

THE EMPIRE DISTRICT GAS COMPANY
Class Cost of Service Study
Test Year Ended Dec. 31, 2008

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				TOTAL Class Allocation					
	Account	Account	Total	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol	NW- Sm
10	Description	Code	Allocated			Comm-SCF	Comm-SCF	Firm-SVF	Vol Firm-SVF
11			Dollars						
12	I. GAS PLANT IN SERVICE								
13	Organization	301	284,572	168,762	23,856	22,745	3,764	9,548	1,309
14	Franchises & Consents	302	22,760	17,468	2,458	2,087	347	201	31
15	Subtotal - INTANGIBLE ASSETS	301-303	307,332	186,230	26,313	24,832	4,111	9,749	1,340
16									
17	B. PRODUCTION PLANT								
18	Production Plant	304-338	0	0	0	0	0	0	0
19	Subtotal - PRODUCTION PLANT	304-338	0	0	0	0	0	0	0
20									
21	C. STORAGE PLANT								
22	Storage Plant	360-365	0	0	0	0	0	0	0
23	Subtotal - STORAGE PLANT	360-366	0	0	0	0	0	0	0
24									
25	D. TRANSMISSION PLANT	365-369	7,461,275	2,962,604	427,753	693,519	113,657	434,558	58,590
26									
27	E. DISTRIBUTION PLANT								
28	Land and Land Rights	374	37,329	26,236	3,701	3,431	569	652	93
29	Structures and Improvements	375	98,669	69,347	9,782	9,070	1,504	1,723	245
30	Mains	376	40,882,215	24,080,687	3,387,864	2,877,179	478,198	1,326,331	178,525
31	Meas. & Reg. Stat. Equip. - General	378	636,217	252,619	36,474	59,136	9,691	37,054	4,996
32	Meas. & Reg. Stat. Equip. - City Gate	379	932,939	370,437	53,485	86,716	14,211	54,336	7,326
33	Services	380	23,733,563	18,217,001	2,562,914	2,176,581	361,756	209,765	31,998
34	Meters	381	5,233,634	3,541,221	498,207	423,108	70,322	244,659	37,321
35	House Regulators	383	3,111,493	2,727,734	383,759	0	0	0	0
36	Ind. Meas. & Reg. Station Equip.	385	583,501	231,687	33,452	54,236	8,888	33,984	4,582
37	Other Equipment	387	5,472	3,846	542	503	83	96	14
38	Subtotal - DISTRIBUTION PLANT	374-387	75,255,033	49,520,815	6,970,180	5,689,959	945,224	1,908,600	265,099
39									
40	F. GENERAL PLANT								
41	Land and Land Rights	389	40,234	27,479	3,444	3,063	451	1,136	154
42	Structures and Improvements	390	1,269,203	866,848	108,653	96,626	14,239	35,845	4,872
43	Office Furniture and Equipment	391	374,488	255,770	32,059	28,510	4,201	10,576	1,438
44	Office Furniture and Equipment - C	391C	707,056	482,910	60,529	53,829	7,932	19,969	2,714
45	Transportation Equipment	392	1,213,917	829,089	103,920	92,417	13,618	34,284	4,660
46	Stores Equipment	393	29,019	19,819	2,484	2,209	326	820	111
47	Tools & Garage Equipment	394	761,155	519,858	65,160	57,948	8,539	21,497	2,922
48	Laboratory Equipment	395	98,267	67,115	8,412	7,481	1,102	2,775	377
49	Power Operated Equipment	396	425,081	290,325	36,390	32,362	4,769	12,005	1,632
50	Common Property	397	410,334	280,253	35,127	31,239	4,603	11,589	1,575

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			TOTAL Class Allocation								
	Account	Account	Total	N&S- Lg Vol	NW- Lg Vol	N&S- Lg Vol	NW- Lg	N&S- Tran	NW- Tran	N&S- Tran	NW- Tran
		Code	Allocated	Firm-LVF	Firm-LVF	Int-LVI	Vol Int-LVI	Sm Vol- SVTS	Sm Vol- SVTS	Lg Vol- LVTS	Lg Vol- LVTS
	Description		Dollars								
12	I. GAS PLANT IN SERVICE										
13	Organization	301	284,572	3,111	734	62	0	6,599	1,367	36,979	5,736
14	Franchises & Consents	302	22,760	15	2	2	0	104	18	23	4
15	Subtotal - INTANGIBLE ASSETS	301-303	307,332	3,126	736	64	0	6,702	1,386	37,002	5,740
16											
17	B. PRODUCTION PLANT										
18	Production Plant	304-338	0	0	0	0	0	0	0	0	0
19	Subtotal - PRODUCTION PLANT	304-338	0	0	0	0	0	0	0	0	0
20											
21	C. STORAGE PLANT										
22	Storage Plant	360-365	0	0	0	0	0	0	0	0	0
23	Subtotal - STORAGE PLANT	360-366	0	0	0	0	0	0	0	0	0
24											
25	D. TRANSMISSION PLANT	365-369	7,461,275	157,252	37,446	0	0	311,732	65,597	1,903,943	294,624
26											
27	E. DISTRIBUTION PLANT										
28	Land and Land Rights	374	37,329	157	35	3	0	413	82	1,694	263
29	Structures and Improvements	375	98,669	416	93	7	0	1,091	217	4,478	695
30	Mains	376	40,882,215	484,816	115,584	2,820	0	954,874	201,222	5,883,692	910,423
31	Meas. & Reg. Stat. Equip. - General	378	636,217	13,409	3,193	0	0	26,581	5,593	162,348	25,122
32	Meas. & Reg. Stat. Equip. - City Gate	379	932,939	19,662	4,682	0	0	38,978	8,202	238,064	36,839
33	Services	380	23,733,563	14,498	1,933	2,074	0	108,260	19,199	23,437	4,147
34	Meters	381	5,233,634	24,127	4,825	16,863	0	126,269	22,393	190,593	33,727
35	House Regulators	383	3,111,493	0	0	0	0	0	0	0	0
36	Ind. Meas. & Reg. Station Equip.	385	583,501	12,298	2,928	0	0	24,379	5,130	148,896	23,041
37	Other Equipment	387	5,472	23	5	0	0	61	12	248	39
38	Subtotal - DISTRIBUTION PLANT	374-387	75,255,033	569,405	133,280	21,767	0	1,280,905	262,050	6,653,450	#####
39											
40	F. GENERAL PLANT										
41	Land and Land Rights	389	40,234	255	59	16	0	626	125	2,960	463
42	Structures and Improvements	390	1,269,203	8,054	1,875	516	0	19,746	3,954	93,381	14,594
43	Office Furniture and Equipment	391	374,488	2,376	553	152	0	5,826	1,167	27,553	4,306
44	Office Furniture and Equipment - C	391C	707,056	4,487	1,044	287	0	11,000	2,203	52,021	8,130
45	Transportation Equipment	392	1,213,917	7,703	1,793	493	0	18,886	3,782	89,313	13,958
46	Stores Equipment	393	29,019	184	43	12	0	451	90	2,135	334
47	Tools & Garage Equipment	394	761,155	4,830	1,124	309	0	11,842	2,371	56,001	8,752
48	Laboratory Equipment	395	98,267	624	145	40	0	1,529	306	7,230	1,130
49	Power Operated Equipment	396	425,081	2,697	628	173	0	6,613	1,324	31,275	4,888
50	Common Property	397	410,334	2,604	606	167	0	6,384	1,278	30,190	4,718

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				TOTAL Class Allocation					
		Account	Total Allocated Dollars	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF	NW- Sm Vol Firm-SVF
Description		Code							
Miscellaneous Equipment		398	116,207	79,368	9,948	8,847	1,304	3,282	446
Subtotal - GENERAL PLANT		389-399	5,444,960	3,718,833	466,127	414,533	61,085	153,777	20,901
TOTAL UTILITY PLANT			88,468,600	56,388,483	7,890,373	6,822,843	1,124,076	2,506,684	345,931
II. DEPRECIATION RESERVE									
Intangible Plant		108	117,135	70,979	10,029	9,464	1,567	3,716	511
Production Plant		108	0	0	0	0	0	0	0
Local Storage Plant		108	0	0	0	0	0	0	0
Transmission Plant		108	5,179,243	2,056,491	296,925	481,406	78,895	301,648	40,671
Mains		109	15,056,283	8,868,542	1,247,698	1,059,620	176,113	488,467	65,748
Mains- Direct Assignment		109	0	0	0	0	0	0	0
Services		109	12,276,976	9,423,350	1,325,752	1,125,909	187,130	108,508	16,552
Meters		109	3,137,874	2,123,172	298,705	253,678	42,162	146,687	22,376
Distr Other		109	1,003,123	417,218	60,095	93,176	15,281	55,901	7,545
General Plant		109	2,862,349	1,954,945	245,037	217,915	32,111	80,839	10,987
TOTAL - DEPRECIATION RESERVE		108	39,632,982	24,914,698	3,484,240	3,241,168	533,260	1,185,766	164,390
III. OTHER RATE BASE ITEMS									
Gas Storage Inventory			6,572,717	3,756,613	548,500	888,575	150,465	602,171	89,952
Materials & Supplies - 13 Mo Avg			470,373	298,451	42,069	36,300	6,021	13,325	1,841
Customer Deposits			(994,045)	(762,910)	(107,332)	(91,153)	(15,150)	(8,785)	(1,340)
Customer Advances for Construction			(317,323)	(243,565)	(34,267)	(29,101)	(4,837)	(2,805)	(428)
Accum Defd Inc Taxes- Gas Inventory			0	0	0	0	0	0	0
Accum Defd Inc Taxes- Plant			(1,847,299)	(1,172,110)	(165,218)	(142,562)	(23,648)	(52,330)	(7,229)
Other Gas-related			0	0	0	0	0	0	0
Other Plant-related			2,527,130	1,603,462	226,020	195,027	32,351	71,588	9,889
Other labor-related			0	0	0	0	0	0	0
Total - OTHER RATE BASE ITEMS			6,411,553	3,479,941	509,773	857,085	145,203	623,164	92,685
IV. TOTAL RATE BASE (Excl. Working Ca									
Working Capital		131	2,485,148	1,604,290	197,213	220,861	32,301	134,085	18,503
V. TOTAL RATE BASE			57,732,318	36,558,016	5,113,118	4,659,621	768,320	2,078,167	292,729
I. OPERATION & MAINTENANCE EXPEN									
A. PRODUCTION EXPENSES									
1. Manufactured Gas Production									
Operations Labor		701	0	0	0	0	0	0	0

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TOTAL Class Allocation

<u>Description</u>	<u>Account Code</u>	<u>Total Allocated Dollars</u>	<u>N&S- Res-RS</u>	<u>NW- Res-RS</u>	<u>N&S- Sm Comm-SCF</u>	<u>NW- Sm Comm-SCF</u>	<u>N&S- Sm Vol Firm-SVF</u>	<u>NW- Sm Vol Firm-SVF</u>
Operation Supv and Engineering	710	0	0	0	0	0	0	0
LNG Expense	717	0	0	0	0	0	0	0
Subtotal - O&M Accounts 701-716	710-716	0	0	0	0	0	0	0
Maint. of Structure & Improvements	741	0	0	0	0	0	0	0
Maint Production Equipment	742	0	0	0	0	0	0	0
Subtotal - O&M Accounts 717-742	717-742	0	0	0	0	0	0	0
Subtotal - Manufactured Gas Production	710-742	0	0	0	0	0	0	0
2. Other Gas Supply Expenses								
Natural Gas City Gate Purchases	804	0	0	0	0	0	0	0
Other Natural Gas Purchases	805	0	0	0	0	0	0	0
Natural Gas W/D from Storage- Gas Repoi	808	0	0	0	0	0	0	0
Gas Used for Other Util Operations	812	0	0	0	0	0	0	0
LNG Operating Expenses	813	18,343	10,060	1,405	2,304	374	1,870	263
Subtotal - PRODUCTION EXPENSES	710-813	18,343	10,060	1,405	2,304	374	1,870	263
B. NATURAL GAS STORAGE, TERMINAL								
Energy Trading & Accounting	844	77,687	42,606	5,950	9,759	1,586	7,921	1,114
Subtotal - NATURAL GAS STORAGE	840-850	77,687	42,606	5,950	9,759	1,586	7,921	1,114
C. TRANSMISSION EXPENSES	851-870	169,987	67,496	9,745	15,800	2,589	9,900	1,335
D. DISTRIBUTION EXPENSES								
Mains and Services Expenses	874	168,919	110,575	15,557	13,212	2,196	4,016	550
Perf Distrib Main Locates	874	274,398	161,635	22,740	19,312	3,210	8,902	1,198
Routine Leak Surv Mains & SVCS	874	72,227	47,280	6,652	5,649	939	1,717	235
Meas. & Reg. Station Expense General	875	110,946	44,052	6,360	10,312	1,690	6,462	871
Meas. & Reg. Station Expense Industrial	876	0	0	0	0	0	0	0
Meas. & Reg. Station Expense Stat-City G	877	28,156	11,180	1,614	2,617	429	1,640	221
Meter & House Regulator Expenses	878	229,717	155,433	21,867	18,571	3,087	10,739	1,638
Perf Connects/Discon/Recon-Gas	878	521,299	443,265	31,976	30,444	1,066	12,882	1,457
Customer Install	879	294,993	224,103	31,529	26,776	4,450	3,575	545
Other expenses	880	211,476	139,137	19,584	15,984	2,655	5,366	745
Co Used Gas O&M Offset	880	19,827	13,045	1,836	1,499	249	503	70
Distribution Rents	881	0	0	0	0	0	0	0
Maint. Supervision & Engineering	885	58,975	38,802	5,461	4,458	741	1,497	208
Maint. of Mains	887	450,109	265,126	37,300	31,677	5,265	14,603	1,966
PerfMaint3rdPartyDmg-UGDistGas	887	7,160	4,878	689	659	109	146	20
Dist Maint Compr Station Equip	888	133	53	8	12	2	8	1

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TOTAL Class Allocation											
Description	Account	Account Code	Total Allocated Dollars	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI	N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
Operation Supv and Engineering	710	710	0	0	0	0	0	0	0	0	0
LNG Expense	717	717	0	0	0	0	0	0	0	0	0
Subtotal - O&M Accounts 701-716	710-716	710-716	0	0	0	0	0	0	0	0	0
Maint. of Structure & Improvements	741	741	0	0	0	0	0	0	0	0	0
Maint Production Equipment	742	742	0	0	0	0	0	0	0	0	0
Subtotal - O&M Accounts 717-742	717-742	717-742	0	0	0	0	0	0	0	0	0
Subtotal - Manufactured Gas Production	710-742	710-742	0	0	0	0	0	0	0	0	0
2. Other Gas Supply Expenses											
Natural Gas City Gate Purchases	804	804	0	0	0	0	0	0	0	0	0
Other Natural Gas Purchases	805	805	0	0	0	0	0	0	0	0	0
Natural Gas W/D from Storage- Gas Repoi	808	808	0	0	0	0	0	0	0	0	0
Gas Used for Other Util Operations	812	812	0	0	0	0	0	0	0	0	0
LNG Operating Expenses	813	813	18,343	842	177	1,048	0	0	0	0	0
Subtotal - PRODUCTION EXPENSES	710-813	710-813	18,343	842	177	1,048	0	0	0	0	0
B. NATURAL GAS STORAGE, TERMINAL											
Energy Trading & Accounting	844	844	77,687	3,566	748	4,438	0	0	0	0	0
Subtotal - NATURAL GAS STORAGE	840-850	840-850	77,687	3,566	748	4,438	0	0	0	0	0
C. TRANSMISSION EXPENSES	851-870	851-870	169,987	3,583	853	0	0	7,102	1,494	43,377	6,712
D. DISTRIBUTION EXPENSES											
Mains and Services Expenses	874	874	168,919	1,305	307	13	0	2,779	576	15,442	2,391
Perf Distrib Main Locates	874	874	274,398	3,248	775	19	0	6,409	1,351	39,488	6,110
Routine Leak Surv Mains & SVCS	874	874	72,227	558	131	5	0	1,188	246	6,603	1,022
Meas. & Reg. Station Expense General	875	875	110,946	2,338	557	0	0	4,635	975	28,311	4,381
Meas. & Reg. Station Expense Industrial	876	876	0	0	0	0	0	0	0	0	0
Meas. & Reg. Station Expense Stat-City G	877	877	28,156	593	141	0	0	1,176	248	7,185	1,112
Meter & House Regulator Expenses	878	878	229,717	1,059	212	740	0	5,542	983	8,366	1,480
Perf Connects/Discon/Recon-Gas	878	878	521,299	0	0	0	0	209	0	0	0
Customer Install	879	879	294,993	282	45	106	0	1,845	327	1,196	212
Other expenses	880	880	211,476	1,602	375	61	0	3,602	737	18,717	2,910
Co Used Gas O&M Offset	880	880	19,827	150	35	6	0	338	69	1,755	273
Distribution Rents	881	881	0	0	0	0	0	0	0	0	0
Maint. Supervision & Engineering	885	885	58,975	447	105	17	0	1,004	206	5,220	811
Maint. of Mains	887	887	450,109	5,338	1,273	31	0	10,513	2,215	64,779	10,024
PerfMaint3rdPartyDmg-UGDistGas	887	887	7,160	39	9	0	0	95	19	430	67
Dist Maint Compr Station Equip	888	888	133	3	1	0	0	6	1	34	5

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TOTAL Class Allocation									
Account		Account	Total	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol	NW- Sm
Description		Code	Allocated			Comm-SCF	Comm-SCF	Firm-SVF	Vol Firm-SVF
			Dollars						
129	Maint Of Meas. & Reg. Station Expense Gr	889	66,419	26,372	3,808	6,174	1,012	3,868	522
130	Maint Of Meas. & Reg. Station Expense In	890	70,803	28,113	4,059	6,581	1,079	4,124	556
131	Maint Of Meas. & Reg. Station Expense St	891	4,809	1,909	276	447	73	280	38
132	Maint. of Services	892	134,957	103,588	14,574	12,377	2,057	1,193	182
133	Maint. of Meters & House Regulators	893	45,986	34,545	4,860	2,332	388	1,348	206
134	Maintenance of Other Equipment	894	189	124	18	14	2	5	1
135	Blank	XXX	0	0	0	0	0	0	0
136	Subtotal - DISTRIBUTION EXPENSES	870-894	2,771,495	1,853,216	230,767	209,106	30,698	82,872	11,230
137	Total - OPERATION & MAINTENANCE EX		3,037,512	1,973,379	247,867	236,969	35,248	102,563	13,942
138									
139	II. CUSTOMER ACCOUNTS EXPENSES								
140	Customer Service - Administrative	901	73,353	57,332	7,716	5,698	939	538	82
141	Meter Reading Expenses	902	667,900	463,945	85,528	62,123	12,549	10,777	1,742
142	Customer Records & Collection Expense	903	915,988	715,930	96,351	71,153	11,719	6,723	1,020
143	Uncollectible Accounts	904	1,365,508	1,161,104	83,759	79,746	2,794	33,743	3,816
144	Write-Off- PIP	904P	0	0	0	0	0	0	0
145	Miscellaneous Customer Accounts Expens	905	51,806	40,491	5,449	4,024	663	380	58
146	Miscellaneous Customer Accounts Expens	905A	0	0	0	0	0	0	0
147	Total - CUSTOMER ACCOUNTS EXPENSES		3,074,555	2,438,802	278,804	222,744	28,663	52,161	6,718
148									
149	III. CUSTOMER SERVICE & INFORMATI								
150	Operation Supervision	907	20,484	15,721	2,212	1,878	312	181	28
151	Customer Assist- Choice	908C	0	0	0	0	0	0	0
152	Customer Assist- Other	908	240,043	172,662	24,291	1,784	296	172	26
153	Advertising & Promotion	909	20,444	12,946	1,811	1,650	272	736	104
154	Other Customer Service & Informational E	910	0	0	0	0	0	0	0
155	Operations sales Expense	911	13,870	8,783	1,228	1,119	185	499	70
156	Demonstration	912	16,439	10,410	1,456	1,327	219	592	83
157	Total - CUSTOMER SERVICE & INFORM		311,281	220,522	30,998	7,758	1,284	2,180	311
158									
159	Total - CUSTOMER ACCOUNTS, SERVIC		3,385,836	2,659,324	309,802	230,502	29,947	54,340	7,029
160									
161	IV. ADMINISTRATIVE & GENERAL EXPE								
162									
163	A. Labor-Related:								
164	Administrative & General Salaries	920	1,750,379	1,195,485	149,845	133,259	19,637	49,435	6,719
165	Office Supplies & Expenses	921	738,856	504,629	63,251	56,250	8,289	20,867	2,836
166	Transfer Expenses	922	0	0	0	0	0	0	0
167	Outside Services Employed	923	205,815	159,860	17,946	15,291	1,933	5,084	693

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TOTAL Class Allocation											
Description	Account	Account Code	Total Allocated Dollars	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI	N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
Maint Of Meas. & Reg. Station Expense Gr	889		66,419	1,400	333	0	0	2,775	584	16,948	2,623
Maint Of Meas. & Reg. Station Expense In	890		70,803	1,492	355	0	0	2,958	622	18,067	2,796
Maint Of Meas. & Reg. Station Expense St	891		4,809	101	24	0	0	201	42	1,227	190
Maint. of Services	892		134,957	82	11	12	0	616	109	133	24
Maint. of Meters & House Regulators	893		45,986	133	27	93	0	696	123	1,050	186
Maintenance of Other Equipment	894		189	1	0	0	0	3	1	17	3
Blank	XXX		0	0	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION EXPENSES	870-894		2,771,495	20,173	4,716	1,103	0	46,591	9,435	234,969	36,618
Total - OPERATION & MAINTENANCE EX			3,037,512	28,163	6,494	6,589	0	53,693	10,930	278,346	43,330
II. CUSTOMER ACCOUNTS EXPENSES											
Customer Service - Administrative	901		73,353	244	33	33	0	274	49	348	68
Meter Reading Expenses	902		667,900	892	198	216	0	11,029	1,956	14,398	2,548
Customer Records & Collection Expense	903		915,988	3,049	407	407	0	3,421	607	4,349	854
Uncollectible Accounts	904		1,365,508	0	0	0	0	547	0	0	0
Write-Off- PIP	904P		0	0	0	0	0	0	0	0	0
Miscellaneous Customer Accounts Expens	905		51,806	172	23	23	0	193	34	246	48
Miscellaneous Customer Accounts Expens	905A		0	0	0	0	0	0	0	0	0
Total - CUSTOMER ACCOUNTS EXPENSES			3,074,555	4,358	660	678	0	15,464	2,645	19,341	3,518
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES											
Operation Supervision	907		20,484	14	2	2	0	93	17	21	4
Customer Assist- Choice	908C		0	0	0	0	0	0	0	0	0
Customer Assist- Other	908		240,043	13,389	1,785	1,785	0	89	16	20,177	3,570
Advertising & Promotion	909		20,444	251	57	108	0	334	69	1,823	283
Other Customer Service & Informational Exp	910		0	0	0	0	0	0	0	0	0
Operations sales Expense	911		13,870	170	39	73	0	226	47	1,237	192
Demonstration	912		16,439	202	46	87	0	268	55	1,466	228
Total - CUSTOMER SERVICE & INFORMATIONAL EXPENSES			311,281	14,027	1,930	2,055	0	1,011	203	24,724	4,278
Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATIONAL EXPENSES			3,385,836	18,385	2,589	2,733	0	16,475	2,848	44,065	7,796
IV. ADMINISTRATIVE & GENERAL EXPENSES											
A. Labor-Related:											
Administrative & General Salaries	920		1,750,379	11,108	2,586	711	0	27,233	5,453	128,783	20,127
Office Supplies & Expenses	921		738,856	4,689	1,091	300	0	11,495	2,302	54,361	8,496
Transfer Expenses	922		0	0	0	0	0	0	0	0	0
Outside Services Employed	923		205,815	275	53	160	0	1,696	294	2,149	380

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			TOTAL Class Allocation						
	Account	Account Code	Total Allocated Dollars	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF	NW- Sm Vol Firm-SVF
168	Outside Services Employed	923	0	0	0	0	0	0	0
169	Injuries & Damages	925	260,141	177,673	22,270	19,805	2,918	7,347	999
170	Employee Pensions and Benefits	926	<u>767,116</u>	<u>523,930</u>	<u>65,670</u>	<u>58,402</u>	<u>8,606</u>	<u>21,665</u>	<u>2,945</u>
171	Subtotal - O&M Accounts 920-923, 926		3,722,307	2,561,576	318,983	283,007	41,383	104,398	14,191
173	B. Plant-Related:								
174	Property Insurance	924	<u>255</u>	<u>161</u>	<u>23</u>	<u>20</u>	<u>3</u>	<u>7</u>	<u>1</u>
175	Subtotal - O&M Accounts 924		255	161	23	20	3	7	1
177	C. Other-Related:								
178	Regulatory Commission Expenses	928	269,917	171,262	24,141	20,830	3,455	7,646	1,056
179	Duplicate Charges Credit	929	(18,875)	(11,976)	(1,688)	(1,457)	(242)	(535)	(74)
180	PUCO Assessments	408	0	0	0	0	0	0	0
181	Customer Interest Expense	431	61,449	47,161	6,635	5,635	937	543	83
182	Miscellaneous General	930	185,185	120,590	17,009	15,015	2,489	4,840	674
183	Rents	931	314,468	230,333	32,447	27,572	4,576	4,830	708
184	Misc. General Plant	935	<u>114,011</u>	<u>76,473</u>	<u>10,771</u>	<u>7,389</u>	<u>1,226</u>	<u>3,472</u>	<u>498</u>
185	Subtotal - O&M Accounts 928-935		926,155	633,843	89,314	74,985	12,442	20,797	2,945
187	Total - ADMINISTRATIVE & GENERAL EXPENSES		4,648,717	3,195,581	408,320	358,012	53,828	125,202	17,137
189	TOTAL - OPERATING EXPENSES (Excl Intangibles)		11,072,065	7,828,284	965,989	825,483	119,023	282,106	38,108
191	VI. DEPRECIATION EXPENSE								
192	Intangible Plant	403	26,866	16,280	2,300	2,171	359	852	117
193	Production Plant	403	0	0	0	0	0	0	0
194	Local Storage Plant	403	0	0	0	0	0	0	0
195	Transmission Plant	403	117,683	46,728	6,747	10,939	1,793	6,854	924
196	Mains	404	940,291	553,856	77,921	66,175	10,999	30,506	4,106
197	Mains- Direct	404	0	0	0	0	0	0	0
198	Services	404	683,527	524,650	73,812	62,686	10,419	6,041	922
199	Meters	404	230,211	155,767	21,915	18,611	3,093	10,762	1,642
200	Distr Other	404	47,111	19,594	2,822	4,376	718	2,625	354
201	General Plant	404	315,085	215,198	26,973	23,988	3,535	8,899	1,209
202	Rent from Gas Ppty / Other Rev	404	753,598	478,157	67,400	58,158	9,647	21,348	2,949
203	Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
204	Total - DEPRECIATION EXPENSE	403	3,114,371	2,010,230	279,890	247,102	40,562	87,887	12,223

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TOTAL Class Allocation											
	Account	Account Code	Total Allocated Dollars	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI	N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
168	Outside Services Employed	923	0	0	0	0	0	0	0	0	0
169	Injuries & Damages	925	260,141	1,651	384	106	0	4,047	810	19,140	2,991
170	Employee Pensions and Benefits	926	<u>767,116</u>	<u>4,868</u>	<u>1,133</u>	<u>312</u>	<u>0</u>	<u>11,935</u>	<u>2,390</u>	<u>56,440</u>	<u>8,821</u>
171	Subtotal - O&M Accounts 920-923, 926		3,722,307	22,589	5,247	1,589	0	56,406	11,250	260,872	40,815
173	B. Plant-Related:										
174	Property Insurance	924	<u>255</u>	<u>2</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>1</u>	<u>26</u>	<u>4</u>
175	Subtotal - O&M Accounts 924		255	2	1	0	0	5	1	26	4
177	C. Other-Related:										
178	Regulatory Commission Expenses	928	269,917	2,371	557	71	0	5,197	1,069	27,924	4,336
179	Duplicate Charges Credit	929	(18,875)	(166)	(39)	(5)	0	(363)	(75)	(1,953)	(303)
180	PUCO Assessments	408	0	0	0	0	0	0	0	0	0
181	Customer Interest Expense	431	61,449	41	6	6	0	280	50	62	11
182	Miscellaneous General	930	185,185	1,412	329	49	0	3,226	658	16,353	2,542
183	Rents	931	314,468	854	183	87	0	2,825	540	8,218	1,293
184	Misc. General Plant	935	<u>114,011</u>	<u>809</u>	<u>186</u>	<u>114</u>	<u>0</u>	<u>2,151</u>	<u>424</u>	<u>9,066</u>	<u>1,431</u>
185	Subtotal - O&M Accounts 928-935		926,155	5,321	1,221	321	0	13,316	2,666	59,671	9,310
187	Total - ADMINISTRATIVE & GENERAL EXPENSES		4,648,717	27,913	6,469	1,910	0	69,727	13,917	320,570	50,130
189	TOTAL - OPERATING EXPENSES (Excl Intangibles)		11,072,065	74,460	15,553	11,233	0	139,894	27,696	642,981	101,256
191	VI. DEPRECIATION EXPENSE										
192	Intangible Plant	403	26,866	273	64	6	0	586	121	3,235	502
193	Production Plant	403	0	0	0	0	0	0	0	0	0
194	Local Storage Plant	403	0	0	0	0	0	0	0	0	0
195	Transmission Plant	403	117,683	2,480	591	0	0	4,917	1,035	30,030	4,647
196	Mains	404	940,291	11,151	2,658	65	0	21,962	4,628	135,325	20,940
197	Mains- Direct	404	0	0	0	0	0	0	0	0	0
198	Services	404	683,527	418	56	60	0	3,118	553	675	119
199	Meters	404	230,211	1,061	212	742	0	5,554	985	8,384	1,484
200	Distr Other	404	47,111	944	225	0	0	1,879	395	11,412	1,766
201	General Plant	404	315,085	1,999	465	128	0	4,902	982	23,182	3,623
202	Rent from Gas Ppty / Other Rev	404	753,598	6,620	1,555	198	0	14,510	2,985	77,963	12,107
203	Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
204	Total - DEPRECIATION EXPENSE	403	3,114,371	24,947	5,827	1,198	0	57,428	11,684	290,206	45,188

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				TOTAL Class Allocation					
			Total						
	Account	Account	Allocated	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol	NW- Sm
	Description	Code	Dollars			Comm-SCF	Comm-SCF	Firm-SVF	Vol Firm-SVF
206	VII. TAXES OTHER THAN INCOME TAXE								
207	A. General Taxes								
208	Property Tax- Plant		615,720	390,673	55,068	47,517	7,882	17,442	2,409
209	Distribution Tax		0	0	0	0	0	0	0
210	Payroll related		12,179	8,318	1,043	927	137	344	47
211	Other taxes		40,251	25,539	3,600	3,106	515	1,140	158
212	Property Tax- Inventory		<u>241,503</u>	<u>138,030</u>	<u>20,154</u>	<u>32,649</u>	<u>5,529</u>	<u>22,126</u>	<u>3,305</u>
213	Subtotal- Taxes Other Than Income Taxes	408	909,652	562,561	79,865	84,200	14,063	41,052	5,919
214									
215	B. Franchise and Revenue Taxes								
216	Gross Receipts Tax		0	0	0	0	0	0	0
217	GRT- Uncoll Rider		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
218	Subtotal- Franchise and Gross Receipts Tax		0	0	0	0	0	0	0
219									
220	C. Income Tax Expense								
221	State Income Tax expense		33,394	395	(219)	9,558	1,283	6,713	903
222	Federal Income Tax Deferred		519,234	317,014	44,694	38,737	6,424	16,355	2,243
223	Federal Income Tax expense		<u>212,506</u>	<u>2,511</u>	<u>(1,394)</u>	<u>60,826</u>	<u>8,163</u>	<u>42,718</u>	<u>5,749</u>
224	Subtotal- Income tax expense		<u>765,133</u>	<u>319,919</u>	<u>43,081</u>	<u>109,121</u>	<u>15,871</u>	<u>65,786</u>	<u>8,896</u>
225	Total- TAX EXPENSE		1,674,786	882,480	122,945	193,320	29,933	106,838	14,814
226									
227	TOTAL EXPENSES		15,861,222	10,720,994	1,368,824	1,265,906	189,518	476,830	65,146
228									

			Total	TOTAL Class Allocation							
	Account	Account	Allocated	N&S- Lg Vol	NW- Lg Vol	N&S- Lg Vol	NW- Lg	N&S- Tran	NW- Tran	N&S- Tran	NW- Tran
	Description	Code	Dollars	Firm-LVF	Firm-LVF	Int-LVI	Vol Int-LVI	Sm Vol-SVTS	Sm Vol-SVTS	Lg Vol-LVTS	Lg Vol-LVTS
206	VII. TAXES OTHER THAN INCOME TAXE										
207	A. General Taxes										
208	Property Tax- Plant		615,720	5,409	1,271	162	0	11,855	2,439	63,699	9,892
209	Distribution Tax		0	0	0	0	0	0	0	0	0
210	Payroll related		12,179	77	18	5	0	189	38	896	140
211	Other taxes		40,251	354	83	11	0	775	159	4,164	647
212	Property Tax- Inventory		<u>241,503</u>	<u>8,715</u>	<u>1,920</u>	<u>9,076</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
213	Subtotal- Taxes Other Than Income Taxes	408	909,652	14,555	3,292	9,253	0	12,820	2,636	68,759	10,679
214	B. Franchise and Revenue Taxes										
215	Gross Receipts Tax		0	0	0	0	0	0	0	0	0
216	GRT- Uncoll Rider		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
217	Subtotal- Franchise and Gross Receipts T		0	0	0	0	0	0	0	0	0
218	C. Income Tax Expense										
219	State Income Tax expense		33,394	837	185	2,307	0	3,732	717	5,558	1,425
220	Federal Income Tax Deferred		519,234	5,332	1,260	135	0	11,302	2,342	63,536	9,860
221	Federal Income Tax expense		<u>212,506</u>	<u>5,325</u>	<u>1,175</u>	<u>14,679</u>	<u>0</u>	<u>23,752</u>	<u>4,565</u>	<u>35,368</u>	<u>9,070</u>
222	Subtotal- Income tax expense		<u>765,133</u>	<u>11,494</u>	<u>2,620</u>	<u>17,121</u>	<u>0</u>	<u>38,786</u>	<u>7,624</u>	<u>104,463</u>	<u>20,355</u>
223	Total- TAX EXPENSE		1,674,786	26,048	5,912	26,374	0	51,605	10,260	173,222	31,034
224	TOTAL EXPENSES		15,861,222	125,455	27,292	38,806	0	248,927	49,639	1,106,408	177,477

		Total	TOTAL Class Allocation							
	Account	Allocated	N&S- Lg Vol Firm-LVF	NW- Lg Vol Firm-LVF	N&S- Lg Vol Int-LVI	NW- Lg Vol Int-LVI	N&S- Tran Sm Vol-SVTS	NW- Tran Sm Vol-SVTS	N&S- Tran Lg Vol-LVTS	NW- Tran Lg Vol-LVTS
Description	Code	Dollars								
V. REVENUES at Present Rates										
Residential	480-483	11,695,138	0	0	0	0	0	0	0	0
Comm - Indust Sales	480-483	4,661,454	209,848	45,555	319,093	0	0	0	0	0
Comm - Indust Transport	480-483	2,673,260	0	0	0	0	665,715	129,074	1,561,943	316,528
Forfeited Discounts Gas	480-483	94,128	63	8	8	0	429	76	96	17
Returned Check Chgs Gas	480-483	13,340	9	1	1	0	61	11	14	2
Reconnect Charges Gas	480-484	67,279	45	6	6	0	307	54	68	12
Tax Remuneration Gas	480-485	29,924	330	72	502	0	1,047	203	2,456	498
Misc Revenue	480-485	0	0	0	0	0	0	0	0	0
Gas Revenue	480-483	0	0	0	0	0	0	0	0	0
Rent from Gas Ppty / Other Rev	495	0	0	0	0	0	0	0	0	0
Subtotal Gas Revenues, net		19,234,523	210,296	45,642	319,610	0	667,559	129,418	1,564,577	317,057
Non-Operating Income	418-421	0	0	0	0	0	0	0	0	0
Non-Operating Income	426	0	0	0	0	0	0	0	0	0
Total Non-Oper Income		0	0	0	0	0	0	0	0	0
Total Revenue		19,234,523	210,296	45,642	319,610	0	667,559	129,418	1,564,577	317,057
Total Expenses		15,861,222	125,455	27,292	38,806	0	248,927	49,639	1,106,408	177,477
NET INCOME at Present Rates		<u>3,373,301</u>	<u>84,841</u>	<u>18,351</u>	<u>280,804</u>	<u>0</u>	<u>418,632</u>	<u>79,779</u>	<u>458,169</u>	<u>139,580</u>
			12.0%	11.3%	92.2%	0.0%	44.4%	41.1%	8.9%	17.4%
Tariff Revenue Requirements		19,234,523	210,296	45,642	319,610	0	667,559	129,418	1,564,577	317,057

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		TOTAL Class Allocation						
	<u>Account</u>	<u>Account Code</u>	Total Allocated Dollars	N&S- Res-RS	NW- Res-RS	N&S- Sm Comm-SCF	NW- Sm Comm-SCF	N&S- Sm Vol Firm-SVF
	<u>Description</u>	<u>Code</u>	<u>Dollars</u>					NW- Sm Vol Firm-SVF
254	SUMMARY							
255	<u>Revenues</u>							
256	Gas revenues		19,234,523	10,560,238	1,306,273	2,363,033	334,177	1,247,759
257	Non-operating income		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
258	Total revenues		19,234,523	10,560,238	1,306,273	2,363,033	334,177	1,247,759
259								
260	<u>Operating Expenses</u>							
261	Production Expenses		18,343	10,060	1,405	2,304	374	1,870
262	Natural Gas Storage, Terminaling & Proc. I		77,687	42,606	5,950	9,759	1,586	7,921
263	Transmission Expenses		169,987	67,496	9,745	15,800	2,589	9,900
264	Distribution Expenses		<u>2,771,495</u>	<u>1,853,216</u>	<u>230,767</u>	<u>209,106</u>	<u>30,698</u>	<u>82,872</u>
265	Total Operating Expenses		3,037,512	1,973,379	247,867	236,969	35,248	102,563
266								
267	Customer Accounts, Services, & Sales Exp		3,385,836	2,659,324	309,802	230,502	29,947	54,340
268	Administrative & General Expenses		4,648,717	3,195,581	408,320	358,012	53,828	125,202
269	Depreciation Expense		3,114,371	2,010,230	279,890	247,102	40,562	87,887
270	Taxes other than Income, GRT		<u>909,652</u>	<u>562,561</u>	<u>79,865</u>	<u>84,200</u>	<u>14,063</u>	<u>41,052</u>
271	Total Other Expenses		12,058,576	8,427,696	1,077,876	919,816	138,400	308,481
272								
273	Income tax expense		765,133	319,919	43,081	109,121	15,871	65,786
274	Gross receipts tax expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
275	Total expenses		15,861,222	10,720,994	1,368,824	1,265,906	189,518	476,830
276								
277	NET INCOME at Present Rates		<u>3,373,301</u>	<u>(160,755)</u>	<u>(62,551)</u>	<u>1,097,127</u>	<u>144,659</u>	<u>770,930</u>
278								
279	Total Rate Base		57,732,318	36,558,016	5,113,118	4,659,621	768,320	2,078,167
280	Effective tax rate		18.5%	201.0%	-221.3%	9.0%	9.9%	7.9%
281	Effective GRT Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
282								

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			TOTAL Class Allocation									
	Account	Account	Total	N&S- Lg Vol	NW- Lg Vol	N&S- Lg Vol	NW- Lg	N&S- Tran	NW- Tran	N&S- Tran	NW- Tran	
	Description	Code	Allocated	Firm-LVF	Firm-LVF	Int-LVI	Vol Int-LVI	Sm Vol-SVTS	Sm Vol-SVTS	Lg Vol-LVTS	Lg Vol-LVTS	
			Dollars									
254	SUMMARY											
255	Revenues											
256	Gas revenues		19,234,523	210,296	45,642	319,610	0	667,559	129,418	1,564,577	317,057	
257	Non-operating income		0	0	0	0	0	0	0	0	0	
258	Total revenues		19,234,523	210,296	45,642	319,610	0	667,559	129,418	1,564,577	317,057	
259												
260	Operating Expenses											
261	Production Expenses		18,343	842	177	1,048	0	0	0	0	0	
262	Natural Gas Storage, Terminaling & Proc. I		77,687	3,566	748	4,438	0	0	0	0	0	
263	Transmission Expenses		169,987	3,583	853	0	0	7,102	1,494	43,377	6,712	
264	Distribution Expenses		2,771,495	20,173	4,716	1,103	0	46,591	9,435	234,969	36,618	
265	Total Operating Expenses		3,037,512	28,163	6,494	6,589	0	53,693	10,930	278,346	43,330	
266												
267	Customer Accounts, Services, & Sales Exp		3,385,836	18,385	2,589	2,733	0	16,475	2,848	44,065	7,796	
268	Administrative & General Expenses		4,648,717	27,913	6,469	1,910	0	69,727	13,917	320,570	50,130	
269	Depreciation Expense		3,114,371	24,947	5,827	1,198	0	57,428	11,684	290,206	45,188	
270	Taxes other than Income, GRT		909,652	14,555	3,292	9,253	0	12,820	2,636	68,759	10,679	
271	Total Other Expenses		12,058,576	85,799	18,178	15,096	0	156,449	31,086	723,600	113,792	
272												
273	Income tax expense		765,133	11,494	2,620	17,121	0	38,786	7,624	104,463	20,355	
274	Gross receipts tax expense		0	0	0	0	0	0	0	0	0	
275	Total expenses		15,861,222	125,455	27,292	38,806	0	248,927	49,639	1,106,408	177,477	
276												
277	NET INCOME at Present Rates		3,373,301	84,841	18,351	280,804	0	418,632	79,779	458,169	139,580	
278												
279	Total Rate Base		57,732,318	709,546	162,301	304,718	0	942,287	194,309	5,149,070	800,116	
280	Effective tax rate		18.5%	11.9%	12.5%	5.7%	#DIV/0!	8.5%	8.7%	18.6%	12.7%	
281	Effective GRT Rate		0.00%	0.00%	0.00%	0.00%	#DIV/0!	0.00%	0.00%	0.00%	0.00%	
282												

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			TOTAL Class Allocation						
			Total						
	Account	Account	Allocated	N&S- Res-RS	NW- Res-RS	N&S- Sm	NW- Sm	N&S- Sm Vol	NW- Sm
	Description	Code	Dollars			Comm-SCF	Comm-SCF	Firm-SVF	Vol Firm-SVF
283	REVENUE REQUIREMENTS								
284									
285	Target ROR		9.17%	9.17%	9.17%	9.17%	9.17%	9.17%	9.17%
286	Using Target for System								
287	Rate Base		57,732,318	36,558,016	5,113,118	4,659,621	768,320	2,078,167	292,729
288									
289	Operating expenses		11,072,065	7,828,284	965,989	825,483	119,023	282,106	38,108
290	Depreciation expense		3,114,371	2,010,230	279,890	247,102	40,562	87,887	12,223
291	Additional Bad Debt expense		0	0	0	0	0	0	0
292	Taxes other than Income, GRT		909,652	562,561	79,865	84,200	14,063	41,052	5,919
293	Operating expenses to recover		15,096,088	10,401,075	1,325,743	1,156,785	173,648	411,044	56,250
294									
295	Target Return on Rate Base- After taxes		5,295,901	3,353,540	469,037	427,436	70,480	190,634	26,853
296									
297	Income taxes to recover	1,035,246	1,800,380	1,140,060	159,452	145,310	23,960	64,808	9,129
298	Subtotal- Rev Req before GRT		22,192,369	14,894,675	1,954,232	1,729,532	268,087	666,486	92,232
299	GRT needed	0	0	0	0	0	0	0	0
300	TOTAL REVENUE REQUIREMENT		22,192,369	14,894,675	1,954,232	1,729,532	268,087	666,486	92,232

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7	TOTAL Class Allocation										
8			Total	N&S- Lg Vol	NW- Lg Vol	N&S- Lg Vol	NW- Lg	N&S- Tran	NW- Tran	N&S- Tran	NW- Tran
9	Account	Account	Allocated	Firm-LVF	Firm-LVF	Int-LVI	Vol Int-LVI	Sm Vol- SVTS	Sm Vol- SVTS	Lg Vol- LVTS	Lg Vol- LVTS
10	Description	Code	Dollars								
11											
283	REVENUE REQUIREMENTS										
284											
285	Target ROR		9.17%	9.17%	9.17%	9.17%	9.17%	9.17%	9.17%	9.17%	9.17%
286	Using Target for System										
287	Rate Base		57,732,318	709,546	162,301	304,718	0	942,287	194,309	5,149,070	800,116
288											
289	Operating expenses		11,072,065	74,460	15,553	11,233	0	139,894	27,696	642,981	101,256
290	Depreciation expense		3,114,371	24,947	5,827	1,198	0	57,428	11,684	290,206	45,188
291	Additional Bad Debt expense		0	0	0	0	0	0	0	0	0
292	Taxes other than Income, GRT		909,652	14,555	3,292	9,253	0	12,820	2,636	68,759	10,679
293	Operating expenses to recover		15,096,088	113,962	24,671	21,685	0	210,142	42,015	1,001,946	157,122
294											
295	Target Return on Rate Base- After taxes		5,295,901	65,088	14,888	27,952	0	86,438	17,824	472,334	73,396
296											
297	Income taxes to recover	1,035,246	1,800,380	22,127	5,061	9,503	0	29,385	6,060	160,573	24,952
298	Subtotal- Rev Req before GRT		22,192,369	201,177	44,621	59,140	0	325,965	65,899	1,634,853	255,470
299	GRT needed	0	0	0	0	0	0	0	0	0	0
300	TOTAL REVENUE REQUIREMENT		22,192,369	201,177	44,621	59,140	0	325,965	65,899	1,634,853	255,470