

SCHEDULE 6.2
Cost of Service Model Data

Enbridge Gas New Brunswick
2014 COS Budget
Future 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						
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	531,176	90,616	95,989	101,200	86,482	156,890	0
Structures and Improvements	472	0	0	0	0	0	0	0
Services	473	59,161,845	40,449,555	11,429,116	4,609,632	1,595,577	964,805	113,160
Regulators and Meter Installations	474	0	0	0	0	0	0	0
Mains-PL	475	88,149,573	57,904,369	14,412,975	9,189,403	6,567,136	0	75,691
Mains-ST	475	42,368,058	7,227,758	7,656,344	8,071,998	6,898,006	12,513,952	0
Compressor Equipment	476	0	0	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	11,440,792	1,951,736	2,067,469	2,179,709	1,862,692	3,379,185	0
Meters	478	24,476,850	8,809,541	9,339,942	4,114,927	1,205,013	914,952	92,475
Other Distribution Equipment	479	0	0	0	0	0	0	0
Development O&M	479	<u>114,901,733</u>	<u>59,162,961</u>	<u>22,866,616</u>	<u>14,363,139</u>	<u>9,255,473</u>	<u>9,110,595</u>	<u>142,949</u>
Subtotal - DISTRIBUTION PLANT	470-479	341,030,027	175,596,535	67,868,451	42,630,009	27,470,380	27,040,379	424,273
F. GENERAL PLANT								
Land and Land Rights	480	0	0	0	0	0	0	0
Structures and Improvements	482	301,874	139,240	53,225	38,170	30,675	39,812	752
Office Furniture and Equipment	483	488,354	225,254	86,105	61,750	49,624	64,406	1,216
Transportation Equipment	484	1,616,777	745,740	285,063	204,432	164,287	213,227	4,027
Heavy Work Equipment	485	0	0	0	0	0	0	0
Tools & Work Equipment	486	1,000,013	461,257	176,318	126,446	101,615	131,886	2,491
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	3,784,525	1,745,617	667,272	478,532	384,560	499,118	9,427
Other General Equipment	489	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	7,191,543	3,317,108	1,267,983	909,330	730,760	948,449	17,914
TOTAL UTILITY PLANT		348,221,570	178,913,643	69,136,434	43,539,338	28,201,140	27,988,828	442,187
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		16,174,219	10,624,645	2,644,580	1,686,127	1,204,978	0	13,888
Mains-ST		8,548,284	1,458,290	1,544,763	1,628,626	1,391,759	2,524,846	0
Development O&M		20,556,953	10,584,786	4,091,043	2,569,695	1,655,887	1,629,967	25,575
Services		14,859,249	10,159,420	2,870,568	1,157,768	400,750	242,323	28,421
Meters		5,971,142	2,149,093	2,278,484	1,003,839	293,964	223,203	22,559
Distr Other		4,827,322	2,489,238	960,613	602,392	387,658	381,401	6,020

**Enbridge Gas New Brunswick
2014 COS Budget
Future 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>4,074,621</u>	<u>1,879,424</u>	<u>718,420</u>	<u>515,213</u>	<u>414,038</u>	<u>537,377</u>	<u>10,150</u>
68	TOTAL - DEPRECIATION RESERVE	75,011,790	39,344,895	15,108,471	9,163,659	5,749,033	5,539,118	106,613
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	350,000	180,480	69,648	43,676	28,107	27,653	436
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	2,958,981	1,525,817	588,822	369,245	237,621	233,786	3,690
79	Deferral account	0	0	0	0	0	0	0
80	Total - OTHER RATE BASE ITEMS	3,308,981	1,706,296	658,471	412,921	265,728	261,439	4,126
81	IV. TOTAL RATE BASE (Excl. Working Ca	<u>276,518,761</u>	<u>141,275,044</u>	<u>54,686,433</u>	<u>34,788,600</u>	<u>22,717,834</u>	<u>22,711,149</u>	<u>339,701</u>
83	Working Capital	131 <u>1,355,628</u>	<u>591,397</u>	<u>247,491</u>	<u>185,811</u>	<u>150,046</u>	<u>176,710</u>	<u>4,174</u>
84	V. TOTAL RATE BASE	<u>277,874,389</u>	<u>141,866,441</u>	<u>54,933,925</u>	<u>34,974,411</u>	<u>22,867,880</u>	<u>22,887,859</u>	<u>343,874</u>
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	Gas Supply Expenses							
100	Natural Gas Purchases	623 0	0	0	0	0	0	0
101	Gas Supply Operation	624 108,576	55,000	20,648	12,560	7,881	12,352	135
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	0
105	Subtotal - PRODUCTION EXPENSES	623-629 108,576	55,000	20,648	12,560	7,881	12,352	135
106	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	C. TRANSMISSION EXPENSES	660-869 2,134,116	364,068	385,657	406,594	347,459	630,339	0
112	D. DISTRIBUTION EXPENSES							
114	Supervision	670-870 1,034,650	533,581	205,950	129,175	83,142	81,511	1,290
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 62,520	34,801	11,041	7,209	4,964	4,443	62
119	Compressor Equipment	676-876 0	0	0	0	0	0	0
120	Measuring and Regulation	677-877 1,202,476	205,136	217,300	229,097	195,777	355,167	0
121	Other Distribution Equipment	679-879 0	0	0	0	0	0	0

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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						
122 Structures and Improvements	872	0	0	0	0	0	0	0
123 General Maintenance	884-889	3,170,721	1,462,499	559,048	400,920	322,189	418,167	7,898
124 Subtotal - DISTRIBUTION EXPENSES	670-889	<u>5,470,367</u>	<u>2,236,016</u>	<u>993,340</u>	<u>766,401</u>	<u>606,072</u>	<u>859,288</u>	<u>9,251</u>
125 Total - OPERATION & MAINTENANCE EXPENSES		<u>7,604,483</u>	<u>2,600,084</u>	<u>1,378,997</u>	<u>1,172,994</u>	<u>953,531</u>	<u>1,489,627</u>	<u>9,251</u>
126								
127 II. SALES & MARKETING								
128 Supervision	700	533,900	274,905	106,252	66,739	43,006	42,333	664
129 Advertising - Natural Gas Promotion	701	953,178	490,792	189,692	119,151	76,780	75,578	1,186
130 Demonstration and Selling Exp	702	319,863	164,698	63,656	39,984	25,765	25,362	398
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	52,100	26,826	10,368	6,513	4,197	4,131	65
134 Other Sales Promotion	709	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,859,041	957,221	369,968	232,387	149,748	147,404	2,313
136								
137 III. CUSTOMER SERVICE & INFORMATION								
138 Operatin Supervision	710	171,428	142,878	21,203	5,696	1,302	140	210
139 Customers' Contracts and Orders	711	0	0	0	0	0	0	0
140 Meter Reading	712	5,391	4,303	639	258	118	42	32
141 Customers' Billing and Accounting	713	974,309	747,253	110,893	29,792	68,073	7,319	10,979
142 Credit and Collection	714	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	277,776	70,906	76,710	52,866	36,740	39,407	1,147
144 Other Customer Accounting	719	0	0	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFORMATION		1,428,904	965,340	209,444	88,611	106,232	46,908	12,368
146								
147 Total - CUSTOMER ACCOUNTS, SERVICE & INFORMATION		3,287,945	1,922,561	579,413	320,998	255,980	194,312	14,681
148								
149 IV. ADMINISTRATIVE & GENERAL EXPENSES								
150								
151 Administrative & General	721	13,432	6,196	2,368	1,698	1,365	1,771	33
152 Special Services	722	2,334,200	1,076,653	411,556	295,146	237,187	307,843	5,814
153 Insurance	723	449,327	231,359	89,421	56,168	36,194	35,627	559
154 Injuries & Damages	724	0	0	0	0	0	0	0
155 Employee Pensions and Benefits	725	3,080,495	1,420,882	543,140	389,511	313,021	406,268	7,673
156 Other Admin & Gen Expenses	728	3,751,117	1,730,207	661,381	474,307	381,165	494,712	9,344
157 Admin & Gen Expenses Transferred	729	<u>(5,678,343)</u>	<u>(2,571,308)</u>	<u>(1,017,517)</u>	<u>(733,375)</u>	<u>(583,052)</u>	<u>(773,090)</u>	<u>(0)</u>
158 Subtotal - O&M Accounts 721-729		3,950,228	1,893,988	690,349	483,455	385,879	473,132	23,424
159								
160 TOTAL - OPERATING EXPENSES (Excl Depreciation)		14,842,656	6,416,633	2,648,759	1,977,448	1,595,390	2,157,070	47,356
161								
162 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	2,093,706	1,375,330	342,333	218,264	155,981	0	1,798
168 Mains-ST	404	1,015,964	173,318	183,595	193,562	165,411	300,078	0
169 Development O&M	404	2,800,738	1,442,101	557,375	350,103	225,603	222,071	3,484
170 Services	404	2,233,257	1,526,901	431,429	174,006	60,230	36,420	4,272
171 Meters	404	1,025,544	369,107	391,330	172,409	50,488	38,335	3,875
172 Distr Other	404	509,523	262,354	101,400	63,692	41,043	40,400	634
173 General Plant	404	786,876	362,947	138,739	99,496	79,957	103,776	1,960
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	38,618	14,926	9,375	6,041	5,947	93
175 Adjustment		0	0	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	10,540,608	5,550,675	2,161,128	1,280,908	784,754	747,028	16,116

Enbridge Gas New Brunswick
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Future 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		1,249,733	748,265	206,910	143,174	106,302	44,138	945
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	1,249,733	748,265	206,910	143,174	106,302	44,138	945
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		1,249,733	748,265	206,910	143,174	106,302	44,138	945
TOTAL EXPENSES		26,741,573	12,770,572	5,037,444	3,414,091	2,494,328	2,960,588	64,551
V. REVENUES at Present Rates								
Retail Revenue	520	48,615,323	12,409,690	13,425,590	9,252,281	6,430,180	6,896,917	200,665
Commercial Sales	521	0	0	0	0	0	0	0
Industrial Sales	522	0	0	0	0	0	0	0
Other Sales	529	174,319	44,497	48,140	33,176	23,057	24,730	720
Late Payment Penalties	560	0	0	0	0	0	0	0
Revenue from Service Work	561	136,588	34,866	37,720	25,995	18,066	19,377	564
Transportation Revenue	570	0	0	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	0	0	0	0	0	0
Other Revenue		3,801	970	1,050	723	503	539	16
Rent from Gas Ppty / Other Rev		5,918	3,047	1,178	740	477	469	7
Subtotal Gas Revenues, net		48,935,949	12,493,070	13,513,677	9,312,915	6,472,282	6,942,033	201,971
Non-Operating Income		0	0	0	0	0	0	0
Total Non-Oper Income		0	0	0	0	0	0	0
Total Revenue		48,935,949	12,493,070	13,513,677	9,312,915	6,472,282	6,942,033	201,971
Total Expenses		26,741,573	12,770,572	5,037,444	3,414,091	2,494,328	2,960,588	64,551
NET INCOME at Present Rates		<u>22,194,376</u>	<u>(277,502)</u>	<u>8,476,234</u>	<u>5,898,824</u>	<u>3,977,955</u>	<u>3,981,445</u>	<u>137,420</u>
Tariff Revenue Requirements		48,932,148	12,492,100	13,512,628	9,312,191	6,471,779	6,941,494	201,956

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Future 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						
SUMMARY								
Revenues								
227	Gas revenues	48,935,949	12,493,070	13,513,677	9,312,915	6,472,282	6,942,033	201,971
228	Non-operating income	0	0	0	0	0	0	0
229	Total revenues	48,935,949	12,493,070	13,513,677	9,312,915	6,472,282	6,942,033	201,971
Operating Expenses								
232	Production Expenses	108,576	55,000	20,648	12,560	7,881	12,352	135
233	Natural Gas Storage, Terminating & Proc.	0	0	0	0	0	0	0
234	Transmission Expenses	2,134,116	364,068	385,657	406,594	347,459	630,339	0
235	Distribution Expenses	5,470,367	2,236,016	993,340	766,401	606,072	859,288	9,251
236	Total Operating Expenses	7,713,059	2,655,084	1,399,644	1,185,555	961,412	1,501,978	9,386
238	Customer Accounts, Services, & Sales Exp	3,287,945	1,922,561	579,413	320,998	255,980	194,312	14,681
239	Administrative & General Expenses	3,950,228	1,893,988	690,349	483,455	385,879	473,132	23,424
240	Depreciation Expense	10,540,608	5,550,675	2,161,128	1,280,908	784,754	747,028	16,116
241	Taxes other than Income, GRT	1,249,733	748,265	206,910	143,174	106,302	44,138	945
242	Total Other Expenses	19,028,514	10,115,488	3,637,799	2,228,536	1,532,916	1,458,609	55,165
244	Income tax expense	0	0	0	0	0	0	0
245	Gross receipts tax expense	0	0	0	0	0	0	0
246	Total expenses	26,741,573	12,770,572	5,037,444	3,414,091	2,494,328	2,960,588	64,551
248	NET INCOME at Present Rates	22,194,376	(277,502)	8,476,234	5,898,824	3,977,955	3,981,445	137,420
250	Total Rate Base	277,874,389	141,866,441	54,933,925	34,974,411	22,867,880	22,887,859	343,874
251	Effective tax rate	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
252	Effective GRT Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
REVENUE REQUIREMENTS								
256	Target ROR	7.94%	7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
258	Rate Base	277,874,389	141,866,441	54,933,925	34,974,411	22,867,880	22,887,859	343,874
260	Operating expenses	14,951,232	6,471,633	2,669,406	1,990,009	1,603,271	2,169,422	47,491
261	Depreciation expense	10,540,608	5,550,675	2,161,128	1,280,908	784,754	747,028	16,116
262	Additional Bad Debt expense	0	0	0	0	0	0	0
263	Taxes other than Income, GRT	1,249,733	748,265	206,910	143,174	106,302	44,138	945
264	Operating expenses to recover	26,741,573	12,770,572	5,037,444	3,414,091	2,494,328	2,960,588	64,551
266	Target Return on Rate Base- After taxes	22,055,495	11,260,248	4,360,225	2,775,995	1,815,073	1,816,659	27,294
268	Income taxes to recover	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	48,797,068	24,030,821	9,397,669	6,190,086	4,309,401	4,777,247	91,845
270	GRT needed	0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	48,797,068	24,030,821	9,397,669	6,190,086	4,309,401	4,777,247	91,845

**Enbridge Gas New Brunswick
2014 COS Budget
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	531,176	DIST	0	0	0	531,176	0
Structures and Improvements	472	0	DIST	0	0	0	0	0
Services	473	59,161,845	DIST	0	0	0	59,161,845	0
Regulators and Meter Installations	474	0	DIST	0	0	0	0	0
Mains-PL	475	88,149,573	DIST	0	0	0	88,149,573	0
Mains-ST	475	42,368,058	DIST	0	0	0	42,368,058	0
Compressor Equipment	476	0	DIST	0	0	0	0	0
Meas. & Reg. Stat. Equip. - General	477	11,440,792	DIST	0	0	0	11,440,792	0
Meters	478	24,476,850	DIST	0	0	0	24,476,850	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	341,030,027		0	0	0	341,030,027	0
F. GENERAL PLANT								
Land and Land Rights	480	0	LABOR	0	0	0	0	0
Structures and Improvements	482	301,874	LABOR	0	0	0	178,380	123,494
Office Furniture and Equipment	483	488,354	LABOR	0	0	0	288,573	199,781
Transportation Equipment	484	1,616,777	LABOR	0	0	0	955,368	661,409
Heavy Work Equipment	485	0	LABOR	0	0	0	0	0
Tools & Work Equipment	486	1,000,013	LABOR	0	0	0	590,917	409,096
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	3,784,525	LABOR	0	0	0	2,236,310	1,548,215
Other General Equipment	489	0	LABOR	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	7,191,543		0	0	0	4,249,548	2,941,995
TOTAL UTILITY PLANT		348,221,570		0	0	0	345,279,575	2,941,995

Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes
FUNCTIONALIZATION

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		16,174,219	DIST	0	0	0	16,174,219	0
Mains-ST		8,548,284	DIST	0	0	0	8,548,284	0
Development O&M		20,556,953	PLANT	0	0	0	20,556,953	0
Services		14,859,249	DIST	0	0	0	14,859,249	0
Meters		5,971,142	DIST	0	0	0	5,971,142	0
Distr Other		4,827,322	DIST	0	0	0	4,827,322	0
General Plant		<u>4,074,621</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,407,731</u>	<u>1,666,890</u>
TOTAL - DEPRECIATION RESERVE		75,011,790		0	0	0	73,344,900	1,666,890
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		350,000	DIST	0	0	0	350,000	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		2,958,981	DIST	0	0	0	2,958,981	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		3,308,981		0	0	0	3,308,981	0
IV. TOTAL RATE BASE (Excl. Working Capital)								
Working Capital	131	<u>1,355,628</u>	O&MXGAS	0	0	0	275,243,657	1,275,104
V. TOTAL RATE BASE								
		<u>277,874,389</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>276,045,660</u>	<u>1,828,729</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	108,576	DIST	0	0	0	108,576	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>

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
105 Subtotal - PRODUCTION EXPENSES	623-629	108,576		0	0	0	108,576	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	2,134,116	DIST	0	0	0	2,134,116	0
D. DISTRIBUTION EXPENSES								
114 Supervision	670-870	1,034,650	DIST	0	0	0	1,034,650	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	62,520	DIST	0	0	0	62,520	0
119 Compressor Equipment	676-876	0	DIST	0	0	0	0	0
120 Measuring and Regulation	677-877	1,202,476	DIST	0	0	0	1,202,476	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	<u>3,170,721</u>	LABOR	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,873,608</u>	<u>1,297,113</u>
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,470,367		0	0	0	4,173,254	1,297,113
125 Total - OPERATION & MAINTENANCE EXPENSES		7,604,483		0	0	0	6,307,370	1,297,113
II. SALES & MARKETING								
128 Supervision	700	533,900	ONSITE	0	0	0	0	533,900
129 Advertising - Natural Gas Promotion	701	953,178	ONSITE	0	0	0	0	953,178
130 Demonstration and Selling Exp	702	319,863	ONSITE	0	0	0	0	319,863
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	52,100	ONSITE	0	0	0	0	52,100
134 Other Sales Promotion	709	<u>0</u>	ONSITE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
135 Total - CUSTOMER ACCOUNTS EXPENSES		1,859,041		0	0	0	0	1,859,041
III. CUSTOMER SERVICE & INFORMATIONAL EXPENSES								
138 Operatin Supervision	710	171,428	ONSITE	0	0	0	0	171,428
139 Customers' Contracts and Orders	711	0	ONSITE	0	0	0	0	0
140 Meter Reading	712	5,391	ONSITE	0	0	0	0	5,391
141 Customers' Billing and Accounting	713	974,309	ONSITE	0	0	0	0	974,309
142 Credit and Collection	714	0	ONSITE	0	0	0	0	0
143 Uncollectable Accounts	718	277,776	ONSITE	0	0	0	0	277,776
144 Other Customer Accounting	719	0	ONSITE	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFORMATIONAL EXP.		1,428,904		0	0	0	0	1,428,904
147 Total - CUSTOMER ACCOUNTS, SERVICES & SALES EXPI		3,287,945		0	0	0	0	3,287,945

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
IV. ADMINISTRATIVE & GENERAL EXPENSES								
151 Administrative & General	721	13,432	LABOR	0	0	0	7,937	5,495
152 Special Services	722	2,334,200	LABOR	0	0	0	1,379,300	954,900
153 Insurance	723	449,327	PLANT	0	0	0	449,327	0
154 Injuries & Damages	724	0	LABOR	0	0	0	0	0
155 Employee Pensions and Benefits	725	3,080,495	LABOR	0	0	0	1,820,293	1,260,203
156 Other Admin & Gen Expenses	728	3,751,117	LABOR	0	0	0	2,216,569	1,534,548
157 Admin & Gen Expenses Transferred	729	(5,678,343)	LABOR	0	0	0	(3,355,385)	(2,322,959)
158 Subtotal - O&M Accounts 721-729		3,950,228		0	0	0	2,518,041	1,432,187
160 TOTAL - OPERATING EXPENSES (Excl Depr, Tax and Gas)		14,842,656		0	0	0	8,825,411	6,017,245
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	2,093,706	DIST	0	0	0	2,093,706	0
168 Mains-ST	403.51	1,015,964	DIST	0	0	0	1,015,964	0
169 Development O&M	403.52	2,800,738	PLANT	0	0	0	2,800,738	0
170 Services	403.53	2,233,257	DIST	0	0	0	2,233,257	0
171 Meters	403.54	1,025,544	DIST	0	0	0	1,025,544	0
172 Distr Other	403.55	509,523	DIST	0	0	0	509,523	0
173 General Plant	403.60	786,876	LABOR	0	0	0	464,972	321,904
174 Amort Ltd-Term Elect/Gas Plant	404.00	75,000	PLANT	0	0	0	75,000	0
175 Adjustment		0	PLANT	0	0	0	0	0
176 Total - DEPRECIATION EXPENSE	403-404	10,540,608		0	0	0	10,218,704	321,904
VII. TAXES OTHER THAN INCOME TAXES								
A. General Taxes								
180 Property Tax- Plant		1,249,733	DIST	0	0	0	1,249,733	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	1,249,733		0	0	0	1,249,733	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		1,249,733		0	0	0	1,249,733	0
198 TOTAL EXPENSES		26,741,573		0	0	0	20,402,424	6,339,149

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes
FUNCTIONALIZATION**

Account Description	Account Code	Account Balance	Allocation Factor	SUPPLY	STORAGE	TRANSMISSION	DISTRIBUTION	ONSITE
V. REVENUES at Present Rates								
Retail Revenue	520	48,615,323	RevReqxGas	0	0	0	42,140,769	6,474,554
Commercial Sales	521	0	RevReqxGas	0	0	0	0	0
Industrial Sales	522	0	RevReqxGas	0	0	0	0	0
Other Sales	529	174,319	RevReqxGas	0	0	0	151,103	23,216
Late Payment Penalties	560	0	RevReqxGas	0	0	0	0	0
Revenue from Service Work	561	136,588	RevReqxGas	0	0	0	118,397	18,191
Transportation Revenue	570	0	RevReqxGas	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	RevReqxGas	0	0	0	0	0
Other Revenue		3,801	RevReqxGas	0	0	0	3,295	506
Rent from Gas Ppty / Other Rev		<u>5,918</u>	DIST_PT	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,918</u>	<u>0</u>
Subtotal Gas Revenues, net		48,935,949		0	0	0	42,419,482	6,516,467
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		48,935,949		0	0	0	42,419,482	6,516,467
Total Expenses		26,741,573		0	0	0	20,402,424	6,339,149
NET INCOME at Present Rates		<u>22,194,376</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>22,017,058</u>	<u>177,318</u>

**Enbridge Gas New Brunswick
2014 COS Budget
Future 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	531,176	DEMAND	531,176	0	0
29 Structures and Improvements	472	0	DEMAND	0	0	0
30 Services	473	59,161,845	CUST	0	0	59,161,845
31 Regulators and Meter Installations	474	0	DEMAND	0	0	0
32 Mains-PL	475	88,149,573	MAINS-PL	26,391,101	0	61,758,472
33 Mains-ST	475	42,368,058	DEMAND	42,368,058	0	0
34 Compressor Equipment	476	0	DEMAND	0	0	0
35 Meas. & Reg. Stat. Equip. - General	477	11,440,792	DEMAND	11,440,792	0	0
36 Meters	478	24,476,850	CUST	0	0	24,476,850
37 Other Distribution Equipment	479	0	DEMAND	0	0	0
38 Development O&M	479	114,901,733	DISTPT	41,021,609	0	73,880,124
39 Subtotal - DISTRIBUTION PLANT	470-479	341,030,027		121,752,735	0	219,277,292
41 F. GENERAL PLANT						
42 Land and Land Rights	480	0	DISTLABOR	0	0	0
43 Structures and Improvements	482	178,380	DISTLABOR	123,924	0	54,456
44 Office Furniture and Equipment	483	288,573	DISTLABOR	200,476	0	88,096
45 Transportation Equipment	484	955,368	DISTLABOR	663,711	0	291,658
46 Heavy Work Equipment	485	0	DISTLABOR	0	0	0
47 Tools & Work Equipment	486	590,917	DISTLABOR	410,520	0	180,397
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	2,236,310	DISTLABOR	1,553,603	0	682,707
51 Other General Equipment	489	0	DISTLABOR	0	0	0
52 Subtotal - GENERAL PLANT	480-490	4,249,548		2,952,234	0	1,297,314
54 TOTAL UTILITY PLANT		345,279,575		124,704,969	0	220,574,606

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes**

1 2 3 7 8	Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
					Demand	Commodity	Customer
56	II. DEPRECIATION RESERVE						
57	Intangible Plant		0	DISTPT_INT	0	0	0
58	Production Plant		0	None	0	0	0
59	Local Storage Plant		0	None	0	0	0
60	Transmission Plant		0	None	0	0	0
61	Mains-PL		16,174,219	MAINS-PL	4,842,399	0	11,331,820
62	Mains-ST		8,548,284	DEMAND	8,548,284	0	0
63	Development O&M		20,556,953	DISTPT	7,339,135	0	13,217,818
64	Services		14,859,249	CUST	0	0	14,859,249
65	Meters		5,971,142	CUST	0	0	5,971,142
66	Distr Other		4,827,322	DISTOnlyPT	1,716,117	0	3,111,205
67	General Plant		<u>2,407,731</u>	DISTLABOR	<u>1,672,692</u>	<u>0</u>	<u>735,039</u>
68	TOTAL - DEPRECIATION RESERVE		73,344,900		24,118,626	0	49,226,273
69	III. OTHER RATE BASE ITEMS						
71	Gas Storage Inventory		0	COMMODITY	0	0	0
72	CWIP		0	DISTOnlyPT	0	0	0
73	Customer Deposits		0	CUST	0	0	0
74	Franchise fee		350,000	DISTOnlyPT	124,425	0	225,575
75	Deferred development costs		0	COMMODITY	0	0	0
76	Deferred carrying costs		0	DISTPT	0	0	0
77	Deferred equity offering costs		0	DISTOnlyPT	0	0	0
78	Term deposit		2,958,981	DISTOnlyPT	1,051,920	0	1,907,061
79	Deferral account		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
80	Total - OTHER RATE BASE ITEMS		3,308,981		1,176,345	0	2,132,636
81	IV. TOTAL RATE BASE (Excl. Working Cap						
82	Working Capital	131	275,243,657		101,762,688	0	173,480,968
83			<u>802,004</u>	DISTO&MXGAS	602,160	0	199,844
84	V. TOTAL RATE BASE						
85			276,045,660		102,364,848	0	173,680,812
86	I. OPERATION & MAINTENANCE EXPENSES						
87	A. PRODUCTION EXPENSES						
88	1. Manufactured Gas Production						
90	Operation Supv and Engineering	610	0	None	0	0	0
91	Gas Wells	614	0	None	0	0	0
92	Other Gas Production	619	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
93	Subtotal - Production	610-619	0		0	0	0
94	Supervision	810	0	None	0	0	0
95	Gas Production Maintenance	814	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
96	Subtotal - O&M Accounts 617-618	810-819	0		0	0	0
97	Subtotal - Manufactured Gas Production	610-819	0		0	0	0
98							

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes**

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	108,576	DISTPT	38,763	0	69,813
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	108,576		38,763	0	69,813
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	2,134,116	DEMAND	2,134,116	0	0
112						
113 D. DISTRIBUTION EXPENSES						
114 Supervision	670-870	1,034,650	DISTOnlyPT	367,819	0	666,831
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	62,520	MAIN&SERVICE	22,664	0	39,856
119 Compressor Equipment	676-876	0	DEMAND	0	0	0
120 Measuring and Regulation	677-877	1,202,476	DEMAND	1,202,476	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	1,873,608	DISTLABOR	1,301,628	0	571,980
124 Subtotal - DISTRIBUTION EXPENSES	670-889	4,173,254		2,894,586	0	1,278,668
125 Total - OPERATION & MAINTENANCE EX		6,307,370		5,028,702	0	1,278,668
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
2014 COS Budget
Future Rate Classes**

1 2 3 7 8	Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
					Demand	Commodity	Customer
9							
10							
11							
146							
147	Total - CUSTOMER ACCOUNTS, SERVIC		0		0	0	0
148							
149	IV. ADMINISTRATIVE & GENERAL EXPEI						
150							
151	Administrative & General	721	7,937	DISTLABOR	5,514	0	2,423
152	Special Services	722	1,379,300	DISTLABOR	958,223	0	421,077
153	Insurance	723	449,327	DISTPT	160,416	0	288,911
154	Injuries & Damages	724	0	DISTLABOR	0	0	0
155	Employee Pensions and Benefits	725	1,820,293	DISTLABOR	1,264,588	0	555,704
156	Other Admin & Gen Expenses	728	2,216,569	DISTLABOR	1,539,889	0	676,681
157	Admin & Gen Expenses Transferred	729	<u>(3,355,385)</u>	DISTLABOR	<u>(2,331,043)</u>	<u>0</u>	<u>(1,024,341)</u>
158	Subtotal - O&M Accounts 721-729		2,518,041		1,597,588	0	920,454
159							
160	TOTAL - OPERATING EXPENSES (Excl D		8,825,411		6,626,290	0	2,199,121
161							
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	2,093,706	MAINS-PL	626,835	0	1,466,871
168	Mains-ST	404	1,015,964	DEMAND	1,015,964	0	0
169	Development O&M	404	2,800,738	DISTPT	999,905	0	1,800,833
170	Services	404	2,233,257	CUST	0	0	2,233,257
171	Meters	404	1,025,544	CUST	0	0	1,025,544
172	Distr Other	404	509,523	DISTPT	181,907	0	327,616
173	General Plant	404	464,972	DISTLABOR	323,024	0	141,948
174	Amort Ltd-Term Elect/Gas Plant	404	75,000	DISTPT	26,776	0	48,224
175	Adjustment		<u>0</u>	DISTPT	<u>0</u>	<u>0</u>	<u>0</u>
176	Total - DEPRECIATION EXPENSE	403-404	10,218,704		3,174,411	0	7,044,293
177							
178	VII. TAXES OTHER THAN INCOME TAXE:						
179	A. General Taxes						
180	Property Tax- Plant		1,249,733	PropertyTax	478,854	0	770,879
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		<u>0</u>	COMMODITY	<u>0</u>	<u>0</u>	<u>0</u>
185	Total Taxes Other Than Income Taxes	408	1,249,733		478,854	0	770,879
186							
187	B. Franchise and Revenue Taxes						
188	Gross Receipts Tax		0	CUST	0	0	0
189	GRT- Uncoll Rider		<u>0</u>	CUST	<u>0</u>	<u>0</u>	<u>0</u>
190	Subtotal- Franchise and Gross Receipts Ta		0		0	0	0
191							

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes**

1 2 3 7 8	Account Description	Account Code	DISTRIBUTION Dollars	Classification Allocation Factor	DISTRIBUTION		
					Demand	Commodity	Customer
9 10 11							
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>1,249,733</u>		<u>478,854</u>	<u>0</u>	<u>770,879</u>
197							
198	TOTAL EXPENSES		20,402,424		10,318,318	0	10,084,107
199							
200	V. REVENUES at Present Rates						
201	Retail Revenue	520	42,140,769	RevReq_Dist	18,368,267	0	23,772,502
202	Commercial Sales	521	0	RevReq_Dist	0	0	0
203	Industrial Sales	522	0	RevReq_Dist	0	0	0
204	Other Sales	529	151,103	RevReq_Dist	65,863	0	85,241
205	Late Payment Penalties	560	0	RevReq_Dist	0	0	0
206	Revenue from Service Work	561	118,397	RevReq_Dist	51,607	0	66,790
207	Transportation Revenue	570	0	RevReq_Dist	0	0	0
208	Miscellaneous Operating Revenue	579	0	RevReq_Dist	0	0	0
209	Other Revenue		3,295	RevReq_Dist	1,436	0	1,859
210	Rent from Gas Ppty / Other Rev		<u>5,918</u>	DISTPT	<u>2,113</u>	<u>0</u>	<u>3,805</u>
211	Subtotal Gas Revenues, net		42,419,482		18,489,286	0	23,930,197
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		42,419,482		18,489,286	0	23,930,197
218							
219	Total Expenses		20,402,424		10,318,318	0	10,084,107
220							
221	NET INCOME at Present Rates		<u>22,017,058</u>		<u>8,170,968</u>	<u>0</u>	<u>13,846,090</u>

Enbridge Gas New Brunswick
2014 COS Budget

Future 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		OPS
			Embedded									
				3	4	5	6	7	8	9		
57	Intangible Plant	0	DISTPT-D_INT	0	0	0	0	0	0	0	0	
58	Production Plant	0	None	0	0	0	0	0	0	0	0	
59	Local Storage Plant	0	None	0	0	0	0	0	0	0	0	
60	Transmission Plant	0	None	0	0	0	0	0	0	0	0	
61	Mains-PL	4,842,399	MainsDemand-PL	1,172,358	1,241,875	1,309,295	1,118,871	0	0	0	0	
62	Mains-ST	8,548,284	MainsDemand	1,458,290	1,544,763	1,628,626	1,391,759	2,524,846	0	0	0	
63	Development O&M	7,339,135	DISTPT-D	1,423,576	1,507,990	1,589,857	1,358,629	1,459,082	0	0	0	
64	Services	0	None	0	0	0	0	0	0	0	0	
65	Meters	0	None	0	0	0	0	0	0	0	0	
66	Distr Other	1,716,117	DISTPT-D	332,876	352,615	371,758	317,689	341,178	0	0	0	
67	General Plant	<u>1,672,692</u>	DISTLABOR-D	<u>294,785</u>	<u>312,265</u>	<u>329,217</u>	<u>281,336</u>	<u>455,089</u>	<u>0</u>	<u>0</u>	<u>0</u>	
68	TOTAL - DEPRECIATION RESERVE	24,118,626		4,681,886	4,959,508	5,228,754	4,468,284	4,780,195	0	0	0	
70	III. OTHER RATE BASE ITEMS											
71	Gas Storage Inventory	0	Gas_Deliveries	0	0	0	0	0	0	0	0	
72	CWIP	0	DISTPT-D	0	0	0	0	0	0	0	0	
73	Customer Deposits	0	None	0	0	0	0	0	0	0	0	
74	Franchise fee	124,425	DISTPT-D	24,135	25,566	26,954	23,034	24,737	0	0	0	
75	Deferred development costs	0	Gas_Deliveries	0	0	0	0	0	0	0	0	
76	Deferred carrying costs	0	DISTPT-D	0	0	0	0	0	0	0	0	
77	Deferred equity offering costs	0	DISTPT-D	0	0	0	0	0	0	0	0	
78	Term deposit	1,051,920	DISTPT-D	204,042	216,141	227,875	194,733	209,131	0	0	0	
79	Deferral account	<u>0</u>	DISTPT-D	<u>0</u>	<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	1,176,345		228,176	241,707	254,829	217,766	233,867	0	0	0	
82	IV. TOTAL RATE BASE (Excl. Working Ca	<u>101,762,688</u>		<u>19,683,027</u>	<u>20,850,174</u>	<u>21,982,105</u>	<u>18,785,028</u>	<u>20,462,354</u>	<u>0</u>	<u>0</u>	<u>0</u>	
83	Working Capital	131 602,160	DISTO&MXGAS-L	110,267	116,806	123,147	105,237	146,703	0	0	0	
85	V. TOTAL RATE BASE	<u>102,364,848</u>		<u>19,793,295</u>	<u>20,966,980</u>	<u>22,105,252</u>	<u>18,890,265</u>	<u>20,609,056</u>	<u>0</u>	<u>0</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	0	
91	Gas Wells	614 0	None	0	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>	<u>0</u>	
93	Subtotal - Production	610-619 0		0	0	0	0	0	0	0	0	
94	Supervision	810 0	None	0	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>	<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>	<u>0</u>	
97	Subtotal - Manufactured Gas Production	610-819 0		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	0	
101	Gas Supply Operation	624 38,763	Peak	6,613	7,005	7,385	6,311	11,449	0	0	0	

Enbridge Gas New Brunswick
2014 COS Budget

Future Rate Classes

DISTRIBUTION DEMAND Class Allocation

Account	Account Code	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	1,597,588		286,709	303,710	320,198	273,629	413,341	0	0
240	Depreciation Expense	3,174,411		616,435	652,987	688,437	588,311	628,241	0	0
241	Taxes other than Income, GRT	478,854		105,246	111,487	117,539	100,444	44,138	0	0
242	Total Other Expenses	5,250,852		1,008,390	1,068,184	1,126,175	962,384	1,085,720	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	10,318,318		1,889,489	2,001,530	2,110,191	1,803,285	2,513,823	0	0
247										
248	NET INCOME at Present Rates	8,170,968		2,830,011	3,104,315	1,408,674	642,341	109,320	76,308	0
249										
250	Total Rate Base	102,364,848		19,793,295	20,966,980	22,105,252	18,890,265	20,609,056	0	0
251										
252	Return at Present Rates									
253										
254	REVENUE REQUIREMENTS									
255										
256	Target ROR	7.94%		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
257	Using Target for System									
258	Rate Base	102,364,848		19,793,295	20,966,980	22,105,252	18,890,265	20,609,056	0	0
259										
260	Operating expenses	6,665,053		1,167,808	1,237,056	1,304,214	1,114,530	1,841,444	0	0
261	Depreciation expense	3,174,411		616,435	652,987	688,437	588,311	628,241	0	0
262	Additional Bad Debt expense	0	None	0	0	0	0	0	0	0
263	Taxes other than Income, GRT	478,854		105,246	111,487	117,539	100,444	44,138	0	0
264	Operating expenses to recover	10,318,318		1,889,489	2,001,530	2,110,191	1,803,285	2,513,823	0	0
265										
266	Target Return on Rate Base- After taxes	8,124,921		1,571,037	1,664,195	1,754,542	1,499,361	1,635,786	0	0
267										
268	Income taxes to recover	0	0.0%	0	0	0	0	0	0	0
269	Subtotal- Rev Req before GRT	18,443,238		3,460,526	3,665,725	3,864,733	3,302,646	4,149,608	0	0
270	GRT needed	0		0	0	0	0	0	0	0
271	TOTAL REVENUE REQUIREMENT	18,443,238		3,460,526	3,665,725	3,864,733	3,302,646	4,149,608	0	0

Enbridge Gas New Brunswick
2014 COS Budget
Future 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	59,161,845	Service_Invest	40,449,555	11,429,116	4,609,632	1,595,577	964,805	113,160	0
Regulators and Meter Installations	474	0	Service_Invest	0	0	0	0	0	0	0
Mains-PL	475	61,758,472	MainsCustomer-PL	51,515,013	7,644,749	2,053,738	469,282	0	75,691	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	24,476,850	Meter_Invest	8,809,541	9,339,942	4,114,927	1,205,013	914,952	92,475	0
Other Distribution Equipment	479	0	None	0	0	0	0	0	0	0
Development O&M	479	73,880,124	DISTPT-C	51,205,974	14,437,803	5,476,736	1,661,508	955,154	142,949	0
Subtotal - DISTRIBUTION PLANT	470-479	219,277,292		151,980,083	42,851,611	16,255,033	4,931,380	2,834,912	424,273	0
F. GENERAL PLANT										
Land and Land Rights	480	0	DISTLABOR-C	0	0	0	0	0	0	0
Structures and Improvements	482	54,456	DISTLABOR-C	37,945	10,529	3,980	1,208	689	104	0
Office Furniture and Equipment	483	88,096	DISTLABOR-C	61,386	17,033	6,438	1,955	1,115	169	0
Transportation Equipment	484	291,658	DISTLABOR-C	203,228	56,392	21,315	6,472	3,691	558	0
Heavy Work Equipment	485	0	DISTLABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	180,397	DISTLABOR-C	125,701	34,880	13,184	4,003	2,283	345	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	682,707	DISTLABOR-C	475,713	132,001	49,895	15,150	8,640	1,307	0
Other General Equipment	489	0	DISTLABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	1,297,314		903,974	250,835	94,813	28,789	16,419	2,484	0
TOTAL UTILITY PLANT		220,574,606		152,884,057	43,102,446	16,349,846	4,960,170	2,851,331	426,757	0
II. DEPRECIATION RESERVE										
Intangible Plant		0	DISTPT-C_INT	0	0	0	0	0	0	0

Enbridge Gas New Brunswick

2014 COS Budget

Future 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							
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		11,331,820	MainsCustomer-PL	9,452,287	1,402,705	376,832	86,107	0	13,888	0
62 Mains-ST		0	MainsCustomer	0	0	0	0	0	0	0
63 Development O&M		13,217,818	DISTPT-C	9,161,209	2,583,053	979,837	297,259	170,886	25,575	0
64 Services		14,859,249	Service_Invest	10,159,420	2,870,568	1,157,768	400,750	242,323	28,421	0
65 Meters		5,971,142	Meter_Invest	2,149,093	2,278,484	1,003,839	293,964	223,203	22,559	0
66 Distr Other		3,111,205	DISTPT-C	2,156,362	607,998	230,634	69,969	40,223	6,020	0
67 General Plant		<u>735,039</u>	DISTLABOR-C	<u>512,178</u>	<u>142,119</u>	<u>53,719</u>	<u>16,312</u>	<u>9,303</u>	<u>1,407</u>	<u>0</u>
68 TOTAL - DEPRECIATION RESERVE		49,226,273		33,590,549	9,884,927	3,802,629	1,164,359	685,938	97,871	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		225,575	DISTPT-C	156,345	44,082	16,722	5,073	2,916	436	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		1,907,061	DISTPT-C	1,321,775	372,682	141,370	42,888	24,655	3,690	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		2,132,636		1,478,120	416,764	158,092	47,961	27,572	4,126	0
81										
82 IV. TOTAL RATE BASE (Excl. Working Ca		<u>173,480,968</u>		<u>120,771,628</u>	<u>33,634,282</u>	<u>12,705,309</u>	<u>3,843,772</u>	<u>2,192,965</u>	<u>333,013</u>	<u>0</u>
83 Working Capital	131	199,844	DISTO&MXGAS-C	137,710	39,465	15,032	4,562	2,645	430	0
84										
85 V. TOTAL RATE BASE		<u>173,680,812</u>		<u>120,909,338</u>	<u>33,673,748</u>	<u>12,720,341</u>	<u>3,848,334</u>	<u>2,195,609</u>	<u>333,442</u>	<u>0</u>
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	<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
98										
99 Gas Supply Expenses										
100 Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0
101 Gas Supply Operation	624	69,813	DISTPT-C	48,387	13,643	5,175	1,570	903	135	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

Enbridge Gas New Brunswick

2014 COS Budget

Future Rate Classes

DISTRIBUTION Allocation

DISTRIBUTION CUSTOMER Class Allocation

Account	Account	CUSTOMER	Allocation								
Description	Code	Dollars	Factor	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
			Embedded								
151 Administrative & General	721	2,423	DISTLABOR-C	1,688	468	177	54	31	5	0	
152 Special Services	722	421,077	DISTLABOR-C	293,408	81,415	30,774	9,344	5,329	806	0	
153 Insurance	723	288,911	DISTPT-C	200,243	56,460	21,417	6,497	3,735	559	0	
154 Injuries & Damages	724	0	DISTLABOR-C	0	0	0	0	0	0	0	
155 Employee Pensions and Benefits	725	555,704	DISTLABOR-C	387,217	107,445	40,613	12,332	7,033	1,064	0	
156 Other Admin & Gen Expenses	728	676,681	DISTLABOR-C	471,514	130,836	49,454	15,017	8,564	1,295	0	
157 Admin & Gen Expenses Transferred	729	(1,024,341)	DIST-TRANSFER-C	(714,816)	(198,615)	(75,097)	(22,801)	(13,013)	0	0	
158 Subtotal - O&M Accounts 721-729		920,454		639,254	178,009	67,339	20,443	11,680	3,729	0	
160 TOTAL - OPERATING EXPENSES (Excl [2,199,121		1,530,303	425,202	160,770	48,813	27,858	6,176	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	1,466,871	MainsCustomer-PL	1,223,571	181,576	48,780	11,146	0	1,798	0	
168 Mains-ST	404	0	MainsCustomer	0	0	0	0	0	0	0	
169 Development O&M	404	1,800,833	DISTPT-C	1,248,149	351,922	133,496	40,499	23,282	3,484	0	
170 Services	404	2,233,257	Service_Invest	1,526,901	431,429	174,006	60,230	36,420	4,272	0	
171 Meters	404	1,025,544	Meter_Invest	369,107	391,330	172,409	50,488	38,335	3,875	0	
172 Distr Other	404	327,616	DISTPT-C	227,069	64,023	24,286	7,368	4,236	634	0	
173 General Plant	404	141,948	DISTLABOR-C	98,910	27,446	10,374	3,150	1,797	272	0	
174 Amort Ltd-Term Elect/Gas Plant	404	48,224	DISTPT-C	33,424	9,424	3,575	1,085	623	93	0	
175 Adjustment		0	DISTPT-C	0	0	0	0	0	0	0	
176 Total - DEPRECIATION EXPENSE	403-404	7,044,293		4,727,131	1,457,151	566,926	173,967	104,692	14,427	0	
178 VII. TAXES OTHER THAN INCOME TAXE											
180 Property Tax- Plant		770,879	PropertyTax-C	643,019	95,423	25,635	5,858	0	945	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	770,879		643,019	95,423	25,635	5,858	0	945	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	

Enbridge Gas New Brunswick

2014 COS Budget

Future 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							
196 Total- TAX EXPENSE		770,879		643,019	95,423	25,635	5,858	0	945	0
197										
198 TOTAL EXPENSES		10,084,107		6,948,839	1,991,418	758,506	230,207	133,453	21,683	0
199										
200 V. REVENUES at Present Rates										
201 Retail Revenue	520	23,772,502	Delivery_Rev	6,068,239	6,565,005	4,524,291	3,144,306	3,372,537	98,124	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	85,241	Delivery_Rev	21,759	23,540	16,223	11,274	12,093	352	0
205 Late Payment Penalties	560	0	ENALTY_CHARG	0	0	0	0	0	0	0
206 Revenue from Service Work	561	66,790	Delivery_Rev	17,049	18,445	12,711	8,834	9,475	276	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		1,859	Delivery_Rev	474	513	354	246	264	8	0
210 Rent from Gas Ppty / Other Rev		3,805	DISTPT-C	2,637	744	282	86	49	7	0
211 Subtotal Gas Revenues, net		23,930,197		6,110,158	6,608,247	4,553,861	3,164,746	3,394,418	98,766	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		23,930,197		6,110,158	6,608,247	4,553,861	3,164,746	3,394,418	98,766	0
218										
219 Total Expenses		10,084,107		6,948,839	1,991,418	758,506	230,207	133,453	21,683	0
220										
221 NET INCOME at Present Rates		13,846,090		(838,681)	4,616,829	3,795,355	2,934,539	3,260,965	77,083	(0)
222										
223 Tariff Revenue Requirements		9,928,270		6,907,394	1,948,690	729,290	210,013	111,835	21,049	0
224										
225 SUMMARY										
226 <u>Revenues</u>										
227 Gas revenues		23,930,197		6,110,158	6,608,247	4,553,861	3,164,746	3,394,418	98,766	0
228 Non-operating income		0		0	0	0	0	0	0	0
229 Total revenues		23,930,197		6,110,158	6,608,247	4,553,861	3,164,746	3,394,418	98,766	0
230										
231 <u>Operating Expenses</u>										
232 Production Expenses		69,813		48,387	13,643	5,175	1,570	903	135	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		1,278,668		891,048	247,193	93,431	28,370	16,178	2,447	0
236 Total Operating Expenses		1,348,481		939,435	260,836	98,606	29,940	17,081	2,583	0
237										
238 Customer Accounts, Services, & Sales Exp		0		0	0	0	0	0	0	0
239 Administrative & General Expenses		920,454		639,254	178,009	67,339	20,443	11,680	3,729	0
240 Depreciation Expense		7,044,293		4,727,131	1,457,151	566,926	173,967	104,692	14,427	0
241 Taxes other than Income, GRT		770,879		643,019	95,423	25,635	5,858	0	945	0

Enbridge Gas New Brunswick

2014 COS Budget

Future 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		8,735,626		6,009,404	1,730,583	659,899	200,267	116,372	19,101	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		10,084,107		6,948,839	1,991,418	758,506	230,207	133,453	21,683	0
247										
248 NET INCOME at Present Rates		13,846,090		(838,681)	4,616,829	3,795,355	2,934,539	3,260,965	77,083	(0)
249										
250 Total Rate Base		173,680,812		120,909,338	33,673,748	12,720,341	3,848,334	2,195,609	333,442	0
251										
252 Return at Present Rates										
253										
254 REVENUE REQUIREMENTS										
255										
256 Target ROR		7.94%		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%	7.94%
257 Using Target for System										
258 Rate Base	391,531	173,680,812		120,909,338	33,673,748	12,720,341	3,848,334	2,195,609	333,442	0
259										
260 Operating expenses	156,757	2,268,934		1,578,690	438,845	165,945	50,383	28,761	6,311	0
261 Depreciation expense	22,095	7,044,293		4,727,131	1,457,151	566,926	173,967	104,692	14,427	0
262 Additional Bad Debt expense		0	None	0	0	0	0	0	0	0
263 Taxes other than Income, GRT	19,364	770,879		643,019	95,423	25,635	5,858	0	945	0
264 Operating expenses to recover	198,216	10,084,107		6,948,839	1,991,418	758,506	230,207	133,453	21,683	0
265										
266 Target Return on Rate Base- After taxes	35,915	13,785,424		9,596,837	2,672,759	1,009,641	305,451	174,270	26,466	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	23,869,531		16,545,676	4,664,177	1,768,147	535,658	307,723	48,150	0
270 GRT needed	11,474	0		0	0	0	0	0	0	0
271 TOTAL REVENUE REQUIREMENT	259,165	23,869,531		16,545,676	4,664,177	1,768,147	535,658	307,723	48,150	0

Enbridge Gas New Brunswick

2014 COS Budget

Future 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							
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										
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	123,494	ONSITELABOR-C	79,455	19,561	9,800	8,623	5,407	648	0
Office Furniture and Equipment	483	199,781	ONSITELABOR-C	128,537	31,645	15,854	13,950	8,747	1,048	0
Transportation Equipment	484	661,409	ONSITELABOR-C	425,544	104,767	52,486	46,183	28,960	3,469	0
Heavy Work Equipment	485	0	ONSITELABOR-C	0	0	0	0	0	0	0
Tools & Work Equipment	486	409,096	ONSITELABOR-C	263,208	64,801	32,464	28,565	17,912	2,146	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	1,548,215	ONSITELABOR-C	996,106	245,238	122,859	108,104	67,789	8,120	0
Other General Equipment	489	0	ONSITELABOR-C	0	0	0	0	0	0	0
Subtotal - GENERAL PLANT	480-490	2,941,995		1,892,850	466,013	233,462	205,424	128,816	15,431	0
TOTAL UTILITY PLANT		2,941,995		1,892,850	466,013	233,462	205,424	128,816	15,431	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

Enbridge Gas New Brunswick

2014 COS Budget

Future Rate Classes

ONSITE CUSTOMER Class Allocation

Account	Description	Account Code	ONSITE	Allocation	Future Rate Classes							
			CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
			Dollars	Factor	Embedded							
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		1,666,890	ONSITELABOR-C	1,072,461	264,036	132,276	116,390	72,985	8,743	0	
68	TOTAL - DEPRECIATION RESERVE		1,666,890		1,072,461	264,036	132,276	116,390	72,985	8,743	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	IV. TOTAL RATE BASE (Excl. Working Capital)											
82			1,275,104		820,389	201,977	101,186	89,034	55,831	6,688	0	
83	Working Capital	131	553,624	NSITEO&MXGAS	343,419	91,220	47,632	40,247	27,363	3,744	0	
84	V. TOTAL RATE BASE											
85			1,828,729		1,163,809	293,197	148,817	129,280	83,194	10,432	0	
86	I. OPERATION & MAINTENANCE EXPENSES											
87	A. PRODUCTION EXPENSES											
88	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	Gas Supply Expenses											
99	Natural Gas Purchases	623	0	None	0	0	0	0	0	0	0	
100	Gas Supply Operation	624	0	None	0	0	0	0	0	0	0	
101	Natural Gas W/D from Storage	627-628	0	None	0	0	0	0	0	0	0	
102	Gas Used for Other Util Operations	629	0	None	0	0	0	0	0	0	0	
103	Other Gas Supply Expenses		0	None	0	0	0	0	0	0	0	
104	Subtotal - PRODUCTION EXPENSES	623-629	0		0	0	0	0	0	0	0	

Enbridge Gas New Brunswick

2014 COS Budget

Future 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
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	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	1,297,113	ONSITELABOR-C	834,550	205,463	102,932	90,571	56,794	6,803	0
124 Subtotal - DISTRIBUTION EXPENSES	670-889	1,297,113		834,550	205,463	102,932	90,571	56,794	6,803	0
125 Total - OPERATION & MAINTENANCE		1,297,113		834,550	205,463	102,932	90,571	56,794	6,803	0
126										
127 II. SALES & MARKETING										
128 Supervision	700	533,900	TOTALPLANT	274,905	106,252	66,739	43,006	42,333	664	0
129 Advertising - Natural Gas Promotion	701	953,178	TOTALPLANT	490,792	189,692	119,151	76,780	75,578	1,186	0
130 Demonstration and Selling Exp	702	319,863	TOTALPLANT	164,698	63,656	39,984	25,765	25,362	398	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	52,100	TOTALPLANT	26,826	10,368	6,513	4,197	4,131	65	0
134 Other Sales Promotion	709	0	Incentives	0	0	0	0	0	0	0
135 Total - CUSTOMER ACCOUNTS EXP		1,859,041		957,221	369,968	232,387	149,748	147,404	2,313	0
136										
137 III. CUSTOMER SERVICE & INFORM.										
138 Operatin Supervision	710	171,428	Bills_All	142,878	21,203	5,696	1,302	140	210	0
139 Customers' Contracts and Orders	711	0	Bills_All	0	0	0	0	0	0	0
140 Meter Reading	712	5,391	MetersRead	4,303	639	258	118	42	32	0
141 Customers' Billing and Accounting	713	974,309	Billing	747,253	110,893	29,792	68,073	7,319	10,979	0
142 Credit and Collection	714	0	ENALTY_CHARG	0	0	0	0	0	0	0
143 Uncollectable Accounts	718	277,776	Write-offs	70,906	76,710	52,866	36,740	39,407	1,147	0
144 Other Customer Accounting	719	0	Bills_All	0	0	0	0	0	0	0
145 Total - CUSTOMER SERVICE & INFO		1,428,904		965,340	209,444	88,611	106,232	46,908	12,368	0
146										
147 Total - CUSTOMER ACCOUNTS, SEF		3,287,945		1,922,561	579,413	320,998	255,980	194,312	14,681	0
148										
149 IV. ADMINISTRATIVE & GENERAL E										
150										
151 Administrative & General	721	5,495	ONSITELABOR-C	3,535	870	436	384	241	29	0
152 Special Services	722	954,900	ONSITELABOR-C	614,373	151,256	75,776	66,676	41,810	5,008	0

Enbridge Gas New Brunswick

2014 COS Budget

Future 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	1,260,203	ONSITELABOR-C	810,802	199,616	100,003	87,993	55,178	6,610	0
156	Other Admin & Gen Expenses	728	1,534,548	ONSITELABOR-C	987,313	243,073	121,774	107,149	67,191	8,049	0
157	Admin & Gen Expenses Transferred	729	(2,322,959)	ONSITE-TRANSFER	(1,447,998)	(386,186)	(202,071)	(170,394)	(116,309)	0	0
158	Subtotal - O&M Accounts 721-729		1,432,187		968,024	208,630	95,919	91,807	48,111	19,695	0
160	TOTAL - OPERATING EXPENSES (E:		6,017,245		3,725,135	993,506	519,849	438,358	299,217	41,179	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	321,904	ONSITELABOR-C	207,110	50,990	25,545	22,477	14,095	1,688	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	321,904		207,110	50,990	25,545	22,477	14,095	1,688	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		6,339,149		3,932,245	1,044,495	545,394	460,835	313,312	42,868	0

Enbridge Gas New Brunswick

2014 COS Budget

Future 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							
V. REVENUES at Present Rates			Embedded							
Retail Revenue	520	6,474,554	Delivery_Rev	1,652,714	1,788,011	1,232,212	856,367	918,527	26,724	0
Commercial Sales	521	0	Delivery_Rev	0	0	0	0	0	0	0
Industrial Sales	522	0	Delivery_Rev	0	0	0	0	0	0	0
Other Sales	529	23,216	Delivery_Rev	5,926	6,411	4,418	3,071	3,294	96	0
Late Payment Penalties	560	0	ENALTY_CHARG	0	0	0	0	0	0	0
Revenue from Service Work	561	18,191	Delivery_Rev	4,643	5,024	3,462	2,406	2,581	75	0
Transportation Revenue	570	0	Delivery_Rev	0	0	0	0	0	0	0
Miscellaneous Operating Revenue	579	0	Delivery_Rev	0	0	0	0	0	0	0
Other Revenue		506	Delivery_Rev	129	140	96	67	72	2	0
Rent from Gas Ppty / Other Rev		0	ONSITEPT-C	0	0	0	0	0	0	0
Subtotal Gas Revenues, net		6,516,467		1,663,412	1,799,585	1,240,189	861,910	924,473	26,897	0
Non-Operating Income		0	None	0	0	0	0	0	0	0
Non-Operating Income		0	None	0	0	0	0	0	0	0
Total Non-Oper Income		0		0	0	0	0	0	0	0
Total Revenue		6,516,467		1,663,412	1,799,585	1,240,189	861,910	924,473	26,897	0
Total Expenses		6,339,149		3,932,245	1,044,495	545,394	460,835	313,312	42,868	0
NET INCOME at Present Rates		177,318		(2,268,832)	755,090	694,795	401,075	611,161	(15,970)	(0)
Tariff Revenue Requirements		6,297,742		3,921,675	1,033,061	537,514	455,359	307,438	42,697	0
SUMMARY										
<u>Revenues</u>										
Gas revenues		6,516,467		1,663,412	1,799,585	1,240,189	861,910	924,473	26,897	0
Non-operating income		0		0	0	0	0	0	0	0
Total revenues		6,516,467		1,663,412	1,799,585	1,240,189	861,910	924,473	26,897	0
<u>Operating Expenses</u>										
Production Expenses		0		0	0	0	0	0	0	0
Natural Gas Storage, Terminating & Pr		0		0	0	0	0	0	0	0
Transmission Expenses		0		0	0	0	0	0	0	0
Distribution Expenses		1,297,113		834,550	205,463	102,932	90,571	56,794	6,803	0
Total Operating Expenses		1,297,113		834,550	205,463	102,932	90,571	56,794	6,803	0
Customer Accounts, Services, & Sales		3,287,945		1,922,561	579,413	320,998	255,980	194,312	14,681	0
Administrative & General Expenses		1,432,187		968,024	208,630	95,919	91,807	48,111	19,695	0
Depreciation Expense		321,904		207,110	50,990	25,545	22,477	14,095	1,688	0
Taxes other than Income, GRT		0		0	0	0	0	0	0	0
Total Other Expenses		5,042,036		3,097,695	839,032	442,462	370,265	256,518	36,064	0
Income tax expense		0		0	0	0	0	0	0	0
Gross receipts tax expense		0		0	0	0	0	0	0	0
Total expenses		6,339,149		3,932,245	1,044,495	545,394	460,835	313,312	42,868	0

Enbridge Gas New Brunswick

2014 COS Budget

Future Rate Classes

ONSITE CUSTOMER Class Allocation

Account Description	Account Code	ONSITE	Allocation								
		CUSTOMER	Allocation	Small General - Residential	Mid General	Large General	Contract General	Industrial Contract General	OPS	0	
		Dollars	Factor	Embedded							
247											
248	NET INCOME at Present Rates	177,318		(2,268,832)	755,090	694,795	401,075	611,161	(15,970)	(0)	
249											
250	Total Rate Base	1,828,729		1,163,809	293,197	148,817	129,280	83,194	10,432	0	
251											
252	Return at Present Rates										
253											
254	REVENUE REQUIREMENTS										
255											
256	Target ROR	7.94%		7.94%	7.94%	7.94%	7.94%	7.94%	7.94%	7.94%	
257	Using Target for System										
258	Rate Base	1,828,729		1,163,809	293,197	148,817	129,280	83,194	10,432	0	
259											
260	Operating expenses	6,017,245		3,725,135	993,506	519,849	438,358	299,217	41,179	0	
261	Depreciation expense	321,904		207,110	50,990	25,545	22,477	14,095	1,688	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	6,339,149		3,932,245	1,044,495	545,394	460,835	313,312	42,868	0	
265											
266	Target Return on Rate Base- After taxes	145,150		92,374	23,272	11,812	10,261	6,603	828	0	
267											
268	Income taxes to recover	0	0.0%	0	0	0	0	0	0	0	
269	Subtotal- Rev Req before GRT	<u>6,484,299</u>		<u>4,024,619</u>	<u>1,067,767</u>	<u>557,206</u>	<u>471,097</u>	<u>319,915</u>	<u>43,696</u>	<u>0</u>	
270	GRT needed	0		0	0	0	0	0	0	0	
271	TOTAL REVENUE REQUIREMENT	<u>6,484,299</u>		<u>4,024,619</u>	<u>1,067,767</u>	<u>557,206</u>	<u>471,097</u>	<u>319,915</u>	<u>43,696</u>	<u>0</u>	

**Enbridge Gas New Brunswick
2014 COS Budget
Future 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	531,176	DIST	DEMAND	Peak	-	-	-
Structures and Improvements	472	0	-	-	-	-	-	-
Services	473	59,161,845	DIST	CUST	-	-	Service_Invest	-
Regulators and Meter Installations	474	0	-	-	-	-	-	-
Mains-PL	475	88,149,573	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-
Mains-ST	475	42,368,058	DIST	DEMAND	MainsDemand	-	-	-
Compressor Equipment	476	0	-	-	-	-	-	-
Meas. & Reg. Stat. Equip. - General	477	11,440,792	DIST	DEMAND	Peak	-	-	-
Meters	478	24,476,850	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	341,030,027						
F. GENERAL PLANT								
Land and Land Rights	480	0	-	-	-	-	-	-
Structures and Improvements	482	301,874	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Office Furniture and Equipment	483	488,354	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Transportation Equipment	484	1,616,777	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Heavy Work Equipment	485	0	-	-	-	-	-	-
Tools & Work Equipment	486	1,000,013	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Equipment on Customers' Premises	487	0	-	-	-	-	-	-
Communication Structures & Equip	488	0	-	-	-	-	-	-
Computer Hardware & Software	490	3,784,525	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
Other General Equipment	489	0	-	-	-	-	-	-
Subtotal - GENERAL PLANT	480-490	7,191,543						
TOTAL UTILITY PLANT								
II. DEPRECIATION RESERVE								
Intangible Plant		0	-	-	-	-	-	-
Production Plant		0	-	-	-	-	-	-
Local Storage Plant		0	-	-	-	-	-	-
Transmission Plant		0	-	-	-	-	-	-
Mains-PL		16,174,219	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL	-

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes**

Account Description	Account	Total Dollars	Functional Allocator	DISTRIBUTION				ONSITE
				Classification Allocator	Demand Allocator	Commodity Allocator	Customer Allocator	Customer Allocator
62 Mains-ST		8,548,284	DIST	DEMAND	MainsDemand	-	-	-
63 Development O&M		20,556,953	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
64 Services		14,859,249	DIST	CUST	-	-	Service_Invest	-
65 Meters		5,971,142	DIST	CUST	-	-	Meter_Invest	-
66 Distr Other		4,827,322	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
67 General Plant		4,074,621	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
68 TOTAL - DEPRECIATION RESERVE		75,011,790						
70 III. OTHER RATE BASE ITEMS								
71 Gas Storage Inventory		0	-	-	-	-	-	-
72 CWIP		0	-	-	-	-	-	-
73 Customer Deposits		0	-	-	-	-	-	-
74 Franchise fee		350,000	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		2,958,981	DIST	DISTOnlyPT	DISTPT-D	-	DISTPT-C	-
79 Deferral account		0	-	-	-	-	-	-
80 Total - OTHER RATE BASE ITEMS		3,308,981						
82 IV. TOTAL RATE BASE (Excl. Working Ca		276,518,761						
83 Working Capital	131	1,355,628	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	108,576	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	108,576						
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	2,134,116						

**Enbridge Gas New Brunswick
2014 COS Budget
Future 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	1,034,650	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	62,520	DIST	MAIN&SERVICE	DISTMAIN-SERVICE-I	-	DISTMAIN-SERVICE-	-
119 Compressor Equipment	676-876	0	-	-	-	-	-	-
120 Measuring and Regulation	677-877	1,202,476	DIST	DEMAND	Peak	-	-	-
121 Other Distribution Equipment	679-879	0	-	-	-	-	-	-
122 Structures and Improvements	872	0	-	-	-	-	-	-
123 General Maintenance	884-889	3,170,721	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
124 Subtotal - DISTRIBUTION EXPENSES	670-889	5,470,367						
125 Total - OPERATION & MAINTENANCE E		7,604,483						
126								
127 II. SALES & MARKETING								
128 Supervision	700	533,900	ONSITE	-	-	-	-	TOTALPLANT
129 Advertising - Natural Gas Promotion	701	953,178	ONSITE	-	-	-	-	TOTALPLANT
130 Demonstration and Selling Exp	702	319,863	ONSITE	-	-	-	-	TOTALPLANT
131 Revenue from Merchandising	703	0	-	-	-	-	-	-
132 Expense of Merchandising	704	0	-	-	-	-	-	-
133 Advertising - Other	705	52,100	ONSITE	-	-	-	-	TOTALPLANT
134 Other Sales Promotion	709	0	-	-	-	-	-	-
135 Total - CUSTOMER ACCOUNTS EXPENSE		1,859,041						
136								
137 III. CUSTOMER SERVICE & INFORMATION								
138 Operatin Supervision	710	171,428	ONSITE	-	-	-	-	Bills_All
139 Customers' Contracts and Orders	711	0	-	-	-	-	-	-
140 Meter Reading	712	5,391	ONSITE	-	-	-	-	MetersRead
141 Customers' Billing and Accounting	713	974,309	ONSITE	-	-	-	-	Billing
142 Credit and Collection	714	0	-	-	-	-	-	-
143 Uncollectable Accounts	718	277,776	ONSITE	-	-	-	-	Write-offs
144 Other Customer Accounting	719	0	-	-	-	-	-	-
145 Total - CUSTOMER SERVICE & INFORMATION		1,428,904						
146								
147 Total - CUSTOMER ACCOUNTS, SERVICE		3,287,945						
148								
149 IV. ADMINISTRATIVE & GENERAL EXPENSES								
150								
151 Administrative & General	721	13,432	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
152 Special Services	722	2,334,200	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
153 Insurance	723	449,327	PLANT	DISTPT	DISTPT-D	-	DISTPT-C	-
154 Injuries & Damages	724	0	-	-	-	-	-	-
155 Employee Pensions and Benefits	725	3,080,495	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
156 Other Admin & Gen Expenses	728	3,751,117	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C	ONSITELABOR-C
157 Admin & Gen Expenses Transferred	729	(5,678,343)	LABOR	DISTLABOR	DIST-TRANSFER-D	-	DIST-TRANSFER-C	ONSITE-TRANSFER
158 Subtotal - O&M Accounts 721-729		3,950,228						
159								
160 TOTAL - OPERATING EXPENSES (Excl I		14,842,656						
161								
162 VI. DEPRECIATION EXPENSE								
163 Intangible Plant	403	0	-	-	-	-	-	-

**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes**

					DISTRIBUTION				ONSITE
Account	Total	Functional	Classification	Demand	Commodity	Customer	Customer		
Description	Dollars	Allocator	Allocator	Allocator	Allocator	Allocator	Allocator		
164 Production Plant	403	0	-	-	-	-	-		
165 Local Storage Plant	403	0	-	-	-	-	-		
166 Transmission Plant	403	0	-	-	-	-	-		
167 Mains-PL	404	2,093,706	DIST	MAINS-PL	MainsDemand-PL	-	MainsCustomer-PL		
168 Mains-ST	404	1,015,964	DIST	DEMAND	MainsDemand	-	-		
169 Development O&M	404	2,800,738	PLANT	DISTPT	DISTPT-D	-	DISTPT-C		
170 Services	404	2,233,257	DIST	CUST	-	-	Service_Invest		
171 Meters	404	1,025,544	DIST	CUST	-	-	Meter_Invest		
172 Distr Other	404	509,523	DIST	DISTPT	DISTPT-D	-	DISTPT-C		
173 General Plant	404	786,876	LABOR	DISTLABOR	DISTLABOR-D	-	DISTLABOR-C		
174 Amort Ltd-Term Elect/Gas Plant	404	75,000	PLANT	DISTPT	DISTPT-D	-	DISTPT-C		
175 Adjustment		0	-	-	-	-	-		
176 Total - DEPRECIATION EXPENSE	403-404	10,540,608							
177									
178 VII. TAXES OTHER THAN INCOME TAXE									
179 A. General Taxes									
180 Property Tax- Plant		1,249,733	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	1,249,733							
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		1,249,733							
197									
198 TOTAL EXPENSES									
199									
200 V. REVENUES at Present Rates									
201 Retail Revenue	520	48,615,323	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev		
202 Commercial Sales	521	0	-	-	-	-	-		
203 Industrial Sales	522	0	-	-	-	-	-		
204 Other Sales	529	174,319	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev		
205 Late Payment Penalties	560	0	-	-	-	-	-		
206 Revenue from Service Work	561	136,588	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev		
207 Transportation Revenue	570	0	-	-	-	-	-		
208 Miscellaneous Operating Revenue	579	0	-	-	-	-	-		
209 Other Revenue		3,801	RevReqxGas	RevReq_Dist	Delivery_Rev	-	Delivery_Rev		
210 Rent from Gas Ppty / Other Rev		5,918	DIST_PT	DISTPT	DISTPT-D	-	DISTPT-C		
211 Subtotal Gas Revenues, net		48,935,949							
212									
213 Non-Operating Income		0	-	-	-	-	-		
214 Non-Operating Income		0	-	-	-	-	-		

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**Enbridge Gas New Brunswick
2014 COS Budget
Future Rate Classes**

Account
Description

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>	

Total Non-Oper Income

**Enbridge Gas New Brunswick
2014 COS Budget
Future 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 2014								
Average Number of Customer 2014		10,209	1,515	407	93	10	15	
Annual Sales 2014 (GJs)		930,818	990,378	1,147,014	1,157,091	2,127,512	49,014	
Existing Revenue using 2014 Budgeted Rates		12,493,070	13,513,677	9,312,915	6,472,282	6,942,033	201,971	48,935,949
Revenue Requirement	COS 1 Page 5 Line 271	24,030,821	9,397,669	6,190,086	4,309,401	4,777,247	91,845	48,797,068
Other Revenues	COS 1 Page 4 Lines 204, 209, 210	48,515	50,367	34,639	24,036	25,739	743	
Distribution Revenue Requirement / Sales (\$/GJ (Line 12-Line13) / Line 9		25.7648	9.4381	5.3665	3.7036	2.2334	1.8587	
*Range Limits are based on Max Months Consumption								