

**Attachment SWW-4 - Construction Allowance Update  
 Embedded Costs & Construction Allowance Calculation**

**Line No.**

				<b>Distribution</b>
	<b>Residential</b>	<b>Service Laterals</b>	<b>Residential</b>	<b>Mains</b>
1				
2	Total Embedded Costs	\$787,839,285	Total Embedded Costs	\$1,334,128,416
3	<u># of Customers</u>	<u>1,354,161</u>	<u># of Customers</u>	<u>1,354,161</u>
4	Average Investment	\$581.79	Average Investment	\$985.21
5				
6	<b>Small Commercial</b>		<b>Small Commercial</b>	
7	Total Embedded Costs	\$248,010,130	Total Embedded Costs	\$482,495,248
8	<u># of Customers</u>	<u>107,648</u>	<u>Annual Volume</u>	<u>46,275,131</u>
9	Average Investment	\$2,303.89	Average Investment	\$10.43
10				
11	<b>Large Commercial</b>		<b>Large Commercial</b>	
12	Total Embedded Costs	\$5,663,740	Total Embedded Costs	\$295,557,380
13	<u># of Customers</u>	<u>2,458</u>	<u>Annual Volume</u>	<u>36,900,045</u>
14	Average Investment	\$2,303.97	Average Investment	\$8.01
15				
16	<b>Interruptible</b>		<b>Interruptible</b>	
17	Total Embedded Costs	\$430,526	Total Embedded Costs	\$51,745,225
18	<u># of Customers</u>	<u>187</u>	<u>Annual Volume</u>	<u>20,415,960</u>
19	Average Investment	\$2,305.36	Average Investment	\$2.53

**Attachment SWW-4 - Construction Allowance Update**  
**Construction Allowance Summary**

**Line No.**

1

**Service Laterals**

**Distribution Mains**

		Current Construction Allowance	2022 CTY Average Embedded Costs	Current Construction Allowance	2022 CTY Average Embedded Costs
2					
3	Residential (RG)	\$383	\$582	\$331	\$985
4	Small Commercial Sales (CSG)	\$1,517	\$2,304	\$3.60/Dth	\$10.43/Dth
5	Large Commercial Sales (CLG)	\$1,517	\$2,304	\$2.77/Dth	\$8.01/Dth
6	Interruptible Sales (IG)	\$1,523	\$2,305	\$0.82/Dth	\$2.53/Dth
7	Small Firm Transport (TFS)	\$1,517	\$2,304	\$3.60/Dth	\$10.43/Dth
8	Large Firm Transport (TFL)	\$1,517	\$2,304	\$2.77/Dth	\$8.01/Dth
9	Interruptible Transport (TI)	\$1,517	\$2,305	\$0.82/Dth	\$2.53/Dth