Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Earned Return Summary
Test Period at Current Revenues

	System Total	Residential Service (0 - 240 Ccf)	Residential Service (241 - 1,000 Ccf)	Residential Service (1,001 Ccf+)	General Service (0 - 240 Ccf)	Transport Service (0 - 240 Ccf)	General Service (241 -1,000 Ccf)	Transport Service (241 -1,000 Ccf)	General Service (1,001 - 2,400 Ccf)	Transport Service (1,001 - 2,400 Ccf)	General Service (2,401 - 10,000 Ccf)	Transport Service (2,401 - 10,000 Ccf)
REVENUES	$ 15,477,688	$ 1,190,207	$ 8,672,390	$ 1,082,364	$ 168,642	$ 2,807	$ 505,528	$ 5,865	$ 394,882	$ 18,951	$ 788,595	$ 91,958
EXPENSES												
O & M Expense	$ 3,206,033	$ 440,341	$ 1,950,807	$ 170,206	$ 62,210	$ 4,036	$ 118,226	$ 5,253	$ 59,889	$ 11,048	$ 114,596	$ 26,535
Miscellaneous Fee Expense	$ 103,731	$ 15,580	$ 67,498	$ 5,746	$ 2,790	$ 52	$ 5,176	$ 62	$ 2,500	$ 125	$ 2,552	$ 249
A & G Expense	$ 3,944,178	$ 539,924	$ 2,408,751	$ 211,268	$ 80,242	$ 1,311	$ 153,449	$ 1,719	$ 78,597	$ 3,781	$ 169,301	$ 15,856
Depreciation Expense	$ 2,382,025	$ 323,555	$ 1,433,449	$ 122,824	$ 49,826	$ 859	$ 94,782	$ 1,120	$ 47,873	$ 2,445	$ 115,613	$ 11,103
Total Expenses	*$ 9,635,966*	*$ 1,319,399*	*$ 5,860,505*	*$ 510,043*	*$ 195,068*	*$ 6,258*	*$ 371,634*	*$ 8,153*	*$ 188,859*	*$ 17,399*	*$ 402,061*	*$ 53,742*
INTEREST ON CUSTOMER DEPOSITS	$ 38,851	$ 6,407	$ 27,751	$ 2,362	$ 451	$ 8	$ 839	$ 12	$ 404	$ 19	$ 412	$ 39
TAXES (other than income)	$ 1,349,426	$ 165,506	$ 794,237	$ 76,784	$ 26,046	$ 435	$ 52,694	$ 575	$ 30,084	$ 1,285	$ 74,384	$ 5,828
OPERATING INCOME BEFORE INTEREST & TAXES	$ 4,453,445	$ (301,105)	$ 1,989,897	$ 493,175	$ (52,922)	$ (3,894)	$ 80,361	$ (2,875)	$ 175,535	$ 248	$ 311,738	$ 32,349
ADJ. OPERATING INCOME BEFORE INT. & TAXES	$ 4,453,445	$ (301,105)	$ 1,989,897	$ 493,175	$ (52,922)	$ (3,894)	$ 80,361	$ (2,875)	$ 175,535	$ 248	$ 311,738	$ 32,349
INCOME TAX ADJUSTMENTS												
Interest Expense	$ (1,115,888)	$ (136,010)	$ (647,461)	$ (61,446)	$ (23,013)	$ (393)	$ (46,396)	$ (512)	$ (26,042)	$ (1,116)	$ (66,780)	$ (5,348)
Total Timing Difference	$ (40,114)	$ (78,873)	$ (93,027)	$ 27,966	$ (13,549)	$ (258)	$ (11,888)	$ (337)	$ 9,416	$ (735)	$ 42,523	$ (3,077)
Net Adjustments	*$ (1,156,002)*	*$ (214,883)*	*$ (740,488)*	*$ (33,479)*	*$ (36,562)*	*$ (650)*	*$ (58,284)*	*$ (848)*	*$ (16,626)*	*$ (1,851)*	*$ (24,257)*	*$ (8,426)*
TAXABLE INCOME	$ 3,297,443	$ (515,989)	$ 1,249,409	$ 459,695	$ (89,484)	$ (4,544)	$ 22,077	$ (3,723)	$ 158,909	$ (1,603)	$ 287,481	$ 23,923
INCOME TAXES												
Effective Tax Rate	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%
Current Income Taxes	$ 1,340,576	$ (209,775)	$ 507,947	$ 186,889	$ (36,380)	$ (1,847)	$ 8,975	$ (1,514)	$ 64,604	$ (652)	$ 116,875	$ 9,726
Deferred Income Taxes	$ 26,943	$ 33,472	$ 44,089	$ (10,832)	$ 5,719	$ 108	$ 5,237	$ 142	$ (3,621)	$ 310	$ (16,700)	$ 1,307
Total Income Taxes	*$ 1,367,519*	*$ (176,303)*	*$ 552,036*	*$ 176,057*	*$ (30,661)*	*$ (1,739)*	*$ 14,213*	*$ (1,372)*	*$ 60,983*	*$ (342)*	*$ 100,175*	*$ 11,033*
OPERATING INCOME	$ 3,085,927	$ (124,802)	$ 1,437,861	$ 317,118	$ (22,261)	$ (2,155)	$ 66,149	$ (1,503)	$ 114,552	$ 590	$ 211,563	$ 21,316
RATE BASE	$ 43,419,770	$ 5,292,215	$ 25,193,043	$ 2,390,887	$ 895,452	$ 15,279	$ 1,805,306	$ 19,913	$ 1,013,324	$ 43,406	$ 2,598,451	$ 208,111
Earned Return	***7.11%***	***-2.36%***	***5.71%***	***13.26%***	***-2.49%***	***-14.10%***	***3.66%***	***-7.55%***	***11.30%***	***1.36%***	***8.14%***	***10.24%***

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Earned Return Summary
Test Period at Current Revenues

	System Total	General Service (10,001 - 25,000 Ccf)	Transport Service (10,001 - 25,000 Ccf)	General Service (25,001 - 100,000 Ccf)	Transport Service (25,001 - 100,000 Ccf)	General Service (100,001 Ccf +)	Transport Service (100,001 Ccf +)	Interruptible Transport Service	Natural Gas Vehicles	Gas Lighting	Off-System and Other	Shipper Admin Svc	Shipper Admin & Billing Svc
REVENUES	$ 15,477,688	$ 436,267	$ 180,994	$ 412,681	$ 179,368	$ -	$ 755,080	$ 574,853	$ 1,375	$ 1,379	$ 13,502	$ -	$ -
EXPENSES													
O & M Expense	$ 3,206,033	$ 52,938	$ 26,717	$ 41,848	$ 25,577	$ -	$ 43,961	$ 26,898	$ 172	$ 569	$ -	$ 7,603	$ 16,603
Miscellaneous Fee Expense	$ 103,731	$ 716	$ 197	$ 270	$ 114	$ -	$ 104	$ -	$ -	$ -	$ -	$ -	$ -
A & G Expense	$ 3,944,178	$ 82,921	$ 22,117	$ 62,758	$ 26,298	$ -	$ 52,273	$ 32,714	$ 209	$ 688	$ -	$ -	$ -
Depreciation Expense	$ 2,382,025	$ 61,733	$ 16,902	$ 41,049	$ 17,506	$ -	$ 25,197	$ 15,606	$ 135	$ 450	$ -	$ -	$ -
Total Expenses	*$ 9,635,966*	*$ 198,308*	*$ 65,933*	*$ 145,925*	*$ 69,496*	*$ -*	*$ 121,535*	*$ 75,218*	*$ 516*	*$ 1,708*	*$ -*	*$ 7,603*	*$ 16,603*
INTEREST ON CUSTOMER DEPOSITS	$ 38,851	$ 117	$ 31										
TAXES (other than income)	$ 1,349,426	$ 42,948	$ 8,655	$ 34,252	$ 9,130	$ -	$ 16,342	$ 9,939	$ 68	$ 213	$ 19	$ -	$ -
OPERATING INCOME BEFORE INTEREST & TAXES	$ 4,453,445	$ 194,894	$ 106,375	$ 232,504	$ 100,742	$ -	$ 617,203	$ 489,696	$ 791	$ (542)	$ 13,483	$ (7,603)	$ (16,603)
ADJ. OPERATING INCOME BEFORE INT. & TAXES	$ 4,453,445	$ 194,894	$ 106,375	$ 232,504	$ 100,742	$ -	$ 617,203	$ 489,696	$ 791	$ (542)	$ 13,483	$ (7,603)	$ (16,603)
INCOME TAX ADJUSTMENTS													
Interest Expense	$ (1,115,888)	$ (38,181)	$ 8,123	$ 28,173	$ 8,095	$ -	$ 11,864	$ 6,809	$ 53	$ 171	$ -	$ -	$ -
Total Timing Difference	$ (40,114)	$ 45,607	$ (4,459)	$ 59,193	$ (4,858)	$ -	$ (8,502)	$ (5,129)	$ (24)	$ (104)	$ -	$ -	$ -
Net Adjustments	*$ (1,156,002)*	*$ 7,426*	*$ 3,665*	*$ 87,366*	*$ 3,237*	*$ -*	*$ 3,362*	*$ 1,680*	*$ 29*	*$ 67*	*$ -*	*$ -*	*$ -*
TAXABLE INCOME	$ 3,297,443	$ 202,320	$ 110,040	$ 319,870	$ 103,979	$ -	$ 620,565	$ 491,376	$ 819	$ (475)	$ 13,483	$ (7,603)	$ (16,603)
INCOME TAXES													
Effective Tax Rate	40.655%	40.655%	40.655%	40.655%	40.655%	0.000%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%
Current Income Taxes	$ 1,340,576	$ 82,253	$ 44,737	$ 130,043	$ 42,273	$ -	$ 252,291	$ 199,769	$ 333	$ (193)	$ 5,481	$ (3,091)	$ (6,750)
Deferred Income Taxes	$ 26,943	$ (18,213)	$ (4,459)	$ 59,193	$ (4,858)	$ -	$ (8,502)	$ (5,129)	$ (24)	$ (104)	$ -	$ -	$ -
Total Income Taxes	*$ 1,367,519*	*$ 64,040*	*$ 40,278*	*$ 189,236*	*$ 37,415*	*$ -*	*$ 243,789*	*$ 194,640*	*$ 309*	*$ (297)*	*$ 5,481*	*$ (3,091)*	*$ (6,750)*
OPERATING INCOME	$ 3,085,927	$ 130,854	$ 66,097	$ 43,268	$ 63,328	$ -	$ 373,414	$ 295,056	$ 481	$ (245)	$ 8,001	$ (4,512)	$ (9,853)
RATE BASE	$ 43,419,770	$ 1,485,637	$ 315,590	$ 1,094,534	$ 314,475	$ -	$ 460,913	$ 264,534	$ 2,043	$ 6,656	$ -	$ -	$ -
Earned Return	***7.11%***	***8.81%***	***20.94%***	***3.95%***	***20.14%***	***0.00%***	***81.02%***	***111.54%***	***23.56%***	***-3.68%***	***0.00%***	***0.00%***	***0.00%***

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Revenue Requirement Summary

Test Period at Current Revenues

	System Total	Residential Service (0 - 240 Ccf)	Residential Service (241 - 1,000 Ccf)	Residential Service (1,001 Ccf +)	General Service (0 - 240 Ccf)	Transport Service (0 - 240 Ccf)	General Service (241 -1,000 Ccf)	Transport Service (241 -1,000 Ccf)	General Service (1,001 - 2,400 Ccf)	Transport Service (1,001 - 2,400 Ccf)	General Service (2,401 - 10,000 Ccf)	Transport Service (2,401 - 10,000 Ccf)	General Service (10,001 - 26,000 Ccf)	Transport Service (10,001 - 26,000 Ccf)
RATE BASE	$ 43,419,770	$ 5,292,215	$ 25,193,043	$ 2,390,887	$ 895,452	$ 15,279	$ 1,805,306	$ 19,913	$ 1,013,324	$ 43,406	$ 2,598,451	$ 208,111	$ 1,485,637	$ 315,590
CURRENT RATE OF RETURN	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%
RETURN ALLOWANCE	$ 3,084,375	$ 375,939	$ 1,789,618	$ 169,840	$ 63,609	$ 1,085	$ 128,242	$ 1,415	$ 71,983	$ 3,083	$ 184,584	$ 14,783	$ 105,534	$ 22,418
INCOME TAXES														
Interest Expense	$ (1,115,888)	$ (136,010)	$ (647,461)	$ (61,446)	$ (23,013)	$ (393)	$ (46,396)	$ (512)	$ (26,042)	$ (1,116)	$ (66,780)	$ (5,348)	$ (38,181)	$ (8,111)
Timing Differences	(40,114)	(78,873)	(93,027)	27,966	(13,549)	(258)	(11,888)	(337)	9,416	(735)	42,523	(3,077)	45,607	(4,459)
Total Tax Adjustments	$ (1,156,002)	$ (214,883)	$ (740,488)	$ (33,479)	$ (36,562)	$ (650)	$ (58,284)	$ (848)	$ (16,626)	$ (1,851)	$ (24,257)	$ (8,426)	$ 7,426	$ (12,569)
Composite Tax Rate	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%	40.655%
Income Taxes - Current	$ 1,339,512	$ 133,263	$ 748,922	$ 85,995	$ 22,447	$ 372	$ 51,513	$ 485	$ 35,442	$ 1,056	$ 98,393	$ 5,251	$ 64,908	$ 8,051
Income Taxes - Deferred	$ 26,943	$ 33,472	$ 44,089	$ (10,832)	$ 5,719	$ 108	$ 5,237	$ 142	$ (3,621)	$ 310	$ (16,700)	$ 1,307	$ (18,213)	$ 1,903
Total Income Taxes	$ 1,366,455	$ 166,735	$ 793,011	$ 75,163	$ 28,166	$ 480	$ 56,750	$ 626	$ 31,820	$ 1,366	$ 81,693	$ 6,558	$ 46,695	$ 9,953
EXPENSES														
O & M Expense	$ 3,206,033	$ 440,341	$ 1,950,807	$ 170,206	$ 62,210	$ 4,036	$ 118,226	$ 5,253	$ 59,889	$ 11,048	$ 114,596	$ 26,535	$ 52,938	$ 26,717
Miscellaneous Fee Expense	$ 103,731	$ 15,580	$ 67,498	$ 5,746	$ 2,790	$ 52	$ 5,176	$ 62	$ 2,500	$ 125	$ 2,552	$ 249	$ 716	$ 197
A & G Expense	$ 3,944,178	$ 539,924	$ 2,408,751	$ 211,268	$ 80,242	$ 1,311	$ 153,449	$ 1,719	$ 78,597	$ 3,781	$ 169,301	$ 15,856	$ 82,921	$ 22,117
Depreciation Expense	$ 2,382,025	$ 323,555	$ 1,433,449	$ 122,824	$ 49,826	$ 859	$ 94,782	$ 1,120	$ 47,873	$ 2,445	$ 115,613	$ 11,103	$ 61,733	$ 16,902
Interest on Customer Deposits	$ 38,851	$ 6,407	$ 27,751	$ 2,362	$ 451	$ 8	$ 839	$ 12	$ 404	$ 19	$ 412	$ 39	$ 117	$ 31
Taxes Other than Income	$ 1,349,426	$ 165,506	$ 794,237	$ 76,784	$ 26,045	$ 435	$ 52,694	$ 575	$ 30,084	$ 1,285	$ 74,384	$ 5,828	$ 42,948	$ 8,655
REVENUE REQUIREMENT														
Total Expenses	$ 11,024,243	$ 1,491,312	$ 6,682,493	$ 589,189	$ 221,564	$ 6,701	$ 425,167	$ 8,740	$ 219,347	$ 18,703	$ 476,857	$ 59,609	$ 241,373	$ 74,619
Total Income Taxes	$ 1,366,455	$ 166,735	$ 793,011	$ 75,163	$ 28,166	$ 480	$ 56,750	$ 626	$ 31,820	$ 1,366	$ 81,693	$ 6,558	$ 46,695	$ 9,953
Total Return on Rate Base	$ 3,084,375	$ 375,939	$ 1,789,618	$ 169,840	$ 63,609	$ 1,085	$ 128,242	$ 1,415	$ 71,983	$ 3,083	$ 184,584	$ 14,783	$ 105,534	$ 22,418
Total Revenue Requirement	*$ 15,475,073*	*$ 2,033,986*	*$ 9,265,122*	*$ 834,191*	*$ 313,340*	*$ 8,267*	*$ 610,159*	*$ 10,781*	*$ 323,150*	*$ 23,153*	*$ 743,134*	*$ 80,951*	*$ 393,602*	*$ 106,991*
less: Miscellaneous Fee Revenue	*$ (103,731)*	*$ (15,580)*	*$ (67,498)*	*$ (5,746)*	*$ (2,790)*	*$ (52)*	*$ (5,176)*	*$ (62)*	*$ (2,500)*	*$ (125)*	*$ (2,552)*	*$ (249)*	*$ (716)*	*$ (197)*
Remaining Revenue Requirement	*$ 15,371,342*	*$ 2,018,406*	*$ 9,197,624*	*$ 828,445*	*$ 310,550*	*$ 8,215*	*$ 604,983*	*$ 10,719*	*$ 320,650*	*$ 23,028*	*$ 740,582*	*$ 80,702*	*$ 392,886*	*$ 106,794*
Unit Cost (Revenue Req. per Mcf)	*$ 3.6867*	*$ 18.8342*	*$ 6.0649*	*$ 2.9866*	*$ 39.2952*	*$ 68.4553*	*$ 8.5244*	*$ 13.2992*	*$ 3.2644*	*$ 5.0170*	*$ 2.4147*	*$ 2.5032*	*$ 1.5695*	*$ 1.4884*

Revenue Requirement Summary

Test Period at Current Revenues

	System Total	General Service (26,001 - 100,000 Ccf)	Transport Service (26,001 - 100,000 Ccf)	General Service (100,001 Ccf +)	Transport Service (100,001 Ccf +)	Interruptible Transport Service	Natural Gas Vehicles	Gas Lighting	Off-System and Other	Shipper Admin Svc	Shipper Admin & Billing Svc
RATE BASE	$ 43,419,770	$ 1,094,534	$ 314,475	$ -	$ 460,913	$ 264,534	$ 2,043	$ 6,656	$ -	$ -	$ -
CURRENT RATE OF RETURN	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%
RETURN ALLOWANCE	$ 3,084,375	$ 77,752	$ 22,339	$ -	$ 32,741	$ 18,791	$ 145	$ 473	$ -	$ -	$ -
INCOME TAXES											
Interest Expense	$ (1,115,888)	$ (28,130)	$ (8,082)	$ -	$ (11,845)	$ (6,799)	$ (53)	$ (171)	$ -	$ -	$ -
Timing Differences	(40,114)	59,193	(4,858)	-	(8,502)	(5,129)	(24)	(104)	-	-	-
Total Tax Adjustments	$ (1,156,002)	$ 31,063	$ (12,940)	$ -	$ (20,347)	$ (11,928)	$ (76)	$ (275)	$ -	$ -	$ -
Composite Tax Rate	40.655%	40.655%	40.655%		40.655%	40.655%	40.655%	40.655%			
Income Taxes - Current	$ 1,339,512	$ 58,204	$ 7,854	$ -	$ 10,949	$ 6,186	$ 54	$ 166	$ -	$ -	$ -
Income Taxes - Deferred	$ 26,943	$ (23,852)	$ 2,065	$ -	$ 3,588	$ 2,166	$ 10	$ 45	$ -	$ -	$ -
Total Income Taxes	$ 1,366,455	$ 34,352	$ 9,919	$ -	$ 14,538	$ 8,352	$ 65	$ 211	$ -	$ -	$ -
EXPENSES											
O & M Expense	$ 3,206,033	$ 41,848	$ 25,577	$ -	$ 43,961	$ 26,898	$ 172	$ 569	$ -	$ 7,603	$ 16,603
Miscellaneous Fee Expense	$ 103,731	$ 270	$ 114	$ -	$ 104	$ -	$ -	$ -	$ -	$ -	
A & G Expense	$ 3,944,178	$ 62,758	$ 26,298	$ -	$ 52,273	$ 32,714	$ 209	$ 688	$ -	$ -	
Depreciation Expense	$ 2,382,025	$ 41,049	$ 17,506	$ -	$ 25,197	$ 15,606	$ 135	$ 450	$ -	$ -	
Interest on Customer Deposits	$ 38,851	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Taxes Other than Income	$ 1,349,426	$ 34,252	$ 9,130	$ -	$ 16,342	$ 9,939	$ 68	$ 213	$ 19	$ -	
REVENUE REQUIREMENT											
Total Expenses	$ 11,024,243	$ 180,177	$ 78,626	$ -	$ 137,877	$ 85,157	$ 584	$ 1,921	$ 19	$ 7,603	$ 16,603
Total Income Taxes	$ 1,366,455	$ 34,352	$ 9,919	$ -	$ 14,538	$ 8,352	$ 65	$ 211	$ -	$ -	
Total Return on Rate Base	$ 3,084,375	$ 77,752	$ 22,339	$ -	$ 32,741	$ 18,791	$ 145	$ 473	$ -	$ -	
Total Revenue Requirement	***$ 15,475,073***	***$ 292,281***	***$ 110,884***	***$ -***	***$ 185,157***	***$ 112,301***	***$ 794***	***$ 2,605***	***$ 19***	***$ 7,603***	***$ 16,603***
less: Miscellaneous Fee Revenue	***$ (103,731)***	***$ (270)***	***$ (114)***	***$ -***	***$ (104)***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Remaining Revenue Requirement	***$ 15,371,342***	***$ 292,011***	***$ 110,770***	***$ -***	***$ 185,053***	***$ 112,301***	***$ 794***	***$ 2,605***	***$ 19***	***$ 7,603***	***$ 16,603***
Unit Cost (Revenue Req. per Mcf)	***$ 3.6867***	***$ 1.0424***	***$ 0.9169***	***$ -***	***$ 0.2674***	***$ 0.3687***	***$ 7.1557***	***$ 15.5060***	***$ -***	***$ -***	***$ -***

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functional Rate Base

Test Period at Current Revenues

	System Total	Residential Service (0 - 240 Ccf)	Residential Service (241 - 1,000 Ccf)	Residential Service (1,001 Ccf +)	General Service (0 - 240 Ccf)	Transport Service (0 - 240 Ccf)	General Service (241 -1,000 Ccf)	Transport Service (241 -1,000 Ccf)	General Service (1,001 - 2,400 Ccf)	Transport Service (1,001 - 2,400 Ccf)	General Service (2,401 - 10,000 Ccf)	Transport Service (2,401 - 10,000 Ccf)	General Service (10,001 - 25,000 Ccf)	Transport Service (10,001 - 25,000 Ccf)
Gas Supply														
Demand	$ 2,187,017	$ 205,402	$ 1,007,518	$ 86,546	$ 39,460	$ 689	$ 81,091	$ 900	$ 46,716	$ 2,278	$ 242,902	$ 22,828	$ 186,493	$ 50,953
Commodity	$ 4,755,374	$ 202,904	$ 2,557,522	$ 448,068	$ 19,171	$ 98	$ 135,605	$ 128	$ 168,567	$ 323	$ 464,516	$ 3,233	$ 359,669	$ 7,216
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ 6,942,392	$ 408,306	$ 3,565,040	$ 534,614	$ 58,631	$ 786	$ 216,696	$ 1,028	$ 215,283	$ 2,600	$ 707,418	$ 26,061	$ 546,162	$ 58,169
Distribution														
Demand	$ 7,602,298	$ 688,839	$ 3,454,740	$ 308,062	$ 131,382	$ 2,309	$ 274,113	$ 3,044	$ 162,350	$ 7,917	$ 828,381	$ 78,124	$ 637,179	$ 174,368
Commodity	$ 41,593	$ 1,069	$ 15,128	$ 2,767	$ 79	$ 1	$ 708	$ 8	$ 980	$ 46	$ 3,060	$ 322	$ 2,497	$ 716
Customer	$ 29,018,017	$ 4,223,060	$ 18,284,018	$ 1,556,151	$ 709,229	$ 12,179	$ 1,320,902	$ 15,859	$ 638,177	$ 33,110	$ 1,062,688	$ 104,166	$ 300,850	$ 82,613
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ 36,661,908	$ 4,912,968	$ 21,753,887	$ 1,866,980	$ 840,690	$ 14,489	$ 1,595,724	$ 18,911	$ 801,507	$ 41,073	$ 1,894,129	$ 182,612	$ 940,526	$ 257,697
Customer Acct/Billing														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ (403,716)	$ (64,063)	$ (277,490)	$ (23,610)	$ (7,624)	$ (32)	$ (14,097)	$ (73)	$ (6,830)	$ (365)	$ (6,536)	$ (751)	$ (2,014)	$ (424)
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ (403,716)	$ (64,063)	$ (277,490)	$ (23,610)	$ (7,624)	$ (32)	$ (14,097)	$ (73)	$ (6,830)	$ (365)	$ (6,536)	$ (751)	$ (2,014)	$ (424)
Customer Services														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 219,187	$ 35,005	$ 151,605	$ 12,903	$ 3,755	$ 36	$ 6,984	$ 47	$ 3,364	$ 98	$ 3,441	$ 188	$ 963	$ 148
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ 219,187	$ 35,005	$ 151,605	$ 12,903	$ 3,755	$ 36	$ 6,984	$ 47	$ 3,364	$ 98	$ 3,441	$ 188	$ 963	$ 148
Transportation Service														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL														
Demand	$ 9,789,315	$ 894,241	$ 4,462,258	$ 394,608	$ 170,842	$ 2,997	$ 355,204	$ 3,944	$ 209,066	$ 10,195	$ 1,071,283	$ 100,953	$ 823,672	$ 225,321
Commodity	$ 4,796,967	$ 203,973	$ 2,572,650	$ 450,835	$ 19,250	$ 99	$ 136,313	$ 136	$ 169,547	$ 368	$ 467,576	$ 3,554	$ 362,166	$ 7,931
Customer	$ 28,833,487	$ 4,194,001	$ 18,156,134	$ 1,545,444	$ 705,361	$ 12,183	$ 1,313,789	$ 15,833	$ 634,711	$ 32,843	$ 1,059,592	$ 103,603	$ 299,799	$ 82,337
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL RATE BASE	***$ 43,419,770***	***$ 5,292,215***	***$ 25,193,043***	***$ 2,390,887***	***$ 895,452***	***$ 15,279***	***$ 1,805,306***	***$ 19,913***	***$ 1,013,324***	***$ 43,406***	***$ 2,598,451***	***$ 208,111***	***$ 1,485,637***	***$ 315,590***

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functional Rate Base
Test Period at Current Revenues

	System Total	General Service (26,001 - 100,000 Ccf)	Transport Service (26,001 - 100,000 Ccf)	General Service (100,001 Ccf +)	Transport Service (100,001 Ccf +)	Interruptible Transport Service	Natural Gas Vehicles	Gas Lighting	Off-System and Other	Shipper Admin Svc	Shipper Admin & Billing Svc
Gas Supply											
Demand	$ 2,187,017	$ 105,826	$ 43,697	$ -	$ 63,716	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ 4,755,374	$ 372,909	$ 6,188	$ -	$ 9,023	$ -	$ 90	$ 147	$ -	$ -	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *6,942,392*	$ *478,735*	$ *49,885*	$ -	$ *72,741*	$ -	$ *90*	$ *147*	$ -	$ -	$ -
Distribution											
Demand	$ 7,602,298	$ 373,712	$ 154,064	$ -	$ 266,209	$ 57,503	$ -	$ -	$ -	$ -	$ -
Commodity	$ 41,593	$ 2,794	$ 1,205	$ -	$ 7,171	$ 3,039	$ 1	$ 2	$ -	$ -	$ -
Customer	$ 29,018,017	$ 238,882	$ 109,243	$ -	$ 114,771	$ 203,842	$ 1,910	$ 6,365	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *36,661,908*	$ *615,389*	$ *264,512*	$ -	$ *388,152*	$ *264,384*	$ *1,911*	$ *6,367*	$ -	$ -	$ -
Customer Acct/Billing											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ (403,716)	$ 51	$ (13)	$ -	$ (57)	$ 110	$ 23	$ 78	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *(403,716)*	$ *51*	$ *(13)*	$ -	$ *(57)*	$ *110*	$ *23*	$ *78*	$ -	$ -	$ -
Customer Services											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 219,187	$ 359	$ 90	$ -	$ 76	$ 40	$ 19	$ 64	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *219,187*	$ *359*	$ *90*	$ -	$ *76*	$ *40*	$ *19*	$ *64*	$ -	$ -	$ -
Transportation Service											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL											
Demand	$ 9,789,315	$ 479,538	$ 197,761	$ -	$ 329,927	$ 57,503	$ -	$ -	$ -	$ -	$ -
Commodity	$ 4,796,967	$ 375,703	$ 7,393	$ -	$ 16,195	$ 3,039	$ 91	$ 148	$ -	$ -	$ -
Customer	$ 28,833,487	$ 239,293	$ 109,321	$ -	$ 114,791	$ 203,992	$ 1,952	$ 6,507	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL RATE BASE	$ ***43,419,770***	$ ***1,094,534***	$ ***314,475***	$ -	$ ***460,913***	$ ***264,534***	$ ***2,043***	$ ***6,658***	$ -	$ -	$ -

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functional Revenue Requirement (Inclusive of Miscellaneous Fee Revenue)

Test Period at Current Revenues

	System Total	Residential Service (0 - 240 Ccf)	Residential Service (241 - 1,000 Ccf)	Residential Service (1,001 Ccf +)	General Service (0 - 240 Ccf)	Transport Service (0 - 240 Ccf)	General Service (241 -1,000 Ccf)	Transport Service (241 -1,000 Ccf)	General Service (1,001 - 2,400 Ccf)	Transport Service (1,001 - 2,400 Ccf)	General Service (2,401 - 10,000 Ccf)	Transport Service (2,401 - 10,000 Ccf)	General Service (10,001 - 25,000 Ccf)	Transport Service (10,001 - 25,000 Ccf)
Gas Supply														
Demand	$ 483,813	$ 45,439	$ 222,884	$ 19,146	$ 8,729	$ 152	$ 17,939	$ 199	$ 10,335	$ 504	$ 53,735	$ 5,050	$ 41,256	$ 11,272
Commodity	$ 520,549	$ 22,799	$ 279,075	$ 48,421	$ 2,259	$ 14	$ 14,942	$ 18	$ 18,291	$ 46	$ 51,002	$ 466	$ 39,482	$ 1,040
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *1,004,363*	$ *68,238*	$ *501,959*	$ *67,567*	$ *10,989*	$ *166*	$ *32,881*	$ *218*	$ *28,625*	$ *550*	$ *104,737*	$ *5,516*	$ *80,738*	$ *12,312*
Distribution														
Demand	$ 2,115,201	$ 191,800	$ 959,981	$ 85,317	$ 36,607	$ 643	$ 76,268	$ 847	$ 45,058	$ 2,197	$ 230,299	$ 21,713	$ 177,113	$ 48,461
Commodity	$ 250,825	$ 6,447	$ 91,232	$ 16,687	$ 475	$ 7	$ 4,269	$ 48	$ 5,909	$ 276	$ 18,450	$ 1,940	$ 15,059	$ 4,316
Customer	$ 8,979,467	$ 1,305,367	$ 5,651,763	$ 481,013	$ 212,654	$ 3,660	$ 395,868	$ 4,754	$ 191,529	$ 9,928	$ 326,310	$ 31,980	$ 95,017	$ 26,100
Revenue	$ 175,186	$ 7,836	$ 92,571	$ 16,142	$ 796	$ 7	$ 4,523	$ 15	$ 5,612	$ 58	$ 15,826	$ 251	$ 12,394	$ 365
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *11,520,679*	$ *1,511,450*	$ *6,795,546*	$ *599,159*	$ *250,532*	$ *4,317*	$ *480,929*	$ *5,665*	$ *248,109*	$ *12,460*	$ *590,885*	$ *55,882*	$ *299,583*	$ *79,242*
Customer Acct/Billing														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 2,101,896	$ 333,158	$ 1,442,939	$ 122,810	$ 37,704	$ 661	$ 70,112	$ 846	$ 33,772	$ 1,728	$ 34,585	$ 3,338	$ 9,661	$ 2,651
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *2,101,896*	$ *333,158*	$ *1,442,939*	$ *122,810*	$ *37,704*	$ *661*	$ *70,112*	$ *846*	$ *33,772*	$ *1,728*	$ *34,585*	$ *3,338*	$ *9,661*	$ *2,651*
Customer Services														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 659,379	$ 105,560	$ 457,180	$ 38,910	$ 11,324	$ 29	$ 21,062	$ 38	$ 10,144	$ 79	$ 10,376	$ 152	$ 2,904	$ 120
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *659,379*	$ *105,560*	$ *457,180*	$ *38,910*	$ *11,324*	$ *29*	$ *21,062*	$ *38*	$ *10,144*	$ *79*	$ *10,376*	$ *152*	$ *2,904*	$ *120*
Transportation Service														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 76,026	$ -	$ -	$ -	$ -	$ 3,041	$ -	$ 3,953	$ -	$ 8,211	$ -	$ 15,813	$ -	$ 12,468
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *85,026*	$ -	$ -	$ -	$ -	$ *3,041*	$ -	$ *3,953*	$ -	$ *8,211*	$ -	$ *15,813*	$ -	$ *12,468*
TOTAL														
Demand	$ 2,599,015	$ 237,240	$ 1,182,864	$ 104,463	$ 45,336	$ 795	$ 94,207	$ 1,046	$ 55,393	$ 2,701	$ 284,034	$ 26,763	$ 218,369	$ 59,733
Commodity	$ 771,374	$ 29,246	$ 370,307	$ 65,108	$ 2,735	$ 21	$ 19,212	$ 67	$ 24,200	$ 323	$ 69,452	$ 2,405	$ 54,541	$ 5,356
Customer	$ 11,816,768	$ 1,744,085	$ 7,551,882	$ 642,732	$ 261,683	$ 7,391	$ 487,042	$ 9,591	$ 235,445	$ 19,946	$ 371,270	$ 51,283	$ 107,582	$ 41,339
Revenue	$ 175,186	$ 7,836	$ 92,571	$ 16,142	$ 796	$ 7	$ 4,523	$ 15	$ 5,612	$ 58	$ 15,826	$ 251	$ 12,394	$ 365
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue Requirement	$ ***16,371,342***	$ ***2,018,406***	$ ***9,197,624***	$ ***828,445***	$ ***310,550***	$ ***8,215***	$ ***604,983***	$ ***10,719***	$ ***320,650***	$ ***23,028***	$ ***740,582***	$ ***80,702***	$ ***392,886***	$ ***106,794***

Functional Revenue Requirement (Inclusive of Mi
Test Period at Current Revenues

	System Total	General Service (25,001 - 100,000 Ccf)	Transport Service (25,001 - 100,000 Ccf)	General Service (100,001 Ccf +)	Transport Service (100,001 Ccf +)	Interruptible Transport Service	Natural Gas Vehicles	Gas Lighting	Off-System and Other	Shipper Admin Svc	Shipper Admin & Billing Svc
Gas Supply											
Demand	$ 483,813	$ 23,411	$ 9,667	$ -	$ 14,096	$ -	$ -	$ -	$ -	$ -	
Commodity	$ 520,549	$ 40,476	$ 892	$ -	$ 1,300	$ -	$ 10	$ 16	$ -	$ -	
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Sub-total	*$ 1,004,363*	*$ 63,887*	*$ 10,558*	*$ -*	*$ 15,396*	*$ -*	*$ 10*	*$ 16*	*$ -*	*$ -*	
Distribution											
Demand	$ 2,115,201	$ 103,806	$ 42,704	$ -	$ 72,769	$ 19,618	$ -	$ -	$ -	$ -	
Commodity	$ 250,825	$ 16,852	$ 7,267	$ -	$ 43,247	$ 18,324	$ 7	$ 10	$ -	$ -	
Customer	$ 8,979,467	$ 88,776	$ 40,399	$ -	$ 43,227	$ 68,618	$ 578	$ 1,926	$ -	$ -	
Revenue	$ 175,186	$ 13,907	$ 535	$ -	$ 2,586	$ 1,725	$ 7	$ 11	$ 19	$ -	
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Sub-total	*$ 11,520,679*	*$ 223,341*	*$ 90,905*	*$ -*	*$ 161,829*	*$ 108,285*	*$ 592*	*$ 1,947*	*$ 19*	*$ -*	
Customer Acct/Billing											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Customer	$ 2,101,896	$ 3,698	$ 1,632	$ -	$ 1,380	$ 639	$ 135	$ 449	$ -	$ -	
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Sub-total	*$ 2,101,896*	*$ 3,698*	*$ 1,632*	*$ -*	*$ 1,380*	*$ 639*	*$ 135*	*$ 449*	*$ -*	*$ -*	
Customer Services											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Customer	$ 659,379	$ 1,084	$ 73	$ -	$ 61	$ 32	$ 58	$ 194	$ -	$ -	
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-
Sub-total	*$ 659,379*	*$ 1,084*	*$ 73*	*$ -*	*$ 61*	*$ 32*	*$ 58*	*$ 194*	*$ -*	*$ -*	
Transportation Service											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Customer	$ 76,026	$ -	$ 7,603	$ -	$ 6,386	$ 3,345	$ -	$ -	$ -	$ 7,603	$ 7,603
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,000
Sub-total	*$ 85,026*	*$ -*	*$ 7,603*	*$ -*	*$ 6,386*	*$ 3,345*	*$ -*	*$ -*	*$ -*	*$ 7,603*	*$ 16,603*
TOTAL											
Demand	$ 2,599,015	$ 127,217	$ 52,370	$ -	$ 86,865	$ 19,618	$ -	$ -	$ -	$ -	
Commodity	$ 771,374	$ 57,328	$ 8,159	$ -	$ 44,548	$ 18,324	$ 16	$ 26	$ -	$ -	
Customer	$ 11,816,768	$ 93,558	$ 49,706	$ -	$ 51,054	$ 72,634	$ 771	$ 2,568	$ -	$ 7,603	$ 7,603
Revenue	$ 175,186	$ 13,907	$ 535	$ -	$ 2,586	$ 1,725	$ 7	$ 11	$ 19	$ -	
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,000
Total Revenue Requirement	***$ 15,371,342***	***$ 292,011***	***$ 110,770***	***$ -***	***$ 185,053***	***$ 112,301***	***$ 794***	***$ 2,605***	***$ 19***	***$ 7,603***	***$ 16,603***

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functional Revenue Requirement (Exclusive of Miscellaneous Fee Revenue)

Test Period at Current Revenues

	System Total	Residential Service (0 - 240 Ccf)	Residential Service (241 - 1,000 Ccf)	Residential Service (1,001 Ccf +)	General Service (0 - 240 Ccf)	Transport Service (0 - 240 Ccf)	General Service (241 -1,000 Ccf)	Transport Service (241 -1,000 Ccf)	General Service (1,001 - 2,400 Ccf)	Transport Service (1,001 - 2,400 Ccf)	General Service (2,401 - 10,000 Ccf)	Transport Service (2,401 - 10,000 Ccf)	General Service (10,001 - 25,000 Ccf)	Transport Service (10,001 - 25,000 Ccf)
Gas Supply														
Demand	$ 483,813	$ 45,439	$ 222,884	$ 19,146	$ 8,729	$ 152	$ 17,939	$ 199	$ 10,335	$ 504	$ 53,735	$ 5,050	$ 41,256	$ 11,272
Commodity	$ 520,549	$ 22,799	$ 279,075	$ 48,421	$ 2,259	$ 14	$ 14,942	$ 18	$ 18,291	$ 46	$ 51,002	$ 466	$ 39,482	$ 1,040
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *1,004,363*	$ *68,238*	$ *501,959*	$ *67,567*	$ *10,989*	$ *166*	$ *32,881*	$ *218*	$ *28,625*	$ *550*	$ *104,737*	$ *5,516*	$ *80,738*	$ *12,312*
Distribution														
Demand	$ 2,115,201	$ 191,800	$ 959,981	$ 85,317	$ 36,607	$ 643	$ 76,268	$ 847	$ 45,058	$ 2,197	$ 230,299	$ 21,713	$ 177,113	$ 48,461
Commodity	$ 250,825	$ 6,447	$ 91,232	$ 16,687	$ 475	$ 7	$ 4,269	$ 48	$ 5,909	$ 276	$ 18,450	$ 1,940	$ 15,059	$ 4,316
Customer	$ 8,979,467	$ 1,305,367	$ 5,651,763	$ 481,013	$ 212,654	$ 3,660	$ 395,868	$ 4,754	$ 191,529	$ 9,928	$ 326,310	$ 31,980	$ 95,017	$ 26,100
Revenue	$ 175,186	$ 7,836	$ 92,571	$ 16,142	$ 796	$ 7	$ 4,523	$ 15	$ 5,612	$ 58	$ 15,826	$ 251	$ 12,394	$ 365
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *11,520,679*	$ *1,511,450*	$ *6,795,546*	$ *599,159*	$ *250,532*	$ *4,317*	$ *480,929*	$ *5,665*	$ *248,109*	$ *12,460*	$ *590,885*	$ *55,882*	$ *299,583*	$ *79,242*
Customer Acct/Billing														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 2,101,896	$ 333,158	$ 1,442,939	$ 122,810	$ 37,704	$ 661	$ 70,112	$ 846	$ 33,772	$ 1,728	$ 34,585	$ 3,338	$ 9,661	$ 2,651
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *2,101,896*	$ *333,158*	$ *1,442,939*	$ *122,810*	$ *37,704*	$ *661*	$ *70,112*	$ *846*	$ *33,772*	$ *1,728*	$ *34,585*	$ *3,338*	$ *9,661*	$ *2,651*
Customer Services														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 659,379	$ 105,560	$ 457,180	$ 38,910	$ 11,324	$ 29	$ 21,062	$ 38	$ 10,144	$ 79	$ 10,376	$ 152	$ 2,904	$ 120
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *659,379*	$ *105,560*	$ *457,180*	$ *38,910*	$ *11,324*	$ *29*	$ *21,062*	$ *38*	$ *10,144*	$ *79*	$ *10,376*	$ *152*	$ *2,904*	$ *120*
Transportation Service														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 76,025	$ -	$ -	$ -	$ -	$ 3,041	$ -	$ 3,953	$ -	$ 8,211	$ -	$ 15,813	$ -	$ 12,468
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	$ *85,026*	$ -	$ -	$ -	$ -	$ *3,041*	$ -	$ *3,953*	$ -	$ *8,211*	$ -	$ *15,813*	$ -	$ *12,468*
TOTAL														
Demand	$ 2,599,015	$ 237,240	$ 1,182,864	$ 104,463	$ 45,336	$ 795	$ 94,207	$ 1,046	$ 55,393	$ 2,701	$ 284,034	$ 26,763	$ 218,369	$ 59,733
Commodity	$ 771,374	$ 29,246	$ 370,307	$ 65,108	$ 2,735	$ 21	$ 19,212	$ 67	$ 24,200	$ 323	$ 69,452	$ 2,405	$ 54,541	$ 5,356
Customer	$ 11,816,768	$ 1,744,085	$ 7,551,882	$ 642,732	$ 261,683	$ 7,391	$ 487,042	$ 9,591	$ 235,445	$ 19,946	$ 371,270	$ 51,283	$ 107,582	$ 41,339
Revenue	$ 175,186	$ 7,836	$ 92,571	$ 16,142	$ 796	$ 7	$ 4,523	$ 15	$ 5,612	$ 58	$ 15,826	$ 251	$ 12,394	$ 365
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue Requirement	$ ***15,371,342***	$ ***2,018,408***	$ ***9,197,624***	$ ***828,445***	$ ***310,550***	$ ***8,215***	$ ***604,983***	$ ***10,719***	$ ***320,650***	$ ***23,028***	$ ***740,582***	$ ***80,702***	$ ***392,886***	$ ***106,794***

Functional Revenue Requirement (Exclusive of M
Test Period at Current Revenues

	System Total	General Service (25,001 - 100,000 Ccf)	Transport Service (25,001 - 100,000 Ccf)	General Service (100,001 Ccf +)	Transport Service (100,001 Ccf +)	Interruptible Transport Service	Natural Gas Vehicles	Gas Lighting	Off-System and Other	Shipper Admin Svc	Shipper Admin & Billing Svc
Gas Supply											
Demand	$ 483,813	$ 23,411	$ 9,667	$ -	$ 14,096	$ -	$ -	$ -	$ -	$ -	$
Commodity	$ 520,549	$ 40,476	$ 892	$ -	$ 1,300	$ -	$ 10	$ 16	$ -	$ -	$
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 1,004,363*	*$ 63,887*	*$ 10,558*	*$ -*	*$ 15,396*	*$ -*	*$ 10*	*$ 16*	*$ -*	*$ -*	
Distribution											
Demand	$ 2,115,201	$ 103,806	$ 42,704	$ -	$ 72,769	$ 19,618	$ -	$ -	$ -	$ -	$
Commodity	$ 250,825	$ 16,852	$ 7,267	$ -	$ 43,247	$ 18,324	$ 7	$ 10	$ -	$ -	$
Customer	$ 8,979,467	$ 88,776	$ 40,399	$ -	$ 43,227	$ 68,618	$ 578	$ 1,926	$ -	$ -	$
Revenue	$ 175,186	$ 13,907	$ 535	$ -	$ 2,586	$ 1,725	$ 7	$ 11	$ 19	$ -	$
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 11,520,679*	*$ 223,341*	*$ 90,905*	*$ -*	*$ 161,829*	*$ 108,285*	*$ 592*	*$ 1,947*	*$ 19*	*$ -*	
Customer Acct/Billing											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Customer	$ 2,101,896	$ 3,698	$ 1,632	$ -	$ 1,380	$ 639	$ 135	$ 449	$ -	$ -	$
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 2,101,896*	*$ 3,698*	*$ 1,632*	*$ -*	*$ 1,380*	*$ 639*	*$ 135*	*$ 449*	*$ -*	*$ -*	
Customer Services											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Customer	$ 659,379	$ 1,084	$ 73	$ -	$ 61	$ 32	$ 58	$ 194	$ -	$ -	$
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub-total	*$ 659,379*	*$ 1,084*	*$ 73*	*$ -*	*$ 61*	*$ 32*	*$ 58*	*$ 194*	*$ -*	*$ -*	
Transportation Service											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Customer	$ 76,026	$ -	$ 7,603	$ -	$ 6,386	$ 3,345	$ -	$ -	$ -	$ 7,603	$ 7,603
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,000
Sub-total	*$ 85,026*	*$ -*	*$ 7,603*	*$ -*	*$ 6,386*	*$ 3,345*	*$ -*	*$ -*	*$ -*	*$ 7,603*	*$ 16,603*
TOTAL											
Demand	$ 2,599,015	$ 127,217	$ 52,370	$ -	$ 86,865	$ 19,618	$ -	$ -	$ -	$ -	$
Commodity	$ 771,374	$ 57,328	$ 8,159	$ -	$ 44,548	$ 18,324	$ 16	$ 26	$ -	$ -	$
Customer	$ 11,816,768	$ 93,558	$ 49,706	$ -	$ 51,054	$ 72,634	$ 771	$ 2,568	$ -	$ 7,603	$ 7,603
Revenue	$ 175,186	$ 13,907	$ 535	$ -	$ 2,586	$ 1,725	$ 7	$ 11	$ 19	$ -	$
Shippers	$ 9,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,000
Total Revenue Requirement	***$ 15,371,342***	***$ 292,011***	***$ 110,770***	***$ -***	***$ 185,063***	***$ 112,301***	***$ 794***	***$ 2,605***	***$ 19***	***$ 7,603***	***$ 16,603***

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Unit Costs
Test Period at Current Revenues

	System Total	Residential Service (0 - 240 Ccf)	Residential Service (241 - 1,000 Ccf)	Residential Service (1,001 Ccf +)	General Service (0 - 240 Ccf)	Transport Service (0 - 240 Ccf)	General Service (241 -1,000 Ccf)	Transport Service (241 -1,000 Ccf)	General Service (1,001 - 2,400 Ccf)	Transport Service (1,001 - 2,400 Ccf)	General Service (2,401 - 10,000 Ccf)	Transport Service (2,401 - 10,000 Ccf)	General Service (10,001 - 25,000 Ccf)	Transport Service (10,001 - 25,000 Ccf)
Gas Supply														
Demand	$ 0.116	$ 0.424	$ 0.147	$ 0.069	$ 1.105	$ 1.269	$ 0.253	$ 0.247	$ 0.105	$ 0.110	$ 0.175	$ 0.157	$ 0.165	$ 0.157
Commodity	$ 0.125	$ 0.213	$ 0.184	$ 0.175	$ 0.286	$ 0.117	$ 0.211	$ 0.023	$ 0.186	$ 0.010	$ 0.166	$ 0.014	$ 0.158	$ 0.014
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution														
Demand	$ 0.507	$ 1.790	$ 0.633	$ 0.308	$ 4.632	$ 5.357	$ 1.075	$ 1.051	$ 0.459	$ 0.479	$ 0.751	$ 0.673	$ 0.708	$ 0.675
Commodity	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ 0.060
Customer	$ 21.9	$ 19.9	$ 19.9	$ 19.9	$ 30.3	$ 30.5	$ 30.3	$ 30.5	$ 30.5	$ 30.6	$ 50.7	$ 51.2	$ 52.8	$ 53.0
Revenue	$ 0.042	$ 0.073	$ 0.061	$ 0.058	$ 0.101	$ 0.056	$ 0.064	$ 0.019	$ 0.057	$ 0.013	$ 0.052	$ 0.008	$ 0.050	$ 0.005
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Acct/Billing														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 5.1	$ 5.1	$ 5.1	$ 5.1	$ 5.4	$ 5.5	$ 5.4	$ 5.4	$ 5.4	$ 5.3	$ 5.4	$ 5.4	$ 5.4	$ 5.4
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Services														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 1.6	$ 1.6	$ 1.6	$ 1.6	$ 1.6	$ 0.2	$ 1.6	$ 0.2	$ 1.6	$ 0.2	$ 1.6	$ 0.2	$ 1.6	$ 0.2
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation Service														
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 0.2	$ -	$ -	$ -	$ -	$ 25.3	$ -	$ 25.3	$ -	$ 25.3	$ -	$ 25.3	$ -	$ 25.3
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ 7.5000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL														
Demand	$ 0.623	$ 2.214	$ 0.780	$ 0.377	$ 5.737	$ 6.626	$ 1.328	$ 1.298	$ 0.564	$ 0.589	$ 0.926	$ 0.8300	$ 0.8730	$ 0.8320
Commodity	$ 0.185	$ 0.273	$ 0.244	$ 0.235	$ 0.346	$ 0.177	$ 0.271	$ 0.083	$ 0.246	$ 0.070	$ 0.226	$ 0.0740	$ 0.2180	$ 0.0740
Customer	$ 28.763	$ 26.653	$ 26.646	$ 26.647	$ 37.277	$ 61.596	$ 37.304	$ 61.479	$ 37.443	$ 61.562	$ 57.722	$ 82.19	$ 59.77	$ 84.02
Revenue	$ 0.042	$ 0.073	$ 0.061	$ 0.058	$ 0.101	$ 0.056	$ 0.064	$ 0.019	$ 0.057	$ 0.013	$ 0.052	$ 0.0080	$ 0.0500	$ 0.0050
Shippers	$ 7.5000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation and Sales	*4,169,397*	*107,167*	*1,516,521*	*277,385*	*7,903*	*120*	*70,989*	*806*	*98,226*	*4,590*	*306,694*	*32,240*	*250,326*	*71,750*
Sales (in Mcf)	*2,915,596*	*107,167*	*1,516,521*	*277,385*	*7,903*	*0*	*70,989*	*0*	*98,226*	*0*	*306,694*	*0*	*250,326*	*0*
Average Customers * 12	*410,832*	*65,436*	*283,404*	*24,120*	*7,020*	*120*	*13,056*	*156*	*6,288*	*324*	*6,432*	*624*	*1,800*	*492*
Transportation Billing	*1,200*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*

* Demand per Throughput (Mcf); Commodity per Throughput (Mcf);
Customer per Customer per Month
Revenue per Throughput (Mcf); Shippers per Bill

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Unit Costs

Test Period at Current Revenues

	System Total	General Service (25,001 - 100,000 Ccf)	Transport Service (25,001 - 100,000 Ccf)	General Service (100,001 Ccf +)	Transport Service (100,001 Ccf +)	Interruptible Transport Service	Natural Gas Vehicles	Gas Lighting	Off-System and Other	Shipper Admin Svc	Shipper Admin & Billing Svc
Gas Supply											
Demand	$ 0.116	$ 0.084	$ 0.080	$ -	$ 0.020	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ 0.125	$ 0.144	$ 0.007	$ -	$ 0.002	$ -	$ 0.087	$ 0.093	$ -	$ -	$ -
Customer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distribution											
Demand	$ 0.507	$ 0.371	$ 0.353	$ -	$ 0.101	$ 0.064	$ -	$ -	$ -	$ -	$ -
Commodity	$ 0.060	$ 0.060	$ 0.060	$ -	$ 0.060	$ 0.060	$ 0.060	$ 0.060	$ -	$ -	$ -
Customer	$ 21.9	$ 132.1	$ 134.7	$ -	$ 171.5	$ 519.8	$ 16.1	$ 16.1	$ -	$ -	$ -
Revenue	$ 0.042	$ 0.050	$ 0.004	$ -	$ 0.004	$ 0.006	$ 0.067	$ 0.063	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Acct/Billing											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 5.1	$ 5.5	$ 5.4	$ -	$ 5.5	$ 4.8	$ 3.7	$ 3.7	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer Services											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 1.6	$ 1.6	$ 0.2	$ -	$ 0.2	$ 0.2	$ 1.6	$ 1.6	$ -	$ -	$ -
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation Service											
Demand	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Commodity	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Customer	$ 0.2	$ -	$ 25.3	$ -	$ 25.3	$ 25.3	$ -	$ -	$ -	$ 316.8	$ 316.8
Revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Shippers	$ 7.5000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7.5000
TOTAL											
Demand	$ 0.623	$ 0.4550	$ 0.4330	$ -	$ 0.1210	$ 0.0640	$ -	$ -	$ -	$ -	$ -
Commodity	$ 0.185	$ 0.2040	$ 0.0670	$ -	$ 0.0620	$ 0.0600	$ 0.1470	$ 0.1530	$ -	$ -	$ -
Customer	$ 28.763	$ 139.22	$ 165.69	$ -	$ 202.60	$ 550.26	$ 21.40	$ 21.40	$ -	$ 316.79	$ 316.79
Revenue	$ 0.042	$ 0.0500	$ 0.0040	$ -	$ 0.0040	$ 0.0060	$ 0.0670	$ 0.0630	$ -	$ -	$ -
Shippers	$ 7.5000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7.5000
Transportation and Sales	*4,169,397*	*280,126*	*120,804*	*0*	*718,890*	*304,601*	*111*	*168*	*0*	*0*	*0*
Sales (in Mcf)	*2,915,596*	*280,126*	*0*	*0*	*0*	*0*	*111*	*168*	*0*	*0*	*0*
Average Customers * 12	*410,832*	*672*	*300*	*0*	*252*	*132*	*36*	*120*	*0*	*24*	*24*
Transportation Billing	*1,200*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*1,200*

* Demand per Throughput (Mcf); Commodity per Throughput (Mcf);
Customer per Customer per Month
Revenue per Throughout (Mcf); Shippers per Bill

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization
Test Period at Current Revenues

No.	Account Description	Amount	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU	14 F_CSERV_CUST
	RATE BASE												
	Plant-in Service												
	Intangible Plant												
	Organization Expense	6,732	363	934	103	274	-	-	-	-	-	-	-
	Franchise and Consent	410	22	57	6	17	-	-	-	-	-	-	-
	Misc. Intangible Plant	3,000	162	416	46	122	-	-	-	-	-	-	-
	UtilCIS	1,246,760	-	-	-	-	-	-	-	-	-	-	1,246,760
	Sub-total	***1,256,902***	***546***	***1,407***	***155***	***413***	-	-	-	-	-	-	***1,246,760***
	Production Plant												
	Land and Land Rights	170,215	170,215	-	-	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	256,041	256,041	-	-	-	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	2,977,522	2,977,522	-	-	-	-	-	-	-	-	-	-
	Sub-total	***3,403,778***	***3,403,778***	-	-	-	-	-	-	-	-	-	-
	Distribution Plant												
	Mains	31,111,052	-	8,739,095	-	-	-	-	-	-	-	-	-
	M & R Stations - General	168,490	-	-	168,490	-	-	-	-	-	-	-	-
	M & R Stations - City Gate	791,344	-	-	791,344	-	-	-	-	-	-	-	-
	Services	17,306,025	-	-	-	2,563,022	-	-	-	-	-	-	-
	Meters	4,979,006	-	-	-	-	-	-	-	-	-	-	-
	Meter Installations	2,933,851	-	-	-	-	-	-	-	-	-	-	-
	Regulating Equipment	1,444,360	-	-	-	-	-	-	-	-	-	-	-
	M & R Stations - Industrial	850,837	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	210,486	-	30,871	3,391	9,054	-	-	-	-	-	-	-
	Sub-total	***59,795,451***	-	***8,769,966***	***963,224***	***2,572,076***	-	-	-	-	-	-	-
	General Plant												
	Structures and Improvements	69,747	3,756	9,679	1,063	2,839	-	-	-	-	-	-	-
	Office Equipment	511,065	27,525	70,919	7,789	20,799	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	1,099,263	59,204	152,541	16,754	44,738	-	-	-	-	-	-	-
	Tools and Work Equipment	280,097	15,085	38,868	4,269	11,399	-	-	-	-	-	-	-
	Laboratory Equipment	1,658	89	230	25	67	-	-	-	-	-	-	-
	Power Operated Equipment	546,180	29,416	75,792	8,324	22,228	-	-	-	-	-	-	-
	Communication Equipment	3,833	206	532	58	156	-	-	-	-	-	-	-
	Miscellaneous Equipment	289,236	15,578	40,136	4,408	11,771	-	-	-	-	-	-	-
	Other Intangible Property	475	26	66	7	19	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***2,801,555***	***150,886***	***388,763***	***42,699***	***114,017***	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**67,257,686**	**3,555,210**	**9,160,136**	**1,006,078**	**2,686,506**	-	-	-	-	-	-	**1,246,760**
	Accumulated Reserve for Depreciation												
	Intangible Plant												
	Organization Expense	-	-	-	-	-	-	-	-	-	-	-	-
	Franchise and Consent	-	-	-	-	-	-	-	-	-	-	-	-
	Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
	UtilCIS	(924,248)	-	-	-	-	-	-	-	-	-	-	(924,248)
	Sub-total	***(924,248)***	-	-	-	-	-	-	-	-	-	-	***(924,248)***
	Production Plant												
	Land and Land Rights	(4,123)	(4,123)	-	-	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	(169,360)	(169,360)	-	-	-	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	(917,278)	(917,278)	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(1,090,762)***	***(1,090,762)***	-	-	-	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	16 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BADDEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL	24 F_CBILL_CMET	25 F_CBILL_CREC
	RATE BASE												
	Plant-in Service												
	Intangible Plant												
	Organization Expense	6,732	3,967	846	154	91	-	-	-	-	-	-	-
	Franchise and Consent	410	242	52	9	6	-	-	-	-	-	-	-
	Misc. Intangible Plant	3,000	1,768	377	69	41	-	-	-	-	-	-	-
	UtilCIS	1,246,760	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,256,902***	***5,977***	***1,274***	***233***	***137***	-	-	-	-	-	-	-
	Production Plant												
	Land and Land Rights	170,215	-	-	-	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	256,041	-	-	-	-	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	2,977,522	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***3,403,778***	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant												
	Mains	31,111,052	22,371,958	-	-	-	-	-	-	-	-	-	-
	M & R Stations - General	168,490	-	-	-	-	-	-	-	-	-	-	-
	M & R Stations - City Gate	791,344	-	-	-	-	-	-	-	-	-	-	-
	Services	17,306,025	14,743,003	-	-	-	-	-	-	-	-	-	-
	Meters	4,979,006	-	4,979,006	-	-	-	-	-	-	-	-	-
	Meter Installations	2,933,851	-	2,933,851	-	-	-	-	-	-	-	-	-
	Regulating Equipment	1,444,360	-	-	1,444,360	-	-	-	-	-	-	-	-
	M & R Stations - Industrial	850,837	-	-	-	850,837	-	-	-	-	-	-	-
	Other Equipment	210,486	131,110	27,953	5,102	3,006	-	-	-	-	-	-	-
	Sub-total	***59,795,451***	***37,246,071***	***7,940,809***	***1,449,462***	***853,843***	-	-	-	-	-	-	-
	General Plant												
	Structures and Improvements	69,747	41,105	8,764	1,600	942	-	-	-	-	-	-	-
	Office Equipment	511,065	301,193	64,214	11,721	6,905	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	1,099,263	647,844	138,119	25,211	14,851	-	-	-	-	-	-	-
	Tools and Work Equipment	280,097	165,073	35,193	6,424	3,784	-	-	-	-	-	-	-
	Laboratory Equipment	1,658	977	208	38	22	-	-	-	-	-	-	-
	Power Operated Equipment	546,180	321,888	68,626	12,527	7,379	-	-	-	-	-	-	-
	Communication Equipment	3,833	2,259	482	88	52	-	-	-	-	-	-	-
	Miscellaneous Equipment	289,236	170,460	36,342	6,634	3,908	-	-	-	-	-	-	-
	Other Intangible Property	475	280	60	11	6	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***2,801,555***	***1,651,079***	***352,008***	***64,253***	***37,850***	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**67,267,686**	**38,903,126**	**8,294,091**	**1,513,948**	**891,830**	-	-	-	-	-	-	-
	Accumulated Reserve for Depreciation												
	Intangible Plant												
	Organization Expense	-	-	-	-	-	-	-	-	-	-	-	-
	Franchise and Consent	-	-	-	-	-	-	-	-	-	-	-	-
	Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
	UtilCIS	(924,248)	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(924,248)***	-	-	-	-	-	-	-	-	-	-	-
	Production Plant												
	Land and Land Rights	(4,123)	-	-	-	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	(169,360)	-	-	-	-	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	(917,278)	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(1,090,762)***	-	-	-	-	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization
Test Period at Current Revenues

No.	Account Description	Amount	26 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
	RATE BASE								
	Plant-in Service								
	Intangible Plant								
	Organization Expense	6,732	-	-	-	-	-	-	-
	Franchise and Consent	410	-	-	-	-	-	-	-
	Misc. Intangible Plant	3,000	-	-	-	-	-	-	-
	UtilCIS	1,246,760	-	-	-	-	-	-	-
	Sub-total	***1,256,902***	-	-	-	-	-	-	-
	Production Plant								
	Land and Land Rights	170,215	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-
	Structures and Improvements	256,041	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	2,977,522	-	-	-	-	-	-	-
	Sub-total	***3,403,778***	-	-	-	-	-	-	-
	Distribution Plant								
	Mains	31,111,052	-	-	-	-	-	-	-
	M & R Stations - General	168,490	-	-	-	-	-	-	-
	M & R Stations - City Gate	791,344	-	-	-	-	-	-	-
	Services	17,306,025	-	-	-	-	-	-	-
	Meters	4,979,006	-	-	-	-	-	-	-
	Meter Installations	2,933,851	-	-	-	-	-	-	-
	Regulating Equipment	1,444,360	-	-	-	-	-	-	-
	M & R Stations - Industrial	850,837	-	-	-	-	-	-	-
	Other Equipment	210,486	-	-	-	-	-	-	-
	Sub-total	***59,795,451***	-	-	-	-	-	-	-
	General Plant								
	Structures and Improvements	69,747	-	-	-	-	-	-	-
	Office Equipment	511,065	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-
	Transportation Equipment	1,099,263	-	-	-	-	-	-	-
	Tools and Work Equipment	280,097	-	-	-	-	-	-	-
	Laboratory Equipment	1,658	-	-	-	-	-	-	-
	Power Operated Equipment	546,180	-	-	-	-	-	-	-
	Communication Equipment	3,833	-	-	-	-	-	-	-
	Miscellaneous Equipment	289,236	-	-	-	-	-	-	-
	Other Intangible Property	475	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-
	Sub-total	***2,801,555***	-	-	-	-	-	-	-
	TOTAL PLANT-IN-SERVICE	**67,257,686**	-	-	-	-	-	-	-
	Accumulated Reserve for Depreciation								
	Intangible Plant								
	Organization Expense	-	-	-	-	-	-	-	-
	Franchise and Consent	-	-	-	-	-	-	-	-
	Misc. Intangible Plant	-	-	-	-	-	-	-	-
	UtilCIS	(924,248)	-	-	-	-	-	-	-
	Sub-total	***(924,248)***	-	-	-	-	-	-	-
	Production Plant								
	Land and Land Rights	(4,123)	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-
	Structures and Improvements	(169,360)	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	(917,278)	-	-	-	-	-	-	-
	Sub-total	***(1,090,762)***	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU	14 F_CSERV_CUST
	Distribution Plant												
	Mains	(9,823,732)	-	(2,759,486)	-	-	-	-	-	-	-	-	-
	M & R Stations - General	(43,912)	-	-	(43,912)	-	-	-	-	-	-	-	-
	M & R Stations - City Gate	(249,987)	-	-	(249,987)	-	-	-	-	-	-	-	-
	Services	(7,952,016)	-	-	-	(1,177,694)	-	-	-	-	-	-	-
	Meters	(765,407)	-	-	-	-	-	-	-	-	-	-	-
	Meter Installations	(1,506,742)	-	-	-	-	-	-	-	-	-	-	-
	Regulating Equipment	(388,285)	-	-	-	-	-	-	-	-	-	-	-
	M & R Stations - Industrial	(266,241)	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	(80,429)	-	(11,796)	(1,296)	(3,460)	-	-	-	-	-	-	-
	Sub-total	***(21,076,749)***	-	***(2,771,282)***	***(295,194)***	***(1,181,153)***	-	-	-	-	-	-	-
	General Plant												
	Structures and Improvements	(66,313)	(3,571)	(9,202)	(1,011)	(2,699)	-	-	-	-	-	-	-
	Office Equipment	(264,731)	(14,258)	(36,736)	(4,035)	(10,774)	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	(299,888)	(16,151)	(41,615)	(4,571)	(12,205)	-	-	-	-	-	-	-
	Tools and Work Equipment	(102,769)	(5,535)	(14,261)	(1,566)	(4,183)	-	-	-	-	-	-	-
	Laboratory Equipment	(1,658)	(89)	(230)	(25)	(67)	-	-	-	-	-	-	-
	Power Operated Equipment	(208,088)	(11,207)	(28,876)	(3,171)	(8,469)	-	-	-	-	-	-	-
	Communication Equipment	54,401	2,930	7,549	829	2,214	-	-	-	-	-	-	-
	Miscellaneous Equipment	(107,532)	(5,791)	(14,922)	(1,639)	(4,376)	-	-	-	-	-	-	-
	Other Intangible Property	(475)	(26)	(66)	(7)	(19)	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(997,054)***	***(53,699)***	***(138,358)***	***(15,196)***	***(40,578)***	-	-	-	-	-	-	-
	Retirement Work in Process	3,188	172	442	49	130	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**(24,085,625)**	**(1,144,289)**	**(2,909,198)**	**(310,342)**	**(1,221,601)**	-	-	-	-	-	-	**(924,248)**
	Rate Base Adjustments and Working Capital												
	Accumulated Deferred Income Tax												
	Accelerated Depreciation	(5,176,650)	(245,939)	(625,265)	(66,701)	(262,555)	-	-	-	-	-	-	(198,646)
	Bad Debts	83,748	-	-	-	-	-	-	-	-	-	-	-
	Capital Interest & Overheads	181,688	-	26,647	2,927	7,815	-	-	-	-	-	-	-
	Pension	68,426	32	2,987	226	1,673	-	-	7	-	-	3,448	-
	Unbilled Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	Other Post Retirement Benefits	86,711	41	3,785	286	2,121	-	-	9	-	-	4,369	-
	Rate Case Expense	(85,709)	(862)	(4,249)	(423)	(2,094)	-	-	(307)	-	-	(2,932)	-
	Self-Insurance	227,357	108	9,924	750	5,560	-	-	23	-	-	11,456	-
	Regulatory Asset	86,283	867	4,277	426	2,108	-	-	309	-	-	2,951	-
	Real Property	(50,933)	-	(7,470)	(820)	(2,191)	-	-	-	-	-	-	-
	Sub-total	***(4,579,079)***	***(245,752)***	***(589,363)***	***(63,331)***	***(247,562)***	-	-	***41***	-	-	***19,293***	***(198,646)***
	Other Rate Base Adjustments												
	Customer Deposits	(752,508)	-	-	-	-	-	-	-	-	-	-	-
	Customer Advances	(32,929)	-	-	-	-	-	-	-	-	-	-	-
	Unamort. ITC	(76,694)	-	(11,248)	(1,235)	(3,299)	-	-	-	-	-	-	-
	Nat. Gas in Storage	4,445,661	-	-	-	-	-	4,445,661	-	-	-	-	-
	Propane in Storage	307,334	-	-	-	-	-	-	307,334	-	-	-	-
	Plant M&S	283,986	15,295	39,408	4,328	11,558	-	-	-	-	-	-	-
	Cash Working Capital	651,938	6,553	32,317	3,220	15,928	-	-	2,338	-	-	22,300	-
	CWIP	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***4,826,788***	***21,848***	***60,476***	***6,313***	***24,186***	-	***4,445,661***	***309,672***	-	-	***22,300***	-
	TOTAL OTHER RATE BASE	**247,709**	**(223,904)**	**(528,887)**	**(57,018)**	**(223,376)**	-	**4,445,661**	**309,713**	-	-	**41,593**	**(198,646)**
	TOTAL RATE BASE	**43,419,770**	**2,187,017**	**5,722,051**	**638,718**	**1,241,629**	-	**4,445,661**	**309,713**	-	-	**41,593**	**123,866**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	15 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BADDEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL	24 F_CBILL_CMET	25 F_CBILL_CREC
	Distribution Plant												
	Mains	(9,823,732)	(7,064,245)	-	-	-	-	-	-	-	-	-	-
	M & R Stations - General	(43,912)	-	-	-	-	-	-	-	-	-	-	-
	M & R Stations - City Gate	(249,987)	-	-	-	-	-	-	-	-	-	-	-
	Services	(7,952,016)	(6,774,322)	-	-	-	-	-	-	-	-	-	-
	Meters	(765,407)	-	(765,407)	-	-	-	-	-	-	-	-	-
	Meter Installations	(1,506,742)	-	(1,506,742)	-	-	-	-	-	-	-	-	-
	Regulating Equipment	(388,285)	-	-	(388,285)	-	-	-	-	-	-	-	-
	M & R Stations - Industrial	(266,241)	-	-	-	(266,241)	-	-	-	-	-	-	-
	Other Equipment	(80,429)	(50,099)	(10,681)	(1,950)	(1,148)	-	-	-	-	-	-	-
	Sub-total	***(21,076,749)***	***(13,888,666)***	***(2,282,829)***	***(390,235)***	***(267,389)***	-	-	-	-	-	-	-
	General Plant												
	Structures and Improvements	(66,313)	(39,081)	(8,332)	(1,521)	(896)	-	-	-	-	-	-	-
	Office Equipment	(264,731)	(156,018)	(33,263)	(6,072)	(3,577)	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	(299,888)	(176,737)	(37,680)	(6,878)	(4,052)	-	-	-	-	-	-	-
	Tools and Work Equipment	(102,769)	(60,567)	(12,913)	(2,357)	(1,388)	-	-	-	-	-	-	-
	Laboratory Equipment	(1,658)	(977)	(208)	(38)	(22)	-	-	-	-	-	-	-
	Power Operated Equipment	(208,088)	(122,635)	(26,146)	(4,772)	(2,811)	-	-	-	-	-	-	-
	Communication Equipment	54,401	32,061	6,835	1,248	735	-	-	-	-	-	-	-
	Miscellaneous Equipment	(107,532)	(63,373)	(13,511)	(2,466)	(1,453)	-	-	-	-	-	-	-
	Other Intangible Property	(475)	(280)	(60)	(11)	(6)	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***(997,054)***	***(587,608)***	***(125,277)***	***(22,867)***	***(13,471)***	-	-	-	-	-	-	-
	Retirement Work in Process	3,188	1,879	401	73	43	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**(24,085,625)**	**(14,474,395)**	**(2,407,706)**	**(413,029)**	**(280,817)**	-	-	-	-	-	-	-
	Rate Base Adjustments and Working Capital												
	Accumulated Deferred Income Tax												
	Accelerated Depreciation	(5,176,650)	(3,110,938)	(517,481)	(88,771)	(60,355)	-	-	-	-	-	-	-
	Bad Debts	83,748	-	-	-	-	83,748	-	-	-	-	-	-
	Capital Interest & Overheads	181,688	113,172	24,128	4,404	2,594	-	-	-	-	-	-	-
	Pension	68,426	17,272	6,314	1,153	1,385	-	-	-	-	3,944	5,706	16,954
	Unbilled Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	Other Post Retirement Benefits	86,711	21,888	8,002	1,461	1,755	-	-	-	-	4,998	7,231	21,484
	Rate Case Expense	(85,709)	(22,921)	(6,677)	(1,219)	(1,488)	-	-	-	-	(1,893)	(5,944)	(22,441)
	Self-Insurance	227,357	57,390	20,980	3,830	4,601	-	-	-	-	13,105	18,960	56,332
	Regulatory Asset	86,283	23,075	6,722	1,227	1,497	-	-	-	-	1,906	5,984	22,591
	Real Property	(50,933)	(31,726)	(6,764)	(1,235)	(727)	-	-	-	-	-	-	-
	Sub-total	***(4,579,079)***	***(2,932,788)***	***(464,776)***	***(79,151)***	***(50,738)***	***83,748***	-	-	-	***22,060***	***31,938***	***94,921***
	Other Rate Base Adjustments												
	Customer Deposits	(752,508)	-	-	-	-	-	(752,508)	-	-	-	-	-
	Customer Advances	(32,929)	-	-	-	-	-	-	(32,929)	-	-	-	-
	Unamort. ITC	(76,694)	(47,772)	(10,185)	(1,859)	(1,095)	-	-	-	-	-	-	-
	Nat. Gas in Storage	4,445,661	-	-	-	-	-	-	-	-	-	-	-
	Propane in Storage	307,334	-	-	-	-	-	-	-	-	-	-	-
	Plant M&S	283,986	167,365	35,682	6,513	3,837	-	-	-	-	-	-	-
	Cash Working Capital	651,938	174,350	50,790	9,271	11,315	-	-	-	-	14,401	45,215	170,697
	CWIP	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***4,826,788***	***293,943***	***76,287***	***13,925***	***14,056***	-	***(752,508)***	***(32,929)***	-	***14,401***	***45,215***	***170,697***
	TOTAL OTHER RATE BASE	**247,709**	**(2,638,845)**	**(388,489)**	**(65,226)**	**(36,682)**	**83,748**	**(752,508)**	**(32,929)**	-	**36,462**	**77,153**	**266,617**
	TOTAL RATE BASE	**43,419,770**	**21,789,886**	**5,497,897**	**1,036,693**	**574,331**	**83,748**	**(752,508)**	**(32,929)**	-	**36,462**	**77,153**	**266,617**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	26 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
	Distribution Plant								
	Mains	(9,823,732)	-	-	-	-	-	-	-
	M & R Stations - General	(43,912)	-	-	-	-	-	-	-
	M & R Stations - City Gate	(249,987)	-	-	-	-	-	-	-
	Services	(7,952,016)	-	-	-	-	-	-	-
	Meters	(765,407)	-	-	-	-	-	-	-
	Meter Installations	(1,506,742)	-	-	-	-	-	-	-
	Regulating Equipment	(388,285)	-	-	-	-	-	-	-
	M & R Stations - Industrial	(266,241)	-	-	-	-	-	-	-
	Other Equipment	(80,429)	-	-	-	-	-	-	-
	Sub-total	***(21,076,749)***	-	-	-	-	-	-	-
	General Plant								
	Structures and Improvements	(66,313)	-	-	-	-	-	-	-
	Office Equipment	(264,731)	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-
	Transportation Equipment	(299,888)	-	-	-	-	-	-	-
	Tools and Work Equipment	(102,769)	-	-	-	-	-	-	-
	Laboratory Equipment	(1,658)	-	-	-	-	-	-	-
	Power Operated Equipment	(208,088)	-	-	-	-	-	-	-
	Communication Equipment	54,401	-	-	-	-	-	-	-
	Miscellaneous Equipment	(107,532)	-	-	-	-	-	-	-
	Other Intangible Property	(475)	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-
	Sub-total	***(997,054)***	-	-	-	-	-	-	-
	Retirement Work in Process	3,188	-	-	-	-	-	-	-
	TOTAL DEPRECIATION ACCRUAL	**(24,085,625)**	-	-	-	-	-	-	-
	Rate Base Adjustments and Working Capital								
	Accumulated Deferred Income Tax								
	Accelerated Depreciation	(5,176,650)	-	-	-	-	-	-	-
	Bad Debts	83,748	-	-	-	-	-	-	-
	Capital Interest & Overheads	181,688	-	-	-	-	-	-	-
	Pension	68,426	540	13	6,772	-	-	-	-
	Unbilled Revenue	-	-	-	-	-	-	-	-
	Other Post Retirement Benefits	86,711	684	16	8,582	-	-	-	-
	Rate Case Expense	(85,709)	(4,601)	(109)	(7,548)	-	-	-	-
	Self-Insurance	227,357	1,793	43	22,502	-	-	-	-
	Regulatory Asset	86,283	4,632	110	7,599	-	-	-	-
	Real Property	(50,933)	-	-	-	-	-	-	-
	Sub-total	***(4,579,079)***	***3,047***	***72***	***37,908***	-	-	-	-
	Other Rate Base Adjustments								
	Customer Deposits	(752,508)	-	-	-	-	-	-	-
	Customer Advances	(32,929)	-	-	-	-	-	-	-
	Unamort. ITC	(76,694)	-	-	-	-	-	-	-
	Nat. Gas in Storage	4,445,661	-	-	-	-	-	-	-
	Propane in Storage	307,334	-	-	-	-	-	-	-
	Plant M&S	283,986	-	-	-	-	-	-	-
	Cash Working Capital	651,938	34,999	833	57,413	-	-	-	-
	CWIP	-	-	-	-	-	-	-	-
	Sub-total	***4,826,788***	***34,999***	***833***	***57,413***	-	-	-	-
	TOTAL OTHER RATE BASE	**247,709**	**38,046**	**905**	**95,321**	-	-	-	-
TOTAL RATE BASE		**43,419,770**	**38,046**	**905**	**95,321**	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization
Test Period at Current Revenues

No.	Account Description	Amount	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU	14 F_CSERV_CUST
	EXPENSES												
	O & M Expenses												
	Production Ops												
	Liquefied Petroleum Gas Expenses	11,194	-	-	-	-	-	-	11,194	-	-	-	-
	Liquefied Petroleum Gas	-	-	-	-	-	-	-	-	-	-	-	-
	Operation Labor & Expense	14,156	14,156	-	-	-	-	-	-	-	-	-	-
	Sub-total	***25,350***	***14,156***	-	-	-	-	-	***11,194***	-	-	-	-
	Purchased Gas Expense												
	Fixed Costs Less Storage	-	-	-	-	-	-	-	-	-	-	-	-
	Storage Fixed Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Costs Less Storage	-	-	-	-	-	-	-	-	-	-	-	-
	Storage Commodity Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Interruptible Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Off-System Sales Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Ops												
	Operation Supervision & Engineering	237,422	-	18,466	1,395	10,346	-	-	-	-	-	21,317	-
	Distribution Load Dispatching - Direct	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Load Dispatching	85,438	-	-	-	-	-	-	-	-	-	85,438	-
	Distribution Load Dispatching - Transportation	44,820	-	-	-	-	-	-	-	-	-	-	-
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	390,209	-	70,431	-	20,656	-	-	-	-	-	-	-
	M & R Station Expense - General	2,909	-	-	2,909	-	-	-	-	-	-	-	-
	M & R Station Expense - Industrial	28,313	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Expenses - City Gate	5,692	-	-	5,692	-	-	-	-	-	-	-	-
	Meter and House Regulator Expense	185,280	-	-	-	-	-	-	-	-	-	-	-
	Customer Installation Expenses	44,556	-	-	-	-	-	-	-	-	-	-	-
	Other Expenses - Distribution	88,247	-	12,943	1,422	3,796	-	-	-	-	-	-	-
	Rents - Distribution	2,599	-	381	42	112	-	-	-	-	-	-	-
	Negative Salvage Value	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,126,691***	-	***102,221***	***11,460***	***34,910***	-	-	-	-	-	***106,755***	-
	Customer Service Ops												
	Supervision - Customer Accounting	113,592	-	-	-	-	-	-	-	-	-	-	-
	Meter Reading Expenses	196,056	-	-	-	-	-	-	-	-	-	-	-
	Customer Records & Collection Expenses	740,150	-	-	-	-	-	-	-	-	-	-	-
	Transportation Admin Expense - Trans	16,000	-	-	-	-	-	-	-	-	-	-	-
	Transportation Admin Expense - Shippers	4,000	-	-	-	-	-	-	-	-	-	-	-
	Transportation Billing	9,000	-	-	-	-	-	-	-	-	-	-	-
	Uncollectible Accounts	151,757	-	-	-	-	-	-	-	-	-	-	-
	Info & Instructional Exp	3,611	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,234,166***	-	-	-	-	-	-	-	-	-	-	-
	Sales Ops												
	Demonstrating & Selling Expenses - Direct	-	-	-	-	-	-	-	-	-	-	-	-
	Demonstrating & Selling Expenses	271,034	-	-	-	-	-	-	-	-	-	-	-
	Advertising Expenses	3,818	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***274,852***	-	-	-	-	-	-	-	-	-	-	-
	Production Maintenance												
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Maintenance of Production Equipment	17,216	17,216	-	-	-	-	-	-	-	-	-	-
	Sub-total	***17,216***	***17,216***	-	-	-	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	15 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BADDEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL	24 F_CBILL_CMET	25 F_CBILL_CREC
EXPENSES													
O & M Expenses													
	Production Ops												
	Liquefied Petroleum Gas Expenses	11,194	-	-	-	-	-	-	-	-	-	-	-
	Liquefied Petroleum Gas	-	-	-	-	-	-	-	-	-	-	-	-
	Operation Labor & Expense	14,156	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***25,350***	-	-	-	-	-	-	-	-	-	-	-
	Purchased Gas Expense												
	Fixed Costs Less Storage	-	-	-	-	-	-	-	-	-	-	-	-
	Storage Fixed Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Costs Less Storage	-	-	-	-	-	-	-	-	-	-	-	-
	Storage Commodity Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Interruptible Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Off-System Sales Costs	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Ops												
	Operation Supervision & Engineering	237,422	106,787	39,039	7,126	8,561	-	-	-	-	24,386	-	-
	Distribution Load Dispatching - Direct	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution Load Dispatching	85,438	-	-	-	-	-	-	-	-	-	-	-
	Distribution Load Dispatching - Transportation	44,820	-	-	-	-	-	-	-	44,820	-	-	-
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	390,209	299,121	-	-	-	-	-	-	-	-	-	-
	M & R Station Expense - General	2,909	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Expense - Industrial	28,313	-	-	-	28,313	-	-	-	-	-	-	-
	M & R Station Expenses - City Gate	5,692	-	-	-	-	-	-	-	-	-	-	-
	Meter and House Regulator Expense	185,280	-	156,680	28,599	-	-	-	-	-	-	-	-
	Customer Installation Expenses	44,556	-	-	-	-	-	-	-	-	44,556	-	-
	Other Expenses - Distribution	88,247	54,969	11,719	2,139	1,260	-	-	-	-	-	-	-
	Rents - Distribution	2,599	1,619	345	63	37	-	-	-	-	-	-	-
	Negative Salvage Value	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,126,691***	***462,495***	***207,783***	***37,927***	***38,171***	-	-	-	***44,820***	***68,942***	-	-
	Customer Service Ops												
	Supervision - Customer Accounting	113,592	-	-	-	-	-	-	-	-	-	20,402	77,022
	Meter Reading Expenses	196,056	-	-	-	-	-	-	-	-	-	196,056	-
	Customer Records & Collection Expenses	740,150	-	-	-	-	-	-	-	-	-	-	740,150
	Transportation Admin Expense - Trans	16,000	-	-	-	-	-	-	-	16,000	-	-	-
	Transportation Admin Expense - Shippers	4,000	-	-	-	-	-	-	-	-	-	-	-
	Transportation Billing	9,000	-	-	-	-	-	-	-	-	-	-	-
	Uncollectible Accounts	151,757	-	-	-	-	-	-	-	-	-	-	-
	Info & Instructional Exp	3,611	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***1,234,166***	-	-	-	-	-	-	-	***16,000***	-	***216,458***	***817,172***
	Sales Ops												
	Demonstrating & Selling Expenses - Direct	-	-	-	-	-	-	-	-	-	-	-	-
	Demonstrating & Selling Expenses	271,034	-	-	-	-	-	-	-	-	-	-	-
	Advertising Expenses	3,818	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***274,852***	-	-	-	-	-	-	-	-	-	-	-
	Production Maintenance												
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Maintenance of Production Equipment	17,216	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***17,216***	-	-	-	-	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	25 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
	EXPENSES								
	O & M Expenses								
	Production Ops								
	Liquefied Petroleum Gas Expenses	11,194	-	-	-	-	-	-	-
	Liquefied Petroleum Gas	-	-	-	-	-	-	-	-
	Operation Labor & Expense	14,156	-	-	-	-	-	-	-
	Sub-total	***25,350***	-	-	-	-	-	-	-
	Purchased Gas Expense								
	Fixed Costs Less Storage	-	-	-	-	-	-	-	-
	Storage Fixed Costs	-	-	-	-	-	-	-	-
	Commodity Costs Less Storage	-	-	-	-	-	-	-	-
	Storage Commodity Costs	-	-	-	-	-	-	-	-
	Interruptible Costs	-	-	-	-	-	-	-	-
	Off-System Sales Costs	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-	-	-
	Distribution Ops								
	Operation Supervision & Engineering	237,422	-	-	-	-	-	-	-
	Distribution Load Dispatching - Direct	-	-	-	-	-	-	-	-
	Distribution Load Dispatching	85,438	-	-	-	-	-	-	-
	Distribution Load Dispatching - Transportation	44,820	-	-	-	-	-	-	-
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	-	11,206	-
	Mains & Services Expenses	390,209	-	-	-	-	-	-	-
	M & R Station Expense - General	2,909	-	-	-	-	-	-	-
	M & R Station Expense - Industrial	28,313	-	-	-	-	-	-	-
	M & R Station Expenses - City Gate	5,692	-	-	-	-	-	-	-
	Meter and House Regulator Expense	185,280	-	-	-	-	-	-	-
	Customer Installation Expenses	44,556	-	-	-	-	-	-	-
	Other Expenses - Distribution	88,247	-	-	-	-	-	-	-
	Rents - Distribution	2,599	-	-	-	-	-	-	-
	Negative Salvage Value	-	-	-	-	-	-	-	-
	Sub-total	***1,126,691***	-	-	-	-	-	***11,206***	-
	Customer Service Ops								
	Supervision - Customer Accounting	113,592	15,792	376	-	-	-	-	-
	Meter Reading Expenses	196,056	-	-	-	-	-	-	-
	Customer Records & Collection Expenses	740,150	-	-	-	-	-	-	-
	Transportation Admin Expense - Trans	16,000	-	-	-	-	-	-	-
	Transportation Admin Expense - Shippers	4,000	-	-	-	-	-	4,000	-
	Transportation Billing	9,000	-	-	-	-	-	-	9,000
	Uncollectible Accounts	151,757	151,757	-	-	-	-	-	-
	Info & Instructional Exp	3,611	-	3,611	-	-	-	-	-
	Sub-total	***1,234,166***	***167,549***	***3,986***	-	-	-	***4,000***	***9,000***
	Sales Ops								
	Demonstrating & Selling Expenses - Direct	-	-	-	-	-	-	-	-
	Demonstrating & Selling Expenses	271,034	-	-	271,034	-	-	-	-
	Advertising Expenses	3,818	-	-	3,818	-	-	-	-
	Sub-total	***274,852***	-	-	***274,852***	-	-	-	-
	Production Maintenance								
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-
	Maintenance of Production Equipment	17,216	-	-	-	-	-	-	-
	Sub-total	***17,216***	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU	14 F_CSERV_CUST
	Distribution Maintenance												
	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	287,159	-	51,831	-	15,201	-	-	-	-	-	-	-
	M & R Station Equipment - General	2,117	-	-	2,117	-	-	-	-	-	-	-	-
	M & R Station Equipment - Industrial	15,931	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - City Gate	1,767	-	-	1,767	-	-	-	-	-	-	-	-
	Services	175,200	-	-	-	25,947	-	-	-	-	-	-	-
	Meters & House Regulators	41,113	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	4,471	-	656	72	192	-	-	-	-	-	-	-
	Sub-total	***527,758***	-	***52,487***	***3,955***	***41,341***	-	-	-	-	-	-	-
	TOTAL O & M EXPENSES	**3,206,033**	**31,372**	**154,708**	**15,415**	**76,251**	-	-	**11,194**	-	-	**106,755**	-
	Labor Expense												
	Production Ops												
	Liquefied Petroleum Gas Expenses	198	-	-	-	-	-	-	198	-	-	-	-
	Liquefied Petroleum Gas	-	-	-	-	-	-	-	-	-	-	-	-
	Operation Labor & Expense	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***198***	-	-	-	-	-	-	***198***	-	-	-	-
	Distribution Ops												
	Operation Supervision & Engineering	217,384	-	16,908	1,277	9,473	-	-	-	-	-	19,518	-
	Distribution Load Dispatching	79,076	-	-	-	-	-	-	-	-	-	79,076	-
	Distribution Load Dispatching - Transportation	44,820	-	-	-	-	-	-	-	-	-	-	-
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	189,102	-	34,132	-	10,010	-	-	-	-	-	-	-
	M & R Station Expense - General	251	-	-	251	-	-	-	-	-	-	-	-
	M & R Station Expense - Industrial	22,357	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Expenses - City Gate	3,578	-	-	3,578	-	-	-	-	-	-	-	-
	Meter and House Regulator Expense	159,112	-	-	-	-	-	-	-	-	-	-	-
	Customer Installation Expenses	90,458	-	-	-	-	-	-	-	-	-	-	-
	Other Expenses - Distribution	71,567	-	10,497	1,153	3,078	-	-	-	-	-	-	-
	Rents - Distribution	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***888,911***	-	***61,536***	***6,259***	***22,562***	-	-	-	-	-	***98,594***	-
	Customer Service Ops												
	Supervision - Customer Accounting	110,972	-	-	-	-	-	-	-	-	-	-	-
	Meter Reading Expenses	143,243	-	-	-	-	-	-	-	-	-	-	-
	Customer Records & Collection Expenses	409,552	-	-	-	-	-	-	-	-	-	-	-
	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-
	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***663,767***	-	-	-	-	-	-	-	-	-	-	-
	Sales Ops												
	Demonstrating & Selling Expenses	193,658	-	-	-	-	-	-	-	-	-	-	-
	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***193,658***	-	-	-	-	-	-	-	-	-	-	-
	Distribution Maintenance												
	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	132,253	-	23,871	-	7,001	-	-	-	-	-	-	-
	M & R Station Equipment - General	-	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - Industrial	8,377	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - City Gate	192	-	-	192	-	-	-	-	-	-	-	-
	Services	123,494	-	-	-	18,290	-	-	-	-	-	-	-
	Meters & House Regulators	896	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***265,213***	-	***23,871***	***192***	***25,291***	-	-	-	-	-	-	-
	Production Maintenance												
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Maintenance of Production Equipment	926	926	-	-	-	-	-	-	-	-	-	-
	Sub-total	***926***	***926***	-	-	-	-	-	-	-	-	-	-
	TOTAL LABOR EXPENSE	**2,012,673**	**926**	**85,407**	**6,452**	**47,852**	-	-	**198**	-	-	**98,594**	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	15 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BADDEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL	24 F_CBILL_CMET	25 F_CBILL_CREC
	Distribution Maintenance												
	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	287,159	220,127	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - General	2,117	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - Industrial	15,931	-	-	-	15,931	-	-	-	-	-	-	-
	M & R Station Equipment - City Gate	1,767	-	-	-	-	-	-	-	-	-	-	-
	Services	175,200	149,253	-	-	-	-	-	-	-	-	-	-
	Meters & House Regulators	41,113	-	34,767	6,346	-	-	-	-	-	-	-	-
	Other Equipment	4,471	2,785	594	108	64	-	-	-	-	-	-	-
	Sub-total	***527,758***	***372,165***	***35,361***	***6,455***	***15,995***	-	-	-	-	-	-	-
	TOTAL O & M EXPENSES	**3,206,033**	**834,660**	**243,144**	**44,382**	**54,166**	-	-	-	**60,820**	**68,942**	**216,468**	**817,172**
	Labor Expense												
	Production Ops												
	Liquefied Petroleum Gas Expenses	198	-	-	-	-	-	-	-	-	-	-	-
	Liquefied Petroleum Gas	-	-	-	-	-	-	-	-	-	-	-	-
	Operation Labor & Expense	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***198***	-	-	-	-	-	-	-	-	-	-	-
	Distribution Ops												
	Operation Supervision & Engineering	217,384	97,774	35,744	6,524	7,838	-	-	-	-	22,327	-	-
	Distribution Load Dispatching	79,076	-	-	-	-	-	-	-	-	-	-	-
	Distribution Load Dispatching - Transportation	44,820	-	-	-	-	-	-	-	44,820	-	-	-
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	189,102	144,960	-	-	-	-	-	-	-	-	-	-
	M & R Station Expense - General	251	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Expense - Industrial	22,357	-	-	-	22,357	-	-	-	-	-	-	-
	M & R Station Expenses - City Gate	3,578	-	-	-	-	-	-	-	-	-	-	-
	Meter and House Regulator Expense	159,112	-	134,552	24,560	-	-	-	-	-	-	-	-
	Customer Installation Expenses	90,458	-	-	-	-	-	-	-	-	90,458	-	-
	Other Expenses - Distribution	71,567	44,579	9,504	1,735	1,022	-	-	-	-	-	-	-
	Rents - Distribution	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***888,911***	***287,312***	***179,800***	***32,819***	***31,217***	-	-	-	***44,820***	***112,785***	-	-
	Customer Service Ops												
	Supervision - Customer Accounting	110,972	-	-	-	-	-	-	-	-	-	19,931	75,245
	Meter Reading Expenses	143,243	-	-	-	-	-	-	-	-	-	143,243	-
	Customer Records & Collection Expenses	409,552	-	-	-	-	-	-	-	-	-	-	409,552
	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	-	-	-
	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***663,767***	-	-	-	-	-	-	-	-	-	***163,175***	***484,797***
	Sales Ops												
	Demonstrating & Selling Expenses	193,658	-	-	-	-	-	-	-	-	-	-	-
	Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***193,658***	-	-	-	-	-	-	-	-	-	-	-
	Distribution Maintenance												
	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Mains & Services Expenses	132,253	101,381	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - General	-	-	-	-	-	-	-	-	-	-	-	-
	M & R Station Equipment - Industrial	8,377	-	-	-	8,377	-	-	-	-	-	-	-
	M & R Station Equipment - City Gate	192	-	-	-	-	-	-	-	-	-	-	-
	Services	123,494	105,205	-	-	-	-	-	-	-	-	-	-
	Meters & House Regulators	896	-	758	138	-	-	-	-	-	-	-	-
	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***265,213***	***206,586***	***758***	***138***	***8,377***	-	-	-	-	-	-	-
	Production Maintenance												
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Maintenance of Production Equipment	926	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***926***	-	-	-	-	-	-	-	-	-	-	-
	TOTAL LABOR EXPENSE	**2,012,673**	**493,898**	**180,558**	**32,958**	**39,594**	-	-	-	**44,820**	**112,785**	**163,175**	**484,797**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	26 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
	Distribution Maintenance								
	Structures & Improvements	-	-	-	-	-	-	-	-
	Mains & Services Expenses	287,159	-	-	-	-	-	-	-
	M & R Station Equipment - General	2,117	-	-	-	-	-	-	-
	M & R Station Equipment - Industrial	15,931	-	-	-	-	-	-	-
	M & R Station Equipment - City Gate	1,767	-	-	-	-	-	-	-
	Services	175,200	-	-	-	-	-	-	-
	Meters & House Regulators	41,113	-	-	-	-	-	-	-
	Other Equipment	4,471	-	-	-	-	-	-	-
	Sub-total	***527,758***	-	-	-	-	-	-	-
	TOTAL O & M EXPENSES	**3,206,033**	**167,549**	**3,986**	**274,852**	-	-	**16,206**	**9,000**
	Labor Expense								
	Production Ops								
	Liquefied Petroleum Gas Expenses	198	-	-	-	-	-	-	-
	Liquefied Petroleum Gas	-	-	-	-	-	-	-	-
	Operation Labor & Expense	-	-	-	-	-	-	-	-
	Sub-total	***198***	-	-	-	-	-	-	-
	Distribution Ops								
	Operation Supervision & Engineering	217,384	-	-	-	-	-	-	-
	Distribution Load Dispatching	79,076	-	-	-	-	-	-	-
	Distribution Load Dispatching - Transportation	44,820	-	-	-	-	-	-	-
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	-	11,206	-
	Mains & Services Expenses	189,102	-	-	-	-	-	-	-
	M & R Station Expense - General	251	-	-	-	-	-	-	-
	M & R Station Expense - Industrial	22,357	-	-	-	-	-	-	-
	M & R Station Expenses - City Gate	3,578	-	-	-	-	-	-	-
	Meter and House Regulator Expense	159,112	-	-	-	-	-	-	-
	Customer Installation Expenses	90,458	-	-	-	-	-	-	-
	Other Expenses - Distribution	71,567	-	-	-	-	-	-	-
	Rents - Distribution	-	-	-	-	-	-	-	-
	Sub-total	***888,911***	-	-	-	-	-	***11,206***	-
	Customer Service Ops								
	Supervision - Customer Accounting	110,972	15,428	367	-	-	-	-	-
	Meter Reading Expenses	143,243	-	-	-	-	-	-	-
	Customer Records & Collection Expenses	409,552	-	-	-	-	-	-	-
	Uncollectible Accounts	-	-	-	-	-	-	-	-
	Customer Assistance Expenses	-	-	-	-	-	-	-	-
	Sub-total	***663,767***	***15,428***	***367***	-	-	-	-	-
	Sales Ops								
	Demonstrating & Selling Expenses	193,658	-	-	193,658	-	-	-	-
	Advertising Expenses	-	-	-	-	-	-	-	-
	Sub-total	***193,658***	-	-	***193,658***	-	-	-	-
	Distribution Maintenance								
	Structures & Improvements	-	-	-	-	-	-	-	-
	Mains & Services Expenses	132,253	-	-	-	-	-	-	-
	M & R Station Equipment - General	-	-	-	-	-	-	-	-
	M & R Station Equipment - Industrial	8,377	-	-	-	-	-	-	-
	M & R Station Equipment - City Gate	192	-	-	-	-	-	-	-
	Services	123,494	-	-	-	-	-	-	-
	Meters & House Regulators	896	-	-	-	-	-	-	-
	Other Equipment	-	-	-	-	-	-	-	-
	Sub-total	***265,213***	-	-	-	-	-	-	-
	Production Maintenance								
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-
	Maintenance of Production Equipment	926	-	-	-	-	-	-	-
	Sub-total	***926***	-	-	-	-	-	-	-
	TOTAL LABOR EXPENSE	**2,012,673**	**15,428**	**367**	**193,658**	-	-	**11,206**	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization
Test Period at Current Revenues

No.	Account Description	Amount	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU	14 F_CSERV_CUST
A & G Expenses													
	Administrative & General Ops												
	Administrative & General Salaries	1,307,367	619	57,066	4,311	31,973	-	-	133	-	-	65,877	-
	Office Supplies & Expenses	471,973	25,419	65,494	7,193	19,208	-	-	-	-	-	-	-
	Outside Services	298,123	16,056	41,370	4,544	12,133	-	-	-	-	-	-	-
	Property Insurance	12,811	690	1,778	195	521	-	-	-	-	-	-	-
	Injuries & Damages	221,189	11,913	30,694	3,371	9,002	-	-	-	-	-	-	-
	Employee Pensions & Benefits	886,770	420	38,707	2,924	21,687	-	-	90	-	-	44,684	-
	Regulatory Commission Expenses	187,814	9,460	24,751	2,763	5,370	-	19,230	1,340	-	-	180	536
	General Advertising - A & G	826	45	115	13	34	-	-	-	-	-	-	-
	Misc. General Expenses	190,429	10,256	26,425	2,902	7,750	-	-	-	-	-	-	-
	Rents - A & G	342,287	162	14,941	1,129	8,371	-	-	35	-	-	17,248	-
	Sub-total	***3,919,591***	***75,040***	***301,341***	***29,345***	***116,050***	-	***19,230***	***1,597***	-	-	***127,988***	***536***
	Administrative & General Maintenance												
	General Plant	24,587	1,324	3,412	375	1,001	-	-	-	-	-	-	-
	Sub-total	***24,587***	***1,324***	***3,412***	***375***	***1,001***	-	-	-	-	-	-	-
	TOTAL A&G EXPENSES	**3,944,178**	**76,364**	**304,753**	**29,719**	**117,051**	-	**19,230**	**1,597**	-	-	**127,988**	**536**
Depreciation & Amortization Expense													
	Intangible Plant												
	Organization Expense	-	-	-	-	-	-	-	-	-	-	-	-
	Franchise and Consent	-	-	-	-	-	-	-	-	-	-	-	-
	Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
	UtiliCIS	86,139	-	-	-	-	-	-	-	-	-	-	86,139
	Sub-total	***86,139***	-	-	-	-	-	-	-	-	-	-	***86,139***
	Production Plant												
	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	3,244	3,244	-	-	-	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	94,387	94,387	-	-	-	-	-	-	-	-	-	-
	Sub-total	***97,631***	***97,631***	-	-	-	-	-	-	-	-	-	-
	Distribution Plant												
	Mains	916,667	-	257,492	-	-	-	-	-	-	-	-	-
	M & R Stations - General	6,510	-	-	6,510	-	-	-	-	-	-	-	-
	M & R Stations - City Gate	27,935	-	-	27,935	-	-	-	-	-	-	-	-
	Services	880,932	-	-	-	130,468	-	-	-	-	-	-	-
	Meters	121,244	-	-	-	-	-	-	-	-	-	-	-
	Meter Installations	103,265	-	-	-	-	-	-	-	-	-	-	-
	Regulating Equipment	27,190	-	-	-	-	-	-	-	-	-	-	-
	M & R Stations - Industrial	36,628	-	-	-	-	-	-	-	-	-	-	-
	Other Equipment	9,596	-	1,407	155	413	-	-	-	-	-	-	-
	Sub-total	***2,129,967***	-	***258,899***	***34,600***	***130,879***	-	-	-	-	-	-	-
	General Plant												
	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Office Equipment	19,210	1,035	2,668	293	782	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Tools and Work Equipment	7,244	390	1,005	110	295	-	-	-	-	-	-	-
	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Power Operated Equipment	28,992	1,561	4,023	442	1,180	-	-	-	-	-	-	-
	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous Equipment	12,842	692	1,782	196	523	-	-	-	-	-	-	-
	Other Intangible Property	-	-	-	-	-	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***68,287***	***3,678***	***9,476***	***1,041***	***2,779***	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSE	**2,382,025**	**101,309**	**268,375**	**35,641**	**133,658**	-	-	-	-	-	-	**86,139**
TOTAL EXPENSES		**9,532,235**	**209,045**	**727,836**	**80,775**	**326,960**	-	**19,230**	**12,791**	-	-	**234,743**	**86,675**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	15 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BADDEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL	24 F_CBILL_CMET	25 F_CBILL_CREC
A & G Expenses													
	Administrative & General Ops												
	Administrative & General Salaries	1,307,367	330,006	120,643	22,021	26,455	-	-	-	-	75,359	109,028	323,925
	Office Supplies & Expenses	471,973	278,155	59,302	10,825	6,377	-	-	-	-	-	-	-
	Outside Services	298,123	175,697	37,458	6,837	4,028	-	-	-	-	-	-	-
	Property Insurance	12,811	7,550	1,610	294	173	-	-	-	-	-	-	-
	Injuries & Damages	221,189	130,356	27,792	5,073	2,988	-	-	-	-	-	-	-
	Employee Pensions & Benefits	886,770	223,839	81,830	14,937	17,944	-	-	-	-	51,115	73,952	219,714
	Regulatory Commission Expenses	187,814	94,253	23,781	4,480	2,484	362	(3,255)	(142)	-	158	334	1,149
	General Advertising - A & G	826	487	104	19	11	-	-	-	-	-	-	-
	Misc. General Expenses	190,429	112,228	23,927	4,367	2,573	-	-	-	-	-	-	-
	Rents - A & G	342,287	86,400	31,586	5,765	6,926	-	-	-	-	19,730	28,545	84,808
	Sub-total	***3,919,591***	***1,438,972***	***408,033***	***74,619***	***69,960***	***362***	***(3,255)***	***(142)***	-	***146,363***	***211,859***	***629,597***
	Administrative & General Maintenance												
	General Plant	24,587	14,490	3,089	564	332	-	-	-	-	-	-	-
	Sub-total	***24,587***	***14,490***	***3,089***	***564***	***332***	-	-	-	-	-	-	-
	TOTAL A&G EXPENSES	**3,944,178**	**1,453,463**	**411,123**	**75,183**	**70,292**	**362**	**(3,255)**	**(142)**	-	**146,363**	**211,859**	**629,597**
Depreciation & Amortization Expense													
	Intangible Plant												
	Organization Expense	-	-	-	-	-	-	-	-	-	-	-	-
	Franchise and Consent	-	-	-	-	-	-	-	-	-	-	-	-
	Misc. Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-
	UtiliCIS	86,139	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***86,139***	-	-	-	-	-	-	-	-	-	-	-
	Production Plant												
	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-	-	-	-	-
	Structures and Improvements	3,244	-	-	-	-	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	94,387	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***97,631***	-	-	-	-	-	-	-	-	-	-	-
	Distribution Plant												
	Mains	916,667	659,175	-	-	-	-	-	-	-	-	-	-
	M & R Stations - General	6,510	-	-	-	-	-	-	-	-	-	-	-
	M & R Stations - City Gate	27,935	-	-	-	-	-	-	-	-	-	-	-
	Services	880,932	750,466	-	-	-	-	-	-	-	-	-	-
	Meters	121,244	-	121,244	-	-	-	-	-	-	-	-	-
	Meter Installations	103,265	-	103,265	-	-	-	-	-	-	-	-	-
	Regulating Equipment	27,190	-	-	27,190	-	-	-	-	-	-	-	-
	M & R Stations - Industrial	36,628	-	-	-	36,628	-	-	-	-	-	-	-
	Other Equipment	9,596	5,977	1,274	233	137	-	-	-	-	-	-	-
	Sub-total	***2,129,967***	***1,415,618***	***225,784***	***27,422***	***36,766***	-	-	-	-	-	-	-
	General Plant												
	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-
	Office Equipment	19,210	11,321	2,414	441	260	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Tools and Work Equipment	7,244	4,269	910	166	98	-	-	-	-	-	-	-
	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Power Operated Equipment	28,992	17,086	3,643	665	392	-	-	-	-	-	-	-
	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous Equipment	12,842	7,568	1,614	295	174	-	-	-	-	-	-	-
	Other Intangible Property	-	-	-	-	-	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***68,287***	***40,245***	***8,580***	***1,566***	***923***	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSE	**2,382,026**	**1,455,863**	**234,364**	**28,989**	**37,688**	-	-	-	-	-	-	-
TOTAL EXPENSES		**9,532,236**	**3,743,986**	**888,630**	**148,663**	**162,146**	**362**	**(3,255)**	**(142)**	**60,820**	**215,305**	**428,317**	**1,446,769**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	26 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
	A & G Expenses								
	Administrative & General Ops								
	Administrative & General Salaries	1,307,367	10,308	245	129,396	-	-	-	-
	Office Supplies & Expenses	471,973	-	-	-	-	-	-	-
	Outside Services	298,123	-	-	-	-	-	-	-
	Property Insurance	12,811	-	-	-	-	-	-	-
	Injuries & Damages	221,189	-	-	-	-	-	-	-
	Employee Pensions & Benefits	886,770	6,992	166	87,767	-	-	-	-
	Regulatory Commission Expenses	187,814	165	4	412	-	-	-	-
	General Advertising - A & G	826	-	-	-	-	-	-	-
	Misc. General Expenses	190,429	-	-	-	-	-	-	-
	Rents - A & G	342,287	2,699	64	33,878	-	-	-	-
	Sub-total	***3,919,591***	***20,164***	***480***	***251,453***	-	-	-	-
	Administrative & General Maintenance								
	General Plant	24,587	-	-	-	-	-	-	-
	Sub-total	***24,587***	-	-	-	-	-	-	-
	TOTAL A&G EXPENSES	**3,944,178**	**20,164**	**480**	**251,453**	-	-	-	-
	Depreciation & Amortization Expense								
	Intangible Plant								
	Organization Expense	-	-	-	-	-	-	-	-
	Franchise and Consent	-	-	-	-	-	-	-	-
	Misc. Intangible Plant	-	-	-	-	-	-	-	-
	UtiliCIS	86,139	-	-	-	-	-	-	-
	Sub-total	***86,139***	-	-	-	-	-	-	-
	Production Plant								
	Land and Land Rights	-	-	-	-	-	-	-	-
	Depreciable Land Rights	-	-	-	-	-	-	-	-
	Structures and Improvements	3,244	-	-	-	-	-	-	-
	Liquid Petroleum Gas Equipment	94,387	-	-	-	-	-	-	-
	Sub-total	***97,631***	-	-	-	-	-	-	-
	Distribution Plant								
	Mains	916,667	-	-	-	-	-	-	-
	M & R Stations - General	6,510	-	-	-	-	-	-	-
	M & R Stations - City Gate	27,935	-	-	-	-	-	-	-
	Services	880,932	-	-	-	-	-	-	-
	Meters	121,244	-	-	-	-	-	-	-
	Meter Installations	103,265	-	-	-	-	-	-	-
	Regulating Equipment	27,190	-	-	-	-	-	-	-
	M & R Stations - Industrial	36,628	-	-	-	-	-	-	-
	Other Equipment	9,596	-	-	-	-	-	-	-
	Sub-total	***2,129,967***	-	-	-	-	-	-	-
	General Plant								
	Structures and Improvements	-	-	-	-	-	-	-	-
	Office Equipment	19,210	-	-	-	-	-	-	-
	Vax System Equipment	-	-	-	-	-	-	-	-
	Transportation Equipment	-	-	-	-	-	-	-	-
	Tools and Work Equipment	7,244	-	-	-	-	-	-	-
	Laboratory Equipment	-	-	-	-	-	-	-	-
	Power Operated Equipment	28,992	-	-	-	-	-	-	-
	Communication Equipment	-	-	-	-	-	-	-	-
	Miscellaneous Equipment	12,842	-	-	-	-	-	-	-
	Other Intangible Property	-	-	-	-	-	-	-	-
	Plant Leased to Others	-	-	-	-	-	-	-	-
	Sub-total	***68,287***	-	-	-	-	-	-	-
	TOTAL DEPRECIATION EXPENSE	**2,382,025**	-	-	-	-	-	-	-
	TOTAL EXPENSES	**9,632,235**	**187,713**	**4,466**	**526,306**	-	-	**15,206**	**9,000**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU	14 F_CSERV_CUST
Interest on Customer Deposits													
	Interest on Customer Deposits	38,851	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***38,851***	-	-	-	-	-	-	-	-	-	-	-
	TOTAL INTEREST ON CUSTOMER DEPOSITS	**38,851**	-	-	-	-	-	-	-	-	-	-	-
TAXES (other than Income)													
	Taxes (other than Income)												
	Payroll	234,352	111	10,229	773	5,731	-	-	24	-	-	11,809	-
	Property	912,426	49,141	126,615	13,906	37,134	-	-	-	-	-	-	-
	Revenue Related	175,186	-	-	-	-	-	-	-	-	-	-	-
	Other Taxes	27,462	1,383	3,619	404	785	-	2,812	196	-	-	26	78
	Sub-total	***1,349,426***	***50,635***	***140,463***	***15,083***	***43,650***	-	***2,812***	***220***	-	-	***11,835***	***78***
	TOTAL TAXES OTHER THAN INCOME	**1,349,426**	**50,635**	**140,463**	**15,083**	**43,650**	-	**2,812**	**220**	-	-	**11,835**	**78**
Timing Differences													
	Timing Differences												
	Accelerated Depreciation	(411,106)	(19,531)	(49,656)	(5,297)	(20,851)	-	-	-	-	-	-	(15,776)
	Unrecovered Purchased Gas Cost	719,771	-	-	-	-	-	-	-	719,771	-	-	-
	Capitialization of Overhead and Interest	35,740	-	5,242	576	1,537	-	-	-	-	-	-	-
	Bad Debts	6,939	-	1,018	112	298	-	-	-	-	-	-	-
	Environmental Costs	12,461	125	618	62	304	-	-	45	-	-	426	-
	Other Post Retirement Benefits	6,565	3	287	22	161	-	-	1	-	-	331	-
	Self-Insurance	(53,445)	(25)	(2,333)	(176)	(1,307)	-	-	(5)	-	-	(2,693)	-
	Rate Case Expense	(344,007)	(3,458)	(17,052)	(1,699)	(8,405)	-	-	(1,234)	-	-	(11,767)	-
	Real Property Taxes	(13,032)	-	(1,911)	(210)	(561)	-	-	-	-	-	-	-
	Sub-total	***(40,114)***	***(22,886)***	***(63,789)***	***(6,612)***	***(28,822)***	-	-	***(1,194)***	***719,771***	-	***(13,703)***	***(15,776)***
	TOTAL TIMING DIFFRENCES	**(40,114)**	**(22,886)**	**(63,789)**	**(6,612)**	**(28,822)**	-	-	**(1,194)**	**719,771**	-	**(13,703)**	**(15,776)**
Current Deferred Income Taxes													
	Depreciation Related	167,135	7,940	20,188	2,154	8,477	-	-	-	-	-	-	6,414
	Unrecovered Purchased Gas Cost	(292,623)	-	-	-	-	-	-	-	(292,623)	-	-	-
	Capitalization of Interest & Overheads	(14,530)	-	(2,131)	(234)	(625)	-	-	-	-	-	-	-
	Bad Debts	(2,821)	-	-	-	-	-	-	-	-	-	-	-
	Environmental Costs	(5,066)	(51)	(251)	(25)	(124)	-	-	(18)	-	-	(173)	-
	Other Post-Retirement Benefits	(2,669)	(1)	(117)	(9)	(65)	-	-	(0)	-	-	(134)	-
	Self-Insurance	21,728	10	948	72	531	-	-	2	-	-	1,095	-
	Rate Case Expense	139,856	1,406	6,933	691	3,417	-	-	502	-	-	4,784	-
	Real Property	5,298	-	777	85	228	-	-	-	-	-	-	-
	Amort. of Unfunded DIT Liability	10,635	505	1,285	137	539	-	-	-	-	-	-	408
	TOTAL CURRENT DEFERRED INCOME TAXES	**26,943**	**9,810**	**27,632**	**2,870**	**12,378**	-	-	**486**	**(292,623)**	-	**6,571**	**6,822**

END

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	15 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BADDEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL	24 F_CBILL_CMET	25 F_CBILL_CREC
	Interest on Customer Deposits												
	Interest or Customer Deposits	38,851	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	***38,851***	-	-	-	-	-	-	-	-	-	-	-
	TOTAL INTEREST ON CUSTOMER DEPOSITS	**38,851**	-	-	-	-	-	-	-	-	-	-	-
	TAXES (other than Income)												
	Taxes (other than Income)												
	Payroll	234,352	59,155	21,626	3,947	4,742	-	-	-	-	13,509	19,544	58,065
	Property	912,426	537,732	114,644	20,926	12,327	-	-	-	-	-	-	-
	Revenue Related	175,186	-	-	-	-	-	-	-	-	-	-	-
	Other Taxes	27,462	13,782	3,477	655	363	53	(476)	(21)	-	23	49	168
	Sub-total	***1,349,426***	***610,669***	***139,747***	***25,529***	***17,433***	***53***	***(476)***	***(21)***	-	***13,532***	***19,593***	***58,233***
	TOTAL TAXES OTHER THAN INCOME	**1,349,426**	**610,669**	**139,747**	**25,529**	**17,433**	**53**	**(476)**	**(21)**	-	**13,532**	**19,593**	**58,233**
	Timing Differences												
	Timing Differences												
	Accelerated Depreciation	(411,106)	(247,057)	(41,096)	(7,050)	(4,793)	-	-	-	-	-	-	-
	Unrecovered Purchased Gas Cost	719,771	-	-	-	-	-	-	-	-	-	-	-
	Capitalization of Overhead and Interest	35,740	22,262	4,746	866	510	-	-	-	-	-	-	-
	Bad Debts	6,939	4,322	921	168	99	-	-	-	-	-	-	-
	Environmental Costs	12,461	3,332	971	177	216	-	-	-	-	275	864	3,263
	Other Post Retirement Benefits	6,565	1,657	606	111	133	-	-	-	-	378	547	1,627
	Self-Insurance	(53,445)	(13,491)	(4,932)	(900)	(1,081)	-	-	-	-	(3,081)	(4,457)	(13,242)
	Rate Case Expense	(344,007)	(91,999)	(26,800)	(4,892)	(5,970)	-	-	-	-	(7,599)	(23,859)	(90,071)
	Real Property Taxes	(13,032)	(8,118)	(1,731)	(316)	(186)	-	-	-	-	-	-	-
	Sub-total	***(40,114)***	***(329,089)***	***(67,314)***	***(11,835)***	***(11,072)***	-	-	-	-	***(10,026)***	***(26,904)***	***(98,424)***
	TOTAL TIMING DIFFRENCES	**(40,114)**	**(329,089)**	**(67,314)**	**(11,835)**	**(11,072)**	-	-	-	-	**(10,026)**	**(26,904)**	**(98,424)**
	Current Deferred Income Taxes												
	Depreciation Related	167,135	100,441	16,708	2,866	1,949	-	-	-	-	-	-	-
	Unrecovered Purchased Gas Cost	(292,623)	-	-	-	-	-	-	-	-	-	-	-
	Capitalization of Interest & Overheads	(14,530)	(9,051)	(1,930)	(352)	(207)	-	-	-	-	-	-	-
	Bad Debts	(2,821)	-	-	-	-	(2,821)	-	-	-	-	-	-
	Environmental Costs	(5,066)	(1,355)	(395)	(72)	(88)	-	-	-	-	(112)	(351)	(1,326)
	Other Post-Retirement Benefits	(2,669)	(674)	(246)	(45)	(54)	-	-	-	-	(154)	(223)	(661)
	Self-Insurance	21,728	5,485	2,005	366	440	-	-	-	-	1,252	1,812	5,384
	Rate Case Expense	139,856	37,402	10,896	1,989	2,427	-	-	-	-	3,089	9,700	36,618
	Real Property	5,298	3,300	704	128	76	-	-	-	-	-	-	-
	Amort. of Unfunded DIT Liability	10,635	6,391	1,063	182	124	-	-	-	-	-	-	-
	TOTAL CURRENT DEFERRED INCOME TAXES	**26,943**	**141,940**	**28,804**	**5,062**	**4,666**	**(2,821)**	-	-	-	**4,076**	**10,938**	**40,014**

END

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Functionalization

Test Period at Current Revenues

No.	Account Description	Amount	26 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
	Interest on Customer Deposits								
	Interest on Customer Deposits	38,851	-	-	-	38,851	-	-	-
	Sub-total	***38,851***	-	-	-	***38,851***	-	-	-
	TOTAL INTEREST ON CUSTOMER DEPOSITS	**38,851**	-	-	-	**38,851**	-	-	-
	TAXES (other than Income)								
	Taxes (other than Income)								
	Payroll	234,352	1,848	44	23,195	-	-	-	-
	Property	912,426	-	-	-	-	-	-	-
	Revenue Related	175,186	-	-	-	-	175,186	-	-
	Other Taxes	27,462	24	1	60	-	-	-	-
	Sub-total	***1,349,426***	***1,872***	***45***	***23,255***	-	***175,186***	-	-
	TOTAL TAXES OTHER THAN INCOME	**1,349,426**	**1,872**	**45**	**23,255**	-	**175,186**	-	-
	Timing Differences								
	Timing Differences								
	Accelerated Depreciation	(411,106)	-	-	-	-	-	-	-
	Unrecovered Purchased Gas Cost	719,771	-	-	-	-	-	-	-
	Capitialization of Overhead and Interest	35,740	-	-	-	-	-	-	-
	Bad Debts	6,939	-	-	-	-	-	-	-
	Environmental Costs	12,461	669	16	1,097	-	-	-	-
	Other Post Retirement Benefits	6,565	52	1	650	-	-	-	-
	Self-Insurance	(53,445)	(421)	(10)	(5,290)	-	-	-	-
	Rate Case Expense	(344,007)	(18,468)	(439)	(30,295)	-	-	-	-
	Real Property Taxes	(13,032)	-	-	-	-	-	-	-
	Sub-total	***(40,114)***	***(18,168)***	***(432)***	***(33,838)***	-	-	-	-
	TOTAL TIMING DIFFRENCES	**(40,114)**	**(18,168)**	**(432)**	**(33,838)**	-	-	-	-
	Current Deferred Income Taxes								
	Depreciation Related	167,135	-	-	-	-	-	-	-
	Unrecovered Purchased Gas Cost	(292,623)	-	-	-	-	-	-	-
	Capitalization of Interest & Overheads	(14,530)	-	-	-	-	-	-	-
	Bad Debts	(2,821)	-	-	-	-	-	-	-
	Environmental Costs	(5,066)	(272)	(6)	(446)	-	-	-	-
	Other Post-Retirement Benefits	(2,669)	(21)	(1)	(264)	-	-	-	-
	Self-Insurance	21,728	171	4	2,151	-	-	-	-
	Rate Case Expense	139,856	7,508	179	12,316	-	-	-	-
	Real Property	5,298	-	-	-	-	-	-	-
	Amort. of Unfunded DIT Liability	10,635	-	-	-	-	-	-	-
	TOTAL CURRENT DEFERRED INCOME TAXES	**26,943**	**7,386**	**176**	**13,757**	-	-	-	-

END

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Classification
Test Period at Current Revenues

No.	Account Description	Line Ref. Amount	4 DEM	5 COM	6 CUS	7 REV	8 SHP	Internal	DEM	COM	CUS	REV	SHP
	RATE BASE												
	Plant-in Service												
	Intangible Plant												
	Organization Expense	6,732	-	-	-	-	-	6,732					
	Franchise and Consent	410	-	-	-	-	-	410					
	Misc. Intangible Plant	3,000	-	-	-	-	-	3,000					
	UtiICIS	1,246,760	-	-	1,246,760	-	-	-			F_CSERV_CUST		
	Sub-total	***1,256,902***	-	-	***1,246,760***	-	-	***10,142***					
	Production Plant												
	Land and Land Rights	170,215	170,215	-	-	-	-	-	F_PRODU_DD				
	Depreciable Land Rights	-	-	-	-	-	-	-	F_PRODU_DD				
	Structures and Improvements	256,041	258,041	-	-	-	-	-	F_PRODU_DD				
	Liquid Petroleum Gas Equipment	2,977,522	2,977,522	-	-	-	-	-	F_PRODU_DD				
	Sub-total	***3,403,778***	***3,403,778***	-	-	-	-						
	Distribution Plant												
	Mains	31,111,052	8,739,095	-	22,371,958	-	-	-	F_DISTR_DD		F_DISTR_CUST		
	M & R Stations - General	168,490	168,490	-	-	-	-	-	F_DISTR_PAVG				
	M & R Stations - City Gate	791,344	791,344	-	-	-	-	-	F_DISTR_PAVG				
	Services	17,306,025	2,563,022	-	14,743,003	-	-	-	F_DISTR_MAXDD		F_DISTR_CUST		
	Meters	4,979,006	-	-	4,979,006	-	-	-			F_DISTR_MET		
	Meter Installations	2,933,851	-	-	2,933,851	-	-	-			F_DISTR_MET		
	Regulating Equipment	1,444,360	-	-	1,444,360	-	-	-			F_DISTR_REG		
	M & R Stations - Industrial	850,837	-	-	850,837	-	-	-			F_DISTR_MNR		
	Other Equipment	210,486	-	-	-	-	-	210,486					
	Sub-total	***59,795,451***	***12,261,951***	-	***47,323,014***	-	-	***210,486***					
	General Plant												
	Structures and Improvements	69,747	-	-	-	-	-	69,747					
	Office Equipment	511,065	-	-	-	-	-	511,065					
	Vax System Equipment	-	-	-	-	-	-	-					
	Transportation Equipment	1,099,263	-	-	-	-	-	1,099,263					
	Tools and Work Equipment	280,097	-	-	-	-	-	280,097					
	Laboratory Equipment	1,658	-	-	-	-	-	1,658					
	Power Operated Equipment	546,180	-	-	-	-	-	546,180					
	Communication Equipment	3,833	-	-	-	-	-	3,833					
	Miscellaneous Equipment	289,236	-	-	-	-	-	289,236					
	Other Intangible Property	475	-	-	-	-	-	475					
	Plant Leased to Others	-	-	-	-	-	-	-					
	Sub-total	***2,801,555***	-	-	-	-	-	***2,801,555***					
	TOTAL PLANT-IN-SERVICE	**67,257,686**	**15,665,729**	-	**48,569,774**	-	-	**3,022,183**					
	Accumulated Reserve for Depreciation												
	Intangible Plant												
	Organization Expense	-	-	-	-	-	-	-					
	Franchise and Consent	-	-	-	-	-	-	-					
	Misc. Intangible Plant	-	-	-	-	-	-	-					
	UtiICIS	(924,248)	-	-	(924,248)	-	-	-			F_CSERV_CUST		
	Sub-total	***(924,248)***	-	-	***(924,248)***	-	-						
	Production Plant												
	Land and Land Rights	(4,123)	(4,123)	-	-	-	-	-	F_PRODU_DD				
	Depreciable Land Rights	-	-	-	-	-	-	-	F_PRODU_DD				
	Structures and Improvements	(169,360)	(169,360)	-	-	-	-	-	F_PRODU_DD				
	Liquid Petroleum Gas Equipment	(917,278)	(917,278)	-	-	-	-	-	F_PRODU_DD				
	Sub-total	***(1,090,762)***	***(1,090,762)***	-	-	-	-						

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Classification

Test Period at Current Revenues

No.	Account Description	Line Ref. Amount	4 DEM	5 COM	6 CUS	7 REV	8 SHP	Internal	DEM	COM	CUS	REV	SHP
	Distribution Plant												
	Mains	(9,823,732)	(2,759,486)	-	(7,064,245)	-	-	-	F_DISTR_DD		F_DISTR_CUST		
	M & R Stations - General	(43,912)	(43,912)	-	-	-	-	-	F_DISTR_PAVG				
	M & R Stations - City Gate	(249,987)	(249,987)	-	-	-	-	-	F_DISTR_PAVG				
	Services	(7,952,016)	(1,177,694)	-	(6,774,322)	-	-	-	F_DISTR_MAXDD		F_DISTR_CUST		
	Meters	(765,407)	-	-	(765,407)	-	-	-			F_DISTR_MET		
	Meter Installations	(1,506,742)	-	-	(1,506,742)	-	-	-			F_DISTR_MET		
	Regulating Equipment	(388,285)	-	-	(388,285)	-	-	-			F_DISTR_REG		
	M & R Stations - Industrial	(266,241)	-	-	(266,241)	-	-	-			F_DISTR_MNR		
	Other Equipment	(80,429)	-	-	-	-	-	(80,429)					
	Sub-total	***(21,076,749)***	***(4,231,079)***	-	***(16,765,242)***	-	-	***(80,429)***					
	General Plant												
	Structures and Improvements	(66,313)	-	-	-	-	-	(66,313)					
	Office Equipment	(264,731)	-	-	-	-	-	(264,731)					
	Vax System Equipment	-	-	-	-	-	-	-					
	Transportation Equipment	(299,888)	-	-	-	-	-	(299,888)					
	Tools and Work Equipment	(102,769)	-	-	-	-	-	(102,769)					
	Laboratory Equipment	(1,658)	-	-	-	-	-	(1,658)					
	Power Operated Equipment	(208,088)	-	-	-	-	-	(208,088)					
	Communication Equipment	54,401	-	-	-	-	-	54,401					
	Miscellaneous Equipment	(107,532)	-	-	-	-	-	(107,532)					
	Other Intangible Property	(475)	-	-	-	-	-	(475)					
	Plant Leased to Others	-	-	-	-	-	-	-					
	Sub-total	***(997,054)***	-	-	-	-	-	***(997,054)***					
	Retirement Work in Process	3,188	-	-	-	-	-	3,188					
	TOTAL DEPRECIATION ACCRUAL	**(24,085,625)**	**(5,321,840)**	-	**(17,689,490)**	-	-	**(1,074,295)**					
	Rate Base Adjustments and Working Capital												
	Accumulated Deferred Income Tax												
	Accelerated Depreciation	(5,176,650)	-	-	-	-	-	(5,176,650)					
	Bad Debts	83,748	-	-	83,748	-	-	-			F_DISTR_BADDEBT		
	Capital Interest & Overheads	181,688	-	-	-	-	-	181,688					
	Pension	68,426	-	-	-	-	-	68,426					
	Unbilled Revenue	-	-	-	-	-	-	-				F_DISTR_TREV	
	Other Post Retirement Benefits	86,711	-	-	-	-	-	86,711					
	Rate Case Expense	(85,709)	-	-	-	-	-	(85,709)					
	Self-Insurance	227,357	-	-	-	-	-	227,357					
	Regulatory Asset	86,283	-	-	-	-	-	86,283					
	Real Property	(50,933)	-	-	-	-	-	(50,933)					
	Sub-total	***(4,579,079)***	-	-	***83,748***	-	-	***(4,662,827)***					
	Other Rate Base Adjustments												
	Customer Deposits	(752,508)	-	-	(752,508)	-	-	-			F_CBILL_CUSDEP		
	Customer Advances	(32,929)	-	-	(32,929)	-	-	-			F_CBILL_CUSADV		
	Unamort. ITC	(76,694)	-	-	-	-	-	(76,694)					
	Nat. Gas in Storage	4,445,661	-	4,445,661	-	-	-	-		F_PRODU_SSALES			
	Propane in Storage	307,334	-	307,334	-	-	-	-		F_PRODU_CDD			
	Plant M&S	283,986	-	-	-	-	-	283,986					
	Cash Working Capital	651,938	-	-	-	-	-	651,938					
	CWIP	-	-	-	-	-	-	-	F_DISTR_CWIP				
	Sub-total	***4,826,788***	-	***4,752,995***	***(785,437)***	-	-	***859,230***					
	TOTAL OTHER RATE BASE	**247,709**	-	**4,752,995**	**(701,689)**	-	-	**(3,803,597)**					
TOTAL RATE BASE		**43,419,770**	**10,343,889**	**4,752,995**	**30,178,595**	-	-	**(1,855,709)**					

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Classification
Test Period at Current Revenues

No.	Account Description	Line Ref. Amount	4 DEM	5 COM	6 CUS	7 REV	8 SHP	Internal	DEM	COM	CUS	REV	SHP
	EXPENSES												
	O & M Expenses												
	Production Ops												
	Liquefied Petroleum Gas Expenses	11,194	-	11,194	-	-	-	-		F_PRODU_CDD			
	Liquefied Petroleum Gas	-	-	-	-	-	-	-		F_PRODU_CDD			
	Operation Labor & Expense	14,156	14,156	-	-	-	-	-	F_PRODU_DD				
	Sub-total	***25,350***	***14,156***	***11,194***	-	-	-	-					
	Purchased Gas Expense												
	Fixed Costs Less Storage	-	-	-	-	-	-	-		F_PRODU_PGAS			
	Storage Fixed Costs	-	-	-	-	-	-	-		F_PRODU_PGAS			
	Commodity Costs Less Storage	-	-	-	-	-	-	-		F_PRODU_PGAS			
	Storage Commodity Costs	-	-	-	-	-	-	-		F_PRODU_PGAS			
	Interruptible Costs	-	-	-	-	-	-	-		F_PRODU_PGAS			
	Off-System Sales Costs	-	-	-	-	-	-	-		F_PRODU_REV_GOS			
	Other	-	-	-	-	-	-	-					
	Sub-total	-	-	-	-	-	-	-					
	Distribution Ops												
	Operation Supervision & Engineering	237,422	-	-	-	-	-	237,422					
	Distribution Load Dispatching - Direct	-	-	-	-	-	-	-					
	Distribution Load Dispatching	85,438	-	85,438	-	-	-	-		F_DISTR_THRU			
	Distribution Load Dispatching - Transportation	44,820	-	-	44,820	-	-	-			F_TRANS_ST_LABOR		
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	11,206	-					F_TRANS_SHP_LABOR
	Mains & Services Expenses	390,209	-	-	-	-	-	390,209					
	M & R Station Expense - General	2,909	2,909	-	-	-	-	-	F_DISTR_PAVG				
	M & R Station Expense - Industrial	28,313	-	-	28,313	-	-	-			F_DISTR_MNR		
	M & R Station Expenses - City Gate	5,692	5,692	-	-	-	-	-	F_DISTR_PAVG				
	Meter and House Regulator Expense	185,280	-	-	-	-	-	185,280					
	Customer Installation Expenses	44,556	-	-	44,556	-	-	-			F_DISTR_CINSTALL		
	Other Expenses - Distribution	88,247	-	-	-	-	-	88,247					
	Rents - Distribution	2,599	-	-	-	-	-	2,599					
	Negative Salvage Value	-	-	-	-	-	-	-					
	Sub-total	***1,126,691***	***8,602***	***85,438***	***117,689***	-	***11,206***	***903,756***					
	Customer Service Ops												
	Supervision - Customer Accounting	113,592	-	-	-	-	-	113,592					
	Meter Reading Expenses	196,056	-	-	196,056	-	-	-			F_CBILL_CMET		
	Customer Records & Collection Expenses	740,150	-	-	740,150	-	-	-			F_CBILL_CREC		
	Transportation Admin Expense - Trans	16,000	-	-	16,000	-	-	-			F_TRANS_ST_LABOR		
	Transportation Admin Expense - Shippers	4,000	-	-	-	-	4,000	-					F_TRANS_SHP_LABOR
	Transportation Billing	9,000	-	-	-	-	9,000	-					F_TRANS_TBILL
	Uncollectible Accounts	151,757	-	-	151,757	-	-	-			F_CBILL_BADDEBT		
	Info & Instructional Exp	3,611	-	-	3,611	-	-	-			F_CBILL_SCUSTS		
	Sub-total	***1,234,166***	-	-	***1,107,574***	-	***13,000***	***113,592***					
	Sales Ops												
	Demonstrating & Selling Expenses - Direct	-	-	-	-	-	-	-					
	Demonstrating & Selling Expenses	271,034	-	-	271,034	-	-	-			F_CSERV_SCUSTS		
	Advertising Expenses	3,818	-	-	3,818	-	-	-			F_CSERV_SCUSTS		
	Sub-total	***274,852***	-	-	***274,852***	-	-	-					
	Production Maintenance												
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-					
	Maintenance of Production Equipment	17,216	-	-	-	-	-	17,216					
	Sub-total	***17,216***	-	-	-	-	-	***17,216***					
	Distribution Maintenance												
	Structures & Improvements	-	-	-	-	-	-	-					
	Mains & Services Expenses	287,159	-	-	-	-	-	287,159					
	M & R Station Equipment - General	2,117	2,117	-	-	-	-	-	F_DISTR_PAVG				
	M & R Station Equipment - Industrial	15,931	-	-	15,931	-	-	-			F_DISTR_MNR		
	M & R Station Equipment - City Gate	1,767	1,767	-	-	-	-	-	F_DISTR_PAVG				
	Services	175,200	25,947	-	149,253	-	-	-	F_DISTR_MAXDD		F_DISTR_CUST		
	Meters & House Regulators	41,113	-	-	-	-	-	41,113					
	Other Equipment	4,471	-	-	-	-	-	4,471					
	Sub-total	***527,758***	***29,830***	-	***165,184***	-	-	***332,743***					
	TOTAL O & M EXPENSES	**3,206,033**	**52,588**	**96,632**	**1,665,299**	-	**24,206**	**1,367,307**					

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Classification
Test Period at Current Revenues

No.	Account Description	Line Ref. Amount	4 DEM	5 COM	6 CUS	7 REV	8 SHP	Internal	DEM	COM	CUS	REV	SHP
	Labor Expense												
	Production Ops												
	Liquefied Petroleum Gas Expenses	198	-	198	-	-	-	-		F_PRODU_CDD			
	Liquefied Petroleum Gas	-	-	-	-	-	-	-		F_PRODU_CDD			
	Operation Labor & Expense	-	-	-	-	-	-	-	F_PRODU_DD				
	Sub-total	***198***	-	***198***	-	-	-						
	Distribution Ops												
	Operation Supervision & Engineering	217,384	-	-	-	-	-	217,384					
	Distribution Load Dispatching	79,076	-	79,076	-	-	-	-		F_DISTR_THRU			
	Distribution Load Dispatching - Transportation	44,820	-	-	44,820	-	-	-			F_TRANS_ST_LABOR		
	Distribution Load Dispatching - Shippers	11,206	-	-	-	-	11,206	-					F_TRANS_SHP_LABOR
	Mains & Services Expenses	189,102	-	-	-	-	-	189,102					
	M & R Station Expense - General	251	251	-	-	-	-	-	F_DISTR_PAVG				
	M & R Station Expense - Industrial	22,357	-	-	22,357	-	-	-			F_DISTR_MNR		
	M & R Station Expenses - City Gate	3,578	3,578	-	-	-	-	-	F_DISTR_PAVG				
	Meter and House Regulator Expense	159,112	-	-	-	-	-	159,112					
	Customer Installation Expenses	90,458	-	-	90,458	-	-	-			F_DISTR_CINSTALL		
	Other Expenses - Distribution	71,567	-	-	-	-	-	71,567					
	Rents - Distribution	-	-	-	-	-	-	-					
	Sub-total	***888,911***	***3,829***	***79,076***	***157,635***	-	***11,206***	***637,165***					
	Customer Service Ops												
	Supervision - Customer Accounting	110,972	-	-	-	-	-	110,972					
	Meter Reading Expenses	143,243	-	-	143,243	-	-	-			F_CBILL_CMET		
	Customer Records & Collection Expenses	409,552	-	-	409,552	-	-	-			F_CBILL_CREC		
	Uncollectible Accounts	-	-	-	-	-	-	-			F_CBILL_BADDEBT		
	Customer Assistance Expenses	-	-	-	-	-	-	-			F_CBILL_SCUSTS		
	Sub-total	***663,767***	-	-	***552,795***	-	-	***110,972***					
	Sales Ops												
	Demonstrating & Selling Expenses	193,658	-	-	193,658	-	-	-			F_CSERV_SCUSTS		
	Advertising Expenses	-	-	-	-	-	-	-			F_CSERV_SCUSTS		
	Sub-total	***193,658***	-	-	***193,658***	-	-						
	Distribution Maintenance												
	Structures & Improvements	-	-	-	-	-	-	-					
	Mains & Services Expenses	132,253	-	-	-	-	-	132,253					
	M & R Station Equipment - General	-	-	-	-	-	-	-	F_DISTR_PAVG				
	M & R Station Equipment - Industrial	8,377	-	-	8,377	-	-	-			F_DISTR_MNR		
	M & R Station Equipment - City Gate	192	192	-	-	-	-	-	F_DISTR_PAVG				
	Services	123,494	18,290	-	105,205	-	-	-	F_DISTR_MAXDD		F_DISTR_CUST		
	Meters & House Regulators	896	-	-	-	-	-	896					
	Other Equipment	-	-	-	-	-	-	-					
	Sub-total	***265,213***	***18,482***	-	***113,582***	-	-	***133,149***					
	Production Maintenance												
	Maintenance of Structures & Improvements	-	-	-	-	-	-	-					
	Maintenance of Production Equipment	926	-	-	-	-	-	926					
	Sub-total	***926***	-	-	-	-	-	***926***					
	TOTAL LABOR EXPENSE	**2,012,673**	**22,311**	**79,274**	**1,017,669**	-	**11,206**	**882,212**					
	A & G Expenses												
	Administrative & General Ops												
	Administrative & General Salaries	1,307,367	-	-	-	-	-	1,307,367					
	Office Supplies & Expenses	471,973	-	-	-	-	-	471,973					
	Outside Services	298,123	-	-	-	-	-	298,123					
	Property Insurance	12,811	-	-	-	-	-	12,811					
	Injuries & Damages	221,189	-	-	-	-	-	221,189					
	Employee Pensions & Benefits	886,770	-	-	-	-	-	886,770					
	Regulatory Commission Expenses	187,814	-	-	-	-	-	187,814					
	General Advertising - A & G	826	-	-	-	-	-	826					
	Misc. General Expenses	190,429	-	-	-	-	-	190,429					
	Rents - A & G	342,287	-	-	-	-	-	342,287					
	Sub-total	***3,919,591***	-	-	-	-	-	***3,919,591***					

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Classification

Test Period at Current Revenues

No.	Account Description	Line Ref. Amount	4 DEM	5 COM	6 CUS	7 REV	8 SHP	Internal	DEM	COM	CUS	REV	SHP
	Administrative & General Maintenance												
	General Plant	24,587	-	-	-	-	-	24,587					
	Sub-total	***24,587***	-	-	-	-	-	***24,587***					
	TOTAL A&G EXPENSES	**3,944,178**	-	-	-	-	-	**3,944,178**					
	Depreciation & Amortization Expense												
	Intangible Plant												
	Organization Expense	-	-	-	-	-	-	-					
	Franchise and Consent	-	-	-	-	-	-	-					
	Misc. Intangible Plant	-	-	-	-	-	-	-					
	UtiliCIS	86,139	-	-	86,139	-	-	-			F_CSERV_CUST		
	Sub-total	***86,139***	-	-	***86,139***	-	-						
	Production Plant												
	Land and Land Rights	-	-	-	-	-	-	-	F_PRODU_DD				
	Depreciable Land Rights	-	-	-	-	-	-	-	F_PRODU_DD				
	Structures and Improvements	3,244	3,244	-	-	-	-	-	F_PRODU_DD				
	Liquid Petroleum Gas Equipment	94,387	94,387	-	-	-	-	-	F_PRODU_DD				
	Sub-total	***97,631***	***97,631***	-	-	-	-						
	Distribution Plant												
	Mains	916,667	257,492	-	659,175	-	-	-	F_DISTR_DD		F_DISTR_CUST		
	M & R Stations - General	6,510	6,510	-	-	-	-	-	F_DISTR_PAVG				
	M & R Stations - City Gate	27,935	27,935	-	-	-	-	-	F_DISTR_PAVG				
	Services	880,932	130,466	-	750,466	-	-	-	F_DISTR_MAXDD		F_DISTR_CUST		
	Meters	121,244	-	-	121,244	-	-	-			F_DISTR_MET		
	Meter Installations	103,265	-	-	103,265	-	-	-			F_DISTR_MET		
	Regulating Equipment	27,190	-	-	27,190	-	-	-			F_DISTR_REG		
	M & R Stations - Industrial	36,628	-	-	36,628	-	-	-			F_DISTR_MNR		
	Other Equipment	9,596	-	-	-	-	-	9,596					
	Sub-total	***2,129,967***	***422,403***	-	***1,697,969***	-	-	***9,596***					
	General Plant												
	Structures and Improvements	-	-	-	-	-	-	-					
	Office Equipment	19,210	-	-	-	-	-	19,210					
	Vax System Equipment	-	-	-	-	-	-	-					
	Transportation Equipment	-	-	-	-	-	-	-					
	Tools and Work Equipment	7,244	-	-	-	-	-	7,244					
	Laboratory Equipment	-	-	-	-	-	-	-					
	Power Operated Equipment	28,992	-	-	-	-	-	28,992					
	Communication Equipment	-	-	-	-	-	-	-					
	Miscellaneous Equipment	12,842	-	-	-	-	-	12,842					
	Other Intangible Property	-	-	-	-	-	-	-					
	Plant Leased to Others	-	-	-	-	-	-	-					
	Sub-total	***68,287***	-	-	-	-	-	***68,287***					
	TOTAL DEPRECIATION EXPENSE	**2,382,025**	**520,034**	-	**1,784,108**	-	-	**77,883**					
	TOTAL EXPENSES	**9,532,235**	**572,622**	**96,632**	**3,449,407**	-	**24,206**	**5,389,367**					
	Interest on Customer Deposits												
	Interest on Customer Deposits	38,851	-	-	38,851	-	-	-			F_DISTR_CUSDEP		
	Sub-total	***38,851***	-	-	***38,851***	-	-						
	TOTAL INTEREST ON CUSTOMER DEPOSITS	**38,851**	-	-	**38,851**	-	-	-					

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Classification

Test Period at Current Revenues

No.	Account Description	Line Ref. Amount	4 DEM	5 COM	6 CUS	7 REV	8 SHP	Internal	DEM	COM	CUS	REV	SHP
	TAXES (other than Income)												
	Taxes (other than Income)												
	Payroll	234,352	-	-	-	-	-	234,352					
	Property	912,426	-	-	-	-	-	912,426					
	Revenue Related	175,186	-	-	-	175,186	-	-				F_DISTR_TREV	
	Other Taxes	27,462	-	-	-	-	-	27,462					
	Sub-total	***1,349,426***	-	-	-	***175,186***	-	***1,174,240***					
	TOTAL TAXES OTHER THAN INCOME	**1,349,426**	-	-	-	**175,186**	-	**1,174,240**					
	Timing Differences												
	Timing Differences												
	Accelerated Depreciation	(411,106)	-	-	-	-	-	(411,106)					
	Unrecovered Purchased Gas Cost	719,771	-	719,771	-	-	-	-		F_PRODU_PGAS			
	Capitalization of Overhead and Interest	35,740	-	-	-	-	-	35,740					
	Bad Debts	6,939	-	-	6,939	-	-	-			F_DISTR_BADDEBT		
	Environmental Costs	12,461	-	-	-	-	-	12,461					
	Other Post Retirement Benefits	6,565	-	-	-	-	-	6,565					
	Self-Insurance	(53,445)	-	-	-	-	-	(53,445)					
	Rate Case Expense	(344,007)	-	-	-	-	-	(344,007)					
	Real Property Taxes	(13,032)	-	-	-	-	-	(13,032)					
	Sub-total	***(40,114)***	-	***719,771***	***6,939***	-	-	***(766,824)***					
	TOTAL TIMING DIFFRENCES	**(40,114)**	-	**719,771**	**6,939**	-	-	**(766,824)**					
	Current Deferred Income Taxes												
	Depreciation Related	167,135	-	-	-	-	-	167,135					
	Unrecovered Purchased Gas Cost	(292,623)	-	(292,623)	-	-	-	-		F_PRODU_PGAS			
	Capitalization of Interest & Overheads	(14,530)	-	-	-	-	-	(14,530)					
	Bad Debts	(2,821)	-	-	(2,821)	-	-	-			F_DISTR_BADDEBT		
	Environmental Costs	(5,066)	-	-	-	-	-	(5,066)					
	Other Post-Retirement Benefits	(2,669)	-	-	-	-	-	(2,669)					
	Self-Insurance	21,728	-	-	-	-	-	21,728					
	Rate Case Expense	139,856	-	-	-	-	-	139,856					
	Real Property	5,298	-	-	-	-	-	5,298					
	Amort. of Unfunded DIT Liability	10,635	-	-	-	-	-	10,635					
	TOTAL CURRENT DEFERRED INCOME TAXES	**26,943**	-	**(292,623)**	**(2,821)**	-	-	**322,387**					

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation

Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
RATE BASE																	
F PRODU	DEM	F PRODU DEM	DD	2,187,017	205,402	1,007,518	86,546	39,460	689	81,091	900	46,716	2,278	242,902	22,828	186,493	50,953
F DISTR	DEM	F DISTR DEM	DD	5,722,051	537,408	2,636,043	226,438	103,241	1,802	212,164	2,356	122,226	5,959	635,522	59,727	487,935	133,313
F DISTR	DEM	F DISTR DEM	PAVG	638,718	38,188	263,227	33,909	6,386	128	17,242	192	14,368	702	58,942	5,811	46,426	12,963
F DISTR	DEM	F DISTR DEM	MAXDD	1,241,529	113,243	555,470	47,715	21,755	380	44,707	496	25,756	1,256	133,918	12,586	102,818	28,092
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	4,445,661	173,816	2,414,842	435,811	13,583	-	124,121	-	161,951	-	430,118	-	333,259	-
F PRODU	COM	F PRODU COM	CDD	309,713	29,088	142,679	12,258	5,588	98	11,484	128	6,616	323	34,398	3,233	26,410	7,216
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	41,593	1,069	15,128	2,767	79	1	708	8	980	46	3,060	322	2,497	716
F CSERV	CUS	F CSERV CUS	CUST	123,866	19,731	85,456	7,273	2,117	36	3,937	47	1,896	98	1,939	188	543	148
F DISTR	CUS	F DISTR CUS	CUST	21,789,836	3,471,029	15,033,061	1,279,437	372,373	6,365	692,551	8,275	333,545	17,186	341,183	33,100	95,480	26,098
F DISTR	CUS	F DISTR CUS	MET	5,497,897	569,395	2,459,919	209,396	307,770	5,340	575,162	6,978	276,858	14,482	600,041	59,145	149,848	41,214
F DISTR	CUS	F DISTR CUS	REG	1,035,693	163,536	708,311	60,277	19,989	311	37,285	414	17,917	932	18,332	1,760	5,179	1,450
F DISTR	CUS	F DISTR CUS	MNR	574,331	443	1,911	162	6,501	113	11,095	135	7,533	394	100,759	9,931	49,677	13,667
F DISTR	CUS	F DISTR CUS	BADDEBT	83,748	12,579	54,495	4,639	2,253	42	4,180	50	2,018	100	2,060	201	578	159
F CBILL	CUS	F CBILL CUS	CUSDEP	(752,508)	(124,089)	(537,516)	(45,752)	(8,729)	(151)	(16,253)	(226)	(7,826)	(376)	(7,977)	(753)	(2,258)	(602)
F CBILL	CUS	F CBILL CUS	CUSADV	(32,929)	(440)	(1,859)	(147)	(5,792)	-	(10,668)	-	(5,182)	(305)	(4,877)	(610)	(1,524)	(305)
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	36,462	6,079	26,322	2,239	343	7	630	7	306	15	313	29	88	25
F CBILL	CUS	F CBILL CUS	CMET	77,153	12,295	53,249	4,532	1,319	22	2,454	29	1,181	61	1,209	117	338	92
F CBILL	CUS	F CBILL CUS	CREC	265,617	42,312	183,252	15,596	4,539	78	8,442	101	4,066	210	4,159	403	1,164	318
F CBILL	CUS	F CBILL CUS	BADDEBT	38,046	5,714	24,756	2,108	1,023	19	1,899	23	917	46	936	91	262	72
F CBILL	CUS	F CBILL CUS	SCUSTS	905	145	628	53	16	-	29	-	14	-	14	-	4	-
F CSERV	CUS	F CSERV CUS	SCUSTS	95,321	15,273	66,149	5,630	1,639	-	3,047	-	1,468	-	1,501	-	420	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU																	
		DEM		2,187,017	205,402	1,007,518	86,546	39,460	689	81,091	900	46,716	2,278	242,902	22,828	186,493	50,953
		COM		4,755,374	202,904	2,557,522	448,068	19,171	98	135,605	128	168,567	323	464,516	3,233	359,669	7,216
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*6,942,392*	*408,306*	*3,565,040*	*534,614*	*58,631*	*786*	*216,696*	*1,028*	*215,283*	*2,600*	*707,418*	*26,061*	*546,162*	*58,169*
F DISTR																	
		DEM		7,602,298	688,839	3,454,740	308,062	131,382	2,309	274,113	3,044	162,350	7,917	828,381	78,124	637,179	174,368
		COM		41,593	1,069	15,128	2,767	79	1	708	8	980	46	3,060	322	2,497	716
		CUS		29,018,017	4,223,060	18,284,018	1,556,151	709,229	12,179	1,320,902	15,859	638,177	33,110	1,062,688	104,166	300,850	82,613
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*36,661,908*	*4,912,968*	*21,753,887*	*1,866,980*	*840,690*	*14,489*	*1,595,724*	*18,911*	*801,507*	*41,073*	*1,894,129*	*182,612*	*940,526*	*257,697*
F CBILL																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		(403,716)	(64,063)	(277,490)	(23,610)	(7,624)	(32)	(14,097)	(73)	(6,830)	(365)	(6,536)	(751)	(2,014)	(424)
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(403,716)*	*(64,063)*	*(277,490)*	*(23,610)*	*(7,624)*	*(32)*	*(14,097)*	*(73)*	*(6,830)*	*(365)*	*(6,536)*	*(751)*	*(2,014)*	*(424)*
F CSERV																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		219,187	35,005	151,605	12,903	3,755	36	6,984	47	3,364	98	3,441	188	963	148
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*219,187*	*35,005*	*151,605*	*12,903*	*3,755*	*36*	*6,984*	*47*	*3,364*	*98*	*3,441*	*188*	*963*	*148*
F TRANS																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
RATE BASE																	
		DEM		9,789,315	894,241	4,462,258	394,608	170,842	2,997	355,204	3,944	209,066	10,195	1,071,283	100,953	823,672	225,321
		COM		4,796,967	203,973	2,572,650	450,835	19,250	99	136,313	136	169,547	368	467,576	3,554	362,166	7,931
		CUS		28,833,487	4,194,001	18,158,134	1,545,444	705,361	12,183	1,313,769	15,833	634,711	32,843	1,059,592	103,603	299,799	82,337
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**43,419,770**	**5,292,215**	**25,193,043**	**2,390,887**	**895,452**	**15,279**	**1,805,306**	**19,913**	**1,013,324**	**43,406**	**2,598,451**	**208,111**	**1,485,637**	**315,590**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
RATE BASE														
F PRODU	DEM	F PRODU DEM	DD	2,187,017	105,826	43,697	-	63,718	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	5,722,051	276,880	114,327	-	166,710	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	638,718	36,911	15,645	-	64,370	23,309	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	1,241,529	59,921	24,091	-	35,129	34,195	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	4,445,661	357,922	-	-	-	-	90	147	-	-	-
F PRODU	COM	F PRODU COM	CDD	309,713	14,986	6,188	-	9,023	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	41,593	2,794	1,205	-	7,171	3,039	1	2	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	123,866	203	90	-	76	40	11	36	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	21,789,886	35,646	15,913	-	13,367	7,002	1,910	6,365	-	-	-
F DISTR	CUS	F DISTR CUS	MET	5,497,897	51,876	25,669	-	23,543	121,262	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	1,035,693	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	574,331	151,110	67,554	-	77,767	75,578	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	83,748	218	92	-	84	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	(752,508)	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	(32,929)	(610)	(305)	-	(305)	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	36,462	33	15	-	11	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	77,153	126	56	-	47	25	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	265,617	435	194	-	163	85	23	78	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	38,046	99	42	-	38	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	905	1	-	-	-	-	0	0	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	95,321	157	-	-	-	-	8	28	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
	F PRODU	DEM		2,187,017	105,826	43,697	-	63,718	-	-	-	-	-	-
		COM		4,755,374	372,909	6,188	-	9,023	-	90	147	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*6,942,392*	*478,735*	*49,885*	-	*72,741*	-	*90*	*147*	-	-	-
	F DISTR	DEM		7,602,298	373,712	154,064	-	266,209	57,503	-	-	-	-	-
		COM		41,593	2,794	1,205	-	7,171	3,039	1	2	-	-	-
		CUS		29,018,017	238,882	109,243	-	114,771	203,842	1,910	6,365	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*36,661,908*	*615,389*	*264,512*	-	*388,152*	*264,384*	*1,911*	*6,367*	-	-	-
	F CBILL	DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		(403,716)	51	(13)	-	(57)	110	23	78	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(403,716)*	*51*	*(13)*	-	*(57)*	*110*	*23*	*78*	-	-	-
	F CSERV	DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		219,187	359	90	-	76	40	19	64	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*219,187*	*359*	*90*	-	*76*	*40*	*19*	*64*	-	-	-
	F TRANS	DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	RATE BASE	DEM		9,789,315	479,538	197,761	-	329,927	57,503	-	-	-	-	-
		COM		4,796,967	375,703	7,393	-	16,195	3,039	91	148	-	-	-
		CUS		28,833,487	239,293	109,321	-	114,791	203,992	1,952	6,507	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**43,419,770**	**1,094,534**	**314,475**	-	**480,913**	**264,534**	**2,043**	**6,656**	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation

Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
O & M EXPENSES																	
F PRODU	DEM	F PRODU DEM	DD	31,372	2,946	14,452	1,241	566	10	1,163	13	670	33	3,484	327	2,675	731
F DISTR	DEM	F DISTR DEM	DD	154,708	14,530	71,271	6,122	2,791	49	5,736	64	3,305	161	17,183	1,615	13,192	3,604
F DISTR	DEM	F DISTR DEM	PAVG	15,415	922	6,353	818	154	3	416	5	347	17	1,423	140	1,120	313
F DISTR	DEM	F DISTR DEM	MAXDD	76,251	6,955	34,115	2,931	1,336	23	2,746	30	1,582	77	8,225	773	6,315	1,725
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	11,194	1,051	5,157	443	202	4	415	5	239	12	1,243	117	955	261
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	106,755	2,744	38,830	7,102	202	3	1,817	21	2,515	118	7,853	825	6,409	1,837
F CSERV	CUS	F CSERV CUS	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	834,660	132,957	575,840	49,009	14,264	244	26,528	317	12,776	658	13,069	1,268	3,657	1,000
F DISTR	CUS	F DISTR CUS	MET	243,144	25,181	108,790	9,261	13,611	236	25,436	309	12,244	640	26,537	2,616	6,627	1,823
F DISTR	CUS	F DISTR CUS	REG	44,382	7,008	30,353	2,583	857	13	1,598	18	788	40	786	75	222	62
F DISTR	CUS	F DISTR CUS	MNR	54,166	42	180	15	613	11	1,046	13	710	37	9,503	937	4,685	1,289
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	60,820	-	-	-	-	3,041	-	3,953	-	8,211	-	15,813	-	12,468
F DISTR	CUS	F DISTR CUS	CINSTALL	68,942	11,493	49,769	4,233	648	14	1,191	14	579	28	593	56	166	48
F CBILL	CUS	F CBILL CUS	CMET	216,458	34,494	149,393	12,714	3,701	63	6,884	82	3,314	171	3,391	329	948	259
F CBILL	CUS	F CBILL CUS	CREC	817,172	130,172	563,775	47,982	13,965	239	25,972	310	12,509	645	12,795	1,241	3,581	979
F CBILL	CUS	F CBILL CUS	BADDEBT	167,549	25,166	109,024	9,282	4,507	84	8,362	100	4,038	201	4,121	402	1,156	316
F CBILL	CUS	F CBILL CUS	SCUSTS	3,986	639	2,766	235	68	-	127	-	61	-	63	-	18	-
F CSERV	CUS	F CSERV CUS	SCUSTS	274,852	44,040	190,737	16,233	4,725	-	8,787	-	4,232	-	4,329	-	1,211	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	15,206	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU																	
		DEM		31,372	2,946	14,452	1,241	566	10	1,163	13	670	33	3,484	327	2,675	731
		COM		11,194	1,051	5,157	443	202	4	415	5	239	12	1,243	117	955	261
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*42,566*	*3,998*	*19,610*	*1,684*	*768*	*13*	*1,578*	*18*	*909*	*44*	*4,728*	*444*	*3,630*	*992*
F DISTR																	
		DEM		246,374	22,407	111,739	9,871	4,282	75	8,898	99	5,233	255	26,830	2,528	20,628	5,643
		COM		106,755	2,744	38,830	7,102	202	3	1,817	21	2,515	118	7,853	825	6,409	1,837
		CUS		1,245,294	176,682	764,932	65,101	29,993	518	55,800	670	27,077	1,404	50,487	4,951	15,357	4,221
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*1,598,423*	*201,833*	*915,501*	*82,074*	*34,477*	*596*	*66,515*	*789*	*34,826*	*1,777*	*85,169*	*8,305*	*42,394*	*11,701*
F CBILL																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		1,205,166	190,471	824,959	70,214	22,241	386	41,346	493	19,922	1,017	20,370	1,972	5,703	1,556
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*1,205,166*	*190,471*	*824,959*	*70,214*	*22,241*	*386*	*41,346*	*493*	*19,922*	*1,017*	*20,370*	*1,972*	*5,703*	*1,556*
F CSERV																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		274,852	44,040	190,737	16,233	4,725	-	8,787	-	4,232	-	4,329	-	1,211	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*274,852*	*44,040*	*190,737*	*16,233*	*4,725*	*-*	*8,787*	*-*	*4,232*	*-*	*4,329*	*-*	*1,211*	*-*
F TRANS																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		76,026	-	-	-	-	3,041	-	3,953	-	8,211	-	15,813	-	12,468
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*85,026*	*-*	*-*	*-*	*-*	*3,041*	*-*	*3,953*	*-*	*8,211*	*-*	*15,813*	*-*	*12,468*
O & M EXPENSES																	
		DEM		277,746	25,353	126,192	11,113	4,848	85	10,061	112	5,903	288	30,314	2,856	23,303	6,373
		COM		117,950	3,795	43,987	7,545	404	7	2,232	25	2,754	129	9,096	942	7,364	2,098
		CUS		2,801,337	411,193	1,780,628	151,548	56,958	3,944	105,933	5,116	51,231	10,631	75,185	22,737	22,271	18,246
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		9,000	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		3,206,033	440,341	1,950,807	170,206	62,210	4,036	118,226	5,253	59,889	11,048	114,596	26,535	52,938	26,717

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
O & M EXPENSES														
F PRODU	DEM	F PRODU DEM	DD	31,372	1,518	627	-	914	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	154,708	7,486	3,091	-	4,507	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	15,415	891	378	-	1,554	563	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	76,251	3,680	1,480	-	2,158	2,100	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	11,194	542	224	-	326	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	106,755	7,172	3,093	-	18,407	7,799	3	4	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	834,660	1,365	610	-	512	268	73	244	-	-	-
F DISTR	CUS	F DISTR CUS	MET	243,144	2,294	1,135	-	1,041	5,363	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	44,382	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	54,166	14,251	6,371	-	7,334	7,128	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	60,820	-	7,603	-	6,386	3,345	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	68,942	62	28	-	20	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	216,458	354	158	-	132	70	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	817,172	1,337	597	-	501	263	72	239	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	167,549	436	184	-	168	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	3,986	7	-	-	-	-	0	1	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	274,852	452	-	-	-	-	24	81	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	15,206	-	-	-	-	-	-	-	-	7,603	7,603
F TRANS	SHP	F TRANS SHP	TBILL	9,000	-	-	-	-	-	-	-	-	-	9,000
F PRODU		DEM		31,372	1,518	627	-	914	-	-	-	-	-	-
		COM		11,194	542	224	-	326	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*42,566*	*2,060*	*850*	-	*1,240*	-	-	-	-	-	-
F DISTR		DEM		246,374	12,057	4,948	-	8,218	2,663	-	-	-	-	-
		COM		106,755	7,172	3,093	-	18,407	7,799	3	4	-	-	-
		CUS		1,245,294	17,973	8,144	-	8,908	12,759	73	244	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*1,598,423*	*37,202*	*16,185*	-	*35,533*	*23,221*	*76*	*248*	-	-	-
F CBILL		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		1,205,166	2,134	939	-	802	332	72	240	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*1,205,166*	*2,134*	*939*	-	*802*	*332*	*72*	*240*	-	-	-
F CSERV		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		274,852	452	-	-	-	-	24	81	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*274,852*	*452*	-	-	-	-	*24*	*81*	-	-	-
F TRANS		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		76,026	-	7,603	-	6,386	3,345	-	-	-	7,603	7,603
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		9,000	-	-	-	-	-	-	-	-	-	9,000
		Sub-total		*85,026*	-	*7,603*	-	*6,386*	*3,345*	-	-	-	*7,603*	*16,603*
O & M EXPENSES		DEM		277,746	13,575	5,575	-	9,132	2,663	-	-	-	-	-
		COM		117,950	7,714	3,317	-	18,733	7,799	3	4	-	-	-
		CUS		2,801,337	20,559	16,685	-	16,095	16,436	169	564	-	7,603	7,603
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		9,000	-	-	-	-	-	-	-	-	-	9,000
		TOTAL		3,206,033	41,848	25,577	-	43,961	26,898	172	569	-	7,603	16,603

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
A & G EXPENSES																	
F PRODU	DEM	F PRODU DEM	DD	76,364	7,172	35,179	3,022	1,378	24	2,831	31	1,631	80	8,481	797	6,512	1,779
F DISTR	DEM	F DISTR DEM	DD	304,753	28,622	140,394	12,060	5,499	96	11,300	125	6,510	317	33,847	3,181	25,987	7,100
F DISTR	DEM	F DISTR DEM	PAVG	29,719	1,777	12,248	1,578	297	6	802	9	669	33	2,743	270	2,160	603
F DISTR	DEM	F DISTR DEM	MAXDD	117,051	10,677	52,369	4,499	2,051	36	4,215	47	2,428	118	12,626	1,187	9,694	2,648
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	19,230	752	10,445	1,885	59	-	537	-	701	-	1,860	-	1,442	-
F PRODU	COM	F PRODU COM	CDD	1,597	150	736	63	29	1	59	1	34	2	177	17	136	37
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	127,988	3,290	46,553	8,515	243	4	2,179	25	3,015	141	9,415	990	7,684	2,203
F CSERV	CUS	F CSERV CUS	CUST	536	85	370	31	9	0	17	0	8	0	8	1	2	1
F DISTR	CUS	F DISTR CUS	CUST	1,453,463	231,530	1,002,758	85,343	24,839	425	46,196	552	22,249	1,146	22,758	2,208	6,369	1,741
F DISTR	CUS	F DISTR CUS	MET	411,123	42,578	183,948	15,658	23,014	399	43,010	522	20,703	1,083	44,870	4,423	11,205	3,082
F DISTR	CUS	F DISTR CUS	REG	75,183	11,871	51,417	4,376	1,451	23	2,707	30	1,301	68	1,331	128	376	105
F DISTR	CUS	F DISTR CUS	MNR	70,292	54	234	20	796	14	1,358	17	922	48	12,332	1,215	6,080	1,673
F DISTR	CUS	F DISTR CUS	BADDEBT	362	54	236	20	10	0	18	0	9	0	9	1	2	1
F CBILL	CUS	F CBILL CUS	CUSDEP	(3,255)	(537)	(2,325)	(198)	(38)	(1)	(70)	(1)	(34)	(2)	(35)	(3)	(10)	(3)
F CBILL	CUS	F CBILL CUS	CUSADV	(142)	(2)	(8)	(1)	(25)	-	(46)	-	(22)	(1)	(21)	(3)	(7)	(1)
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	146,363	24,400	105,659	8,988	1,376	30	2,529	30	1,229	59	1,258	118	351	102
F CBILL	CUS	F CBILL CUS	CMET	211,659	33,761	146,219	12,444	3,622	62	6,738	80	3,244	167	3,319	322	928	254
F CBILL	CUS	F CBILL CUS	CREC	629,597	100,292	434,365	36,968	10,759	184	20,011	239	9,637	497	9,858	956	2,759	754
F CBILL	CUS	F CBILL CUS	BADDEBT	20,154	3,029	13,121	1,117	542	10	1,006	12	486	24	496	48	139	38
F CBILL	CUS	F CBILL CUS	SCUSTS	480	77	333	28	8	-	15	-	7	-	8	-	2	-
F CSERV	CUS	F CSERV CUS	SCUSTS	251,453	40,291	174,500	14,851	4,322	-	8,039	-	3,872	-	3,960	-	1,108	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU		DEM		76,364	7,172	35,179	3,022	1,378	24	2,831	31	1,631	80	8,481	797	6,512	1,779
		COM		20,827	902	11,181	1,948	88	1	598	1	735	2	2,038	17	1,578	37
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*97,191*	*8,074*	*46,361*	*4,970*	*1,465*	*25*	*3,428*	*32*	*2,366*	*81*	*10,519*	*814*	*8,089*	*1,816*
F DISTR		DEM		451,523	41,075	205,011	18,136	7,847	138	16,317	181	9,606	468	49,216	4,638	37,841	10,352
		COM		127,988	3,290	46,553	8,515	243	4	2,179	25	3,015	141	9,415	990	7,684	2,203
		CUS		2,156,784	310,488	1,344,253	114,404	51,486	890	95,817	1,150	46,411	2,405	82,558	8,093	24,384	6,703
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*2,736,296*	*354,854*	*1,595,817*	*141,055*	*59,576*	*1,031*	*114,313*	*1,356*	*59,033*	*3,014*	*141,188*	*13,721*	*69,909*	*19,258*
F CBILL		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		858,702	136,620	591,704	50,359	14,869	255	27,653	330	13,318	685	13,625	1,321	3,812	1,042
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*858,702*	*136,620*	*591,704*	*50,359*	*14,869*	*255*	*27,653*	*330*	*13,318*	*685*	*13,625*	*1,321*	*3,812*	*1,042*
F CSERV		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		251,989	40,376	174,869	14,883	4,332	0	8,056	0	3,880	0	3,969	1	1,111	1
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*251,989*	*40,376*	*174,869*	*14,883*	*4,332*	*0*	*8,056*	*0*	*3,880*	*0*	*3,969*	*1*	*1,111*	*1*
F TRANS		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
A & G EXPENSES		DEM		527,887	48,247	240,191	21,158	9,225	162	19,148	213	11,238	548	57,697	5,435	44,353	12,131
		COM		148,815	4,192	57,734	10,463	330	4	2,775	25	3,750	143	11,452	1,006	9,262	2,240
		CUS		3,267,475	487,485	2,110,827	179,646	70,687	1,145	131,526	1,480	63,610	3,091	100,151	9,415	29,307	7,746
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**3,944,178**	**539,924**	**2,408,751**	**211,268**	**80,242**	**1,311**	**153,449**	**1,719**	**78,597**	**3,781**	**169,301**	**15,856**	**82,921**	**22,117**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
A & G EXPENSES														
F PRODU	DEM	F PRODU DEM	DD	76,364	3,695	1,526	-	2,225	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	304,753	14,746	6,089	-	8,879	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	29,719	1,717	728	-	2,995	1,085	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	117,051	5,649	2,271	-	3,312	3,224	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	19,230	1,548	-	-	-	-	0	1	-	-	-
F PRODU	COM	F PRODU COM	CDD	1,597	77	32	-	47	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	127,988	8,599	3,708	-	22,068	9,350	3	5	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	536	1	0	-	0	0	0	0	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	1,453,463	2,378	1,061	-	892	467	127	425	-	-	-
F DISTR	CUS	F DISTR CUS	MET	411,123	3,879	1,919	-	1,760	9,068	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	75,183	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	70,292	18,494	8,268	-	9,518	9,250	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	362	1	0	-	0	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	(3,255)	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	(142)	(3)	(1)	-	(1)	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	146,363	131	59	-	43	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	211,859	347	155	-	130	68	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	629,597	1,030	460	-	386	202	55	184	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	20,164	52	22	-	20	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	480	1	-	-	-	-	0	0	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	251,453	414	-	-	-	-	22	74	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
	F PRODU													
		DEM		76,364	3,695	1,526	-	2,225	-	-	-	-	-	-
		COM		20,827	1,625	32	-	47	-	0	1	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*97,191*	*5,321*	*1,558*	-	*2,271*	-	*0*	*1*	-	-	-
	F DISTR													
		DEM		451,523	22,113	9,088	-	15,186	4,308	-	-	-	-	-
		COM		127,988	8,599	3,708	-	22,068	9,350	3	5	-	-	-
		CUS		2,156,784	24,883	11,308	-	12,213	18,785	127	425	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*2,736,296*	*55,596*	*24,105*	-	*49,467*	*32,443*	*131*	*430*	-	-	-
	F CBILL													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		858,702	1,427	635	-	535	270	55	184	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*858,702*	*1,427*	*635*	-	*535*	*270*	*55*	*184*	-	-	-
	F CSERV													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		251,989	415	0	-	0	0	22	74	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*251,989*	*415*	*0*	-	*0*	*0*	*22*	*74*	-	-	-
	F TRANS													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
A & G EXPENSES														
		DEM		527,887	25,808	10,614	-	17,411	4,308	-	-	-	-	-
		COM		148,815	10,225	3,740	-	22,114	9,350	4	6	-	-	-
		CUS		3,267,475	26,725	11,944	-	12,748	19,055	205	683	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**3,944,178**	**62,758**	**26,298**	-	**52,273**	**32,714**	**209**	**688**	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation

Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
Depreciation Expense																	
F PRODU	DEM	F PRODU DEM	DD	101,309	9,515	46,671	4,009	1,828	32	3,756	42	2,164	106	11,252	1,057	8,639	2,360
F DISTR	DEM	F DISTR DEM	DD	268,375	25,205	123,635	10,620	4,842	84	9,951	110	5,733	279	29,807	2,801	22,885	6,253
F DISTR	DEM	F DISTR DEM	PAVG	35,641	2,131	14,688	1,892	356	7	962	11	802	39	3,289	324	2,591	723
F DISTR	DEM	F DISTR DEM	MAXDD	133,658	12,191	59,800	5,137	2,342	41	4,813	53	2,773	135	14,417	1,355	11,069	3,024
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	86,139	13,722	59,428	5,058	1,472	25	2,738	33	1,319	68	1,349	131	377	103
F DISTR	CUS	F DISTR CUS	CUST	1,455,863	231,912	1,004,414	85,484	24,880	425	46,272	553	22,285	1,148	22,796	2,212	6,379	1,744
F DISTR	CUS	F DISTR CUS	MET	234,364	24,272	104,861	8,926	13,120	228	24,518	297	11,802	617	25,578	2,521	6,388	1,757
F DISTR	CUS	F DISTR CUS	REG	28,989	4,577	19,625	1,687	559	9	1,044	12	501	26	513	49	145	41
F DISTR	CUS	F DISTR CUS	MNR	37,688	29	125	11	427	7	728	9	494	26	6,612	652	3,260	897
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU																	
		DEM		101,309	9,515	46,671	4,009	1,828	32	3,756	42	2,164	106	11,252	1,057	8,639	2,360
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*101,309*	*9,515*	*46,671*	*4,009*	*1,828*	*32*	*3,756*	*42*	*2,164*	*106*	*11,252*	*1,057*	*8,639*	*2,360*
F DISTR																	
		DEM		437,674	39,528	198,123	17,649	7,541	132	15,726	175	9,307	454	47,513	4,481	36,545	10,000
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		1,756,903	260,791	1,129,226	96,108	38,985	669	72,561	871	35,083	1,818	55,499	5,434	16,172	4,438
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*2,194,577*	*300,318*	*1,327,349*	*113,757*	*46,526*	*802*	*88,287*	*1,046*	*44,390*	*2,271*	*103,012*	*9,914*	*52,717*	*14,438*
F CBILL																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CSERV																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		86,139	13,722	59,428	5,058	1,472	25	2,738	33	1,319	68	1,349	131	377	103
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*86,139*	*13,722*	*59,428*	*5,058*	*1,472*	*25*	*2,738*	*33*	*1,319*	*68*	*1,349*	*131*	*377*	*103*
F TRANS																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense																	
		DEM		538,983	49,042	244,794	21,658	9,368	164	19,482	216	11,471	559	58,765	5,538	45,184	12,361
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		1,843,042	274,512	1,188,654	101,166	40,457	694	75,299	903	36,402	1,886	56,848	5,565	16,549	4,541
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**2,382,025**	**323,555**	**1,433,449**	**122,824**	**49,826**	**859**	**94,782**	**1,120**	**47,873**	**2,446**	**115,613**	**11,103**	**61,733**	**16,902**

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
Depreciation Expense														
F PRODU	DEM	F PRODU DEM	DD	101,309	4,902	2,024	-	2,952	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	268,375	12,986	5,362	-	7,819	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	35,641	2,060	873	-	3,592	1,301	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	133,658	6,451	2,594	-	3,782	3,681	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	86,139	141	63	-	53	28	8	25	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	1,455,863	2,382	1,063	-	893	468	128	425	-	-	-
F DISTR	CUS	F DISTR CUS	MET	234,364	2,211	1,094	-	1,004	5,169	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	28,989	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	37,688	9,916	4,433	-	5,103	4,959	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
	F PRODU													
		DEM		101,309	4,902	2,024	-	2,952	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		***101,309***	***4,902***	***2,024***	-	***2,952***	-	-	-	-	-	-
	F DISTR													
		DEM		437,674	21,497	8,829	-	15,193	4,982	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		1,756,903	14,509	6,590	-	7,000	10,596	128	425	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		***2,194,577***	***36,006***	***15,419***	-	***22,193***	***15,578***	***128***	***425***	-	-	-
	F CBILL													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	F CSERV													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		86,139	141	63	-	53	28	8	25	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		***86,139***	***141***	***63***	-	***53***	***28***	***8***	***25***	-	-	-
	F TRANS													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	Depreciation Expense													
		DEM		538,983	26,399	10,853	-	18,144	4,982	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		1,843,042	14,650	6,653	-	7,053	10,624	135	450	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**2,382,025**	**41,049**	**17,506**	-	**25,197**	**15,606**	**135**	**450**	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation

Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
TIMING DIFFERENCES																	
F PRODU	DEM	F PRODU DEM	DD	(22,886)	(2,149)	(10,543)	(906)	(413)	(7)	(849)	(9)	(489)	(24)	(2,542)	(239)	(1,952)	(533)
F DISTR	DEM	F DISTR DEM	DD	(63,789)	(5,991)	(29,386)	(2,524)	(1,151)	(20)	(2,365)	(26)	(1,363)	(66)	(7,085)	(666)	(5,439)	(1,486)
F DISTR	DEM	F DISTR DEM	PAVG	(6,612)	(395)	(2,725)	(351)	(66)	(1)	(178)	(2)	(149)	(7)	(610)	(60)	(481)	(134)
F DISTR	DEM	F DISTR DEM	MAXDD	(28,822)	(2,629)	(12,895)	(1,108)	(505)	(9)	(1,038)	(12)	(598)	(29)	(3,109)	(292)	(2,387)	(652)
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	(1,194)	(112)	(550)	(47)	(22)	(0)	(44)	(0)	(26)	(1)	(133)	(12)	(102)	(28)
F PRODU	COM	F PRODU COM	PGAS	719,771	26,397	373,546	68,325	1,963	-	17,622	-	24,349	-	74,943	-	62,003	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	(13,703)	(352)	(4,984)	(912)	(26)	(0)	(233)	(3)	(323)	(15)	(1,008)	(106)	(823)	(236)
F CSERV	CUS	F CSERV CUS	CUST	(15,776)	(2,513)	(10,884)	(928)	(270)	(5)	(501)	(6)	(241)	(12)	(247)	(24)	(69)	(19)
F DISTR	CUS	F DISTR CUS	CUST	(329,089)	(52,422)	(227,042)	(19,323)	(5,624)	(96)	(10,459)	(125)	(5,037)	(260)	(5,153)	(500)	(1,442)	(394)
F DISTR	CUS	F DISTR CUS	MET	(67,314)	(6,971)	(30,118)	(2,564)	(3,768)	(65)	(7,042)	(85)	(3,390)	(177)	(7,347)	(724)	(1,835)	(505)
F DISTR	CUS	F DISTR CUS	REG	(11,835)	(1,869)	(8,094)	(689)	(228)	(4)	(426)	(5)	(205)	(11)	(209)	(20)	(59)	(17)
F DISTR	CUS	F DISTR CUS	MNR	(11,072)	(9)	(37)	(3)	(125)	(2)	(214)	(3)	(145)	(8)	(1,943)	(191)	(958)	(263)
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	(10,026)	(1,671)	(7,238)	(616)	(94)	(2)	(173)	(2)	(84)	(4)	(86)	(8)	(24)	(7)
F CBILL	CUS	F CBILL CUS	CMET	(26,904)	(4,287)	(18,568)	(1,580)	(460)	(8)	(856)	(10)	(412)	(21)	(421)	(41)	(118)	(32)
F CBILL	CUS	F CBILL CUS	CREC	(98,424)	(15,678)	(67,904)	(5,779)	(1,682)	(29)	(3,128)	(37)	(1,507)	(78)	(1,541)	(150)	(431)	(118)
F CBILL	CUS	F CBILL CUS	BADDEBT	(18,168)	(2,729)	(11,822)	(1,006)	(489)	(9)	(907)	(11)	(438)	(22)	(447)	(44)	(125)	(34)
F CBILL	CUS	F CBILL CUS	SCUSTS	(432)	(69)	(300)	(26)	(7)	-	(14)	-	(7)	-	(7)	-	(2)	-
F CSERV	CUS	F CSERV CUS	SCUSTS	(33,838)	(5,422)	(23,482)	(1,999)	(582)	-	(1,082)	-	(521)	-	(533)	-	(149)	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	F PRODU																
		DEM		(22,886)	(2,149)	(10,543)	(906)	(413)	(7)	(849)	(9)	(489)	(24)	(2,542)	(239)	(1,952)	(533)
		COM		718,577	26,285	372,996	68,278	1,941	(0)	17,578	(0)	24,324	(1)	74,811	(12)	61,901	(28)
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*595,691*	*24,136*	*362,453*	*67,372*	*1,528*	*(8)*	*16,729*	*(10)*	*23,835*	*(25)*	*72,269*	*(251)*	*59,949*	*(561)*
	F DISTR																
		DEM		(99,223)	(9,015)	(45,006)	(3,983)	(1,722)	(30)	(3,582)	(40)	(2,109)	(103)	(10,804)	(1,018)	(8,307)	(2,272)
		COM		(13,703)	(352)	(4,984)	(912)	(26)	(0)	(233)	(3)	(323)	(15)	(1,008)	(106)	(823)	(236)
		CUS		(429,338)	(62,943)	(272,529)	(23,195)	(9,840)	(169)	(18,315)	(220)	(8,861)	(459)	(14,738)	(1,444)	(4,318)	(1,186)
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(542,263)*	*(72,310)*	*(322,520)*	*(28,089)*	*(11,588)*	*(200)*	*(22,130)*	*(262)*	*(11,293)*	*(577)*	*(26,549)*	*(2,568)*	*(13,447)*	*(3,694)*
	F CBILL																
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		(143,929)	(22,764)	(98,594)	(8,391)	(2,638)	(46)	(4,904)	(58)	(2,363)	(121)	(2,416)	(234)	(676)	(185)
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(143,929)*	*(22,764)*	*(98,594)*	*(8,391)*	*(2,638)*	*(46)*	*(4,904)*	*(58)*	*(2,363)*	*(121)*	*(2,416)*	*(234)*	*(676)*	*(185)*
	F CSERV																
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		(49,613)	(7,935)	(34,366)	(2,925)	(851)	(5)	(1,583)	(6)	(762)	(12)	(780)	(24)	(218)	(19)
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(49,613)*	*(7,935)*	*(34,366)*	*(2,925)*	*(851)*	*(5)*	*(1,583)*	*(6)*	*(762)*	*(12)*	*(780)*	*(24)*	*(218)*	*(19)*
	F TRANS																
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TIMING DIFFERENCES																	
		DEM		(122,109)	(11,165)	(55,550)	(4,889)	(2,135)	(37)	(4,430)	(49)	(2,598)	(127)	(13,346)	(1,257)	(10,259)	(2,806)
		COM		704,874	25,933	368,012	67,366	1,915	(1)	17,345	(3)	24,001	(16)	73,803	(118)	61,078	(264)
		CUS		(622,879)	(93,642)	(405,489)	(34,511)	(13,330)	(220)	(24,802)	(284)	(11,987)	(592)	(17,934)	(1,702)	(5,212)	(1,389)
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		(40,114)	(78,873)	(93,027)	27,966	(13,549)	(258)	(11,888)	(337)	9,416	(735)	42,523	(3,077)	45,607	(4,459)

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
TIMING DIFFERENCES														
F PRODU	DEM	F PRODU DEM	DD	(22,886)	(1,107)	(457)	-	(667)	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	(63,789)	(3,087)	(1,275)	-	(1,858)	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	(6,612)	(382)	(162)	-	(666)	(241)	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	(28,822)	(1,391)	(559)	-	(816)	(794)	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	(1,194)	(58)	(24)	-	(35)	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	719,771	70,568	-	[redacted]	-	-	18	36	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	(13,703)	(921)	(397)	-	(2,363)	(1,001)	(0)	(1)	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	(15,776)	(26)	(12)	-	(10)	(5)	(1)	(5)	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	(329,089)	(538)	(240)	-	(202)	(106)	(29)	(96)	-	-	-
F DISTR	CUS	F DISTR CUS	MET	(67,314)	(635)	(314)	-	(288)	(1,485)	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	(11,835)	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	(11,072)	(2,913)	(1,302)	-	(1,499)	(1,457)	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	(10,026)	(9)	(4)	-	(3)	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	(26,904)	(44)	(20)	-	(16)	(9)	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	(98,424)	(161)	(72)	-	(60)	(32)	(9)	(29)	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	(18,168)	(47)	(20)	-	(18)	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	(432)	(1)	-	-	-	-	(0)	(0)	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	(33,838)	(56)	-	-	-	-	(3)	(10)	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
	F PRODU													
		DEM		(22,886)	(1,107)	(457)	-	(667)	-	-	-	-	-	-
		COM		718,577	70,511	(24)	-	(35)	-	18	36	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*695,691*	*69,403*	*(481)*	-	*(702)*	-	*18*	*36*	-	-	-
	F DISTR													
		DEM		(99,223)	(4,860)	(1,996)	-	(3,340)	(1,035)	-	-	-	-	-
		COM		(13,703)	(921)	(397)	-	(2,363)	(1,001)	(0)	(1)	-	-	-
		CUS		(429,338)	(4,096)	(1,861)	-	(1,992)	(3,047)	(29)	(96)	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(542,263)*	*(9,876)*	*(4,254)*	-	*(7,695)*	*(5,084)*	*(29)*	*(97)*	-	-	-
	F CBILL													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		(143,929)	(253)	(111)	-	(95)	(40)	(9)	(29)	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(143,929)*	*(253)*	*(111)*	-	*(95)*	*(40)*	*(9)*	*(29)*	-	-	-
	F CSERV													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		(49,613)	(81)	(12)	-	(10)	(5)	(4)	(15)	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(49,613)*	*(81)*	*(12)*	-	*(10)*	*(5)*	*(4)*	*(15)*	-	-	-
	F TRANS													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	TIMING DIFFERENCES													
		DEM		(122,109)	(5,967)	(2,453)	-	(4,007)	(1,035)	-	-	-	-	-
		COM		704,874	69,590	(421)	-	(2,397)	(1,001)	18	35	-	-	-
		CUS		(622,879)	(4,430)	(1,984)	-	(2,097)	(3,093)	(42)	(140)	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		(40,114)	59,193	(4,858)	-	(8,502)	(5,129)	(24)	(104)	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
Interest on Customer Deposits																	
F PRODU	DEM	F PRODU DEM	DD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	38,851	6,407	27,751	2,362	451	8	839	12	404	19	412	39	117	31
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		38,851	6,407	27,751	2,362	451	8	839	12	404	19	412	39	117	31
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		38,851	6,407	27,751	2,362	451	8	839	12	404	19	412	39	117	31
F CBILL																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CSERV																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Customer Deposits																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		38,851	6,407	27,751	2,362	451	8	839	12	404	19	412	39	117	31
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		38,851	6,407	27,751	2,362	451	8	839	12	404	19	412	39	117	31

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
Interest on Customer Deposits														
F PRODU	DEM	F PRODU DEM	DD	-	-	-	-	-	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	-	-	-	-	-	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	-	-	-	-	-	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MET	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	38,851	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
	F PRODU													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	F DISTR													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		38,851	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*38,851*	-	-	-	-	-	-	-	-	-	-
	F CBILL													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	F CSERV													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
	F TRANS													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
Interest on Customer Deposits														
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		38,851	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**38,851**	-	-	-	-	-	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
TAXES (other than income)																	
F PRODU	DEM	F PRODU DEM	DD	50,635	4,756	23,327	2,004	914	16	1,877	21	1,082	53	5,624	529	4,318	1,180
F DISTR	DEM	F DISTR DEM	DD	140,463	13,192	64,709	5,559	2,534	44	5,208	58	3,000	146	15,601	1,466	11,978	3,273
F DISTR	DEM	F DISTR DEM	PAVG	15,083	902	6,216	801	151	3	407	5	339	17	1,392	137	1,096	306
F DISTR	DEM	F DISTR DEM	MAXDD	43,650	3,981	19,530	1,678	765	13	1,572	17	906	44	4,708	443	3,615	988
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	2,812	110	1,527	276	9	-	79	-	102	-	272	-	211	-
F PRODU	COM	F PRODU COM	CDD	220	21	101	9	4	0	8	0	5	0	24	2	19	5
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	11,835	304	4,305	787	22	0	201	2	279	13	871	92	711	204
F CSERV	CUS	F CSERV CUS	CUST	78	12	54	5	1	0	2	0	1	0	1	0	0	0
F DISTR	CUS	F DISTR CUS	CUST	610,669	97,277	421,307	35,857	10,436	178	19,409	232	9,348	482	9,562	928	2,676	731
F DISTR	CUS	F DISTR CUS	MET	139,747	14,473	62,527	5,322	7,823	136	14,620	177	7,037	368	15,252	1,503	3,809	1,048
F DISTR	CUS	F DISTR CUS	REG	25,529	4,031	17,459	1,486	493	8	919	10	442	23	452	43	128	36
F DISTR	CUS	F DISTR CUS	MNR	17,433	13	58	5	197	3	337	4	229	12	3,058	301	1,508	415
F DISTR	CUS	F DISTR CUS	BADDEBT	53	8	34	3	1	0	3	0	1	0	1	0	0	0
F CBILL	CUS	F CBILL CUS	CUSDEP	(476)	(78)	(340)	(29)	(6)	(0)	(10)	(0)	(5)	(0)	(5)	(0)	(1)	(0)
F CBILL	CUS	F CBILL CUS	CUSADV	(21)	(0)	(1)	(0)	(4)	-	(7)	-	(3)	(0)	(3)	(0)	(1)	(0)
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	13,532	2,256	9,768	831	127	3	234	3	114	5	116	11	32	9
F CBILL	CUS	F CBILL CUS	CMET	19,593	3,122	13,522	1,151	335	6	623	7	300	15	307	30	86	23
F CBILL	CUS	F CBILL CUS	CREC	58,233	9,276	40,176	3,419	995	17	1,851	22	891	46	912	88	255	70
F CBILL	CUS	F CBILL CUS	BADDEBT	1,872	281	1,218	104	50	1	93	1	45	2	46	4	13	4
F CBILL	CUS	F CBILL CUS	SCUSTS	45	7	31	3	1	-	1	-	1	-	1	-	0	-
F CSERV	CUS	F CSERV CUS	SCUSTS	23,255	3,726	16,138	1,373	400	-	743	-	358	-	366	-	102	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	175,186	7,836	92,571	16,142	796	7	4,523	15	5,612	58	15,826	251	12,394	365
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU																	
		DEM		50,635	4,756	23,327	2,004	914	16	1,877	21	1,082	53	5,624	529	4,318	1,180
		COM		3,031	131	1,629	284	13	0	87	0	107	0	296	2	230	5
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*53,667*	*4,886*	*24,955*	*2,288*	*926*	*16*	*1,964*	*21*	*1,189*	*53*	*5,920*	*531*	*4,547*	*1,185*
F DISTR																	
		DEM		199,197	18,075	90,454	8,037	3,450	61	7,187	80	4,245	207	21,701	2,046	16,689	4,566
		COM		11,835	304	4,305	787	22	0	201	2	279	13	871	92	711	204
		CUS		806,962	118,058	511,154	43,504	19,078	328	35,521	426	17,170	890	28,442	2,787	8,153	2,239
		REV		175,186	7,836	92,571	16,142	796	7	4,523	15	5,612	58	15,826	251	12,394	365
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*1,193,180*	*144,273*	*698,484*	*68,470*	*23,346*	*396*	*47,432*	*524*	*27,307*	*1,168*	*66,839*	*5,175*	*37,947*	*7,374*
F CBILL																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		79,245	12,608	54,606	4,647	1,372	24	2,552	30	1,229	63	1,257	122	352	96
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*79,245*	*12,608*	*54,606*	*4,647*	*1,372*	*24*	*2,552*	*30*	*1,229*	*63*	*1,257*	*122*	*352*	*96*
F CSERV																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		23,333	3,739	16,192	1,378	401	0	746	0	359	0	367	0	103	0
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*23,333*	*3,739*	*16,192*	*1,378*	*401*	*0*	*746*	*0*	*359*	*0*	*367*	*0*	*103*	*0*
F TRANS																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TAXES (other than income)																	
		DEM		249,832	22,831	113,781	10,041	4,364	77	9,065	101	5,327	260	27,325	2,574	21,007	5,746
		COM		14,867	435	5,933	1,072	35	0	288	2	386	13	1,167	94	940	209
		CUS		909,541	134,405	581,952	49,529	20,851	352	38,819	457	18,758	954	30,066	2,909	8,608	2,335
		REV		175,186	7,836	92,571	16,142	796	7	4,523	15	5,612	58	15,826	251	12,394	365
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		1,349,426	165,506	794,237	76,784	26,046	436	52,694	575	30,084	1,285	74,384	5,828	42,948	8,655

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-5	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
TAXES (other than Income)														
F PRODU	DEM	F PRODU DEM	DD	50,635	2,450	1,012	-	1,475	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	140,463	6,797	2,806	-	4,092	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	15,083	872	369	-	1,520	550	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	43,650	2,107	847	-	1,235	1,202	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	2,812	226	-	-	-	-	0	0	-	-	-
F PRODU	COM	F PRODU COM	CDD	220	11	4	-	6	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	-	-	-	-	-	-	-	-	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	11,835	795	343	-	2,041	865	0	0	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	78	0	0	-	0	0	0	0	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	610,669	999	446	-	375	196	54	178	-	-	-
F DISTR	CUS	F DISTR CUS	MET	139,747	1,319	652	-	598	3,082	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	25,529	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	17,433	4,587	2,050	-	2,360	2,294	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	53	0	0	-	0	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	(476)	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	(21)	(0)	(0)	-	(0)	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	13,532	12	5	-	4	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	19,593	32	14	-	12	6	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	58,233	95	43	-	36	19	5	17	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	1,872	5	2	-	2	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	45	0	-	-	-	-	0	0	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	23,255	38	-	-	-	-	2	7	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	175,186	13,907	535	-	2,586	1,725	7	11	19	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
F PRODU		DEM		50,635	2,450	1,012	-	1,475	-	-	-	-	-	-
		COM		3,031	237	4	-	6	-	0	0	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*53,667*	*2,687*	*1,016*	-	*1,482*	-	*0*	*0*	-	-	-
F DISTR		DEM		199,197	9,775	4,023	-	6,848	1,753	-	-	-	-	-
		COM		11,835	795	343	-	2,041	865	0	0	-	-	-
		CUS		806,962	6,916	3,154	-	3,337	5,573	54	178	-	-	-
		REV		175,186	13,907	535	-	2,586	1,725	7	11	19	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*1,193,180*	*31,394*	*8,055*	-	*14,811*	*9,914*	*61*	*189*	*19*	-	-
F CBILL		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		79,245	132	59	-	49	25	5	17	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*79,245*	*132*	*59*	-	*49*	*25*	*5*	*17*	-	-	-
F CSERV		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		23,333	38	0	-	0	0	2	7	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*23,333*	*38*	*0*	-	*0*	*0*	*2*	*7*	-	-	-
F TRANS		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
TAXES (other than Income)		DEM		249,832	12,225	5,035	-	8,323	1,753	-	-	-	-	-
		COM		14,867	1,032	347	-	2,047	865	0	1	-	-	-
		CUS		909,541	7,087	3,213	-	3,387	5,598	61	202	-	-	-
		REV		175,186	13,907	535	-	2,586	1,725	7	11	19	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		**1,349,426**	**34,252**	**9,130**	-	**16,342**	**9,939**	**68**	**213**	**19**	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation

Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
Current Deferred Income Taxes																	
F PRODU	DEM	F PRODU DEM	DD	9,810	921	4,519	388	177	3	364	4	210	10	1,090	102	836	229
F DISTR	DEM	F DISTR DEM	DD	27,632	2,595	12,729	1,093	499	9	1,025	11	590	29	3,069	288	2,356	644
F DISTR	DEM	F DISTR DEM	PAVG	2,870	172	1,183	152	29	1	77	1	65	3	265	26	209	58
F DISTR	DEM	F DISTR DEM	MAXDD	12,378	1,129	5,538	476	217	4	446	5	257	13	1,335	125	1,025	280
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	485	46	224	19	9	0	18	0	10	1	54	5	41	11
F PRODU	COM	F PRODU COM	PGAS	(292,623)	(10,732)	(151,865)	(27,777)	(798)	-	(7,164)	-	(9,899)	-	(30,468)	-	(25,207)	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	5,571	143	2,026	371	11	0	95	1	131	6	410	43	334	96
F CSERV	CUS	F CSERV CUS	CUST	6,822	1,087	4,706	401	117	2	217	3	104	5	107	10	30	8
F DISTR	CUS	F DISTR CUS	CUST	141,940	22,610	97,926	8,334	2,426	41	4,511	54	2,173	112	2,222	216	622	170
F DISTR	CUS	F DISTR CUS	MET	28,804	2,983	12,888	1,097	1,612	28	3,013	37	1,451	76	3,144	310	785	216
F DISTR	CUS	F DISTR CUS	REG	5,062	799	3,462	295	98	2	182	2	88	5	90	9	25	7
F DISTR	CUS	F DISTR CUS	MNR	4,666	4	16	1	53	1	90	1	61	3	819	81	404	111
F DISTR	CUS	F DISTR CUS	BADDEBT	(2,821)	(424)	(1,836)	(156)	(76)	(1)	(141)	(2)	(68)	(3)	(69)	(7)	(19)	(5)
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	4,076	680	2,943	250	38	1	70	1	34	2	35	3	10	3
F CBILL	CUS	F CBILL CUS	CMET	10,938	1,743	7,549	642	187	3	348	4	167	9	171	17	48	13
F CBILL	CUS	F CBILL CUS	CREC	40,014	6,374	27,606	2,350	684	12	1,272	15	613	32	627	61	175	48
F CBILL	CUS	F CBILL CUS	BADDEBT	7,386	1,109	4,806	409	199	4	369	4	178	9	182	18	51	14
F CBILL	CUS	F CBILL CUS	SCUSTS	176	28	122	10	3	-	6	-	3	-	3	-	1	-
F CSERV	CUS	F CSERV CUS	SCUSTS	13,757	2,204	9,547	812	236	-	440	-	212	-	217	-	61	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F PRODU																	
		DEM		9,810	921	4,519	388	177	3	364	4	210	10	1,090	102	836	229
		COM		(292,138)	(10,686)	(151,642)	(27,758)	(789)	0	(7,146)	0	(9,889)	1	(30,414)	5	(25,166)	11
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(282,328)*	*(9,765)*	*(147,123)*	*(27,370)*	*(612)*	*3*	*(6,783)*	*4*	*(9,679)*	*11*	*(29,325)*	*107*	*(24,329)*	*240*
F DISTR																	
		DEM		42,880	3,896	19,450	1,722	744	13	1,548	17	912	44	4,669	440	3,590	982
		COM		5,571	143	2,026	371	11	0	95	1	131	6	410	43	334	96
		CUS		181,727	26,652	115,398	9,821	4,151	71	7,727	93	3,738	194	6,240	611	1,826	502
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*230,178*	*30,691*	*136,875*	*11,914*	*4,906*	*85*	*9,369*	*111*	*4,781*	*244*	*11,319*	*1,094*	*5,751*	*1,579*
F CBILL																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		58,514	9,255	40,083	3,412	1,073	19	1,994	24	961	49	982	95	275	75
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*58,514*	*9,255*	*40,083*	*3,412*	*1,073*	*19*	*1,994*	*24*	*961*	*49*	*982*	*95*	*275*	*75*
F CSERV																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		20,578	3,291	14,253	1,213	353	2	657	3	316	5	323	10	91	8
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*20,578*	*3,291*	*14,253*	*1,213*	*353*	*2*	*657*	*3*	*316*	*5*	*323*	*10*	*91*	*8*
F TRANS																	
		DEM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Deferred Income Taxes																	
		DEM		52,690	4,817	23,970	2,110	921	16	1,911	21	1,121	55	5,759	542	4,426	1,211
		COM		(286,567)	(10,543)	(149,615)	(27,388)	(779)	0	(7,052)	1	(9,758)	7	(30,004)	48	(24,831)	107
		CUS		260,820	39,198	169,734	14,446	5,577	92	10,377	119	5,015	248	7,546	717	2,192	585
		REV		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		TOTAL		26,943	33,472	44,089	(10,832)	5,719	108	5,237	142	(3,621)	310	(16,700)	1,307	(18,213)	1,903

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
Current Deferred Income Taxes														
F PRODU	DEM	F PRODU DEM	DD	9,810	475	196	-	286	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	DD	27,632	1,337	552	-	805	-	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	PAVG	2,870	166	70	-	289	105	-	-	-	-	-
F DISTR	DEM	F DISTR DEM	MAXDD	12,378	597	240	-	350	341	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CWIP	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	SSALES	-	-	-	-	-	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	CDD	485	23	10	-	14	-	-	-	-	-	-
F PRODU	COM	F PRODU COM	PGAS	(292,623)	(28,690)	-	-	-	-	(7)	(15)	-	-	-
F PRODU	REV	F PRODU REV	REV GOS	-	-	-	-	-	-	-	-	-	-	-
F DISTR	COM	F DISTR COM	THRU	5,571	374	161	-	961	407	0	0	-	-	-
F CSERV	CUS	F CSERV CUS	CUST	6,822	11	5	-	4	2	1	2	-	-	-
F DISTR	CUS	F DISTR CUS	CUST	141,940	232	104	-	87	46	12	41	-	-	-
F DISTR	CUS	F DISTR CUS	MET	28,804	272	134	-	123	635	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	REG	5,062	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	MNR	4,666	1,228	549	-	632	614	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	BADDEBT	(2,821)	(7)	(3)	-	(3)	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CUSADV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	ST LABOR	-	-	-	-	-	-	-	-	-	-	-
F DISTR	CUS	F DISTR CUS	CINSTALL	4,076	4	2	-	1	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CMET	10,938	18	8	-	7	4	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	CREC	40,014	65	29	-	25	13	4	12	-	-	-
F CBILL	CUS	F CBILL CUS	BADDEBT	7,386	19	8	-	7	-	-	-	-	-	-
F CBILL	CUS	F CBILL CUS	SCUSTS	176	0	-	-	-	-	0	0	-	-	-
F CSERV	CUS	F CSERV CUS	SCUSTS	13,757	23	-	-	-	-	1	4	-	-	-
F DISTR	CUS	F DISTR CUS	CUSDEP	-	-	-	-	-	-	-	-	-	-	-
F DISTR	REV	F DISTR REV	TREV	-	-	-	-	-	-	-	-	-	-	-
F TRANS	CUS	F TRANS CUS	SHP LABOI	-	-	-	-	-	-	-	-	-	-	-
F TRANS	SHP	F TRANS SHP	TBILL	-	-	-	-	-	-	-	-	-	-	-
	F PRODU													
		DEM		9,810	475	196	-	286	-	-	-	-	-	-
		COM		(292,138)	(28,666)	10	-	14	-	(7)	(15)	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*(282,328)*	*(28,191)*	*206*	-	*300*	-	*(7)*	*(15)*	-	-	-
	F DISTR													
		DEM		42,880	2,100	863	-	1,445	446	-	-	-	-	-
		COM		5,571	374	161	-	961	407	0	0	-	-	-
		CUS		181,727	1,728	785	-	841	1,295	12	41	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*230,178*	*4,203*	*1,809*	-	*3,246*	*2,148*	*13*	*42*	-	-	-
	F CBILL													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		58,514	103	45	-	39	16	4	12	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*58,514*	*103*	*45*	-	*39*	*16*	*4*	*12*	-	-	-
	F CSERV													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		20,578	34	5	-	4	2	2	6	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		*20,578*	*34*	*5*	-	*4*	*2*	*2*	*6*	-	-	-
	F TRANS													
		DEM		-	-	-	-	-	-	-	-	-	-	-
		COM		-	-	-	-	-	-	-	-	-	-	-
		CUS		-	-	-	-	-	-	-	-	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		Sub-total		-	-	-	-	-	-	-	-	-	-	-
Current Deferred Income Taxes														
		DEM		52,690	2,575	1,059	-	1,730	446	-	-	-	-	-
		COM		(286,567)	(28,292)	171	-	975	407	(7)	(14)	-	-	-
		CUS		260,820	1,865	836	-	883	1,313	18	59	-	-	-
		REV		-	-	-	-	-	-	-	-	-	-	-
		SHP		-	-	-	-	-	-	-	-	-	-	-
		TOTAL		26,943	(23,852)	2,065	-	3,588	2,166	10	45	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation
Test Period at Current Revenues

Function Class	Func/Class	Allocator	Line Ref. Total	5 RS-1	6 RS-2	7 RS-3	8 GS-1	9 FTS-1	10 GS-2	11 FTS-2	12 GS-3	13 FTS-3	14 GS-4	15 FTS-4	16 GS-5	17 FTS-5
REVENUE																
Sales-Base	REV BASE		15,360,455	1,174,627	8,604,892	1,076,618	165,852	2,755	500,352	5,803	392,382	18,826	786,043	91,709	435,551	180,797
Sales-GSR	REV GSR		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Off-System & Other -Base	REV BOS		13,502	-	-	-	-	-	-	-	-	-	-	-	-	-
Off-System & Other -GSR	REV GOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev-TBO/Collection/Other Charges	REV TBO		93,871	14,099	61,084	5,200	2,525	47	4,684	56	2,262	113	2,309	225	648	178
Rev-New Connection Charges	REV CONN		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev-Returned Check Charges	REV RETUR		9,860	1,481	6,414	546	265	5	492	6	238	12	243	24	68	19
Rev-Account Change Charges	REV ACCT		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev-Failed Trip Charges	REV TRIP		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rev-Seasonal Charges	REV SEAS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	REV GOS		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE			15,477,688	1,190,207	8,672,390	1,082,364	168,642	2,807	505,528	5,865	394,882	18,951	788,595	91,958	436,267	180,994

Chesapeake Utilities - Delaware Division
Cost of Service Analysis

Class Allocation

Test Period at Current Revenues

Function	Class	Func/Class	Allocator	Line Ref. Total	18 GS-6	19 FTS-6	20 GS-7	21 FTS-7	22 ITS	23 NGV	24 GL	25 OTHER	26 SAS	27 SABS
REVENUE														
Sales-Base		REV BASE		15,360,455	412,411	179,254	-	754,976	574,853	1,375	1,379	-	-	-
Sales-GSR		REV GSR		-	-	-	-	-	-	-	-	-	-	-
Off-System & Other -Base		REV BOS		13,502	-	-	-	-	-	-	-	13,502	-	-
Off-System & Other -GSR		REV GOS		-	-	-	-	-	-	-	-	-	-	-
Rev-TBO/Collection/Other Charges		REV TBO		93,871	244	103	-	94	-	-	-	-	-	-
Rev-New Connection Charges		REV CONN		-	-	-	-	-	-	-	-	-	-	-
Rev-Returned Check Charges		REV RETUR		9,860	26	11	-	10	-	-	-	-	-	-
Rev-Account Change Charges		REV ACCT		-	-	-	-	-	-	-	-	-	-	-
Rev-Failed Trip Charges		REV TRIP		-	-	-	-	-	-	-	-	-	-	-
Rev-Seasonal Charges		REV SEAS		-	-	-	-	-	-	-	-	-	-	-
Other		REV GOS		-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE				15,477,688	412,681	179,368	-	755,080	574,853	1,375	1,379	13,502	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

External Allocators

Test Period at Current Revenues

Name	Description	Classifier	Total	RS-1	RS-2	RS-3	GS-1	FTS-1	GS-2	FTS-2	GS-3	FTS-3	GS-4
CUSADV	Customer Advances for Construction	CUS		1.34%	5.65%	0.45%	17.59%	0.00%	32.40%	0.00%	15.74%	0.93%	14.81%
	Test Year		46,784	583	2,461	194	4,719	-	8,894	-	4,538	-	12,333
	Test Period		32,929	440	1,859	147	5,792	-	10,668	-	5,182	305	4,877
CUST	Average Customers	CUS		15.93%	68.99%	5.87%	1.71%	0.03%	3.18%	0.04%	1.53%	0.08%	1.57%
	Test Year		33,469	5,340	23,060	1,963	581	-	1,081	-	541	-	560
	Test Period		34,232	5,453	23,617	2,010	585	10	1,088	13	524	27	536
DD	Design Day	DEM		9.39%	46.07%	3.96%	1.80%	0.03%	3.71%	0.04%	2.14%	0.10%	11.11%
	Test Year		37,143	3,535	17,361	1,490	701	-	1,441	-	867	-	4,669
	Test Period		41,291	3,878	19,022	1,634	745	13	1,531	17	882	43	4,586
SALES	Sales (in Mcf)	COM		3.68%	52.01%	9.51%	0.27%	0.00%	2.43%	0.00%	3.37%	0.00%	10.52%
	Test Year		3,447,210	96,447	1,342,607	245,513	7,137	-	63,746	-	91,658	-	300,300
	Test Period		2,915,596	107,167	1,516,521	277,385	7,903	-	70,969	-	98,226	-	306,694
CUSDEP	Customer Deposits	CUS		16.49%	71.43%	6.08%	1.16%	0.02%	2.16%	0.03%	1.04%	0.05%	1.06%
	Test Year		710,345	117,420	507,115	43,189	8,453	-	15,770	-	7,885	-	8,169
	Test Period		752,508	124,089	537,516	45,752	8,729	151	16,253	226	7,826	376	7,977
MET	Meters	CUS		10.36%	44.74%	3.81%	5.60%	0.10%	10.46%	0.13%	5.04%	0.26%	10.91%
	Test Year		4,979,479	503,022	2,172,226	184,912	246,094	-	457,878	-	229,151	-	437,741
	Test Period		5,707,464	591,099	2,553,686	217,378	319,501	5,544	597,086	7,244	287,411	15,034	622,913
REG	Regulators	CUS		15.79%	68.39%	5.82%	1.93%	0.03%	3.60%	0.04%	1.73%	0.09%	1.77%
	Test Year		1,489,043	235,716	1,017,761	86,662	29,632	-	54,945	-	27,547	-	28,590
	Test Period		1,536,150	242,558	1,050,573	89,404	29,648	461	55,301	614	26,575	1,383	27,190
CINSTALL	Customer Installations	CUS		16.67%	72.19%	6.14%	0.94%	0.02%	1.73%	0.02%	0.84%	0.04%	0.86%
	Test Year		35,558	5,942	25,655	2,183	345	-	636	-	320	-	331
	Test Period		44,556	7,428	32,165	2,736	419	9	770	9	374	18	383
CMET	Meter Reading	CUS		15.94%	69.02%	5.87%	1.71%	0.03%	3.18%	0.04%	1.53%	0.08%	1.57%
	Test Year		179,160	28,596	123,489	10,512	3,111	-	5,789	-	2,897	-	2,999
	Test Period		196,056	31,243	135,312	11,516	3,352	57	6,235	74	3,002	155	3,071
BADDEBT	Bad Debts	CUS		15.02%	65.07%	5.54%	2.69%	0.05%	4.99%	0.06%	2.41%	0.12%	2.46%
	Test Year		59,185	8,913	38,488	3,279	1,645	-	3,053	-	1,527	-	1,586
	Test Period		151,757	22,794	98,748	8,407	4,082	76	7,574	91	3,657	182	3,733
CASSIST	Customer Assistance	CUS		16.36%	70.86%	6.03%	1.76%	0.03%	3.26%	0.04%	1.57%	0.08%	0.00%
	Test Year		32,566	5,340	23,060	1,963	581	-	1,081	-	541	-	-
	Test Period		33,327	5,453	23,617	2,010	585	10	1,088	13	524	27	-
PAVG	Peak and Average	DEM		5.98%	41.21%	5.31%	1.00%	0.02%	2.70%	0.03%	2.25%	0.11%	9.23%
	Test Year		1	0.0598	0.4122	0.0531	0.0100	0.0002	0.0270	0.0003	0.0225	0.0011	0.0923
	Test Period		1	0.0598	0.4122	0.0531	0.0100	0.0002	0.0270	0.0003	0.0225	0.0011	0.0923
MNR	Industrial M&R	CUS		0.08%	0.33%	0.03%	1.13%	0.02%	1.93%	0.02%	1.31%	0.07%	17.54%
	Test Year		864,301	666	2,876	245	8,874	-	16,510	-	8,263	-	133,826
	Test Period		940,626	725	3,130	266	10,648	185	18,171	221	12,338	646	165,020

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

External Allocators
Test Period at Current Revenues

Name	Description	Classifier	FTS-4	GS-5	FTS-5	GS-6	FTS-6	GS-7	FTS-7	ITS	NGV	GL	OTHER	SAS	SABS
CUSADV	Customer Advances for Construction	CUS	1.85%	4.63%	0.93%	1.85%	0.93%	0.00%	0.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,486	-	5,998	1,273	918	1,387	-	-	-	-	-	-
	Test Period		610	1,524	305	610	305	-	305	-	-	-	-	-	-
CUST	Average Customers	CUS	0.15%	0.44%	0.12%	0.16%	0.07%	0.00%	0.06%	0.03%	0.01%	0.03%	0.00%	0.00%	0.00%
	Test Year		-	161	-	52	11	8	12	86	3	10	-	-	-
	Test Period		52	150	41	56	25	-	21	11	3	10	-	-	-
DD	Design Day	DEM	1.04%	8.53%	2.33%	4.84%	2.00%	0.00%	2.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,709	-	1,853	360	314	843	-	-	-	-	-	-
	Test Period		431	3,521	962	1,998	825	-	1,203	-	-	-	-	-	-
SALES	Sales (in Mcf)	COM	0.00%	8.59%	0.00%	9.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
	Test Year		-	259,999	-	241,013	-	342,955	-	455,556	111	168	-	-	-
	Test Period		-	250,326	-	280,126	-	-	-	-	111	168	-	-	-
CUSDEP	Customer Deposits	CUS	0.10%	0.30%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	2,344	-	-	-	-	-	-	-	-	-	-	-
	Test Period		753	2,258	602	-	-	-	-	-	-	-	-	-	-
MET	Meters	CUS	1.08%	2.73%	0.75%	0.94%	0.47%	0.00%	0.43%	2.21%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	125,850	-	43,075	8,598	6,253	9,380	555,299	-	-	-	-	-
	Test Period		61,399	155,560	42,785	53,853	26,647	-	24,440	125,884	-	-	-	-	-
REG	Regulators	CUS	0.17%	0.50%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	8,190	-	-	-	-	-	-	-	-	-	-	-
	Test Period		2,611	7,681	2,151	-	-	-	-	-	-	-	-	-	-
CINSTALL	Customer Installations	CUS	0.08%	0.24%	0.07%	0.09%	0.04%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	96	-	32	7	4	7	-	-	-	-	-	-
	Test Period		36	107	31	40	18	-	13	-	-	-	-	-	-
CMET	Meter Reading	CUS	0.15%	0.44%	0.12%	0.16%	0.07%	0.00%	0.06%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	862	-	278	59	43	64	461	-	-	-	-	-
	Test Period		298	859	235	321	143	-	120	63	-	-	-	-	-
BADDEBT	Bad Debts	CUS	0.24%	0.69%	0.19%	0.26%	0.11%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	456	-	148	30	24	36	-	-	-	-	-	-
	Test Period		364	1,047	288	395	167	-	152	-	-	-	-	-	-
CASSIST	Customer Assistance	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	-	-	-	-	-	-	-	-	-	-	-	-
	Test Period		-	-	-	-	-	-	-	-	-	-	-	-	-
PAVG	Peak and Average	DEM	0.91%	7.27%	2.03%	5.78%	2.45%	0.00%	10.08%	3.65%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		0.0091	0.0727	0.0203	0.0578	0.0245	0.0000	0.1008	0.0365	0.0000	0.0000	0.0000		
	Test Period		0.0091	0.0727	0.0203	0.0578	0.0245	0.0000	0.1008	0.0365	0.0000	0.0000	0.0000		
MNR	Industrial M&R	CUS	1.73%	8.65%	2.38%	26.31%	11.76%	0.00%	13.54%	13.16%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	38,475	-	243,005	50,651	36,837	73,217	250,856	-	-	-	-	-
	Test Period		16,265	81,360	22,383	247,484	110,639	-	127,365	123,780	-	-	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

External Allocators

Test Period at Current Revenues

Name	Description	Classifier	Total	RS-1	RS-2	RS-3	GS-1	FTS-1	GS-2	FTS-2	GS-3	FTS-3	GS-4
SSALES	Seasonal Sales	COM		3.91%	54.32%	9.80%	0.31%	0.00%	2.79%	0.00%	3.64%	0.00%	9.68%
	Test Year		2,091,196	73,589	1,003,910	181,151	5,817	-	52,846	-	71,605	-	199,099
	Test Period		2,121,549	82,948	1,152,406	207,977	6,482	-	59,233	-	77,286	-	205,260
CDD	Commodity Design Day	COM		9.39%	46.07%	3.96%	1.80%	0.03%	3.71%	0.04%	2.14%	0.10%	11.11%
	Test Year		37,143	3,535	17,361	1,490	701	-	1,441	-	867	-	4,669
	Test Period		41,291	3,878	19,022	1,634	745	13	1,531	17	882	43	4,586
THRU	Transportation and Sales	COM		2.57%	36.37%	6.65%	0.19%	0.00%	1.70%	0.02%	2.36%	0.11%	7.36%
	Test Year		3,876,433	96,447	1,342,607	245,513	7,137	-	63,746	-	91,658	-	300,300
	Test Period		4,169,397	107,167	1,516,521	277,385	7,903	120	70,969	806	98,226	4,590	306,694
CREC	Customer Records	CUS		15.93%	68.99%	5.87%	1.71%	0.03%	3.18%	0.04%	1.53%	0.08%	1.57%
	Test Year		33,469	5,340	23,060	1,963	581	-	1,081	-	541	-	560
	Test Period		34,232	5,453	23,617	2,010	585	10	1,088	13	524	27	536
SCUSTS	Sales Customers	CUS		16.02%	69.40%	5.91%	1.72%	0.00%	3.20%	0.00%	1.54%	0.00%	1.57%
	Test Year		33,445	5,340	23,060	1,963	581	-	1,081	-	541	-	560
	Test Period		34,032	5,453	23,617	2,010	585	-	1,088	-	524	-	536
TREV	Total Revenue	REV		4.47%	52.84%	9.21%	0.45%	0.00%	2.58%	0.01%	3.20%	0.03%	9.03%
	Test Year		77,646,963	2,403,984	27,619,562	4,793,657	250,330	-	1,374,129	-	1,752,494	-	5,145,957
	Test Period		58,395,822	2,611,949	30,857,188	5,380,738	265,408	2,248	1,507,585	5,157	1,870,830	19,402	5,275,321
REV_BASE	Revenue from Base Sales	REV		7.65%	56.02%	7.01%	1.08%	0.02%	3.26%	0.04%	2.55%	0.12%	5.12%
	Test Year		14,585,256	989,397	7,927,560	1,192,721	144,442	-	430,297	-	399,122	-	829,443
	Test Period		15,360,455	1,174,627	8,604,892	1,076,618	165,852	2,755	500,352	5,803	392,382	18,826	786,043
REV_GSR	Revenue from GSR Sales	REV		3.67%	51.90%	9.49%	0.27%	0.00%	2.45%	0.00%	3.38%	0.00%	10.41%
	Test Year		48,702,890	1,414,587	19,692,002	3,600,936	105,721	-	944,096	-	1,354,594	-	4,355,338
	Test Period		43,028,929	1,578,059	22,331,121	4,084,558	117,342	-	1,053,485	-	1,455,636	-	4,480,210
REV_BOS	Revenue from Base Sales (Other)	REV		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		(96,921)	-	-	-	-	-	-	-	-	-	-
	Test Period		13,502	-	-	-	-	-	-	-	-	-	-
REV_GOS	Revenue from GSR Sales (Other)	REV		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		14,455,738	-	-	-	-	-	-	-	-	-	-
	Test Period		(7,064)	-	-	-	-	-	-	-	-	-	-
ROR	Rate of Return			100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Test Year		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
	Test Period		7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%
PGAS	Purchased Gas	COM		3.67%	51.90%	9.49%	0.27%	0.00%	2.45%	0.00%	3.38%	0.00%	10.41%
	Test Year		48,702,890	1,414,587	19,692,002	3,600,936	105,721	-	944,096	-	1,354,594	-	4,355,338
	Test Period		43,028,929	1,578,059	22,331,121	4,084,558	117,342	-	1,053,485	-	1,455,636	-	4,480,210
REV_CRED	Allocator for Revenue Credits	DEM		3.68%	52.02%	9.51%	0.27%	0.00%	2.43%	0.00%	3.37%	0.00%	10.52%
	Test Year		2,991,543	96,447	1,342,607	245,513	7,137	-	63,746	-	91,658	-	300,300
	Test Period		2,915,485	107,167	1,516,521	277,385	7,903	-	70,969	-	98,226	-	306,694

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

External Allocators
Test Period at Current Revenues

Name	Description	Classifier	FTS-4	GS-5	FTS-5	GS-6	FTS-6	GS-7	FTS-7	ITS	NGV	GL	OTHER	SAS	SABS
SSALES	Seasonal Sales	COM	0.00%	7.50%	0.00%	8.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	159,592	-	144,100	-	199,374	-	-	43	70	-	-	-
	Test Period		-	159,037	-	170,807	-	-	-	-	43	70	-	-	-
CDD	Commodity Design Day	COM	1.04%	8.53%	2.33%	4.84%	2.00%	0.00%	2.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,709	-	1,853	360	314	843	-	-	-	-	-	-
	Test Period		431	3,521	962	1,998	825	-	1,203	-	-	-	-	-	-
THRU	Transportation and Sales	COM	0.77%	6.00%	1.72%	6.72%	2.90%	0.00%	17.24%	7.31%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	259,999	-	241,013	72,514	342,955	329,715	482,550	111	168	-	-	-
	Test Period		32,240	250,326	71,750	280,126	120,804	-	718,890	304,601	111	168	-	-	-
CREC	Customer Records	CUS	0.15%	0.44%	0.12%	0.16%	0.07%	0.00%	0.06%	0.03%	0.01%	0.03%	0.00%	0.00%	0.00%
	Test Year		-	161	-	52	11	8	12	86	3	10	-	-	-
	Test Period		52	150	41	56	25	-	21	11	3	10	-	-	-
SCUSTS	Sales Customers	CUS	0.00%	0.44%	0.00%	0.16%	0.00%	0.00%	0.00%	0.00%	0.01%	0.03%	0.00%	0.00%	0.00%
	Test Year		-	161	-	52	-	8	-	85	3	10	-	-	-
	Test Period		-	150	-	56	-	-	-	-	3	10	-	-	-
TREV	Total Revenue	REV	0.14%	7.07%	0.21%	7.94%	0.31%	0.00%	1.48%	0.98%	0.00%	0.01%	0.01%	0.00%	0.00%
	Test Year		-	4,240,652	-	3,980,518	103,249	5,359,573	381,723	5,876,326	2,473	3,519	14,358,817	-	-
	Test Period		83,583	4,131,348	121,745	4,635,813	178,333	-	861,891	574,853	2,473	3,519	6,438	-	-
REV_BASE	Revenue from Base Sales	REV	0.60%	2.84%	1.18%	2.68%	1.17%	0.00%	4.92%	3.74%	0.01%	0.01%	0.00%	0.00%	0.00%
	Test Year		-	565,500	-	581,920	103,905	403,996	413,510	600,689	1,375	1,379	-	-	-
	Test Period		91,709	435,551	180,797	412,411	179,254	-	754,976	574,853	1,375	1,379	-	-	-
REV_GSR	Revenue from GSR Sales	REV	0.00%	8.61%	0.00%	9.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,812,313	-	3,631,288	-	4,955,449	-	4,833,328	1,098	2,140	-	-	-
	Test Period		-	3,706,598	-	4,218,682	-	-	-	-	1,098	2,140	-	-	-
REV_BOS	Revenue from Base Sales (Other)	REV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
	Test Year		-	-	-	-	-	-	-	-	-	-	(96,921)	-	-
	Test Period		-	-	-	-	-	-	-	-	-	-	13,502	-	-
REV_GOS	Revenue from GSR Sales (Other)	REV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
	Test Year		-	-	-	-	-	-	-	-	-	-	14,455,738	-	-
	Test Period		-	-	-	-	-	-	-	-	-	-	(7,064)	-	-
ROR	Rate of Return		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Test Year		7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
	Test Period		7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%
PGAS	Purchased Gas	COM	0.00%	8.61%	0.00%	9.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,812,313	-	3,631,288	-	4,955,449	-	4,833,328	1,098	2,140	-	-	-
	Test Period		-	3,706,598	-	4,218,682	-	-	-	-	1,098	2,140	-	-	-
REV_CRED	Allocator for Revenue Credits	DEM	0.00%	8.59%	0.00%	9.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
	Test Year		-	259,999	-	241,013	-	342,955	-	-	-	168	-	-	-
	Test Period		-	250,326	-	280,126	-	-	-	-	-	168	-	-	-

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

External Allocators
Test Period at Current Revenues

Name	Description	Classifier	Total	RS-1	RS-2	RS-3	GS-1	FTS-1	GS-2	FTS-2	GS-3	FTS-3	GS-4
REV_INCR	Revenue with Proposed Increase	REV		7.93%	56.02%	6.86%	1.12%	0.02%	3.38%	0.04%	2.65%	0.14%	5.00%
	Test Year		14,585,256	989,397	7,927,560	1,192,721	144,442	-	430,297	-	399,122	-	829,443
	Test Period		17,027,994	1,349,970	9,539,834	1,168,518	190,705	3,537	575,356	7,285	450,711	23,662	850,879
MAXDD	Design Day plus Max IS	DEM		9.12%	44.74%	3.84%	1.75%	0.03%	3.60%	0.04%	2.07%	0.10%	10.79%
	Test Year		39,231	3,535	17,361	1,490	701	-	1,441	-	867	-	4,669
	Test Period		42,516	3,878	19,022	1,634	745	13	1,531	17	882	43	4,586
ACUST	Average Customers * 12	CUS		15.93%	68.98%	5.87%	1.71%	0.03%	3.18%	0.04%	1.53%	0.08%	1.57%
	Test Year		401,628	64,080	276,720	23,556	6,972	-	12,972	-	6,492	-	6,720
	Test Period		410,832	65,436	283,404	24,120	7,020	120	13,056	156	6,288	324	6,432
CWIP	Customer Advances for Construction	CUS		1.34%	5.65%	0.45%	17.59%	0.00%	32.40%	0.00%	15.74%	0.93%	14.81%
	Test Year		46,784	583	2,461	194	4,719	-	8,894	-	4,538	-	12,333
	Test Period		32,929	440	1,859	147	5,792	-	10,668	-	5,182	305	4,877
ST_LABOR	Labor to Transportation	CUS		0.00%	0.00%	0.00%	0.00%	5.00%	0.00%	6.50%	0.00%	13.50%	0.00%
	Test Year		0										
	Test Period		200	0	0	0	0	10	0	13	0	27	0
TBILL	Transportation Billing	SHP		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		0	0	0	0	0	0	0	0	0	0	0
	Test Period		100	0	0	0	0	0	0	0	0	0	0
REV_TBO	TBO/Collection/Other Fees	REV		15.02%	65.07%	5.54%	2.69%	0.05%	4.99%	0.06%	2.41%	0.12%	2.46%
	Test Year		93,871	14,137	61,043	5,200	2,610	-	4,844	-	2,422	-	2,516
	Test Period		93,871	14,099	61,084	5,200	2,525	47	4,684	56	2,262	113	2,309
REV_CONN	New Connection Fee	REV		15.93%	69.05%	5.87%	1.72%	0.04%	3.17%	0.04%	1.55%	0.07%	1.58%
	Test Year		-										
	Test Period		99,505	15,855	68,705	5,845	1,715	35	3,150	35	1,540	70	1,575
REV_RETUR	Return Check Fee	REV		15.02%	65.05%	5.54%	2.69%	0.05%	4.99%	0.06%	2.41%	0.12%	2.46%
	Test Year		9,860	1,485	6,412	546	274	-	509	-	254	-	264
	Test Period		9,860	1,481	6,414	546	265	5	492	6	238	12	243
REV_ACCT	Account Change Fee	REV		15.94%	69.04%	5.88%	1.71%	0.03%	3.18%	0.04%	1.53%	0.08%	1.57%
	Test Year		-										
	Test Period		126,582	20,178	87,391	7,438	2,165	37	4,026	48	1,939	100	1,983
REV_TRIP	Failed Trip Fee	REV		17.70%	76.11%	6.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-										
	Test Period		3,955	700	3,010	245	-	-	-	-	-	-	-
REV_SEAS	Seasonal Fee	REV		17.54%	75.99%	6.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	-	-	-	-	-	-	-	-	-	-
	Test Period		8,978	1,575	6,822	581	-	-	-	-	-	-	-
SHP_LABOR	Labor for Shippers	CUS		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-										
	Test Period		4										

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

External Allocators
Test Period at Current Revenues

Name	Description	Classifier	FTS-4	GS-5	FTS-5	GS-6	FTS-6	GS-7	FTS-7	ITS	NGV	GL	OTHER	SAS	SABS
REV_INCR	Revenue with Proposed Increase	REV	0.63%	2.70%	1.07%	2.71%	1.32%	0.00%	4.88%	3.38%	0.01%	0.01%	0.00%	0.05%	0.10%
	Test Year		-	565,500	-	581,920	103,905	403,996	413,510	600,689	1,375	1,379	-	-	-
	Test Period		106,495	458,991	181,497	461,611	225,583	-	831,244	574,869	1,375	1,512	-	7,680	16,680
MAXDD	Design Day plus Max IS	DEM	1.01%	8.28%	2.26%	4.83%	1.94%	0.00%	2.83%	2.75%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,709	-	1,898	360	314	843	2,043	-	-	-	-	-
	Test Period		431	3,521	962	2,052	825	-	1,203	1,171	-	-	-	-	-
ACUST	Average Customers * 12	CUS	0.15%	0.44%	0.12%	0.16%	0.07%	0.00%	0.06%	0.03%	0.01%	0.03%	0.00%	0.01%	0.01%
	Test Year		-	1,932	-	624	132	96	144	1,032	36	120	-	-	-
	Test Period		624	1,800	492	672	300	-	252	132	36	120	-	24	24
CWIP	Customer Advances for Construction	CUS	1.85%	4.63%	0.93%	1.85%	0.93%	0.00%	0.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	3,486	-	5,998	1,273	918	1,387	-	-	-	-		
	Test Period		610	1,524	305	610	305	-	305	-	-	-	-		
ST_LABOR	Labor to Transportation	CUS	26.00%	0.00%	20.50%	0.00%	12.50%	0.00%	10.50%	5.50%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year														
	Test Period		52	0	41	0	25	0	21	11	0	0	0	0	0
TBILL	Transportation Billing	SHP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
	Test Year														
	Test Period		0	0	0	0	0	0	0	0	0	0	0	0	100
REV_TBO	TBO/Collection/Other Fees	REV	0.24%	0.69%	0.19%	0.26%	0.11%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	723	-	235	47	38	56						
	Test Period		225	648	178	244	103	-	94						
REV_CONN	New Connection Fee	REV	0.14%	0.42%	0.11%	0.18%	0.07%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year														
	Test Period		140	420	105	175	70	-	70						
REV_RETUR	Return Check Fee	REV	0.24%	0.69%	0.19%	0.26%	0.11%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	76	-	25	5	4	6						
	Test Period		24	68	19	26	11	-	10						
REV_ACCT	Account Change Fee	REV	0.15%	0.44%	0.12%	0.16%	0.07%	0.00%	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year														
	Test Period		192	555	152	207	93	-	78						
REV_TRIP	Failed Trip Fee	REV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year														
	Test Period		-	-	-	-	-	-	-						
REV_SEAS	Seasonal Fee	REV	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Test Year		-	-	-	-	-	-	-						
	Test Period		-	-	-	-	-	-	-						
SHP_LABOR	Labor for Shippers	CUS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%
	Test Year														
	Test Period													2	2

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Internal Allocators
Test Period at Current Revenues

Name	Description	Line Ref. Total	4 F_PRODU_DD	5 F_DISTR_DD	6 F_DISTR_PAVG	7 F_DISTR_MAXDD	8 F_DISTR_CWIP	9 F_PRODU_SSALES	10 F_PRODU_CDD	11 F_PRODU_PGAS	12 F_PRODU_REV_GOS	13 F_DISTR_THRU
PD_PLANT	Production & Distribution Plant	63,199,229	3,403,778	8,769,966	963,224	2,572,076	-	-	-	-	-	-
			5.39%	13.88%	1.52%	4.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEP	Depreciation Accruals	(24,085,625)	(1,144,289)	(2,909,198)	(310,342)	(1,221,601)	-	-	-	-	-	-
			4.75%	12.08%	1.29%	5.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIS_PLANT	Distribution Plant	59,584,965	-	8,739,095	959,834	2,563,022	-	-	-	-	-	-
			0.00%	14.67%	1.61%	4.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM	O & M Expenses	3,206,033	31,372	154,708	15,415	76,251	-	-	11,194	-	-	106,755
			0.98%	4.83%	0.48%	2.38%	0.00%	0.00%	0.35%	0.00%	0.00%	3.33%
LABOR	Labor Expense	2,012,673	926	85,407	6,452	47,852	-	-	198	-	-	98,594
			0.05%	4.24%	0.32%	2.38%	0.00%	0.00%	0.01%	0.00%	0.00%	4.90%
OMXG	O & M excel Gas	3,163,466	-	154,708	15,415	76,251	-	-	-	-	-	106,755
			0.00%	4.89%	0.49%	2.41%	0.00%	0.00%	0.00%	0.00%	0.00%	3.37%
DIS_LABOR	Distribution Labor	880,714	-	68,500	5,174	38,379	-	-	-	-	-	79,076
			0.00%	7.78%	0.59%	4.36%	0.00%	0.00%	0.00%	0.00%	0.00%	8.98%
M_S	Mains and Services	48,417,077	-	8,739,095	-	2,563,022	-	-	-	-	-	-
			0.00%	18.05%	0.00%	5.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M_HR	Meter and House Regulators	9,357,217	-	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C_LABOR	Customer Account Labor	1,091,574	-	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BASE	Rate Base	43,419,770	2,187,017	5,722,051	638,718	1,241,529	-	4,445,661	309,713	-	-	41,593
			5.04%	13.18%	1.47%	2.86%	0.00%	10.24%	0.71%	0.00%	0.00%	0.10%
P_PLANT	Production Plant	3,403,778	3,403,778	-	-	-	-	-	-	-	-	-
			100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM_SHIPPERS	O & M less Shippers	3,121,007	31,372	154,708	15,415	76,251	-	-	11,194	-	-	106,755
			1.01%	4.96%	0.49%	2.44%	0.00%	0.00%	0.36%	0.00%	0.00%	3.42%
LBR_SHIPPERS	Labor less Shippers	1,956,647	926	85,407	6,452	47,852	-	-	198	-	-	98,594
			0.05%	4.36%	0.33%	2.45%	0.00%	0.00%	0.01%	0.00%	0.00%	5.04%

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Internal Allocators
Test Period at Current Revenues

Name	Description	Line Ref. Total	14 F_CSERV_CUST	15 F_DISTR_CUST	16 F_DISTR_MET	17 F_DISTR_REG	18 F_DISTR_MNR	19 F_DISTR_BAD DEBT	20 F_CBILL_CUSDEP	21 F_CBILL_CUSADV	22 F_TRANS_ST_LABOR	23 F_DISTR_CINSTALL
PD_PLANT	Production & Distribution Plant	63,199,229	-	37,246,071	7,940,809	1,449,462	853,843	-	-	-	-	-
			0.00%	58.93%	12.56%	2.29%	1.35%	0.00%	0.00%	0.00%	0.00%	0.00%
DEP	Depreciation Accruals	(24,085,625)	(924,248)	(14,474,395)	(2,407,706)	(413,029)	(280,817)	-	-	-	-	-
			3.84%	60.10%	10.00%	1.71%	1.17%	0.00%	0.00%	0.00%	0.00%	0.00%
DIS_PLANT	Distribution Plant	59,584,965	-	37,114,960	7,912,857	1,444,360	850,837	-	-	-	-	-
			0.00%	62.29%	13.28%	2.42%	1.43%	0.00%	0.00%	0.00%	0.00%	0.00%
OM	O & M Expenses	3,206,033	-	834,660	243,144	44,382	54,166	-	-	-	60,820	68,942
			0.00%	26.03%	7.58%	1.38%	1.69%	0.00%	0.00%	0.00%	1.90%	2.15%
LABOR	Labor Expense	2,012,673	-	493,898	180,558	32,958	39,594	-	-	-	44,820	112,785
			0.00%	24.54%	8.97%	1.64%	1.97%	0.00%	0.00%	0.00%	2.23%	5.60%
OMXG	O & M excel Gas	3,163,466	-	834,660	243,144	44,382	54,166	-	-	-	60,820	68,942
			0.00%	26.38%	7.69%	1.40%	1.71%	0.00%	0.00%	0.00%	1.92%	2.18%
DIS_LABOR	Distribution Labor	880,714	-	396,124	144,814	26,433	31,755	-	-	-	-	90,458
			0.00%	44.98%	16.44%	3.00%	3.61%	0.00%	0.00%	0.00%	0.00%	10.27%
M_S	Mains and Services	48,417,077	-	37,114,960	-	-	-	-	-	-	-	-
			0.00%	76.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M_HR	Meter and House Regulators	9,357,217	-	-	7,912,857	1,444,360	-	-	-	-	-	-
			0.00%	0.00%	84.56%	15.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C_LABOR	Customer Account Labor	1,091,574	-	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
BASE	Rate Base	43,419,770	123,866	21,789,886	5,497,897	1,035,693	574,331	83,748	(752,508)	(32,929)	-	36,462
			0.29%	50.18%	12.66%	2.39%	1.32%	0.19%	-1.73%	-0.08%	0.00%	0.08%
P_PLANT	Production Plant	3,403,778	-	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM_SHIPPERS	O & M less Shippers	3,121,007	-	834,660	243,144	44,382	54,166	-	-	-	-	68,942
			0.00%	26.74%	7.79%	1.42%	1.74%	0.00%	0.00%	0.00%	0.00%	2.21%
LBR_SHIPPERS	Labor less Shippers	1,956,647	-	493,898	180,558	32,958	39,594	-	-	-	-	112,785
			0.00%	25.24%	9.23%	1.68%	2.02%	0.00%	0.00%	0.00%	0.00%	5.76%

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Internal Allocators
Test Period at Current Revenues

Name	Description	Line Ref. Total	24 F_CBILL_CMET	25 F_CBILL_CREC	26 F_CBILL_BADDEBT	27 F_CBILL_SCUSTS	28 F_CSERV_SCUSTS	29 F_DISTR_CUSDEP	30 F_DISTR_TREV	31 F_TRANS_SHP_LABOR	32 F_TRANS_TBILL
PD_PLANT	Production & Distribution Plant	63,199,229	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DEP	Depreciation Accruals	(24,085,625)	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
DIS_PLANT	Distribution Plant	59,584,965	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM	O & M Expenses	3,206,033	216,458	817,172	167,549	3,986	274,852	-	-	15,206	9,000
			6.75%	25.49%	5.23%	0.12%	8.57%	0.00%	0.00%	0.47%	0.28%
LABOR	Labor Expense	2,012,673	163,175	484,797	15,428	367	193,658	-	-	11,206	-
			8.11%	24.09%	0.77%	0.02%	9.62%	0.00%	0.00%	0.56%	0.00%
OMXG	O & M excel Gas	3,163,466	216,458	817,172	167,549	3,986	274,852	-	-	15,206	9,000
			6.84%	25.83%	5.30%	0.13%	8.69%	0.00%	0.00%	0.48%	0.28%
DIS_LABOR	Distribution Labor	880,714	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M_S	Mains and Services	48,417,077	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M_HR	Meter and House Regulators	9,357,217	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C_LABOR	Customer Account Labor	1,091,574	196,056	740,150	151,757	3,611	-	-	-	-	-
			17.96%	67.81%	13.90%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%
BASE	Rate Base	43,419,770	77,153	265,617	38,046	905	95,321	-	-	-	-
			0.18%	0.61%	0.09%	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%
P_PLANT	Production Plant	3,403,778	-	-	-	-	-	-	-	-	-
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OM_SHIPPERS	O & M less Shippers	3,121,007	216,458	817,172	167,549	3,986	274,852	-	-	-	-
			6.94%	26.18%	5.37%	0.13%	8.81%	0.00%	0.00%	0.00%	0.00%
LBR_SHIPPERS	Labor less Shippers	1,956,647	163,175	484,797	15,428	367	193,658	-	-	-	-
			8.34%	24.78%	0.79%	0.02%	9.90%	0.00%	0.00%	0.00%	0.00%

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	RATE BASE									
	Plant-in Service									
	Intangible Plant									
	Organization Expense	6,732								PD_PLANT
	Franchise and Consent	410								PD_PLANT
	Misc. Intangible Plant	3,000								PD_PLANT
	UtilCIS	1,246,760	F_CSERV	CUS			CUST			
	Sub-total	***1,256,902***								
	Production Plant									
	Land and Land Rights	170,215	F_PRODU	DEM	DD					
	Depreciable Land Rights	-	F_PRODU	DEM	DD					
	Structures and Improvements	256,041	F_PRODU	DEM	DD					
	Liquid Petroleum Gas Equipment	2,977,522	F_PRODU	DEM	DD					
	Sub-total	***3,403,778***								
	Distribution Plant									
	Mains	31,111,052	F_DISTR	MIN	DD		CUST			
	M & R Stations - General	168,490	F_DISTR	DEM	PAVG					
	M & R Stations - City Gate	791,344	F_DISTR	DEM	PAVG					
	Services	17,306,025	F_DISTR	SERVICE	MAXDD		CUST			
	Meters	4,979,006	F_DISTR	CUS			MET			
	Meter Installations	2,933,851	F_DISTR	CUS			MET			
	Regulating Equipment	1,444,360	F_DISTR	CUS			REG			
	M & R Stations - Industrial	850,837	F_DISTR	CUS			MNR			
	Other Equipment	210,486								DIS_PLANT
	Sub-total	***59,795,451***								
	General Plant									
	Structures and Improvements	69,747								PD_PLANT
	Office Equipment	511,065								PD_PLANT
	Vax System Equipment	-								PD_PLANT
	Transportation Equipment	1,099,263								PD_PLANT
	Tools and Work Equipment	280,097								PD_PLANT
	Laboratory Equipment	1,658								PD_PLANT
	Power Operated Equipment	546,180								PD_PLANT
	Communication Equipment	3,833								PD_PLANT
	Miscellaneous Equipment	289,236								PD_PLANT
	Other Intangible Property	475								PD_PLANT
	Plant Leased to Others	-								PD_PLANT
	Sub-total	***2,801,555***								
	TOTAL PLANT-IN-SERVICE	**67,257,686**								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	Accumulated Reserve for Depreciation									
	Intangible Plant									
	Organization Expense	-								PD_PLANT
	Franchise and Consent	-								PD_PLANT
	Misc. Intangible Plant	-								PD_PLANT
	UtilCIS	(924,248)	F_CSERV	CUS			CUST			
	Sub-total	***(924,248)***								
	Production Plant									
	Land and Land Rights	(4,123)	F_PRODU	DEM	DD					
	Depreciable Land Rights	-	F_PRODU	DEM	DD					
	Structures and Improvements	(169,360)	F_PRODU	DEM	DD					
	Liquid Petroleum Gas Equipment	(917,278)	F_PRODU	DEM	DD					
	Sub-total	***(1,090,762)***								
	Distribution Plant									
	Mains	(9,823,732)	F_DISTR	MIN	DD		CUST			
	M & R Stations - General	(43,912)	F_DISTR	DEM	PAVG					
	M & R Stations - City Gate	(249,987)	F_DISTR	DEM	PAVG					
	Services	(7,952,016)	F_DISTR	SERVICE	MAXDD		CUST			
	Meters	(765,407)	F_DISTR	CUS			MET			
	Meter Installations	(1,506,742)	F_DISTR	CUS			MET			
	Regulating Equipment	(388,285)	F_DISTR	CUS			REG			
	M & R Stations - Industrial	(266,241)	F_DISTR	CUS			MNR			
	Other Equipment	(80,429)								DIS_PLANT
	Sub-total	***(21,076,749)***								
	General Plant									
	Structures and Improvements	(66,313)								PD_PLANT
	Office Equipment	(264,731)								PD_PLANT
	Vax System Equipment	-								PD_PLANT
	Transportation Equipment	(299,888)								PD_PLANT
	Tools and Work Equipment	(102,769)								PD_PLANT
	Laboratory Equipment	(1,658)								PD_PLANT
	Power Operated Equipment	(208,088)								PD_PLANT
	Communication Equipment	54,401								PD_PLANT
	Miscellaneous Equipment	(107,532)								PD_PLANT
	Other Intangible Property	(475)								PD_PLANT
	Plant Leased to Others	-								PD_PLANT
	Sub-total	***(997,054)***								
	Retirement Work in Process	3,188								PD_PLANT
	TOTAL DEPRECIATION ACCRUAL	**(24,085,625)**								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	Rate Base Adjustments and Working Capital									
	Accumulated Deferred Income Tax									
	Accelerated Depreciation	(5,176,650)								DEP
	Bad Debts	83,748	F_DISTR	CUS			BADDEBT			
	Capital Interest & Overheads	181,688								DIS_PLANT
	Pension	68,426								LBR_SHIPPERS
	Unbilled Revenue	-	F_DISTR	REV				TREV		
	Other Post Retirement Benefits	86,711								LBR_SHIPPERS
	Rate Case Expense	(85,709)								OM_SHIPPERS
	Self-Insurance	227,357								LBR_SHIPPERS
	Regulatory Asset	86,283								OM_SHIPPERS
	Real Property	(50,933)								DIS_PLANT
	Sub-total	***(4,579,079)***								
	Other Rate Base Adjustments									
	Customer Deposits	(752,508)	F_CBILL	CUS			CUSDEP			
	Customer Advances	(32,929)	F_CBILL	CUS			CUSADV			
	Unamort. ITC	(76,694)								DIS_PLANT
	Nat. Gas in Storage	4,445,661	F_PRODU	COM		SSALES				
	Propane in Storage	307,334	F_PRODU	COM		CDD				
	Plant M&S	283,986								PD_PLANT
	Cash Working Capital	651,938								OM_SHIPPERS
	CWIP	-	F_DISTR	DEM	CWIP					
	Sub-total	***4,826,788***								
	TOTAL OTHER RATE BASE	**247,709**								
	TOTAL RATE BASE	**43,419,770**								
	EXPENSES									
	O & M Expenses									
	Production Ops									
	Liquefied Petroleum Gas Expenses	11,194	F_PRODU	COM		CDD				
	Liquefied Petroleum Gas	-	F_PRODU	COM		CDD				
	Operation Labor & Expense	14,156	F_PRODU	DEM	DD					
	Sub-total	***25,350***								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	Purchased Gas Expense									
	Fixed Costs Less Storage	-	F_PRODU	COM		PGAS				
	Storage Fixed Costs	-	F_PRODU	COM		PGAS				
	Commodity Costs Less Storage	-	F_PRODU	COM		PGAS				
	Storage Commodity Costs	-	F_PRODU	COM		PGAS				
	Interruptible Costs	-	F_PRODU	COM		PGAS				
	Off-System Sales Costs	-	F_PRODU	COM		REV_GOS				
	Other	-								
	Sub-total	-								
	Distribution Ops									
	Operation Supervision & Engineering	237,422								DIS_LABOR
	Distribution Load Dispatching - Direct	-								
	Distribution Load Dispatching	85,438	F_DISTR	COM		THRU				
	Distribution Load Dispatching - Transportation	44,820	F_TRANS	CUS			ST_LABOR			
	Distribution Load Dispatching - Shippers	11,206	F_TRANS	SHP					SHP_LABOR	
	Mains & Services Expenses	390,209								M_S
	M & R Station Expense - General	2,909	F_DISTR	DEM	PAVG					
	M & R Station Expense - Industrial	28,313	F_DISTR	CUS			MNR			
	M & R Station Expenses - City Gate	5,692	F_DISTR	DEM	PAVG					
	Meter and House Regulator Expense	185,280								M_HR
	Customer Installation Expenses	44,556	F_DISTR	CUS			CINSTALL			
	Other Expenses - Distribution	88,247								DIS_PLANT
	Rents - Distribution	2,599								DIS_PLANT
	Negative Salvage Value	-								
	Sub-total	***1,126,691***								
	Customer Service Ops									
	Supervision - Customer Accounting	113,592								C_LABOR
	Meter Reading Expenses	196,056	F_CBILL	CUS			CMET			
	Customer Records & Collection Expenses	740,150	F_CBILL	CUS			CREC			
	Transportation Admin Expense - Trans	16,000	F_TRANS	CUS			ST_LABOR			
	Transportation Admin Expense - Shippers	4,000	F_TRANS	SHP					SHP_LABOR	
	Transportation Billing	9,000	F_TRANS	SHP					TBILL	
	Uncollectible Accounts	151,757	F_CBILL	CUS			BADDEBT			
	Info & Instructional Exp	3,611	F_CBILL	CUS			SCUSTS			
	Sub-total	***1,234,166***								
	Sales Ops									
	Demonstrating & Selling Expenses - Direct	-								
	Demonstrating & Selling Expenses	271,034	F_CSERV	CUS			SCUSTS			
	Advertising Expenses	3,818	F_CSERV	CUS			SCUSTS			
	Sub-total	***274,852***								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	Production Maintenance									
	Maintenance of Structures & Improvements	-								P_PLANT
	Maintenance of Production Equipment	17,216								P_PLANT
	Sub-total	***17,216***								
	Distribution Maintenance									
	Structures & Improvements	-								DIS_PLANT
	Mains & Services Expenses	287,159								M_S
	M & R Station Equipment - General	2,117	F_DISTR	DEM	PAVG					
	M & R Station Equipment - Industrial	15,931	F_DISTR	CUS			MNR			
	M & R Station Equipment - City Gate	1,767	F_DISTR	DEM	PAVG					
	Services	175,200	F_DISTR	SERVICE	MAXDD		CUST			
	Meters & House Regulators	41,113								M_HR
	Other Equipment	4,471								DIS_PLANT
	Sub-total	***527,758***								
	TOTAL O & M EXPENSES	**3,206,033**								

Labor Expense

	Production Ops								
	Liquefied Petroleum Gas Expenses	198	F_PRODU	COM		CDD			
	Liquefied Petroleum Gas	-	F_PRODU	COM		CDD			
	Operation Labor & Expense	-	F_PRODU	DEM	DD				
	Sub-total	***198***							
	Distribution Ops								
	Operation Supervision & Engineering	217,384							DIS_LABOR
	Distribution Load Dispatching	79,076	F_DISTR	COM		THRU			
	Distribution Load Dispatching - Transportation	44,820	F_TRANS	CUS			ST_LABOR		
	Distribution Load Dispatching - Shippers	11,206	F_TRANS	SHP				SHP_LABOR	
	Mains & Services Expenses	189,102							M_S
	M & R Station Expense - General	251	F_DISTR	DEM	PAVG				
	M & R Station Expense - Industrial	22,357	F_DISTR	CUS			MNR		
	M & R Station Expenses - City Gate	3,578	F_DISTR	DEM	PAVG				
	Meter and House Regulator Expense	159,112							M_HR
	Customer Installation Expenses	90,458	F_DISTR	CUS			CINSTALL		
	Other Expenses - Distribution	71,567							DIS_PLANT
	Rents - Distribution	-							DIS_PLANT
	Sub-total	***888,911***							

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	Customer Service Ops									
	Supervision - Customer Accounting	110,972								C_LABOR
	Meter Reading Expenses	143,243	F_CBILL	CUS			CMET			
	Customer Records & Collection Expenses	409,552	F_CBILL	CUS			CREC			
	Uncollectible Accounts	-	F_CBILL	CUS			BADDEBT			
	Customer Assistance Expenses	-	F_CBILL	CUS			SCUSTS			
	Sub-total	***663,767***								
	Sales Ops									
	Demonstrating & Selling Expenses	193,658	F_CSERV	CUS			SCUSTS			
	Advertising Expenses	-	F_CSERV	CUS			SCUSTS			
	Sub-total	***193,658***								
	Distribution Maintenance									
	Structures & Improvements	-								DIS_PLANT
	Mains & Services Expenses	132,253								M_S
	M & R Station Equipment - General	-	F_DISTR	DEM	PAVG					
	M & R Station Equipment - Industrial	8,377	F_DISTR	CUS			MNR			
	M & R Station Equipment - City Gate	192	F_DISTR	DEM	PAVG					
	Services	123,494	F_DISTR	SERVICE	MAXDD		CUST			
	Meters & House Regulators	896								M_HR
	Other Equipment	-								DIS_PLANT
	Sub-total	***265,213***								
	Production Maintenance									
	Maintenance of Structures & Improvements	-								P_PLANT
	Maintenance of Production Equipment	926								P_PLANT
	Sub-total	***926***								
	TOTAL LABOR EXPENSE	**2,012,673**								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	A & G Expenses									
	Administrative & General Ops									
	Administrative & General Salaries	1,307,367								LBR_SHIPPERS
	Office Supplies & Expenses	471,973								PD_PLANT
	Outside Services	298,123								PD_PLANT
	Property Insurance	12,811								PD_PLANT
	Injuries & Damages	221,189								PD_PLANT
	Employee Pensions & Benefits	886,770								LBR_SHIPPERS
	Regulatory Commission Expenses	187,814								BASE
	General Advertising - A & G	826								PD_PLANT
	Misc. General Expenses	190,429								PD_PLANT
	Rents - A & G	342,287								LBR_SHIPPERS
	Sub-total	***3,919,591***								
	Administrative & General Maintenance									
	General Plant	24,587								PD_PLANT
	Sub-total	***24,587***								
	TOTAL A&G EXPENSES	**3,944,178**								
	Depreciation & Amortization Expense									
	Intangible Plant									
	Organization Expense	-								PD_PLANT
	Franchise and Consent	-								PD_PLANT
	Misc. Intangible Plant	-								PD_PLANT
	UtiliCIS	86,139	F_CSERV	CUS			CUST			
	Sub-total	***86,139***								
	Production Plant									
	Land and Land Rights	-	F_PRODU	DEM	DD					
	Depreciable Land Rights	-	F_PRODU	DEM	DD					
	Structures and Improvements	3,244	F_PRODU	DEM	DD					
	Liquid Petroleum Gas Equipment	94,387	F_PRODU	DEM	DD					
	Sub-total	***97,631***								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	Distribution Plant									
	Mains	916,667	F_DISTR	MIN	DD		CUST			
	M & R Stations - General	6,510	F_DISTR	DEM	PAVG					
	M & R Stations - City Gate	27,935	F_DISTR	DEM	PAVG					
	Services	880,932	F_DISTR	SERVICE	MAXDD		CUST			
	Meters	121,244	F_DISTR	CUS			MET			
	Meter Installations	103,265	F_DISTR	CUS			MET			
	Regulating Equipment	27,190	F_DISTR	CUS			REG			
	M & R Stations - Industrial	36,628	F_DISTR	CUS			MNR			
	Other Equipment	9,596								DIS_PLANT
	Sub-total	***2,129,967***								
	General Plant									
	Structures and Improvements	-								PD_PLANT
	Office Equipment	19,210								PD_PLANT
	Vax System Equipment	-								PD_PLANT
	Transportation Equipment	-								PD_PLANT
	Tools and Work Equipment	7,244								PD_PLANT
	Laboratory Equipment	-								PD_PLANT
	Power Operated Equipment	28,992								PD_PLANT
	Communication Equipment	-								PD_PLANT
	Miscellaneous Equipment	12,842								PD_PLANT
	Other Intangiole Property	-								PD_PLANT
	Plant Leased to Others	-								PD_PLANT
	Sub-total	***68,287***								
	TOTAL DEPRECIATION EXPENSE	**2,382,025**								
	TOTAL EXPENSES	**9,532,235**								

Interest on Customer Deposits

	Interest on Customer Deposits	38,851	F_DISTR	CUS			CUSDEP		
	Sub-total	***38,851***							
	TOTAL INTEREST ON CUSTOMER DEPOSITS	**38,851**							

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No. Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
TAXES (other than Income)									
Taxes (other than Income)									
Payroll	234,352								LBR_SHIPPERS
Property	912,426								PD_PLANT
Revenue Related	175,186	F_DISTR	REV				TREV		
Other Taxes	27,462								BASE
Sub-total	***1,349,426***								
TOTAL TAXES OTHER THAN INCOME	**1,349,426**								
Timing Differences									
Timing Differences									
Accelerated Depreciation	(411,106)								DEP
Unrecovered Purchased Gas Cost	719,771	F_PRODU	COM		PGAS				
Capitialization of Overhead and Interest	35,740								DIS_PLANT
Bad Debts	6,939	F_DISTR	CUS			BADDEBT			
Environmental Costs	12,461								OM_SHIPPERS
Other Post Retirement Benefits	6,565								LBR_SHIPPERS
Self-Insurance	(53,445)								LBR_SHIPPERS
Rate Case Expense	(344,007)								OM_SHIPPERS
Real Property Taxes	(13,032)								DIS_PLANT
Sub-total	***(40,114)***								
TOTAL TIMING DIFFRENCES	**(40,114)**								
Current Deferred Income Taxes									
Depreciation Related	167,135								DEP
Unrecovered Purchased Gas Cost	(292,623)	F_PRODU	COM		PGAS				
Capitalization of Interest & Overheads	(14,530)								DIS_PLANT
Bad Debts	(2,821)	F_DISTR	CUS			BADDEBT			
Environmental Costs	(5,066)								OM_SHIPPERS
Other Post-Retirement Benefits	(2,669)								LBR_SHIPPERS
Self-Insurance	21,728								LBR_SHIPPERS
Rate Case Expense	139,856								OM_SHIPPERS
Real Property	5,298								DIS_PLANT
Amort. of Unfunded DIT Liability	10,635								DEP
TOTAL CURRENT DEFERRED INCOME TAXES	**26,943**								

Chesapeake Utilities - Delaware Division
Cost of Service Analysis - Inputs

Account Factor Choice
Test Period at Current Revenues

No.	Account Description	Amount	Function	Classifier	DEM	COM	CUS	REV	SHP	Internal
	REVENUE									
	Sales-Base	15,360,455	REV_BASE							
	Sales-GSR	-	REV_GSR							
	Off-System & Other -Base	13,502	REV_BOS							
	Off-System & Other -GSR	-	REV_GOS							
	Rev-TBO/Collection/Other Charges	93,871	REV_TBO							
	Rev-New Connection Charges	-	REV_CONN							
	Rev-Returned Check Charges	9,860	REV_RETUR							
	Rev-Account Change Charges	-	REV_ACCT							
	Rev-Failed Trip Charges	-	REV_TRIP							
	Rev-Seasonal Charges	-	REV_SEAS							
	Other	-	REV_GOS							
	TOTAL REVENUE	**15,477,688**								