

FPUC-Rate 0625219

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Company: Florida Public Utilities Company

Historic Base YR + 1: 12/31/2022

Projected Test Year: 12/31/2023

Docket No. 20220067-GU

Witness: M. Napier

Line No.	Description	BASE YEAR 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>UTILITY PLANT</u>										
1	PLANT IN SERVICE	\$ 355,736,421	\$ (4,474,146)	\$ 351,262,275	\$ 388,244,943	\$ (4,705,987)	\$ 383,538,956	\$ 406,415,830	\$ (5,429,398)	\$ 400,986,432
2	COMMON PLANT ALLOCATED	\$ 7,785,269	\$ -	\$ 7,785,269	\$ 7,798,272	\$ -	\$ 7,798,272	\$ 6,066,521	\$ -	\$ 6,066,521
3	ACQUISITION ADJUSTMENT	\$ 35,456,269	\$ -	\$ 35,456,269	\$ 35,456,269	\$ -	\$ 35,456,269	\$ 35,456,269	\$ -	\$ 35,456,269
4	COMPLETED NOT CLASSIFIED PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	CONSTRUCTION WORK IN PROGRESS	\$ 6,113,108	\$ -	\$ 6,113,108	\$ 6,275,086	\$ -	\$ 6,275,086	\$ 6,135,461	\$ -	\$ 6,135,461
6	GOODWILL	\$ 2,469,682	\$ (2,469,682)	\$ -	\$ 2,469,682	\$ (2,469,682)	\$ -	\$ 2,469,682	\$ (2,469,682)	\$ -
7	COMMON CONSTRUCTION WORK IN PROGRESS	\$ 253	\$ -	\$ 253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	TOTAL	\$ 407,561,002	\$ (6,943,828)	\$ 400,617,174	\$ 440,244,252	\$ (7,175,669)	\$ 433,068,583	\$ 456,543,763	\$ (7,899,080)	\$ 448,644,683
<u>DEDUCTIONS</u>										
9	ACCUM. DEPR. - UTILITY PLANT	\$ (85,756,123)	\$ 1,088,129	\$ (84,667,994)	\$ (91,625,657)	\$ 1,280,737	\$ (90,344,920)	\$ (99,386,751)	\$ 4,312,121	\$ (95,074,630)
10	ACCUM. DEPR. - COMMON PLANT	\$ (1,321,787)	\$ -	\$ (1,321,787)	\$ (1,680,008)	\$ -	\$ (1,680,008)	\$ (2,078,531)	\$ -	\$ (2,078,531)
11	ACCUM. AMORT. - ACQ. ADJ.	\$ (14,132,563)	\$ -	\$ (14,132,563)	\$ (15,304,330)	\$ -	\$ (15,304,330)	\$ (16,476,096)	\$ -	\$ (16,476,096)
12	RETIREMENT WORK IN PROCESS	\$ 618,132	\$ -	\$ 618,132	\$ 65,325	\$ -	\$ 65,325	\$ -	\$ -	\$ -
13	CUSTOMER ADV. FOR CONST.	\$ (805,306)	\$ -	\$ (805,306)	\$ (695,131)	\$ -	\$ (695,131)	\$ (695,131)	\$ -	\$ (695,131)
14	TOTAL DEDUCTIONS	\$ (101,397,647)	\$ 1,088,129	\$ (100,309,518)	\$ (109,239,801)	\$ 1,280,737	\$ (107,959,064)	\$ (118,636,509)	\$ 4,312,121	\$ (114,324,388)
15	PLANT NET	\$ 306,163,355	\$ (5,855,699)	\$ 300,307,656	\$ 331,004,451	\$ (5,894,932)	\$ 325,109,519	\$ 337,907,254	\$ (3,586,959)	\$ 334,320,295
<u>ALLOWANCE FOR WORKING CAPITAL</u>										
16	BALANCE SHEET METHOD	\$ (98,404,885)	\$ 96,988,164	\$ (1,416,721)	\$ (107,981,230)	\$ 107,800,354	\$ (180,876)	\$ (102,468,672)	\$ 100,706,872	\$ (1,761,801)
17	COMMON WORKING CAPITAL	3,544,428	-	3,544,428	6,960,678	-	6,960,678	6,535,986	-	6,535,986
18	TOTAL RATE BASE	\$ 211,302,897	\$ 91,132,465	\$ 302,435,362	\$ 229,983,898	\$ 101,905,422	\$ 331,889,320	\$ 241,974,567	\$ 97,119,912	\$ 339,094,480
19	NET OPERATING INCOME	\$ 15,847,700	\$ (1,657,809)	\$ 14,189,891	\$ 14,141,814	\$ (1,079,272)	\$ 13,062,542	\$ 11,216,596	\$ (1,254,030)	\$ 9,962,566
20	RATE OF RETURN	<u>7.50%</u>		<u>4.69%</u>			<u>3.94%</u>	<u>4.64%</u>		<u>2.94%</u>

FPUC-Rate 0625220

Schedule G-1 CENTRAL FLORIDA GAS

Calculation of The Projected Test Year Rate Base

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Description	<u>BASE YEAR</u> 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	<u>Unadjusted</u> <u>BASE YR + 1</u> 12/31/2022 Average Year	<u>BASE YR + 1</u> Adjustments	<u>BASE YR + 1</u> 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>UTILITY PLANT</u>										
1	PLANT IN SERVICE	\$ 147,926,567	\$ (399,856)	\$ 147,526,711	\$ 154,190,889	\$ (400,587)	\$ 153,790,302	\$ 159,380,408	\$ (11,468,554)	\$ 147,911,853
2	COMMON PLANT ALLOCATED	\$ 3,352,940	\$ -	\$ 3,352,940	\$ 3,354,469	\$ -	\$ 3,354,469	\$ 2,565,707	\$ -	\$ 2,565,707
3	ACQUISITION ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	COMPLETED NOT CLASSIFIED PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	CONSTRUCTION WORK IN PROGRESS	\$ 1,956,274	\$ -	\$ 1,956,274	\$ 1,624,437	\$ -	\$ 1,624,437	\$ 995,023	\$ -	\$ 995,023
6	GOODWILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	COMMON CONSTRUCTION WORK IN PROGRESS	\$ 111	\$ -	\$ 111	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	TOTAL	\$ 153,235,891	\$ (399,856)	\$ 152,836,035	\$ 159,169,796	\$ (400,587)	\$ 158,769,209	\$ 162,941,138	\$ (11,468,554)	\$ 151,472,584
<u>DEDUCTIONS</u>										
9	ACCUM. DEPR. - UTILITY PLANT	\$ (38,414,216)	\$ 234,887	\$ (38,179,329)	\$ (41,572,672)	\$ 240,630	\$ (41,332,043)	\$ (44,726,311)	\$ 6,442,118	\$ (38,284,193)
10	ACCUM. DEPR. - COMMON PLANT	\$ (559,836)	\$ -	\$ (559,836)	\$ (708,995)	\$ -	\$ (708,995)	\$ (872,840)	\$ -	\$ (872,840)
11	ACCUM. AMORT. - ACQ. ADJ.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	RETIREMENT WORK IN PROCESS	\$ 434,563	\$ -	\$ 434,563	\$ 19,760	\$ -	\$ 19,760	\$ -	\$ -	\$ -
13	CUSTOMER ADV. FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	TOTAL DEDUCTIONS	\$ (38,539,489)	\$ 234,887	\$ (38,304,602)	\$ (42,261,907)	\$ 240,630	\$ (42,021,277)	\$ (45,599,152)	\$ 6,442,118	\$ (39,157,034)
15	PLANT NET	\$ 114,696,402	\$ (164,969)	\$ 114,531,433	\$ 116,907,889	\$ (159,957)	\$ 116,747,932	\$ 117,341,987	\$ (5,026,436)	\$ 112,315,551
<u>ALLOWANCE FOR WORKING CAPITAL</u>										
16	BALANCE SHEET METHOD	\$ (32,734,214)	\$ 33,137,336	\$ 403,122	\$ (30,006,568)	\$ 31,115,165	\$ 1,108,597	\$ (27,530,489)	\$ 28,409,088	\$ 878,599
17	COMMON WORKING CAPITAL	(592,204)	-	(592,204)	(636,289)	-	(636,289)	(666,710)	(666,710)	(666,710)
18	TOTAL RATE BASE	\$ 81,369,984	\$ 32,972,367	\$ 114,342,351	\$ 86,265,032	\$ 30,955,208	\$ 117,220,239	\$ 89,144,787	\$ 23,382,652	\$ 112,527,439
19	NET OPERATING INCOME	\$ 6,041,525	\$ (120,950)	\$ 5,920,576	\$ 4,279,162	\$ (52,766)	\$ 4,226,396	\$ 3,262,264	\$ (1,596,845)	\$ 1,665,419
20	RATE OF RETURN	<u>7.42%</u>		<u>5.18%</u>			<u>3.61%</u>	<u>3.66%</u>		<u>1.48%</u>

Supporting Schedules: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21, G-2 p.22, G-2 p.1-3, G-6 p.1-2

Recap Schedule:

FPUC-Rate 0625221

Schedule G-1 INDIANTOWN

Calculation of The Projected Test Year Rate Base

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Company: Florida Public Utilities Company Indiantown Division

Historic Base YR + 1: 12/31/2022

Docket No.: 20220067-GU

Projected Test Year: 12/31/2023

Witness: M. Napier

Line No.	Description	BASE YEAR 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>UTILITY PLANT</u>										
1	PLANT IN SERVICE	\$ 2,805,422	\$ -	\$ 2,805,422	\$ 2,833,150	\$ -	\$ 2,833,150	\$ 2,887,462	\$ -	\$ 2,887,462
2	COMMON PLANT ALLOCATED	\$ (17,702)	\$ -	\$ (17,702)	\$ (15,280)	\$ -	\$ (15,280)	\$ 40,718	\$ -	\$ 40,718
3	ACQUISITION ADJUSTMENT	\$ 745,800	\$ -	\$ 745,800	\$ 745,800	\$ -	\$ 745,800	\$ 745,800	\$ -	\$ 745,800
4	COMPLETED NOT CLASSIFIED PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	CONSTRUCTION WORK IN PROGRESS	\$ 12,780	\$ -	\$ 12,780	\$ 734	\$ -	\$ 734	\$ -	\$ -	\$ -
6	GOODWILL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	COMMON CONSTRUCTION WORK IN PROGRESS	\$ (2)	\$ -	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	TOTAL	\$ 3,546,299	\$ -	\$ 3,546,299	\$ 3,564,404	\$ -	\$ 3,564,404	\$ 3,673,980	\$ -	\$ 3,673,980
<u>DEDUCTIONS</u>										
9	ACCUM. DEPR. - UTILITY PLANT	\$ (1,189,807)	\$ -	\$ (1,189,807)	\$ (1,262,344)	\$ -	\$ (1,262,344)	\$ (1,329,675)	\$ -	\$ (1,329,675)
10	ACCUM. DEPR. - COMMON PLANT	\$ (2,995)	\$ -	\$ (2,995)	\$ (5,431)	\$ -	\$ (5,431)	\$ (11,756)	\$ -	\$ (11,756)
11	ACCUM. AMORT. - ACQ. ADJ.	\$ (542,747)	\$ -	\$ (542,747)	\$ (592,463)	\$ -	\$ (592,463)	\$ (642,179)	\$ -	\$ (642,179)
12	RETIREMENT WORK IN PROCESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	CUSTOMER ADV. FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	TOTAL DEDUCTIONS	\$ (1,735,549)	\$ -	\$ (1,735,549)	\$ (1,860,238)	\$ -	\$ (1,860,238)	\$ (1,983,609)	\$ -	\$ (1,983,609)
15	PLANT NET	\$ 1,810,750	\$ -	\$ 1,810,750	\$ 1,704,166	\$ -	\$ 1,704,166	\$ 1,690,371	\$ -	\$ 1,690,371
<u>ALLOWANCE FOR WORKING CAPITAL</u>										
16	BALANCE SHEET METHOD	\$ (1,709,766)	\$ 1,927,171	\$ 217,405	\$ (1,754,916)	\$ 2,009,200	\$ 254,284	\$ (1,869,362)	\$ 2,128,599	\$ 259,237
17	COMMON WORKING CAPITAL	(8,063)	-	(8,063)	(8,541)	-	(8,541)	(8,869)	-	(8,869)
18	TOTAL RATE BASE	\$ 92,921	\$ 1,927,171	\$ 2,020,092	\$ (59,292)	\$ 2,009,200	\$ 1,949,908	\$ (187,860)	\$ 2,128,599	\$ 1,940,739
19	NET OPERATING INCOME	\$ (126,680)	\$ (6,413)	\$ (133,093)	\$ (145,172)	\$ 2,683	\$ (142,490)	\$ (165,062)	\$ 305	\$ (164,756)
20	RATE OF RETURN	-136.33%		-6.59%			-7.31%	87.86%		-8.49%

Supporting Schedules: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21, G-2 p.22, G-2 p.1-3, G-6 p.1-2

Recap Schedule:

FPUC-Rate 0625222

Schedule G-1 FORT MEADE

Calculation of The Projected Test Year Rate Base

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average rate base for the historic base year, the historic base year plus one, and the projected test year.

Type of Data Shown:

Historic Base Year Data: 12/31/2021

Historic Base YR + 1: 12/31/2022

Projected Test Year: 12/31/2023

Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Description	<u>BASE YEAR</u> 12/31/2021 Per Books	Company Adjustments	Base Year Adjusted Average Year	<u>Unadjusted</u> <u>BASE YR + 1</u> 12/31/2022 Average Year	<u>BASE YR + 1</u> Adjustments	<u>BASE YR + 1</u> 12/31/2022 Average Year	Projected Test Year Unadjusted Average Year	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>UTILITY PLANT</u>										
1	PLANT IN SERVICE	\$ 1,293,028	\$ -	\$ 1,293,028	\$ 1,368,489	\$ -	\$ 1,368,489	\$ 1,468,666	\$ -	\$ 1,468,666
2	COMMON PLANT ALLOCATED	\$ 33,024	\$ -	\$ 33,024	\$ 32,021	\$ -	\$ 32,021	\$ 15,332	\$ -	\$ 15,332
3	ACQUISITION ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	COMPLETED NOT CLASSIFIED PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	CONSTRUCTION WORK IN PROGRESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	GOODWILL	\$ 713,930	\$ (713,930)	\$ -	\$ 713,930	\$ (713,930)	\$ -	\$ 713,930	\$ (713,930)	\$ -
7	COMMON CONSTRUCTION WORK IN PROGRESS	\$ 2	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	TOTAL	\$ 2,039,984	\$ (713,930)	\$ 1,326,054	\$ 2,114,440	\$ (713,930)	\$ 1,400,510	\$ 2,197,928	\$ (713,930)	\$ 1,483,998
<u>DEDUCTIONS</u>										
9	ACCUM. DEPR. - UTILITY PLANT	\$ (219,357)	\$ -	\$ (219,357)	\$ (258,145)	\$ -	\$ (258,145)	\$ (304,463)	\$ -	\$ (304,463)
10	ACCUM. DEPR. - COMMON PLANT	\$ (3,015)	\$ -	\$ (3,015)	\$ (3,130)	\$ -	\$ (3,130)	\$ (2,908)	\$ -	\$ (2,908)
11	ACCUM. AMORT. - ACQ. ADJ.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	RETIREMENT WORK IN PROCESS	\$ 5,934	\$ -	\$ 5,934	\$ 989	\$ -	\$ 989	\$ -	\$ -	\$ -
13	CUSTOMER ADV. FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	TOTAL DEDUCTIONS	\$ (216,438)	\$ -	\$ (216,438)	\$ (260,286)	\$ -	\$ (260,286)	\$ (307,370)	\$ -	\$ (307,370)
15	PLANT NET	\$ 1,823,546	\$ (713,930)	\$ 1,109,616	\$ 1,854,154	\$ (713,930)	\$ 1,140,224	\$ 1,890,557	\$ (713,930)	\$ 1,176,627
<u>ALLOWANCE FOR WORKING CAPITAL</u>										
16	BALANCE SHEET METHOD	\$ (1,856,051)	\$ 1,993,214	\$ 137,163	\$ (1,886,094)	\$ 2,038,034	\$ 151,941	\$ (1,962,226)	\$ 2,117,144	\$ 154,918
17	COMMON WORKING CAPITAL	(6,532)	-	(6,532)	(6,807)	-	(6,807)	(7,049)	-	(7,049)
18	TOTAL RATE BASE	\$ (39,036)	\$ 1,279,284	\$ 1,240,248	\$ (38,748)	\$ 1,324,104	\$ 1,285,357	\$ (78,718)	\$ 1,403,214	\$ 1,324,497
19	NET OPERATING INCOME	\$ 18,321	\$ (10,740)	\$ 7,582	\$ (21,831)	\$ 1,154	\$ (20,677)	\$ (47,150)	\$ 1,287	\$ (45,863)
20	RATE OF RETURN	<u>-46.93%</u>		<u>0.61%</u>			<u>-1.61%</u>	<u>59.90%</u>		<u>-3.46%</u>

Supporting Schedules: B-2, G-1 p.4-8, G-1 p.15, G-2, p.18, G-2 p.21, G-2 p.22, G-2 p.1-3, G-6 p.1-2

Recap Schedule:

FPUC-Rate 0625223

Schedule G-1 FPUC

Calculation Of The Projected Test Year Rate Base - Working Capital

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Florida Public Service Commission
 Company: Florida Public Utilities Company
 Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Line No.	Description	BASE YEAR	Company	Base Year	Unadjusted	HBV + 1	HBV + 1	HBV + 1	Projected Test Year	Projected Test Year	Projected Test Year
		12/31/2021 (Per Books)	Adjustments	Adjusted Average Yr.	12/31/2022 Average Year	Adjustments	12/31/2022 Average Year	Unadjusted Average Yr.	Adjustments	As Adjusted	
CURRENT AND ACCRUED ASSETS											
1	SINKING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS	-	-	-	-	-	-	-	-	-	-
3	CASH	-	-	-	-	-	-	-	-	-	-
4	INVESTMENT IN SUBSIDIARY	-	-	-	-	-	-	-	-	-	-
5	WORKING FUNDS	38,628	-	38,628	38,650	-	38,650	38,650	-	-	38,650
6	TEMPORARY CASH INVESTMENTS	-	-	-	-	-	-	-	-	-	-
7	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-	-
8	CUST. ACCTS. REC.- GAS	11,330,181	(4,206,692)	7,123,489	12,472,737	(4,786,196)	7,686,541	13,359,078	(5,259,053)	-	8,100,025
9	OTHER ACCOUNTS RECEIVABLE	48,991	-	48,991	104,534	-	104,534	104,534	-	-	104,534
10	ACCUM. PROV.UNCOLLECT.ACCTS.	(754,491)	-	(754,491)	(581,834)	-	(581,834)	(581,834)	-	-	(581,834)
11	RECEIVABLE ASSOC. COMPANIES	(86,817,759)	86,817,759	-	(100,361,311)	100,361,311	-	(95,355,445)	95,355,445	-	-
12	RECEIVABLE ASSOC. CO - SERVICES	-	-	-	-	-	-	-	-	-	-
13	PLANT & OPER.MATERIAL & SUPPL.	624,088	-	624,088	676,922	-	676,922	676,922	-	-	676,922
14	MERCHANDISE	-	-	-	-	-	-	-	-	-	-
15	STORES EXPENSE	-	-	-	-	-	-	-	-	-	-
16	PREPAYMENTS	741,996	-	741,996	857,462	-	857,462	882,796	-	-	882,796
17	UNBILLED REVENUE & MISC.	2,493,019	-	2,493,019	2,980,105	-	2,980,105	2,980,105	-	-	2,980,105
18	DERIVATIVE	-	-	-	-	-	-	-	-	-	-
19	MISC. CURRENT AND ACCRUED ASSETS	-	-	-	-	-	-	-	-	-	-
20	OPERATING LEASES	1,248,300	-	1,248,300	1,083,112	-	1,083,112	818,702	-	-	818,702
21	TOTAL CURRENT ASSETS	(71,047,047)	82,611,067	11,564,020	(82,729,623)	95,575,115	12,845,492	(77,076,493)	90,096,392	-	13,019,899
DEFERRED DEBITS											
21	UNAMORTIZED DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-
22	OTHER REGULATORY ASSETS	13,019,077	-	13,019,077	10,514,559	(919,408)	9,595,151	9,277,598	(463,060)	-	8,814,538
23	CLEARING ACCOUNTS	272,980	-	272,980	206,454	-	206,454	206,454	-	-	206,454
24	OTHER DEFERRED DEBITS	1,471,434	-	1,471,434	1,728,351	-	1,728,351	1,119,391	(1,376,768)	-	(257,377)
25	UNAMORTIZED RATE CASE	63,870	-	63,870	1,880,548	-	1,880,548	2,507,163	-	-	2,507,163
26	OPERATIONAL BALANCE SHEET ACCT.	-	-	-	-	-	-	-	-	-	-
28	TOTAL DEFERRED DEBITS	14,827,361	-	14,827,361	14,329,912	(919,408)	13,410,504	13,110,606	(1,839,828)	-	11,270,779
29	TOTAL CURRENT AND DEFERRED ASSETS	\$ (56,219,686)	\$ 82,611,067	\$ 26,391,381	\$ (68,399,711)	\$ 94,655,707	\$ 26,255,996	\$ (63,965,886)	\$ 88,256,564	\$	\$ 24,290,678

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1

Recap Schedule:

FPUC-Rate 0625224

Schedule G-1 CENTRAL FLORIDA GAS

Calculation Of The Projected Test Year Rate Base - Working Capital

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR	Company	Base Year	Unadjusted	HBV + 1	HBV + 1	Projected Test Year	Projected Test Year	Projected Test Year
		12/31/2021 (Per Books)	Adjustments	Adjusted Average Yr.	HBV + 1	Adjustments	12/31/2022 Average Year	Unadjusted Average Yr.	Adjustments	As Adjusted
CURRENT AND ACCRUED ASSETS										
1	SINKING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS	-	-	-	-	-	-	-	-	-
3	CASH	53,046	-	53,046	10,323	-	10,323	10,323	-	10,323
4	INVESTMENT IN SUBSIDIARY	-	-	-	-	-	-	-	-	-
5	WORKING FUNDS	650	-	650	650	-	650	650	-	650
6	TEMPORARY CASH INVESTMENTS	-	-	-	-	-	-	-	-	-
7	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-
8	CUST. ACCTS. REC. - GAS	4,216,071	(842,966)	3,373,105	3,690,124	(460,191)	3,229,933	3,958,752	(486,514)	3,472,238
9	OTHER ACCOUNTS RECEIVABLE	24,698	-	24,698	45,868	-	45,868	45,868	-	45,868
10	ACCUM. PROV. UNCOLLECT. ACCTS.	(190,108)	-	(190,108)	(73,861)	-	(73,861)	(73,861)	-	(73,861)
11	RECEIVABLE ASSOC. COMPANIES	(31,951,553)	31,951,553	-	(30,236,136)	30,236,136	-	(28,261,140)	28,261,140	-
12	RECEIVABLE ASSOC. CO - SERVICES	-	-	-	-	-	-	-	-	-
13	PLANT & OPER. MATERIAL & SUPPL.	36,020	-	36,020	36,466	-	36,466	36,466	-	36,466
14	MERCHANDISE	-	-	-	-	-	-	-	-	-
15	STORES EXPENSE	(163,132)	163,132	-	(28,982)	-	-	-	-	-
16	PREPAYMENTS	280,260	-	280,260	317,079	-	317,079	327,579	-	327,579
17	UNBILLED REVENUE & MISC.	-	-	-	-	-	-	-	-	-
18	DERIVATIVE	-	-	-	-	-	-	-	-	-
19	MISC. CURRENT AND ACCRUED ASSETS	18,755	-	18,755	6,755	-	6,755	6,755	-	6,755
20	OPERATING LEASES	451,885	-	451,885	346,742	-	346,742	138,405	-	138,405
21	TOTAL CURRENT ASSETS	(27,223,408)	31,271,719	4,048,311	(25,884,973)	29,775,945	3,919,954	(23,810,203)	27,774,626	3,964,423
DEFERRED DEBITS										
21	UNAMORTIZED DEBT EXPENSE	-	-	-	-	-	-	-	-	-
22	OTHER REGULATORY ASSETS	126,880	-	126,880	112,079	-	112,079	37,360	-	37,360
23	CLEARING ACCOUNTS	30,344	-	30,344	28,724	-	28,724	28,724	-	28,724
24	OTHER DEFERRED DEBITS	648,587	(19,344)	629,243	642,958	(20,764)	622,194	463,721	(21,733)	441,988
25	UNAMORTIZED RATE CASE	15,791	-	15,791	639,957	-	639,957	879,888	(487,383)	392,505
26	OPERATIONAL BALANCE SHEET ACCT.	(114,978)	(37,453)	(152,431)	(22,416)	-	(22,416)	-	-	-
28	TOTAL DEFERRED DEBITS	706,624	(56,797)	649,827	1,401,301	(20,764)	1,380,537	1,409,693	(509,116)	900,577
29	TOTAL CURRENT AND DEFERRED ASSETS	\$ (26,516,784)	\$ 31,214,922	\$ 4,698,138	\$ (24,483,672)	\$ 29,755,181	\$ 5,300,491	\$ (22,400,510)	\$ 27,265,510	\$ 4,865,000

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1

Recap Schedule:

FPUC-Rate 0625225

Schedule G-1 INDIANTOWN

Calculation Of The Projected Test Year Rate Base - Working Capital

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR 12/31/2021 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	Unadjusted HBY + 1 12/31/2022 Average Year	HBY + 1 Adjustments	HBY + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>CURRENT AND ACCRUED ASSETS</u>										
1	SINKING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS	-	-	-	-	-	-	-	-	-
3	CASH	-	-	-	-	-	-	-	-	-
4	INVESTMENT IN SUBSIDIARY	-	-	-	-	-	-	-	-	-
5	WORKING FUNDS	-	-	-	-	-	-	-	-	-
6	TEMPORARY CASH INVESTMENTS	-	-	-	-	-	-	-	-	-
7	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-
8	CUST. ACCTS. REC.- GAS	68,243	-	68,243	72,357	(3,276)	69,081	74,821	(3,463)	71,357
9	OTHER ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-
10	ACCUM. PROV. UNCOLLECT. ACCTS.	(3,012)	-	(3,012)	(1,930)	-	(1,930)	(1,930)	-	(1,930)
11	RECEIVABLE ASSOC. COMPANIES	(1,919,827)	1,919,827	-	(2,010,051)	2,010,051	-	(2,133,205)	2,133,205	-
12	RECEIVABLE ASSOC. CO - SERVICES	-	-	-	-	-	-	-	-	-
13	PLANT & OPER. MATERIAL & SUPPL.	-	-	-	-	-	-	-	-	-
14	MERCHANDISE	-	-	-	-	-	-	-	-	-
15	STORES EXPENSE	-	-	-	-	-	-	-	-	-
16	PREPAYMENTS	2,893	-	2,893	2,972	-	2,972	2,972	-	2,972
17	UNBILLED REVENUE & MISC.	-	-	-	-	-	-	-	-	-
18	DERIVATIVE	-	-	-	-	-	-	-	-	-
19	MISC. CURRENT AND ACCRUED ASSETS	-	-	-	-	-	-	-	-	-
20	OPERATING LEASES	8,705	-	8,705	3,947	-	3,947	303	-	303
21	TOTAL CURRENT ASSETS	(1,842,998)	1,919,827	76,829	(1,932,704)	2,006,775	74,070	(2,057,039)	2,129,742	72,703
<u>DEFERRED DEBITS</u>										
21	UNAMORTIZED DEBT EXPENSE	-	-	-	-	-	-	-	-	-
22	OTHER REGULATORY ASSETS	665	-	665	412	-	412	137	-	137
23	CLEARING ACCOUNTS	-	-	-	-	-	-	-	-	-
24	OTHER DEFERRED DEBITS	35,140	-	35,140	35,140	-	35,140	35,140	-	35,140
25	UNAMORTIZED RATE CASE	228	-	228	4,162	-	4,162	5,648	(3,115)	2,533
26	OPERATIONAL BALANCE SHEET ACCT.	-	-	-	-	-	-	-	-	-
28	TOTAL DEFERRED DEBITS	36,033	-	36,033	39,715	-	39,715	40,925	(3,115)	37,810
29	TOTAL CURRENT AND DEFERRED ASSETS	\$ (1,806,965)	\$ 1,919,827	\$ 112,862	\$ (1,892,989)	\$ 2,006,775	\$ 113,785	\$ (2,016,113)	\$ 2,126,627	\$ 110,513

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1

Recap Schedule:

FPUC-Rate 0625226

Schedule G-1 FORT MEADE

Calculation Of The Projected Test Year Rate Base - Working Capital

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR	Company Adjustments	Base Year	Unadjusted	HBY + 1	HBY + 1	Projected Test Year	Projected Test Year	Projected Test Year
		12/31/2021 (Per Books)		Adjusted Average Yr. 2/31/2022	HBY + 1 Average Year	12/31/2022 Average Year	Unadjusted Average Yr.	Adjustments	As Adjusted	
CURRENT AND ACCRUED ASSETS										
1	SINKING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	OTHER INVESTMENTS	-	-	-	-	-	-	-	-	-
3	CASH	-	-	-	-	-	-	-	-	-
4	INVESTMENT IN SUBSIDIARY	-	-	-	-	-	-	-	-	-
5	WORKING FUNDS	-	-	-	-	-	-	-	-	-
6	TEMPORARY CASH INVESTMENTS	-	-	-	-	-	-	-	-	-
7	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-
8	CUST. ACCTS. REC.- GAS	41,635	-	41,635	39,503	(3,240)	36,263	37,001	(3,426)	33,575
9	OTHER ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-
10	ACCUM. PROV. UNCOLLECT. ACCTS.	(5,343)	-	(5,343)	(5,681)	-	(5,681)	(5,681)	-	(5,681)
11	RECEIVABLE ASSOC. COMPANIES	(1,969,558)	1,969,558	-	(2,011,988)	2,011,988	-	(2,099,434)	2,099,434	-
12	RECEIVABLE ASSOC. CO - SERVICES	-	-	-	-	-	-	-	-	-
13	PLANT & OPER. MATERIAL & SUPPL.	14,437	-	14,437	14,437	-	14,437	14,437	-	14,437
14	MERCHANDISE	-	-	-	-	-	-	-	-	-
15	STORES EXPENSE	-	-	-	-	-	-	-	-	-
16	PREPAYMENTS	11,509	-	11,509	137	-	137	137	-	137
17	UNBILLED REVENUE & MISC.	15,314	-	15,314	18,796	-	18,796	18,796	-	18,796
18	DERIVATIVE	-	-	-	-	-	-	-	-	-
19	MISC. CURRENT AND ACCRUED ASSETS	-	-	-	-	-	-	-	-	-
20	OPERATING LEASES	-	-	-	-	-	-	-	-	-
21	TOTAL CURRENT ASSETS	(1,892,006)	1,969,558	77,552	(1,944,796)	2,008,748	63,952	(2,034,744)	2,096,009	61,264
DEFERRED DEBITS										
21	UNAMORTIZED DEBT EXPENSE	-	-	-	-	-	-	-	-	-
22	OTHER REGULATORY ASSETS	3,937	-	3,937	3,373	-	3,373	1,124	-	1,124
23	CLEARING ACCOUNTS	-	-	-	-	-	-	-	-	-
24	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-	-	-
25	UNAMORTIZED RATE CASE	72	-	72	5,393	-	5,393	8,456	(4,690)	3,766
26	OPERATIONAL BALANCE SHEET ACCT.	-	-	-	-	-	-	-	-	-
28	TOTAL DEFERRED DEBITS	4,009	-	4,009	8,767	-	8,767	9,580	(4,690)	4,890
29	TOTAL CURRENT AND DEFERRED ASSETS	\$ (1,887,997)	\$ 1,969,558	\$ 81,561	\$ (1,936,029)	\$ 2,008,748	\$ 72,719	\$ (2,025,164)	\$ 2,091,319	\$ 66,155

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1

Recap Schedule:

FPUC-Rate 0625227

Florida Public Service Commission
 Company: Florida Public Utilities Company
 Docket No 20220067-GU

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Line No.	Description	BASE YEAR 12/31/2021 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>CURRENT LIABILITIES</u>										
1	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	6,234,283	-	6,234,283	6,731,154	-	6,731,154	7,096,149	-	7,096,149
3	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	-	-
5	CUSTOMER DEPOSITS-CURRENT	8,766,028	(8,766,028)	-	9,101,152	(9,101,152)	-	9,293,106	(9,293,106)	-
6	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-
7	TAXES ACCRUED-INCOME	2,484,785	-	2,484,785	3,278,384	-	3,278,384	3,254,336	-	3,254,336
8	INTEREST ACCRUED	102,485	-	102,485	163,697	671,688	835,385	163,697	775,137	938,834
9	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-
10	TAX COLLECTIONS PAYABLE	2,188,321	-	2,188,321	1,097,023	-	1,097,023	1,097,023	-	1,097,023
11	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-
12	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-
13	NON-UTILITY ACCRUED LIABILITY	-	-	-	-	-	-	-	-	-
14	MISC. CURRENT LIABILITIES	-	-	-	-	92,487	92,487	-	98,078	98,078
15	OPERATING LEASE OBLIGATIONS - CURRENT	328,199	-	328,199	362,165	-	362,165	398,171	-	398,171
16	TOTAL CURRENT LIABILITIES	20,104,101	(8,766,028)	11,338,073	20,733,575	(8,336,976)	12,396,599	21,302,483	(8,419,890)	12,882,592
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>										
17	OTHER DEFERRED CREDITS	8,174,223	(5,611,069)	2,563,154	5,165,470	(4,807,671)	357,799	4,030,417	(4,030,417)	(0)
18	REGULATORY LIABILITIES - ENVIRONMENTAL	-	-	-	-	-	-	-	-	-
19	OPERATING LEASE OBLIGATIONS NON-CURRENT	1,007,472	-	1,007,472	814,078	-	814,078	459,733	-	459,733
20	ACCRUED LIABILITY INSURANCE	680,052	-	680,052	702,150	-	702,150	652,300	-	652,300
21	ACCUM PROV - RATE REFUNDS	161,497	-	161,497	-	-	-	-	-	-
22	PENSIONS & BENEFITS RESERVE	12,057,854	-	12,057,854	12,166,246	-	12,166,246	12,057,854	-	12,057,854
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	22,081,098	(5,611,069)	16,470,029	18,847,945	(4,807,671)	14,040,274	17,200,303	(4,030,417)	13,169,886
24	TOTAL LIABILITIES	\$ 42,185,199	\$ (14,377,097)	\$ 27,808,102	\$ 39,581,520	\$ (13,144,647)	\$ 26,436,873	\$ 38,502,786	\$ (12,450,307)	\$ 26,052,479
25	WORKING CAPITAL	\$ (98,404,885)	\$ 96,988,164	\$ (1,416,721)	\$ (107,981,230)	\$ 107,800,354	\$ (180,876)	\$ (102,468,672)	\$ 100,706,872	\$ (1,761,801)

FPUC-Rate 0625228

Schedule G-1 CENTRAL FLORIDA GAS

Calculation of The Projected Test Year Rate Base - Working Capital

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR		Base Year		Unadjusted		BASE YR + 1		BASE YR + 1		Projected Test Year		Projected Test Year		Projected Test Year	
		12/31/2021	(Per Books)	Company Adjustments	Adjusted Average Yr.	12/31/2022	Average Year	BASE YR + 1 Adjustments	12/31/2022	Average Year	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted				
CURRENT LIABILITIES																	
1	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	ACCOUNTS PAYABLE	575,855		(468,061)	107,794	143,251		143,251		143,251		122,294		122,294		122,294	
3	ACCOUNTS PAY. ASSOC. CO.	-		-	-	-		-		-		-		-		-	
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	-		-	-	-		-		-		-		-		-	
5	CUSTOMER DEPOSITS-CURRENT	1,510,545		(1,510,545)	-	1,517,255		(1,517,255)		-		1,453,706		(1,453,706)		-	
6	TAXES ACCRUED-GENERAL	-		-	-	-		-		-		-		-		-	
7	TAXES ACCRUED-INCOME	1,748,002		-	1,748,002	1,985,390		-		1,985,390		1,981,681		-		1,981,681	
8	INTEREST ACCRUED	14,585		214,251	228,836	15,110		230,572		245,682		15,110		260,039		275,149	
9	DIVIDENDS DECLARED	-		-	-	-		-		-		-		-		-	
10	TAX COLLECTIONS PAYABLE	723,191		-	723,191	333,050		-		333,050		333,050		-		333,050	
11	INACTIVE DEPOSITS	-		-	-	-		-		-		-		-		-	
12	CONSERVATION COST TRUE-UP	-		-	-	-		-		-		-		-		-	
13	NON-UTILITY ACCRUED LIABILITY	-		-	-	-		-		-		-		-		-	
14	MISC. CURRENT LIABILITIES	52,149		(6,678)	45,471	10,822		32,169		42,991		(5,510)		50,089		44,579	
15	OPERATING LEASE OBLIGATIONS - CURRENT	102,928		-	102,928	128,425		-		128,425		101,958		-		101,958	
16	TOTAL CURRENT LIABILITIES	4,727,255		(1,771,033)	2,956,222	4,133,304		(1,254,514)		2,878,790		4,002,289		(1,143,578)		2,858,712	
DEFERRED CREDITS AND OPERATING RESERVES																	
17	OTHER DEFERRED CREDITS	(2,050,472)		2,268,619	218,147	(2,085,943)		2,314,530		228,587		(2,236,083)		2,420,000		183,917	
18	REGULATORY LIABILITIES - ENVIRONMENTAL	2,420,000		(2,420,000)	-	2,420,000		(2,420,000)		-		2,420,000		(2,420,000)		-	
19	OPERATING LEASE OBLIGATIONS NON-CURRENT	261,421		-	261,421	111,762		-		111,762		-		-		-	
20	ACCRUED LIABILITY INSURANCE	-		-	-	-		-		-		-		-		-	
21	ACCUM PROV - RATE REFUNDS	73,407		-	73,407	-		-		-		-		-		-	
22	PENSIONS & BENEFITS RESERVE	785,819		-	785,819	943,773		-		943,773		943,773		-		943,773	
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	1,490,175		(151,381)	1,338,794	1,389,592		(105,470)		1,284,122		1,127,690		-		1,127,690	
24	TOTAL LIABILITIES	\$ 6,217,430		\$ (1,922,414)	\$ 4,295,016	\$ 5,522,896		\$ (1,359,984)		\$ 4,162,912		\$ 5,129,979		\$ (1,143,578)		\$ 3,986,402	
25	WORKING CAPITAL	\$ (32,734,214)		\$ 33,137,336	\$ 403,122	\$ (30,006,568)		\$ 31,115,165		\$ 1,137,579		\$ (27,530,489)		\$ 28,409,088		\$ 878,599	

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625229

Schedule G-1 INDIANTOWN

Calculation of The Projected Test Year Rate Base - Working Capital

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Data: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR 12/31/2021 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
<u>CURRENT LIABILITIES</u>										
1	NOTES PAYABLE	-	-	-	-	-	-	-	-	-
2	ACCOUNTS PAYABLE	4,440	-	4,440	4,708	-	4,708	4,868	-	4,868
3	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	-	-
5	CUSTOMER DEPOSITS-CURRENT	7,344	(7,344)	-	6,833	(6,833)	-	6,847	(6,847)	-
6	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-
7	TAXES ACCRUED-INCOME	(135,933)	-	(135,933)	(164,343)	-	(164,343)	(164,735)	-	(164,735)
8	INTEREST ACCRUED	67	-	67	8	3,635	3,643	8	4,077	4,085
9	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-
10	TAX COLLECTIONS PAYABLE	16,163	-	16,163	4,787	-	4,787	4,787	-	4,787
11	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-
12	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-
13	NON-UTILITY ACCRUED LIABILITY	-	-	-	-	-	-	-	-	-
14	MISC. CURRENT LIABILITIES	-	-	-	-	772	772	-	798	798
15	OPERATING LEASE OBLIGATIONS - CURRENT	711	-	711	4,440	-	4,440	1,473	-	1,473
16	TOTAL CURRENT LIABILITIES	(107,208)	(7,344)	(114,552)	(143,568)	(2,426)	(145,994)	(146,752)	(1,973)	(148,724)
<u>DEFERRED CREDITS AND OPERATING RESERVES</u>										
17	OTHER DEFERRED CREDITS	5,338	-	5,338	4,142	-	4,142	-	-	-
18	REGULATORY LIABILITIES - ENVIRONMENTAL	-	-	-	-	-	-	-	-	-
19	OPERATING LEASE OBLIGATIONS NON-CURRENT	4,671	-	4,671	1,354	-	1,354	-	-	-
20	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-
21	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-
22	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	10,009	-	10,009	5,495	-	5,495	-	-	-
24	TOTAL LIABILITIES	\$(97,199)	\$(7,344)	\$(104,543)	\$(138,073)	\$(2,426)	\$(140,499)	\$(146,752)	\$(1,973)	\$(148,724)
25	WORKING CAPITAL	\$(1,709,766)	1,927,171	217,405	\$(1,754,916)	2,009,200	254,284	\$(1,869,362)	2,128,599	259,237

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625230

Schedule G-1 FORT MEADE

Calculation of The Projected Test Year Rate Base - Working Capital

Page 3 of 28

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average working capital for the historic base year, the historic base year + 1, and the projected test year.

Type of Data Shown:
 Historic Base Year Date: 12/31/2021
 Historic Base YR + 1: 12/31/2022
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Description	BASE YEAR 12/31/2021 (Per Books)	Company Adjustments	Base Year Adjusted Average Yr.	Unadjusted BASE YR + 1 12/31/2022 Average Year	BASE YR + 1 Adjustments	BASE YR + 1 12/31/2022 Average Year	Projected Test Year Unadjusted Average Yr.	Projected Test Year Adjustments	Projected Test Year As Adjusted
CURRENT LIABILITIES										
1	NOTES PAYABLE	-	-	-	-	-	-	-	-	-
2	ACCOUNTS PAYABLE	8,156	-	8,156	7,738	-	7,738	7,248	-	7,248
3	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-
4	ACCOUNTS PAY. ASSOC. CO. SERVICES	-	-	-	-	-	-	-	-	-
5	CUSTOMER DEPOSITS-CURRENT	23,656	(23,656)	-	31,948	(31,948)	-	28,816	(28,816)	-
6	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-
7	TAXES ACCRUED-INCOME	(119,161)	-	(119,161)	(140,717)	-	(140,717)	(140,359)	-	(140,359)
8	INTEREST ACCRUED	423	-	423	746	2,203	2,949	746	2,561	3,307
9	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-
10	TAX COLLECTIONS PAYABLE	40,157	-	40,157	38,211	-	38,211	38,211	-	38,211
11	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-
12	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-
13	NON-UTILITY ACCRUED LIABILITY	-	-	-	-	-	-	-	-	-
14	MISC. CURRENT LIABILITIES	-	-	-	-	459	459	-	430	430
15	OPERATING LEASE OBLIGATIONS - CURRENT	-	-	-	-	-	-	-	-	-
16	TOTAL CURRENT LIABILITIES	(46,769)	(23,656)	(70,425)	(62,073)	(29,286)	(91,359)	(65,338)	(25,825)	(91,164)
DEFERRED CREDITS AND OPERATING RESERVES										
17	OTHER DEFERRED CREDITS	14,778	-	14,778	12,137	-	12,137	2,400	-	2,400
18	REGULATORY LIABILITIES - ENVIRONMENTAL	-	-	-	-	-	-	-	-	-
19	OPERATING LEASE OBLIGATIONS NON-CURRENT	-	-	-	-	-	-	-	-	-
20	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-
21	ACCUM PROV - RATE REFUNDS	45	-	45	-	-	-	-	-	-
22	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-
23	TOTAL DEFERRED CREDITS AND OPERATING RESERVES	14,823	-	14,823	12,137	-	12,137	2,400	-	2,400
24	TOTAL LIABILITIES	\$(31,946)	\$(23,656)	\$(55,602)	\$(49,935)	\$(29,286)	\$(79,222)	\$(62,938)	\$(25,825)	\$(88,764)
25	WORKING CAPITAL	\$(1,856,051)	\$1,993,214	\$137,163	\$(1,886,094)	\$2,038,034	\$151,941	\$(1,962,226)	\$2,117,144	\$154,918

Supporting Schedules: B-13, G-1 p.5-8, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625231

Schedule G-1 FPUC

Rate Base Adjustments

Page 4 of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ (2,469,682)	\$ -	\$ (2,469,682)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
2	Eliminate non utility plant	(3,064,246)	(3,064,246)	-	Allocated Portion of Utility Plant allocated to Non-Utility
3	Eliminate flex rate plant	(2,250,462)	-	(2,250,462)	Remove Flexible Gas service plant from Rate Base per Commission Order PSC-14-0710-TRF-GU.
4	Eliminate franchise/consent costs	-	-	-	
5	Close out AEP Existing Projects	4,080,866		4,080,866	Unrecovered AEP Costs due to program modification
6	Special contracts	(4,195,556)		(4,195,556)	Eliminate special contracts utility plant from rate base
7	TOTAL	<u>\$ (7,899,080)</u>	<u>\$ (3,064,246)</u>	<u>\$ (4,834,834)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
8	Eliminate non utility plant	1,149,526	1,149,526		Allocated Portion of Utility Plant allocated to Non-Utility
9	Eliminate flex rate plant	330,594	-	330,594	
10	Eliminate franchise/consent costs	-	-	-	
11	Special contracts	2,832,001		2,832,001	Eliminate special contracts accumulated depreciation from rate base
12	TOTAL	<u>\$ 4,312,121</u>	<u>\$ 1,149,526</u>	<u>\$ 3,162,595</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 4a FOR DETAIL)	100,706,872	-	100,706,872	
14	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 97,119,912</u>	<u>\$ (1,914,720)</u>	<u>\$ 99,034,632</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625232

Schedule G-1 CENTRAL FLORIDA GAS

Rate Base Adjustments

Page 4 of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment
to the 13-month rate base.

Type of Data Shown:

Company: Florida Division of Chesapeake Utilities Corporation

Projected Test Year: 12/31/2023

Witness: M. Napier

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	-	-	-	Eliminated from Rate Base
2	Eliminate non utility plant	(113,082)	(113,082)	-	Remove non-utility plant from rate base
3	Eliminate flex rate plant	(254,880)	-	(254,880)	Remove Flexible Gas service plant from Rate Base per Commission Order PSC-98-1485-FOF-GU.
4	Eliminate franchise/consent costs	(14,132)	-	(14,132)	Eliminate the impact of franchise/consent disallowed in the last rate case PSC-10-0029-PAA-GU.
5	Close out AEP Existing Projects	-	-	-	Unrecovered AEP Costs due to program modification
6	Special contracts	(11,086,460)	-	(11,086,460)	Eliminate special contracts utility plant from rate base
7	TOTAL	<u>(11,468,554)</u>	<u>(113,082)</u>	<u>(11,355,472)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
8	Eliminate non utility plant	36,270	-	36,270	Remove accumulated depreciation for non-utility plant from rate base
9	Eliminate flex rate plant	166,200	-	166,200	Remove Flexible Gas service accumulated depreciation from Rate Base per Commission Orders PSC-98-1485-FOF-GU for Central Florida Gas.
10	Eliminate franchise/consent costs	14,132	-	14,132	Eliminate the impact of franchise/consent disallowed in the last rate case - PSC-10-0029-PAA-GU for Central Florida Gas.
11	Special contracts	6,225,516	-	6,225,516	Eliminate special contracts accumulated depreciation from rate base
12	TOTAL	<u>6,442,118</u>	<u>-</u>	<u>6,442,118</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 4a FOR DETAIL)	28,409,088	-	28,409,088	
14	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 23,382,652</u>	<u>\$ (113,082)</u>	<u>\$ 23,495,734</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625233

Schedule G-1 INDIANTOWN

Rate Base Adjustments

Page 4 of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ -	\$ -	-	
2	Eliminate non utility plant	-	-	-	Eliminated from Rate Base - Commission adjustment from per the last rate case
3	Eliminate flex rate plant	-	-	-	Allocated Portion of Utility Plant allocated to Non-Utility
4	Eliminate franchise/consent costs	-	-	-	
5	Close out AEP Existing Projects			-	
6	Special contracts			-	Eliminate special contracts utility plant from rate base
7	TOTAL	-	-	-	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
8	Eliminate goodwill	\$ -	\$ -	-	
9	Eliminate non utility plant	-	-	-	
10	Eliminate flex rate plant	-	-	-	Allocated Portion of Utility Plant allocated to Non-Utility
11	Close out AEP Existing Projects	-	-	-	Eliminate special contracts accumulated depreciation from rate base
12	TOTAL	-	-	-	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 4a FOR DETAIL)	2,128,599		2,128,599	
14	TOTAL RATE BASE ADJUSTMENTS	\$ 2,128,599	\$ -	\$ 2,128,599	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625234

Schedule G-1 FORT MEADE

Rate Base Adjustments

Page 4 of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment
to the 13-month rate base.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ (713,930)	-	\$ (713,930)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
2	Eliminate non utility plant	-	-	-	
3	Eliminate flex rate plant	-	-	-	
4	Eliminate franchise/consent costs	-	-	-	
5	Close out AEP Existing Projects				
6	Special contracts				Eliminate special contracts utility plant from rate base
7	TOTAL	<u>(713,930)</u>	<u>-</u>	<u>(713,930)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
8	Eliminate goodwill	\$ -	-		
9	Eliminate non utility plant	-	-	-	
10	Eliminate flex rate plant	-	-	-	
11	Eliminate franchise/consent costs	-	-	-	
12	Special contracts	-	-	-	Eliminate special contracts accumulated depreciation from rate base
13	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
14	(SEE SCHEDULE G1- Pages 4a FOR DETAIL)	2,117,144		2,117,144	
15	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 1,403,214</u>	<u>-</u>	<u>\$ 1,403,214</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625235

Schedule G-1 FPUC

Rate Base Adjustments

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Florida Public Service Commission

Explanation: List and explain all proposed adjustment
to the 13-month rate base.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>Working Capital Adjustments</u>					
<u>Current and deferred assets</u>					
1	Eliminate accounts receivable booked to customer deposits in Florida Common	\$ (1,178,187)	-	\$ (1,178,187)	Eliminated from rate base
2	Eliminate AEP receivable	(4,080,866)	-	(4,080,866)	Unrecovered AEP Costs due to program modification
3	Eliminate underrecovery of OBA accounts	-	-	-	Eliminate underrecovery of PGA and conservation costs
4	Eliminate receivable from associated companies	95,355,445	-	95,355,445	Eliminated from rate base
5	Eliminate environmental regulatory assets	(463,060)	-	(463,060)	Eliminate Environment regulatory assets
6	Deferred rate case expense	(1,376,768)	-	(1,376,768)	Reduce unamortized rate case expense by 50% to be consistent with commission policy
<hr/>					
7	TOTAL	\$ 88,256,564	-	\$ 88,256,564	
<u>Liabilities</u>					
8	Eliminate customer deposits	\$ (9,293,106)	-	\$ (9,293,106)	Eliminate customer deposits
9	Eliminate environmental liabilities	(4,030,417)	-	(4,030,417)	Eliminate Environmental liabilities
10	Eliminate underrecovery of OBA Accounts	-	-	-	Eliminate underrecovery of PGA and conservation costs Adjustment is to record accrued interest expense financed by parent company
11	Allocate accrued interest from parent	775,137	-	775,137	
12	Flexible liability adjustment	-	-	-	
13	Allocate corporate health insurance reserve to gas division	98,078	-	98,078	This adjustment is to record health insurance
14	Eliminate Flex plant	-	-	-	Eliminate Flex plant
<hr/>					
15	TOTAL	\$ (12,450,307)	-	\$ (12,450,307)	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
16	TOTAL RATE BASE ADJUSTMENTS	\$ 100,706,872	-	\$ 100,706,872	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625236

Schedule G-1 CENTRAL FLORIDA GAS

Rate Base Adjustments

Page 4a of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment
to the 13-month rate base.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>Working Capital Adjustments</u>					
<u>Current and deferred assets</u>					
1	Eliminate accounts receivable booked to customer deposits in Florida Common	(486,514)	-	(486,514)	Eliminated from rate base
2	Eliminate AEP receivable	-	-	-	Unrecovered AEP Costs due to program modification
3	Eliminate underrecovery of OBA accounts	-	-	-	
4	Eliminate receivable from associated companies	28,261,140	-	28,261,140	
5	Eliminate environmental regulatory assets	(21,733)	-	(21,733)	Eliminate Environmental regulatory assets
6	Deferred rate case expense	(487,383)	-	(487,383)	Reduce unamortized rate case expense by 50% to be consistent with commission policy
		-			
7	TOTAL	27,265,510	-	27,265,510	
<u>Liabilities</u>					
8	Eliminate customer deposits	(1,453,706)	-	(1,453,706)	Eliminate customer deposits
9	Eliminate environmental liabilities	2,420,000	-	2,420,000	Eliminate Environmental liabilities - other deferred credits
10					
11	Allocate accrued interest from parent	260,039	-	260,039	This adjustment is to record interest payable on parent debt.
12	Flexible liability adjustment	5,509	-	5,509	Adjustment to calculate the impact of competitive rate adjustment per Docket 090125-GU
13	Allocate corporate health insurance reserve to gas division	35,576	-	35,576	This adjustment is to record health insurance
14	Eliminate Flex plant	9,004	-	9,004	Eliminate Flex plant
15	Environmental deferred costs	(2,420,000)	-	(2,420,000)	Eliminate Environmental deferred costs
15	TOTAL	(1,143,578)	-	(1,143,578)	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
16	TOTAL RATE BASE ADJUSTMENTS	\$ 28,409,088	-	\$ 28,409,088	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625237

Schedule G-1 INDIANTOWN

Rate Base Adjustments

Page 4a of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment
to the 13-month rate base.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>Working Capital Adjustments</u>					
<u>Current and deferred assets</u>					
1	Eliminate accounts receivable booked to customer deposits in Florida Common	(3,463)	-	(3,463)	Eliminated from rate base
2	Eliminate AEP receivable	-	-	-	Unrecovered AEP Costs due to program modification
3	Eliminate underrecovery of OBA accounts	-	-	-	Eliminate underrecovery of PGA and conservation costs
4	Eliminate receivable from associated companies	2,133,205	-	2,133,205	Removed from Rate Base per Commission Order PSC-98-1485
5	Eliminate environmental regulatory assets	-	-	-	Eliminate Environment regulatory assets
6	Deferred rate case expense	(3,115)	-	(3,115)	Reduce unamortized rate case expense by 50% to be consistent with commission policy
		-			
7	TOTAL	2,126,627	-	2,126,627	
<u>Liabilities</u>					
8	Eliminate customer deposits	(6,847)	-	(6,847)	Eliminate customer deposits
9	Eliminate environmental liabilities	-	-	-	Eliminate Environmental liabilities
10	Eliminate underrecovery of OBA Accounts	-	-	-	Eliminate underrecovery of PGA and conservation costs
11	Allocate accrued interest from parent	4,077	-	4,077	This adjustment is to record interest payable on parent debt.
12	Flexible liability adjustment	-	-	-	Flex liability was removed from working capital in Docket 090125-CU.
13	Allocate corporate health insurance reserve to gas division	798	-	798	This adjustment is to record health insurance
14	Eliminate Flex plant	-	-	-	Eliminate Flex plant
		-			
15	TOTAL	(1,973)	-	(1,973)	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
16	TOTAL RATE BASE ADJUSTMENTS	\$ 2,128,599	\$ -	\$ 2,128,599	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625238

Schedule G-1 FORT MEADE

Rate Base Adjustments

Page 4a of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment
to the 13-month rate base.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>Working Capital Adjustments</u>					
<u>Current and deferred assets</u>					
1	Eliminate accounts receivable booked to customer deposits in Florida Common	(3,426)	-	(3,426)	Eliminated from rate base
2	Eliminate AEP receivable	-	-	-	Unrecovered AEP Costs due to program modification
3	Eliminate underrecovery of OBA accounts	-	-	-	Eliminate underrecovery of PGA and conservation costs
4	Eliminate receivable from associated companies	2,099,434	-	2,099,434	Removed from Rate Base per Commission Order PSC-98-1485
5	Eliminate environmental regulatory assets	-	-	-	Eliminate Environment regulatory assets
6	Deferred rate case expense	(4,690)	-	(4,690)	Reduce unamortized rate case expense by 50% to be consistent with commission policy
<hr/>					
7	TOTAL	<u>2,091,319</u>	-	<u>2,091,319</u>	
 <u>Liabilities</u>					
8	Eliminate customer deposits	(28,816)	-	(28,816)	Eliminate customer deposits
9	Eliminate environmental liabilities	-	-	-	Eliminate Environmental liabilities
10	Eliminate underrecovery of OBA Accounts	-	-	-	Eliminate underrecovery of PGA and conservation costs
11	Allocate accrued interest from parent	2,561	-	2,561	This adjustment is to record interest payable on parent debt.
12	Flexible liability adjustment	-	-	-	Flex liability was removed from working capital in Docket 090125-CU.
13	Allocate corporate health insurance reserve to gas division	430	-	430	This adjustment is to record health insurance
14	Eliminate Flex plant	-	-	-	Eliminate Flex plant
<hr/>					
15	TOTAL	<u>(25,825)</u>	-	<u>(25,825)</u>	
 <u>ALLOWANCE FOR WORKING CAPITAL</u>					
<hr/>					
16	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 2,117,144</u>	-	<u>\$ 2,117,144</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625239

Schedule G-1 FPUC

Rate Base Adjustments

Page 4b of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:
 Projected Test Year: 12/31/2022
 Witness: M. Napier

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ (2,469,682)	\$ -	\$ (2,469,682)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
2	Eliminate non-utility plant	(2,455,525)	(2,455,525)	-	
3	Eliminate flex rate plant	(2,250,462)	-	(2,250,462)	
4	Eliminate franchise/consent costs	-	-	-	
5	Close out AEP Existing Projects	-	-	-	
6	TOTAL	<u>\$ (7,175,669)</u>	<u>\$ (2,455,525)</u>	<u>\$ (4,720,144)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
7	Eliminate goodwill	\$ -	\$ -	-	
8	Eliminate non-utility plant	999,653	999,653	-	
9	Eliminate flex rate plant	281,084	-	281,084	
10	Eliminate franchise/consent costs	-	-	-	
11	Close out AEP Existing Projects	-	-	-	
12	TOTAL	<u>\$ 1,280,737</u>	<u>\$ 999,653</u>	<u>\$ 281,084</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 2 and 3 FOR DETAIL)	107,800,354		107,800,354	
14	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 101,905,422</u>	<u>\$ (1,455,872)</u>	<u>\$ 103,361,294</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625240

Schedule G-1 CENTRAL FLORIDA GAS

Rate Base Adjustments

Page 4b of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:
 Projected Test Year: 12/31/2022
 Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	-	-	-	
2	Eliminate non utility plant	(127,319)	(127,319)	-	Allocated Portion of Utility Plant allocated to Non-Utility per Per Docket 090125-GU
3	Eliminate flex rate plant	(259,136)	-	(259,136)	
4	Eliminate franchise/consent costs	(14,132)	-	(14,132)	
5	Close out AEP Existing Projects	-			
6	TOTAL	<u>(400,587)</u>	<u>(127,319)</u>	<u>(273,268)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
7	Eliminate goodwill	-	-	-	
8	Eliminate non utility plant	45,358	-	45,358	Allocated Portion of Utility Plant allocated to Non-Utility per Per Docket 090125-GU
9	Eliminate flex rate plant	181,140	-	181,140	
10	Eliminate franchise/consent costs	14,132	-	14,132	
11	Close out AEP Existing Projects	-	-	-	
12	TOTAL	<u>240,630</u>	<u>-</u>	<u>240,630</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 2 and 3 FOR DETAIL)	31,115,165		31,115,165	
14	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 30,955,208</u>	<u>\$ (127,319)</u>	<u>\$ 31,082,527</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625241

Schedule G-1 INDIANTOWN

Rate Base Adjustments

Page 4b of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:
 Projected Test Year: 12/31/2022
 Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ -	\$ -		
2	Eliminate non utility plant	-	-	-	
3	Eliminate flex rate plant	-	-	-	
4	Eliminate franchise/consent costs	-	-	-	
5	Close out AEP Existing Projects				
6	TOTAL	-	-	-	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
7	Eliminate goodwill	\$ -	\$ -		
8	Eliminate non utility plant	-	-	-	
9	Eliminate flex rate plant	-	-	-	
10	Eliminate franchise/consent costs	-	-	-	
11	Close out AEP Existing Projects				
12	TOTAL	-	-	-	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 2 and 3 FOR DETAIL)	2,009,200		2,009,200	
14	TOTAL RATE BASE ADJUSTMENTS	\$ 2,009,200	\$ -	\$ 2,009,200	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625242

Schedule G-1 FORT MEADE

Rate Base Adjustments

Page 4b of 28

Florida Public Service Commission

Explanation: List and explain all proposed adjustment to the 13-month rate base.

Type of Data Shown:
Projected Test Year: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Adj. No.	Adjustment Title	Adjustment Amount	Non-Utility	Regulated	Reason for Adjustment
<u>UTILITY PLANT IN SERVICE</u>					
1	Eliminate goodwill	\$ (713,930)	\$ -	\$ (713,930)	Eliminate goodwill from rate base - as determined by the Commission in prior rate cases
2	Eliminate non utility plant	-	-	-	
3	Eliminate flex rate plant	-	-	-	
4	Eliminate franchise/consent costs	-	-	-	
5	Close out AEP Existing Projects				
6	TOTAL	<u>(713,930)</u>	<u>-</u>	<u>(713,930)</u>	
<u>ACCUM. DEPR.-UTILITY PLANT</u>					
7	Eliminate goodwill	\$ -	\$ -	-	
8	Eliminate non utility plant	-	-	-	
9	Eliminate flex rate plant	-	-	-	
10	Eliminate franchise/consent costs	-	-	-	
11	Close out AEP Existing Projects				
12	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>	
<u>ALLOWANCE FOR WORKING CAPITAL</u>					
13	(SEE SCHEDULE G1- Pages 2 and 3 FOR DETAIL)	2,038,034		2,038,034	
14	TOTAL RATE BASE ADJUSTMENTS	<u>\$ 1,324,104</u>	<u>\$ -</u>	<u>\$ 1,324,104</u>	

Supporting Schedules: G-1 p.2-3, G-1 p.7-8, G-1 p.10, G-1 p.12, G-1 p.14, G-1 p.18, G-1 p.22, G-6 p.1-2

Recap Schedules:

FPUC-Rate 0625243

Florida Public Service Commission
Company: Florida Public Utilities Company
Docket No.: 20220067-GU

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown: Historic Base YR + 1: 12/31/2022 Witness: M. Napier, J. Bennett

Table with columns: Line No., Assets, Beg. Balance Dec-21, Jan-22, Feb-22, Mar-22, Apr-22, May-22, Jun-22, Jul-22, Aug-22, Sep-22, Oct-22, Nov-22, Dec-22, 13 Month Average, REFERENCE. Rows include GAS PLANT IN SERV., GAS PLANT COMMON, CWIP COMMON, CWIP, GAS PLANT ACQ. ADJ., GOODWILL, GROSS UTILITY PLANT, ACCUM. PROVISION FOR DEPR., RETIREMENT WORK IN PROCESS, ACCUM PROVISION FOR DEPR. COMMON ACQ. ADJ. AMORTIZATION, NET PLANT, OTHER INVESTMENTS, SINKING FUNDS, NON UTILITY PROPERTY, TOTAL PROPERTY & INVEST., CASH, SPECIAL DEPOSITS, WORKING FUNDS & CASH INVEST., TEMP CASH INVESTMENTS, NOTES RECEIVABLE, CUSTOMER ACCOUNTS RECEIVABLE, OTHER ACCOUNTS RECEIVABLE, ACCUM. PROV. UNCOLLECT. ACCTS., ACCOUNTS RECEIVABLE -MISC, RECEIVABLE ASSOC. COMPANIES, FUEL STOCK, PLANT & OPER. MATERIAL & SUPPL., MERCHANDISE, STORES EXPENSE, PREPAYMENTS, ACCOUNTS REC.-UNBILLED REVENUE, MISC. CURRENT AND ACC. ASSETS, OPERATING LEASES, TOTAL CURR. & ACCR. ASSETS, UNAMORT. DD&E, OTHER REGULATORY ASSETS, CLEARING ACCTS., OTHER DEFERRED DEBITS, UNAMORT. RATE CASE, ADIT FEDERAL, OPERATIONAL BALANCE SHEET ACCT., TOTAL DEFERRED CHARGES, TOTAL ASSETS.

FPUC-Rate 0625247

Florida Public Service Commission
 Company: Florida Public Utilities Company
 Docket No 20220067-GU

Explanation: Provide a schedule calculating a 13-month average
 balance sheet for the historic base year + 1.

Type of Data Shown:
 Historic Base YR + 1: 12/31/2022
 Witness: M. Napier

Line No.	Capitalization & Liabilities	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	COMMON STOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	168,117,804	170,675,637	172,450,137	173,977,907	175,294,491	176,248,177	176,836,534	177,310,573	177,684,672	177,836,102	178,281,505	179,399,995	182,281,406	175,876,534	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$ 168,117,804	\$ 170,675,637	\$ 172,450,137	\$ 173,977,907	\$ 175,294,491	\$ 176,248,177	\$ 176,836,534	\$ 177,310,573	\$ 177,684,672	\$ 177,836,102	\$ 178,281,505	\$ 179,399,995	\$ 182,281,406	\$ 175,876,534	
6	FM BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	9,048,405	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,538,050	6,731,154	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	9,011,934	9,026,803	9,041,673	9,056,543	9,071,413	9,086,282	9,101,152	9,116,022	9,130,891	9,145,761	9,160,631	9,175,500	9,190,370	9,101,152	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	3,068,793	3,479,400	3,810,768	3,068,793	3,296,979	3,483,071	3,068,793	3,200,270	3,310,317	3,068,793	3,254,336	3,254,336	3,254,336	3,278,384	WORKING CAP.
16	INTEREST ACCRUED	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	163,697	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	1,097,023	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	288,109	280,636	365,672	367,773	369,879	371,992	374,111	376,236	378,398	380,567	382,742	384,924	387,112	362,165	WORKING CAP.
23	TOTAL CURR.& ACCRUED LIAB.	\$ 22,677,961	\$ 20,585,610	\$ 21,016,883	\$ 20,291,879	\$ 20,537,040	\$ 20,740,115	\$ 20,342,826	\$ 20,491,298	\$ 20,618,377	\$ 20,393,891	\$ 20,596,479	\$ 20,613,531	\$ 20,630,589	\$ 20,733,575	
24	CUSTOMER ADVANCES FOR CONST.	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	695,131	RATE BASE
25	OTHER DEFERRED CREDITS	5,758,660	5,761,089	5,683,497	5,588,712	5,492,954	5,347,884	5,175,079	5,044,722	4,914,361	4,783,996	4,653,627	4,523,254	4,423,279	5,165,470	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CH.	19,114,965	19,105,392	19,105,327	19,105,261	19,105,195	19,105,130	19,105,064	19,104,998	19,104,933	19,104,867	19,104,801	19,104,736	19,104,670	19,105,795	CAP. STRUCTURE
27	REGULATORY LIABILITIES - ENVIRONMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	27,355,759	27,408,410	27,535,449	27,662,488	27,789,527	27,916,566	28,043,605	28,170,644	28,297,683	28,424,722	28,551,761	28,678,800	28,805,839	28,049,327	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 52,924,515	\$ 52,970,022	\$ 53,019,403	\$ 53,051,592	\$ 53,082,807	\$ 53,064,711	\$ 53,018,879	\$ 53,015,495	\$ 53,012,107	\$ 53,008,716	\$ 53,005,320	\$ 53,001,921	\$ 53,028,919	\$ 53,015,724	
31	LEASE OBLIGATIONS NON-CURRENT	769,961	738,864	984,197	952,911	921,530	890,054	858,482	826,815	794,023	761,132	728,141	695,050	661,859	814,078	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	700,152	700,485	700,818	701,151	701,484	701,817	702,150	702,483	702,816	703,149	703,482	703,815	704,148	702,150	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	12,057,854	12,408,238	12,423,008	12,437,779	12,204,899	12,219,669	12,234,439	12,001,559	12,016,329	12,028,169	12,028,314	12,043,084	12,057,854	12,166,246	WORKING CAP.
35	TOTAL OPERATING RESERVES	\$ 13,527,967	\$ 13,847,587	\$ 14,108,023	\$ 14,091,841	\$ 13,827,913	\$ 13,811,540	\$ 13,795,072	\$ 13,530,857	\$ 13,513,169	\$ 13,492,450	\$ 13,459,937	\$ 13,441,949	\$ 13,423,861	\$ 13,682,474	
36	TOTAL CAPITAL & LIAB.	\$ 257,248,247	\$ 258,078,856	\$ 260,594,447	\$ 261,413,219	\$ 262,742,252	\$ 263,864,544	\$ 263,993,310	\$ 264,348,224	\$ 264,828,324	\$ 264,731,159	\$ 265,343,242	\$ 266,457,395	\$ 269,364,775	\$ 263,308,307	

FPUC-Rate 0625248

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:
Historic Base YR + 1: 12/31/2022
Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	COMMON STOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	64,746,265	65,533,598	66,068,673	66,585,082	66,940,408	67,173,321	67,391,639	67,498,387	67,609,181	67,662,342	67,805,828	68,065,528	68,799,481	67,067,672	CAP. STRUCTURE
4	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$ 64,746,265	\$ 65,533,598	\$ 66,068,673	\$ 66,585,082	\$ 66,940,408	\$ 67,173,321	\$ 67,391,639	\$ 67,498,387	\$ 67,609,181	\$ 67,662,342	\$ 67,805,828	\$ 68,065,528	\$ 68,799,481	\$ 67,067,672	
6	FM BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	947,748	76,210	76,210	76,210	76,210	76,210	76,210	76,210	76,210	76,210	76,210	76,210	76,210	143,251	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	1,595,097	1,580,657	1,567,950	1,555,243	1,542,536	1,529,829	1,517,122	1,504,415	1,491,708	1,479,001	1,466,294	1,453,587	1,440,879	1,517,255	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	1,890,182	2,020,686	2,139,682	1,890,182	1,995,781	2,086,009	1,890,182	1,985,700	2,076,436	1,890,182	1,981,681	1,981,681	1,981,681	1,985,390	WORKING CAP.
16	INTEREST ACCRUED	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	18,730	17,412	16,094	14,776	13,458	12,140	10,822	9,504	8,186	6,868	5,550	4,232	2,914	10,822	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	125,867	126,657	127,042	127,352	127,777	128,140	128,542	128,907	129,311	129,704	129,704	130,072	130,454	128,425	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ 4,925,784	\$ 4,169,783	\$ 4,275,138	\$ 4,011,922	\$ 4,103,923	\$ 4,180,488	\$ 3,971,037	\$ 4,052,896	\$ 4,130,011	\$ 3,930,124	\$ 4,007,599	\$ 3,993,942	\$ 3,980,299	\$ 4,133,304	
24	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
25	OTHER DEFERRED CREDITS	(1,984,745)	(1,950,024)	(1,953,999)	(1,963,028)	(1,972,342)	(1,996,148)	(2,128,105)	(2,147,588)	(2,167,072)	(2,186,556)	(2,206,042)	(2,225,529)	(2,236,083)	(2,085,943)	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CH	8,032,195	8,016,650	8,003,972	7,991,293	7,978,615	7,965,937	7,953,258	7,940,580	7,927,902	7,915,223	7,902,545	7,889,867	7,877,188	7,953,479	CAP. STRUCTURE
27	REGULATORY LIABILITIES - ENVIRONMEI	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	11,814,994	11,801,510	11,823,857	11,846,204	11,868,551	11,890,898	11,913,245	11,935,592	11,957,939	11,980,286	12,002,633	12,024,980	12,047,327	11,916,002	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 20,282,444	\$ 20,288,136	\$ 20,293,829	\$ 20,294,470	\$ 20,294,824	\$ 20,280,687	\$ 20,158,399	\$ 20,148,584	\$ 20,138,769	\$ 20,128,954	\$ 20,119,136	\$ 20,109,318	\$ 20,108,433	\$ 20,203,537	
31	LEASE OBLIGATIONS NON-CURRENT	130,772	130,454	130,851	131,248	131,608	132,008	132,396	132,798	133,188	133,592	133,998	-	-	111,762	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	WORKING CAP.
35	TOTAL OPERATING RESERVES	\$ 1,074,545	\$ 1,074,227	\$ 1,074,624	\$ 1,075,021	\$ 1,075,381	\$ 1,075,781	\$ 1,076,169	\$ 1,076,571	\$ 1,076,961	\$ 1,077,365	\$ 1,077,771	\$ 943,773	\$ 943,773	\$ 1,055,535	
36	TOTAL CAPITAL. & LIAB.	\$ 91,029,038	\$ 91,065,744	\$ 91,712,264	\$ 91,966,495	\$ 92,414,536	\$ 92,710,276	\$ 92,597,244	\$ 92,776,438	\$ 92,954,922	\$ 92,798,785	\$ 93,010,334	\$ 93,112,561	\$ 93,831,985	\$ 92,460,048	

FPUC-Rate 0625249

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:
Historic Base YR + 1: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average	REFERENCE
1	COMMON STOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	(410,044)	(421,205)	(433,253)	(445,142)	(457,139)	(469,334)	(481,645)	(494,043)	(506,904)	(519,622)	(532,205)	(544,512)	(554,321)	(482,259)	CAP. STRUCTURE
4	OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	<u>\$(410,044)</u>	<u>\$(421,205)</u>	<u>\$(433,253)</u>	<u>\$(445,142)</u>	<u>\$(457,139)</u>	<u>\$(469,334)</u>	<u>\$(481,645)</u>	<u>\$(494,043)</u>	<u>\$(506,904)</u>	<u>\$(519,622)</u>	<u>\$(532,205)</u>	<u>\$(544,512)</u>	<u>\$(554,321)</u>	<u>\$(482,259)</u>	
6	FM BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	
10	NOTES PAYABLE	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	7,674	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,460	4,708	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	6,828	6,829	6,830	6,830	6,831	6,832	6,833	6,834	6,834	6,835	6,836	6,837	6,838	6,833	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	(160,427)	(164,569)	(168,707)	(160,427)	(164,616)	(168,860)	(160,427)	(164,663)	(169,138)	(160,427)	(164,735)	(164,735)	(164,735)	(164,343)	WORKING CAP.
16	INTEREST ACCRUED	8	8	8	8	8	8	8	8	8	8	8	8	8	8	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	743	4,718	4,723	4,729	4,734	4,740	4,745	4,751	4,756	4,762	4,767	4,772	4,778	4,440	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	<u>\$(140,387)</u>	<u>\$(143,766)</u>	<u>\$(147,899)</u>	<u>\$(139,612)</u>	<u>\$(143,795)</u>	<u>\$(148,033)</u>	<u>\$(139,594)</u>	<u>\$(143,824)</u>	<u>\$(148,292)</u>	<u>\$(139,575)</u>	<u>\$(143,876)</u>	<u>\$(143,870)</u>	<u>\$(143,864)</u>	<u>\$(143,568)</u>	
24	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
25	OTHER DEFERRED CREDITS	6,144	7,392	7,234	6,876	6,505	5,560	4,290	3,516	2,742	1,968	1,194	419	-	4,142	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CH	197,654	197,212	196,829	196,445	196,062	195,679	195,296	194,913	194,530	194,147	193,764	193,381	192,998	195,301	CAP. STRUCTURE
27	REGULATORY LIABILITIES - ENVIRONMEN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	237,828	237,558	237,288	237,018	236,748	236,478	236,208	235,938	235,668	235,398	235,128	234,858	234,588	236,208	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	<u>\$441,626</u>	<u>\$442,161</u>	<u>\$441,350</u>	<u>\$440,339</u>	<u>\$439,315</u>	<u>\$437,717</u>	<u>\$435,794</u>	<u>\$434,367</u>	<u>\$432,940</u>	<u>\$431,512</u>	<u>\$430,085</u>	<u>\$428,657</u>	<u>\$427,585</u>	<u>\$435,650</u>	
31	LEASE OBLIGATIONS NON-CURRENT	3,231	4,783	4,789	4,794	-	-	-	-	-	-	-	-	-	1,354	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
35	TOTAL OPERATING RESERVES	<u>\$3,231</u>	<u>\$4,783</u>	<u>\$4,789</u>	<u>\$4,794</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$1,354</u>	
36	TOTAL CAPITAL. & LIAB.	<u>\$(105,574)</u>	<u>\$(118,027)</u>	<u>\$(135,013)</u>	<u>\$(139,621)</u>	<u>\$(161,618)</u>	<u>\$(179,650)</u>	<u>\$(185,445)</u>	<u>\$(203,500)</u>	<u>\$(222,256)</u>	<u>\$(227,684)</u>	<u>\$(245,996)</u>	<u>\$(259,725)</u>	<u>\$(270,600)</u>	<u>\$(188,824)</u>	

FPUC-Rate 0625250

Schedule G-1 FORT MEADE

Calculation Of The Projected Test Year - Balance Sheet

Page 6 of 28

Florida Public Service Commission
Company: Florida Public Utilities Company Ft. Meade Division
Docket No 20220067-GU

Explanation: Provide a schedule calculating a 13-month average balance sheet for the historic base year + 1.

Type of Data Shown:
Historic Base YR + 1: 12/31/2022
Witness: M. Napier

Table with columns: Line No., Capitalization & Liabilities, Beg. Balance Dec-21, Jan-22, Feb-22, Mar-22, Apr-22, May-22, Jun-22, Jul-22, Aug-22, Sep-22, Oct-22, Nov-22, Dec-22, 13 Month Average, REFERENCE. Rows include COMMON STOCK, FM BONDS, NOTES PAYABLE, and TOTAL CAPITAL & LIAB.

Supporting Schedules: G-6 p.1-2

Recap Schedules: G-1 p.1-3

FPUC-Rate 0625254

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

 Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: M. Napier, J. Bennet

Company: Florida Public Utilities Company Ft. Meade Division

Docket No 20220067-GU

Line No.	Assets	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE
1	GAS PLANT IN SERV.	\$ 1,428,566	\$ 1,431,573	\$ 1,435,583	\$ 1,440,596	\$ 1,448,616	\$ 1,456,636	\$ 1,464,656	\$ 1,473,678	\$ 1,482,701	\$ 1,491,723	\$ 1,500,746	\$ 1,508,766	\$ 1,528,816	\$ 1,468,666	RATE BASE
2	GAS PLANT COMMON	15,033	15,033	15,257	15,257	15,257	15,257	15,444	15,444	15,444	15,444	15,444	15,444	15,554	15,332	RATE BASE
3	PLANT HELD FOR FUT. USE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
4	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
5	GAS PLANT ACQ. ADJ.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
6	GOODWILL	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	713,930	RATE BASE
7	GROSS UTILITY PLANT	\$ 2,157,529	\$ 2,160,536	\$ 2,164,771	\$ 2,169,783	\$ 2,177,803	\$ 2,185,823	\$ 2,194,030	\$ 2,203,053	\$ 2,212,075	\$ 2,221,098	\$ 2,230,120	\$ 2,238,140	\$ 2,258,300	\$ 2,197,928	RATE BASE
8	ACCUM. PROVISION FOR DEPR.	(280,154)	(284,030)	(287,931)	(291,866)	(295,842)	(299,886)	(303,996)	(308,173)	(312,425)	(316,752)	(321,154)	(325,632)	(330,177)	(304,463)	RATE BASE
9	RETIREMENT WORK IN PROCESS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
10	ACC. PROV. FOR DEPR. COMMON	(2,489)	(2,558)	(2,628)	(2,697)	(2,767)	(2,837)	(2,907)	(2,977)	(3,047)	(3,118)	(3,188)	(3,258)	(3,328)	(2,908)	RATE BASE
11	ACQ. ADJ. AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
12	NET PLANT	\$ 1,874,886	\$ 1,873,948	\$ 1,874,212	\$ 1,875,220	\$ 1,879,194	\$ 1,883,101	\$ 1,887,128	\$ 1,891,903	\$ 1,896,603	\$ 1,901,228	\$ 1,905,778	\$ 1,909,250	\$ 1,924,795	\$ 1,890,557	
13	OTHER INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	SINKING FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
15	NON UTILITY PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
16	TOTAL PROPERTY & INVEST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17	CASH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WORKING CAP.
18	SPECIAL DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
19	WORKING FUNDS & CASH INVEST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	TEMP CASH INVESTMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	NOTES RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
22	CUSTOMER ACCOUNTS RECEIVABLE	38,759	36,855	36,855	36,855	36,855	36,855	36,855	36,855	36,855	36,855	36,855	36,855	36,855	37,001	WORKING CAP.
23	OTHER ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
24	ACCUM. PROV. UNCOLLECT. ACCTS.	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	WORKING CAP.
25	ACCOUNTS RECEIVABLE-MISC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
26	RECEIVABLE ASSOC. COMPANIES	(2,068,433)	(2,059,231)	(2,059,385)	(2,062,986)	(2,070,798)	(2,080,855)	(2,092,066)	(2,105,543)	(2,117,662)	(2,128,950)	(2,139,167)	(2,146,751)	(2,160,820)	(2,099,434)	WORKING CAP.
27	RECEIVABLE ASSOC. CO. SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
28	FUEL STOCK	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
29	PLANT & OPER. MATERIAL & SUPPL.	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	14,437	WORKING CAP.
30	MERCHANDISE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
31	STORES EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
32	PREPAYMENTS	137	137	137	137	137	137	137	137	137	137	137	137	137	137	WORKING CAP.
33	ACCOUNTS REC.-UNBILLED REVENUE	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	18,796	WORKING CAP.
34	MISC. CURRENT AND ACC. ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	OPERATING LEASES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
36	TOTAL CURR. & ACCR. ASSETS	\$ (2,001,986)	\$ (1,994,688)	\$ (1,994,841)	\$ (1,998,443)	\$ (2,006,254)	\$ (2,016,312)	\$ (2,027,522)	\$ (2,040,999)	\$ (2,053,119)	\$ (2,064,406)	\$ (2,074,623)	\$ (2,082,207)	\$ (2,096,277)	\$ (2,034,744)	
37	UNAMORT. DD&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
38	OTHER REGULATORY ASSETS	2,249	2,062	1,874	1,687	1,499	1,312	1,124	937	750	562	375	187	-	1,124	WORKING CAP.
39	CLEARING ACCTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
40	OTHER DEFERRED DEBITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
41	UNAMORT. RATE CASE	9,380	9,226	9,072	8,918	8,764	8,610	8,456	8,302	8,148	7,994	7,840	7,686	7,532	8,456	WORKING CAP.
42	ADIT FEDERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
43	OPERATIONAL BALANCE SHEET ACCT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
44	TOTAL DEFERRED CHARGES	\$ 11,629	\$ 11,288	\$ 10,946	\$ 10,605	\$ 10,263	\$ 9,922	\$ 9,580	\$ 9,239	\$ 8,898	\$ 8,556	\$ 8,215	\$ 7,873	\$ 7,532	9,580	
45	TOTAL ASSETS	\$ (115,470)	\$ (109,451)	\$ (109,683)	\$ (112,618)	\$ (116,797)	\$ (123,289)	\$ (130,814)	\$ (139,857)	\$ (147,617)	\$ (154,622)	\$ (160,630)	\$ (165,084)	\$ (163,950)	(134,606)	

FPUC-Rate 0625256

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	67,831,899	68,656,333	69,210,419	69,644,434	69,921,423	70,074,617	70,275,115	70,301,592	70,331,203	70,303,162	70,366,010	70,546,902	71,104,251	69,889,797	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$ 67,831,899	\$ 68,656,333	\$ 69,210,419	\$ 69,644,434	\$ 69,921,423	\$ 70,074,617	\$ 70,275,115	\$ 70,301,592	\$ 70,331,203	\$ 70,303,162	\$ 70,366,010	\$ 70,546,902	\$ 71,104,251	\$ 69,889,797	
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	76,210	126,134	126,134	126,134	126,134	126,134	126,134	126,134	126,134	126,134	126,134	126,134	126,134	122,294	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	1,440,879	1,443,017	1,445,155	1,447,293	1,449,431	1,451,568	1,453,706	1,455,844	1,457,982	1,460,119	1,462,257	1,464,395	1,466,533	1,453,706	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	1,981,681	WORKING CAP.
16	INTEREST ACCRUED	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	15,110	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	333,050	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	2,914	1,513	109	(1,296)	(2,700)	(4,105)	(5,510)	(6,914)	(8,319)	(9,723)	(11,128)	(12,532)	(13,937)	(5,510)	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	130,454	131,175	131,573	131,972	132,372	132,774	133,176	133,580	133,986	134,392	-	-	-	101,958	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ 3,980,299	\$ 4,031,680	\$ 4,032,812	\$ 4,033,944	\$ 4,035,078	\$ 4,036,212	\$ 4,037,348	\$ 4,038,486	\$ 4,039,624	\$ 4,040,764	\$ 3,907,104	\$ 3,907,838	\$ 3,908,571	\$ 4,002,289	
24	CUSTOMER ADVANCES FOR CONST.	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE
25	OTHER DEFERRED CREDITS	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	(2,236,083)	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CH	7,877,188	7,864,510	7,851,832	7,839,153	7,826,475	7,813,797	7,801,118	7,788,440	7,775,762	7,763,083	7,750,405	7,737,727	7,725,048	7,801,118	CAP. STRUCTURE
27	REGULATORY LIABILITIES - ENVIRONME	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	2,420,000	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	12,047,327	12,065,508	12,083,689	12,101,870	12,120,051	12,138,232	12,156,413	12,174,594	12,192,775	12,210,956	12,229,137	12,247,318	12,265,499	12,156,413	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 20,108,433	\$ 20,113,935	\$ 20,119,438	\$ 20,124,941	\$ 20,130,443	\$ 20,135,946	\$ 20,141,449	\$ 20,146,951	\$ 20,152,454	\$ 20,157,957	\$ 20,163,459	\$ 20,168,962	\$ 20,174,465	\$ 20,141,449	
31	LEASE OBLIGATIONS NON-CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	943,773	
35	TOTAL OPERATING RESERVES	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	\$ 943,773	
36	TOTAL CAPITAL. & LIAB.	\$ 92,864,404	\$ 93,745,721	\$ 94,306,442	\$ 94,747,091	\$ 95,030,717	\$ 95,190,548	\$ 95,397,685	\$ 95,430,802	\$ 95,467,053	\$ 95,445,655	\$ 95,380,347	\$ 95,567,475	\$ 96,131,059	\$ 94,977,308	

FPUC-Rate 0625257

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No 20220067-GU

Line No.	Capitalization & Liabilities	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	(505,975)	(560,268)	(569,188)	(579,188)	(589,253)	(599,515)	(609,105)	(619,568)	(630,495)	(641,277)	(651,921)	(662,286)	(671,422)	(606,882)	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$ (505,975)	\$ (560,268)	\$ (569,188)	\$ (579,188)	\$ (589,253)	\$ (599,515)	\$ (609,105)	\$ (619,568)	\$ (630,495)	\$ (641,277)	\$ (651,921)	\$ (662,286)	\$ (671,422)	\$ (606,882)	
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	4,460	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,902	4,868	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	6,838	6,839	6,841	6,843	6,844	6,846	6,847	6,849	6,851	6,852	6,854	6,856	6,857	6,847	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	(164,735)	WORKING CAP.
16	INTEREST ACCRUED	8	8	8	8	8	8	8	8	8	8	8	8	8	8	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	4,778	4,783	4,789	4,794	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ (143,864)	\$ (143,415)	\$ (143,408)	\$ (143,401)	\$ (148,194)	\$ (148,192)	\$ (148,190)	\$ (148,189)	\$ (148,187)	\$ (148,185)	\$ (148,184)	\$ (148,182)	\$ (148,180)	\$ (146,752)	
24	CUSTOMER ADVANCES FOR CONST.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	RATE BASE
25	OTHER DEFERRED CREDITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CH	192,998	192,615	192,232	191,848	191,465	191,082	190,699	190,316	189,933	189,550	189,167	188,784	188,401	190,699	CAP. STRUCTURE
27	REGULATORY LIABILITIES - ENVIRONME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	234,588	235,022	235,456	235,890	236,324	236,758	237,192	237,626	238,060	238,494	238,928	239,362	239,796	237,192	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 427,585	\$ 427,636	\$ 427,687	\$ 427,738	\$ 427,789	\$ 427,840	\$ 427,891	\$ 427,942	\$ 427,993	\$ 428,043	\$ 428,094	\$ 428,145	\$ 428,196	\$ 427,891	
31	LEASE OBLIGATIONS NON-CURRENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	WORKING CAP.
32	ACCRUED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
35	TOTAL OPERATING RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
36	TOTAL CAPITAL & LIAB.	\$ (222,254)	\$ (276,047)	\$ (284,909)	\$ (294,850)	\$ (309,657)	\$ (319,867)	\$ (329,405)	\$ (339,815)	\$ (350,690)	\$ (361,418)	\$ (372,011)	\$ (382,323)	\$ (391,406)	\$ (325,742)	

FPUC-Rate 0625258

Schedule G-1 FORT MEADE

Calculation of The Projected Test Year - Balance Sheet

Page 8 of 28

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average balance sheet for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No 20220067-GU		6,946	(224)	(2,927)	(4,171)	(6,484)	(7,518)	(9,035)	(7,753)	(6,997)	(6,001)	(4,446)	1,141				
Line No.	Capitalization & Liabilities	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average	REFERENCE	
1	COMMON STOCK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	CAP. STRUCTURE
2	ADDITIONAL CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
3	UNAPPROPRIATED RET. EARN.	(403,314)	(396,368)	(396,592)	(399,519)	(403,690)	(410,174)	(417,692)	(426,727)	(434,480)	(441,477)	(447,478)	(451,924)	(450,783)	(421,555)	-	CAP. STRUCTURE
4	UNDISTRIBUTED SUBS.EARN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
5	TOTAL STOCKHOLDERS EQUITY	\$ (403,314)	\$ (396,368)	\$ (396,592)	\$ (399,519)	\$ (403,690)	\$ (410,174)	\$ (417,692)	\$ (426,727)	\$ (434,480)	\$ (441,477)	\$ (447,478)	\$ (451,924)	\$ (450,783)	\$ (421,555)		
6	FM BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	CAP. STRUCTURE
7	REVOLVING CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
8	OTHER LT DEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
9	TOTAL LONG TERM DEBT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
10	NOTES PAYABLE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	CAP. STRUCTURE
11	ACCOUNTS PAYABLE	8,096	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,178	7,248	7,248	WORKING CAP.
12	ACCOUNTS PAY. ASSOC. CO.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
13	CUSTOMER DEPOSITS	30,198	29,967	29,737	29,506	29,276	29,046	28,816	28,586	28,355	28,125	27,895	27,665	27,434	28,816	28,816	CAP. STRUCTURE
14	TAXES ACCRUED-GENERAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
15	TAXES ACCRUED-INCOME	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	(140,359)	WORKING CAP.
16	INTEREST ACCRUED	746	746	746	746	746	746	746	746	746	746	746	746	746	746	746	WORKING CAP.
17	DIVIDENDS DECLARED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
18	TAX COLLECTIONS PAYABLE	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	38,211	WORKING CAP.
19	INACTIVE DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
20	CONSERVATION COST TRUE-UP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
21	MISC. CURRENT LIABILITIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
22	LEASE OBLIGATIONS NON-CAPITAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
23	TOTAL CURR. & ACCRUED LIAB.	\$ (63,109)	\$ (64,258)	\$ (64,488)	\$ (64,718)	\$ (64,949)	\$ (65,179)	\$ (65,409)	\$ (65,639)	\$ (65,870)	\$ (66,100)	\$ (66,330)	\$ (66,560)	\$ (66,790)	\$ (65,338)		
24	CUSTOMER ADVANCES FOR CONST.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	RATE BASE
25	OTHER DEFERRED CREDITS	4,801	4,401	4,001	3,601	3,200	2,800	2,400	2,000	1,600	1,200	800	400	-	2,400	2,400	WORKING CAP.
26	REGULATORY LIABILITIES - TAX RATE CH	66,832	66,316	65,799	65,283	64,767	64,250	63,734	63,218	62,701	62,185	61,669	61,152	60,636	63,734	63,734	CAP. STRUCTURE
27	REGULATORY LIABILITIES - ENVIRONME	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
28	DEF. INVESTMENT TAX CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	CAP. STRUCTURE
29	DEFERRED INCOME TAXES	279,319	280,458	281,597	282,736	283,875	285,014	286,153	287,292	288,431	289,570	290,709	291,848	292,987	286,153	286,153	CAP. STRUCTURE
30	TOTAL DEFERRED CREDITS	\$ 350,952	\$ 351,175	\$ 351,397	\$ 351,620	\$ 351,842	\$ 352,064	\$ 352,287	\$ 352,510	\$ 352,732	\$ 352,955	\$ 353,178	\$ 353,400	\$ 353,623	\$ 352,287		
31	LEASE OBLIGATIONS NON-CURRENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
32	ACCURED LIABILITY INSURANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
33	ACCUM PROV - RATE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
34	PENSIONS & BENEFITS RESERVE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	WORKING CAP.
35	TOTAL OPERATING RESERVES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36	TOTAL CAPITAL & LIAB.	\$ (115,470)	\$ (109,451)	\$ (109,683)	\$ (112,618)	\$ (116,797)	\$ (123,289)	\$ (130,814)	\$ (139,857)	\$ (147,617)	\$ (154,622)	\$ (160,630)	\$ (165,084)	\$ (163,950)	\$ (134,606)		

Supporting Schedules: G-6 p.1-2

Recap Schedules: G-1 p.1-3

FPUC-Rate 0625261

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the historic base year + 1.

Type of Data Shown:
 Historic Base Year: 12/31/2022
 Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	462,705	464,579	467,078	470,202	475,199	480,197	485,194	490,816	496,439	502,061	507,683	512,681	525,174	487,693
8	3762	MAINS - STEEL	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	465,762	466,025	466,376	466,815	467,517	468,219	468,921	469,711	470,501	471,290	472,080	472,782	474,537	469,272
11	379	MEAS & REG STATION EQUIP-GATE	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764
12	3801	SERVICES - PLASTIC	106,053	106,279	106,505	101,952	102,179	102,405	102,632	102,858	103,085	103,311	103,538	103,764	103,990	103,735
13	3802	SERVICES - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	294,204	294,218	294,237	294,260	294,298	294,336	294,373	294,416	294,458	294,500	294,543	294,580	294,675	294,392
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	248,092	248,097	248,104	248,112	248,126	248,139	248,152	248,167	248,182	248,197	248,212	248,226	248,259	248,159
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	20,316	20,319	20,322	20,327	20,334	20,341	20,348	20,357	20,365	20,373	20,381	20,388	20,406	20,352
20	384	HOUSE REG-INST	-	1	1	2	4	5	7	8	10	12	13	15	19	7
21	385	IND MEAS & REG STAT EQUIP	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570
22	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	389	LAND & LAND RIGHTS	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
24	390	STRUCTURES & IMPROVEMENTS	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010
25	3910	OFFICE FURN & EQUIPMENT	374	374	374	374	374	374	374	374	374	374	374	374	374	374
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228
29	3914	SYSTEM SOFTWARE	82,368	82,368	82,368	82,368	82,368	82,368	82,368	82,368	82,368	82,368	82,368	82,368	82,368	79,659
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438
36	396	POWER OPERATED EQUIPMENT	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	13,647	13,662	13,682	13,707	13,747	13,787	13,827	13,872	13,917	13,962	14,007	14,047	4,675	13,119
39		TOTAL PLANT IN SERVICE	\$ 2,807,409	\$ 2,809,810	\$ 2,812,936	\$ 2,812,008	\$ 2,818,033	\$ 2,824,059	\$ 2,830,085	\$ 2,836,835	\$ 2,843,586	\$ 2,850,337	\$ 2,857,087	\$ 2,863,113	\$ 2,865,656	\$ 2,833,150

FPUC-Rate 0625262

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the historic base year + 1.

Type of Data Shown:
Historic Base Year: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018
8	3762	MAINS - STEEL	282,457	282,457	282,457	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,714
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069
11	379	MEAS & REG STATION EQUIP-GATE	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952
12	3801	SERVICES - PLASTIC	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611
13	3802	SERVICES - OTHER	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198
14	380G	SERVICES - GRIP	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934
15	381	METERS	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	384	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	385	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387	OTHER EQUIPMENT	24,376	27,391	31,411	36,436	44,476	52,516	60,556	69,601	78,646	87,691	96,736	104,776	124,876	64,576
23	389	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3910	OFFICE FURN & EQUIPMENT	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3914	SYSTEM SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39		TOTAL PLANT IN SERVICE	\$ 1,329,032	\$ 1,332,047	\$ 1,336,067	\$ 1,340,126	\$ 1,348,166	\$ 1,356,206	\$ 1,364,246	\$ 1,373,291	\$ 1,382,336	\$ 1,391,381	\$ 1,400,426	\$ 1,408,466	\$ 1,428,566	\$ 1,368,489

FPUC-Rate 0625265

Schedule G-1 INDIANTOWN

Calculation of The Projected Test Year Rate Base

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Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Beg. Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500	20,500
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	525,174	527,106	529,681	532,898	538,047	543,196	548,345	554,138	559,931	565,723	571,516	577,551	589,538	550,988
8	3762	MAINS - STEEL	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799	887,799
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537	474,537
11	379	MEAS & REG STATION EQUIP-GATE	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764	15,764
12	3801	SERVICES - PLASTIC	103,990	104,231	104,471	104,711	104,952	105,192	105,432	105,673	105,913	106,153	106,393	106,634	106,874	105,432
13	3802	SERVICES - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	294,675	294,690	294,710	294,735	294,775	294,814	294,854	294,899	294,944	294,989	295,034	295,074	295,174	294,874
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	248,259	248,264	248,271	248,280	248,294	248,309	248,323	248,339	248,355	248,371	248,387	248,401	248,436	248,330
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	20,406	20,409	20,413	20,418	20,425	20,433	20,441	20,449	20,458	20,467	20,475	20,483	20,502	20,445
20	384	HOUSE REG-INST	19	19	20	21	22	24	26	27	29	31	33	34	38	26
21	385	IND MEAS & REG STAT EQUIP	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570	99,570
22	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	389	LAND & LAND RIGHTS	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
24	390	STRUCTURES & IMPROVEMENTS	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010	4,010
25	3910	OFFICE FURN & EQUIPMENT	374	374	374	374	374	374	374	374	374	374	374	374	374	374
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228	13,228
29	3914	SYSTEM SOFTWARE	79,659	79,659	79,659	79,659	79,659	79,659	79,659	79,659	79,659	79,659	79,659	79,659	7,571	74,114
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438	13,438
36	396	POWER OPERATED EQUIPMENT	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313	58,313
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	4,675	4,683	4,693	4,705	4,725	4,745	4,765	4,788	4,810	4,833	4,855	4,875	750	4,454
39		TOTAL PLANT IN SERVICE	\$ 2,865,656	\$ 2,867,859	\$ 2,870,716	\$ 2,874,226	\$ 2,879,699	\$ 2,885,172	\$ 2,890,644	\$ 2,896,771	\$ 2,902,898	\$ 2,909,025	\$ 2,915,152	\$ 2,921,510	\$ 2,857,683	\$ 2,887,462

FPUC-Rate 0625266

Florida Public Service Commission

Explanation: Provide a schedule calculating a 13-month average utility plant for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No 20220067-GU

Line No.	A/C No.	Description	Beg. Balance													13 Month Average	
			Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23		
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018	221,018
8	3762	MAINS - STEEL	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491	281,491
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069
11	379	MEAS & REG STATION EQUIP-GATE	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952	162,952
12	3801	SERVICES - PLASTIC	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611	74,611
13	3802	SERVICES - OTHER	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198	62,198
14	380G	SERVICES - GRIP	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934	253,934
15	381	METERS	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776	149,776
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941	63,941
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	384	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	385	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387	OTHER EQUIPMENT	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876	124,876
23	389	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3910	OFFICE FURN & EQUIPMENT	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699	4,699
26	3911	COMPUTER AND PERIPHERY	-	3,008	7,018	12,030	20,050	28,070	36,090	45,113	54,135	63,158	72,180	80,200	100,250	100,250	40,100
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3914	SYSTEM SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39		TOTAL PLANT IN SERVICE	\$ 1,428,566	\$ 1,431,573	\$ 1,435,583	\$ 1,440,596	\$ 1,448,616	\$ 1,456,636	\$ 1,464,656	\$ 1,473,678	\$ 1,482,701	\$ 1,491,723	\$ 1,500,746	\$ 1,508,766	\$ 1,528,816	\$ 1,468,666	

FPUC-Rate 0625269

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account
or sub-account to which an individual depreciation rate is applied
for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Rates	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Total
1	301	ORGANIZATION	0.000%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
2	302	FRANCHISES & CONSENTS	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.500%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.500%	(1,785)	(1,879)	(1,973)	(2,067)	(2,161)	(2,255)	(2,349)	(2,443)	(2,537)	(2,631)	(2,725)	(2,819)	(2,913)	(30,537)
6	375	STRUCTURES & IMPROVEMENTS	2.500%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	2.100%	(192,426)	(193,236)	(194,049)	(194,866)	(195,689)	(196,521)	(197,361)	(198,210)	(199,069)	(199,938)	(200,817)	(201,705)	(202,602)	(2,566,489)
8	3762	MAINS - STEEL	2.200%	(418,145)	(419,772)	(421,400)	(423,027)	(424,655)	(426,283)	(427,910)	(429,538)	(431,166)	(432,793)	(434,421)	(436,049)	(437,676)	(5,562,835)
9	376G	MAINS - GRIP	2.100%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	3.500%	(137,013)	(138,372)	(139,731)	(141,091)	(142,453)	(143,817)	(145,182)	(146,550)	(147,920)	(149,292)	(150,667)	(152,044)	(153,423)	(1,887,555)
11	379	MEAS & REG STATION EQUIP-GATE	3.100%	(452)	(493)	(534)	(575)	(615)	(656)	(697)	(737)	(778)	(819)	(860)	(900)	(941)	(9,058)
12	3801	SERVICES - PLASTIC	2.200%	(134,387)	(134,581)	(134,776)	(130,192)	(130,379)	(130,566)	(130,754)	(130,942)	(131,131)	(131,320)	(131,509)	(131,699)	(131,889)	(1,714,123)
13	3802	SERVICES - OTHER	9.200%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	2.200%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	3.600%	(79,367)	(80,250)	(81,133)	(81,828)	(82,711)	(83,594)	(84,477)	(85,360)	(86,243)	(87,127)	(88,010)	(88,894)	(89,777)	(1,098,770)
16	3811	METERS - AMR EQUIPMENT	4.300%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	3.200%	(49,120)	(49,781)	(50,443)	(51,292)	(51,954)	(52,615)	(53,277)	(53,939)	(54,601)	(55,262)	(55,924)	(56,586)	(57,248)	(692,042)
18	3821	METER INSTALLATIONS - MTU/DCU	2.600%	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(180,438)
19	383	HOUSE REGULATORS	3.300%	(0)	(56)	(112)	(168)	(224)	(280)	(336)	(392)	(448)	(504)	(560)	(616)	(672)	(4,388)
20	384	HOUSE REG-INST	2.700%	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(99,570)	(1,294,413)
21	385	IND MEAS & REG STAT EQUIP	2.300%	-	(191)	(382)	(573)	(763)	(954)	(1,145)	(1,336)	(1,527)	(1,718)	(1,908)	(2,099)	(2,290)	(14,886)
22	387	OTHER EQUIPMENT	4.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	389	LAND & LAND RIGHTS	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	2.300%	(699)	(706)	(714)	(722)	(730)	(737)	(745)	(753)	(760)	(768)	(776)	(783)	(791)	(9,684)
25	3910	OFFICE FURN & EQUIPMENT	7.100%	(1,936)	(1,938)	(1,940)	(1,942)	(1,945)	(1,947)	(1,949)	(1,951)	(1,954)	(1,956)	(1,958)	(1,960)	(1,962)	(25,338)
26	3911	COMPUTER AND PERIPHERY	10.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	10.000%	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(10,540)
28	3913	FURNITURE AND FIXTURES	5.000%	(5,077)	(5,132)	(5,187)	(5,242)	(5,297)	(5,352)	(5,408)	(5,463)	(5,518)	(5,573)	(5,628)	(5,683)	(5,738)	(70,298)
29	3914	SYSTEM SOFTWARE	10.000%	(42,142)	(42,829)	(43,515)	(44,201)	(44,888)	(45,574)	(46,261)	(46,947)	(47,633)	(48,320)	(49,006)	(49,693)	(47,670)	(598,679)
30	392	TRANSPORTATION EQUIPMENT	8.400%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.400%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	8.400%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	5.800%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	3.800%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	6.000%	(9,962)	(10,029)	(10,096)	(10,163)	(10,231)	(10,298)	(10,365)	(10,432)	(10,499)	(10,567)	(10,634)	(10,701)	(10,768)	(134,745)
36	396	POWER OPERATED EQUIPMENT	5.000%	(24,651)	(24,894)	(25,137)	(25,380)	(25,623)	(25,866)	(26,109)	(26,352)	(26,595)	(26,838)	(27,081)	(27,324)	(27,567)	(339,415)
37	397	COMMUNICATION EQUIPMENT	7.700%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	5.900%	(13,113)	(13,180)	(13,247)	(13,314)	(13,381)	(13,449)	(13,517)	(13,585)	(13,653)	(13,721)	(13,790)	(13,859)	(4,456)	(166,264)
39		DEPRECIATION RESERVE		\$ (1,224,536)	\$ (1,231,581)	\$ (1,238,630)	\$ (1,240,906)	\$ (1,247,959)	\$ (1,255,025)	\$ (1,262,102)	\$ (1,269,190)	\$ (1,276,292)	\$ (1,283,406)	\$ (1,290,533)	\$ (1,297,674)	\$ (1,292,645)	\$ (16,410,478)
40	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	108	TOTAL DEPRECIATION RESERVE		\$ (1,224,536)	\$ (1,231,581)	\$ (1,238,630)	\$ (1,240,906)	\$ (1,247,959)	\$ (1,255,025)	\$ (1,262,102)	\$ (1,269,190)	\$ (1,276,292)	\$ (1,283,406)	\$ (1,290,533)	\$ (1,297,674)	\$ (1,292,645)	\$ (1,262,344)
42		TOTAL AMORTIZATION RESERVE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		TOTAL DEPR/AMORT RESERVE		\$ (1,224,536)	\$ (1,231,581)	\$ (1,238,630)	\$ (1,240,906)	\$ (1,247,959)	\$ (1,255,025)	\$ (1,262,102)	\$ (1,269,190)	\$ (1,276,292)	\$ (1,283,406)	\$ (1,290,533)	\$ (1,297,674)	\$ (1,292,645)	\$ (1,262,344)

FPUC-Rate 0625270

Schedule G-1 FORT MEADE

Depreciation Reserve Balances

Page 11 of 28

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Rates	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.500%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.500%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	2.500%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	2.100%	(25,788)	(26,175)	(32,754)	(33,141)	(33,527)	(33,914)	(34,301)	(34,688)	(35,075)	(35,461)	(35,848)	(36,235)	(36,622)	(33,348)
8	3762	MAINS - STEEL	2.200%	(171,269)	(171,787)	(159,888)	(159,439)	(159,955)	(160,471)	(160,988)	(161,504)	(162,020)	(162,536)	(163,052)	(163,568)	(164,084)	(163,120)
9	376G	MAINS - GRIP	2.100%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	3.500%	(1,072)	(1,075)	(1,078)	(1,081)	(1,084)	(1,087)	(1,091)	(1,094)	(1,097)	(1,100)	(1,103)	(1,106)	(1,109)	(1,091)
11	379	MEAS & REG STATION EQUIP-GATE	3.100%	(13,205)	(13,626)	(14,047)	(14,468)	(14,889)	(15,310)	(15,731)	(16,152)	(16,573)	(16,994)	(17,415)	(17,836)	(18,257)	(15,731)
12	3801	SERVICES - PLASTIC	2.200%	(10,621)	(10,758)	(10,894)	(11,031)	(11,168)	(11,305)	(11,442)	(11,578)	(11,715)	(11,852)	(11,989)	(12,126)	(12,262)	(11,442)
13	3802	SERVICES - OTHER	9.200%	(26,056)	(26,533)	(27,009)	(27,486)	(27,963)	(28,440)	(28,917)	(29,394)	(29,871)	(30,347)	(30,824)	(31,301)	(31,778)	(28,917)
14	380G	SERVICES - GRIP	2.200%	88,512	88,046	87,581	87,115	86,650	86,184	85,719	85,253	84,788	84,322	83,857	83,391	82,925	85,719
15	381	METERS	3.600%	(34,183)	(34,632)	(34,764)	(35,213)	(35,663)	(36,112)	(36,561)	(37,011)	(37,460)	(37,909)	(38,359)	(38,808)	(39,257)	(36,610)
16	3811	METERS - AMR EQUIPMENT	4.300%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	3.200%	9,491	9,320	8,833	8,662	8,492	8,321	8,151	7,980	7,810	7,639	7,469	7,298	7,127	8,199
18	3821	METER INSTALLATIONS - MTU/DCU	2.600%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	3.300%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	384	HOUSE REG-INST	2.700%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	385	IND MEAS & REG STAT EQUIP	2.300%	-	-	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(5,267)
22	387	OTHER EQUIPMENT	4.000%	(24,376)	(24,457)	(24,549)	(24,653)	(24,775)	(24,923)	(25,098)	(25,300)	(25,532)	(25,794)	(26,086)	(26,409)	(26,758)	(25,285)
23	389	LAND & LAND RIGHTS	0.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	2.300%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3910	OFFICE FURN & EQUIPMENT	7.100%	-	(28)	(56)	(83)	(111)	(139)	(167)	(195)	(222)	(250)	(278)	(306)	(334)	(167)
26	3911	COMPUTER AND PERIPHERY	10.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	10.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	5.000%	270	270	270	270	270	270	270	270	270	270	270	270	270	270
29	3914	SYSTEM SOFTWARE	10.000%	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)
30	392	TRANSPORTATION EQUIPMENT	8.400%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.400%	-	(406)	(812)	(1,218)	(1,624)	(2,030)	(2,436)	(2,842)	(3,248)	(3,654)	(4,060)	(4,466)	(4,872)	(2,436)
32	3922	AUTOS & TRUCKS	8.400%	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
33	3924	TRANSPORTATION - OTHER	5.800%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	3.800%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	6.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396	POWER OPERATED EQUIPMENT	5.000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	7.700%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	5.900%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39		DEPRECIATION RESERVE		<u>\$ (237,216)</u>	<u>\$ (240,758)</u>	<u>\$ (244,311)</u>	<u>\$ (246,911)</u>	<u>\$ (250,492)</u>	<u>\$ (254,101)</u>	<u>\$ (257,735)</u>	<u>\$ (261,397)</u>	<u>\$ (265,089)</u>	<u>\$ (268,811)</u>	<u>\$ (272,563)</u>	<u>\$ (276,345)</u>	<u>\$ (280,154)</u>	<u>\$ (258,145)</u>
40	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	108	TOTAL DEPRECIATION RESERVE		<u>\$ (237,216)</u>	<u>\$ (240,758)</u>	<u>\$ (244,311)</u>	<u>\$ (246,911)</u>	<u>\$ (250,492)</u>	<u>\$ (254,101)</u>	<u>\$ (257,735)</u>	<u>\$ (261,397)</u>	<u>\$ (265,089)</u>	<u>\$ (268,811)</u>	<u>\$ (272,563)</u>	<u>\$ (276,345)</u>	<u>\$ (280,154)</u>	<u>\$ (258,145)</u>
42		TOTAL AMORTIZATION RESERVE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
43		TOTAL DEPR/AMORT RESERVE		<u>\$ (237,216)</u>	<u>\$ (240,758)</u>	<u>\$ (244,311)</u>	<u>\$ (246,911)</u>	<u>\$ (250,492)</u>	<u>\$ (254,101)</u>	<u>\$ (257,735)</u>	<u>\$ (261,397)</u>	<u>\$ (265,089)</u>	<u>\$ (268,811)</u>	<u>\$ (272,563)</u>	<u>\$ (276,345)</u>	<u>\$ (280,154)</u>	<u>\$ (258,145)</u>

Supporting Schedules: B-9, B-10, G1-13

Recap Schedules: G-1 p.5

FPUC-Rate 0625273

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No 20220067-GU

Line No.	A/C No.	Description	Depr Rates	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	0.0%	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	(2,913)	(3,007)	(3,101)	(3,195)	(3,289)	(3,383)	(3,476)	(3,570)	(3,664)	(3,758)	(3,852)	(3,946)	(4,040)	(3,476)
6	375	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	2.1%	(202,602)	(203,521)	(204,444)	(205,371)	(206,303)	(207,245)	(208,195)	(209,155)	(210,125)	(211,105)	(212,095)	(213,095)	(214,105)	(208,258)
8	3762	MAINS - STEEL	2.2%	(437,676)	(439,304)	(440,931)	(442,559)	(444,187)	(445,814)	(447,442)	(449,070)	(450,697)	(452,325)	(453,952)	(455,580)	(457,208)	(447,442)
9	376G	MAINS - GRIP	2.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	(153,423)	(154,807)	(156,191)	(157,575)	(158,959)	(160,343)	(161,727)	(163,111)	(164,495)	(165,879)	(167,263)	(168,647)	(170,031)	(161,727)
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	(941)	(982)	(1,023)	(1,063)	(1,104)	(1,145)	(1,185)	(1,226)	(1,267)	(1,308)	(1,348)	(1,389)	(1,430)	(1,185)
12	3801	SERVICES - PLASTIC	2.2%	(131,889)	(132,080)	(132,271)	(132,462)	(132,654)	(132,847)	(133,039)	(133,233)	(133,427)	(133,621)	(133,815)	(134,010)	(134,206)	(133,043)
13	3802	SERVICES - OTHER	9.2%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	2.2%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	3.6%	(89,777)	(90,661)	(91,545)	(92,430)	(93,314)	(94,198)	(95,083)	(95,967)	(96,852)	(97,737)	(98,622)	(99,507)	(100,392)	(95,083)
16	3811	METERS - AMR EQUIPMENT	4.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	3.2%	(57,248)	(57,910)	(58,572)	(59,234)	(59,896)	(60,558)	(61,221)	(61,883)	(62,545)	(63,207)	(63,870)	(64,532)	(65,194)	(61,221)
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)	(13,880)
19	383	HOUSE REGULATORS	3.3%	(672)	(728)	(784)	(840)	(896)	(953)	(1,009)	(1,065)	(1,121)	(1,178)	(1,234)	(1,290)	(1,346)	(1,009)
20	384	HOUSE REG-INST	2.7%	(99,570)	(99,570)	(99,570)	(99,570)	(99,571)	(99,571)	(99,571)	(99,571)	(99,571)	(99,571)	(99,571)	(99,571)	(99,571)	(99,571)
21	385	IND MEAS & REG STAT EQUIP	2.3%	(2,290)	(2,481)	(2,672)	(2,863)	(3,053)	(3,244)	(3,435)	(3,626)	(3,817)	(4,008)	(4,199)	(4,389)	(4,580)	(3,435)
22	387	OTHER EQUIPMENT	4.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	389	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	2.3%	(791)	(799)	(806)	(814)	(822)	(829)	(837)	(845)	(853)	(860)	(868)	(876)	(883)	(837)
25	3910	OFFICE FURN & EQUIPMENT	7.1%	(1,962)	(1,965)	(1,967)	(1,969)	(1,971)	(1,974)	(1,976)	(1,978)	(1,980)	(1,982)	(1,985)	(1,987)	(1,989)	(1,976)
26	3911	COMPUTER AND PERIPHERY	10.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	10.0%	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)	(811)
28	3913	FURNITURE AND FIXTURES	5.0%	(5,738)	(5,793)	(5,849)	(5,904)	(5,959)	(6,014)	(6,069)	(6,124)	(6,179)	(6,234)	(6,289)	(6,345)	(6,400)	(6,069)
29	3914	SYSTEM SOFTWARE	10.0%	(47,670)	(48,334)	(48,998)	(49,661)	(50,325)	(50,989)	(51,653)	(52,317)	(52,981)	(53,644)	(54,308)	(54,972)	16,452	(46,108)
30	392	TRANSPORTATION EQUIPMENT	8.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	8.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	3.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	(10,768)	(10,843)	(10,917)	(10,992)	(11,067)	(11,141)	(11,216)	(11,291)	(11,365)	(11,440)	(11,515)	(11,589)	(11,664)	(11,216)
36	396	POWER OPERATED EQUIPMENT	5.1%	(27,567)	(27,814)	(28,062)	(28,310)	(28,558)	(28,806)	(29,054)	(29,301)	(29,549)	(29,797)	(30,045)	(30,293)	(30,541)	(29,054)
37	397	COMMUNICATION EQUIPMENT	7.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	5.9%	(4,456)	(4,479)	(4,502)	(4,525)	(4,548)	(4,571)	(4,594)	(4,618)	(4,641)	(4,665)	(4,688)	(4,712)	(561)	(4,274)
39		DEPRECIATION RESERVE		<u>\$ (1,292,645)</u>	<u>\$ (1,299,768)</u>	<u>\$ (1,306,895)</u>	<u>\$ (1,314,028)</u>	<u>\$ (1,321,166)</u>	<u>\$ (1,328,315)</u>	<u>\$ (1,335,473)</u>	<u>\$ (1,342,641)</u>	<u>\$ (1,349,819)</u>	<u>\$ (1,357,009)</u>	<u>\$ (1,364,210)</u>	<u>\$ (1,371,421)</u>	<u>\$ (1,302,381)</u>	<u>\$ (1,329,675)</u>
35	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	108	TOTAL DEPRECIATION RESERVE		<u>\$ (1,292,645)</u>	<u>\$ (1,299,768)</u>	<u>\$ (1,306,895)</u>	<u>\$ (1,314,028)</u>	<u>\$ (1,321,166)</u>	<u>\$ (1,328,315)</u>	<u>\$ (1,335,473)</u>	<u>\$ (1,342,641)</u>	<u>\$ (1,349,819)</u>	<u>\$ (1,357,009)</u>	<u>\$ (1,364,210)</u>	<u>\$ (1,371,421)</u>	<u>\$ (1,302,381)</u>	<u>\$ (1,329,675)</u>
37		TOTAL AMORTIZATION RESERVE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TOTAL DEPR/AMORT RESERVE		<u>\$ (1,292,645)</u>	<u>\$ (1,299,768)</u>	<u>\$ (1,306,895)</u>	<u>\$ (1,314,028)</u>	<u>\$ (1,321,166)</u>	<u>\$ (1,328,315)</u>	<u>\$ (1,335,473)</u>	<u>\$ (1,342,641)</u>	<u>\$ (1,349,819)</u>	<u>\$ (1,357,009)</u>	<u>\$ (1,364,210)</u>	<u>\$ (1,371,421)</u>	<u>\$ (1,302,381)</u>	<u>\$ (1,329,675)</u>

FPUC-Rate 0625274

Florida Public Service Commission

Explanation: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Depr Rates	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	0.0%	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
2	302	FRANCHISES & CONSENTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	5.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	2.5%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	2.1%	(36,622)	(37,009)	(37,395)	(37,782)	(38,169)	(38,556)	(38,942)	(39,329)	(39,716)	(40,103)	(40,490)	(40,876)	(41,263)	(38,942)
8	3762	MAINS - STEEL	2.2%	(164,084)	(164,600)	(165,116)	(165,632)	(166,148)	(166,664)	(167,180)	(167,696)	(168,212)	(168,729)	(169,245)	(169,761)	(170,277)	(167,180)
9	376G	MAINS - GRIP	2.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	3.5%	(1,109)	(1,112)	(1,115)	(1,119)	(1,122)	(1,125)	(1,128)	(1,131)	(1,134)	(1,137)	(1,140)	(1,143)	(1,147)	(1,128)
11	379	MEAS & REG STATION EQUIP-GATE	3.1%	(18,257)	(18,678)	(19,099)	(19,520)	(19,941)	(20,362)	(20,783)	(21,204)	(21,625)	(22,046)	(22,467)	(22,888)	(23,308)	(20,783)
12	3801	SERVICES - PLASTIC	2.2%	(12,262)	(12,399)	(12,536)	(12,673)	(12,810)	(12,946)	(13,083)	(13,220)	(13,357)	(13,493)	(13,630)	(13,767)	(13,904)	(13,083)
13	3802	SERVICES - OTHER	9.2%	(31,778)	(32,255)	(32,732)	(33,209)	(33,685)	(34,162)	(34,639)	(35,116)	(35,593)	(36,070)	(36,547)	(37,023)	(37,500)	(34,639)
14	380G	SERVICES - GRIP	2.2%	82,925	82,460	81,994	81,529	81,063	80,598	80,132	79,667	79,201	78,736	78,270	77,804	77,339	80,132
15	381	METERS	3.6%	(39,257)	(39,707)	(40,156)	(40,605)	(41,055)	(41,504)	(41,953)	(42,403)	(42,852)	(43,301)	(43,751)	(44,200)	(44,649)	(41,953)
16	3811	METERS - AMR EQUIPMENT	4.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	3.2%	7,127	6,957	6,786	6,616	6,445	6,275	6,104	5,934	5,763	5,593	5,422	5,252	5,081	6,104
18	3821	METER INSTALLATIONS - MTU/DCU	2.6%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	3.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	384	HOUSE REG-INST	2.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	385	IND MEAS & REG STAT EQUIP	2.3%	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)	(6,225)
22	387	OTHER EQUIPMENT	4.0%	(26,758)	(27,174)	(27,591)	(28,007)	(28,423)	(28,839)	(29,256)	(29,672)	(30,088)	(30,504)	(30,921)	(31,337)	(31,753)	(29,256)
23	389	LAND & LAND RIGHTS	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	2.3%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3910	OFFICE FURN & EQUIPMENT	7.1%	(334)	(362)	(390)	(418)	(445)	(473)	(501)	(529)	(557)	(585)	(613)	(641)	(669)	(501)
26	3911	COMPUTER AND PERIPHERY	10.0%	-	-	(25)	(84)	(184)	(351)	(585)	(886)	(1,261)	(1,713)	(2,239)	(2,840)	(3,509)	(1,052)
27	3912	COMPUTER HARDWARE	10.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	5.0%	270	270	270	270	270	270	270	270	270	270	270	270	270	270
29	3914	SYSTEM SOFTWARE	10.0%	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)	(919)
30	392	TRANSPORTATION EQUIPMENT	8.4%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	17.4%	(4,872)	(5,278)	(5,684)	(6,090)	(6,496)	(6,902)	(7,308)	(7,714)	(8,120)	(8,526)	(8,932)	(9,338)	(9,744)	(7,308)
32	3922	AUTOS & TRUCKS	8.4%	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
33	3924	TRANSPORTATION - OTHER	5.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	3.8%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	6.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396	POWER OPERATED EQUIPMENT	5.1%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	7.7%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	5.9%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39		DEPRECIATION RESERVE		<u>\$ (280,154)</u>	<u>\$ (284,030)</u>	<u>\$ (287,931)</u>	<u>\$ (291,866)</u>	<u>\$ (295,842)</u>	<u>\$ (299,886)</u>	<u>\$ (303,996)</u>	<u>\$ (308,173)</u>	<u>\$ (312,425)</u>	<u>\$ (316,752)</u>	<u>\$ (321,154)</u>	<u>\$ (325,632)</u>	<u>\$ (330,177)</u>	<u>\$ (304,463)</u>
35	108.02	R.W.I.P		-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	108	TOTAL DEPRECIATION RESERVE		<u>\$ (280,154)</u>	<u>\$ (284,030)</u>	<u>\$ (287,931)</u>	<u>\$ (291,866)</u>	<u>\$ (295,842)</u>	<u>\$ (299,886)</u>	<u>\$ (303,996)</u>	<u>\$ (308,173)</u>	<u>\$ (312,425)</u>	<u>\$ (316,752)</u>	<u>\$ (321,154)</u>	<u>\$ (325,632)</u>	<u>\$ (330,177)</u>	<u>\$ (304,463)</u>
37		TOTAL AMORTIZATION RESERVE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
38		TOTAL DEPR/AMORT RESERVE		<u>\$ (280,154)</u>	<u>\$ (284,030)</u>	<u>\$ (287,931)</u>	<u>\$ (291,866)</u>	<u>\$ (295,842)</u>	<u>\$ (299,886)</u>	<u>\$ (303,996)</u>	<u>\$ (308,173)</u>	<u>\$ (312,425)</u>	<u>\$ (316,752)</u>	<u>\$ (321,154)</u>	<u>\$ (325,632)</u>	<u>\$ (330,177)</u>	<u>\$ (304,463)</u>

FPUC-Rate 0625275

Schedule G-1 FPUC

Amortization / Recovery Reserve Balances

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Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances
for each account or sub-account for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	(14,718,446)	(14,816,095)	(14,913,742)	(15,011,389)	(15,109,036)	(15,206,683)	(15,304,330)	(15,401,978)	(15,499,625)	(15,597,272)	(15,694,919)	(15,792,566)	(15,890,213)	(15,304,330)
9		TOTAL	<u>\$ (14,846,088)</u>	<u>\$ (14,943,737)</u>	<u>\$ (15,041,384)</u>	<u>\$ (15,139,031)</u>	<u>\$ (15,236,678)</u>	<u>\$ (15,334,325)</u>	<u>\$ (15,431,972)</u>	<u>\$ (15,529,620)</u>	<u>\$ (15,627,267)</u>	<u>\$ (15,724,914)</u>	<u>\$ (15,822,561)</u>	<u>\$ (15,920,208)</u>	<u>\$ (16,017,855)</u>	<u>\$ (15,431,972)</u>

FPUC-Rate 0625276

Schedule G-1 CENTRAL FLORIDA GAS

Amortization / Recovery Reserve Balances

Page 13 of 28

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances
for each account or sub-account for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/2022
Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)
2	302	FRANCHISES AND CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)

FPUC-Rate 0625277

Schedule G-1 INDIANTOWN

Amortization / Recovery Reserve Balances

Page 13 of 28

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances
for each account or sub-account for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	(567,605)	(571,748)	(575,891)	(580,034)	(584,177)	(588,320)	(592,463)	(596,606)	(600,749)	(604,892)	(609,035)	(613,178)	(617,321)	(592,463)
9		TOTAL	\$ (567,605)	\$ (571,748)	\$ (575,891)	\$ (580,034)	\$ (584,177)	\$ (588,320)	\$ (592,463)	\$ (596,606)	\$ (600,749)	\$ (604,892)	\$ (609,035)	\$ (613,178)	\$ (617,321)	\$ (592,463)

FPUC-Rate 0625278

Schedule G-1 FORT MEADE

Amortization / Recovery Reserve Balances

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Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances
for each account or sub-account for the historic base year + 1.

Type of Data Shown:
Historic Base Yr + 1: 12/31/2022
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FPUC-Rate 0625279

Schedule G-1 FPUC

Amortization / Recovery Reserve Balances

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Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)	(127,642)
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>	<u>\$ (127,642)</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	(15,890,213)	(15,987,860)	(16,085,508)	(16,183,155)	(16,280,802)	(16,378,449)	(16,476,096)	(16,573,743)	(16,671,390)	(16,769,038)	(16,866,685)	(16,964,332)	(17,061,979)	(16,476,096)
			<u>\$ (16,017,855)</u>	<u>\$ (16,115,502)</u>	<u>\$ (16,213,150)</u>	<u>\$ (16,310,797)</u>	<u>\$ (16,408,444)</u>	<u>\$ (16,506,091)</u>	<u>\$ (16,603,738)</u>	<u>\$ (16,701,385)</u>	<u>\$ (16,799,032)</u>	<u>\$ (16,896,680)</u>	<u>\$ (16,994,327)</u>	<u>\$ (17,091,974)</u>	<u>\$ (17,189,621)</u>	<u>\$ (16,603,738)</u>
9		TOTAL														

FPUC-Rate 0625280

Schedule G-1 CENTRAL FLORIDA GAS

Amortization / Recovery Reserve Balances

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Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances
for each account or sub-account for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)	\$ (23,328)
2	302	FRANCHISES AND CONSENTS	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)	(14,132)
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)	\$ (37,460)

FPUC-Rate 0625281

Schedule G-1 INDIANTOWN

Amortization / Recovery Reserve Balances

Page 14 of 28

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances for each account or sub-account for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: M. Napier

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	(617,321)	(621,464)	(625,607)	(629,750)	(633,893)	(638,036)	(642,179)	(646,322)	(650,465)	(654,608)	(658,751)	(662,894)	(667,037)	(642,179)
			<u>\$ (617,321)</u>	<u>\$ (621,464)</u>	<u>\$ (625,607)</u>	<u>\$ (629,750)</u>	<u>\$ (633,893)</u>	<u>\$ (638,036)</u>	<u>\$ (642,179)</u>	<u>\$ (646,322)</u>	<u>\$ (650,465)</u>	<u>\$ (654,608)</u>	<u>\$ (658,751)</u>	<u>\$ (662,894)</u>	<u>\$ (667,037)</u>	<u>\$ (642,179)</u>
9		TOTAL														

FPUC-Rate 0625282

Schedule G-1 FORT MEADE

Amortization / Recovery Reserve Balances

Page 14 of 28

Florida Public Service Commission

Explanation: Provide the amortization/recovery reserve balances
for each account or sub-account for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: M. Napier

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	13 Month Average
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES AND CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	303.01	CUSTOMIZED SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374.02	LAND RIGHTS / EASEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	386.08	OTHR PROP CUST PREM - CNG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	390.02	STRUCTURES & IMPROVEMENTS - Leasehold	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		SUBTOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	115.01	ACCUM PROV/AMORT-GP ACQ ADJ	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

FPUC-Rate 0625283

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/22)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/22)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	305	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	\$ -	12 months ended 12/31/22	\$ -	-
2	374	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
3	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	43,375	12 months ended 12/31/22	-	-
4	3761	MAINS - PLASTICS	12 months ended 12/31/22	8,325,621	12 months ended 12/31/22	(840,888)	-
5	3762	MAINS - STEEL	12 months ended 12/31/22	174,444	12 months ended 12/31/22	(560,383)	-
6	376G	MAINS - GRIP	12 months ended 12/31/22	5,373,897	12 months ended 12/31/22	-	-
7	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/22	1,093,250	12 months ended 12/31/22	-	-
8	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
9	3801	SERVICES - PLASTIC	12 months ended 12/31/22	2,771,688	12 months ended 12/31/22	(300,377)	-
10	3802	SERVICES - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	(445,488)	-
11	380G	SERVICES - GRIP	12 months ended 12/31/22	4,110,685	12 months ended 12/31/22	-	-
12	381	METERS	12 months ended 12/31/22	802,040	12 months ended 12/31/22	(87,313)	-
13	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
14	382	METER & REGULATOR INST.	12 months ended 12/31/22	199,507	12 months ended 12/31/22	-	-
15	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
16	383	HOUSE REGULATORS	12 months ended 12/31/22	136,638	12 months ended 12/31/22	(3,271)	-
17	384	HOUSE REG-INST	12 months ended 12/31/22	22,167	12 months ended 12/31/22	-	-
18	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/22	690,125	12 months ended 12/31/22	(45,547)	-
19	387	OTHER EQUIPMENT	12 months ended 12/31/22	574,600	12 months ended 12/31/22	-	-
20	389	LAND & LAND RIGHTS	12 months ended 12/31/22	460,000	12 months ended 12/31/22	-	-
21	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	2,106,788	12 months ended 12/31/22	-	-
22	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/22	1,116,216	12 months ended 12/31/22	(4,054)	-
23	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
24	3912	COMPUTER HARDWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	(1,166)	-
25	3913	FURNITURE AND FIXTURES	12 months ended 12/31/22	100,000	12 months ended 12/31/22	(44,972)	-
26	3914	SYSTEM SOFTWARE	12 months ended 12/31/22	86,500	12 months ended 12/31/22	-	-
27	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/22	215,000	12 months ended 12/31/22	(58,922)	-
29	3922	AUTOS & TRUCKS	12 months ended 12/31/22	590,404	12 months ended 12/31/22	(223,102)	-
30	3924	TRANSPORTATION - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
31	393	STORES EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	(524)	-
32	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/22	235,504	12 months ended 12/31/22	(27,049)	-
33	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/22	87,195	12 months ended 12/31/22	-	-
34	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/22	11,000	12 months ended 12/31/22	(2,925)	-
35	398	MISC EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	(10,705)	-
36		TOTAL		<u>\$ 29,326,645</u>		<u>\$ (2,656,687)</u>	<u>\$ -</u>

FPUC-Rate 0625284

Schedule G-1 CENTRAL FLORIDA GAS

Calculation Of The Projected Test Year - Rate Base

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Florida Public Service Commission

Explanation: Provide a detailed construction budget
for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/22)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/22)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	305	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	\$ -	12 months ended 12/31/22	\$ -	
2	374	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
3	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
4	3761	MAINS - PLASTICS	12 months ended 12/31/22	2,027,369	12 months ended 12/31/22	(204,766)	
5	3762	MAINS - STEEL	12 months ended 12/31/22	57,688	12 months ended 12/31/22	(5,826)	
6	376G	MAINS - GRIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
7	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/22	959,400	12 months ended 12/31/22	-	
8	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/22	34,138	12 months ended 12/31/22	-	
9	3801	SERVICES - PLASTIC	12 months ended 12/31/22	749,478	12 months ended 12/31/22	(81,223)	
10	3802	SERVICES - OTHER	12 months ended 12/31/22	34,605	12 months ended 12/31/22	(3,750)	
11	380G	SERVICES - GRIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
12	381	METERS	12 months ended 12/31/22	173,108	12 months ended 12/31/22	(7,007)	
13	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
14	382	METER & REGULATOR INST.	12 months ended 12/31/22	49,138	12 months ended 12/31/22	-	
15	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
16	383	HOUSE REGULATORS	12 months ended 12/31/22	31,184	12 months ended 12/31/22	(1,260)	
17	384	HOUSE REG-INST	12 months ended 12/31/22	5,460	12 months ended 12/31/22	-	
18	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
19	387	OTHER EQUIPMENT	12 months ended 12/31/22	400,000	12 months ended 12/31/22	-	
20	389	LAND & LAND RIGHTS	12 months ended 12/31/22	65,000	12 months ended 12/31/22	-	
21	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	1,200,000	12 months ended 12/31/22	-	
22	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/22	28,653	12 months ended 12/31/22	(42,782)	
23	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
24	3912	COMPUTER HARDWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	(4,086)	
25	3913	FURNITURE AND FIXTURES	12 months ended 12/31/22	50,000	12 months ended 12/31/22	-	
26	3914	SYSTEM SOFTWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
27	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
29	3922	AUTOS & TRUCKS	12 months ended 12/31/22	183,489	12 months ended 12/31/22	(64,222)	
30	3924	TRANSPORTATION - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
31	393	STORES EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
32	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/22	36,000	12 months ended 12/31/22	(2,426)	
33	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
34	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	(293,291)	
35	398	MISC EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
36		TOTAL		\$ 6,084,709		\$ (710,638)	\$ -

FPUC-Rate 0625285

Florida Public Service Commission

Explanation: Provide a detailed construction budget
for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/22)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/22)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	305	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	\$ -	12 months ended 12/31/22	\$ -	
2	374	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
3	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
4	3761	MAINS - PLASTICS	12 months ended 12/31/22	62,469	12 months ended 12/31/22	-	
5	3762	MAINS - STEEL	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
6	376G	MAINS - GRIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
7	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/22	8,775	12 months ended 12/31/22	-	
8	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
9	3801	SERVICES - PLASTIC	12 months ended 12/31/22	2,718	12 months ended 12/31/22	(4,780)	
10	3802	SERVICES - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
11	380G	SERVICES - GRIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
12	381	METERS	12 months ended 12/31/22	471	12 months ended 12/31/22	-	
13	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
14	382	METER & REGULATOR INST.	12 months ended 12/31/22	167	12 months ended 12/31/22	-	
15	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
16	383	HOUSE REGULATORS	12 months ended 12/31/22	90	12 months ended 12/31/22	-	
17	384	HOUSE REG-INST	12 months ended 12/31/22	19	12 months ended 12/31/22	-	
18	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
19	387	OTHER EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
20	389	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
21	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
22	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
23	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
24	3912	COMPUTER HARDWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
25	3913	FURNITURE AND FIXTURES	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
26	3914	SYSTEM SOFTWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	(2,709)	
27	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
29	3922	AUTOS & TRUCKS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
30	3924	TRANSPORTATION - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
31	393	STORES EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
32	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
33	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
34	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	
35	398	MISC EQUIP	12 months ended 12/31/22	500	12 months ended 12/31/22	(9,472)	
36		TOTAL		<u>\$ 75,208</u>		<u>\$ (16,961)</u>	<u>\$ -</u>

FPUC-Rate 0625286

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/2022
 Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/22)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/22)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	305	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	\$ -	12 months ended 12/31/22	\$ -	-
2	374	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
3	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
4	3761	MAINS - PLASTICS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
5	3762	MAINS - STEEL	12 months ended 12/31/22	-	12 months ended 12/31/22	-	(966)
6	376G	MAINS - GRIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
7	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
8	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
9	3801	SERVICES - PLASTIC	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
10	3802	SERVICES - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
11	380G	SERVICES - GRIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
12	381	METERS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
13	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
14	382	METER & REGULATOR INST.	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
15	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
16	383	HOUSE REGULATORS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
17	384	HOUSE REG-INST	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
18	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
19	387	OTHER EQUIPMENT	12 months ended 12/31/22	100,500	12 months ended 12/31/22	-	-
20	389	LAND & LAND RIGHTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
21	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
22	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
23	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
24	3912	COMPUTER HARDWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
25	3913	FURNITURE AND FIXTURES	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
26	3914	SYSTEM SOFTWARE	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
27	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
28	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
29	3922	AUTOS & TRUCKS	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
30	3924	TRANSPORTATION - OTHER	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
31	393	STORES EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
32	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
33	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
34	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
35	398	MISC EQUIP	12 months ended 12/31/22	-	12 months ended 12/31/22	-	-
36		TOTAL		\$ 100,500		\$ (966)	\$ -

FPUC-Rate 0625287

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/2022
 Witness: J. Bennett

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	21,687	-	-	21,687	-	-	-	-	-	-	43,375
7	3761	MAINS - PLASTICS	142,429	189,905	2,258,078	379,810	379,810	1,820,373	427,286	427,286	485,656	427,286	379,810	1,007,894	8,325,621
8	3762	MAINS - STEEL	-	-	174,444	-	-	-	-	-	-	-	-	-	174,444
9	376G	MAINS - GRIP	879,049	966,348	1,718,500	755,000	540,000	265,000	250,000	-	-	-	-	-	5,373,897
10	378	MEAS & REG STATION EQUIP-GEN	-	-	40,250	-	-	-	-	-	-	-	-	1,053,000	1,093,250
11	379	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3801	SERVICES - PLASTIC	83,151	110,868	138,584	221,735	221,735	221,735	249,452	249,452	249,452	249,452	221,735	554,338	2,771,688
13	3802	SERVICES - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	192,112	218,573	1,050,000	550,000	550,000	450,000	400,000	300,000	300,000	100,000	-	-	4,110,685
15	381	METERS	24,061	32,082	40,102	64,163	64,163	64,163	72,184	72,184	72,184	72,184	64,163	160,408	802,040
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	5,985	7,980	9,975	15,961	15,961	15,961	17,956	17,956	17,956	17,956	15,961	39,901	199,507
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	4,099	5,466	6,832	10,931	10,931	10,931	12,297	12,297	12,297	12,297	10,931	27,328	136,638
20	384	HOUSE REG-INST	665	887	1,108	1,773	1,773	1,773	1,995	1,995	1,995	1,995	1,773	4,433	22,167
21	385	IND MEAS & REG STAT EQUIP	20,490	27,319	37,718	54,639	54,639	58,208	61,469	61,469	61,469	61,469	54,639	136,597	690,125
22	387	OTHER EQUIPMENT	17,238	22,984	28,730	45,968	45,968	45,968	51,714	51,714	51,714	51,714	45,968	114,920	574,600
23	389	LAND & LAND RIGHTS	38,333	38,333	38,333	38,333	38,333	38,333	38,333	38,333	38,334	38,334	38,334	38,334	460,000
24	390	STRUCTURES & IMPROVEMENTS	-	-	153,394	-	-	153,394	-	-	-	-	-	1,800,000	2,106,788
25	3910	OFFICE FURN & EQUIPMENT	2,550	3,400	4,250	6,800	1,038,016	6,800	7,650	7,650	7,650	7,650	6,800	17,000	1,116,216
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	3,000	4,000	5,000	8,000	8,000	8,000	9,000	9,000	9,000	9,000	8,000	20,000	100,000
29	3914	SYSTEM SOFTWARE	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
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	215,000	-	-	215,000
32	3922	AUTOS & TRUCKS	-	-	22,587	-	-	6,066	-	-	-	561,750	-	-	590,404
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	6,582	8,776	19,022	17,552	17,552	25,604	19,746	19,746	19,746	19,746	17,552	43,880	235,504
36	396	POWER OPERATED EQUIPMENT	-	-	43,597	-	-	43,597	-	-	-	-	-	-	87,195
37	397	COMMUNICATION EQUIPMENT	-	-	5,500	-	-	5,500	-	-	-	-	-	-	11,000
38	398	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
39		TOTAL ADDITIONS	\$ 1,422,338	\$ 1,640,380	\$ 5,822,019	\$ 2,177,585	\$ 2,993,801	\$ 3,270,014	\$ 1,626,866	\$ 1,276,866	\$ 1,335,237	\$ 1,853,617	\$ 872,586	\$ 5,035,334	\$ 29,326,645

FPUC-Rate 0625288

Schedule G-1 CENTRAL FLORIDA GAS

Monthly Plant Additions

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Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	46,651	53,449	340,009	80,643	80,643	360,405	87,441	87,441	323,911	87,441	80,643	398,693	2,027,369
8	3762	MAINS - STEEL	-	-	28,844	-	-	28,844	-	-	-	-	-	-	57,688
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	28,782	38,376	47,970	76,752	76,752	76,752	86,346	86,346	86,346	86,346	76,752	191,880	959,400
11	379	MEAS & REG STATION EQUIP-GATE	-	-	17,069	-	-	17,069	-	-	-	-	-	-	34,138
12	3801	SERVICES - PLASTIC	23,506	30,809	38,112	60,022	60,022	60,022	67,325	67,325	67,325	67,325	60,022	147,661	749,478
13	3802	SERVICES - OTHER	-	-	17,302	-	-	17,302	-	-	-	-	-	-	34,605
14	380G	SERVICES - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	5,304	7,015	8,725	13,856	13,856	13,856	15,566	15,566	15,566	15,566	13,856	34,379	173,108
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	4,095	49,138
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	2,599	31,184
20	384	HOUSE REG-INST	455	455	455	455	455	455	455	455	455	455	455	455	5,460
21	385	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387	OTHER EQUIPMENT	12,000	16,000	20,000	32,000	32,000	32,000	36,000	36,000	36,000	36,000	32,000	80,000	400,000
23	389	LAND & LAND RIGHTS	1,950	2,600	3,250	5,200	5,200	5,200	5,850	5,850	5,850	5,850	5,200	13,000	65,000
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	1,200,000	1,200,000
25	3910	OFFICE FURN & EQUIPMENT	750	1,000	1,250	2,000	5,653	2,000	2,250	2,250	2,250	2,250	2,000	5,000	28,653
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	1,500	2,000	2,500	4,000	4,000	4,000	4,500	4,500	4,500	4,500	4,000	10,000	50,000
29	3914	SYSTEM SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	-	-	31,744	-	-	31,744	-	-	-	120,000	-	-	183,489
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	1,080	1,440	1,800	2,880	2,880	2,880	3,240	3,240	3,240	3,240	2,880	7,200	36,000
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
39		TOTAL ADDITIONS	\$ 128,672	\$ 159,838	\$ 565,725	\$ 284,501	\$ 288,154	\$ 659,222	\$ 315,667	\$ 315,667	\$ 552,136	\$ 435,667	\$ 284,501	\$ 2,094,960	\$ 6,084,709

FPUC-Rate 0625289

Schedule G-1 INDIANTOWN

Monthly Plant Additions

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Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:
 Historic Base Year + 1: 12/31/2022
 Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	1,874	2,499	3,123	4,998	4,998	4,998	5,622	5,622	5,622	5,622	4,998	12,494	62,469
8	3762	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	263	351	439	702	702	702	790	790	790	790	702	1,755	8,775
11	379	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3801	SERVICES - PLASTIC	227	226	227	226	227	226	227	226	227	226	227	226	2,718
13	3802	SERVICES - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	14	19	24	38	38	38	42	42	42	42	38	94	471
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	5	7	8	13	13	13	15	15	15	15	13	33	167
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	3	4	5	7	7	7	8	8	8	8	7	18	90
20	384	HOUSE REG-INST	1	1	1	1	1	1	2	2	2	2	1	4	19
21	385	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	389	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3910	OFFICE FURN & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3914	SYSTEM SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	15	20	25	40	40	40	45	45	45	45	40	100	500
39		TOTAL ADDITIONS	\$ 2,401	\$ 3,126	\$ 3,851	\$ 6,026	\$ 6,026	\$ 6,026	\$ 6,751	\$ 6,751	\$ 6,751	\$ 6,751	\$ 6,026	\$ 14,724	\$ 75,208

FPUC-Rate 0625290

Schedule G-1 FORT MEADE

Monthly Plant Additions

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Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
7	3761	MAINS - PLASTICS	-	-	-	-	-	-	-	-	-	-	-	-	-
8	3762	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	-
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	378	MEAS & REG STATION EQUIP-GEN	-	-	-	-	-	-	-	-	-	-	-	-	-
11	379	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	-
12	3801	SERVICES - PLASTIC	-	-	-	-	-	-	-	-	-	-	-	-	-
13	3802	SERVICES - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
14	380G	SERVICES - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	-
15	381	METERS	-	-	-	-	-	-	-	-	-	-	-	-	-
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
17	382	METER & REGULATOR INST.	-	-	-	-	-	-	-	-	-	-	-	-	-
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	-
19	383	HOUSE REGULATORS	-	-	-	-	-	-	-	-	-	-	-	-	-
20	384	HOUSE REG-INST	-	-	-	-	-	-	-	-	-	-	-	-	-
21	385	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
22	387	OTHER EQUIPMENT	3,015	4,020	5,025	8,040	8,040	8,040	9,045	9,045	9,045	9,045	8,040	20,100	100,500
23	389	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	-
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-
25	3910	OFFICE FURN & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	-
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
28	3913	FURNITURE AND FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-	-
29	3914	SYSTEM SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	-
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	-
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	-
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	-
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
35	394	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
38	398	MISC EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	-
39		TOTAL ADDITIONS	\$ 3,015	\$ 4,020	\$ 5,025	\$ 8,040	\$ 8,040	\$ 8,040	\$ 9,045	\$ 9,045	\$ 9,045	\$ 9,045	\$ 8,040	\$ 20,100	\$ 100,500

FPUC-Rate 0625291

Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(14,385)	(19,180)	(228,066)	(38,361)	(38,361)	(183,858)	(43,156)	(43,156)	(49,051)	(43,156)	(38,361)	(101,797)	(840,888)
8	3762	MAINS - STEEL	(88,784)	(97,601)	(191,188)	(76,255)	(54,540)	(26,765)	(25,250)	0	0	0	0	0	(560,383)
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(9,011)	(12,015)	(15,019)	(24,030)	(24,030)	(24,030)	(27,034)	(27,034)	(27,034)	(27,034)	(24,030)	(60,076)	(300,377)
13	3802	SERVICES - OTHER	(20,820)	(23,688)	(113,792)	(59,605)	(59,605)	(48,768)	(43,349)	(32,512)	(32,512)	(10,837)	0	0	(445,488)
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	(2,619)	(3,493)	(4,366)	(6,985)	(6,985)	(6,985)	(7,858)	(7,858)	(7,858)	(7,858)	(6,985)	(17,463)	(87,313)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(98)	(131)	(164)	(262)	(262)	(262)	(294)	(294)	(294)	(294)	(262)	(654)	(3,271)
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	(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)
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	(4,054)	(4,054)
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	(1,166)	(1,166)
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	(44,972)	(44,972)
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	(58,922)	0	0	(58,922)
32	3922	AUTOS & TRUCKS	0	0	(16,075)	0	0	(10,289)	0	0	0	(196,738)	0	0	(223,102)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	(524)	(524)
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	(27,049)	(27,049)
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	(2,925)	(2,925)
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	(10,705)	(10,705)
39		TOTAL RETIREMENTS	\$ (137,069)	\$ (157,911)	\$ (571,159)	\$ (209,104)	\$ (187,389)	\$ (304,799)	\$ (150,998)	\$ (114,911)	\$ (120,806)	\$ (348,896)	\$ (73,244)	\$ (280,401)	\$ (2,656,687)

FPUC-Rate 0625292

Schedule G-1 CENTRAL FLORIDA GAS

Monthly Plant Retirements

Page 25 of 28

Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Division of Chesapeake Utilities Corporation

Docket No. 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(4,712)	(5,398)	(34,341)	(8,145)	(8,145)	(36,401)	(8,832)	(8,832)	(32,715)	(8,832)	(8,145)	(40,268)	(204,766)
8	3762	MAINS - STEEL	0	0	(2,913)	0	0	(2,913)	0	0	0	0	0	0	(5,826)
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(2,547)	(3,339)	(4,130)	(6,505)	(6,505)	(6,505)	(7,296)	(7,296)	(7,296)	(7,296)	(6,505)	(16,003)	(81,223)
13	3802	SERVICES - OTHER	0	0	(1,875)	0	0	(1,875)	0	0	0	0	0	0	(3,750)
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	(215)	(284)	(353)	(561)	(561)	(561)	(630)	(630)	(630)	(630)	(561)	(1,391)	(7,007)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(1,260)
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	(42,782)	(42,782)
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	(4,086)	(4,086)
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	(11,111)	0	0	(11,111)	0	0	0	(42,000)	0	0	(64,222)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	(2,426)	(2,426)
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	(293,291)	(293,291)
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL RETIREMENTS	\$ (7,579)	\$ (9,126)	\$ (54,828)	\$ (15,316)	\$ (15,316)	\$ (59,471)	\$ (16,863)	\$ (16,863)	\$ (40,746)	\$ (58,863)	\$ (15,316)	\$ (400,351)	\$ (710,638)

FPUC-Rate 0625293

Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No. 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	0	0	(4,780)	0	0	0	0	0	0	0	0	0	(4,780)
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	(2,709)	(2,709)
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	(9,472)	(9,472)
39		TOTAL RETIREMENTS	\$ -	\$ -	\$ (4,780)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,181)	\$ (16,961)

FPUC-Rate 0625294

Schedule G-1 FORT MEADE

Monthly Plant Retirements

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Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the historic base year + 1.

Type of Data Shown:
Historic Base Year + 1: 12/31/2022
Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No. 20220067-GU

Line No.	A/C No.	Description	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3762	MAINS - STEEL	0	0	(966)	0	0	0	0	0	0	0	0	0	(966)
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL RETIREMENTS	\$ -	\$ -	\$ (966)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (966)

FPUC-Rate 0625295

Schedule G-1 FPUC

Calculation of The Projected Test Year - Rate Base

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Florida Public Service Commission

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/23)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/23)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	374	LAND & LAND RIGHTS	12 months ended 12/31/23	\$ -	12 months ended 12/31/23	\$ -	\$ -
2	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
3	3761	MAINS - PLASTICS	12 months ended 12/31/23	8,533,947	12 months ended 12/31/23	(861,928)	-
4	3762	MAINS - STEEL	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
5	376G	MAINS - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
6	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/23	932,534	12 months ended 12/31/23	-	-
7	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/23	700,000	12 months ended 12/31/23	-	-
8	3801	SERVICES - PLASTIC	12 months ended 12/31/23	3,010,150	12 months ended 12/31/23	(326,223)	-
9	3802	SERVICES - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
10	380G	SERVICES - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
11	381	METERS	12 months ended 12/31/23	871,109	12 months ended 12/31/23	(94,835)	-
12	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
13	382	METER & REGULATOR INST.	12 months ended 12/31/23	216,583	12 months ended 12/31/23	-	-
14	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
15	383	HOUSE REGULATORS	12 months ended 12/31/23	148,340	12 months ended 12/31/23	(3,553)	-
16	384	HOUSE REG-INST	12 months ended 12/31/23	24,065	12 months ended 12/31/23	-	-
17	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
18	387	OTHER EQUIPMENT	12 months ended 12/31/23	623,400	12 months ended 12/31/23	-	-
19	389	LAND & LAND RIGHTS	12 months ended 12/31/23	145,000	12 months ended 12/31/23	-	-
20	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
21	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/23	85,000	12 months ended 12/31/23	-	-
22	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
23	3912	COMPUTER HARDWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	(38,328)	-
24	3913	FURNITURE AND FIXTURES	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
25	3914	SYSTEM SOFTWARE	12 months ended 12/31/23	24,500	12 months ended 12/31/23	(289,278)	-
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
27	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/23	360,000	12 months ended 12/31/23	(126,000)	-
28	3922	AUTOS & TRUCKS	12 months ended 12/31/23	517,303	12 months ended 12/31/23	(181,171)	-
29	3924	TRANSPORTATION - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
30	393	STORES EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
31	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/23	228,345	12 months ended 12/31/23	(13,376)	-
32	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	100,000	12 months ended 12/31/23	-	-
33	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
34	398	MISC EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	(101,238)	-
35		TOTAL		<u>\$ 16,520,275</u>		<u>\$ (2,035,930)</u>	<u>\$ -</u>

Supporting Schedules: G-1 p.27-28, G-6 p.1

Recap Schedules: G-1 p.10

FPUC-Rate 0625296

Schedule G-1 CENTRAL FLORIDA GAS

Calculation of The Projected Test Year - Rate Base

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Florida Public Service Commission

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/23)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/23)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	374	LAND & LAND RIGHTS	12 months ended 12/31/23	\$0	12 months ended 12/31/23	\$ -	\$0
2	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
3	3761	MAINS - PLASTICS	12 months ended 12/31/23	2,100,099	12 months ended 12/31/23	(212,110)	54,606
4	3762	MAINS - STEEL	12 months ended 12/31/23	-	12 months ended 12/31/23	(5,826)	-
5	376G	MAINS - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
6	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/23	994,500	12 months ended 12/31/23	-	-
7	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
8	3801	SERVICES - PLASTIC	12 months ended 12/31/23	814,425	12 months ended 12/31/23	(88,261)	58,636
9	3802	SERVICES - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
10	380G	SERVICES - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
11	381	METERS	12 months ended 12/31/23	187,977	12 months ended 12/31/23	(7,606)	7,143
12	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
13	382	METER & REGULATOR INST.	12 months ended 12/31/23	53,364	12 months ended 12/31/23	-	-
14	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
15	383	HOUSE REGULATORS	12 months ended 12/31/23	33,847	12 months ended 12/31/23	(1,368)	168
16	384	HOUSE REG-INST	12 months ended 12/31/23	5,929	12 months ended 12/31/23	-	-
17	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
18	387	OTHER EQUIPMENT	12 months ended 12/31/23	395,000	12 months ended 12/31/23	-	-
19	389	LAND & LAND RIGHTS	12 months ended 12/31/23	45,000	12 months ended 12/31/23	-	-
20	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
21	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/23	25,000	12 months ended 12/31/23	-	-
22	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
23	3912	COMPUTER HARDWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
24	3913	FURNITURE AND FIXTURES	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
25	3914	SYSTEM SOFTWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	(385,907)	-
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
27	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
28	3922	AUTOS & TRUCKS	12 months ended 12/31/23	120,000	12 months ended 12/31/23	(42,000)	-
29	3924	TRANSPORTATION - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
30	393	STORES EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
31	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/23	36,000	12 months ended 12/31/23	(208)	-
32	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
33	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	(12,053)	-
34	398	MISC EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
35		TOTAL		\$ 4,811,142		\$ (755,339) \$	120,553

FPUC-Rate 0625297

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/23)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/23)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	374	LAND & LAND RIGHTS	12 months ended 12/31/23	\$ -	12 months ended 12/31/23	\$ -	-
2	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
3	3761	MAINS - PLASTICS	12 months ended 12/31/23	64,364	12 months ended 12/31/23	-	-
4	3762	MAINS - STEEL	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
5	376G	MAINS - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
6	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
7	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
8	3801	SERVICES - PLASTIC	12 months ended 12/31/23	2,884	12 months ended 12/31/23	-	-
9	3802	SERVICES - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
10	380G	SERVICES - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
11	381	METERS	12 months ended 12/31/23	500	12 months ended 12/31/23	-	-
12	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
13	382	METER & REGULATOR INST.	12 months ended 12/31/23	177	12 months ended 12/31/23	-	-
14	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
15	383	HOUSE REGULATORS	12 months ended 12/31/23	96	12 months ended 12/31/23	-	-
16	384	HOUSE REG-INST	12 months ended 12/31/23	20	12 months ended 12/31/23	-	-
17	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
18	387	OTHER EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
19	389	LAND & LAND RIGHTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
20	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
21	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
22	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
23	3912	COMPUTER HARDWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
24	3913	FURNITURE AND FIXTURES	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
25	3914	SYSTEM SOFTWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	(72,088)	-
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
27	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
28	3922	AUTOS & TRUCKS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
29	3924	TRANSPORTATION - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
30	393	STORES EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
31	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
32	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
33	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
34	398	MISC EQUIP	12 months ended 12/31/23	250	12 months ended 12/31/23	(4,175)	-
35		TOTAL		<u>\$ 68,289</u>		<u>\$ (76,263)</u>	<u>\$ -</u>

FPUC-Rate 0625298

Florida Public Service Commission

Explanation: Provide a detailed construction budget for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	Acct. No.	Description of Proposed Purchases and / or Construction Projects	Date of Proposed Purchase or Constr. (12/31/23)	Purchase Price or Construction Cost	Date of Related Retirement (12/31/23)	Retirement Amount of Related Retirement	Removal Costs of Related Retirement
1	374	LAND & LAND RIGHTS	12 months ended 12/31/23	\$ -	12 months ended 12/31/23	\$ -	-
2	375	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
3	3761	MAINS - PLASTICS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
4	3762	MAINS - STEEL	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
5	376G	MAINS - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
6	378	MEAS & REG STATION EQUIP-GEN	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
7	379	MEAS & REG STATION EQUIP-GATE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
8	3801	SERVICES - PLASTIC	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
9	3802	SERVICES - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
10	380G	SERVICES - GRIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
11	381	METERS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
12	3811	METERS - AMR EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
13	382	METER & REGULATOR INST.	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
14	3821	METER INSTALLATIONS - MTU/DCU	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
15	383	HOUSE REGULATORS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
16	384	HOUSE REG-INST	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
17	385	IND MEAS & REG STAT EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
18	387	OTHER EQUIPMENT	12 months ended 12/31/23	100,250	12 months ended 12/31/23	-	-
19	389	LAND & LAND RIGHTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
20	390	STRUCTURES & IMPROVEMENTS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
21	3910	OFFICE FURN & EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
22	3911	COMPUTER AND PERIPHERY	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
23	3912	COMPUTER HARDWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
24	3913	FURNITURE AND FIXTURES	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
25	3914	SYSTEM SOFTWARE	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
26	392	TRANSPORTATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
27	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
28	3922	AUTOS & TRUCKS	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
29	3924	TRANSPORTATION - OTHER	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
30	393	STORES EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
31	394	TOOLS, SHOP, GARAGE EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
32	396	POWER OPERATED EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
33	397	COMMUNICATION EQUIPMENT	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
34	398	MISC EQUIP	12 months ended 12/31/23	-	12 months ended 12/31/23	-	-
35		TOTAL		<u>\$ 100,250</u>		<u>\$ -</u>	<u>\$ -</u>

FPUC-Rate 0625299

Florida Public Service Commission

Explanation: Provide the monthly plant additions
by account for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Bennett

Company: Florida Public Utilities Company

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
7	3761	MAINS - PLASTICS	150,991	190,212	229,431	347,089	347,089	347,089	386,308	386,308	2,492,308	386,308	347,089	2,923,724	\$8,533,947
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	\$0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	378	MEAS & REG STATION EQUIP-GEN	27,976	37,301	46,627	74,603	74,603	74,603	83,928	83,928	83,928	83,928	74,603	186,507	\$932,534
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	700,000	\$700,000
12	3801	SERVICES - PLASTIC	90,304	120,406	150,507	240,812	240,812	240,812	270,913	270,913	270,913	270,913	240,812	602,030	\$3,010,150
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	\$0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
15	381	METERS	26,133	34,844	43,555	69,689	69,689	69,689	78,400	78,400	78,400	78,400	69,689	174,222	\$871,109
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	382	METER & REGULATOR INST.	6,497	8,663	10,829	17,327	17,327	17,327	19,492	19,492	19,492	19,492	17,327	43,317	\$216,583
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	\$0
19	383	HOUSE REGULATORS	4,450	5,934	7,417	11,867	11,867	11,867	13,351	13,351	13,351	13,351	11,867	29,668	\$148,340
20	384	HOUSE REG-INST	722	963	1,203	1,925	1,925	1,925	2,166	2,166	2,166	2,166	1,925	4,813	\$24,065
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	387	OTHER EQUIPMENT	18,702	24,936	31,170	49,872	49,872	49,872	56,106	56,106	56,106	56,106	49,872	124,680	\$623,400
23	389	LAND & LAND RIGHTS	4,350	5,800	7,250	11,600	11,600	11,600	13,050	13,050	13,050	13,050	11,600	29,000	\$145,000
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
25	3910	OFFICE FURN & EQUIPMENT	2,550	3,400	4,250	6,800	6,800	6,800	7,650	7,650	7,650	7,650	6,800	17,000	\$85,000
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	\$0
29	3914	SYSTEM SOFTWARE	735	980	1,225	1,960	1,960	1,960	2,205	2,205	2,205	2,205	1,960	4,900	\$24,500
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	360,000	0	0	0	0	0	\$360,000
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	517,303	0	0	0	0	0	\$517,303
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	\$0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	394	TOOLS, SHOP, GARAGE EQUIP	6,850	9,134	11,417	18,268	18,268	18,268	20,551	20,551	20,551	20,551	18,268	45,669	\$228,345
36	396	POWER OPERATED EQUIPMENT	8,333	8,334	8,333	8,333	8,334	8,333	8,333	8,334	8,333	8,333	8,333	8,334	\$100,000
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
39		TOTAL ADDITIONS	\$ 348,595	\$ 450,907	\$ 553,215	\$ 860,144	\$ 860,145	\$ 860,144	\$ 1,839,756	\$ 962,455	\$ 3,068,454	\$ 962,454	\$ 860,144	\$ 4,893,863	\$ 16,520,275

FPUC-Rate 0625300

Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	79,807	97,657	115,507	169,058	169,058	169,058	186,908	186,908	186,908	186,908	169,058	383,262	2,100,099
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	29,835	39,780	49,725	79,560	79,560	79,560	89,505	89,505	89,505	89,505	79,560	198,900	994,500
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	25,543	33,479	41,415	65,223	65,223	65,223	73,160	73,160	73,160	73,160	65,223	160,457	814,425
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	5,760	7,617	9,474	15,046	15,046	15,046	16,903	16,903	16,903	16,903	15,046	37,331	187,977
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	53,364
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	2,821	33,847
20	384	HOUSE REG-INST	494	494	494	494	494	494	494	494	494	494	494	494	5,929
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	11,850	15,800	19,750	31,600	31,600	31,600	35,550	35,550	35,550	35,550	31,600	79,000	395,000
23	389	LAND & LAND RIGHTS	1,350	1,800	2,250	3,600	3,600	3,600	4,050	4,050	4,050	4,050	3,600	9,000	45,000
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	750	1,000	1,250	2,000	2,000	2,000	2,250	2,250	2,250	2,250	2,000	5,000	25,000
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	120,000	0	0	0	0	0	120,000
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	1,080	1,440	1,800	2,880	2,880	2,880	3,240	3,240	3,240	3,240	2,880	7,200	36,000
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL ADDITIONS	\$ 163,736	\$ 206,335	\$ 248,933	\$ 376,729	\$ 376,729	\$ 376,729	\$ 539,328	\$ 419,328	\$ 419,328	\$ 419,328	\$ 376,729	\$ 887,911	\$ 4,811,142

FPUC-Rate 0625301

Schedule G-1 INDIANTOWN

Monthly Plant Additions

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Florida Public Service Commission

Explanation: Provide the monthly plant additions by account for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	\$0
2	302	FRANCHISES & CONSENTS	-	-	-	-	-	-	-	-	-	-	-	-	0
3	303	MISC INTAGIBLE PLANT	-	-	-	-	-	-	-	-	-	-	-	-	0
4	305	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	0
5	374	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	0
6	375	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	0
7	3761	MAINS - PLASTICS	1,931	2,575	3,218	5,149	5,149	5,149	5,793	5,793	5,793	5,793	6,035	11,987	64,364
8	3762	MAINS - STEEL	-	-	-	-	-	-	-	-	-	-	-	-	0
9	376G	MAINS - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	0
10	378	MEAS & REG STATION EQUIP-GEN	-	-	-	-	-	-	-	-	-	-	-	-	0
11	379	MEAS & REG STATION EQUIP-GATE	-	-	-	-	-	-	-	-	-	-	-	-	0
12	3801	SERVICES - PLASTIC	240	240	240	240	240	240	240	240	240	240	240	240	2,884
13	3802	SERVICES - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
14	380G	SERVICES - GRIP	-	-	-	-	-	-	-	-	-	-	-	-	0
15	381	METERS	15	20	25	40	40	40	45	45	45	45	40	100	500
16	3811	METERS - AMR EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	0
17	382	METER & REGULATOR INST.	5	7	9	14	14	14	16	16	16	16	14	35	177
18	3821	METER INSTALLATIONS - MTU/DCU	-	-	-	-	-	-	-	-	-	-	-	-	0
19	383	HOUSE REGULATORS	3	4	5	8	8	8	9	9	9	9	8	19	96
20	384	HOUSE REG-INST	1	1	1	2	2	2	2	2	2	2	2	4	20
21	385	IND MEAS & REG STAT EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	0
22	387	OTHER EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	0
23	389	LAND & LAND RIGHTS	-	-	-	-	-	-	-	-	-	-	-	-	0
24	390	STRUCTURES & IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	0
25	3910	OFFICE FURN & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	0
26	3911	COMPUTER AND PERIPHERY	-	-	-	-	-	-	-	-	-	-	-	-	0
27	3912	COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	0
28	3913	FURNITURE AND FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-	0
29	3914	SYSTEM SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	0
30	392	TRANSPORTATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	-	-	-	-	-	-	-	-	-	-	-	-	0
32	3922	AUTOS & TRUCKS	-	-	-	-	-	-	-	-	-	-	-	-	0
33	3924	TRANSPORTATION - OTHER	-	-	-	-	-	-	-	-	-	-	-	-	0
34	393	STORES EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	0
35	394	TOOLS, SHOP, GARAGE EQUIP	-	-	-	-	-	-	-	-	-	-	-	-	0
36	396	POWER OPERATED EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	0
37	397	COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	0
38	398	MISC EQUIP	8	10	13	20	20	20	23	23	23	23	20	50	250
39		TOTAL ADDITIONS	\$ 2,203	\$ 2,857	\$ 3,510	\$ 5,473	\$ 5,473	\$ 5,473	\$ 6,127	\$ 6,127	\$ 6,127	\$ 6,127	\$ 6,358	\$ 12,436	\$ 68,289

FPUC-Rate 0625302

Schedule G-1 FORT MEADE

Monthly Plant Additions

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Florida Public Service Commission

Explanation: Provide the monthly plant additions
by account for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	3,008	4,010	5,013	8,020	8,020	8,020	9,023	9,023	9,023	9,023	8,020	20,050	100,250
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL ADDITIONS	\$ 3,008	\$ 4,010	\$ 5,013	\$ 8,020	\$ 8,020	\$ 8,020	\$ 9,023	\$ 9,023	\$ 9,023	\$ 9,023	\$ 8,020	\$ 20,050	\$ 100,250

FPUC-Rate 0625303

Schedule G-1 FPUC

Monthly Plant Retirements

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Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the projected test year.

Type of Data Shown:

Projected Test Year: 12/31/2023

Company: Florida Public Utilities Company

Witness: J. Bennett

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
7	3761	MAINS - PLASTICS	(15,250)	(19,211)	(23,173)	(35,056)	(35,056)	(35,056)	(39,017)	(39,017)	(251,723)	(39,017)	(35,056)	(295,296)	(\$861,928)
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	\$0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	\$0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	\$0
12	3801	SERVICES - PLASTIC	(9,787)	(13,049)	(16,311)	(26,098)	(26,098)	(26,098)	(29,360)	(29,360)	(29,360)	(29,360)	(26,098)	(65,244)	(\$326,223)
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	\$0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
15	381	METERS	(2,845)	(3,793)	(4,742)	(7,587)	(7,587)	(7,587)	(8,535)	(8,535)	(8,535)	(8,535)	(7,587)	(18,967)	(\$94,835)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	\$0
19	383	HOUSE REGULATORS	(107)	(142)	(178)	(284)	(284)	(284)	(320)	(320)	(320)	(320)	(284)	(710)	(\$3,553)
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	\$0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	\$0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	\$0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	(38,328)	(\$38,328)
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	\$0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	(289,278)	(\$289,278)
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	(126,000)	0	0	0	0	0	(\$126,000)
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	(181,171)	0	0	0	0	0	(\$181,171)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	\$0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	\$0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	(13,376)	(\$13,376)
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	\$0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	(101,238)	(\$101,238)
															\$0
39		TOTAL RETIREMENTS	(\$27,989)	(\$36,195)	(\$44,404)	(\$69,025)	(\$69,025)	(\$69,025)	(\$384,403)	(\$77,232)	(\$289,938)	(\$77,232)	(\$69,025)	(\$822,437)	(\$2,035,930)

FPUC-Rate 0625304

Schedule G-1 CENTRAL FLORIDA GAS

Monthly Plant Retirements

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Florida Public Service Commission

Explanation: Provide the monthly plant retirements
by account for the projected test year.

Type of Data Shown:
Projected Test Year: 12/31/2023
Witness: J. Bennett

Company: Florida Division of Chesapeake Utilities Corporation

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	(8,060)	(9,863)	(11,666)	(17,075)	(17,075)	(17,075)	(18,878)	(18,878)	(18,878)	(18,878)	(17,075)	(38,709)	(212,110)
8	3762	MAINS - STEEL	0	0	(2,913)	0	0	(2,913)	0	0	0	0	0	0	(5,826)
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	(2,768)	(3,628)	(4,488)	(7,068)	(7,068)	(7,068)	(7,929)	(7,929)	(7,929)	(7,929)	(7,068)	(17,389)	(88,261)
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	(233)	(308)	(383)	(609)	(609)	(609)	(684)	(684)	(684)	(684)	(609)	(1,510)	(7,606)
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(114)	(1,368)
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	(385,907)	(385,907)
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	(42,000)	0	0	0	0	0	(42,000)
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	(208)	(208)
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	(12,053)	(12,053)
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL RETIREMENTS	(\$11,175)	(\$13,913)	(\$19,564)	(\$24,866)	(\$24,866)	(\$27,779)	(\$69,605)	(\$27,605)	(\$27,605)	(\$27,605)	(\$24,866)	(\$455,890)	(\$755,339)

FPUC-Rate 0625305

Schedule G-1 INDIANTOWN

Monthly Plant Retirements

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Florida Public Service Commission

Explanation: Provide the monthly plant retirements by account for the projected test year.

Type of Data Shown: Projected Test Year: 12/31/2023
Witness: J. Bennett

Company: Florida Public Utilities Company Indiantown Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	(72,088)	(72,088)
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	(4,175)	(4,175)
39		TOTAL RETIREMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$76,263)	(\$76,263)

FPUC-Rate 0625306

Schedule G-1 FORT MEADE

Monthly Plant Retirements

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Florida Public Service Commission

Explanation: Provide the monthly plant retirements by account for the projected test year.

Type of Data Shown:
 Projected Test Year: 12/31/2023
 Witness: J. Bennett

Company: Florida Public Utilities Company Ft. Meade Division

Docket No.: 20220067-GU

Line No.	A/C No.	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	TOTAL
1	301	ORGANIZATION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	302	FRANCHISES & CONSENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	303	MISC INTAGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
4	305	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
5	374	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
6	375	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
7	3761	MAINS - PLASTICS	0	0	0	0	0	0	0	0	0	0	0	0	0
8	3762	MAINS - STEEL	0	0	0	0	0	0	0	0	0	0	0	0	0
9	376G	MAINS - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
10	378	MEAS & REG STATION EQUIP-GEN	0	0	0	0	0	0	0	0	0	0	0	0	0
11	379	MEAS & REG STATION EQUIP-GATE	0	0	0	0	0	0	0	0	0	0	0	0	0
12	3801	SERVICES - PLASTIC	0	0	0	0	0	0	0	0	0	0	0	0	0
13	3802	SERVICES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
14	380G	SERVICES - GRIP	0	0	0	0	0	0	0	0	0	0	0	0	0
15	381	METERS	0	0	0	0	0	0	0	0	0	0	0	0	0
16	3811	METERS - AMR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
17	382	METER & REGULATOR INST.	0	0	0	0	0	0	0	0	0	0	0	0	0
18	3821	METER INSTALLATIONS - MTU/DCU	0	0	0	0	0	0	0	0	0	0	0	0	0
19	383	HOUSE REGULATORS	0	0	0	0	0	0	0	0	0	0	0	0	0
20	384	HOUSE REG-INST	0	0	0	0	0	0	0	0	0	0	0	0	0
21	385	IND MEAS & REG STAT EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
22	387	OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
23	389	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	3910	OFFICE FURN & EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
26	3911	COMPUTER AND PERIPHERY	0	0	0	0	0	0	0	0	0	0	0	0	0
27	3912	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
28	3913	FURNITURE AND FIXTURES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3914	SYSTEM SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0
30	392	TRANSPORTATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3921	AUTOS & TRUCKS (UP TO 1/2 TON)	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3922	AUTOS & TRUCKS	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3924	TRANSPORTATION - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
34	393	STORES EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
35	394	TOOLS, SHOP, GARAGE EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
36	396	POWER OPERATED EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
37	397	COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
38	398	MISC EQUIP	0	0	0	0	0	0	0	0	0	0	0	0	0
39		TOTAL RETIREMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0