

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

I. RATE BASE

			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	1,804	1,181	188	70	63	-	51	252
301 & 302	Franchise & Consents	Cost of Service	20	31,081	20,350	3,231	1,199	1,080	-	877	4,343
303.00	Miscellaneous	Cost of Service	20	22,055	14,441	2,293	851	767	-	623	3,082
	Total Intangible			54,940	35,972	5,711	2,119	1,910	-	1,551	7,678
				54,940							
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 & Improvements		4	-	-	-	-	-	-	-	-
367.00	Mains		4	-	-	-	-	-	-	-	-
369.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	6,775	2,410	642	451	303	-	361	2,608
	Total Transmission Plant			6,775	2,410	642	451	303	-	361	2,608
				6,775							
Distribution Plant											
374.00	Land & Land Rights	Mains	5	34,518	19,304	3,944	1,512	914	-	1,362	7,483
375.00	Structures & Improvements	Mains	5	24,136	13,498	2,757	1,057	639	-	952	5,232
376.00	Mains	Mains	5	4,031,736	2,254,742	460,611	176,581	106,709	-	159,100	873,993
378.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	333,113	118,486	31,580	22,180	14,890	-	17,735	128,242
379.00	M&R Sta Equip - City Gate	Annual Throughput Ccf	2	475,048	168,971	45,036	31,631	21,235	-	25,292	182,884
380.00	Services	Weighted Services	10	1,235,583	1,061,955	149,895	13,259	801	-	7,955	1,719
381.00	Meters	Weighted Meters	11	830,745	612,382	86,438	51,090	5,753	-	29,126	45,957
382.00	Meter Installation		6	-	-	-	-	-	-	-	-
383.00	House Regulators	Weighted Regulators	12	454,873	357,565	50,470	29,831	-	-	17,006	-
385.00	Industrial Mea/Reg	Large Ind. Bills	13	141,849	-	-	-	47,283	-	-	94,566
387.00	Other Equip	Net Distribution Plant	16	5,472	3,605	607	201	123	-	154	782
	Total Distribution Plant			7,567,073	4,610,507	831,338	327,341	198,347	-	258,683	1,340,858
				7,567,073							
General Plant											
	Other General Plant	Net Non-General Plant	17	669,495	440,705	74,170	24,646	15,215	-	18,812	95,947
	Communications	Net Non-General Plant	17	38,567	25,387	4,273	1,420	876	-	1,084	5,527
	Total General Plant			708,062	466,092	78,443	26,066	16,092	-	19,896	101,474
				708,062							
Total Plant In Service				8,336,850	5,114,981	916,134	355,976	216,651	-	280,491	1,452,617
				8,336,850							

B. ACCUMULATED DEPRECIATION & AMORTIZATION		FACTOR DESCRIPTION	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		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 & Improvements		4	-	-	-	-	-	-	-	-
367.00	Mains		4	-	-	-	-	-	-	-	-
369.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	90	32	9	6	4	-	5	35
	Total Transmission Plant			90	32	9	6	4	-	5	35
Distribution Plant				90							
374.00	Land & Land Rights		5	-	-	-	-	-	-	-	-
375.00	Structures & Improvements	Mains	5	14,515	8,117	1,658	636	384	-	573	3,147
376.00	Mains	Mains	5	2,627,259	1,469,290	300,154	115,068	69,537	-	103,677	569,533
378.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	154,656	55,010	14,662	10,298	6,913	-	8,234	59,540
379.00	M&R Sta Equip - City Gate	Annual Throughput Ccf	2	177,568	63,159	16,834	11,823	7,937	-	9,454	68,360
380.00	Services	Weighted Services	10	(192,108)	(165,112)	(23,306)	(2,061)	(125)	-	(1,237)	(267)
381.00	Meters	Weighted Meters	11	410,915	302,905	42,755	25,271	2,846	-	14,407	22,732
382.00	Meter Installation		6	-	-	-	-	-	-	-	-
383.00	House Regulators	Weighted Regulators	12	269,394	211,765	29,891	17,667	-	-	10,072	-
385.00	Industrial Mea/Reg	Large Ind. Bills	13	59,154	-	-	-	19,718	-	-	39,436
387.00	Other Equip	Net Distribution Plant	16	5,472	3,605	607	201	123	-	154	782
	Total Distribution Plant			3,526,825	1,948,739	383,255	178,902	107,334	-	145,333	763,262
General Plant				3,526,825							
	Other General Plant	Net Non-General Plant	17	345,759	227,601	38,305	12,728	7,858	-	9,715	49,551
	Communications	Net Non-General Plant	17	18,059	11,888	2,001	665	410	-	507	2,588
	Total General Plant			363,818	239,488	40,306	13,393	8,268	-	10,223	52,139
Total Depreciation & Amortization Reserve				3,890,733	2,188,260	423,569	192,301	115,606	-	155,560	815,436
				3,890,733							

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	1,804	1,181	188	70	63	-	51	252
302.00	Franchise & Consents	Cost of Service	20	31,081	20,350	3,231	1,199	1,080	-	877	4,343
303.00	Miscellaneous	Cost of Service	20	22,055	14,441	2,293	851	767	-	623	3,082
	Total Intangible			54,940	35,972	5,711	2,119	1,910	-	1,551	7,678
Production Plant - Manufactured				54,940							
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 & Improvements		4	-	-	-	-	-	-	-	-
367.00	Mains		4	-	-	-	-	-	-	-	-
369.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	6,685	2,378	634	445	299	-	356	2,574
	Total Transmission Plant			6,685	2,378	634	445	299	-	356	2,574
Distribution Plant				6,685							
374.00	Land & Land Rights	Mains	5	34,518	19,304	3,944	1,512	914	-	1,362	7,483
375.00	Structures & Improvements	Mains	5	9,621	5,381	1,099	421	255	-	380	2,086
376.00	Mains	Mains	5	1,404,477	785,451	160,456	61,513	37,173	-	55,423	304,460
378.00	Meas & Reg Sta Equip	Annual Throughput Ccf	2	178,457	63,476	16,918	11,882	7,977	-	9,501	68,702
379.00	M&R Sta Equip - City Gate	Annual Throughput Ccf	2	297,480	105,811	28,202	19,807	13,297	-	15,838	114,524
380.00	Services	Weighted Services	10	1,427,691	1,227,067	173,201	15,320	925	-	9,192	1,986
381.00	Meters	Weighted Meters	11	419,830	309,477	43,683	25,819	2,907	-	14,719	23,225
382.00	Meter Installation		6	-	-	-	-	-	-	-	-
383.00	House Regulators	Weighted Regulators	12	185,479	145,801	20,580	12,164	-	-	6,934	-
385.00	Industrial Mea/Reg	Large Ind. Bills	13	82,695	-	-	-	27,565	-	-	55,130
387.00	Other Equip		16	-	-	-	-	-	-	-	-
	Total Distribution Plant			4,040,248	2,661,767	448,082	148,439	91,013	-	113,350	577,596
General Plant				4,040,248							
	Other General Plant	Net Non-General Plant	17	323,736	213,104	35,865	11,918	7,357	-	9,097	46,395
	Communications	Net Non-General Plant	17	20,508	13,500	2,272	755	466	-	576	2,939
	Total General Plant			344,244	226,604	38,137	12,673	7,823	-	9,673	49,334
				344,244							
GAS PLANT IN SERVICE - NET				4,446,117	2,926,721	492,564	163,675	101,045	-	124,930	637,181
				4,446,117							
OTHER GAS PLANT											
	Nat. Gas Stored Underground (CUSHIA)		3	-	-	-	-	-	-	-	-
TOTAL GAS PLANT IN SERVICE - NET				4,446,117	2,926,721	492,564	163,675	101,045	-	124,930	637,181
				4,446,117							

		FACTOR								
	FACTOR DESCRIPTION	NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
D. OTHER RATE BASE										
Add:										
	Cash Working Capital	20	32,126	21,035	3,340	1,239	1,117	-	907	4,489
	Materials and Supplies	18	25,763	16,959	2,854	948	586	-	724	3,692
	Prepayments	20	9,337	6,113	971	360	325	-	264	1,305
	Prepaid Pension Asset	21	285,649	193,853	29,242	10,817	11,049	-	7,270	33,418
	Alternative Minimum Tax Credit	19	-	-	-	-	-	-	-	-
	Net Cost of Removal Reg Asset	18	-	-	-	-	-	-	-	-
	Natural Gas Stored Underground	3	1,137,087	741,456	203,397	121,596	70,638	-	-	-
	Unamortized Chillicothe	19	-	-	-	-	-	-	-	-
	Unamortized GO-90-115	19	-	-	-	-	-	-	-	-
	Unamortized GO-91-359	19	-	-	-	-	-	-	-	-
	Total Additions To Net Plant In Service		1,489,962	979,416	239,803	134,960	83,713	-	9,164	42,905
			1,489,962							
Less:										
	Interest Offset	20	20,497	13,420	2,131	790	712	-	579	2,864
	Federal Income Tax Offset	19	5,040	3,280	623	261	162	-	117	598
	State Income Tax Offset	19	825	537	102	43	27	-	19	98
	Reg Liabilities	19	304,018	197,842	37,552	15,743	9,793	-	7,039	36,048
	Customer Advances For Construction	7	77,318	66,446	9,379	830	55	-	498	111
	Customer Deposits	7	129,338	111,151	15,689	1,388	93	-	833	185
	Deferred Income Taxes	19	196,184	127,668	24,233	10,159	6,320	-	4,542	23,262
	Total Deductions To Net Plant In Service		733,220	520,344	89,708	29,214	17,162	-	13,627	63,166
			733,220							
	Subtotal - Other Rate Base		756,742	459,072	150,095	105,747	66,551	-	(4,462)	(20,261)
			756,742							
	TOTAL RATE BASE		5,202,859	3,385,793	642,659	269,422	167,597	-	120,468	616,920
			5,202,859							

II. OPERATION and MAINTENANCE EXPENSES

		FACTOR DESCRIPTION	FACTOR 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	2	(4,167)	(1,482)	(395)	(277)	(186)	-	(222)	(1,604)
		Total Natural Gas Expense		(4,167)	(1,482)	(395)	(277)	(186)	-	(222)	(1,604)
				(4,167)							
Storage Expense											
766		NG PG Maint Field Meas & Regul	3	-	-	-	-	-	-	-	-
844		Energy Trading /Acct Gas	3	8,936	5,827	1,598	956	555	-	-	-
				-	-	-	-	-	-	-	-
		Total Storage		8,936	5,827	1,598	956	555	-	-	-
				8,936							
Transmission Operations											
850		Supervision & Engineering		-	-	-	-	-	-	-	-
851		Load Dispatch		-	-	-	-	-	-	-	-
856		Mains	4	-	-	-	-	-	-	-	-
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 Equipment		-	-	-	-	-	-	-	-
836		Purification Equipment		-	-	-	-	-	-	-	-
837		Other Equipment		-	-	-	-	-	-	-	-
		Total Transmission		-	-	-	-	-	-	-	-

II. OPERATION and MAINTENANCE EXPENSES (continue)		FACTOR DESCRIPTION	FACTOR NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
Distribution											
Operations											
870	Supervision & Engineering	Net Distribution Plant	16	2,458	1,619	273	90	55	-	69	351
871	Load Dispatch		2	-	-	-	-	-	-	-	-
874	Mains and services	Net Mains/Services Plant	15	171,823	122,096	20,242	4,661	2,311	-	3,920	18,592
875	Measuring & Regulating Stations	Annual Throughput Ccf	2	57,326	20,390	5,435	3,817	2,562	-	3,052	22,069
876	Measuring & Regulating Commercial	Large Ind. Bills	8	-	-	-	-	-	-	-	-
877	Measuring & Regulating City Gate	Annual Throughput Ccf	2	4,782	1,701	453	318	214	-	255	1,841
878	Meter & House Regulating	Weighted Regulators	12	123,018	96,702	13,649	8,068	-	-	4,599	-
879	Customer Installations	Large Ind. Bills	8	56,119	-	-	-	18,706	-	-	37,413
880	Other Expenses	Net Distribution Plant	16	51,215	33,741	5,680	1,882	1,154	-	1,437	7,322
Maintenance											
887	Mains	Mains	5	42,233	23,619	4,825	1,850	1,118	-	1,667	9,155
889	Measuring & Regulating Stations	Annual Throughput Ccf	2	4,699	1,671	445	313	210	-	250	1,809
890	Measuring & Regulating Commercial	Large Ind. Bills	8	6,618	-	-	-	2,206	-	-	4,412
891	Measuring & Regulating City Gate	Annual Throughput Ccf	2	374	133	35	25	17	-	20	144
892	Services	Weighted Services	10	5,207	4,475	632	56	3	-	34	7
893	Meters & House Regulators	Weighted Regulators	12	7,582	5,960	841	497	-	-	283	-
894	Other Equipment		16	-	-	-	-	-	-	-	-
Total Distribution				533,454	312,108	52,511	21,577	28,557	-	15,586	103,115
Customer Accounts				533,454							
901	Supervision	Bills	7	8,962	7,702	1,087	96	6	-	58	13
902	Meter reading	Met Reading	29	81,045	66,318	9,730	1,351	153	-	1,517	1,976
903	Customer Records and Collection	Weighted Meters	11	119,858	88,353	12,471	7,371	830	-	4,202	6,631
904	Uncollectible Accounts	Cost of Service	20	119,560	78,282	12,428	4,611	4,156	-	3,375	16,708
905	Miscellaneous	Customer Acct. Expense	14	3,266	2,374	353	136	52	-	93	258
Total Customer Accounts				332,691	243,030	36,070	13,565	5,198	-	9,245	25,585
Customer Service & Information				332,691							
907	Supervision	Bills	7	2,565	2,204	311	28	2	-	17	4
908	Customer Assistance	Bills	7	24,993	21,479	3,032	268	18	-	161	36
909	Informational & Instruct Advertising	Bills	7	2,026	1,741	246	22	1	-	13	3
910	Miscellaneous Expense	Bills	7	53	46	6	1	0	-	0	0
Total Customer Svc & Info				29,637	25,470	3,595	318	21	-	191	42
Sales				29,637							
911	Supervision	Bills	7	1,979	1,701	240	21	1	-	13	3
912	Demonstrating and Selling	Bills	7	1,847	1,587	224	20	1	-	12	3
913	Advertising		7	-	-	-	-	-	-	-	-
916	Miscellaneous		7	-	-	-	-	-	-	-	-
Total Sales				3,826	3,288	464	41	3	-	25	5
Administrative & General				3,826							
Operations											
920	Salaries	Labor	21	240,984	163,542	24,669	9,126	9,321	-	6,133	28,193
921	Office Supplies & Expense	Labor	21	82,821	56,206	8,478	3,136	3,203	-	2,108	9,689
922	Administrative Expense Transferred	Labor	21	-	-	-	-	-	-	-	-
923	Outside Services	Labor	21	22,733	15,428	2,327	861	879	-	579	2,660
924	Property Insurance	Net Non-General Plant	17	29	19	3	1	1	-	1	4
925	Injuries and Damages	Labor	21	35,998	24,430	3,685	1,363	1,392	-	916	4,211
926	Employee Pensions & Benefits	Labor	21	188,238	127,746	19,270	7,128	7,281	-	4,791	22,022
928	Regulatory Commission	Cost of Service	20	21,251	13,914	2,209	820	739	-	600	2,970
930.0	General Advertising	Cost of Service	20	(67)	(44)	(7)	(3)	(2)	-	(2)	(9)
930.2	Miscellaneous General	Cost of Service	20	21,370	13,992	2,221	824	743	-	603	2,986
929.0	Duplicate Charges Credit	Cost of Service	20	(6,031)	(3,949)	(627)	(233)	(210)	-	(170)	(843)
931	Rents	Cost of Service	20	58,856	38,536	6,118	2,270	2,046	-	1,662	8,225
Maintenance											
935	General Plant	Net Non-General Plant	17	12,940	8,518	1,434	476	294	-	364	1,854
Total Administrative & General				679,122	458,337	69,781	25,770	25,687	-	17,583	81,963
TOTAL O & M EXPENSES				679,122	1,583,499	1,046,577	163,625	59,834	-	42,407	209,106

III. DEPRECIATION and AMORTIZATION			FACTOR	Lg Vol						
	FACTOR DESCRIPTION	NO.	TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Int	Tran Sm Vol	Tran Lg Vol
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 & Improvements	4	-	-	-	-	-	-	-	-
367.00	Mains	4	-	-	-	-	-	-	-	-
369.00	Meas & Reg Sta Equip	2	150	53	14	10	7	-	8	58
	Total Transmission Plant		150	53	14	10	7	-	8	58
Distribution Plant			150							
374.00	Land & Land Rights	5	-	-	-	-	-	-	-	-
375.00	Structures & Improvements	5	536	300	61	23	14	-	21	116
376.00	Mains	5	183,041	102,365	20,912	8,017	4,845	-	7,223	39,679
378.00	Meas & Reg Sta Equip	2	6,662	2,370	632	444	298	-	355	2,565
379.00	M&R Sta Equip - City Gate	2	9,501	3,379	901	633	425	-	506	3,658
380.00	Services	10	40,898	35,151	4,962	439	27	-	263	57
381.00	Meters	11	21,350	15,738	2,221	1,313	148	-	749	1,181
382.00	Meter Installation	6	-	-	-	-	-	-	-	-
383.00	House Regulators	12	20,606	16,198	2,286	1,351	-	-	770	-
385.00	Industrial Mea/Reg	13	3,816	-	-	-	1,272	-	-	2,544
387.00	Other Equip	16	-	-	-	-	-	-	-	-
	Total Distribution Plant		286,410	175,501	31,975	12,220	7,028	-	9,887	49,800
General Plant			286,410							
	Other General Plant	17	34,712	22,850	3,846	1,278	789	-	975	4,975
	Communication	17	1,543	1,016	171	57	35	-	43	221
	Total General Plant		36,255	23,865	4,017	1,335	824	-	1,019	5,196
ANNUALIZED CAPITALIZED DEP			36,255							
	Net Non-General Plant	17	(3,009)	(1,981)	(333)	(111)	(68)	-	(85)	(431)
Total Depreciation			319,806	197,439	35,672	13,454	7,790	-	10,829	54,622
Amortization Expense										
	Total Net Plant	18	91498	60,230	10,137	3,368	2,079	-	2,571	13,113
Total Depreciation and Amortization			411,304	257,669	45,809	16,822	9,869	-	13,400	67,735
OTHER OPERATING EXPENSES			411,304							
	Other									
	Interst on Deposits	26	6,467	3,652	941	478	129	-	367	899
TOTAL OPERATING EXPENSE WO/ TAXES			6,467							
			2,001,270	1,307,899	210,374	79,249	69,833	-	56,174	277,741
			2,001,270							

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	18	72,718	47,868	8,056	2,677	1,653	-	2,043	10,421
Franchise	19	(76,369)	(49,698)	(9,433)	(3,955)	(2,460)	-	(1,768)	(9,055)
Transp	19	-	-	-	-	-	-	-	-
Gross Receipts (del. from staff run)		-	-	-	-	-	-	-	-
Payroll	21	45,698	31,013	4,678	1,731	1,768	-	1,163	5,346
Other	20	309,305	202,518	32,153	11,928	10,750	-	8,732	43,223
Subtotal - TOTIT		351,352	231,701	35,454	12,381	11,711	-	10,170	49,936
		351,352							

2. Income Taxes

Current Income Tax Expense	19	-	-	-	-	-	-	-	-
Deferred Income Tax Expense	19	13,198	8,589	1,630	683	425	-	306	1,565
Total Income Taxes		13,198	8,589	1,630	683	425	-	306	1,565
		13,198							
TOTAL TAXES		364,550	240,290	37,084	13,064	12,136	-	10,476	51,501
		364,550							

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	1,589,966	1,050,230	164,566	62,428	59,964	-	42,774	210,006
Depreciation and Amortization Expenses	411,304	257,669	45,809	16,822	9,869	-	13,400	67,735
Taxes	364,550	240,290	37,084	13,064	12,136	-	10,476	51,501
TOTAL - Expenses and Taxes	2,365,820	1,548,188	247,458	92,313	81,969	-	66,650	329,241
	2,365,820							
Current Revenue								
Rate Revenue	2,275,916	1,285,384	330,993	168,382	45,555	-	129,074	316,528
	-	-	-	-	-	-	-	-
Other Revenue	25,534	20,890	3,184	500	87	-	344	529
TOTAL - Current Revenues	2,301,450	1,306,273	334,177	168,882	45,642	-	129,418	317,057
Current Revenue Percentage	100.00%	56.76%	14.52%	7.34%	1.98%		5.62%	13.78%
OPERATING INCOME	(64,370)	(241,915)	86,719	76,569	(36,326)		62,768	(12,184)
	(64,370)							
TOTAL RATE BASE	5,202,859	3,385,793	642,659	269,422	167,597		120,468	616,920
	5,202,859							
Implicit Rate of Return (ROR)	-1.24%	-7.15%	13.49%	28.42%	-21.67%		52.10%	-1.97%

Customer Cost Calculation

CCHG DOLLARS:

		TOTAL	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran Sm Vol	Tran Lg Vol
		-----	-----	-----	-----	-----	-----	-----	-----
RATE BASE			1,682,344	237,464	53,303	31,398	-	30,846	80,341
RETURN	9.8000%		272,035	38,398	8,619	5,077	-	4,988	12,991
O & M	(Return grossed up for Fed and State income tax)		346,328	49,272	18,504	19,808	-	11,343	46,417
DEPR. + OTHER			67,087	9,469	3,103	1,446	-	1,782	3,782
		=====	=====	=====	=====	=====	=====	=====	=====
CUSTOMER CHARGE COSTS			685,450	97,139	30,226	26,331	-	18,113	63,190
CUSTOMER BILLS			57,669	8,140	720	48	-	432	96
MONTHLY CUSTOMER CHARGE			11.89	11.93	41.98	548.57	-	41.93	658.23

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	0.56478	0.14543	0.07398	0.02002	-	0.05671	0.13908	
2 Annual Throughput Ccf	1.00000	0.35569	0.09480	0.06658	0.04470	-	0.05324	0.38498	
3 Winter Sales	1.00000	0.65207	0.17888	0.10694	0.06212	-	-	-	
4 Coincident Peak Demand	1.00000	0.42255	0.11429	0.05854	0.03846	-	0.06412	0.30203	
5 Mains	1.00000	0.55925	0.11425	0.04380	0.02647	-	0.03946	0.21678	
6 Weighted Meter Installaion	1.00000	0.73715	0.10405	0.06150	0.00693	-	0.03506	0.05532	
7 Bills	1.00000	0.85938	0.12130	0.01073	0.00072	-	0.00644	0.00143	
8 Large Ind. Bills	1.00000	-	-	-	0.33333	-	-	-	0.66667
9 Bills - Large Ind. Bills	1.00000	0.86123	0.12156	0.01075	-	-	0.00645	-	
10 Weighted Services	1.00000	0.85948	0.12132	0.01073	0.00065	-	0.00644	0.00139	
11 Weighted Meters	1.00000	0.73715	0.10405	0.06150	0.00693	-	0.03506	0.05532	
12 Weighted Regulators	1.00000	0.78608	0.11096	0.06558	-	-	0.03739	-	
13 Large Ind. Bills	1.00000	-	-	-	0.33333	-	-	-	0.66667
14 Customer Acct. Expense	1.00000	0.72693	0.10806	0.04160	0.01604	-	0.02838	0.07899	
15 Net Mains/Services Plant	1.00000	0.71059	0.11781	0.02713	0.01345	-	0.02281	0.10820	
16 Net Distribution Plant	1.00000	0.65881	0.11090	0.03674	0.02253	-	0.02806	0.14296	
17 Net Non-General Plant	1.00000	0.65826	0.11079	0.03681	0.02273	-	0.02810	0.14331	
18 Total Net Plant	1.00000	0.65826	0.11079	0.03681	0.02273	-	0.02810	0.14331	
19 Rate Base	1.00000	0.65076	0.12352	0.05178	0.03221	-	0.02315	0.11857	
20 Cost of Service	1.00000	0.65475	0.10395	0.03856	0.03476	-	0.02823	0.13974	
21 Labor	1.00000	0.67864	0.10237	0.03787	0.03868	-	0.02545	0.11699	
22									
23									
24									
25									
26 Interest on Dep	1.00000	0.56478	0.14543	0.07398	0.02002	-	0.05671	0.13908	
27 Uncollectibles	1.00000	0.92686	0.03091	0.04223	-	-	-	-	
28 Bills	1.00000	0.85938	0.12130	0.01073	0.00072	-	0.00644	0.00143	
29 Met Reading	1.00000	0.81829	0.12006	0.01667	0.00189	-	0.01871	0.02438	
30 Other Revenue	1.00000	0.81809	0.12468	0.01960	0.00342	-	0.01348	0.02072	

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	1,368,560	905,845	141,282	53,660	52,364	-	36,339	179,070
DEPREC. & AMORT. EXPENSE	411,304	257,669	45,809	16,822	9,869	-	13,400	67,735
TAXES	55,245	37,771	4,931	1,136	1,385	-	1,744	8,277
Subtotal - Expenses and Taxes	1,835,109	1,201,286	192,022	71,619	63,618	-	51,483	255,082
TOTAL RATE BASE	1,835,109							
	5,126,953	3,336,094	634,769	266,495	164,958	-	118,325	606,313
RATE OF RETURN	5,126,953							
	-1.237%	-1.237%	-1.237%	-1.237%	-1.237%	-1.237%	-1.237%	-1.237%
REQUIRED OPERATING INCOME	(63,431)	(41,274)	(7,853)	(3,297)	(2,041)	-	(1,464)	(7,501)
TOTAL COST OF SERVICE	1,771,678	1,160,011	184,168	68,321	61,578	-	50,019	247,581
	1,771,678							

Labor Allocator Calculation

		FACTOR NO.	LABOR	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Int	Tran	Sm Vol	Tran Lg Vol
FACTOR DESCRIPTION											
Natural Gas Supply Expense											
804	Nat. Gas City Gate & LP Purchases										
808	Gas Withdrawn from Storage										
809	Gas Delivered to Storage										
813	Other	2									
	Total Natural Gas Expense										
Storage Expense											
766	NG PG Maint Field Meas & Regul	3									
844	Energy Trading / Acct Gas	3									
	Total Storage										
Transmission											
Operations											
850	Supervision & Engineering										
851	Load Dispatch										
856	Mains	4	-	-	-	-	-	-	-	-	-
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 Equipment										
836	Purification Equipment										
837	Other Equipment										
	Total Transmission										

Labor Allocator (continue)

		FACTOR DESCRIPTION	FACTOR NO.	LABOR	Res	Sm Comm	Sm Vol Firm	Lg Vol Firm	Lg Vol Ir	Tran Sm Vol	Tran Lg Vol
Distribution Operations											
870	Supervision & Engineering	Net Distribution Plant	16	1,438	947	159	53	32	-	40	206
871	Load Dispatch		2	-	-	-	-	-	-	-	-
874	Mains and services	Net Mains/Services Plant	15	171,866	122,127	20,247	4,662	2,312	-	3,921	18,596
875	Measuring & Regulating Stations	Annual Throughput Ccf	2	32	11	3	2	1	-	2	12
876	Measuring & Regulating Commercial	Large Ind. Bills	8	-	-	-	-	-	-	-	-
877	Measuring & Regulating City Gate	Annual Throughput Ccf	2	5	2	0	0	0	-	0	2
878	Meter & House Regulating	Weighted Regulators	12	123,018	96,702	13,649	8,068	-	-	4,599	-
879	Customer Installations	Large Ind. Bills	8	56,119	-	-	-	18,706	-	-	37,413
880	Other Expenses	Net Distribution Plant	16	68	45	8	2	2	-	2	10
881	Rents		16	-	-	-	-	-	-	-	-
Maintenance											
885	Supervision & Engineering		16	-	-	-	-	-	-	-	-
886	Structures and Improvements		16	-	-	-	-	-	-	-	-
887	Mains	Mains	5	131	73	15	6	3	-	5	28
889	Measuring & Regulating Stations	Annual Throughput Ccf	2	8	3	1	1	0	-	0	3
890	Measuring & Regulating Commercial	Large Ind. Bills	8	13	-	-	-	4	-	-	9
891	Measuring & Regulating City Gate	Annual Throughput Ccf	2	-	-	-	-	-	-	-	-
892	Services	Weighted Services	10	36	31	4	0	0	-	0	0
893	Meters & House Regulators	Weighted Regulators	12	1	1	0	0	-	-	0	-
894	Other Equipment		16	-	-	-	-	-	-	-	-
Total Distribution				352,735	219,942	34,088	12,795	21,062	-	8,570	56,279
Customer Accounts											
901	Supervision	Bills	7	8,962	7,702	1,087	96	6	-	58	13
902	Meter reading	Met Reading	29	81,045	66,318	9,730	1,351	153	-	1,517	1,976
903	Customer Records and Collection	Weighted Meters	11	111,990	82,553	11,652	6,887	776	-	3,926	6,195
904	Uncollectible Accounts	Cost of Service	20	57,094	37,382	5,935	2,202	1,984	-	1,612	7,979
905	Miscellaneous	Customer Acct. Expense	14	3,266	2,374	353	136	52	-	93	258
Total Customer Accounts				262,357	196,330	28,758	10,672	2,972	-	7,205	16,420
Customer Service & Information											
907	Supervision	Bills	7	2,565	2,204	311	28	2	-	17	4
908	Customer Assistance	Bills	7	-	-	-	-	-	-	-	-
909	Informational & Instruct Advertising	Bills	7	-	-	-	-	-	-	-	-
910	Miscellaneous Expense	Bills	7	-	-	-	-	-	-	-	-
Total Customer Svc & Info				2,565	2,204	311	28	2	-	17	4
Sales											
911	Supervision	Bills	7	1,979	1,701	240	21	1	-	13	3
912	Demonstrating and Selling	Bills	7	1,847	1,587	224	20	1	-	12	3
913	Advertising		7	-	-	-	-	-	-	-	-
916	Miscellaneous		7	-	-	-	-	-	-	-	-
Total Sales				3,826	3,288	464	41	3	-	25	5
Administrative & General Operations											
920	Salaries	Labor	21	240,984	163,542	24,669	9,126	9,321	-	6,133	28,193
921	Office Supplies & Expense	Labor	21	-	-	-	-	-	-	-	-
922	Administrative Expense Transferred	Labor	21	-	-	-	-	-	-	-	-
923	Outside Services	Labor	21	23,560	15,989	2,412	892	911	-	600	2,756
924	Property Insurance	Net Non-General Plant	17	-	-	-	-	-	-	-	-
925	Injuries and Damages	Labor	21	-	-	-	-	-	-	-	-
926	Employee Pensions & Benefits	Labor	21	294,166	199,633	30,114	11,140	11,378	-	7,487	34,415
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				558,710	379,164	57,195	21,158	21,611	-	14,219	65,364
TOTAL LABOR				1,180,193	800,927	120,816	44,693	45,649	-	30,036	138,072