

**FUNCTIONAL COST STUDY
SUMMARY OF RESULTS**

Docket No. DG20-105
Attachment KAS-2
Page 1 of 3

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	\$ 641,189,774	\$ 631,599,724	\$ -	\$ 9,590,051	\$ -	\$ 9,590,051
2	Accumulated Reserve	(204,751,433)	(200,951,293)	-	(3,800,140)	-	(3,800,140)
3	Other Rate Base Items	(90,288,511)	(89,323,034)	-	(986,883)	21,407	(965,476)
4	Total Rate Base	\$ 346,149,831	\$ 341,325,396	\$ -	\$ 4,803,028	\$ 21,407	\$ 4,824,434
Revenues at Current Rates							
5	Sales Revenue	\$ 93,645,890	\$ 91,653,173	\$ -	\$ 1,979,616	\$ 13,101	\$ 1,992,717
6	Miscellaneous Revenues	1,207,376	1,206,506	-	801	69	870
7	Total Revenues	\$ 94,853,266	\$ 92,859,679	\$ -	\$ 1,980,418	\$ 13,170	\$ 1,993,587
Expenses at Current Rates							
8	Operations & Maintenance Expenses	\$ 29,824,374	\$ 27,299,597	\$ -	\$ 2,239,810	\$ 284,966	\$ 2,524,777
9	Depreciation Expense	22,900,526	22,208,271	-	661,454	30,801	692,254
10	Taxes Other Than Income Taxes	14,434,533	14,078,722	-	355,811	-	355,811
	Interest on Customer Deposits	-	-	-	-	-	-
11	Total Expenses - Current	\$ 67,159,432	\$ 63,586,591	\$ -	\$ 3,257,075	\$ 315,767	\$ 3,572,841
12	Total Income Taxes	\$ 5,434,109	\$ 5,890,557	\$ -	\$ (374,377)	\$ (82,071)	\$ (456,448)
13	Current Operating Income	\$ 22,259,725	\$ 23,382,531	\$ -	\$ (902,280)	\$ (220,526)	\$ (1,122,806)
14	Return at Current Rates	6.43%	6.85%	0.00%	-18.79%	-1030.16%	-23.27%
15	Index Rate of Return	1.00	1.07	-	(2.92)	(160.20)	(3.62)
Revenue Requirement at Equal Rates of Return							
16	Required Return	7.47%	7.47%	7.47%	7.47%	7.47%	7.47%
17	Required Operating Income	\$ 25,857,392	\$ 25,497,007	\$ -	\$ 358,786	\$ 1,599	\$ 360,385
18	Operating Income (Deficiency)/Surplus	\$ (3,597,667)	\$ (2,114,476)	\$ -	\$ (1,261,066)	\$ (222,125)	\$ (1,483,191)
Expenses at Required Return							
19	Operations & Maintenance Expenses	\$ 29,824,374	\$ 27,299,597	\$ -	\$ 2,239,810	\$ 284,966	\$ 2,524,777
20	Depreciation Expense	22,900,526	22,208,271	-	661,454	30,801	692,254
21	Taxes Other than Income	14,434,533	14,078,722	-	355,811	-	355,811
22	Interest on Customer Deposits	-	-	-	-	-	-
23	Total Expenses Required	\$ 67,159,432	\$ 63,586,591	\$ -	\$ 3,257,075	\$ 315,767	\$ 3,572,841
24	Income Taxes	\$ 6,770,160	\$ 6,675,801	\$ -	\$ 93,940	\$ 419	\$ 94,359
25	Total Revenue Requirement at Equal Return	\$ 99,786,984	\$ 95,759,399	\$ -	\$ 3,709,801	\$ 317,784	\$ 4,027,585
26	Revenue (Deficiency)/Surplus	\$ (4,933,718)	\$ (2,899,720)	\$ -	\$ (1,729,383)	\$ (304,615)	\$ (2,033,998)

**Functional Cost Study
Account Detail**

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	\$ 9,590,051	\$ -	\$ -	\$ -	\$ 9,590,051
2	Accumulated Reserve	(3,800,140)	-	-	-	(3,800,140)
3	Net Utility Plant in Service	\$ 5,789,911	\$ -	\$ -	\$ -	\$ 5,789,911
Other Rate Base Items:						
4	Fuel Stock	\$ -	\$ -	\$ -	\$ -	\$ -
5	Materials and Supplies	77,309.14	-	-	-	77,309.14
6	Gas Stored Underground	-	-	-	-	-
7	LNG Inventory	-	-	-	-	-
8	Cash Working Capital	192,108	21,407	-	-	213,515
9	Accumulated Deferred Income Taxes	(763,288)	-	-	-	(763,288)
10	Excess Accum. Deferred Income Taxes	(493,013)	-	-	-	(493,013)
11	Total Rate Base	\$ 4,803,028	\$ 21,407	\$ -	\$ -	\$ 4,824,434
Revenues						
12	Total Sales Revenue	\$ 1,979,616	\$ 13,101	\$ -	\$ -	\$ 1,992,717
13	Other Operating Revenues	801	69	-	-	870
14	Total Operating Revenues	\$ 1,980,418	\$ 13,170	\$ -	\$ -	\$ 1,993,587
Expenses						
15	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
16	Other O&M excl. Uncollectible	2,177,324	279,613	-	-	2,456,938
17	Uncollectible Expense	62,486	-	5,353	-	67,839
18	Depreciation Expense	661,454	30,801	-	-	692,254
19	Other Taxes	355,811	-	-	-	355,811
20	Income Taxes	(374,377)	(80,621)	(1,450)	-	(456,448)
21	Total Operating Expenses	\$ 2,882,698	\$ 229,793	\$ 3,903	\$ -	\$ 3,116,393
22	Operating Income	\$ (902,280)	\$ (216,623)	\$ (3,903)	\$ -	\$ (1,122,806)
23	Rate of Return	-18.79%	-1011.93%	0.00%	0.00%	-23.27%
24	Index Rate of Return	1.00	53.87	-	-	1.24
25	Net Revenues	\$ 1,979,616	\$ 13,101	\$ -	\$ -	\$ 1,992,717

**Functional Cost Study
Account Detail**

Line No.	Description	LPG & LNG Costs	Misc. Production Costs	Bad Debts Excl. LPG & LNG	Gas Cost Working Capital	Total Indirect Costs
	(A)	(B)	(C)	(D)	(E)	(F)
Summary of Results at Claimed Rates						
Rate Base						
26	Gas Plant in Service	\$ 9,590,051	\$ -	\$ -	\$ -	\$ 9,590,051
27	Accumulated Reserve	<u>(3,800,140)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,800,140)</u>
28	Net Utility Plant in Service	\$ 5,789,911	\$ -	\$ -	\$ -	\$ 5,789,911
Other Rate Base Items:						
29	Fuel Stock	\$ -	\$ -	\$ -	\$ -	\$ -
30	Materials and Supplies	77,309	-	-	-	77,309
31	Gas Stored Underground	-	-	-	-	-
32	LNG Inventory	-	-	-	-	-
33	Cash Working Capital	192,108	21,407	-	-	213,515
34	Accumulated Deferred Income Taxes	<u>(763,288)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(763,288)</u>
35	Excess Accum. Deferred Income Taxes	<u>(493,013)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(493,013)</u>
36	Total Rate Base	\$ 4,803,028	\$ 21,407	\$ -	\$ -	\$ 4,824,434
37	Required Rate of Return	7.47%	7.47%	7.47%	7.47%	7.47%
38	Required Operating Income	\$ 358,786	\$ 1,599	\$ -	\$ -	\$ 360,385
Expenses						
39	Purchased Gas Costs	\$ -	\$ -	\$ -	\$ -	\$ -
40	Other O&M excl. Uncollectible	2,177,324	279,613	-	-	2,456,938
41	Uncollectible Expense	62,486	-	5,353	-	67,839
42	Depreciation Expense	661,454	30,801	-	-	692,254
43	Other Taxes	<u>355,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,811</u>
44	Total Expenses Required	\$ 3,257,075	\$ 310,414	\$ 5,353	\$ -	\$ 3,572,841
45	Income Taxes	<u>93,940</u>	<u>419</u>	<u>(0)</u>	<u>-</u>	<u>94,359</u>
46	Total Rev.Req. at Required Return	\$ 3,709,801	\$ 312,432	\$ 5,352	\$ -	\$ 4,027,585
Revenues						
47	Total Sales Revenue	\$ 3,708,999	\$ 312,363	\$ 5,352	\$ -	\$ 4,026,715
48	Other Operating Revenues	<u>801</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>870</u>
49	Total Operating Revenues	\$ 3,709,801	\$ 312,432	\$ 5,352	\$ -	\$ 4,027,585

**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	17,059,198	LABOR	8,865,565	6,750,006	-	15,615,571	-	-	-	-
Sub-total	17,310,148		8,995,982	6,849,303	-	15,845,285	-	-	-	-
Production Plant										
Production Plant EN	5,216,322	DPROD	453,820	-	-	453,820	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	5,216,322		453,820	-	-	453,820	-	-	-	-
Distribution Plant										
Land & Land Rights	-	DIST	-	-	-	-	-	-	-	-
M&R Stations	-	DIST	-	-	-	-	-	-	-	-
Mains	11,740,462	DIST	11,740,462	-	-	11,740,462	-	-	-	-
Compressor Station Equipment	2,246,186	DIST	2,246,186	-	-	2,246,186	-	-	-	-
M&R Stations	7,435,290	DIST	7,435,290	-	-	7,435,290	-	-	-	-
Services	178,923,785	CUST	-	178,923,785	-	178,923,785	-	-	-	-
Meters & Meter Installations	21,117,103	CUST	-	21,117,103	-	21,117,103	-	-	-	-
Other Equipment	2,677,770	DIST	2,677,770	-	-	2,677,770	-	-	-	-
Sub-total	578,926,765		352,824,153	226,102,612	-	578,926,765	-	-	-	-
General Plant										
Land & Land Rights	121,489	LABOR	63,137	48,071	-	111,208	-	-	-	-
Structures & Improvements	22,653,117	LABOR	11,772,691	8,963,416	-	20,736,107	-	-	-	-
Office Furniture & Equipment	2,403,092	LABOR	1,248,873	950,859	-	2,199,732	-	-	-	-
Transportation Equipment	8,007,116	LABOR	4,161,251	3,168,266	-	7,329,517	-	-	-	-
Stores Equipment	138,142	LABOR	71,792	54,660	-	126,452	-	-	-	-
Tools, Shop & Garage Equip.	3,339,457	LABOR	1,735,496	1,321,361	-	3,056,857	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
Power Operated Equip.	1,378,752	LABOR	716,529	545,546	-	1,262,075	-	-	-	-
Communication Equip.	892,402	LABOR	463,776	353,107	-	816,883	-	-	-	-
Miscellaneous Equip.	802,973	LABOR	417,301	317,722	-	735,022	-	-	-	-
Sub-total	39,736,540		20,650,846	15,723,008	-	36,373,854	-	-	-	-
TOTAL PLANT-IN-SERVICE	641,189,774		382,924,800	248,674,923	-	631,599,724	-	-	-	-
Accumulated Reserve for Depreciation										
Intangible Plant										
Misc. Intangible Plant	(13,560,761)	LABOR	(7,047,448)	(5,365,740)	-	(12,413,188)	-	-	-	-
Sub-total	(13,560,761)		(7,047,448)	(5,365,740)	-	(12,413,188)	-	-	-	-
Production Plant										
Production Plant	(1,837,129)	DPROD	(159,830)	-	-	(159,830)	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	(1,837,129)		(159,830)	-	-	(159,830)	-	-	-	-
Distribution Plant										
Land & Land Rights	-	DIST	-	-	-	-	-	-	-	-
M&R Stations	83,294	DIST	83,294	-	-	83,294	-	-	-	-
Mains	(404,274)	DIST	(404,274)	-	-	(404,274)	-	-	-	-
Compressor Station Equipment	(192,723)	DIST	(192,723)	-	-	(192,723)	-	-	-	-
M&R Stations	(4,358,391)	DIST	(4,358,391)	-	-	(4,358,391)	-	-	-	-
Services	(85,611,484)	DIST	(85,611,484)	-	-	(85,611,484)	-	-	-	-
Meters & Meter Installations	(7,401,085)	DIST	(7,401,085)	-	-	(7,401,085)	-	-	-	-
Meters Installations	(4,122,684)	CUST	-	(4,122,684)	-	(4,122,684)	-	-	-	-
Land & Land Rights	-	CUST	-	-	-	-	-	-	-	-
Structures and Improvements	(460,293)	CUST	-	(460,293)	-	(460,293)	-	-	-	-
Other Equipment	(2,400,155)	DIST	(2,400,155)	-	-	(2,400,155)	-	-	-	-
Other Equipment	(1,078,797)	DIST	(1,078,797)	-	-	(1,078,797)	-	-	-	-
Measuring and Regulating Station Equipment	18,159	DIST	18,159	-	-	18,159	-	-	-	-
Dist-Measuring and regulating station equipment-CI	(1,321,095)	DIST	(1,321,095)	-	-	(1,321,095)	-	-	-	-
Indust meas and reg station equip	(4,103)	DIST	(4,103)	-	-	(4,103)	-	-	-	-
Structures and Improvements	(213,309)	DIST	(213,309)	-	-	(213,309)	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
Sub-total	(177,828,890)		(173,245,912)	(4,582,977)	-	(177,828,890)	-	-	-	-

**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	17,059,198	LABOR	1,443,627	-	-	1,443,627	-	-	-	-
Sub-total	17,310,148		1,464,863	-	-	1,464,863	-	-	-	-
Production Plant										
Production Plant EN	5,216,322	DPROD	4,762,502	-	-	4,762,502	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	5,216,322		4,762,502	-	-	4,762,502	-	-	-	-
Distribution Plant										
Land & Land Rights	-	DIST	-	-	-	-	-	-	-	-
M&R Stations	-	DIST	-	-	-	-	-	-	-	-
Mains	11,740,462	DIST	-	-	-	-	-	-	-	-
Compressor Station Equipment	2,246,186	DIST	-	-	-	-	-	-	-	-
M&R Stations	7,435,290	DIST	-	-	-	-	-	-	-	-
Services	178,923,785	CUST	-	-	-	-	-	-	-	-
Meters & Meter Installations	21,117,103	CUST	-	-	-	-	-	-	-	-
Other Equipment	2,677,770	DIST	-	-	-	-	-	-	-	-
Sub-total	578,926,765		-	-	-	-	-	-	-	-
General Plant										
Land & Land Rights	121,489	LABOR	10,281	-	-	10,281	-	-	-	-
Structures & Improvements	22,653,117	LABOR	1,917,009	-	-	1,917,009	-	-	-	-
Office Furniture & Equipment	2,403,092	LABOR	203,361	-	-	203,361	-	-	-	-
Transportation Equipment	8,007,116	LABOR	677,598	-	-	677,598	-	-	-	-
Stores Equipment	138,142	LABOR	11,690	-	-	11,690	-	-	-	-
Tools, Shop & Garage Equip.	3,339,457	LABOR	282,600	-	-	282,600	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-
Power Operated Equip.	1,378,752	LABOR	116,676	-	-	116,676	-	-	-	-
Communication Equip.	892,402	LABOR	75,519	-	-	75,519	-	-	-	-
Miscellaneous Equip.	802,973	LABOR	67,951	-	-	67,951	-	-	-	-
Sub-total	39,736,540		3,362,686	-	-	3,362,686	-	-	-	-
TOTAL PLANT-IN-SERVICE	641,189,774		9,590,051	-	-	9,590,051	-	-	-	-
Accumulated Reserve for Depreciation										
Intangible Plant										
Misc. Intangible Plant	(13,560,761)	LABOR	(1,147,573)	-	-	(1,147,573)	-	-	-	-
Sub-total	(13,560,761)		(1,147,573)	-	-	(1,147,573)	-	-	-	-
Production Plant										
Production Plant	(1,837,129)	DPROD	(1,677,299)	-	-	(1,677,299)	-	-	-	-
Production Plant Keene	-	DPROD_K	-	-	-	-	-	-	-	-
Sub-total	(1,837,129)		(1,677,299)	-	-	(1,677,299)	-	-	-	-
Distribution Plant										
Land & Land Rights	-	DIST	-	-	-	-	-	-	-	-
M&R Stations	83,294	DIST	-	-	-	-	-	-	-	-
Mains	(404,274)	DIST	-	-	-	-	-	-	-	-
Compressor Station Equipment	(192,723)	DIST	-	-	-	-	-	-	-	-
M&R Stations	(4,358,391)	DIST	-	-	-	-	-	-	-	-
Services	(85,611,484)	DIST	-	-	-	-	-	-	-	-
Meters & Meter Installations	(7,401,085)	DIST	-	-	-	-	-	-	-	-
Meters Installations	(4,122,684)	CUST	-	-	-	-	-	-	-	-
Land & Land Rights	-	CUST	-	-	-	-	-	-	-	-
Structures and Improvements	(460,293)	CUST	-	-	-	-	-	-	-	-
Other Equipment	(2,400,155)	DIST	-	-	-	-	-	-	-	-
Other Equipment	(1,078,797)	DIST	-	-	-	-	-	-	-	-
Measuring and Regulating Station Equipment	18,159	DIST	-	-	-	-	-	-	-	-
Dist-Measuring and regulating station equipment-CI	(1,321,095)	DIST	-	-	-	-	-	-	-	-
Indust meas and reg station equip	(4,103)	DIST	-	-	-	-	-	-	-	-
Structures and Improvements	(213,309)	DIST	-	-	-	-	-	-	-	-
~	-	-	-	-	-	-	-	-	-	-
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~	-	-	-	-	-	-	-	-	-	-
Sub-total	(177,828,890)		-	-	-	-	-	-	-	-

**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	(5,560,061)	LABOR	(2,889,531)	(2,200,012)	-	(5,089,543)	-	-	-	-	-	-
Office Furniture & Equipment	(157,522)	LABOR	(81,863)	(62,329)	-	(144,192)	-	-	-	-	-	-
Transportation Equipment	(3,649,940)	LABOR	(1,896,852)	(1,444,213)	-	(3,341,065)	-	-	-	-	-	-
Stores Equipment	(35,198)	LABOR	(18,292)	(13,927)	-	(32,219)	-	-	-	-	-	-
Tools, Shop & Garage Equip.	(754,055)	LABOR	(391,878)	(298,366)	-	(690,244)	-	-	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-	-	-
Power Operated Equip.	(683,509)	LABOR	(355,216)	(270,452)	-	(625,667)	-	-	-	-	-	-
Communication Equip.	(433,204)	LABOR	(225,133)	(171,411)	-	(396,544)	-	-	-	-	-	-
Miscellaneous Equip.	(251,165)	LABOR	(130,529)	(99,381)	-	(229,910)	-	-	-	-	-	-
Other	-	PLANT	-	-	-	-	-	-	-	-	-	-
Sub-total	(11,524,653)		(5,989,294)	(4,560,090)		(10,549,385)						
TOTAL DEPRECIATION ACCRUAL	(204,751,433)		(186,442,485)	(14,508,808)		(200,951,293)						
NET PLANT	436,438,341		196,482,316	234,166,115		430,648,430						
Rate Base Adjustments												
Additions												
Fuel Stock	-	PDGPLT	-	-	-	-	-	-	-	-	-	-
Gas Materials and Supplies	5,936,060	PDGPLT	3,557,840	2,300,911	-	5,858,751	-	-	-	-	-	-
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)	3,257,736	OMEXPX	1,853,139	1,172,008	19,074	3,044,221	-	-	-	-	-	-
Prepayments	-	PDGPLT	-	-	-	-	-	-	-	-	-	-
Sub-total	9,193,796		5,410,978	3,472,919	19,074	8,902,971						
Deductions												
Customer Deposits	(3,019,271)	CUST	-	(3,019,271)	-	(3,019,271)	-	-	-	-	-	-
Excess Accum. Deferred Income Taxes	(37,855,214)	PDGPLT	(22,688,921)	(14,673,280)	-	(37,362,201)	-	-	-	-	-	-
Accum. Deferred Income Taxes	(58,607,821)	PDGPLT	(35,127,214)	(22,717,319)	-	(57,844,533)	-	-	-	-	-	-
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Sub-total	(99,482,306)		(57,816,135)	(40,409,871)		(98,226,006)						
TOTAL RATE BASE ADJ.	(90,288,511)		(52,405,157)	(36,936,952)	19,074	(89,323,034)						
TOTAL RATE BASE	346,149,831		144,077,159	197,229,163	19,074	341,325,396						

**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	(5,560,061)	LABOR	(470,518)	-	-	(470,518)	-	-	-	-	-
Office Furniture & Equipment	(157,522)	LABOR	(13,330)	-	-	(13,330)	-	-	-	-	-
Transportation Equipment	(3,649,940)	LABOR	(308,874)	-	-	(308,874)	-	-	-	-	-
Stores Equipment	(35,198)	LABOR	(2,979)	-	-	(2,979)	-	-	-	-	-
Tools, Shop & Garage Equip.	(754,055)	LABOR	(63,812)	-	-	(63,812)	-	-	-	-	-
Laboratory Equip.	-	LABOR	-	-	-	-	-	-	-	-	-
Power Operated Equip.	(683,509)	LABOR	(57,842)	-	-	(57,842)	-	-	-	-	-
Communication Equip.	(433,204)	LABOR	(36,660)	-	-	(36,660)	-	-	-	-	-
Miscellaneous Equip.	(251,165)	LABOR	(21,255)	-	-	(21,255)	-	-	-	-	-
Other	-	PLANT	-	-	-	-	-	-	-	-	-
Sub-total	(11,524,653)		(975,268)	-	-	(975,268)	-	-	-	-	-
TOTAL DEPRECIATION ACCRUAL	(204,751,433)		(3,800,140)	-	-	(3,800,140)	-	-	-	-	-
NET PLANT	436,438,341		5,789,911	-	-	5,789,911	-	-	-	-	-
Rate Base Adjustments											
Additions											
Fuel Stock	-	PDGPLT	-	-	-	-	-	-	-	-	-
Gas Materials and Supplies	5,936,060	PDGPLT	77,309	-	-	77,309	-	-	-	-	-
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)	3,257,736	OMEXPX	192,108	-	-	192,108	-	-	21,407	21,407	
Prepayments	-	PDGPLT	-	-	-	-	-	-	-	-	-
Sub-total	9,193,796		269,417	-	-	269,417	-	-	21,407	21,407	
Deductions											
Customer Deposits	(3,019,271)	CUST	-	-	-	-	-	-	-	-	-
Excess Accum. Deferred Income Taxes	(37,855,214)	PDGPLT	(493,013)	-	-	(493,013)	-	-	-	-	-
Accum. Deferred Income Taxes	(58,607,821)	PDGPLT	(763,288)	-	-	(763,288)	-	-	-	-	-
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Sub-total	(99,482,306)		(1,256,300)	-	-	(1,256,300)	-	-	-	-	-
TOTAL RATE BASE ADJ.	(90,288,511)		(986,883)	-	-	(986,883)	-	-	21,407	21,407	
TOTAL RATE BASE	346,149,831		4,803,028	-	-	4,803,028	-	-	21,407	21,407	

**Functional Cost Study
Account Detail**

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	997,056	DPROD	86,744	-	-	86,744	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	70,719	DPROD	6,153	-	-	6,153	-	-	-	-
Misc. Prod. Exp.	469,719	DPROD	40,866	-	-	40,866	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Other	26,122	DPROD	2,273	-	-	2,273	-	-	-	-
Indirect Expenses	-	INDIRECT	-	-	-	-	-	-	-	-
Sub-total	1,563,616		136,035	-	-	136,035	-	-	-	-
Production (LPG LNG) - Maintenance										
Maint. of Prod. Equip	119,531	DPROD	10,399	-	-	10,399	-	-	-	-
Sub-total	119,531		10,399	-	-	10,399	-	-	-	-
Total Production	1,683,147		146,434	-	-	146,434	-	-	-	-
Purchased Gas Expenses										
Gas Supply	-	GASCOST	-	-	-	-	-	-	-	-
Storage Gas	-	GASCOST	-	-	-	-	-	-	-	-
Other Gas Supply	-	GASSPLY	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Distribution Operation Expenses										
Operation Supervision & Engineering	542,962	DISTOPX	444,411	98,551	-	542,962	-	-	-	-
Distribution Load Dispatch	587,944	DIST	587,944	-	-	587,944	-	-	-	-
Mains & Services Expenses	5,707,431	DIST	5,707,431	-	-	5,707,431	-	-	-	-
M&R Station Expenses - General	-	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,140,737	CUST	-	1,140,737	-	1,140,737	-	-	-	-
Customer Installation Expenses	642,746	CUST	-	642,746	-	642,746	-	-	-	-
Other Expenses	1,736,570	DIST	1,736,570	-	-	1,736,570	-	-	-	-
Rents	10,618	DIST	10,618	-	-	10,618	-	-	-	-
Sub-total	10,369,008		8,486,975	1,882,034	-	10,369,008	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	150,147	DIST	150,147	-	-	150,147	-	-	-	-
Maint. of Mains	2,677,943	DIST	2,677,943	-	-	2,677,943	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	466,805	CUST	-	466,805	-	466,805	-	-	-	-
Maint. of Meters & House Regulators	356,709	CUST	-	356,709	-	356,709	-	-	-	-
Maint. of Other Equip.	347,300	DIST	347,300	-	-	347,300	-	-	-	-
Sub-total	3,998,904		3,175,390	823,514	-	3,998,904	-	-	-	-
Total Distribution	14,367,912		11,662,364	2,705,548	-	14,367,912	-	-	-	-

**Functional Cost Study
Account Detail**

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	997,056	DPROD	910,312	-	-	910,312	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	70,719	DPROD	64,567	-	-	64,567	-	-	-	-
Misc. Prod. Exp.	469,719	DPROD	428,854	-	-	428,854	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Other	26,122	DPROD	23,849	-	-	23,849	-	-	-	-
Indirect Expenses	-	INDIRECT	-	-	-	-	-	-	-	-
Sub-total	1,563,616		1,427,582	-	-	1,427,582	-	-	-	-
Production (LPG LNG) - Maintenance										
Maint. of Prod. Equip	119,531	DPROD	109,132	-	-	109,132	-	-	-	-
Sub-total	119,531		109,132	-	-	109,132	-	-	-	-
Total Production	1,683,147		1,536,713	-	-	1,536,713	-	-	-	-
Purchased Gas Expenses										
Gas Supply	-	GASCOST	-	-	-	-	-	-	-	-
Storage Gas	-	GASCOST	-	-	-	-	-	-	-	-
Other Gas Supply	-	GASSPLY	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Distribution Operation Expenses										
Operation Supervision & Engineering	542,962	DISTOPX	-	-	-	-	-	-	-	-
Distribution Load Dispatch	587,944	DIST	-	-	-	-	-	-	-	-
Mains & Services Expenses	5,707,431	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - General	-	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,140,737	CUST	-	-	-	-	-	-	-	-
Customer Installation Expenses	642,746	CUST	-	-	-	-	-	-	-	-
Other Expenses	1,736,570	DIST	-	-	-	-	-	-	-	-
Rents	10,618	DIST	-	-	-	-	-	-	-	-
Sub-total	10,369,008		-	-	-	-	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	150,147	DIST	-	-	-	-	-	-	-	-
Maint. of Mains	2,677,943	DIST	-	-	-	-	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	466,805	CUST	-	-	-	-	-	-	-	-
Maint. of Meters & House Regulators	356,709	CUST	-	-	-	-	-	-	-	-
Maint. of Other Equip.	347,300	DIST	-	-	-	-	-	-	-	-
Sub-total	3,998,904		-	-	-	-	-	-	-	-
Total Distribution	14,367,912		-	-	-	-	-	-	-	-

**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	248,451	CACCTX	-	248,451	-	248,451	-	-	-	-	-	-
Meter Reading	329,798	CUST	-	329,798	-	329,798	-	-	-	-	-	-
Customer Records & Collection	2,768,744	CUST	-	2,768,744	-	2,768,744	-	-	-	-	-	-
Uncollectable Accounts - Delivery	1,612,931	PREV_DEL	-	-	1,612,931	1,612,931	-	-	-	-	-	-
Uncollectable Accounts - Production	67,839	PREV_PROD	-	-	-	-	-	-	-	-	-	-
Misc. Customer Accounts	13,047	CUST	-	13,047	-	13,047	-	-	-	-	-	-
Sub-total	5,040,811		-	3,360,041	1,612,931	4,972,972	-	-	-	-	-	-
Customer Service & Information Expenses												
Informational and Instructional Advertisign Expenses	81,891	CUST	-	81,891	-	81,891	-	-	-	-	-	-
Misc Customer Assistance Expense	15,180	CUST	-	15,180	-	15,180	-	-	-	-	-	-
Sub-total	97,071		-	97,071	-	97,071	-	-	-	-	-	-
Sales Expenses												
Demonstrating & Selling Expenses	458,691	CUST	-	458,691	-	458,691	-	-	-	-	-	-
Advertising Expenses	0	CUST	-	0	-	0	-	-	-	-	-	-
Misc. Sales Expenses	77,946	CUST	-	77,946	-	77,946	-	-	-	-	-	-
Sub-total	536,637		-	536,637	-	536,637	-	-	-	-	-	-
Administrative and General Expenses												
Administrative & General Salaries	5,450,219	LABOR	2,832,447	2,156,550	-	4,988,997	-	-	-	-	-	-
A&G Salaries - Energy Procurement	421,021	GASSPLY	-	-	-	-	-	-	-	-	-	-
Office Supplies	2,029,906	LABOR	1,054,930	803,196	-	1,858,126	-	-	-	-	-	-
Office Supplies - Energy Procurement	168,393	GASSPLY	-	-	-	-	-	-	-	-	-	-
A&G Transferred	(16,140,423)	AG+TRANSFER	(7,840,438)	(5,969,502)	(496,530)	(14,306,470)	-	-	-	-	-	-
A&G Transferred - Energy Procurement	-	GASSPLY	-	-	-	-	-	-	-	-	-	-
Outside Services	6,917,962	LABOR	3,595,224	2,737,309	-	6,332,533	-	-	-	-	-	-
Outside Serv. - Gas Acquisition	216,091	GASSPLY	-	-	-	-	-	-	-	-	-	-
Property Insurance	51,523	LABOR	26,776	20,387	-	47,163	-	-	-	-	-	-
Injuries & Damages	814,179	LABOR	423,124	322,155	-	745,280	-	-	-	-	-	-
Employee Pension & Benefits	7,260,431	LABOR	3,773,203	2,872,817	-	6,646,020	-	-	-	-	-	-
Regulatory Commission - Delivery	745,674	PREV_DEL	-	-	745,674	745,674	-	-	-	-	-	-
Regulatory Commission - Production	31,363	REG_COMM	-	-	-	-	-	-	-	-	-	-
Misc. General Expenses	1,146	LABOR	595	453	-	1,049	-	-	-	-	-	-
Office Rent	131,314	LABOR	68,243	51,959	-	120,202	-	-	-	-	-	-
Maintenance of General Plant	-	LABOR	-	-	-	-	-	-	-	-	-	-
Sub-total	8,098,796		3,934,104	2,995,323	249,144	7,178,571	-	-	-	-	-	-
TOTAL O & M EXPENSES	29,824,374		15,742,902	9,694,619	1,862,075	27,299,597	-	-	-	-	-	-
Labor Expense												
Production - Operation												
Supervision	965,037	DPROD	83,958	-	-	83,958	-	-	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	189,712	DPROD	16,505	-	-	16,505	-	-	-	-	-	-
Misc. Prod. Exp.	-	DPROD	-	-	-	-	-	-	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-	-	-
Sub-total	1,155,018		100,487	-	-	100,487	-	-	-	-	-	-
Production - Maintenance												
Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-	-	-
Total Production	1,155,018		100,487	-	-	100,487	-	-	-	-	-	-

**Functional Cost Study
Account Detail**

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Attachment KAS-3
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Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Customer Account										
Supervision	248,451	CACCTX	-	-	-	-	-	-	-	-
Meter Reading	329,798	CUST	-	-	-	-	-	-	-	-
Customer Records & Collection	2,768,744	CUST	-	-	-	-	-	-	-	-
Uncollectable Accounts - Delivery	1,612,931	PREV_DEL	-	-	-	-	-	-	-	-
Uncollectable Accounts - Production	67,839	PREV_PROD	-	-	62,486	62,486	-	-	5,353	5,353
Misc. Customer Accounts	13,047	CUST	-	-	-	-	-	-	-	-
Sub-total	5,040,811		-	-	62,486	62,486	-	-	5,353	5,353
Customer Service & Information Expenses										
Informational and Instructional Advertisign Expenses	81,891	CUST	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	15,180	CUST	-	-	-	-	-	-	-	-
Sub-total	97,071		-	-	-	-	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	458,691	CUST	-	-	-	-	-	-	-	-
Advertising Expenses	0	CUST	-	-	-	-	-	-	-	-
Misc. Sales Expenses	77,946	CUST	-	-	-	-	-	-	-	-
Sub-total	536,637		-	-	-	-	-	-	-	-
Administrative and General Expenses										
Administrative & General Salaries	5,450,219	LABOR	461,222	-	-	461,222	-	-	-	-
A&G Salaries - Energy Procurement	421,021	GASSPLY	-	-	-	-	-	421,021	421,021	-
Office Supplies	2,029,906	LABOR	171,780	-	-	171,780	-	-	-	-
Office Supplies - Energy Procurement	168,393	GASSPLY	-	-	-	-	-	168,393	168,393	-
A&G Transferred	(16,140,423)	AGYTRANSFER	(1,276,700)	-	-	(1,276,700)	-	-	(557,253)	(557,253)
A&G Transferred - Energy Procurement	-	GASSPLY	-	-	-	-	-	-	-	-
Outside Services	6,917,962	LABOR	585,429	-	-	585,429	-	-	-	-
Outside Serv. - Gas Acquisition	216,091	GASSPLY	-	-	-	-	-	216,091	216,091	-
Property Insurance	51,523	LABOR	4,360	-	-	4,360	-	-	-	-
Injuries & Damages	814,179	LABOR	68,900	-	-	68,900	-	-	-	-
Employee Pension & Benefits	7,260,431	LABOR	614,411	-	-	614,411	-	-	-	-
Regulatory Commission - Delivery	745,674	PREV_DEL	-	-	-	-	-	-	-	-
Regulatory Commission - Production	31,363	REG_COMM	-	-	-	-	-	31,363	31,363	-
Misc. General Expenses	1,146	LABOR	97	-	-	97	-	-	-	-
Office Rent	131,314	LABOR	11,112	-	-	11,112	-	-	-	-
Maintenance of General Plant	-	LABOR	-	-	-	-	-	-	-	-
Sub-total	8,098,796		640,611	-	-	640,611	-	-	279,613	279,613
TOTAL O & M EXPENSES	29,824,374		2,177,324	-	62,486	2,239,810	-	-	284,966	284,966
Labor Expense										
Production - Operation										
Supervision	965,037	DPROD	881,079	-	-	881,079	-	-	-	-
LPG - Production	-	DPROD	-	-	-	-	-	-	-	-
LPG - Materials	-	DPROD	-	-	-	-	-	-	-	-
Gas Mixing & Misc Exp - Keene	189,712	DPROD	173,207	-	-	173,207	-	-	-	-
Misc. Prod. Exp.	-	DPROD	-	-	-	-	-	-	-	-
Operation Labor & Expenses	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	1,155,018		1,054,531	-	-	1,054,531	-	-	-	-
Production - Maintenance										
Maint. of Prod. Equip	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	-		-	-	-	-	-	-	-	-
Total Production	1,155,018		1,054,531	-	-	1,054,531	-	-	-	-

**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
Distribution Operation Expenses										
Operation Supervision & Engineering	338,512	DISTOPX	277,070	61,442	-	338,512	-	-	-	-
Distribution Load Dispatch	587,482	DIST	587,482	-	-	587,482	-	-	-	-
Mains & Services Expenses	3,573,456	DIST	3,573,456	-	-	3,573,456	-	-	-	-
M&R Station Expenses - General	-	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,061,406	CUST	-	1,061,406	-	1,061,406	-	-	-	-
Customer Installation Expenses	636,680	CUST	-	636,680	-	636,680	-	-	-	-
Other Expenses	882,651	DIST	882,651	-	-	882,651	-	-	-	-
Rents	-	DIST	-	-	-	-	-	-	-	-
Sub-total	7,080,188		5,320,660	1,759,528	-	7,080,188	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	122,643	DIST	122,643	-	-	122,643	-	-	-	-
Maint. of Mains	833,130	DIST	833,130	-	-	833,130	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	210,518	CUST	-	210,518	-	210,518	-	-	-	-
Maint. of Meters & House Regulators	269,244	CUST	-	269,244	-	269,244	-	-	-	-
Maint. of Other Equip.	99,144	DIST	99,144	-	-	99,144	-	-	-	-
Sub-total	1,534,678		1,054,917	479,761	-	1,534,678	-	-	-	-
Total Distribution	8,614,866		6,375,577	2,239,289	-	8,614,866	-	-	-	-
Customer Account										
Supervision	248,451	CACCTX	-	248,451	-	248,451	-	-	-	-
Meter Reading	304,150	CUST	-	304,150	-	304,150	-	-	-	-
Customer Records & Collection	1,611,586	CUST	-	1,611,586	-	1,611,586	-	-	-	-
Uncollectable Accounts	-		0	-	-	-	-	-	-	-
Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-
Sub-total	2,164,187		-	2,164,187	-	2,164,187	-	-	-	-
Customer Service & Information Expenses										
Informational and Instructional Advertising Expenses	21,871	CUST	-	21,871	-	21,871	-	-	-	-
Misc Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-
Sub-total	21,871		-	21,871	-	21,871	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	427,410	CUST	-	427,410	-	427,410	-	-	-	-
Advertising Expenses	-	CUST	-	-	-	-	-	-	-	-
Misc. Sales Expenses	77,946	CUST	-	77,946	-	77,946	-	-	-	-
Sub-total	505,356		-	505,356	-	505,356	-	-	-	-
TOTAL O & M LABOR EXP.	12,461,298		6,476,063	4,930,703	-	11,406,766	-	-	-	-

**Functional Cost Study
Account Detail**

Account Description	Amount	Alloc. Factor	LPG & LNG				Misc			
			DEM	CUS	COM	TOTAL	DEM	CUS	COM	TOTAL
Distribution Operation Expenses										
Operation Supervision & Engineering	338,512	DISTOPX	-	-	-	-	-	-	-	-
Distribution Load Dispatch	587,482	DIST	-	-	-	-	-	-	-	-
Mains & Services Expenses	3,573,456	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - General	-	DIST	-	-	-	-	-	-	-	-
M&R Station Expenses - Industrial	-	DIST	-	-	-	-	-	-	-	-
Meter & House Regulator Expenses	1,061,406	CUST	-	-	-	-	-	-	-	-
Customer Installation Expenses	636,680	CUST	-	-	-	-	-	-	-	-
Other Expenses	882,651	DIST	-	-	-	-	-	-	-	-
Rents	-	DIST	-	-	-	-	-	-	-	-
Sub-total	7,080,188		-	-	-	-	-	-	-	-
Distribution Maintenance Expenses										
Maint. Supervision & Engineering	-	DISTMNX	-	-	-	-	-	-	-	-
Maint. of Structures & Improv.	122,643	DIST	-	-	-	-	-	-	-	-
Maint. of Mains	833,130	DIST	-	-	-	-	-	-	-	-
Maint. of M&R Station Equip. - General	-	DIST	-	-	-	-	-	-	-	-
Maint. of Services	210,518	CUST	-	-	-	-	-	-	-	-
Maint. of Meters & House Regulators	269,244	CUST	-	-	-	-	-	-	-	-
Maint. of Other Equip.	99,144	DIST	-	-	-	-	-	-	-	-
Sub-total	1,534,678		-	-	-	-	-	-	-	-
Total Distribution	8,614,866		-	-	-	-	-	-	-	-
Customer Account										
Supervision	248,451	CACCTX	-	-	-	-	-	-	-	-
Meter Reading	304,150	CUST	-	-	-	-	-	-	-	-
Customer Records & Collection	1,611,586	CUST	-	-	-	-	-	-	-	-
Uncollectable Accounts	-		-	-	-	-	-	-	-	-
Misc. Customer Accounts	-	CUST	-	-	-	-	-	-	-	-
Sub-total	2,164,187		-	-	-	-	-	-	-	-
Customer Service & Information Expenses										
Informational and Instructional Advertising Expenses	21,871	CUST	-	-	-	-	-	-	-	-
Misc Customer Assistance Expense	-	CUST	-	-	-	-	-	-	-	-
Sub-total	21,871		-	-	-	-	-	-	-	-
Sales Expenses										
Demonstrating & Selling Expenses	427,410	CUST	-	-	-	-	-	-	-	-
Advertising Expenses	-	CUST	-	-	-	-	-	-	-	-
Misc. Sales Expenses	77,946	CUST	-	-	-	-	-	-	-	-
~	~		-	-	-	-	-	-	-	-
Sub-total	505,356		-	-	-	-	-	-	-	-
TOTAL O & M LABOR EXP.	12,461,298		1,054,531	-	-	-	1,054,531	-	-	-

**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	3,185,122	LABOR	1,655,289	1,260,293	-	2,915,583	-	-	-	-
Sub-total	3,185,122		1,655,289	1,260,293	-	2,915,583	-	-	-	-
Production Plant										
Production Plant EN	154,281	DPROD	13,422	-	-	13,422	-	-	-	-
Production Plant Keene	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	154,281		13,422	-	-	13,422	-	-	-	-
Other										
Depr Amort of Reserve Surplus	1,657,796	PLANT	990,052	642,949	-	1,633,001	-	-	-	-
Regulatory Debits	892,115	AGEXP	433,357	329,947	27,444	790,748	-	-	-	-
Amort. Of Regulatory Asset	(1,308,511)	LABOR	(680,025)	(517,753)	-	(1,197,779)	-	-	-	-
Ratemaking Adjustment	-	PDGPLT	-	-	-	-	-	-	-	-
Sub-total	1,241,400		743,384	455,143	27,444	1,225,971	-	-	-	-
Distribution Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
M&R Stations	-	0	-	-	-	-	-	-	-	-
Mains	225,417	DIST	225,417	-	-	225,417	-	-	-	-
Compressor Station Equipment	43,127	DIST	43,127	-	-	43,127	-	-	-	-
M&R Stations	212,649	CUST	-	212,649	-	212,649	-	-	-	-
Services	6,351,794	CUST	-	6,351,794	-	6,351,794	-	-	-	-
Meters & Meter Installations	874,971	CUST	-	874,971	-	874,971	-	-	-	-
Other Equipment	140,851	DIST	140,851	-	-	140,851	-	-	-	-
Sub-total	15,171,381		7,731,966	7,439,414	-	15,171,381	-	-	-	-
General Plant Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
Structures & Improvements	647,879	LABOR	336,699	256,354	-	593,053	-	-	-	-
Office Furniture & Equipment	300,235	LABOR	156,030	118,797	-	274,827	-	-	-	-
Transportation Equipment	1,601,423	LABOR	832,250	633,653	-	1,465,903	-	-	-	-
Stores Equipment	4,600	LABOR	2,391	1,820	-	4,211	-	-	-	-
Tools, Shop & Garage Equip.	175,655	LABOR	91,287	69,504	-	160,791	-	-	-	-
Laboratory Equip.	-	0	-	-	-	-	-	-	-	-
Power Operated Equip.	275,750	LABOR	143,306	109,109	-	252,415	-	-	-	-
Communication Equip.	89,240	LABOR	46,378	35,311	-	81,688	-	-	-	-
Miscellaneous Equip.	53,558	LABOR	27,834	21,192	-	49,026	-	-	-	-
Sub-total	3,148,341		1,636,175	1,245,740	-	2,881,915	-	-	-	-
TOTAL DEPRECIATION EXPENSES	22,900,526		11,780,237	10,400,590	27,444	22,208,271	-	-	-	-
Taxes Other Than Income Taxes										
Payroll	2,008,364	LABOR	1,043,735	794,672	-	1,838,407	-	-	-	-
Property	12,426,169	PLANT	7,421,030	4,819,286	-	12,240,315	-	-	-	-
Sub-total	14,434,533		8,464,765	5,613,958	-	14,078,722	-	-	-	-
TOTAL TAXES OTHER THAN INCOME TAX	14,434,533		8,464,765	5,613,958	-	14,078,722	-	-	-	-
Operating Revenues										
Distribution Rate Revenue	93,645,890	CUR_REV	-	-	91,653,173	91,653,173	-	-	-	-
Late Payment Charges - Delivery	20,685	PREV_DEL	-	-	20,685	20,685	-	-	-	-
Late Payment Charges - Production	870	PREV_PROD	-	-	-	-	-	-	-	-
Connect/Reconnect Fees	386,715	CUST	-	386,715	-	386,715	-	-	-	-
Other Revenues	799,106	OTH_REV	-	-	799,106	799,106	-	-	-	-
Sub-total	94,853,266		-	386,715	92,472,964	92,859,679	-	-	-	-
TOTAL	94,853,266		-	386,715	92,472,964	92,859,679	-	-	-	-

**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	3,185,122	LABOR	269,539	-	-	269,539	-	-	-	-
Sub-total	3,185,122		269,539	-	-	269,539	-	-	-	-
Production Plant										
Production Plant EN	154,281	DPROD	140,858	-	-	140,858	-	-	-	-
Production Plant Keene	-	DPROD	-	-	-	-	-	-	-	-
Sub-total	154,281		140,858	-	-	140,858	-	-	-	-
Other										
Depr Amort of Reserve Surplus	1,657,796	PLANT	24,795	-	-	24,795	-	-	-	-
Regulatory Debits	892,115	AGEXP	70,566	-	-	70,566	-	-	30,801	30,801
Amort. Of Regulatory Asset	(1,308,511)	LABOR	(110,732)	-	-	(110,732)	-	-	-	-
Ratemaking Adjustment	-	PDGPLT	-	-	-	-	-	-	-	-
Sub-total	1,241,400		(15,371)	-	-	(15,371)	-	-	30,801	30,801
Distribution Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
M&R Stations	-	0	-	-	-	-	-	-	-	-
Mains	225,417	DIST	-	-	-	-	-	-	-	-
Compressor Station Equipment	43,127	DIST	-	-	-	-	-	-	-	-
M&R Stations	212,649	CUST	-	-	-	-	-	-	-	-
Services	6,351,794	CUST	-	-	-	-	-	-	-	-
Meters & Meter Installations	874,971	CUST	-	-	-	-	-	-	-	-
Other Equipment	140,851	DIST	-	-	-	-	-	-	-	-
Sub-total	15,171,381		-	-	-	-	-	-	-	-
General Plant Plant										
Land & Land Rights	-	0	-	-	-	-	-	-	-	-
Structures & Improvements	647,879	LABOR	54,826	-	-	54,826	-	-	-	-
Office Furniture & Equipment	300,235	LABOR	25,407	-	-	25,407	-	-	-	-
Transportation Equipment	1,601,423	LABOR	135,520	-	-	135,520	-	-	-	-
Stores Equipment	4,600	LABOR	389	-	-	389	-	-	-	-
Tools, Shop & Garage Equip.	175,655	LABOR	14,865	-	-	14,865	-	-	-	-
Laboratory Equip.	-	0	-	-	-	-	-	-	-	-
Power Operated Equip.	275,750	LABOR	23,335	-	-	23,335	-	-	-	-
Communication Equip.	89,240	LABOR	7,552	-	-	7,552	-	-	-	-
Miscellaneous Equip.	53,558	LABOR	4,532	-	-	4,532	-	-	-	-
Sub-total	3,148,341		266,427	-	-	266,427	-	-	-	-
TOTAL DEPRECIATION EXPENSES	22,900,526		661,454	-	-	661,454	-	-	30,801	30,801
Taxes Other Than Income Taxes										
Payroll	2,008,364	LABOR	169,957	-	-	169,957	-	-	-	-
Property	12,426,169	PLANT	185,854	-	-	185,854	-	-	-	-
Sub-total	14,434,533		355,811	-	-	355,811	-	-	-	-
TOTAL TAXES OTHER THAN INCOME TAX	14,434,533		355,811	-	-	355,811	-	-	-	-
Operating Revenues										
Distribution Rate Revenue	93,645,890	CUR_REV	-	-	1,979,616	1,979,616	-	-	13,101	13,101
Late Payment Charges - Delivery	20,685	PREV_DEL	-	-	-	-	-	-	-	-
Late Payment Charges - Production	870	PREV_PROD	-	-	801	801	-	69	69	69
Connect/Reconnect Fees	386,715	CUST	-	-	-	-	-	-	-	-
Other Revenues	799,106	OTH_REV	-	-	-	-	-	-	-	-
Sub-total	94,853,266		-	-	1,980,418	1,980,418	-	-	13,170	13,170
TOTAL	94,853,266		-	-	1,980,418	1,980,418	-	-	13,170	13,170

**Functional Cost Study
External Allocation Factors**

Name	Description		Total	Delivery Costs	Direct Gas Costs	Production Costs	Misc. Costs
DEMAND ALLOCATORS							
LPG_LNG	Production	DEM		0.00%	0.00%	100.00%	0.00%
	Test Yr - Energy North		1			1	
DIST	Distribution	DEM		100.00%	0.00%	0.00%	0.00%
	Test Yr - Energy North		1	1			
DPROD	Delivery & Production	DEM		8.70%	0.00%	91.30%	0.00%
	Test Yr - Energy North		1	0.087		0.913	
DPROD_K	Keene Production	DEM		100.00%	0.00%	0.00%	0.00%
	Test Yr - Energy North		1	1			
CUSTOMER ALLOCATORS							
CUST	Distribution Customer	CUS		100.00%	0.00%	0.00%	0.00%
	Test Yr - Energy North		1	1			
COMMODITY ALLOCATORS							
PROPANE	Propane Commodity	COM		0.00%	0.00%	100.00%	0.00%
	Test Yr - Energy North		1			1	
LNG	LNG Commodity	COM		0.00%	0.00%	100.00%	0.00%
	Test Yr - Energy North		1			1	
GASCOST	Allocated Gas Costs	COM		0.00%	100.00%	0.00%	0.00%
	Test Yr - Energy North		1		1		
GASSPLY	Gas Supply	COM		0.00%	0.00%	0.00%	100.00%
	Test Yr - Energy North		1				1
CUR_REV	Revenues at Current Rates	COM		97.87%	0.00%	2.11%	0.01%
	Test Yr - Energy North		93,645,003	91,652,305	-	1,979,598	13,101
PROP_REV	Proposed Revenues	COM		95.96%	0.00%	3.72%	0.32%
	Test Yr - Energy North		99,786,984	95,759,399		3,709,801	317,784
PREV_DEL	Proposed Revenues Delivery	COM		100.00%	0.00%	0.00%	0.00%
	Test Yr - Energy North		1	1			
PREV_PROD	Proposed Production Revenue	COM		0.00%	0.00%	92.11%	7.89%
	Test Yr - Energy North		4,027,585			3,709,801	317,784
INDIRECT	Settlement Indirect Expenses	COM		0.00%	0.00%	99.34%	0.66%
	Test Yr - Energy North		(1,993,598)			(1,980,428)	(13,170)
REG_COMM	Production Regulatory Comm. Exp	COM		0.00%	0.00%	0.00%	100.00%
	Test Yr - Energy North		1				1
OTH_REV	Other Revenue	COM		100.00%	0.00%	0.00%	0.00%
	Test Yr - Energy North		1	1			

**Functional Cost Study
Internal Allocators**

Allocator		Description	Total	Delivery Costs	Direct Gas		Misc. Costs
Name					Costs	Production Costs	
PLANT	Total Plant in Service		641,189,774	631,599,724	-	9,590,051	-
	Percent		100.00%	98.50%	0.00%	1.50%	0.00%
OMEXPX	TOI and O&M Exp. excl. gas costs & uncollectible		42,552,015	39,763,115	-	2,509,286	279,613
	Percent		100.00%	93.45%	0.00%	5.90%	0.66%
PRODOEXP	Production Operations Expenses		566,561	49,291	-	517,270	-
	Percent		100.00%	8.70%	0.00%	91.30%	0.00%
PRODMNTX	Production Maintenance Expenses		119,531	10,399	-	109,132	-
	Percent		100.00%	8.70%	0.00%	91.30%	0.00%
DISTOPX	Distribution Operations Expense		9,826,047	9,826,047	-	-	-
	Percent		100.00%	100.00%	0.00%	0.00%	0.00%
DISTMNX	Distribution Maintenance Expense		3,998,904	3,998,904	-	-	-
	Percent		100.00%	100.00%	0.00%	0.00%	0.00%
CACCTX	Customer Accounting Expenses		3,111,589	3,111,589	-	-	-
	Percent		100.00%	100.00%	0.00%	0.00%	0.00%
LABOR	Labor expense excluding A&G		12,461,298	11,406,766	-	1,054,531	-
	Percent		100.00%	91.54%	0.00%	8.46%	0.00%
GENPLT	General Plant		39,736,540	36,373,854	-	3,362,686	-
	Percent		100.00%	91.54%	0.00%	8.46%	0.00%
AGxTRANSFER	A&G Expenses excluding transfer		24,239,219	21,485,042	-	1,917,311	836,867
	Percent		100.00%	88.64%	0.00%	7.91%	3.45%
AGEXP	Total A&G Expense		8,098,796	7,178,571	-	640,611	279,613
	Percent		100.00%	88.64%	0.00%	7.91%	3.45%
DISTRPLT	Distribution Plant		578,926,765	578,926,765	-	-	-
	Percent		100.00%	100.00%	0.00%	0.00%	0.00%
RTBASE	Rate Base		346,149,831	341,325,396	-	4,803,028	21,407
	Percent		100.00%	98.61%	0.00%	1.39%	0.01%
PDGPLT	Production, Distribution & General Plant		623,879,626	615,754,439	-	8,125,188	-
	Percent		100.00%	98.70%	0.00%	1.30%	0.00%