

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-17_____

EXH. TLK-3

TARA L. KNOX

REPRESENTING AVISTA CORPORATION

| Sumcost Scenario: Company Base Case UE-17 _____ Load Factor Peak Credit Method AS FILED METHOD | | AVISTA UTILITIES Cost of Service Basic Summary For the Twelve Months Ended December 31, 2016 | | | | | Washington Jurisdiction Electric Utility | | 05/26/17 | | |
|---|---------------------------------|--|-----|-----|-----------------|------------------------|---|-----------------------------------|--------------------------------------|---------------------------------|--------------------------------------|
| | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) |
| Description | | | | | System Total | Residential Sch 1-2 | General Service Sch 11-12 | Large Gen Service Sch 21-22 | Extra Large Gen Service Sch 25 | Pumping Service Sch 31-32 | Street & Area Lights Sch 41-49 |
| 1 | Plant In Service | | | | | | | | | | |
| 1 | Production Plant | | | | 981,834,000 | 439,585,713 | 105,678,243 | 235,099,479 | 176,797,279 | 21,505,142 | 3,168,143 |
| 2 | Transmission Plant | | | | 483,236,000 | 216,353,927 | 52,012,389 | 115,710,529 | 87,015,534 | 10,584,334 | 1,559,287 |
| 3 | Distribution Plant | | | | 1,074,987,000 | 565,647,205 | 137,141,090 | 250,125,388 | 32,779,214 | 30,620,614 | 58,673,490 |
| 4 | Intangible Plant | | | | 189,139,000 | 89,333,380 | 21,396,098 | 44,545,061 | 26,213,072 | 4,453,778 | 3,197,610 |
| 5 | General Plant | | | | 259,007,000 | 138,570,543 | 30,271,104 | 52,082,517 | 27,383,076 | 5,725,011 | 4,974,749 |
| 6 | Total Plant In Service | | | | 2,988,203,000 | 1,449,490,769 | 346,498,923 | 697,562,975 | 350,188,175 | 72,888,878 | 71,573,279 |
| | Accum Depreciation | | | | | | | | | | |
| 7 | Production Plant | | | | (429,255,000) | (192,185,609) | (46,202,224) | (102,784,816) | (77,295,262) | (9,401,986) | (1,385,103) |
| 8 | Transmission Plant | | | | (141,609,000) | (63,401,036) | (15,241,874) | (33,908,178) | (25,499,306) | (3,101,667) | (456,938) |
| 9 | Distribution Plant | | | | (332,685,000) | (178,022,575) | (42,148,806) | (74,310,869) | (9,843,470) | (9,192,978) | (19,166,303) |
| 10 | Intangible Plant | | | | (48,315,000) | (23,216,498) | (5,536,645) | (11,270,923) | (6,161,486) | (1,154,033) | (975,414) |
| 11 | General Plant | | | | (90,139,000) | (48,189,459) | (10,533,574) | (18,147,105) | (9,542,578) | (1,993,675) | (1,732,609) |
| 12 | Total Accumulated Depreciation | | | | (1,042,003,000) | (505,015,178) | (119,663,123) | (240,421,891) | (128,342,102) | (24,844,339) | (23,716,367) |
| 13 | Net Plant | | | | 1,946,200,000 | 944,475,591 | 226,835,800 | 457,141,084 | 221,846,073 | 48,044,539 | 47,856,912 |
| 14 | Accumulated Deferred FIT | | | | (414,196,000) | (202,159,154) | (48,124,366) | (96,057,279) | (47,733,827) | (10,086,350) | (10,035,025) |
| 15 | Miscellaneous Rate Base | | | | 60,161,000 | 28,380,495 | 6,961,336 | 14,557,536 | 7,230,996 | 1,504,519 | 1,526,118 |
| 16 | Total Rate Base | | | | 1,592,165,000 | 770,696,933 | 185,672,771 | 375,641,341 | 181,343,242 | 39,462,708 | 39,348,005 |
| 17 | Revenue From Retail Rates | | | | 492,134,000 | 209,489,000 | 73,766,000 | 126,766,000 | 64,348,000 | 10,894,000 | 6,871,000 |
| 18 | Other Operating Revenues | | | | 48,595,000 | 22,053,916 | 5,305,928 | 11,610,409 | 8,184,280 | 1,089,289 | 351,179 |
| 19 | Total Revenues | | | | 540,729,000 | 231,542,916 | 79,071,928 | 138,376,409 | 72,532,280 | 11,983,289 | 7,222,179 |
| | Operating Expenses | | | | | | | | | | |
| 20 | Production Expenses | | | | 185,799,000 | 83,185,738 | 19,998,199 | 44,489,443 | 33,456,529 | 4,069,562 | 599,529 |
| 21 | Transmission Expenses | | | | 20,874,000 | 9,345,686 | 2,246,742 | 4,998,265 | 3,758,748 | 457,204 | 67,355 |
| 22 | Distribution Expenses | | | | 21,602,000 | 11,730,048 | 3,092,620 | 4,674,953 | 780,542 | 635,055 | 688,783 |
| 23 | Customer Accounting Expenses | | | | 13,294,000 | 9,841,590 | 1,756,976 | 939,979 | 525,518 | 171,762 | 58,176 |
| 24 | Customer Information Expenses | | | | 1,430,000 | 1,220,358 | 181,930 | 11,066 | 122 | 14,146 | 2,378 |
| 25 | Sales Expenses | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Admin & General Expenses | | | | 50,828,000 | 26,633,363 | 6,039,161 | 10,407,621 | 5,937,041 | 1,129,825 | 680,988 |
| 27 | Total O&M Expenses | | | | 293,827,000 | 141,956,783 | 33,315,628 | 65,521,327 | 44,458,499 | 6,477,553 | 2,097,210 |
| 28 | Taxes Other Than Income Taxes | | | | 44,352,000 | 20,052,896 | 5,768,402 | 10,923,669 | 5,810,122 | 1,028,964 | 767,948 |
| 29 | Other Income Related Items | | | | (100,000) | (52,148) | (12,638) | (23,308) | (3,947) | (2,809) | (5,150) |
| | Depreciation Expense | | | | | | | | | | |
| 30 | Production Plant Depreciation | | | | 21,376,000 | 9,570,441 | 2,300,774 | 5,118,469 | 3,849,142 | 468,199 | 68,975 |
| 31 | Transmission Plant Depreciation | | | | 8,430,000 | 3,774,271 | 907,351 | 2,018,558 | 1,517,977 | 184,643 | 27,202 |
| 32 | Distribution Plant Depreciation | | | | 29,905,000 | 15,613,420 | 3,799,182 | 6,891,322 | 930,995 | 845,375 | 1,824,706 |
| 33 | General Plant Depreciation | | | | 31,357,000 | 15,961,204 | 3,653,860 | 6,843,094 | 3,473,618 | 732,677 | 692,547 |
| 34 | Amortization Expense | | | | 1,953,000 | 887,904 | 213,287 | 465,634 | 328,445 | 43,715 | 14,015 |
| 35 | Total Depreciation Expense | | | | 93,021,000 | 45,807,239 | 10,874,453 | 21,337,077 | 10,100,177 | 2,274,608 | 2,627,445 |
| 36 | Income Tax | | | | 24,082,000 | 787,338 | 8,873,127 | 11,156,823 | 2,624,479 | 406,779 | 233,454 |
| 37 | Total Operating Expenses | | | | 455,182,000 | 208,552,107 | 58,818,972 | 108,915,588 | 62,989,330 | 10,185,095 | 5,720,907 |
| 38 | Net Income | | | | 85,547,000 | 22,990,809 | 20,252,956 | 29,460,820 | 9,542,949 | 1,798,194 | 1,501,272 |
| 39 | Rate of Return | | | | 5.37% | 2.98% | 10.91% | 7.84% | 5.26% | 4.56% | 3.82% |
| 40 | Return Ratio | | | | 1.00 | 0.56 | 2.03 | 1.46 | 0.98 | 0.85 | 0.71 |
| 41 | Interest Expense | | | | 44,740,000 | 21,656,663 | 5,217,424 | 10,555,560 | 5,095,764 | 1,108,906 | 1,105,683 |
| 42 | Revenue Related Expenses | | | | 24,122,000 | 10,268,125 | 3,615,648 | 6,213,449 | 3,154,024 | 533,971 | 336,783 |

| Sumcost Scenario: Company Base Case UE-17 _____ Load Factor Peak Credit Method AS FILED METHOD | | AVISTA UTILITIES Revenue to Cost by Functional Component Summary For the Twelve Months Ended December 31, 2016 | | | | | | Washington Jurisdiction Electric Utility | | 05/26/17 | |
|---|---|--|-----|-----|-----------------|-----------------------------------|---------------------------------|---|--------------------------------------|---------------------------------|--------------------------------------|
| | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) |
| Description | | | | | System Total | Residential Service Sch 1-2 | General Service Sch 11-12 | Large Gen Service Sch 21-22 | Extra Large Gen Service Sch 25 | Pumping Service Sch 31-32 | Street & Area Lights Sch 41-49 |
| Functional Cost Components at Current Return by Schedule | | | | | | | | | | | |
| 1 | Production | | | | 231,432,419 | 95,025,826 | 29,486,476 | 59,882,821 | 41,414,351 | 4,917,174 | 705,773 |
| 2 | Transmission | | | | 47,469,954 | 16,088,319 | 7,860,834 | 14,051,928 | 8,391,937 | 948,414 | 128,522 |
| 3 | Distribution | | | | 115,909,500 | 53,141,716 | 22,168,949 | 29,839,351 | 3,393,718 | 2,882,593 | 4,483,173 |
| 4 | Common | | | | 97,322,126 | 45,233,139 | 14,249,742 | 22,991,901 | 11,147,994 | 2,145,819 | 1,553,532 |
| 5 | Total Current Rate Revenue | | | | 492,134,000 | 209,489,000 | 73,766,000 | 126,766,000 | 64,348,000 | 10,894,000 | 6,871,000 |
| Expressed as \$/kWh | | | | | | | | | | | |
| 6 | Production | | | | \$0.04090 | \$0.04023 | \$0.04731 | \$0.04249 | \$0.03740 | \$0.03683 | \$0.03052 |
| 7 | Transmission | | | | \$0.00839 | \$0.00681 | \$0.01261 | \$0.00997 | \$0.00758 | \$0.00710 | \$0.00556 |
| 8 | Distribution | | | | \$0.02048 | \$0.02250 | \$0.03557 | \$0.02117 | \$0.00306 | \$0.02159 | \$0.19390 |
| 9 | Common | | | | \$0.01720 | \$0.01915 | \$0.02286 | \$0.01631 | \$0.01007 | \$0.01607 | \$0.06719 |
| 10 | Total Current Melded Rates | | | | \$0.08697 | \$0.08870 | \$0.11836 | \$0.08994 | \$0.05811 | \$0.08161 | \$0.29717 |
| Functional Cost Components at Uniform Current Return | | | | | | | | | | | |
| 11 | Production | | | | 230,853,777 | 103,357,616 | 24,847,603 | 55,277,779 | 41,569,471 | 5,056,398 | 744,910 |
| 12 | Transmission | | | | 47,122,071 | 21,097,445 | 5,071,914 | 11,283,348 | 8,485,196 | 1,032,116 | 152,052 |
| 13 | Distribution | | | | 116,435,427 | 65,360,060 | 15,197,463 | 24,038,292 | 3,427,582 | 3,115,725 | 5,296,306 |
| 14 | Common | | | | 97,722,725 | 50,471,868 | 11,465,227 | 20,653,458 | 11,201,209 | 2,228,407 | 1,702,556 |
| 15 | Total Uniform Current Cost | | | | 492,134,000 | 240,286,989 | 56,582,207 | 111,252,877 | 64,683,457 | 11,432,646 | 7,895,824 |
| Expressed as \$/kWh | | | | | | | | | | | |
| 16 | Production | | | | \$0.04080 | \$0.04376 | \$0.03987 | \$0.03922 | \$0.03754 | \$0.03788 | \$0.03222 |
| 17 | Transmission | | | | \$0.00833 | \$0.00893 | \$0.00814 | \$0.00801 | \$0.00766 | \$0.00773 | \$0.00658 |
| 18 | Distribution | | | | \$0.02058 | \$0.02767 | \$0.02438 | \$0.01705 | \$0.00310 | \$0.02334 | \$0.22907 |
| 19 | Common | | | | \$0.01727 | \$0.02137 | \$0.01840 | \$0.01465 | \$0.01011 | \$0.01669 | \$0.07364 |
| 20 | Total Current Uniform Melded Rates | | | | \$0.08697 | \$0.10174 | \$0.09079 | \$0.07893 | \$0.05841 | \$0.08564 | \$0.34150 |
| 21 | Revenue to Cost Ratio at Current Rates | | | | 1.00 | 0.87 | 1.30 | 1.14 | 0.99 | 0.95 | 0.87 |
| Functional Cost Components at Proposed Return by Schedule | | | | | | | | | | | |
| 22 | Production | | | | 249,747,851 | 102,579,806 | 31,470,374 | 64,569,460 | 45,122,111 | 5,267,700 | 738,400 |
| 23 | Transmission | | | | 58,502,093 | 20,639,126 | 9,055,803 | 16,874,543 | 10,624,809 | 1,159,608 | 148,205 |
| 24 | Distribution | | | | 137,986,508 | 64,238,969 | 25,155,451 | 35,753,537 | 4,204,418 | 3,470,765 | 5,163,368 |
| 25 | Common | | | | 107,253,547 | 49,986,100 | 15,441,372 | 25,373,460 | 12,420,662 | 2,353,927 | 1,678,027 |
| 26 | Total Proposed Rate Revenue | | | | 553,490,000 | 237,444,000 | 81,123,000 | 142,571,000 | 72,372,000 | 12,252,000 | 7,728,000 |
| Expressed as \$/kWh | | | | | | | | | | | |
| 27 | Production | | | | \$0.04414 | \$0.04343 | \$0.05049 | \$0.04581 | \$0.04075 | \$0.03946 | \$0.03194 |
| 28 | Transmission | | | | \$0.01034 | \$0.00874 | \$0.01453 | \$0.01197 | \$0.00959 | \$0.00869 | \$0.00641 |
| 29 | Distribution | | | | \$0.02439 | \$0.02720 | \$0.04036 | \$0.02537 | \$0.00380 | \$0.02600 | \$0.22332 |
| 30 | Common | | | | \$0.01895 | \$0.02116 | \$0.02478 | \$0.01800 | \$0.01122 | \$0.01763 | \$0.07258 |
| 31 | Total Proposed Melded Rates | | | | \$0.09781 | \$0.10053 | \$0.13016 | \$0.10115 | \$0.06535 | \$0.09178 | \$0.33424 |
| Functional Cost Components at Uniform Requested Return | | | | | | | | | | | |
| 32 | Production | | | | 248,779,881 | 111,383,474 | 26,777,053 | 59,570,172 | 44,797,396 | 5,449,034 | 802,753 |
| 33 | Transmission | | | | 57,920,144 | 25,931,948 | 6,234,149 | 13,868,939 | 10,429,588 | 1,268,627 | 186,894 |
| 34 | Distribution | | | | 139,115,626 | 77,149,308 | 18,102,139 | 29,455,840 | 4,133,532 | 3,774,408 | 6,500,399 |
| 35 | Common | | | | 107,674,349 | 55,521,528 | 12,624,174 | 22,834,819 | 12,309,266 | 2,461,493 | 1,923,067 |
| 36 | Total Uniform Cost | | | | 553,490,000 | 269,986,257 | 63,737,515 | 125,729,770 | 71,669,781 | 12,953,562 | 9,413,114 |
| Expressed as \$/kWh | | | | | | | | | | | |
| 37 | Production | | | | \$0.04396 | \$0.04716 | \$0.04296 | \$0.04226 | \$0.04045 | \$0.04082 | \$0.03472 |
| 38 | Transmission | | | | \$0.01024 | \$0.01098 | \$0.01000 | \$0.00984 | \$0.00942 | \$0.00950 | \$0.00808 |
| 39 | Distribution | | | | \$0.02458 | \$0.03266 | \$0.02905 | \$0.02090 | \$0.00373 | \$0.02827 | \$0.28114 |
| 40 | Common | | | | \$0.01903 | \$0.02351 | \$0.02026 | \$0.01620 | \$0.01112 | \$0.01844 | \$0.08317 |
| 41 | Total Uniform Melded Rates | | | | \$0.09781 | \$0.11431 | \$0.10227 | \$0.08920 | \$0.06472 | \$0.09703 | \$0.40712 |
| 42 | Revenue to Cost Ratio at Proposed Rates | | | | 1.00 | 0.88 | 1.27 | 1.13 | 1.01 | 0.95 | 0.82 |
| 43 | Current Revenue to Proposed Cost Ratio | | | | 0.89 | 0.78 | 1.16 | 1.01 | 0.90 | 0.84 | 0.73 |
| 44 | Target Revenue Increase | | | | 61,356,000 | 60,496,000 | (10,028,000) | (1,036,000) | 7,322,000 | 2,060,000 | 2,542,000 |

Sumcost
 Scenario: Company Base Case UE-17 _____
 Load Factor Peak Credit Method
 AS FILED METHOD

AVISTA UTILITIES
 Revenue to Cost By Classification Summary
 For the Twelve Months Ended December 31, 2016

Washington Jurisdiction
 Electric Utility

05/26/17

| | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) |
|--|-----|------------|-----|-----|-----------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------|--------------------------------------|
| Description | | | | | System Total | Residential Service Sch 1-2 | General Service Sch 11-12 | Large Gen Service Sch 21-22 | Extra Large Gen Service Sch 25 | Pumping Service Sch 31-32 | Street & Area Lights Sch 41-49 |
| Cost Classifications at Current Return by Schedule | | | | | | | | | | | |
| 1 Energy | | | | | 210,032,013 | 78,141,432 | 28,745,391 | 57,797,743 | 39,788,636 | 4,762,204 | 796,607 |
| 2 Demand | | | | | 237,962,878 | 100,000,974 | 37,640,313 | 68,177,118 | 24,374,195 | 5,561,638 | 2,208,640 |
| 3 Customer | | | | | 44,139,109 | 31,346,594 | 7,380,296 | 791,139 | 185,169 | 570,158 | 3,865,753 |
| 4 Total Current Rate Revenue | | | | | 492,134,000 | 209,489,000 | 73,766,000 | 126,766,000 | 64,348,000 | 10,894,000 | 6,871,000 |
| Expressed as Unit Cost | | | | | | | | | | | |
| 5 Energy | | \$/kWh | | | \$0.03712 | \$0.03308 | \$0.04612 | \$0.04101 | \$0.03593 | \$0.03567 | \$0.03445 |
| 6 Demand | | \$/kW/mo | | | \$19.72 | \$18.47 | \$27.12 | \$22.74 | \$13.12 | \$16.43 | \$32.07 |
| 7 Customer | | \$/Cust/mo | | | \$14.96 | \$12.45 | \$19.66 | \$34.64 | \$734.80 | \$19.53 | \$787.64 |
| Cost Classifications at Uniform Current Return | | | | | | | | | | | |
| 8 Energy | | | | | 208,361,444 | 87,428,016 | 23,070,113 | 52,080,726 | 39,985,244 | 4,941,487 | 855,858 |
| 9 Demand | | | | | 237,354,206 | 118,584,942 | 27,355,716 | 58,446,004 | 24,512,697 | 5,903,697 | 2,551,150 |
| 10 Customer | | | | | 46,418,350 | 34,274,032 | 6,156,378 | 726,146 | 185,517 | 587,461 | 4,488,817 |
| 11 Total Uniform Current Cost | | | | | 492,134,000 | 240,286,989 | 56,582,207 | 111,252,877 | 64,683,457 | 11,432,646 | 7,895,824 |
| Expressed as Unit Cost | | | | | | | | | | | |
| 12 Energy | | \$/kWh | | | \$0.03682 | \$0.03702 | \$0.03702 | \$0.03695 | \$0.03611 | \$0.03702 | \$0.03702 |
| 13 Demand | | \$/kW/mo | | | \$19.67 | \$21.90 | \$19.71 | \$19.49 | \$13.19 | \$17.44 | \$37.04 |
| 14 Customer | | \$/Cust/mo | | | \$15.73 | \$13.61 | \$16.40 | \$31.80 | \$736.18 | \$20.12 | \$914.59 |
| 15 Revenue to Cost Ratio at Current Rates | | | | | 1.00 | 0.87 | 1.30 | 1.14 | 0.99 | 0.95 | 0.87 |
| Cost Classifications at Proposed Return by Schedule | | | | | | | | | | | |
| 16 Energy | | | | | 231,912,337 | 86,567,368 | 31,174,188 | 63,619,813 | 44,490,959 | 5,213,945 | 846,064 |
| 17 Demand | | | | | 273,621,304 | 116,875,427 | 42,044,995 | 78,093,893 | 27,687,584 | 6,424,325 | 2,495,081 |
| 18 Customer | | | | | 47,956,359 | 34,001,205 | 7,903,817 | 857,294 | 193,457 | 613,730 | 4,386,855 |
| 19 Total Proposed Rate Revenue | | | | | 553,490,000 | 237,444,000 | 81,123,000 | 142,571,000 | 72,372,000 | 12,252,000 | 7,728,000 |
| Expressed as Unit Cost | | | | | | | | | | | |
| 20 Energy | | \$/kWh | | | \$0.04098 | \$0.03665 | \$0.05002 | \$0.04514 | \$0.04018 | \$0.03906 | \$0.03659 |
| 21 Demand | | \$/kW/mo | | | \$22.68 | \$21.59 | \$30.29 | \$26.05 | \$14.90 | \$18.98 | \$36.22 |
| 22 Customer | | \$/Cust/mo | | | \$16.25 | \$13.50 | \$21.05 | \$37.54 | \$767.69 | \$21.02 | \$893.82 |
| Cost Classifications at Uniform Requested Return | | | | | | | | | | | |
| 23 Energy | | | | | 229,695,892 | 96,379,905 | 25,432,297 | 57,413,351 | 44,079,395 | 5,447,454 | 943,490 |
| 24 Demand | | | | | 273,007,044 | 136,511,913 | 31,639,684 | 67,529,681 | 27,397,657 | 6,869,842 | 3,058,267 |
| 25 Customer | | | | | 50,787,064 | 37,094,440 | 6,665,533 | 786,738 | 192,730 | 636,266 | 5,411,357 |
| 26 Total Uniform Cost | | | | | 553,490,000 | 269,986,257 | 63,737,515 | 125,729,770 | 71,669,781 | 12,953,562 | 9,413,114 |
| Expressed as Unit Cost | | | | | | | | | | | |
| 27 Energy | | \$/kWh | | | \$0.04059 | \$0.04081 | \$0.04081 | \$0.04073 | \$0.03980 | \$0.04081 | \$0.04081 |
| 28 Demand | | \$/kW/mo | | | \$22.63 | \$25.21 | \$22.80 | \$22.52 | \$14.74 | \$20.30 | \$44.40 |
| 29 Customer | | \$/Cust/mo | | | \$17.21 | \$14.73 | \$17.75 | \$34.45 | \$764.80 | \$21.80 | \$1,102.56 |
| 30 Revenue to Cost Ratio at Proposed Rates | | | | | 1.00 | 0.88 | 1.27 | 1.13 | 1.01 | 0.95 | 0.82 |
| 31 Current Revenue to Proposed Cost Ratio | | | | | 0.89 | 0.78 | 1.16 | 1.01 | 0.90 | 0.84 | 0.73 |

Sumcost AVISTA UTILITIES Washington Jurisdiction
 Scenario: Company Base Case UE-17 _____ Customer Cost Analysis Electric Utility 05/26/17
 Load Factor Peak Credit Method For the Twelve Months Ended December 31, 2016
 AS FILED METHOD

| | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) |
|---|--|-----|-----|-----|-----------------|-----------------------------------|---------------------------------|-----------------------------------|--------------------------------------|---------------------------------|--------------------------------------|
| Description | | | | | System Total | Residential Service Sch 1-2 | General Service Sch 11-12 | Large Gen Service Sch 21-22 | Extra Large Gen Service Sch 25 | Pumping Service Sch 31-32 | Street & Area Lights Sch 41-49 |
| Meter, Services, Meter Reading & Billing Costs by Schedule at Requested Rate of Return | | | | | | | | | | | |
| Rate Base | | | | | | | | | | | |
| 1 | Services | | | | 101,101,000 | 86,444,148 | 12,886,999 | 767,791 | 0 | 1,002,062 | 0 |
| 2 | Services Accum. Depr. | | | | (42,303,000) | (36,170,234) | (5,392,219) | (321,262) | 0 | (419,286) | 0 |
| 3 | Total Services | | | | 58,798,000 | 50,273,914 | 7,494,780 | 446,529 | 0 | 582,776 | 0 |
| 4 | Meters | | | | 27,615,000 | 18,925,506 | 6,263,494 | 1,542,792 | 38,576 | 844,631 | 0 |
| 5 | Meters Accum. Depr. | | | | (7,686,000) | (5,267,479) | (1,743,300) | (429,401) | (10,737) | (235,084) | 0 |
| 6 | Total Meters | | | | 19,929,000 | 13,658,027 | 4,520,195 | 1,113,392 | 27,839 | 609,548 | 0 |
| 7 | Total Rate Base | | | | 78,727,000 | 63,931,941 | 12,014,975 | 1,559,921 | 27,839 | 1,192,324 | 0 |
| 8 | Return on Rate Base @ 7.64% | | | | 6,109,215 | 4,961,119 | 932,362 | 121,050 | 2,160 | 92,524 | 0 |
| 9 | Tax Benefit of Interest | | | | (774,283) | (628,773) | (118,168) | (15,342) | (274) | (11,727) | 0 |
| 10 | Revenue Conversion Factor | | | | 0.619413 | 0.619413 | 0.619413 | 0.619413 | 0.619413 | 0.619413 | 0.619413 |
| 11 | Rate Base Revenue Requirement | | | | 8,612,884 | 6,994,276 | 1,314,461 | 170,658 | 3,046 | 130,442 | 0 |
| Expenses | | | | | | | | | | | |
| 12 | Services Depr Exp | | | | 2,735,000 | 2,338,501 | 348,621 | 20,770 | 0 | 27,108 | 0 |
| 13 | Meters Depr Exp | | | | 936,000 | 641,473 | 212,299 | 52,292 | 1,308 | 28,628 | 0 |
| 14 | Services Operations Exp | | | | 457,000 | 390,748 | 58,252 | 3,471 | 0 | 4,530 | 0 |
| 15 | Meters Operating Exp | | | | 1,458,000 | 999,217 | 330,696 | 81,455 | 2,037 | 44,594 | 0 |
| 16 | Meters Maintenance Exp | | | | 16,000 | 10,965 | 3,629 | 894 | 22 | 489 | 0 |
| 17 | Meter Reading | | | | 3,034,000 | 2,524,300 | 376,320 | 22,890 | 81,229 | 29,262 | 0 |
| 18 | Billing | | | | 6,504,000 | 5,547,687 | 827,043 | 50,305 | 3,844 | 64,309 | 10,812 |
| 19 | Total Expenses | | | | 15,140,000 | 12,452,891 | 2,156,860 | 232,078 | 88,439 | 198,920 | 10,812 |
| 20 | Revenue Conversion Factor | | | | 0.952943 | 0.952943 | 0.952943 | 0.952943 | 0.952943 | 0.952943 | 0.952943 |
| 21 | Expense Revenue Requirement | | | | 15,887,624 | 13,067,823 | 2,263,368 | 243,538 | 92,806 | 208,743 | 11,346 |
| 22 | Total Meter, Service, Meter Reading, and Billing Cost | | | | 24,500,508 | 20,062,100 | 3,577,829 | 414,196 | 95,852 | 339,186 | 11,346 |
| 23 | Total Customer Bills | | | | 2,950,996 | 2,518,371 | 375,436 | 22,836 | 252 | 29,193 | 4,908 |
| 24 | Average Unit Cost per Month | | | | \$8.30 | \$7.97 | \$9.53 | \$18.14 | \$380.37 | \$11.62 | \$2.31 |
| Distribution Fixed Costs per Customer | | | | | | | | | | | |
| 25 | Total Customer Related Cost | | | | 50,787,064 | 37,094,440 | 6,665,533 | 786,738 | 192,730 | 636,266 | 5,411,357 |
| 26 | Customer Related Unit Cost per Month | | | | \$17.21 | \$14.73 | \$17.75 | \$34.45 | \$764.80 | \$21.80 | \$1,102.56 |
| 27 | Total Distribution Demand Related Cost | | | | 134,305,355 | 67,953,230 | 17,420,055 | 36,730,483 | 5,140,288 | 4,248,272 | 2,813,027 |
| 28 | Dist Demand Related Unit Cost per Month | | | | \$45.51 | \$26.98 | \$46.40 | \$1,608.45 | \$20,397.97 | \$145.52 | \$573.15 |
| 29 | Total Distribution Unit Cost per Month | | | | \$62.72 | \$41.71 | \$64.15 | \$1,642.90 | \$21,162.77 | \$167.32 | \$1,675.71 |