

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

**In the Matter of the Application of)
Black Hills/Kansas Gas Utility)
Company, LLC, d/b/a Black Hills)
Energy, for Approval of the) Docket No. 21-BHCG-418-RTS
Commission to Make Certain)
Changes in its Rates for Natural Gas)
Service)**

DIRECT TESTIMONY

PREPARED BY

JUSTIN PRENTISS

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

September 10, 2021

1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. What is your name?**

3 A. My name is Justin Prentiss.

4 **Q. By whom and in what capacity are you employed?**

5 A. I am employed by the Kansas Corporation Commission (KCC or Commission) as
6 a Senior Rate Analyst in the Audit Section within the Utilities Division.

7 **Q. What is your business address?**

8 A. 1500 S.W. Arrowhead Road, Topeka, Kansas, 66604-4027.

9 **Q. What is your educational background and professional experience?**

10 A. I hold a Master's Degree in Applied Economics from the University of Wisconsin-
11 Whitewater and a Bachelor's Degree in Applied Mathematics from the University
12 of Rochester. I began employment with the KCC as a Senior Research Economist
13 in February 2018 and became a Senior Rate Analyst in August 2020.

14 **Q. Have you previously submitted testimony before this Commission?**

15 A. Yes. I filed testimony in the 18-WSEE-328-RTS, 18-KCPE-480-RTS, 18-KGSG-
16 560-RTS, 19-EPDE-223-RTS, 19-WSEE-061-COM, and 19-ATMG-525-RTS
17 Dockets. I have also participated, as a member of Commission Staff, in a number
18 of other dockets.

19 **II. INTRODUCTION**

20 **Q. What is the purpose of your testimony?**

21 A. The purpose of my testimony is to review Black Hills Service Company, LLC's
22 (Black Hills or Company) Class Cost of Service (CCOS) study, sponsor Staff's
23 CCOS study, and recommend the Commission accept Staff's CCOS as a reasonable

1 basis for determining existing class rates of return and as a starting point for Staff's
2 rate design.

3 **Q. How is your testimony organized?**

4 A. First, I will provide an overview of CCOS studies. I will then discuss Staff's CCOS
5 methodology. Finally, I will discuss some key results of Staff's CCOS and explain
6 why the Commission should accept Staff's methodology as the appropriate starting
7 point for Staff's rate design.

8 **III. ANALYSIS**

9 **General Overview of CCOS Studies**

10 **Q. What is the purpose of a CCOS study?**

11 A. The traditional regulatory principle of cost causation states that customers who
12 cause costs to be incurred should pay for those costs. The purpose of a CCOS study
13 is to approximate the link between a utility's cost of providing service to its
14 customers and the consumption of those services. Thus, a CCOS is the first step in
15 the rate design process because it provides the rate design analyst with an
16 approximation of the costs caused by each customer class.

17 **Q. How is a utility's cost-of-service determined?**

18 A. A utility's total system cost-of-service, also referred to as its total revenue
19 requirement, is the cost of providing service to all of its customers plus the
20 opportunity to earn a return on its capital investments.¹ While there are many

¹ Cost of Service as a Basic Standard of Reasonableness is addressed in James Bonbright's *Principles of Public Utility Rates*, a foremost manual on public utility ratemaking. "One of the reasons for the popularity of a cost-of-service standard of ratemaking lies in the flexibility of the standard itself. 'Cost,' like 'value' is a word of many meanings, with the result that people who disagree, not just on minor details but on major principles of ratemaking policy, may all subscribe to some version of the principle of service at cost." James C. Bonbright et al., *Principles of Public Utility Rates* 109 (1988).

1 interpretations of what comprises reasonable cost, the most widely accepted cost
2 standard is the embedded cost methodology. This methodology is utilized by both
3 Staff and Mr. Douglas N. Hyatt, Black Hills' CCOS witness.

4 **Q. Please explain the embedded cost methodology?**

5 A. An embedded cost methodology utilizes cost allocation methods based on actual
6 historical costs over a specific period of time—typically a 12-month test year.
7 These costs may be adjusted for known and measurable changes that occur outside
8 the test period. Once the total system revenue requirement is established, the utility
9 must be given an opportunity to recover its prudently incurred cost-of-service from
10 its various customer classes.

11 **Q. What is the role of a CCOS study in the cost recovery process?**

12 A. The first step in the cost recovery process is the apportionment of revenues and
13 expenses to the customer classes in a CCOS study. The subsequent results can then
14 be used as a guide to determine if a particular customer class is contributing a
15 reasonable amount of revenue for the utility to recover the costs of providing
16 service to that class. Thus, the CCOS is a starting point for rate design.

17 **Q. How are CCOS studies developed?**

18 A. Generally speaking, a utility's costs can be divided into either costs directly related
19 to providing service to a specific customer class or costs associated with providing
20 service to multiple customer classes. While the costs directly related to providing
21 service to a specific customer class can be directly assigned to that class, most of
22 the utility's costs are joint costs or common costs that cannot be directly assigned
23 to one particular class. Therefore, much of the work of developing a CCOS study

1 involves spreading the costs associated with providing service to multiple customer
2 classes across those customer classes. This is accomplished through a three step
3 process—functionalization, classification, and allocation.

4 **Q. Please describe the functionalization process.**

5 A. Functionalization categorizes costs into the major functional components related to
6 a utility's operations (i.e. production, storage, transmission, distribution, customer
7 services and facilities, and administrative and general). The utility's accounting
8 practices typically follow the Federal Energy Regulatory Commission (FERC)
9 Uniform System of Accounts, which records costs by the function for which they
10 were incurred.² Therefore, by following the FERC Uniform System of Accounts,
11 the utility's costs are already functionalized.

12 **Q. Please describe the classification process.**

13 A. Classification takes the functionalized costs and classifies them by whether those
14 costs are related to: (1) the number of customers in each class (customer-related);
15 (2) the demand placed on the system by each class (demand-related); or (3) the
16 amount consumed by each class (commodity-related). Classifying customer-
17 related costs such as installation, billing, and meters is relatively straight forward
18 with little disagreement amongst analysts. On the other hand, classifying demand-
19 related and commodity-related costs is much more complex and, thus, subject to
20 more disagreement. The methodology used for classifying a utility's plant costs is

² See the FERC Uniform System of Accounts for Natural Gas Companies under General Instruction, No. 3, Number System. Notice that accounts 700-899 are for Production, Transmission, and Distribution Expenses. In addition, accounts 900-949 are for Customer Accounts, Customer Service and Information, Sales and General and Administrative Expenses.

1 particularly important in a CCOS study because other utility investment and
2 expense accounts such as depreciation, operations and maintenance (O&M), etc.
3 mirror the methodology used for classifying plant.

4 **Q. Please describe the allocation process.**

5 A. The allocation process is the final step wherein the functionalized costs, which are
6 classified as customer-related, demand-related, or commodity-related, are assigned
7 to the different customer classes. Internally-generated composite factors are also
8 used to classify and allocate many accounts. These composite factors are
9 constructed using groups of accounts, which have already been allocated, to create
10 new allocators. For example, General Plant – Plant-Related is classified and
11 allocated on the basis of an internally-generated composite factor comprised of the
12 production and gathering plant, transmission plant, and distribution plant accounts.

13 **Q. Is there only one accepted method to classify and allocate the utility's cost of**
14 **service to specific customer classes?**

15 A. No. There is no universally accepted method for classifying and allocating costs to
16 customer classes. There are significant opportunities for independent judgement
17 and subjective decision making which can affect the final results. Although these
18 judgements must have a reasonable basis, individual methodologies are complex
19 and have encouraged numerous debates.³

³The Gas Distribution Rate Design Manual warns: "There is no scientifically correct method of making necessary allocations. A certain amount of judgement must be used in any cost of service study. Consequently, cost allocation studies should only be utilized as a general guide or as a starting point for rate design." NARUC Gas Distribution Rate Design Manual 19 (June 1989).

1 **Staff's CCOS Methodology**

2 **Q. Has Staff prepared a CCOS study in this Docket?**

3 A. Yes, Exhibit JWP-1 is a fully-allocated CCOS study using an embedded cost
4 methodology and utilizing data from Staff's Schedules. Staff's pro-forma revenue
5 requirement increase is \$2,917,886, with a rate of return of 6.2511%.

6 ***Customer Classes***

7 **Q. How did Staff define the customer classes to be used in its CCOS?**

8 A. Staff uses the same customer classes in its CCOS that Black Hills uses.⁴

- 9 1. Residential;
10 2. Small Commercial:
11 a. Sales;
12 b. Transportation;
13 3. Small Volume:
14 a. Firm;
15 b. Transportation;
16 4. Large Volume:
17 a. Firm;
18 b. Interruptible;
19 c. Transportation;
20 5. Irrigation:
21 a. Sales; and
22 b. Transportation

23 **Q. Please describe how Staff developed its CCOS study.**

24 A. Staff followed the basic steps outlined above in developing its CCOS study,
25 beginning with collecting data for revenues, investments, and operating expenses.
26 Costs that were clearly caused by a particular class were directly assigned to that
27 class. For the assignment of joint and common costs, Staff followed the three-step
28 process discussed above—functionalization, classification, and allocation.

⁴Direct Testimony of Douglas. N. Hyatt (Hyatt Direct), Exhibit DNH-5.

1 ***Functionalization***

2 **Q. Please describe Staff's methodology for functionalizing costs.**

3 A. Because the Company's accounting processes follow the FERC Uniform System
4 of Accounts, the accounts were already separated into production, storage,
5 transmission, distribution, customer service and information, and administrative
6 and general.

7 ***Classification***

8 **Q. Please describe Staff's methodology for classifying costs.**

9 A. After gathering cost data for the functionalized accounts, Staff examined the data
10 to determine whether the costs were customer-related, demand-related, or
11 commodity-related.

12 ***Customer-Related***

13 The costs classified as customer-related include those correlated with serving
14 individual customers—billing, services, customer service, etc. Thus, distribution
15 plant such as meters, regulators, and installation are classified as customer-related.

16 ***Demand-Related***

17 Costs that vary with the peak-load requirements of the utility's customers are
18 classified as demand-related. This includes the costs associated with transmission
19 and portions of distribution plant such as mains and other lines serving multiple
20 customers.

21 ***Commodity-Related***

22 Those costs that vary with the amount of consumption are classified as commodity-
23 related.

1 *Composite*

2 Some accounts are classified as a combination of customer-, demand-, and/or
3 commodity-related. One example of a composite factor that Staff uses is the system
4 load factor in classifying production plant into demand- and commodity-related.⁵
5 The load factor calculation separates production plant components into 36.5%
6 demand-related and 63.5% commodity-related. Another example of a composite
7 factor is for the land and land rights portion of distribution plant. This account is
8 classified using a customer- and demand-related composite factor based on all other
9 distribution plant accounts.

10 *Allocation*

11 **Q. Please describe Staff's methodology for allocating costs.**

12 A. Allocation factors are calculated based on the cost causation principle. The
13 allocation factor applied to a particular cost is selected based on the principle that
14 costs are allocated to the specific customer classes responsible for incurring those
15 costs. For example, meters are allocated to the customer classes using an allocator
16 weighted for the number of customers and the cost of the meters.

17 **Production Plant:** For production plant, Staff's demand and commodity
18 allocators excludes transportation customers because these customers do not
19 purchase their gas from Black Hills.

20 **Transmission Plant:** Demand-related expenses associated with transmission
21 plant are allocated to the all customer classes, except for interruptible classes and
22 irrigation classes, using a coincident peak (CP) allocator.

⁵ Load Factor = Test Year Usage / Test Year Peak Month Usage.

1 **Distribution Plant:** For demand-related portions of distribution plant, Staff
2 uses a non-coincident peak (NCP) allocator for all sales customers, including
3 interruptible sales and irrigation sales.

4 **General Plant – Plant-Related:** Finally, General Plant – Plant-Related is
5 allocated on the basis of an internally-generated composite factor comprised of the
6 sum of production and gathering, transmission, and distribution plant.

7 ***Distribution Mains Plant***

8 **Q. What are distribution mains?**

9 A. Distribution mains consist of the network of distribution pipe that serves as a
10 common source of supply to which customers' service lines are attached.

11 **Q. Please discuss Staff's methodology for classifying and allocating distribution**
12 **mains.**

13 A. Staff classifies distribution mains as 100% demand-related and uses an NCP
14 allocator. The purpose of distribution mains is to ensure natural gas service can be
15 provided at all times, meaning mains must be sized to meet the peak demand for
16 each part of the distribution system.

17 Staff's NCP methodology allocates costs across customer classes based on the
18 non-coincident peak demand of the specific customer class, regardless of when that
19 peak occurs. This means that customer classes that have peak demands occurring
20 outside of the system peak would be assigned their appropriate share of the
21 distribution mains cost.

1 **Q. Why does Staff classify the cost of distribution mains plant as purely demand-**
2 **related?**

3 A. Mains supply the gas for the distribution system and are sized for demand, not for
4 the number of customers. The number of customers affects mains cost indirectly
5 through demand, which is captured by the NCP allocator. By classifying mains as
6 demand-related, Staff classifies mains based on the purpose they serve—meeting
7 demand.

8 **Q. Are there any other reasons Staff classifies the cost of distribution mains plant**
9 **purely as demand-related?**

10 A. Yes. As mains increase in size, the marginal cost of the additional capacity
11 declines. In order to properly align these returns to scale with the underlying cost
12 drivers, mains should be allocated based on the relative demand customers place
13 on the system. Conversely, because residential customers represent about 89% of
14 customers but only about 38% of demand, allocating the cost of mains as partially
15 customer related, especially around 52% customer related as in Black Hills'
16 method, results in the benefits of the returns to scale being offset by the
17 disproportionate number of residential customers as compared to all other classes.

18 **Other Important Results**

19 **Q. What are some of the other important results of Staff's CCOS study?**

20 A. Below, in Table 3, is Staff's allocation of costs among classes, the system-wide and
21 class rates of return (ROR), and relative ROR indexes from Staff's CCOS. Staff's
22 system-wide and class RORs at the Company's existing rates are in column (1) and
23 the class relative ROR indexes are in column (2).

1

Table 1: Staff's CCOS and Class Rate Base Allocation

Class	Staff CCOS		Existing Rates	
	Current Rate Base	Percent of Total	ROR	Relative ROR
	(1)	(2)	(3)	(4)
Residential	\$138,259,361	59.10%	6.9043%	1.31
Small Commercial				
Sales	\$23,411,447	10.01%	5.3734%	1.02
Transportation	\$449,382	0.19%	16.9489%	3.22
Small Volume				
Firm	\$18,366,511	7.85%	3.5473%	0.67
Transportation	\$4,107,952	1.76%	18.4889%	3.51
Large Volume				
Firm	\$3,958,512	1.69%	-1.1210%	-0.21
Interruptible	\$5,008,027	2.14%	-2.6065%	-0.49
Transportation	\$9,908,625	4.24%	19.7718%	3.75
Irrigation				
Sales	\$29,446,442	12.59%	-6.7796%	-1.29
Transportation	\$1,006,591	0.43%	23.7293%	4.51
Total Company	\$233,922,850	100.00%	5.2657%	1.00

2

3 **Q. Why are these results important?**

4 A. The class ROR and relative ROR index at existing rates are important for rate
5 design purposes. This information can be used by the rate analyst as a guide for
6 identifying which customer classes to consider for revenue adjustments when
7 designing rates. Staff witness, Dr. Robert Glass, sponsors Staff's revenue
8 allocation and rate design.

EXHIBIT JWP – 1
DOCKET NO. 21-BHCG-418-RTS
CLASS COST OF SERVICE STUDY

INCOME STATEMENT EXISTING RATES	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
			SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
TOTAL OPERATING REVENUE	52,666,910	36,271,344	4,917,168	148,841	3,113,889	1,350,341	418,358	589,289	3,274,679	2,081,660	501,341
O. & M. EXPENSES	24,620,062	16,477,450	2,199,242	34,096	1,437,065	237,315	288,007	469,721	446,805	2,892,253	138,108
DEPRECIATION EXPENSES	9,854,829	6,064,076	891,660	14,502	682,230	121,127	150,165	228,430	280,265	1,374,742	47,633
TAXES OTHER THAN INCOME	6,294,534	3,889,936	569,623	10,304	435,341	88,469	96,571	136,120	217,364	821,180	29,627
TOTAL EXPENSE	40,769,426	26,431,461	3,660,525	58,902	2,554,635	446,911	534,744	834,271	944,434	5,088,175	215,368
		64.83%	8.98%	0.14%	6.27%	1.10%	1.31%	2.05%	2.32%	12.48%	0.53%
INCOME BEFORE TAXES	11,897,484	9,839,883	1,256,643	89,940	559,254	903,430	(116,385)	(244,983)	2,330,245	(3,006,516)	285,974
TOTAL INCOME TAX	(420,244)	294,085	(1,357)	13,774	(92,266)	143,913	(72,011)	(114,448)	371,129	(1,010,179)	47,116
NET INCOME AFTER TAX	12,317,728	9,545,798	1,258,000	76,165	651,521	759,516	(44,374)	(130,535)	1,959,116	(1,996,337)	238,857
RATE BASE	233,922,850	138,259,361	23,411,447	449,382	18,366,511	4,107,952	3,958,512	5,008,027	9,908,625	29,446,442	1,006,591
RETURN ON RATE BASE - EXISTING	5.2657%	6.9043%	5.3734%	16.9489%	3.5473%	18.4889%	-1.1210%	-2.6065%	19.7718%	-6.7796%	23.7293%
RELATIVE RATE OF RETURN	1.00	1.31	1.02	3.22	0.67	3.51	(0.21)	(0.49)	3.75	(1.29)	4.51

PLANT IN SERVICE	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
PLANT IN SERVICE															
TOTAL PRODUCTION PLANT 304-347															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		10	6,428	4,444	775	0	831	0	219	104	0	55	0	
	ANNUAL USAGE		16	12,291	6,253	960	0	1,281	0	338	673	0	2,786	0	
	TOTAL	C-4.0		\$18,719	\$10,697	\$1,735	\$0	\$2,112	\$0	\$558	\$777	\$0	\$2,841	\$0	
TRANSMISSION PLANT															
LAND & LAND RIGHTS 365															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		77	628,770	337,257	58,804	3,309	59,820	35,878	16,653	0	117,049	0	0	
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	C-2.0		\$628,770	\$337,257	\$58,804	\$3,309	\$59,820	\$35,878	\$16,653	\$0	\$117,049	\$0	\$0	
STRUCTURES & IMPROVEMENTS 366															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		12	143,358	76,894	13,407	755	13,639	8,180	3,797	0	26,687	0	0	
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	C-2.0		143,358	76,894	13,407	755	13,639	8,180	3,797	0	26,687	0	0	
MAINS 367															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		12	53,000,440	28,428,123	4,956,705	278,959	5,042,352	3,024,228	1,403,756	0	9,866,317	0	0	
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	C-2.0		\$53,000,440	\$28,428,123	\$4,956,705	\$278,959	\$5,042,352	\$3,024,228	\$1,403,756	\$0	\$9,866,317	\$0	\$0	
COMPRESSOR STATION EQUIP 368															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		12	2,475	1,327	231	13	235	141	66	0	461	0	0	
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	C-2.0		2,475	1,327	231	13	235	141	66	0	461	0	0	
MEAS. & REG. STA. EQUIPMENT 369															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		12	4,445,838	2,384,638	415,784	23,400	422,968	253,681	117,751	0	827,617	0	0	
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	C-2.0		\$4,445,838	\$2,384,638	\$415,784	\$23,400	\$422,968	\$253,681	\$117,751	\$0	\$827,617	\$0	\$0	
OTHER TRANSMISSION PLANT 371															
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK		12	106,791	57,280	9,987	562	10,160	6,094	2,828	0	19,880	0	0	
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	C-2.0		106,791	57,280	9,987	562	10,160	6,094	2,828	0	19,880	0	0	
TRANSMISSION PLANT w/o LAND AND LAND RIGHTS															
	CUSTOMER			0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK			57,698,901	30,948,261	5,396,114	303,689	5,489,354	3,292,324	1,528,198	0	10,740,961	0	0	
	ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0	
	TOTAL			\$57,698,901	\$30,948,261	\$5,396,114	\$303,689	\$5,489,354	\$3,292,324	\$1,528,198	\$0	\$10,740,961	\$0	\$0	
TOTAL TRANSMISSION PLANT															
	CUSTOMER			0	0	0	0	0	0	0	0	0	0	0	
	MONTHLY PEAK			58,327,671	31,285,518	5,454,918	306,998	5,549,174	3,328,202	1,544,852	0	10,858,009	0	0	
	ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0	
	TOTAL			\$58,327,671	\$31,285,518	\$5,454,918	\$306,998	\$5,549,174	\$3,328,202	\$1,544,852	\$0	\$10,858,009	\$0	\$0	

PLANT IN SERVICE	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION		
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION	
DISTRIBUTION PLANT																
LAND & LAND RIGHTS	374															
		CUSTOMER	82	407,328	313,095	39,960		780	18,333	5,205	1,928	970	6,220	16,399	4,439	
		MONTHLY PEAK	83	414,658	196,037	34,181		0	36,742	0	9,680	21,210	0	116,808	0	
		ANNUAL USAGE	84	122	44	7		0	9	5	2	5	26	20	5	
		TOTAL	C-5.5	\$822,108	\$509,176	\$74,148		\$780	\$55,084	\$5,209	\$11,610	\$22,185	\$6,245	\$133,227	\$4,443	
STRUCTURES & IMPROVEMENTS	375															
		CUSTOMER	99	0	0	0		0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	945,246	446,881	77,918		0	83,757	0	22,067	48,350	0	266,273	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-2.0	\$945,246	\$446,881	\$77,918		\$0	\$83,757	\$0	\$22,067	\$48,350	\$0	\$266,273	\$0	
MAINS	376															
		CUSTOMER	99	0	0	0		0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	128,554,160	60,776,137	10,596,879		0	11,391,040	0	3,001,073	6,575,663	0	36,213,368	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-2.0	\$128,554,160	\$60,776,137	\$10,596,879		\$0	\$11,391,040	\$0	\$3,001,073	\$6,575,663	\$0	\$36,213,368	\$0	
MEASURING & REG. STATION GEN.	377-378															
		CUSTOMER	99	0	0	0		0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	6,450,758	3,049,704	531,744		0	571,594	0	150,592	329,962	0	1,817,161	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-2.0	\$6,450,758	\$3,049,704	\$531,744		\$0	\$571,594	\$0	\$150,592	\$329,962	\$0	\$1,817,161	\$0	
CITY GATE CK. STATION	379															
		CUSTOMER	99	0	0	0		0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	20,984	9,920	1,730		0	1,859	0	490	1,073	0	5,911	0	
		ANNUAL USAGE	15	40,127	14,521	2,229		109	2,975	1,509	786	1,563	8,468	6,470	1,496	
		TOTAL	C-4.0	\$61,111	\$24,441	\$3,959		\$109	\$4,835	\$1,509	\$1,276	\$2,636	\$8,468	\$12,381	\$1,496	
SERVICES	380															
		CUSTOMER	25	77,995,410	68,959,686	6,125,816		119,562	1,004,200	285,091	59,744	30,059	192,772	958,918	259,562	
		MONTHLY PEAK	99	0	0	0		0	0	0	0	0	0	0	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-1.0	\$77,995,410	\$68,959,686	\$6,125,816		\$119,562	\$1,004,200	\$285,091	\$59,744	\$30,059	\$192,772	\$958,918	\$259,562	
METERS	381															
		CUSTOMER	28	19,842,042	12,041,605	2,490,314		48,605	1,786,172	507,091	204,140	102,707	658,682	1,576,104	426,623	
		MONTHLY PEAK	99	0	0	0		0	0	0	0	0	0	0	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-1.0	\$19,842,042	\$12,041,605	\$2,490,314		\$48,605	\$1,786,172	\$507,091	\$204,140	\$102,707	\$658,682	\$1,576,104	\$426,623	
METER INSTALLATIONS	382															
		CUSTOMER	29	1,840,086	1,116,699	230,944		4,507	165,644	47,026	18,931	9,525	61,084	146,163	39,564	
		MONTHLY PEAK	99	0	0	0		0	0	0	0	0	0	0	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-1.0	\$1,840,086	\$1,116,699	\$230,944		\$4,507	\$165,644	\$47,026	\$18,931	\$9,525	\$61,084	\$146,163	\$39,564	
HOUSE REGULATORS	383															
		CUSTOMER	30	33,997,511	20,632,181	4,266,924		83,281	3,060,441	868,854	349,776	175,979	1,128,590	2,700,509	730,979	
		MONTHLY PEAK	99	0	0	0		0	0	0	0	0	0	0	0	
		ANNUAL USAGE	99	0	0	0		0	0	0	0	0	0	0	0	
		TOTAL	C-1.0	\$33,997,511	\$20,632,181	\$4,266,924		\$83,281	\$3,060,441	\$868,854	\$349,776	\$175,979	\$1,128,590	\$2,700,509	\$730,979	

PLANT IN SERVICE	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
OTHER EQUIPMENT	387														
	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0	0
	MONTHLY PEAK		14	109,363	51,703	9,015	0	9,691	0	2,553	5,594	0	30,807	0	0
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	C-2.0		109,363	51,703	9,015	\$0	9,691	\$0	2,553	5,594	\$0	30,807	\$0	
DISTRIBUTION PLANT w/o LAND AND LAND RIGHTS															
	CUSTOMER			133,675,050	102,750,171	13,113,997	255,955	6,016,456	1,708,062	632,592	318,269	2,041,128	5,381,694	1,456,727	
	MONTHLY PEAK			136,080,510	64,334,346	11,217,285	0	12,057,941	0	3,176,774	6,960,643	0	38,333,521	0	0
	ANNUAL USAGE			40,127	14,521	2,229	109	2,975	1,509	786	1,563	8,468	6,470	1,496	
	TOTAL			269,795,687	167,099,037	24,333,511	\$256,065	18,077,373	\$1,709,571	3,810,152	7,280,474	\$2,049,596	43,721,684	\$1,458,223	
TOTAL DISTRIBUTION PLANT															
	CUSTOMER			134,082,378	103,063,266	13,153,957	256,735	6,034,789	1,713,266	634,519	319,238	2,047,348	5,398,092	1,461,166	
	MONTHLY PEAK			136,495,168	64,530,382	11,251,466	0	12,094,684	0	3,186,455	6,981,853	0	38,450,329	0	0
	ANNUAL USAGE			40,249	14,565	2,236	110	2,984	1,514	788	1,568	8,494	6,490	1,501	
	INDUSTRIAL DIRECT	31		6,217,721	0	2,670,723	52,126	1,915,569	543,827	218,929	110,147	706,399	0	0	
	TOTAL			276,835,516	167,608,213	27,078,382	\$308,972	20,048,027	\$2,258,607	4,040,692	7,412,806	\$2,762,241	43,854,911	\$1,462,666	
SUBTOTAL PRODUCTION TRANSMISSION DISTRIBUTION PLANT w/o LAND & LAND RIGHTS OR INDUSTRIAL DIRECT															
	CUSTOMER			133,675,050	102,750,171	13,113,997	255,955	6,016,456	1,708,062	632,592	318,269	2,041,128	5,381,694	1,456,727	
	MONTHLY PEAK			193,785,839	95,287,051	16,614,175	303,689	17,548,126	3,292,324	4,705,192	6,960,746	10,740,961	38,333,576	0	0
	ANNUAL USAGE			52,418	20,773	3,189	109	4,257	1,509	1,125	2,236	8,468	9,256	1,496	
	TOTAL			327,513,307	198,057,995	29,731,360	\$559,754	23,568,839	\$5,001,895	5,338,909	7,281,251	\$12,790,557	43,724,525	\$1,458,223	
GENERAL PLANT															
GENERAL PLANT - PLANT RELATED															
	CUSTOMER		70	7,098,636	5,456,411	696,401	13,592	319,496	90,704	33,593	16,901	108,391	285,788	77,358	
	MONTHLY PEAK		71	10,290,740	5,060,092	882,274	16,127	931,870	174,835	249,863	369,641	570,384	2,035,654	0	0
	ANNUAL USAGE		72	2,784	1,103	169	6	226	80	60	119	450	492	79	
	TOTAL	C-5.1		17,392,159	10,517,607	1,578,844	\$29,725	1,251,592	\$265,619	283,516	386,661	\$679,226	2,321,933	\$77,437	
GENERAL PLANT - LABOR RELATED															
	CUSTOMER		122	7,658,382	6,118,062	710,513	13,868	284,851	80,869	27,299	13,735	88,084	252,700	68,401	
	MONTHLY PEAK		123	4,453,261	2,109,296	372,835	1,727	399,299	18,718	105,588	215,458	61,066	1,169,274	0	0
	ANNUAL USAGE		124	81,958	29,658	4,552	223	6,077	3,083	1,606	3,192	17,296	13,215	3,056	
	TOTAL	C-7.7		12,193,602	8,257,016	1,087,901	\$15,817	690,228	\$102,670	134,493	232,385	\$166,446	1,435,188	\$71,457	
TOTAL GENERAL PLANT															
	CUSTOMER			14,757,018	11,574,473	1,406,914	27,460	604,347	171,573	60,892	30,636	196,475	538,488	145,759	
	MONTHLY PEAK			14,744,001	7,169,389	1,255,109	17,854	1,331,169	193,552	355,451	585,099	631,450	3,204,927	0	0
	ANNUAL USAGE			84,742	30,761	4,722	229	6,303	3,163	1,665	3,311	17,746	13,706	3,135	
	TOTAL			29,585,761	18,774,623	2,666,745	\$45,542	1,941,820	\$368,289	418,009	619,046	\$845,672	3,757,121	\$148,894	
TOTAL INTANGIBLE PLANT															
	CUSTOMER		70	1,432,106	1,100,797	140,495	2,742	64,456	18,299	6,777	3,410	21,867	57,656	15,606	
	MONTHLY PEAK		71	2,076,093	1,020,842	177,993	3,254	187,999	35,272	50,408	74,573	115,072	410,680	0	0
	ANNUAL USAGE		72	562	223	34	1	46	16	12	24	91	99	16	
	TOTAL	C-5.1		3,508,760	2,121,862	318,522	\$5,997	252,501	\$53,587	57,198	78,006	\$137,030	468,435	\$15,622	
TOTAL PLANT IN SERVICE w/o LAND AND LAND RIGHTS AND CORP ALLOC															
	CUSTOMER			149,864,174	115,425,441	14,661,406	286,157	6,685,260	1,897,934	700,261	352,314	2,259,471	5,977,837	1,618,092	
	MONTHLY PEAK			210,605,933	103,477,282	18,047,277	324,796	19,067,294	3,521,148	5,111,052	7,620,418	11,487,482	41,949,183	0	0
	ANNUAL USAGE			137,721	51,757	7,945	340	10,605	4,689	2,802	5,571	26,305	23,061	4,647	
	TOTAL			360,607,828	218,954,480	32,716,628	\$611,293	25,763,159	\$5,423,771	5,814,115	7,978,303	\$13,773,258	47,950,082	\$1,622,739	

PLANT IN SERVICE	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
TOTAL CORPORATE ALLOCATION PLANT															
	CUSTOMER			88	6,715,403	5,267,138	640,237	12,496	275,017	78,077	27,710	13,941	89,409	245,047	66,330
	MONTHLY PEAK			89	6,709,479	3,262,538	571,156	8,125	605,769	88,079	161,753	266,258	287,351	1,458,450	0
	ANNUAL USAGE			90	38,563	13,998	2,149	104	2,868	1,439	758	1,507	8,076	6,237	1,427
	TOTAL		C-6.1		\$13,463,445	\$8,543,674	\$1,213,542	\$20,725	\$883,654	\$167,595	\$190,221	\$281,706	\$384,836	\$1,709,735	\$67,756
TOTAL PLANT IN SERVICE															
	CUSTOMER				156,986,905	121,005,675	15,341,604	299,433	6,978,610	1,981,216	729,899	367,226	2,355,099	6,239,283	1,688,861
	MONTHLY PEAK				218,358,840	107,273,113	18,711,418	336,230	19,769,625	3,645,105	5,299,139	7,907,887	11,891,882	43,524,442	0
	ANNUAL USAGE				176,407	65,799	10,100	444	13,483	6,133	3,562	7,082	34,407	29,318	6,078
	INDUSTRIAL DIRECT				6,217,721	0	2,670,723	52,126	1,915,569	543,827	218,929	110,147	706,399	0	0
	TOTAL				\$381,739,872	\$228,344,587	\$36,733,844	\$688,234	\$28,677,287	\$6,176,281	\$6,251,529	\$8,392,342	\$14,987,787	\$49,793,043	\$1,694,939

ACCUMULATED RESERVE FOR DEPRECIATION	FERC CODE		CLASS BASIS	ALLOC	JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
<u>PROD., GATH. & PROD. EXTR.</u>	304-347														
		CUSTOMER		99		0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		10		4,493	3,107	542	0	581	0	153	72	0	38
		ANNUAL USAGE		16		8,593	4,371	671	0	896	0	237	470	0	1,948
		TOTAL	C-4.0			\$13,086	\$7,478	\$1,213	\$0	\$1,477	\$0	\$390	\$543	\$0	\$1,986
<u>TRANSMISSION</u>	365-372														
		CUSTOMER		99		0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		77		12,973,397	6,958,609	1,213,298	68,283	1,234,262	740,268	343,610	0	2,415,068	0
		ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0			\$12,973,397	\$6,958,609	\$1,213,298	\$68,283	\$1,234,262	\$740,268	\$343,610	\$0	\$2,415,068	\$0
<u>DISTRIBUTION</u>	373-387														
		CUSTOMER		82		41,065,124	31,564,967	4,028,635	78,630	1,848,262	524,718	194,333	97,772	627,037	1,653,262
		MONTHLY PEAK		83		41,804,085	19,763,583	3,445,963	0	3,704,213	0	975,909	2,138,317	0	11,776,100
		ANNUAL USAGE		84		12,327	4,461	685	34	914	464	241	480	2,601	1,988
		TOTAL	C-5.5			\$82,881,536	\$51,333,011	\$7,475,282	\$78,663	\$5,553,389	\$525,182	\$1,170,483	\$2,236,570	\$629,638	\$13,431,350
<u>GENERAL</u>	389-398														
		CUSTOMER		88		3,397,371	2,664,683	323,901	6,322	139,133	39,500	14,019	7,053	45,233	123,971
		MONTHLY PEAK		89		3,394,374	1,650,542	288,952	4,110	306,463	44,560	81,832	134,702	145,373	737,841
		ANNUAL USAGE		90		19,509	7,082	1,087	53	1,451	728	383	762	4,086	3,155
		TOTAL	C-6.1			\$6,811,254	\$4,322,307	\$613,940	\$10,485	\$447,047	\$84,788	\$96,234	\$142,517	\$194,691	\$864,967
<u>INTANGIBLE</u>															
		CUSTOMER		70		992,130	762,607	97,331	1,900	44,654	12,677	4,695	2,362	15,149	39,943
		MONTHLY PEAK		71		1,438,270	707,216	123,310	2,254	130,241	24,435	34,922	51,662	79,719	284,510
		ANNUAL USAGE		72		389	154	24	1	32	11	8	17	63	69
		TOTAL	C-5.1			\$2,430,789	\$1,469,977	\$220,665	\$4,154	\$174,927	\$37,124	\$39,625	\$54,041	\$94,931	\$324,521
<u>CORPORATE PLANT</u>															
		CUSTOMER		88		903,961	709,010	86,182	1,682	37,020	10,510	3,730	1,877	12,035	32,986
		MONTHLY PEAK		89		903,164	439,171	76,883	1,094	81,543	11,856	21,774	35,841	38,680	196,322
		ANNUAL USAGE		90		5,191	1,884	289	14	386	194	102	203	1,087	840
		TOTAL	C-6.1			\$1,812,316	\$1,150,065	\$163,355	\$2,790	\$118,949	\$22,560	\$25,606	\$37,921	\$51,803	\$230,148
TOTAL ACCUMULATED RESERVE FOR DEPRECIATION															
		CUSTOMER				46,358,587	35,701,268	4,536,049	88,533	2,069,069	587,405	216,777	109,064	699,454	1,850,162
		MONTHLY PEAK				60,517,783	29,522,227	5,148,947	75,741	5,457,303	821,119	1,458,200	2,360,595	2,678,840	12,994,812
		ANNUAL USAGE				46,009	17,952	2,756	101	3,679	1,397	972	1,932	7,837	7,999
		TOTAL				\$106,922,378	\$65,241,446	\$9,687,752	\$164,376	\$7,530,050	\$1,409,921	\$1,675,948	\$2,471,592	\$3,386,131	\$14,852,972
															\$502,190

WORKING CAPITAL AND RATE BASE ADJUSTMENTS	FERC CODE		CLASS BASIS	ALLOC	JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
RATE BASE ADDITIONS (WORKING CAPITAL REQUIREMENT)															
GAS STORAGE INVENTORY	CUSTOMER		99		0	0	0	0	0	0	0	0	0	0	0
	MONTHLY PEAK		11		1,847,210	1,318,390	229,873	0	233,845	0	65,101	0	0	0	0
	ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0	0
	TOTAL		C-2.0		\$1,847,210	\$1,318,390	\$229,873	\$0	\$233,845	\$0	\$65,101	\$0	\$0	\$0	\$0
PREPAYMENTS	CUSTOMER		102		21,399	17,153	1,975	39	780	222	74	37	239	692	187
	MONTHLY PEAK		103		12,645	6,025	1,064	8	1,137	84	301	584	273	3,169	0
	ANNUAL USAGE		104		222	80	12	1	16	8	4	9	47	36	8
	TOTAL		C-7.1		\$34,266	\$23,258	\$3,052	\$47	\$1,934	\$313	\$380	\$630	\$559	\$3,897	\$196
CASH WORKING CAPITAL	CUSTOMER		102		1,589,001	1,273,664	146,688	2,863	57,954	16,453	5,510	2,772	17,780	51,404	13,914
	MONTHLY PEAK		103		938,910	447,395	79,026	572	84,421	6,204	22,380	43,360	20,240	235,311	0
	ANNUAL USAGE		104		16,494	5,969	916	45	1,223	620	323	642	3,481	2,659	615
	TOTAL		C-7.1		2,544,405	1,727,027	226,630	3,480	143,597	23,277	28,214	46,775	41,500	289,375	14,529
TOTAL WORKING CAPITAL REQUIREMENT															
	CUSTOMER				1,610,401	1,290,816	148,663	2,902	58,734	16,675	5,584	2,810	18,019	52,096	14,102
	MONTHLY PEAK				2,798,764	1,771,811	309,964	580	319,403	6,287	87,783	43,944	20,512	238,480	0
	ANNUAL USAGE				16,716	6,049	929	46	1,239	629	327	651	3,528	2,695	623
	TOTAL				\$4,425,881	\$3,068,676	\$459,555	\$3,527	\$379,377	\$23,591	\$93,695	\$47,405	\$42,059	\$293,272	\$14,725
RATE BASE DEDUCTIONS															
CUSTOMER DEPOSITS	CUSTOMER		1		(1,323,084)	(1,174,821)	(102,443)	(1,999)	(17,402)	(4,940)	(455)	(229)	(1,467)	(15,210)	(4,117)
	MONTHLY PEAK		99		0	0	0	0	0	0	0	0	0	0	0
	ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0	0
	TOTAL		C-1.0		\$(1,323,084)	\$(1,174,821)	\$(102,443)	\$(1,999)	\$(17,402)	\$(4,940)	\$(455)	\$(229)	\$(1,467)	\$(15,210)	\$(4,117)
CUSTOMER ADVANCES	CUSTOMER		2		(7,141)	(6,401)	(558)	0	(95)	0	(2)	(1)	0	(83)	0
	MONTHLY PEAK		2		(7,270)	(6,517)	(568)	0	(97)	0	(3)	(1)	0	(84)	0
	ANNUAL USAGE		2		(2)	(2)	(0)	0	(0)	0	(0)	(0)	0	(0)	0
	TOTAL		C-5.5		\$(14,413)	\$(12,920)	\$(1,127)	\$0	\$(191)	\$0	\$(5)	\$(3)	\$0	\$(167)	\$0
DEFERRED INCOME TAXES	CUSTOMER		135		(9,907,305)	(7,639,425)	(967,690)	(18,887)	(439,673)	(124,823)	(45,953)	(23,120)	(148,271)	(393,067)	(106,396)
	MONTHLY PEAK		136		(14,135,435)	(6,962,970)	(1,214,585)	(23,328)	(1,281,738)	(252,902)	(343,975)	(496,787)	(825,073)	(2,734,077)	0
	ANNUAL USAGE		137		(11,678)	(4,285)	(658)	(31)	(878)	(424)	(232)	(461)	(2,379)	(1,909)	(420)
	TOTAL		C-7.0		\$(24,054,418)	\$(14,606,681)	\$(2,182,933)	\$(42,246)	\$(1,722,289)	\$(378,148)	\$(390,159)	\$(520,368)	\$(975,723)	\$(3,129,053)	\$(106,816)
REGULATORY LIABILITY	CUSTOMER		96		(8,331,149)	(6,421,658)	(814,165)	(15,891)	(370,348)	(105,141)	(38,735)	(19,488)	(124,983)	(331,113)	(89,626)
	MONTHLY PEAK		97		(11,588,100)	(5,692,884)	(992,997)	(17,843)	(1,049,156)	(193,442)	(281,220)	(419,664)	(631,091)	(2,309,802)	0
	ANNUAL USAGE		98		(9,362)	(3,492)	(536)	(24)	(716)	(325)	(189)	(376)	(1,826)	(1,556)	(323)
	TOTAL		C-6.3		\$(19,928,610)	\$(12,118,034)	\$(1,807,698)	\$(33,758)	\$(1,420,219)	\$(298,909)	\$(320,144)	\$(439,528)	\$(757,900)	\$(2,642,470)	\$(89,949)
TOTAL RATE BASE DEDUCTIONS															
	CUSTOMER				(19,568,678)	(15,242,306)	(1,884,856)	(36,777)	(827,519)	(234,904)	(85,145)	(42,838)	(274,721)	(739,473)	(200,139)
	MONTHLY PEAK				(25,730,805)	(12,662,371)	(2,208,151)	(41,171)	(2,330,990)	(446,344)	(625,198)	(916,452)	(1,456,164)	(5,043,963)	0
	ANNUAL USAGE				(21,042)	(7,779)	(1,194)	(54)	(1,594)	(750)	(421)	(837)	(4,205)	(3,465)	(743)
	TOTAL				\$(45,320,525)	\$(27,912,456)	\$(4,094,201)	\$(78,003)	\$(3,160,103)	\$(681,998)	\$(710,764)	\$(960,127)	\$(1,735,090)	\$(5,786,901)	\$(200,882)

RATE BASE SUMMARY	TOTAL	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
	JURISDICTION		SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
CUSTOMER RATE BASE											
TOTAL UTILITY PLANT	156,986,905	121,005,675	15,341,604	299,433	6,978,610	1,981,216	729,899	367,226	2,355,099	6,239,283	1,688,861
ACCUM RESERVE FOR DEPR	46,358,587	35,701,268	4,536,049	88,533	2,069,069	587,405	216,777	109,064	699,454	1,850,162	500,805
WORKING CAPITAL	1,610,401	1,290,816	148,663	2,902	58,734	16,675	5,584	2,810	18,019	52,096	14,102
RATE BASE DEDUCTION	(19,568,678)	(15,242,306)	(1,884,856)	(36,777)	(827,519)	(234,904)	(85,145)	(42,838)	(274,721)	(739,473)	(200,139)
TOTAL	\$92,670,041	\$71,352,918	\$9,069,362	\$177,024	\$4,140,756	\$1,175,581	\$433,562	\$218,133	\$1,398,943	\$3,701,745	\$1,002,017
DEMAND RATEBASE											
TOTAL UTILITY PLANT	218,358,840	107,273,113	18,711,418	336,230	19,769,625	3,645,105	5,299,139	7,907,887	11,891,882	43,524,442	0
ACCUM RESERVE FOR DEPR	60,517,783	29,522,227	5,148,947	75,741	5,457,303	821,119	1,458,200	2,360,595	2,678,840	12,994,812	0
WORKING CAPITAL	2,798,764	1,771,811	309,964	580	319,403	6,287	87,783	43,944	20,512	238,480	0
RATE BASE DEDUCTION	(25,730,805)	(12,662,371)	(2,208,151)	(41,171)	(2,330,990)	(446,344)	(625,198)	(916,452)	(1,456,164)	(5,043,963)	0
TOTAL	\$134,909,017	\$66,860,326	\$11,664,283	\$219,897	\$12,300,735	\$2,383,929	\$3,303,524	\$4,674,783	\$7,777,391	\$25,724,148	\$0
COMMODITY RATE BASE											
TOTAL UTILITY PLANT	176,407	65,799	10,100	444	13,483	6,133	3,562	7,082	34,407	29,318	6,078
ACCUM RESERVE FOR DEPR	46,009	17,952	2,756	101	3,679	1,397	972	1,932	7,837	7,999	1,384
WORKING CAPITAL	16,716	6,049	929	46	1,239	629	327	651	3,528	2,695	623
RATE BASE DEDUCTION	(21,042)	(7,779)	(1,194)	(54)	(1,594)	(750)	(421)	(837)	(4,205)	(3,465)	(743)
TOTAL	\$126,072	\$46,117	\$7,079	\$334	\$9,450	\$4,615	\$2,497	\$4,964	\$25,892	\$20,549	\$4,574
INDUSTRIAL DIRECT	6,217,721	0	2,670,723	52,126	1,915,569	543,827	218,929	110,147	706,399	0	0
TOTAL RATE BASE	\$233,922,850	\$138,259,361	\$23,411,447	\$449,382	\$18,366,511	\$4,107,952	\$3,958,512	\$5,008,027	\$9,908,625	\$29,446,442	\$1,006,591

OPERATING REVENUE-EXISTING	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION		
				SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION	
RATE REVENUE - SALES													
RESIDENTIAL (RS-1)	40	32,714,693	32,714,693	0	0	0	0	0	0	0	0	0	0
SMALL COMMERCIAL (SC-1)	41	4,601,224	0	4,601,224	0	0	0	0	0	0	0	0	0
SMALL VOLUME FIRM (SVF)	43	3,062,097	0	0	0	3,062,097	0	0	0	0	0	0	0
LARGE VOLUME FIRM (LVF)	45	415,277	0	0	0	0	0	415,277	0	0	0	0	0
LARGE VOLUME INTERRUPTIBLE (LVI)	46	587,738	0	0	0	0	0	0	587,738	0	0	0	0
IRRIGATION (IR)	48	2,032,203	0	0	0	0	0	0	0	0	2,032,203	0	0
SUBTOTAL RATE REVENUE - SALES		\$43,413,232	\$32,714,693	\$4,601,224	\$0	\$3,062,097	\$0	\$415,277	\$587,738	\$0	\$2,032,203	\$0	\$0
RATE REVENUE - TRANSPORTATION													
SMALL COMMERCIAL TRANSPORTATION (SCTS-A)	42	142,675	0	0	142,675	0	0	0	0	0	0	0	0
SMALL VOLUME TRANSPORTATION (SVTS-A)	44	1,335,637	0	0	0	0	1,335,637	0	0	0	0	0	0
LARGE VOLUME TRANSPORTATION (LVTS-A)	47	3,264,736	0	0	0	0	0	0	0	3,264,736	0	0	0
IRRIGATION TRANSPORTATION (ITS-A)	49	487,954	0	0	0	0	0	0	0	0	0	487,954	0
SUBTOTAL RATE REVENUE - TRANSPORT.		\$5,231,002	\$0	\$0	\$142,675	\$0	\$1,335,637	\$0	\$0	\$3,264,736	\$0	\$487,954	\$0
TOTAL RATE SCHEDULE REVENUE		48,644,234	32,714,693	4,601,224	142,675	3,062,097	1,335,637	415,277	587,738	3,264,736	2,032,203	487,954	
OTHER REVENUE													
OTHER REVENUE	25	4,022,676	3,556,651	315,944	6,167	51,792	14,704	3,081	1,550	9,942	49,457	13,387	
TOTAL OTHER REVENUE		\$4,022,676	\$3,556,651	\$315,944	\$6,167	\$51,792	\$14,704	\$3,081	\$1,550	\$9,942	\$49,457	\$13,387	
TOTAL REVENUE		\$52,666,910	\$36,271,344	\$4,917,168	\$148,841	\$3,113,889	\$1,350,341	\$418,358	\$589,289	\$3,274,679	\$2,081,660	\$501,341	

OPERATIONS AND MAINTENANCE EXPENSES	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
TRANSMISSION EXPENSES															
OPERATIONS															
SUPERVISION & ENGINEERING	850														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	77		89,829	48,182	8,401	473	8,546	5,126	2,379	0	16,722	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$89,829	\$48,182	\$8,401	\$473	\$8,546	\$5,126	\$2,379	\$0	\$16,722	\$0	\$0
SYSTEM CONTROL & LOAD DISPATCH	851														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12		(27)	(15)	(3)	(0)	(3)	(2)	(1)	0	(5)	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$(27)	\$(15)	\$(3)	\$(0)	\$(3)	\$(2)	\$(1)	\$0	\$(5)	\$0	\$0
COMMUNICATION SYSTEM	852														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12		231	124	22	1	22	13	6	0	43	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$231	\$124	\$22	\$1	\$22	\$13	\$6	\$0	\$43	\$0	\$0
MAINS	856														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12		104,765	56,193	9,798	551	9,967	5,978	2,775	0	19,503	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$104,765	\$56,193	\$9,798	\$551	\$9,967	\$5,978	\$2,775	\$0	\$19,503	\$0	\$0
MEAS & REGULATING STATIONS	857														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12		7,130	3,824	667	38	678	407	189	0	1,327	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$7,130	\$3,824	\$667	\$38	\$678	\$407	\$189	\$0	\$1,327	\$0	\$0
RENTS & OTHER	859,860														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12		179,880	96,483	16,823	947	17,113	10,264	4,764	0	33,486	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$179,880	\$96,483	\$16,823	\$947	\$17,113	\$10,264	\$4,764	\$0	\$33,486	\$0	\$0
SUBTOTAL TRANSMISSION OPERATIONS w/o SUPERVISION & ENGINEERING															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			291,978	156,610	27,306	1,537	27,778	16,660	7,733	0	54,353	0	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$291,978	\$156,610	\$27,306	\$1,537	\$27,778	\$16,660	\$7,733	\$0	\$54,353	\$0	\$0
TOTAL TRANSMISSION OPERATIONS															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			381,807	204,792	35,707	2,010	36,324	21,786	10,112	0	71,075	0	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$381,807	\$204,792	\$35,707	\$2,010	\$36,324	\$21,786	\$10,112	\$0	\$71,075	\$0	\$0
MAINTENANCE															
SUPERVISION & ENGINEERING	861														
		CUSTOMER	99		0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	77		18,795	10,081	1,758	99	1,788	1,072	498	0	3,499	0	0
		ANNUAL USAGE	99		0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-2.0	\$18,795	\$10,081	\$1,758	\$99	\$1,788	\$1,072	\$498	\$0	\$3,499	\$0	\$0

OPERATIONS AND MAINTENANCE EXPENSES	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
MAINS	863														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12	97,295	52,186	9,099	512	9,256	5,552	2,577	0	18,112	0	0	0
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$97,295	\$52,186	\$9,099	\$512	\$9,256	\$5,552	\$2,577	\$0	\$18,112	\$0	\$0
COMPRESSOR STATION EQUIPMENT	864														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12	237	127	22	1	23	14	6	0	44	0	0	0
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$237	\$127	\$22	\$1	\$23	\$14	\$6	\$0	\$44	\$0	\$0
MEAS & REGULATING	867														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12	5,743	3,080	537	30	546	328	152	0	1,069	0	0	0
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$5,743	\$3,080	\$537	\$30	\$546	\$328	\$152	\$0	\$1,069	\$0	\$0
RENTS & OTHER	859,860														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	12	4,861	2,607	455	26	462	277	129	0	905	0	0	0
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		4,861	2,607	455	26	462	277	129	0	905	0	0
SUBTOTAL TRANSMISSION MAINTENANCE w/o SUPERVISION & ENGINEERING															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			108,135	58,001	10,113	569	10,288	6,170	2,864	0	20,130	0	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$108,135	\$58,001	\$10,113	\$569	\$10,288	\$6,170	\$2,864	\$0	\$20,130	\$0	\$0
TOTAL TRANSMISSION OPERATIONS															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			126,931	68,082	11,871	668	12,076	7,243	3,362	0	23,629	0	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$126,931	\$68,082	\$11,871	\$668	\$12,076	\$7,243	\$3,362	\$0	\$23,629	\$0	\$0
TOTAL TRANSMISSION O&M															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			508,737	272,874	47,578	2,678	48,400	29,029	13,474	0	94,704	0	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$508,737	\$272,874	\$47,578	\$2,678	\$48,400	\$29,029	\$13,474	\$0	\$94,704	\$0	\$0
DISTRIBUTION EXPENSES															
OPERATIONS															
OPER. SUPERVISION & ENGR.	870														
		CUSTOMER	114	693,062	520,986	69,980	1,366	34,460	9,783	3,683	1,853	11,884	30,745	8,322	
		MONTHLY PEAK	115	711,197	333,301	59,214	62	63,651	671	16,770	36,744	2,189	198,597	0	
		ANNUAL USAGE	116	17,810	6,445	989	49	1,321	670	349	694	3,759	2,872	664	
		TOTAL	C-7.4		\$1,422,068	\$860,731	\$130,183	\$1,476	\$99,432	\$11,124	\$20,801	\$39,290	\$17,831	\$232,213	\$8,986
DIST. LOAD DISPATCHING & ODORIZATION	871														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK	14	4,483	2,119	370	0	397	0	105	229	0	1,263	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL	C-2.0		\$4,483	\$2,119	\$370	\$0	\$397	\$0	\$105	\$229	\$0	\$1,263	\$0

OPERATIONS AND MAINTENANCE EXPENSES	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
MAINS & SERVICES	874														
		CUSTOMER		25	920,400	813,772	72,289	1,411	11,850	3,364	705	355	2,275	11,316	3,063
		MONTHLY PEAK		14	1,517,029	717,201	125,051	0	134,422	0	35,415	77,597	0	427,343	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-9.0		\$2,437,429	\$1,530,973	\$197,339	\$1,411	\$146,272	\$3,364	\$36,120	\$77,952	\$2,275	\$438,659	\$3,063
MEAS & REG. GENERAL	875														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		14	328,767	155,430	27,101	0	29,132	0	7,675	16,817	0	92,613	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$328,767	\$155,430	\$27,101	\$0	\$29,132	\$0	\$7,675	\$16,817	\$0	\$92,613	\$0
MEAS & REG. INDUSTRIAL	876														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		33	23,645	0	4,196	236	4,510	2,560	1,188	2,603	8,351	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$23,645	\$0	\$4,196	\$236	\$4,510	\$2,560	\$1,188	\$2,603	\$8,351	\$0	\$0
MEAS & REG. CITY GATE	877														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		14	35,412	16,742	2,919	0	3,138	0	827	1,811	0	9,976	0
		ANNUAL USAGE		15	67,718	24,505	3,762	184	5,021	2,547	1,327	2,638	14,291	10,919	2,525
		TOTAL	C-4.0		\$103,131	\$41,247	\$6,681	\$184	\$8,159	\$2,547	\$2,153	\$4,449	\$14,291	\$20,894	\$2,525
METERS & HOUSE REGULATOR	878														
		CUSTOMER		32	507,990	308,285	63,756	1,244	45,729	12,982	5,226	2,629	16,863	40,351	10,922
		MONTHLY PEAK		99	0	0	0	0	0	0	0	0	0	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-1.0		\$507,990	\$308,285	\$63,756	\$1,244	\$45,729	\$12,982	\$5,226	\$2,629	\$16,863	\$40,351	\$10,922
CUSTOMER INSTALLATIONS	879														
		CUSTOMER		29	425,965	258,507	53,462	1,043	38,345	10,886	4,382	2,205	14,140	33,836	9,159
		MONTHLY PEAK		99	0	0	0	0	0	0	0	0	0	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-1.0		\$425,965	\$258,507	\$53,462	\$1,043	\$38,345	\$10,886	\$4,382	\$2,205	\$14,140	\$33,836	\$9,159
RENTS & OTHER	880,881														
		CUSTOMER		82	790,122	607,332	77,514	1,513	35,562	10,096	3,739	1,881	12,065	31,810	8,610
		MONTHLY PEAK		83	804,340	380,265	66,303	0	71,272	0	18,777	41,143	0	226,580	0
		ANNUAL USAGE		84	237	86	13	1	18	9	5	9	50	38	9
		TOTAL	C-5.5		\$1,594,699	\$987,683	\$143,830	\$1,514	\$106,851	\$10,105	\$22,521	\$43,033	\$12,115	\$258,429	\$8,619
SUBTOTAL DIST. OPERATIONS w/o SUPERVISION & ENGR.															
		CUSTOMER			2,644,477	1,987,897	267,020	5,212	131,486	37,329	14,053	7,070	45,343	117,312	31,754
		MONTHLY PEAK			2,713,675	1,271,757	225,938	236	242,871	2,560	63,986	140,201	8,351	757,775	0
		ANNUAL USAGE			67,956	24,591	3,775	185	5,039	2,556	1,331	2,647	14,341	10,957	2,533
		TOTAL			\$5,426,108	\$3,284,245	\$496,733	\$5,633	\$379,396	\$42,445	\$79,371	\$149,918	\$68,036	\$886,044	\$34,288
TOTAL DISTRIBUTION OPERATIONS															
		CUSTOMER			3,337,539	2,508,883	337,001	6,577	165,946	47,112	17,736	8,923	57,227	148,057	40,076
		MONTHLY PEAK			3,424,873	1,605,058	285,152	298	306,522	3,231	80,756	176,945	10,540	956,371	0
		ANNUAL USAGE			85,765	31,036	4,764	234	6,359	3,226	1,680	3,341	18,100	13,828	3,197
		TOTAL			\$6,848,177	\$4,144,976	\$626,917	\$7,109	\$478,827	\$53,569	\$100,172	\$189,209	\$85,867	\$1,118,257	\$43,274

OPERATIONS AND MAINTENANCE EXPENSES	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
MAINTENANCE															
MAINT. SUPERV & ENGR.	885														
		CUSTOMER	117	21,952	14,363	2,579	50	1,687	479	190	96	613	1,492	404	
		MONTHLY PEAK	118	18,775	8,876	1,548	0	1,664	0	438	960	0	5,289	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-7.5		\$40,727	\$23,239	\$4,127	\$50	\$3,350	\$479	\$628	\$1,056	\$613	\$6,781	\$404	
MAINT.STRUCTURES & IMPROVE.	886														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	3,412	1,613	281	0	302	0	80	175	0	961	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-2.0		\$3,412	\$1,613	\$281	\$0	\$302	\$0	\$80	\$175	\$0	\$961	\$0	
MAINTENANCE MAINS	887														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	488,120	230,767	40,236	0	43,252	0	11,395	24,968	0	137,502	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-2.0		\$488,120	\$230,767	\$40,236	\$0	\$43,252	\$0	\$11,395	\$24,968	\$0	\$137,502	\$0	
MAINT. OF COMPRESSOR STATION EQP	888														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	27,800	13,143	2,292	0	2,463	0	649	1,422	0	7,831	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-2.0		\$27,800	\$13,143	\$2,292	\$0	\$2,463	\$0	\$649	\$1,422	\$0	\$7,831	\$0	
MAINT. MEAS & REG GENERAL	889														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	211,961	100,208	17,472	0	18,782	0	4,948	10,842	0	59,709	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-2.0		\$211,961	\$100,208	\$17,472	\$0	\$18,782	\$0	\$4,948	\$10,842	\$0	\$59,709	\$0	
MAINT. MEAS & REG - INDUSTRIAL & CITY GATE	890-891														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	173,858	82,194	14,331	0	15,405	0	4,059	8,893	0	48,975	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-2.0		\$173,858	\$82,194	\$14,331	\$0	\$15,405	\$0	\$4,059	\$8,893	\$0	\$48,975	\$0	
MAINT OF SERVICES	892														
		CUSTOMER	25	185,885	164,351	14,600	285	2,393	679	142	72	459	2,285	619	
		MONTHLY PEAK	99	0	0	0	0	0	0	0	0	0	0	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-1.0		\$185,885	\$164,351	\$14,600	\$285	\$2,393	\$679	\$142	\$72	\$459	\$2,285	\$619	
MAINT. OF MTRS. & HOUSE REG.	893														
		CUSTOMER	32	901,312	546,982	113,121	2,208	81,136	23,034	9,273	4,665	29,920	71,593	19,379	
		MONTHLY PEAK	99	0	0	0	0	0	0	0	0	0	0	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-1.0		\$901,312	\$546,982	\$113,121	\$2,208	\$81,136	\$23,034	\$9,273	\$4,665	\$29,920	\$71,593	\$19,379	
MAINT. OTHER EQUIP.	894														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	14	24,681	11,668	2,034	0	2,187	0	576	1,262	0	6,952	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL		C-2.0		\$24,681	\$11,668	\$2,034	\$0	\$2,187	\$0	\$576	\$1,262	\$0	\$6,952	\$0	

OPERATIONS AND MAINTENANCE EXPENSES	FERC CODE		CLASS BASIS	ALLOC.	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
SUBTOTAL DIST MAINT O&M w/o SUPERVISION & ENGR.															
		CUSTOMER			1,087,197	711,333	127,720	2,493	83,529	23,714	9,415	4,737	30,380	73,879	19,998
		MONTHLY PEAK			929,831	439,593	76,647	0	82,391	0	21,707	47,562	0	261,931	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$2,017,028	\$1,150,926	\$204,368	\$2,493	\$165,920	\$23,714	\$31,122	\$52,299	\$30,380	\$335,810	\$19,998
TOTAL DISTRIBUTION MAINTENANCE															
		CUSTOMER			1,109,150	725,696	130,299	2,543	85,216	24,193	9,605	4,833	30,993	75,371	20,401
		MONTHLY PEAK			948,606	448,469	78,195	0	84,055	0	22,145	48,522	0	267,220	0
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$2,057,755	\$1,174,165	\$208,494	\$2,543	\$169,270	\$24,193	\$31,750	\$53,355	\$30,993	\$342,590	\$20,401
TOTAL DISTRIBUTION O&M															
		CUSTOMER			4,446,688	3,234,578	467,300	9,121	251,162	71,304	27,341	13,756	88,220	223,428	60,478
		MONTHLY PEAK			4,373,478	2,053,527	363,347	298	390,577	3,231	102,901	225,467	10,540	1,223,591	0
		ANNUAL USAGE			85,765	31,036	4,764	234	6,359	3,226	1,680	3,341	18,100	13,828	3,197
		TOTAL			\$8,905,932	\$5,319,141	\$835,411	\$9,652	\$648,098	\$77,761	\$131,922	\$242,563	\$116,860	\$1,460,847	\$63,675
CUSTOMER ACCOUNTS EXPENSES															
		CUSTOMER		1	3,404,213	3,022,741	263,579	5,144	44,775	12,712	1,170	589	3,775	39,134	10,593
		MONTHLY PEAK		99	0	0	0	0	0	0	0	0	0	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-1.0	\$3,404,213	\$3,022,741	\$263,579	\$5,144	\$44,775	\$12,712	\$1,170	\$589	\$3,775	\$39,134	\$10,593
CUSTOMER SERVICE & INFORMATION EXPENSES															
		CUSTOMER		1	272,578	242,033	21,105	412	3,585	1,018	94	47	302	3,134	848
		MONTHLY PEAK		99	0	0	0	0	0	0	0	0	0	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-1.0	\$272,578	\$242,033	\$21,105	\$412	\$3,585	\$1,018	\$94	\$47	\$302	\$3,134	\$848
SALES EXPENSES															
		CUSTOMER		1	139,134	123,543	10,773	210	1,830	520	48	24	154	1,599	433
		MONTHLY PEAK		99	0	0	0	0	0	0	0	0	0	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL		C-1.0	\$139,134	\$123,543	\$10,773	\$210	\$1,830	\$520	\$48	\$24	\$154	\$1,599	\$433
TOTAL O&M w/o A&G															
		CUSTOMER			8,262,613	6,622,896	762,757	14,887	301,352	85,553	28,653	14,416	92,451	267,295	72,352
		MONTHLY PEAK			4,882,216	2,326,401	410,925	2,976	438,977	32,260	116,375	225,467	105,244	1,223,591	0
		ANNUAL USAGE			85,765	31,036	4,764	234	6,359	3,226	1,680	3,341	18,100	13,828	3,197
		TOTAL			\$13,230,594	\$8,980,333	\$1,178,446	\$18,097	\$746,688	\$121,039	\$146,708	\$243,223	\$215,796	\$1,504,715	\$75,549
ADMINISTRATIVE & GENERAL EXPENSES															
A&G LABOR RELATED															
		CUSTOMER		122	4,512,989	3,605,298	418,696	8,172	167,859	47,655	16,087	8,094	51,907	148,913	40,308
		MONTHLY PEAK		123	2,624,251	1,242,982	219,707	1,017	235,302	11,030	62,222	126,967	35,985	689,039	0
		ANNUAL USAGE		124	48,297	17,477	2,683	132	3,581	1,817	946	1,881	10,193	7,787	1,801
		TOTAL		C-7.7	\$7,185,538	\$4,865,757	\$641,086	\$9,321	\$406,743	\$60,502	\$79,255	\$136,942	\$98,085	\$845,739	\$42,109
A&G PLANT RELATED															
		CUSTOMER		70	790,724	607,795	77,573	1,514	35,589	10,104	3,742	1,883	12,074	31,834	8,617
		MONTHLY PEAK		71	1,146,295	563,648	98,277	1,796	103,802	19,475	27,832	41,175	63,536	226,753	0
		ANNUAL USAGE		72	310	123	19	1	25	9	7	13	50	55	9
		TOTAL		C-5.1	\$1,937,329	\$1,171,566	\$175,869	\$3,311	\$139,416	\$29,588	\$31,581	\$43,071	\$75,660	\$258,642	\$8,626

OPERATIONS AND MAINTENANCE EXPENSES	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
REGULATORY COMM. EXPENSE	928														
		CUSTOMER		122	167,416	133,744	15,532	303	6,227	1,768	597	300	1,926	5,524	1,495
		MONTHLY PEAK		123	97,351	46,110	8,150	38	8,729	409	2,308	4,710	1,335	25,561	0
		ANNUAL USAGE		124	1,792	648	100	5	133	67	35	70	378	289	67
		TOTAL	C-7.7		\$266,559	\$180,503	\$23,782	\$346	\$15,089	\$2,244	\$2,940	\$5,080	\$3,639	\$31,374	\$1,562
MISC. & GENERAL EXPENSE	930.2														
		CUSTOMER		122	148,959	118,999	13,820	270	5,540	1,573	531	267	1,713	4,915	1,330
		MONTHLY PEAK		123	86,618	41,027	7,252	34	7,767	364	2,054	4,191	1,188	22,743	0
		ANNUAL USAGE		124	1,594	577	89	4	118	60	31	62	336	257	59
		TOTAL	C-7.7		\$237,171	\$160,603	\$21,160	\$308	\$13,425	\$1,997	\$2,616	\$4,520	\$3,237	\$27,915	\$1,390
RENTS	931.0														
		CUSTOMER		88	399,564	313,393	38,094	744	16,363	4,646	1,649	830	5,320	14,580	3,947
		MONTHLY PEAK		89	399,211	194,120	33,984	483	36,043	5,241	9,624	15,842	17,097	86,777	0
		ANNUAL USAGE		90	2,294	833	128	6	171	86	45	90	480	371	85
		TOTAL	C-6.1		\$801,070	\$508,345	\$72,205	\$1,233	\$52,577	\$9,972	\$11,318	\$16,761	\$22,898	\$101,729	\$4,031
MAINTENANCE OF GENERAL PLANT	932														
		CUSTOMER		88	479,735	376,274	45,737	893	19,647	5,578	1,980	996	6,387	17,506	4,738
		MONTHLY PEAK		89	479,312	233,069	40,802	580	43,275	6,292	11,555	19,021	20,528	104,189	0
		ANNUAL USAGE		90	2,755	1,000	154	7	205	103	54	108	577	446	102
		TOTAL	C-6.1		\$961,803	\$610,344	\$86,693	\$1,481	\$63,127	\$11,973	\$13,589	\$20,125	\$27,492	\$122,140	\$4,840
TOTAL ADMINISTRATIVE & GENERAL EXPENSES															
		CUSTOMER			6,499,387	5,155,502	609,452	11,895	251,226	71,323	24,585	12,369	79,327	223,272	60,436
		MONTHLY PEAK			4,833,039	2,320,957	408,173	3,949	434,917	42,811	115,596	211,905	139,669	1,155,062	0
		ANNUAL USAGE			57,042	20,658	3,171	155	4,233	2,142	1,118	2,224	12,015	9,204	2,122
		TOTAL			\$11,389,468	\$7,497,117	\$1,020,796	\$15,999	\$690,376	\$116,276	\$141,299	\$226,498	\$231,010	\$1,387,539	\$62,558
TOTAL OPER. & MAINT. EXPENSES UNADJUSTED															
		CUSTOMER			14,762,000	11,778,398	1,372,210	26,782	552,578	156,876	53,238	26,785	171,778	490,568	132,788
		MONTHLY PEAK			9,715,254	4,647,358	819,097	6,925	873,894	75,071	231,971	437,372	244,913	2,378,653	0
		ANNUAL USAGE			142,807	51,694	7,935	389	10,592	5,368	2,798	5,564	30,115	23,033	5,320
		TOTAL			\$24,620,062	\$16,477,450	\$2,199,242	\$34,096	\$1,437,065	\$237,315	\$288,007	\$469,721	\$446,805	\$2,892,253	\$138,108
TOTAL OPER. & MAINT. EXPENSES ADJUSTED															
		CUSTOMER			14,762,000	11,778,398	1,372,210	26,782	552,578	156,876	53,238	26,785	171,778	490,568	132,788
		MONTHLY PEAK			9,715,254	4,647,358	819,097	6,925	873,894	75,071	231,971	437,372	244,913	2,378,653	0
		ANNUAL USAGE			142,807	51,694	7,935	389	10,592	5,368	2,798	5,564	30,115	23,033	5,320
		TOTAL			\$24,620,062	\$16,477,450	\$2,199,242	\$34,096	\$1,437,065	\$237,315	\$288,007	\$469,721	\$446,805	\$2,892,253	\$138,108

INTEREST EXPENSE	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
INTEREST EXPENSE		CUSTOMER		131	(2,188,301)	(1,684,921)	(214,163)	(4,180)	(97,779)	(27,760)	(10,238)	(5,151)	(33,035)	(87,413)	(23,662)
		MONTHLY PEAK		132	(3,185,728)	(1,578,833)	(275,439)	(5,193)	(290,468)	(56,294)	(78,009)	(110,390)	(183,655)	(607,447)	0
		ANNUAL USAGE		133	(2,977)	(1,089)	(167)	(8)	(223)	(109)	(59)	(117)	(611)	(485)	(108)
		TOTAL	C-8.0		\$(5,377,006)	\$(3,264,843)	\$(489,769)	\$(9,381)	\$(388,471)	\$(84,163)	\$(88,306)	\$(115,658)	\$(217,300)	\$(695,345)	\$(23,770)

DEPRECIATION EXPENSE	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
INTANGIBLE															
		CUSTOMER		70	45,858	35,249	4,499	88	2,064	586	217	109	700	1,846	500
		MONTHLY PEAK		71	66,479	32,689	5,700	104	6,020	1,129	1,614	2,388	3,685	13,151	0
		ANNUAL USAGE		72	18	7	1	0	1	1	0	1	3	3	1
		TOTAL	C-5.1		\$112,355	\$67,945	\$10,199	\$192	\$8,085	\$1,716	\$1,832	\$2,498	\$4,388	\$15,000	\$500
PROD. & GATH. PLANT															
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		10	178	123	21	0	23	0	6	3	0	2	0
		ANNUAL USAGE		16	339	173	27	0	35	0	9	19	0	77	0
		TOTAL	C-4.0		\$517	\$295	\$48	\$0	\$58	\$0	\$15	\$21	\$0	\$78	\$0
TRANSMISSION PLANT															
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		77	867,423	465,264	81,123	4,566	82,525	49,496	22,974	0	161,475	0	0
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$867,423	\$465,264	\$81,123	\$4,566	\$82,525	\$49,496	\$22,974	\$0	\$161,475	\$0	\$0
DISTRIBUTION PLANT															
		CUSTOMER		82	3,287,853	2,527,229	322,550	6,295	147,980	42,011	15,559	7,828	50,203	132,367	35,829
		MONTHLY PEAK		83	3,347,018	1,582,359	275,899	0	296,575	0	78,136	171,203	0	942,846	0
		ANNUAL USAGE		84	987	357	55	3	73	37	19	38	208	159	37
		TOTAL	C-5.5		\$6,635,858	\$4,109,945	\$598,504	\$6,298	\$444,629	\$42,048	\$93,714	\$179,070	\$50,412	\$1,075,373	\$35,866
GENERAL PLANT															
		CUSTOMER		88	390,352	306,168	37,216	726	15,986	4,538	1,611	810	5,197	14,244	3,856
		MONTHLY PEAK		89	390,008	189,645	33,200	472	35,212	5,120	9,402	15,477	16,703	84,777	0
		ANNUAL USAGE		90	2,242	814	125	6	167	84	44	88	469	363	83
		TOTAL	C-6.1		\$782,602	\$496,626	\$70,541	\$1,205	\$51,365	\$9,742	\$11,057	\$16,375	\$22,370	\$99,383	\$3,939
CORPORATE ALLOCATED															
		CUSTOMER		88	726,272	569,642	69,242	1,351	29,743	8,444	2,997	1,508	9,670	26,502	7,174
		MONTHLY PEAK		89	725,632	352,844	61,771	879	65,514	9,526	17,494	28,796	31,077	157,732	0
		ANNUAL USAGE		90	4,171	1,514	232	11	310	156	82	163	873	675	154
		TOTAL	C-6.1		\$1,456,075	\$924,000	\$131,245	\$2,241	\$95,567	\$18,125	\$20,572	\$30,467	\$41,620	\$184,908	\$7,328
TOTAL DEPRECIATION EXPENSE															
		CUSTOMER			4,450,336	3,438,288	433,506	8,461	195,773	55,580	20,384	10,255	65,770	174,960	47,358
		MONTHLY PEAK			5,396,737	2,622,923	457,714	6,021	485,869	65,271	129,626	217,867	212,940	1,198,506	0
		ANNUAL USAGE			7,757	2,865	440	20	587	277	155	308	1,554	1,276	275
		TOTAL			\$9,854,829	\$6,064,076	\$891,660	\$14,502	\$682,230	\$121,127	\$150,165	\$228,430	\$280,265	\$1,374,742	\$47,633

TAXES			CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
TAXES OTHER THAN INCOME TAXES							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
PAYROLL RELATED															
	CUSTOMER	122			557,014	444,982	51,677	1,009	20,718	5,882	1,986	999	6,407	18,380	4,975
	MONTHLY PEAK	123			323,897	153,415	27,117	126	29,042	1,361	7,680	15,671	4,441	85,044	0
	ANNUAL USAGE	124			5,961	2,157	331	16	442	224	117	232	1,258	961	222
	TOTAL	C-7.7			\$886,872	\$600,554	\$79,126	\$1,150	\$50,202	\$7,467	\$9,782	\$16,902	\$12,106	\$104,385	\$5,197
PROPERTY RELATED															
	CUSTOMER	96			2,212,904	1,705,709	216,257	4,221	98,371	27,927	10,289	5,176	33,198	87,950	23,806
	MONTHLY PEAK	97			3,078,010	1,512,133	263,758	4,740	278,675	51,382	74,697	111,470	167,629	613,525	0
	ANNUAL USAGE	98			2,487	928	142	6	190	86	50	100	485	413	86
	TOTAL	C-6.3			\$5,293,400	\$3,218,770	\$480,157	\$8,967	\$377,236	\$79,396	\$85,036	\$116,747	\$201,312	\$701,888	\$23,892
OTHER															
	CUSTOMER	125			51,211	39,762	4,954	97	2,202	625	227	114	732	1,966	532
	MONTHLY PEAK	126			62,895	30,793	5,378	90	5,689	975	1,523	2,351	3,181	12,915	0
	ANNUAL USAGE	127			156	57	9	0	12	6	3	6	32	25	6
	TOTAL	C-7.8			\$114,262	\$70,612	\$10,340	\$187	\$7,903	\$1,606	\$1,753	\$2,471	\$3,946	\$14,906	\$538
TOTAL TAXES OTHER THAN INCOME															
	CUSTOMER				2,821,129	2,190,454	272,888	5,326	121,291	34,434	12,501	6,290	40,337	108,295	29,313
	MONTHLY PEAK				3,464,802	1,696,341	296,253	4,955	313,406	53,718	83,900	129,492	175,252	711,485	0
	ANNUAL USAGE				8,604	3,142	482	23	644	316	170	338	1,775	1,400	314
	TOTAL				\$6,294,534	\$3,889,936	\$569,623	\$10,304	\$435,341	\$88,469	\$96,571	\$136,120	\$217,364	\$821,180	\$29,627

INCOME TAXES CURRENT			CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION		
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION	
INCOME TAXES: CURRENT RATES																
TOTAL OPERATING REVENUE					52,666,910	36,271,344	4,917,168	148,841	3,113,889	1,350,341	418,358	589,289	3,274,679	2,081,660	501,341	
OPERATING EXPENSE					24,620,062	16,477,450	2,199,242	34,096	1,437,065	237,315	288,007	469,721	446,805	2,892,253	138,108	
O&M EXPENSE					9,854,829	6,064,076	891,660	14,502	682,230	121,127	150,165	228,430	280,265	1,374,742	47,633	
CURRENT DEPRECIATION & AMORT.					6,294,534	3,889,936	569,623	10,304	435,341	88,469	96,571	136,120	217,364	821,180	29,627	
TAXES OTHER THAN INCOME TAX																
TOTAL OPERATING EXPENSES					\$40,769,426	\$26,431,461	\$3,660,525	\$58,902	\$2,554,635	\$446,911	\$534,744	\$834,271	\$944,434	\$5,088,175	\$215,368	
NET INCOME BEFORE TAXES					11,897,484	9,839,883	1,256,643	89,940	559,254	903,430	(116,385)	(244,983)	2,330,245	(3,006,516)	285,974	
INTEREST EXPENSE DEDUCTION					(5,377,006)	(3,264,843)	(489,769)	(9,381)	(388,471)	(84,163)	(88,306)	(115,658)	(217,300)	(695,345)	(23,770)	
TAXABLE INCOME					6,520,478	6,575,040	766,873	80,559	170,783	819,267	(204,691)	(360,641)	2,112,944	(3,701,861)	262,204	
INCOME TAX CALCULATION																
INCOME TAX																
FED TAXABLE INCOME					6,520,478	6,575,040	766,873	80,559	170,783	819,267	(204,691)	(360,641)	2,112,944	(3,701,861)	262,204	
FED INCOME TAX RATE @ 21.00%					1,369,300	1,380,758	161,043	16,917	35,865	172,046	(42,985)	(75,735)	443,718	(777,391)	55,063	
TAX CREDITS, ADJUSTMENTS, AND EDIT AMORTIZATION					138	(1,789,544)	(1,086,673)	(162,401)	(3,143)	(128,131)	(28,133)	(29,026)	(38,713)	(72,590)	(232,788)	(7,947)
SUMMARY																
FEDERAL TAX					1,369,300	1,380,758	161,043	16,917	35,865	172,046	(42,985)	(75,735)	443,718	(777,391)	55,063	
TAX CREDITS, ADJUSTMENTS, AND EDIT AMORTIZATION					(1,789,544)	(1,086,673)	(162,401)	(3,143)	(128,131)	(28,133)	(29,026)	(38,713)	(72,590)	(232,788)	(7,947)	
TOTAL CURRENT INCOME TAX					\$(420,244)	\$294,085	\$(1,357)	\$13,774	\$(92,266)	\$143,913	\$(72,011)	\$(114,448)	\$371,129	\$(1,010,179)	\$47,116	

PAYROLL	FERC CODE		CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
TRANSMISSION PAYROLL	CUSTOMER		99		0	0	0	0	0	0	0	0	0	0	0
	MONTHLY PEAK		77		173,224	92,913	16,200	912	16,480	9,884	4,588	0	32,247	0	0
	ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0	0
	TOTAL		C-7.3		\$173,224	\$92,913	\$16,200	\$912	\$16,480	\$9,884	\$4,588	\$0	\$32,247	\$0	\$0
DISTRIBUTION PAYROLL	CUSTOMER		119		2,687,124	1,954,649	282,389	5,512	151,776	43,089	16,522	8,313	53,311	135,017	36,547
	MONTHLY PEAK		120		2,642,883	1,240,942	219,570	180	236,025	1,952	62,183	136,249	6,369	739,413	0
	ANNUAL USAGE		121		51,828	18,755	2,879	141	3,843	1,950	1,015	2,019	10,938	8,356	1,932
	TOTAL		C-7.6		\$5,381,835	\$3,214,345	\$504,837	\$5,833	\$391,644	\$46,991	\$79,720	\$146,580	\$70,618	\$882,787	\$38,479
CUSTOMER ACCOUNTS PAYROLL	CUSTOMER		1		1,821,383	1,617,281	141,025	2,752	23,956	6,801	626	315	2,020	20,938	5,668
	MONTHLY PEAK		99		0	0	0	0	0	0	0	0	0	0	0
	ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0	0
	TOTAL		C-1.0		\$1,821,383	\$1,617,281	\$141,025	\$2,752	\$23,956	\$6,801	\$626	\$315	\$2,020	\$20,938	\$5,668
CUSTOMER SERVICE & INFO PAYROLL	CUSTOMER		1		226,070	200,737	17,504	342	2,973	844	78	39	251	2,599	703
	MONTHLY PEAK		99		0	0	0	0	0	0	0	0	0	0	0
	ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0	0
	TOTAL		C-1.0		\$226,070	\$200,737	\$17,504	\$342	\$2,973	\$844	\$78	\$39	\$251	\$2,599	\$703
SALES PAYROLL	CUSTOMER		1		108,352	96,210	8,389	164	1,425	405	37	19	120	1,246	337
	MONTHLY PEAK		99		0	0	0	0	0	0	0	0	0	0	0
	ANNUAL USAGE		99		0	0	0	0	0	0	0	0	0	0	0
	TOTAL		C-1.0		\$108,352	\$96,210	\$8,389	\$164	\$1,425	\$405	\$37	\$19	\$120	\$1,246	\$337
SUBTOTAL PAYROLL W/O A&G															
	CUSTOMER				4,842,929	3,868,877	449,307	8,769	180,131	51,139	17,263	8,685	55,702	159,800	43,255
	MONTHLY PEAK				2,816,108	1,333,855	235,770	1,092	252,505	11,837	66,771	136,249	38,616	739,413	0
	ANNUAL USAGE				51,828	18,755	2,879	141	3,843	1,950	1,015	2,019	10,938	8,356	1,932
	TOTAL				\$7,710,864	\$5,221,487	\$687,955	\$10,002	\$436,479	\$64,925	\$85,049	\$146,953	\$105,255	\$907,570	\$45,187
ADMIN & GENERAL PAYROLL TOTAL															
	CUSTOMER		122		4,316,233	3,448,114	400,442	7,816	160,541	45,577	15,386	7,741	49,644	142,421	38,551
	MONTHLY PEAK		123		2,509,840	1,188,791	210,128	973	225,044	10,549	59,509	121,431	34,416	658,998	0
	ANNUAL USAGE		124		46,191	16,715	2,566	126	3,425	1,738	905	1,799	9,748	7,448	1,722
	TOTAL		C-7.7		\$6,872,264	\$4,653,620	\$613,136	\$8,915	\$389,010	\$57,864	\$75,800	\$130,971	\$93,808	\$808,866	\$40,273
TOTAL PAYROLL															
	CUSTOMER				9,159,162	7,316,992	849,749	16,585	340,673	96,716	32,649	16,426	105,346	302,221	81,806
	MONTHLY PEAK				5,325,947	2,522,646	445,898	2,065	477,548	22,386	126,280	257,680	73,032	1,398,411	0
	ANNUAL USAGE				98,019	35,470	5,445	267	7,268	3,687	1,920	3,818	20,686	15,804	3,654
	TOTAL				\$14,583,128	\$9,875,107	\$1,301,092	\$18,917	\$825,489	\$122,790	\$160,849	\$277,924	\$199,064	\$1,716,436	\$85,460

CLASSIFICATION RATIOS		TOTAL JURISDICTION	CUSTOMER	MONTHLY PEAK	ANNUAL USAGE
C-1.0	CUSTOMER CLASSIFIER	1.000000	1.000000	0.000000	0.000000
C-2.0	DEMAND CLASSIFIER	1.000000	0.000000	1.000000	0.000000
C-3.0	COMMODITY CLASSIFIER	1.000000	0.000000	0.000000	1.000000
C-4.0	LOAD FACTOR	100 1.000000	0 0.000000	34.34 0.343373	65.66 0.656627
C-5.1	PTD PLANT	327,513,307 1.000000	133,675,050 0.408152	193,785,839 0.591688	52,418 0.000160
C-5.3	TRANSMISSION PLANT	57,698,901 1.000000	0 0.000000	57,698,901 1.000000	0 0.000000
C-5.5	DISTRIBUTION PLANT	269,795,687 1.000000	133,675,050 0.495468	136,080,510 0.504384	40,127 0.000149
C-6.1	GENERAL PLANT	29,585,761 1.000000	14,757,018 0.498788	14,744,001 0.498348	84,742 0.002864
C-6.3	TOTAL PLANT	375,522,151 1.000000	156,986,905 0.418050	218,358,840 0.581481	176,407 0.000470
C-7.0	NET PLANT	268,599,773 1.000000	110,628,318 0.411870	157,841,057 0.587644	130,398 0.000485
C-7.1	O&M w/OUT A&G	13,230,594 1.000000	8,262,613 0.624508	4,882,216 0.369010	85,765 0.006482
C-7.3	TRANS O&M	108,135 1.000000	0 0.000000	108,135 1.000000	0 0.000000
C-7.4	DIST OPERATIONS	5,426,108 1.000000	2,644,477 0.487362	2,713,675 0.500115	67,956 0.012524
C-7.5	DIST MAINTENANCE	2,017,028 1.000000	1,087,197 0.539009	929,831 0.460991	0 0.000000
C-7.6	DIST O&M	8,905,932 1.000000	4,446,688 0.499295	4,373,478 0.491075	85,765 0.009630
C-7.7	PAYROLL w/o A&G	7,710,864 1.000000	4,842,929 0.628066	2,816,108 0.365213	51,828 0.006721
C-7.8	OTHER TAXES	6,180,273 1.000000	2,769,918 0.448187	3,401,907 0.550446	8,448 0.001367
C-8.0	RATE BASE w/o IND DIRECT	227,705,129 1.000000	92,670,041 0.406974	134,909,017 0.592472	126,072 0.000554
C-9.0	MAINS & SERVICES	206,549,570 1.000000	77,995,410 0.377611	128,554,160 0.622389	0 0.000000

ALLOCATION RATIOS		TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
				SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
CUSTOMER BILLS - TOTAL	1	1,399,544 1.0000	1,242,713 0.8879	108,363 0.0774	2,115 0.0015	18,408 0.0132	5,226 0.0037	481 0.0003	242 0.0002	1,552 0.0011	16,089 0.0115	4,355 0.0031
CUSTOMER BILLS - SALES	2	1,386,296 1.0000	1,242,713 0.8964	108,363 0.0782	0 0.0000	18,408 0.0133	0 0.0000	481 0.0003	242 0.0002	0 0.0000	16,089 0.0116	0 0.0000
CUSTOMER BILLS - TRANSPORT	3	13,248 1.0000	0 0.0000	0 0.0000	2,115 0.1596	0 0.0000	5,226 0.3945	0 0.0000	0 0.0000	1,552 0.1171	0 0.0000	4,355 0.3287
CUSTOMER BILLS - NO INTER, IRR	4	1,378,858 1.0000	1,242,713 0.9013	108,363 0.0786	2,115 0.0015	18,408 0.0134	5,226 0.0038	481 0.0003	0 0.0000	1,552 0.0011	0 0.0000	0 0.0000
CUSTOMER BILLS - NO TRANS, INTER, IRR	5	1,369,965 1.0000	1,242,713 0.9071	108,363 0.0791	0 0.0000	18,408 0.0134	0 0.0000	481 0.0004	0 0.0000	0 0.0000	0 0.0000	0 0.0000
WINTER PEAK - SALES & TRANSPORTATION (S&T) (February)	9	24,299,945 1.0000	12,706,986 0.5229	2,215,580 0.0912	124,691 0.0051	2,375,754 0.0978	1,351,789 0.0556	627,460 0.0258	296,308 0.0122	4,410,110 0.1815	157,182 0.0065	34,085 0.0014
WINTER PEAK - SALES no transportation	10	18,379,270 1.0000	12,706,986 0.6914	2,215,580 0.1205	0 0.0000	2,375,754 0.1293	0 0.0000	627,460 0.0341	296,308 0.0161	0 0.0000	157,182 0.0086	0 0.0000
WINTER PEAK - SALES w/o INTERRU, IRR, TRANSP	11	17,803,889 1.0000	12,706,986 0.7137	2,215,580 0.1244	0 0.0000	2,253,863 0.1266	0 0.0000	627,460 0.0352	0 0.0000	0 0.0000	0 0.0000	0 0.0000
WINTER PEAK SALES & TRANSP- NO INTERRU, IRR	12	23,690,479 1.0000	12,706,986 0.5364	2,215,580 0.0935	124,691 0.0053	2,253,863 0.0951	1,351,789 0.0571	627,460 0.0265	0 0.0000	4,410,110 0.1862	0 0.0000	0 0.0000
NON-COINCIDENT PEAK	13	34,602,236 1.0000	12,706,986 0.3672	2,215,580 0.0640	124,691 0.0036	2,381,622 0.0688	1,351,789 0.0391	627,460 0.0181	1,374,830 0.0397	4,410,110 0.1275	7,571,438 0.2188	1,837,730 0.0531
NON-COINCIDENT PEAK - SALES	14	26,877,916 1.0000	12,706,986 0.4728	2,215,580 0.0824	0 0.0000	2,381,622 0.0886	0 0.0000	627,460 0.0233	1,374,830 0.0512	0 0.0000	7,571,438 0.2817	0 0.0000
CCF DELIVERED - TOTAL	15	191,472,037 1.0000	69,287,324 0.3619	10,635,584 0.0555	521,664 0.0027	14,197,450 0.0741	7,202,827 0.0376	3,750,821 0.0196	7,457,768 0.0389	40,408,308 0.2110	30,871,970 0.1612	7,138,321 0.0373
CCF DELIVERED - SALES	16	136,200,916 1.000000	69,287,324 0.508714	10,635,584 0.078087	0 0.000000	14,197,450 0.104239	0 0.000000	3,750,821 0.027539	7,457,768 0.054756	0 0.000000	30,871,970 0.226665	0 0.000000
CCF DELIVERED - TRANSPORT	17	55,271,121 1.0000	0 0.0000	0 0.0000	521,664 0.0094	0 0.0000	7,202,827 0.1303	0 0.0000	0 0.0000	40,408,308 0.7311	0 0.0000	7,138,321 0.1292
CCF DELIVERED - NO INTERRU, IRR	18	146,003,978 1.0000	69,287,324 0.4746	10,635,584 0.0728	521,664 0.0036	14,197,450 0.0972	7,202,827 0.0493	3,750,821 0.0257	0 0.0000	40,408,308 0.2768	0 0.0000	0 0.0000
CCF DELIVERED - NO TRANSP, INTER, IRR	19	97,871,178 1.0000	69,287,324 0.7079	10,635,584 0.1087	0 0.0000	14,197,450 0.1451	0 0.0000	3,750,821 0.0383	0 0.0000	0 0.0000	0 0.0000	0 0.0000
SERVICES - TOTAL (380)	25	116,755 1.0000	103,229 0.8842	9,170 0.0785	179 0.0015	1,503 0.0129	427 0.0037	89 0.0008	45 0.0004	289 0.0025	1,435 0.0123	389 0.0033
SERVICES - SALES	26	115,472 1.0000	103,229 0.8940	9,170 0.0794	0 0.0000	1,503 0.0130	0 0.0000	89 0.0008	45 0.0004	0 0.0000	1,435 0.0124	0 0.0000
SERVICES - TRANSPORT	27	1,283 1.0000	0 0.0000	0 0.0000	179 0.1395	0 0.0000	427 0.3327	0 0.0000	0 0.0000	289 0.2249	0 0.0000	389 0.3029
METERS - (381)	28	32,546,578 1.0000	19,751,648 0.6069	4,084,821 0.1255	79,726 0.0024	2,929,828 0.0900	831,773 0.0256	334,848 0.0103	168,468 0.0052	1,080,425 0.0332	2,585,257 0.0794	699,782 0.0215
METERS - INSTALLATIONS (382)	29	32,546,578 1.0000	19,751,648 0.6069	4,084,821 0.1255	79,726 0.0024	2,929,828 0.0900	831,773 0.0256	334,848 0.0103	168,468 0.0052	1,080,425 0.0332	2,585,257 0.0794	699,782 0.0215

ALLOCATION RATIOS	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION		
			SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION	
HOUSE REGULATORS (383-384)	30	37,108,004 1.000000	22,519,855 0.606873	4,657,312 0.125507	90,900 0.002450	3,340,446 0.090020	948,347 0.025556	381,777 0.010288	192,079 0.005176	1,231,847 0.033196	2,947,583 0.079433	797,857 0.021501
INDUSTRIAL DIRECT	31	10,842,708 1.0000	0 0.0000	4,657,312 0.4295	90,900 0.0084	3,340,446 0.3081	948,347 0.0875	381,777 0.0352	192,079 0.0177	1,231,847 0.1136	0 0.0000	0 0.0000
METERS & HOUSE REGULATORS	32	53,839,553 1.0000	32,673,785 0.6069	6,757,238 0.1255	131,886 0.0024	4,846,612 0.0900	1,375,945 0.0256	553,916 0.0103	278,685 0.0052	1,787,272 0.0332	4,276,613 0.0794	1,157,601 0.0215
INDUSTRIAL AND COMMERCIAL	33	12,486,082 1.0000	0.0000 0.0000	2,215,580 0.1774	124,691 0.0100	2,381,622 0.1907	1,351,789 0.1083	627,460 0.0503	1,374,830 0.1101	4,410,110 0.3532	0 0.0000	0 0.0000
RESIDENTIAL (RS-1)	40	1 1.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
SMALL COMMERCIAL SALES (SC-1)	41	1 1.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
SMALL COMMERCIAL TRANSPORTATION (SCTS-A)	42	1 1.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
SMALL VOLUME FIRM SALES (SVF)	43	1 1.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
SMALL VOLUME TRANSPORTATION (SVTS-A)	44	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
LARGE VOLUME FIRM SALES (LVF)	45	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000
LARGE VOLUME INTERRUPTIBLE SALES (LVI)	46	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000	0 0.0000
LARGE VOLUME TRANSPORTATION (LVTS-A)	47	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000	0 0.0000
IRRIGATION SALES (IR)	48	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000	0 0.0000
IRRIGATION TRANSPORTATION (ITS-A)	49	1 1.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	0 0.0000	1 1.0000
PTD PLANT - CUSTOMER Internally Generated	70	133,675,050 1.000000	102,750,171 0.768656	13,113,997 0.098104	255,955 0.001915	6,016,456 0.045008	1,708,062 0.012778	632,592 0.004732	318,269 0.002381	2,041,128 0.015269	5,381,694 0.040260	1,456,727 0.010898
PTD PLANT - DEMAND Internally Generated	71	193,785,839 1.000000	95,287,051 0.491713	16,614,175 0.085735	303,689 0.001567	17,548,126 0.090554	3,292,324 0.016989	4,705,192 0.024280	6,960,746 0.035920	10,740,961 0.055427	38,333,576 0.197814	0 0.000000
PTD PLANT - COMMODITY Internally Generated	72	52,418 1.000000	20,773 0.396300	3,189 0.060832	109 0.002086	4,257 0.081205	1,509 0.028797	1,125 0.021453	2,236 0.042656	8,468 0.161554	9,256 0.176577	1,496 0.028539
TRANS. PLANT - DEMAND Internally Generated	77	57,698,901 1.000000	30,948,261 0.536375	5,396,114 0.093522	303,689 0.005263	5,489,354 0.095138	3,292,324 0.057060	1,528,198 0.026486	0 0.000000	10,740,961 0.186155	0 0.000000	0 0.000000
DIST.PLANT - CUSTOMER Internally Generated	82	133,675,050 1.000000	102,750,171 0.768656	13,113,997 0.098104	255,955 0.001915	6,016,456 0.045008	1,708,062 0.012778	632,592 0.004732	318,269 0.002381	2,041,128 0.015269	5,381,694 0.040260	1,456,727 0.010898
DIST.PLANT - DEMAND Internally Generated	83	136,080,510 1.000000	64,334,346 0.472767	11,217,285 0.082431	0 0.000000	12,057,941 0.088609	0 0.000000	3,176,774 0.023345	6,960,643 0.051151	0 0.000000	38,333,521 0.281697	0 0.000000

Allocation Ratios		Total Jurisdiction	Residential	Small Commercial		Small Volume		Large Volume			Irrigation	
				Sales	Transportation	Firm	Transportation	Firm	Interruptible	Transportation	Sales	Transportation
DIST. PLANT - COMMODITY		40,127	14,521	2,229	109	2,975	1,509	786	1,563	8,468	6,470	1,496
Internally Generated	84	1.000000	0.361867	0.055546	0.002724	0.074149	0.037618	0.019589	0.038950	0.211040	0.161235	0.037281
GENERAL PLANT - CUSTOMER		14,757,018	11,574,473	1,406,914	27,460	604,347	171,573	60,892	30,636	196,475	538,488	145,759
Internally Generated	88	1.000000	0.784337	0.095339	0.001861	0.040953	0.011627	0.004126	0.002076	0.013314	0.036490	0.009877
GENERAL PLANT - DEMAND		14,744,001	7,169,389	1,255,109	17,854	1,331,169	193,552	355,451	585,099	631,450	3,204,927	0
Internally Generated	89	1.000000	0.486258	0.085127	0.001211	0.090285	0.013128	0.024108	0.039684	0.042828	0.217372	0.000000
GENERAL PLANT - COMMODITY		84,742	30,761	4,722	229	6,303	3,163	1,665	3,311	17,746	13,706	3,135
Internally Generated	90	1.000000	0.362998	0.055720	0.002704	0.074381	0.037328	0.019651	0.039071	0.209415	0.161739	0.036994
TOTAL PLANT		375,522,151	228,344,587	34,063,122	636,107	26,761,718	5,632,454	6,032,600	8,282,194	14,281,388	49,793,043	1,694,939
Internally Generated	95	1.000000	0.608072	0.090709	0.001694	0.071265	0.014999	0.016065	0.022055	0.038031	0.132597	0.004514
TOTAL PLANT - CUSTOMER		156,986,905	121,005,675	15,341,604	299,433	6,978,610	1,981,216	729,899	367,226	2,355,099	6,239,283	1,688,861
Internally Generated	96	1.000000	0.770801	0.097725	0.001907	0.044453	0.012620	0.004649	0.002339	0.015002	0.039744	0.010758
TOTAL PLANT - DEMAND		218,358,840	107,273,113	18,711,418	336,230	19,769,625	3,645,105	5,299,139	7,907,887	11,891,882	43,524,442	0
Internally Generated	97	1.000000	0.491270	0.085691	0.001540	0.090537	0.016693	0.024268	0.036215	0.054460	0.199325	0.000000
TOTAL PLANT - COMMODITY		176,407	65,799	10,100	444	13,483	6,133	3,562	7,082	34,407	29,318	6,078
Internally Generated	98	1.000000	0.372998	0.057255	0.002518	0.076430	0.034766	0.020192	0.040148	0.195042	0.166195	0.034455
NIL		0	0	0	0	0	0	0	0	0	0	0
Nil	99	0	0	0	0	0	0	0	0	0	0	0
O&M W/OUT A&G - CUSTOMER		8,262,613	6,622,896	762,757	14,887	301,352	85,553	28,653	14,416	92,451	267,295	72,352
Internally Generated	102	1.000000	0.801550	0.092314	0.001802	0.036472	0.010354	0.003468	0.001745	0.011189	0.032350	0.008757
O&M W/OUT A&G - DEMAND		4,882,216	2,326,401	410,925	2,976	438,977	32,260	116,375	225,467	105,244	1,223,591	0
Internally Generated	103	1.000000	0.476505	0.084168	0.000609	0.089913	0.006608	0.023837	0.046181	0.021557	0.250622	0.000000
O&M W/OUT A&G - COMMODITY		85,765	31,036	4,764	234	6,359	3,226	1,680	3,341	18,100	13,828	3,197
Internally Generated	104	1.000000	0.361867	0.055546	0.002724	0.074149	0.037618	0.019589	0.038950	0.211040	0.161235	0.037281
TRANS O&M - DEMAND		58,327,671	31,285,518	5,454,918	306,998	5,549,174	3,328,202	1,544,852	0	10,858,009	0	0
Internally Generated	111	1.000000	0.536375	0.093522	0.005263	0.095138	0.057060	0.026486	0.000000	0.186155	0.000000	0.000000
TRANS O&M - COMMODITY		0	0	0	0	0	0	0	0	0	0	0
Internally Generated	112	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
DIST OPS - CUSTOMER (LESS SUP/ENG)		2,644,477	1,987,897	267,020	5,212	131,486	37,329	14,053	7,070	45,343	117,312	31,754
Internally Generated	114	1.000000	0.751716	0.100973	0.001971	0.049721	0.014116	0.005314	0.002674	0.017146	0.044361	0.012008
DIST OPS - DEMAND (LESS SUP/ENG)		2,713,675	1,271,757	225,938	236	242,871	2,560	63,986	140,201	8,351	757,775	0
Internally Generated	115	1.000000	0.468647	0.083259	0.000087	0.089499	0.000943	0.023579	0.051665	0.003078	0.279243	0.000000
DIST OPS - COMMODITY (LESS SUP/ENG)		67,956	24,591	3,775	185	5,039	2,556	1,331	2,647	14,341	10,957	2,533
Internally Generated	116	1.000000	0.361867	0.055546	0.002724	0.074149	0.037618	0.019589	0.038950	0.211040	0.161235	0.037281
DIST MAINT - CUSTOMER (LESS SUP/ENG)		1,087,197	711,333	127,720	2,493	83,529	23,714	9,415	4,737	30,380	73,879	19,998
Internally Generated	117	1.000000	0.654281	0.117477	0.002293	0.076830	0.021812	0.008660	0.004357	0.027943	0.067954	0.018394
DIST MAINT - DEMAND (LESS SUP/ENG)		929,831	439,593	76,647	0	82,391	0	21,707	47,562	0	261,931	0
Internally Generated	118	1.000000	0.472767	0.082431	0.000000	0.088609	0.000000	0.023345	0.051151	0.000000	0.281697	0.000000
DIST O&M - CUSTOMER		4,446,688	3,234,578	467,300	9,121	251,162	71,304	27,341	13,756	88,220	223,428	60,478
Internally Generated	119	1.000000	0.727413	0.105090	0.002051	0.056483	0.016035	0.006149	0.003094	0.019839	0.050246	0.013601
DIST O&M - DEMAND		4,373,478	2,053,527	363,347	298	390,577	3,231	102,901	225,467	10,540	1,223,591	0
Internally Generated	120	1.000000	0.469541	0.083080	0.000068	0.089306	0.000739	0.023528	0.051553	0.002410	0.279775	0.000000

ALLOCATION RATIOS		TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
				SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
DIST O&M - COMMODITY		85,765	31,036	4,764	234	6,359	3,226	1,680	3,341	18,100	13,828	3,197
Internally Generated	121	1.000000	0.361867	0.055546	0.002724	0.074149	0.037618	0.019589	0.038950	0.211040	0.161235	0.037281
PAYROLL - CUSTOMER		4,842,929	3,868,877	449,307	8,769	180,131	51,139	17,263	8,685	55,702	159,800	43,255
Internally Generated	122	1.000000	0.798871	0.092776	0.001811	0.037195	0.010560	0.003565	0.001793	0.011502	0.032997	0.008932
PAYROLL - DEMAND		2,816,108	1,333,855	235,770	1,092	252,505	11,837	66,771	136,249	38,616	739,413	0
Internally Generated	123	1.000000	0.473652	0.083722	0.000388	0.089665	0.004203	0.023710	0.048382	0.013713	0.262566	0.000000
PAYROLL - COMMODITY		51,828	18,755	2,879	141	3,843	1,950	1,015	2,019	10,938	8,356	1,932
Internally Generated	124	1.000000	0.361867	0.055546	0.002724	0.074149	0.037618	0.019589	0.038950	0.211040	0.161235	0.037281
OTHER TAXES - CUSTOMER		2,769,918	2,150,691	267,934	5,229	119,089	33,809	12,274	6,175	39,604	106,329	28,781
Internally Generated	125	1.000000	0.776446	0.096730	0.001888	0.042994	0.012206	0.004431	0.002229	0.014298	0.038387	0.010391
OTHER TAXES - DEMAND		3,401,907	1,665,548	290,875	4,865	307,717	52,743	82,377	127,141	172,071	698,569	-
Internally Generated	126	1.000000	0.489592	0.085504	0.001430	0.090454	0.015504	0.024215	0.037374	0.050581	0.205346	0.000000
OTHER TAXES - COMMODITY		8,448	3,085	473	23	632	311	167	332	1,743	1,374	308
Internally Generated	127	1.000000	0.365143	0.056049	0.002664	0.074820	0.036779	0.019767	0.039302	0.206331	0.162695	0.036449
RATE BASE - CUSTOMER		92,670,041	71,352,918	9,069,362	177,024	4,140,756	1,175,581	433,562	218,133	1,398,943	3,701,745	1,002,017
Internally Generated	131	1.000000	0.769967	0.097867	0.001910	0.044683	0.012686	0.004679	0.002354	0.015096	0.039945	0.010813
RATE BASE - DEMAND		134,909,017	66,860,326	11,664,283	219,897	12,300,735	2,383,929	3,303,524	4,674,783	7,777,391	25,724,148	0
Internally Generated	132	1.000000	0.495596	0.086460	0.001630	0.091178	0.017671	0.024487	0.034651	0.057649	0.190678	0.000000
RATE BASE - COMMODITY		126,072	46,117	7,079	334	9,450	4,615	2,497	4,964	25,892	20,549	4,574
Internally Generated	133	1.000000	0.365801	0.056151	0.002651	0.074958	0.036608	0.019803	0.039375	0.205376	0.162995	0.036281
NET PLANT - CUSTOMER		110,628,318	85,304,407	10,805,555	210,900	4,909,541	1,393,810	513,122	258,161	1,655,645	4,389,121	1,188,055
Internally Generated	135	1.000000	0.771090	0.097674	0.001906	0.044379	0.012599	0.004638	0.002334	0.014966	0.039674	0.010739
NET PLANT - DEMAND		157,841,057	77,750,886	13,562,471	260,489	14,312,323	2,823,986	3,840,939	5,547,292	9,213,042	30,529,630	0
Internally Generated	136	1.000000	0.492590	0.085925	0.001650	0.090676	0.017891	0.024334	0.035145	0.058369	0.193420	0.000000
NET PLANT - COMMODITY		130,398	47,847	7,345	343	9,804	4,736	2,590	5,150	26,570	21,319	4,694
Internally Generated	137	1.000000	0.366933	0.056324	0.002631	0.075187	0.036320	0.019864	0.039495	0.203760	0.163492	0.035995
NET PLANT - TOTAL		268,599,773	163,103,140	24,375,370	471,732	19,231,668	4,222,532	4,356,651	5,810,603	10,895,257	34,940,071	1,192,749
Internally Generated	138	1.000000	0.607235	0.090750	0.001756	0.071600	0.015721	0.016220	0.021633	0.040563	0.130082	0.004441

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Justin Prentiss, being duly sworn upon his oath deposes and states that he is a Senior Rate Analyst for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

/s/ Justin Prentiss
Justin Prentiss
Senior Rate Analyst
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 8 day of September, 2021.

Ann M. Murphy
Notary Public

My Appointment Expires: 4/28/25



NOTARY PUBLIC - State of Kansas
ANN M. MURPHY
My Appt. Expires 4/28/25

CERTIFICATE OF SERVICE

21-BHCG-418-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 10th day of September, 2021, to the following:

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21-BHCG-418-RTS

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