

FUNCTIONALIZATION OF
GAZIFERE UTILITY O&M
YEAR ENDED SEPT 30, 2004

(THOUSANDS OF DOLLARS)

	Col. 1 TOTAL COSTS	Col. 2 FRINGE BENEFITS	Col. 3 SUB TOTAL	Col. 4 SUPERVISION	Col. 5 SUB TOTAL	Col. 6 A & G OVERHEAD	Col. 7 TOTAL
1. GAS COSTS	42,356.7		42,356.7		42,356.7	528.4	42,885.1
<u>DISTRIBUTION COSTS</u>							
<u>OPERATING COSTS</u>							
2.1.1	CHART PROCESSING	21.4	21.4	0.9	22.3	9.3	31.6
2.1.2	SUB-TOTAL	21.4	21.4	0.9	22.3	9.3	31.6
2.1.3	SUPERVISION M&R	12.8	12.8	(12.8)			
2.1.4	SYSTEM OPERATION	278.1	18.8	296.9	13.1	310.0	128.9
2.1.5	SUB-TOTAL	312.2	18.8	331.1	1.2	332.3	138.2
2.1.6	SUPERVISION DIST OP	1.2	1.2	(1.2)			
2.1	TOTAL OPERATING COSTS	313.5	18.8	332.3	0.0	332.3	138.2
<u>MAINTENANCE COSTS</u>							
2.2.1	SUPERVISION M&R	58.9	58.9	(58.9)			
2.2.2	MAINS	68.8	13.8	82.7	247.1	329.8	137.1
2.2.3	SUB-TOTAL MNTCE	127.7	13.8	141.6	188.2	329.8	137.1
2.2.4	SUPERVISION DIST MNTCE	165.5	22.8	188.2	(188.2)		
2.2	TOTAL MAINTENANCE COSTS	293.2	36.6	329.8	0.0	329.8	137.1
<u>CUSTOMER SERVICE COSTS</u>							
<u>OPERATING COSTS</u>							
3.1.1	HEATING EQUIPMENT SERVICE	10.7	0.2	10.8	8.4	19.2	8.0
3.1.2	OTHER SERVICE WORK	163.0	18.3	181.4	140.2	321.5	133.7
3.1.3	INSPECT APPL INST.	67.0	10.5	77.5	59.9	137.3	57.1
3.1.4	SUB-TOTAL SERVICE WORK	240.7	29.0	269.7	208.4	478.1	198.8
3.1.5	MTR LOCKS,UNLKS,EXCHNGS	91.7	2.1	93.8	72.5	166.4	69.2
3.1.6	SUB-TOTAL	332.4	31.2	363.5	280.9	644.4	268.0
3.1.7	TRAINING & SUPERVISION	294.1	42.1	336.2	(336.2)		
3.1	TOTAL OPERATING COSTS	626.4	73.3	699.7	(55.3)	644.4	268.0

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<u>CUSTOMER SERVICE COSTS CON'T</u>		Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7
		TOTAL	FRINGE	SUB	SUPERVISION	SUB	A & G	TOTAL
		COSTS	BENEFITS	TOTAL		TOTAL	OVERHEAD	
<u>MAINTENANCE COSTS</u>								
3.2.1	SERVICE LINES	58.3	13.2	71.5	55.3	126.8	52.7	179.5
3.2	TOTAL MAINTENANCE COSTS	58.3	13.2	71.5	55.3	126.8	52.7	179.5
<u>SALES PROMOTION COSTS</u>								
4.1	RESIDENTIAL PROMOTION	256.1	14.7	270.8	265.5	536.3	223.0	759.3
4.2	COMMERCIAL PROMOTION	125.4	16.4	141.8	139.0	280.7	116.7	397.5
4.3	RES/COMM PROMOTION	0.0		0.0	0.0	0.0	0.0	0.0
4.4	GENERAL SALES PROMOTION	0.0		0.0	0.0	0.0	0.0	0.0
4.5	SUB-TOTAL	381.5	31.1	412.6	404.4	817.0	339.8	1,156.8
4.6	GENERAL SUPERVISION	334.4	70.0	404.4	(404.4)			
4.7	DSM PROGRAM	31.4	0.0	31.4	0.0	31.4	13.1	44.4
4.8	DSM GENERAL	129.0	0.0	129.0	0.0	129.0	53.6	182.6
4.	TOTAL SALES COSTS	876.3	101.1	977.4	0.0	977.4	406.4	1,383.8
<u>CUSTOMER ACCOUNTING COSTS</u>								
5.1	BILLING	633.8	91.5	725.3	477.9	1,203.1	500.3	1,703.4
5.2	SERVICE & BILLING ENQUIRY							
5.3	METER READING	112.8	0.0	112.8	74.3	187.1	77.8	264.9
5.4	CREDIT & COLLECTION	177.2	49.5	226.7	149.4	376.1	156.4	532.5
5.5	SUB-TOTAL	923.8	140.9	1,064.8	701.6	1,766.3	734.5	2,500.9
5.6	SUPERVISION	701.6	0.0	701.6	(701.6)			
5.7	UNCOLLECTIBLES	155.0		155.0		155.0	64.5	219.5
5.	TOTAL CUST ACCOUNTING COSTS	1,780.4	140.9	1,921.3	0.0	1,921.3	799.0	2,720.3
6.	FRINGE BENEFITS	569.7	(569.7)					
7.	ADMIN & GEN OVERHEAD	2,144.4	185.5	2,329.9		2,329.9	(2,329.9)	
8.	TOTAL OPERATING & MAINTENANCE COSTS	49,018.8	(0.2)	49,018.6	0.0	49,018.6	0.0	49,018.6