



ATCO Gas

**2003/2004 General Rate Application
Second Compliance Filing**

June 15, 2004

ALBERTA ENERGY AND UTILITIES BOARD

Decision 2004-047: ATCO Gas

2003/2004 General Rate Application Second Compliance Filing

Application No. 1346376

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ALBERTA ENERGY AND UTILITIES BOARD

Calgary Alberta

**ATCO GAS
2003/2004 GENERAL RATE APPLICATION
SECOND COMPLIANCE FILING**

**Decision 2004-047
Application No. 1346376
File No. 4000-9**

1 INTRODUCTION

On October 1, 2003, the Alberta Energy and Utilities Board (the Board) issued Decision 2003-072 regarding the 2003/2004 Phase I General Rate Application (GRA) of ATCO Gas (ATCO or the Company). In Decision 2003-072, the Board directed ATCO to re-file its 2003/2004 GRA to incorporate the Board's findings in that Decision.

On December 8, 2003, ATCO re-filed its 2003/2004 GRA (the First Compliance Filing), reflecting the revisions to the Company's rate base and revenue requirement to comply with the Board's directions in Decision 2003-072. On April 28, 2004, the Board issued Decision 2004-036 dealing with ATCO's response to those directions. In Decision 2004-036, the Board directed the Company to submit a second compliance filing (the Second Compliance Filing) to adjust the revenue requirement for the test years to reflect the impact of Board directions in Decision 2004-036.

ATCO submitted the Second Compliance Filing on May 19, 2004. The Second Compliance Filing incorporated a proposal by ATCO for collection of the net revenue shortfall for 2003 and 2004 by way of a rider to be applied to customers' bills effective July 1, 2004. Recognizing the limited time available to process the filing prior to July 1, 2004, the Board invited interested parties to provide submissions with respect to the Second Compliance Filing no later than May 28, 2004, with reply by ATCO no later than June 4, 2004.

Submissions were received on May 28, 2004 from the City of Calgary (Calgary), and the Alberta Urban Municipalities Association and the City of Edmonton (AUMA/EDM). AUMA/EDM indicated that, "AUMA/EDM have no further comments regarding the Second Compliance Filing". ATCO filed its reply to Calgary's submission on June 3, 2004.

The Board considers that the record for this proceeding closed on June 3, 2004.

2 COMPLIANCE WITH BOARD DIRECTIONS

2.1 General Comments

Views of the Applicant

In the Second Compliance Filing, ATCO responded to each direction from Decision 2004-036 that pertained to the Company's 2003 and 2004 GRA amounts and revenue requirement for those years, and to certain residual matters related to directions in Decision 2003-072. ATCO provided a summary of each direction, an explanation of the Company's response, and the related impact on the GRA amounts and revenue requirement.

Views of the Board

The Board notes that, with the exception of Calgary, interested parties expressed no concerns with respect to ATCO's response to the directions in Decision 2004-036. ATCO's responses to the directions and issues raised by Calgary are addressed in Section 2.2.

2.2 Directions in Decision 2004-036

2.2.1 Direction 1 (Contributions for Rural Main Extensions and Services)

In Decision 2004-036, the Board directed ATCO to adjust the contribution forecasts for Rural Main Extensions and Services.

Views of the Applicant

ATCO adjusted forecast contributions by \$21,000 (2003) and \$12,000 (2004) to rectify errors identified by the Company in the First Compliance Filing, including the allocation to North and South.

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 1.

2.2.2 Direction 2 (Urban Mains Replacements)

In Decision 2004-036, the Board directed ATCO to rectify the North/South allocation of the reduction to Urban Mains Replacements.

Views of the Applicant

ATCO corrected the Urban Mains Replacements forecast for 2004 by increasing the allocation of the reduction to the North and reducing the South by \$137,000.

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 2.

2.2.3 Direction 3 (Residential Service Lines)

Direction 3 required that ATCO adjust the contribution forecasts for Red Deer Residential Service Lines.

Views of the Applicant

ATCO increased contributions for Residential Service Lines in the North by \$102,000 (2003) and \$130,000 (2004).

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 3.

2.2.4 Direction 4 (MRRP)

In Direction 4, the Board directed ATCO to reflect the working capital impact of adjustments to O&M expense to recognize the impact of Meter Relocation and Replacement Program (MRRP) revisions on costs associated with meter recall activities.

Views of the Applicant

ATCO reduced O&M expense by \$260,000 (2003) and \$266,000 (2004), as identified in the First Compliance Filing, to recognize the impact of the MRRP on meter recall activities. ATCO noted that the reduction incorporated adjustments related to vacancy rate, fringe benefits and labour inflation rate. ATCO adjusted necessary working capital in the Second Compliance Filing to reflect the impact of the reduction.

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 4.

2.2.5 Direction 5 (Meter Refurbishment/Maintenance)

This Direction required that ATCO adjust the capitalized meter refurbishment program, to exclude costs associated with certain specified activities that should be more appropriately included in O&M expense.

Views of the Applicant

In response to the Direction, ATCO reduced capital expenditure forecasts and increased O&M expense by \$386,000 (2003) and \$399,000 (2004).

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 5.

2.2.6 Direction 6 (Meter Refurbishment Capitalization Policy)

This Direction required that ATCO file a copy of its revised meter refurbishment capitalization policy when completed.

Views of the Applicant

In response to Direction 6, ATCO filed a copy of completed Policy 20.04 (Accounting for Meter Refurbishments and Meter Recall Costs).

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 6.

2.2.7 Direction 7 (NWC Lag Days)

In Direction 7, the Board directed ATCO to explain why certain expenditure amounts included in the Necessary Working Capital (NWC) lead/lag calculation did not agree with related information in the GRA and elsewhere in the First Compliance Filing.

Views of the Applicant

ATCO explained the reasons for the differences identified in Decision 2004-036, and provided a reconciliation of the related amounts. ATCO considered that this matter was unlikely to have a significant effect on the determination of the lag or the revenue requirement, and committed to conducting a review of the lead/lag process at the next GRA to address the types of issues identified.

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 7, and notes ATCO's commitment to review the lead/lag process at the next GRA. Accordingly, the Board directs ATCO to provide the results of the review of the lead/lag process at the next GRA.

2.2.8 Direction 8 (Monthly Meter Reading)

In Direction 8, the Board directed ATCO to revise the revenue requirement to reflect the costs associated with a reduction in the number of meter readers to 50.5 (South) and 66 (North).

Views of the Applicant

ATCO revised the test year forecasts to reflect a reduction of 15 meter readers as directed by the Board. ATCO explained that the result of the adjustment in the number of meter readers was a reduction in labour and supplies costs of \$589,000 (2003) and \$610,000 (2004).

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 8.

2.2.9 Direction 9 (Allocation of Corporate Costs)

This Direction required that ATCO reflect a reduction of \$957,000 (2003) and \$995,000 (2004) in the allocation of corporate costs instead of the reduction of \$865,000 (2003) and \$893,000 (2004) proposed by the Company in the First Compliance Filing.

Views of the Applicant

ATCO adjusted the reduction related to corporate costs by \$92,000 in 2003, and \$102,000 in 2004. ATCO also reduced corporate aircraft charges by \$117,000 in 2003 and by \$115,000 in 2004, and provided a table supporting the calculation. ATCO noted that the change in the corporate cost allocation methodology also impacted the ATCO Gas Executive Compensation placeholder amounts. ATCO supplied a schedule supporting the calculation of the reduction of \$47,000 (2003) and \$51,000 (2004) in the Executive Compensation placeholder amounts.

Views of the Board

The Board considers that ATCO has satisfactorily complied with Board Direction 9.

2.2.10 Direction 11 (Calculation of Net Shortfall)

In Direction 11, the Board acknowledged the net revenue shortfall determined by ATCO after accounting for amounts collected through existing interim rates and deferred taxes available for refund. The Board recognized that the amounts of \$10.556 million (North) and \$12.127 million (South) identified in the First Compliance Filing, would be subject to revision after application

of the directions in Decision 2004-036, and ATCO's proposal to apply the ATCO Gas South portion of proceeds related to the Calgary Stores Block sale to the 2003/2004 GRA shortfall.

Views of the Applicant

ATCO updated the calculation of the refund related to deferred income tax as a result of the change in the enacted income tax rate. ATCO also incorporated the impact of Decision 2004-030 related to the Calgary Stores Block into the calculation of the net shortfall, including accrued interest. ATCO indicated that any difference related to the tax refund as a result of further changes in income tax rates would be deferred. ATCO supplied a schedule supporting the updated calculation of the net revenue shortfall amounts of \$9.671 million (North) and \$11.924 million (South).

Views of the Board

The Board considers that ATCO has appropriately determined the net revenue shortfall, and that the calculation fully reflects the impact of the adjustments to the revenue requirement, as proposed in the Second Compliance Filing. The Board therefore accepts the Company's calculation of the net revenue shortfall in the amounts of \$9.671 million (North) and \$11.924 million (South) as set out in the schedules to the Second Compliance Filing.

2.2.11 Direction 12 (Adjustment to Capital Cost Allowance Calculations)

This Direction required that ATCO rectify an identified error in Capital Cost Allowance (CCA) additions.

Views of the Applicant

ATCO supplied a schedule supporting the correction to CCA additions for North and South. In response to a concern raised by Calgary, ATCO pointed out that the minor error identified in the First Compliance Filing was combined with additional adjustments to CCA additions processed in the Second Compliance Filing. ATCO also indicated that an insignificant allocation error, identified in the First Compliance Filing and related to I-Tek Capital placeholders, was corrected in the Second Compliance Filing. ATCO noted that the I-Tek placeholder was not changed, as the corrected placeholder amount had been reflected in the First Compliance Filing. ATCO pointed out that the impact of these particular adjustments was not significant.

Views of Interested Parties

Calgary noted that the small error in CCA additions identified by ATCO in the First Compliance Filing appeared to have been excluded in the response to Direction 12. Calgary also questioned the rationale for a small adjustment made with respect to I-Tek costs, which had not been identified in the First Compliance Filing, and was not the result of a change in the I-Tek placeholder.

Views of the Board

The Board notes the concerns raised by Calgary with respect to the treatment of specific components of the adjustment to CCA additions. Having examined the proposed adjustments and the detailed explanation provided by ATCO in response to the matters highlighted by Calgary, the Board is satisfied that the revisions to CCA additions in response to this Direction are

reasonable. Accordingly, the Board considers that ATCO has satisfactorily complied with Board Direction 12.

2.2.12 Direction 13 (Methodology for Collection of Net Revenue Shortfall)

This Direction required that ATCO propose a methodology for collection of the net revenue shortfall for the test years.

Views of the Applicant

ATCO proposed that the revenue shortfall be collected by way of a rider applied to the rates for the period July 1, 2004 to December 31, 2004. ATCO provided a schedule setting out the calculation of the rate rider, and indicated that the specific shortfall amounts for North and South were allocated to the rate groups based on their relative percentage of 2004 revenue at existing rates. The shortfall amount for each rate group was then divided by the forecast throughput for the period July 1, 2004 to December 31, 2004.

ATCO confirmed that the total shortfall to be recovered in the South is \$11.924 million, but was unable to verify Calgary's submission that the shortfall in the South would amount to \$1.765 million at the end of 2004. Referring to Calgary's concern that no further rate adjustments should be made in the South until the ATCO Pipelines Phase II and resulting rates were finalized, ATCO pointed out that, based on the transmission charge placeholder for the South of \$1.605/GJ of demand, and the interim rate approved for ATCO Pipelines (South) of \$1.907/GJ, any related adjustment to the transmission charge placeholder would increase the shortfall. ATCO submitted that the suggestion made by Calgary on this matter was without merit and should not be considered.

Views of Interested Parties

Calgary calculated that the impact of the approved interim rate increase in the South (\$10.159 million in 2004), would reduce the shortfall in the South to \$1.765 million at the end of 2004 instead of \$11.924 million as identified in the Second Compliance Filing. Calgary also referred to the major placeholder amounts, including ATCO Pipelines charges that were still outstanding, and recommended that no further adjustments be made to the existing rate rider in the South at least until the ATCO Pipelines Phase II and resulting rates are finalized.

Views of the Board

With respect to Calgary's submission regarding the amount of the 2004 shortfall in the South, the Board notes that Calgary's calculation appears to be based on the incorrect assumption that the total shortfall balance of \$11.924 million is a gross amount determined before application of the approved interim rate increase. The Board agrees with ATCO that the total shortfall to be recovered in the South is \$11.924 million, which is a net amount after offset of the approved interim rate increase of \$10.159 million.

In Decision 2004-036, the Board stated that collection of the shortfall prior to ultimate finalization of the revenue requirement might serve to reduce the extent of any possible future rate shock to customers¹. The Board agrees with ATCO that any adjustment to the transmission charge placeholder would result in an increase in the shortfall. Accordingly, the Board is

¹ Decision 2004-036, p. 46

concerned that Calgary's suggestion for deferral of further adjustment to rates until the finalization of the ATCO Pipelines Phase II could potentially exacerbate any future rate shock to customers.

The Board is satisfied that the methodology proposed by ATCO for collection of the net shortfall is appropriate, and notes that none of the interested parties have taken issue with ATCO's proposed methodology. Accordingly, the Board accepts the Company's proposal for collection of the net shortfall, as set out in the schedules to the Second Compliance Filing, and attached as Schedule B to this Decision.

2.3 Residual Impact of Directions in Decision 2003-072

2.3.1 Impact of Vacancy and Inflation Rates on Adjusted Forecasts

In Decision 2003-072, the Board directed ATCO to revise the test year forecasts to reflect a vacancy rate of 6%, and a labour inflation rate of 3.25%.

Views of the Applicant

In the Second Compliance Filing, ATCO adjusted O&M forecasts to incorporate the application of the labour vacancy and inflation rates of 6% and 3.25% respectively to labour expense amounts as adjusted pursuant to Board Directions 4, 5 and 8 of Decision 2004-036.

Views of the Board

The Board considers that ATCO has satisfactorily reflected the impact of a 6% vacancy rate and 3.25% labour inflation factor in the 2003/2004 revenue requirement.

2.3.2 Adjustments to Fringe Benefit Forecasts

In Decision 2003-072, the Board directed ATCO to revise the fringe benefit forecasts for the test years to reflect reductions in FTEs required as a result of Board findings in the Decision with respect to staffing levels.

Views of the Applicant

In the Second Compliance Filing, ATCO provided a schedule supporting the adjustment to O&M forecasts to incorporate the reduction in fringe benefits for the test years to reflect the impact of Board Directions 4, 5 and 8 of Decision 2004-036.

Views of the Board

The Board considers that ATCO has satisfactorily adjusted fringe benefit forecasts for the test years to reflect the impact of Board Directions in Decision 2004-036.

3 OVERALL CONCLUSION ON THE SECOND COMPLIANCE FILING

The Board considers that ATCO has complied with the Board's Directions in Decision 2004-036, and has appropriately reflected the necessary revisions in the 2003/2004 GRA revenue requirement. The Board notes that ATCO has identified amounts of \$90.695 million (2003) and \$93.153 million (2004) included in the revenue requirement as placeholders, and recognizes that the revenue requirement for the test years will be impacted by the outcome of various ongoing

proceedings and benchmarking processes to address the related matters. The Board also acknowledges that further adjustments to the revenue requirement will be necessary to fully reflect the impact of the sale of the retail function (Retail Sale) and related unbundling proceedings.

By way of information in this regard, the Board notes ATCO’s proposal in a letter dated May 17, 2004, to file an application by mid to late July 2004, that will address the impact of the Retail Sale and unbundling of the retail function. The Board also acknowledges ATCO’s proposal for filing of a 2003/2004 Phase II application after issue of a Board Decision with respect to the process to incorporate the effect of the Retail Sale and unbundling, and ATCO’s confirmation that outstanding revenue requirement placeholder amounts can be dealt with by deferral account for subsequent disposition at an appropriate time. The Board accepted ATCO’s proposals by letter dated May 26, 2004.

Under these circumstances, the Board will approve ATCO’s 2003/2004 revenue requirement as filed in the Second Compliance Filing, recognizing that the approved forecast amounts will require further adjustments to reflect the outcome of the proposed process to reflect the impact of the Retail Sale and unbundling, and of subsequent processes to incorporate the disposition of placeholders or placeholder deferral accounts. Accordingly, pending further adjustments arising from these subsequent processes, the Board approves ATCO’s 2003 revenue requirement of \$194.538 million (South) and \$198.145 million (North) and 2004 revenue requirement of \$202.424 million (South) and \$205.197 (North).

4 SUMMARY OF BOARD DIRECTIONS

This section is provided for the convenience of readers. In the event of any difference between the Directions in this section and those in the main body of the Decision, the wording in the main body of the Decision shall prevail.

- 1. The Board considers that ATCO has satisfactorily complied with Board Direction 7, and notes ATCO’s commitment to review the lead/lag process at the next GRA. Accordingly, the Board directs ATCO to provide the results of the review of the lead/lag process at the next GRA. 4

5 ORDER

THEREFORE IT IS ORDERED THAT:

- (1) The rate base and revenue requirement of ATCO Gas as set out in Schedules A-1(A) to A-2(B) of this Decision are hereby approved, recognizing that the approved amounts will require adjustment at a later date, to reflect the outcome of subsequent processes that will reflect the impact of the sale of the retail function to Direct Energy and related unbundling, and to incorporate the disposition of placeholders or placeholder deferral accounts.
- (2) The proposal of ATCO Gas for collection of the net revenue shortfall for 2003 and 2004 by rate rider effective July 1, 2004 to December 31, 2004 and attached as Schedule B to this Decision, is hereby approved.

Dated in Calgary, Alberta on June 15, 2004

ALBERTA ENERGY AND UTILITIES BOARD

(original signed by)

B. T. McManus, Q.C.
Presiding Member

(original signed by)

Gordon J. Miller
Member

(original signed by)

J. I. Douglas FCA
Member

SCHEDULE A-1(A) – ATCO GAS NORTH – UTILITY RATE BASE

<u>(\$000)</u>		
	<u>2003</u>	<u>2004</u>
<u>Property Plant and Equipment</u>		
Balance as at December 31	896 913	950 953
<u>Less:</u>		
Construction work in Progress	1 475	908
Non Utility Assets	3 970	3 970
P.H.F.F.U.	<u>0</u>	<u>0</u>
Gross Plant in Service	891 468	946 075
Net Accumulated Depreciation	358 974	387 795
Less: Non-Utility Accumulated Depreciation	<u>2 750</u>	<u>3 085</u>
	356 224	384 710
Net Contributions	124 644	128 730
Less: Non-Utility Contributions	<u>50</u>	<u>8</u>
	124 594	128 722
<u>Net Plant in Service</u>		
Current Year End	410 650	432 643
BHL Adjustment	(7 689)	0
Prior Year End	<u>395 612</u>	<u>410 650</u>
Total	798 573	843 293
Mid Year Balance	399 287	421 647
Necessary Working Capital	<u>42 927</u>	<u>44 132</u>
Mid Year Rate Base	<u>442 214</u>	<u>465 779</u>

SCHEDULE A-1(B) – ATCO GAS SOUTH – UTILITY RATE BASE

	(\$000)	
	2003	2004
<u>Property Plant and Equipment</u>		
Balance as at December 31	920 480	968 523
<u>Less:</u>		
Construction work in Progress	1 063	496
Non Utility Assets	3 462	3 487
P.H.F.F.U.	0	0
Gross Plant in Service	915 955	964 540
Net Accumulated Depreciation	350 759	378 219
Less: Non-Utility Accumulated Depreciation	1 469	1 713
	349 290	376 506
Net Contributions	122 427	126 902
Less: Non-Utility Contributions	512	478
	121 915	126 424
<u>Net Plant in Service</u>		
Current Year End	444 750	461 610
Prior Year End	418 527	444 750
Total	863 277	906 360
Mid Year Balance	431 639	453 180
Necessary Working Capital	78 999	81 393
Mid Year Rate Base	510 638	534 573

SCHEDULE A-2(A) – ATCO GAS NORTH– UTILITY REVENUE REQUIREMENT

	(\$000)	
	2003	2004
Rate Base	442 214	465 779
Return on Rate Base	8.363%	8.373%
Utility Income	36 984	39 001
<u>Cash Operating Expenses</u>		
Other Taxes	255	259
Other Operating Expenses	112 531	118 757
Total Cash Operating Expenses	112 786	119 016
Depreciation	31 951	32 666
Provision for Income Taxes	16 424	14 514
Base Rate Revenue Requirement	198 145	205 197

SCHEDULE A-2(B) – ATCO GAS SOUTH – UTILITY REVENUE REQUIREMENT

	(\$000)	
	2003	2004
Rate Base	510 638	534 573
Return on Rate Base	8.138%	8.263%
Utility Income	41 558	44 174
<u>Cash Operating Expenses</u>		
Other Taxes	324	329
Other Operating Expenses	106 478	111 848
Total Cash Operating Expenses	106 802	112 177
Depreciation	31 197	31 967
Provision for Income Taxes	14 981	14 106
Base Rate Revenue Requirement	194 538	202 424

SCHEDULE B – COLLECTION OF SHORTFALL RIDERS**ATCO Gas North**

RATE	DESCRIPTION	2004 Revenue at Existing Rates (\$000)	% of Revenue at Existing Rates %	Share of Revenue Shortfall (\$000)	Forecast July 1-Dec 31 2004 Consumption TJ	Shortfall Rate Rider (\$/GJ)
1	GENERAL	146,243	90.4%	8,741.6	39,682	\$ 0.220
3	LARGE USE	12,273	7.6%	733.6	7,640	\$ 0.096
13	DISTRIBUTION TRANS	3,275	2.0%	195.8	3,079	\$ 0.064
		161,791	100.0%	9,671.0	50,401	

ATCO Gas South

RATE	DESCRIPTION	2004 Revenue at Existing Rates (\$000)	% of Revenue at Existing Rates %	Share of Revenue Shortfall (\$000)	Forecast July 1-Dec 31 2004 Consumption TJ	Shortfall Rate Rider (\$/GJ)
1	GENERAL	149,095	89.4%	10,665.6	34,548	\$ 0.309
3	LARGE USE	10,416	6.2%	745.1	6,015	\$ 0.124
5	IRRIGATION	832	0.5%	59.5	632	\$ 0.094
13	DISTRIBUTION TRANS	6,343	3.8%	453.8	6,248	\$ 0.073
		166,686	100.0%	11,924.0	47,443	