



FILED 9/9/2022
DOCUMENT NO. 06167-2022
FPSC - COMMISSION CLERK

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September 9, 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 Revised Direct Testimony and Exhibits PSL-1 through PSL-4 of Patricia Lee. The Company asks that the Commission accept this revised filing as a replacement, in its entirety, of Ms. Lee's Testimony and Exhibits submitted originally on May 24, 2022 in this proceeding, as further corrected by errata on June 16, 2022.

The revisions are necessitated by the discovery of an error in the 2023 Depreciation Study while responding to Staff's 1st Set of Interrogatories. Upon further review, additional errors were discovered as well. The Company is providing Witness Lee's revised direct testimony and exhibits, and will separately provide corrections to prior discovery requests to reflect the corrected information in the Depreciation Study. In addition, attached to this Letter, the Company is providing a Summary of Changes file, which provides a synopsis of changes made to the depreciation study schedules. The net effect of all the changes results in four account rate changes (shown below) and an increase in expenses of approximately \$22,000 as compared to the original filing. Overall, depreciation expense remains a net decrease of approximately \$1.5 million.

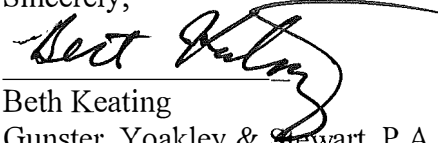
	Orig.	Revised
<u>Acct</u>	<u>Filed</u>	<u>Rate</u>
3921	4.6%	5.7%
3922	5.8%	5.6%
3924	1.8%	1.9%
3960	3.5%	4.0%

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

Mr. Adam Teitzman, Clerk
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you have any questions whatsoever.

Sincerely,

A handwritten signature in black ink, appearing to read "Beth Keating", with a long, sweeping flourish extending to the right.

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

cc.(Certificate of Service)

Revisions to Direct Testimony of Ms. Lee

- Page 3 - Revisions include the inadvertent omission of Exhibit PSL-4 provided in response to OPC POD 6, Item 2, and OPC POD 56.
- Page 6 – Correct Exhibit PSL-1 to Exhibit PSL-2.
- Page 8 – Correct that adjustments referenced are to the reserve.
- Pages 15, 17, 23, and 24 – Workbook corrections.

Revisions to Exhibit PSL-2 Narrative

- Revisions to the workbook schedules follow through to the Study Narrative and Testimony.
- Correct scrivener's errors relative to the date of investments and reserves to January 1, 2023, or December 31, 2022, and the Summary of Proposal for Plastic and GRIP Services.
- Narrative for Account 392.4, Other Transportation, has been revised to correctly state that only one gas company in the State has depreciation parameters prescribed.

Revisions to Exhibit PSL-2 Workbook Schedules

- Sch B – Updated average remaining lives for general plant Accounts 3910-3913 to reflect currently utilized USoA.
- Sch J – Updated the 2022 accruals calculation to include the amortization of the 2019 Depreciation Study's general plant imbalance.
- Corrections stated below flows through to Schedules A-E.
 - a. 2022 accruals were hard-coded on Sch G 2022 rather than linked to the accrual calculation on Sch J. This resulted in a restatement of the 1/1/2023 reserve;
 - b. Account 3761: Adjusted plant investment to include \$4,080,686 AEP closed to plant on Sch M. This correction flows through to Sch G 2022 and Sch I.
 - c. Account 376G: Corrected the arithmetic sign for 2018 retirement adjustment on Sch M. This correction flows through to Sch G 2022, Sch I, and Sch J. Adjusted 2018 FN adjustments on Sch N to reflect missed retirement correction. This correction flows through to Sch G 2022 and Sch K.

- d. Account 376.2: The ages and weighted calculations for vintages 1978 – 2001 were missing in the original filing of Sch M. Corrected average age calculation flow through to Sch A. Adjusted 2018 FN adjustment on Sch N to reflect missed retirement correction. This correction flows through to Sch G 2022 and Sch K.
- e. Account 396: Adjusted plant investments to include missed plant correction on Sch M. This correction flows through Sch. G, Sch. I, and Sch. J. Corrected the hard-coded age on Sch A that is now correctly linked to Sch M and revised average remaining life based on corrected age.
- f. Account 392.2: Sch N 2021 includes a missed adjustment correction for FC. This correction flows through to Sch G 2022.
- Sch K – Prior Period Adjustments - Account 392.2 Col U corrected hard coded retirement and Col V corrects an overstatement of salvage. These corrections are included in the adjustments shown on Sch G 2022.
- The sum of total adjustments on Sch L and Sch M agrees to total plant adjustments on Sch G 2022.
- Total adjustments on Sch N agrees to total reserve adjustments on Sch G 2022.

Revisions to Exhibit PSL-4

- Revised investments and reserves as a result of adjustments to Exhibit PSL-2 Workbook.

Sheet	Cell	Original Value	Revised Value	Variance	Explanation
Sch. A	C16	125,006,731	129,087,416	4,080,685	Added \$4M for AEP Close Out from Working Capital
Sch. A	C18	146,879,318	146,906,029	26,711	Corrected arithmetic signs on adjustment reported on Sch. M
Sch. A	C32	534,592,291	538,699,687	4,107,396	Total - Flow through correction
Sch. A	C46	1,785,842	1,789,042	3,200	Added Missed Correction Entry to Reclass Salvage to Reserves
Sch. A	C50	37,760,361	37,763,561	3,200	Total - Flow through correction
Sch. A	C52	572,352,652	576,463,248	4,110,596	Total - Flow through correction
Sch. A	D14	10,455	11,583	1,128	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D15	352,170	351,957	(213)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D16	31,998,891	32,009,063	10,172	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D17	30,156,556	30,162,494	5,938	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D18	17,720,021	17,733,587	13,566	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D19	1,687,017	1,702,522	15,505	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D20	5,790,981	5,789,277	(1,704)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D21	15,555,576	15,557,857	2,281	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D22	1,419,351	1,419,349	(2)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D23	3,452,806	3,452,804	(2)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D24	7,344,116	7,354,720	10,604	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D25	1,452,731	1,452,732	1	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D26	5,250,750	5,258,682	7,932	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D28	3,130,791	3,131,461	670	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D29	694,012	694,010	(2)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D30	1,224,779	1,227,066	2,287	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D31	1,496,820	1,496,827	7	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D32	129,021,269	129,089,437	68,168	Total - Flow through correction
Sch. A	D34	1,099,778	1,099,982	204	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D39	144,313	114,990	(29,323)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D40	2,879,435	2,969,418	89,983	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022 and adding a missed adjustment on Sch. N
Sch. A	D42	50,523	49,848	(675)	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D46	1,053,468	1,057,166	3,698	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D50	12,464,420	12,528,307	63,887	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	D52	141,485,689	141,617,744	132,055	Flow through calculation update from correcting hardcoded accruals on Sch. G 2022
Sch. A	L46	10.2	9	-1.2	Flow through calculation update from correcting hardcoded value on Sch. A
Sch. A	N16	8.1	8	-0.1	Flow through calculation update from adding AEP close out and correcting adjustment on Sch. M
Sch. A	N17	10.3	22.2	11.9	Sch. M was missing the age calculations for some vintage year additions
Sch. A	N18	8.1	8	-0.1	Flow through calculation update from adding AEP close out and correcting adjustment on Sch. M
Sch. A	N46	10.7	12.4	1.7	Hardcoded Value, added formula to link to supporting Sch. M

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 Revised Direct Testimony of Patricia Lee

7 Date of Refiling: September 9, 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 Services¹ 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?**

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

1 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 Revised 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, Revised PSL-2, PSL-3, and
20 Revised PSL-4. Exhibit PSL-1 is my Curriculum Vitae, Revised Exhibit PSL-2 is the
21 Depreciation Study and workbook, Exhibit PSL-3 is a Life Table example, and
22 Revised Exhibit PSL-4 illustrates the recommended depreciation rates for the mains

1 and services accounts with and without reserve allocations. To the best of my
2 knowledge, the information contained in these exhibits is true and correct.

3 **II. TESTIMONY STRUCTURE, DEPRECIATION DEFINITION, STUDY**
4 **PURPOSE, AND STUDY CONCLUSIONS**

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

6 A. My direct testimony has five sections. Sections I and II are introductory.
7 Section III, I explain how the depreciation Study conforms to the depreciation study
8 requirements of Rule 25-7.045, Florida Administrative Code (“F.A.C.”), and provide
9 context for the 2023 FPUC Depreciation Study.

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

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

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

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

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

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

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

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

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

15 A. I conclude that:

- 16 • FPUC's current approved life and salvage parameters should be revised as set forth
17 in the workbook on Revised Exhibit PSL-2, Schs. A and B, which are sponsored
18 by me.
- 19 • A 5-year amortization of the reserve imbalance associated with the Commission
20 approved amortized general plant accounts shown in the workbook on Revised
21 Exhibit PSL-2, Sch. E, is recommended. The amortization results in an annual
22 expense increase of \$288,819.

- 1 • The recommended rates and amortizations for each account applied to estimated
2 plant balances and depreciation reserve balances as of January 1, 2023, result in a
3 decrease in an annual depreciation expense of approximately \$1.5 million shown
4 on Schedule C in the workbook, Revised Exhibit PSL-2. This amount was
5 determined by comparing the annual depreciation expenses calculated using
6 current-approved depreciation rates with those calculated using the proposed
7 depreciation rates.

8

9 **III. FPUC’S DEPRECIATION STUDY**

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

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

- 14 • An effective date for new depreciation rates and/or recovery schedules. If the
15 proposed effective date coincides with the expected date for new revenues initiated
16 through a rate proceeding, the depreciation study must be submitted no later than
17 the filing of the Minimum Filing Requirements.
- 18 • A comparison of the current and proposed depreciation components for each
19 account. The components include average service life, age, curve shape, net
20 salvage, and average remaining life.
- 21 • A comparison of current and proposed depreciation rates and expenses identifying
22 the proposed date for implementing the proposed rates. Additionally, plant

1 balances, reserve balances, remaining lives, and net salvage percentages are
2 required in this comparison.

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

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

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

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

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

- 5 • Aged retirements for each year since the last depreciation study (2018-2022);
- 6 • Plant and reserve summaries for each year since the last depreciation study;
- 7 • 2022 projected additions and retirements;
- 8 • 2022 projected plant balances;
- 9 • 2022 projected monthly depreciation expenses;
- 10 • Net salvage for 2018 through projected 2022;
- 11 • 2022 aged motor vehicle listing;
- 12 • Projected 2022 average age calculations; and
- 13 • Prior year reserve adjustments to be recorded in 2022.

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

15 A. A January 1, 2023, implementation date is recommended for the revised depreciation
16 rates and amortization schedules set forth in the Study. This date coincides with the
17 expected date for new revenues in the forthcoming rate case filing. All data have been
18 estimated² to reflect the recommended date as required by Rule 25-7.045, Florida
19 Administrative Code.

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

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

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

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

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

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

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

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

19 A. The components required in the remaining life rate design are average service life, age,
20 curve shape, average remaining life, net salvage, and reserve. The depreciation study
21 approach I used in determining these components is similar to that used in each FPUC
22 depreciation study for the last 20+ years. The aged retirement data and the average
23 age distributions of the surviving investments along with lives of other Florida gas

1 companies were used to determine if a revision to the average service life underlying
2 the currently approved average remaining life for each account is needed.

3 For many FPUC accounts, the retirement rate³ since the last depreciation study (2018-
4 2022) has averaged less than one percent. This level of activity makes the results of
5 any statistical analysis meaningless for developing life expectations. For this reason,
6 reliance on industry averages is necessary. I have used the range of average service
7 lives underlying the currently prescribed average remaining lives for Florida
8 companies in determining an appropriate average service life for FPUC.⁴ Florida
9 companies have more similar operating and regulatory environments among them than
10 they do with gas companies in other states. Additionally, they are subject to similar
11 weather and environmental conditions than companies in other states.

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

14 A. The calculation of the average age of the surviving investments as of January 1, 2023,
15 is shown in the workbook on Revised Exhibit PSL-2, Schs. L and M.
16 Sch. M shows the computation of the average age as of January 1, 2023, for each
17 account except motor vehicles. The source for the age and cost basis of each vintage
18 is FPUC's Continuing Property Record System. Sch. L identifies each motor vehicle
19 in service as of December 31, 2022, the placement year, the original cost, and the age
20 of the vehicle to which the average age is calculated.

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

⁴ 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.

1 The age of each vehicle on Sch. L and each vintage of Sch. M is determined by
2 subtracting the placement or install year from the as-of-date minus a half year. The
3 as-of-date for these schedules is 2023. The reduction by a half year is called the half-
4 year convention and assumes that the additions were made throughout the year so that,
5 on average, they came into service about mid-year.⁵ For example, the age of
6 investments surviving from 2014 would have an age of 8.5 years as of January 1, 2023.
7 The average age for each account is the direct weighting of the vintage age with the
8 original vintage cost. The average age as of January 1, 2022, is then used with the
9 2022 estimated additions and retirements to arrive at the January 1, 2023, average age
10 shown on Schs. L and M.

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

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

⁵ 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 In this Study, the “Proposed” curve shapes shown in the workbook on Revised Exhibit
2 PSL-2, Sch. 1, are primarily based on those underlying the current FPSC approved
3 average remaining lives and have basically remained unchanged since 2006. The
4 curve shape for each account was reviewed and any modifications proposed are based
5 on actual retirement experience since the previous depreciation study and the current
6 average age. If the proportion surviving at the current age implies more or less
7 retirements than those experienced since the last review, a change in curve shape is
8 not necessarily proposed if the curve is considered indicative of future expectations.
9 Instead, the situation is usually monitored and if a pattern continues into the next
10 depreciation study, it may warrant investigation and new analysis. For most of the
11 accounts, FPUC has no planned near-term retirements that could affect the curve
12 shape, but the continued lack of retirements does indicate longer lives.

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

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

16

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

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

19 A. The depreciation rates are calculated using the remaining life technique in Rule 25-
20 6.045(1)(e), Florida Administrative Code.

21 Remaining Life Rate = $\frac{100\% - \text{Reserve}\% - \text{Average Future Net Salvage}\%}{$

22 $\text{Average Remaining Life (in Years)}$

23

1 The numerator of the formula represents the amount remaining to be recovered for
2 each account (plant investment⁶ less reserve less any net salvage) and the denominator
3 represents the current estimate of the number of years left in which to recover (average
4 remaining life) the investment.

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

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

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

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

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

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

⁶ Plant investment represents 100% in the remaining life depreciation rate formula.

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THEORETICAL RESERVE

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

A. The theoretical reserve is a calculated reserve representing the theoretically correct reserve level if current life and salvage expectations had always been in effect. Rule 25-6.045(5)(d) requires a depreciation study to include a comparison of the book reserve to the theoretical reserve based on proposed rates and components for each account. This comparison is shown in the workbook on Revised Exhibit PSL-2, Sch. D and serves to quantify any reserve imbalances.⁷

Q. How does the Study determine the theoretical reserve?

A. The formula is:

Theoretical Reserve = Book Investment – Future Accruals – Future Net Salvage

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

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

A. Yes. The remaining life rate design is self-correcting. By this I mean that the relative adequacy of the reserve causes this remaining life formula to self-adjust for over-or under-recovery, as well as for changes in projected life or salvage parameters. A reserve deficit will result in a higher remaining life depreciation rate because there is more that needs to be recovered over the remaining life. Conversely, a reserve surplus

⁷ 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 will cause the remaining life depreciation rate to be less because there is less in the
2 future that needs to be recovered. However, correction of major imbalances may be
3 considered through reserve allocations or amortization.

4 **Q. What were the results of the comparison of the book reserve with the calculated**
5 **theoretical reserve?**

6 A. A theoretical reserve analysis is shown in Sch. D of the workbook in Revised Exhibit
7 PSL-2 indicating reserve imbalances for many accounts. These imbalances have
8 generally been brought about by such things as changes in life and salvage projections,
9 account activity not matching that provided in the depreciation rate design, and
10 accounting changes. When the theoretical reserve is less than the book reserve, a
11 surplus is indicated and decreases the remaining life depreciation rate. Conversely, a
12 reserve deficiency is indicated with the theoretical reserve is more than the book
13 reserve. This has the effect of increasing the remaining life depreciation rate to recover
14 the deficiency over the remaining life.

15 Overall, the Study indicates a reserve surplus of ~~\$20.2~~ \$19.7 million on January 1,
16 2023, based on the proposed life and net salvage factors. This amount consists of a
17 \$20.7 million surplus in the distribution accounts and about \$1 million deficit in the
18 general plant accounts.

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

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

23 C.

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

3 A. For the General Plant accounts subject to vintage group accounting approved in the
4 2019 depreciation review, I recommend amortizing the calculated reserve deficiency
5 over a period of 5 years in an annual amount of \$288,819. This recommendation is
6 shown in the workbook on Revised Exhibit PSL-2, Sch. E.

7 **Q. Did the Commission approve an amortization of the reserve deficiency associated**
8 **with the General Plant Accounts proposed for vintage group accounting in the**
9 **2019 Depreciation Study?**

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

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

15 A. At the time of the 2019 Study, it was assumed that all of the consolidated companies
16 were using FPUC’s Uniform System of Accounts (“USOA”). Subsequently though,
17 it was discovered that different account systems were being used for the different
18 companies resulting in a mismatch of investment and reserve for each affected
19 account. All FPUC consolidated companies have now adopted the Chesapeake USOA
20 and account investments and reserves have been corrected to the proper account.
21 However, the 2019 mismatch resulted in inaccurate theoretical reserve and resulting
22 deficiency calculations in that Study. The investments and book reserves shown on
23 Revised Exhibit PSL-2, Sch. E, reflect the corrected investments and reserves based

1 on a uniform accounting system across all consolidated companies as well as the
2 retirement of assets since 2019 that reached an age equal to the approved life, and the
3 Ordered annual reserve amortization expense. Because the calculated reserve
4 imbalance in the last Study was based on inaccurate data, I recommend that a
5 theoretical reserve analysis be performed again now that the account information has
6 been corrected to reflect uniformity across all consolidated companies.

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

8 A. Yes, I did. The Commission's policy with regards to reserve allocations has been to
9 make them between accounts within the same function (distribution or general plant)
10 to avoid any cross-subsidization issues. A review of Revised Exhibit PSL-2, Sch. C,
11 shows that within the distribution accounts, nearly all of total net surplus is found in
12 the Plastic and GRIP Mains accounts, attributable to the proposed life increase. The
13 net surplus for these accounts is ~~\$19.5~~ \$19.1 million. A net reserve deficit of ~~\$6.1~~ \$4.3
14 million is found in the plastic and GRIP services accounts. I considered proposing a
15 transfer of \$6.1 million from the Plastic and GRIP Mains accounts to correct the deficit
16 in the Plastic and GRIP Services accounts. This would have no effect on the
17 depreciation rate proposed for the Plastic and GRIP Mains accounts and a decrease to
18 the depreciation rate for the Plastic and GRIP Services accounts by 0.1 percent as
19 shown on Revised Exhibit PSL-4. Considering the small impact, I propose that these
20 reserve imbalances be recovered over the remaining life of each account.
21 Additionally, the perceived surplus may be short-lived given the ever-increasing trend
22 in removal costs as discussed in Revised Exhibit PSL-2.

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

3 A. In FPUC's 2019 Depreciation Study, the Commission approved the use of the
4 remaining life to correct the imbalances in Docket No 20190056-GU rather than
5 ordering any reserve transfers between accounts. The reserve deficiency associated
6 with implementing vintage group amortization of certain general plant accounts was
7 approved to be amortized over five years, the time period between depreciation
8 studies.

9
10 **NET SALVAGE**

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

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

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

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

22 A. I first looked at the net salvage booked in each year since the last depreciation study.
23 The average net salvage for 2017-2022, the years since the last depreciation study, is

1 calculated with the intent to remove timing differences between retirement and salvage
2 and cost of removal. Additionally, in the course of the study process and data
3 collection, retirement and salvage adjustments were discovered that should have been
4 made in prior years. These adjustments are shown on Sch. K and will be recorded in
5 2022. To the extent that retirements have been insignificant, reliance on Florida
6 industry averages and judgment have been necessary.

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

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

18 **Q. Please describe the major changes in the net salvage percentages for the various**
19 **accounts.**

20 A. Recommended net salvage factors decreased for 12 accounts, becoming more
21 negative, while the remaining 12 accounts are unchanged. The trend toward higher
22 negative net salvage is due to increased labor, safety, and environmental costs
23 associated with retiring assets and the longer lives being projected. For accounts with

1 miniscule retirements, historical activity is of little value. In such cases, as with
2 changes in life estimates, I used the concept of moderation and gradualism in the net
3 salvage recommendations and relied not only on experience but on net salvage values
4 currently prescribed for other gas companies in Florida. The most significant changes
5 of 20 percent or more (more negative) in net salvage factors were in:

- 6 • Distribution Plastic and Grip Mains, Accounts 376.1 and 376G, decreased from
7 negative 16 percent to negative 25 percent.
- 8 • Distribution Steel Mains, Account 376.2, decreased from negative 28 percent to
9 negative 40 percent.
- 10 • Distribution Plastic and Grip Services, Accounts 380.1 and 380G, decreased from
11 negative 22 percent to negative 30 percent.
- 12 • General Plant Power Operated Equipment, Account 396, decreased from positive 10
13 percent to positive 5 percent.

14 Explanations for these changes are addressed in Revised Exhibit PSL-2, pp. 3-25,
15 including discussion of the factors impacting removal costs.

16

17 **REMAINING LIFE ANALYSIS**

18 **Q. How were the recommended average remaining lives determined for each**
19 **account?**

20 A. Remaining life expectancies for each account were determined using the same
21 approach used by the FPSC for FPUC over the past 20+ years. The recommended
22 average service life (projection life) and January 1, 2023, calculated average age for
23 each account were used with the selected Iowa Curve life table to determine the

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

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

10
$$(9.7-9.5)/(10.5-9.5) = (X-20.52)/(19.54-20.52)$$

11
$$0.2/1 = (X-20.52)/-0.982$$

12
$$X-20.52 = -0.1964$$

13
$$X = 20.52 - 0.1964$$

14
$$X = 20.324 \text{ rounded to 20 years}$$

⁸ 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.

⁹ 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 **Q. How did you determine the average service lives?**

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

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

1 average age of the underlying current curve shapes to determine if any modifications
2 are warranted.

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

5 A. For the Distribution and General plant accounts, there are 18 accounts with increased
6 average service lives and 6 accounts where there is no change. Of the 18 accounts
7 with increased average service lives, 14 are distribution and four are general plant.
8 Increased average service lives are generally recommended in accounts where there
9 have been scant retirements and the recommendations represent a move closer to the
10 top of the range of other Florida companies. In the distribution accounts, one account
11 has an increased average service life of 40 years; two accounts have increased average
12 service lives of 20 years; three accounts have increased average service lives of 10
13 years; and six eight accounts have increased average service lives less than 10 years.
14 For the non-amortizable general plant accounts, the average service life for one
15 account increased six years; one account increased four years; and two accounts
16 increased two years.

17

18 **V. CHANGE IN DEPRECIATION EXPENSE AS A RESULT OF THE**
19 **PROPOSED DEPRECIATION RATES**

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

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

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. Revised
6 Exhibit PSL-2, Sch. C, shows this decrease is comprised of a decrease of \$1.6 million
7 in Distribution Plant and a slight increase of \$44 thousand in General Plant.

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

19 **VI. CONCLUSION**

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

21 A. Yes, it does.

PATRICIA S. LEE
CURRICULUM VITAE

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

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.

EDUCATION

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

AFFILIATIONS

Society of Depreciation Professionals member

Chair and Vice Chairperson - NARUC Staff Subcommittee on Depreciation

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

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

President, National Conference of Regulatory Utility Commission Engineers

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

2011

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

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

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

2010

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

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

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

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

2009

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

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

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

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

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

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

2008

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

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

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

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

2007

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

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

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

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

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

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

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

LLC, and Xspedius Management Co. Switched Services, LLC, Xspedius Management Co. of D.C., LLC, and Xspedius Management Co. of Virginia, LLC.

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

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

2006

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

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

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

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

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

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

2005

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

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

embedded base, and for expedited relief.

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

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

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

2004

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

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

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

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

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

and MCI WorldCom Communications, Inc.

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

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

2003

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

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

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

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

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

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

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

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

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

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

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

Florida Power & Light Company.

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

2002

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

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

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

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

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

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

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

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

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

2001

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

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

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

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

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

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

Docket 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 Revised 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.¹ 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 Adjustments²

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

¹ 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.

² 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~~ \$13.4 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~~ January 1, 2023, are \$33,410 and ~~\$10,455~~ \$11,583, 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				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$33,410			
Book Reserve (Estimated 1/1/2023)	\$11,455 \$11,583			
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 56 years	(47.6) (48.6) years
Book Reserve Percent (Estimated 1/1/2023)		59.02%	31.29% 34.67%	(27.73) (24.35)%
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~~ \$351,957, 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 \$351,957			
		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 22.38%	(10.73) (19.82)%
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~~ \$129,087,597 and ~~\$31,998,891~~ \$32,009,063, respectively for plastic mains and ~~\$146,879,318~~ \$146,906,029 and ~~\$17,720,021~~ \$17,720,232, respectively for the plastic mains associated with GRIP.³ 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.

³ 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.⁴ 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~~ 8.0 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 \$129,087,597	\$146,879,318 \$146,906,029		
Book Reserve (Estimated 1/1/2023)	\$31,998,891 \$32,009,063	\$17,720,021 \$17,720,232		
		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 8.0 years	0.8 0.7 years
Average Remaining Life		48 years	67 years	19 years

⁴ 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 18.02%	(2.29) (2.02)%
Remaining Life Rate		2.1%	1.6%	(0.5)
Remaining Life Rate Expense – Plastic Mains		\$2,625,141	\$2,000,108 \$2,065,402	\$(625,033) \$(645,438)
Remaining Life Rate Expense – GRIP Mains		\$3,084,466	\$2,350,069 \$2,350,496	\$(734,397) \$(734,531)

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~~ \$30,162,494, 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~~ 22.2 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 \$30,162,494			
		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)		18.5 years	22.3 22.2 years	3.8 3.7 years
Average Remaining Life		37 years	43 years	6 years
Book Reserve Percent (Estimated 1/1/2023)		45.56%	48.79 48.80%	3.23 3.24%
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~~ \$1,702,522, 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				
Investment (Estimated 1/1/2023)	\$6,890,853			
Book Reserve (Estimated 1/1/2023)	\$1,687,017 \$1,702,522			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
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 24.71%	(0.73) (0.50)%
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 \$5,789,277, 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 \$5,789,277			
		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 39.64%	6.61 6.50%
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 \$15,557,857, respectively, and \$48,993,831 and \$3,452,806 \$3,452,804, 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 \$15,557,857	\$3,452,806 \$3,452,804		
		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 Services		\$1,535,310	\$1,744,670	\$209,360
Remaining Life Rate Expense – GRIP Mains Services		\$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~~ December 31, 2022, is \$1,327,469 and ~~\$1,419,351~~ \$1,419,349, respectively. The average service life underlying the

current approved average remaining life is 50 years with an S2 curve shape. The ~~December 31,~~ 2024 December 31, 2022, 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 \$1,419,349			
		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 January 1, 2023, investment and reserve are \$23,268,059 and \$7,344,116 \$7,354,720, 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				
Investment (Estimated 1/1/2023)	\$23,268,059			
Book Reserve (Estimated 1/1/2023)	\$7,344,116 \$7,354,720			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
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 31.61%	(6.7) (6.65)%

(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. 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				
Investment (Estimated 1/1/2023)	\$2,303,034			
Book Reserve (Estimated 1/1/2023)	\$1,452,731 \$1,452,732			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
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 \$5,258,682, 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)⁵ 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				
Investment (Estimated 1/1/2023)	\$18,239,922			
Book Reserve (Estimated 1/1/2023)	\$5,250,750 \$5,258,682			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
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

⁵ Utilizing FIFO, asset retirements are recorded to the earliest vintages.

Average Remaining Life		27 years	35 years	8 years
Book Reserve Percent (Estimated 1/1/2023)		23.76%	28.79 28.83%	5.03 5.07%
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)

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 \$3,131,461, 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 13.1 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				
Investment (Estimated 1/1/2023)	\$6,859,108			
Book Reserve (Estimated 1/1/2023)	\$3,130,426 \$3,131,461			
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
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 (Estimated 1/1/2023)		45.98%	45.64 45.65%	(0.34) (0.33)%
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~~ January 1, 2023, are \$1,081,399 and ~~\$694,012~~ \$694,010, 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 \$694,010			
		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~~ \$1,227,066, 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 \$1,227,066			
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 65.16%	5.4 5.52%
Remaining Life Rate		2.3%	2.0%	(0.3)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$43,310	\$37,661	\$(5,649)

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~~ \$1,496,827, 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 \$1,496,827			
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)
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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~~ \$1,099,982, 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 \$1,099,982			
		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 7.81%	(9.6) (9.59)%
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~~ \$114,990, 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 \$114,990			
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 38.51%	34.79 24.97%
Remaining Life Rate		17.4%	4.6 5.7%	(12.8) (11.7)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$51,955	\$ 13,735 \$17,020	\$ 38,220 \$34,935

Account 392.2 – Light Trucks & Vans

The projected investment and reserve on January 1, 2023, are \$6,692,224 and \$2,879,435 \$2,969,418, 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~~ 18 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 \$2,969,418			
		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 43.27%	5.66 5.90%
Remaining Life Rate		8.4%	5.8 5.6%	(2.6) (2.8)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$562,147	\$388,149 \$374,765	\$(173,998) \$(187,382)

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~~ \$49,848, 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.~~ Only one other gas company in the State has investment in this account with a currently prescribed 27-year average service life. 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				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$63,465			
Book Reserve (Estimated 1/1/2023)	\$50,523 \$49,848			
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%	79.64 78.54%	36.34 35.27%
Remaining Life Rate		5.8%	4.8 1.9%	(4) (3.9)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$3,681	\$1,142 \$1,206	\$(2,539) \$(2,475)

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~~ \$1,057,045, 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~~ 12.4 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~~ 9.0 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				
		Current Approved 1/1/2019	Proposed 1/1/2023	Change
Investment (Estimated 1/1/2023)	\$1,785,842			
Book Reserve (Estimated 1/1/2023)	\$1,053,468 \$1,057,045			
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 12.4 years	(1.1) 0.6 years
Average Remaining Life		5.7 years	10.2 9.0 years	(4.5) 3.3 years
Book Reserve Percent (Estimated 1/1/2023)		61.16%	58.99 59.19%	(2.17) (1.97)%
Remaining Life Rate		5.1%	3.5 4.0%	(1.6) (1.1)%
Remaining Life Rate Expense (Estimated 1/1/2023)		\$91,078	\$62,504 \$71,562	\$(28,574) \$(19,679)

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

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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

UNIT - # / NAME	CONSOLIDATED PLANT		CURRENT CONSOLIDATED						COMPANY PROPOSED - CONSOLIDATED						STAFF RECOMMENDED - CONSOLIDATED				
	PROJECTED 1/1/23	PROJECTED 1/1/23	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	(SCH. L and M) AGE (YRS.)	CURVE	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	AGE (YRS.)	CURVE		
	INVESTMENT	RESERVE																	
DISTRIBUTION PLANT																			
3741 Land Rights	33,410	11,583	35	7.4	0	27.6	SQ	75	56	0	19.2	SQ							
375 Structures & Improvements	1,572,719	351,957	40	23	0	16.7	S4	40	28	0	11.7	S4							
3761 Mains - Plastic	129,087,416	32,009,063	55	48	-16	7.3	S3	75	67	-26	8.0	S3							
3762 Mains - Steel	61,810,864	30,162,494	55	37	-26	18.5	S3	65	43	-40	22.2	S3							
376G Mains - GRIP	146,906,029	17,733,587	55	48	-16	7.3	S3	75	67	-25	8.0	S3							
378 Measuring and Regulating Equip. - General	6,890,853	1,702,522	31	23	-5	8.2	R3	40	32	-10	8.0	R3							
379 Measuring and Regulating Equip. - City Gate	14,603,999	5,789,277	32	23	-5	9.5	R3	40	28	-10	12.7	R3							
3801 Services - Plastic	69,786,805	15,557,857	55	46	-22	9	S3	55	46	-30	8.7	S3							
3802 Services - Other	1,327,469	1,419,349	50	22	-125	31.3	S2	60	35	-130	26.3	S2							
380G Services - GRIP	48,993,831	3,452,804	55	46	-22	9	S3	55	46	-30	8.7	S3							
381 Meters	23,268,059	7,354,720	28	17.1	0	11.6	R3	28	18.6	0	9.9	R3							
3811 Meters - AMR Equipment	2,303,034	1,452,732	20	12.1	0	8.4	R3	28	16.7	0	12.1	R3							
382 Meter Installations	18,239,922	5,258,682	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	3,131,461	30	16.2	0	14.1	R4	40	27	0	13.1	R4							
384 House Regulator Installations	1,081,399	694,010	36	16.3	0	20.4	S3	45	23	-20	23.0	S3							
385 Indus. Meas. & Reg. Station Equip	1,883,028	1,227,066	35	17.7	0	18.9	R3	38	17.8	0	22.3	R3							
387 Other Equipment	3,458,702	1,496,827	25	15.7	0	9.3	S3	30	19.2	0	10.9	S3							
	538,699,687	129,089,437																	
GENERAL PLANT																			
390 Structures & Improvemts.	14,092,184	1,099,982	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	114,990	10	4.4	10	5.3	S2	12	9.1	10	2.9	S2							
3922 Transportation - Light Trucks & Vans	6,692,224	2,969,418	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	49,848	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	1,789,042	1,057,166	16	5.7	10	11.8	S2	20	9	5	12.4	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											
Total General Plant	37,763,561	12,528,307																	
Total Plant	576,463,248	141,617,744																	

* Reserve Balance reflects the Projected Theoretical Reserve Balance computed on Sch. E

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 (%)
DISTRIBUTION PLANT									
3741 Land Rights	5.5	56	0.0	34.67	1.2				
375 Structures & Improvements	2.5	28	0.0	22.38	2.8				
3761 Mains - Plastic	2.1	67	(25.0)	18.02	1.6				
3762 Mains - Steel	2.2	43	(40.0)	48.80	2.1				
376G Mains - GRIP	2.1	67	(25.0)	18.02	1.6				
378 Measuring and Regulating Equip. - General	3.5	32	(10.0)	24.71	2.7				
379 Measuring and Regulating Equip. - City Gate	3.1	28	(10.0)	39.64	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	31.61	3.7				
3811 Meters - AMR Equipment	4.3	16.7	0.0	63.08	2.2				
382 Meter Installations	3.2	35	(20.0)	28.83	2.6				
3821 Meter Installations - MTU/DCU	2.6	33	(20.0)	47.80	2.2				
383 House Regulators	3.3	27	0.0	45.65	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	65.16	2.0				
387 Other Equipment	4	19.2	0.0	43.28	3.0				
GENERAL PLANT									
390 Structures & Improvements.	2.3	35	10.0	7.81	2.3				
3910 Office Equipment		14 Year Amortization							
3912 Computer Hardware		10 Year Amortization							
3913 Office Furniture		20 Year Amortization							
3914 Computer Software		10 Year Amortization							
3921 Transportation - Cars	17.4	9.1	10.0	38.51	5.7				
3922 Transportation - Light Trucks & Vans	8.4	6.4	20.0	44.37	5.6				
3923 Transportation - Heavy Trucks	8.2	11	10.0		8.2				
3924 Transportation - Other	5.8	11.6	0.0	78.54	1.9				
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	9	5.0	59.09	4.0				
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	PROJECTED 1/1/23	RATE EXPENSES		RATE EXPENSES		CHANGE IN EXPENSES	RATE EXPENSES		CHANGE IN EXPENSES
	INVESTMENT	RESERVE	(%)	(\$)	(%)	(\$)	(\$)	(%)	(\$)	(\$)
DISTRIBUTION PLANT										
3741 Land Rights	33,410	11,583	5.5	1,838	1.2	401	(1,437)			
375 Structures & Improvements	1,572,719	351,957	2.5	39,318	2.8	44,036	4,718			
3761 Mains - Plastic	129,087,416	32,009,063	2.1	2,710,836	1.6	2,065,399	(645,437)			
3762 Mains - Steel	61,810,864	30,162,494	2.2	1,359,839	2.1	1,298,028	(61,811)			
376G Mains - GRIP	146,906,029	17,733,587	2.1	3,085,027	1.6	2,350,496	(734,531)			
378 Measuring and Regulating Equip. - General	6,890,853	1,702,522	3.5	241,180	2.7	186,053	(55,127)			
379 Measuring and Regulating Equip. - City Gate	14,603,999	5,789,277	3.1	452,724	2.5	365,100	(87,624)			
3801 Services - Plastic	69,786,805	15,557,857	2.2	1,535,310	2.5	1,744,670	209,360			
3802 Services - Other	1,327,469	1,419,349	9.2	122,127	3.5	46,461	(75,666)			
380G Services - GRIP	48,993,831	3,452,804	2.2	1,077,864	2.5	1,224,846	146,982			
381 Meters	23,268,059	7,354,720	3.6	837,650	3.7	860,918	23,268			
3811 Meters - AMR Equipment	2,303,034	1,452,732	4.3	99,030	2.2	50,667	(48,363)			
382 Meter Installations	18,239,922	5,258,682	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	3,131,461	3.3	226,351	2.0	137,182	(89,169)			
384 House Regulator Installations	1,081,399	694,010	2.7	29,198	2.4	25,954	(3,244)			
385 Indus. Meas. & Reg. Station Equip	1,883,028	1,227,066	2.3	43,310	2.0	37,661	(5,649)			
387 Other Equipment	3,458,702	1,496,827	4.0	138,348	3.0	103,761	(34,587)			
	538,699,687	129,089,437		12,599,047		11,028,918	(1,570,129)		0	0
GENERAL PLANT										
390 Structures & Improvements	14,092,184	1,099,982	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	114,990	17.4	51,955	5.7	17,020	(34,935)			
3922 Transportation - Light Trucks & Vans	6,692,224	2,969,418	8.4	562,147	5.6	374,765	(187,382)			
3923 Transportation - Heavy Trucks	0	0	8.2	0	8.2	0	0			
3924 Transportation - Other	63,465	49,848	5.8	3,681	1.9	1,206	(2,475)			
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	1,789,042	1,057,166	5.1	91,241	4.0	71,562	(19,679)			
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			
Total General Plant	37,763,561	12,528,307		2,295,644		2,051,173	(244,471)		0	0
Revised General Plant Amortization						288,819	288,819			
Total Plant	576,463,248	141,617,744		14,894,691		13,368,910	(1,525,781)		0	0
* Reserve Balance reflects the Projected Theoretical Reserve Balance computed on Sch. E										

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	PROJECTED		PROPOSED RATES					
	1/1/23 INVESTMENT	1/1/23 RESERVE	THEORETICAL RESERVE (%)	THEORETICAL RESERVE	IMBALANCE	WLR (%)	ARL (YEARS)	NET SALV (%)
DISTRIBUTION PLANT								
3741 Land Rights	33,410	11,583	27.2	9,088	2,495	1.3	56.00	0.00
375 Structures & Improvements	1,572,719	351,957	30.0	471,816	(119,859)	2.5	28.00	0.00
3761 Mains - Plastic	129,087,416	32,009,063	11.1	14,328,703	17,680,360	1.7	67.00	(25.00)
3762 Mains - Steel	61,810,864	30,162,494	45.4	28,062,132	2,100,362	2.2	43.00	(40.00)
376G Mains - GRIP	146,906,029	17,733,587	11.1	16,306,569	1,427,018	1.7	67.00	(25.00)
378 Measuring and Regulating Equip. - General	6,890,853	1,702,522	20.4	1,405,734	296,788	2.8	32.00	(10.00)
379 Measuring and Regulating Equip. - City Gate	14,603,999	5,789,277	31.6	4,614,864	1,174,413	2.8	28.00	(10.00)
3801 Services - Plastic	69,786,805	15,557,857	19.6	13,678,214	1,879,643	2.4	46.00	(30.00)
3802 Services - Other	1,327,469	1,419,349	97.0	1,287,645	131,704	3.8	35.00	(130.00)
380G Services - GRIP	48,993,831	3,452,804	19.6	9,602,791	(6,149,967)	2.4	46.00	(30.00)
381 Meters	23,268,059	7,354,720	33.0	7,687,767	(333,047)	3.6	18.60	0.00
3811 Meters - AMR Equipment	2,303,034	1,452,732	39.9	918,450	534,282	3.6	16.70	0.00
382 Meter Installations	18,239,922	5,258,682	25.5	4,651,180	607,502	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	3,131,461	32.5	2,229,210	902,251	2.5	27.00	0.00
384 House Regulator Installations	1,081,399	694,010	57.9	626,130	67,880	2.7	23.00	(20.00)
385 Indus. Meas. & Reg. Station Equip	1,883,028	1,227,066	53.7	1,011,563	215,503	2.6	17.80	0.00
387 Other Equipment	3,458,702	1,496,827	36.6	1,267,268	229,559	3.3	19.20	0.00
	538,699,687	129,089,437		108,342,373	20,747,064			
GENERAL PLANT								
390 Structures & Improvements.	14,092,184	1,099,982	9.5	1,338,757	(238,775)	2.3	35.00	10.00
3910 Office Equipment	2,294,441	750,673	20.0	458,888	291,785	7.1	11.20	0.00
3912 Computer Hardware	374,792	103,025	66.0	247,363	(144,338)	10.0	3.40	0.00
3913 Office Furniture	758,651	(349,061)	25.0	189,663	(538,724)	5.0	15.00	0.00
3914 Computer Software	7,283,950	3,428,763	63.0	4,588,889	(1,160,126)	10.0	3.70	0.00
3921 Transportation - Cars	298,594	114,990	21.8	64,944	50,046	7.5	9.10	10.00
3922 Transportation - Light Trucks & Vans	6,692,224	2,969,418	37.1	2,484,154	485,264	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	49,848	57.1	36,226	13,622	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	671,810	34.0	464,715	207,095	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	1,789,042	1,057,166	51.8	926,724	130,442	4.8	9.00	5.00
397 Communication Equipment	2,351,047	934,660	43.9	1,030,934	(96,274)	7.7	7.30	0.00
398 Miscellaneous Equipment	368,904	238,112	67.1	247,387	(9,275)	5.9	5.60	0.00
399 Miscellaneous Tangible	0	0	0.0	0	0	20.0	5.00	0.00
Total General Plant	37,763,561	11,084,211		12,087,708	(1,003,497)			
Total Plant	576,463,248	140,173,648		120,430,081	19,743,567			

* Reserve Balance Reflects the Projected Reserve Ending Balance from Sch. G 2022

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

ACCOUNT - # / NAME	GENERAL PLANT DEPRECIATION COMPONENTS (1/1/2023)						
	AVERAGE SERVICE LIFE (YRS.)	AVERAGE REMAINING LIFE (YRS.)	NET SAL (%)	REVISED AGE (YRS.)	CURVE	1/1/2023 RESERVE (%)	WLR (%)
GENERAL PLANT							
3910 Office Equipment	14.0	11.2	0.0	2.8	SQ	32.72	7.1
3912 Computer Hardware	10.0	3.4	0.0	6.6	SQ	27.49	10.0
3913 Office Furniture	20.0	15.0	0.0	5.0	SQ	(46.01)	5.0
3914 Computer Software	10.0	3.7	0.0	6.3	SQ	47.07	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	49.15	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	39.76	7.7
398 Miscellaneous Equipment	17.0	5.6	0.0	11.4	SQ	64.55	5.9

ACCOUNT - # / NAME	REVISED THEORETICAL RESERVE AT 1/1/2023						
	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
GENERAL PLANT							
3910 Office Equipment	7.1	20.0	458,888	\$750,673	(\$291,785)	5	(\$58,357)
3912 Computer Hardware	10.0	66.0	247,363	\$103,025	\$144,338	5	\$28,868
3913 Office Furniture	5.0	25.0	189,663	(\$349,061)	\$538,724	5	\$107,745
3914 Computer Software	10.0	63.0	4,588,889	\$3,428,763	\$1,160,126	5	\$232,025
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	\$671,810	(\$207,095)	5	(\$41,419)
395 Laboratory Equipment	5.0	0.0	0	\$0	\$0	5	\$0
397 Communication Equipment	7.7	43.9	1,030,934	\$934,660	\$96,274	5	\$19,255
398 Miscellaneous Equipment	5.9	67.1	247,387	\$238,112	\$9,275	5	\$1,855
			7,236,903	\$5,792,807	\$1,444,096		\$288,819

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
		\$140,511		\$417,220		\$301,683		\$112,655		\$3,251		\$30,425	
			\$3,709,975		\$11,266,215		\$5,616,919		\$5,462,319		\$43,892		\$523,600
			26.4		27.0		18.6		48.5		13.5		17.2

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	\$266,564
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	\$268,125
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	\$6,771	\$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
		\$1,501		\$20,651		\$45,859		\$1,222,788		\$17,685		\$2,314,228	
			\$60,780		\$30,977		\$668,746		\$13,963,562		\$449,541		\$41,796,525
			40.5		1.5		14.6		11.4		25.4		18.1

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	\$260	\$12,859	\$0	\$0	\$0	\$0
1970	49.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150	\$7,275	\$2,347	\$113,847	\$0	\$0
1971	48.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417	\$19,792	\$709	\$33,692	\$0	\$0
1972	47.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,246	\$57,916	\$820	\$38,109	\$0	\$0
1973	46.5	\$0	\$0	\$19,260	\$895,590	\$0	\$0	\$0	\$0	\$631	\$28,731	\$0	\$0	\$0	\$0
1974	45.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$359	\$15,969	\$2,783	\$123,852	\$0	\$0
1975	44.5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$38	\$1,636	\$318	\$13,837	\$84	\$3,674
1976	43.5	\$0	\$0	\$19	\$805	\$0	\$0	\$7,005	\$297,712	\$3,107	\$132,027	\$1,085	\$46,102	\$0	\$0
1977	42.5	\$0	\$0	\$0	\$0	\$0	\$0	\$2,388	\$99,094	\$0	\$0	\$887	\$36,809	\$0	\$0
1978	41.5	\$0	\$0	\$1,808	\$75,030	\$0	\$0	\$4,739	\$191,946	\$81	\$3,298	\$859	\$34,774	\$0	\$0
1979	40.5	\$0	\$0	\$995	\$40,298	\$0	\$0	\$98	\$3,873	\$0	\$0	\$883	\$34,877	\$0	\$0
1980	39.5	\$2,728	\$107,775	\$3,286	\$129,784	\$0	\$0	\$0	\$0	\$1,223	\$47,099	\$3,912	\$150,614	\$0	\$0
1981	38.5	\$2,088	\$80,402	\$3,004	\$115,651	\$0	\$0	\$0	\$0	\$0	\$0	\$4,163	\$156,111	\$0	\$0
1982	37.5	\$1,690	\$63,375	\$2,981	\$111,775	\$0	\$0	\$0	\$0	\$0	\$0	\$1,854	\$67,666	\$0	\$0
1983	36.5	\$2,374	\$86,641	\$2,661	\$97,132	\$0	\$0	\$2,757	\$100,639	\$0	\$0	\$766	\$27,183	\$0	\$0
1984	35.5	\$0	\$0	\$19,280	\$684,425	\$0	\$0	\$651	\$23,106	\$397	\$14,087	\$815	\$28,121	\$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
		\$210,843		\$386,561		\$1,543		\$339,686		\$72,250		\$334,861		\$17,344	
		\$4,607,606		\$12,564,255		\$10,746		\$7,300,047		\$3,202,765		\$6,036,674		\$1,478,772	
		21.9		32.5		7.0		21.5		44.3		18.0		85.3	

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
		\$15,612		\$84,754		\$117,964		\$364,656		\$12,311		\$19,779		\$228,908	
			\$622,021		\$635,653		\$1,013,526		\$2,742,195		\$116,957		\$247,236		\$2,771,661
			39.8		7.5		8.6		7.5		9.5		12.5		12.1

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	\$56,461	\$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	\$235,826	\$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	\$28,811	\$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	\$1,800	\$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	\$8,596	\$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	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
		\$116,345		\$114,295		\$638,221		\$13,955		\$163,484		\$9,035	
		\$986,092		\$2,581,543		\$11,624,280		\$527,558		\$3,034,817		\$266,413	
		8.5		22.6		18.2		37.8		18.6		29.5	

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 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
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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
		\$60,902	\$761,280	\$90,946	\$1,227,773	\$1,851,128	\$28,229,023
		12.5		13.5		15.3	

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
		\$1,045,654		\$566,209		\$385,350		\$445,488		\$94,320		\$4,531	
			\$40,292,672		\$40,883,509		\$15,242,498		\$23,912,469		\$4,389,331		\$172,650
			38.5		72.2		39.6		53.7		46.5		38.1

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	\$0	\$1,737	\$40,820	\$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	\$0	\$45,944	\$941,858	\$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
		\$45,547		\$41,870		\$231,790		\$5,251		\$379,122		\$58,922	
			\$1,460,381		\$439,640		\$2,568,514		\$55,140		\$4,437,331		\$618,685
			32.1		10.5		11.1		10.5		11.7		10.5

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
		\$287,324		\$524		\$29,475		\$296,216		\$20,178		\$3,937,773	
			\$4,517,750		\$13,896		\$456,864		\$3,998,915		\$353,110		\$143,813,347
			15.7		26.5		15.5		13.5		17.5		36.5

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 Account	PLANT IN SERVICE												2022 Retirements
	Actual January	Actual February	Actual March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	
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	\$13,385,591
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

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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		
2018	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.
2018	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.	

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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)	

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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	\$0	(\$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)	(\$477,861)	\$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

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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	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	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	Reclassifications	3761	M15	\$0	\$0	\$0	
Sch. G 2019	Reserves	Retirements	376G	N17	\$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	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	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	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	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	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	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	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)	Internally developed software was reported in Account 303. All software is reported in Account 391.4 for the Depreciation Study and Partial Depreciation Reserve Imbalance Amortization reported under Adjustments instead of Accruals.
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)	COR mistakenly reported under Adjustments. It is reported under COR in the 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)	Mistakenly retired SF Office Improvements in Furniture Account. It is reported in the Correct FERC in the Depreciation Study.
Sch. G 2019	Reserves	Retirements	3913	N35	(\$363,443)	(\$449,409)	\$85,967	Partial 2019 Depr Study Reserve Imbalance Amortization were reported under Adjustments. They are moved under Accruals for the Depreciation Study.
Sch. G 2019	Reserves	Accruals	3910	L33	\$337,467	\$131,928	\$205,539	
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)	

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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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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	
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	
Sch. G 2020	Plant In Service	Additions	3910	C33	\$111,217	\$106,003	\$5,215	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	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	
Sch. G 2020	Reserves	Beginning Balance	3900	K32	\$506,024	\$590,777	(\$84,753)	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	3913	K35	\$40,774	(\$44,077)	\$84,851	
Sch. G 2020	Reserves	Adjustments	3910	Q33	\$73,942	\$117,964	(\$44,022)	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	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)	

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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	(\$3,629)	(\$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	(\$85,135)	\$0	\$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	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS

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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)	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	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	
Sch. G 2021	Plant In Service	Retirements	3830	D27	(\$9,035)	(\$8,670)	(\$365)	Prior period retirement adjustment reported under Retirements. It is reported under Adjustments in the Depreciation Study.
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	
Sch. G 2021	Reserves	Cost of Removal	3810	P23	\$0	(\$72,157)	\$72,157	COR reclassification reported prior to recording. Actual corrections completed in 2022.
Sch. G 2021	Reserves	Cost of Removal	3820	P25	(\$88,704)	(\$16,304)	(\$72,399)	
Sch. G 2021	Reserves	Reclassifications	3820	M25	\$0	(\$242)	\$242	COR mistakenly reported as a Reclassification. It is reported as CPR in the Study.
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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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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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	\$1,836	\$0	\$0	\$0	\$0	\$0	\$0	\$11,583
3750	\$1,540,583	\$43,375	\$0	\$0	(\$11,239)	\$0	\$1,572,719	3750	\$324,521	\$38,979	\$0	\$0	\$0	\$0	(\$11,543)	\$0	\$351,957
3761	\$115,361,926	\$10,690,459	(\$1,045,654)	\$0	\$4,080,686	\$0	\$129,087,416	3761	\$30,803,201	\$2,514,500	\$0	(\$1,045,654)	\$0	(\$269,177)	\$6,193	\$0	\$32,009,063
3762	\$62,159,262	\$232,132	(\$566,209)	\$0	(\$14,322)	\$0	\$61,810,864	3762	\$30,101,681	\$1,361,782	\$0	(\$566,209)	\$0	(\$223,384)	(\$511,376)	\$0	\$30,162,494
376G	\$141,518,776	\$5,373,897	\$0	\$0	\$13,356	\$0	\$146,906,029	376G	\$14,180,435	\$3,055,160	\$0	\$0	\$0	\$0	\$497,992	\$0	\$17,733,587
3780	\$4,843,208	\$2,081,900	\$0	\$0	(\$34,255)	\$0	\$6,890,853	3780	\$1,542,125	\$180,474	\$0	\$0	\$0	\$0	(\$20,077)	\$0	\$1,702,522
3790	\$14,032,716	\$665,938	\$0	\$0	(\$94,655)	\$0	\$14,603,999	3790	\$5,470,069	\$433,476	\$0	\$0	\$0	\$0	(\$114,268)	\$0	\$5,789,277
3801	\$66,653,051	\$3,523,883	(\$385,350)	\$0	(\$4,780)	\$0	\$69,786,805	3801	\$14,713,629	\$1,490,480	\$0	(\$385,350)	\$0	(\$256,017)	(\$4,886)	\$0	\$15,557,857
3802	\$1,738,352	\$34,605	(\$445,488)	\$0	\$0	\$0	\$1,327,469	3802	\$2,295,605	\$137,822	\$0	(\$445,488)	\$0	(\$295,969)	(\$272,621)	\$0	\$1,419,349
380G	\$44,883,146	\$4,110,685	\$0	\$0	\$0	\$0	\$48,993,831	380G	\$2,139,588	\$1,040,595	\$0	\$0	\$0	\$0	\$272,621	\$0	\$3,452,804
3810	\$22,386,759	\$975,620	(\$94,320)	\$0	\$0	\$0	\$23,268,059	3810	\$6,842,720	\$817,036	\$0	(\$94,320)	\$0	(\$37,060)	(\$173,656)	\$0	\$7,354,720
3811	\$2,236,536	\$66,498	\$0	\$0	\$0	\$0	\$2,303,034	3811	\$1,355,967	\$96,765	\$0	\$0	\$0	\$0	\$0	\$0	\$1,452,732
3820	\$17,991,110	\$248,812	\$0	\$0	\$0	\$0	\$18,239,922	3820	\$4,510,962	\$578,670	\$0	\$0	\$0	\$0	\$169,050	\$0	\$5,258,682
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	\$222,952	\$0	(\$4,531)	\$0	(\$836)	\$4,607	\$0	\$3,131,461
3840	\$1,053,753	\$27,646	\$0	\$0	\$0	\$0	\$1,081,399	3840	\$665,282	\$28,728	\$0	\$0	\$0	\$0	\$0	\$0	\$694,010
3850	\$1,890,725	\$37,850	(\$45,547)	\$0	\$0	\$0	\$1,883,028	3850	\$1,230,172	\$43,117	\$0	(\$45,547)	\$0	(\$6,901)	\$6,225	\$0	\$1,227,066
3870	\$3,104,302	\$354,400	\$0	\$0	\$0	\$0	\$3,458,702	3870	\$1,367,694	\$129,133	\$0	\$0	\$0	\$0	\$0	\$0	\$1,496,827
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	\$248,592	\$0	(\$41,870)	\$0	\$0	\$0	\$0	\$1,099,982
3910	\$1,854,226	\$1,141,216	(\$231,790)	\$0	(\$469,211)	\$0	\$2,294,441	3910	\$836,757	\$145,706	\$0	(\$231,790)	\$0	\$0	\$0	\$0	\$750,673
3912	\$309,093	\$0	(\$5,251)	\$0	\$70,951	\$0	\$374,792	3912	(\$140,378)	\$248,654	\$0	(\$5,251)	\$0	\$0	\$0	\$0	\$103,025
3913	\$619,668	\$150,000	(\$379,122)	\$0	\$368,106	\$0	\$758,651	3913	(\$21,873)	\$51,934	\$0	(\$379,122)	\$0	\$0	\$0	\$0	(\$349,061)
3914	\$7,197,450	\$86,500	\$0	\$0	\$0	\$0	\$7,283,950	3914	\$2,688,686	\$740,077	\$0	\$0	\$0	\$0	\$0	\$0	\$3,428,763
3921	\$367,130	\$215,000	(\$58,922)	\$0	(\$224,614)	\$0	\$298,594	3921	\$214,756	\$39,091	\$0	(\$58,922)	\$14,000	\$0	(\$93,935)	\$0	\$114,990
3922	\$5,946,652	\$773,893	(\$287,324)	\$0	\$259,003	\$0	\$6,692,224	3922	\$2,631,860	\$525,294	\$0	(\$287,324)	\$62,000	\$0	\$37,588	\$0	\$2,969,418
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	\$3,909	\$0	\$0	\$0	\$0	\$0	\$0	\$49,848
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	\$95,048	\$0	(\$29,475)	\$0	\$0	\$1,947	\$0	\$671,810
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	\$18,988	\$0	\$1,789,042	3960	\$973,436	\$82,681	\$0	\$0	\$0	\$0	\$1,049	\$0	\$1,057,166
3970	\$2,628,479	\$11,000	(\$296,216)	\$0	\$7,784	\$0	\$2,351,047	3970	\$1,031,238	\$199,638	\$0	(\$296,216)	\$0	\$0	\$0	\$0	\$934,660
3980	\$372,105	\$500	(\$20,178)	\$0	\$16,477	\$0	\$368,904	3980	\$227,271	\$31,019	\$0	(\$20,178)	\$0	\$0	\$0	\$0	\$238,112
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	\$3,982,306	\$0	\$578,975,191		\$130,898,524	\$14,599,537	\$0	(\$3,937,773)	\$76,000	(\$1,089,346)	(\$205,091)	\$0	\$140,341,855

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

PLANT IN SERVICE													
Plant Account	Projected January	Projected February	Projected 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
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	\$21,687	\$0	\$0	\$21,687	\$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	\$232,132
376G	\$879,049	\$966,348	\$1,718,500	\$755,000	\$540,000	\$265,000	\$250,000	\$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	\$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	\$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
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
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
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	\$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
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	\$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
	\$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																
Projected Monthly Plant in Service Balances																
2022																
Plant Account	PLANT IN SERVICE															
	Actual 12/31/2021	Projected January	Projected February	Prior Years Plant Adj.	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	AEP Close Out	Projected December	Net Additions
3010	\$23,328	\$23,328	\$23,328	\$0	\$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	\$0	\$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	\$0	\$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	\$0	\$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	\$0	\$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	\$0	\$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	\$4,080,686	\$129,087,416	\$13,725,490
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	\$0	(\$348,398)
376G	\$141,518,776	\$142,397,825	\$143,364,173	\$13,356	\$145,096,029	\$145,851,029	\$146,391,029	\$146,656,029	\$146,906,029	\$146,906,029	\$146,906,029	\$146,906,029	\$146,906,029	\$146,906,029	\$146,906,029	\$5,387,253
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	\$5,583,493	\$6,890,653	\$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	\$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	\$69,160,659	\$69,786,805	\$3,133,754
3802	\$1,738,352	\$1,717,532	\$1,693,844	\$0	\$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	\$1,327,469	(\$410,884)
380G	\$44,883,146	\$45,075,258	\$45,293,831	\$0	\$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	\$48,993,831	\$4,110,685
3810	\$22,386,759	\$22,413,305	\$22,448,643	\$0	\$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	\$23,092,032	\$23,268,059	\$881,300
3811	\$2,236,536	\$2,236,536	\$2,236,536	\$0	\$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	\$2,291,951	\$2,303,034	\$66,498
3820	\$17,991,110	\$18,001,195	\$18,013,277	\$0	\$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	\$18,195,893	\$18,239,922	\$248,812
3821	\$593,040	\$593,040	\$593,040	\$0	\$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	\$0	\$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	\$6,816,753	\$6,859,108	\$163,381
3840	\$1,053,753	\$1,054,874	\$1,056,216	\$0	\$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	\$1,074,277	\$1,081,399	\$27,646
3850	\$1,890,725	\$1,889,373	\$1,887,570	\$0	\$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	\$1,857,799	\$1,883,028	(\$7,697)
3870	\$3,104,302	\$3,114,934	\$3,129,110	\$0	\$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	\$3,359,470	\$3,458,702	\$354,400
3890	\$1,359,043	\$1,399,326	\$1,440,259	\$0	\$1,481,842	\$1,525,375	\$1,568,908	\$1,612,441	\$1,656,624	\$1,700,807	\$1,744,991	\$1,788,175	\$1,832,709	\$1,788,175	\$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	\$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	\$2,310,476	\$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	\$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	\$764,332	\$758,651	\$138,983
3914	\$7,197,450	\$7,200,045	\$7,203,505	\$0	\$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	\$7,259,730	\$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	\$142,516	\$142,516	\$142,516	\$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	\$6,271,434	\$6,271,434	\$6,692,224	\$6,692,224	\$745,572
3923	\$0	\$0	\$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	\$63,465	(\$15,599)
3930	\$29,982	\$29,982	\$29,982	\$0	\$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	\$1,324,772	\$1,366,809	\$251,766
3950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	\$1,412,159	\$1,415,309	\$1,419,509	\$18,988	\$1,570,194	\$1,578,594	\$1,586,994	\$1,721,842	\$1,731,292	\$1,740,742	\$1,750,192	\$1,759,642	\$1,768,042	\$1,759,642	\$1,789,042	\$376,883
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	\$2,647,263	\$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	\$388,942	\$388,982	\$0
3990	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$543,280,748	\$544,676,482	\$545,744,548	(\$98,379)	\$551,409,889	\$553,580,643	\$556,571,487	\$560,159,933	\$561,885,359	\$563,279,032	\$564,937,767	\$566,729,983	\$567,742,680	\$4,080,686	\$578,935,188	\$35,694,440

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
 FPUC, FPUC - Common, FPUC - Indiantown, Florida Division of Chesapeake Utilities Corporation, FPUC - Ft Meade
Projected Monthly Accruals
 2022

Plant Account	Rate	RESERVES												2019 Depr Study Imbal Amort.	Projected Total	
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December			
3010	0.0%	\$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	\$0
3030	0.0%	\$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	\$0
3741	5.5%	\$153	\$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	\$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	\$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	\$113,320	\$1,361,782
376G	2.1%	\$247,658	\$249,196	\$250,887	\$253,918	\$255,239	\$256,184	\$256,648	\$257,086	\$257,086	\$257,086	\$257,086	\$257,086	\$257,086	\$257,086	\$3,055,160
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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$11,293	\$129,133
3890	0.0%	\$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	\$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	\$13,805	\$3,901
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	\$3,167	\$212,423
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	\$3,235	\$18,292
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	\$60,555	\$17,305
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	\$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	\$46,846	\$525,294
3923	8.2%	\$0	\$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	\$307	\$3,909
3930	3.8%	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	(\$183)
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	\$7,473	\$13,595
3950	5.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3960	5.1%	\$6,002	\$6,015	\$6,033	\$6,673	\$6,709	\$6,745	\$7,318	\$7,358	\$7,398	\$7,438	\$7,478	\$7,514	\$7,514	\$7,514	\$82,681
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	\$16,970	(\$3,531)
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	\$1,907	\$8,394
3990	20.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$1,169,119	\$1,171,562	\$1,171,915	\$1,180,059	\$1,183,954	\$1,193,546	\$1,200,654	\$1,204,014	\$1,206,774	\$1,209,999	\$1,217,772	\$1,219,973	\$1,219,973	\$270,196	\$14,599,537

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	2018	2018	2019	2019	2019	2020	2020	2020	2021	2021	2021
		TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %	TOTAL RET.	NET SAL. - (COR)	NET SAL. %
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%)	\$386,551	(\$341,891)	(88.44%)	\$219,490	(\$547,948)	(249.65%)	\$114,295	(\$792,501)	(693.38%)
3766	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%)
3806	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	
TOTALS		\$2,314,228	(\$1,220,586)		\$2,831,640	(\$1,529,890)		\$6,026,955	(\$1,343,310)		\$1,851,960	(\$1,368,705)	

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	\$566,209	(\$223,384)	(39.45%)	\$1,703,775	(\$2,008,082)	(117.86%)	\$14,322	(\$497,054)	\$1,718,097	(\$2,505,136)	(145.81%)
376G	Mains - GRIP	\$0	\$0		\$0	(\$484,637)		(\$13,356)	\$484,637	(\$13,356)	\$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%	\$80,940	\$20,614	\$2,364,955	\$396,037	16.75%
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	
TOTALS		\$3,937,773	(\$1,013,346)		\$16,962,560	(\$6,475,837)		\$226,834	\$35,914	\$17,189,394	(\$6,439,923)	

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	2021 Actual Total		\$367,130	5.9	\$2,166,424
	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	2022 Projected Total		\$298,593	2.9	\$875,212
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

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	\$27,871	10.5	\$292,646
FN	3922	2012 Ford F-150	2012	\$27,871	10.5	\$292,646
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

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	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
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

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Projected - Aged Vehicle Listing
 December 31, 2022

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
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
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	\$260,873
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

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Projected - Aged Vehicle Listing
December 31, 2022

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
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
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	2021 Actual Total		\$5,946,647	7.4	\$44,299,016
	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	2022 Projected Total		\$6,692,219	6.1	\$40,497,837
	3923					
	3923	2021 Actual Total		\$0	0.0	\$0
	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	2022 Projected Total		\$0	0.0	\$0
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

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

CO.	ACCOUNT	ASSET DESCRIPTION	VINTAGE	BASIS	AGE	WEIGHT
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	2021 Actual Total		\$79,064	14.5	\$1,149,816
	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	2022 Projected Total		\$63,465	15.5	\$986,026
Summary				Amount		
		2021 Actual Total		\$6,392,841	7.4	\$47,615,255
		2022 Projected Additions		\$988,893	0.5	\$494,446
		2022 Projected Retirements		(\$346,246)	14.8	(\$5,135,418)
		Prior Years Corrections Recorded 2022		\$18,790	-32.7	(\$615,209)
		Adjusted 2022 Projected Total		\$7,054,277	6.0	\$42,359,075
		Sch. G 2022		\$7,054,283		
		Variance		(\$6)	Due to Rounding	

FLORIDA PUBLIC UTILITIES - CONSOLIDATED NATURAL GAS
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 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	AEP Close Out to Plant	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	2021 Actual Total		33,410	19.2	639,810	-	-	-	-	-	-	33,410	19.2	639,810	
3741 Land Rights - Additions		2022	-	0.5	-							-	0.5	-	
3741 Land Rights - Retirements		2022	-	0.0	-							-	0.0	-	
	2022 Projected Total		33,410	19.2	639,810	-	-	-	-	-	-	33,410	19.2	639,810	
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	2021 Actual Total		1,540,583	12.0	18,547,792	-	-	-	(11,239)	-	-	1,529,344	12.0	18,317,393	
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	-	
	2022 Projected Total		1,583,958	11.7	18,569,480	-	-	-	(11,239)	-	-	1,572,719	11.7	18,339,080	
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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 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	AEP Close Out to Plant	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
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					8,273		2,637,661	9.5	25,057,780
3761	Mains PL	2014	5,862,890	8.5	49,834,566		(5,992)			62,368		5,919,266	8.5	50,313,764
3761	Mains PL	2015	3,741,783	7.5	28,063,370					85,335		3,827,118	7.5	28,703,381
3761	Mains PL	2016	8,417,728	6.5	54,715,234					77,810		8,495,538	6.5	55,220,996
3761	Mains PL	2017	6,815,587	5.5	37,485,726					177,108		6,992,694	5.5	38,459,820
3761	Mains PL	2018	7,712,649	4.5	34,706,921					535,510		8,248,159	4.5	37,116,717
3761	Mains PL	2019	6,330,980	3.5	22,158,431		25,928			735,984		7,092,892	3.5	24,825,121
3761	Mains PL	2020	9,649,686	2.5	24,124,216					1,111,157		10,760,843	2.5	26,902,108
3761	Mains PL	2021	4,788,903	1.5	7,183,355					1,287,141		6,076,044	1.5	9,114,067

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 Projected Average Age Calculations
 December 31, 2022

ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO TRANSPORTATION					FC GP		ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
						CORRECTION TO PLANT	RETIREMENTS	ADJ	COR W/O RET ADJ	AEP Close Out to Plant	RECLASS AND RET				
3761	2021 Actual Total		115,361,925	12.1	1,394,496,563	-	-	-	-	4,080,686	-	119,442,611	11.8	1,406,749,984	
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)	
	2022 Projected Total		125,006,730	10.9	1,359,552,743	-	-	-	-	4,080,686	-	129,087,416	10.6	1,371,806,165	
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	44.5	4,506,515							101,270	44.5	4,506,515	
3762	Mains ST	1979	764,385	43.5	33,250,741							764,385	43.5	33,250,741	

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3762 Mains ST		1980	444,253	42.5	18,880,755							444,253	42.5	18,880,755
3762 Mains ST		1981	588,528	41.5	24,423,901							588,528	41.5	24,423,901
3762 Mains ST		1982	1,086,241	40.5	43,992,756							1,086,241	40.5	43,992,756
3762 Mains ST		1983	380,330	39.5	15,023,033							380,330	39.5	15,023,033
3762 Mains ST		1984	508,605	38.5	19,581,298							508,605	38.5	19,581,298
3762 Mains ST		1985	3,764,494	37.5	141,168,515							3,764,494	37.5	141,168,515
3762 Mains ST		1986	1,142,357	36.5	41,696,030							1,142,357	36.5	41,696,030
3762 Mains ST		1987	608,969	35.5	21,618,416							608,969	35.5	21,618,416
3762 Mains ST		1988	1,099,613	34.5	37,936,643							1,099,613	34.5	37,936,643
3762 Mains ST		1989	689,926	33.5	23,112,506							689,926	33.5	23,112,506
3762 Mains ST		1990	445,853	32.5	14,490,235							445,853	32.5	14,490,235
3762 Mains ST		1991	438,607	31.5	13,816,105							438,607	31.5	13,816,105
3762 Mains ST		1992	1,906,071	30.5	58,135,169							1,906,071	30.5	58,135,169
3762 Mains ST		1993	601,081	29.5	17,731,886							601,081	29.5	17,731,886
3762 Mains ST		1994	1,863,741	28.5	53,116,624							1,863,741	28.5	53,116,624
3762 Mains ST		1995	947,934	27.5	26,068,194							947,934	27.5	26,068,194
3762 Mains ST		1996	1,010,677	26.5	26,782,951							1,010,677	26.5	26,782,951
3762 Mains ST		1997	559,649	25.5	14,271,062							559,649	25.5	14,271,062
3762 Mains ST		1998	556,353	24.5	13,630,654							556,353	24.5	13,630,654
3762 Mains ST		1999	660,300	23.5	15,517,054							660,300	23.5	15,517,054
3762 Mains ST		2000	44,534	22.5	1,002,005							44,534	22.5	1,002,005
3762 Mains ST		2001	2,560,540	21.5	55,051,603							2,560,540	21.5	55,051,603
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	2021 Actual Total		62,159,262	22.8	1,415,731,494	-	(13,356)	-	(966)	-	-	62,144,940	22.8	1,414,577,010
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)
	2022 Projected Total		61,825,185	22.2	1,374,961,608	-	(13,356)	-	(966)	-	-	61,810,864	22.2	1,373,807,124

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						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	AEP Close Out to Plant				
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					9,479,846	4.5	42,659,306
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	2021 Actual Total		141,518,776	5.9	835,922,106	-	13,356	-	-	-	-	141,532,131	5.9	835,982,205
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	-
	2022 Projected Total		146,892,673	5.7	838,609,054	-	13,356	-	-	-	-	146,906,028	5.7	838,669,154
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

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3780 M&R Stat Eq-Gen		2004	140,467	18.5	2,598,636							140,467	18.5	2,598,636
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	2021 Actual Total		4,843,208	11.3	54,668,622	-	-	-	(34,255)	-	-	4,808,953	11.2	53,932,948
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	-
	2022 Projected Total		6,925,108	8.0	55,709,572	-	-	-	(34,255)	-	-	6,890,853	8.0	54,973,898
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

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3790	M&R Stat Eq-CGate	2000	102,673	22.5	2,310,131							102,673	22.5	2,310,131
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	2021 Actual Total		14,032,715	13.3	187,128,434	-	-	-	(94,655)	-	-	13,938,061	13.2	184,509,496
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	-
	2022 Projected Total		14,698,653	12.8	187,461,403	-	-	-	(94,655)	-	-	14,603,999	12.7	184,842,465
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

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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
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	2021 Actual Total		66,653,050	12.2	813,935,582	-	-	-	(4,780)	-	-	66,648,270	12.2	813,719,651
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)
	2022 Projected Total		69,791,584	11.5	800,456,931	-	-	-	(4,780)	-	-	69,786,804	11.5	800,241,001
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	-

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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	-
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	62.5	834,009
3802 Services ST		1961	31,380	61.5	1,929,878							31,380	61.5	1,929,878
3802 Services ST		1962	32,286	60.5	1,953,302							32,286	60.5	1,953,302
3802 Services ST		1963	26,432	59.5	1,572,724							26,432	59.5	1,572,724
3802 Services ST		1964	33,997	58.5	1,988,841							33,997	58.5	1,988,841
3802 Services ST		1965	25,077	57.5	1,441,936							25,077	57.5	1,441,936
3802 Services ST		1966	27,242	56.5	1,539,189							27,242	56.5	1,539,189
3802 Services ST		1967	48,402	55.5	2,686,319							48,402	55.5	2,686,319
3802 Services ST		1968	42,326	54.5	2,306,790							42,326	54.5	2,306,790
3802 Services ST		1969	2,429	53.5	129,975							2,429	53.5	129,975
3802 Services ST		1970	1,052	52.5	55,237							1,052	52.5	55,237
3802 Services ST		1971	6,973	51.5	359,089							6,973	51.5	359,089
3802 Services ST		1972	9,038	50.5	456,439							9,038	50.5	456,439
3802 Services ST		1973	14,924	49.5	738,758							14,924	49.5	738,758
3802 Services ST		1974	28,636	48.5	1,388,834							28,636	48.5	1,388,834
3802 Services ST		1975	28,172	47.5	1,338,183							28,172	47.5	1,338,183
3802 Services ST		1976	27,651	46.5	1,285,775							27,651	46.5	1,285,775
3802 Services ST		1977	24,474	45.5	1,113,552							24,474	45.5	1,113,552
3802 Services ST		1978	11,359	44.5	505,463							11,359	44.5	505,463
3802 Services ST		1979	102,733	43.5	4,468,899							102,733	43.5	4,468,899
3802 Services ST		1980	60,881	42.5	2,587,433							60,881	42.5	2,587,433
3802 Services ST		1981	13,011	41.5	539,958							13,011	41.5	539,958
3802 Services ST		1982	51,987	40.5	2,105,464							51,987	40.5	2,105,464
3802 Services ST		1983	35,609	39.5	1,406,566							35,609	39.5	1,406,566
3802 Services ST		1984	43,539	38.5	1,676,252							43,539	38.5	1,676,252
3802 Services ST		1985	14,776	37.5	554,116							14,776	37.5	554,116
3802 Services ST		1986	5,447	36.5	198,802							5,447	36.5	198,802
3802 Services ST		1987	24,122	35.5	856,345							24,122	35.5	856,345
3802 Services ST		1988	15,294	34.5	527,650							15,294	34.5	527,650
3802 Services ST		1989	2,589	33.5	86,729							2,589	33.5	86,729
3802 Services ST		1990	28,081	32.5	912,635							28,081	32.5	912,635
3802 Services ST		1991	1,650	31.5	51,962							1,650	31.5	51,962
3802 Services ST		1992	296,479	30.5	9,042,618							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	28.5	266,204
3802 Services ST		1995	6,733	27.5	185,146							6,733	27.5	185,146

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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	-
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	2021 Actual Total		1,738,351	37.6	65,357,447	0	-	-	-	-	-	1,738,351	33.9	58,870,421
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)
	2022 Projected Total		1,327,467	31.2	41,460,953	0	-	-	-	-	-	1,327,467	26.3	34,973,928
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	2021 Actual Total		44,883,146	5.2	232,947,486	-	-	-	-	-	-	44,883,146	5.2	232,947,486
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	-
	2022 Projected Total		48,993,831	4.8	235,002,829	-	-	-	-	-	-	48,993,831	4.8	235,002,829
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

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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
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

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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	AEP Close Out to Plant	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
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
3810	2021 Actual Total		22,386,759	10.4	233,804,231	-	-	-	-	-	-	22,386,759	10.4	233,778,090
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)
	2022 Projected Total		23,268,058	9.9	229,902,388	-	-	-	-	-	-	23,268,058	9.9	229,876,247
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	2021 Actual Total		2,236,536	12.4	27,722,757	-	-	-	-	-	-	2,236,536	12.4	27,722,757
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	-
	2022 Projected Total		2,303,034	12.1	27,756,006	-	-	-	-	-	-	2,303,034	12.1	27,756,006
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

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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	AEP Close Out to Plant	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
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
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

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ACCOUNT	DESCRIPTION	INSTALL YEAR	CORP BOOK COST BASIS	AGE	WEIGHT	CORRECTION TO TRANSPORTATION COR W/O AEP Close					FC GP		ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
						CORRECTION TO PLANT	RETIREMENTS	ADJ	RET ADJ	Out to Plant	RECLASS AND RET				
3820	2021 Actual Total		17,991,110	10.4	186,787,307	-	-	-	-	-	-	17,991,110	10.4	186,787,307	
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	-	
	2022 Projected Total		18,239,923	10.2	186,911,713	-	-	-	-	-	-	18,239,923	10.2	186,911,713	
3821	Meter Installs-MTU/DCU	2010	593,040	12.5	7,413,001							593,040	12.5	7,413,001	
3821	2021 Actual Total		593,040	12.5	7,413,001	-	-	-	-	-	-	593,040	12.5	7,413,001	
3821	Meter Installs-MTU/DCU - Additions	2022	-	0.5	-							-	0.5	-	
3821	Meter Installs-MTU/DCU - Retirement	2022	-	0.0	-							-	0.0	-	
	2022 Projected Total		593,040	12.5	7,413,001	-	-	-	-	-	-	593,040	12.5	7,413,001	
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	

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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	AEP Close Out to Plant	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
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
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	2021 Actual Total		6,695,728	13.4	89,947,714	-	-	-	-	-	-	6,695,728	13.4	89,947,714
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)
	2022 Projected Total		6,859,109	13.1	89,859,039	-	-	-	-	-	-	6,859,109	13.1	89,859,039
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

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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
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	2021 Actual Total		1,053,753	23.6	24,878,682	-	-	-	-	-	-	1,053,753	23.6	24,878,682
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	-
	2022 Projected Total		1,081,399	23.0	24,892,504	-	-	-	-	-	-	1,081,399	23.0	24,892,504
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

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						TO PLANT	TO RETIREMENTS							
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
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	2021 Actual Total		1,890,725	22.9	43,351,646	-	-	-	-	-	-	1,890,725	22.9	43,351,646
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)
	2022 Projected Total		1,883,028	22.3	41,910,334	-	-	-	-	-	-	1,883,028	22.3	41,910,334
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

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						CORRECTION TO PLANT	RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ					
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
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	2021 Actual Total		3,104,302	12.1	37,494,239	-	-	-	-	-	-	3,104,302	12.1	37,494,239
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	-
	2022 Projected Total		3,458,702	10.9	37,671,439	-	-	-	-	-	-	3,458,702	10.9	37,671,439
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

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						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	AEP Close Out to Plant				
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
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	2021 Actual Total		10,646,372	6.3	66,708,806	-	-	-	-	-	5,894	10,652,267	6.3	66,770,695
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)
	2022 Projected Total		14,086,290	4.8	68,010,060	-	-	-	-	-	5,894	14,092,185	4.8	68,071,949
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	2021 Actual Total		1,854,227	5.7	10,499,807	-	-	-	-	-	(469,211)	1,385,016	6.1	8,384,256
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)
	2022 Projected Total		2,763,652	3.1	8,502,178	-	-	-	-	-	(469,211)	2,294,441	2.8	6,386,627
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	2021 Actual Total		309,092	6.8	2,100,215	-	-	-	-	-	70,951	380,043	6.7	2,535,216
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)
	2022 Projected Total		303,841	6.7	2,045,075	-	-	-	-	-	70,951	374,791	6.6	2,480,076
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

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 RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
						CORRECTION TO PLANT	TO RETIREMENTS	TRANSPORTATION ADJ	COR W/O RET ADJ	AEP Close Out to Plant				
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
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	3.5	1,269,560
3913	2021 Actual Total		619,668	10.9	6,757,329	-	-	-	-	-	368,106	987,774	8.2	8,145,516
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)
	2022 Projected Total		390,546	6.1	2,396,597	-	-	-	-	-	368,106	758,651	5.0	3,784,783
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	2021 Actual Total		7,197,449	6.4	46,029,675	-	-	-	-	-	-	7,197,449	6.4	46,029,675
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	-
	2022 Projected Total		7,283,949	6.3	46,072,925	-	-	-	-	-	-	7,283,949	6.3	46,072,925
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	2021 Actual Total		29,982	8.3	249,514	-	-	-	-	-	-	29,982	8.3	249,514
3930 Stores Equip - Additions		2022	-	0.5	-							-	0.5	-
3930 Stores Equip - Retirements		2022	(524)	26.5	(13,896)							(524)	26.5	(13,896)
	2022 Projected Total		29,458	8.0	235,617	-	-	-	-	-	-	29,458	8.0	235,617
3940 Tools/Shop Eq		2007	29,475	15.5	456,864							29,475	15.5	456,864

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	AEP Close Out to Plant	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
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
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	2021 Actual Total		1,115,043	6.5	7,196,372	-	-	9,737	-	-	-	-	1,124,780	6.4	7,230,451
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)
	2022 Projected Total		1,357,072	5.1	6,875,260	-	-	9,737	-	-	-	-	1,366,809	5.1	6,909,339
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	3200	(3,200)	-					37,140	10.5	389,967
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

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 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	AEP Close Out to Plant	FC GP RECLASS AND RET	ADJUSTED COST BASIS	ADJUST ED AGE	ADJUSTED WEIGHT
3960	Pwr Op Equip	2021	5,168	1.5	7,752			18,988				24,156	1.5	36,234
3960	2021 Actual Total		1,412,159	15.6	22,001,175	3,200	(3,200)	18,988	-	-	-	1,431,147	15.4	22,029,657
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	-
	2022 Projected Total		1,770,054	12.5	22,180,123	3,200	(3,200)	18,988	-	-	-	1,789,042	12.4	22,208,605
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
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	2021 Actual Total		2,628,480	6.6	17,322,192	-	-	-	-	-	7,784	2,636,264	6.6	17,396,137
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)
	2022 Projected Total		2,343,264	5.7	13,328,777	-	-	-	-	-	7,784	2,351,048	5.7	13,402,722
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	2021 Actual Total		372,106	11.8	4,408,914	-	-	-	-	-	16,477	388,582	11.7	4,565,443
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)
	2022 Projected Total		352,428	11.5	4,056,054	-	-	-	-	-	16,477	368,905	11.4	4,212,583
	2021 Actual Total		534,900,956	10.7	5,732,443,473	3,200	(3,200)	28,725	(145,894)	4,080,686	(0)	538,864,473	10.6	5,733,350,964
	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)
	2022 Projected Total		565,445,444	9.9	5,610,838,036	3,200	(3,200)	28,725	(145,894)	4,080,686	(0)	569,408,960	9.9	5,611,745,526

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. 2019	CFG Adj. 2020	CFG Adj. 2021	CFG Adj. Total	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
3761	Mains - Plastic	\$30,803,201					\$0					\$0					\$0
3762	Mains - Other	\$30,101,681	(\$150,274)	(\$14,446)	\$11,946		(\$152,774)	(\$167,702)	(\$77,549)	(\$22,418)	(\$77,549)	(\$345,219)					\$0
376G	Mains - GRIP	\$14,180,435	\$150,274	\$14,446	(\$11,946)		\$152,774	\$167,702	\$77,549	\$22,418	\$77,549	\$345,219					\$0
3780	Meas. & Reg. Station Equip - General	\$1,542,125	(\$27,404)			(\$7,031)	(\$34,435)		\$14,357			\$14,357					\$0
3790	Meas. & Reg. Station Equip - City Gate	\$5,470,069		(\$65,441)			(\$65,441)	(\$48,827)				(\$48,827)					\$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
380G	Services - GRIP	\$2,139,588	\$76,867		\$1,426	\$64,205	\$142,498			\$13,776	\$18,168	\$31,945					\$0
3810	Meters	\$6,842,720		(\$40,358)	(\$39,749)	(\$72,157)	(\$152,265)		(\$4,607)		(\$16,281)	(\$20,887)					\$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
3821	Meter Installations - MTU/DCU	\$268,026					\$0					\$0					\$0
3830	Regulators	\$2,909,271					\$0	\$4,607				\$4,607					\$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)		\$12,887	\$10,434			(\$15,561)		(\$15,561)	(\$44,054)	\$6,571	\$6,401	\$73,797	\$42,715
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					\$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
TOTALS		\$130,898,524	(\$27,404)	(\$65,947)	\$0	\$4,000	(\$89,350)	\$0	(\$34,470)	(\$26,800)	(\$304)	(\$61,574)	(\$117,727)	(\$1,990)	(\$2,396)	\$73,797	(\$48,315)

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.	FI Adj.	FI Adj.	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	\$0	\$23,328
3020	Miscellaneous Intangible Plant					\$0					\$0	\$0	\$14,133
3030	Miscellaneous Intangible Plant					\$0					\$0	\$0	\$127,642
3740	Land					\$0					\$0	\$0	\$1,786
3741	Land Rights					\$0					\$0	\$0	\$9,747
3750	Structures & Improvements					\$0					\$0	(\$11,543)	\$312,978
3761	Mains - Plastic					\$0		\$3,027	\$3,165		\$6,193	\$6,193	\$30,809,394
3762	Mains - Other					\$0		(\$3,027)	(\$10,356)		(\$13,383)	(\$511,376)	\$29,590,305
376G	Mains - GRIP					\$0					\$0	\$497,992	\$14,678,427
3780	Meas. & Reg. Station Equip - General					\$0					\$0	(\$20,077)	\$1,522,048
3790	Meas. & Reg. Station Equip - City Gate					\$0					\$0	(\$114,268)	\$5,355,801
3801	Services - Plastic				(\$426)	(\$4,459)	(\$4,886)				\$0	(\$4,886)	\$14,708,744
3802	Services - Other					\$0	(\$82,301)	(\$15,878)			(\$98,179)	(\$272,621)	\$2,022,984
380G	Services - GRIP					\$0	\$82,301	\$15,878			\$98,179	\$272,621	\$2,412,209
3810	Meters											(\$173,656)	\$6,669,064
3811	Meters - AMR Equipment											\$0	\$1,355,967
3820	Meter Installations											\$317	\$4,680,012
3821	Meter Installations - MTU/DCU											\$0	\$268,026
3830	Regulators											\$4,607	\$2,913,878
3840	Regulator Installations											\$0	\$665,282
3850	Indust. Meas. & Reg. Station Equip.											\$6,225	\$1,236,397
3870	Other Equipment											\$0	\$1,367,694
3890	Land & Land Rights											\$0	\$1,318
3900	Structures & Improvements											\$0	\$893,260
3910	Office Equipment											\$0	\$836,757
3912	Computer Equipment											\$0	(\$140,378)
3913	Office Furniture											\$0	(\$21,873)
3914	Computer Software											\$0	\$2,688,686
3921	Transportation - Cars											(\$93,935)	\$120,821
3922	Transportation - Light Trucks & Vans											\$37,588	\$2,669,448
3923	Transportation - Heavy Trucks & Vans											\$0	\$0
3924	Transportation - Trailers											\$0	\$45,939
3930	Stores Equipment											\$0	\$14,380
3940	Tools, Shop & Garage Equipment											\$1,947	\$606,237
3950	Laboratory Equipment											\$0	\$0
3960	Power Operated Equipment											\$1,049	\$974,485
3970	Communications Equipment											\$0	\$1,031,238
3980	Miscellaneous Equipment											\$0	\$227,271
3990	Other Tangible Property											\$0	\$0
TOTALS													
		\$0	\$0	(\$426)	(\$4,459)	(\$4,886)	\$0	\$0	(\$966)	\$0	(\$966)	(\$205,091)	\$130,693,433

LOWA 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	0.82064	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

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)
 Docket No.20220067-GU

COMPARISON OF DEPRECIATION RATES FOR MAINS AND SERVICES WITH AND WITHOUT RESERVE CORRECTION

ACCOUNT - # / NAME	PROJECTED	PROJECTED	THEORETICAL	THEORETICAL	IMBALANCE	WLR	ARL	NET
	1/1/23	1/1/23	RESERVE	RESERVE				
	INVESTMENT	RESERVE	(%)	(\$)	(\$)	(%)	(YEARS)	SALV
								(%)
DISTRIBUTION PLANT								
3761 Mains - Plastic	129,087,416	32,073,333	11.1	14,328,703	17,744,630	1.7	67.00	(25.00)
376G Mains - GRIP	146,906,029	17,733,587	11.1	16,306,569	1,427,018	1.7	67.00	(25.00)
3801 Services - Plastic	69,786,805	15,557,857	19.6	13,678,214	1,879,643	2.4	46.00	(30.00)
380G Services - GRIP	48,993,831	3,452,804	19.6	9,602,791	(6,149,987)	2.4	46.00	(30.00)

ACCOUNT - # / NAME	PROJECTED	PROJECTED	THEORETICAL	IMBALANCE	TRANSFER	RESTATED	RESTATED
	1/1/23	1/1/23	RESERVE			RESERVE	RESERVE
	INVESTMENT	RESERVE	RESERVE	(\$)	(\$)	(\$)	(%)
	(\$)	(\$)	(\$)				
DISTRIBUTION PLANT							
3761 Mains - Plastic	129,087,416	32,073,333	14,328,703	17,744,630	-6,149,987	25,923,346	15.82
376G Mains - GRIP	146,906,029	17,733,587	16,306,569	1,427,018		17,733,587	15.82
3801 Services - Plastic	69,786,805	15,557,857	13,678,214	1,879,643		15,557,857	21.18
380G Services - GRIP	48,993,831	3,452,804	9,602,791	(6,149,987)	6,149,987	9,602,791	21.18

ACCOUNT - # / NAME	AVERAGE	NET	RESTATED	DEPRECIATION	DEPRECIATION	DIFFERENCE
				RESTATED	WITH RESTATED	
	REMAINING	SALVAGE	RESERVE	WITH RESTATED	WITH BOOK	
	LIFE			RESERVE	RESERVE	
	(YEARS)	(%)	(%)	(%)	(%)	(%)
DISTRIBUTION PLANT						
3761 Mains - Plastic	67	-25	15.82	1.6	1.6	0
376G Mains - GRIP	67	-25	15.82	1.6	1.6	0
3801 Services - Plastic	46	-30	21.18	2.4	2.5	-0.1
380G Services - GRIP	46	-30	21.18	2.4	2.5	-0.1

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing filing has been served by

Electronic Mail this 9th day of September, 2022, upon the following:

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