

Writer's Direct Dial Number: (850) 521-1706
Writer's E-Mail Address: bkeating@gunster.com

March 1, 2023

BY E-PORTAL

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

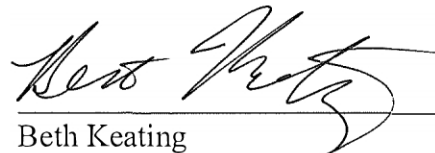
Re: Undocked: 2023000-OT - Florida Public Utilities Company's Annual Depreciation Status
Report for the Year Ended December 31, 2021 - Company Data Responses

Dear Mr. Teitzman:

Attached for filing, please find Florida Public Utilities Company's Responses to Staff's data requests regarding the Company's 2021 Depreciation Status Report.

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

Sincerely,



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

MEK
cc:/Wu, Galloway

1. Please refer to (1) FPUC-Electric Division’s 2021 ADSR (its MS Excel version named “FPU Electric Consolidated Plant Schedule 2021-FILED.xlsx” that was emailed to the Commission Staff on 5/6/2022), and (2) FPUC-Electric Division’s 2020 ADSR (its MS Excel version named “Attachment B Revised FE 2020 Detail Plant Schedule - Filed.xlsx” that was emailed to Staff on 1/21/2022. It appears that, for various general accounts, there exist discrepancies between the 2020 end of year balance and the 2021 beginning of year balance on both plant and reserve sides as shown in Table 1 below. Please provide explanation and the corresponding reconciliations, if applicable.

		Plant Side			Reserve Side		
Plant Accts No.	Plant Description	2021 ADSR	2020 ADSR	Difference	2021 ADSR	2020 ADSR	Difference
		Beginning Balance	Ending Balance		Beginning Balance	Ending Balance	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
		(1)	(2)	(3) = (1) - (2)	(4)	(5)	(6) = (4) - (5)
389	Land and Land Rights	980,503	1,005,790	(25,287)	6,704	6,704	-
390	Structures and Improvements	5,992,196	5,852,241	139,955	1,232,420	1,147,500	84,921
3910	Office Furniture and Equipment	424,360	366,760	57,600	166,727	154,057	12,670
3911	Computer & Peripherals	304,111	-	304,111	93,079	(2,414)	95,493
3912	Computer Hardware	72,000	46,031	25,969	(35,008)	(76,519)	41,511
3913	Furniture & Fixtures	94,969	122,731	(27,762)	(25,173)	(37,615)	12,442
3914	System Software	1,440,205	1,246,463	193,742	154,483	80,408	74,076
3921	Cars	191,318	202,254	(10,936)	113,819	118,518	(4,699)
3922	Light Truck & Vans	1,180,575	1,212,932	(32,357)	860,120	871,299	(11,179)

Company Response:

See Attachment C for an explanation and reconciliation of each difference stated above. Variances are primarily due to changes in allocations. The Florida Common (FC) allocation percentage decreased from 23.73% in 2020 to 19.49% in 2021. Additionally, corporate allocations from Chesapeake Parent in 2021 at 7.97%. The remaining variances are due to data entry and reporting errors. The balances reported on the 2021 ADSR are correct. See Attachment B for revisions to the Revised 2020 schedules.

Attachment
 FPUC-Electric Division 2021 ADSR
 Staff's First Data Request
 March 1, 2023

2. Table 2 below shows Transfers FPUC recorded in its 2021 ADSR:

Table 2: Accounts Recorded Transfers			
Plant Acct. No.	Account Description	Plant Side Transfers	Reserve Side Transfers
352	Structures & Improvements		26,638
356	Overhead Conductors and Devices		(160,930)
364	Poles, Towers, and Fixtures		148,761
365	Overhead Conductors and Devices		(14,469)
390	Structures and Improvements		231
3910	Office Furniture and Equipment		(81,429)
3912	Computer Hardware		116,490
3913	Furniture & Fixtures		(21,047)
3914	System Software		(24,057)
3922	Light Truck & Vans		(14,385)
397	Communication Equipment		5,309
398	Miscellaneous Equipment		1,552
Total			(17,337)

- a. For each of the Transfers listed in Table 2, please explain its nature and cause.
- b. For each of the Transfers listed above, please identify the source (or destination) account(s) from (or to) which the amount of reserve was transferred, if applicable.
- c. For each of the Transfers listed above, please explain why there is no corresponding transfer on plant side.
- d. Please explain why the total amount of reserve transfer dose not net to zero.

Company Response:

- a. The company inadvertently reported Adjustments to reserve accruals under the Transfers heading. These amounts now appear in the Adjustment column of Attachment A, the revised 2021 ADSR.

Accounts 352 through 365: During the Power Plan conversion in 2020, assets were mapped to the wrong reserve account. The Company reclassified the reserve balances to the correct accounts and fixed the mapping in Power Plan during 2022.

Account 390: Depreciation true-up adjustment for an asset recorded in the wrong FERC account.

Accts 3910, 3912, 3913, 3914, 397, and 398: These adjustments report the 2019 Depreciation Study Imbalance Amortization and true-up depreciation on assets recorded in the incorrect FERC accounts.

Attachment
FPUC-Electric Division 2021 ADSR
Staff's First Data Request
March 1, 2023

Account 3922: These are adjustments to true-up depreciation and reclassify assets recorded to the appropriate FERC account.

- b. See 2a above.
- c. See 2a above.
- d. See 2a above.

3. Referring to Account 390 Structures and Improvements, please explain the nature and cause of the negative plant addition, in the amount of \$730.

Company Response:

Expenses totaling \$21,998 were recorded to Plant in Service over a two-year period in error. The Company reclassified the entries out of plant during 2021. This adjustment was inadvertently reported under the Additions column. Attachment A, the revised 2021 ADSR, now reports Additions and Adjustments of \$21,268 and \$(21,998), respectively under the correct column.

4. Referring to Account 3922 – Light Truck & Vans, please explain the nature and cause of the positive Cost of Removal, in the amount of \$7,076.

Company Response:

The company inadvertently reported Salvage under Cost of Removal. This entry is now reported in the Salvage column of Attachment A, the revised 2021 ADSR.

5. Referring to Account 3923 – Heavy Duty Truck/Boobtail, please explain the nature and cause of the positive Cost of Removal, in the amount of \$12,025.

Company Response:

The company inadvertently reported Salvage under Cost of Removal. This entry is now reported in the Salvage column of Attachment A, the revised 2021 ADSR.

PLANT IN SERVICE (\$)								RESERVE (\$)								
Plant	Beginning Balance	Adjustments	Beginning with Adjustments	Additions	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adjustments	Ending Balance
301	475	-	475	-	-	-	475	301	475	-	-	-	-	-	-	475
350	17,629	-	17,629	-	-	-	17,629	Pg 337.1	0	-	(0)	-	-	-	-	0
352	1,921,246	-	1,921,246	-	-	-	1,921,246	Pg 337.2	92,147	-	32,661	-	-	-	26,038	151,447
353	7,753,475	-	7,753,475	-	-	(126,441)	8,323,443	Pg 337.3	1,736,677	(126,441)	139,456	-	-	-	-	1,767,692
354	224,802	-	224,802	-	-	-	224,802	Pg 337.4	201,253	-	4,271	-	-	-	-	205,524
355	1,699,307	-	1,699,307	1,125,470	-	-	2,824,776	Pg 337.5	1,755,920	-	97,525	-	-	-	-	1,853,445
355.1	3,904,731	-	3,904,731	-	-	-	3,904,731	Pg 337.6	(255,294)	-	87,857	-	-	-	-	(167,437)
356	2,792,023	-	2,792,023	854,693	-	-	3,646,715	Pg 337.7	620,503	-	71,082	-	(15,868)	-	(160,930)	514,786
357	-	-	-	-	-	-	-	357	-	-	-	-	-	-	-	-
359	6,788	-	6,788	-	-	-	6,788	Pg 337.8	6,070	-	61	-	-	-	-	6,131
360	333,577	-	333,577	-	-	-	333,577	360	-	-	-	-	-	-	-	-
3601	56,995	-	56,995	-	-	-	56,995	Pg 337.9	34,955	-	855	-	-	-	-	35,810
361	442,062	-	442,062	-	-	-	442,062	Pg 337.10	75,237	-	7,958	-	-	-	-	83,195
362	13,266,497	-	13,266,497	3,048	-	-	13,269,545	Pg 337.11	4,046,710	-	252,117	-	-	-	-	4,298,827
363	-	-	-	-	-	-	-	363	-	-	-	-	-	-	-	-
364	25,598,970	-	25,598,970	1,403,124	-	(55,432)	26,942,662	Pg 337.12	4,787,715	(59,432)	895,737	-	(67,192)	-	148,781	5,705,589
365	20,995,836	-	20,995,836	389,648	-	(7,528)	21,377,956	Pg 337.13	9,046,235	(7,528)	594,875	-	(6,638)	-	(14,469)	9,612,474
366	7,540,387	-	7,540,387	110,948	-	-	7,651,335	Pg 337.14	1,494,757	-	129,276	-	-	-	-	1,614,033
367	9,681,214	-	9,681,214	170,844	-	-	9,852,058	Pg 337.15	4,091,316	-	195,865	-	(3,607)	-	-	4,273,574
368	24,059,153	-	24,059,153	296,069	-	(109,358)	24,245,864	Pg 337.16	15,605,607	(109,358)	651,590	-	(5,263)	-	-	16,142,596
369	14,050,440	-	14,050,440	233,148	-	(21,956)	14,261,632	Pg 337.17	7,855,589	(21,956)	368,701	-	(14,483)	-	-	8,187,851
370	5,425,345	-	5,425,345	233,578	-	(5,397)	5,653,527	Pg 337.18	3,096,280	(5,397)	210,272	-	(2,403)	-	-	3,298,752
371	3,739,987	-	3,739,987	143,685	-	(81,489)	3,802,183	Pg 337.19	1,591,665	(81,489)	113,099	-	(12,165)	-	-	1,611,110
373	2,811,407	-	2,811,407	59,109	-	(6,740)	2,863,776	Pg 337.20	1,494,738	(6,740)	142,292	-	(19,300)	-	-	1,610,990
3800	-	-	-	-	-	-	-	3800	-	-	-	-	-	-	-	-
389	980,503	-	980,503	-	-	-	980,503	389	6,704	-	-	-	-	-	-	6,704
390	5,992,196	(21,598)	5,970,598	21,268	-	(12,531)	5,978,335	Pg 337.21	1,232,420	(12,531)	139,886	535	-	231	-	1,360,541
3910	424,360	-	424,360	11,148	-	(42,805)	392,704	Pg 337.22	166,727	(42,805)	42,707	-	-	(81,429)	-	85,199
3911	304,111	-	304,111	9,805	-	(7,272)	306,704	Pg 337.23	93,079	(7,272)	61,927	-	-	-	-	147,735
3912	72,000	-	72,000	50,748	-	(36,980)	85,668	Pg 337.24	(35,008)	(36,980)	9,459	-	-	-	-	54,860
3913	94,969	-	94,969	-	-	-	94,969	Pg 337.25	(25,173)	-	5,741	-	-	-	(21,047)	(40,479)
3914	1,440,205	-	1,440,205	112,958	-	(12,414)	1,540,750	Pg 337.26	154,483	(12,414)	288,805	-	-	-	(24,057)	406,818
3921	191,318	-	191,318	-	-	(27,161)	164,157	Pg 337.27	113,819	(27,161)	11,997	-	-	-	-	96,656
3922	1,180,575	-	1,180,575	96,778	-	(46,603)	1,229,751	Pg 337.28	860,120	(46,603)	79,725	7,076	-	(14,285)	-	884,533
3923	3,886,928	-	3,886,928	-	-	(159,643)	3,727,285	Pg 337.29	2,910,350	(159,643)	114,358	12,025	-	-	-	2,877,089
3924	411,764	-	411,764	-	-	-	411,764	Pg 337.30	169,747	-	13,176	-	-	-	-	122,923
3930	-	-	-	-	-	-	-	3930	2,040	-	0	-	-	-	-	2,040
3932	-	-	-	-	-	-	-	3932	-	-	-	-	-	-	-	-
3940	107,103	-	107,103	17,629	-	(19,929)	104,803	Pg 337.31	72,180	(19,929)	13,402	-	-	-	-	65,653
3942	-	-	-	-	-	-	-	3942	-	-	-	-	-	-	-	-
3950	(0)	-	(0)	-	-	-	-	3950	1,281	-	(0)	-	-	-	-	1,281
3952	-	-	-	-	-	-	-	3952	-	-	-	-	-	-	-	-
396	898,523	-	898,523	-	-	-	898,523	Pg 337.32	372,581	-	36,840	-	-	-	-	409,430
397	199,694	-	199,694	15,508	-	(2,242)	212,960	Pg 337.33	74,941	(2,242)	19,477	-	-	5,309	-	97,486
397.3	-	-	-	-	-	-	-	397.3	-	-	-	-	-	-	-	-
398	39,666	-	39,666	-	-	-	39,666	Pg 337.34	(29,345)	-	4,456	-	-	1,552	-	(23,338)
399	10,000	-	10,000	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
Amortizable Assets: Capital Leases	114,399	-	114,399	-	-	-	114,399	399	15,412	-	6,615	-	-	-	-	22,027
162,670,662 (21,598) 162,649,064 6,556,674 (788,420) 168,416,918 63,484,944 (788,420) 4,844,120 19,635 (146,920) (17,337) 67,396,022																

FLORIDA PUBLIC UTILITIES COMPANY
Florida Electric Division
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2020

PLANT IN SERVICE (\$)										RESERVE (\$)							
Plant	Account Description	Depr. Rate	Beginning Balance	Adjustments	Additions	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adjustments	Ending Balance
TRANSMISSION PLANT																	
350	Land and Land Rights	1.30%	17,629	-	-	-	-	17,629	350	(890)	-	890	-	-	-	-	0
352	Structures & Improvements	1.70%	1,919,496	1,750	-	-	-	1,921,246	352	96,672	-	-	-	32,661	-	(37,186)	92,147
353	Station Equipment	1.80%	7,801,458	10,135	-	(58,118)	-	7,753,476	353	1,621,933	-	140,609	-	-	(5,865)	-	1,756,677
354	Towers and Fixtures	1.90%	224,802	-	-	-	-	224,802	354	213,904	-	-	-	4,272	-	(16,923)	201,253
355	Poles and Fixtures	4.50%	1,557,746	-	141,560	-	-	1,699,306	355	1,384,999	-	-	-	73,606	(141)	297,456	1,755,920
355.1	Poles and Fixtures	2.30%	3,904,731	-	-	-	-	3,904,731	355.1	(99,803)	-	-	-	87,856	-	(243,347)	(255,294)
356	Overhead Conductors and Devices	2.30%	3,136,904	(477,462)	132,577	-	-	2,792,019	356	569,318	-	-	-	62,111	-	(10,926)	620,503
357	Underground Conduit	-	-	168	-	-	-	-	357	-	-	-	-	-	-	-	-
359	Roads and Trails	0.90%	6,788	-	-	-	-	6,788	359	6,009	-	61	-	-	-	-	6,070
DISTRIBUTION PLANT																	
360 (a)	Land	-	333,577	-	-	-	-	333,577	360	-	-	-	-	-	-	-	-
3601	Land Rights	1.50%	56,995	-	-	-	-	56,995	3601	34,100	-	855	-	-	-	-	34,955
361	Structures & Improvements	1.80%	1,198,983	-	-	(756,921)	-	442,062	361	108,224	-	-	-	21,581	-	(54,567)	75,237
362	Station Equipment	1.90%	13,265,693	(11,885)	131,597	(118,908)	-	13,266,497	362	3,807,212	-	253,611	-	-	(14,113)	-	4,046,710
363	Storage Battery Equipment	-	-	-	-	-	-	-	363	-	-	-	-	-	-	-	-
364	Poles, Towers, and Fixtures	3.40%	25,016,030	550,793	54,222	-	(22,071)	25,598,974	364	4,180,406	(22,071)	856,091	-	(226,711)	-	-	4,787,715
365	Overhead Conductors and Devices	2.80%	20,387,191	379,762	241,331	-	(12,448)	20,995,836	365	8,599,091	(12,448)	550,431	-	(90,839)	-	-	9,046,235
366	Underground Conduit	1.70%	6,913,571	265,774	360,875	168	-	7,540,387	366	1,360,240	-	-	-	124,663	(146)	-	1,484,757
367	Underground Conductors and Devices	2.00%	9,896,677	(934,443)	722,735	-	(3,755)	9,681,214	367	3,910,799	(3,755)	188,048	-	(13,777)	-	-	4,081,316
368	Line Transformers	2.70%	23,465,940	79,199	527,622	-	(13,607)	24,059,153	368	14,982,737	(13,607)	650,003	-	(13,506)	-	-	15,605,627
369	Services	2.80%	13,964,664	78,085	66,341	-	(58,650)	14,050,440	369	7,588,066	(58,650)	361,158	-	(27,929)	(7,057)	-	7,855,589
370	Meters	3.80%	5,134,161	8,167	324,676	-	(41,658)	5,425,345	370	2,942,276	(41,658)	203,034	-	(14,429)	7,057	-	3,096,280
371	Installation on Customer Premises	3.00%	3,477,848	(90)	277,816	-	(15,587)	3,739,987	371	1,504,691	(15,587)	109,828	-	(7,266)	-	-	1,591,665
373	Street Lighting and Signal Systems	5.00%	2,648,665	(346)	165,021	-	(1,934)	2,811,407	373	1,372,744	(1,934)	136,527	-	(12,600)	-	-	1,494,738
GENERAL PLANT																	
3800 (a)	Land and Land Rights	-	-	-	-	-	-	-	3800	-	-	-	-	-	-	-	-
389	Land and Land Rights	-	864,155	-	-	-	-	864,155	389	6,704	-	-	-	-	-	-	6,704
390	Structures and Improvements	2.00%	4,010,283	-	23,032	-	-	4,033,315	390	1,009,884	-	80,513	-	-	-	-	1,090,397
3910	Office Furniture and Equipment	7 Yrs	519,259	-	44,462	-	(372,226)	191,494	3910	387,384	(372,226)	45,197	-	-	-	-	60,355
3911	Computer & Peripherals	5 Yrs	183,692	(172,792)	-	-	(10,900)	-	3911	7,786	(10,900)	701	-	-	-	-	(2,414)
3912	Computer Hardware	5 Yrs	276,867	-	-	-	(267,819)	9,049	3912	283,953	(267,818)	747	-	-	-	-	16,883
3913	Furniture & Fixtures	7 Yrs	6,997	-	-	-	(6,997)	(0)	3913	6,769	(6,997)	84	-	-	-	-	(143)
3914	System Software	5 Yrs	1,214,490	172,792	779,921	13,328	(1,137,238)	1,043,293	3914	1,124,773	(1,137,238)	82,077	-	-	4,760	-	74,372
3921	Cars	7.70%	23,950	117,052	-	-	-	141,002	3921	88,253	-	-	-	9,166	-	(5,220)	92,199
3922	Light Truck & Vans	8.00%	1,137,770	(117,052)	44,213	-	(33,240)	1,031,691	3922	760,041	(33,240)	74,053	20,614	-	-	(12,786)	808,682
3923	Heavy Duty Truck/Boat	6.00%	3,886,929	-	-	-	-	3,886,929	3923	2,776,896	-	233,216	-	-	-	(99,762)	2,910,350
3924	Trailers	3.20%	411,764	-	-	-	-	411,764	3924	96,572	-	13,174	-	-	-	-	109,747
3930	Stores Equipment	7 Yrs	149,712	-	-	-	(149,712)	0	3930	151,357	(149,712)	395	-	-	-	-	2,040
3932	Stores Equipment	7 Yrs	-	-	-	-	-	-	3932	-	-	-	-	-	-	-	-
3940	Tools, Shop, and Garage Equipment	7 Yrs	442,806	-	-	-	(335,703)	107,103	3940	380,855	(335,704)	27,029	-	-	-	-	72,180
3942	Tools, Shop, and Garage Equipment	7 Yrs	-	-	-	-	-	-	3942	-	-	-	-	-	-	-	-
3950	Laboratory Equipment	7 Yrs	119,512	-	-	-	(119,512)	(0)	3950	119,696	(119,512)	1,098	-	-	-	-	1,281
3952	Laboratory Equipment	7 Yrs	-	-	-	-	-	-	3952	-	-	-	-	-	-	-	-
396	Power Operated Equipment	4.10%	898,523	-	-	-	-	898,523	396	335,752	-	36,838	-	-	-	-	372,591
397	Communication Equipment	5 Yrs	372,147	-	-	-	(366,628)	5,519	397	382,428	(366,628)	6,151	-	-	-	-	21,952
397.3	Communication Equipment	5 Yrs	-	-	-	-	-	-	397.3	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	7 Yrs	71,306	48,044	-	-	(86,101)	33,248	398	50,658	(86,101)	6,082	-	-	-	-	(29,361)
399	Other Tangible Property	-	10,000	-	-	-	-	10,000	399	10,000	-	-	-	-	-	-	10,000
Amortizable Assets: Capital Leases			158,929,711	(2,351)	4,037,999	(920,618)	(3,055,785)	158,988,955		62,162,488	(3,055,785)	4,474,419	20,614	(418,270)	(69,785)	(117,768)	62,995,913

FLORIDA PUBLIC UTILITIES COMPANY
 FC Allocation ELECTRIC DIVISION
 REPORT OF DEPRECIATION DATA UNDER RULE 25-5.0436(8)
 2020

Plant	Account Description	Depr. Rate	PLANT IN SERVICE (\$)							RESERVE (\$)							
			Beginning* Balance	Adjustments	Additions	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers	Adjustments	Ending Balance
350	Land and Land Rights	-	-	-	-	-	-	-	350	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	352	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	353	-	-	-	-	-	-	-	-
354	Towers and Fixtures	-	-	-	-	-	-	-	354	-	-	-	-	-	-	-	-
355	Poles and Fixtures	-	-	-	-	-	-	-	355	-	-	-	-	-	-	-	-
355.1	Poles and Fixtures	-	-	-	-	-	-	-	355.1	-	-	-	-	-	-	-	-
356	Overhead Conductors and Devices	-	-	-	-	-	-	-	356	-	-	-	-	-	-	-	-
357	Underground Conduit	-	-	-	-	-	-	-	357	-	-	-	-	-	-	-	-
359	Roads and Trails	-	-	-	-	-	-	-	359	-	-	-	-	-	-	-	-
360	Land	-	-	-	-	-	-	-	360	-	-	-	-	-	-	-	-
360.1	Land Rights	-	-	-	-	-	-	-	360.1	-	-	-	-	-	-	-	-
361	Structures & Improvements	-	-	-	-	-	-	-	361	-	-	-	-	-	-	-	-
362	Station Equipment	-	-	-	-	-	-	-	362	-	-	-	-	-	-	-	-
363	Storage Battery Equipment	-	-	-	-	-	-	-	363	-	-	-	-	-	-	-	-
364	Poles, Towers, and Fixtures	-	-	-	-	-	-	-	364	-	-	-	-	-	-	-	-
365	Overhead Conductors and Devices	-	-	-	-	-	-	-	365	-	-	-	-	-	-	-	-
366	Underground Conduit	-	-	-	-	-	-	-	366	-	-	-	-	-	-	-	-
367	Underground Conductors and Devices	-	-	-	-	-	-	-	367	-	-	-	-	-	-	-	-
368	Line Transformers	-	-	-	-	-	-	-	368	-	-	-	-	-	-	-	-
369	Services	-	-	-	-	-	-	-	369	-	-	-	-	-	-	-	-
370	Meters	-	-	-	-	-	-	-	370	-	-	-	-	-	-	-	-
371	Installation on Customer Premises	-	-	-	-	-	-	-	371	-	-	-	-	-	-	-	-
373	Street Lighting and Signal Systems	-	-	-	-	-	-	-	373	-	-	-	-	-	-	-	-
3800	Land and Land Rights	-	-	-	-	-	-	-	3800	-	-	-	-	-	-	-	-
389	Land and Land Rights	-	139,903	-	-	1,732	-	-	141,634	389	-	-	-	-	-	-	-
390	Structures and Improvements	-	1,668,986	-	-	170,052	-	-	1,839,038	390	15,492	-	41,611	-	-	-	57,103
3910	Office Furniture and Equipment	-	120,419	27,993	-	26,854	-	-	175,266	3910	25,607	-	26,216	-	-	41,878	93,702
3911	Computer & Peripherals	-	-	-	-	-	-	-	-	3911	-	-	-	-	-	-	-
3912	Computer Hardware	-	49,157	-	-	-	-	(12,175)	36,982	3912	(80,807)	(12,175)	1,815	-	(2,235)	(93,401)	
3913	Furniture & Fixtures	-	102,618	-	-	-	-	-	102,618	3913	(42,267)	-	5,283	-	487	(36,497)	
3914	System Software	-	517,817	-	-	16,042	-	(330,689)	203,170	3914	333,390	(330,689)	12,802	-	(9,467)	6,036	
3921	Cars	-	54,232	-	-	7,019	-	-	61,251	3921	16,276	-	10,044	-	-	26,320	
3922	Light Truck & Vans	-	181,259	-	-	(17)	-	-	181,242	3922	48,006	-	14,611	-	-	62,617	
3923	Heavy Duty Truck/Boat	-	-	-	-	-	-	-	-	3923	-	-	-	-	-	-	-
3924	Trailers	-	-	-	-	-	-	-	-	3924	-	-	-	-	-	-	-
3930	Stores Equipment	-	-	-	-	-	-	-	-	3930	-	-	-	-	-	-	-
3932	Stores Equipment	-	-	-	-	-	-	-	-	3932	-	-	-	-	-	-	-
3940	Tools, Shop, and Garage Equipment	-	-	-	-	-	-	-	-	3940	-	-	-	-	-	-	-
3942	Tools, Shop, and Garage Equipment	-	-	-	-	-	-	-	-	3942	-	-	-	-	-	-	-
3950	Laboratory Equipment	-	-	-	-	-	-	-	-	3950	-	-	-	-	-	-	-
3952	Laboratory Equipment	-	-	-	-	-	-	-	-	3952	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-	396	-	-	-	-	-	-	-
397	Communication Equipment	-	145,631	-	-	6,417	-	-	152,048	397	12,005	-	13,512	-	1,899	27,416	
397.3	Communication Equipment	-	-	-	-	-	-	-	-	397.3	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	8,622	-	-	-	-	(809)	7,813	398	(758)	(809)	1,047	-	540	19	
399	Other Tangible Property	-	5,926	-	-	-	-	(5,925)	-	399	5,925	(5,925)	-	-	-	-	
Amortizable Assets: Capital Leases			199,637	(54,773)	-	-	-	-	144,864	-	-	-	-	-	-	-	-
			3,194,206	(26,780)	228,100	-	(349,599)	3,045,926	332,868	(349,599)	126,942	-	-	-	33,103	143,314	

**FLORIDA PUBLIC UTILITIES COMPANY
CONSOLIDATED ELECTRIC DIVISION
REPORT OF DEPRECIATION DATA UNDER RULE 25-6.0436(8)
2020**

Plant	PLANT IN SERVICE (\$)						RESERVE (\$)							Ending Balance	
	Beginning Balance	Adjustments	Additions	Transfers	Retirements	Ending Balance	Plant Acct.	Beginning Balance	Retirements	Accruals	Salvage	Cost of Removal	Transfers		Adjustments
TRANSMISSION PLANT															
350 Land and Land Rights	1.30%	17,629	-	-	-	17,629	350	(890)	-	890	-	-	-	-	0
352 Structures & Improvements	1.70%	1,919,496	1,750	-	-	1,921,246	352	96,672	-	32,661	-	-	-	(37,186)	92,147
353 Station Equipment	1.80%	7,801,458	10,135	-	(58,118)	7,753,476	353	1,621,933	-	140,609	-	-	(5,865)	-	1,756,677
354 Towers and Fixtures	1.90%	224,802	-	-	-	224,802	354	213,904	-	4,272	-	-	-	(16,923)	201,253
355 Poles and Fixtures	4.50%	1,557,746	-	141,560	-	1,699,306	355	1,384,999	-	73,606	-	(141)	-	297,456	1,756,920
355.1 Poles and Fixtures	2.30%	3,904,731	-	-	-	3,904,731	355.1	(99,803)	-	87,856	-	-	-	(243,347)	(255,294)
356 Overhead Conductors and Devices	2.30%	3,136,904	(477,462)	132,577	-	2,792,019	356	569,318	-	62,111	-	(10,926)	-	-	620,503
357 Underground Conduit	-	-	168	-	(168)	-	357	-	-	-	-	-	-	-	-
359 Roads and Trails	0.90%	6,788	-	-	-	6,788	359	6,009	-	61	-	-	-	-	6,070
DISTRIBUTION PLANT															
360 Land	-	333,577	-	-	-	333,577	360	-	-	-	-	-	-	-	-
3601 Land Rights	1.50%	56,995	-	-	-	56,995	3601	34,100	-	855	-	-	-	-	34,955
361 Structures & Improvements	1.80%	1,198,983	-	-	(756,921)	442,062	361	108,224	-	21,581	-	-	(54,567)	-	75,237
362 Station Equipment	1.90%	13,265,693	(11,885)	131,597	(118,908)	13,266,497	362	3,807,212	-	253,611	-	-	(14,113)	-	4,046,710
363 Storage Battery Equipment	-	-	-	-	-	-	363	-	-	-	-	-	-	-	-
364 Poles, Towers, and Fixtures	3.40%	25,016,030	550,793	54,222	(22,071)	25,598,974	364	4,180,406	(22,071)	856,091	-	(226,711)	-	-	4,787,715
365 Overhead Conductors and Devices	2.80%	20,387,191	379,762	241,331	(12,448)	20,995,836	365	8,599,091	(12,448)	550,431	-	(90,839)	-	-	9,046,235
366 Underground Conduit	1.70%	6,913,571	265,774	360,875	168	7,540,387	366	1,360,240	-	124,663	-	(146)	-	-	1,484,577
367 Underground Conductors and Devices	2.00%	9,896,677	(934,443)	722,735	(3,755)	9,681,214	367	3,910,799	(3,755)	188,048	-	(13,777)	-	-	4,081,316
368 Line Transformers	2.70%	23,465,940	79,199	527,622	(13,607)	24,059,153	368	14,982,737	(13,607)	650,003	-	(13,506)	-	-	15,605,627
369 Services	2.60%	13,964,664	78,085	66,341	(58,650)	14,050,440	369	7,588,066	(58,650)	361,158	-	(27,929)	(7,057)	-	7,855,589
370 Meters	3.80%	5,134,161	8,167	324,676	(41,658)	5,425,345	370	2,942,276	(41,658)	203,034	-	(14,429)	7,057	-	3,096,280
371 Installation on Customer Premises	3.00%	3,477,848	(90)	277,816	(15,587)	3,739,987	371	1,504,691	(15,587)	109,828	-	(7,266)	-	-	1,591,665
373 Street Lighting and Signal Systems	5.00%	2,648,665	(346)	165,021	(1,934)	2,811,407	373	1,372,744	(1,934)	136,527	-	(12,600)	-	-	1,494,738
GENERAL PLANT															
3800 Land and Land Rqhts	-	-	-	-	-	-	3800	-	-	-	-	-	-	-	-
389 Land and Land Rqhts	-	1,004,058	-	1,732	-	1,005,790	389	6,704	-	-	-	-	-	-	6,704
390 Structures and Improvements	2.00%	5,679,269	-	193,085	-	5,872,354	390	1,025,376	-	122,124	-	-	-	-	1,147,500
3910 Office Furniture and Equipment	7 Yrs	639,678	27,993	71,316	(372,226)	366,760	3910	412,991	(372,226)	71,413	-	-	41,878	-	154,057
3911 Computer & Peripherals	5 Yrs	183,692	(172,792)	-	(10,900)	-	3911	7,786	(10,900)	701	-	-	-	-	(2,414)
3912 Computer Hardware	5 Yrs	326,025	-	-	(279,993)	46,031	3912	203,146	(279,992)	2,563	-	-	-	(2,235)	(76,519)
3913 Furniture & Fixtures	7 Yrs	109,615	-	-	(6,997)	102,618	3913	(35,498)	(6,997)	5,367	-	-	-	487	(36,640)
3914 System Software	5 Yrs	1,732,307	172,792	795,963	13,328	1,467,927	3914	1,458,163	(1,467,927)	94,879	-	-	4,760	(9,467)	80,408
3921 Cars	7.70%	78,183	117,052	7,019	-	202,254	3921	104,529	-	19,210	-	-	-	(5,220)	118,518
3922 Light Truck & Vans	8.00%	1,319,028	(117,052)	44,196	(33,240)	1,212,932	3922	808,047	(33,240)	88,664	20,614	-	-	(12,786)	871,299
3923 Heavy Duty Truck/Boat	6.00%	3,886,929	-	-	-	3,886,929	3923	2,776,896	-	233,216	-	-	-	(99,762)	2,910,350
3924 Trailers	3.20%	411,764	-	-	-	411,764	3924	96,572	-	13,174	-	-	-	-	109,747
3930 Stores Equipment	7 Yrs	149,712	-	-	(149,712)	-	3930	151,357	(149,712)	395	-	-	-	-	2,040
3932 Stores Equipment	7 Yrs	-	-	-	-	-	3932	-	-	-	-	-	-	-	-
3940 Tools, Shop, and Garage Equipment	7 Yrs	442,806	-	-	(335,703)	107,103	3940	380,855	(335,704)	27,029	-	-	-	-	72,180
3942 Tools, Shop, and Garage Equipment	7 Yrs	-	-	-	-	-	3942	-	-	-	-	-	-	-	-
3950 Laboratory Equipment	7 Yrs	119,512	-	-	(119,512)	-	3950	119,696	(119,512)	1,098	-	-	-	-	1,281
3952 Laboratory Equipment	7 Yrs	-	-	-	-	-	3952	-	-	-	-	-	-	-	-
396 Power Operated Equipment	4.10%	898,523	-	-	-	898,523	396	335,752	-	36,838	-	-	-	-	372,591
397 Communication Equipment	5 Yrs	517,777	-	6,417	(366,628)	157,567	397	394,433	(366,628)	19,663	-	-	1,899	-	49,368
397.3 Communication Equipment	5 Yrs	-	-	-	-	-	397.3	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	7 Yrs	79,927	48,044	-	(86,911)	41,061	398	49,899	(86,911)	7,130	-	-	-	540	(29,342)
399 Other Tangible Property	-	15,926	-	-	(5,925)	10,000	399	15,925	(5,925)	-	-	-	-	-	10,000
Amortizable Assets: Capital Leases	-	199,637	(54,773)	-	-	144,864	-	-	-	-	-	-	-	-	-
		162,123,916	(29,131)	4,266,098	(920,618)	(3,405,384)	162,034,884	62,495,356	(3,405,383)	4,601,361	20,614	(418,270)	(69,785)	(84,665)	63,139,227

FL Common & Chesapeake Corporate Alloc

			2021 Rate	2020 Rate	
		FC	19.49%	23.73%	
		CU&SK	7.97%	0.00%	
Plant	Company	12/31/2020	2021 Alloc	2020 Alloc	Variance
1-3010 - Organization	Chesapeake Parent	5,966	475	-	475
1-3890 - Land & Land Rights	Florida Common	596,858	116,348	141,634	(25,287)
1-3900 - Struc&Impr	Chesapeake Parent	5,204,446	414,597	-	414,597
1-3900 - Struc&Impr	Florida Common	7,749,845	1,510,706	1,839,038	(328,332)
					<u>86,265</u>
1-3901 - Lshold Impr	Chesapeake Parent	421,492	33,577	-	33,577
1-3910 - Offc Furn & Eq	Chesapeake Parent	1,110,200	88,441	-	88,441
1-3910 - Offc Furn & Eq	Chesapeake Parent	5,656	451	-	451
1-3910 - Offc Furn & Eq	Florida Common	738,585	143,975	175,266	(31,291)
					<u>57,600</u>
1-3911 - Comp & Periph	Chesapeake Parent	3,817,518	304,112	-	304,112
1-3912 - Comp Hdwr	Chesapeake Parent	408,872	32,572	-	32,572
1-3912 - Comp Hdwr	Florida Common	155,847	30,380	36,982	(6,603)
					<u>330,081</u>
1-3913 - Furn & Fix	Chesapeake Parent	133,969	10,672	-	10,672
1-3913 - Furn & Fix	Florida Common	432,440	84,297	102,618	(18,321)
					<u>(7,649)</u>
1-3914 - Sys Sftwr	Chesapeake Parent	1,642,872	130,875	-	130,875
1-3914 - Sys Sftwr	Florida Common	856,175	166,897	203,170	(36,273)
1-391S - Alloc Sys Sftwr	Chesapeake Parent	1,244,509	99,140	-	99,140
					<u>193,742</u>
1-3921 - Cars	Florida Common	258,117	50,316	61,251	(10,935)
1-3922 - Lt Truck/Van	Florida Common	763,766	148,884	181,242	(32,358)
1-3970 - Comm Eq	Chesapeake Parent	399,932	31,859	-	31,859
1-3970 - Comm Eq	Chesapeake Parent	469,650	37,413	-	37,413
1-3970 - Comm Eq	Florida Common	640,741	124,902	152,048	(27,146)
					<u>42,127</u>
1-3980 - Misc Equip	Florida Common	32,922	6,418	7,812	(1,395)
1-3990 - Other Tang Prop	Florida Common	-	-	-	-

Reserves	Company	12/31/2020	2021 Alloc	2020 Alloc	Variance
1-3010 - Organization	Chesapeake Parent	5,966	475	-	475
1-3890 - Land & Land Rights	Florida Common	\$ -	-	-	-
1-3900 - Struc&Impr	Chesapeake Parent	1,084,809	86,418	-	86,418
1-3900 - Struc&Impr	Florida Common	\$ 240,636	46,908	57,103	(10,195)
					<u>76,223</u>
1-3901 - Lshold Impr	Chesapeake Parent	109,178	8,697	-	8,697
1-3910 - Offc Furn & Eq	Chesapeake Parent	363,991	28,996	-	28,996
1-3910 - Offc Furn & Eq	Chesapeake Parent	5,057	403	-	403
1-3910 - Offc Furn & Eq	Florida Common	\$ 394,866	76,973	93,702	(16,729)
					<u>12,670</u>
1-3911 - Comp & Periph	Chesapeake Parent	1,198,727	95,493	-	95,493
1-3912 - Comp Hdwr	Chesapeake Parent	311,762	24,836	-	24,836
1-3912 - Comp Hdwr	Florida Common	\$ (393,600)	(76,726)	(93,401)	16,675
					<u>137,004</u>
1-3913 - Furn & Fix	Chesapeake Parent	62,150	4,951	-	4,951
1-3913 - Furn & Fix	Florida Common	\$ (153,800)	(29,981)	(36,497)	6,516
					<u>11,467</u>
1-3914 - Sys Sftwr	Chesapeake Parent	467,973	37,280	-	37,280
1-3914 - Sys Sftwr	Florida Common	\$ 25,435	4,958	6,036	(1,078)
1-391S - Alloc Sys Sftwr	Chesapeake Parent	475,428	37,874	-	37,874
					<u>74,076</u>
1-3921 - Cars	Florida Common	\$ 110,914	21,621	26,320	(4,699)
1-3922 - Lt Truck/Van	Florida Common	\$ 263,873	51,438	62,617	(11,179)
1-3970 - Comm Eq	Chesapeake Parent	184,138	14,669	-	14,669
1-3970 - Comm Eq	Chesapeake Parent	198,331	15,799	-	15,799
1-3970 - Comm Eq	Florida Common	\$ 115,533	22,521	27,416	(4,895)
					<u>25,574</u>
1-3980 - Misc Equip	Florida Common	\$ 82	16	19	(3)
1-3990 - Other Tang Prop	Florida Common	\$ -	-	-	-

FL Common & Chesapeake Corporate Alloc

	2021 Rate	2020 Rate
FC	19.49%	23.73%
CU	7.97%	0.00%

Plant	Company	12/31/2020	2021 Alloc	2020 Alloc	Variance	Reserves	Company	12/31/2020	2021 Alloc	2020 Alloc	Variance
1-3890 - Land & Land Rights	Florida Common	596,858	116,348	141,634	(25,287)	1-3890 - Land & Land Rights	Florida Common	\$ -	-	-	-
1-3900 - Struc&Impr	Chesapeake Parent	5,625,938	448,174	-	448,174	1-3900 - Struc&Impr	Chesapeake Parent	1,193,987	95,116	-	95,116
1-3900 - Struc&Impr	Florida Common	7,749,845	1,510,706	1,839,038	(328,332)	1-3900 - Struc&Impr	Florida Common	\$ 240,636	46,908	57,103	(10,195)
			Total Allocation		119,842						84,921
			FC - Data Entry Error		20,113	(Note A)					
					139,955						
1-3910 - Offc Furn & Eq	Chesapeake Parent	1,110,200	88,441	-	88,441	1-3910 - Offc Furn & Eq	Chesapeake Parent	363,991	28,996	-	28,996
1-3910 - Offc Furn & Eq	Chesapeake Parent	5,656	451	-	451	1-3910 - Offc Furn & Eq	Chesapeake Parent	5,057	403	-	403
1-3910 - Offc Furn & Eq	Florida Common	738,585	143,975	175,266	(31,291)	1-3910 - Offc Furn & Eq	Florida Common	\$ 394,866	76,973	93,702	(16,729)
					57,600						12,670
1-3911 - Comp & Periph	Chesapeake Parent	3,817,518	304,112	-	304,112	1-3911 - Comp & Periph	Chesapeake Parent	1,198,727	95,493	-	95,493
1-3912 - Comp Hdwr	Chesapeake Parent	408,872	32,572	-	32,572	1-3912 - Comp Hdwr	Chesapeake Parent	311,762	24,836	-	24,836
1-3912 - Comp Hdwr	Florida Common	155,847	30,380	36,982	(6,603)	1-3912 - Comp Hdwr	Florida Common	\$ (393,600)	(76,726)	(93,401)	16,675
					25,969						41,511
1-3913 - Furn & Fix	Chesapeake Parent	133,969	10,672	-	10,672	1-3913 - Furn & Fix	Chesapeake Parent	62,150	4,951	-	4,951
1-3913 - Furn & Fix	Florida Common	432,440	84,297	102,618	(18,321)	1-3913 - Furn & Fix	Florida Common	\$ (153,800)	(29,981)	(36,497)	6,516
			Total Allocation		(7,649)				Total Allocation		11,467
			FC - Data Entry Error		(20,113)	(Note A)			FC - Reserve Imbalance Correction		975
			Total Variance - Acct 3913		(27,762)						12,442
1-3914 - Sys Sftwr	Chesapeake Parent	1,642,872	130,875	-	130,875	1-3914 - Sys Sftwr	Chesapeake Parent	467,973	37,280	-	37,280
1-3914 - Sys Sftwr	Florida Common	856,175	166,897	203,170	(36,273)	1-3914 - Sys Sftwr	Florida Common	\$ 25,435	4,958	6,036	(1,078)
1-391S - Alloc Sys Sftwr	Chesapeake Parent	1,244,509	99,140	-	99,140	1-391S - Alloc Sys Sftwr	Chesapeake Parent	475,428	37,874	-	37,874
					193,742						74,076
1-3921 - Cars	Florida Common	258,117	50,316	61,251	(10,935)	1-3921 - Cars	Florida Common	\$ 110,914	21,621	26,320	(4,699)
1-3922 - Lt Truck/Van	Florida Common	763,766	148,884	181,242	(32,358)	1-3922 - Lt Truck/Van	Florida Common	\$ 263,873	51,438	62,617	(11,179)

Note A: The variances offset and are the result of a data entry error. The Revised 2020 plant schedule was adjusted in error by \$20,113 for a retirement adjustment that appeared to be incorrectly recorded in 2019. Upon researching the issue, it was found that the related assets were also recorded in the same incorrect account that the retirement was recorded. The Revised 2020 schedule has been adjusted to correct the accounts beginning balances. The 2021 consolidated plant schedule balances are correct.

Note B: This additional variance is due to reporting error. The Revised 2020 schedule reported a negative balance of \$487.50, when it should have been positive. The 2021 consolidated plant schedule balances are correct. See Attachment B for revisions to the Revised 2020 plant schedule balances.