

**OPC Updated Class Cost of Service Study
Empire District Gas
GR-2009-0434
North South**

I. RATE BASE			FACTOR DESCRIPTION	FACTOR NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
A. GAS PLANT - Gross												
Intangible												
101.00		Property Under Lease	Cost of Service	20	23,611	15,668	2,229	901	563	331	611	3,307
302.00		Franchise & Consents		20	-	-	-	-	-	-	-	-
303.00		Miscellaneous	Cost of Service	20	214,329	142,228	20,236	8,175	5,112	3,008	5,547	30,023
		Total Intangible			237,940	157,896	22,466	9,075	5,676	3,339	6,158	33,330
					237,940							
Production Plant - Manufactured												
304.00		Land & Land Rights			-	-	-	-	-	-	-	-
305.00		Structures & Improvements			-	-	-	-	-	-	-	-
307.00		Other Power Equip			-	-	-	-	-	-	-	-
311.00		Liquified Petrol Gas Equip			-	-	-	-	-	-	-	-
311.10		LP Gas Storage Cavern			-	-	-	-	-	-	-	-
		Total Prod Plant - Mfg			-	-	-	-	-	-	-	-
					-							
Transmission Plant												
365 & 366		Land & Land Rights, Structures & Ir	Coincident Peak Demand	4	245,455	104,312	25,790	15,163	5,869	975	10,064	83,281
367.00		Mains	Coincident Peak Demand	4	6,803,691	2,891,390	714,877	420,305	162,675	27,039	278,961	2,308,444
369.00		Meas & Reg Sta Equip	Annual Throughput Ccf	2	405,355	128,358	29,399	23,862	10,742	13,371	12,884	186,741
		Total Transmission Plant			7,454,501	3,124,060	770,067	459,330	179,285	41,385	301,908	2,578,466
					7,454,501							
Distribution Plant												
374.00		Land & Land Rights	Mains	5	2,811	1,566	261	115	44	74	67	685
375.00		Structures & Improvements	Mains	5	74,532	41,518	6,930	3,043	1,157	1,957	1,769	18,157
376.00		Mains	Mains	5	37,357,413	20,809,820	3,473,719	1,525,383	579,896	981,035	886,875	9,100,685
378.00		Meas & Reg Sta Equip	Annual Throughput Ccf	2	303,104	95,979	21,983	17,843	8,032	9,998	9,634	139,635
379.00		M&R Sta Equip - City Gate	Annual Throughput Ccf	2	457,891	144,994	33,209	26,954	12,134	15,103	14,553	210,943
380.00		Services	Weighted Services	10	22,661,007	19,893,177	2,376,852	229,066	15,832	2,265	118,221	25,594
381.00		Meters	Weighted Meters	11	4,555,365	3,429,489	415,998	245,205	24,096	16,842	217,694	206,042
382.00		Meter Installation		6	-	-	-	-	-	-	-	-
383.00		House Regulators	Weighted Regulators	12	2,656,620	2,114,678	256,511	151,197	-	-	134,234	-
385.00		Industrial Mea/Reg	Large Ind. Bills	13	441,651	-	-	-	167,274	22,303	-	252,073
387.00		Other Equip		16	-	-	-	-	-	-	-	-
		Total Distribution Plant			68,510,394	46,531,221	6,585,464	2,198,806	808,464	1,049,577	1,383,047	9,953,814
					68,510,394							
General Plant												
		Other General Plant	Net Non-General Plant	17	4,453,779	2,864,653	425,044	160,604	62,677	73,942	101,998	764,863
		Communications	Net Non-General Plant	17	371,767	239,119	35,479	13,406	5,232	6,172	8,514	63,845
		Total General Plant			4,825,546	3,103,772	460,523	174,010	67,909	80,114	110,512	828,708
					4,825,546							
Total Plant In Service					81,028,381	52,916,949	7,838,519	2,841,221	1,061,333	1,174,415	1,801,625	13,394,318
					81,028,381							

B. ACCUMULATED DEPRECIATION & AMORTIZATION			FACTOR NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
			FACTOR DESCRIPTION								
Intangible											
101.00		Property Under Lease		20	-	-	-	-	-	-	-
302.00		Franchise & Consents		20	-	-	-	-	-	-	-
303.00		Miscellaneous		20	-	-	-	-	-	-	-
		Total Intangible			-	-	-	-	-	-	-
Production Plant - Manufactured					-	-	-	-	-	-	-
304.00		Land & Land Rights			-	-	-	-	-	-	-
305.00		Structures & Improvements			-	-	-	-	-	-	-
307.00		Other Power Equip			-	-	-	-	-	-	-
311.00		Liquified Petrol Gas Equip			-	-	-	-	-	-	-
311.10		LP Gas Storage Cavern			-	-	-	-	-	-	-
		Total Prod Plant - Mfg			-	-	-	-	-	-	-
Transmission Plant					-	-	-	-	-	-	-
365 & 366		Land & Land Rights, Structures & In	Coincident Peak Demand	4	9,716	4,129	1,021	600	232	39	3,297
367.00		Mains	Coincident Peak Demand	4	5,071,438	2,155,228	532,866	313,293	121,257	20,155	1,720,703
369.00		Meas & Reg Sta Equip	Annual Throughput Ccf	2	159,608	50,541	11,576	9,396	4,230	5,265	73,529
		Total Transmission Plant			5,240,762	2,209,898	545,463	323,289	125,719	25,458	1,797,529
					5,240,762						
Distribution Plant											
374.00		Land & Land Rights		5	-	-	-	-	-	-	-
375.00		Structures & Improvements	Mains	5	51,307	28,580	4,771	2,095	796	1,347	12,499
376.00		Mains	Mains	5	12,885,573	7,177,865	1,198,179	526,146	200,022	338,385	3,139,070
378.00		Meas & Reg Sta Equip	Annual Throughput Ccf	2	185,146	58,627	13,428	10,899	4,906	6,107	5,885
379.00		M&R Sta Equip - City Gate	Annual Throughput Ccf	2	269,183	85,238	19,523	15,846	7,133	8,879	8,556
380.00		Services	Weighted Services	10	12,733,347	11,178,088	1,335,566	128,714	8,896	1,272	66,429
381.00		Meters	Weighted Meters	11	1,946,579	1,465,475	177,762	104,780	10,296	7,197	93,024
382.00		Meter Installation		6	-	-	-	-	-	-	-
383.00		House Regulators	Weighted Regulators	12	614,749	489,342	59,357	34,987	-	-	31,062
385.00		Industrial Mea/Reg	Large Ind. Bills	13	111,648	-	-	-	42,286	5,638	-
387.00		Other Equip		16	-	-	-	-	-	-	-
		Total Distribution Plant			28,797,532	20,483,215	2,808,587	823,466	274,336	368,826	512,081
					28,797,532						
General Plant											
		Other General Plant	Net Non-General Plant	17	2,414,031	1,552,695	230,382	87,050	33,972	40,078	55,285
		Communications	Net Non-General Plant	17	174,079	111,967	16,613	6,277	2,450	2,890	3,987
		Total General Plant			2,588,110	1,664,662	246,995	93,327	36,422	42,968	59,271
					2,588,110						
Total Depreciation & Amortization Reserve					36,626,404	24,357,775	3,601,044	1,240,082	436,477	437,252	784,759
					36,626,404						5,769,015

C. GAS PLANT - NET			FACTOR NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
Intangible											
101.00	Property Under Lease	Cost of Service	20	23,611	15,668	2,229	901	563	331	611	3,307
302.00	Franchise & Consents		20	-	-	-	-	-	-	-	-
303.00	Miscellaneous	Cost of Service	20	214,329	142,228	20,236	8,175	5,112	3,008	5,547	30,023
	Total Intangible			237,940	157,896	22,466	9,075	5,676	3,339	6,158	33,330
				237,940							
Production Plant - Manufactured											
304.00	Land & Land Rights			-	-	-	-	-	-	-	-
305.00	Structures & Improvements			-	-	-	-	-	-	-	-
307.00	Other Power Equip			-	-	-	-	-	-	-	-
311.00	Liquified Petrol Gas Equip			-	-	-	-	-	-	-	-
311.10	LP Gas Storage Cavern			-	-	-	-	-	-	-	-
	Total Prod Plant - Mfg			-	-	-	-	-	-	-	-
Transmission Plant											
365 & 366	Land & Land Rights, Structures & I	Coincident Peak Demand	4	235,739	100,183	24,770	14,563	5,636	937	9,666	79,985
367.00	Mains	Coincident Peak Demand	4	1,732,253	736,162	182,011	107,012	41,418	6,884	71,025	587,741
369.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	245,747	77,817	17,823	14,466	6,512	8,106	7,811	113,212
	Total Transmission Plant			2,213,739	914,162	224,604	136,041	53,566	15,927	88,501	780,938
				2,213,739							
Distribution Plant											
374.00	Land & Land Rights	Mains	5	2,811	1,566	261	115	44	74	67	685
375.00	Structures & Improvements	Mains	5	23,225	12,937	2,160	948	361	610	551	5,658
376.00	Mains	Mains	5	24,471,840	13,631,955	2,275,540	999,238	379,874	642,650	580,968	5,961,615
378.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	117,958	37,352	8,555	6,944	3,126	3,891	3,749	54,341
379.00	M&R Sta Equip - City Gate	Annual Throughput Ccf	2	188,708	59,755	13,686	11,109	5,001	6,224	5,998	86,935
380.00	Services	Weighted Services	10	9,927,660	8,715,089	1,041,286	100,353	6,936	992	51,792	11,213
381.00	Meters	Weighted Meters	11	2,608,786	1,964,015	238,235	140,425	13,799	9,645	124,670	117,997
382.00	Meter Installation		6	-	-	-	-	-	-	-	-
383.00	House Regulators	Weighted Regulators	12	2,041,871	1,625,336	197,154	116,210	-	-	103,172	-
385.00	Industrial Mea/Reg	Large Ind. Bills	13	330,003	-	-	-	124,988	16,665	-	188,350
387.00	Other Equip		16	-	-	-	-	-	-	-	-
	Total Distribution Plant			39,712,862	26,048,006	3,776,877	1,375,340	534,128	680,751	870,967	6,426,793
				39,712,862							
General Plant											
	Other General Plant	Net Non-General Plant	17	2,039,748	1,311,958	194,662	73,553	28,705	33,864	46,713	350,293
	Communications	Net Non-General Plant	17	197,688	127,152	18,866	7,129	2,782	3,282	4,527	33,950
	Total General Plant			2,237,436	1,439,110	213,528	80,682	31,487	37,146	51,240	384,243
				2,237,436							
GAS PLANT IN SERVICE - NET											
				44,401,977	28,559,174	4,237,475	1,601,139	624,857	737,163	1,016,866	7,625,304
				44,401,977							
OTHER GAS PLANT											
	Nat. Gas Stored Underground (CUSHIA)		3	-	-	-	-	-	-	-	-
TOTAL GAS PLANT IN SERVICE - NET											
				44,401,977	28,559,174	4,237,475	1,601,139	624,857	737,163	1,016,866	7,625,304
				44,401,977							

		FACTOR									
D. OTHER RATE BASE		FACTOR DESCRIPTION	NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
Add:											
	Cash Working Capital	Cost of Service	20	384,711	255,293	36,323	14,674	9,176	5,399	9,956	53,889
	Materials and Supplies	Total Net Plant	18	260,491	167,547	24,860	9,393	3,666	4,325	5,966	44,735
	Prepayments	Cost of Service	20	94,407	62,648	8,914	3,601	2,252	1,325	2,443	13,224
	Prepaid Pension Asset	Labor	21	2,209,756	1,535,042	201,387	83,463	72,469	21,002	68,223	228,171
	Alternative Minimum Tax Credit		19	-	-	-	-	-	-	-	-
	Net Cost of Removal Reg Asset		18	-	-	-	-	-	-	-	-
	Natural Gas Stored Underground	Winter Sales	3	4,158,824	2,725,808	644,752	436,937	172,099	179,227	-	-
	Unamortized Chillicothe	Rate Base	19	67,140	42,935	6,709	2,867	1,185	1,275	1,470	10,699
	Unamortized GO-90-115	Rate Base	19	70,772	45,258	7,072	3,022	1,249	1,344	1,550	11,278
	Unamortized GO-91-359	Rate Base	19	344,291	220,169	34,404	14,701	6,075	6,537	7,540	54,866
Total Additions To Net Plant In Service				7,590,392	5,054,700	964,421	568,657	268,172	220,432	97,148	416,863
Less:				7,590,392							
	Interest Offset	Cost of Service	20	181,493	120,438	17,136	6,922	4,329	2,547	4,697	25,423
	Federal Income Tax Offset	Rate Base	19	45,385	29,023	4,535	1,938	801	862	994	7,232
	State Income Tax Offset	Rate Base	19	7,386	4,723	738	315	130	140	162	1,177
	Reg Liabilities	Rate Base	19	2,351,855	1,503,978	235,012	100,422	41,502	44,652	51,503	374,787
	Customer Advances For Construction	Bills	7	567,002	497,694	59,465	5,731	437	58	2,958	659
	Customer Deposits	Bills	7	948,479	832,542	99,473	9,587	731	97	4,948	1,102
	Deferred Income Taxes	Rate Base	19	1,820,621	1,164,262	181,928	77,738	32,127	34,566	39,870	290,131
Total Deductions To Net Plant In Service				5,922,221	4,152,660	598,286	202,653	80,058	82,922	105,130	700,511
Subtotal - Other Rate Base				5,922,221							
				1,668,171	902,040	366,135	366,004	188,114	137,510	(7,983)	(283,649)
TOTAL RATE BASE				46,070,148	29,461,214	4,603,610	1,967,143	812,970	874,674	1,008,883	7,341,655
				46,070,148							

II. OPERATION and MAINTENANCE EXPENSES

OPERATION and MAINTENANCE EXPENSES			FACTOR	FACTOR DESCRIPTION	NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
Natural Gas Supply Expense													
804		Nat. Gas City Gate & LP Purchases				-	-	-	-	-	-	-	-
808		Gas Withdrawn from Storage				-	-	-	-	-	-	-	-
809		Gas Delivered to Storage				-	-	-	-	-	-	-	-
813		Other	Annual Throughput Ccf	2	22,511	7,128	1,633	1,325	597	743	715	10,370	
Total Natural Gas Expense						22,511	7,128	1,633	1,325	597	743	715	10,370
						22,511							
Storage Expense													
766		NG PG Maint Field Meas & Regul	Winter Sales	3	(457)	(300)	(71)	(48)	(19)	(20)	-	-	
844		Energy Trading /Acct Gas	Winter Sales	3	68,750	45,061	10,658	7,223	2,845	2,963	-	-	
						-	-	-	-	-	-	-	
Total Storage						68,293	44,761	10,588	7,175	2,826	2,943	-	-
						68,293							
Transmission Operations													
850		Supervision & Engineering				-	-	-	-	-	-	-	-
851		Load Dispatch				-	-	-	-	-	-	-	-
856		Mains	Coincident Peak Demand	4	107,327	45,611	11,277	6,630	2,566	427	4,401	36,415	
857		Measuring & Regulating Exp				-	-	-	-	-	-	-	-
859		Other Expenses				-	-	-	-	-	-	-	-
860		Rents				-	-	-	-	-	-	-	-
820		Measuring & Regulating				-	-	-	-	-	-	-	-
821		Purification				-	-	-	-	-	-	-	-
822		Exploration & Developement				-	-	-	-	-	-	-	-
823		Losses				-	-	-	-	-	-	-	-
824		Other Expenses				-	-	-	-	-	-	-	-
825		Storage Well Royalty				-	-	-	-	-	-	-	-
Maintenance													
861		Supervision & Engineering				-	-	-	-	-	-	-	-
862		Structures & Improvements				-	-	-	-	-	-	-	-
863		Mains				-	-	-	-	-	-	-	-
865		Measuring & Regulating Exp				-	-	-	-	-	-	-	-
867		Other Equipment				-	-	-	-	-	-	-	-
835		Meter & Regulating Station Equipm				-	-	-	-	-	-	-	-
836		Purification Equipment				-	-	-	-	-	-	-	-
837		Other Equipment				-	-	-	-	-	-	-	-
Total Transmission						107,327	45,611	11,277	6,630	2,566	427	4,401	36,415

II. OPERATION and MAINTENANCE EXPENSES (continue)			FACTOR	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol	
			NO.									
Distribution												
Operations												
870	Supervision & Engineering	Net Distribution Plant	16	50,324	33,008	4,786	1,743	677	863	1,104	8,144	
871	Load Dispatch		2	-	-	-	-	-	-	-	-	
874	Mains and services	Net Mains/Services Plant	15	334,042	217,005	32,209	10,678	3,756	6,250	6,145	58,000	
875	Measuring & Regulating Stations	Annual Throughput Ccf	2	51,548	16,323	3,739	3,034	1,366	1,700	1,638	23,747	
876	Measuring & Regulating Commercial	Large Ind. Bills	8	-	-	-	-	-	-	-	-	
877	Measuring & Regulating City Gate	Annual Throughput Ccf	2	23,034	7,294	1,671	1,356	610	760	732	10,611	
878	Meter & House Regulating	Weighted Regulators	12	612,145	487,269	59,106	34,839	-	-	30,930	-	
879	Customer Installations	Large Ind. Bills	8	232,093	-	-	-	87,905	11,721	-	132,468	
880	Other Expenses	Net Distribution Plant	16	175,666	115,221	16,707	6,084	2,363	3,011	3,853	28,428	
Maintenance												
887	Mains	Mains	5	363,291	202,370	33,781	14,834	5,639	9,540	8,625	88,502	
889	Measuring & Regulating Stations	Annual Throughput Ccf	2	45,765	14,492	3,319	2,694	1,213	1,510	1,455	21,083	
890	Measuring & Regulating Commercial	Large Ind. Bills	8	54,860	-	-	-	20,778	2,770	-	31,311	
891	Measuring & Regulating City Gate	Annual Throughput Ccf	2	(932)	(295)	(68)	(55)	(25)	(31)	(30)	(429)	
892	Services	Weighted Services	10	110,418	96,931	11,581	1,116	77	11	576	125	
893	Meters & House Regulators	Weighted Regulators	12	78,828	62,747	7,611	4,486	-	-	3,983	-	
894	Other Equipment		16	-	-	-	-	-	-	-	-	
Total Distribution				2,131,082	1,252,365	174,442	80,809	124,359	38,105	59,010	401,991	
Customer Accounts				2,131,082								
901	Supervision	Bills	7	64,392	56,521	6,753	651	50	7	336	75	
902	Meter reading	Met Reading	29	584,501	481,339	64,452	11,181	926	224	11,442	14,937	
903	Customer Records and Collection	Weighted Meters	11	843,728	635,197	77,050	45,416	4,463	3,119	40,320	38,162	
904	Uncollectible Accounts	Cost of Service	20	1,243,658	825,287	117,423	47,435	29,665	17,454	32,186	174,209	
905	Miscellaneous	Customer Acct. Expense	14	48,540	35,277	4,704	1,890	637	378	1,525	4,129	
Total Customer Accounts				2,784,819	2,033,622	270,381	106,573	35,740	21,182	85,810	231,513	
Customer Service & Information				2,784,819								
907	Supervision	Bills	7	17,926	15,735	1,880	181	14	2	94	21	
908	Customer Assistance	Bills	7	174,699	153,345	18,322	1,766	135	18	911	203	
909	Informational & Instruct Advertising	Bills	7	22,583	19,823	2,368	228	17	2	118	26	
910	Miscellaneous Expense	Bills	7	358	314	38	4	0	0	2	0	
Total Customer Svc & Info				215,566	189,216	22,608	2,179	166	22	1,124	250	
Sales				215,566								
911	Supervision	Bills	7	11,891	10,438	1,247	120	9	1	62	14	
912	Demonstrating and Selling	Bills	7	14,612	12,826	1,532	148	11	2	76	17	
913	Advertising		7	-	-	-	-	-	-	-	-	
916	Miscellaneous		7	-	-	-	-	-	-	-	-	
Total Sales				26,503	23,263	2,780	268	20	3	138	31	
Administrative & General				26,503								
Operations												
920	Salaries	Labor	21	1,479,635	1,027,852	134,847	55,886	48,525	14,063	45,681	152,781	
921	Office Supplies & Expense	Labor	21	658,710	457,583	60,032	24,880	21,602	6,260	20,337	68,016	
922	Administrative Expense Transferred	Labor	21	-	-	-	-	-	-	-	-	
923	Outside Services	Labor	21	175,859	122,163	16,027	6,642	5,767	1,671	5,429	18,159	
924	Property Insurance	Net Non-General Plant	17	225	145	21	8	3	4	5	39	
925	Injuries and Damages	Labor	21	287,810	199,932	26,230	10,871	9,439	2,735	8,886	29,718	
926	Employee Pensions & Benefits	Labor	21	493,776	343,009	45,000	18,650	16,193	4,693	15,245	50,985	
928	Regulatory Commission	Cost of Service	20	171,943	114,101	16,234	6,558	4,101	2,413	4,450	24,085	
930.0	General Advertising	Cost of Service	20	1,149	762	108	44	27	16	30	161	
930.2	Miscellaneous General	Cost of Service	20	163,299	108,365	15,418	6,229	3,895	2,292	4,226	22,875	
929.0	Duplicate Charges Credit	Cost of Service	20	(12,843)	(8,523)	(1,213)	(490)	(306)	(180)	(332)	(1,799)	
931	Rents	Cost of Service	20	255,611	169,623	24,134	9,749	6,097	3,587	6,615	35,805	
Maintenance												
935	General Plant	Net Non-General Plant	17	88,379	56,845	8,434	3,187	1,244	1,467	2,024	15,178	
Total Administrative & General				3,763,553	2,591,857	345,274	142,214	116,588	39,021	112,595	416,003	
TOTAL O & M EXPENSES				3,763,553	9,119,654	6,187,824	838,982	347,173	282,863	102,446	263,794	1,096,573

III. DEPRECIATION and AMORTIZATION			FACTOR NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
FACTOR DESCRIPTION											
Intangible											
101.00	Property Under Lease		20	-	-	-	-	-	-	-	-
302.00	Franchise & Consents		20	-	-	-	-	-	-	-	-
303.00	Miscellaneous		20	-	-	-	-	-	-	-	-
	Total Intangible			-	-	-	-	-	-	-	-
Production Plant - Manufactured				-							
304.00	Land & Land Rights			-	-	-	-	-	-	-	-
305.00	Structures & Improvements			-	-	-	-	-	-	-	-
307.00	Other Power Equip			-	-	-	-	-	-	-	-
311.00	Liquified Petrol Gas Equip			-	-	-	-	-	-	-	-
311.10	LP Gas Storage Cavern			-	-	-	-	-	-	-	-
	Total Prod Plant - Mfg			-	-	-	-	-	-	-	-
Transmission Plant				-							
365 & 366	Land & Land Rights, Structures & I	Coincident Peak Demand	4	242	103	25	15	6	1	10	82
367.00	Mains	Coincident Peak Demand	4	104,777	44,527	11,009	6,473	2,505	416	4,296	35,550
369.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	8,999	2,850	653	530	238	297	286	4,146
	Total Transmission Plant			114,018	47,480	11,687	7,017	2,749	714	4,592	39,778
				114,018							
Distribution Plant											
374.00	Land & Land Rights		5	-	-	-	-	-	-	-	-
375.00	Structures & Improvements	Mains	5	1,655	922	154	68	26	43	39	403
376.00	Mains	Mains	5	1,696,027	944,766	157,707	69,252	26,327	44,539	40,264	413,171
378.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	6,062	1,920	440	357	161	200	193	2,793
379.00	M&R Sta Equip - City Gate	Annual Throughput Ccf	2	9,158	2,900	664	539	243	302	291	4,219
380.00	Services	Weighted Services	10	750,079	658,464	78,674	7,582	524	75	3,913	847
381.00	Meters	Weighted Meters	11	206,358	155,356	18,845	11,108	1,092	763	9,862	9,334
382.00	Meter Installation		6	-	-	-	-	-	-	-	-
383.00	House Regulators	Weighted Regulators	12	53,929	42,928	5,207	3,069	-	-	2,725	-
385.00	Industrial Mea/Reg	Large Ind. Bills	13	11,880	-	-	-	4,500	600	-	6,781
387.00	Other Equip		16	-	-	-	-	-	-	-	-
	Total Distribution Plant			2,735,148	1,807,255	261,690	91,975	32,871	46,522	57,287	437,547
				2,735,148							
General Plant											
	Other General Plant	Net Non-General Plant	17	253,980	163,359	24,238	9,159	3,574	4,217	5,816	43,617
	Communication	Net Non-General Plant	17	14,871	9,565	1,419	536	209	247	341	2,554
	Total General Plant			268,851	172,924	25,658	9,695	3,783	4,463	6,157	46,171
				268,851							
ANNUALIZED CAPITALIZED DEP											
		Net Non-General Plant	17	(29,007)	(18,657)	(2,768)	(1,046)	(408)	(482)	(664)	(4,981)
Total Depreciation				3,089,010	2,009,001	296,267	107,641	38,996	51,218	67,371	518,515
Amortization Expense											
		Total Net Plant	18	837,755	538,841	79,951	30,210	11,789	13,908	19,186	143,871
Total Depreciation and Amortization				3,926,765	2,547,842	376,217	137,851	50,786	65,127	86,557	662,385
				3,926,765							
OTHER OPERATING EXPENSES											
	Other										
	Interst on Deposits	Interest on Dep	26	47,424	29,466	6,633	3,522	594	903	1,884	4,421
				47,424							
TOTAL OPERATING EXPENSE WO/ TAXES				13,093,843	8,765,132	1,221,832	488,546	334,242	168,476	352,236	1,763,380
				13,093,843							

IV. TAXES

1. Taxes Other Than Income Taxes (TOTIT)

	FACTOR DESCRIPTION	FACTOR NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
RE&PP	Total Net Plant	18	562,539	361,823	53,686	20,285	7,916	9,339	12,883	96,607
Franchise	Rate Base	19	35,673	22,812	3,565	1,523	629	677	781	5,685
Transp		19	-	-	-	-	-	-	-	-
Gross Receipts (del. from staff run)			-	-	-	-	-	-	-	-
Payroll	Labor	21	211,916	147,211	19,313	8,004	6,950	2,014	6,543	21,882
Other	Cost of Service	20	(54)	(36)	(5)	(2)	(1)	(1)	(1)	(8)
Subtotal - TOTIT			810,074 810,074	531,810	76,558	29,810	15,494	12,030	20,205	124,166

2. Income Taxes

Current Income Tax Expense	Rate Base	19	233,290	149,186	23,312	9,961	4,117	4,429	5,109	37,177
Deferred Income Tax Expense	Rate Base	19	103,692	66,310	10,362	4,428	1,830	1,969	2,271	16,524
Total Income Taxes			336,982 336,982	215,495	33,673	14,389	5,947	6,398	7,380	53,701
TOTAL TAXES			1,147,056 1,147,056	747,305	110,231	44,199	21,441	18,428	27,585	177,866

TOTAL COST OF SERVICE SUMMARY

	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
O & M Expenses	9,167,078	6,217,290	845,615	350,695	283,457	103,349	265,679	1,100,995
Depreciation and Amortization Expenses	3,926,765	2,547,842	376,217	137,851	50,786	65,127	86,557	662,385
Taxes	1,147,056	747,305	110,231	44,199	21,441	18,428	27,585	177,866
TOTAL - Expenses and Taxes	14,240,899 14,240,899	9,512,437	1,332,063	532,745	355,683	186,903	379,821	1,941,246
Current Revenue								
Rate Revenue	16,753,936	10,409,754	2,343,324	1,244,259	209,848	319,093	665,715	1,561,943
Other Revenue	179,137	150,484	19,709	3,501	448	517	1,844	2,634
TOTAL - Current Revenues	16,933,073	10,560,238	2,363,033	1,247,759	210,296	319,610	667,559	1,564,577
Current Revenue Percentage	100.00%	62.36%	13.96%	7.37%	1.24%	1.89%	3.94%	9.24%
OPERATING INCOME	2,692,174 2,692,174	1,047,801	1,030,970	715,015	(145,387)	132,707	287,739	(376,669)
TOTAL RATE BASE	46,070,148 46,070,148	29,461,214	4,603,610	1,967,143	812,970	874,674	1,008,883	7,341,655
Implicit Rate of Return (ROR)	5.84%	3.56%	22.39%	36.35%	-17.88%	15.17%	28.52%	-5.13%

Customer Cost Calculation

	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
CCHG DOLLARS:								
RATE BASE		12,304,440	1,476,675	356,987	145,723	27,302	279,634	317,559
RETURN 9.8000%		1,989,628	238,778	57,725	23,563	4,415	45,217	51,349
O & M (Return grossed up for Fed and State income tax)		1,939,912	241,369	100,554	94,124	15,470	89,616	190,005
DEPR. + OTHER		856,747	102,726	21,759	6,115	1,438	16,500	16,961
		=====	=====	=====	=====	=====	=====	=====
CUSTOMER CHARGE COSTS		4,786,287	582,872	180,038	123,803	21,322	151,332	258,316
CUSTOMER BILLS		409,907	48,976	4,720	360	48	2,436	543
MONTHLY CUSTOMER CHARGE		11.68	11.90	38.14	343.90	444.21	62.12	476.16

STUDY ALLOCATORS

	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
	TOTAL	ONE	TWO	THREE	FOUR	FIVE	SIX	SEVEN
1 Rate Revenue	1.00000	0.62133	0.13987	0.07427	0.01253	0.01905	0.03973	0.09323
2 Annual Throughput Ccf	1.00000	0.31666	0.07253	0.05887	0.02650	0.03298	0.03178	0.46068
3 Winter Sales	1.00000	0.65543	0.15503	0.10506	0.04138	0.04310	-	-
4 Coincident Peak Demand	1.00000	0.42497	0.10507	0.06178	0.02391	0.00397	0.04100	0.33929
5 Mains	1.00000	0.55705	0.09299	0.04083	0.01552	0.02626	0.02374	0.24361
6 Weighted Meter Installaion	1.00000	0.75285	0.09132	0.05383	0.00529	0.00370	0.04779	0.04523
7 Bills	1.00000	0.87776	0.10488	0.01011	0.00077	0.00010	0.00522	0.00116
8 Large Ind. Bills	1.00000	-	-	-	0.37875	0.05050	-	0.57075
9 Bills - Large Ind. Bills	1.00000	0.87956	0.10509	0.01013	-	-	0.00523	-
10 Weighted Services	1.00000	0.87786	0.10489	0.01011	0.00070	0.00010	0.00522	0.00113
11 Weighted Meters	1.00000	0.75285	0.09132	0.05383	0.00529	0.00370	0.04779	0.04523
12 Weighted Regulators	1.00000	0.79600	0.09656	0.05691	-	-	0.05053	-
13 Large Ind. Bills	1.00000	-	-	-	0.37875	0.05050	-	0.57075
14 Customer Acct. Expense	1.00000	0.72676	0.09691	0.03894	0.01312	0.00778	0.03142	0.08507
15 Net Mains/Services Plant	1.00000	0.64963	0.09642	0.03197	0.01124	0.01871	0.01839	0.17363
16 Net Distribution Plant	1.00000	0.65591	0.09510	0.03463	0.01345	0.01714	0.02193	0.16183
17 Net Non-General Plant	1.00000	0.64320	0.09543	0.03606	0.01407	0.01660	0.02290	0.17173
18 Total Net Plant	1.00000	0.64320	0.09543	0.03606	0.01407	0.01660	0.02290	0.17173
19 Rate Base	1.00000	0.63949	0.09993	0.04270	0.01765	0.01899	0.02190	0.15936
20 Cost of Service	1.00000	0.66360	0.09442	0.03814	0.02385	0.01403	0.02588	0.14008
21 Labor	1.00000	0.69467	0.09114	0.03777	0.03280	0.00950	0.03087	0.10326
22								
23								
24								
25								
26 Interest on Dep	1.00000	0.62133	0.13987	0.07427	0.01253	0.01905	0.03973	0.09323
27 Uncollectibles	1.00000	0.91057	0.06254	0.02646	-	-	0.00043	-
28 Bills	1.00000	0.87776	0.10488	0.01011	0.00077	0.00010	0.00522	0.00116
29 Met Reading	1.00000	0.82350	0.11027	0.01913	0.00158	0.00038	0.01958	0.02556
30 Other Revenue	1.00000	0.84005	0.11002	0.01954	0.00250	0.00289	0.01029	0.01470

Cost of Service Allocator Calculation

COS ALLOCATOR CALCULATIONS
totals exclude accounts allocated based on COS

	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
O & M EXPENSES	7,296,837	4,978,209	666,876	277,648	239,383	76,864	216,619	841,237
DEPREC. & AMORT. EXPENSE	3,926,765	2,547,842	376,217	137,851	50,786	65,127	86,557	662,385
TAXES	1,147,110	747,341	110,237	44,201	21,442	18,428	27,586	177,874
Subtotal - Expenses and Taxes	12,370,712	8,273,392	1,153,330	459,700	311,611	160,420	330,763	1,681,497
TOTAL RATE BASE	12,370,712							
	45,052,380	28,797,452	4,504,858	1,926,126	791,687	858,002	984,463	7,189,791
RATE OF RETURN	5.844%	5.844%	5.844%	5.844%	5.844%	5.844%	5.844%	5.844%
REQUIRED OPERATING INCOME	2,632,699	1,682,820	263,248	112,556	46,263	50,139	57,528	420,146
TOTAL COST OF SERVICE	15,003,411	9,956,212	1,416,578	572,255	357,874	210,558	388,291	2,101,642
	15,003,411							

Labor Allocator Calculation		FACTOR DESCRIPTION	FACTOR NO.	LABOR	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
Natural Gas Supply Expense											
804	Nat. Gas City Gate & LP Purchases										
808	Gas Withdrawn from Storage										
809	Gas Delivered to Storage										
813	Other	Annual Throughput Ccf	2								
	Total Natural Gas Expense										
Storage Expense											
766	NG PG Maint Field Meas & Regul	Winter Sales	3								
844	Energy Trading /Acct Gas	Winter Sales	3								
	Total Storage										
Transmission Operations											
850	Supervision & Engineering										
851	Load Dispatch										
856	Mains	Coincident Peak Demand	4	38	16	4	2	1	0	2	13
857	Measuring & Regulating Exp										
859	Other Expenses										
860	Rents										
820	Measuring & Regulating										
821	Purification										
822	Exploration & Development										
823	Losses										
824	Other Expenses										
825	Storage Well Royalty										
Maintenance											
861	Supervision & Engineering										
862	Structures & Improvements										
863	Mains										
865	Measuring & Regulating Exp										
867	Other Equipment										
835	Meter & Regulating Station Equipm										
836	Purification Equipment										
837	Other Equipment										
	Total Transmission										

Labor Allocator (continue)			FACTOR		LABOR	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
Distribution			FACTOR DESCRIPTION	NO.								
Operations												
870	Supervision & Engineering	Net Distribution Plant	16	55,113	36,149	5,242	1,909	741	945	1,209	8,919	
871	Load Dispatch		2	-	-	-	-	-	-	-	-	
874	Mains and services	Net Mains/Services Plant	15	334,431	217,257	32,246	10,690	3,761	6,257	6,152	58,068	
875	Measuring & Regulating Stations	Annual Throughput Ccf	2	288	91	21	17	8	9	9	133	
876	Measuring & Regulating Commercial	Large Ind. Bills	8	-	-	-	-	-	-	-	-	
877	Measuring & Regulating City Gate	Annual Throughput Ccf	2	47	15	3	3	1	2	1	22	
878	Meter & House Regulating	Weighted Regulators	12	612,145	487,269	59,106	34,839	-	-	30,930	-	
879	Customer Installations	Large Ind. Bills	8	232,093	-	-	-	87,905	11,721	-	132,468	
880	Other Expenses	Net Distribution Plant	16	614	403	58	21	8	11	13	99	
881	Rents		16	-	-	-	-	-	-	-	-	
Maintenance												
885	Supervision & Engineering		16	-	-	-	-	-	-	-	-	
886	Structures and Improvements		16	-	-	-	-	-	-	-	-	
887	Mains	Mains	5	1,176	655	109	48	18	31	28	286	
889	Measuring & Regulating Stations	Annual Throughput Ccf	2	68	22	5	4	2	2	2	31	
890	Measuring & Regulating Commercial	Large Ind. Bills	8	120	-	-	-	45	6	-	68	
891	Measuring & Regulating City Gate	Annual Throughput Ccf	2	4	1	0	0	0	0	0	2	
892	Services	Weighted Services	10	327	287	34	3	0	0	2	0	
893	Meters & House Regulators	Weighted Regulators	12	13	10	1	1	-	-	1	-	
894	Other Equipment		16	-	-	-	-	-	-	-	-	
Total Distribution					1,236,477	742,176	96,830	47,538	92,490	18,984	38,349	200,109
Customer Accounts												
901	Supervision	Bills	7	64,392	56,521	6,753	651	50	7	336	75	
902	Meter reading	Met Reading	29	584,501	481,339	64,452	11,181	926	224	11,442	14,937	
903	Customer Records and Collection	Weighted Meters	11	791,075	595,558	72,241	42,582	4,184	2,925	37,804	35,781	
904	Uncollectible Accounts	Cost of Service	20	838,523	556,441	79,171	31,983	20,001	11,768	21,701	117,458	
905	Miscellaneous	Customer Acct. Expense	14	48,539	35,276	4,704	1,890	637	378	1,525	4,129	
Total Customer Accounts					2,327,030	1,725,135	227,321	88,286	25,798	15,301	72,808	172,381
Customer Service & Information												
907	Supervision	Bills	7	17,926	15,735	1,880	181	14	2	94	21	
908	Customer Assistance	Bills	7	-	-	-	-	-	-	-	-	
909	Informational & Instruct Advertising	Bills	7	-	-	-	-	-	-	-	-	
910	Miscellaneous Expense	Bills	7	-	-	-	-	-	-	-	-	
Total Customer Svc & Info					17,926	15,735	1,880	181	14	94	21	
Sales												
911	Supervision	Bills	7	11,891	10,438	1,247	120	9	1	62	14	
912	Demonstrating and Selling	Bills	7	14,612	12,826	1,532	148	11	2	76	17	
913	Advertising		7	-	-	-	-	-	-	-	-	
916	Miscellaneous		7	-	-	-	-	-	-	-	-	
Total Sales					26,503	23,263	2,780	268	20	138	31	
Administrative & General												
Operations												
920	Salaries	Labor	21	1,167,071	810,724	106,361	44,081	38,274	11,092	36,031	120,507	
921	Office Supplies & Expense	Labor	21	2,939	2,042	268	111	96	28	91	303	
922	Administrative Expense Transferred	Labor	21	-	-	-	-	-	-	-	-	
923	Outside Services	Labor	21	-	-	-	-	-	-	-	-	
924	Property Insurance	Net Non-General Plant	17	-	-	-	-	-	-	-	-	
925	Injuries and Damages	Labor	21	-	-	-	-	-	-	-	-	
926	Employee Pensions & Benefits	Labor	21	-	-	-	-	-	-	-	-	
928	Regulatory Commission	Cost of Service	20	-	-	-	-	-	-	-	-	
930.0	General Advertising	Cost of Service	20	-	-	-	-	-	-	-	-	
930.2	Miscellaneous General	Cost of Service	20	-	-	-	-	-	-	-	-	
929.0	Duplicate Charges Credit	Cost of Service	20	-	-	-	-	-	-	-	-	
931	Rents	Cost of Service	20	-	-	-	-	-	-	-	-	
Maintenance												
935	General Plant	Net Non-General Plant	17	-	-	-	-	-	-	-	-	
Total Administrative & General					1,170,010	812,766	106,629	44,192	38,371	11,120	36,122	120,811
TOTAL LABOR					4,777,946	3,319,075	435,440	180,464	156,693	45,410	147,511	493,353