

					Future Rate Classes					
					DISTRIBUTION				ONSITE	
Account Description	Account	Total Dollars	Functional Allocator	Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator	Customer Allocator	
1										
2										
3										
7										
8	Account									
9	Description	Account	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
10										
11										
12	I. GAS PLANT IN SERVICE									
13	Franchises & Consents	401	0	-	-	-	-	-	-	
14	Other Intangible Plant	402	0	-	-	-	-	-	-	
15	Subtotal - INTANGIBLE ASSETS	401-402	0							
16										
17	B. PRODUCTION PLANT									
18	Production Plant	403-419	0	-	-	-	-	-	-	
19	Subtotal - PRODUCTION PLANT	403-419	0							
20										
21	C. STORAGE PLANT									
22	Storage Plant	440-459	0	-	-	-	-	-	-	
23	Subtotal - STORAGE PLANT	440-459	0							
24										
25	D. TRANSMISSION PLANT	460-469	0							
26										
27	E. DISTRIBUTION PLANT									
28	Land and Land Rights	470	499,034	DIST	DISTOnlyPT	Peak	-	DISTOnlyPT-C	-	
29	Structures and Improvements	472	0	-	-	-	-	-	-	
30	Services	473	46,351,854	DIST	CUST	-	-	Service_Invest	-	
31	Regulators and Meter Installations	474	0	-	-	-	-	-	-	
32	Mains	475	110,304,507	DIST	MAINS	Peak	-	MainsCustomer	-	
33	Compressor Equipment	476	0	-	-	-	-	-	-	
34	Meas. & Reg. Stat. Equip. - General	477	10,942,073	DIST	DEMAND	Peak	-	-	-	
35	Meters	478	15,683,602	DIST	CUST	-	-	Meter_Invest	-	
36	Other Distribution Equipment	479	0	-	-	-	-	-	-	
37	Development O&M	479	99,660,152	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
38	Subtotal - DISTRIBUTION PLANT	470-479	283,441,222							
39										
40	F. GENERAL PLANT									
41	Land and Land Rights	480	0	-	-	-	-	-	-	
42	Structures and Improvements	482	920,682	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
43	Office Furniture and Equipment	483	515,498	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
44	Transportation Equipment	484	1,021,289	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
45	Heavy Work Equipment	485	0	-	-	-	-	-	-	
46	Tools & Work Equipment	486	(382,975)	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
47	Equipment on Customers' Premises	487	0	-	-	-	-	-	-	
48	Communication Structures & Equip	488	0	-	-	-	-	-	-	
49	Computer Hardware & Software	490	3,983,339	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
50	Other General Equipment	489	0	-	-	-	-	-	-	
51	Subtotal - GENERAL PLANT	480-490	6,057,832							
52										
53	TOTAL UTILITY PLANT									
54										
55	II. DEPRECIATION RESERVE									
56	Intangible Plant		0	-	-	-	-	-	-	
57	Production Plant		0	-	-	-	-	-	-	
58	Local Storage Plant		0	-	-	-	-	-	-	
59	Transmission Plant		0	-	-	-	-	-	-	
60	Mains		13,463,834	DIST	MAINS	MainsDemand	-	MainsCustomer	-	
61	Mains - Development O&M		9,453,625	DIST	MAINS	MainsDemand	-	MainsCustomer	-	

					Future Rate Classes				
					DISTRIBUTION				ONSITE
Account Description	Account	Total Dollars	Functional Allocator	Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator	
62 Services		7,228,768	DIST	CUST	-	-	Service_Invest	-	
63 Meters		2,863,463	DIST	CUST	-	-	Meter_Invest	-	
64 Distr Other		2,777,143	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
65 General Plant		2,850,502	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
66 TOTAL - DEPRECIATION RESERVE		38,637,334							
67									
68 III. OTHER RATE BASE ITEMS									
69 Gas Storage Inventory		0	-	-	-	-	-	-	
70 CWIP		0	-	-	-	-	-	-	
71 Customer Deposits		0	-	-	-	-	-	-	
72 Franchise fee		650,000	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
73 Deferred development costs		0	-	-	-	-	-	-	
74 Deferred carrying costs		0	-	-	-	-	-	-	
75 Deferred equity offering costs		434,533	PLANT	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
76 Term deposit		3,128,305	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-	
77 Deferral account		154,231,077	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
78 Total - OTHER RATE BASE ITEMS		158,443,915							
79									
80 IV. TOTAL RATE BASE (Excl. Working Capital)		409,305,635							
81 Working Capital	131	113,771	O&MXGAS	DISTPT	DISTO&MXGAS-I	-	DISTO&MXGAS-C	ONSITEO&MXGAS-C	
82									
83 V. TOTAL RATE BASE									
84									
85 I. OPERATION & MAINTENANCE EXPENSE									
86 A. PRODUCTION EXPENSES									
87 1. Manufactured Gas Production									
88 Operation Supv and Engineering	610	0	-	-	-	-	-	-	
89 Gas Wells	614	0	-	-	-	-	-	-	
90 Other Gas Production	619	0	-	-	-	-	-	-	
91 Subtotal - Production	610-619	0							
92 Supervision	810	0	-	-	-	-	-	-	
93 Gas Production Maintenance	814	0	-	-	-	-	-	-	
94 Subtotal - O&M Accounts 617-618	810-819	0							
95 Subtotal - Manufactured Gas Production	610-819	0							
96									
97 Gas Supply Expenses		0							
98 Natural Gas Purchases	623	0	-	-	-	-	-	-	
99 Gas Supply Operation	624	83,196	DIST	DISTPT	Peak	-	DISTPT-C	-	
100 Natural Gas W/D from Storage	627-628	0	-	-	-	-	-	-	
101 Gas Used for Other Util Operations	629	0	-	-	-	-	-	-	
102 Other Gas Supply Expenses		0	-	-	-	-	-	-	
103 Subtotal - PRODUCTION EXPENSES	623-629	83,196							
104									
105 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPE									
106 Storage Operation & Maintenance	640-859	0	-	-	-	-	-	-	
107 Subtotal - NATURAL GAS STORAGE	640-859	0							
108									
109 C. TRANSMISSION EXPENSES	660-869	608,666							
110									
111 D. DISTRIBUTION EXPENSES									
112 Supervision	670-870	887,576	DIST	MAIN&SERVICE	Peak	-	DISTPT-C	-	

					Future Rate Classes				
					DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer	Customer	
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator	
113 Load Dispatching	671	0	-	-	-	-	-	-	
114 Meter and Regulator Work	673-878	0	-	-	-	-	-	-	
115 Service Work	674	0	-	-	-	-	-	-	
116 Mains and Services	675-875	361,986	DIST	MAIN&SERVICE	Peak	-	Service_Invest	-	
117 Compressor Equipment	676-876	0	-	-	-	-	-	-	
118 Measuring and Regulation	677-877	49,372	DIST	DEMAND	Peak	-	-	-	
119 Other Distribution Equipment	679-879	0	-	-	-	-	-	-	
120 Structures and Improvements	872	0	-	-	-	-	-	-	
121 General Maintenance	884-889	3,436,758	LABOR	DISTLABOR	MainsDemand	-	DISTLABOR-C	ONSITELABOR-C	
122 Subtotal - DISTRIBUTION EXPENSES	670-889	4,735,692							
123 Total - OPERATION & MAINTENANCE EXPENSES		5,344,358							
124									
125 II. SALES & MARKETING									
126 Supervision	700	1,507,212	ONSITE	-	-	-	-	TOTALPLANT	
127 Advertising - Natural Gas Promotion	701	1,100,611	ONSITE	-	-	-	-	TOTALPLANT	
128 Demonstration and Selling Exp	702	138,019	ONSITE	-	-	-	-	TOTALPLANT	
129 Revenue from Merchandising	703	0	-	-	-	-	-	-	
130 Expense of Merchandising	704	0	-	-	-	-	-	-	
131 Advertising - Other	705	118,671	ONSITE	-	-	-	-	TOTALPLANT	
132 Other Sales Promotion	709	8,439,875	ONSITE	-	-	-	-	Incentives	
133 Total - CUSTOMER ACCOUNTS EXPENSES		11,304,389							
134									
135 III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES									
136 Operatin Supervision	710	480,180	ONSITE	-	-	-	-	Bills_All	
137 Customers' Contracts and Orders	711	0	-	-	-	-	-	-	
138 Meter Reading	712	93,590	ONSITE	-	-	-	-	MetersRead	
139 Customers' Billing and Accounting	713	718,611	ONSITE	-	-	-	-	Billing	
140 Credit and Collection	714	0	-	-	-	-	-	-	
141 Uncollectable Accounts	718	275,684	ONSITE	-	-	-	-	Write-offs	
142 Other Customer Accounting	719	0	-	-	-	-	-	-	
143 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,568,065							
144									
145 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPENSES		12,872,454							
146									
147 IV. ADMINISTRATIVE & GENERAL EXPENSES									
148									
149 Administrative & General	721	21,961	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
150 Special Services	722	1,226,333	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
151 Insurance	723	318,706	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
152 Injuries & Damages	724	0	-	-	-	-	-	-	
153 Employee Pensions and Benefits	725	1,663,733	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C	
154 Other Admin & Gen Expenses	728	3,195,901	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-	
155 Admin & Gen Expenses Transferred	729	0	-	-	-	-	-	-	
156 Subtotal - O&M Accounts 721-729		6,426,634							
157									
158 TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas Supply)		24,643,446							
159									
160 VI. DEPRECIATION EXPENSE									
161 Intangible Plant	403	0	-	-	-	-	-	-	
162 Production Plant	403	0	-	-	-	-	-	-	
163 Local Storage Plant	403	0	-	-	-	-	-	-	

