

SCHEDULE 9.11

EGNB 2017 Budget COS Model

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	0	0	0	0	0	0
Other Intangible Plant	402	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0	0	0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	403-419	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0	0	0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	440-459	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0	0	0	0	0	0	0
D. TRANSMISSION PLANT								
460-469		0	0	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	470	564,250	67,858	118,697	131,037	76,838	169,821	0
Structures and Improvements	472	0	0	0	0	0	0	0
Services	473	68,046,578	40,424,695	19,799,513	3,693,974	2,317,434	1,707,266	103,696
Regulators and Meter Installations	474	0	0	0	0	0	0	0
Mains-PL	475	80,122,521	37,569,185	23,594,800	12,346,314	6,538,647	0	73,575
Mains-ST	475	49,808,843	0	11,910,205	13,148,483	7,710,051	17,040,104	0
Compressor Equipment	476	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	16,372,546	1,968,996	3,444,152	3,802,233	2,229,566	4,927,599	0
Meters	478	23,801,511	5,937,406	13,424,274	2,775,027	723,197	871,300	70,307
Other Distribution Equipment	479	0	0	0	0	0	0	0
Development O&M	479	<u>114,901,733</u>	<u>41,379,204</u>	<u>34,796,269</u>	<u>17,278,402</u>	<u>9,432,050</u>	<u>11,896,641</u>	<u>119,167</u>
Subtotal - DISTRIBUTION PLANT	470-479	353,617,982	127,347,344	107,087,909	53,175,470	29,027,783	36,612,731	366,746
F. GENERAL PLANT								
Land and Land Rights	480	0	0	0	0	0	0	0
Structures and Improvements	482	208,700	75,476	54,448	30,345	19,035	28,732	664
Office Furniture and Equipment	483	348,429	126,008	90,902	50,662	31,780	47,969	1,109
Transportation Equipment	484	1,986,713	718,488	518,313	288,869	181,205	273,515	6,323
Heavy Work Equipment	485	0	0	0	0	0	0	0
Tools & Work Equipment	486	2,152,260	778,358	561,502	312,940	196,305	296,306	6,849
Equipment on Customers' Premises	487	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	0	0	0	0	0	0
Computer Hardware & Software	490	4,494,669	1,625,482	1,172,612	653,527	409,953	618,791	14,304
Other General Equipment	489	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	9,190,772	3,323,812	2,397,776	1,336,343	838,278	1,265,314	29,249
TOTAL UTILITY PLANT		362,808,753	130,671,156	109,485,684	54,511,813	29,866,061	37,878,045	395,995
II. DEPRECIATION RESERVE								
Intangible Plant		0	0	0	0	0	0	0
Production Plant		0	0	0	0	0	0	0
Local Storage Plant		0	0	0	0	0	0	0
Transmission Plant		0	0	0	0	0	0	0
Mains-PL		20,624,498	9,670,759	6,073,585	3,178,089	1,683,126	0	18,939
Mains-ST		11,391,593	0	2,723,938	3,007,140	1,763,337	3,897,178	0
Development O&M		28,918,588	10,414,361	8,757,561	4,348,646	2,373,868	2,994,159	29,992
Services		18,763,461	11,146,882	5,459,604	1,018,592	639,019	470,769	28,594
Meters		5,584,923	1,393,187	3,149,949	651,148	169,695	204,447	16,497
Distr Other		6,788,579	2,450,190	2,056,364	1,018,478	555,780	700,710	7,057

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2017 COS Budget
Rate Classes**

		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
67	General Plant	<u>5,788,882</u>	<u>2,093,530</u>	<u>1,510,258</u>	<u>841,707</u>	<u>527,996</u>	<u>796,968</u>	<u>18,423</u>
68	TOTAL - DEPRECIATION RESERVE	97,860,523	37,168,909	29,731,259	14,063,801	7,712,822	9,064,231	119,502
70	III. OTHER RATE BASE ITEMS							
71	Gas Storage Inventory	0	0	0	0	0	0	0
72	CWIP	0	0	0	0	0	0	0
73	Customer Deposits	0	0	0	0	0	0	0
74	Franchise fee	125,000	45,116	37,864	18,754	10,234	12,902	130
75	Deferred development costs	0	0	0	0	0	0	0
76	Deferred carrying costs	0	0	0	0	0	0	0
77	Deferred equity offering costs	0	0	0	0	0	0	0
78	Term deposit	2,969,136	1,071,645	899,396	445,454	243,083	306,471	3,087
79	Deferral account	0	0	0	0	0	0	0
80	Total - OTHER RATE BASE ITEMS	3,094,136	1,116,761	937,261	464,207	253,317	319,373	3,217
81								
82	IV. TOTAL RATE BASE (Excl. Working Ca	<u>268,042,366</u>	<u>94,619,008</u>	<u>80,691,686</u>	<u>40,912,220</u>	<u>22,406,556</u>	<u>29,133,187</u>	<u>279,709</u>
83	Working Capital	131 <u>1,557,965</u>	<u>500,769</u>	<u>421,681</u>	<u>257,419</u>	<u>157,712</u>	<u>214,620</u>	<u>5,763</u>
84								
85	V. TOTAL RATE BASE	<u>269,600,330</u>	<u>95,119,777</u>	<u>81,113,367</u>	<u>41,169,639</u>	<u>22,564,268</u>	<u>29,347,807</u>	<u>285,473</u>
86								
87	I. OPERATION & MAINTENANCE EXPEN							
88	A. PRODUCTION EXPENSES							
89	1. Manufactured Gas Production							
90	Operation Supv and Engineering	610 0	0	0	0	0	0	0
91	Gas Wells	614 0	0	0	0	0	0	0
92	Other Gas Production	619 0	0	0	0	0	0	0
93	Subtotal - Production	610-619 0	0	0	0	0	0	0
94	Supervision	810 0	0	0	0	0	0	0
95	Gas Production Maintenance	814 0	0	0	0	0	0	0
96	Subtotal - O&M Accounts 617-618	810-819 0	0	0	0	0	0	0
97	Subtotal - Manufactured Gas Production	610-819 0	0	0	0	0	0	0
98								
99	Gas Supply Expenses							
100	Natural Gas Purchases	623 0	0	0	0	0	0	0
101	Gas Supply Operation	624 140,923	56,151	39,457	17,637	9,484	18,048	146
102	Natural Gas W/D from Storage	627-628 0	0	0	0	0	0	0
103	Gas Used for Other Util Operations	629 0	0	0	0	0	0	0
104	Other Gas Supply Expenses	0	0	0	0	0	0	0
105	Subtotal - PRODUCTION EXPENSES	623-629 140,923	56,151	39,457	17,637	9,484	18,048	146
106								
107	B. NATURAL GAS STORAGE, TERMINAL							
108	Storage Operation & Maintenance	640-859 0	0	0	0	0	0	0
109	Subtotal - NATURAL GAS STORAGE	640-859 0	0	0	0	0	0	0
110								
111	C. TRANSMISSION EXPENSES	660-869 1,794,114	215,764	377,412	416,651	244,317	539,969	0
112								
113	D. DISTRIBUTION EXPENSES							
114	Supervision	670-870 1,065,434	384,297	322,884	160,009	87,323	109,814	1,108
115	Load Dispatching	671 0	0	0	0	0	0	0
116	Meter and Regulator Work	673-878 0	0	0	0	0	0	0
117	Service Work	674 0	0	0	0	0	0	0
118	Mains and Services	675-875 148,450	58,482	41,469	21,887	12,422	14,057	133
119	Compressor Equipment	676-876 0	0	0	0	0	0	0
120	Measuring and Regulation	677-877 1,100,179	132,310	231,435	255,497	149,819	331,118	0
121	Other Distribution Equipment	679-879 0	0	0	0	0	0	0

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Description	Code	Dollars						
122 Structures and Improvements	872	0	0	0	0	0	0	0
123 General Maintenance	884-889	2,925,494	1,057,995	763,231	425,368	266,830	402,759	9,310
124 Subtotal - DISTRIBUTION EXPENSES	670-889	<u>5,239,557</u>	<u>1,633,084</u>	<u>1,359,019</u>	<u>862,761</u>	<u>516,394</u>	<u>857,748</u>	<u>10,551</u>
125 Total - OPERATION & MAINTENANCE EXPENSES		<u>7,033,671</u>	<u>1,848,848</u>	<u>1,736,431</u>	<u>1,279,412</u>	<u>760,711</u>	<u>1,397,718</u>	<u>10,551</u>
II. SALES & MARKETING								
128 Supervision	700	372,351	134,094	112,761	55,992	30,566	38,552	386
129 Advertising - Natural Gas Promotion	701	693,438	249,726	209,997	104,276	56,923	71,797	719
130 Demonstration and Selling Exp	702	229,464	82,636	69,490	34,506	18,836	23,758	238
131 Revenue from Merchandising	703	0	0	0	0	0	0	0
132 Expense of Merchandising	704	0	0	0	0	0	0	0
133 Advertising - Other	705	40,000	14,405	12,113	6,015	3,284	4,142	41
134 Other Sales Promotion	709	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,335,253	480,861	404,361	200,789	109,608	138,249	1,385
III. CUSTOMER SERVICE & INFORMATION								
138 Operatin Supervision	710	131,486	91,651	34,271	4,409	875	101	179
139 Customers' Contracts and Orders	711	0	0	0	0	0	0	0
140 Meter Reading	712	1,200	802	300	58	23	9	8
141 Customers' Billing and Accounting	713	1,181,969	763,495	285,493	36,726	72,892	8,411	14,952
142 Credit and Collection	714	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	277,546	45,531	81,793	75,666	32,315	40,896	1,345
144 Other Customer Accounting	719	0	0	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFORMATION		1,592,201	901,479	401,857	116,859	106,104	49,416	16,485
147 Total - CUSTOMER ACCOUNTS, SERVICE		2,927,454	1,382,339	806,219	317,649	215,713	187,665	17,869
IV. ADMINISTRATIVE & GENERAL EXPENSES								
151 Administrative & General	721	6,000	2,170	1,565	872	547	826	19
152 Special Services	722	982,744	355,406	256,388	142,892	89,635	135,297	3,128
153 Insurance	723	0	0	0	0	0	0	0
154 Injuries & Damages	724	0	0	0	0	0	0	0
155 Employee Pensions and Benefits	725	2,690,813	973,124	702,005	391,246	245,425	370,450	8,563
156 Other Admin & Gen Expenses	728	3,930,202	1,421,345	1,025,348	571,454	358,468	541,080	12,508
157 Admin & Gen Expenses Transferred	729	<u>(3,416,844)</u>	<u>(1,215,082)</u>	<u>(893,251)</u>	<u>(508,245)</u>	<u>(313,315)</u>	<u>(486,952)</u>	<u>(0)</u>
158 Subtotal - O&M Accounts 721-729		4,192,915	1,536,963	1,092,055	598,219	380,761	560,700	24,218
160 TOTAL - OPERATING EXPENSES (Excl [14,154,039	4,768,150	3,634,705	2,195,279	1,357,185	2,146,083	52,638
VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	0	0	0	0	0	0
164 Production Plant	403	0	0	0	0	0	0	0
165 Local Storage Plant	403	0	0	0	0	0	0	0
166 Transmission Plant	403	0	0	0	0	0	0	0
167 Mains-PL	404	1,638,447	768,262	482,496	252,473	133,711	0	1,505
168 Mains-ST	404	471,747	0	112,803	124,531	73,023	161,389	0
169 Development O&M	404	2,792,099	1,005,510	845,546	419,863	229,198	289,087	2,896
170 Services	404	1,227,723	729,358	357,231	66,648	41,812	30,803	1,871
171 Meters	404	1,843,205	459,797	1,039,585	214,900	56,005	67,474	5,445
172 Distr Other	404	461,998	166,378	139,909	69,473	37,925	47,834	479
173 General Plant	404	620,439	224,380	161,866	90,212	56,589	85,417	1,975
174 Amort Ltd-Term Elect/Gas Plant	404	129,868	46,769	39,329	19,529	10,661	13,446	135
175 Adjustment		0	0	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	9,185,527	3,400,454	3,178,765	1,257,630	638,923	695,451	14,304

Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes

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		TOTAL Class Allocation						
Account	Account	Total Allocated	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS
Description	Code	Dollars						
VII. TAXES OTHER THAN INCOME TAXE								
A. General Taxes								
Property Tax- Plant		1,240,850	506,342	347,196	208,126	113,079	65,168	941
Distribution Tax		0	0	0	0	0	0	0
Payroll related		0	0	0	0	0	0	0
Other taxes		0	0	0	0	0	0	0
Property Tax- Gas		0	0	0	0	0	0	0
Total Taxes Other Than Income Taxes	408	1,240,850	506,342	347,196	208,126	113,079	65,168	941
B. Franchise and Revenue Taxes								
Gross Receipts Tax		0	0	0	0	0	0	0
GRT- Uncoll Rider		0	0	0	0	0	0	0
Subtotal- Franchise and Gross Receipts T:		0	0	0	0	0	0	0
C. Income Tax Expense								
State Income Tax expense		0	0	0	0	0	0	0
Federal Income Tax expense		0	0	0	0	0	0	0
Subtotal- Income tax expense		0	0	0	0	0	0	0
Total- TAX EXPENSE		1,240,850	506,342	347,196	208,126	113,079	65,168	941
TOTAL EXPENSES		24,721,339	8,731,097	7,200,122	3,678,672	2,118,671	2,924,749	68,029
V. REVENUES at Present Rates								
Retail Revenue	520	44,042,769	7,225,106	12,979,500	12,007,240	5,127,887	6,489,585	213,451
Commercial Sales	521	0	0	0	0	0	0	0
Industrial Sales	522	0	0	0	0	0	0	0
Other Sales	529	175,513	28,792	51,724	47,850	20,435	25,861	851
Late Payment Penalties	560	303,000	95,137	127,464	53,907	16,553	9,925	15
Revenue from Service Work	561	219,091	35,941	64,567	59,730	25,509	32,282	1,062
Transportation Revenue	570	0	0	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	0	0	0	0	0	0
Other Revenue		17,416	2,857	5,132	4,748	2,028	2,566	84
Rent from Gas Ppty / Other Rev		<u>466,936</u>	<u>168,156</u>	<u>141,405</u>	<u>70,216</u>	<u>38,330</u>	<u>48,345</u>	<u>484</u>
Subtotal Gas Revenues, net		45,224,725	7,555,989	13,369,792	12,243,690	5,230,741	6,608,566	215,947
Non-Operating Income								
Non-Operating Income		0	0	0	0	0	0	0
Total Non-Oper Income		0	0	0	0	0	0	0
Total Revenue		45,224,725	7,555,989	13,369,792	12,243,690	5,230,741	6,608,566	215,947
Total Expenses		24,721,339	8,731,097	7,200,122	3,678,672	2,118,671	2,924,749	68,029
NET INCOME at Present Rates		<u>20,503,385</u>	<u>(1,175,107)</u>	<u>6,169,670</u>	<u>8,565,018</u>	<u>3,112,070</u>	<u>3,683,816</u>	<u>147,918</u>
Tariff Revenue Requirements		7.6%	-1.2%	7.6%	20.8%	13.8%	12.6%	51.8%
		45,207,309	7,553,132	13,364,659	12,238,942	5,228,713	6,606,000	215,863

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		TOTAL Class Allocation						
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Description	Code	Dollars						
SUMMARY								
Revenues								
Gas revenues		45,224,725	7,555,989	13,369,792	12,243,690	5,230,741	6,608,566	215,947
Non-operating income		0	0	0	0	0	0	0
Total revenues		45,224,725	7,555,989	13,369,792	12,243,690	5,230,741	6,608,566	215,947
Operating Expenses								
Production Expenses		140,923	56,151	39,457	17,637	9,484	18,048	146
Natural Gas Storage, Terminating & Proc.		0	0	0	0	0	0	0
Transmission Expenses		1,794,114	215,764	377,412	416,651	244,317	539,969	0
Distribution Expenses		5,239,557	1,633,084	1,359,019	862,761	516,394	857,748	10,551
Total Operating Expenses		7,174,593	1,904,999	1,775,888	1,297,049	770,195	1,415,765	10,697
Customer Accounts, Services, & Sales Exp		2,927,454	1,382,339	806,219	317,649	215,713	187,665	17,869
Administrative & General Expenses		4,192,915	1,536,963	1,092,055	598,219	380,761	560,700	24,218
Depreciation Expense		9,185,527	3,400,454	3,178,765	1,257,630	638,923	695,451	14,304
Taxes other than Income, GRT		1,240,850	506,342	347,196	208,126	113,079	65,168	941
Total Other Expenses		17,546,746	6,826,098	5,424,234	2,381,623	1,348,476	1,508,984	57,332
Income tax expense		0	0	0	0	0	0	0
Gross receipts tax expense		0	0	0	0	0	0	0
Total expenses		24,721,339	8,731,097	7,200,122	3,678,672	2,118,671	2,924,749	68,029
NET INCOME at Present Rates		20,503,385	(1,175,107)	6,169,670	8,565,018	3,112,070	3,683,816	147,918
Total Rate Base		269,600,330	95,119,777	81,113,367	41,169,639	22,564,268	29,347,807	285,473
Effective tax rate		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Effective GRT Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUE REQUIREMENTS								
Target ROR		7.60%	7.60%	7.60%	7.60%	7.60%	7.60%	7.60%
Using Target for System Rate Base		269,600,330	95,119,777	81,113,367	41,169,639	22,564,268	29,347,807	285,473
Operating expenses		14,294,962	4,824,301	3,674,162	2,212,916	1,366,669	2,164,130	52,784
Depreciation expense		9,185,527	3,400,454	3,178,765	1,257,630	638,923	695,451	14,304
Additional Bad Debt expense		0	0	0	0	0	0	0
Taxes other than Income, GRT		1,240,850	506,342	347,196	208,126	113,079	65,168	941
Operating expenses to recover		24,721,339	8,731,097	7,200,122	3,678,672	2,118,671	2,924,749	68,029
Target Return on Rate Base- After taxes		20,500,946	7,233,097	6,168,022	3,130,621	1,715,832	2,231,666	21,708
Income taxes to recover		0	0	0	0	0	0	0
Subtotal- Rev Req before GRT		45,222,285	15,964,194	13,368,144	6,809,293	3,834,503	5,156,415	89,737
GRT needed		0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		45,222,285	15,964,194	13,368,144	6,809,293	3,834,503	5,156,415	89,737

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Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	DIST	0	0	0	0	0
Other Intangible Plant	402	0	DIST	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0
B. PRODUCTION PLANT								
Production Plant	403-419	0	None	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0
C. STORAGE PLANT								
Storage Plant	440-459	0	None	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0
D. TRANSMISSION PLANT								
	460-469	0	TRANS	0	0	0	0	0
E. DISTRIBUTION PLANT								
Land and Land Rights	470	564,250	DIST	0	0	0	564,250	0
Structures and Improvements	472	0	DIST	0	0	0	0	0
Services	473	68,046,578	DIST	0	0	0	68,046,578	0
Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
Mains-PL	475	80,122,521	DIST	0	0	0	80,122,521	0
Mains-ST	475	49,808,843	DIST	0	0	0	49,808,843	0
Compressor Equipment	476	0	DIST	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	16,372,546	DIST	0	0	0	16,372,546	0
Meters	478	23,801,511	DIST	0	0	0	23,801,511	0
Other Distribution Equipment	479	0	DIST	0	0	0	0	0
Development O&M	479.1	114,901,733	PLANT	0	0	0	114,901,733	0
Subtotal - DISTRIBUTION PLANT	470-479	353,617,982		0	0	0	353,617,982	0
F. GENERAL PLANT								
Land and Land Rights	480	0	LABOR	0	0	0	0	0
Structures and Improvements	482	208,700	LABOR	0	0	0	125,220	83,480
Office Furniture and Equipment	483	348,429	LABOR	0	0	0	209,058	139,372
Transportation Equipment	484	1,986,713	LABOR	0	0	0	1,192,028	794,685
Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	2,152,260	LABOR	0	0	0	1,291,356	860,904
Equipment on Customers' Premises	487	0	LABOR	0	0	0	0	0
Communication Structures & Equip	488	0	LABOR	0	0	0	0	0
Computer Hardware & Software	490	4,494,669	LABOR	0	0	0	2,696,802	1,797,868
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	9,190,772		0	0	0	5,514,463	3,676,309
TOTAL UTILITY PLANT		362,808,753		0	0	0	359,132,445	3,676,309

Enbridge Gas New Brunswick
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Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
II. DEPRECIATION RESERVE								
Intangible Plant		0	DIST	0	0	0	0	0
Production Plant		0	None	0	0	0	0	0
Local Storage Plant		0	None	0	0	0	0	0
Transmission Plant		0	TRANS	0	0	0	0	0
Mains-PL		20,624,498	DIST	0	0	0	20,624,498	0
Mains-ST		11,391,593	DIST	0	0	0	11,391,593	0
Development O&M		28,918,588	PLANT	0	0	0	28,918,588	0
Services		18,763,461	DIST	0	0	0	18,763,461	0
Meters		5,584,923	DIST	0	0	0	5,584,923	0
Distr Other		6,788,579	DIST	0	0	0	6,788,579	0
General Plant		<u>5,788,882</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,473,329</u>	<u>2,315,553</u>
TOTAL - DEPRECIATION RESERVE		97,860,523		0	0	0	95,544,971	2,315,553
III. OTHER RATE BASE ITEMS								
Gas Storage Inventory		0	STOR	0	0	0	0	0
CWIP		0	PLANT	0	0	0	0	0
Customer Deposits		0	DIST	0	0	0	0	0
Franchise fee		125,000	DIST	0	0	0	125,000	0
Deferred development costs		0	STOR	0	0	0	0	0
Deferred carrying costs		0	PLANT	0	0	0	0	0
Deferred equity offering costs		0	PLANT	0	0	0	0	0
Term deposit		2,969,136	DIST	0	0	0	2,969,136	0
Deferral account		<u>0</u>	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		3,094,136		0	0	0	3,094,136	0
IV. TOTAL RATE BASE (Excl. Working Capital)								
Working Capital	131	<u>1,557,965</u>	O&MXGAS	0	0	0	915,926	642,039
V. TOTAL RATE BASE								
		<u>269,600,330</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>267,597,536</u>	<u>2,002,794</u>
I. OPERATION & MAINTENANCE EXPENSE								
A. PRODUCTION EXPENSES								
1. Manufactured Gas Production								
Operation Supv and Engineering	610	0	None	0	0	0	0	0
Gas Wells	614	0	None	0	0	0	0	0
Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0	0	0
Supervision	810	0	None	0	0	0	0	0
Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0
Gas Supply Expenses								
Natural Gas Purchases	623	0	SUPP	0	0	0	0	0
Gas Supply Operation	624	140,923	DIST	0	0	0	140,923	0
Natural Gas W/D from Storage	627-628	0	SUPP	0	0	0	0	0
Gas Used for Other Util Operations	629	0	SUPP	0	0	0	0	0
Other Gas Supply Expenses		<u>0</u>	SUPP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
105 Subtotal - PRODUCTION EXPENSES	623-629	140,923		0	0	0	140,923	0
B. NATURAL GAS STORAGE, TERMINALING & PROCESSIES								
108 Storage Operation & Maintenance	640-859	0	SUPP	0	0	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0
C. TRANSMISSION EXPENSES								
111 C. TRANSMISSION EXPENSES	660-869	1,794,114	DIST	0	0	0	1,794,114	0
D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,065,434	DIST	0	0	0	1,065,434	0
115 Load Dispatching	671	0	DIST	0	0	0	0	0
116 Meter and Regulator Work	673-878	0	DIST	0	0	0	0	0
117 Service Work	674	0	DIST	0	0	0	0	0
118 Mains and Services	675-875	148,450	DIST	0	0	0	148,450	0
119 Compressor Equipment	676-876	0	DIST	0	0	0	0	0
120 Measuring and Regulation	677-877	1,100,179	DIST	0	0	0	1,100,179	0
121 Other Distribution Equipment	679-879	0	DIST	0	0	0	0	0
122 Structures and Improvements	872	0	DIST_PT	0	0	0	0	0
123 General Maintenance	884-889	2,925,494	LABOR	0	0	0	1,755,296	1,170,198
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,239,557		0	0	0	4,069,359	1,170,198
125 Total - OPERATION & MAINTENANCE EXPENSES		7,033,671		0	0	0	5,863,473	1,170,198
II. SALES & MARKETING								
128 Supervision	700	372,351	ONSITE	0	0	0	0	372,351
129 Advertising - Natural Gas Promotion	701	693,438	ONSITE	0	0	0	0	693,438
130 Demonstration and Selling Exp	702	229,464	ONSITE	0	0	0	0	229,464
131 Revenue from Merchandising	703	0	ONSITE	0	0	0	0	0
132 Expense of Merchandising	704	0	ONSITE	0	0	0	0	0
133 Advertising - Other	705	40,000	ONSITE	0	0	0	0	40,000
134 Other Sales Promotion	709	0	ONSITE	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,335,253		0	0	0	0	1,335,253
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
138 Operatin Supervision	710	131,486	ONSITE	0	0	0	0	131,486
139 Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
140 Meter Reading	712	1,200	ONSITE	0	0	0	0	1,200
141 Customers' Billing and Accounting	713	1,181,969	ONSITE	0	0	0	0	1,181,969
142 Credit and Collection	714	0	ONSITE	0	0	0	0	0
143 Uncollectable Accounts	718	277,546	ONSITE	0	0	0	0	277,546
144 Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,592,201		0	0	0	0	1,592,201
147 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXP		2,927,454		0	0	0	0	2,927,454

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Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
IV. ADMINISTRATIVE & GENERAL EXPENSES								
151 Administrative & General	721	6,000	LABOR	0	0	0	3,600	2,400
152 Special Services	722	982,744	LABOR	0	0	0	589,646	393,098
153 Insurance	723	0	PLANT	0	0	0	0	0
154 Injuries & Damages	724	0	LABOR	0	0	0	0	0
155 Employee Pensions and Benefits	725	2,690,813	LABOR	0	0	0	1,614,488	1,076,325
156 Other Admin & Gen Expenses	728	3,930,202	LABOR	0	0	0	2,358,121	1,572,081
157 Admin & Gen Expenses Transferred	729	(3,416,844)	LABOR	0	0	0	(2,050,107)	(1,366,738)
158 Subtotal - O&M Accounts 721-729		4,192,915		0	0	0	2,515,749	1,677,166
160 TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas)		14,154,039		0	0	0	8,379,222	5,774,817
VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403.10	0	INTANG_PT	0	0	0	0	0
164 Production Plant	403.20	0	None	0	0	0	0	0
165 Local Storage Plant	403.30	0	None	0	0	0	0	0
166 Transmission Plant	403.40	0	TRANS	0	0	0	0	0
167 Mains-PL	403.51	1,638,447	DIST	0	0	0	1,638,447	0
168 Mains-ST	403.51	471,747	DIST	0	0	0	471,747	0
169 Development O&M	403.52	2,792,099	PLANT	0	0	0	2,792,099	0
170 Services	403.53	1,227,723	DIST	0	0	0	1,227,723	0
171 Meters	403.54	1,843,205	DIST	0	0	0	1,843,205	0
172 Distr Other	403.55	461,998	DIST	0	0	0	461,998	0
173 General Plant	403.60	620,439	LABOR	0	0	0	372,264	248,176
174 Amort Ltd-Term Elect/Gas Plant	404.00	129,868	PLANT	0	0	0	129,868	0
175 Adjustment		0	PLANT	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	9,185,527		0	0	0	8,937,352	248,176
VII. TAXES OTHER THAN INCOME TAXES								
A. General Taxes								
180 Property Tax- Plant		1,240,850	DIST	0	0	0	1,240,850	0
181 Distribution Tax		0	PLANT	0	0	0	0	0
182 Payroll related		0	LABOR	0	0	0	0	0
183 Other taxes		0	PLANT	0	0	0	0	0
184 Property Tax- Gas		0	STOR	0	0	0	0	0
185 Total Taxes Other Than Income Taxes	408	1,240,850		0	0	0	1,240,850	0
B. Franchise and Revenue Taxes								
188 Gross Receipts Tax		0	REVENUE	0	0	0	0	0
189 GRT- Uncoll Rider		0	None	0	0	0	0	0
190 Subtotal- Franchise and Gross Receipts Tax		0		0	0	0	0	0
C. Income Tax Expense								
193 State Income Tax expense		0	Pre-Tax	0	0	0	0	0
194 Federal Income Tax expense		0	Pre-Tax	0	0	0	0	0
195 Subtotal- Income tax expense		0		0	0	0	0	0
196 Total- TAX EXPENSE		1,240,850		0	0	0	1,240,850	0
198 TOTAL EXPENSES		24,721,339		0	0	0	18,698,346	6,022,993

Enbridge Gas New Brunswick
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Rate Classes
FUNCTIONALIZATION

1									
2									
3									
7									
8	Account	Account	Account	Allocation					
9	<u>Description</u>	<u>Code</u>	<u>Balance</u>	<u>Factor</u>	<u>SUPPLY</u>	<u>STORAGE</u>	<u>TRANSMISSION</u>	<u>DISTRIBUTION</u>	<u>ONSITE</u>
10									
11									
199									

Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes
FUNCTIONALIZATION

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
V. REVENUES at Present Rates								
Retail Revenue	520	44,042,769	RevReqxGas	0	0	0	38,009,747	6,033,022
Commercial Sales	521	0	RevReqxGas	0	0	0	0	0
Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
Other Sales	529	175,513	RevReqxGas	0	0	0	151,471	24,042
Late Payment Penalties	560	303,000	RevReqxGas	0	0	0	261,495	41,505
Revenue from Service Work	561	219,091	RevReqxGas	0	0	0	189,080	30,011
Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
Other Revenue		17,416	RevReqxGas	0	0	0	15,030	2,386
Rent from Gas Ppty / Other Rev		<u>466,936</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>466,936</u>	<u>0</u>
Subtotal Gas Revenues, net		45,224,725		0	0	0	39,093,759	6,130,966
Non-Operating Income		0	None	0	0	0	0	0
Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Non-Oper Income		0		0	0	0	0	0
Total Revenue		45,224,725		0	0	0	39,093,759	6,130,966
Total Expenses		24,721,339		0	0	0	18,698,346	6,022,993
NET INCOME at Present Rates		<u>20,503,385</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>20,395,412</u>	<u>107,973</u>

**Enbridge Gas New Brunswick
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Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
13 Franchises & Consents	401	0	CUST	0	0	0
14 Other Intangible Plant	402	0	DEMAND	0	0	0
15 Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0
17 B. PRODUCTION PLANT						
18 Production Plant	403-419	0	None	0	0	0
19 Subtotal - PRODUCTION PLANT	403-419	0		0	0	0
21 C. STORAGE PLANT						
22 Storage Plant	440-459	0	None	0	0	0
23 Subtotal - STORAGE PLANT	440-459	0		0	0	0
25 D. TRANSMISSION PLANT	460-469	0	None	0	0	0
27 E. DISTRIBUTION PLANT						
28 Land and Land Rights	470	564,250	DEMAND	564,250	0	0
29 Structures and Improvements	472	0	DEMAND	0	0	0
30 Services	473	68,046,578	CUST	0	0	68,046,578
31 Regulators and Meter Installations	474	0	DEMAND	0	0	0
32 Mains-PL	475	80,122,521	MAINS-PL	26,265,691	0	53,856,829
33 Mains-ST	475	49,808,843	DEMAND	49,808,843	0	0
34 Compressor Equipment	476	0	DEMAND	0	0	0
35 Meas. & Reg. Stat. Equip. - General	477	16,372,546	DEMAND	16,372,546	0	0
36 Meters	478	23,801,511	CUST	0	0	23,801,511
37 Other Distribution Equipment	479	0	DEMAND	0	0	0
38 Development O&M	479	114,901,733	DISTPT	44,769,316	0	70,132,418
39 Subtotal - DISTRIBUTION PLANT	470-479	353,617,982		137,780,646	0	215,837,336
41 F. GENERAL PLANT						
42 Land and Land Rights	480	0	DISTLABOR	0	0	0
43 Structures and Improvements	482	125,220	DISTLABOR	85,779	0	39,441
44 Office Furniture and Equipment	483	209,058	DISTLABOR	143,210	0	65,848
45 Transportation Equipment	484	1,192,028	DISTLABOR	816,568	0	375,460
46 Heavy Work Equipment	485	0	DISTLABOR	0	0	0
47 Tools & Work Equipment	486	1,291,356	DISTLABOR	884,610	0	406,746
48 Equipment on Customers' Premises	487	0	DISTLABOR	0	0	0
49 Communication Structures & Equip	488	0	DISTLABOR	0	0	0
50 Computer Hardware & Software	490	2,696,802	DISTLABOR	1,847,375	0	849,427
51 Other General Equipment	489	0	DISTLABOR	0	0	0
52 Subtotal - GENERAL PLANT	480-490	5,514,463		3,777,541	0	1,736,922
54 TOTAL UTILITY PLANT		359,132,445		141,558,187	0	217,574,258

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Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
II. DEPRECIATION RESERVE						
Intangible Plant		0	DISTPT_INT	0	0	0
Production Plant		0	None	0	0	0
Local Storage Plant		0	None	0	0	0
Transmission Plant		0	None	0	0	0
Mains-PL		20,624,498	MAINS-PL	6,761,104	0	13,863,394
Mains-ST		11,391,593	DEMAND	11,391,593	0	0
Development O&M		28,918,588	DISTPT	11,267,588	0	17,651,000
Services		18,763,461	CUST	0	0	18,763,461
Meters		5,584,923	CUST	0	0	5,584,923
Distr Other		6,788,579	DISTOnlyPT	2,635,226	0	4,153,353
General Plant		<u>3,473,329</u>	DISTLABOR	<u>2,379,315</u>	<u>0</u>	<u>1,094,014</u>
TOTAL - DEPRECIATION RESERVE		95,544,971		34,434,825	0	61,110,145
III. OTHER RATE BASE ITEMS						
Gas Storage Inventory		0	COMMODITY	0	0	0
CWIP		0	DISTOnlyPT	0	0	0
Customer Deposits		0	CUST	0	0	0
Franchise fee		125,000	DISTOnlyPT	48,523	0	76,477
Deferred development costs		0	COMMODITY	0	0	0
Deferred carrying costs		0	DISTPT	0	0	0
Deferred equity offering costs		0	DISTOnlyPT	0	0	0
Term deposit		2,969,136	DISTOnlyPT	1,152,574	0	1,816,561
Deferral account		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
Total - OTHER RATE BASE ITEMS		3,094,136		1,201,098	0	1,893,038
IV. TOTAL RATE BASE (Excl. Working Capital)						
Working Capital	131	<u>915,926</u>	DISTO&MXGAS	687,630	0	228,296
V. TOTAL RATE BASE						
		267,597,536		109,012,090	0	158,585,446
I. OPERATION & MAINTENANCE EXPENSES						
A. PRODUCTION EXPENSES						
1. Manufactured Gas Production						
Operation Supv and Engineering	610	0	None	0	0	0
Gas Wells	614	0	None	0	0	0
Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0
Supervision	810	0	None	0	0	0
Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0

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Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
99 Gas Supply Expenses						
100 Natural Gas Purchases	623	0	None	0	0	0
101 Gas Supply Operation	624	140,923	DISTPT	54,908	0	86,015
102 Natural Gas W/D from Storage	627-628	0	None	0	0	0
103 Gas Used for Other Util Operations	629	0	None	0	0	0
104 Other Gas Supply Expenses		0	None	0	0	0
105 Subtotal - PRODUCTION EXPENSES	623-629	140,923		54,908	0	86,015
106						
107 B. NATURAL GAS STORAGE, TERMINAL						
108 Storage Operation & Maintenance	640-859	0	None	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0
110						
111 C. TRANSMISSION EXPENSES	660-869	1,794,114	DEMAND	1,794,114	0	0
112						
113 D. DISTRIBUTION EXPENSES						
114 Supervision	670-870	1,065,434	DISTOnlyPT	413,586	0	651,848
115 Load Dispatching	671	0	None	0	0	0
116 Meter and Regulator Work	673-878	0	MAIN&SERVICE	0	0	0
117 Service Work	674	0	DEMAND	0	0	0
118 Mains and Services	675-875	148,450	MAIN&SERVICE	57,043	0	91,407
119 Compressor Equipment	676-876	0	DEMAND	0	0	0
120 Measuring and Regulation	677-877	1,100,179	DEMAND	1,100,179	0	0
121 Other Distribution Equipment	679-879	0	DEMAND	0	0	0
122 Structures and Improvements	872	0	DISTOnlyPT	0	0	0
123 General Maintenance	884-889	1,755,296	DISTLABOR	1,202,421	0	552,876
124 Subtotal - DISTRIBUTION EXPENSES	670-889	4,069,359		2,773,228	0	1,296,131
125 Total - OPERATION & MAINTENANCE EX		5,863,473		4,567,342	0	1,296,131
126						
127 II. SALES & MARKETING						
128 Supervision	700	0	None	0	0	0
129 Advertising - Natural Gas Promotion	701	0	None	0	0	0
130 Demonstration and Selling Exp	702	0	None	0	0	0
131 Revenue from Merchandising	703	0	CUST	0	0	0
132 Expense of Merchandising	704	0	CUST	0	0	0
133 Advertising - Other	705	0	None	0	0	0
134 Other Sales Promotion	709	0	None	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENS		0		0	0	0
136						
137 III. CUSTOMER SERVICE & INFORMATI						
138 Operatin Supervision	710	0	CUST	0	0	0
139 Customers' Contracts and Orders	711	0	CUST	0	0	0
140 Meter Reading	712	0	CUST	0	0	0
141 Customers' Billing and Accounting	713	0	CUST	0	0	0
142 Credit and Collection	714	0	CUST	0	0	0
143 Uncollectable Accounts	718	0	CUST	0	0	0
144 Other Customer Accounting	719	0	CUST	0	0	0
145 Total - CUSTOMER SERVICE & INFORMA		0		0	0	0

Enbridge Gas New Brunswick

2017 COS Budget

Rate Classes

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
147 Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0
149 IV. ADMINISTRATIVE & GENERAL EXPEI						
151 Administrative & General	721	3,600	DISTLABOR	2,466	0	1,134
152 Special Services	722	589,646	DISTLABOR	403,922	0	185,724
153 Insurance	723	0	DISTPT	0	0	0
154 Injuries & Damages	724	0	DISTLABOR	0	0	0
155 Employee Pensions and Benefits	725	1,614,488	DISTLABOR	1,105,963	0	508,524
156 Other Admin & Gen Expenses	728	2,358,121	DISTLABOR	1,615,371	0	742,751
157 Admin & Gen Expenses Transferred	729	<u>(2,050,107)</u>	DISTLABOR	<u>(1,404,373)</u>	0	<u>(645,734)</u>
158 Subtotal - O&M Accounts 721-729		2,515,749		1,723,349	0	792,400
160 TOTAL - OPERATING EXPENSES (Excl D		8,379,222		6,290,691	0	2,088,531
162 VI. DEPRECIATION EXPENSE						
163 Intangible Plant	403	0	DISTPT_INT	0	0	0
164 Production Plant	403	0	None	0	0	0
165 Local Storage Plant	403	0	None	0	0	0
166 Transmission Plant	403	0	None	0	0	0
167 Mains-PL	404	1,638,447	MAINS-PL	537,114	0	1,101,333
168 Mains-ST	404	471,747	DEMAND	471,747	0	0
169 Development O&M	404	2,792,099	DISTPT	1,087,889	0	1,704,210
170 Services	404	1,227,723	CUST	0	0	1,227,723
171 Meters	404	1,843,205	CUST	0	0	1,843,205
172 Distr Other	404	461,998	DISTPT	180,009	0	281,989
173 General Plant	404	372,264	DISTLABOR	255,010	0	117,254
174 Amort Ltd-Term Elect/Gas Plant	404	129,868	DISTPT	50,601	0	79,267
175 Adjustment		0	DISTPT	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	8,937,352		2,582,370	0	6,354,982
178 VII. TAXES OTHER THAN INCOME TAXE						
179 A. General Taxes						
180 Property Tax- Plant		1,240,850	PropertyTax	552,320	0	688,530
181 Distribution Tax		0	DISTPT	0	0	0
182 Payroll related		0	DISTLABOR	0	0	0
183 Other taxes		0	DISTPT	0	0	0
184 Property Tax- Gas		0	COMMODITY	0	0	0
185 Total Taxes Other Than Income Taxes	408	1,240,850		552,320	0	688,530
187 B. Franchise and Revenue Taxes						
188 Gross Receipts Tax		0	CUST	0	0	0
189 GRT- Uncoll Rider		0	CUST	0	0	0
190 Subtotal- Franchise and Gross Receipts Ta		0		0	0	0

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
				Demand	Commodity	Customer
192 C. Income Tax Expense						
193 State Income Tax expense		0	PreTax-DIST	0	0	0
194 Federal Income Tax expense		0	PreTax-DIST	0	0	0
195 Subtotal- Income tax expense		0		0	0	0
196 Total- TAX EXPENSE		<u>1,240,850</u>		<u>552,320</u>	<u>0</u>	<u>688,530</u>
197						
198 TOTAL EXPENSES		18,698,346		9,480,289	0	9,218,057
199						
200 V. REVENUES at Present Rates						
201 Retail Revenue	520	38,009,747	RevReq_Dist	17,297,747	0	20,712,000
202 Commercial Sales	521	0	RevReq_Dist	0	0	0
203 Industrial Sales	522	0	RevReq_Dist	0	0	0
204 Other Sales	529	151,471	RevReq_Dist	68,932	0	82,538
205 Late Payment Penalties	560	261,495	RevReq_Dist	119,003	0	142,492
206 Revenue from Service Work	561	189,080	RevReq_Dist	86,048	0	103,032
207 Transportation Revenue	570	0	RevReq_Dist	0	0	0
208 Miscellaneous Operating Revenue	579	0	RevReq_Dist	0	0	0
209 Other Revenue		15,030	RevReq_Dist	6,840	0	8,190
210 Rent from Gas Ppty / Other Rev		<u>466,936</u>	DISTPT	<u>181,933</u>	<u>0</u>	<u>285,003</u>
211 Subtotal Gas Revenues, net		39,093,759		17,760,503	0	21,333,256
212						
213 Non-Operating Income		0	None	0	0	0
214 Non-Operating Income		0	None	0	0	0
215 Total Non-Oper Income		0		0	0	0
216						
217 Total Revenue		39,093,759		17,760,503	0	21,333,256
218						
219 Total Expenses		18,698,346		9,480,289	0	9,218,057
220						
221 NET INCOME at Present Rates		<u>20,395,412</u>		<u>8,280,214</u>	<u>0</u>	<u>12,115,198</u>

Enbridge Gas New Brunswick
2017 COS Budget

		DISTRIBUTION Allocation		Rate Classes							
		DISTRIBUTION Allocation		DISTRIBUTION DEMAND Class Allocation							
Account	Account	DEMAND	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
				Embedded							
				3	4	5	6	7	8	9	
I. GAS PLANT IN SERVICE											
Franchises & Consents	401	0	None	0	0	0	0	0	0	0	
Other Intangible Plant	402	0	Peak	0	0	0	0	0	0	0	
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0	
B. PRODUCTION PLANT											
Production Plant	403-419	0	None	0	0	0	0	0	0	0	
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0	
C. STORAGE PLANT											
Storage Plant	440-459	0	None	0	0	0	0	0	0	0	
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0	
D. TRANSMISSION PLANT											
460-469		0	None	0	0	0	0	0	0	0	
E. DISTRIBUTION PLANT											
Land and Land Rights	470	564,250	Peak	67,858	118,697	131,037	76,838	169,821	0	0	
Structures and Improvements	472	0	Peak	0	0	0	0	0	0	0	
Services	473	0	Peak	0	0	0	0	0	0	0	
Regulators and Meter Installations	474	0	Peak	0	0	0	0	0	0	0	
Mains-PL	475	26,265,691	MainsDemand-PL	0	9,546,591	10,539,130	6,179,970	0	0	0	
Mains-ST	475	49,808,843	MainsDemand	0	11,910,205	13,148,483	7,710,051	17,040,104	0	0	
Compressor Equipment	476	0	Peak	0	0	0	0	0	0	0	
Meas. & Reg. Stat. Equip. - General	477	16,372,546	Peak	1,968,996	3,444,152	3,802,233	2,229,566	4,927,599	0	0	
Meters	478	0	Peak	0	0	0	0	0	0	0	
Other Distribution Equipment	479	0	Peak	0	0	0	0	0	0	0	
Development O&M	479	44,769,316	DISTPT-D	980,403	12,042,752	13,294,811	7,795,855	10,655,495	0	0	
Subtotal - DISTRIBUTION PLANT	470-479	137,780,646		3,017,257	37,062,397	40,915,694	23,992,279	32,793,019	0	0	
F. GENERAL PLANT											
Land and Land Rights	480	0	DISTLABOR-D	0	0	0	0	0	0	0	
Structures and Improvements	482	85,779	DISTLABOR-D	7,873	19,501	21,528	12,624	24,253	0	0	
Office Furniture and Equipment	483	143,210	DISTLABOR-D	13,144	32,557	35,942	21,076	40,491	0	0	
Transportation Equipment	484	816,568	DISTLABOR-D	74,948	185,636	204,937	120,171	230,876	0	0	
Heavy Work Equipment	485	0	DISTLABOR-D	0	0	0	0	0	0	0	
Tools & Work Equipment	486	884,610	DISTLABOR-D	81,193	201,105	222,013	130,185	250,114	0	0	
Equipment on Customers' Premises	487	0	DISTLABOR-D	0	0	0	0	0	0	0	
Communication Structures & Equip	488	0	DISTLABOR-D	0	0	0	0	0	0	0	
Computer Hardware & Software	490	1,847,375	DISTLABOR-D	169,559	419,977	463,641	271,872	522,326	0	0	
Other General Equipment	489	0	DISTLABOR-D	0	0	0	0	0	0	0	
Subtotal - GENERAL PLANT	480-490	3,777,541		346,717	858,776	948,061	555,927	1,068,060	0	0	
TOTAL UTILITY PLANT		141,558,187		3,363,974	37,921,173	41,863,756	24,548,206	33,861,079	0	0	
II. DEPRECIATION RESERVE											

Enbridge Gas New Brunswick
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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account	DEMAND	Allocation	DISTRIBUTION DEMAND Class Allocation							0
				Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS		
Description	Code	Dollars	Factor								
			Embedded								
				3	4	5	6	7	8	9	
57 Intangible Plant		0	DISTPT-D_INT	0	0	0	0	0	0	0	
58 Production Plant		0	None	0	0	0	0	0	0	0	
59 Local Storage Plant		0	None	0	0	0	0	0	0	0	
60 Transmission Plant		0	None	0	0	0	0	0	0	0	
61 Mains-PL		6,761,104	MainsDemand-PL	0	2,457,407	2,712,899	1,590,798	0	0	0	
62 Mains-ST		11,391,593	MainsDemand	0	2,723,938	3,007,140	1,763,337	3,897,178	0	0	
63 Development O&M		11,267,588	DISTPT-D	246,749	3,030,932	3,346,052	1,962,069	2,681,786	0	0	
64 Services		0	None	0	0	0	0	0	0	0	
65 Meters		0	None	0	0	0	0	0	0	0	
66 Distr Other		2,635,226	DISTPT-D	57,709	708,864	782,563	458,882	627,207	0	0	
67 General Plant		2,379,315	DISTLABOR-D	218,383	540,907	597,144	350,155	672,726	0	0	
68 TOTAL - DEPRECIATION RESERVE		34,434,825		522,840	9,462,049	10,445,798	6,125,241	7,878,897	0	0	
69											
70 III. OTHER RATE BASE ITEMS											
71 Gas Storage Inventory		0	Gas_Deliveries	0	0	0	0	0	0	0	
72 CWIP		0	DISTPT-D	0	0	0	0	0	0	0	
73 Customer Deposits		0	None	0	0	0	0	0	0	0	
74 Franchise fee		48,523	DISTPT-D	1,063	13,053	14,410	8,450	11,549	0	0	
75 Deferred development costs		0	Gas_Deliveries	0	0	0	0	0	0	0	
76 Deferred carrying costs		0	DISTPT-D	0	0	0	0	0	0	0	
77 Deferred equity offering costs		0	DISTPT-D	0	0	0	0	0	0	0	
78 Term deposit		1,152,574	DISTPT-D	25,240	310,038	342,271	200,702	274,323	0	0	
79 Deferral account		0	DISTPT-D	0	0	0	0	0	0	0	
80 Total - OTHER RATE BASE ITEMS		1,201,098		26,303	323,090	356,681	209,152	285,872	0	0	
81											
82 IV. TOTAL RATE BASE (Excl. Working Ca		108,324,459		2,867,437	28,782,214	31,774,639	18,632,117	26,268,053	0	0	
83 Working Capital	131	687,630	DISTO&MXGAS-E	50,887	167,298	184,691	108,300	176,454	0	0	
84											
85 V. TOTAL RATE BASE		109,012,090		2,918,324	28,949,512	31,959,330	18,740,417	26,444,508	0	0	
86											
87 I. OPERATION & MAINTENANCE EXPEN											
88 A. PRODUCTION EXPENSES											
89 1. Manufactured Gas Production											
90 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0	
91 Gas Wells	614	0	None	0	0	0	0	0	0	0	
92 Other Gas Production	619	0	None	0	0	0	0	0	0	0	
93 Subtotal - Production	610-619	0		0	0	0	0	0	0	0	
94 Supervision	810	0	None	0	0	0	0	0	0	0	
95 Gas Production Maintenance	814	0	None	0	0	0	0	0	0	0	
96 Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0	
97 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0	
98											
99 Gas Supply Expenses											
100 Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
101 Gas Supply Operation	624	54,908	Peak	6,603	11,550	12,751	7,477	16,525	0	0	

Enbridge Gas New Brunswick
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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account Code	DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation							OPS	0
				Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0		
			Embedded									
102	Natural Gas W/D from Storage	627-628	0	None	3	4	5	6	7	8	9	0
103	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0	0
104	Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0	0
105	Subtotal - PRODUCTION EXPENSES	623-629	54,908		6,603	11,550	12,751	7,477	16,525	0	0	0
107	B. NATURAL GAS STORAGE, TERMINAL											
108	Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0	0	0
109	Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0	0	0
111	C. TRANSMISSION EXPENSES	660-869	1,794,114	Peak	215,764	377,412	416,651	244,317	539,969	0	0	0
113	D. DISTRIBUTION EXPENSES											
114	Supervision	670-870	413,586	DISTOnlyPT-D	8,809	111,401	122,983	72,115	98,278	0	0	0
115	Load Dispatching	671	0	Peak	0	0	0	0	0	0	0	0
116	Meter and Regulator Work	673-878	0	Peak	0	0	0	0	0	0	0	0
117	Service Work	674	0	Peak	0	0	0	0	0	0	0	0
118	Mains and Services	675-875	57,043	STMAIN-SERVICE	0	16,089	17,762	10,415	12,777	0	0	0
119	Compressor Equipment	676-876	0	Peak	0	0	0	0	0	0	0	0
120	Measuring and Regulation	677-877	1,100,179	Peak	132,310	231,435	255,497	149,819	331,118	0	0	0
121	Other Distribution Equipment	679-879	0	Peak	0	0	0	0	0	0	0	0
122	Structures and Improvements	872	0	Peak	0	0	0	0	0	0	0	0
123	General Maintenance	884-889	1,202,421	DISTLABOR-D	110,363	273,355	301,775	176,956	339,972	0	0	0
124	Subtotal - DISTRIBUTION EXPENSES	670-889	2,773,228		251,481	632,280	698,017	409,305	782,145	0	0	0
125	Total - OPERATION & MAINTENANCE E		4,567,342		467,245	1,009,692	1,114,668	653,623	1,322,114	0	0	0
127	II. SALES & MARKETING											
128	Supervision	700	0	None	0	0	0	0	0	0	0	0
129	Advertising - Natural Gas Promotion	701	0	None	0	0	0	0	0	0	0	0
130	Demonstration and Selling Exp	702	0	None	0	0	0	0	0	0	0	0
131	Revenue from Merchandising	703	0	None	0	0	0	0	0	0	0	0
132	Expense of Merchandising	704	0	None	0	0	0	0	0	0	0	0
133	Advertising - Other	705	0	None	0	0	0	0	0	0	0	0
134	Other Sales Promotion	709	0	None	0	0	0	0	0	0	0	0
135	Total - CUSTOMER ACCOUNTS EXPENSE		0		0	0	0	0	0	0	0	0
137	III. CUSTOMER SERVICE & INFORMATI											
138	Operatin Supervision	710	0	None	0	0	0	0	0	0	0	0
139	Customers' Contracts and Orders	711	0	None	0	0	0	0	0	0	0	0
140	Meter Reading	712	0	None	0	0	0	0	0	0	0	0
141	Customers' Billing and Accounting	713	0	None	0	0	0	0	0	0	0	0
142	Credit and Collection	714	0	None	0	0	0	0	0	0	0	0
143	Uncollectable Accounts	718	0	None	0	0	0	0	0	0	0	0
144	Other Customer Accounting	719	0	None	0	0	0	0	0	0	0	0
145	Total - CUSTOMER SERVICE & INFORM		0		0	0	0	0	0	0	0	0

Enbridge Gas New Brunswick

2017 COS Budget

Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account	DEMAND	Allocation	DISTRIBUTION DEMAND Class Allocation							0
				Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	
			Embedded								
					3	4	5	6	7	8	9
147	Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0	0	0	0	0
148											
149	IV. ADMINISTRATIVE & GENERAL EXPE										
150											
151	Administrative & General	721	2,466	DISTLABOR-D	226	561	619	363	697	0	0
152	Special Services	722	403,922	DISTLABOR-D	37,074	91,827	101,374	59,444	114,205	0	0
153	Insurance	723	0	DISTPT-D	0	0	0	0	0	0	0
154	Injuries & Damages	724	0	DISTLABOR-D	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	1,105,963	DISTLABOR-D	101,510	251,427	277,567	162,761	312,699	0	0
156	Other Admin & Gen Expenses	728	1,615,371	DISTLABOR-D	148,265	367,234	405,415	237,728	456,729	0	0
157	Admin & Gen Expenses Transferred	729	(1,404,373)	DIST-TRANSFER-I	(137,666)	(314,040)	(346,690)	(203,294)	(402,683)	(0)	0
158	Subtotal - O&M Accounts 721-729		1,723,349		149,409	397,008	438,284	257,002	481,647	0	0
159											
160	TOTAL - OPERATING EXPENSES (Excl I		6,290,691		616,654	1,406,700	1,552,951	910,625	1,803,761	0	0
161											
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	DISTPT-D_INT	0	0	0	0	0	0	0
164	Production Plant	403	0	None	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166	Transmission Plant	403	0	None	0	0	0	0	0	0	0
167	Mains-PL	404	537,114	MainsDemand-PL	0	195,221	215,517	126,376	0	0	0
168	Mains-ST	404	471,747	MainsDemand	0	112,803	124,531	73,023	161,389	0	0
169	Development O&M	404	1,087,889	DISTPT-D	23,824	292,638	323,062	189,438	258,927	0	0
170	Services	404	0	None	0	0	0	0	0	0	0
171	Meters	404	0	None	0	0	0	0	0	0	0
172	Distr Other	404	180,009	DISTPT-D	3,942	48,422	53,456	31,346	42,844	0	0
173	General Plant	404	255,010	DISTLABOR-D	23,406	57,973	64,001	37,529	72,101	0	0
174	Amort Ltd-Term Elect/Gas Plant	404	50,601	DISTPT-D	1,108	13,611	15,026	8,811	12,043	0	0
175	Adjustment		0	DISTPT-D	0	0	0	0	0	0	0
176	Total - DEPRECIATION EXPENSE	403-404	2,582,370		52,280	720,668	795,594	466,523	547,305	0	0
177											
178	VII. TAXES OTHER THAN INCOME TAXE										
179											
180	Property Tax- Plant		552,320	PropertyTax-D	26,040	167,597	185,022	108,494	65,168	0	0
181	Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
182	Payroll related		0	DISTLABOR-D	0	0	0	0	0	0	0
183	Other taxes		0	DISTPT-D	0	0	0	0	0	0	0
184	Property Tax- Gas		0	Gas_Deliveries	0	0	0	0	0	0	0
185	Total Taxes Other Than Income Taxes	408	552,320		26,040	167,597	185,022	108,494	65,168	0	0
186											
187	B. Franchise and Revenue Taxes										
188	Gross Receipts Tax		0	None	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0
190	Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0	0	0
191											
192	C. Income Tax Expense										

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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account		Account	DEMAND	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description		Code	Dollars	Factor							
				Embedded							
					3	4	5	6	7	8	9
193	State Income Tax expense		0	PreTax-Dist-D	0	0	0	0	0	0	0
194	Federal Income Tax expense		0	PreTax-Dist-D	0	0	0	0	0	0	0
195	Subtotal- Income tax expense		0		0	0	0	0	0	0	0
196	Total- TAX EXPENSE		552,320		26,040	167,597	185,022	108,494	65,168	0	0
197											
198	TOTAL EXPENSES		9,480,289		701,577	2,306,515	2,546,319	1,493,119	2,432,760	0	0
199											
200	V. REVENUES at Present Rates										
201	Retail Revenue	520	17,297,747	Delivery_Rev	2,837,652	5,097,684	4,715,830	2,013,972	2,548,777	83,833	0
202	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204	Other Sales	529	68,932	Delivery_Rev	11,308	20,315	18,793	8,026	10,157	334	0
205	Late Payment Penalties	560	119,003	ENALTY_CHARG	37,365	50,061	21,172	6,501	3,898	6	0
206	Revenue from Service Work	561	86,048	Delivery_Rev	14,116	25,358	23,459	10,019	12,679	417	0
207	Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
209	Other Revenue		6,840	Delivery_Rev	1,122	2,016	1,865	796	1,008	33	0
210	Rent from Gas Ppty / Other Rev		181,933	DISTPT-D	3,984	48,939	54,027	31,681	43,302	0	0
211	Subtotal Gas Revenues, net		17,760,503		2,905,547	5,244,373	4,835,145	2,070,994	2,619,821	84,623	0
212											
213	Non-Operating Income		0	None	0	0	0	0	0	0	0
214	Non-Operating Income		0	None	0	0	0	0	0	0	0
215	Total Non-Oper Income		0		0	0	0	0	0	0	0
216											
217	Total Revenue		17,760,503		2,905,547	5,244,373	4,835,145	2,070,994	2,619,821	84,623	0
218											
219	Total Expenses		9,480,289		701,577	2,306,515	2,546,319	1,493,119	2,432,760	0	0
220											
221	NET INCOME at Present Rates		8,280,214		2,203,970	2,937,858	2,288,826	577,876	187,061	84,623	0
222											
223	Tariff Revenue Requirements		9,024,373		634,804	2,161,842	2,428,868	1,436,893	2,362,724	(757)	0
224											
225	SUMMARY										
226	<u>Revenues</u>										
227	Gas revenues		17,760,503		2,905,547	5,244,373	4,835,145	2,070,994	2,619,821	84,623	0
228	Non-operating income		0		0	0	0	0	0	0	0
229	Total revenues		17,760,503		2,905,547	5,244,373	4,835,145	2,070,994	2,619,821	84,623	0
230											
231	<u>Operating Expenses</u>										
232	Production Expenses		54,908		6,603	11,550	12,751	7,477	16,525	0	0
233	Natural Gas Storage, Terminaling & Proc.		0		0	0	0	0	0	0	0
234	Transmission Expenses		1,794,114		215,764	377,412	416,651	244,317	539,969	0	0
235	Distribution Expenses		2,773,228		251,481	632,280	698,017	409,305	782,145	0	0
236	Total Operating Expenses		4,622,250		473,848	1,021,243	1,127,419	661,100	1,338,639	0	0
237											

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Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account Code	DEMAND Dollars	Allocation Factor	DISTRIBUTION DEMAND Class Allocation						
				Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
			Embedded							
				3	4	5	6	7	8	9
238	Customer Accounts, Services, & Sales Exp	0		0	0	0	0	0	0	0
239	Administrative & General Expenses	1,723,349		149,409	397,008	438,284	257,002	481,647	0	0
240	Depreciation Expense	2,582,370		52,280	720,668	795,594	466,523	547,305	0	0
241	Taxes other than Income, GRT	552,320		26,040	167,597	185,022	108,494	65,168	0	0
242	Total Other Expenses	4,858,039		227,728	1,285,272	1,418,899	832,019	1,094,120	0	0
243										
244	Income tax expense	0		0	0	0	0	0	0	0
245	Gross receipts tax expense	0		0	0	0	0	0	0	0
246	Total expenses	9,480,289		701,577	2,306,515	2,546,319	1,493,119	2,432,760	0	0
247										
248	NET INCOME at Present Rates	8,280,214		2,203,970	2,937,858	2,288,826	577,876	187,061	84,623	0
249										
250	Total Rate Base	109,012,090		2,918,324	28,949,512	31,959,330	18,740,417	26,444,508	0	0
251										
252	Return at Present Rates									
253										
254	REVENUE REQUIREMENTS									
255										
256	Target ROR	7.60%		7.60%	7.60%	7.60%	7.60%	7.60%	7.60%	7.60%
257	Using Target for System									
258	Rate Base	109,012,090		2,918,324	28,949,512	31,959,330	18,740,417	26,444,508	0	0
259										
260	Operating expenses	6,345,599		623,257	1,418,250	1,565,703	918,102	1,820,287	0	0
261	Depreciation expense	2,582,370		52,280	720,668	795,594	466,523	547,305	0	0
262	Additional Bad Debt expense	0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT	552,320		26,040	167,597	185,022	108,494	65,168	0	0
264	Operating expenses to recover	9,480,289		701,577	2,306,515	2,546,319	1,493,119	2,432,760	0	0
265										
266	Target Return on Rate Base- After taxes	8,289,496		221,915	2,201,378	2,430,251	1,425,059	2,010,893	0	0
267										
268	Income taxes to recover	0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	17,769,785		923,492	4,507,894	4,976,570	2,918,177	4,443,653	0	0
270	GRT needed	0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	17,769,785		923,492	4,507,894	4,976,570	2,918,177	4,443,653	0	0

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Rate Classes

DISTRIBUTION Allocation

DISTRIBUTION CUSTOMER Class Allocation

Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
I. GAS PLANT IN SERVICE										
Franchises & Consents	401	0	TOTALPLANT	0	0	0	0	0	0	0
Other Intangible Plant	402	0	None	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0
B. PRODUCTION PLANT										
Production Plant	403-419	0	None	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0
C. STORAGE PLANT										
Storage Plant	440-459	0	None	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0
D. TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT										
Land and Land Rights	470	0	DISTOnlyPT-C	0	0	0	0	0	0	0
Structures and Improvements	472	0	DISTOnlyPT-C	0	0	0	0	0	0	0
Services	473	68,046,578	Service_Invest	40,424,695	19,799,513	3,693,974	2,317,434	1,707,266	103,696	0
Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	0
Mains-PL	475	53,856,829	MainsCustomer-PL	37,569,185	14,048,208	1,807,184	358,678	0	73,575	0
Mains-ST	475	0	MainsCustomer	0	0	0	0	0	0	0
Compressor Equipment	476	0	Service_Invest	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	0	Service_Invest	0	0	0	0	0	0	0
Meters	478	23,801,511	Meter_Invest	5,937,406	13,424,274	2,775,027	723,197	871,300	70,307	0
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0
Development O&M	479	70,132,418	DISTPT-C	40,398,801	22,753,517	3,983,591	1,636,196	1,241,146	119,167	0
Subtotal - DISTRIBUTION PLANT	470-479	215,837,336		124,330,087	70,025,512	12,259,775	5,035,504	3,819,711	366,746	0
F. GENERAL PLANT										
Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	0
Structures and Improvements	482	39,441	DISTLABOR-C	22,973	12,611	2,194	915	683	66	0
Office Furniture and Equipment	483	65,848	DISTLABOR-C	38,353	21,054	3,663	1,527	1,141	110	0
Transportation Equipment	484	375,460	DISTLABOR-C	218,687	120,046	20,886	8,707	6,505	629	0
Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	406,746	DISTLABOR-C	236,909	130,049	22,626	9,433	7,047	681	0
Equipment on Customers' Premises	487	0	DISTLABOR-C	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	DISTLABOR-C	0	0	0	0	0	0	0
Computer Hardware & Software	490	849,427	DISTLABOR-C	494,750	271,588	47,251	19,700	14,717	1,422	0
Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	1,736,922		1,011,672	555,347	96,619	40,282	30,093	2,909	0
TOTAL UTILITY PLANT		217,574,258		125,341,759	70,580,859	12,356,394	5,075,786	3,849,805	369,654	0
II. DEPRECIATION RESERVE										
Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	0	0

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DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation								
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
58 Production Plant		0	None	0	0	0	0	0	0	0
59 Local Storage Plant		0	None	0	0	0	0	0	0	0
60 Transmission Plant		0	None	0	0	0	0	0	0	0
61 Mains-PL		13,863,394	MainsCustomer-PL	9,670,759	3,616,177	465,191	92,328	0	18,939	0
62 Mains-ST		0	MainsCustomer	0	0	0	0	0	0	0
63 Development O&M		17,651,000	DISTPT-C	10,167,612	5,726,629	1,002,594	411,799	312,373	29,992	0
64 Services		18,763,461	Service_Invest	11,146,882	5,459,604	1,018,592	639,019	470,769	28,594	0
65 Meters		5,584,923	Meter_Invest	1,393,187	3,149,949	651,148	169,695	204,447	16,497	0
66 Distr Other		4,153,353	DISTPT-C	2,392,481	1,347,499	235,915	96,898	73,503	7,057	0
67 General Plant		<u>1,094,014</u>	DISTLABOR-C	<u>637,210</u>	<u>349,790</u>	<u>60,856</u>	<u>25,372</u>	<u>18,955</u>	<u>1,832</u>	<u>0</u>
68 TOTAL - DEPRECIATION RESERVE		61,110,145		35,408,131	19,649,648	3,434,297	1,435,112	1,080,046	102,911	0
70 III. OTHER RATE BASE ITEMS										
71 Gas Storage Inventory		0	None	0	0	0	0	0	0	0
72 CWIP		0	DISTPT-C	0	0	0	0	0	0	0
73 Customer Deposits		0	DISTPT-C	0	0	0	0	0	0	0
74 Franchise fee		76,477	DISTPT-C	44,053	24,812	4,344	1,784	1,353	130	0
75 Deferred development costs		0	DISTPT-C	0	0	0	0	0	0	0
76 Deferred carrying costs		0	DISTPT-C	0	0	0	0	0	0	0
77 Deferred equity offering costs		0	DISTPT-C	0	0	0	0	0	0	0
78 Term deposit		1,816,561	DISTPT-C	1,046,405	589,359	103,182	42,381	32,148	3,087	0
79 Deferral account		<u>0</u>	DISTPT-C	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
80 Total - OTHER RATE BASE ITEMS		1,893,038		1,090,458	614,171	107,526	44,165	33,501	3,217	0
82 IV. TOTAL RATE BASE (Excl. Working Ca		<u>158,357,150</u>		<u>91,024,086</u>	<u>51,545,381</u>	<u>9,029,624</u>	<u>3,684,839</u>	<u>2,803,260</u>	<u>269,959</u>	<u>0</u>
83 Working Capital	131	228,296	DISTO&MXGAS-C	122,889	80,887	14,521	5,227	4,322	450	0
85 V. TOTAL RATE BASE		<u>158,585,446</u>		<u>91,146,975</u>	<u>51,626,268</u>	<u>9,044,145</u>	<u>3,690,066</u>	<u>2,807,582</u>	<u>270,410</u>	<u>0</u>
87 I. OPERATION & MAINTENANCE EXPEN										
88 A. PRODUCTION EXPENSES										
89 1. Manufactured Gas Production										
90 Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0
91 Gas Wells	614	0	None	0	0	0	0	0	0	0
92 Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
93 Subtotal - Production	610-619	0		0	0	0	0	0	0	0
94 Supervision	810	0	None	0	0	0	0	0	0	0
95 Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
96 Subtotal - O&M Accounts 617-618	810-819	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
97 Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0
99 Gas Supply Expenses										
100 Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0
101 Gas Supply Operation	624	86,015	DISTPT-C	49,548	27,906	4,886	2,007	1,522	146	0
102 Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0
103 Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation									
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
Description	Code	Dollars	Factor								
			Embedded								
104 Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0	
105 Subtotal - PRODUCTION EXPENSES	623-629	86,015		49,548	27,906	4,886	2,007	1,522	146	0	
106											
107 B. NATURAL GAS STORAGE, TERMINAL											
108 Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0	0	
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0	0	
110											
111 C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	0	
112											
113 D. DISTRIBUTION EXPENSES											
114 Supervision	670-870	651,848	DISTOnlyPT-C	375,488	211,483	37,026	15,208	11,536	1,108	0	
115 Load Dispatching	671	0	DISTPT-C	0	0	0	0	0	0	0	
116 Meter and Regulator Work	673-878	0	Meter_Invest	0	0	0	0	0	0	0	
117 Service Work	674	0	None	0	0	0	0	0	0	0	
118 Mains and Services	675-875	91,407	STMAIN-SERVICE	58,482	25,380	4,125	2,007	1,280	133	0	
119 Compressor Equipment	676-876	0	None	0	0	0	0	0	0	0	
120 Measuring and Regulation	677-877	0	None	0	0	0	0	0	0	0	
121 Other Distribution Equipment	679-879	0	None	0	0	0	0	0	0	0	
122 Structures and Improvements	872	0	DISTPT-C	0	0	0	0	0	0	0	
123 General Maintenance	884-889	552,876	DISTLABOR-C	322,023	176,771	30,755	12,822	9,579	926	0	
124 Subtotal - DISTRIBUTION EXPENSES	670-889	1,296,131		755,994	413,635	71,905	30,036	22,395	2,166	0	
125 Total - OPERATION & MAINTENANCE E)		1,296,131		755,994	413,635	71,905	30,036	22,395	2,166	0	
126											
127 II. SALES & MARKETING											
128 Supervision	700	0	None	0	0	0	0	0	0	0	
129 Advertising - Natural Gas Promotion	701	0	None	0	0	0	0	0	0	0	
130 Demonstration and Selling Exp	702	0	None	0	0	0	0	0	0	0	
131 Revenue from Merchandising	703	0	Delivery_Rev	0	0	0	0	0	0	0	
132 Expense of Merchandising	704	0	Delivery_Rev	0	0	0	0	0	0	0	
133 Advertising - Other	705	0	None	0	0	0	0	0	0	0	
134 Other Sales Promotion	709	0	None	0	0	0	0	0	0	0	
135 Total - CUSTOMER ACCOUNTS EXPENSE		0		0	0	0	0	0	0	0	
136											
137 III. CUSTOMER SERVICE & INFORMATION											
138 Operatin Supervision	710	0	None	0	0	0	0	0	0	0	
139 Customers' Contracts and Orders	711	0	None	0	0	0	0	0	0	0	
140 Meter Reading	712	0	None	0	0	0	0	0	0	0	
141 Customers' Billing and Accounting	713	0	None	0	0	0	0	0	0	0	
142 Credit and Collection	714	0	None	0	0	0	0	0	0	0	
143 Uncollectable Accounts	718	0	None	0	0	0	0	0	0	0	
144 Other Customer Accounting	719	0	None	0	0	0	0	0	0	0	
145 Total - CUSTOMER SERVICE & INFORMATION		0		0	0	0	0	0	0	0	
146											
147 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATION		0		0	0	0	0	0	0	0	
148											
149 IV. ADMINISTRATIVE & GENERAL EXPENSES											

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
151 Administrative & General	721	1,134	DISTLABOR-C	660	363	63	26	20	2	0
152 Special Services	722	185,724	DISTLABOR-C	108,175	59,382	10,331	4,307	3,218	311	0
153 Insurance	723	0	DISTPT-C	0	0	0	0	0	0	0
154 Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0	0
155 Employee Pensions and Benefits	725	508,524	DISTLABOR-C	296,191	162,591	28,287	11,793	8,811	852	0
156 Other Admin & Gen Expenses	728	742,751	DISTLABOR-C	432,616	237,480	41,317	17,226	12,869	1,244	0
157 Admin & Gen Expenses Transferred	729	(645,734)	DIST-TRANSFER-C	(376,989)	(206,623)	(35,934)	(14,995)	(11,192)	0	0
158 Subtotal - O&M Accounts 721-729		792,400		460,653	253,193	44,064	18,357	13,725	2,408	0
160 TOTAL - OPERATING EXPENSES (Excl [2,088,531		1,216,646	666,827	115,969	48,394	36,120	4,575	0
162 VI. DEPRECIATION EXPENSE										
163 Intangible Plant	403	0	DISTPT-C_INT	0	0	0	0	0	0	0
164 Production Plant	403	0	None	0	0	0	0	0	0	0
165 Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166 Transmission Plant	403	0	None	0	0	0	0	0	0	0
167 Mains-PL	404	1,101,333	MainsCustomer-PL	768,262	287,276	36,956	7,335	0	1,505	0
168 Mains-ST	404	0	MainsCustomer	0	0	0	0	0	0	0
169 Development O&M	404	1,704,210	DISTPT-C	981,686	552,908	96,801	39,759	30,160	2,896	0
170 Services	404	1,227,723	Service_Invest	729,358	357,231	66,648	41,812	30,803	1,871	0
171 Meters	404	1,843,205	Meter_Invest	459,797	1,039,585	214,900	56,005	67,474	5,445	0
172 Distr Other	404	281,989	DISTPT-C	162,436	91,488	16,017	6,579	4,990	479	0
173 General Plant	404	117,254	DISTLABOR-C	68,295	37,490	6,522	2,719	2,032	196	0
174 Amort Ltd-Term Elect/Gas Plant	404	79,267	DISTPT-C	45,661	25,717	4,502	1,849	1,403	135	0
175 Adjustment		0	DISTPT-C	0	0	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	6,354,982		3,215,495	2,391,694	442,347	156,058	136,862	12,526	0
178 VII. TAXES OTHER THAN INCOME TAXE										
180 Property Tax- Plant		688,530	PropertyTax-C	480,301	179,599	23,104	4,585	0	941	0
181 Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
182 Payroll related		0	DISTLABOR-C	0	0	0	0	0	0	0
183 Other taxes		0	DISTPT-C	0	0	0	0	0	0	0
184 Property Tax- Gas		0	None	0	0	0	0	0	0	0
185 Total Taxes Other Than Income Taxes	408	688,530		480,301	179,599	23,104	4,585	0	941	0
187 B. Franchise and Revenue Taxes										
188 Gross Receipts Tax		0	None	0	0	0	0	0	0	0
189 GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0
190 Subtotal- Franchise and Gross Receipts T		0		0	0	0	0	0	0	0
192 C. Income Tax Expense										
193 State Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0	0
194 Federal Income Tax expense		0	PreTax-Dist-C	0	0	0	0	0	0	0
195 Subtotal- Income tax expense		0		0	0	0	0	0	0	0

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DISTRIBUTION CUSTOMER Class Allocation

DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation								
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
196 Total- TAX EXPENSE		688,530		480,301	179,599	23,104	4,585	0	941	0
197										
198 TOTAL EXPENSES		9,218,057		4,961,991	3,266,026	586,306	211,044	174,504	18,187	0
199										
200 V. REVENUES at Present Rates										
201 Retail Revenue	520	20,712,000	Delivery_Rev	3,397,752	6,103,872	5,646,647	2,411,492	3,051,858	100,380	0
202 Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203 Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204 Other Sales	529	82,538	Delivery_Rev	13,540	24,324	22,502	9,610	12,162	400	0
205 Late Payment Penalties	560	142,492	ENALTY_CHARG	44,740	59,942	25,351	7,784	4,667	7	0
206 Revenue from Service Work	561	103,032	Delivery_Rev	16,902	30,364	28,089	11,996	15,181	499	0
207 Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
208 Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
209 Other Revenue		8,190	Delivery_Rev	1,344	2,414	2,233	954	1,207	40	0
210 Rent from Gas Ppty / Other Rev		285,003	DISTPT-C	164,172	92,465	16,188	6,649	5,044	484	0
211 Subtotal Gas Revenues, net		21,333,256		3,638,450	6,313,381	5,741,010	2,448,485	3,090,120	101,810	0
212										
213 Non-Operating Income		0	RATEBASE	0	0	0	0	0	0	0
214 Non-Operating Income		0	RATEBASE	0	0	0	0	0	0	0
215 Total Non-Oper Income		0		0	0	0	0	0	0	0
216										
217 Total Revenue		21,333,256		3,638,450	6,313,381	5,741,010	2,448,485	3,090,120	101,810	0
218										
219 Total Expenses		9,218,057		4,961,991	3,266,026	586,306	211,044	174,504	18,187	0
220										
221 NET INCOME at Present Rates		12,115,198		(1,323,541)	3,047,355	5,154,704	2,237,441	2,915,616	83,623	(0)
222										
223 Tariff Revenue Requirements		8,604,992		4,722,636	3,058,930	494,175	175,005	137,449	16,797	0
224										
225 SUMMARY										
226 Revenues										
227 Gas revenues		21,333,256		3,638,450	6,313,381	5,741,010	2,448,485	3,090,120	101,810	0
228 Non-operating income		0		0	0	0	0	0	0	0
229 Total revenues		21,333,256		3,638,450	6,313,381	5,741,010	2,448,485	3,090,120	101,810	0
230										
231 Operating Expenses										
232 Production Expenses		86,015		49,548	27,906	4,886	2,007	1,522	146	0
233 Natural Gas Storage, Terminaling & Proc.		0		0	0	0	0	0	0	0
234 Transmission Expenses		0		0	0	0	0	0	0	0
235 Distribution Expenses		1,296,131		755,994	413,635	71,905	30,036	22,395	2,166	0
236 Total Operating Expenses		1,382,146		805,541	441,541	76,791	32,043	23,917	2,312	0
237										
238 Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0
239 Administrative & General Expenses		792,400		460,653	253,193	44,064	18,357	13,725	2,408	0
240 Depreciation Expense		6,354,982		3,215,495	2,391,694	442,347	156,058	136,862	12,526	0
241 Taxes other than Income, GRT		688,530		480,301	179,599	23,104	4,585	0	941	0

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Rate Classes

DISTRIBUTION CUSTOMER Class Allocation

		DISTRIBUTION Allocation		DISTRIBUTION CUSTOMER Class Allocation						
Account	Account	CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
			Embedded							
242 Total Other Expenses		7,835,911		4,156,450	2,824,485	509,515	179,001	150,586	15,875	0
243										
244 Income tax expense		0		0	0	0	0	0	0	0
245 Gross receipts tax expense		0		0	0	0	0	0	0	0
246 Total expenses		9,218,057		4,961,991	3,266,026	586,306	211,044	174,504	18,187	0
247										
248 NET INCOME at Present Rates		12,115,198		(1,323,541)	3,047,355	5,154,704	2,237,441	2,915,616	83,623	(0)
249										
250 Total Rate Base		158,585,446		91,146,975	51,626,268	9,044,145	3,690,066	2,807,582	270,410	0
251										
252 Return at Present Rates										
253										
254 REVENUE REQUIREMENTS										
255										
256 Target ROR		7.60%		7.60%	7.60%	7.60%	7.60%	7.60%	7.60%	7.60%
257 Using Target for System										
258 Rate Base	391,531	158,585,446		91,146,975	51,626,268	9,044,145	3,690,066	2,807,582	270,410	0
259										
260 Operating expenses	156,757	2,174,546		1,266,194	694,734	120,855	50,400	37,642	4,721	0
261 Depreciation expense	22,095	6,354,982		3,215,495	2,391,694	442,347	156,058	136,862	12,526	0
262 Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263 Taxes other than Income, GRT	19,364	688,530		480,301	179,599	23,104	4,585	0	941	0
264 Operating expenses to recover	198,216	9,218,057		4,961,991	3,266,026	586,306	211,044	174,504	18,187	0
265										
266 Target Return on Rate Base- After taxes	35,915	12,059,153		6,930,997	3,925,764	687,735	280,600	213,494	20,563	0
267										
268 Income taxes to recover	13,559	0	0.0%	0	0	0	0	0	0	0
269 Subtotal- Rev Req before GRT	247,690	21,277,210		11,892,988	7,191,790	1,274,040	491,644	387,998	38,750	0
270 GRT needed	11,474	0		0	0	0	0	0	0	0
271 TOTAL REVENUE REQUIREMENT	259,165	21,277,210		11,892,988	7,191,790	1,274,040	491,644	387,998	38,750	0

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account	ONSITE	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor							
I. GAS PLANT IN SERVICE										
Franchises & Consents	401	0	None	0	0	0	0	0	0	0
Other Intangible Plant	402	0	None	0	0	0	0	0	0	0
Subtotal - INTANGIBLE ASSETS	401-402	0		0	0	0	0	0	0	0
B. PRODUCTION PLANT										
Production Plant	403-419	0	None	0	0	0	0	0	0	0
Subtotal - PRODUCTION PLANT	403-419	0		0	0	0	0	0	0	0
C. STORAGE PLANT										
Storage Plant	440-459	0	None	0	0	0	0	0	0	0
Subtotal - STORAGE PLANT	440-459	0		0	0	0	0	0	0	0
D. TRANSMISSION PLANT										
Subtotal - TRANSMISSION PLANT	460-469	0	None	0	0	0	0	0	0	0
E. DISTRIBUTION PLANT										
Land and Land Rights	470	0	None	0	0	0	0	0	0	0
Structures and Improvements	472	0	None	0	0	0	0	0	0	0
Services	473	0	None	0	0	0	0	0	0	0
Regulators and Meter Installations	474	0	None	0	0	0	0	0	0	0
Mains-PL	475	0	None	0	0	0	0	0	0	0
Mains-ST	475	0	None	0	0	0	0	0	0	0
Compressor Equipment	476	0	None	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	0	Meter_Invest	0	0	0	0	0	0	0
Meters	478	0	Meter_Invest_Res	0	0	0	0	0	0	0
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0
Development O&M	479	0	None	0	0	0	0	0	0	0
Subtotal - DISTRIBUTION PLANT	470-479	0		0	0	0	0	0	0	0
F. GENERAL PLANT										
Land and Land Rights	480	0	ONSITELABOR-C	0	0	0	0	0	0	0
Structures and Improvements	482	83,480	ONSITELABOR-C	44,630	22,336	6,623	5,497	3,796	598	0
Office Furniture and Equipment	483	139,372	ONSITELABOR-C	74,511	37,291	11,057	9,177	6,337	999	0
Transportation Equipment	484	794,685	ONSITELABOR-C	424,854	212,630	63,047	52,326	36,134	5,694	0
Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	860,904	ONSITELABOR-C	460,255	230,348	68,301	56,687	39,145	6,168	0
Equipment on Customers' Premises	487	0	ONSITELABOR-C	0	0	0	0	0	0	0
Communication Structures & Equip	488	0	ONSITELABOR-C	0	0	0	0	0	0	0
Computer Hardware & Software	490	1,797,868	ONSITELABOR-C	961,174	481,047	142,635	118,382	81,749	12,882	0
Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	3,676,309		1,965,423	983,653	291,663	242,068	167,161	26,340	0
TOTAL UTILITY PLANT		3,676,309		1,965,423	983,653	291,663	242,068	167,161	26,340	0
II. DEPRECIATION RESERVE										
Intangible Plant		0	ONSITEPT-C_INT	0	0	0	0	0	0	0
Production Plant		0	None	0	0	0	0	0	0	0

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	ONSITE CUSTOMER Class Allocation						0	
			CUSTOMER	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS		
59	Local Storage Plant		0	None	0	0	0	0	0	0	0	
60	Transmission Plant		0	None	0	0	0	0	0	0	0	
61	Mains-PL		0	None	0	0	0	0	0	0	0	
62	Mains-ST		0	None	0	0	0	0	0	0	0	
63	Development O&M		0	None	0	0	0	0	0	0	0	
64	Services		0	None	0	0	0	0	0	0	0	
65	Meters		0	Meter_Invest	0	0	0	0	0	0	0	
66	Distr Other		0	ONSITE-CxMSM	0	0	0	0	0	0	0	
67	General Plant		2,315,553	ONSITELABOR-C	1,237,938	619,561	183,706	152,469	105,288	16,591	0	
68	TOTAL - DEPRECIATION RESERVE		2,315,553		1,237,938	619,561	183,706	152,469	105,288	16,591	0	
70	III. OTHER RATE BASE ITEMS											
71	Gas Storage Inventory		0	None	0	0	0	0	0	0	0	
72	CWIP		0	ONSITEPT-C	0	0	0	0	0	0	0	
73	Customer Deposits		0	ONSITEPT-C	0	0	0	0	0	0	0	
74	Franchise fee		0	ONSITEPT-C	0	0	0	0	0	0	0	
75	Deferred development costs		0	ONSITEPT-C	0	0	0	0	0	0	0	
76	Deferred carrying costs		0	ONSITEPT-C	0	0	0	0	0	0	0	
77	Deferred equity offering costs		0	ONSITEPT-C	0	0	0	0	0	0	0	
78	Term deposit		0	ONSITEPT-C	0	0	0	0	0	0	0	
79	Deferral account		0	ONSITELABOR-C	0	0	0	0	0	0	0	
80	Total - OTHER RATE BASE ITEMS		0		0	0	0	0	0	0	0	
81												
82	IV. TOTAL RATE BASE (Excl. Working Capital)		1,360,756		727,485	364,091	107,957	89,600	61,873	9,750	0	
83	Working Capital	131	642,039	NSITEO&MXGAS	326,992	173,497	58,208	44,186	33,843	5,313	0	
84												
85	V. TOTAL RATE BASE		2,002,794		1,054,478	537,588	166,164	133,785	95,717	15,063	0	
86												
87	I. OPERATION & MAINTENANCE EXPENSES											
88	A. PRODUCTION EXPENSES											
89	1. Manufactured Gas Production											
90	Operation Supv and Engineering	610	0	None	0	0	0	0	0	0	0	
91	Gas Wells	614	0	None	0	0	0	0	0	0	0	
92	Other Gas Production	619	0	None	0	0	0	0	0	0	0	
93	Subtotal - Production	610-619	0		0	0	0	0	0	0	0	
94	Supervision	810	0	None	0	0	0	0	0	0	0	
95	Gas Production Maintenance	814	0	None	0	0	0	0	0	0	0	
96	Subtotal - O&M Accounts 617-618	810-819	0	None	0	0	0	0	0	0	0	
97	Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0	0	
98												
99	Gas Supply Expenses											
100	Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
101	Gas Supply Operation	624	0	None	0	0	0	0	0	0	0	
102	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0	
103	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0	
104	Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0	
105	Subtotal - PRODUCTION EXPENSES	623-629	0		0	0	0	0	0	0	0	

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Account	ONSITE	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
Description	Code	Dollars	Factor	Embedded						
107 B. NATURAL GAS STORAGE, TERMI										
108 Storage Operation & Maintenance	640-859	0	None	0	0	0	0	0	0	0
109 Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0	0	0
111 C. TRANSMISSION EXPENSES	660-869	0	None	0	0	0	0	0	0	0
113 D. DISTRIBUTION EXPENSES										
114 Supervision	670-870	0	ONSITEDistPT-C	0	0	0	0	0	0	0
115 Load Dispatching	671	0	None	0	0	0	0	0	0	0
116 Meter and Regulator Work	673-878	0	None	0	0	0	0	0	0	0
117 Service Work	674	0	None	0	0	0	0	0	0	0
118 Mains and Services	675-875	0	None	0	0	0	0	0	0	0
119 Compressor Equipment	676-876	0	None	0	0	0	0	0	0	0
120 Measuring and Regulation	677-877	0	Meter_Invest	0	0	0	0	0	0	0
121 Other Distribution Equipment	679-879	0	Meter_Invest	0	0	0	0	0	0	0
122 Structures and Improvements	872	0	ONSITEPT-C	0	0	0	0	0	0	0
123 General Maintenance	884-889	1,170,198	ONSITELABOR-C	625,609	313,104	92,839	77,052	53,209	8,384	0
124 Subtotal - DISTRIBUTION EXPENSES	670-889	1,170,198		625,609	313,104	92,839	77,052	53,209	8,384	0
125 Total - OPERATION & MAINTENANCE		1,170,198		625,609	313,104	92,839	77,052	53,209	8,384	0
127 II. SALES & MARKETING										
128 Supervision	700	372,351	TOTALPLANT	134,094	112,761	55,992	30,566	38,552	386	0
129 Advertising - Natural Gas Promotion	701	693,438	TOTALPLANT	249,726	209,997	104,276	56,923	71,797	719	0
130 Demonstration and Selling Exp	702	229,464	TOTALPLANT	82,636	69,490	34,506	18,836	23,758	238	0
131 Revenue from Merchandising	703	0	TOTALPLANT	0	0	0	0	0	0	0
132 Expense of Merchandising	704	0	TOTALPLANT	0	0	0	0	0	0	0
133 Advertising - Other	705	40,000	TOTALPLANT	14,405	12,113	6,015	3,284	4,142	41	0
134 Other Sales Promotion	709	0	Incentives	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXP		1,335,253		480,861	404,361	200,789	109,608	138,249	1,385	0
137 III. CUSTOMER SERVICE & INFORM.										
138 Operatin Supervision	710	131,486	Bills_All	91,651	34,271	4,409	875	101	179	0
139 Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0	0
140 Meter Reading	712	1,200	MetersRead	802	300	58	23	9	8	0
141 Customers' Billing and Accounting	713	1,181,969	Billing	763,495	285,493	36,726	72,892	8,411	14,952	0
142 Credit and Collection	714	0	ENALTY_CHARG	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	277,546	Write-offs	45,531	81,793	75,666	32,315	40,896	1,345	0
144 Other Customer Accounting	719	0	Bills_All	0	0	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFO		1,592,201		901,479	401,857	116,859	106,104	49,416	16,485	0
147 Total - CUSTOMER ACCOUNTS, SEF		2,927,454		1,382,339	806,219	317,649	215,713	187,665	17,869	0
149 IV. ADMINISTRATIVE & GENERAL E										
151 Administrative & General	721	2,400	ONSITELABOR-C	1,283	642	190	158	109	17	0
152 Special Services	722	393,098	ONSITELABOR-C	210,157	105,179	31,187	25,884	17,874	2,817	0

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Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	ONSITE CUSTOMER Class Allocation						0
			CUSTOMER	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	
153	Insurance	723	0	ONSITEPT-C	0	0	0	0	0	0	0
154	Injuries & Damages	724	0	ONSITELABOR-C	0	0	0	0	0	0	0
155	Employee Pensions and Benefits	725	1,076,325	ONSITELABOR-C	575,423	287,987	85,391	70,871	48,940	7,712	0
156	Other Admin & Gen Expenses	728	1,572,081	ONSITELABOR-C	840,464	420,634	124,722	103,514	71,482	11,264	0
157	Admin & Gen Expenses Transferred	729	(1,366,738)	ONSITE-TRANSFER	(700,426)	(372,588)	(125,620)	(95,026)	(73,078)	0	0
158	Subtotal - O&M Accounts 721-729		1,677,166		926,901	441,855	115,871	105,402	65,328	21,809	0
160	TOTAL - OPERATING EXPENSES (E:		5,774,817		2,934,850	1,561,178	526,358	398,167	306,202	48,063	0
162	VI. DEPRECIATION EXPENSE										
163	Intangible Plant	403	0	ONSITEPT-C_INT	0	0	0	0	0	0	0
164	Production Plant	403	0	None	0	0	0	0	0	0	0
165	Local Storage Plant	403	0	None	0	0	0	0	0	0	0
166	Transmission Plant	403	0	None	0	0	0	0	0	0	0
167	Mains-PL	404	0	None	0	0	0	0	0	0	0
168	Mains-ST	404	0	None	0	0	0	0	0	0	0
169	Development O&M	404	0	None	0	0	0	0	0	0	0
170	Services	404	0	None	0	0	0	0	0	0	0
171	Meters	404	0	Meter_Invest	0	0	0	0	0	0	0
172	Distr Other	404	0	ONSITE-CxMSM	0	0	0	0	0	0	0
173	General Plant	404	248,176	ONSITELABOR-C	132,679	66,403	19,689	16,341	11,284	1,778	0
174	Amort Ltd-Term Elect/Gas Plant	404	0	ONSITEPT-C	0	0	0	0	0	0	0
175	Adjustment		0	ONSITEPT-C	0	0	0	0	0	0	0
176	Total - DEPRECIATION EXPENSE	403-404	248,176		132,679	66,403	19,689	16,341	11,284	1,778	0
178	VII. TAXES OTHER THAN INCOME T.										
180	Property Tax- Plant		0	ONSITEPT-C	0	0	0	0	0	0	0
181	Distribution Tax		0	RATEBASE	0	0	0	0	0	0	0
182	Payroll related		0	ONSITELABOR-C	0	0	0	0	0	0	0
183	Other taxes		0	ONSITEPT-C	0	0	0	0	0	0	0
184	Property Tax- Gas		0	None	0	0	0	0	0	0	0
185	Total Taxes Other Than Income Taxes	408	0		0	0	0	0	0	0	0
187	B. Franchise and Revenue Taxes										
188	Gross Receipts Tax		0	NSITE-C_Rev_GF	0	0	0	0	0	0	0
189	GRT- Uncoll Rider		0	None	0	0	0	0	0	0	0
190	Subtotal- Franchise and Gross Receipts		0		0	0	0	0	0	0	0
192	C. Income Tax Expense										
193	State Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
194	Federal Income Tax expense		0	PreTax-OnSi-C	0	0	0	0	0	0	0
195	Subtotal- Income tax expense		0		0	0	0	0	0	0	0
196	Total- TAX EXPENSE		0		0	0	0	0	0	0	0
198	TOTAL EXPENSES		6,022,993		3,067,529	1,627,581	546,048	414,508	317,486	49,841	0

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ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	CUSTOMER Dollars	Allocation Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
200	V. REVENUES at Present Rates										
201	Retail Revenue	520	6,033,022	Delivery_Rev	989,702	1,777,945	1,644,764	702,423	888,950	29,239	0
202	Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
203	Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
204	Other Sales	529	24,042	Delivery_Rev	3,944	7,085	6,554	2,799	3,543	117	0
205	Late Payment Penalties	560	41,505	ENALTY_CHARG	13,032	17,460	7,384	2,267	1,360	2	0
206	Revenue from Service Work	561	30,011	Delivery_Rev	4,923	8,844	8,182	3,494	4,422	145	0
207	Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
208	Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
209	Other Revenue		2,386	Delivery_Rev	391	703	650	278	352	12	0
210	Rent from Gas Ppty / Other Rev		0	ONSITEPT-C	0	0	0	0	0	0	0
211	Subtotal Gas Revenues, net		6,130,966		1,011,993	1,812,038	1,667,534	711,262	898,625	29,514	0
212											
213	Non-Operating Income		0	None	0	0	0	0	0	0	0
214	Non-Operating Income		0	None	0	0	0	0	0	0	0
215	Total Non-Oper Income		0		0	0	0	0	0	0	0
216											
217	Total Revenue		6,130,966		1,011,993	1,812,038	1,667,534	711,262	898,625	29,514	0
218											
219	Total Expenses		6,022,993		3,067,529	1,627,581	546,048	414,508	317,486	49,841	0
220											
221	NET INCOME at Present Rates		107,973		(2,055,537)	184,457	1,121,487	296,754	581,139	(20,327)	(0)
222											
223	Tariff Revenue Requirements		5,927,435		3,045,630	1,594,191	523,927	405,947	308,162	49,577	0
224											
225	SUMMARY										
226	<u>Revenues</u>										
227	Gas revenues		6,130,966		1,011,993	1,812,038	1,667,534	711,262	898,625	29,514	0
228	Non-operating income		0		0	0	0	0	0	0	0
229	Total revenues		6,130,966		1,011,993	1,812,038	1,667,534	711,262	898,625	29,514	0
230											
231	<u>Operating Expenses</u>										
232	Production Expenses		0		0	0	0	0	0	0	0
233	Natural Gas Storage, Terminating & Pr		0		0	0	0	0	0	0	0
234	Transmission Expenses		0		0	0	0	0	0	0	0
235	Distribution Expenses		1,170,198		625,609	313,104	92,839	77,052	53,209	8,384	0
236	Total Operating Expenses		1,170,198		625,609	313,104	92,839	77,052	53,209	8,384	0
237											
238	Customer Accounts, Services, & Sales		2,927,454		1,382,339	806,219	317,649	215,713	187,665	17,869	0
239	Administrative & General Expenses		1,677,166		926,901	441,855	115,871	105,402	65,328	21,809	0
240	Depreciation Expense		248,176		132,679	66,403	19,689	16,341	11,284	1,778	0
241	Taxes other than Income, GRT		0		0	0	0	0	0	0	0
242	Total Other Expenses		4,852,795		2,441,920	1,314,477	453,209	337,456	264,277	41,457	0
243											
244	Income tax expense		0		0	0	0	0	0	0	0
245	Gross receipts tax expense		0		0	0	0	0	0	0	0
246	Total expenses		6,022,993		3,067,529	1,627,581	546,048	414,508	317,486	49,841	0

Enbridge Gas New Brunswick

2017 COS Budget

Rate Classes

ONSITE CUSTOMER Class Allocation

1			Allocation								
2											
3											
7		ONSITE	Allocation								
8	Account	Account	CUSTOMER	Allocation							
9	Description	Code	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0
10				Embedded							
247											
248	NET INCOME at Present Rates		107,973		(2,055,537)	184,457	1,121,487	296,754	581,139	(20,327)	(0)
249											
250	Total Rate Base		2,002,794		1,054,478	537,588	166,164	133,785	95,717	15,063	0
251											
252	Return at Present Rates										
253											
254	REVENUE REQUIREMENTS										
255											
256	Target ROR		7.60%		7.60%	7.60%	7.60%	7.60%	7.60%	7.60%	7.60%
257	Using Target for System										
258	Rate Base		2,002,794		1,054,478	537,588	166,164	133,785	95,717	15,063	0
259											
260	Operating expenses		5,774,817		2,934,850	1,561,178	526,358	398,167	306,202	48,063	0
261	Depreciation expense		248,176		132,679	66,403	19,689	16,341	11,284	1,778	0
262	Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT		0		0	0	0	0	0	0	0
264	Operating expenses to recover		6,022,993		3,067,529	1,627,581	546,048	414,508	317,486	49,841	0
265											
266	Target Return on Rate Base- After taxes		152,296		80,185	40,879	12,635	10,173	7,278	1,145	0
267											
268	Income taxes to recover		0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT		<u>6,175,290</u>		<u>3,147,714</u>	<u>1,668,460</u>	<u>558,683</u>	<u>424,681</u>	<u>324,765</u>	<u>50,987</u>	<u>0</u>
270	GRT needed		0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT		<u>6,175,290</u>		<u>3,147,714</u>	<u>1,668,460</u>	<u>558,683</u>	<u>424,681</u>	<u>324,765</u>	<u>50,987</u>	<u>0</u>

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
I. GAS PLANT IN SERVICE								
Franchises & Consents	401	0	-	-	-	-	-	-
Other Intangible Plant	402	0	-	-	-	-	-	-
Subtotal - INTANGIBLE ASSETS	401-402	0						
B. PRODUCTION PLANT								
Production Plant	403-419	0	-	-	-	-	-	-
Subtotal - PRODUCTION PLANT	403-419	0						
C. STORAGE PLANT								
Storage Plant	440-459	0	-	-	-	-	-	-
Subtotal - STORAGE PLANT	440-459	0						
D. TRANSMISSION PLANT	460-469	0						
E. DISTRIBUTION PLANT								
Land and Land Rights	470	564,250	DIST	DEMAND	Peak	-	-	-
Structures and Improvements	472	0	-	-	-	-	-	-
Services	473	68,046,578	DIST	CUST	-	-	Service_Invest	-
Regulators and Meter Installations	474	0	-	-	-	-	-	-
Mains-PL	475	80,122,521	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
Mains-ST	475	49,808,843	DIST	DEMAND	MainsDemand	-	-	-
Compressor Equipment	476	0	-	-	-	-	-	-
Meas. & Reg. Stat. Equip. - General	477	16,372,546	DIST	DEMAND	Peak	-	-	-
Meters	478	23,801,511	DIST	CUST	-	-	Meter_Invest	-
Other Distribution Equipment	479	0	-	-	-	-	-	-
Development O&M	479	114,901,733	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
Subtotal - DISTRIBUTION PLANT	470-479	353,617,982						
F. GENERAL PLANT								
Land and Land Rights	480	0	-	-	-	-	-	-
Structures and Improvements	482	208,700	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Office Furniture and Equipment	483	348,429	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Transportation Equipment	484	1,986,713	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Heavy Work Equipment	485	0	-	-	-	-	-	-
Tools & Work Equipment	486	2,152,260	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Equipment on Customers' Premises	487	0	-	-	-	-	-	-
Communication Structures & Equip	488	0	-	-	-	-	-	-
Computer Hardware & Software	490	4,494,669	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Other General Equipment	489	0	-	-	-	-	-	-
Subtotal - GENERAL PLANT	480-490	9,190,772						
TOTAL UTILITY PLANT								
II. DEPRECIATION RESERVE								
Intangible Plant		0	-	-	-	-	-	-
Production Plant		0	-	-	-	-	-	-
Local Storage Plant		0	-	-	-	-	-	-
Transmission Plant		0	-	-	-	-	-	-
Mains-PL		20,624,498	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

				DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer	
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
62 Mains-ST	11,391,593	DIST	DEMAND	MainsDemand	-	-	-	
63 Development O&M	28,918,588	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
64 Services	18,763,461	DIST	CUST	-	-	Service_Invest	-	
65 Meters	5,584,923	DIST	CUST	-	-	Meter_Invest	-	
66 Distr Other	6,788,579	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
67 General Plant	5,788,882	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
68 TOTAL - DEPRECIATION RESERVE	97,860,523							
70 III. OTHER RATE BASE ITEMS								
71 Gas Storage Inventory	0	-	-	-	-	-	-	
72 CWIP	0	-	-	-	-	-	-	
73 Customer Deposits	0	-	-	-	-	-	-	
74 Franchise fee	125,000	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
75 Deferred development costs	0	-	-	-	-	-	-	
76 Deferred carrying costs	0	-	-	-	-	-	-	
77 Deferred equity offering costs	0	-	-	-	-	-	-	
78 Term deposit	2,969,136	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
79 Deferral account	0	-	-	-	-	-	-	
80 Total - OTHER RATE BASE ITEMS	3,094,136							
82 IV. TOTAL RATE BASE (Excl. Working Ca	268,042,366							
83 Working Capital	131 1,557,965	O&MXGAS	DISTO&MXGAS	DISTO&MXGAS-D	-	DISTO&MXGAS-C	NSITEO&MXGAS-	
85 V. TOTAL RATE BASE								
87 I. OPERATION & MAINTENANCE EXPEN								
88 A. PRODUCTION EXPENSES								
89 1. Manufactured Gas Production								
90 Operation Supv and Engineering	610 0	-	-	-	-	-	-	
91 Gas Wells	614 0	-	-	-	-	-	-	
92 Other Gas Production	619 0	-	-	-	-	-	-	
93 Subtotal - Production	610-619 0							
94 Supervision	810 0	-	-	-	-	-	-	
95 Gas Production Maintenance	814 0	-	-	-	-	-	-	
96 Subtotal - O&M Accounts 617-618	810-819 0							
97 Subtotal - Manufactured Gas Production	610-819 0							
99 Gas Supply Expenses	0							
100 Natural Gas Purchases	623 0	-	-	-	-	-	-	
101 Gas Supply Operation	624 140,923	DIST	DISTPT	Peak	-	DISTPT-C	-	
102 Natural Gas W/D from Storage	627-628 0	-	-	-	-	-	-	
103 Gas Used for Other Util Operations	629 0	-	-	-	-	-	-	
104 Other Gas Supply Expenses	0	-	-	-	-	-	-	
105 Subtotal - PRODUCTION EXPENSES	623-629 140,923							
107 B. NATURAL GAS STORAGE, TERMINAL								
108 Storage Operation & Maintenance	640-859 0	-	-	-	-	-	-	
109 Subtotal - NATURAL GAS STORAGE	640-859 0							
111 C. TRANSMISSION EXPENSES	660-869 1,794,114							

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
113 D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,065,434	DIST	DISTOnlyPT	DISTOnlyPT-D	-	DISTOnlyPT-C	-
115 Load Dispatching	671	0	-	-	-	-	-	-
116 Meter and Regulator Work	673-878	0	-	-	-	-	-	-
117 Service Work	674	0	-	-	-	-	-	-
118 Mains and Services	675-875	148,450	DIST	MAIN&SERVICE	DISTMAIN-SERVICE-I	-	DISTMAIN-SERVICE-	-
119 Compressor Equipment	676-876	0	-	-	-	-	-	-
120 Measuring and Regulation	677-877	1,100,179	DIST	DEMAND	Peak	-	-	-
121 Other Distribution Equipment	679-879	0	-	-	-	-	-	-
122 Structures and Improvements	872	0	-	-	-	-	-	-
123 General Maintenance	884-889	2,925,494	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,239,557						
125 Total - OPERATION & MAINTENANCE E		7,033,671						
126								
127 II. SALES & MARKETING								
128 Supervision	700	372,351	ONSITE	-	-	-	-	TOTALPLANT
129 Advertising - Natural Gas Promotion	701	693,438	ONSITE	-	-	-	-	TOTALPLANT
130 Demonstration and Selling Exp	702	229,464	ONSITE	-	-	-	-	TOTALPLANT
131 Revenue from Merchandising	703	0	-	-	-	-	-	-
132 Expense of Merchandising	704	0	-	-	-	-	-	-
133 Advertising - Other	705	40,000	ONSITE	-	-	-	-	TOTALPLANT
134 Other Sales Promotion	709	0	-	-	-	-	-	-
135 Total - CUSTOMER ACCOUNTS EXPENSE		1,335,253						
136								
137 III. CUSTOMER SERVICE & INFORMATI								
138 Operatin Supervision	710	131,486	ONSITE	-	-	-	-	Bills_All
139 Customers' Contracts and Orders	711	0	-	-	-	-	-	-
140 Meter Reading	712	1,200	ONSITE	-	-	-	-	MetersRead
141 Customers' Billing and Accounting	713	1,181,969	ONSITE	-	-	-	-	Billing
142 Credit and Collection	714	0	-	-	-	-	-	-
143 Uncollectable Accounts	718	277,546	ONSITE	-	-	-	-	Write-offs
144 Other Customer Accounting	719	0	-	-	-	-	-	-
145 Total - CUSTOMER SERVICE & INFORM		1,592,201						
146								
147 Total - CUSTOMER ACCOUNTS, SERVIC		2,927,454						
148								
149 IV. ADMINISTRATIVE & GENERAL EXPE								
150								
151 Administrative & General	721	6,000	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
152 Special Services	722	982,744	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
153 Insurance	723	0	-	-	-	-	-	-
154 Injuries & Damages	724	0	-	-	-	-	-	-
155 Employee Pensions and Benefits	725	2,690,813	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
156 Other Admin & Gen Expenses	728	3,930,202	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
157 Admin & Gen Expenses Transferred	729	(3,416,844)	LABOR	DISTLABOR	DIST-TRANSFER-D	-	DIST-TRANSFER-C	ONSITE-TRANSFER
158 Subtotal - O&M Accounts 721-729		4,192,915						
159								
160 TOTAL - OPERATING EXPENSES (Excl I		14,154,039						
161								
162 VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
164 Production Plant	403	0	-	-	-	-	-	-
165 Local Storage Plant	403	0	-	-	-	-	-	-
166 Transmission Plant	403	0	-	-	-	-	-	-
167 Mains-PL	404	1,638,447	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
168 Mains-ST	404	471,747	DIST	DEMAND	MainsDemand	-	-	-
169 Development O&M	404	2,792,099	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
170 Services	404	1,227,723	DIST	CUST	-	-	Service_Invest	-
171 Meters	404	1,843,205	DIST	CUST	-	-	Meter_Invest	-
172 Distr Other	404	461,998	DIST	DISTPT	DISTPT-D	-	DISTPT-C	-
173 General Plant	404	620,439	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
174 Amort Ltd-Term Elect/Gas Plant	404	129,868	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
175 Adjustment		0	-	-	-	-	-	-
176 Total - DEPRECIATION EXPENSE	403-404	9,185,527						
177								
178 VII. TAXES OTHER THAN INCOME TAXE								
179 A. General Taxes								
180 Property Tax- Plant		1,240,850	DIST	PropertyTax	PropertyTax-D	-	PropertyTax-C	-
181 Distribution Tax		0	-	-	-	-	-	-
182 Payroll related		0	-	-	-	-	-	-
183 Other taxes		0	-	-	-	-	-	-
184 Property Tax- Gas		0	-	-	-	-	-	-
185 Total Taxes Other Than Income Taxes	408	1,240,850						
186								
187 B. Franchise and Revenue Taxes								
188 Gross Receipts Tax		0	-	-	-	-	-	-
189 GRT- Uncoll Rider		0	-	-	-	-	-	-
190 Subtotal- Franchise and Gross Receipts T		0						
191								
192 C. Income Tax Expense								
193 State Income Tax expense		0	-	-	-	-	-	-
194 Federal Income Tax expense		0	-	-	-	-	-	-
195 Subtotal- Income tax expense		0						
196 Total- TAX EXPENSE		1,240,850						
197								
198 TOTAL EXPENSES								
199								
200 V. REVENUES at Present Rates								
201 Retail Revenue	520	44,042,769	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
202 Commercial Sales	521	0	-	-	-	-	-	-
203 Industrial Sales	522	0	-	-	-	-	-	-
204 Other Sales	529	175,513	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
205 Late Payment Penalties	560	303,000	RevReqxGas	RevReq_Dist	PENALTY_CHARGE	-	PENALTY_CHARGE	PENALTY_CHARGE
206 Revenue from Service Work	561	219,091	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
207 Transportation Revenue	570	0	-	-	-	-	-	-
208 Miscellaneous Operating Revenue	579	0	-	-	-	-	-	-
209 Other Revenue		17,416	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev	Delivery_Rev
210 Rent from Gas Ppty / Other Rev		466,936	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C	-
211 Subtotal Gas Revenues, net		45,224,725						
212								
213 Non-Operating Income		0	-	-	-	-	-	-
214 Non-Operating Income		0	-	-	-	-	-	-

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**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

Account Description
Total Non-Oper Income

Account

Total Dollars

0

Functional Allocator

DISTRIBUTION				ONSITE
<u>Classification Allocator</u>	<u>Demand Allocator</u>	<u>Commodity Allocator</u>	<u>Customer Allocator</u>	<u>Customer Allocator</u>

**Enbridge Gas New Brunswick
2017 COS Budget
Rate Classes**

Mature Utility Rate Design

<u>Description</u>	<u>Reference</u>	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	Company Total
Billing Determinant Information for 2017								
Average Number of Customer 2017		8,170	3,055	393	78	9	16	
Annual Sales 2017 (GJs)		578,136	1,039,161	1,421,810	790,555	1,865,613	33,858	
Revenue Requirement	COS 1 Page 5 Line 271	15,964,194	13,368,144	6,809,293	3,834,503	5,156,415	89,737	45,222,285
Other Revenues	COS 1 Page 4 Lines 204, 209, 210	330,883	390,292	236,450	102,854	118,980	2,496	1,181,956
Distribution Revenue Requirement / Sales (\$/GJs) (Line 12-Line13) / Line 9		27.0409	12.4888	4.6229	4.7203	2.7001	2.5766	
*Range Limits are based on Max Months Consumption								