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September 25, 2024

BY E-PORTAL

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

Re: Docket No. 20240099-EI - Petition for rate increase by Florida Public Utilities Company

Dear Mr. Teitzman:

Attached for filing, please find Florida Public Utilities Company's Responses to Staff's First Data Requests to the Company.

Sincerely,

A handwritten signature in black ink, appearing to read 'Beth Keating', written over a horizontal line.

Beth Keating
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Enclosure

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for rate increase by Florida Public Utilities Company. | DOCKET NO. 20240099-EI

FPUC'S RESPONSES TO STAFF'S FIRST DATA REQUESTS

1. Please refer to the direct testimony of Florida Public Utilities Company (Company or FPUC) witness Michelle Napier, page 9, lines 1-8. Please provide a mathematical example of how the "Modified Distrigas for Florida business units" operates. Please also provide an example of this allocator being applied/being used.

Company Response:

The 2025 Projected Modified Distrigas calculation is attached in file Staff DR 1.1. Line 7 has the 3-year average earnings before income taxes (EBIT) for all business units, line 8 has the gross plant and construction work in process for all business units, and line 9 has the payroll for all business units. Lines 13-15 take the business unit's EBIT, plant and payroll divided by the total of all business units to arrive at the appropriate percentage of each business unit to the total. These percentages are weighted equally to arrive at the overall percentage used for the total Distrigas allocation on line 18. The allocation percent in Cell R18 contains the overall allocation percent using Distrigas for the electric business unit of 5.00% which is used in MFR B-7(2025) and B-9(2025) to allocate the Corporate Common Plant. Since some costs only apply to certain business units, several different Distrigas formulas are calculated including and excluding certain business units. Lines 534 to 545 contain the calculation for the Florida only companies which is used to allocate the Florida Common assets. Cell R545 contains the 14.8% allocation

factor used to allocate the Florida Common (FC business unit) on MFR B-7(2025) and B-9(2025).

Also Attached is Staff DR 1.1 Example of Calculation which shows two business unit allocations for one month and how they reconcile with the 2023 Distrigas calculation.

2. Please refer to the direct testimony of Florida Public Utilities Company (Company or FPUC) witness Michelle Napier, page 9, lines 15-22. Please briefly discuss how the projected 2025 test year fuel revenue and expense were determined/estimated.

Company Response:

Fuel revenues were projected using the projected 2025 billing determinants of customers and volume times the approved 2024 fuel rates. The 2024 rates were used because the 2025 projected rates were not filed or approved. The 2025 expenses were based on a preliminary estimate of fuel costs. The difference between these costs and the projected revenue using the 2024 fuel rates was shown as a fuel over-recovery and removed on line 24 of C-5 (2025). The fuel projection filing has now been filed and proposes new rates and costs for 2025. However, fuel, conservation, storm protection plan, and hurricane recovery revenues and expenses have no effect on this case. The base rate calculation eliminates both the estimated revenue and the estimated expenses for fuel, conservation, storm protection plan, and hurricane recovery based on the amount included in the projection so, they have been completely removed from this filing and are not part of base rates.

3. Please refer to the direct testimony of FPUC witness Napier, page 11, lines 10-14. Please confirm the Company has removed unamortized rate case expense from its working capital for the 2025 projected test year.

Company Response:

Yes, the Company has removed unamortized rate case expense from working capital for the 2025 projected test year but believes the treatment in Docket 20140025-EI of including one-half of the unamortized costs is more appropriate. The rate case costs are prudently incurred and the amortization of those costs are lower than the costs would be to retain those services in house on a continuous basis. The Company should not be penalized by not allowing half of the unamortized rate case expenses which represents the average level of expenditures over the period that the rates will be in effect and before the next anticipated rate proceeding.

4. Please refer to the direct testimony of FPUC witness Napier, page 14, lines 16-22 for the following requests.
 - a) In a base rate proceeding, has the Company ever received approval to include full-year investment amounts for assets that were not projected to be in service for entire projected test year? If so, please discuss.
 - b) Please identify the total 2025 test year revenue requirement associated with this adjustment.

Company Response:

- a. **Yes, in FPUC's petition for an electric rate increase, Docket No. 20070304-EI, the Company requested the full cost of a transformer be included in rate base because it was not a discretionary addition to plant but an ordinary and necessary replacement**

of a major component of the distribution system which would be in service for a number of years into the future. Commission Order No. PSC-2008-0327-FOF-EI concluded “Although allowing a full 13-month average recovery of the transformer increases the impact on rates, we believe it is more representative of the future than the inclusion of a rental transformer that will be gone before the rates even go into effect, as FPUC pointed out. Accordingly, we find it is appropriate in this instance to allow recovery of the transformer as if it were in service December 31, 2007.” As in this docket, our current docket is asking for year-end treatment for only certain additions. However, there have been other companies’ dockets where year-end rate base has been approved. In Docket No. 20040972-SU for Pinellas County by Ranch Mobile WWTP, Inc. Commission Order No. PSC-2005-0287-PAA-SU allowed a year-end rate base. Commission Order No. PSC-1995-1399-FOF-WS, in Docket No. 19940765-WS for Ferncrest Utilities, Inc. approved a year-end rate base because using the “average rate base determination would distort the revenue requirement picture, since factors which are increasing the investment in operating plant are not been [being] matched by a concomitant growth in customers.” Commission Order No. PSC-1995-0720-FOF-WS in Docket 19941108-WS in Florida Cities Water Company-Golden Gate Division petition for a rate increase also allowed a year-end rate base because it involved substantial investments in operating equipment for major improvements that serve the public interest.

- b. The 2025 revenue requirement related to this adjustment is \$678,271 as shown on the attached file “Staff DR 1.4b revenue requirement substations”.

5. Please refer to the direct testimony of FPUC witness Napier, page 16, lines 15-23 for the following requests. Is the Company aware of any other investor-owned Florida electric utility recovering all its tree trimming and inspection costs through the Storm Protection Plan Cost Recovery Clause? If so, please identify the authorizing order(s).

Company Response:

The Company is not specifically aware of how other Companies record their storm protection costs. However, in Docket No. 20220010-EI, the Office of Public Counsel’s witness Lane Kollen argued that FPUC should have been required to “realign” its pole inspection and vegetation management expenses to remove those costs from base rates, noting that “the other three utilities in their 2020 SPPCRC proceedings agreed to realign legacy program costs, including vegetation management expenses, from base rates to SPPCRC rates. . . .” FPUC presumes that this occurred in the settlements approved in Docket No. 20200092-EI but has not reviewed those settlements in detail to determine whether Mr. Kollen’s statement is accurate. Nevertheless, since these costs are associated with the Company’s SPP, the Company believes it would be a more straight-forward approach to remove these costs from base rates at this time and recover them, on a going-forward basis, through the SPPCRC. This would also simplify the SPPCRC reporting and cost recovery process, as well as reduce the likelihood of any inadvertent errors, by minimizing or eliminating the amount of SPP-related costs that must be removed from the SPPCRC process due to existing recovery through base rates. Therefore, in this case we removed the costs so the amount included in base rates when this case is approved would be zero. The costs are nonetheless prudent and reasonable and should be allowed for recovery through the SPPCRC. If, however, approval to make

this transfer is denied, the revenue requirement for this proceeding would need to be increased by \$981,480 to continue to cover these costs through base rates.

6. Please refer to the direct testimony of FPUC witness Napier, pages 16, line 15, through page 17, line 4. Please confirm the Company does not have any tree trimming and inspection costs currently included in its projected 2025 test year.

Company Response:

The Company has removed all tree trimming and pole inspection costs from its 2025 projected expenses.

7. Please refer to the direct testimony of FPUC witness Napier, page 17, lines 5-9. Please provide the complete calculation relating to this adjustment for “Edison Electric Institute” association dues.

Company Response:

The calculation is on the attached invoice and is based on the percent’s’ considered lobbying on the invoice for each item. Please see the attached file “Staff DR 1.7 EEI 2023”.

8. Please refer to Minimum Filing Requirements (MFR) Schedule C-7 (2025), page 2 of 8. Please describe the adjustment appearing on line 5 for Account 557 – Other Expenses in the amount of \$259,010.

Company Response:

The \$259,010 on C-7 line 5 is not an adjustment but an account balance for Account 557. The 557 - Other Expense amount is the amount projected for 2025. Account 557 is

charged to the fuel clause as costs other than actual fuel cost and included in the fuel clause for recovery. This account, along with the other fuel, conservation, storm protection plan, and hurricane accounts have all been removed from this base rate proceeding in the adjustments in C-2 (2025). The total of C-7(2025) column 22, accounts 555 and 557 amount to \$52,150,543, which is the amount removed in C-3 (2025). A description of these account 557 costs can be found on page 3 of the fuel projection filing testimony of Brittnee Baker in Docket 2024001-EI.

9. Please refer to MFR Schedule C-7 (2025), page 5 of 8. Please discuss, with specificity, how each of the trend factors listed on this page were developed. Please also provide any source documentation (i.e., internal or third-party projections) used in developing the trend factors.

Company Response:

Please refer to the attached schedule “Staff DR 1.9 2024 and 2025 Growth and Inflation budgeted” for the customer growth and inflation calculations. Witness Russel calculated the projected 2024 and 2025 inflation factors using the December 31, 2023 Bloomberg Weighted Average CPI forecast. These forecasts are derived from the latest monthly and quarterly surveys conducted by Bloomberg and from forecasts submitted by various banks. By using the Bloomberg weighted average, the Company is incorporating more than 40 different economist expectations to calculate CPI. The payroll calculation was based on Devon Rudloff- Daffinson’s projected pay increases. The Excel version of the C-MFR’s contain formulas for the other factors on the “C-7,24” tab. The payroll factor takes the base revenue for the projected year excluding miscellaneous revenue and dividing it by the same amount in the prior year. The inflation and growth factor is

calculated by taking the inflation factor for that year times the customer growth factor for the year. The payroll and customer growth factor is calculated by taking the payroll factor times the customer growth factor for each year. The combined factors for each line multiply the 2024 amounts times the 2025 amounts.

10. Please refer to the direct testimony of FPUC witness Napier, page 24, lines 8-10. If Docket No. 20240099-EI does eventually go to hearing, how and when would the Florida Public Service Commission be apprised of the additional rate case costs the Company would presumably wish to recover?

Company Response:

The Company anticipates that it would approach that situation similar to how it was handled in Docket No. 20080366-GU in which a revised estimate of rate case expense for a full hearing was provided in the supplemental direct testimony of one of FPUC's witnesses. (See Supplemental Direct Testimony of Cheryl Martin, Document No. 07776-2009).

11. Please refer to the direct testimony of FPUC witness Napier, page 25, lines 10-15. Please provide the order number authorizing the depreciation rates used in determining plant balance changes for December 2022?

Company Response:

The last depreciation study was approved as part of Commission Order PSC-2020-0347-AS-EI.

12. Please refer to the direct testimony of FPUC witness Napier, page 25, line 23, through page 26, line 1. Please explain or clarify the statement “[t]he Company’s current technology, (SAP), which is over 20 years old and at the end of life, is currently being installed.”

Company Response:

The statement is incorrect and reflects an inadvertent error in the final editing process. It should read “The Company’s current technology, EPICORE and FRx, is over 20 years old and at the end of life. SAP is the system the Company is currently installing.”

13. Please refer to MFR Schedule B-7 (2025), page 12 of 12, line 31. Please elaborate on the basis of utilizing Florida common gas plant depreciation rates for this rate case filing

Company Response:

The Florida Common plant is included in the gas depreciation study. Therefore, the rates determined in the gas depreciation study are used by the Florida Common business unit to compute depreciation. The Company then allocates the plant, accumulated depreciation, construction work in process and depreciation expense to the regulated and unregulated business units.

14. Please refer to MFR Schedule C-14, page 1 of 1, line 17 for the following requests.
- a) Please explain the basis for the increase in advertising expense from 2023 to 2025.
 - b) Does the Company currently have any contracts or other commitments in place for its assumed 2025 advertising efforts? If so, please discuss.

Company Response:

- a. Advertising was increased by the growth and inflation factor in MFR C-7 since the**

number of customers that are reached either thru media or mailings and inflation in the costs paid both affect the costs.

- b. The Company does not have any contracts and or commitments in place for its assumed 2025 advertising efforts at this time. However, the Company expects its 2025 advertising costs to be similar to that of recent years with allowances for additional costs related to customer growth and inflation.**

15. Please refer to MFR Schedule C-3, page 3 of 3, line 12 for the following request.

- a) Please provide the complete calculation relating to this adjustment to eliminate 5 percent of economic development expenses.
- b) Please discuss the Company's planned economic development activities for the 2025 projected test year.

Company Response:

- a. The \$18,000 of actual economic development costs in 2023 were multiplied by 5% to get \$900. This amount was inflated for customer growth and inflation of 1.0586 for the two years 2024 and 2025 to arrive at the \$953 removed in the schedule. This was compared to the Gross revenue in 2023 of \$106,852,661 times .15% or \$160,279.99. Actual was below the maximum adjustment so the full amount was removed.**
- b. No additional economic development activities were projected in the 2025 projected test year.**

16. Please refer to the direct testimony of FPUC witness Michael Galtman, page 9, line 6, through page 10, line 23. Please provide mathematical examples of how the “task-based allocation” and the “capital expenditure-based allocation” are formulated and applied/used.

Company Response:

Departments with task-based allocations utilize an allocation formula which is intended to allocate costs to business units that are receiving the specific service. For example, customer count or estimated time spent on specific business units are considered task-based allocations. One task-based allocation is department IT809 – the ECIS System, which is used for billing for both the Electric and Natural Gas business units in Florida. The basis for this department is Average Number of Customers since ECIS is the billing system utilized for FPUC’s electric and natural gas distribution operations. ECIS is not utilized as a billing system by any other Chesapeake business unit. See the attached File Staff DR 1.16, tab 16.IT809-Proof for an example calculation of the task-based allocation. The mathematics behind the allocation is shown on tab 16. Customers-Calc.

See also tab 16. CapEx-Calc for an example calculation of the capital expenditure-based allocation. Capital expenditure-based allocations are utilized to allocate costs in departments that play a significant role in the oversight and governance of Chesapeake’s consolidated capital expenditures. One capital expenditure-based allocation is department BD900 – Board of Directors. This department utilizes historical capital spending to allocated costs to the specific business units. Tab 16. BOD-Proof shows the application/use of this allocation.

17. Please refer to the direct testimony of FPUC witness Kim Estrada, page 5, line 1, through page 7, line 2 for the following requests.

- a) What are the total cost and the total 2025 projected test year cost (being assessed to FPUC) associated with the “Five9 Platform” that is discussed in this section of testimony?
- b) What is the total 2025 projected test year cost and expected roll-out date associated with the incremental functionality/“future enhancements” being discussed in this section of testimony beginning on page 6, line 10?

Company Response:

- a. **The Five9 Platform total plant cost allocated to Electric in 2025 is \$12,634 with the 13-month average accumulated depreciation of \$(3,790). In 2025, the total operating and maintenance cost allocated to Electric is \$34,262 and depreciation is \$2,527.**
- b. **The total plant addition for the new customer information system included in the 2025 projected test year related to the new customer information system is \$6,912,623. But, the 13-month average included in base rates is \$6,766,016. This is offset by the 13-month average accumulated depreciation of \$(248,931). All construction work in progress related to this project was removed because it accrued an allowance for funds used during construction. The amount of additional expenses allocated in 2025 to the electric business unit related to the customer information system excluding depreciation expense, and net of eliminated costs of the ECIS system is \$356,083 (MFR C-7 2025 p. 8 witness Vik Gadgil). The depreciation expense included is \$337,689.91. Additionally, there is additional labor costs of \$146,852 as presented on MFR C-7 2025 p. 8. These costs are related to support of the new Field Service Management system and operations of the new customer information system. The system has already gone live and stabilization is expected to be**

finalized in January 2025.

18. Please refer to the direct testimony of FPUC witness Vikrant Gadgil, page 8, lines 1-3. What are the total cost and the total 2025 projected test year cost (being assessed to FPUC) associated with the “SAP platform” that is discussed in this section of testimony?

Company Response:

Please refer to the response to 17b.

19. Please refer to the direct testimony of FPUC witness Gadgil, page 16, lines 12-16. What is the total 2025 projected test year cost (being assessed to FPUC) associated with information technology investments discussed in this testimony?

Company Response:

Witness Gadgil is referring to the new investments in the customer information system discussed in question 17b and 18 and the ERP project. The ERP 13-month average of the construction work in process for the 2025 projected year was \$596,549.46. However, all construction work in progress related to this project was removed because it accrued an allowance for funds used during construction. Since the compilation of the MFRs, the total estimated costs of ERP have increased. A technology rider has been proposed for inclusion in the tariff. The Company plans to request recovery of the ERP project through this rider. If the technology rider is not approved and the revised costs are not included in this rate case, the Company would, most likely, have to file a limited proceeding to recover these costs. In addition to the customer information system and the ERP project, witness Gadgil discusses additional cyber-security IT control and compliance lead position and an

analyst position which were included in 2025 operating expenses at \$12,500 (MFR C-7 2025 p. 8). He also discusses cyber security monitoring and asset maintenance costs which increased 2025 operating expenses by \$37,500.

20. Please refer to the direct testimony of FPUC witness Devon Rudolff-Daffinson, page 8, lines 3-9.

Specifically line 7, did “[Chesapeake Utilities Corporation]” raise its merit increase level to 3.5% for all operating units, or only FPUC?

Company Response:

Chesapeake raised the merit increase budget to 3.5% for all operating units in 2024. This was not exclusive for just FPUC and was typical of market trends. We plan to keep the 3.5% merit budget the same for 2025. Depending on market trends, we may need to adjust to a higher merit increase in 2026 and beyond in order to stay competitive and retain top talent, focused on delivering safe and reliable service to our customers.

21. Please refer to the direct testimony of FPUC witness Galtman, page 8, line 3. Please provide a copy of the cost allocation manual identified in this section of testimony.

Company Response:

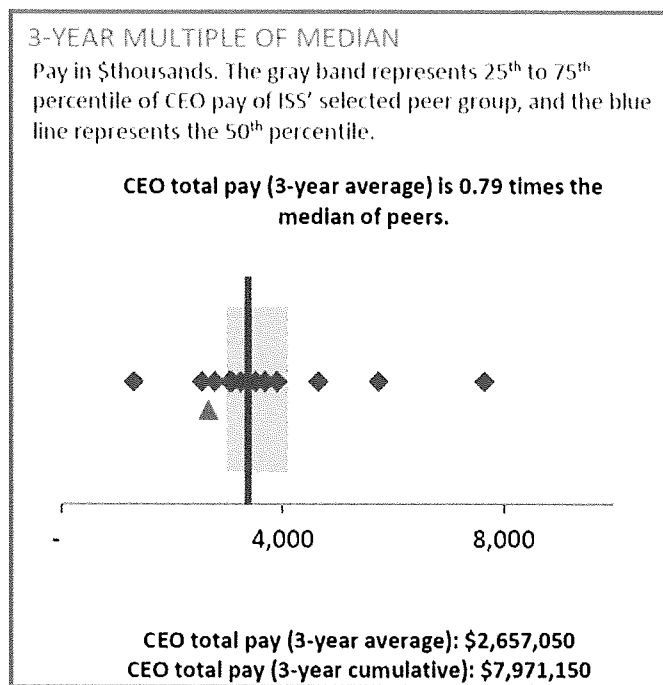
Please refer to the attached file Staff DR 1.21 Electric CAM Report 2023.pdf.

22. Please refer to the direct testimony of FPUC witness Devon Rudolff-Daffinson, page 10, lines 1-7.

Please provide a copy of the analysis performed by “Institutional Shareholder Services, Inc.” that is discussed in this section of testimony.

Company Response:

F.W. Cook provides insight to our Board of Directors Compensation Committee regarding Executive Compensation. They worked with Institutional Shareholder Services (ISS) in 2021 and shared the following graph related to CEO pay:

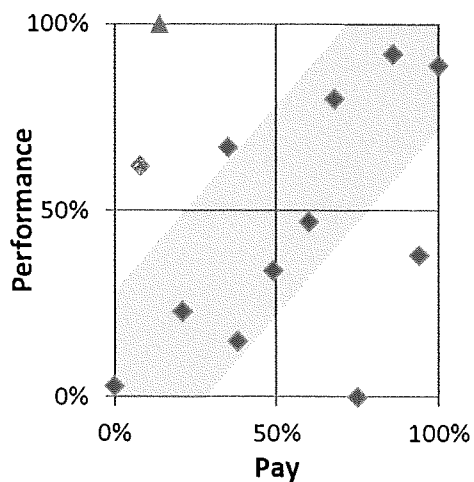


As shown in the graph above, our CEO's total pay was within a reasonable range when compared to peer companies, as it was slightly below the total mean pay given to CEO's at the other peer companies over the past three years.

Based on four Economic Value Added (EVA) criteria: EVA Margin, EVA Spread, EVA Momentum (Sales) and EVA Momentum (Capital), ISS determined that the Company's performance has exceeded all of its peers over the past three years. Please see the chart below:

RELATIVE DEGREE OF ALIGNMENT

The chart plots percentiles of the annualized 3-year performance and pay rankings for the company (▲) and ISS' derived peers (◆). The gray band generally indicates alignment.



F.W. Cook meets with our Compensation Committee to review and present their analysis on market trends. They review all Chesapeake Senior Officer's total pay and make recommendations for merit increases or changes for the Board to consider.

Seg2_Code (All)
 What 1-FC99 Base

Sum of Amount	N2+FERC		
Seg1_Code	75-9250	75-9240	Grand Total
FC99	1,011.00	197.00	1,208.00
Grand Total	1,011.00	197.00	1,208.00

Seg2_Code FP900
 What 2-Alloc

Sum of Amount	N2+FERC		
Seg1_Code	75-9250	75-9240	Grand Total
FC99	(1,011.00)	(197.00)	(1,208.00)
Grand Total	(1,011.00)	(197.00)	(1,208.00)

Seg2_Code FP900
 What 2-Alloc

Base \$ >> 1,011.00 197.00 1,208.00

Sum of Amount	N2+FERC		
Seg1_Code	75-9250	75-9240	Grand Total
FE00	245.68	47.87	293.55
FF00	124.36	24.23	148.59
FM00	3.04	0.59	3.63
FN00	637.92	124.31	762.23
Grand Total	1,011.00	197.00	1,208.00

	Input %		
	75-9250	75-9240	Grand Total
FE00	24.30%	24.30%	24.30%
FF00	12.30%	12.30%	12.30%
FM00	0.30%	0.30%	0.30%
FN00	63.10%	63.10%	63.10%

Input % Calculated %%	Updated BU
FE	24.30% FE00
FF	12.30% FF00
FI	0.20% FN00
FM	0.30% FM00
FN	62.80% FN00
FT	0.10% FN00

FE00	0.00%	0.00%	0.00%
FF00	0.00%	0.00%	0.00%
FM00	0.00%	0.00%	0.00%
FN00	0.00%	0.00%	0.00%

CF, FI, FN & FT were consolidated into FN during 2023.

Seg2_Code CM900
 What 1-CU90 Base

Sum of Amount	N2+FERC									
Seg1_Code	61-9200	62-9210	64-9250	64-9260	66-9260	70-9301	72-9230	77-9210	82-4081	Grand Total
CU90	15,060.24	(529.20)	13.62	1,734.80	(253.26)	12,867.84	26,844.08	1,553.67	1,306.40	58,598.19
Grand Total	15,060.24	(529.20)	13.62	1,734.80	(253.26)	12,867.84	26,844.08	1,553.67	1,306.40	58,598.19

Seg2_Code CM900
 What 2-Alloc

Sum of Amount	N2+FERC									
Seg1_Code	61-9200	62-9210	64-9250	64-9260	66-9260	70-9301	72-9230	77-9210	82-4081	Grand Total
CU90	(15,060.24)	529.20	(13.62)	(1,734.80)	253.26	(12,867.84)	(26,844.08)	(1,553.67)	(1,306.40)	(58,598.19)
Grand Total	(15,060.24)	529.20	(13.62)	(1,734.80)	253.26	(12,867.84)	(26,844.08)	(1,553.67)	(1,306.40)	(58,598.19)

Seg2_Code CM900
 What 2-Alloc

Sum of Amount	N2+FERC													
Seg1_Code	61-9200	62-9210	64-9250	64-9260	66-9260	70-9301	72-9230	77-9210	82-4081	Grand Total	61-9200	62-9210	64-9250	64-9260
AE01	798.19	(28.04)	0.72	91.94	(13.42)	682.00	1,422.73	82.34	69.24	3,105.70	5.30%	5.30%	5.29%	5.30%
AX00	30.12	(1.05)	0.03	3.47	(0.51)	25.73	53.68	3.11	2.61	117.19	0.20%	0.20%	0.22%	0.20%
DE00	1,475.91	(51.86)	1.33	170.01	(24.82)	1,261.06	2,630.71	152.26	128.03	5,742.63	9.80%	9.80%	9.77%	9.80%
EF00	256.03	(8.99)	0.23	29.49	(4.31)	218.79	456.35	26.41	22.21	996.21	1.70%	1.70%	1.69%	1.70%
EK00	150.60	(5.30)	0.14	17.35	(2.53)	128.68	268.44	15.54	13.06	585.98	1.00%	1.00%	1.03%	1.00%
ES00	3,102.41	(109.02)	2.81	357.37	(52.17)	2,650.77	5,529.89	320.06	269.12	12,071.24	20.60%	20.60%	20.63%	20.60%
FE00	978.92	(34.39)	0.89	112.76	(16.46)	836.43	1,744.86	100.99	84.92	3,808.92	6.50%	6.50%	6.53%	6.50%
FF00	512.05	(18.00)	0.46	58.98	(8.61)	437.50	912.70	52.82	44.42	1,992.32	3.40%	3.40%	3.38%	3.40%
FM00	15.06	(0.54)	0.01	1.73	(0.25)	12.90	26.85	1.55	1.31	58.62	0.10%	0.10%	0.07%	0.10%
FN00	3,418.64	(120.14)	3.08	393.82	(57.50)	2,920.77	6,093.62	352.69	296.55	13,301.53	22.70%	22.70%	22.61%	22.70%
MD00	496.99	(17.45)	0.45	57.24	(8.36)	424.67	885.86	51.27	43.11	1,933.78	3.30%	3.30%	3.30%	3.30%
MS00	316.27	(11.12)	0.29	36.43	(5.32)	270.25	563.72	32.63	27.43	1,230.58	2.10%	2.10%	2.13%	2.10%
PC00	1,024.10	(35.98)	0.93	117.97	(17.22)	875.01	1,825.41	105.65	88.84	3,984.71	6.80%	6.80%	6.83%	6.80%
SC99	316.27	(11.12)	0.29	36.43	(5.32)	270.25	563.72	32.63	27.43	1,230.58	2.10%	2.10%	2.13%	2.10%
SD00	346.38	(12.17)	0.31	39.90	(5.82)	295.99	617.41	35.73	30.05	1,347.78	2.30%	2.30%	2.28%	2.30%
SG99	1,325.31	(46.58)	1.20	152.67	(22.28)	1,132.37	2,362.27	136.72	114.96	5,156.64	8.80%	8.80%	8.81%	8.80%
WCO0	496.99	(17.45)	0.45	57.24	(8.36)	424.67	885.86	51.27	43.11	1,933.78	3.30%	3.30%	3.30%	3.30%
Grand Total	15,060.24	(529.20)	13.62	1,734.80	(253.26)	12,867.84	26,844.08	1,553.67	1,306.40	58,598.19				

Base \$ >> 15,060.24 (529.20) 13.62 1,734.80

Input %	Calculated %	Updated BU
AE01	5.30%	AE01
AX	0.20%	AX00
CF	6.10%	FN00
DE	9.80%	DE00
EF	1.70%	EF00
EK	1.00%	EK00
ES	20.60%	E500
FE	6.50%	FE00
FF	3.40%	FF00
FI	0.10%	FN00
FM	0.10%	FM00
FN	16.50%	FN00

AE01	0.00%	0.00%	0.01%	0.00%
AX00	0.00%	0.00%	-0.02%	0.00%
DE00	0.00%	0.00%	0.03%	0.00%
EF00	0.00%	0.00%	0.01%	0.00%
EK00	0.00%	0.00%	-0.03%	0.00%
ES00	0.00%	0.00%	-0.03%	0.00%
FE00	0.00%	0.00%	-0.03%	0.00%
FF00	0.00%	0.00%	0.02%	0.00%
FM00	0.00%	0.00%	0.03%	0.00%
FN00	0.00%	0.00%	0.09%	0.00%
MD00	0.00%	0.00%	0.00%	0.00%
MS00	0.00%	0.00%	-0.03%	0.00%

MD	3.30%	MD00
MS	2.10%	MS00
PC	6.80%	PC00
SC	2.10%	SC99
SD	2.30%	SD00
SG	8.80%	SG99
WC	3.30%	WC00

PC00	0.00%	0.00%	-0.03%	0.00%
SC99	0.00%	0.00%	-0.03%	0.00%
SD00	0.00%	0.00%	0.02%	0.00%
SG99	0.00%	0.00%	-0.01%	0.00%
WC00	0.00%	0.00%	0.00%	0.00%

CF, FI, FN & FT were consolidated into FN during 2023.

agm recal	diff from GL
0.72	-
0.03	-
1.33	-
0.23	-
0.14	-
2.81	-
0.89	-
0.46	-
0.01	-
3.09	0.01
0.45	-
0.29	-
0.93	-
0.29	-
0.31	-
1.20	-
0.45	-

Total

0	0	129,079,783
0	0	2,305,714,279
0	0	64,555,352

0.000%	0.000%	100.000%
0.000%	0.000%	100.000%
0.000%	0.000%	100.000%
0.000%	0.000%	100.300%
0.000%	0.000%	-0.300%
0.000%	0.000%	100.000%

0	28,702,372
0	625,647,805
0	19,638,712

0.000%	100.000%
0.000%	100.000%
0.000%	100.000%
0.000%	99.900%
0.000%	0.100%
0.000%	100.000%

What	N2+FERC	Journal_Type	Originating_Org	Journal_Number	Account_Code	Seg1_Code	Seg2_Code	Seg3_Code	Seg4_Code	Reference_Code	Amount
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00579233	CU90-CM900-7021-9301	CU90	CM900	7021	9301	CM_INTGOVTREL	575.00
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00579233	CU90-CM900-7230-9230	CU90	CM900	7230	9230	CM_EXTADV	15,000.00
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00579233	CU90-CM900-7230-9230	CU90	CM900	7230	9230	CM_EXTADV	15,485.85
1-CU90 Base	62-9210	SYS-AP	CU00	JRNL00579233	CU90-CM900-6260-9210	CU90	CM900	6260	9210		42,525.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00579359	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_EDI	200.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00579359	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_INTIR	150.00
1-CU90 Base	70-9301	SYS-AP	SE00	JRNL00579365	CU90-CM900-7024-9301	CU90	CM900	7024	9301	CM_RECOGNITION	46.32
1-CU90 Base	61-9200	PY	FC00	JRNL00579443	CU90-CM900-6110-9200	CU90	CM900	6110	9200		1,713.50
1-CU90 Base	64-9250	PY	FC00	JRNL00579443	CU90-CM900-6410-9250	CU90	CM900	6410	9250		1.37
1-CU90 Base	64-9260	PY	FC00	JRNL00579443	CU90-CM900-6420-9260	CU90	CM900	6420	9260		486.00
1-CU90 Base	64-9260	PY	FC00	JRNL00579443	CU90-CM900-6425-9260	CU90	CM900	6425	9260		(113.84)
1-CU90 Base	64-9260	PY	FC00	JRNL00579443	CU90-CM900-6430-9260	CU90	CM900	6430	9260		71.00
1-CU90 Base	64-9260	PY	FC00	JRNL00579443	CU90-CM900-6490-9260	CU90	CM900	6490	9260		13.81
1-CU90 Base	66-9260	PY	FC00	JRNL00579443	CU90-CM900-6620-9260	CU90	CM900	6620	9260		56.89
1-CU90 Base	66-9260	PY	FC00	JRNL00579443	CU90-CM900-6630-9260	CU90	CM900	6630	9260		102.81
1-CU90 Base	82-4081	PY	FC00	JRNL00579443	CU90-CM900-8210-4081	CU90	CM900	8210	4081		123.66
x-na-Direct Pyrl to 1CX	61-1070	PY	CU00	JRNL00579638	91CU-CM900-6110-1070	91CU	CM900	6110	1070	CU0039P001S	1,268.78
1-CU90 Base	61-9200	PY	CU00	JRNL00579638	CU90-CM900-6110-9200	CU90	CM900	6110	9200		5,075.12
1-CU90 Base	64-9250	PY	CU00	JRNL00579638	CU90-CM900-6410-9250	CU90	CM900	6410	9250		4.44
1-CU90 Base	64-9260	PY	CU00	JRNL00579638	CU90-CM900-6420-9260	CU90	CM900	6420	9260		486.00
1-CU90 Base	64-9260	PY	CU00	JRNL00579638	CU90-CM900-6425-9260	CU90	CM900	6425	9260		(217.68)
1-CU90 Base	64-9260	PY	CU00	JRNL00579638	CU90-CM900-6430-9260	CU90	CM900	6430	9260		71.00
1-CU90 Base	64-9260	PY	CU00	JRNL00579638	CU90-CM900-6490-9260	CU90	CM900	6490	9260		51.07
1-CU90 Base	66-9260	PY	CU00	JRNL00579638	CU90-CM900-6620-9260	CU90	CM900	6620	9260		115.04
1-CU90 Base	66-9260	PY	CU00	JRNL00579638	CU90-CM900-6630-9260	CU90	CM900	6630	9260		380.63
1-CU90 Base	82-4081	PY	CU00	JRNL00579638	CU90-CM900-8210-4081	CU90	CM900	8210	4081		474.04
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00579749	CU90-CM900-7022-9301	CU90	CM900	7022	9301	CM_CSR	2,302.20
1-CU90 Base	77-9210	SYS-AP	CU00	JRNL00579867	CU90-CM900-7775-9210	CU90	CM900	7775	9210	CM_SFTWMNT	74.30
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00579916	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_ERGPRIDE	525.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00579916	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_WEB	150.00
1-CU90 Base	61-9200	PY	FC00	JRNL00580058	CU90-CM900-6110-9200	CU90	CM900	6110	9200		1,713.50
1-CU90 Base	64-9250	PY	FC00	JRNL00580058	CU90-CM900-6410-9250	CU90	CM900	6410	9250		1.37
1-CU90 Base	64-9260	PY	FC00	JRNL00580058	CU90-CM900-6420-9260	CU90	CM900	6420	9260		486.00
1-CU90 Base	64-9260	PY	FC00	JRNL00580058	CU90-CM900-6425-9260	CU90	CM900	6425	9260		(113.84)
1-CU90 Base	64-9260	PY	FC00	JRNL00580058	CU90-CM900-6430-9260	CU90	CM900	6430	9260		71.00
1-CU90 Base	64-9260	PY	FC00	JRNL00580058	CU90-CM900-6490-9260	CU90	CM900	6490	9260		4.88
1-CU90 Base	66-9260	PY	FC00	JRNL00580058	CU90-CM900-6620-9260	CU90	CM900	6620	9260		56.89
1-CU90 Base	66-9260	PY	FC00	JRNL00580058	CU90-CM900-6630-9260	CU90	CM900	6630	9260		102.81
1-CU90 Base	82-4081	PY	FC00	JRNL00580058	CU90-CM900-8210-4081	CU90	CM900	8210	4081		123.67
x-na-Direct Pyrl to 1CX	61-1070	PY	CU00	JRNL00580074	91CU-CM900-6110-1070	91CU	CM900	6110	1070	CU0039P001S	1,268.78
1-CU90 Base	61-9200	PY	CU00	JRNL00580074	CU90-CM900-6110-9200	CU90	CM900	6110	9200		5,075.12
1-CU90 Base	64-9250	PY	CU00	JRNL00580074	CU90-CM900-6410-9250	CU90	CM900	6410	9250		4.44
1-CU90 Base	64-9260	PY	CU00	JRNL00580074	CU90-CM900-6420-9260	CU90	CM900	6420	9260		486.00
1-CU90 Base	64-9260	PY	CU00	JRNL00580074	CU90-CM900-6425-9260	CU90	CM900	6425	9260		(217.68)
1-CU90 Base	64-9260	PY	CU00	JRNL00580074	CU90-CM900-6430-9260	CU90	CM900	6430	9260		71.00
1-CU90 Base	64-9260	PY	CU00	JRNL00580074	CU90-CM900-6490-9260	CU90	CM900	6490	9260		18.08
1-CU90 Base	66-9260	PY	CU00	JRNL00580074	CU90-CM900-6620-9260	CU90	CM900	6620	9260		115.04
1-CU90 Base	66-9260	PY	CU00	JRNL00580074	CU90-CM900-6630-9260	CU90	CM900	6630	9260		380.63
1-CU90 Base	82-4081	PY	CU00	JRNL00580074	CU90-CM900-8210-4081	CU90	CM900	8210	4081		474.03
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00580119	CU90-CM900-7220-9230	CU90	CM900	7220	9230	CM_TM	2,433.37
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00580119	CU90-CM900-7220-9230	CU90	CM900	7220	9230	CM_TM	1,105.62
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00580119	CU90-CM900-7220-9230	CU90	CM900	7220	9230	CM_TM	938.75
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00580119	CU90-CM900-7220-9230	CU90	CM900	7220	9230	CM_TM	139.50
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00580119	CU90-CM900-7220-9230	CU90	CM900	7220	9230	CM_TM	984.87
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580119	CU90-CM900-7021-9301	CU90	CM900	7021	9301	CM_EDI	4,400.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580119	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_EDI	750.00

1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580119	CU90-CM900-7021-9301	CU90	CM900	7021	9301	CM_WEB	150.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580119	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_INTIR	125.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580119	CU90-CM900-7021-9301	CU90	CM900	7021	9301	CM_INTSAFETY	195.00
1-CU90 Base	72-9230	SYS-AP	CU00	JRNL00580160	CU90-CM900-7220-9230	CU90	CM900	7220	9230	CM_TM	928.12
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580160	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_INTCOMMAFFR	295.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580160	CU90-CM900-7021-9301	CU90	CM900	7021	9301	CM_INTHR	275.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580160	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_INTCOMMAFFR	295.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580160	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_ERGGREEN	900.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580160	CU90-CM900-7024-9301	CU90	CM900	7024	9301	CM_OTHER	989.57
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580160	CU90-CM900-7030-9301	CU90	CM900	7030	9301	CM_CSR	149.75
1-CU90 Base	62-9210	AP-ACCRP	CU00	JRNL00578740	CU90-CM900-6290-9210	CU90	CM900	6290	9210		(20.00)
1-CU90 Base	62-9210	AP-ACCRP	CU00	JRNL00578740	CU90-CM900-6290-9210	CU90	CM900	6290	9210		(83.80)
1-CU90 Base	62-9210	AP-ACCRP	CU00	JRNL00578740	CU90-CM900-6290-9210	CU90	CM900	6290	9210		(811.99)
1-CU90 Base	62-9210	AP-ACCR	CU00	JRNL00578741	CU90-CM900-6240-9210	CU90	CM900	6240	9210		(27.00)
1-CU90 Base	62-9210	AP-ACCR	CU00	JRNL00578741	CU90-CM900-6240-9210	CU90	CM900	6240	9210		15.00
1-CU90 Base	62-9210	AP-ACCR	CU00	JRNL00578741	CU90-CM900-6240-9210	CU90	CM900	6240	9210		(24.00)
1-CU90 Base	62-9210	AP-ACCR	CU00	JRNL00578741	CU90-CM900-6240-9210	CU90	CM900	6240	9210		16.00
1-CU90 Base	77-9210	AP-ACCR	CU00	JRNL00578896	CU90-CM900-7775-9210	CU90	CM900	7775	9210	CM_SFTWMNT	(74.30)
1-CU90 Base	72-9230	AP-ACCR	CU00	JRNL00578925	CU90-CM900-7220-9230	CU90	CM900	7220	9230	ACCR_CM	(6,562.75)
1-CU90 Base	72-9230	AP-ACCR	CU00	JRNL00579126	CU90-CM900-7230-9230	CU90	CM900	7230	9230	CM_EXTADV	(15,000.00)
1-CU90 Base	61-9200	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6110-9200	CU90	CM900	6110	9200		(1,714.00)
1-CU90 Base	64-9250	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6410-9250	CU90	CM900	6410	9250		(1.00)
1-CU90 Base	64-9260	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6420-9260	CU90	CM900	6420	9260		(486.00)
1-CU90 Base	64-9260	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6425-9260	CU90	CM900	6425	9260		114.00
1-CU90 Base	64-9260	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6430-9260	CU90	CM900	6430	9260		(71.00)
1-CU90 Base	64-9260	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6490-9260	CU90	CM900	6490	9260		(5.00)
1-CU90 Base	66-9260	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6620-9260	CU90	CM900	6620	9260		(57.00)
1-CU90 Base	66-9260	PY-ACCR	FC00	JRNL00579161	CU90-CM900-6630-9260	CU90	CM900	6630	9260		(103.00)
1-CU90 Base	82-4081	PY-ACCR	FC00	JRNL00579161	CU90-CM900-8210-4081	CU90	CM900	8210	4081		(124.00)
1-CU90 Base	61-9200	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6110-9200	CU90	CM900	6110	9200		(6,344.00)
1-CU90 Base	64-9250	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6410-9250	CU90	CM900	6410	9250		(4.00)
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6420-9260	CU90	CM900	6420	9260		(486.00)
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6425-9260	CU90	CM900	6425	9260		218.00
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6430-9260	CU90	CM900	6430	9260		(71.00)
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6490-9260	CU90	CM900	6490	9260		(18.00)
1-CU90 Base	66-9260	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6620-9260	CU90	CM900	6620	9260		(115.00)
1-CU90 Base	66-9260	PY-ACCR	CU00	JRNL00579163	CU90-CM900-6630-9260	CU90	CM900	6630	9260		(381.00)
1-CU90 Base	82-4081	PY-ACCR	CU00	JRNL00579163	CU90-CM900-8210-4081	CU90	CM900	8210	4081		(474.00)
1-CU90 Base	61-9200	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6110-9200	CU90	CM900	6110	9200		3,172.00
1-CU90 Base	64-9250	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6410-9250	CU90	CM900	6410	9250		2.00
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6420-9260	CU90	CM900	6420	9260		243.00
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6425-9260	CU90	CM900	6425	9260		(109.00)
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6430-9260	CU90	CM900	6430	9260		36.00
1-CU90 Base	64-9260	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6490-9260	CU90	CM900	6490	9260		9.00
1-CU90 Base	66-9260	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6620-9260	CU90	CM900	6620	9260		18.00
1-CU90 Base	66-9260	PY-ACCR	CU00	JRNL00579164	CU90-CM900-6630-9260	CU90	CM900	6630	9260		190.00
1-CU90 Base	82-4081	PY-ACCR	CU00	JRNL00579164	CU90-CM900-8210-4081	CU90	CM900	8210	4081		237.00
1-CU90 Base	62-9210	AP-ADJ	CU00	JRNL00580211	CU90-CM900-6240-9210	CU90	CM900	6240	9210		48.57
1-CU90 Base	62-9210	AP-ADJ	CU00	JRNL00580211	CU90-CM900-6240-9210	CU90	CM900	6240	9210		47.87
1-CU90 Base	62-9210	AP-ACCR	CU00	JRNL00580212	CU90-CM900-6240-9210	CU90	CM900	6240	9210		24.00
1-CU90 Base	62-9210	AP-ACCR	CU00	JRNL00580212	CU90-CM900-6240-9210	CU90	CM900	6240	9210		24.00
1-CU90 Base	62-9210	AP-ADJ	CU00	JRNL00580287	CU90-CM900-6260-9210	CU90	CM900	6260	9210		(42,525.00)
1-CU90 Base	61-9200	ACCR	CU00	JRNL00580320	CU90-CM900-6140-9200	CU90	CM900	6140	9200		677.00
1-CU90 Base	82-4081	ACCR	CU00	JRNL00580320	CU90-CM900-8210-4081	CU90	CM900	8210	4081		52.00
1-CU90 Base	66-9260	ACCR	CU00	JRNL00580320	CU90-CM900-6630-9260	CU90	CM900	6630	9260		41.00
1-CU90 Base	70-9301	SYS-AP	CU00	JRNL00580365	CU90-CM900-7023-9301	CU90	CM900	7023	9301	CM_WEB	395.00
1-CU90 Base	62-9210	AP-ACCRP	CU00	JRNL00580371	CU90-CM900-6290-9210	CU90	CM900	6290	9210		1,075.05

1-CU90 Base	62-9210	AP-ACCRX	CU00	JRN00580387	CU90-CM900-6220-9210	CU90	CM900	6220	9210	83.80	
1-CU90 Base	62-9210	AP-ACCRX	CU00	JRN00580387	CU90-CM900-6290-9210	CU90	CM900	6290	9210	9.99	
1-CU90 Base	62-9210	AP-ACCRX	CU00	JRN00580387	CU90-CM900-6260-9210	CU90	CM900	6260	9210	65.00	
1-CU90 Base	62-9210	AP-ACCRX	CU00	JRN00580387	CU90-CM900-6260-9210	CU90	CM900	6260	9210	365.00	
1-CU90 Base	62-9210	PPD	CU00	JRN00580402	CU90-CM900-6260-9210	CU90	CM900	6260	9210	950.81	
1-CU90 Base	62-9210	PPD	CU00	JRN00580403	CU90-CM900-6260-9210	CU90	CM900	6260	9210	(5,831.25)	
1-CU90 Base	77-9210	PPD	CU00	JRN00580403	CU90-CM900-7775-9210	CU90	CM900	7775	9210	CM_SFTWMNT	1,553.67
1-CU90 Base	62-9210	PPD	CU00	JRN00580403	CU90-CM900-6260-9210	CU90	CM900	6260	9210	3,543.75	
1-CU90 Base	72-9230	AP-ACCR	CU00	JRN00580418	CU90-CM900-7230-9230	CU90	CM900	7230	9230	CM_CNSLT	6,196.25
1-CU90 Base	61-9200	PY-ACCR	FC00	JRN00580447	CU90-CM900-6110-9200	CU90	CM900	6110	9200	1,885.00	
1-CU90 Base	64-9250	PY-ACCR	FC00	JRN00580447	CU90-CM900-6410-9250	CU90	CM900	6410	9250	2.00	
1-CU90 Base	64-9260	PY-ACCR	FC00	JRN00580447	CU90-CM900-6420-9260	CU90	CM900	6420	9260	535.00	
1-CU90 Base	64-9260	PY-ACCR	FC00	JRN00580447	CU90-CM900-6425-9260	CU90	CM900	6425	9260	(125.00)	
1-CU90 Base	64-9260	PY-ACCR	FC00	JRN00580447	CU90-CM900-6430-9260	CU90	CM900	6430	9260	78.00	
1-CU90 Base	64-9260	PY-ACCR	FC00	JRN00580447	CU90-CM900-6490-9260	CU90	CM900	6490	9260	5.00	
1-CU90 Base	66-9260	PY-ACCR	FC00	JRN00580447	CU90-CM900-6620-9260	CU90	CM900	6620	9260	63.00	
1-CU90 Base	66-9260	PY-ACCR	FC00	JRN00580447	CU90-CM900-6630-9260	CU90	CM900	6630	9260	113.00	
1-CU90 Base	82-4081	PY-ACCR	FC00	JRN00580447	CU90-CM900-8210-4081	CU90	CM900	8210	4081	136.00	
1-CU90 Base	66-9260	ADJ	CU00	JRN00580453	CU90-CM900-6620-9260	CU90	CM900	6620	9260	(1,631.00)	
1-CU90 Base	61-9200	PY-ACCR	CU00	JRN00580454	CU90-CM900-6110-9200	CU90	CM900	6110	9200	6,979.00	
1-CU90 Base	64-9250	PY-ACCR	CU00	JRN00580454	CU90-CM900-6410-9250	CU90	CM900	6410	9250	5.00	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580454	CU90-CM900-6420-9260	CU90	CM900	6420	9260	535.00	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580454	CU90-CM900-6425-9260	CU90	CM900	6425	9260	(239.00)	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580454	CU90-CM900-6430-9260	CU90	CM900	6430	9260	78.00	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580454	CU90-CM900-6490-9260	CU90	CM900	6490	9260	20.00	
1-CU90 Base	66-9260	PY-ACCR	CU00	JRN00580454	CU90-CM900-6620-9260	CU90	CM900	6620	9260	127.00	
1-CU90 Base	66-9260	PY-ACCR	CU00	JRN00580454	CU90-CM900-6630-9260	CU90	CM900	6630	9260	419.00	
1-CU90 Base	82-4081	PY-ACCR	CU00	JRN00580454	CU90-CM900-8210-4081	CU90	CM900	8210	4081	521.00	
1-CU90 Base	72-9230	AP-ACCR	CU00	JRN00580554	CU90-CM900-7220-9230	CU90	CM900	7220	9230	ACCR_CM	5,194.50
1-CU90 Base	61-9200	PY-ACCR	CU00	JRN00580569	CU90-CM900-6110-9200	CU90	CM900	6110	9200	(3,172.00)	
1-CU90 Base	64-9250	PY-ACCR	CU00	JRN00580569	CU90-CM900-6410-9250	CU90	CM900	6410	9250	(2.00)	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580569	CU90-CM900-6420-9260	CU90	CM900	6420	9260	(243.00)	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580569	CU90-CM900-6425-9260	CU90	CM900	6425	9260	109.00	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580569	CU90-CM900-6430-9260	CU90	CM900	6430	9260	(36.00)	
1-CU90 Base	64-9260	PY-ACCR	CU00	JRN00580569	CU90-CM900-6490-9260	CU90	CM900	6490	9260	(9.00)	
1-CU90 Base	66-9260	PY-ACCR	CU00	JRN00580569	CU90-CM900-6620-9260	CU90	CM900	6620	9260	(58.00)	
1-CU90 Base	66-9260	PY-ACCR	CU00	JRN00580569	CU90-CM900-6630-9260	CU90	CM900	6630	9260	(190.00)	
1-CU90 Base	82-4081	PY-ACCR	CU00	JRN00580569	CU90-CM900-8210-4081	CU90	CM900	8210	4081	(237.00)	
2-Alloc	61-9200	AA	CU00	JRN00580658	CU90-CM900-6100-9200	CU90	CM900	6100	9200	(15,060.28)	
2-Alloc	61-9200	AA	CU00	JRN00580658	FE00-CM900-6100-9200	FE00	CM900	6100	9200	978.92	
2-Alloc	61-9200	AA	CU00	JRN00580658	WC00-CM900-6100-9200	WC00	CM900	6100	9200	496.99	
2-Alloc	61-9200	AA	CU00	JRN00580658	FF00-CM900-6100-9200	FF00	CM900	6100	9200	512.05	
2-Alloc	61-9200	AA	CU00	JRN00580658	FM00-CM900-6100-9200	FM00	CM900	6100	9200	15.06	
2-Alloc	61-9200	AA	CU00	JRN00580658	ES00-CM900-6100-9200	ES00	CM900	6100	9200	3,102.41	
2-Alloc	61-9200	AA	CU00	JRN00580658	SD00-CM900-6100-9200	SD00	CM900	6100	9200	346.38	
2-Alloc	61-9200	AA	CU00	JRN00580658	MD00-CM900-6100-9200	MD00	CM900	6100	9200	496.99	
2-Alloc	61-9200	AA	CU00	JRN00580658	MS00-CM900-6100-9200	MS00	CM900	6100	9200	316.27	
2-Alloc	61-9200	AA	CU00	JRN00580658	AX00-CM900-6100-9200	AX00	CM900	6100	9200	30.12	
2-Alloc	61-9200	AA	CU00	JRN00580658	EF00-CM900-6100-9200	EF00	CM900	6100	9200	256.03	
2-Alloc	61-9200	AA	CU00	JRN00580658	PC00-CM900-6100-9200	PC00	CM900	6100	9200	1,024.10	
2-Alloc	61-9200	AA	CU00	JRN00580658	SC99-CM900-6100-9200	SC99	CM900	6100	9200	316.27	
2-Alloc	61-9200	AA	CU00	JRN00580658	AE01-CM900-6100-9200	AE01	CM900	6100	9200	798.19	
2-Alloc	61-9200	AA	CU00	JRN00580658	DE00-CM900-6100-9200	DE00	CM900	6100	9200	1,475.91	
2-Alloc	61-9200	AA	CU00	JRN00580658	FN00-CM900-6100-9200	FN00	CM900	6100	9200	3,418.68	
2-Alloc	61-9200	AA	CU00	JRN00580658	EK00-CM900-6100-9200	EK00	CM900	6100	9200	150.60	
2-Alloc	61-9200	AA	CU00	JRN00580658	SG99-CM900-6100-9200	SG99	CM900	6100	9200	1,325.31	
2-Alloc	62-9210	AA	CU00	JRN00580658	CU90-CM900-6200-9210	CU90	CM900	6200	9210	529.19	

2-Alloc	62-9210	AA	CU00	JRN00580658	FE00-CM900-6200-9210	FE00	CM900	6200	9210	(34.39)
2-Alloc	62-9210	AA	CU00	JRN00580658	WC00-CM900-6200-9210	WC00	CM900	6200	9210	(17.45)
2-Alloc	62-9210	AA	CU00	JRN00580658	FF00-CM900-6200-9210	FF00	CM900	6200	9210	(18.00)
2-Alloc	62-9210	AA	CU00	JRN00580658	FM00-CM900-6200-9210	FM00	CM900	6200	9210	(0.54)
2-Alloc	62-9210	AA	CU00	JRN00580658	ES00-CM900-6200-9210	ES00	CM900	6200	9210	(109.02)
2-Alloc	62-9210	AA	CU00	JRN00580658	SD00-CM900-6200-9210	SD00	CM900	6200	9210	(12.17)
2-Alloc	62-9210	AA	CU00	JRN00580658	MD00-CM900-6200-9210	MD00	CM900	6200	9210	(17.45)
2-Alloc	62-9210	AA	CU00	JRN00580658	MS00-CM900-6200-9210	MS00	CM900	6200	9210	(11.12)
2-Alloc	62-9210	AA	CU00	JRN00580658	AX00-CM900-6200-9210	AX00	CM900	6200	9210	(1.05)
2-Alloc	62-9210	AA	CU00	JRN00580658	EF00-CM900-6200-9210	EF00	CM900	6200	9210	(8.99)
2-Alloc	62-9210	AA	CU00	JRN00580658	PC00-CM900-6200-9210	PC00	CM900	6200	9210	(35.98)
2-Alloc	62-9210	AA	CU00	JRN00580658	SC99-CM900-6200-9210	SC99	CM900	6200	9210	(11.12)
2-Alloc	62-9210	AA	CU00	JRN00580658	AE01-CM900-6200-9210	AE01	CM900	6200	9210	(28.04)
2-Alloc	62-9210	AA	CU00	JRN00580658	DE00-CM900-6200-9210	DE00	CM900	6200	9210	(51.86)
2-Alloc	62-9210	AA	CU00	JRN00580658	FN00-CM900-6200-9210	FN00	CM900	6200	9210	(120.13)
2-Alloc	62-9210	AA	CU00	JRN00580658	EK00-CM900-6200-9210	EK00	CM900	6200	9210	(5.30)
2-Alloc	62-9210	AA	CU00	JRN00580658	SG99-CM900-6200-9210	SG99	CM900	6200	9210	(46.58)
2-Alloc	64-9250	AA	CU00	JRN00580658	CU90-CM900-6400-9250	CU90	CM900	6400	9250	(13.63)
2-Alloc	64-9260	AA	CU00	JRN00580658	CU90-CM900-6400-9260	CU90	CM900	6400	9260	(1,734.78)
2-Alloc	64-9260	AA	CU00	JRN00580658	FE00-CM900-6400-9260	FE00	CM900	6400	9260	112.76
2-Alloc	64-9260	AA	CU00	JRN00580658	WC00-CM900-6400-9260	WC00	CM900	6400	9260	57.24
2-Alloc	64-9260	AA	CU00	JRN00580658	FF00-CM900-6400-9260	FF00	CM900	6400	9260	58.98
2-Alloc	64-9260	AA	CU00	JRN00580658	FM00-CM900-6400-9260	FM00	CM900	6400	9260	1.73
2-Alloc	64-9260	AA	CU00	JRN00580658	ES00-CM900-6400-9260	ES00	CM900	6400	9260	357.37
2-Alloc	64-9260	AA	CU00	JRN00580658	SD00-CM900-6400-9260	SD00	CM900	6400	9260	39.90
2-Alloc	64-9260	AA	CU00	JRN00580658	MD00-CM900-6400-9260	MD00	CM900	6400	9260	57.24
2-Alloc	64-9260	AA	CU00	JRN00580658	MS00-CM900-6400-9260	MS00	CM900	6400	9260	36.43
2-Alloc	64-9260	AA	CU00	JRN00580658	AX00-CM900-6400-9260	AX00	CM900	6400	9260	3.47
2-Alloc	64-9260	AA	CU00	JRN00580658	EF00-CM900-6400-9260	EF00	CM900	6400	9260	29.49
2-Alloc	64-9260	AA	CU00	JRN00580658	PC00-CM900-6400-9260	PC00	CM900	6400	9260	117.97
2-Alloc	64-9260	AA	CU00	JRN00580658	SC99-CM900-6400-9260	SC99	CM900	6400	9260	36.43
2-Alloc	64-9260	AA	CU00	JRN00580658	AE01-CM900-6400-9260	AE01	CM900	6400	9260	91.94
2-Alloc	64-9260	AA	CU00	JRN00580658	DE00-CM900-6400-9260	DE00	CM900	6400	9260	170.01
2-Alloc	64-9260	AA	CU00	JRN00580658	FN00-CM900-6400-9260	FN00	CM900	6400	9260	393.80
2-Alloc	64-9260	AA	CU00	JRN00580658	EK00-CM900-6400-9260	EK00	CM900	6400	9260	17.35
2-Alloc	64-9250	AA	CU00	JRN00580658	FE00-CM900-6400-9250	FE00	CM900	6400	9250	0.89
2-Alloc	64-9250	AA	CU00	JRN00580658	WC00-CM900-6400-9250	WC00	CM900	6400	9250	0.45
2-Alloc	64-9250	AA	CU00	JRN00580658	FF00-CM900-6400-9250	FF00	CM900	6400	9250	0.46
2-Alloc	64-9250	AA	CU00	JRN00580658	FM00-CM900-6400-9250	FM00	CM900	6400	9250	0.01
2-Alloc	64-9250	AA	CU00	JRN00580658	ES00-CM900-6400-9250	ES00	CM900	6400	9250	2.81
2-Alloc	64-9250	AA	CU00	JRN00580658	SD00-CM900-6400-9250	SD00	CM900	6400	9250	0.31
2-Alloc	64-9250	AA	CU00	JRN00580658	MD00-CM900-6400-9250	MD00	CM900	6400	9250	0.45
2-Alloc	64-9250	AA	CU00	JRN00580658	MS00-CM900-6400-9250	MS00	CM900	6400	9250	0.29
2-Alloc	64-9250	AA	CU00	JRN00580658	AX00-CM900-6400-9250	AX00	CM900	6400	9250	0.03
2-Alloc	64-9250	AA	CU00	JRN00580658	EF00-CM900-6400-9250	EF00	CM900	6400	9250	0.23
2-Alloc	64-9250	AA	CU00	JRN00580658	PC00-CM900-6400-9250	PC00	CM900	6400	9250	0.93
2-Alloc	64-9250	AA	CU00	JRN00580658	SC99-CM900-6400-9250	SC99	CM900	6400	9250	0.29
2-Alloc	64-9250	AA	CU00	JRN00580658	AE01-CM900-6400-9250	AE01	CM900	6400	9250	0.72
2-Alloc	64-9250	AA	CU00	JRN00580658	DE00-CM900-6400-9250	DE00	CM900	6400	9250	1.33
2-Alloc	64-9250	AA	CU00	JRN00580658	FN00-CM900-6400-9250	FN00	CM900	6400	9250	3.09
2-Alloc	64-9250	AA	CU00	JRN00580658	EK00-CM900-6400-9250	EK00	CM900	6400	9250	0.14
2-Alloc	64-9250	AA	CU00	JRN00580658	SG99-CM900-6400-9250	SG99	CM900	6400	9250	1.20
2-Alloc	64-9260	AA	CU00	JRN00580658	SG99-CM900-6400-9260	SG99	CM900	6400	9260	152.67
2-Alloc	66-9260	AA	CU00	JRN00580658	CU90-CM900-6600-9260	CU90	CM900	6600	9260	253.25
2-Alloc	66-9260	AA	CU00	JRN00580658	FE00-CM900-6600-9260	FE00	CM900	6600	9260	(16.46)
2-Alloc	66-9260	AA	CU00	JRN00580658	WC00-CM900-6600-9260	WC00	CM900	6600	9260	(8.36)
2-Alloc	66-9260	AA	CU00	JRN00580658	FF00-CM900-6600-9260	FF00	CM900	6600	9260	(8.61)

2-Alloc	66-9260	AA	CU00	JRN00580658	FM00-CM900-6600-9260	FM00	CM900	6600	9260	(0.25)
2-Alloc	66-9260	AA	CU00	JRN00580658	ES00-CM900-6600-9260	ES00	CM900	6600	9260	(52.17)
2-Alloc	66-9260	AA	CU00	JRN00580658	SD00-CM900-6600-9260	SD00	CM900	6600	9260	(5.82)
2-Alloc	61-9200	AA	CU00	JRN00580658	CU90-CM900-6100-9200	CU90	CM900	6100	9200	0.04
2-Alloc	61-9200	AA	CU00	JRN00580658	FN00-CM900-6100-9200	FN00	CM900	6100	9200	(0.04)
2-Alloc	62-9210	AA	CU00	JRN00580658	CU90-CM900-6200-9210	CU90	CM900	6200	9210	0.01
2-Alloc	62-9210	AA	CU00	JRN00580658	FN00-CM900-6200-9210	FN00	CM900	6200	9210	(0.01)
2-Alloc	64-9250	AA	CU00	JRN00580658	CU90-CM900-6400-9250	CU90	CM900	6400	9250	0.01
2-Alloc	64-9260	AA	CU00	JRN00580658	CU90-CM900-6400-9260	CU90	CM900	6400	9260	(0.02)
2-Alloc	64-9260	AA	CU00	JRN00580658	FN00-CM900-6400-9260	FN00	CM900	6400	9260	0.02
2-Alloc	64-9250	AA	CU00	JRN00580658	FN00-CM900-6400-9250	FN00	CM900	6400	9250	(0.01)
2-Alloc	66-9260	AA	CU00	JRN00580658	CU90-CM900-6600-9260	CU90	CM900	6600	9260	0.01
2-Alloc	66-9260	AA	CU00	JRN00580658	FN00-CM900-6600-9260	FN00	CM900	6600	9260	(0.01)
2-Alloc	70-9301	AA	CU00	JRN00580658	CU90-CM900-7000-9301	CU90	CM900	7000	9301	0.21
2-Alloc	70-9301	AA	CU00	JRN00580658	FN00-CM900-7000-9301	FN00	CM900	7000	9301	(0.21)
2-Alloc	72-9230	AA	CU00	JRN00580658	CU90-CM900-7200-9230	CU90	CM900	7200	9230	(0.01)
2-Alloc	72-9230	AA	CU00	JRN00580658	FN00-CM900-7200-9230	FN00	CM900	7200	9230	0.01
2-Alloc	77-9210	AA	CU00	JRN00580658	CU90-CM900-7700-9210	CU90	CM900	7700	9210	(0.01)
2-Alloc	77-9210	AA	CU00	JRN00580658	FN00-CM900-7700-9210	FN00	CM900	7700	9210	0.01
2-Alloc	66-9260	AA	CU00	JRN00580658	MD00-CM900-6600-9260	MD00	CM900	6600	9260	(8.36)
2-Alloc	66-9260	AA	CU00	JRN00580658	MS00-CM900-6600-9260	MS00	CM900	6600	9260	(5.32)
2-Alloc	66-9260	AA	CU00	JRN00580658	AX00-CM900-6600-9260	AX00	CM900	6600	9260	(0.51)
2-Alloc	66-9260	AA	CU00	JRN00580658	EF00-CM900-6600-9260	EF00	CM900	6600	9260	(4.31)
2-Alloc	66-9260	AA	CU00	JRN00580658	PC00-CM900-6600-9260	PC00	CM900	6600	9260	(17.22)
2-Alloc	66-9260	AA	CU00	JRN00580658	SC99-CM900-6600-9260	SC99	CM900	6600	9260	(5.32)
2-Alloc	66-9260	AA	CU00	JRN00580658	AE01-CM900-6600-9260	AE01	CM900	6600	9260	(13.42)
2-Alloc	66-9260	AA	CU00	JRN00580658	DE00-CM900-6600-9260	DE00	CM900	6600	9260	(24.82)
2-Alloc	66-9260	AA	CU00	JRN00580658	FN00-CM900-6600-9260	FN00	CM900	6600	9260	(57.49)
2-Alloc	66-9260	AA	CU00	JRN00580658	EK00-CM900-6600-9260	EK00	CM900	6600	9260	(2.53)
2-Alloc	66-9260	AA	CU00	JRN00580658	SG99-CM900-6600-9260	SG99	CM900	6600	9260	(22.28)
2-Alloc	70-9301	AA	CU00	JRN00580658	CU90-CM900-7000-9301	CU90	CM900	7000	9301	(12,868.05)
2-Alloc	70-9301	AA	CU00	JRN00580658	FE00-CM900-7000-9301	FE00	CM900	7000	9301	836.43
2-Alloc	70-9301	AA	CU00	JRN00580658	WC00-CM900-7000-9301	WC00	CM900	7000	9301	424.67
2-Alloc	70-9301	AA	CU00	JRN00580658	FF00-CM900-7000-9301	FF00	CM900	7000	9301	437.50
2-Alloc	70-9301	AA	CU00	JRN00580658	FM00-CM900-7000-9301	FM00	CM900	7000	9301	12.90
2-Alloc	70-9301	AA	CU00	JRN00580658	ES00-CM900-7000-9301	ES00	CM900	7000	9301	2,650.77
2-Alloc	70-9301	AA	CU00	JRN00580658	SD00-CM900-7000-9301	SD00	CM900	7000	9301	295.99
2-Alloc	70-9301	AA	CU00	JRN00580658	MD00-CM900-7000-9301	MD00	CM900	7000	9301	424.67
2-Alloc	70-9301	AA	CU00	JRN00580658	MS00-CM900-7000-9301	MS00	CM900	7000	9301	270.25
2-Alloc	70-9301	AA	CU00	JRN00580658	AX00-CM900-7000-9301	AX00	CM900	7000	9301	25.73
2-Alloc	70-9301	AA	CU00	JRN00580658	EF00-CM900-7000-9301	EF00	CM900	7000	9301	218.79
2-Alloc	70-9301	AA	CU00	JRN00580658	PC00-CM900-7000-9301	PC00	CM900	7000	9301	875.01
2-Alloc	70-9301	AA	CU00	JRN00580658	SC99-CM900-7000-9301	SC99	CM900	7000	9301	270.25
2-Alloc	70-9301	AA	CU00	JRN00580658	AE01-CM900-7000-9301	AE01	CM900	7000	9301	682.00
2-Alloc	70-9301	AA	CU00	JRN00580658	DE00-CM900-7000-9301	DE00	CM900	7000	9301	1,261.06
2-Alloc	70-9301	AA	CU00	JRN00580658	FN00-CM900-7000-9301	FN00	CM900	7000	9301	2,920.98
2-Alloc	70-9301	AA	CU00	JRN00580658	EK00-CM900-7000-9301	EK00	CM900	7000	9301	128.68
2-Alloc	70-9301	AA	CU00	JRN00580658	SG99-CM900-7000-9301	SG99	CM900	7000	9301	1,132.37
2-Alloc	72-9230	AA	CU00	JRN00580658	CU90-CM900-7200-9230	CU90	CM900	7200	9230	(26,844.07)
2-Alloc	72-9230	AA	CU00	JRN00580658	FE00-CM900-7200-9230	FE00	CM900	7200	9230	1,744.86
2-Alloc	72-9230	AA	CU00	JRN00580658	WC00-CM900-7200-9230	WC00	CM900	7200	9230	885.86
2-Alloc	72-9230	AA	CU00	JRN00580658	FF00-CM900-7200-9230	FF00	CM900	7200	9230	912.70
2-Alloc	72-9230	AA	CU00	JRN00580658	FM00-CM900-7200-9230	FM00	CM900	7200	9230	26.85
2-Alloc	72-9230	AA	CU00	JRN00580658	ES00-CM900-7200-9230	ES00	CM900	7200	9230	5,529.89
2-Alloc	72-9230	AA	CU00	JRN00580658	SD00-CM900-7200-9230	SD00	CM900	7200	9230	617.41
2-Alloc	72-9230	AA	CU00	JRN00580658	MD00-CM900-7200-9230	MD00	CM900	7200	9230	885.86
2-Alloc	72-9230	AA	CU00	JRN00580658	MS00-CM900-7200-9230	MS00	CM900	7200	9230	563.72

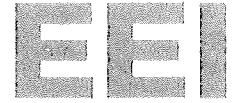
2-Alloc	72-9230	AA	CU00	JRN100580658	AX00-CM900-7200-9230	AX00	CM900	7200	9230	53.68
2-Alloc	72-9230	AA	CU00	JRN100580658	EF00-CM900-7200-9230	EF00	CM900	7200	9230	456.35
2-Alloc	72-9230	AA	CU00	JRN100580658	PC00-CM900-7200-9230	PC00	CM900	7200	9230	1,825.41
2-Alloc	72-9230	AA	CU00	JRN100580658	SC99-CM900-7200-9230	SC99	CM900	7200	9230	563.72
2-Alloc	72-9230	AA	CU00	JRN100580658	AE01-CM900-7200-9230	AE01	CM900	7200	9230	1,422.73
2-Alloc	72-9230	AA	CU00	JRN100580658	DE00-CM900-7200-9230	DE00	CM900	7200	9230	2,630.71
2-Alloc	72-9230	AA	CU00	JRN100580658	FN00-CM900-7200-9230	FN00	CM900	7200	9230	6,093.61
2-Alloc	72-9230	AA	CU00	JRN100580658	EK00-CM900-7200-9230	EK00	CM900	7200	9230	268.44
2-Alloc	72-9230	AA	CU00	JRN100580658	SG99-CM900-7200-9230	SG99	CM900	7200	9230	2,362.27
2-Alloc	77-9210	AA	CU00	JRN100580658	CU90-CM900-7700-9210	CU90	CM900	7700	9210	(1,553.66)
2-Alloc	77-9210	AA	CU00	JRN100580658	FE00-CM900-7700-9210	FE00	CM900	7700	9210	100.99
2-Alloc	77-9210	AA	CU00	JRN100580658	WC00-CM900-7700-9210	WC00	CM900	7700	9210	51.27
2-Alloc	77-9210	AA	CU00	JRN100580658	FF00-CM900-7700-9210	FF00	CM900	7700	9210	52.82
2-Alloc	77-9210	AA	CU00	JRN100580658	FM00-CM900-7700-9210	FM00	CM900	7700	9210	1.55
2-Alloc	77-9210	AA	CU00	JRN100580658	ES00-CM900-7700-9210	ES00	CM900	7700	9210	320.06
2-Alloc	77-9210	AA	CU00	JRN100580658	SD00-CM900-7700-9210	SD00	CM900	7700	9210	35.73
2-Alloc	77-9210	AA	CU00	JRN100580658	MD00-CM900-7700-9210	MD00	CM900	7700	9210	51.27
2-Alloc	77-9210	AA	CU00	JRN100580658	MS00-CM900-7700-9210	MS00	CM900	7700	9210	32.63
2-Alloc	77-9210	AA	CU00	JRN100580658	AX00-CM900-7700-9210	AX00	CM900	7700	9210	3.11
2-Alloc	77-9210	AA	CU00	JRN100580658	EF00-CM900-7700-9210	EF00	CM900	7700	9210	26.41
2-Alloc	77-9210	AA	CU00	JRN100580658	PC00-CM900-7700-9210	PC00	CM900	7700	9210	105.65
2-Alloc	77-9210	AA	CU00	JRN100580658	SC99-CM900-7700-9210	SC99	CM900	7700	9210	32.63
2-Alloc	77-9210	AA	CU00	JRN100580658	AE01-CM900-7700-9210	AE01	CM900	7700	9210	82.34
2-Alloc	77-9210	AA	CU00	JRN100580658	DE00-CM900-7700-9210	DE00	CM900	7700	9210	152.26
2-Alloc	77-9210	AA	CU00	JRN100580658	FN00-CM900-7700-9210	FN00	CM900	7700	9210	352.68
2-Alloc	77-9210	AA	CU00	JRN100580658	EK00-CM900-7700-9210	EK00	CM900	7700	9210	15.54
2-Alloc	77-9210	AA	CU00	JRN100580658	SG99-CM900-7700-9210	SG99	CM900	7700	9210	136.72
2-Alloc	82-4081	AA	CU00	JRN100580658	CU90-CM900-8200-4081	CU90	CM900	8200	4081	(1,306.40)
2-Alloc	82-4081	AA	CU00	JRN100580658	FE00-CM900-8200-4081	FE00	CM900	8200	4081	84.92
2-Alloc	82-4081	AA	CU00	JRN100580658	WC00-CM900-8200-4081	WC00	CM900	8200	4081	43.11
2-Alloc	82-4081	AA	CU00	JRN100580658	FF00-CM900-8200-4081	FF00	CM900	8200	4081	44.42
2-Alloc	82-4081	AA	CU00	JRN100580658	FM00-CM900-8200-4081	FM00	CM900	8200	4081	1.31
2-Alloc	82-4081	AA	CU00	JRN100580658	ES00-CM900-8200-4081	ES00	CM900	8200	4081	269.12
2-Alloc	82-4081	AA	CU00	JRN100580658	SD00-CM900-8200-4081	SD00	CM900	8200	4081	30.05
2-Alloc	82-4081	AA	CU00	JRN100580658	MD00-CM900-8200-4081	MD00	CM900	8200	4081	43.11
2-Alloc	82-4081	AA	CU00	JRN100580658	MS00-CM900-8200-4081	MS00	CM900	8200	4081	27.43
2-Alloc	82-4081	AA	CU00	JRN100580658	AX00-CM900-8200-4081	AX00	CM900	8200	4081	2.61
2-Alloc	82-4081	AA	CU00	JRN100580658	EF00-CM900-8200-4081	EF00	CM900	8200	4081	22.21
2-Alloc	82-4081	AA	CU00	JRN100580658	PC00-CM900-8200-4081	PC00	CM900	8200	4081	88.84
2-Alloc	82-4081	AA	CU00	JRN100580658	SC99-CM900-8200-4081	SC99	CM900	8200	4081	27.43
2-Alloc	82-4081	AA	CU00	JRN100580658	AE01-CM900-8200-4081	AE01	CM900	8200	4081	69.24
2-Alloc	82-4081	AA	CU00	JRN100580658	DE00-CM900-8200-4081	DE00	CM900	8200	4081	128.03
2-Alloc	82-4081	AA	CU00	JRN100580658	FN00-CM900-8200-4081	FN00	CM900	8200	4081	296.55
2-Alloc	82-4081	AA	CU00	JRN100580658	EK00-CM900-8200-4081	EK00	CM900	8200	4081	13.06
2-Alloc	82-4081	AA	CU00	JRN100580658	SG99-CM900-8200-4081	SG99	CM900	8200	4081	114.96
x-na-SL Clearing	99-9900	PP-SLCLR	CU00	JRN100581111	91CU-CM900-9900-9900	91CU	CM900	9900	9900	CU0039P001S (2,537.56)

Description	Vendor_Name	Document_1	Document_2	Apply_Date	Posted_Date	Posted_Status
FLORIDA STATE ONE PAGE DOCUMENT FOR VICTIM SERVICES MARKETING TALENT NETWORK INC		21770	VO01000494	7/6/2023	7/6/2023	Yes
JUNE 2023 COMMS RETAINER DE-MD	ADEO ADVOCACY LLC	2033	VO01000511	7/6/2023	7/6/2023	Yes
JULY 2023 COMMS RETAINER DE-MD	ADEO ADVOCACY LLC	2075	VO01000512	7/6/2023	7/6/2023	Yes
MARKETING HUB ENTERPRISE	HUBSPOT INC	11518782	VO01000521	7/6/2023	7/6/2023	Yes
EDI WEBPAGE EDITS	MARKETING TALENT NETWORK INC	21766	VO01000723	7/7/2023	7/10/2023	Yes
REMOVAL OF ALEX WHITELAM WEB EDITS	MARKETING TALENT NETWORK INC	21771	VO01000724	7/7/2023	7/10/2023	Yes
GAS WORKER'S DAY MEAL	IMPREST - SHARP ENERGY - TRUIST	033123 - WILMGTN	VO01000816	7/7/2023	7/10/2023	Yes
FC B27-Salaries			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-Workers Comp Exp			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-Benefit Claims			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-Benefit Claims W/H			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-Admin Fees			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-Other Health Benes			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-401K Stock Match			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-401K Cash Match			JRN100579443	7/7/2023	7/31/2023	Yes
FC B27-Payroll taxes			JRN100579443	7/7/2023	7/31/2023	Yes
CU B27-Salaries			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Salaries			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Workers Comp Exp			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Benefit Claims			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Benefit Claims W/H			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Admin Fees			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Other Health Benes			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-401K Stock Match			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-401K Cash Match			JRN100579638	7/7/2023	8/1/2023	Yes
CU B27-Payroll taxes			JRN100579638	7/7/2023	8/1/2023	Yes
DOVER FINANCE TEAM COMMUNITY SERVICE	CARLOS ALEJANDRO PHOTOGRAPHY	6930	VO01001223	7/11/2023	7/12/2023	Yes
ADO CORP CC ALL APP L12 MOS-01 - ADOBE LIC	CDW DIRECT	KK31892	VO01001898	7/14/2023	7/17/2023	Yes
NEW WEBPAGE FOR PRIDE	MARKETING TALENT NETWORK INC	21776	VO01002165	7/17/2023	7/18/2023	Yes
LINDSAY FOY WEBSITE UPDATES	MARKETING TALENT NETWORK INC	21775	VO01002166	7/17/2023	7/18/2023	Yes
FC B29-Salaries			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-Workers Comp Exp			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-Benefit Claims			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-Benefit Claims W/H			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-Admin Fees			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-Other Health Benes			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-401K Stock Match			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-401K Cash Match			JRN100580058	7/21/2023	8/1/2023	Yes
FC B29-Payroll taxes			JRN100580058	7/21/2023	8/1/2023	Yes
CU B29-Salaries			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Salaries			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Workers Comp Exp			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Benefit Claims			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Benefit Claims W/H			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Admin Fees			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Other Health Benes			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-401K Stock Match			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-401K Cash Match			JRN100580074	7/21/2023	8/1/2023	Yes
CU B29-Payroll taxes			JRN100580074	7/21/2023	8/1/2023	Yes
AQUA STREAM: SERV THRU JUN 2023	BAKER & HOSTETLER LLP	51168899	VO01003154	7/24/2023	7/25/2023	Yes
AQUA STREAM AND DESIGN-SERVS THRU JUNE	BAKER & HOSTETLER LLP	51168901	VO01003155	7/24/2023	7/25/2023	Yes
AMELIA RENEWABLES-SERVS THRU JUNE 2023	BAKER & HOSTETLER LLP	51168902	VO01003156	7/24/2023	7/25/2023	Yes
US TM:ASK4GAS CIS 35,37-SERVS THRU JUN 202	BAKER & HOSTETLER LLP	51168903	VO01003157	7/24/2023	7/25/2023	Yes
AMELIA RENEWABLES AND DESIGN-SERVS JUN 2	BAKER & HOSTETLER LLP	51168904	VO01003158	7/24/2023	7/25/2023	Yes
EDI ERG FAMILY OF LOGOS	MARKETING TALENT NETWORK INC	21799	VO01003159	7/24/2023	7/25/2023	Yes
FATHERS DAY EDI RAPPORT HUB LANDING PAGE	MARKETING TALENT NETWORK INC	21808	VO01003160	7/24/2023	7/25/2023	Yes

PHOTO EDIT REMOVAL OF CRYSTAL AND BUDDY MARKETING TALENT NETWORK INC	21809	VO01003161	7/24/2023	7/25/2023	Yes
ADDRESS CHANGE FOR COMPUTERSHARE MARKETING TALENT NETWORK INC	21811	VO01003162	7/24/2023	7/25/2023	Yes
CUCSAFE SAFETY HANDBOOK MARKETING TALENT NETWORK INC	21792	VO01003163	7/24/2023	7/25/2023	Yes
GENERAL INTELLECTUAL PROPERTY MATTERS-SE BAKER & HOSTETLER LLP	51168900	VO01003741	7/25/2023	7/26/2023	Yes
COMMUNITY-GIVING BACK PAGE UPDATES MARKETING TALENT NETWORK INC	21820	VO01003745	7/25/2023	7/26/2023	Yes
HR STAR AWARD REVISIONS MARKETING TALENT NETWORK INC	21821	VO01003746	7/25/2023	7/26/2023	Yes
ESNG COMMUNITY GIVING BACK PAGE UPDATE MARKETING TALENT NETWORK INC	21825	VO01003747	7/25/2023	7/26/2023	Yes
NEW EDI WEBPAGE FOR GREEN MARKETING TALENT NETWORK INC	21793	VO01003748	7/25/2023	7/26/2023	Yes
INTREPID STAINLESS STEEL TUMBLER RAD WEAR INC	29867	VO01003749	7/25/2023	7/26/2023	Yes
CUC23-142 SR SUMMARY RENAISSANCE PRINTING	853526	VO01003750	7/25/2023	7/26/2023	Yes
Stock/BOA PCARD Accrual		JRNL00578728	7/31/2023	7/2/2023	Yes
KOWAL/BOA PCARD Accrual		JRNL00578728	7/31/2023	7/2/2023	Yes
STOCK/BOA PCARD Accrual		JRNL00578728	7/31/2023	7/2/2023	Yes
352-531-5436 / Barbara Kowal	402831322	JRNL00578284	7/31/2023	7/2/2023	Yes
302-387-5582 / Debbie Smith	402831322	JRNL00578284	7/31/2023	7/2/2023	Yes
302-387-7455 / Michael Stock	402831322	JRNL00578284	7/31/2023	7/2/2023	Yes
302-922-0272 / Jacqueline Mayan	402831322	JRNL00578284	7/31/2023	7/2/2023	Yes
Accrue - CDW DIRECT	KK31892	JRNL00578752	7/31/2023	7/3/2023	Yes
Accrue - Baker Hostetler Trademarks	Est June	JRNL00578846	7/31/2023	7/3/2023	Yes
Accr - Adeo Advocacy	2033	JRNL00579109	7/31/2023	7/6/2023	Yes
Accr 100% FC B27 Est-Salaries		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-Workers Comp Exp		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-Benefit Claims		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-Benefit Claims W/H		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-Admin Fees		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-Other Health Benes		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-401K Stock Match		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-401K Cash Match		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% FC B27 Est-Payroll taxes		JRNL00578892	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Salaries		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Workers Comp Exp		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Benefit Claims		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Benefit Claims W/H		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Admin Fees		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Other Health Benes		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-401K Stock Match		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-401K Cash Match		JRNL00578827	7/31/2023	8/3/2023	Yes
Accr 100% CU B27 Est-Payroll taxes		JRNL00578827	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
CU B Cycle Sync-Legacy empl		JRNL00578970	7/31/2023	8/3/2023	Yes
352-531-5436 / Barbara Kowal	402831322	JRNL00580211	7/31/2023	7/31/2023	Yes
302-387-7455 / Michael Stock	402831322	JRNL00580211	7/31/2023	7/31/2023	Yes
352-531-5436 / Barbara Kowal	402831322	JRNL00580212	7/31/2023	7/31/2023	Yes
302-387-7455 / Michael Stock	402831322	JRNL00580212	7/31/2023	7/31/2023	Yes
MARKETING HUB ENTERPRISE	11518782	JRNL00580287	7/31/2023	7/31/2023	Yes
Accr IPP Bonus		JRNL00580320	7/31/2023	8/1/2023	Yes
Accr IPP Pyrl Tx		JRNL00580320	7/31/2023	8/1/2023	Yes
Accr IPP 401k		JRNL00580320	7/31/2023	8/1/2023	Yes
WEBSITE FORM REDIRECTS MARKETING TALENT NETWORK INC	21795	VO01004417	7/31/2023	7/31/2023	Yes
STOCK/M&T PCARD Accrual		JRNL00580371	7/31/2023	8/1/2023	Yes

Calculation of Revenue Requirement	13-Month Average	Full Year	Difference
Balance of Plant and CWIP for Substations	14,732,066	19,873,151	5,141,085
Accumulated Depreciation for Substations	(42,979)	(168,922)	(125,943)
Net Rate Base	14,689,087	19,704,229	5,015,142
Return	6.89%	6.89%	6.89%
Return on Rate Base	1,012,078	1,357,621	345,543
Depreciation Expense	(126,556)	(337,844)	(211,288)
Taxes On Depreciation Expense	32,076	85,627	53,551
Net Operating Income Deficiency	1,106,558	1,609,839	503,280
Net Operating Income Multiplier			1.3477
Revenue Requirement			<u><u>678,271</u></u>

Invoice for Membership Dues



Edison Electric
INSTITUTE

MR. JEFFRY M. HOUSEHOLDER
PRESIDENT AND CEO, CHESAPEAKE UTILITIES
FLORIDA PUBLIC UTILITIES CO.
909 SILVER LAKE BOULEVARD
DOVER, DE 19904

Date	Invoice Number
11/17/2022	DUES202326

Payment due on or before 1/31/2023

Description	Total
2023 EEI Membership Dues for:	
Regular Activities of Edison Electric Institute ¹	\$50,000
Industry Issues ²	\$5,000
Restoration, Operations, and Crisis Management Program ³	\$1,000
2023 Contribution to The Edison Foundation, which funds the Institute for Electric Innovation and the Institute for the Energy Transition. ⁴	\$5,000
Total	\$61,000

*50,000 x .13 = 6,500
5,000 x .2 = 1,000
\$7,500*

- The portion of 2023 membership dues relating to influencing legislation and political campaign activity, including activities covered by Section 162(e) of the Internal Revenue Code (IRC) and contributions to groups organized under IRC sections 527 and 501(c)(4), is estimated to be 13%.
- The portion of the 2023 industry issues support relating to influencing legislation and political campaign activity, including activities covered by IRC Section 162(e) and contributions to groups organized under IRC sections 527 and 501(c)(4), is estimated to be 20%.
- The Restoration, Operations, and Crisis Management Program is related to improvements to industry-wide responses to major outages (e.g., National Response Event); continuity of industry and business operations; and EEI's support and coordination of the industry during times of crisis (extreme weather events, wildfires, cyber, pandemic, etc.). No portion of this assessment is allocable to influencing legislation.
- The Edison Foundation is an IRC 501(c)(3) educational and charitable organization. Contributions are deductible for federal income tax purposes to the extent provided by law. Please consult your tax advisor with respect to your specific situation.

PLEASE NOTE INFORMATION FOR ELECTRONIC PAYMENT

The following instructions should be used when transferring funds electronically (ACH or wire) to Edison Electric Institute:

Beneficiary's Bank: [REDACTED]
 Bank's Address: [REDACTED]
 Bank's ABA Number: [REDACTED]
 Beneficiary: [REDACTED]
 Beneficiary's Acct No: [REDACTED]
 Beneficiary's Address: 701 Pennsylvania Avenue, NW
 Washington, DC 20004-2696 USA
 Beneficiary Reference: 2023 Membership Dues

PR# 964644
 January 11, 2023
 Christine Minton

Please refer any membership questions to Stephanie Voyda, Senior Vice President, Communications and Member Engagement, at (202) 508-5612 or svoyda@eei.org, or accounting questions to Lou Becka, Controller, at (202) 508-5135 or lbecka@eei.org.

O & M COMPOUND MULTIPLIER CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION
 COMPA FLORIDA PUBLIC UTILITIES
 CONSOLIDATED GAS DIVISIONS

EXPLANATION:

For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

Year	Total Customers ELECTRIC		Compound Multiplier	Average CPI-U (1982 = 100)			Inflation and Growth Compound Multiplier
	Amount	% Increase		Amount	% Increase	Compound Multiplier	
2023	33,090		1.0000	304.702		1.0000	1.00000
2024 Forecast	33,188	0.30%	1.0030	313.352	2.84%	1.0284	1.03150
2025 Forecast	33,290	0.31%	1.0061	320.604	2.31%	1.0522	1.05860

**CHESAPEAKE UTILITIES
CORPORATION**

**FLORIDA PUBLIC UTILITIES
Electric**

COST ALLOCATION MANUAL

December 31, 2023

**Chesapeake Utilities Corporation
Florida Public Utilities - Electric
Cost Allocation Manual**

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1 **Section I – Introduction and Organization Structure**

2 **A. Purpose and Policy**

3 **1. Purpose**

4 The purpose of this Cost Allocation Manual (“CAM”) is to document the current
5 cost allocation practices and methodologies utilized by Chesapeake Utilities
6 Corporation (“Chesapeake” or “the Company”) to account for all of its business
7 activities. In addition, this CAM further describes the application of these practices
8 and methodologies through the Company’s accounting processes, as well as the
9 recording and reporting through the Company’s financial information systems. This
10 CAM serves to demonstrate that the financial business practices and
11 methodologies the Company has implemented successfully prevent the cost
12 subsidization of the Company’s non-regulated business activities by its regulated
13 Electric operations.

14 **2. Policy**

15 Chesapeake’s cost accounting policy is to allocate costs to the business unit that
16 either causes the cost being incurred or benefits from the cost being incurred. The
17 allocation of cost is a dynamic process that requires judgment and continuous
18 review and modification. The practice and methodologies described herein are the
19 current methodologies, but are subject to change to ensure that they are in
20 compliance with the Company’s cost allocation policy.

21 **B. Introduction**

22 Chesapeake Utilities Corporation is a diversified utility company engaged in
23 various energy and other businesses. Chesapeake operates in regulated energy

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1 businesses through its natural gas distribution divisions in Delaware, Maryland and
2 Florida; natural gas and electric distribution operations in Florida through Florida
3 Public Utilities Company (“FPU”), a wholly-owned subsidiary acquired in October
4 2009 and Pivotal Utility Holdings, Inc. dba Florida City Gas (“FCG”), a wholly-
5 owned subsidiary acquired in December 2023; natural gas distribution in Maryland
6 through Elkton Gas Company, a wholly-owned subsidiary acquired in August 2020;
7 natural gas transmission operations on the Delmarva Peninsula through its
8 subsidiary Eastern Shore Natural Gas Company (“ESNG”) and in Florida through
9 its subsidiaries Peninsula Pipeline Company, Inc. PPC and FCG; and propane
10 underground distribution in Maryland through Sandpiper Energy, a subsidiary
11 acquired in May 2013. Chesapeake’s unregulated energy businesses include
12 propane distribution operations through Sharp Energy, Inc. and its subsidiaries,
13 Sharpgas, Inc. (collective, “Sharp”), and FPU’s propane distribution subsidiary,
14 Flo-Gas Corporation. Chesapeake operates an unregulated natural gas
15 infrastructure company called Aspire Energy, Inc.; which was acquired in April,
16 2015 with over 2,800 miles of pipeline systems in 40 counties in Ohio. In December
17 2018, Marlin Gas Services, a newly created subsidiary, acquired certain operating
18 assets of Marlin Gas Transport, a supplier of mobile compressed natural gas utility
19 and pipeline solutions. Marlin Gas Services provides a temporary solution for gas
20 pipeline and gas distribution systems while safety and integrity work is being
21 performed. See Schedule 1 for the Company’s Legal Entity Structure and
22 Schedule 2 for a listing of the Company’s officers. Chesapeake’s strategy is
23 focused on growing earnings from a stable utility foundation and investing in

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1 related businesses and services that provide opportunities for returns greater than
2 traditional utility returns.

3 **C. Organization Structure**

4 **1. Regulated Energy**

5 **Natural Gas Distribution:**

6 Chesapeake's Delaware and Maryland natural gas distribution divisions serve
7 approximately 88,000 residential, commercial and industrial customers in central
8 and southern Delaware and Maryland's Eastern Shore. The Company's Florida
9 natural gas distribution operations consist of FPU's and FCG's natural gas
10 operation. FPU's natural gas distribution operations serve approximately 97,000
11 residential, commercial and industrial customers in 25 counties in Florida. FCG'S
12 natural gas distribution operations serve approximately 121,000 residential,
13 commercial, and industrial customers in 8 counties in Florida. Sandpiper Energy
14 distributes propane and natural gas to approximately 11,000 residential,
15 commercial and industrial customers in Worchester County, Maryland. Elkton Gas
16 Company natural gas distribution serve approximately 7,000 residential,
17 commercial and industrial customers in Elkton, Maryland.

18 **Electric Distribution:**

19 The Company's electric distribution operation, which was acquired in the FPU
20 merger, distributes electricity to approximately 33,000 customers in four counties
21 in northeast and northwest of Florida.

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1 **Natural Gas Transmission:**

2 ESNG operates a 517-mile interstate pipeline system that transports natural gas
3 from various points in Pennsylvania to Chesapeake's Delaware and Maryland
4 natural gas distribution divisions, as well as to other utilities and industrial
5 customers in southern Pennsylvania, Delaware and on the Eastern Shore of
6 Maryland. ESNG also provides swing transportation service and contract storage
7 services. PPC transports natural gas to FPU in Nassau County, Florida, utilizing
8 the 16-mile pipeline from the Duval/Nassau County line to Amelia Island in Nassau
9 County, Florida, which PPC jointly owns with the Peoples Gas System, as well as
10 other pipelines solely owned by PPC. PPC provides natural gas transportation
11 services to customers in Florida. PPC has twenty-three contracts with both
12 affiliated and non-affiliated customers to provide firm transportation service. All of
13 the contracts provide a fixed annual transportation fee. FCG also provides
14 transportation services to customers in Florida and owns approximately 80 miles
15 of pipeline, including almost 40 miles in Palm Beach County.

16 **2. Unregulated Energy**

17 **Natural Gas Infrastructure:**

18 Aspire provides natural gas supplies to various local gas cooperatives and local
19 distribution companies in over 40 counties throughout Ohio. Aspire Energy
20 primarily sources gas from hundreds of conventional producers and performs
21 gathering and processing functions to maintain the quality and reliability of its gas
22 for its wholesale customers.

23 **Propane Distribution:**

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1 Sharp serves approximately 50,000 customers throughout Delaware, Maryland
2 Virginia, North Carolina, South Carolina and Pennsylvania. Sharp AutoGas fuels
3 over 1,500 vehicles and is available at 59 propane fueling stations in Delaware,
4 Maryland, Virginia and Pennsylvania. The Company's Florida propane distribution
5 operation services to approximately 17,000 customers in parts of Florida.

6 **Other:**

7 Eight Flags, one of Chesapeake's unregulated energy subsidiaries, is engaged in
8 the operation of a Combustion Heat and Power ("CHP") plant in Nassau County,
9 Florida. This CHP plant consists of a natural-gas-fired turbine and associated
10 electric generator. Eight Flags sells the power generated from the CHP plant to
11 FPU for distribution to its retail electric customers pursuant to a 20-year power
12 purchase agreement. It also sells the steam to an industrial CHP plant under a
13 separate 20-year contract.

14 Marlin Gas Services provides a temporary solution for gas pipeline and gas
15 distribution systems while safety and integrity work is being performed. The assets
16 have the capacity to transport more than 7 billion cubic feet of natural gas annually
17 using one of the largest fleets of tube trailers dedicated to the transportation of
18 compressed natural gas ("CNG"). Marlin offers solutions to address supply
19 interruption scenarios and provide other unique applications where pipeline
20 supplies are not available or cannot meet customer requirements.

21 **3. Other**

22 The Company's other segments consist of other unregulated subsidiaries that own
23 real estate leased to Chesapeake and its subsidiaries. Skipjack, Inc. and Eastern

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- 1 Shore Real Estate, Inc. own and lease office buildings in Delaware and Maryland
- 2 to affiliates of Chesapeake. Chesapeake Investment Company is an affiliated
- 3 investment company incorporated in Delaware.
- 4

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1 **Section II – System Setup and Settlement Process**

2 **A. General System Setup and Process Overview**

3 **1. Computer Systems Information**

4 Chesapeake uses the Epicor Enterprise (“Epicor”) system for its General Ledger.
5 It also uses Epicor along with DocLink to process Accounts Payable transactions.
6 It uses Epicor for Service Enterprise (“E4SE”) to process inventory transactions
7 (for materials and supplies). It uses UKG UltiPro (“UKG”) to record time sheets
8 electronically and to process payroll. Payroll journal entries are exported from the
9 UKG system and imported into Epicor for all payroll and payroll related expenses.
10 It uses PowerPlan to accumulate detailed information about projects, including
11 capital construction and retirement projects. PowerPlan is also used to record
12 depreciation, AFUDC, income taxes, property taxes and lease-related entries. It
13 also uses Utilities International (“UI”) for automating allocations.

14 **2. General Ledger and Account Segment Setup**

15 Each financial reporting unit (“FRU”) (like FPU-Electric) has a distinct general
16 ledger based on account segment uniqueness. The account string consists of four
17 segments. The first segment identifies the FRU. For internal management
18 reporting purposes, some financial reporting units have been further subdivided to
19 include service territories. The general ledger for each company is defined as all
20 accounts that begin with the same FRU designation, typically the first two digits.
21 The second segment is the department code. The department is used for both
22 internal management reporting and for cost settlement purposes. The third
23 segment is the expense type or natural account. The expense type is used for SEC

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1 and internal management reporting. The fourth segment is the FERC designation
2 for the regulated entities or activity code for unregulated reporting units. For
3 internal management reporting purposes, some of the FERC accounts have been
4 subdivided into multiple segments.

5 An example of a complete account for FPU-Electric would be FE44-EL441-6110-
6 5800. The first segment FE44 identifies it as the FPU-Electric (Northwest) FRU.
7 The second segment (EL441) is the Electric Line Operations-NW Department. The
8 third segment (6110) is the expense type code for Regular Salaries. The fourth
9 segment (5800) is the FERC account for Supervision and Engineering (580 per
10 the Code of Federal Regulations ("CFR")). A listing of each of the four account
11 segments is attached. Segment 1 includes each FRU with a balance and/or activity
12 during 2023. Segments 2 through 4 include those with a balance and/or activity
13 the FPU-Electric General Ledgers. See Schedule 3.

14 The general ledger for the FPU Electric FRUs are defined as any account string
15 that has an FRU designation that begins with FE.

16 Any account string that has an FRU designation that ends with the designation FE
17 is used as a sub-ledger to track detail information about internal department costs
18 for capital construction projects, capital retirement projects, and billable projects.
19 The sub-ledgers are cleared during the month end process to the appropriate
20 account on the FPU Electric general ledger.

21 In addition, costs are accumulated in special FRUs that are ultimately settled to
22 other financial reporting entities, including FPU Electric. Accounts beginning with
23 a number followed by three zeros is one of these FRUs. Account strings with a

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1 financial reporting unit of 4000 are typically used to temporarily accumulate
2 Florida/FPU department costs; however, any allocation FRU can be utilized.
3 During the month end close all costs are allocated out of each of these accounts.
4 Account strings with FRU's, which begin with CU or FC, are used to accumulate
5 corporate department costs. During the month end close, these costs are settled
6 to other financial reporting entities.

7 **3. Overview of the Settlement Process**

8 A flow chart of the settlement process is attached as Schedule 4. Expenses are
9 either directly expensed to an FRU (for example, FE00), or they are accumulated
10 in a temporary reporting unit (for example, 4000, CU90 or CU91) by department
11 and settled to the appropriate FRUs during the month end close process.

12 **B. Direct Expenses**

13 Expenses that can be directly identified to a particular FRU are directly charged to
14 that unit. These expenses are coded with a complete account string, allowing
15 reporting by FERC account, expense type, department and FRU. Many of the
16 expenses originating from Accounts Payable are directly charged. The exception
17 is for general department expenses defined below. Examples of the types of costs
18 directly charged include outside services, fees, and operating and maintenance
19 charges for dedicated facilities. Inventory issuance of material and supplies used
20 for operations or maintenance are directly charged. Journal entries for items like
21 depreciation and prepaid expenses are directly charged. Journal entry accruals for
22 performance incentive are also directly charged. Commissions are directly
23 charged from the payroll system. The transactional detail recorded in the FPUC's

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1 General Ledgers includes information that allows the charges to be quickly
2 analyzed and traced back to the source documents.

3 **C. Indirect Expenses**

4 Florida/FPU costs that cannot be directly identified to a particular FRU are primarily
5 accumulated in account strings with a financial reporting designation of 4000. They
6 are identified with a particular department or cost center with the second segment
7 field. They are also identified with a particular expense type in the third segment
8 field. Only benefits, workers compensation fees, and payroll taxes are assigned a
9 FERC account in the fourth segment field. All other costs have a FERC designation
10 of 0000 in the fourth segment field. They are assigned both the FRU and FERC
11 account in the settlement process.

12 Corporate Costs that cannot be directly identified to a particular FRU are
13 accumulated in account strings with a financial reporting designation of CU90,
14 CU91 or FC90. They too are identified with a particular department or cost center
15 with the second segment field and have a particular expense type in the third
16 segment field. All corporate costs are also assigned the appropriate General and
17 Administrative FERC account in the fourth segment field. Costs charged to 6000
18 (the FRU for Corporate Time Tracking departments) follow the same rules as those
19 coded to 4000, where benefits, workers compensation and payroll taxes are
20 assigned a FERC account in the fourth segment, but other costs use a designation
21 of 0000 in that fourth segment.

22 The following are examples of different types of indirect costs that are recorded in
23 these accounts.

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1 **1. Costs Generated from the Payroll System (UKG)**

2 Payroll costs include regular salaries, overtime salaries, on call salaries, seasonal
3 salaries, paid time off, and sick time. Benefit costs include life insurance, long-term
4 disability (“LTD”), accidental death and dismemberment (“ADD”), administrative
5 fees and accruals for medical, dental and prescription claims. Also included are
6 401K retirement benefits. Worker’s compensation fees and payroll taxes are
7 generated from the payroll system as well. The employees are assigned to the
8 same department in both the payroll system and the general ledger. This
9 designation, along with the mapping process of earnings code or deduction code
10 to an expense account, is used to generate a journal entry out of UltiPro that is
11 imported into the general ledger.

12 **2. Costs Generated from Accounts Payable**

13 The majority of these expenses are for employee related expenses, vehicle related
14 expenses or other department specific expenses. Employee related expenses
15 include lodging and travel, meals, seminars and training, cell phones, uniforms,
16 memberships and subscriptions, supplies and other miscellaneous expenses.
17 Vehicle related expenses include fuel, registration renewal, repairs and other
18 miscellaneous expenses. Department specific expenses are for non-employee
19 departments like shared facilities or business information systems (“BIS”). For
20 shared facilities departments, accounts payable charges would include items like
21 utilities, janitorial, lawn care, supplies, postage and maintenance expenses. For
22 BIS departments the accounts payable charges would include items like data lines,

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1 supplies, software, etc. Some miscellaneous benefits charges, like other benefits
2 are also processed through accounts payable.

3 **3. Costs Generated from a Journal Entry**

4 Some indirect expenses are processed through a journal entry. These include
5 depreciation of vehicles and the depreciation of equipment associated with a
6 particular department. Prepaid expenses like vehicle insurance, software
7 maintenance, postage, mailroom forms and directors' fees are also processed by
8 a journal entry. Corrections, reclasses, and accruals are other examples.

9 **D. Florida/FPU Department Settlement**

10 **1. Direct Payroll Distribution**

11 Payroll expenses for Florida/FPU departments are distributed to the FPU FRUs
12 based on individual time tracking or individual fixed methodology. Direct payroll
13 expenses are the payroll dollars earned for regular or overtime hours. Every pay
14 period, each employee's regular and overtime hours are entered into an electronic
15 time sheet in the web-based software UKG. This information is used to create
16 payroll journal entries for each pay period. Each payroll journal entry contains the
17 pay period, the department number and the amount. If the payroll is associated
18 with a self-constructed asset, the project number is also included.

19 For employees with a fixed settlement methodology, time is entered utilizing a
20 general task into UKG. The standard payroll journal entry, which is exported from
21 UKG, records the payroll expense for each department on the temporary reporting
22 unit. UI, the software used to automate allocations, maintains the information
23 needed to create the expense account string on each FRU as well as the

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1 percentage of the employee's payroll that should be charged to that account. UI
2 generates the journal entry to record the proper payroll expense to each account
3 string with the offset accounts being the temporary accounts charged by the
4 standard payroll journal entry.

5 For employees with a time-tracking settlement methodology, time is entered into
6 UKG to specific projects. The projects are set up with the information needed to
7 create the expense account string. This data includes both the financial reporting
8 unit (segment one) and FERC account (segment four) for expense projects.
9 Capital projects also contain a designator for the specific capital project. The
10 standard payroll journal entry records the amount to the appropriate account.
11 Payroll expenses for unproductive time, like sick time or paid time off, remain in
12 the temporary group of accounts and are settled with the other indirect expenses

13 **2. Settlement of Employee Departments**

14 For fixed settlement departments, the other indirect expenses for departments with
15 employees are settled using the fixed allocation percentages maintained in UI. For
16 time-tracking departments, the other indirect expenses for departments with
17 employees are settled by department based on the direct payroll distribution
18 (dollars for regular time plus overtime). Employee-related and vehicle-related
19 expenses are assigned both the FRU and the FERC account based on the
20 distributed payroll. For example, if twenty percent of the construction department's
21 payroll costs were distributed to FPU-Electric's Supervision and Engineering
22 account, then twenty percent of that month's department employee related
23 expenses, vehicle expenses, etc. would also be settled to the FPU-Electric

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1 Supervision and Engineering account. Benefits, worker's compensation and
2 payroll tax accounts would be settled to FPU-Electric on the same basis, but would
3 retain the appropriate FERC account. Amounts related to the Company's
4 employee incentive plan are allocated using FERC 9200 for the majority of
5 departments allocating to expense (Safety departments allocate to FERC 9250).
6 This is consistent with the FERC treatment when the distribution of this expense
7 was a direct accrual, but is different from that of other expenses. The settlement
8 is automated by UI, and done for each type of expense. Since the accounts are
9 not blended during the settlement process, the transaction can be traced back to
10 the original source documents and the settlement amount traced to the allocation
11 documentation. Please see Schedule 5 for the methodologies.

12 **3. Settlement of Other Departments**

13 Non-employee departments, like shared facilities are settled based on a specified
14 allocation basis, since there are no direct payroll costs. Please see Schedule 5 for
15 the methodologies. Each expense type is settled systematically with UI. Since the
16 accounts are not blended during the settlement process, the transaction can be
17 traced back to the original source documents and the settlement amount traced to
18 the allocation documentation.

19 **E. Corporate Department Settlement**

20 The indirect expenses for corporate departments are settled to the FPU FRU's by
21 department based on a fixed allocation rate. The allocation methodology varies by
22 department. Please see Schedule 5 for the methodologies. The settlement is
23 automated by UI, and done for a group of expenses. The allocation preserves the

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1 department classification, the general expense type (which is designated by the
2 first two characters of segment three, expense type) and the FERC account. The
3 transaction can be traced back to the original source documents and the
4 settlement amount traced to the allocation documentation.

5 **F. Corporate Resource Clearing**

6 General corporate charges are directly charged to the Corporate Resource
7 Clearing financial reporting units (CU99, CU97 and FC99). Corporate Resource
8 Clearing is allocated to the FPU FRUs based on their fixed allocation rates. The
9 settlement is automated by UI, and done for a group of expenses. The allocation
10 is done under a special department tag of CU900 for CU99, CU901 for CU97 and
11 FP900 for FC99, but it preserves the general expense type and the FERC account.
12 The transactions can be traced back to CU99, CU97 or FC99, and then traced to
13 the original source documents and settlement amounts.

14

**Chesapeake Utilities Corporation
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1 **Section III – Description of Costs Shared with an Affiliate**

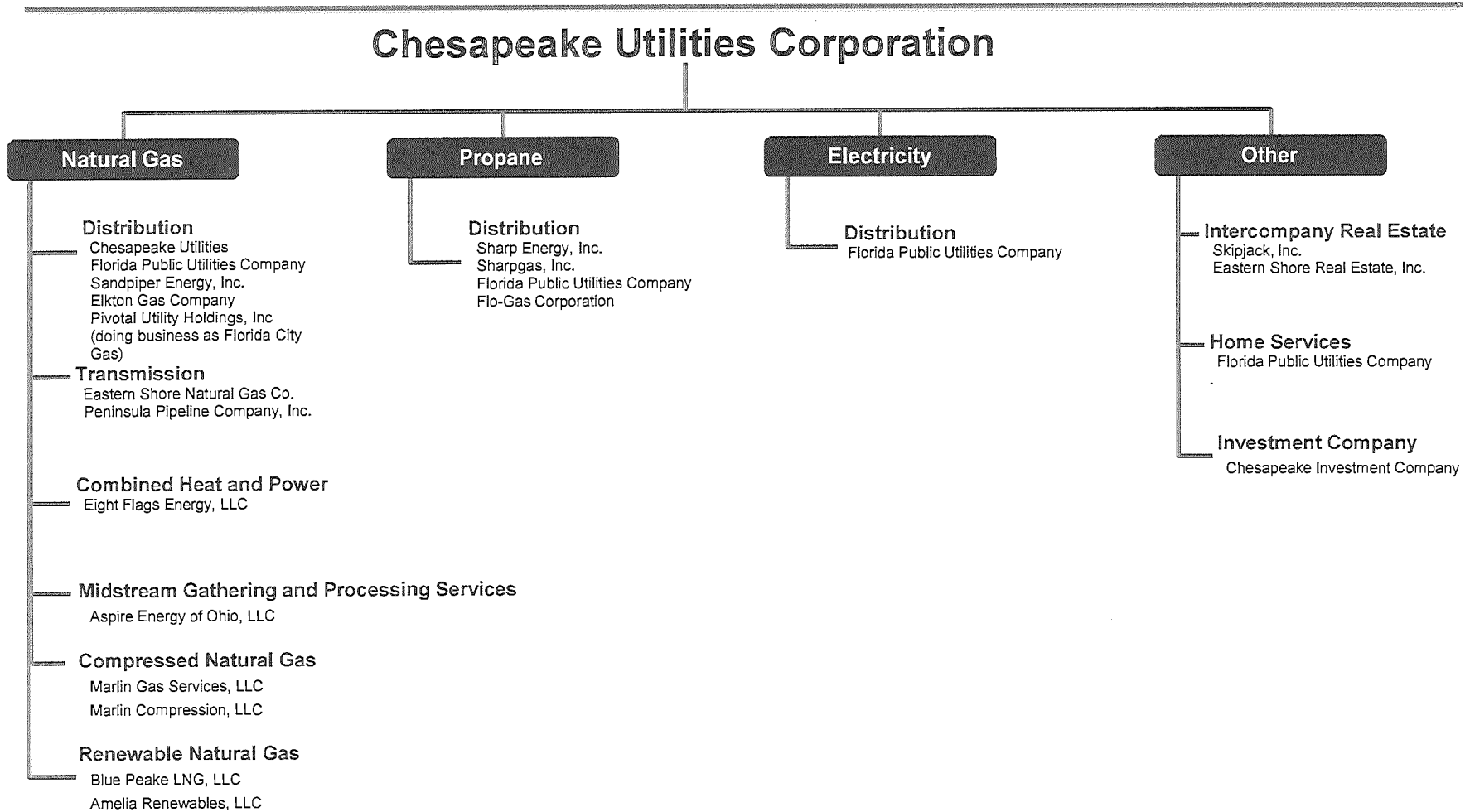
2 **A. Florida Electric Departments Allocations to Affiliates**

3 Depending on the function and location of Florida Electric Departments, they can
4 allocate to regulated utilities (natural gas and electric) and unregulated units of
5 FPU. Some departments may be allocated to other Chesapeake units. The
6 allocations are made using the process for Florida/FPU departments described in
7 Section II.

8 **B. Corporate Departments and Corporate Resource Clearing Allocations to**
9 **Affiliates**

10 Corporate Departments are allocated to various divisions and subsidiaries of
11 Chesapeake Utilities in accordance with the policy to allocate the costs to the
12 business unit that either causes the cost being incurred or benefits from the cost
13 being incurred. General Corporate Cost accumulated in the Corporate Resource
14 Clearing Company is also allocated to various divisions and subsidiaries in
15 compliance with policy. The allocations to the FPU FRU's are made using the
16 process for Corporate Departments and Corporate Resource Clearing described
17 in Section II.

Business Structure



**Chesapeake Utilities Corporation
Florida Public Utilities - Electric
Officers
As of December 2023**

Officers:

Jeffry M. Householder
Director and Chief Executive Officer

Beth W. Cooper
Executive Vice President, Chief Financial Officer, Treasurer and Assistant Corporate Secretary

James F. Moriarty
Executive Vice President, General Counsel, Corporate Secretary and Chief Policy & Risk Officer

Vikrant A. Gadgil
Senior Vice President and Chief Information Officer

Jeffrey S. Sylvester
Senior Vice President and Chief Operating Officer

Kevin J. Webber
Senior Vice President and Chief Development Officer

William Hughston
Senior Vice President and Chief Human Resources Officer

Shane E. Breakie
Vice President, Sustainability and Organic Growth

Joseph D. Steinmetz
Vice President and Controller

Michael D. Galtman
Senior Vice President and Chief Accounting Officer

Cheryl M. Martin
Senior Vice President, Regulatory and External Affairs

Michael D. Cassel
Vice President, Governmental and Regulatory Affairs

Devon S. Rudloff
Assistant Vice President, Human Resources

William D. Hancock
Assistant Vice President, Energy Logistics and Pipelines

Stacie L. Roberts
Vice President, Corporate Governance

Jason L. Bennett
Assistant Vice President, Regulatory Affairs and Business Transformation

Lindsay Orr Foy
Assistant Vice President and Associate General Counsel

Schedule 2

Kelley A. Parmer
Assistant Vice President, Customer Care

Danielle Mulligan
Assistant Vice President of Strategic Communications and Community Affairs

Noah Russell
Assistant Vice President and Assistant Treasurer

Puru Buddha
Assistant Vice President of Enterprise Applications

Andrena Burd
Assistant Vice President, Risk Management

George Navo
Assistant Vice President, Financial Reporting

Mailing Address:

Chesapeake Utilities Corporation
500 Energy Lane
Dover, Delaware 19901

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 1		
Financial Reporting Unit (FRU)		
Code	Long Description	FRU
1000	DNG Alloc	10
2000	DPROP Alloc	20
3000	FL Alloc	30
4000	FPU Alloc	40
4001	FPU Warehouse/Stores Alloc	40
5000	Aspire Ohio Alloc	50
6000	CORP Alloc	60
91A1	Aspire Energy of Ohio CWIP	AE01
91AX	Aspire Energy Express CWIP	AX
91CF	Central Florida Gas CWIP	CF
91CG	Florida City Gas CWIP	CG
91CU	Chesapeake Parent CWIP	CU
91DE	Delaware Division CWIP	DE
91DP	Delaware PDS CWIP	DP
91EF	Eight Flags CWIP	EF
91EK	Elkton CWIP	EK
91ES	Eastern Shore CWIP	ES
91FC	FPU Parent CWIP	FC
91FE	FPU Electric CWIP	FE
91FF	Flo-Gas CWIP	FF
91FI	FPU Indiantown CWIP	FI
91FN	FPU Natural Gas CWIP	FN
91FR	FPU Renewables CWIP	FR
91FT	Ft. Meade CWIP	FT
91MD	Maryland Division CWIP	MD
91MS	Marlin Gas Services CWIP	MS
91PC	Peninsula Pipeline CWIP	PC
91RN	Amelia Renewables CWIP	RN
91SC	Sharp CGS CWIP	SC
91SD	Sharp Diversified CWIP	SD
91SF	Sharp Florida CWIP	SF
91SG	Sharpgas CWIP	SG
91SK	Skipjack CWIP	SK
91WC	Sandpiper CWIP	WC
92CF	Central Florida Gas RWIP	CF
92DE	Delaware Division RWIP	DE
92FE	FPU Electric RWIP	FE
92FF	Flo-Gas RWIP	FF
92FI	FPU Indiantown RWIP	FI
92FN	FPU Natural Gas RWIP	FN

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 1		
Financial Reporting Unit (FRU)		
Code	Long Description	FRU
92FT	Ft. Meade RWIP	FT
92MD	Maryland Division RWIP	MD
93A1	Aspire Energy of Ohio SWIP	AE01
93CF	Central Florida Gas SWIP	CF
93DE	Delaware Division SWIP	DE
93ES	Eastern Shore SWIP	ES
93FE	FPU Electric SWIP	FE
93FN	FPU Natural Gas SWIP	FN
93MD	Maryland Division SWIP	MD
93PC	Peninsula Pipeline SWIP	PC
94CU	Chesapeake Parent Special Sub-ledger	CU
94DE	Delaware Division Special Sub-ledger	DE
94EK	Elkton Special Sub-ledger	EK
94FC	FPU Parent Special Sub-ledger	FC
94FE	FPU Electric Special Sub-ledger	FE
94FF	Flo-Gas Special Sub-ledger	FF
94FN	FPU Natural Gas Special Sub-ledger	FN
94MD	Maryland Division Special Sub-ledger	MD
94WC	Sandpiper Special Sub-ledger	WC
95CF	Central Florida Gas Damages	CF
95DE	Delaware Division Damages	DE
95EK	Elkton Damages	EK
95FE	FPU Electric Damages	FE
95FN	FPU Natural Gas Damages	FN
95MD	Maryland Division Damages	MD
95WC	Sandpiper Damages	WC
96CG	Florida City Gas Margin SL	CG
AE01	Aspire Energy of Ohio LLC	AE01
AP00	Propane Distribution-Midwest	AP
AX00	Aspire Energy Express, LLC	AX
CF00	Central Florida Gas	CF
CF10	Central Florida Gas-Tri-County	CF
CF20	Central Florida Gas-Citrus County	CF
CG00	Florida City Gas	CG
CN00	Marlin Compression, LLC	CN
CN01	Marlin Compression-Dover Station	CN
CN02	Marlin Compression-Savannah Station	CN
CU00	Chesapeake (Parent Company) Gen	CU
CU90	Chesapeake (Parent Company) Alloc	CU
CU91	Chesapeake (Parent Company) Alloc X Cap	CU

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 1		
Financial Reporting Unit (FRU)		
Code	Long Description	FRU
CU98	Chesapeake (Parent Company) Transit Cost	CU
CU99	Chesapeake (Parent Company) OH	CU
DE00	Delaware Division	DE
DN00	Distributed Energy	DN
DP00	Delaware Propane Distribution Systems	DP
EF00	Eight Flags	EF
EK00	Elkton Gas Company	EK
EL00	Elim-Top Level	EL00
EL10	Elim-Natural Gas	EL10
EL15	Elim-DE	DE
EL16	Elim-MD	MD
EL17	Elim-WC	WC
EL18	Elim-ES	ES
EL20	Elim-Propane	EL20
EL21	Elim-OnSight Renewables & Subs	EL21
EL25	Elim-Propane Distribution	EL25
EL30	Elim-Information Services	EL30
EL48	Elim-FPU Regulated Energy	EL48
EL49	Elim-FPU Top Level	EL49
EL50	Elim-Other	EL50
EL51	Elim-Betw. Other & Unregulated Energy	EL51
ER00	Eastern Shore Real Estate	ER
ES00	Eastern Shore Natural Gas	ES
ES01	ESNG CP12-461	ES
ES02	ESNG CP13-498	ES
ES03	ESNG CP15-18	ES
ES10	ESNG CP03-80 Expansion	ES
ES20	ESNG CP06-53 Expansion	ES
ES30	ESNG CP10-76 Expansion	ES
ES40	ESNG CP17-28 Expansion	ES
FC00	Florida Public Utilities Parent	FC
FC80	Florida Public Utilities Parent BU	FC
FC90	Florida Public Utilities Parent Alloc	FC
FC99	Florida Public Utilities Parent-OH	FC
FE00	FPU Electric	FE
FE44	FPU Electric-Northwest	FE
FE45	FPU Electric-Northeast	FE
FF00	FPU Flo-Gas	FF
FF41	FPU Flo-Gas-South	FF
FF43	FPU Flo-Gas-Central	FF

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 1		
Financial Reporting Unit (FRU)		
Code	Long Description	FRU
FF44	FPU Flo-Gas-Northwest	FF
FF45	FPU Flo-Gas-Northeast	FF
FF46	FPU Flo-Gas-Winter Haven	FF
FF47	FPU Flo-Gas-Hernando	FF
FF48	FPU Flo-Gas-Newberry	FF
FF49	FPU Flo-Gas-Lake Okeechobee	FF
FF70	FPU Flo-Gas-Wholesale	FF
FG00	Florida CGS-General	FG
FG10	Florida CGS-Tri-County	FG
FG20	Florida CGS-Citrus County	FG
FG30	Florida CGS-Treasure Coast	FG
FI00	FPU Indiantown	FI
FM00	FPU Merchandise & Jobbing	FM
FM41	FPU M&J-South	FM
FM43	FPU M&J-Central	FM
FM44	FPU M&J-Northwest	FM
FM45	FPU M&J-Northeast	FM
FN00	FPU Natural Gas	FN
FN41	FPU Natural Gas-South	FN
FN43	FPU Natural Gas-Central	FN
FN45	FPU Natural Gas-Northeast	FN
FR00	FPU Renewables	FR
FT00	Ft. Meade	FT
IN00	Chesapeake Investment Company	IN
LN00	Blue Peake LNG, LLC	LN
MD00	Maryland Division	MD
MP00	Maryland Propane Distribution Systems	MP
MS00	Marlin Gas Services, LLC	MS
OR00	OnSight Renewables, LLC	OR
PC00	Peninsula Pipeline Company, Inc.	PC
PE00	Peninsula Energy (the Division)	PE
PP00	Delmarva Propane Distribution Systems	PP
PP10	Delmarva PDS-Dover	PP
PP20	Delmarva PDS-Salisbury	PP
PP40	Delmarva PDS-Easton	PP
PP50	Delmarva PDS-Georgetown	PP
PP60	Delmarva PDS-Pocomoke	PP
PS00	PESCO, Inc.	PS
PS30	PESCO Midwest	PS
PS95	PESCO-Cont Ops	PS

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 1		
Financial Reporting Unit (FRU)		
Code	Long Description	FRU
RN00	Peake Renewables, LLC	RN
RN01	Amelia-CleanBay Biogas Investment	RN
RN02	Amelia-Full Circle Dairy	RN
RN03	Amelia-Solar/CB Westover	RN
RN10	Amelia-Planet Found	RN
SC00	Sharp CGS-General	SC
SC10	Sharp CGS-Dover	SC
SC20	Sharp CGS-Salisbury	SC
SC40	Sharp CGS-Easton	SC
SC50	Sharp CGS-Georgetown	SC
SC60	Sharp CGS-Pocomoke	SC
SC80	Sharp CGS-Honey Brook	SC
SC98	Sharp CGS-Corporate Services	SC
SC99	Sharp CGS-Corporate Overhead	SC
SD00	Sharp Diversified-Corporate	SD
SD01	Sharp Diversified-Mount Joy	SD
SD02	Sharp Diversified-Wilmington & Shallotte	SD
SD03	Sharp Diversified-Dunn	SD
SD04	Sharp Diversified-Rich Square & Ahoskie	SD
SD05	Sharp Diversified-Wallace	SD
SD06	Sharp Div-Wake Forest/Greensboro/Sanford	SD
SD07	Sharp Diversified-Sanford	SD
SD08	Sharp Diversified-Wilmington	SD
SE00	Sharp Energy, Inc.	SE
SF00	Sharp Florida-General	SF
SF10	Sharp Florida-Tri-County	SF
SF20	Sharp Florida-Citrus County	SF
SF30	Sharp Florida-Treasure Coast	SF
SG00	Sharpgas-General	SG
SG05	Sharpgas-Community Gas Systems	SG
SG10	Sharpgas-Dover	SG
SG11	Sharpgas-National	SG
SG19	Sharpgas-Solar	SG
SG20	Sharpgas-Salisbury	SG
SG25	Sharpgas-Cecil County	SG
SG30	Sharpgas-Belle Haven	SG
SG40	Sharpgas-Easton	SG
SG45	Sharpgas-Glen Burnie	SG
SG50	Sharpgas-Georgetown	SG
SG60	Sharpgas-Pocomoke	SG

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 1		
Financial Reporting Unit (FRU)		
Code	Long Description	FRU
SG70	Sharpgas-Transport	SG
SG80	Sharpgas-Cecil County	SG
SG81	Sharpgas-Allentown	SG
SG82	Sharpgas-Poconos	SG
SG83	Sharpgas-Crane	SG
SG84	Sharpgas-Commercial and Industrial	SG
SG85	Sharpgas-Jacksonville	SG
SG86	Sharpgas-West Point	SG
SG98	Sharpgas-Corporate Services	SG
SG99	Sharpgas-Corporate Overhead	SG
SK00	Skipjack, Inc.	SK
SV00	Chesapeake Service Company	SV
WC00	Sandpiper Energy, Inc.	WC
XX10	Natural Gas Adj	FN
XX11	Electric Adj	FE
XX12	Central Florida Gas Adj	CF
XX13	Indiantown Adj	FI
XX14	Ft. Meade Adj	FT
XX15	Florida City Gas Adj	CG
XX50	Other Adj	FC

Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 2	
Department	
Code	Long Description
00000	No Department
A1501	VP-Aspire Energy of Ohio
AA700	Accounting Accruals-Direct
AA740	Accounting Accruals-Direct FPU
AA770	Accounting Accruals-CCare DMV
AA800	Accounting Accruals-Corporate Services
AC800	Business Unit Accounting
AC803	Process Improvement
AC804	Financial Planning & Analysis
AC805	Strategic Growth Services & Analytics
AC806	Accounts Payable
AC807	Fixed Asset Accounting
AC900	Corporate Accounting
AC901	Tax Accounting
AU900	Audit Committee
BD900	Board of Directors
BM410	Mgr, Operations Technical Services
BT900	Business Transformation
CA110	Natural Gas Distribution Acct North
CA400	Natural Gas Distribution Acct South
CB773	CC-Back Office-Payment Processing
CB781	FPU-CC-Back Office-Billing/Admin
CB782	FPU-CC-Back Office-Collections
CE771	Customer Experience
CF781	FPU-CC-Front Office-Customer Service
CI711	Continuous Improvement Projects
CI712	Continuous Improvement Program
CI770	Continuous Improvement
CM900	Communications
CM901	Communications/Public Relations
CM902	Public Relations & Strategic Comm.
CS771	CC-Solutions
CU900	Capital Resource Clearing
CV400	Conservation Manager-FPU
DI900	Diversity & Inclusion ERGs
DI901	Diversity & Inclusion
DV770	Business Development
EA770	Environmental Affairs
EG900	Environmental, Social & Governance
EL441	Electric Line Operations-NW

Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 2	
Department	
Code	Long Description
EL442	Electric Service Operations-NW
EL451	Electric Line Operations-NE
EL452	Electric Service Operations-NE
EN403	Engineering-NF
EN440	Engineering-NW
EN450	Engineering-NE
FC400	Facilities-FPU
FC401	Electric Substation
FM800	Facilities Management
FP900	Capital Resource Clearing-FPU
GA400	Governmental Affairs North
GM410	General Manager-SF
GM440	Director, Electric Operations
GM450	Director, System Planning & Engineering
GV900	Corporate Governance
GW900	Capital Committee
HR900	Human Resources
HR942	Retiree Benefits-FPU
IA800	Internal Audit
IR900	Investor Relations
IT800	IS Staff-Dover
IT801	Financial System
IT804	HR and Payroll System
IT805	System Support
IT806	Network Support
IT807	Desktop Support
IT809	ECIS
IT810	Cyber Security
IT811	Applications
IT812	Business Applications
IT813	BIS Project Management
IT814	Solutions
MG122	Manager of Gas Conversions
MG125	Engineering Manager
MG710	VP Transmission
MG713	President-FPU
MG770	SVP-Natural Gas
MG771	AVP-Customer Engagement & Operations
MG773	Sr. Manager CC-Back Office-Billing/Admin
MG774	Sr. Manager CC-Back Office-Collections

Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 2	
Department	
Code	Long Description
MG775	Director Planning & Analysis
MG776	Director Procedures & Training
MG777	VP-Sustainability & Organic Growth
MG781	VP-Operations Services
MG782	Sr. Manager CC-Front Office-Support
MG784	Energy Logistics
MG901	Chief Executive Officer
MG902	Chief Operating Officer
MG903	Chief Financial Officer
MG904	Controller
MG906	EVP & General Counsel
MG907	Asst General Counsel
MG908	Chief Information Officer
MG909	Chief Human Resource Officer
MG913	Chief Accounting Officer
MG914	SVP Propane & Energy Delivery Devel
MG916	AVP-Enterprise Applications
MG917	AVP-Risk Management
MK410	Utility Organic Growth
MK412	Energy Conservation
MK700	Marketing Communications
MK701	Community Affairs
MK702	Creative Services
MK703	Marketing & Comm-Nat. Gas & Electric
MK704	Marketing & Comm-Bus. Development
MK710	Non-Utility Organic Growth
OB301	PESCO Building
OB440	Marianna-NW
OB450	Fernandina Office-NE
OB453	Florida Corporate Office
OB780	Ecoplex-Florida Customer Care
OB800	Silver Lake
OB803	Energy Lane
OB804	Newark
OB805	Middletown
OB806	Compass Pointe
OC413	SF Ops/Admin Center
OC441	NW Marianna Propane Operations
OC450	Fernandina Operations Center
OC453	Northeast Control Building

Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 2	
Department	
Code	Long Description
OP450	Gas Operations-Fernandina
PM900	Project Management
PU800	Purchasing
RA400	Regulatory Affairs-Distribution South
RA711	Regulatory Affairs-Distribution
RA712	Regulatory Strategy & Alternative Energy
RA901	VP-Regulatory Affairs
RA902	Regulatory & Governmental Affairs
RA903	Regulatory Affairs & Bus. Transformation
RM800	Risk Management
RM840	Risk Management-Regulated
SC900	Security
SM400	Safety-FPU
SM800	Safety
SR770	System Replacement-Sh Svc
SR800	System Replacement-Corp Svc
ST400	Storm Protection Plan
SU900	Corporate Support
TM900	Treasury Management
WH410	Warehouse-SF
WH440	Warehouse-NW
WH450	Warehouse-NE
XX900	Out of period adjustments-Corp OH

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
1010	Plant in Service	BS	Fixed Assets
1060	Completed Construction Not Classified	BS	Fixed Assets
1070	CWIP	BS	Fixed Assets
1071	SWIP	BS	Fixed Assets
1072	Damage Claims	BS	Fixed Assets
107A	CWIP Accruals	BS	Fixed Assets
1080	Accumulated Depreciation	BS	Accumulated Depreciation
1089	RWIP	BS	Accumulated Depreciation
108S	Accumulated Negative Salvage Value	BS	Accumulated Depreciation
108V	Accum Depr-Cost Pool Clearing Vehicles	BS	Accumulated Depreciation
108Z	Accum Depr-Cost Pool Clearing Offset	BS	Accumulated Depreciation
1170	Petty Cash	BS	Cash
1220	Accounts Receivable	BS	Accounts Receivable
1225	Provision for Bad Debts	BS	Accounts Receivable
1275	Accounts Receivable Unbilled Rev-Margin	BS	Accounts Receivable
1276	Accounts Receivable Unbilled Rev-Fuel	BS	Accounts Receivable
1277	Misc. Customer Accounts Receivable	BS	Accounts Receivable
1299	Miscellaneous Accounts Receivable	BS	Accounts Receivable
12CR	Accounts Receivable Credits	BS	Accounts Receivable
1310	IC with Delmarva Natural Gas	BS	Inter-Company Receivables
1330	IC with Florida	BS	Inter-Company Receivables
1340	IC with FPU Alloc (40)	BS	Inter-Company Receivables
13A1	IC with Aspire Energy of Ohio	BS	Inter-Company Receivables
13CU	IC with CU	BS	Inter-Company Receivables
13EF	IC with Eight Flags	BS	Inter-Company Receivables
13FC	IC with FPU Parent	BS	Inter-Company Receivables
13FE	IC with FPU Electric	BS	Inter-Company Receivables
13FN	IC with FPU Natural Gas	BS	Inter-Company Receivables
1431	Construction/Service Inventory	BS	Raw Materials Inventory
1434	Cycle Count Adjustment	BS	Raw Materials Inventory
1435	Physical Inventory Adjustment	BS	Raw Materials Inventory
1437	Standard Cost Changes	BS	Raw Materials Inventory
1438	Purchase Price Variance	BS	Raw Materials Inventory
1500	Prepaid Taxes	BS	Pre-paid Expenses
1510	Prepaid Insurance	BS	Pre-paid Expenses
1530	Prepaid Rent	BS	Pre-paid Expenses
1550	Prepaid Other	BS	Pre-paid Expenses
1600	Conservation Cost Recovery Asset	BS	Other Current Assets
1606	Storm Regulatory Asset	BS	Other Current Assets
1607	Amortization of Storm Regulatory Asset	BS	Other Current Assets

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
1612	SPP Under Collections	BS	Other Current Assets
1620	Self Insurance Asset	BS	Other Current Assets
1691	Unrecovered Purch Gas/Elec Cost	BS	Other Current Assets
16CO	Regulatory Asset-COVID-19	BS	Other Current Assets
16DA	Amort of Storm Accumulated Depreciation	BS	Other Current Assets
16DS	Storm Accumulated Depreciation	BS	Other Current Assets
1706	Storm Regulatory Asset	BS	Other Long-term Assets
1752	Regulatory Asset-Federal Tax to 35%	BS	Other Long-term Assets
1760	Deferred Rate Case	BS	Other Long-term Assets
1781	Retirement Plans	BS	Other Long-term Assets
1799	Regulatory Asset	BS	Other Long-term Assets
17DS	Storm Accumulated Depreciation	BS	Other Long-term Assets
17PG	Unrecovered PGC-Non-Current	BS	Other Long-term Assets
1990	Clearing Account	BS	Other Long-term Assets
1999	Miscellaneous Deferred Charges	BS	Other Long-term Assets
2100	AP Hand Accrual	BS	Accounts Payable
2110	Accounts Payable-Unmatched Receipts	BS	Accounts Payable
2112	Gas Bills Payable	BS	Accounts Payable
2210	Customer Deposits	BS	Other Current Liabilities
2230	Customer Advances-Construction	BS	Other Current Liabilities
2330	Accrued Interest on Customer Deposits	BS	Interest Payable
2401	Income Tax Liability-State	BS	Income Tax Payable
2420	Income Tax Liability-Federal	BS	Income Tax Payable
2500	ADIT Federal	BS	Deferred Income Taxes
2501	ADIT State	BS	Deferred Income Taxes
252L	ADIT Fed NOL Carryforward	BS	Deferred Income Taxes
25DP	ADIT Depreciation	BS	Deferred Income Taxes
25TX	ADIT Tax Rate Change	BS	Deferred Income Taxes
2600	Conservation Cost Recovery Liability	BS	Other Current Liabilities
2620	Self Insurance-Current	BS	Other Current Liabilities
26ST	Storm Regulatory Liability	BS	Other Current Liabilities
2781	Property Taxes	BS	Other Current Liabilities
2782	Franchise Tax	BS	Other Current Liabilities
2785	Accrued State Regulatory Tax	BS	Other Current Liabilities
2788	Accrued Gross Receipts Tax	BS	Other Current Liabilities
2789	Accrued Utility Tax	BS	Other Current Liabilities
27FL	FL Taxes Other	BS	Other Current Liabilities
2805	Storm Reserve	BS	Other Long-term Liabilities
280R	Regulatory Liability-Tax Rate Change	BS	Other Long-term Liabilities
280S	Storm Interest Regulatory Liability	BS	Other Long-term Liabilities

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
2900	Accrued Pensions	BS	Other Long-term Liabilities
2920	Other Post Retirement Benefits	BS	Other Long-term Liabilities
2990	Miscellaneous Long-term Liabilities	BS	Other Long-term Liabilities
3400	Retained Earnings (Auto)	BS	Retained Earnings
3410	Retained Earnings (Beg Bal/Manual)	BS	Retained Earnings
4010	Fuel	P&L	Revenue - Sales
4015	Base	P&L	Revenue - Sales
4016	Storm Recovery	P&L	Revenue - Sales
4020	Franchise Tax	P&L	Revenue - Sales
4025	Gross Receipts Tax	P&L	Revenue - Sales
4200	Revenue	P&L	Revenue - Sales
4890	Other Revenue	P&L	Revenue - Other
4952	Unbilled Revenue	P&L	Revenue - Sales
4953	Conservation Revenue	P&L	Revenue - Sales
4999	Miscellaneous Revenue	P&L	Revenue - Sales
499A	Allowances & Adjustments	P&L	Revenue - Sales
499B	Bill Collection Charge	P&L	Revenue - Sales
499E	Reestimate Service Charge	P&L	Revenue - Sales
499I	Initial Estimate of Service Charge	P&L	Revenue - Sales
499P	Returned Payment Charge	P&L	Revenue - Sales
499R	Disconnect/Reconnect Charge	P&L	Revenue - Sales
499V	Disconnect for Rule Violation Charge	P&L	Revenue - Sales
5011	Salaries	P&L	Salary and Wage Expense
5012	Overtime/Comp Time/On Call	P&L	Salary and Wage Expense
5014	Bonus/Incentive Pay	P&L	Salary and Wage Expense
5015	Temporary Services	P&L	Salary and Wage Expense
5020	Lodging & Travel	P&L	Other Operating Expenses
5021	Meals	P&L	Other Operating Expenses
5023	Seminars & Training	P&L	Other Operating Expenses
5024	Cell Phones	P&L	Other Operating Expenses
5025	Uniforms	P&L	Other Operating Expenses
5026	Memberships & Subscriptions	P&L	Other Operating Expenses
5029	Supplies & Misc Dept Expenses	P&L	Other Operating Expenses
5031	Vehicle Fuel	P&L	Other Operating Expenses
5032	Vehicle Depreciation	P&L	Depreciation Expense
5033	Vehicle Insurance	P&L	Other Operating Expenses
5039	Other Vehicle Operating Exp.	P&L	Other Operating Expenses
504D	Inter-Dept. Benefits	P&L	Other Operating Expenses
505D	Inter-Dept. Pyrl Tx	P&L	Other Operating Expenses
5060	Legal	P&L	Other Operating Expenses

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
5061	Consulting & Sub-Contractors	P&L	Other Operating Expenses
5069	Other Outside Services	P&L	Other Operating Expenses
5080	Advertising	P&L	Other Operating Expenses
5081	Printing & Printing Materials	P&L	Other Operating Expenses
5082	Outdoor Banners & Signage	P&L	Other Operating Expenses
5083	Print Advertising	P&L	Other Operating Expenses
5086	Printing & Production	P&L	Other Operating Expenses
5089	Other Communications Expenses	P&L	Other Operating Expenses
5090	Customer Satisfaction	P&L	Other Operating Expenses
5800	Cost of Gas	P&L	Purchases
5810	Cost of Gas Estimate	P&L	Purchases
5830	Cost of Gas/Purchased Power PGA	P&L	Purchases
5881	Franchise Tax	P&L	Purchases
5882	Gross Receipts/Utility Tax	P&L	Purchases
5883	PSC Assessment	P&L	Purchases
5890	Cost of Gas/Electric Other	P&L	Purchases
5954	Conservation Recovery	P&L	Other Operating Expenses
6100	Salaries & Commissions	P&L	Salary and Wage Expense
6110	Salaries	P&L	Salary and Wage Expense
6120	Overtime/Comp Time/On Call	P&L	Salary and Wage Expense
6140	Bonus/Incentive Pay	P&L	Salary and Wage Expense
6141	Short-term Cash Bonus	P&L	Salary and Wage Expense
6143	Stock Bonus	P&L	Salary and Wage Expense
6144	Signing Bonus	P&L	Salary and Wage Expense
6149	Other Awards	P&L	Salary and Wage Expense
6150	Temporary Services	P&L	Salary and Wage Expense
6165	Severance-Employee	P&L	Salary and Wage Expense
6200	Department Expenses	P&L	Other Operating Expenses
6210	Lodging & Travel	P&L	Other Operating Expenses
6220	Meals	P&L	Other Operating Expenses
6230	Seminars & Training	P&L	Other Operating Expenses
6240	Cell Phones	P&L	Other Operating Expenses
6250	Uniforms	P&L	Other Operating Expenses
6260	Memberships & Subscriptions	P&L	Other Operating Expenses
6290	Supplies & Misc Dept Expenses	P&L	Other Operating Expenses
6300	Vehicle Expenses	P&L	Other Operating Expenses
6310	Vehicle Fuel	P&L	Other Operating Expenses
6320	Vehicle Depreciation	P&L	Depreciation Expense
6330	Vehicle Insurance	P&L	Other Operating Expenses
6390	Other Vehicle Expenses	P&L	Other Operating Expenses

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
6400	Health-related Benefits	P&L	Other Operating Expenses
6410	Workers Compensation	P&L	Other Operating Expenses
6420	Benefit Claims, Opt Out Cr, P/R W/H	P&L	Other Operating Expenses
6425	Benefit Withholding	P&L	Other Operating Expenses
6430	Benefit Administrative Fees	P&L	Other Operating Expenses
6490	Other Health-related Benefits	P&L	Other Operating Expenses
649D	Inter-Dept Benefits	P&L	Other Operating Expenses
6600	Other Benefits	P&L	Other Operating Expenses
6620	401K Stock Match	P&L	Other Operating Expenses
6630	401K Cash Match	P&L	Other Operating Expenses
6640	401K SERP Match	P&L	Other Operating Expenses
6670	Tuition Reimbursement	P&L	Other Operating Expenses
6690	Other Benefits	P&L	Other Operating Expenses
6700	Other HR Charges-Allocated	P&L	Other Operating Expenses
6730	Relocation Expenses	P&L	Other Operating Expenses
6800	Company Events & CHOICE	P&L	Other Operating Expenses
7000	Communications	P&L	Other Operating Expenses
7020	Advertising	P&L	Other Operating Expenses
7021	Design Development	P&L	Other Operating Expenses
7022	Video & Photography	P&L	Other Operating Expenses
7023	Digital Communications	P&L	Other Operating Expenses
7024	Events & Promotional Items	P&L	Other Operating Expenses
7025	Mandatory Advertising	P&L	Other Operating Expenses
7026	Sponsorships	P&L	Other Operating Expenses
7030	Printing & Printed Materials	P&L	Other Operating Expenses
7050	Shipping & Delivery	P&L	Other Operating Expenses
7090	Other Communication Expenses	P&L	Other Operating Expenses
7100	Credit, Collections & Customer Service	P&L	Other Operating Expenses
7110	Coll. Agency & Cr. Reports	P&L	Other Operating Expenses
7120	Bad Debts	P&L	Doubtful Accounts Expense
7190	Other Customer Related Expenses	P&L	Other Operating Expenses
7200	Outside Services & Other	P&L	Other Operating Expenses
7210	Audit Fees	P&L	Other Operating Expenses
7215	Tax Preparation Fees	P&L	Other Operating Expenses
7220	Legal	P&L	Other Operating Expenses
7230	Consulting	P&L	Other Operating Expenses
7250	Service Contractor Costs	P&L	Other Operating Expenses
7290	Other Outside Services	P&L	Other Operating Expenses
7300	Fees & Assessments	P&L	Other Operating Expenses
7320	Bank Fees	P&L	Other Operating Expenses

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
7330	Merchant Payment Fees	P&L	Other Operating Expenses
7350	Right of Way Charges	P&L	Other Operating Expenses
7360	Discounts	P&L	Other Operating Expenses
7390	Other Fees & Assessments	P&L	Other Operating Expenses
7400	Investor Relations Expenses	P&L	Other Operating Expenses
7500	Insurance Allocation	P&L	Other Operating Expenses
7510	Property Insurance	P&L	Other Operating Expenses
7520	Self Insurance	P&L	Other Operating Expenses
7521	General Liability	P&L	Other Operating Expenses
7522	Excess Liability (Umbrella)	P&L	Other Operating Expenses
7523	Comprehensive Crime	P&L	Other Operating Expenses
7524	D&O Liability	P&L	Other Operating Expenses
7525	Employment Practices	P&L	Other Operating Expenses
7526	Fiduciary Liability	P&L	Other Operating Expenses
7528	Credit Insurance	P&L	Other Operating Expenses
7529	Errors & Omissions	P&L	Other Operating Expenses
7540	Broker Fees	P&L	Other Operating Expenses
7600	Safety	P&L	Other Operating Expenses
7620	Safety Training	P&L	Other Operating Expenses
7630	Safety Equipment	P&L	Other Operating Expenses
7690	Other Safety Costs	P&L	Other Operating Expenses
7700	Other Operating Expenses	P&L	Other Operating Expenses
7710	Rent-External	P&L	Other Operating Expenses
7717	Leases	P&L	Other Operating Expenses
7720	Utilities-Telephone	P&L	Other Operating Expenses
7730	Utilities-Gas & Elec	P&L	Other Operating Expenses
7740	Water, Sewer, Cleaning, Lawn	P&L	Other Operating Expenses
7750	Postage & Express Mail	P&L	Other Operating Expenses
7785	Other Depreciation	P&L	Depreciation Expense
7790	Other Facilities Costs	P&L	Other Operating Expenses
7800	Other Maintenance Expenses	P&L	Other Operating Expenses
7810	Equipment & Hardware Maintenance	P&L	Other Operating Expenses
7820	Software Maintenance	P&L	Other Operating Expenses
7830	Facilities Maintenance	P&L	Other Operating Expenses
8010	Miscellaneous Service Revenue	P&L	Revenue - Sales
8110	Depreciation	P&L	Depreciation Expense
8120	Amortization	P&L	Amortization Expense
8200	Taxes Other than Income	P&L	Other Operating Expenses
8210	Payroll Taxes	P&L	Other Operating Expenses
821D	Inter-Dept Pyrl Tx	P&L	Other Operating Expenses

Chesapeake Utilities Corporation			
Florida Public Utilities -- Electric			
Account Segment 3			
Expense Type (Natural Account)			
Code	Long Description	BS/IS	Account Type (System)
8220	Property Taxes	P&L	Other Operating Expenses
8290	Misc Taxes Other	P&L	Other Operating Expenses
8310	State Income Tax	P&L	Income Tax Expense
8320	Federal Income Tax	P&L	Income Tax Expense
8500	DIT Debit	P&L	Income Tax Expense
8501	State DIT Debit	P&L	Income Tax Expense
8600	DIT Credit	P&L	Income Tax Expense
8601	State DIT Credit	P&L	Income Tax Expense
8710	Interest	P&L	Interest Expense
8720	Interest on Short-term debt	P&L	Interest Expense
8730	Interest on Customer Deposits	P&L	Interest Expense
9011	Salaries	P&L	Salary and Wage Expense
9012	Overtime/Comp Time/On Call	P&L	Salary and Wage Expense
9014	Bonus/Incentive Pay	P&L	Salary and Wage Expense
9022	Meals	P&L	Other Operating Expenses
9024	Cell Phones	P&L	Other Operating Expenses
9025	Uniforms	P&L	Other Operating Expenses
9029	Supplies & Misc Dept Expenses	P&L	Other Operating Expenses
9031	Vehicle Fuel	P&L	Other Operating Expenses
9032	Vehicle Depreciation	P&L	Depreciation Expense
9033	Vehicle Insurance	P&L	Other Operating Expenses
9039	Other Vehicle Operating Exp.	P&L	Other Operating Expenses
904D	Inter-Dept. Benefits	P&L	Other Operating Expenses
905D	Inter-Dept. Pyrl Tx	P&L	Other Operating Expenses
9190	Other Income	P&L	Revenue - Other
9210	Charitable Contribution	P&L	Other Operating Expenses
9280	NonOp Expenses-Not Deductible for Tax	P&L	Other Operating Expenses
9290	Other NonOperating expense	P&L	Other Operating Expenses
9291	OPRB	P&L	Other Operating Expenses
9292	Pension Expense	P&L	Other Operating Expenses
9310	NonOp IT State	P&L	Income Tax Expense
9320	NonOp IT Federal	P&L	Income Tax Expense
9999	Income Summary	IS	Income Summary

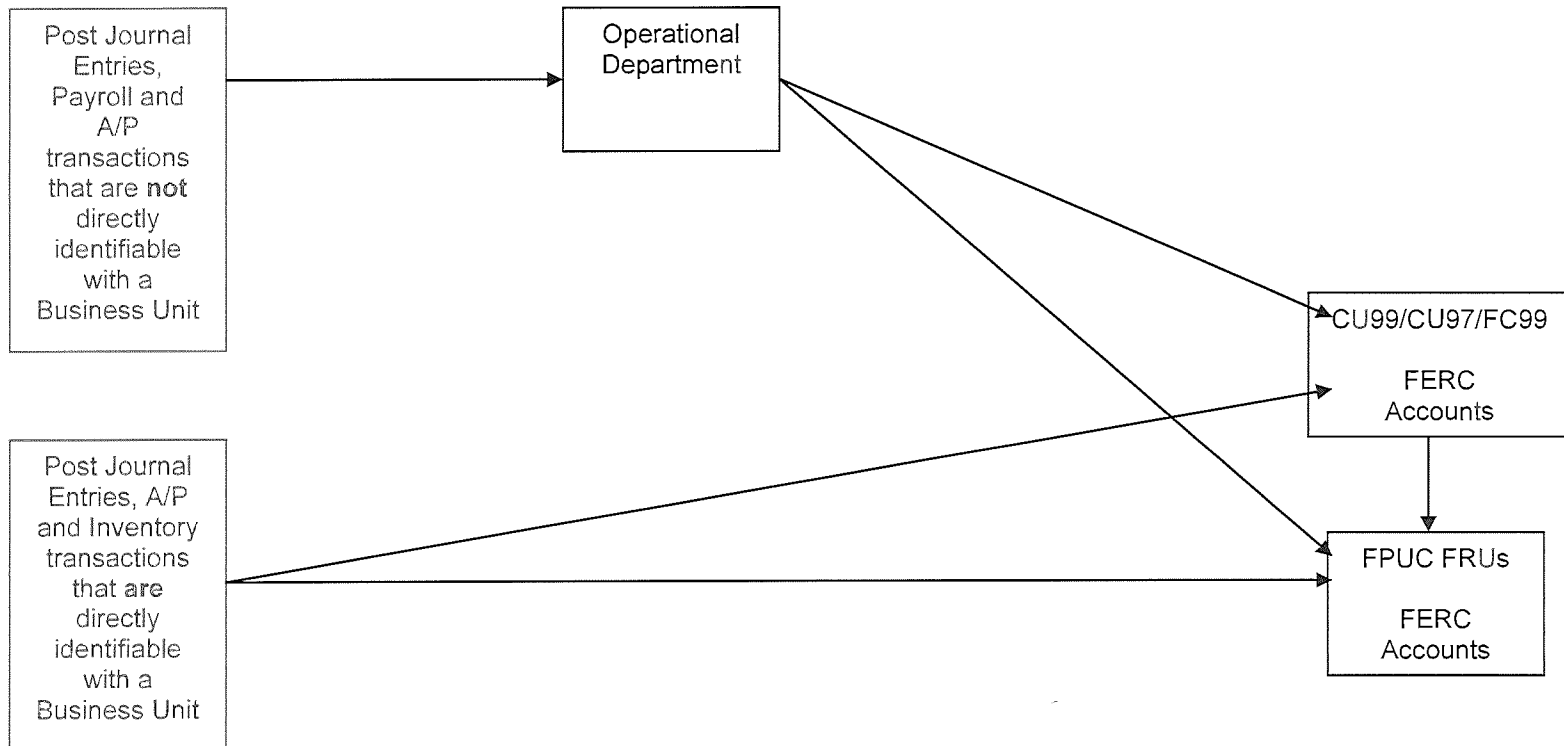
Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 4	
FERC / Activity Codes	
Code	Long Description
1010	Plant in Service
1060	Completed Construction Not Classified
1070	Construction Work in Progress
1072	Damage Claims
1080	Accumulated Depreciation
1089	Retirement Work in Progress
108S	Accumulated Depreciation-AARC
1140	Acquisition Adjustment
1150	Accum Amort Acquisition Adjustment
1350	Petty Cash
1420	Accounts Receivable
1430	Other Accounts Receivable
1440	Provision for Uncollectible Accounts
1460	Inter-company AR
1540	Plant Materials & Operating Supplies
1650	Prepayments
1730	Accrued Utility Revenue
1823	Other Regulatory Assets
1840	Clearing Accounts
1850	Temporary Facilities
1860	Miscellaneous Deferred Debits
1900	Accumulated Deferred Income Taxes
2160	Retained Earnings
2281	Accum Provision for Property Insurance
2282	Accum Provision for Injuries & Damages
2283	Accum Provision for Pensions & Benefits
2320	Accounts Payable
2350	Customer Deposits
2365	Accrued Income Tax-Current
2367	Accrued Income Tax-Prior
2370	Accrued Interest
2410	Tax Collections Payable
2413	Sales Tax
2520	Customer Advances for Construction
2530	Other Deferred Credits
2540	Other Regulatory Liabilities
254P	Other Regulatory Liabilities-Protected
2820	ADIT Property
2822	ADIT Property-Long-term
2829	ADIT Long-term 109

Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 4	
FERC / Activity Codes	
Code	Long Description
2830	ADIT Other
2832	ADIT Other-Long-term
4030	Depreciation
4032	Negative Salvage Value-Distribution
4050	Amortization of other gas plant
4073	Regulatory Debits
4081	Taxes other than income taxes
4091	Income taxes
4092	NonOperating Income taxes
4101	Provision for DIT-Debit
4111	Provision for DIT-Credit
4150	Revenue-Merch, Jobbing & Contract Work
4160	Expense-Merch, Jobbing & Contract Work
4210	Misc. NonOperating income
4261	Donations
4264	Civic, Political & Related Activities
4265	Other deductions
4270	Interest on LTD
4280	Amortization of DD&E
4281	Amortization of Loss on Reacquired Debt
4310	Other interest
4320	AFUDC
4400	General [ELEC = RESIDENTIAL SALES]
4420	Commercial & Industrial
4421	Industrial (Comm & Indus Sales)
4422	Commercial Large (Comm & Indus Sales)
4423	Industrial General Service Large Demand
4430	Outdoor Lights
4440	Public Street & Highway Lighting
4480	Interdepartmental Sales
4490	Accrual [ELEC = OTHER SALES]
4500	Forfeited Discounts
4510	Miscellaneous Service Revenues
4540	Rent from Electric Property
4560	Other Electric Revenues
456S	Other Electric Revenues-SPP
456V	Other Electric Revenues-COVID
5550	Purchased Power
5551	Purchased Power-Over/Under Recovery
5570	Other Expenses

Chesapeake Utilities Corporation	
Florida Public Utilities -- Electric	
Account Segment 4	
FERC / Activity Codes	
Code	Long Description
5600	Operation Supervision & Engineering
5620	Station Expenses
5700	Maintenance of Station Equipment
5710	Maintenance of Overhead Lines
5800	Operation Supervision & Engineering
5810	Repair Customer Equipment [ELEC = LOAD DISPATCH]
5820	Appliance Installations [ELEC = STATION EXP]
5831	Overhead Line Expenses
5832	Remove/Reset Transformers
5840	New Customer Hookup
5850	Street Lighting & Signal System Expenses
5860	Meter Expenses
5871	Customer Installation Exp-Area Light
5872	Customer Installation Exp-Other
5881	Misc Distribution Exp-Maps & Records
5882	Misc Distribution Exp-Other
5900	Maintenance Supervision & Engineering
5910	Maintenance of Structures
5920	Maintenance of Station Equipment
5931	Maint of OH Lines-Poles/Towers/Fixtures
5932	Maint of Overhead Lines-Conductors
5933	Maint of Overhead Lines-Services
5940	Maintenance of Underground Lines
5950	Maint of Line Transformers-Duct/Buried
5951	Maint of Line Transformers-OH
5960	Maintenance of St Lighting & Signal Sys
5970	Maintenance of Meters
5980	Maintenance of Misc Distribution Plant
9010	Supervision-Customer Accounting
9020	Meter Reading
9030	Customer Records & Collections
9040	Uncollectible Accounts
906V	Customer Svc & Informational Exp Cnsrv
908V	Customer Assistance-Conservation
909V	Information & Instruct Advertising-Cnsrv
910V	Miscellaneous Customer Service/Info-Cnsr
9110	Sales Supervision
9130	Advertising
9200	Administrative & General Salaries
9210	Office Supplies & Expenses

Chesapeake Utilities Corporation		
Florida Public Utilities -- Electric		
Account Segment 4		
FERC / Activity Codes		
Code	Long Description	
9230	Outside Services	
9240	Property Insurance	
9250	Injuries & Damages	
9260	Empl Pensions & Benefits	
9301	General Advertising-A&G	
9302	Miscellaneous General Expenses	
9310	A&G Rents	
9320	Maintenance-General Plant	
9350	Maintenance-General Plant	
9999	Income Summary	

Chesapeake Utilities Corporation Cost Settlement Flow Chart



Chesapeake Utilities Corporation				
Florida Public Utilities -- Electric				
Department Strategy Methodology				
Dept #	Department Name	Type	TT/Fixed/Other	Allocation Basis - For Fixed or Other
RA903	Regulatory Affairs & Bus. Transformation	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
RM800	Risk Management	Corporate	N/A - Direct Charge	n/a
RM840	Risk Management-Regulated	Corporate	N/A - Direct Charge	n/a
SC900	Security	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
SM400	Safety-FPU	Business Unit	Fixed	Assigned duties / Estimated time spent
SM800	Safety	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
SR770	System Replacement-Sh Svc	Business Unit - Shared	Fixed	DNGD & FL (NGD & Electric) Avg Customers
SR800	System Replacement-Corp Svc	Corporate	Fixed	DNGD & FL (NGD & Electric) Avg Customers
ST400	Storm Protection Plan	Business Unit	N/A - Direct Charge	n/a
SU900	Corporate Support	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
TM900	Treasury Management	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
WH410	Warehouse-SF	Business Unit	Stores	Inventory movements
WH440	Warehouse-NW	Business Unit	Fixed/Stores	Fixed / Inventory movements
WH450	Warehouse-NE	Business Unit	Fixed/Stores	Fixed / Inventory movements

Chesapeake Utilities Corporation				
Florida Public Utilities -- Electric				
Department Strategy Methodology				
Dept #	Department Name	Type	TT/Fixed/Other	Allocation Basis - For Fixed or Other
A1501	VP-Aspire Energy of Ohio	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
AA700	Accounting Accruals-Direct	Business Unit	N/A - Direct Charge	n/a
AA770	Accounting Accruals-CCare DMV	Business Unit - Shared	N/A - Direct Charge	n/a
AA800	Accounting Accruals-Corporate Services	Corporate	N/A - Direct Charge	n/a
AC800	Business Unit Accounting	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
AC803	Process Improvement	Corporate	Fixed	Roll up of Departments Managed + Estimated time spent
AC804	Financial Planning & Analysis	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
AC805	Strategic Growth Services & Analytics	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
AC806	Accounts Payable	Corporate	Fixed	AP Invoices
AC807	Fixed Asset Accounting	Corporate	Fixed	Capital Expenditures
AC900	Corporate Accounting	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
AC901	Tax Accounting	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
AU900	Audit Committee	Corporate	N/A - Direct Charge	n/a
BD900	Board of Directors	Corporate	Fixed	Capital Expenditures
BM410	Mgr, Operations Technical Services	Business Unit	N/A - Direct Charge	n/a
BT900	Business Transformation	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
CA110	Natural Gas Distribution Acct North	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
CA400	Natural Gas Distribution Acct South	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
CB773	CC-Back Office-Payment Processing	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
CB781	FPU-CC-Back Office-Billing/Admin	Business Unit - Shared	Fixed	FL (NGD & Electric) Avg Customers
CB782	FPU-CC-Back Office-Collections	Business Unit - Shared	Fixed	FL (NGD & Electric) Avg Customers
CE771	Customer Experience	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
CF781	FPU-CC-Front Office-Customer Service	Business Unit - Shared	Fixed	FL (NGD & Electric) Avg Customers
CI711	Continuous Improvement Projects	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
CI712	Continuous Improvement Program	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
CI770	Continuous Improvement	Business Unit - Shared	Fixed	Distrigas* to Divisions or Subsidiaries
CM900	Communications	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
CM901	Communications/Public Relations	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
CM902	Public Relations & Strategic Comm.	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
CS771	CC-Solutions	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
CU900	Capital Resource Clearing	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
DI900	Diversity & Inclusion ERGs	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
DI901	Diversity & Inclusion	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
DV770	Business Development	Business Unit - Shared	Fixed	Distrigas* to Divisions or Subsidiaries
EA770	Environmental Affairs	Business Unit - Shared	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
EG900	Environmental, Social & Governance	Corporate	Fixed	Capital Expenditures
EL441	Electric Line Operations-NW	Business Unit	Time Tracking	n/a
EL442	Electric Service Operations-NW	Business Unit	Time Tracking	n/a
EL451	Electric Line Operations-NE	Business Unit	Time Tracking	n/a
EL452	Electric Service Operations-NE	Business Unit	Time Tracking	n/a
EN403	Engineering-NF	Business Unit	Time Tracking	n/a

Chesapeake Utilities Corporation				
Florida Public Utilities -- Electric				
Department Strategy Methodology				
Dept #	Department Name	Type	TT/Fixed/Other	Allocation Basis - For Fixed or Other
EN440	Engineering-NW	Business Unit	Time Tracking	n/a
EN450	Engineering-NE	Business Unit	Time Tracking	n/a
FC400	Facilities-FPU	Business Unit	N/A - Direct Charge	n/a
FC401	Electric Substation	Business Unit	N/A - Direct Charge	n/a
FM800	Facilities Management	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
FP900	Capital Resource Clearing-FPU	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
GA400	Governmental Affairs North	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
GM410	General Manager-SF	Business Unit	Fixed	Assigned duties / Estimated time spent
GM440	Director, Electric Operations	Business Unit	Fixed	Assigned duties / Estimated time spent
GM450	Director, System Planning & Engineering	Business Unit	Fixed	Assigned duties / Estimated time spent
GV900	Corporate Governance	Corporate	Fixed	Capital Expenditures
GW900	Capital Committee	Corporate	Fixed	Capital Expenditures
HR900	Human Resources	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IA800	Internal Audit	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IR900	Investor Relations	Corporate	Fixed	Capital Expenditures
IT800	IS Staff-Dover	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IT801	Financial System	Corporate	Time Tracking/Fixed	Distrigas* to Divisions or Subsidiaries
IT804	HR and Payroll System	Corporate	Fixed	Payroll
IT805	System Support	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IT806	Network Support	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IT807	Desktop Support	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IT809	ECIS	Corporate	Fixed	FL (NGD & Electric) Avg Customers
IT810	Cyber Security	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IT811	Applications	Corporate	Time Tracking/Fixed	Distrigas* to Divisions or Subsidiaries
IT812	Business Applications	Corporate	Time Tracking/Fixed	Distrigas* to Divisions or Subsidiaries
IT813	BIS Project Management	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
IT814	Solutions	Corporate	Time Tracking/Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG122	Manager of Gas Conversions	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
MG125	Engineering Manager	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
MG710	VP Transmission	Business Unit	Fixed	Assigned duties / Estimated time spent
MG713	President-FPU	Business Unit	N/A - Direct Charge	n/a
MG771	AVP-Customer Engagement & Operations	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG773	Sr. Manager CC-Back Office-Billing/Admin	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG774	Sr. Manager CC-Back Office-Collections	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG775	Director Planning & Analysis	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG776	Director Procedures & Training	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG777	VP-Sustainability & Organic Growth	Business Unit - Shared	Fixed	Roll up of Departments Managed + Estimated time spent
MG781	VP-Operations Services	Business Unit - Shared	Fixed	Distrigas* to Divisions or Subsidiaries
MG782	Sr. Manager CC-Front Office-Support	Business Unit - Shared	Fixed	DNGD & FL - 50% Avg Customers & 50% Avg 3 YR Margins
MG784	Energy Logistics	Business Unit - Shared	Fixed	Distrigas* to Divisions or Subsidiaries
MG901	Chief Executive Officer	Corporate	Fixed	Assigned duties / Estimated time spent

Chesapeake Utilities Corporation				
Florida Public Utilities -- Electric				
Department Strategy Methodology				
Dept #	Department Name	Type	TT/Fixed/Other	Allocation Basis - For Fixed or Other
MG902	Chief Operating Officer	Corporate	Fixed	Assigned duties / Estimated time spent
MG903	Chief Financial Officer	Corporate	Fixed	Roll up of Departments Managed + Estimated time spent
MG904	Controller	Corporate	Fixed	Roll up of Departments Managed + Estimated time spent
MG906	EVP & General Counsel	Corporate	Fixed	Assigned duties / Estimated time spent
MG907	Asst General Counsel	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
MG908	Chief Information Officer	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
MG909	Chief Human Resource Officer	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
MG913	Chief Accounting Officer	Corporate	Fixed	Roll up of Departments Managed + Estimated time spent
MG914	SVP Propane & Energy Delivery Devel	Corporate	Fixed	Roll up of Departments Managed + Estimated time spent
MG916	AVP-Enterprise Applications	Corporate	Time Tracking/Fixed	Distrigas* to Divisions or Subsidiaries
MG917	AVP-Risk Management	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
MK410	Utility Organic Growth	Business Unit	Fixed	Assigned duties / Estimated time spent
MK412	Energy Conservation	Business Unit	Time Tracking	n/a
MK700	Marketing Communications	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
MK701	Community Affairs	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
MK702	Creative Services	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
MK703	Marketing & Comm-Nat. Gas & Electric	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
MK704	Marketing & Comm-Bus. Development	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
MK710	Non-Utility Organic Growth	Business Unit	Fixed	Roll up of Departments Managed + Estimated time spent
OB301	PESCO Building	Business Unit	Fixed	Assigned duties / Estimated time spent
OB440	Marianna-NW	Business Unit	Fixed	Assigned duties / # of Customers
OB450	Fernandina Office-NE	Business Unit	N/A - Direct Charge	n/a
OB453	Florida Corporate Office	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
OB780	Ecoplex-Florida Customer Care	Business Unit - Shared	Fixed	FL - Avg 3-YR Margins
OB800	Silver Lake	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
OB803	Energy Lane	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
OB804	Newark	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
OB805	Middletown	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
OB806	Compass Pointe	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
OC413	SF Ops/Admin Center	Business Unit	Fixed	Assigned duties / # of Customers
OC441	NW Marianna Propane Operations	Business Unit	Fixed	Assigned duties / # of Customers
OC450	Fernandina Operations Center	Business Unit	Fixed	Assigned duties / # of Customers
OC453	Northeast Control Building	Business Unit	Fixed	Assigned duties / Estimated time spent
OP450	Gas Operations-Fernandina	Business Unit	Time Tracking	n/a
PM900	Project Management	Corporate	Time Tracking/Fixed	n/a
PU800	Purchasing	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
RA400	Regulatory Affairs-Distribution South	Business Unit	N/A - Direct Charge	n/a
RA711	Regulatory Affairs-Distribution	Business Unit	Fixed	Assigned duties / Estimated time spent
RA712	Regulatory Strategy & Alternative Energy	Business Unit	Fixed	Distrigas* to Divisions or Subsidiaries
RA901	VP-Regulatory Affairs	Corporate	Fixed	Assigned duties / Estimated time spent
RA902	Regulatory & Governmental Affairs	Corporate	Fixed	Assigned duties / Estimated time spent

Chesapeake Utilities Corporation				
Florida Public Utilities -- Electric				
Department Strategy Methodology				
Dept #	Department Name	Type	TT/Fixed/Other	Allocation Basis - For Fixed or Other
RA903	Regulatory Affairs & Bus. Transformation	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
RM800	Risk Management	Corporate	N/A - Direct Charge	n/a
RM840	Risk Management-Regulated	Corporate	N/A - Direct Charge	n/a
SC900	Security	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
SM400	Safety-FPU	Business Unit	Fixed	Assigned duties / Estimated time spent
SM800	Safety	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
SR770	System Replacement-Sh Svc	Business Unit - Shared	Fixed	DNGD & FL (NGD & Electric) Avg Customers
SR800	System Replacement-Corp Svc	Corporate	Fixed	DNGD & FL (NGD & Electric) Avg Customers
ST400	Storm Protection Plan	Business Unit	N/A - Direct Charge	n/a
SU900	Corporate Support	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries
TM900	Treasury Management	Corporate	Fixed	Distrigas* to Divisions or Subsidiaries/Estimated time spent
WH410	Warehouse-SF	Business Unit	Stores	Inventory movements
WH440	Warehouse-NW	Business Unit	Fixed/Stores	Fixed / Inventory movements
WH450	Warehouse-NE	Business Unit	Fixed/Stores	Fixed / Inventory movements

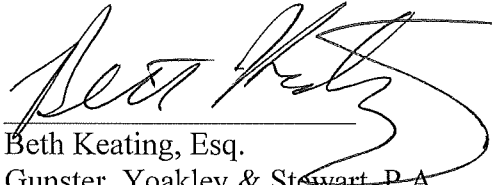
CERTIFICATE OF SERVICE

I HEREBY ATTEST that a true and correct copy of the foregoing has been served upon the following by Electronic Mail this 25th day of September, 2024:

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