Wayne L. Schiefelbein Attorney At Law

P.O. Box 15856 • Tallahassee, FL 32317-5856 (850) 671-1111 • (850) 671-1222 Fax

April 4, 2002

Blanca S. Bayo Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: 2002 Depreciation Filing by Florida Division of Chesapeake Utilities Corporation

Dear Ms. Bayo:

020304-GU

Enclosed on behalf of the Florida Division of Chesapeake Utilities Corporation (the Company) are original and fifteen (15) copies of basic data for the Company's 2002 Depreciation Study, consisting of certain FERC Form 2 schedules for the years 1996 through 2001, submitted pursuant to Rule 25-7.045, Florida Administrative Code.

The Company requests Staff assistance in determining the appropriate depreciation rates for implementation on January 1, 2003.

The Company continues to prepare supplemental information, such as the Calculation of Average Age of Plant Schedules and the Recovery Schedules Currently in Effect, and will file this information with the Commission as soon as it becomes available.

Please open a new docket to process this filing.

Thank you for your assistance.

Sincerely,

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Wayne L. Schiefelbein

Copy: Ms. Pat Lee

DOCUMENT NUMBER-DATE 03832 APR-48 FPSC-COMMISSION CLERK

Company: Chesapeake Utilities Corporation

For t	he	Year	Ended	December	31	1996
		i cai	LINGU	December	<b>91</b> .	1990

Page 1 of 3

Acct. Account	Depr.	Beginning					Adjustments	Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
874 Land-Distribution		13,433	15,031	0		0	0	28,46
89 Land-General		98,285	0	0		0	0	98,28
Land-Other		00,200	Ĩ	Ū		L L		••1-
Amortizable General Plant Assets:								
301 Organization	3.00%	23,328	o	0				23,32
302 Franchise and Consent	3.00%	14,124	0	0				14,12
303 Misc Intangible Plant	10.00%	1,002,616	0	o				1,002,61
Subtotal		1,151,786	15,031	o	0	0	0	1,166,81
Depreciable Assets: This schedule should iden	tify each accou	unt/subaccount for wi	nich a separate de	preciation rate ha	is been appro	ved by the FPSC.		
375 Structures and Improvements	3.00%	203,213	o	o				203,2
376 Mains (Steel)	3.40%	9,349,471	88,695	(10,088)		0		9,428,0
376 Mains (Plastic)	3.30%	2,090,035	164,207	1		0		2,254,2
378 M&R Equipment-General	3.50%	372,282	92,523	(10,758)		_	(622)	453,4
379 M&R Equipment-City	3.80%	676,555	67,318	(25,108)			Ò	718,7
380 Dist Plant Services (Steel)	5.70%	1,029,362	11,138	(28,725)			(11,138)	1,000,6
380 Dist Plant - Services (CIAC)	3.50%	(104,245)	0	(,)		(7,951)	0	(112,1
380 Dist Plant-Services (Plastic)	3.50%	1,315,499	206,761	(35,992)		(,,	11,138	1,497,4
381 Meters	4.50%	787,037	71,238	(7,874)			(7,228)	843,1
382 Meter Installations	3.20%	547,338	65,591	(10,633)			(10,333)	591,9
383 Regulators	3.40%	485,786	70,739	(2,245)			10,333	564,6
384 Regulator Installations	3.20%	0	0	(, )				
385 M&R Equipment-Industrial	3.40%	1,203,359	52,421	(15,232)			(6,967)	1,233,5
385 M&R Equipment-Indus CIAC	3.40%	(147,019)	0	(10,202)			0	(147,0
387 Other Equipment	3.80%	182,148	4,206	(15,347)				171,0
390 Structures and Improvements	2.60%	317,746	8,152	(4,092)				321,8
391.1 Data processing Equipment	7.60%	53,970	5,403	(1,651)			(330)	57,3
931,2 Office Furniture	6.90%	72,898	18,111	(987)		<i></i>	(000)	90,0
391.3 Office Equipment	9.40%	42,304	15,475	(507)	:			57,7
391.4 Vax System Equipment	11.20%	50,849	763				n	51,6
392.3 Transportation Equipment	5.70%	119,139	,05 0	0			0	119,1
393 Stores Equipment	4.00%	113,139					5	113,1
394 Tools and Work Equipment	5.70%	80,876	675	(6,995)				74,5
396 Power Operated Equipment	8.00%	187,248	67,683	(25,451)			0	229,4
397 Communication Equipment	6.70%			(20,401)			U	229,4 57,0
398 Misc. Equipment	3.60%	51,690	5,350					57,0 48,0
• •	1 1	25,367	22,716	U CT PAE			(1 1 2 4	
392.1 Transportation Equip.	23.80%	473,562	129,171	(67,615) (268,794			(1,124)	533,9

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Reclass. CIAC	Adjustments & Transfers	Ending Balance*
	1 1	٤.
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For the Year Ended December 31, 1996	****		****					Page 3 of 3
Acct. Account	Depr.	Beginning	*****************	*****			Adjustments	Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
Continued)								
Capital Recovery Schedules:								1`
fotal Account 101*								
Amortizable Assets: 1141 Acquisition Adjustment 114 Acquisition Adjustment-Old 1143 Acquisition Adjustment-Inc. Tax	6.66% N/A N/A	627,288 5,543 154,590						627,2 5,1 154,5
Subtotal		787,421	0	0	0	C	0	787,4

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	Analysis o	of Entries in Ac			s Report eciation 8	& Amorti	ization			
Compa	ny: Chesapeake Utilities Corp			•						
or the	Year Ended December 31, 199	6							Page	1 of 3
Acct.	Account	Beginning				Gross	Cost of	}		Ending
No.	Description	Balance*	Accruais	Reclass.	Retirements	Saivage	Removal	Adjustments	Transfers	Balance*
mortiza	bie General Plant Assets:									
301	Organization	(17,996)	(700)							(18,6
302	Franchise and Consent	(3,661)	(424)		} }				1	(4,0
	Misc Intangible Plant	(4,178)	(100,262)						[	(104,4
\cquisiti	ons		0							
	Cost of Acquisition	(460,267)	(33,961)					1	j	(494,2
	Cost of Acquisition-old	(5,543)	) D						Į	(5,5
	Inc. Tax on Acquis Adjustment	(50,825)	(21,100)		1 1					(71,9
Subtotal		(542,470)	(156,447)	0	o	0	0	0	0	(698,9
	edule should identify each account/su			ion rate has	been approved	by the FPSC.				
375	Structures and Improvements	(18,187)	(6,096)		0					(24,2
	Mains (Steel)	(2,927,658)	(319,240)		10,088		1,906			(3,234,9
	Mains (Plastic)	(215,943)	(70,271)		o				[	(286,2
	M&R Equipment-General	(44,035)	(14,975)		10,758		788			(47,4
	M&R Equipment-City	(115,020)	(26,242)		25,108		2,641		_	(113,5
	Dist Plant Services (Steel)	(310,450)	(58,398)		28,725		39,394	0		(300,
	Dist Plant - Services (CIAC)	15,180	3,753		0					18,
	Dist Plant-Services (Plastic)	(114,493)	(48,994)		35,992		5,189			(122,
	Meters	(283,041)	(36,468)		7,874	(4,800)	5	7		(316,
382	Meter Installations	(96,265)	(18,371)		10,633		3,119	(5)		(100,
	Regulators	(119,725)	(18,033)		2,245					(135,
	Regulator Installations	o	0		0					
	M&R Equipment-Industrial	(153,970)	(41,359)		15,232		1,105			(178,
	M&R Equipment-Indus CIAC	673	4,999		0		[ [		' (	5,
	Other Equipment	(42,614)	(6,506)		15,347	(318)	<b>)</b>			(34,
	Structures and Improvements	(60,726)	(8,276)		4,092			[		(64,
	Data processing Equipment	(20,771)	(4,435)		1,651	(26)	\$	j		(23,
	Office Furniture	(21,964)	(5,988)		987	(35)	0			(27,
	Office Equipment	(5,027)	(5,118)		0					(10,
	Vax System Equipment	3,851	(5,720)		0			0		(1,
	Transportation Equipment	(81,563)	(6,791)		0		0			(88,
	Stores Equipment	0	Ò		0		l I	-		
	Tools and Work Equipment	(22,313)	(4,554)		6,995		1			(19,
	Power Operated Equipment	(59,768)	(17,860)		25,451	(13,300)	<b>}</b>			(65,
	Communication Equipment	(13,184)	(3,679)		0					(16,
	Misc. Equipment	(3,052)	(1,225)		l o		{			(4,
	Transportation Equip. Autos	(276,085)	(124,060)		67.615	(16,304)	s o			(348,
ubtotal	• • •	(4,986,150)	(843,907)	0	268,793	(34,783)		2	0	(5,541

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			Annua	<b>I</b> Status	Report					
	Analys	is of Entries in A		ed Depr	reciation &	& Amort	ization			
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	ny: Chesapeake Utilities C								Dama	0 - 4 0
	Year Ended December 31,	, 1996					Cost of	ç	Page	
Acct. No.	Account Description	Beginning Balance*	Accruais	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
Continu			7.00.100							
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	Year Ended December 31, 1996								Page	3 of 3
Acct.	Account	Beginning				Gross	Cost of			Ending
No. (Continu	Description ed)	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(										
Capital R	ecovery Schedules: This sch	edule should identify e	ach approved o	apital recove	ry schedule.					
	Accum Amort Structures & Imp Accum Amort Comm Equipment Gas Holders	12,592 33,612 (64,181)	(12,592) (33,612) (71,114)				31,676	(292,038)		(395,65
Subtotal		(17,977)	(117,318)	0	0	0	31,676	(292,038)	0	(395,65
List any o	other items necessary to reconcile the t	otal depreciation and ar	nortization acc	rual amount t	o Acct. 403, Dep	vreciation Exp	ense, shown	on page 12.		<u></u>
										i,
	Land and Land Rights Land and Land Rights	0 1,642				•				1,64
Subtota	Grand Total	1,642	(4 447 670)	0	000 702	(0.4.700)	05.049	(292,036)	0	1,64
	Grand Total	(5,544,955)	(1,117,672)		268,793	(34,783)	85,818	(232,030)		(0,034,03

#### Company: Chesapeake Utilities Corporation

Acct.	Account	Depr.	Beginning		1			Adjustments	Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
374 Land-Di	istribution		28,464	8,155	0		٥	o	36,61
89 Land-G	eneral		98,285	0	0		0	0	98,28
Land-O	ther								
\mortizable	e General Plant Assets:								
301	Organization	3.00%	23,328	0	o				23,32
302	Franchise and Consent	3.00%	14,124	0	0				14,13
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,61
Subtotal			1,166,817	8,155	0	0	0	0	1,174,97
Depreciable	Assets: This schedule should id	lentify each accou	int/subaccount for wh	ich a separate de	preciation rate ha	s been appro	ved by the FPSC		
375	Structures and Improvements	3.00%	203,213	25,822	0				229,03
376	Mains (Steel)	3.40%	9,428,077	150,019	(56,140)			38,439	9,560,3
376	Mains (Plastic)	3.30%	2,254,242	532,209	(2,300)			(38,439)	2,745,7
	M&R Equipment-General	3.50%	453,425	55,429	(5,219)			3,412	507,0
	M&R Equipment-City	3.80%	718,765	99,992	ົ່ວ			(3,637)	815,1
	M&R Equipment-City (CIAC)	3.80%	0		-		(70,318		(70,3
	Dist Plant Services (Steel)	5.70%	1,000,637	3,716	(18,061)		• •	1	986,2
	Dist Plant - Services (CIAC)	3.50%	(112,196)	0	· 1		(17,452	<b>)</b>	(129,6
	Dist Plant-Services (Plastic)	3.50%	1,497,406	217,119	(8,587)	ļ	• -	548	1,706,4
381	Meters	4,50%	843,172	59,469	(7,652)				894,9
382	Meter Installations	3,20%	591,962	43,326	(3,751)				631,5
383	Regulators	3,40%	564,613	59,432	(442)	1		(548)	623,0
	Regulator Installations	3.20%	0	0	<b>``</b> ]			1 1	
	M&R Equipment-Industrial	3,40%	1,233,582	135,227	(7,541)				1,361,2
	M&R Equipment-Indus CIAC	3,40%	(147,019)	0					(147,0
	Other Equipment	3.80%	171,007	13,993	(1,588)				183,4
	Structures and Improvements	2.60%	321,806	0	Ó				321,8
	Data processing Equipment	7.60%	57,392	4,605	(6,864)			1,941	57,0
	Office Furniture	6.90%	90,022	3,495	(9,066)			.,	84,4
	Office Equipment	9.40%	57,779	17,951	(				75,73
	Vax System Equipment	11.20%	51,612	0	0			)	51,61
	Transportation Equipment	5.70%	119,139	ō	0				119,13
	Stores Equipment	4.00%	0	o	o				
	Tools and Work Equipment	5.70%	74,556	0	(5,991)				68,56
	Power Operated Equipment	8.00%	229,480	o	0				229,4
	Communication Equipment	6.70%	57,040	ō	o				57,0
	Misc. Equipment	3.60%	48,083	0	Ō	ļ			48,08
	Transportation Equip.	23.80%	533,994	156,560	(102,585)				587,96
ubtotal			20,341,792	1,578,366	(235,787	0	(87,770	1,716	21,598,3

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Company: Chesapeake Utilities Corporation Page 2 of 3 For the Year Ended December 31, 1997 120002002 \*\*\*\*\*\* Adjustments Ending Beginning Depr. Balance\* Acct. Account & Transfers CIAC Retirements Reclass. Additions Balance\* Rate Description No. (Continued)

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			Annual	Status Re		nte			
			lysis of Plan	t in Servic		163			
	y: Chesapeake Utilities Corporatio	n						P	age 3 of 3
or the <b>\</b>	Year Ended December 31, 1997							Adjustments	Ending
Acct.	Account	Depr.	Beginning	. 1. 1141	Retirements	Reclass.	CIAC	& Transfers	Balance*
No.	Description	Rate	Balance*	Additions	Reurenteitts				
ontinued	1)								
								+	
apital Re	covery Schedules:				ł				
	-								
									-
Total Acc	ount 101*								
4 <b>morti2</b> 11/1	zable Assets: 1 Acquisition Adjustment	6.66%	627,288						627, 5,
114	4 Acquisition Adjustment-Old	N/A	5,543						154
114	3 Acquisition Adjustment-Inc. Tax	N/A	154,590						
									787
Subtotal			787,421	0	(		<u> </u>	0 0	
	Total Utility Plant		22,296,030	1,586,521	(235,787		(87,77	70) 1,716	\$23,560

	Analysia	of Entries in Ac			s Report	2 Amort	ization			
	Analysis o ny: Chesapeake Utilities Corpo		cumulate	sa nehi	eciation c					
	Year Ended December 31, 199							******	Page	1 of 3
Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
mortizal	ble General Plant Assets:									
301	Organization	(18,696)	(700)							(19,3
302	Franchise and Consent	(4,085)	(424)		}					(4,5
	Misc Intangible Plant	(104,440)	(100,262)				[ [			(204,7
cquisitic	ons		0			5				
	Cost of Acquisition	(494,228)	(33,961)		}		1		1	(528,
	Cost of Acquisition-old	(5,543)	0							(5,
	Inc. Tax on Acquis Adjustment	(71,925)	(21,098)							(93,
Subtotal		(698,917)	(156,445)	0	0	0	0	0	0	(855,
	dule should identify each account/su	baccount for which a se	parate deprecia	tion rate has	been approved	by the FPSC.	1			
375	Structures and Improvements	(24,283)	(6,581)		0					(30,
	Mains (Steel)	(3,234,904)	(323,682)		56,140		1,657			(3,500,
	Mains (Plastic)	(286,214)	(83,241)		2,300		42			(367
	M&R Equipment-General	(47,463)	(17,133)		5,219		2,064	(28)		(57,
	M&R Equipment-City	(113,513)	(27,964)		0		( · · · ·	132		(141,
	M&R Equipment-City (CIAC)	0	ົ່ວໄ		1					
	Dist Plant Services (Steel)	(300,728)	(62,853)		19,004		29,527	(944)		(315,
	Dist Plant - Services (CIAC)	18,933	3,927		0					22,
	Dist Plant-Services (Plastic)	(122,307)	(52,015)		7,643		2,479	942		(163,
	Meters	(316,428)	(38,969)		7,652					(347,
382	Meter Installations	(100,889)	(19,589)		3,751		1,155			(115,
383	Regulators	(135,514)	(20,070)		442		1	2		(155,
384	Regulator Installations	0	0		0					
385	M&R Equipment-Industrial	(178,992)	(44,710)		7,541			2,027		(214,
385	M&R Equipment-Indus CIAC	5,672	4,999		0					10,
387	Other Equipment	(34,091)	(6,778)		1,588		1			(39,
390	Structures and improvements	(64,910)	(8,367)		0		]			(73,
391.1	Data processing Equipment	(23,581)	(4,281)		6,864	(75			(944)	(22,
	Office Furniture	(27,000)	(6,356)		9,066	1	0			(24,
	Office Equipment	(10,145)	(6,999)		0					(17,
	Vax System Equipment	(1,869)	(5,781)		0			0		(7, (95,
	Transportation Equipment	(88,354)	(6,791)		0		0			(85)
	Stores Equipment	0	0		0		1			(18
	Tools and Work Equipment	(19,872)	(4,207)		5,991		1			(18)
	Power Operated Equipment	(65,477)	(18,358)		0		[			(03)
	Communication Equipment	(16,863)	(3,822)		0					(20
	Misc. Equipment	(4,277)	(1,731)		0		_			(0 (398
392.1	Transportation Equip. Autos	(348,834) (5,541,903)	(132,895) (894,248)	0	102,585 235,787	(19,448 (19,523		2,132	(944)	(398) (6,181

ompany: Chesapeake Utilities Corporation or the Year Ended December 31, 1997									
cct. Account lo. Description	Beginning Balance*	Accruais	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*
tinued)									
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Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continu	ed)									
Capital R	ecovery Schedules: This sci	hedule should identify e	ach approved	capital recove	ry schedule.					
	Accum Amort Structures & Imp Accum Amort Comm Equipment Gas Holders	0 0 (395,658)	0 0 (71,114)				31,563	0		(435,2
Subtotal		(395,658)	(71,114)	0	0	0	31,563	0	0	(435,
ist any	other items necessary to reconcile the			rual amount t	o Acct. 403. Der	reciation Exc	ense, shown	on page 12.		
374	Land and Land Rights Land and Land Rights	0						(1,642)		
	I	1,642	0	0	0	0	0	(1,642)	0	
Subtota		(6,634,835)	(1,121,806)	0	235,787	(19,523)	68,487	490	(944)	(7,472,3

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	Analy	ysis of Plan	Status Re t in Servio	ce Accoun	ts			
company: Chesapeake Utilities Corpor	ation						Pa	ige 1 of 3
or the Year Ended December 31, 1998	Depr.	Beginning					Adjustments	Ending
Acct. Account		Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
No. Description	Rate	Balance				0	o	36,6
to and Distribution		36,619	16	0		0	0	98,2
74 Land-Distribution		98,285	0	0		U I		
89 Land-General								
Land-Other								
Amortizable General Plant Assets:								23,
	3.00%	23,328	0	0				14,
301 Organization	3.00%	14,124	0	0	1			1,002,0
302 Franchise and Consent	10.00%	1,002,616	0	0				.,,
303 Misc Intangible Plant	10.00 %	.,				^	0	1,174,
		1,174,972	16	0	0		1	
Subtotal Depreciable Assets: This schedule should	Identify each accou	nt/subaccount for w	hich a separate	depreciation rate	has been app	roved by the PP	SC.	
Depreciable Assets: This schedule should	Identity each about							229,
and improvements	3.00%	229,035	0	0		(40,000		10,115,
375 Structures and Improvements	3.20%	9,560,396	607,447	(12,323)		(40,000	1	3,048,
376 Mains (Steel)	3.50%	2,745,713	304,574	(1,835				541
376 Mains (Plastic) 378 M&R Equipment-General	3.60%	507,047	34,482	(197				1,045
378 M&R Equipment-City	3.50%	815,119	229,903	U				(70
379 M&R Equipment-City (CIAC)	3.50%	(70,318)		(40.409				967
379 Mar Equipment-Ory (On to) 380 Dist Plant Services (Steel)	5.10%	986,292	0	(18,498				(129
380 Dist Plant - Services (CIAC)	5.50%	(129,648)	0	(44 652		(80		1,942
380 Dist Plant-Services (Plastic)	5.50%	1,706,486	251,423			(	1	959
380 Dist Plant-Services (Fields)	4.50%	894,989	65,762					648
382 Meter Installations	3.50%	631,538	21,280					686
383 Regulators	3.60%	623,056	64,136 0		1			
384 Regulator Installations	3.20%	0	•	1	ł.			1,388
385 M&R Equipment-Industrial	4.00%	1,361,268	81,500		1			(147
385 M&R Equipment-Indus CIAC	4.00%	(147,019)	29,309					212
387 Other Equipment	16.80%	183,413 321,806	14,970		5		*	334 112
390 Structures and Improvements	2.30%		78,083	100.000	5			
391.1 Data processing Equipment	14.30%	57,073 84,451	, 0,000		0			84 73
931.2 Office Furniture	5.80%	75,730		(2,642	2)	1		50
391.3 Office Equipment	9.40% 16.70%	51,612		1				11
391.4 Vax System Equipment	2.90%	119,139						
392.3 Transportation Equipment	4.00%	0	(					7
393 Stores Equipment	5.30%	68,565	3,277		D			26
394 Tools and Work Equipment	7.80%	229,480		5	ס			5
396 Power Operated Equipment	6.80%	57,040		1	D			4
397 Communication Equipment	7.40%	48,083						64
398 Misc. Equipment	14.20%	587,969	103,25		5)	(40,80	0 0	23,30
392.1 Transportation Equip.		21,598,317	1,958,26	4 (207,67	8 (	(40,00		

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1536.00

Salar -

ompany: Chesapeake Utilities Co								Page 2 of 3	
or the Year Ended December 31, 1 Acct. Account No. Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*	
No. Description ontinued)									
					-				
								、	
				ļ	1				

	An	Annual alysis of Plar	Status Rent in Serv	ice Accou	nts			
Company: Chesapeake Utilities Co	orporation							Page 3 of 3
For the Year Ended December 31, 1 Acct. Account No. Description	Depr.	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)								
Capital Recovery Schedules:								
						1		
Total Account 101* Amortizable Assets:		007.000						62
1141 Acquisition Adjustment 114 Acquisition Adjustment-Old	6.66% N/A	5,543						15
1143 Acquisition Adjustment-Inc	. Tax N/A	154,590						

Shiph Routers and the second states of the

0 787,421 0 0 (40,800) (207,678) 0 23,560,710 1,958,280 **Total Utility Plant** Note: • The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

Subtotal

Page 24

787,421

25,270,511

0

0

Analysis of E company: Chesapeake Utilities Corporat	ntries in Ac		ed Deni	s Report reciation	& Amor	tization			
company: Chesapeake Olimes Corporation	tion	Cumana	cu bop	••••				Page	1 of 3
an an Ended December 31, 1998							,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Ending
or the Year Ended December 31, 1998	Beginning				Gross	Cost of		Transfers	Balance*
Acct. Account		1	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	
No. Description	Balance*	Accruals	T(COILDO!						
				1		1	ĺ		
mortizable General Plant Assets:									(20,096
		(700)							(4,932
301 Organization	(19,396)	(424)							(304,963
302 Franchise and Consent	(4,508)	(100,262)		1		{			0
303 Misc Intangible Plant	(204,701)	(100,202)							0
	0	ol				1 1			(562,151
Acquisitions	(528,190)	(33,961)		}		1 1	1		(5,543
115 Cost of Acquisition	(5,543)	0							(114,123
114 Cost of Acquisition-old	(93,023)	(21,100)				0	0	C	(1,011,808
1152 Inc. Tax on Acquis Adjustment		LAFE AAT	(	0	-	·			
Subtotal Fhis schedule should identify each account/subac	equat for which a se	parate depreci	ation rate ha	s been approved	d by the FPS	نا. ا		1	
This schedule should identify each account/subac			ł	.	1			1	(37,735
	(30,864)	(6,871	}	1 0		1,026		1	(3,801,046
375 Structures and Improvements	(3,500,789)	(313,607	1	12,323		696		1	(463,604)
376 Mains (Steel)	(367,113)	(99,022	\$	1,835		8	52		(75,922
376 Mains (Plastic)	(57,341)	(18,838	}	197	1	Ĭ		1	(170,842
378 M&R Equipment-General	(141,344)	(29,498	}		1		ļ	ļ	(433,149
379 M&R Equipment-City	. 0	0	1	18,498		27,807	(107,851	1}	(433,149) 29,031
379 M&R Equipment-City (CIAC) 380 Dist Plant Services (Steel)	(315,994)	(55,609		10,490	ζi		1	1	(237,360
380 Dist Plant Services (CIAC) 380 Dist Plant - Services (CIAC)	22,860	6,171		14,653		3,847		1	(387,793
380 Dist Plant - Services (Plastic)	(163,257)	(92,603		1,533		4		J	(132,296
380 Dist Plant-Services (1 12010)	(347,745)			4,030		1,692	(52	2]	(178,003
381 Meters 382 Meter installations	(115,572			507				ļ	0
382 Meter installations 383 Regulators	(155,140	(23,37	3		bl		1		(212,549
384 Regulator Installations	0	(54,96	1	53,93	3	2,620	2		16,551
385 M&R Equipment-Industrial	(214,135	1			ןס				(72,155
385 M&R Equipment-Indus CIAC	10,670				0	1			(78,355
387 Other Equipment	(39,281	1		2,47	6		(01.97	81	(29,562
300 Structures and Improvements	(73,277	1		22,82	3		(21,87	۳ ۱	(29,189
391.1 Data processing Equipment	(22,016	1			0		4	Į	(21,424
931.2 Office Furniture	(24,291 (17,144	4	2	2,64		1	(25,86	2	(12,726
391.3 Office Equipment	(17,144		9)	29,39			0	-1	(98,600
391 4 Vax System Equipment	(95,145	1	5		0		~		0
392.3 Transportation Equipment	(50,140	51	ol		0				(21,803
393 Stores Equipment	(18,08	B) (3,71	5		0	ł	1		(103,390
394 Tools and Work Equipment	(83,83)				0	ł		1	(30,502
396 Power Operated Equipment	(20,68				0				(9,566
397 Communication Equipment 398 Misc. Equipment	(6,00	- 1		42,83	0 35 (6,6		0 155,59	91	(293,820 0 (6,885,810
	,	1 (87,02							

	Analys	is of Entries in A	Annua Accumula	l Status ted Dep	Report reciation	& Amoi	tization		•		
ompai	ny: Chesapeake Utilities	Corporation							Page 2 of 3		
or the Acct. No.	Year Ended December 31 Account Description	I, 1998 Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*	
ontinu											
				Pag							

Page 26

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For the	Year Ended December 31, 1998				,				Page	3 of 3
Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continue	ed)									
Capital R	ecovery Schedules: This sch	edule should identify e	ach approved	capital recove	ery schedule.					
111-375	Accum Amort Structures & Imp Accum Amort Comm Equipment Gas Holders	0 0 (435,209	0 0 (71,114)				4,455	o		( (501,868
Subtotal		(435,209)	(71,114)	0	0	0	4,455	0	0	(501,868
						oprovistion E		m on page 12	L	
List any o	other items necessary to reconcile the t	otal depreciation and a	mortization ac	cruar amount	10 ACCL 403, D	epreciation E	kpense, snow	n on page 12.		
374	Land and Land Rights	0								c
	Land and Land Rights	0								C
Subtotal		0	0	0	0	0	0	0	0	0
	Grand Total	(7,472,345)	(1,170,349)	0	207,678	(6,625)	42,156	0		(8,399,485
Note:	<ul> <li>The grand total of beginning and end</li> </ul>	ing balances must agr	ee to Line 17, F	age 20.						

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## Company: Chesapeake Utilities Corporation

8-17-54

For the Year Ended December 31, 1999			*****	*****				Page 1 of 3
Acct. Account	Depr.	Beginning					Adjustments	Ending
No. Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
		-					(0.000)	00.000
374 Land-Distribution		36,635	0	0		0	(8,000)	28,635
389 Land-General		98,285	0	0		0	0	98,285
Land-Other								
Amortizable General Plant Assets:								1
301 Organization	3.00%	23,328	0	0				23,328
302 Franchise and Consent	3.00%	14,124	ō	Ō				14,124
303 Misc Intangible Plant	10.00%	1,002,616	0	0	•			1,002,616
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ũ	Ū	_	,	-	
Subtotal		1,174,988	0	0	0	<u> </u>	(8,000)	1,166,988
Depreciable Assets: This schedule should identify	each acc	ount/subaccount for	which a separate	depreciation rate	has been ap	proved by the FP	SC.	
375 Structures and Improvements	3.00%	229,035	4,022	0				233,05
376 Mains (Steel)	3.20%	10,115,519	419,190	(7,863)			(82,448)	
376 Mains (Plastic)	3.50%	3.048,452	1,008,917	(4,835)		(40,000		
378 M&R Equipment-General	3.60%	541,332	39,678	(6,392)		(10,000	(12,001)	574,61
379 M&R Equipment-City	3.50%	1,045,023	135,944	(0,002)	1		(60,276)	
379 M&R Equipment-City (CIAC)	3.50%	(70,318)	46,519	0		(3,306		(27,10
380 Dist Plant Services (Steel)	5.10%	967,794	10,010	(15,354)		(0,000	1	952,44
380 Dist Plant - Services (CIAC)	5.50%	(129,648)	0	(10,004)	1			(129,64)
380 Dist Plant-Services (Plastic)	5.50%	1,942,456	292.448	(9,116)			(39,856)	
381 Meters	4.50%	959,217	128,115	(7,677)			(26,136)	· · ·
382 Meter Installations	3.50%	648,788	34,298	(6,018)			(4,574)	
383 Regulators	3.60%	686,684	40,659				(10,057)	
	3.20%	000,004	40,009	(518)	4		(10,057)	/10,70
384 Regulator Installations	4.00%	4 300 030	14 505	U				4 400 00
385 M&R Equipment-Industrial		1,388,836	14,525	0			1	1,403,36
385 M&R Equipment-Indus CIAC	4.00% 16.80%	(147,019) 212,722	57.000	0				(147,01)
387 Other Equipment			57,228	•				269,950
390 Structures and Improvements	2.30%	334,300	1,517	(1,431)				334,380
391.1 Data processing Equipment	14.30% 5.80%	112,333	18,087	0			1	130,420
931.2 Office Furniture		84,451 73,088	0 E E E E E E	0			ŀ	84,45
391.3 Office Equipment	9.40%		5,557	0		1		78,64
391.4 Vax System Equipment	16.70%	50,151	0	0				50,15
392.3 Transportation Equipment	2.90%	119,139	0	0				119,13
393 Stores Equipment	4.00%	0	0	0		Ì		
394 Tools and Work Equipment	5.30%	71,842	5,372	0				77,21
396 Power Operated Equipment	7.80%	268,645	23,289	0				291,93
397 Communication Equipment	6.80%	58,811	0	0			1,300	
398 Misc. Equipment	7.40%	48,083	0	0			<b> </b>	48,08
392.1 Transportation Equip.	14.20%	648,385	175,595	(106,466)				717,51
Subtotal		23,308,102	2,450,960	(165,670	Ō	(43,306	(234,377	25,315,70

Page 22

Company: Chesapeake Utilities Corporation

Page 2 of 3 For the Year Ended December 31, 1999 Adjustments & Transfers Depr. Rate Beginning Balance\* Ending Acct. Account CIAC Balance\* Additions Retirements Reclass. Description No. (Continued) .

Company: Chesapeake Utilities Corporation For the Year Ended December 31, 1999								Page 3 of 3
Acct. Account	Depr.	Beginning				1	Adjustments	Ending
No. Description	Rate	Balance*	Additions	Retirements	Roclass.	CIAC	& Transfers	Balance*
Continued)								
apital Recovery Schedules:								
otal Account 101*								
mortizable Assets: 1141 Acquisition Adjustment 114 Acquisition Adjustment-Old	6.66% N/A	627,288 5,543	-					62
1143 Acquisition Adjustment-Inc. Tax	N/A	154,590						15
ubtotal		787,421	0	0	0	0	(	0 78
Total Utility Plant		25,270,511	2,450,960	(165,670	0	(43,306)	(242,37)	7 27,27

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\*

	•	Entries in Ac			is Report reciation		tization			
•	y: Chesapeake Utilities Corpor Year Ended December 31, 1999	ration							Page	1 of 3
Acct	Account	Beginning				Gross	Cost of			Ending
	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfer <b>s</b>	Balance*
NU.	Description	Datalice	Activals	Neciass.	Remements	Jaivaye	Keniovai	Aujusunents	1101131613	Durance
Amortizabl	le General Plant Assets:									
301 (	Drganization	(20,096)	(700)							(20,795
	ranchise and Consent	(4,932)	(424)							(5,356
	Aisc Intangible Plant	(304,963)	(100,262)							(405,224
	and a subsect of the second	0	ol		ļ					(
Acquisition	<b>15</b>	o	o				1		(	(
	Cost of Acquisition	(562,151)	(33,961)						1	(596,113
	Cost of Acquisition-old	(5,543)	o							(5,543
	nc. Tax on Acquis Adjustment	(114,123)	0					114,123		
Subtotal		(1,011,808)	(135,347)	0	0	0	Ó	114,123	0	(1,033,03
This sched	lule should identify each account/subac	count for which a sepa	arate depreciati	on rate has b	een approved by	y the FPSC.				
375 0	Structures and Improvements	(37,735)	(6,965)		0					(44,70
	Aains (Steel)	(3,801,046)	(326,644)		7,863		3,545			(4,116,28
	Nains (Steer) Nains (Plastic)	(463,604)	(116,070)		4,835		219			(574,62
	Allis (riasuc) A&R Equipment-General	(75,922)	(19,806)		6,392		396			(88,93
	A&R Equipment-City	(170,842)	(38,098)		0,002	[				(208,94
	A&R Equipment-City (CIAC)	(110,012)	(00,000)		, i i i i i i i i i i i i i i i i i i i					(200,01
	Dist Plant Services (Steel)	(433,149)	(54,691)		15,354		16,478			(456,00
	Dist Plant - Services (CIAC)	29,031	6,171		0					35,20
	Dist Plant-Services (Plastic)	(237,360)	(105,575)		9,116		2,375			(331,44
381 N	, ,	(387,793)	(44,679)		7,677		0			(424,79
	Aeter Installations	(132,296)	(23,040)		6,018	-	1,992			(147,32
	Regulators	(178,003)	(25,315)		518					(202,80
	Regulator Installations	0	ol		0					
	/&R Equipment-Industrial	(212,549)	(55,760)		0		5			(268,30
	A&R Equipment-Indus CIAC	16,551	5,882		0			Í		22,43
	Other Equipment	(72,155)	(38,898)		0		]			(111,05
390 S	Structures and Improvements	(78,355)	(7,679)		1,431	1	1	1	1	(84,60
391,1 E	Data processing Equipment	(29,562)	(17,851)		0					(47,41
931.2 C	Office Furniture	(29,189)	(4,902)		0	]	0			(34,09
	Office Equipment	(21,424)	(7,094)		0				[	(28,51
	/ax System Equipment	(12,726)	(8,663)		0				1	(21,38
	Fransportation Equipment	(98,600)	(3,167)		0	ļ	0	J	}	(101,76
	Stores Equipment	이	0		0				1	
	ools and Work Equipment	(21,803)	(4,054)		0		1			(25,85
	ower Operated Equipment	(103,390)	(21,863)		0	1	1	ļ	]	(125,25
	Communication Equipment	(30,502)	(9,872)		0					(40,37
	lisc. Equipment	(9,566)	(3,558)		0		Į.	1		(13,12
	ransportation Equip. Autos	(293,820)	(100,512)		106,466	(20,837				(308,55
Subtotal		(6,885,810)	(1,032,703)	0	165,670	(20,837	25,161	0	0	(7,748,51

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Analy	Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization												
Company: Chesapeake Utilities For the Year Ended December 3	Page 2 of 3												
Acct. Account No. Description	Beginning Balance*	Accruals	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*				
Continued)													
								[					

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Page 26

or the	Year Ended December 31, 199	9							Page 3	of 3
Acct.	Account	Beginning				Gross	Cost of	·		Ending
No.	Description	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
Continue	ed)			-						
apital R	ecovery Schedules: This sc	hedule should identify ea	ach approved c	apital recover	y schedule.					
	Accum Amort Structures & Imp	0	0	_						
	Accum Amort Comm Equipment Gas Holders	0 (501,868)	0 (71,114)				68,271	o		(504,
ubtotal		(501,868)	(71,114)	0	0	0	68,271	0	0	(504
374		0 0		0	0	0	0	0	0	(0.286
Note:	Grand Total <ul> <li>The grand total of beginning and en</li> </ul>	(8,399,486) ding balances must agre	(1,239,163) e to Line 17, Pa		165,670	(20,837	93,432	114,123	U	(9,286,

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## Company: Chesapeake Utilities Corporation

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	Year Ended December 31, 2000								Page 1 of 3
Acct.	Account	Depr.	Beginning				}	Adjustments	Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
	Distribution		28,635	113					
389 Land-G			98,285	0	0			0 0	98,28
Land-C	Other								
Amortizab	le General Plant Assets:								
301	Organization	3.00%	23,328	0	0				23,3
	Franchise and Consent	3.00%	14,124	8	0				14,1
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,6
Subtotal			1,166,988	121	0	0			1,167,1
	le Assets: This schedule should i	dentify each acco			depreclation rate	has been ap	proved by the FP	SC.	
275	Structures and Improvements	3.00%	233,057				1		233.0
	Mains (Steel)	3.20%	10,444,399	177,443	(97,089)				10,524,7
	Mains (Plastic)	3.50%	4,000,203	3,488,443	(3,275)		ł		7,485,3
	M&R Equipment-General	3.60%	574,618	20,787	(0,210)				595,4
	• •	3.50%	• •					ļ	1,207,22
	M&R Equipment-City	3.50%	1,120,690	86,532					(27,10
	M&R Equipment-City (CIAC)		(27,105)		(4.4.440)				938,3
	Dist Plant Services (Steel)	5.10%	952,440		(14,110)			1	
	Dist Plant - Services (CIAC)	5.50%	(129,648)	404.004	(AF 704)				(129,64
	Dist Plant-Services (Plastic)	5.50%	2,185,932	421,924	(15,761)				2,592,0
	Meters	4.50%	1,053,519	86,173	(0.450)				1,139,69
	Meter Installations	3.50%	672,495	54,535	(9,158)		1		717,8
	Regulators	3.60%	716,768	85,275	(3,052)				798,9
	Regulator Installations	3.20%	0						
	M&R Equipment-Industrial	4.00%	1,403,361	59,298	(236,670)			1	1,225,9
	M&R Equipment-Indus CIAC	4.00%	(147,019)						(147,01
	Other Equipment	16.80%	269,950	34,130			1	1	304,04
	Structures and Improvements	2.30%	334,386	30,960					365,34
	Data processing Equipment	14.30%	130,420	10,680					141,10
	Office Furniture	5.80%	84,451					1	84,4
	Office Equipment	9.40%	78,645	5,767	•				84,4
391.4	Vax System Equipment	16.70%	50,151						50,1
392.3	Transportation Equipment	2.90%	119,139					L	119,1
	Stores Equipment	4.00%	0				1	1	)
	Tools and Work Equipment	5.30%	77,215					1	77,2
	Power Operated Equipment	7.80%	291,934	96,763					388,6
	Communication Equipment	6.80%	60,111	72,561					132,6
	Misc. Equipment	7.40%	48,083	,001					48,0
	Transportation Equip.	14.20%	717,514	216,316			-		933.8
Subtotal			25,315,709	4.947,584	(379,116	0		0	

ompany: Chesapeake Utilities C or the Year Ended December 31,	2000							Page 2 of 3		
Acct. Account No. Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*		
ontinued)	, tuto	Duluito								
				-						
							L.			

Company: Chesapeake Utilities Corporation For the Year Ended December 31, 2000							F	Page 3 of 3
Acct. Account No. Description	Depr. Rate	Beginning Balance*	Additions	Retirements	Reclass.	CIAC	Adjustments & Transfers	Ending Balance*
(Continued)								
Capital Recovery Schedules:								
Total Account 101* Amortizable Assets: 1141 Acquisition Adjustment 114 Acquisition Adjustment-Old 1143 Acquisition Adjustment-Inc. Tax	6.66% N/A N/A	627,288 5,543 0						627,2 5,5
Subtotal		632,831	. 0	0	0	0	ι, Ο	632,8
Total Utility Plant		27,115,528	4,947,705	(379,116)	0	0	0	31,684,1

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		of Entries in A	ccumulat	ted Dep	reciation	& Amor	tization					
•	ny: Chesapeake Utilities Corp Year Ended December 31, 200								Page 1 of 3			
Acct.	Account	Beginning				Gross	Cost of			Ending		
No.	Description	Balance*	Accruais	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*		
mortiza	ble General P lant Assets:											
301	Organization	(20,795)	(700)							(21,495		
	Franchise and Consent	(5,356)	(424)							(5,780		
	Misc Intangible Plant	(405,224)	(100,262)							(505,486		
303	wase ananyible riant	(403,224)	(100,202)						}	(000,400		
Acquisiti	one	0	0							(		
•	Cost of Acquisition	(596,113)	(31,131)							(627,244		
	Cost of Acquisition-old	(5,543)	(01,101)							(5,543		
	Inc. Tax on Acquis Adjustment	(0,040)	ů.							(0,0 /		
Subtotal		(1,033,031)	(132,516)	0	0	0	0	0	0	(1,165,548		
	- to be a second to b				1					(1,100,040		
his scho	edule should identify each account/sul	baccount for w hich a se	parate deprecia	tion rate has	been approved	by the FPSC						
375	Structures and Improvements	(44,700)	(6,992)							(51,692		
	Mains (Steel)	(4,116,283)	(348,806)		97,089		4,405			(4,363,595		
	Mains (Plastic)	(574,620)	(171,460)		3,275		152		1	(742,653		
	M&R Equipment-General	(88,939)	(21,047)		0,210					(109,98		
	M&R Equipment-City	(208,940)	(39,527)							(248,467		
	M&R Equipment-City (CIAC)	(200,340)	(00,021)							(240,10		
	Dist Plant Services (Steel)	(456,007)	(55,113)		14,110		47,368			(449,642		
	Dist Plant - Services (CIAC)	35,201	6,218		14,110		47,500			41,420		
	• •	(331,444)	(119,683)		15,761					(435,366		
	Dist Plant-Services (Plastic)	(424,795)	(119,003) (48,403)		15,701				(575)	(473,773		
	Meters		• • • •		0.159				(5/5)	(162,273		
	Meter Installations	(147,327)	(24,104)		9,158 3,052	1				(226,220		
	Regulators	(202,800)	(26,472)		3,052					{220,22		
	Regulator Installations	(268,305)	(56,619)		236,670					(88,255		
	M&R Equipment-Industrial	(200,305)	(56,619)		230,070					28,31		
	M&R Equipment-Indus CIAC									(158,366		
	Other Equipment	(111,054)	(47,313)		J					(158,500) (92,561		
	Structures and Improvements	(84,603)	(7,958)			1				(66,72		
	Data processing Equipment	(47,413)	(19,308)							(39,076		
	Office Furniture	(34,091)	(4,986)							(35,791		
	Office Equipment	(28,517)	(7,273) (8,375)		1					(29,765		
	Vax System Equipment	(21,389)			ļ					(29,76) (105,222		
	Transportation Equipment	(101,767)	(3,455)				[			(100,222		
	Stores Equipment									(29,950		
	Tools and Work Equipment	(25,857)	(4,092)						1	• •		
	Power Operated Equipment	(125,252)	(25,601)						i.	(150,854		
	Communication Equipment	(40,374)	(10,548)		1					(50,922		
	Misc. Equipment	(13,124)	(3,558)							(16,682		
	Transportation Equip. Autos	(308,551)	(101,887)	· •.= • · · · · · · · · · · · · · · · · · ·						(410,430		
Subtotal		(7,748,519)	(1,150,482)	0	379,116	0	51,925	0	(575)	(8,468,536		

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Page 25

Analysis of Entries in Accumulated Depreciation & Amortization												
or the Year Ended December	Page 2	2 of 3										
Acct. Account No. Description	Beginning Balance*	Accruais	Reclass.	Retirements	Gross Salvage	Cost of Removal	Adjustments	Transfers	Ending Balance*			
ontinued)												
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		<u> </u>	Page									

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For the Year Ended December 31, 20	000				<i>.</i>			Page	3 of 3
Acct. Account	Beginning				Gross	Cost of			Ending
No. Description (Continued)	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
Capital Recovery Schedules: This s	chedule should identify		4.9						
111-375 Accum Amort Structures & Imp		ach approved o	сарнаї гесоч е	ery scnedule.					
111-397 Accum Amort Comm Equipment 362 Gas Holders	0 (504,711)	0 (71,114)				16,184	0		(559,6
Subtotal	(504,711)	(71,114)	0	0	0	16,184		0	(559,6
List any other items necessary to reconcile the	e total depreciation and an	n ortization acc	crual am ount	to Acct. 403, De	epreciation E	xpense, show	n on page 12.	4.	
374 Land and Land R ights 389 Land and Land R ights	0 0								,
Subtotal	0	0	0	0	0	0	0	0	····
Grand Total	(9,286,261)	(1,354,113)	0	379,116	0	68,109	0	(575)	(10,193,72

#### Company: Chesapeake Utilities Corporation

#### For the Year Ended December 31, 2001

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ESTIMATED

Page 1 of 3

Acct.	Account	Depr.	Beginning					Adjustments	Ending
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
374 Land-Di	stribution		28,748	40,416	0		(923)	0	68,240
	· · · ·		-	40,410	0		(525)	0	98,285
389 Land-Ge			98,285	0	0		U	U	98,285
Land-Ot	uier								
Amortizable	e General Plant Assets:								
301 (	Organization	3.00%	23,328	0	0				23,328
302	Franchise and Consent	3.00%	14,132	0	0				14,132
303	Misc Intangible Plant	10.00%	1,002,616	0	0				1,002,616
Subtotal			1,167,109	40,416	0	0	(923	0	1,206,601
Depreciable	Assets: This schedule should identify	each acc			depreciation rate			<b>1</b>	
200100.0000	in concluse chould hold hold hold hold hold hold hold ho		June Subuccount for			nuo been upp			
375 \$	Structures and Improvements	3.00%	233,057	5,488					238,544
376	Mains (Steel)	3.20%	10,524,753	2,323,760	(5,250)		(248,160)	5	12,595,103
	Mains (Plastic)	3.50%	7,485,371	3,082,866			(664,391	}	9,903,845
378	M&R Equipment-General	3.60%	595,405	30,996			(9,350		617,051
379	M&R Equipment-City	3.50%	1,207,223	568,774			(138,214		1,637,783
379	M&R Equipment-City (CIAC)	3.50%	(23,799						(23,799
380	Dist Plant Services (Steel)	5.10%	938,330	3,353	(19,526)				922,157
	Dist Plant - Services (CIAC)	5.50%	(132,954)		(,,				(132,954
	Dist Plant-Services (Plastic)	5.50%	2,592,094	579,868	(37,550)				3,134,412
	Meters	4.50%	1,139,691	157,318	(24)				1,296,985
	Meter Installations	3.50%	717,871	161,744	(1,556)				878,060
	Regulators	3.60%	798,991	42,712	(3,110)				838,593
	Regulator Installations	3.20%	0	,	(0,)				0
	M&R Equipment-Industrial	4.00%	1,225,989	131,620					1,357,609
	M&R Equipment-Indus CIAC	4.00%	(147,019						(147,019
	Other Equipment	16.80%	304,080	2,370					306,450
390 \$	Structures and Improvements	2.30%	365,346	3,475					368,821
391.1	Data processing Equipment	14.30%	141,101	17,061					158,162
	Office Furniture	5.80%	85,961						85,961
	Office Equipment	9.40%	82,902	11,363	(10,436)				83,830
	Vax System Equipment	16.70%	50,151	,	(10,100)				50,151
	Transportation Equipment	2.90%	119,139						119,139
	Stores Equipment	4.00%							
	Tools and Work Equipment	5.30%	77,215						77,215
	Power Operated Equipment	7.80%	388,697	9,748					398,445
	Communication Equipment	6.80%	132,671	109,380			(18,137		223,914
	Misc. Equipment	7.40%	48,083	6,543			(,0,10/	1	54,626
	Transportation Equip.	14.20%	933,830	210,743	(165.882)			(76,937)	901,754
Subtotal	,		29,884,178	7,459,182	(243,335	0	(1,078,252	(76,937)	35,944,837

Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 2001

ESTIMATED Page 2 of 3

Acct.	Account	Depr. Rate	Beginning Balance*					Adjustments & Transfers	Ending Balance*
No.	Description	Rate	Balance*	Additions	Retirements	Reclass.	CIAC	& Transfers	Balance*
(Continued)	)								
		1							
						1			
1									
						1			
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#### Analysis of Plant in Service Accounts **ESTIMATED** Company: Chesapeake Utilities Corporation Page 3 of 3 For the Year Ended December 31, 2001 Depr. Adjustments Ending Acct. Account Beginning Balance\* CIAC & Transfers No. Description Rate Balance\* Additions Retirements Reclass. (Continued) Capital Recovery Schedules: Total Account 101\* Amortizable Assets: 1141 Acquisition Adjustment 6.66% 627,288 (627,288) 0 114 Acquisition Adjustment-Old 5,543 (5,543) 0 N/A 1143 Acquisition Adjustment-Inc. Tax N/A 0 C Subtotal 632,831 0 0 0 0 (632,831) O **Total Utility Plant** 31,684,117 7,499,598 (243,335) 0 (1,079,175) (709,768) 37,151,438 Note: \* The total beginning and ending balances must agree to acct. 101, Plant in Service, Line 3, Page 20.

**Annual Status Report** 

ompa	ny: Chesapeake Utilities Corpora	tion							ESTIMATED	)
o <b>r</b> the	Year Ended December 31, 2001								Page 1	
Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
mortizal	ble General P lant Assets:									
301	Organization	(21,495)	(700)							(22,1
	Franchise and Consent	(5,780)	(424)							(6,2
	Misc Intangible Plant	(505,486)	(100,262)							(605,74
cquisitio	ans	0								
	Cost of Acquisition	(627,244)							627,244	
	Cost of Acquisition-old	(5,543)	0						5,543	
	Inc. Tax on Acquis Adjustment	(0,040)	ő						0,040	
ubtotal	ine. Tax on Acquis Adjustment	(1,165,548)	(101,385)		Ó	Ó	0	0	632,787	(634,1
	dule should identify each account/suba	(1,100,010)	(101,000)	· · · ·						(004,11
375	Structures and Improvements	(51,692)	(7,136)						-	(58,8
	Mains (Steel)	(4,364,843)	(349,199)		E 250		3,741		· · · · · · · · · · · · · · · · · · ·	
	Mains (Plastic)	(4,304,043) (741,292)	(314,308)		5,250		5,741			(4,705,0
	M&R Equipment-General	(109,985)	(21,960)							(1,055,5)
	M&R Equipment-City	(248,467)	(51,879)							(131,9 (300,3
	M&R Equipment-City (CIAC)	(2+0,+01)	(01,078)							(300,3
	Dist Plant Services (Steel)	(449,974)	(50,039)		19,526					(480,4
	Dist Plant - Services (CIAC)	41,420	7,312		10,020					48,7
	Dist Plant-Services (Plastic)	(435,009)	(149,934)		37,550		10,856			(536,5
	Meters	(473,773)	(53,435)		24		10.000			(530,5
	Meter Installations	(162,273)	(26,126)		1,556					(186,8
	Regulators	(226,220)	(29,215)		3,110					(100,0
	Regulator Installations	(120,220)	(92)		5,110					(202,0
	M&R Equipment-Industrial	(88,255)	(49,259)							(137,5
	M&R Equipment-Indus CIAC	28,313	5,881							34,1
	Other Equipment	(158,366)	(51,167)							(209,5
	Structures and Improvements	(92,561)	(8,420)							(100,9
	Data processing Equipment	(66,721)	(21,507)							(88,2
	Office Furniture	(39,088)	(4,986)							(44,0
391.3	Office Equipment	(35,791)	(8,052)		10,436					(33,4
	Vax System Equipment	(29,765)	(8,375)							(38,1
	Transportation Equipment	(105,222)	(3,455)							(108,6
	Stores Equipment	0	(-,,							(100,0
	Tools and Work Equipment	(29,950)	(4,092)							(34,0
	Power Operated Equipment	(150,854)	(30,477)							(181,3
	Communication Equipment	(50,922)	(15,630)							(66,5
	Misc. Equipment	(16,682)	(3,659)							(20,3
	Transportation Equip. Autos	(420,357)	(147,847)		165,882	(31,656				(433,9
ubtotal	· · · · · · · · · · · · · · · · · · ·	(8,468,536)	(1,397,057)		243,335	(31,656	14,598	0	0	(9,649,1

#### Annual Status Report Analysis of Entries in Accumulated Deprecia ion & Amortization

#### Annual Status Report Analysis of Entries in Accumulated Depreciation & Amortization

#### Company: Chesapeake Utilities Corporation

For the Year Ended December 31, 2001

ESTIMATED Page 2 of 3

Acct.	Account	Beginning	Accruals	1		Gross	Cost of			Ending Balance*
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
Continu	ed)									
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								1		
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				1						
		1								
						1				
									1	

-	ny: Chesapeake Utilities Corp Year Ended December 31, 200								ESTIMATE Page	3 of 3
Acct.	Account	Beginning				Gross	Cost of			Ending
No.	Description	Balance*	Accruals	Reclass.	Retirements	Salvage	Removal	Adjustments	Transfers	Balance*
(Continue	ed)		:							
Capital R	ecovery Schedules: This sc	hedule should identify e	ach approved	capital recove	ery schedule.					
	Accum Amort Structures & Imp	0	0							C
111-397 362	Accum Amort Comm Equipment Gas Holders	0 (559,641)	0 (65,188)				108,032	0	516,797	0 (0
Subtotal		(559,641)	(65,188)	0	0	0	108,032	0	516,797	(0
List anv (	other items necessary to reconcile the	total depreciation and ar	n ortization ac	crual am ount	to Acct. 403. De	enreciation F	rnense show	n on nage 12.		
Listany	Such the first the cost of the first of the		1 01020001 00		10 ACCL 403, D		vpense, snow	n on page 12.		
	Land and Land R ights	0								C
389	Land and Land R ights	0								C
<b></b>								~		· · · ·
Subtota	Grand Total	0 (10,193,725)	0 (1,563,630)	0	0 243,335	0 (31,656)	0 122,629	0		(10,283,255
		(10,193,723)	(1,505,050)	0	243,333	(31,000)	122,029		1,149,304	(10,263,25
Note:	• The grand total of beginning and en	ding holonoop muut ogs	oo to lino 17. E	0.000 20						
Note:	<ul> <li>The grand total of beginning and en</li> </ul>	ding balances m lust agr	ee to Line 17, P	' age zu.						

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