45	\$45	\$45	\$40	\$100	\$500	
3990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,540,382	\$1,778,333	\$6,393,633	\$2,395,173	\$3,193,549	\$3,941,606	\$1,893,287	\$1,525,447	\$1,820,287	\$2,222,198	\$1,101,257	\$7,844,756	\$35,649,907	

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Actual/Projected Monthly Plant in Service Balances  
 2022

PLANT IN SERVICE															
Plant Account	Actual 12/31/2021	Actual January	Actual February	Prior Years Plant Adj.	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Net Additions
3010	\$23,328	\$23,328	\$23,328		\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$23,328	\$0
3020	\$14,132	\$14,132	\$14,132		\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$14,132	\$0
3030	\$213,641	\$213,641	\$213,641		\$213,641	\$213,641	\$213,641	\$213,641	\$213,641	\$213,641	\$213,641	\$213,641	\$213,641	\$213,641	\$0
3740	\$376,799	\$376,799	\$376,799		\$376,799	\$376,799	\$376,799	\$376,799	\$376,799	\$376,799	\$376,799	\$376,799	\$376,799	\$376,799	\$0
3741	\$33,410	\$33,410	\$33,410		\$33,410	\$33,410	\$33,410	\$33,410	\$33,410	\$33,410	\$33,410	\$33,410	\$33,410	\$33,410	\$0
3750	\$1,540,583	\$1,540,583	\$1,540,583	(\$11,239)	\$1,551,031	\$1,551,031	\$1,551,031	\$1,572,719	\$1,572,719	\$1,572,719	\$1,572,719	\$1,572,719	\$1,572,719	\$1,572,719	\$32,136
3761	\$115,361,926	\$115,556,699	\$115,800,891		\$118,162,612	\$118,604,472	\$119,046,333	\$121,034,765	\$121,526,043	\$122,017,321	\$122,773,660	\$123,264,938	\$123,706,799	\$125,006,731	\$9,644,805
3762	\$62,159,262	\$62,070,478	\$61,972,877	(\$14,322)	\$61,967,743	\$61,891,488	\$61,836,948	\$61,836,114	\$61,810,864	\$61,810,864	\$61,810,864	\$61,810,864	\$61,810,864	\$61,810,864	(\$348,398)
376G	\$141,518,776	\$142,397,825	\$143,364,173	(\$13,356)	\$145,069,318	\$145,824,318	\$146,364,318	\$146,629,318	\$146,879,318	\$146,879,318	\$146,879,318	\$146,879,318	\$146,879,318	\$146,879,318	\$5,360,542
3780	\$4,843,208	\$4,872,253	\$4,910,980	(\$34,255)	\$4,925,134	\$5,002,588	\$5,080,042	\$5,157,496	\$5,244,632	\$5,331,768	\$5,418,903	\$5,506,039	\$5,583,493	\$6,890,853	\$2,047,645
3790	\$14,032,716	\$14,032,716	\$14,032,716	(\$94,655)	\$13,955,130	\$13,955,130	\$13,955,130	\$13,972,199	\$13,972,199	\$13,972,199	\$13,972,199	\$13,972,199	\$13,972,199	\$14,603,999	\$571,283
3801	\$66,653,051	\$66,748,376	\$66,874,925	(\$4,780)	\$67,026,045	\$67,277,494	\$67,528,942	\$67,778,516	\$68,061,189	\$68,343,863	\$68,626,537	\$68,909,210	\$69,160,659	\$69,786,805	\$3,133,754
3802	\$1,738,352	\$1,717,532	\$1,693,844		\$1,597,354	\$1,537,749	\$1,478,144	\$1,446,679	\$1,403,330	\$1,370,818	\$1,338,306	\$1,327,469	\$1,327,469	\$1,327,469	(\$410,884)
380G	\$44,883,146	\$45,075,258	\$45,293,831		\$46,343,831	\$46,893,831	\$47,443,831	\$47,893,831	\$48,293,831	\$48,593,831	\$48,893,831	\$48,993,831	\$48,993,831	\$48,993,831	\$4,110,685
3810	\$22,386,759	\$22,413,305	\$22,448,643		\$22,492,774	\$22,563,285	\$22,633,795	\$22,704,306	\$22,783,610	\$22,862,914	\$22,942,217	\$23,021,521	\$23,092,032	\$23,268,059	\$881,300
3811	\$2,236,536	\$2,236,536	\$2,236,536		\$2,236,536	\$2,236,536	\$2,236,536	\$2,236,536	\$2,247,619	\$2,258,702	\$2,269,785	\$2,280,868	\$2,291,951	\$2,303,034	\$66,498
3820	\$17,991,110	\$18,001,195	\$18,013,277		\$18,027,355	\$18,047,424	\$18,067,493	\$18,087,562	\$18,109,627	\$18,131,693	\$18,153,758	\$18,175,824	\$18,195,893	\$18,239,922	\$248,812
3821	\$593,040	\$593,040	\$593,040		\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$593,040	\$0
3830	\$6,695,727	\$6,702,224	\$6,710,056		\$6,719,222	\$6,732,392	\$6,745,562	\$6,758,732	\$6,773,237	\$6,787,742	\$6,802,248	\$6,816,753	\$6,829,923	\$6,859,108	\$163,381
3840	\$1,053,753	\$1,054,874	\$1,056,216		\$1,057,780	\$1,060,010	\$1,062,240	\$1,064,470	\$1,066,922	\$1,069,373	\$1,071,825	\$1,074,277	\$1,076,507	\$1,081,399	\$27,646
3850	\$1,890,725	\$1,889,373	\$1,887,570		\$1,885,081	\$1,881,475	\$1,877,869	\$1,874,027	\$1,869,970	\$1,865,913	\$1,861,856	\$1,857,799	\$1,854,193	\$1,883,028	\$7,697
3870	\$3,104,302	\$3,114,934	\$3,129,110		\$3,146,830	\$3,175,182	\$3,203,534	\$3,231,886	\$3,263,782	\$3,295,678	\$3,327,574	\$3,359,470	\$3,387,822	\$3,458,702	\$354,400
3890	\$1,359,043	\$1,399,326	\$1,440,259		\$1,481,842	\$1,525,375	\$1,568,908	\$1,612,441	\$1,656,624	\$1,700,807	\$1,744,991	\$1,789,175	\$1,832,709	\$1,884,043	\$525,000
3900	\$10,646,372	\$10,646,372	\$10,610,396	\$5,894	\$10,763,790	\$10,763,790	\$10,763,790	\$10,917,184	\$10,917,184	\$10,917,184	\$10,917,184	\$10,917,184	\$10,917,184	\$14,092,184	\$3,445,812
3910	\$1,854,226	\$1,857,526	\$1,676,971	(\$469,211)	\$1,213,260	\$1,222,060	\$2,244,236	\$2,253,036	\$2,280,776	\$2,290,676	\$2,300,576	\$2,310,476	\$2,319,276	\$2,294,441	\$440,215
3912	\$309,093	\$309,093	\$309,093	\$70,951	\$380,044	\$380,044	\$380,044	\$380,044	\$380,044	\$380,044	\$380,044	\$380,044	\$380,044	\$374,792	\$65,699
3913	\$619,668	\$624,168	\$307,870	\$368,106	\$674,332	\$686,332	\$698,332	\$710,332	\$723,832	\$737,332	\$750,832	\$764,332	\$776,332	\$758,651	\$138,983
3914	\$7,197,450	\$7,200,045	\$7,203,505		\$7,207,830	\$7,214,750	\$7,221,670	\$7,228,590	\$7,236,375	\$7,244,160	\$7,251,945	\$7,259,730	\$7,266,650	\$7,283,950	\$86,500
3921	\$367,130	\$367,130	\$367,130	(\$224,614)	\$142,516	\$142,516	\$142,516	\$142,516	\$142,516	\$142,516	\$142,516	\$298,594	\$298,594	\$298,594	(\$68,536)
3922	\$5,946,652	\$5,946,652	\$5,946,652	\$259,003	\$6,243,912	\$6,243,912	\$6,243,912	\$6,271,434	\$6,271,434	\$6,271,434	\$6,271,434	\$6,692,224	\$6,692,224	\$6,692,224	\$745,572
3923	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	\$79,064	\$79,064	\$79,064	(\$15,599)	\$63,465	\$63,465	\$63,465	\$63,465	\$63,465	\$63,465	\$63,465	\$63,465	\$63,465	\$63,465	(\$15,599)
3930	\$29,982	\$29,982	\$29,982		\$29,982	\$29,982	\$29,982	\$29,982	\$29,982	\$29,982	\$29,982	\$29,982	\$29,982	\$29,982	(\$524)
3940	\$1,115,043	\$1,122,705	\$1,132,921	\$9,737	\$1,163,480	\$1,183,912	\$1,204,344	\$1,232,828	\$1,255,814	\$1,278,800	\$1,301,786	\$1,324,772	\$1,345,204	\$1,366,809	\$251,766
3950	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$1,412,159	\$1,415,309	\$1,419,509	\$15,788	\$1,566,994	\$1,575,394	\$1,583,794	\$1,718,642	\$1,728,092	\$1,737,542	\$1,746,992	\$1,756,442	\$1,764,842	\$1,785,842	\$373,683
3970	\$2,628,479	\$2,628,479	\$2,628,479	\$7,784	\$2,641,763	\$2,641,763	\$2,641,763	\$2,647,263	\$2,647,263	\$2,647,263	\$2,647,263	\$2,647,263	\$2,647,263	\$2,351,047	(\$277,432)
3980	\$372,105	\$372,120	\$372,140	\$16,477	\$388,642	\$388,682	\$388,722	\$388,762	\$388,807	\$388,852	\$388,897	\$388,942	\$388,982	\$388,904	(\$3,201)
3990	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$543,280,748	\$544,676,482	\$545,744,548	(\$128,290)	\$551,379,978	\$553,550,732	\$556,541,576	\$560,130,022	\$561,855,448	\$563,249,121	\$564,907,856	\$566,700,072	\$567,712,769	\$574,864,592	#####

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS															
FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade															
Actual/Projected Monthly Accruals															
2022															
RESERVES															
Plant	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Account	Rate	January	February	March	April	May	June	July	August	September	October	November	December	Total	
3010	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3020	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3030	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3740	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3741	5.5%	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$153	\$1,836
3750	2.5%	\$3,210	\$3,210	\$3,210	\$3,231	\$3,231	\$3,231	\$3,276	\$3,276	\$3,276	\$3,276	\$3,276	\$3,276	\$3,276	\$38,979
3761	2.1%	\$201,883	\$202,224	\$202,652	\$206,785	\$207,558	\$208,331	\$211,811	\$212,671	\$213,530	\$214,854	\$215,714	\$216,487	\$216,487	\$2,514,500
3762	2.2%	\$113,959	\$113,796	\$113,617	\$113,608	\$113,468	\$113,368	\$113,366	\$113,320	\$113,320	\$113,320	\$113,320	\$113,320	\$113,320	\$1,361,782
376G	2.1%	\$247,658	\$249,196	\$250,887	\$253,871	\$255,193	\$256,138	\$256,601	\$257,039	\$257,039	\$257,039	\$257,039	\$257,039	\$257,039	\$3,054,739
3780	3.5%	\$14,126	\$14,211	\$14,324	\$14,365	\$14,591	\$14,817	\$15,043	\$15,297	\$15,551	\$15,805	\$16,059	\$16,285	\$16,285	\$180,474
3790	3.1%	\$36,251	\$36,251	\$36,251	\$36,051	\$36,051	\$36,051	\$36,095	\$36,095	\$36,095	\$36,095	\$36,095	\$36,095	\$36,095	\$433,476
3801	2.2%	\$122,197	\$122,372	\$122,604	\$122,881	\$123,342	\$123,803	\$124,261	\$124,779	\$125,297	\$125,815	\$126,334	\$126,795	\$126,795	\$1,490,480
3802	9.2%	\$13,327	\$13,168	\$12,986	\$12,246	\$11,789	\$11,332	\$11,091	\$10,759	\$10,510	\$10,260	\$10,177	\$10,177	\$10,177	\$137,822
380G	2.2%	\$82,286	\$82,638	\$83,039	\$84,964	\$85,972	\$86,980	\$87,805	\$88,539	\$89,089	\$89,639	\$89,822	\$89,822	\$89,822	\$1,040,595
3810	3.6%	\$67,160	\$67,240	\$67,346	\$67,478	\$67,690	\$67,901	\$68,113	\$68,351	\$68,589	\$68,827	\$69,065	\$69,276	\$69,276	\$817,036
3811	4.3%	\$8,014	\$8,014	\$8,014	\$8,014	\$8,014	\$8,014	\$8,014	\$8,054	\$8,094	\$8,133	\$8,173	\$8,213	\$8,213	\$96,765
3820	3.2%	\$47,976	\$48,003	\$48,035	\$48,073	\$48,126	\$48,180	\$48,233	\$48,292	\$48,351	\$48,410	\$48,469	\$48,522	\$48,522	\$578,670
3821	2.6%	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$1,285	\$15,420
3830	3.3%	\$18,413	\$18,431	\$18,453	\$18,478	\$18,514	\$18,550	\$18,587	\$18,626	\$18,666	\$18,706	\$18,746	\$18,782	\$18,782	\$222,952
3840	2.7%	\$2,371	\$2,373	\$2,376	\$2,380	\$2,385	\$2,390	\$2,395	\$2,401	\$2,406	\$2,412	\$2,417	\$2,422	\$2,422	\$28,728
3850	2.3%	\$3,624	\$3,621	\$3,618	\$3,613	\$3,606	\$3,599	\$3,592	\$3,584	\$3,576	\$3,569	\$3,561	\$3,554	\$3,554	\$43,117
3870	4.0%	\$10,348	\$10,383	\$10,430	\$10,489	\$10,584	\$10,678	\$10,773	\$10,879	\$10,986	\$11,092	\$11,198	\$11,293	\$11,293	\$129,133
3890	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3900	2.3%	\$20,406	\$20,406	\$20,337	\$20,631	\$20,631	\$20,631	\$20,925	\$20,925	\$20,925	\$20,925	\$20,925	\$20,925	\$20,925	\$248,592
3910	7.1%	\$11,037	\$11,057	\$9,982	\$7,222	\$7,274	\$13,359	\$13,411	\$13,576	\$13,635	\$13,694	\$13,753	\$13,805	\$13,805	\$141,805
3912	10.0%	\$2,576	\$2,576	\$2,576	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$3,167	\$36,231
3913	5.0%	\$2,582	\$2,601	\$1,283	\$2,810	\$2,860	\$2,910	\$2,960	\$3,016	\$3,072	\$3,128	\$3,185	\$3,235	\$3,235	\$33,642
3914	10.0%	\$59,979	\$60,000	\$60,029	\$60,065	\$60,123	\$60,181	\$60,238	\$60,303	\$60,368	\$60,433	\$60,498	\$60,555	\$60,555	\$722,772
3921	17.4%	\$5,323	\$5,323	\$5,323	\$2,066	\$2,066	\$2,066	\$2,066	\$2,066	\$2,066	\$2,066	\$4,330	\$4,330	\$4,330	\$39,091
3922	8.4%	\$41,627	\$41,627	\$41,627	\$43,707	\$43,707	\$43,707	\$43,900	\$43,900	\$43,900	\$43,900	\$46,846	\$46,846	\$46,846	\$525,294
3923	8.2%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3924	5.8%	\$382	\$382	\$382	\$307	\$307	\$307	\$307	\$307	\$307	\$307	\$307	\$307	\$307	\$3,909
3930	3.8%	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$1,152
3940	6.7%	\$6,195	\$6,237	\$6,294	\$6,464	\$6,577	\$6,691	\$6,849	\$6,977	\$7,104	\$7,232	\$7,360	\$7,473	\$7,473	\$81,453
3950	5.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	5.1%	\$6,002	\$6,015	\$6,033	\$6,660	\$6,695	\$6,731	\$7,304	\$7,344	\$7,385	\$7,425	\$7,465	\$7,501	\$7,501	\$82,560
3970	7.7%	\$16,849	\$16,849	\$16,849	\$16,934	\$16,934	\$16,934	\$16,970	\$16,970	\$16,970	\$16,970	\$16,970	\$16,970	\$16,970	\$203,169
3980	5.9%	\$1,824	\$1,824	\$1,824	\$1,905	\$1,905	\$1,905	\$1,906	\$1,906	\$1,906	\$1,906	\$1,907	\$1,907	\$1,907	\$22,625
3990	20.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,169,119	\$1,171,562	\$1,171,915	\$1,179,999	\$1,183,894	\$1,193,486	\$1,200,593	\$1,203,953	\$1,206,714	\$1,209,939	\$1,217,712	\$1,219,913	\$1,219,913	\$14,328,799



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

ACCT.	DESCRIPTION	2018			2019			2020			2021		
		TOTAL RET.	2018 NET SAL. - (COR)	2018 NET SAL. %	TOTAL RET.	2019 NET SAL. - (COR)	2019 NET SAL. %	TOTAL RET.	2020 NET SAL. - (COR)	2020 NET SAL. %	TOTAL RET.	2021 NET SAL. - (COR)	2021 NET SAL. %
3010	Organization	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3020	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3030	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3740	Land	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3741	Land Rights	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3750	Structures & Improvements	\$0	\$0		\$0	\$0		\$469,222	(\$8,200)	(1.75%)	\$0	\$0	
3761	Mains - Plastic	\$140,511	(\$306,422)	(218.08%)	\$210,843	(\$186,615)	(88.51%)	\$38,011	(\$212,441)	(558.89%)	\$116,345	(\$66,823)	(57.44%)
3762	Mains - Other	\$417,220	(\$102,359)	(24.53%)	\$386,561	(\$341,891)	(88.44%)	\$219,490	(\$547,948)	(249.65%)	\$114,295	(\$792,501)	(693.38%)
376G	Mains - GRIP	\$0	(\$304,621)		\$0	(\$91,995)		\$0	(\$10,473)		\$0	(\$77,549)	
3780	Meas. & Reg. Station Equip - General	\$0	(\$7,864)		\$1,543	(\$20,792)	(1,347.69%)	\$0	\$0		\$0	(\$16,565)	
3790	Meas. & Reg. Station Equip - City Gate	\$0	(\$47,765)		\$0	(\$118,201)		\$0	\$0		\$0	\$0	
3801	Services - Plastic	\$301,683	(\$324,878)	(107.69%)	\$339,686	(\$397,878)	(117.13%)	\$522,331	(\$437,102)	(83.68%)	\$638,221	(\$113,980)	(17.86%)
3802	Services - Other	\$112,655	(\$104,171)	(92.47%)	\$72,250	(\$350,282)	(484.82%)	\$51,439	(\$84,810)	(164.87%)	\$13,955	(\$204,787)	(1,467.5%)
380G	Services - GRIP	\$0	(\$159,168)		\$0	(\$15,878)		\$0	(\$15,202)		\$0	(\$82,373)	
3810	Meters	\$0	\$0		\$334,861	(\$45)	(.01%)	\$233,414	\$0		\$163,484	\$0	
3811	Meters - AMR Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3820	Meter Installations	\$3,251	(\$61,427)	(1,889.32%)	\$17,344	(\$41,374)	(238.55%)	\$0	(\$39,828)		\$0	(\$88,704)	
3821	Meter Installations - MTU/DCU	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3830	Regulators	\$30,425	\$0		\$15,612	(\$9,545)	(61.14%)	\$11,591	(\$35)	(.3%)	\$9,035	\$0	
3840	Regulator Installations	\$1,501	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3850	Indust. Meas. & Reg. Station Equip.	\$0	\$0		\$0	\$0		\$0	(\$6,225)		\$0	\$0	
3870	Other Equipment	\$0	\$0		\$0	\$0		\$89,547	\$0		\$0	\$0	
3890	Land & Land Rights	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3900	Structures & Improvements	\$0	\$0		\$84,754	\$0		\$101,950	\$0		\$0	\$0	
3910	Office Equipment	\$20,651	\$0		\$117,964	\$0		\$50,481	\$0		\$29,119	\$0	
3912	Computer Equipment	\$0	\$0		\$1,213	\$0		\$740,056	\$0		\$148,351	\$0	
3913	Office Furniture	\$0	\$0		\$363,443	\$18,000	4.95%	\$55,495	\$0		\$1,750	\$0	
3914	Computer Software	\$0	\$0		\$12,311	\$0		\$2,584,298	\$0		\$28,395	\$0	
3921	Transportation - Cars	\$45,859	\$0		\$19,779	\$0		\$0	\$0		\$0	\$0	
3922	Transportation - Light Trucks & Vans	\$1,222,788	\$198,087	16.2%	\$228,908	\$21,806	9.53%	\$129,559	\$18,953	14.63%	\$415,436	\$74,577	17.95%
3923	Transportation - Heavy Trucks & Vans	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3924	Transportation - Trailers	\$17,685	\$0		\$7,856	\$0		\$0	\$0		\$0	\$0	
3930	Stores Equipment	\$0	\$0		\$7,117	\$0		\$0	\$0		\$0	\$0	
3940	Tools, Shop & Garage Equipment	\$0	\$0		\$319,244	\$0		\$93,283	\$0		\$21,726	\$0	
3950	Laboratory Equipment	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
3960	Power Operated Equipment	\$0	\$0		\$40,024	\$4,800	11.99%	\$21,533	\$0		\$60,902	\$0	
3970	Communications Equipment	\$0	\$0		\$195,703	\$0		\$558,711	\$0		\$90,946	\$0	
3980	Miscellaneous Equipment	\$0	\$0		\$54,626	\$0		\$31,574	\$0		\$0	\$0	
3990	Other Tangible Property	\$0	\$0		\$0	\$0		\$24,970	\$0		\$0	\$0	
<b>TOTALS</b>		<b>\$2,314,228</b>	<b>(\$1,220,586)</b>		<b>\$2,831,640</b>	<b>(\$1,529,890)</b>		<b>\$6,026,955</b>	<b>(\$1,343,310)</b>		<b>\$1,851,960</b>	<b>(\$1,368,705)</b>	

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

ACCT.	DESCRIPTION	2022			---- 5 Year Total ----			Prior Period Adj. (Recorded in 2022)		---- Adj. 5 Year Total ----		
		TOTAL RET.	2022 NET SAL. - (COR)	2022 NET SAL. %	TOTAL RET.	TOTAL NET SAL. - (COR)	TOTAL NET SAL. %	RET.	NET SAL. - (COR)	TOTAL RET.	TOTAL NET SAL. - (COR)	TOTAL NET SAL. %
3010	Organization	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3020	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3030	Miscellaneous Intangible Plant	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3740	Land	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3741	Land Rights	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3750	Structures & Improvements	\$0	\$0		\$469,222	(\$8,200)	(1.75%)	\$11,239	\$0	\$480,461	(\$8,200)	(1.71%)
3761	Mains - Plastic	\$1,045,654	(\$269,177)	(25.74%)	\$1,551,364	(\$1,041,479)	(67.13%)	\$0	\$6,193	\$1,551,364	(\$1,035,286)	(66.73%)
3762	Mains - Other	\$666,209	(\$223,384)	(39.45%)	\$1,703,775	(\$2,008,082)	(117.86%)	\$14,321	(\$497,054)	\$1,718,096	(\$2,505,136)	(145.81%)
3766	Mains - GRIP	\$0	\$0		\$0	(\$484,637)		\$0	\$484,637	\$0	\$0	
3780	Meas. & Reg. Station Equip - General	\$0	\$0		\$1,543	(\$45,221)	(2,930.72%)	\$34,255	\$14,357	\$35,798	(\$30,864)	(86.22%)
3790	Meas. & Reg. Station Equip - City Gate	\$0	\$0		\$0	(\$165,966)		\$94,655	(\$14,357)	\$94,655	(\$180,323)	(190.51%)
3801	Services - Plastic	\$385,350	(\$256,017)	(66.44%)	\$2,187,271	(\$1,529,854)	(69.94%)	\$4,780	\$0	\$2,192,051	(\$1,529,854)	(69.79%)
3802	Services - Other	\$445,488	(\$295,969)	(66.44%)	\$695,786	(\$1,040,020)	(149.47%)	\$0	(\$272,621)	\$695,786	(\$1,312,641)	(188.66%)
380G	Services - GRIP	\$0	\$0		\$0	(\$272,621)		\$0	\$272,621	\$0	(\$0)	
3810	Meters	\$94,320	(\$37,060)	(39.29%)	\$826,079	(\$37,105)	(4.49%)	\$0	(\$173,656)	\$826,079	(\$210,761)	(25.51%)
3811	Meters - AMR Equipment	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3820	Meter Installations	\$0	\$0		\$20,595	(\$231,332)	(1,123.24%)	\$0	\$169,050	\$20,595	(\$62,282)	(302.41%)
3821	Meter Installations - MTU/DCU	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3830	Regulators	\$4,531	(\$838)	(18.49%)	\$71,195	(\$10,417)	(14.63%)	\$0	\$4,607	\$71,195	(\$5,811)	(8.16%)
3840	Regulator Installations	\$0	\$0		\$1,501	\$0		\$0	\$0	\$1,501	\$0	
3850	Indust. Meas. & Reg. Station Equip.	\$45,547	(\$6,901)	(15.15%)	\$45,547	(\$13,126)	(28.82%)	\$0	\$6,225	\$45,547	(\$6,901)	(15.15%)
3870	Other Equipment	\$0	\$0		\$89,547	\$0		\$0	\$0	\$89,547	\$0	
3890	Land & Land Rights	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3900	Structures & Improvements	\$41,870	\$0		\$228,574	\$0		\$0	\$0	\$228,574	\$0	
3910	Office Equipment	\$231,790	\$0		\$450,006	\$0		\$0	\$0	\$450,006	\$0	
3912	Computer Equipment	\$5,251	\$0		\$894,871	\$0		\$0	\$0	\$894,871	\$0	
3913	Office Furniture	\$379,122	\$0		\$799,810	\$18,000	2.25%	\$0	\$0	\$799,810	\$18,000	2.25%
3914	Computer Software	\$0	\$0		\$2,625,004	\$0		\$0	\$0	\$2,625,004	\$0	
3921	Transportation - Cars	\$58,922	\$14,000	23.76%	\$124,560	\$14,000	11.24%	\$0	\$15,300	\$124,560	\$29,300	23.52%
3922	Transportation - Light Trucks & Vans	\$287,324	\$62,000	21.58%	\$2,284,015	\$375,423	16.44%	\$0	\$32,216	\$2,284,015	\$407,639	17.85%
3923	Transportation - Heavy Trucks & Vans	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3924	Transportation - Trailers	\$0	\$0		\$25,541	\$0		\$0	\$0	\$25,541	\$0	
3930	Stores Equipment	\$524	\$0		\$7,641	\$0		\$0	\$0	\$7,641	\$0	
3940	Tools, Shop & Garage Equipment	\$29,475	\$0		\$463,729	\$0		\$0	\$0	\$463,729	\$0	
3950	Laboratory Equipment	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
3960	Power Operated Equipment	\$0	\$0		\$122,459	\$4,800	3.92%	\$0	\$0	\$122,459	\$4,800	3.92%
3970	Communications Equipment	\$296,216	\$0		\$1,141,577	\$0		\$0	\$0	\$1,141,577	\$0	
3980	Miscellaneous Equipment	\$20,178	\$0		\$106,378	\$0		\$0	\$0	\$106,378	\$0	
3990	Other Tangible Property	\$0	\$0		\$24,970	\$0		\$0	\$0	\$24,970	\$0	
<b>TOTALS</b>		<b>\$3,937,773</b>	<b>(\$1,013,346)</b>		<b>\$16,962,560</b>	<b>(\$6,475,837)</b>		<b>\$159,249</b>	<b>\$47,516</b>	<b>\$17,121,809</b>	<b>(\$6,428,321)</b>	

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

**Projected - Aged Vehicle Listing**  
**December 31, 2022**

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FN	3921	2011 Ford Fusion SD	2012	\$34,680	10.5	\$364,141
FN	3921	2012 Toyota Camry	2012	\$24,242	10.5	\$254,544
FN	3921	2021 Chevy Silverado 2500	2021	\$50,091	1.5	\$75,137
FC	3921	2018 FORD ESCAPE	2018	\$32,194	4.5	\$144,873
FC	3921	2018 GMC Sierra	2018	\$37,000	4.5	\$166,500
FC	3921	2018 FORD EDGE	2018	\$27,551	4.5	\$123,980
FC	3921	2018 CHEV. EQUINOX	2018	\$26,893	4.5	\$121,019
FC	3921	2018 Ford Escape	2019	\$29,608	3.5	\$103,628
FC	3921	2020 Subaru Ascent	2020	\$36,577	2.5	\$91,443
FC	3921	2011 Toyota Camry - Common	2011	\$27,389	11.5	\$314,974
FC	3921	2014 Toyota Avalon - Common	2014	\$31,204	8.5	\$265,237
FC	3921	2015 Toyota Camry	2015	\$25,000	7.5	\$187,500
FC	3921	FC - Salvage Closed out to Plant Instead of Reserves	2020	(\$7,000)	2.5	(\$17,500)
FC	3921	FC - Salvage Closed out to Plant Instead of Reserves	2019	(\$8,300)	3.5	(\$29,050)
	3921	<b>2021 Actual Total</b>		<b>\$367,130</b>	<b>5.9</b>	<b>\$2,166,424</b>
	3921	2022 Projected Additions	2022	\$215,000	0.5	\$107,500
	3921	2022 Projected Retirements	2022	(\$58,922)	10.5	(\$618,685)
	3921	Prior Years Corrections Recorded 2022	Various	(\$224,614)	3.5	(\$780,028)
	3921	<b>2022 Projected Total</b>		<b>\$298,593</b>	<b>2.9</b>	<b>\$875,212</b>
FN	3922	2005 CHEVY C5500	2005	\$39,433	17.5	\$690,078
FN	3922	2006 Chevy Silverado Ext Cab	2006	\$21,019	16.5	\$346,814
FN	3922	2006 GMC Sierra Ext Cab	2006	\$22,473	16.5	\$370,805
FN	3922	2007 GMC 2500 Ext Cab	2007	\$35,245	15.5	\$546,298
FN	3922	2007 GMC Sierra Ext Cab	2007	\$22,434	15.5	\$347,727
FN	3922	2007 Chevy Colorado	2007	\$22,187	15.5	\$343,899
FN	3922	2007 GMC 2500 Ext Cab	2007	\$36,326	15.5	\$563,053
FN	3922	2009 GMC 5500	2008	\$46,952	14.5	\$680,804
FN	3922	2008 Ford Ranger	2008	\$14,831	14.5	\$215,050
FN	3922	2009 GMC C5500 Dump Truck	2009	\$61,961	13.5	\$836,474
FN	3922	2010 Chevy 2500 Cargo Van	2010	\$31,222	12.5	\$390,275
FN	3922	2010 Chevy Silverado	2010	\$31,596	12.5	\$394,950
FN	3922	2010 Ford F-150	2010	\$26,058	12.5	\$325,725
FN	3922	2010 Chevy 2500 Cargo Van	2010	\$31,209	12.5	\$390,113
FN	3922	2011 GMC Savana Pro 2500	2011	\$35,449	11.5	\$407,664
FN	3922	2011 Chevy Silverado	2011	\$33,528	11.5	\$385,572
FN	3922	2011 Chevy Silverado 2500	2011	\$42,505	11.5	\$488,808
FN	3922	2012 Ford F550	2011	\$82,830	11.5	\$952,545
FN	3922	2011 Ford Ranger	2011	\$21,124	11.5	\$242,926
FN	3922	2012 Ford F-150	2012	\$33,575	10.5	\$352,538
FN	3922	2012 Ford F-150	2012	\$29,277	10.5	\$307,409
FN	3922	2012 Ford F-150	2012	\$28,903	10.5	\$303,482
FN	3922	2012 Ford F-150	2012	\$27,228	10.5	\$285,894
FN	3922	2012 Ford F-150	2012	\$27,871	10.5	\$292,646
FN	3922	2012 Ford F-150	2012	\$27,871	10.5	\$292,646

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Projected - Aged Vehicle Listing  
 December 31, 2022

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FN	3922	2012 Ford F-150	2012	\$31,990	10.5	\$335,895
FN	3922	2012 Ford F-150	2012	\$32,283	10.5	\$338,972
FN	3922	2013 Ford F-150	2012	\$29,071	10.5	\$305,246
FN	3922	2012 Chevy Silverado	2012	\$32,969	10.5	\$346,175
FN	3922	2013 FORD F150	2013	\$30,053	9.5	\$285,504
FN	3922	2013 Ford F-150	2013	\$33,328	9.5	\$316,616
FN	3922	2013 Ford F-150	2013	\$38,163	9.5	\$362,549
FN	3922	2013 GMC Savana	2013	\$36,333	9.5	\$345,164
FN	3922	2013 GMC Savana	2013	\$36,058	9.5	\$342,551
FN	3922	2013 GMC Savana	2013	\$36,058	9.5	\$342,551
FN	3922	2013 GMC Savana	2013	\$36,058	9.5	\$342,551
FN	3922	2013 GMC Savana	2013	\$36,058	9.5	\$342,551
FN	3922	2013 GMC Savana	2013	\$36,058	9.5	\$342,551
FN	3922	2013 Ford F-150	2013	\$29,703	9.5	\$282,179
FN	3922	2013 FORD F-550	2013	\$84,808	9.5	\$805,676
FN	3922	2013 Toyota Tundra	2013	\$33,056	9.5	\$314,032
FN	3922	2014 GMC Savana 2500	2013	\$39,668	9.5	\$376,846
FN	3922	2014 GMC Savana 2500	2013	\$36,905	9.5	\$350,598
FN	3922	2013 Ford F-150	2013	\$30,014	9.5	\$285,133
FN	3922	2013 Toyota Tacoma	2013	\$26,103	9.5	\$247,979
FN	3922	2013 Toyota Tacoma	2013	\$25,968	9.5	\$246,696
FN	3922	2013 Toyota Tacoma	2013	\$24,623	9.5	\$233,919
FN	3922	2013 FORD F-550	2013	\$87,440	9.5	\$830,680
FN	3922	2013 Chevy Express 2500	2013	\$36,351	9.5	\$345,335
FN	3922	2015 GMC SAVANA 2500	2014	\$39,565	8.5	\$336,303
FN	3922	2015 Ford F550 4X2	2014	\$82,179	8.5	\$698,522
FN	3922	2014 Ford F150	2014	\$38,111	8.5	\$323,944
FN	3922	2015 GMC SAVANA PRO	2014	\$38,870	8.5	\$330,395
FN	3922	2015 GMC SAVANA PRO	2014	\$38,870	8.5	\$330,395
FN	3922	2014 Ford F-150	2014	\$38,280	8.5	\$325,380
FN	3922	2014 Toyota Tacoma	2014	\$27,916	8.5	\$237,286
FN	3922	2014 Toyota Tacoma	2014	\$27,916	8.5	\$237,286
FN	3922	2015 FORD F-550	2015	\$83,693	7.5	\$627,698
FN	3922	2015 F-150	2015	\$37,757	7.5	\$283,178
FN	3922	2015 GMC Savana Pro 2500	2015	\$40,444	7.5	\$303,330
FN	3922	2015 Chevy Silverado	2015	\$37,822	7.5	\$283,665
FN	3922	2015 FORD F-150 4X2 SU	2015	\$35,299	7.5	\$264,743
FN	3922	2015 GMC SAVANA 2500	2015	\$38,855	7.5	\$291,413
FN	3922	2015 GMC SAVANA 2500	2015	\$39,481	7.5	\$296,108
FN	3922	2016 Ford F-550	2016	\$59,703	6.5	\$388,070
FN	3922	2016 Ford F-550	2016	\$10,703	6.5	\$69,570
FN	3922	2016 JEEP GRAND CHEROK	2016	\$32,266	6.5	\$209,729
FN	3922	2016 Ford F-550	2016	\$57,741	6.5	\$375,317
FN	3922	2016 Ford Transit Van	2016	\$38,914	6.5	\$252,941
FN	3922	2016 FORD F-150 4X4 SU	2016	\$42,093	6.5	\$273,605

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

Projected - Aged Vehicle Listing  
December 31, 2022

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FN	3922	2017 Ford F550	2017	\$65,784	5.5	\$361,812
FN	3922	2017 Ford F550	2017	\$64,707	5.5	\$355,889
FN	3922	2017 Ford F350	2017	\$59,449	5.5	\$326,970
FN	3922	2017 Chevy Silverado 1500	2018	\$46,954	4.5	\$211,293
FN	3922	2018 GMC Sierra	2018	\$46,271	4.5	\$208,220
FN	3922	2018 Chev Express	2018	\$46,282	4.5	\$208,269
FN	3922	2018 GMC Sierra	2018	\$47,673	4.5	\$214,529
FN	3922	2018 FORD TRANSIT VAN	2018	\$40,826	4.5	\$183,717
FN	3922	2018 FORD TRANSIT VAN Repairs	2018	\$3,451	4.5	\$15,530
FN	3922	2018 GMC Sierra	2018	\$49,151	4.5	\$221,180
FN	3922	2018 Ford F-350	2018	\$53,694	4.5	\$241,623
FN	3922	2018 FORD F-150	2018	\$39,979	4.5	\$179,906
FN	3922	2018 FORD F-150	2018	\$40,665	4.5	\$182,993
FN	3922	2018 FORD F-150	2018	\$42,729	4.5	\$192,281
FN	3922	2018 FORD F-150	2018	\$43,090	4.5	\$193,905
FN	3922	2018 Chevy Silverado 1500	2019	\$41,531	3.5	\$145,359
FN	3922	2019 GMC 3500	2019	\$51,156	3.5	\$179,046
FN	3922	2019 Chevy Silverado 2500	2019	\$47,430	3.5	\$166,005
FN	3922	2015 Chevy Silverado - New Transmission	2019	\$4,277	3.5	\$14,970
FN	3922	2014 Chevy Silverado - New Cover	2019	\$5,580	3.5	\$19,530
FN	3922	2020 Chevrolet Silverado 1500	2020	\$43,749	2.5	\$109,373
FN	3922	2020 Chevy Express Van	2020	\$51,084	2.5	\$127,710
FN	3922	2020 GMC KUV Van	2020	\$49,196	2.5	\$122,990
FN	3922	2020 GMC KUV Van	2020	\$49,248	2.5	\$123,120
FN	3922	2020 Chevrolet Silverado 1500	2020	\$49,417	2.5	\$123,543
FN	3922	Transmission Veh. 688 - 2016 Ford Transit Van	2020	\$4,650	2.5	\$11,625
FN	3922	Transmission Veh. 658 - 2013 GMC Savana	2020	\$4,490	2.5	\$11,225
FN	3922	2020 Chevy Express Van	2020	\$36,286	2.5	\$90,715
FN	3922	2019 Chevy Silverado 2500	2020	\$46,017	2.5	\$115,043
FN	3922	2020 Ford F-150	2020	\$41,966	2.5	\$104,915
FN	3922	2012 Ford F-550 - Engine Replacement	2020	\$18,476	2.5	\$46,190
FN	3922	2021 Dodge Ram 1500	2021	\$51,345	1.5	\$77,018
FN	3922	2021 GMC Sierra 1500	2021	\$43,860	1.5	\$65,790
FN	3922	2021 GMC Sierra 3500	2021	\$59,470	1.5	\$89,205
FN	3922	Engine for Truck 823	2021	\$8,837	1.5	\$13,256
FN	3922	2021 GMC Sierra 3500	2021	\$49,963	1.5	\$74,945
FN	3922	Engine for Van 252	2021	\$7,460	1.5	\$11,190
FN	3922	2020 Chevrolet Silverado 1500	2020	\$561	2.5	\$1,403
FN	3922	2020 GMC KUV Van	2020	\$194	2.5	\$485
FN	3922	2021 GMC Sierra 1500	2021	\$52,263	1.5	\$78,395
FN	3922	2021 GMC Sierra 1500	2021	\$52,147	1.5	\$78,221
FN	3922	2021 Chevy Silverado 1500	2021	\$49,596	1.5	\$74,394
FN	3922	2022 Ford E-350 KUV	2021	\$55,970	1.5	\$83,955
FN	3922	2021 Ford F-150	2021	\$37,867	1.5	\$56,801
FN	3922	2021 Ford F-250	2021	\$56,267	1.5	\$84,401

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

Projected - Aged Vehicle Listing  
 December 31, 2022

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FN	3922	Transmission for Truck 357	2021	\$4,582	1.5	\$6,873
FT	3922	2001 Chevy Cab and Chassis	2002	\$28,000	20.5	\$574,000
CFG	3922	2004 Ford F550 Covered Utility	2005	\$44,305	17.5	\$775,338
CFG	3922	2006 GMC Sierra Ext Cab	2006	\$22,473	16.5	\$370,805
CFG	3922	2009 Chevy Trailblazer	2009	\$29,606	13.5	\$399,681
CFG	3922	2011 Ford F-150	2011	\$32,829	11.5	\$377,534
CFG	3922	2011 GMC Sierra	2011	\$34,653	11.5	\$398,510
CFG	3922	2012 Ford F-150	2012	\$30,472	10.5	\$319,956
CFG	3922	2012 Toyota RAV4	2012	\$24,826	10.5	\$260,673
CFG	3922	2013 Ford F-150	2013	\$34,070	9.5	\$323,665
CFG	3922	2013 Ford F-150	2013	\$34,557	9.5	\$328,292
CFG	3922	2014 Ford F-150	2014	\$32,628	8.5	\$277,338
CFG	3922	2014 Ford F-150	2014	\$37,896	8.5	\$322,116
CFG	3922	2014 Ford F-150	2014	\$34,702	8.5	\$294,967
CFG	3922	2014 Ford F-150	2015	\$38,216	7.5	\$286,620
CFG	3922	2015 Ford F-150	2015	\$38,285	7.5	\$287,138
CFG	3922	2015 Ford F-150	2015	\$41,194	7.5	\$308,955
CFG	3922	2016 Chevy Silverado	2016	\$42,207	6.5	\$274,346
CFG	3922	2015 Ford F-150	2016	\$39,099	6.5	\$254,144
CFG	3922	2017 Ford F-250 SD	2017	\$38,995	5.5	\$214,473
CFG	3922	Roll Lock Bed Cover for 2012 Ford F-150	2019	\$1,563	3.5	\$5,471
CFG	3922	2021 Dodge RAM 1500	2021	\$42,766	1.5	\$64,149
CFG	3922	2021 Dodge RAM 1500	2021	\$43,558	1.5	\$65,337
CFG	3922	2021 Ford F-250	2021	\$50,000	1.5	\$75,000
FC	3922	2013 Chevrolet Traverse	2013	\$43,626	9.5	\$414,447
FC	3922	2013 Chevrolet Traverse	2013	\$37,314	9.5	\$354,483
FC	3922	2014 Ford Edge	2014	\$28,580	8.5	\$242,930
FC	3922	2014 Ford Edge	2014	\$28,920	8.5	\$245,820
FC	3922	2013 Ford Escape	2013	\$26,791	9.5	\$254,515
FC	3922	2014 Ford Edge	2014	\$28,809	8.5	\$244,877
FC	3922	2014 Ford Edge	2014	\$28,580	8.5	\$242,930
FC	3922	2014 Chevy Traverse	2014	\$37,826	8.5	\$321,521
FC	3922	2014 Ford Edge	2014	\$28,877	8.5	\$245,455
FC	3922	2014 Ford F-150	2014	\$36,820	8.5	\$312,970
FC	3922	2014 Ford F-150	2014	\$31,214	8.5	\$265,319
FC	3922	2014 Chevy Silverado 1500	2014	\$36,695	8.5	\$311,908
FC	3922	2015 Subaru Outback	2015	\$37,337	7.5	\$280,028
FC	3922	2014 Ford Edge	2015	\$28,718	7.5	\$215,385
FC	3922	2017 Chevrolet Traverse	2016	\$26,902	6.5	\$174,863
FC	3922	2017 Chevrolet Silverado	2016	\$35,970	6.5	\$233,805
FC	3922	2017 Ford Explorer	2016	\$36,761	6.5	\$238,947
FC	3922	2017 GMC Acadia	2016	\$27,738	6.5	\$180,297
FC	3922	2016 Ford Explorer	2017	\$29,874	5.5	\$164,307
FC	3922	2017 GMC Acadia	2017	\$32,536	5.5	\$178,948
FC	3922	2020 Jeep Grand Cherokee	2019	\$39,509	3.5	\$138,282

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

**Projected - Aged Vehicle Listing**  
**December 31, 2022**

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
FC	3922	2019 Chevy Silverado	2019	\$30,978	3.5	\$108,423
FC	3922	2018 Ford Explorer	2018	\$43,391	4.5	\$195,260
CFG	3920	2019 Chevy Silverado	2020	\$38,460	2.5	\$96,150
CFG	3920	2020 Chevy Silverado	2020	\$47,607	2.5	\$119,018
FN	3922	FN - Generator recorded in transportation	2019	9,737	3.5	\$34,080
FN	3922	FN - Forklift Recorded in Transportation	2021	18,988	1.5	\$28,482
FN	3922	FN - Salvage Closed out to Plant Instead of Reserves	2021	(113,155)	1.5	(\$169,733)
	3922	<b>2021 Actual Total</b>		<b>\$5,946,647</b>	<b>7.4</b>	<b>\$44,299,016</b>
	3922	2022 Projected Additions	2022	\$773,893	0.5	\$386,946
	3922	2022 Projected Retirements	2022	(\$287,324)	15.7	(\$4,516,733)
	3922	Prior Years Corrections Recorded 2022	Various	\$259,003	1.3	\$328,609
	3922	<b>2022 Projected Total</b>		<b>\$6,692,219</b>	<b>6.1</b>	<b>\$40,497,837</b>
	3923					
	3923	<b>2021 Actual Total</b>		<b>\$0</b>	<b>0.0</b>	<b>\$0</b>
	3923	2022 Projected Additions	2022	\$0	0.5	\$0
	3923	2022 Projected Retirements	2022	\$0	0.0	\$0
	3923	Prior Years Corrections Recorded 2022	Various	\$0	0.0	\$0
	3923	<b>2022 Projected Total</b>		<b>\$0</b>	<b>0.0</b>	<b>\$0</b>
FN	3924	1994 BACKHOE TRAILER	1994	\$10,384	28.5	\$295,951
FN	3924	2003 Belshe Trailer	2004	\$3,275	18.5	\$60,583
FN	3924	2006 Wells Cargo Enclosed Trailer	2006	\$3,383	16.5	\$55,812
FN	3924	2006 Wells Cargo Enclosed Trailer	2006	\$3,591	16.5	\$59,253
FN	3924	2006 Wells Cargo Enclosed Trailer	2006	\$3,591	16.5	\$59,253
FN	3924	2007 Wells Cargo Enclosed Trailer	2007	\$3,568	15.5	\$55,308
FN	3924	2007 DUMP TRAILER - 6X10 LR	2007	\$5,323	15.5	\$82,508
FN	3924	2010 Hudson HTD18D	2011	\$9,560	11.5	\$109,937
FN	3924	2010 F-150 engine replacement	2012	\$15,599	10.5	\$163,790
FN	3924	2014 HORTON HY610SA TRAILER	2014	\$2,864	8.5	\$24,345
FN	3924	2015 T61265 Express	2015	\$8,187	7.5	\$61,400
CFG	3922	1993 Pace Enclosed Trailer	1993	\$2,838	29.5	\$83,718
CFG	3924	Trailer-Freedom 6x12 Tandem Axel (7k GVW)	2017	\$4,018	5.5	\$22,098
CFG	3924	Trailer-Triple Crown Trailer 6.4x16 Tandem Axel	2017	\$2,884	5.5	\$15,860
	3924	<b>2021 Actual Total</b>		<b>\$79,064</b>	<b>14.5</b>	<b>\$1,149,816</b>
	3924	2022 Projected Additions	2022	\$0	0.5	\$0
	3924	2022 Projected Retirements	2022	\$0	0.0	\$0
	3924	Prior Years Corrections Recorded 2022	Various	(\$15,599)	0.0	(\$163,790)
	3924	<b>2022 Projected Total</b>		<b>\$63,465</b>	<b>15.5</b>	<b>\$986,026</b>

**Summary**

	Amount		
2021 Actual Total	\$6,392,841	7.4	\$47,615,255
2022 Projected Additions	\$988,893	0.5	\$494,446

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade

**Projected - Aged Vehicle Listing**  
**December 31, 2022**

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
		2022 Projected Retirements		(\$346,246)	14.8	(\$5,135,418)
		Prior Years Corrections Recorded 2022		\$18,790	-32.7	(\$615,209)
		<b>Adjusted 2022 Projected Total</b>		<b>\$7,054,277</b>	<b>6.0</b>	<b>\$42,359,075</b>
				<u>\$7,054,283</u>		
		Sch. G 2022				
		<b>Variance</b>		<u><b>(\$6)</b></u>		Due to Rounding



**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Projected Average Age Calculations  
 December 31, 2022

ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION				FC GP		ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	RECLASS AND RET				
3741	Land Rights	1990	910	32.5	29,560							910	32.5	29,560
3741	Land Rights	1991	12,000	31.5	378,000							12,000	31.5	378,000
3741	Land Rights	2011	17,000	11.5	195,500							17,000	11.5	195,500
3741	Land Rights	2012	3,500	10.5	36,750							3,500	10.5	36,750
3741	<b>2021 Actual Total</b>		<b>33,410</b>	<b>19.2</b>	<b>639,810</b>	-	-	-	-	-		<b>33,410</b>	<b>19.2</b>	<b>639,810</b>
3741	Land Rights - Additions	2022	-	0.5	-							-	0.5	-
3741	Land Rights - Retirements	2022	-	0.0	-							-	0.0	-
	<b>2022 Projected Total</b>		<b>33,410</b>	<b>19.2</b>	<b>639,810</b>	-	-	-	-	-		<b>33,410</b>	<b>19.2</b>	<b>639,810</b>
3750	Struc&Impr	1960	838	62.5	52,379							838	62.5	52,379
3750	Struc&Impr	1968	1,249	54.5	68,071							1,249	54.5	68,071
3750	Struc&Impr	1978	32,533	44.5	1,447,732							32,533	44.5	1,447,732
3750	Struc&Impr	1979	24,733	43.5	1,075,876							24,733	43.5	1,075,876
3750	Struc&Impr	1980	369	42.5	15,698							369	42.5	15,698
3750	Struc&Impr	1981	17,401	41.5	722,140							17,401	41.5	722,140
3750	Struc&Impr	1986	665	36.5	24,290							665	36.5	24,290
3750	Struc&Impr	1991	151,042	31.5	4,757,830							151,042	31.5	4,757,830
3750	Struc&Impr	1992	12,980	30.5	395,904							12,980	30.5	395,904
3750	Struc&Impr	1994	13,998	28.5	398,929							13,998	28.5	398,929
3750	Struc&Impr	1995	765	27.5	21,046							765	27.5	21,046
3750	Struc&Impr	1997	25,822	25.5	658,461							25,822	25.5	658,461
3750	Struc&Impr	1999	4,022	23.5	94,508							4,022	23.5	94,508
3750	Struc&Impr	2001	5,488	21.5	117,987							5,488	21.5	117,987
3750	Struc&Impr	2002	12,882	20.5	264,081				(11,239)			1,643	20.5	33,682
3750	Struc&Impr	2003	55	19.5	1,080							55	19.5	1,080
3750	Struc&Impr	2005	110,835	17.5	1,939,607							110,835	17.5	1,939,607
3750	Struc&Impr	2009	1,223	13.5	16,511							1,223	13.5	16,511
3750	Struc&Impr	2012	60,861	10.5	639,038							60,861	10.5	639,038
3750	Struc&Impr	2013	242,328	9.5	2,302,117							242,328	9.5	2,302,117
3750	Struc&Impr	2014	5,489	8.5	46,653							5,489	8.5	46,653
3750	Struc&Impr	2015	72,645	7.5	544,836							72,645	7.5	544,836
3750	Struc&Impr	2016	42,348	6.5	275,262							42,348	6.5	275,262
3750	Struc&Impr	2017	87,503	5.5	481,268							87,503	5.5	481,268
3750	Struc&Impr	2018	207,062	4.5	931,779							207,062	4.5	931,779
3750	Struc&Impr	2019	308,425	3.5	1,079,488							308,425	3.5	1,079,488
3750	Struc&Impr	2020	82,071	2.5	205,178							82,071	2.5	205,178
3750	Struc&Impr	2021	14,950	1.5	22,425							14,950	1.5	22,425
3750	<b>2021 Actual Total</b>		<b>1,540,583</b>	<b>12.0</b>	<b>18,547,792</b>	-	-	-	(11,239)	-		<b>1,529,344</b>	<b>12.0</b>	<b>18,317,393</b>
3750	Struc&Impr - Additions	2022	43,375	0.5	21,687							43,375	0.5	21,687
3750	Struc&Impr - Retirements	2022	-	0.0	-							-	0.0	-
	<b>2022 Projected Total</b>		<b>1,583,958</b>	<b>11.7</b>	<b>18,569,480</b>	-	-	-	(11,239)	-		<b>1,572,719</b>	<b>11.7</b>	<b>18,339,080</b>
3761	Mains PL	1968	17,747	54.5	967,206							17,747	54.5	967,206
3761	Mains PL	1970	24,570	52.5	1,289,925							24,570	52.5	1,289,925
3761	Mains PL	1971	5,136	51.5	264,504							5,136	51.5	264,504

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3761	Mains PL	1972	784	50.5	39,592						784	50.5	39,592
3761	Mains PL	1977	4,670	45.5	212,477						4,670	45.5	212,477
3761	Mains PL	1979	59,843	43.5	2,603,176						59,843	43.5	2,603,176
3761	Mains PL	1980	54,613	42.5	2,321,049						54,613	42.5	2,321,049
3761	Mains PL	1981	125,705	41.5	5,216,744						125,705	41.5	5,216,744
3761	Mains PL	1982	92,730	40.5	3,755,569						92,730	40.5	3,755,569
3761	Mains PL	1983	125,458	39.5	4,955,595						125,458	39.5	4,955,595
3761	Mains PL	1984	150,318	38.5	5,787,227						150,318	38.5	5,787,227
3761	Mains PL	1985	164,118	37.5	6,154,410						164,118	37.5	6,154,410
3761	Mains PL	1986	278,742	36.5	10,174,075						278,742	36.5	10,174,075
3761	Mains PL	1987	481,344	35.5	17,087,724						481,344	35.5	17,087,724
3761	Mains PL	1988	484,793	34.5	16,725,352						484,793	34.5	16,725,352
3761	Mains PL	1989	881,868	33.5	29,542,564						881,868	33.5	29,542,564
3761	Mains PL	1990	356,903	32.5	11,599,335						356,903	32.5	11,599,335
3761	Mains PL	1991	633,834	31.5	19,965,767						633,834	31.5	19,965,767
3761	Mains PL	1992	753,283	30.5	22,975,132						753,283	30.5	22,975,132
3761	Mains PL	1993	1,008,628	29.5	29,754,539						1,008,628	29.5	29,754,539
3761	Mains PL	1994	900,507	28.5	25,664,463						900,507	28.5	25,664,463
3761	Mains PL	1995	1,016,902	27.5	27,964,817						1,016,902	27.5	27,964,817
3761	Mains PL	1996	940,378	26.5	24,920,029						940,378	26.5	24,920,029
3761	Mains PL	1997	1,373,262	25.5	35,018,181						1,373,262	25.5	35,018,181
3761	Mains PL	1998	914,471	24.5	22,404,537						914,471	24.5	22,404,537
3761	Mains PL	1999	1,906,545	23.5	44,803,811						1,906,545	23.5	44,803,811
3761	Mains PL	2000	931,373	22.5	20,955,897						931,373	22.5	20,955,897
3761	Mains PL	2001	1,742,509	21.5	37,463,939						1,742,509	21.5	37,463,939
3761	Mains PL	2002	2,304,176	20.5	47,235,613						2,304,176	20.5	47,235,613
3761	Mains PL	2003	9,079,233	19.5	177,045,040						9,079,233	19.5	177,045,040
3761	Mains PL	2004	2,415,537	18.5	44,687,428						2,415,537	18.5	44,687,428
3761	Mains PL	2005	2,951,873	17.5	51,657,778						2,951,873	17.5	51,657,778
3761	Mains PL	2006	3,575,206	16.5	58,990,901						3,575,206	16.5	58,990,901
3761	Mains PL	2007	4,293,162	15.5	66,544,016						4,293,162	15.5	66,544,016
3761	Mains PL	2008	3,669,957	14.5	53,214,377						3,669,957	14.5	53,214,377
3761	Mains PL	2009	2,041,526	13.5	27,560,600						2,041,526	13.5	27,560,600
3761	Mains PL	2010	2,499,562	12.5	31,244,530						2,499,562	12.5	31,244,530
3761	Mains PL	2011	5,391,461	11.5	62,001,799						5,391,461	11.5	62,001,799
3761	Mains PL	2012	5,759,604	10.5	60,475,847		(19,936)				5,739,668	10.5	60,266,516
3761	Mains PL	2013	2,629,388	9.5	24,979,183						2,629,388	9.5	24,979,183
3761	Mains PL	2014	5,862,890	8.5	49,834,566		(5,992)				5,856,899	8.5	49,783,638
3761	Mains PL	2015	3,741,783	7.5	28,063,370						3,741,783	7.5	28,063,370
3761	Mains PL	2016	8,417,728	6.5	54,715,234						8,417,728	6.5	54,715,234
3761	Mains PL	2017	6,815,587	5.5	37,485,726						6,815,587	5.5	37,485,726
3761	Mains PL	2018	7,712,649	4.5	34,706,921						7,712,649	4.5	34,706,921
3761	Mains PL	2019	6,330,980	3.5	22,158,431		25,928				6,356,908	3.5	22,249,178
3761	Mains PL	2020	9,649,686	2.5	24,124,216						9,649,686	2.5	24,124,216
3761	Mains PL	2021	4,788,903	1.5	7,183,355						4,788,903	1.5	7,183,355
3761	2021 Actual Total		115,361,925	12.1	1,394,496,563	-	-	-	-	-	115,361,925	12.1	1,394,327,052

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3761	Mains PL - Additions	2022	10,690,459	0.5	5,345,229						10,690,459	0.5	5,345,229
3761	Mains PL - Retirements	2022	(1,045,654)	38.5	(40,289,049)						(1,045,654)	38.5	(40,289,049)
	<b>2022 Projected Total</b>		<b>125,006,730</b>	<b>10.9</b>	<b>1,359,552,743</b>	-	-	-	-	-	<b>125,006,730</b>	<b>10.9</b>	<b>1,359,383,232</b>
3762	Mains ST	1929	1,683	93.5	157,380						1,683	93.5	157,380
3762	Mains ST	1940	228,071	82.5	18,815,895		(13,356)				214,716	82.5	17,714,067
3762	Mains ST	1941	2,837	81.5	231,221						2,837	81.5	231,221
3762	Mains ST	1942	1,472	80.5	118,468						1,472	80.5	118,468
3762	Mains ST	1943	7,390	79.5	587,539						7,390	79.5	587,539
3762	Mains ST	1944	356	78.5	27,931						356	78.5	27,931
3762	Mains ST	1945	315	77.5	24,419						315	77.5	24,419
3762	Mains ST	1946	10,492	76.5	802,610						10,492	76.5	802,610
3762	Mains ST	1947	2,630	75.5	198,555						2,630	75.5	198,555
3762	Mains ST	1948	16,191	74.5	1,206,233						16,191	74.5	1,206,233
3762	Mains ST	1949	10,549	73.5	775,354						10,549	73.5	775,354
3762	Mains ST	1950	32	72.5	2,290						32	72.5	2,290
3762	Mains ST	1951	334	71.5	23,890						334	71.5	23,890
3762	Mains ST	1952	5,404	70.5	380,987						5,404	70.5	380,987
3762	Mains ST	1953	10,358	69.5	719,902						10,358	69.5	719,902
3762	Mains ST	1954	8,385	68.5	574,342						8,385	68.5	574,342
3762	Mains ST	1955	10,973	67.5	740,667						10,973	67.5	740,667
3762	Mains ST	1956	9,437	66.5	627,539						9,437	66.5	627,539
3762	Mains ST	1957	340	65.5	22,281						340	65.5	22,281
3762	Mains ST	1958	39,561	64.5	2,551,699						39,561	64.5	2,551,699
3762	Mains ST	1959	305,119	63.5	19,375,061						305,119	63.5	19,375,061
3762	Mains ST	1960	265,716	62.5	16,607,258						265,716	62.5	16,607,258
3762	Mains ST	1961	484,732	61.5	29,811,043						484,732	61.5	29,811,043
3762	Mains ST	1962	447,434	60.5	27,069,742						447,434	60.5	27,069,742
3762	Mains ST	1963	190,373	59.5	11,327,190						190,373	59.5	11,327,190
3762	Mains ST	1964	233,851	58.5	13,680,271						233,851	58.5	13,680,271
3762	Mains ST	1965	446,598	57.5	25,679,411						446,598	57.5	25,679,411
3762	Mains ST	1966	151,962	56.5	8,585,880						151,962	56.5	8,585,880
3762	Mains ST	1967	401,905	55.5	22,305,746						401,905	55.5	22,305,746
3762	Mains ST	1968	398,737	54.5	21,731,183				(966)		397,771	54.5	21,678,528
3762	Mains ST	1969	215,317	53.5	11,519,467						215,317	53.5	11,519,467
3762	Mains ST	1970	233,884	52.5	12,278,886						233,884	52.5	12,278,886
3762	Mains ST	1971	411,534	51.5	21,193,989						411,534	51.5	21,193,989
3762	Mains ST	1972	280,658	50.5	14,173,232						280,658	50.5	14,173,232
3762	Mains ST	1973	240,901	49.5	11,924,588						240,901	49.5	11,924,588
3762	Mains ST	1974	86,127	48.5	4,177,168						86,127	48.5	4,177,168
3762	Mains ST	1975	487,972	47.5	23,178,692						487,972	47.5	23,178,692
3762	Mains ST	1976	269,979	46.5	12,554,017						269,979	46.5	12,554,017
3762	Mains ST	1977	492,441	45.5	22,406,073						492,441	45.5	22,406,073
3762	Mains ST	1978	101,270		-						101,270	0.0	-
3762	Mains ST	1979	764,385		-						764,385	0.0	-
3762	Mains ST	1980	444,253		-						444,253	0.0	-

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3762	Mains ST	1981	588,528		-						588,528	0.0	-
3762	Mains ST	1982	1,086,241		-						1,086,241	0.0	-
3762	Mains ST	1983	380,330		-						380,330	0.0	-
3762	Mains ST	1984	508,605		-						508,605	0.0	-
3762	Mains ST	1985	3,764,494		-						3,764,494	0.0	-
3762	Mains ST	1986	1,142,357		-						1,142,357	0.0	-
3762	Mains ST	1987	608,969		-						608,969	0.0	-
3762	Mains ST	1988	1,099,613		-						1,099,613	0.0	-
3762	Mains ST	1989	689,926		-						689,926	0.0	-
3762	Mains ST	1990	445,853		-						445,853	0.0	-
3762	Mains ST	1991	438,607		-						438,607	0.0	-
3762	Mains ST	1992	1,906,071		-						1,906,071	0.0	-
3762	Mains ST	1993	601,081		-						601,081	0.0	-
3762	Mains ST	1994	1,863,741		-						1,863,741	0.0	-
3762	Mains ST	1995	947,934		-						947,934	0.0	-
3762	Mains ST	1996	1,010,677		-						1,010,677	0.0	-
3762	Mains ST	1997	559,649		-						559,649	0.0	-
3762	Mains ST	1998	556,353		-						556,353	0.0	-
3762	Mains ST	1999	660,300		-						660,300	0.0	-
3762	Mains ST	2000	44,534		-						44,534	0.0	-
3762	Mains ST	2001	2,560,540		-						2,560,540	0.0	-
3762	Mains ST	2002	4,593,611	20.5	94,169,029						4,593,611	20.5	94,169,029
3762	Mains ST	2003	-	19.5	-						-	19.5	-
3762	Mains ST	2004	1,106,604	18.5	20,472,175						1,106,604	18.5	20,472,175
3762	Mains ST	2005	632,824	17.5	11,074,421						632,824	17.5	11,074,421
3762	Mains ST	2006	1,060,443	16.5	17,497,309						1,060,443	16.5	17,497,309
3762	Mains ST	2007	-	15.5	-						-	15.5	-
3762	Mains ST	2008	368,550	14.5	5,343,973						368,550	14.5	5,343,973
3762	Mains ST	2009	1,656,583	13.5	22,363,867						1,656,583	13.5	22,363,867
3762	Mains ST	2010	1,644,286	12.5	20,553,581						1,644,286	12.5	20,553,581
3762	Mains ST	2011	1,944,255	11.5	22,358,937						1,944,255	11.5	22,358,937
3762	Mains ST	2012	1,476,941	10.5	15,507,877						1,476,941	10.5	15,507,877
3762	Mains ST	2013	225,692	9.5	2,144,070						225,692	9.5	2,144,070
3762	Mains ST	2014	964,456	8.5	8,197,873						964,456	8.5	8,197,873
3762	Mains ST	2015	1,650,604	7.5	12,379,528						1,650,604	7.5	12,379,528
3762	Mains ST	2016	3,444,659	6.5	22,390,286						3,444,659	6.5	22,390,286
3762	Mains ST	2017	898,688	5.5	4,942,781						898,688	5.5	4,942,781
3762	Mains ST	2018	8,087,358	4.5	36,393,112						8,087,358	4.5	36,393,112
3762	Mains ST	2019	683,030	3.5	2,390,604						683,030	3.5	2,390,604
3762	Mains ST	2020	777,850	2.5	1,944,624						777,850	2.5	1,944,624
3762	Mains ST	2021	1,756,467	1.5	2,634,700						1,756,467	1.5	2,634,700
3762	<b>2021 Actual Total</b>		<b>62,159,262</b>	<b>11.0</b>	<b>680,926,847</b>	<b>-</b>	<b>(13,356)</b>	<b>-</b>	<b>(966)</b>	<b>-</b>	<b>62,144,940</b>	<b>10.9</b>	<b>679,772,363</b>
3762	Mains ST - Additions	2022	232,132	0.5	116,066						232,132	0.5	116,066
3762	Mains ST - Retirements	2022	(566,209)	72.2	(40,885,952)						(566,209)	72.2	(40,885,952)
	<b>2022 Projected Total</b>		<b>61,825,185</b>	<b>10.4</b>	<b>640,156,961</b>	<b>-</b>	<b>(13,356)</b>	<b>-</b>	<b>(966)</b>	<b>-</b>	<b>61,810,864</b>	<b>10.3</b>	<b>639,002,477</b>

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376G	Mains GRIP	2012	2,132,403	10.5	22,390,229						2,132,403	10.5	22,390,229
376G	Mains GRIP	2013	12,636,401	9.5	120,045,805						12,636,401	9.5	120,045,805
376G	Mains GRIP	2014	18,117,054	8.5	153,994,961						18,117,054	8.5	153,994,961
376G	Mains GRIP	2015	28,419,031	7.5	213,142,730						28,419,031	7.5	213,142,730
376G	Mains GRIP	2016	19,531,537	6.5	126,954,990						19,531,537	6.5	126,954,990
376G	Mains GRIP	2017	9,795,520	5.5	53,875,362						9,795,520	5.5	53,875,362
376G	Mains GRIP	2018	9,466,490	4.5	42,599,206		(13,356)				9,453,135	4.5	42,539,106
376G	Mains GRIP	2019	13,378,370	3.5	46,824,296						13,378,370	3.5	46,824,296
376G	Mains GRIP	2020	14,031,572	2.5	35,078,930						14,031,572	2.5	35,078,930
376G	Mains GRIP	2021	14,010,398	1.5	21,015,596						14,010,398	1.5	21,015,596
376G	<b>2021 Actual Total</b>		<b>141,518,776</b>	<b>5.9</b>	<b>835,922,106</b>	-	<b>(13,356)</b>	-	-	-	<b>141,505,420</b>	<b>5.9</b>	<b>835,862,006</b>
376G	Mains GRIP - Additions	2022	5,373,897	0.5	2,686,949						5,373,897	0.5	2,686,949
376G	Mains GRIP - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>146,892,673</b>	<b>5.7</b>	<b>838,609,054</b>	-	<b>(13,356)</b>	-	-	-	<b>146,879,317</b>	<b>5.7</b>	<b>838,548,954</b>
3780	M&R Stat Eq-Gen	1952	142	70.5	10,041						142	70.5	10,041
3780	M&R Stat Eq-Gen	1961	468	61.5	28,793						468	61.5	28,793
3780	M&R Stat Eq-Gen	1964	1,095	58.5	64,070						1,095	58.5	64,070
3780	M&R Stat Eq-Gen	1970	6,902	52.5	362,355						6,902	52.5	362,355
3780	M&R Stat Eq-Gen	1971	713	51.5	36,720						713	51.5	36,720
3780	M&R Stat Eq-Gen	1973	1,932	49.5	95,638						1,932	49.5	95,638
3780	M&R Stat Eq-Gen	1974	2,091	48.5	101,399						2,091	48.5	101,399
3780	M&R Stat Eq-Gen	1981	7,264	41.5	301,436						7,264	41.5	301,436
3780	M&R Stat Eq-Gen	1982	38,753	40.5	1,569,487						38,753	40.5	1,569,487
3780	M&R Stat Eq-Gen	1983	1,783	39.5	70,412						1,783	39.5	70,412
3780	M&R Stat Eq-Gen	1984	80	38.5	3,093						80	38.5	3,093
3780	M&R Stat Eq-Gen	1985	14,845	37.5	556,684						14,845	37.5	556,684
3780	M&R Stat Eq-Gen	1986	2,155	36.5	78,652						2,155	36.5	78,652
3780	M&R Stat Eq-Gen	1987	5,862	35.5	208,092						5,862	35.5	208,092
3780	M&R Stat Eq-Gen	1988	10,410	34.5	359,140						10,410	34.5	359,140
3780	M&R Stat Eq-Gen	1989	8,388	33.5	280,995						8,388	33.5	280,995
3780	M&R Stat Eq-Gen	1990	6,308	32.5	205,025						6,308	32.5	205,025
3780	M&R Stat Eq-Gen	1991	84,281	31.5	2,654,842						84,281	31.5	2,654,842
3780	M&R Stat Eq-Gen	1992	34,585	30.5	1,054,856						34,585	30.5	1,054,856
3780	M&R Stat Eq-Gen	1993	89,585	29.5	2,642,752						89,585	29.5	2,642,752
3780	M&R Stat Eq-Gen	1994	69,365	28.5	1,976,916						69,365	28.5	1,976,916
3780	M&R Stat Eq-Gen	1995	78,315	27.5	2,153,661						78,315	27.5	2,153,661
3780	M&R Stat Eq-Gen	1996	107,290	26.5	2,843,175						107,290	26.5	2,843,175
3780	M&R Stat Eq-Gen	1997	75,015	25.5	1,912,878						75,015	25.5	1,912,878
3780	M&R Stat Eq-Gen	1998	36,733	24.5	899,953						36,733	24.5	899,953
3780	M&R Stat Eq-Gen	1999	46,386	23.5	1,090,071						46,386	23.5	1,090,071
3780	M&R Stat Eq-Gen	2000	55,291	22.5	1,244,058						55,291	22.5	1,244,058
3780	M&R Stat Eq-Gen	2001	55,499	21.5	1,193,236				(33,853)		21,646	21.5	465,398
3780	M&R Stat Eq-Gen	2002	24,872	20.5	509,871						24,872	20.5	509,871
3780	M&R Stat Eq-Gen	2003	184,439	19.5	3,596,559				(402)		184,037	19.5	3,588,724
3780	M&R Stat Eq-Gen	2004	140,467	18.5	2,598,636						140,467	18.5	2,598,636

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO PLANT	CORRECTION TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3780 M&R Stat Eq-Gen		2005	37,848	17.5	662,342						37,848	17.5	662,342
3780 M&R Stat Eq-Gen		2006	22,555	16.5	372,153						22,555	16.5	372,153
3780 M&R Stat Eq-Gen		2007	66	15.5	1,023						66	15.5	1,023
3780 M&R Stat Eq-Gen		2008	21,906	14.5	317,639						21,906	14.5	317,639
3780 M&R Stat Eq-Gen		2009	24,202	13.5	326,723						24,202	13.5	326,723
3780 M&R Stat Eq-Gen		2010	9,257	12.5	115,715						9,257	12.5	115,715
3780 M&R Stat Eq-Gen		2011	241,317	11.5	2,775,143						241,317	11.5	2,775,143
3780 M&R Stat Eq-Gen		2012	124,606	10.5	1,308,367						124,606	10.5	1,308,367
3780 M&R Stat Eq-Gen		2013	176,519	9.5	1,676,929						176,519	9.5	1,676,929
3780 M&R Stat Eq-Gen		2014	230,314	8.5	1,957,670						230,314	8.5	1,957,670
3780 M&R Stat Eq-Gen		2015	288,122	7.5	2,160,919						288,122	7.5	2,160,919
3780 M&R Stat Eq-Gen		2016	350,782	6.5	2,280,085						350,782	6.5	2,280,085
3780 M&R Stat Eq-Gen		2017	1,373,357	5.5	7,553,465						1,373,357	5.5	7,553,465
3780 M&R Stat Eq-Gen		2018	266,032	4.5	1,197,144						266,032	4.5	1,197,144
3780 M&R Stat Eq-Gen		2019	155,769	3.5	545,192						155,769	3.5	545,192
3780 M&R Stat Eq-Gen		2020	220,756	2.5	551,889						220,756	2.5	551,889
3780 M&R Stat Eq-Gen		2021	108,486	1.5	162,729						108,486	1.5	162,729
3780	<b>2021 Actual Total</b>		<b>4,843,208</b>	<b>11.3</b>	<b>54,668,622</b>	-	-	-	<b>(34,255)</b>	-	<b>4,808,953</b>	<b>11.2</b>	<b>53,932,948</b>
3780 M&R Stat Eq-Gen - Additions		2022	2,081,900	0.5	1,040,950						2,081,900	0.5	1,040,950
3780 M&R Stat Eq-Gen - Retirements		2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>6,925,108</b>	<b>8.0</b>	<b>55,709,572</b>	-	-	-	<b>(34,255)</b>	-	<b>6,890,853</b>	<b>8.0</b>	<b>54,973,898</b>
3790 M&R Stat Eq-CGate		1959	17,083	63.5	1,084,787						17,083	63.5	1,084,787
3790 M&R Stat Eq-CGate		1960	21,278	62.5	1,329,851						21,278	62.5	1,329,851
3790 M&R Stat Eq-CGate		1963	2,121	59.5	126,203						2,121	59.5	126,203
3790 M&R Stat Eq-CGate		1967	1,246	55.5	69,168						1,246	55.5	69,168
3790 M&R Stat Eq-CGate		1970	131	52.5	6,880						131	52.5	6,880
3790 M&R Stat Eq-CGate		1972	1,270	50.5	64,135						1,270	50.5	64,135
3790 M&R Stat Eq-CGate		1974	839	48.5	40,671						839	48.5	40,671
3790 M&R Stat Eq-CGate		1978	1,847	44.5	82,178						1,847	44.5	82,178
3790 M&R Stat Eq-CGate		1982	3,413	40.5	138,231						3,413	40.5	138,231
3790 M&R Stat Eq-CGate		1983	2,644	39.5	104,431						2,644	39.5	104,431
3790 M&R Stat Eq-CGate		1984	16,953	38.5	652,677				(14,811)		2,142	38.5	82,464
3790 M&R Stat Eq-CGate		1986	260,454	36.5	9,506,579				(23,505)		236,949	36.5	8,648,640
3790 M&R Stat Eq-CGate		1988	14,126	34.5	487,348						14,126	34.5	487,348
3790 M&R Stat Eq-CGate		1989	36,409	33.5	1,219,713				(4,275)		32,134	33.5	1,076,496
3790 M&R Stat Eq-CGate		1990	69,754	32.5	2,267,008				(3,084)		66,670	32.5	2,166,785
3790 M&R Stat Eq-CGate		1992	61,951	30.5	1,889,497				(1,193)		60,757	30.5	1,853,103
3790 M&R Stat Eq-CGate		1993	342,679	29.5	10,109,039						342,679	29.5	10,109,039
3790 M&R Stat Eq-CGate		1994	190,003	28.5	5,415,082						190,003	28.5	5,415,082
3790 M&R Stat Eq-CGate		1995	45,537	27.5	1,252,279						45,537	27.5	1,252,279
3790 M&R Stat Eq-CGate		1996	65,524	26.5	1,736,384						65,524	26.5	1,736,384
3790 M&R Stat Eq-CGate		1997	169,022	25.5	4,310,056						169,022	25.5	4,310,056
3790 M&R Stat Eq-CGate		1998	139,592	24.5	3,420,007						139,592	24.5	3,420,007
3790 M&R Stat Eq-CGate		1999	230,206	23.5	5,409,848						230,206	23.5	5,409,848
3790 M&R Stat Eq-CGate		2000	102,673	22.5	2,310,131						102,673	22.5	2,310,131

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3790	M&R Stat Eq-CGate	2001	438,625	21.5	9,430,432				(30,100)		408,525	21.5	8,783,280
3790	M&R Stat Eq-CGate	2002	1,712,251	20.5	35,101,147						1,712,251	20.5	35,101,147
3790	M&R Stat Eq-CGate	2003	95,272	19.5	1,857,796						95,272	19.5	1,857,796
3790	M&R Stat Eq-CGate	2004	175,751	18.5	3,251,400						175,751	18.5	3,251,400
3790	M&R Stat Eq-CGate	2005	340,383	17.5	5,956,698				(2,449)		337,934	17.5	5,913,848
3790	M&R Stat Eq-CGate	2006	206,566	16.5	3,408,347						206,566	16.5	3,408,347
3790	M&R Stat Eq-CGate	2007	-	15.5	-						-	15.5	-
3790	M&R Stat Eq-CGate	2008	42,141	14.5	611,046				(15,238)		26,903	14.5	390,097
3790	M&R Stat Eq-CGate	2009	24,710	13.5	333,583						24,710	13.5	333,583
3790	M&R Stat Eq-CGate	2010	1,273,709	12.5	15,921,366						1,273,709	12.5	15,921,366
3790	M&R Stat Eq-CGate	2011	1,331,279	11.5	15,309,707						1,331,279	11.5	15,309,707
3790	M&R Stat Eq-CGate	2012	113,819	10.5	1,195,097						113,819	10.5	1,195,097
3790	M&R Stat Eq-CGate	2013	1,116,195	9.5	10,603,852						1,116,195	9.5	10,603,852
3790	M&R Stat Eq-CGate	2014	1,164,586	8.5	9,898,981						1,164,586	8.5	9,898,981
3790	M&R Stat Eq-CGate	2015	767,225	7.5	5,754,190						767,225	7.5	5,754,190
3790	M&R Stat Eq-CGate	2016	628,939	6.5	4,088,103						628,939	6.5	4,088,103
3790	M&R Stat Eq-CGate	2017	347,961	5.5	1,913,787						347,961	5.5	1,913,787
3790	M&R Stat Eq-CGate	2018	1,441,497	4.5	6,486,737						1,441,497	4.5	6,486,737
3790	M&R Stat Eq-CGate	2019	591,642	3.5	2,070,747						591,642	3.5	2,070,747
3790	M&R Stat Eq-CGate	2020	268,123	2.5	670,307						268,123	2.5	670,307
3790	M&R Stat Eq-CGate	2021	155,286	1.5	232,930						155,286	1.5	232,930
3790	<b>2021 Actual Total</b>		<b>14,032,715</b>	<b>13.3</b>	<b>187,128,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(94,655)</b>	<b>-</b>	<b>13,938,061</b>	<b>13.2</b>	<b>184,509,496</b>
3790	M&R Stat Eq-CGate - Additions	2022	665,938	0.5	332,969						665,938	0.5	332,969
3790	M&R Stat Eq-CGate - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>14,698,653</b>	<b>12.8</b>	<b>187,461,403</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(94,655)</b>	<b>-</b>	<b>14,603,999</b>	<b>12.7</b>	<b>184,842,465</b>
3801	Services PL	1968	21,358	54.5	1,164,011						21,358	54.5	1,164,011
3801	Services PL	1970	1,791	52.5	94,028				(1,791)		-	52.5	-
3801	Services PL	1971	722	51.5	37,183				(722)		-	51.5	-
3801	Services PL	1976	1,635	46.5	76,025						1,635	46.5	76,025
3801	Services PL	1977	19,152	45.5	871,415						19,152	45.5	871,415
3801	Services PL	1978	54,357	44.5	2,418,891						54,357	44.5	2,418,891
3801	Services PL	1979	45,300	43.5	1,970,567				(1,321)		43,979	43.5	1,913,103
3801	Services PL	1980	78,588	42.5	3,340,001						78,588	42.5	3,340,001
3801	Services PL	1981	43,386	41.5	1,800,530						43,386	41.5	1,800,530
3801	Services PL	1982	161,371	40.5	6,535,530						161,371	40.5	6,535,530
3801	Services PL	1983	194,006	39.5	7,663,251						194,006	39.5	7,663,251
3801	Services PL	1984	197,280	38.5	7,595,281						197,280	38.5	7,595,281
3801	Services PL	1985	157,281	37.5	5,898,020						157,281	37.5	5,898,020
3801	Services PL	1986	240,011	36.5	8,760,404						240,011	36.5	8,760,404
3801	Services PL	1987	375,330	35.5	13,324,211						375,330	35.5	13,324,211
3801	Services PL	1988	196,952	34.5	6,794,842						196,952	34.5	6,794,842
3801	Services PL	1989	469,006	33.5	15,711,716						469,006	33.5	15,711,716
3801	Services PL	1990	211,520	32.5	6,874,396						211,520	32.5	6,874,396
3801	Services PL	1991	369,263	31.5	11,631,777						369,263	31.5	11,631,777
3801	Services PL	1992	380,561	30.5	11,607,113						380,561	30.5	11,607,113

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3801	Services PL	1993	423,218	29.5	12,484,941				(307)		422,911	29.5	12,475,885
3801	Services PL	1994	728,623	28.5	20,765,755				(639)		727,984	28.5	20,747,555
3801	Services PL	1995	695,107	27.5	19,115,437						695,107	27.5	19,115,437
3801	Services PL	1996	908,716	26.5	24,080,973						908,716	26.5	24,080,973
3801	Services PL	1997	850,746	25.5	21,694,024						850,746	25.5	21,694,024
3801	Services PL	1998	976,169	24.5	23,916,135						976,169	24.5	23,916,135
3801	Services PL	1999	1,092,517	23.5	25,674,153						1,092,517	23.5	25,674,153
3801	Services PL	2000	1,408,611	22.5	31,693,751						1,408,611	22.5	31,693,751
3801	Services PL	2001	1,406,676	21.5	30,243,534						1,406,676	21.5	30,243,534
3801	Services PL	2002	1,829,095	20.5	37,496,446						1,829,095	20.5	37,496,446
3801	Services PL	2003	2,592,747	19.5	50,558,561						2,592,747	19.5	50,558,561
3801	Services PL	2004	1,870,152	18.5	34,597,805						1,870,152	18.5	34,597,805
3801	Services PL	2005	2,301,801	17.5	40,281,526						2,301,801	17.5	40,281,526
3801	Services PL	2006	2,672,012	16.5	44,088,201						2,672,012	16.5	44,088,201
3801	Services PL	2007	1,863,910	15.5	28,890,611						1,863,910	15.5	28,890,611
3801	Services PL	2008	1,883,530	14.5	27,311,183						1,883,530	14.5	27,311,183
3801	Services PL	2009	1,272,793	13.5	17,182,699						1,272,793	13.5	17,182,699
3801	Services PL	2010	1,052,258	12.5	13,153,222						1,052,258	12.5	13,153,222
3801	Services PL	2011	1,974,666	11.5	22,708,658						1,974,666	11.5	22,708,658
3801	Services PL	2012	2,276,727	10.5	23,905,638						2,276,727	10.5	23,905,638
3801	Services PL	2013	2,182,537	9.5	20,734,106						2,182,537	9.5	20,734,106
3801	Services PL	2014	2,507,339	8.5	21,312,379						2,507,339	8.5	21,312,379
3801	Services PL	2015	2,849,180	7.5	21,368,848						2,849,180	7.5	21,368,848
3801	Services PL	2016	2,409,677	6.5	15,662,902						2,409,677	6.5	15,662,902
3801	Services PL	2017	2,908,257	5.5	15,995,412						2,908,257	5.5	15,995,412
3801	Services PL	2018	3,536,134	4.5	15,912,601						3,536,134	4.5	15,912,601
3801	Services PL	2019	4,294,469	3.5	15,030,641						4,294,469	3.5	15,030,641
3801	Services PL	2020	4,906,479	2.5	12,266,198						4,906,479	2.5	12,266,198
3801	Services PL	2021	7,760,033	1.5	11,640,050						7,760,033	1.5	11,640,050
3801	<b>2021 Actual Total</b>		<b>66,653,050</b>	<b>12.2</b>	<b>813,935,582</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,780)</b>	<b>-</b>	<b>66,648,270</b>	<b>12.2</b>	<b>813,719,651</b>
3801	Services PL - Additions	2022	3,523,883	0.5	1,761,942						3,523,883	0.5	1,761,942
3801	Services PL - Retirements	2022	(385,350)	39.6	(15,240,593)						(385,350)	39.6	(15,240,593)
	<b>2022 Projected Total</b>		<b>69,791,584</b>	<b>11.5</b>	<b>800,456,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,780)</b>	<b>-</b>	<b>69,786,804</b>	<b>11.5</b>	<b>800,241,001</b>
3802	Services ST	1940	4,446	82.5	366,811	(4,446)					-	82.5	-
3802	Services ST	1941	2,394	81.5	195,091	(2,394)					-	81.5	-
3802	Services ST	1942	901	80.5	72,564	(901)					-	80.5	-
3802	Services ST	1944	834	78.5	65,488	(834)					-	78.5	-
3802	Services ST	1945	920	77.5	71,298	(920)					-	77.5	-
3802	Services ST	1946	1,867	76.5	142,829	(1,867)					-	76.5	-
3802	Services ST	1947	3,437	75.5	259,527	(3,437)					-	75.5	-
3802	Services ST	1948	384	74.5	28,574	(384)					-	74.5	-
3802	Services ST	1949	3,462	73.5	254,442	(3,462)					-	73.5	-
3802	Services ST	1950	8,063	72.5	584,546	(8,063)					-	72.5	-
3802	Services ST	1951	8,629	71.5	616,971	(8,629)					-	71.5	-
3802	Services ST	1952	8,459	70.5	596,366	(8,459)					-	70.5	-



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3802	Services ST	1953	9,068	69.5	630,257	(9,068)					-	69.5	-
3802	Services ST	1954	9,397	68.5	643,691	(9,397)					-	68.5	-
3802	Services ST	1955	8,647	67.5	583,665	(8,647)					-	67.5	-
3802	Services ST	1956	8,297	66.5	551,781	(8,297)					-	66.5	-
3802	Services ST	1957	5,041	65.5	330,184	(5,041)					-	65.5	-
3802	Services ST	1958	4,607	64.5	297,147	(4,607)					-	64.5	-
3802	Services ST	1959	19,404	63.5	1,232,167	(19,404)					-	63.5	-
3802	Services ST	1960	18,716	62.5	1,169,751	(5,372)				13,344	13,344	62.5	834,009
3802	Services ST	1961	31,380	61.5	1,929,878					31,380	31,380	61.5	1,929,878
3802	Services ST	1962	32,286	60.5	1,953,302					32,286	32,286	60.5	1,953,302
3802	Services ST	1963	26,432	59.5	1,572,724					26,432	26,432	59.5	1,572,724
3802	Services ST	1964	33,997	58.5	1,988,841					33,997	33,997	58.5	1,988,841
3802	Services ST	1965	25,077	57.5	1,441,936					25,077	25,077	57.5	1,441,936
3802	Services ST	1966	27,242	56.5	1,539,189					27,242	27,242	56.5	1,539,189
3802	Services ST	1967	48,402	55.5	2,686,319					48,402	48,402	55.5	2,686,319
3802	Services ST	1968	42,326	54.5	2,306,790					42,326	42,326	54.5	2,306,790
3802	Services ST	1969	2,429	53.5	129,975					2,429	2,429	53.5	129,975
3802	Services ST	1970	1,052	52.5	55,237					1,052	1,052	52.5	55,237
3802	Services ST	1971	6,973	51.5	359,089					6,973	6,973	51.5	359,089
3802	Services ST	1972	9,038	50.5	456,439					9,038	9,038	50.5	456,439
3802	Services ST	1973	14,924	49.5	738,758					14,924	14,924	49.5	738,758
3802	Services ST	1974	28,636	48.5	1,388,834					28,636	28,636	48.5	1,388,834
3802	Services ST	1975	28,172	47.5	1,338,183					28,172	28,172	47.5	1,338,183
3802	Services ST	1976	27,651	46.5	1,285,775					27,651	27,651	46.5	1,285,775
3802	Services ST	1977	24,474	45.5	1,113,552					24,474	24,474	45.5	1,113,552
3802	Services ST	1978	11,359	44.5	505,463					11,359	11,359	44.5	505,463
3802	Services ST	1979	102,733	43.5	4,468,899					102,733	102,733	43.5	4,468,899
3802	Services ST	1980	60,881	42.5	2,587,433					60,881	60,881	42.5	2,587,433
3802	Services ST	1981	13,011	41.5	539,958					13,011	13,011	41.5	539,958
3802	Services ST	1982	51,987	40.5	2,105,464					51,987	51,987	40.5	2,105,464
3802	Services ST	1983	35,609	39.5	1,406,566					35,609	35,609	39.5	1,406,566
3802	Services ST	1984	43,539	38.5	1,676,252					43,539	43,539	38.5	1,676,252
3802	Services ST	1985	14,776	37.5	554,116					14,776	14,776	37.5	554,116
3802	Services ST	1986	5,447	36.5	198,802					5,447	5,447	36.5	198,802
3802	Services ST	1987	24,122	35.5	856,345					24,122	24,122	35.5	856,345
3802	Services ST	1988	15,294	34.5	527,650					15,294	15,294	34.5	527,650
3802	Services ST	1989	2,589	33.5	86,729					2,589	2,589	33.5	86,729
3802	Services ST	1990	28,081	32.5	912,635					28,081	28,081	32.5	912,635
3802	Services ST	1991	1,650	31.5	51,962					1,650	1,650	31.5	51,962
3802	Services ST	1992	296,479	30.5	9,042,618					296,479	296,479	30.5	9,042,618
3802	Services ST	1993	-	29.5	-					-	-	29.5	-
3802	Services ST	1994	9,341	28.5	266,204					9,341	9,341	28.5	266,204
3802	Services ST	1995	6,733	27.5	185,146					6,733	6,733	27.5	185,146
3802	Services ST	1996	(860)	26.5	(22,797)	860				-	-	26.5	-
3802	Services ST	1997	(4,125)	25.5	(105,195)	4,125				-	-	25.5	-
3802	Services ST	1998	(27)	24.5	(662)	27				-	-	24.5	-

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3802 Services ST		1999	3,749	23.5	88,111						3,749	23.5	88,111
3802 Services ST		2000	21,438	22.5	482,361						21,438	22.5	482,361
3802 Services ST		2001	322,314	21.5	6,929,756						322,314	21.5	6,929,756
3802 Services ST		2002	2,833	20.5	58,067						2,833	20.5	58,067
3802 Services ST		2003	19,830	19.5	386,679						19,830	19.5	386,679
3802 Services ST		2004	4,788	18.5	88,572						4,788	18.5	88,572
3802 Services ST		2005	6,223	17.5	108,909						6,223	17.5	108,909
3802 Services ST		2006	2,499	16.5	41,233						2,499	16.5	41,233
3802 Services ST		2007	2,204	15.5	34,161						2,204	15.5	34,161
3802 Services ST		2008	3,186	14.5	46,195						3,186	14.5	46,195
3802 Services ST		2009	56,202	13.5	758,721						56,202	13.5	758,721
3802 Services ST		2010	25,686	12.5	321,077						25,686	12.5	321,077
3802 Services ST		2011	(106,544)	11.5	(1,225,261)	106,544					-	11.5	-
3802 Services ST		2012	(1,359)	10.5	(14,273)		1,359				-	10.5	-
3802 Services ST		2013	31,851	9.5	302,588						31,851	9.5	302,588
3802 Services ST		2017	(714)	5.5	(3,924)	714					-	5.5	-
3802 Services ST		2018	-	4.5	-						-	4.5	-
3802 Services ST		2019	-	3.5	-						-	3.5	-
3802 Services ST		2020	800	2.5	2,000						800	2.5	2,000
3802 Services ST		2021	87,279	1.5	130,919						87,279	1.5	130,919
3802	<b>2021 Actual Total</b>		<b>1,738,351</b>	<b>37.6</b>	<b>65,357,447</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,738,351</b>	<b>33.9</b>	<b>58,870,421</b>
3802 Services ST - Additions		2022	34,605	0.5	17,302						34,605	0.5	17,302
3802 Services ST - Retirements		2022	(445,488)	53.7	(23,913,796)						(445,488)	53.7	(23,913,796)
	<b>2022 Projected Total</b>		<b>1,327,467</b>	<b>31.2</b>	<b>41,460,953</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,327,467</b>	<b>26.3</b>	<b>34,973,928</b>
380G Services GRIP		2012	181,113	10.5	1,901,691						181,113	10.5	1,901,691
380G Services GRIP		2013	3,894,865	9.5	37,001,221						3,894,865	9.5	37,001,221
380G Services GRIP		2014	5,159,162	8.5	43,852,875						5,159,162	8.5	43,852,875
380G Services GRIP		2015	6,230,784	7.5	46,730,879						6,230,784	7.5	46,730,879
380G Services GRIP		2016	5,358,037	6.5	34,827,243						5,358,037	6.5	34,827,243
380G Services GRIP		2017	2,349,624	5.5	12,922,933						2,349,624	5.5	12,922,933
380G Services GRIP		2018	2,678,197	4.5	12,051,886						2,678,197	4.5	12,051,886
380G Services GRIP		2019	3,909,775	3.5	13,684,214						3,909,775	3.5	13,684,214
380G Services GRIP		2020	7,292,163	2.5	18,230,408						7,292,163	2.5	18,230,408
380G Services GRIP		2021	7,829,424	1.5	11,744,137						7,829,424	1.5	11,744,137
380G	<b>2021 Actual Total</b>		<b>44,883,146</b>	<b>5.2</b>	<b>232,947,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,883,146</b>	<b>5.2</b>	<b>232,947,486</b>
380G Services GRIP - Additions		2022	4,110,685	0.5	2,055,343						4,110,685	0.5	2,055,343
380G Services GRIP - Retirements		2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>48,993,831</b>	<b>4.8</b>	<b>235,002,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,993,831</b>	<b>4.8</b>	<b>235,002,829</b>
3810 Meters		1968	5,960	54.5	324,802		(130)				5,830	54.5	317,717
3810 Meters		1969	5,353	53.5	286,382						5,353	53.5	286,382
3810 Meters		1972	4,078	50.5	205,951						4,078	50.5	205,951
3810 Meters		1973	12,041	49.5	596,006						12,041	49.5	596,006
3810 Meters		1974	19,543	48.5	947,854						19,543	48.5	947,854
3810 Meters		1975	9,978	47.5	473,952						9,978	47.5	473,952

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3810 Meters		1976	11,095	46.5	515,901						11,095	46.5	515,901
3810 Meters		1977	17,796	45.5	809,733						17,796	45.5	809,733
3810 Meters		1978	7,240	44.5	322,199						7,240	44.5	322,199
3810 Meters		1979	36,047	43.5	1,568,042						36,047	43.5	1,568,042
3810 Meters		1980	8,501	42.5	361,304						8,501	42.5	361,304
3810 Meters		1981	33,804	41.5	1,402,847						33,804	41.5	1,402,847
3810 Meters		1982	95,477	40.5	3,866,820						95,477	40.5	3,866,820
3810 Meters		1983	108,346	39.5	4,279,670						108,346	39.5	4,279,670
3810 Meters		1984	78,796	38.5	3,033,644						78,796	38.5	3,033,644
3810 Meters		1985	93,761	37.5	3,516,051						93,761	37.5	3,516,051
3810 Meters		1986	118,487	36.5	4,324,788						118,487	36.5	4,324,788
3810 Meters		1987	102,771	35.5	3,648,386						102,771	35.5	3,648,386
3810 Meters		1988	165,436	34.5	5,707,555						165,436	34.5	5,707,555
3810 Meters		1989	92,174	33.5	3,087,843						92,174	33.5	3,087,843
3810 Meters		1990	49	32.5	1,586						49	32.5	1,586
3810 Meters		1991	31,772	31.5	1,000,813						31,772	31.5	1,000,813
3810 Meters		1992	221,602	30.5	6,758,857						221,602	30.5	6,758,857
3810 Meters		1993	124,250	29.5	3,665,388						124,250	29.5	3,665,388
3810 Meters		1994	130,337	28.5	3,714,618						130,337	28.5	3,714,618
3810 Meters		1995	87,857	27.5	2,416,076						87,857	27.5	2,416,076
3810 Meters		1996	113,053	26.5	2,995,914						113,053	26.5	2,995,914
3810 Meters		1997	114,388	25.5	2,916,893						114,388	25.5	2,916,893
3810 Meters		1998	160,115	24.5	3,922,816						160,115	24.5	3,922,816
3810 Meters		1999	206,899	23.5	4,862,118						206,899	23.5	4,862,118
3810 Meters		2000	113,855	22.5	2,561,739						113,855	22.5	2,561,739
3810 Meters		2001	510,564	21.5	10,977,136						510,564	21.5	10,977,136
3810 Meters		2002	364,452	20.5	7,471,263						364,452	20.5	7,471,263
3810 Meters		2003	328,982	19.5	6,415,144						328,982	19.5	6,415,144
3810 Meters		2004	377,348	18.5	6,980,933						377,348	18.5	6,980,933
3810 Meters		2005	669,624	17.5	11,718,424						669,624	17.5	11,718,424
3810 Meters		2006	840,667	16.5	13,871,010						840,667	16.5	13,871,010
3810 Meters		2007	417,936	15.5	6,478,010						417,936	15.5	6,478,010
3810 Meters		2008	701,768	14.5	10,175,633						701,768	14.5	10,175,633
3810 Meters		2009	467,386	13.5	6,309,705						467,386	13.5	6,309,705
3810 Meters		2010	226,790	12.5	2,834,874						226,790	12.5	2,834,874
3810 Meters		2011	572,748	11.5	6,586,603						572,748	11.5	6,586,603
3810 Meters		2012	363,996	10.5	3,821,960						363,996	10.5	3,821,960
3810 Meters		2013	923,438	9.5	8,772,658						923,438	9.5	8,772,658
3810 Meters		2014	1,247,427	8.5	10,603,131		(3,850)				1,243,577	8.5	10,570,404
3810 Meters		2015	1,548,839	7.5	11,616,292						1,548,839	7.5	11,616,292
3810 Meters		2016	770,591	6.5	5,008,840						770,591	6.5	5,008,840
3810 Meters		2017	1,104,451	5.5	6,074,481						1,104,451	5.5	6,074,481
3810 Meters		2018	1,391,446	4.5	6,261,505						1,391,446	4.5	6,261,505
3810 Meters		2019	2,362,698	3.5	8,269,442		3,850				2,366,548	3.5	8,282,918
3810 Meters		2020	2,163,523	2.5	5,408,807						2,163,523	2.5	5,408,807
3810 Meters		2021	2,701,223	1.5	4,051,834			130			2,701,353	1.5	4,052,029

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						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ				
3810	<b>2021 Actual Total</b>		<b>22,386,759</b>	<b>10.4</b>	<b>233,804,231</b>	-	-	-	-	-	<b>22,386,759</b>	<b>10.4</b>	<b>233,778,090</b>
3810	Meters - Additions	2022	975,620	0.5	487,810						975,620	0.5	487,810
3810	Meters - Retirements	2022	(94,320)	46.5	(4,389,653)						(94,320)	46.5	(4,389,653)
	<b>2022 Projected Total</b>		<b>23,268,058</b>	<b>9.9</b>	<b>229,902,388</b>	-	-	-	-	-	<b>23,268,058</b>	<b>9.9</b>	<b>229,876,247</b>
3811	Meters-MTU/DCU	2010	2,158,611	12.5	26,982,635						2,158,611	12.5	26,982,635
3811	Meters-MTU/DCU	2011	22,536	11.5	259,164						22,536	11.5	259,164
3811	Meters-MTU/DCU	2012	35,264	10.5	370,272						35,264	10.5	370,272
3811	Meters-MTU/DCU	2017	20,125	5.5	110,686						20,125	5.5	110,686
3811	<b>2021 Actual Total</b>		<b>2,236,536</b>	<b>12.4</b>	<b>27,722,757</b>	-	-	-	-	-	<b>2,236,536</b>	<b>12.4</b>	<b>27,722,757</b>
3811	Meters-MTU/DCU - Additions	2022	66,498	0.5	33,249						66,498	0.5	33,249
3811	Meters-MTU/DCU - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>2,303,034</b>	<b>12.1</b>	<b>27,756,006</b>	-	-	-	-	-	<b>2,303,034</b>	<b>12.1</b>	<b>27,756,006</b>
3820	Meter Installs	1930	8,423	92.5	779,128						8,423	92.5	779,128
3820	Meter Installs	1935	325	87.5	28,438						325	87.5	28,438
3820	Meter Installs	1940	143	82.5	11,798						143	82.5	11,798
3820	Meter Installs	1945	631	77.5	48,903						631	77.5	48,903
3820	Meter Installs	1950	1,064	72.5	77,140						1,064	72.5	77,140
3820	Meter Installs	1954	877	68.5	60,083						877	68.5	60,083
3820	Meter Installs	1955	1,575	67.5	106,317						1,575	67.5	106,317
3820	Meter Installs	1956	1,009	66.5	67,094						1,009	66.5	67,094
3820	Meter Installs	1957	1,524	65.5	99,792						1,524	65.5	99,792
3820	Meter Installs	1958	1,204	64.5	77,688						1,204	64.5	77,688
3820	Meter Installs	1959	10,021	63.5	636,303						10,021	63.5	636,303
3820	Meter Installs	1960	10,368	62.5	648,019						10,368	62.5	648,019
3820	Meter Installs	1961	12,214	61.5	751,156						12,214	61.5	751,156
3820	Meter Installs	1962	11,622	60.5	703,151						11,622	60.5	703,151
3820	Meter Installs	1963	6,182	59.5	367,806						6,182	59.5	367,806
3820	Meter Installs	1964	8,567	58.5	501,195						8,567	58.5	501,195
3820	Meter Installs	1965	8,642	57.5	496,943						8,642	57.5	496,943
3820	Meter Installs	1966	6,313	56.5	356,662						6,313	56.5	356,662
3820	Meter Installs	1967	14,249	55.5	790,824						14,249	55.5	790,824
3820	Meter Installs	1968	4,905	54.5	267,306						4,905	54.5	267,306
3820	Meter Installs	1969	6,445	53.5	344,823						6,445	53.5	344,823
3820	Meter Installs	1970	3,783	52.5	198,584						3,783	52.5	198,584
3820	Meter Installs	1971	3,533	51.5	181,948						3,533	51.5	181,948
3820	Meter Installs	1972	8,375	50.5	422,934						8,375	50.5	422,934
3820	Meter Installs	1973	5,516	49.5	273,042						5,516	49.5	273,042
3820	Meter Installs	1974	4,995	48.5	242,247						4,995	48.5	242,247
3820	Meter Installs	1975	4,695	47.5	223,007						4,695	47.5	223,007
3820	Meter Installs	1976	6,663	46.5	309,830						6,663	46.5	309,830
3820	Meter Installs	1977	14,097	45.5	641,434						14,097	45.5	641,434
3820	Meter Installs	1978	12,891	44.5	573,635						12,891	44.5	573,635
3820	Meter Installs	1979	21,003	43.5	913,634						21,003	43.5	913,634
3820	Meter Installs	1980	42,409	42.5	1,802,402						42,409	42.5	1,802,402

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO PLANT	CORRECTION TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3820	Meter Installs	1981	25,184	41.5	1,045,139						25,184	41.5	1,045,139
3820	Meter Installs	1982	21,654	40.5	876,981						21,654	40.5	876,981
3820	Meter Installs	1983	18,768	39.5	741,329						18,768	39.5	741,329
3820	Meter Installs	1984	22,120	38.5	851,614						22,120	38.5	851,614
3820	Meter Installs	1985	14,258	37.5	534,686						14,258	37.5	534,686
3820	Meter Installs	1986	15,002	36.5	547,562						15,002	36.5	547,562
3820	Meter Installs	1987	29,837	35.5	1,059,199						29,837	35.5	1,059,199
3820	Meter Installs	1988	41,806	34.5	1,442,311						41,806	34.5	1,442,311
3820	Meter Installs	1989	136,300	33.5	4,566,046						136,300	33.5	4,566,046
3820	Meter Installs	1990	97,445	32.5	3,166,954						97,445	32.5	3,166,954
3820	Meter Installs	1991	102,254	31.5	3,220,986						102,254	31.5	3,220,986
3820	Meter Installs	1992	130,166	30.5	3,970,049						130,166	30.5	3,970,049
3820	Meter Installs	1993	59,999	29.5	1,769,975						59,999	29.5	1,769,975
3820	Meter Installs	1994	59,770	28.5	1,703,439						59,770	28.5	1,703,439
3820	Meter Installs	1995	55,324	27.5	1,521,397						55,324	27.5	1,521,397
3820	Meter Installs	1996	171,579	26.5	4,546,834						171,579	26.5	4,546,834
3820	Meter Installs	1997	116,166	25.5	2,962,222						116,166	25.5	2,962,222
3820	Meter Installs	1998	120,045	24.5	2,941,090						120,045	24.5	2,941,090
3820	Meter Installs	1999	235,974	23.5	5,545,392						235,974	23.5	5,545,392
3820	Meter Installs	2000	208,487	22.5	4,690,962						208,487	22.5	4,690,962
3820	Meter Installs	2001	384,804	21.5	8,273,284						384,804	21.5	8,273,284
3820	Meter Installs	2002	266,111	20.5	5,455,285						266,111	20.5	5,455,285
3820	Meter Installs	2003	182,726	19.5	3,563,165						182,726	19.5	3,563,165
3820	Meter Installs	2004	307,607	18.5	5,690,725						307,607	18.5	5,690,725
3820	Meter Installs	2005	351,567	17.5	6,152,415						351,567	17.5	6,152,415
3820	Meter Installs	2006	467,527	16.5	7,714,194						467,527	16.5	7,714,194
3820	Meter Installs	2007	461,303	15.5	7,150,195						461,303	15.5	7,150,195
3820	Meter Installs	2008	600,124	14.5	8,701,803						600,124	14.5	8,701,803
3820	Meter Installs	2009	254,726	13.5	3,438,798						254,726	13.5	3,438,798
3820	Meter Installs	2010	241,310	12.5	3,016,374						241,310	12.5	3,016,374
3820	Meter Installs	2011	369,785	11.5	4,252,523						369,785	11.5	4,252,523
3820	Meter Installs	2012	480,389	10.5	5,044,080						480,389	10.5	5,044,080
3820	Meter Installs	2013	600,219	9.5	5,702,078						600,219	9.5	5,702,078
3820	Meter Installs	2014	880,532	8.5	7,484,525						880,532	8.5	7,484,525
3820	Meter Installs	2015	856,787	7.5	6,425,905						856,787	7.5	6,425,905
3820	Meter Installs	2016	1,768,584	6.5	11,495,793						1,768,584	6.5	11,495,793
3820	Meter Installs	2017	1,664,675	5.5	9,155,710						1,664,675	5.5	9,155,710
3820	Meter Installs	2018	1,443,532	4.5	6,495,896						1,443,532	4.5	6,495,896
3820	Meter Installs	2019	1,418,540	3.5	4,964,890						1,418,540	3.5	4,964,890
3820	Meter Installs	2020	1,306,441	2.5	3,266,102						1,306,441	2.5	3,266,102
3820	Meter Installs	2021	1,757,425	1.5	2,636,137						1,757,425	1.5	2,636,137
3820	<b>2021 Actual Total</b>		<b>17,991,110</b>	<b>10.4</b>	<b>186,787,307</b>	-	-	-	-	-	<b>17,991,110</b>	<b>10.4</b>	<b>186,787,307</b>
3820	Meter Installs - Additions	2022	248,812	0.5	124,406						248,812	0.5	124,406
3820	Meter Installs - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>18,239,923</b>	<b>10.2</b>	<b>186,911,713</b>	-	-	-	-	-	<b>18,239,923</b>	<b>10.2</b>	<b>186,911,713</b>
											-	0.0	-

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION			COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ					
3821	Meter Installs-MTU/DCU	2010	593,040	12.5	7,413,001						593,040	12.5	7,413,001
3821	<b>2021 Actual Total</b>		<b>593,040</b>	<b>12.5</b>	<b>7,413,001</b>	-	-	-	-	-	<b>593,040</b>	<b>12.5</b>	<b>7,413,001</b>
3821	Meter Installs-MTU/DCU - Additions	2022	-	0.5	-						-	0.5	-
3821	Meter Installs-MTU/DCU - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>593,040</b>	<b>12.5</b>	<b>7,413,001</b>	-	-	-	-	-	<b>593,040</b>	<b>12.5</b>	<b>7,413,001</b>
3830	House Reg	1970	1,307	52.5	68,618						1,307	52.5	68,618
3830	House Reg	1971	330	51.5	16,995						330	51.5	16,995
3830	House Reg	1972	169	50.5	8,535						169	50.5	8,535
3830	House Reg	1973	270	49.5	13,365						270	49.5	13,365
3830	House Reg	1975	81	47.5	3,848						81	47.5	3,848
3830	House Reg	1978	4,871	44.5	216,751						4,871	44.5	216,751
3830	House Reg	1979	6,155	43.5	267,730						6,155	43.5	267,730
3830	House Reg	1980	16,098	42.5	684,146						16,098	42.5	684,146
3830	House Reg	1981	3,760	41.5	156,023						3,760	41.5	156,023
3830	House Reg	1982	2,049	40.5	82,987						2,049	40.5	82,987
3830	House Reg	1983	82,844	39.5	3,272,336						82,844	39.5	3,272,336
3830	House Reg	1984	73,630	38.5	2,834,747						73,630	38.5	2,834,747
3830	House Reg	1985	56,513	37.5	2,119,229						56,513	37.5	2,119,229
3830	House Reg	1986	48,388	36.5	1,766,159						48,388	36.5	1,766,159
3830	House Reg	1987	39,366	35.5	1,397,501						39,366	35.5	1,397,501
3830	House Reg	1988	36,049	34.5	1,243,685						36,049	34.5	1,243,685
3830	House Reg	1989	44,133	33.5	1,478,449						44,133	33.5	1,478,449
3830	House Reg	1990	36,901	32.5	1,199,270						36,901	32.5	1,199,270
3830	House Reg	1991	30,446	31.5	959,040						30,446	31.5	959,040
3830	House Reg	1992	75,058	30.5	2,289,271						75,058	30.5	2,289,271
3830	House Reg	1993	37,155	29.5	1,096,060						37,155	29.5	1,096,060
3830	House Reg	1994	11,270	28.5	321,184						11,270	28.5	321,184
3830	House Reg	1995	13,048	27.5	358,819						13,048	27.5	358,819
3830	House Reg	1996	30,055	26.5	796,469						30,055	26.5	796,469
3830	House Reg	1997	38,578	25.5	983,739						38,578	25.5	983,739
3830	House Reg	1998	71,825	24.5	1,759,717						71,825	24.5	1,759,717
3830	House Reg	1999	83,235	23.5	1,956,017						83,235	23.5	1,956,017
3830	House Reg	2000	58,596	22.5	1,318,408						58,596	22.5	1,318,408
3830	House Reg	2001	735,568	21.5	15,814,714						735,568	21.5	15,814,714
3830	House Reg	2002	114,359	20.5	2,344,357						114,359	20.5	2,344,357
3830	House Reg	2003	87,025	19.5	1,696,987						87,025	19.5	1,696,987
3830	House Reg	2004	135,157	18.5	2,500,413						135,157	18.5	2,500,413
3830	House Reg	2005	231,575	17.5	4,052,556						231,575	17.5	4,052,556
3830	House Reg	2006	288,027	16.5	4,752,443						288,027	16.5	4,752,443
3830	House Reg	2007	298,083	15.5	4,620,292						298,083	15.5	4,620,292
3830	House Reg	2008	326,144	14.5	4,729,081						326,144	14.5	4,729,081
3830	House Reg	2009	91,536	13.5	1,235,734						91,536	13.5	1,235,734
3830	House Reg	2010	115,965	12.5	1,449,564						115,965	12.5	1,449,564
3830	House Reg	2011	179,095	11.5	2,059,589						179,095	11.5	2,059,589
3830	House Reg	2012	125,892	10.5	1,321,871						125,892	10.5	1,321,871

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO PLANT	CORRECTION TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3830	House Reg	2013	218,107	9.5	2,072,014						218,107	9.5	2,072,014
3830	House Reg	2014	349,505	8.5	2,970,796						349,505	8.5	2,970,796
3830	House Reg	2015	259,567	7.5	1,946,755						259,567	7.5	1,946,755
3830	House Reg	2016	258,437	6.5	1,679,843						258,437	6.5	1,679,843
3830	House Reg	2017	184,453	5.5	1,014,490						184,453	5.5	1,014,490
3830	House Reg	2018	313,296	4.5	1,409,832						313,296	4.5	1,409,832
3830	House Reg	2019	445,273	3.5	1,558,455						445,273	3.5	1,558,455
3830	House Reg	2020	494,103	2.5	1,235,259						494,103	2.5	1,235,259
3830	House Reg	2021	542,383	1.5	813,575						542,383	1.5	813,575
3830	<b>2021 Actual Total</b>		<b>6,695,728</b>	<b>13.4</b>	<b>89,947,714</b>	-	-	-	-	-	<b>6,695,728</b>	<b>13.4</b>	<b>89,947,714</b>
3830	House Reg - Additions	2022	167,912	0.5	83,956						167,912	0.5	83,956
3830	House Reg - Retirements	2022	(4,531)	38.1	(172,631)						(4,531)	38.1	(172,631)
	<b>2022 Projected Total</b>		<b>6,859,109</b>	<b>13.1</b>	<b>89,859,039</b>	-	-	-	-	-	<b>6,859,109</b>	<b>13.1</b>	<b>89,859,039</b>
3840	House Reg Installs	1960	447	62.5	27,943						447	62.5	27,943
3840	House Reg Installs	1961	2,081	61.5	127,981						2,081	61.5	127,981
3840	House Reg Installs	1962	1,715	60.5	103,754						1,715	60.5	103,754
3840	House Reg Installs	1963	1,054	59.5	62,689						1,054	59.5	62,689
3840	House Reg Installs	1964	1,347	58.5	78,827						1,347	58.5	78,827
3840	House Reg Installs	1965	1,601	57.5	92,079						1,601	57.5	92,079
3840	House Reg Installs	1966	958	56.5	54,106						958	56.5	54,106
3840	House Reg Installs	1967	3,116	55.5	172,939						3,116	55.5	172,939
3840	House Reg Installs	1968	262	54.5	14,269						262	54.5	14,269
3840	House Reg Installs	1969	132	53.5	7,080						132	53.5	7,080
3840	House Reg Installs	1970	211	52.5	11,068						211	52.5	11,068
3840	House Reg Installs	1971	132	51.5	6,803						132	51.5	6,803
3840	House Reg Installs	1972	951	50.5	48,032						951	50.5	48,032
3840	House Reg Installs	1973	1,199	49.5	59,352						1,199	49.5	59,352
3840	House Reg Installs	1974	57	48.5	2,742						57	48.5	2,742
3840	House Reg Installs	1975	991	47.5	47,076						991	47.5	47,076
3840	House Reg Installs	1976	1,198	46.5	55,700						1,198	46.5	55,700
3840	House Reg Installs	1977	3,189	45.5	145,114						3,189	45.5	145,114
3840	House Reg Installs	1978	2,132	44.5	94,876						2,132	44.5	94,876
3840	House Reg Installs	1979	4,382	43.5	190,601						4,382	43.5	190,601
3840	House Reg Installs	1980	8,898	42.5	378,182						8,898	42.5	378,182
3840	House Reg Installs	1981	18,114	41.5	751,742						18,114	41.5	751,742
3840	House Reg Installs	1982	10,842	40.5	439,091						10,842	40.5	439,091
3840	House Reg Installs	1983	13,015	39.5	514,095						13,015	39.5	514,095
3840	House Reg Installs	1984	18,002	38.5	693,074						18,002	38.5	693,074
3840	House Reg Installs	1985	11,908	37.5	446,543						11,908	37.5	446,543
3840	House Reg Installs	1986	15,859	36.5	578,866						15,859	36.5	578,866
3840	House Reg Installs	1987	25,258	35.5	896,656						25,258	35.5	896,656
3840	House Reg Installs	1988	15,863	34.5	547,283						15,863	34.5	547,283
3840	House Reg Installs	1989	26,220	33.5	878,372						26,220	33.5	878,372
3840	House Reg Installs	1990	12,147	32.5	394,774						12,147	32.5	394,774
3840	House Reg Installs	1991	14,085	31.5	443,692						14,085	31.5	443,692

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3840	House Reg Installs	1992	50,131	30.5	1,528,998						50,131	30.5	1,528,998
3840	House Reg Installs	1993	18,205	29.5	537,034						18,205	29.5	537,034
3840	House Reg Installs	1994	22,368	28.5	637,493						22,368	28.5	637,493
3840	House Reg Installs	1995	22,046	27.5	606,270						22,046	27.5	606,270
3840	House Reg Installs	1996	22,800	26.5	604,194						22,800	26.5	604,194
3840	House Reg Installs	1997	18,281	25.5	466,174						18,281	25.5	466,174
3840	House Reg Installs	1998	19,611	24.5	480,476						19,611	24.5	480,476
3840	House Reg Installs	1999	42,774	23.5	1,005,182						42,774	23.5	1,005,182
3840	House Reg Installs	2000	48,864	22.5	1,099,429						48,864	22.5	1,099,429
3840	House Reg Installs	2001	86,411	21.5	1,857,842						86,411	21.5	1,857,842
3840	House Reg Installs	2002	41,694	20.5	854,729						41,694	20.5	854,729
3840	House Reg Installs	2003	51,483	19.5	1,003,922						51,483	19.5	1,003,922
3840	House Reg Installs	2004	51,233	18.5	947,805						51,233	18.5	947,805
3840	House Reg Installs	2005	45,514	17.5	796,492						45,514	17.5	796,492
3840	House Reg Installs	2006	78,454	16.5	1,294,497						78,454	16.5	1,294,497
3840	House Reg Installs	2007	51,045	15.5	791,203						51,045	15.5	791,203
3840	House Reg Installs	2008	46,745	14.5	677,805						46,745	14.5	677,805
3840	House Reg Installs	2009	29,696	13.5	400,896						29,696	13.5	400,896
3840	House Reg Installs	2010	28,815	12.5	360,186						28,815	12.5	360,186
3840	House Reg Installs	2011	24,044	11.5	276,501						24,044	11.5	276,501
3840	House Reg Installs	2012	25,621	10.5	269,019						25,621	10.5	269,019
3840	House Reg Installs	2018	206	4.5	929						206	4.5	929
3840	House Reg Installs	2019	343	3.5	1,201						343	3.5	1,201
3840	House Reg Installs	2021	10,002	1.5	15,003						10,002	1.5	15,003
3840	<b>2021 Actual Total</b>		<b>1,053,753</b>	<b>23.6</b>	<b>24,878,682</b>	-	-	-	-	-	<b>1,053,753</b>	<b>23.6</b>	<b>24,878,682</b>
3840	House Reg Installs - Additions	2022	27,646	0.5	13,823						27,646	0.5	13,823
3840	House Reg Installs - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>1,081,399</b>	<b>23.0</b>	<b>24,892,504</b>	-	-	-	-	-	<b>1,081,399</b>	<b>23.0</b>	<b>24,892,504</b>
3850	M&R Stat Eq-Ind	1966	60	56.5	3,390						60	56.5	3,390
3850	M&R Stat Eq-Ind	1971	28,480	51.5	1,466,720						28,480	51.5	1,466,720
3850	M&R Stat Eq-Ind	1981	4,745	41.5	196,918						4,745	41.5	196,918
3850	M&R Stat Eq-Ind	1986	1,673	36.5	61,049						1,673	36.5	61,049
3850	M&R Stat Eq-Ind	1988	2,679	34.5	92,425						2,679	34.5	92,425
3850	M&R Stat Eq-Ind	1989	98,674	33.5	3,305,595						98,674	33.5	3,305,595
3850	M&R Stat Eq-Ind	1990	57,959	32.5	1,883,661						57,959	32.5	1,883,661
3850	M&R Stat Eq-Ind	1991	162,785	31.5	5,127,716						162,785	31.5	5,127,716
3850	M&R Stat Eq-Ind	1992	19,052	30.5	581,091						19,052	30.5	581,091
3850	M&R Stat Eq-Ind	1993	22,927	29.5	676,351						22,927	29.5	676,351
3850	M&R Stat Eq-Ind	1994	196,656	28.5	5,604,685						196,656	28.5	5,604,685
3850	M&R Stat Eq-Ind	1995	87,452	27.5	2,404,933						87,452	27.5	2,404,933
3850	M&R Stat Eq-Ind	1996	45,941	26.5	1,217,434						45,941	26.5	1,217,434
3850	M&R Stat Eq-Ind	1997	131,173	25.5	3,344,908						131,173	25.5	3,344,908
3850	M&R Stat Eq-Ind	1998	86,032	24.5	2,107,773						86,032	24.5	2,107,773
3850	M&R Stat Eq-Ind	1999	14,541	23.5	341,708						14,541	23.5	341,708
3850	M&R Stat Eq-Ind	2000	59,298	22.5	1,334,196						59,298	22.5	1,334,196



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3850 M&R Stat Eq-Ind		2001	131,620	21.5	2,829,828						131,620	21.5	2,829,828
3850 M&R Stat Eq-Ind		2002	64,039	20.5	1,312,796						64,039	20.5	1,312,796
3850 M&R Stat Eq-Ind		2003	56,472	19.5	1,101,206						56,472	19.5	1,101,206
3850 M&R Stat Eq-Ind		2004	9,344	18.5	172,857						9,344	18.5	172,857
3850 M&R Stat Eq-Ind		2005	48,555	17.5	849,714						48,555	17.5	849,714
3850 M&R Stat Eq-Ind		2006	233,140	16.5	3,846,816						233,140	16.5	3,846,816
3850 M&R Stat Eq-Ind		2007	58,277	15.5	903,288						58,277	15.5	903,288
3850 M&R Stat Eq-Ind		2008	45,621	14.5	661,501						45,621	14.5	661,501
3850 M&R Stat Eq-Ind		2009	25,688	13.5	346,782						25,688	13.5	346,782
3850 M&R Stat Eq-Ind		2010	11,328	12.5	141,597						11,328	12.5	141,597
3850 M&R Stat Eq-Ind		2011	24,048	11.5	276,549						24,048	11.5	276,549
3850 M&R Stat Eq-Ind		2012	23,617	10.5	247,979						23,617	10.5	247,979
3850 M&R Stat Eq-Ind		2014	88,162	8.5	749,377						88,162	8.5	749,377
3850 M&R Stat Eq-Ind		2016	6,913	6.5	44,936						6,913	6.5	44,936
3850 M&R Stat Eq-Ind		2017	1,774	5.5	9,759						1,774	5.5	9,759
3850 M&R Stat Eq-Ind		2019	1,100	3.5	3,850						1,100	3.5	3,850
3850 M&R Stat Eq-Ind		2020	40,903	2.5	102,256						40,903	2.5	102,256
3850	<b>2021 Actual Total</b>		<b>1,890,725</b>	<b>22.9</b>	<b>43,351,646</b>	-	-	-	-	-	<b>1,890,725</b>	<b>22.9</b>	<b>43,351,646</b>
3850 M&R Stat Eq-Ind - Additions		2022	37,850	0.5	18,925						37,850	0.5	18,925
3850 M&R Stat Eq-Ind - Retirements		2022	(45,547)	32.1	(1,460,237)						(45,547)	32.1	(1,460,237)
	<b>2022 Projected Total</b>		<b>1,883,028</b>	<b>22.3</b>	<b>41,910,334</b>	-	-	-	-	-	<b>1,883,028</b>	<b>22.3</b>	<b>41,910,334</b>
3870 Other Eq		1960	4,800	62.5	300,000						4,800	62.5	300,000
3870 Other Eq		1974	3,203	48.5	155,339						3,203	48.5	155,339
3870 Other Eq		1975	579	47.5	27,501						579	47.5	27,501
3870 Other Eq		1976	242	46.5	11,242						242	46.5	11,242
3870 Other Eq		1978	2,085	44.5	92,774						2,085	44.5	92,774
3870 Other Eq		1981	699	41.5	29,004						699	41.5	29,004
3870 Other Eq		1982	7,569	40.5	306,546						7,569	40.5	306,546
3870 Other Eq		1983	4,090	39.5	161,549						4,090	39.5	161,549
3870 Other Eq		1984	2,354	38.5	90,633						2,354	38.5	90,633
3870 Other Eq		1985	497	37.5	18,643						497	37.5	18,643
3870 Other Eq		1986	1,912	36.5	69,790						1,912	36.5	69,790
3870 Other Eq		1987	11,756	35.5	417,327						11,756	35.5	417,327
3870 Other Eq		1988	28,027	34.5	966,930						28,027	34.5	966,930
3870 Other Eq		1989	1,775	33.5	59,464						1,775	33.5	59,464
3870 Other Eq		1990	27,173	32.5	883,108						27,173	32.5	883,108
3870 Other Eq		1991	36,594	31.5	1,152,711						36,594	31.5	1,152,711
3870 Other Eq		1992	8,557	30.5	260,984						8,557	30.5	260,984
3870 Other Eq		1993	18,872	29.5	556,734						18,872	29.5	556,734
3870 Other Eq		1994	20,961	28.5	597,402						20,961	28.5	597,402
3870 Other Eq		1995	15,847	27.5	435,791						15,847	27.5	435,791
3870 Other Eq		1996	6,674	26.5	176,868						6,674	26.5	176,868
3870 Other Eq		1997	18,897	25.5	481,883						18,897	25.5	481,883
3870 Other Eq		1998	38,706	24.5	948,304						38,706	24.5	948,304
3870 Other Eq		1999	62,331	23.5	1,464,772						62,331	23.5	1,464,772

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO PLANT	CORRECTION TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3870	Other Eq	2000	48,308	22.5	1,086,919						48,308	22.5	1,086,919
3870	Other Eq	2001	105,911	21.5	2,277,080						105,911	21.5	2,277,080
3870	Other Eq	2002	35,421	20.5	726,128						35,421	20.5	726,128
3870	Other Eq	2003	86,404	19.5	1,684,872						86,404	19.5	1,684,872
3870	Other Eq	2004	42,237	18.5	781,377						42,237	18.5	781,377
3870	Other Eq	2005	44,638	17.5	781,160						44,638	17.5	781,160
3870	Other Eq	2006	71,585	16.5	1,181,151						71,585	16.5	1,181,151
3870	Other Eq	2007	145,917	15.5	2,261,718						145,917	15.5	2,261,718
3870	Other Eq	2008	68,684	14.5	995,911						68,684	14.5	995,911
3870	Other Eq	2009	240,565	13.5	3,247,624						240,565	13.5	3,247,624
3870	Other Eq	2010	25,793	12.5	322,411						25,793	12.5	322,411
3870	Other Eq	2011	60,889	11.5	700,224						60,889	11.5	700,224
3870	Other Eq	2012	97,200	10.5	1,020,599						97,200	10.5	1,020,599
3870	Other Eq	2013	197,592	9.5	1,877,120						197,592	9.5	1,877,120
3870	Other Eq	2014	223,716	8.5	1,901,587						223,716	8.5	1,901,587
3870	Other Eq	2015	192,709	7.5	1,445,321						192,709	7.5	1,445,321
3870	Other Eq	2016	469,302	6.5	3,050,462						469,302	6.5	3,050,462
3870	Other Eq	2017	165,028	5.5	907,653						165,028	5.5	907,653
3870	Other Eq	2018	208,584	4.5	938,629						208,584	4.5	938,629
3870	Other Eq	2019	97,983	3.5	342,940						97,983	3.5	342,940
3870	Other Eq	2020	70,598	2.5	176,496						70,598	2.5	176,496
3870	Other Eq	2021	81,041	1.5	121,561						81,041	1.5	121,561
3870	<b>2021 Actual Total</b>		<b>3,104,302</b>	<b>12.1</b>	<b>37,494,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,104,302</b>	<b>12.1</b>	<b>37,494,239</b>
3870	Other Eq - Additions	2022	354,400	0.5	177,200						354,400	0.5	177,200
3870	Other Eq - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>3,458,702</b>	<b>10.9</b>	<b>37,671,439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,458,702</b>	<b>10.9</b>	<b>37,671,439</b>
3900	Struc&Impr	1983	2,605	39.5	102,896						2,605	39.5	102,896
3900	Struc&Impr	2001	14,816	21.5	318,536						14,816	21.5	318,536
3900	Struc&Impr	2002	1,242,837	20.5	25,478,161						1,242,837	20.5	25,478,161
3900	Struc&Impr	2004	6,345	18.5	117,378						6,345	18.5	117,378
3900	Struc&Impr	2005	2,850	17.5	49,881						2,850	17.5	49,881
3900	Struc&Impr	2006	42,641	16.5	703,582						42,641	16.5	703,582
3900	Struc&Impr	2007	18,209	15.5	282,241						18,209	15.5	282,241
3900	Struc&Impr	2008	25,133	14.5	364,425						25,133	14.5	364,425
3900	Struc&Impr	2009	15,507	13.5	209,346						15,507	13.5	209,346
3900	Struc&Impr	2010	10,533	12.5	131,659						10,533	12.5	131,659
3900	Struc&Impr	2011	26,150	11.5	300,723						26,150	11.5	300,723
3900	Struc&Impr	2012	52,491	10.5	551,154					5,894	58,385	10.5	613,043
3900	Struc&Impr	2013	868,640	9.5	8,252,084						868,640	9.5	8,252,084
3900	Struc&Impr	2014	104,795	8.5	890,759						104,795	8.5	890,759
3900	Struc&Impr	2015	107,285	7.5	804,640						107,285	7.5	804,640
3900	Struc&Impr	2016	89,183	6.5	579,692						89,183	6.5	579,692
3900	Struc&Impr	2017	15,639	5.5	86,017						15,639	5.5	86,017
3900	Struc&Impr	2018	306,400	4.5	1,378,800						306,400	4.5	1,378,800
3900	Struc&Impr	2019	6,910,826	3.5	24,187,890						6,910,826	3.5	24,187,890

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION			COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ					
3900	Struc&Impr	2020	743,713	2.5	1,859,282					743,713	2.5	1,859,282	
3900	Struc&Impr	2021	39,774	1.5	59,661					39,774	1.5	59,661	
3900	<b>2021 Actual Total</b>		<b>10,646,372</b>	<b>6.3</b>	<b>66,708,806</b>	-	-	-	-	<b>5,894</b>	<b>10,652,267</b>	<b>6.3</b>	<b>66,770,695</b>
3900	Struc&Impr - Additions	2022	3,481,788	0.5	1,740,894					3,481,788	0.5	1,740,894	
3900	Struc&Impr - Retirements	2022	(41,870)	10.5	(439,640)					(41,870)	10.5	(439,640)	
	<b>2022 Projected Total</b>		<b>14,086,290</b>	<b>4.8</b>	<b>68,010,060</b>	-	-	-	-	<b>5,894</b>	<b>14,092,185</b>	<b>4.8</b>	<b>68,071,949</b>
3910	Offc Furn & Eq	2008	46,835	14.5	679,109					46,835	14.5	679,109	
3910	Offc Furn & Eq	2010	10,832	12.5	135,396					10,832	12.5	135,396	
3910	Offc Furn & Eq	2011	19,324	11.5	222,230					19,324	11.5	222,230	
3910	Offc Furn & Eq	2012	131,250	10.5	1,378,126					131,250	10.5	1,378,126	
3910	Offc Furn & Eq	2013	135,506	9.5	1,287,308				(23,579)	111,927	9.5	1,063,306	
3910	Offc Furn & Eq	2014	178,822	8.5	1,519,988				(238)	178,584	8.5	1,517,965	
3910	Offc Furn & Eq	2015	91,999	7.5	689,994				(82,662)	9,337	7.5	70,027	
3910	Offc Furn & Eq	2017	47	5.5	259					47	5.5	259	
3910	Offc Furn & Eq	2018	502,233	4.5	2,260,048					502,233	4.5	2,260,048	
3910	Offc Furn & Eq	2019	496,050	3.5	1,736,176				(362,731)	133,319	3.5	466,616	
3910	Offc Furn & Eq	2020	229,182	2.5	572,955					229,182	2.5	572,955	
3910	Offc Furn & Eq	2021	12,146	1.5	18,219					12,146	1.5	18,219	
3910	<b>2021 Actual Total</b>		<b>1,854,227</b>	<b>5.7</b>	<b>10,499,807</b>	-	-	-	-	<b>(469,211)</b>	<b>1,385,016</b>	<b>6.1</b>	<b>8,384,256</b>
3910	Offc Furn & Eq - Additions	2022	1,141,216	0.5	570,608					1,141,216	0.5	570,608	
3910	Offc Furn & Eq - Retirements	2022	(231,790)	11.1	(2,568,238)					(231,790)	11.1	(2,568,238)	
	<b>2022 Projected Total</b>		<b>2,763,652</b>	<b>3.1</b>	<b>8,502,178</b>	-	-	-	-	<b>(469,211)</b>	<b>2,294,441</b>	<b>2.8</b>	<b>6,386,627</b>
3912	Comp Hdwr	2012	38,838	10.5	407,796					(6,544)	32,294	10.5	339,082
3912	Comp Hdwr	2013	38,328	9.5	364,116					38,328	9.5	364,116	
3912	Comp Hdwr	2014	49,518	8.5	420,904					49,518	8.5	420,904	
3912	Comp Hdwr	2015	21,653	7.5	162,400					21,653	7.5	162,400	
3912	Comp Hdwr	2016	22,947	6.5	149,159				77,495	100,442	6.5	652,874	
3912	Comp Hdwr	2017	75,020	5.5	412,608					75,020	5.5	412,608	
3912	Comp Hdwr	2018	23,090	4.5	103,905					23,090	4.5	103,905	
3912	Comp Hdwr	2019	9,808	3.5	34,328					9,808	3.5	34,328	
3912	Comp Hdwr	2020	165	2.5	413					165	2.5	413	
3912	Comp Hdwr	2021	29,725	1.5	44,587					29,725	1.5	44,587	
3912	<b>2021 Actual Total</b>		<b>309,092</b>	<b>6.8</b>	<b>2,100,215</b>	-	-	-	-	<b>70,951</b>	<b>380,043</b>	<b>6.7</b>	<b>2,535,216</b>
3912	Comp Hdwr - Additions	2022	-	0.5	-					-	0.5	-	
3912	Comp Hdwr - Retirements	2022	(5,251)	10.5	(55,140)					(5,251)	10.5	(55,140)	
	<b>2022 Projected Total</b>		<b>303,841</b>	<b>6.7</b>	<b>2,045,075</b>	-	-	-	-	<b>70,951</b>	<b>374,791</b>	<b>6.6</b>	<b>2,480,076</b>
3913	Furn & Fix	1999	1,737	23.5	40,820					1,737	23.5	40,820	
3913	Furn & Fix	2002	45,944	20.5	941,858					45,944	20.5	941,858	
3913	Furn & Fix	2005	10,243	17.5	179,248					10,243	17.5	179,248	
3913	Furn & Fix	2007	3,791	15.5	58,761					3,791	15.5	58,761	
3913	Furn & Fix	2008	8,763	14.5	127,062					8,763	14.5	127,062	
3913	Furn & Fix	2009	32,846	13.5	443,417					32,846	13.5	443,417	
3913	Furn & Fix	2010	-	12.5	-					-	12.5	-	
3913	Furn & Fix	2011	48,239	11.5	554,752					48,239	11.5	554,752	

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3913	Furn & Fix	2012	327,431	10.5	3,438,024					650	328,081	10.5	3,444,849
3913	Furn & Fix	2013	4,276	9.5	40,618					(681)	3,594	9.5	34,145
3913	Furn & Fix	2014	19,239	8.5	163,528					238	19,477	8.5	165,551
3913	Furn & Fix	2015	7,700	7.5	57,750					82,662	90,362	7.5	677,717
3913	Furn & Fix	2016	109,460	6.5	711,492					(77,495)	31,966	6.5	207,777
3913	Furn & Fix	2019	-	3.5	-					362,731	362,731	3.5	1,269,560
3913	<b>2021 Actual Total</b>		<b>619,668</b>	<b>10.9</b>	<b>6,757,329</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>368,106</b>	<b>987,774</b>	<b>8.2</b>	<b>8,145,516</b>
3913	Furn & Fix - Additions	2022	150,000	0.5	75,000						150,000	0.5	75,000
3913	Furn & Fix - Retirements	2022	(379,122)	11.7	(4,435,733)						(379,122)	11.7	(4,435,733)
	<b>2022 Projected Total</b>		<b>390,546</b>	<b>6.1</b>	<b>2,396,597</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>368,106</b>	<b>758,651</b>	<b>5.0</b>	<b>3,784,783</b>
3914	Sys Sftwr	2013	747,273	9.5	7,099,092						747,273	9.5	7,099,092
3914	Sys Sftwr	2014	13,328	8.5	113,287						13,328	8.5	113,287
3914	Sys Sftwr	2015	3,717,131	7.5	27,878,486						3,717,131	7.5	27,878,486
3914	Sys Sftwr	2016	118,618	6.5	771,016						118,618	6.5	771,016
3914	Sys Sftwr	2017	1,052,853	5.5	5,790,694						1,052,853	5.5	5,790,694
3914	Sys Sftwr	2018	210,911	4.5	949,101						210,911	4.5	949,101
3914	Sys Sftwr	2019	99,218	3.5	347,262						99,218	3.5	347,262
3914	Sys Sftwr	2020	1,223,562	2.5	3,058,905						1,223,562	2.5	3,058,905
3914	Sys Sftwr	2021	14,555	1.5	21,832						14,555	1.5	21,832
3914	<b>2021 Actual Total</b>		<b>7,197,449</b>	<b>6.4</b>	<b>46,029,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,197,449</b>	<b>6.4</b>	<b>46,029,675</b>
3914	Sys Sftwr - Additions	2022	86,500	0.5	43,250						86,500	0.5	43,250
3914	Sys Sftwr - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>7,283,949</b>	<b>6.3</b>	<b>46,072,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,283,949</b>	<b>6.3</b>	<b>46,072,925</b>
3930	Stores Equip	1996	524	26.5	13,896						524	26.5	13,896
3930	Stores Equip	2000	1,921	22.5	43,224						1,921	22.5	43,224
3930	Stores Equip	2008	1,861	14.5	26,992						1,861	14.5	26,992
3930	Stores Equip	2012	5,361	10.5	56,293						5,361	10.5	56,293
3930	Stores Equip	2015	4,123	7.5	30,923						4,123	7.5	30,923
3930	Stores Equip	2016	881	6.5	5,724						881	6.5	5,724
3930	Stores Equip	2017	10,910	5.5	60,002						10,910	5.5	60,002
3930	Stores Equip	2019	2,929	3.5	10,251						2,929	3.5	10,251
3930	Stores Equip	2021	1,472	1.5	2,208						1,472	1.5	2,208
3930	<b>2021 Actual Total</b>		<b>29,982</b>	<b>8.3</b>	<b>249,514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,982</b>	<b>8.3</b>	<b>249,514</b>
3930	Stores Equip - Additions	2022	-	0.5	-						-	0.5	-
3930	Stores Equip - Retirements	2022	(524)	26.5	(13,896)						(524)	26.5	(13,896)
	<b>2022 Projected Total</b>		<b>29,458</b>	<b>8.0</b>	<b>235,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,458</b>	<b>8.0</b>	<b>235,617</b>
3940	Tools/Shop Eq	2007	29,475	15.5	456,864						29,475	15.5	456,864
3940	Tools/Shop Eq	2008	13,584	14.5	196,972						13,584	14.5	196,972
3940	Tools/Shop Eq	2009	28,101	13.5	379,358						28,101	13.5	379,358
3940	Tools/Shop Eq	2010	29,553	12.5	369,413						29,553	12.5	369,413
3940	Tools/Shop Eq	2011	58,964	11.5	678,091						58,964	11.5	678,091
3940	Tools/Shop Eq	2012	23,249	10.5	244,118						23,249	10.5	244,118
3940	Tools/Shop Eq	2013	34,054	9.5	323,513						34,054	9.5	323,513
3940	Tools/Shop Eq	2014	98,193	8.5	834,639						98,193	8.5	834,639

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Projected Average Age Calculations  
 December 31, 2022

ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO PLANT	CORRECTION TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3940	Tools/Shop Eq	2015	89,330	7.5	669,974						89,330	7.5	669,974
3940	Tools/Shop Eq	2016	126,304	6.5	820,976						126,304	6.5	820,976
3940	Tools/Shop Eq	2017	156,938	5.5	863,160						156,938	5.5	863,160
3940	Tools/Shop Eq	2018	121,915	4.5	548,619						121,915	4.5	548,619
3940	Tools/Shop Eq	2019	134,561	3.5	470,964			9,737			144,298	3.5	505,043
3940	Tools/Shop Eq	2020	83,480	2.5	208,700						83,480	2.5	208,700
3940	Tools/Shop Eq	2021	87,342	1.5	131,012						87,342	1.5	131,012
3940	<b>2021 Actual Total</b>		<b>1,115,043</b>	<b>6.5</b>	<b>7,196,372</b>	<b>-</b>	<b>-</b>	<b>9,737</b>	<b>-</b>	<b>-</b>	<b>1,124,780</b>	<b>6.4</b>	<b>7,230,451</b>
3940	Tools/Shop Eq - Additions	2022	271,504	0.5	135,752						271,504	0.5	135,752
3940	Tools/Shop Eq - Retirements	2022	(29,475)	15.5	(456,864)						(29,475)	15.5	(456,864)
	<b>2022 Projected Total</b>		<b>1,357,072</b>	<b>5.1</b>	<b>6,875,260</b>	<b>-</b>	<b>-</b>	<b>9,737</b>	<b>-</b>	<b>-</b>	<b>1,366,809</b>	<b>5.1</b>	<b>6,909,339</b>
3960	Pwr Op Equip	1992	35,671	30.5	1,087,974						35,671	30.5	1,087,974
3960	Pwr Op Equip	1993	59,179	29.5	1,745,795						59,179	29.5	1,745,795
3960	Pwr Op Equip	1994	863	28.5	24,596						863	28.5	24,596
3960	Pwr Op Equip	1995	7,075	27.5	194,569						7,075	27.5	194,569
3960	Pwr Op Equip	1996	69,060	26.5	1,830,096						69,060	26.5	1,830,096
3960	Pwr Op Equip	1997	1,565	25.5	39,896						1,565	25.5	39,896
3960	Pwr Op Equip	1998	45,133	24.5	1,105,751						45,133	24.5	1,105,751
3960	Pwr Op Equip	1999	51,134	23.5	1,201,656						51,134	23.5	1,201,656
3960	Pwr Op Equip	2000	76,047	22.5	1,711,059						76,047	22.5	1,711,059
3960	Pwr Op Equip	2001	66,906	21.5	1,438,479						66,906	21.5	1,438,479
3960	Pwr Op Equip	2002	108,869	20.5	2,231,806						108,869	20.5	2,231,806
3960	Pwr Op Equip	2003	9,485	19.5	184,950						9,485	19.5	184,950
3960	Pwr Op Equip	2004	69,069	18.5	1,277,781						69,069	18.5	1,277,781
3960	Pwr Op Equip	2005	19,381	17.5	339,162						19,381	17.5	339,162
3960	Pwr Op Equip	2006	95,856	16.5	1,581,618						95,856	16.5	1,581,618
3960	Pwr Op Equip	2007	3,735	15.5	57,892						3,735	15.5	57,892
3960	Pwr Op Equip	2008	12,004	14.5	174,065						12,004	14.5	174,065
3960	Pwr Op Equip	2009	24,179	13.5	326,412						24,179	13.5	326,412
3960	Pwr Op Equip	2010	67,393	12.5	842,417						67,393	12.5	842,417
3960	Pwr Op Equip	2011	25,067	11.5	288,265						25,067	11.5	288,265
3960	Pwr Op Equip	2012	37,140	10.5	389,967			(3,200)			33,940	10.5	356,367
3960	Pwr Op Equip	2013	13,121	9.5	124,653						13,121	9.5	124,653
3960	Pwr Op Equip	2014	194,617	8.5	1,654,242						194,617	8.5	1,654,242
3960	Pwr Op Equip	2015	152,568	7.5	1,144,258						152,568	7.5	1,144,258
3960	Pwr Op Equip	2016	114,393	6.5	743,553						114,393	6.5	743,553
3960	Pwr Op Equip	2017	43,163	5.5	237,396						43,163	5.5	237,396
3960	Pwr Op Equip	2019	4,319	3.5	15,116						4,319	3.5	15,116
3960	Pwr Op Equip	2021	5,168	1.5	7,752			18,988			24,156	1.5	36,234
3960	<b>2021 Actual Total</b>		<b>1,412,159</b>	<b>15.6</b>	<b>22,001,175</b>	<b>-</b>	<b>-</b>	<b>15,788</b>	<b>-</b>	<b>-</b>	<b>1,427,947</b>	<b>15.4</b>	<b>21,996,057</b>
3960	Pwr Op Equip - Additions	2022	357,895	0.5	178,948						357,895	0.5	178,948
3960	Pwr Op Equip - Retirements	2022	-	0.0	-						-	0.0	-
	<b>2022 Projected Total</b>		<b>1,770,054</b>	<b>12.5</b>	<b>22,180,123</b>	<b>-</b>	<b>-</b>	<b>15,788</b>	<b>-</b>	<b>-</b>	<b>1,785,842</b>	<b>12.4</b>	<b>22,175,005</b>
3970	Comm Eq	2009	296,216	13.5	3,998,915						296,216	13.5	3,998,915
3970	Comm Eq	2010	12,053	12.5	150,665						12,053	12.5	150,665

FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Projected Average Age Calculations  
 December 31, 2022

ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO PLANT	CORRECTION TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3970	Comm Eq	2011	86,288	11.5	992,311						86,288	11.5	992,311
3970	Comm Eq	2012	119,557	10.5	1,255,351						119,557	10.5	1,255,351
3970	Comm Eq	2013	44,867	9.5	426,234					7,784	52,650	9.5	500,179
3970	Comm Eq	2014	314,610	8.5	2,674,189						314,610	8.5	2,674,189
3970	Comm Eq	2015	123,428	7.5	925,711						123,428	7.5	925,711
3970	Comm Eq	2016	231,466	6.5	1,504,532						231,466	6.5	1,504,532
3970	Comm Eq	2017	213,574	5.5	1,174,655						213,574	5.5	1,174,655
3970	Comm Eq	2018	465,775	4.5	2,095,987						465,775	4.5	2,095,987
3970	Comm Eq	2019	404,814	3.5	1,416,849						404,814	3.5	1,416,849
3970	Comm Eq	2020	233,046	2.5	582,614						233,046	2.5	582,614
3970	Comm Eq	2021	82,786	1.5	124,179						82,786	1.5	124,179
3970	<b>2021 Actual Total</b>		<b>2,628,480</b>	<b>6.6</b>	<b>17,322,192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,784</b>	<b>2,636,264</b>	<b>6.6</b>	<b>17,396,137</b>
3970	Comm Eq - Additions	2022	11,000	0.5	5,500						11,000	0.5	5,500
3970	Comm Eq - Retirements	2022	(296,216)	13.5	(3,998,915)						(296,216)	13.5	(3,998,915)
	<b>2022 Projected Total</b>		<b>2,343,264</b>	<b>5.7</b>	<b>13,328,777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,784</b>	<b>2,351,048</b>	<b>5.7</b>	<b>13,402,722</b>
3980	Misc Equip	2005	23,193	17.5	405,873						23,193	17.5	405,873
3980	Misc Equip	2006	112,046	16.5	1,848,758						112,046	16.5	1,848,758
3980	Misc Equip	2007	12,962	15.5	200,907						12,962	15.5	200,907
3980	Misc Equip	2008	41,813	14.5	606,288						41,813	14.5	606,288
3980	Misc Equip	2009	439	13.5	5,922						439	13.5	5,922
3980	Misc Equip	2010	1,211	12.5	15,142						1,211	12.5	15,142
3980	Misc Equip	2011	4,714	11.5	54,208						4,714	11.5	54,208
3980	Misc Equip	2012	10,538	10.5	110,646						10,538	10.5	110,646
3980	Misc Equip	2013	9,441	9.5	89,685					16,477	25,917	9.5	246,214
3980	Misc Equip	2014	88,100	8.5	748,851						88,100	8.5	748,851
3980	Misc Equip	2015	21,465	7.5	160,988						21,465	7.5	160,988
3980	Misc Equip	2019	46,185	3.5	161,648						46,185	3.5	161,648
3980	<b>2021 Actual Total</b>		<b>372,106</b>	<b>11.8</b>	<b>4,408,914</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,477</b>	<b>388,582</b>	<b>11.7</b>	<b>4,565,443</b>
3980	Misc Equip - Additions	2022	500	0.5	250						500	0.5	250
3980	Misc Equip - Retirements	2022	(20,178)	17.5	(353,110)						(20,178)	17.5	(353,110)
	<b>2022 Projected Total</b>		<b>352,428</b>	<b>11.5</b>	<b>4,056,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,477</b>	<b>368,905</b>	<b>11.4</b>	<b>4,212,583</b>
	<b>2021 Actual Total</b>		<b>534,900,956</b>	<b>9.3</b>	<b>4,997,638,826</b>	<b>0</b>	<b>(26,711)</b>	<b>25,525</b>	<b>(145,894)</b>	<b>(0)</b>	<b>534,753,876</b>	<b>9.3</b>	<b>4,985,969,585</b>
	2022 Projected Additions	2022	34,136,015	0.5	17,068,007						34,136,015	0.5	17,068,007
	2022 Projected Retirements	2022	(3,591,527)	0.0	(138,673,445)						(3,591,527)	0.0	(138,673,445)
	<b>2022 Projected Total</b>		<b>565,445,444</b>	<b>8.6</b>	<b>4,876,033,389</b>	<b>0</b>	<b>(26,711)</b>	<b>25,525</b>	<b>(145,894)</b>	<b>(0)</b>	<b>565,298,364</b>	<b>8.6</b>	<b>4,864,364,147</b>

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Prior Period Adjustments Included in Projected Reserves 2022 Balances

ACCT	DESCRIPTION	BAL @ 12/31/2021	FN Adj. 2018	FN Adj. 2019	FN Adj. 2020	FN Adj. 2021	FN Adj. Total	CFG Adj. 2018	CFG Adj.	CFG 2019 Adj.	CFG 2020 Adj.	CFG 2021 Adj.	CFG Adj. Total	FC						
														FC Adj. 2018	FC Adj. 2019	FC Adj. 2020	FC Adj. 2021	FC Adj. Total		
3010	Organization	\$23,328					\$0						\$0							\$0
3020	Miscellaneous Intangible Plant	\$14,133					\$0						\$0							\$0
3030	Miscellaneous Intangible Plant	\$127,642					\$0						\$0							\$0
3740	Land	\$1,786					\$0						\$0							\$0
3741	Land Rights	\$9,747					\$0						\$0							\$0
3750	Structures & Improvements	\$324,521					\$0			(\$11,239)	(\$304)	(\$11,543)	\$0							\$0
3761	Mains - Plastic	\$30,803,201					\$0						\$0							\$0
3762	Mains - Other	\$30,101,681	(\$136,918)	(\$14,446)	\$11,946		(\$139,418)	(\$167,702)	(\$77,549)	(\$22,418)	(\$77,549)	(\$345,219)	\$0							\$0
376G	Mains - GRIP	\$14,180,435	\$136,918	\$14,446	(\$11,946)		\$139,418	\$167,702	\$77,549	\$22,418	\$77,549	\$345,219	\$0							\$0
3780	Meas. & Reg. Station Equip - General	\$1,542,125	(\$27,404)			(\$7,031)	(\$34,435)			\$14,357		\$14,357	\$0							\$0
3790	Meas. & Reg. Station Equip - City Gate	\$5,470,069		(\$65,441)			(\$65,441)		(\$48,827)			(\$48,827)	\$0							\$0
3801	Services - Plastic	\$14,713,629					\$0						\$0							\$0
3802	Services - Other	\$2,295,605	(\$76,867)		(\$1,426)	(\$64,205)	(\$142,498)			(\$13,776)	(\$18,168)	(\$31,945)	\$0							\$0
380G	Services - GRIP	\$2,139,588	\$76,867		\$1,426	\$64,205	\$142,498			\$13,776	\$18,168	\$31,945	\$0							\$0
3810	Meters	\$6,842,720		(\$40,358)	(\$39,749)	(\$72,157)	(\$152,265)		(\$4,607)		(\$16,281)	(\$20,887)	\$0							\$0
3811	Meters - AMR Equipment	\$1,355,967					\$0					\$0								\$0
3820	Meter Installations	\$4,510,962		\$40,358	\$39,749	\$72,157	\$152,265				\$16,281	\$16,281	\$0							\$0
3821	Meter Installations - MTU/DCU	\$268,026					\$0					\$0								\$0
3830	Regulators	\$2,909,271					\$0		\$4,607			\$4,607	\$0							\$0
3840	Regulator Installations	\$665,282					\$0					\$0								\$0
3850	Indust. Meas. & Reg. Station Equip.	\$1,230,172					\$0					\$0								\$0
3870	Other Equipment	\$1,367,694					\$0					\$0								\$0
3890	Land & Land Rights	\$1,318					\$0					\$0								\$0
3900	Structures & Improvements	\$893,260					\$0					\$0								\$0
3910	Office Equipment	\$836,757					\$0					\$0								\$0
3912	Computer Equipment	(\$140,378)					\$0					\$0								\$0
3913	Office Furniture	(\$21,873)					\$0					\$0								\$0
3914	Computer Software	\$2,688,686					\$0					\$0								\$0
3921	Transportation - Cars	\$214,756				(\$2,905)	(\$2,905)					\$0	(\$73,673)	(\$8,561)	(\$8,797)					(\$91,030)
3922	Transportation - Light Trucks & Vans	\$2,631,860		(\$2,454)		\$13,025	\$10,571			(\$15,561)		(\$15,561)	(\$44,054)	\$6,571	\$6,401					(\$31,082)
3923	Transportation - Heavy Trucks & Vans	\$0					\$0					\$0								\$0
3924	Transportation - Trailers	\$45,939					\$0					\$0								\$0
3930	Stores Equipment	\$14,380					\$0					\$0								\$0
3940	Tools, Shop & Garage Equipment	\$604,290		\$1,947			\$1,947					\$0								\$0
3950	Laboratory Equipment	\$0					\$0					\$0								\$0
3960	Power Operated Equipment	\$973,436			\$0	\$1,049	\$1,049					\$0								\$0
3970	Communications Equipment	\$1,031,238					\$0					\$0								\$0
3980	Miscellaneous Equipment	\$227,271					\$0					\$0								\$0
3990	Other Tangible Property	\$0					\$0					\$0								\$0
<b>TOTALS</b>		<b>\$130,898,524</b>	<b>(\$27,404)</b>	<b>(\$65,947)</b>	<b>\$0</b>	<b>\$4,138</b>	<b>(\$89,213)</b>	<b>\$0</b>	<b>(\$34,470)</b>	<b>(\$26,800)</b>	<b>(\$304)</b>	<b>(\$61,574)</b>	<b>(\$117,727)</b>	<b>(\$1,990)</b>	<b>(\$2,396)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$122,112)</b>

**FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS**  
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade  
 Prior Period Adjustments Included in Projected Reserves 2022 Balances

ACCT	DESCRIPTION	FI Adj. 2018	FI Adj. 2019	FI Adj. 2020	FI Adj. 2021	FI Adj. Total	FT Adj. 2018	FT Adj. 2019	FT Adj. 2020	FT Adj. 2021	FT Adj. Total	Total Adj.	ADJ BAL @ 12/31/2021
3010	Organization					\$0						\$0	\$23,328
3020	Miscellaneous Intangible Plant					\$0						\$0	\$14,133
3030	Miscellaneous Intangible Plant					\$0						\$0	\$127,642
3740	Land					\$0						\$0	\$1,786
3741	Land Rights					\$0						\$0	\$9,747
3750	Structures & Improvements					\$0						(\$11,543)	\$312,978
3761	Mains - Plastic					\$0		\$3,027	\$3,165			\$6,193	\$30,809,394
3762	Mains - Other					\$0		(\$3,027)	(\$10,356)			(\$13,383)	\$29,603,661
376G	Mains - GRIP					\$0						\$0	\$14,665,072
3780	Meas. & Reg. Station Equip - General					\$0						\$0	\$1,522,048
3790	Meas. & Reg. Station Equip - City Gate					\$0						(\$114,268)	\$5,355,801
3801	Services - Plastic					(\$426)		(\$4,459)	(\$4,886)			\$0	\$14,708,744
3802	Services - Other					\$0	(\$82,301)	(\$15,878)				(\$98,179)	\$2,022,984
380G	Services - GRIP					\$0	\$82,301	\$15,878				\$98,179	\$2,412,209
3810	Meters					(\$85)		(\$79)	(\$23)	(\$187)		(\$75)	\$6,669,064
3811	Meters - AMR Equipment					\$0						\$0	\$1,355,967
3820	Meter Installations					\$85		\$79	\$23	\$187		\$75	\$4,680,012
3821	Meter Installations - MTU/DCU					\$0						\$242	\$268,026
3830	Regulators					\$0						\$0	\$2,913,878
3840	Regulator Installations					\$0						\$4,607	\$665,282
3850	Indust. Meas. & Reg. Station Equip.					\$0				\$6,225		\$6,225	\$1,236,397
3870	Other Equipment					\$0						\$0	\$1,367,694
3890	Land & Land Rights					\$0						\$0	\$1,318
3900	Structures & Improvements					\$0						\$0	\$893,260
3910	Office Equipment					\$0						\$0	\$836,757
3912	Computer Equipment					\$0						\$0	(\$140,378)
3913	Office Furniture					\$0						\$0	(\$21,873)
3914	Computer Software					\$0						\$0	\$2,688,686
3921	Transportation - Cars					\$0						\$0	\$120,821
3922	Transportation - Light Trucks & Vans					\$0						(\$93,935)	\$2,595,789
3923	Transportation - Heavy Trucks & Vans					\$0						\$0	\$0
3924	Transportation - Trailers					\$0						\$0	\$45,939
3930	Stores Equipment					\$0						\$0	\$14,380
3940	Tools, Shop & Garage Equipment					\$0						\$0	\$606,237
3950	Laboratory Equipment					\$0						\$0	\$0
3960	Power Operated Equipment					\$0						\$1,049	\$974,485
3970	Communications Equipment					\$0						\$0	\$1,031,238
3980	Miscellaneous Equipment					\$0						\$0	\$227,271
3990	Other Tangible Property					\$0						\$0	\$0
<b>TOTALS</b>		\$0	\$0	(\$426)	(\$4,459)	(\$4,886)	\$0	\$0	(\$966)	\$0	(\$966)	(\$278,750)	\$130,619,774



IOWA CURVE ELG / VINTAGE GROUP PROJECTION LIFE TABLE  
 AVERAGE SERVICE LIFE AND REMAINING LIFE BY AGE FOR CURVE TYPE = R3

AGE	SERVICE LIFE											
	← PROJECTION LIFE 29.0 →				← PROJECTION LIFE 30.0 →				← PROJECTION LIFE 31.0 →			
	SURVIVOR CURVE	SER- VICE LIFE	ELG REMAIN LIFE	VG REMAIN LIFE	SURVIVOR CURVE	SER- VICE LIFE	ELG REMAIN LIFE	VG REMAIN LIFE	SURVIVOR CURVE	SER- VICE LIFE	ELG REMAIN LIFE	VG REMAIN LIFE
0.0	1.00000	24.52	24.52	29.00	1.00000	25.35	25.35	30.00	1.00000	26.18	26.18	31.00
0.5	0.99972	24.85	24.35	28.51	0.99973	25.69	25.19	29.51	0.99974	26.53	26.03	30.51
1.5	0.99904	25.26	23.76	27.53	0.99908	26.11	24.61	28.53	0.99911	26.97	25.47	29.53
2.5	0.99814	25.52	23.02	26.55	0.99823	26.38	23.88	27.55	0.99830	27.24	24.74	28.55
3.5	0.99698	25.75	22.25	25.58	0.99713	26.61	23.11	26.58	0.99727	27.47	23.97	27.58
4.5	0.99550	25.96	21.46	24.62	0.99575	26.82	22.32	25.62	0.99597	27.69	23.19	26.61
5.5	0.99363	26.17	20.67	23.66	0.99401	27.03	21.53	24.66	0.99434	27.89	22.39	25.66
6.5	0.99130	26.37	19.87	22.72	0.99185	27.24	20.74	23.71	0.99234	28.10	21.60	24.71
7.5	0.98843	26.59	19.09	21.78	0.98921	27.45	19.95	22.78	0.98989	28.31	20.81	23.77
8.5	0.98492	26.81	18.31	20.86	0.98599	27.67	19.17	21.85	0.98693	28.53	20.03	22.84
9.5	0.98069	27.04	17.54	19.95	0.98212	27.90	18.40	20.93	0.98338	28.75	19.25	21.92
10.5	0.97562	27.28	16.78	19.05	0.97750	28.13	17.63	20.03	0.97915	28.99	18.49	21.01
11.5	0.96960	27.54	16.04	18.16	0.97203	28.38	16.88	19.14	0.97417	29.23	17.73	20.12
12.5	0.96252	27.80	15.30	17.29	0.96561	28.64	16.14	18.26	0.96832	29.49	16.99	19.23
13.5	0.95424	28.08	14.58	16.44	0.95813	28.91	15.41	17.40	0.96152	29.75	16.25	18.37
14.5	0.94466	28.37	13.87	15.60	0.94946	29.20	14.70	16.56	0.95367	30.03	15.53	17.51
15.5	0.93358	28.67	13.17	14.78	0.93949	29.49	13.99	15.73	0.94466	30.32	14.82	16.68
16.5	0.92091	28.99	12.49	13.98	0.92810	29.80	13.30	14.91	0.93434	30.63	14.13	15.86
17.5	0.90644	29.32	11.82	13.19	0.91510	30.13	12.63	14.12	0.92263	30.94	13.44	15.05
18.5	0.89003	29.66	11.16	12.43	0.90039	30.46	11.96	13.34	0.90939	31.27	12.77	14.26
19.5	0.87145	30.02	10.52	11.68	0.88380	30.81	11.31	12.58	0.89447	31.61	12.11	13.49
20.5	0.85051	30.39	9.89	10.96	0.86509	31.17	10.67	11.84	0.87770	31.96	11.46	12.74
21.5	0.82697	30.79	9.29	10.25	0.84411	31.55	10.05	11.12	0.85891	32.33	10.83	12.01
22.5	0.80055	31.20	8.70	9.57	0.82066	31.95	9.45	10.43	0.83793	32.72	10.22	11.30
23.5	0.77108	31.63	8.13	8.92	0.79443	32.37	8.87	9.76	0.81456	33.12	9.62	10.61
24.5	0.73822	32.08	7.58	8.30	0.76529	32.80	8.30	9.11	0.78860	33.54	9.04	9.94
25.5	0.70193	32.56	7.06	7.70	0.73303	33.26	7.76	8.49	0.75980	33.98	8.48	9.30
26.5	0.66200	33.06	6.56	7.13	0.69743	33.74	7.24	7.89	0.72804	34.44	7.94	8.68
27.5	0.61859	33.59	6.09	6.60	0.65852	34.24	6.74	7.33	0.69321	34.92	7.42	8.09
28.5	0.57186	34.15	5.65	6.10	0.61635	34.78	6.28	6.80	0.65526	35.43	6.93	7.53
29.5	0.52228	34.73	5.23	5.63	0.57105	35.33	5.83	6.30	0.61421	35.96	6.46	7.00
30.5	0.47054	35.34	4.84	5.19	0.52313	35.92	5.42	5.83	0.57030	36.52	6.02	6.50
31.5	0.41751	35.99	4.49	4.79	0.47317	36.53	5.03	5.39	0.52392	37.11	5.61	6.03
32.5	0.36430	36.65	4.15	4.42	0.42195	37.17	4.67	4.99	0.47562	37.72	5.22	5.59
33.5	0.31214	37.34	3.84	4.07	0.37048	37.83	4.33	4.61	0.42611	38.35	4.85	5.18
34.5	0.26219	38.06	3.56	3.75	0.31983	38.52	4.02	4.26	0.37627	39.01	4.51	4.81
35.5	0.21568	38.79	3.29	3.45	0.27114	39.23	3.73	3.94	0.32710	39.70	4.20	4.45
36.5	0.17342	39.53	3.03	3.17	0.22542	39.96	3.46	3.63	0.27959	40.40	3.90	4.12
37.5	0.13614	40.29	2.79	2.90	0.18351	40.70	3.20	3.35	0.23468	41.13	3.63	3.82
38.5	0.10407	41.05	2.55	2.64	0.14619	41.45	2.95	3.08	0.19328	41.87	3.37	3.53
39.5	0.07721	41.81	2.31	2.38	0.11366	42.21	2.71	2.81	0.15597	42.62	3.12	3.25
40.5	0.05532	42.57	2.07	2.13	0.08599	42.97	2.47	2.56	0.12311	43.37	2.87	2.99
41.5	0.03791	43.33	1.83	1.88	0.06316	43.73	2.23	2.30	0.09483	44.14	2.64	2.73
42.5	0.02457	44.09	1.59	1.62	0.04466	44.49	1.99	2.05	0.07109	44.90	2.40	2.47
43.5	0.01469	44.86	1.36	1.38	0.03009	45.26	1.76	1.80	0.05162	45.66	2.16	2.22
44.5	0.00789	45.62	1.12	1.14	0.01907	46.02	1.52	1.54	0.03600	46.42	1.92	1.96
45.5	0.00356	46.41	0.91	0.91	0.01107	46.78	1.28	1.30	0.02383	47.18	1.68	1.71
46.5	0.00122	47.20	0.70	0.71	0.00564	47.56	1.06	1.07	0.01469	47.94	1.44	1.47
47.5	0.00024	48.04	0.54	0.54	0.00238	48.34	0.84	0.84	0.00824	48.71	1.21	1.23
48.5	0.00001	49.00	0.50	0.50	0.00072	49.14	0.64	0.64	0.00400	49.48	0.98	0.99
49.5	0.00000	0.00	0.00	0.00	0.00010	50.01	0.51	0.51	0.00155	50.27	0.77	0.78