

ELECTRIC COST OF SERVICE SUMMARY
ADJUSTED TEST YEAR TWELVE MONTHS ENDED JUNE 2013 @ PROFORMA REVENUE REQUIREMENT

Line No.	Description	Total Company	Sch. 1 (Residential)	Sch. 11-12 (General)	Sch. 21-22 (Large General)	Sch. 25 (Extra Large General)	Sch. 26 (Ultra Large General)	Sch. 31-32 (Pumping)	Sch. 41-49 (Street & Area Lights)
(a)	(b)	(c)	(d)	(e)	(g)	(g)	(h)	(k)	
1	Rate Base								
2	Plant in Service	\$ 2,517,132,000	\$ 1,260,414,406	\$ 283,668,544	\$ 592,057,778	\$ 170,332,351	\$ 96,966,112	\$ 61,234,271	\$ 52,458,537
3	Accumulated Reserve	\$ (947,316,000)	\$ (470,007,117)	\$ (105,294,719)	\$ (221,979,780)	\$ (66,733,232)	\$ (39,223,547)	\$ (22,807,164)	\$ (21,270,441)
4	Other Ratebase Items	\$ (200,215,000)	\$ (100,862,292)	\$ (22,578,737)	\$ (46,670,095)	\$ (13,473,578)	\$ (7,699,611)	\$ (4,844,089)	\$ (4,086,599)
5	TOTAL RATE BASE	\$ 1,369,601,000	\$ 689,544,998	\$ 155,795,088	\$ 323,407,903	\$ 90,125,541	\$ 50,042,954	\$ 33,583,018	\$ 27,101,497
6	% of Total Rate Base		50.35%	11.38%	23.61%	6.58%	3.65%	2.45%	1.98%
7									
8	Revenue at Current Rates								
9	Firm Sales	\$ 480,926,000	\$ 207,184,000	\$ 66,064,000	\$ 127,734,000	\$ 37,739,000	\$ 24,523,000	\$ 10,811,000	\$ 6,871,000
10	Non-Firm Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Other Operating Revenue	\$ 58,007,000	\$ 26,722,795	\$ 6,214,736	\$ 14,526,274	\$ 5,155,670	\$ 3,481,086	\$ 1,426,178	\$ 480,261
12	TOTAL REVENUE - Current	\$ 538,933,000	\$ 233,906,795	\$ 72,278,736	\$ 142,260,274	\$ 42,894,670	\$ 28,004,086	\$ 12,237,178	\$ 7,351,261
13	% of Total Revenue		43.40%	13.41%	26.40%	7.96%	5.20%	2.27%	1.36%
14									
15	Expenses at Current Rates								
16	Operation and Maintenance	\$ 295,169,000	\$ 144,765,880	\$ 33,099,252	\$ 68,172,454	\$ 23,481,779	\$ 15,552,104	\$ 7,069,351	\$ 3,028,180
17	Depreciation Expense	\$ 79,491,000	\$ 41,733,008	\$ 9,168,284	\$ 17,549,147	\$ 4,893,186	\$ 2,678,309	\$ 1,886,846	\$ 1,582,221
18	Taxes Other Than Income	\$ 39,659,000	\$ 18,005,428	\$ 4,865,180	\$ 10,148,272	\$ 3,121,100	\$ 1,987,753	\$ 934,929	\$ 596,340
19	Income Taxes	\$ 30,636,000	\$ 3,675,463	\$ 7,351,384	\$ 13,213,112	\$ 3,143,216	\$ 2,258,699	\$ 501,148	\$ 492,977
20	TOTAL EXPENSES - Current	\$ 444,955,000	\$ 208,179,779	\$ 54,484,100	\$ 109,082,985	\$ 34,639,281	\$ 22,476,864	\$ 10,392,273	\$ 5,699,717
21	% of Total Expenses		46.79%	12.24%	24.52%	7.78%	5.05%	2.34%	1.28%
22									
23	OPERATING INCOME - Current	\$ 93,978,000	\$ 25,727,016	\$ 17,794,636	\$ 33,177,288	\$ 8,255,389	\$ 5,527,222	\$ 1,844,905	\$ 1,651,544
24	Current Rate of Return	6.86%	3.73%	11.42%	10.26%	9.16%	11.04%	5.49%	6.09%
25	% of Total NOI		27.38%	18.93%	35.30%	8.78%	5.88%	1.96%	1.76%
26									
27	Calculation of Rate Schedule Revenue Requirement at Equal Rates of Return								
28	Required Return		6.49%	6.49%	6.49%	6.49%	6.49%	6.49%	6.49%
29	Required Operating Income	\$ 88,867,000	\$ 44,741,348	\$ 10,108,814	\$ 20,984,425	\$ 5,847,825	\$ 3,247,053	\$ 2,179,045	\$ 1,758,489
30	Operating Income Deficiency / (Surplus)	\$ (5,111,000)	\$ 19,014,332	\$ (7,685,822)	\$ (12,192,863)	\$ (2,407,564)	\$ (2,280,169)	\$ 334,140	\$ 106,945
31	Revenue Conversion Factor	0.620945							
32	Revenue Deficiency / (Surplus)	\$ (8,231,000)	\$ 18,525,012	\$ (8,396,536)	\$ (13,477,192)	\$ (2,718,745)	\$ (2,501,785)	\$ 280,838	\$ 57,408
33									
34	Revenue Requirement	\$ 530,702,000	\$ 252,431,808	\$ 63,882,201	\$ 128,783,081	\$ 40,175,925	\$ 25,502,302	\$ 12,518,016	\$ 7,408,668
35	Revenues Other Than Rate Sch. Rev.	\$ 58,007,000	\$ 26,722,795	\$ 6,214,736	\$ 14,526,274	\$ 5,155,670	\$ 3,481,086	\$ 1,426,178	\$ 480,261
36	Rate Schedule Revenue Requirement	\$ 472,695,000	\$ 225,709,012	\$ 57,667,464	\$ 114,256,808	\$ 35,020,255	\$ 22,021,215	\$ 11,091,838	\$ 6,928,408
37	Deficiency / (Surplus) as % of Firm Sales	-1.71%	8.94%	-12.71%	-10.55%	-7.20%	-10.20%	2.60%	0.84%
38									
39	Expense at Required Return								
40	Operation and Maintenance	\$ 295,116,000	\$ 144,743,047	\$ 33,091,972	\$ 68,158,377	\$ 23,477,620	\$ 15,549,401	\$ 7,068,159	\$ 3,027,423
41	Depreciation Expense	\$ 79,491,000	\$ 41,733,008	\$ 9,168,284	\$ 17,549,147	\$ 4,893,186	\$ 2,678,309	\$ 1,886,846	\$ 1,582,221
42	Taxes Other Than Income	\$ 39,342,000	\$ 17,868,864	\$ 4,821,634	\$ 10,064,076	\$ 3,096,224	\$ 1,971,588	\$ 927,803	\$ 591,811
43	Income Taxes	\$ 27,886,000	\$ 3,345,540	\$ 6,691,497	\$ 12,027,055	\$ 2,861,070	\$ 2,055,950	\$ 456,163	\$ 448,725
44	TOTAL EXPENSES - Required	\$ 441,835,000	\$ 207,690,460	\$ 53,773,386	\$ 107,798,656	\$ 34,328,100	\$ 22,255,248	\$ 10,338,971	\$ 5,650,179
45									
46	Rate Schedule Revenue as Proposed	\$ 472,695,000	\$ 207,184,000	\$ 62,761,011	\$ 124,993,399	\$ 36,874,966	\$ 23,199,624	\$ 10,811,000	\$ 6,871,000
47	Other Revenue	\$ 58,007,000	\$ 26,722,795	\$ 6,214,736	\$ 14,526,274	\$ 5,155,670	\$ 3,481,086	\$ 1,426,178	\$ 480,261
48	Revenue as Proposed	\$ 530,702,000	\$ 233,906,795	\$ 68,975,747	\$ 139,519,673	\$ 42,030,636	\$ 26,680,710	\$ 12,237,178	\$ 7,351,261
49	Proposed Revenue Increase	\$ (8,231,000)	\$ -	\$ (3,302,989)	\$ (2,740,601)	\$ (864,034)	\$ (1,323,376)	\$ -	\$ -
50	Proposed Revenue - Revenue Deficiency / (Surplus)	\$ (0)	\$ 18,525,012	\$ (5,093,547)	\$ (10,736,591)	\$ (1,854,712)	\$ (1,178,408)	\$ 280,838	\$ 57,408
51	Proposed Uniform Revenue - Revenue Deficiency	\$ (8,231,000)	\$ (3,545,933)	\$ (1,130,679)	\$ (2,186,155)	\$ (645,899)	\$ (419,709)	\$ (185,029)	\$ (117,596)
52									
53	Current Revenue to Cost Ratio	1.02	0.92	1.15	1.12	1.08	1.11	0.97	0.99
54	Parity Ratio	1.00	0.90	1.13	1.10	1.06	1.09	0.96	0.97
55	Proposed Revenue to Cost Ratio	1.00	0.93	1.08	1.08	1.05	1.05	0.98	0.99

AVISTA
ELECTRIC COST OF SERVICE SUMMARY
Adjusted Test Year Twelve Months ended June 2013 @ Proforma Rev Requirement
Functional Rate Base

Line No.		Total Company	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 26	Sch 31-32	Sch 41-49
	(a)	(b)	(c)	(d)	(e)	(g)	(g)	(h)	(k)
1	Production								
2	Demand	\$ 134,227,718	\$ 70,581,881	\$ 17,403,605	\$ 32,854,831	\$ 7,259,574	\$ 1,180,799	\$ 3,841,203	\$ 1,105,826
3	Energy	\$ 302,569,282	\$ 127,730,430	\$ 30,268,122	\$ 77,353,266	\$ 32,574,051	\$ 26,101,746	\$ 7,148,894	\$ 1,392,772
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Sub-total	\$ 436,797,000	\$ 198,312,312	\$ 47,671,727	\$ 110,208,098	\$ 39,833,625	\$ 27,282,545	\$ 10,990,096	\$ 2,498,598
9									
10	Transmission								
11	Demand	\$ 130,076,514	\$ 63,363,763	\$ 10,904,853	\$ 31,734,096	\$ 12,679,090	\$ 8,485,453	\$ 2,558,786	\$ 350,474
12	Energy	\$ 94,619,486	\$ 39,943,869	\$ 9,465,449	\$ 24,189,918	\$ 10,186,560	\$ 8,162,540	\$ 2,235,602	\$ 435,548
13	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Sub-total	\$ 224,696,000	\$ 103,307,631	\$ 20,370,302	\$ 55,924,014	\$ 22,865,649	\$ 16,647,993	\$ 4,794,389	\$ 786,022
18									
19	Distribution								
20	Demand	\$ 443,407,939	\$ 227,267,909	\$ 54,850,018	\$ 120,600,908	\$ 17,283,023	\$ 317,241	\$ 12,559,698	\$ 10,529,142
21	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Customer	\$ 71,019,061	\$ 47,586,891	\$ 10,235,872	\$ 1,764,354	\$ 36,898	\$ 3,266	\$ 1,137,162	\$ 10,254,618
23	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Sub-total	\$ 514,427,000	\$ 274,854,800	\$ 65,085,890	\$ 122,365,262	\$ 17,319,922	\$ 320,507	\$ 13,696,860	\$ 20,783,760
27									
28	TOTAL								
29	Demand	\$ 784,795,707	\$ 400,544,456	\$ 92,282,814	\$ 205,227,661	\$ 41,345,599	\$ 11,026,263.74	\$ 21,033,154	\$ 13,335,759
30	Energy	\$ 452,202,477	\$ 190,898,513	\$ 45,236,984	\$ 115,607,711	\$ 48,683,269	\$ 39,010,120.70	\$ 10,684,323	\$ 2,081,557
31	Customer	\$ 132,602,815	\$ 98,102,030	\$ 18,275,290	\$ 2,572,530	\$ 96,672	\$ 6,569.05	\$ 1,865,542	\$ 11,684,181
32	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Sub-total	\$ 1,369,601,000	\$ 689,544,998	\$ 155,795,088	\$ 323,407,903	\$ 90,125,541	\$ 50,042,953	\$ 33,583,018	\$ 27,101,497
36									
37	TOTAL RATE BASE	\$ 1,369,601,000	\$ 689,544,998	\$ 155,795,088	\$ 323,407,903	\$ 90,125,541	\$ 50,042,953	\$ 33,583,018	\$ 27,101,497

AVISTA
ELECTRIC COST OF SERVICE SUMMARY
Adjusted Test Year Twelve Months ended June 2013 @ Proforma Rev Requirement
Functional Revenue Requirement

Line No.		Total Company	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 26	Sch 31-32	Sch 41-49
	(a)	(b)	(c)	(d)	(e)	(g)	(g)	(h)	(k)
1	Production								
2	Demand	\$ 76,420,096	\$ 36,788,300	\$ 11,158,794	\$ 20,721,464	\$ 4,401,616	\$ 766,911	\$ 1,949,432	\$ 633,580
3	Energy	\$ 191,859,546	\$ 73,283,953	\$ 21,044,578	\$ 52,927,025	\$ 21,444,093	\$ 18,285,357	\$ 4,001,440	\$ 873,100
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Sub-total	\$ 268,279,642	\$ 110,072,252	\$ 32,203,372	\$ 73,648,489	\$ 25,845,709	\$ 19,052,269	\$ 5,950,872	\$ 1,506,679
9									
10	Transmission								
11	Demand	\$ 29,080,343	\$ 10,926,533	\$ 3,107,378	\$ 8,789,928	\$ 3,240,859	\$ 2,529,771	\$ 409,794	\$ 76,079
12	Energy	\$ 21,775,314	\$ 6,887,975	\$ 2,697,214	\$ 6,700,290	\$ 2,603,752	\$ 2,433,501	\$ 358,035	\$ 94,547
13	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Sub-total	\$ 50,855,657	\$ 17,814,508	\$ 5,804,592	\$ 15,490,218	\$ 5,844,610	\$ 4,963,272	\$ 767,829	\$ 170,626
18									
19	Distribution								
20	Demand	\$ 98,072,499	\$ 39,518,245	\$ 15,742,977	\$ 33,641,852	\$ 4,634,537	\$ 126,412	\$ 2,027,483	\$ 2,380,993
21	Energy	\$ 4,330,153	\$ 1,807,309	\$ 441,253	\$ 1,118,299	\$ 466,461	\$ 376,024	\$ 100,564	\$ 20,242
22	Customer	\$ 51,157,049	\$ 37,971,686	\$ 8,568,816	\$ 1,094,541	\$ 83,648	\$ 5,023	\$ 640,876	\$ 2,792,459
23	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Sub-total	\$ 153,559,701	\$ 79,297,239	\$ 24,753,047	\$ 35,854,692	\$ 5,184,647	\$ 507,459	\$ 2,768,922	\$ 5,193,695
27									
28	TOTAL								
29	Demand	\$ 236,490,233	\$ 101,487,903.66	\$ 34,777,295.67	\$ 73,180,667.56	\$ 14,240,741.61	\$ 3,957,376.64	\$ 5,191,069.85	\$ 3,655,177.95
30	Energy	\$ 242,960,490	\$ 90,717,605.13	\$ 27,130,346.48	\$ 67,983,967.22	\$ 27,419,388.88	\$ 23,631,605.52	\$ 4,981,457.19	\$ 1,096,119.13
31	Customer	\$ 78,861,538	\$ 59,564,916.43	\$ 13,273,477.60	\$ 1,547,207.87	\$ 118,873.01	\$ 7,094.73	\$ 968,255.15	\$ 3,381,712.92
32	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	TOTAL REVENUE REQUIREMENT	\$ 558,312,260	\$ 251,770,425	\$ 75,181,120	\$ 142,711,843	\$ 41,779,003	\$ 27,596,077	\$ 11,140,782	\$ 8,133,010

AVISTA
ELECTRIC COST OF SERVICE SUMMARY
 Adjusted Test Year Twelve Months ended June 2013 @ Proforma Rev Requirement
 Unit Costs (per kWh)

Line No.		Total Company	Sch 1	Sch 11-12	Sch 21-22	Sch 25	Sch 26	Sch 31-32	Sch 41-49
	(a)	(b)	(c)	(d)	(e)	(g)	(g)	(h)	(k)
1	Production								
2	Demand	\$ 0.014633	\$ 0.015641	\$ 0.020021	\$ 0.014548	\$ 0.007338	\$ 0.005826	\$ 0.007356	\$ 0.024704
3	Energy	\$ 0.036737	\$ 0.031158	\$ 0.037758	\$ 0.037158	\$ 0.035751	\$ 0.138906	\$ 0.051508	\$ 0.034044
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Total	\$ 0.051370	\$ 0.046799	\$ 0.057779	\$ 0.051706	\$ 0.043090	\$ 0.144731	\$ 0.058864	\$ 0.058748
9									
10	Transmission								
11	Demand	\$ 0.005568	\$ 0.004646	\$ 0.005575	\$ 0.006171	\$ 0.005403	\$ 0.019218	\$ 0.000367	\$ 0.002966
12	Energy	\$ 0.004170	\$ 0.002929	\$ 0.004839	\$ 0.004704	\$ 0.004341	\$ 0.018486	\$ 0.002542	\$ 0.003687
13	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Total	\$ 0.009738	\$ 0.007574	\$ 0.010415	\$ 0.010875	\$ 0.009744	\$ 0.037704	\$ 0.002908	\$ 0.006653
18									
19	Distribution								
20	Demand	\$ 0.018779	\$ 0.016802	\$ 0.028246	\$ 0.023619	\$ 0.007727	\$ 0.000960	\$ 0.010811	\$ 0.092840
21	Energy	\$ 0.000829	\$ 0.000768	\$ 0.000792	\$ 0.000785	\$ 0.000778	\$ 0.002856	\$ 0.003128	\$ 0.000789
22	Customer	\$ 0.009796	\$ 0.016144	\$ 0.015374	\$ 0.000768	\$ 0.000139	\$ 0.000038	\$ 0.002438	\$ 0.108883
23	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Total	\$ 0.029404	\$ 0.033715	\$ 0.044412	\$ 0.025172	\$ 0.008644	\$ 0.003855	\$ 0.016377	\$ 0.202512
27									
28	TOTAL								
29	Demand	\$ 0.045283	\$ 0.043149	\$ 0.062397	\$ 0.051377	\$ 0.023742	\$ 0.030062	\$ 0.018534	\$ 0.142522
30	Energy	\$ 0.046522	\$ 0.038570	\$ 0.048677	\$ 0.047729	\$ 0.045713	\$ 0.179519	\$ 0.057178	\$ 0.042740
31	Customer	\$ 0.015100	\$ 0.025325	\$ 0.023815	\$ 0.001086	\$ 0.000198	\$ 0.000054	\$ 0.002438	\$ 0.131860
32	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	~ ~	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Total	\$ 0.106906	\$ 0.107045	\$ 0.134890	\$ 0.100193	\$ 0.069653	\$ 0.209635	\$ 0.078150	\$ 0.317122
36									
37	Delivered kWh	5,222,476,940	2,352,011,939	557,353,354	1,424,373,231	599,814,451	131,638,818	131,638,818	25,646,329

**AVISTA
MONTHLY CUSTOMER CHARGE
FOR THE TWELVE MONTHS ENDED JUNE 30, 2013**

Line No.	Description	Sch. 41-49							
		Total	Sch. 1 (Residential)	Sch. 11-12 (General)	Sch. 21-22 (Large General)	Sch. 25 (Extra Large General)	Sch. 26 (Ultra Large General)	Sch. 31-32 (Pumping)	(Street & Area Lights)
	A	B	C	D	E	F	F	G	H
1	Services	\$ 82,799,000	\$ 70,973,371	\$ 10,250,317	\$ 728,960	\$ -	\$ -	\$ 846,352	\$ -
2	Services Accum. Depn.	\$ (31,775,000)	\$ (27,236,789)	\$ (3,933,668)	\$ (279,746)	\$ -	\$ -	\$ (324,797)	\$ -
3	Total Services	\$ 51,024,000	\$ 43,736,583	\$ 6,316,648	\$ 449,214	\$ -	\$ -	\$ 521,555	\$ -
4									
5	Meters	\$ 26,875,000	\$ 16,756,219	\$ 7,114,841	\$ 1,952,785	\$ 51,509	\$ 4,559	\$ 995,087	\$ -
6	Meters Accum. Depn.	\$ (5,172,000)	\$ (3,224,676)	\$ (1,369,226)	\$ (375,807)	\$ (9,913)	\$ (877)	\$ (191,501)	\$ -
7	Total Meters	\$ 21,703,000	\$ 13,531,543	\$ 5,745,615	\$ 1,576,978	\$ 41,596	\$ 3,682	\$ 803,586	\$ -
8									
9	Total Rate Base (Ln 3+7)	\$ 72,727,000	\$ 57,268,126	\$ 12,062,263	\$ 2,026,192	\$ 41,596	\$ 3,682	\$ 1,325,141	\$ -
10									
11	Net of Tax Return on Rate Base @ 6.77%	\$ 4,923,618	\$ 3,877,052	\$ 816,615	\$ 137,173	\$ 2,816	\$ 249	\$ 89,712	\$ -
12	Net Operating Income Conversion Factor	0.62074	0.62074	0.62074	0.62074	0.62074	0.62074	0.62074	0.62074
13	Rate Base Revenue Requirement (Ln 11/12)	\$ 7,931,852	\$ 6,245,855	\$ 1,315,551	\$ 220,983	\$ 4,537	\$ 402	\$ 144,524	\$ -
14									
15	Services Depn Exp.	\$ 2,340,000	\$ 2,005,793	\$ 289,686	\$ 20,601	\$ -	\$ -	\$ 23,919	\$ -
16	Meters Depn Exp.	\$ 906,000	\$ 564,879	\$ 239,853	\$ 65,832	\$ 1,736	\$ 154	\$ 33,546	\$ -
17	Services Op Exp. (Installation)	\$ 297,000	\$ 254,581	\$ 36,768	\$ 2,615	\$ -	\$ -	\$ 3,036	\$ -
18	Meters Op Exp.	\$ 1,863,000	\$ 1,161,557	\$ 493,207	\$ 135,369	\$ 3,571	\$ 316	\$ 68,980	\$ -
19	Meters Maint. Exp.	\$ 23,000	\$ 14,340	\$ 6,089	\$ 1,671	\$ 44	\$ 4	\$ 852	\$ -
20	Meter Reading Exp.	\$ 2,601,000	\$ 2,199,363	\$ 317,643	\$ 22,947	\$ 33,163	\$ 1,658	\$ 26,227	\$ -
21	Billing Exp.	\$ 5,438,000	\$ 4,647,779	\$ 671,255	\$ 48,492	\$ 6,155	\$ 308	\$ 55,424	\$ 8,588
22		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Net Expenses (Sum Ln 15-22)	\$ 13,468,000	\$ 10,848,293	\$ 2,054,501	\$ 297,527	\$ 44,668	\$ 2,440	\$ 211,984	\$ 8,588
24	Revenue Sensitive Conversion Factor	0.954989	0.954989	0.954989	0.954989	0.954989	0.954989	0.954989	0.954989
25	Expense Revenue Requirement (Ln 23/24)	\$ 14,102,780	\$ 11,359,600	\$ 2,151,334	\$ 311,550	\$ 46,774	\$ 2,555	\$ 221,976	\$ 8,992
26									
27	Total Revenue Requirement (Ln 13+25)	\$ 22,034,632	\$ 17,605,455	\$ 3,466,886	\$ 532,533	\$ 51,310	\$ 2,956	\$ 366,500	\$ 8,992
28									
29	Total Customers Bills (Annual)	2,848,300	2,437,081	351,975	25,427	240	12	29,062	4,503
30									
31	Monthly Customer Charge (Ln 27/29)	\$7.74	\$7.22	\$9.85	\$20.94	\$213.79	\$246.34	\$12.61	\$2.00
32									
33									
34	Total Customer Cost and Return	\$ 55,922,547	\$ 43,321,832	\$ 7,803,960	\$ 1,036,732	\$ 87,579	\$ 5,033	\$ 778,696	\$ 2,888,715
35	Customer Cost per Customer per Month	\$19.63	\$17.78	\$22.17	\$40.77	\$364.91	\$419.40	\$26.79	\$641.51
36									
37	Distribution Cost and Return	\$ 82,772,953	\$ 42,290,511	\$ 10,211,140	\$ 22,458,367	\$ 3,378,888	\$ 85,091	\$ 2,336,407	\$ 2,012,550
38	Distribution Common Cost and Return	\$ 15,882,977	\$ 8,191,659	\$ 1,978,228	\$ 4,206,624	\$ 607,045	\$ 13,053	\$ 445,722	\$ 440,647
39	Total Distribution Related Cost and Return	\$ 98,655,931	\$ 50,482,169	\$ 12,189,367	\$ 26,664,991	\$ 3,985,933	\$ 98,145	\$ 2,782,129	\$ 2,453,197
40	Total Distribution Cost and Return per Customer per Month	\$34.64	\$20.71	\$34.63	\$1,048.69	\$16,608.05	\$8,178.71	\$95.73	\$544.79
41									
42	Total Customer and Distribution Cost and Return per Customer per Month	\$54.27	\$38.49	\$56.80	\$1,089.46	\$16,972.97	\$8,598.10	\$122.53	\$1,186.30