

MISSOURI GAS ENERGY
Class Cost of Service Study
Twelve Months Ended December 31, 2008
Study Summary

Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
1	Customer Costs	\$162,047,352	\$132,458,406	\$25,345,560	\$1,037,272	\$3,206,114
2	Demand Costs	58,699,773	34,193,277	13,257,636	1,174,212	10,074,648
3	Commodity Costs	200,097	91,000	37,671	3,569	67,858
4	Cost of Service Before Revenue Credits	220,947,223	166,742,683	38,640,867	2,215,053	13,348,620
5	Revenues Credited to Cost of Service (1)	4,980,112	3,758,351	870,959	49,927	300,876
6	Cost of Service Net of Revenue Credits	215,967,110	162,984,331	37,769,909	2,165,126	13,047,744
7	Revenue at Present Rates	183,550,113	130,675,888	37,325,117	2,196,153	13,352,956
8	Required Revenue Change	32,416,997	32,308,444	444,792	(31,027)	(305,212)
9	Revenue to Cost Ratios					
10	Current Revenue	0.8533	0.8062	0.9885	1.0140	1.0229
11	Revenue after Required Revenue Change	1.0000	1.0000	1.0000	1.0000	1.0000

(1) Test Year Service Charge Revenue, Other Revenue, and Flex Customer Revenue are used offset to each class' cost of service. Allocation of the revenue credit to each class is based on the class' cost of service relative to the total cost of service.

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Classified Rate Base

Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification
	(a)	(b)	(c)	(d)	(e)	(f)	Factor
1		<u>Intangible Plant</u>					
2	301	Organization	15,600	11,078	4,522	-	NINTPLT
3	302	Franchises and Consents	13,823	9,816	4,007	-	NINTPLT
4	303	Miscellaneous Intangible	29,961,921	27,004,971	2,956,950	-	PLT303
5		Total Intangible Plant	29,991,344	27,025,865	2,965,479	-	
6							
7		<u>Distribution Plant</u>					
8	374	Land and Land Rights	2,299,212	848,128	1,451,084	-	DIS376-379
9	375	Structures and Improvements	8,605,252	3,174,286	5,430,966	-	DIS376-379
10	376	Mains	376,180,798	144,503,282	231,677,517	-	DISMAIN
11	378	Measuring & Regulating Station Equipment - General	12,258,137	-	12,258,137	-	DEM
12	379	Measuring & Regulating Station Equipment - City Gate	3,298,701	-	3,298,701	-	DEM
13	380	Services	315,241,619	315,241,619	-	-	CUS
14	381	Meters	32,554,921	32,554,921	-	-	CUS
15	382	Meter Installations	76,596,105	76,596,105	-	-	CUS
16	383	House Regulators	12,597,793	12,597,793	-	-	CUS
17	385	Electronic Gas Measuring	379,944	379,944	-	-	CUS
18	386	Other Property-Customer Premises	-	-	-	-	
19	387	Other Equipment	-	-	-	-	
20		Total Distribution Plant	840,012,483	585,896,077	254,116,405	-	
21							
22		<u>General Plant</u>					
23	389	Land and Land Rights	1,104,164	770,138	334,026	-	DISPLT
24	390	Structures & Improvements	2,604,973	1,816,930	788,043	-	DISPLT
25	391	Office Furniture & Equipment	9,002,020	6,278,773	2,723,246	-	DISPLT
26	392	Transportation Equipment	12,712,348	8,866,672	3,845,676	-	DISPLT

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Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification Factor
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
27		General Plant (Continued)					
28	393	Stores Equipment	656,718	458,051	198,667	-	DISPLT
29	394	Tools	5,355,121	3,735,117	1,620,005	-	DISPLT
30	395	Laboratory Equipment	-	-	-	-	-
31	396	Power Operated Equipment	1,759,239	1,227,042	532,196	-	DISPLT
32	397.1	Communication Equipment - AMR	38,278,014	38,278,014	-	-	CUS
33	397.0	Communication Equipment	3,813,854	2,660,106	1,153,748	-	DISPLT
34	398	Miscellaneous General Plant	466,841	325,615	141,226	-	DISPLT
35		Total General Plant	75,753,292	64,416,457	11,336,835	-	
36							
37		Total Plant in Service	945,757,118	677,338,399	268,418,719	-	
38							
39		Depreciation and Amortization Reserve					
40	301	Organization	-	-	-	-	-
41	302	Franchises and Consents	-	-	-	-	-
42	303	Miscellaneous Intangible	(22,126,176)	(19,942,538)	(2,183,638)	-	PLT303
43	374	Land and Land Rights	(499,682)	(184,322)	(315,360)	-	PLT374
44	375	Structures	(457,150)	(168,632)	(288,517)	-	PLT375
45	376	Distribution Mains	(124,892,778)	(47,975,379)	(76,917,400)	-	PLT376
46	378	Measuring and Regulating Station Equipment - General	(4,113,394)	-	(4,113,394)	-	PLT378
47	379	Measuring and Regulating Station Equipment - City Gate	(945,364)	-	(945,364)	-	PLT379
48	380	Services	(144,226,274)	(144,226,274)	-	-	PLT380
49	381	Meters	(3,772,219)	(3,772,219)	-	-	PLT381
50	382	Meter Installations	(19,267,938)	(19,267,938)	-	-	PLT382
51	383	House Regulators	(2,823,311)	(2,823,311)	-	-	PLT383
52	385	Electronic Gas Measuring	(132,551)	(132,551)	-	-	PLT385
53	386	Other Property-Customer Premises	-	-	-	-	-

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	(a)	(b)	(c)	(d)	(e)	(f)	Factor
							(g)
54		Depreciation and Amortization Reserve (Continued)					
55	387	Other Equipment	-	-	-	-	
56	389	Land & Land Rights	-	-	-	-	
57	390	Structures & Improvements	(1,136,262)	(792,526)	(343,736)	-	PLT390
58	391	Office Furniture & Equipment	(2,264,489)	(1,579,447)	(685,042)	-	PLT391
59	392	Transportation Equipment	(6,896,910)	(4,810,491)	(2,086,419)	-	PLT392
60	393	Stores Equipment	(141,360)	(98,596)	(42,763)	-	PLT393
61	394	Tools	(996,215)	(694,845)	(301,370)	-	PLT394
62	395	Laboratory Equipment	-	-	-	-	PLT395
63	396	Power Operated Equipment	(300,164)	(209,360)	(90,804)	-	PLT396
64	397.1	Communication Equipment - AMR	(17,276,537)	(17,276,537)	-	-	PLT397.1
65	397.0	Communication Equipment	1,099,825	767,112	332,714	-	PLT397.0
66	398	Miscellaneous General Plant	(323,695)	(225,773)	(97,923)	-	PLT398
67		Corporate	(375,937)	(319,676)	(56,261)	-	GENPLT
68		Retirement Work in Progress Not Classified	102,672	72,911	29,762	-	NONINTPLT
69		Total Depreciation and Amortization Reserve	(351,765,909)	(263,660,393)	(88,105,516)	-	
70							
71		Net Plant in Service	593,991,209	413,678,006	180,313,203	-	
72							
73		Other Rate Base Items					
74							
75		Customer Deposits	(4,559,511)	(4,559,511)	-	-	CUS
76							
77		Customer Advances	(13,393,902)	(8,905,957)	(4,487,945)	-	MAINSVC
78							
79		Accumulated Deferred Income Taxes -SLRP	(1,278,767)	(987,129)	(291,638)	-	SLRP

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Line	Acct. (a)	Description (b)	Total (c)	Customer (d)	Demand (e)	Commodity (f)	Classification Factor (g)
		<u>Other Rate Base Items (Continued)</u>					
80		Accumulated Deferred Income Taxes -Other	(90,485,357)	(64,804,383)	(25,680,974)	-	TOTPLT
81							
82							
83							
84		Net Cost of Removal	552,665	395,811	156,854	-	TOTPLT
85							
86		Gas Inventory	91,535,864	-	91,535,864	-	DEM
87							
88		Materials and Supplies	2,199,670	1,575,374	624,296	-	TOTPLT
89							
90		Prepayments	6,287,823	5,071,195	1,207,862	8,765	OPEXP
91							
92		Cash Working Capital	20,105,085	16,214,962	3,862,096	28,027	OPEXP
93							
94		Total Rate Base	<u>\$604,954,779</u>	<u>\$357,678,369</u>	<u>\$247,239,618</u>	<u>\$36,792</u>	

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Line	Acct.	Description	Total	Customer	Demand	Commodity	Classification
	(a)	(b)	(c)	(d)	(e)	(f)	Factor
1		<u>Distribution Operations Expenses</u>					
2	870	Operation Supervision and Engineering	700,270	603,081	95,701	1,488	DIS871-879
3	871	Distribution Load Dispatch	28,778	-	-	28,778	COM
4	872	Compressor Station Labor and Expense	-	-	-	-	
5	874	Mains and Services Expenses	3,124,902	2,077,829	1,047,073	-	MAINSVC
6	875	Distribution Regulating Station Expense (w/o Odorant)	795,797	-	795,797	-	DEM
7	876	Measuring & Regulating Station Expenses - Industrial	(2,934)	(2,934)	-	-	CUS
8	877	Measuring & Regulating Station Expenses - City Gate	8,286	-	8,286	-	DEM
9	878	Meter and House Regulator Expenses	6,422,302	6,422,302	-	-	CUS
10	879	Customer Installation Expenses	3,168,252	3,168,252	-	-	CUS
11	880	Other Expenses (without Odorant)	7,780	6,700	1,063	17	DIS871-879
12	881	Rents (without Odorant)	181,288	156,128	24,775	385	DIS871-879
13		Total Distribution Operations Expenses	14,434,722	12,431,359	1,972,695	30,668	
14							
15		<u>Distribution Maintenance Expenses</u>					
16	885	Maintenance Supervision and Engineering	1,276,587	559,743	708,241	8,603	DIS887-893
17	886	Maintenance Structures and Improvements	112,770	49,446	62,564	760	DIS887-893
18	887	Maintenance of Mains	9,622,053	3,696,144	5,925,909	-	DISMAIN
19	889	Maint. Meas. & Reg. Sta. Equip. - General (w/o Odorant)	656,934	-	656,934	-	DEM
20		Odorant Expense (Acct. 875, 880, 881 and 889 reduced by amount of test year odorant expense)	80,280	-	-	80,280	COM
21	890	Maint. of Measuring & Regulating Sta. Equip. - Industrial	252,791	252,791	-	-	CUS
22	891	Maint. of Measuring & Regulating Sta. Equip. - City Gate	26,333	-	26,333	-	DEM
23	892	Maintenance of Services	938,710	938,710	-	-	CUS
24	893	Maintenance of Meters & House Regulators	335,773	335,773	-	-	CUS
25	894	Maintenance of Other Equipment	173,279	75,977	96,134	1,168	DIS887-893

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
26							
27		Total Distribution Maintenance Expenses	13,475,509	5,908,583	7,476,116	90,811	
28							
29		Total Operations and Maintenance Expenses	27,910,231	18,339,942	9,448,811	121,479	
30							
31		<u>Customer Accounts Expenses</u>					
32	901	Supervision	257,607	257,607	-	-	CUS
33	902	Meter Reading Expenses	971,886	971,886	-	-	CUS
34	903	Customer Accounts and Collections	13,128,223	13,128,223	-	-	CUS
35	904	Uncollectible Accounts	9,435,379	9,435,379	-	-	CUS
36	905	Miscellaneous Customer Accounts Expenses	(14,289)	(14,289)	-	-	CUS
37		Total Customer Accounts Expenses	23,778,807	23,778,807	-	-	
38							
39		<u>Customer Service Expenses</u>					
40	907	Supervision	-	-	-	-	
41	908	Customer Assistance	1,108,662	1,108,662	-	-	CUS
42	909	Informational and Instructional Advertising	78,181	78,181	-	-	CUS
43	910	Miscellaneous Customer Service Expense	-	-	-	-	
44		Total Customer Service Expenses	1,186,843	1,186,843	-	-	
45							
46		<u>Sales and Advertising Expenses</u>					
47	911	Supervision	-	-	-	-	
48	912	Demonstrating and Selling	1,026,962	1,026,962	-	-	CUS
49	913	Advertising Expense	4,813	4,813	-	-	CUS
50	915	Miscellaneous Sales	1,646	1,646	-	-	CUS
51		Total Sales and Advertising Expenses	1,033,421	1,033,421	-	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
52							
53		<u>Administrative and General Expenses</u>					
54	920	Administrative and General Salaries	7,086,523	5,694,549	1,381,760	10,214	NONAGOPEXP
55	921	Office Supplies and Expenses	11,680,066	9,385,804	2,277,428	16,834	NONAGOPEXP
56	922	Administrative Expenses Transferred	(525,286)	(422,106)	(102,422)	(757)	NONAGOPEXP
57	923	Outside Services Employed	3,220,952	2,588,275	628,035	4,642	NONAGOPEXP
58	924	Property Insurance	24,300	17,403	6,897	-	TOTPLT
59	925	Injuries and Damages	2,810,553	2,258,489	548,014	4,051	NONAGOPEXP
60	926	Employee Pensions and Benefits	22,213,611	17,850,292	4,331,303	32,016	NONAGOPEXP
61	927	Franchise Requirements	-	-	-	-	
62	928	Regulatory Commission Expense	2,086,143	2,086,143	-	-	CUS
63	930	Miscellaneous General Expenses	2,158,307	1,734,361	420,836	3,111	NONAGOPEXP
64	931	Rents	760,184	530,217	229,967	-	DISPLT
65	932	Maintenance of General Plant	1,635,930	1,391,105	244,825	-	GENPLT
66		Total Administrative and General Expenses	53,151,283	43,114,532	9,966,641	70,110	NONAGOPEXP
67							
68		<u>Depreciation and Amortization Expense</u>					
69							
70	301	Organization	-	-	-	-	
71	302	Franchises and Consents	-	-	-	-	
72	303	Miscellaneous Intangible	-	-	-	-	
73	374	Land and Land Rights	44,906	16,565	28,341	-	PLT374
74	375	Structures	128,218	47,297	80,921	-	PLT375
75	376	Distribution Mains	8,990,721	3,453,628	5,537,093	-	PLT376
76	378	Measuring and Regulating Station Equipment - General	350,583	-	350,583	-	PLT378
77	379	Measuring and Regulating Station Equipment - City Gate	70,262	-	70,262	-	PLT379
78	380	Services	10,655,167	10,655,167	-	-	PLT380
	381	Meters	940,837	940,837	-	-	PLT381

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Line	Acct.	Description (b)	Total (c)	Customer (d)	Demand (e)	Commodity (f)	Classification Factor (g)
79		Depreciation and Amortization Expense (Continued)					
80	382	Meter Installations	2,190,649	2,190,649	-	-	PLT382
81	383	House Regulators	307,386	307,386	-	-	PLT383
82	385	Electronic Gas Measuring	12,652	12,652	-	-	PLT385
83	386	Other Property-Customer Premises	-	-	-	-	
84	387	Other Equipment	-	-	-	-	
85	390	Structures & Improvements	157,990	110,196	47,794	-	PLT390
86	391	Office Furniture & Equipment	759,474	529,722	229,752	-	PLT391
87	392	Transportation Equipment	-	-	-	-	PLT392
88	393	Stores Equipment	17,731	12,367	5,364	-	PLT393
89	394	Tools	283,821	197,961	85,860	-	PLT394
90	395	Laboratory Equipment	-	-	-	-	
91	396	Power Operated Equipment	-	-	-	-	PLT396
92	397.1	Communication Equipment -AMR	1,913,901	1,913,901	-	-	PLT397.1
93	397.0	Communication Equipment	238,366	166,257	72,109	-	PLT397.0
94	398	Miscellaneous General Plant	17,973	12,536	5,437	-	PLT398
95		Amortization - SLRP	1,081,178	834,603	246,575	-	SLRP
96		Amortization - Software (Account 303)	1,845,160	1,725,798	119,362	-	PLT303AMORT
97		Amortization - Infinity Software	199,992	142,020	57,972	-	NONINTPLT
98		Amortization - Net Cost of Removal Balance	170,052	121,789	48,263	-	TOTPLT
99		Amortization - Cold Weather Rule	-	-	-	-	CUS
100		Total Depreciation and Amortization Expense	30,377,019	23,391,329	6,985,690	-	

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
101							
102		<u>Taxes Other Than Income</u>					
103	408	Payroll	2,689,921	2,169,450	516,722	3,750	NONTOTIOPEXP
104	408	Ad Valorem	8,996,732	6,443,337	2,553,395	-	TOTPLT
105	408	Gross Receipts	-	-	-	-	
106	408	Other	300,036	241,982	57,636	418	NONTOTIOPEXP
107		Total Taxes Other Than Income	11,986,689	8,854,769	3,127,752	4,168	
108							
109	431	Interest on Customer Deposits	146,575	146,575	-	-	CUS
110							
111		Required Return	51,021,886	30,166,594	20,852,189	3,103	RB
112							
113		Income Taxes	20,354,468	12,034,541	8,318,689	1,238	RB
114							
115		Total Cost of Service Before Revenue Credits	220,947,223	162,047,352	58,699,773	200,097	

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
1	Customer Factor (CUS)		1.00000	0.00000	0.00000
2					
3	Demand Factor (DEM)		0.00000	1.00000	0.00000
4					
5	Commodity Factor (COM)		0.00000	0.00000	1.00000
6					
7	Total Distribution Plant	840,012,483	585,896,077	254,116,405	-
8	Total General Plant	75,753,292	64,416,457	11,336,835	-
9	Total Non-Intangible Plant	915,765,774	650,312,534	265,453,240	-
10	Non-Intangible Plant Factor (NINTPLT)	1.00000	0.71013	0.28987	0.00000
11					
12	376 Mains	376,180,798	144,503,282	231,677,517	-
13	378 Measuring & Regulating Station Equipment - General	12,258,137	-	12,258,137	-
14	379 Measuring & Regulating Station Equipment - City Gate	3,298,701	-	3,298,701	-
15	Total Accounts 376-379	391,737,637	144,503,282	247,234,355	-
16	Accounts 376-379 Factor (DIS376-379)	1.00000	0.36888	0.63112	0.00000
17					
18	376 Distribution Mains	376,180,798	144,503,282	231,677,517	-
19	Distribution Mains Factor (DISMAIN)	1.00000	0.38413	0.61587	0.00000
20					
21	374-87 Total Distribution Plant	840,012,483	585,896,077	254,116,405	-
22	Distribution Plant Factor (DISPLT)	1.00000	0.69748	0.30252	0.00000
23					
24	General Plant	75,753,292	64,416,457	11,336,835	-
25	General Plant Factor (GENPLT)	1.00000	0.85035	0.14965	0.00000

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26	Mains	376,180,798	144,503,282	231,677,517	-
27	Services	315,241,619	315,241,619	-	-
28	Total Mains and Services	691,422,417	459,744,901	231,677,517	-
29	Mains and Services Factor (MAINSVC)	1.00000	0.66493	0.33507	0.00000
30					
31	Total Amortization -SLRP	1,081,178	834,602	246,575	-
32	SLRP Factor (SLRP)	1.00000	0.77194	0.22806	0.00000
33					
34	Total Plant in Service	945,757,118	677,338,399	268,418,719	-
35	Total Plant in Service Factor (TOTPLT)	1.0000	0.71619	0.28381	0.00000
36					
37	Total Operations and Maintenance Expenses	27,910,231	18,339,942	9,448,811	121,479
38	Total Customer Accounts Expenses	23,778,807	23,778,807	-	-
39	Total Customer Service Expenses	1,186,843	1,186,843	-	-
40	Total Sales and Advertising Expenses	1,033,421	1,033,421	-	-
41	Total Administrative and General Expenses	53,151,283	43,114,532	9,966,641	70,110
42	Total Depreciation and Amortization Expenses	30,377,019	23,391,329	6,985,690	-
43	Total Operating Expenses (without TOTI)	137,437,604	110,844,874	26,401,142	191,588
44	Operating Expense (without TOTI) Factor (NONTOTIPEXP)	1.00000	0.80651	0.19210	0.00139
45					
46	Total Operating Expenses	149,424,294	119,699,643	29,528,894	195,756
47	Operating Expense Factor (OPEXP)	1.00000	0.80107	0.19762	0.00131

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48					
49	871 Distribution Load Dispatch	28,778	-	-	28,778
50	874 Mains and Services Expenses	3,124,902	2,077,829	1,047,073	-
51	875 Distribution Regulating Station Expense (w/o Odorant)	795,797	-	795,797	-
52	876 Measuring & Regulating Station Expenses - Industrial	(2,934)	(2,934)	-	-
53	877 Measuring & Regulating Station Expenses - City Gate	8,286	-	8,286	-
54	878 Meter and House Regulator Expenses	6,422,302	6,422,302	-	-
55	879 Customer Installation Expenses	3,168,252	3,168,252	-	-
56	Total Accounts 871-879	13,545,384	11,665,449	1,851,156	28,778
57	Accounts 871-879 Factor (DIS871-879)	1.00000	0.86121	0.13666	0.00212
58					
59	887 Maintenance of Mains	9,622,053	3,696,144	5,925,909	-
60	889 Maint. Meas. & Reg. Sta. Equip. - General (w/o Odorant)	656,934	-	656,934	-
61	889 Odorization Expense	80,280	-	-	80,280
62	890 Maint. of Measuring & Regulating Sta. Equip. - Industrial	252,791	252,791	-	-
63	891 Maint. of Measuring & Regulating Sta. Equip. - City Gate	26,333	-	26,333	-
64	892 Maintenance of Services	938,710	938,710	-	-
65	893 Maintenance of Meters & House Regulators	335,773	335,773	-	-
66	Total Accounts 887-893	11,912,873	5,223,417	6,609,176	80,280
67	Accounts 887-893 Factor (DIS887-893)	1.00000	0.43847	0.55479	0.00674
68					
69	Total Operations and Maintenance Expenses	27,910,231	18,339,942	9,448,811	121,479
70	Total Customer Accounts Expenses	23,778,807	23,778,807	-	-
71	Total Customer Service Expenses	1,186,843	1,186,843	-	-
72	Total Sales and Advertising Expenses	1,033,421	1,033,421	-	-
73	Total Depreciation and Amortization Expense	30,377,019	23,391,329	6,985,690	-
74	Total Operating Exp. Without A&G Expenses	84,286,321	67,730,342	16,434,501	121,479
75	Non-A&G Operating Exp. (without TOTI) Factor (NONAGOPEXP)	1.00000	0.80357	0.19498	0.00144

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
76					
77	301 Organization	15,600	11,078	4,522	-
78	Organization Factor (PLT301)	1.00000	0.71013	0.28987	0.00000
79					
80	302 Franchises and Consents	13,823	9,816	4,007	-
81	Franchises and Consents Factor (PLT302)	1.00000	0.71013	0.28987	0.00000
82					
83	303 Miscellaneous Intangible	29,961,921	27,004,971	2,956,950	-
84	Miscellaneous Intangible Plant (PLT303)	1.00000	0.90131	0.09869	0.00000
85					
86	Intangible Plant Total	29,991,344	27,025,865	2,965,479	-
87	Intangible Plant Factor (INTPLT)	1.00000	0.90112	0.09888	-
88					
89	374 Land and Land Rights	2,299,212	848,128	1,451,084	-
90	Land and Land Rights Factor (PLT374)	1.00000	0.36888	0.63112	0.00000
91					
92	375 Structures and Improvements	8,605,252	3,174,286	5,430,966	-
93	Structures and Improvements Factor (PLT375)	1.00000	0.36888	0.63112	0.00000
94					
95	376 Mains	376,180,798	144,503,282	231,677,517	-
96	Mains Factor (PLT376)	1.00000	0.38413	0.61587	0.00000
97					
98	378 Measuring & Regulating Station Equipment - General	12,258,137	-	12,258,137	-
99	Measuring & Regulating Station Equip. - General Factor (PLT378)	1.00000	0.00000	1.00000	0.00000
100					
101	379 Measuring & Regulating Station Equipment - City Gate	3,298,701	-	3,298,701	-
102	Measuring & Regulating Station Equip. - City Gate Factor (PLT379)	1.00000	0.00000	1.00000	0.00000

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
103					
104	380 Services	315,241,619	315,241,619	-	-
105	Services Factor (PLT380)	1.00000	1.00000	0.00000	0.00000
106					
107	381 Meters	32,554,921	32,554,921	-	-
108	Meters Factor (PLT381)	1.00000	1.00000	0.00000	0.00000
109					
110	382 Meter Installations	76,596,105	76,596,105	-	-
111	Meter Installations Factor (PLT382)	1.00000	1.00000	0.00000	0.00000
112					
113	383 House Regulators	12,597,793	12,597,793	-	-
114	House Regulators Factor (PLT383)	1.00000	1.00000	0.00000	0.00000
115					
116	385 Electronic Gas Measuring	379,944	379,944	-	-
117	Measuring & Regulating Sta. Equip.- Industrial Factor (PLT385)	1.00000	1.00000	0.00000	0.00000
118					
119	386 Other Property-Customer Premises	-	-	-	-
120	Other Property - Customer Premises Factor (PLT386)	0.00000	0.00000	0.00000	0.00000
121					
122	387 Other Equipment	-	-	-	-
123	Other Equipment Factor (PLT387)	0.00000	0.00000	0.00000	0.00000
124					
125	390 Structures & Improvements	2,604,973	1,816,930	788,043	-
126	Structures & Improvements Factor (PLT390)	1.00000	0.69748	0.30252	0.00000
127					
128	391 Office Furniture & Equipment	9,002,020	6,278,773	2,723,246	-
129	Office Furniture & Equipment Factor (PLT391)	1.00000	0.69748	0.30252	0.00000

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
130					
131	392 Transportation Equipment	12,712,348	8,866,672	3,845,676	-
132	Transportation Equipment Factor (PLT392)	1.00000	0.69748	0.30252	0.00000
133					
134	393 Stores Equipment	656,718	458,051	198,667	-
135	Stores Equipment Factor (PLT393)	1.00000	0.69748	0.30252	0.00000
136					
137	394 Tools	5,355,121	3,735,117	1,620,005	-
138	Tools Factor (PLT394)	1.00000	0.69748	0.30252	0.00000
139					
140	395 Laboratory Equipment	-	-	-	-
141	Laboratory Equipment Factor (PLT395)	0.00000	0.00000	0.00000	0.00000
142					
143	396 Power Operated Equipment	1,759,239	1,227,042	532,196	-
144	Power Operated Equipment Factor (PLT396)	1.00000	0.69748	0.30252	0.00000
145					
146	397.1 Communication Equipment - AMR	38,278,014	38,278,014	-	-
147	Communication Equipment -AMR Factor (PLT397.1)	1.00000	1.00000	0.00000	0.00000
148					
149	397.0 Communication Equipment	3,813,854	2,660,106	1,153,748	-
150	Communication Equipment Factor (PLT397.0)	1.00000	0.69748	0.30252	0.00000
151					
152	398 Miscellaneous General Plant	466,841	325,615	141,226	-
153	Miscellaneous General Plant Factor (PLT398)	1.00000	0.69748	0.30252	0.00000

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Line	Description (a)	Total (b)	Customer (c)	Demand (d)	Commodity (e)
154					
155	Account 303 Amortization	1,845,160	1,725,798	119,362	-
156	Account 303 Amortization Factor (PLT303AMORT)	1.00000	0.93531	0.06469	-
157					
158	Net Plant	593,991,209	413,678,006	180,313,203	-
159	Net Plant Factor (NETPLT)	1.00000	0.69644	0.30356	0.00000
160					
161	Total Rate Base	604,954,779	357,678,369	247,239,618	36,792
162	Rate Base Factor (RB)	1.00000	0.59125	0.40869	0.00006

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Allocated Rate Base

Line	Acct.	Description (b)	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
1								
2	301	Intangible Plant						
3		Organization						
4		Customer	11,078	9,171	1,717	45	145	NONINTCUS
5		Demand	4,522	2,595	1,012	90	825	DEM
6		Commodity	-	-	-	-	-	-
7		Total Organization	15,600	11,766	2,729	135	969	
8	302	Franchises and Consents						
9		Customer	9,816	8,126	1,522	40	128	NONINTCUS
10		Demand	4,007	2,299	897	80	731	DEM
11		Commodity	-	-	-	-	-	-
12		Total Franchises and Consents	13,823	10,425	2,419	120	859	
13	303	Miscellaneous Intangible						
14		Customer	27,004,971	23,634,420	3,327,613	16,127	26,810	CUS
15		Demand	2,956,950	1,696,903	661,966	58,931	539,150	DEM
16		Commodity	-	-	-	-	-	-
17		Total Miscellaneous Intangible	29,961,921	25,331,323	3,989,579	75,059	565,960	
18		Total Intangible Plant						
19		Customer	27,025,865	23,651,717	3,330,852	16,213	27,084	
20		Demand	2,965,479	1,701,797	663,875	59,101	540,705	
21		Commodity	-	-	-	-	-	
22		Total Intangible Plant	29,991,344	25,353,514	3,994,727	75,314	567,789	
23	374	Distribution Plant						
24		Land and Land Rights						
25		Customer	848,128	424,275	371,320	52,280	253	376-379CUS
26		Demand	1,451,084	832,732	324,851	28,920	264,581	DEM
27		Commodity	-	-	-	-	-	-
		Total Land and Land Rights	2,299,212	1,257,007	696,171	81,200	264,834	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)		(b)	(c)	(c)	(d)	(e)	(f)	(l)
Distribution Plant (Continued)								
28	375	Structures and Improvements						
29		Customer	3,174,286	1,587,931	1,389,738	195,668	948	376-379CUS
30		Demand	5,430,966	3,116,665	1,215,819	108,237	990,245	DEM
31		Commodity	-	-	-	-	-	
32		Total Structures and Improvements	8,605,252	4,704,596	2,605,557	303,906	991,194	
33	376	Mains						
34		Customer	144,503,282	126,467,503	17,806,019	86,298	143,461	CUS
35		Demand	231,677,517	132,952,604	51,865,155	4,617,262	42,242,496	DEM
36		Commodity	-	-	-	-	-	
37		Total Mains	376,180,798	259,420,107	69,671,174	4,703,560	42,385,957	
38	378	Measuring & Regulating Sta. Equip. - General						
39		Customer	-	-	-	-	-	
40		Demand	12,258,137	7,034,568	2,744,203	244,301	2,235,065	DEM
41		Commodity	-	-	-	-	-	
42		Total Measuring & Regulating Sta. Equip. - General	12,258,137	7,034,568	2,744,203	244,301	2,235,065	
43	379	Measuring & Regulating Sta. Equip. - City Gate						
44		Customer	-	-	-	-	-	
45		Demand	3,298,701	1,893,023	738,473	65,742	601,463	DEM
46		Commodity	-	-	-	-	-	
47		Total Measuring & Regulating Sta. Equip. - City Gate	3,298,701	1,893,023	738,473	65,742	601,463	
48	380	Services						
49		Customer	315,241,619	275,373,408	38,771,258	315,020	781,934	SERCUS
50		Demand	-	-	-	-	-	
51		Commodity	-	-	-	-	-	
52		Total Services	315,241,619	275,373,408	38,771,258	315,020	781,934	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)		(b)	(c)	(c)	(d)	(e)	(f)	(l)
Distribution Plant (Continued)								
54	381	Meters						
55		Customer	32,554,921	16,513,421	15,038,367	122,513	880,620	METCUS
56		Demand	-	-	-	-	-	
57		Commodity	-	-	-	-	-	
58		Total Meters	32,554,921	16,513,421	15,038,367	122,513	880,620	
59	382	Meter Installations						
60		Customer	76,596,105	54,287,974	15,286,974	1,592,866	5,428,292	METINCUS
61		Demand	-	-	-	-	-	
62		Commodity	-	-	-	-	-	
63		Total Meter Installations	76,596,105	54,287,974	15,286,974	1,592,866	5,428,292	
64	383	House Regulators						
65		Customer	12,597,793	8,600,055	3,312,417	154,866	530,455	REGCUS
66		Demand	-	-	-	-	-	
67		Commodity	-	-	-	-	-	
68		Total House Regulators	12,597,793	8,600,055	3,312,417	154,866	530,455	
69	385	Electronic Gas Measuring						
70		Customer	379,944	-	-	-	379,944	LVCUS
71		Demand	-	-	-	-	-	
72		Commodity	-	-	-	-	-	
73		Total Electronic Gas Measuring	379,944	-	-	-	379,944	
74	386	Other Property - Customer Premises						
75		Customer	-	-	-	-	-	
76		Demand	-	-	-	-	-	
77		Commodity	-	-	-	-	-	
78		Total Other Property - Customer Premises	-	-	-	-	-	
79			-	-	-	-	-	

MISSOURI GAS ENERGY
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Allocated Rate Base

Line	Acct.	Description (b)	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (i)
80		<u>Distribution Plant (Continued)</u>						
81	387	Other Equipment						
82		Customer	-	-	-	-	-	
83		Demand	-	-	-	-	-	
84		Commodity	-	-	-	-	-	
85		Total Other Equipment	-	-	-	-	-	
86		<u>Total Distribution Plant</u>						
87		Customer	585,896,077	483,254,567	91,976,092	2,519,510	8,145,908	
88		Demand	254,116,405	145,829,592	56,888,501	5,064,462	46,333,850	
89		Commodity	-	-	-	-	-	
90		Total Distribution Plant	840,012,483	629,084,159	148,864,594	7,583,972	54,479,758	
91		<u>General Plant</u>						
92	389	Land & Land Rights						
93		Customer	770,138	635,219	120,899	3,312	10,707	DISPLTCUS
94		Demand	334,026	191,687	74,778	6,657	60,904	DEM
95		Commodity	-	-	-	-	-	
96		Total Land and Land Rights	1,104,164	826,907	195,677	9,969	71,612	
97	390	Structures & Improvements						
98		Customer	1,816,930	1,498,627	285,228	7,813	25,261	DISPLTCUS
99		Demand	788,043	452,234	176,418	15,705	143,686	DEM
100		Commodity	-	-	-	-	-	
101		Total Structures & Improvements	2,604,973	1,950,861	461,646	23,519	168,948	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
General Plant (Continued)								
102	391	Office Furniture & Equipment						
103		Customer	6,278,773	5,178,813	985,665	27,000	87,296	DISPLTCUS
104		Demand	2,723,246	1,562,787	609,647	54,273	496,538	DEM
105		Commodity	-	-	-	-	-	
106		Total Office Furniture & Equipment	9,002,020	6,741,600	1,595,312	81,274	583,834	
107	392	Transportation Equipment						
108		Customer	8,866,672	7,313,344	1,391,922	38,129	123,276	DISPLTCUS
109		Demand	3,845,676	2,206,915	860,923	76,643	701,194	DEM
110		Commodity	-	-	-	-	-	
111		Total Transportation Equipment	12,712,348	9,520,259	2,252,846	114,772	824,471	
112	393	Stores Equipment						
113		Customer	458,051	377,806	71,906	1,970	6,368	DISPLTCUS
114		Demand	198,667	114,009	44,475	3,959	36,224	DEM
115		Commodity	-	-	-	-	-	
116		Total Stores Equipment	656,718	491,815	116,382	5,929	42,592	
117	394	Tools						
118		Customer	3,735,117	3,080,772	586,352	16,062	51,931	DISPLTCUS
119		Demand	1,620,005	929,671	362,667	32,286	295,381	DEM
120		Commodity	-	-	-	-	-	
121		Total Tools	5,355,121	4,010,443	949,019	48,348	347,311	
122	395	Laboratory Equipment						
123		Customer	-	-	-	-	-	
124		Demand	-	-	-	-	-	
125		Commodity	-	-	-	-	-	
126		Total Laboratory Equipment	-	-	-	-	-	
127			-	-	-	-	-	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
General Plant (Continued)								
128	396	Power Operated Equipment						
129		Customer	1,227,042	1,012,080	192,626	5,277	17,060	DISPLTCUS
130		Demand	532,196	305,411	119,142	10,607	97,037	DEM
131		Commodity	-	-	-	-	-	
132		Total Power Operated Equipment	1,759,239	1,317,491	311,767	15,883	114,097	
133	397.1	Communication Equipment -AMR						
134		Customer	38,278,014	33,533,741	4,721,390	22,883	-	NONLVCUS
135		Demand	-	-	-	-	-	
136		Commodity	-	-	-	-	-	
137		Total Communications Equipment - AMR	38,278,014	33,533,741	4,721,390	22,883	-	
138	397.0	Communication Equipment						
139		Customer	2,660,106	2,194,089	417,593	11,439	36,984	DISPLTCUS
140		Demand	1,153,748	662,101	258,287	22,994	210,367	DEM
141		Commodity	-	-	-	-	-	
142		Total Communications Equipment	3,813,854	2,856,190	675,880	34,433	247,351	
143	398	Miscellaneous General Plant						
144		Customer	325,615	268,571	51,116	1,400	4,527	DISPLTCUS
145		Demand	141,226	81,046	31,616	2,815	25,750	DEM
146		Commodity	-	-	-	-	-	
147		Total Miscellaneous General Plant	466,841	349,617	82,732	4,215	30,277	
148		Total General Plant						
149		Customer	64,416,457	55,093,063	8,824,698	135,285	363,411	
150		Demand	11,336,835	6,505,861	2,537,953	225,940	2,067,081	
151		Commodity	-	-	-	-	-	
152		Total General Plant	75,753,292	61,598,924	11,362,651	361,224	2,430,492	
153								

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Line	Acct.	Description (b)	Total (c)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (l)
154		Total Plant in Service						
155		Customer	677,338,399	561,999,347	104,131,642	2,671,008	8,536,403	
156		Demand	268,418,719	154,037,250	60,090,330	5,349,503	48,941,636	
157		Commodity	-	-	-	-	-	
158		Total Plant in Service	945,757,118	716,036,597	164,221,972	8,020,511	57,478,039	
159		Depreciation and Amortization Reserve						
160	301	Organization						
161		Customer	-	-	-	-	-	
162		Demand	-	-	-	-	-	
163		Commodity	-	-	-	-	-	
164		Total Organization	-	-	-	-	-	
165	302	Franchises and Consents						
166		Customer	-	-	-	-	-	
167		Demand	-	-	-	-	-	
168		Commodity	-	-	-	-	-	
169		Total Franchises and Consents	-	-	-	-	-	
170	303	Miscellaneous Intangible						
171		Customer	(19,942,538)	(16,509,013)	(3,091,165)	(81,412)	(260,947)	NONINTCUS
172		Demand	(2,183,638)	(1,253,123)	(488,846)	(43,519)	(398,150)	DEM
173		Commodity	-	-	-	-	-	
174		Total Miscellaneous Intangible	(22,126,176)	(17,762,136)	(3,580,012)	(124,931)	(659,097)	
175	374	Land and Land Rights						
176		Customer	(184,322)	(92,207)	(80,698)	(11,362)	(55)	376-379CUS
177		Demand	(315,360)	(180,976)	(70,599)	(6,285)	(57,501)	DEM
178		Commodity	-	-	-	-	-	
179		Total Land and Land Rights	(499,682)	(273,182)	(151,297)	(17,647)	(57,556)	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(i)
180		Depreciation and Amort. Reserve (Continued)						
181	375	Structures						
182		Customer	(168,632)	(84,358)	(73,829)	(10,395)	(50)	376-379CUS
183		Demand	(288,517)	(165,571)	(64,590)	(5,750)	(52,606)	DEM
184		Commodity	-	-	-	-	-	
185		Total Structures	(457,150)	(249,929)	(138,419)	(16,145)	(52,657)	
186	376	Distribution Mains						
187		Customer	(47,975,379)	(41,987,464)	(5,911,634)	(28,651)	(47,629)	CUS
188		Demand	(76,917,400)	(44,140,531)	(17,219,335)	(1,532,940)	(14,024,593)	DEM
189		Commodity	-	-	-	-	-	
190		Total Distribution Mains	(124,892,778)	(86,127,995)	(23,130,969)	(1,561,591)	(14,072,223)	
191	378	Meas. and Reg. Station Equip. - General						
192		Customer	-	-	-	-	-	
193		Demand	(4,113,394)	(2,360,550)	(920,857)	(81,979)	(750,008)	DEM
194		Commodity	-	-	-	-	-	
195		Total Meas. and Reg. Station Equip. - General	(4,113,394)	(2,360,550)	(920,857)	(81,979)	(750,008)	
196	379	Meas. and Reg. Station Equip. - City Gate						
197		Customer	-	-	-	-	-	
198		Demand	(945,364)	(542,515)	(211,637)	(18,841)	(172,371)	DEM
199		Commodity	-	-	-	-	-	
200		Total Meas. and Reg. Station Equip. - City Gate	(945,364)	(542,515)	(211,637)	(18,841)	(172,371)	
201	380	Services						
202		Customer	(144,226,274)	(125,986,159)	(17,738,248)	(144,125)	(357,743)	SERCUS
203		Demand	-	-	-	-	-	
204		Commodity	-	-	-	-	-	
205		Total Services	(144,226,274)	(125,986,159)	(17,738,248)	(144,125)	(357,743)	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
206		Depreciation and Amort. Reserve (Continued)						
207	381	Meters						
208		Customer	(3,772,219)	(1,913,451)	(1,742,533)	(14,196)	(102,040)	METCUS
209		Demand	-	-	-	-	-	
210		Commodity	-	-	-	-	-	
211		Total Meters	(3,772,219)	(1,913,451)	(1,742,533)	(14,196)	(102,040)	
212	382	Meter Installations						
213		Customer	(19,267,938)	(13,656,273)	(3,845,476)	(400,689)	(1,365,500)	METINCUS
214		Demand	-	-	-	-	-	
215		Commodity	-	-	-	-	-	
216		Total Meter Installations	(19,267,938)	(13,656,273)	(3,845,476)	(400,689)	(1,365,500)	
217	383	House Regulators						
218		Customer	(2,823,311)	(1,927,372)	(742,351)	(34,707)	(118,881)	REGCUS
219		Demand	-	-	-	-	-	
220		Commodity	-	-	-	-	-	
221		Total House Regulators	(2,823,311)	(1,927,372)	(742,351)	(34,707)	(118,881)	
222	385	Electronic Gas Measuring						
223		Customer	(132,551)	-	-	-	(132,551)	LVCUS
224		Demand	-	-	-	-	-	
225		Commodity	-	-	-	-	-	
226		Total Electronic Gas Measuring	(132,551)	-	-	-	(132,551)	
227	386	Other Property-Customer Premises						
228		Customer	-	-	-	-	-	
229		Demand	-	-	-	-	-	
230		Commodity	-	-	-	-	-	
231		Total Other Property - Customer Premises	-	-	-	-	-	

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Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(i)
232		Depreciation and Amort. Reserve (Continued)						
233	387	Other Equipment						
234		Customer	-	-	-	-	-	
235		Demand	-	-	-	-	-	
236		Commodity	-	-	-	-	-	
237		Total Other Equipment	-	-	-	-	-	
238	389	Land and Land Rights						
239		Customer	-	-	-	-	-	
240		Demand	-	-	-	-	-	
241		Commodity	-	-	-	-	-	
242		Total Land and Land Rights	-	-	-	-	-	
243	390	Structures & Improvements						
244		Customer	(792,526)	(653,686)	(124,414)	(3,408)	(11,019)	DISPLTCUS
245		Demand	(343,736)	(197,260)	(76,952)	(6,851)	(62,675)	DEM
246		Commodity	-	-	-	-	-	
247		Total Structures & Improvements	(1,136,262)	(850,945)	(201,365)	(10,259)	(73,693)	
248	391	Office Furniture & Equipment						
249		Customer	(1,579,447)	(1,302,748)	(247,947)	(6,792)	(21,960)	DISPLTCUS
250		Demand	(685,042)	(393,124)	(153,359)	(13,653)	(124,906)	DEM
251		Commodity	-	-	-	-	-	
252		Total Office Furniture & Equipment	(2,264,489)	(1,695,872)	(401,306)	(20,445)	(146,865)	
253	392	Transportation Equipment						
254		Customer	(4,810,491)	(3,967,754)	(755,168)	(20,686)	(66,882)	DISPLTCUS
255		Demand	(2,086,419)	(1,197,332)	(467,082)	(41,582)	(380,423)	DEM
256		Commodity	-	-	-	-	-	
257		Total Transportation Equipment	(6,896,910)	(5,165,086)	(1,222,250)	(62,268)	(447,305)	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)		(b)	(c)	(c)	(d)	(e)	(f)	(i)
Depreciation and Amort. Reserve (Continued)								
258	393	Stores Equipment						
259		Customer	(98,596)	(81,323)	(15,478)	(424)	(1,371)	DISPLTCUS
260		Demand	(42,763)	(24,541)	(9,573)	(852)	(7,797)	DEM
261		Commodity	-	-	-	-	-	-
262		Total Stores Equipment	(141,360)	(105,864)	(25,051)	(1,276)	(9,168)	
263	394	Tools						
264		Customer	(694,845)	(573,117)	(109,079)	(2,988)	(9,661)	DISPLTCUS
265		Demand	(301,370)	(172,947)	(67,467)	(6,006)	(54,950)	DEM
266		Commodity	-	-	-	-	-	-
267		Total Tools	(996,215)	(746,064)	(176,546)	(8,994)	(64,610)	
268	395	Laboratory Equipment						
269		Customer	-	-	-	-	-	-
270		Demand	-	-	-	-	-	-
271		Commodity	-	-	-	-	-	-
272		Total Laboratory Equipment	-	-	-	-	-	-
273	396	Power Operated Equipment						
274		Customer	(209,360)	(172,682)	(32,866)	(900)	(2,911)	DISPLTCUS
275		Demand	(90,804)	(52,110)	(20,328)	(1,810)	(16,557)	DEM
276		Commodity	-	-	-	-	-	-
277		Total Power Operated Equipment	(300,164)	(224,792)	(53,194)	(2,710)	(19,467)	
278	397.1	Communication Equipment - AMR						
279		Customer	(17,276,537)	(15,135,240)	(2,130,969)	(10,328)	-	NONLVCUS
280		Demand	-	-	-	-	-	-
281		Commodity	-	-	-	-	-	-
282		Total Communication Equipment - AMR	(17,276,537)	(15,135,240)	(2,130,969)	(10,328)	-	
283								

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
284		Depreciation and Amort. Reserve (Continued)						
285	397.0	Communication Equipment						
286		Customer	767,112	632,723	120,424	3,299	10,665	DISPLTCUS
287		Demand	332,714	190,934	74,484	6,631	60,665	DEM
288		Commodity	-	-	-	-	-	
289		Total Communication Equipment	1,099,825	823,658	194,908	9,930	71,330	
290	398	Miscellaneous General Plant						
291		Customer	(225,773)	(186,220)	(35,443)	(971)	(3,139)	DISPLTCUS
292		Demand	(97,923)	(56,195)	(21,922)	(1,952)	(17,855)	DEM
293		Commodity	-	-	-	-	-	
294		Total Miscellaneous General Plant	(323,695)	(242,415)	(57,364)	(2,922)	(20,994)	
295		Corporate						
296		Customer	(319,676)	(263,673)	(50,184)	(1,375)	(4,445)	DISPLTCUS
297		Demand	(56,261)	(32,286)	(12,595)	(1,121)	(10,258)	DEM
298		Commodity	-	-	-	-	-	
299		Total Corporate	(375,937)	(295,959)	(62,779)	(2,496)	(14,703)	
300		Retirement Work in Progress Not Classified						
301		Customer	72,911	60,138	11,446	314	1,014	DISPLTCUS
302		Demand	29,762	17,079	6,663	593	5,427	DEM
303		Commodity	-	-	-	-	-	
304		Total Retirement Work in Progress Not Classified	102,672	77,217	18,108	907	6,440	
305		Total Depreciation and Amortization Reserve						
306		Customer	(263,660,393)	(223,799,879)	(36,595,613)	(769,797)	(2,495,104)	
307		Demand	(88,105,516)	(50,561,047)	(19,723,995)	(1,755,916)	(16,064,558)	
308		Commodity	-	-	-	-	-	
309		Total Depreciation and Amortization Reserve	(351,765,909)	(274,360,926)	(56,319,608)	(2,525,713)	(18,559,662)	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
(a)		(b)	(c)	(c)	(d)	(e)	(f)	(l)
310		<u>Net Plant in Service</u>						
311		Customer	413,678,006	338,199,467	67,536,029	1,901,211	6,041,299	
312		Demand	180,313,203	103,476,203	40,366,335	3,593,587	32,877,078	
313		Commodity	-	-	-	-	-	
314		Net Plant in Service	593,991,209	441,675,671	107,902,364	5,494,798	38,918,377	
315		<u>Other Rate Base Items</u>						
316		Customer Deposits						
317		Customer	(4,559,511)	(783,188)	(3,625,119)	(140,616)	(10,588)	DEPCUS
318		Demand	-	-	-	-	-	
319		Commodity	-	-	-	-	-	
320		Total Customer Deposits	(4,559,511)	(783,188)	(3,625,119)	(140,616)	(10,588)	
321		Customer Advances						
322		Customer	(8,905,957)	(7,787,658)	(1,096,465)	(6,951)	(14,882)	MNSVCCUS
323		Demand	(4,487,945)	(2,575,494)	(1,004,707)	(89,443)	(818,301)	DEM
324		Commodity	-	-	-	-	-	
325		Total Customer Advances	(13,393,902)	(10,363,152)	(2,101,172)	(6,951)	(833,184)	
326		<u>Accumulated Deferred Income Taxes -SLRP</u>						
327		Customer	(987,129)	(862,619)	(121,453)	(906)	(2,151)	SLRPCUS
328		Demand	(291,638)	(167,362)	(65,288)	(5,812)	(53,175)	DEM
329		Commodity	-	-	-	-	-	
330		Total Accumulated Deferred Income Taxes - SLRP	(1,278,767)	(1,029,982)	(186,741)	(6,718)	(55,326)	
331		<u>Accumulated Deferred Income Taxes - Other</u>						
332		Customer	(64,804,383)	(53,769,314)	(9,962,800)	(255,549)	(816,721)	TPLTCUS
333		Demand	(25,680,974)	(14,737,521)	(5,749,145)	(511,814)	(4,682,493)	DEM
334		Commodity	-	-	-	-	-	
335		Total Accumulated Deferred Income Taxes	(90,485,357)	(68,506,835)	(15,711,945)	(767,363)	(5,499,214)	

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
Other Rate Base Items (Continued)								
336		Net Cost of Removal						
337		Customer	395,811	328,412	60,851	1,561	4,988	TPLTCUS
338		Demand	156,854	90,014	35,115	3,126	28,600	DEM
339		Commodity	-	-	-	-	-	
340		Total Net Cost of Removal	552,665	418,425	95,965	4,687	33,588	
341		Gas Inventory						
342		Customer	-	-	-	-	-	
343		Demand	91,535,864	56,829,118	21,480,550	1,861,094	11,365,103	GASINVDEM
344		Commodity	-	-	-	-	-	
345		Total Gas Inventory	91,535,864	56,829,118	21,480,550	1,861,094	11,365,103	
346		Materials and Supplies						
347		Customer	1,575,374	1,307,115	242,192	6,212	19,854	TPLTCUS
348		Demand	624,296	358,264	139,760	12,442	113,830	DEM
349		Commodity	-	-	-	-	-	COM
350		Total Materials and Supplies	2,199,670	1,665,379	381,952	18,654	133,684	
351		Prepayments						
352		Customer	5,071,195	4,140,670	787,566	35,499	107,460	OPEXPCUS
353		Demand	1,207,862	693,155	270,402	24,072	220,233	DEM
354		Commodity	8,765	3,986	1,650	156	2,973	COM
355		Total Prepayments	6,287,823	4,837,811	1,059,618	59,727	330,666	
356		Cash Working Capital						
357		Customer	16,214,962	13,239,642	2,518,214	113,506	343,601	OPEXPCUS
358		Demand	3,862,096	2,216,338	864,599	76,970	704,188	DEM
359		Commodity	28,027	12,746	5,276	500	9,504	COM
360		Total Cash Working Capital	20,105,085	15,468,726	3,388,089	190,976	1,057,293	
361								

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Allocated Rate Base

Line	Acct.	Description	Total	Residential	Small General Service	Large General Service	Large Volume Service	Allocation Factor
	(a)	(b)	(c)	(c)	(d)	(e)	(f)	(l)
362								
363		Total Rate Base						
364		Customer	357,678,369	294,012,526	56,339,016	1,653,967	5,672,861	
365		Demand	247,239,618	146,182,715	56,337,619	4,964,222	39,755,062	
366		Commodity	36,792	16,732	6,927	656	12,477	
367		Total Rate Base	<u>\$604,954,779</u>	<u>\$440,211,973</u>	<u>\$112,683,561</u>	<u>\$6,618,845</u>	<u>\$45,440,399</u>	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
1	(a)						
2	Distribution Operations Expenses						
3	Supervision and Engineering						
4	Customer	603,081	415,513	153,965	7,184	26,419	871-879CUCS
5	Demand	95,701	54,920	21,424	1,907	17,450	DEM
6	Commodity	1,488	677	280	27	505	COM
7	Total Supervision & Engineering	700,270	471,110	175,669	9,118	44,374	
8	Distribution Load Dispatch						
9	Customer	-	-	-	-	-	
10	Demand	-	-	-	-	-	
11	Commodity	28,778	13,088	5,418	513	9,759	COM
12	Total Distribution Load Dispatch	28,778	13,088	5,418	513	9,759	
13	Compressor Station Labor and Expense						
14	Customer	-	-	-	-	-	
15	Demand	-	-	-	-	-	
16	Commodity	-	-	-	-	-	
17	Total Compressor Station Labor and Expense	-	-	-	-	-	
18	Mains and Services						
19	Customer	2,077,829	1,816,921	255,814	1,622	3,472	MNSVCCUS
20	Demand	1,047,073	600,883	234,406	20,868	190,916	DEM
21	Commodity	-	-	-	-	-	
22	Total Mains and Services	3,124,902	2,417,804	490,220	22,490	194,388	
23	Distribution Regulating Station Expense (w/o Odorant)						
24	Customer	-	-	-	-	-	
25	Demand	795,797	456,683	178,153	15,860	145,100	DEM
26	Commodity	-	-	-	-	-	
27	Total Distr. Reg. Station Expense (w/o Odorant)	795,797	456,683	178,153	15,860	145,100	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
27	(a)						
28	Distribution Operations Exp. (Continued)						
29	Meas. & Reg. Station Exp. - Industrial	(2,934)	-	-	(1,102)	(1,832)	LGLVCUS
30	Customer	-	-	-	-	-	
31	Demand	-	-	-	-	-	
32	Commodity	-	-	-	-	-	
33	Total Meas. & Reg. Station Expenses - Industrial	(2,934)	-	-	(1,102)	(1,832)	
34	Meas. & Reg. Station Equip. - City Gate						
35	Customer	-	-	-	-	-	
36	Demand	8,286	4,755	1,855	165	1,511	DEM
37	Commodity	-	-	-	-	-	
38	Total Meas. & Reg. Station Equip. - City Gate	8,286	4,755	1,855	165	1,511	
39	Meter & House Regulator Expense						
40	Customer	6,422,302	3,974,857	2,090,017	72,564	284,863	METREGCUS
41	Demand	-	-	-	-	-	
42	Commodity	-	-	-	-	-	
43	Total Meter & House Regulator Expense	6,422,302	3,974,857	2,090,017	72,564	284,863	
44	Customer Installation Expense						
45	Customer	3,168,252	2,245,519	632,317	65,886	224,531	METINSCUS
46	Demand	-	-	-	-	-	
47	Commodity	-	-	-	-	-	
48	Total Customer Installation Expense	3,168,252	2,245,519	632,317	65,886	224,531	
49	Other Expenses (without Odorant)						
50	Customer	6,700	4,616	1,711	80	294	871-879CUS
51	Demand	1,063	610	238	21	194	DEM
52	Commodity	17	8	3	0	6	COM
	Total Other Expenses (w/o Odorant)	7,780	5,234	1,952	101	493	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
53	(a)						
	<u>Distribution Operations Exp. (Continued)</u>						
54	881 Rents (without Odorant)						
55	Customer	156,128	107,569	39,859	1,860	6,840	871-879CUS
56	Demand	24,775	14,218	5,546	494	4,517	DEM
57	Commodity	385	175	73	7	131	COM
58	Total Rents (without Odorant)	181,288	121,962	45,478	2,361	11,488	
59	<u>Total Distribution Operations Expenses</u>						
60	Customer	12,431,359	8,564,996	3,173,682	148,094	544,587	
61	Demand	1,972,695	1,132,069	441,623	39,315	359,688	
62	Commodity	30,668	13,947	5,774	547	10,400	
63	Total Distribution Operations Expenses	14,434,722	9,711,012	3,621,078	187,956	914,675	
64	<u>Distribution Maintenance Expenses</u>						
65	885 Maintenance Super. and Engineering						
66	Customer	559,743	456,784	72,887	10,918	19,153	887-893CUS
67	Demand	708,241	406,438	158,552	14,115	129,136	DEM
68	Commodity	8,603	3,912	1,620	153	2,917	COM
69	Total Maintenance Super. and Engineering	1,276,587	867,134	233,059	25,187	151,206	
70	886 Maintenance Struct. and Improvements						
71	Customer	49,446	40,351	6,439	964	1,692	887-893CUS
72	Demand	62,564	35,904	14,006	1,247	11,408	DEM
73	Commodity	760	346	143	14	258	COM
74	Total Maintenance Structures and Improvements	112,770	76,600	20,588	2,225	13,357	
75	887 Mains						
76	Customer	3,696,144	3,234,820	455,447	2,207	3,669	CUS
77	Demand	5,925,909	3,400,697	1,326,621	118,102	1,080,490	DEM
78	Commodity	-	-	-	-	-	
79	Total Mains	9,622,053	6,635,517	1,782,068	120,309	1,084,159	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
80	(a)						
81	Distrib. Maintenance Exp. (Continued)						
82	Meas. & Reg. Sta. Eq.-Gen. (w/o Odorant)						
83	Customer	-	-	-	-	-	
84	Demand	656,934	376,995	147,067	13,093	119,781	DEM
85	Commodity	-	-	-	-	-	
86	Total Meas. & Reg. Sta. Eq. - Gen. (w/o Odorant)	656,934	376,995	147,067	13,093	119,781	
87	Odorant Expense						
88	Customer	-	-	-	-	-	
89	Demand	-	-	-	-	-	
90	Commodity	80,280	36,510	15,114	1,432	27,225	COM
91	Total Odorization Expense	80,280	36,510	15,114	1,432	27,225	
92	Measuring & Reg. Sta. Equip. - Industrial						
93	Customer	252,791	-	-	94,949	157,842	LGLVCUS
94	Demand	-	-	-	-	-	
95	Commodity	-	-	-	-	-	
96	Total Measuring & Reg. Sta. Equip. - Industrial	252,791	-	-	94,949	157,842	
97	Meas. & Reg. Station Equip.- City Gate						
98	Customer	-	-	-	-	-	
99	Demand	26,333	15,111	5,895	525	4,801	DEM
100	Commodity	-	-	-	-	-	
101	Total Meas. & Reg. Station Equip. - City Gate	26,333	15,111	5,895	525	4,801	
102	Services						
103	Customer	938,710	819,992	115,451	938	2,328	SERCUS
104	Demand	-	-	-	-	-	
105	Commodity	-	-	-	-	-	
	Total Services	938,710	819,992	115,451	938	2,328	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
106	(a)						
107	<u>Distr. Maintenance Exp. (Continued)</u>						
108	Meters & House Regulators						
109	Customer	335,773	207,815	109,271	3,794	14,893	METREGCUS
110	Demand	-	-	-	-	-	
111	Commodity	-	-	-	-	-	
112	Total Meters & House Regulators	335,773	207,815	109,271	3,794	14,893	
113	Other Equipment						
114	Customer	75,977	62,667	11,927	327	1,056	DISPLTCUS
115	Demand	96,134	55,168	21,521	1,916	17,528	DEM
116	Commodity	1,168	531	220	21	396	COM
117	Total Other Equipment	173,279	118,367	33,668	2,263	18,981	
118	<u>Total Distribution Maintenance Exp.</u>						
119	Customer	5,908,583	4,822,429	771,422	114,097	200,634	
120	Demand	7,476,116	4,290,313	1,673,662	148,997	1,363,144	
121	Commodity	90,811	41,299	17,096	1,620	30,796	
122	Total Distribution Maintenance Expenses	13,475,509	9,154,041	2,462,180	264,714	1,594,574	
123	<u>Total Operations & Maintenance Exp.</u>						
124	Customer	18,339,942	13,387,425	3,945,104	262,192	745,221	
125	Demand	9,448,811	5,422,382	2,115,285	188,312	1,722,832	
126	Commodity	121,479	55,246	22,870	2,167	41,196	
127	Total Operations & Maintenance Expenses	27,910,231	18,865,053	6,083,259	452,670	2,509,249	
128	<u>Customer Accounts Expense</u>						
129	Supervision						
130	Customer	257,607	229,096	27,999	237	276	902-904CUS
131	Demand	-	-	-	-	-	
132	Commodity	-	-	-	-	-	
133	Total Supervision	257,607	229,096	27,999	237	276	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
133	(a)						
134	902						
135	Customer Accounts Exp. (Continued)						
136	Meter Reading Expenses						
137	Customer	971,886	850,583	119,758	580	965	CUS
138	Demand	-	-	-	-	-	-
139	Commodity	-	-	-	-	-	-
140	Total Meter Reading Expenses	971,886	850,583	119,758	580	965	
141	903						
142	Customer Accounts and Collections						
143	Customer	13,128,223	11,424,139	1,662,306	17,538	24,241	903CUS
144	Demand	-	-	-	-	-	-
145	Commodity	-	-	-	-	-	-
146	Total Customer Accounting	13,128,223	11,424,139	1,662,306	17,538	24,241	
147	904						
148	Uncollectible Accounts						
149	Customer	9,435,379	8,655,889	775,998	3,491	-	904CUS
150	Demand	-	-	-	-	-	-
151	Commodity	-	-	-	-	-	-
152	Total Bad Debt Expense	9,435,379	8,655,889	775,998	3,491	-	
153	905						
154	Miscellaneous Customer Accounts						
155	Customer	(14,289)	(12,708)	(1,553)	(13)	(15)	902-904CUS
156	Demand	-	-	-	-	-	-
157	Commodity	-	-	-	-	-	-
158	Total Other Customer Accounts Exp.	(14,289)	(12,708)	(1,553)	(13)	(15)	
159	906						
160	Total Customer Accounts Expenses						
161	Customer	23,778,807	21,146,999	2,584,509	21,833	25,466	
162	Demand	-	-	-	-	-	-
163	Commodity	-	-	-	-	-	-
164	Total Customer Accounts Expenses	23,778,807	21,146,999	2,584,509	21,833	25,466	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
159	(a)						
160	<u>Customer Service Expenses</u>						
161	Supervision						
162	Customer	-	-	-	-	-	
163	Demand	-	-	-	-	-	
164	Commodity	-	-	-	-	-	
165	Total Customer Service Exp.,.						
166	Customer Assistance						
167	Customer	1,108,662	970,288	136,612	662	1,101	CUS
168	Demand	-	-	-	-	-	
169	Commodity	-	-	-	-	-	
170	Total Advertising Expenses	1,108,662	970,288	136,612	662	1,101	
171	<u>Informational and Instruc. Advertising</u>						
172	Customer	78,181	68,423	9,634	47	78	CUS
173	Demand	-	-	-	-	-	
174	Commodity	-	-	-	-	-	
175	Total Informational and Instructional Advertising	78,181	68,423	9,634	47	78	
176	<u>Miscellaneous Customer Service Exp.</u>						
177	Customer	-	-	-	-	-	
178	Demand	-	-	-	-	-	
179	Commodity	-	-	-	-	-	
180	Total Miscellaneous Customer Service Expense	-	-	-	-	-	
181	<u>Total Customer Service Expenses</u>						
182	Customer	1,186,843	1,038,711	146,245	709	1,178	
183	Demand	-	-	-	-	-	
184	Commodity	-	-	-	-	-	
185	Total Customer Service Expenses	1,186,843	1,038,711	146,245	709	1,178	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
(a)	(b)						
185	<u>Sales and Advertising Expenses</u>						
186 911	Supervision						
187	Customer	-	-	-	-	-	
188	Demand	-	-	-	-	-	
189	Commodity	-	-	-	-	-	
190	Total Supervision	-	-	-	-	-	
191 912	Demonstrating and Selling						
192	Customer	1,026,962	308,088	205,392	102,696	410,785	912CUS
193	Demand	-	-	-	-	-	
194	Commodity	-	-	-	-	-	
195	Total Demonstrating and Selling	1,026,962	308,088	205,392	102,696	410,785	
196 913	Advertising Expense						
197	Customer	4,813	4,212	593	3	5	CUS
198	Demand	-	-	-	-	-	
199	Commodity	-	-	-	-	-	
200	Total Advertising Expense	4,813	4,212	593	3	5	
201 915	Miscellaneous Sales						
202	Customer	1,646	498	329	164	655	912-913CUS
203	Demand	-	-	-	-	-	
204	Commodity	-	-	-	-	-	
205	Total Miscellaneous Sales	1,646	498	329	164	655	
206	<u>Total Sales And Advertising</u>						
207	Customer	1,033,421	312,799	206,314	102,863	411,445	
208	Demand	-	-	-	-	-	
209	Commodity	-	-	-	-	-	
210	Total Sales And Advertising	1,033,421	312,799	206,314	102,863	411,445	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
211	(a)						
212	Administrative and General Expenses						
213	Administrative and General Salaries						
214	Customer	5,694,549	4,657,033	874,995	39,645	122,876	NONAGEXPCUS
215	Demand	1,381,760	792,950	309,332	27,538	251,941	DEM
216	Commodity	10,214	4,645	1,923	182	3,464	COM
217	Total Administrative and General Salaries	7,086,523	5,454,628	1,186,249	67,365	378,281	
218	Office Supplies and Equipment						
219	Customer	9,385,804	7,675,761	1,442,174	65,343	202,526	NONAGEXPCUS
220	Demand	2,277,428	1,306,946	509,843	45,388	415,251	DEM
221	Commodity	16,834	7,656	3,169	300	5,709	COM
222	Total Office Supplies and Equipment	11,680,066	8,990,363	1,955,186	111,032	623,486	
223	Administrative Expenses Transferred						
224	Customer	(422,106)	(345,201)	(64,859)	(2,939)	(9,108)	NONAGEXPCUS
225	Demand	(102,422)	(58,777)	(22,929)	(2,041)	(18,675)	DEM
226	Commodity	(757)	(344)	(143)	(14)	(257)	COM
227	Total Administrative Expenses Transferred	(525,286)	(404,322)	(87,930)	(4,993)	(28,040)	
228	Outside Services Employed						
229	Customer	2,588,275	2,116,705	397,701	18,019	55,850	NONAGEXPCUS
230	Demand	628,035	360,410	140,597	12,517	114,512	DEM
231	Commodity	4,642	2,111	874	83	1,574	COM
232	Outside Services Employed	3,220,952	2,479,226	539,172	30,619	171,935	
233	Property Insurance						
234	Customer	17,403	14,440	2,676	69	219	TOTPLTCUS
235	Demand	6,897	3,958	1,544	137	1,257	DEM
236	Commodity	-	-	-	-	-	
237	Total Property Insurance	24,300	18,398	4,219	206	1,477	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
237	(a)						
238	Admin. & General Exp. (Continued)						
239	Injuries and Damages						
240	Customer	2,258,489	1,847,005	347,028	15,723	48,733	NONAGEXPCUS
241	Demand	548,014	314,488	122,683	10,922	99,921	DEM
242	Commodity	4,051	1,842	763	72	1,374	COM
243	Total Injuries and Damages	2,810,553	2,163,335	470,473	26,717	150,028	
244	Employee Pensions and Benefits						
245	Customer	17,850,292	14,598,065	2,742,783	124,272	385,172	NONAGEXPCUS
246	Demand	4,331,303	2,485,602	969,640	86,322	789,740	DEM
247	Commodity	32,016	14,560	6,027	571	10,857	COM
248	Total Employee Pensions and Benefits	22,213,611	17,098,227	3,718,450	211,164	1,185,769	
249	Franchise Requirements						
250	Customer	-	-	-	-	-	
251	Demand	-	-	-	-	-	
252	Commodity	-	-	-	-	-	
253	Total Franchise Requirements	-	-	-	-	-	
254	Regulatory Commission Expense						
255	Customer	2,086,143	1,422,884	534,395	46,260	82,604	TOTREVCUS
256	Demand	-	-	-	-	-	
257	Commodity	-	-	-	-	-	
258	Total Regulatory Commission Expense	2,086,143	1,422,884	534,395	46,260	82,604	
259	Miscellaneous General Expense						
260	Customer	1,734,361	1,418,369	266,493	12,074	37,424	NONAGEXPCUS
261	Demand	420,836	241,505	94,212	8,387	76,732	DEM
262	Commodity	3,111	1,415	586	55	1,055	COM
	Total Miscellaneous General Expense	2,158,307	1,661,289	361,290	20,517	115,211	

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LINE ACCT.	DESCRIPTION	Total	Residential	Small General	Large General	Large Volume	Allocation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
263	<u>Admin. & General Exp. (Continued)</u>						
264	Rents						
265	Customer	530,217	437,330	83,235	2,280	7,372 DISPLTCUS	
266	Demand	229,967	131,971	51,482	4,583	41,931 DEM	
267	Commodity	-	-	-	-	-	
268	Total Rents	760,184	569,301	134,718	6,863	49,302	
269	Maintenance of General Plant						
270	Customer	1,391,105	1,189,762	190,574	2,922	7,848 GENPLTCUS	
271	Demand	244,825	140,497	54,808	4,879	44,640 DEM	
272	Commodity	-	-	-	-	-	
273	Total Maintenance of General Plant	1,635,930	1,330,259	245,382	7,801	52,488	
274	<u>Total Administrative & General Expenses</u>						
275	Customer	43,114,532	35,032,154	6,817,194	323,669	941,516	
276	Demand	9,966,641	5,719,549	2,231,211	198,632	1,817,249	
277	Commodity	70,110	31,884	13,199	1,250	23,776	
278	Total Administrative & General Expenses	53,151,283	40,783,587	9,061,604	523,551	2,782,541	
279	<u>Depreciation and Amortization Expense</u>						
280	Organization						
281	Customer	-	-	-	-	-	
282	Demand	-	-	-	-	-	
283	Commodity	-	-	-	-	-	
284	Total Organization	-	-	-	-	-	
285	Franchises and Consents						
286	Customer	-	-	-	-	-	
287	Demand	-	-	-	-	-	
288	Commodity	-	-	-	-	-	
289	Total Franchises and Consents	-	-	-	-	-	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
290	(a)						
291	Depr. and Amort. Exp. (Continued)						
292	Miscellaneous Intangible						
293	Customer	-	-	-	-	-	
294	Demand	-	-	-	-	-	
295	Commodity	-	-	-	-	-	
296	Total Miscellaneous Intangible	-	-	-	-	-	
297	Land and Land Rights						
298	Customer	16,565	8,287	7,252	1,021	5	376-379CUS
299	Demand	28,341	16,264	6,345	565	5,168	DEM
300	Commodity	-	-	-	-	-	
301	Total Land and Land Rights	44,906	24,551	13,597	1,586	5,172	
302	Structures						
303	Customer	47,297	23,660	20,707	2,915	14	376-379CUS
304	Demand	80,921	46,438	18,116	1,613	14,755	DEM
305	Commodity	-	-	-	-	-	
306	Total Structures	128,218	70,098	38,823	4,528	14,769	
307	Mains						
308	Customer	3,453,628	3,022,573	425,564	2,063	3,429	CUS
309	Demand	5,537,093	3,177,567	1,239,577	110,353	1,009,596	DEM
310	Commodity	-	-	-	-	-	
311	Total Mains	8,990,721	6,200,141	1,665,141	112,415	1,013,024	
312	Meas. & Reg. Station Equip.- General						
313	Customer	-	-	-	-	-	
314	Demand	350,583	201,189	78,484	6,987	63,923	DEM
315	Commodity	-	-	-	-	-	
	Total Meas. & Reg. Station Equip. - General	350,583	201,189	78,484	6,987	63,923	

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316	(a)						
317	Depr. and Amort. Exp. (Continued)						
318	Meas. & Reg. Station Equip.- City Gate						
319	Customer	-	-	-	-	-	
320	Demand	70,262	40,321	15,729	1,400	12,811	DEM
321	Commodity	-	-	-	-	-	
322	Total Meas. & Reg. Station Equip. - City Gate	70,262	40,321	15,729	1,400	12,811	
323	Services						
324	Customer	10,655,167	9,307,621	1,310,469	10,648	26,429	SERCUS
325	Demand	-	-	-	-	-	
326	Commodity	-	-	-	-	-	
327	Total Services	10,655,167	9,307,621	1,310,469	10,648	26,429	
328	Meters						
329	Customer	940,837	477,238	434,609	3,541	25,450	METCUS
330	Demand	-	-	-	-	-	
331	Commodity	-	-	-	-	-	
332	Total Meters	940,837	477,238	434,609	3,541	25,450	
333	Meter Installations						
334	Customer	2,190,649	1,552,636	437,208	45,556	155,249	METINCUS
335	Demand	-	-	-	-	-	
336	Commodity	-	-	-	-	-	
337	Total Meter Installations	2,190,649	1,552,636	437,208	45,556	155,249	
338	House Regulators						
339	Customer	307,386	209,841	80,823	3,779	12,943	REGCUS
340	Demand	-	-	-	-	-	
341	Commodity	-	-	-	-	-	
342	House Regulators	307,386	209,841	80,823	3,779	12,943	

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342	(a)						
343	Depr. and Amort. Exp. (Continued)						
344	Electronic Gas Measuring						
345	Customer	12,652	-	-	-	12,652	LVCUS
346	Demand	-	-	-	-	-	
347	Commodity	-	-	-	-	-	
348	Total Electronic Gas Measuring	12,652	-	-	-	12,652	
349	Other Property - Customer Premises						
350	Customer	-	-	-	-	-	
351	Demand	-	-	-	-	-	
352	Commodity	-	-	-	-	-	
353	Total Other Property - Customer Premises	-	-	-	-	-	
354	Other Equipment						
355	Customer	-	-	-	-	-	
356	Demand	-	-	-	-	-	
357	Commodity	-	-	-	-	-	
358	Total Other Equipment	-	-	-	-	-	
359	Structures & Improvements						
360	Customer	110,196	90,891	17,299	474	1,532	DISPLTCUS
361	Demand	47,794	27,428	10,700	953	8,714	DEM
362	Commodity	-	-	-	-	-	
363	Total Structures & Improvements	157,990	118,318	27,999	1,426	10,247	
364	Office Furniture & Equipment						
365	Customer	529,722	436,921	83,158	2,278	7,365	DISPLTCUS
366	Demand	229,752	131,848	51,434	4,579	41,891	DEM
367	Commodity	-	-	-	-	-	
	Total Office Furniture & Equipment	759,474	568,769	134,592	6,857	49,256	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
368	(a)						
369	392 <u>Depr. and Amort. Exp. (Continued)</u>						
370	Transportation Equipment						
371	Customer	-	-	-	-	-	
372	Demand	-	-	-	-	-	
373	Commodity	-	-	-	-	-	
374	Total Transportation Equipment	-	-	-	-	-	
375	393 Stores Equipment						
376	Customer	12,367	10,201	1,941	53	172	DISPLTCUS
377	Demand	5,364	3,078	1,201	107	978	DEM
378	Commodity	-	-	-	-	-	
379	Total Stores Equipment	17,731	13,279	3,142	160	1,150	
380	394 Tools						
381	Customer	197,961	163,281	31,077	851	2,752	DISPLTCUS
382	Demand	85,860	49,272	19,221	1,711	15,655	DEM
383	Commodity	-	-	-	-	-	
384	Total Tools	283,821	212,553	50,298	2,562	18,407	
385	395 Laboratory Equipment						
386	Customer	-	-	-	-	-	
387	Demand	-	-	-	-	-	
388	Commodity	-	-	-	-	-	
389	Total Laboratory Equipment	-	-	-	-	-	
390	396 Power Operated Equipment						
391	Customer	-	-	-	-	-	
392	Demand	-	-	-	-	-	
393	Commodity	-	-	-	-	-	
394	Total Power Operated Equipment	-	-	-	-	-	

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394	(a)						
395	397.1 <u>Depr. and Amort. Exp. (Continued)</u>						
396	Communication Equipment -AMR						
397	Customer	1,913,901	1,676,687	236,070	1,144	-	NONLVCUS
398	Demand	-	-	-	-	-	-
399	Commodity	-	-	-	-	-	-
400	Total Communication Equipment -AMR	1,913,901	1,676,687	236,070	1,144	-	-
401	397.0 <u>Communication Equipment</u>						
402	Customer	166,257	137,131	26,100	715	2,312	DISPLTCUS
403	Demand	72,109	41,381	16,143	1,437	13,148	DEM
404	Commodity	-	-	-	-	-	-
405	Total Communication Equipment	238,366	178,512	42,243	2,152	15,459	-
406	398 <u>Miscellaneous General Plant</u>						
407	Customer	12,536	10,721	1,717	26	71	GENPLTCUS
408	Demand	5,437	3,120	1,217	108	991	DEM
409	Commodity	-	-	-	-	-	-
410	Total Miscellaneous General Plant	17,973	13,842	2,935	135	1,062	-
411	410 <u>Amortization - SLRP</u>						
412	Customer	834,603	729,332	102,686	766	1,819	SLRPCUS
413	Demand	246,575	141,502	55,200	4,914	44,959	DEM
414	Commodity	-	-	-	-	-	-
415	Total Amortization - SLRP	1,081,178	870,834	157,887	5,680	46,777	-
416	415 <u>Amortization - Software (Account 303)</u>						
417	Customer	1,725,798	1,428,665	267,505	7,045	22,582	CUS
418	Demand	119,362	68,498	26,721	2,379	21,764	DEM
419	Commodity	-	-	-	-	-	-
420	Amortization - Software	1,845,160	1,497,164	294,226	9,424	44,346	-

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LINE ACCT.	DESCRIPTION	Total	Residential	Small General	Large General	Large Volume	Allocation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
420	<u>Depr. and Amort. Exp. (Continued)</u>						
421	<u>Amortization - Infinity Software</u>						
422	Customer	142,020	117,569	22,014	580	1,858 NONINTCUS	
423	Demand	57,972	33,268	12,978	1,155	10,570 DEM	
424	Commodity	-	-	-	-	-	
425	Total Amortization - Infinity Software	199,992	150,837	34,992	1,735	12,428	
426	<u>Amortization - Net Cost of Removal</u>						
427	Customer	121,789	101,050	18,723	480	1,535 TOTPLTCUS	
428	Demand	48,263	27,697	10,805	962	8,800 DEM	
429	Commodity	-	-	-	-	-	
430	Amortization - Net Cost of Removal	170,052	128,747	29,528	1,442	10,335	
431	<u>Amortization - Cold Weather Rule</u>						
432	Customer	-	-	-	-	-	
433	Demand	-	-	-	-	-	
434	Commodity	-	-	-	-	-	
435	Amortization - Cold Weather Rule	-	-	-	-	-	
436	<u>Total Depreciation and Amort. Expense</u>						
437	Customer	23,391,329	19,504,305	3,524,920	83,935	278,169	
438	Demand	6,985,690	4,008,873	1,563,872	139,223	1,273,723	
439	Commodity	-	-	-	-	-	
440	Total Depreciation and Amortization Expense	30,377,019	23,513,178	5,088,792	223,158	1,551,892	
441	<u>Taxes Other Than Income</u>						
442	<u>Payroll</u>						
443	Customer	2,169,450	1,769,742	337,113	15,564	47,031 NTOTIEXPCUS	
444	Demand	516,722	296,531	115,677	10,298	94,215 DEM	
445	Commodity	3,750	1,705	706	67	1,272 COM	
446	Total Payroll Taxes	2,689,921	2,067,978	453,496	25,929	142,518	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
447	(a)						
448	Taxes Other Than Income (Continued)						
449	Ad Valorem Taxes						
450	Customer	6,443,337	5,346,148	990,576	25,409	81,204	TPLTCUS
451	Demand	2,553,395	1,465,315	571,623	50,888	465,569	DEM
452	Commodity	-	-	-	-	-	
453	Total Ad Valorem Taxes	8,996,732	6,811,463	1,562,199	76,297	546,773	
454	Gross Receipts						
455	Customer	-	-	-	-	-	
456	Demand	-	-	-	-	-	
457	Commodity	-	-	-	-	-	
458	Total Revenue Related Taxes	-	-	-	-	-	
459	Other						
460	Customer	241,982	197,399	37,602	1,736	5,246	NTOTIEXPCUS
461	Demand	57,636	33,075	12,903	1,149	10,509	DEM
462	Commodity	418	190	79	7	142	COM
463	Total Other	300,036	230,664	50,583	2,892	15,897	
464	Total Taxes Other Than Income						
465	Customer	8,854,769	7,313,289	1,365,291	42,708	133,482	
466	Demand	3,127,752	1,794,921	700,203	62,335	570,293	
467	Commodity	4,168	1,896	785	74	1,413	
468	Total Taxes Other Than Income	11,986,689	9,110,105	2,066,279	105,118	705,188	
469	Interest on Customer Deposits						
470	Customer	146,575	33,285	108,754	4,218	318	INTCUS
471	Demand	-	-	-	-	-	
472	Commodity	-	-	-	-	-	
473	Total Interest on Customer Deposits	146,575	33,285	108,754	4,218	318	

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LINE ACCT.	DESCRIPTION	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)	Allocation Factor (g)
473	Required Return						
474	Customer	30,166,594	24,797,016	4,751,633	139,496	478,449	RBCUS
475	Demand	20,852,189	12,329,050	4,751,515	418,682	3,352,942	RBDEM
476	Commodity	3,103	1,411	584	55	1,052	COM
477	Total Required Return	51,021,886	37,127,478	9,503,732	558,233	3,832,443	
478	Income Taxes						
479	Customer	12,034,541	9,892,423	1,895,597	55,650	190,871	RBCUS
480	Demand	8,318,689	4,918,502	1,895,550	167,028	1,337,609	RBDEM
481	Commodity	1,238	563	233	22	420	COM
482	Total Income Taxes	20,354,468	14,811,488	3,791,381	222,699	1,528,900	
483	Total Cost of Service Before						
484	Revenue Credits						
485	Customer	162,047,352	132,458,406	25,345,560	1,037,272	3,206,114	
486	Demand	58,699,773	34,193,277	13,257,636	1,174,212	10,074,648	
487	Commodity	200,097	91,000	37,671	3,569	67,858	
488	Total Cost of Service Before Revenue Credits	220,947,223	166,742,683	38,640,867	2,215,053	13,348,620	

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Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
1	Customer Cost Factors					
2						
3	Total Customers	500,527	438,055	61,676	299	497
4	Total Customers Factor (CUS)	1.00000	0.87519	0.12322	0.00060	0.00099
5						
6	Services Weighting		1.00000	1.00000	1.67646	2.50319
7	Weighted Customers	501,476	438,055	61,676	501	1,244
8	Weighted Services Factor (SERCUS)	1.00000	0.87353	0.12299	0.00100	0.00248
9						
10	Meters Weighting		1.00000	6.46809	10.87234	47.01064
11	Weighted Customers	863,591	438,055	398,926	3,250	23,360
12	Weighted Meters Factor (METCUS)	1.00000	0.50725	0.46194	0.00376	0.02705
13						
14	Meter Installations Weighting		1.00000	2.00000	42.99854	88.14634
15	Weighted Customers	618,061	438,055	123,352	12,853	43,801
16	Weighted Meter Installation Factor (METINCUS)	1.00000	0.70876	0.19958	0.02080	0.07087
17						
18	Regulators Weighting		1.00000	2.73562	26.38956	54.37409
19	Weighted Customers	641,685	438,055	168,722	7,888	27,019
20	Weighted Regulators Factor (REGCUS)	1.00000	0.68266	0.26294	0.01229	0.04211
21						
22	Meters and Regulators Weighting		1.00000	3.73457	26.75348	63.17702
23	Weighted Customers	707,779	438,055	230,333	7,997	31,394
24	Weighted Meters & Regulator Factor (METREGCUS)	1.00000	0.61891	0.32543	0.01130	0.04436
25						
26	Non-Large Volume Service Customers	500,030	438,055	61,676	299	0
27	Non-Large Volume Customer Factor (NONLVCUS)	1.00000	0.87606	0.12334	0.00060	0.00000

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Allocation Factors

Line	Description	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
28	Customer Cost Factors (Continued)					
29						
30	Large Volume Service Customers	497	-	-	-	497
31	Large Volume Customer Factor (LVVCUS)	1.00000	0.00000	0.00000	0.00000	1.00000
32						
33	Large General Service and Large Volume Service Customers	796	-	-	299	497
34	Large Gen. Svc. & Large Vol. Svc. Factor (LGLVVCUS)	1.00000	0.00000	0.00000	0.37560	0.62440
35						
36	Nonintangible Plant Customer Cost	650,312,534	538,347,630	100,800,790	2,654,795	8,509,319
37	Nonintangible Plant Factor (NONINTVCUS)	1.00000	0.82783	0.15500	0.00408	0.01308
38						
39	Distribution Plant Customer Costs	585,896,077	483,254,567	91,976,092	2,519,510	8,145,908
40	Distribution Plant Factor (DISPLVCUS)	1.00000	0.82481	0.15698	0.00430	0.01390
41						
42	General Plant Customer Costs	64,416,457	55,093,063	8,824,698	135,285	363,411
43	General Plant Factor (GENPLVCUS)	1.00000	0.85526	0.13699	0.00210	0.00564
44						
45	Total Revenue (margin plus the cost of gas)	640,411,866	436,802,196	164,050,470	14,201,198	25,358,001
46	Total Revenue Factor (TOTREVCUS)	1.00000	0.68206	0.25616	0.02218	0.03960
47						
48	Total Residential Revenue	436,802,196	436,802,196	-	-	-
49	Total Residential Revenue Factor (RESREVCUS)	1.00000	1.00000	0.00000	0.00000	0.00000
50						
51	Mains Customer Cost Factor	0.54407	0.47616	0.06704	0.00032	0.00054
52	Services Customer Cost Factor	0.45593	0.39827	0.05607	0.00046	0.00113
53	Mains & Services Factor (MNSVCCUS)	1.00000	0.87443	0.12312	0.00078	0.00167

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Allocation Factors

Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
54	Customer Cost Factors (Continued)					
55						
56	Customer Deposits	4,559,511	783,188	3,625,119	140,616	10,588
57	Customer Deposit Factor (DEPCUS)	1.00000	0.17177	0.79507	0.03084	0.00232
58						
59	Interest on Customer Deposits	146,575	33,285	108,754	4,218	318
60	Interest on Customer Deposits Factor (INTCUS)	1.00000	0.22709	0.74197	0.02878	0.00217
61						
62	Total Plant Customer Costs	677,338,399	561,999,347	104,131,642	2,671,008	8,536,403
63	Total Plant Factor (TPLTCUS)	1.00000	0.82972	0.15374	0.00394	0.01260
64						
65	Net Plant Customer Costs	413,678,006	338,199,467	67,536,029	1,901,211	6,041,299
66	Net Plant Factor (NETPLTCUS)	1.00000	0.81754	0.16326	0.00460	0.01460
67						
68	Account 376-379 Customer Costs	288,863,102	144,503,282	126,467,503	17,806,019	86,298
69	Account 376-379 Factor (376-379CUS)	1.00000	0.50025	0.43781	0.06164	0.00030
70						
71	Account 871-879 Customer Costs	11,665,449	8,037,298	2,978,148	138,970	511,034
72	Account 871-879 Factor (871-879CUS)	1.00000	0.68898	0.25530	0.01191	0.04381
73						
74	Account 887-893 Customer Costs	5,223,417	4,262,627	680,169	101,888	178,733
75	Account 887-893 Factor (887-893CUS)	1.00000	0.81606	0.13022	0.01951	0.03422
76						
77	Service Orders, Pay Agreements, and Bills	6,469,096	5,629,387	819,122	8,642	11,945
78	Account 903 Factor (903CUS)	1.00000	0.87020	0.12662	0.00134	0.00185
79						
80	Uncollectibles Expense	9,441,955	8,661,922	776,539	3,494	-
81	Account 904 Factor (904CUS)	1.00000	0.91739	0.08224	0.00037	0.00000

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Allocation Factors

Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
82	Customer Cost Factors (Continued)					
83						
84	Accounts 902-904 Customer Costs	23,535,489	20,930,611	2,558,062	21,610	25,206
85	Accounts 902-904 Factor (902-904CUS)	1.00000	0.88932	0.10869	0.00092	0.00107
86						
87	Account 912 Customer Costs	1,026,962	308,088	205,392	102,696	410,785
88	Account 912 Factor (912CUS)	1.00000	0.30000	0.20000	0.10000	0.40000
89						
90	Accounts 912 and 913 Customer Costs	1,031,775	312,301	205,985	102,699	410,789
91	Accounts 912 and 913 Factor (912-913CUS)	1.00000	0.30268	0.19964	0.09954	0.39814
92						
93	Non-Admin.& Gen. (Non-TOTI) Op. Exp. Customer Costs (1)	67,730,342	55,390,239	10,407,092	471,531	1,461,479
94	Non-A&G Op. Exp. Cost Factor (NONAGEXPCUS)	1.00000	0.81781	0.15365	0.00696	0.02158
95						
96	Operating Expense Customer Costs (1)	119,699,643	97,735,681	18,589,576	837,908	2,536,477
97	Operating Expense Factor (OPEXP)	1.00000	0.81651	0.15530	0.00700	0.02119
98						
99	Operating Expenses (Non-TOTI) Customer Costs (1)	110,844,874	90,422,393	17,224,286	795,200	2,402,995
100	Non-TOTI Operating Exp. Factor (NTOTIEXPCUS)	1.00000	0.81576	0.15539	0.00717	0.02168
101						
102	Customer-Related SLRP Amortization - Mains	169,161	148,048	20,844	101	168
103	Customer-Related SLRP Amortization - Services	665,441	581,283	81,842	665	1,651
104	Total Customer-Related SLRP Amortization	834,602	729,331	102,686	766	1,819
105	SLRP Factor (SLRPCUS)	1.00000	0.87387	0.12304	0.00092	0.00218
106						
107	Rate Base Customer Costs	357,678,369	294,012,526	56,339,016	1,653,967	5,672,861
108	Rate Base Customer Factor (RBCUS)	1.00000	0.82200	0.15751	0.00462	0.01586

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Line	Description (a)	Total (b)	Residential (c)	Small General Service (d)	Large General Service (e)	Large Volume Service (f)
109						
110	Demand Cost Factors					
111						
112	Peak Demand Factor (DEM)	1.00000	0.57387	0.22387	0.01993	0.18233
113						
114	Gas Inventory Factor (GSINVDEM)	1.00000	0.62084	0.23467	0.02033	0.12416
115						
116	Rate Base Demand Costs	247,239,618	146,182,715	56,337,619	4,964,222	39,755,062
117	Rate Base Factor (RBDEM)	1.00000	0.59126	0.22787	0.02008	0.16080
118						
119	Commodity Cost Factor					
120						
121	Annual Distribution Volumes (Ccf)	777,199,448	353,453,768	146,317,231	13,861,038	263,567,412
122	Commodity Factor (COM)	1.00000	0.45478	0.18826	0.01783	0.33912

(1) "Operating Expenses," as used in this study, are the sum of the following expense categories: Operations and Maintenance, Customer Accounts, Customer Service, Sales and Advertising, Administrative and General, Depreciation and Amortization, and Taxes Other Than Income. As noted, certain "Operating Expense" factors necessarily exclude Taxes Other Than Income to avoid circularity, and others exclude Administrative and General Expenses.