

**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. 25-BHCG-298-RTS
Commission to Make Certain)
Changes in its Rates for Natural Gas)
Service)**

DIRECT TESTIMONY

PREPARED BY

JUSTIN PRENTISS

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

May 9, 2025

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, 19-ATMG-525-RTS, and 21-
17 BHCG-418-RTS Dockets. I have also participated, as a member of Commission
18 Staff, in a number 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. Ethan J. Fritel, 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 \$13,561,650, with a rate of return of 6.9400%.

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 their CCOS study.**

24 A. Staff followed the basic steps outlined above in developing their 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 payroll
4 allocator in classifying labor related expenses. The payroll allocator is a customer-
5 , demand-, and commodity-related allocator based on the payroll costs all O&M.
6 Another example of a composite factor is for the land and land rights portion of
7 distribution plant. This account is classified using a customer- and demand-related
8 composite factor based on all other distribution plant accounts.

9 *Allocation*

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

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

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

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

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

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

8 ***Distribution Mains Plant***

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

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

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

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

18 Staff's NCP methodology allocates costs across customer classes based on the
19 non-coincident peak demand of the specific customer class, regardless of when that
20 peak occurs. This means that customer classes that have peak demands occurring
21 outside of the system peak would be assigned their appropriate share of the
22 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 that Staff classify the cost of distribution mains**
9 **plant 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 36% of demand, allocating the cost of mains as partially
15 customer related, especially around 60% 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 1, 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	\$163,262,767	55.48%	5.1033%	1.55
Small Commercial				
Sales	\$28,712,111	9.76%	4.7365%	1.44
Transportation	\$959,716	0.33%	5.3525%	1.62
Small Volume				
Firm	\$18,689,755	6.35%	2.9821%	0.90
Transportation	\$8,798,992	2.99%	2.2953%	0.70
Large Volume				
Firm	\$5,096,417	1.73%	-2.7017%	-0.82
Interruptible	\$1,557,890	0.53%	2.8230%	0.86
Transportation	\$31,595,404	10.74%	4.7483%	1.44
Irrigation				
Sales	\$28,433,416	9.66%	-6.2230%	-1.89
Transportation	\$7,155,725	2.43%	-6.0286%	-1.83
Total Company	\$294,262,194	100.00%	4.4752%	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. Lana Ellis, sponsors Staff's revenue allocation
8 and rate design.

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	61,584,374	38,922,875	6,301,387	214,796	3,533,561	1,590,474	578,531	292,114	6,731,015	2,728,023	691,598
O. & M. EXPENSES	30,939,160	18,718,933	2,845,181	87,630	1,630,605	748,022	412,832	131,097	2,634,261	2,992,352	738,247
DEPRECIATION EXPENSES	12,364,165	6,954,115	1,149,600	38,558	730,628	349,100	198,300	61,837	1,280,947	1,280,214	320,867
TAXES OTHER THAN INCOME	8,914,966	4,993,105	835,360	28,515	538,501	259,434	148,806	46,304	953,190	888,531	223,219
TOTAL EXPENSE	52,218,291	30,666,152	4,830,141	154,703	2,899,734	1,356,556	759,939	239,238	4,868,398	5,161,097	1,282,334
		58.73%	9.25%	0.30%	5.55%	2.60%	1.46%	0.46%	9.32%	9.88%	2.46%
INCOME BEFORE TAXES	9,366,083	8,256,723	1,471,247	60,092	633,827	233,918	(181,408)	52,876	1,862,618	(2,433,074)	(590,736)
TOTAL INCOME TAX	(342,024)	(75,018)	111,296	8,724	76,483	31,955	(43,718)	8,898	362,374	(663,673)	(159,346)
NET INCOME AFTER TAX	9,708,107	8,331,741	1,359,950	51,368	557,344	201,963	(137,690)	43,979	1,500,243	(1,769,401)	(431,390)
RATE BASE	294,262,194	163,262,767	28,712,111	959,716	18,689,755	8,798,992	5,096,417	1,557,890	31,595,404	28,433,416	7,155,725
RETURN ON RATE BASE - EXISTING	3.2991%	5.1033%	4.7365%	5.3525%	2.9821%	2.2953%	-2.7017%	2.8230%	4.7483%	-6.2230%	-6.0286%
RELATIVE RATE OF RETURN	1.00	1.55	1.44	1.62	0.90	0.70	(0.82)	0.86	1.44	(1.89)	(1.83)

RATE BASE: PLANT IN SERVICE, ACCUMULATED RESERVE FOR DEPRECIATION, WORKING CAPITAL, OTHER RATE BASE, CWIP

PLANT IN SERVICE	PERC CODE		CLASS BASIS	ALLOC	JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION		
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION	
PLANT IN SERVICE																
TRANSMISSION PLANT																
LAND & LAND RIGHTS	365	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 77 99		0	0	0	0	0	0	0	0	0	0	0	0
					783,422	392,049	86,762	4,042	72,126	39,418	25,586	7,737	148,169	5,002	2,531	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	783,422	\$392,049	\$86,762	\$4,042	\$72,126	\$39,418	\$25,586	\$7,737	\$148,169	\$5,002	\$2,531
STRUCTURES & IMPROVEMENTS	366	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 9 99		0	0	0	0	0	0	0	0	0	0	0	0
					257,943	129,083	28,567	1,331	23,748	12,978	8,424	2,547	48,785	1,647	833	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	257,943	129,083	28,567	1,331	23,748	12,978	8,424	2,547	48,785	1,647	833
MAINS	367	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 9 99		0	0	0	0	0	0	0	0	0	0	0	0
					57,691,129	28,870,419	6,389,168	297,640	5,311,338	2,902,722	1,884,174	569,716	10,911,187	368,356	186,410	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	57,691,129	\$28,870,419	\$6,389,168	\$297,640	\$5,311,338	\$2,902,722	\$1,884,174	\$569,716	\$10,911,187	\$368,356	\$186,410
COMPRESSOR STATION EQUIP	368	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 9 99		0	0	0	0	0	0	0	0	0	0	0	0
					965,130	482,981	106,886	4,979	88,855	48,560	31,521	9,531	182,536	6,162	3,118	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	965,130	482,981	106,886	4,979	88,855	48,560	31,521	9,531	182,536	6,162	3,118
MEAS. & REG. STA. EQUIPMENT	369	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 9 99		0	0	0	0	0	0	0	0	0	0	0	0
					5,182,184	2,593,324	573,916	26,736	477,098	260,741	169,248	51,176	980,112	33,088	16,745	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	5,182,184	\$2,593,324	\$573,916	\$26,736	\$477,098	\$260,741	\$169,248	\$51,176	\$980,112	\$33,088	\$16,745
OTHER TRANSMISSION PLANT	371	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 9 99		0	0	0	0	0	0	0	0	0	0	0	0
					106,238	53,165	11,766	548	9,781	5,345	3,470	1,049	20,093	678	343	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	106,238	53,165	11,766	548	9,781	5,345	3,470	1,049	20,093	678	343
TRANSMISSION PLANT w/o LAND AND LAND RIGHTS																
		CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 9 99		0	0	0	0	0	0	0	0	0	0	0	0
					64,202,624	32,128,971	7,110,303	331,234	5,910,819	3,230,347	2,096,838	634,019	12,142,713	409,931	207,449	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL						64,202,624	\$32,128,971	\$7,110,303	\$331,234	\$5,910,819	\$3,230,347	\$2,096,838	\$634,019	\$12,142,713	\$409,931	\$207,449
TOTAL TRANSMISSION PLANT																
		CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 13 99		0	0	0	0	0	0	0	0	0	0	0	0
					64,986,046	32,521,020	7,197,065	335,276	5,982,945	3,269,764	2,122,424	641,755	12,290,882	414,934	209,981	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL						64,986,046	\$32,521,020	\$7,197,065	\$335,276	\$5,982,945	\$3,269,764	\$2,122,424	\$641,755	\$12,290,882	\$414,934	\$209,981
DISTRIBUTION PLANT																
LAND & LAND RIGHTS	374	CUSTOMER MONTHLY PEAK ANNUAL USAGE	82 83 84		577,616	441,100	58,481	1,234	26,098	9,331	3,203	1,146	9,829	21,626	5,569	
					533,224	190,982	42,265	1,969	35,135	19,202	12,464	3,769	94,621	106,440	26,376	
					127	66	13	0	13	0	4	2	0	28	0	
TOTAL					C-5.5	1,110,967	\$632,148	\$100,760	\$3,203	\$61,246	\$28,533	\$15,671	\$4,917	\$104,450	\$128,094	\$31,946
STRUCTURES & IMPROVEMENTS	375	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 13 99		0	0	0	0	0	0	0	0	0	0	0	0
					1,455,709	521,383	115,385	5,375	95,920	52,421	34,027	10,289	258,317	290,583	72,008	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	1,455,709	\$521,383	\$115,385	\$5,375	\$95,920	\$52,421	\$34,027	\$10,289	\$258,317	\$290,583	\$72,008
MAINS	376	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 13 99		0	0	0	0	0	0	0	0	0	0	0	0
					158,398,270	56,732,643	12,555,218	584,887	10,437,196	5,704,076	3,702,551	1,119,537	28,107,968	31,618,853	7,835,341	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	158,398,270	\$56,732,643	\$12,555,218	\$584,887	\$10,437,196	\$5,704,076	\$3,702,551	\$1,119,537	\$28,107,968	\$31,618,853	\$7,835,341
MEASURING & REG. STATION GEN.	377-378	CUSTOMER MONTHLY PEAK ANNUAL USAGE	99 13 99		0	0	0	0	0	0	0	0	0	0	0	0
					9,591,480	3,435,328	760,255	35,417	632,003	345,399	224,200	67,791	1,702,020	1,914,614	474,453	
					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					C-2.0	9,591,480	\$3,435,328	\$760,255	\$35,417	\$632,003	\$345,399	\$224,200	\$67,791	\$1,702,020	\$1,914,614	\$474,453

CITY GATE CK. STATION		379	CUSTOMER	99	0	0	0	0	0	0	0	0	0	0
		13	MONTHLY PEAK		20,769	7,439	1,646	77	1,369	748	485	147	3,686	4,146
		16	ANNUAL USAGE		40,341	21,138	4,186	0	4,287	0	1,261	721	0	8,747
			TOTAL	C-4.0	\$61,111	\$28,577	\$5,833	\$77	\$5,656	\$748	\$1,747	\$867	\$3,686	\$12,893
														\$1,027
SERVICES		380	CUSTOMER	25	106,644,178	94,289,511	8,362,937	176,453	1,298,587	464,278	87,278	31,220	267,871	1,324,870
		99	MONTHLY PEAK		0	0	0	0	0	0	0	0	0	0
		99	ANNUAL USAGE		0	0	0	0	0	0	0	0	0	0
			TOTAL	C-1.0	\$106,644,178	\$94,289,511	\$8,362,937	\$176,453	\$1,298,587	\$464,278	\$87,278	\$31,220	\$267,871	\$1,324,870
														\$341,174
METERS		381	CUSTOMER	28	23,331,179	13,926,207	3,099,280	65,393	2,119,867	757,907	281,964	100,861	865,396	1,681,335
		99	MONTHLY PEAK		0	0	0	0	0	0	0	0	0	0
		99	ANNUAL USAGE		0	0	0	0	0	0	0	0	0	0
			TOTAL	C-1.0	\$23,331,179	\$13,926,207	\$3,099,280	\$65,393	\$2,119,867	\$757,907	\$281,964	\$100,861	\$865,396	\$1,681,335
														\$432,970
METER INSTALLATIONS		382	CUSTOMER	29	4,796,808	2,863,179	637,201	13,445	435,837	155,823	57,971	20,737	177,922	345,676
		99	MONTHLY PEAK		0	0	0	0	0	0	0	0	0	0
		99	ANNUAL USAGE		0	0	0	0	0	0	0	0	0	0
			TOTAL	C-1.0	\$4,796,808	\$2,863,179	\$637,201	\$13,445	\$435,837	\$155,823	\$57,971	\$20,737	\$177,922	\$345,676
														\$89,017
HOUSE REGULATORS		383	CUSTOMER	28	48,928,197	29,204,876	6,499,550	137,136	4,445,608	1,589,419	591,312	211,517	1,814,836	3,525,955
		99	MONTHLY PEAK		0	0	0	0	0	0	0	0	0	0
		99	ANNUAL USAGE		0	0	0	0	0	0	0	0	0	0
			TOTAL	C-1.0	\$48,928,197	\$29,204,876	\$6,499,550	\$137,136	\$4,445,608	\$1,589,419	\$591,312	\$211,517	\$1,814,836	\$3,525,955
														\$907,987
OTHER EQUIPMENT		387	CUSTOMER	99	0	0	0	0	0	0	0	0	0	0
		13	MONTHLY PEAK		115,909	41,514	9,187	428	7,637	4,174	2,709	819	20,568	23,137
		99	ANNUAL USAGE		0	0	0	0	0	0	0	0	0	0
			TOTAL	C-2.0	\$115,909	\$41,514	\$9,187	\$428	\$7,637	\$4,174	\$2,709	\$819	\$20,568	\$23,137
														\$5,734
DISTRIBUTION PLANT w/o LAND AND LAND RIGHTS														
			CUSTOMER		183,700,361	140,283,773	18,598,967	392,426	8,299,899	2,967,428	1,018,525	364,334	3,126,026	6,877,836
			MONTHLY PEAK		169,582,136	60,738,307	13,441,692	626,183	11,174,125	6,106,818	3,963,973	1,198,583	30,092,559	33,851,334
			ANNUAL USAGE		40,341	21,138	4,186	0	4,287	0	1,261	721	0	8,747
			TOTAL		\$353,322,839	\$201,043,218	\$32,044,846	\$1,018,609	\$19,478,311	\$9,074,246	\$4,983,759	\$1,563,637	\$33,218,585	\$40,737,917
														\$10,159,711
TOTAL DISTRIBUTION PLANT														
			CUSTOMER		184,277,978	140,724,872	18,657,449	393,660	8,325,997	2,976,758	1,021,727	365,480	3,135,855	6,899,462
			MONTHLY PEAK		170,115,360	60,929,289	13,483,957	628,152	11,209,260	6,126,020	3,976,437	1,202,351	30,187,180	33,957,774
			ANNUAL USAGE		40,468	21,205	4,200	0	4,301	0	1,265	723	0	8,775
		385	INDUSTRIAL DIRECT	31	2,874,709	0	1,232,873	26,013	837,612	299,468	108,145	38,684	331,914	0
			TOTAL		\$357,308,515	\$201,675,366	\$33,378,478	\$1,047,825	\$20,377,170	\$9,402,246	\$5,107,574	\$1,607,238	\$33,654,949	\$40,866,011
														\$10,191,657
SUBTOTAL PRODUCTION TRANSMISSION DISTRIBUTION PLANT w/o LAND & LAND RIGHTS OR INDUSTRIAL DIRECT														
			CUSTOMER		183,700,361	140,283,773	18,598,967	392,426	8,299,899	2,967,428	1,018,525	364,334	3,126,026	6,877,836
			MONTHLY PEAK		233,784,760	92,867,278	20,551,995	957,418	17,084,944	9,337,165	6,060,810	1,832,601	42,235,272	34,261,265
			ANNUAL USAGE		40,341	21,138	4,186	0	4,287	0	1,261	721	0	8,747
			TOTAL		\$417,525,463	\$233,172,189	\$30,155,148	\$1,349,844	\$25,389,130	\$12,304,593	\$7,080,597	\$2,197,656	\$45,361,297	\$41,147,848
														\$10,367,161
GENERAL PLANT														
GENERAL PLANT - PLANT RELATED														
			CUSTOMER	70	8,238,527	6,291,396	834,120	17,599	372,231	133,082	45,678	16,340	140,195	308,455
			MONTHLY PEAK	71	10,484,684	4,164,878	921,708	42,938	766,219	418,750	271,813	82,188	1,894,152	1,536,537
			ANNUAL USAGE	72	1,809	948	188	0	192	0	57	32	0	392
			TOTAL	C-6.1	\$18,725,030	\$10,457,222	\$1,756,016	\$60,537	\$1,138,642	\$551,832	\$317,548	\$98,560	\$2,034,347	\$1,845,384
														\$464,943
GENERAL PLANT - LABOR RELATED														
			CUSTOMER	122	7,391,886	5,603,344	760,371	16,043	344,623	123,211	42,178	15,087	129,451	284,432
			MONTHLY PEAK	123	6,277,985	2,261,152	507,522	23,643	421,905	230,577	149,689	45,255	1,125,785	1,211,875
			ANNUAL USAGE	124	124,627	65,303	12,933	0	13,244	0	3,897	2,226	0	27,024
			TOTAL	C-7.7	\$13,794,598	\$7,929,799	\$1,280,827	\$39,686	\$779,772	\$353,789	\$195,744	\$62,569	\$1,255,235	\$1,523,330
														\$373,848
TOTAL GENERAL PLANT														
			CUSTOMER		15,630,513	11,894,740	1,594,491	33,643	716,854	256,294	87,856	31,427	269,646	592,887
			MONTHLY PEAK		16,762,679	6,426,030	1,429,231	66,581	1,188,124	649,327	421,482	127,443	3,019,937	2,748,411
			ANNUAL USAGE		126,436	66,251	13,121	0	13,436	0	3,953	2,258	0	27,416
			TOTAL		\$32,519,628	\$18,387,021	\$3,036,842	\$100,224	\$1,918,414	\$905,621	\$513,292	\$161,128	\$3,289,582	\$3,368,714
														\$838,790
TOTAL INTANGIBLE PLANT														
			CUSTOMER	70	1,543,763	1,178,903	156,300	3,298	69,750	24,937	8,559	3,062	26,270	57,799
			MONTHLY PEAK	71	1,964,658	780,429	172,713	8,046	143,577	78,467	50,933	15,401	354,933	287,921
			ANNUAL USAGE	72	339	178	35	0	36	0	11	6	0	74
			TOTAL	C-5.1	\$3,508,760	\$1,959,510	\$329,048	\$11,344	\$213,363	\$103,404	\$59,503	\$18,468	\$381,203	\$345,794
														\$87,123

TOTAL PLANT IN SERVICE w/o LAND AND LAND RIGHTS AND CORP ALLOC															
	CUSTOMER														
	MONTHLY PEAK	200,874,638	153,357,416	20,349,758	429,367	9,086,503	3,248,659	1,114,940	398,823	3,421,941	7,528,522	1,938,710			
	ANNUAL USAGE	252,512,097	100,073,737	22,153,938	1,032,044	18,416,845	10,084,959	6,533,226	1,975,445	45,610,141	37,297,598	9,354,364			
		167,116	87,567	17,342	0	17,759	0	5,225	2,985	0	36,237	0			
TOTAL		\$453,553,851	\$253,518,720	\$42,521,039	\$1,461,411	\$27,520,907	\$13,313,617	\$7,653,392	\$2,377,253	\$49,032,083	\$44,862,356	\$11,293,074			
TOTAL CORPORATE ALLOCATION PLANT															
	CUSTOMER	88	8,110,904	6,172,356	827,405	17,458	371,986	132,995	45,590	16,308	139,923	307,658	79,227		
	MONTHLY PEAK	89	8,698,401	3,334,562	741,649	34,550	616,535	336,945	218,713	66,132	1,567,090	1,426,191	356,034		
	ANNUAL USAGE	90	65,609	34,379	6,809	0	6,972	0	2,051	1,172	0	14,226	0		
TOTAL		C-6.1	\$16,874,915	\$9,541,296	\$1,575,862	\$52,008	\$995,493	\$469,940	\$266,355	\$83,612	\$1,707,013	\$1,748,075	\$435,261		
TOTAL PLANT IN SERVICE															
	CUSTOMER		209,563,158	159,970,871	21,235,644	448,058	9,484,586	3,390,984	1,163,733	416,276	3,571,694	7,857,805	2,023,505		
	MONTHLY PEAK		262,527,145	103,991,329	23,024,615	1,072,605	19,140,442	10,460,524	6,789,989	2,053,083	47,420,022	38,635,231	9,739,306		
	ANNUAL USAGE		232,852	122,012	24,164	0	24,745	0	7,281	4,159	0	50,491	0		
	INDUSTRIAL DIRECT		2,874,709	0	1,232,873	26,013	837,612	299,468	108,145	38,684	331,914	0	0		
TOTAL			\$475,197,864	\$264,084,212	\$45,517,296	\$1,546,676	\$29,487,386	\$14,150,975	\$8,069,148	\$2,512,202	\$51,323,630	\$46,743,528	\$11,762,812		
ACCUMULATED RESERVE FOR DEPRECIATION															
	PERC CODE		CLASS BASIS	ALLOC	JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME		IRRIGATION		
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
TRANSMISSION															
365-372	CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	0	0
	MONTHLY PEAK	77	15,933,546	7,973,638	1,764,606	82,204	1,466,923	801,694	520,385	157,348	3,013,529	101,735	51,484	0	0
	ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	C-2.0	\$15,933,546	\$7,973,638	\$1,764,606	\$82,204	\$1,466,923	\$801,694	\$520,385	\$157,348	\$3,013,529	\$101,735	\$51,484	0	0
DISTRIBUTION															
373-387	CUSTOMER	82	53,483,056	40,842,624	5,414,957	114,252	2,416,457	863,946	296,536	106,073	910,120	2,002,433	515,657	0	0
	MONTHLY PEAK	83	49,372,835	17,683,527	3,913,453	182,309	3,253,267	1,777,957	1,154,083	348,959	8,761,235	9,855,575	2,442,271	0	0
	ANNUAL USAGE	84	11,745	6,154	1,219	0	1,248	0	367	210	0	2,547	0	0	0
	TOTAL	C-5.5	\$102,867,436	\$58,532,305	\$9,329,629	\$296,561	\$5,670,972	\$2,641,902	\$1,450,986	\$455,242	\$9,671,355	\$11,860,555	\$2,957,928	0	0
GENERAL															
389-398	CUSTOMER	88	3,793,018	2,886,467	386,931	8,164	173,957	62,194	21,320	7,626	65,434	143,874	37,050	0	0
	MONTHLY PEAK	89	4,067,758	1,559,389	346,828	16,157	288,319	157,571	102,280	30,926	732,841	666,950	166,497	0	0
	ANNUAL USAGE	90	30,682	16,077	3,184	0	3,261	0	959	548	0	6,653	0	0	0
	TOTAL	C-6.1	\$7,891,457	\$4,461,933	\$736,943	\$24,321	\$465,537	\$219,765	\$124,559	\$39,101	\$798,275	\$817,477	\$203,547	0	0
INTANGIBLE															
	CUSTOMER	70	1,226,845	936,887	124,213	2,621	55,431	19,818	6,802	2,433	20,877	45,934	11,829	0	0
	MONTHLY PEAK	71	1,561,335	620,215	137,257	6,394	114,102	62,358	40,477	12,239	282,069	228,814	57,408	0	0
	ANNUAL USAGE	72	269	141	28	0	29	0	8	5	0	58	0	0	0
	TOTAL	C-5.1	\$2,788,450	\$1,557,244	\$261,498	\$9,015	\$169,562	\$82,176	\$47,288	\$14,677	\$302,946	\$274,806	\$69,237	0	0
CORPORATE PLANT															
	CUSTOMER	88	3,257,154	2,478,678	332,267	7,011	149,381	53,408	18,308	6,549	56,190	123,548	31,816	0	0
	MONTHLY PEAK	89	3,493,080	1,339,084	297,829	13,874	247,587	135,310	87,830	26,557	629,308	572,726	142,975	0	0
	ANNUAL USAGE	90	26,347	13,806	2,734	0	2,800	0	824	471	0	5,713	0	0	0
	TOTAL	C-6.1	\$6,776,582	\$3,831,567	\$632,830	\$20,885	\$399,768	\$188,717	\$106,962	\$33,577	\$685,498	\$701,987	\$174,791	0	0
TOTAL ACCUMULATED RESERVE FOR DEPRECIATION															
	CUSTOMER		61,760,073	47,144,656	6,258,369	132,048	2,795,226	999,365	342,966	122,682	1,052,622	2,315,789	596,351	0	0
	MONTHLY PEAK		74,428,354	29,175,852	6,459,973	300,939	5,370,198	2,934,890	1,905,055	576,030	13,418,981	11,425,801	2,860,636	0	0
	ANNUAL USAGE		69,044	36,178	7,165	0	7,337	0	2,159	1,233	0	14,971	0	0	0
TOTAL			\$136,257,471	\$76,356,687	\$12,725,507	\$432,986	\$8,172,761	\$3,934,255	\$2,250,180	\$699,944	\$14,471,603	\$13,756,562	\$3,456,987	0	0
WORKING CAPITAL AND RATE BASE ADJUSTMENTS															
	PERC 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	0	0
	MONTHLY PEAK	11	2,241,474	1,524,252	337,325	0	280,419	0	99,477	0	0	0	0	0	0
	ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	C-2.0	\$2,241,474	\$1,524,252	\$337,325	\$0	\$280,419	\$0	\$99,477	\$0	\$0	\$0	\$0	\$0	0
PREPAYMENTS															
	CUSTOMER	102	36,229	29,037	3,461	73	1,252	448	142	51	434	1,060	273	0	0
	MONTHLY PEAK	103	22,003	8,147	1,826	85	1,518	830	539	163	3,961	3,952	983	0	0
	ANNUAL USAGE	104	405	212	42	0	43	0	13	7	0	88	0	0	0
	TOTAL	C-7.1	\$58,638	\$37,396	\$5,329	\$158	\$2,813	\$1,277	\$693	\$221	\$4,395	\$5,100	\$1,256	0	0
DEFERRED INCOME TAX ASSETS															
	CUSTOMER	102	3,975,497	3,186,308	379,751	8,013	137,369	49,113	15,527	5,554	47,656	116,267	29,940	0	0
	MONTHLY PEAK	103	2,414,458	893,961	200,379	9,335	166,576	91,036	59,092	17,868	434,669	433,683	107,860	0	0
	ANNUAL USAGE	104	44,485	23,310	4,616	0	4,727	0	1,391	795	0	9,646	0	0	0
	TOTAL	C-7.1	\$6,434,441	\$4,103,579	\$584,747	\$17,347	\$308,672	\$140,149	\$76,010	\$24,216	\$482,325	\$559,596	\$137,800	0	0

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
CASH WORKING CAPITAL															
		CUSTOMER		102	1,804,302	1,446,124	172,352	3,637	62,346	22,290	7,047	2,521	21,629	52,768	13,589
		MONTHLY PEAK		103	1,095,815	405,729	90,943	4,237	75,601	41,317	26,819	8,109	197,277	196,830	48,953
		ANNUAL USAGE		104	20,190	10,579	2,095	0	2,146	0	631	361	0	4,378	0
		TOTAL	C-7.1		2,920,307	1,862,432	265,390	7,873	140,092	63,607	34,498	10,991	218,906	253,976	62,541
TOTAL WORKING CAPITAL REQUIREMENT															
		CUSTOMER			5,816,028	4,661,469	555,564	11,722	200,966	71,851	22,716	8,126	69,719	170,094	43,802
		MONTHLY PEAK		2	5,773,751	2,832,090	630,473	13,656	524,114	133,183	185,927	26,140	635,908	634,465	157,796
		ANNUAL USAGE			65,080	34,101	6,754	0	6,916	0	2,035	1,162	0	14,112	0
		TOTAL			\$11,654,859	\$7,527,660	\$1,192,791	\$25,378	\$731,996	\$205,033	\$210,678	\$35,428	\$705,626	\$818,671	\$201,598
RATE BASE DEDUCTIONS															
CUSTOMER DEPOSITS															
		CUSTOMER		1	(1,118,154)	(992,084)	(90,609)	(1,912)	(12,007)	(4,293)	(395)	(141)	(1,212)	(12,327)	(3,174)
		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		\$(1,118,154)	\$(992,084)	\$(90,609)	\$(1,912)	\$(12,007)	\$(4,293)	\$(395)	\$(141)	\$(1,212)	\$(12,327)	\$(3,174)
CUSTOMER ADVANCES															
		CUSTOMER		2	(259,846)	(232,753)	(21,258)	0	(2,817)	0	(93)	(33)	0	(2,892)	0
		MONTHLY PEAK		2	(239,876)	(214,865)	(19,624)	0	(2,600)	0	(85)	(31)	0	(2,670)	0
		ANNUAL USAGE		2	(57)	(51)	(5)	0	(1)	0	(0)	(0)	0	(1)	0
		TOTAL	C-5.5		\$(499,779)	\$(447,670)	\$(40,887)	\$0	\$(5,418)	\$0	\$(178)	\$(64)	\$0	\$(5,563)	\$0
DEFERRED INCOME TAXES															
		CUSTOMER		135	(20,683,687)	(15,788,995)	(2,095,932)	(44,223)	(936,115)	(334,685)	(114,859)	(41,086)	(352,521)	(775,554)	(199,717)
		MONTHLY PEAK		136	(26,322,702)	(10,469,740)	(2,318,070)	(107,988)	(1,927,019)	(1,053,144)	(683,602)	(206,700)	(4,758,134)	(3,835,699)	(962,607)
		ANNUAL USAGE		137	(22,924)	(12,012)	(2,379)	0	(2,436)	0	(717)	(409)	0	(4,971)	0
		TOTAL	C-7.0		\$(47,029,312)	\$(26,270,747)	\$(4,416,381)	\$(152,210)	\$(2,865,570)	\$(1,387,829)	\$(799,177)	\$(248,195)	\$(5,110,655)	\$(4,616,224)	\$(1,162,324)
REGULATORY LIABILITY															
		CUSTOMER		96	(4,950,542)	(3,779,016)	(501,653)	(10,585)	(224,056)	(80,106)	(27,491)	(9,834)	(84,375)	(185,626)	(47,802)
		MONTHLY PEAK		97	(6,201,718)	(2,456,603)	(543,914)	(25,338)	(452,158)	(247,111)	(160,401)	(48,500)	(1,120,210)	(917,411)	(230,073)
		ANNUAL USAGE		98	(5,501)	(2,882)	(571)	0	(585)	0	(172)	(98)	0	(1,193)	0
		TOTAL	C-6.3		\$(11,157,761)	\$(6,238,501)	\$(1,046,138)	\$(35,923)	\$(676,798)	\$(327,216)	\$(188,064)	\$(58,432)	\$(1,204,585)	\$(1,104,229)	\$(277,875)
TOTAL RATE BASE DEDUCTIONS															
		CUSTOMER			(27,012,229)	(20,792,848)	(2,709,452)	(56,719)	(1,174,995)	(419,084)	(142,837)	(51,094)	(438,107)	(976,400)	(250,693)
		MONTHLY PEAK			(32,764,296)	(13,141,208)	(2,861,608)	(133,326)	(2,381,777)	(1,300,254)	(844,088)	(255,231)	(5,878,344)	(4,755,779)	(1,192,680)
		ANNUAL USAGE			(28,481)	(14,945)	(2,954)	0	(3,021)	0	(889)	(508)	0	(6,164)	0
		TOTAL			\$(59,805,007)	\$(33,949,002)	\$(5,594,014)	\$(190,045)	\$(3,559,793)	\$(1,719,338)	\$(987,814)	\$(306,833)	\$(6,316,452)	\$(5,738,343)	\$(1,443,373)
CWIP	FERC CODE		CLASS BASIS	ALLOC	JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
							SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
CONSTRUCTION WORK IN PROGRESS (CWIP)															
TRANSMISSION															
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		77	241,429	120,818	26,738	1,246	22,227	12,147	7,885	2,384	45,662	1,542	780
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-5.3		\$241,429	\$120,818	\$26,738	\$1,246	\$22,227	\$12,147	\$7,885	\$2,384	\$45,662	\$1,542	\$780
DISTRIBUTION															
		CUSTOMER		82	1,328,988	1,014,889	134,555	2,839	60,046	21,468	7,369	2,636	22,615	49,758	12,813
		MONTHLY PEAK		83	1,226,849	439,414	97,244	4,530	80,840	44,180	28,678	8,671	217,706	244,899	60,687
		ANNUAL USAGE		84	292	153	30	0	31	0	9	5	0	63	0
		TOTAL	C-5.5		\$2,556,129	\$1,454,456	\$231,830	\$7,369	\$140,917	\$65,648	\$36,055	\$11,312	\$240,321	\$294,720	\$73,501
GENERAL															
		CUSTOMER		88	188,994	143,823	19,280	407	8,668	3,099	1,062	380	3,260	7,169	1,846
		MONTHLY PEAK		89	202,683	77,699	17,281	805	14,366	7,851	5,096	1,541	36,515	33,232	8,296
		ANNUAL USAGE		90	1,529	801	159	0	162	0	48	27	0	331	0
		TOTAL	C-6.1		\$393,205	\$222,323	\$36,719	\$1,212	\$23,196	\$10,950	\$6,206	\$1,948	\$39,775	\$40,732	\$10,142
CORPORATE PLANT															
		CUSTOMER		88	135,152	102,850	13,787	291	6,198	2,216	760	272	2,332	5,126	1,320
		MONTHLY PEAK		89	144,941	55,564	12,358	576	10,273	5,615	3,644	1,102	26,112	23,765	5,933
		ANNUAL USAGE		90	1,093	573	113	0	116	0	34	20	0	237	0
		TOTAL	C-6.1		\$281,186	\$158,986	\$26,259	\$867	\$16,588	\$7,831	\$4,438	\$1,393	\$28,444	\$29,128	\$7,253
TOTAL CONSTRUCTION WORK IN PROGRESS															
		CUSTOMER			1,653,133	1,261,562	167,622	3,537	74,912	26,783	9,191	3,288	28,207	62,053	15,980
		MONTHLY PEAK			1,815,902	693,495	153,622	7,156	127,706	69,793	45,303	13,698	325,995	303,437	75,696
		ANNUAL USAGE			2,914	1,527	302	0	310	0	91	52	0	632	0
		TOTAL			\$3,471,949	\$1,956,583	\$321,545	\$10,693	\$202,928	\$96,576	\$54,585	\$17,038	\$354,202	\$366,122	\$91,676

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	209,563,158	159,970,871	21,235,644	448,058	9,484,586	3,390,984	1,163,733	416,276	3,571,694	7,857,805	2,023,505
ACCUM RESERVE FOR DEPR	61,760,073	47,144,656	6,258,369	132,048	2,795,226	999,365	342,966	122,682	1,052,622	2,315,789	596,351
WORKING CAPITAL	5,816,028	4,661,469	555,564	11,722	200,966	71,851	22,716	8,126	69,719	170,094	43,802
RATE BASE DEDUCTION	(27,012,229)	(20,792,848)	(2,709,452)	(56,719)	(1,174,995)	(419,084)	(142,837)	(51,094)	(438,107)	(976,400)	(250,693)
CWIP	1,653,133	1,261,562	167,622	3,537	74,912	26,783	9,191	3,288	28,207	62,053	15,980
TOTAL	\$128,260,016	\$97,956,397	\$12,991,009	\$274,550	\$5,790,244	\$2,071,168	\$709,836	\$253,914	\$2,178,891	\$4,797,764	\$1,236,243
DEMAND RATEBASE											
TOTAL UTILITY PLANT	262,527,145	103,991,329	23,024,615	1,072,605	19,140,442	10,460,524	6,789,989	2,053,083	47,420,022	38,835,231	9,739,306
ACCUM RESERVE FOR DEPR	74,428,354	29,175,852	6,459,973	300,939	5,370,198	2,934,890	1,905,055	576,030	13,418,981	11,425,801	2,860,636
WORKING CAPITAL	5,773,751	2,832,090	630,473	13,656	524,114	133,183	185,927	26,140	635,908	634,465	157,796
RATE BASE DEDUCTION	(32,764,296)	(13,141,208)	(2,881,608)	(133,326)	(2,381,777)	(1,300,254)	(844,088)	(255,231)	(5,878,344)	(4,755,779)	(1,192,680)
CWIP	1,815,902	693,495	153,622	7,156	127,706	69,793	45,303	13,698	325,995	303,437	75,696
TOTAL	\$162,924,147	\$65,199,853	\$14,467,128	\$659,153	\$12,040,286	\$6,428,356	\$4,272,077	\$1,261,660	\$29,084,599	\$23,591,553	\$5,919,482
COMMODITY RATE BASE											
TOTAL UTILITY PLANT	232,852	122,012	24,164	0	24,745	0	7,281	4,159	0	50,491	0
ACCUM RESERVE FOR DEPR	69,044	36,178	7,165	0	7,337	0	2,159	1,233	0	14,971	0
WORKING CAPITAL	65,080	34,101	6,754	0	6,916	0	2,035	1,162	0	14,112	0
RATE BASE DEDUCTION	(28,481)	(14,945)	(2,954)	0	(3,021)	0	(889)	(508)	0	(6,164)	0
CWIP	2,914	1,527	302	0	310	0	91	52	0	632	0
TOTAL	\$203,322	\$106,517	\$21,101	\$0	\$21,612	\$0	\$6,359	\$3,633	\$0	\$44,099	\$0
INDUSTRIAL DIRECT	2,874,709	0	1,232,873	26,013	837,612	299,468	108,145	38,684	331,914	0	0
TOTAL RATE BASE	\$294,262,194	\$163,262,767	\$28,712,111	\$959,716	\$18,689,755	\$8,798,992	\$5,096,417	\$1,557,890	\$31,595,404	\$28,433,416	\$7,155,725

OPERATING REVENUE-EXISTING	ALLOC	TOTAL	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION		
		JURISDICTION		SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION	
RATE REVENUE - SALES													
RESIDENTIAL (RS-1)	40	37,854,045	37,854,045		0		0		0	0	0	0	0
SMALL COMMERCIAL (SC-1)	41	6,089,709		6,089,709			0		0	0	0	0	0
SMALL VOLUME FIRM (SVF)	43	3,316,792	0		0	3,316,792			0	0	0	0	0
LARGE VOLUME FIRM (LVF)	45	514,750	0		0	0		514,750		0	0	0	0
LARGE VOLUME INTERRUPTIBLE (LVI)	46	255,682	0		0	0		0	255,682		0	0	0
IRRIGATION (IR)	48	2,285,723	0		0	0		0	0		2,285,723	0	0
SUBTOTAL RATE REVENUE - SALES		\$50,316,701	\$37,854,045	\$6,089,709		\$0	\$3,316,792	\$0	\$514,750	\$255,682	\$0	\$2,285,723	\$0
RATE REVENUE - TRANSPORTATION													
SMALL COMMERCIAL TRANSPORTATION (SCTS-A)	42	204,649	0	0	204,649	0	0	0	0		0	0	0
SMALL VOLUME TRANSPORTATION (SVTS-A)	44	1,484,103	0		0	0	1,484,103	0	0		0	0	0
LARGE VOLUME TRANSPORTATION (LVTS-A)	47	5,708,882	0	0	0	0	0	0	0	5,708,882	0	0	0
IRRIGATION TRANSPORTATION (ITS-A)	49	580,091	0	0	0	0	0	0	0		0	580,091	
SUBTOTAL RATE REVENUE - TRANSPORT.		\$7,977,725	\$0	\$0	\$204,649	\$0	\$1,484,103	\$0	\$0	\$5,708,882	\$0	\$580,091	
TOTAL RATE SCHEDULE REVENUE		\$58,294,426	\$37,854,045	\$6,089,709	\$204,649	\$3,316,792	\$1,484,103	\$514,750	\$255,682	\$5,708,882	\$2,285,723	\$580,091	
OTHER REVENUE													
OTHER REVENUE	15	3,249,414	1,068,830	211,678	10,147	216,769	106,371	63,781	36,433	981,599	442,300	111,507	
GSRS REMOVAL		(4,377,415)	(2,969,297)	(442,734)	(9,442)	(257,021)	(93,190)	(86,746)	(30,375)	(251,689)	(188,315)	(48,606)	
TOTAL OTHER REVENUE		(\$1,128,002)	(\$1,900,467)	(\$231,056)	\$705	(\$40,252)	\$13,181	(\$22,965)	\$6,058	\$729,910	\$253,985	\$62,900	
ACTUAL VS CALCULATED REVENUE		\$4,417,949	2,969,297	442,734	9,442	257,021	93,190	86,746	30,375	292,223	188,315	48,606	
TOTAL REVENUE		\$61,584,374	\$38,922,875	\$6,301,387	\$214,796	\$3,533,561	\$1,590,474	\$578,531	\$292,114	\$6,731,015	\$2,728,023	\$691,598	

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	0
		MONTHLY PEAK	77	170,980	85,564	18,936	882	15,741	8,603	5,584	1,688	32,338	1,092	552	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	170,980	85,564	18,936	882	15,741	8,603	5,584	1,688	32,338	1,092	552
SYSTEM CONTROL & LOAD DISPATCH	851														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	9	4,750	2,377	526	25	437	239	155	47	898	30	15	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	4,750	2,377	526	25	437	239	155	47	898	30	15
COMMUNICATION SYSTEM	852														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	9	1,269	635	141	7	117	64	41	13	240	8	4	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	1,269	635	141	7	117	64	41	13	240	8	4
MAINS	856														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	9	113,552	56,825	12,576	586	10,454	5,713	3,709	1,121	21,476	725	367	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	113,552	56,825	12,576	586	10,454	5,713	3,709	1,121	21,476	725	367
MEAS & REGULATING STATIONS	857														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	9	7,944	3,975	880	41	731	400	259	78	1,502	51	26	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	7,944	3,975	880	41	731	400	259	78	1,502	51	26
RENTS & OTHER	859,860														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	9	247,337	123,775	27,392	1,276	22,771	12,445	8,078	2,443	46,779	1,579	799	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	247,337	123,775	27,392	1,276	22,771	12,445	8,078	2,443	46,779	1,579	799
SUBTOTAL TRANSMISSION OPERATIONS w/o SUPERVISION & ENGINEERING															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			374,852	187,587	41,514	1,934	34,511	18,861	12,243	3,702	70,896	2,393	1,211
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			374,852	187,587	41,514	1,934	34,511	18,861	12,243	3,702	70,896	2,393	1,211
TOTAL TRANSMISSION OPERATIONS															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			545,832	273,151	60,450	2,816	50,252	27,463	17,827	5,390	103,234	3,485	1,764
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			545,832	273,151	60,450	2,816	50,252	27,463	17,827	5,390	103,234	3,485	1,764
MAINTENANCE															
SUPERVISION & ENGINEERING	861														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	77	23,762	11,891	2,632	123	2,188	1,196	776	235	4,494	152	77	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL		C-2.0	23,762	11,891	2,632	123	2,188	1,196	776	235	4,494	152	77

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
STRUCTURES & IMPROVEMENTS	862														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		9	4,133	2,068	458	21	381	208	135	41	782	26	13
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$4,133	\$2,068	\$458	\$21	\$381	\$208	\$135	\$41	\$782	\$26	\$13
MAINS	863														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		9	6,326	3,166	701	33	582	318	207	62	1,196	40	20
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$6,326	\$3,166	\$701	\$33	\$582	\$318	\$207	\$62	\$1,196	\$40	\$20
MEAS & REGULATING	865														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		9	1,589	795	176	8	146	80	52	16	301	10	5
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$1,589	\$795	\$176	\$8	\$146	\$80	\$52	\$16	\$301	\$10	\$5
COMMUNICATION	866														
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		9	5,240	2,622	580	27	482	264	171	52	991	33	17
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$5,240	\$2,622	\$580	\$27	\$482	\$264	\$171	\$52	\$991	\$33	\$17
SUBTOTAL TRANSMISSION MAINTENANCE w/o SUPERVISION & ENGINEERING															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			17,288	8,651	1,915	89	1,592	870	565	171	3,270	110	56
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$17,288	\$8,651	\$1,915	\$89	\$1,592	\$870	\$565	\$171	\$3,270	\$110	\$56
TOTAL TRANSMISSION OPERATIONS															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			41,050	20,543	4,546	212	3,779	2,065	1,341	405	7,764	262	133
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$41,050	\$20,543	\$4,546	\$212	\$3,779	\$2,065	\$1,341	\$405	\$7,764	\$262	\$133
TOTAL TRANSMISSION O&M															
		CUSTOMER			0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK			586,881	293,694	64,996	3,028	54,031	29,529	19,167	5,796	110,998	3,747	1,896
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$586,881	\$293,694	\$64,996	\$3,028	\$54,031	\$29,529	\$19,167	\$5,796	\$110,998	\$3,747	\$1,896
DISTRIBUTION EXPENSES															
OPERATIONS															
OPER. SUPERVISION & ENGR.															
	870	CUSTOMER		114	832,081	615,562	88,008	1,857	43,035	15,386	5,392	1,929	16,550	35,277	9,084
		MONTHLY PEAK		115	737,220	261,947	59,153	2,756	49,174	26,874	17,444	5,275	132,428	145,991	36,178
		ANNUAL USAGE		116	20,705	10,849	2,149	0	2,200	0	647	370	0	4,490	0
		TOTAL	C-7.4		\$1,590,007	\$888,359	\$149,309	\$4,613	\$94,410	\$42,260	\$23,484	\$7,573	\$148,979	\$185,758	\$45,262
DIST. LOAD DISPATCHING & ODORIZATION															
	871	CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		13	1,282	459	102	5	84	46	30	9	227	256	63
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$1,282	\$459	\$102	\$5	\$84	\$46	\$30	\$9	\$227	\$256	\$63

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	1,258,682	1,112,864	98,705	2,083	15,327	5,480	1,030	368	3,162	15,637	4,027	
		MONTHLY PEAK	13	1,869,516	669,594	148,185	6,903	123,186	67,323	43,700	13,213	331,748	373,186	92,478	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-9.0		\$3,128,198	\$1,782,458	\$246,889	\$8,986	\$138,513	\$72,803	\$44,730	\$13,582	\$334,910	\$388,823	\$96,504		
MEAS & REG. GENERAL	875														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	401,104	143,661	31,793	1,481	26,430	14,444	9,376	2,835	71,176	80,067	19,841	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$401,104	\$143,661	\$31,793	\$1,481	\$26,430	\$14,444	\$9,376	\$2,835	\$71,176	\$80,067	\$19,841		
MEAS & REG. INDUSTRIAL	876														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	33	25,335	0	5,113	238	4,250	2,323	1,508	456	11,446	0	0	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$25,335	\$0	\$5,113	\$238	\$4,250	\$2,323	\$1,508	\$456	\$11,446	\$0	\$0		
MEAS & REG. CITY GATE	877														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	45,983	16,470	3,645	170	3,030	1,656	1,075	325	8,160	9,179	2,275	
		ANNUAL USAGE	16	89,317	46,801	9,269	0	9,492	0	2,793	1,595	0	19,367	0	
TOTAL	C-4.0		\$135,301	\$63,271	\$12,914	\$170	\$12,522	\$1,656	\$3,868	\$1,920	\$8,160	\$28,546	\$2,275		
METERS & HOUSE REGULATOR	878														
		CUSTOMER	32	859,543	513,055	114,180	2,409	78,098	27,922	10,388	3,716	31,882	61,942	15,951	
		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		\$859,543	\$513,055	\$114,180	\$2,409	\$78,098	\$27,922	\$10,388	\$3,716	\$31,882	\$61,942	\$15,951		
CUSTOMER INSTALLATIONS	879														
		CUSTOMER	29	564,845	337,152	75,033	1,583	51,322	18,349	6,826	2,442	20,951	40,705	10,482	
		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		\$564,845	\$337,152	\$75,033	\$1,583	\$51,322	\$18,349	\$6,826	\$2,442	\$20,951	\$40,705	\$10,482		
RENTS & OTHER	880,881														
		CUSTOMER	82	914,342	698,242	92,574	1,953	41,312	14,770	5,070	1,813	15,559	34,233	8,816	
		MONTHLY PEAK	83	844,070	302,316	66,904	3,117	55,618	30,396	19,730	5,966	149,781	168,490	41,753	
		ANNUAL USAGE	84	201	105	21	0	21	0	6	4	0	44	0	
TOTAL	C-5.5		\$1,758,613	\$1,000,663	\$159,499	\$5,070	\$96,950	\$45,166	\$24,806	\$7,783	\$165,341	\$202,767	\$50,568		
SUBTOTAL DIST. OPERATIONS w/o SUPERVISION & ENGR.															
		CUSTOMER			3,597,411	2,661,312	380,492	8,028	186,058	66,520	23,314	8,340	71,554	152,517	39,276
		MONTHLY PEAK			3,187,291	1,132,501	255,741	11,914	212,598	116,188	75,418	22,804	572,539	631,178	156,410
		ANNUAL USAGE			89,518	46,907	9,290	0	9,513	0	2,799	1,599	0	19,411	0
		TOTAL			\$6,874,219	\$3,840,719	\$645,522	\$19,942	\$408,169	\$182,708	\$101,531	\$32,743	\$644,094	\$803,105	\$195,685
TOTAL DISTRIBUTION OPERATIONS															
		CUSTOMER			4,429,492	3,276,874	468,500	9,885	229,093	81,907	28,706	10,268	88,105	187,794	48,360
		MONTHLY PEAK			3,924,511	1,394,448	314,894	14,669	261,772	143,062	92,863	28,079	704,968	777,169	192,587
		ANNUAL USAGE			110,223	57,756	11,438	0	11,713	0	3,446	1,969	0	23,900	0
		TOTAL			\$8,464,227	\$4,729,078	\$794,832	\$24,554	\$502,579	\$224,969	\$125,015	\$40,316	\$793,072	\$988,864	\$240,947

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	32,727	22,644	3,758	79	2,122	759	274	98	840	1,713	441	
		MONTHLY PEAK	118	49,081	17,579	3,890	181	3,234	1,767	1,147	347	8,709	9,797	2,428	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-7.5		\$81,807	\$40,223	\$7,649	\$261	\$5,356	\$2,526	\$1,421	\$445	\$9,549	\$11,510	\$2,869		
MAINTENANCE MAINS	887														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	766,859	274,662	60,784	2,832	50,530	27,615	17,925	5,420	136,080	153,077	37,934	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$766,859	\$274,662	\$60,784	\$2,832	\$50,530	\$27,615	\$17,925	\$5,420	\$136,080	\$153,077	\$37,934		
MAINT. OF COMPRESSOR STATION EQP	888														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	74,686	26,750	5,920	276	4,921	2,690	1,746	528	13,253	14,908	3,694	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$74,686	\$26,750	\$5,920	\$276	\$4,921	\$2,690	\$1,746	\$528	\$13,253	\$14,908	\$3,694		
MAINT. MEAS & REG GENERAL	889														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	124,184	44,478	9,843	459	8,183	4,472	2,903	878	22,037	24,789	6,143	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$124,184	\$44,478	\$9,843	\$459	\$8,183	\$4,472	\$2,903	\$878	\$22,037	\$24,789	\$6,143		
MAINT. MEAS & REG - INDUSTRIAL & CITY GATE	890-891														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	385,538	138,086	30,559	1,424	25,404	13,884	9,012	2,725	68,414	76,960	19,071	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$385,538	\$138,086	\$30,559	\$1,424	\$25,404	\$13,884	\$9,012	\$2,725	\$68,414	\$76,960	\$19,071		
MAINT OF SERVICES	892														
		CUSTOMER	25	313,624	277,291	24,594	519	3,819	1,365	257	92	788	3,896	1,003	
		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		\$313,624	\$277,291	\$24,594	\$519	\$3,819	\$1,365	\$257	\$92	\$788	\$3,896	\$1,003		
MAINT. OF MTRS. & HOUSE REG.	893														
		CUSTOMER	32	634,552	378,759	84,293	1,779	57,655	20,613	7,669	2,743	23,537	45,728	11,776	
		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		\$634,552	\$378,759	\$84,293	\$1,779	\$57,655	\$20,613	\$7,669	\$2,743	\$23,537	\$45,728	\$11,776		
MAINT. OTHER EQUIP.	894														
		CUSTOMER	99	0	0	0	0	0	0	0	0	0	0	0	
		MONTHLY PEAK	13	70,711	25,326	5,605	261	4,659	2,546	1,653	500	12,548	14,115	3,498	
		ANNUAL USAGE	99	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	C-2.0		\$70,711	\$25,326	\$5,605	\$261	\$4,659	\$2,546	\$1,653	\$500	\$12,548	\$14,115	\$3,498		
SUBTOTAL DIST MAINT O&M w/o SUPERVISION & ENGR.															
		CUSTOMER			948,176	656,050	108,887	2,297	61,474	21,979	7,925	2,835	24,324	49,624	12,779
		MONTHLY PEAK			1,421,978	509,302	112,711	5,251	93,697	51,207	33,239	10,050	252,332	283,850	70,340
		ANNUAL USAGE			0	0	0	0	0	0	0	0	0	0	0
		TOTAL			\$2,370,154	\$1,165,352	\$221,598	\$7,548	\$155,171	\$73,185	\$41,164	\$12,885	\$276,656	\$333,474	\$83,119

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
TOTAL DISTRIBUTION MAINTENANCE																
	CUSTOMER					980,903	678,694	112,645	2,377	63,596	22,737	8,199	2,933	25,164	51,337	13,220
	MONTHLY PEAK					1,471,059	526,881	116,601	5,432	96,931	52,974	34,386	10,397	261,041	293,647	72,768
	ANNUAL USAGE					0	0	0	0	0	0	0	0	0	0	0
	TOTAL					\$2,451,962	\$1,205,575	\$229,247	\$7,809	\$160,527	\$75,711	\$42,585	\$13,330	\$286,205	\$344,984	\$85,988
TOTAL DISTRIBUTION O&M																
	CUSTOMER					5,410,395	3,955,568	581,145	12,262	292,689	104,644	36,905	13,201	113,269	239,132	61,580
	MONTHLY PEAK					5,395,570	1,921,329	431,495	20,101	358,704	196,037	127,249	38,476	966,009	1,070,816	265,355
	ANNUAL USAGE					110,223	57,756	11,438	0	11,713	0	3,446	1,969	0	23,900	0
	TOTAL					\$10,916,188	\$5,934,653	\$1,024,079	\$32,363	\$663,106	\$300,680	\$167,600	\$53,646	\$1,079,278	\$1,333,848	\$326,935
CUSTOMER ACCOUNTS EXPENSES																
	CUSTOMER			1		4,117,043	3,652,853	333,622	7,039	44,210	15,806	1,454	520	4,461	45,389	11,688
	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		\$4,117,043	\$3,652,853	\$333,622	\$7,039	\$44,210	\$15,806	\$1,454	\$520	\$4,461	\$45,389	\$11,688
CUSTOMER SERVICE & INFORMATION EXPENSES																
	CUSTOMER			1		161,205	143,029	13,063	276	1,731	619	57	20	175	1,777	458
	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		\$161,205	\$143,029	\$13,063	\$276	\$1,731	\$619	\$57	\$20	\$175	\$1,777	\$458
SALES EXPENSES																
	CUSTOMER			1		161,691	143,461	13,103	276	1,736	621	57	20	175	1,783	459
	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		\$161,691	\$143,461	\$13,103	\$276	\$1,736	\$621	\$57	\$20	\$175	\$1,783	\$459
TOTAL O&M w/o A&G																
	CUSTOMER					9,850,334	7,894,911	940,933	19,853	340,367	121,690	38,473	13,762	118,080	288,081	74,185
	MONTHLY PEAK					5,982,452	2,215,023	496,491	23,129	412,735	225,565	146,416	44,272	1,077,007	1,074,563	267,251
	ANNUAL USAGE					110,223	57,756	11,438	0	11,713	0	3,446	1,969	0	23,900	0
	TOTAL					\$15,943,008	\$10,167,689	\$1,448,862	\$42,982	\$764,815	\$347,255	\$188,335	\$60,002	\$1,195,086	\$1,386,545	\$341,436
ADMINISTRATIVE & GENERAL EXPENSES																
A&G LABOR RELATED																
	CUSTOMER			122		4,826,847	3,658,893	496,510	10,476	225,033	80,455	27,541	9,852	84,529	185,729	47,828
	MONTHLY PEAK			123		4,099,423	1,476,495	331,404	15,438	275,497	150,563	97,731	29,551	735,119	791,334	196,288
	ANNUAL USAGE			124		81,379	42,642	8,445	0	8,648	0	2,545	1,454	0	17,646	0
	TOTAL			C-7.7		\$9,007,648	\$5,178,030	\$836,359	\$25,915	\$509,178	\$231,018	\$127,817	\$40,856	\$819,648	\$994,710	\$244,117
A&G PLANT RELATED																
	CUSTOMER			70		1,210,912	924,719	122,600	2,587	54,711	19,561	6,714	2,402	20,606	45,337	11,675
	MONTHLY PEAK			71		1,541,057	612,160	135,474	6,311	112,620	61,548	39,952	12,080	278,405	225,843	56,663
	ANNUAL USAGE			72		266	139	28	0	28	0	8	5	0	58	0
	TOTAL			C-5.1		\$2,752,234	\$1,537,019	\$258,102	\$8,898	\$167,359	\$81,109	\$46,674	\$14,486	\$299,012	\$271,237	\$68,338
REGULATORY COMM. EXPENSE																
	CUSTOMER	928		122		131,391	99,598	13,515	285	6,126	2,190	750	268	2,301	5,056	1,302
	MONTHLY PEAK			123		111,590	40,191	9,021	420	7,499	4,098	2,660	804	20,011	21,541	5,343
	ANNUAL USAGE			124		2,215	1,161	230	0	235	0	69	40	0	480	0
	TOTAL			C-7.7		\$245,196	\$140,950	\$22,766	\$705	\$13,860	\$6,289	\$3,479	\$1,112	\$22,312	\$27,077	\$6,645

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
MISC. & GENERAL EXPENSE	930.2														
		CUSTOMER		122	230,146	174,457	23,674	500	10,730	3,836	1,313	470	4,030	8,856	2,280
		MONTHLY PEAK		123	195,462	70,400	15,801	736	13,136	4,660	1,409	35,051	37,731	9,359	
		ANNUAL USAGE		124	3,880	2,033	403	0	412	0	121	69	0	841	0
		TOTAL	C-7.7		\$429,488	\$246,890	\$39,878	\$1,236	\$24,278	\$11,015	\$6,094	\$1,948	\$39,081	\$47,428	\$11,640
RENTS	931.0														
		CUSTOMER		88	370,656	282,067	37,811	798	16,999	6,078	2,083	745	6,394	14,059	3,621
		MONTHLY PEAK		89	397,504	152,384	33,892	1,579	28,175	15,398	9,995	3,022	71,614	65,175	16,270
		ANNUAL USAGE		90	2,998	1,571	311	0	319	0	94	54	0	650	0
		TOTAL	C-6.1		\$771,158	\$436,023	\$72,014	\$2,377	\$45,493	\$21,476	\$12,172	\$3,821	\$78,008	\$79,884	\$19,891
MAINTENANCE OF GENERAL PLANT	932														
		CUSTOMER		88	860,567	654,887	87,788	1,852	39,468	14,111	4,837	1,730	14,846	32,642	8,406
		MONTHLY PEAK		89	922,900	353,797	78,689	3,666	65,414	35,750	23,205	7,017	166,268	151,319	37,775
		ANNUAL USAGE		90	6,961	3,648	722	0	740	0	218	124	0	1,509	0
		TOTAL	C-6.1		\$1,790,428	\$1,012,331	\$167,199	\$5,518	\$105,622	\$49,861	\$28,260	\$8,871	\$181,114	\$185,471	\$46,181
TOTAL ADMINISTRATIVE & GENERAL EXPENSES															
		CUSTOMER			7,630,517	5,794,621	781,898	16,498	353,066	126,230	43,239	15,467	132,707	291,680	75,112
		MONTHLY PEAK			7,267,935	2,705,428	604,282	28,151	502,341	274,537	178,203	53,883	1,306,468	1,292,943	321,699
		ANNUAL USAGE			97,700	51,194	10,139	0	10,383	0	3,055	1,745	0	21,185	0
		TOTAL			\$14,996,152	\$8,551,243	\$1,396,319	\$44,648	\$865,790	\$400,767	\$224,497	\$71,095	\$1,439,174	\$1,605,807	\$396,811
TOTAL OPER. & MAINT. EXPENSES UNADJUSTED															
		CUSTOMER			17,480,851	13,689,532	1,722,831	36,351	693,433	247,920	81,711	29,229	250,786	579,761	149,297
		MONTHLY PEAK			13,250,386	4,920,451	1,100,773	51,280	915,076	500,102	324,619	98,155	2,383,474	2,367,506	588,950
		ANNUAL USAGE			207,923	108,950	21,577	0	22,096	0	6,501	3,714	0	45,085	0
		TOTAL			\$30,939,160	\$18,718,933	\$2,845,181	\$87,630	\$1,630,605	\$748,022	\$412,832	\$131,097	\$2,634,261	\$2,992,352	\$738,247
TOTAL OPER. & MAINT. EXPENSES ADJUSTED															
		CUSTOMER			17,480,851	13,689,532	1,722,831	36,351	693,433	247,920	81,711	29,229	250,786	579,761	149,297
		MONTHLY PEAK			13,250,386	4,920,451	1,100,773	51,280	915,076	500,102	324,619	98,155	2,383,474	2,367,506	588,950
		ANNUAL USAGE			207,923	108,950	21,577	0	22,096	0	6,501	3,714	0	45,085	0
		TOTAL			\$30,939,160	\$18,718,933	\$2,845,181	\$87,630	\$1,630,605	\$748,022	\$412,832	\$131,097	\$2,634,261	\$2,992,352	\$738,247

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	(3,238,134)	(2,473,070)	(327,979)	(6,931)	(146,184)	(52,290)	(17,921)	(6,410)	(55,010)	(121,127)	(31,211)
		MONTHLY PEAK		132	(4,113,287)	(1,646,077)	(365,246)	(16,641)	(303,977)	(162,294)	(107,856)	(31,853)	(734,288)	(595,607)	(149,447)
		ANNUAL USAGE		133	(5,133)	(2,689)	(533)	0	(546)	0	(161)	(92)	0	(1,113)	0
		TOTAL	C-8.0		\$(7,356,555)	\$(4,121,836)	\$(693,758)	\$(23,573)	\$(450,707)	\$(214,584)	\$(125,937)	\$(38,355)	\$(789,298)	\$(717,848)	\$(180,658)

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	47,053	35,932	4,764	101	2,126	760	261	93	801	1,762	454
		MONTHLY PEAK		71	59,881	23,787	5,264	245	4,376	2,392	1,552	469	10,818	8,776	2,202
		ANNUAL USAGE		72	10	5	1	0	1	0	0	0	0	2	0
		TOTAL	C-5.1		\$106,944	\$59,724	\$10,029	\$346	\$6,503	\$3,152	\$1,814	\$563	\$11,619	\$10,540	\$2,655
TRANSMISSION PLANT															
		CUSTOMER		99	0	0	0	0	0	0	0	0	0	0	0
		MONTHLY PEAK		77	1,023,905	512,393	113,395	5,283	94,266	51,518	33,440	10,111	193,652	6,538	3,308
		ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
		TOTAL	C-2.0		\$1,023,905	\$512,393	\$113,395	\$5,283	\$94,266	\$51,518	\$33,440	\$10,111	\$193,652	\$6,538	\$3,308
DISTRIBUTION PLANT															
		CUSTOMER		82	4,416,988	3,373,056	447,203	9,436	199,567	71,350	24,490	8,760	75,164	165,374	42,586
		MONTHLY PEAK		83	4,077,522	1,460,424	323,199	15,056	268,677	146,836	95,312	28,819	723,561	813,939	201,699
		ANNUAL USAGE		84	970	508	101	0	103	0	30	17	0	210	0
		TOTAL	C-5.5		\$8,495,479	\$4,833,988	\$770,503	\$24,492	\$468,347	\$218,186	\$119,832	\$37,597	\$798,725	\$979,524	\$244,285
GENERAL PLANT															
		CUSTOMER		88	394,659	300,333	40,260	849	18,100	6,471	2,218	794	6,808	14,970	3,855
		MONTHLY PEAK		89	423,245	162,252	36,087	1,681	29,999	16,395	10,642	3,218	76,251	69,395	17,324
		ANNUAL USAGE		90	3,192	1,673	331	0	339	0	100	57	0	692	0
		TOTAL	C-6.1		\$821,096	\$464,258	\$76,678	\$2,531	\$48,438	\$22,866	\$12,960	\$4,068	\$83,059	\$85,057	\$21,179
CORPORATE ALLOCATED															
		CUSTOMER		88	921,279	701,088	93,981	1,983	42,252	15,106	5,178	1,852	15,893	34,945	8,999
		MONTHLY PEAK		89	988,010	378,757	84,240	3,924	70,029	38,272	24,843	7,512	177,998	161,994	40,440
		ANNUAL USAGE		90	7,452	3,905	773	0	792	0	233	133	0	1,616	0
		TOTAL	C-6.1		\$1,916,741	\$1,083,750	\$178,995	\$5,907	\$113,073	\$53,378	\$30,254	\$9,497	\$193,891	\$198,556	\$49,439
TOTAL DEPRECIATION EXPENSE															
		CUSTOMER			5,779,978	4,410,410	586,208	12,369	262,045	93,688	32,147	11,499	98,666	217,051	55,894
		MONTHLY PEAK			6,572,562	2,537,613	562,186	26,190	467,347	255,412	165,789	50,130	1,182,281	1,060,642	264,973
		ANNUAL USAGE			11,625	6,091	1,206	0	1,235	0	363	208	0	2,521	0
		TOTAL			\$12,364,165	\$6,954,115	\$1,149,600	\$38,558	\$730,628	\$349,100	\$198,300	\$61,837	\$1,280,947	\$1,280,214	\$320,867

TAXES				CLASS BASIS	ALLOC	TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
								SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
TAXES OTHER THAN INCOME TAXES																
PAYROLL RELATED																
	CUSTOMER	122				273,286	207,159	28,111	593	12,741	4,555	1,559	558	4,786	10,516	2,708
	MONTHLY PEAK	123				232,101	83,596	18,763	874	15,598	8,525	5,533	1,673	41,621	44,804	11,113
	ANNUAL USAGE	124				4,608	2,414	478	0	490	0	144	82	0	999	0
	TOTAL		C-7.7			\$509,995	\$293,170	\$47,353	\$1,467	\$28,829	\$13,080	\$7,237	\$2,313	\$46,407	\$56,318	\$13,821
PROPERTY RELATED																
	CUSTOMER	96				3,467,834	2,647,185	351,406	7,414	156,950	56,114	19,257	6,889	59,104	130,030	33,485
	MONTHLY PEAK	97				4,344,278	1,720,840	381,009	17,749	316,734	173,100	112,360	33,974	784,703	642,642	161,165
	ANNUAL USAGE	98				3,853	2,019	400	0	409	0	120	69	0	836	0
	TOTAL		C-6.3			\$7,815,966	\$4,370,044	\$732,815	\$25,164	\$474,094	\$229,214	\$131,738	\$40,932	\$843,807	\$773,508	\$194,650
OTHER																
	CUSTOMER	125				264,659	201,925	26,848	566	12,004	4,292	1,473	527	4,520	9,943	2,560
	MONTHLY PEAK	126				323,748	127,652	28,281	1,317	23,510	12,849	8,340	2,522	58,457	48,632	12,188
	ANNUAL USAGE	127				599	314	62	0	64	0	19	11	0	130	0
	TOTAL		C-7.8			\$589,005	\$329,891	\$55,192	\$1,884	\$35,578	\$17,141	\$9,832	\$3,059	\$62,977	\$58,705	\$14,748
TOTAL TAXES OTHER THAN INCOME																
	CUSTOMER					4,005,779	3,056,270	406,365	8,574	181,696	64,961	22,289	7,973	68,410	150,489	38,753
	MONTHLY PEAK					4,900,127	1,932,088	428,054	19,941	355,843	194,473	126,234	38,169	884,780	736,078	184,466
	ANNUAL USAGE					9,059	4,747	940	0	963	0	283	162	0	1,964	0
	TOTAL					\$8,914,966	\$4,993,105	\$835,360	\$28,515	\$538,501	\$259,434	\$148,806	\$46,304	\$953,190	\$888,531	\$223,219

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						61,584,374	38,922,875	6,301,387	214,796	3,533,561	1,590,474	578,531	292,114	6,731,015	2,728,023	691,598	
OPERATING EXPENSE																	
O&M EXPENSE						30,939,160	18,718,933	2,845,181	87,630	1,630,605	748,022	412,832	131,097	2,634,261	2,992,352	738,247	
CURRENT DEPRECIATION & AMORT.						12,364,165	6,954,115	1,149,600	38,558	730,628	349,100	198,300	61,837	1,280,947	1,280,214	320,867	
TAXES OTHER THAN INCOME TAX						8,914,966	4,993,105	835,360	28,515	538,501	259,434	148,806	46,304	953,190	888,531	223,219	
TOTAL OPERATING EXPENSES						\$52,218,291	\$30,666,152	\$4,830,141	\$154,703	\$2,899,734	\$1,356,556	\$759,939	\$239,238	\$4,868,398	\$5,161,097	\$1,282,334	
NET INCOME BEFORE TAXES						9,366,083	8,256,723	1,471,247	60,092	633,827	233,918	(181,408)	52,876	1,862,618	(2,433,074)	(590,736)	
INTEREST EXPENSE DEDUCTION						(7,356,555)	(4,121,836)	(693,758)	(23,573)	(450,707)	(214,584)	(125,937)	(38,355)	(789,298)	(717,848)	(180,658)	
PERMANENT AND TEMPORARY DIFFERENCES																	
	CUSTOMER	102			(19,201,548)	(15,389,784)	(1,834,188)	(38,700)	(663,487)	(237,214)	(74,996)	(26,827)	(230,176)	(561,565)	(144,612)		
	MONTHLY PEAK	103			(11,661,771)	(4,317,810)	(967,825)	(45,086)	(804,556)	(439,701)	(285,413)	(86,300)	(2,099,441)	(2,094,678)	(520,960)		
	ANNUAL USAGE	104			(214,862)	(112,585)	(22,297)	0	(22,833)	0	(6,718)	(3,838)	0	(46,590)	0		
			C-7.1		\$(31,078,181)	\$(19,820,179)	\$(2,824,310)	\$(83,786)	\$(1,490,876)	\$(676,915)	\$(367,127)	\$(116,964)	\$(2,329,617)	\$(2,702,833)	\$(665,572)		
TAXABLE INCOME						(29,068,652)	(15,685,293)	(2,046,822)	(47,267)	(1,307,756)	(657,581)	(674,473)	(102,443)	(1,256,297)	(5,853,755)	(1,436,966)	
INCOME TAX CALCULATION																	
INCOME TAX																	
FED TAXABLE INCOME						(29,068,652)	(15,685,293)	(2,046,822)	(47,267)	(1,307,756)	(657,581)	(674,473)	(102,443)	(1,256,297)	(5,853,755)	(1,436,966)	
FED INCOME TAX RATE @ 21.00%						(6,104,417)	(3,293,911)	(429,833)	(9,926)	(274,629)	(138,092)	(141,639)	(21,513)	(263,822)	(1,229,289)	(301,763)	
TAX CREDITS, ADJUSTMENTS, AND EDIT AMORTIZATION						138	5,762,393	3,218,894	541,129	18,650	351,112	170,047	97,921	30,411	626,197	565,615	142,417
SUMMARY																	
FEDERAL TAX						(6,104,417)	(3,293,911)	(429,833)	(9,926)	(274,629)	(138,092)	(141,639)	(21,513)	(263,822)	(1,229,289)	(301,763)	
TAX CREDITS, ADJUSTMENTS, AND EDIT AMORTIZATION						5,762,393	3,218,894	541,129	18,650	351,112	170,047	97,921	30,411	626,197	565,615	142,417	
TOTAL CURRENT INCOME TAX						\$(342,024)	\$(75,018)	\$111,296	\$8,724	\$76,483	\$31,955	\$(43,718)	\$8,898	\$362,374	\$(663,673)	\$(159,346)	

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	80,763	40,416	8,944	417	7,435	4,064	2,638	798	15,275	516	261
	ANNUAL USAGE		99	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	C-7.3		\$80,763	\$40,416	\$8,944	\$417	\$7,435	\$4,064	\$2,638	\$798	\$15,275	\$516	\$261
DISTRIBUTION PAYROLL	CUSTOMER		119	2,785,580	2,036,552	299,207	6,313	150,693	53,877	19,001	6,797	58,317	123,119	31,705
	MONTHLY PEAK		120	2,777,947	989,210	222,158	10,349	184,681	100,931	65,515	19,810	497,357	551,317	136,620
	ANNUAL USAGE		121	56,749	29,736	5,889	0	6,031	0	1,774	1,014	0	12,305	0
	TOTAL	C-7.6		\$5,620,276	\$3,055,498	\$527,254	\$16,662	\$341,405	\$154,807	\$86,290	\$27,620	\$555,674	\$686,741	\$168,325
CUSTOMER ACCOUNTS PAYROLL	CUSTOMER		1	575,571	510,676	46,641	984	6,181	2,210	203	73	624	6,346	1,634
	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		\$575,571	\$510,676	\$46,641	\$984	\$6,181	\$2,210	\$203	\$73	\$624	\$6,346	\$1,634
CUSTOMER SERVICE & INFO PAYROLL	CUSTOMER		1	0	0	0	0	0	0	0	0	0	0	0
	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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SALES PAYROLL	CUSTOMER		1	4,825	4,281	391	8	52	19	2	1	5	53	14
	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		\$4,825	\$4,281	\$391	\$8	\$52	\$19	\$2	\$1	\$5	\$53	\$14
SUBTOTAL PAYROLL W/O A&G														
	CUSTOMER			3,365,975	2,551,509	346,239	7,305	156,926	56,105	19,206	6,870	58,946	129,517	33,353
	MONTHLY PEAK			2,858,710	1,029,626	231,103	10,766	192,116	104,994	68,152	20,607	512,631	551,833	136,881
	ANNUAL USAGE			56,749	29,736	5,889	0	6,031	0	1,774	1,014	0	12,305	0
	TOTAL			\$6,281,435	\$3,610,871	\$583,230	\$18,071	\$355,073	\$161,099	\$89,133	\$28,491	\$571,577	\$693,655	\$170,233
ADMIN & GENERAL PAYROLL TOTAL														
	CUSTOMER		122	1,407,160	1,066,669	144,746	3,054	65,603	23,455	8,029	2,872	24,643	54,145	13,943
	MONTHLY PEAK		123	1,195,096	430,439	96,613	4,501	80,315	43,893	28,491	8,615	214,308	230,696	57,224
	ANNUAL USAGE		124	23,724	12,431	2,462	0	2,521	0	742	424	0	5,144	0
	TOTAL	C-7.7		\$2,625,980	\$1,509,540	\$243,822	\$7,555	\$148,440	\$67,348	\$37,262	\$11,911	\$238,950	\$289,986	\$71,167
TOTAL PAYROLL														
	CUSTOMER			4,773,135	3,618,178	490,985	10,359	222,529	79,560	27,235	9,742	83,589	183,663	47,298
	MONTHLY PEAK			4,053,805	1,460,065	327,716	15,267	272,432	148,888	96,644	29,222	726,939	782,529	194,104
	ANNUAL USAGE			80,474	42,167	8,351	0	8,552	0	2,516	1,437	0	17,450	0
	TOTAL			\$8,907,414	\$5,120,411	\$827,052	\$25,626	\$503,512	\$228,448	\$126,395	\$40,402	\$810,528	\$983,641	\$241,400

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	33.99 0.339862	66.01 0.660138
C-5.1	PTD PLANT	417,525,463 1.000000	183,700,361 0.439974	233,784,760 0.559929	40,341 0.000097
C-5.3	TRANSMISSION PLANT	64,202,624 1.000000	0 0.000000	64,202,624 1.000000	0 0.000000
C-5.5	DISTRIBUTION PLANT	353,322,839 1.000000	183,700,361 0.519922	169,582,136 0.479964	40,341 0.000114
C-6.1	GENERAL PLANT	32,519,628 1.000000	15,630,513 0.480649	16,762,679 0.515463	126,436 0.003888
C-6.3	TOTAL PLANT	472,323,155 1.000000	209,563,158 0.443686	262,527,145 0.555821	232,852 0.000493
C-7.0	NET PLANT	336,065,684 1.000000	147,803,084 0.439804	188,098,791 0.559708	163,809 0.000487
C-7.1	O&M w/OUT A&G	15,943,008 1.000000	9,850,334 0.617847	5,982,452 0.375240	110,223 0.006914
C-7.3	TRANS O&M	17,288 1.000000	0 0.000000	17,288 1.000000	0 0.000000
C-7.4	DIST OPERATIONS	6,874,219 1.000000	3,597,411 0.523319	3,187,291 0.463659	89,518 0.013022
C-7.5	DIST MAINTENANCE	2,370,154 1.000000	948,176 0.400048	1,421,978 0.599952	0 0.000000
C-7.6	DIST O&M	10,916,188 1.000000	5,410,395 0.495630	5,395,570 0.494272	110,223 0.010097
C-7.7	PAYROLL w/o A&G	6,281,435 1.000000	3,365,975 0.535861	2,858,710 0.455105	56,749 0.009034
C-7.8	OTHER TAXES	8,325,961 1.000000	3,741,121 0.449332	4,576,379 0.549652	8,461 0.001016
C-8.0	RATE BASE w/o IND DIRECT	291,387,485 1.000000	128,260,016 0.440170	162,924,147 0.559132	203,322 0.000698
C-9.0	MAINS & SERVICES	265,042,448 1.000000	106,644,178 0.402366	158,398,270 0.597634	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	1,433,231 1.0000	1,271,636 0.8873	116,141 0.0810	2,451 0.0017	15,391 0.0107	5,503 0.0038	506 0.0004	181 0.0001	1,553 0.0011	15,801 0.0110	4,069 0.0028
CUSTOMER BILLS - SALES	2	1,419,656 1.0000	1,271,636 0.8957	116,141 0.0818	0 0.0000	15,391 0.0108	0 0.0000	506 0.0004	181 0.0001	0 0.0000	15,801 0.0111	0 0.0000
CUSTOMER BILLS - TRANSPORT	3	13,575 1.0000	0 0.0000	0 0.0000	2,451 0.1805	0 0.0000	5,503 0.4053	0 0.0000	0 0.0000	1,553 0.1144	0 0.0000	4,069 0.2997
CUSTOMER BILLS - NO INTER, IRR	4	1,413,180 1.0000	1,271,636 0.8998	116,141 0.0822	2,451 0.0017	15,391 0.0109	5,503 0.0039	506 0.0004	0 0.0000	1,553 0.0011	0 0.0000	0 0.0000
CUSTOMER BILLS - NO TRANS, INTER, IRR	5	1,403,674 1.0000	1,271,636 0.9059	116,141 0.0827	0 0.0000	15,391 0.0110	0 0.0000	506 0.0004	0 0.0000	0 0.0000	0 0.0000	0 0.0000
WINTER PEAK - SALES no transportation	7	20,424,686 1.0000	13,588,987 0.6653	3,007,311 0.1472	0 0.0000	2,499,988 0.1224	0 0.0000	886,860 0.0434	268,159 0.0131	0 0.0000	173,381 0.0085	0 0.0000
WINTER PEAK - SALES & TRANSPORTATION (S&T) (February)	9	27,154,577 1.0000	13,588,987 0.5004	3,007,311 0.1107	140,096 0.0052	2,499,988 0.0921	1,366,279 0.0503	886,860 0.0327	268,159 0.0099	5,135,775 0.1891	173,381 0.0064	87,741 0.0032
WINTER PEAK - TRANSMISSION SALES	11	19,983,146 1.0000	13,588,987 0.6800	3,007,311 0.1505	0 0.0000	2,499,988 0.1251	0 0.0000	886,860 0.0444	0 0.0000	0 0.0000	0 0.0000	0 0.0000
WINTER PEAK - TRANSMISSION	12	26,625,296 1.0000	13,588,987 0.5104	3,007,311 0.1129	140,096 0.0053	2,499,988 0.0939	1,366,279 0.0513	886,860 0.0333	0 0.0000	5,135,775 0.1929	0 0.0000	0 0.0000
NON-COINCIDENT PEAK	13	37,940,627 1.0000	13,588,987 0.3582	3,007,311 0.0793	140,096 0.0037	2,499,988 0.0659	1,366,279 0.0360	886,860 0.0234	268,159 0.0071	6,732,611 0.1775	7,573,562 0.1996	1,876,774 0.0495
NON-COINCIDENT PEAK - SALES	14	27,824,867 1.0000	13,588,987 0.4884	3,007,311 0.1081	0 0.0000	2,499,988 0.0898	0 0.0000	886,860 0.0319	268,159 0.0096	0 0.0000	7,573,562 0.2722	0 0.0000
CCF DELIVERED - TOTAL	15	215,109,330 1.0000	70,755,908 0.3289	14,012,944 0.0651	671,742 0.0031	14,349,976 0.0667	7,041,703 0.0327	4,222,250 0.0196	2,411,826 0.0112	64,981,315 0.3021	29,279,997 0.1361	7,381,668 0.0343
CCF DELIVERED - SALES	16	135,032,902 1.000000	70,755,908 0.523990	14,012,944 0.103774	0 0.000000	14,349,976 0.106270	0 0.000000	4,222,250 0.031268	2,411,826 0.017861	0 0.000000	29,279,997 0.216836	0 0.000000
CCF DELIVERED - TRANSPORT	17	80,076,428 1.0000	0 0.0000	0 0.0000	671,742 0.0084	0 0.0000	7,041,703 0.0879	0 0.0000	0 0.0000	64,981,315 0.8115	0 0.0000	7,381,668 0.0922
CCF DELIVERED - NO INTERR, IRR	18	176,035,839 1.0000	70,755,908 0.4019	14,012,944 0.0796	671,742 0.0038	14,349,976 0.0815	7,041,703 0.0400	4,222,250 0.0240	0 0.0000	64,981,315 0.3691	0 0.0000	0 0.0000
CCF DELIVERED - NO TRANSP, INTER, IRR	19	103,341,078 1.0000	70,755,908 0.6847	14,012,944 0.1356	0 0.0000	14,349,976 0.1389	0 0.0000	4,222,250 0.0409	0 0.0000	0 0.0000	0 0.0000	0 0.0000
SERVICES - TOTAL (380)	25	116,755 1.0000	103,229 0.8842	9,156 0.0784	193 0.0017	1,422 0.0122	508 0.0044	96 0.0008	34 0.0003	293 0.0025	1,450 0.0124	374 0.0032
SERVICES - SALES	26	115,387 1.0000	103,229 0.8946	9,156 0.0793	0 0.0000	1,422 0.0123	0 0.0000	96 0.0008	34 0.0003	0 0.0000	1,450 0.0126	0 0.0000
SERVICES - TRANSPORT	27	1,368 1.0000	0 0.0000	0 0.0000	193 0.1412	0 0.0000	508 0.3715	0 0.0000	0 0.0000	293 0.2143	0 0.0000	374 0.2730
METERS - (381)	28	31,795,312 1.0000	18,978,385 0.5969	4,223,643 0.1328	89,116 0.0028	2,888,917 0.0909	1,032,862 0.0325	384,256 0.0121	137,451 0.0043	1,179,346 0.0371	2,291,293 0.0721	590,043 0.0186

Allocation Ratios		Total Jurisdiction	Residential	Small Commercial		Small Volume		Large Volume			Irrigation	
				Sales	Transportation	Firm	Transportation	Firm	Interruptible	Transportation	Sales	Transportation
Meters - Installations (382)	29	31,795,312 1.0000	18,978,385 0.5969	4,223,643 0.1328	89,116 0.0028	2,888,917 0.0909	1,032,862 0.0325	384,256 0.0121	137,451 0.0043	1,179,346 0.0371	2,291,293 0.0721	590,043 0.0186
House Regulators (383-384)	30	37,108,004 1.000000	22,519,855 0.606873	4,650,098 0.125313	98,114 0.002644	3,159,272 0.085137	1,129,521 0.030439	407,896 0.010992	145,907 0.003932	1,251,901 0.033737	2,978,445 0.080264	766,995 0.020669
Industrial Direct	31	10,842,708 1.0000	0 0.0000	4,650,098 0.4289	98,114 0.0090	3,159,272 0.2914	1,129,521 0.1042	407,896 0.0376	145,907 0.0135	1,251,901 0.1155	0 0.0000	0 0.0000
Meters & House Regulators	32	72,259,376 1.0000	43,131,083 0.5969	9,598,829 0.1328	202,529 0.0028	6,565,476 0.0909	2,347,327 0.0325	873,276 0.0121	312,377 0.0043	2,680,232 0.0371	5,207,289 0.0721	1,340,957 0.0186
Industrial and Commercial	33	14,901,304 1.0000	0.0000 0.0000	3,007,311 0.2018	140,096 0.0094	2,499,988 0.1678	1,366,279 0.0917	886,860 0.0595	268,159 0.0180	6,732,611 0.4518	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	183,700,361 1.000000	140,283,773 0.763655	18,598,967 0.101246	392,426 0.002136	8,299,899 0.045182	2,967,428 0.016154	1,018,525 0.005544	364,334 0.001983	3,126,026 0.017017	6,877,836 0.037441	1,771,148 0.009642
PTD Plant - Demand Internally Generated	71	233,784,760 1.000000	92,867,278 0.397234	20,551,995 0.087910	957,418 0.004095	17,084,944 0.073080	9,337,165 0.039939	6,060,810 0.025925	1,832,601 0.007839	42,235,272 0.180659	34,261,265 0.146550	8,596,013 0.036769
PTD Plant - Commodity Internally Generated	72	40,341 1.000000	21,138 0.523990	4,186 0.103774	0 0.000000	4,287 0.106270	0 0.000000	1,261 0.031268	721 0.017861	0 0.000000	8,747 0.216836	0 0.000000
Trans. Plant - Demand Internally Generated	77	64,202,624 1.000000	32,128,971 0.500431	7,110,303 0.110748	331,234 0.005159	5,910,819 0.092065	3,230,347 0.050315	2,096,838 0.032660	634,019 0.009875	12,142,713 0.189131	409,931 0.006385	207,449 0.003231
Dist. Plant - Customer Internally Generated	82	183,700,361 1.000000	140,283,773 0.763655	18,598,967 0.101246	392,426 0.002136	8,299,899 0.045182	2,967,428 0.016154	1,018,525 0.005544	364,334 0.001983	3,126,026 0.017017	6,877,836 0.037441	1,771,148 0.009642
Dist. Plant - Demand Internally Generated	83	169,582,136 1.000000	60,738,307 0.358165	13,441,692 0.079264	626,183 0.003693	11,174,125 0.065892	6,106,818 0.036011	3,963,973 0.023375	1,198,583 0.007068	30,092,559 0.177451	33,851,334 0.199616	8,388,563 0.049466

ALLOCATION RATIOS		TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
				SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
DIST.PLANT - COMMODITY		40,341	21,138	4,186	0	4,287	0	1,261	721	0	8,747	0
Internally Generated	84	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
GENERAL PLANT - CUSTOMER		15,630,513	11,894,740	1,594,491	33,643	716,854	256,294	87,856	31,427	269,646	592,887	152,677
Internally Generated	88	1.000000	0.760995	0.102011	0.002152	0.045862	0.016397	0.005621	0.002011	0.017251	0.037931	0.009768
GENERAL PLANT - DEMAND		16,762,679	6,426,030	1,429,231	66,581	1,188,124	649,327	421,482	127,443	3,019,937	2,748,411	686,113
Internally Generated	89	1.000000	0.383353	0.085263	0.003972	0.070879	0.038736	0.025144	0.007603	0.180158	0.163960	0.040931
GENERAL PLANT - COMMODITY		126,436	66,251	13,121	0	13,436	0	3,953	2,258	0	27,416	0
Internally Generated	90	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
TOTAL PLANT		472,323,155	264,084,212	44,284,423	1,520,663	28,649,773	13,851,507	7,961,003	2,473,517	50,991,716	46,743,528	11,762,812
Internally Generated	95	1.000000	0.559118	0.093759	0.003220	0.060657	0.029326	0.016855	0.005237	0.107959	0.098965	0.024904
TOTAL PLANT - CUSTOMER		209,563,158	159,970,871	21,235,644	448,058	9,484,586	3,390,984	1,163,733	416,276	3,571,694	7,857,805	2,023,505
Internally Generated	96	1.000000	0.763354	0.101333	0.002138	0.045259	0.016181	0.005553	0.001986	0.017044	0.037496	0.009656
TOTAL PLANT - DEMAND		262,527,145	103,991,329	23,024,615	1,072,605	19,140,442	10,460,524	6,789,989	2,053,083	47,420,022	38,835,231	9,739,306
Internally Generated	97	1.000000	0.396116	0.087704	0.004086	0.072908	0.039845	0.025864	0.007820	0.180629	0.147928	0.037098
TOTAL PLANT - COMMODITY		232,852	122,012	24,164	0	24,745	0	7,281	4,159	0	50,491	0
Internally Generated	98	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
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		9,850,334	7,894,911	940,933	19,853	340,367	121,690	38,473	13,762	118,080	288,081	74,185
Internally Generated	102	1.000000	0.801487	0.095523	0.002015	0.034554	0.012354	0.003906	0.001397	0.011987	0.029246	0.007531
O&M W/OUT A&G - DEMAND		5,982,452	2,215,023	496,491	23,129	412,735	225,565	146,416	44,272	1,077,007	1,074,563	267,251
Internally Generated	103	1.000000	0.370253	0.082991	0.003866	0.068991	0.037705	0.024474	0.007400	0.180028	0.179619	0.044672
O&M W/OUT A&G - COMMODITY		110,223	57,756	11,438	0	11,713	0	3,446	1,969	0	23,900	0
Internally Generated	104	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
TRANS O&M - DEMAND		64,986,046	32,521,020	7,197,065	335,276	5,982,945	3,269,764	2,122,424	641,755	12,290,882	414,934	209,981
Internally Generated	111	1.000000	0.500431	0.110748	0.005159	0.092065	0.050315	0.032660	0.009875	0.189131	0.006385	0.003231
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)		3,597,411	2,661,312	380,492	8,028	186,058	66,520	23,314	8,340	71,554	152,517	39,276
Internally Generated	114	1.000000	0.739786	0.105768	0.002232	0.051720	0.018491	0.006481	0.002318	0.019890	0.042396	0.010918
DIST OPS - DEMAND (LESS SUP/ENG)		3,187,291	1,132,501	255,741	11,914	212,598	116,188	75,418	22,804	572,539	631,178	156,410
Internally Generated	115	1.000000	0.355318	0.080238	0.003738	0.066702	0.036454	0.023662	0.007155	0.179632	0.198029	0.049073
DIST OPS - COMMODITY (LESS SUP/ENG)		89,518	46,907	9,290	0	9,513	0	2,799	1,599	0	19,411	0
Internally Generated	116	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
DIST MAINT - CUSTOMER (LESS SUP/ENG)		948,176	656,050	108,887	2,297	61,474	21,979	7,925	2,835	24,324	49,624	12,779
Internally Generated	117	1.000000	0.691908	0.114838	0.002423	0.064834	0.023180	0.008359	0.002990	0.025654	0.052337	0.013478
DIST MAINT - DEMAND (LESS SUP/ENG)		1,421,978	509,302	112,711	5,251	93,697	51,207	33,239	10,050	252,332	283,850	70,340
Internally Generated	118	1.000000	0.358165	0.079264	0.003693	0.065892	0.036011	0.023375	0.007068	0.177451	0.199616	0.049466
DIST O&M - CUSTOMER		5,410,395	3,955,568	581,145	12,262	292,689	104,644	36,905	13,201	113,269	239,132	61,580
Internally Generated	119	1.000000	0.731105	0.107413	0.002266	0.054098	0.019341	0.006821	0.002440	0.020935	0.044199	0.011382

ALLOCATION RATIOS		TOTAL JURISDICTION	RESIDENTIAL	SMALL COMMERCIAL		SMALL VOLUME		LARGE VOLUME			IRRIGATION	
				SALES	TRANSPORTATION	FIRM	TRANSPORTATION	FIRM	INTERRUPTIBLE	TRANSPORTATION	SALES	TRANSPORTATION
DIST O&M - DEMAND		5,395,570	1,921,329	431,495	20,101	358,704	196,037	127,249	38,476	966,009	1,070,816	265,355
Internally Generated	120	1.000000	0.356094	0.079972	0.003726	0.066481	0.036333	0.023584	0.007131	0.179037	0.198462	0.049180
DIST O&M - COMMODITY		110,223	57,756	11,438	0	11,713	0	3,446	1,969	0	23,900	0
Internally Generated	121	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
PAYROLL - CUSTOMER		3,365,975	2,551,509	346,239	7,305	156,926	56,105	19,206	6,870	58,946	129,517	33,353
Internally Generated	122	1.000000	0.758030	0.102864	0.002170	0.046621	0.016668	0.005706	0.002041	0.017512	0.038478	0.009909
PAYROLL - DEMAND		2,858,710	1,029,626	231,103	10,766	192,116	104,994	68,152	20,607	512,631	551,833	136,881
Internally Generated	123	1.000000	0.360172	0.080842	0.003766	0.067204	0.036728	0.023840	0.007209	0.179323	0.193036	0.047882
PAYROLL - COMMODITY		56,749	29,736	5,889	0	6,031	0	1,774	1,014	0	12,305	0
Internally Generated	124	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
OTHER TAXES - CUSTOMER		3,741,121	2,854,344	379,517	8,008	169,691	60,669	20,817	7,446	63,890	140,546	36,193
Internally Generated	125	1.000000	0.762965	0.101445	0.002140	0.045358	0.016217	0.005564	0.001990	0.017078	0.037568	0.009674
OTHER TAXES - DEMAND		4,576,379	1,804,436	399,773	18,623	332,333	181,624	117,894	35,647	826,324	687,446	172,279
Internally Generated	126	1.000000	0.394293	0.087356	0.004069	0.072619	0.039687	0.025761	0.007789	0.180563	0.150216	0.037645
OTHER TAXES - COMMODITY		8,461	4,433	878	-	899	-	265	151	-	1,835	-
Internally Generated	127	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
RATE BASE - CUSTOMER		128,260,016	97,956,397	12,991,009	274,550	5,790,244	2,071,168	709,836	253,914	2,178,891	4,797,764	1,236,243
Internally Generated	131	1.000000	0.763733	0.101287	0.002141	0.045145	0.016148	0.005534	0.001980	0.016988	0.037407	0.009639
RATE BASE - DEMAND		162,924,147	65,199,853	14,467,128	659,153	12,040,286	6,428,356	4,272,077	1,261,660	29,084,599	23,591,553	5,919,482
Internally Generated	132	1.000000	0.400185	0.088797	0.004046	0.073901	0.039456	0.026221	0.007744	0.178516	0.144801	0.036333
RATE BASE - COMMODITY		203,322	106,517	21,101	0	21,612	0	6,359	3,633	0	44,099	0
Internally Generated	133	1.000000	0.523886	0.103780	0.000000	0.106297	0.000000	0.031277	0.017866	0.000000	0.216894	0.000000
NET PLANT - CUSTOMER		147,803,084	112,826,215	14,977,276	316,011	6,689,360	2,391,619	820,767	293,594	2,519,072	5,542,016	1,427,154
Internally Generated	135	1.000000	0.763355	0.101333	0.002138	0.045259	0.016181	0.005553	0.001986	0.017043	0.037496	0.009656
NET PLANT - DEMAND		188,098,791	74,815,476	16,564,641	771,666	13,770,244	7,525,634	4,884,935	1,477,053	34,001,041	27,409,430	6,878,670
Internally Generated	136	1.000000	0.397746	0.088064	0.004102	0.073208	0.040009	0.025970	0.007853	0.180762	0.145718	0.036569
NET PLANT - COMMODITY		163,809	85,834	16,999	0	17,408	0	5,122	2,926	0	35,520	0
Internally Generated	137	1.000000	0.523990	0.103774	0.000000	0.106270	0.000000	0.031268	0.017861	0.000000	0.216836	0.000000
NET PLANT - TOTAL		336,065,684	187,727,526	31,558,916	1,087,677	20,477,012	9,917,253	5,710,823	1,773,573	36,520,113	32,986,966	8,305,825
Internally Generated	138	1.000000	0.558604	0.093907	0.003237	0.060932	0.029510	0.016993	0.005277	0.108670	0.098156	0.024715

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

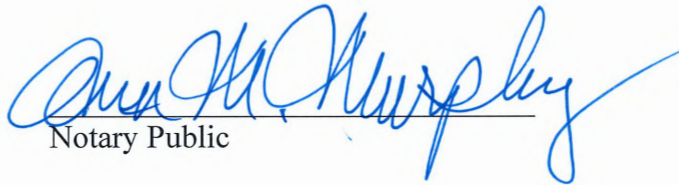
VERIFICATION

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.



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

Subscribed and sworn to before me this 30 day of April, 2025.


Notary Public

My Appointment Expires: 4/28/29



NOTARY PUBLIC - State of Kansas
ANN N. MURPHY
My Appt. Expires 4/28/29

CERTIFICATE OF SERVICE

25-BHCG-298-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 9th day of May, 2025, to the following:

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