

REFERENCE:

Centra Appendix 4 – Cost-of-Service Study Model

PREAMBLE TO IR (IF ANY):

IGU requires a method to follow the quantitative mathematical calculations and cost allocation that Centra proposes to apply, and the attendant implications as compared to the previous Centra COSS methodology. Recognizing the focus on methodology rather than results, IGU seeks information that is illustrative rather than precise.

QUESTION:

Please provide an active and fully linked Excel model of the Cost-of-Service study under both (i) the existing approved methodology, and (ii) the proposed methodology. IGU understands that populating this model with actual current data would require confidential information, which Centra has indicated it is not prepared to provide. As a result, IGU offers two alternative approaches for populating the model:

- a) Provide the active and fully linked Excel models populated with the input data for Test Year 2013/14 consistent with the compliance filing dated July 31, 2013. This Test Year data was treated an entirely non- confidential manner in the 2013-14 GRA, and all underlying data requested was disclosed publicly. As a result, it is hoped this model version can be completed without the need for confidential data
- b) Alternatively, provide a copy of the two active Excel Cost of Service models (existing and proposed) populated with the data approved in the 2019/20 GRA compliance filing, with the exception of data inputs which are confidential. For all such confidential data inputs, please replace the confidential figures with a "dummy" value that is fictional, but within the general order of magnitude of the variable in question (e.g., use any selected fictional value that is within +/- 50% of the actual value). Please ensure both models are populated with the same data.



In each case, please ensure the model shows the derivation of cost of service tied back to cost forecasts and to load/billing determinant forecasts which are built from primary input data.

c) Please update IGU-Centra I-13(a-d) Attachment 1 from the 2019/20 GRA for each of the existing approved method and the proposed method.

RESPONSE:

Response to parts a) and b):

In accordance with the Public Utilities Board Rules of Practice and Procedure, Centra is unable and unwilling to provide a response to these Information Requests. Centra relies upon Rule 16(a) through (d). Centra submits that an electronic model of the cost of service study is not relevant or required to participate in this proceeding. In Order 36/22 the PUB found that there is no need for Interveners' additional comprehensive reviews of the existing COSS methodology and model. Focus should instead be upon the appropriate methodologies for Centra's specific circumstances. Centra submits IGU's request is inconsistent with the PUB's direction and will not contribute to the matters at issue, which is the appropriateness of the methodologies proposed by Atrium and Centra. It is apparent from the Preamble, IGU seeks to audit the existing cost of service study model through an analysis of the "quantitative mathematical calculations". It also appears that IGU is focusing upon "attendant implications" or customer class rate impacts, which the PUB expressly ruled out of scope for this proceeding in Order 36/22.

Pursuant to Rule 16(b), Centra further submits that the information requested in parts (a) and (b) cannot be provided with reasonable effort. Creation of two fully linked Excel models, reflecting both the existing methodology and the proposed methodology repopulated with historical information involves an extensive work effort. The alternative suggestion of replacing confidential information with artificial or "dummy" values equally requires substantial work effort to ensure that both the confidential information is protected and that the model continues to produce substantially similar results.



Furthermore, the information requested in both part (a) and (b) require the production of confidential information, including information related to costumer specific information and information related to upstream and commodity costs.

c) Please see Attachment 1 to this response.

	Acct. Code	Total \$	S	GS %	LGS %	HVF%	<u>CO-OP%</u>	ML% 5	SC% PS%	INT%	PG%	FSP%	ISP%	FPO%
PRODUCTION - ENERGY: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT	480		2 415								00.00%	0.070/	0.00%	0.04%
Edilu Structures & Improvements	480	15	2,415								90.69%	8.07%	0.60%	0.04%
Lessehold Improvements	402	15	0,021								50.0578	0.0770	0.00%	0.0478
Office Furniture & Fourinment	482.1		0											
	483.1		0											
Computer Equipment: Software	483.2		0											
Computer System Development	483.3		0											
Transportation Equipment	484		-12								90.69%	8.67%	0.60%	0.04%
Vehicle Conversion Kits	484.1		0											
Heavy Work Equipment	485		0											
Tools & Work Equipment	486		0											
Rental Equipment: Conv. Bur.	487		0											
Deferred Ineligible Overhead	488		0											
Property, Plant & Equipment Gas Inventory	489		0											
Sub-total	480-490	15	5,424								90.69%	8.67%	0.60%	0.04%
Sub-total Plant-in-Service		15	5,424								90.69%	8.67%	0.60%	0.04%
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress			0											
Other Additions			0											
Sub-total			0											
Total I Itility Plant		15	5 424								90.69%	8.67%	0.60%	0.04%
·····			-,											
II. ACCUMULATED DEPRECIATION														
Intangible Plant			0											
Production Plant			0											
Local Storage Plant			0											
Transmission Plant			0											
Distribution Plant			0											
General Plant		-12	5,870								90.69%	8.67%	0.60%	0.04%
Retirement Work in Progress			<u>0</u>											
Sub-total		-12	5,870								90.69%	8.67%	0.60%	0.04%
Plant Held For Future Use			0											
Total Accumulated Depreciation		13	E 970								00 60%	9 679/	0.60%	0.04%
Total Accumulated Depreciation		-12	5,870								90.69%	8.07%	0.60%	0.04%
III. OTHER RATE BASE														
Contributions in Aid of Construction			0											
Cash Working Capital		3,55	4,039								90.69%	8.67%	0.60%	0.04%
Security Deposits		2,55	0											
Gas in Storage			0											
Investment in DSM			0											
Investment in Regulatory Costs		5	0,548								90.69%	8.67%	0.60%	0.04%
Investment in Site Restoration			0											
Total Other Rate Base		3,60	4,587								90.69%	8.67%	0.60%	0.04%
TOTAL RATE BASE		3,63	4,142								<u>90.69%</u>	<u>8.67%</u>	0.60%	0.04%

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	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	HVF%	<u>CO-OP%</u>	ML%	SC%	PS%	INT%	PG%	FSP%	ISP% FPO%
PIPELINE - DEMAND: CURRENT METHODOLOGY													
F. GENERAL PLANT													
Land	480	2,338	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Structures & Improvements	482	148,147	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Leasenoid improvements	482.1	0											
Office Furniture & Equipment	483	0											
Target Adjustments	483.1	0											
Computer Equipment: Software	483.2	0											
Computer System Development	483.3	0											
Iransportation Equipment	484	-11	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Venicle Conversion Kits	484.1	0											
Heavy work Equipment	485	0											
Loois & work Equipment	486	0											
Rental Equipment: Conv. Bur.	487	0											
Dererted meligible Overnead	488	0											
Property, Plant & Equipment Gas Inventory	489	<u>U</u>	40.000/	20.45%	40.0500	0.000/	0.4.00/	0.000/	0.000/	4 4 20/			
SUD-TOTAI	480-490	150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Sub-total Plant-in-Service		150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Grantwatian Wark in Program		0											
Other Additions		0											
Sub-total		<u>u</u>											
Sub-totai		0											
Total Utility Plant		150,473	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
		0											
Production Plant		0											
Local Storage Plant		0											
Transmission Plant		0											
Distribution Plant		0											
General Plant		-121.860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Retirement Work in Progress		0											
Sub-total		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Plant Held For Future Use		0											
Total Accumulated Depreciation		-121,860	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
III. OTHER RATE BASE													
Contributions in Aid of Construction		0											
Cash Working Capital		1,076,139	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Security Deposits		0											
Gas in Storage		0											
Investment in DSM		0											
Investment in Regulatory Costs		48,938	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
Investment in Site Restoration		0											
Total Other Rate Base		1,125,077	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%			
TOTAL RATE BASE		<u>1,153,690</u>	<u>49.90%</u>	<u>38.15%</u>	<u>10.65%</u>	<u>0.02%</u>	<u>0.16%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.12%</u>			

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	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT% PG% FSP% ISP% FPO%
PIPELINE - ENERGY: CURRENT METHODOLOGY										
F. GENERAL PLANT										
Land	480	27	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Structures & Improvements	482	1,721	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Leasehold Improvements	482.1	0								
Office Furniture & Equipment	483	0								
Target Adjustments	483.1	0								
Computer Equipment: Software	483.2	0								
Computer System Development	483.3	0								
Transportation Equipment	484	0								
Vehicle Conversion Kits	484.1	0								
Heavy Work Equipment	485	0								
Tools & Work Equipment	486	0								
Rental Equipment: Conv. Bur.	487	0								
Deferred Ineligible Overhead	488	0								
Property, Plant & Equipment Gas Inventory	489	<u>0</u>								
Sub-total	480-490	1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Sub-total Plant-in-Service		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
G. ADDITIONS TO UTILITY PLANT										
Construction Work in Progress		0								
Other Additions		0								
Sub-total		0								
Total Utility Plant		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
II. ACCUMULATED DEPRECIATION										
Intangible Plant		0								
Production Plant		0								
Local Storage Plant		0								
Transmission Plant		0								
Distribution Plant		0								
General Plant		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Retirement Work in Progress		<u>0</u>								
Sub-total		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Plant Held For Future Use		0								
Total Accumulated Depreciation		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
III. OTHER RATE BASE										
Contributions in Aid of Construction		0								
Cash Working Capital		12,502	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Security Deposits		0								
Gas in Storage		0								
Investment in DSM		0								
Investment in Regulatory Costs		569	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Investment in Site Restoration		0								
Total Other Rate Base		13,071	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
TOTAL RATE BASE		<u>13,403</u>	<u>46.60%</u>	<u>36.90%</u>	<u>13.05%</u>	<u>0.02%</u>	<u>0.29%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>3.13%</u>

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	Acct. Code	Total \$	SGS %	LGS %	HVF%	<u>CO-OP%</u>	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
STORAGE - DEMAND: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT		2.400	40.000/	20 450/	10 650	0.000/	0.4.69/	0.000/	0.000/	4 4 2 9 (
Land	480	2,106	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Structures & Improvements	482	133,498	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
larget Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-10	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	0												
Tools & Work Equipment	486	0												
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	<u>0</u>												
Sub-total	480-490	135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Sub-total Plant-in-Service		135,595	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Total Utility Plant		135 595	49 90%	38 15%	10 65%	0.02%	0 16%	0.00%	0.00%	1 12%				
		133,355	45.50%	30.1370	10.05/0	0.02/0	0.10%	0.00/0	0.00%	1.12/0				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Retirement Work in Progress		<u>0</u>												
Sub-total		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Plant Held For Future Use		0												
Total Accumulated Depreciation		-109,811	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		628.998	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
Security Deposits		0		/0	/	2.22/0			2.2270	0				
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		44.099	49.90%	38,15%	10.65%	0.02%	0,16%	0.00%	0.00%	1.12%				
Investment in Site Restoration		0		/0	/	2.22/0			2.2270	0				
Total Other Rate Base		673,097	49.90%	38.15%	10.65%	0.02%	0.16%	0.00%	0.00%	1.12%				
TOTAL RATE RASE		698 880	49 90%	38 15%	10 65%	0.02%	0 16%	0 00%	0.00%	1 12%				
· · · · · · · · · · · · · · · · · · ·		000,000	43.3070	30.13/0	10.03/0	0.02/0	0.10/0	0.00/0	0.00/8	1.12/0				

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	Acct. Code Total \$		SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG% FSP% ISP% FPO
STORAGE - ENERGY: CURRENT METHODOLOGY											
I. GAS PLANT IN SERVICE											
F. GENERAL PLANT											
Land	480	191	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Structures & Improvements	482	12,114	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Leasehold Improvements	482.1	0									
Office Furniture & Equipment	483	0									
Target Adjustments	483.1	0									
Computer Equipment: Software	483.2	0									
Computer System Development	483.3	0									
Transportation Equipment	484	-1	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Vehicle Conversion Kits	484.1	0									
Heavy Work Equipment	485	0									
Tools & Work Equipment	486	0									
Rental Equipment: Conv. Bur.	487	0									
Deferred Ineligible Overhead	488	0									
Property, Plant & Equipment Gas Inventory	489	0									
Sub-total	480-490	12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Sub-total Plant-in-Service		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0									
Other Additions		<u>0</u>									
Sub-total		0									
Total Utility Plant		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		0									
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		0									
Distribution Plant		0									
General Plant		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Contributions in Aid of Construction		0									
Contributions in Ald of Construction		42 071	40 629/	27 499/	10 499/	0.01%	0 1 99/	0.00%	0.00%	2 220/	
Cash Working Capital		42,871	49.02%	57.46%	10.46%	0.01%	0.16%	0.00%	0.00%	2.23%	
Security Deposits	2	2 120 755	46 60%	26.00%	12.05%	0.020/	0.20%	0.00%	0.00%	2 1 20/	
Gas In Storage	3.	3,138,755	40.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%	
		1 002	40.070/	27.240/	11 100/	0.010	0.210/	0.00%	0.000/	2 4604	
Investment in Regulatory Costs		4,002	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
investment in Site Restoration	-	0	AC C101	36 000/	12 050	0.000/	0 200/	0.000/	0.000/	3 4 9 4	
i otal Uther Rate Base	3	3,185,628	46.61%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%	
	.	2 197 067	16 61%	26 00%	12 05%	0.02%	0.20%	0.00%	0.00%	2 1 2 9/	
IVIAL NATE DAJE	<u>3.</u>	3,107,307	40.01%	30.90%	13.05%	0.02%	0.29%	0.00%	0.00%	5.15%	

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TRANSMISSION - DEMAND: CURRENT METHODOLOGY	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	<u>PG%</u> FSP% ISP% FPC	<u>)%</u>
I. GAS PLANT IN SERVICE												
A. INTANGIBLE PLANT												
Franchises & Consents	401	4.444	38,99%	29.85%	9.16%	0.01%	5.60%	14,74%	0.71%	0.94%		
Other Intangible Plant	402	2.703.046	38,99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
Sub-total	401-402	2,707,490	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
B. PRODUCTION PLANT		0										
Sub-total	- 420-424	<u>0</u> 0										
C LOCAL STORAGE PLANT												
Land	440	0										
Christerine 8 Internet	440	0										
Structures & improvements	442	<u>U</u>										
Sub-total	440-449	0										
D. TRANSMISSION PLANT												
Land	460	1,027,343	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
Structures & Improvements	461	76,420	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
Structures & Improvements - M&R	463	1,363,403	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
Mains	465	155,008,042	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
Measuring & Reg. Equipment	467	14,466,096	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
Other Transmission Equipment	469											
Sub-total	460-469	171,941,305	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%		
E. DISTRIBUTION PLANT												
Land	470	0										
Computer Equipment - Hardware	471	0										
Structures & Improvements	472	0										
Structures & Improvements: M & R	472.1	0										
Services	473	0										
Begulators	474	0										
Regulators & Meters Installations	474.1	0										
Maine	474.1	0										
Manusian & Dan Environment	473	0										
Telemetric Cruiement	477	0										
Netere	477.1	0										
Meters	478	0										
AMR/ERT Modules	479	0										
Other Distribution Equipment	-	<u>0</u>										
Sub-total	470-479	0										
F. GENERAL PLANT												
Land	480	12,683	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%		
Structures & Improvements	482	803,765	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%		
Leasehold Improvements	482.1	0										
Office Furniture & Equipment	483	0										
Target Adjustments	483.1	0										
Computer Equipment: Software	483.2	0										
Computer System Development	483.3	0										
Transportation Equipment	484	-61	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%		
Vehicle Conversion Kits	484.1	0										
Heavy Work Equipment	485	42,760	38,99%	29.85%	9.16%	0.01%	5.60%	14,74%	0.71%	0.94%		
Tools & Work Equipment	486	.2,700	17	13	J.1070	0	2.00,0	6	0	0.0.0		
Rental Equipment: Conv. Bur	480	45	1/	15	4	0	2	0	0	0		
Deferred Ineligible Overbead	407	0										
Dienerty Dient & Environment Cas Inventory	400	50.072	20.000/	20.05%	0.10%	0.010/	F. CO%	14 740/	0.710/	0.04%		
Sub-total	489 480-490	<u>58,973</u> 918,163	<u>38.99%</u> 37.15%	<u>29.85%</u> 28.45%	<u>9.16%</u> 9.99%	0.01%	<u>5.00%</u> 7.84%	<u>14.74%</u> 14.36%	<u>0.71%</u> 1.30%	0.94%		
Cub total Diant in Comina		175 500 000	20.000/	20.0464	0.4764	0.040/	F (40)	10 7 407	0 740/	0.040		
SUD-LOCAL PLANT-IN-SERVICE		1/5,566,958	38.98%	29.84%	9.1/%	0.01%	5.61%	14.74%	0./1%	0.94%		

	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	PG% FSP% ISP% FPO%
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0									
Other Additions		0									
Sub-total		0									
Total Utility Plant		175,566,958	38.98%	29.84%	9.17%	0.01%	5.61%	14.74%	0.71%	0.94%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-1,017,822	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%	
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		-41,198,626	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%	
Distribution Plant		0									
General Plant		-715,134	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-42,931,581	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-42,931,581	38.96%	29.83%	9.18%	0.01%	5.64%	14.73%	0.72%	0.94%	
III. OTHER RATE BASE											
Contributions in Aid of Construction		-47,617,231	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%	
Cash Working Capital		812,867	44.98%	29.10%	8.90%	0.01%	6.66%	10.52%	-0.74%	0.55%	
Security Deposits		0									
Gas in Storage		0									
Investment in DSM		0									
Investment in Regulatory Costs		265,510	36.92%	28.27%	10.09%	0.01%	8.12%	14.31%	1.38%	0.89%	
Investment in Site Restoration		319,148	38.99%	29.85%	9.16%	0.01%	5.60%	14.74%	0.71%	0.94%	
Total Other Rate Base		-46,219,707	38.89%	29.87%	9.16%	0.01%	5.57%	14.81%	0.73%	0.95%	
TOTAL RATE BASE		<u>86,415,670</u>	<u>39.03%</u>	<u>29.84%</u>	<u>9.16%</u>	<u>0.01%</u>	<u>5.62%</u>	<u>14.70%</u>	<u>0.70%</u>	<u>0.94%</u>	

	Acct. Code	Total \$	SGS %	LGS %	HVF%	<u>CO-OP%</u>	ML%	<u>SC%</u>	<u>PS%</u>	INT%	PG% FSP	<u>% ISP% FPO%</u>
TRANSMISSION - CUSTOMER: CURRENT METHODOLOGY												
I. GAS PLANT IN SERVICE												
F. GENERAL PLANT												
Land	480	8	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Structures & Improvements	482	486	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Leasehold Improvements	482.1	0	50.10/0	27.5070	0.0070	0.0070	710070	2.0070	5.5070	5.7070		
Office Furniture & Equipment	483	0										
Target Adjustments	483.1	0										
Computer Equipment: Software	483.2	0										
Computer System Development	483.3	0										
	484	0										
Vehicle Conversion Kits	404	0										
Heavy Work Equipment	404.1	0										
Tools & Work Equipment	405	0										
Rental Equipment: Conv. Bur	480	0										
Deferred Ineligible Overhead	487	0										
Depended mengible overnead	400	26	20 100/	27 50%	0 000/	0.00%	7 20%	2 80%	E E0%	0 70%		
Sub total	405	50	29 40%	27.50%	<u>0.00/0</u> 0.00//	0.00%	7.30%	2.00%	5.50%	0.70%		
505-008	400-490	325	38.40%	27.30%	8.80%	0.00%	7.30%	2.80%	3.30%	9.70%		
Sub-total Plant-in-Service		529	203	146	47	0	39	15	29	51		
G. ADDITIONS TO UTILITY PLANT												
Construction Work in Progress		0										
Other Additions		<u>0</u>										
Sub-total		0										
Total Utility Plant		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
II. ACCUMULATED DEPRECIATION												
Intangible Plant		-9	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Production Plant		0										
Local Storage Plant		0										
Transmission Plant		-380	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Distribution Plant		0										
General Plant		-7	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Retirement Work in Progress		0										
Sub-total		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Plant Held For Future Use		0										
Total Accumulated Depreciation		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
Contributions in Aid of Construction		0										
Contributions in Aid of Construction		1 252 620	F7 200/	27 629/	2 210/	0.00%	1 220/	0.10%	0.20%	0.26%		
Cash working Capital Socurity Doposite		1,253,030	57.28%	37.02%	3.21%	0.00%	1.23%	0.10%	0.20%	0.30%		
Cas in Storage		0										
uas in storage		0	E8 00%	28.00%	2 00%	0.00%	1.00%	0.00%	0.00%	0.00%		
		53,559,521	58.00%	38.00%	3.00%	0.00%	1.00%	0.00%	0.00%	0.00%		
investment in Regulatory Costs		160	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%		
investment in Site Restoration		193	38.40%	27.50%	8.80%	0.00%	1.30%	2.80%	5.50%	9.70%		
i ulai Uther Kate Base		54,813,504	57.98%	37.99%	3.00%	0.00%	1.01%	0.00%	0.00%	0.01%		
TOTAL RATE BASE		<u>54,813,637</u>	<u>57.98%</u>	<u>37.99%</u>	<u>3.00%</u>	<u>0.00%</u>	<u>1.01%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>		

	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	ML%	<u>SC%</u>	<u>PS%</u>	INT%	PG% FSP% ISP% FPO%
DISTRIBUTION - DEMIAND. CORRENT METHODOLOGT											
I. GAS PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Franchises & Consents	401	5,635	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	Ď
Other Intangible Plant	402	3,427,420	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	6
Sub-total	401-402	3,433,055	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	6
B. PRODUCTION PLANT											
(Reserved)	-	<u>0</u>									
Sub-total	420-424	0									
C. LOCAL STORAGE PLANT											
Land	440	0									
Structures & Improvements	442	<u>0</u>									
Sub-total	440-449	0									
D. TRANSMISSION PLANT											
Land	460	0									
Structures & Improvements	461	0									
Structures & Improvements - M&R	463	0									
Mains	465	0									
Measuring & Reg. Equipment	467	0									
Other Transmission Equipment	469	<u>0</u>									
Sub-total	460-469	0									
E. DISTRIBUTION PLANT											
Land	470	554,146	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	Ď
Computer Equipment - Hardware	471	370,771	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	b
Structures & Improvements	472	1,377,038	49.53%	37.87%	11.49%	0.00%	0.00%	0.00%	0.00%	1.11%	b
Structures & Improvements: M & R	472.1	5,596,871	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%	b
Services	473	0									
Regulators	474	0									
Regulators & Meters Installations	474.1	0									
Mains	475	154,587,108	49.53%	37.87%	11.49%	0.00%	0.00%	0.00%	0.00%	1.11%	Ď
Measuring & Reg. Equipment	477	50,169,633	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%	Ď
Telemetry Equipment	477.1	5,363,336	46.25%	35.38%	10.77%	0.02%	6.52%	0.00%	0.00%	1.06%	Ď
Meters	478	0									
AMR/ERT Modules	479	0									
Other Distribution Equipment	-	<u>0</u>									
Sub-total	470-479	218,018,903	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	0
F. GENERAL PLANT											
Land	480	21,323	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%	Ď
Structures & Improvements	482	1,351,376	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%	Ď
Leasehold Improvements	482.1	0									
Office Furniture & Equipment	483	0									
Target Adjustments	483.1	0									
Computer Equipment: Software	483.2	0									
Computer System Development	483.3	0									
Transportation Equipment	484	-103	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%	, D
Vehicle Conversion Kits	484.1	0									
Heavy Work Equipment	485	47,171	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	6
Tools & Work Equipment	486	48	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	6

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Dantal Caulaments Const. Dur	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	INT%	PG% FSP% ISP% FPO%
Rental Equipment, Conv. Bur.	467	0									
Delerred meligible Overhead	488	66.269	10 600/	27 170/	11 20%	0.00%	1 0/10/	0.00%	0.00%	1 10%	
Sub total	405	1 496 194	40.00%	37.17/0	11.25%	0.00%	2 60%	0.00%	0.00%	1.10%	
Sub-total	400-450	1,400,104	47.07%	30.40%	11.00%	0.01%	3.09%	0.00%	0.00%	1.00%	
Sub-total Plant-in-Service		222,938,142	48.60%	37.16%	11.29%	0.00%	1.85%	0.00%	0.00%	1.10%	
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0									
Other Additions		<u>0</u>									
Sub-total		0									
Total Utility Plant		222,938,142	48.60%	37.16%	11.29%	0.00%	1.85%	0.00%	0.00%	1.10%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-1,315,745	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%	
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		0									
Distribution Plant		-81,268,080	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%	
General Plant		-1,337,890	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-83,921,716	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-83,921,716	48.42%	37.03%	11.25%	0.01%	2.20%	0.00%	0.00%	1.09%	
III. OTHER RATE BASE											
Contributions in Aid of Construction		-9,555,777	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	
Cash Working Capital		1,310,623	47.85%	36.59%	11.12%	0.01%	3.34%	0.00%	0.00%	1.09%	
Security Deposits		0									
Gas in Storage		0									
Investment in DSM		0									
Investment in Regulatory Costs		446,404	47.60%	36.40%	11.07%	0.01%	3.84%	0.00%	0.00%	1.08%	
Investment in Site Restoration		359,166	48.60%	37.17%	11.29%	0.00%	1.84%	0.00%	0.00%	1.10%	
Total Other Rate Base		-7,439,584	48.80%	37.32%	11.33%	0.00%	1.45%	0.00%	0.00%	1.10%	
TOTAL RATE BASE		<u>131,576,843</u>	<u>48.70%</u>	<u>37.24%</u>	<u>11.31%</u>	<u>0.00%</u>	<u>1.65%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.10%</u>	

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DISTRIBUTION - CUSTOMER: CURRENT METHODOLOGY	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	ML%	<u>SC%</u>	<u>PS%</u>	INT% PG% FSP% ISP% FPO%
I. GAS PLANT IN SERVICE										
A. INTANGIBLE PLANT	401	2.000	07.07%	2.000/	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Franchises & Consents	401	2,000	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Sub-total	402	1,220,289	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Sub-total	401-402	1,222,290	97.07%	2.09%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
B. PRODUCTION PLANT										
(Reserved)	-	<u>0</u>								
Sub-total	420-424	0								
C LOCAL STORAGE PLANT										
land	440	0								
Structures & Improvements	442	0								
Sub-total	440-449	0								
D. TRANSMISSION PLANT										
Land	460	0								
Structures & Improvements	461	0								
Structures & Improvements - M&R	463	0								
Mains	465	0								
Other Transmission Equipment	467	0								
Sub-total	469	<u>0</u>								
Sub-total	400-409	0								
E. DISTRIBUTION PLANT										
Land	470	197,297	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Computer Equipment - Hardware	471	132,008	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Structures & Improvements	472	0								
Structures & Improvements: M & R	472.1	0								
Services	473	0								
Regulators	474	0								
Regulators & Meters Installations	474.1	0								
Mains	475	77,293,554	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Measuring & Reg. Equipment	4//	0								
Meters	477.1	0								
Meters AMP (ERT Modulos	478	0								
Alvin/ERT Modules	479	0								
Sub-total	470-479	77.622.859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
F. GENERAL PLANT										
Land	480	11,275	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Structures & Improvements	482	/14,5/8	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Leasehold Improvements	482.1	0								
Office Furniture & Equipment	483	0								
Larget Adjustments	483.1	0								
Computer System Development	465.2	0								
Transportation Equipment	485.5	-54	97.07%	2 80%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Vehicle Conversion Kits	484 1	-54	57.0776	2.05%	0.0478	0.00%	0.0078	0.0076	0.0078	0.01%
Heavy Work Equipment	485	16 795	97 07%	2 89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Tools & Work Equipment	485	10,755	97.07%	2.05%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Rental Equipment: Conv. Bur.	487	0	57.6776	2.0570	0.0170	0.0070	0.0070	0.0070	0.0070	0.01/0
Deferred Ineligible Overhead	488	0								
Property, Plant & Equipment Gas Inventory	489	35.094	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Sub-total	480-490	777,704	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Sub-total Plant-in-Service		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Construction Work in Progress		0								
Other Additions		0								
Seriel Additions		<u>u</u>								

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	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	HVF%	<u>CO-OP%</u>	ML%	<u>SC%</u>	<u>PS%</u>	INT%	PG% FSP% ISP% FPO%
Sub-total		0									
Total Utility Plant		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-434,349	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		0									
Distribution Plant		-26,827,904	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
General Plant		-441,659	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
III. OTHER RATE BASE											
Contributions in Aid of Construction		0									
Cash Working Capital		586,618	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
Security Deposits		0									
Gas in Storage		0									
Investment in DSM		0									
Investment in Regulatory Costs		236,049	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
Investment in Site Restoration		189,919	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
Total Other Rate Base		1,012,586	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%	
TOTAL RATE BASE		<u>52,931,533</u>	<u>97.07%</u>	<u>2.89%</u>	<u>0.04%</u>	0.00%	<u>0.00%</u>	<u>0.00%</u>	0.00%	<u>0.01%</u>	

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	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	HVF%	<u>CO-OP%</u>	ML%	<u>SC%</u>	<u>PS%</u>	INT%	PG%	FSP%	ISP%	FPO%
ONSITE - CUSTOMER: CURRENT METHODOLOGY														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	10,298	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Other Intangible Plant	402	6,263,645	83.25%	<u>15.27%</u>	<u>0.73%</u>	0.00%	<u>0.07%</u>	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	401-402	6,273,943	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
B. PRODUCTION PLANT														
(Reserved)	-	<u>0</u>												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	<u>0</u>												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	<u>0</u>												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	1,012,707	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Computer Equipment - Hardware	471	677,588	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	284,239,631	90.88%	8.67%	0.34%	0.00%	0.04%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%
Regulators	474	56,621,401	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	2,113,687	0.00%	0.00%	0.00%	0.52%	0.00%	14.82%	84.66%	0.00%	0.00%	0.00%	0.00%	0.00%
Telemetry Equipment	477.1	0												
Meters	4/8	46,179,936	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
AMR/ERT Modules	479	7,586,806	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Distribution Equipment	-	209 421 757	02 250/	15 270/	0 72%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	470-475	396,431,737	03.2370	15.27%	0.75%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
F. GENERAL PLANT														
Land	480	83,634	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Structures & Improvements	482	5,300,325	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Leasehold Improvements	482.1	0												
Office Furniture & Equipment	483	0												
Target Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0												
Transportation Equipment	484	-403	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	78,409	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	80	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0												
Deterred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	136,739	83.25%	<u>15.27%</u>	0.73%	0.00%	<u>0.07%</u>	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	480-490	5,598,783	85.76%	10.83%	2.60%	0.00%	0.22%	0.02%	0.06%	0.46%	0.00%	0.00%	0.00%	0.03%
Sub-total Plant-in-Service		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%

G. ADDITIONS TO UTILITY PLANT

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	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
Construction Work in Progress		0												
Other Additions		<u>0</u>												
Sub-total		0												
Total Utility Plant		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-2,358,574	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-126,097,174	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
General Plant		-4,458,124	85.81%	10.76%	2.63%	0.00%	0.22%	0.02%	0.06%	0.47%	0.00%	0.00%	0.00%	0.03%
Retirement Work in Progress		<u>0</u>												
Sub-total		-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
Plant Held For Future Use		0												
Total Accumulated Depreciation		-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
III. OTHER RATE BASE														
Contributions in Aid of Construction		-4,440,204	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Cash Working Capital		4,240,718	82.05%	14.65%	2.45%	0.00%	0.21%	0.04%	0.14%	0.44%	0.00%	0.00%	0.00%	0.03%
Security Deposits		-900,000	86.03%	11.44%	1.95%	0.02%	0.16%	0.02%	0.04%	0.35%	0.00%	0.00%	0.00%	0.00%
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		1,750,872	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Investment in Site Restoration		739,994	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Total Other Rate Base		1,391,380	81.07%	10.06%	7.63%	0.00%	0.62%	-0.09%	-0.74%	1.32%	0.00%	0.00%	0.00%	0.12%
TOTAL RATE BASE		<u>278,781,991</u>	<u>82.29%</u>	<u>16.19%</u>	<u>0.82%</u>	<u>0.00%</u>	<u>0.08%</u>	<u>0.07%</u>	<u>0.37%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>

	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	<u>HVF%</u>	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	PS% INT%	PG%	FSP%	ISP%	FPO%	
PRODUCTION - ENERGY: PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT		2.445								00 000	0.670/	0.000/	0.040/	
Land Structures & Improvements	480	2,415								90.69%	8.67%	0.60%	0.04%	
	402	155,021								90.09%	0.07%	0.00%	0.04%	
Office Euroiture & Equipment	482.1	0								0.00%	0.00%	0.00%	0.00%	
Torget Adjustments	405	0								0.00%	0.00%	0.00%	0.00%	
Computer Equipment: Software	483.1	0								0.00%	0.00%	0.00%	0.00%	
Computer System Development	483.2	0								0.00%	0.00%	0.00%	0.00%	
Transportation Equipment	485.5	-12								90.69%	8.67%	0.00%	0.00%	
Vehicle Conversion Kits	404	12								0.00%	0.00%	0.00%	0.00%	
Heavy Work Equipment	485	0								0.00%	0.00%	0.00%	0.00%	
Tools & Work Equipment	486	0								0.00%	0.00%	0.00%	0.00%	
Rental Equipment: Conv. Bur	487	0								0.00%	0.00%	0.00%	0.00%	
Deferred Ineligible Overhead	488	0								0.00%	0.00%	0.00%	0.00%	
Property Plant & Equipment Gas Inventory	489	0								0.00%	0.00%	0.00%	0.00%	
Sub-total	480-490	155.424								90.69%	8.67%	0.60%	0.04%	
	100 100	100,121								50.0570	0.0770	0.0070	0.0 170	
Sub-total Plant-in-Service		155,424								90.69%	8.67%	0.60%	0.04%	
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		<u>0</u>												
Sub-total		0												
Total Hillian Diana		155 434								00.60%	9 679/	0.00%	0.04%	
Total Othery Plant		155,424								90.09%	0.07%	0.00%	0.04%	
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-125,870								90.69%	8.67%	0.60%	0.04%	
Retirement Work in Progress		<u>0</u>												
Sub-total		-125,870								90.69%	8.67%	0.60%	0.04%	
Plant Held For Future Use		0												
Total Accumulated Depreciation		-125,870								90.69%	8.67%	0.60%	0.04%	
III. OTHER RATE BASE														
Contributions in Aid of Construction		0												
Cash Working Capital		3,554,039								90.69%	8.67%	0.60%	0.04%	
Security Deposits		0												
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		50,548								90.69%	8.67%	0.60%	0.04%	
Investment in Site Restoration		-												
LOTAL / ITRAVIJATA BASA		0								00.000	0.675	0.000		
Total Other Rate base		0 3,604,587								90.69%	8.67%	0.60%	0.04%	

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	Acct. Code	Total \$		SGS %	LGS %	HVF%	<u>CO-OP%</u>	ML%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
PIPELINE - DEMAND:PROPOSED METHODOLOGY															
I. GAS PLANT IN SERVICE															
F. GENERAL PLANT															
Land	480		2,338	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Structures & Improvements	482	14	8,147	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Leasehold Improvements	482.1		0												
Office Furniture & Equipment	483		0												
Target Adjustments	483.1		0												
Computer Equipment: Software	483.2		0												
Computer System Development	483.3		0												
Transportation Equipment	484		-11	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Vehicle Conversion Kits	484.1		0												
Heavy Work Equipment	485		0												
Tools & Work Equipment	486		0												
Rental Equipment: Conv. Bur.	487		0												
Deferred Ineligible Overhead	488		0												
Property, Plant & Equipment Gas Inventory	489		<u>0</u>												
Sub-total	480-490	15	0,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Sub-total Plant-in-Service		15	0,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
G. ADDITIONS TO UTILITY PLANT															
Construction Work in Progress			0												
Other Additions			<u>0</u>												
Sub-total			0												
Total Utility Plant		15	0,473	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
II. ACCUMULATED DEPRECIATION															
Intangible Plant			0												
Production Plant			0												
Local Storage Plant			0												
Transmission Plant			0												
Distribution Plant			0												
General Plant		-12	1,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Retirement Work in Progress			<u>0</u>												
Sub-total		-12	1,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Plant Held For Future Use			0												
Total Accumulated Depreciation		-12	1,860	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
III. OTHER RATE BASE															
Contributions in Aid of Construction			0												
Cash Working Capital		1,07	6,139	51.70%	38.82%	9.31%	0.02%	0.10%	0.00%	0.00%	0.05%				
Security Deposits			0												
Gas in Storage			0												
Investment in DSM			0												
Investment in Regulatory Costs		4	8,938	51.63%	38.77%	9.30%	0.02%	0.10%	0.00%	0.00%	0.18%				
Investment in Site Restoration			0												
Total Other Rate Base		1,12	5,077	51.70%	38.82%	9.31%	0.02%	0.10%	0.00%	0.00%	0.05%				
TOTAL RATE BASE		<u>1,15</u>	<u>3,690</u>	<u>51.70%</u>	<u>38.82%</u>	<u>9.31%</u>	<u>0.02%</u>	<u>0.10%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.06%</u>				

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	Acct. Code	<u>Total \$</u>	SGS %	LGS %	HVF%	<u>CO-OP%</u>	ML%	SC%	PS%	INT% PG% FSP% ISP% FPO%
PIPELINE - ENERGY: PROPOSED METHODOLOGY										
I. GAS PLANT IN SERVICE										
F. GENERAL PLANT										
Land	480	27	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Structures & Improvements	482	1,721	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Leasehold Improvements	482.1	0								
Office Furniture & Equipment	483	0								
Target Adjustments	483.1	0								
Computer Equipment: Software	483.2	0								
Computer System Development	483.3	0								
Transportation Equipment	484	0								
Vehicle Conversion Kits	484.1	0								
Heavy Work Equipment	485	0								
Tools & Work Equipment	486	0								
Rental Equipment: Conv. Bur.	487	0								
Deferred Ineligible Overhead	488	0								
Property, Plant & Equipment Gas Inventory	489	0								
Sub-total	480-490	1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Sub-total Plant-in-Service		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
G. ADDITIONS TO UTILITY PLANT										
Construction Work in Progress		0								
Other Additions		<u>0</u>								
Sub-total		0								
Total Utility Plant		1,748	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
II. ACCUMULATED DEPRECIATION										
Intangible Plant		0								
Production Plant		0								
Local Storage Plant		0								
Transmission Plant		0								
Distribution Plant		0								
General Plant		-1.416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Retirement Work in Progress		_,0								
Sub-total		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Plant Held For Future Use		0								
Total Accumulated Depreciation		-1,416	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
III. OTHER RATE BASE										
Contributions in Aid of Construction		0								
Cash Working Capital		12,502	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Security Deposits		0								
Gas in Storage		0								
Investment in DSM		0								
Investment in Regulatory Costs		569	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
Investment in Site Restoration		0								
Total Other Rate Base		13,071	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%
TOTAL RATE BASE		<u>13,403</u>	<u>46.60%</u>	<u>36.90%</u>	<u>13.05%</u>	<u>0.02%</u>	<u>0.29%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>3.13%</u>

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	Acct. Codi Total \$		SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG% FSP% ISP% FPO%
STORAGE - ENERGY: PROPOSED METHODOLOGY											
I. GAS PLANT IN SERVICE											
F. GENERAL PLANT											
Land	480	191	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Structures & Improvements	482	12,114	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Leasehold Improvements	482.1	0									
Office Furniture & Equipment	483	0									
Target Adjustments	483.1	0									
Computer Equipment: Software	483.2	0									
Computer System Development	483.3	0									
Transportation Equipment	484	-1	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Vehicle Conversion Kits	484.1	0									
Heavy Work Equipment	485	0									
Tools & Work Equipment	486	0									
Rental Equipment: Conv. Bur.	487	0									
Deferred Ineligible Overhead	488	0									
Property, Plant & Equipment Gas Inventory	489	0									
Sub-total	480-490	12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Sub-total Plant-in-Service		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0									
Other Additions		0									
Sub-total		0									
Total Utility Plant		12,304	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		0									
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		0									
Distribution Plant		0									
General Plant		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-9,965	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
III. OTHER RATE BASE											
Contributions in Aid of Construction		0									
Cash Working Capital		42,871	49.62%	37.48%	10.48%	0.01%	0.18%	0.00%	0.00%	2.23%	
Security Deposits		0									
Gas in Storage	33,	138,755	46.60%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%	
Investment in DSM		0									
Investment in Regulatory Costs		4,002	48.87%	37.34%	11.12%	0.01%	0.21%	0.00%	0.00%	2.46%	
Investment in Site Restoration		0									
Total Other Rate Base	33,	185,628	46.61%	36.90%	13.05%	0.02%	0.29%	0.00%	0.00%	3.13%	
TOTAL RATE BASE	<u>33,</u>	<u>187,967</u>	<u>46.61%</u>	<u>36.90%</u>	<u>13.05%</u>	<u>0.02%</u>	<u>0.29%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>3.13%</u>	

	Acct. Code Total S		SGS %	165%	HVF%	CO-OP%	MI%	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
STORAGE - DEMAND: PROPOSED METHODOLOGY	<u>/////////////////////////////////////</u>		00070	200 /0	111170	00 01 /0	1112/0	00/0	10/0	<u></u>		10170	101.70	
L GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	2.106	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Structures & Improvements	482	133 498	51 93%	37.93%	8 49%	0.00%	0.10%	0.00%	0.00%	1 55%				
Leasehold Improvements	482 1	133,430	51.5570	57.5570	0.4570	0.0070	0.10/0	0.0070	0.0070	1.5570				
Office Furniture & Equipment	483	0												
Target Adjustments	483 1	0												
Computer Equipment: Software	483.1	0												
Computer System Development	403.2	0												
Transportation Equipment	483.5	-10	51 03%	37 03%	8 /10%	0.00%	0 10%	0.00%	0.00%	1 55%				
Vahisle Conversion Kits	404	-10	51.5570	57.5570	0.4570	0.0070	0.1070	0.0070	0.0070	1.5570				
Honey Work Equipment	404.1	0												
Heavy work Equipment	465	0												
Pontal Equipment Cany Rur	400	0												
Rental Equipment. Conv. Bur.	467	0												
Deterred ineligible Overnead	488	0												
Property, Plant & Equipment Gas Inventory	489	<u>U</u>	54 0000	27.020/	0.400/	0.000/	0.400/	0.000/	0.000/	4 550/				
Sub-total	480-490	135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Sub total Plant in Carvica		125 505	E1 03%	27.02%	9 409/	0.00%	0.10%	0.00%	0.00%	1 550/				
Sub-total Plant-III-Service		155,595	51.95%	57.95%	6.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
G ADDITIONS TO LITUITY PLANT														
Construction Work in Progress		0												
Other Additions		0												
Sub-total		0												
Sub-total		0												
Total Utility Plant		135,595	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		0												
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		0												
General Plant		-109.811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
Retirement Work in Progress		0												
Sub-total		-109.811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
		,-												
Plant Held For Future Use		0												
Total Accumulated Depreciation		-109,811	51.93%	37.93%	8.49%	0.00%	0.10%	0.00%	0.00%	1.55%				
III OTHER RATE BASE														
Contributions in Aid of Construction		0												
Contributions in Ald of Construction		628 008	E1 06%	27 02%	9 170/	0.00%	0.10%	0.00%	0.00%	1 5 4 9/				
Security Denosite		020,330	51.50%	31.33%	0.4770	0.00%	0.10%	0.00%	0.00%	1.34/0				
Cas in Storage		0												
louostmont in DSM		0												
Investment in Regulatory Costs		11 000	51 02%	37 0.20/	Q /00/	0.00%	0 10%	0.00%	0.00%	1 550/				
Investment in Regulatory Costs		44,099	51.95%	37.93%	0.49%	0.00%	0.10%	0.00%	0.00%	1.33%				
Total Other Pate Pace		0	E1 0C0/	37 030/	0 470/	0.000/	0.100/	0.000/	0.000/	1 5 40/				
I ULAI UTNER KATE BASE		6/3,09/	51.96%	57.93%	8.47%	0.00%	0.10%	0.00%	0.00%	1.54%				
TOTAL RATE BASE		<u>698,880</u>	<u>51.96%</u>	<u>37.93%</u>	<u>8.47%</u>	<u>0.00%</u>	<u>0.10%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>1.54%</u>				

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	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG% FS	P% IS	P% F	PO%
TRANSMISSION - ENERGY: PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
F. GENERAL PLANT														
Land	480	8	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Structures & Improvements	482	486	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Leasehold Improvements	482.1													
Office Furniture & Equipment	483													
Target Adjustments	483.1													
Computer Equipment: Software	483.2													
Computer System Development	483.3													
Transportation Equipment	484													
Vehicle Conversion Kits	484.1													
Heavy Work Equipment	485													
Tools & Work Equipment	486													
Rental Equipment: Conv. Bur.	487													
Deferred Ineligible Overhead	488													
Property, Plant & Equipment Gas Inventory	489	36	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Sub-total	480-490	529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
	100 100	525	50.1070	2715070	0.0070	0.0070	7.0070	2.0070	5.5070	5.7070				
Sub-total Plant-in-Service		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress														
Other Additions														
Sub-total														
Total Utility Plant		529	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-9	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Production Plant														
Local Storage Plant														
Transmission Plant		-380	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Distribution Plant														
General Plant		-7	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Retirement Work in Progress														
Sub-total		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Plant Held For Future Use														
Total Accumulated Depreciation		-396	38.40%	27.50%	8.80%	0.00%	7.30%	2.80%	5.50%	9.70%				
Contributions in Aid of Construction														
Cash Working Capital		1 253 630	57 28%	37 62%	3 21%	0.00%	1 23%	0 10%	0.20%	0.36%				
Security Deposite		1,255,050	37.20/0	57.02/0	5.21/0	0.00%	1.23/0	0.10%	0.20%	0.30%				
Gas in Storage														
lovestment in DSM		53 550 531	58 0.0%	38 00%	3 00%	0.00%	1 00%	0.00%	0.00%	0.00%				
Investment in Down		120	38.00%	30.00% 27 ⊑∩0∕	2.00% g 0/0/	0.00%	7 200/0	2 200/0	5 500/	0.00%				
Investment in Site Posteration		100	20.40%	27.50%	0.00%	0.00%	7.30%	2.00%	5.50%	9.70%				
Total Other Pate Pace		193	50.40%	27.50%	0.00%	0.00%	1.30%	2.00%	5.50%	9.70%				
		54,013,304	37.30%	31.33%	5.00%	0.00%	1.01%	0.00%	0.00%	0.01%				
TOTAL RATE BASE		54,813,637	<u>57.98%</u>	<u>37.99%</u>	<u>3.00%</u>	<u>0.00%</u>	<u>1.01%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>				

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TRANSMISSION - DEMAND: PROPOSED METHODOLOGY	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT%</u>	PG% FSP% ISP% FPO9
I. GAS PLANT IN SERVICE											
A. INTANGIBLE PLANT											
Franchises & Consents	401	4,444	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Other Intangible Plant	402	2,703,046	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Sub-total	401-402	2,707,490	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
B. PRODUCTION PLANT											
(Reserved)	-	<u>0</u>									
Sub-total	420-424	0									
C. LOCAL STORAGE PLANT											
Land	440	0									
Structures & Improvements	442	<u>0</u>									
Sub-total	440-449	0									
D. TRANSMISSION PLANT											
Land	460	1,027,343	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Structures & Improvements	461	76,420	47.71%	35.83%	9.16%	0.02%	4.39%	0.00%	0.73%	2.17%	
Structures & Improvements - M&R	463	1,363,403	0.26%	0.19%	0.05%	0.00%	0.02%	61.25%	38.22%	0.01%	
Mains	465	155,008,042	44.53%	33.44%	8.55%	0.02%	4.09%	2.45%	4.91%	2.02%	
Measuring & Reg. Equipment	467	14,466,096	47.71%	35.83%	9.16%	0.02%	4.39%	0.00%	0.73%	2.17%	
Other Transmission Equipment Sub-total	469 460-469	<u>0</u> 171,941,305	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
E. DISTRIBUTION PLANT	470										
Land	470	0									
Structures & Improvements	471	0									
Structures & Improvements: M & R	472	0									
Services	473	0									
Regulators	474	0									
Regulators & Meters Installations	474.1	0									
Mains	475	0									
Measuring & Reg. Equipment	477	0									
Telemetry Equipment	477.1	0									
Meters	478	0									
AMR/ERT Modules	479	0									
Other Distribution Equipment	-	<u>0</u>									
Sub-total	470-479	0									
F. GENERAL PLANT											
Land	480	12,683	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%	
Structures & Improvements	482	803,765	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%	
Leasenoid Improvements	482.1	0									
Target Adjustments	400	0									
Computer Equipment: Software	403.1	0									
Computer System Development	403.2	0									
	484	-61	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%	
Vehicle Conversion Kits	484.1	0									
Heavy Work Equipment	485	42,760	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Tools & Work Equipment	486	43	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Rental Equipment: Conv. Bur.	487	0									
Deferred Ineligible Overhead	488	0									
Property, Plant & Equipment Gas Inventory	489	58,973	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Sub-total	480-490	918,163	40.91%	30.72%	9.11%	0.01%	6.27%	9.07%	2.05%	1.86%	

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Sub-total Plant-in-Service	Acct. Code	<u>Total \$</u> 175,566,958	<u>SGS %</u> 44.43%	<u>LGS %</u> 33.36%	<u>HVF%</u> 8.54%	<u>CO-OP%</u> 0.02%	<u>ML%</u> 4.10%	<u>SC%</u> 2.74%	<u>PS%</u> 4.80%	<u>INT%</u> 2.02%	PG% FSP% ISP% FPO%
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0									
Other Additions		0									
Sub-total		0									
Total Utility Plant		175,566,958	44.43%	33.36%	8.54%	0.02%	4.10%	2.74%	4.80%	2.02%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-1,017,822	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%	
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		-41,198,626	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%	
Distribution Plant		0									
General Plant		-715,134	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-42,931,581	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-42,931,581	44.08%	33.10%	8.49%	0.02%	4.10%	3.23%	5.00%	2.00%	
III. OTHER RATE BASE											
Contributions in Aid of Construction		-47,617,231	45.68%	34.30%	8.77%	0.02%	4.20%	0.00%	4.95%	2.07%	
Cash Working Capital		812,867	41.89%	31.45%	8.94%	0.02%	5.64%	7.43%	2.73%	1.90%	
Security Deposits		0									
Gas in Storage		0									
Investment in DSM		0									
Investment in Regulatory Costs		265,510	40.47%	30.39%	9.18%	0.01%	6.54%	9.86%	1.71%	1.84%	
Investment in Site Restoration		319,148	44.44%	33.38%	8.54%	0.02%	4.09%	2.71%	4.82%	2.02%	
Total Other Rate Base		-46,219,707	45.79%	34.38%	8.77%	0.02%	4.16%	-0.21%	5.01%	2.08%	
TOTAL RATE BASE		<u>86,415,670</u>	<u>43.87%</u>	<u>32.94%</u>	<u>8.44%</u>	<u>0.02%</u>	<u>4.06%</u>	<u>4.08%</u>	<u>4.59%</u>	<u>1.99%</u>	

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Cube Subset Subset<	DISTRIBUTION - DEMAND:PROPOSED METHODOLOGY	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	<u>INT% PG% F</u>	<u>SP% ISP% FPO%</u>	
AMACHINE PART Sub class Sub class </th <th>I. GAS PLANT IN SERVICE</th> <th></th>	I. GAS PLANT IN SERVICE												
Practice & Converts4015,55349,66837,27949,30560,0051,2480,0060,0072,258Soft-full40,14023,343,5056,66837,2399,3056,0091,2480,0082,258Soft-full-03,343,5056,66837,2399,3056,0091,2480,0082,258B-REDUCTION PLATE-000,0052,2580,0081,2480,0081,2480,008C.LOCA SIGMAGE PLANT-000,0082,2580,0081,2480,0081,2480,008C.LOCA SIGMAGE PLANT400000,0082,2580,0081,2480,0081,2480,008Sub-local400000,0082,2580,0081,2480,0080,0082,258Sub-local400000,0080,0080,0080,0080,0082,258Sub-local460000,008 </th <th>A. INTANGIBLE PLANT</th> <th></th>	A. INTANGIBLE PLANT												
Open Intragels Fund 400 1,227,20 82,208 0,209<	Franchises & Consents	401	5,635	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%		
Subtrail 401-402 3,433,055 9,8,465 37,274 9,545 0,0074 1,245 0,0076 0,0076 2,255 B PRODUCTION TANT (prostruct) - 0 - 0 - 0 Subtrail - 0 - 0 - 0 -	Other Intangible Plant	402	3,427,420	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%		
B. POLICION PLANT (Reserved Sob ball Image: Construct of the second	Sub-total	401-402	3,433,055	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%		
Intervention	B. PRODUCTION PLANT												
Subctal Q2 0420 C. LGCA STORME PLANT	(Reserved)	-	<u>0</u>										
CLOX STORAGE FLANT 440 00 Land 442 00 Structures & Improvements 442 00 D. TRANSMISSON FLANT 600 0 Land 460 0 Structures & Improvements 460 0 Measure & Regroupment 460 0 Measure & Regroupment 460 0 Measure & Regroupment 460 0 Lond 1000 1240 0.000 0.002 229% Structures & Improvements 471 737/11 49.66% 72.2% 5540 0.000 0.000 2.28% Structures & Improvements 471 137/10 49.66% 72.2% 5540 0.000 0.000 2.28% Structures & Improvements 471 137/10 49.66% 0.208 0.000 0.000 2.28%	Sub-total	420-424	0										
Land 440 40 Sub-total 40040 0 5. U-MANM SIGN PLANT Land 469 40 Marsung & Rep. Supported 15 Marsung	C. LOCAL STORAGE PLANT												
Structures & Improvements 442 0 D. TRAASMASSON FLANT 60 0 Structures & Improvements 461 0 Structures & Improvements 463 0 Structures & Improvements 463 0 Mass 465 0 Messuring & Reg. Equipment 467 0 Other Transmission Equipment 469 0 Sub detai 4020 0 E DISTIBUTION PLANT 49.80% 37.29% 9.54% 0.00% 1.24% 0.00% 2.23% Sub detai 471 376,977 49.80% 37.29% 9.54% 0.00% 0.00% 2.23% Sub detai 471 1.377,937 49.80% 0.00% 0.00% 2.23% Subtures & Improvements 471 1.377,937 9.00% 0.00% 2.23% Subtures & Improvements 471 1.077,937 9.60% 0.00% 0.00% 2.23% Subtures & Improvements 471 1.037,938 9.07% 0.00%	Land	440	0										
Sub-total 440-9 0 D.TMAXMISSION PLANT	Structures & Improvements	442	<u>0</u>										
D. TarASMNSION PANT Structures & Improvements : M&R 460 0 Structures & Improvements : M&R 461 0 Structures & Improvements : M&R 463 0 Mains 463 0 Other Transmission Equipment 469 0 Structures & Improvements : M&R 467 0 Other Transmission Equipment : Markane 470 554,16 48,66 37.29K 9.54K 0.00K 1.24K 0.00K 2.25K Computer Equipment : Markane 471 370,771 48,65K 37.29K 9.54K 0.00K 1.00K 0.00K 2.00K 0.00K 2.25K Structures & Improvements : M & R 472.1 577,05K 9.65K 0.00K 0.00K 0.00K 2.00K 2.00K 2.25K Structures & Improvements : M & R 472.1 577,05K 9.65K 0.00K 0.00K 0.00K 2.00K 2.25K Stru	Sub-total	440-449	0										
Land 460 0 Structures & Improvements - M&R 463 0 Mains 463 0 Moussuing & Reg. Equipment 467 0 Sub-trail 467 0 Sub-trail 469 0 Sub-trail 470 55,164 49.65% 37.3% 9.54% 0.00% 1.24% 0.00% 0.00% 2.25% Sub-trail 472 1.377,038 50.59% 3.77% 9.66% 0.00% 0.00% 0.00% 2.25% Sub-trail 471 1.59,58,71 0 0 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	D. TRANSMISSION PLANT												
Structures & Improvements 461 0 Structures & Improvements 463 0 Mass 463 0 Messing & Reg Equipment 467 0 Other Transmission Equipment 469 0 Sub-total 400-469 0 E. DISTRIBUTION PLANT 1 470 570,471 49,6665 37,295 9,544 0,005 0,005 0,205 2,225 Structures & Improvements 471 370,717 49,666 37,295 9,544 0,005 0,005 0,005 2,225 Structures & Improvements 472 1,377,038 40,606 36,005 0,005 </td <td>Land</td> <td>460</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Land	460	0										
Structures & Improvements - M&R 463 0 Mains 463 0 Messuring & Reg. Equipment 467 0 Other Transmission Equipment 469 0 Sub-total 469 0 E. DSTRBUTION PLANT 1 370,771 45,66% 37.29% 9.54% 0.00% 1.24% 0.00% 0.00% 2.25% Computer Exuipment 471 370,771 45,66% 37.29% 9.54% 0.00% 0.00% 0.00% 2.25% Structures & Improvements 472 1,377,038 36,06% 36,09% 9.23% 0.02% 4.42% 0.00% 0.00% 2.28% Structures & Improvements 473 0 77% 56,66% 0.00% 0.00% 0.00% 2.28% Structures & Improvements 473 0 77% 56,66% 0.00% 0.00% 0.00% 2.28% Mains 474 0 77% 56,66% 0.00% 0.00% 0.00% 2.28% Messing & Reg. Equipment 477 50,663,31 48,06% 36,09% 9.23% <td>Structures & Improvements</td> <td>461</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Structures & Improvements	461	0										
Mars Abs O Massing & Reg. Equipment 463 0 Sub-total 469 0 Sub-total 460 0 Sub-total 460 0 Sub-total 460 0 Sub-total 460 0 Sub-total 471 370,771 49.66% 37.29% 9.54% 0.00% 0.00% 2.25% Structures & Improvements 472 1.377,038 50.29% 37.7% 9.66% 0.00% 0.00% 0.00% 2.25% Structures & Improvements: M & R 472 1.377,038 50.29% 37.7% 9.66% 0.00% 0.00% 0.00% 2.28% Structures & Improvements: M & R 472 1.377,038 50.29% 37.7% 9.66% 0.00% 0.00% 0.00% 2.28% Structures & Improvements: M & R 472 1.596,853 48.06% 36.09% 9.23% 0.02% 4.24% 0.00% 0.00% 2.28% Mains 470 10	Structures & Improvements - M&R	463	0										
Metauling & Reg. Hupment 467 0 Sub-trail 460469 0 Sub-trail 460469 0 E. DISTRBUTION PLANT	Mains	465	0										
Duber ir advanses of uppment 494 0 Sub-total 4049 0 E DISTRIBUTION PLANT 5 Land 470 530-total 95.6% 0.00% 1.24% 0.00% 0.00% 2.25% Structures & Improvements 472 1.377.038 55.29% 37.77% 9.66% 0.00% 0.00% 0.00% 2.25% Structures & Improvements 472 1.377.038 50.29% 37.77% 9.66% 0.00% 0.00% 0.00% 2.25% Structures & Improvements 473 0 6 8.09% 3.6.0% 4.42% 0.00% 0.00% 2.28% Services 473 0 6 8.09% 9.23% 0.20% 4.42% 0.00% 0.00% 2.28% Measuring & Regulators 474.1 0 6 0.00% 9.23% 0.20% 4.42% 0.00% 0.00% 2.28% Measuring & Regulators 477 5.016.6338 48.06% 36.09% 9.23% <td< td=""><td>Measuring & Reg. Equipment</td><td>467</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Measuring & Reg. Equipment	467	0										
Subrical values 0 E. DSTRIEUTION PLANT F. Computer Equipment - Hardware 470 554,146 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 0.00% 2.25% Computer Equipment - Hardware 471 370,771 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 0.00% 2.25% Structures & Improvements 472 1.373,0771 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 0.00% 2.28% Structures & Improvements 472 1.373,0771 49.66% 37.29% 9.54% 0.00% 0.00% 0.00% 2.28% Structures & Improvements 474 0 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 0.00% 0.00% 0.00% 2.28% Mains 475 154,587,108 42.06% 36.09% 9.23% 0.00% 0.00% 0.00% 2.28% Measuring E Reg. Equipment 477,1 5,563,336 48.06% 36.09% 9.23% 0.00% 0.00% 0.00% 2.18% Metters 478 0 1.0 0 0.00% 1.24% </td <td>Other Transmission Equipment</td> <td>469</td> <td><u>0</u></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Other Transmission Equipment	469	<u>0</u>										
Liand 470 554,146 49,66% 37,23% 554% 0.00% 1.24% 0.00% 0.00% 2.25% Computer Equipment - Hardware 471 370,771 49,66% 37,23% 9.54% 0.00% 0.00% 0.00% 2.25% Structures & Improvements 472 1,377,03 80,02% 32.7% 9.56% 0.00% 0.00% 0.00% 2.28% Structures & Improvements 472 1,377,03 80,02% 32.27% 9.23% 0.02% 4.42% 0.00% 0.00% 2.28% Services 473 0	Sub-totai	400-409	0										
Land 470 554,46 9,56% 3.7.2% 9,54% 0.00% 1.24% 0.00% 0.00% 2.25% Computer Equipment - Hardware 472 1.377,03 95,66% 0.00% 0.00% 0.00% 2.25% Structures & Improvements 472 1.377,03 95,66% 0.00% 0.00% 0.00% 2.25% Structures & Improvements 473 0.596,871 48,06% 36,09% 9.23% 0.02% 4.42% 0.00% 0.00% 2.28% Services 473 0	E. DISTRIBUTION PLANT												
Computer Equipment - Hardware 471 370,771 49.66% 37.29% 0.00% 1.24% 0.00% 0.25% Structures & Improvements: M & R 472 1.5796,871 48.06% 36.09% 9.23% 0.00% 0.00% 0.00% 2.28% Structures & Improvements: M & R 472 1.5596,871 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 0.00% 2.28% Services 473 0 48.06% 36.09% 9.23% 0.00% 0.00% 0.00% 2.28% Mains Regulators & Meters Installations 474.1 0 0.00% 0.00% 0.00% 0.00% 0.00% 2.28% Measuring & Reg. Equipment 477.1 5,583,33 48.06% 36.09% 9.23% 0.02% 0.00% 0.00% 2.28% Meters 478 0 1 0 0.00% 0.00% 2.28% Sub-total 470.479 218.018,902 49.66% 37.29% <td< td=""><td>Land</td><td>470</td><td>554,146</td><td>49.66%</td><td>37.29%</td><td>9.54%</td><td>0.00%</td><td>1.24%</td><td>0.00%</td><td>0.00%</td><td>2.25%</td><td></td></td<>	Land	470	554,146	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%		
Structures & Improvements: M & R 472 1,377,038 50,29% 9,77% 9,66% 0,00% 0,00% 0,00% 2,28% Structures & Improvements: M & R 473 0 8,60% 9,23% 0,02% 4,42% 0,00% 0,00% 2,18% Services 473 0 8,60% 36,09% 9,23% 0,02% 4,42% 0,00% 0,00% 2,18% Regulators 474 0 7 5,05,05,33 48,06% 36,09% 9,23% 0,02% 0,00% 0,00% 2,28% Mains 475 155,45,71,08 50,29% 9,77% 9,66% 0,00% 0,00% 0,00% 2,28% Measurige Reg. Equipment 477 5,363,336 48,06% 36,09% 9,23% 0,02% 4,42% 0,00% 2,00% 2,18% Meters 477 5,363,336 48,06% 36,09% 9,23% 0,02% 4,24% 0,00% 2,00% 2,00% 2,00% 2,05% Other Distribution Equipment - - - - - - - -	Computer Equipment - Hardware	471	370,771	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%		
Structures & Improvements: M & R 47.1 5.506.71 48.06% 36.09% 9.2.3% 0.02% 4.4.2% 0.00% 2.18% Services 474 0 - - - - - Regulators & Meters installations 474 0 - - - - - Mains 475 154,587,108 50.29% 37.77% 9.66% 0.00% 0.00% 0.00% 2.28% Messuring & Reg. Equipment 477 53,63,336 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 2.28% Meters 478 0 - </td <td>Structures & Improvements</td> <td>472</td> <td>1,377,038</td> <td>50.29%</td> <td>37.77%</td> <td>9.66%</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> <td>0.00%</td> <td>2.28%</td> <td></td>	Structures & Improvements	472	1,377,038	50.29%	37.77%	9.66%	0.00%	0.00%	0.00%	0.00%	2.28%		
Services 473 0 Regulators 474 0 Regulators & Meters Installations 474.1 0 Mains 475 154,587,108 50.29% 37.77% 9.66% 0.00% 0.00% 0.00% 2.28% Measuring & Reg. Equipment 477 50,169,633 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 2.18% Telemetry Equipment 477.1 53,333 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 2.18% Meters 478 0 478 0 478 0 AMM/ERT Modules 479 0 0 0.00% 2.25% Sub-total 470 479 218,018,900 49.66% 37.29% 9.54% 0.00% 0.00% 2.25% Structures Improvements 480 21,323 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Computer Supment 482.1 0 0 0.00% <	Structures & Improvements: M & R	472.1	5,596,871	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%		
Regulators 474 0 Regulators & Meters Installations 474.1 0 Mains 475 154,587,108 50.29% 37.77% 9.66% 0.00% 0.00% 0.00% 2.28% Measuring & Reg. Equipment 477 15,083,33 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 2.28% Meters 478 0 477.1 5,083,36 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 2.18% Meters 478 0 477.1 5,083,363 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 2.18% Meters 478 0 478 0 1.42% 0.00% 0.00% 2.25% Sub-total 470-479 218,018,903 49.66% 37.29% 9.54% 0.01% 2.60% 0.00% 2.22% Land Land 2.60% 0.00% 0.00% 2.22% 2.22% 2.22% 2.22% 2.60% <t< td=""><td>Services</td><td>473</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Services	473	0										
Regulators & Meters Installations 474.1 0 Mains 475 154,587,108 50.29% 37.77% 9.66% 0.00% 0.00% 0.00% 2.28% Measuring & Reg. Equipment 477 50,169,633 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 0.00% 2.18% Telemetry Equipment 477 50,169,633 48.06% 36.09% 9.23% 0.02% 4.42% 0.00% 0.00% 2.18% Meters 477 0 0 0 0 0.00% 0.00% 0.00% 0.00% 2.18% AMR/ERT Modules 479 0 0 0 0 0 0.00% 2.25% Sub-total 470-479 218,018,903 49.66% 37.29% 9.41% 0.01% 2.60% 0.00% 0.00% 2.22% Sub-total 480 21,323 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 0.00% 2.22% Structures & Improvements	Regulators	474	0										
Mains 475 15,4387,108 50,29% 37,77% 9,66% 0.00% 0.00% 0.00% 0.00% 0.28% Measuring & Reg. Equipment 477 50,165,034 48,06% 36,09% 9.23% 0.02% 4.42% 0.00% 0.00% 2.18% Meters 478 0 478 0 4.42% 0.00% 0.00% 2.18% Other Distribution Equipment - 0 0 0.00% 0.00% 2.25% Sub-total 470-479 218,018,903 49,66% 37.29% 9.54% 0.00% 0.00% 2.25% F. GENERAL PLANT - 0 2.25% 2.25% 2.25% 2.25% 2.25% Land 480 21,323 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Leasehold improvements 482 1,351,376 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Computer Squipment: Software 483.1 0	Regulators & Meters Installations	474.1	0										
Measuring & Keg. Equipment 417 50,159/A33 48,06% 36,09% 9,23% 0.02% 4.42% 0.00% 2.18% Telementry Equipment 478 0 48,06% 36,09% 9,23% 0.02% 4.42% 0.00% 2.18% Meters 478 0 48,06% 36,09% 9,23% 0.02% 4.42% 0.00% 2.18% MMK/ERT Modules 479 0 0 0 4.42% 0.00% 0.00% 2.18% Sub-total 470-479 218,018,903 49,66% 37.29% 9.54% 0.00% 1.24% 0.00% 0.00% 2.25% F. GENERAL PLANT Land 480 21,323 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Structures & Improvements 482 1,351,376 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Computer System Development 483 0 1 1 1 1 1 <t< td=""><td>Mains</td><td>475</td><td>154,587,108</td><td>50.29%</td><td>37.77%</td><td>9.66%</td><td>0.00%</td><td>0.00%</td><td>0.00%</td><td>0.00%</td><td>2.28%</td><td></td></t<>	Mains	475	154,587,108	50.29%	37.77%	9.66%	0.00%	0.00%	0.00%	0.00%	2.28%		
Letter function 477.1 5,36,35 48,05% 36,05% 9,22% 0,00% 0,00% 2,15% Meters 478 0 479 0 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 7 0 6 6 6 7 0 6 6 7 0 6 6 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 0 7 7 0 7 7 0 7 7 0 7 7 0 7 7 0 7 <td< td=""><td>Measuring & Reg. Equipment</td><td>477</td><td>50,169,633</td><td>48.06%</td><td>36.09%</td><td>9.23%</td><td>0.02%</td><td>4.42%</td><td>0.00%</td><td>0.00%</td><td>2.18%</td><td></td></td<>	Measuring & Reg. Equipment	477	50,169,633	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%		
MRETERS 147.8 0 AMR/RET Modules 179 0 Other Distribution Equipment - 0 Sub-total 470-479 218,018,903 49.66% 37.2% 9.54% 0.00% 1.24% 0.00% 2.25% F. GENERAL PLANT -<	Telemetry Equipment	477.1	5,363,336	48.06%	36.09%	9.23%	0.02%	4.42%	0.00%	0.00%	2.18%		
AWNCYET MODULES 479 0 Other Distribution Equipment - 0 Sub-total 470-479 218,018,903 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% F. GENERAL PLANT 480 21,323 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Structures & Improvements 482 1,351,376 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Office Furniture & Equipment 483 0 - - - - - Taraget Adjustments 483.1 0 - - - - - Computer System Development 483.3 0 - - - - - Transportation Equipment 484 103 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Vehicle Conversion Kits 484.1 0 - - - - - Heavy Work Equipment 486 48 9.66% 37.29% 9.54%<	Meters	478	0										
Sub-total Total of the Distinution Equipment Total of the Distinutic Distinution Equipment <th colean="" of<="" td=""><td>Alvik/ERT Modules</td><td>479</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td>Alvik/ERT Modules</td> <td>479</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Alvik/ERT Modules	479	0									
Jubricital HORA'S Lightly,SS 43.00 J.1.20 J.1.20 J.1.20 J.0.00 J.0.00 J.0.00 J.1.20 F. GENERAL PLANT Land 480 21,323 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 0.00% 2.22% Structures & Improvements 482 1,351,376 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Office Furniture & Equipment 483 0 1 0 1	Sub-total	-	218 018 003	10 66%	37 20%	0 5/1%	0.00%	1 2/1%	0.00%	0.00%	2 25%		
F. GENERAL PLANT Land 480 21,323 48.9% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Structures & Improvements 482 1,351,376 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Generations 482.1 0 2.60% 0.00% 2.22% Office Furniture & Equipment 483 0 2.25% 2.25% Computer Equipment: Software 483.3 0 2.60% 0.00% 0.00% 2.22% Computer System Development 483.3 0 2.00% 0.01% 2.60% 0.00% 0.00% 2.22% Vehicle Conversion Kits 484.1 0 0.01% 2.60% 0.00% 0.00% 2.25% Vehicle Conversion Kits 484.1 0 0.00% 1.24% 0.00% 0.00% 2.25% Tools & Work Equipment 486 47,171 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54%	505 (00)	470 475	210,010,505	49.00%	57.2570	5.5470	0.0070	1.2470	0.0070	0.0070	2.2370		
Land48021,32348,98%36.78%9.41%0.01%2.60%0.00%0.00%2.22%Structures & Improvements4821,351,37648.98%36.78%9.41%0.01%2.60%0.00%0.00%2.22%Office Furniture & Equipment4830Target Adjustments483.10	F. GENERAL PLANT												
Structures & Improvements 482 1,351,376 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 0.00% 2.22% Leasehold Improvements 482.1 0 <td< td=""><td>Land</td><td>480</td><td>21,323</td><td>48.98%</td><td>36.78%</td><td>9.41%</td><td>0.01%</td><td>2.60%</td><td>0.00%</td><td>0.00%</td><td>2.22%</td><td></td></td<>	Land	480	21,323	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%		
Leasenoid improvements 482.1 0 Office Furniture & Equipment 483 0 Target Adjustments 483.1 0 Computer Equipment: Software 483.2 0 Computer System Development 483.3 0 Transportation Equipment 484 -103 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 0.00% 2.22% Vehicle Conversion Kits 484 -103 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Vehicle Conversion Kits 484.1 0 - - - - Heavy Work Equipment 485 47,171 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Rental Equipment: Conv. Bur. 488 0 - - - - Deferred Ineligible Overhead 488 0 - - - - - Sub-total <td>Structures & Improvements</td> <td>482</td> <td>1,351,376</td> <td>48.98%</td> <td>36.78%</td> <td>9.41%</td> <td>0.01%</td> <td>2.60%</td> <td>0.00%</td> <td>0.00%</td> <td>2.22%</td> <td></td>	Structures & Improvements	482	1,351,376	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%		
Onlice Fundational Ass 485.3 0 Target Adjustments 483.1 0 Computer Equipment: Software 483.2 0 Computer System Development 483.3 0 Transportation Equipment 483.3 0 Vehicle Conversion Kits 484.1 0 Heavy Work Equipment 485 47,171 49.66% 37.29% 9.54% 0.00% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 0.00% 2.25% Rental Equipment: Conv. Bur. 486 0 50.66% 57.29% 9.54% 0.00% 1.24% 0.00% 2.25% Deferred Ineligible Overhead 488 0 50.66% 57.29% 9.54% 0.00% 1.24% 0.00% 2.25% Sub-total 480-490 1,446,184 49.03% 36.82% 9.42% 0.01% 2.50% 0.00% 2.25%	Leasenoid Improvements	482.1	0										
Target Adjustments 483.1 0 Computer Equipment: Software 483.2 0 Computer System Development 483.3 0 Transportation Equipment 484 -103 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Vehicle Conversion Kits 484.1 0	Target Adjustments	403	0										
Computer System Development 483.2 0 Computer System Development 483.3 0 Transportation Equipment 484 -103 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Vehicle Conversion Kits 484.1 0	Target Aujustinents	465.1	0										
Transportation Equipment 483-3 60 Transportation Equipment 483-3 -103 48.98% 36.78% 9.41% 0.01% 2.60% 0.00% 2.22% Vehicle Conversion Kits 484 0 - - - - - Heavy Work Equipment 485 47,171 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Deferred Ineligible Overhead 486 0 - - - - - Property, Plant & Equipment Gas Inventory 489 66.588 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Sub-total 480-490 1,486,184 49.03% 36.82% 9.42% 0.01% 2.50% 0.00% 2.25%	Computer System Development	483.2	0										
Vehicle Conversion Kits 484.1 0 5.4.7.8 6.0.7.8 6.0.7.8 6.00.9 6.00.9 2.12.9 Heavy Work Equipment 485 47,171 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Rental Equipment: Conv. Bur. 487 0 2.25% 2.25% 2.25% Deferred Ineligible Overhead 488 0 2.25% 2.25% Sub-total 480-490 1,486,184 49.03% 36.82% 9.42% 0.00% 1.24% 0.00% 2.25%	Transportation Equipment	484	-103	48 98%	36 78%	9 41%	0.01%	2 60%	0.00%	0.00%	2 22%		
Heavy Work Equipment 485 47,17 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Rental Equipment: Conv. Bur. 487 0 5	Vehicle Conversion Kits	484 1	105	40.50%	50.7676	5.4170	0.01/0	2.0070	0.0070	0.0070	2.22/0		
Tools & Work Equipment 486 48 49.66% 37.29% 9.54% 0.00% 1.24% 0.00% 2.25% Rental Equipment: Conv. Bur. 487 0 Deferred Ineligible Overhead 488 0 Property, Plant & Equipment Gas Inventory 489 <u>66,368</u> <u>49.66%</u> <u>37.29%</u> <u>9.54%</u> 0.00% 1.24% 0.00% 2.25% Sub-total 480-490 1,486,184 49.03% 36.82% 9.42% 0.00% 1.24% 0.00% 2.25%	Heavy Work Equipment	485	47 171	49 66%	37 29%	9 54%	0.00%	1.74%	0.00%	0.00%	2.25%		
Rental Equipment: Conv. Bur. 487 0 Deferred Ineligible Overhead 488 0 Property, Plant & Equipment Gas Inventory 489 <u>66,368</u> <u>49.66%</u> <u>37.29%</u> <u>9.54%</u> 0.00% <u>1.24%</u> 0.00% <u>2.25%</u> Sub-total 480-490 <u>1,486,184</u> 49.03% 36.82% <u>9.42%</u> 0.01% 2.50% 0.00% 2.23%	Tools & Work Equipment	486	48	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%		
Deferred Ineligible Overhead 488 0 Property, Plant & Equipment Gas Inventory 489 <u>66,368</u> <u>49.66%</u> <u>37.29%</u> <u>9.54%</u> <u>0.00%</u> <u>1.24%</u> <u>0.00%</u> <u>2.25%</u> Sub-total 480-490 <u>1,486,184</u> 49.03% <u>36.82%</u> <u>9.42%</u> 0.01% 2.50% 0.00% 2.23%	Rental Equipment: Conv. Bur.	487	-0 0	1310070	57.2570	5.5 170	0.0070	1.2.70	0.0070	0.0070	,		
Property, Plant & Equipment Gas Inventory 489 66.368 49.66% 37.29% 9.54% 0.00% 0.00% 2.25% Sub-total 480-490 1,486,184 49.03% 36.82% 9.42% 0.01% 2.50% 0.00% 2.23%	Deferred Ineligible Overhead	488	0										
Sub-total 480-490 1,486,184 49.03% 36.82% 9.42% 0.01% 2.50% 0.00% 0.00% 2.23%	Property, Plant & Equipment Gas Inventory	489	66.368	49.66%	37.29%	9.54%	0.00%	1,24%	0.00%	0.00%	2.25%		
	Sub-total	480-490	1,486,184	49.03%	36.82%	9.42%	0.01%	2.50%	0.00%	0.00%	2.23%		

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	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	INT% PG% FSP% ISP% F	-PO%
Sub-total Plant-in-Service		222,938,142	49.66%	37.29%	9.54%	0.00%	1.25%	0.00%	0.00%	2.25%	
G. ADDITIONS TO UTILITY PLANT											
Construction Work in Progress		0									
Other Additions		<u>0</u>									
Sub-total		0									
Total Utility Plant		222,938,142	49.66%	37.29%	9.54%	0.00%	1.25%	0.00%	0.00%	2.25%	
II. ACCUMULATED DEPRECIATION											
Intangible Plant		-1,315,745	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%	
Production Plant		0									
Local Storage Plant		0									
Transmission Plant		0									
Distribution Plant		-81,268,080	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%	
General Plant		-1,337,890	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%	
Retirement Work in Progress		<u>0</u>									
Sub-total		-83,921,716	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%	
Plant Held For Future Use		0									
Total Accumulated Depreciation		-83,921,716	49.54%	37.20%	9.51%	0.01%	1.49%	0.00%	0.00%	2.25%	
III. OTHER RATE BASE											
Contributions in Aid of Construction		-9,555,777	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%	
Cash Working Capital		1,310,623	49.15%	36.91%	9.44%	0.01%	2.26%	0.00%	0.00%	2.23%	
Security Deposits		0									
Gas in Storage		0									
Investment in DSM		0									
Investment in Regulatory Costs		446,404	48.98%	36.78%	9.41%	0.01%	2.60%	0.00%	0.00%	2.22%	
Investment in Site Restoration		359,166	49.66%	37.29%	9.54%	0.00%	1.24%	0.00%	0.00%	2.25%	
Total Other Rate Base		-7,439,584	49.80%	37.39%	9.56%	0.00%	0.98%	0.00%	0.00%	2.26%	
TOTAL RATE BASE		<u>131,576,843</u>	<u>49.73%</u>	<u>37.34%</u>	<u>9.55%</u>	<u>0.00%</u>	<u>1.12%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>2.26%</u>	

	Acct. Code	Total \$	SGS %	LGS %	HVF%	CO-OP%	ML%	SC%	PS%	INT%	PG% FSP	<u>%</u> ISP%	FPO%
DISTRIBUTION - CUSTOMER: PROPOSED METHODOLOGY													
I. GAS PLANT IN SERVICE													
A. INTANGIBLE PLANT													
Franchises & Consents	401	2,006	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Other Intangible Plant	402	1,220,289	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Sub-total	401-402	1,222,296	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
B PRODUCTION PLANT													
(Reserved)	-	0											
Sub-total	420-424	0											
C. LOCAL STORAGE PLANT													
Land	440	0											
Structures & Improvements	442	<u>0</u>											
Sub-total	440-449	0											
D. TRANSMISSION PLANT													
Land	460	0											
Structures & Improvements	461	0											
Structures & Improvements - M&R	463	0											
Mains	465	0											
Measuring & Reg. Equipment	467	0											
Other Transmission Equipment	469	<u>0</u>											
Sub-total	460-469	0											
Land	470	197 297	97.07%	2 89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Computer Equipment - Hardware	470	132,008	97.07%	2.05%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Structures & Improvements	472	102,000	5710770	2.0570	0.0170	0.0070	0.0070	0.0070	0.0070	0.01/0			
Structures & Improvements: M & R	472.1	0											
Services	473	0											
Regulators	474	0											
Regulators & Meters Installations	474.1	0											
Mains	475	77,293,554	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Measuring & Reg. Equipment	477	0											
Telemetry Equipment	477.1	0											
Meters	478	0											
AMR/ERT Modules	479	0											
Other Distribution Equipment	-	0											
Sub-total	470-479	77,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
E GENERAL PLANT													
land	480	11 275	97 07%	2 89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Structures & Improvements	482	714 578	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Leasehold Improvements	482.1	0	5710770	2.0570	0.0170	0.0070	0.0070	0.0070	0.0070	0.01/0			
Office Furniture & Equipment	483	0											
Target Adjustments	483.1	0											
Computer Equipment: Software	483.2	0											
Computer System Development	483.3	0											
Transportation Equipment	484	-54	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Vehicle Conversion Kits	484.1	0											
Heavy Work Equipment	485	16.795	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Tools & Work Equipment	486	17	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			
Rental Equipment: Conv. Bur.	487	0											
Deferred Ineligible Overhead	488	0											
Property, Plant & Equipment Gas Inventory	489	35,094	<u>97.07%</u>	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%			

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Sub-total	<u>Acct. Code</u> 480-490	<u>Total \$</u> 777,704	<u>SGS %</u> 97.07%	<u>LGS %</u> 2.89%	<u>HVF%</u> 0.04%	<u>CO-OP%</u> 0.00%	<u>ML%</u> 0.00%	<u>SC%</u> 0.00%	<u>PS%</u> 0.00%	<u>INT%</u> <u>PG%</u> <u>FSP%</u> <u>ISP%</u> <u>FPO%</u> 0.01%
Sub-total Plant-in-Service		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
G. ADDITIONS TO UTILITY PLANT										
Construction Work in Progress		0								
Other Additions		<u>0</u>								
Sub-total		0								
Total Utility Plant		79,622,859	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
II. ACCUMULATED DEPRECIATION										
Intangible Plant		-434,349	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Production Plant		0								
Local Storage Plant		0								
Transmission Plant		0								
Distribution Plant		-26,827,904	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
General Plant		-441,659	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Retirement Work in Progress		<u>0</u>								
Sub-total		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Plant Held For Future Use		0								
Total Accumulated Depreciation		-27,703,912	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
III. OTHER RATE BASE										
Contributions in Aid of Construction		0								
Cash Working Capital		586,618	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Security Deposits		0								
Gas in Storage		0								
Investment in DSM		0								
Investment in Regulatory Costs		236,049	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Investment in Site Restoration		189,919	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
Total Other Rate Base		1,012,586	97.07%	2.89%	0.04%	0.00%	0.00%	0.00%	0.00%	0.01%
TOTAL RATE BASE		<u>52,931,533</u>	<u>97.07%</u>	<u>2.89%</u>	<u>0.04%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.01%</u>

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	Acct. Code	<u>Total \$</u>	<u>SGS %</u>	LGS %	HVF%	<u>CO-OP%</u>	<u>ML%</u>	SC%	PS%	INT%	PG%	FSP%	ISP%	FPO%
ONSITE - CUSTOMER: PROPOSED METHODOLOGY														
I. GAS PLANT IN SERVICE														
A. INTANGIBLE PLANT														
Franchises & Consents	401	10.298	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Other Intangible Plant	402	6.263.645	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	401-402	6 273 943	83 25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
	401 402	0,273,343	03.2570	15.2770	0.7570	0.0076	0.0770	0.0070	0.4570	0.1570	0.0070	0.0070	0.0070	0.0070
B. PRODUCTION PLANT														
(Reserved)	-	<u>0</u>												
Sub-total	420-424	0												
C. LOCAL STORAGE PLANT														
Land	440	0												
Structures & Improvements	442	0												
Sub-total	440-449	0												
D. TRANSMISSION PLANT														
Land	460	0												
Structures & Improvements	461	0												
Structures & Improvements - M&R	463	0												
Mains	465	0												
Measuring & Reg. Equipment	467	0												
Other Transmission Equipment	469	0												
Sub-total	460-469	0												
E. DISTRIBUTION PLANT														
Land	470	1,012,707	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Computer Equipment - Hardware	471	677,588	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Structures & Improvements	472	0												
Structures & Improvements: M & R	472.1	0												
Services	473	284,239,631	90.88%	8.67%	0.34%	0.00%	0.04%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%
Regulators	474	56,621,401	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
Regulators & Meters Installations	474.1	0												
Mains	475	0												
Measuring & Reg. Equipment	477	2,113,687	0.00%	0.00%	0.00%	0.52%	0.00%	14.82%	84.66%	0.00%	0.00%	0.00%	0.00%	0.00%
Telemetry Equipment	477.1	0												
Meters	478	46,179,936	62.62%	34.96%	1.87%	0.00%	0.17%	0.00%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%
AMR/ERT Modules	479	7,586,806	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Distribution Equipment		0												
Sub-total	470-479	398,431,757	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
F. GENERAL FLANT	490	02 624	0E 0C0/	10 66%	2 6 7 9/	0.00%	0.22%	0.02%	0.05%	0 499/	0.00%	0.00%	0.00%	0.02%
	400	5 200 225	05.00%	10.00%	2.07%	0.00%	0.22%	0.02%	0.05%	0.40%	0.00%	0.00%	0.00%	0.03%
	402	5,500,525	63.60%	10.00%	2.0776	0.00%	0.2270	0.02%	0.05%	0.40%	0.00%	0.00%	0.00%	0.05%
Office Furniture & Equipment	482.1	0												
	483	0												
larget Adjustments	483.1	0												
Computer Equipment: Software	483.2	0												
Computer System Development	483.3	0	05.05%		0.670/			0.000/	0.050/					
Transportation Equipment	484	-403	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Vehicle Conversion Kits	484.1	0												
Heavy Work Equipment	485	78,409	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Tools & Work Equipment	486	80	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Rental Equipment: Conv. Bur.	487	0												
Deferred Ineligible Overhead	488	0												
Property, Plant & Equipment Gas Inventory	489	136,739	83.25%	<u>15.27%</u>	<u>0.73%</u>	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Sub-total	480-490	5,598,783	85.76%	10.83%	2.60%	0.00%	0.22%	0.02%	0.06%	0.46%	0.00%	0.00%	0.00%	0.03%
Sub-total Diant-in-Service		410 204 492	82 28%	15 210/	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%
		410,004,400	03.2070	10.2170	0.7370	0.00%	0.0770	0.00/0	0.4070	0.10/0	0.00/0	0.00/0	0.0070	0.00/0

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	Acct. Code	<u>Total Ş</u>	<u>SGS %</u>	<u>LGS %</u>	HVF%	<u>CO-OP%</u>	<u>ML%</u>	<u>SC%</u>	<u>PS%</u>	INT%	<u>PG%</u>	FSP%	ISP%	FPO%
G. ADDITIONS TO UTILITY PLANT														
Construction Work in Progress		0												
Other Additions		<u>0</u>												
Sub-total		0												
Total Utility Plant		410,304,483	83.28%	15.21%	0.75%	0.00%	0.07%	0.08%	0.45%	0.16%	0.00%	0.00%	0.00%	0.00%
II. ACCUMULATED DEPRECIATION														
Intangible Plant		-2,358,574	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
Production Plant		0												
Local Storage Plant		0												
Transmission Plant		0												
Distribution Plant		-126,097,174	85.32%	13.17%	0.61%	0.00%	0.06%	0.11%	0.60%	0.13%	0.00%	0.00%	0.00%	0.00%
General Plant		-4,458,124	85.81%	10.76%	2.63%	0.00%	0.22%	0.02%	0.06%	0.47%	0.00%	0.00%	0.00%	0.03%
Retirement Work in Progress		<u>0</u>												
Sub-total		-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
Plant Held For Future Use		0												
Total Accumulated Depreciation		-132,913,872	85.34%	13.09%	0.68%	0.00%	0.07%	0.10%	0.58%	0.14%	0.00%	0.00%	0.00%	0.00%
III. OTHER RATE BASE														
Contributions in Aid of Construction		-4,440,204	83.31%	15.28%	0.73%	0.00%	0.07%	0.00%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Cash Working Capital		4,240,718	82.05%	14.65%	2.45%	0.00%	0.21%	0.04%	0.14%	0.44%	0.00%	0.00%	0.00%	0.03%
Security Deposits		-900,000	86.03%	11.44%	1.95%	0.02%	0.16%	0.02%	0.04%	0.35%	0.00%	0.00%	0.00%	0.00%
Gas in Storage		0												
Investment in DSM		0												
Investment in Regulatory Costs		1,750,872	85.86%	10.66%	2.67%	0.00%	0.22%	0.02%	0.05%	0.48%	0.00%	0.00%	0.00%	0.03%
Investment in Site Restoration		739,994	83.25%	15.27%	0.73%	0.00%	0.07%	0.08%	0.45%	0.15%	0.00%	0.00%	0.00%	0.00%
Total Other Rate Base		1,391,380	80.86%	10.02%	7.62%	0.00%	0.62%	0.17%	-0.75%	1.32%	0.00%	0.00%	0.00%	0.12%
TOTAL RATE BASE		<u>278,781,991</u>	<u>82.29%</u>	<u>16.19%</u>	<u>0.82%</u>	<u>0.00%</u>	<u>0.08%</u>	<u>0.07%</u>	<u>0.37%</u>	<u>0.17%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>



REFERENCE:

Appendix 3

PREAMBLE TO IR (IF ANY):

IGU requires specific information about the proposals being made by CGM, which do nor appear to be present in the record to date. Appendix 3 was provided to show the COS allocations by each detailed account, but it appears Appendix 3 is based on the existing methodology, not the proposed methodology (e.g., Appendix 3 still includes Peak and Average allocation for Demand related costs). In addition, without numerical values to track through, it is difficult to know if the descriptions are being properly (a) understood, and (b) implemented by CGM.

QUESTION:

- a) Please confirm Appendix 3 is based on the existing Cost of Service methodology.
- b) Please provide a copy of the full Appendix 3 for the proposed methodology, highlighting each change from the Appendix 3 as it was filed.
- c) Please confirm that if a function (e.g., Production at page 15) shows no allocator in the final 3 columns of the sheet (e.g., Demand, Energy or Customer) then no assets of the particular asset class are allocated to this function. If this is not correct, please explain with numerical examples.
- d) Please explain the difference between TRANS and TRANSPT, and whether there is any practical difference in the cost responsibility outcomes of assets functionalized to these 2 groups.
- e) Please explain the difference between DIST and DISTPT, and whether there is any practical difference in the cost responsibility outcomes of assets functionalized to these 2 groups.
- f) Per Appendix 3 page 15, some General Plant is functionalized to OPEXP and has a Production Classification and Allocation (e.g., Account 482) while some General Plant similarly functionalized to OPEXP does not show a Production classification nor allocation (e.g., Account 483). If these two plant codes are functionalized using the same



Functional Allocator, why do some have cost that show up in a given function while others do not?

- g) Per Appendix 3, page 15, why does the Production Function (page 15) include a method of allocating Accumulated Depreciation "PRODDEP" when there is no Production Rate Base allocated to this function (only General Plan Rate Base)? How is PRODDEP developed? Please provide the same answers for PIPEDEP and STORDEP.
- h) Starting with the accounts 482, 483.2 and 484, please show the rate base balance, the functionalization for each account (in dollars and percentages), the classification (in dollars and percentages) and the allocation to customers (in dollars and percentages). In each case, show the allocators used
- i) What is the allocator TRANSDEP-E, if all transmission plant is classified to Demand?
- j) Explain the difference between PAVG-D and PAVG-TBS and why each is used in the cases shown at Appendix 3, page 19. Please indicate what are the new proposed allocators in the proposed methodology and similarly indicate whether the allocations would include or exclude Mainline customers, and for each account indicate why this is the proposal.
- k) Per Appendix 3, page 17, please provide a description of the COM1 allocator that was used in the existing model and indicate how this is proposed to be updated in the proposed methodology. If there is no change proposed, please indicate why COM1 (e.g., total sales) remains a reasonable allocator for Gas in Storage Rate Base, when this storage requirement ties to seasonality in usage

RESPONSE:

- a) Confirmed.
- b) Please see the Attachment 1 to this response.
- c) Confirmed.
- d) The "TRANS" functionalization factor is used to functionalize costs to the Transmission function, whereas "TRANSPT" is used to functionalize items in the same proportion as total transmission plant is functionalized. Because all transmission plant is functionalized



to Transmission there is no difference in cost responsibility outcomes as a result of using "TRANSPT" rather than "TRANS".

- e) The "DIST" functionalization factor is used to functionalize costs to the Distribution function, whereas "DISTPT" is used to functionalize items in the same proportion as total distribution plant is functionalized. Costs within distribution plant are functionalized to both Distribution (e.g. 475 Distribution Mains) and Onsite (e.g. Meters); as a result, DISTPT in turn functionalizes costs to both Distribution and Onsite in the same proportion as total distribution plant. For example, the account 470 Land is assigned to Distribution and Onsite functions in the proportion that total distribution plant was assigned to each of these functions.
- f) Account 483 has a zero-dollar balance as a result no classification or allocation factors are shown.
- g) PRODDEP, PIPEDEP, AND STORDEP are all internal allocators derived based on other allocations that occur within the cost allocation study. As discussed at page 15 of the Application, General Plant is largely functionalized based on operating costs which results in each of the six functions being assigned a portion of General Plant. This is the case for each of the accounts 480, 482 & 484 and results in costs being functionalized to all functions, including Production, Pipeline, and Storage. Depreciation on General Plant is similarly functionalized across all functions and then classified in proportion to how other costs in the respective functions are classified using the PRODDEP, PIPEDEP, and STRORDEP. Effectively this results in the costs being allocated in proportion to operating costs.



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h) Please see the table below. The account 483 has \$0.0 value, for this reason there are no classification or allocation shown.

Funtionalization				Functional								
				Factor	Pro	oduction	Pipeline		Storage	Transmission	Distribution	OnSite
Structures & Improvements	482	\$	8,619,031	OPEXP		153,021	149,	868	145,613	804,250	2,065,954	5,300,325
						2%		2%	2%	9%	24%	61%
Transportation Equipment	484	\$	(655)	OPEXP		(12)		(11)	(11)	(61)	(157)	(403)
						2%		2%	2%	9%	24%	61%
Classification					Der	mand	Energy		Customer	T		
Production										†		
Structures & Improvements	482	\$	153,021	PRODO&M			\$ 153,	021				
						0%	1	.00%	0%			
Transportation Equipment	484	\$	(12)	PRODO&M			\$	(12)				
						0%	1	00%	0%			
Pipeline										Ţ		
Structures & Improvements	482	\$	149,868	PIPEO&M	\$	148,147	\$ 1,	721				
						99%		1%	0%			
Transportation Equipment	484	s	(11)	PIPEO&M	\$	(11)	\$	(0)				
						99%		1%	0%			
Storage												
Structures & Improvements	482	\$	145,613	STORO&M	\$	133,498	\$ 12,	114				
						92%		8%	0%			
Transportation Equipment	484	\$	(11)	STORO&M	\$	(10)	\$	(1)				
						92%		8%	0%	ļ		
Transmission												
Structures & Improvements	482	\$	804,250	TRANO&M	\$	803,765	\$	486				
						100%		0%	0%			
Transportation Equipment	484	\$	(61)	TRANO&M	\$	(61)	\$	(0)				
						100%		0%	0%	ļ		
Distribution												
Structures & Improvements	482	\$	2,065,954	DISTO&M	\$	1,351,376	\$	-	\$ 714,578			
						65%		0%	35%			
Transportation Equipment	484	\$	(157)	DISTO&M	\$	(103)	\$	-	\$ (54)			
						65%		0%	35%	ļ		
Onsite												
Structures & Improvements	482	\$	5,300,325	ONSITEO&M	\$	-	\$	-	\$ 5,300,325			
						0%		0%	100%			
Transportation Equipment	484	\$	(403)	ONSITEO&M	\$	-	\$	-	\$ (403)			
						0%		0%	100%			



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Allocation			Small Small Gen. Large Gen High			Special					Power		Primary Firm				Interruptible Fixed							
			Resid	lential Cor	nmercial	Service	Servio	e I	Volume	Coo	perative	Main L	ine	Contra	cts	Station	is In	terruptible (Gas	Su	upplemental	Suppleme	ntal O	ffering
			SGS-F	R SGS	5-C	SGS-Total	LGS	1	HVF	CO-(OP	ML		SC		GS	IN	T I	PG	FS	SP	ISP	FF	РО
Production - Energy																								
Structures & Improvements	\$	153,021 PRODO&M-E	\$	- \$	-	\$ -	\$	-	\$-	\$	-	\$	-	\$	-	\$	- s	-	\$ 138,78	3\$	5 13,262	\$	916 \$	61
				0%	0%	6 0	%	0%	0)%	0%		0%		0%		0%	0%	91	%	9%		1%	0%
Transportation Equipment	\$	(12) PRODO&M-E	\$	- \$	-	ş -	\$	-	\$-	\$	-	\$	-	\$	-	\$	- \$	-	\$ (1	1) \$	5 (1)	\$	(0) \$	(0)
				0%	0%	5 O	%	0%	0)%	0%		0%		0%		0%	0%	91	%	9%		1%	0%
Pipeline - Demand																	-							
Structures & Improvements	Ş	148,147 PIPEO&M-D	\$	62,058 \$	11,865	\$ 73,92	3 Ş	56,520	\$ 15,77	95	28	Ş	243	Ş	-	Ş	- S	1,655	ş -	Ş	5 -	Ş	- \$	-
				28%	5%	33	%	25%	7	/%	0%		0%		0%		0%	1%	. 0	1%	0%		0%	0%
Transportation Equipment	Ş	(11) PIPEO&M-D	\$	(5) \$	(1)	\$ (6) \$	(4)	\$ (1) \$	(0)	\$	(0)	\$	-	\$	- s	(0)	ş -	S	5 -	\$	- \$	-
				28%	5%	33	%	25%	7	7%	0%		0%		0%		0%	1%	0	1%	0%		0%	0%
Pipeline - Energy																								
Structures & Improvements	\$	1,721 PIPEO&M-E	\$	675 \$	127	\$ 80	2\$	635	\$ 22	5\$	0	\$	5	\$	-	\$	- \$	54	\$-	\$	5 -	\$	- \$	-
				27%	5%	32	%	25%	9	9%	0%		0%		0%		0%	2%	0	1%	0%		0%	0%
Transportation Equipment	\$	(0) PIPEO&M-E	\$	(0) \$	(0)	\$ (D) \$	(0)	\$ (0) \$	(0)	\$	(0)	\$	-	\$	- \$	(0)	ş -	\$	5 -	\$	- \$	-
				27%	5%	32	%	25%	9	%	0%		0%		0%		0%	2%	0	1%	0%		0%	0%
Storage - Demand																	-							
Structures & Improvements	\$	133,498 STORO&M-D	\$	55,921 \$	10,692	\$ 66,61	4\$	50,931	\$ 14,21	9 \$	25	\$	219	\$	-	\$	- \$	1,491	ş -	S	5 -	\$	- \$	-
				28%	5%	33	%	25%	7	7%	0%		0%		0%		0%	1%	. 0	1%	0%		0%	0%
Transportation Equipment	\$	(10) STORO&M-D	\$	(4) \$	(1)	\$ (5)\$	(4)	\$ (1) \$	(0)	\$	(0)	\$	-	\$	- s	(0)	\$-	S	5 -	\$	- \$	-
				28%	5%	33	%	25%	7	1%	0%		0%		0%		0%	1%		1%	0%		0%	0%
Storage - Energy																								
Structures & Improvements	\$	12,114 STORO&M-E	\$	4,967 \$	953	\$ 5,92	0\$	4,523	\$ 1,34	75	1	\$	25	Ş	-	\$	- s	297	ş -	S	5 -	\$	- \$	-
				28%	5%	33	%	25%	. 7	7%	0%		0%		0%		0%	2%	. 0	1%	0%		0%	0%
Transportation Equipment	Ş	STORO&M-E	\$	(0) \$	(0)	\$ (D) Ş	(0)	Ş (0) \$	(0)	Ş	(0)	Ş	-	Ş	- S	(0)	ş -	S	5 -	Ş	- \$	-
				28%	5%	33	%	25%	7	1%	0%		0%		0%		0%	2%		1%	0%		0%	0%
Transmission - Demand																								
Structures & Improvements	Ş	803,765 TRANO&M-D	\$	249,175 \$	47,609	\$ 296,78	4\$	227,230	\$ 81,09	0\$	111	Ş	65,299	\$ 115	,023	\$ 11,	063 Ş	7,164	ş -	s	5 -	Ş	- \$	-
				23%	4%	27	%	21%	. 7	7%	0%		6%		10%		1%	1%	. 0	1%	0%		0%	0%
Transportation Equipment	Ş	(61) TRANO&M-D	\$	(19) \$	(4	\$ (2	3) Ş	(17)	ş (6) \$	(0)	Ş	(5)	Ş	(9)	Ş	(1) \$	(1)	ş -	Ş	5 -	Ş	- \$	-
				23%	4%	27	%	21%	7	1%	0%		6%		10%		1%	1%	0	1%	0%		0%	0%
Transmission - Energy																								
Structures & Improvements	\$	486 TRANO&M-E	\$	157 \$	29	\$ 18	75	134	\$ 4	3 \$	-	\$	35	Ş	14	Ş	27 \$	47	ş -	S	-	\$	- \$	-
				23%	4%	28	%	20%	6	5%	0%		5%		2%		4%	7%	. (1%	0%		0%	0%
Transportation Equipment	\$	(0) TRANO&M-E	\$	(0) \$	(0)	\$ (D) \$	(0)	\$ (0) \$	-	Ş	(0)	Ş	(0)	\$	(0) \$	(0)	ş -	s	5 -	\$	- \$	-
				23%	4%	28	%	20%	6	%	0%		5%		2%		4%	1%	(1%	0%		0%	0%
Distribution - Demand																								
Structures & Improvements	\$	1,351,376 DISTO&M-D	\$	539,983 \$	103,230	\$ 643,21	35	491,919	\$ 149,55	5 \$	138	Ş	51,931	\$	-	Ş	- 5	14,620	ş -	S	· -	\$	- \$	-
				27%	5%	32	%	25%		1%	0%		3%		0%		0%	1%	. (1%	. 0%		0%	0%
Transportation Equipment	\$	(103) DISTO&M-D	\$	(41) \$	(8)	\$ (4	9)\$	(37)	\$ (1	1) \$	(0)	\$	(4)	Ş	-	\$	- \$	(1)	ş -	S		\$	- \$	-
				27%	5%	32	%	25%	7	1%	0%		3%		0%		0%	1%	(1%	0%		0%	0%
Distribution - Customer											_													
Structures & Improvements	\$	714,578 DISTO&M-C	\$	648,235 \$	45,378	\$ 693,614	4 \$	20,636	\$ 27	65	0	Ş	2	Ş	-	Ş	0 \$	50	ş -	Ş	5 -	\$	- \$	-
				46%	3%	49	%	1%	0)%	0%		0%		0%		0%	0%	. (1%	. 0%		0%	0%
Transportation Equipment	Ş	(54) DISTO&M-C	\$	(49) \$	(3)	\$ (5	3) \$	(2)	\$ (0)\$	(0)	\$	(0)	Ş	-	Ş	(0) \$	(0)	ş -	s	5 -	\$	- \$	-
				46%	3%	49	%	1%	0)%	0%		0%		0%		0%	0%	0	1%	0%		0%	0%
Onsite - Customer																								
Structures & Improvements	\$	5,300,325 ONSITEO&M-C	\$	4,171,979 \$	379,133	\$ 4,551,11	2 \$	564,877	\$ 141,54	5 \$	249	Ş	11,816	\$ 1	,192	\$ 2,	579 \$	25,200	ş -	s	· -	\$	- \$	1,754
				42%	4%	46	%	6%	. 1	%	0%		0%		0%		0%	0%	. (1%	0%		0%	0%
Transportation Equipment	\$	(403) ONSITEO&M-C	\$	(317) \$	(29)	\$ (34	6) Ş	(43)	\$ (1	1) \$	(0)	Ş	(1)	\$	(0)	\$	(0) \$	(2)	ş -	s	5 -	5	- \$	(0)
L				42%	4%	5 46	%	6%	1	%	0%		0%		0%		0%	0%	0	1%	0%		0%	0%


- i) TRANSDEP-E allocates Accumulated Depreciation to classes in proportion to the allocation of Commodity-related Total Plant in Service included in the Transmission function. As discussed in g) General Plant is allocated to all functions in proportion to total Operating and Administration costs. As such there is a small balance related to General Plant in transmission function, classified as energy related and allocated using TRANSDEP-E allocator.
- j) As per Appendix 3 page 12, PAVG-D and PAVG-TBS are both used to allocate Demand-related Distribution costs. The difference between the two allocators is that PAVG-D excludes the Mainline class (in addition to excluding the Power Station Class and Special Contract class which are excluded from both PAVG-D and PAVG-TBS). PAVG-D is used to allocate the costs of distribution mains as well as structures and improvements related to distribution plant as these costs are not allocated to the Mainline, Special Contract or Power Station classes. Please refer to the response to PUB/Centra I-6 for a discussion on the PAVG-TBS allocator and its use.

In the proposed methodology PAVG-TBS will be replaced with PDAY-TBS and Special Contracts and Power Stations customers will continue to be excluded from this allocator. Similarly, the PAVG-D will be replaced with PDAY-D and Special Contract, Power Stations and Mainline customers will be excluded from this allocator.

k) As described in Appendix 3 page 12 the COM1 allocator allocates commodity-related costs based on total sales system volumes excluding T-Service customers from the allocation. Centra is not proposing any changes to the allocator for Gas in Storage which recognizes that this component of Rate Base relates to the financial cost to the utility of holding Primary and Supplemental Gas inventory throughout the year. This cost is driven by energy requirements of all sales system customers.

Functional Allocator Name	Description	Functional Split
PROD	Functionalizes as 100% Production	Production
PIPE	Functionalizes as 100% Pipeline	Pipeline
STOR	Functionalizes as 100% Storage	Storage
TRANS	Functionalizes as 100% Transmission	Transmission
DIST	Functionalizes as 100% Distribution	Distribution
ONSITE	Functionalizes as 100% Onsite	Onsite
TRANSPT	Functionalizes in proportion to functionalized	Transmission
	Transmission plant in service	
DISTPT	Functionalizes in proportion to functionalized	Distribution and Onsite
	Distribution plant in service	
TPIS	Functionalizes in proportion to functionalized	Transmission, Distribution and Onsite
	Total Plant in Service excluding General Plant	
GENPT	Functionalizes in proportion to functionalized	Production, Pipeline, Storage,
	General Plant in Service	Transmission, Distribution, Onsite
INTDEP	Functionalizes Intangible Accumulated	Transmission, Distribution and Onsite
	Depreciation in proportion to functionalized	
	Intangible Plant in Service (which is functionalized	
	using TPIS)	
TRANSDEP	Functionalizes Transmission Accumulated	Transmission
	Depreciation in proportion to functionalized	
	Transmission plant in service	
DISTDEP	Functionalizes Distribution Accumulated	Distribution and Onsite
	Depreciation in proportion to functionalized	
	Distribution plant in service excluding non-	
	depreciating Distribution Land	
GENDEP	Functionalizes General Plant Accumulated	Production, Pipeline, Storage,
	Depreciation in proportion to functionalized	Transmission, Distribution and Onsite
	General Plant in Service excluding non-	
	depreciating General Plant Land	
RATEBASE	Functionalizes in proportion to functionalized	Production, Pipeline, Storeage,
	Total Rate Base	Transmission, Distribution and Onsite
OPEXP	Functionalizes in proportion to functionalized	Production, Pipeline, Storeage,
	Operating & Administrative Expenses	Transmission, Distribution and Onsite
MAINS	Functionalizes in proportion to functionalized	Transmission and Distribution
	transmission and distribution Mains plant in	
	service	
MAIN/SVC	Functionalizes in proportion to functionalized	Transmission, Distribution and Onsite
	transmission and Distribution Mains and Service	
	Lines plant in service	
GASCOST	Functionalizes in proportion to Total Cost of Gas	Production, Pipeline, Storage and
	that is functionalized as Production, Pipeline,	Transmission
	Storage or Transmission	
PROCGAS	Functionalizes in proportion to Total Cost of Gas	Pipeline, Storage & Transmission
	that is functionalized as Pipeline, Storage or	
	Transmission	
DEPEXP	Functionalizes total Depreciation Expense in	Production, Pipeline, Storage,
	proportion to the results of functionalizing	Transmission, Distribution and Onsite
	depreciation expense at a plant account level	

Functional Allocator Name	Description	Functional Split
REVREQ	Functionalizes in proportion to functionalized	Production, Pipeline, Storage,
	total Revenue Requirement	Transmission, Distribution and Onsite
CIAC	Functionalizes using external allocator created	Transmission (77%) , Distribution
	from Contribution in Aid of Construction	(16%) and Onsite (7%)
	accounting schedule	
LLOCATE	Functionalizes the Line Location program costs in	Transmission, Distribution and Onsite
	proportion to functionalized Mains and Service	
	Lines plant in service	
WC	Functionalizes total Cash Working Capital in	Production, Pipeline, Storage,
	proportion to the results of the "Cash Working	Transmission, Distribution and Onsite
	Capital Requirement" sub-report that	
	functionalizes each component separately	
UFG-PRI	Functionalizes UFG costs related to Primary AECO	Production and Transmission
	Gas as Transmission, and remaining Primary	
	AECO Gas Supply costs as Production	
UFG-SUPP	Functionalizes UFG costs related to Supplemental	Production and Transmission
	non-AECO Gas as Transmission, and remaining	
	Supplemental non-AECO Gas Supply costs as	
	Production	
PROCURE	Functionalizes in proportion to "Gas Supply	Production, Pipeline, Storage and
	Labour" sub-schedule	Transmission
SCADA	Functionalizes based on external study	Transmission (10%), Distribution
		(33%) and Onsite (57%)
DISTM&R	Functionalizes directly assigned PS &SC	Onsite
	Measuring Equipment plant in service as Onsite	
CUSTSERV	Functionalizes directly assigned Distribution	Distribution and Onsite
	Maintenance costs in proportion to	
	functionalized Distribution Mains & Service Line	
	plant in service	

Classification Factor	Description	Classification Split
DEMAND	Classifies as 100% Demand	Demand
ENERGY	Classifies as 100% Energy	Energy
CUST	Classifies as 100% Customer	Customer
TRANPT	Classifies in proportion to the classified Plant in	Demand
	Service included in the Transmission function	
DISTPT	Classifies in proportion to the classified Plant in	Demand and Customer
	Service included in the Distribution function	
ONSITEPT	Classifies in proportion to the classified Plant in	Customer
	Service included in the Onsite function	
PRODO&M	Classifies in proportion to the classified Operating	Energy
	& Administrative Expense included in the	
	Production function	
PIPEO&M	Classifies in proportion to the classified Operating	Demand and Energy
	& Administrative Expense included in the Pipeline	
	function	
STORO&M	Classifies in proportion to the classified Operating	Demand and Energy
	& Administrative Expense included in the Storage	
	function	
TRANO&M	Classifies in proportion to the classified Operating	Demand and Energy
	& Administrative Expense included in the	
	Transmission function	
DISTO&M	Classifies in proportion to the classified Operating	Demand and Customer
	& Administrative Expense included in the	
	Distribution function	
ONSITEO&M	Classifies in proportion to the classified Operating	Customer
	& Administrative Expense included in the Onsite	
	function	
PRODREVREQ	Classifies in proportion to the classified Revenue	Energy
	Requirement included in the Production function	
PIPEREVREQ	Classifies in proportion to the classified Revenue	Demand and Energy
	Requirement included in the Pipeline function	
STORREVREQ	Classifies in proportion to the classified Revenue	Demand and Energy
	Requirement included in the Storage function	
TRANKEVREQ	Classifies in proportion to the classified Revenue	Demand and Energy
	Requirement included in the Transmission	
DISTREVREQ	Classifies in proportion to the classified Revenue	Demand and Customer
	Requirement included in the Distribution function	
	Classifies in properties to the classified Powerus	Customer
UNSTILLEVICEU	Requirement included in the Onsite function	
PRODRTBASE	Classifies in proportion to the classified Rate Rase	Fnergy
THOUTTDAJL	included in the Production function	LUCIδy

Classification Factor	Description	Classification Split
PIPERTBASE	Classifies in proportion to the classified Rate Base	Demand and Energy
	included in the Pipeline function	
STORRTBASE	Classifies in proportion to the classified Rate Base	Demand and Energy
	included in the Storage function	
TRANRTBASE	Classifies in proportion to the classified Rate Base	Demand and Energy
	included in the Transmission function	
DISTRTBASE	Classifies in proportion to the classified Rate Base	Demand and Customer
	included in the Distribution function	
ONSITERTBASE	Classifies in proportion to the classified Rate Base	Customer
	included in the Onsite function	
PRODGAS	Classifies in proportion to the classified Cost of	Energy
	Gas included in the Production function	
PIPEGAS	Classifies in proportion to the classified Cost of	Demand and Energy
	Gas included in the Pipeline function	
STORGAS	Classifies in proportion to the classified Cost of	Demand and Energy
	Gas included in the Storage function	
TRANGAS	Classifies in proportion to the classified Cost of	Demand and Energy
	Gas included in the Transmission function	
PRODWC	Classifies in proportion to the classified Cash	Energy
	Working Capital included in the Production	
	function	
PIPEWC	Classifies in proportion to the classified Cash	Demand and Energy
	Working Capital included in the Pipeline function	
CTODING.		
STORWC	Classifies in proportion to the classified Cash	Demand and Energy
	working Capital Included in the Storage function	
TRANWC	Classifies in proportion to the classified Cash	Demand and Energy
	Working Capital included in the Transmission	2 0110110 0110 2110.87
	function	
DISTWC	Classifies in proportion to the classified Cash	Demand and Customer
	Working Capital included in the Distribution	
	function	
ONSITEWC	Classifies in proportion to the classified Cash	Customer
	Working Capital included in the Onsite function	
PRODDEP	Classifies in proportion to the classified	Energy
	Accumulated Depreciation included in the	
	Production function	
PIPEDEP	Classifies in proportion to the classified	Demand and Energy
	Accumulated Depreciation included in the	
	Pipeline function	
STORDEP	Classifies in proportion to the classified	Demand and Energy
	Accumulated Depreciation included in the	
	Storage function	
TRANDEP	Classifies in proportion to the classified	Demand and Energy
	Accumulated Depreciation included in the	
	Transmission function	

Classification Factor	Description	Classification Split
DISTDEP	Classifies in proportion to the classified	Demand and Customer
	Accumulated Depreciation included in the	
	Distribution function	
ONSITEDEP	Classifies in proportion to the classified	Customer
	Accumulated Depreciation included in the Onsite	
	function	
PRODDEPEXP	Classifies in proportion to the classified	Energy
	Depreciation Expense included in the Production	
	function	
PIPEDEPEXP	Classifies in proportion to the classified	Demand and Energy
	Depreciation Expense included in the Pipeline	
	function	
STORDEPEXP	Classifies in proportion to the classified	Demand and Energy
	Depreciation Expense included in the Storage	
	function	
TRANDEPEXP	Classifies in proportion to the classified	Demand
	Depreciation Expense included in the	
	Transmission function	
DISTDEPEXP	Classifies in proportion to the classified	Demand and Customer
	Depreciation Expense included in the Distribution	
	function	
ONSITEDEPEXP	Classifies in proportion to the classified	Customer
	Depreciation Expense included in the Onsite	
	function	
MINPLANT	Classifies Distribution Plant in Service and related	Demand (67%) and Customer (33%)
	Operating & Administrative expense as both	
	Demand and Customer to recognize that	
	distribution plant serves two purposes.	
TRANCIAC	Classifies in proportion to the classified CIAC	Demand
	included in the Transmission function	
ONSITECIAC	Classifies in proportion to the classified CIAC	Customer
	included in the Onsite function	

Allocation Factor Name	Description
PLANT IN SERVICE	
TRANPT-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Plant in Service included in the Transmission
	function
DISTPT-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Plant in Service included in the Distribution
	function
DISTPT-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Plant in Service included in the Distribution
	function
ONSITEPT-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Plant in Service included in the Onsite
	function
WORKING CAPITAL	
PRODWC-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Cash Working Capital included in the
	Production function
PIPEWC-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Cash Working Capital included in the Pipeline
	function
PIPEWC-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Cash Working Capital included in the
	Pipeline function
STORWC-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Cash Working Capital included in the Storage
	function
STORWC-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Cash Working Capital included in the
	Storage function
TRANWC-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Cash Working Capital included in the
	Transmission function
TRANWC-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Cash Working Capital included in the
	Transmission function
DISTWC-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Cash Working Capital included in the
	Distribution function
DISTWC-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Cash Working Capital included in the
	Distribution function
ONSITEWC-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Cash Working Capital included in the Onsite
	function
REVENUE REQUIREMENT	

Allocation Factor Name	Description
PRODREVREQ-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Revenue Requirement included in the
	Production function
PIPEREVREQ-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Revenue Requirement included in the
	Pipeline function
PIPEREVREQ-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Revenue Requirement included in the
	Pipeline function
STORREVREQ-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Revenue Requirement included in the
	Storage function
STORREVREQ-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Revenue Requirement included in the
	Storage function
TRANREVREQ-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Revenue Requirement included in the
	Transmission function
TRANREVREQ-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Revenue Requirement included in the
	Transmission function
DISTREVREQ-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Revenue Requirement included in the
	Distribution function
DISTREVREQ-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Revenue Requirement included in the
	Distribution function
ONSITEREVREQ-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Revenue Requirement included in the
	Onsite function
ONSITEOREV-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Revenue Requirement included in the
	Onsite function (excludes FRPGS customers)
O&M EXPENSES	
PRODO&M-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Operating & Administrative Expense
	included in the Production function
PIPEO&M-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Operating & Administrative Expense
	included in the Pipeline function
PIPEO&M-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Operating & Administrative Expense
	included in the Pipeline function

Allocation Factor Name	Description
STORO&M-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Operating & Administrative Expense
	included in the Storage function
STORO&M-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Operating & Administrative Expense
	included in the Storage function
STORO&M-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Operating & Administrative Expense
	included in the Storage function
TRANO&M-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Operating & Administrative Expense
	included in the Transmission function
TRANO&M-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Operating & Administrative Expense
	included in the Transmission function
DISTO&M-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Operating & Administrative Expense
	included in the Distribution function
DISTO&M-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Operating & Administrative Expense
	included in the Distribution function
ONSITEO&M-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Operating & Administrative Expense
	included in the Onsite function
RATE BASE	\$0.00000
DISTBASE-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Rate Base included in the Distribution
	function
ONSITEBASE-C	Allocates costs to classes in proportion to the allocation of
	Customer-related Total Rate Base included in the Onsite
	function
PRODBASE-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Rate Base included in the Production
	function
PIPEBASE-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Rate Base included in the Pipeline
	function
STORBASE-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Rate Base included in the Storage
	function
I KANBASE-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Rate Base included in the
	Transmission function

Allocation Factor Name	Description
PIPEBASE-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Rate Base included in the Pipeline
	function
STORBASE-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Rate Base included in the Storage
	function
TRANBASE-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Rate Base included in the Transmission
	function
DISTBASE-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Rate Base included in the Distribution
	function
<u>GAS COSTS</u>	
PRODGAS-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Cost of Gas in the Production function
	(primarily Commodity and Compressor Fuel costs)
PIPEGAS-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Cost of Gas in the Pipeline function
	(primarily Primary Gas Delivered Service costs)
STORGAS-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Cost of Gas in the Storage function
	(primarily storage related transportation and withdrawal costs)
TRANGAS-E	Allocates costs to classes in proportion to the allocation of
	Commodity-related Total Cost of Gas in the Transmission
	function (primarily Unaccounted for Gas costs)
PIPEGAS-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Cost of Gas in the Pipeline function
	(primarily fixed transportation costs)
STORGAS-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Cost of Gas in the Storage function
	(primarily storage related transportation and withdrawal costs)
TRANGAS-D	Allocates costs to classes in proportion to the allocation of
	Demand-related Total Cost of Gas in the Transmission function
	(primarily Minell pipeline costs)
ACCUMULATED DEPRECIATION	\$0.00000
PRODDEP-E	Allocates Accumulated Depreciation to classes in proportion to
	the allocation of Commodity-related Total Plant in Service
	included in the Production function
PIPEDEP-D	Allocates Accumulated Depreciation to classes in proportion to
	the allocation of Demand-related Total Plant in Service included
	in the Pipeline function

Allocation Factor Name	Description	
PIPEDEP-E	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Commodity-related Total Plant in Service	
	included in the Pipeline function	
STORDEP-D	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Demand-related Total Plant in Service included	
	in the Storage function	
STORDEP-E	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Commodity-related Total Plant in Service	
	included in the Storage function	
TRANDEP-D	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Demand-related Total Plant in Service included	
	in the Transmission function	
TRANDEP-E	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Commodity-related Total Plant in Service	
	included in the Transmission function	
DISTDEP-D	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Demand-related Total Plant in Service included	
	in the Distribution function	
DISTDEP-C	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Customer-related Total Plant in Service	
	included in the Distribution function	
ONSITEDEP-C	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Customer-related Total Plant in Service	
	included in the Onsite function	
ONSITEDEP-C-GEN	Allocates Accumulated Depreciation to classes in proportion to	
	the allocation of Customer-related General Total Plant included	
	in the Onsite function	
DEPRECIATION EXPENSE		
PRODDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the	
	allocation of Commodity-related Total Plant in Service included	
	in the Production function	
PIPEDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the	
	allocation of Demand-related Total Plant in Service included in	
	the Pipeline function	
PIPEDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the	
	allocation of Commodity-related Total Plant in Service included	
	in the Pipeline function	
PIPEDEPEXP-C	Allocates Depreciation Expense to classes in proportion to the	
	allocation of Customer-related Total Plant in Service included in	
	the Pipeline function	
STORDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the	
	allocation of Demand-related Total Plant in Service included in	
	the Storage function	

Allocation Factor Name	Description
STORDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the
	allocation of Commodity-related Total Plant in Service included
	in the Storage function
TRANDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the
	allocation of Demand-related Total Plant in Service included in
	the Transmission function
TRANDEPEXP-E	Allocates Depreciation Expense to classes in proportion to the
	allocation of Commodity-related Total Plant in Service included
	in the Transmission function
DISTDEPEXP-D	Allocates Depreciation Expense to classes in proportion to the
	allocation of Demand-related Total Plant in Service included in
	the Distribution function
DISTDEPEXP-C	Allocates Depreciation Expense to classes in proportion to the
	allocation of Customer-related Total Plant in Service included in
	the Distribution function
ONSITEDEPEXP-C	Allocates Depreciation Expense to classes in proportion to the
	allocation of Customer-related Total Plant in Service included in
	the Onsite function
Peak and Average	
PAVG	Allocates Demand-related costs included in the Pipeline and
	Storage functions to system customers using the Peak and
	Average method (T-Service customers are excluded from the
	allocation).
PAVG-T	Allocates Demand-related costs included in the Transmission
	function using the Peak and Average method (T-Service
	customers are included in the allocation).
PAVG-TBS	Allocates Demand-related costs included in the Distribution
	function using the Peak and Average method (Special Contracts
	and Power Stations customers are excluded from the
	allocation).
PAVG-D	Allocates Demand-related costs included in the Distribution
	function using the Peak and Average method (Special Contracts,
	Power Stations and Mainline customers are excluded from the
	allocation).
Other Internal Allocators	
COMCOST	Allocates costs to classes in proportion to the allocation of
	Commodity-related costs included in the Production function.
Demand Allocators	
PDAY	Allocates Demand-related costs to system customers on the
	basis of coincident peak day consumption (T-Service customers
	are excluded from the allocation).
PDAY-T	Allocates Demand-related costs on the basis of coincident peak
	day consumption (T-Service customers are included in the the
	allocation).

Allocation Factor Name	Description
PDAY-TBS	Allocates Demand-related costs on the basis of coincident peak
	day consumption (Special Contracts and Power Stations
	customers are excluded from the allocation).
PDAY-D	Allocates Demand-related costs on the basis of coincident peak
	day consumption (Special Contracts, Power Stations and
	Mainline customers are excluded from the allocation).
WINTEXC	Allocates Demand-related costs on the basis of winter season
	demand in excess of summer season demand
Commodity Allocators	
COM1	Allocates Commodity-related costs on the basis of total sales
	system volumes (T-Service customers are excluded from the
	allocation).
COM-T	Allocates Commodity-related costs on the basis of total sales
	volumes (T-Service customers are included in the allocation).
COM-TBS	Allocates Commodity-related costs on the basis of total sales
	volumes (Special Contracts and Power Stations customers are
	excluded from the allocation).
FPO-VOL	Allocates Commodity-related costs to FRPGS based on volume
	forecast for this program
CUSTOMER ALLOCATORS	
CUST-D	Allocates Customer-related costs on the basis of customer
	count (Special Contracts, Power Stations and Mainline
	customers are excluded from this allocation).
CUST-SGS	Allocates Customer-related costs to the Small General Service -
	Residential and Small General Service - Commercial classes on
	the basis of customer count
CUST-IND	Allocates Customer-related costs to the High Volume, Main Line,
	Special Contracts, Power Stations and Interruptible classes on
	the basis of customer count (T-Service customers are included
	in this allocation).
TRANS-CUST	Allocates Customer-related costs to the High Volume, Main Line,
	Special Contracts, Power Stations and Interruptible classes on
	the basis of T-Service customer count.
AMRERT	Assigns Customer-related costs directly to the Small General
	Service - Residential class
CUSTINFO	Allocates Customer-related costs to the Small General Service
	and Large General Service classes on the basis of customer
	count
CUST-T-2	Allocates Customer-related costs on the basis of customer
	count, with FPO customers included in a separate FPO class (T-
	Service customers are included in this allocation).

Allocation Factor Name	Description
CUST-D-2	Allocates Customer-related costs on the basis of customer
	count, with FPO customers included in a separate FPO class (Co-
	op, Special Contracts, Power Stations, and Mainline customers
	are excluded from this allocation).
CUST-SGS-2	Allocates Customer-related costs to the Small General Service -
	Residential and Small General Service - Commercial classes on
	the basis of customer count, with SGS FPO customers included
	in a separate FPO class.
Plant Special Studies	
SERVICE	Allocates Service Lines plant in service on the basis of weighted
	customer count (Co-op, Special Contracts, and Power Stations
	customers are excluded from this allocation).
METERINVEST	Allocates cost in proportion to Meter Investments cost by rate
	class (Co-op, Special Contracts, and Power Stations customers
	are excluded from this allocation as they're meter costs are
	directly assigned).
DISTM&R	Directly assigns costs of Measuring Equipment to the Co-op,
	Special Contracts and Power Stations classes.
Gas Cost Studies	
WESTERN	Assigns cost of Primary Gas AECO Supply to the Primary Gas Gas
	Commodity class
PEAKING	Allocates cost of Supplemental Gas non-AECO Supply to the
	Firm and Interruptible Supplemental Gas Commodity class
COMWINT	Allocates variable storage costs on the basis of forecast winter
	sales volumes for November to March
COMUFG	Allocates Unaccounted For Gas cost on the basis of percentages
	established through Order 131/04
FPO	Directly assigns the cost of gas supply to Fixed Rate Primary Gas
	Service to a separate FPO class
Other Special Studies	
ODOR	Allocates costs on the basis of customer count (Special
	Contracts are excluded from this allocation).
TRANS-GASSUPPLY	Allocates costs related to administration of T-Service to the High
	Volume, Main Line, Special Contracts, Power Stations and
	Interruptible classes on the basis of T-Service customer count.
Customer Service Special Studies	
LLOCATES	Allocates Line Location costs on the basis of customer count.
WORKCOORD	Allocates cost based on the average number of Service Calls
	from the last two years.
CUSTINSP	Allocates Inspection costs on the basis of customer count.
CUSTDSM	Allocates Demand Side Management costs on the basis of
	forecast class participation in DSM programs.

Allocation Factor Name	Description
CUSTREL	Allocates cost on the basis of a composite allocation factor
	derived from customer numbers weighted differently for the
	specific expense categories.
CUSTSAFE	Allocates cost on the basis of a composite allocation factor
	derived from customer numbers weighted differently for the
	specific expense categories (Safety Watching, Odor related
	calls, Customers education & safety etc).
METERREPAIR	Allocates Meter Repair costs on the basis of total estimated
	meter repair cost by rate class.
METERREAD	Allocates Meter Reading costs on the basis of monthly meter
	reading costs for each class derived from the meter reading
	data from MHUS.
LOADFORE	Allocates Load Forecast costs on the basis of weighted customer
	count.
CNTCTCNTR	Allocates Customer Contact Center costs on the basis of
	estimated call volumes by class.
BILLCOLL	Allocates Billing & Collections costs on the basis of customer
	count weighted by the effort required to bill and collect
	payments for each customer class.
BILLCUST-D	Allocates Customer Information System (Banner) costs on the
	basis of number of bills by each customer class (excluding
	Special Contracts, Power Stations and Mainline customers).
	Allocates Customer-related portion of Distribution Maintenance
COSTSERV	8. Quality Assessment costs functionalized as Onsite on the basis
	of two years average weighted number of dispatch calls
	(weighting factors: SGS 1 larger customers 1.4)
	(Weighting factors, 505 - 1, larger customers - 1.4)
EXFRAN	Permanent adjustment to mitigate the impact resulting from
	franchise expansion projects between 1995-2000 on non-
	participating classes (commenced in the 2003/04 Cost
	Allocation Study and used in all subsequent studies).

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					Dro	duction	
Account	Account	Functional		Classification	Demand	Energy	Customer
Description	Code	Allocator		Allocator	Allocator	Allocator	Allocator
RATE BASE DETAILS							
I. GAS PLANT IN SERVICE							
A. INTANGIBLE PLANT							
Franchises & Consents	401	TPIS	;	-	-	-	-
Other Intangible Plant	402	TPIS	;	-	-	-	-
Sub-total	401-402						
B. PRODUCTION PLANT							
(Reserved)	-	PRODPT	;	-	-	-	-
Sub-total	420-424						
C. LOCAL STORAGE PLANT	440	STOR	ć				
Structures & Improvements	440	TPIS	;	-	-	-	-
Sub-total	440-449						
D. TRANSMISSION PLANT							
Land	460	TRANSPT	;	-	-	-	-
Structures & Improvements - M&R	461	TRANS	t +	-	-	-	-
Mains	465	TRANS	ť	-	-	-	-
Measuring & Reg. Equipment	467	TRANS	t	-	-	-	-
Other Transmission Equipment	469	TRANSPT	÷	-	-	-	-
Sub-total	460-469						
	470	DISTPT	\$	-	-	-	-
Computer Equipment - Hardware	471	DISTPT	2	-	-		-
Structures & Improvements	472	DIST	-	-	-	-	-
Structures & Improvements M & R	472.1	DIST		-	-	-	-
Services	473	ONSITE	Z	-	-	-	-
Regulators	474	ONSITE	Z	-	-	-	-
Regulators & Meters Installations Mains	474.1	DIST	ź	-	-	-	-
Measuring & Reg. Equipment	475	DIST		-	-	-	-
Telemetry Equipment	477.1	DIST		-	-	-	-
Meters	478	ONSITE	z	-	-	-	-
AMR/ERT Modules	479	ONSITE	Z	-	-	-	-
Other Distribution Equipment	-	DISTPT	ş	-	-	-	-
Sub-total	470-479						
E GENERAL PLANT							
Land	480	OPEXP	F	PRODO&M	-	PRODO&M-E	-
Structures & Improvements	482	OPEXP	F	PRODO&M	-	PRODO&M-E	-
Leasehold Improvements	482.1	OPEXP	Ł	-	-	-	-
Office Furniture & Equipment	483	OPEXP	Ł	-	-	-	-
larget Adjustments	483.1	I PIS	;	-	-	-	-
Computer Equipment Software	483.2	OPEXP	F	-	-	-	-
Transportation Equipment	484	OPEXP	r r	PRODO&M	-	PRODO&M-E	-
Vehicle Conversion Kits	484.1	OPEXP	, F	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	1	-	-	-	-
Tools & Work Equipment	486	MAIN/SVC	/	-	-	-	-
Rental Equipment Conv. Bur.	487	OPEXP	F	-	-	-	-
Property Plant & Equipment Gas Inventory	488	TPIS	F	-	-	-	-
Sub-total	480-490	1115	,				
Sub-total Plant-in-Service							
G. ADDITIONS TO UTILITY PLANT		TRIC					
Other Additions		TPIS	;	-	-	-	-
Sub-total		1115	,				
Total Utility Plant							
II. ACCUMULATED DEPRECIATION		INITOED					
Production Plant		PRODDEP	n	_	-	-	-
Local Storage Plant		STORDEP	e	-	-	-	-
Transmission Plant		TRANSDEP	t	-	-	-	-
Distribution Plant		DISTDEP)	-	-	-	-
General Plant		GENDEP	I	PRODDEP	-	PRODDEP-E	-
Ketirement Work in Progress		TPIS	5	-	-	-	-
Sab-totai							
Plant Held For Future Use		TPIS	;	-	-	-	-
Total Accumulated Depreciation							
III. UTHER RATE BASE		CIAC	-				
Contributions in Aid of Construction Cash Working Capital		WC	C V	PRODWC	-	- PRODWC-F	-
Security Deposits		ONSITE	z	-	-	-	-
Gas in Storage		STOR	e	-	-	-	-
Investment in DSM		TRANS	t	-	-	-	-
Investment in Regulatory Costs		OPEXP	t	PRODO&M	-	PRODO&M-E	-
Investment in Site Restoration		TPIS	5	-	-	-	-
i otal Other Kate Base							

No change

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No change							
				Pipe	line		
Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
	<u></u>	Milocotor	<u>rinocatori</u>	<u>-mocator</u>	<u>ninocator</u>	<u>raiocator</u>	
RATE BASE DETAILS							
I. GAS PLANT IN SERVICE							
A. INTANGIBLE PLANT							
Franchises & Consents	401	TPIS	-	-	-	-	
Sub-total	402 401-402	TPIS	-	-	-	-	
(Reserved)	-	PRODPT	-	-	-	-	
Sub-total	420-424						
C. LOCAL STORAGE PLANT							
Land	440	STOR	-	-	-	-	
Sub-total	442 440-449	1115	-	-	-	-	
Land	460	TRANSPT	-	-	-	-	
Structures & Improvements	461	TRANS	-	-	-	-	
Mains	465	TRANS	-	-	-	-	
Measuring & Reg. Equipment	467	TRANS	-	-	-	-	
Sub-total	469 460-469	TRANSPT	-	-	-	-	
Land	470	DISTPT	-	-	-	-	
Computer Equipment - Hardware	471	DISTPT	-	-	-	-	
Structures & Improvements Structures & Improvements M & R	472	DIST	-	-	-	-	
Services	473	ONSITE	-	-	-	-	
Regulators Regulators & Meters Installations	474 474.1	ONSITE	-	-	-	-	
Mains	475	DIST	-	-	-	-	
Measuring & Reg. Equipment Telemetry Equipment	477 477.1	DIST	-	-	-	-	
Meters	478	ONSITE	-	-	-	-	
AMR/ERT Modules Other Distribution Equipment	479	ONSITE	-	-	-	-	
Sub-total	470-479						
F. GENERAL PLANT							
Land	480	OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-	
Structures & Improvements	482 482 1	OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-	
Office Furniture & Equipment	483	OPEXP	-	-	-	-	
Target Adjustments	483.1	TPIS	-	-	-	-	
Computer System Development	483.3	OPEXP	-	-	-	-	
Transportation Equipment Vehicle Conversion Kits	484 484 1	OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-	
Heavy Work Equipment	485	MAIN/SVC	-	-	-	-	
Tools & Work Equipment Rental Equipment Conv. Bur	486 487	MAIN/SVC OPEXP	-	-	-	-	
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-	
Property, Plant & Equipment Gas Inventory	489	TPIS	-	-	-	-	
Sub total	400 450						
Sub-total Plant-in-Service							
G. ADDITIONS TO UTILITY PLANT							
Construction Work in Progress		TPIS	-	-	-	-	
Sub-total		1115					
Total Utility Plant							
·····							
II. ACCUMULATED DEPRECIATION		INTDEP	-	-	-	-	
Production Plant		PRODDEP	-	-	-	-	
Local Storage Plant Transmission Plant		STORDEP	-	-	-	-	
Distribution Plant		DISTDEP	-	-	-	-	
General Plant Retirement Work in Progress		GENDEP TPIS	PIPEDEP	PIPEDEP-D	PIPEDEP-E	-	
Sub-total							
Plant Held For Future Lise		TPIS	-	_	-	-	
Total Accumulated Depreciation							
III. OTHER RATE BASE							
Contributions in Aid of Construction Cash Working Capital		CIAC	PIPEWC	- PIPEWC-D	- PIPEWC-F	-	
Security Deposits		ONSITE		-	-	-	
Gas in Storage Investment in DSM		STOR TRANS	-	-	-	-	
Investment in Regulatory Costs		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-	
Investment in Site Restoration Total Other Rate Base		IPIS	-	-	-	-	

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No change								
				Ste	orage			
Account	Account	Functional	Classification	Demand	Energy	Customer		
Description	code	Allocator	Allocator	Allocator	Allocator	Allocator		
RATE BASE DETAILS								
I. GAS PLANT IN SERVICE								
A. INTANGIBI F PI ANT								
Franchises & Consents	401	TPIS	-	-	-	-		
Other Intangible Plant	402	TPIS	-	-	-	-		
Sub-total	401-402							
B. PRODUCTION PLANT	_	PRODET			-			
Sub-total	420-424	FRODET						
Land	440	STOR	-	-	-	-		
Structures & Improvements	442	TPIS	-	-	-	-		
Sub-total	440-449							
D. TRANSMISSION PLANT	460	TRANCET						
Structures & Improvements	460	TRANSPT	-	-	-	-		
Structures & Improvements - M&R	463	TRANS	-	-	-	-		
Mains Massuring & Pag. Equipment	465	TRANS	-	-	-	-		
Other Transmission Equipment	469	TRANSPT	-	-	-	-		
Sub-total	460-469							
E. DISTRIBUTION PLANT								
Land	470	DISTPT	-	-	-	-		
Computer Equipment - Hardware Structures & Improvements	471 472	DISTPT	-	-	-	-		
Structures & Improvements M & R	472.1	DIST	-	-	-	-		
Services	473	ONSITE	-	-	-	-		
Regulators Regulators & Meters Installations	474	ONSITE	-		-	-		
Mains	475	DIST	-	-	-	-		
Measuring & Reg. Equipment	477	DIST	-	-	-	-		
Meters	477.1	ONSITE	-	-	-	-		
AMR/ERT Modules	479	ONSITE	-	-	-	-		
Other Distribution Equipment Sub-total	- 470-479	DISTPT	-	-	-	-		
F. GENERAL PLANT	480	OPEXP	STORO&M	STORO&M-D	STORO&M-F	-		
Structures & Improvements	482	OPEXP	STORO&M	STORO&M-D	STORO&M-E	-		
Leasehold Improvements	482.1	OPEXP	-	-	-	-		
Office Furniture & Equipment Target Adjustments	483 483.1	OPEXP TPIS	-	-	-	-		
Computer Equipment Software	483.2	OPEXP	-	-	-	-		
Computer System Development	483.3	OPEXP	-	-	-	-		
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-		
Heavy Work Equipment	485	MAIN/SVC	-	-	-	-		
Tools & Work Equipment Rental Equipment, Conv. Bur	486	MAIN/SVC	-	-	-	-		
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-		
Property, Plant & Equipment Gas Inventory	489	TPIS	-	-	-	-		
Sub-total	480-490							
Sub-total Plant-in-Service								
G. ADDITIONS TO UTILITY PLANT								
Construction Work in Progress		TPIS	-	-	-	-		
Other Additions Sub-total		TPIS	-	-	-	-		
Total Utility Plant								
II. ACCUMULATED DEPRECIATION								
Intangible Plant		INTDEP	-	-	-	-		
Local Storage Plant		STORDEP	-		-	-		
Transmission Plant		TRANSDEP	-	-	-	-		
Distribution Plant General Plant		DISTDEP	- STORDER	- STORDER-D	- STORDER-E	-		
Retirement Work in Progress		TPIS	-	-	-	-		
Sub-total								
Plant Held For Future Use		TPIS	-	-	-	-		
Total Accumulated Depreciation								
III. OTHER RATE BASE								
Contributions in Aid of Construction		CIAC	-	-		-		
Cash working Capital Security Deposits		ONSITE	STORWC	-	-	-		
Gas in Storage		STOR	ENERGY	-	COM1	-		
Investment in DSM		TRANS	- STORO&M	- STORO&M-D	- STORO&M-F	-		
Investment in Site Restoration Total Other Rate Base		TPIS	-	-		-		

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No change

				Transmi	ssion	
Account	Account	Functional	Classification	Demand	Energy	Customer
Description	code	Allocator	Allocator	Allocator	Allocator	Allocator
RATE BASE DETAILS						
I. GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT Franchises & Consents	401	TPIS	TRANPT	TRANPT-D	-	-
Other Intangible Plant	402	TPIS	TRANPT	TRANPT-D	-	-
Sub-total	401-402					
B. PRODUCTION PLANT						
(Reserved)	-	PRODPT	-	-	-	-
Sub-total	420-424					
C. LOCAL STORAGE PLANT						
Land Structures & Improvements	440	STOR	-	-	-	-
Sub-total	440-449	1115				
Land	460	TRANSPT	TRANPT	TRANPT-D	-	-
Structures & Improvements	461	TRANS	DEMAND	PAVG T PDAY-T (DA)	-	-
Structures & Improvements - M&R	463	TRANS	DEMAND	PAVG T PDAY-T (DA)	-	-
Measuring & Reg. Equipment	465	TRANS	DEMAND	PAVG T PDAY-T (DA)	-	-
Other Transmission Equipment	469	TRANSPT	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT						
Land	470	DISTPT	-	-	-	-
Computer Equipment - Hardware	471	DISTPT	-	-	-	-
Structures & Improvements M & R	472	DIST	-	-	-	-
Services	473	ONSITE	-	-	-	-
Regulators	474	ONSITE	-	-	-	-
Regulators & Meters Installations Mains	4/4.1	DIST	-	-	-	-
Measuring & Reg. Equipment	475	DIST	-	-	-	-
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	-	-	-	-
AMR/ERT Modules	479	DISTPT	-	-	-	-
Sub-total	470-479					
E GENERAL DIANT						
Land	480	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Structures & Improvements	482	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Leasehold Improvements	482.1	OPEXP	-	-	-	-
Target Adjustments	483	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development	483.3	OPEXP	-	-	-	-
Transportation Equipment	484	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Heavy Work Equipment	485	MAIN/SVC	TRANPT	- TRANPT-D	-	-
Tools & Work Equipment	486	MAIN/SVC	TRANPT	TRANPT-D	-	-
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-
Deferred Ineligible Overhead	488	OPEXP	-	-		-
Sub-total	489-490	1813	TRANOQIVI	TRAINP 1-D	I KANOQIVI-E	-
Sub-total Plant in Convice						
Sub-total Plant-IN-Service						
G. ADDITIONS TO UTILITY PLANT						
Construction Work in Progress		TPIS	-	-	-	-
Sub-total		1113	-	-	-	-
Total Utility Plant						
II. ACCUMULATED DEPRECIATION		INITO SO	TRANSCO	TRANDER R	TRANSCO	
Intangible Plant Production Plant			I KANDEP	I KANDEP-D	IRANDEP-E	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant		TRANSDEP	TRANDEP	TRANDEP-D	TRANDEP-E	-
Distribution Plant General Plant		DISTDEP			- TRANDED F	-
Retirement Work in Progress		TPIS	-	-	-	-
Sub-total		-				
Plant Held For Future Use		TPIS	-	-	-	-
Total Accumulated Depreciation						
III. OTHER RATE BASE			TRANST	TRANDT D TRANST D (CIAC)		
Contributions in Aid of Construction Cash Working Capital		CIAC	I RANPT TRANWC	HRANPI D-IRANPT-D (CIAC)	- TRANWC-F	-
Security Deposits		ONSITE	-	-	-	-
Gas in Storage		STOR	-	-	-	-
Investment in DSM		TRANS	ENERGY	- TRANOSM D	CUSTDSM	-
Investment in Site Restoration		TPIS	TRANO&M	TRANPT-D	TRANO&M-E	-
Total Other Rate Base		-				

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				Distributio	bution		
Account	Account	Functional	Classification	Demand	Energy	Customer	
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator	
RATE BASE DETAILS							
I. GAS PLANT IN SERVICE							
A. INTANGIBLE PLANT							
Franchises & Consents	401	TPIS	DISTPT	DISTPT-D	-	DISTPT-C	
Other Intangible Plant	402	TPIS	DISTPT	DISTPT-D	-	DISTPT-C	
Sub-total	401-402						
B. PRODUCTION PLANT							
(Reserved)	-	PRODPT	-	-	-	-	
Sub-total	420-424						
C. LOCAL STORAGE PLANT							
Land	440	STOR	-	-	-	-	
Structures & Improvements	442	TPIS	-	-	-	-	
305-1018	440-449						
D. TRANSMISSION PLANT							
Land	460	TRANSPT	-	-	-	-	
Structures & Improvements - M&B	461	TRANS	-	-	-	-	
Mains	465	TRANS	-	-	-	-	
Measuring & Reg. Equipment	467	TRANS	-	-	-	-	
Other Transmission Equipment	469	TRANSPT	-	-	-	-	
Sub-total	460-469						
E. DISTRIBUTION PLANT							
Land	470	DISTPT	DISTPT	DISTPT-D	-	DISTPT-C	
Computer Equipment - Hardware	471	DISTPT	DISTPT	DISTPT-D	-	DISTPT-C	
Structures & Improvements M & R	472	DIST	DEMAND	PAVG D PDAY-D	-	-	
Services	473	ONSITE		-	-	-	
Regulators	474	ONSITE	-	-	-	-	
Regulators & Meters Installations	474.1	ONSITE	-		-	-	
Mains Measuring & Reg. Equipment	475	DIST	DEMAND	PAVG D PDAY-D	-	CUSI-D	
Telemetry Equipment	477.1	DIST	DEMAND	PAVG TBS PDAY-TBS	-	-	
Meters	478	ONSITE	-	-	-	-	
AMR/ERT Modules	479	ONSITE	-	-	-	-	
Sub-total	470-479	DISTPT	-	-	-	-	
F. GENERAL PLANT							
Land	480	OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C	
Leasehold Improvements	482	OPEXP	DISTORIM	DISTO&IVI-D	-	DISTORIVI-C	
Office Furniture & Equipment	483	OPEXP	-	-	-	-	
Target Adjustments	483.1	TPIS	-	-	-	-	
Computer Equipment Software	483.2	OPEXP	-	-	-	-	
Computer System Development Transportation Equipment	483.3 484	OPEXP	- DISTO&M	- DISTO&M-D	-	- DISTO&M-C	
Vehicle Conversion Kits	484.1	OPEXP	-		-		
Heavy Work Equipment	485	MAIN/SVC	DISTPT	DISTPT-D	-	DISTPT-C	
Tools & Work Equipment	486	MAIN/SVC	DISTPT	DISTPT-D	-	DISTPT-C	
Rental Equipment Conv. Bur.	487	OPEXP	-	-	-	-	
Property, Plant & Equipment Gas Inventory	489	TPIS	DISTO&M	DISTPT-D	-	DISTPT-C	
Sub-total	480-490						
Cult total Direct in Commiss							
Sub-total Plant-In-Service							
G. ADDITIONS TO UTILITY PLANT							
Construction Work in Progress		TPIS	-	-	-	-	
Other Additions		TPIS	-	-	-	-	
Sub-total							
Total Utility Plant							
II. ACCUMULATED DEPRECIATION		INTDED	DISTORD				
Production Plant		PRODDEP	DISTDEP	-	-	DISTDEP-C	
Local Storage Plant		STORDEP	-	-	-	-	
Transmission Plant		TRANSDEP	-		-	-	
Distribution Plant		DISTDEP	DISTDEP	DISTDEP-D	-	DISTDEP-C	
Retirement Work in Progress		TPIS	-	-	-	- JISI DEP-C	
Sub-total		-					
Plant Held For Future Use		I PIS	-	-	-	-	
Total Accumulated Depreciation							
III. OTHER RATE BASE		0140	DEMAND	DISTRE			
Contributions in Aid of Construction Cash Working Capital		UAC WC	DEMAND	DISTPT-D	-	- DISTWC-C	
Security Deposits		ONSITE	-	-	-	-	
Gas in Storage		STOR	-	-	-	-	
Investment in DSM		TRANS			-		
Investment in Regulatory Costs		TPIS	DISTO&M DISTO&M	DISTORIVI-D DISTPT-D	-	DISTORIVI-C	
Total Other Rate Base							

No change

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					OnSite	
Account	Account	Functional	Classification	Demand	Energy	Customer
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator
RATE BASE DETAILS						
L GAS PLANT IN SERVICE						
A. INTANGIBLE PLANT	401	TDIS	ONSITERT			ONSITERT.C
Other Intangible Plant	401	TPIS	ONSITEPT	-	-	ONSITEPT-C
Sub-total	401-402					
B PRODUCTION PLANT						
(Reserved)	-	PRODPT	-	-	-	-
Sub-total	420-424					
C. LOCAL STORAGE PLANT						
Land	440	STOR	-	-	-	
Structures & Improvements	442	TPIS	-	-	-	-
300-1014	440-449					
D. TRANSMISSION PLANT						
Land Structures & Improvements	460	TRANSPT	-	-	-	
Structures & Improvements - M&R	463	TRANS	-	-	-	-
Mains	465	TRANS	-	-	-	-
Measuring & Reg. Equipment Other Transmission Equipment	467	TRANS	-	-	-	-
Sub-total	460-469					
E. DISTRIBUTION PLANT Land	470	DISTPT	ONSITEPT	-	-	ONSITEPT-C
Computer Equipment - Hardware	471	DISTPT	ONSITEPT	-	-	ONSITEPT-C
Structures & Improvements	472	DIST	-	-	-	-
Structures & Improvements M & R Services	472.1 473	DIST	- CUST	-	-	- SERVICE
Regulators	474	ONSITE	CUST	-	-	METERINVEST
Regulators & Meters Installations	474.1	ONSITE	-	-	-	-
Mains Measuring & Reg. Equipment	475	DIST	CUST	-	-	- DISTM&R
Telemetry Equipment	477.1	DIST	-	-	-	-
Meters	478	ONSITE	CUST	-	-	METERINVEST
Other Distribution Equipment	479	DISTPT	-	-	-	AWRERT
Sub-total	470-479					
Land	480	OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Structures & Improvements	482	OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Leasehold Improvements Office Furniture & Equipment	482.1	OPEXP	-	-	-	-
Target Adjustments	483.1	TPIS	-	-	-	-
Computer Equipment Software	483.2	OPEXP	-	-	-	-
Computer System Development Transportation Equipment	483.3 484	OPEXP	- ONSITEO&M	-	-	- ONSITEO&M-C
Vehicle Conversion Kits	484.1	OPEXP	-	-	-	-
Heavy Work Equipment	485	MAIN/SVC	ONSITEPT	-	-	ONSITEPT-C
l ools & Work Equipment Rental Equipment Conv. Bur.	486 487	MAIN/SVC OPEXP	ONSITEPT	-	-	ONSITEPT-C
Deferred Ineligible Overhead	488	OPEXP	-	-	-	-
Property, Plant & Equipment Gas Inventory	489	TPIS	ONSITEO&M	-	-	ONSITEPT-C
Sub-total	480-490					
Sub-total Plant-in-Service						
Construction Work in Progress		TPIS	-	-	-	-
Other Additions		TPIS	-	-	-	-
Sub-total						
Total Utility Plant						
II. ACCUMULATED DEPRECIATION		INTOFP	ONSITEDEP	-	-	
Production Plant		PRODDEP	-	-	-	-
Local Storage Plant		STORDEP	-	-	-	-
Transmission Plant Distribution Plant		DISTOP	- ONSITEDEP	-	-	- ONSITEDEP-C
General Plant		GENDEP	ONSITEDEP	-	-	ONSITEDEP-C-GEN
Retirement Work in Progress		TPIS	-	-	-	-
Sub-totai						
Plant Held For Future Use		TPIS	-	-	-	-
III. OTHER RATE BASE		0140	ONCITEDTRACE			
Contributions in Aid of Construction Cash Working Capital		WC	ONSITENTBASE	-	-	ONSITEME CONSITENT-C (CIAC)
Security Deposits		ONSITE	CUST	-	-	BILLCOLL
Gas in Storage		STOR	-	-	-	-
Investment in Regulatory Costs		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Investment in Site Restoration		TPIS	ONSITEO&M	-	-	ONSITEPT-C
Total Other Rate Base						

No change

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1a

No	change	

			Draduction					
Account	Account	Functional		Classification	Demand	Fnergy	Customer	
Description	Code	Allocator		Allocator	Allocator	Allocator	Allocator	
COST OF SERVICE DETAILS								
I. COST OF GAS								
A. FIXED COSTS		DIDE	-					
TCPL F3 Demand		PIPE	e	-	-	-	-	
NGTI		PIPE	e	-	-	-	-	
		PIPF	F	-	-	-	-	
TCPL Firm Service - Emerson to Man Zone		PIPE	e	-	-	-	-	
TCPL FS Demand - Man Zone		PIPE	e	-	-	-	-	
Other Pipeline Fixed Tolls		PIPE	e	-	-	-	-	
ANR Storage Deliverability		STOR	e	-	-	-	-	
ANR Joliet to Storage Winter		STOR	e	-	-	-	-	
ANR Crystal Falls from Storage		STOR	e	-	-	-	-	
GLGT Storage to Deward		STOR	e	-	-	-	-	
Seasonal Storage Capacity		STOR	e	-	-	-	-	
Seasonal Storage Deliverability		STOR	e	-	-	-	-	
Annual Storage Capacity		STOR	e	-	-	-	-	
Annual Storage Deliverability		STOR	e	-	-	-	-	
ANR Joliet to Storage Summer		STOR	e	-	-	-	-	
ANR Crystal Falls to Storage		STOR	e	-	-	-	-	
GLGT Emerson to Crystal Falls		STOR	e	-	-	-	-	
Forecast Capacity Management Revenues		PIPE	e	-	-	-	-	
Sub-total								
Β. ΜΑΡΙΔΡΙ Ε ΤΡΑΝΙΣΡΟΡΤΑΤΙΟΝ								
TCPL FS - Sask Zone		PIPF	F	-	-	-	-	
TCPL FS - Flowing directly to Man Zone		PIPE	e	-	-		-	
TCPL FS - SSDA (Welwyn)		PIPE	د د				-	
Primary Gas Delivered Service		PIPE	e	-	-	-	-	
GLGT Storage Transportation		STOR	e	-	-	-	-	
ANB Storage Transportation		STOR	e	-	-	-	-	
ANB Storage Withdrawl Chg		STOR	e	-	-	-	-	
Storage Gas - Transportation & Delivery Cost		STOR	ę	-	-	-	-	
Compressor Fuel TCPI SSDA		PROD		-	-	-	-	
Compressor Fuel P AFCO (Empress)		PROD	÷	ENERGY	-	WESTERN	-	
Compressor Fuel Emerson		STOR	, F	-	-	-	-	
Compressor Fuel TCPI SSDA (Welwyn) to MDA		PROD		-	-	-	-	
Compressor Fuel Oklahoma		STOR	ŕ	-	-	-	-	
Compressor Fuel Storage & Supplemental US Supplies		STOR	ę	-	-	-	-	
Sub-total		51011						
C. COMMODITY COST								
Primary AECO Direct to System		UFG-PRI AECO	1	ENERGY	-	WESTERN	-	
Storage Gas Primary AECO to System		UFG-PRI AECO	1	ENERGY	-	WESTERN	-	
Oklahoma Supply		UFG-SUPP nonAECO	1	-	-	-	-	
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	1	ENERGY	-	PEAKING	-	
Emerson Supply		UFG-SUPP nonAECO	1	ENERGY	-	PEAKING	-	
Primary Gas Delivered Service		UFG-PRI AECO	1	ENERGY	-	WESTERN	-	
Fixed Price Offering		UFG-PRI AECO	1	ENERGY	-	FPO	-	
Sub-total								
D. OTHER GAS COSTS								
Minell Charges		TRANS	t	-	-	-	-	
Load Balancing Charges		PIPE	e	-	-	-	-	
Baseload Volume Price Increment Charges		PIPE	e	-	-	-	-	
Sub-total								
Total Cost of Gas								
II. UTHER REVENUE		ONCITE						
Rental Income		ONSITE	č	-	-	-	-	
Late Payment Charge		ONSITE	Z	-	-	-	-	
other		OREVR	2		-	- COMCOST	-	
Total Other Bayerus		UPEXP	F	FRUDUQIVI	-	CONICOST	-	

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No change

				Pipelir	ne		
Account	Account	Functional	Classification	Demand	Energy	Customer	
Description	<u>Code</u>	Allocator	Allocator	Allocator	Allocator	Allocator	
COST OF SERVICE DETAILS							
I. COST OF GAS							
A. FIXED COSTS TCPL FS Demand - Sask Zone		PIPE	DEMAND	PAVG PDAY (INT)	-	-	
TCPL STS Demand		PIPE	DEMAND	PAVG PDAY (INT)	-	-	
NGTL	_	PIPE	DEMAND				
		PIPE	DEMAND	PAVG PDAY (INT)	-	-	1a
TCPL Firm Service - Emerson to Man Zone	-	PIPE	DEMAND	PAVG PDAY (INT)	-	-	
TCPL FS Demand - Man Zone		PIPE	DEMAND	PAVG PDAY (INT)	-	-	
Other Pipeline Fixed Tolls		PIPE	DEMAND	PAVG PDAY (INT)	-	-	
ANR Storage Deliverability		STOR	-	-	-	-	
ANR Joliet to Storage Winter		STOR	-	-	-	-	
GLGT Storage to Deward		STOR	-	-	-	-	
Seasonal Storage Capacity		STOR	-	-	-	-	
Seasonal Storage Deliverability		STOR	-	-	-	-	
Annual Storage Capacity		STOR	-	-	-	-	
Annual Storage Deliverability		STOR	-	-	-	-	
ANR Joliet to Storage Summer		STOR	-	-	-	-	
ANR Crystal Falls to Storage		STOR	-	-	-	-	
GLGT Emerson to Crystal Falls		STOR	-		-	-	
Forecast Capacity Management Revenues		PIPE	DEMAND	PAVG PDAY (INT)	-	-	
Sub-total							
B. VARIABLE TRANSPORTATION							
TCPL FS - Sask Zone		PIPE	-	-	-	-	
TCPL FS - Flowing directly to Man Zone		PIPE	-	-	-	-	
TCPL FS - SSDA (Welwyn)		PIPE	-	-	-	-	
Primary Gas Delivered Service		PIPE	ENERGY	-	COM1	-	
GLGI Storage Transportation		STOR	-	-	-	-	
ANR Storage Withdrawl Cha		STOR	-	-	-	-	
Storage Gas - Transportation & Delivery Cost		STOR	-	-	-	-	
Compressor Fuel TCPL SSDA		PROD	-		-	-	
Compressor Fuel P AECO (Empress)		PROD	ENERGY	-	COM1	-	
Compressor Fuel Emerson		STOR	-	-	-	-	
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	-	-	-	-	
Compressor Fuel Oklahoma		STOR	-	-	-	-	
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-	-	-	
Sub-total							
C. COMMODITY COST							
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-	
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-	
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-	
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-	
Emerson Supply		UFG-SUPP NONAECO	-	-	-	-	
Finally Gas Delivered Service		UFG-PRI AECO	-	-	-	-	
Sub-total			-	-	-	-	
D. OTHER GAS COSTS							
Minell Charges		TRANS	-	-	-	-	
Load Balancing Charges		PIPE	DEMAND	PAVG PDAY	-	-	
Sub-total		PIPE	-	-	-	-	
i otai CUSL UI Gas							
II. OTHER REVENUE							
Rental Income		ONSITE	-	-	-	-	
Late Payment Charge		ONSITE	-	-	-	-	
otoker kevenue Other		OPEXP	- PIPEO&M	PAVG PDAY	- PIPEO&M-F	-	
		10100	1 11 1 X / (X IV)	LOXNEL/AL	1 11 1 X (X X T		

Total Other Revenue

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No change

				Sto	torage		
Account Description	Account Code	Functional Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
COST OF GAS							
A. FIXED COSTS TCPL FS Demand - Sask Zone		DIDE					
TCPL IS Demand		PIPE			-		
NGT		PIPE	-	-	-	-	
		PIPE	-	-	-	-	
TCPL Firm Service - Emerson to Man Zone		PIPF	-	-	-	-	
TCPL FS Demand - Man Zone		PIPE	-	-	-	-	
Other Pipeline Fixed Tolls		PIPE	-	-	-	-	
ANR Storage Deliverability		STOR	-	-	-	-	
ANR Joliet to Storage Winter		STOR	DEMAND	PAVG WINTEXC	-	-	
ANR Crystal Falls from Storage		STOR	DEMAND	PAVG WINTEXC	-	-	
GLGT Storage to Deward		STOR	DEMAND	PAVG WINTEXC	-	-	
Seasonal Storage Capacity		STOR	DEMAND	PAVG WINTEXC	-	-	
Seasonal Storage Deliverability		STOR	DEMAND	PAVG WINTEXC	-	-	
Annual Storage Capacity		STOR	DEMAND	PAVG WINTEXC	-	-	
Annual Storage Deliverability		STOR	DEMAND	PAVG WINTEXC	-	-	
ANR Joliet to Storage Summer		STOR	DEMAND	PAVG WINTEXC	-	-	
ANR Crystal Falls to Storage		STOR	DEMAND	PAVG WINTEXC	-	-	
GLGT Emerson to Crystal Falls		STOR	DEMAND	PAVG WINTEXC	-	-	
Forecast Capacity Management Revenues		PIPE	-		-	-	
Sub-totai							
B. VARIABLE TRANSPORTATION							
TCPL FS - Sask Zone		PIPE	-	-	-	-	
ICPLFS - Flowing directly to Man Zone		PIPE	-	-	-	-	
ICPLFS - SSDA (Welwyn)		PIPE	-	-	-	-	
Primary Gas Delivered Service		PIPE	-	-	-	-	
GLGI Storage Transportation		STOR	ENERGY	-	COMWINI	-	
ANK Storage Transportation		STOR	ENERGY	-	COMMINI		
AINT SLOTAGE WILLTOTAWI LTG.		STOR	ENERGY	-	CONWINT	-	
Comprossor Fuel TCPI SSDA		BROD	ENERGY	-	CONTANINT		
Compressor Fuel D AFCO (Empress)		PROD	-	-	-	-	
Compressor Fuel Emerson		STOR	ENERGY	-		-	
Compressor Fuel TCPI SSDA (Welwyn) to MDA		PROD	-	_	-	-	
Compressor Fuel Oklahoma		STOR	-	-	-	-	
Compressor Fuel Storage & Supplemental US Supplies		STOR	ENERGY	-	COMWINT	-	
Sub-total		5.6.			50		
C. COMMODITY COST							
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-	
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-	
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-	
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-	
Emerson Supply		UFG-SUPP nonAECO	-	-	-	-	
Primary Gas Delivered Service		UFG-PRI AECO	-	-	-	-	
Fixed Price Offering		UFG-PRI AECO	-	-	-	-	
Sub-total							
D. OTHER GAS COSTS							
Minell Charges		TRANS	-	-	-	-	
Load Balancing Charges		PIPE	-	-	-	-	
Baseload Volume Price Increment Charges		PIPE	-	-	-	-	
วนม-เอเลิเ							
Total Cost of Gas							
OTHER REVENUE							
Rental Income		ONSITE	-	-	-	-	
Late Payment Charge		ONSITE	-	-	-	-	
Broker Revenue		ONSITE	-	-	-	-	
Other		OPEXP	STORO&M	STORO&M-D	STORO&M-E	-	

Total Other Revenue

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No change

				Transm	hission		
Account	Account	Functional	Classification	Demand	Energy	Customer	
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator	
COST OF SERVICE DETAILS							
I. COST OF GAS							
A. FIXED COSTS							
TCPL ES Demand - Sask Zone		PIPF	-	-	-	-	
TCPL STS Demand		PIPF	-	-	-	-	
NGTL	_	PIPE					
		PIPE	-	-	-	-	1a
TCPL Firm Service - Emerson to Man Zone	-	PIPE	-	-	-	-	
TCPL FS Demand - Man Zone		PIPE	-	-	-	-	
Other Pipeline Fixed Tolls		PIPE	-	-	-	-	
ANR Storage Deliverability		STOR	-	-	-	-	
ANR Joliet to Storage Winter		STOR	-	-	-	-	
ANR Crystal Falls from Storage		STOR	-	-	-	-	
GLGT Storage to Deward		STOR	-	-	-	-	
Seasonal Storage Capacity		STOR	-	-	-	-	
Seasonal Storage Deliverability		STOR	-	-	-	-	
Annual Storage Capacity		STOR	-	-	-	-	
Annual Storage Deliverability		STOR	-	-	-	-	
ANR Joliet to Storage Summer		STOR	-	-	-	-	
ANR Crystal Falls to Storage		STOR	-	-	-	-	
GLGT Emerson to Crystal Falls		STOR	-	-	-	-	
Forecast Capacity Management Revenues		PIPE	-	-	-	-	
Sud-total							
TCPLES - Sask Zone		PIDE		_			
TCPL FS - Flowing directly to Man Zone		PIPE		_			
TCPL FS - SSDA (Welward)		PIPE		_			
Primary Gas Delivered Service		PIPE	-	-	-	-	
GLGT Storage Transportation		STOR	-	-	-	-	
ANR Storage Transportation		STOR	-	-	-	-	
ANR Storage Withdrawl Chg.		STOR	-	-	-	-	
Storage Gas - Transportation & Delivery Cost		STOR	-	-	-		
Compressor Fuel TCPL SSDA		PROD	-	-	-	-	
Compressor Fuel PAECO (Empress)		PROD	-	-	-	-	
Compressor Fuel Emerson		STOR	-	-	-	-	
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	-	-	-	-	
Compressor Fuel Oklahoma		STOR	-	-	-	-	
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-	-	-	
Sub-total							
C. COMMODITY COST							
Primary AECO Direct to System		UFG- PRI AECO	ENERGY	-	COMUFG	-	
Storage Gas Primary AECO to System		UFG-PRI AECO	ENERGY	-	COMUFG	-	
Oklahoma Supply		UFG- SUPP nonAECO	-	-	-	-	
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	ENERGY	-	COMUFG	-	
Emerson Supply		UFG-SUPP nonAECO	ENERGY	-	COMUFG	-	
Primary Gas Delivered Service		UFG-PRI AECO	ENERGY	-	COMUFG	-	
Fixed Price Offering		UFG-PRI AECO	ENERGY	-	COMUFG	-	
Sub-total							
D. OTHER CAS COSTS							
D. UTTER GAS CUSTS		TDANC	DEMAND	DAVIC T DDAV T			
I and Balancing Charges		DIDE	DEIVIAND	PDAT-1	-	-	
Baseload Volume Price Increment Charges		PIPE			-		
Sub-total		1 H L			-	-	
505 10101							
Total Cost of Gas							
II. OTHER REVENUE							
Rental Income		ONSITE	-	-	-	-	
Late Payment Charge		ONSITE	-	-	-	-	
Broker Revenue		ONSITE	-	-	-	-	
Other		OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-	

Other Total Other Revenue

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				Distributi	on		
Account	Account	Functional	Classification	Demand	Energy	Customer	
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator	
COST OF SERVICE DETAILS							
I. COST OF GAS							
A FIXED COSTS							
TCPL FS Demand - Sask Zone		PIPF	-	-	-	-	
TCPL STS Demand		PIPF	-	-	-	-	
NGTL		PIPE					
		PIPE	-		-		1a
TCPL Firm Service - Emerson to Man Zone		PIPE	-	-	-	-	
TCPL FS Demand - Man Zone		PIPE	-	-	-	-	
Other Pipeline Fixed Tolls		PIPE	-	-	-	-	
ANR Storage Deliverability		STOR	-	-	-	-	
ANR Joliet to Storage Winter		STOR	-	-	-	-	
ANR Crystal Falls from Storage		STOR	-	-	-	-	
GLGT Storage to Deward		STOR	-	-	-	-	
Seasonal Storage Capacity		STOR	-	-	-	-	
Seasonal Storage Deliverability		STOR	-	-	-	-	
Annual Storage Capacity		STOR	-	-	-	-	
Annual Storage Deliverability		STOR	-	-			
ANR Joliet to Storage Summer		STOR	-	-			
ANR Crystal Falls to Storage		STOR	-	-	-	-	
GLGT Emerson to Crystal Falls		STOR	-	-	-	-	
Enrecast Canacity Management Revenues		PIPE	-	-	-	-	
Sub-total							
505 (00)							
Β. VARIABLE TRANSPORTATION							
TCPL FS - Sask Zone		DIDE	_	_			
TCBLES - Elowing directly to Man Zono		DIDE					
TCPL FS - Flowing directly to Mail Zone		DIDE	-	-	-	-	
Primary Cas Delivered Service		DIDE		-			
CLOT Starses Transmitter		FIFE	-	-	-	-	
GLGT Storage Transportation		STUR	-	-	-	-	
ANR Storage Transportation		STUR	-	-	-	-	
ANR Storage Withdrawi Chg.		STOR	-	-	-	-	
Storage Gas - Transportation & Delivery Cost		STOR	-	-	-	-	
Compressor Fuel TCPL SSDA		PROD	-	-	-	-	
Compressor Fuel PAECO (Empress)		PROD	-	-	-	-	
Compressor Fuel Emerson		STOR	-	-	-	-	
Compressor Fuel TCPL SSDA (Welwyn) to MDA		PROD	-	-	-	-	
Compressor Fuel Oklahoma		STOR	-	-	-	-	
Compressor Fuel Storage & Supplemental US Supplies		STOR	-	-	-	-	
Sub-total							
C. COMMODITY COST							
Primary AECO Direct to System		UFG-PRI AECO	-	-	-	-	
Storage Gas Primary AECO to System		UFG-PRI AECO	-	-	-	-	
Oklahoma Supply		UFG-SUPP nonAECO	-	-	-	-	
Storage Gas Supplemental non-AECO Supply		UFG-SUPP nonAECO	-	-	-	-	
Emerson Supply		UFG-SUPP nonAECO	-	-	-	-	
Primary Gas Delivered Service		UFG- PRI AECO	-	-	-	-	
Fixed Price Offering		UFG-PRI AECO	-	-	-	-	
Sub-total							
D. OTHER GAS COSTS							
Minell Charges		TRANS	-	-	-	-	
Load Balancing Charges		PIPE	-	-	-	-	
Baseload Volume Price Increment Charges		PIPE	-		-		
Sub-total							
Total Cost of Gas							
II. OTHER REVENUE							
Rental Income		ONSITE	-		-	-	
Late Payment Charge		ONSITE	-	-	-	-	
Broker Revenue		ONSITE	-	-	-	-	
Other		OPEXP	DISTO&M	DISTO&M-D	-	DISTO&M-C	

Total Other Revenue

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No change	
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Account Description	Account Functional Code <u>Allocator</u>	Classification Allocator	Demand <u>Allocator</u>	Energy <u>Allocator</u>	Customer <u>Allocator</u>	
COST OF SERVICE DETAILS						
. COST OF GAS						
A. FIXED COSTS						
TCPL FS Demand - Sask Zone	PIPE	-	-	-	-	
TCPL STS Demand	PIPE	-	-	-	-	
NGTL	PIPE					15
	PIPE	-	-	-	-	10
TCPL Firm Service - Emerson to Man Zone	PIPE	-	-	-	-	
ICPL FS Demand - Man Zone	PIPE	-	-	-	-	
AND Storage Deliverability	FIFE	-	-	-	-	
ANR Storage Deriver ability	STOR	-	-	-	-	
ANR Jonet to Storage Willer	STOR	-	-	-	-	
GLGT Storage to Deward	STOR		-			
Seasonal Storage Capacity	STOR	-	-	-	-	
Seasonal Storage Deliverability	STOR	-	-	-	-	
Annual Storage Capacity	STOR	-	-	-	-	
Annual Storage Deliverability	STOR	-	-	-	-	
ANR Joliet to Storage Summer	STOR	-	-	-	-	
ANR Crystal Falls to Storage	STOR	-	-	-	-	
GLGT Emerson to Crystal Falls	STOR	-	-	-	-	
Forecast Capacity Management Revenues	PIPE	-	-	-	-	
Sub-total						
B. VARIABLE TRANSPORTATION						
TCPL FS - Sask Zone	PIPE	-	-	-	-	
TCPL FS - Flowing directly to Man Zone	PIPE	-	-	-	-	
TCPL FS - SSDA (Welwyn)	PIPE	-	-	-	-	
Primary Gas Delivered Service	PIPE	-	-	-	-	
GLGT Storage Transportation	STOR	-	-	-	-	
ANR Storage Transportation	STOR	-	-	-	-	
ANR Storage Withdrawl Chg.	STOR	-	-	-	-	
Storage Gas - Transportation & Delivery Cost	STOR	-	-	-	-	
Compressor Fuel TCPL SSDA	PROD	-	-	-	-	
Compressor Fuel P AECO (Empress)	PROD	-	-	-	-	
Compressor Fuel Emerson	STOR	-	-	-	-	
Compressor Fuel TCPL SSDA (Welwyn) to MDA	PROD	-	-	-	-	
Compressor Fuel Oklahoma	STOR	-	-	-	-	
Compressor Fuel Storage & Supplemental US Supplies	STOR	-	-	-	-	
C. COMMODITY COST	LIEG-DPLAECO					
Storage Gas Primary AECO to System	LIEG-PRI AECO				_	
Oklahoma Supply	LIEG-SLIPP nonAECO	-	_	-	-	
Storage Gas Supplemental non-AECO Supply	UEG-SUPP nonAECO	-	_	-	-	
Emerson Supply	UEG-SUPP nonAECO	-	-	-	-	
Primary Gas Delivered Service	LIEG-PRI AECO	-	-	-	-	
Fixed Price Offering	UFG-PRI AFCO	-	-	-	-	
Sub-total						
D. OTHER GAS COSTS						
Minell Charges	TRANS	-	-	-	-	
Load Balancing Charges	PIPE	-	-	-	-	
Baseload Volume Price Increment Charges	PIPE	-	-	-	-	
Sub-total						
Total Cost of Gas						
I. OTHER REVENUE						
	ONSITE	-	-	-	-	
Rental Income						
Rental Income Late Payment Charge	ONSITE	CUST	-	-	CUST-SGS	
Rental Income Late Payment Charge Broker Revenue	ONSITE	CUST CUST	-	-	CUST-SGS ONSITEOREV-C	

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					Pro	oduction	
Account	Account	Functional		Classification	Demand	Energy	Customer
Description	Code	Allocator		Allocator	Allocator	Allocator	Allocator
III. OPERATING & ADMINISTRATIVE EXPENSES							
A. CUSTOMER SERVICE & CORPORATE RELATIONS							
Back/Middle Office Services		GASCOST	i	PRODGAS	-	PRODGAS-E	-
Billing & Collections		ONSITE	z	-	-	-	-
Customer & Public Relations		ONSITE	z	-	-	-	-
Customer Information Systems (Banner)		ONSITE	Z	-	-	-	-
Customer Inspections		ONSITE	Z	-	-	-	-
Customer Safety Services		ONSITE	Z	-	-	-	-
Dispatch		ONSITE	Z	-	-	-	-
Energy Supply, Planning & Support		PROCGAS	ι	PRODGAS	-	PRODGAS-E	-
Environment		MAINS	С	-	-	-	-
Meter Reading		ONSITE	z	-	-	-	-
Rate and Regulatory Affairs		OPEXP	F	PRODO&M	-	PRODO&M-E	-
Sub-total							
B OPERATIONS AND MAINTENANCE							
Communication System		SCADA	h	-	-	-	-
Distribution Maintenance		MAIN/SVC	ĩ	-	-	-	-
Load Forecast		ONSITE	,			_	_
Motoring		ONSITE				-	
Netering		ONSITE	-	-	-	-	-
Plant Failures & Emergencies		UNSITE	2	-	-	-	-
Quality Assessment		MAIN/SVC	/	-	-	-	-
Regulating Station Maintenance		DIST		-	-	-	-
System Performance & Reliability		MAINS	С	-	-	-	-
Sub-total							
C. ORGANIZATIONAL SUPPORT							
Corporate Governance		OPEXP	F	PRODO&M	-	PRODO&M-E	-
Corporate Infrastructure		OPEXP	F	PRODO&M	-	PRODO&M-E	-
Corporate Services		OPEXP	F	PRODO&M	-	PRODO&M-E	-
Departmental Support		OPEXP	r.	PRODO&M	-	PRODO&M-E	-
Operational Management		OPEXP	, r	PRODO&M	-	PRODO&M-E	-
Sub-total							
D. ADJUSTMENTS TO INCOME		00510					
Corporate Alloc. & Adj.		OPEXP	Ł	PRODO&M	-	PRODO&M-E	-
Depreciation, Interest, Taxes		OPEXP	Ł	PRODO&M	-	PRODO&M-E	-
Sub-total							
Total Operating & Administrative Expenses							
IV. DEPRECIATION & AMORTIZATION							
Depreciation Expense		DEPEXP	1	PRODDEPEXP	-	PRODDEPEXP-E	-
Amortization of Cust. Contributions		CIAC	С		-	-	-
Depreciation Common Assets		OPEXP	F	PRODO&M	-	PRODO&M-E	-
Amortization Expense (Deferred)		TPIS	5	-	-	-	-
Demand Side Management Amortization Expense (D	eferred)	TRANS	t	-	-	-	-
Furnace Replacement Program		ONSITE	z	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	t		-	-	-
Total Depreciation & Amortization Expenses							
V. CAPITAL & UTHER TAXES		TRIC					
Municipal Taxes		I PIS	,	-	-		-
Payroll Tax		OPEXP	Ł	PRODO&M	-	PRODO&IM-E	-
Taxes on Common Assets		RATEBASE	5	PRODRIBASE	-	PRODBASE-E	-
Corporate Capital Tax		RATEBASE	5	PRODRTBASE	-	PRODBASE-E	-
Business Taxes		RATEBASE	S		-	-	-
Other		RATEBASE	S	-	-	-	-
Income Taxes		RATEBASE	S	PRODRTBASE	-	PRODBASE-E	-
lotal laxes							
VI. FINANCE EXPENSE		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
		DATERACE		PRODUTRACE			
VII. CORPORATE ALLOCATION		RATEBASE	s	PRODRIBASE	-	PRODBASE-E	-
VIII. NET INCOME (LOSS)		RATEBASE	s	PRODRTBASE	-	PRODBASE-E	-
Working Capital Sub-Report							
Revenues		REVREQ.		PRODREVREQ	-	PRODREVREQ-E	-
Cost of Gas		GASCOST		PRODGAS	-	PRODGAS-E	-
Operating Expenses		OPFXP		PRODO&M	-	PRODO&M-F	-
Municipal and Other Taxes		TPIS		-	-	-	-
Cost of Long Term Debt		RATERASE		PRODRTRASE	-	PRODBASE-F	-
Cost of Short Term Debt		RATERASE		PRODRTRASE	-	PRODRASE_F	-
Corporate Allocation		DATEDASE		DDODDTDACE	-		-
Total		RAIEBASE		FRUDRIBASE	-	PROUBASE-E	-
i utal							

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				Pipe	line	
Account	Account	Functional	Classification	Demand	Energy	Customer
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator
III. OPERATING & ADMINISTRATIVE EXPENSES						
A. CUSTOMER SERVICE & CORPORATE RELATIONS						
Back/Middle Office Services		GASCOST	PIPEGAS	PIPEGAS-D	PIPEGAS-E	-
Billing & Collections		ONSITE	-	-	-	-
Customer & Public Relations		ONSITE	-	-	-	-
Customer Information Systems (Banner)		ONSITE	-	-	-	-
Customer Inspections		ONSITE	-	-	-	-
Customer Safety Services		ONSITE	-	-	-	-
Dispatch		ONSITE	-	-	-	-
Energy Supply, Planning & Support		PROCGAS	PIPEGAS	PIPEGAS-D	PIPEGAS-E	-
Environment		MAINS	-	-	-	-
Meter Reading		ONSITE				-
Dete and Decidetery Affeire		ONSITE				
Rate and Regulatory Analis		UPEAP	PIPEOQIVI	PANO PDAT	PIPEORIVI-E	-
Sub-total						
D. ODERATIONS AND MAINTENANCE						
B. OPERATIONS AND MAINTENANCE						
Communication System		SCADA	-	-	-	-
Distribution Maintenance		MAIN/SVC	-	-	-	-
Load Forecast		ONSITE	-	-	-	-
Metering		ONSITE	-	-	-	-
Plant Failures & Emergencies		ONSITE	-	-	-	-
Quality Assessment		MAIN/SVC	-	-	-	-
Regulating Station Maintenance		DIST	-	-	-	-
System Performance & Reliability		MAINS	-	-	-	-
Sub-total						
C ORGANIZATIONAL SUPPORT						
Corporate Covernance		ODEVD	DIDEORM	DAVC DDAV		
		OPEXP	PIPEOQIVI	PAVO PDAT	PIPEOQIVI-E	-
Corporate infrastructure		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Corporate Services		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Departmental Support		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Operational Management		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Sub-total						
D. ADJUSTMENTS TO INCOME						
Corporate Alloc. & Adj.		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Depreciation, Interest, Taxes		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Sub-total						
Total Operating & Administrative Expenses						
IV. DEPRECIATION & AMORTIZATION						
Depreciation Expense		DEPEXP	PIPEDEPEXP	PAVG PDAY	PIPEDEPEXP-E	-
Amortization of Cust Contributions		CIAC	-	_	-	-
Depreciation Common Assets		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M_E	-
Amortization Expense (Deferred)		TPIS	-	-	-	-
Domand Sido Management Amortization Evennes (Def	arrad)	TRANC				
Demand Side Management Amortization Expense (Dem	eneu)	ONCITE	-	-	-	-
Furnace Replacement Program		UNSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-	-	-
Total Depreciation & Amortization Expenses						
V. CAPITAL & OTHER TAXES						
Municipal Taxes		TPIS	-	-	-	-
Payroll Tax		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Taxes on Common Assets		RATEBASE	PIPERTBASE	PAVG PDAY	PIPEBASE-E	-
Corporate Capital Tax		RATEBASE	PIPERTBASE	PAVG PDAY	PIPEBASE-E	-
Business Taxes		RATEBASE	-	-	-	-
Other		RATEBASE	-	-	-	-
Income Taxes		RATEBASE	PIPERTBASE	PAVG PDAY	PIPEBASE-E	-
Total Taxes						
VI. FINANCE EXPENSE		RATERASE	PIPERTRASE	PAVG PDAY	PIPERASE-E	-
		101120/102				
		DATEDACE	DIDEDTDASE	PAVG PDAY		-
VII. CORPORATE ALLOCATION		NATEBASE	FIFERIDASE		FIFEBASE-L	
VIII NET INCOME (LOSS)		DATEDACE	DIDEDTDACE	DAVG DDAV		
VIII. NET INCOME (LOSS)		RATEBASE	PIPERTBASE	PAVO PDAT	PIPEBASE-E	-
Working Conital Sub Box						
working Capital Sub-Report		DE1/	0.050	DIDED51	DIDEDE:	
kevenues .		REVREQ	PIPEREVREQ	PIPEREVREQ-D	PIPEREVREQ-E	-
Lost of Gas		GASCOST	PIPEGAS	PIPEGAS-D	PIPEGAS-E	-
Operating Expenses		OPEXP	PIPEO&M	PIPEO&M-D	PIPEO&M-E	-
Municipal and Other Taxes		TPIS	-	-	-	-
Cost of Long Term Debt		RATEBASE	PIPERTBASE	PIPEBASE-D	PIPEBASE-E	-
Cost of Short Term Debt		RATEBASE	PIPERTBASE	PIPEBASE-D	PIPEBASE-E	-
Corporate Allocation		RATEBASE	PIPERTBASE	PIPEBASE-D	PIPEBASE-E	-
Total						

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				St	orage	
Account	Account	Functional	Classification	Demand	Energy	Customer
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator
III. OF ERATING & ADMINISTRATIVE EXFERSES						
A. CUSTOMER SERVICE & CORPORATE RELATIONS Back/Middle Office Services		GASCOST	STORGAS	STORGAS-D	STORGAS-E	-
Billing & Collections		ONSITE	-	-	-	-
Customer & Public Relations		ONSITE	-	-	-	-
Customer Information Systems (Banner)		ONSITE	-	-	-	-
Customer Inspections		ONSITE	-	-	-	-
Customer Safety Services		ONSITE	-	-	-	-
Dispatch		ONSITE	-	-	-	-
Energy Supply Planning & Support		PROCGAS	STORGAS	STORGAS-D	STORGAS-F	
Environment		MAINS	-	-	-	-
Motor Roading		ONSITE				
Rate and Regulatory Affairs		OREVR	STOPO8.M	PAVG PDAY	STOPO8.M.E	
Sub-total		OF LAF	31010000	- Are DAT	STOROGINE	-
B. OPERATIONS AND MAINTENANCE						
Communication System		SCADA	-	-	-	-
Distribution Maintenance		MAIN/SVC	-	-	-	-
Load Forecast		ONSITE	-	-	-	-
Metering		ONSITE	-	-	-	-
Plant Failures & Emergencies		ONSITE				
Quality According to the second		MAIN/SVC				
Quality Assessment		DICT	-	-	-	-
Custom Defermence & Delichility		DIST	-	-	-	-
Sub-total		MAINS	-	-	-	-
C. ORGANIZATIONAL SUPPORT						
Corporate Governance		OPEXP	STORO&M	STORO&M-D	STORO&M-F	-
Corporate Infrastructure		OPEXP	STORO&M	STORO&M-D	STORO&M-F	
Corporate Services		OPEXP	STORO&M	STORO&M-D	STORO&M-F	
Departmental Support		OPEXP	STOPORM	STORO&M-D	STOROGINI E	
Operational Management		OPEXP	STOROGIN	STORO&M-D	STORO&M-E	
Sub-total		OF LAF	31010000	STOROGINED	STOROGINE	
D. ADJUSTMENTS TO INCOME						
Corporate Alloc. & Adi.		OPEXP	STORO&M	STORO&M-D	STORO&M-E	
Depreciation. Interest, Taxes		OPEXP	STORO&M	STORO&M-D	STORO&M-F	-
Sub-total		0123	Stonoum	Stonoum B	STONOGINE	
Total Operating & Administrative Expenses						
IV. DEPRECIATION & AMORTIZATION		DEREVR	STORDEREVR	STORDEREVR D		
Amortization of Cust Contributions		CIAC	STORDEFEAF	STORDEFEXF-D	STORDEFERFE	-
Amortization of Cust. Contributions		CIAC	-	-	-	-
Depreciation Common Assets		OPEXP	STORO&M	STORO&M-D	STORO&IM-E	-
Amortization Expense (Deterred)		TPIS	-	-	-	-
Demand Side Management Amortization Expense (Def	ferred)	TRANS	-	-	-	-
Furnace Replacement Program		ONSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization Total Depreciation & Amortization Expenses		TRANS	-	-	-	-
V. CAPITAL & UTHER TAXES		TRIC				
wuncipal raxes		1715	-	-	-	-
Payroll Tax		UPEXP	STORO&M	STURU&M-D	STUKU&M-E	-
Taxes on Common Assets		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Corporate Capital Tax		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Business Taxes		RATEBASE	-	-	-	-
Other		RATEBASE	-	-	-	-
Income Taxes Total Taxes		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
VI. FINANCE EXPENSE		RATERASE	STORRTRASE	STORRASE-D	STORBASE-F	_
VI. FINANCE LAFENSE		KATEBASE	STORRTBASE	STORBASE-D	STORBASE	-
VII. CORPORATE ALLOCATION		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
VIII. NET INCOME (LOSS)		RATEBASE	STORRTBASE	STORBASE-D	STORBASE-E	-
Working Canital Sub-Report						
Revenues		REVREO	STORREVREO		STORREVREO	-
Cost of Gas		GASCOST	STOREVICEU	STORCAS D	STORCASE	-
Operating Exponses		ODEAD	STOROAN	STOROAND	STODORNE	-
Operating Expenses Municipal and Other Taxes		UPEAP	STUKU&IVI	31 UNU&IVI-U	STURU&IVI-E	-
Cost of Long Term Dabt		DATERACE	-	-	STORACE F	-
Cost of Short Torm Dabt		DATEDACE	STOPPTPAC	STORRASE-D	STORDASE-E	-
Corporate Allegation		DATEDACE	STORRIBASE	STORBASE-D	STORDAGE E	-
Corporate Allocation		KATEBASE	STORKTBASE	210KBA2F-D	STORBASE-E	-
I Uldi						

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			Trans	smission	
Account	Account Functional	Classification	Demand	Energy	Customer
Description	Code Allocator	Allocator	Allocator	Allocator	Allocator
<u></u>		<u></u>			
III. OPERATING & ADMINISTRATIVE EXPENSES					
A. CUSTOMER SERVICE & CORPORATE RELATIONS	010007		TRANSAGE	79490405	
Back/Middle Office Services	GASCUST	TRANGAS	TRANGAS-D	TRANGAS-E	-
Billing & Collections	ONSITE	-	-	-	-
Customer & Public Relations	ONSITE	-	-	-	-
Customer Information Systems (Banner)	ONSITE	-	-	-	-
Customer Inspections	ONSITE	DEMAND	PAVG T PDAY-T	-	-
Customer Safety Services	ONSITE	-	-	-	-
Dispatch	ONSITE	-	-	-	-
Energy Supply Planning & Support	PROCGAS	DEMAND	TRANGAS-D		_
Environment	MAINE	DEMAND			
Environment	IVIAIIN3	DEIVIAND	PAVG I PDAT-1	-	-
Meter Reading	ONSITE	-	-	-	-
Rate and Regulatory Affairs	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Sub-total					
B. OPERATIONS AND MAINTENANCE	COADA.	DEMAND			
Communication System	SCADA	DEMAND	PAVG I PDAT-I	-	-
Distribution Maintenance	MAIN/SVC	DEMAND	PAVG T PDAY-T	-	-
Load Forecast	ONSITE	-	-	-	-
Metering	ONSITE	-	-	-	-
Plant Failures & Emergencies	ONSITE	-	-	-	-
Quality Assessment	MAIN/SVC	DEMAND	PAVG T PDAY-T	-	
Regulating Station Maintenance	DIST		-	_	
System Performance & Poliability	MAAING	DEMAND	PAVG T DDAV-T		
Sub-total	MAINS	DEWIAND	FAVO I PDATT	-	-
C. ORGANIZATIONAL SUPPORT					
Corporate Governance	OPEYR	TRANORM	TRANORMO	TRANORME	
Composate dovernance	OPEXP	TRANOGINI	TRANOGRAD	TRANOGIME	-
Corporate Infrastructure	OPEXP	TRANU&M	TRANO&M-D	TRANU&M-E	-
Corporate Services	OPEXP	TRANO&M	TRANO&M-D	I RANO&M-E	-
Departmental Support	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Operational Management	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Sub-total					
D. ADJUSTMENTS TO INCOME					
Corporate Alloc. & Adj.	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Depreciation, Interest, Taxes	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Sub-total					
Total Operating & Administrative Expenses					
IV. DEPRECIATION & AMORTIZATION					
Depreciation Expense	DEPEXP	TRANDEPEXP	TRANDEPEXP-D	TRANDEPEXP-E	-
Amortization of Cust Contributions	CIAC	TRANO&M	TRANDEDEVE D TRANDEDEVE D (CIAC	EPANDEDEVD E TRANDEDEVD E (CIAC	_
Benresistion Common Assots	OPEYD	TRANOGINI	TRANORMO		
Depreciation Common Assets	UPEAP	TRANUQIVI	TRANOQIVI-D	I KANO&IVI-E	-
Amortization Expense (Deferred)	TPIS	TRANPT	TRANPT-D		-
Demand Side Management Amortization Expense (Deferre	ed) TRANS	ENERGY	-	CUSTDSM	-
Furnace Replacement Program	ONSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization	TRANS	-	-	-	-
Total Depreciation & Amonization Expenses					
V. CAPITAL & OTHER TAXES					
Municipal Taxes	TPIS	TRANPT	TRANPT-D	-	-
Payroll Tax	OPEXP	TRANO&M	TRANO&M-D	TRANO&M-E	-
Taxes on Common Assets	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-E	-
Corporate Capital Tax	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-F	-
Business Taxes	PATERASE		110110/02 0		
Busiliess lakes	RATEBASE	-	-	-	-
Other	RATEBASE	-	-	-	-
Income Taxes Total Taxes	RATEBASE	TRANKTBASE	TRANBASE-D	I RANBASE-E	-
VI. FINANCE EXPENSE	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-E	-
	RATERASE	TRANRTRASE	TRANBASE-D	TRANBASE-F	_
VII. CORPORATE ALLOCATION	NATEBASE	TRAINTBASE	TRANDASE-D	TRANDAJEL	
VIII. NET INCOME (LOSS)	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-E	-
Working Capital Sub-Report					
Revenues	REVREO	TRANREVREO	TRANREVREO-D	TRANREVREO-F	-
Cost of Gas	CASCOST	TRANCAC	TRANCAS D	TRANCASE	-
Cost of Ods	GASCUST	TRAINGAS		TRANGAS-E	-
Operating Expenses	OPEXP	IKANU&M	I KANU&M-D	I KANU&M-E	-
wiunicipal and Other Taxes	TPIS	IRANPT	I KANPT-D	-	-
Cost of Long Term Debt	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-E	-
Cost of Short Term Debt	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-E	-
Corporate Allocation	RATEBASE	TRANRTBASE	TRANBASE-D	TRANBASE-E	-
Total					

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Account Account Period Description Code Allocator Alloca	ergy Custon cator Allocat 	
Description Code Allocator Allocator Allocator Allocator Allocator NL OFERNING & ADDIMINSTRATIVE EXPENSES -	cator Allocat Cator - Allocat Cator - Allocat Cator - Cust- Cator - Cust- Cator - Cust- Cator - Cust- Cust- Cust- Cust- Cust- Cust- Cust	
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A CLISTOMER SERVICE & CORPORATE RELATIONS BACM/MIDIE Office Services GASCOST Billing & Collections ONSTFE		
A. CUSTOMER SERVICE & CORPORATE RELATIONS GASCGST - - - - Back/Middle Office Services GASCGST - <		
Back/Middle Office Services GAXCOST - - - Distributions ONSTFE - - - Customer inspections ONSTFE - - - Customer inspections ONSTFE - - - Customer inspections ONSTFE - - - Customer information Systems (Banner) ONSTFE - - - Customer information Systems ONSTFE - - - - Enversonment MININ MINPLANT PAVG-DPDA*D -		
Billing AcollectionsONSITECustomer Arbonation Systems (Banner)ONSITECustomer Information Systems (Banner)ONSITECustomer Information Systems (Banner)ONSITECustomer Information Systems (Banner)ONSITECustomer Information Systems (Banner)ONSITE<	- CUST- - CUST- 	
Customer & Public RelationsONSTECustomer InspectionsONSTE <t< td=""><td>- CUST- - DISTO&I - DISTO A - DIST</td></t<>	- CUST- - DISTO&I - DISTO A - DIST	
Customer Information Systems (Banner) ONSITE - - - Customer Stafety Services ONSITE - - - Dispatch ONSITE - - - - Energy Supply, Planning & Support PROCCAS - - - - - Environment MAINS MINPLANT PAAGE PDAY-D - - Rate and Regulatory Affairs OPEXP DISTO&M DISTO&M-D - Sub-total Communication System SCADA DEMAND PAAGE TS PDAY-TBS - B. OFERATIONS AND MAINTENANCE Communication System SCADA DEMAND PAAGE TS PDAY-TBS - Load Forecast ONSITE - - - - - Load Forecast ONSITE - <	- CUST- - CUST- - CUST- 	
Customer Inspections Customer Safety ServicesONSITECUSTSub-totalCOSTADESTATDISTORCUSTACUSTACUSTACUSTACUSTACUSTACUSTA	- CUST- - CUST- - DISTO&I CUST- CUST- - CUST- 	
ConstructConstructConstructConstructDispatchONSTEDispatchONSTEEnergy Supply, Planning & SupportPROCCASEnvironmentMAINSMINPLANTPAAGG PDAY-D-Meter ReadingONSTERate and Regulatory AffairsOPEXPDISTO&MDISTO&M-D-Sub-totalB. OFERATIONS AND MAINTENANCECommunication SystemSCADADEMANDPAAG TAS PDAY-TBSDistribution MaintenanceMAIN/SVCDISTTPDISTTP-DLoad ForecastONSTEQuality AssessmentMAIN/SVCDISTTPDISTP-DRegulating Station MaintenanceDISTDISTOPAAGE PDAY-DSystem Performance & ReliabilityMAIN/SVCDISTTPDISTOBAMDISTO&M-DCorporate ErroresOPEXPDISTO&MDISTO&M-DCorporate InfrastructureOPEXPDISTO&MDISTO&M-D <td< td=""><td>- CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/</td></td<>	- CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/	
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DisplatinUnsite10 add forecast0NSITE <td>- CUST - CUST - CUST - CUST - CUST - CUST - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/</td>	- CUST - CUST - CUST - CUST - CUST - CUST - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/	
Energy Supply, Planning & Support MINPLANT PROCAS	- CUST- - DISTO&I - CUST- - CUST- - CUST- - CUST- - CUST- - DISTO&I - DISTO&I - DISTO&I - DISTO&I - DISTO&I - DISTO&I - DISTO&I	
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Sub-total B. OPENATIONS AND MAINTENANCE Communication System SCADA DEMAND PAVG-T8S PDAY-TBS Communication System SCADA DEMAND PAVG-T8S PDAY-TBS Communication System SCADA DEMAND PAVG-T8S PDAY-TBS Load Forecast ONSITE Metering ONSITE Metering ONSITE	- CUST- - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/	
B. OPERATIONS AND MAINTENANCE Communication System SCADA DEMAND PAVG-TBS PDAY-TBS Distribution Maintenance MAIN/SVC DISTPT DISTPT-D Ladd Forecast ONSITE ON	- CUST- - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/	
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Distribution Maintenance MAIN/SVC DISTPT DISTPT-D - Load Forecast ONSITE	- CUST- - CUST- - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/	
Distribution Huministre Expenses Description Expense (Deferred) Distroper Distro Administrative Expenses Depreciation Expense (Deferred) Depreciation Expense (Deferred) Depreciation Expense (Deferred) Depreciation Expense (Deferred) Tran Series (Deferred) Depreciation Expense (Deferred) Tran Series (Deferred) Depreciation Expense (Deferred) Depreciation Expense (Deferred) Tran Series (Deferred) Depreciation Expense (Deferred) Tran Series (Defer	- CUST- - CUST- - DISTOR - DISTOR - DISTOR - DISTOR - DISTOR - DISTOR	
Load TOTECASI. ONSTITE		
MeteringONSITEPlant Failures & EmergenciesONSITEQuality AssessmentMAIN/SVCDISTPTDISTPT-D-Regulating Station MaintenanceDISTDISTPTPAVG-185 PDAY-TBS-System Performance & ReliabilityMAINSMINPLANTPAVG-185 PDAY-D-Sub-totalOPEXPDISTORC. ORGANIZATIONAL SUPPORTOPEXPDISTO&MDISTPT-D-Corporate GovernanceOPEXPDISTO&MDISTO&M-D-Corporate GovernanceOPEXPDISTO&MDISTO&M-D-Corporate ServicesOPEXPDISTO&MDISTO&M-D-Operational ManagementOPEXPDISTO&MDISTO&M-D-Sub-totalOPEXPDISTO&MDISTO&M-D-Departemental SupportOPEXPDISTO&MDISTO&M-D-Operational ManagementOPEXPDISTO&MDISTO&M-D-Sub-totalOPEXPDISTO&MDISTO&M-D-Depreciation, Interest, TaxesOPEXPDISTO&MDISTO&M-D-DEPEXPDISTO&MDISTO&M-D-DEPEXPDISTO&MDISTO&M-D-DEPEXPDISTO&MDISTO&M-D-CIACDISTO&MDISTO&M-D-CIACDISTO&MDISTO&M-D-CIACDISTO&MDISTO&M-D- <td colspa<="" td=""><td>- CUST- - CUST- - CUST- - CUST- - DISTO&I - DISTO&I - DISTO&I - DISTO&I - DISTO&I</td></td>	<td>- CUST- - CUST- - CUST- - CUST- - DISTO&I - DISTO&I - DISTO&I - DISTO&I - DISTO&I</td>	- CUST- - CUST- - CUST- - CUST- - DISTO&I - DISTO&I - DISTO&I - DISTO&I - DISTO&I
Plant Failures & EmergenciesONSITEQuality AssessmentMAIN/SVCDISTPTDISTPT-D-Regulating Station MaintenanceDISTDISTPTDISTPT-D-System Performance & ReliabilityMAINSMINPLANTPAVG-BE PDAY-D-Sub-totalC. ORGANIZATIONAL SUPPORTC. ORGANIZATIONAL SUPPORTCorporate GovernanceOPEXPDISTO&MDISTO&M-D-Corporate GovernanceOPEXPDISTO&MDISTO&M-D-Corporate ServicesOPEXPDISTO&MDISTO&M-D-Operational ManagementOPEXPDISTO&MDISTO&M-D-Sub-totalD. ADJUSTMENTS TO INCOMECorporate Alloc. & Adj.OPEXPDISTO&MDISTO&M-DSub-totalDepreciation, Interest, TaxesOPEXPDISTO&MDISTO&M-DSub-totalDepreciation ExpenseDepreciation ExpenseDepreciation Expense <t< td=""><td>- CUST- - DISTPI - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/</td></t<>	- CUST- - DISTPI - CUST- - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/ - DISTO&/	
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Corporate Capital Tax RATEBASE DISTPT DISTBASE-D -	 DISTBAS 	
Business Taxes BATEBASE		
Other PATERACE		
Income taxes KATEBASE DISTPT DISTBASE-D - Total Taxes	DICTOR	
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					OnSite	
Account	Account	Functional	Classification	Demand	Energy	Customer
Description	Code	Allocator	Allocator	Allocator	Allocator	Allocator
		<u></u>		<u></u>		
III. OPERATING & ADMINISTRATIVE EXPENSES						
A. CUSTOMER SERVICE & CORPORATE RELATIONS						
Back/Middle Office Services		GASCOST				
Billing & Collections		ONSITE	CLIST			RULCOU
Gustaman & Bublia Balatiana		ONSITE	CUST	-	-	CUCTOFI
Customer & Public Relations		ONSITE	CUST	-	-	CUSTREL
Customer Information Systems (Banner)		ONSITE	CUST	-	-	BILLCUST-D
Customer Inspections		ONSITE	CUST	-	-	CUSTINSP
Customer Safety Services		ONSITE	CUST	-	-	CUSTSAFE
Dispatch		ONSITE	CUST	-	-	WORKCOORD
Energy Supply, Planning & Support		PROCGAS	-	-	-	-
Environment		MAINS		-	-	-
Meter Reading		ONSITE	CLIST			METERREAD
Rate and Regulatory Affairs		OREVR	ONGITEORM			ONSITEORM
Rate and Regulatory Analis		UPEAP	UNSITEDAIVI	-	-	UN3ITEO&IVI-C
Sub-total						
B. OPERATIONS AND MAINTENANCE						
Communication System		SCADA	CUST	-	-	CUST-IND
Distribution Maintenance		MAIN/SVC	CUST	-	-	CUSTSERV
Load Forecast		ONSITE	CUST	-	-	LOADFORE
Metering		ONSITE	CUST	-	-	METERREPAIR
Plant Failures & Emergencies		ONSITE	CUST	_	-	CUSTSAFE
Quality Assessment		MAINI/SVC	CUST			CUSTSALE
Quality Assessment		IVIAIN/SVC	CUSI	-	-	COSTSERV
Regulating Station Maintenance		DIST	-	-	-	-
System Performance & Reliability		MAINS	-	-	-	-
Sub-total						
C. ORGANIZATIONAL SUPPORT						
Corporate Governance		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Corporate Infrastructure		OPEXP	ONSITEO&M	_	-	ONSITEO&M-C
Corporate Services		OPEYR	ONSITEORM			ONSITE OR M.C
Base structure Scivices		OPEXP	ONGITEORM			ONSITEORIA
Departmental Support		OPEXP	ONSITEO&IVI	-	-	UNSITE O&M-C
Operational Management		OPEXP	ONSITEO&M	-	-	ONSITE0&M-C
Sub-total						
D. ADJUSTMENTS TO INCOME						
Corporate Alloc. & Adj.		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Depreciation, Interest, Taxes		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Sub-total		01 2/1	CHOILEGUM			onshizodin e
305-10181						
Total Operating & Administrative Expenses						
IV. DEPRECIATION & AMORTIZATION						
Depreciation Expense		DEPEXP	ONSITEDEPEXP	-	-	ONSITEDEPEXP-C
Amortization of Cust. Contributions		CIAC	CUST	-	-	CUST-SGS
Depreciation Common Assets		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Amortization Expense (Deferred)		TPIS	ONSITEPT	_	-	ONSITEPT-C
Demand Side Management Amertization Evenese (De	(forrod)	TRANC	onorrer r			ononer r c
Demand Side Management Amortization Expense (De	ieneu)	I RAINS	-	-	-	-
Furnace Replacement Program		UNSITE	-	-	-	-
Ex-Franchise Depreciation & Amortization		TRANS	-	-	-	-
Total Depreciation & Amortization Expenses						
V. CAPITAL & OTHER TAXES						
Municipal Taxes		TPIS	ONSITEPT	-	-	ONSITEPT-C
Pavroll Tax		OPEXP	ONSITEO&M	-	-	ONSITEO&M-C
Taxes on Common Assets		RATERASE	ONSITERTBASE			ONSITEBASE-C
Corporate Capital Tax		DATEDASE	ONCITEDTRACE			ONSITEBASE C
		RATEDASE	UNSITENTEASE	-	-	UNSITEBASE-C
Business Taxes		RATEBASE	-	-	-	-
Other		RATEBASE	-	-	-	-
Income Taxes		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Total Taxes						
VI. FINANCE EXPENSE		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
VII. CORPORATE ALLOCATION		RATERASE	ONSITERTRASE	-	-	ONSITEBASE-C
		INTEDASE	ONSTERIORSE			ONSITEDASE C
		DATEDACE	ONCITEDTRACE			ONGITED AGE C
VIII. NET INCOME (LOSS)		RATEBASE	UNSITERTBASE	-	-	UNSITEBASE-C
Working Capital Sub-Report						
Revenues		REVREQ.	ONSITEREVREQ	-	-	ONSITEREVREO-C
Cost of Gas		GASCOST	-	-	-	-
Operating Expenses		OPEVD	ONSITEORM			ONSITEORM
Municipal and Other Taura		TDIC	ONGITEDRIVI	-	-	ONCITEDT C
iviunicipal and Other Laxes		TPIS	UNSITEPT	-	-	UNSITEPT-C
Cost of Long Term Debt		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Cost of Short Term Debt		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Corporate Allocation		RATEBASE	ONSITERTBASE	-	-	ONSITEBASE-C
Total						



REFERENCE:

Application page 13-14, and Appendix 1 section 5.0 - Transmission and Distribution Definitions

PREAMBLE TO IR (IF ANY):

The distinction between Transmission and Distribution for Cost-of-Service purposes is demarked at 1900 kPa. However, the Atrium report indicates a 3 tiered "pressure class" breakdown distinguishing pipeline system pressure classification of "distribution" at 0-700 kPa (can delivery gas with only a single stage pressure regulator), for "high or intermediate" at 701-1900 kPa, and "transmission" at 1900 kPa and above.

QUESTION:

- a) Please confirm all Main Line Firm customers are served at 1900 kPa or above and therefore are allocated no Distribution Mains.
- b) Please provide a break down of the High-Volume Firm customers (of which there were approximately 92 as of the 2013/14 Test Year per Schedule 8.2.5 of he 2013/14 GRA) in terms of the pressure level at which they are served. There is no need to distinguish individual customers, they can simply be grouped to indicate the number (or approximate number) who are served at each given pressure level.
- c) Please confirm that industry standard definition for distribution gas pipelines is 700 kPa and below (e.g., Alberta Gas Distribution Act, BC Gas Safety Regulation, etc.). If not confirmed, please provide the rationale, with references.
- d) Please confirm, as per Appendix 1 (Atrium Report) Appendix A, and specifically, pdf page 71 of 89 (North of Winnipeg – Interlake Gas Pipeline Schematic) that the blue lines are indicated as being "Transmission Line" and include pipelines at 1720 kPa and above. If this is not confirmed, please provide a description of the Gas Pipeline Schematic diagram pressure for distinguishing "Transmission".
- e) Manitoba Hydro's Cost of Service Study specifically includes a class for electrical subtransmission lines of a specified voltage (lower than transmission). Customers served at voltages above the level of sub- transmission (e.g., those served only at voltages over



100 kV) are not assigned costs for the sub-transmission system below 100 kV. Similarly, as noted in Manitoba Hydro's PCOSS14 document (Appendix 3.1 to the 2016 Cost of Service filing, at page 11) the allocation of distribution plant to GS Large customers 0-30 kV is discounted because much of the plant is downstream of the service to GS Large customers. Please indicate why Centra does not maintain a "High or Intermediate pressure" category of assets (700-1900 kPa) and ensure remaining "Distribution pressure" assets (700 kPa and below) are not allocated to customers served at Intermediate pressure?

- f) Further to (e) above, please provide a detailed discussion why creation of an Intermediate function is not an advisable path to ensure fairness in that customers would only pay for assets used and useful to their service level.
- g) Please provide a copy of Appendix 4.4 from the 2019/20 GRA, pages 58 of 137 and 63 of 137 and indicate if the length of pipelines by Medium, High and Transmission pressure remains relatively close to the current values.
- h) Please confirm that the description of Main Line customers in Appendix 2 remains current ("Mainline Customers receive gas through one meter where the Customer is served directly from the Company's transmission system or through dedicated distribution facilities at pressures in excess of medium pressure and whose annual gas requirements equal or exceed 680,000 m3 and who contract for such service for a minimum of one year"). Please confirm that in this reference "medium" pressure means 0-700 kPa, and if not please explain what is meant by medium pressure in this reference.
- i) With regard to part (h), please provide a detailed description of the meaning of "or through dedicated distribution facilities at pressures in excess of medium pressure" and indicate if this means customers served by a limited set of assets (e.g., a dedicated service connection operating at 1720 kPa) can be directly allocated the cost of assets below 1900 kPa that serve them, and otherwise receive service as a Main Line customer. If not, please indicate why this is not an option to these customers.



RESPONSE:

- a) Centra can confirm that the Mainline class is not allocated the costs of distribution mains, however not all customers within the class are served at pressure at or above 1900 kPa.
- b) There are currently 113 High Volume Firm customers. Centra does not have a record of the High Volume Firm customers by supply pressure.
- c) Centra does not confirm that the industry standard definition for distribution gas pipelines is 700 kPa and below. The references to the *Alberta Gas Distribution Act* and the BC Gas Safety Regulation are legislative requirements and not industry standards.

The applicable legislation in Manitoba is *The Gas Pipe Line Act* which provides: *"distribution system"* means all that part of a gas pipe line that is not a gas transmission line and that is used in and municipality for the distribution of gas to the buildings or structures in which it is used by the ultimate consumers thereof; *"gas transmission line"* means a gas pipe line that is used and operated for the transportation, transmission, or conduct of gas to a distribution system and that has been so designated by the board under section 13.

The Manitoba Public Utilities Board has not designated any Centra pipeline as a gas transmission line.

Furthermore, CSA Standard Z662 Oil and Gas Pipeline Systems is considered the industry standard in Canada. CSA Z662 uses the following, function based, definition:

Distribution System, gas – the main and service lines, and their associated control devices, through which gas is conveyed from transmission lines or from local sources of supply to the termination of the operating company installation.

CSA Z662 includes Clause 12 Gas Distribution Systems which provide the requirements for design and construction of gas distribution systems. The clause does not limit the applicability of this clause based on pressure. Rather, it uses a risk-based approach that


specifically excludes "steel mains or service lines intended to be operated at hoop stresses of 30% or more of the specified minimum yield strength of the pipe". Hoop stress is determined from the pipe diameter, pipe wall thickness, pipe material grade and design pressure. As an example, a 114.3 mm diameter, 3.18 mm pipe wall, Gr. 290 MPa pipeline operating at 4830 kPa would have a hoop stress of 30% and be considered within the scope of Clause 12 Distribution.

Centra defines the terms medium pressure, high pressure and transmission pressure to differentiate the different pipeline systems. Medium pressure is commonly called "distribution pressure" while transmission pressure is often shortened to "transmission".

d) Confirmed. The blue lines shown in the North of Winnipeg – Interlake Gas Pipeline Schematic are transmission pressure pipelines with design maximum operating pressures above 1900 kPa. As described by Note 1, there is a section of pipe that is currently isolated operated at a lower pressure (1720 kPa or below). This section of pipe is suitable for operation at 4830 kPa.

Response to parts e) and f):

The distinction between Manitoba Hydro and Centra Gas on the applicability of a "intermediate" function between transmission and distribution is that Manitoba Hydro has customer classes that are defined based on the voltage at which they take service. As a result, there is an administrative process already in place that identifies in large part those costs that customers in certain classes should not bear responsibility for.

Outside of Centra's Mainline, Special Contract and Power Station classes, Centra's customer classes are not defined based upon the pressure at which they take service but rather on their annual volumes. As a result, incorporating an intermediate function would not be accompanied by a clear demarcation point for assigning cost responsibility as occurs on the electric side.



Additional considerations that demonstrate that the creation of an Intermediate function is not practical or workable for Centra's circumstances include:

- The pressure at which a customer takes service can be partly by happenstance as Centra will connect customers in the most economic manner. As an example, some customers in the LGS class take service at higher pressure than those in the HVF class. Given customers are classed between LGS and HVF based on volume, and further complicated by the fact that LGS customers can opt to be in the SGS class, it would be impractical and unfeasible to track how many customers in each class take service at an "intermediate" pressure.
- Centra's historic accounting asset records are based on the distinction between transmission and distribution pressure but do not include more granularity on pressure within the distribution category upon which to split the investment.
- g) Please see requested attachment. Relative to the information in the attachment, Centra can advise the following approximate percentage addition, by length, for each pipeline category is approximately:

Pipeline Pressure and Use	Percentage Growth from 2016 Reference
Medium Pressure Services	9%
Medium Pressure Main	12%
High Pressure Main	35%
Transmission Pressure Main	2%

- h) Confirmed.
- i) "Dedicated distribution facilities in excess of medium pressure" refers to a customer being served directly from a Measuring and Regulating Station (town border station) through a dedicated distribution main at pressure in excess of 700 kPa. If a customer was served in that manner and also had annual volumes in excess of 680,000 m3, they could take service as a mainline customer.

Appendix B - Pipelines of Natural Gas Asset Condition Assessment

1. Pipelines

Underground pipelines are conduits utilized to distribute natural gas from natural gas sources to services. Manitoba Hydro's pipelines receive natural gas from TransCanada PipeLines (TCPL) and TransGas through stations, and supply all industrial, commercial and residential natural gas customers in Manitoba.

Manitoba Hydro uses two distinct systems for classifying pipelines. The first is defined in Natural Gas Standard 510.01 *System Pressure Classifications*, and classifies pipelines based on maximum operating pressure (MOP) and pipeline function. This system is used primarily for internal corporate purposes and is denoted by:

- Medium Pressure (MP) class exists when MOP \leq 700 kPa
- High Pressure (HP) class exists when 700 kPa < MOP \leq 1900 kPa
- Transmission Pressure (TP) class when MOP > 1900 kPa

Service pipelines are distribution pressure pipelines and are functionally defined, and denote pipelines which tee from distribution lines with the express purpose of providing natural gas service to a single or several customers.

The second system is an industry standard system used to apply codes and requirements by classifying pipelines using percent specified minimum yield strength (%SMYS), where:

- %SMYS < 30% denotes distribution pressure applications (see CSA Z662 Oil and Gas Pipeline System Standard, Clause 12).
- %SMYS > 30% denotes transmission pressure applications.

The system defined in Standard 510.01 based on pressure has historic roots but conforms to the CSA Z662 %SMYS system of classification.

Manitoba Hydro's natural gas pipelines are most prevalent in urban areas. Transmission pressure pipelines (orange outline in red) that supply high pressure or distribution pressure pipelines (orange) are shown in Figure 1 below. Service lines that are supplied by high pressure or distribution pipelines are not shown.

Appendix B – Pipelines of Natural Gas Asset Condition Assessment

Table 1 below illustrates the total length of each of the pressure classes and distinguishes by type of material.

Pressure class		Total Length (km) by Pipeline Material		
		Steel	Plastic	Aluminum
Medium	Service lines	4529	2349	0
pressure	Gas Mains	3299	4152	0
High pressure		198	92	0
Transmission	<30% SMYS	674	0	0
pressure	>30% SMYS	1154	0	32
Total		9854	6593	32
			16,479	

Table 1 Pipeline Length by material and pressure class

The length of pipelines by size is detailed in Figure 5.



Figure 5 Pipeline Length by pipe diameter in nominal pipe size (NPS)



REFERENCE:

Application page 30 - Peak Day, Hour, Design Day

PREAMBLE TO IR (IF ANY):

Atrium recommends that the Demand related costs of Transmission and Distribution be allocated based on a coincident peak (CP) method, specifically "Coincident Peak Day Allocation Method" based on "Design Day Peak" (Appendix 1, page 1). This contrasts with Centra's current method of Peak and Average Demand, based on Average Peak Day based on historical usage. Centra indicates it uses a Peak Design Hour for planning purposes.

Atrium recommends interruptible customers be included in the peak measure.

In short, there are three different coincident peak measures referenced:

- Design Day Peak (per Atrium)
- Peak Design Hour (per Centra planning)
- Average Peak Day (based on usage, not design, as used in Centra's current Peak and Average calculations).

QUESTION:

- a) Atrium describes Centra's peak load design approach at page 13 of Appendix 1, including reference to confidential values for design temperatures and heating degreedays in footnote 6. Please indicate if Centra considers the Atrium description to be an accurate summary of the design process for to meet peak demand.
- b) In Centra's Application, paragraph beginning at page 30, line 22, Centra indicates it cannot implement the method proposed by Atrium (Design Day). Centra indicates it uses a Peak Design Hour instead for planning purposes. Please provide a detailed description of the difference between the Atrium recommended measure of Design Day, and the Centra method of Peak Design Hour. Is the difference only whether it is measured over a day or hour? If not, what else makes up the difference.



- c) Please confirm that Centra's present implementation approach to the Atrium Design Day method (as set out in Appendix 4) focuses of what customers have recently used at average peak temperatures, and not what the system throughput for which the system is designed and built. If not confirmed, please provide a detailed description why this is not confirmed.
- d) Please confirm that use of the "current peak day definition" proposed by Centra (as set out at the Application page 30, line 28) is used for illustrative calculations in the Cost-of-Service analysis in Appendix 4.
- e) With respect to (d) above, please provide a version of Appendix 4 based on "Peak Design Hour" as the CP allocator, rather than the current Average Peak Day allocator.
- f) With respect to (d) above, Centra indicates the illustrative approach is being used in this instance as "a Design Day metric by customer class is currently not available" and "will take time to develop". Please provide a detailed description of the tasks and timelines for development of the Design Day metric.
- g) With respect to (f) above, please confirm that Centra is proposing and intends to move to a design-based peak measure rather than usage- based peak measure at the earliest practical opportunity and before the next GRA. If not, please explain.
- h) Can Atrium please comment on the potential to implement the CP allocator at this time through use of Centra's Peak Design Hour metric as opposed to the Atrium recommended Design Day method. Would using Peak Design Hour be a reasonable implementation of the principles underlying Atrium's recommendation? If not, why not?
- i) Please confirm that the core difference between a design-based CP measure and a usage-based CP measure is that design peaks are higher, and in particular, are much higher for lower load factor customers who use gas mostly for seasonal heating. If confirmed, please also confirm that this means eventual implementation of designbased CP means the present Appendix 4 underestimates the costs to the distribution level customers and overestimates the costs to HVF, ML and other high load factor customers. If not confirmed, please explain why not.
- j) With respect to (i) please indicate if the design-based approach versus usage-based approach will have a material impact on the Power Stations class, as this class has delivery capabilities based on large potential usage during electrical emergencies, but low normal usage during non-drought year. If this is not confirmed, please explain why not.



k) In respect of interruptible customers, Centra references the logic for including interruptible customers in Distribution CP measures in the Application at 30, lines 8-16. Centra does not further discuss Transmission CP allocation to interruptible customers in this section. Please confirm whether Centra proposes to include interruptible customers in the Transmission CP as well as the Distribution CP, as proposed by Atrium. If not, please provide a reason for departing from Atrium's recommendation on this matter.

RESPONSE:

- a) Confirmed.
- b) Please see response to PUB/CENTRA I-9d.
- c) Not Confirmed. Centra's current method looks at the relationship between the peak day and annual volume (load factor) for the three most recent actual years. The load factor for those three years is then averaged and applied to the class volume forecast for the test year. The test year volumes are based on an average temperature year and therefore the coincident peak day will not be the same as Atrium's Design Day peak. Please see the response to part (i).
- d) Confirmed.
- e) Please see the response to PUB/CENTRA I-9d.
- f) Please see the response to PUB/CENTRA I-9a.
- g) Please see the response to PUB/CENTRA I-9a.
- h) Please see responses to PUB/CENTRA I-9 a) and d).
- Centra would clarify that the difference between a Design Day Allocator and a Coincident Peak Day allocator (as currently in use by Centra) is temperature. Both allocators take into consideration the forecast demand of Centra's classes, i.e., their



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usage, on the peak day. For Centra's current peak and average allocator and the coincident peak allocator used in the illustrative result in Appendix 4 peak day is calculated based on an average winter. In Atrium's proposal the design day would not reflect an average winter but rather would reflect the coldest day that Centra incorporates into its planning processes. Centra anticipates that switching to a design day peak definition from the current coincident peak day definition will result in less costs being allocated to classes whose usage is less influenced by weather.

- j) The Power Station class's usage is not impacted by weather and as such it is not anticipated that there would be a material difference in its demand on the design day versus the coincident peak day in an average winter. If a direct assignment of the transmission facilities serving the Power Station Customer is approved, the difference between the Coincident Peak and Design Day Peak is essentially rendered inconsequential for purposes of allocating costs to the Power Station class. If a direct assignment is not approved for the Power Station class further consideration of the demand allocator for Power Station is likely required.
- k) Confirmed.



REFERENCE:

Application, page 31-33 - Special Contract and Power Stations

PREAMBLE TO IR (IF ANY):

IGU requires additional information to understand the implications of the proposed methodology to the Special Contract and Power Station classes.

QUESTION:

In the format of Appendix 3, please provide an indication of each category of asset, rate base element, and/or cost item that the Special Contract and Power Stations customers were previously allocated but will not longer be allocated as a result of the direct allocation method proposed.

RESPONSE:

Please see the response to CAC/CENTRA I-11 e) and f).

In the Direct Assignment method proposed by Centra for the Power Station and Special Contract class, each element of the Rate Base and Cost of Service that were previously allocated to these customer classes will continue to be allocated. The only exception will be the Customers Contributions in Aid of Construction (Rate Base) and the related amortization of Customer Contribution (Cost of Service) that will no longer be allocated to Special Contract class.



REFERENCE:

Appendix 3 - Unaccounted-For-Gas - COMUFG

PREAMBLE TO IR (IF ANY):

Centra allocated the cost of Unaccounted-For-Gas (UFG) using the COMUFG allocator, with all UFG allocated at the Transmission level. Centra indicates this is consistent with Order 131/04, however Order 131/04 makes no comment about allocation at the Transmission or Distribution level, and only addresses the specific allocation to the Special Contract class. The Board also encouraged Centra at that time to continue exploring the causes and determination of further actions to refine the allocation of UFG and indicated that the cost should be allocated based on direct assignment where possible.

QUESTION:

- a) Please provide the calculation of the COMUFG allocator, and its derivation.
- b) Pursuant to the Board's encouragement in Order 131/04 to Centra to continue to explore the issue of UFG allocation, please provide a copy of any updates or studies completed by Centra since this Order regarding UFDG responsibility at the customer level or broken out at the Transmission versus Distribution level.
- c) In Order 131/04, Centra indicated its "UFG of approximately 1% of sales volumes is below the industry norm." Please provide Centra's updated UFG percentages (ideally broken out at the transmission versus distribution level), as well as any utility industry comparisons presently available to Centra or to Atrium regarding industry norms for UFG at the Transmission level and separately at the Distribution level.
- d) Please provide the rationale relied upon by Centra to propose that Centra's UFG is fully allocated at the Transmission level, rather than functionalized in part to Transmission and with the larger part to Distribution, as is typical in natural gas utility UFG allocation?



RESPONSE:

Response to parts a) and b):

Please see PUB MFR 10 for the details on how the COMUFG allocator calculation is derived.

c) Centra does not have utility industry comparisons on UFG. Please see the following table for the most recent identified UFG percentage results:

Period	<u>Actual UFG %</u>
June 2012 to May 2013	0.53%
June 2013 to May 2014	1.00%
June 2014 to May 2015	0.67%
June 2015 to May 2016	0.24%
June 2016 to May 2017	0.58%
June 2017 to May 2018	0.56%
June 2018 to May 2019	0.03%
June 2019 to May 2020	0.04%
June 2020 to May 2021	0.76%

d) Centra's current allocation of UFG puts a greater weighting of UFG to customer classes that take service at the distribution level rather than at the transmission level and effectively removes the need for splitting the costs at the functionalization stage. The functionalization of UFG to Transmission has no bearing on the allocation between transmission-served and distribution-served customers, which is done based on the approved percentages by customer class, but rather is done in order for it to be recovered from both Sales Service and T-Service customers within a customer class.



REFERENCE:

Appendix 4, Allocation of Rate Base to Main Line customers.

PREAMBLE TO IR (IF ANY):

As noted in the response to IGU/CENTRA I-4a-Attachment 1 from the 2019/20 GRA, Distribution Plant is intended to only include those assets that serve customers at 1900 kPa and below (specifically "Pipelines with operating pressures less than or equal to 1900 kPa, all pressure reducing stations downstream of transmission station plant, all farm taps and farm tap inlet piping and all associated pipeline valves, fittings, service lines and customer meter set assemblies."). Main Line customers are served at 1900 kPa and above, and as such would not use Distribution assets.

IGU requires additional information to understand the allocation of costs to Main Line customers.

QUESTION:

- a) Please provide a copy of the response to IGU/CENTRA I-4a- Attachment 1 from the 2019/20 GRA and indicate if there are any changes to that response.
- b) With respect to distribution assets, please confirm that CGM's Application, Appendix 4, page 6 of 16 indicates \$3,000,402 in distribution assets allocated to Main Line customers, primarily for Account 477 Measuring and Regulating Equipment. With respect to the description of Account 477 in (a) above (per the response to IGU/CENTRA I-4a-Attachment 1 from the 2019/20 GRA), please provide a description of these assets and how they play any functional role in serving Main Line customers served at 1900 kPa and above.
- c) In reference to (b) above, please provide a similar description of each Distribution asset Account Code which is proposed to be allocated to Main Line customers and indicate the rationale for such allocation in terms of the function the assets provide to serve the noted Main Line customers.



RESPONSE:

- a) See Attachment 1 to this response. For updates, please see Attachment 2 to this response.
- b) Confirmed. Account 477 includes all regulating stations that are not directly interconnected to the TCPL Mainline. The Mainline class is not served directly from the primary gate stations but rather from dedicated distribution stations, often referred to as town border stations. These stations, included in Measuring and Regulating Equipment account 477, measure, regulate and control pressure in order to serve customers, including those in the Mainline class not all of whom are served at pressure above 1900 kPa.
- c) Customers in the Mainline class are allocated the following distribution costs:

E. DISTRIBUTION PLANT	MAINLINE	RATIONALE
Land	7,626	Land associated with pressure regulating
		stations or above grade assemblies used to
		control the flow of gas. Land associated with
		the regulating stations serving the mainline
		class would be included in this account.
Computer Equipment -	5,103	Includes the costs of the related hardware and
Hardware		equipment for the Supervisory Control and
		Data Acquisition System (SCADA) pertaining to
		the transmission and distribution of natural gas
		in Manitoba.
Structures &	247,300	Includes the cost of structures, foundation and
Improvements:		related facilities used for the measuring and
M & R		regulating function of natural gas distribution
		operations.
Services	112,363	Pipelines used to convey gas from a
		transmission and distribution pipeline to the
		customer.



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E. DISTRIBUTION PLANT	MAINLINE	RATIONALE
Regulators	95,980	Includes the cost of customer regulating
		equipment which is used to control and
		maintain pressures within acceptable limits.
Measuring & Reg.	2,216,767	Includes the cost of meters, gauges, regulators
Equipment		and associated equipment used for measuring
		or regulating gas for distribution operations.
Telemetry Equipment	236,981	Includes the equipment and installation costs
		used for measuring and collecting data.
Meters	78,281	Includes the cost of meters used for measuring
		the quantity of gas delivered to customers for
		billing purposes.
Subtotal	3,000,402	

TRANSMISSION PLANT

Pipelines with operating pressures above 1900 kPa and associated transmission pressure pipeline valves and fittings, and all pressure reducing stations with direct interconnection to the TCPL mainline.

460. LAND

This account includes the cost of land used for transmission operations.

463. STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

This account includes the cost of structure foundations and related facilities used for the measuring and regulating function of natural gas transmission operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are directly related to the above functions and structures.

464. STRUCTURES AND IMPROVEMENTS - OTHER

This account includes the cost of structures and related facilities used for gas transmission operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system, Roads, Fencing

465. MAINS

This account includes the installed cost of gas transmission mains between a station's discharge valve and the next station's inlet valve, including pipe from receiving meters to delivery meters.

Examples of Components: Pipe casing, Pipe line, Clearing and grading, Concrete supports, River weights, Damages to property of others, Saddles, Structural equipment and support, Equipment foundation Surveying, Lightning arrestor, Valve, Manifold fittings. Vents

465.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on transmission pipelines to prevent corrosion and maintain the integrity of the pipe.

465.20 GAS IN-LINE INSPECTIONS

This account includes the cost of In-Line Inspections (ILI) to assess the condition of the natural gas pipelines. This account also includes the cost of pipeline modifications to accommodate inspection tools, cleaning, pig tracking, filters, excavations and pipeline repairs.

467. MEASURING AND REGULATING EQUIPMENT

This account includes the installed cost of meters, gauges, regulators and associated equipment used for measuring and regulating natural gas in transmission operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, Pump, Controller, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment, Gauges, Tank, Telemetering equipment, Header, Thermometer, Line Heater, Tubing, Valve, Valve box, Manometer, Valve operator

DISTRIBUTION PLANT

Pipelines with operating pressures less than or equal to 1900 kPa, all pressure reducing stations downstream of transmission station plant, all farm taps and farm tap inlet piping and all associated pipeline valves, fittings, service lines and customer meter set assemblies.

470. LAND

This account includes the cost of land used for distribution operations.

472. STRUCTURES AND IMPROVEMENTS- OTHER

This account includes the cost of structures and related facilities used for distribution operations.

Examples of Components: Buildings, Drainage system, Roads, and Fencing

472.10 STRUCTURES AND IMPROVEMENTS – MEASURING AND REGULATING

This account includes the cost of structures, foundation and related facilities used for the measuring and regulating function of natural gas distribution operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are directly related to the above functions and structures

473. SERVICES

This account includes the installed cost of service pipes, from the point at which the main is tapped to and including the meter shut off stop.

Examples of Components: Curb valves and curb boxes, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe and fittings, including saddle, tee, or other fittings on street main, Pipe coatings, Protection of street openings

474. REGULATORS AND METER INSTALLATIONS

This account includes the cost of regulators whether actually installed or held in reserve. It shall further include the cost of labour and materials used, and expenses incurred in the original installation of regulators and meters.

Examples of Components: Cocks, Fittings, Locks, Regulators, Labour, Regulator vents, Meter bars, Seals, Pipe, supports, valves, relief valves

475. MAINS

This account includes the installed cost of distribution system mains from the transmission line to customer service lines.

Examples of Components: Clearing and grading, Damages to property of others, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe, Pipe coating, Pipe fittings, Pipe laying, Pipe supports, Protection of street openings, Surveying, Valves (including manholes or pits) not associated with regulating equipment

475.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on distribution pipelines to prevent corrosion and maintain the integrity of the pipe.

477. MEASURING AND REGULATING EQUIPMENT

This account includes the cost of meters, gauges, regulators and associated equipment used for measuring or regulating gas for distribution operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, Controller, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment,, Gauges, , Line heater, Tubing, Valve, Manhole, Valve box, Manometer, Valve operator

477.10 TELEMETRY EQUIPMENT

This account includes the equipment and installation costs of telemetry communications equipment used for measuring and collecting data at remote or inaccessible sites.

478. METERS

This account shall include the cost of meters or devices for use in measuring the quantity of gas delivered to customers, whether actually in service or held in reserve.

The records covering meters shall be maintained so that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

Examples of Components: Government seals, Meter unit, including badging

478.10 METER TESTING

This account includes the costs of exchanging and performing verification/testing of natural gas meters.

479.10 COMPUTER HARDWARE EQUIPMENT – SCADA

This account includes the costs of the related hardware and equipment for the Supervisory Control and Data Acquisition System (SCADA) pertaining to the transmission and distribution of natural gas in Manitoba.

GENERAL PLANT

Note: Following the acquisition of Centra Gas by Manitoba Hydro, acquisition of general plant is made by the parent company Manitoba Hydro. The costs associated with such plant assets are allocated to Centra by way of the Integrated Cost Allocation Methodology.

480. LAND

This account includes the cost of land not specific to distribution or transmission operations.

482. STRUCTURES AND IMPROVEMENTS

This account includes the cost of structures and related facilities used for general utility operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system Roads, Fencing

483. OFFICE FURNITURE AND EQUIPMENT

This account includes the cost of office equipment, furniture and fixtures, when not built in or permanently attached to buildings.

Examples of Components: Workstations, Cabinets and Furniture

483.20 COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

This account includes the costs of general computer hardware and equipment (e.g. Banner)

484. TRANSPORTATION EQUIPMENT

This account includes the cost of transportation equipment, used in gas operations, including equipment installed on company vehicles.

Examples of Components: Automobiles, Snowmobiles, Tractor, Electric vehicle, Truck, Truck trailer, Motor boat, Van and all-terrain vehicles

485. HEAVY WORK EQUIPMENT

This account includes the cost of major items of movable equipment used for construction or maintenance in gas operations.

Examples of Components: Air compressor, Backhoe, Hoist, Bulldozer, Pipe threading and cutting machine, Welding machine, Generator, Nitrogen cylinders, Fusion equipment, Mini excavator, Excavator, Directional drill, Hydrovac, Skid steer

Note: Small tools and equipment and large non-movable equipment shall be included in Account No. 486, "Tools and Work Equipment".

486. TOOLS AND WORK EQUIPMENT

This account shall include the cost of tools and other equipment used for gas operations and not included in Account No. 485, "Heavy Work Equipment". It shall also include the cost of garage equipment and large non-movable equipment.

Examples of Components: Air drill Lathe, Alcohol injector, Lawn mower, Anvil, Lifting magnet, Barometer, Manometer, Battery charger, Milling machine, Beveling machine

Motor, Blasting machine, Pipe cleaning machine, Boring machine, Pipe coating tester, Pipe cutting and threading machine, Corrosion prevention equipment, Pipe locator, Crane, Pipe pusher, Cutter, Pipe straightening machine, Detector, Pipe threader, Dew point tester, Planer, Pneumatic tool, Drilling machine, Pump, Saw, Fire extinguisher, Surveying and levelling equipment, Tool cabinet, Tool kit, Generator, Tool rack, Grinder, Vise, Greasing tools and equipment, Wheelbarrow, Work bench, Hoist, Wrench

489. OTHER GENERAL EQUIPMENT

This account includes the cost of equipment not provided for in other gas accounts.

INTANGIBLE ASSET ACCOUNTS

401. FRANCHISES AND CONSENTS

This account includes amounts paid to federal, provincial or other governmental authorities in consideration for franchises, consents or certificates running in perpetuity or for a specified term of more than one year. It also includes expenses incidental to acquiring such franchises, consents or certificates of permission and approval.

461. TRANSMISSION LAND RIGHTS

This account includes the cost of land rights or easements used for transmission operations.

471. DISTRIBUTION LAND RIGHTS

This account includes the cost of land rights or easements used for distribution operations

479.30 COMPUTER SYSTEM DEVELOPMENT – SCADA

This account includes the costs of the software related to operating the SCADA system for the transmission and distribution of natural gas in Manitoba.

TRANSMISSION AND DISTRIBUTION PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

Land is necessary for the permanent siting of above grade transmission and distribution assets and to support the related operations. The transmission and distribution assets in this category are typically pressure regulating stations or above grade assemblies used to control the flow of gas.

LAND RIGHTS

Land rights or easements allow Centra the right to install and maintain pipelines across land owned by others.

STRUCTURES AND IMPROVEMENTS

Structures and improvements primarily pertain to pressure regulating stations or above grade control points. These facilities are used to control pipeline pressures, add odourant and control the flow of gas.

MAINS

Mains are used to convey gas to supply service lines and may be a transmission or distribution pipeline.

CATHODIC PROTECTION

Cathodic protection is a technique to prevent corrosion of buried steel pipelines and fittings.

GAS IN-LINE INSPECTIONS

Gas In-line inspections is a technique to assess the condition of steel natural gas pipelines using electronic instruments and sensors that collect various forms of data during their trip through the pipeline.

MEASURING AND REGULATING EQUIPMENT

Measuring equipment is used to measure the volume of gas delivered. Regulating equipment is used to control and maintain pressures within acceptable limits.

SERVICES

Services are pipelines used to convey gas from a transmission and distribution pipeline to the customer.

TELEMETRY EQUIPMENT

Telemetry equipment are electronic communication devices used to transmit measurements such as pipeline pressures at remote points to receiving equipment for monitoring the operation of the natural gas transmission and distribution system.

METERS

Meters are used for measuring the quantity of gas delivered to customers for billing purposes.

METER TESTING

Meter testing involves exchanging and performing verification/testing of natural gas meters to maintain compliance with Measurement Canada requirements.

COMPUTER HARDWARE EQUIPMENT – SCADA

Supervisory Control and Data Acquisition System (SCADA) uses computers, networked data communications and graphical user interfaces for monitoring the operation of the natural gas transmission and distribution system.

GENERAL PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

Land is necessary for the permanent siting of office, admin & support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

STRUCTURES AND IMPROVEMENTS

Structures and improvements pertain to office, admin and support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

OFFICE FURNITURE AND EQUIPMENT

Office furniture and equipment is used by employees of Centra to support the operation of the natural gas transmission and distribution system.

COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

Banner is an enterprise CIS (Customer Information System) comprised of a batch billing system as well as an interface for managing service work orders, customer information, billing and meter information.

TRANSPORTATION EQUIPMENT

Transportation equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

HEAVY WORK EQUIPMENT

Heavy work equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

TOOLS AND WORK EQUIPMENT

Tools and work equipment are used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

OTHER GENERAL EQUIPMENT

This item pertains to gas materials and equipment in inventory that will be installed in future on gas capital jobs.

TRANSMISSION PLANT

Pipelines with operating pressures above 1900 kPa and associated transmission pressure pipeline valves and fittings, and all pressure reducing stations with direct interconnection to the TCPL mainline.

460. LAND

This account includes the cost of land used for transmission operations.

463. STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

This account includes the cost of structure foundations and related facilities used for the measuring and regulating function of natural gas transmission operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are directly related to the above functions and structures.

464. STRUCTURES AND IMPROVEMENTS - OTHER

This account includes the cost of structures and related facilities used for gas transmission operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system, Roads, Fencing

465. MAINS

This account includes the installed cost of gas transmission mains between a station's discharge valve and the next station's inlet valve, including pipe from receiving meters to delivery meters.

Examples of Components: Pipe casing, Pipe line, Clearing and grading, Concrete supports, River weights, Damages to property of others, Saddles, Structural equipment and support, Equipment foundation Surveying, Lightning arrestor, Valve, Manifold fittings. Vents

465.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on transmission pipelines to prevent corrosion and maintain the integrity of the pipe.

465.20 GAS IN-LINE INSPECTIONS

This account includes the cost of In-Line Inspections (ILI) to assess the condition of the natural gas pipelines. This account also includes the cost of pipeline modifications to accommodate inspection tools, cleaning, pig tracking, filters, excavations and pipeline repairs.

467. STATION MEASURING AND REGULATING EQUIPMENT

This account includes the installed cost of meters, gauges, regulators and associated equipment used for measuring and regulating natural gas in transmission operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, Pump, Controller, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment, Gauges, Tank, Telemetering equipment, Header, Thermometer, Line Heater, Tubing, Valve, Valve box, Manometer, Valve operator

467.10 STATION TELEMETRY AND ELECTRONIC EQUIPMENT

This account includes the equipment and installation costs of telemetry communications equipment used for measuring and collecting data at remote or inaccessible sites.

Examples of Components: Programmable Logic Controllers, Remote terminal units, WiMax, Cellular modems, Base station and antennas, Transmitters

DISTRIBUTION PLANT

Pipelines with operating pressures less than or equal to 1900 kPa, all pressure reducing stations downstream of transmission station plant, all farm taps and farm tap inlet piping and all associated pipeline valves, fittings, service lines and customer meter set assemblies.

470. LAND

This account includes the cost of land used for distribution operations.

472. STRUCTURES AND IMPROVEMENTS- OTHER

This account includes the cost of structures and related facilities used for distribution operations.

Examples of Components: Buildings, Drainage system, Roads, and Fencing

472.10 STRUCTURES AND IMPROVEMENTS – MEASURING AND REGULATING

This account includes the cost of structures, foundation and related facilities used for the measuring and regulating function of natural gas distribution operations. It shall also include the cost of improvements to such structures and related facilities, and the cost of clearing, levelling or grading land, both before and after construction, when such improvements are

directly related to the above functions and structures.

473. SERVICES

This account includes the installed cost of service pipes, from the point at which the main is tapped to and including the meter shut off stop.

Examples of Components: Curb valves and curb boxes, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe and fittings, including saddle, tee, or other fittings on street main, Pipe coatings, Protection of street openings

474. CUSTOMER REGULATORS AND METER INSTALLATIONS

This account includes the cost of regulators whether actually installed or held in reserve. It shall further include the cost of labour and materials used, and expenses incurred in the original installation of regulators and meters.

Examples of Components: Cocks, Fittings, Locks, Regulators, Labour, Regulator vents, Meter bars, Seals, Pipe, supports, valves, relief valves

475. MAINS

This account includes the installed cost of distribution system mains from the transmission line to customer service lines.

Examples of Components: Clearing and grading, Damages to property of others, Excavation, including shoring, bracing, bridging, pumping, backfill, and disposal of excess excavated material, Municipal inspection, Pavement disturbed, including cutting and replacing pavement, pavement base and sidewalks, Permits, Pipe, Pipe coating, Pipe fittings, Pipe laying, Pipe supports, Protection of street openings, Surveying, Valves (including manholes or pits) not associated with regulating equipment

475.10 CATHODIC PROTECTION

This account includes the costs of installing cathodic protection equipment (e.g. sacrificial anodes, rectifiers) on distribution pipelines to prevent corrosion and maintain the integrity of the pipe.

477. <u>STATION</u> MEASURING AND REGULATING EQUIPMENT

This account includes the cost of meters, gauges, regulators and associated equipment used for measuring or regulating gas for distribution operations.

Examples of Components: Battery, Meter recorder, Meter tube and fittings, Odorizing equipment, Cathodic protection device, Panel, Piping, Circuit breaker, Conduit, Controller, Regulator, Control panel, Stores equipment, Equipment foundation, Fire-fighting equipment, Gauges, Line heater, Tubing, Valve, Manhole, Valve box, Manometer, Valve operator

477.10 STATION TELEMETRY AND ELECTRONIC EQUIPMENT

This account includes the equipment and installation costs of telemetry communications equipment used for measuring and collecting data at remote or inaccessible sites.

Examples of Components: Programmable Logic Controllers, Remote terminal units, WiMax, Cellular modems, Communication base station and antennas, Transmitters

478. METERS

This account shall include the cost of meters or devices for use in measuring the quantity of gas delivered to customers, whether actually in service or held in reserve.

The records covering meters shall be maintained so that the utility can furnish information as to the number of meters of various capacities in service and in reserve as well as the location of each meter owned.

Examples of Components: Government seals, Meter unit, including badging

478.10 METER TESTING

This account includes the costs of exchanging and performing verification/testing of natural gas meters.

479.10 COMPUTER HARDWARE EQUIPMENT – SCADA

This account includes the costs of the related hardware and equipment for the Supervisory Control and Data Acquisition System (SCADA) pertaining to the transmission and distribution of natural gas in Manitoba.

GENERAL PLANT

Note: Following the acquisition of Centra Gas by Manitoba Hydro, acquisition of general plant is made by the parent company Manitoba Hydro. The costs associated with such plant assets are allocated to Centra by way of the Integrated Cost Allocation Methodology.

480. LAND

This account includes the cost of land not specific to distribution or transmission operations.

482. STRUCTURES AND IMPROVEMENTS

This account includes the cost of structures and related facilities used for general utility operations not recorded elsewhere.

Examples of Components: Buildings, Drainage system Roads, Fencing

483. OFFICE FURNITURE AND EQUIPMENT

This account includes the cost of office equipment, furniture and fixtures, when not built in or permanently attached to buildings.

Examples of Components: Workstations, Cabinets and Furniture

483.20 COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

This account includes the costs of general computer hardware and equipment (e.g. Banner)

484. TRANSPORTATION EQUIPMENT

This account includes the cost of transportation equipment, used in gas operations, including equipment installed on company vehicles.

Examples of Components: Automobiles, Snowmobiles, Tractor, Electric vehicle, Truck, Truck trailer, Motor boat, Van and all-terrain vehicles

485. HEAVY WORK EQUIPMENT

This account includes the cost of major items of movable equipment used for construction or maintenance in gas operations.

Examples of Components: Air compressor, Backhoe, Hoist, Bulldozer, Pipe threading and cutting machine, Welding machine, Generator, Nitrogen cylinders, Fusion equipment, Mini excavator, Excavator, Directional drill, Hydrovac, Skid steer

Note: Small tools and equipment and large non-movable equipment shall be included in Account No. 486, "Tools and Work Equipment".

486. TOOLS AND WORK EQUIPMENT

This account shall include the cost of tools and other equipment used for gas operations and not included in Account No. 485, "Heavy Work Equipment". It shall also include the cost of garage equipment and large non-movable equipment.

Examples of Components: Air drill Lathe, Alcohol injector, Lawn mower, Anvil, Lifting magnet, Barometer, Manometer, Battery charger, Milling machine, Beveling machine

Motor, Blasting machine, Pipe cleaning machine, Boring machine, Pipe coating tester, Pipe cutting and threading machine, Corrosion prevention equipment, Pipe locator, Crane, Pipe pusher, Cutter, Pipe straightening machine, Detector, Pipe threader, Dew point tester, Planer, Pneumatic tool, Drilling machine, Pump, Saw, Fire extinguisher, Surveying and levelling equipment, Tool cabinet, Tool kit, Generator, Tool rack, Grinder, Vise, Greasing tools and equipment, Wheelbarrow, Work bench, Hoist, Wrench

489. OTHER GENERAL EQUIPMENT

This account includes the cost of equipment not provided for in other gas accounts.

INTANGIBLE ASSET ACCOUNTS

401. FRANCHISES AND CONSENTS

This account includes amounts paid to federal, provincial or other governmental authorities in consideration for franchises, consents or certificates running in perpetuity or for a specified term of more than one year. It also includes expenses incidental to acquiring such franchises, consents or certificates of permission and approval.

461. TRANSMISSION LAND RIGHTS

This account includes the cost of land rights or easements used for transmission operations.

471. DISTRIBUTION LAND RIGHTS

This account includes the cost of land rights or easements used for distribution operations

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TRANSMISSION AND DISTRIBUTION PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

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STRUCTURES AND IMPROVEMENTS

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Measuring equipment is used to measure the volume of gas delivered. Regulating equipment is used to control and maintain pressures within acceptable limits.

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GENERAL PLANT

The following is a summary of the purpose of various assets in providing service to customers:

LAND

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STRUCTURES AND IMPROVEMENTS

Structures and improvements pertain to office, admin and support buildings. The majority of the investment is specifically for the Sutherland and Wilkes buildings in Winnipeg, but these accounts also include district offices owned by Centra. These are buildings which are not directly involved in the transmission and distribution of natural gas, but provide an essential support function to facilitate operations.

OFFICE FURNITURE AND EQUIPMENT

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COMPUTER EQUIPMENT DEVELOPMENT (general plant - Banner)

Banner is an enterprise CIS (Customer Information System) comprised of a batch billing system as well as an interface for managing service work orders, customer information, billing and meter information.

TRANSPORTATION EQUIPMENT

Transportation equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

HEAVY WORK EQUIPMENT

Heavy work equipment is used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

TOOLS AND WORK EQUIPMENT

Tools and work equipment are used by Centra employees to support the construction and operation of the natural gas transmission and distribution system.

OTHER GENERAL EQUIPMENT

This item pertains to gas materials and equipment in inventory that will be installed in future on gas capital jobs.



REFERENCE:

Application, section 4 – Implementation of Atrium Recommendations

PREAMBLE TO IR (IF ANY):

IGU requires further detail to understand Centra's proposed approach to implementing the Atrium recommendations

QUESTION:

- a) At page 31 of Centra's Application, lines 28-30, Centra states two characteristics that indicate if a cost can be considered for Direct Assignment. Please provide any literature reference for the two criteria being either necessary or sufficient for making the determination that a cost can be Directly Assigned (please provide copies of the extracts from any such literature).
- b) Further to (a) above, please indicate whether and why Direct Assignment would be rejected as an approach in the following example- if a customer specifically and individually used 1% of the assets in a class and did not use any of the other assets in that class (and no other customer used the same limited set assets that were used to serve the customer) and as such met Centra's second characteristic. However, the specific assets in question could not have its costs clearly identified from the remainder of the pool of assets in that class. Could a direct allocation of 1% of the value of the assets in the total class be allocated to the customer in question, as a fair means of allocation? If not, why not?



RESPONSE:

- a) Centra states on page 31 of the Application that generally, costs may be considered for Direct Assignment if:
 - the cost can be clearly identified separately from all other costs; and
 - the cost exclusively and independently serves one identifiable function or customer class, and no other.

These criteria are consistent with recommendations in the "Gas Distribution Rate Design Manual" prepared by the National Association of Regulatory Utility Commissioners ("NARUC"), a widely recognized resource on gas cost allocation.

"Once a definition of cost is decided upon, it is then necessary to assign costs to specific customer classes. Generally speaking, these costs can be divided into two broad categories: direct costs and common costs. Direct costs are those which are incurred only to provide service to a particular customer class. Common costs are incurred in providing service to more than one class. The assignment of direct costs is straightforward and should not be subject to debate." (page 18)

"All items that can be directly attributed to a particular service (such as revenues from a specific service or the cost of a high pressure main constructed for a particular customer or group of customers) should be segregated and directly assigned to the appropriate customers." (page 20)

NARUC's "Electric Utility Cost Allocation Manual" provides a theoretically consistent perspective on direct assignment.

"Direct assignment, as its name implies, rests on the premise that, insofar as facilities are used exclusively by a customer, the costs of those facilities can be imposed directly on that customer." (page 75)


Centra does not consider that the two criteria are sufficient to determine if costs should be directly assigned. The criteria can be used to screen costs to determine if there is a potential for direct assignment, but do not necessarily indicate that direct assignment is the most appropriate allocation method.

The decision to directly assign costs must also consider factors such as the significance of the costs involved, additional efforts required to develop and implement the direct assignment, and the administrative feasibility of creating additional rate classes to reflect the resulting cost differences.

Any customer with less than average costs to serve would prefer to have an individual rate that uniquely reflects their specific costs, including the specific cost of any dedicated plant such as meters and service-lines, but such an approach is not justifiable or administratively feasible.

b) In this hypothetical example it is unclear how the costs of the specific assets 'used' by a customer have been determined to be 1% of the total costs for this group of assets if these costs cannot be clearly identified using existing records. It appears that the costs of this customer are determined using some form of allocation.

If the 1% asset 'usage' is based on the individual customer's consumption compared to total customers' consumption, then the attempt at direct assignment will simply recreate a volumetric or demand based allocation. If the consumption used to identify 'usage' is consistent with the classification and allocation of the assets, then the results of the direct assignment could be considered fair but clearly inefficient due to the additional steps to develop the directly assigned portion.

If the estimated customer 'usage' of 1% of the assets is based on the installed cost of plant, then the approach is conceptually similar to the special studies used for allocation of Service Lines or Meters. However, even if the directly assignable costs can be reasonably quantified, direct assignment may not be the preferred approach depending on the significance of the costs and the administrative feasibility of identifying them.



REFERENCE:

PREAMBLE TO IR (IF ANY):

QUESTION:

- a) The response to IGU/Centra I-1a-c from the 2019/20 GRA indicates that Centra's thencurrent cost allocation methodology will be unaffected by balancing fees. Please indicate if this statement remains true under the proposed COSS methodology. If not, please provide a detail description of how the cost allocated methodology or results are affected by forecast or actual balancing fees.
- b) If the answer to (a) is not confirmed (i.e., balancing fees do affect the proposed COSS methodology), then please update IGU/Centra I-1a- c from the 2019/20 GRA.
- c) Per Appendix 4 pages 13-14, please explain the Municipal Taxes cost item, and the relative roles of transmission assets versus distribution assets in attracting municipal taxes (if any).

RESPONSE:

- a) The statement made by Centra in the 2019/20 GRA that Centra's cost allocation methodology will be unaffected by balancing fees remains true under the proposed COSS methodology.
- b) N/A.
- c) Municipal taxes are paid based upon the assessed value of property owned by Centra. Taxable property consists mainly of pipelines, services, meters and regulating equipment all of which are assessed based on standard values determined by the province.

Centra functionalizes the municipal taxes to Transmission (20%), Distribution (34%) and Onsite (46%) functions in the proportion to the Total Plant in Service excluding General Plant (TPIS) and then classifies in the proportion to the classified Plant in Service



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included in each of the functions using allocators such as (TRANPT, DISTPT, ONSITEPT). The allocation to various customer classes is done in the same proportion as to how the plant costs were assigned in each of the functional classifications using allocators such as (TRANSPT-D, DISTPT-D, DISTPT-C, ONSITEPT-C).