

ORDINANCE NO. 20150521-050

AN ORDINANCE APPROVING REVISED GAS TARIFFS OF ATMOS ENERGY CORPORATION, MID-TEX DIVISION.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

PART 1. FINDINGS.

The Council finds:

- (A) Under the Gas Utility Regulatory Act, Chapters 101 through 105 of the Texas Utilities Code, the City has exclusive original regulatory jurisdiction over the rates charged, operations, and services provided by Atmos Energy Corporation- Mid-Tex Division (Atmos) within the City.
- (B) The City participates as a member of a coalition of municipalities known as the Atmos Texas Municipalities (ATM) all having original regulatory jurisdictional authority over Atmos rates charged, operations, and services provided to residents of those municipalities.
- (C) The Atmos rate filing, or Rate Review Mechanism (RRM), that it filed with the ATM municipalities in 2014 requesting a system-wide increase of \$45.6 million was, as recommended by ATM's rate experts and counsel, denied by the ATM municipalities and subsequently appealed the Texas Railroad Commission. The hearings examiner, after hearing the appeal, issued a proposal for decision on April 28, 2015 recommending that Atmos receive a system-wide increase of \$42.9 million for its 2014 RRM.
- (D) While the 2014 RRM denial appeal was pending, Atmos filed its 2015 RRM with the City on February 27, 2015, seeking a proposed system-wide increase of \$28.7 million.
- (E) After analyzing data furnished by Atmos and interviewing Atmos management regarding the RRM filings for 2014 and 2015 as informed by the hearing examiner's proposal for decision and likely outcome for final decision by the RRC, ATM's rate experts and counsel recommend that the ATM municipalities settle the 2014 and 2015 RRM rates on terms that permit Atmos to implement a combined \$65.7 million system-wide rate increase in accordance with the attached tariffs, set forth as Attachment A,

along with the proof of revenues set forth as Attachment B, and Attachment C, setting forth the beginning balance for purposes of determining pension and other post-employment benefits to be recovered in the next RRM filing.

PART 2. The tariffs in Attachment A are hereby approved to become effective on June 1, 2015. Attachment B (the proof of revenues) and Attachment C, setting forth the beginning balance for purposes of determining pension and other post-employment benefits to be recovered in the next RRM filing, are approved.

PART 3. A copy of this Ordinance shall be sent to Atmos Mid-Tex, care of Christopher Felan, Vice President of Rates and Regulatory Affairs, Atmos Energy Corporation, 5420 LBJ Freeway, Suite 1600, Dallas, Texas 75240 and Mr. Alfred R. Herrera, Herrera & Boyle, PLLC, 816 Congress Avenue, Suite 1250, Austin, Texas 78701.

PART 4. This ordinance takes effect on June 1, 2015.

PASSED AND APPROVED

_____, May 21, 2015

APPROVED: _____

Anne L. Morgan
Interim City Attorney

§
§
§

Steve Adler
Mayor

ATTEST: _____

Jannette S. Goodall
City Clerk

ATTACHMENT A

RATE SCHEDULE:	R – RESIDENTIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2015	PAGE:

Application

Applicable to Residential Customers for all natural gas provided at one Point of Delivery and measured through one meter.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	\$ 18.60 per month
Rider CEE Surcharge	\$ 0.02 per month ¹
Total Customer Charge	\$ 18.62 per month
Commodity Charge – All <u>Ccf</u>	\$0.09931 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

¹Reference Rider CEE - Conservation And Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2014.

RATE SCHEDULE:	C – COMMERCIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2015	PAGE:

Application

Applicable to Commercial Customers for all natural gas provided at one Point of Delivery and measured through one meter and to Industrial Customers with an average annual usage of less than 30,000 Ccf.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and Ccf charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Bill	\$ 40.00 per month
Rider CEE Surcharge	\$ 0.00 per month ¹
Total Customer Charge	\$ 40.00 per month
Commodity Charge – All Ccf	\$ 0.08020 per Ccf

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Weather Normalization Adjustment: Plus or Minus an amount for weather normalization calculated in accordance with Rider WNA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

¹ Reference Rider CEE - Conservation And Energy Efficiency as approved in GUD 10170. Surcharge billing effective July 1, 2014.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RRC Tariff No:

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2015	PAGE:

Application

Applicable to Industrial Customers with a maximum daily usage (MDU) of less than 3,500 MMBtu per day for all natural gas provided at one Point of Delivery and measured through one meter. Service for Industrial Customers with an MDU equal to or greater than 3,500 MMBtu per day will be provided at Company's sole option and will require special contract arrangements between Company and Customer.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's monthly bill will be calculated by adding the following Customer and MMBtu charges to the amounts due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 700.00 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.2937 per MMBtu
Next 3,500 MMBtu	\$ 0.2151 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.0461 per MMBtu

Gas Cost Recovery: Plus an amount for gas costs and upstream transportation costs calculated in accordance with Part (a) and Part (b), respectively, of Rider GCR.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RRC Tariff No:

RATE SCHEDULE:	I – INDUSTRIAL SALES	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2015	PAGE:

Agreement

An Agreement for Gas Service may be required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate I, Customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2015	PAGE:

Application

Applicable, in the event that Company has entered into a Transportation Agreement, to a customer directly connected to the Atmos Energy Corp., Mid-Tex Division Distribution System (Customer) for the transportation of all natural gas supplied by Customer or Customer's agent at one Point of Delivery for use in Customer's facility.

Type of Service

Where service of the type desired by Customer is not already available at the Point of Delivery, additional charges and special contract arrangements between Company and Customer may be required prior to service being furnished.

Monthly Rate

Customer's bill will be calculated by adding the following Customer and MMBtu charges to the amounts and quantities due under the riders listed below:

Charge	Amount
Customer Charge per Meter	\$ 700.00 per month
First 0 MMBtu to 1,500 MMBtu	\$ 0.2937 per MMBtu
Next 3,500 MMBtu	\$ 0.2151 per MMBtu
All MMBtu over 5,000 MMBtu	\$ 0.0461 per MMBtu

Upstream Transportation Cost Recovery: Plus an amount for upstream transportation costs in accordance with Part (b) of Rider GCR.

Retention Adjustment: Plus a quantity of gas as calculated in accordance with Rider RA.

Franchise Fee Adjustment: Plus an amount for franchise fees calculated in accordance with Rider FF. Rider FF is only applicable to customers inside the corporate limits of any incorporated municipality.

Tax Adjustment: Plus an amount for tax calculated in accordance with Rider TAX.

Surcharges: Plus an amount for surcharges calculated in accordance with the applicable rider(s).

Imbalance Fees

All fees charged to Customer under this Rate Schedule will be charged based on the quantities determined under the applicable Transportation Agreement and quantities will not be aggregated for any Customer with multiple Transportation Agreements for the purposes of such fees.

Monthly Imbalance Fees

Customer shall pay Company the greater of (i) \$0.10 per MMBtu, or (ii) 150% of the difference per MMBtu between the highest and lowest "midpoint" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" during such month, for the MMBtu of Customer's monthly Cumulative Imbalance, as defined in the applicable Transportation Agreement, at the end of each month that exceeds 10% of Customer's receipt quantities for the month.

RATE SCHEDULE:	T – TRANSPORTATION	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 06/01/2015	PAGE:

Curtailment Overpull Fee

Upon notification by Company of an event of curtailment or interruption of Customer's deliveries, Customer will, for each MMBtu delivered in excess of the stated level of curtailment or interruption, pay Company 200% of the midpoint price for the Katy point listed in *Platts Gas Daily* published for the applicable Gas Day in the table entitled "Daily Price Survey."

Replacement Index

In the event the "midpoint" or "common" price for the Katy point listed in *Platts Gas Daily* in the table entitled "Daily Price Survey" is no longer published, Company will calculate the applicable imbalance fees utilizing a daily price index recognized as authoritative by the natural gas industry and most closely approximating the applicable index.

Agreement

A transportation agreement is required.

Notice

Service hereunder and the rates for services provided are subject to the orders of regulatory bodies having jurisdiction and to the Company's Tariff for Gas Service.

Special Conditions

In order to receive service under Rate T, customer must have the type of meter required by Company. Customer must pay Company all costs associated with the acquisition and installation of the meter.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 11/01/2015	PAGE:

Provisions for Adjustment

The Commodity Charge per Ccf (100 cubic feet) for gas service set forth in any Rate Schedules utilized by the cities of the Mid-Tex Division service area for determining normalized winter period revenues shall be adjusted by an amount hereinafter described, which amount is referred to as the "Weather Normalization Adjustment." The Weather Normalization Adjustment shall apply to all temperature sensitive residential and commercial bills based on meters read during the revenue months of November through April. The five regional weather stations are Abilene, Austin, Dallas, Waco, and Wichita Falls.

Computation of Weather Normalization Adjustment

The Weather Normalization Adjustment Factor shall be computed to the nearest one-hundredth cent per Ccf by the following formula:

$$WNAF_i = R_i \frac{(HSF_i \times (NDD-ADD))}{(BL_i + (HSF_i \times ADD))}$$

Where

i = any particular Rate Schedule or billing classification within any such particular Rate Schedule that contains more than one billing classification

$WNAF_i$ = Weather Normalization Adjustment Factor for the i^{th} rate schedule or classification expressed in cents per Ccf

R_i = Commodity Charge rate of temperature sensitive sales for the i^{th} schedule or classification.

HSF_i = heat sensitive factor for the i^{th} schedule or classification divided by the average bill count in that class

NDD = billing cycle normal heating degree days calculated as the simple ten-year average of actual heating degree days.

ADD = billing cycle actual heating degree days.

BL_i = base load sales for the i^{th} schedule or classification divided by the average bill count in that class

The Weather Normalization Adjustment for the j th customer in i th rate schedule is computed as:

$$WNA_j = WNAF_i \times q_{ij}$$

Where q_{ij} is the relevant sales quantity for the j th customer in i th rate schedule.

**MID-TEX DIVISION
ATMOS ENERGY CORPORATION**

RIDER:	WNA – WEATHER NORMALIZATION ADJUSTMENT	
APPLICABLE TO:	ALL CUSTOMERS IN THE MID-TEX DIVISION EXCEPT THE CITY OF DALLAS AND UNINCORPORATED AREAS	
EFFECTIVE DATE:	Bills Rendered on or after 11/01/2015	PAGE:

Base Use/Heat Use Factors

Weather Station	<u>Residential</u>		<u>Commercial</u>	
	Base use <u>Ccf</u>	Heat use <u>Ccf/HDD</u>	Base use <u>Ccf</u>	Heat use <u>Ccf/HDD</u>
Abilene	10.22	0.1404	98.80	0.6372
Austin	11.59	0.1443	213.62	0.7922
Dallas	14.12	0.2000	208.11	0.9085
Waco	9.74	0.1387	130.27	0.6351
Wichita Falls	11.79	0.1476	122.35	0.5772

Weather Normalization Adjustment (WNA) Report

On or before June 1 of each year, the company posts on its website at atmosenergy.com/mtx-wna, in Excel format, a *Weather Normalization Adjustment (WNA) Report* to show how the company calculated its WNAs factor during the preceding winter season. Additionally, on or before June 1 of each year, the company files one hard copy and a Excel version of the *WNA Report* with the Railroad Commission of Texas' Gas Services Division, addressed to the Director of that Division.

ATTACHMENT B

ATMOS ENERGY CORP., MID-TEX DIVISION
SUMMARY PROOF OF REVENUE AT PROPOSED RATES - BASE RATES
TEST YEAR ENDING DECEMBER 31, 2014

Line	Description (a)	Total (b)	Reference (c)
Rate R			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 18.56	WP_J-5
3			
4	Consumption Charge (\$/Ccf)	\$ 0.09931	WP_J-5
5			
6	Rider GCR Part A	\$ 0.52875	Schedule H
7	Rider GCR Part B	\$ 0.19703	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	17,642,640	WP_J-1 Page 1 Col (b) Ln 11
11	Total CCF	813,793,470	WP_J-1 Page 1 Col (b) Ln 12
12			
13	<u>Proposed Revenue:</u>		
14	Customer Charge	\$ 327,447,398	Ln 2 times Ln 10
15	Consumption Charge	80,817,829	Ln 4 times Ln 11
16	Base Revenue	\$ 408,265,228	Ln 14 plus Ln 15
17	Rider GCR Part A	430,293,297	Ln 6 times Ln 11
18	Rider GCR Part B	160,342,855	Ln 7 times Ln 11
19	Subtotal	\$ 998,901,179	Sum Ln 16 through Ln 18
20	Revenue Related Taxes	66,185,130	Ln 19 times WP_5.1 excel cell G37
21			
22	Total Proposed Revenue- Rate R	\$ 1,065,096,310	Ln 19 plus Ln 20
23			
24	Notes: 1. See Billing Determinants Study for details.		
25	2. Customer charge without Rider CEE		
Rate C			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 39.87	WP_J-5
3			
4	Consumption Charge (\$/Ccf)	\$ 0.08020	WP_J-5
5			
6	Rider GCR Part A	\$ 0.52875	Schedule H
7	Rider GCR Part B	\$ 0.14156	Schedule I
8			
9	<u>Billing Units (1):</u>		
10	Bills	1,460,280	WP_J-1 Page 1 Col (b) Ln 11
11	Total CCF	541,288,513	WP_J-1 Page 1 Col (b) Ln 12
12			
13	<u>Proposed Revenue:</u>		
14	Customer Charge	\$ 58,221,384	Ln 2 times Ln 10
15	Consumption Charge	43,411,339	Ln 4 times Ln 11
16	Base Revenue	\$ 101,632,702	Ln 14 plus Ln 15
17	Rider GCR Part A	286,206,301	Ln 6 times Ln 11
18	Rider GCR Part B	78,623,173	Ln 7 times Ln 11
19	Subtotal	\$ 464,462,177	Sum Ln 16 through Ln 18
20	Revenue Related Taxes	30,778,955	Ln 19 times WP_5.1 excel cell G37
21			
22	Total Proposed Revenue- Rate C	\$ 495,241,131	Ln 19 plus Ln 20
23			
24	Notes: 1. See Billing Determinants Study for details.		
25	2. Customer charge without Rider CEE		
Rate I & T			
1	<u>Rate Characteristics:</u>		
2	Customer Charge	\$ 697.35	WP_J-5
3			
4	Block 1 (\$/MMBTU)	\$ 0.2937	WP_J-5
5	Block 2 (\$/MMBTU)	\$ 0.2151	WP_J-5
6	Block 3 (\$/MMBTU)	\$ 0.0461	WP_J-5
7			
8			
9			
10			
11			
12	Rider GCR Part A	\$ 5.1636	Schedule H
13	Rider GCR Part B	\$ 0.3121	Schedule I
14			
15			
16	<u>Billing Units (1):</u>		
17	Bills	9,852	WP_J-1 Page 3 Col (b) Ln 18
18	Block 1	10,927,308	WP_J-1 Page 3 Col (b) Ln 19
19	Block 2	12,321,162	WP_J-1 Page 3 Col (b) Ln 20
20	Block 3	21,351,721	WP_J-1 Page 3 Col (b) Ln 21
21	Total MMBTU	44,600,191	Ln 18 + Ln 19 + Ln 20
22			
23	Sales Volumes	1,899,515	WP_J-1
24			
25	<u>Proposed Revenue:</u>		
26	Customer Charge	\$ 6,670,292	Ln 2 times Ln 17
27	Block 1	3,209,350	Ln 4 times Ln 18
28	Block 2	2,650,282	Ln 5 times Ln 19
29	Block 3	984,314	Ln 6 times Ln 20
30	Base Revenue	\$ 13,714,239	Sum Ln 26 through Ln 29
31	Rider GCR Part A	9,808,287	Ln 12 times Ln 23
32	Rider GCR Part B	13,920,301	Ln 13 times Ln 21
33	Subtotal	\$ 37,442,826	Sum Ln 30 through Ln 32
34	Revenue Related Taxes	2,481,259	Ln 33 times WP_5.1 excel cell G37
35			
36	Total Proposed Revenue- Rate I&T	\$ 39,924,086	Ln 33 plus Ln 34

ATTACHMENT C

**ATMOS ENERGY CORP. MID-TEX DIVISION
PENSIONS AND RETIREE MEDICAL BENEFITS FOR CITIES APPROVAL
TEST YEAR ENDING DECEMBER 31, 2014**

Line No.	Description	Shared Services		Mid-Tex Direct			Adjustment Total
		Pension Account Plan ("PAP")	Post-Retirement Medical Plan ("FAS 106")	Pension Account Plan ("PAP")	Supplemental Executive Benefit Plan ("SERP")	Post-Retirement Medical Plan ("FAS 106")	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Fiscal Year 2014 Towers Watson Report (excluding Removed Cost Centers)	\$ 6,388,826	\$ 4,542,023	\$ 9,481,670	\$ 165,758	\$ 8,736,645	
2	Allocation to Mid-Tex	46.26%	46.26%	71.70%	100.00%	71.70%	
3	FY14 Towers Watson Benefit Costs (excluding Removed Cost Centers)						
4	Allocated to MTX (Ln 1 x Ln 2)	\$ 2,955,304	\$ 2,101,021	\$ 6,798,531	\$ 165,758	\$ 6,264,334	
5	O&M and Capital Allocation Factor	100.00%	100.00%	100.00%	100.00%	100.00%	
6	FY14 Towers Watson Benefit Costs To Approve (excluding Removed Cost Centers) (Ln 3 x Ln 4)	\$ 2,955,304	\$ 2,101,021	\$ 6,798,531	\$ 165,758	\$ 6,264,334	\$ 18,284,949
7							
8	Summary of Costs to Approve:						
9							
10	Total Pension Account Plan ("PAP")	\$ 2,955,304		\$ 6,798,531			\$ 9,753,835
11	Total Post-Retirement Medical Plan ("FAS 106")		\$ 2,101,021			\$ 6,264,334	8,365,356
12	Total Supplemental Executive Retirement Plan ("SERP")				\$ 165,758		165,758
13	Total (Ln 10 + Ln 11 + Ln 12)	\$ 2,955,304	\$ 2,101,021	\$ 6,798,531	\$ 165,758	\$ 6,264,334	\$ 18,284,949
14							
15	O&M Expense Factor	95.82%	95.82%	43.03%	21.00%	43.03%	
16	Expense Portion (Ln 13 x Ln 16)	\$ 2,831,859	\$ 2,013,260	\$ 2,925,600	\$ 34,809	\$ 2,695,721	\$ 10,501,250
17							
18	Capital Factor	4.18%	4.18%	56.97%	79.00%	56.97%	
19	Capital Portion (Ln 13 x Ln 20)	\$ 123,445	\$ 87,761	\$ 3,872,930	\$ 130,949	\$ 3,568,614	\$ 7,783,699
20							
21	Total (Ln 18 + Ln 22)	\$ 2,955,304	\$ 2,101,021	\$ 6,798,531	\$ 165,758	\$ 6,264,334	\$ 18,284,949
22							
23							
24							