

STATE OF INDIANA

INDIANA UTILITY REGULATORY COMMISSION

VERIFIED PETITION OF WESTFIELD GAS, LLC, )  
D/B/A CITIZENS GAS OF WESTFIELD FOR (1) )  
AUTHORITY TO INCREASE RATES AND CHARGES )  
FOR GAS UTILITY SERVICE AND APPROVAL OF A )  
NEW SCHEDULE OF RATES AND CHARGES; (2) )  
APPROVAL OF CERTAIN REVISIONS TO ITS )  
TERMS AND CONDITIONS APPLICABLE TO GAS )  
UTILITY SERVICE; AND (3) APPROVAL PURSUANT )  
TO INDIANA CODE SECTION 8-1-2.5-6 OF AN )  
ALTERNATIVE REGULATORY PLAN UNDER )  
WHICH IT WOULD CONTINUE ITS ENERGY )  
EFFICIENCY PROGRAM PORTFOLIO AND )  
ENERGY EFFICIENCY RIDER )

CAUSE NO. 44731

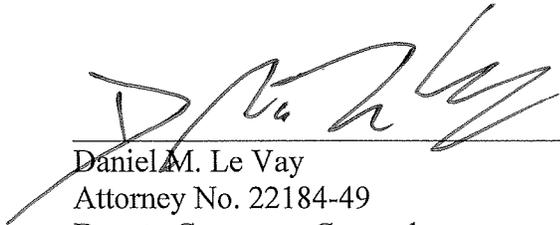
INDIANA OFFICE OF UTILITY CONSUMER COUNSELOR

WORKPAPERS OF OUCC WITNESS

BRIEN R. KRIEGER

SEPTEMBER 30, 2016

Respectfully submitted,

  
\_\_\_\_\_  
Daniel M. Le Vay  
Attorney No. 22184-49  
Deputy Consumer Counselor

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FILE

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APR 10 1989

INDIANA UTILITY  
REGULATORY COMMISSION

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WESTFIELD GAS CORPORATION  
Westfield, Indiana

- Financial Rate Study
- Cost of Service Study

September 30, 1988

Indiana Utility Regulatory Commission

Small utility filing pursuant to  
IC 8-1-2-61.5 and 170 IAC 14.

**RECEIVED**

APR 10 1989

UTILITY CONSUMER COUNSELOR  
OF INDIANA

April 10, 1989

**Patrick Callahan**  
*Certified Public Accountant*  
Victoria Centre  
Suite 316  
22 East Washington Street  
Indianapolis, Indiana 46204  

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*(317) 685-8212*

April 10, 1989

Mr. Robert Kriegbaum, President  
Westfield Gas Corporation  
606 West Park Street  
Westfield, Indiana 46074

Dear Mr. Kriegbaum:

Pursuant to your request, I have completed the financial rate study and cost of service study for Westfield Gas Corporation. The accompanying schedules present the results of such studies.

The financial information shown on Pages 1 through 25 have been taken from the books and records of Westfield Gas Corporation and are the representation of management. I have not audited them and accordingly do not express an opinion on them. On Pages 27 through 29 is the pro-forma net operating income statement followed by detailed pro-forma adjustments. These financial projections are based upon historical information and anticipated occurrences that are fixed, known and measurable and will occur within twelve months following the test year end which is September 30, 1988. These financial projections present, to the best of management's knowledge and belief, the Utility's expected results of operations for a twelve month period. Even if these projections are approved by the Indiana Utility Regulatory Commission, there will usually be differences between projected and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

Based upon the results of my financial rate study, it is my opinion the overall company revenues should not be increased at this time. However, due to the preparation of the cost of service study, certain customer classes will receive increases while others will receive decreases. On Page 67 is the subsidy/excess calculation for each customer class. Furthermore, Pages 79 through 82 reflect the overall rate increase per rate class.

Mr. Robert Kriegbaum  
April 10, 1989  
Page 2

In summary, the residential customers will receive an increase, the interruptible customer will receive a slight increase, and both the commercial and industrial customers will receive decreases.

Another change due to the cost of service study is the change from the present minimum charge to a customer service charge. The former allows a customer seven therms of usage for \$6.07 plus the GCA revenue. Under the proposed rate structure, the residential and commercial customers will be charged a monthly service charge of \$5.00 per month with no usage. The proposed tariff sheets are shown on Pages 83 through 90.

Respectfully submitted,

*Patrick Callahan, C.P.A.*

Patrick Callahan, C.P.A.  
Rate Consultant

PC/lb

# C O N T E N T S

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Westfield Gas Corporation  
Westfield, INDIANA  
COMPARATIVE BALANCE SHEET  
AS OF 9-30-88 AND 12-31-87

<u>LINE NO.</u>	<u>Acc't No.</u>	<u>As of 9-30-88 Col. A</u>	<u>As of 12-31-87 Col. B</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>			
<b><u>UTILITY PLANT</u></b>			
1	Utility plant in service (101)	\$ 698,948	\$ 694,820
2	Accum. prov. for depreciation amort. & depletion (108)	249,730	234,993
3	Net utility plant in service	<u>\$ 449,218</u>	<u>\$ 459,827</u>
4	Utility plant leased to other (104)	-	-
5	Property held for future use (105)	-	-
6	Production prop. held for future use (105.1)	-	-
7	Completed constr. not classified (106)	-	-
8	Constr. work in progress utility plant acquisition (107)	-	-
9	Adjustments (114)	-	-
10	Other utility plant adjustments (116)	-	-
11	Gas stored underground-noncurrent (117)	-	-
12	Accum. prov. for depreciation amort. & depletion (109-115)	-	-
13	Total Utility Plant	<u>\$ 449,218</u>	<u>\$ 459,827</u>
<b><u>OTHER PROPERTY AND INVESTMENTS</u></b>			
14	Nonutility property (121)	\$ -	\$ -
15	Accum. prov. for depre. and amort. on nonutility prop. (122)	-	-
16	Investment in associated companies (123)	-	-
17	Investment in subsidiary companies (123.1)	82,151	82,151
18	Other investments (124)	-	-
19	Special funds (125,126,128)	-	-
20	Total Other Property And Investments	<u>\$ 82,151</u>	<u>\$ 82,151</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE BALANCE SHEET**  
**AS OF 9-30-88 AND 12-31-87**

LINE NO.		Acct. No.	As of 9-30-88 Col. A	As of 12-31-87 Col. B
<b><u>CURRENT AND ACCRUED ASSETS</u></b>				
21	Cash	(131)	\$ 6,167	\$ 2,346
22	Special deposits	(132,133,134)	961	893
23	Working funds	(135)	-	-
24	Temporary cash investments	(136)	-	-
25	Notes receivable	(124)	-	-
26	Accounts receivable	(142,143)	30,400	73,729
	Accum. prov. for uncollectible			
27	accts-cr.	(144)	-	-
	Receivables from associated			
28	companies	(145,146)	1,756	1,838
29	Materials and supplies	(151-156,163)	2,967	2,967
30	Gas stored underground-current	(164)	-	-
31	Liquified natural gas stored	(165)	-	-
32	Prepayments	(166)	19,987	7,531
	advance payment for gas devel. and			
33	Production	(167)	-	-
34	Other advance payments for gas	(168)	-	-
35	Interest and dividends receivable	(171)	-	-
36	Rent receivable	(172)	-	-
37	Accrued utility revenues	(173)	-	-
38	Miscellaneous Current and Accrued Assets	(174)	-	-
39	Total Current And Accrued Assets		<u>\$ 62,238</u>	<u>\$ 89,304</u>
<b><u>DEFERRED DEBITS</u></b>				
40	Unamortized debt discount and expense	(181)	\$ -	\$ -
41	Extraordinary property losses preliminary survey and invest.	(182)	-	-
42	Charges	(183.1,183.2)	-	-
43	Clearing accounts	(184)	-	-
44	Temporary facilities	(185)	-	-
45	Miscellaneous deferred debits	(186)	-	-
46	Research and devel. expenditures	(187)	-	-
47	Total Deferred Debits		<u>\$ -0-</u>	<u>\$ -0-</u>
48	Total Assets and Other Debits		<u>\$ 593,607</u>	<u>\$ 631,282</u>

Westfield Gas Corporation  
Westfield, INDIANA  
COMPARATIVE BALANCE SHEET  
AS OF 9-30-88 AND 12-31-88

LINE NO.	Acct. No.	As of 9-30-88 Col. A	As of 12-31-87 Col. B
<b>LIABILITIES AND OTHER CREDITS</b>			
<b>PROPRIETARY CAPITAL</b>			
1	Common stock (201)	\$ 25,000	\$ 25,000
2	Preferred stock (204)	-	-
3	Capital stock subscribed (202,205)	-	-
4	Stock liability on conversion (203,206)	-	-
5	Premium on capital stock (207)	-	-
6	Other paid-in capital (208,211)	-	-
7	installments received on capital Stock (212)	-	-
8	Discount on capital stock (213)	-	-
9	Capital stock expense (214)	-	-
10	Approp. retained earnings (215)	-	-
11	Unapprop. retained earnings unapprop. undistributed subsidiary Earnings (215.1)	61,050	46,598
12	Reacquired capital Stock (217)	-	-
13		-	-
14	Total Proprietary Capital	<u>\$ 86,050</u>	<u>\$ 71,598</u>
<b>LONG-TERM DEBT</b>			
15	Bond (221) Less \$ _____ reacquired (222)	\$ -	\$ -
16	Advances from associated companies (223)	-	-
17	Other long-term debt (224)	114,447	120,144
18	Total Long-Term Debt	<u>\$ 114,447</u>	<u>\$ 120,144</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>			
19	Notes payable (231)	\$ -	\$ -
20	Accounts payable (232)	11,926	57,848
21	Payable to associated companies (223,234)	321,352	320,721
22	Customer deposits (235)	21,552	20,421
23	Taxes accrued (236)	2,879	5,149
24	Interest accrued (237)	162	162
25	Dividends declared (238)	-	-
26	Matured long-term debt (239)	-	-
27	Matured interest (240)	-	-
28	Tax collections payable (241)	-	-
29	Miscellaneous current and accrued Liabilities (242)	-	-
30	Total Current And Accrued Liabilities	<u>\$ 357,871</u>	<u>\$ 404,301</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE BALANCE SHEET**  
**AS OF 9-30-88 AND 12-31-87**

<u>LINE NO.</u>	<u>Acct. No.</u>	As of 9-30-88 <u>Col. A</u>	As of 12-31-87 <u>Col. B</u>
<b><u>DEFERRED CREDITS</u></b>			
31	Unamortized premium on debt (251)	\$ - - - - -	\$ - - - - -
32	Customer advances for constr. (252)	- - - - -	- - - - -
33	Other deferred credits (253)	- - - - -	- - - - -
34	Accum. deferred invest. tax credits (235)	- 9,196 -	- 9,196 -
35	Total Deferred Credits	<u>\$ 9,196</u>	<u>\$ 9,196</u>
<b><u>OPERATING PROVISIONS</u></b>			
36	Accum. prov. for property insurance (261)	\$ - - - - -	\$ - - - - -
37	Accum. prov. for injuries and damages (262)	- - - - -	- - - - -
38	Accum. prov for pensions and benefits (263)	- - - - -	- - - - -
39	Accum. prov. for operating prov. (265)	- - - - -	- - - - -
40	Total Operating Provisions	<u>\$ -0-</u>	<u>\$ -0-</u>
<b><u>ACCUMULATED DEFERRED INCOME TAXES</u></b>			
41	Accum. deferred income taxes-accelerated amort. (281)	\$ - - - - -	\$ - - - - -
42	Accum. deferred income taxes-liberal depreciation (282)	- 26,043 -	- 26,043 -
43	Accum. deferred income taxes-other (283)	- - - - -	- - - - -
44	Total Accumulated Deferred Income Taxes	<u>\$ 26,043</u>	<u>\$ 26,043</u>
46	Total Liabilities and Other Credits	<u>\$ 593,607</u>	<u>\$ 631,282</u>

Westfield Gas Corporation  
Westfield, INDIANA  
 ANALYSIS OF UTILITY PLANT IN SERVICE  
 FROM January 1, 1987 TO September 30, 1988

LINE NO.	Acct. NO.	Beginning Balance(1) Col. A	Additions Col. B	Retirements Col. C	Other * Col. D	Balance (2) Col. E	Additions Col. F	Retirements Col. G	Other * Col. H	Balance (3) Col. I
<b>UTILITY PLANT IN SERVICE</b>										
<b>INTANGIBLE PLANT</b>										
1	Organization (301)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Franchises and consents (302)	2,712	-	-	-	2,712	-	-	-	2,712
3	Miscellaneous intangible plant (303)	13,614	-	-	-	13,614	-	-	-	13,614
4	Total Intangible Plant	<u>\$ 16,326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,326</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,326</u>
<b>PRODUCTION PLANT</b>										
<b>MANUFACTURED GAS PRODUCTION</b>										
5	Land and land rights (304)	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$(14,146)	\$ 854
6	Structures and improvements (305)	-	-	-	-	-	-	-	-	-
7	Boiler plant equipment (306)	-	-	-	-	-	-	-	-	-
8	Other power equipment (307)	-	-	-	-	-	-	-	-	-
9	Coke ovens (308)	-	-	-	-	-	-	-	-	-
10	Producer gas equipment (309)	-	-	-	-	-	-	-	-	-
11	Water gas generating equip. (310)	-	-	-	-	-	-	-	-	-
12	Liquefied petroleum gas equip. (311)	33,854	-	-	-	33,854	-	-	-	33,854
13	Oil gas generating equipment (312)	-	-	-	-	-	-	-	-	-
14	Generating equipment-other processes (313)	-	-	-	-	-	-	-	-	-
15	Coal, coke and ash handling equipment (314)	-	-	-	-	-	-	-	-	-
16	Catalytic cracking equipment (315)	-	-	-	-	-	-	-	-	-
17	Other reforming equipment (316)	-	-	-	-	-	-	-	-	-
18	Purification equipment (317)	-	-	-	-	-	-	-	-	-
19	Residual retining equipment (318)	-	-	-	-	-	-	-	-	-
20	Other equipment (319)	-	-	-	-	-	-	-	-	-
21	Other equipment (320)	-	-	-	-	-	-	-	-	-
22	Total Manufactured Gas Production	<u>\$ 48,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(14,146)</u>	<u>\$ 34,708</u>

Westfield Gas Corporation  
 Westfield, INDIANA  
 ANALYSIS OF UTILITY PLANT IN SERVICE  
 FROM January 1, 1987 TO September 30, 1988

LINE NO.	Acct. No.	Beginning Balance(1) Col. A	Additions Col. B	Retirements Col. C	Other * Col. D	Balance 12-31-87(2) Col. E	Additions Col. F	Retirements Col. G	Balance Other * Col. H	9-30-88 (3) Col. I
<b>NATURAL GAS PRODUCTION AND GATHERING</b>										
23	Producing lands	(325.1)	\$	\$	\$	\$	\$	\$	\$	\$
24	Producing leaseholds	(325.2)								
25	Gas rights	(325.3)								
26	Rights-of-way	(325.4)								
27	Other land and land rights	(325.5)								
28	Gas well structures	(326)								
	Field compressor station									
29	structures	(327)								
	Field measuring and regulating									
30	station structures	(328)								
31	Other structures	(329)								
	Producing gas wells-well									
32	construction	(330)								
	Producing gas wells-well									
33	equipment	(331)								
34	Field lines	(332)								
	Field compressor station									
35	equip.	(333)								
	Field measuring and regulating									
36	station equip.	(334)								
37	Drilling and cleaning equip.	(335)								
38	Purification equipment	(336)								
39	Other equipment	(337)								
	Unsuccessful exploration and									
40	development cost	(338)								
41	Total Natural Gas Production And Gathering	\$ -0-	\$	\$	\$	\$ -0-	\$	\$	\$	\$ -0-

Westfield Gas Corporation  
Westfield, INDIANA  
ANALYSIS OF UTILITY PLANT IN SERVICE  
FROM January 1, 1987 TO September 30, 1988

LINE NO.	Acct. No.	Beginning Balance (1) Col. A	Additions Col. B	Retirements Col. C	Other * Col. D	Balance 12-31-87 (2) Col. E	Additions Col. F	Retirements Col. G	Balance Other * Col. H	9-30-88 (3) Col. I
<b>PRODUCT EXTRACTION</b>										
42	Land and land rights (340)	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -
43	Structures and improvements (341)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
44	Extraction and refining equip. (342)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
45	Pipe lines (343)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
46	Extracted products storage equipment (344)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
47	Compressor equipment (345)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
48	Gas measuring and regulating equipment (346)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
49	Other equipment (347)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
50	Total Product Extraction	<u>\$ -0-</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ -0-</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ -0-</u>
<b>NATURAL GAS STORAGE PLANT</b>										
<b>UNDERGROUND STORAGE</b>										
51	Land (350.1)	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -	\$ - - - -
52	Rights-of-way (350.2)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
53	Structures and improvements (351)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
54	Wells (352)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
55	Storage households and rights (352.1)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
56	Reservoirs (352.2)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
57	Nonrecoverable natural gas (352.3)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
58	Lines (353)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
59	Compressor station equip. (354)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
60	Measuring and regulating equipment (355)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
61	Purification equipment (356)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
62	Other Equipment (357)	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -
63	Total Underground Storage	<u>\$ -0-</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ -0-</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ - - - -</u>	<u>\$ -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
 ANALYSIS OF UTILITY PLANT IN SERVICE  
 FROM January 1, 1987 to September 30, 1988

LINE NO	Acct. No.	Beginning Balance (1) Col. A	Additions Col. B	Retirements Col. C	Other * Col. D	Balance (2) Col. E	Additions Col. F	Retirements Col. G	Balance Other * Col. H	(3) Col. I
<b>OTHER STORAGE</b>										
64	(360)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
65	(361)	-	-	-	-	-	-	-	-	-
66	(362)	-	-	-	-	-	-	-	-	-
67	(363)	-	-	-	-	-	-	-	-	-
68		<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>
<b>TRANSMISSION PLANT</b>										
69	(365.1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
70	(365.2)	-	-	-	-	-	-	-	-	-
71	(366)	275	-	-	-	275	-	-	(275)	-0-
72	(367)	-	-	-	-	-	-	-	-	-
73	(368)	-	-	-	-	-	-	-	-	-
74	(369)	-	-	-	-	-	-	-	-	-
75	(370)	-	-	-	-	-	-	-	-	-
76	(371)	-	-	-	-	-	-	-	-	-
77		<u>\$ 275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (275)</u>	<u>\$ -0-</u>
<b>DISTRIBUTION PLANT</b>										
78	(374)	\$ 1,010	\$ -	\$ -	\$ -	\$ 1,010	\$ -	\$ -	\$ (960)	\$ 50
79	(375)	58,465	-	-	-	58,465	-	-	(58,190)	275
80	(376)	259,226	52,179	-	-	311,405	6,143	-	(130)	317,518
81	(377)	-	-	-	-	-	-	-	-	-
82	(378)	-	-	-	-	-	-	-	-	-
83	(379)	-	-	-	-	-	-	-	-	-
84	(380)	94,980	23,493	-	-	118,473	3,616	-	(16,228)	105,861
85	(381)	105,523	2,466	-	-	107,989	3,553	-	-	111,542
86	(382)	-	-	-	-	-	-	-	-	-
87	(383)	10,742	-	-	-	10,742	274	-	-	11,016

Westfield Gas Corporation  
 Westfield, INDIANA  
 ANALYSIS OF UTILITY PLANT IN SERVICE  
 FROM January 1, 1987 TO September 30, 1988

LINE NO.	Acct. NO.	Beginning	Additions	Retirements	Other *	Balance	Additions	Retirements	Balance	9-30-88 (3)
		Balance (1)				12-31-87(2)			Other *	
		Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I
88	House regulator installation (384)	---	---	---	---	---	---	---	---	---
89	Industrial measuring regulating station equipment (385)	---	---	---	---	---	---	---	---	---
90	Other property on customer's premises (386)	---	---	---	---	---	---	---	---	---
91	Other equipment (387)	---	---	---	---	---	---	---	---	---
92	Total Distribution Plant	<u>\$ 529,946</u>	<u>\$ 78,138</u>	<u>\$</u>	<u>\$</u>	<u>\$ 608,084</u>	<u>\$ 13,586</u>	<u>\$</u>	<u>\$ (75,408)</u>	<u>\$ 546,262</u>
<b>GENERAL PLANT</b>										
93	Land and land rights (389)	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 15,106	\$ 15,106
94	Structures and improvements (390)	---	---	---	---	---	---	---	58,465	58,465
95	Office Furniture and equip. (391)	<u>8,300</u>	---	---	---	<u>8,300</u>	---	---	---	<u>8,300</u>
96	Transportation equipment (392)	---	---	---	---	---	---	---	---	---
97	Stores equipment (393)	---	---	---	---	---	---	---	---	---
98	Tools, shop and garage equip. (394)	<u>7,858</u>	<u>1,434</u>	---	---	<u>9,292</u>	<u>274</u>	---	---	<u>9,566</u>
99	Laboratory equipment (395)	---	---	---	---	---	---	---	---	---
100	Power operated equipment (396)	---	---	---	---	---	---	---	---	---
102	Communication equipment (397)	---	---	---	---	---	---	---	---	---
103	Miscellaneous equipment (398)	<u>1,410</u>	<u>2,279</u>	---	---	<u>3,689</u>	---	---	---	<u>3,689</u>
104	Other tangible property (399)	---	---	---	---	---	---	---	---	---
105	Total General Plant	<u>\$ 17,568</u>	<u>\$ 3,713</u>	<u>\$</u>	<u>\$</u>	<u>\$ 21,281</u>	<u>\$ 274</u>	<u>\$</u>	<u>\$ 73,571</u>	<u>\$ 95,126</u>
106	Total Utility Plant In Service	<u>\$ 612,969</u>	<u>\$ 81,851</u>	<u>\$</u>	<u>\$</u>	<u>\$ 694,820</u> <u>(4)</u>	<u>\$ 13,860</u>	<u>\$</u>	<u>\$ (16,258)</u>	<u>\$ 692,422</u> <u>(5)</u>

- (1) This should be the date of the beginning of the first year.
- (2) This should be the date of the end of the first year.
- (3) This should be the date of the end of the test year.
- (4) This amount should agree with the amount on page 1, column B, line 1.
- (5) This amount should agree with the amount on page 1, column A, line 1.
- \* Please detail.
- (6) Col. I does not equal Col. A, line 1 of page 1 due to adjustments reflected on this schedule that are not reflected on the balance sheet.

Westfield Gas Corporation  
Westfield, INDIANA  
**ANALYSIS OF ACCUMULATED PROVISION FOR DEPRECIATION**  
FROM January 1, 1987 TO September 30, 1988

LINE  
NO.

	BALANCE December 31, 1986	\$ 218,291
1	<u>YEAR 1987</u>	
2	Accruals	16,702
3	Retirements	-
4	Transportation expenses-clearing	-
5	Other *	-
		-
	<u>BALANCE December 31, 1987</u>	<u>\$ 234,993</u>
6	<u>9 months September 30, 1988</u>	
7	Accruals	14,737
8	Retirements	-
9	Transportation expenses-clearing	-
10	Other *	-
		-
11	BALANCE	<u>\$ 249,730</u>

\* Please detail

Westfield Gas Corporation  
Westfield, INDIANA  
**ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS**  
FROM January 1, 1987 TO September 30, 1988

LINE  
NO.

1	BALANCE December 31, 1986	(216)	\$ 56,519
	<u>YEAR 1987</u>		
2	Balance transferred from income	(435)	(10,702)
3	Appropriations of retained earnings	(436)	- - - -
4	Dividends declared-preferred stock	(437)	- - - -
5	Dividends declared-common stock	(438)	- - - -
6	Adjustments to retained earnings	(439)	- - 781
7	BALANCE December 31, 1987	(216)	\$ 46,598
	<u>9 months September 30, 1988</u>		
8	Balance transferred from income	(435)	14,452
9	Appropriations of retained earnings	(436)	- - - -
10	Dividends declared-preferred stock	(437)	- - - -
11	Dividends declared-common stock	(438)	- - - -
12	Adjustments to retained earnings	(439)	- - - -
13	BALANCE	(216)	\$ 61,050

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE INCOME STATEMENT**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<b>OPERATING REVENUES</b>			
1	Sales of gas (480-484)	\$ 622,310	\$ 491,228
2	Other operating revenues (487-495)	4,018	3,088
3	Total Operating Revenues	<u>\$ 626,328</u>	<u>\$ 494,316</u>
<b>OPERATING EXPENSES</b>			
4	Operating & maintenance expenses (401,402)	\$ 586,451	\$ 466,399
5	Depreciation expense (403)	16,702	16,702
6	Amort. of limited-term and other utility plant (404,405)	-----	-----
	Amort. of utility plant acquisition	-----	-----
7	Adjustments (406)	-----	-----
8	Amort. of property losses (407)	-----	-----
	Taxes other than income taxes, utility	-----	-----
9	Oper. Income (408.1)	15,819	11,549
10	Income taxes, utility operating inc. (409.1)	-----	-----
	Prov. for deferred income taxes	-----	-----
11	utility operating income (410.1)1	-----	-----
	Income taxes deferred in prior	-----	-----
12	yrs.-cr. utility operating income (411.1)	-----	-----
	Invest. tax credits, utility	-----	-----
13	operations deferred to future periods (412.1)	-----	-----
	Invest. tax credits, utility operations	-----	-----
14	restored to operating income (412.2)	-----	-----
15	Total Operating Expenses	<u>\$ 618,972</u>	<u>\$ 494,650</u>
16	Net Operating Income (Loss)	<u>\$ 7,356</u>	<u>\$ (334)</u>
<b>OTHER INCOME</b>			
17	Costs and expenses of Merch, jobbing and contract work (416)	\$ -----	\$ -----
18	Income from nonutility operations (417)	-----	-----
19	Nonoperating rental income (418)	-----	-----
20	Interest and dividend income (419)	-----	-----
	Allowance for funds used during	-----	-----
21	construction (420)	-----	-----
22	Miscellaneous nonoperating income (421)	-----	-----
	Gains (loss) from disposition of	-----	-----
23	property (422)	-----	-----
24	Total Other Income	<u>\$ -0-</u>	<u>\$ -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
COMPARATIVE INCOME STATEMENT  
FOR THE YEARS ENDED 9-30-88 AND 12-31-87

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col A	Yr. Ended 12-31-87 Col. B
<u>OTHER INCOME DEDUCTIONS</u>			
26	Miscellaneous amortization (425)	\$ - - - - -	\$ - - - - -
27	Miscellaneous income deductions (426)	- - - - -	- - - - -
28	Taxes for non-operating income	- - - - -	- - - - -
29	Interest on long-term debt (427)	- 13,163 -	- 10,368 -
	Amortization of debt discount and expense (428)	- - - - -	- - - - -
30	Amort. of premium on debt-credit (429)	- - - - -	- - - - -
31	Interest on debt to associated companies (430)	- - - - -	- - - - -
32	Other interest expense (431)	- - - - -	- - - - -
33		- - - - -	- - - - -
34	Total Other Income Deductions	<u>\$ 13,163</u>	<u>\$ 10,368</u>
35	Net Income (Loss)	<u>\$ (5,807)</u>	<u>\$ (10,702)</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING REVENUES**  
**FOR THE YEARS AND ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<u>OPERATING REVENUES</u>			
<u>SALES OF GAS</u>			
1	Residential sales (480)	\$ 622,310	\$ 491,228
2	Commerical and industrial sales (481)	-	-
3	Other sales of public authorities (482)	-	-
4	Sales for resale (483)	-	-
5	Interdepartmental sales (484)	-	-
6	Total Sales Of Gas	<u>\$ 622,310</u>	<u>\$ 491,228</u>
<u>OTHER OPERATING REVENUES</u>			
7	Forfeited discounts (487)	\$ 4,018	\$ 3,088
8	Miscellaneous service revenues (488)	-	-
9	Revenues from transportation of gas of others (489)	-	-
10	Sales of products extracted from natural gas (490)	-	-
11	Revenues from natural gas processed by others (491)	-	-
12	Incidental gasoline and oil sales (492)	-	-
13	Rent from gas property (493)	-	-
14	Interdepartmental rents (494)	-	-
15	Other gas revenue (495)	-	-
16	Total Other Operating Revenues	<u>\$ 4,018</u>	<u>\$ 3,088</u>
17	Total Operating Revenues	<u>\$ 626,328</u>	<u>\$ 494,316</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

<u>LINE NO.</u>	<u>Acct. No.</u>	<u>Yr. Ended</u> <u>9-30-88</u> <u>Col. A</u>	<u>Yr. Ended</u> <u>12-31-87</u> <u>Col. B</u>
<u>PRODUCTION EXPENSES</u>			
<u>MANUFACTURED GAS PRODUCTION EXPENSES</u>			
<u>STEAM PRODUCTION</u>			
<u>OPERATION</u>			
1	Operation supervision and eng. (700)	\$ - - - - -	\$ - - - - -
2	Operation labor (701)	- - - - -	- - - - -
3	Boiler fuel (702)	- - - - -	- - - - -
4	Miscellaneous (703)	- - - - -	- - - - -
5	Steam transferred-cr (704)	- - - - -	- - - - -
6	Total Operation	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>MAINTENANCE</u>			
7	Maintenance supervision and eng. (705)	\$ - - - - -	\$ - - - - -
8	Maintenance of structures and improvements (706)	- - - - -	- - - - -
9	Maintenance of boiler plant equipment (707)	- - - - -	- - - - -
10	Maintenance of other steam Plant (708)	- - - - -	- - - - -
11	Total Maintenance	<u>\$ -0-</u>	<u>\$ -0-</u>
12	Total Steam Production	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>MANUFACTURED GAS PRODUCTION</u>			
<u>OPERATION</u>			
13	Operation supervision and eng. (710)	\$ - - - - -	\$ - - - - -
14	Production labor and expenses (711)	- - - - -	- - - - -
15	Steam expenses (712)	- - - - -	- - - - -
16	Other power expenses (713)	- - - - -	- - - - -
17	Coke oven expenses (714)	- - - - -	- - - - -
18	Producer gas expenses (715)	- - - - -	- - - - -
19	Water gas generating expenses (716)	- - - - -	- - - - -
20	Oil gas generating expenses (717)	- - - - -	- - - - -
21	Liquefied petroleum gas expenses (718)	- - - - -	- - - - -

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<u>PRODUCTION EXPENSES (Cont)</u>			
<u>MANUFACTURED GAS PRODUCTION (Cont)</u>			
<u>OPERATION (Cont)</u>			
<u>GAS FUELS</u>			
22	Fuel under coke ovens (719)	- - - - -	- - - - -
23	Producer gas fuel (720)	- - - - -	- - - - -
24	Water gas generator fuel (721)	- - - - -	- - - - -
25	Fuel for oil gas (722)	- - - - -	- - - - -
	Fuel for liquefied petroleum	- - - - -	- - - - -
26	gas process (723)	- - - - -	- - - - -
27	Other gas fuels (724)	- - - - -	- - - - -
 <u>GAS RAW MATERIALS</u>			
28	Coal carbonized in coke ovens (725)	- - - - -	- - - - -
29	Oil for water gas (726)	- - - - -	- - - - -
30	Oil for oil gas (727)	- - - - -	- - - - -
31	Liquefied petroleum gas (728)	- - - - -	- - - - -
	Raw materials for other gas	- - - - -	- - - - -
32	processes (729)	- - - - -	- - - - -
33	Residuals expenses (730)	- - - - -	- - - - -
34	Residuals produced-credit (731)	- - - - -	- - - - -
35	Purification expenses (732)	- - - - -	- - - - -
36	Gas mixing expenses (733)	- - - - -	- - - - -
37	Duplicate charges-credit (734)	- - - - -	- - - - -
38	Miscellaneous production exps. (735)	- - - - -	- - - - -
39	Rents (736)	- - - - -	- - - - -
40	Total Operation	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>MAINTENANCE</u>			
41	Maintenance supervision and eng. (740)	\$ - - - - -	\$ - - - - -
	Maintenance of structures and	- - - - -	- - - - -
42	improvements (741)	- - - - -	- - - - -
43	Maintenance of production equip. (742)	- - - - -	- - - - -
44	Total Maintenance	<u>\$ -0-</u>	<u>\$ -0-</u>
45	Total Manufactured Gas Production Expenses	<u>\$ -0-</u>	<u>\$ -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
 COMPARATIVE DETAIL OF OPERATING EXPENSES  
 FOR THE YEARS 9-30-88 AND 12-31-87

LINE NO.	Acct. No.	Yr. Ended <u>9-30-88</u> Col. A	Yr. Ended <u>12-31-87</u> Col. D
<u>PRODUCTION EXPENSES (Continued)</u>			
<u>NATURAL GAS PRODUCTION EXPENSES</u>			
<u>NATURAL GAS PRODUCTION AND GATHERING</u>			
<u>OPERATING</u>			
46	Operation supervision and eng. (750)	\$ _ _ _ _ _	\$ _ _ _ _ _
47	Production maps and records (751)	_ _ _ _ _	_ _ _ _ _
48	Gas wells expenses (752)	_ _ _ _ _	_ _ _ _ _
49	Field lines expenses (753)	_ _ _ _ _	_ _ _ _ _
50	Field compressor station exps. (754)	_ _ _ _ _	_ _ _ _ _
51	Field compressor station fuel and power (755)	_ _ _ _ _	_ _ _ _ _
52	Field measuring and regulating station expenses (756)	_ _ _ _ _	_ _ _ _ _
53	Purification expenses (757)	_ _ _ _ _	_ _ _ _ _
54	Gas wells royalties (758)	_ _ _ _ _	_ _ _ _ _
55	Other expenses (759)	_ _ _ _ _	_ _ _ _ _
56	Rents (760)	_ _ _ _ _	_ _ _ _ _
57	Total Operation	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>MAINTENANCE</u>			
58	Maintenance supervision and eng. (761)	\$ _ _ _ _ _	\$ _ _ _ _ _
59	Maintenance of structures and improvements (762)	_ _ _ _ _	_ _ _ _ _
60	Maintenance of producing gas wells (763)	_ _ _ _ _	_ _ _ _ _
61	Maintenance of field lines (764)	_ _ _ _ _	_ _ _ _ _
62	Maintenance of field compressor station equipment (765)	_ _ _ _ _	_ _ _ _ _
63	Maintenance of field measuring and regulatory station equipment (766)	_ _ _ _ _	_ _ _ _ _
64	Maintenance of purification equip. (767)	_ _ _ _ _	_ _ _ _ _
65	Maintenance of drilling and cleaning equipment (768)	_ _ _ _ _	_ _ _ _ _
66	Maintenance of other equipment (769)	_ _ _ _ _	_ _ _ _ _
67	Total Maintenance	<u>\$ -0-</u>	<u>\$ -0-</u>
68	Total Natural Gas Production and Gathering	<u>\$ -0-</u>	<u>\$ -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<u>PRODUCTION EXPENSES (Cont)</u>			
<u>NATURAL GAS PRODUCTION EXPENSES (Cont)</u>			
<u>PRODUCT EXTRACTION</u>			
<u>OPERATION</u>			
69	Operation supervision and eng. (770)	\$ - - - - -	\$ - - - - -
70	Operationn labor (771)	- - - - -	- - - - -
71	Gas shrinkage (772)	- - - - -	- - - - -
72	Fuel (773)	- - - - -	- - - - -
73	Power (774)	- - - - -	- - - - -
74	Materials (775)	- - - - -	- - - - -
75	Operation supplies and expenses (776)	- - - - -	- - - - -
76	Gas processed by others (777)	- - - - -	- - - - -
77	Royalties on products extracted (778)	- - - - -	- - - - -
78	Marketing expenses (779)	- - - - -	- - - - -
79	Products purchased for resale (780)	- - - - -	- - - - -
80	Variation in productions inventory (781)	- - - - -	- - - - -
81	Extracted products used by the utility-credit (782)	- - - - -	- - - - -
82	Rents (783)	- - - - -	- - - - -
83	Total Operation	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>MAINTENANCE</u>			
84	Maintenance supervision and eng. (784)	\$ - - - - -	\$ - - - - -
85	Maintenance of structures and improvements (785)	- - - - -	- - - - -
86	Maintenance of extraction and refining equipment (786)	- - - - -	- - - - -
87	Maintenance of pipelines (787)	- - - - -	- - - - -
88	Maintenance of extracted product storage equipment (788)	- - - - -	- - - - -
89	Maintenance of compressor equip. (789)	- - - - -	- - - - -
90	Maintenance of gas measuring and regulating equipment (790)	- - - - -	- - - - -
91	Maintenance of other equipment (791)	- - - - -	- - - - -
92	Total Maintenance	<u>\$ -0-</u>	<u>\$ -0-</u>
93	Total Products Extraction	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>EXPLORATION AND DEVELOPMENT EXPENSES</u>			
94	Delay rentals (795)	\$ - - - - -	\$ - - - - -
95	Nonproductive well drilling (796)	- - - - -	- - - - -
96	Abandoned leases (797)	- - - - -	- - - - -
97	Other Exploration (798)	- - - - -	- - - - -
	Total Exploration and Development Expenses	<u>\$ -0-</u>	<u>\$ -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

<u>LINE NO.</u>	<u>Acct. No.</u>	<u>Yr. Ended 9-30-88</u> Col. A	<u>Yr. Ended 12-31-87</u> Co. B
<u>PRODUCTION EXPENSES (Cont)</u>			
<u>NATURAL GAS PRODUCTION EXPENSES (Cont)</u>			
<u>OTHER GAS SUPPLY EXPENSES</u>			
98	Natural gas well head purchases (800)	\$ _ _ _ _ _	\$ _ _ _ _ _
99	Natural gas field line purchases (801)	_ _ _ _ _	_ _ _ _ _
	Natural gas gasoline plant outlet purchases (802)	_ _ _ _ _	_ _ _ _ _
100	Natural gas transmission line purchases (803)	_ 399,855 _	_ 336,243 _
101	Natural gas city gate purchases (804)	_ _ _ _ _	_ _ _ _ _
102	Other gas purchases (805)	_ _ _ _ _	_ _ _ _ _
103	Exchange gas (806)	_ _ _ _ _	_ _ _ _ _
104	Purchases gas expenses (807)	_ _ _ _ _	_ _ _ _ _
105	Gas withdrawn from storage-debit (808)	_ _ _ _ _	_ _ _ _ _
106	Gas delivered to storage-credit (809)	_ _ _ _ _	_ _ _ _ _
107	Gas used for compressor station Credit (810)	_ _ _ _ _	_ _ _ _ _
108	Gas used in product extraction-credit (811)	_ _ _ _ _	_ _ _ _ _
109	Gas used for other utility operations-credit (812)	_ _ _ _ _	_ _ _ _ _
110	Other gas supply expenses (813)	_ _ _ _ _	_ _ _ _ _
111			
112	Total Other Gas Supply Expenses	<u>\$ 399,855</u>	<u>\$ 336,243</u>
113	Total Production Expenses.	<u>\$ 399,855</u>	<u>\$ 336,243</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<b>NATURAL GAS STORAGE EXPENSES</b>			
<b>UNDERGROUND STORAGE EXPENSES</b>			
<b>OPERATIONS</b>			
114	Operation supervision and eng. (814)	\$ - - - - -	\$ - - - - -
115	Maps and records (815)	- - - - -	- - - - -
116	Wells and expenses (816)	- - - - -	- - - - -
117	Lines expenses (817)	- - - - -	- - - - -
118	Compressor station expenses (818)	- - - - -	- - - - -
119	Compressor station fuel and power (819)	- - - - -	- - - - -
120	Measuring and regulating station expenses (820)	- - - - -	- - - - -
121	Purification expenses (821)	- - - - -	- - - - -
122	Exploration and development (822)	- - - - -	- - - - -
123	Gas losses (823)	- - - - -	- - - - -
124	Other expenses (824)	- - - - -	- - - - -
125	Storage well royalties (825)	- - - - -	- - - - -
126	Rents (826)	- - - - -	- - - - -
127	Total Operation	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>
<b>MAINTENANCE</b>			
128	Maintenance supervision and eng. (830)	\$ - - - - -	\$ - - - - -
129	Maintenance of structures and improvements (831)	- - - - -	- - - - -
130	Maintenance of reservoirs and wells (832)	- - - - -	- - - - -
131	Maintenance of lines (833)	- - - - -	- - - - -
132	Maintenance of compressor station equipment (834)	- - - - -	- - - - -
133	Maintenance of measuring and regulating station equipment (835)	- - - - -	- - - - -
134	Maintenance of purification equipment (835)	- - - - -	- - - - -
135	Maintenance of other equipment (836)	- - - - -	- - - - -
136	Total Maintenance	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>
137	Total Underground Storage Expenses	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.		Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
	<b>NATURAL GAS STORAGE EXPENSES (Cont)</b>			
	<b><u>OTHER STORAGE EXPENSES</u></b>			
	<b><u>OPERATION</u></b>			
138	Operation supervision and eng.	(840)	\$ - - - - -	\$ - - - - -
139	Operation labor and expenses	(841)	- - - - -	- - - - -
140	Rents	(842)	- - - - -	- - - - -
141	Fuel	(842.1)	- - - - -	- - - - -
142	Power	(842.2)	- - - - -	- - - - -
143	Gas losses	(842.3)	- - - - -	- - - - -
144	Total Operation		<u>\$ -0-</u>	<u>\$ -0-</u>
	<b><u>MAINTENANCE</u></b>			
145	Maintenance supervision and eng.	(843)	\$ - - - - -	\$ - - - - -
146	Maintenance of structures and improvements	(844)	- - - - -	- - - - -
147	Maintenance of gas holders	(845)	- - - - -	- - - - -
148	Maintenance of purification equipment	(846)	- - - - -	- - - - -
149	Maintenance of liquefaction equipment	(847)	- - - - -	- - - - -
150	Maintenance of vaporizing equip.	(848)	- - - - -	- - - - -
151	Maintenance of compressor equip.	(848.1)	- - - - -	- - - - -
152	Maintenance of measuring and regulating equipment	(858.2)	- - - - -	- - - - -
153	Maintenance of other equipment	(858.3)	- - - - -	- - - - -
154	Total Maintenance		<u>\$ -0-</u>	<u>\$ -0-</u>
155	Total Other Storage Expenses		<u>\$ -0-</u>	<u>\$ -0-</u>
156	Total Natural Gas Storage Expenses		<u>\$ -0-</u>	<u>\$ -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<u>TRANSMISSION EXPENSES</u>			
<u>OPERATION</u>			
157	Operation supervision and eng.	(850) \$ _ _ _ _ _	\$ _ _ _ _ _
	System control and load		
158	dispatching	(851) _ _ _ _ _	_ _ _ _ _
159	Communications system expenses	(852) _ _ _ _ _	_ _ _ _ _
	Compressor station labor and		
160	expenses	(853) _ _ _ _ _	_ _ _ _ _
161	Gas for compressor station fuel	(854) _ _ _ _ _	_ _ _ _ _
	Other fuel and power for		
162	compressor station	(855) _ _ _ _ _	_ _ _ _ _
163	Mains Expenses	(856) _ _ _ _ _	_ _ _ _ _
	Measuring and regulating station		
164	expenses	(857) _ _ _ _ _	_ _ _ _ _
	Transmission and compression of		
165	gas by others	(858) _ _ _ _ _	_ _ _ _ _
166	Other expenses	(859) _ _ _ _ _	_ _ _ _ _
167	Rents	(860) _ _ _ _ _	_ _ _ _ _
168	Total Operation	\$ <u>    -0-</u>	\$ <u>    -0-</u>
<u>MAINTENANCE</u>			
169	Maintenance supervision and eng.	(861) \$ _ _ _ _ _	\$ _ _ _ _ _
	Maintenance of structures and		
170	improvements	(862) _ _ _ _ _	_ _ _ _ _
171	Maintenance of mains	(863) _ _ _ _ _	_ _ _ _ _
	Maintenance of compressor		
172	station equipment	(864) _ _ _ _ _	_ _ _ _ _
	Maintenance of measuring and		
173	regulating station equipment	(865) _ _ _ _ _	_ _ _ _ _
	Maintenance of communications		
174	equipment	(866) _ _ _ _ _	_ _ _ _ _
175	Maintenance of other equipment	(867) _ _ _ _ _	_ _ _ _ _
176	Total Maintenance	\$ <u>    -0-</u>	\$ <u>    -0-</u>
177	Total Transmission Expenses	\$ <u>    -0-</u>	\$ <u>    -0-</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

<u>LINE NO.</u>	<u>Acct. No.</u>	<u>Yr. Ended 9-30-88</u> Col. A	<u>Yr. Ended 12-31-87</u> Col. B
<u>DISTRIBUTION EXPENSES</u>			
<u>OPERATION</u>			
178	Operation supervision and eng. (870)	\$ - - - - -	\$ - - - 263
179	Distribution load dispatching (871)	- - - - -	- - - - -
180	Compressor station labor and expenses (872)	- 75,372	- 27,589
181	Compressor station fuel and power (873)	- 7,536	- 4,469
182	Mains and services expenses (874)	- - - - -	- - - - -
183	Measuring and regulating station expenses-general (875)	- - - - -	- - - - -
184	Measuring and regulating station expenses-industrial (876)	- - - - -	- - - - -
185	Measuring and regulating station expenses-city gate check station (877)	- - - - -	- - - - -
186	Meter and house regulator exps. (878)	- - - - -	- - - - -
187	Customer installations exps. (879)	- - - - -	- - - - -
188	Other expenses (880)	- 13,691	- 14,446
189	Rents (881)	- - - - -	- - - - -
190	Total Operation	<u>\$ 96,599</u>	<u>\$ 46,767</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct. No.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<u>DISTRIBUTION EXPRESS (Continued)</u>			
<u>MAINTENANCE</u>			
191	Maintenance supervision and eng. (885)	\$ - - - - -	\$ - - - - -
192	Maintenance of structures and improvements (886)	- - - - -	- - - - -
193	Maintenance of mains (887)	- - - - -	- - - - -
194	Maintenance of compressor station equipment (888)	- - - - -	- - - - -
195	Maintenance of measuring and regulating station equipment-general (889)	- - - - -	- - - - -
196	Maintenance of measuring and regulating station equipment-industrial (890)	- - - - -	- - - - -
197	Maintenance of measuring and regulating station equipment-city gate check stations (891)	- - - - -	- - - - -
198	Maintenance of service (892)	- - - - -	- - - - -
199	Maintenance of meters and house regulators (893)	- - - - -	- - - - -
200	Maintenance of other equipment (894)	- - - - -	- - - - -
201	Total Maintenance	<u>\$ - 0 -</u>	<u>\$ - 0 -</u>
202	Total Distribution expense	<u>\$ 96,599</u>	<u>\$ 46,767</u>
<u>CUSTOMERS' ACCOUNTS EXPENSE</u>			
203	Supervision (901)	\$ - - - - -	\$ - - - - -
204	Meter reading expense (902)	- - 1,911 -	- - - 0 - -
205	Customer records and collection expenses (903)	- - - - -	- - - - -
206	Uncollectible accounts (904)	- - 2,045 -	- - - 150 -
207	Miscellaneous customer accounts expenses (905)	- - - - -	- - - - -
208	Total Customer Accounts Expenses	<u>\$ 3,956</u>	<u>\$ 150</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**COMPARATIVE DETAIL OF OPERATING EXPENSES**  
**FOR THE YEARS ENDED 9-30-88 AND 12-31-87**

LINE NO.	Acct.	Yr. Ended 9-30-88 Col. A	Yr. Ended 12-31-87 Col. B
<b>CUSTOMER SERVICE EXPENSES</b>			
209	Supervision (909)	\$ - - - - -	\$ - - - - -
210	Customer assistance expenses (910)	- - - - -	- - - - -
211	Informational advertising exps. (911)	- - - 404 -	- - - 675 -
212	Miscellaneous customer service expenses (912)	- - - - -	- - - - -
213	Total Customer Service Expenses	<u>\$ 404</u>	<u>\$ 675</u>
<b>SALES PROMOTION EXPENSES</b>			
214	Supervision (915)	\$ - - - - -	\$ - - - - -
215	Demonstrating and selling exps. (916)	- - - - -	- - - - -
216	Promotional advertising exps. (917)	- - - - -	- - - - -
217	Miscellaneous promotion exps. (918)	- - - - -	- - - - -
218	Total Sales Promotion Expenses	<u>\$ -0-</u>	<u>\$ -0-</u>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
<b>OPERATION</b>			
219	Administrative and general salaries (920)	\$ 34,099	\$ 31,638
220	Office supplies and expenses (921)	- - 4,390 -	- - 4,418 -
221	Administrative expenses transferred-cr (922)	- - - - -	- - - - -
222	Outside service employed (923)	- 19,755 -	- 14,804 -
223	Property insurance (924)	- - 4,032 -	- - 12,305 -
224	Injuries and damages (925)	- - - - -	- - - - -
225	Employee pensions and benefits (926)	- 13,698 -	- 11,757 -
226	Franchise requirements (927)	- - - - -	- - - - -
227	Regulating commission expenses (928)	- - - - -	- - - - -
228	Duplicate charges-cr Institutional or goodwill advertising expenses (930.1)	- - - - -	- - - - -
230	Miscellaneous general expenses (931.2)	- - 9,663 -	- - 7,642 -
231	Rents (931)	- - - - -	- - - - -
232	Total Operation	<u>\$ 85,637</u>	<u>\$ 82,564</u>
<b>MAINTENANCE</b>			
233	Maintenance of General Plant	<u>\$ -0-</u>	<u>\$ -0-</u>
234	Total Operation And Maintenance Expenses	<u>\$ 586,451</u>	<u>\$ 466,399</u>

Westfield Gas Corporation  
Westfield, INDIANA  
**SCHEDULE OF PRESENT AND PROPOSED RATES**

	<u>Present Rates(1)</u> Col. A	<u>Roll In (2)</u> Col. B	<u>Adjusted Pres. Rates</u> Col. C	<u>Proposed Rates</u> Col. D	<u>Increase Amount</u> Col. E	<u>Present</u> Col. F
<b>GENERAL SERVICE RATE (3)</b>						
<b>PER MONTH</b>						
First 20 therms	\$ .868	\$ .0776	\$ .9456	\$ .746	\$ (4)	\$ (4) %
Next 40 therms	.594	.0776	.6716	.746	(4)	(4) %
Next 60 therms	.590	.0776	.6676	.746	(4)	(4) %
Next 380 therms	.576	.0776	.6536	.604	(4)	(4) %
Over 500 therms	.560	.0776	.6376	.587	(4)	(4) %
<b>MINIMUM CHARGE</b>						
<b>PER MONTH</b>						
	\$ 6.07	\$ .0776	\$ 6.148	\$ 5.00	\$ (4)	\$ (4) %
	---	---	---	---	(4)	(4) %

- (1) Approved in Cause No. 38168, Order dated 4-22-87
- (2) From adjustment 2 line 14
- (3) Residential service rate - due to cost of service, more than one rate tariff exists.
- (4) Cost of service study was prepared; consequently restructuring of rates has occurred. Please see cost of service study in the Engineering portion of this small utility filing.

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
PRO-FORMA NET OPERATING INCOME STATEMENT

<u>LINE NO.</u>	<u>12 Mos. Ended</u> <u>9-30-88</u> Col. A	<u>Adjustments</u> Col. B	<u>Pro-forma</u> <u>Present Rates</u> Col. C	<u>Adjustments</u> Col. D	<u>Pro-forma</u> <u>Proposed Rates</u> Col. E
<u>OPERATING REVENUES</u>					
1	Sales of gas	\$ 622,310	\$ 47,417 (1)		
2			110,185 (2)		
3			(10,774)(3)		
4			2,088 (4)		
5			19,449 (5)		
6			13,180 (6)		
7	Other operating revenues	4,018	4,018		
8	Total Operating Revenues	<u>\$ 626,328</u>	<u>\$ 181,545</u>	<u>\$ 803,855</u>	<u>\$ 807,873</u>
<u>OPERATING EXPENSES</u>					
9	Purchased Gas Expense	<u>\$ 399,855</u>	<u>\$ 99,759 (7)</u>	<u>\$ 499,614</u>	<u>\$ -0-</u>
<u>Distribution Expenses</u>					
10	Supervision	\$ -0-			
11	Mains & services - Labor	75,372	\$ (310)(8)	\$ 75,062	
12	Mains & Services -				
13	Materials/Supplies	7,536	(4,550)(10)	2,986	
14	Vehicles	9,815		9,815	
15	Misc. distribution expenses	3,876	30 (10)	3,906	
15	Maintenance of meters & house regulators		1,472 (9)	1,472	
16	Total Distribution Expenses	<u>\$ 96,599</u>	<u>\$ (3,358)</u>	<u>\$ 93,241</u>	<u>\$ -0-</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
PRO-FORMA NET OPERATING INCOME STATEMENT

<u>LINE NO.</u>	<u>12 Mos. Ended</u> <u>9-30-88</u> Col. A	<u>Adjustments</u> Col. B	<u>Pro-forma</u> <u>Present Rates</u> Col. C	<u>Adjustments</u> Col. D	<u>Pro-forma</u> <u>Proposed Rates</u> Col. E
	<u>Customer Accounts Expenses</u>				
17	\$ 1,911	\$ 629 (11)	\$ 2,540		
18	<u>2,045</u>	<u>          </u>	<u>2,045</u>	<u>          </u>	<u>          </u>
19	Total Customer Accounts Expenses \$ <u>3,956</u>	\$ <u>629</u>	\$ <u>4,585</u>	\$ <u>-0-</u>	\$ <u>4,585</u>
20	<u>Customer Services Expenses</u>				
	\$ 404		\$ 404	\$ -0-	\$ 404
	<u>Administrative &amp; General Expenses</u>				
21	\$ 18,512	\$ 9,532 (8)	\$ 28,044		
22	15,587	4,078 (8)	19,665		
23	4,390		4,390		
24	8,077	(4,982)(10)			
25		(629)(11)			
26		(2,210)(10)			
27		5,667 (13)	5,923		
28	11,678	(200)(10)			
29		(672)(16)	10,806		
30	4,032	(1,036)(17)			
31		11,092 (14)	14,088		
32	11,298	1,036 (17)			
33		(4,330)(15)	8,004		
34	2,400		2,400		
35	-0-	672 (16)			
36		403 (18)	1,075		
37	4,172		4,172		
38	1,064		1,064		
39	<u>4,427</u>	<u>          </u>	<u>4,427</u>	<u>          </u>	<u>          </u>
40	Total Admin. & General Expenses \$ <u>85,637</u>	\$ <u>18,421</u>	\$ <u>104,058</u>	\$ <u>-0-</u>	\$ <u>104,058</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
PRO-FORMA NET OPERATING INCOME STATEMENT

<u>LINE NO.</u>		<u>12 Mos. Ended</u> <u>9-30-88</u> Col. A	<u>Adjustments</u> Col. B	<u>Pro-forma</u> <u>Present Rates</u> Col. C	<u>Adjustments</u> Col. D	<u>Pro-forma</u> <u>Proposed Rates</u> Col. E
41	<u>Depreciation Expense</u>	\$ 16,702	\$ 4,610 (19)	\$ 21,312	\$ -0-	\$ 21,312
	<u>Taxes</u>					
42	Taxes other than income	\$ 15,819	\$ (536) (20)			
43			2,530 (21)			
44			4,719 (22)			
45			8,482 (23)	\$ 31,014		
46	Taxes - Income	-0-	1,930 (24)			
47			4,176 (25)	6,106		
48	Total Taxes	\$ 15,819	\$ 21,301	\$ 37,120	\$ -0-	\$ 37,120
49	Total Operating Expenses	\$ 618,972	\$ 141,362	\$ 760,334	\$ -0-	\$ 760,334
50	Net Operating Income	\$ 7,356	\$ 40,183	\$ 47,539	\$ -0-	\$ 47,539

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(1)

To adjust operating revenues to reflect  
an increase due to a warmer than normal  
test year.

<u>Months</u>	<u>Sales</u> (therms) Col. A	<u>Less:</u> <u>Adjustments</u> Col. B	<u>Heat Sensitive</u> <u>Sales</u> Col. C
October 1987	47,997	4,884	43,113
November 1987	92,627	10,289	82,338
December 1987	123,340	12,532	110,808
January 1988	212,843	21,352	191,491
February 1988	194,137	16,733	177,404
March 1988	148,418	12,479	135,939
April 1988	91,314	12,420	78,894
May 1988	54,127	11,613	42,514
June 1988	29,259	8,162	21,097
July 1988	22,062	6,480	15,582
August 1988	19,238	6,145	13,093
September 1988	25,504	9,893	15,611
Total	<u>1,060,866</u> 1 062 798	<u>132,982</u>	<u>927,884</u>

Base Months (therms)

July 1988	15,582
August 1988	13,093
September 1988	<u>15,611</u>
Total Base Months Volume (therms)	44,286
<u>Times:</u> 4 to Annualize	<u>x 4</u>
Annual Base Load	<u>177,144</u>
Adjusted Annual Sales	927,884
<u>Less:</u> Annual Base Load	<u>177,144</u>
Heat Sensitive Sales	750,740
<u>Divide:</u> Factor	<u>.9033</u>
Normal Heat Sensitive Sales	831,108
<u>Less:</u> Heat Sensitive Sales	<u>750,740</u>
Increase in Sales (therms)	80,368
<u>Times:</u> Rate	<u>\$ .590</u>
Adjustment - Increase	<u>\$47,417</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(2)

To adjust operating revenues to reflect  
an increase due to annualization of the  
GCA factor.

Adjusted cost of purchased gas	\$ 499,614
<u>Less:</u> Company usage	1,471
Unaccounted for gas	<u>13,040</u>
Total net cost of gas	\$ 485,103
<u>Divide:</u> Test Year adjusted sales	<u>1,160,144</u>
Pro-forma base cost of gas	\$ .41814
<u>Less:</u> Base cost of gas last rate case	<u>.34054</u>
Annual GCA rate	\$ .07760
<u>Times:</u> Test Year adjusted sales	<u>1,160,144</u>
Pro-forma GCA revenues	\$ 90,027
<u>Less:</u> Test Year	

	Volume (therms)	<u>Tracker Rate</u>	<u>Revenue</u>
October 1987	47,997	\$ (.03345)	\$ (1,605)
November 1987	92,627	(.03345)	(3,098)
December 1987	123,340	(.03345)	(4,126)
January 1988	212,843	(.03345)	(7,120)
February 1988	194,137	(.03345)	(6,494)
March 1988	148,418	(.00156)	(232)
April 1988	91,314	(.00156)	(142)
May 1988	54,127	(.00156)	(84)
June 1988	29,259	(.00156)	(46)
July 1988	22,062	(.00156)	(34)
August 1988	19,238	(.00156)	(30)
September 1988	<u>25,504</u>	.11186	<u>2,853</u>
Total	<u>1,060,866</u>		<u>\$ (20,158)</u>

Adjustment - Increase

\$ 110,185

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(3)

To adjust operating revenues to reflect a decrease due to loss of space heating customer (Westfield Elementary School).

	<u>Pro-Forma</u>		<u>Test Year (Actual)</u>	
	<u>Sales (therms)</u>	<u>Revenues</u>	<u>Sales (therms)</u>	<u>Revenues</u>
October 1987	51	\$ 35.77	1,096	\$ 629.16
November 1987	51	35.77	2,379	1,347.64
December 1987	51	35.77	3,185	1,799.00
January 1988	51	35.77	5,311	2,989.56
February 1988	51	35.77	4,557	2,567.32
March 1988	51	35.77	2,645	1,496.60
April 1988	51	35.77	110	70.62
May 1988	51	35.77	112	71.80
June 1988	12	10.42	91	59.41
July 1988	12	10.42	44	31.62
August 1988	12	10.42	12	10.42
September 1988	<u>51</u>	<u>35.77</u>	<u>81</u>	<u>53.51</u>
Total	<u>495</u>	<u>\$353.19</u>	<u>19,623</u>	<u>\$ 11,126.66</u>
Pro-forma Revenues		\$ 353		
<u>Less: Test Year</u>		<u>11,127</u>		
		Adjustment - Decrease		<u>\$ (10,774)</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(4)

To adjust operating revenues to reflect an increase due to additional meter at Westfield Elementary School.

	<u>Pro-Forma</u> <u>Sales (therms)</u>	<u>Revenues</u>
October	356	\$ 212.46
November	356	212.46
December	429	254.50
January	327	195.75
February	311	186.54
March	356	212.46
April	356	212.46
May	356	212.46
June	90	58.82
July	90	58.82
August	90	58.82
September	<u>356</u>	<u>212.46</u>
Total	<u>3,473</u>	<u>\$2,088.01</u>

Adjustment - Increase

\$ 2,088

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(5)

To adjust operating revenues to reflect  
a increase due to normalization of  
customer usage (Sakrete).

	<u>Pro-Forma</u>		<u>Test Year (Actual)</u>	
	<u>Sales (therms)</u>	<u>Revenues</u>	<u>Sales (therms)</u>	<u>Revenues</u>
October 1987	5,386	\$ 3,031.56	--	--
November 1987	6,156	3,462.76	--	--
December 1987	4,263	2,402.68	--	--
January 1988	5,689	3,201.24	--	--
February 1988	5,689	3,201.24	--	--
March 1988	5,689	3,201.24	--	--
April 1988	5,689	3,201.24	3,996	\$ 2,253.16
May 1988	6,854	3,853.60	6,854	3,853.60
June 1988	6,794	3,820.04	6,794	3,820.04
July 1988	5,422	3,051.72	5,422	3,051.72
August 1988	5,472	3,079.72	5,472	3,079.72
September 1988	<u>5,163</u>	<u>2,906.68</u>	<u>5,163</u>	<u>2,906.68</u>
Total	<u>68,266</u>	<u>\$38,413.72</u>	<u>33,701</u>	<u>\$18,964.92</u>
Pro-forma Revenues		\$ 38,414		
<u>Less:</u> Test Year		<u>18,965</u>		
				<u>\$ 19,449</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(6)

To adjust operating revenues to reflect an increase due to the comparison of the bill tabulation analysis with the actual revenues shown on the financial statements.

<u>Base Rate Revenues</u>	<u>Volume (therms)</u>	<u>Present Rate</u>	<u>Present Rate Revenue</u>
Minimums (729 bills)	2,126	\$ 6.07	\$ 4,425
First 20 therms	155,858	.868	135,285
Next 40 therms	207,165	.594	123,056
Next 60 therms	185,322	.590	109,340
Next 380 therms	238,737	.576	137,513
Over 500 therms	198,186	.560	110,984
Interruptible	<u>73,472</u>	.477	<u>35,046</u>
Total	1,060,866		\$ 655,649
<u>GCA Revenues</u>			<u>(20,159)</u>
Revenues per bill tabulation analysis			\$ 635,490
<u>Less: Test Year</u>			<u>622,310</u>
		Adjustment - Increase	<u>\$ 13,180</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(7)

To adjust operating expenses to reflect  
an increase in purchased gas expense.

Sales of gas in Test Year (therms)	1,060,866 ✓
<u>Add:</u> Degree Day Adjustment	80,368
Company Usage	3,519
Additional Customers	38,038
Unaccounted for gas (2.61%)	31,186
<u>Less:</u> Loss of Customer	<u>19,128</u>
Pro-forma therms purchased	1,194,849
<u>Times:</u> Commodity Rate	<u>\$ .41814</u>
Pro-forma purchased gas expense	\$ 499,614
<u>Less:</u> Test Year	<u>399,855</u>

Adjustment - Increase

\$ 99,759 ✓

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(8)

<u>Employee Initials</u>	<u>Title</u>	<u>Proposed Salary</u>	<u>Test-Year Salary</u>	<u>Difference</u>	<u>Percent Expensed</u>	<u>Adjustment</u>
P.K.	Officer	\$ 21,800	\$ 12,159	\$ 9,641	100%	\$ 9,641
J.R.	Officer	6,244	6,353	(109)	100%	(109)
B.K.	President	45,000	20,929	24,071	100%	24,071
S.B.	Office	10,571	11,725	(1,154)	100%	(1,154)
J.B.	Office	3,312	642	2,670	100%	2,670
L.B.	Office	5,782	3,220	2,562	100%	2,562
B.E.	Labor	8,870	9,090	(220)	100%	(220)
D.C.	Labor	8,748	8,890	(142)	100%	(142)
R.H.	Labor	1,591	8,902	(7,311)	100%	(7,311)
B.F.	Labor	1,892	10,551	(8,659)	100%	(8,659)
M.K.	Labor	8,961	9,099	(138)	100%	(138)
Total		<u>\$122,771</u>	<u>\$101,560</u>	<u>\$ 21,211</u>		\$ 21,211

Less: Former Employees      (7,911)

Adjustment-Increase      \$ 13,300

(9)

To adjust operating expenses to reflect  
an increase due to meter testing.

Adjustment-Increase      \$ 1,472

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(10)

To adjust operating expenses to reflect a decrease due to capitalization of expenses and to reflect an increase in operating expenses due to expenses improperly capitalized.

<u>Account #</u>	<u>DR</u>	<u>CR</u>
376	\$ 3,629	
380	3,101	
381	1,308	
382	1,498	
394	196	
766	30	
101		\$ 30
762		4,550
923		4,982
923.1		200
	<u>          </u>	<u>          </u>
Total	<u>\$ 9,762</u>	<u>\$ 9,762</u>

---

(11)

To reclassify meter reading charges that were improperly classified as outside services.

	<u>DR</u>	<u>CR</u>
Meter reading expenses	<u>\$ 629</u>	
Outside services		<u>\$ 629</u>

---

(12)

To adjust operating expenses to reflect expenses which are non-recurring in nature.

Outside services - Decrease	<u><u>\$ (2,210)</u></u>
-----------------------------	--------------------------

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENT

(13)

To adjust operating expenses for  
 amortization of rate case expense  
 over 3 years.

Legal fees	\$ 2,000 -	
Accounting fees	- 15,000 -	
Engineering fees	- - - -	
Other*	- - - -	
Total	<u>\$ 17,000 -</u>	
Divide by <u>3</u> years	<u>3</u>	
Annual amortization	<u>\$ 5,667 -</u>	
<u>Less: Test year expense</u>	<u>-0-</u>	
Adjustment-Increase		<u><u>\$ 5,667</u></u>

\* Please detail

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(14)

To adjust operating expenses to reflect  
an increase in property and liability  
insurance premiums.

<u>Coverage</u>	<u>Pro-forma Premium</u>
Property	\$ 467
General Liability	9,523
Auto Liability	8,469
Auto Physical Damage	5,495
Workers Compensation	<u>1,769</u>
Sub-total	\$25,723
<u>Times:</u> % allocated to Westfield Gas Corporation	<u>54.77%</u>
Pro-forma Property & Liability Insurance Expense	\$14,088
<u>Less:</u> Test Year	<u>2,996</u>
Adjustment - Increase	<u>\$ 11,092</u>

(15)

To adjust operating expenses to reflect  
a decrease due to allocating a percentage  
to the LP division.

Pro-forma monthly health/life insurance expense	\$ 667
<u>Times:</u> 12 to annualize	<u>x 12</u>
Pro-forma health/life insurance expense	\$ 8,004
<u>Less:</u> Test Year	<u>12,334</u>
Adjustment - Decrease	<u>\$ (4,330)</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(16)

To reclassify the I.U.R.C. fee as a separate line item.

	<u>DR</u>	<u>CR</u>
I.U.R.C. fee expense	<u>\$ 672</u>	
Legal and professional		<u>\$ 672</u>

---

(17)

To reclassify health insurance premiums paid in December 1987 which were improperly booked as property insurance.

	<u>DR</u>	<u>CR</u>
Health Insurance	<u>\$ 1,036</u>	
Property Insurance		<u>\$ 1,036</u>

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENT

(18)

To adjust IURC fee to reflect  
adjustments to revenue

Adjusted sales of gas revenues	\$ 807,873 -	
Less: Interdepartmental sales	- - -0- -	
Sales for resale	-0-	
Total	<u>\$ 807,873 -</u>	
Times: rate	<u>.0013305</u>	
Pro-forma (present rate)	\$ - 1,075 -	
Less: test year	<u>672 -</u>	
Adjustment - Increase		<u><u>\$ 403</u></u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(19)

To adjust operating expenses to reflect  
an increase in depreciation expense.

Total utility plant in service (Adjusted)	\$ 692,422	
<u>Less:</u> Land and land rights	(16,010)	
Non-depreciable items	(16,326)	
General plant (excluding structures & improvements)	<u>(21,555)</u>	
Depreciable plant @ 3% rate	\$ 638,531	
<u>Times:</u> Depreciation rate	<u>3.0%</u> ✓	\$ 19,156
General plant (excluding structures & improvements)	\$ 21,555	
<u>Times:</u> Depreciation rate	<u>10%</u> ✓	<u>2,156</u>
Pro-forma depreciation expense		\$ 21,312
<u>Less:</u> Test Year		<u>16,702</u>
Adjustment - Increase		<u>\$ 4,610</u>

---

(20)

To adjust operating expenses to reflect a  
decrease in state and federal unemployment  
taxes.

Pro-forma unemployment taxes	\$ 376	
<u>Less:</u> Test Year	<u>912</u>	
Adjustment - Decrease		<u>\$ (536)</u>

## Westfield Gas Corporation

Westfield, INDIANATYPICAL ADJUSTMENT

(21)

To adjust operating expenses for  
 increase in F.I.C.A. tax due to  
 increase in salaries and wages  
 and increase in rate.

Pro-forma taxable salaries and wages (FICA taxable)	\$ 113,771
Current rate	- 7.51% -
Pro-forma (present rates) F.I.C.A. tax	\$ 8,545
Less: Test year F.I.C.A. tax	<u>6,015</u>

Adjustment - Increase

\$ 2,530

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(22)

To adjust taxes to reflect an increase in  
property taxes.

Cost per State Board of Tax Commissioners	\$ 694,820
<u>Less:</u> IRS depreciation	<u>(234,993)</u>
Net book (IRS)	\$ 459,827
<u>Less:</u> Appreciation credit	<u>(39,498)</u>
Taxable utility plant	\$ 420,329
<u>Add:</u> Materials and supplies	<u>2,967</u>
True tax value	\$ 423,296
<u>Divide:</u> by 3	<u>3</u>
Assessed valuation	\$ 141,100
<u>Times:</u> Rate (net) per 100	<u>8.7960</u>
Adjusted property taxes	\$ 12,411
<u>Less:</u> Test Year	<u>7,692</u>
Adjustment - Increase	<u>\$ 4,719</u>

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENT

(23)

To adjust operating expenses for  
 increase/decrease in gross receipts  
 tax due to adjustments to revenues  
 and decrease in tax rate.

Pro-forma (present rates) operating revenues		\$ 807,873	
<u>Less:</u> Interstate toll		-	
Exemption		1,000	
Taxable revenues		<u>\$ 806,873</u>	
Current tax rate		1.2%	
Pro-forma (present rates) gross receipts tax		<u>\$ 9,682</u>	
<u>Less:</u> Test year gross receipts tax		<u>1,200</u>	
Adjustment - Increase			<u><u>\$ 8,482</u></u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
TYPICAL ADJUSTMENT

(24)

To adjust state supplemental net income tax to reflect increase due to pro-forma present rates adjustments.

Net operating income before federal, state and property taxes	\$ 66,056	
<u>Less: Interest expense</u>	<u>(23,170)</u>	
Taxable income	\$ 42,886	
<u>Times: Rate</u>	<u>4.5%</u>	
Pro-forma state supplemental net income tax	\$ 1,930	
<u>Less: Test Year</u>	<u>-0-</u>	
Adjustment - Increase		<u>\$ 1,930</u>

(25)

To adjust federal income tax to reflect increase due to pro-forma present rates adjustments.

Net operating income before federal, state, and property taxes	\$ 66,056	
<u>Less: State supplemental net income tax</u>	<u>1,930</u>	
Property taxes	<u>12,411</u>	
Sub-total	\$ 51,715	
<u>Less: Interest expense</u>	<u>(23,170)</u>	
Federal taxable income	\$ 28,545	
Federal tax expense 15% x \$28,598	\$ 4,282	
Federal income tax expense before ITC	\$ 4,282	
<u>Less: ITC amortization</u>	<u>(106)</u>	
Pro-forma federal income tax expense	\$ 4,176	
<u>Less: Test Year</u>	<u>-0-</u>	
Adjustment - Increase		<u>\$ 4,176</u>

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENTS

To adjust operating revenues for  
proposed rate increase.

Adjusted gas sales revenues	\$807,873
times percent increase	<u>-0-</u>
Adjustment	<u>\$ -0-</u>

Westfield Gas Corporation

Westfield, INDIANA

TYPICAL ADJUSTMENT

To adjust PSCI fee to reflect  
adjustments to revenue

Proposed revenue increased  
Times: rate

\$     -0-    

Adjustment

\$     -0-

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENT

To adjust operating expenses for  
increase in gross receipts tax due  
to increase in revenues.

Increase in revenues  
Current tax rate

\$ \_ \_ \_ -0- \_  
\_\_\_\_\_

Adjustment

\$       -0-

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENTS

LINE  
NO.

To adjust operating expenses for increase in property taxes due to increase in revenues.

1	Net Operating income (5)-198	\$	- - - - -	
2			- - - - -	
3			- - - - -	
4	-Proforma proposed rates (1)		- - - - -	
5	-Proforma proposed rates (1)		- - - - -	
6	Total	\$	<u>- - - - -</u>	
7	Divide by 5		- - - - -	5
8	Average	\$	<u>- - - - -</u>	
9	Capitalize at ___% (2)		<u>- - - - -</u>	
10	Income factor	\$	- - - - -	
11	Plant factor (3)		<u>- - - - -</u>	
12	Total factors	\$	- - - - -	
13	Divide by 2		- - - - -	2
14	Average	\$	<u>- - - - -</u>	
15	Income phase out		<u>- - - - -</u>	
16	Total value	\$	- - - - -	
17	Divide by 3		- - - - -	3
18	Assessment	\$	<u>- - - - -</u>	
19	Net tax rate per \$100 (4)		<u>- - - - -</u>	
20	Pro-forma (proposed rates) property tax	\$	- - - - -	
21	Less: Pro-forma (present rates) property tax		<u>- - - - -</u>	
22	Adjustment	\$	<u>-0-</u>	

- (1) Developed as part of tax calculation (Page \_\_\_).
- (2) Use current rate available from State Board of Tax Commissioners.
- (3) Generally, the same figure as rate base.
- (4) Total of most current tax paid in each county divided by total assessments in each county.
- (5) Any year a net operating loss is experienced enter 0.

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENT

To adjust operating expenses for  
increase in state supplemental net  
income tax due to increase in revenues.

State taxable income (1)	\$	_ _ _ _
Tax rate		x4%
Pro-forma (proposed rates) state supplemental net income tax		<u>          </u>
<u>Less:</u> Pro-forma (present rates) state supplemental net income tax	\$	_ _ _ _
		<u>          </u>

Adjustment

\$ -0-

(1) Developed as part of tax calculation (Page 53).

Westfield Gas Corporation  
Westfield, INDIANA  
TYPICAL ADJUSTMENT

To adjust operating expenses for  
increase in federal income tax due  
to increase in revenues.

Federal taxable income (1)		\$	-----
Tax rates (2)			
Federal income tax		\$	-----
Less: Surtax exemption			-----
Pro-forma (proposed rates) federal income tax		\$	-----
Less: Pro-forma (present rates) federal income tax			-----
Adjustment		\$	-0-

(1) Developed as part of tax calculation (Page 53).

- (2) 15% of first \$25,000  
 18% of next \$25,000  
 30% of next \$25,000  
 40% of next \$25,000  
 46% of all above \$100,000

Surtax exemption \$20,250

Westfield Gas Corporation  
Westfield, INDIANA  
RATE OF RETURN ON ORIGINAL COST

LINE NO.	Test Year Ended 9-30-88 Col. A	Pro-Forma Present Rates Col. B	Pro-Forma Proposed Rates Col. C
1	Gas plant in service *	\$ 692,422	\$ 692,422
2	Less: Depreciation reserve	249,730	249,730
3	Net Gas Plant In Service	442,692	442,692
4	Add: Gas stored underground	\$ -0-	\$ -0-
	Working Capital	25,286	25,286
5	Material and supplies	2,967	2,967
6	Total Gas Plant	<u>\$ 470,945</u>	<u>\$ 470,945</u>
7	Net operating income (Pro-Forma proposed rates)	<u>\$ 47,539</u>	<u>\$ 47,539</u>
8	Rate of return on original cost (Line 7 divided by Line 6)	<u>10.09 %</u>	<u>10.09 %</u>

\* Must be plant in service at the end of the test year or at some mutually agreed upon date thereafter but before the date of hearing.

Westfield Gas Corporation  
Westfield, INDIANA  
**WEIGHTED COST OF CAPITAL**  
**BASED ON TEST YEAR**

**A. CALCULATION OF POST-1970 ITC RATE**

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	36.73	12.00	4.41
Long-term debt -Mortgage	\$ 32,447	18.33 %	10.00 %	1.83 %
Preferred equity	-0-	-	-	-
Common equity	79,524	44.94	13.00	5.84
<b>Totals</b>	<b>\$ 176,971</b>	<b>100.00 %</b>		<b>12.08 %</b>

**B. CAPITAL STRUCTURE-FOR PRESENTATION**

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	27.81	12.00	3.34
Long-term debt -Mortgage	\$ 32,447	13.88 %	10.00 %	1.39 %
Preferred equity	-0-	-0-	-0-	-0-
Post-1970 ITC	9,196	3.93	12.08	.47
Common equity	79,524	34.02	13.00	4.42
Deferred taxes	26,043	11.14	-0-	-0-
Customer deposits	21,552	9.22	6.00	.55
<b>Totals</b>	<b>\$ 233,762</b>	<b>100.00 %</b>		<b>10.17 %</b>

**C. CALCULATION OF SYNCHRONIZED INTEREST**

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	28.94	12.00	3.47
Long-term debt -Mortgage	\$ 32,447	14.45 %	10.00 %	1.45 %
Preferred equity	-0-	-0-	-0-	-0-
Common equity	79,524	35.41	13.00	4.60
Deferred taxes	26,043	11.60	-0-	-0-
Customer deposits	21,552	9.60	6.00	.58
<b>Totals</b>	<b>\$ 224,566</b>	<b>100.00 %</b>		<b>10.10 %</b>

Rate Base	\$ 470,945
Weighted cost debt	X 4.92 %
Synchronized interest	\$ 23,170

**NOTE:** Use total weighted cost rate found in "A" to be shown as the cost rate in "B" line 3.  
Apply the total weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return On Original Cost" page to find the synchronized interest to use for tax calculations.

Westfield Gas Corporation  
Westfield, INDIANA  
WEIGHTED COST OF CAPITAL  
PRO-FORMA PRESENT RATES

A. CALCULATION OF POST-1970 ITC RATE

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	36.73	12.00	4.41
Long-term debt -Mortgage	\$ 32,447	18.33 %	10.00 %	1.83 %
Preferred equity	-0-	-	-	-
Common equity	79,524	44.94	13.00	5.84
Totals	\$ 176,971	100.00 %		12.08 %

B. CAPITAL STRUCTURE-FOR PRESENTATION

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	27.81	12.00	3.34
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Preferred equity	-0-	-	-	-
Post-1970 ITC	9,196	3.93	12.08	.47
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Deferred taxes	26,043	11.14	-0-	-0-
Customer deposits	21,552	9.22	6.00	.55
Totals	\$ 233,762	100.00 %		10.17 %

C. CALCULATION OF SYNCHRONIZED INTEREST

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	28.94	12.00	3.47
Long-term debt -Mortgage	\$ 32,447	14.45 %	10.00 %	1.45 %
Preferred equity	-0-	-	-	-
Common equity	79,524	35.41	13.00	4.60
Deferred taxes	26,043	11.60	-0-	-0-
Customer deposits	21,552	9.60	6.00	.58
Totals	\$ 224,566	100.00 %		10.10 %

Rate Base  
 Weighted cost debt  
 Synchronized interest

\$ 470,945  
 X 4.92 %  
 \$ 23,170

NOTE: Use total weighted cost rate found in "A" to be shown as the cost rate in "B" line 3.  
 Apply the total weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return On Original Cost" page to find the synchronized interest to use for tax calculations.

Westfield Gas Corporation  
Westfield, INDIANA  
**WEIGHTED COST OF CAPITAL**  
PRO-FORMA PROPOSED RATES

A. CALCULATION OF POST-1970 ITC RATE

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	36.73	12.00	4.41
Long-term debt -Mortgage	\$ 32,447	18.33 %	10.00 %	1.83 %
Preferred equity	-0-	-	-	-
Common equity	79,524	44.94	13.00	5.84
<b>Totals</b>	<b>\$ 176,971</b>	<b>100.00 %</b>		<b>12.08 %</b>

B. CAPITAL STRUCTURE-FOR PRESENTATION

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	27.81	12.00	3.34
Long-term debt -Mortgage	\$ 32,447	13.88 %	10.00 %	1.39 %
Preferred equity	-0-	-0-	-0-	-0-
Post-1970 ITC	9,196	3.93	12.08	.47
Common equity	79,524	34.02	13.00	4.42
Deferred taxes	26,043	11.14	-0-	-0-
Customer deposits	21,552	9.22	6.00	.55
<b>Totals</b>	<b>\$ 233,762</b>	<b>100.00 %</b>		<b>10.17 %</b>

C. CALCULATION OF SYNCHRONIZED INTEREST

Type of Capital	Amount	Percent of Capital Structure	Cost	Weighted Cost
Long term debt-USB	65,000	28.94	12.00	3.47
Long-term debt -Mortgage	\$ 32,447	14.45 %	10.00 %	1.45 %
Preferred equity	-0-	-0-	-0-	-0-
Common equity	79,524	35.41	13.00	4.60
Deferred taxes	26,043	11.60	-0-	-0-
Customer deposits	21,552	9.60	6.00	.58
<b>Totals</b>	<b>\$ 224,566</b>	<b>100.00 %</b>		<b>10.10 %</b>

Rate Base  
 Weighted cost debt  
 Synchronized interest

\$ 470,945  
 X 4.92 %  
 \$ 23,170

**NOTE:** Use total weighted cost rate found in "A" to be shown as the cost rate in "B" line 3.  
 Apply the total weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return On Original Cost" page to find the synchronized interest to use for tax calculations.

Westfield Gas Corporation  
Westfield, INDIANA  
**WEIGHTED COST OF CAPITAL**  
**BASED ON ECONOMICS AND FINANCE RECOMMENDED RATE**

(Not Applicable)

A. CALCULATION OF POST-1970 ITC RATE

<u>Type of Capital</u>	<u>Amount</u>	<u>Percent of Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long-term debt	\$ _____	_____ %	_____ %	_____ %
Preferred equity	_____	_____	_____	_____
Common equity	_____	_____	_____	_____
<b>Totals</b>	<b>\$ _____</b>	<b>_____ %</b>		<b>_____ %</b>

B. CAPITAL STRUCTURE-FOR PRESENTATION

<u>Type of Capital</u>	<u>Amount</u>	<u>Percent of Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long-term debt	\$ _____	_____ %	_____ %	_____ %
Preferred equity	_____	_____	_____	_____
Post-1970 ITC	_____	_____	_____	_____
Common equity	_____	_____	_____	_____
Deferred taxes	_____	_____	_____	_____
Customer deposits	_____	_____	_____	_____
<b>Totals</b>	<b>\$ _____</b>	<b>_____ %</b>		<b>_____ %</b>

C. CALCULATION OF SYNCHRONIZED INTEREST

<u>Type of Capital</u>	<u>Amount</u>	<u>Percent of Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Long-term debt	\$ _____	_____ %	_____ %	_____ %
Preferred equity	_____	_____	_____	_____
Common equity	_____	_____	_____	_____
Deferred taxes	_____	_____	_____	_____
Customer deposits	_____	_____	_____	_____
<b>Totals</b>	<b>\$ _____</b>	<b>_____ %</b>		<b>_____ %</b>

Rate Base	\$ _____
Weighted cost debt	X _____ %
Synchronized interest	\$ _____

**NOTE:** Use total weighted cost rate found in "A" to be shown as the cost rate in "B" line 3.  
Apply the total weighted cost rate in "C" times rate base previously determined on line 6 of the "Rate of Return On Original Cost" page to find the synchronized interest to use for tax calculations.

westfield Gas Corporation  
Westfield, INDIANA  
REVENUE REQUIREMENT

LINE  
NO.

1	Total rate base	\$ <u>470,945</u> _
2	Total weighted cost of capital	_____ x 10.17%
3	Pro-Forma Net Operating Income	\$ <u>47,895</u> _
4	Less: Pro-forma net operating income (present rates) (Page 18, column C, line 21)	_____ 47,539
5	Difference	\$ <u>    356</u> _
6	Revenue conversion factor (1)	_____ 1.232
7	Revenue Deficit (Excess)	\$ <u>    439</u>

- (1) This figure is derived by dividing the amount of revenue increase shown on Page 18, column D, by the net operating income it produces, page 18, column D, line 21. Generally it is approximately 2.0, depending on the federal tax rate.

JUN 9 1966

GENERAL INSTRUCTIONS

The following forms have been developed by the Public Service Commission of Indiana Engineering Department, Gas Section. The purpose of these forms is to provide the Engineering Staff with the necessary general information required in the processing of a Small Gas Utility rate case.

The information provided on the completed forms should reflect the test year, or otherwise requested, data. It is in the best interest of all parties involved that the information provided be as complete and accurate as possible.

JUN 9 1985

GENERAL INFORMATION

- A. 1. Name & Address  
of utility: Westfield Gas Corporation  
606 Park Street  
P.O. Box 317  
Westfield, Indiana 46074
2. Telephone No. 317-896-2581
3. Contact Person Robert Kriegbaum
4. Last Rate Case:  
a.) Cause No 38168  
b.) Filing Date September 30, 1986  
c.) Approval Date April 22, 1987  
d.) Revenue Level  
Requested \_\_\_\_\_  
e.) Revenue Level  
Granted \$634,094
5. Gas Supplied by Panhandle Eastern
6. Number of employees 11 Employees
- B. Service Area
1. What towns and counties are served?  
a.) Westfield - Hamilton County
2. How many customers are served? As of September 30, 1988
- |                 |            |
|-----------------|------------|
| a.) residential | <u>630</u> |
| b.) commercial  | <u>90</u>  |
| c.) industrial  | <u>1</u>   |
| Total           | <u>721</u> |
3. How old is the system? Approximately 52 years

JUN 9 1986

C. Unaccounted for Gas (UFG)

What is the percentage of UFG for the last 5 years?

<u>Year</u>	<u>UFG%</u>
1984	3.00
1985	2.80
1986	1.36
1987	.47
1988	2.61

UFG

What efforts are being made to control UFG?

1. Replace cast iron gas main
2. \_\_\_\_\_
3. \_\_\_\_\_

D. Weather Adjustment to Sales

1. Is petitioner proposing weather adjustment of sales?

Yes     X    

No \_\_\_\_\_

2. If the answer is yes in (1) above:

a.) What weather station was used?

Whitestown

b.) Provide all workpapers supporting the weather adjustment.

E. Rate base

1. What is the value & breakdown of Materials and Supplies?

Meters, fittings and pipes \$2,967

2. What is the value and Breakdown of transportation accounts that are carried on the books?

None carried on books

JUN 9 1988

A. Please provide an overview of the Utility's meter testing program.

Meter testing is performed by Utility Maintenance and Supply Corporation. Our goal is to change 80 meters per year until we can remove all meters that are 10 years old. We have removed, tested, and replaced 221 meters since 1985. We will utilize the sample methodology recommended by the Rules and Regulations for public utilities.

B. Number of employees used. 3\* In-House or Contracted? Contracted  
\* remove meters

C. Total number of meters on system. 756

1.) Number of residential meters. 653

2.) Number of commercial and industrial meters. 103

a.) Who tests the commercial and industrial meters? Utility Maintenance & Supply Corporation/Measurement Services/J.B. Rombach, Inc.

b.) Cost per commercial and industrial meter test. \_\_\_\_\_  
AL 5000 \$170.00 Rockwell 750 \$122.00  
AL 2300 \$138.00

D. If the Utility is using sampling (e.g. Military Standard 414 or 105D) for meter testing, please provide copies of the sampling tests for the last two years.

E. For the past five (5) years, please provide the number of residential meters tested and the number of those tested that were rejected. Also provide the total cost of testing.

<u>Year</u>	<u>Tested</u>	<u>Rejected</u>	<u>Cost/Meter</u>	<u>Total Cost</u>
1985-1988	221			

JUN 9 1988

- F. For the next two (2) years please provide the number of residential meters scheduled to be tested and the total cost of testing.

Year	Number to be Tested	Cost/Meter	Total Cost
1989	80	\$18.40*	\$1,472.00
1990	80	\$18.40	\$1,472.00

\* Based upon invoices received on 12/29/88 and 12/13/89

- G. If the Utility has its own testing equipment please attach copies of the current prover's certificate(s).

#### Extensions and Replacements \*

- A. For the past two and one half (2 1/2) years please attach capital improvement expenditures by account number on an annual basis as well as the individual projects completed and their associated costs. This should be separated into transmission, distribution system and general plant extensions and replacements.
- B. Please attach the Utility's future work plan that includes scheduled capital improvement expenditures by account number on an annual basis as well as the individual projects scheduled and their estimated costs. This should be separated into transmission, distribution system and general plant extensions and replacements.
- C. For capital improvement expenditures, what is the approximate ratio of projects funded through rates to projects funded through debt?

\* NOT APPLICABLE TO INVESTOR OWNED UTILITIES

Please provide the present and proposed depreciation rates by plant account number. Please explain the reasoning for any changes from the current rates to the proposed rates.

Account #	Description	Current Rate	Proposed Rate
305	Structures & improvements	2.83%	3.00%
311	L.P. gas equipment	2.83	3.00
375	Structures & improvements	2.83	3.00
376	Mains	2.83	3.00
380	Services	2.83	3.00
381	Meters	2.83	3.00
383	House regulators	2.83	3.00
390	Structures & improvements	2.83	3.00
391	Office furniture & equipment	2.83	10.00
394	Tools, shop & garage equipment	2.83	10.00
398	Miscellaneous equipment	2.83	10.00

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Explanation for Changes:

To recover the cost over a more accurate useful life.

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JUN 3 1978

- A. When was the last time a Cost of Service Study was performed for the Utility? Unknown
- B. Who performed the study in (1) above. Unknown
- C. Has a Cost of Service Study been prepared for this proceeding?  
Yes
- D. If the answer to C. above is yes, please provide:  
1.) The Cost of Service Study and all work papers supporting the Cost of Service Study;  
2.) An explanation as to how subsidy/excess revenues are treated.
- E. If any rate design changes are made, e.g. changes in rate blocks, etc., please provide a copy of the bill frequency analysis used to arrive at the new design.

**Tariff Administration**

- A. Provide all rates in tariff format, using a separate sheet to identify GCAs and non-recurring charges.

NOTE: These tariffs will be for the use of the Engineering Department. A set of tariffs, in duplicate, will need to be filed at a later date pursuant to a Commission Order.

- B. If any changes are proposed for non-recurring charges, please provide all workpapers and cost information supporting the proposed change.

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
SUBSIDY/EXCESS CALCULATION

<u>LINE NO.</u>	<u>Allocated Rate Base</u> Col. A	<u>Pro-Forma Revenues</u> Col. B	<u>NOI at Average R o R</u> Col. C	<u>NOI (Actual)</u> Col. D	<u>Difference Col. 3 - Col. 4</u> Col. E	<u>Times: Revenue Conversion Factor (\$1.232)</u> Col. F	<u>Gross Revenues at Equal R o R</u> Col. G	<u>(Subsidy) Excess</u> Col. H	<u>50% Reduction</u> Col. I	<u>Remaining (Subsidy) Excess</u> Col. J
1 Residential - Domestic	\$ 4,928	\$ 1,930	\$ 497	\$ (2,066)	\$ 2,563	\$ 3,158	\$ 5,088	\$ (3,158)	\$ 1,579	\$ (1,579)
2 Residential - Space Htg.	323,323	477,695	32,640	3,980	28,660	35,309	513,004	(35,309)	17,655	(17,654)
3 Commercial	106,400	233,906	10,740	38,175	(27,435)	(33,800)	200,106	33,800	(16,900)	16,900
4 Public Authority	3,531	7,237	356	990	(634)	(781)	6,456	781	(391)	390
5 Grain Drying	9,384	2,647	947	(3,991)	4,938	6,084	8,731	(6,084)	3,042	(3,042)
6 Industrial	5,823	43,711	588	8,990	(8,402)	(10,351)	33,360	10,351	(5,176)	5,175
7 Interruptible	<u>17,556</u>	<u>40,747</u>	<u>1,771</u>	<u>1,461</u>	<u>310</u>	<u>381</u>	<u>41,128</u>	<u>(381)</u>	<u>191</u>	<u>(190)</u>
8 Total	<u>\$470,945</u>	<u>\$807,873</u>	<u>\$ 47,539</u>	<u>\$ 47,539</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$807,873</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
PRO-FORMA NET OPERATING INCOME STATEMENT  
BEFORE SUBSIDY/EXCESS ADJUSTMENT

<u>LINE NO.</u>	<u>Total Utility</u> Col. A	<u>Residential -Domestic</u> Col. B	<u>Residential -Space Htg.</u> Col. C	<u>Commercial</u> Col. D	<u>Public Authority</u> Col. E	<u>Grain Drying</u> Col. F	<u>Industrial</u> Col. G	<u>Interruptible</u> Col. H	
<u>PRO-FORMA OPERATING REVENUES</u>									
1	Gas Sales	\$ 803,855	\$ 1,930	\$473,677	\$233,906	\$ 7,237	\$ 2,647	\$ 43,711	\$ 40,747
2	Other	4,018		4,018					
3	Total Operating Revenues	<u>\$807,873</u>	<u>\$ 1,930</u>	<u>\$477,695</u>	<u>\$233,906</u>	<u>\$ 7,237</u>	<u>\$ 2,647</u>	<u>\$ 43,711</u>	<u>\$ 40,747</u>
<u>PRO-FORMA OPERATING EXPENSES</u>									
4	Purchased gas expense	\$499,614	\$ 929	\$280,299	\$151,053	\$ 4,561	\$ 1,734	\$ 29,397	\$ 31,641
5	Other operation & maintenance	202,288	3,087	160,148	25,185	1,103	5,018	2,254	5,493
6	Depreciation expense	21,312	217	14,385	4,986	160	447	284	833
7	Payroll taxes	8,921	144	7,169	1,079	49	192	82	206
8	Property taxes	12,411	126	8,465	2,868	95	239	152	466
9	Gross receipts taxes	9,682	23	5,705	2,817	87	32	527	491
10	State income taxes	1,930	(122)	(266)	1,960	49	(236)	490	55
11	Federal income taxes	4,176	(408)	(2,190)	5,783	143	(788)	1,535	101
12	Total Operating Expenses	<u>\$760,334</u>	<u>\$ 3,996</u>	<u>\$473,715</u>	<u>\$195,731</u>	<u>\$ 6,247</u>	<u>\$ 6,638</u>	<u>\$ 34,721</u>	<u>\$ 39,286</u>
13	Net Operating Income	<u>\$ 47,539</u>	<u>\$ (2,066)</u>	<u>\$ 3,980</u>	<u>\$ 38,175</u>	<u>\$ 990</u>	<u>\$ (3,991)</u>	<u>\$ 8,990</u>	<u>\$ 1,461</u>
14	ORIGINAL COST RATE BASE	<u>\$470,945</u>	<u>\$ 4,928</u>	<u>\$323,323</u>	<u>\$106,400</u>	<u>\$ 3,531</u>	<u>\$ 9,384</u>	<u>\$ 5,823</u>	<u>\$ 17,556</u>
15	RETURN ON RATE BASE	<u>10.09%</u>	<u>(41.92)%</u>	<u>1.23%</u>	<u>35.88%</u>	<u>28.04%</u>	<u>(42.53)%</u>	<u>154.39%</u>	<u>8.32%</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
ORIGINAL COST RATE BASE

<u>LINE</u> <u>NO.</u>	<u>Total</u> <u>Utility</u> Col. A	<u>Residential</u> <u>-Domestic</u> Col. B	<u>Residential</u> <u>-Space Htg.</u> Col. C	<u>Commercial</u> Col. D	<u>Public</u> <u>Authority</u> Col. E	<u>Grain</u> <u>Drying</u> Col. F	<u>Industrial</u> Col. G	<u>Interruptible</u> Col. H
1	NET UTILITY PLANT IN SERVICE \$445,659	\$ 4,542	\$303,305	\$103,252	\$ 3,393	\$ 8,757	\$ 5,541	\$16,869
2	Working Capital (O & M/8) 25,286	386	20,018	3,148	138	627	282	687
3	Total Depreciated Rate Base <u>\$470,945</u>	<u>\$ 4,928</u>	<u>\$323,323</u>	<u>\$106,400</u>	<u>\$ 3,531</u>	<u>9,384</u>	<u>\$ 5,823</u>	<u>\$17,556</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
SUMMARY OF ALLOCATION FACTORS

<u>ALLOCATION</u> <u>FACTOR NO.</u>		<u>Total</u> <u>Utility</u> Col. A	<u>Residential</u> <u>-Domestic</u> Col. B	<u>Residential</u> <u>-Space Htg.</u> Col. C	<u>Commercial</u> Col. D	<u>Public</u> <u>Authority</u> Col. E	<u>Grain</u> <u>Drying</u> Col. F	<u>Industrial</u> Col. G	<u>Interruptible</u> Col. H
1	<u>PEAK MONTH DEMAND</u>								
	Amount	213,274	296	122,247	66,761	2,536	10	5,689	15,735
	Percentage	100.000%	.139%	57.319%	31.303%	1.189%	.005%	2.667%	7.378%
2	<u>PEAK MONTH DEMAND</u> (Less Farm Taps/50% of interruptible)								
	Amount	190,703	296	121,997	57,996	2,536	10	-0-	7,868
	Percentage	100.000%	.155%	63.972%	30.412%	1.330%	.005%	.0%	4.126%
3	<u>PRO-FORMA THERM SALES</u>								
	Amount	1,160,144	2,161	650,869	350,764	10,587	4,025	68,266	73,472
	Percentage	100.000%	.186%	56.103%	30.234%	.913%	.347%	5.884%	6.333%
4	<u>METER/HOUSE REGULATORS</u>								
	Percentage	100.000%	.867%	42.675%	40.819%	.386%	4.387%	4.075%	6.791%
5	<u>SERVICES</u>								
	Percentage	100.000%	1.533%	73.582%	10.019%	.460%	6.072%	2.499%	5.835%
6	<u>PRO-FORMA NUMBER OF</u> <u>BILLS ISSUED</u>								
	Amount	8,971	160	7,681	1,046	48	12	12	12
	Percentage	100.000%	1.783%	85.620%	11.660%	.535%	.134%	.134%	.134%
7	<u>PRO-FORMA NUMBER OF</u> <u>BILLS ISSUED (Less Farm Taps)</u>								
	Amount	8,843	160	7,671	940	48	12	-0-	12
	Percentage	100.000%	1.809%	86.746%	10.630%	.543%	.136%	-0-	.136%

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
GROSS UTILITY PLANT AND  
MATERIALS & SUPPLIES

<u>LINE NO.</u>		<u>Allocation Factor</u> Col. A	<u>Total System</u> Col. B	<u>Residential -Domestic</u> Col. C	<u>Residential -Space Htg.</u> Col. D	<u>Commercial</u> Col. E	<u>Public Authority</u> Col. F	<u>Grain Drying</u> Col. G	<u>Industrial</u> Col. H	<u>Interruptible</u> Col. I
<u>GROSS UTILITY PLANT IN SERVICE AND MATERIALS &amp; SUPPLIES</u>										
<u>PRODUCTION PLANT</u>										
1	Land & land rights	2	\$ 875	\$ 1	\$ 560	266	\$ 12	\$ -0-	\$ -0-	\$ 36
2	LP gas equipment	2	<u>34,671</u>	<u>54</u>	<u>22,179</u>	<u>10,544</u>	<u>461</u>	<u>2</u>	<u>-0-</u>	<u>1,431</u>
3	Gross Production Plant		<u>\$ 35,546</u>	<u>\$ 55</u>	<u>\$ 22,739</u>	<u>\$ 10,810</u>	<u>\$ 473</u>	<u>\$ 2</u>	<u>\$ -0-</u>	<u>\$ 1,467</u>
<u>DISTRIBUTION PLANT</u>										
4	Land & land rights		\$ 30							
5	Structures & improvements Customer(50%)		166							
6	Mains		<u>191,769</u>							
7	Customer-Related	7	<u>\$191,965</u>	<u>\$ 3,473</u>	<u>\$166,522</u>	<u>\$ 20,406</u>	<u>\$ 1,042</u>	<u>\$ 261</u>	<u>\$ -0-</u>	<u>\$ 261</u>
8	Land & land rights		\$ 30							
9	Structures & improvements Demand (50%)		166							
10	Mains		<u>191,769</u>							
11	Demand-Related	2	<u>\$191,965</u>	<u>\$ 298</u>	<u>\$122,804</u>	<u>\$ 58,380</u>	<u>\$ 2,553</u>	<u>\$ 10</u>	<u>\$ -0-</u>	<u>\$ 7,920</u>
12	Services	5	\$127,872	\$ 1,960	\$ 94,091	12,813	\$ 588	\$ 7,763	\$ 3,195	\$ 7,462
13	Meters	4	134,734	1,168	57,498	54,997	520	5,911	5,490	9,150
14	House Regulators	4	<u>13,307</u>	<u>115</u>	<u>5,679</u>	<u>5,432</u>	<u>51</u>	<u>584</u>	<u>542</u>	<u>904</u>
			<u>\$275,913</u>	<u>\$ 3,243</u>	<u>\$157,268</u>	<u>\$ 73,242</u>	<u>\$ 1,159</u>	<u>\$14,258</u>	<u>\$ 9,227</u>	<u>\$17,516</u>
15	GROSS UTILITY PLANT IN SERVICE AND MATERIALS & SUPPLIES		<u>\$695,389</u>	<u>\$ 7,069</u>	<u>\$469,333</u>	<u>\$162,838</u>	<u>\$ 5,227</u>	<u>\$14,531</u>	<u>\$ 9,227</u>	<u>\$27,164</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
GROSS UTILITY PLANT IN SERVICE  
ALLOCATION-MATERIALS AND SUPPLIES

<u>LINE</u> <u>NO.</u>		<u>Utility</u> <u>Plant (A)</u> Col. A	<u>Materials</u> <u>&amp; Supplies</u> Col. B	<u>Utility Plant</u> <u>&amp; Materials</u> Col. C
<u>PRODUCTION PLANT</u>				
1	Land & land rights	\$ 875		\$ 875
2	Liquefied petroleum equipment	<u>34,671</u>		<u>34,671</u>
3	Total Production Plant	<u>\$ 35,546</u>		<u>\$ 35,546</u>
<u>DISTRIBUTION PLANT</u>				
4	Land & land rights	\$ 60	\$ -0-	\$ 60
5	Structures & improvements	331	1	332
6	Mains	381,813	1,725	383,538
7	Services	127,297	575	127,872
8	Meters	134,128	606	134,734
9	House regulators	<u>13,247</u>	<u>60</u>	<u>13,307</u>
10	Total Distribution Plant	<u>\$656,876</u>	<u>\$ 2,967</u>	<u>\$659,843</u>
11	Total Utility Plant in Service	<u>\$692,422</u>	<u>\$ 2,967</u>	<u>\$695,389</u>

(A) Includes allocation of intangible and general plant.

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
GROSS UTILITY PLANT IN SERVICE  
ALLOCATION-INTANGIBLE AND GENERAL PLANT

<u>LINE NO.</u>	<u>As of 9-30-88 Col. A</u>	<u>Intangible Plant Col. B</u>	<u>Sub-Total Col. C</u>	<u>General Plant Col. D</u>	<u>Total Col. E</u>
<u>PRODUCTION PLANT</u>					
1	\$ 854	\$ 21	\$ 875	\$ -0-	\$ 875
2	33,854	817	34,671	-0-	34,671
3	<u>\$ 34,708</u>	<u>\$ 838</u>	<u>\$ 35,546</u>	<u>\$ -0-</u>	<u>\$ 35,546</u>
<u>DISTRIBUTION PLANT</u>					
4	\$ 50	\$ 1	\$ 51	\$ 9	\$ 60
5	275	7	282	49	331
6	317,518	7,668	325,186	56,627	381,813
7	105,861	2,556	108,417	18,880	127,297
8	111,542	2,693	114,235	19,893	134,128
9	11,016	266	11,282	1,965	13,247
10	<u>\$ 546,262</u>	<u>\$ 13,191</u>	<u>\$ 559,453</u>	<u>\$ 97,423</u>	<u>\$ 656,876</u>
<u>GENERAL PLANT</u>					
11	\$ 15,106	\$ 365	\$ 15,471	\$ (15,471)	\$ -0-
12	58,465	1,412	59,877	(59,877)	-0-
13	8,300	200	8,500	(8,500)	-0-
14	9,566	231	9,797	(9,797)	-0-
15	3,689	89	3,778	(3,778)	-0-
16	<u>\$ 95,126</u>	<u>\$ 2,297</u>	<u>\$ 97,423</u>	<u>\$ (97,423)</u>	<u>\$ -0-</u>
<u>INTANGIBLE PLANT</u>					
17	\$ 2,712	\$ (2,712)	\$ -0-		
18	13,614	(13,614)	-0-		
19	<u>\$ 16,326</u>	<u>\$ (16,326)</u>	<u>\$ -0-</u>		
20	<u>\$ 692,422</u>	<u>\$ -0-</u>	<u>\$ 692,422</u>	<u>\$ -0-</u>	<u>\$ 692,422</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
ACCUMULATED PROVISION FOR DEPRECIATION

LINE NO.	Allocation Factor Col. A	Total System Col. B	Residential - Domestic Col. C	Residential - Space Htg. Col. D	Commercial Col. E	Public Authority Col. F	Grain Drying Col. G	Industrial Col. H	Interruptible Col. I
<b>ACCUMULATED PROVISION FOR DEPRECIATION</b>									
<b>PRODUCTION PLANT</b>									
1		\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
2		(16,419)	(25)	(10,505)	(4,993)	(218)	(1)	-0-	(677)
3		\$ (16,419)	\$ (25)	\$ (10,505)	\$ (4,993)	\$ (218)	\$ (1)	\$ -0-	\$ (677)
<b>DISTRIBUTION PLANT</b>									
4		-0-							
5		(92)							
6		(61,510)							
7		\$ (61,602)	\$ (1,114)	\$ (53,438)	\$ (6,548)	\$ (334)	\$ (84)	\$ -0-	\$ (84)
8		-0-							
9		(93)							
10		(61,509)							
11		\$ (61,602)	\$ (95)	\$ (39,410)	\$ (18,733)	\$ (819)	\$ (3)	\$ -0-	\$ (2,542)
12		\$ (50,753)	\$ (778)	\$ (37,346)	\$ (5,085)	\$ (233)	\$ (3,082)	\$ (1,268)	\$ (2,961)
13		(54,537)	(473)	(23,273)	(22,261)	(211)	(2,393)	(2,222)	(3,704)
14		(4,817)	(42)	(2,056)	(1,966)	(19)	(211)	(196)	(327)
		\$ (110,107)	\$ (1,293)	\$ (62,675)	\$ (29,312)	\$ (463)	\$ (5,686)	\$ (3,686)	\$ (6,992)
15		\$ (249,730)	\$ (2,527)	\$ (166,028)	\$ (59,586)	\$ (1,834)	\$ (5,774)	\$ (3,686)	\$ (10,295)

WESTFIELD GAS CORPORATION  
Westfield, Indiana  
ACCUMULATED PROVISION FOR DEPRECIATION  
ALLOCATION OF GENERAL PLANT

<u>LINE NO.</u>	<u>As of 9-30-88 Col. A</u>	<u>Allocation- General Plant Col. B</u>	<u>Total Col. C</u>
<u>PRODUCTION PLANT</u>			
1	\$ -0-	\$ -0-	\$ -0-
2	Liquefied petroleum gas equipment (16,419)	-0-	(16,419)
3	Total Production Plant	\$ -0-	\$ (16,419)
<u>DISTRIBUTION PLANT</u>			
4	\$ -0-	\$ -0-	\$ -0-
5	Structures & improvements (173)	(12)	(185)
6	Mains (109,233)	(13,786)	(123,019)
7	Services (46,157)	(4,596)	(50,753)
8	Meters (49,694)	(4,843)	(54,537)
9	House regulators (4,339)	(478)	(4,817)
10	Total Distribution Plant	\$ (23,715)	\$ (233,311)
<u>GENERAL PLANT</u>			
11	\$ -0-		\$ -0-
12	Structures & improvements (18,569)	\$ 18,569	-0-
13	Other furniture & equipment (1,678)	1,678	-0-
14	Tools, shop & garage equipment (2,734)	2,734	-0-
15	Miscellaneous general plant (734)	734	-0-
16	Total General Plant	\$ 23,715	\$ -0-
<u>INTANGIBLE PLANT</u>			
17	\$ -0-	\$ -0-	\$ -0-
18	Miscellaneous intangible plant -0-	-0-	-0-
19	Total Intangible Plant	\$ -0-	\$ -0-
20	Total Accumulated Provision for Depreciation	\$ -0-	\$ (249,730)

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
NET UTILITY PLANT IN SERVICE  
AND MATERIALS & SUPPLIES

<u>LINE NO.</u>	<u>Total System</u> Col. A	<u>Residential -Domestic</u> Col. B	<u>Residential -Space Htg.</u> Col. C	<u>Commercial</u> Col. D	<u>Public Authority</u> Col. E	<u>Grain Drying</u> Col. F	<u>Industrial</u> Col. G	<u>Interruptible</u> Col. H
<u>NET UTILITY PLANT IN SERVICE AND MATERIALS &amp; SUPPLIES</u>								
<u>PRODUCTION PLANT</u>								
1	Land & land rights	\$ 875	\$ 1	\$ 560	\$ 266	\$ 12	\$ -0-	\$ 36
2	Liquefied petroleum gas equip.	<u>18,252</u>	<u>29</u>	<u>11,674</u>	<u>5,551</u>	<u>243</u>	<u>-0-</u>	<u>754</u>
3	Total Production Plant	<u>\$ 19,127</u>	<u>\$ 30</u>	<u>\$ 12,234</u>	<u>\$ 5,817</u>	<u>\$ 255</u>	<u>\$ -0-</u>	<u>\$ 790</u>
<u>DISTRIBUTION PLANT</u>								
4	Land & land rights							
5	Structures & improvements							
6	Mains							
7	Customer Related (50%)	<u>\$130,363</u>	<u>\$ 2,359</u>	<u>\$113,084</u>	<u>\$ 13,858</u>	<u>\$ 708</u>	<u>\$ -0-</u>	<u>\$ 177</u>
8	Land & land rights							
9	Structures & improvements							
10	Mains							
11	Demand-Related (50%)	<u>\$130,363</u>	<u>\$ 203</u>	<u>\$ 83,394</u>	<u>\$ 39,647</u>	<u>\$ 1,734</u>	<u>\$ -0-</u>	<u>\$ 5,378</u>
12	Services	\$ 77,119	\$ 1,182	\$ 56,745	\$ 7,728	\$ 355	\$ 4,681	\$ 4,501
13	Meters	80,197	695	34,225	32,736	309	3,518	5,446
14	House regulators	<u>8,490</u>	<u>73</u>	<u>3,623</u>	<u>3,466</u>	<u>32</u>	<u>373</u>	<u>577</u>
		<u>\$165,806</u>	<u>\$ 1,950</u>	<u>\$ 94,593</u>	<u>\$ 43,930</u>	<u>\$ 696</u>	<u>\$ 8,572</u>	<u>\$ 10,524</u>
15	Total Net Utility Plant in Service and Materials & Supplies	<u>\$445,659</u>	<u>\$ 4,542</u>	<u>\$303,305</u>	<u>\$103,252</u>	<u>\$ 3,393</u>	<u>\$ 8,757</u>	<u>\$ 16,869</u>

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
ALLOCATION OF SALARIES AND  
ADMINISTRATIVE & GENERAL EXPENSES

<u>LINE NO.</u>	<u>Pro-forma Expenses</u> Col. A	<u>Allocate Salaries</u> Col. B	<u>Sub-total</u> Col. C	<u>Allocate A &amp; G</u> Col. D	<u>Pro-forma Operation &amp; Maintenance</u> Col. E
<u>PURCHASED GAS EXPENSE</u>					
1	Natural gas purchased	\$499,614	\$499,614	\$ -0-	\$499,614
2	Total Purchased Gas Expense	\$499,614	\$499,614	\$ -0-	\$499,614
<u>DISTRIBUTION EXPENSE</u>					
3	Labor	\$ 75,062	\$(40,042)	\$ 35,544	\$ 70,564
4	Vehicles	9,815	9,815	9,962	19,777
5	Miscellaneous	6,892	6,892	6,995	13,887
6	Maintenance of meters	1,472	1,472	1,494	2,966
	Total Distribution Expenses	\$ 93,241	\$(40,042)	\$ 53,995	\$107,194
<u>CUSTOMER ACCOUNTS EXPENSES</u>					
8	Labor		\$ 41,671	\$ 42,295	\$ 83,966
9	Meter reading expenses	\$ 2,540	2,540	2,578	5,118
10	Uncollectible accounts	2,045	2,045	2,076	4,121
11	Total Customer Accounts Expenses	\$ 4,585	\$ 41,671	\$ 46,949	\$ 93,205
12	<u>CUSTOMER SERVICES EXPENSES</u>	\$ 404	\$ 404	\$ 410	\$ 814
<u>ADMINISTRATIVE &amp; GENERAL EXPENSES</u>					
13	Salaries-Administrative	\$ 28,044	\$ 18,036	\$ (46,080)	\$ -0-
14	Salaries-Office	19,665	(19,665)	-0-	-0-
15	Office supplies & expenses	4,390	4,390	(4,390)	-0-
16	Outside services	5,923	5,923	(5,923)	-0-
17	Legal & professional	10,806	10,806	(10,806)	-0-
18	Property insurance	14,088	14,088	(14,088)	-0-

WESTFIELD GAS CORPORATION  
WESTFIELD, INDIANA  
ALLOCATION OF SALARIES AND  
ADMINISTRATIVE & GENERAL EXPENSES

<u>LINE</u> <u>NO.</u>		<u>Pro-forma</u> <u>Expenses</u> Col. A	<u>Allocate</u> <u>Salaries</u> Col. B	<u>Sub-total</u> Col. C	<u>Allocate</u> <u>A &amp; G</u> Col. D	<u>Pro-forma</u> <u>Operation &amp;</u> <u>Maintenance</u> Col. E
19	Health insurance	\$ 8,004		\$ 8,004	\$ (8,004)	\$ -0-
20	Employee pensions & benefits	2,400		2,400	(2,400)	-0-
21	Regulatory commission expense	1,075		1,075		1,075
22	Utilities	4,172		4,172	(4,172)	-0-
23	Lease	1,064		1,064	(1,064)	-0-
24	Miscellaneous	<u>4,427</u>		<u>4,427</u>	<u>(4,427)</u>	<u>-0-</u>
	Total Administrative & General Expenses	<u>\$104,058</u>	<u>\$ (1,629)</u>	<u>\$102,429</u>	<u>\$(101,354)</u>	<u>\$ 1,075</u>
25						
26	Total Operation & Maintenance	<u>\$701,902</u>	<u>\$ -0-</u>	<u>\$701,902</u>	<u>\$ -0-</u>	<u>\$701,902</u>

WESTFIELD GAS CORPORATION  
Westfield, Indiana  
RESIDENTIAL SERVICE (RS)

	<u>Pro-forma</u> <u>Revenues</u> <u>before 50%</u> <u>Reduction</u>	<u>Less: 50%</u> <u>Reduction</u> <u>of Excess</u> <u>(Subsidy)</u>	<u>Pro-forma</u> <u>Revenues</u> <u>after 50%</u> <u>Reduction</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u>
<u>RESIDENTIAL SERVICE</u>				
- Domestic	\$ 1,930	\$ (1,579	\$ 3,509	
- Space Heating	<u>477,695</u>	<u>(17,655)</u>	<u>495,350</u>	
Total	<u>\$479,625</u>	<u>\$(19,234)</u>	<u>\$498,859</u>	<u>4.01%</u>

<u>NEW RATE BLOCKS</u>	<u>Volume</u>	<u>Rate</u>	<u>Revenues</u>
Service Charge (630 customers @ \$5 per month)			\$ 37,800
<u>Per Month</u>			
First 120 therms	469,676	\$ .746	350,322
Next 380 therms	182,841	.604	110,436
Over 500 therms	<u>513</u>	.587	<u>301</u>
Total	<u>653,030</u>		<u>\$498,859</u>

WESTFIELD GAS CORPORATION  
Westfield, Indiana  
COMMERCIAL SERVICE (CS)

	<u>Pro-forma</u> <u>Revenues</u> <u>before 50%</u> <u>Reduction</u>	<u>Less: 50%</u> <u>Reduction</u> <u>of Excess</u> <u>(Subsidy)</u>	<u>Pro-forma</u> <u>Revenues</u> <u>after 50%</u> <u>Reduction</u>	<u>%</u> <u>Increase</u> <u>(Decrease)</u>
<u>COMMERCIAL SERVICE</u>				
- Commercial	\$233,906	\$ 16,900	\$217,006	
- Public Authority	7,237	391	6,846	
- Grain Drying	<u>2,647</u>	<u>(3,042)</u>	<u>5,689</u>	
Total	<u>\$243,790</u>	<u>\$ 14,249</u>	<u>\$229,541</u>	<u>(5.84)%</u>

<u>NEW RATE BLOCKS</u>	<u>Volume</u>	<u>Rate</u>	<u>Revenues</u>
Service Charge (90 customers @ \$5 per month)			\$ 5,400
<u>Per Month</u>			
First 120 therms	80,898	\$ .687	55,577
Next 380 therms	133,719	.599	80,098
Over 500 therms	<u>150,759</u>	.587	<u>88,466</u>
Total	<u>365,376</u>		<u>\$229,541</u>

WESTFIELD GAS CORPORATION  
Westfield, Indiana  
INDUSTRIAL SERVICE (IDS)

	<u>Pro-forma Revenues before 50% Reduction</u>	<u>Less: 50% Reduction of Excess (Subsidy)</u>	<u>Pro-forma Revenues after 50% Reduction</u>	<u>% Increase (Decrease)</u>
<u>INDUSTRIAL SERVICE</u>	<u>\$ 43,711</u>	<u>\$ 5,176</u>	<u>\$ 38,535</u>	<u>(11.84)%</u>

<u>NEW RATE BLOCKS</u>	<u>Volume</u>	<u>Rate</u>	<u>Revenues</u>
Customer Charge (\$75 per month)			\$ 900
<u>Per Month</u>			
First 500 therms	6,000	\$ .721	4,323
Over 500 therms	<u>62,266</u>	.535	<u>33,312</u>
Total	<u>68,266</u>		<u>\$ 38,535</u>

WESTFIELD GAS CORPORATION  
Westfield, Indiana  
INTERRUPTIBLE SERVICE (ITS)

	<u>Pro-forma Revenues before 50% Reduction</u>	<u>Less: 50% Reduction of Excess (Subsidy)</u>	<u>Pro-forma Revenues after 50% Reduction</u>	<u>% Increase (Decrease)</u>
<u>INTERRUPTIBLE SERVICE</u>	<u>\$ 40,747</u>	<u>\$ 191</u>	<u>\$ 40,938</u>	<u>.47%</u>

<u>NEW RATE BLOCKS</u>	<u>Volume</u>	<u>Rate</u>	<u>Revenues</u>
Customer Charge (\$150 per month)			\$ 1,800
<u>Per Month</u>			
First 500 therms	6,000	\$ .610	3,660
Over 500 therms	<u>67,472</u>	.526	<u>35,478</u>
Total	<u>73,472</u>		<u>\$ 40,938</u>

Westfield Gas Corporation  
 606 West Park  
 Westfield, Indiana 46074

Residential Service (RS)

Applicable

In Westfield and environs in Hamilton County, Indiana.

Availability

Available for residential gas service to residential-domestic and residential-space heating customers. Applicant must be located on Company's gas mains suitable and adequate for supplying this service.

Character of Service

All gas will be billed on a therm basis, determined by supplier's calculation of MMBTU.

Rate\*

Customer Charge ----- \$ 5.00 per meter per month  
 Commodity Charge:  
     First 120 Therms per month - \$ .746 per Therm  
     Next 380 Therms per month - \$ .604 per Therm  
     Over 500 Therms per month - \$ .587 per Therm

Minimum Charge

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge.

Collection Charge

On the first \$3.00 or less of net billing - 10%  
 On the amount in excess of \$3.00 ----- 3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill which includes the collection charge is the amount to be paid.

Other Terms and Conditions

Service hereunder shall be subject to the Company's Rules and Regulations and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

\* Subject to the provisions of Appendix A.

Issued:

Effective:

Issued by W. R. Kriegbaum, President

Westfield Gas Corporation  
 606 West Park  
 Westfield, Indiana 46074

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Commercial Service (CS)

Applicable

In Westfield and environs in Hamilton County, Indiana.

Availability

This schedule is available to all commercial Customers using gas service for cooking and/or water heating, and/or other Commercial use. Available at points on Company's distribution lines. Not available for resale.

Character of Service

All gas will be billed on a therm basis, determined by supplier's calculation of MMBTU.

Rate\*

Customer Charge -----	\$ 5.00 per meter per month
Commodity Charge:	
First 120 Therms per month	- \$ .687 per Therm
Next 380 Therms per month	- \$ .599 per Therm
Over 500 Therms per month	- \$ .587 per Therm

Minimum Charge

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge.

Collection Charge

On the first \$3.00 or less of net billing - 10%  
 On the amount in excess of \$3.00 ----- 3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill which includes the collection charge is the amount to be paid.

Other Terms and Conditions

Service hereunder shall be subject to the Company's Rules and Regulations and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

\* Subject to the provisions of Appendix A.

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Issued:

Effective:

Issued by W. R. Kriegbaum, President

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Industrial Service (IDS)

Applicable

In Westfield and environs in Hamilton County, Indiana.

Availability

Available for large volume natural gas service to industrial customers for year-round industrial processing and incidental general purposes. This rate is not available for industrial gas loads which are predominantly space heating in character. Applicant must be located on Company's gas mains suitable and adequate for supplying this service.

Character of Service

All gas will be billed on a therm basis, determined by supplier's calculation of MMBTU.

Rate\*

Customer Charge ----- \$ 75.00 per meter per month  
Commodity Charge:  
First 500 Therms per month - \$ .721 per Therm  
Over 500 Therms per month - \$ .535 per Therm

Minimum Charge

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge.

Collection Charge

On the first \$3.00 or less of net billing - 10%  
On the amount in excess of \$3.00 ----- 3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill which includes the collection charge is the amount to be paid.

Other Terms and Conditions

Service hereunder shall be subject to the Company's Rules and Regulations and to the Rules and Standards of Service for Gas Public Utilities prescribed by the Indiana Utility Regulatory Commission from time to time.

\* Subject to the provisions of Appendix A.

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Issued:

Effective:

Issued by W. R. Kriegbaum, President

Westfield Gas Corporation  
 606 West Park  
 Westfield, Indiana 46074

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Special Large Volume Interruptible  
 Service for Public School (ITS)

Applicable

In Westfield and environs in Hamilton County, Indiana.

Availability

Available for space heating, water heating, cooking and other gas service to Westfield High School on an interruptible basis. Applicant must be located on Company's gas mains suitable and adequate for supplying this service.

Character of Service

All gas will be billed on a therm basis, determined by supplier's calculation of MMBTU.

Rate\*

Customer Charge -----	\$150.00 per meter per month
Commodity Charge:	
First 500 Therms per month	- \$ .610 per Therm
Over 500 Therms per month	- \$ .526 per Therm

Minimum Charge

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge.

Collection Charge

On the first \$3.00 or less of net billing - 10%  
 On the amount in excess of \$3.00 ----- 3%

Bills shall be rendered and due monthly. If paid within 17 days from date thereof, as stated in the bill, the net amount shall be paid. If not paid within such 17 days, the gross bill which includes the collection charge is the amount to be paid.

Curtailement Provision

In the event of any actual or threatened shortage of natural gas, due to any cause whatsoever (including curtailments of total gas deliveries required to

Westfield Gas Corporation  
606 West Park  
Westfield, Indiana 46074

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Special Large Volume Interruptible  
Service for Public School (ITS)  
(Continued)

to comply with supply contract limitations), the Company shall have the right to require such curtailment or interruption of gas usage hereunder as it deems necessary to avoid impairment of its gas supply to customers served under its Residential, Commercial and Industrial Service Service Rate.

\* Subject to the provisions of Appendix A.

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Issued:

Effective:

Issued by W. R. Kriegbaum, President

Westfield Gas Corporation  
 606 West Park  
 Westfield, Indiana 46074

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## APPENDIX A

GAS COST ADJUSTMENTAPPLICABILITY

Applicability to all Company tariff schedules.

RATE ADJUSTMENT FACTOR

The Rate Adjustments, computed in accordance with the provisions of the Order issued May 14, 1986 by the Indiana Utility Regulatory Commission in Cause No. 37901, applicable during the billing period of \_\_\_\_\_ to the following tariff schedules are:

Rate RS - Residential Service	_____ ¢ per Therm	)	
		)	
Rate CS - Commercial Service	_____ ¢ per Therm	)	
		)	To be completed
Rate IDS - Industrial Service	_____ ¢ per Therm	)	when rates are
		)	approved
Rate ITS - Interruptible Service	_____ ¢ per Therm	)	

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Issued:

Effective:

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Westfield Gas Corporation  
606 West Park  
Westfield, Indiana 46074

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APPENDIX B

BASE RATE COST OF GAS

APPLICABILITY

Applicability to all Company tariff schedules.

BASE RATE COST OF GAS

The base rate costs of gas included in Rates RS, CS, IDS, and ITS, established by Order of the Indiana Utility Regulatory Commission in Cause No. are:

Rate RS - Residential Service	41.814¢ per Therm
Rate CS - Commercial Service	41.814¢ per Therm
Rate IDS - Industrial Service	41.814¢ per Therm
Rate ITS - Interruptible Service	41.814¢ per Therm

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Issued:

Effective:

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Westfield Gas Corporation  
606 West Park  
Westfield, Indiana 46074

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## APPENDIX C

NON-RECURRING CHARGESAPPLICABLE

Applicable to all customers in the Company's service area.

CHARGES

Bad Check Charge	\$ 13.00
Reconnect/Disconnect Charge	\$ 20.00
✓ Special Meter Reading	\$ 10.00
Deposit	\$ 70.00

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Issued:

Effective:

Issued by W. R. Kriegbaum, President

WESTFIELD GAS CORPORATIONNOTICE TO CUSTOMERS

PLEASE TAKE NOTICE that pursuant to IC 8-1-2-61.5 and 170 IAC 14, an application has been filed with the Indiana Utility Regulatory Commission by Westfield Gas Corporation on April 10, 1989. Pursuant to an order of the Indiana Utility Regulatory Commission under Cause No. 38168, dated April 22, 1987, Westfield Gas Corporation was ordered to perform a cost of service study before its next rate proceeding. As per that order, a cost of service study has been conducted for implementation under this application. New customer classifications have been established, including residential, commercial, industrial and interruptible service. The effects of this application on the average residential customer using 15 Dth per month will be an increase of 6.8%.

This application has been filed pursuant to the Small Utility Filing Provisions of the Indiana Utility Regulatory Commission to avoid the cost of a public hearing. A hearing will be held if ten (10) individuals, firms, corporations or associations, any public or municipal corporation or ten (10) complaintants of all or any of these classes affected by the proposed rate change, or the Indiana Utility Consumer Counselor requests such a hearing by filing a written, signed request with the Secretary, Indiana Utility Regulatory Commission, 901 State Office Building, Indianapolis, Indiana, 46204. In the absence of such a written request, there will likely be no hearing.

No increase in overall revenues is being requested by the utility.

A copy of said application is available for inspection at the offices of Westfield Gas Corporation, located at 606 West Park Street, Westfield, Indiana, 46074.

Robert Kriegbaum  
ROBERT KRIEGBAUM, PRESIDENT

DATED 4-10-89

**CERTIFICATE OF SERVICE**

This is to certify that a copy of the foregoing *Indiana Office of Utility Consumer Counselor Workpapers of OUCC Witness Brien R. Krieger* has been served upon the following counsel of record in the captioned proceeding by electronic service on September 30, 2016.

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