

Future 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	499,034	DIST	0	0	0	499,034	0
Structures and Improvements	472	0	DIST	0	0	0	0	0
Services	473	46,351,854	DIST	0	0	0	46,351,854	0
Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
Mains	475	110,304,507	DIST	0	0	0	110,304,507	0
Compressor Equipment	476	0	DIST	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	10,942,073	DIST	0	0	0	10,942,073	0
Meters	478	15,683,602	DIST	0	0	0	15,683,602	0
Other Distribution Equipment	479	0	DIST	0	0	0	0	0
Development O&M	479.1	99,660,152	PLANT	0	0	0	99,660,152	0
Subtotal - DISTRIBUTION PLANT	470-479	283,441,222		0	0	0	283,441,222	0
F. GENERAL PLANT								
Land and Land Rights	480	0	LABOR	0	0	0	0	0
Structures and Improvements	482	920,682	LABOR	0	0	0	310,328	610,354
Office Furniture and Equipment	483	515,498	LABOR	0	0	0	173,755	341,743
Transportation Equipment	484	1,021,289	LABOR	0	0	0	344,239	677,050
Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	(382,975)	LABOR	0	0	(0)	(129,087)	(253,889)
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	3,983,339	LABOR	0	0	0	1,342,636	2,640,703
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	6,057,832		0	0	0	2,041,871	4,015,961
TOTAL UTILITY PLANT		289,499,054		0	0	0	285,483,092	4,015,961

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II. DEPRECIATION RESERVE									
Intangible Plant		0	DIST	0	0	0	0	0	0
Production Plant		0	None	0	0	0	0	0	0
Local Storage Plant		0	None	0	0	0	0	0	0
Transmission Plant		0	TRANS	0	0	0	0	0	0
Mains		13,463,834	DIST	0	0	0	13,463,834	0	0
Mains - Development O&M		9,453,625	DIST	0	0	0	9,453,625	0	0
Services		7,228,768	DIST	0	0	0	7,228,768	0	0
Meters		2,863,463	DIST	0	0	0	2,863,463	0	0
Distr Other		2,777,143	DIST	0	0	0	2,777,143	0	0
General Plant		<u>2,850,502</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>960,799</u>	<u>1,889,704</u>	
TOTAL - DEPRECIATION RESERVE		38,637,334		0	0	0	36,747,631	1,889,704	
III. OTHER RATE BASE ITEMS									
Gas Storage Inventory		0	STOR	0	0	0	0	0	0
CWIP		0	PLANT	0	0	0	0	0	0
Customer Deposits		0	DIST	0	0	0	0	0	0
Franchise fee		650,000	DIST	0	0	0	650,000	0	0
Deferred development costs		0	STOR	0	0	0	0	0	0
Deferred carrying costs		0	PLANT	0	0	0	0	0	0
Deferred equity offering costs		434,533	PLANT	0	0	0	434,533	0	0
Term deposit		3,128,305	DIST	0	0	0	3,128,305	0	0
Deferral account		<u>154,231,077</u>	PLANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,231,077</u>	<u>0</u>	
Total - OTHER RATE BASE ITEMS		158,443,915		0	0	0	158,443,915	0	0
IV. TOTAL RATE BASE (Excl. Working Capital)									
Working Capital	131	<u>113,771</u>	O&MXGAS	0	0	0	34,645	79,126	
V. TOTAL RATE BASE									
		<u>409,419,406</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>407,214,022</u>	<u>2,205,384</u>	
I. OPERATION & MAINTENANCE EXPENSE									
A. PRODUCTION EXPENSES									
1. Manufactured Gas Production									
Operation Supv and Engineering	610	0	None	0	0	0	0	0	0
Gas Wells	614	0	None	0	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>	<u>0</u>
Subtotal - Production	610-619	0		0	0	0	0	0	0
Supervision	810	0	None	0	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>	<u>0</u>
Subtotal - O&M Accounts 617-618	810-819	0		0	0	0	0	0	0
Subtotal - Manufactured Gas Production	610-819	0		0	0	0	0	0	0
Gas Supply Expenses									
Natural Gas Purchases	623	0	SUPP	0	0	0	0	0	0
Gas Supply Operation	624	83,196	DIST	0	0	0	83,196	0	0
Natural Gas W/D from Storage	627-628	0	SUPP	0	0	0	0	0	0
Gas Used for Other Util Operations	629	0	SUPP	0	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>	<u>0</u>
Subtotal - PRODUCTION EXPENSES	623-629	83,196		0	0	0	83,196	0	0

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B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES								
Storage Operation & Maintenance	640-859	0	SUPP	0	0	0	0	0
Subtotal - NATURAL GAS STORAGE	640-859	0		0	0	0	0	0
C. TRANSMISSION EXPENSES								
	660-869	608,666	DIST	0	0	0	608,666	0
D. DISTRIBUTION EXPENSES								
Supervision	670-870	887,576	DIST	0	0	0	887,576	0
Load Dispatching	671	0	DIST	0	0	0	0	0
Meter and Regulator Work	673-878	0	DIST	0	0	0	0	0
Service Work	674	0	DIST	0	0	0	0	0
Mains and Services	675-875	361,986	DIST	0	0	0	361,986	0
Compressor Equipment	676-876	0	DIST	0	0	0	0	0
Measuring and Regulation	677-877	49,372	DIST	0	0	0	49,372	0
Other Distribution Equipment	679-879	0	DIST	0	0	0	0	0
Structures and Improvements	872	0	DIST_PT	0	0	0	0	0
General Maintenance	884-889	<u>3,436,758</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,158,404</u>	<u>2,278,354</u>
Subtotal - DISTRIBUTION EXPENSES	670-889	4,735,692		0	0	0	2,457,338	2,278,354
Total - OPERATION & MAINTENANCE EXPENSES		5,344,358		0	0	0	3,066,004	2,278,354
II. SALES & MARKETING								
Supervision	700	1,507,212	ONSITE	0	0	0	0	1,507,212
Advertising - Natural Gas Promotion	701	1,100,611	ONSITE	0	0	0	0	1,100,611
Demonstration and Selling Exp	702	138,019	ONSITE	0	0	0	0	138,019
Revenue from Merchandising	703	0	ONSITE	0	0	0	0	0
Expense of Merchandising	704	0	ONSITE	0	0	0	0	0
Advertising - Other	705	118,671	ONSITE	0	0	0	0	118,671
Other Sales Promotion	709	<u>8,439,875</u>	ONSITE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,439,875</u>
Total - CUSTOMER ACCOUNTS EXPENSES		11,304,389		0	0	0	0	11,304,389
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
Operatin Supervision	710	480,180	ONSITE	0	0	0	0	480,180
Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
Meter Reading	712	93,590	ONSITE	0	0	0	0	93,590
Customers' Billing and Accounting	713	718,611	ONSITE	0	0	0	0	718,611
Credit and Collection	714	0	ONSITE	0	0	0	0	0
Uncollectable Accounts	718	275,684	ONSITE	0	0	0	0	275,684
Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,568,065		0	0	0	0	1,568,065
Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES		12,872,454		0	0	0	0	12,872,454

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197 V. REVENUES									
198 Retail Revenue	520	50,299,343	RevReqxGas	0	0	0	38,741,048	11,558,295	
199 Commercial Sales	521	0	RevReqxGas	0	0	0	0	0	
200 Industrial Sales	522	0	RevReqxGas	0	0	0	0	0	
201 Other Sales	529	156,640	RevReqxGas	0	0	0	120,646	35,994	
202 Late Payment Penalties	560	0	RevReqxGas	0	0	0	0	0	
203 Revenue from Service Work	561	(143,100)	RevReqxGas	0	0	(0)	(110,217)	(32,883)	
204 Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0	
205 Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0	
206 Other Revenue		123,048	RevReqxGas	0	0	0	94,773	28,275	
207 Rent from Gas Ppty / Other Rev		<u>114,524</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>114,524</u>	<u>0</u>	
208 Subtotal Gas Revenues, net		50,550,455		0	0	0	38,960,773	11,589,682	
209									
210 Non-Operating Income		0	None	0	0	0	0	0	
211 Non-Operating Income		<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
212 Total Non-Oper Income		0		0	0	0	0	0	
213									
214 Total Revenue		50,550,455		0	0	0	38,960,773	11,589,682	
215									
216 Total Expenses		39,630,869		0	0	0	21,732,373	17,898,497	
217									
218 NET INCOME		<u>10,919,586</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>17,228,400</u>	<u>(6,308,815)</u>	