

Account Description	Allocator	Total
<b>Revenues</b>		
Operating Revenues		\$0
Total Revenue Adjustments		\$0
<b>Total Adjusted Revenues</b>		<b>\$0</b>
<b>Expenses</b>		
Operation and Maintenance Expenses		\$0
Customer Accounting Expenses		\$0
Administrative & General Expenses		\$0
Depreciation and Amortization Expenses		\$0
Other Expenses (ITC amortization, Reg Credits, Accretion)		\$0
Other Taxes		\$0
<b>Total Operating Expenses</b>		<b>\$0</b>
<b>Pro-Forma Adjustments to Expenses</b>		
Eliminate DSM Expenses	47	-\$1,898,813
Year-End Customer Adjustment	44	\$541,722
Depreciation Expenses	42	\$385,987
Labor Adjustment	41	\$209,494
Pensions/Post Retirement Benefits Adjmt.	42	\$78,706
Property Insurance Adjmt.	43	\$88,922
Liability Insurance Adjmt.	43	\$128,741
Eliminate Advertising Expenses	30	-\$149,398
Rate Case Expenses	38	\$107,664
Retired Mainframe Adjmt.	43	-\$352,000
2009 Winter Storm Adjmt	45	\$33,538
Interest Rate Swap Amortization	43	\$53,039
Normalize 925 Injuries/Damages Adjmt. (See Func Assign	43	\$38,531
Adjustment to correct Edison Electric invoice	43	-\$62,735
Property Tax Adjmt.	43	-\$29,440
Federal & State Income Tax Adjmt.	46	\$3,014,150
Federal & State Income Tax Interest Adjmt.	40	-\$97,159
Prior Income tax true-ups & adjustments	43	\$232,125
Tax Basis depreciation reduction Adjmt.	43	\$13,472
Total Expense Adjustments		\$2,336,546
Net Income Before Income Taxes		-\$2,336,546

Income Taxes	23	\$6,084,288
Net Operating Income (Pro-Forma)		-\$8,420,834
Unadjusted Net Cost Rate Base		\$0
Depreciation Adjustment	42	-\$385,987
Cash Working Capital Adjustment	38	-\$94,673
Net Cost Rate Base		-\$480,660
<hr/>		
Rate of Return -- Pro-Forma		1751.93%
Indexed Rate of Return		100.00%

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Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas Service (AAGS)	Firm Transportation Service (FT)	Special Contracts (SP)
\$185,796,910	\$76,495,761	\$6,005,473	\$2,078,779	\$5,363,186	\$201,837
-\$91,902,978	-\$43,575,580	-\$4,105,526	-\$1,814,204	-\$171,913	-\$53,637
<b>\$93,893,933</b>	<b>\$32,920,181</b>	<b>\$1,899,947</b>	<b>\$264,575</b>	<b>\$5,191,273</b>	<b>\$148,200</b>
\$21,326,618	\$8,733,562	\$617,155	\$112,312	\$1,226,721	\$41,965
\$0	\$0	\$0	\$0	\$0	\$0
\$45,165,766	\$15,423,878	\$946,298	\$175,145	\$2,069,748	\$68,555
\$17,392,543	\$5,527,755	\$311,521	\$67,368	\$540,162	\$12,023
-\$833,308	-\$290,883	-\$17,972	-\$3,879	-\$31,373	-\$679
\$4,633,878	\$1,634,067	\$101,833	\$21,913	\$177,134	\$3,813
<b>\$87,685,498</b>	<b>\$31,028,379</b>	<b>\$1,958,836</b>	<b>\$372,859</b>	<b>\$3,982,393</b>	<b>\$125,677</b>
-\$1,850,605	-\$44,147	\$0	-\$760	-\$3,301	\$0
\$365,992	\$187,489	-\$11,760	\$0	\$0	\$0
\$281,464	\$89,456	\$5,041	\$1,090	\$8,741	\$195
\$146,906	\$50,812	\$3,181	\$610	\$7,701	\$284
\$57,393	\$18,241	\$1,028	\$222	\$1,782	\$40
\$62,755	\$22,230	\$1,389	\$274	\$2,225	\$49
\$90,856	\$32,185	\$2,011	\$396	\$3,222	\$71
-\$145,605	-\$3,473	\$0	-\$60	-\$260	\$0
\$76,159	\$26,008	\$1,596	\$295	\$3,490	\$116
-\$248,417	-\$88,000	-\$5,498	-\$1,084	-\$8,808	-\$194
\$20,944	\$9,913	\$773	\$209	\$1,667	\$32
\$37,431	\$13,260	\$828	\$163	\$1,327	\$29
\$27,192	\$9,633	\$602	\$119	\$964	\$21
-\$44,274	-\$15,684	-\$980	-\$193	-\$1,570	-\$35
-\$20,777	-\$7,360	-\$460	-\$91	-\$737	-\$16
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-\$68,500	-\$24,155	-\$1,505	-\$324	-\$2,618	-\$56
\$163,817	\$58,031	\$3,625	\$715	\$5,809	\$128
\$9,508	\$3,368	\$210	\$41	\$337	\$7
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\$360,167,319	\$127,586,574	\$7,970,883	\$1,571,303	#REF!	\$12,770,554
-\$281,464	-\$89,456	-\$5,041	-\$1,090	-\$8,741	-\$195
-\$66,970	-\$22,870	-\$1,403	-\$260	-\$3,069	-\$102
\$359,818,885	\$127,474,249	\$7,964,438	\$1,569,953	#REF!	\$12,770,258

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<b>Acct. No.</b>	<b>Account Description</b>	<b>Allocator</b>
<b>Plant-in-Service</b>		
<b>Underground Storage Plant</b>		
350-357	Underground Storage Plant	7
358	Asset Retire Obligations Gas Plant	7
<b>Sub-total</b>		
<b>Transmission Plant</b>		
365-371	Transmission	8
<b>Total Transmission Plant</b>		
<b>Distribution Plant</b>		
374	Land and Land Rights	9
375	Structures and Improvements	9
376	Mains	
	L/M Pressure	
	Demand	20
	Customer	13
	H Pressure	
	Demand	19
	Customer	12
378	Meas. & Reg. Station Equip.- Gen.	9
379	Meas. & Reg. Station Equip.- City Gate	9
380	Services	14
381	Meters	15
382	Meter Installations	15
383	House Regulators	15
384	House Regulators Installations	15
385	Indust. Meas. & Reg. Station Equip.	15
387	Other Equipment	15
388	Asset Retire Obligations Gas Plant - City Gate	9
388	Asset Retire Obligations Gas Plant - Mains	45
<b>Total Distribution Plant</b>		
<b>Other Plant-In-Service</b>		
117	Gas Stored Underground/Non-Current	7

301-303	Intangible Plant	34
389-399	General Plant	34
	Common Utility Plant	34
	<b>Sub-total</b>	

**TOTAL PLANT-IN-SERVICE**

**Construction Work In Progress**

Underground Storage	7
Transmission	8
Distribution Mains	45
Other Distribution	35
General	34
Common	34
<b>Sub-total</b>	

**TOTAL GAS PLANT AT ORIGINAL COST**

LESS

**Depreciation Reserve**

Underground Storage	7
Transmission	8
Distribution	50
General and Intangible	34
Common	34
<b>Sub-total</b>	

**Other Rate Base Items**

Customer Advances for Construction	36
Accum. Deferred Income Taxes	34
FAS 109 Deferred Income Taxes	34
Asset Retirement Obligation - Net Assets	37
Asset Retirement Obligation - Liabilities	37
Asset Retirement Obligation - Regulatory Assets	37
Asset Retirement Obligation - Regulatory Liabilities	37
Accum Depr. Reclassification	34
Total Other Rate Base Items	

PLUS

Materials and Supplies	34
Prepayments	34
Gas Stored Underground	7
Cash Working Capital	38
<b>Sub-total</b>	

**ADJUSTMENTS**

Unamortized Debt	-
Regulatory	-
Customer Advances for Construction	-



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**NET COST RATE BASE**

Memo: Used to develop Distrib. Depr. Reserve Allocation:

374 Land & Land Rights	9
375 Structures & Improvements	9
376 Mains	45
378 Meas, & Reg. Sta. Equip. - General	9
379 Meas, & Reg. Sta. Equip. - City Gate	9
380 Services	14
381 Meters	15
382 Meter Installations	15
383 House Regulators	15
384 House Regulator Installations	15
385 Industrial Meas. & Reg. Equip.	15
387 Other Equipment	15
388 Asset Retire Obligations Gas Plant-City Gates	9
388 Asset Retire Obligations Gas Plant-Mains	45
Total	



		Residential	Commercial
<b>Alloc</b>	<b>TOTAL SYSTEM</b>	(RGS)	(CGS)
	<b>Total</b>		
	\$75,948,560	\$51,228,177	\$23,151,495
	\$5,201,173	\$3,508,251	\$1,585,480
	<hr/>		
	\$81,149,733	\$54,736,429	\$24,736,975
	\$22,558,415	\$15,215,910	\$6,876,510
	<hr/>		
	\$22,558,415	\$15,215,910	\$6,876,510
	\$133,743	\$78,555	\$34,911
	\$900,463	\$528,892	\$235,051
\$315,318,356			
\$287,462,918			
100.00%	\$287,462,918	\$182,367,648	\$86,340,952
0.00%	\$0	\$0	\$0
\$27,855,439			
100.00%	\$27,855,439	\$14,548,012	\$6,860,427
0.00%	\$0	\$0	\$0
	\$11,741,524	\$6,896,450	\$3,064,932
	\$4,383,870	\$2,574,891	\$1,144,337
	\$187,198,266	\$157,404,538	\$29,237,187
	\$39,833,752	\$32,895,014	\$6,602,586
	\$23,145,111	\$19,113,408	\$3,836,385
	\$944,360	\$779,860	\$156,531
	\$51,112	\$42,209	\$8,472
	\$2,963	\$1,740	\$773
30405	\$11,928,647	\$7,449,415	\$3,525,854
	<hr/>		
	\$595,582,168	\$424,680,632	\$141,048,399
	\$2,139,990	\$1,443,448	\$652,336

\$387	\$274	\$96
\$8,980,221	\$6,352,030	\$2,217,308
\$66,023,986	\$46,701,119	\$16,301,993
<hr/>		
\$77,144,584	\$54,496,871	\$19,171,732
<b>\$776,434,900</b>	<b>\$549,129,842</b>	<b>\$191,833,617</b>
\$6,808,906	\$4,592,685	\$2,075,567
\$543,238	\$366,420	\$165,596
\$20,758,360	\$12,963,553	\$6,135,728
\$10,182,047	\$7,260,322	\$2,411,357
\$39,317,146	\$27,810,419	\$9,707,803
<hr/>		
\$77,609,697	\$52,993,399	\$20,496,052
<b>\$854,044,597</b>	<b>\$602,123,242</b>	<b>\$212,329,669</b>
\$31,115,896	\$20,988,030	\$9,485,098
\$12,306,066	\$8,300,583	\$3,751,274
\$192,425,924	\$135,388,469	\$46,798,488
\$4,908,558	\$3,471,998	\$1,211,973
\$29,360,397	\$20,767,656	\$7,249,380
<hr/>		
\$270,116,841	\$188,916,735	\$68,496,213
\$6,368,917	\$4,490,669	\$1,551,792
\$86,384,999	\$61,103,190	\$21,329,334
\$3,417,946	\$2,417,635	\$843,926
\$20,308,114	\$14,203,271	\$5,149,730
\$2,155,824	\$1,507,759	\$546,674
\$118,635,800	\$83,722,524	\$29,421,455
\$55,133	\$38,998	\$13,613
\$691,403	\$489,054	\$170,714
\$36,144,520	\$24,379,895	\$11,017,980
\$8,164,483	\$5,775,390	\$1,972,266
<hr/>		
\$45,055,539	\$30,683,336	\$13,174,573

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**\$510,347,495**

**\$360,167,319**

**\$127,586,574**

\$75,686	\$44,455	\$19,757
\$242,491	\$142,428	\$63,298
\$98,386,956	\$61,442,450	\$29,081,085
\$2,182,410	\$1,281,851	\$569,682
\$1,438,212	\$844,742	\$375,422
\$54,595,308	\$45,906,137	\$8,526,859
\$4,765,655	\$3,935,514	\$789,924
-\$429,081	-\$354,338	-\$71,122
\$1,082,141	\$893,640	\$179,369
\$560,004	\$462,456	\$92,823
\$122,229	\$100,938	\$20,260
\$12,411	\$10,249	\$2,057
\$663	\$389	\$173
\$18,556	\$11,588	\$5,485
\$163,053,641	\$114,722,498	\$39,655,072
100.0000%	70.3587%	24.3203%



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Industrial (IGS)	As Available C Firm (AAGS)	Transpor (FT)	Special Cor (SP)	duPont (SP)	Ft Knox (SP)	IntraCompa (SP)
\$1,568,887	\$0	\$0	\$0	\$0		
\$107,442	\$0	\$0	\$0	\$0		
\$1,676,329	\$0	\$0	\$0	\$0		
\$465,994	\$0	\$0	\$0	\$0		
<u>\$465,994</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
\$2,208	\$973	\$16,403	\$693			
\$14,865	\$6,550	\$110,438	\$4,666			
\$6,733,869	\$1,736,346	\$10,284,102	\$0	\$0		
\$0	\$0	\$0	\$0	\$0		
\$536,988	\$226,786	\$5,384,937	\$298,289			
\$0	\$0	\$0	\$0			
\$193,830	\$85,409	\$1,440,055	\$60,847			
\$72,369	\$31,889	\$537,666	\$22,718			
\$272,186	\$80,682	\$199,179	\$4,493			
\$263,973	\$37,009	\$35,170	\$0			
\$153,379	\$21,504	\$20,435	\$0			
\$6,258	\$877	\$834	\$0			
\$339	\$47	\$45	\$0			
\$49	\$22	\$363	\$15			
\$275,060	\$74,266	\$592,767	\$11,284			
<u>\$8,525,374</u>	<u>\$2,302,360</u>	<u>\$18,622,396</u>	<u>\$403,007</u>			
\$44,206	\$0	\$0	\$0			

\$6	\$1	\$10	\$0
\$136,994	\$29,567	\$239,147	\$5,175
\$1,007,198	\$217,379	\$1,758,247	\$38,050
<hr/>			
\$1,188,404	\$246,947	\$1,997,404	\$43,226

**\$11,856,101    \$2,549,307    \$20,619,800    \$446,233**

\$140,653	\$0	\$0	\$0
\$11,222	\$0	\$0	\$0
\$478,662	\$129,239	\$1,031,540	\$19,637
\$145,749	\$39,361	\$318,368	\$6,890
<hr/>			
\$599,784	\$129,449	\$1,047,032	\$22,659
\$1,376,071	\$298,049	\$2,396,940	\$49,186

**\$13,232,172    \$2,847,356    \$23,016,740    \$495,418**

\$642,768	\$0	\$0	\$0
\$254,209	\$0	\$0	\$0
\$2,896,106	\$791,315	\$6,416,048	\$135,499
\$74,880	\$16,161	\$130,717	\$2,829
\$447,894	\$96,667	\$781,880	\$16,921
<hr/>			
\$4,315,857	\$904,142	\$7,328,645	\$155,249

\$95,601	\$25,903	\$201,114	\$3,837
\$1,317,806	\$284,416	\$2,300,469	\$49,784
\$52,141	\$11,253	\$91,021	\$1,970
\$324,478	\$67,976	\$550,987	\$11,672

\$34,445	\$7,216	\$58,490	\$1,239
\$1,824,471	\$396,765	\$3,202,083	\$68,503

\$841	\$182	\$1,468	\$32
\$10,547	\$2,276	\$18,412	\$398
\$746,646	\$0	\$0	\$0
\$121,004	\$22,396	\$264,661	\$8,766
<hr/>			
\$879,038	\$24,854	\$284,541	\$9,196



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<b>\$7,970,883</b>	<b>\$1,571,303</b>	<b>\$12,770,554</b>	<b>\$280,863</b>
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\$1,249	\$551	\$9,283	\$392
\$4,003	\$1,764	\$29,741	\$1,257
\$2,268,683	\$612,545	\$4,889,119	\$93,073
\$36,027	\$15,875	\$267,665	\$11,310
\$23,742	\$10,462	\$176,391	\$7,453
\$79,381	\$23,530	\$58,090	\$1,310
\$31,581	\$4,428	\$4,208	\$0
-\$2,843	-\$399	-\$379	\$0
\$7,171	\$1,005	\$955	\$0
\$3,711	\$520	\$494	\$0
\$810	\$114	\$108	\$0
\$82	\$12	\$11	\$0
\$11	\$5	\$81	\$3
\$428	\$116	\$922	\$18
\$2,454,038	\$670,527	\$5,436,689	\$114,817
1.5050%	0.4112%	3.3343%	0.0704%











<b>Acct. No.</b>	<b>Account Description</b>	<b>Allocator</b>	<b>Alloc</b>
<b>O &amp; M Expenses</b>			
807-813	<b>Procurement Expenses</b>		\$744,962
	Demand	6	11.74%
	Commodity	1	88.26%
	<b>Sub-total</b>		
<b>Storage Operating Expenses</b>			
814	Operations Supervision and Engineer	48	\$466,755
815	Maps and Records	-	
816	Well Expenses	7	
817	Lines Expenses	7	
818	Compressor Station Exp - Payroll	2	
819	Compressor Station Fuel and Power	2	
820	Measurement and Regulator Station	-	
821	Purification of Natural Gas	2	
823	Gas losses	-	
824	Other Expenses	2	
825	Storage Well Royalties	7	
826	Rents	7	
	<b>Sub-total</b>		
<b>Storage Maintenance Expenses</b>			
830	Maintenance Super and Eng.	49	\$324,950
831	Maintenance of Structures	-	
832	Maintenance of Reservoirs	7	
833	Maintenance of Lines	7	
834	Main of Compressor Station Equipment	2	
835	Main of Meas and Reg Sta. Equip	7	
836	Main of Purification Equip	2	
837	Main of Other Equipment	7	
	<b>Sub-total</b>		
<b>Transmission Expense</b>			
850-867	Transmission Expense	8	
	<b>Sub-total</b>		
<b>Distribution Expense</b>			

870 Operation Supr and Engr	-	
871 Dist Load Dispatching		4
872 Compr. Station Labor and Exp.	-	
873 Compr. Station Fuel and Power	-	
874.01 Other Mains/Serv. Expenses		36
874.02 Leak Survey-Mains	-	
874.03 Leak Survey - Service	-	
874.04 Locate Main per Request	-	
874.05 Check Stop Box Access	-	
874.06 Patrolling Mains	-	
874.07 Check/Grease Valves	-	
874.08 Opr. Odor Equipment	-	
874.09 Locate and Inspect Valve Boxes	-	
874.1 Cut Grass - Right of Way	-	
875 Meas and Reg Station Exp.- General		9
876 Meas and Reg Station Exp.- Industrial		15
877 Meas and Reg Station Exp. - City Gate		9
878 Meter and House Reg. Expense		15
879 Customer Installation Expense		15
880 Other Expenses		35
881 Rents		35

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**Sub-total**

**Distribution Maintenance Expenses**

885 Maintenance Supr and Engr	-	
886 Maintenance Structures		9
887 Maintenance Mains		45
888 Maintenance Comp. Station Equip.	-	
889 Maintenance Meas and Reg. General		9
890 Maintenance Meas and Reg - Industrial		15
891 Maintenance Meas and Reg.-City Gate		9
892 Maintenance Services		14
893 Maintenance Meters and House Reg.	-	
894 Maintenance Other Equipment		35

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**Sub-total**

**Total O&M Expense**

**Customer Accounts Expense**

901 Supervision		17
902 Meter Reading		17
903 Customer Records and Collection		17
904 Uncollectible Accounts		17
905 Misc. Cust Accounts Expense		17

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**Sub-total**

**Customer Service & Information Expenses**

907-910 Customer Service		18
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**Sub-total****Sales Expenses**

911-916	Sales Expenses	18
	<b>Sub-total</b>	

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**Total Customer Accounting Expenses****Administrative & General Expenses**

920	Admin and General Salaries	39
921	Office Supplies and Expense	39
922	Admin. Expenses Transferred	39
923	Outside Services Employed	39
924	Property Insurance	40
925	Injuries and Damages	39
926	Employee Pensions and Benefits	39
927	Franchise Requirement	40
928	Regulatory Commission Fee	40
929	Duplicate Charges -Credit	39
930.1	General Advertising Expense	40
930.2	Misc. General Expense	39
931	Rents	40
935	Maintenance of General Plant	34
	<b>Sub-total</b>	

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**Total Oper. & Maint Expenses****Depreciation Expense**

	Underground Storage Plant	
350-357	Underground Storage Plant	7
358	Asset Retire Obligations Gas Plant	7
	<b>Sub-total</b>	

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**Transmission Plant**

365-371	Transmission	8
	<b>Sub-total</b>	

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**Distribution Plant**

374	Land and Land Rights	9
375	Structures and Improvements	9
376	Mains	45
378	Meas. & Reg. Station Equip.- Gen.	9
379	Meas. & Reg. Station Equip.- City Gate	9
380	Services	14
381	Meters	15
382	Meter Installations	15
383	House Regulators	15

384 House Regulators Installations	15
385 Indust. Meas. & Reg. Station Equip.	15
387 Other Equipment	15
388 Asset Retire Obligations Gas Plant - City Gate	9
388 Asset Retire Obligations Gas Plant - Mains	45
L/M Pressure	
Demand	11
Customer	13
H Pressure	
Demand	10
Customer	12

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**Sub-total**

**Other Plant-In-Service**

117 Gas Stored Underground/Non-Current	-
301-303 Intangible Plant	34
389-399 General Plant	34
Common Utility Plant	34
Common Utility Plant Amortization	34

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**Sub-total**

**TOTAL DEPRECIATION EXPENSE**

**Regulatory Credits and Accretion**

Regulatory Credits	34
Accretion	34
Amortization of Income Tax Credits	34

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**Sub-total**

**Taxes Other Than Income**

Property Taxes	40
Unemployment Insurance	40
Federal Old Age & Survivor Insurance	41
Public Service Commission Fee	40
Miscellaneous	40

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**Sub-total**

Interest Expense	40
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**Total Expenses Before Proforma Adjustments**

**Pro-Forma Adjustments to Expenses**

Eliminate DSM Expenses	47
Year-End Customer Adjustment	44
Depreciation Expenses	42
Labor Adjustment	41
Pensions/Post Retirement Benefits Adjmt.	41

Property Insurance Adjmt.	43
General Management audit regulatory asset	43
Eliminate Advertising Expenses	40
Rate Case Expenses	38
Swap termination regulatory asset	43
Gas Supply Uncollectible Accounts Expense	33
Interest Rate Swap Amortization	
Normalize 925 Injuries/Damages Adjmt.	41
Adjustment to correct Edison Electric invoice	
Property Tax Adjmt.	
Federal & State Income Tax Adjmt.	Net Pro Forma Adjustment
Federal & State Income Tax Interest Adjmt.	40
Prior Income tax true-ups & adjustments	43
Adjustment for amortization of investment tax credit	42
Remove out of period items.	43
 Total Expense Adjustments	
 Operating Income Before Income Taxes	
 Interest Expense	40
 Taxable Income	
 Income Taxes	Taxable Income
 Net Operating Income (Pro-Forma)	
 Unadjusted Net Cost Rate Base	
Depreciation Adjustment	42
Cash Working Capital Adjustment	38
Net Cost Rate Base	
 Rate of Return -- Pro-Forma	

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<b>TOTAL SYSTEM</b>	<b>Total</b>	<b>Residential (RGS)</b>	<b>Commercial (CGS)</b>	<b>Industrial (IGS)</b>	<b>As Available Gas Service (AAGS)</b>
\$87,459		\$51,370	\$22,830	\$1,444	\$636
\$657,503		\$300,598	\$152,238	\$14,496	\$5,923
\$744,962		\$351,967	\$175,068	\$15,940	\$6,560
\$524,637		\$349,662	\$162,690	\$12,285	\$0
\$364,846		\$246,093	\$111,216	\$7,537	\$0
\$553,668		\$373,456	\$168,775	\$11,437	\$0
\$1,522,429		\$1,009,176	\$475,715	\$37,538	\$0
\$627,559		\$415,992	\$196,094	\$15,473	\$0
\$1,270,760		\$842,352	\$397,076	\$31,332	\$0
\$15,691		\$10,401	\$4,903	\$387	\$0
\$47,558		\$32,079	\$14,497	\$982	\$0
\$35,483		\$23,934	\$10,816	\$733	\$0
\$4,962,632		\$3,303,144	\$1,541,784	\$117,704	\$0
\$383,841		\$255,657	\$119,139	\$9,045	\$0
\$814,235		\$549,211	\$248,204	\$16,820	\$0
\$173,506		\$117,032	\$52,890	\$3,584	\$0
\$691,885		\$458,631	\$216,194	\$17,059	\$0
\$32,820		\$22,137	\$10,004	\$678	\$0
\$880,092		\$583,389	\$275,003	\$21,700	\$0
\$43,201		\$29,140	\$13,169	\$892	\$0
\$3,019,579		\$2,015,196	\$934,604	\$69,779	\$0
\$2,026,620		\$1,366,979	\$617,777	\$41,864	\$0
\$2,026,620		\$1,366,979	\$617,777	\$41,864	\$0

\$481,434	\$220,102	\$111,471	\$10,614	\$4,337
\$2,952,758	\$2,081,965	\$719,442	\$44,322	\$12,009
\$754,896	\$443,392	\$197,053	\$12,462	\$5,491
\$285,484	\$235,755	\$47,320	\$1,892	\$265
\$122,422	\$71,905	\$31,956	\$2,021	\$891
\$718,284	\$593,164	\$119,058	\$4,760	\$667
\$485,598	\$401,011	\$80,490	\$3,218	\$451
\$3,223,073	\$2,298,216	\$763,302	\$46,136	\$12,460
\$9,921	\$7,074	\$2,350	\$142	\$38
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$9,033,870	\$6,352,585	\$2,072,442	\$125,568	\$36,610
\$570,798	\$335,261	\$148,997	\$9,423	\$4,152
\$9,579,520	\$5,982,390	\$2,831,502	\$220,892	\$59,641
\$100,383	\$58,961	\$26,203	\$1,657	\$730
\$221,727	\$183,104	\$36,752	\$1,469	\$206
\$319,701	\$187,778	\$83,453	\$5,278	\$2,326
\$1,056,214	\$888,111	\$164,963	\$1,536	\$455
\$422,328	\$301,142	\$100,018	\$6,045	\$1,633
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$12,270,671	\$7,936,747	\$3,391,888	\$246,300	\$69,143
<b>\$32,058,333</b>	<b>\$21,326,618</b>	<b>\$8,733,562</b>	<b>\$617,155</b>	<b>\$112,312</b>
\$832,776	\$698,810	\$123,629	\$1,032	\$67
\$1,768,816	\$1,484,273	\$262,587	\$2,192	\$143
\$4,364,163	\$3,662,115	\$647,876	\$5,407	\$352
\$828,312	\$695,064	\$122,966	\$1,026	\$67
\$320,243	\$268,727	\$47,541	\$397	\$26
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$8,114,310	\$6,808,989	\$1,204,598	\$10,054	\$655
\$2,938,592	\$2,465,871	\$436,244	\$3,641	\$237

\$2,938,592	\$2,465,871	\$436,244	\$3,641	\$237
\$6,347	\$5,326	\$942	\$8	\$1
\$6,347	\$5,326	\$942	\$8	\$1

\$3,861,279	\$2,705,961	\$935,303	\$58,610	\$11,131
\$1,253,647	\$878,548	\$303,666	\$19,029	\$3,614
-\$389,615	-\$273,040	-\$94,375	-\$5,914	-\$1,123
\$1,156,536	\$810,493	\$280,143	\$17,555	\$3,334
\$107,371	\$75,699	\$26,694	\$1,664	\$358
\$621,607	\$435,618	\$150,569	\$9,435	\$1,792
\$9,315,870	\$6,528,505	\$2,256,547	\$141,405	\$26,855
\$567,069	\$399,798	\$140,983	\$8,786	\$1,891
\$236,219	\$166,540	\$58,728	\$3,660	\$788
-\$527,144	-\$369,419	-\$127,688	-\$8,002	-\$1,520
\$205,864	\$145,139	\$51,181	\$3,190	\$686
\$282,072	\$197,674	\$68,325	\$4,282	\$813
\$399,731	\$281,821	\$99,380	\$6,193	\$1,333
\$3,641,303	\$2,575,623	\$899,075	\$55,548	\$11,989
\$20,731,809	\$14,558,962	\$5,048,531	\$315,442	\$61,941
<b>\$63,849,391</b>	<b>\$45,165,766</b>	<b>\$15,423,878</b>	<b>\$946,298</b>	<b>\$175,145</b>

\$1,269,757	\$856,466	\$387,062	\$26,230	\$0
\$609,257	\$410,951	\$185,721	\$12,586	\$0
\$1,879,014	\$1,267,417	\$572,782	\$38,815	\$0

\$130,619	\$88,104	\$39,817	\$2,698	\$0
\$130,619	\$88,104	\$39,817	\$2,698	\$0

\$30	\$18	\$8	\$0	\$0
\$48,371	\$28,411	\$12,626	\$799	\$352
\$5,716,998	\$3,570,253	\$1,689,823	\$131,827	\$35,593
\$306,178	\$179,835	\$79,923	\$5,054	\$2,227
\$101,578	\$59,662	\$26,515	\$1,677	\$739
\$6,809,068	\$5,725,364	\$1,063,461	\$9,900	\$2,935
\$1,489,670	\$1,230,181	\$246,918	\$9,872	\$1,384
\$506,813	\$418,530	\$84,006	\$3,359	\$471

\$8,877	\$7,331	\$1,471	\$59	\$8
\$1,694	\$1,399	\$281	\$11	\$2
\$74	\$43	\$19	\$1	\$1
\$373,549	\$233,281	\$110,413	\$8,614	\$2,326

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\$15,362,900	\$11,454,308	\$3,315,464	\$171,173	\$46,037
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\$233,576	\$165,217	\$57,672	\$3,563	\$769
\$3,789,063	\$2,680,139	\$935,558	\$57,802	\$12,475
\$2,456,201	\$1,737,359	\$606,461	\$37,469	\$8,087
\$6,478,840	\$4,582,715	\$1,599,691	\$98,835	\$21,331

<b>\$23,851,373</b>	<b>\$17,392,543</b>	<b>\$5,527,755</b>	<b>\$311,521</b>	<b>\$67,368</b>
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-\$2,104,902	-\$1,488,872	-\$519,722	-\$32,110	-\$6,930
\$1,059,702	\$749,565	\$261,651	\$16,166	\$3,489
-\$132,894	-\$94,001	-\$32,813	-\$2,027	-\$438
-\$1,178,094	-\$833,308	-\$290,883	-\$17,972	-\$3,879

\$6,572,639	\$4,633,878	\$1,634,067	\$101,833	\$21,913
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\$6,572,639	\$4,633,878	\$1,634,067	\$101,833	\$21,913
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\$9,337,962	\$6,583,502	\$2,321,572	\$144,678	\$31,132
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\$93,095,309	\$66,358,880	\$22,294,817	\$1,341,681	\$260,547
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-\$2,685,996	-\$2,617,803	-\$62,448	\$0	-\$1,075
\$90,963	\$61,455	\$31,482	-\$1,975	\$0
\$1,239,999	\$904,214	\$287,380	\$16,196	\$3,502
\$818,232	\$573,778	\$198,459	\$12,424	\$2,382
-\$900,001	-\$631,117	-\$218,292	-\$13,666	-\$2,620

\$65,342	\$46,114	\$16,335	\$1,021	\$201
\$9,941	\$7,016	\$2,485	\$155	\$31
-\$212,211	-\$149,614	-\$52,759	-\$3,288	-\$708
\$23,863	\$16,880	\$5,765	\$354	\$65
\$27,325	\$19,284	\$6,831	\$427	\$84
-\$440,662	-\$278,510	-\$141,747	-\$12,984	-\$5,651
-\$108,523	-\$76,101	-\$26,322	-\$1,648	-\$316
-\$1,107,402	-\$724,630	-\$335,455	-\$31,663	-\$14,013
\$67,221	\$47,393	\$16,712	\$1,041	\$224
-\$113,553	-\$80,138	-\$28,388	-\$1,774	-\$350
\$7,274	\$5,304	\$1,686	\$95	\$21
-\$169,206	-\$119,414	-\$42,301	-\$2,643	-\$521
-\$3,387,394	-\$2,995,889	-\$340,577	-\$37,926	-\$18,742
\$44,610,194	\$30,530,942	\$10,965,941	\$596,192	\$22,770
\$9,337,962	\$6,583,502	\$2,321,572	\$144,678	\$31,132
\$35,272,232	\$23,947,441	\$8,644,368	\$451,514	-\$8,363
\$14,475,575	\$9,827,929	\$3,547,612	\$185,299	-\$3,432
\$30,134,619	\$20,703,014	\$7,418,329	\$410,892	\$26,202
\$510,347,495	\$360,167,319	\$127,586,574	\$7,970,883	\$1,571,303
-\$1,239,999	-\$904,214	-\$287,380	-\$16,196	-\$3,502
-\$435,117	-\$307,793	-\$105,110	-\$6,449	-\$1,194
\$508,672,379	\$358,955,312	\$127,194,084	\$7,948,238	\$1,566,607
5.92%	5.77%	5.83%	5.17%	1.67%





		\$0
\$127,093	\$7,816	\$0
		\$0
		\$0
\$93,241	\$1,779	\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
\$92,585	\$3,912	\$0
\$252	\$0	\$0
\$15,015	\$634	\$0
\$634	\$0	\$0
\$429	\$0	\$0
\$100,778	\$2,181	\$0
\$310	\$7	\$0
<hr/>	<hr/>	\$0
\$430,336	\$16,329	\$0
		\$0
		\$0
		\$0
\$70,006	\$2,958	\$0
\$476,033	\$9,062	\$0
		\$0
		\$0
\$12,312	\$520	\$0
\$196	\$0	\$0
\$39,210	\$1,657	\$0
\$1,124	\$25	\$0
		\$0
		\$0
\$13,205	\$286	\$0
<hr/>	<hr/>	\$0
\$612,086	\$14,508	\$0
		\$0
		\$0
<b>\$1,226,721</b>	<b>\$41,965</b>	\$0
		\$0
		\$0
		\$0
\$9,118	\$120	\$0
\$19,367	\$255	\$0
\$47,784	\$629	\$0
\$9,069	\$119	\$0
\$3,506	\$46	\$0
<hr/>	<hr/>	\$0
\$88,845	\$1,169	\$0
		\$0
		\$0
\$32,175	\$423	\$0





\$1,635	\$36	\$0
\$249	\$5	\$0
-\$5,719	-\$123	\$0
\$774	\$26	\$0
\$684	\$15	\$0
-\$1,661	-\$111	\$0
		\$0
-\$3,989	-\$147	\$0
		\$0
		\$0
-\$1,229	-\$412	\$0
\$1,812	\$39	\$0
-\$2,841	-\$62	\$0
\$165	\$4	\$0
-\$4,234	-\$93	\$0
		\$0
\$6,050	-\$309	\$0
		\$0
\$2,429,552	\$64,798	\$0
		\$0
\$251,661	\$5,417	\$0
		\$0
\$2,177,891	\$59,381	\$0
		\$0
\$893,797	\$24,370	\$0
		\$0
\$1,535,754	\$40,428	\$0
		\$0
\$12,770,554	\$280,863	\$0
-\$28,082	-\$625	\$0
-\$14,105	-\$467	\$0
\$12,728,367	\$279,771	\$0
12.07%	14.45%	

<b>Acct. No.</b>	<b>Account Description</b>	<b>Allocator</b>	<b>Alloc</b>
	<b>Operating Revenues</b>		
	Sales and Transportation		28 REV01
	Interdepartmental Sales		28 REV01
	Forfeited Discounts	Dir	REVFD
	Miscellaneous Revenue		31 REVMISC
	Unbilled Revenue		28
	Accrued Revenue		28
	Ft Knox Revenues		28
	<b>Total Operating Revenues</b>		
	<b>Pro-Forma Adjustments to Revenues</b>		
	Temperature Normalization		Dir
	Year-End Customer Adjustment		44
	Rate Switching		Dir
	Adjustment to reflect contract cancellation		28
	Adjustment to eliminate Gas Supply Cost Recoveries		33
	Adjustment to eliminate unbilled revenues		28
	Adjustment to eliminate accrued revenues		28
	Removal of DSM Revenues		47
		Dir	
	<b>Total Revenue Adjustments</b>		
	<b>Total Adjusted Revenue</b>		

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<b>TOTAL SYSTEM</b>	<b>Total</b>	<b>Residential (RGS)</b>	<b>Commercial (CGS)</b>	<b>Industrial (IGS)</b>	<b>As Available Gas Service (AAGS)</b>
\$271,922,589		\$182,956,905	\$75,428,219	\$5,929,322	\$2,067,816
\$7,290,452		\$4,905,214	\$2,022,288	\$158,970	\$55,440
\$2,474,416		\$1,928,929	\$494,023	\$49,719	\$1,745
\$332,763		\$95,489	\$237,274	\$0	\$0
-\$5,710,375		-\$3,842,095	-\$1,583,993	-\$124,516	-\$43,424
-\$635,460		-\$427,555	-\$176,269	-\$13,856	-\$4,832
\$267,562		\$180,023	\$74,219	\$5,834	\$2,035
<b>\$275,941,947</b>		<b>\$185,796,910</b>	<b>\$76,495,761</b>	<b>\$6,005,473</b>	<b>\$2,078,779</b>
\$2,313,122		\$132,253	\$1,802,536	\$114,219	\$18,543
\$387,739		\$261,960	\$134,196	-\$8,417	\$0
-\$48,271		\$0	-\$17,639	-\$30,632	\$0
-\$247,029		-\$166,208	-\$68,523	-\$5,387	-\$1,879
-\$146,406,353		-\$92,532,515	-\$47,094,137	-\$4,313,682	-\$1,877,537
\$5,710,375		\$3,842,095	\$1,583,993	\$124,516	\$43,424
\$635,460		\$427,555	\$176,269	\$13,856	\$4,832
-\$3,968,881		-\$3,868,118	-\$92,275	\$0	-\$1,588
-\$141,623,838		-\$91,902,978	-\$43,575,580	-\$4,105,526	-\$1,814,204
<b>\$134,318,109</b>		<b>\$93,893,933</b>	<b>\$32,920,181</b>	<b>\$1,899,947</b>	<b>\$264,575</b>





#VALUE!

\$0  
\$0

<b>Acct. No.</b>	<b>Account Description</b>	<b>Allocator</b>	<b>Alloc</b>
<b>Labor Expenses</b>			
807-813	<b>Procurement Expenses</b>		\$495,110
	Demand	6	11.74%
	Commodity	1	88.26%
	<b>Sub-total</b>		
<b>Storage Expenses</b>			
Operation			
	814 Operations Supervision and Engineer	48	\$332,069
	815 Maps and Records	-	
	816 Well Expenses	7	
	817 Lines Expenses	7	
	818 Compressor Station Exp - Payroll	2	
	819 Compressor Station Fuel and Power	-	
	820 Measurement and Regulator Station	-	
	821 Purification of Natural Gas	2	
	823 Gas losses	-	
	824 Other Expenses	-	
	825 Storage Well Royalties	-	
	826 Rents	-	
	<b>Total Storage Operation Labor</b>		
<b>Storage Expense</b>			
	Maintenance		
	830 Maintenance Super and Eng.	49	\$232,292
	831 Maintenance of Structures	-	
	832 Maintenance of Reservoirs	7	
	833 Maintenance of Lines	7	
	834 Main of Compressor Station Equipment	2	
	835 Main of Meas and Reg Sta. Equip	7	
	836 Main of Purification Equip	2	
	837 Main of Other Equipment	7	
	<b>Total Maintenance Labor</b>		
	<b>Total Storage Labor</b>		

### Transmission

850-867	Transmission Expenses	8
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### Distribution Expenses

#### Operation

870	Operation Supr and Engr	-
871	Dist Load Dispatching	4
872	Compr. Station Labor and Exp.	-
873	Compr. Station Fuel and Power	-
874.01	Other Mains/Serv. Expenses	36
874.02	Leak Survey-Mains	-
874.03	Leak Survey - Service	-
874.04	Locate Main per Request	-
874.05	Check Stop Box Access	-
874.06	Patrolling Mains	-
874.07	Check/Grease Valves	-
874.08	Opr. Odor Equipment	-
874.09	Locate and Inspect Valve Boxes	-
874.1	Cut Grass - Right of Way	-
875	Meas and Reg Station Exp.- General	9
876	Meas and Reg Station Exp.- Industrial	15
877	Meas and Reg Station Exp. - City Gate	9
878	Meter and House Reg. Expense	15
879	Customer Installation Expense	15
880	Other Expenses	35
881	Rents	-
<b>Total Operations Distribution Labor</b>		

#### I Operations Transmission and Distribution Labor

#### Maintenance Expense -- Distribution

885	Maintenance Supr and Engr	-
886	Maintenance Structures	9
887	Maintenance Mains	45
888	Maintenance Comp. Station Equip.	-
889	Maintenance Meas and Reg. General	9
890	Maintenance Meas and Reg - Industrial	15
891	Maintenance Meas and Reg.-City Gate	9
892	Maintenance Services	14
893	Maintenance Meters and House Reg.	-
894	Maintenance Other Equipment	35

#### Total Maintenance Labor

#### Total Transmission & Distribution Labor

**Customer Accounts Expense**

901 Supervision	17
902 Meter Reading	17
903 Customer Records and Collections	17
904 Uncollectible Accounts	-
905 Misc. Cust Account Expenses	17

**Total Customer Accounts Labor**

**Customer Service Expenses**

907-910 Customer Service	18
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**Sales Expenses**

911-916 Sales Expenses	-
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**Administrative & General**

920 Admin and General Salaries	39
921 Office Supplies and Expense	39
922 Admin. Expenses Transferred	39
923 Outside Services Employed	-
924 Property Insurance	-
925 Injuries and Damages	39
926 Employee Pensions and Benefits	39
927 Franchise Requirement	-
928 Regulatory Commission Fee	-
929 Duplicate Charges -Credit	-
930.1 General Advertising Expense	-
930.2 Misc. General Expense	-
931 Rents	-
935 Maintenance of General Plant	34

**Total Administrative and General Labor**

**Total Labor Expense**















<b>TOTAL SYSTEM</b>	<b>Total</b>	<b>Residential (RGS)</b>	<b>Commercial (CGS)</b>	<b>Industrial (IGS)</b>	<b>As Available Gas Service (AAGS)</b>
	\$58,126	\$34,141	\$15,173	\$960	\$423
	\$436,984	\$199,781	\$101,179	\$9,634	\$3,937
	\$495,110	\$233,921	\$116,352	\$10,594	\$4,360
	\$379,908	\$253,203	\$117,810	\$8,896	\$0
	\$124,556	\$84,014	\$37,969	\$2,573	\$0
	\$266,927	\$180,045	\$81,368	\$5,514	\$0
	\$376,942	\$249,864	\$117,784	\$9,294	\$0
	\$493,112	\$326,870	\$154,083	\$12,158	\$0
	\$1,641,445	\$1,093,997	\$509,013	\$38,435	\$0
	\$279,461	\$186,135	\$86,741	\$6,585	\$0
	\$136,874	\$92,323	\$41,723	\$2,827	\$0
	\$73,990	\$49,907	\$22,554	\$1,528	\$0
	\$350,853	\$232,571	\$109,631	\$8,651	\$0
	\$18,337	\$12,369	\$5,590	\$379	\$0
	\$316,939	\$210,090	\$99,034	\$7,815	\$0
	\$21,491	\$14,496	\$6,551	\$444	\$0
	\$1,197,945	\$797,890	\$371,825	\$28,229	\$0
	\$2,839,390	\$1,891,888	\$880,838	\$66,664	\$0

\$616,794	\$416,035	\$188,018	\$12,741	\$0
\$339,244	\$155,096	\$78,549	\$7,479	\$3,056
\$527,072	\$371,634	\$128,422	\$7,912	\$2,144
\$401,227	\$235,663	\$104,734	\$6,623	\$2,919
\$188,171	\$155,393	\$31,190	\$1,247	\$175
\$32,505	\$19,092	\$8,485	\$537	\$236
\$490,795	\$405,302	\$81,351	\$3,252	\$456
\$234,588	\$193,725	\$38,884	\$1,555	\$218
\$1,298,940	\$926,211	\$307,621	\$18,593	\$5,021
\$3,512,542	\$2,462,115	\$779,234	\$47,199	\$14,225
\$4,129,336	\$2,878,150	\$967,252	\$59,940	\$14,225
\$17,911	\$10,520	\$4,675	\$296	\$130
\$3,615,007	\$2,257,564	\$1,068,519	\$83,358	\$22,507
\$62,064	\$36,454	\$16,201	\$1,025	\$451
\$145,376	\$120,053	\$24,097	\$963	\$135
\$177,909	\$104,496	\$46,440	\$2,937	\$1,294
\$507,170	\$426,451	\$79,211	\$737	\$219
\$166,265	\$118,555	\$39,376	\$2,380	\$643
\$4,691,701	\$3,074,092	\$1,278,519	\$91,696	\$25,379
\$8,821,037	\$5,952,242	\$2,245,771	\$151,635	\$39,604

\$555,288	\$465,961	\$82,434	\$688	\$45
\$190,502	\$159,857	\$28,281	\$236	\$15
\$2,040,683	\$1,712,406	\$302,947	\$2,528	\$165

\$130,637	\$109,622	\$19,394	\$162	\$11
\$2,917,110	\$2,447,845	\$433,055	\$3,614	\$235

\$266,898	\$223,963	\$39,622	\$331	\$22
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\$2,993,016	\$2,097,487	\$724,987	\$45,431	\$8,628
\$7,050	\$4,941	\$1,708	\$107	\$20
-\$236,354	-\$165,636	-\$57,251	-\$3,588	-\$681

\$6,587	\$4,616	\$1,596	\$100	\$19
\$6	\$4	\$2	\$0	\$0

\$1,328,128	\$939,433	\$327,928	\$20,261	\$4,373
<b>\$4,098,434</b>	<b>\$2,880,846</b>	<b>\$998,969</b>	<b>\$62,311</b>	<b>\$12,359</b>
<b>\$19,437,979</b>	<b>\$13,630,705</b>	<b>\$4,714,607</b>	<b>\$295,150</b>	<b>\$56,579</b>

















		\$0
\$0	\$0	\$0
		\$0
		\$0
		\$0
		\$0
		\$0
\$89,556	\$5,508	\$0
		\$0
		\$0
\$16,644	\$318	\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
		\$0
\$49,209	\$2,079	\$0
\$166	\$0	\$0
\$3,987	\$168	\$0
\$433	\$0	\$0
\$207	\$0	\$0
\$40,615	\$879	\$0
		\$0
\$200,817	\$8,952	\$0
		\$0
\$200,817	\$8,952	\$0
		\$0
		\$0
		\$0
\$2,197	\$93	\$0
\$179,640	\$3,420	\$0
		\$0
\$7,612	\$322	\$0
\$128	\$0	\$0
\$21,820	\$922	\$0
\$540	\$12	\$0
		\$0
\$5,199	\$113	\$0
		\$0
\$217,135	\$4,881	\$0
		\$0
\$417,952	\$13,833	\$0
		\$0
		\$0

















(Allocation Amount)

Acct. No.	Account Description	Allocator	Alloc	Total
1	Procurement Expenses	COM01		38,180,054
2	Storage	COM02		18,974,756
3	Transmission	COM03		18,974,756
4	Distribution	COM04		38,180,054
5	Low Pressure Customer ThroughPut			28,790,634
6	Procurement Expenses	DEM01		514,838
7	Storage	DEM02		12,229,953
8	Transmission	DEM03		12,229,953
9	Distribution Structures	DEM04		514,838
10	High Pressure Distribution Mains	DEM05		514,838
11	Low/Medium Pressure Distribution Mains	DEM05a		456,423
12	High Pressure Distrib Mains (yr-end cust.)	CUST01		318,272
13	Low/Med Pres. Distrib Mains (yr-end cust.)	CUST01a		318,210
14	Services	CUST02		207,276,808
15	Meters	CUST03		79,575,508
16	Customer Count (Average)			317,295
17	Customer Accounts	CUST04		347,058
18	Customer Service	CUST05		347,058
19	High Pressure Peak & Avg			100.0000%
20	Low/Med Pressure Peak & Avg			100.0000%
21				
22				
23				
24				
25				
26				
27				
28	Actual Revenue	REV01		270,632,419
29	Actual Net Revenue	REVUC		127,893,686
30	DSM Allocation	REVADJ4		3,968,881
31	Miscellaneous Revenue Allocation	REVMISC		332,763
32				
33	GSC Revenue	REVGSC		142,738,734
34	PTD Plant			699,290,316
35	Dist Plant			595,582,168
36	Mains + Services			502,516,623
37	Depreciation Reserve			270,116,841
38	O&M Expense			63,849,391
39	Labor Excl. A&G			15,339,545

40 Total Plant + CWIP		854,044,597
41 Total Labor		19,437,979
42 Depreciation Expenses		23,851,373
43 Rate Base	RBT	510,347,495
44 Year-End Customer Adjustment	REVADJ2	387,739
45 Mains	Mains	315,318,357
46		
47 DSM Revenue		-3,968,881
48 Labor Accts 815-826		1,261,537
49 Labor Accts 831-837		918,484
50 Distribution Depr Reserve Basis		163,053,641
51		0
52		0
53		0
54		0
55		0
56		0
57		0
58		0
59		0
60		0
61		0
62		0
63		0
64		0
65		
66		
67 Memo: Develop Peak & Avg.		
68		
69 High Pressure:		
70 Peak		100.0000%
71 Avg		100.0000%
Peak & Avg.		100.0000%
Low/Med Pressure		
Peak		100.0000%
Avg		100.0000%
Peak & Avg.		100.0000%

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nd Electric  
OSS

Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas (AAGS)	Firm Transpor (FT)	Special Cor (SP)
17,455,191	8,840,212	841,764	343,961	10,079,083	619,843
12,577,844	5,929,064	467,848	0	0	0
12,577,844	5,929,064	467,848	0	0	0
17,455,191	8,840,212	841,764	343,961	10,079,083	619,843
17,455,191	8,828,700	824,035	206,193	1,476,514	0
302,393	134,390	8,499	3,745	63,143	2,668
8,249,244	3,728,072	252,637	0	0	0
8,249,244	3,728,072	252,637	0	0	0
302,393	134,390	8,499	3,745	63,143	2,668
302,393	134,390	8,499	3,745	63,143	2,668
302,393	134,215	8,320	2,245	9,250	0
292,094	25,873	214	14	76	1
292,094	25,872	211	3	30	0
174,287,460	32,373,114	301,380	89,336	220,543	4,975
65,714,058	13,189,924	527,336	73,932	70,258	0
291,228	25,761	215	14	76	1
291,228	51,522	430	28	3,800	50
291,228	51,522	430	28	3,800	50
52.2268%	24.6287%	1.9278%	0.8142%	19.3317%	1.0708%
63.4404%	30.0355%	2.3425%	0.6040%	3.5775%	0.0000%

182,088,844	75,070,341	5,901,190	2,058,005	5,314,051	199,988
91,874,358	29,155,957	1,695,570	227,502	4,776,105	164,194
3,868,118	92,275	0	1,588	6,900	0
95,489	237,274				

90,214,487	45,914,384	4,205,620	1,830,503	537,946	35,794
494,632,971	172,661,885	10,667,697	2,302,360	18,622,396	403,007
424,680,632	141,048,399	8,525,374	2,302,360	18,622,396	403,007
354,320,198	122,438,567	7,543,043	2,043,814	15,868,219	302,782
188,916,735	68,496,213	4,315,857	904,142	7,328,645	155,249
45,165,766	15,423,878	946,298	175,145	2,069,748	68,555
10,749,859	3,715,638	232,839	44,220	575,302	21,687

602,123,242	212,329,669	13,232,172	2,847,356	23,016,740	495,418
13,630,705	4,714,607	295,150	56,579	714,569	26,369
17,392,543	5,527,755	311,521	67,368	540,162	12,023
360,167,319	127,586,574	7,970,883	1,571,303	12,770,554	280,863
\$261,960	\$134,196	-\$8,417	\$0	\$0	\$0
196,915,659	93,201,380	7,270,857	1,963,132	15,669,040	298,289
-\$3,868,118	-\$92,275	\$0	-\$1,588	-\$6,900	
840,795	391,203	29,539	0	0	0
611,756	285,084	21,644	0	0	0
114,722,498	39,655,072	2,454,038	670,527	5,436,689	114,817

58.7356%	26.1034%	1.6508%	0.7274%	12.2646%	0.5182%
45.7181%	23.1540%	2.2047%	0.9009%	26.3988%	1.6235%
52.2268%	24.6287%	1.9278%	0.8142%	19.3317%	1.0708%

66.2528%	29.4058%	1.8229%	0.4919%	2.0266%	0.0000%
60.6280%	30.6652%	2.8622%	0.7162%	5.1285%	0.0000%
63.4404%	30.0355%	2.3425%	0.6040%	3.5775%	0.0000%





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Gas and Electric

Gas CCOSS  
(Allocation Amo

Acct. No.	Account Description	Allocator	Alloc	Total
1	Procurement Expenses	COM01		100.0000%
2	Storage	COM02		100.0000%
3	Transmission	COM03		100.0000%
4	Distribution	COM04		100.0000%
5	Low Pressure Customer ThroughPut		0	100.0000%
6	Procurement Expenses	DEM01		100.0000%
7	Storage	DEM02		100.0000%
8	Transmission	DEM03		100.0000%
9	Distribution Structures	DEM04		100.0000%
10	High Pressure Distribution Mains	DEM05		100.0000%
11	Low/Medium Pressure Distribution Mains	DEM05a		100.0000%
12	High Pressure Distrib Mains (yr-end cust.)	CUST01		100.0000%
13	Low/Med Pres. Distrib Mains (yr-end cust.)	CUST01a		100.0000%
14	Services	CUST02		100.0000%
15	Meters	CUST03		100.0000%
16	Customer Count (Average)		0	100.0000%
17	Customer Accounts	CUST04		100.0000%
18	Customer Service	CUST05		100.0000%
19	High Pressure Peak & Avg		0	100.0000%
20	Low/Med Pressure Peak & Avg		0	100.0000%
21			0	#DIV/0!
22			0	#DIV/0!
23			0	#DIV/0!
24			0	#DIV/0!
25			0	#DIV/0!
26			0	#DIV/0!
27			0	#DIV/0!
28	Actual Revenue	REV01		100.0000%
29	Actual Net Revenue	REVUC		100.0000%
30	DSM Allocation	REVADJ4		100.0000%
31	Miscellaneous Revenue Allocation	REVMISC		100.0000%
32			0	#DIV/0!
33	GSC Revenue	REVGSC		100.0000%
34	PTD Plant		0	100.0000%
35	Dist Plant		0	100.0000%
36	Mains + Services		0	100.0000%
37	Depreciation Reserve		0	100.0000%
38	O&M Expense		0	100.0000%
39	Labor Excl. A&G		0	100.0000%

40 Total Plant + CWIP		0	100.0000%
41 Total Labor		0	100.0000%
42 Depreciation Expenses		0	100.0000%
43 Rate Base		RBT	100.0000%
44 Year-End Customer Adjustment		REVADJ2	100.0000%
45 Mains		Mains	100.0000%
46	0	0	#DIV/0!
47 DSM Revenue		0	100.0000%
48 Labor Accts 815-826		0	100.0000%
49 Labor Accts 831-837		0	100.0000%
50 Distribution Depr Reserve Basis		0	100.0000%
51	0	0	#DIV/0!
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Residential (RGS)	Commercial (CGS)	Industrial (IGS)	As Available Gas (AAGS)	Firm Transpor (FT)	Special Cor (SP)
45.7181%	23.1540%	2.2047%	0.9009%	26.3988%	1.6235%
66.2873%	31.2471%	2.4656%	0.0000%	0.0000%	0.0000%
66.2873%	31.2471%	2.4656%	0.0000%	0.0000%	0.0000%
45.7181%	23.1540%	2.2047%	0.9009%	26.3988%	1.6235%
60.6280%	30.6652%	2.8622%	0.7162%	5.1285%	0.0000%
58.7356%	26.1034%	1.6508%	0.7274%	12.2646%	0.5182%
67.4512%	30.4831%	2.0657%	0.0000%	0.0000%	0.0000%
67.4512%	30.4831%	2.0657%	0.0000%	0.0000%	0.0000%
58.7356%	26.1034%	1.6508%	0.7274%	12.2646%	0.5182%
58.7356%	26.1034%	1.6508%	0.7274%	12.2646%	0.5182%
66.2528%	29.4058%	1.8229%	0.4919%	2.0266%	0.0000%
91.7750%	8.1292%	0.0672%	0.0044%	0.0239%	0.0003%
91.7928%	8.1305%	0.0663%	0.0009%	0.0094%	0.0000%
84.0844%	15.6183%	0.1454%	0.0431%	0.1064%	0.0024%
82.5808%	16.5754%	0.6627%	0.0929%	0.0883%	0.0000%
91.7846%	8.1189%	0.0678%	0.0044%	0.0240%	0.0003%
83.9134%	14.8454%	0.1239%	0.0081%	1.0949%	0.0144%
83.9134%	14.8454%	0.1239%	0.0081%	1.0949%	0.0144%
52.2268%	24.6287%	1.9278%	0.8142%	19.3317%	1.0708%
63.4404%	30.0355%	2.3425%	0.6040%	3.5775%	0.0000%
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#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
67.2827%	27.7389%	2.1805%	0.7604%	1.9636%	0.0739%
71.8365%	22.7970%	1.3258%	0.1779%	3.7344%	0.1284%
97.4612%	2.3250%	0.0000%	0.0400%	0.1739%	0.0000%
28.6958%	71.3042%	0.0000%	0.0000%	0.0000%	0.0000%
#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
63.2025%	32.1667%	2.9464%	1.2824%	0.3769%	0.0251%
70.7336%	24.6910%	1.5255%	0.3292%	2.6630%	0.0576%
71.3051%	23.6824%	1.4314%	0.3866%	3.1268%	0.0677%
70.5091%	24.3651%	1.5011%	0.4067%	3.1578%	0.0603%
69.9389%	25.3580%	1.5978%	0.3347%	2.7131%	0.0575%
70.7380%	24.1567%	1.4821%	0.2743%	3.2416%	0.1074%
70.0794%	24.2226%	1.5179%	0.2883%	3.7504%	0.1414%





duPont	Ft Knox	IntraCompany
(SP)	(SP)	(SP)

Louisville Gas & Electric  
Residential Gas Customer Charge

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Rate Base:

Gross Plant  
Services  
Meters  
House Regulators

Total

Depreciation Reserve  
Services  
Meters  
House Regulators

Total

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Net Rate Base

Operation & Maintenance Expenses

Meter & House Regulators Expense  
Customer Installations  
Maint. Services  
Maint. Meters & House Regulators  
Meter Reading  
Cust. Records & Collections  
Misc. Cust Accounts

Total

Depreciation Expense

Services  
Meters  
House Regulators

Total

Revenue Requirement

Interest  
Equity Return  
Income Tax @ effective rate

Revenue for Return

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Total Customer Revenue Requirement

Number of Bills

## Monthly Cost

1/ Calculated Per Company Response to OAG 1-340

2/ Calculated Per Mr. Spanos Depreciation rates Exhibit JJS-LGE, Part III.



Schedule GAW-9

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Residential  
Amount

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157,404,538  
 32,895,014  
19,113,408  
 209,412,961

60,126,561 1/  
 6,572,440 1/  
 597,350 1/  
 67,296,350

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142,116,611

593,164  
 401,011  
 888,111  
 0

1,484,273  
 3,662,115  
268,727  
 7,297,401

	Pct
LT- Debt	50.00%
Equity	50.00%
Total	100.00%

5,965,632 2/  
 1,325,669 2/  
783,650 2/  
 8,074,951

2,707,321  
 6,039,956  
4,204,129  
 12,951,407

Effective Tax Rate	
	Taxable Income
Tax	
\$14,475,575	\$35,272,232

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28,323,759

3,494,736



**\$8.10**



\$71,507,391	84.0844%	\$60,126,561
\$7,958,803	82.5808%	\$6,572,440
\$723,352	82.5808%	\$597,350

Cost	Weighted Cost
3.81%	1.91%
8.50%	4.25%
	6.16%

41.04%