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Professional Affiliations

Energy Bar Association
FERC Practice Committee
FERC Liquids Committee
FERC Natural Gas Pipeline Committee

Education

B.S., Accounting, Indiana University of Pennsylvania

Mr. Sosnick has over 16 years of experience with electric utility, natural gas pipeline and crude/product pipeline industry matters before the Federal Energy Regulatory Commission ("FERC"), state regulators, as well civil litigation proceedings and management consulting engagements.

Prior to joining FTI, Mr. Sosnick spent over 5 years as a consultant extensively engaged in the natural gas, crude/product and electricity markets. His work included analysis of natural gas pipeline and crude/product pipeline cost of service rates, levelized rates, market-based rates, discounted and negotiated rates, incremental vs. rolled-in project costs, Certificate Proceedings, allocation of corporate overhead costs, master-limited partnership income taxes, throughput/system rate design quantities, fuel recovery mechanisms, NGA Section 5 rate complaints, Return on Equity calculations under the DCF/Risk Premium/CAPM/Expected Earnings methods, depreciation rate and negative salvage rate calculations, Asset Retirement Obligations, FERC Form 1 and 2 filing requirements as well as being proficient in the application of FERC's Uniform System of Accounts.

Mr. Sosnick served as a panelist for the Liquid Shippers Group in Docket No. RM15-19-000 seeking revisions to the FERC Form 6 Page 700 as well as addressing FERC's regulation of common carrier liquid pipelines including the review of liquid markets and specifically understanding product pipeline rationing policies.

Mr. Sosnick has prepared expert testimony for proceedings at FERC, state commissions as well as expert reports assessing and quantifying damages in civil litigation, conducted strategic analysis for a large energy company considering alternatives for its existing pipeline and storage portfolio, written a whitepaper on the impacts of the Tax Cuts and Jobs Act on FERC regulated assets as well as a whitepaper on the impacts of FERC Orders in SFPP, LP Docket No. IS08-390 related to Master Limited Partnerships and other pass-through entities income tax allowance. In addition, he conducted confidential buy-side valuations and assessments of regulated electric and natural gas utilities in the U.S.

Mr. Sosnick spent 10 years at FERC in which he spent two years as an auditor in the Office of Enforcement, and eight years as an expert witness and one of the lead technical staff negotiators on major electric utility proceedings, interstate natural gas pipeline and crude/product pipeline in the Office of Administrative Litigation. Mr. Sosnick's insights were incorporated into the revision of the FERC Form 2 in Docket No. RM07-9-000, which lead to the FERC-initiated Section 5 natural gas pipeline proceedings.

Mr. Sosnick currently teaches an executive FERC Natural Gas 101 course for EUCI, and previously taught at the New Mexico State University Center for Public Utilities Practical and Regulatory Training for the Natural Gas Interstate Pipeline Industry specifically addressing FERC requirements for determining "Just and Reasonable" rates.

PROFESSIONAL EXPERIENCE

- *FTI Consulting*, Senior Director, Boston, MA, 2019 – Present
- *Concentric Energy Advisors*, Senior Project Manager, Marlborough MA, 2015 – 2019
- *MRW & Associates, LLC, Energy Consultants*, Senior Project Manager, Oakland, CA, 2013 – 2015
- *Federal Energy Regulatory Commission*, Energy Industry Analyst, Office of Administrative Litigation, Washington, D.C., 2005 – 2013
- *Federal Energy Regulatory Commission*, Auditor, Office of Enforcement, Washington, D.C., 2003 – 2005

SELECTED PROJECTS

Cost of Service.

Mr. Sosnick assists clients, state regulatory agencies, and other experts developing and refining cost of service models regarding rate base calculations, appropriate levels of operations and maintenance expenses, appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.

Natural Gas Experience

- Paiute Pipeline Company, Docket Nos. RP05-163-000 and RP09-406-000
- El Paso Natural Gas Company, Docket No. RP06-369-000
- Transcontinental Pipeline Company, Docket Nos. RP06-569-000 and RP12-993-000
- Black Marlin Pipeline Company, Docket No. RP07-39-000
- Sea Robin Pipeline Company (Section 4 Rate Case & Hurricane Surcharge), Docket Nos. RP07-513-000 and RP09-995-000
- Portland Natural Gas Transmission System, Inc., Docket No. RP08-306-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues
- UTOS, Docket No. RP10-1393
- Florida Gas Transmission Company, LLC, Docket No. RP10-21-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues
- Northern Natural Gas Company, Docket No. RP10-148-000: Filed testimony on behalf of FERC Trial Staff on Cost of Service Issues under Section 5 of the NGA
- Kinder Morgan Interstate Gas Transmission, Docket No. RP11-1494-000
- Tuscarora Gas Transmission Company, Docket No. RP11-1823-000: Filed testimony on behalf of FERC Trial Staff
- Tennessee Gas Pipeline Company, Docket No. RP11-1566-000
- Trailblazer Pipeline Company, Docket No. RP11-2168-000
- Stingray Pipeline Company, Docket No. RP11-1957-000
- Northern Natural, Docket No. RP11-1781-000
- National Fuel Supply Corporation, Docket No. RP12-88-000
- MIGC, Docket No. RP12-122-000
- Wyoming Interstate Company, Docket No. RP13-184-000
- Southern Star Central Pipeline Company, Docket No. RP13-941-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Sea Robin Pipeline Company, Docket No. RP14-247-000
- Williston Basin Pipeline Company, Docket No. RP14-118-000
- HIOS Pipeline Company, Docket No. RP14-218-000
- Mojave Pipeline Company, Docket No. RP14-1275-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Florida Gas Transmission, Docket No. RP15-101-000
- Alliance Pipeline Company, Docket No. RP15-1022-000
- Gulf South Pipeline Company, Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost of Service Issues
- Columbia Gas Pipeline, Docket No. RP16-314-000

Natural Gas Experience-Continued

- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- ANR Pipeline Company, Docket No. RP16-440-000
- Columbia Gas Transmission, Docket No. RP16-302-000
- ECA/Greylock Pipeline, Docket No. CP16-35-000: Initial rates for intrastate pipeline becoming a FERC regulated interstate pipeline
- Natural Gas Pipeline Company of America, Docket No. RP17-303-000
- Great Lakes Gas Transmission, Docket No. RP17-598-000
- Eastern Shore Pipeline Company, Docket No. RP17-363-000
- Mississippi River Transmission, Docket No. RP18-923-000
- Empire Pipeline Company, Docket No. RP18-940-000
- Transcontinental Gas Pipeline, Docket No. RP18-1126-000
- Texas Eastern Transmission Company, Docket No. RP19-343-000
- Saltville Gas Storage, Docket No. RP18-1115-000
- East Tennessee Natural Gas Company, Docket Nos. RP19-63-000 and RP19-64-000
- Northern Natural Gas Company, Docket Nos. RP19-59-000 and RP19-1353-000
- Panhandle Eastern Pipeline Company, Docket No. RP19-78-000
- National Fuel Gas Supply, Docket No. RP19-1426-000
- Kinetica Deepwater Express, Docket Nos. RP19-53-000 and RP19-1634-000
- Developed Section 7 Initial Rates for facilities to support LNG exporting for a confidential client.
- Confidential Client, FERC Form 501-G Filing Assistance

Electric Experience

- AEP, Docket No. ER05-751-000: Reviewed costs for AEP's Voltage Control from Generation Source Service on behalf of FERC Trial Staff
- Michigan Electric Transmission Company, Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates
- Duke Energy Vermillion, LLC, Docket No. ER05-123-000: Reviewed the cost of service study for Duke Vermillion's Reactive Power Voltage Control from Generation Source Service on behalf of FERC Trial Staff
- GenOn Power Midwest, LP (Now NRG), Docket No. ER12-1901-000: Led FERC team that reviewed the cost of service study underlying the Reliability Must Run (RMR) contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the GenOn generating facilities.
- SDG&E, Docket No. ER05-853-000: Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SDG&E and CASIO agreed with the commitments in the filing.
- Southern California Edison Company, Docket No. ER05-763-000: Reviewed the cost of service and balancing authority to ensure compliance with FERC precedent as well as ensuring that SCE and CASIO agreed with the commitments in the filing.
- Berkshire Power Company, LLC, Docket No. ER05-1179-000: Reviewed the cost of service study underlying the RMR contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the Berkshire generating facility.

Electric Experience-Continued

- Milford Power Company, LLC, Docket No. ER05-163-000: Reviewed the cost of service study underlying the RMR contract as well as ensuring FERC precedent was followed in the determining the RMR rate for the Milford generating facility.
- City of Anaheim, Docket No. ER11-3594-000: Led FERC Trial Staff review of the inputs of the Anaheim cost of service filing for accuracy as well as being in accordance with FERC precedent.
- City of Banning, Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of the Anaheim cost of service filing for accuracy as well as being in accordance with FERC precedent.
- Delmarva Power and Light Company, Docket No. ER18-903-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Potomac Electric Power Company, Docket No. ER18-905-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Baltimore Gas & Electric Company, Docket No. ER17-528-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.
- Nebraska Public Power District, Docket No. EI18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent.
- Delmarva Power and Light Company, Potomac Electric Power Company, Baltimore Gas & Electric Company, Docket No. ER19-5-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.

Liquids Experience

- SFPP L.P., Docket No. OR03-5-000: Filed testimony on behalf of FERC Trial Staff addressing directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. OR03-5-001: Filed testimony on behalf of FERC Trial Staff addressing the appropriate income tax allowance after the Exxon Circuit Court review as well as the
- levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. IS08-390-002: Filed testimony on behalf of FERC Trial Staff addressing the appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.
- SFPP L.P., Docket No. IS09-437-000: Filed testimony on behalf of FERC Trial Staff addressing the appropriate levels of directly assigned or allocated affiliated or parent company overhead costs, the application of cost allocation procedures in the allocation of costs between jurisdictional activities, between non-jurisdictional and jurisdictional activities or amongst separate jurisdictional systems.

Cost Allocation and Rate Design.

Mr. Sosnick assists clients, regulatory agencies, and other experts developing and refining cost allocation and rate design models.

Natural Gas Experience

- ANR Pipeline Company, Docket No. RP07-439-000: Filed testimony on behalf of FERC Trial Staff reviewing the appropriateness of ANR's 2.6 Bcf of storage gas sale
- El Paso Natural Gas Company, Docket No. RP08-426-000: Filed testimony on behalf of FERC Trial Staff on El Paso's Cost Allocation and Rate Design
- Sea Robin Pipeline Company, LLC, Docket Nos. RP10-422-000 & RP09-995-000: Filed testimony on behalf of FERC Trial Staff
- Wyoming Interstate Company, Docket No. RP13-184-000
- Southern Star Central Pipeline Company, Docket No. RP13-941-000
- Sea Robin Pipeline Company, Docket No. RP14-247-000
- HIOS Pipeline Company, Docket No. RP14-218-000
- Saltville Gas Storage, Docket No. RP14-251-000
- Mojave Pipeline Company, Docket No. RP14-1275-000
- Florida Gas Transmission, Docket No. RP15-101-000
- Gulf South Pipeline Company, Docket No. RP15-65-000: Filed testimony on the behalf of Atmos Energy Corporation on Cost Allocation and Rate Design Issues
- Columbia Gas Pipeline, Docket No. RP16-314-000
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- ANR Pipeline Company, Docket No. RP16-440-000
- Columbia Gas Transmission, Docket No. RP16-302-000
- ECA/Greylock Pipeline; Docket No. CP16-35-000: Initial rates for intrastate pipeline becoming FERC regulated interstate pipeline
- Natural Gas Pipeline Company of America, Docket No. RP17-303-000
- Great Lakes Gas Transmission, Docket No. RP17-598-000
- Eastern Shore Pipeline Company, Docket No. RP17-363-000
- Mississippi River Transmission, Docket No. RP18-923-000
- Empire Pipeline Company, Docket No. RP18-940-000
- Transcontinental Gas Pipeline, Docket No. RP18-1126-000
- Saltville Gas Storage, Docket No. RP18-1115-000
- East Tennessee Natural Gas Company, Docket Nos. RP19-63-000 and RP19-64-000
- Northern Natural Gas Company, Docket Nos. RP19-59-000 and RP19-1353-000
- National Fuel Gas Supply, Docket No. RP19-1426-000
- Kinetica Deepwater Express, Docket Nos. RP19-53-000 and RP19-1634-000
- Confidential Client, FERC Form 501-G Filing Assistance
- Developed Section 7 Initial Rates for facilities to support LNG exporting for a confidential client
- Pacific Gas & Electric, Docket No. A.13-12-012: Participated in PG&E's 2015 Gas Accord, reviewing cost allocation and tariff issues related to Core Transport Aggregators

Electric Experience

- Pacific Gas & Electric, Docket No. ER05-116: Reviewed the rate design for wholesale distribution service to ensure compliance with FERC precedent as well as ensuring that PG&E and Western agreed with the commitments in the filing

Electric Experience-Continued

- Michigan Electric Transmission Company, Docket Nos. ER06-56-000 and ER06-56-002: Filed testimony on behalf of FERC Trial Staff and participated in the development of initial Formula Rates
- City of Anaheim, Docket No. ER11-3594: Led FERC Trial Staff review of the inputs of the Anaheim gross load calculation filing for accuracy as well as being in accordance with FERC precedent
- City of Banning, Docket No. ER11-3962-000: Led FERC Trial Staff review of the inputs of the Anaheim gross load calculation filing for accuracy as well as being in accordance with FERC precedent
- Entergy Arkansas, Inc., Entergy Gulf States, Inc., Entergy Louisiana, Inc., Entergy Mississippi, Inc., and Entergy New Orleans, Inc. (collectively, the "Entergy Operating Companies"), Docket Nos. ER95-112-012, ER95-112-013, ER96-586-007, and ER96-586-008: Reviewed the inputs of the Entergy filing for accuracy as well as being in accordance with FERC formula rate precedent
- Oklahoma Gas and Electric Company, Docket No. ER08-281-000: Led FERC Trial Staff review of the filing for accuracy as well as being in accordance with FERC formula rate precedent
- Midwest Independent Transmission System Operator, Inc., Docket No. ER12-715-003: Filed testimony on behalf of FERC Trial Staff addressing the appropriate Exit Fees to be paid by DEO/DEK and ATSI leaving MISO and joining PJM
- Nebraska Public Power District, Docket No. E18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
- Delmarva Power and Light Company, Potomac Electric Power Company, Baltimore Gas & Electric Company, Docket No. ER19-5-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.

Regulatory Policy and Strategic Analysis.

Utilizing his background in accounting, regulatory affairs, and the nuances of the energy sector Mr. Sosnick has helped clients ensure they are charging or paying appropriate rates, under terms and conditions that are just, reasonable and not unduly discriminatory or preferential. In addition, Mr. Sosnick helps clients develop safe, reliable and efficient energy infrastructure that serves the public interest.

Natural Gas Experience

- Strategic analysis for a large energy company considering alternatives for its existing pipeline and storage portfolio
- PG&E, Docket No. A.13-06-011: Participated in their Interstate Pipeline Capacity proceeding, for Core Transport Aggregators
- Confidential buy-side valuation and assessment of a regulated combination electric and natural gas utility in the U.S.
- Prepared expert report assessing and quantifying damages in litigation regarding the revenue sharing provisions of an Asset Management Agreement
- Strategic analysis of FERC's Form 501-G Final Order for a FERC regulated asset

Electric Experience

- Assisted in the formation of the Small Utility Distribution Company tariff language and operating agreement formed by the California Independent System Operator
- Developed GAAP to FERC accounting mapping for a new electric transmission provider

Electric Experience-Continued

- Wisconsin Public Service Corporation, Led FERC Trial Staff review of the Wind-Up plan, costs, amortization and customers affected by the underlying the sale of the Kewaunee Nuclear Power
- Plant owned by Wisconsin Public Service Corp. Additionally, he ensured FERC precedent was followed in the determining the accounting for the costs included in the final settlement Written a whitepaper on the impacts of the Tax Cuts and Jobs Act on FERC regulated assets
 - Assessed impacts of FERC Formula Rate challenge for a Transmission Owner in SPP
 - Delmarva Power and Light Company, Docket No. ER18-903-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
 - Potomac Electric Power Company, Docket No. ER18-905-000: Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
 - Baltimore Gas & Electric Company, Docket No. ER17-528-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs
 - Nebraska Public Power District, Docket No. EI18-194-000; Filed an Affidavit supporting NPPD's complaint against Tri-State Generation and Transmission Association, Inc. and SPP's 2018 ATRR filing for Tri-State.
 - Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
 - Delmarva Power and Light Company, Potomac Electric Power Company, Baltimore Gas & Electric Company, Docket No. ER19-5-000; Reviewed the FERC Formula Rate proposal for pass-through of tax savings of the TCJA as well as historical FAS 109 related costs.

Liquids Experience

- Liquids Shippers Group, Airlines for America and the National Propane Gas Association, Docket No. RM15-19-000: Filed an affidavit in the Petition for a Rulemaking
- Colonial Pipeline Company, Docket No. OR16-17-000: Filed an Affidavit regarding Colonial Pipeline's Pro-Rationing Policy
- SFPP, L.P., Opinion No. 511 & 511A: Examined Corporate Overhead Allocation methodologies of. for its compliance with Federal Energy Regulatory Commission policy
- Constructed a whitepaper on the impacts of FERC Orders in SFPP, LP Docket No. IS08-390 related to Master Limited Partnership and other pass-through entities income tax allowance

Tariffs

- Analyzed Open Access Transmission Tariff formula rates to verify conformity to FERC's Uniform System of Accounts and the structure of their formula had FERC's approval
- Participated in the review and refunding of Southern Company's RTO Development Costs that were collected erroneously through their Open Access Transmission Tariff, Unit Power Sales Agreements, and Transmission Service Agreements
- Confidential Client; Review of a SPP Member's ATRR to provide an opinion on the appropriateness of the inclusion of certain costs
- Confidential Client; Review of multiple entities RTO/ISO Formula Rates to ensure compliance with current FERC precedent
- Served the role of advisor to clients to internal FERC Trial Staff on settlements on FERC wholesale electric, liquid pipeline and natural gas pipelines Tariff matters

Negotiations

- Coordinated Pre-filing Settlement negotiations on behalf of a firm storage customer in a state rate proceeding in the western US
- Facilitated the settlement of the refund amounts associated with the sale and related costs of the portion of the Kewaunee Nuclear Power Plant owned by Wisconsin Public Service Corp.

Negotiations Continued

- California Independent System Operator Corporation, ER05-150: Reviewed the Utility Distribution Company Operating Agreement to ensure compliance with FERC precedent and coordinated with all parties to confirm understanding of commitments being filed
- PG&E, ER05-130: Reviewed the CASIO requirements and Western Interconnection Agreement as well as the FERC precedent to assist TPUD and PG&E to reach a settlement resolving the interconnection issue
- KO Transmission Company, Docket No. RP16-1097-000: Filed testimony on behalf of KO Transmission and served as the Rate Case Filing/Settlement Coordinator
- Served the role of lead FERC Trial Staff Technical Witness on settlements on FERC wholesale electric, liquid pipeline and natural gas pipelines related to cost of service and cost allocation and rate design

Presentations

- Panelist EBA-Section 5 Perspectives, January 2018
- FC Intelligence-Natural Gas Impact, Transportation Options and Regulatory Oversight, May 2016
- Western States Association of Tax Administrators, four presentations between 2015 to 2017
- Panelist, "Will Fracking Change the Gas Pipeline Flows in Ways that Affect Rate Design and Cost Allocation?" EBA Mid-Year Meeting, November 2014

Courses Taught

- FERC Natural Gas 101 for EUCL, Inc., eight presentations between 2013 to present
- New Mexico State University Center for Public Utilities Practical and Regulatory Training for the Natural Gas Interstate Pipeline Industry at the Sheraton Uptown in Albuquerque, NM specifically addressing FERC requirements for determining "Just and Reasonable" rates (Cost of Service Ratemaking), five presentations between 2007 to 2011
- Centra Gas/Manitoba Hydro-On-site in Winnipeg, Canada--Two-day course on FERC Electric and Natural Gas Rates and Regulatory Oversight

**FUNCTIONAL COST STUDY
SUMMARY OF RESULTS**

Line No.	Description	System Total	Delivery Costs	Direct Gas Costs	LPG & LNG	Misc	Production Costs
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Rate Base						
1	Plant in Service	\$ 608,937,783	\$ 592,566,349	\$ -	\$ 16,371,433	\$ -	\$ 16,371,433
2	Accumulated Reserve	(194,093,414)	(184,355,276)	-	(9,738,138)	-	(9,738,138)
3	Other Rate Base Items	(80,266,466)	(78,245,511)	-	(2,039,651)	18,696	(2,020,955)
4	<u>Total Rate Base</u>	<u>\$ 334,577,902</u>	<u>\$ 329,965,563</u>	<u>\$ -</u>	<u>\$ 4,593,644</u>	<u>\$ 18,696</u>	<u>\$ 4,612,340</u>
	Revenues at Current Rates						
5	Sales Revenue	\$ 83,528,944	\$ 83,528,944	\$ -	\$ -	\$ -	\$ -
6	Miscellaneous Revenues	1,157,325	1,156,892	-	372	61	433
7	<u>Total Revenues</u>	<u>\$ 84,686,269</u>	<u>\$ 84,685,836</u>	<u>\$ -</u>	<u>\$ 372</u>	<u>\$ 61</u>	<u>\$ 433</u>
	Expenses at Current Rates						
8	Operations & Maintenance Expenses	\$ 30,378,576	\$ 30,071,623	\$ -	\$ 50,151	\$ 256,802	\$ 306,953
9	Depreciation Expense	21,327,237	20,560,198	-	753,748	13,291	767,039
10	Taxes Other Than Income Taxes	13,423,646	12,996,244	-	427,401	-	427,401
	Interest on Customer Deposits	-	-	-	-	-	-
11	<u>Total Expenses - Current</u>	<u>\$ 65,129,458</u>	<u>\$ 63,628,065</u>	<u>\$ -</u>	<u>\$ 1,231,300</u>	<u>\$ 270,093</u>	<u>\$ 1,501,393</u>
12	<u>Total Income Taxes</u>	<u>\$ 3,295,002</u>	<u>\$ 3,729,047</u>	<u>\$ -</u>	<u>\$ (360,808)</u>	<u>\$ (73,237)</u>	<u>\$ (434,045)</u>
13	<u>Current Operating Income</u>	<u>\$ 16,261,809</u>	<u>\$ 17,328,724</u>	<u>\$ -</u>	<u>\$ (870,120)</u>	<u>\$ (196,796)</u>	<u>\$ (1,066,915)</u>
14	<u>Return at Current Rates</u>	<u>4.86%</u>	<u>5.25%</u>	<u>0.00%</u>	<u>-18.94%</u>	<u>-1052.60%</u>	<u>-23.13%</u>
15	<u>Index Rate of Return</u>	<u>1.00</u>	<u>1.08</u>	<u>-</u>	<u>(3.90)</u>	<u>(216.57)</u>	<u>(4.76)</u>
	Revenue Requirement at Equal Rates of Return						
16	Required Return	7.21%	7.21%	7.21%	7.21%	7.21%	7.21%
17	Required Operating Income	\$ 24,123,067	\$ 23,790,517	\$ -	\$ 331,202	\$ 1,348	\$ 332,550
18	<u>Operating Income (Deficiency)/Surplus</u>	<u>\$ (7,861,258)</u>	<u>\$ (6,461,793)</u>	<u>\$ -</u>	<u>\$ (1,201,321)</u>	<u>\$ (198,144)</u>	<u>\$ (1,399,465)</u>
	Expenses at Required Return						
19	Operations & Maintenance Expenses	\$ 30,378,576	\$ 30,071,623	\$ -	\$ 50,151	\$ 256,802	\$ 306,953
20	Depreciation Expense	21,327,237	20,560,198	-	753,748	13,291	767,039
21	Taxes Other than Income	13,423,646	12,996,244	-	427,401	-	427,401
22	Interest on Customer Deposits	-	-	-	-	-	-
23	<u>Total Expenses Required</u>	<u>\$ 65,129,458</u>	<u>\$ 63,628,065</u>	<u>\$ -</u>	<u>\$ 1,231,300</u>	<u>\$ 270,093</u>	<u>\$ 1,501,393</u>
24	<u>Income Taxes</u>	<u>\$ 6,214,405</u>	<u>\$ 6,128,736</u>	<u>\$ -</u>	<u>\$ 85,322</u>	<u>\$ 347</u>	<u>\$ 85,669</u>
25	<u>Total Revenue Requirement at Equal Return</u>	<u>\$ 95,466,930</u>	<u>\$ 93,547,318</u>	<u>\$ -</u>	<u>\$ 1,647,823</u>	<u>\$ 271,789</u>	<u>\$ 1,919,612</u>
26	<u>Revenue (Deficiency)/Surplus</u>	<u>\$ (10,780,661)</u>	<u>\$ (8,861,482)</u>	<u>\$ -</u>	<u>\$ (1,647,451)</u>	<u>\$ (271,727)</u>	<u>\$ (1,919,179)</u>

**Functional Cost Study
Account Detail**

Docket No. DG 19-161
Attachment KAS-2
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Line No.	Description (A)	LPG & LNG Costs (B)	Misc. Production Costs (C)	Bad Debts Excl. LPG & LNG (D)	Gas Cost Working Capital (E)	Total Indirect Costs (F)
Summary of Results at Present Rates						
Rate Base						
1	Gas Plant in Service	\$ 16,371,433	\$ -	\$ -	\$ -	\$ 16,371,433
2	Accumulated Reserve	(9,738,138)	-	-	-	(9,738,138)
3	Net Utility Plant in Service	\$ 6,633,295	\$ -	\$ -	\$ -	\$ 6,633,295
Other Rate Base Items:						
4	Fuel Stock	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and Supplies	141,505.09	\$ -	\$ -	\$ -	141,505.09
6	Gas Stored Underground	-	-	-	-	-
7	LNG Inventory	-	-	-	-	-
8	Cash Working Capital	31,596	18,696	-	-	50,292
9	Accumulated Deferred Income Taxes	(1,504,360)	-	-	-	(1,504,360)
10	Excess Accum. Deferred Income Taxes	(708,392)	-	-	-	(708,392)
11	Total Rate Base	\$ 4,593,644	\$ 18,696	\$ -	\$ -	\$ 4,612,340
Revenues						
12	Total Sales Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
13	Other Operating Revenues	372	61	-	-	433
14	Total Operating Revenues	\$ 372	\$ 61	\$ -	\$ -	\$ 433
Expenses						
15	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
16	Other O&M excl. Uncollectible	21,191	252,026	-	-	273,216
17	Uncollectible Expense	28,960	-	4,777	-	33,737
18	Depreciation Expense	753,748	13,291	-	-	767,039
19	Other Taxes	427,401	-	-	-	427,401
20	Income Taxes	(360,808)	(71,943)	(1,294)	-	(434,045)
21	Total Operating Expenses	\$ 870,492	\$ 193,374	\$ 3,483	\$ -	\$ 1,067,349
22	Operating Income	\$ (870,120)	\$ (193,313)	\$ (3,483)	\$ -	\$ (1,066,915)
23	Rate of Return	-18.94%	-1033.97%	0.00%	0.00%	-23.13%
24	Index Rate of Return	1.00	54.59	-	-	1.22
25	Net Revenues	\$ -	\$ -	\$ -	\$ -	\$ -

**Functional Cost Study
Account Detail**

Docket No. DG 19-161
Attachment KAS-2
Page 3 of 3

Line No.	Description (A)	LPG & LNG Costs (B)	Misc. Production Costs (C)	Bad Debts Excl. LPG & LNG (D)	Gas Cost Working Capital (E)	Total Indirect Costs (F)
Summary of Results at Claimed Rates						
Rate Base						
26	Gas Plant in Service	\$ 16,371,433	\$ -	\$ -	\$ -	\$ 16,371,433
27	Accumulated Reserve	(9,738,138)	-	-	-	(9,738,138)
28	Net Utility Plant in Service	\$ 6,633,295	\$ -	\$ -	\$ -	\$ 6,633,295
Other Rate Base Items:						
29	Fuel Stock	\$ -	\$ -	\$ -	\$ -	\$ -
	Materials and Supplies	141,505				141,505
	Gas Stored Underground	-				-
	LNG Inventory	-				-
30	Cash Working Capital	31,596	18,696	-	-	50,292
31	Accumulated Deferred Income Taxes	(1,504,360)	-	-	-	(1,504,360)
8	Excess Accum. Deferred Income Taxes	(708,392)				(708,392)
9	Total Rate Base	\$ 4,593,644	\$ 18,696	\$ -	\$ -	\$ 4,612,340
Required Rate of Return						
10	Required Operating Income	\$ 331,202	\$ 1,348	\$ -	\$ -	\$ 332,550
Expenses						
11	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
12	Other O&M excl. Uncollectible	21,191	252,026	-	-	273,216
13	Uncollectible Expense	28,960	-	4,777	-	33,737
14	Depreciation Expense	753,748	13,291	-	-	767,039
15	Other Taxes	427,401	-	-	-	427,401
17	Total Expenses Required	\$ 1,231,300	\$ 265,317	\$ 4,777	\$ -	\$ 1,501,393
18	Income Taxes	85,322	347	(0)	-	85,669
19	Total Rev.Req. at Required Return	\$ 1,647,823	\$ 267,012	\$ 4,776	\$ -	\$ 1,919,612
Revenues						
20	Total Sales Revenue	\$ 1,647,451	\$ 266,951	\$ 4,776	\$ -	\$ 1,919,179
	Other Operating Revenues	372	61	-	-	433
	Total Operating Revenues	\$ 1,647,823	\$ 267,012	\$ 4,776	\$ -	\$ 1,919,612

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
RATE BASE										
Plant in Service										
Intangible Plant										
Misc. Intangible Plant	16,611,593	LABOR	8,772,733	6,719,331	-	15,492,063	-	-	-	-
Sub-total	16,862,543		8,905,262	6,820,839	-	15,726,101	-	-	-	-
Production Plant										
Production Plant EN	14,227,433	DPROD	1,237,787	-	-	1,237,787	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	14,227,433		1,237,787	-	-	1,237,787	-	-	-	-
Distribution Plant										
Land & Land Rights	197,931	DIST	197,931	-	-	197,931	-	-	-	-
M&R Stations	606,526	DIST	606,526	-	-	606,526	-	-	-	-
Mains	238,064,768	DIST	238,064,768	-	-	238,064,768	-	-	-	-
Compressor Station Equipment	4,881,531	DIST	4,881,531	-	-	4,881,531	-	-	-	-
M&R Stations	1,012,550	DIST	1,012,550	-	-	1,012,550	-	-	-	-
Services	188,020,557	CUST	-	188,020,557	-	188,020,557	-	-	-	-
Meters & Meter Installations	19,710,880	CUST	-	19,710,880	-	19,710,880	-	-	-	-
Other Equipment	1,044,334	DIST	1,044,334	-	-	1,044,334	-	-	-	-
Sub-total	544,531,349		318,202,735	226,328,614	-	544,531,349	-	-	-	-
General Plant										
Land & Land Rights	121,489	LABOR	64,159	49,142	-	113,301	-	-	-	-
Structures & Improvements	18,574,206	LABOR	9,809,206	7,513,201	-	17,322,407	-	-	-	-
Office Furniture & Equipment	1,871,105	LABOR	988,147	756,855	-	1,745,003	-	-	-	-
Transportation Equipment	6,352,991	LABOR	3,355,072	2,569,763	-	5,924,835	-	-	-	-
Stores Equipment	99,421	LABOR	52,505	40,215	-	92,720	-	-	-	-
Tools, Shop & Garage Equip.	3,351,122	LABOR	1,769,758	1,355,517	-	3,125,275	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
Power Operated Equip.	1,378,223	LABOR	727,852	557,486	-	1,285,339	-	-	-	-
Communication Equip.	842,826	LABOR	445,104	340,920	-	786,024	-	-	-	-
Miscellaneous Equip.	725,075	LABOR	382,919	293,290	-	676,209	-	-	-	-
Sub-total	33,316,458		17,594,723	13,476,390	-	31,071,113	-	-	-	-
TOTAL PLANT-IN-SERVICE	608,937,783		345,940,506	246,625,844	-	592,566,349	-	-	-	-
Accumulated Reserve for Depreciation										
Intangible Plant										
Misc. Intangible Plant	(11,561,032)	LABOR	(6,105,486)	(4,676,397)	-	(10,781,882)	-	-	-	-
Sub-total	(11,561,032)		(6,105,486)	(4,676,397)	-	(10,781,882)	-	-	-	-
Production Plant										
Production Plant	(9,079,313)	DPROD	(789,900)	-	-	(789,900)	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	(9,079,313)		(789,900)	-	-	(789,900)	-	-	-	-
Distribution Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
M&R Stations	(448,984)	DIST	(448,984)	-	-	(448,984)	-	-	-	-
Mains	(67,698,970)	DIST	(67,698,970)	-	-	(67,698,970)	-	-	-	-
Compressor Station Equipment	(2,247,606)	DIST	(2,247,606)	-	-	(2,247,606)	-	-	-	-
Land & Land Rights	-	DIST	-	-	-	-	-	-	-	-
Mains	247,203	DIST	247,203	-	-	247,203	-	-	-	-
M&R Stations	(26,137)	DIST	(26,137)	-	-	(26,137)	-	-	-	-
Other Equipment	(509,008)	DIST	(509,008)	-	-	(509,008)	-	-	-	-

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
RATE BASE										
Plant in Service										
Intangible Plant										
Misc. Intangible Plant	16,611,593	LABOR	1,119,529	-	-	1,119,529	-	-	-	-
Sub-total	16,862,543		1,136,442	-	-	1,136,442	-	-	-	-
Production Plant										
Production Plant EN	14,227,433	DPROD	12,989,646	-	-	12,989,646	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	14,227,433		12,989,646	-	-	12,989,646	-	-	-	-
Distribution Plant										
Land & Land Rights	197,931	DIST	-	-	-	-	-	-	-	-
M&R Stations	606,526	DIST	-	-	-	-	-	-	-	-
Mains	238,064,768	DIST	-	-	-	-	-	-	-	-
Compressor Station Equipment	4,881,531	DIST	-	-	-	-	-	-	-	-
M&R Stations	1,012,550	DIST	-	-	-	-	-	-	-	-
Services	188,020,557	CUST	-	-	-	-	-	-	-	-
Meters & Meter Installations	19,710,880	CUST	-	-	-	-	-	-	-	-
Other Equipment	1,044,334	DIST	-	-	-	-	-	-	-	-
Sub-total	544,531,349		-	-	-	-	-	-	-	-
General Plant										
Land & Land Rights	121,489	LABOR	8,188	-	-	8,188	-	-	-	-
Structures & Improvements	18,574,206	LABOR	1,251,799	-	-	1,251,799	-	-	-	-
Office Furniture & Equipment	1,871,105	LABOR	126,102	-	-	126,102	-	-	-	-
Transportation Equipment	6,352,991	LABOR	428,156	-	-	428,156	-	-	-	-
Stores Equipment	99,421	LABOR	6,700	-	-	6,700	-	-	-	-
Tools, Shop & Garage Equip.	3,351,122	LABOR	225,847	-	-	225,847	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
Power Operated Equip.	1,378,223	LABOR	92,885	-	-	92,885	-	-	-	-
Communication Equip.	842,826	LABOR	56,802	-	-	56,802	-	-	-	-
Miscellaneous Equip.	725,075	LABOR	48,866	-	-	48,866	-	-	-	-
Sub-total	33,316,458		2,245,345	-	-	2,245,345	-	-	-	-
TOTAL PLANT-IN-SERVICE	608,937,783		16,371,433	-	-	16,371,433	-	-	-	-
Accumulated Reserve for Depreciation										
Intangible Plant										
Misc. Intangible Plant	(11,561,032)	LABOR	(779,150)	-	-	(779,150)	-	-	-	-
Sub-total	(11,561,032)		(779,150)	-	-	(779,150)	-	-	-	-
Production Plant										
Production Plant	(9,079,313)	DPROD	(8,289,413)	-	-	(8,289,413)	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	(9,079,313)		(8,289,413)	-	-	(8,289,413)	-	-	-	-
Distribution Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
M&R Stations	(448,984)	DIST	-	-	-	-	-	-	-	-
Mains	(67,698,970)	DIST	-	-	-	-	-	-	-	-
Compressor Station Equipment	(2,247,606)	DIST	-	-	-	-	-	-	-	-
Land & Land Rights	-	DIST	-	-	-	-	-	-	-	-
Mains	247,203	DIST	-	-	-	-	-	-	-	-
M&R Stations	(26,137)	DIST	-	-	-	-	-	-	-	-
Other Equipment	(509,008)	DIST	-	-	-	-	-	-	-	-

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
General Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
Structures & Improvements	(4,552,081)	LABOR	(2,403,995)	(1,841,301)	-	(4,245,296)	-	-	-	-
Office Furniture & Equipment	104,377	LABOR	55,123	42,220	-	97,343	-	-	-	-
Transportation Equipment	(2,968,044)	LABOR	(1,567,451)	(1,200,563)	-	(2,768,014)	-	-	-	-
Stores Equipment	(31,930)	LABOR	(16,862)	(12,915)	-	(29,778)	-	-	-	-
Tools, Shop & Garage Equip.	(1,245,943)	LABOR	(657,994)	(503,979)	-	(1,161,973)	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
Power Operated Equip.	(654,224)	LABOR	(345,501)	(264,631)	-	(610,132)	-	-	-	-
Communication Equip.	(362,801)	LABOR	(191,598)	(146,752)	-	(338,350)	-	-	-	-
Miscellaneous Equip.	(224,529)	LABOR	(118,576)	(90,821)	-	(209,397)	-	-	-	-
Other	-	PLANT	-	-	-	-	-	-	-	-
Sub-total	(9,935,173)		(5,246,855)	(4,018,742)	-	(9,265,597)	-	-	-	-
TOTAL DEPRECIATION ACCRUAL	(194,093,414)		(82,825,742)	(101,529,534)	-	(184,355,276)	-	-	-	-
NET PLANT	414,844,369		263,114,764	145,096,309	-	408,211,074	-	-	-	-
Rate Base Adjustments										
Additions										
Fuel Stock	-	PDGPLT	-	-	-	-	-	-	-	-
Gas Materials and Supplies	5,499,291	PDGPLT	3,130,438	2,227,348	-	5,357,786	-	-	-	-
Gas Stored Underground - Current A/C 164	-	PDGPLT	-	-	-	-	-	-	-	-
LNG Inventory - Current A/C 164	-	PDGPLT	-	-	-	-	-	-	-	-
Gas Stored Underground - Non-Current A/C 117	-	PDGPLT	-	-	-	-	-	-	-	-
Cash Working Capital (Other)	3,123,094	OMEXPX	1,818,970	1,229,222	24,611	3,072,802	-	-	-	-
Prepayments	-	PDGPLT	-	-	-	-	-	-	-	-
Sub-total	8,622,385		4,949,408	3,456,570	24,611	8,430,589	-	-	-	-
Deductions										
Customer Deposits	(2,894,996)	CUST	-	(2,894,996)	-	(2,894,996)	-	-	-	-
Excess Accum. Deferred Income Taxes	(27,530,133)	PDGPLT	(15,671,362)	(11,150,380)	-	(26,821,742)	-	-	-	-
Accum. Deferred Income Taxes	(58,463,722)	PDGPLT	(33,280,120)	(23,679,243)	-	(56,959,362)	-	-	-	-
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Sub-total	(88,888,852)		(48,951,482)	(37,724,618)	-	(86,676,100)	-	-	-	-
TOTAL RATE BASE ADJ.	(80,266,466)		(44,002,073)	(34,268,048)	24,611	(78,245,511)	-	-	-	-
TOTAL RATE BASE	334,577,902		219,112,691	110,828,261	24,611	329,965,563	-	-	-	-

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
General Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
Structures & Improvements	(4,552,081)	LABOR	(306,785)	-	-	(306,785)	-	-	-	-
Office Furniture & Equipment	104,377	LABOR	7,034	-	-	7,034	-	-	-	-
Transportation Equipment	(2,968,044)	LABOR	(200,030)	-	-	(200,030)	-	-	-	-
Stores Equipment	(31,930)	LABOR	(2,152)	-	-	(2,152)	-	-	-	-
Tools, Shop & Garage Equip.	(1,245,943)	LABOR	(83,970)	-	-	(83,970)	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
Power Operated Equip.	(654,224)	LABOR	(44,091)	-	-	(44,091)	-	-	-	-
Communication Equip.	(362,801)	LABOR	(24,451)	-	-	(24,451)	-	-	-	-
Miscellaneous Equip.	(224,529)	LABOR	(15,132)	-	-	(15,132)	-	-	-	-
Other	-	PLANT	-	-	-	-	-	-	-	-
Sub-total	(9,935,173)		(669,576)	-	-	(669,576)	-	-	-	-
TOTAL DEPRECIATION ACCRUAL	(194,093,414)		(9,738,138)	-	-	(9,738,138)	-	-	-	-
NET PLANT	414,844,369		6,633,295	-	-	6,633,295	-	-	-	-
Rate Base Adjustments										
Additions										
Fuel Stock	-	PDGPLT	-	-	-	-	-	-	-	-
Gas Materials and Supplies	5,499,291	PDGPLT	141,505	-	-	141,505	-	-	-	-
Gas Stored Underground - Current A/C 164	-	PDGPLT	-	-	-	-	-	-	-	-
LNG Inventory - Current A/C 164	-	PDGPLT	-	-	-	-	-	-	-	-
Gas Stored Underground - Non-Current A/C 117	-	PDGPLT	-	-	-	-	-	-	-	-
Cash Working Capital (Other)	3,123,094	OMEXPX	178,508	-	(146,912)	31,596	-	-	18,696	18,696
Prepayments	-	PDGPLT	-	-	-	-	-	-	-	-
Sub-total	8,622,385		320,013	-	(146,912)	173,101	-	-	18,696	18,696
Deductions										
Customer Deposits	(2,894,996)	CUST	-	-	-	-	-	-	-	-
Excess Accum. Deferred Income Taxes	(27,530,133)	PDGPLT	(708,392)	-	-	(708,392)	-	-	-	-
Accum. Deferred Income Taxes	(58,463,722)	PDGPLT	(1,504,360)	-	-	(1,504,360)	-	-	-	-
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Sub-total	(88,888,852)		(2,212,752)	-	-	(2,212,752)	-	-	-	-
TOTAL RATE BASE ADJ.	(80,266,466)		(1,892,739)	-	(146,912)	(2,039,651)	-	-	18,696	18,696
TOTAL RATE BASE	334,577,902		4,740,556	-	(146,912)	4,593,644	-	-	18,696	18,696

Functional Cost Study
Account Detail

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Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
EXPENSES										
O & M Expenses										
Production (LPG LNG) - Operation										
Supervision	961,910	DPROD	83,686	-	-	83,686	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	1,398	DPROD_K	1,398	-	-	1,398	-	-	-	-
Misc. Prod. Exp.	347,105	DPROD	30,198	-	-	30,198	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Other	24,843	DPROD	2,161	-	-	2,161	-	-	-	-
Indirect Expenses	(1,993,560)	INDIRECT	-	-	-	-	-	-	-	-
Sub-total	(658,304)		117,444	-	-	117,444	-	-	-	-
Production (LPG LNG) - Maintenance										
Maint. of Prod. Equip	115,778	DPROD	10,073	-	-	10,073	-	-	-	-
Sub-total	115,778		10,073	-	-	10,073	-	-	-	-
Total Production	(542,526)		127,517	-	-	127,517	-	-	-	-
Purchased Gas Expenses										
Gas Supply	-	GASCOST	-	-	-	-	-	-	-	-
Storage Gas	-	GASCOST	-	-	-	-	-	-	-	-
Other Gas Supply	-	GASSPLY	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Distribution Operation Expenses										
Operation Supervision & Engineering	491,040	DISTOPX	388,187	102,853	-	491,040	-	-	-	-
Distribution Load Dispatch	436,033	DIST	436,033	-	-	436,033	-	-	-	-
Mains & Services Expenses	5,784,740	DIST	5,784,740	-	-	5,784,740	-	-	-	-
M&R Station Expenses - General	10,748	DIST	10,748	-	-	10,748	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,309,706	CUST	-	1,309,706	-	1,309,706	-	-	-	-
Customer Installation Expenses	846,811	CUST	-	846,811	-	846,811	-	-	-	-
Other Expenses	1,899,524	DIST	1,899,524	-	-	1,899,524	-	-	-	-
Rents	8,083	DIST	8,083	-	-	8,083	-	-	-	-
Sub-total	10,786,685		8,527,315	2,259,370	-	10,786,685	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	164,082	DIST	164,082	-	-	164,082	-	-	-	-
Maint. of Mains	2,484,758	DIST	2,484,758	-	-	2,484,758	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	477,186	CUST	-	477,186	-	477,186	-	-	-	-
Maint. of Meters & House Regulators	419,023	CUST	-	419,023	-	419,023	-	-	-	-
Maint. of Other Equip.	344,618	DIST	344,618	-	-	344,618	-	-	-	-
Sub-total	3,889,667		2,993,458	896,209	-	3,889,667	-	-	-	-
Total Distribution	14,676,353		11,520,773	3,155,579	-	14,676,353	-	-	-	-

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Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
EXPENSES										
O & M Expenses										
Production (LPG LNG) - Operation										
Supervision	961,910	DPROD	878,224	-	-	878,224	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	1,398	DPROD_K	-	-	-	-	-	-	-	-
Misc. Prod. Exp.	347,105	DPROD	316,907	-	-	316,907	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Other	24,843	DPROD	22,681	-	-	22,681	-	-	-	-
Indirect Expenses	(1,993,560)	INDIRECT	-	-	(1,980,391)	(1,980,391)	-	-	(13,170)	(13,170)
Sub-total	(658,304)		1,217,812	-	(1,980,391)	(762,578)	-	-	(13,170)	(13,170)
Production (LPG LNG) - Maintenance										
Maint. of Prod. Equip	115,778	DPROD	105,705	-	-	105,705	-	-	-	-
Sub-total	115,778		105,705	-	-	105,705	-	-	-	-
Total Production	(542,526)		1,323,518	-	(1,980,391)	(656,873)	-	-	(13,170)	(13,170)
Purchased Gas Expenses										
Gas Supply	-	GASCOST	-	-	-	-	-	-	-	-
Storage Gas	-	GASCOST	-	-	-	-	-	-	-	-
Other Gas Supply	-	GASSPLY	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Distribution Operation Expenses										
Operation Supervision & Engineering	491,040	DISTOPX	-	-	-	-	-	-	-	-
Distribution Load Dispatch	436,033	DIST	-	-	-	-	-	-	-	-
Mains & Services Expenses	5,784,740	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - General	10,748	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,309,706	CUST	-	-	-	-	-	-	-	-
Customer Installation Expenses	846,811	CUST	-	-	-	-	-	-	-	-
Other Expenses	1,899,524	DIST	-	-	-	-	-	-	-	-
Rents	8,083	DIST	-	-	-	-	-	-	-	-
Sub-total	10,786,685		-	-	-	-	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	164,082	DIST	-	-	-	-	-	-	-	-
Maint. of Mains	2,484,758	DIST	-	-	-	-	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	477,186	CUST	-	-	-	-	-	-	-	-
Maint. of Meters & House Regulators	419,023	CUST	-	-	-	-	-	-	-	-
Maint. of Other Equip.	344,618	DIST	-	-	-	-	-	-	-	-
Sub-total	3,889,667		-	-	-	-	-	-	-	-
Total Distribution	14,676,353		-	-	-	-	-	-	-	-

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account										
Supervision	328,849	CACCTX	-	328,849	-	328,849	-	-	-	-
Meter Reading	293,282	CUST	-	293,282	-	293,282	-	-	-	-
Customer Records & Collection	2,764,394	CUST	-	2,764,394	-	2,764,394	-	-	-	-
Uncollectable Accounts - Delivery	1,644,063	PREV_DEL	-	-	1,644,063	1,644,063	-	-	-	-
Uncollectable Accounts - Production	33,737	PREV_PROD	-	-	-	-	-	-	-	-
Misc. Customer Accounts	13,047	CUST	-	13,047	-	13,047	-	-	-	-
Sub-total	5,077,371		-	3,399,572	1,644,063	5,043,635	-	-	-	-
Customer Service & Information Expenses										
Customer Assistance Expense	764	CUST	-	764	-	764	-	-	-	-
Misc Customer Assistance Expense	14,371	CUST	-	14,371	-	14,371	-	-	-	-
Sub-total	15,134		-	15,134	-	15,134	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	494,177	CUST	-	494,177	-	494,177	-	-	-	-
Sub-total	494,177		-	494,177	-	494,177	-	-	-	-
Administrative and General Expenses										
Administrative & General Salaries	6,041,053	LABOR	3,190,335	2,443,584	-	5,633,919	-	-	-	-
A&G Salaries - Energy Procurement	430,125	GASSPLY	-	-	-	-	-	-	-	-
Office Supplies	1,876,157	LABOR	990,816	758,899	-	1,749,715	-	-	-	-
Office Supplies - Energy Procurement	104,286	GASSPLY	-	-	-	-	-	-	-	-
A&G Transferred	(13,780,167)	AGxTRANSFER	(6,869,828)	(5,261,832)	(428,935)	(12,560,596)	-	-	-	-
A&G Transferred - Energy Procurement	-	GASSPLY	-	-	-	-	-	-	-	-
Outside Services	6,887,256	LABOR	3,637,222	2,785,871	-	6,423,093	-	-	-	-
Outside Serv. - Gas Acquisition	58,054	GASSPLY	-	-	-	-	-	-	-	-
Property Insurance	4,046	LABOR	2,137	1,637	-	3,773	-	-	-	-
Injuries & Damages	822,397	LABOR	434,315	332,657	-	766,972	-	-	-	-
Employee Pension & Benefits	7,262,582	LABOR	3,835,435	2,937,689	-	6,773,124	-	-	-	-
Regulatory Commission - Delivery	760,689	PREV_DEL	-	-	760,689	760,689	-	-	-	-
Regulatory Commission - Production	15,610	REG_COMM	-	-	-	-	-	-	-	-
Misc. General Expenses	1,713	LABOR	904	693	-	1,597	-	-	-	-
Office Rent	174,265	LABOR	92,031	70,490	-	162,521	-	-	-	-
Maintenance of General Plant	-	LABOR	-	-	-	-	-	-	-	-
Sub-total	10,658,066		5,313,367	4,069,686	331,754	9,714,807	-	-	-	-
TOTAL O & M EXPENSES	30,378,576		16,961,657	11,134,149	1,975,816	30,071,623	-	-	-	-
Labor Expense										
Production - Operation										
Supervision	937,195	DPROD	81,536	-	-	81,536	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	1,432	DPROD_K	1,432	-	-	1,432	-	-	-	-
Misc. Prod. Exp.	-	DPROD	-	-	-	-	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	940,162		83,102	-	-	83,102	-	-	-	-
Production - Maintenance										
Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Total Production	940,162		83,102	-	-	83,102	-	-	-	-

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Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account										
Supervision	328,849	CACCTX	-	-	-	-	-	-	-	-
Meter Reading	293,282	CUST	-	-	-	-	-	-	-	-
Customer Records & Collection	2,764,394	CUST	-	-	-	-	-	-	-	-
Uncollectable Accounts - Delivery	1,644,063	PREV_DEL	-	-	-	-	-	-	-	-
Uncollectable Accounts - Production	33,737	PREV_PROD	-	-	28,960	28,960	-	-	4,777	4,777
Misc. Customer Accounts	13,047	CUST	-	-	-	-	-	-	-	-
Sub-total	5,077,371		-	-	28,960	28,960	-	-	4,777	4,777
Customer Service & Information Expenses										
Customer Assistance Expense	764	CUST	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	14,371	CUST	-	-	-	-	-	-	-	-
Sub-total	15,134		-	-	-	-	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	494,177	CUST	-	-	-	-	-	-	-	-
Sub-total	494,177		-	-	-	-	-	-	-	-
Administrative and General Expenses										
Administrative & General Salaries	6,041,053	LABOR	407,134	-	-	407,134	-	-	-	-
A&G Salaries - Energy Procurement	430,125	GASSPLY	-	-	-	-	-	-	430,125	430,125
Office Supplies	1,876,157	LABOR	126,443	-	-	126,443	-	-	-	-
Office Supplies - Energy Procurement	104,286	GASSPLY	-	-	-	-	-	-	104,286	104,286
A&G Transferred	(13,780,167)	AGxTRANSFER	(876,691)	-	-	(876,691)	-	-	(342,880)	(342,880)
A&G Transferred - Energy Procurement	-	GASSPLY	-	-	-	-	-	-	-	-
Outside Services	6,887,256	LABOR	464,163	-	-	464,163	-	-	-	-
Outside Serv. - Gas Acquisition	58,054	GASSPLY	-	-	-	-	-	-	58,054	58,054
Property Insurance	4,046	LABOR	273	-	-	273	-	-	-	-
Injuries & Damages	822,397	LABOR	55,425	-	-	55,425	-	-	-	-
Employee Pension & Benefits	7,262,582	LABOR	489,458	-	-	489,458	-	-	-	-
Regulatory Commission - Delivery	760,689	PREV_DEL	-	-	-	-	-	-	-	-
Regulatory Commission - Production	15,610	REG_COMM	-	-	-	-	-	-	15,610	15,610
Misc. General Expenses	1,713	LABOR	115	-	-	115	-	-	-	-
Office Rent	174,265	LABOR	11,745	-	-	11,745	-	-	-	-
Maintenance of General Plant	-	LABOR	-	-	-	-	-	-	-	-
Sub-total	10,658,066		678,064	-	-	678,064	-	-	265,195	265,195
TOTAL O & M EXPENSES	30,378,576		2,001,581	-	(1,951,431)	50,151	-	-	256,802	256,802
Labor Expense										
Production - Operation										
Supervision	937,195	DPROD	855,659	-	-	855,659	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	1,432	DPROD_K	-	-	-	-	-	-	-	-
Misc. Prod. Exp.	-	DPROD	-	-	-	-	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	940,162		857,060	-	-	857,060	-	-	-	-
Production - Maintenance										
Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Total Production	940,162		857,060	-	-	857,060	-	-	-	-

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Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Distribution Operation Expenses										
Operation Supervision & Engineering	410,522	DISTOPX	324,534	85,988	-	410,522	-	-	-	-
Distribution Load Dispatch	435,877	DIST	435,877	-	-	435,877	-	-	-	-
Mains & Services Expenses	3,645,680	DIST	3,645,680	-	-	3,645,680	-	-	-	-
M&R Station Expenses - General	10,748	DIST	10,748	-	-	10,748	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,238,370	CUST	-	1,238,370	-	1,238,370	-	-	-	-
Customer Installation Expenses	602,939	CUST	-	602,939	-	602,939	-	-	-	-
Other Expenses	1,152,683	DIST	1,152,683	-	-	1,152,683	-	-	-	-
Rents	-	DIST	-	-	-	-	-	-	-	-
Sub-total	7,496,818		5,569,521	1,927,297	-	7,496,818	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	136,784	DIST	136,784	-	-	136,784	-	-	-	-
Maint. of Mains	830,516	DIST	830,516	-	-	830,516	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	267,481	CUST	-	267,481	-	267,481	-	-	-	-
Maint. of Meters & House Regulators	333,927	CUST	-	333,927	-	333,927	-	-	-	-
Maint. of Other Equip.	96,076	DIST	96,076	-	-	96,076	-	-	-	-
Sub-total	1,664,783		1,063,375	601,408	-	1,664,783	-	-	-	-
Total Distribution	9,161,601		6,632,896	2,528,705	-	9,161,601	-	-	-	-
Customer Account										
Supervision	328,729	CACCTX	-	328,729	-	328,729	-	-	-	-
Meter Reading	283,095	CUST	-	283,095	-	283,095	-	-	-	-
Customer Records & Collection	1,550,249	CUST	-	1,550,249	-	1,550,249	-	-	-	-
Uncollectable Accounts	-	0	-	-	-	-	-	-	-	-
Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-
Sub-total	2,162,073		-	2,162,073	-	2,162,073	-	-	-	-
Customer Service & Information Expenses										
Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	453,231	CUST	-	453,231	-	453,231	-	-	-	-
Sub-total	453,231		-	453,231	-	453,231	-	-	-	-
TOTAL O & M LABOR EXP.	12,717,066		6,715,998	5,144,009	-	11,860,006	-	-	-	-

Functional Cost Study
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Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Distribution Operation Expenses										
Operation Supervision & Engineering	410,522	DISTOPX	-	-	-	-	-	-	-	-
Distribution Load Dispatch	435,877	DIST	-	-	-	-	-	-	-	-
Mains & Services Expenses	3,645,680	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - General	10,748	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,238,370	CUST	-	-	-	-	-	-	-	-
Customer Installation Expenses	602,939	CUST	-	-	-	-	-	-	-	-
Other Expenses	1,152,683	DIST	-	-	-	-	-	-	-	-
Rents	-	DIST	-	-	-	-	-	-	-	-
Sub-total	7,496,818		-	-	-	-	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	136,784	DIST	-	-	-	-	-	-	-	-
Maint. of Mains	830,516	DIST	-	-	-	-	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	267,481	CUST	-	-	-	-	-	-	-	-
Maint. of Meters & House Regulators	333,927	CUST	-	-	-	-	-	-	-	-
Maint. of Other Equip.	96,076	DIST	-	-	-	-	-	-	-	-
Sub-total	1,664,783		-	-	-	-	-	-	-	-
Total Distribution	9,161,601		-	-	-	-	-	-	-	-
Customer Account										
Supervision	328,729	CACCTX	-	-	-	-	-	-	-	-
Meter Reading	283,095	CUST	-	-	-	-	-	-	-	-
Customer Records & Collection	1,550,249	CUST	-	-	-	-	-	-	-	-
Uncollectable Accounts	-		-	-	-	-	-	-	-	-
Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-
Sub-total	2,162,073		-	-	-	-	-	-	-	-
Customer Service & Information Expenses										
Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	453,231	CUST	-	-	-	-	-	-	-	-
Sub-total	453,231		-	-	-	-	-	-	-	-
TOTAL O & M LABOR EXP.	12,717,066		857,060	-	-	857,060	-	-	-	-

Functional Cost Study
Account Detail

Account Description	Amount	Alloc. Factor	Delivery Costs				Direct Gas Costs			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Depreciation Expense										
Intangible Plant										
Misc. Intangible Plant	3,135,481	LABOR	1,655,876	1,268,291	-	2,924,167	-	-	-	-
Sub-total	3,135,481		1,655,876	1,268,291	-	2,924,167	-	-	-	-
Production Plant										
Production Plant EN	411,999	DPROD	35,844	-	-	35,844	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	411,999		35,844	-	-	35,844	-	-	-	-
Other										
Depr Amort of Reserve Surplus	1,657,796	PLANT	941,802	671,424	-	1,613,226	-	-	-	-
Regulatory Debits	534,165	AGEXP	266,298	203,966	16,627	486,891	-	-	-	-
Amort. Of Regulatory Asset	(1,312,170)	LABOR	(692,969)	(530,768)	-	(1,223,737)	-	-	-	-
Ratemaking Adjustment	-	PDGPLT	-	-	-	-	-	-	-	-
Sub-total	879,792		515,131	344,622	16,627	876,380	-	-	-	-
Distribution Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
M&R Stations	17,347	DIST	17,347	-	-	17,347	-	-	-	-
Mains	4,570,844	DIST	4,570,844	-	-	4,570,844	-	-	-	-
Compressor Station Equipment	139,612	DIST	139,612	-	-	139,612	-	-	-	-
Services	6,674,730	CUST	-	6,674,730	-	6,674,730	-	-	-	-
Meters & Installations	830,696	CUST	-	830,696	-	830,696	-	-	-	-
Meters Installations	582,092	CUST	-	582,092	-	582,092	-	-	-	-
Other Equipment	54,932	DIST	54,932	-	-	54,932	-	-	-	-
Sub-total	14,286,125		6,198,607	8,087,518	-	14,286,125	-	-	-	-
General Plant Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
Structures & Improvements	531,222	LABOR	280,543	214,878	-	495,421	-	-	-	-
Office Furniture & Equipment	224,150	LABOR	118,376	90,668	-	209,044	-	-	-	-
Transportation Equipment	1,270,598	LABOR	671,014	513,953	-	1,184,967	-	-	-	-
Stores Equipment	3,311	LABOR	1,748	1,339	-	3,088	-	-	-	-
Tools, Shop & Garage Equip.	176,269	LABOR	93,089	71,300	-	164,389	-	-	-	-
Laboratory Equip.	-	0	-	-	-	-	-	-	-	-
Power Operated Equip.	275,645	LABOR	145,570	111,497	-	257,068	-	-	-	-
Communication Equip.	84,283	LABOR	44,510	34,092	-	78,602	-	-	-	-
Miscellaneous Equip.	48,363	LABOR	25,541	19,562	-	45,103	-	-	-	-
Sub-total	2,613,840		1,380,393	1,057,289	-	2,437,682	-	-	-	-
TOTAL DEPRECIATION EXPENSES	21,327,237		9,785,851	10,757,720	16,627	20,560,198	-	-	-	-
Taxes Other Than Income Taxes										
Payroll	1,641,689	LABOR	866,991	664,057	-	1,531,048	-	-	-	-
Property	11,781,957	PLANT	6,693,387	4,771,810	-	11,465,197	-	-	-	-
Sub-total	13,423,646		7,560,378	5,435,867	-	12,996,244	-	-	-	-
TOTAL TAXES OTHER THAN INCOME TAX	13,423,646		7,560,378	5,435,867	-	12,996,244	-	-	-	-
Operating Revenues										
Distribution Rate Revenue	83,528,944	CUR_REV	-	-	83,528,944	83,528,944	-	-	-	-
Late Payment Charges - Delivery	21,122	PREV_DEL	-	-	21,122	21,122	-	-	-	-
Late Payment Charges - Production	433	PREV_PROD	-	-	-	-	-	-	-	-
Connect/Reconnect Fees	386,715	CUST	-	386,715	-	386,715	-	-	-	-
Other Revenues	749,055	OTH_REV	-	-	749,055	749,055	-	-	-	-
Sub-total	84,686,269		-	386,715	84,299,120	84,685,836	-	-	-	-

**Functional Cost Study
Account Detail**

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Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Depreciation Expense										
Intangible Plant										
Misc. Intangible Plant	3,135,481	LABOR	211,314	-	-	211,314	-	-	-	-
Sub-total	3,135,481		211,314	-	-	211,314	-	-	-	-
Production Plant										
Production Plant EN	411,999	DPROD	376,155	-	-	376,155	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	411,999		376,155	-	-	376,155	-	-	-	-
Other										
Depr Amort of Reserve Surplus	1,657,796	PLANT	44,570	-	-	44,570	-	-	-	-
Regulatory Debits	534,165	AGEXP	33,983	-	-	33,983	-	-	13,291	13,291
Amort. Of Regulatory Asset	(1,312,170)	LABOR	(88,433)	-	-	(88,433)	-	-	-	-
Ratemaking Adjustment	-	PDGPLT	-	-	-	-	-	-	-	-
Sub-total	879,792		(9,879)	-	-	(9,879)	-	-	13,291	13,291
Distribution Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
M&R Stations	17,347	DIST	-	-	-	-	-	-	-	-
Mains	4,570,844	DIST	-	-	-	-	-	-	-	-
Compressor Station Equipment	139,612	DIST	-	-	-	-	-	-	-	-
Services	6,674,730	CUST	-	-	-	-	-	-	-	-
Meters & Installations	830,696	CUST	-	-	-	-	-	-	-	-
Meters Installations	582,092	CUST	-	-	-	-	-	-	-	-
Other Equipment	54,932	DIST	-	-	-	-	-	-	-	-
Sub-total	14,286,125		-	-	-	-	-	-	-	-
General Plant Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
Structures & Improvements	531,222	LABOR	35,801	-	-	35,801	-	-	-	-
Office Furniture & Equipment	224,150	LABOR	15,106	-	-	15,106	-	-	-	-
Transportation Equipment	1,270,598	LABOR	85,631	-	-	85,631	-	-	-	-
Stores Equipment	3,311	LABOR	223	-	-	223	-	-	-	-
Tools, Shop & Garage Equip.	176,269	LABOR	11,880	-	-	11,880	-	-	-	-
Laboratory Equip.	-	0	-	-	-	-	-	-	-	-
Power Operated Equip.	275,645	LABOR	18,577	-	-	18,577	-	-	-	-
Communication Equip.	84,283	LABOR	5,680	-	-	5,680	-	-	-	-
Miscellaneous Equip.	48,363	LABOR	3,259	-	-	3,259	-	-	-	-
Sub-total	2,613,840		176,158	-	-	176,158	-	-	-	-
TOTAL DEPRECIATION EXPENSES	21,327,237		753,748	-	-	753,748	-	-	13,291	13,291
Taxes Other Than Income Taxes										
Payroll	1,641,689	LABOR	110,641	-	-	110,641	-	-	-	-
Property	11,781,957	PLANT	316,761	-	-	316,761	-	-	-	-
Sub-total	13,423,646		427,401	-	-	427,401	-	-	-	-
TOTAL TAXES OTHER THAN INCOME TAX	13,423,646		427,401	-	-	427,401	-	-	-	-
Operating Revenues										
Distribution Rate Revenue	83,528,944	CUR_REV	-	-	-	-	-	-	-	-
Late Payment Charges - Delivery	21,122	PREV_DEL	-	-	-	-	-	-	-	-
Late Payment Charges - Production	433	PREV_PROD	-	-	372	372	-	-	61	61
Connect/Reconnect Fees	386,715	CUST	-	-	-	-	-	-	-	-
Other Revenues	749,055	OTH_REV	-	-	-	-	-	-	-	-
Sub-total	84,686,269		-	-	372	372	-	-	61	61

**Functional Cost Study
External Allocation Factors**

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Name	Description		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
DEMAND ALLOCATORS							
LPG_LNG	Production	DEM					
	Test Yr - Energy North		1	0.00%	0.00%	100.00%	0.00%
				1		1	
DIST	Distribution	DEM					
	Test Yr - Energy North		1	100.00%	0.00%	0.00%	0.00%
				1			
DPROD	Delivery & Production	DEM					
	Test Yr - Energy North		1	8.70%	0.00%	91.30%	0.00%
				0.087		0.913	
DPROD_K	Keene Production	DEM					
	Test Yr - Energy North		1	100.00%	0.00%	0.00%	0.00%
				1			
CUSTOMER ALLOCATORS							
CUST	Distribution Customer	CUS					
	Test Yr - Energy North		1	100.00%	0.00%	0.00%	0.00%
				1			
COMMODITY ALLOCATORS							
PROPANE	Propane Commodity	COM					
	Test Yr - Energy North		1	0.00%	0.00%	100.00%	0.00%
						1	
LNG	LNG Commodity	COM					
	Test Yr - Energy North		1	0.00%	0.00%	100.00%	0.00%
						1	
GASCOST	Allocated Gas Costs	COM					
	Test Yr - Energy North		1	0.00%	100.00%	0.00%	0.00%
					1		
GASSPLY	Gas Supply	COM					
	Test Yr - Energy North		1	0.00%	0.00%	0.00%	100.00%
							1
CUR_REV	Revenues at Current Rates	COM					
	Test Yr - Energy North		83,382,176	100.00%	0.00%	0.00%	0.00%
				83,382,176	-	-	-
PROP_REV	Proposed Revenues	COM					
	Test Yr - Energy North		95,466,930	97.99%	0.00%	1.73%	0.28%
				93,547,318		1,647,823	271,789
PREV_DEL	Proposed Revenues Delivery	COM					
	Test Yr - Energy North		1	100.00%	0.00%	0.00%	0.00%
				1			
PREV_PROD	Proposed Production Revenue	COM					
	Test Yr - Energy North		1,919,612	0.00%	0.00%	85.84%	14.16%
						1,647,823	271,789
INDIRECT	Settlement Indirect Expenses	COM					
	Test Yr - Energy North		(1,993,598)	0.00%	0.00%	99.34%	0.66%
						(1,980,428)	(13,170)
REG_COMM	Production Regulatory Comm. Exp	COM					
	Test Yr - Energy North		1	0.00%	0.00%	0.00%	100.00%
							1
OTH_REV	Other Revenue	COM					
	Test Yr - Energy North		1	100.00%	0.00%	0.00%	0.00%
				1			

**Functional Cost Study
Internal Allocators**

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Allocator		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
Name	Description					
PLANT	Total Plant in Service	608,937,783	592,566,349	-	16,371,433	-
	Percent	100.00%	97.31%	0.00%	2.69%	0.00%
OMEXPX	TOI and O&M Exp. excl. gas costs & uncollectible	42,099,579	41,421,643	-	425,911	252,026
	Percent	100.00%	98.39%	0.00%	1.01%	0.60%
PRODOEXP	Production Operations Expenses	373,347	33,758	-	339,589	-
	Percent	100.00%	9.04%	0.00%	90.96%	0.00%
PRODMNTX	Production Maintenance Expenses	115,778	10,073	-	105,705	-
	Percent	100.00%	8.70%	0.00%	91.30%	0.00%
DISTOPX	Distribution Operations Expense	10,295,646	10,295,646	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
DISTMNX	Distribution Maintenance Expense	3,889,667	3,889,667	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
CACCTX	Customer Accounting Expenses	3,070,723	3,070,723	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
LABOR	Labor expense excluding A&G	12,717,066	11,860,006	-	857,060	-
	Percent	100.00%	93.26%	0.00%	6.74%	0.00%
GENPLT	General Plant	33,316,458	31,071,113	-	2,245,345	-
	Percent	100.00%	93.26%	0.00%	6.74%	0.00%
AGxTRANSFER	A&G Expenses excluding transfer	24,438,233	22,275,403	-	1,554,755	608,075
	Percent	100.00%	91.15%	0.00%	6.36%	2.49%
AGEXP	Total A&G Expense	10,658,066	9,714,807	-	678,064	265,195
	Percent	100.00%	91.15%	0.00%	6.36%	2.49%
DISTRPLT	Distribution Plant	544,531,349	544,531,349	-	-	-
	Percent	100.00%	100.00%	0.00%	0.00%	0.00%
RTBASE	Rate Base	334,577,902	329,965,563	-	4,593,644	18,696
	Percent	100.00%	98.62%	0.00%	1.37%	0.01%
PDGPLT	Production, Distribution & General Plant	592,075,240	576,840,248	-	15,234,991	-
	Percent	100.00%	97.43%	0.00%	2.57%	0.00%

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