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☒ Original signed form

☐ Conformed copy

**OFFICIAL COPY**  
AUDITING AND FINANCIAL ANALYSIS  
DIVISION, FPSC

Form Approved  
OMB No. 1902-0028  
(Expires 7/31/96)



**FERC FORM NO. 2:  
ANNUAL REPORT OF MAJOR NATURAL  
GAS COMPANIES**

This report is mandatory under the Natural Gas Act, Sections 10(a) and 16, and 18 CFR 260.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
95 APR 27 PM 1:08  
AUDITING &  
FINANCIAL ANALYSIS DIV

Exact Legal Name of Respondent (Company)

CHESAPEAKE UTILITIES CORPORATION - FLORIDA DIV.

Year of Report

Dec. 31, 1994

Name of Reporting Entity <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
<b>COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)</b>					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
<b>1</b>	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock Issued (201)	250-251			
3	Preferred Stock Issued (204)	250-251			
4	Capital Stock Subscribed (202, 205)	252			
5	Stock Liability for Conversion (203, 206)	252			
6	Premium on Capital Stock (207)	252			
7	Other Paid-In Capital (208-211)	253			
8	Installments Received on Capital Stock (212)	252			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	7,380,178	8,218,337	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119			
13	(Less) Recquired Capital Stock (217)	250-251			
14	<b>TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)</b>	—	7,380,178	8,218,337	
<b>15</b>	<b>LONG-TERM DEBT</b>				
16	Bonds (221)	256-257			
17	(Less) Recquired Bonds (222)	256-257			
18	Advances from Associated Companies (223)	256-257			
19	Other Long-Term Debt (224)	256-257			
20	Unamortized Premium on Long-Term Debt (225)	258-259			
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	258-259			
22	<b>TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)</b>	—			
<b>23</b>	<b>OTHER NONCURRENT LIABILITIES</b>				
24	Obligations Under Capital Leases - Noncurrent (227)	—			
25	Accumulated Provision for Property Insurance (228.1)	—			
26	Accumulated Provision for Injuries and Damages (228.2)	—			
27	Accumulated Provision for Pensions and Benefits (228.3)	—			
28	Accumulated Miscellaneous Operating Provisions (228.4)	—			
29	Accumulated Provision for Rate Refunds (229)	—			
30	<b>TOTAL Other Noncurrent Liabilities (Enter Total of lines 24 thru 29)</b>				
<b>31</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>				
32	Notes Payable (231)	—			
33	Accounts Payable (232)	—	1,545,170	1,566,731	
34	Notes Payable to Associated Companies (233)	—			
35	Accounts Payable to Associated Companies (234)	—			
36	Customer Deposits (235)	—	353,967	422,515	
37	Taxes Accrued (236)	262-263	418,019	878,976	
38	Interest Accrued (237)	—			
39	Dividends Declared (238)	—			
40	Matured Long-Term Debt (239)	—			
41	Matured Interest (240)	—			
42	Tax Collections Payable (241)	—	85,106	66,117	
43	Miscellaneous Current and Accrued Liabilities (242)	268	20,025	146,954	
44	Obligations Under Capital Leases-Current (243)	—			
45	<b>TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)</b>		2,422,287	2,581,293	



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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
53	<b>DEFERRED DEBITS</b>			
54	Unamortized Debt Expense (181)	—		
55	Extraordinary Property Losses (182.1)	230		
56	Unrecovered Plant and Regulatory Study Costs (182.2)	230		
57	Other Regulatory Assets (182.3)	232		
58	Prelim. Survey and Investigation Charges (Electric) (183)	—		
59	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	231		
60	Clearing Accounts (184)	—		
61	Temporary Facilities (185)	—		
62	Miscellaneous Deferred Debits (186)	233	2,759,426	2,233,106
63	Def. Losses from Disposition of Utility Plt. (187)	—		
64	Research, Devel. and Demonstration Expend. (188)	352-353		
65	Unamortized Loss on Reacquired Debt (189)	—		
66	Accumulated Deferred Income Taxes (190)	234-235	257,204	590,863
67	Unrecovered Purchased Gas Costs (191)	—	118,084	723,063
68	<b>TOTAL Deferred Debits (Enter Total of lines 54 thru 67)</b>		<b>3,134,714</b>	<b>2,100,906</b>
69	<b>TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 22, 52, and 68)</b>		<b>14,748,630</b>	<b>15,256,624</b>

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## COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance End of (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	16,243,683	19,597,279
3	Construction Work in Progress (107)	200-201	1,978,922	1,450,842
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		18,222,605	21,048,121
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	<4,024,893>	<4,854,984>
6	Net Utility Plant (Enter Total c' line 4 less 5)	—	14,197,712	16,193,138
7	Nuclear Fuel (120.1-120.4, 120.6)	—		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	—		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—		
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	14,197,712	16,193,138
11	Utility Plant Adjustments (116)	122-123		
12	Gas Stored Underground-Noncurrent (117)	220		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221		
15	(Less) Accum. Prov. for Depr. and Amort. (122)	221		
16	Investments in Associated Companies (123)	222-223		
17	Investments in Subsidiary Companies (123.1)	224-225		
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	—		
19	Noncurrent Portion of Allowances	—		
20	Other Investments (124)	222-223, 229		
21	Special Funds (125-128)	—		
22	TOTAL Other Property and Investments (Total of lines 14-17, 19-21)	—		
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)	—	310,196	<4484>
25	Special Deposits (132-134)	—		
26	Working Funds (135)	—	580	725
27	Temporary Cash Investments (136)	222-223		
28	Notes Receivable (141)	—		
29	Customer Accounts Receivable (142)	—	2,168,095	1,724,538
30	Other Accounts Receivable (143)	—	0	0
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	<11,042>	<36,548>
32	Notes Receivable from Associated Companies (145)	—		
33	Accounts Receivable from Assoc. Companies (146)	—	<5273,335>	<4,898,920>
34	Fuel Stock (151)	—		
35	Fuel Stock Expenses Undistributed (152)	—		
36	Residuals (Elec) and Extracted Products (Gas) (153)	—		
37	Plant Materials and Operating Supplies (154)	—	112,722	116,678
38	Merchandise (155)	—	0	0
39	Other Materials and Supplies (156)	—		
40	Nuclear Materials Held for Sale (157)	—		
41	Allowances (158.1 and 158.2)	—		
42	(Less) Noncurrent Portion of Allowances	—		
43	Stores Expense Undistributed (163)	—		
44	Gas Stored Underground — Current (164.1)	220		
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)	220		
46	Prepayments (165)	230	108,988	107,591
47	Advances for Gas (166-167)	229		
48	Interest and Dividends Receivable (171)	—		
49	Rents Receivable (172)	—		
50	Accrued Utility Revenues (173)	—		
51	Miscellaneous Current and Accrued Assets (174)	—		
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)	—	<2,583,796>	<3,037,420>



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IMPORTANT CHANGES DURING THE YEAR (Continued)



Name of Respondent

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## IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" or "not applicable" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.

2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.

3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.

4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.

5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources

of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.

6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Give reference to Commission authorization if any was required.

7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.

8. State the estimated annual effect and nature of any important wage scale changes during the year.

9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.

10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.

11. Estimated increase or decrease in annual revenues due to important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.

12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.

1-12. None

Name of Respondent  
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Year of Report  
Dec. 31, 19**94**

**SECURITY HOLDERS AND VOTING POWERS (Continued)**

Line No.	Name (Title) and Address of Security Holder (a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
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## SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances

whereby such security became vested with voting rights, give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:

2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy

Total:  
By proxy:

3. Give the date and place of such meeting:

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities				
5	TOTAL number of security holders				
6	TOTAL votes of security holders listed below				
7	Shareholder information may be obtained through:  W.L. Hart, Secretary 861 Silver Lake Boulevard Cannon Building Dover, Delaware 19901				
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**DIRECTORS**

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.	2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.
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Name (and Title) of Director (a)	Principal Business Address (b)	No. of Directors Meetings During Yr. (c)	Fees During Year (d)
See Attached			

	Title (a)	Name of Officer or Director (b)	Salary and/or Fee (c)	Comments (d)	No. of Directors meetings During Yr.
01	President, CEO	Ralph J. Adkins	45,617.62		3
02	Senior V.P., Asst. Treas., CFO	John R. Schinkaitis	31,608.96		Officer
03	Senior V. P. Development &	Kenneth H. Dean	16,274.90	Named an officer 5/17/94.	Officer
04	Senior V. P. Natural Gas Op	Philip S. Barefoot	44,183.76	Named an officer 5/17/94.	Officer
05	Vice Pres NG Operations	Jack E. Reinhard	9,401.64		Officer
06	Secretary	Wayne L. Hart	6,776.01		Officer
07	Treasurer/Asst Sec	William C. Boyles	13,520.02		Officer
08	Chairman of Board	John W. Jardine, Jr.	1,680.00		7
09	Director	Jeremiah P. Shea	2,040.00		8
10	Director	Robert P. Rider	1,560.00		8
11	Director	William G. Warden III	1,800.00		7
12	Director	Rudolph M. Peins, Jr.	1,800.00		3
13	Director	Walter J. Coleman	1,800.00		3
14	Director	Richard Bernstein	900.00	Appointed 4/01/94.	5
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The salaries and fees above represent only that portion of the salaries and fees allocated to the Florida Division.

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**OFFICERS**

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy-making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
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See Attached



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**CORPORATIONS CONTROLLED BY RESPONDENT**

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

4. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

**DEFINITIONS**

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent

of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
Chesapeake Utilities Corp.	Diversified Energy Services Company	100%	

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**CONTROL OVER RESPONDENT**

1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state

name of trustee(s), name of beneficiary or beneficiary for whom trust was maintained, and purpose of the trust.

2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.

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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

John R. Schimkaitis - Senior Vice-President, CFO, Assistant Treasurer  
1015 6th St. N.W., Winter Haven, Florida 33881  
1514 S. Alexander Street, Plant City, Florida 33566  
861 Silver Lake Blvd, Dover Delaware 19901

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Delaware - 1947

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased

N/A

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Class B

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes... Enter the date when such independent accountant was initially engaged: \_\_\_\_\_  
(2) ☐ No



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**LIST OF SCHEDULES (Natural Gas Company) Continued**

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>COMMON SECTION</b>			
Regulatory Commission Expenses .....	350-351	Ed. 12-89	
Research, Development and Demonstration Activities .....	352-353	Ed. 12-89	
Distribution of Salaries and Wages .....	354-355	Ed. 12-88	
Charges for Outside Professional and Other Consultative Services .....	357	Ed. 12-87	
<b>GAS PLANT STATISTICAL DATA</b>			
Natural Gas Reserves and Land Acreage .....	500-501	Ed. 12-89	
Changes in Estimated Natural Gas Reserves .....	503	Ed. 12-88	
Changes in Est. Hydrocarbon Reserves and Costs, and Net Realizable Value .....	504-505	Ed. 12-88	
Natural Gas Production and Gathering Statistics .....	506	Ed. 12-88	
Products Extraction Operations—Natural Gas .....	507	Ed. 12-88	
Compressor Stations .....	508-509	Ed. 12-86	
Gas and Oil Wells .....	510	Ed. 12-87	
Field and Storage Lines .....	511	Ed. 12-87	
Gas Storage Projects .....	512-513	Ed. 12-91	
Transmission Lines .....	514	Ed. 12-87	
Liquefied Petroleum Gas Operations .....	516-517	Ed. 12-86	
Transmission System Peak Deliveries .....	518	Ed. 12-88	
Auxiliary Peaking Facilities .....	519	Ed. 12-86	
Gas Account—Natural Gas .....	520-521	Ed. 12-91	
System Map .....	522	Ed. 12-86	
Footnote Data .....	551		
Stockholders' Reports (check appropriate box) .....	—		
<input type="checkbox"/> Four copies will be submitted.  <input type="checkbox"/> No annual report to stockholders is prepared.			

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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**LIST OF SCHEDULES (Natural Gas Company) (Continued)**

Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)</b>			
Other Paid-in Capital .....	253	Ed. 12-86	
Discount on Capital Stock .....	254	Ed. 12-86	
Capital Stock Expense .....	254	Ed. 12-86	
Securities Issued or Assumed and Securities Refunded or Retired During the Year .....	255	Ed. 12-86	
Long-Term Debt .....	256-257	Ed. 12-89	
Unamortized Debt Exp., Premium and Discount on Long-Term Debt ...	258-259	Ed. 12-88	
Unamortized Loss and Gain on Reacquired Debt .....	260	Ed. 12-86	
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes .....	261	Ed. 12-88	
Taxes Accrued, Prepaid and Charged During Year .....	262-263	Ed. 12-88	
Investment Tax Credits Generated and Utilized .....	264-265	Ed. 12-88	
Accumulated Deferred Investment Tax Credits .....	266-267	Ed. 12-89	
Miscellaneous Current and Accrued Liabilities .....	268	Ed. 12-86	
Other Deferred Credits .....	269	Ed. 12-88	
Undelivered Gas Obligations Under Sales Agreements .....	270-271	Ed. 12-89	
Accumulated Deferred Income Taxes—Accelerated Amortization Property ..	272-273	Ed. 12-89	
Accumulated Deferred Income Taxes—Other Property .....	274-275	Ed. 12-89	
Accumulated Deferred Income Taxes—Other .....	276-277	Ed. 12-93	
Other Regulatory Liabilities .....	278	New 12-93	
<b>INCOME ACCOUNT SUPPORTING SCHEDULES</b>			
Gas Operating Revenues .....	300-301	Ed. 12-89	
Distribution Type Sales by States .....	302-303	Ed. 12-88	
Residential and Commercial Space Heating Customers .....	305	Ed. 12-88	
Interruptible, Off Peak, and Firm Sales to Distribution System Industrial Customers .....	305	Ed. 12-88	
Field and Main Line Industrial Sales of Natural Gas .....	306-309	Ed. 12-89	
Sales for Resale—Natural Gas .....	310-311	Ed. 12-88	
Revenue from Transportation of Gas of Others—Natural Gas .....	312-313	Rev. 12-88	
Sales of Products Extracted from Natural Gas .....	315	Ed. 12-86	
Revenues from Natural Gas Processed by Others .....	315	Ed. 12-86	
Gas Operation and Maintenance Expenses .....	320-325	Ed. 12-89	
Number of Gas Department Employees .....	325	Ed. 12-88	
Exploration and Development Expenses .....	326	Ed. 12-87	
Abandoned Leases .....	326	Ed. 12-87	
Gas Purchases .....	327	Ed. 12-89	
Exchange Gas Transactions .....	328-330	Rev. 12-88	
Gas Used in Utility Operations—Credit .....	331	Ed. 12-88	
Transmission and Compression of Gas by Others .....	332-333	Ed. 12-86	
Other Gas Supply Expenses .....	334	Ed. 12-87	
Miscellaneous General Expenses—Gas .....	335	Ed. 12-86	
Depreciation, Depletion, and Amortization of Gas Plant .....	336-338	Ed. 12-88	
Income from Utility Plant Leased to Others .....	339	Ed. 12-86	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts .....	340	Ed. 12-86	



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
LIST OF SCHEDULES (Natural Gas Company)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported		for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."	
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
<b>GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS</b>			
General Information .....	101	Ed. 12-87	
Control Over Respondent .....	102	Ed. 12-87	
Corporations Controlled by Respondent .....	103	Ed. 12-87	
Officers .....	104	Ed. 12-87	
Directors .....	105	Ed. 12-88	
Security Holders and Voting Powers .....	106-107	Ed. 12-87	
Important Changes During the Year .....	108-109	Ed. 12-87	
Comparative Balance Sheet .....	110-113	Rev. 12-93	
Statement of Income for the Year .....	114-117	Rev. 12-93	
Statement of Retained Earnings for the Year .....	118-119	Ed. 12-88	
Statement of Cash Flows .....	120-121	Rev. 12-93	
Notes to Financial Statements .....	122-123	Ed. 12-88	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)</b>			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion .....	200-201	Ed. 12-89	
Gas Plant in Service .....	204-209	Ed. 12-89	
Gas Plant Leased to Others .....	213	Ed. 12-88	
Gas Plant Held for Future Use .....	214	Ed. 12-89	
Production Properties Held for Future Use .....	215	Ed. 12-89	
Construction Work in Progress—Gas .....	216	Ed. 12-87	
Construction Overheads—Gas .....	217	Ed. 12-87	
General Description of Construction Overhead Procedure .....	218	Ed. 12-88	
Accumulated Provision for Depreciation of Gas Utility Plant .....	219	Ed. 12-87	
Gas Stored .....	220	Ed. 12-87	
Nonutility Property .....	221	Ed. 12-88	
Accumulated Provision for Depreciation and Amortization of Nonutility Property .....	221	Ed. 12-87	
Investments .....	222-223	Ed. 12-86	
Investments in Subsidiary Companies .....	224-225	Ed. 12-89	
Gas Prepayments Under Purchase Agreements .....	226-227	Ed. 12-88	
Advances for Gas Prior to Initial Deliveries or Commission Certification Prepayments .....	229	Ed. 12-87	
Extraordinary Property Losses .....	230	Ed. 12-88	
Unrecovered Plant and Regulatory Study Costs .....	230	Ed. 12-88	
Preliminary Survey and Investigation Charges .....	231	Ed. 12-93	
Other Regulatory Assets .....	232	New 12-93	
Miscellaneous Deferred Debits .....	233	Ed. 12-89	
Accumulated Deferred Income Taxes (Account 190) .....	234-235	Ed. 12-89	
<b>BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)</b>			
Capital Stock .....	250-251	Ed. 12-89	
Capital Stock Subscribed, Capital Stock Liability for Conversion Pre- mium on Capital Stock, and Installments Received on Capital Stock ..	252	Ed. 12-86	



**FERC FORM NO. 2:  
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent <u>CHESAPEAKE UTILITIES CORPORATION - FLORIDA DIV.</u>		02 Year of Report <u>Dec. 31, 19<u>94</u></u>
03 Previous Name and Date of Change (If name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) <u>1015 6<sup>th</sup> Street, N.W., Winter Haven, FLORIDA 33881</u>		
05 Name of Contact Person <u>Anne V. Wood</u>	06 Title of Contact Person <u>Accounting &amp; Rates Manager</u>	
07 Address of Contact Person (Street, City, State, Zip Code) <u>1015 6<sup>th</sup> Street, N.W., Winter Haven, FLORIDA 33881</u>		
08 Telephone of Contact Person, Including Area Code <u>813-299-2883</u>	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) <u>April 30, 1995</u>
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name <u>John R. Schimkaitis</u>	02 Title <u>Senior Vice-President</u>	
03 Signature <u>John R. Schimkaitis</u>	04 Date Signed (Mo, Day, Yr) <u>4/26/95</u>	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

## EXCERPTS FROM THE LAW

(Natural Gas Act, 15 U.S.C. 717-717w)

"Sec. 10(a). Every natural gas (sic) company shall file with the Commission such annual and other periodic special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such natural gas companies specific answers to questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, investment and reduction thereof, gross receipts, interest due and paid, depreciation, amortization, and other reserves, costs of facilities, cost of maintenance and operation of facilities for the production, transportation, or sale of natural-gas (sic), cost of renewal and replacement of such facilities, transportation, delivery, use, and sale of natural-gas (sic) . . . ."

"Sec. 16. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules, and regulations as it may find necessary or appropriate to carry out the provisions of this act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and time within which they shall be filed . . . ."

## GENERAL PENALTIES

"Sec. 21(b). Any person who willfully and knowingly violates any rule, regulation, restriction, condition, or order made or imposed by the Commission under authority of this act, shall, in addition to any other penalties provided by law, be punished upon conviction thereof by a fine of not exceeding \$500 for each and every day during which such offense occurs."

## GENERAL INSTRUCTIONS (Continued)

- IV. For any page(s) that is not applicable to the respondent, either
- (a) Enter the words "Not Applicable" on the particular page(s), or
  - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.
- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses, ( ).
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant  
Federal Energy Regulatory Commission  
825 North Capitol Street, NE.  
Room 946  
Washington, DC 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Report all gas volumes on a pressure base of 14.73 psia and a temperature base of 60°F.
- XIII. Respondents may submit computer printed schedules (reduced to 8½ x 11) instead of the schedules if they are in substantially the same format.

## DEFINITIONS

- I. **Btu per cubic foot** — The total heating value, expressed in Btu, produced by the combustion, at constant pressure, of the amount of the gas which would occupy a volume of 1 cubic foot at a temperature of 60°F if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32°F, and under standard gravitational force (980.665 cm. per sec.<sup>2</sup>) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value.)
- II. **Commission Authorization (Comm. Auth.)** — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- III. **Respondent** — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.



## GENERAL INFORMATION

## I. Purpose

This form is a Regulatory Support Requirement (18 CFR 260.1). It is designed to collect financial and operational information from major interstate natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Financial Statistics of Interstate Natural Gas Pipeline Companies), published by the Energy Information Administration.

## II. Who Must Submit

Each Major natural gas company, as classified in the Commission's Uniform System of Accounts Prescribed for Natural Gas Companies Subject To The Provisions of The Natural Gas Act (18 CFR 201), must submit this form.

Note: Major means having combined gas sold for resale and gas transported or stored for a fee exceeding 50 million Mcf at 14.73 psia (60°F) in each of the three previous calendar years.

## III. What and Where to Submit

- (a) Submit an original and four (4) copies of this form to:

Office of the Secretary  
Federal Energy Regulatory Commission  
825 North Capitol Street, NE.  
Room 3110  
Washington, DC 20426

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant  
Federal Energy Regulatory Commission  
825 N. Capitol St., NE.  
Room 946  
Washington, DC 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and  
(ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 158.10-158.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the Chief Accountant at the address indicated at III (b).

## GENERAL INFORMATION (Continued)

### III. What and Where to Submit (Continued) (c) (Continued)

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statement of \_\_\_\_\_ we have also reviewed schedules \_\_\_\_\_ of FERC Form No. 2 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:
- Legal Reference and Records Management Branch  
Federal Energy Regulatory Commission  
941 North Capitol Street, NE.  
Room 3100 ED-12.1  
Washington, DC 20426  
(202) 208-2474

### When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

### V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for this collection of information is estimated to average 2,475 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 825 North Capitol Street NE, Washington, DC 20426 (Attention: Michael Miller, ED-12.3); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 201) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
  - II. Enter in whole numbers (dollars or Mcf) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important.) The truncating of cents is allowed except on the four basic financial statements where rounding to dollars is required. The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current years amounts.
- Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.

## SIGNATURE PAGE

I certify that I am the responsible accounting officer of  
CHESAPEAKE UTILITIES CORPORATION;  
that I have examined the following report; that to the best of my knowledge,  
information, and belief, all statements of fact contained in the said report are true  
and the said report is a correct statement of the business and affairs of the above-  
named respondent in respect to each and every matter set forth therein during the  
period from January 1, 1994 to December 31, 1994, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations  
were determined consistent with the methods reported to this Commission on the  
appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing  
with the intent to mislead a public servant in the  
performance of his official duty shall be guilty of  
a misdemeanor of the second degree, punishable as  
provided in s. 775.082, s. 775.083, or s. 775.084.

4/26/95

Date

John R. Schimkaitis

Signature

JOHN R. SCHIMKAITIS

Name

SENIOR VICE-PRESIDENT

Title

CHIEF FINANCIAL OFFICER



Name of Respondent <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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### NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (detail); as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, *Utility Plant Adjustments*, explain the origin of such amount, debits and credits during the year,

and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, *Unamortized Loss on Reacquired Debt*, and 257, *Unamortized Gain on Reacquired Debt*, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.

See Attached

<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**STATEMENT OF CASH FLOWS (Continued)**

**4. Investing Activities**  
 Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on page 122.  
 Do not include on this statement the dollar amount of leases capitalized per USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on page 122.

**5. Codes used:**  
 (a) Net proceeds or payments.  
 (b) Bonds, debentures and other long-term debt.  
 (c) Include commercial paper.  
 (d) Identify separately such items as investments, fixed assets, intangibles, etc.

**6. Enter on page 122 clarifications and explanations.**

Line No.	DESCRIPTION (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in	
52	Allowances Held for Speculation	
53	Net Increase (Decrease) in Payables and Accrued Expenses	
54	Other:	
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	(Total of lines 34 thru 55)	<3,294,815>
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other:	
68		
69		
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	
74	Preferred Stock	
75	Common Stock	
76	Other:	
77		
78	Net Decrease in Short-Term Debt (c)	
79		
80	Dividends on Preferred Stock	
81	Dividends on Common Stock	
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22, 57 and 83)	<314,535>
87		
88	Cash and Cash Equivalents at Beginning of Year	310,776
89		
90	Cash and Cash Equivalents at End of Year	<3,759>



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**STATEMENT OF CASH FLOWS**

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be attached to page 122. Information about noncash investing and financing activities should be provided on page 122. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.

2. Under "Other" specify significant amounts and growth others.

3. Operating Activities—Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122 the amounts of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	DESCRIPTION (See Instructions for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income (Line 72(c) on page 117)	838,159
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	735,485
5	Amortization of (Specify) acquisition adjustment, environmental, reserve deficits	189,479
6		
7		
8	Deferred Income Taxes (Net)	< 397,838 >
9	Investment Tax Credit Adjustments (Net)	< 19,523 >
10	Net (Increase) Decrease in Receivables	469,073
11	Net (Increase) Decrease in Inventory	< 3,956 >
12	Net (Increase) Decrease in Allowances Inventory	
13	Net Increase (Decrease) in Payables and Accrued Expenses	159,006
14	Net (Increase) Decrease in Other Regulatory Assets	
15	Net Increase (Decrease) in Other Regulatory Liabilities	
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	
18	Other: Prepayments	48,397
19	Deferred Debits/Credits	120,851
20	Purchased Gas Adjustment	841,147
21	Net Cash Provided by (Used in) Operating Activities	
22	(Total of lines 2 thru 20)	2,980,280
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	< 3,462,237 >
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant Environmental Charges	15,510
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: CWIP/RWIP	530,398
32	Transfers	93
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	< 2,916,234 >
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	< 4,166 >
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	< 374,415 >
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	
45	Proceeds from Sales of Investment Securities (a)	



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215)  State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1)  State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Enter Total of lines 45 & 46)			
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	8,218,337		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance—Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance—End of Year	8,218,337		

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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### STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first account 439, *Adjustments to Retained Earnings*, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, *Adjustments to Retained Earnings*.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance—Beginning of Year		7,380,178
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	Total Credits to Retained Earnings (Account 439) (Enter Total of lines 4 thru 8)		
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Account 439) (Total of lines 10 thru 14)		838,159
16	Balance Transferred from Income (Account 433 less Account 418.1)		
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Account 436) (Total of lines 18 thru 21)		
23	Dividends Declared—Preferred Stock (Account 437)		
24			
25			
26			
27			
28			
29	TOTAL Dividends Declared—Preferred Stock (Account 437) (Total of lines 24 thru 28)		
30	Dividends Declared—Common Stock (Account 438)		
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared—Common Stock (Account 438) (Total of lines 31 thru 35)		
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance—End of Year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		8,218,33



Name of Respondent Chesapeake Utilities Corporation Florida Division		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Report Dec 31, 1994
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	Current Year (c)	Previous Year
25	Net Utility Operating Income (Carried forward from page 114)	—	1,260,746	1,047,047
26	Other Income and Deductions			
27	Other Income			
28	Nonutility Operating Income			
29	Revenues From Merchandising, Jobbing and Contract Work (415)			
30	(Less) Costs and Exp. of Merchandising, Job & Contract Work (416)			
31	Revenues From Nonutility Operations (417)		11,858	7,314
32	(Less) Expenses of Nonutility Operations (417.1)			
33	Nonoperating Rental Income (418)			
34	Equity in Earnings of Subsidiary Companies (418.1)	119		
35	Interest and Dividend Income (419)			
36	Allowance for Other Funds Used During Construction (419.1)		22,721	
37	Miscellaneous Nonoperating Income (421)			
38	Gain on Disposition of Property (421.1)			
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		34,579	7,314
40	Other Income Deductions			
41	Loss on Disposition of Property (421.2)			
42	Miscellaneous Amortization (425)	340		
43	Miscellaneous Income Deductions (426.1-426.5)	340	<3,043>	<3,275>
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		<3,043>	<3,275>
45	Taxes Applicable to Other Income and Deductions			
46	Taxes Other Than Income Taxes (408.2)	262-263		
47	Income Taxes—Federal (409.2)	262-263	<10,133>	<11,297>
48	Income Taxes—Other (409.2)	262-263	<1,734>	<222>
49	Provision for Deferred Inc. Taxes (410.2)	234,272-277		
50	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,272-277		
51	Investment Tax Credit Adj.—Net (411.5)			
52	(Less) Investment Tax Credits (420)		19,523	19,523
53	TOTAL Taxes on Other Inc. and Ded. (Total of 46 thru 52)		7,656	18,004
54	Net Other Income and Deductions (Enter Total of lines 39, 44, 53)		39,192	22,043
55	Interest Charges			
56	Interest on Long-Term Debt (427)		407,537	319,375
57	Amort. of Debt Disc. and Expense (428)	258-259	18,220	15,240
58	Amortization of Loss on Recquired Debt (428.1)			
59	(Less) Amort. of Premium on Debt-Credit (429)	258-259		
60	(Less) Amortization of Gain on Recquired Debt-Credit (429.1)			
61	Interest on Debt to Assoc. Companies (430)	340		
62	Other Interest Expense (431)	340	70,352	41,739
63	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)		<34,330>	<29,109>
64	Net Interest Charges (Enter Total of lines 56 thru 63)		461,799	397,245
65	Income Before Extraordinary Items (Enter Total of lines 25, 54 and 64)		838,159	671,845
66	Extraordinary Items			
67	Extraordinary Income (434)			
68	(Less) Extraordinary Deductions (435)			
69	Net Extraordinary Items (Enter Total of line 67 less line 68)			
70	Income Taxes—Federal and Other (409.3)	262-263		
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)			
72	Net Income (Enter Total of lines 65 and 71)		838,159	671,845



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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

Line No.	OTHER UTILITY		OTHER UTILITY		OTHER UTILITY	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
8						
9			N/A			
10						
11						
12						
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the

basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
		15,837,789	17,243,927			2
						3
		12,052,068	13,979,065			4
		326,343	254,554			5
		629,975	541,990			6
		121,678	121,678			7
		41,819	41,819			8
						9
						10
						11
						12
		868,400	855,476			13
		763,790	293,401			14
		130,745	57,047			15
		172,169	175,479			16
		1530,474	123,629			17
						18
						19
						20
						21
						22
		14,577,043	16,196,880			23
						24
		1,260,746	1,047,047			



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**STATEMENT OF INCOME FOR THE YEAR**

1. Report amounts for accounts 412 and 413, *Revenue and Expenses from Utility Plant Leased to Others*, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, *Other Utility Operating Income*, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenue or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenue or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	<b>UTILITY OPERATING INCOME</b>			
2	Operating Revenues (400)	300-301	15,837,789	17,243,927
3	Operating Expenses			
4	Operation Expenses (401)	320-325	12,052,068	13,979,065
5	Maintenance Expenses (402)	320-325	326,343	254,554
6	Depreciation Expense (403)	336-338	629,975	541,111
7	Amort. & Depl. of Utility Plant (404-405)	336-338	121,678	121,678
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	41,819	41,819
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less) Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263	868,400	855,476
14	Income Taxes — Federal (409.1)	262-263	763,790	293,401
15	— Other (409.1)	262-263	130,745	57,047
16	Provision for Deferred Income Taxes (410.1)	234,272-277	172,699	175,479
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234,272-277	(530,474)	(123,629)
18	Investment Tax Credit Adj. - Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		14,577,043	16,196,880
24	Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)		1,260,746	1,047,047



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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
46	<b>DEFERRED CREDITS</b>			
47	Customer Advances for Construction (252)		<b>25,786</b>	<b>15,311</b>
48	Accumulated Deferred Investment Tax Credits (255)	266-267	<b>445,141</b>	<b>485,618</b>
49	Deferred Gains from Disposition of Utility Plant (256)			
50	Other Deferred Credits (253)	269	<b>3,216,453</b>	<b>2,821,459</b>
51	Other Regulatory Liabilities (254)	278		
52	Unamortized Gain on Reacquired Debt (257)	260		
53	Accumulated Deferred Income Taxes (281-283)	272-277	<b>1,258,785</b>	<b>1,194,606</b>
54	<b>TOTAL Deferred Credits (Enter Total of lines 47 thru 53)</b>		<b>4,946,165</b>	<b>4,456,994</b>
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68	<b>TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 54)</b>		<b>14,748,630</b>	<b>15,256,624</b>

Name of Respondent  
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Florida Division

This Report Is:

- (1) ☒ An Original  
(2) ☐ A Resubmission

Date of Report  
(Mo, Da, Yr)  
4-30-95

Year of Report

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NOTES TO FINANCIAL STATEMENTS (Continued)

**FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

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**Net Periodic Postretirement Benefit Cost  
At December 31,**

	<b>1994</b>	<b>1993</b>
	<hr/>	<hr/>
Service cost	\$3,553	\$119,000
Interest cost on APBO	44,118	176,000
Amortization of transition obligation over 20 Years	22,148	105,000
Curtailment loss	63,821	
	<hr/>	<hr/>
Net periodic postretirement cost	133,640	400,000
	<hr/>	<hr/>
Amount capitalized as construction cost	20,134	52,112
Amount deferred	34,969	92,499
	<hr/>	<hr/>
Amount charged to expense	\$78,537	\$255,389
	<hr/>	<hr/>

**ASSUMPTION**

Discount rate used in calculating net periodic postretirement cost	8.50%	7.00%
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**Other Post Employment Benefits**

In 1994, the Company adopted Statement of Financial Accounting Standards No. 112, Employers' Accounting for Postemployment Benefits\*, as required. SFAS No. 112 establishes standards of financial accounting and reporting for the estimated cost of benefits provided by an employer to former or inactive employees after employment but before retirement. The adoption of SFAS No. 112 did not have a material effect on the Company's results of operations.



**FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

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**7. Other Postretirement Benefits:**

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The Company participates in CUC's defined benefit postretirement health care and life insurance plan which covers substantially all natural gas and corporate employees. Effective January, 1993, the Company adopted the provisions of Statement of Financial Accounting Standards ("SFAS") No. 106, "Employers' Accounting for Postretirement Benefits Other than Pensions", which requires that the expected cost of these future benefits be included in the financial statements during the years employees render service. The implementation of SFAS No. 106 resulted in an accumulated postretirement benefit obligation (transition obligation) related to past employee service of \$2,215,000 on a consolidated basis. As permitted, the Company elected to amortize this cost over 20 years instead of expensing the total obligation in 1993. The Florida Division's 1993 cost under SFAS No. 106, including amortization of the transition obligation, was \$78,236. In the first quarter of 1994, the Company increased the amount that future retirees would be required to contribute to participate in the Company's health care program. The effect of the change in future employee contributions reduced the Florida Division's annual costs to \$1,817 in 1994.

The health care inflation rate for 1994 and 1993 is assumed to be 12%. This rate is projected to gradually decrease to an ultimate rate of 5.5% by the year 2007. A one percentage point increase in the health care inflation rate from the assumed rate would increase the accumulated postretirement benefit obligation by approximately \$61,000 on a consolidated basis as of January 1, 1995, and would increase the aggregate of the service cost and interest cost components of net periodic other postretirement benefit cost for 1995 by approximately \$6,000.

The Florida Public Service Commission has allowed rate recovery for the accrual treatment of SFAS No. 106 costs in rate case decisions rendered for other utilities operating in their jurisdiction. However, the FPSC has indicated that they will continue to review the treatment of SFAS No. 106 costs for ratemaking purposes on a case by case basis and, if it's deemed appropriate, they could rule differently in the future. Given the favorable precedent allowed by the FPSC, the Company does not expect the standard's adoption to have a material effect on results of operations.

The following tables set forth the status of the plan at December 31, 1994 for CUC consolidated. Such information is not available on an individual company basis.

**Accrued Postretirement Benefit Liability  
At December 31,**

	<b>1994</b>	<b>1993</b>
	-----	-----
Accumulated postretirement obligation		
Retirees	\$426,624	\$476,607
Fully eligible active employees	108,444	478,580
Other active	70,098	1,381,352
	-----	-----
Total accumulated postretirement benefit obligation	605,166	2,336,539
Unrecognized transition obligation	328,731	2,110,000
Net gain after recognizing change in discount rate		(137,800)
Unrecognized net gain	(139,637)	
	-----	-----
Accrued postretirement benefit liability	\$416,072	\$364,339
	=====	=====

FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS

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ACCUMULATED BENEFIT OBLIGATION  
At December 31,

	1994	1993
Vested	\$4,454,627	\$4,724,482
Nonvested	104,402	310,132
Total accumulated benefit obligation	\$4,559,029	\$5,034,614

	1994	1993
Plan assets at fair value	\$7,799,483	\$8,789,465
Less: Projected Benefit Obligation	(6,492,622)	(8,297,798)
Plan assets in excess of projected benefit obligation	1,306,861	491,667
Less: Unrecognized net gain (loss)	(3,590,066)	(2,372,085)
Unamortized net asset from adoption of SFAS 87	(171,787)	(186,891)
Prepaid pension cost	(\$2,454,992)	(\$2,067,309)

TOTAL NET PENSION COST  
For the years ended December 31,

	1994	1993
Service cost	\$592,294	\$719,417
Interest cost	518,184	511,536
Actual return on assets	742,949	(1,521,226)
Net amortization and deferral	(1,465,744)	1,031,618
Total net pension cost	\$387,683	\$741,343

ASSUMPTIONS

Discount rate	8.50%	7.00%
Average increase in future compensation levels	5.50%	6.00%
Expected long-term rate of return on assets	8.50%	7.50%

FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS

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costs related to the former manufactured gas plant. In a separate docket before the FPSC, the Company received approval to apply a refund of 1991 overearnings of approximately \$118,000 against the balance of unamortized environmental charges incurred as of December 31, 1992 up to the \$217,000 level previously authorized by the FPSC. As a result, the authorized environmental charges were fully amortized as of May, 1994. On February 6, 1995, in a separate docket before the FPSC, the Company received approval to resume its annual accrual to the reserve in the amount of \$71,114. As of December 31, 1994, the Company has reserved approximately \$27,370 to offset future environmental charges.

**FERC Order No. 636:**

The Company is served by one direct natural gas pipeline, Florida Gas Transmission ("FGT"). In connection with the issuance of Order No. 636 ("Order") by the FERC in April 1992, pipelines will incur four types of transition costs in implementing the unbundled service requirement of the Order: (1) gas supply realignment costs (the costs of renegotiating existing gas supply contracts with producers); (2) unrecovered purchased gas adjustment ("PGA") costs (gas costs remaining in the pipelines' PGA account at the time they cease the merchant function); (3) stranded costs (unrecovered costs of assets that cannot be assigned to customers of unbundled services); and (4) new facilities costs (costs of new facilities required to physically implement the Order).

FGT has incurred transition costs in the form of gas supply realignment costs and FERC has approved recovery of prudently incurred costs from FGT's customers, such as the Company, through a demand charge beginning November 1, 1993 and extending for five years. The Company estimates that its portion of the transition costs on December 31, 1994 and 1993 are \$1,983,000 and \$2,503,000, respectively, of which \$520,000 is due within one year. During 1994, the Company received approval of the PGA rate which includes recovery of the transition costs. Accordingly, the Company has recorded a regulatory asset equivalent to the liability established for transition costs at December 31, 1994 and 1993.

**6. Pension Plan:**

The Company participates in Chesapeake Utilities Corporation's (CUC) funded pension plan covering substantially all employees. Benefits under the plan are based on the participant's years of service and highest average compensation. CUC's funding policy provides that payments to the trustee shall be equal to the minimum funding requirements of the Employee Retirement Income Security Act of 1974. The Company's share of net pension expense for 1994 and 1993 was \$64,835 and \$129,633, respectively. Pension expense decreased in 1994 because of a combination of factors including the 1) increase in discount rate to 7% from 6.5%, 2) decrease in the rate used for average increase in future compensation levels to 5.5% from 6% and 3) increase in the expected long-term rate of return on assets to 8.5% from 7.5%.

The accumulated benefit obligation, reconciliation of the funded status and the prepaid pension asset, and the components of net pension expense are presented below for CUC consolidated. Such information is not available on an individual company basis.



**FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

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Deferred tax expense results from timing differences in the recognition of expenses for tax and financial statement purposes. Deferred taxes relate primarily to timing differences created by depreciation and deferred revenue.

Total income tax expense differs from the amount computed by applying the federal income tax rate to pretax book income for the following reasons:

	1994	1993
Federal income tax expense at statutory rates	\$464,869	\$359,087
State income taxes, net of Federal income Tax Benefit	49,632	38,338
Investment Tax Credit Amortization	(19,523)	(19,523)
Amortization of acquisition adjustment	15,735	15,735
Other	18,390	(9,343)
Total income tax expense	\$529,103	\$384,294
	=====	=====
Income taxes paid	\$90,000	\$45,000
	=====	=====

**5. Commitments and Contingencies:**

**Environmental:**

The Company is currently conducting investigations of a site in Winter Haven, Florida, where the Company's predecessors manufactured coal gas earlier this century. A Contamination Assessment Report ("CAR") was submitted to FDEP on July 11, 1990. The CAR contained the results of additional investigations of conditions at the property. These investigations confirmed limited soil and groundwater impacts to the property. By letter dated March 26, 1991, FDEP directed the Company to conduct additional investigations on-site to fully delineate the vertical and horizontal extent of soil and groundwater impacts.

Additional contamination assessment activities were conducted at the site in late 1992 and early 1993. On March 25, 1993, a Contamination Assessment Report Addendum ("CAR Addendum") was delivered to FDEP. The CAR Addendum concluded that soil and groundwater impacts have been adequately delineated as a result of the additional field work. The FDEP approved the CAR and CAR Addendum in March, 1994. The next step is a Risk Assessment ("RA") and a Feasibility Study ("FS") on the site. The RA and FS are expected to be initiated during calendar year 1995 at an estimated cost of \$54,000. Until the RA and FS are completed and accepted as final by the FDEP, it is not possible to determine whether remedial action will be required by FDEP and, if so, the cost of such remediation.

The Company has spent approximately \$595,000, as of December 31, 1994, on these investigations and expects to recover these expenses, as well as any future expenses, through base rates. These costs have been accounted for as charges to accumulated depreciation. The Company requested and received from the FPSC approval to amortize through base rates \$359,659 of clean-up and removal costs incurred as of December 31, 1986. As of December 31, 1992, these costs were fully amortized. In January 1993, the Company received approval to recover through base rates approximately \$217,000 in additional

**FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

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In 1991, the Company filed for and received approval from the FPSC to flow through to the firm customer classes any deferred balance as of September 30 of each year. As of December 31, 1994 the Company had a liability due to firm ratepayers for 50 percent of the surplus in non-fuel revenues of approximately \$120,000. As of December 31, 1993, the Company had a receivable due from firm ratepayers of approximately \$10,290.

On December 10, 1993, the FPSC issued an order lowering the Company's authorized midpoint return on equity from 12% to 11% for all regulatory purposes effective January 1, 1994.

On August 5, 1994, the Florida Division filed Modified Minimum Filing Requirements which are required every four years by FPSC regulations. As of December 31, 1994, no decision had been rendered by the FPSC. However, as a result of an overearnings investigation discussed below, the Company has agreed that any change in the authorized return on equity as a result of the MMFR's will become effective on January 1, 1996.

On February 6, 1995, the FPSC approved the Florida Division's proposal to cap its 1994 and 1995 earnings at 12% in response to an overearnings investigation by the FPSC. The order also allows the Company to offset any 1994 excess earnings against anticipated increases in major expense areas in 1995 and permits the Company to resume recovery of its annual accrual to the environmental clean-up reserve.

**Related Party Transactions:**

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Certain expenses and other income items are incurred as a result of transactions with affiliates. At December 31, 1994 and 1993 the Company had a liability of approximately \$4,899,000 and \$5,273,000, respectively, due Chesapeake Utilities Corporation and affiliates for these transactions.

Interest expense allocated through intercompany transactions in 1994 and 1993 was \$421,777 and \$373,049, respectively. The remaining interest expense for 1994 and 1993 of \$40,003 and \$24,195 respectively, was the result of direct interest charges for the division.

**4. Income Taxes:**

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The components of income tax expense are:

	1994	1993
Current federal	\$773,922	\$294,698
Current state	132,479	57,269
Deferred	(357,775)	51,850
Investment tax credit adjustments, net	(19,523)	(19,523)
Total income tax expense	\$529,103	\$384,294
	=====	=====

**FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

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Accounting Standard Adopted – The Company adopted Statement of Financial Accounting Standards ("SFAS") No. 109, effective January 1, 1993, as required. SFAS No. 109 prescribes a financial accounting and reporting policy different from that formerly used by the Company by requiring the liability method of accounting for deferred income taxes. In adopting SFAS No. 109, the Company elected to restate its financial statements in order to include the tax consequences on the amounts paid in excess of original cost in gas plant acquisition adjustments for its two utility acquisitions, Central Florida Gas Company (1985) and Plant City Natural Gas Company (1988), in gas plant. Restated prior years' financial statements have not been presented due to immateriality. Changes in accumulated deferred income taxes arising from the implementation of SFAS No. 109 have been deferred for the Company's regulated operations to be recovered from or refunded to ratepayers in future years in accordance with the normalization requirements of federal income tax laws and regulatory practices of the Florida Public Service Commission. At December 31, 1994 and 1993, the deferred regulatory assets were approximately \$192,000 and \$236,000, respectively. The deferred regulatory liabilities at December 31, 1994 and 1993 were approximately \$385,000 and \$431,000, respectively. The regulatory assets consist primarily of income taxes on temporary depreciation differences, which were previously flowed through to ratepayers. The regulatory liabilities primarily represent excess deferred income tax credits resulting from the reduction in the federal income tax rate and also deferred tax credits provided on investment tax credits which were previously flowed through to ratepayers.

**2. Regulatory Affairs:**

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On November 15, 1989, Central Florida Gas Company and Plant City Natural Gas Company, divisions of Chesapeake Utilities Corporation, filed a request with the Florida Public Service Commission (FPSC) in its Docket No. 891179-GU to combine the companies for all ratemaking and accounting purposes and for an overall increase in annual revenues of \$1,315,496. The FPSC approved the consolidation effective July 9, 1990 as well as a combined rate increase in the Company's gross annual revenues of \$780,000 on a permanent basis.

Also effective July 9, 1990 the FPSC authorized the Company to implement a new interruptible flex rate and a corresponding firm rate adjustment provision to its natural gas tariffs. These two provisions allow the Company to adjust, up or down, the non-fuel base tariff rate it charges its interruptible customers as established in the Company's most recent base rate proceeding based on the customers' alternative fuel costs.

The firm rate adjustment requires the Company to pass through to all firm customer classes 50 percent of any incremental increase or decrease in non-fuel revenues deferred as a result of the operation of the flex rate provision of its tariff. These revenues are deferred for a 12-month period ending September 30 of each year. The Company recognizes, on a current basis, the remaining 50 percent of any incremental increase or decrease in non-fuel revenues.



**FLORIDA DIVISION  
CHESAPEAKE UTILITIES CORPORATION  
NOTES TO FINANCIAL STATEMENTS**

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**1. Summary of Accounting Policies:**

**Business** — The Florida Division of Chesapeake Utilities Corporation (the Company) is engaged in the distribution of natural gas. The Company serves residential, commercial, and industrial customers in Polk, Osceola, and Hillsborough counties. In 1994, approximately 72% of gas revenues were derived from industrial sales. Commercial sales contributed 16% of gas revenues, and the residential class contributed the remaining 12%.

**Basis of Accounting** — The Company maintains its accounts in accordance with recognized policies prescribed or permitted by the Florida Public Service Commission (FPSC) and the Federal Energy Regulatory Commission, which policies conform with generally accepted accounting principles in all material respects.

**Basis of Presentation** — The financial statements were prepared in accordance with the requirements of the Federal Energy Regulatory Commission (FERC). Accordingly, the statements of retained earnings and cash flows for 1993 have been omitted.

**Property, Plant and Equipment and Depreciation** — Utility property is stated at original cost reduced by contributions-in-aid-of-construction. The cost of new property and expenditures for major renewals and betterments are capitalized. The cost of current repairs and minor replacements are charged to operating expense. Upon retirement or disposition, the recorded cost of depreciable plant and the costs of removal, net of salvage, are charged to accumulated depreciation. Maintenance and repairs expenditures are charged to operating expense.

For financial reporting purposes, depreciation expense is computed using straight-line rates applied to the average investment in depreciable property accounts. Annual depreciation provisions, expressed as a percent of average depreciable plant in service, were approximately 4.3% in 1994 and 1993, respectively.

**Investment Tax Credits** — The Company's policy is to defer investment tax credits and amortize them over the composite life of the assets.

**Revenues** — The Company accrues base revenues for services rendered but unbilled at month end to provide a closer matching of revenues and expenses.

**Deferred Charges** — The unamortized discount and expense of issuing bonds is amortized over the lives of related issues. Rate case expenses are deferred and amortized over three years as approved by the FPSC.

**Deferred Gas Costs** — The Company has a purchased gas adjustment clause which provides for the adjustment of rates charged to customers as gas costs fluctuate. These amounts are collected or refunded through adjustments to rates during subsequent annual periods.

**Inventories** — Inventories are stated at the lower of cost or market determined by an average cost method.

## Report of Independent Accountants

To the Board of Directors of  
Chesapeake Utilities Corporation

We have audited the balance sheets of the Florida Division of Chesapeake Utilities Corporation as of December 31, 1994 and 1993, and the related statements of income for the years then ended, and the statement of retained earnings and cash flows for the year ended December 31, 1994, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form No. 2. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Florida Division of Chesapeake Utilities Corporation as of December 31, 1994 and 1993, the results of its operations and its cash flows for the year ended December 31, 1994, and net income for the year ended December 31, 1993 in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Chesapeake Utilities Corporation and the Federal Energy Regulatory Commission.

Coopers & Lybrand L.L.P.

Tampa, Florida  
February 10, 1995

Name of Respondent Chesapeake Utilities Corporation Florida Division		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 1994
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	18,809,858		
4	Property Under Capital Leases			
5	Plant Purchased or Sold			
6	Completed Construction not Classified			
7	Experimental Plant Unclassified			
8	TOTAL (Enter Total of lines 3 thru 7)	18,809,858		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	1,450,843		
12	Acquisition Adjustments	787,421		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	21,048,122		
14	Accum. Prov. for Depr., Amort., & Depl.	4,854,984		
15	Net Utility Plant (Enter Total of line 13 less 14)	16,193,138		
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service:			
18	Depreciation	4,478,290		
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
20	Amort. of Underground Storage Land and Land Rights			
21	Amort. of Other Utility Plant	275,117		
22	TOTAL In Service (Enter Total of lines 18 thru 21)	4,403,179		
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)			
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)			
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	451,805		
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	4,854,984		



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo; Da; Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**GAS PLANT LEASED TO OTHERS (Account 104)**

1. Report below the information called for concerning gas plant leased to others.

2. In column (c) give the date of Commission authorization of the lease of gas plant to others.

Line No.	Name of Lessee (Designate associated companies with an asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year
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47	TOTAL				

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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					88
			13,283	374	89
			203,214	375	90
			11,177,612	376	91
13,006				377	92
			296,231	378	93
			621,084	379	94
21,978			2,104,011	380	95
6,856			703,457	381	96
6,267			518,254	382	97
			432,471	383	98
				384	99
5,758			998,339	385	100
				386	101
			169,885	387	102
53,865			17,237,841		103
					104
			98,285	389	105
			311,228	390	106
8,683			248,021	391	107
46,093			585,960	392	108
				393	109
			80,876	394	110
				395	111
			147,224	396	112
			51,689	397	113
			11,282	398	114
54,776			1,534,565		115
				399	116
54,776			1,534,565		117
108,641			18,809,858		118
					119
					120
					121
108,641			18,809,858		122



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
88	5. Distribution Plant			
89	374 Land and Land Rights	9,283	4,000	
90	375 Structures and Improvements	189,791	13,423	
91	376 Mains	8,555,957	2634,661	
92	377 Compressor Station Equipment			
93	378 Meas. and Reg. Sta. Equip.—General	251,032	45,199	
94	379 Meas. and Reg. Sta. Equip.—City Gate	399,185	221,899	
95	380 Services	1,984,821	141,168	
96	381 Meters	670,559	39,756	
97	382 Meter Installations	492,230	32,291	
98	383 House Regulators	403,559	28,912	
99	384 House Reg. Installations			
100	385 Industrial Meas. and Reg. Sta. Equipment	833,984	170,113	
101	386 Other Prop. on Customers' Premises			
102	387 Other Equipment	152,245	17,640	
103	TOTAL Distribution Plant	13,942,644	3,349,062	
104	6. General Plant			
105	389 Land and Land Rights	98,285		
106	390 Structures and Improvements	308,018	3210	
107	391 Office Furniture and Equipment	231,239	25,465	
108	392 Transportation Equipment	554,302	77,751	
109	393 Stores Equipment			
110	394 Tools, Shop, and Garage Equipment	80,876		
111	395 Laboratory Equipment			
112	396 Power Operated Equipment	147,224		
113	397 Communication Equipment	49,889	1800	
114	398 Miscellaneous Equipment	6,333	4949	
115	Subtotal	1,476,166	113,175	
116	399 Other Tangible Property			
117	TOTAL General Plant	1,476,166	113,175	
118	TOTAL (Accounts 101 and 106)	15,456,262	3,462,237	
119	Gas Plant Purchased (See Instr. 8)			
120	(Less) Gas Plant Sold (See Instr. 8)			
121	Experimental Gas Plant Unclassified			
122	TOTAL Gas Plant in Service	15,456,262	3,462,237	

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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					40
					41
				350.1	42
				350.2	43
				351	44
				352	45
				352.1	46
				352.2	47
				352.3	48
				353	49
				354	50
				355	51
				356	52
				357	53
					54
					55
				360	56
				361	57
				362	58
				363	59
				363.1	60
				363.2	61
				363.3	62
				363.4	63
				363.5	64
					65
					66
				364.1	67
				364.2	68
				364.3	69
				364.4	70
				364.5	71
				364.6	72
				364.7	73
				364.8	74
					75
					76
					77
					78
				365.1	79
				365.2	80
				366	81
				367	82
				368	83
				369	84
				370	85
				371	86
					87



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Line No	Account (a)		Balance at Beginning of Year (b)	Additions (c)	
40	3. Natural Gas Storage and Processing Plant				
41	Underground Storage Plant				
42	350.1	Land			
43	350.2	Rights-of-Way			
44	351	Structures and Improvements			
45	352	Wells			
46	352.1	Storage Leaseholds and Rights	N/A		
47	352.2	Reservoirs			
48	352.3	Non-recoverable Natural Gas			
49	353	Lines			
50	354	Compressor Station Equipment			
51	355	Measuring and Reg. Equipment			
52	356	Purification Equipment			
53	357	Other Equipment			
54	TOTAL Underground Storage Plant				
55	Other Storage Plant				
56	360	Land and Land Rights			
57	361	Structures and Improvements			
58	362	Gas Holders			
59	363	Purification Equipment			
60	363.1	Liquefaction Equipment			
61	363.2	Vaporizing Equipment			
62	363.3	Compressor Equipment			
63	363.4	Meas. and Reg. Equipment			
64	363.5	Other Equipment			
65	TOTAL Other Storage Plant				
66	Base Load Liquefied Natural Gas Terminating and Processing Plant				
67	364.1	Land and Land Rights			
68	364.2	Structures and Improvements			
69	364.3	LNG Processing Terminal Equipment			
70	364.4	LNG Transportation Equipment			
71	364.5	Measuring and Regulating Equipment			
72	364.6	Compressor Station Equipment			
73	364.7	Communications Equipment			
74	364.8	Other Equipment			
75	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant				
76	TOTAL Nat. Gas Storage and Proc. Plant				
77	4. Transmission Plant				
78	4. Transmission Plant				
79	365.1	Land and Land Rights			
80	365.2	Rights-of-Way			
81	366	Structures and Improvements			
82	367	Mains			
83	368	Compressor Station Equipment			
84	369	Measuring and Reg. Sta. Equipment			
85	370	Communication Equipment			
86	371	Other Equipment			
87	TOTAL Transmission Plant				



Name of Respondent  
**Chesapeake Utilities Corporation**  
**Florida Division**

This Report Is:  
(1) ☒ An Original  
(2) ☐ A Resubmission

Date of Report  
(Mo, Da, Yr)  
**4-30-95**

Year of Report  
Dec. 31, 19 **94**

**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 599, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			23,328	301	2
			14,124	302	3
				303	4
			37,452		5
					6
					7
				325.1	8
				325.2	9
				325.3	10
				325.4	11
				325.5	12
				326	13
				327	14
				328	15
				329	16
				330	17
				331	18
				332	19
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Name of Respondent <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.

2. In addition to Account 101, *Gas Plant in Service (Classified)*, this page and the next include Account 102, *Gas Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Gas*.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the

entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions or prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. Intangible Plant		
2	301 Organization	23,328	
3	302 Franchises and Consents	14,124	
4	303 Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant	37,452	
6	2. Production Plant		
7	Natural Gas Production and Gathering Plant		
8	325.1 Producing Lands		
9	325.2 Producing Leaseholds		
10	325.3 Gas Rights		
11	325.4 Rights-of-Way		
12	325.5 Other Land and Land Rights		
13	326 Gas Well Structures		
14	327 Field Compressor Station Structures		
15	328 Field Meas. and Reg. Sta. Structures		
16	329 Other Structures		
17	330 Producing Gas Wells—Well Construction		
18	331 Producing Gas Wells—Well Equipment		
19	332 Field Lines		
20	333 Field Compressor Station Equipment		
21	334 Field Meas. and Reg. Sta. Equipment		
22	335 Drilling and Cleaning Equipment		
23	336 Purification Equipment		
24	337 Other Equipment		
25	338 Unsuccessful Exploration & Devel. Costs		
26	TOTAL Production and Gathering Plant		
27	Products Extraction Plant		
28	340 Land and Land Rights		
29	341 Structures and Improvements		
30	342 Extraction and Refining Equipment		
31	343 Pipe Lines		
32	344 Extracted Products Storage Equipment		
33	345 Compressor Equipment		
34	346 Gas Meas. and Reg. Equipment		
35	347 Other Equipment		
36	TOTAL Products Extraction Plant		
37	TOTAL Nat. Gas Production Plant		
38	Mfd. Gas Prod. Plant (Submit Suppl. Statement)		
39	TOTAL Production Plant		

4478.290				18
				19
				20
275.111				21
4403.179				22
				23
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451.805				32
4854.984				33



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<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>			
<b>GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS (Continued)</b>						
3. If for any reason a take or pay situation is in controversy, list in the columns below the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).		4. If any prepayment was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish in a footnote a concise explanation of basis of computation.				
BALANCE END OF YEAR		PREPAYMENTS IN CURRENT YEAR			Make-up Period expiration date	Line No.
Mcf (14.73 psia at 60°F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at 60°F) (h)	Percent of Year's required take (i)		
Ø	Ø		N/A			1
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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### GAS PREPAYMENTS UNDER PURCHASE AGREEMENTS

1. Report below the information called for concerning gas prepayments as defined in the text of Account 165, *Prepayments*. (Report advances on page 229.)

2. If any prepayment at beginning of year (or incurred during year) was cancelled, forfeited, or applied to another

purpose, state in a footnote gas volume and dollar amount, period when such prepayment was incurred, and accounting disposition of prepayment amount. Give a concise explanation of circumstances causing forfeiture or other disposition of the prepayment.

Line No.	Name of Vendor (Designate associated companies with an asterisk)	Seller FERC Rate Schedule No.	BALANCE BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F) (c)	Amount (d)
1	Florida Gas Transmission		Ø	\$30,000 ①
2				
3				
4				
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26				
27				
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29				
30				
31				
32				
33	① prepayment under contract for Phase III service			
34				
35				
36				
37				
38				
39				
40				
41				
42	TOTAL		Ø	\$30,000



<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994	
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.		7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f). 8. Report on Line 42, column (a) the total cost of Account 123.1.		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
	N/A			1
				2
				3
				4
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				9
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)**

1. Report below investments in Accounts 123.1, *Investments in Subsidiary Companies*.

2. Provide a subheading for each company and list thereunder the information called for below. Sub-total by company and give a total in columns (e), (f), (g) and (h).

(a) Investment in Securities — List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate.

(b) Investment Advances — Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)
1				
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42	TOTAL Cost of Account 123.1 \$		TOTAL	

<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**INVESTMENTS (Accounts 123, 124, 136) (Continued)**

Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders, or employees. Exclude amounts reported on page 229.

3. For any securities, notes or accounts that were pledged designate with an asterisk such securities, notes, or accounts and in a footnote state the name of pledgee and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.

5. Report in column (g) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (g).

Sales or Other Dispositions During Year  (d)	Principal Amount or No. of Shares at End of Year  (e)	Book Cost at End of Year <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)</i> (f)	Revenues for Year  (g)	Gain or Loss from Investment Disposed of  (h)	Line No.
					1
					2
					3
					4
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					6
					7
					8
					9
					10
					11
					12
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<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
<b>INVESTMENTS (Accounts 123, 124, 136)</b>				
<p>1. Report below investments in Accounts 123, <i>Investments in Associated Companies</i>, 124, <i>Other Investments</i>, and 136, <i>Temporary Cash Investments</i>.</p> <p>2. Provide a subheading for each account and list thereunder the information called for:</p> <p style="margin-left: 20px;">(a) Investment in Securities — List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bonds, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board</p> <p style="margin-left: 20px;">of Directors, and included in Account 124, <i>Other Investments</i>, state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investments included in Account 136, <i>Temporary Cash Investments</i>, also may be grouped by classes.</p> <p style="margin-left: 20px;">(b) Investment Advances — Report separately for each person or company the amounts of loans or investment advances which are properly includable in Account 123. Advances subject to current repayment should be included in Accounts 145 and 146. With respect to each advance, show whether the advance is a note or open account.</p>				
<b>Line No.</b>	<b>Description of Investment</b>  (a)	<b>Book Cost at Beginning of Year</b> <i>(If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.)</i> (b)	<b>Purchases or Additions During Year</b>  (c)	
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	N/A			

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**NONUTILITY PROPERTY (Account 121)**

1. Give a brief description and state the location of non-utility property included in Account 121.
2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property. These items are separate and dis-

tinct from those allowed to be grouped under instruction No. 5.

5. Minor items (5% of the Balance at the End of the Year, for Account 121) may be grouped.

6. Natural gas companies which have oil property should report such property by State, classified as to (a) oil lands and land rights, (b) oil wells, and (c) other oil property. Gasoline plants and other plants for the recovery of products from natural gas are classifiable as gas plant and should be reported as such and not shown as Nonutility Property.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	N/A			
2				
3				
4				
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**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF  
NONUTILITY PROPERTY (Account 122)**

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item (a)	Amount (b)
1	Balance, Beginning of Year	
2	Accruals for Year, Charged to	
3	(417) Income from Nonutility Operations	
4	(418) Nonoperating Rental Income	
5	Other Accounts (Specify):	
6		
7	TOTAL Accruals for Year (Enter Total of lines 3 thru 6)	
8	Net Charges for Plant Retired	
9	Book Cost of Plant Retired	
10	Cost of Removal	
11	Salvage (Credit)	
12	TOTAL Net Charges (Enter Total of lines 9 thru 11)	
13	Other Debit or Credit Items (Describe):	
14		
15	Balance, End of Year (Enter Total of lines 1, 7, 12, and 14)	



Name of Respondent  
**Chesapeake Utilities Corporation,  
Florida Division**

This Report Is:

- (1) ☒ An Original  
(2) ☐ A Resubmission

Date of Report  
(Mo, Da, Yr)

4-30-95

Year of Report

Dec. 31, 1994

**GAS STORED (ACCOUNT 117, 164.1, 164.2 AND 164.3)**

1. If during the year adjustment was made to the stored gas inventory (such as to correct cumulative inaccuracies of gas measurements), furnish in a footnote an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment, and account charged or credited.

2. Give in a footnote a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

3. If the company uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment

of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

4. If the company has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project, furnish a statement showing: (a) date of Commission authorization of such accumulated provision, (b) explanation of circumstances requiring such provision, (c) basis of provision and factors of calculation, (d) estimated ultimate accumulated provision accumulation, and (e) a summary showing balance of accumulated provision and entries during year.

5. Report pressure base of gas volumes as 14.73 psia at 60° F.

Line No.	Description (a)	Noncurrent (Account 117) (b)	Current (Account 164.1) (c)	LNG (Account 164.2) (d)	LNG (Account 164.3) (e)	Total (f)
1	Balance at Beginning of Year					
2	Gas Delivered to Storage (contra Account)					
3	Gas Withdrawn from Storage (contra Account)		N/A			
4	Other Debits or Credits (Net)					
5	Balance at End of Year					
6	Mcf					
7	Amount Per Mcf					

8 State basis of segregation of inventory between current and noncurrent portions:



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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.

2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable property.

3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c + d + e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
1	Balance Beginning of Year	3,766,565	3,766,565		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	629,975	629,975		
4	(413) Exp. of Gas Plt. Leas. to Others				
5	Transportation Expenses—Clearing	105,510	105,510		
6	Other Clearing Accounts				
7	Other Accounts (Specify): 405	71,114	71,114		
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	806,599	806,599		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	108,641	108,641		
12	Cost of Removal	12,032	12,032		
13	Salvage (Credit)	< 23,377 >	< 23,377 >		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	97,296	97,296		
15	Other Debit or Cr. Items RWSIP (Describe): Transfers	< 2,327 > < 95 >	< 2,327 > < 95 >		
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	4,478,290	4,478,290		

Section B. Balances at End of Year According to Functional Classifications					
18	Production—Manufactured Gas				
19	Prod. and Gathering—Natural Gas				
20	Products Extraction—Natural Gas				
21	Underground Gas Storage				
22	Other Storage Plant (362)	27,372	27,372		
23	Base Load LNG Term. and Proc. Plt.				
24	Transmission				
25	Distribution (374-387)	3,918,806	3,918,806		
26	General (389-399)	532,112	532,112		
27	TOTAL (Enter Total of lines 18 thru 26)	4,478,290	4,478,290		

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### GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Gas Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

$$\frac{\text{Total payroll charged to construction}}{\text{Total payroll}} \times \left( \begin{array}{l} \text{Total payroll taxes} \\ + \text{Net employee benefits} \\ + \text{Workman's Comp} \end{array} \right) =$$

Overhead Amount Charged to Construction  
(recorded by individual workorder)

### COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

#### 1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S		
(2)	Short-Term Interest			s
(3)	Long-Term Debt	D		d
(4)	Preferred Stock	P		p
(5)	Common Equity	C		c
(6)	Total Capitalization		100%	
(7)	Average Construction Work in Progress Balance	W		

2. Gross Rate for Borrowed Funds  $s \left( \frac{S}{W} \right) + d \left( \frac{D}{D+P+C} \right) \left( 1 - \frac{S}{W} \right)$

3. Rate for Other Funds  $\left[ 1 - \frac{S}{W} \right] \left[ p \left( \frac{P}{D+P+C} \right) + c \left( \frac{C}{D+P+C} \right) \right]$

#### 4. Weighted Average Rate Actually Used for the Year:

- Rate for Borrowed Funds —
- Rate for Other Funds —



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<b>CONSTRUCTION OVERHEADS—GAS</b>				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)	Total Cost of Construction to Which Overheads Were Charged (Exclusive of Overhead Charges) (c)	
1	Administrative & General	\$62,351		
2	Transportation	41,866		
3				
4				
5				
6				
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46	TOTAL	\$104,217		



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CONSTRUCTION WORK IN PROGRESS—GAS (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (less than \$500,000) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	Miscellaneous	\$1,450,843	\$291,198	
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43	TOTAL	\$1,450,843	\$291,198	

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PRODUCTION PROPERTIES HELD FOR FUTURE USE (Account 105.1)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use,			give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.1.		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)	
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)				
2	N/A				
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46	TOTAL				

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**GAS PLANT HELD FOR FUTURE USE (Account 105)**

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Natural Gas Lands, Leaseholds, and Gas Rights Held for Future Utility Use (Per Pages 500-501)			
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46	TOTAL			

N/A



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**SECURITIES ISSUED OR ASSUMED AND  
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

1. Furnish a supplemental statement giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.

2. Furnish particulars (details) showing fully the accounting for the total principal amount, par value, or stated value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.

3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate,

nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.

4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, give references to the Commission authorization for the different accounting and state the accounting method.

5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as particulars (details) of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, furnish details of these amounts with amounts relating to refunded securities clearly earmarked.

N/A

<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>
<b>DISCOUNT ON CAPITAL STOCK (Account 213)</b>				
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1. Report the balance at end of year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-</p> </div> <div style="width: 55%;"> <p>ment giving particulars (details) of the change. State the reason for any charge-off during the year and specify the amount charged.</p> </div> </div>				
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	N/A			
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21	TOTAL			
<b>CAPITAL STOCK EXPENSE (Account 214)</b>				
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>1. Report the balance at end of year of capital stock expenses for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance with respect to any class or series of stock, attach a state-</p> </div> <div style="width: 55%;"> <p>ment giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p> </div> </div>				
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)		
1	N/A			
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21	TOTAL			



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
<b>OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)</b>				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)—State amount and give brief explanation of the capital changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	N/A			
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40	TOTAL			



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>
<b>CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION,          PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK</b> (Accounts 202 and 205, 203 and 206, 207, 212)			
1. Show for each of the above accounts the amounts applying to each class and series of capital stock. 2. For Account 202, <i>Common Stock Subscribed</i> , and Account 205, <i>Preferred Stock Subscribed</i> , show the subscription price and the balance due on each class at the end of year. 3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, <i>Common Stock Liability for Conversion</i> , or Account 206, <i>Preferred Stock Liability for Conversion</i> , at the end of the year. 4. For Premium on Account 207, <i>Capital Stock</i> , designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.			
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1	N/A		
2			
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5			
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46	TOTAL		

<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994				
CAPITAL STOCK (Accounts 201 and 204) (Continued)							
3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.		5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.					
OUTSTANDING PER BALANCE SHEET <small>(Total amount outstanding without reduction for amounts held by respondent.)</small>		HELD BY RESPONDENT				Line No.	
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS			
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)		
N/A						1	
						2	
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Name of Respondent <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 19 <u>94</u>
CAPITAL STOCK (Accounts 201 and 204)			
1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year		and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.  2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.	

Line No.	Class and Series of Stock and Name of Stock Exchange  (a)	Number of Shares Authorized by Charter  (b)	Par or Stated Value Per Share  (c)	Call Price at End of Year  (d)
1	N/A			
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report Dec. 31, 19 <b>94</b>	
ACCUMULATED DEFERRED INCOME TAXES (Account 190) (Continued)							
3. If more space is needed, use separate pages as required.				4. In the space provided below, identify by amount and classification, significant items for which deferred taxes are being provided. Indicate insignificant amounts listed under Other.			
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year  (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
						50,044	10
						21,753	11
						272,089	12
						37,875	13
						13,753	14
						99,059	15
						451,067	16
						139,796	17
						590,863	18

NOTES (Continued)

<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 4-30-95		<b>Year of Report</b> Dec. 31, 1994	
ACCUMULATED DEFERRED INCOME TAXES (Account 190)							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes.				2. At Other (Specify), include deferrals relating to other income and deductions.			

Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Electric			
2				
3				
4				
5				
6				
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)			
9	Gas			
10	Self Insurance	44,625		5419
11	Conservation	565	< 82,318 >	
12	Purchased Gas Adjustment	< 44,435 >		316,524
13	Unbilled Revenue	63,070	< 25,195 >	
14	Bad Debts	4,155		9,598
15	Other Capitalized Interest OH	71,059		28,000
16	TOTAL Gas (Enter Total of lines 10 thru 15)	139,039	< 47,513 >	359,541
17	Other (Specify) Benefits	118,165	< 3 >	21,634
18	TOTAL (Acct 190) Total of lines 8, 16 and 17)	257,204	< 47,516 >	381,175

NOTES

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report Dec. 31, 19 <b>94</b>	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits.				of amortization in column (a).			
2. For any deferred debit being amortized, show period				3. Minor items (less than \$100,000) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Cashier Over/Under	0	123	903	123	0	
2	Deferred Rate Case	21,928		92340	21,928	0	
3	Conservation	21,5017	192,240	400	132,931	57,808	
4	FASB 109 Reg Asset - Depr	235,946		282,283	43,753	192,193	
5	Deferred 636 TCR Costs	2,503,053		2534	519,948	1,983,105	
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47	Misc. Work in Progress						
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)						
49	TOTAL	\$2,759,426				\$2,233,106	



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**OTHER REGULATORY ASSETS (Account 182.3)**

1. Reporting below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Propose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
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44	TOTAL				

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report Dec. 31, 19 <b>94</b>	
<b>PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)</b>							
<p>1. Report below particulars (details) concerning the cost of plans, surveys, and investigations made for the purpose of determining the feasibility of projects under contemplation.</p> <p>2. For gas companies, report separately amounts included in Account 183.1, <i>Preliminary Natural Gas Survey and</i></p>				<p><i>Investigation Charges, and Account 183.2, Other Preliminary Survey and Investigation Charges.</i></p> <p>3. Minor items (less than \$250,000) may be grouped by classes.</p>			
Line No.	Description and Purpose of Project  (a)	Balance at Beginning of Year  (b)	Debits  (c)	CREDITS		Balance at End of Year  (f)	
				Account Charged  (d)	Amount  (e)		
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44	TOTAL						

Name of Respondent <b>Chesapeake Utilities Corporation: Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report <b>Dec. 31, 1994</b>	
<b>PREPAYMENTS (Account 165)</b>							
1. Report below the particulars (details) on each prepayment.				2. Report all payments for undelivered gas on line 5 and complete pages 226 to 227 showing particulars (details) for gas prepayments.			
Line No.	Nature of Prepayment (a)			Balance at End of Year (In Dollars) (b)			
1	Prepaid Insurance			\$ 59,099			
2	Prepaid Rents						
3	Prepaid Taxes (pages 262-263)						
4	Prepaid Interest						
5	Gas Prepayments (pages 226-227)						
6	Miscellaneous Prepayments: <b>Prepaid Postage</b>			1,492			
7	<b>TOTAL</b>			\$ 60,591			
<b>EXTRAORDINARY PROPERTY LOSSES (Account 182.1)</b>							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	N/A						
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9	<b>TOTAL</b>						
<b>UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)</b>							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr, to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
10	N/A						
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30	<b>TOTAL</b>						



<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION**  
 (Accounts 124, 166 and 167)

1. Report below the information called for concerning all advances for gas, as defined in the text of Account 166, *Advances for Gas Exploration, Development and Production*, and 167, *Other Advances for Gas*, whether reported in Accounts 166, 167, or reclassified to Account 124, *Other Investments*. List Account 124 items first.

2. In column (a), give the date the advance was made, the payee (designate associated companies with an asterisk) a brief statement of the purpose, (exploration, development, production, general loan, etc.) and the estimated date of repayment. Do not use the term indefinite in reporting

estimated date of repayment. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirements of instruction 3 below.

3. If the beginning balance shown in column (c) does not agree with the prior year's ending balance, column (g), provide a detailed explanation in a footnote. Show all Advances made during the year in column (d) and all repayments or other credits in column (e). Report amounts shown in column (e) separately by account, as reported in column (f).

Line No.	Date of Advance, Payee, Purpose and Estimated Date of Repayment (a)	Account Number (124, 166 or 167) (b)	Balance at Beginning of Year (c)	Advances During Year (d)	Repayments or Other Credits During Year (e)	Accounts Charged (f)	Balance at End of Year (g)
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**INVESTMENT TAX CREDITS GENERATED AND UTILIZED**

1. Prepare this page regardless of the method of accounting adopted for the investment tax credits. By footnote state the method of accounting adopted, and whether the company has consented or is required by another Commission to pass the tax credits on to customers.

2. As indicated in column (a), show each year's activities from 1962 through the year covered by this report, identifying the data by the indicated percentages.

3. Report in columns (b) and (e) the amount of investment tax credits generated from properties acquired for use in utility operations. Report in columns (c) and (f) the amount of such generated credits utilized in computing the annual income taxes. Also explain by footnote any adjustments to

columns (b) through (f) such as corrections, etc., or carryback of unused credits. Such adjustments should be carried back or forward to the applicable years.

4. Report in column (d), the weighted-average useful life of all properties used in computing the investment tax credits in column (b). Also, show in this column for the year 1971 and thereafter, the option exercised [(1) rate base treatment, (2) ratable flow through, or (3) flow through] for rate purposes in accordance with section 46(f) of the Internal Revenue Code.

5. Show by footnote (page 551, Footnotes) any unused credits available at end of each year for carrying forward as a reduction of taxes in subsequent years.

Line No.	Year (a)	Gas			Other Departments or Operations	
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)
1	1962-78					
2	3%					
3	4%	39	39	30		
4	7%					
5	10%	69,944	69,619	24.07		
6	11%					
7						
8	1979					
9	3%					
10	4%					
11	7%					
12	10%	53,453	53,453	29.20		
13	11%					
14						
15	1980					
16	3%					
17	4%					
18	7%					
19	10%	26,364	26,341	33.60		
20	11%					
21						
22		<231>	<231>	recaptured	1984	
23	1981					
24	3%					
25	4%					
26	6%					
27	7%					
28	10%	31,142	30,371	36.1		
29	11%					
30						
31		<6>	<6>	recaptured	1984	
32	1982					
33	3%					
34	4%					
35	6%					
36	7%					
37	10%	37,770	37,483	37		
38	11%					
39						
40		<8>	<8>	recaptured	1984	



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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) thru (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
906,401	105,000	① 291,320	810,601		1
-	181,595	② 185,815	8018		2
399,227	448,859		34,252		3
60,121	63,612	③ (26)	26,110		4
130,974	131,106		⊖		5
255,868	255,868		⊖		6
1746	1746		⊖		7
19,819	19,819		⊖		8
646	709		(5)		9
					10
					11
					12
					13
					14
					15
					16
					17
1,774,802	1,208,314	(105,531)	878,976		18

**DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)**

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
			4265 # 11,867	1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
			① Transfer liability to parent.	13
			② Sales Tax Collected + accrued.	14
			③ Psc Tax Adj. for underaccrual.	15
				16
				17
			# 11,867	18



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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### TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or

accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)
1	Accrued State and Federal Income Tax	\$ 300,520	
2	State Sales Tax	3,798	
3	State Utility Tax	83,884	
4	State Regulatory Tax	29,627	
5	Payroll Tax	132	
6	Property Tax	0	
7	Franchise Tax	0	
8	Occupational Tax	0	
9	Other Taxes	0	
10	Excise Tax	58	
11			
12			
13			
14			
15			
16			
17			
18	TOTAL	\$418,019	

### DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

Line No.	Electric (Account 408.1, 409.1) (a)	Gas (Account 408.1 409.1) (b)	Other Utility Departments (Account 408.1, 409.1) (c)	Other Income and Deductions (Account 408.2, 409.2) (d)
1		894,534		
2		399,227		
3		60,121		
4		130,974		
5		255,868		
6				
7		1746		
8		19,819		
9		646		
10				
11				
12				
13				
14				
15				
16				
17				
18	TOTAL	1,762,935		

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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.		2. If the utility is a member of a group which files consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.		
Line No.	Particulars (Details) (a)			Amount (b)
1	Net Income for the Year (Page 117)			\$ 838,159
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books Add back income taxes			
5	Federal Income Taxes - Current			768,928
6	Deferred Tax Expense			<357,775>
7	ITC Amortization			<19,523>
8	Federal Income Tax - TRUE-UP Prior Year			4,994
9	Deductions Recorded on Books Not Deducted for Return Meals = 7,574,			
10	Amortization = 41,819, Lobbying = 527, P&A = 841,147,			1,444,700
11	Bad debt = 25,505, Cap. OH & Int = 59,480, Def. Envir = 96,625			
12	Def. Rate Case = 21,928, CJAC = 29,828, Flev Revenue = 130,374,			
13	Self Insurance = 14,400, Pension = 57,493, Res. for Refund = 68,000			
14	Income Recorded on Books Not Included in Return			
15				
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	Unbilled Revenue = 66,955, Depreciation = 185,317, IRS			<417,930>
21	Cap. Costs = 13,371, OPRG = 7, Conservation = 59,309,			
22	Asset Gain/Loss = 8,377, Cost of Removal = 27,543,			
23	AFUDC = 57,051			
24				
25				
26				
27	Federal Tax Net Income			\$ 2,261,553
28	Show Computation of Tax:			
29				
30				
31				
32	Federal Taxable Income = \$ 2,261,553			
33	x Tax Rate x .34			
34				
35	Current Federal Income Tax			\$ 768,928
36				
37				
38				
39				
40				
41				
42				
43				
44				



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**UNAMORTIZED LOSS AND GAIN ON REACQUIRED DEBT (Accounts 189, 257)**

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Recquired Debt, particulars (details) of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized

on each debt reacquisition as computed in accordance with General Instruction 17 of the Uniform Systems of Accounts.

4. Show loss amounts by enclosing the figures in parentheses.

5. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization of Loss on Recquired Debt*, or credited to Account 429.1, *Amortization of Gain on Recquired Debt-Credit*.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10			N/A			
11						
12						
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**UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226) (Cont.)**

5. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

6. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt—Credit*.

Balance at Beginning of Year (f)	Debits During Year (g)	Credits During Year (h)	Balance at End of Year (i)	Line No.
	N/A			1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 4-30-95		<b>Year of Report</b> Dec. 31, 1994	
UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Accounts 181, 225, 226)							
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt, particulars (details) of expense, premium or discount applicable to each class and series of long-term debt.</p> <p>2. Show premium amounts by enclosing the figures in parentheses.</p> </div> <div style="width: 48%;"> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>4. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> </div> </div>							
Line No	Designation of Long-Term Debt  (a)	Principal Amount of Debt Issued  (b)	Total Expense, Premium or Discount  (c)	AMORTIZATION PERIOD			
				Date From (d)	Date To (e)		
1	N/A						
2							
3							
4							
5							
6							
7							
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<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>	
LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)				
5. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. 7. If the respondent has any long-term securities which have been nominally issued and are nominally		outstanding at end of year, describe such securities in a footnote. 8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (f). Explain in a footnote any difference between the total of column (f) and the total of Account 427, <i>Interest on Long-Term Debt</i> and Account 430, <i>Interest on Debt to Associated Companies</i> . 9. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.		
INTEREST FOR YEAR		HELD BY RESPONDENT		
Rate (in %)	Amount	Reacquired Bonds (Acct. 222)	Sinking and Other Funds	
(e)	(f)	(g)	(h)	
See Attached				
			Redemp- tion Price Per \$100 at End of Year	
			(i)	
				Line No.
				1
				2
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## PART XII: LONG-TERM DEBT DATA

	Class and Series of Obligation (a)	Nominal date of Issue (b)	Date of Maturity (c)	Outstanding Per Balance Sheet (d)	Interest for Year	
					% Rate (e)	Amount (f)
01	1st Mortgage Bond Series "G"	12/15/85	01/01/98	562,500	--	47,726
02	1st Mortgage Bond Series "I"	12/15/89	12/15/04	5,860,000	9.37	632,319
03	Convertible Debentures	02/24/89	03/01/04	4,230,000	8.25	358,875
04	Senior Note	02/09/93	03/01/04	10,000,000	7.97	797,000
05						
06						
07						
08						
09	Allocation to Central Florida Gas	407,538				
10	Allocation to Other Jurisdictions	1,428,382				
11						
12	Ttl. Chesapeake Utilities Corp.	1,835,920				
TOTAL				20,652,500		1,835,920

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LONG-TERM DEBT (Accounts 221, 222, 223, and 224)					
<p>1. Report by balance sheet Account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, <i>Reacquired Bonds</i>, 223, <i>Advances from Associated Companies</i>, and 224, <i>Other Long-Term Debt</i>. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p>			<p>2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>3. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p>		
Line No.	Class and Series of Obligation and Name of Stock Exchange (a)	Nominal Date of Issue (b)	Date of Maturity (c)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (d)	
1	See Attached				
2					
3					
4					
5					
6					
7					
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33					
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35					
36					
37					
38	TOTAL				

<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 4-30-95		<b>Year of Report</b> Dec. 31, 19 <u>94</u>	
<b>ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)</b>							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating				to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other			
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)			
1	Account 282						
2	Electric						
3	Gas Depreciation Related	<1,329,694>	<114,910>	43,821			
4	Other (Define) 109 Real Liab - Depr	245,200					
5	TOTAL (Enter Total of lines 2 thru 4)						
6	Other (Specify)						
7							
8							
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	<1,084,494>	<114,910>	43,821			
10	Classification of TOTAL						
11	Federal Income Tax	<921,820>	<98,133>	37,423			
12	State Income Tax	<162,674>	<16,777>	6,398			
13	Local Income Tax						

**NOTES**



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)**

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year  (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
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**NOTES (Continued)**

N/A

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating

to amortizable property.

2. For Other (Specify), include deferrals relating to other

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Acct 281) (Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

**NOTES**

N/A

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report <b>Dec. 31, 1994</b>	
<b>UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS (Continued)</b>							
of circumstances causing forfeiture or other disposition of the take or pay obligation. 3. If for any reason a take or pay situation is in controversy, list the amount of those prepayment claims which have not been paid, together with footnote notation that the amount is in controversy (and any explanation the respondent chooses to make).				4. If any delivery obligation was determined other than by reference to amounts per Mcf or demand-commodity factors, furnish a concise explanation of basis of computation in a footnote.			
BALANCE AT END OF YEAR		UNDELIVERED GAS FOR CURRENT YEAR			Make-Up Period Expiration Date		Line No.
Mcf (14.73 psia at 60 °F) (e)	Amount (f)	Cents per Mcf (g)	Mcf (14.73 psia at 60 °F) (h)	Percent of Year's Required Delivery (i)			
N/A							1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45



Name of Respondent <b>Chesapeake Utilities Corporation</b> Florida Division	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4-30-95	Dec. 31, 1994

**UNDELIVERED GAS OBLIGATIONS UNDER SALES AGREEMENTS**

1. Report below the information called for concerning obligations to customers under take or pay clauses of gas sale agreements. If any of the obligations are included in an account other than 253, *Other Deferred Credits*, show the account in which included and on page 266 of this report show the aggregate dollar amount with notation that details are reported on this page. Explain why

any take or pay obligations were not included in Account 253.

2. If any obligation at the beginning of year (or which arose during the year) was cancelled, forfeited by the customer, or applied to another purpose, state in a footnote gas volume and dollar amount, period when such obligation arose, accounting entries, and give a concise explanation

Line No.	Name of Customer (Designate associated companies with an asterisk)	Respondent's FERC Rate Schedule No.	BALANCE AT BEGINNING OF YEAR	
			Mcf (14.73 psia at 60°F)	Amount
	(a)	(b)	(c)	(d)
1				
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
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40				
41				
42				
43				
44				
45				
46	TOTAL			

N/A

<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 4-30-95		<b>Year of Report</b> Dec. 31, 19 <u>94</u>	
<b>OTHER DEFERRED CREDITS (Account 253)</b>							
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (less than \$100,000) may be grouped by classes.				4. For any undelivered gas obligations to customers under take-or-pay clauses of sale agreements, show the total amount on this page and report particulars (details) called for by page 267. Show also on this page, but as a separate item, any advance billings or receipts for gas sales or service classified in Account 253 but not related to take-or-pay arrangements.			
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)	
			Contra Account (c)	Amount (d)			
1	Reserve for Refund	0	400		\$ 128,000	\$ 128,000	
2	109 Reg Liab. Depr.	\$ 122,829	282,283	48,402		74,427	
3	109 Reg. Liab. ITC	276,554	283-255	12,130		264,424	
4	Accrued 636 TCR Liab.	2,503,053	1965-4	519,948		1,983,105	
5	Accrued Pensions	240,066	92607			297,559	
6	Accrued OPRB	73,951	926015	7	57,493	73,944	
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47	<b>TOTAL</b>	\$ 3216,453		\$ 580,487	\$ 185,493	\$ 2,821,459	

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
<b>MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)</b>			

1. Describe and report the amount of other current and accrued liabilities at the end of year.

2. Minor items (less than \$100,000) may be grouped under appropriate title.

Line No.	Item (a)	Balance at End of Year (b)
1	Accrued Audit Fees	\$ 26,870
2	Accrued Flex Rate Liability	120,084
3		
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43	TOTAL	\$ 146,954



Name of Respondent <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <u>4-30-95</u>	Year of Report Dec. 31, 19 <u>94</u>
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (Continued)			
Balance at End of Year  (h)	Average Period of Allocation to Income  (i)	Adjustment Explanation	Line No.
			1
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report Dec. 31, 19 <b>94</b>	
<b>ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)</b>							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any				correction adjustments to the account balance shown in col- umn (g). Include in column (i) the average period over which the tax credits are amortized.			
Line No.	Account Subdivisions  (a)	Balance at Beginning of Year  (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments  (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Gas Utility						
2	3%						
3	4%						
4	7%						
5	10%						
6							
7							
8	<b>TOTAL</b>	<b>&lt;445,141&gt;</b>		<b>19,523</b>			
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
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11							
12							
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>	
INVESTMENT TAX CREDITS GENERATED AND UTILIZED (Continued)							
Line No.	Year	Gas			Other Departments or Operations		
		Generated (b)	Utilized (c)	Weighted Average Life of Property (d)	Generated (e)	Utilized (f)	
41	1983						
42	3%						
43	4%						
44	6%						
45	7%						
46	8%						
47	10%	37,425	37,263	32.5			
48	11%						
49		<341>	<341>	recaptured	1984		
50		<272>	<272>	recaptured	1985		
51	1984						
52	3%						
53	4%						
54	6%						
55	7%						
56	8%						
57	10%	71,157	70,888	35.6			
58	11%						
59		<96>	<96>				
60							
61	1985						
62	3%						
63	4%						
64	6%						
65	7%						
66	8%						
67	10%	173,437	171,238	37.7			
68	11%						
69							
70							
71	1986						
72	3%						
73	4%						
74	6%						
75	7%						
76	8%						
77	10%	104,198	102,831	29.2			
78							
79	1987						
80	10%	38,541	38,541	30.94			
81							
82	1988						
83	10%						
84							
85	1989						
86	10%						
87							



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<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**DISTRIBUTION TYPE SALES BY STATES (Continued)**

2. Provide totals for sales within each State.

3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. State in a footnote

the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

Residential (Continued)	Commercial		Industrial		Line No.
Mcf (14.73 psia at 60°F) (e)	Operating Revenues (f)	Mcf (14.73 psia at 60°F) (g)	Operating Revenues (h)	Mcf (14.73 psia at 60°F) (i)	
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
<b>DISTRIBUTION TYPE SALES BY STATES</b>					
1. Report in total for each State, sales by classes of service. Report main line sales to residential and commercial consumers in total by States. Do not include field and main			line sales to industrial consumers; these should be reported on pages 306-309, Field and Main Line Industrial Sales of Natural Gas.		
Line No.	Name of State (a)	Total Residential, Commercial and Industrial		Residential	
		Operating Revenues (Total of (d), (f) and (h)) (b)	Mcf (14.73 psia at 60°F) (Total of (e), (g) and (i)) (c)	Operating Revenues (d)	
1	All sales are in the state of Florida.				
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**GAS OPERATING REVENUES (ACCOUNT 400) (Continued)**

reported figures, explain any inconsistencies in a footnote.

6. *Commercial and Industrial Sales*, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

Therms —MCF OF NATURAL GAS SOLD		AVG. NO. OF NAT. GAS CUSTRS. PER M.O.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
1,798,961	1,860,834	7,207	7,040	1
				2
				3
5,146,862	5,397,758	754	753	4
29,005,062	28,663,625	81	79	5
389,530	426,995	1	1	6
				7
36,340,415	36,349,212		7,873	8
51,080	0	0	0	9
36,391,495	36,349,212	8,043	7,873	10
NOTES				11
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				25
				26
				27
6,945,823				28
29,005,062				29
51,080				30
389,530				31
0				32
36,391,495				33

Name of Respondent <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**GAS OPERATING REVENUES (ACCOUNT 400)**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.

5. If increases or decreases from previous year (columns (c), (e) and (g)), are not derived from previously

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	1,921,811	1,941,741
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	2,554,399	2,659,130
5	Large (or Ind.) (See Instr. 6)	8,833,211	10,223,394
6	482 Other Sales to Public Authorities	119,337	137,629
7	484 Interdepartmental Sales Flex & Res. for Refund	19,409	11,682
8	TOTAL Sales to Ultimate Consumers	13,448,167	14,950,212
9	483 Sales for Resale	9,990	-
10	TOTAL Nat. Gas Service Revenues	13,458,157	14,950,212
11	Revenues from Manufactured Gas		
12	TOTAL Gas Service Revenues	13,458,157	14,950,212
13	<b>OTHER OPERATING REVENUES</b>		
14	485 Intracompany Transfers		
15	487 Forfeited Discounts		
16	488 Misc. Service Revenues	145,316	152,405
17	489 Rev. from Trans. of Gas of Others	2,259,645	2,101,434
18	490 Sales of Prod. Ext. from Nat. Gas		
19	491 Rev. from Nat. Gas Proc. by Others		
20	492 Incidental Gasoline and Oil Sales		
21	493 Rent from Gas Property		
22	494 Interdepartmental Rents		
23	495 Other Gas Revenues Unbilled & Other	<25,329>	39,876
24	TOTAL Other Operating Revenues	2,379,632	2,293,715
25	TOTAL Gas Operating Revenues	15,837,789	17,243,927
26	(Less) 496 Provision for Rate Refunds		
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	15,837,789	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Custrs.)	4,476,210	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	8,833,211	
30	Sales for Resale	9,990	
31	Other Sales to Pub. Auth. (Local Dist. Only)	119,337	
32	Interdepartmental Sales Other	19,409	
33	TOTAL (Same as Line 10, Columns (b) and (d))	13,458,157	



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<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 4-30-95		<b>Year of Report</b> Dec. 31, 1994	
<b>OTHER REGULATORY LIABILITIES (Account 254)</b>							
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).</p> <p>2. For regulatory liabilities being amortized, show period of amortization in column (a).</p> </div> <div style="width: 48%;"> <p>3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is less) may be grouped by classes.</p> </div> </div>							
Line No.	Description and Propose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)		
		Account Credited (b)	Account (c)				
1	N/A						
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40							
41	TOTAL						

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)**

income and deductions.

3. Provide in the space below explanations for pages 276

and 277. Include amounts relating to insignificant items listed under Other.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
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							9
							10
							11
						< 13,304 >	12
						45,188	13
						48,166	14
		1152	25,982			< 128,608 >	15
		1465	30,890			26,344	16
			56,872			< 22,214 >	17
							18
			56,872			< 22,214 >	19

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)**

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating

to amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)			
10	Gas			
11	Deferred Rate Case	<8,252>		8,252
12	Dpr. on Cap. Overhead	<7,577>	<5,727>	
13	File Rate Revenue	<3,812>		49,060
14	Reserve for Refund	0		48,166
15	Acquisition Cost	<154,590>		
16	Other IRS 263-A Adjustment	0	<4,346>	
17	TOTAL Gas (Total of lines 11 thru 16)	<174,291>	<10,273>	105,478
18	Other (Specify)			
19	TOTAL (Acct 283) (Total of lines 9,17 and 18)	<174,291>	<10,273>	105,478
20	Classification of TOTAL			
21	Federal Income Tax	<148,149>	<8,773>	90,078
22	State Income Tax	<26,142>	<1,500>	13,400
23	Local Income Tax			

**NOTES**



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)**

income and deductions.

3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
		Var	10,434	interco.	<31>	<1,390,380>	3
		Var	17,252	Var	<44,464>	217,988	4
							5
							6
							7
							8
			27,686		<44,495>	<1,172,392>	9
							10
			23,644		<37,999>	<996,885>	11
			4,042		<6,496>	<175,507>	12
							13

NOTES (Continued)

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<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS—NATURAL GAS (Account 489) (Continued)**

4. Designate points of receipt and delivery so that they can be identified on map of the respondent's pipe line system.

5 Enter Mcf at 14.73 psia at 60°F.

6. Minor items (less than 1,000,000 mcf) may be grouped.

"Note: For transportation provided under Part 284 of Title 18 of the Code of Federal Regulations, report only grand totals for all transportation in columns (b) through (g) for the following regulation sections to be listed in column (a): §284.102, 284.122, 284.222, 284.223(a), 284.223(b) and 284.224. Details for each transportation are reported in separate annual reports required under Part 284 of the Commission's regulations."

Mcf of Gas Received (c)	Mcf of Gas Delivered (d)	Revenue (i) (e)	Average Revenue per Mcf of Gas Delivered (in cents) (f)	FERC Tariff Rate Schedule Designation (g)	Line No.
4,592,940	4,592,940	\$ 187,087	4.0734	FTS, ITS	1
10,625,880	10,625,880	432,831	4.0734	FTS	2
4,854,990	4,854,990	372,303	7.6684	FTS	3
763,810	763,810	58,571	7.6684	FTS	4
1,394,180	1,394,180	106,912	7.6684	FTS	5
4,201,700	4,201,700	322,084	7.6664	FTS	6
12,441,155	12,441,155	192,174	1.5454	LVCTS	7
625,750	625,750	40,314	7.6684	FTS	8
1,155,740	1,155,740	88,547	7.6614	FTS	9
222,700	222,700	17,078	7.6684	FTS	10
262,800	262,800	20,153	7.6684	FTS	11
359,650	359,650	27,593	7.6694	FTS	12
340,530	340,530	26,128	7.6724	FTS	13
93,380	93,380	7,165	7.6734	FTS	14
86,480	86,480	6,636	7.6734	FTS	15
557,420	557,420	22,706	4.0734	ITS	16
Ø	Ø	99,224	N/A	LVCTS	17
					18
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					44
42,479,105	42,479,105	\$2,259,645			45

Conservation Revenue < 33,785

Operational Balancing Revenue 265,934

① Revenue by customer is reported net of revenue adjustments. Conservation and Operational balancing revenues are not available by customer.



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**REVENUE FROM TRANSPORTATION OF GAS OF OTHERS—NATURAL GAS (Account 489)**

1. Report below particulars (details) concerning revenue from transportation or compression (by respondent) of natural gas for others. Subdivide revenue between transportation or compression for interstate pipeline companies and others.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate with an

asterisk, however, if gas transported or compressed is other than natural gas.

3. In column (a) include the names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered. Also specify the Commission order or regulation authorizing such transaction.

Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) <span style="font-size: small; text-align: center;">(a)</span>	Distance Transported (In miles) <span style="font-size: small; text-align: center;">(b)</span>
1	Florida Distillers	N/A
2	IMC New Wales	
3	Alumax	
4	Florida Brick	
5	Master Container	
6	Orange - Co	
7	Polk Power Partners	
8	St. Joe Container Corp.	
9	Sun Pac	
10	Superbrand Dairy Products	
11	Washington Mills Ceramics	
12	Winter Haven Hospital	
13	International Paper	
14	Packaging Corp. of America	
15	Rotronics Manufacturing	
16	Dart Container Corp.	
17	Auburndale Power Partners	
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45	TOTAL	

<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**SALES FOR RESALE-NATURAL GAS (Account 483) (Continued)**

FERC rate schedule, the required information (columns) shall be furnished for each point of delivery.

8. Designate in a footnote if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column d.

9. For each firm sale of \$25,000 or more for the year at each point of delivery, shown in column (i) peak day volume of gas, at pressure base indicated in column (d), and in column (h) show the date of such peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, show the peak day delivery and date thereof for each delivery point if billing is on a non-conjunctive basis, and show the total for

each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others; B. Transmission system sales divided by deliveries to (i) interstate pipeline companies, (ii) intrastate pipeline companies and gas utilities for resale under FERC rate schedules, and (iii) others. "Field sales" means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within fields or production areas. "Transmission sales" means sales made from points along transmission lines not within gas fields or production areas.

11. Enter Mcf at 14.73 psia at 60°F.

Average Revenue per Mcf Therms (In cents) (f)	Sum of Monthly Billing Demands Mcf (g)	Peak Day Delivery to Customers			Line No.
		Date (h)	Mcf		
			Noncoincidental (i)	Coincidental (j)	
19.56 ¢	N/A	N/A	N/A	N/A	1
					2
					3
					4
					5
					6
					7
					8
					9
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Off-System Sales

SALES FOR RESALE NATURAL GAS (Account 483)

1. Report particulars (details) concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. In either column a or b, provide separate subheadings and totals for each State in addition to a grand total for all sales to other gas utilities.

4. Enter in column b, point of delivery, the name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate with an asterisk and footnote any sales which are other than firm sales, i.e., sales for storage, etc.

6. Monthly billing demands, as used in column (g), are the number of Mcf in the respective months actually used in computing the demand portion of the customer's bills; such quantity of Mcf is multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand changes.

7. Where consolidated bills for more than one point of delivery are rendered under a FERC rate schedule, indicate the several points of delivery in column (b) and report the remainder of the columns on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under a

Line No.	Name of Other Gas Utility (Designate associated companies with an asterisk) (a)	Point of Delivery (City, Town or State) (b)	FERC Tariff Rate Schedule Designation (c)	Therms Mcf of Gas Sold (Approx. Btu per Cu. Ft.) (d)	Revenue for Year (See Instr. 5) (e)
1	Florida Gas Utility	Florida	FPSC	51,080	\$9,990
2			OSSS		
3					
4					
5					
6					
7					
8					
9					
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11					
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>		Year of Report Dec. 31, 19 <b>94</b>	
FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)								
Mcf Sold (14.73 psia at 60°F) (f)	Total (To nearest dollar) (g)	Portion Due to Adjustments (Itemize) (h)	REVENUE		Date (Noncoin.) (k)	PEAK DAY DELIVERY TO CUSTOMERS		Line No.
			Cents per Mcf (To nearest hundredth)			Mcf (14.73 psia at 60°F)		
			Total (l)	Portion Due to Adjustments (j)		Noncoincidental (i)	Coincidental (m)	
								40
								41
								42
								43
								44
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Name of Respondent  
**Chesapeake Utilities Corporation**  
**Florida Division**

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(Mo, Da, Yr)  
**4-30-95**

Year of Report  
Dec. 31, 19 **94**

FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
40	N/A				
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53					
54					
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report <b>Dec. 31, 1994</b>
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**FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)**

5. Designate the entries in point of delivery, column (c), that they can be readily identified on map of the respondent's pipe line system.

6. For column (d), use the following codes to designate type of sale: Firm 1; Off peak 2; Interruptible 3; Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sale and among sales of the same type.

7. On each line following an entry in column (h), itemize separately the adjustment portion of the entry in column (h) (for example, purchased gas, tax, Btu or other rate adjustments). The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket

number entered in column (b). Show the effect of purchased gas, tax, Btu, or other rate adjustment provision as the quotient of the total annual revenues received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.

8. For each sale of 50,000 Mcf or more per year at each point of delivery, show (a) in column (l) the noncoincidental peak day volume of delivery at pressure base indicated, (b) in column (m) the coincidental system peak day volume of delivery at pressure base indicated and (c) in column (k) the dates of the noncoincidental peak day deliveries. In a footnote state the date of the entire system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate in a footnote.

Mcf Sold (14.73 psia at 60°F) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) (g)	Portion Due to Adjustments) (Itemize) (h)	Cents per Mcf (To nearest hundredth)		Date (Noncoin.) (k)	Mcf (14.73 psia at 60°F)		
			Total (i)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
	N/A							1
								2
								3
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N/A



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### FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS

1. Report below particulars (details) concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent. Classify between field sales and transmission sales and further subdivide these sales between sales subject to FERC certification, and sales not requiring a FERC certificate. Include also any field and main line sales, classified as Other Sales to Public Authorities and indicate such inclusion in a footnote. Field sales means sales made from wells, from points along gathering lines in gas field or production areas or from points along transmission lines within field or production areas. Transmission sales means sales made from points along transmission lines not within gas fields or production areas.

2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate with an asterisk, however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

3. Report separately sales to each field and main line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped and totalled by State. Report other sales in total for each State, showing number of sales grouped.

4. Provide separate grand totals for each State in addition to a grand total for all field and main line industrial sales.

Line No.	Name of Customer (Designate associated companies with an asterisk) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr. 6) (d)	Approx. Btu per Cu. Ft. (e)
1	N/A				
2					
3					
4					
5					
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### RESIDENTIAL AND COMMERCIAL SPACE HEATING CUSTOMERS

A residential space heating customer is a customer whose major fuel for heating is gas.

Line No.	Item (a)	Residential (b)	Commercial (c)
1	Average Number of Space Heating Customers for the Year (Estimate if not known. Designate with an asterisk if estimated.)	N/A	
2	For Space Heating Only, Estimated Average Mcf (14.73 psia at 60°F) Per Customer for the Year		
3	Number of Space Heating Customers Added During the Year		
4	Number of Unfilled Applications for Space Heating at End of Year		

### INTERRUPTIBLE, OFF PEAK, AND FIRM SALES TO DISTRIBUTION SYSTEM INDUSTRIAL CUSTOMERS

1. Report below the average number of interruptible, off peak, and firm industrial customers on local distribution systems of the respondent, and the Mcf of gas sales to these customers for the year.

2. Interruptible customers are those to whom service may be interrupted under terms of the customer's gas contract, or to whom service is required to be interrupted, regardless of contractual arrangements in emergency periods, by law,

ordinance, directive, or other requirement of government authority. State in a footnote the basis on which interruptible customers are reported.

3. Off peak sales are seasonal and other sales which do not occur during wintertime demands.

4. Report pressure base of gas volumes at 14.73 psia at 60°F.

Line No.	Item (a)	Number/Amount (b)
1	Interruptible Customers	
2	Average Number of Customers for the Year	12
3	Mcf of Gas Sales for the Year Therms	20,128,385
4	Off Peak Customers	
5	Average Number of Customers for the Year	
6	Mcf of Gas Sales for the Year Therms	
7	Firm Customers	
8	Average Number of Customers for the Year	69
9	Mcf of Gas Sales for the Year Therms	8,876,677
10	TOTAL Industrial Customers	
11	Average Number of Customers for the Year	81
12	Mcf of Gas Sales for the Year Therms	29,005,062



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<b>EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)</b>					
<p>1. Report below particulars (details) concerning the gas volumes and related dollar amounts of natural gas exchange transactions during the year. Minor transactions (less than 100,000 Mcf) may be grouped.</p> <p>2. Also give the particulars (details) called for concerning each natural gas exchange where consideration</p>					
Line No.	Name of Company <i>(Designate associated companies with an asterisk)</i>	Exchange Gas Received			
		Point of Receipt (City, state, etc.)	Mcf	Debit (Credit) Account 242	
	(a)	(b)	(c)	(d)	
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45	TOTAL				



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**GAS PURCHASES (Accounts 800, 800.1, 801, 802, 803, 804, 804.1, 805, 805.1)**

1. Provide totals for the following accounts:

- 800 Natural Gas Well Head Purchases
- 800.1 Natural Gas Well Head Purchases, Intracompany Transfers
- 801 Natural Gas Field Line Purchases
- 802 Natural Gas Gasoline Plant Outlet Purchases
- 803 Natural Gas Transmission Line Purchases
- 804 Natural Gas City Gate Purchases
- 804.1 Liquefied Natural Gas Purchases
- 805 Other Gas Purchases
- 805.1 Purchase Gas Cost Adjustments

The totals shown in columns (b) and (c) should agree with the books of account. Reconcile any differences in a footnote.

2. State in column (b) the volume of purchased gas as finally measured for the purpose of determining the amount payable for the gas. Include current year receipts of make-up gas that was paid for in prior years.

3. State in column (c) the dollar amount (omit cents) paid and previously paid for the volumes of gas shown in column (b).

4. State in column (d) the average cost per Mcf to the nearest hundredth of a cent. (Average means column (c) divided by column (b) multiplied by 100.)

Line No.	Account Title (a)	Gas Purchased-Mcf (14.73 psia 60°F) (b)	Cost of Gas (In dollars) (c)	Average Cost Per Mcf (To nearest .01 of a cent) (d)
01	800 — Natural Gas Well Head Purchases <i>Producer/Marketer</i>	33,395,396	\$8,494,967	25.44¢
02	800.1 — Natural Gas Well Head Purchases, Intracompany Transf.			
03	801 — Natural Gas Field Line Purchases			
04	802 — Natural Gas Gasoline Plant Outlet Purchases			
05	803 — Natural Gas Transmission Line Purchases			
06	804 — Natural Gas City Gate Purchases			
07	804.1 — Liquefied Natural Gas Purchases			
08	805 — Other Gas Purchases			
09	805.1 — Purchased Gas Cost Adjustments		841,147	
10	<b>TOTAL (Enter Total of lines 01 thru 9)</b>	33,395,396	\$9,336,114	27.96¢

Notes to Gas Purchases

Name of Respondent  
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**EXPLORATION AND DEVELOPMENT EXPENSES (Accounts 795, 796, 798)**  
(Except Abandoned Leases, Account 797)

1. Report below exploration and development costs for the year, exclusive of Account 797, *Abandoned Leases*, according to the prescribed accounts shown by the column headings.

2. Provide subheadings and subtotals for exploration and development costs for each State.

3. Explain in a footnote any difference between the amounts reported in column (f) and the amount shown on page 231, Preliminary Survey and Investigation Charges, for clearance to Account 798 during the year from Account 183.1, *Preliminary Natural Gas Survey and Investigation Charges*.

Line No	Field (a)	County (b)	Delay Rentals (Account 795) (c)	Nonproductive Well Drilling (Account 796)		Other Exploration Costs (Accounts 798) (f)	Total (g)
				Number of Wells (d) (e)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
8							
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10							
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21							
22							
23							
24							
25							
26							
27	TOTAL						

**ABANDONED LEASES (Account 797)**

1. Report below particulars (details) concerning the provision for the year to cover probable loss on abandonment of natural gas leases included in Account 105, Gas Plant Held for Future Use which have never been productive.

2. Explain the basis of determining the year's provision and state whether the basis is the same as that used for the preceding year.

If the year's total provision is comprised of separate determinations with respect to certain groups or classes of leases, show separately the determinations for each such group or class. If the provision was so determined that component amounts may be identified by territories, fields, or counties, show the component amounts identified as such.

Line No.	Item (a)	Amount (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10	TOTAL	



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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	Operation			
240	907 Supervision	28		
241	908 Customer Assistance Expenses			
242	909 Informational and Instructional Expenses	6385	4913	
243	910 Miscellaneous Customer Service and Informational Expenses			
244	<b>TOTAL Customer Service and Information Expenses (Lines 240 thru 243)</b>	6,413	4,913	
245	<b>7. SALES EXPENSES</b>			
246	Operation			
247	911 Supervision			
248	912 Demonstrating and Selling Expenses	198,983	194,389	
249	913 Advertising Expenses	3,617	1,231	
250	916 Miscellaneous Sales Expenses	2,716	2,238	
251	<b>TOTAL Sales Expenses (Enter Total of lines 247 thru 250)</b>	205,316	197,858	
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	Operation			
254	920 Administrative and General Salaries	351,420	336,256	
255	921 Office Supplies and Expenses	158,632	149,225	
256	(Less) (922) Administrative Expenses Transferred—Cr.	<74,619>	<86,633>	
257	923 Outside Services Employed	383,081	437,598	
258	924 Property Insurance	33,662	10,558	
259	925 Injuries and Damages	139,866	168,098	
260	926 Employee Pensions and Benefits	240,274	401,855	
261	927 Franchise Requirements			
262	928 Regulatory Commission Expenses	0	11,689	
263	(Less) (929) Duplicate Charges—Cr.			
264	930.1 General Advertising Expenses			
265	930.2 Miscellaneous General Expenses	42,751	63,656	
266	931 Rents	43,220	53,316	
267	<b>TOTAL Operation (Enter Total of lines 254 thru 266)</b>	1,318,227	1,545,618	
268	Maintenance			
269	935 Maintenance of General Plant	32,044	17,230	
270	<b>TOTAL Administrative and General Exp (Total of lines 267 and 269)</b>	1,350,271	1,562,848	
271	<b>TOTAL Gas O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251, and 270)</b>	12,378,411	14,233,619	
<b>NUMBER OF GAS DEPARTMENT EMPLOYEES</b>				
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.		construction employees in a footnote.		
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special		3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.		
1.	Payroll Period Ended (Date)	December 31, 1994		
2.	Total Regular Full-Time Employees	44		
3.	Total Part-Time and Temporary Employees	1		
4.	Total Employees	45		



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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering			
194	862 Maintenance of Structures and Improvements			
195	863 Maintenance of Mains			
196	864 Maintenance of Compressor Station Equipment			
197	865 Maintenance of Measuring and Reg. Station Equipment			
198	866 Maintenance of Communication Equipment			
199	867 Maintenance of Other Equipment			
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)			
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)			
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	220,854	169,624	
205	871 Distribution Load Dispatching	73,049	85,890	
206	872 Compressor Station Labor and Expenses			
207	873 Compressor Station Fuel and Power			
208	874 Mains and Services Expenses	143,690	128,329	
209	875 Measuring and Regulating Station Expenses—General			
210	876 Measuring and Regulating Station Expenses—Industrial			
211	877 Measuring and Regulating Station Expenses—City Gate Check Station	9,142	1,052	
212	878 Meter and House Regulator Expenses	195,310	196,229	
213	879 Customer Installations Expenses	55,657	63,562	
214	880 Other Expenses	36,174	25,974	
215	881 Rents	5,915	4,954	
216	TOTAL Operation (Enter Total of lines 204 thru 215)	739,791	675,614	
217	Maintenance			
218	885 Maintenance Supervision and Engineering			
219	886 Maintenance of Structures and Improvements	0	644	
220	887 Maintenance of Mains	92,653	76,908	
221	888 Maintenance of Compressor Station Equipment			
222	889 Maintenance of Meas. and Reg. Sta. Equip.—General	13,365	7,030	
223	890 Maintenance of Meas. and Reg. Sta. Equip.—Industrial	62,142	41,927	
224	891 Maintenance of Meas. and Reg. Sta. Equip.—City Gate Check Station	26,022	12,244	
225	892 Maintenance of Services	31,889	30,810	
226	893 Maintenance of Meters and House Regulators	40,663	50,210	
227	894 Maintenance of Other Equipment	27,564	17,550	
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	294,298	237,323	
229	TOTAL Distribution Expenses (Enter Total of lines 216 and 228)	1,034,089	912,937	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	99,937	100,178	
233	902 Meter Reading Expenses	54,700	56,722	
234	903 Customer Records and Collection Expenses	255,712	237,841	
235	904 Uncollectible Accounts	39,426	16,624	
236	905 Miscellaneous Customer Accounts Expenses			
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	449,795	411,365	

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	<b>C. Liquefied Natural Gas Terminaling and Processing Expenses</b>			
148	<b>Operation</b>			
149	844.1 Operation Supervision and Engineering			
150	844.2 LNG Processing Terminal Labor and Expenses			
151	844.3 Liquefaction Processing Labor and Expenses			
152	844.4 Liquefaction Transportation Labor and Expenses			
153	844.5 Measuring and Regulating Labor and Expenses			
154	844.6 Compressor Station Labor and Expenses			
155	844.7 Communication System Expenses			
156	844.8 System Control and Load Dispatching			
157	845.1 Fuel			
158	845.2 Power			
159	845.3 Rents			
160	845.4 Demurrage Charges			
161	(Less) 845.5 Wharfage Receipts—Credit			
162	845.6 Processing Liquefied or Vaporized Gas by Others			
163	846.1 Gas Losses			
164	846.2 Other Expenses			
165	<b>TOTAL Operation (Enter Total of lines 149 thru 164)</b>			
166	<b>Maintenance</b>			
167	847.1 Maintenance Supervision and Engineering			
168	847.2 Maintenance of Structures and Improvements			
169	847.3 Maintenance of LNG Processing Terminal Equipment			
170	847.4 Maintenance of LNG Transportation Equipment			
171	847.5 Maintenance of Measuring and Regulating Equipment			
172	847.6 Maintenance of Compressor Station Equipment			
173	847.7 Maintenance of Communication Equipment			
174	847.8 Maintenance of Other Equipment			
175	<b>TOTAL Maintenance (Enter Total of lines 167 thru 174)</b>			
176	<b>TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 &amp; 175)</b>			
177	<b>TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)</b>			
178	<b>3. TRANSMISSION EXPENSES</b>			
179	<b>Operation</b>			
180	850 Operation Supervision and Engineering			
181	851 System Control and Load Dispatching			
182	852 Communication System Expenses			
183	853 Compressor Station Labor and Expenses			
184	854 Gas for Compressor Station Fuel			
185	855 Other Fuel and Power for Compressor Stations			
186	856 Mains Expenses			
187	857 Measuring and Regulating Station Expenses			
188	858 Transmission and Compression of Gas by Others			
189	859 Other Expenses			
190	860 Rents			
191	<b>TOTAL Operation (Enter Total of lines 180 thru 190)</b>			



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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)					
Line No.	Account (a)			Amount for Current Year (b)	Amount for Previous Year (c)
98	2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES				
99	A. Underground Storage Expenses				
100	Operation				
101	814	Operation Supervision and Engineering			
102	815	Maps and Records			
103	816	Wells Expenses			
104	817	Lines Expense			
105	818	Compressor Station Expenses			
106	819	Compressor Station Fuel and Power			
107	820	Measuring and Regulating Station Expenses			
108	821	Purification Expenses			
109	822	Exploration and Development			
110	823	Gas Losses			
111	824	Other Expenses			
112	825	Storage Well Royalties			
113	826	Rents			
114	TOTAL Operation (Enter Total of lines 101 thru 113)				
115	Maintenance				
116	830	Maintenance Supervision and Engineering			
117	831	Maintenance of Structures and Improvements			
118	832	Maintenance of Reservoirs and Wells			
119	833	Maintenance of Lines			
120	834	Maintenance of Compressor Station Equipment			
121	835	Maintenance of Measuring and Regulating Station Equipment			
122	836	Maintenance of Purification Equipment			
123	837	Maintenance of Other Equipment			
124	TOTAL Maintenance (Enter Total of lines 116 thru 123)				
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)				
126	B. Other Storage Expenses				
127	Operation				
128	840	Operation Supervision and Engineering			
129	841	Operation Labor and Expenses			
130	842	Rents			
131	842.1	Fuel			
132	842.2	Power			
133	842.3	Gas Losses			
134	TOTAL Operation (Enter Total of lines 128 thru 133)				
135	Maintenance				
136	843.1	Maintenance Supervision and Engineering			
137	843.2	Maintenance of Structures and Improvements			
138	843.3	Maintenance of Gas Holders			
139	843.4	Maintenance of Purification Equipment			
140	843.5	Maintenance of Liquefaction Equipment			
141	843.6	Maintenance of Vaporizing Equipment			
142	843.7	Maintenance of Compressor Equipment			
143	843.8	Maintenance of Measuring and Regulating Equipment			
144	843.9	Maintenance of Other Equipment			
145	TOTAL Maintenance (Enter Total of lines 136 thru 144)				
146	TOTAL Other Storage Expenses (Enter Total of lines 134 and 145)				



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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
48	Maintenance			
49	784 Maintenance Supervision and Engineering			
50	785 Maintenance of Structures and Improvements			
51	786 Maintenance of Extraction and Refining Equipment			
52	787 Maintenance of Pipe Lines			
53	788 Maintenance of Extracted Products Storage Equipment			
54	789 Maintenance of Compressor Equipment			
55	790 Maintenance of Gas Measuring and Reg. Equipment			
56	791 Maintenance of Other Equipment			
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)			
58	TOTAL Products Extraction (Enter Total of lines 47 and 57)			
59	C. Exploration and Development			
60	Operation			
61	795 Delay Rentals			
62	796 Nonproductive Well Drilling			
63	797 Abandoned Leases			
64	798 Other Exploration			
65	TOTAL Exploration and Development (Enter Total of lines 61 thru 64)			
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases			
68	800.1 Natural Gas Well Head Purchases, Intracompany Transfers			
69	801 Natural Gas Field Line Purchases			
70	802 Natural Gas Gasoline Plant Outlet Purchases			
71	803 Natural Gas Transmission Line Purchases			
72	804 Natural Gas City Gate Purchases Total Purchases	8,494,967	11,266,035	
73	804.1 Liquefied Natural Gas Purchases			
74	805 Other Gas Purchases			
75	(Less) 805.1 Purchased Gas Cost Adjustments	841,147	<117,982>	
76				
77	TOTAL Purchased Gas (Enter Total of lines 67 to 75)	9,334,114	11,148,053	
78	806 Exchange Gas			
79	Purchased Gas Expenses			
80	807.1 Well Expenses—Purchased Gas			
81	807.2 Operation of Purchased Gas Measuring Stations			
82	807.3 Maintenance of Purchased Gas Measuring Stations			
83	807.4 Purchased Gas Calculations Expenses			
84	807.5 Other Purchased Gas Expenses			
85	TOTAL Purchased Gas Expenses (Enter Total of lines 80 thru 84)			
86	808.1 Gas Withdrawn from Storage—Debit			
87	(Less) 808.2 Gas Delivered to Storage—Credit			
88	809.1 Withdrawals of Liquefied Natural Gas for Processing—Debit			
89	(Less) 809.2 Deliveries of Natural Gas for Processing—Credit			
90	Gas Used in Utility Operations—Credit			
91	810 Gas Used for Compressor Station Fuel—Credit			
92	811 Gas Used for Products Extraction—Credit			
93	812 Gas Used for Other Utility Operations—Credit	<3,587>	<4,355>	
94	TOTAL Gas Used in Utility Operations—Credit (Total of lines 91 thru 93)	<3,587>	<4,355>	
95	813 Other Gas Supply Expenses			
96	TOTAL Other Gas Supply Exp (Total of lines 77, 78, 85, 86 thru 89, 94, 95)	9,332,527	11,143,698	
97	TOTAL Production Expenses (Enter Total of lines 3, 30, 58, 65, and 96)	9,332,527	11,143,698	

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<b>GAS OPERATION AND MAINTENANCE EXPENSES</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	<b>1. PRODUCTION EXPENSES</b>			
2	<b>A. Manufactured Gas Production</b>			
3	Manufactured Gas Production ( <i>Submit Supplemental Statement</i> )			
4	<b>B. Natural Gas Production</b>			
5	<b>B1. Natural Gas Production and Gathering</b>			
6	Operation			
7	750 Operation Supervision and Engineering			
8	751 Production Maps and Records			
9	752 Gas Wells Expenses			
10	753 Field Lines Expenses			
11	754 Field Compressor Station Expenses			
12	755 Field Compressor Station Fuel and Power			
13	756 Field Measuring and Regulating Station Expenses			
14	757 Purification Expenses			
15	758 Gas Well Royalties			
16	759 Other Expenses			
17	760 Rents			
18	<b>TOTAL Operation (Enter Total of lines 7 thru 17)</b>			
19	Maintenance			
20	761 Maintenance Supervision and Engineering			
21	762 Maintenance of Structures and Improvements			
22	763 Maintenance of Producing Gas Wells			
23	764 Maintenance of Field Lines			
24	765 Maintenance of Field Compressor Station Equipment			
25	766 Maintenance of Field Meas. and Reg. Sta. Equipment			
26	767 Maintenance of Purification Equipment			
27	768 Maintenance of Drilling and Cleaning Equipment			
28	769 Maintenance of Other Equipment			
29	<b>TOTAL Maintenance (Enter Total of lines 20 thru 28)</b>			
30	<b>TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)</b>			
31	<b>B2. Products Extraction</b>			
32	Operation			
33	770 Operation Supervision and Engineering			
34	771 Operation Labor			
35	772 Gas Shrinkage			
36	773 Fuel			
37	774 Power			
38	775 Materials			
39	776 Operation Supplies and Expenses			
40	777 Gas Processed by Others			
41	778 Royalties on Products Extracted			
42	779 Marketing Expenses			
43	780 Products Purchased for Resale			
44	781 Variation in Products Inventory			
45	(Less) 782 Extracted Products Used by the Utility—Credit			
46	783 Rents			
47	<b>TOTAL Operation (Enter Total of lines 33 thru 46)</b>			



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**SALES OF PRODUCTS EXTRACTED FROM NATURAL GAS (Account 490)**

1. Report particulars (details) concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for re-sale.

2. If the purchasers are numerous, it is permissible to group the sales by kind of product. Show the number of purchasers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.

Line No.	Name of Purchaser (Designate associated companies with an asterisk)  (a)	Name of Product  (b)	Quantity (In gallons)  (c)	Amount of Sales (In dollars)  (d)	Sales Amount per Gallon (In cents) (d ÷ c) (e)
1	N/A				
2					
3					
4					
5					
6					
7					
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12					
13					
14					
15					
16					
17					

**REVENUES FROM NATURAL GAS PROCESSED BY OTHERS (Account 491)**

1. Report particulars (details) concerning royalties and other revenues derived from permission granted to others for the right to remove products from the respondent's natural gas.

2. If the respondent's natural gas is processed by others for removal of saleable products and no revenue therefrom is derived by the respondent, complete only columns (a) and (b) below, and include the date of contract in column (a).

Line No.	Name of Processor and Description of Transaction (Designate associated companies with an asterisk)  (a)	Mcf of Respondent's Gas Processed (14.73 psia at 60°F)  (b)	Revenue (In dollars)  (c)
1	N/A		
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4			
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15			
16			



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<b>DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)</b>			
<b>Section B. Factors Used in Estimating Depreciation Charges</b>			
Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)
1	Production and Gathering Plant		
2	Offshore		
3	Onshore		
4	Underground Gas Storage Plant		
5	Transmission Plant		
6	Offshore		
7	Onshore		
8	General Plant		
9			
10			
<b>Notes to Depreciation, Depletion and Amortization of Gas Plant</b>			

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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)**  
(Except Amortization of Acquisition Adjustments) (Continued)

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine

depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
	121,678	121,678	Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		574,048	Distribution plant	9
		55,927	General plant	10
			Common plant-gas	11
				12
				13
				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
	\$ 121,678	\$ 751,653	TOTAL	25



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments)**

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals

between the report years (1971, 1974 and every fifth year thereafter).

Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	574,048		
10	General plant	55,927		
11	Common plant-gas			
12				
13				
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20				
21				
22				
23				
24				
25	<b>TOTAL</b>	5629,975		



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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			\$ 42,751
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
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47				
48				
49	TOTAL			\$ 42,751

<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
OTHER GAS SUPPLY EXPENSES (Account 813)			
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.			
Line No.	Description (a)	Amount (in dollars) (b)	
1	N/A		
2			
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6			
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49			
50	TOTAL		

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)**

which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.

3. If the Mcf of gas received differs from the Mcf delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

Mcf of Gas Delivered (14.73 psia at 60°F) (c)	Mcf of Gas Received (14.73 psia at 60°F) (d)	Amount of Payment (In dollars) (e)	Amount per Mcf of Gas Received (In cents) (f)	Line No.
	N/A			1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
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TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)				
1. Report below particulars (details) concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. Minor		items (less than 1,000,000 Mcf) must be grouped. 2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from		
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)		
1	N/A			
2				
3				
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45				
46	TOTAL			

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**GAS USED IN UTILITY OPERATIONS—CREDIT (Accounts 810, 811, 812)**

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported Mcf for any use is an estimated quantity, state such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60°F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Therms Mcf of Gas Used (c)	Amount of Credit (d)	Amount per Mcf (In Cents) Therm (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel—Cr						
2	811 Gas used for Products Extraction—Cr						
3	Gas Shrinkage and Other Usage in Respdnt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs—Cr (Rpt sep. for each prin. use. Group minor uses)						
6	Heating and Cooling	92115	276	\$ 71	25.72¢		
7	Vehicles	1841	13,824	3,527	25.51¢		
8							
9							
10							
11							
12							
13							
14							
15							
16							
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22							
23							
24							
25	TOTAL		14,100	\$3,598	25.52¢		



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 °F.

Line No.	Name of Company (Designate associated companies with an asterisk)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2						
3						
4						
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44						
45	TOTAL					



Name of Respondent Chesapeake Utilities Corporation Florida Division	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 19 <u>94</u>
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

was received or paid in performance of gas exchange services.

4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

3. List individually net transactions occurring during the year for each rate schedule.

Exchange Gas Delivered			Excess Mcf Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.)	Mcf	Debit (Credit) Account 174			
(e)	(f)	(g)	(h)	(i)	
					1
					2
					3
					4
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N/A

Name of Respondent Chesapeake Utilities Corporation Florida Division		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 1994
DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Continued)				
Section B. Factors Used in Estimating Depreciation Charges				
Line No.	Functional Classification (a)	Depreciation Plant Base (Thousands) (b)	Applied Depr. Rate(s) (Percent) (c)	
1	Production and Gathering Plant			
2	Offshore			
3	Onshore	N/A		
4	Underground Gas Storage Plant			
5	Transmission Plant			
6	Offshore			
7	Onshore			
8	General Plant			
9				
10				
Notes to Depreciation, Depletion and Amortization of Gas Plant				



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)**  
*(Except Amortization of Acquisition Adjustments) (Continued)*

manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine

depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

**Section A. Summary of Depreciation, Depletion, and Amortization Charges**

Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)	Functional Classification (a)	Line No.
	121,678	121,678	Intangible plant	1
			Production plant, manufactured gas	2
			Production and gathering plant, natural gas	3
			Products extraction plant	4
			Underground gas storage plant	5
			Other storage plant	6
			Base load LNG terminating and processing plant	7
			Transmission plant	8
		574,048	Distribution plant	9
		55,927	General plant	10
			Common plant-gas	11
				12
				13
				14
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				22
				23
	\$ 121,678	\$ 751,653	<b>TOTAL</b>	25



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments)**

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.

2. Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals

between the report years (1971, 1974 and every fifth year thereafter).

Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Section B the

Section A. Summary of Depreciation, Depletion, and Amortization Charges				
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)
1	Intangible plant			
2	Production plant, manufactured gas			
3	Production and gathering plant, natural gas			
4	Products extraction plant			
5	Underground gas storage plant			
6	Other storage plant			
7	Base load LNG terminating and processing plant			
8	Transmission plant			
9	Distribution plant	574,048		
10	General plant	55,927		
11	Common plant-gas			
12				
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24				
25	<b>TOTAL</b>	5629,975		

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (Gas)				
1	Industry association dues			
2	Experimental and general research expenses			
3	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer agent fees and expenses, and other expenses of servicing outstanding securities of the respondent			\$ 42,751
4	Other expenses (items of \$5,000 or more must be listed separately in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Amounts of less than \$5,000 may be grouped by classes if the number of items so grouped is shown)			
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48				
49	TOTAL			\$ 42,751



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <sup>94</sup>
OTHER GAS SUPPLY EXPENSES (Account 813)			
Report other gas supply expenses by descriptive titles which clearly indicate the nature of such expenses. Show maintenance expenses separately. Indicate the functional classification and purpose of property to which any expenses relate.			
Line No.	Description (a)	Amount (in dollars) (b)	
1	N/A		
2			
3			
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50	TOTAL		



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**TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858) (Continued)**

which received. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.

3. If the Mcf of gas received differs from the Mcf delivered, explain in a footnote the reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

Mcf of Gas Delivered (14.73 psia at 60°F) (c)	Mcf of Gas Received (14.73 psia at 60°F) (d)	Amount of Payment (In dollars) (e)	Amount per Mcf of Gas Received (In cents) (f)	Line No.
	N/A			1
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)				
1. Report below particulars (details) concerning gas transported or compressed for respondent by others equalling more than 1,000,000 Mcf (Bcf) and amounts of payments for such services during the year. Minor		items (less than 1,000,000 Mcf) must be grouped. 2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from		
Line No.	Name of Company and Description of Service Performed (Designate associated companies with an asterisk) (a)	Distance Transported (In miles) (b)		
1	N/A			
2				
3				
4				
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46	TOTAL			



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**GAS USED IN UTILITY OPERATIONS—CREDIT (Accounts 810, 811, 812)**

1. Report below particulars (details) of credits during the year to Accounts 810, 811 and 812 which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. If the reported Mcf for any use is an estimated quantity, state such fact in a footnote.

4. If any natural gas was used by the respondent for which a change was not made to the appropriate operating expense or other account, list separately in column (c) the Mcf of gas used, omitting entries in columns (d) and (e).

5. Report pressure base of measurement of gas volumes at 14.73 psia at 60°F.

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			Therms -Mcf of Gas Used (c)	Amount of Credit (d)	Amount per -Mcf - (In Cents) Therms (e)	Mcf of Gas Used (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel—Cr						
2	811 Gas used for Products Extraction—Cr						
3	Gas Shrinkage and Other Usage in Respdnt's Own Proc.						
4	Gas Shrinkage, Etc. for Respdnt's Gas Processed by Others						
5	812 Gas used for Other Util. Oprs—Cr (Rpt sep. for each prin. use. Group minor uses)						
6	Heating and Cooling	92115	276	\$ 71	25.72¢		
7	Vehicles	1841	13.824	3.527	25.51¢		
8							
9							
10							
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24							
25	TOTAL		14,100	\$3598	25.52¢		



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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

5. Furnish any additional explanations needed to further explain the accounting for exchange gas transactions.

6. Report the pressure base of measurement of gas volumes at 14.73 psia at 60 °F.

Line No.	Name of Company (Designate associated companies with an asterisk)	Charges Paid or Payable by Respondent		Revenues Received or Receivable by Respondent		FERC Tariff Rate Schedule Identification (n)
		Amount (j)	Account (k)	Amount (l)	Account (m)	
1						
2						
3						
4						
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45	TOTAL					

Name of Respondent Chesapeake Utilities Corporation Florida Division	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 19 <u>94</u>
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**EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas) (Continued)**

was received or paid in performance of gas exchange services.

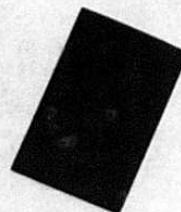
4. Indicate points of receipt and delivery of gas so that they may be readily identified on a map of the respondent's pipeline system.

3. List individually net transactions occurring during the year for each rate schedule.

Exchange Gas Delivered			Excess Mcf Received or Delivered	Debit (Credit) Account 806	Line No.
Point of Delivery (City, state, etc.)	Mcf	Debit (Credit) Account 174			
(e)	(f)	(g)	(h)	(i)	
					1
					2
					3
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DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
	Gas (Continued)				
48	Total Operation and Maintenance				
49	Production—Manufactured Gas (Lines 28 and 40)				
50	Production—Natural Gas (Including Expl. and Dev.) (Lines 29 and 41)				
51	Other Gas Supply (Lines 30 and 42)				
52	Storage, LNG Terminaling and Processing (Lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)	606,948			
55	Customer Accounts (Line 34)	272,624			
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)	150,049			
58	Administrative and General (Lines 37 and 46)	236,785			
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	1,266,306		1,266,306	
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	1,266,306		1,266,306	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant				
66	Gas Plant	195,083		195,083	
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	195,083		195,083	
69	Plant Removal (By Utility Departments)				
70	Electric Plant				
71	Gas Plant	17,222		17,222	
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	17,222		17,222	
74	Other Accounts (Specify):				
75					
76					
77					
78					
79	Vehicle Expense	3,601		3,601	
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	3,601		3,601	
96	TOTAL SALARIES AND WAGES	1,482,212		1,482,212	

Name of Respondent Chesapeake Utilities Corporation Florida Division	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 1994
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### DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to *Utility Departments, Construction, Plant Removals, and Other Accounts*, and enter such amounts

in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission			
5	Distribution			
6	Customer Accounts			
7	Customer Service and Informational			
8	Sales			
9	Administrative and General			
10	TOTAL Operation (Total of lines 3 thru 9)			
11	Maintenance			
12	Production			
13	Transmission			
14	Distribution			
15	Administrative and General			
16	TOTAL Maint. (Total of lines 12 thru 15)			
17	Total Operation and Maintenance			
18	Production (Total of lines 3 and 12)			
19	Transmission (Total of lines 4 and 13)			
20	Distribution (Total of lines 5 and 14)			
21	Customer Accounts (Line 6)			
22	Customer Service and Informational (Line 7)			
23	Sales (Line 8)			
24	Administrative and General (Total of lines 9 and 15)			
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)			
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminating and Processing			
32	Transmission			
33	Distribution	488,349		
34	Customer Accounts	272,524		
35	Customer Service and Informational			
36	Sales	150,049		
37	Administrative and General	236,308		
38	TOTAL Operation (Total of lines 28 thru 37)	1,147,230		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminating and Processing			
44	Transmission			
45	Distribution	118,599		
46	Administrative and General	477		
47	TOTAL Maint. (Total of lines 40 thru 46)	119,076		



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)**

**B. Gas, R, D & D Performed Externally**

(1) Research Support to American Gas Association

(2) Research Support to Others (Classify)

(3) Total Cost Incurred

3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(13) and B.(2)) classify items by type of R, D & D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107 (Construction Work in Progress) first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188 *Research, Development, and Demonstration Expenditures* outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d) and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
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<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 94
<b>RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES</b>			
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D &amp; D) projects initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D &amp; D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>A. Gas R, D &amp; D Performed Internally</p> <p>(1) Pipeline</p> <p style="padding-left: 20px;">a. Design</p> <p style="padding-left: 20px;">b. Efficiency</p> </div> <div style="width: 48%;"> <p>(2) Compressor Station</p> <p style="padding-left: 20px;">a. Design</p> <p style="padding-left: 20px;">b. Efficiency</p> <p>(3) System Planning, Engineering, and Operation</p> <p>(4) Transmission Control and Dispatching</p> <p>(5) LNG Storage and Transportation</p> <p>(6) Underground Storage</p> <p>(7) Other Storage</p> <p>(8) New Appliances and New Uses</p> <p>(9) Gas Exploration, Drilling, Production, and Recovery</p> <p>(10) Coal Gasification</p> <p>(11) Synthetic Gas</p> <p>(12) Environmental Research</p> <p>(13) Other (Classify and Include Items in Excess of \$5,000.)</p> <p>(14) Total Cost Incurred</p> </div> </div>			
<b>Line No.</b>	<b>Classification (a)</b>	<b>Description (b)</b>	
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<b>Name of Respondent</b> <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>
<b>REGULATORY COMMISSION EXPENSES</b>					
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.</p> <p>2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p>					
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1	Florida Public Service Commission	NA	Ø	Ø	\$ 21,928
2					
3					
4					
5					
6					
7					
8					
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46	TOTAL		Ø	Ø	\$ 21,928



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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)**

1. Report below the following information with respect to utility property leased to others constituting an operating unit or system.

2. For each lease show. (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a

subtraction from revenues, and income as the remainder.

3. Provide a subheading and total for each utility department in addition to a total for all utility departments.

4. Furnish particulars (details) of the method of determining the annual rental for the property.

5. Designate with an asterisk associated companies.

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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS**

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) *Miscellaneous Amortization* (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortizations charges for the year, and the period of amortization.

(b) *Miscellaneous Income Deductions* — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, *Donations*; 426.2, *Life Insurance*; 426.3, *Penalties*; 426.4, *Expenditures for Certain Civic, Political and Related Activities*; and 426.5, *Other*

*Deductions, of the Uniform System of Accounts.* Amounts of less than \$10,000 may be grouped by classes within the above accounts.

(c) *Interest on Debt to Associated Companies* (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) *Other Interest Expense* (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Miscellaneous Expenditures - 4264	0
2	Other Deductions - 426.5	\$ 3,043
3	Other Interest Charges - 431, 4311, 4312, 4315	70,352
4		
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40	TOTAL	\$ 73,395



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<b>COMPRESSOR STATIONS</b>				
<p>1. Report below particulars (details) concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.</p>		<p>2. For column (a), indicate the production areas where such stations are used. Relatively small field compressor stations may be grouped by production areas. Show the number of stations grouped. Designate any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership,</p>		
Line No.	Name of Station and Location  (a)	Number of Employees  (b)	Plant Cost  (c)	
1	N/A			
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<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>
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PRODUCTS EXTRACTION OPERATIONS — NATURAL GAS

1. Report below particulars (details) of operations by the respondent for recovery of gasoline, butane, propane, etc., from natural gas.

2. If the respondent received any gas from others for extraction of products, attach a supplemental statement giving particulars (details) of such transactions. State (a) name of company from which such gas was received, (b) name of station in which the gas was processed, (c) Mcf (14.73 psia at 60°F) of gas received, (d) amount paid for the privilege of extracting products,

and (e) account to which amount was charged. Minor quantities of gas received for processing may be reported in total for each extraction plant. Designate with an asterisk associated companies.

3. Report expenses relating to operation and maintenance of products extraction facilities, excluding those expenses not so related, such as royalties, marketing expenses, products purchased for sale, inventory variations, credits for products used, and including rents and maintenance related to extraction plant facilities.

Line No.	Item (a)	Total/Item (In Dollars) (b)
1	COST OF PLANT <span style="float: right;">N/A</span>	
2	Land and Land Rights	
3	Structures	
4	Equipment	
5	TOTAL Plant (Enter Total of lines 2 thru 4)	
6	EXPENSES	
7	Supervision and Labor	
8	Gas Shrinkage	
9	Fuel	
10	Power	
11	Other	
12	Maintenance	
13	Rents	
14	TOTAL Expenses (Enter Total of lines 7 thru 13)	
15	For Line 9, Do Fuel Costs Include Gas Used from Company's Own Supply?	<input type="checkbox"/> Yes <input type="checkbox"/> No
16	OPERATING AND STATISTICAL DATA	
17	Products Extracted	
18	Gasoline (Gallons)	
19	Butane (Gallons)	
20	Propane (Gallons)	
21	Other	
22	Gasoline in Storage at End of Year (Gallons)	
23	Gas Processed Data	
24	Respondent's Gas Processed, Inputs (Mcf)	
25	Gas of Others Processed (Mcf)	
26	Shrinkage of Gas Processed (Mcf)	
27	Gas Used for Fuel (Mcf)	
28	Pressure Base of Measuring Mcf if Different from 14.73 psia at 60°F	
29	Type of Extraction Process	
30	Capacities	
31	Gas Treating Capacity (Mcf Per Day)	
32	Gasoline Output Capacity (Gallons Per Day)	
33	Gasoline Storage Capacity (Gallons)	
34	Statistics	
35	Average Mcf Per Gallon of Gasoline	
36	Plant Investment Per Mcf Daily Treating Capacity	
37	Expenses Per Gallon of Product Recovered	
38	Extracted Products Used by Respondent (Specify in a footnote product, quantity, and use)	



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**NATURAL GAS PRODUCTION AND GATHERING STATISTICS**

1. The items of plant costs and expenses, lines 1 to 25, represent combinations of accounts prescribed in the Uniform System of Accounts.

2. Plant costs, line 2 to 13 of column (b), should agree with the Gas Production and Gathering Plant entry reported on page 204, Gas Plant in service.

3. Expenses, lines 15 to 26 in column (b) should agree with the total Gas Production and Gathering expenses reported on page 320.

4. Report the pressure base at 14.73 psia at 60°F.

5. In column (c) show costs and expenses relating to leases acquired on or before October 7, 1969.

6. In column (d) show costs and expenses relating to leases acquired on or after October 8, 1969.

7. In column (e) show cost and expense relating to the gathering system.

Line No.	Item  (a)	Total (c, d and e)  (b)	Total Cost and Expense		
			Old  (c)	New  (d)	Gathering  (e)
1	Production and Gathering Plant				
2	Natural Gas Producing Land, Leaseholds and Gas Rights				
3	Rights-of-Way				
4	Other Land and Land Rights				
5	Gas Wells				
6	Field Lines				
7	Field Compressor Stations				
8	Field Measuring and Regulating Stations				
9	Drilling and Cleaning Equipment				
10	Purification Plant				
11	Other Plant and Equipment				
12	Unsuccessful Exploration & Development Costs		N/A		
13	TOTAL Production and Gathering Plant (Enter Total of lines 2 thru 12)				
14	Production and Gathering Expenses (Except Depreciation, Depletion and Taxes)				
15	Supervision and Engineering				
16	Production Maps and Records				
17	Gas Well Expenses				
18	Field Line Expenses				
19	Field Compressor Station Expenses				
20	Field Measuring & Regulating Station Expenses				
21	Purification Expenses				
22	Mtce. of Drilling and Cleaning Equipment				
23	Gas Well Royalties				
24	Other Expenses				
25	Rents (Other Than Delay Rentals)				
26	TOTAL Operation & Maintenance Expenses, (Enter Total of lines 15 thru 25)				
27	Amortization and Depletion Expenses				
28	Depreciation Expenses				
29	Taxes (Other Than Income)				
30	TOTAL (Enter Total of lines 27 thru 29)				
31	Gas Produced (in Mcf)				



Name of Respondent  
Chesapeake Utilities Corporation  
Florida Division

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4-30-95

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HYDROCARBON RESERVES AND COSTS, AND NET REALIZABLE VALUE (Continued)

Explain below items for which explanations are required on page 504, Changes in Estimated Hydrocarbon Reserves and Costs, and Net Realizable Value. For line 16 on page 504, explain the criteria used to estimate such value and provide an explanation of any significant revision in the value of the reserves, other than from the addition of new reserves.

N/A

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# CHANGES IN ESTIMATED HYDROCARBON RESERVES AND COSTS, AND NET REALIZABLE VALUE

1. Report changes during the year in recoverable saleable reserves of the respondent located on acreage acquired after October 7, 1969. Have the reported reserves attested to every three years by an independent appraiser. File the attestation with the Commission along with this report. If the reserves, at the time the reserve determination is made, significantly differ from those reported on this page, file a reconciliation and explanation of such differences along with the attestation.

2. For any important changes in the estimated reserves due to purchases, sales, or exchanges of lands, leaseholds, or rights, furnish on page 505 a brief explanation of the transactions and

reserves involved. Also, explain the criteria used to estimate the net realizable value of reserves.

3. For column (d), report the reserves and changes associated with lands, leaseholds, and rights included in Account 105.1, *Production Properties Held for Future Use*. (See Gas Plant Accounts Instruction 7G of the U.S. of A.)

4. Report pressure base of gas volumes at 14.73 psia at 60°F.

5. For line 16 base the net realizable value of hydrocarbon reserves on the current selling price of the hydrocarbon reserves less estimated costs of extraction, completion, and disposal.

Line No.	Items (a)	Total Reserves Gas (Thousands Mcf) (b)	Lands, Leaseholds and Rights		Total Reserves Oil and Liquids (Barrels) (e)	Investment (Net Book Value) (f)
			In Service Gas (Thousands Mcf) (c)	Held for Future Use Gas (Thousands Mcf) (d)		
1	Estimated Recoverable Reserves at Beginning of Year					
2	ADDITIONS					
3	Purchases and Exchanges of Lands, Leaseholds, and Rights					
4	Transfers from Reserves Held for Future Use					
5	Upward Revision of Basic Reserve Estimates (Explain in a footnote)					
6	Other Increases (Explain in a footnote)					
7	TOTAL Additions (Lines 3 thru 6)					
8	DEDUCTIONS					
9	Production During Year					
10	Sales and Exchanges of Lands, Leaseholds, and Rights					
11	Transfers of Reserves Held for Future Use to Reserves in Service					
12	Downward Revision of Estimates of Recoverable Reserves (Explain in a footnote)					
13	Other Decreases (Explain in a footnote)					
14	TOTAL Deductions (Lines 9 thru 13)					
15	Estimates Recoverable Reserves at End of Year (Enter Total of lines 1, 7, and 14)					

16 Net Realizable Value at End of Reporting Year (Explain on page 505): \$

## NOTES

N/A



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### CHANGES IN ESTIMATED NATURAL GAS RESERVES

1. Report below changes (made during the year) in estimated recoverable natural gas reserves of the respondent on acreage acquired before October 8, 1969.

2. In explanations of revisions of basic reserve estimates, identify the changes with the production areas, fields, and horizons as shown on pages 500-501, natural gas reserves. State the type of studies by which change in the reserve estimates was determined, and furnish such other pertinent explanations as appropriate.

3. For any important changes in the estimated reserves due to purchases, sales, or exchanges of natural gas lands, leaseholds, or gas rights, furnish below a brief explanation of the transactions and the Mcf of gas reserves involved.

4. The gas reserves and changes therein to be reported in column (d) are those associated with lands, leaseholds, and gas rights included in Account 105, Gas Plant Held for Future Use. (See Gas Plant Accounts Instruction 7G of the U.S. of A.) Do not report estimates of gas reserves for unproven fields; however, if the company has made estimates for such lands and normally

includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page and on pages 500-501. Indicate in a footnote the inclusion of such reserve estimates.

5. If the respondent submitted estimates of natural gas reserves to the Commission during the year in connection with any proceeding, such as an application for certificate of convenience and necessity, state in a footnote the amount of such reserve estimate, date of submission and docket number of case with respect to which submitted. Explain that the estimates submitted may differ in amount with the reserves shown on this page and state the estimated amount of difference and the reasons for the difference.

6. Submit such additional information as may be appropriate concerning the size and dependability of natural gas reserves associated with lands, leaseholds, and gas rights owned by the respondent for which reserve estimates are not reported on this page or on pages 500-501.

7. Report pressure base of gas volumes at 14.73 psia at 60°F.

Line No.	Item	Total Gas Reserves (Thousands Mcf)	Reserves of Lands, Leaseholds, and Gas Rights in Service (Thousands Mcf)	Reserves of Lands, Leaseholds, and Gas Rights Held for Future Use (Thousands Mcf)
	(a)	(b)	(c)	(d)
1	Estimated Natural Gas Reserves at Beginning of Year			
2	ADDITIONS			
3	Purchases and Exchanges of Lands, Leaseholds, and Gas Rights			
4	Transfers from Reserves Held for Future Use			
5	Upward Revision of Basic Reserve Estimates (Explain)			
6	Other Increases (Explain in a footnote)			
7	TOTAL Additions (Enter Total of lines 3 thru 6)			
8	DEDUCTIONS			
9	Natural Gas Production During Year			
10	Sales and Exchanges of Lands, Leaseholds, and Gas Rights			
11	Transfer of Reserves Held for Future Use to Reserves in Service			
12	Downward Revision of Estimates of Recoverable Natural Gas Reserves (Explain)			
13	Other Decreases (Explain)			
14	TOTAL Deductions (Enter Total of lines 9 thru 13)			
15	Est. Nat. Gas Reserves at End of Year (Total of lines 1, 7 and 14)			

Notes to Changes in Estimated Natural Gas Reserves

N/A



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### NATURAL GAS RESERVES AND LAND ACREAGE (Continued)

4. For non-producing gas lands, report the required information alphabetically by State, County, or offshore area by blocks. Report offshore lands in the same manner as producing gas lands. The land, leasehold, and gas rights costs reported should agree with the amounts carried under Accounts 105, *Gas Plant Held for Future Use*, and 105.1, *Production Properties Held for Future Use*, and reported in total on pages 214 and 215. Do not report estimates of gas reserves (column (e)) for unproven fields; however, if the company made estimates for such lands and normally includes such estimates in stating its reserve position in connection with proposed financing and for managerial and other purposes, include such estimates on this page.

5. Report the cost of lands, leaseholds, and gas rights in accordance with the provisions of the Uniform System of Accounts for Natural Gas Companies.

6. For columns (j) and (k), do not duplicate acreages reported for owned lands and leaseholds. Designate with an asterisk royalty interests separately owned.

7. Indicate by footnote whether acres reported are gross acres or net acres based on proportion of ownership in jointly owned tracts.

8. Do not include oil mineral interests in the cost of acreage reported.

9. Report volumes on a pressure base of 14.73 psia at 60°F.

OWNED LANDS (Cont.)	LEASEHOLDS		OWNED GAS RIGHTS		TOTAL		Line No.
Cost (g)	Acre (h)	Cost (i)	Acre (j)	Cost (k)	Acre (l)	Cost (m)	
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						TOTAL	40



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### NATURAL GAS RESERVES AND LAND ACREAGE

1. Report below particulars (details) concerning the remaining recoverable saleable gas reserves and natural gas land acreage at end of year. Designate gas reserves on acreage acquired before October 8, 1969, and reserves on acreage acquired after October 7, 1969.

2. Classify the gas reserves and related land and land rights and costs under the sub-headings: (A) Producing Gas Lands, and (B) Non-producing Gas Lands. Provide a total for each classification.

3. For producing gas lands, report the required information alphabetically by State, County, or offshore area, and field.

If the field name is not assigned, report as "unnamed." Identify offshore fields according to their location in State or Federal domains by using the letter "S" for State domain, and "F" for Federal domain in column (a). For column (b), enter the zone number if applicable. The land, leasehold, and gas rights costs so reported should agree with the amounts carried under Account 101, *Gas Plant in Service*, and as reported for Accounts 325.1, 325.2, and 325.3 on pages 204-205. In column (e) show for each field the year and remaining recoverable saleable gas reserves available to respondent from owned lands, leaseholds, and gas rights.

Line No.	OFFSHORE AREA		Name of Field or Block (c)	Name of State/County/Offshore Area (d)	Recoverable Gas Reserves (Thousands Mcf) (e)	OWNED LANDS
	Domain (a)	Zone (b)				Acres (f)
1			A. PRODUCING GAS LANDS			
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Name of Respondent  
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**Florida Division**

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- (1) ☒ An Original  
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(Mo, Da, Yr)

4-30-95

Year of Report

Dec. 31, 1994

**CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES**

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. (These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual [other than for services as an employee or for payments made for medical and related services] amounting to more than \$25,000, including payments for legislative services, except those which should be reported in Account

426.4 Expenditures for Certain Civic, Political and Related Activities.

(a) Name and address of person or organization rendering services.

(b) description of services received during year and project or case to which services relate,

(c) basis of charges,

(d) total charges for the year, detailing utility department and account charged.

2. For any services which are of a continuing nature, give the date and term of contract and date of Commission authorization, if contract received Commission approval.

3. Designate with an asterisk associated companies.

1	Legal	\$89,545
2	Accounting and Audit	45,676
3	Data Processing	150,643
4	Other	97,217
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TOTAL \$383,081

Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
GAS STORAGE PROJECTS (Continued)					
Line No.	Item (a)	Total Amount (b)			
	Storage Operations (In Mcf) <b>N/A</b>				
42	Top or Working Gas End of Year				
43	Cushion Gas (Including Native Gas)				
44	Total Gas in Reservoir (Enter Total of Line 42 and Line 43)				
45	Certificated Storage Capacity				
46	Number of Injection — Withdrawal Wells				
47	Number of Observation Wells				
48	Maximum Day's Withdrawal from Storage				
49	Date of Maximum Days' Withdrawal				
50	LNG Terminal Companies (In Mcf)				
51	Number of Tanks				
52	Capacity of Tanks				
53	LNG Volumes				
54	a) Received at "Ship Rail"				
55	b) Transferred to Tanks				
56	c) Withdrawn from Tanks				
57	d) "Boil Off" Vaporization Loss				
58	e) Converted to Mcf at Tailgate of Terminal				



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
GAS STORAGE PROJECTS				
1. Report particulars (details) for total gas storage projects.		3. Give particulars (details) of any gas stored for the benefit of another company under a gas exchange arrangement or on basis of purchase and resale to other company. Designate with an asterisk if other company is an associated company.		
2. Total storage plant (column b) should agree with amounts reported by the respondent in Acct's 350.1 to 364.8 inclusive (pages 206-207).				
Line No.	Item (a)	Total Amount (b)		
1	Natural Gas Storage Plant	N/A		
2	Land and Land Rights			
3	Structures and Improvements			
4	Storage Wells and Holders			
5	Storage Lines			
6	Other Storage Equipment			
7	TOTAL (Enter Total of Lines 2 Thru 6)			
8	Storage Expenses			
9	Operation			
10	Maintenance			
11	Rents			
12	TOTAL (Enter Total of Lines 9 Thru 11)			
13	Storage Operations (In Mcf)			
14	Gas Delivered to Storage			
15	January			
16	February			
17	March			
18	April			
19	May			
20	June			
21	July			
22	August			
23	September			
24	October			
25	November			
26	December			
27	TOTAL (Enter Total of Lines 15 Thru 26)			
28	Gas Withdrawn from Storage			
29	January			
30	February			
31	March			
32	April			
33	May			
34	June			
35	July			
36	August			
37	September			
38	October			
39	November			
40	December			
41	TOTAL (Enter Total of Lines 29 Thru 40)			



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**FIELD AND STORAGE LINES**

1. Report below the total miles of pipe composing gathering systems and those of underground gas storage projects operated by the respondent during the year.

2. Provide separate subheadings and totals for gathering system field lines and underground storage lines.

3. Report information on gathering system field lines by State.

4. If any field lines or storage lines were not operated during the past year, provide particulars (details) of such lines in a footnote. State whether the book cost of such lines or any portion thereof, has been retired in the books of account, or what disposition of the lines and their book cost is contemplated.

5. Report miles of pipe to the nearest tenth of a mile.

Line No.	Designation (Identification) of Gathering System and Production Area or Storage Area (a)	Total Miles of Pipe (b)
1		
2		
3		
4		
5		
6		
7		
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9		
10		
11		
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N/A

<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 1994
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**GAS AND OIL WELLS**

1. Report below the particulars (details) concerning gas and oil wells of the respondent which are either producing or capable of production.

2. Report the required information alphabetically by states. List wells located offshore separately.

3. For column (a), under separate headings, list gas wells first, oil wells second, and combination wells third. Combination wells are wells producing or capable of production from one or more oil reservoirs and also from one or more gas reservoirs. Enter totals for each of the head-

ings (gas wells, oil wells, combination wells). Designate any wells not operated during the past year, and in a footnote state whether the book cost of such wells, or any portion thereof, has been retired in the books of account, or what disposition of the wells and their book cost is contemplated.

4. In column (f), report wells reclassified during the year as oil wells, gas wells, or combination wells. Show additions in black and deductions enclosed in parentheses. The total additions equal the total deductions.

Line No.	Location of Wells  (a)	Number of Wells Beginning of Year  (b)	ADDITIONS DURING YEAR			Wells Reclassified  (f)	REDUCTIONS DURING YEAR			Number of Wells at End of Year  (j)
			Successful Wells Drilled  (c)	Wells Purchased  (d)	Total (c + d)  (e)		Wells Abandoned  (g)	Wells Sold  (h)	Total (g + h)  (i)	
1	N/A									
2										
3										
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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**COMPRESSOR STATIONS (Continued)**

if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote the size

of each such unit, and the date each such unit was placed in operation.

3. For column (d), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Expenses (Except depreciation and taxes)		Gas for Compressor Fuel Mcf (14.73 psia at 60°F) (f)	Operation Data			Line No.
Fuel or Power (d)	Other (e)		Total Compressor Hours of Operation During Year (g)	No of Comprs. Operated at Time of Station Peak (h)	Date of Station Peak (i)	
						1
						2
						3
						4
						5
						6
						7
						8
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N/A



<b>Name of Respondent</b> Chesapeake Utilities Corporation Florida Division		<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr) 4-30-95	<b>Year of Report</b> Dec. 31, 19 <u>94</u>
<b>TRANSMISSION SYSTEM PEAK DELIVERIES</b>				
1. Report below the total transmission system deliveries of gas, excluding deliveries to storage, for the periods of system peak deliveries indicated below, during the twelve months embracing the heating season overlapping the year's end for which this report is submitted, classified as to sales			subject to FERC rate schedules and other sales. The season's peak normally will be reached before the due date of this report, April 30, which permits inclusion of the peak information required on this page. 2. Report Mcf on a pressure basis of 14.73 psia at 60°F.	
Line No.	Item (a)	Month/Day/Year (b)	Amount of Mcf (c)	Curtailments on Month/Day Indicated (d)
Section A. Three Highest Days of System Peak Deliveries				
1	Date of Highest Day's Deliveries			
2	Deliveries to Customers Subject to FERC Rate Schedules			
3	Deliveries to Others			
4	TOTAL			
5	Date of Second Highest Day's Deliveries			
6	Deliveries to Customers Subject to FERC Rate Schedules			
7	Deliveries to Others			
8	TOTAL			
9	Date of Third Highest Day's Deliveries			
10	Deliveries to Customers Subject to FERC Rate Schedules			
11	Deliveries to Others			
12	TOTAL			
Section B. Highest Consecutive 3-Day System Peak Deliveries (and Supplies)				
13	Date of Three Consecutive Days' Highest System Peak Deliveries			
14	Deliveries to Customers Subject to FERC Rate Schedules			
15	Deliveries to Others			
16	TOTAL			
17	Supplies from Line Pack			
18	Supplies from Underground Storage			
19	Supplies from Other Peaking Facilities			
Section C. Highest Month's System Deliveries				
20	Month of Highest Month's System Deliveries			
21	Deliveries to Customers Subject to FERC Rate Schedules			
22	Deliveries to Others			
23	TOTAL			

Name of Respondent Chesapeake Utilities Corporation Florida Division	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4-30-95	Dec. 31, 1994

**LIQUEFIED PETROLEUM GAS OPERATIONS (Continued)**

Designate any plant held under a title other than full ownership and in a footnote state name of owner or co-owner, nature of respondent's title, and percent ownership if jointly owned.

4. For column (g) report the Mcf that is mixed with natural gas or which is substituted for deliveries normally made from natural gas. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas or mixture of natural gas and gasified LPG.

5. If any plant was not operated during the past year, give particulars (details) in a footnote, and state whether the book cost of such plant, or any portion thereof, has been retired in the books of account, or what disposition of the plant and its book cost is contemplated.

6. Report pressure base of gas at 14.73 psia at 60 °F. Indicate the Btu content in a footnote.

Gallons of LPG Used	Gas Produced		LPG Storage Cap. Gallons	Function of Plant (Base load, peaking, etc.)	Line No.
	Amount of Mcf	Amount of Mcf Mixed with Natural Gas			
(e)	(f)	(g)	(h)	(i)	
					1
					2
					3
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N/A



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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### LIQUEFIED PETROLEUM GAS OPERATIONS

1. Report the information called for below concerning plants which produce gas from liquefied petroleum gas (LPG).
2. For column (a), give city and State or such other designation necessary to locate plant on a map of the respondent's system.
3. For columns (b) and (c), the plant cost and operation and

maintenance expenses of any liquefied petroleum gas installation which is only an adjunct of a manufactured gas plant, may include or exclude (as appropriate) the plant cost and expenses of any plant used jointly with the manufactured gas facilities on the basis of predominant use. Indicate in a footnote how the plant cost and expenses for the liquefied petroleum plant described above are reported.

Line No.	Location of Plant and Year Installed (City, state, etc.)  (a)	Cost of Plant (Land struct. equip.)  (b)	Expenses	
			Oper. Maintenance, Rents, etc.  (c)	Cost of LPG Used  (d)
1	N/A			
2				
3				
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40	TOTAL			



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Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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**TRANSMISSION LINES**

1. Report below by States the total miles of transmission lines of each transmission system operated by respondent at end of year.

2. Report separately any lines held under a title other than full ownership. Designate such lines with an asterisk and in a footnote state the name of owner, or co-owner, nature of respondent's title, and percent ownership if jointly owned.

3. Report separately any line that was not operated during the past year. Enter in a footnote the particulars (details) and state whether the book cost of such a line, or any portion thereof, has been retired in the books of account, or what disposition of the line and its book cost are contemplated.

4. Report the number of miles of pipe to one decimal point.

Line No.	Designation (Identification) of Line or Group of Lines (a)	Total Miles of Pipe (to 0.1) (b)
1		
2		
3		
4		
5		
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43		
44	TOTAL	

N/A



# Analysis of Diversification Activity

## New or Amended Contracts with Affiliated Companies

Company: **Florida Division of Chesapeake Utilities Corporation**

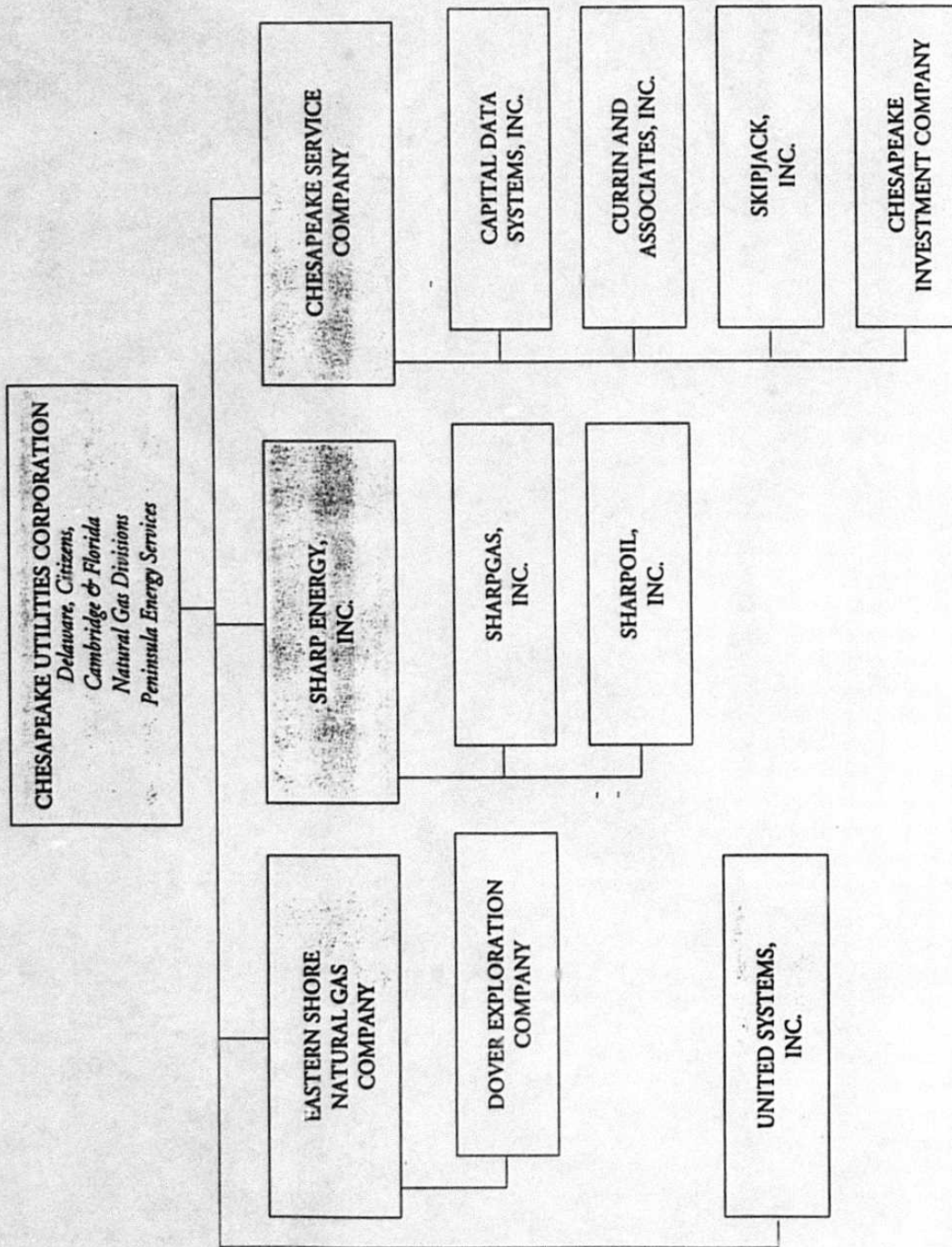
For the Year Ended December 31, 1994

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract, Agreement or Arrangement (b)
Chesapeake Utilities Corp. (CUC)	Payroll - arrangement - direct charge based on payroll hours Accounts Payable - arrangement - direct charge Payroll Tax Transfer - arrangement - direct charge General Corporate Services - arrangement - allocated based on net plant Cash Transactions - arrangement - direct charge or credit Gas Supply - arrangement - direct charge Gas Supply Payroll - arrangement - direct charge to CUC based on payroll hours
Capital Data Systems	Financial System Support - arrangement - allocated based on number of transactions Software Development - Customer Billing System (arrangement) - allocated based on average number of customers
Eastern Shore Natural Gas	Accounts Payable - arrangement - direct charge Transfer of computer - arrangement - transfer at net book value
Skipjack	General Corporate Services - arrangement - lease expense allocated based on square footage and payroll dollars
Sharp Energy	Accounts Payable - arrangement - direct charge Payroll - arrangement - direct charge based on payroll hours Payroll Tax Transfer - arrangement - direct charge

Schedule 2 - PSC/AFA 16





# ***Analysis of Diversification Activity***

## ***Changes in Corporate Structure***

***Company: Florida Division of Chesapeake Utilities Corporation***

***For the Year Ended December 31, 1994***

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart.

Effective Date (a)	Description of Change (b)
	<p style="text-align: center;"><b>See attached chart.</b></p>

Schedule 1 - PSC/AFA 16

# **Reconciliation of Gross Operating Revenues** **Annual Report versus Regulatory Assessment Fee Return**

Company: **Chesapeake Utilities Corporation**

For the Year Ended December 31, 1994

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (f).

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Gross Operating Revenues per Page 300	Adjustments	Adjusted Intrastate Gross Operating Revenues	Intrastate Gross Operating Revenues per RAR Return	Difference (d) - (e)
1	Total Sales to Ultimate Customers (480-482, 484)	\$102,932	\$13,551,099	\$13,679,099	(\$128,000)
2	Sales for Resale (483) ( Off System Sales)		\$9,990	9,990	\$0
3	Total Natural Gas Service Revenues	102,932	13,561,089	13,689,089	(128,000)
4	Total Other Operating Revenues (485-495)	(1,891)	\$2,377,741	2,345,759	\$31,982
5	Total Gas Operating Revenues	101,041	15,938,830	16,034,848	(96,018)
6	Provision for Rate Refunds (496)				
7	Other (Specify)				
8					
9					
10	Total Gross Operating Revenues	\$101,041	\$15,938,830	\$16,034,848	(\$96,018)

(notes)  
3

4

Notes:

1) Deduct public authority revenue (119,339)  
 Add Flex surplus 147,411  
 Deduct Flex refunds (18,059)  
 Add Conservation Revenue 98,148  
 Deduct flex on public authority (5,229)  
Total adjustment 102,932

2) Add Conservation Revenue on transp. 33,787  
 Adjust net unbilled revenues to gross (35,678)  
Total adjustment (1,891)

3) The Company remitted tax on the gross revenues collected, before the reserve for refund. If a refund is made, taxes will be deducted at that time.

4) The Company booked a final unbilled revenue calculation after the tax return was filed. The adjustment will be reflected in the next return.



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Name of Respondent

Chesapeake Utilities Corporation  
Florida Division

This Report Is:

(1) ☒ An Original

(2) ☐ A Resubmission

Date of Report  
(Mo, Da, Yr)

4-30-95

Year of Report

Dec. 31, 1994

FOOTNOTE DATA

Page  
No.  
(a)

Line  
No.  
(b)

Column  
No.  
(c)

Comments  
(d)

N/A



Name of Respondent <b>Chesapeake Utilities Corporation</b> <b>Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 1994
<b>SYSTEM MAPS</b>			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Furnish 5 copies of a system map (one with each filed copy of this report) of the facilities operated by the respondent for the production, gathering, transportation, and sale of natural gas. New maps need not be furnished if no important change has occurred in the facilities operated by the respondent since the date of the maps furnished with a previous year's annual report. If, however, maps are not furnished for this reason, reference should be made in the space below to the year's annual report with which the maps were furnished.</p> <p>2. Indicate the following information on the maps:</p> <ul style="list-style-type: none"> <li>(a) Transmission lines—colored in red, if they are not otherwise clearly indicated.</li> <li>(b) Principal pipeline arteries of gathering systems.</li> <li>(c) Sizes of pipe in principal pipelines shown on map.</li> <li>(d) Normal directions of gas flow—indicated by arrows.</li> <li>(e) Location of natural gas fields or pools in which the respondent produces or purchases natural gas.</li> </ul> </div> <div style="width: 48%;"> <ul style="list-style-type: none"> <li>(f) Locations of compressor stations, products extraction plants, stabilization plants, important purification plants, underground storage areas, recycling areas, etc.</li> <li>(g) Important main line interconnections with other natural gas companies, indicating in each case whether gas is received or delivered and name of connecting company.</li> <li>(h) Principal communities in which respondent renders local distribution service.</li> </ul> <p>3. In addition, show on each map: graphic scale to which map is drawn; date as of which the map represents the facts it purports to show; a legend giving all symbols and abbreviations used; designations of facilities leased to or from another company, giving name of such other company.</p> <p>4. Maps not larger than 24 inches square are desired. If necessary, however, submit larger maps to show essential information. Fold the maps to a size not larger than this report. Bind the maps to the report.</p> </div> </div>			
N/A			



Name of Respondent Chesapeake Utilities Corporation Florida Division		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 1994
GAS ACCOUNT — NATURAL GAS (Continued)					
1 NAME OF SYSTEM					
Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)		
23	GAS DELIVERED				
24	Natural Gas Sales				
25	Field Sales				
26	To Interstate Pipeline Companies for Resale Pursuant to FERC Rate Schedules	310			
27	Retail Industrial Sales	309			
28	Other Field Sales	310			
29	TOTAL, Field Sales (Enter Total of lines 26 thru 28)				
30	Transmission Systems Sales				
31	To Interstate Pipeline Co. for Resale Under FERC Rate Sched.	310			
32	To Intrastate Pipeline Co. and Gas Utilities for Resale Under FERC Rate Schedules	310			
33	Mainline Industrial Sales Under FERC Certification	307			
34	Other Mainline Industrial Sales	307			
35	Other Transmission System Sales	310			
36	TOTAL, Transmission System Sales (Enter Total of lines 31 thru 35)				
37	Local Distribution by Respondent				
38	Retail Industrial Sales	303	29,005,062		
39	Other Distribution System Sales	303	7,386,433		
40	TOTAL, Distribution System Sales (Lines 38 + 39)		36,391,495		
41	Interdepartmental Sales				
42	TOTAL SALES (Enter Total of lines 29, 36, 40 and 41)		36,391,495		
43	Deliveries of Gas Transported or Compressed for:				
44	Other Interstate Pipeline Companies	313			
45	Others	313	42,479,105		
46	TOTAL, Gas Transported or Compressed for Others (Enter Total of lines 44 and 45)	313	42,479,105		
47	Deliveries of Respondent's Gas for Trans. or Compression by Others	333			
48	Exchange Gas Delivered	328			
49	Natural Gas Used by Respondent		13,887		
50	Natural Gas Delivered to Underground Storage	512			
51	Natural Gas Delivered to LNG Storage	512			
52	Natural Gas Delivered to LNG Processing				
53	Natural Gas for Franchise Requirements				
54	Other Deliveries (Specify):				
55	TOTAL SALES & OTHER DELIVERIES (Lines 42, 46, 47 thru 54)		78,884,487		
56	UNACCOUNTED FOR				
57	Production System Losses				
58	Storage Losses				
59	Transmission System Losses				
60	Distribution System Losses		<1,731,757>		
61	Other Losses (Specify in so far as possible)				
62	TOTAL Unaccounted for (Enter Total of lines 57 thru 61)				
63	TOTAL SALES, OTHER DELIVERIES, AND UNACCOUNTED FOR (Enter Total of lines 55 and 62)		77,152,730		

Name of Respondent Chesapeake Utilities Corporation Florida Division	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4-30-95	Year of Report Dec. 31, 1994
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### GAS ACCOUNT — NATURAL GAS

1. The purpose of this page is to account for the quantity of natural gas received and delivered by the respondent, taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the items of receipts and deliveries.

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520 and 521.

6. Also indicate by footnote the volumes of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes delivered to the local distribution-company portion of the reporting pipeline by another jurisdictional pipeline; (2) the volumes which the reporting pipeline transported or sold

through its local distribution facilities or intrastate facilities, and which the reporting pipeline received through gathering facilities, distribution facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline and, (3) the gathering line volumes which were not destined for interstate market or which were not transported through any interstate portion of the reporting pipeline.

7. Also indicate by footnote (1) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply volumes of gas which are stored by the reporting pipeline during the reporting year and which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage volumes.

8. Also indicate the volumes of pipeline production field sales which are included in both the company's total sales figure and the company's total transportation figure (lines 42 and 46 of page 521).

#### 01 NAME OF SYSTEM

Line No.	Item (a)	Ref. Page No. (b)	Amount of Mcf (14.73 psia at 60°F) (c)
			THERMS
2	<b>GAS RECEIVED</b>		
3	Natural Gas Produced	506	
4	LPG Gas Produced and Mixed with Natural Gas	515	
5	Manufactured Gas Produced and Mixed with Natural Gas		
6	Purchased Gas		
7	Wellhead <i>Producer/Marketer</i>	327	33,395,396
8	Field Lines	327	
9	Gasoline Plants	327	
10	Transmission Line	327	
11	City Gate Under FERC Rate Schedules	327	
12	LNG	327	
13	Other	327	
14	TOTAL, Gas Purchased (Enter Total of lines 7 thru 13)	327	33,395,396
15	Gas of Others Received for Transportation	313	42,810,430
16	Receipts of Respondents' Gas Transported or Compressed by Others	333	
17	Exchange Gas Received	328	
18	Gas Withdrawn from Underground Storage	512	
19	Gas Received from LNG Storage		
20	Gas Received from LNG Processing		
21	Other Receipts (Specify) <i>Imbalance Settlement - pre 636</i>		946,904
22	TOTAL Receipts (Enter Total of lines 3 thru 5, 14, and 15 thru 21)		77,152,730



Name of Respondent <b>Chesapeake Utilities Corporation Florida Division</b>	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) <b>4-30-95</b>	Year of Report Dec. 31, 19 <b>94</b>
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### AUXILIARY PEAKING FACILITIES

1. Report below auxiliary facilities of the respondent for meeting seasonal peak demands on the respondent's system, such as underground storage projects, liquefied petroleum gas installations, gas liquefaction plants, oil gas sets, etc.

2. For column (c), for underground storage projects, report the delivery capacity on February 1 of the heating season overlapping the year-end for which this report is sub-

mitted. For other facilities, report the rated maximum daily delivery capacities.

3. For column (d), include or exclude (as appropriate) the cost of any plant used jointly with another facility on the basis of predominant use, unless the auxiliary peaking facility is a separate plant as contemplated by general instruction 12 of the Uniform System of Accounts.

	Location of Facility (a)	Type of Facility (b)	Maximum Daily Delivery Capacity of Facility, Mcf at Mcf at 14.73 psia at 60° (c)	Cost of Facility (In dollars) (d)	Was Facility Operated on Day of Highest Transmission Peak Delivery?	
					Yes (e)	No (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
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# Analysis of Diversification Activity

## Employee Transfers

Company: *Florida Division of Chesapeake Utilities Corporation*

For the Year Ended December 31, 1994

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Eastern Shore Nat. Gas (ESNG)	Florida Division of Chesapeake Utilities Corp.	Vice-President - ESNG	Florida Regional Manager	Permanent
Florida Division of Chesapeake Utilities Corp.	Chesapeake Utilities Corp. (parent)	Florida Regional Manager	Senior Vice-President Natural Gas Operations	Permanent

Schedule 6 - PSC/AFA 16

### Assets or Rights Purchased from or Sold to Affiliates

***For the Year Ended December 31, 1994***

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
Eastern Shore Nat Gas	laptop computer	\$3,516	\$95	\$3,421	N/A	\$3,421	N/A
Total		\$3,516	\$95	\$3,421		\$3,421	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
Total						\$	

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# Analysis of Diversification Activity

## Summary of Affiliated Transfers and Cost Allocations

Company: Florida Division of Chesapeake Utilities Corporation

For the Year Ended December 31, 1994

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Chesapeake Utilities Corp.	Payroll	Fiscal Yr 1994	p	various	\$1,289,736
Chesapeake Utilities Corp.	Accounts Payable	Fiscal Yr 1994	p	various	\$3,126,095
Chesapeake Utilities Corp.	Payroll Tax Transfer	Fiscal Yr 1994	p	various	\$222,479
Chesapeake Utilities Corp.	General Corp Services	Fiscal Yr 1994	p	various	\$1,302,045
Chesapeake Utilities Corp.	Cash Transactions	Fiscal Yr 1994	s	various	\$6,766,125
Chesapeake Utilities Corp.	Gas Supply	Fiscal Yr 1994	p	various	\$33,253
Chesapeake Utilities Corp.	Gas Supply Payroll/ Exp.	Fiscal Yr 1994	s	various	\$28,397
Capital Data Systems	Financial System Support	Fiscal Yr 1994	p	92350	\$165,953
Capital Data Systems	Software Development-Customer Billing System	Fiscal Yr 1994 (1)	p	107	\$306,657
Eastern Shore Natural Gas	Accounts Payable	Fiscal Yr 1994	p	various	\$8,526
Eastern Shore Natural Gas	General Corp Services	Fiscal Yr 1994	s	various	\$113
Eastern Shore Natural Gas	Transfer computer	Fiscal Yr 1994	p	101-391	\$3,421
Skipjack	General Corp Services	Fiscal Yr 1994	s	various	\$35,129
Sharp Energy	Accounts Payable	Fiscal Yr 1994	p	various	\$497
Sharp Energy	Payroll	Fiscal Yr 1994	p	various	\$958
Sharp Energy	Payroll Tax Transfer	Fiscal Yr 1994	p	various	\$170
(1) This item was previously reported as financial system support in error.					

Schedule 4 - PSC/AFA 16

# **Analysis of Diversification Activity**

## **Individual Affiliated Transactions in Excess of \$500,000**

**Company: Florida Division of Chesapeake Utilities Corporation**

**For the Year Ended December 31, 1994**

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
	See Schedule 4	

Schedule 3 - PSC/AFA 16



# **Analysis of Diversification Activity**

## **Individual Affiliated Transactions in Excess of \$500,000**

**Company: Florida Division of Chesapeake Utilities Corporation**

**For the Year Ended December 31, 1994**

Provide information regarding individual affiliated transactions in excess of \$500,000 (\$25,000 for gas utilities.) Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
	See Schedule 4	

Schedule 3 - PSC/AFA 16

# Analysis of Diversification Activity

## Summary of Affiliated Transfers and Cost Allocations

Company: Florida Division of Chesapeake Utilities Corporation

For the Year Ended December 31, 1994

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is a purchased by the Respondent: "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Chesapeake Utilities Corp.	Payroll	Fiscal Yr 1994	p	various	\$1,289,736
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## Employee Transfers

***For the Year Ended December 31, 1994***

Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
Eastern Shore Nat. Gas (ESNG)	Florida Division of Chesapeake Utilities Corp.	Vice-President - ESNG	Florida Regional Manager	Permanent
Florida Division of Chesapeake Utilities Corp.	Chesapeake Utilities Corp. (parent)	Florida Regional Manager	Senior Vice-President Natural Gas Operations	Permanent

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### **Assets or Rights Purchased from or Sold to Affiliates**

***For the Year Ended December 31, 1994***

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
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Eastern Shore Nat Gas	laptop computer	\$3,516	\$95	\$3,421	N/A	\$3,421	N/A
Total		\$3,516	\$95	\$3,421		\$3,421	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
Total						\$	

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