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June 9, 2022

Electronically Filed in TPUC Docket Room on June 9, 2022 at 3:31 p.m.

Chairman Kenneth C. Hill
ATTN: Ectory Lawless, Docket Clerk
Tennessee Public Utility Commission
502 Deaderick Street, 4th Floor
Nashville, TN 37243

Re: *Chattanooga Gas Company's Petition for Approval of Its 2021 Annual Rate Review Filing Pursuant to T.C.A. § 65-5-103(d)(6)*
Docket No. 22-00032

Dear Chairman Hill:

Enclosed for filing in the above-referenced docket is the Class Cost of Service Study, Schedule 35.8, referenced at page 6 of Archie Hickerson's direct testimony previously filed in this docket.

Yours truly,

Butler Snow LLP

J.W. Luna

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Enclosure

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Overview

The allocated class cost study uses Schedules from Weems Exhibit TW-1 and their supporting details of costs for the Rate Year to allocate overall Company costs to each of the customer groups by tariff rate schedule. The study is calculated on spreadsheets using MS Excel program, the model contains both the summary results schedules and copies of the supporting company documents in tabs from which its cost details were derived.

There are three components to the steps of the model; (1) funcionlization and classification, (2) allocation of the cost of service and rate base to the customer classes, and (3) a resultant deficiency and rate of return calculation.

As the Company's gas Transmission system components are shared with other corporate entities identification of the associated total costs and division of these between the Company's shares and those of others is an important detailed step outlined in the model.

As noted, the cost allocation model contains the tabs that develop the allocation factors or special supporting allocations. Additionally, the inupt tab has an allocation method drop down selection menu. This can toggled between three allocation methodologies: Design Day Demand (DEM), Seven Twelfths (Sev_12), and Peak and Average (PKAVG).

Process

The first step of the model details the functionalization and classification Historic Base Period with Rate Making Adjustments Cost of Service and Rate Base by FERC accounts. Schedule 35.8 C.3 pages 2 and 3 presents the functionalization and classification of the Cost of Service. Schedule 35.8 C.3 pages 4 and 5 presents the functionalization and classification of the Rate Base.

In the second step of the model costs and rate base are allocated to each of the Company's tariff rate schedules. The allocation is performed on Schedule 35.8 C.2.

The third and final step is to calculate the revenue deficiency and rates of return by tariff rate schedule. This output is presented on Schedule 35.8 C.1

In the model the allocation bases used for each account are identified by allocation factor identification designators, details of which can be found on the Jurisdictional factor tab of the model. Each of the cost cells in the jurisdictional cost columns of model summary results (Operating Income and Rate Base) provide reference to the basis used and data source for allocators. An allocator designator with a "DIR" indication means that all or part of the amount has been directly assigned to one class.

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY COST ALLOCATION STUDY
TPUC 22-00032
INDEX

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Schedule 35.8 C.1 p.2	A. HICKERSON	FULLY ALLOCATED EMBEDDED COST OF SERVICE - RATE OF RETURN BY CLASS
Schedule 35.8 C.1 p.3	A. HICKERSON	FULLY ALLOCATED EMBEDDED COST OF SERVICE - REVENUE DEFICIENCY
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Schedule 35.8 C.2 p.1	A. HICKERSON	FULLY ALLOCATED EMBEDDED COST OF SERVICE - SUMMARY
Schedule 35.8 C.2 p.2	A. HICKERSON	ALLOCATION OF COST OF SERVICE TO CUSTOMER CLASS
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CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC Docket 22-00032
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
RATE OF RETURN BY CUSTOMER CLASS
Present RATES

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.1
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 1 OF 4

		SALES & TRANSPORTATION SERVICES:					
		R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
Operating Revenues		$ 19,554,555	$ 37,145	$ 4,382,305	$ 12,372,082	$ 6,639,158	$ 42,985,245
Operations and Maintenance Expense							
Operating Expense		$ 12,328,077	$ 5,560	$ 1,842,545	$ 2,968,537	$ 1,541,790	$ 18,686,509
Depreciation Expense		$ 6,626,903	$ 2,084	$ 909,721	$ 1,063,117	$ 420,468	$ 9,022,293
Federal Income Taxes		(617,110)	3,119	89,356	825,082	478,754	779,200
State Income Taxes		$ (312,352)	$ 1,579	$ 45,227	$ 417,617	$ 242,322	$ 394,393
Taxes Other than Income		$ 2,421,029	$ 945	$ 348,635	$ 493,901	$ 234,963	$ 3,499,473
Total Operations and Maintenance Expense		$ 20,446,547	$ 13,286	$ 3,235,484	$ 5,768,253	$ 2,918,297	$ 32,381,868
Net Operating Income		$ (891,993)	$ 23,859	$ 1,146,821	$ 6,603,829	$ 3,720,861	$ 10,603,377
Adjustments to Operating Income							
Less: REV.CRDT TO COS(NEG.OF OTHR OPR.REV)		$ (30,520)	$ (1)	$ (3,352)	$ (1,025)	$ (35)	$ (34,933)
Adjusted Net Operating Income		$ (922,512)	$ 23,858	$ 1,143,468	$ 6,602,804	$ 3,720,826	$ 10,568,444
Rate Base		$ 155,732,469	$ 50,063	$ 21,491,668	$ 25,942,895	$ 10,236,471	$ 213,453,566
Rate of Return Earned on Rate Base		-0.59%	47.66%	5.32%	25.45%	36.35%	4.95%

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC Docket 22-00032
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
RATE OF RETURN BY CUSTOMER CLASS
SCHEDULE C.1 RATE OF RETURN BY CLASS

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.1
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 2 OF 4

		SALES & TRANSPORTATION SERVICES:					
		R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
REVENUES: (Rate Year)							
Gas Sales		$ 18,845,631	$ 36,674	$ 4,274,269	$ 12,201,087	$ 6,553,523	$ 41,911,183
Other Operating Revenue		$ 708,924	$ 471	$ 108,036	$ 170,996	$ 85,636	$ 1,074,063
Total		$ 19,554,555	$ 37,145	$ 4,382,305	$ 12,372,082	$ 6,639,158	$ 42,985,245
EXPENSES:							
Purchased Gas Cost							
O&M Expenses		$ 12,328,077	$ 5,560	$ 1,842,545	$ 2,968,537	$ 1,541,790	$ 18,686,509
Depreciation Expenses		$ 6,626,903	$ 2,084	$ 909,721	$ 1,063,117	$ 420,468	$ 9,022,293
Taxes Other Than Income--Fixed		$ 2,421,029	$ 945	$ 348,635	$ 493,901	$ 234,963	$ 3,499,473
Taxes Other Than Income--Revenue		$ -	$ -	$ -	$ -	$ -	$ -
Total Expenses excluding Income Taxes		$ 21,376,009	$ 8,588	$ 3,100,901	$ 4,525,555	$ 2,197,221	$ 31,208,275
NET INCOME BEFORE INCOME TAXES							
REV.CRDT TO COS(NEG.OF OTHR OPR.REV)		$ (30,520)	$ (1)	$ (3,352)	$ (1,025)	$ (35)	$ (34,933)
AFUDC (EQUITY PORTION)		$ 409,243	$ (2,068)	$ (59,257)	$ (547,161)	$ (317,490)	$ (516,734)
less Return on Debt (ROD)		$ (3,571,041)	$ (1,148)	$ (492,817)	$ (594,886)	$ (234,729)	$ (4,894,620)
PERMANENT DIFFERENCES		$ (11,940)	$ 60	$ 1,729	$ 15,964	$ 9,263	$ 15,076
TOTAL NET INCOME BEFORE INCOME TAXES		$ (5,025,712)	$ 25,400	$ 727,706	$ 6,719,419	$ 3,898,947	$ 6,345,759
TENNESSEE EXCISE TAXES:							
EXCISE TAX EXPENSE	6.50%	$ (326,671)	$ 1,651	$ 47,301	$ 436,762	$ 253,432	$ 412,474
LESS EDIT AMORTIZATION		$ 14,320	$ (72)	$ (2,073)	$ (19,146)	$ (11,109)	$ (18,081)
STATE INCOME TAX		$ (312,352)	$ 1,579	$ 45,227	$ 417,617	$ 242,322	$ 394,393
FEDERAL INCOME TAX:							
FEDERAL INCOME TAX EXPENSE	21.00%	$ (989,806)	$ 5,002	$ 143,321	$ 1,323,379	$ 767,891	$ 1,249,787
LESS EDIT AMORTIZATION		$ 344,513	$ (1,741)	$ (49,884)	$ (460,616)	$ (267,273)	$ (435,002)
LESS EDIT AMORTIZATION-TAX CUTS AND JOBS ACT		$ -	$ -	$ -	$ -	$ -	$ -
LESS EDIT AMORTIZATION - FEDERAL		$ 28,183	$ (142)	$ (4,081)	$ (37,680)	$ (21,864)	$ (35,585)
FEDERAL INCOME TAX		$ (617,110)	$ 3,119	$ 89,356	$ 825,082	$ 478,754	$ 779,200

TOTAL CURRENT INCOME TAXES	$ (929,462)	$ 4,697	$ 134,583	$ 1,242,698	$ 721,076	$ 1,173,593
NET OPERATING INCOME						
LESS REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	$ (30,520)	$ (1)	$ (3,352)	$ (1,025)	$ (35)	$ (34,933)
NET OPERATING INCOME APPLICABLE TO RATE BASE:	$ (922,512)	$ 23,858	$ 1,143,468	$ 6,602,804	$ 3,720,826	$ 10,568,444
RATE BASE:	$ 155,732,469	$ 50,063	$ 21,491,668	$ 25,942,895	$ 10,236,471	$ 213,453,566
RATE OF RETURN	-0.59%	47.66%	5.32%	25.45%	36.35%	4.95%

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC Docket 22-00032
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
DERIVATION OF REVENUE DEFICIENCY

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.1
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 3 OF 4

	SALES & TRANSPORTATION SERVICES:					
	R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
CUSTOMER COSTS	$ 26,407,044	$ 6,628	$ 3,377,176	$ 1,821,995	$ 337,812	$ 31,950,656
CAPACITY COSTS	$ 8,446,322	$ 5,760	$ 1,570,295	$ 4,733,418	$ 2,282,978	$ 17,038,773
COMMODITY COSTS	$ 295,970	$ 619	$ 53,341	$ 260,531	$ 479,795	$ 1,090,256
REVENUE COSTS	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	$ 35,149,336	$ 13,007	$ 5,000,813	$ 6,815,943	$ 3,100,586	$ 50,079,685
less: REVENUE AT PRESENT RATES	$ 19,554,555	$ 37,145	$ 4,382,305	$ 12,372,082	$ 6,639,158	$ 42,985,245
(in the projected test year)						
less: REVENUE ADJUSTMENT						
equals: REVENUE AT PRESENT RATES	$ 19,554,555	$ 37,145	$ 4,382,305	$ 12,372,082	$ 6,639,158	$ 42,985,245
equals: GAS SALES RETURN (NOI) DEFICIENCY	$ 15,594,781	$ (24,138)	$ 618,508	$ (5,556,139)	$ (3,538,572)	$ 7,094,440
multiplied by Gross up factor	1.34717	1.34717	1.34717	1.34717	1.34717	1.34717
Revenue Deficiency	$ 21,008,806	$ (32,518)	$ 833,235	$ (7,485,058)	$ (4,767,055)	$ 9,557,409
UNIT COSTS:						
Customer	$ 36.73	$ 276.18	$ 42.77	$ 75.47	$ 412.97	$ 38.83
Capacity	$ 9.8696	$ 10.3891	$ 9.8609	$ 10.0056	$ 11.8027	$ 121.5536
Commodity	$ 0.00803	$ 0.01158	$ 0.00803	$ 0.00803	$ 0.00622	$ 0.00711

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC Docket 22-00032
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
SUMMARY PAGE

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.1
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
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	SALES & TRANSPORTATION SERVICES:					
SUMMARY	R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
Rate Base	$ 155,732,469	$ 50,063	$ 21,491,668	$ 25,942,895	$ 10,236,471	$ 213,453,566
O&M	$ 12,328,077	$ 5,560	$ 1,842,545	$ 2,968,537	$ 1,541,790	$ 18,686,509
DEPRECIATION	$ 6,626,903	$ 2,084	$ 909,721	$ 1,063,117	$ 420,468	$ 9,022,293
TAXES OTHER THAN INCOME - OTHER	$ 2,421,029	$ 945	$ 348,635	$ 493,901	$ 234,963	$ 3,499,473
INCOME TAXES TOTAL	$ 2,658,391	$ 855	$ 366,868	$ 442,852	$ 174,739	$ 3,643,704
REVENUE CREDITED TO COS:	$ (30,520)	$ (1)	$ (3,352)	$ (1,025)	$ (35)	$ (34,933)
TOTAL COST - CUSTOMER	$ 26,407,044	$ 6,628	$ 3,377,176	$ 1,821,995	$ 337,812	$ 31,950,656
TOTAL COST - CAPACITY	$ 8,446,322	$ 5,760	$ 1,570,295	$ 4,733,418	$ 2,282,978	$ 17,038,773
TOTAL COST - COMMODITY	$ 295,970	$ 619	$ 53,341	$ 260,531	$ 479,795	$ 1,090,256
TOTAL COST - REVENUE	$ -	$ -	$ -	$ -	$ -	$ -
NO. OF CUSTOMERS: SALES	59,906	2	6,580	2,012	68	68,569
NO. OF BILLS: 12 MONTHS	718,876	24	78,964	24,142	818	822,824
DESIGN DAY BY CLASS	71,316	46	13,270	39,423	16,119	140,175
ANNUAL THROUIGHPUT IN DTH	36,874,641	77,128	6,645,757	32,459,348	77,177,926	153,234,800

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
SUMMARY

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.2
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 1 OF 14

SALES & TRANSPORTATION SERVICES:

SUMMARY	R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
RATE BASE	$ 155,732,469	$ 50,063	$ 21,491,668	$ 25,942,895	$ 10,236,471	$ 213,453,566
O&M	$ 12,328,077	$ 5,560	$ 1,842,545	$ 2,968,537	$ 1,541,790	$ 18,686,509
DEPRECIATION	$ 6,626,903	$ 2,084	$ 909,721	$ 1,063,117	$ 420,468	$ 9,022,293
TAXES OTHER THAN INCOME	$ 2,421,029	$ 945	$ 348,635	$ 493,901	$ 234,963	$ 3,499,473
INCOME TAXES TOTAL	$ 2,658,391	$ 855	$ 366,868	$ 442,852	$ 174,739	$ 3,643,704
REVENUE CREDITED TO COS:	$ (30,520)	$ (1)	$ (3,352)	$ (1,025)	$ (35)	$ (34,933)
TOTAL COST - CUSTOMER	$ 26,407,044	$ 6,628	$ 3,377,176	$ 1,821,995	$ 337,812	$ 31,950,656
TOTAL COST - CAPACITY	$ 8,446,322	$ 5,760	$ 1,570,295	$ 4,733,418	$ 2,282,978	$ 17,038,773
TOTAL COST - COMMODITY	$ 295,970	$ 619	$ 53,341	$ 260,531	$ 479,795	$ 1,090,256
TOTAL COST - REVENUE						
CUSTOMER ALLOCATORS						
NO. OF CUSTOMERS: SALES & TRANSPORTATION	718,876	24	78,964	24,142	818	822,824
Percentage Allocator	87.37%	0.00%	9.60%	2.93%	0.10%	100.00%
WEIGHTED NO. OF METERS: SALES & TRANSPORTATION	718,876	811	149,409	224,333	65,458	1,158,887
Percentage Allocator	62.03%	0.07%	12.89%	19.36%	5.65%	100.00%
WEIGHTED NO. OF SERVICES: SALES & TRANSPORTATION	718,876	260	96,298	31,385	3,739	850,558
Percentage Allocator	84.52%	0.03%	11.32%	3.69%	0.44%	100.00%
CAPACITY ALLOCATORS						
DESIGN DAY BY CLASS	71,316	46	13,270	39,423	16,119	140,175
Percentage Allocator	50.88%	0.03%	9.47%	28.12%	11.50%	100.00%
COMMODITY ALLOCATORS						
ANNUAL THROUIGHPUT IN DTH	36,874,641	77,128	6,645,757	32,459,348	77,177,926	153,234,800
Percentage Allocator	24.06%	0.05%	4.34%	21.18%	50.37%	100.00%
ANNUAL SALES IN DTH	36,874,641	77,128	6,645,757	32,459,348	59,777,371	135,834,245
Percentage Allocator	27.15%	0.06%	4.89%	23.90%	44.01%	100.00%

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
ALLOCATION OF COST OF SERVICE
TO CUSTOMER CLASS

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.2
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 2 OF 14

	SCHEDULE C.2.1 (PAGE 1 OF 6)					
	SALES & TRANSPORTATION SERVICES:					
OPERATIONS AND MAINTENANCE EXP	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Peaking Service						
Customer						
817 Line Expense	$ -	$ -	$ -	$ -	$ -	$ -
840 Operation Supervision and Engineering	$ -	$ -	$ -	$ -	$ -	$ -
841 Operation Labor and Expenses	$ -	$ -	$ -	$ -	$ -	$ -
843 Maint. Supervision & Engineering	$ -	$ -	$ -	$ -	$ -	$ -
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
817 Line Expense	$ -	$ -	$ -	$ -	$ -	$ -
840 Operation Supervision and Engineering	$ 44,892	$ 29	$ 8,353	$ 24,816	$ 10,146	$ 88,236
841 Operation Labor and Expenses	$ 349,925	$ 227	$ 65,113	$ 193,437	$ 79,091	$ 687,792
843 Maint. Supervision & Engineering	$ 604,082	$ 391	$ 112,406	$ 333,934	$ 136,536	$ 1,187,349
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 1,776,728	$ 1,151	$ 330,609	$ 982,166	$ 401,579	$ 3,492,233
sub-Total	$ 2,775,626	$ 1,798	$ 516,481	$ 1,534,353	$ 627,352	$ 5,455,610
Commodity						
817 Line Expense	$ -	$ -	$ -	$ -	$ -	$ -
840 Operation Supervision and Engineering	$ -	$ -	$ -	$ -	$ -	$ -
841 Operation Labor and Expenses	$ -	$ -	$ -	$ -	$ -	$ -
843 Maint. Supervision & Engineering	$ -	$ -	$ -	$ -	$ -	$ -
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Total Peaking Service	$ 2,775,626	$ 1,798	$ 516,481	$ 1,534,353	$ 627,352	$ 5,455,610
Transmission						
Customer						
850 Operation Supervision & Eng.	$ -	$ -	$ -	$ -	$ -	$ -
856 Mains	$ -	$ -	$ -	$ -	$ -	$ -
857 Meas.+ Reg Expenses	$ -	$ -	$ -	$ -	$ -	$ -
857 Direct	$ -	$ -	$ -	$ -	$ -	$ -
862 Transmission Matainenance Expenses	$ -	$ -	$ -	$ -	$ -	$ -
Direct	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
850 Operation Supervision & Eng.	$ 19	$ 0	$ 4	$ 11	$ 4	$ 38
856 Mains	$ -	$ -	$ -	$ -	$ -	$ -
857 Meas.+ Reg Expenses	$ -	$ -	$ -	$ -	$ -	$ -
857 Direct	$ -	$ -	$ -	$ -	$ -	$ -
862 Transmission Matainenance Expenses	$ -	$ -	$ -	$ -	$ -	$ -
Direct	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 1,507	$ 1	$ 280	$ 833	$ 341	$ 2,962
sub-Total	$ 1,526	$ 1	$ 284	$ 844	$ 345	$ 3,000
Commodity						
850 Operation Supervision & Eng.	$ -	$ -	$ -	$ -	$ -	$ -
856 Mains	$ -	$ -	$ -	$ -	$ -	$ -
857 Meas.+ Reg Expenses	$ -	$ -	$ -	$ -	$ -	$ -
857 Direct	$ -	$ -	$ -	$ -	$ -	$ -
862 Transmission Matainenance Expenses	$ -	$ -	$ -	$ -	$ -	$ -
Direct	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ -	$ -	$ -	$ -	$ -	$ -

sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission	$ 1,526	$ 1	$ 284	$ 844	$ 345	$ 3,000
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF COST OF SERVICE				TYPE OF DATA SHOWN:	
	TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
					PAGE 3 OF 14	
	SCHEDULE C.2.1 (PAGE 2 OF 6)					
	SALES & TRANSPORTATION SERVICES:					
OPERATIONS AND MAINTENANCE EXP	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
DIRECT AND SPECIAL ASSIGNMENTS:	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Distribution						
Customer						
870 Operation Supervision and Engineering	$ 153,552	$ 34	$ 19,230	$ 9,363	$ 1,568	$ 183,746
874 Mains and Services Expenses	$ 1,006,968	$ 136	$ 118,144	$ 36,965	$ 2,415	$ 1,164,629
878 Meter and House Regulator Expenses	$ 306,010	$ 345	$ 63,600	$ 95,494	$ 27,864	$ 493,313
879 Customer Installations Expenses	$ 143,998	$ 5	$ 15,817	$ 4,836	$ 164	$ 164,820
880 Other Expenses	$ 78,021	$ 17	$ 9,771	$ 4,757	$ 797	$ 93,363
881 Rents						$ -
885 Maint. Supervision and Engineering	$ -	$ -	$ -	$ -	$ -	$ -
886 Maint. of Structures & Improvements						$ -
887 Maintenance of Mains	$ 484,395	$ 16	$ 53,208	$ 16,267	$ 551	$ 554,437
892 Maintenance of Services	$ 350,532	$ 127	$ 46,956	$ 15,304	$ 1,823	$ 414,741
893 Maintenance of Meters and House Regulators	$ 175,492	$ 198	$ 36,474	$ 54,764	$ 15,980	$ 282,907
894 Maintenance of Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -
902 Meter Reading Expenses	$ 68,873	$ 2	$ 7,565	$ 2,313	$ 78	$ 78,832
903 Customer Records and Collection Expenses	$ 4,584	$ 5	$ 953	$ 1,431	$ 417	$ 7,390
904 Uncollectible Accounts						$ -
904 Uncollectible Increase						$ -
905 Miscellaneous Customer Accounts Expenses						$ -
908 Customer Assistance	$ -	$ -	$ -	$ -	$ -	$ -
909 Informational & Instructional	$ -	$ -	$ -	$ -	$ -	$ -
911 Miscellaneous Customer Service and Informational Expenses	$ -	$ -	$ -	$ -	$ -	$ -
912 Demonstrating and Selling Expenses	$ 2,492	$ 0	$ 274	$ 84	$ 3	$ 2,853
913 Advertising Expenses	$ -	$ -	$ -	$ -	$ -	$ -
916 Misc. Sales	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 5,648,639	$ 1,675	$ 745,914	$ 462,137	$ 95,560	$ 6,953,925
sub-Total	$ 8,423,556	$ 2,561	$ 1,117,904	$ 703,715	$ 147,221	$ 10,394,956
870 Operation Supervision and Engineering	$ 20,331	$ 15	$ 3,777	$ 11,588	$ 6,588	$ 42,299
871 Distribution Load Dispatching	$ -	$ -	$ -	$ -	$ -	$ -
872 Compressor Station Labor and Expenses	$ -	$ -	$ -	$ -	$ -	$ -
874 Mains and Services Expenses	$ 138,361	$ 90	$ 25,746	$ 76,485	$ 31,273	$ 271,954
875 M&R Station Expenses-General	$ 12,427	$ 26	$ 2,240	$ 10,939	$ 26,010	$ 51,643
876 M&R Station Expenses-Industrial	$ -	$ -	$ -	$ -	$ -	$ -
877 M&R Station Expenses-City Gate Station	$ -	$ -	$ -	$ -	$ -	$ -
880 Other Expenses	$ 10,330	$ 7	$ 1,919	$ 5,888	$ 3,347	$ 21,492
881 Rents						$ -
885 Maint. Supervision and Engineering	$ -	$ -	$ -	$ -	$ -	$ -
886 Maint. of Structures & Improvements						$ -
887 Maintenance of Mains	$ 96,504	$ 63	$ 17,957	$ 53,347	$ 21,812	$ 189,683
888 Maintenance of Compressor Station Equipment	$ -	$ -	$ -	$ -	$ -	$ -
889 Maint. of M&R Sta. Equip.-General	$ 30,110	$ 63	$ 5,427	$ 26,505	$ 63,020	$ 125,125
890 Maint. of M&R Sta. Equip.-Industrial	$ -	$ -	$ -	$ -	$ -	$ -
891 Maint. of M&R Sta. Equip.-City Gate Station	$ -	$ -	$ -	$ -	$ -	$ -
894 Maintenance of Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 618,678	$ 517	$ 114,653	$ 368,269	$ 289,587	$ 1,391,703
sub-Total	$ 926,742	$ 780	$ 171,718	$ 553,022	$ 441,637	$ 2,093,898

Commodity						
904 Uncollectible Accounts	$ 74,134	$ 155	$ 13,361	$ 65,257	$ 120,178	$ 273,086
904 Uncollectible Increase	$ -	$ -	$ -	$ -	$ -	$ -
All Other	$ 126,493	$ 265	$ 22,797	$ 111,347	$ 205,057	$ 465,959
sub-Total	$ 200,627	$ 420	$ 36,158	$ 176,604	$ 325,236	$ 739,045
total Distribution	$ 9,550,925	$ 3,761	$ 1,325,780	$ 1,433,341	$ 914,093	$ 13,227,900
Total						
Customer	$ 8,423,556	$ 2,561	$ 1,117,904	$ 703,715	$ 147,221	$ 10,394,956
Capacity	$ 3,703,894	$ 2,579	$ 688,483	$ 2,088,218	$ 1,069,333	$ 7,552,508
Commodity	$ 200,627	$ 420	$ 36,158	$ 176,604	$ 325,236	$ 739,045
Total Operations and Maintenance Expenses	$ 12,328,077	$ 5,560	$ 1,842,545	$ 2,968,537	$ 1,541,790	$ 18,686,509
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF COST OF SERVICE				TYPE OF DATA SHOWN:	
	TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
					PAGE 4 OF 14	
	SCHEDULE C.2.1 (PAGE 3 OF 6)					
	SALES & TRANSPORTATION SERVICES:					
OPERATIONS AND MAINTENANCE EXP	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
DIRECT AND SPECIAL ASSIGNMENTS:	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
DEPRECIATION EXPENSE:						
Peaking Service						
Customer						$ -
Capacity	$ 610,761	$ 396	$ 113,649	$ 337,626	$ 138,045	$ 1,200,476
Commodity						$ -
sub-Total	$ 610,761	$ 396	$ 113,649	$ 337,626	$ 138,045	$ 1,200,476
Transmission						
Customer						$ -
Capacity	$ 1,395	$ 1	$ 260	$ 771	$ 315	$ 2,743
Commodity						$ -
sub-Total	$ 1,395	$ 1	$ 260	$ 771	$ 315	$ 2,743
Distribution						
Customer	$ 5,311,486	$ 1,178	$ 665,168	$ 323,870	$ 54,225	$ 6,355,928
Capacity	$ 703,261	$ 509	$ 130,645	$ 400,850	$ 227,882	$ 1,463,146
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ 6,014,747	$ 1,687	$ 795,813	$ 724,720	$ 282,107	$ 7,819,074
Total						
Customer	$ 5,311,486	$ 1,178	$ 665,168	$ 323,870	$ 54,225	$ 6,355,928
Capacity	$ 1,315,417	$ 905	$ 244,553	$ 739,247	$ 366,242	$ 2,666,365
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 6,626,903	$ 2,084	$ 909,721	$ 1,063,117	$ 420,468	$ 9,022,293
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF COST OF SERVICE				TYPE OF DATA SHOWN:	
	TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
					PAGE 5 OF 14	
	SCHEDULE C.2.1 (PAGE 4 OF 6)					
	SALES & TRANSPORTATION SERVICES:					
OPERATIONS AND MAINTENANCE EXP	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
DIRECT AND SPECIAL ASSIGNMENTS:	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation

TAXES OTHER THAN INCOME TAXES:						
Peaking Service						
Customer						
Payroll						$ -
Property						$ -
Gross Receipts Taxes						$ -
Franchise Taxes						$ -
TRA Inspection Fees						$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
Payroll	$ 39,090	$ 25	$ 7,274	$ 21,609	$ 8,835	$ 76,832
Property	$ 101,187	$ 66	$ 18,829	$ 55,936	$ 22,870	$ 198,887
Gross Receipts Taxes	$ 80,856	$ 52	$ 15,046	$ 44,697	$ 18,275	$ 158,927
Franchise Taxes	$ 119,397	$ 77	$ 22,217	$ 66,002	$ 26,986	$ 234,680
TRA Inspection Fees	$ 50,365	$ 33	$ 9,372	$ 27,842	$ 11,384	$ 98,995
sub-Total	$ 390,896	$ 253	$ 72,737	$ 216,085	$ 88,351	$ 768,322
Commodity						
Payroll						$ -
Property						$ -
Gross Receipts Taxes						$ -
Franchise Taxes						$ -
TRA Inspection Fees						$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Total Peaking Service	$ 390,896	$ 253	$ 72,737	$ 216,085	$ 88,351	$ 768,322
Transmission						
Customer						
Payroll						$ -
Property						$ -
Other						$ -
Direct						$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
Payroll	$ 1	$ 0	$ 0	$ 0	$ 0	$ 1
Property	$ 2,062	$ 1	$ 384	$ 1,140	$ 466	$ 4,054
Other	$ 2	$ 0	$ 0	$ 1	$ 0	$ 3
Direct	$ 3	$ 0	$ 1	$ 2	$ 1	$ 6
sub-Total	$ 2,068	$ 1	$ 385	$ 1,143	$ 467	$ 4,064
Commodity						
Payroll						$ -
Property						$ -
Other						$ -
Direct						$ -
sub-Total	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission						
	$ 2,068	$ 1	$ 385	$ 1,143	$ 467	$ 4,064
Distribution						
Customer						
Payroll	$ 108,492	$ 35	$ 14,546	$ 9,450	$ 2,021	$ 134,545
Property	$ 982,985	$ 218	$ 123,101	$ 59,938	$ 10,035	$ 1,176,278
Gross Receipts Taxes	$ 224,416	$ 72	$ 30,089	$ 19,548	$ 4,181	$ 278,305
Franchise Taxes	$ 331,385	$ 106	$ 44,431	$ 28,866	$ 6,175	$ 410,962
TRA Inspection Fees	$ 139,788	$ 45	$ 18,742	$ 12,176	$ 2,605	$ 173,356
sub-Total	$ 1,787,067	$ 475	$ 230,910	$ 129,978	$ 25,017	$ 2,173,447

	ALLOCATION OF COST OF SERVICE				TYPE OF DATA SHOWN:	
	TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
					PAGE 6 OF 14	
	SCHEDULE C.2.1 (PAGE 5 0F 6)					
	SALES & TRANSPORTATION SERVICES:					
OPERATIONS AND MAINTENANCE EXP	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
DIRECT AND SPECIAL ASSIGNMENTS:	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Capacity						
Payroll	$ 12,055	$ 10	$ 2,233	$ 7,230	$ 5,950	$ 27,479
Property	$ 130,151	$ 94	$ 24,178	$ 74,184	$ 42,174	$ 270,781
Gross Receipts Taxes	$ 24,936	$ 21	$ 4,619	$ 14,955	$ 12,308	$ 56,840
Franchise Taxes	$ 36,822	$ 31	$ 6,821	$ 22,083	$ 18,174	$ 83,933
TRA Inspection Fees	$ 15,533	$ 13	$ 2,877	$ 9,315	$ 7,667	$ 35,405
sub-Total	$ 219,498	$ 171	$ 40,729	$ 127,768	$ 86,272	$ 474,438
Commodity						
Payroll	$ 2,901	$ 6	$ 523	$ 2,554	$ 4,703	$ 10,687
Property	$ -	$ -	$ -	$ -	$ -	$ -
Gross Receipts Taxes	$ 6,001	$ 13	$ 1,082	$ 5,282	$ 9,728	$ 22,105
Franchise Taxes	$ 8,861	$ 19	$ 1,597	$ 7,800	$ 14,365	$ 32,642
TRA Inspection Fees	$ 3,738	$ 8	$ 674	$ 3,290	$ 6,060	$ 13,769
sub-Total	$ 21,501	$ 45	$ 3,875	$ 18,926	$ 34,855	$ 79,203
Total Distribution	$ 2,028,066	$ 691	$ 275,513	$ 276,672	$ 146,145	$ 2,727,087
Total TAXES OTHER THAN INCOME TAXES:						
Customer	$ 1,787,067	$ 475	$ 230,910	$ 129,978	$ 25,017	$ 2,173,447
Capacity	$ 612,462	$ 425	$ 113,850	$ 344,996	$ 175,091	$ 1,246,824
Commodity	$ 21,501	$ 45	$ 3,875	$ 18,926	$ 34,855	$ 79,203
Total	$ 2,421,029	$ 945	$ 348,635	$ 493,901	$ 234,963	$ 3,499,473
RETURN (NOI)						
Peaking Service						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 1,032,578	$ 669	$ 192,139	$ 570,804	$ 233,385	$ 2,029,575
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ 1,032,578	$ 669	$ 192,139	$ 570,804	$ 233,385	$ 2,029,575
Transmission						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 28,934	$ 17	$ 5,223	$ 14,899	$ 6,064	$ 55,137
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ 28,934	$ 17	$ 5,223	$ 14,899	$ 6,064	$ 55,137
Distribution						
Customer	$ 8,754,752	$ 1,946	$ 1,096,796	$ 535,078	$ 89,782	$ 10,478,354
Capacity	$ 1,208,595	$ 806	$ 224,799	$ 673,305	$ 302,811	$ 2,410,316
Commodity	$ 59,558	$ 125	$ 10,734	$ 52,426	$ 96,549	$ 219,391
sub-Total	$ 10,022,904	$ 2,877	$ 1,332,329	$ 1,260,809	$ 489,142	$ 13,108,061
TOTAL RETURN (NOI)						
Customer	$ 8,754,752	$ 1,946	$ 1,096,796	$ 535,078	$ 89,782	$ 10,478,354
Capacity	$ 2,270,107	$ 1,492	$ 422,161	$ 1,259,007	$ 542,261	$ 4,495,028
Commodity	$ 59,558	$ 125	$ 10,734	$ 52,426	$ 96,549	$ 219,391
Total	$ 11,084,416	$ 3,563	$ 1,529,691	$ 1,846,512	$ 728,591	$ 15,192,773
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF COST OF SERVICE				TYPE OF DATA SHOWN:	
	TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
					PAGE 7 OF 14	

	SCHEDULE C.2.1 (PAGE 6 OF 6)					
	SALES & TRANSPORTATION SERVICES:					
OPERATIONS AND MAINTENANCE EXP	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
DIRECT AND SPECIAL ASSIGNMENTS:	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
RETURN ON DEBT						
Peaking Service						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ (332,663)	$ (216)	$ (61,901)	$ (183,895)	$ (75,189)	$ (653,863)
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ (332,663)	$ (216)	$ (61,901)	$ (183,895)	$ (75,189)	$ (653,863)
Transmission						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ (9,322)	$ (6)	$ (1,683)	$ (4,800)	$ (1,954)	$ (17,763)
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ (9,322)	$ (6)	$ (1,683)	$ (4,800)	$ (1,954)	$ (17,763)
Distribution						
Customer	$ (2,820,498)	$ (627)	$ (353,352)	$ (172,385)	$ (28,925)	$ (3,375,787)
Capacity	$ (389,370)	$ (260)	$ (72,423)	$ (216,917)	$ (97,556)	$ (776,526)
Commodity	$ (19,188)	$ (40)	$ (3,458)	$ (16,890)	$ (31,105)	$ (70,681)
sub-Total	$ (3,229,056)	$ (927)	$ (429,233)	$ (406,192)	$ (157,586)	$ (4,222,994)
TOTAL RETURN ON DEBT						
Customer	$ (2,820,498)	$ (627)	$ (353,352)	$ (172,385)	$ (28,925)	$ (3,375,787)
Capacity	$ (731,355)	$ (481)	$ (136,007)	$ (405,611)	$ (174,699)	$ (1,448,153)
Commodity	$ (19,188)	$ (40)	$ (3,458)	$ (16,890)	$ (31,105)	$ (70,681)
Total	$ (3,571,041)	$ (1,148)	$ (492,817)	$ (594,886)	$ (234,729)	$ (4,894,620)
INCOME TAXES						
Peaking Service						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 247,645	$ 160	$ 46,081	$ 136,897	$ 55,973	$ 486,756
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ 247,645	$ 160	$ 46,081	$ 136,897	$ 55,973	$ 486,756
Transmission						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 6,939	$ 4	$ 1,253	$ 3,573	$ 1,454	$ 13,224
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total	$ 6,939	$ 4	$ 1,253	$ 3,573	$ 1,454	$ 13,224
Distribution						
Customer	$ 2,099,664	$ 467	$ 263,046	$ 128,329	$ 21,532	$ 2,513,038
Capacity	$ 289,859	$ 193	$ 53,914	$ 161,480	$ 72,624	$ 578,070
Commodity	$ 14,284	$ 30	$ 2,574	$ 12,573	$ 23,155	$ 52,617
sub-Total	$ 2,403,807	$ 690	$ 319,534	$ 302,382	$ 117,312	$ 3,143,725
TOTAL INCOME TAXES						
Customer	$ 2,099,664	$ 467	$ 263,046	$ 128,329	$ 21,532	$ 2,513,038
Capacity	$ 544,443	$ 358	$ 101,248	$ 301,950	$ 130,051	$ 1,078,049
Commodity	$ 14,284	$ 30	$ 2,574	$ 12,573	$ 23,155	$ 52,617
Total	$ 2,658,391	$ 855	$ 366,868	$ 442,852	$ 174,739	$ 3,643,704
REVENUE CREDITED TO COS:						
Customer	$ (30,520)	$ (1)	$ (3,352)	$ (1,025)	$ (35)	$ (34,933)
TOTAL COST OF SERVICE:						
Customer	$ 26,346,004	$ 6,626	$ 3,370,472	$ 1,819,945	$ 337,743	$ 31,880,790
Capacity	$ 8,446,322	$ 5,760	$ 1,570,295	$ 4,733,418	$ 2,282,978	$ 17,038,773

Commodity	$ 295,970	$ 619	$ 53,341	$ 260,531	$ 479,795	$ 1,090,256
Total	$ 35,088,296	$ 13,005	$ 4,994,108	$ 6,813,893	$ 3,100,516	$ 50,009,819

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
ALLOCATION OF RATE BASE - PLANT TO CUSTOMER CLASS

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.2
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
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SCHEDULE C.2.2 (PAGE 1 OF 2)

SALES & TRANSPORTATION SERVICES:

RATE BASE BY CUSTOMER CLASS	R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
Peaking Service						
Customer						
Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -
Storage Plant	$ -	$ -	$ -	$ -	$ -	$ -
Production Plant	$ -	$ -	$ -	$ -	$ -	$ -
General Plant	$ -	$ -	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
Intangible Plant	$ 770	$ 0	$ 143	$ 426	$ 174	$ 1,514
Storage Plant	$ 21,504,767	$ 13,931	$ 4,001,548	$ 11,887,731	$ 4,860,543	$ 42,268,520
Production Plant	$ -	$ -	$ -	$ -	$ -	$ -
General Plant	$ 1,219,898	$ 790	$ 226,995	$ 674,354	$ 275,723	$ 2,397,761
CONSTRUCTION WORK IN PROGRESS	$ 1,072,623	$ 695	$ 199,591	$ 592,941	$ 242,436	$ 2,108,286
sub-Total Capacity	$ 23,798,059	$ 15,417	$ 4,428,277	$ 13,155,451	$ 5,378,877	$ 46,776,081
Commodity						
Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -
Storage Plant	$ -	$ -	$ -	$ -	$ -	$ -
Production Plant	$ -	$ -	$ -	$ -	$ -	$ -
General Plant	$ -	$ -	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total Peaking Service	$ 23,798,059	$ 15,417	$ 4,428,277	$ 13,155,451	$ 5,378,877	$ 46,776,081
Transmission						
Customer						
Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -
General Plant	$ -	$ -	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
Intangible Plant	$ 16	$ 0	$ 3	$ 9	$ 4	$ 31
General Plant	$ 24,863	$ 16	$ 4,626	$ 13,744	$ 5,620	$ 48,869
365 LAND AND LAND RIGHTS TRANSMISSION	$ -	$ -	$ -	$ -	$ -	$ -
366 STRUCTURES AND IMPROVEMENTS	$ -	$ -	$ -	$ -	$ -	$ -
367 TRANSMISSION MAIN	$ 438,289	$ 284	$ 81,556	$ 242,284	$ 99,063	$ 861,475
368 COMPRESSOR STA. EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
369 MEASURING/REPLAING EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
370 COMMUNICATION EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
371 OTHER EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
376 Mains - Direct Transmission						$ -

Direct						$ -
CONSTRUCTION WORK IN PROGRESS	$ 21,861	$ 14	$ 4,068	$ 12,085	$ 4,941	$ 42,969
sub-Total Capacity	$ 485,028	$ 314	$ 90,253	$ 268,121	$ 109,627	$ 953,344
Commodity						
Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -
General Plant	$ -	$ -	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission	$ 485,028	$ 314	$ 90,253	$ 268,121	$ 109,627	$ 953,344
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF RATE BASE - PLANT TO CUSTOMER CLASS				TYPE OF DATA SHOWN:	
					Historic Test Year: 12/31/2021	
	SCHEDULE C.2.2 (PAGE 2 OF 2)				PAGE 9 OF 14	
	SALES & TRANSPORTATION SERVICES:					
	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
RATE BASE BY CUSTOMER CLASS	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Distribution						
Customer						
Intangible Plant	$ 7,484	$ 2	$ 937	$ 456	$ 76	$ 8,956
General Plant	$ 11,850,766	$ 2,629	$ 1,484,095	$ 722,606	$ 120,985	$ 14,181,081
374 Land and Land Rights	$ 1,794,158	$ 60	$ 197,077	$ 60,253	$ 2,042	$ 2,053,590
375 Structures and Improvements	$ 490,577	$ 16	$ 53,887	$ 16,475	$ 558	$ 561,513
376 Mains	$ 129,790,917	$ 4,333	$ 14,256,715	$ 4,358,766	$ 147,687	$ 148,558,418
380 Services	$ 58,397,123	$ 21,132	$ 7,822,670	$ 2,549,548	$ 303,729	$ 69,094,202
381 Meters	$ 11,974,354	$ 13,506	$ 2,488,711	$ 3,736,730	$ 1,090,340	$ 19,303,641
382 Meters Installation	$ 2,531,988	$ 2,856	$ 526,240	$ 790,135	$ 230,554	$ 4,081,773
383 House Regulators	$ 3,448,754	$ 3,890	$ 716,778	$ 1,076,222	$ 314,031	$ 5,559,674
384 House Regulator Installation	$ 481,346	$ 543	$ 100,041	$ 150,209	$ 43,830	$ 775,969
385 Industrial Meas.& Reg.Eq.	$ -	$ -	$ -	$ -	$ -	$ -
387 Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ 10,420,057	$ 2,311	$ 1,304,925	$ 635,368	$ 106,379	$ 12,469,040
Total Customer	$ 231,187,525	$ 51,278	$ 28,952,075	$ 14,096,768	$ 2,360,211	$ 276,647,857
Capacity						
Intangible Plant	$ 991	$ 1	$ 184	$ 565	$ 321	$ 2,062
General Plant	$ 1,569,086	$ 1,135	$ 291,489	$ 894,359	$ 508,440	$ 3,264,510
376 Mains	$ 25,857,685	$ 16,751	$ 4,811,527	$ 14,294,003	$ 5,844,397	$ 50,824,364
377 Comp.Sta.Eq.	$ -	$ -	$ -	$ -	$ -	$ -
378 Meas.& Reg.Sta.Eq.-Gen	$ 648,492	$ 1,356	$ 116,875	$ 570,843	$ 1,357,281	$ 2,694,847
379 Meas.& Reg.Sta.Eq.-CG	$ 1,699,107	$ 1,101	$ 316,165	$ 939,258	$ 384,035	$ 3,339,666
387 Other Equipment	$ 165,799	$ 347	$ 29,881	$ 145,946	$ 347,013	$ 688,986
CONSTRUCTION WORK IN PROGRESS	$ 1,379,655	$ 998	$ 256,299	$ 786,385	$ 447,058	$ 2,870,395
Total Capacity	$ 31,320,815	$ 21,690	$ 5,822,420	$ 17,631,359	$ 8,888,546	$ 63,684,830
Commodity						
Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -
General Plant	$ -	$ -	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total Distibution	$ 262,508,340	$ 72,968	$ 34,774,494	$ 31,728,127	$ 11,248,757	$ 340,332,687

TOTAL Rate Base - Plant						
Customer	$ 231,187,525	$ 51,278	$ 28,952,075	$ 14,096,768	$ 2,360,211	$ 276,647,857
Capacity	$ 55,603,902	$ 37,421	$ 10,340,950	$ 31,054,932	$ 14,377,050	$ 111,414,254
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 286,791,427	$ 88,699	$ 39,293,024	$ 45,151,700	$ 16,737,261	$ 388,062,111

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
ALLOCATION OF RATE BASE - ACCUMULATED DEPRECIATION, EXCESS DEFERRED INCOME TAX,
ACCUMULATED DEFERRED INCOME TAXES TO CUSTOMER CLASS
SCHEDULE C.2.3 (PAGE 1 OF 3)
SALES & TRANSPORTATION SERVICES:

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.2
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 10 OF 14

RATE BASE BY CUSTOMER CLASS	R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
Peaking Service						
Customer						
INTANGIBLE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ -	$ -	$ -	$ -	$ -
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -	$ -
STORAGE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
INTANGIBLE PLANT	$ 2,187	$ 1	$ 407	$ 1,209	$ 494	$ 4,299
GENERAL PLANT:	$ (450,526)	$ (292)	$ (83,833)	$ (249,049)	$ (101,829)	$ (885,529)
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -	$ -
STORAGE PLANT	$ (8,707,336)	$ (5,641)	$ (1,620,237)	$ (4,813,373)	$ (1,968,047)	$ (17,114,634)
sub-Total Capacity	$ (9,155,675)	$ (5,931)	$ (1,703,663)	$ (5,061,213)	$ (2,069,381)	$ (17,995,863)
Commodity						
INTANGIBLE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ -	$ -	$ -	$ -	$ -
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -	$ -
STORAGE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Capacity	$ -	$ -	$ -	$ -	$ -	$ -
Total Peaking Services	$ (9,155,675)	$ (5,931)	$ (1,703,663)	$ (5,061,213)	$ (2,069,381)	$ (17,995,863)
Transmission						
Customer						
INTANGIBLE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ -	$ -	$ -	$ -	$ -
TRANSMISSION PLANT excluding Direct	$ -	$ -	$ -	$ -	$ -	$ -
TRANSMISSION PLANT Direct	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
INTANGIBLE PLANT	$ 45	$ 0	$ 8	$ 25	$ 10	$ 88
GENERAL PLANT:	$ (9,182)	$ (6)	$ (1,709)	$ (5,076)	$ (2,075)	$ (18,048)
TRANSMISSION PLANT excluding Direct	$ (4,637)	$ (3)	$ (863)	$ (2,563)	$ (1,048)	$ (9,114)
TRANSMISSION PLANT Direct	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Capacity	$ (13,774)	$ (9)	$ (2,563)	$ (7,614)	$ (3,113)	$ (27,074)
Commodity						
INTANGIBLE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ -	$ -	$ -	$ -	$ -
TRANSMISSION PLANT excluding Direct	$ -	$ -	$ -	$ -	$ -	$ -
TRANSMISSION PLANT Direct	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Capacity	$ -	$ -	$ -	$ -	$ -	$ -

Total Transmission	$ (13,774)	$ (9)	$ (2,563)	$ (7,614)	$ (3,113)	$ (27,074)
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF RATE BASE - ACCUMULATED DEPRECIATION, EXCESS DEFERRED INCOME TAX,				TYPE OF DATA SHOWN:	
	ACCUMULATED DEFERRED INCOME TAXES TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
	SCHEDULE C.2.3 (PAGE 2 OF 3)				PAGE 11 OF 14	
	SALES & TRANSPORTATION SERVICES:					
	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
RATE BASE BY CUSTOMER CLASS	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Distribution						
Customer						
INTANGIBLE PLANT	$ 21,248	$ 5	$ 2,661	$ 1,296	$ 217	$ 25,426
GENERAL PLANT:	$ (4,376,663)	$ (971)	$ (548,098)	$ (266,869)	$ (44,682)	$ (5,237,283)
Distribution Plant General	$ (80,870,271)	$ (17,937)	$ (10,127,545)	$ (4,931,103)	$ (825,611)	$ (96,772,468)
sub-Total Customer	$ (85,225,686)	$ (18,903)	$ (10,672,983)	$ (5,196,676)	$ (870,076)	$ (101,984,324)
Capacity						
INTANGIBLE PLANT	$ 2,813	$ 2	$ 523	$ 1,604	$ 912	$ 5,853
GENERAL PLANT:	$ (579,487)	$ (419)	$ (107,651)	$ (330,300)	$ (187,775)	$ (1,205,632)
Distribution Plant General	$ (10,707,530)	$ (7,748)	$ (1,989,138)	$ (6,103,153)	$ (3,469,625)	$ (22,277,194)
sub-Total Capacity	$ (11,284,204)	$ (8,166)	$ (2,096,267)	$ (6,431,849)	$ (3,656,488)	$ (23,476,973)
Commodity						
INTANGIBLE PLANT	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ -	$ -	$ -	$ -	$ -
Distribution Plant General	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution	$ (96,509,890)	$ (27,069)	$ (12,769,250)	$ (11,628,526)	$ (4,526,564)	$ (125,461,298)
TOTAL Rate Base - Accumulated Depreciation						
Customer	$ (85,225,686)	$ (18,903)	$ (10,672,983)	$ (5,196,676)	$ (870,076)	$ (101,984,324)
Capacity	$ (20,453,654)	$ (14,106)	$ (3,802,493)	$ (11,500,677)	$ (5,728,982)	$ (41,499,911)
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ (105,679,340)	$ (33,009)	$ (14,475,475)	$ (16,697,353)	$ (6,599,058)	$ (143,484,235)
TOTAL Rate Base NET PLANT (Plant less Accum.Dep.)						
Customer	$ 145,961,838	$ 32,375	$ 18,279,092	$ 8,900,092	$ 1,490,136	$ 174,663,532
Capacity	$ 35,150,249	$ 23,315	$ 6,538,457	$ 19,554,255	$ 8,648,067	$ 69,914,343
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ 181,112,087	$ 55,690	$ 24,817,549	$ 28,454,347	$ 10,138,203	$ 244,577,876
ACCUMALTED DEFFERRED INCOME TAXES						
Peaking Service						
Customer						
ADIT	$ -	$ -	$ -	$ -	$ -	$ -
EDIT	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
ADIT	$ (1,750,192)	$ (1,134)	$ (325,671)	$ (967,497)	$ (395,581)	$ (3,440,075)
EDIT	$ (1,182,834)	$ (766)	$ (220,098)	$ (653,865)	$ (267,346)	$ (2,324,909)
sub-Total Capacity	$ (2,933,025)	$ (1,900)	$ (545,769)	$ (1,621,362)	$ (662,927)	$ (5,764,984)
Commodity						
ADIT	$ -	$ -	$ -	$ -	$ -	$ -
EDIT	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Commodity	$ -	$ -	$ -	$ -	$ -	$ -

Total Peaking Services	$ (2,933,025)	$ (1,900)	$ (545,769)	$ (1,621,362)	$ (662,927)	$ (5,764,984)
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF RATE BASE - ACCUMULATED DEPRECIATION, EXCESS DEFERRED INCOME TAX,				TYPE OF DATA SHOWN:	
	ACCUMULATED DEFERRED INCOME TAXES TO CUSTOMER CLASS				Historic Test Year: 12/31/2021	
	SCHEDULE C.2.3 (PAGE 3 OF 3)				PAGE 12 OF 14	
	SALES & TRANSPORTATION SERVICES:					
	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
RATE BASE BY CUSTOMER CLASS	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Transmission						
Customer						
ADIT	$ -	$ -	$ -	$ -	$ -	$ -
EDIT	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity						
ADIT	$ (56,329)	$ (36)	$ (10,481)	$ (31,138)	$ (12,731)	$ (110,716)
EDIT	$ (38,069)	$ (25)	$ (7,084)	$ (21,044)	$ (8,604)	$ (74,825)
sub-Total Capacity	$ (94,397)	$ (61)	$ (17,565)	$ (52,182)	$ (21,336)	$ (185,542)
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total Transmission	$ (94,397)	$ (61)	$ (17,565)	$ (52,182)	$ (21,336)	$ (185,542)
Distribution						
Customer						
ADIT	$ (17,446,695)	$ (3,870)	$ (2,184,884)	$ (1,063,820)	$ (178,115)	$ (20,877,384)
EDIT	$ (11,791,016)	$ (2,615)	$ (1,476,612)	$ (718,963)	$ (120,375)	$ (14,109,582)
sub-Total Customer	$ (29,237,711)	$ (6,485)	$ (3,661,497)	$ (1,782,783)	$ (298,490)	$ (34,986,967)
Capacity						
ADIT	$ (2,310,009)	$ (1,672)	$ (429,130)	$ (1,316,675)	$ (748,526)	$ (4,806,011)
EDIT	$ (1,561,175)	$ (1,130)	$ (290,020)	$ (889,850)	$ (505,877)	$ (3,248,051)
sub-Total Capacity	$ (3,871,184)	$ (2,801)	$ (719,150)	$ (2,206,524)	$ (1,254,403)	$ (8,054,062)
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total Distribution	$ (33,108,895)	$ (9,286)	$ (4,380,647)	$ (3,989,308)	$ (1,552,893)	$ (43,041,029)
TOTAL ACCUMALTED DEFFERRED INCOME TAXES						
Customer	$ (29,237,711)	$ (6,485)	$ (3,661,497)	$ (1,782,783)	$ (298,490)	$ (34,986,967)
Capacity	$ (6,898,606)	$ (4,763)	$ (1,282,484)	$ (3,880,069)	$ (1,938,666)	$ (14,004,588)
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
Total	$ (36,136,318)	$ (11,248)	$ (4,943,981)	$ (5,662,852)	$ (2,237,156)	$ (48,991,555)
	CHATTANOOGA GAS COMPANY				SCHEDULE 35.8 COSS	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	ALLOCATION OF RATE BASE - WORKING CAPITAL AND CALCULATION OF NET RATE BASE				TYPE OF DATA SHOWN:	
					Historic Test Year: 12/31/2021	
	SCHEDULE C.2.4 (PAGE 1 OF 1)				PAGE 13 OF 14	
	SALES & TRANSPORTATION SERVICES:					
	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
RATE BASE BY CUSTOMER CLASS	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
Working Capital						
Peaking Service						
Customer	$ -	$ -	$ -	$ -	$ -	$ -

Capacity	$ 2,798,025	$ 1,813	$ 520,649	$ 1,546,734	$ 632,414	$ 5,499,635
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Peaking Service	$ 2,798,025	$ 1,813	$ 520,649	$ 1,546,734	$ 632,414	$ 5,499,635
Transmission						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 29,655	$ 1	$ 3,257	$ 996	$ 25	$ 33,935
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Transmission	$ 29,655	$ 1	$ 3,257	$ 996	$ 25	$ 33,935
Distribution						
Customer	$ 6,277,311	$ 1,458	$ 792,035	$ 400,366	$ 69,759	$ 7,540,929
Capacity	$ 814,943	$ 600	$ 151,352	$ 466,730	$ 276,746	$ 1,710,370
Commodity	$ 836,766	$ 1,750	$ 150,807	$ 736,574	$ 1,356,480	$ 3,082,377
sub-Total Distribution	$ 7,929,020	$ 3,807	$ 1,094,194	$ 1,603,670	$ 1,702,984	$ 12,333,676
TOTAL Working Capital						
Customer	$ 6,277,311	$ 1,458	$ 792,035	$ 400,366	$ 69,759	$ 7,540,929
Capacity	$ 3,642,622	$ 2,413	$ 675,258	$ 2,014,460	$ 909,185	$ 7,243,939
Commodity	$ 836,766	$ 1,750	$ 150,807	$ 736,574	$ 1,356,480	$ 3,082,377
Total	$ 10,756,700	$ 5,621	$ 1,618,100	$ 3,151,400	$ 2,335,424	$ 17,867,245
Total Rate Base						
Peaking Service						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 14,507,383	$ 9,398	$ 2,699,494	$ 8,019,611	$ 3,278,983	$ 28,514,868
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Peaking Service	$ 14,507,383	$ 9,398	$ 2,699,494	$ 8,019,611	$ 3,278,983	$ 28,514,868
Transmission						
Customer	$ -	$ -	$ -	$ -	$ -	$ -
Capacity	$ 406,512	$ 245	$ 73,382	$ 209,320	$ 85,203	$ 774,662
Commodity	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Transmission	$ 406,512	$ 245	$ 73,382	$ 209,320	$ 85,203	$ 774,662
Distribution						
Customer	$ 123,001,438	$ 27,347	$ 15,409,630	$ 7,517,675	$ 1,261,404	$ 147,217,495
Capacity	$ 16,980,370	$ 11,322	$ 3,158,355	$ 9,459,716	$ 4,254,401	$ 33,864,165
Commodity	$ 836,766	$ 1,750	$ 150,807	$ 736,574	$ 1,356,480	$ 3,082,377
sub-Total Distribution	$ 140,818,574	$ 40,420	$ 18,718,792	$ 17,713,964	$ 6,872,285	$ 184,164,036
TOTAL Rate Base						
Customer	$ 123,001,438	$ 27,347	$ 15,409,630	$ 7,517,675	$ 1,261,404	$ 147,217,495
Capacity	$ 31,894,265	$ 20,966	$ 5,931,231	$ 17,688,647	$ 7,618,587	$ 63,153,695
Commodity	$ 836,766	$ 1,750	$ 150,807	$ 736,574	$ 1,356,480	$ 3,082,377
Total	$ 155,732,469	$ 50,063	$ 21,491,668	$ 25,942,895	$ 10,236,471	$ 213,453,566
	CHATTANOOGA GAS COMPANY				EXHIBIT NO.:	
	CLASS COST OF SERVICE STUDY				Witness A. Hickerson	
	TPUC 22-00032				SCHEDULE C.2	
	DEVELOPMENT OF ALLOCATION FACTORS AND CLASSIFICATION SUMMARY				TYPE OF DATA SHOWN:	
					Historic Test Year: 12/31/2021	
	SCHEDULE C.2.5 (PAGE 1 OF 1)				PAGE 14 OF 14	
	SALES & TRANSPORTATION SERVICES:					
	R-1	R-4	C-1	C-2/T-3	F-1/T-2/T-2	Total Sales &
RATE BASE BY CUSTOMER CLASS	Residential	Multi-Family	Small Commercial	Medium C&I	Industrial	Transportation
CUSTOMER COSTS						
No. of Customers :Total	718,876	24	78,964	24,142	818	822,824
Meters Weighting	1.00	33.79	1.89	9.29	80.02	
Meter Weighted No. of Customers	718,876	811	149,409	224,333	65,458	1,158,887
Meter Percentage Allocation Factors	62.03%	0.07%	12.89%	19.36%	5.65%	100.00%
Services Weighting	1.00	10.84	1.22	1.30	4.57	

Service Weighted No. of Customers	718,876	260	96,298	31,385	3,739	850,558
Services Percentage Allocation Factors	84.52%	0.03%	11.32%	3.69%	0.44%	100.00%
No. of Customers :Total Annual Bills	718,876	24	78,964	24,142	818	822,824
No. of Bills Percentage Allocation Factors	87.37%	0.00%	9.60%	2.93%	0.10%	100.00%
CAPACITY COSTS						
DESIGN DAY BY CLASS	71,316	46	13,270	39,423	16,119	140,175
Percentage Allocation Factors	50.88%	0.03%	9.47%	28.12%	11.50%	100.00%
COMMODITY COSTS						
Total annual Throughput in DTH	36,874,641	77,128	6,645,757	32,459,348	77,177,926	153,234,800
Percentage Allocation Factors	24.06%	0.05%	4.34%	21.18%	50.37%	100.00%
Total Annual Sales in DTH	36,874,641	77,128	6,645,757	32,459,348	59,777,371	135,834,245
Percentage Allocation Factors	27.15%	0.06%	4.89%	23.90%	44.01%	100.00%
SUMMARY:	TOTAL	CAPACITY	CUSTOMER	COMMODITY		
COST OF SERVICE SUMMARY						
O&M						
KNOWN DIRECT & SPECIAL ASSIGNMENTS:	$ 5,335,041	$ 2,910,028	$ 2,425,013	$ -		
OTHER O&M	$ 13,351,468	$ 7,484,929	$ 5,127,494	$ 739,045		
TOTAL O&M	$ 18,686,509	$ 10,394,956	$ 7,552,508	$ 739,045		
DEPRECIATION	$ 9,022,293	$ 6,355,928	$ 2,666,365	$ -		
AMORTIZATION OF OTHER GAS PLANT	$ -	$ -	$ -	$ -		
AMORTIZATION OF PROPERTY LOSS	$ -	$ -	$ -	$ -		
AMORTIZATION OF LIMITED TERM INVESTMENT	$ -	$ -	$ -	$ -		
AMORTIZATION OF ACQUISITION ADJUSTMENT	$ -	$ -	$ -	$ -		
AMORTIZATION OF CONVERSION COSTS	$ -	$ -	$ -	$ -		
TOTAL TAXES OTHER THAN INCOME	$ 3,499,473	$ 2,173,447	$ 1,246,824	$ 79,203		
RETURN	$ 15,192,773	$ 10,478,354	$ 4,495,028	$ 219,391		
INCOME TAXES	$ 3,643,704	$ 2,513,038	$ 1,078,049	$ 52,617		
REVENUES CREDITED TO COST OF SERVICE	$ (34,933)	$ (34,933)	$ -	$ -		
TOTAL COST OF SERVICE	$ 50,009,819	$ 31,880,790	$ 17,038,773	$ 1,090,256		
RATE BASE SUMMARY						
KNOWN DIRECT & SPECIAL ASSIGNMENTS:	$ 224,241,186	$ 150,601,210	$ 73,639,976	$ -		
OTHER RATE BASE	$ (10,787,620)	$ (3,383,715)	$ (10,486,281)	$ 3,082,377		
TOTAL RATE BASE	$ 213,453,566	$ 147,217,495	$ 63,153,695	$ 3,082,377		
KNOWN DIRECT & SPECIAL ASSIGNMENTS:						
RATE BASE ITEMS(PLANT-ACC.DEP):						
381-382 METERS	$ 23,385,414	$ 23,385,414	$ -	$ -		
383-384 HOUSE REGULATORS	$ 6,335,643	$ 6,335,643	$ -	$ -		
385 INDUSTRIAL MEAS.& REG.EQ.	$ 138,554	$ -	$ 138,554	$ -		
376 MAINS	$ 199,382,782	$ 148,558,418	$ 50,824,364	$ -		
380 SERVICES	$ 69,094,202	$ 69,094,202	$ -	$ -		
378 MEAS.& REG.STA.EQ.-GEN.	$ 2,694,847	$ -	$ 2,694,847	$ -		
364 LNG PLANT	$ 59,383,154	$ -	$ 59,383,154	$ -		
ACCUMULATED DEPRECIATION	$ (136,173,410)	$ (96,772,468)	$ (39,400,942)	$ -		
TOTAL RATE BASE DIRECT ASSIGNMENTS	$ 224,241,186	$ 150,601,210	$ 73,639,976	$ -		
O&M ITEMS						
892 MAINT. OF SERVICES O & M ITEMS	$ 414,741	$ 414,741	$ -	$ -		
878 METER & HOUSE REG.	$ 493,313	$ 493,313	$ -	$ -		
893 MAINT.OF METERS AND HOUSE REG.	$ 282,907	$ 282,907	$ -	$ -		
874 MAINS AND SERVICES	$ 1,436,583	$ 1,164,629	$ 271,954	$ -		
887 MAINT. OF MAINS	$ 744,120	$ 554,437	$ 189,683	$ -		
LOCAL STORAGE PLANT:	$ 1,963,377	$ -	$ 1,963,377	$ -		
Total O&M Direct Assignments	$ 5,335,041	$ 2,910,028	$ 2,425,013	$ -		

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
EXPLANATION: PROVIDE A FULLY ALLOCATED EMBEDDED
COST OF SERVICE STUDY
(SUMMARY)

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.3
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 1 OF 5

SUMMARY:	TOTAL	CUSTOMER	CAPACITY	COMMODITY
COST OF SERVICE SUMMARY				
O&M				
KNOWN DIRECT	$ 5.335.041	$ 2.910.028	$ 2.425.013	$ -
OTHER O&M	$ 13.351.468	$ 7.484.929	$ 5.127.494	$ 739.045
TOTAL O&M	$ 18.686.509	$ 10.394.956	$ 7.552.508	$ 739.045
DEPRECIATION	$ 9.022.293	$ 6.355.928	$ 2.666.365	$ -
AMORTIZATION OF OTHER GAS PLANT				
AMORTIZATION OF PROPERTY LOSS				
AMORTIZATION OF LIMITED TERM INVESTMENT				
AMORTIZATION OF ACQUISITION ADJUSTMENT				
AMORTIZATION OF CONVERSION COSTS				
TOTAL TAXES OTHER THAN INCOME	$ 3.499.473	$ 2.173.447	$ 1.246.824	$ 79.203
RETURN	$ 15.192.773	$ 10.478.354	$ 4.495.028	$ 219.391
INCOME TAXES	$ 3.643.704	$ 2.513.038	$ 1.078.049	$ 52.617
REVENUES CREDITED TO COST OF SERVICE	$ (34.933)	$ (34.933)	$ -	$ -
TOTAL COST OF SERVICE	$ 50.009.819	$ 31.880.790	$ 17.038.773	$ 1.090.256
RATE BASE SUMMARY				
KNOWN DIRECT & SPECIAL ASSIGNMENTS:	$ 224.241.186	$ 150.601.210	$ 73.639.976	$ -
OTHER RATE BASE	$ (10.787.620)	$ (3.383.715)	$ (10.486.281)	$ 3.082.377
TOTAL RATE BASE	$ 213.453.566	$ 147.217.495	$ 63.153.695	$ 3.082.377
KNOWN DIRECT & SPECIAL ASSIGNMENTS:				
RATE BASE ITEMS(PLANT-ACC.DEP):				
381-382 METERS	$ 23.385.414	$ 23.385.414	$ -	$ -
383-384 HOUSE REGULATORS	$ 6.335.643	$ 6.335.643	$ -	$ -
385 INDUSTRIAL MEAS.& REG.EQ.	$ 138.554	$ -	$ 138.554	$ -
376 MAINS	$ 199.382.782	$ 148.558.418	$ 50.824.364	$ -
380 SERVICES	$ 69.094.202	$ 69.094.202	$ -	$ -
378 MEAS.& REG.STA.EQ.-GEN.	$ 2.694.847	$ -	$ 2.694.847	$ -
364 LNG Plant	$ 59.383.154	$ -	$ 59.383.154	$ -
ACCUMULATED DEPRECIATION	$ (136.173.410)	$ (96.772.468)	$ (39.400.942)	$ -
Total Rate Base Direct Assignments	$ 224.241.186	$ 150.601.210	$ 73.639.976	$ -
O&M ITEMS				
892 MAINT. OF SERVICES O & M ITEMS	$ 414.741	$ 414.741	$ -	$ -
878 METER & HOUSE REG.	$ 493.313	$ 493.313	$ -	$ -
893 MAINT.OF METERS AND HOUSE REG.	$ 282.907	$ 282.907	$ -	$ -
874 MAINS AND SERVICES	$ 1.436.583	$ 1.164.629	$ 271.954	$ -
887 MAINT. OF MAINS	$ 744.120	$ 554.437	$ 189.683	$ -
LOCAL STORAGE PLANT:	$ 1.963.377	$ -	$ 1.963.377	$ -
Total O&M Direct Assignments	$ 5.335.041	$ 2.910.028	$ 2.425.013	$ -

SUPPORTING SCHEDULES:

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE C.3.1 (1 OF 2)

EXHIBIT NO.:
Witness A. Hickerson
SCHEDULE C.3
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 2 OF 5

ACCT NO	OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	LOCAL STORAGE PLANT:					
817	Line Expense	$ -	$ -	$ -	$ -	100% capacity
840	Operation Supervision and Engineering	$ 88.236	$ -	$ 88.236	$ -	100% capacity
841	Operation Labor and Expenses	$ 687.792	$ -	$ 687.792	$ -	100% capacity
843	Maint. Supervision & Engineering	$ 1.187.349	$ -	$ 1.187.349	$ -	100% capacity
	sub-Total	$ 1.963.377	$ -	$ 1.963.377	$ -	
	PRODUCTION PLANT	$ -	$ -	$ -	$ -	100% capacity
	TRANSMISSION PLANT					
850	Operation Supervision & Eng.	$ 38	$ -	$ 38	$ -	100% capacity
856	Mains	$ -	$ -	$ -	$ -	100% capacity
857	Meas.+ Reg Expenses	$ -	$ -	$ -	$ -	100% capacity
862	Transmission Matainenance Expenses	$ -	$ -	$ -	$ -	100% capacity
	sub-Total	$ 38	$ -	$ 38	$ -	100% capacity
	DISTRIBUTION EXPENSES-OPERATIONS					
870	Operation Supervision and Engineering	$ 226.045	$ 183.746	$ 42.299	$ -	Distribution Plant
871	Distribution Load Dispatching	$ -	$ -	$ -	$ -	100% capacity
872	Compressor Station Labor and Expense	$ -	$ -	$ -	$ -	100% capacity
874	Mains and Services Expenses	$ 1.436.583	$ 1.164.629	$ 271.954	$ -	Mains & Services Plant
875	M&R Station Expenses-General	$ 51.643	$ -	$ 51.643	$ -	100% capacity
876	M&R Station Expenses-Industrial	$ -	$ -	$ -	$ -	100% capacity
877	M&R Station Expenses-City Gate Statio	$ -	$ -	$ -	$ -	100% capacity
878	Meter and House Regulator Expenses	$ 493.313	$ 493.313	$ -	$ -	100% customer
879	Customer Installations Expenses	$ 164.820	$ 164.820	$ -	$ -	100% customer
880	Other Expenses	$ 114.855	$ 93.363	$ 21.492	$ -	Distribution Plant
881	Rents	$ -	$ -	$ -	$ -	100% capacity
	sub-Total	$ 2.487.258	$ 2.099.871	$ 387.388	$ -	
	DISTRIBUTION EXPENSES-MAINTENANCE					
885	Maint. Supervision and Engineering	$ -	$ -	$ -	$ -	Distribution Plant excluding Direct
886	Maint. of Structures & Improvements	$ -	$ -	$ -	$ -	
887	Maintenance of Mains	$ 744.120	$ 554.437	$ 189.683	$ -	61.72% customer 38.28% capacity
888	Maintenance of Compressor Station Eq	$ -	$ -	$ -	$ -	100% capacity
889	Maint. of M&R Sta. Equip.-General	$ 125.125	$ -	$ 125.125	$ -	100% capacity
890	Maint. of M&R Sta. Equip.-Industrial	$ -	$ -	$ -	$ -	
891	Maint. of M&R Sta. Equip.-City Gate St	$ -	$ -	$ -	$ -	100% capacity
892	Maintenance of Services	$ 414.741	$ 414.741	$ -	$ -	100% customer
893	Maintenance of Meters and House Reg	$ 282.907	$ 282.907	$ -	$ -	100% customer
894	Maintenance of Other Equipment	$ -	$ -	$ -	$ -	Distribution Plant excluding Direct
	sub-Total	$ 1.566.893	$ 1.252.086	$ 314.807	$ -	
	Total Distribution Expenses	$ 4.054.151	$ 3.351.956	$ 702.195	$ -	
	CUSTOMER ACCOUNTS:					
901	Supervision					
902	Meter Reading Expenses	$ 78.832	$ 78.832	$ -	$ -	100% customer
903	Customer Records and Collection Expe	$ 7.390	$ 7.390	$ -	$ -	100% customer
904	Uncollectible Accounts	$ 273.086	$ -	$ -	$ 273.086	100% commodity
904	Uncollectible Increase	$ -	$ -	$ -	$ -	100% commodity
905	Miscellaneous Customer Accounts Expe	$ -	$ -	$ -	$ -	100% customer
	Direct		$ -	$ -	$ -	100% capacity
	sub- Total Customer Accounts	$ 359.308	$ 86.222	$ -	$ 273.086	
	CUSTOMER SERVICE AND INFO. EXPENSES					
907	Supervision					
908	Customer Assistance	$ -	$ -	$ -	$ -	100% customer
909	Informational & Instructional	$ -	$ -	$ -	$ -	100% customer
910	Misc. Customer Service & Informational	$ -	$ -	$ -	$ -	100% customer
	sub-Total	$ -	$ -	$ -	$ -	
	SALES EXPENSES					
911	Miscellaneous Customer Service and In	$ -	$ -	$ -	$ -	100% customer
912	Demonstrating and Selling Expenses	$ 2.853	$ 2.853	$ -	$ -	100% customer
913	Advertising Expenses	$ -	$ -	$ -	$ -	100% customer
916	Misc. Sales	$ -	$ -	$ -	$ -	100% customer
	sub-Total	$ 2.853	$ 2.853	$ -	$ -	

Peaking and Transmission columns:

ACCT NO	Description	Peaking Customer	Peaking Capacity	Peaking Commodity	Peaking Total	Transmission Customer	Customer sub-Total	Transmission Capacity	Capacity sub-Total	Transmission Commodity	Commodity sub-Total	Transmission Total
817	Line Expense		$ -		$ -							
840	Operation Supervision and Engineering		$ 88.236		$ 88.236							
841	Operation Labor and Expenses		$ 687.792		$ 687.792							
843	Maint. Supervision & Engineering		$ 1.187.349		$ 1.187.349							
	sub-Total	$ -	$ 1.963.377	$ -	$ 1.963.377							
	PRODUCTION PLANT		$ -		$ -							
850	Operation Supervision & Eng.							$ 38	$ 38			$ 38
856	Mains							$ -	$ -			$ -
857	Meas.+ Reg Expenses							$ -	$ -			$ -
862	Transmission Matainenance Expenses							$ -	$ -			$ -
	sub-Total					$ -	$ -	$ 38	$ 38	$ -	$ -	$ 38
	Total Distribution Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Customer columns:

ACCT NO	Description	Customer	sub-Total	Services	sub-Total	Meters	sub-Total	Total
870	Operation Supervision and Engineering	$ 111.115	$ 111.115	$ 50.785	$ 50.785	$ 21.845	$ 21.845	$ 183.746
874	Mains and Services Expenses	$ 794.915	$ 794.915	$ 369.713	$ 369.713	$ -	$ -	$ 1.164.629
878	Meter and House Regulator Expenses					$ 493.313	$ 493.313	$ 493.313
879	Customer Installations Expenses	$ 164.820	$ 164.820					$ 164.820
880	Other Expenses	$ 56.458	$ 56.458	$ 25.804	$ 25.804	$ 11.100	$ 11.100	$ 93.363
	sub-Total	$ 1.127.309	$ 1.127.309	$ 446.303	$ 446.303	$ 526.258	$ 526.258	$ 2.099.871
885	Maint. Supervision and Engineering	$ -	$ -	$ -	$ -	$ -	$ -	$ -
887	Maintenance of Mains	$ 554.437	$ 554.437		$ -			$ 554.437
892	Maintenance of Services			$ 414.741	$ 414.741			$ 414.741
893	Maintenance of Meters and House Reg					$ 282.907	$ 282.907	$ 282.907
894	Maintenance of Other Equipment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	sub-Total	$ 554.437	$ 554.437	$ 414.741	$ 414.741	$ 282.907	$ 282.907	$ 1.252.086
	Total Distribution Expenses	$ 1.681.746	$ 1.681.746	$ 861.045	$ 861.045	$ 809.165	$ 809.165	$ 3.351.956
902	Meter Reading Expenses	$ 78.832	$ 78.832					$ 78.832
903	Customer Records and Collection Expe					$ 7.390	$ 7.390	$ 7.390
	sub- Total Customer Accounts	$ 78.832	$ 78.832	$ -	$ -	$ 7.390	$ 7.390	$ 86.222
907	Supervision	$ -	$ -					$ -
908	Customer Assistance	$ -	$ -					$ -
909	Informational & Instructional	$ -	$ -					$ -
910	Misc. Customer Service & Informational	$ -	$ -					$ -
	sub-Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -
911	Miscellaneous Customer Service and In	$ -	$ -					$ -
912	Demonstrating and Selling Expenses	$ 2.853	$ 2.853					$ 2.853
913	Advertising Expenses	$ -	$ -					$ -
916	Misc. Sales	$ -	$ -					$ -
	sub-Total	$ 2.853	$ 2.853	$ -	$ -	$ -	$ -	$ 2.853

Capacity and Commodity columns:

ACCT NO	Description	Capacity	Throughput	Total	Commodity
870	Operation Supervision and Engineering	$ 37.863	$ 4.435	$ 42.299	$ -
871	Distribution Load Dispatching	$ -		$ -	
872	Compressor Station Labor and Expense	$ -		$ -	
874	Mains and Services Expenses	$ 271.954	$ -	$ 271.954	$ -
875	M&R Station Expenses-General		$ 51.643	$ 51.643	
876	M&R Station Expenses-Industrial		$ -	$ -	
877	M&R Station Expenses-City Gate Statio		$ -	$ -	
880	Other Expenses	$ 19.239	$ 2.254	$ 21.492	$ -
	sub-Total	$ 329.056	$ 58.332	$ 387.388	$ -
885	Maint. Supervision and Engineering	$ -	$ -	$ -	$ -
887	Maintenance of Mains	$ 189.683		$ 189.683	$ -
888	Maintenance of Compressor Station Eq		$ -	$ -	
889	Maint. of M&R Sta. Equip.-General		$ 125.125	$ 125.125	
891	Maint. of M&R Sta. Equip.-City Gate St		$ -	$ -	
894	Maintenance of Other Equipment	$ -	$ -	$ -	$ -
	sub-Total	$ 189.683	$ 125.125	$ 314.807	$ -
	Total Distribution Expenses	$ 518.738	$ 183.456	$ 702.195	$ -
904	Uncollectible Accounts				$ 273.086
904	Uncollectible Increase				$ -
	sub- Total Customer Accounts	$ -	$ -	$ -	$ 273.086
	sub-Total (Customer Service and Info.)	$ -	$ -	$ -	$ -
	sub-Total (Sales)	$ -	$ -	$ -	$ -

Unlabelled right-hand columns:

Description				
sub-Total (Local Storage Plant)	$ -	$ 1.963.377	$ -	$ 1.963.377
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
sub-Total (Transmission Plant)	$ -	$ 38	$ -	$ 38
	$ -	$ -	$ -	$ -
sub-Total (Distribution Operations)	$ 2.099.871	$ 387.388	$ -	$ 2.487.258
	$ -	$ -	$ -	$ -
894 Maintenance of Other Equipment	$ -	$ -	$ -	$ -
sub-Total (Distribution Maintenance)	$ -	$ -	$ -	$ -
Total Distribution Expenses	$ 3.351.956	$ 702.195	$ -	$ 4.054.151
	$ -	$ -	$ -	$ -
sub- Total Customer Accounts	$ 86.222	$ -	$ 273.086	$ 359.308
	$ -	$ -	$ -	$ -
sub-Total (Customer Service and Info.)	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -
sub-Total (Sales)	$ 2.853	$ -	$ -	$ 2.853

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032
CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE C.3.1 (2 OF 2)

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.3
TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 3 OF 5

ACCT NO	OPERATIONS AND MAINTENANCE EXPENSES	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	ADMINISTRATIVE AND GENERAL-OPERATION					
920	Administrative and General Salaries	$ 7.853.860	$ 4.234.516	$ 3.283.007	$ 336.337	O&M excluding Gas
921	Office Supplies and Expenses	$ 654.090	$ 352.662	$ 273.418	$ 28.011	O&M excluding Gas
922	Administrative Expenses Transferred-Cr	$ (159.332)	$ (85.906)	$ (66.603)	$ (6.823)	O&M excluding Gas
923	Outside Services Employed	$ 1.655.125	$ 892.383	$ 691.862	$ 70.880	O&M excluding Gas
924	Property Insurance	$ 211.090	$ 150.485	$ 60.605	$ -	Production, Storage, Transmission & Distr. Plant
925	Injuries and Damages	$ 61.808	$ 33.325	$ 25.837	$ 2.647	O&M excluding Gas
926	Employee Pensions and Benefits	$ 815.143	$ 439.495	$ 340.740	$ 34.908	O&M excluding Gas
927	Franchise Requirements	$ 1.540	$ 1.098	$ 442	$ -	Production, Storage, Transmission & Distr. Plant
928	Regulatory Commission	$ 328.977	$ 234.526	$ 94.451	$ -	Production, Storage, Transmission & Distr. Plant
929	Duplicate Charges - Credit	$ -	$ -	$ -	$ -	
930	Miscellaneous General Expenses	$ 246.593	$ 246.593	$ -	$ -	100% customer
931	Rents	$ 177.623	$ 126.627	$ 50.996	$ -	Production, Storage, Transmission & Distr. Plant
932	Maintenance of General Plant	$ 460.264	$ 328.120	$ 132.144	$ -	Production, Storage, Transmission & Distr. Plant
	sub-Total	$ 12.306.783	$ 6.953.925	$ 4.886.898	$ 465.959	
	TOTAL O&M EXPENSE	$ 18.686.509	$ 10.394.956	$ 7.552.508	$ 739.045	
	DEPRECIATION AND AMORTIZATION EXPENSE:					
	Intangible Plant	$ -	$ -	$ -	$ -	Production, Storage, Transmission & Distr. Plant
	ProductionPlant	$ -	$ -	$ -	$ -	100% capacity
	Storage Plant	$ 1.065.900	$ -	$ 1.065.900	$ -	100% capacity
	Transmission Plant	$ -	$ -	$ -	$ -	100% capacity
	Distribution Plant General	$ 6.839.932	$ 5.560.008	$ 1.279.924	$ -	Distribution Plant
	General Plant	$ 1.116.461	$ 795.920	$ 320.540	$ -	Production, Storage, Transmission & Distr. Plant
	sub-Total Deprec. and Amort. Expense	$ 9.022.293	$ 6.355.928	$ 2.666.365	$ -	
	TAXES OTHER THAN INCOME TAXES:					
	Payroll	$ 249.544	$ 134.545	$ 104.312	$ 10.687	O&M excluding Gas
	Property	$ 1.650.000	$ 1.176.278	$ 473.722	$ -	Production, Storage, Transmission & Distr. Plant
	Gross Receipts Taxes	$ 516.180	$ 278.305	$ 215.769	$ 22.105	Net Plant
	Franchise Taxes	$ 762.221	$ 410.962	$ 318.617	$ 32.642	Net Plant

Peaking and Transmission columns:

ACCT NO	Description	Peaking Customer	Peaking Capacity	Peaking Commodity	Peaking Total	Transmission Customer	Customer sub-Total	Transmission Capacity	Capacity sub-Total	Transmission Commodity	Commodity sub-Total	Transmission Total
920	Administrative and General Salaries	$ -	$ 2.418.127	$ -	$ 2.418.127	$ -	$ -	$ 47	$ 47	$ -	$ -	$ 47
921	Office Supplies and Expenses	$ -	$ 201.388	$ -	$ 201.388	$ -	$ -	$ 4	$ 4	$ -	$ -	$ 4
922	Administrative Expenses Transferred-Cr	$ -	$ (49.057)	$ -	$ (49.057)	$ -	$ -	$ (1)	$ (1)	$ -	$ -	$ (1)
923	Outside Services Employed	$ -	$ 509.597	$ -	$ 509.597	$ -	$ -	$ 10	$ 10	$ -	$ -	$ 10
924	Property Insurance	$ -	$ 25.444	$ -	$ 25.444	$ -	$ -	$ 519	$ 519	$ -	$ -	$ 519
925	Injuries and Damages	$ -	$ 19.030	$ -	$ 19.030	$ -	$ -	$ 0	$ 0	$ -	$ -	$ 0
926	Employee Pensions and Benefits	$ -	$ 250.975	$ -	$ 250.975	$ -	$ -	$ 5	$ 5	$ -	$ -	$ 5
927	Franchise Requirements	$ -	$ 186	$ -	$ 186	$ -	$ -	$ 4	$ 4	$ -	$ -	$ 4
928	Regulatory Commission	$ -	$ 39.654	$ -	$ 39.654	$ -	$ -	$ 808	$ 808	$ -	$ -	$ 808
929	Duplicate Charges - Credit				$ -		$ -		$ -		$ -	$ -
930	Miscellaneous General Expenses				$ -		$ -		$ -		$ -	$ -
931	Rents	$ -	$ 21.410	$ -	$ 21.410	$ -	$ -	$ 436	$ 436	$ -	$ -	$ 436
932	Maintenance of General Plant	$ -	$ 55.479	$ -	$ 55.479	$ -	$ -	$ 1.131	$ 1.131	$ -	$ -	$ 1.131
	sub-Total	$ -	$ 3.492.233	$ -	$ 3.492.233	$ -	$ -	$ 2.962	$ 2.962	$ -	$ -	$ 2.962
	TOTAL O&M EXPENSE	$ -	$ 5.455.610	$ -	$ 5.455.610	$ -	$ -	$ 3.000	$ 3.000	$ -	$ -	$ 3.000
	Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	ProductionPlant		$ -		$ -				$ -			$ -
	Storage Plant		$ 1.065.900		$ 1.065.900							
	Transmission Plant							$ -	$ -			$ -
	General Plant	$ -	$ 134.575	$ -	$ 134.575	$ -	$ -	$ 2.743	$ 2.743	$ -	$ -	$ 2.743
	sub-Total Deprec. and Amort. Expense	$ -	$ 1.200.476	$ -	$ 1.200.476	$ -	$ -	$ 2.743	$ 2.743	$ -	$ -	$ 2.743
	Payroll	$ -	$ 76.832	$ -	$ 76.832	$ -	$ -	$ 1	$ 1	$ -	$ -	$ 1
	Property	$ -	$ 198.887	$ -	$ 198.887	$ -	$ -	$ 4.054	$ 4.054	$ -	$ -	$ 4.054
	Gross Receipts Taxes	$ -	$ 158.927	$ -	$ 158.927	$ -	$ -	$ 3	$ 3	$ -	$ -	$ 3
	Franchise Taxes	$ -	$ 234.680	$ -	$ 234.680	$ -	$ -	$ 5	$ 5	$ -	$ -	$ 5

Customer columns:

ACCT NO	Description	Customer	sub-Total	Services	sub-Total	Meters	sub-Total	Total
920	Administrative and General Salaries	$ 2.168.357	$ 2.168.357	$ 1.060.476	$ 1.060.476	$ 1.005.683	$ 1.005.683	$ 4.234.516
921	Office Supplies and Expenses	$ 180.586	$ 180.586	$ 88.319	$ 88.319	$ 83.756	$ 83.756	$ 352.662
922	Administrative Expenses Transferred-Cr	$ (43.990)	$ (43.990)	$ (21.514)	$ (21.514)	$ (20.402)	$ (20.402)	$ (85.906)
923	Outside Services Employed	$ 456.960	$ 456.960	$ 223.485	$ 223.485	$ 211.938	$ 211.938	$ 892.383
924	Property Insurance	$ 91.002	$ 91.002	$ 41.593	$ 41.593	$ 17.891	$ 17.891	$ 150.485
925	Injuries and Damages	$ 17.065	$ 17.065	$ 8.346	$ 8.346	$ 7.915	$ 7.915	$ 33.325
926	Employee Pensions and Benefits	$ 225.051	$ 225.051	$ 110.066	$ 110.066	$ 104.379	$ 104.379	$ 439.495
927	Franchise Requirements	$ 664	$ 664	$ 303	$ 303	$ 131	$ 131	$ 1.098
928	Regulatory Commission	$ 141.823	$ 141.823	$ 64.821	$ 64.821	$ 27.883	$ 27.883	$ 234.526
929	Duplicate Charges - Credit		$ -		$ -		$ -	$ -
930	Miscellaneous General Expenses	$ 246.593	$ 246.593		$ -		$ -	$ 246.593
931	Rents	$ 76.574	$ 76.574	$ 34.998	$ 34.998	$ 15.055	$ 15.055	$ 126.627
932	Maintenance of General Plant	$ 198.421	$ 198.421	$ 90.689	$ 90.689	$ 39.010	$ 39.010	$ 328.120
	sub-Total	$ 3.759.107	$ 3.759.107	$ 1.701.582	$ 1.701.582	$ 1.493.236	$ 1.493.236	$ 6.953.925
	TOTAL O&M EXPENSE	$ 5.522.538	$ 5.522.538	$ 2.562.627	$ 2.562.627	$ 2.309.792	$ 2.309.792	$ 10.394.956
	Intangible Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Distribution Plant General	$ 3.362.255	$ 3.362.255	$ 1.536.726	$ 1.536.726	$ 661.027	$ 661.027	$ 5.560.008
	General Plant	$ 481.310	$ 481.310	$ 219.984	$ 219.984	$ 94.627	$ 94.627	$ 795.920
	sub-Total Deprec. and Amort. Expense	$ 3.843.565	$ 3.843.565	$ 1.756.710	$ 1.756.710	$ 755.654	$ 755.654	$ 6.355.928
	Payroll	$ 68.896	$ 68.896	$ 33.695	$ 33.695	$ 31.954	$ 31.954	$ 134.545
	Property	$ 711.320	$ 711.320	$ 325.111	$ 325.111	$ 139.847	$ 139.847	$ 1.176.278
	Gross Receipts Taxes	$ 142.511	$ 142.511	$ 69.698	$ 69.698	$ 66.097	$ 66.097	$ 278.305
	Franchise Taxes	$ 210.440	$ 210.440	$ 102.920	$ 102.920	$ 97.602	$ 97.602	$ 410.962

Capacity and Commodity columns:

ACCT NO	Description	Capacity	Throughput	Total	Commodity
920	Administrative and General Salaries	$ 638.887	$ 225.948	$ 864.834	$ 336.337
921	Office Supplies and Expenses	$ 53.208	$ 18.818	$ 72.026	$ 28.011
922	Administrative Expenses Transferred-Cr	$ (12.961)	$ (4.584)	$ (17.545)	$ (6.823)
923	Outside Services Employed	$ 134.639	$ 47.616	$ 182.255	$ 70.880
924	Property Insurance	$ 31.009	$ 3.633	$ 34.642	$ -
925	Injuries and Damages	$ 5.028	$ 1.778	$ 6.806	$ 2.647
926	Employee Pensions and Benefits	$ 66.309	$ 23.451	$ 89.760	$ 34.908
927	Franchise Requirements	$ 226	$ 27	$ 253	$ -
928	Regulatory Commission	$ 48.327	$ 5.661	$ 53.988	$ -
929	Duplicate Charges - Credit			$ -	
930	Miscellaneous General Expenses			$ -	
931	Rents	$ 26.093	$ 3.057	$ 29.150	$ -
932	Maintenance of General Plant	$ 67.613	$ 7.921	$ 75.534	$ -
	sub-Total	$ 1.058.379	$ 333.324	$ 1.391.703	$ 465.959
	TOTAL O&M EXPENSE	$ 1.577.117	$ 516.781	$ 2.093.898	$ 739.045
	Intangible Plant	$ -	$ -	$ -	$ -
	Distribution Plant General	$ 1.145.710	$ 134.214	$ 1.279.924	$ -
	General Plant	$ 164.009	$ 19.213	$ 183.222	$ -
	sub-Total Deprec. and Amort. Expense	$ 1.309.719	$ 153.427	$ 1.463.146	$ -
	Payroll	$ 20.300	$ 7.179	$ 27.479	$ 10.687
	Property	$ 242.387	$ 28.394	$ 270.781	$ -
	Gross Receipts Taxes	$ 41.990	$ 14.850	$ 56.840	$ 22.105
	Franchise Taxes	$ 62.004	$ 21.928	$ 83.933	$ 32.642

Unlabelled right-hand columns:

Description					
sub-Total (Administrative and General)	$ 6.953.925	$ 4.886.898	$ 465.959	$ 12.306.783	
	$ -	$ -	$ -	$ -	
TOTAL O&M EXPENSE	$ 10.394.956	$ 7.552.508	$ 739.045	$ 18.686.509	
	$ -	$ -	$ -	$ -	
sub-Total Deprec. and Amort. Expense	$ 6.355.928	$ 2.666.365	$ -	$ 9.022.293	$ -
	$ -	$ -	$ -		

No.	Item	Total	Customer	Capacity	Commodity	Classifier
	TRA Inspection Fees	$ 321.528	$ 173.356	$ 134.403	$ 13.769	Net Plant
	sub-Total Taxes other than Income Taxes	$ 3.499.473	$ 2.173.447	$ 1.246.824	$ 79.203	
	REV.CRDT TO COS(NEG.OF OTHR OPR.REV)	$ (34.933)	$ (34.933)			100% customer
	RETURN (REQUIRED NOI)	$ 15.192.773	$ 10.478.354	$ 4.495.028	$ 219.391	rate base
	less Return on Debt (ROD)	$ (4.894.620)	$ (3.375.787)	$ (1.448.153)	$ (70.681)	
	State Tax Adjustments					
	INCOME TAXES	**$ 3.643.704**	**$ 2.513.038**	**$ 1.078.049**	**$ 52.617**	return(noi)
	TOTAL OVERALL COST OF SERVICE	**$ 50.009.819**	**$ 31.880.790**	**$ 17.038.773**	**$ 1.090.256**	
	SUPPORTING SCHEDULES:					

Item											
TRA Inspection Fees	$ -	$ 98.995	$ -	$ 98.995	$ -	$ -	$ 2	$ 2	$ -	$ -	$ 2
sub-Total Taxes other than Income Taxes	$ -	$ 768.322	$ -	$ 768.322	$ -	$ -	$ 4.064	$ 4.064	$ -	$ -	$ 4.064
SUPPORTING SCHEDULES:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Item											
TRA Inspection Fees	$ 88.770	$ 88.770	$ 43.415	$ 43.415	$ 41.171	$ 41.171	$ 173.356	$ 26.155	$ 9.250	$ 35.405	$ 13.769
sub-Total Taxes other than Income Taxes	$ 1.221.938	$ 1.221.938	$ 574.838	$ 574.838	$ 376.671	$ 376.671	$ 2.173.447	$ 392.836	$ 81.602	$ 474.438	$ 79.203
SUPPORTING SCHEDULES:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Item				
sub-Total Taxes other than Income Taxes	$ 2.173.447	$ 1.246.824	$ 79.203	$ 3.499.473
	$ -	$ -	$ -	$ -

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032

CLASSIFICATION OF EXPENSES AND
DERIVATION OF COST OF SERVICE BY COST CLASSIFICATION
SCHEDULE C.3.2 (1 OF 2)

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.3

TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 4 OF 5

No.	Item	TOTAL	CUSTOMER	CAPACITY	COMMODITY	CLASSIFIER
	INTANGIBLE PLANT					
301	301G - Organization	$ 12.563	$ 8.956	$ 3.607	$ -	Production, Storage, Transmission & Distr. Plant
302	302G - Franchises and consents	$ -	$ -	$ -	$ -	Production, Storage, Transmission & Distr. Plant
303	MISC INTANGIBLE PLANT:	$ -	$ -	$ -	$ -	Production, Storage, Transmission & Distr. Plant
	LOCAL STORAGE PLANT	$ 42.268.520	$ -	$ 42.268.520	$ -	100% capacity
	PRODUCTION PLANT	$ -	$ -	$ -	$ -	100% capacity
	TRANSMISSION PLANT:					
365	365 LAND AND LAND RIGHTS TRANSMISSION		$ -	$ -	$ -	100% capacity
366	366 STRUCTURES AND IMPROVEMENTS		$ -	$ -	$ -	100% capacity
367	367 TRANSMISSION MAIN	$ 861.475	$ -	$ 861.475	$ -	100% capacity
368	368 COMPRESSOR STA. EQUIPMENT		$ -	$ -	$ -	100% capacity
369	369 MEASURING/REPLAING EQUIPMENT		$ -	$ -	$ -	100% capacity
370	370 COMMUNICATION EQUIPMENT		$ -	$ -	$ -	100% capacity
371	371 OTHER EQUIPMENT		$ -	$ -	$ -	100% capacity
376	376 Mains - Direct Transmission		$ -	$ -	$ -	100% capacity
	HRX Carrying Charges		$ -	$ -	$ -	100% capacity
	Direct		$ -	$ -	$ -	100% capacity
	sub-Total Transmission Plant	$ 861.475	$ -	$ 861.475	$ -	
	DISTRIBUTION PLANT:					
374	374 - Land and land rights	$ 2.053.590	$ 2.053.590	$ -	$ -	100% customer
375	375 - Structures and Improvements	$ 561.513	$ 561.513	$ -	$ -	100% customer
376	376 - Mains	$ 199.382.782	$ 148.558.418	$ 50.824.364	$ -	61.72% customer 38.28% capacity
377	377 - Compressor station equipment	$ -	$ -	$ -	$ -	100% capacity
378	378 - Meas. and reg. stat. eq.-Gen	$ 2.694.847	$ -	$ 2.694.847	$ -	100% capacity
379	379 - Meas. and reg. stat. eq.-City	$ 3.339.666	$ -	$ 3.339.666	$ -	100% capacity
380	380 - Services	$ 69.094.202	$ 69.094.202	$ -	$ -	100% customer
381	381 - Meters	$ 19.303.641	$ 19.303.641	$ -	$ -	100% customer
382	382 - Meter installations	$ 4.081.773	$ 4.081.773	$ -	$ -	100% customer
383	383 - House regulators	$ 5.559.674	$ 5.559.674	$ -	$ -	100% customer
384	384 - House regulator installations	$ 775.969	$ 775.969	$ -	$ -	100% customer
385	385 - Ind. measuring and regulating	$ 138.554	$ -	$ 138.554	$ -	100% capacity
386	386 - Other property-cust premises	$ 16.919	$ -	$ 16.919	$ -	100% capacity
387	387 - Other equipment	$ 533.513	$ -	$ 533.513	$ -	100% capacity
	Total Distribution Plant	$ 307.536.643	$ 249.988.780	$ 57.547.863	$ -	
	GENERAL PLANT:	$ 19.892.220	$ 14.181.081	$ 5.711.140	$ -	Production, Storage, Transmission & Distr. Plant
	CONSTRUCTION WORK IN PROGRESS	$ 17.490.690	$ 12.469.040	$ 5.021.650	$ -	Production, Storage, Transmission & Distr. Plant
	ACQUISITION ADJUSTMENT-Net					
	TOTAL PLANT	$ 388.062.111	$ 276.647.857	$ 111.414.254	$ -	
	SUPPORTING SCHEDULES:					

Item											
301G - Organization	$ -	$ 1.514	$ -	$ 1.514	$ -	$ -	$ 31	$ 31	$ -	$ -	$ 31
302G - Franchises and consents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISC INTANGIBLE PLANT:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LOCAL STORAGE PLANT		$ 42.268.520		$ 42.268.520							
PRODUCTION PLANT		$ -		$ -							
365 LAND AND LAND RIGHTS TRANSMISSION							$ -	$ -			
366 STRUCTURES AND IMPROVEMENTS							$ -	$ -			
367 TRANSMISSION MAIN							$ 861.475	$ 861.475			
368 COMPRESSOR STA. EQUIPMENT							$ -	$ -			
369 MEASURING/REPLAING EQUIPMENT							$ -	$ -			
370 COMMUNICATION EQUIPMENT							$ -	$ -			
371 OTHER EQUIPMENT							$ -	$ -			
376 Mains - Direct Transmission								$ -			
HRX Carrying Charges								$ -			
Direct								$ -			
sub-Total Transmission Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ 861.475	$ 861.475	$ -	$ -	$ -
Total Distribution Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ 2.397.761	$ -	$ 2.397.761	$ -	$ -	$ 48.869	$ 48.869	$ -	$ -	$ 48.869
CONSTRUCTION WORK IN PROGRESS	$ -	$ 2.108.286	$ -	$ 2.108.286	$ -	$ -	$ 42.969	$ 42.969	$ -	$ -	$ 42.969
TOTAL PLANT	$ -	$ 46.776.081	$ -	$ 46.776.081	$ -	$ -	$ 953.344	$ 953.344	$ -	$ -	$ 91.869

Item	Customer							Capacity			Commodity
	Services		Services		Meters						
	Customer	sub-Total	Services	sub-Total	Meters	sub-Total	Total	Capacity	Throughput	Total	Commodity
301G - Organization	$ 5.416	$ 5.416	$ 2.475	$ 2.475	$ 1.065	$ 1.065	$ 8.956	$ 1.846	$ 216	$ 2.062	$ -
302G - Franchises and consents	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MISC INTANGIBLE PLANT:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
sub-Total Transmission Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
374 - Land and land rights	$ 2.053.590	$ 2.053.590		$ -		$ -	$ 2.053.590			$ -	
375 - Structures and Improvements	$ 561.513	$ 561.513		$ -		$ -	$ 561.513			$ -	
376 - Mains	$ 148.558.418	$ 148.558.418		$ -		$ -	$ 148.558.418	$ 50.824.364		$ 50.824.364	$ -
377 - Compressor station equipment		$ -		$ -		$ -	$ -		$ -	$ -	
378 - Meas. and reg. stat. eq.-Gen		$ -		$ -		$ -	$ -		$ 2.694.847	$ 2.694.847	
379 - Meas. and reg. stat. eq.-City		$ -		$ -		$ -	$ -		$ 3.339.666	$ 3.339.666	
380 - Services		$ -	$ 69.094.202	$ 69.094.202		$ -	$ 69.094.202			$ -	
381 - Meters		$ -		$ -	$ 19.303.641	$ 19.303.641	$ 19.303.641			$ -	
382 - Meter installations		$ -		$ -	$ 4.081.773	$ 4.081.773	$ 4.081.773			$ -	
383 - House regulators		$ -		$ -	$ 5.559.674	$ 5.559.674	$ 5.559.674			$ -	
384 - House regulator installations		$ -		$ -	$ 775.969	$ 775.969	$ 775.969			$ -	
385 - Ind. measuring and regulating		$ -		$ -		$ -	$ -	$ 138.554		$ 138.554	
386 - Other property-cust premises		$ -		$ -		$ -	$ -	$ 16.919		$ 16.919	
387 - Other equipment		$ -		$ -		$ -	$ -	$ 533.513		$ 533.513	
Total Distribution Plant	$ 151.173.521	$ 151.173.521	$ 69.094.202	$ 69.094.202	$ 29.721.057	$ 29.721.057	$ 249.988.780	$ 51.513.350	$ 6.034.513	$ 57.547.863	$ -
GENERAL PLANT:	$ 8.575.600	$ 8.575.600	$ 3.919.498	$ 3.919.498	$ 1.685.982	$ 1.685.982	$ 14.181.081	$ 2.922.191	$ 342.319	$ 3.264.510	$ -
CONSTRUCTION WORK IN PROGRESS	$ 7.540.293	$ 7.540.293	$ 3.446.308	$ 3.446.308	$ 1.482.439	$ 1.482.439	$ 12.469.040	$ 2.569.403	$ 300.992	$ 2.870.395	$ -
TOTAL PLANT	$ 167.294.831	$ 167.294.831	$ 76.462.483	$ 76.462.483	$ 32.890.543	$ 32.890.543	$ 276.647.857	$ 57.006.790	$ 6.678.040	$ 63.684.830	$ -

Item				
sub-Total Transmission Plant	$ -	$ 861.475	$ -	$ 861.475
	$ -	$ -	$ -	$ -
Total Distribution Plant	$ 249.988.780	$ 57.547.863	$ -	$ 307.536.643
	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ 14.181.081	$ 5.711.140	$ -	$ 19.892.220
	$ -	$ -	$ -	$ -
CONSTRUCTION WORK IN PROGRESS	$ 12.469.040	$ 5.021.650	$ -	$ 17.490.690
TOTAL PLANT	$ 276.647.857	$ 111.414.254	$ -	$ 388.062.111
	$ -	$ -	$ -	$ -

CHATTANOOGA GAS COMPANY
CLASS COST OF SERVICE STUDY
TPUC 22-00032

CLASSIFICATION OF RATE BASE
ACCUMULATED DEPRECIATION
SCHEDULE C.3.2 (2 OF 2)

SCHEDULE 35.8 COSS
Witness A. Hickerson
SCHEDULE C.3

TYPE OF DATA SHOWN:
Historic Test Year: 12/31/2021
PAGE 5 OF 5

Item	TOTAL	CUSTOMER	CAPACITY	COMMODITY		CLASSIFIER
INTANGIBLE PLANT	$ 35.666	$ 25.426	$ 10.240	$ -		Production, Storage, Transmission & Distr. Plant
PRODUCTION PLANT	$ -	$ -	$ -	$ -		100% capacity
STORAGE PLANT	$ (17.114.634)	$ -	$ (17.114.634)	$ -		100% capacity
TRANSMISSION PLANT	$ (9.114)	$ -	$ (9.114)	$ -		100% capacity
DISTRIBUTION PLANT						
Distribution Plant General	$ (119.049.662)	$ (96.772.468)	$ (22.277.194)	$ -		Distribution Plant
Total A.D. on Dist. Plant	$ (119.049.662)	$ (96.772.468)	$ (22.277.194)	$ -		
GENERAL PLANT:	$ (7.346.491)	$ (5.237.283)	$ (2.109.208)	$ -		Production, Storage, Transmission & Distr. Plant
PLANT ACQUISITION ADJUSTMENT:						
TOTAL ACCUMULATED DEPRECIATION	$ (143.484.235)	$ (101.984.324)	$ (41.499.911)	$ -		
NET PLANT (Plant less Accum.Dep.)	$ 244.577.876	$ 174.663.532	$ 69.914.343	$ -		
less:ACCUMULATED DEFFERRED INCOME TAXES	$ (29.234.187)	$ (20.877.384)	$ (8.356.802)	$ -		Net Plant
Excess Deferred Income Taxes	$ (19.757.368)	$ (14.109.582)	$ (5.647.786)	$ -		Net Plant
plus:WORKING CAPITAL						
Deferred Rate Case Expense & Deficier	$ 8,958,685	$ 6,397,780	$ 2,560,904	$ -	$ 8,958,685	Net Plant
Pension and Post-Retirement Benefits	$ 495.712	$ 301.810	$ 184.949	$ 8.952	$ 495.712	Labor Expenses
Materials & Supplies: Prepayments	$ 587.413	$ 477.494	$ 109.920	$ -	$ 587.413	Distribution Plant
Stored Natural Gas	$ 5.565.194	$ -	$ -	$ 5.565.194	$ 5.565.194	100% Commodity
Cash Working Capital	$ 910.648	$ 490.989	$ 380.662	$ 38.998	$ 910.643	O&M Expenses excluding Gas
Stored LNG & Deferred LNG Maintenar	$ 4.096.470	$ -	$ 4.096.470	$ -	$ 4.096.470	100% capacity
Customer Deposits	$ (2.182.136)	$ -	$ -	$ (2.182.136)	$ (2.182.136)	100% Commodity
Reserve for Uncollectible Accounts	$ (341.475)	$ -	$ -	$ (341.475)	$ (341.475)	100% Commodity
Reserve for Health Insurance	$ (97.113)	$ (59.126)	$ (36.233)	$ (1.754)	$ (97.113)	Labor Expenses
Other Reserves	$ (126.154)	$ (68.018)	$ (52.734)	$ (5.402)	$ (126.153)	O&M Expenses excluding Gas
sub-Total Working Capital	$ 17.867.245	$ 7.540.929	$ 7.243.939	$ 3.082.377	$ 17.867.241	
equals:TOTAL RATE BASE	$ 213.453.566	$ 147.217.495	$ 63.153.695	$ 3.082.377		
TOTAL RATE BASE EXCLUDING ACQ. ADJUSTMENT	$ 213.453.566					
SUPPORTING SCHEDULES:						

Item											
INTANGIBLE PLANT	$ -	$ 4.299	$ -	$ 4.299	$ -	$ -	$ 88	$ 88	$ -	$ -	$ 88
PRODUCTION PLANT		$ -		$ -							
STORAGE PLANT		$(17.114.634)		$(17.114.634)							
TRANSMISSION PLANT						$ -	$ (9.114)	$ (9.114)		$ -	$ (9.114)
Total A.D. on Dist. Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ -	$ (885.529)	$ -	$ (885.529)	$ -	$ -	$ (18.048)	$ (18.048)	$ -	$ -	$ (18.048)
TOTAL ACCUMULATED DEPRECIATION	$ -	$(17.995.863)	$ -	$(17.995.863)	$ -	$ -	$ (27.074)	$ (27.074)	$ -	$ -	$ (27.074)
NET PLANT (Plant less Accum.Dep.)	$ -	$ 28.780.218	$ -	$ 28.780.218	$ -	$ -	$ 926.269	$ 926.269	$ -	$ -	$ 64.794
less:ACCUMULATED DEFFERRED INCOME TAXES	$ -	$ (3.440.075)	$ -	$ (3.440.075)	$ -	$ -	$ (110.716)	$ (110.716)	$ -	$ -	$ (110.716)
Excess Deferred Income Taxes	$ -	$ (2.324.909)	$ -	$ (2.324.909)	$ -	$ -	$ (74.825)	$ (74.825)	$ -	$ -	$ (74.825)
Deferred Rate Case Expense & Deficier	$ -	$ 1,054,196	$ -	$ 1,054,196	$ -	$ -	$ 33,928	$ 33,928	$ -	$ -	$ 33,928
Pension and Post-Retirement Benefits	$ -	$ 133.605	$ -	$ 133.605	$ -	$ -	$ 2	$ 2	$ -	$ -	$ 2
Materials & Supplies: Prepayments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Stored Natural Gas				$ -							
Cash Working Capital	$ -	$ 280.380	$ -	$ 280.380	$ -	$ -	$ 5	$ 5	$ -	$ -	
Stored LNG & Deferred LNG Maintenar		$ 4.096.470		$ 4.096.470							
Reserve for Health Insurance	$ -	$ (26.174)	$ -	$ (26.174)	$ -	$ -	$ (0)	$ (0)	$ -	$ -	$ (0)
Other Reserves	$ -	$ (38.842)	$ -	$ (38.842)	$ -	$ -	$ (1)	$ (1)	$ -	$ -	
sub-Total Working Capital	$ -	$ 5.499.635	$ -	$ 5.499.635	$ -	$ -	$ 33.935	$ 33.935	$ -	$ -	$ 33.930
equals:TOTAL RATE BASE	$ -	$ 30.839.777	$ -	$ 30.839.777	$ -	$ -	$ 849.488	$ 849.488	$ -	$ -	$ (11.992)

Item											
INTANGIBLE PLANT	$ 15.376	$ 15.376	$ 7.028	$ 7.028	$ 3.023	$ 3.023	$ 25.426	$ 5.239	$ 614	$ 5.853	$ -
Distribution Plant General	$ (58.520.365)	$ (58.520.365)	$(26.746.866)	$(26.746.866)	$(11.505.236)	$(11.505.236)	$ (96.772.468)	$(19.941.191)	$ (2.336.004)	$(22.277.194)	$ -
Total A.D. on Dist. Plant	$ (58.520.365)	$ (58.520.365)	$(26.746.866)	$(26.746.866)	$(11.505.236)	$(11.505.236)	$ (96.772.468)	$(19.941.191)	$ (2.336.004)	$(22.277.194)	$ -
GENERAL PLANT:	$ (3.167.096)	$ (3.167.096)	$ (1.447.529)	$ (1.447.529)	$ (622.658)	$ (622.658)	$ (5.237.283)	$ (1.079.208)	$ (126.423)	$ (1.205.632)	$ -
TOTAL ACCUMULATED DEPRECIATION	$ (61.672.086)	$ (61.672.086)	$(28.187.367)	$(28.187.367)	$(12.124.872)	$(12.124.872)	$(101.984.324)	$(21.015.160)	$ (2.461.813)	$(23.476.973)	$ -
NET PLANT (Plant less Accum.Dep.)	$ 105.622.745	$ 105.622.745	$ 48.275.116	$ 48.275.116	$ 20.765.671	$ 20.765.671	$ 174.663.532	$ 35.991.630	$ 4.216.227	$ 40.207.856	$ -
less:ACCUMULATED DEFFERRED INCOME TAXES	$ (12.624.997)	$ (12.624.997)	$ (5.770.284)	$ (5.770.284)	$ (2.482.103)	$ (2.482.103)	$ (20.877.384)	$ (4.302.049)	$ (503.962)	$ (4.806.011)	$ -
Excess Deferred Income Taxes	$ (8.532.364)	$ (8.532.364)	$ (3.899.736)	$ (3.899.736)	$ (1.677.482)	$ (1.677.482)	$ (14.109.582)	$ (2.907.458)	$ (340.593)	$ (3.248.051)	$ -
Deferred Rate Case Expense & Deficier	$ 3,868,874	$ 3,868,874	$ 1,768,277	$ 1,768,277	$ 760,629	$ 760,629	$ 6,397,780	$ 1,318,344	$ 154,437	$ 1,472,780	$ -
Pension and Post-Retirement Benefits	$ 137.904	$ 137.904	$ 67.018	$ 67.018	$ 96.889	$ 96.889	$ 301.810	$ 29.614	$ 21.729	$ 51.343	$ 8.952
Materials & Supplies: Prepayments	$ 288.750	$ 288.750	$ 131.974	$ 131.974	$ 56.769	$ 56.769	$ 477.494	$ 98.394	$ 11.526	$ 109.920	$ -
Stored Natural Gas											$ 5.565.194
Cash Working Capital	$ 251.419	$ 251.419	$ 122.961	$ 122.961	$ 116.608	$ 116.608	$ 490.989	$ 74.078	$ 26.198	$ 100.277	$ 38.998
Customer Deposits											$ (2.182.136)
Reserve for Uncollectible Accounts											$ (341.475)
Reserve for Health Insurance	$ (27.016)	$ (27.016)	$ (13.129)	$ (13.129)	$ (18.981)	$ (18.981)	$ (59.126)	$ (5.802)	$ (4.257)	$ (10.058)	$ (1.754)
Other Reserves	$ (34.830)	$ (34.830)	$ (17.034)	$ (17.034)	$ (16.154)	$ (16.154)	$ (68.018)	$ (10.262)	$ (3.629)	$ (13.892)	$ (5.402)
sub-Total Working Capital	$ 4.485.101	$ 4.485.101	$ 2.060.067	$ 2.060.067	$ 995.760	$ 995.760	$ 7.540.929	$ 1.504.366	$ 206.004	$ 1.710.370	$ 3.082.377
equals:TOTAL RATE BASE	$ 97.482.849	$ 97.482.849	$ 44.564.900	$ 44.564.900	$ 19.279.328	$ 19.279.328	$ 161.327.077	$ 33.193.947	$ 3.918.269	$ 37.112.216	$ 3.082.377

Item					
INTANGIBLE PLANT	$ 25.426	$ 10.240	$ -	$ 35.666	$ -
PRODUCTION PLANT	$ -	$ -	$ -	$ -	$ -
STORAGE PLANT	$ -	$ (17.114.634)	$ -	$ (17.114.634)	$ -
TRANSMISSION PLANT	$ -	$ (9.114)	$ -	$ (9.114)	$ -
Total A.D. on Dist. Plant	$ (96.772.468)	$ (22.277.194)	$ -	$(119.049.662)	$ -
	$ -	$ -	$ -	$ -	$ -
GENERAL PLANT:	$ (5.237.283)	$ (2.109.208)	$ -	$ (7.346.491)	$ -
	$ -	$ -	$ -	$ -	$ -
TOTAL ACCUMULATED DEPRECIATION	$(101.984.324)	$ (41.499.911)	$ -	$(143.484.235)	
	$ -	$ -	$ -	$ -	
NET PLANT (Plant less Accum.Dep.)	$ 174.663.532	$ 69.914.343	$ -	$ 244.577.876	
	$ -	$ -	$ -	$ -	
less:ACCUMULATED DEFFERRED INCOME TAXES	$ (20.877.384)	$ (8.356.802)	$ -	$ (29.234.187)	$ -
Excess Deferred Income Taxes	$ (14.109.582)	$ (5.647.786)	$ -	$ (19.757.368)	$ -
Deferred Rate Case Expense & Deficier	$ 6,397,780	$ 2,560,904	$ -	$ 8,958,685	$ -
sub-Total Working Capital	$ 7.540.929	$ 7.243.939	$3.082.377	$ 17.867.245	
	$ -	$ -	$ -	$ -	
equals:TOTAL RATE BASE	$ 161.327.077	$ 68.801.480	$3.082.377	$ 233.210.934	
	$ 14.109.582	$ 5.647.786	$ -	$ 19.757.368	

Inputs

Rate of Return	
Short Term Debt	0.19%
Long Term Debt	2.10%
Preferred Stock	0.00%
Return on Debt	2.29%
Equity	4.82%
Rate of Return	7.12%

Taxes	
State Income Tax	6.50%
Federal Income Tax	21.00%
Effective Tax Rate	26.14%

Minimum Size Mains	
Customer	74.51%
Demand	25.49%
Commodity	

Demand Allocation Method	
Demand Allocator	1
TME 12/31/2019 DEMAND	

Other	
Net Income Permanent Differences	15,076
State EDIT Amortization	(18,081)
Federal EDIT Amortization	(435,002)
Additional Federal EDIT Amortization	(35,585)
Uncollectible Increase - Customer Accounts	
Witness	A. Hickerson
Historic Test Year:	12/31/2021

Adjustments	
Property Tax	-
Commission Inspection Fee	-
Payroll Tax	(26,307)
Franchise Tax	-
Gross Receipts Tax	-

SCHED 35.8 C-3	
Accumulated Deferred Income Taxes	(29,234,187)
Excess Deferred Income Taxes	(19,757,368)
Deferred Rate Case Expense	760,893
Prepaid Pension Cash Contributions, Net of A	495,712
Materials & Supplies; Prepayments	587,413
Stored Natural Gas	5,565,194
Stored LNG	3,668,165
Cash Working Capital	910,648
Deferred LNG Maintenance, net of ADITs	428,305
Customer Deposits	(2,182,136)
Reserve for Uncollectible Accounts	(341,475)
Reserve for Health Insurance	(97,113)
Other Reserves	(126,154)
2019 & 2020 Deficiencies	8,197,792
Construction Work in Progress	17,490,690
Allocated Non-Utility Plant in Service	4,693,702
100203 Accum Depr Utility - Adj	-
Adjustment for Allocated General Plant	(2,392,558)
Removal of Non-allocable Net AGSC Plant	(202,325)

Direct Costs	R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
Transmission Customer 857 Direct	0	0	0	0	0	0
Transmission Customer Direct	0	0	0	0	0	0
Transmission Capacity 857 Direct	0	0	0	0	0	0
Transmission Capacity Direct	0	0	0	0	0	0
Transmission Commodity 857 Direct	0	0	0	0	0	0
Transmission Commodity Direct	0	0	0	0	0	0
Transmission Customer Plant Direct	0	0	0	0	0	0
Transmission Capacity Plant Direct	0	0	0	0	0	0
Transmission Commodity Plant Direct	0	0	0	0	0	0
Meters Weighting	1.00	33.79	1.89	9.29	80.02	
Services Weighting	1.00	10.84	1.22	1.30	4.57	
Revenue Conversion Factor	1.35	1.35	1.35	1.35	1.35	1.35

Name	Description		Total	R-1	R-4	C-1	C-2_T-3	Industrial
DEMAND ALLOCATORS								
DDDC	DDDC 12 Mo.Totals	DEM		50.8766%	0.0330%	9.4670%	28.1243%	11.4992%
	TME 12/31/2019 DEMAND		140,175	71,316	46	13,270	39,423	16,119
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
Thruput	System Throughput	DEM		24.0641%	0.0503%	4.3370%	21.1828%	50.3658%
	TME 12/31/2019 DEMAND		153,234,800	36,874,641	77,128	6,645,757	32,459,348	77,177,926
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
DistMains	DDDC for Distribution Mains	DEM		50.8766%	0.0330%	9.4670%	28.1243%	11.4992%
	TME 12/31/2019 DEMAND		140,175	71,316	46	13,270	39,423	16,119
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
PeakAvg	Peak & Average	DEM						
	TME 12/31/2019 DEMAND							
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
Seven12	Seven Twelfths	DEM						
	TME 12/31/2019 DEMAND							
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
CUSTOMER ALLOCATORS								
Customer	Number of Customers	CUS		87.3669%	0.0029%	9.5967%	2.9340%	0.0994%
	TME 12/31/2019 DEMAND		822,824	718,876	24	78,964	24,142	818
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
	0							
	0							
Customer Peaking	Number of Customers	CUS		87.3888%	0.0029%	9.5991%	2.9348%	0.0744%
	TME 12/31/2019 DEMAND		822,618	718,876	24	78,964	24,142	612
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
	0							
	0							
BILLS	Number of Bills	CUS		87.3669%	0.0029%	9.5967%	2.9340%	0.0994%
	TME 12/31/2019 DEMAND		822,824	718,876	24	78,964	24,142	818
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
METERS	Weighted Customer - Meters	CUS		62.0316%	0.0700%	12.8924%	19.3576%	5.6484%
	TME 12/31/2019 DEMAND		96,574	59,906	68	12,451	18,694	5,455
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
Services	Weighted Customer - Services	CUS		84.5181%	0.0306%	11.3217%	3.6900%	0.4396%
	TME 12/31/2019 DEMAND		70,880	59,906	22	8,025	2,615	312
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
MAINS	Mains Plant	CUS		78.3417%	0.0098%	9.7667%	7.9302%	3.9516%
	TME 12/31/2019 DEMAND		$ 239,806,099	$ 187,868,116	$ 23,576	$ 23,421,112	$ 19,017,045	$ 9,476,250
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
COMMODITY ALLOCATORS								
ThruputDTH	Throughput (Therms)	COM		24.0641%	0.0503%	4.3370%	21.1828%	50.3658%
	TME 12/31/2019 DEMAND		153,234,800	36,874,641	77,128	6,645,757	32,459,348	77,177,926
	TME 12/31/2019 Pk Avg							

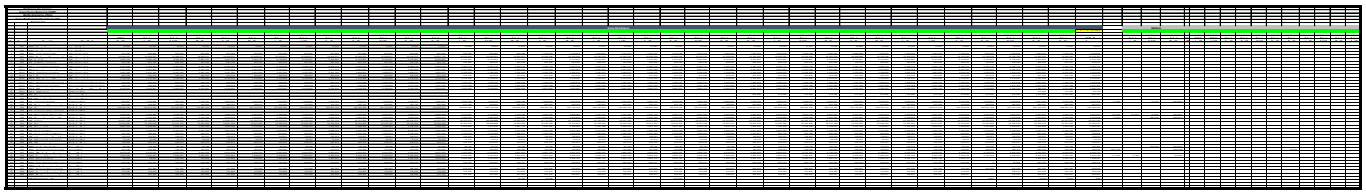
	TME 12/31/2019 Seven 12s							
SALES	Sales (Therms)	COM		27.1468%	0.0568%	4.8925%	23.8963%	44.0076%
	TME 12/31/2019 DEMAND		135,834,245	36,874,641	77,128	6,645,757	32,459,348	59,777,371
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
GAS	Gas Revenues	COM		45.9435%	0.0997%	8.0773%	30.6691%	15.2104%
	TME 12/31/2019 DEMAND		$ 41,229,416	$ 18,942,246	$ 41,113	$ 3,330,218	$ 12,644,675	$ 6,271,164
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
ResMargin	Residential Sales Margin	COM		99.8058%	0.1942%	0.0000%	0.0000%	0.0000%
	TME 12/31/2019 DEMAND		$ 18,882,305	$ 18,845,631	$ 36,674			
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
CImargin	C&I Sales Margin	COM		0.0000%	0.0000%	18.5605%	52.9817%	28.4578%
	TME 12/31/2019 DEMAND		$ 23,028,878			$ 4,274,269	$ 12,201,087	$ 6,553,523
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
DelMargin	Base Rate Revenues	COM		44.9656%	0.0875%	10.1984%	29.1118%	15.6367%
	TME 12/31/2019 DEMAND		$ 41,911,183	$ 18,845,631	$ 36,674	$ 4,274,269	$ 12,201,087	$ 6,553,523
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							
OTHER ALLOCATORS								
RORalloc	Rate of Return	DEM		100.0000%	100.0000%	100.0000%	100.0000%	0.0000%
	TME 12/31/2019 DEMAND		7.12%	7.12%	7.12%	7.12%	7.12%	
	TME 12/31/2019 Pk Avg							
	TME 12/31/2019 Seven 12s							

Calculation of Functional Allocators

CLASSIFIER		Total	Peaking				Transmission							Customer							Capacity			Commodity					
			Customer	Capacity	Commodity	Total	Customer	sub-Total	Capacity	sub-Total	Commodity	sub-Total	Total	Customer	sub-Total	Services	sub-Total	Meters	sub-Total	Total	Capacity	Throughput	Total		Customer	Capacity	Commodity	Total
Allocator			Billing Units	DDDC	SYS Thruput		Billing Units		DDDC		SYS Thruput			Billing Units		Services		Meters			DDDC	SYS Thruput		Sales				
Distribution Plant		$ 307,536,643				$ 0		$ 0		$ 0		$ 0	$ 0	$ 151,173,521	$ 151,173,521	$ 69,094,202	$ 69,094,202	$ 29,721,057	$ 29,721,057	$ 249,988,780	$ 51,513,350	$ 6,034,513	$ 57,547,863		$ 249,988,780	$ 57,547,863	$ 0	$ 307,536,643
O&M Expenses excluding Gas		$ 6,376,873		$ 1,963,377		$ 1,963,377		$ 0	$ 38	$ 38		$ 0	$ 38	$ 1,760,578	$ 1,760,578	$ 861,045	$ 861,045	$ 816,555	$ 816,555	$ 3,438,178	$ 518,738	$ 183,456	$ 702,195	$ 273,086	$ 3,438,178	$ 2,665,609	$ 273,086	$ 6,376,873
Production, Storage, Transmission & Distr. Plant		$ 350,666,638		$ 42,268,520		$ 42,268,520		$ 0	$ 861,475	$ 861,475		$ 0	$ 861,475	$ 151,173,521	$ 151,173,521	$ 69,094,202	$ 69,094,202	$ 29,721,057	$ 29,721,057	$ 249,988,780	$ 51,513,350	$ 6,034,513	$ 57,547,863		$ 249,988,780	$ 100,677,858	$ 0	$ 350,666,638
Mains and Services Plant		$ 268,476,984				$ 0		$ 0		$ 0		$ 0	$ 0	$ 148,558,418	$ 148,558,418	$ 69,094,202	$ 69,094,202		$ 0	$ 217,652,620	$ 50,824,364		$ 50,824,364		$ 217,652,620	$ 50,824,364	$ 0	$ 268,476,984
Net Plant		$ 244,577,876		$ 28,780,218		$ 28,780,218	$ 0	$ 0	$ 926,269	$ 926,269	$ 0	$ 0	$ 926,269	$ 105,622,745	$ 105,622,745	$ 48,275,116	$ 48,275,116	$ 20,765,671	$ 20,765,671	$ 174,663,532	$ 35,991,639	$ 4,216,227	$ 40,207,856					
Labor Expenses		$ 11,416,091	$ 0	$ 3,076,868	$ 0	$ 3,076,868	$ 0	$ 0	$ 43	$ 43	$ 0	$ 0	$ 43	$ 3,175,874	$ 3,175,874	$ 1,543,399	$ 1,543,399	$ 2,231,321	$ 2,231,321	$ 6,950,595	$ 682,004	$ 500,410	$ 1,182,414	$ 206,171				
Rate Base		$ 213,453,566		$ 30,839,777		$ 30,839,777		$ 0		$ 0		$ 0	$ 0															

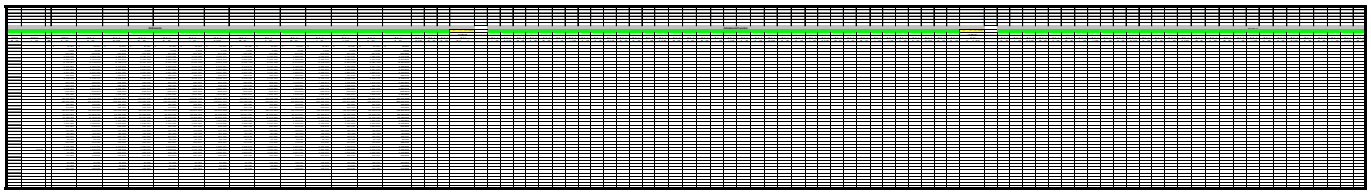
Functional Allocators		Total	Peaking				Transmission							Customer							Capacity			Commodity				
			Customer	Capacity	Commodity	Total	Customer	sub-Total	Capacity	sub-Total	Commodity	sub-Total	Total	Customer	sub-Total	Services	sub-Total	Meters	sub-Total	Total	Capacity	Throughput	Total		Customer	Capacity	Commodity	Total
Distribution Plant		100.00%				0.00%		0.00%		0.00%		0.00%	0.00%	49.16%	49.16%	22.47%	22.47%	9.66%	9.66%	81.29%	16.75%	1.96%	18.71%	0.00%	81.29%	18.71%	0.00%	100.00%
O&M Expenses excluding Gas		100.00%		30.79%		30.79%		0.00%	0.00%	0.00%		0.00%	0.00%	27.61%	27.61%	13.50%	13.50%	12.80%	12.80%	53.92%	8.13%	2.88%	11.01%	4.28%	53.92%	41.80%	4.28%	100.00%
Production, Storage, Transmission & Distr. Plant		100.00%		12.05%		12.05%		0.00%	0.25%	0.25%		0.00%	0.25%	43.11%	43.11%	19.70%	19.70%	8.48%	8.48%	71.29%	14.69%	1.72%	16.41%	0.00%	71.29%	28.71%	0.00%	100.00%
Mains and Services Plant		100.00%				0.00%		0.00%		0.00%		0.00%	0.00%	55.33%	55.33%	25.74%	25.74%		0.00%	81.07%	18.93%		18.93%	0.00%	81.07%	18.93%	0.00%	100.00%
Net Plant		100.00%		11.77%		11.77%		0.00%	0.38%	0.38%		0.00%	0.38%	43.19%	43.19%	19.74%	19.74%	8.49%	8.49%	71.41%	14.72%	1.72%	16.44%	0.00%	0.00%	0.00%	0.00%	0.00%
Labor Expenses		100.00%	0.00%	26.95%	0.00%	26.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	27.82%	27.82%	13.52%	13.52%	19.55%	19.55%	60.88%	5.97%	4.38%	10.36%	1.81%				
Rate Base																												
Accumulated Depreciation																												
Intangible Plant	Production, Storage, Transmission &	$ 35,666	$ 0	$ 4,299	$ 0	$ 4,299	$ 0	$ 0	$ 88	$ 88	$ 0	$ 0	$ 88	$ 15,376	$ 15,376	$ 7,028	$ 7,028	$ 3,023	$ 3,023	$ 25,426	$ 5,239	$ 614	$ 5,853		$ 25,426	$ 10,240	$ 0	$ 35,666
General Plant	Production, Storage, Transmission &	$ (7,346,491)	$ 0	$ (885,529)	$ 0	$ (885,529)	$ 0	$ 0	$ (18,048)	$ (18,048)	$ 0	$ 0	$ (18,048)	$ (3,167,096)	$ (3,167,096)	$ (1,447,529)	$ (1,447,529)	$ (622,658)	$ (622,658)	$ (5,237,283)	$ (1,079,208)	$ (126,423)	$ (1,205,632)		$ (5,237,283)	$ (2,109,208)	$ 0	$ (7,346,491)
Cash Working Capital																												
Materials & Supplies, Prepayments	Distribution Plant	$ 587,413								$ 0				$ 288,750	$ 288,750	$ 131,974	$ 131,974	$ 56,769	$ 56,769	$ 477,494	$ 98,394	$ 11,526	$ 109,920		$ 477,494	$ 109,920	$ 0	$ 587,413
Cash Working Capital	O&M Expenses excluding Gas	$ 910,648		$ 280,380		$ 280,380			$ 5	$ 5			$ 5	$ 251,419	$ 251,419	$ 122,961	$ 122,961	$ 116,608	$ 116,608	$ 490,989	$ 74,078	$ 26,198	$ 100,277	$ 38,998	$ 490,989	$ 380,662	$ 38,998	$ 910,648

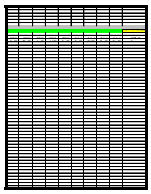
							Peaking				Transmission							Customer							Capacity			Commodity
											Customer		Capacity		Commodity			Customer		Services		Meters						
ACCT NO.	OPERATIONS AND MAINTENANCE EXPENSES	Labor	Classifier	IS Pay Accounts	% of Total	Allocation of Corporate Accounts	Customer	Capacity	Commodity	Total	Customer	sub-Total	Capacity	sub-Total	Commodity	sub-Total	Total	Customer	sub-Total	Services	sub-Total	Meters	sub-Total	Total	Capacity	Throughpu	Total	Commodity
	LOCAL STORAGE PLANT:					-																						
817	Line Expense		100% capacity		0.00%	-		$ 0		$ 0																		
840	Operation Supervision and Engineering		100% capacity		0.00%	-		$ 0		$ 0																		
841	Operation Labor and Expenses	$ 1,357,490	100% capacity	467,336	11.89%	890,154		$ 1,357,490		$ 1,357,490																		
843	Maint. Supervision & Engineering	$ 236,362	100% capacity	81,371	2.07%	154,991		$ 236,362		$ 236,362																		
	sub-Total	$ 1,593,852					$ 0	$ 1,593,852	$ 0	$ 1,593,852																		
	PRODUCTION PLANT		100% capacity					$ 0		$ 0																		
	TRANSMISSION PLANT																											
841	Operation Labor and Expenses - Direct		100% capacity		0.00%	-																						
850	Operation Supervision & Eng.		100% capacity		0.00%	-																						
856	Mains		100% capacity		0.00%	-																						
857	Meas.+ Reg Expenses		100% capacity		0.00%	-																						
	Direct		100% capacity		0.00%	-																						
862	Transmission Matainenance Expenses		100% capacity		0.00%	-																						
	Direct		100% capacity		0.00%	-																						
	Direct		100% capacity		0.00%	-																						
	Direct		100% capacity		0.00%	-																						
	sub-Total	$ 0	100% capacity																									
	DISTRIBUTION EXPENSES-OPERATIONS																											
870	Operation Supervision and Engineering	$ 656,601	Distribution Plant	226,045	5.75%	430,556												$ 322,760	$ 322,760	$ 147,518	$ 147,518	$ 63,455	$ 63,455	$ 533,734	$ 109,983	$ 12,884	$ 122,867	$ 0
871	Distribution Load Dispatching		100% capacity		0.00%	-																			$ 0		$ 0	
872	Compressor Station Labor and Expenses		100% capacity		0.00%	-																						
874	Mains and Services Expenses	$ 494,782	Mains & Services Plant	170,336	4.33%	324,446												$ 273,782	$ 273,782	$ 127,335	$ 127,335	$ 0	$ 0	$ 401,117	$ 93,665	$ 0	$ 93,665	$ 0
875	M&R Station Expenses-General	$ 150,008	100% capacity	51,643	1.31%	98,366																				$ 150,008	$ 150,008	
876	M&R Station Expenses-Industrial		100% capacity		0.00%	-																					$ 0	
877	M&R Station Expenses-City Gate Station		100% capacity		0.00%	-																				$ 0	$ 0	
878	Meter and House Regulator Expenses	$ 1,430,087	100% customer	492,329	12.53%	937,758																$ 1,430,087	$ 1,430,087	$ 1,430,087				
879	Customer Installations Expenses	$ 764,456	100% customer	263,175	6.70%	501,280												$ 764,456	$ 764,456					$ 764,456				
880	Other Expenses		Distribution		0.00%	-																						
881	Rents		100% capacity		0.00%	-																						
	sub-Total	$ 3,495,934																$ 1,360,998	$ 1,360,998	$ 274,854	$ 274,854	$ 1,493,543	$ 1,493,543	$ 3,129,394	$ 203,648	$ 162,892	$ 366,540	$ 0
	DISTRIBUTION EXPENSES-MAINTENANCE																											
885	Maint. Supervision and Engineering		Distribution Plant		0.00%	-												$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
886	Maint. of Structures & Improvements				0.00%	-																						
887	Maintenance of Mains	$ 336,728	61.72% customer 38.28% capacity	115,924	2.95%	220,804												$ 250,893	$ 250,893		$ 0			$ 250,893	$ 85,835		$ 85,835	
888	Maintenance of Compressor Station Equipment		100% capacity		0.00%	-																				$ 0	$ 0	
889	Maint. of M&R Sta. Equip.-General	$ 198,910	100% capacity	68,478	1.74%	130,432																				$ 198,910	$ 198,910	
890	Maint. of M&R Sta. Equip.-Industrial				0.00%	-																						
891	Maint. of M&R Sta. Equip.-City Gate Station		100% capacity		0.00%																					$ 0	$ 0	
892	Maintenance of Services	$ 617,291	100% customer	212,512	5.41%	404,779														$ 617,291	$ 617,291			$ 617,291				
893	Maintenance of Meters and House Regulators	$ 120,792	100% customer	41,584	1.06%	79,207																$ 120,792	$ 120,792	$ 120,792				
894	Maintenance of Other Equipment		Distribution Plant		0.00%	-												$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	sub-Total	$ 1,273,721																$ 250,893	$ 250,893	$ 617,291	$ 617,291	$ 120,792	$ 120,792	$ 988,976	$ 85,835	$ 198,910	$ 284,745	$ 0
	Total Distribution Expenses	$ 4,769,655					$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,611,891	$ 1,611,891	$ 892,144	$ 892,144	$ 1,614,335	$ 1,614,335	$ 4,118,370	$ 289,483	$ 361,802	$ 651,285	$ 0
	CUSTOMER ACCOUNTS:																											
901	Supervision				0.00%	-																						
902	Meter Reading Expenses	$ 228,986	100% customer	78,832	2.01%	150,154												$ 228,986	$ 228,986					$ 228,986				
903	Customer Records and Collection Expenses	$ 3,204	100% customer	1,103	0.03%	2,101												$ 3,204	$ 3,204					$ 3,204				
904	Uncollectible Accounts		100% commodity		0.00%	-																		$ 0				$ 0
904	Uncollectible Increase		100% commodity		0.00%	-																		$ 0				$ 0
905	Miscellaneous Customer Accounts Expenses		100% customer		0.00%	-																		$ 0				
	sub- Total Customer Accounts	$ 232,190																$ 232,190	$ 232,190	$ 0	$ 0	$ 0	$ 0	$ 232,190	$ 0	$ 0	$ 0	$ 0
	CUSTOMER SERVICE AND INFO. EXPENSES																											
907	Supervision				0.00%	-												$ 0	$ 0					$ 0				
908	Customer Assistance		100% customer		0.00%	-												$ 0	$ 0					$ 0				
909	Informational & Instructional		100% customer		0.00%	-												$ 0	$ 0					$ 0				
910	Misc. Customer Service & Informational				0.00%	-												$ 0	$ 0					$ 0				
	sub-Total	$ 0																$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	SALES EXPENSES																											
911	Miscellaneous Customer Service and Informational Expenses		100% customer		0.00%	-												$ 0	$ 0					$ 0				
912	Demonstrating and Selling Expenses		100% customer		0.00%	-												$ 0	$ 0					$ 0				
913	Advertising Expenses		100% customer		0.00%	-												$ 0	$ 0					$ 0				
916	Misc. Sales		100% customer		0.00%	-												$ 0	$ 0					$ 0				
	sub-Total	$ 0					$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	ADMINISTRATIVE AND GENERAL-OPERATION																											
920	Administrative and General Salaries	$ 4,814,331	O&M excluding Gas	1,657,405	42.17%	3,156,926	$ 0	$ 1,482,285	$ 0	$ 1,482,285	$ 0	$ 0	$ 29	$ 29	$ 0	$ 0	$ 29	$ 1,329,179	$ 1,329,179	$ 650,060	$ 650,060	$ 616,473	$ 616,473	$ 2,595,712	$ 391,630	$ 138,504	$ 530,134	$ 206,171
921	Office Supplies and Expenses		O&M excluding Gas		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
922	Administrative Expenses Transferred-Cr.		O&M excluding Gas		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
923	Outside Services Employed		O&M excluding Gas		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
924	Property Insurance		Production, Storage, Transmission & Distr. Plant		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
925	Injuries and Damages		O&M excluding Gas		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
926	Employee Pensions and Benefits		O&M excluding Gas		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
927	Franchise Requirements		Production, Storage, Transmission & Distr. Plant		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
928	Regulatory Commission		Production, Storage, Transmission & Distr. Plant		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
929	Duplicate Charges - Credit				0.00%	-				$ 0		$ 0		$ 0		$ 0	$ 0		$ 0		$ 0		$ 0	$ 0			$ 0	
930.0	Miscellaneous General Expenses		100% customer		0.00%	-				$ 0		$ 0		$ 0		$ 0	$ 0	$ 0	$ 0		$ 0		$ 0	$ 0			$ 0	
931	Rents		Production, Storage, Transmission & Distr. Plant		0.00%	-	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
932	Maintenance of General Plant	$ 6,063	Production, Storage, Transmission & Distr. Plant	2,087	0.05%	3,976	$ 0	$ 731	$ 0	$ 731	$ 0	$ 0	$ 15	$ 15	$ 0	$ 0	$ 15	$ 2,614	$ 2,614	$ 1,195	$ 1,195	$ 514	$ 514	$ 4,323	$ 891	$ 104	$ 995	$ 0
	sub-Total	$ 4,820,394					$ 0	$ 1,483,016	$ 0	$ 1,483,016	$ 0	$ 0	$ 43	$ 43	$ 0	$ 0	$ 43	$ 1,331,793	$ 1,331,793	$ 651,255	$ 651,255	$ 616,986	$ 616,986	$ 2,600,035	$ 392,521	$ 138,608	$ 531,129	$ 206,171
	TOTAL O&M EXPENSE	$ 11,416,091		3,930,160	100%	7,485,931	$ 0	$ 3,076,868	$ 0	$ 3,076,868	$ 0	$ 0	$ 43	$ 43	$ 0	$ 0	$ 43	$ 3,175,874	$ 3,175,874	$ 1,543,399	$ 1,543,399	$ 2,231,321	$ 2,231,321	$ 6,950,595	$ 682,004	$ 500,410	#######	$ 206,171
		$ 11,416,091				7,485,931																						

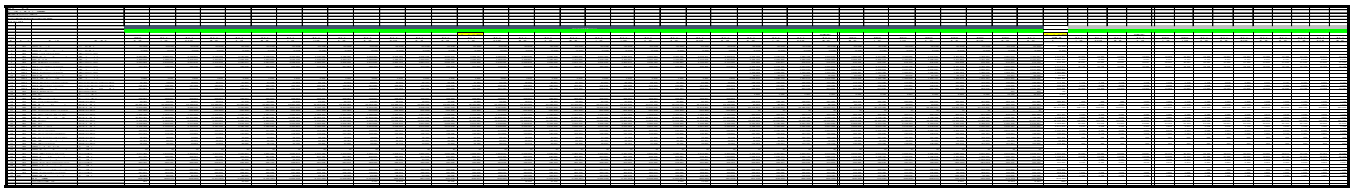


Chattanooga Gas Company
Annual Review Mechanism (ARM)
Monthly Summaries of Plant
Twelve Months Ending December 31, 2021
Schedule 44.1

CGC-2020-APM-Contact
Contact Number: 1
Resource: 40.0
Date Gas:







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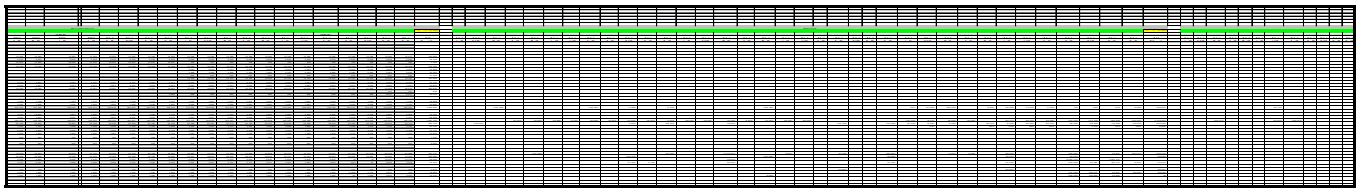

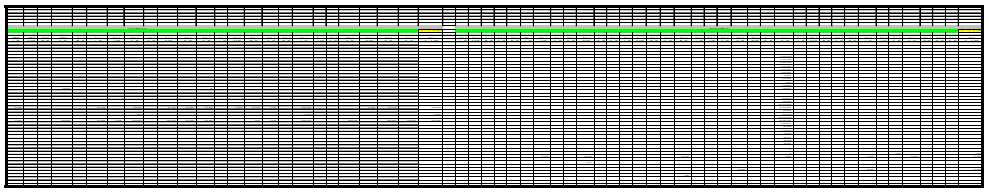

Cost of Removal

Transfers/Salvage

Disallowed Allocations	
Acct 670590 AIP Bonus	(765,092)
AGSC Acct 670640 Incentives SCS AIP	(202,240)
Acct 670590 LTI	(317,794)
AGSC Acct 670640 Incentives SCS LTI	(146,902)
Allocated Payroll Tax Adjustment	(68,764)
AGSC Pension Adjustment	332,109
AGSC OPEBS	11,491
AGSC Lobbying Adjustment	(199,163)
AGSC Advertising Adjustment	(28,341)
AGSC Fines and Penalties	(13)
Disallowed Allocated Incentive Compensation	**(1,384,708)**

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Chattanooga Gas Company - Income Statement - FERC
Twelve Months Ending December 31, 2021
Schedule 19.1

FERC Acct	GL Acct	Description	Total Project Element Total Plan FY21 January Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 February Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 March Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 April Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 May Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 June Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 July Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 August Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 September Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 October Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 November Actual Final Chattanooga Gas Compa	Total Project Element Total Plan FY21 December Actual Final Chattanooga Gas Compa	Total	FERC Acct	GL Acct	
480	400100		5,866,161	5,726,474	4,316,448	3,029,425	2,056,899	1,554,670	1,443,885	1,436,935	1,562,431	1,841,540	3,747,704	5,712,704	38,295,274	480	400100	
480	400101		193,900	(355,541)	(1,152,852)	(581,880)	(458,042)	(202,546)	(48,941)	(80,633)	101,454	358,646	1,896,389	(181,452)	(511,497)	480	400101	
			6,060,061	5,370,933	3,163,596	2,447,545	1,598,857	1,352,124	1,394,944	1,356,302	1,663,885	2,200,185	5,644,092	5,531,252	37,783,777			
480	400101		3,648,922	3,714,275	3,063,433	2,367,405	1,704,492	1,482,271	1,414,080	1,455,036	1,505,684	1,712,840	2,554,920	3,887,338	28,510,696	480	400101	
481	400201		53,754	(93,755)	(285,686)	(145,108)	(116,285)	(37,598)	(7,625)	(12,015)	23,697	81,195	438,810	(11,106)	(111,721)	481	400201	
			3,702,676	3,620,520	2,777,747	2,222,297	1,588,207	1,444,673	1,406,455	1,443,021	1,529,381	1,794,035	2,993,730	3,876,232	28,398,974			
481	400400		225,594	223,153	203,661	171,030	134,682	123,606	105,931	128,322	113,836	132,860	173,246	269,944	2,005,865	481	400400	
481	400401		71,434	(88,608)	(343,097)	(275,117)	(75,862)	(150,541)	(39,792)	(91,616)	9,708	126,551	817,474	81,779	42,311	481	400401	
481	400500		215,734	362,554	362,584	261,522	192,658	234,354	314,640	314,054	359,568	447,283	337,799	727,426	4,130,177	481	400500	
481	400505		-	-	4	732	2,172	558	203	482	204	668	611	-	5,635	481	400505	
			512,763	497,099	223,153	158,167	253,651	207,977	380,981	351,241	483,316	707,362	1,329,129	1,079,149	6,183,987			
489.3	407160		138,819	131,689	146,704	133,760	133,902	132,495	123,297	135,887	161,988	168,944	179,084	165,055	1,751,622	489.3	407160	
489.3	407161		790,437	749,765	734,788	748,524	713,746	701,455	730,308	696,401	755,520	768,093	817,576	808,749	9,015,362	489.3	407161	
			929,256	881,454	881,492	882,283	847,647	833,951	853,605	832,288	917,508	937,037	996,660	973,804	10,766,984			
496	407303		153,726	153,726	153,726	153,726	153,726	153,726	153,726	153,726	153,726	-	-	-	1,383,533	496	407303	
			153,726	153,726	153,726	153,726	153,726	153,726	153,726	153,726	153,726	-	-	-	1,383,533			
		Distributic	11,358,482	10,523,732	7,199,715	5,864,018	4,442,088	3,992,450	4,189,710	4,136,578	4,747,816	5,638,619	10,963,611	11,460,437	84,517,255			
488	404301		337,718	375,160	350,511	249,570	170,240	169,399	147,253	167,874	153,693	189,377	254,657	440,980	3,006,431	488	404301	
488	412250		1,858	1,694	1,966	1,692	1,558	1,745	1,584	1,683	1,489	1,580	1,610	1,518	19,978	488	412250	
		Miscellane	339,576	376,854	352,478	251,261	171,798	171,144	148,836	169,557	155,182	190,957	256,267	442,498	3,026,409			
487	407050		57,186	47,628	59,952	47,661	30,809	31,456	26,610	21,701	25,606	20,185	26,302	35,448	430,544	487	407050	
488	407090		1,060	1,100	1,320	1,140	780	920	780	1,120	1,000	1,140	1,220	1,180	12,760	488	407090	
488	407100		2,080	3,970	8,785	8,575	5,055	4,425	3,560	1,920	3,205	4,510	7,825	4,040	57,950	488	407100	
488	407101		1,370	1,025	520	540	845	800	635	780	3,390	10,875	13,250	2,805	36,835	488	407101	
488	407102		12,600	11,525	12,810	10,900	11,300	12,660	12,040	11,260	12,940	15,160	21,760	13,620	158,575	488	407102	
488	407103		3,900	3,330	3,523	2,070	2,490	2,700	2,340	3,060	3,120	3,270	4,620	4,500	38,923	488	407103	
421	410100		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	600,000	421	410100	
		Serv Fees	128,196	118,578	136,909	120,886	101,279	102,961	95,965	89,841	99,261	105,140	124,977	111,593	1,335,587			
		Operating Revenues	11,826,254	11,019,164	7,689,102	6,236,165	4,715,166	4,266,555	4,434,511	4,395,976	5,002,260	5,934,715	11,344,855	12,014,528	88,879,251			
804	610030		6,624,484	6,403,933	3,634,535	2,759,545	1,877,509	1,584,501	1,782,101	1,731,540	1,921,369	2,714,348	6,541,977	6,317,267	43,893,110	804	610030	
807	610100		(2,721)	6,790	(575)	-	-	-	-	-	-	28,050	-	-	31,544	807	610100	
804	610440		(525,861)	(588,135)	(425,118)	(248,800)	(148,941)	(119,540)	(114,783)	(112,834)	(111,900)	(88,489)	(68,034)	(111,135)	(2,663,570)	804	610440	
		Cost of Sa	6,095,902	5,822,589	3,208,842	2,510,745	1,728,569	1,464,960	1,667,318	1,618,706	1,809,469	2,653,909	6,473,944	6,206,132	41,261,084			
		Cost of Sales	6,095,902	5,822,589	3,208,842	2,510,745	1,728,569	1,464,960	1,667,318	1,618,706	1,809,469	2,653,909	6,473,944	6,206,132	41,261,084			
		Operating Margin	5,730,352	5,196,575	4,480,260	3,725,420	2,986,597	2,801,594	2,767,193	2,777,270	3,192,791	3,280,807	4,870,911	5,808,396	47,618,167			
841	600002		35,829	30,371	32,461	45,977	41,973	39,316	43,683	36,315	38,371	34,752	37,529	50,759	467,336	841	600002	
920	600005		-	150	-	-	-	-	-	-	-	-	-	-	150	920	600005	
843	600008		-	-	-	11,214	4,091	7,559	3,198	(1,080)	1,959	5,374	(665)	-	31,651	843	600008	
843	600009		160	5,878	(1,600)	-	685	-	-	-	-	-	-	1,661	6,785	843	600009	
843	600010		-	3,459	10,176	(2,658)	2,326	-	1,308	4,756	-	-	5,383	4,648	29,397	843	600010	
843	600011		7,120	(1,330)	-	450	75	723	131	4,948	(1,392)	546	1,743	524	13,537	843	600011	
874	600024		-	-	-	193	(44)	30	771	200	-	178	286	(67)	1,546	874	600024	
874	600029		-	-	-	-	-	-	-	-	-	356	-	-	356	874	600029	
874	600030		996	598	70	-	1,170	2,000	91	299	727	426	301	696	7,374	874	600030	
874	600031		-	-	-	-	-	-	-	194	(65)	347	-	-	475	874	600031	
874	600033		879	1,340	2,411	1,124	73	1,936	690	2,192	489	661	1,272	635	13,703	874	600033	
874	600034		3,500	699	2,462	3,086	2,454	5,309	(571)	3,493	1,036	1,941	(1,183)	-	22,225	874	600034	
874	600035		4,774	4,940	4,245	4,378	4,226	3,889	6,014	3,944	3,233	4,241	3,559	6,698	54,143	874	600035	
874	600036		4,211	2,372	3,463	3,160	3,801	3,613	4,790	3,259	3,191	3,497	3,269	6,999	45,624	874	600036	
874	600037		2,307	4,488	1,374	4,819	1,620	102	994	713	1,063	1,110	1,756	3,641	23,987	874	600037	
875	600038		2,940	9,212	5,144	5,230	7,462	5,362	2,550	3,940	7,437	1,301	1,065	-	51,643	875	600038	
878	600043		5,680	6,432	9,487	15,254	9,801	11,975	8,926	10,453	5,591	9,475	12,271	8,391	113,736	878	600043	
878	600044		24,114	23,619	25,085	21,762	17,284	14,849	19,975	18,814	16,295	24,797	53,842	17,985	278,421	878	600044	
878	600046		1,204	2,020	151	3,026	2,528	6,526	2,547	3,660	3,194	7,960	2,902	5,688	41,406	878	600046	
879	600047		3,606	3,557	2,175	1,980	1,916	1,931	1,420	1,681	1,354	3,095	4,377	2,911	30,003	879	600047	
887	600061		6,048	11,450	6,513	9,449	2,917	8,216	11,427	1,387	8,788	4,669	6,180	9,829	86,873	887	600061	
887	600062		259	1,668	4,142	3,232	6,383	422	1,019	2,106	1,030	2,354	642	5,464	28,720	887	600062	
889	600064		2,202	2,918	2,007	11,647	2,495	3,317	8,153	4,597	5,304	8,795	10,856	6,186	68,478	889	600064	
892	600069		2,670	979	3,374	6,314	9,603	2,763	3,149	1,393	2,545	3,561	2,533	1,479	40,363	892	600069	
893	600070		1,537	1,180	352	2,311	391	1,151	3,958	2,509	1,035	1,228	463	977	17,090	893	600070	
893	600071		1,143	1,570	2,192	3,580	2,269	3,050	2,791	4,673	87	438	24	2,676	24,494	893	600071	
874	600073		-	-	1,625	(722)	-	-	-	-	-	-	-	-	903	874	600073	
850	600081		-	-	-	-	-	-	-	-	-	-	38	-	38	850	600081	
902	600093		4,442	5,900	3,739	8,763	8,515	7,169	6,044	7,455	5,103	8,458	6,276	6,967	78,832	902	600093	
870	600020		20,534	21,714	24,709	15,697	14,502	13,593	24,467	20,412	16,162	15,334	20,008	18,913	226,045	870	600020	
879	600045		22,130	19,105	24,157	16,785	18,595	13,364	21,378	15,346	17,733	15,009	21,194	28,376	233,172	879	600045	
920	600113		(23)	-	306	(136)	1,373	824	109	(36)	-	1,701	121	1,456	5,695	920	600113	
878	600042		4,668	3,808	4,877	6,611	5,412	7,690	6,777	5,791	4,973	4,257	2,250	1,652	58,765	878	600042	
920	600122		19,569	34,792	36,045	25,687	22,782	26,678	36,304	38,587	27,561	35,103	14,428	12,568	330,104	920	600122	
920	600120		102,831	87,999	101,811	98,888	94,768	117,621	95,824	108,008	132,565	90,705	102,356	171,111	1,304,487	920	600120	
920	600121		-	645	(107)	-	-	-	-	-	-	-	-	-	537	920	600121	
892	600067		16,146	8,922	9,038	17,618	15,665	13,569	16,005	15,547	9,900	19,150	15,212	15,377	172,149	892	600067	
880	600108		-	375	(125)	-	-	-	-	-	-	-	-	-	250	880	600108	
920	600123		2,361	895	4,372	92	2,529	(636)	4,291	681	1,517	(436)	167	600	16,433	920	600123	
932	600131		223	-	65	149	111	406	13	-	156	22	389	(28)	1,505	932	600131	
932	600132		-	-	-	-	-	198	-	384	-	-	-	-	582	932	600132	
903	600152		-	-	-	-	560	-	543	-	-	-	-	-	1,103	903	600152	
887	600155		-	-	383	(53)	-	-	-	-	-	-	-	-	330	887	600155	
		Fixed Con	304,059	301,725	326,577	344,907	310,311	324,515	338,772	326,620	316,943	310,404	330,845	394,769	3,930,448			
920	670590		59,056	51,688	53,146	22,238	18,553	29,593	23,849	19,914	37,610	29,937	47,926	61,526	455,036	920	670590	(367,864)
920	670594		-	-	-	-	711	-	7,350	-	-	-	-	-	8,061	920	670594	
			59,056	51,688	53,146	22,238	19,264	29,593	31,199	19,914	37,610	29,937	47,926	61,526	463,097			
		Variable C	59,056	51,688	53,146	22,238	19,264	29,593	31,199	19,914	37,610	29,937	47,926	61,526	463,097			
		Payroll Expenses	363,116	353,413	379,722	367,145	329,575	354,108	369,971	346,534	354,553	340,341	378,771	456,295	4,393,545			
930	670140		11,828	13,187	15,320	15,581	13,291	14,601	15,579	18,664	19,179	18,716	18,099	18,147	192,192	930	670140	
932	670141		66	2,204	(4,357)	(723)	-	-	-	-	-	-	4,300	-	1,491	932	670141	
932	670145		-	3,862	27	277	769	27	1,331	970	1,199	530	495	98	9,584	932	670145	
931	670147		27	-	-	-	-	-	-	-	27	27	27	27	134	931	670147	
932	670148		4,818	5,085	5,834	3,416	6,408	7,942	3,050	3,390	6,294	9,678	11,094	9,341	76,349	932	670148	
		Fleet Services	16,740	24,337	16,824	18,551	20,467	22,569	19,960	23,024	26,699	28,950	34,015	27,612	279,750			
932	670030		-	-	-	-	-	3,485	-	-	-	-	-	-	3,485	932	670030	
921	670050		18,629	18,860	17,139	32,976	33,216	20,700	3,280	26,161	14,300	14,542	28,024	18,271	246,099	921	670050	
921	670170		650	-	143	-	143	425	-	143	-	-	-	143	1,645	921	670170	
921	670551		-	66	-	-	275	93	98	33	-	50	147	158	920	921	670551	
931	670889		261	152	618	326	160	194	920	311	54	299	160	125	3,581	931	670889	
931	670900		14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	14,492	173,908	931	670900	
		Facilities	34,032	33,570	32,392	47,795	48,285	39,389	18,791	41,140	28,847	29,384	42,824	33,189	429,637			
841	620050		28,312	11,938	25,810	16,419	20,531	24,105	9,219	2,606	16,007	17,777	29,294	18,439	220,456	841	620050	
		LNG Storage	28,312	11,938	25,810	16,419	20,531	24,105	9,219	2,606	16,007	17,777	29,294	18,439	220,456			
874	640218		-	-	-	-	-	-	42,875	(42,875)	-	-	-	-	-	874	640218	
878	640607		-	-	-	-	-	-	-	323	-	-	-	-	323	878	640607	
879	640611		(2,350)	(400)	(1,600)	(2,200)	(1,000)	(1,700)	(14,500)	(70,098)	(7,850)	(6,150)	(9,400)	(18,550)	(135,798)	879	640611	
878	640703		-	193	468	-	-	-	-	-	-	-	-	-	662	878	640703	
874	640707		-	250	-	-	-	-	-	-	-	-	-	-	250	874	640707	
880	640749		7,699	9,471	11,408	5,945	9,989	4,805	8,124	13,718	5,467	6,543	7,908	23,356	114,432	880	640749	
880	640770		-	-	-	-	-	-	-	121	-	21	11	21	173	880	640770	
		Distribution Expense	5,349	9,514	10,276	3,745	8,989	3,105	36,499	(98,812)	(2,383)	414	(1,482)	4,827	(19,959)			
903	650200		-	-	-	-	-	-	1,572	1,005	(456)	1,161	1,441	1,564	6,287	903	650200	
904	650700		29,735	27,540	18,954	15,435	11,683	10,527	11,013	10,859	12,485	14,804	28,700	29,969	221,705	904	650700	
904	650701		1,876	8,318	8,770	12,864	55,216	5,865	9,720	(19,307)	8,203	7,332	12,524	(60,000)	51,380	904	650701	
		Customer Account E	31,611	35,858	27,724	28,300	66,899	16,392	22,304	(7,443)	20,232	23,297	42,665	(28,467)	279,373			
913	660001		-	-	-	-	-	-	-	-	-	2,900	-	1,274	4,174	913	660001	
913	660003		5,500	700	4,000	3,800	1,500	2,500	9,010	2,000	2,700	3,400	2,900	7,900	45,910	913	660003	
913	660006		-	-	-	-	-	-	-	5,300	-	-	6,486	(966)	10,820	913	660006	
912	660016		-	-	-	-	1,225	-	-	13,995	-	(13,995)	1,628	-	2,853	912	660016	
913	660240		-	-	-	-	-	-	-	-	-	35,245	106,477	9,769	151,491	913	660240	
913	660260		-	-	-	-	-	-	-	9,110	(9,110)	-	7,584	-	7,584	913	660260	
916	660400		-	(20,607)	-	-	-	-	(1,299)	-	-	-	-	-	(21,906)	916	660400	21,906
		Marketing Admin anc	5,500	(19,907)	4,000	3,800	2,725	2,500	7,711	30,405	(6,410)	27,550	125,074	17,977	200,926			
928	669002		27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	328,977	928	669002	
		Regulatory	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	27,415	328,977			
925	670400		155,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	211,808	925	670400	(150,000)
		Legal	155,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	5,151	211,808			
926	670530		11,084	11,508	12,251	12,909	11,927	12,656	13,823	13,056	13,240	12,451	13,716	14,638	153,259	926	670530	
		401K Ben	11,084	11,508	12,251	12,909	11,927	12,656	13,823	13,056	13,240	12,451	13,716	14,638	153,259			
926	670500		12,834	(1,881)	39,839	43,593	26,298	25,470	45,580	51,479	57,199	69,197	49,792	71,289	490,691	926	670500	
926	670506		(350)	32	(2,812)	(35)	115	(110)	(135)	119	(63)	17	(211)	1,123	(2,310)	926	670506	
926	670507		(28)	-	(20)	(15)	(7)	(12)	49	(11)	(15)	(6)	(15)	49	(30)	926	670507	
926	670508		1,076	2,558	1,830	1,887	1,968	1,910	2,774	2,045	2,039	2,064	1,964	2,847	24,961	926	670508	
926	670515		5,041	835	112	853	363	(178)	(417)	-	87	343	-	48	7,087	926	670515	
926	670555		5,808	3,140	8,787	52	11,392	4,078	16,375	15,886	13,868	22,476	19,269	18,666	139,796	926	670555	
926	670596		(390)	(390)	(390)	(390)	(390)	(347)	(390)	(390)	(368)	(390)	(412)	(433)	(4,681)	926	670596	
		Health Be	23,990	4,293	47,346	45,946	39,740	30,811	63,837	69,127	72,747	93,701	70,386	93,588	655,513			
926	670505		(2,448)	(2,448)	(2,414)	(2,296)	(2,212)	(2,212)	(2,289)	(2,366)	(1,145)	(2,233)	(377)	(355)	(22,796)	926	670505	
926	670520		-	230	170	503	324	109	-	100	165	121	160	138	2,019	926	670520	
926	670525		193	189	247	123	44	284	124	71	212	19,810	16	10,869	32,181	926	670525	
926	670570		-	-	-	42,991	-	-	-	-	-	-	-	-	42,991	926	670570	
926	670572		-	1,125	-	-	-	-	-	-	-	-	-	-	1,125	926	670572	
927	670601		-	-	385	-	-	-	315	-	-	420	-	420	1,540	927	670601	
		Other Ber	(2,256)	(904)	(1,612)	41,321	(1,845)	(1,819)	(1,850)	(2,195)	(768)	18,117	(201)	11,071	57,060			
926	670450		23,303	23,303	26,187	24,265	24,265	24,265	24,265	24,265	24,265	24,265	24,265	24,265	291,175	926	670450	(269,031)
926	670503		1,394	1,394	1,621	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	17,639	926	670503	40,846
		Pension B	24,698	24,698	27,809	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	25,735	308,814			
		Benefits	57,515	39,595	85,793	125,910	75,557	67,382	101,545	105,724	110,953	150,003	109,636	145,032	1,174,646			
921	670100		2,107	1,128	1,304	1,904	961	2,455	1,542	2,080	1,213	1,240	4,274	1,116	21,323	921	670100	
921	670104		15,897	16,930	18,361	16,553	15,322	16,937	14,507	16,663	24,719	15,766	16,036	16,644	204,335	921	670104	
932	670159		(278)	-	-	-	-	(200)	-	-	-	(321)	-	(146)	(945)	932	670159	
921	670352		(1,095)	(569)	(584)	(517)	(460)	(549)	(466)	(535)	(435)	(500)	(466)	(482)	(6,658)	921	670352	
		OFFICE A	16,631	17,489	19,080	17,940	15,823	18,643	15,582	18,208	25,498	16,184	19,845	17,132	218,056			
921	670165		163	55	273	54	327	164	2,436	309	109	272	218	54	4,434	921	670165	
921	670166		-	-	-	-	-	-	-	-	-	-	-	(177)	(177)	921	670166	
		STORES I	163	55	273	54	327	164	2,436	309	109	272	218	(123)	4,257			
		Office Administration	16,795	17,543	19,353	17,995	16,151	18,807	18,019	18,516	25,606	16,456	20,063	17,009	222,313			
921	670102		-	-	-	-	250	-	-	118	1,046	279	370	676	2,740	921	670102	
921	670106		439	2,032	2,171	1,329	2,633	1,080	2,256	2,709	1,808	904	513	1,813	19,685	921	670106	
		Development and Tr	439	2,032	2,171	1,329	2,883	1,080	2,256	2,826	2,854	1,183	883	2,489	22,425			
840	620040		-	377	690	7,160	2,137	-	-	5,514	31,759	7,114	2,336	31,150	88,236	840	620040	
843	625930		(4,754)	(3,397)	-	924	7,623	10,531	-	2,115	-	6,020	1,300	-	20,362	843	625930	
874	640204		1,387	896	97	198	239	554	336	40	237	302	3,270	83	7,638	874	640204	
874	640206		792	257	1,624	1,098	5,823	4,420	5,912	8,128	2,083	17,308	19,291	783	67,520	874	640206	
874	640211		2,766	10,453	8,955	13,173	14,687	13,415	8,723	20,483	(1,774)	5,070	3,746	36	99,733	874	640211	
874	640213		6	-	-	-	-	688	-	-	5	(3)	-	-	697	874	640213	
874	640215		(273)	(791)	4	-	-	-	-	-	-	-	-	9,531	8,470	874	640215	
874	640219		351	-	-	-	-	-	-	42,875	-	-	-	-	43,226	874	640219	
874	640231		-	-	7,838	8,250	-	-	16,409	12,650	32,061	-	14,945	-	92,153	874	640231	
874	640233		85,459	74,513	83,741	88,621	78,061	87,069	79,693	77,898	75,551	71,147	78,080	66,730	946,560	874	640233	
879	640610		-	-	-	-	-	2,684	9,000	11,188	4,350	10,221	-	-	37,443	879	640610	
887	645210		367	11,802	5,716	2,872	21,423	2,496	10,992	3,294	-	2,282	6,486	899	68,629	887	645210	
887	645211		63,546	34,617	77,319	5,106	47,317	42,594	36,176	40,819	665	15,050	6,340	-	369,548	887	645211	
887	645215		-	774	-	-	-	-	-	-	-	-	-	-	774	887	645215	
893	645502		111	-	600	36,973	-	68,574	30,821	31,638	-	-	19,423	6,006	194,147	893	645502	
893	645507		-	-	8,366	4,635	-	6,071	3,973	2,945	6,483	8,385	-	1,782	42,640	893	645507	
892	645710		489	4,964	-	3,585	-	1,724	2,825	1,514	-	1,550	2,773	971	20,395	892	645710	
892	645711		21,547	6,876	4,047	3,121	3,111	7,734	4,125	8,291	15,584	73,280	-	-	147,716	892	645711	
887	645712		-	-	8,870	-	-	-	1,772	1,975	602	100	441	1,003	14,763	887	645712	
887	645714		-	-	-	-	-	-	-	-	-	117,582	-	-	117,582	887	645714	
913	660320		-	-	-	-	-	-	-	-	-	-	-	55,000	**55,000**	913	660320	
923	660321		-	-	16,184	21,758	15,689	67,874	11,619	39,668	16,170	3,556	29,030	7,092	228,643	923	660321	
923	670201		10,730	9,817	8,206	13,354	6,901	19,811	(12,429)	6,973	4,523	32,354	5,347	18,483	124,071	923	670201	
923	670200		5,062	2,056	2,112	10,813	11,787	4,736	77,410	56,597	46,092	31,507	702	49,414	298,287	923	670200	(3,177)
923	670250		-	-	(188)	(633)	(4,791)	-	(473)	(94)	(426)	(133)	(356)	(977)	(8,072)	923	670250	8,072
923	670251		(4,689)	(20,795)	(21,724)	(30,732)	(132,915)	(14,661)	(23,793)	48,424	(20,051)	(18,186)	(30,924)	(40,380)	(310,426)	923	670251	310,426
923	670402		60,759	79,633	60,021	190,473	54,763	90,624	91,818	77,285	39,179	63,398	58,654	35,796	902,403	923	670402	
923	670850		15,364	(10,924)	9,996	11,609	3,909	4,441	12,603	15,928	12,612	(2,028)	8,737	22,651	104,899	923	670850	
		Outside Services	259,020	201,126	282,471	392,357	135,764	421,379	367,513	516,147	265,706	445,876	229,623	266,053	3,783,036			
930	670800		2,168	5,168	4,331	1,622	1,485	1,242	1,422	1,242	1,242	1,242	1,242	1,242	23,650	930	670800	(733)
921	670805		75	75	75	275	75	75	325	810	75	(160)	75	745	2,520	921	670805	
921	670806		-	275	-	-	-	-	1,259	1,259	1,259	1,259	1,259	1,259	7,828	921	670806	
		Dues and Subscripti	2,243	5,518	4,406	1,897	1,560	1,317	3,006	3,311	2,576	2,341	2,576	3,246	33,997			
921	670855		410	2,156	2,664	1,584	1,209	981	5,204	919	1,281	1,025	840	1,304	19,576	921	670855	
921	670856		1,199	441	913	1,623	1,420	414	2,156	1,487	472	2,046	961	1,609	14,741	921	670856	
921	670857		1,265	44	478	575	99	179	28	182	531	2,367	952	2,628	9,329	921	670857	
		Travel and Entertain	2,874	2,641	4,055	3,782	2,728	1,574	7,387	2,588	2,283	5,437	2,754	5,541	43,645			
927	670600		337,718	375,160	350,511	249,570	170,240	169,399	147,253	167,874	153,693	189,377	254,657	440,980	3,006,431	927	670600	(3,006,431)
		Franchise and Riders	337,718	375,160	350,511	249,570	170,240	169,399	147,253	167,874	153,693	189,377	254,657	440,980	3,006,431			
930	607500		1,320	-	-	1,016	-	574	-	-	-	-	-	613	3,524	930	607500	
921	670080		1,739	5,792	1,706	2,026	19,028	1,974	1,741	1,708	1,728	1,753	1,708	1,708	42,611	921	670080	
930	670120		-	-	-	-	-	-	1,015	-	-	-	-	125	1,140	930	670120	(1,140)
930	670122		-	1,500	-	9,000	-	1,500	1,000	8,437	8,400	43,560	6,000	600	79,997	930	670122	(79,997)
921	670127		632	1,021	925	1,120	16,201	1,768	1,214	7,507	1,141	600	2,548	1,705	36,383	921	670127	
921	670130		2,263	2,037	2,134	2,359	2,149	2,096	2,525	2,201	2,216	2,277	2,252	2,250	26,757	921	670130	
924	670300		18,567	15,419	15,365	16,464	9,071	17,203	20,041	24,902	18,487	18,150	18,004	19,417	211,090	924	670300	
930	670840		1,786	730	481	974	24,021	2,208	1,305	465	619	875	1,211	14,755	49,430	930	670840	

930	670841		149	-	-	-	-	-	-	-	-	-	-	-	149	930	670841	(149)
		Miscellaneous Opera	26,454	26,499	20,612	32,960	70,470	27,323	28,842	45,219	32,590	67,215	31,724	41,173	451,081			
		Operation Expenses	1,370,282	1,151,404	1,298,687	1,344,119	1,005,390	1,202,995	1,192,842	1,232,227	1,066,371	1,378,165	1,335,644	1,483,961	15,062,086			
843	625200		-	-	-	-	-	-	12,546	70,872	82,253	(13,055)	-	-	152,616	843	625200	
843	625300		-	4,813	6,911	132	-	-	-	-	10,556	-	-	-	22,412	843	625300	
843	625400		(11,006)	46	512	19,904	8,300	8,887	15,224	298,549	29,727	319,175	1,551	-	690,869	843	625400	
843	625500		1,033	-	-	905	-	-	-	-	20,434	(1,730)	-	-	20,642	843	625500	
843	625600		900	4,011	7,270	3,858	6,191	14,260	2,006	4,541	2,684	15,719	11,006	15,711	88,157	843	625600	
843	625900		9,988	300	3,429	-	1,868	(2,377)	1,150	85,895	8	(2,572)	4,686	8,544	110,920	843	625900	
		LNG Storage Mainte	916	9,170	18,122	24,799	16,359	20,770	30,925	459,857	145,662	317,538	17,243	24,256	1,085,616			
887	645200		34,749	(26,834)	(1,175)	8,798	5,622	4,601	4,434	(1,325)	7,196	7,899	2,478	6,471	52,913	887	645200	
887	645214		339	339	306	339	328	339	328	-	677	328	339	328	3,988	887	645214	
889	645400		2,745	358	3,380	247	846	403	1,740	8,997	3,529	11,957	7,857	14,589	56,647	889	645400	
893	645501		96	5	107	6	420	6	657	14	125	598	125	223	2,380	893	645501	
892	645503		-	-	-	-	9,508	-	-	-	-	-	-	-	9,508	892	645503	
893	645506		-	-	2,156	-	-	-	-	-	-	-	-	-	2,156	893	645506	
892	645700		(1,708)	5,636	32	7,458	1,884	1,898	3,641	253	2,228	494	682	2,113	24,610	892	645700	
		Distribution Expense	36,221	(20,496)	4,805	16,847	18,608	7,246	10,799	7,937	13,755	21,276	11,480	23,723	152,201			
932	675100		736	(12)	1,448	-	879	1,348	300	3,388	463	-	850	11,732	21,131	932	675100	
932	675105		2,686	2,686	2,686	2,686	2,686	2,982	2,834	2,834	2,834	2,834	2,834	2,834	33,417	932	675105	
932	675120		1,902	2,456	4,259	3,018	4,554	3,576	3,323	3,467	3,607	4,563	4,247	9,375	48,346	932	675120	
932	675160		-	254	-	-	825	-	-	-	-	-	-	-	1,079	932	675160	
932	675170		-	-	-	-	-	-	-	-	757	-	-	-	757	932	675170	
		Other Maintenance E	5,324	5,383	8,393	5,704	8,943	7,906	6,457	9,689	7,661	7,397	7,931	23,941	104,729			
		Maintenance Expenses	42,460	(5,942)	31,320	47,349	43,910	35,922	48,181	477,484	167,078	346,211	36,653	71,920	1,342,546			
		Operations and Maintenance Exp.	1,412,743	1,145,461	1,330,006	1,391,468	1,049,301	1,238,917	1,241,023	1,709,710	1,233,450	1,724,376	1,372,297	1,555,881	16,404,632			
922	670150		(11,625)	(9,948)	(10,964)	(10,390)	(9,958)	(12,359)	(10,068)	(11,349)	(13,929)	(9,531)	(10,755)	(16,345)	(137,221)	922	670150	
922	670160		(288)	(357)	(365)	(340)	(404)	(371)	(399)	(516)	(407)	(255)	(542)	(379)	(4,622)	922	670160	
		Admin & Gen Exp Ca	(11,913)	(10,305)	(11,330)	(10,730)	(10,362)	(12,730)	(10,468)	(11,864)	(14,336)	(9,785)	(11,297)	(16,724)	(141,843)			
926	670510		(4,464)	(5,709)	(7,294)	(5,955)	(7,161)	(6,676)	(12,338)	(9,127)	(9,907)	(9,870)	(12,251)	(14,353)	(105,105)	926	670510	
926	670512		(860)	(1,100)	(1,745)	(1,425)	(1,713)	(1,597)	(2,952)	(2,184)	(2,370)	(2,361)	(2,931)	(3,434)	(24,673)	926	670512	
922	670513		(1,870)	(2,391)	(3,937)	(3,214)	(3,866)	(3,604)	24,989	(3,687)	(4,315)	(3,365)	(5,063)	(5,268)	(15,590)	922	670513	
		Benefits Capitalized	(7,194)	(9,200)	(12,977)	(10,594)	(12,740)	(11,878)	9,699	(14,998)	(16,592)	(15,595)	(20,246)	(23,054)	(145,368)			
930	671021		(1,287)	(1,872)	(1,294)	(1,421)	(1,562)	(1,736)	(1,527)	(1,769)	(2,047)	(2,221)	(2,612)	(2,123)	(21,470)	930	671021	
		Fleet Exp Cap & Dist	(1,287)	(1,872)	(1,294)	(1,421)	(1,562)	(1,736)	(1,527)	(1,769)	(2,047)	(2,221)	(2,612)	(2,123)	(21,470)			
		Capitalized Expenses	(20,394)	(21,376)	(25,600)	(22,745)	(24,663)	(26,343)	(2,295)	(28,632)	(32,975)	(27,602)	(34,154)	(41,902)	(308,681)			
922	680304		-	-	-	-	-	-	-	-	(2,615)	-	-	-		922	680304	
922	680302		-	-	-	-	-	-	-	-	-	-	-	360		922	680302	
922	680303		-	-	-	-	-	-	-	-	-	-	-	357		922	680303	
		Other Billings	-	-	-	-	-	-	-	-	(2,615)	-	-	717	(1,898)			
		Intercompany Billing	-	-	-	-	-	-	-	-	(2,615)	-	-	717	(1,898)			
Allocation From AGSC	671417		11,831	9,333	8,428	5,529	7,744	7,511	9,670	9,136	8,670	9,232	(4,068)	14,936		Allocation From AGSC	671417	
Allocation From AGSC	671522		364	205	670	259	436	389	440	398	410	579	98	480		Allocation From AGSC	671522	
Allocation From AGSC	671008		7,251	1,830	2,980	4,603	1,005	1,204	6,302	1,532	1,252	7,232	1,839	2,256		Allocation From AGSC	671008	
Allocation From AGSC	671412		16,417	16,555	16,629	14,147	16,739	21,904	16,250	20,271	30,532	17,921	18,044	18,522		Allocation From AGSC	671412	
Allocation From AGSC	671415		5,563	4,885	5,232	4,526	1,780	6,850	3,953	1,686	5,077	5,237	3,896	7,849		Allocation From AGSC	671415	
Allocation From AGSC	671419		6,292	5,599	37,611	4,628	3,257	5,520	3,514	1,836	4,504	12,639	4,864	16,396		Allocation From AGSC	671419	
Allocation From AGSC	671421		9,304	4,876	11,239	3,572	2,952	4,603	3,108	4,084	3,638	5,688	5,942	12,150		Allocation From AGSC	671421	
Allocation From AGSC	671422		22,686	21,917	20,041	14,840	15,922	17,960	17,758	15,931	20,538	22,810	22,471	39,110		Allocation From AGSC	671422	
Allocation From AGSC	671424		6,649	9,415	9,292	6,489	6,414	6,320	6,522	6,659	6,551	6,352	7,016	6,858		Allocation From AGSC	671424	
Allocation From AGSC	671427		14,397	14,485	14,113	11,779	9,352	12,572	9,704	8,960	9,127	12,066	17,134	17,652		Allocation From AGSC	671427	
Allocation From AGSC	671429		5,649	5,833	9,467	5,546	6,806	2,751	5,078	3,280	5,325	6,352	5,594	14,177		Allocation From AGSC	671429	
Allocation From AGSC	671434		6,709	5,861	7,457	3,836	4,576	10,502	7,999	5,229	6,651	7,962	13,935	10,586		Allocation From AGSC	671434	
Allocation From AGSC	671456		(7,812)	(3,591)	(3,376)	(1,743)	(2,415)	(1,038)	(10,237)	(1,729)	(258)	(3,420)	2,543	13,116		Allocation From AGSC	671456	
		Allocated Corporate	105,300	97,203	139,784	78,014	74,569	97,048	80,060	77,273	102,018	110,650	99,309	174,087	1,235,313			
Allocation From AGSC	671040		2,376	2,217	2,331	2,061	1,938	2,219	1,981	2,011	1,776	1,859	1,854	1,970		Allocation From AGSC	671040	
Allocation From AGSC	671003		2,829	3,781	5,540	1,091	1,079	2,685	1,134	1,583	1,742	1,546	2,200	2,548		Allocation From AGSC	671003	
Allocation From AGSC	671004		19,064	17,980	12,701	12,060	11,313	13,542	12,669	12,762	16,732	13,809	17,658	36,741		Allocation From AGSC	671004	
Allocation From AGSC	671005		12,413	14,728	13,881	7,014	6,067	16,299	9,098	7,625	8,150	11,332	11,506	66,542		Allocation From AGSC	671005	
Allocation From AGSC	671103		8,003	5,725	3,807	5,216	5,401	6,105	5,420	5,724	7,019	7,153	6,348	10,516		Allocation From AGSC	671103	
Allocation From AGSC	671105		9,396	7,789	5,490	5,849	6,561	5,356	5,326	4,729	6,596	5,779	6,214	5,685		Allocation From AGSC	671105	
Allocation From AGSC	671416		92,810	87,298	65,465	65,072	62,701	63,001	52,283	49,598	52,864	61,569	71,980	80,614		Allocation From AGSC	671416	
Allocation From AGSC	671418		32,075	29,433	24,789	20,900	21,001	25,404	25,178	23,713	27,806	29,902	36,629	60,456		Allocation From AGSC	671418	
Allocation From AGSC	671423		12,735	11,788	13,245	11,187	5,938	12,528	9,442	10,752	11,996	14,099	11,407	18,365		Allocation From AGSC	671423	
Allocation From AGSC	671430		3,446	2,866	5,232	1,256	1,781	2,063	1,973	1,535	2,295	3,719	2,740	9,784		Allocation From AGSC	671430	
Allocation From AGSC	671446		5,296	4,797	4,131	3,774	3,688	3,869	4,014	3,873	4,286	3,941	1,010	5,068		Allocation From AGSC	671446	
Allocation From AGSC	671448		16,422	15,129	36,049	7,302	7,781	8,882	9,570	8,083	11,043	15,990	15,675	24,748		Allocation From AGSC	671448	
Allocation From AGSC	671450		1,499	1,331	1,057	1,141	157	(899)	(259)	(13)	(12)	(14)	10	(718)		Allocation From AGSC	671450	
Allocation From AGSC	671451		9,592	8,852	7,156	5,820	5,614	7,282	6,960	6,412	7,887	10,100	9,575	16,168		Allocation From AGSC	671451	
Allocation From AGSC	672513		4,330	3,451	2,847	2,709	2,615	2,691	2,651	2,364	2,734	2,790	2,715	4,493		Allocation From AGSC	672513	
Allocation From AGSC	672515		3,850	4,901	11,137	2,008	1,788	661	2,473	2,523	2,377	4,051	2,286	5,345		Allocation From AGSC	672515	
Allocation From AGSC	672517		6,801	7,419	6,540	6,378	5,669	5,775	7,084	6,617	7,501	7,438	8,253	9,063		Allocation From AGSC	672517	
Allocation From AGSC	672518		188	157	(281)	(5)	(5)	(5)	(6)	(6)	(5)	(6)	(5)	(778)		Allocation From AGSC	672518	
Allocation From AGSC	672534		1,136	1,006	793	757	808	618	609	544	638	818	1,245	1,494		Allocation From AGSC	672534	
Allocation From AGSC	672537		151	131	181	137	179	251	200	182	197	245	203	315		Allocation From AGSC	672537	
Allocation From AGSC	672536		13,701	12,585	15,957	7,569	6,911	8,660	7,750	7,513	8,493	10,767	9,865	11,203		Allocation From AGSC	672536	
Allocation From AGSC	671428		2,364	2,208	1,056	328	1,029	692	833	691	974	1,044	1,177	3,018		Allocation From AGSC	671428	
Allocation From AGSC	671104		2,156	2,182	1,528	1,286	1,295	(241)	729	886	996	1,066	3,091	5,603		Allocation From AGSC	671104	
Allocation From AGSC	671459		-	-	-	-	-	-	-	101	-	640	-	458		Allocation From AGSC	671459	
		Allocated Distributio	262,632	247,755	240,633	170,910	161,311	187,438	167,111	159,803	184,084	209,636	223,634	378,702	2,593,649			
		AGSC Allocated	367,931	344,957	380,417	248,923	235,880	284,486	247,171	237,076	286,102	320,286	322,943	552,789	3,828,961			
Allocation From AGSC	672549		25,378	30,737	26,546	15,348	11,892	16,404	12,862	11,431	13,724	12,563	26,964	17,551		Allocation From AGSC	672549	
Allocation From AGSC	671403		107,649	116,788	156,434	195,656	117,654	149,395	101,594	108,131	99,082	113,816	92,644	77,826		Allocation From AGSC	671403	
Allocation From AGSC	671409		22,796	33,871	(12,210)	24,058	17,676	22,293	10,773	11,258	11,767	10,323	15,266	3,909		Allocation From AGSC	671409	
Allocation From AGSC	671410		840	157	1,412	-	1,318	572	102	453	292	1,562	569	389		Allocation From AGSC	671410	
		AGSC Direct Assigned Costs	156,663	181,552	172,183	235,062	148,540	188,664	125,331	131,272	124,864	138,263	135,444	99,676	1,837,514			
Allocation From AGSC	671013		1,778	1,861	973	909	852	169	1,175	978	635	1,067	1,350	3,240		Allocation From AGSC	671013	
		AGSC Direct Charge	1,778	1,861	973	909	852	169	1,175	978	635	1,067	1,350	3,240	14,986			
Allocation From AGSC	671400		6,226	6,398	6,163	6,905	5,626	5,781	6,313	6,703	6,358	6,201	6,053	5,903		Allocation From AGSC	671400	
Allocation From AGSC	671401		3,688	3,642	3,581	3,506	3,614	3,582	3,784	4,001	3,888	3,676	3,602	3,557		Allocation From AGSC	671401	
		IS&T Corp	9,914	10,040	9,743	10,411	9,241	9,363	10,097	10,704	10,245	9,877	9,655	9,460	118,750			
Allocation From AGSC	671007		(468)	(928)	(1,075)	(564)	(208)	71	55	143	75	4,811	30	(13,809)		Allocation From AGSC	671007	
Allocation From AGSC	672520		584	409	434	1,045	554	527	299	598	674	719	2,566	2,061		Allocation From AGSC	672520	
Allocation From AGSC	672521		495	701	1,316	705	730	646	918	960	825	739	748	759		Allocation From AGSC	672521	
		IS&T Distr	610	182	675	1,187	1,076	1,245	1,271	1,701	1,574	6,269	3,344	(10,989)	8,144			
		AGSC Direct Charge	10,524	10,222	10,418	11,598	10,317	10,607	11,368	12,405	11,819	16,146	12,999	(1,528)	126,894			
		AGSC Direct Charged Costs	12,302	12,084	11,391	12,507	11,169	10,776	12,543	13,383	12,454	17,212	14,349	1,711	141,880			
		AGSC Allocated Costs	536,895	538,593	563,991	496,491	395,588	483,926	385,046	381,731	423,420	475,761	472,736	654,176	5,808,356			
Allocation From SCS	672552		312	190	281	124	167	181	163	122	140	177	134	139		Allocation From SCS	672552	
Allocation From SCS	672566		173	(245)	1,272	301	320	(952)	129	167	76	180	76	3,304		Allocation From SCS	672566	
Allocation From SCS	672567		469	(212)	30	368	278	122	93	102	124	114	113	522		Allocation From SCS	672567	
Allocation From SCS	672569		23,418	27,411	29,521	29,883	37,079	35,498	33,575	28,680	34,300	37,785	39,940	58,619		Allocation From SCS	672569	
Allocation From SCS	672571		258	180	104	79	142	105	124	176	135	225	285	258		Allocation From SCS	672571	
Allocation From SCS	672550		29,313	(4,950)	9,171	7,141	8,894	7,875	(7,510)	16,609	8,494	12,892	9,017	(6,346)		Allocation From SCS	672550	
Allocation From SCS	672562		-	-	1	-	-	-	-	-	-	-	-	-		Allocation From SCS	672562	
Allocation From SCS	672551		7,278	5,463	48,453	5,187	6,705	6,997	6,845	5,519	10,420	13,738	10,317	8,829		Allocation From SCS	672551	
Allocation From SCS	672553		16,871	16,016	8,110	15,780	18,714	16,227	17,642	13,717	12,815	13,883	15,010	19,675		Allocation From SCS	672553	
Allocation From SCS	672554		1,632	1,761	837	1,202	1,334	1,288	1,756	714	1,276	988	970	1,782		Allocation From SCS	672554	
Allocation From SCS	672555		276	193	350	200	258	255	232	203	272	325	276	372		Allocation From SCS	672555	
Allocation From SCS	672556		4,807	5,674	5,383	6,829	3,472	5,866	4,885	5,343	5,432	5,084	5,066	7,070		Allocation From SCS	672556	
Allocation From SCS	672557		2,163	2,347	2,087	1,614	1,757	1,716	2,458	2,237	2,228	3,585	1,361	6,435		Allocation From SCS	672557	
Allocation From SCS	672558		72,265	39,027	44,146	51,412	63,744	34,610	71,812	33,964	51,007	61,258	59,314	77,773		Allocation From SCS	672558	
Allocation From SCS	672559		580	648	548	716	509	555	544	480	783	443	516	1,873		Allocation From SCS	672559	
Allocation From SCS	672560		541	509	577	640	498	450	428	417	452	432	398	862		Allocation From SCS	672560	
Allocation From SCS	672561		4,306	2,265	26	3,045	2,282	5,078	1,795	4,455	3,131	6,156	2,565	7,407		Allocation From SCS	672561	
Allocation From SCS	672565		375	191	226	314	449	410	219	334	(79)	2	17	(35)		Allocation From SCS	672565	
Allocation From SCS	672568		-	-	31	-	-	-	-	-	-	-	-	-		Allocation From SCS	672568	
Allocation From SCS	672570		570	353	326	512	742	346	456	518	368	424	416	1,552		Allocation From SCS	672570	
		SCS Corporate Alloc	165,609	96,820	151,480	125,347	147,344	116,628	135,645	113,759	131,375	157,688	145,792	190,090	1,677,575			
		Allocated Costs	702,504	635,413	715,471	621,839	542,932	600,554	520,690	495,490	554,795	633,449	618,528	844,266	7,485,931			
403	425000		724,508	730,300	733,377	735,313	739,387	745,050	745,923	747,626	734,539	751,130	791,218	843,920	9,022,293	403	425000	
		Depreciati	724,508	730,300	733,377	735,313	739,387	745,050	745,923	747,626	734,539	751,130	791,218	843,920	9,022,293			
		Depreciation and Amortization	724,508	730,300	733,377	735,313	739,387	745,050	745,923	747,626	734,539	751,130	791,218	843,920	9,022,293			
408.1	427550		26,794	26,794	26,794	26,794	26,794	26,794	26,794	26,794	26,794	26,794	26,794	26,794	321,528	408.1	427550	
408.1	427101		166,667	166,667	166,667	166,667	166,667	(8,335)	137,500	137,500	137,500	137,500	137,500	137,500	1,650,000	408.1	427101	
408.1	427102		43,015	43,015	43,015	43,015	43,015	43,015	43,015	43,015	43,015	43,015	43,015	43,015	516,180	408.1	427102	
408.1	427130		41,667	41,667	41,667	56,898	56,898	56,898	56,898	56,898	182,036	56,898	56,898	56,898	762,221	408.1	427130	
		Other Taxes	278,143	278,143	278,143	293,374	293,374	118,372	264,207	264,207	389,345	264,207	264,207	264,207	3,249,929			
408.1	427100		24,391	23,382	26,357	26,383	25,235	24,745	28,209	26,069	26,153	29,639	27,386	31,268	319,219	408.1	427100	
408.1	427111		(1,649)	(2,109)	(3,043)	(2,485)	(2,988)	(2,786)	(5,148)	(3,808)	(4,134)	(4,118)	(5,112)	(5,988)	(43,367)	408.1	427111	
		Payroll Taxes	22,742	21,273	23,314	23,899	22,248	21,959	23,062	22,261	22,020	25,521	22,275	25,279	275,851			
		Taxes Other Than Income	300,885	299,416	301,457	317,273	315,622	140,331	287,269	286,468	411,365	289,728	286,482	289,486	3,525,780			
		Total Operating Expenses	3,120,246	2,789,214	3,054,711	3,043,148	2,622,579	2,698,508	2,792,610	3,210,663	2,898,558	3,371,081	3,034,371	3,492,369	36,128,057			
		Operating Income	2,610,106	2,407,361	1,425,549	682,272	364,019	103,087	(25,416)	(433,393)	294,232	(90,274)	1,836,541	2,316,027	11,490,110			
419	446200		-	-	2	-	-	-	2	-	2	-	-	2	7	419	446200	
		Interest Income	-	-	2	-	-	-	2	-	2	-	-	2	7			
421	445005		2,733	2,288	4,652	3,787	1,197	5,630	1,167	-	7,917	5,932	762	4,733	40,799	421	445005	
419.1	446300		54,126	2,267	43,520	43,601	43,370	39,338	39,187	42,256	47,245	52,480	51,666	57,677	516,734	419.1	446300	
926	447002		19,468	19,468	35,468	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	24,801	297,616	926	447002	(297,616)
926	447000		38,286	38,286	85,979	54,184	54,184	54,184	54,184	54,184	54,184	54,184	54,184	54,184	650,206	926	447000	(650,206)
926	447011		25,081	25,050	(49,716)	-	-	-	-	-	-	-	-	-	415	926	447011	(415)
926	447001		(1,920)	(1,920)	(1,318)	(1,719)	(1,719)	(1,719)	(1,719)	(1,719)	(1,719)	(1,719)	(1,719)	(1,719)	(20,630)	926	447001	20,630
421	449500		-	-	-	-	-	-	95	-	-	100,000	-	-	100,095	421	449500	
		Other Inc	137,774	85,439	118,586	124,654	121,834	122,234	117,716	119,522	132,427	235,678	129,694	139,676	1,585,236			
		Other Income	137,774	85,439	118,588	124,654	121,834	122,234	117,718	119,522	132,429	235,678	129,694	139,678	1,585,243			
		Earnings b/f Interest & Taxes	2,747,880	2,492,800	1,544,137	806,926	485,852	225,320	92,302	(313,871)	426,662	145,404	1,966,235	2,455,706	13,075,353			
430	467202		301,754	394,993	335,129	329,773	329,773	329,773	333,599	332,834	332,069	322,887	322,122	320,592	3,985,297	430	467202	
		Long Term	301,754	394,993	335,129	329,773	329,773	329,773	333,599	332,834	332,069	322,887	322,122	320,592	3,985,297			
430	467201		4,672	2,262	1,898	1,191	844	1,090	1,991	2,533	2,869	3,240	4,356	7,665	34,610	430	467201	
		Short Ter	4,672	2,262	1,898	1,191	844	1,090	1,991	2,533	2,869	3,240	4,356	7,665	34,610			
		Intercompany Interes	306,426	397,255	337,027	330,964	330,617	330,863	335,590	335,367	334,937	326,127	326,478	328,257	4,019,907			
431	468101		9,602	9,678	4,986	10,238	8,525	5,866	(1,622)	(8,069)	(1,541)	(3,794)	(834)	(60)	32,976	431	468101	
431	468100		6,572	5,567	5,571	4,578	7,506	5,361	6,268	5,691	2,295	2,761	2,835	(20,070)	34,933	431	468100	
430	672511		63	82	177	94	114	152	197	217	337	293	229	430	2,384	430	672511	
		Other Inte	16,238	15,328	10,733	14,910	16,145	11,378	4,843	(2,161)	1,090	(741)	2,229	(19,700)	70,293			
432	470100		(25,716)	(1,082)	(20,238)	(20,715)	(20,605)	(18,689)	(18,618)	(20,076)	(22,446)	(24,933)	(24,547)	(27,128)	(244,793)	432	470100	
		Allowance	(25,716)	(1,082)	(20,238)	(20,715)	(20,605)	(18,689)	(18,618)	(20,076)	(22,446)	(24,933)	(24,547)	(27,128)	(244,793)			
		Interest and Stock	296,948	411,501	327,523	325,159	326,157	323,552	321,815	313,130	313,581	300,453	304,161	281,429	3,845,407			
		Earnings Before Taxes	2,450,932	2,081,299	1,216,614	481,768	159,695	(98,232)	(229,514)	(627,001)	113,081	(155,048)	1,662,074	2,174,277	9,229,947			
409.1	427200		366,203	330,981	71,697	17,038	(38,602)	(69,152)	(211,904)	(483,028)	(167,884)	(278,907)	112,763	(812,776)	(1,163,571)	409.1	427200	
409.1	427400		100,931	89,272	10,694	(12,238)	(30,657)	(40,770)	(88,027)	(177,781)	(166,727)	(110,363)	19,295	(619,795)	(1,026,166)	409.1	427400	
410.1	427500		190,048	190,048	311,160	47,197	47,197	61,339	33,047	47,197	167,094	(601,919)	61,141	744,041	1,297,590	410.1	427500	
410.1	427510		(110,698)	(147,952)	(533,613)	(122,176)	(129,845)	(164,044)	(18,722)	160,154	(64,056)	811,917	113,734	453,584	248,283	410.1	427510	
410.1	427520		58,485	58,485	26,518	47,830	47,830	47,830	47,830	47,830	130,869	15,305	50,179	607,727	1,186,718	410.1	427520	
410.1	427530		-	(12,333)	40,327	(5,653)	(8,191)	(14,831)	23,910	87,810	21,165	83,669	37,168	152,041	405,082	410.1	427530	
		Income Tax Expense	**604,969**	**508,501**	**(73,217)**	**(28,002)**	**(112,268)**	**(179,628)**	**(213,866)**	**(317,818)**	**(79,539)**	**(80,298)**	**394,280**	**524,822**	**947,936**			
			1,845,963	**1,572,798**	**1,289,831**	**509,770**	**271,963**	**81,396**	**(15,648)**	**(309,183)**	**192,620**	**(74,750)**	**1,267,794**	**1,649,455**	**8,282,011**			

Chattanooga Gas Company
Annual Review Mechanism ("ARM")
Depreciation and Amortization
Twelve Months Ending December 31, 2021

Line No.	Account	Description	Balance as of 12/31/2021	Adjustments	Balance as of 12/31/2021	Current Rates	Total
1	301	301.00 Organization - Depr	12,563		12,563	0.00%	-
2	302	302.00 Fran & Cons - Depr	-		-	0.00%	-
3	360	360.10 Land - Other SP	1,262,030		1,262,030	0.00%	-
4	361	361.00 Structures & Imp - NatGas	10,988,279		10,988,279	1.51%	165,923
5	362	362.00 Gas Holders - Natural Gas	8,186,225		8,186,225	0.96%	78,588
6	363	363.00 Purification Equipment	771,974		771,974	0.21%	1,621
7	363	363.10 Liquefaction Equipment	6,387,143		6,387,143	3.59%	229,298
8	363	363.20 Vaporizing Equip	2,361,662		2,361,662	1.35%	31,882
9	363	363.30 Compressor Station Equip	5,245,201		5,245,201	1.73%	90,742
10	363	363.40 M&R Equipment	321,972		321,972	3.49%	11,237
11	363	363.50 Other Equipment Storage	2,143,973		2,143,973	7.54%	161,656
12	364	364.20 Structures & Imp - LNG	1,585,632		1,585,632	1.84%	29,176
13	364	364.50 M&R Equipment - LNG	1,211,162		1,211,162	3.62%	43,844
14	364	364.80 Other Equipment- LNG	3,613,706		3,613,706	7.62%	275,364
15	365.2	365.2 - Rights-of-way	143,889		143,889	1.17%	1,684
16	367	367.10 Mains - Steel	2,774,295		2,774,295	1.40%	38,840
17	374	374.00 Land & Land Rights - DP	7,067		7,067	1.17%	83
18	374	374.10 Land - DP	486,620		486,620	0.00%	-
19	374	374.20 Land Rights - DP	1,550,510		1,550,510	1.17%	18,141
19	375	375.00 Structures & Improvements DP	666,892		666,892	3.80%	25,342
20	376	376.00 Mains	208,845,442		208,845,442	1.95%	4,076,534
21	377	377.00 Compressor Station Equip	-		-	0.00%	-
22	378	378.00 M&R Station Equip - General	2,694,847		2,694,847	2.34%	63,059
23	379	379.00 M&R Station Equip - City Gat	3,339,666		3,339,666	1.80%	60,114
24	380	380.00 Services	69,097,807		69,097,807	2.92%	2,019,870
25	381	381.00 Meters	16,761,369		16,761,369	2.97%	497,813
26	381	381.10 Meters - ERTs	3,489,693		3,489,693	6.25%	218,106
27	382	382.00 Meter Installations	4,067,038		4,067,038	1.13%	45,958
28	383	383.00 House Regulators	5,383,676		5,383,676	1.73%	93,030
29	384	384.00 House Reg Installations	623,783		623,783	1.80%	11,228
30	385	385.00 Industrial M&R Station Equip	138,554		138,554	2.22%	3,076
31	386	386.00 Other Property on CP	16,919		16,919	0.00%	-
32	387	387.00 Other Equipment - DP	533,513		533,513	1.86%	9,923
33	389	389.10 Land - GP	110,343		110,343	0.00%	-
34	390	390.00 Structures & Improvements GP	207,849		207,849	0.00%	-
35	391	391.00 Office Furniture	59,802		59,802	5.00%	2,990
36	391	391.10 OFE - Software Non-Enterpris	-		-	20.00%	-
37	391	391.11 OFE - Enterprise Software	2,181,841		2,181,841	10.00%	218,184
38	391	391.12 OFE - Servers - Hardware	341,604		341,603.92	20.00%	68,321
39	391	391.20 OFE - Enterprise - 10YR	6,113,580		6,113,580	8.33%	509,261
40	392	392.00 Trans Equip	840,426		840,426	16.12%	135,477
41	392	392.10 Trans Eq - Autos & Lt Trcks	354,247		354,247	16.12%	57,105
42	392	392.20 Trans Equip - Service Trucks	1,186,626		1,186,626	8.71%	103,355
43	392	392.30 Trans Equip - Heavy Trucks	918,455		918,455	7.43%	68,241
44	393	393.00 Stores Equipment	2,055,110		2,055,110	4.00%	82,204
45	394	394.00 Tools,Shop,& Garage Equip	546,473		546,473	7.69%	42,024
46	395	395.00 Laboratory Equipment	-		-	0.00%	-
47	396	396.00 Power Operated Equip	671,775		671,775	1.87%	12,562
48	397	397.00 Communication Equip	359,263		359,263	8.33%	29,927
49	398	398.00 Miscellaneous Equipment	228,831		228,831	6.67%	15,263
			380,889,327	**-**	**380,889,327**		**9,647,046**
			5,001.11				

Rate Case Adjustment		**(172,488)**
	Total	**9,474,558**
Depreciation and Amortization		**9,022,293**
	Adjustment	**452,265**

Storage Plant	**1,065,900**
Distribution Plant General	**6,839,932**
General Plant	**1,116,461**
	9,022,293

		R-1 Residential	R-4 Multi-Family	C-1 Small Commercial	C-2/T-3 Medium C&I	F-1/T-2/T-2 Industrial	Total Sales & Transportation
Late Payment Fees	$ 430,544	$ 193,596.80	$ 376.74	$ 43,908.57	$ 125,338.94	$ 67,322.82	$ 430,544
Returned Check Fees	$ 12,760	11,159.44		1,225.79	374.77		$ 12,760
Franchise Fee		$ -	$ -	$ -	$ -	$ -	$ -
Damages Recovery	$ 318,498	$ 232,371.50	$ 74.70	$ 32,068.14	$ 38,709.91	$ 15,274.04	$ 318,498
Management Fee	$ 0	$ -	$ -	$ -	$ -	$ -	$ -
Other		$ -	$ -	$ -	$ -	$ -	$ -
Reconnect	$ 292,283	$ 262,617.69		$ 29,220.00	445		$ 292,283
Royalty	$ 19,978	$ 9,178.64	$ 19.92	$ 1,613.69	$ 6,127.10	$ 3,038.75	$ 19,978
	$ 1,074,063	$ 708,924.07	$ 471.36	$ 108,036.20	$ 170,995.71	$ 85,635.61	$ 1,074,063