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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION)
OF AVISTA CORPORATION FOR THE) CASE NO. AVU-G-21-01
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR ELECTRIC AND)
NATURAL GAS SERVICE TO ELECTRIC) EXHIBIT NO. 17
AND NATURAL GAS CUSTOMERS IN THE)
STATE OF IDAHO) JOEL ANDERSON
)

FOR AVISTA CORPORATION

(NATURAL GAS)

1 **NATURAL GAS COST OF SERVICE STUDY**

2 A cost of service study is an engineering-economic study, which apportions the revenue,
3 expenses, and rate base associated with providing natural gas service to designated groups of
4 customers. It indicates whether the revenue provided by customers recovers the cost to serve those
5 customers. The study results are used as a guide in determining the appropriate rate spread among
6 the groups of customers.

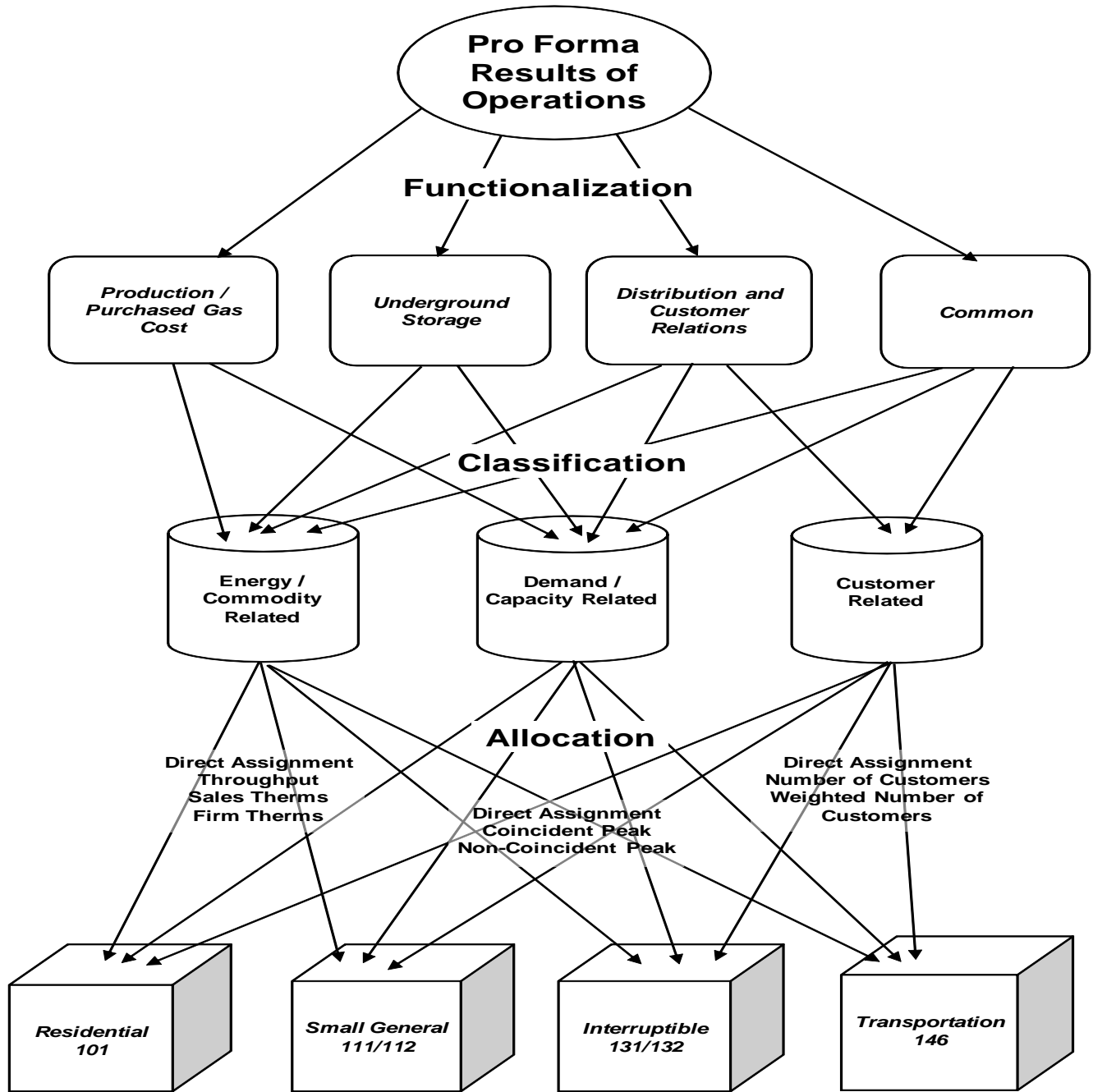
7 As shown in the flowchart below, there are three basic steps involved in a cost of service
8 study: functionalization, classification, and allocation.

9 First, the expenses and rate base associated with the natural gas system under study are
10 assigned to functional categories. The FERC uniform system of accounts provides the basic
11 segregation into production, underground storage, and distribution. Traditionally customer
12 accounting, customer information, and sales expenses are included in the distribution function and
13 administrative and general expenses and general plant rate base are allocated to all functions. This
14 study includes a separate functional category for common costs. Administrative and general costs
15 that cannot be directly assigned to the other functions have been placed in this category.

16 Second, the expenses and rate base items are classified into three primary cost components:
17 demand, commodity and customer related. Demand-related (capacity) costs are allocated to rate
18 schedules based on each schedule's contribution to system peak demand. Commodity-related
19 (energy) costs are allocated based on each rate schedule's share of commodity consumption.
20 Customer-related items are allocated to rate schedules based on the number of customers within
21 each schedule. The number of customers may be weighted by appropriate factors such as relative
22 cost of metering equipment. In addition to these three cost components, any revenue-related expense
23 is allocated based on the proportion of revenues by rate schedule.

1 The final step is allocation of the costs to the various rate schedules utilizing the allocation
 2 factors selected for each specific cost item. These factors are derived from usage and customer
 3 information associated with the test period results of operations.

4 **BASE CASE COST OF SERVICE STUDY FLOWCHART**



Pro Forma Results of Operations by Customer Group

5

1 **Production - Purchased Gas Costs**

2 The Company has no natural gas production facilities to serve its retail customers. In
3 addition, the revenue and expenses associated with the gas purchased to serve sales customers and
4 pipeline transportation to get it to our system have been removed from the Company’s filing. The
5 natural gas costs included in the production function include the expenses of the gas supply
6 department.

7 The expenses of the gas supply department recorded in account 813 are classified as
8 commodity related costs. The gas scheduling process includes transportation customers, so
9 estimated scheduling dispatch labor expenses are allocated by throughput. The remaining gas
10 supply department expenses are allocated 95% by sales volumes and 5% on total throughput.

11 **Underground Storage**

12 Underground storage rate base, operating and maintenance expenses are classified as
13 commodity-related and allocated to customer groups by winter throughput. This approach was
14 proposed by commission Staff and accepted by the Idaho Public Utilities Commission in Case No.
15 AVU-G-04-01.

16 **Distribution Facilities Classification (Peak and Average)**

17 Distribution mains and regulator station equipment (both general use and city gate stations)
18 are classified Demand and Commodity using the peak and average ratio for the distribution system.
19 Peak demand is defined as the average of the five-day sustained peaks from the most recent three
20 years. Average daily load is calculated by dividing annual throughput by 365 (days in the year).
21 The average daily load is divided by peak load to arrive at the system load factor of 43.90%. This
22 proportion is classified as commodity-related. The remaining 56.10% is classified as demand-
23 related. Meters, services and industrial measuring & regulating equipment are classified as

1 customer-related distribution plant. Distribution operating and maintenance expenses are classified
2 (and allocated) in relation to the plant accounts they are associated with.

3 **Customer Relations Distribution Cost Classification**

4 Customer service, customer information and sales expenses are the core of the customer
5 relations functional unit which is included with the distribution cost category. For the most part
6 these costs are classified as customer-related. Exceptions include uncollectible accounts expense,
7 which is considered separately as a revenue conversion item, and any Demand Side Management
8 amortization expense recorded in Account 908.¹

9 **Distribution Cost Allocation**

10 Demand-related distribution costs are allocated to customer groups (rate schedules) by each
11 groups' contribution to the three-year average five-day sustained peak. Commodity-related
12 distribution costs are allocated to customer groups by annual throughput. Distribution main
13 investment has been segregated into large and small mains. Small mains are defined as less than
14 four inches, with large mains being four inches or greater. The small main costs use the same
15 demand and commodity data, but large usage customers (Schedules 131, 132, and 146) that connect
16 to large system mains have been excluded from the allocations.

17 Most customer-related costs are allocated by the annualized number of customers billed
18 during the test period. Meter investment costs are allocated using the number of customers weighted
19 by the relative current cost of meters in service at December 31, 2019. Services investment costs
20 are allocated using the number of customers weighted by the relative current cost of typical service

¹ Any demand side management investment costs and amortization expense included in base rates would be included with the distribution function and classified to demand and commodity by the peak and average ratio. At this point in time, the Company's demand side management investments in base rates have been fully amortized. All current demand side management costs are managed through the Schedule 191 Energy Efficiency Rider Adjustment balancing account which is not included in this cost study.

1 installations. Industrial measuring and regulating equipment investment costs are allocated by
2 number of turbine meters which effectively excludes small usage customers.

3 **Administrative and General Costs**

4 General and intangible rate base items are allocated by the Company's four-factor allocator.
5 Administrative and general expenses are segregated into plant-related, labor-related, revenue-related
6 and other. The plant-related items are allocated based on total plant in service. Labor-related items
7 are allocated by operating and maintenance labor expense. Revenue-related items are allocated by
8 pro forma revenue. Other administrative and general expenses are allocated by the Company's four-
9 factor.

10 **Special Contract Customer Revenue**

11 Two special contract customers receive transportation service from the Company. Rates for
12 these customers were individually negotiated to cover any incremental costs together with some
13 contribution to margin. The rates for these customers are not being adjusted in this case. The
14 revenue from these special contract customers has been segregated from general rate revenue and
15 allocated back to all the other rate classes by relative rate base. In treating these revenues like other
16 operating revenues their system contribution reduces costs for all rate schedules.

17 **Revenue Conversion Items**

18 In this study uncollectible accounts and commission fees have been classified as revenue-
19 related and are allocated by pro forma revenue. These items vary with revenue and are included in
20 the calculation of the revenue conversion factor. Income tax expense items are allocated to
21 schedules by net income before income tax less interest expense.

22 For the functional summaries on pages 2 and 3 of the cost of service study, these items are
23 assigned to the component cost categories. The revenue-related expense items have been reduced

1 to a percent of all other costs and loaded onto each cost category by that ratio. Similarly, income
2 tax items have been assigned to cost categories by relative rate base (as is net income).

3 The following matrix outlines the methodology applied in the Company Base Case natural
4 gas cost of service study.

IPUC Case No. AVU-G-21-01 Methodology Matrix
 Avista Utilities Idaho Jurisdiction
 Natural Gas Cost of Service Methodology

Line Account	Functional Category	Classification	Allocation
Underground Storage Plant			
1 350 - 357 Underground Storage	Underground Storage	Commodity	E08 Winter throughput
Distribution Plant			
2 374 Land	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
3 375 Structures	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
4 376(S) Small Mains	Distribution	Demand/Commodity by Peak & Average	D02/E06 Coincident peak, annual therms (both excl lg use cust)
5 376(L) Large Mains	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
6 378 M&R General	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
7 379 M&R City Gate	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
8 380 Services	Distribution	Customer	C02, Customers weighted by current typical service cost
9 381 Meters	Distribution	Customer	C03, Customers weighted by average current meter cost
10 385 Industrial M&R	Distribution	Customer	C06, Large use customers
11 387 Other	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
General Plant			
12 389-399 All General Plant	Common	Demand/Commodity/Customer	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
Intangible Plant			
13 303 Misc Intangible Plant	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
14 303 Computer Software	Common	Demand/Commodity/Customer	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
Reserve for Depreciation			
15 Underground Storage	Underground Storage	Commodity same as related plant	Allocations linked to related plant accounts
16 Distribution	Distribution	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
17 General	Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
18 Intangible	Distribution/Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Other Rate Base			
19 Accumulated Deferred FIT	All	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
20 Constuction Advances	Distribution	Customer	C10 Residential only
21 Gas Inventory	Underground Storage	Commodity from Underground Storage Plant	S14 Sum of Underground Storage Plant in Service
22 Gain on Sale of Office Bldg	Common	Demand/Commodity/Customer from UG & D Plant	S03 Sum of Underground Storage and Distribution Plant in Service
23 DSM Investment	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
Purchased Gas Expenses			
24 804 Purchased Gas Cost	Production	Removed all Purchased Gas Costs from Filing	N/A
25 813 Other Gas Expenses	Production	Commodity	E01/E04 Annual Throughput / Annual Sales Therms
Underground Storage O&M			
26 814 - 837 Underground Storage Exp	Underground Storage	Commodity	E08 Winter throughput

IPUC Case No. AVU-G-21-01 Methodology Matrix
 Avista Utilities Idaho Jurisdiction
 Natural Gas Cost of Service Methodology

Line Account	Functional Category	Classification	Allocation
Distribution O&M			
1 870 OP Super & Engineering	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
2 871 Load Dispatching	Distribution	Commodity	E01 Annual throughput
3 874 Mains & Services	Distribution	Demand/Commodity/Customer from related plant	S06 Sum of Mains and Services Plant in Service
4 875 M&R Station - General	Distribution	Demand/Commodity from related plant	S08 Sum of Meas & Reg Station - General Plant in Service
5 876 M&R Station - Industrial	Distribution	Customer from related plant	S19 Sum of Meas & Reg Station - Industrial Plant in Service
6 877 M&R Station - City Gate	Distribution	Demand/Commodity from related plant	S09 Sum of Meas & Reg Station - City Gate Plant in Service
7 878 Meter & House Regulator	Distribution	Customer from related plant	S07 Sum of Meter and Installation Plant in Service
8 879 Customer Installations	Distribution	Customer	C05, Customers weighted by average current meter cost
9 880 Other OP Expenses	Distribution	Demand/Commodity/Customer from other dist expenses	S04 Sum of Accounts 870 - 879 and 881 - 894
10 881 Rents	Distribution	Demand/Commodity/Customer from other dist expenses	S04 Sum of Accounts 870 - 879 and 881 - 894
11 885 MT Super & Engineering	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
12 886 MT of Structures	Distribution	Demand/Commodity/Customer from Other Dist Plant	S05 Sum of accounts 376-385
13 887 MT of Mains	Distribution	Demand/Commodity from related plant	S21 Sum of Distribution Mains Plant in Service
14 889 MT of M&R General	Distribution	Demand/Commodity from related plant	S08 Sum of Meas & Reg Station - General Plant in Service
15 890 MT of M&R Industrial	Distribution	Customer from related plant	S19 Sum of Meas & Reg Station - Industrial Plant in Service
16 891 MT of M&R City Gate	Distribution	Demand/Commodity from related plant	S09 Sum of Meas & Reg Station - City Gate Plant in Service
17 892 MT of Services	Distribution	Customer from related plant	S20 Sum of Services Plant in Services
18 893 MT of Meters & Hs Reg	Distribution	Customer from related plant	S07 Sum of Meter and Installation Plant in Service
19 894 MT of Other Equipment	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
Customer Accounting Expenses			
20 901 Supervision	Customer Relations	Customer	C01 All customers (unweighted)
21 902 Meter Reading	Customer Relations	Customer	C01 All customers (unweighted)
22 903 Customer Records & Collections	Customer Relations	Customer	C01 All customers (unweighted)
23 904 Uncollectible Accounts	Revenue Conversion	Revenue	R03 Retail Sales Revenue
24 905 Misc Cust Accounts	Customer Relations	Customer	C01 All customers (unweighted)
Customer Service & Info Expenses			
25 907 Supervision	Customer Relations	Customer	C01 All customers (unweighted)
26 908 Customer Assistance	Customer Relations	Customer	C01 All customers (unweighted)
27 908 DSM Amortization	Distribution	Demand/Commodity by Peak & Average	D01/E01 Coincident peak (all), annual throughput (all)
28 909 Advertising	Customer Relations	Customer	C01 All customers (unweighted)
29 910 Misc Cust Service & Info	Customer Relations	Customer	C01 All customers (unweighted)
Sales Expenses			
30 911 - 916 Sales Expenses	Customer Relations	Customer	C01 All customers (unweighted)

IPUC Case No. AVU-G-21-01 Methodology Matrix
 Avista Utilities Idaho Jurisdiction
 Natural Gas Cost of Service Methodology

Line Account	Functional Category	Classification	Allocation
Admin & General Expenses			
1 920 Salaries	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
2 921 Office Supplies	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
3 922 Admin Expense Transferred - Credit	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
4 923 Outside Services	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
5 924 Property Insurance	Common	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
6 925 Injuries & Damages	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
7 926 Pensions & Benefits	Common	Demand/Commodity/Customer from Labpr O&M	S13 O&M Labor Expense
8 927 Franchise Requirements	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
9 928 Regulatory Commission	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
10 928 Commission Fees	Revenue Conversion	Revenue	R01 Retail Sales Revenue
11 930 Miscellaneous General	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
12 931 Rents	Common	Demand/Commodity/Customer from Other O&M	4-Factor (O&M less resource & labor, O&M labor, net direct plant, & customers)
13 935 MT of General Plant	Common	Demand/Commodity/Customer from Plant in Service	S17 Sum of Total Plant in Service
Depreciation Expense			
14 Underground Storage	Underground Storage	Commodity same as related plant	Allocations linked to related plant accounts
15 Distribution	Distribution	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
16 General	Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
17 Intangible	Distribution/Common	Demand/Commodity/Customer same as related plant	Allocations linked to related plant accounts
Taxes			
18 Property Tax	All	Demand/Commodity/Customer from related plant	S14/S15/S16 Sum of UG Plant/Sum of Dist Plant/Sum of Gen Plant
19 Miscellaneous Dist Tax	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
20 State Income Tax	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
21 Federal Income Tax	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
22 Deferred FIT	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
23 ITC	Revenue Conversion	Revenue	R02 Net Income before Taxes less Interest Expense
Operating Revenues			
24 Revenue from Rates	Revenue	Revenue	Pro Forma Revenue per Revenue Study
25 Special Contract Revenue	All	Demand/Commodity/Customer from Rate Base	S01 Sum of Rate Base
26 Off System Sales	Production	Commodity from PGA Tracker	E04 Sales Therms
27 Miscellaneous Service Revenue	Distribution	Demand/Commodity/Customer from Dist Plant	S15 Sum of Distribution Plant in Service
28 Rent From Gas Property	All	Demand/Commodity/Customer from Rate Base	S01 Sum of Rate Base
29 Other Gas Revenue	Underground Storage	Commodity from Underground Storage Plant	S14 Sum of Underground Storage Plant in Service

Company Base Case AVISTA UTILITIES Natural Gas Utility
 Cost of Service General Summary Idaho Jurisdiction
 For the Year Ended December 31, 2019

	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line Description					System Total	Residential Service Sch 101	Large Firm Service Sch 111	Interrupt Service Sch 131	Transport Service Sch 146
Plant In Service									
1	Underground Storage Plant				15,183,000	11,126,187	3,677,433	-	379,380
2	Distribution Plant				271,226,000	226,189,091	42,458,886	-	2,578,024
3	Intangible Plant				14,883,000	13,115,672	1,663,400	-	103,928
4	General Plant				33,378,000	29,571,410	3,581,881	-	224,709
5	Total Plant In Service				334,670,000	280,002,360	51,381,598	-	3,286,041
6					-	-	-	-	-
Accum Depreciation									
	Underground Storage Plant				(5,756,000)	(4,218,029)	(1,394,145)	-	(143,826)
7	Distribution Plant				(97,488,000)	(82,293,515)	(14,319,523)	-	(874,962)
8	Intangible Plant				(4,862,000)	(4,291,288)	(537,114)	-	(33,597)
9	General Plant				(15,540,000)	(13,767,743)	(1,667,638)	-	(104,619)
10	Total Accumulated Depreciation				(123,646,000)	(104,570,575)	(17,918,420)	-	(1,157,005)
11					-	-	-	-	-
12	Net Plant				211,024,000	175,431,785	33,463,178	-	2,129,036
	Accumulated Deferred FIT				(43,651,000)	(36,520,701)	(6,701,701)	-	(428,598)
13	Miscellaneous Rate Base				6,107,000	4,627,806	1,347,899	-	131,295
14	Total Rate Base				173,480,000	143,538,890	28,109,377	-	1,831,733
15					-	-	-	-	-
16	Revenue From Retail Rates				43,659,000	35,786,655	7,394,494	-	477,851
	Other Operating Revenues				208,000	427,656	(245,206)	-	25,550
17	Total Revenues				43,867,000	36,214,312	7,149,288	-	503,400
18					-	-	-	-	-
19	Operating Expenses								
	Purchased Gas Costs				419,000	296,621	118,513	-	3,866
	Underground Storage Expenses				859,000	629,480	208,056	-	21,464
20	Distribution Expenses				5,794,000	5,028,564	722,193	-	43,242
21	Customer Accounting Expenses				2,709,000	2,663,686	45,299	-	15
22	Customer Information Expenses				478,000	469,545	8,421	-	33
23	Sales Expenses				(0)	(0)	(0)	-	(0)
24	Admin & General Expenses				6,259,000	5,479,478	733,044	-	46,478
25	Total O&M Expenses				16,518,000	14,567,375	1,835,526	-	115,099
26					-	-	-	-	-
27	Taxes Other Than Income Taxes				2,069,000	1,707,642	338,967	-	22,391
	Depreciation Expense								
28	Underground Storage Plant Depreciation				208,000	152,424	50,379	-	5,197
29	Distribution Plant Depreciation				6,346,000	5,312,051	975,728	-	58,221
30	General Plant Depreciation				2,633,000	2,332,720	282,554	-	17,726
31	Amortization Expense				2,037,000	1,703,718	313,269	-	20,014
32	Total Depreciation Expense				11,224,000	9,500,912	1,621,930	-	101,158
33	Income Tax				1,401,000	981,721	387,159	-	32,119
34	Total Operating Expenses				31,212,000	26,757,651	4,183,582	-	270,767
35									
36	Net Operating Income				12,655,000	9,456,661	2,965,706	-	232,633
	Rate of Return				7.29%	6.59%	10.55%	0.00%	12.70%
37	Return Ratio				1.00	0.90	1.45	-	1.74
38	Interest Expense				4,649,000	3,846,624	753,289	-	49,088
39	Income Tax / Net Oper Income				11.07%				
40	Proposed Rate Revenue Increase								
	Proposed Misc Revenue Increase				52,000	42,000	9,000	-	1,000
	Total Revenue Increase				52,000	42,000	9,000	-	1,000
	allocated Misc Rev increase				-	-	-	-	-
	allocation basis - Dist Plant					0.8340	0.1565	-	0.0095
	Proposed Rate Revenue	(c)	(d)	(e)	43,711,000	35,828,655	7,403,494	-	478,851

Line	Present Return b4 conversion items	14,157,000	10,521,171	3,369,971	-	265,858
1	<u>present conversion items, new spread</u>					
2	Uncollectibles	(16,000)	(13,115)	(2,710)	-	(175)
3	Commission Fees	117,000	95,902	19,817	-	1,282
4	<u>incremental conversion items, new spread</u>					
5	Uncollectibles	-	-	-	-	-
6	Commission Fees	-	-	-	-	-
7	less: Interest Expense	4,649,000	3,846,624	753,289	-	49,088
	Proposed Return b4 Tax, new spread	9,459,000	6,633,760	2,608,576	-	216,664
	less: FIT--present	(748,000)	(524,585)	(206,281)	-	(17,133)
8	less: FIT--incremental	10,000	7,013	2,758	-	229
9	less: SIT--present	(310,000)	(217,408)	(85,491)	-	(7,101)
10	less: SIT--incremental	2,000	1,403	552	-	46
11	less: DFIT, ITC--present	2,459,000	1,724,539	678,136	-	56,325
12	addback: Interest Expense	4,649,000	3,846,624	753,289	-	49,088
	Proposed Return	12,695,000	9,489,422	2,972,192	-	233,386
	Proposed Rate of Return	7.32%	6.61%	10.57%	0.00%	12.74%
13	Proposed Return Ratio	1.00	0.90	1.44	0.00	1.74
14						
15	Rate Revenues at Uniform Present Rates	43,659,000	36,981,095	6,316,663	-	361,242
16	Rate Change to get to Uniform Present Rates	(0)	1,194,440	(1,077,832)	-	(116,608)
17	% Change to get to Uniform Rates	0.0%	3.2%	-17.1%	0.0%	-32.3%
18						
19	Revenue Related Op Exp., current	101,000	82,788	17,106	-	1,105
	Rate Rev. excl Rev. Conversion Items, current	43,558,000	35,703,867	7,377,388	-	476,745
20	Revenue Conversion Item Ratio, current	0.2319%	0.2319%	0.2319%	0.0000%	0.2319%
21						
22	Adj. Revenue Conversion Items	101,000	82,787	17,107	-	1,106
23	Adj. Rate Rev. excl Conversion Items	43,610,000	35,745,869	7,386,387	-	477,744
24	Adj. Revenue Conversion Ratio	0.2316%	0.2316%	0.2316%	0.0000%	0.2316%
	Adj. Income Tax Items	1,413,000	990,961	389,673	-	32,366
25	Adj. Return	12,695,000	9,489,422	2,972,192	-	233,386
	Adj. Income Tax Ratio	11.1304%	10.4428%	13.1106%	0.0000%	13.8678%
	Adj. Income Tax Items - Uniform	1,413,000	1,056,207	330,816	-	25,977

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28 **SUMMARY BY FUNCTION WITH MARGIN ANALYSIS**

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	Total	Sch 101	Sch 111	Sch 131	Sch 146
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31 **Functional Cost Components at Current Rates**

32	Production	2,669,175	1,904,405	760,895	-	3,875
	Underground Storage	2,143,757	1,453,879	618,370	-	71,508
	Distribution	26,655,134	21,895,567	4,459,375	-	300,191
33	Common	12,190,934	10,532,804	1,555,853	-	102,277
34	Total Current Rate Revenue	43,659,000	35,786,655	7,394,494	-	477,851
35	Exclude Cost of Gas w / Revenue Exp.	-	-	-	-	-
36	Total Margin Revenue at Current Rates	43,659,000	35,786,655	7,394,494	-	477,851
37		-	-	-	-	-

Margin per Therm at Current Rates

38	Production	\$ 0.028646	\$ 0.029776	\$ 0.029776	\$ -	\$ 0.001057
	Underground Storage	\$ 0.023007	\$ 0.022732	\$ 0.024198	\$ -	\$ 0.019506
39	Distribution	\$ 0.286066	\$ 0.342342	\$ 0.174507	\$ -	\$ 0.081887
40	Common	\$ 0.130834	\$ 0.164683	\$ 0.060885	\$ -	\$ 0.027899
41	Total Curr. Margin Melded Rate per Therm	\$ 0.468553	\$ 0.559532	\$ 0.289365	\$ -	\$ 0.130349

43 **Functional Cost Components at Uniform Current Return**

44	Production	2,669,175	1,904,405	760,895	-	3,875
	Underground Storage	2,085,467	1,528,242	505,115	-	52,110
	Distribution	26,653,744	22,854,655	3,586,534	-	212,554
45	Common	12,250,615	10,693,793	1,464,118	-	92,703
46	Total Uniform Current Cost	43,659,000	36,981,095	6,316,663	-	361,242
47	Exclude Cost of Gas w / Revenue Exp.	-	-	-	-	-
48	Total Uniform Current Margin	43,659,000	36,981,095	6,316,663	-	361,242
49		-	-	-	-	-

Margin per Therm at Uniform Current Return

50	Production	\$ 0.02865	\$ 0.02978	\$ 0.02978	\$ -	\$ 0.00106
	Underground Storage	\$ 0.02238	\$ 0.02389	\$ 0.01977	\$ -	\$ 0.01421
51	Distribution	\$ 0.28605	\$ 0.35734	\$ 0.14035	\$ -	\$ 0.05798

Common	\$ 0.13147	\$ 0.16720	\$ 0.05729	\$ -	\$ 0.02529
Total Curr. Uniform Margin @ Melded Rate	\$ 0.46855	\$ 0.57821	\$ 0.24719	\$ -	\$ 0.09854

Margin to Cost Ratio at Current Rates **1.00** **0.97** **1.17** **-** **1.32**

Functional Cost Components at Proposed Rates

Line	Production	2,669,167	1,904,400	760,893	-	3,875
	Underground Storage	2,147,487	1,456,496	619,316	-	71,674
	Distribution	26,696,921	21,929,311	4,466,668	-	300,943
1	Common	12,197,424	10,538,449	1,556,617	-	102,359
2	Total Proposed Rate Revenue	43,711,000	35,828,655	7,403,494	-	478,851
3	Exclude Cost of Gas w / Revenue Exp.	-	-	-	-	-
4	Total Margin Revenue at Proposed Rates	43,711,000	35,828,655	7,403,494	-	478,851

Margin per Therm at Proposed Rates

5	Production	\$ 0.02865	\$ 0.02978	\$ 0.02978	\$ -	\$ 0.00106
6	Underground Storage	\$ 0.02305	\$ 0.02277	\$ 0.02424	\$ -	\$ 0.01955
7	Distribution	\$ 0.28651	\$ 0.34287	\$ 0.17479	\$ -	\$ 0.08209
8	Common	\$ 0.13090	\$ 0.16477	\$ 0.06091	\$ -	\$ 0.02792
	Total Proposed Margin @ Melded Rates	\$ 0.46911	\$ 0.56019	\$ 0.28972	\$ -	\$ 0.13062

Functional Cost Components at Uniform Proposed Return

10	Production	2,669,167	1,904,400	760,893	-	3,875
11	Underground Storage	2,089,125	1,530,922	506,001	-	52,201
	Distribution	26,695,550	22,889,220	3,593,363	-	212,967
	Common	12,257,157	10,699,576	1,464,833	-	92,748
12	Total Uniform Proposed Cost	43,711,000	37,024,118	6,325,090	-	361,791
13	Exclude Cost of Gas w / Revenue Exp.	-	-	-	-	-
14	Total Uniform Proposed Margin	43,711,000	37,024,118	6,325,090	-	361,791

Margin per Therm at Uniform Proposed Return

16	Production	\$ 0.02865	\$ 0.02978	\$ 0.02978	\$ -	\$ 0.00106
17	Underground Storage	\$ 0.02242	\$ 0.02394	\$ 0.01980	\$ -	\$ 0.01424
18	Distribution	\$ 0.28650	\$ 0.35788	\$ 0.14062	\$ -	\$ 0.05809
19	Common	\$ 0.13155	\$ 0.16729	\$ 0.05732	\$ -	\$ 0.02530
19	Total Prop. Uniform Margin @ Melded Rates	\$ 0.46911	\$ 0.57888	\$ 0.24752	\$ -	\$ 0.09869

Margin to Cost Ratio at Proposed Rates **1.00** **0.97** **1.17** **-** **1.32**

21	Throughput Therms	93,178,299	63,958,196	25,554,168	-	3,665,936
22	Peak Therms	603,291	455,030	136,118	-	12,143
23	Number of Customers (Annualized)	1,030,550	1,012,322	18,156	-	72

SUMMARY BY CLASSIFICATION WITH UNIT COST ANALYSIS

24		Total	Sch 101	Sch 111	Sch 131	Sch 146
26	Cost by Classification at Curr. Return by Schedule					
27	Commodity	13,032,380	8,774,079	4,005,090	-	253,211
	Demand	8,723,102	6,217,007	2,361,403	-	144,692
	Customer	21,903,518	20,795,570	1,028,001	-	79,948
28	Total Current Rate Revenue	43,659,000	35,786,655	7,394,494	-	477,851
30	Revenue per Therm at Current Rates					
31	Commodity	\$ 0.13986	\$ 0.13718	\$ 0.15673	\$ -	\$ 0.06907
	Demand	\$ 0.09362	\$ 0.09720	\$ 0.09241	\$ -	\$ 0.03947
	Customer	\$ 0.23507	\$ 0.32514	\$ 0.04023	\$ -	\$ 0.02181
32	Total Revenue per Therm at Current Rates	\$ 0.46855	\$ 0.55953	\$ 0.28937	\$ -	\$ 0.13035
34	Cost per Unit at Current Rates					
	Commodity	\$ 0.13986	\$ 0.13718	\$ 0.15673	\$ -	\$ 0.06907
	Demand	\$ 14.46	\$ 13.66	\$ 17.35	\$ -	\$ 11.92
	Customer	\$ 21.25	\$ 20.54	\$ 56.62	\$ -	\$ 1,110.39
37	Cost by Classification at Uniform Current Return					
38	Commodity	12,742,860	9,079,836	3,469,808	-	193,216
	Demand	8,572,677	6,516,038	1,949,214	-	107,425
	Customer	22,343,463	21,385,221	897,641	-	60,601
39	Total Uniform Current Cost	43,659,000	36,981,095	6,316,663	-	361,242
41	Cost per Therm at Current Return					

42	Commodity	\$	0.13676	\$	0.14197	\$	0.13578	\$	-	\$	0.05271
	Demand	\$	0.09200	\$	0.10188	\$	0.07628	\$	-	\$	0.02930
	Customer	\$	0.23979	\$	0.33436	\$	0.03513	\$	-	\$	0.01653
43	Total Cost per Therm at Current Return	\$	0.46855	\$	0.57821	\$	0.24719	\$	-	\$	0.09854
44											
45	Cost per Unit at Uniform Current Return										
	Commodity	\$	0.13676	\$	0.14197	\$	0.13578	\$	-	\$	0.05271
46	Demand	\$	14.21	\$	14.32	\$	14.32	\$	-	\$	8.85
	Customer	\$	21.68	\$	21.12	\$	49.44	\$	-	\$	841.68
47											
	Revenue to Cost Ratio at Current Rates		1.00		0.97		1.17		-		1.32

Cost by Classification at Proposed Return by Schedule

Commodity			13,048,115		8,784,831		4,009,559		-		253,725
Demand			8,737,387		6,227,529		2,364,846		-		145,012
Customer	(c)	(d)	(e)		21,925,498		20,816,295		1,029,089		80,114
Total Proposed Rate Revenue			43,711,000		35,828,655		7,403,494		-		478,851

Line Revenue per Therm at Proposed Rates

	Commodity	\$	0.14003	\$	0.13735	\$	0.15690	\$	-	\$	0.06921
	Demand	\$	0.09377	\$	0.09737	\$	0.09254	\$	-	\$	0.03956
	Customer	\$	0.23531	\$	0.32547	\$	0.04027	\$	-	\$	0.02185
1	Total Revenue per Therm at Prop. Rates	\$	0.46911	\$	0.56019	\$	0.28972	\$	-	\$	0.13062
2											
3	Cost per Unit at Proposed Rates										
	Commodity	\$	0.14003	\$	0.13735	\$	0.15690	\$	-	\$	0.06921
4	Demand	\$	14.48	\$	13.69	\$	17.37	\$	-	\$	11.94
5	Customer	\$	21.28	\$	20.56	\$	56.68	\$	-	\$	1,112.69
6											

Cost by Classification at Uniform Proposed Return

7	Commodity		12,758,342		9,090,851		3,473,993		-		193,498
	Demand		8,586,855		6,526,816		1,952,438		-		107,601
8	Customer		22,365,803		21,406,451		898,660		-		60,692
9	Total Uniform Proposed Cost		43,711,000		37,024,118		6,325,090		-		361,791
10											

Cost per Therm at Proposed Return

	Commodity	\$	0.13692	\$	0.14214	\$	0.13595	\$	-	\$	0.05278
	Demand	\$	0.09216	\$	0.10205	\$	0.07640	\$	-	\$	0.02935
12	Customer	\$	0.24003	\$	0.33469	\$	0.03517	\$	-	\$	0.01656
13	Total Cost per Therm at Proposed Return	\$	0.46911	\$	0.57888	\$	0.24752	\$	-	\$	0.09869
14											
15	Cost per Unit at Uniform Proposed Return										
16	Commodity	\$	0.13692	\$	0.14214	\$	0.13595	\$	-	\$	0.05278
17	Demand	\$	14.23	\$	14.34	\$	14.34	\$	-	\$	8.86
	Customer	\$	21.70	\$	21.15	\$	49.50	\$	-	\$	842.95
18											

Revenue to Cost Ratio at Prop. Rates

19			1.00		0.97		1.17		-		1.32
20											
24											
25	Underground Storage Related Rate Base		12,194,682		8,936,331		2,953,640		-		304,710
	Distribution Related Rate Base		139,395,999		115,256,043		22,763,318		-		1,376,638
26	Common Related Rate Base		21,889,319		19,346,516		2,392,418		-		150,385
27	Total Rate Base		173,480,000		143,538,890		28,109,377		-		1,831,733

Functional Cost Components at Current Return by Schedule

Line 32

Purchased Gas Cost - Commodity	-	-	-	-	-
Purchased Gas Cost - Capacity	-	-	-	-	-
Other Production Costs	2,663,000	1,899,999	759,135	-	3,866
Subtotal Production Cost	2,663,000	1,899,999	759,135	-	3,866
Rev. Related items	6,175	4,406	1,760	-	9
Net Production Cost	2,669,175	1,904,405	760,895	-	3,875

Line

UG Storage Exp	1,266,000	927,732	306,634	-	31,634
UG Storage Rev	(173,416)	(127,081)	(42,003)	-	(4,333)
Subtotal UG Storage Cost	1,092,584	800,651	264,632	-	27,301
Income Tax	107,144	61,119	40,681	-	5,343
Return on Rate Base	939,071	588,745	311,627	-	38,699
Rev. Related items	4,959	3,363	1,431	-	165
Net UG Storage Cost	2,143,757	1,453,879	618,370	-	71,508

<u>Line</u>					
Distribution Exp	14,077,000	11,955,978	2,001,147	-	119,875
Cust Svc, Cust Info, Sales Exp	3,203,000	3,146,346	56,430	-	224
DSM Exp	-	-	-	-	-
Distribution Rev	(1,982,303)	(1,639,017)	(323,709)	-	(19,577)
Subtotal Distribution Cost	15,297,697	13,463,307	1,733,868	-	100,522
Income Tax	1,125,949	788,283	313,526	-	24,139
Return on Rate Base	10,169,825	7,593,324	2,401,665	-	174,835
Rev. Related items	61,664	50,653	10,316	-	694
Net Distribution Cost	26,655,134	21,895,567	4,459,375	-	300,191

<u>Line 33</u>					
Common Exp	10,760,000	9,376,647	1,300,910	-	82,443
Common Rev	(311,281)	(275,120)	(34,022)	-	(2,139)
Subtotal Common Cost	10,448,719	9,101,527	1,266,888	-	80,304
Income Tax	167,907	132,319	32,952	-	2,637
Return on Rate Base	1,546,105	1,274,591	252,414	-	19,099
Rev. Related items	28,202	24,366	3,599	-	237
Net Common Cost	12,190,934	10,532,804	1,555,853	-	102,277

Functional Cost Components at Uniform Current Return

<u>Line</u>					
Non-Revenue related UG Storage cost	1,092,584	800,651	264,632	-	27,301
Income Tax	98,483	72,169	23,853	-	2,461
Return on Rate Base	889,576	651,886	215,462	-	22,228
Rev. Related items	4,824	3,535	1,169	-	121
Net UG Storage Cost	2,085,467	1,528,242	505,115	-	52,110

<u>Line</u>					
Non-Revenue related Distrib cost	15,297,697	13,463,307	1,733,868	-	100,522
Income Tax	1,125,742	930,792	183,833	-	11,118
Return on Rate Base	10,168,644	8,407,685	1,660,536	-	100,423
Rev. Related items	61,660	52,872	8,297	-	492
Net Distribution Cost	26,653,744	22,854,655	3,586,534	-	212,554

<u>Line 45</u>					
Common Exp	10,448,719	9,101,527	1,266,888	-	80,304
Income Tax	176,775	156,240	19,321	-	1,214
Return on Rate Base	1,596,780	1,411,288	174,522	-	10,970
Rev. Related items	28,340	24,739	3,387	-	214
Net Common Cost	12,250,615	10,693,793	1,464,118	-	92,703

Functional Cost Components at Proposed Return by Schedule

<u>Line Line</u>					
Purchased Gas Cost - Commodity	-	-	-	-	-
Purchased Gas Cost - Capacity	-	-	-	-	-
Other Production Costs	2,663,000	1,899,999	759,135	-	3,866
Rev. Related items	6,167	4,400	1,758	-	9
Net Production Cost	2,669,167	1,904,400	760,893	-	3,875

<u>Line</u>					
Non-Revenue related UG Storage cost	1,092,584	800,651	264,632	-	27,301
Income Tax	108,024	61,694	40,946	-	5,384
Return on Rate Base	941,917	590,785	312,308	-	38,824
Rev. Related items	4,962	3,365	1,431	-	166
Net UG Storage Cost	2,147,487	1,456,496	619,316	-	71,674

<u>Line</u>					
Non-Revenue related Distrib cost	15,297,697	13,463,307	1,733,868	-	100,522
Income Tax	1,135,589	795,703	315,562	-	24,324
Return on Rate Base	10,201,949	7,619,630	2,406,917	-	175,401
Rev. Related items	61,687	50,671	10,321	-	695
Net Distribution Cost	26,696,921	21,929,311	4,466,668	-	300,943

<u>Line 1</u>					
Common Exp	10,448,719	9,101,527	1,266,888	-	80,304
Income Tax	169,387	133,564	33,165	-	2,637
Return on Rate Base	1,551,134	1,279,007	252,966	-	19,161
Rev. Related items	28,184	24,350	3,597	-	237

Net Common Cost	12,197,424	10,538,449	1,556,617	-	102,359
<u>Functional Cost Components at Uniform Requested Return</u>					
<u>Line 10</u>					
Purchased Gas Cost - Commodity	-	-	-	-	-
Purchased Gas Cost - Capacity	-	-	-	-	-
Other Production Costs	2,663,000	1,899,999	759,135	-	3,866
Subtotal Production Cost	2,663,000	1,899,999	759,135	-	3,866
Rev. Related items	6,167	4,400	1,758	-	9
Net Production Cost	2,669,167	1,904,400	760,893	-	3,875
<u>Line 11</u>					
Non-Revenue related UG Storage cost	1,092,584	800,651	264,632	-	27,301
Income Tax	99,326	72,787	24,057	-	2,482
Return on Rate Base	892,388	653,947	216,143	-	22,298
Rev. Related items	4,827	3,537	1,169	-	121
Net UG Storage Cost	2,089,125	1,530,922	506,001	-	52,201
<u>Line</u>					
Non-Revenue related Distrib cost	15,297,697	13,463,307	1,733,868	-	100,522
Income Tax	1,135,385	938,764	185,408	-	11,213
Return on Rate Base	10,200,785	8,434,260	1,665,785	-	100,740
Rev. Related items	61,684	52,889	8,303	-	492
Net Distribution Cost	26,695,550	22,889,220	3,593,363	-	212,967
<u>Line</u>					
Common Exp	10,448,719	9,101,527	1,266,888	-	80,304
Income Tax	178,289	157,578	19,486	-	1,225
Return on Rate Base	1,601,827	1,415,748	175,074	-	11,005
Rev. Related items	28,322	24,723	3,385	-	214
Net Common Cost	12,257,157	10,699,576	1,464,833	-	92,748
Commodity Related Rate Base	51,646,047	36,743,693	13,959,930	-	942,424
Demand Related Rate Base	47,270,427	35,935,304	10,749,719	-	585,404
Customer Related Rate Base	74,563,526	70,859,893	3,399,728	-	303,905
<u>Cost Classifications at Current Return by Schedule</u>					
<u>Line 27</u>					
Commodity Exp	6,998,152	4,985,333	1,883,552	-	129,267
Commodity Rev	1,530,673	1,096,387	447,143	-	(12,857)
Subtotal Commodity Cost	8,528,825	6,081,720	2,330,695	-	116,410
Income Tax	460,105	251,305	192,274	-	16,525
Return on Rate Base	4,013,301	2,420,756	1,472,855	-	119,690
Rev. Related items	30,149	20,298	9,265	-	586
Net Commodity Cost	13,032,380	8,774,079	4,005,090	-	253,211
<u>Line</u>					
Demand Exp	5,397,455	4,102,215	1,227,140	-	68,100
Demand Rev	(674,637)	(512,864)	(153,419)	-	(8,355)
Subtotal Demand Cost	4,722,817	3,589,351	1,073,722	-	59,745
Income Tax	404,101	245,776	148,059	-	10,265
Return on Rate Base	3,576,004	2,367,498	1,134,159	-	74,347
Rev. Related items	20,180	14,382	5,463	-	335
Net Demand Cost	8,723,102	6,217,007	2,361,403	-	144,692
<u>Line</u>					
Customer Exp	17,314,393	16,605,594	668,624	-	40,176
Customer Rev	(1,064,036)	(1,011,179)	(48,518)	-	(4,338)
Subtotal Customer Cost	16,250,358	15,594,414	620,106	-	35,837
Income Tax	536,794	484,640	46,826	-	5,329
Return on Rate Base	5,065,695	4,668,407	358,691	-	38,596
Rev. Related items	50,671	48,108	2,378	-	185
Net Customer Cost	21,903,518	20,795,570	1,028,001	-	79,948
Total Cost	43,659,000	-	-	-	-
<u>Total</u>					
Expense	29,710,000	-	-	-	-

Revenue	(208,000)
Subtotal Net Expense	29,502,000
Income Tax	1,401,000
Return on Rate Base	12,655,000
Rev. Related items	101,000
Net Cost	43,659,000

Cost Classifications at Uniform Current Return

Line 38

Non-Revenue related Commodity cost	8,528,825	6,081,720	2,330,695	-	116,410
Income Tax	417,086	296,737	112,738	-	7,611
Return on Rate Base	3,767,470	2,680,375	1,018,347	-	68,748
Rev. Related items	29,479	21,005	8,027	-	447
Net Commodity Cost	12,742,860	9,079,836	3,469,808	-	193,216

Line

Non-Revenue related Demand cost	4,722,817	3,589,351	1,073,722	-	59,745
Income Tax	381,749	290,208	86,813	-	4,728
Return on Rate Base	3,448,278	2,621,405	784,169	-	42,704
Rev. Related items	19,832	15,074	4,509	-	249
Net Demand Cost	8,572,677	6,516,038	1,949,214	-	107,425

Line

Non-Revenue related Cust cost	16,250,358	15,594,414	620,106	-	35,837
Income Tax	602,165	572,254	27,456	-	2,454
Return on Rate Base	5,439,252	5,169,080	248,003	-	22,169
Rev. Related items	51,689	49,472	2,077	-	140
Net Customer Cost	22,343,463	21,385,221	897,641	-	60,601

Total

Non-Revenue related cost	29,502,000	25,265,485	4,024,523	-	211,992
Income Tax	1,401,000	1,159,200	227,007	-	14,793
Return on Rate Base	12,655,000	10,470,859	2,050,520	-	133,621
Rev. Related items	101,000	85,551	14,613	-	836
Net Cost	43,659,000	36,981,095	6,316,663	-	361,242

Cost Classifications at Proposed Return by Schedule

Line

Non-Revenue related Energy cost	8,528,825	6,081,720	2,330,695	-	116,410
Income Tax	463,845	253,670	193,523	-	16,652
Return on Rate Base	4,025,296	2,429,143	1,476,076	-	120,077
Rev. Related items	30,149	20,299	9,265	-	586
Net Energy Cost	13,048,115	8,784,831	4,009,559	-	253,725

Line

Non-Revenue related Demand cost	4,722,817	3,589,351	1,073,722	-	59,745
Income Tax	407,454	248,090	149,021	-	10,344
Return on Rate Base	3,586,927	2,375,700	1,136,639	-	74,588
Rev. Related items	20,189	14,390	5,464	-	335
Net Demand Cost	8,737,387	6,227,529	2,364,846	-	145,012

Line

Non-Revenue related Cust cost	16,250,358	15,594,414	620,106	-	35,837
Income Tax	541,701	489,201	47,130	-	5,370
Return on Rate Base	5,082,778	4,684,580	359,476	-	38,721
Rev. Related items	50,662	48,099	2,378	-	185
Net Customer Cost	21,925,498	20,816,295	1,029,089	-	80,114

Total

Non-Revenue related cost	29,502,000	25,265,485	4,024,523	-	211,992
Income Tax	1,413,000	990,961	389,673	-	32,366
Return on Rate Base	12,695,000	9,489,422	2,972,192	-	233,386
Rev. Related items	101,000	82,787	17,107	-	1,106
Net Cost	43,711,000	35,828,655	7,403,494	-	478,851

Cost Classifications at Uniform Requested Return

Line 7

Non-Revenue related Energy cost	8,528,825	6,081,720	2,330,695	-	116,410
Income Tax	420,659	299,279	113,704	-	7,676

Return on Rate Base	3,779,378	2,688,847	1,021,566	-	68,965
Rev. Related items	29,480	21,006	8,027	-	447
Net Energy Cost	12,758,342	9,090,851	3,473,993	-	193,498
<u>Line</u>					
Non-Revenue related Demand cost	4,722,817	3,589,351	1,073,722	-	59,745
Income Tax	385,019	292,694	87,557	-	4,768
Return on Rate Base	3,459,177	2,629,690	786,648	-	42,839
Rev. Related items	19,841	15,081	4,511	-	249
Net Demand Cost	8,586,855	6,526,816	1,952,438	-	107,601
<u>Line 8</u>					
Non-Revenue related Cust cost	16,250,358	15,594,414	620,106	-	35,837
Income Tax	607,322	577,156	27,691	-	2,475
Return on Rate Base	5,456,444	5,185,418	248,787	-	22,239
Rev. Related items	51,679	49,462	2,076	-	140
Net Customer Cost	22,365,803	21,406,451	898,660	-	60,692
<u>Total</u>					
Non-Revenue related cost	29,502,000	25,265,485	4,024,523	-	211,992
Income Tax	1,413,000	1,169,129	228,952	-	14,920
Return on Rate Base	12,695,000	10,503,956	2,057,001	-	134,043
Rev. Related items	101,000	85,549	14,615	-	836
Net Cost	43,711,000	37,024,118	6,325,090	-	361,791