Residential Rate Design

Empire District Gas Company			
Residential (RS)			
Rate Design Workpaper			
B			
Revenues			
Target Revenues	13,470,397		
Current Revenues	12,261,766		
\$ Difference	1,208,631		
% Difference	9.9%		
	Total Use		
Annual Usage (CCF)	24,773,367		
Number of Bills	455,794		
Average Annual Use (CCF)	652		
	_		
Residential (RS)	Rate	Units	Revenues
Proposed Rates			
-			
Customer Charge	\$ 18.10	455,794	\$ 8,249,871
	\$ 18.10 0.21073	455,794 24,773,367	\$ 8,249,871 5,220,526
Customer Charge Consumption Charge			5,220,526
Customer Charge			\$
Customer Charge Consumption Charge Revenue at Proposed Rates			5,220,526
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates	\$ 0.21073	24,773,367	\$ 5,220,526
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge	0.21073	24,773,367 455,794	\$ 5,220,526 13,470,397 7,520,601
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge	\$ 0.21073	24,773,367	\$ 5,220,526 13,470,397 7,520,601 5,133,289
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge	\$ 0.21073	24,773,367 455,794	\$ 5,220,526 13,470,397 7,520,601
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge TCJA Credit	\$ 0.21073	24,773,367 455,794	\$ 5,220,526 13,470,397 7,520,601 5,133,289 (392,044)
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge	\$ 0.21073	24,773,367 455,794	\$ 5,220,526 13,470,397 7,520,601 5,133,289
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates	\$ 0.21073 16.50 0.20721	24,773,367 455,794	\$ 5,220,526 13,470,397 7,520,601 5,133,289 (392,044)
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge TCJA Credit	\$ 0.21073	24,773,367 455,794	\$ 5,220,526 13,470,397 7,520,601 5,133,289 (392,044)

Residential Bill Impact

					Bill Imp Annual Bill		Analysis - F o PGA)	ts Rate	Annual Bill (w/ PGA)									
Annual	Cumulative	Cumulative	Proposed	d Current		rrent Difference		Difference	Proposed			Current	Difference		Difference			
Use	Bills	Use	Annual Bill		Annual Bill	nual Bill (\$)		(%)	Annual Bill		1	Annual Bill		(\$)	(%)			
100	2.6%	0.2%	\$ 238	\$	217	\$	21	9.8%	\$	277	\$	256	\$	21	8.3%			
200	7.0%	1.3%	\$ 259	\$	236	\$	23	9.9%	\$	337	\$	314	\$	23	7.4%			
300	14.2%	4.3%	\$ 280	\$	255	\$	25	9.9%	\$	398	\$	372	\$	25	6.8%			
400	24.6%	10.2%	\$ 301	\$	274	\$	27	10.0%	\$	458	\$	430	\$	27	6.4%			
500	38.2%	20.1%	\$ 323	\$	293	\$	29	10.0%	\$	518	\$	488	\$	29	6.0%			
600	52.7%	33.0%	\$ 344	\$	312	\$	32	10.1%	\$	578	\$	546	\$	32	5.8%			
700	66.4%	47.2%	\$ 365	\$	331	\$	34	10.1%	\$	638	\$	604	\$	34	5.6%			
800	76.9%	59.9%	\$ 386	\$	350	\$	36	10.2%	\$	698	\$	662	\$	36	5.4%			
900	84.3%	70.1%	\$ 407	\$	369	\$	38	10.2%	\$	758	\$	721	\$	38	5.2%			
1,000	89.5%	77.9%	\$ 428	\$	388	\$	40	10.2%	\$	818	\$	779	\$	40	5.1%			

Small General Service Rate Design

Empire District Gas Company			
Small General Service (SGS)			
Rate Design Workpaper			
-			
Revenues			
Target Revenues	3,189,812		
Current Revenues	3,128,128		
S Difference	 61,684		
% Difference	2.0%		
% Difference	2.0%		
	Total Use		
Annual Usage (CCF)	6,901,303		
Number of Bills	57,356		
Average Annual Use (CCF)	1,444		
Average Annual OSC (CC)	1,444		
Small General Service (SGS)	Rate	Units	Revenues
Proposed Rates			
Proposed Rates Customer Charge	\$ 25.00	57,356	\$ 1,433,897
	\$ 25.00 0.25443	57,356 6,901,303	\$ 1,433,897 1,755,915
Customer Charge			\$
Customer Charge			\$
Customer Charge Consumption Charge			1,755,915
Customer Charge Consumption Charge			1,755,915
Customer Charge Consumption Charge Revenue at Proposed Rates			\$ 1,755,915
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates	\$ 0.25443	6,901,303	\$ 1,755,915 3,189,812
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge	\$ 25.00	6,901,303 57,356	\$ 1,755,915 3,189,812 1,433,897
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge	\$ 25.00	6,901,303 57,356	\$ 1,755,915 3,189,812 1,433,897 1,799,722
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge	\$ 25.00	6,901,303 57,356	\$ 1,755,915 3,189,812 1,433,897 1,799,722
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge TCJA Credit	\$ 25.00	6,901,303 57,356	\$ 1,755,915 3,189,812 1,433,897 1,799,722 (105,483)
Customer Charge Consumption Charge Revenue at Proposed Rates Current Rates Customer Charge Consumption Charge TCJA Credit	\$ 25.00	6,901,303 57,356	\$ 1,755,915 3,189,812 1,433,897 1,799,722 (105,483)

Small General Service Bill Impact

					Impact Ana Annual Bill			ien	neral Service	rvice Annual Bill (w/ PGA)									
Annual	Cumulative	Cumulative	Proposed		Current		Difference		Difference		Proposed		Current	Difference		Difference			
Use	Bills	Use	Annual Bill		Annual Bill		(\$)		(%)		Annual Bill		Annual Bill		(\$)	(%)			
100	3.9%	0.1%	\$ 325	\$	324	\$	1		0.3%	\$	364	\$	363	\$	1	0.3%			
200	9.0%	0.7%	\$ 351	\$	349	\$	2		0.6%	\$	429	\$	427	\$	2	0.5%			
300	15.0%	1.8%	\$ 376	\$	373	\$	3		0.8%	\$	493	\$	490	\$	3	0.6%			
400	22.5%	3.6%	\$ 402	\$	398	\$	4		1.0%	\$	558	\$	554	\$	4	0.7%			
500	29.5%	5.9%	\$ 427	\$	422	\$	5		1.2%	\$	622	\$	617	\$	5	0.8%			
750	45.3%	12.9%	\$ 491	\$	483	\$	7		1.5%	\$	784	\$	776	\$	7	1.0%			
1,000	57.6%	20.5%	\$ 554	\$	544	\$	10		1.8%	\$	945	\$	935	\$	10	1.1%			
1,500	72.7%	33.7%	\$ 682	\$	667	\$	15		2.2%	\$	1,267	\$	1,252	\$	15	1.2%			
2,500	86.4%	52.5%	\$ 936	\$	911	\$	25		2.7%	\$	1,912	\$	1,887	\$	25	1.3%			
5,000	96.8%	77.9%	\$ 1,572	\$	1,522	\$	50		3.3%	\$	3,524	\$	3,474	\$	50	1.4%			

Medium General Service Rate Design

Empire District Gas Company Medium General Service (MGS)					
Rate Design Workpaper					
Revenues					
Revenues					
Target Revenues		2,306,807			
Current Revenues		2,274,024			
\$ Difference		32,782			
% Difference		1.4%			
		Total Use	Medium Use		Large Use
Annual Usage (CCF)		7,186,729	4,979,267		2,207,462
Number of Bills		8,164	7,076		1,088
Average Annual Use (CCF)		10,563	8,444		24,344
Medium General Service		Rate	Units		Revenues
Proposed Rates					
Customer Charge	\$	120.00	8,164	\$	979,709
Consumption Charge	\$	0.18466	7,186,729		1,327,098
				_	2 225 227
Revenue at Proposed Rates				\$	2,306,807
Former Small Commercial Service Medium					
Former Small Commercial Service Medium		Rate	Units		Revenues
Former Small Commercial Service Medium		Rate	Units		Revenues
Current Rates		Rate	Units		Revenues
	\$	Rate 85.00	Units 7,076	\$	Revenues 601,469
Current Rates	- \$			\$	
Current Rates Customer Charge	\$	85.00	7,076	\$	601,469
Current Rates Customer Charge Consumption Charge	- \$	85.00	7,076	\$	601,469 1,093,447
Current Rates Customer Charge Consumption Charge	- \$	85.00	7,076	\$	601,469 1,093,447
Current Rates Customer Charge Consumption Charge TCJA Credit	- \$	85.00	7,076		601,469 1,093,447 (54,014)
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates	- \$	85.00 0.21960	7,076 4,979,267		601,469 1,093,447 (54,014) 1,640,902
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large	\$	85.00	7,076		601,469 1,093,447 (54,014)
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge	- \$ - \$	85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge Consumption Charge		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues 217,627 436,327
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge Consumption Charge TCJA Credit		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues 217,627 436,327 (20,832)
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge Consumption Charge		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues 217,627 436,327
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge Consumption Charge TCJA Credit		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues 217,627 436,327 (20,832)
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge Consumption Charge TCJA Credit		85.00 0.21960 Rate	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues 217,627 436,327 (20,832)
Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates Former Small Commercial Service Large Current Rates Customer Charge Consumption Charge TCJA Credit Revenue at Current Rates	- \$	85.00 0.21960 Rate 200.00 0.19766	7,076 4,979,267 Units	\$	601,469 1,093,447 (54,014) 1,640,902 Revenues 217,627 436,327 (20,832)

Medium General Service Bill Impact

Bill Impact Analysis - Former Small Commercial Service Medium Annual Bill (w/o PGA) Annual Bill (w/ PGA)																
Annual	Cumulative	Cumulative		Proposed		Current		Difference	Difference		Proposed		Current	•	Difference	Difference
Use	Bills	Use		Annual Bill		Annual Bill		(\$)	(%)		Annual Bill	-	Annual Bill		(\$)	(%)
500	2.2%	0.1%		1,532		1,124	\$	408	36.3%		1,728	\$	1,319	\$	408	31.0%
1,500	4.7%	0.4%	\$	1,717	\$	1,332	\$	385		\$	2,303	\$	1,918	\$	385	20.1%
3,000	11.8%	2.5%	\$	1,994	\$	1,644	\$	350	21.3%	\$	3,165	\$	2,815	\$	350	12.4%
6,000	41.8%	19.6%	\$	2,548	\$	2,268	\$	280	12.3%	\$	4,890	\$	4,610	\$	280	6.1%
7,000	52.2%	28.0%	\$	2,733	\$	2,476	\$	257	10.4%	\$	5,465	\$	5,209	\$	257	4.9%
8,000	60.1%	35.4%	\$	2,917	\$	2,684	\$	233	8.7%	\$	6,040	\$	5,807	\$	233	4.0%
9,000	68.1%	43.8%	\$	3,102	\$	2,892	\$	210	7.3%	\$	6,616	\$	6,406	\$	210	3.3%
10,000	74.1%	50.8%	\$	3,287	\$	3,100	\$	186	6.0%	\$	7,191	\$	7,004	\$	186	2.7%
15,000	90.0%	74.8%	\$	4,210	\$	4,140	\$	70	1.7%	\$	10,066	\$	9,996	\$	70	0.7%
		90.7%	S	5,133	S	5,180	Ś	(47)	-0.9%	\$	12,941	Ś	12,988	\$	(47)	-0.4%
20,000	97.6%	50.776	Ÿ	2,200	<u> </u>	,									,	
20,000	97.6%	30.776	<u> </u>				rme	er Small Cor	nmercial Servi	ce	Large					
20,000	97.6%	30.776			ct A				nmercial Servi	ce	Large		Annual Bill	l (w	/ PGA)	
20,000 Annual	97.6% Cumulative	Cumulative			ct A	Analysis - Fo	(w/		nmercial Servi ——— Difference	ce	Large Proposed		Annual Bill		/ PGA) Difference	Difference
				Bill Impa	ct A	Analysis - Fo Annual Bill	(w/	o PGA)								
Annual	Cumulative	Cumulative		Bill Impad	ct A	Analysis - Fo Annual Bill Current	(w/	o PGA) Difference	Difference		Proposed		Current		Difference	
Annual	Cumulative	Cumulative		Bill Impad	ct A	Analysis - Fo Annual Bill Current	(w/	o PGA) Difference	Difference		Proposed Annual Bill	\$	Current		Difference	(%)
Annual Use	Cumulative Bills	Cumulative Use	\$	Bill Impad Proposed Annual Bill	ct A	Analysis - Fo Annual Bill Current Annual Bill	(w/	o PGA) Difference (\$)	Difference (%)		Proposed Annual Bill		Current Annual Bill		Difference (\$)	-35.8%
Annual Use	Cumulative Bills 1.2%	Cumulative Use 0.0%	\$ \$	Bill Impace Proposed Annual Bill 1,532 1,717	ct A	Analysis - Fo Annual Bill Current Annual Bill 2,494	(w/	O PGA) Difference (\$)	Difference (%) -38.6% -36.0%	\$	Proposed Annual Bill 1,728 2,303	\$	Current Annual Bill 2,689	\$	(\$) (962)	-35.8% -29.5%
Annual Use 500 1,500	Cumulative Bills 1.2% 2.4%	Cumulative Use 0.0% 0.1%	\$ \$ \$	Proposed Annual Bill 1,532 1,717 1,994	s \$	Analysis - Fo Annual Bill Current Annual Bill 2,494 2,682	\$ \$	(962) (965)	Difference (%) -38.6% -36.0% -32.7%	\$	Proposed Annual Bill 1,728 2,303	\$	Current Annual Bill 2,689 3,267	\$	(\$) (962) (965)	-35.8% -29.5% -23.4%
Annual Use 500 1,500 3,000	Cumulative Bills 1.2% 2.4% 3.7%	Cumulative Use 0.0% 0.1% 0.2%	\$ \$ \$ \$	Proposed Annual Bill 1,532 1,717 1,994 2,363	\$ \$ \$	Analysis - Fo Annual Bill Current Annual Bill 2,494 2,682 2,963	\$ \$ \$	(962) (965) (969)	Difference (%) -38.6% -36.0% -32.7% -29.2%	\$ \$ \$	Proposed Annual Bill 1,728 2,303 3,165	\$ \$ \$	2,689 3,267 4,135	\$ \$	(\$) (962) (965) (969)	-35.8% -29.5% -23.4% -18.4%
Annual Use 500 1,500 3,000 5,000	Cumulative Bills 1.2% 2.4% 3.7% 3.7%	Cumulative Use 0.0% 0.1% 0.2% 0.2%	\$ \$ \$ \$ \$	Proposed Annual Bill 1,532 1,717 1,994 2,363 3,287	\$ \$ \$ \$	Analysis - Fo Annual Bill Current Annual Bill 2,494 2,682 2,963 3,339	\$ \$ \$	(962) (965) (969) (976)	Difference (%) -38.6% -36.0% -32.7% -29.2%	\$ \$ \$	Proposed Annual Bill 1,728 2,303 3,165 4,315	\$ \$ \$ \$	2,689 3,267 4,135 5,291	\$ \$ \$	(962) (965) (969) (976)	-35.8% -29.5% -23.4% -18.4% -12.1%
Annual Use 500 1,500 3,000 5,000 10,000	Cumulative Bills 1.2% 2.4% 3.7% 3.7% 14.6%	Cumulative Use 0.0% 0.1% 0.2% 0.2% 4.3%	\$ \$ \$ \$ \$	Proposed Annual Bill 1,532 1,717 1,994 2,363 3,287 4,210	\$ \$ \$ \$ \$	Analysis - Fo Annual Bill Current Annual Bill 2,494 2,682 2,963 3,339 4,278	\$ \$ \$ \$ \$	(962) (965) (969) (976) (991)	Difference (%) -38.6% -36.0% -32.7% -29.2% -23.2%	\$ \$ \$ \$	Proposed Annual Bill 1,728 2,303 3,165 4,315 7,191	\$ \$ \$ \$	2,689 3,267 4,135 5,291 8,182	\$ \$ \$ \$	(962) (965) (969) (976) (991)	-35.8% -29.5% -23.4% -18.4% -12.1% -9.1%
Annual Use 500 1,500 3,000 5,000 10,000 15,000	Cumulative Bills 1.2% 2.4% 3.7% 3.7% 14.6% 30.5%	Cumulative Use 0.0% 0.1% 0.2% 0.2% 4.3% 13.2%	\$ \$ \$ \$ \$ \$	Proposed Annual Bill 1,532 1,717 1,994 2,363 3,287 4,210 5,133	\$ \$ \$ \$ \$ \$	Analysis - Fo Annual Bill Current Annual Bill 2,494 2,682 2,963 3,339 4,278 5,217	\$ \$ \$ \$ \$ \$ \$	(962) (965) (966) (969) (976) (991) (1,007)	-38.6% -36.0% -32.7% -29.2% -23.2% -19.3%	\$ \$ \$ \$ \$	Proposed Annual Bill 1,728 2,303 3,165 4,315 7,191 10,066	\$ \$ \$ \$ \$	2,689 3,267 4,135 5,291 8,182 11,073	\$ \$ \$ \$ \$ \$	(962) (965) (969) (976) (991) (1,007)	-35.8% -29.5% -23.4% -18.4% -12.1% -9.1% -7.3%
500 1,500 3,000 5,000 10,000 15,000 20,000	Cumulative Bills 1.2% 2.4% 3.7% 3.7% 14.6% 30.5% 45.1%	Cumulative Use 0.0% 0.1% 0.2% 0.2% 4.3% 13.2% 24.2%	\$ \$ \$ \$ \$ \$ \$	Proposed Annual Bill 1,532 1,717 1,994 2,363 3,287 4,210 5,133 6,980	\$ \$ \$ \$ \$ \$ \$	Analysis - Fo Annual Bill Current Annual Bill 2,494 2,682 2,963 3,339 4,278 5,217 6,156	\$ \$ \$ \$ \$ \$ \$ \$	(962) (965) (966) (969) (976) (991) (1,007) (1,023)	-38.6% -36.0% -32.7% -29.2% -23.2% -19.3% -16.6%	\$ \$ \$ \$ \$ \$ \$	1,728 2,303 3,165 4,315 7,191 10,066 12,941	\$ \$ \$ \$ \$	2,689 3,267 4,135 5,291 8,182 11,073 13,964	\$ \$ \$ \$ \$ \$ \$ \$	(962) (965) (965) (969) (976) (991) (1,007) (1,023)	Difference (%) -35.8% -29.5% -23.4% -18.4% -12.1% -9.1% -7.3% -5.3% -4.3%

Large General Service Rate Design

Empire District Gas Company					
Large General Service (LGS)					
Rate Design Workpaper					
_					
Revenues					
Target Revenues		2,676,669			
Current Revenues		2,617,415			
\$ Difference		59,254			
% Difference		2.3%			
		Total Use			
Annual Usage (CCF)		37,999,768			
Billed Demand		2,410,373			
Number of Bills		1,053			
Average Annual Use (CCF)		432,977			
Large General Service (LGS)		Rate	Units		Revenues
Proposed Rates					
Customer Charge	\$	400.00	1,053	\$	421,267
Consumption Charge	\$	0.02210	37,999,768		839,609
Demand Charge	\$	0.58738	2,410,373		1,415,794
Revenue at Proposed Rates				\$	2,676,669
Current Rates	s	400.00	1.053		424 267
Customer Charge	Ş		1,053	Ş	421,267
Consumption Charge Demand Charge		0.02257	37,999,768		857,655
TCJA Credit		0.60000	2,410,373		1,446,224 (118,916)
TOJA Credit					(119,916)
Revenue at Current Rates				s	2,606,229
				+	-,,
PGA Rates	\$	0.39040			

Large General Service Bill Impact Analysis

	Bill Impact Analysis - Large General Service Annual Bill (w/o PGA)													A D'II	<i>I</i>	(BCA)	
			Annuai Bili (W/O PGA)											Annual Bil	(W	/ PGA)	
Annual	Cumulative	Cumulative	Pro	posed		Current	[)ifference	D	ifference		Proposed		Current		Difference	Difference
Use	Bills	Use	Ann	ual Bill		Annual Bill		(\$)		(%)		Annual Bill		Annual Bill		(\$)	(%)
5,000	11.0%	0.5%	\$	4,910	\$	4,890	\$	21		0.4%	\$	6,862	\$	6,842	\$	21	0.3%
10,000	26.0%	2.3%	\$	5,021	\$	4,979	\$	42		0.8%	\$	8,925	\$	8,883	\$	42	0.5%
50,000	67.1%	18.3%	\$	5,905	\$	5,695	\$	210		3.7%	\$	25,425	\$	25,215	\$	210	0.8%
100,000	86.3%	38.8%	\$	7,010	\$	6,590	\$	420		6.4%	\$	46,050	\$	45,630	\$	420	0.9%
500,000	98.6%	79.7%	\$ 1	5,848	\$	13,750	\$	2,098		15.3%	\$	211,048	\$	208,950	\$	2,098	1.0%

Customer Cost Workpapers

Empire District Gas Company				Residential		Small		Medium		Medium		Large
Customer-related		Total		Service		General Service		General Service		General Service		General
Costs		Company		RS		SGS		MGS (SCFM)		MGS (SCFL)		Service
- 11 - 11 - 1 - 1 - 1												
Fully Allocated Customer Costs					_			4 507 500		455.000		4 474 005
Rate Base	\$	41,673,004	Ş	33,211,152	\$	4,907,645	Ş	1,627,583	Ş		\$	1,471,326
Net Income after taxes		3,546,067		2,826,026		417,605		138,495		38,743		125,199
Add: Income Taxes	_	1,110,016	_	884,624	_	130,722	_	43,353	_	12,127	_	39,191
Net income before taxes & interest	\$	4,656,084	\$	3,710,649	\$	548,326	Ş	181,848	Ş	50,870	Ş	164,390
414.0044	•	0.670.000	•	7 704 500		4 0 4 0 7 4 5		255 724		04.545		204 277
Add: O&M Add: Depreciation	\$	9,679,832 1.129.317	Ş	7,784,502	ş	1,242,715	ş	356,721	Þ	94,515	þ	201,377
·				912,762		131,643		45,821		13,159		25,932
Add: Amortization		14,918		12,174		1,693		505		139		408
Add: Taxes other than income		1,141,185		928,464		133,005		39,312		10,768		29,635
Required Customer Revenues	\$	16.621.335	c	13,348,551	\$	2,057,382	\$	624,207	\$	169,452	\$	421,742
Required Customer Revenues	Ÿ	10,021,333	7	13,346,331	ې	2,037,382	ې	024,207	ې	109,432	ې	421,742
Number of Customers		44,014		38,442		4,800		592		93		88
Monthly cost per customer	\$	31.47	c	28.94	\$	35.72	•		\$	152.66	ė	398.62
Consolidated (Medium & Large)	Ş	31.47	٠	28.54	٠	33.72	٠	67.67	\$	96.62	ľ	356.02
consolidated (interfall) & targe/									Ÿ	30.02	1	
Basic Customer Costs												
Plant												
(376) Mains	\$	25,564,012	s	22,327,497	\$	2,787,743	Ś	343,840	\$	53,725	\$	51,208
(380) Services	7	32,579,545	-	27,175,652	*	3,677,396	*	1,070,993	*	307,210	7	348,294
(381) Meters		12,783,494		9,470,867		1.716.579		961,884		287,948		346,234
(383) House Regulators		3.249.823		2,577,684		376,324		174,324		56,372		65,119
(385) Industrial measuring and regulating st	a	1,249,561		2,577,004		-				-		1,249,561
Total		75,426,435		61,551,699		8,558,042		2,551,041		705,255		2,060,399
		, ,		,,		-,,		_,,		,		_,,
Accumulated Depreciation												
(376) Mains	s	(17,475,618)	s	(15,263,129)	s	(1,905,707)	s	(235,049)	s	(36,726)	s	(35,006)
(380) Services	•	(18,367,933)	•	(15,321,287)	-	(2,073,269)		(603,812)		(173,201)		(196,364)
(381) Meters		(3,503,221)		(2,595,420)		(470,416)		(263,597)		(78,910)		(94,878)
(383) House Regulators		(2,576,150)		(2,043,342)		(298,314)		(138,187)		(44,686)		(51,620)
(385) Industrial measuring and regulating st	a	(426,922)		(2,040,542)		(230,014)		(100,107)		(44,000)		(426,922
Total		(42,349,844)		(35,223,178)		(4,747,706)		(1,240,646)		(333,524)		(804,790
		(,,,		(,,,		(),,,		(-,- :-,- :-,		(,,		()
Net income before taxes & interest												
Net Plant	\$	33,076,591	s	26,328,521	s	3,810,336	s	1,310,394	s	371,731	s	1,255,609
Net Income after taxes		2,814,575		2,240,364		324,232		111,505		31,632		106,843
Add: Income Taxes		881,039		701,295		101,493		34,904		9,902		33,445
Net income before taxes & interest	\$	3,695,615	\$	2,941,660	\$	425,725	\$	146,409	\$	41,533	\$	140,288
O&M Expenses												
(874) Mains & Service Expenses	\$	792,658	\$	674,865	\$	88,138	\$	19,288	\$	4,921	\$	5,446
(878) Meter & House Reg. Expenses		950,625		714,705		123,970		67,226		20,381		24,343
(879) Customer Installations Expenses		523,214		429,221		60,712		20,474		5,946		6,860
(887) Mains		244,056		213,158		26,614		3,283		513		489
(892) Services		135,324		112,878		15,275		4,449		1,276		1,447
(893) Meter & House Regulators		34,238		25,741		4,465		2,421		734		877
Total Customer Account Expenses		1,183,838		1,007,644		137,181		28,765		6,000		4,248
Total Customer Service Expenses		379,971		230,440		94,001		11,594		1,812		42,124
Total	\$	4,243,923	\$	3,408,652	\$	550,355	\$	157,500	\$	41,582	\$	85,834
			-		_	,					-	
Depreciation Expense												
(376) Mains	\$	483,160	\$	421,990	\$	52,688	\$	6,499	\$	1,015	\$	968
(380) Services		980,644		817,987		110,690		32,237		9,247		10,484
(381) Meters		425,690		315,380		57,162		32,031		9,589		11,529
(383) House Regulators		81,246		64,442		9,408		4,358		1,409		1,628
(385) Industrial measuring and regulating st	ta	24,991				-,		-		-,		24,991
Total	\$	1,995,731	\$	1,619,799	\$	229,948	\$	75,124	\$	21,260	\$	49,600
						,	•	,	,	,	-	
		9,935,270	s	7,970,111	s	1,206,028	s	379,034	\$	104,376	s	275,722
Basic customer-related costs				7,570,111								
Basic customer-related costs Number of customers		44,014		38,442	_	4,800	_	592	_	93	_	88