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Witness: Brad J. Fortson  
Sponsoring Party: MO PSC Staff  
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Case No.: ER-2014-0351  
Date Testimony Prepared: March 9, 2015

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**REBUTTAL TESTIMONY**

**OF**

**BRAD J. FORTSON**

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**CASE NO. ER-2014-0351**

*Jefferson City, Missouri*  
*March 2015*

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**


In the Matter of The Empire District )  
Electric Company for Authority to File )  
Tariffs Increasing Rates for Electric )  
Service Provided to Customers in the )  
Company's Missouri Service Area. )

Case No. ER-2014-0351

**AFFIDAVIT OF BRAD J. FORTSON**


STATE OF MISSOURI    )  
                                  ) ss  
COUNTY OF COLE     )

Brad J. Fortson, of lawful age, on his oath states: that he has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 9 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.

  
\_\_\_\_\_  
Brad J. Fortson

Subscribed and sworn to before me this 9<sup>th</sup> day of March, 2015.

SUSAN L. SUNDERMEYER Notary Public - Notary Seal State of Missouri Commissioned for Callaway County My Commission Expires: October 28, 2018 Commission Number: 14942086
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Notary Public

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**OF**

**BRAD J. FORTSON**

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

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**REBUTTAL TESTIMONY**

**OF**

**BRAD J. FORTSON**

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**CASE NO. ER-2014-0351**

13 Q. Please state your name and business address.

14 A. My name is Brad J. Fortson and my business address is Missouri Public  
15 Service Commission, P.O. Box 360, Jefferson City, Missouri 65102.

16 Q. Are you the same Brad J. Fortson who filed testimony on January 29, 2015, as  
17 a part of the Missouri Public Service Commission Staff's ("Staff's") Cost of Service Report  
18 and also on February 11, 2015 as a part of Staff's Rate Design and Class Cost-of-Service  
19 Report ("CCOS Report")?

20 A. Yes, I am.

21 Q. What is the purpose of your rebuttal testimony?

22 A. In my rebuttal testimony, I will briefly address the volumetric recovery of  
23 revenue for Empire, as mentioned in Dr. Overcast's direct testimony, compared to the other  
24 electric Investor Owned Utilities ("IOU")<sup>1</sup> in the State of Missouri as well as give a brief  
25 comparison of percent increases per class based off rate design recommendations made by  
26 Staff and The Empire District Electric Company ("Empire").

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<sup>1</sup> Kansas City Power & Light Company ("KCPL"), Union Electric Company d/b/a Ameren Missouri ("Ameren Missouri"), Kansas City Power and Light Greater Missouri Operations ("GMO"). GMO consists of GMO-MPS and GMO-L&P rate districts.

1 **Volumetric recovery of revenue for Empire**

2 Q. On page 23 of Dr. Overcast's direct testimony, there is a table with the heading  
3 "Percent of Current Rate Revenue Collected Volumetrically." Can you briefly explain what  
4 Dr. Overcast's table represents?

5 A. Yes. Dr. Overcast is expressing his concern with the level of volumetric  
6 recovery of revenue for Empire. His table displays the percent of volumetric revenue  
7 recovered through retail rates for the Residential, Commercial, and Industrial classes.  
8 Dr. Overcast asserts that, "...the portion of revenue recovered volumetrically is extremely  
9 high for the classes of service<sup>2</sup> that have a two part rate consisting of a customer charge and a  
10 kWh charge. For classes with demand charges, the proportion of costs recovered in fixed  
11 charges is larger but is still not equal to the entire fixed costs. Even after excluding the cost of  
12 energy, the portion of volumetric recovery is still significant and is an unacceptable basis for  
13 meeting the standard of just and reasonable rates<sup>3</sup>."

14 Q. Do you agree with Dr. Overcast that the volumetric recovery (revenue) is at an  
15 unacceptable level for Empire for meeting the standard of just and reasonable rates?

16 A. No.

17 Q. How does Empire's volumetric recovery of revenue compare with the other  
18 electric IOU's in Missouri?

19 A. Table 1<sup>4</sup> below illustrates how Empire's retail rate revenue recovery from its  
20 customer charge, energy charge, and demand charge compare's to the other electric IOU's in  
21 Missouri.

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<sup>2</sup> Classes represent Residential ("RG"), Commercial Building ("CB"), Small Heating ("SH"), and Feed Mill and Grain Elevator ("PFM").

<sup>3</sup> Pages 23 and 24 of H. Edwin Overcast's Direct Testimony.

<sup>4</sup> Percentages developed from final revenue requirement in IOU's last general electric rate case.

1 Empire’s volumetric revenue (energy charge) is very close percentage-wise to the  
2 other IOU’s for both the Residential and Commercial and Industrial (“C&I”) rate groups.

3 **Table 1**

4 **Percent Revenue Recovery of IOU’s in Missouri**

	Customer Charge	Energy Charge	Demand Charge	Retail Charge	MEEIA Charge	Pre-MEEIA Charge	RESRAM Charge	Total Charge
<b>Residential</b>								
Ameren	7.68%	88.00%	0.00%	95.68%	3.41%	0.91%	0.00%	100.00%
Empire	9.52%	90.26%	0.00%	99.77%	0.00%	0.23%	0.00%	100.00%
KCPL	9.16%	90.10%	0.00%	99.27%	0.00%	0.73%	0.00%	100.00%
GMO - MPS	8.65%	87.83%	0.00%	96.48%	2.79%	0.73%	0.00%	100.00%
GMO - L&P	8.04%	88.60%	0.00%	96.65%	2.91%	0.44%	0.00%	100.00%
<b>Total</b>	<b>8.20%</b>	<b>88.48%</b>	<b>0.00%</b>	<b>96.68%</b>	<b>2.55%</b>	<b>0.78%</b>	<b>0.00%</b>	<b>100.00%</b>
<b>Commercial &amp; Industrial</b>								
Ameren	2.24%	80.17%	14.61%	97.02%	2.36%	0.62%	0.00%	100.00%
Empire	3.35%	75.93%	20.48%	99.76%	0.00%	0.24%	0.00%	100.00%
KCPL	2.53%	73.56%	22.91%	98.99%	0.00%	1.01%	0.00%	100.00%
GMO - MPS	3.01%	77.62%	16.15%	96.78%	2.18%	1.03%	0.00%	100.00%
GMO - L&P	10.19%	70.58%	16.46%	97.23%	2.17%	0.60%	0.00%	100.00%
<b>Total</b>	<b>2.72%</b>	<b>78.51%</b>	<b>16.45%</b>	<b>97.67%</b>	<b>1.65%</b>	<b>0.68%</b>	<b>0.00%</b>	<b>100.00%</b>

5  
6 Q. Why do you not agree with Dr. Overcast’s assertion that Empire’s volumetric  
7 recovery of revenue is at an unacceptable level?

8 A. Based on Table 1, the percentage of Empire’s revenue currently recovered  
9 through volumetric rates is lower than the State average of the overall percentage of revenue  
10 recovered through volumetric charges. For example, Empire’s volumetric recovery is 90.49%  
11 which is the addition of the energy recovery percent, MEEIA recovery percent, and the Pre-  
12 MEEIA recovery percent (90.26%+0.00%+0.23%). The average residential recovery percent  
13 for Missouri electric IOU’s is 91.81% (88.48%+2.55%+0.78%). Empire’s volumetric

1 recovery percent is actually lower than the State average and is not extremely high<sup>5</sup> as stated  
2 by Dr. Overcast.

3 In addition, the percentage of revenue currently recovered through Empire's  
4 residential customer charge is the highest in the State.

5 **Percent Increases per class**

6 Q. Can you briefly explain the per class percent increases resulting from rate  
7 design recommendations made by Staff and Empire?

8 A. Yes. Table 2 below illustrates a comparison of such results.

9 **Table 2**

10 **Proposed Class Percent Increase**

Class	Empire	Staff
Residential (RG)	7.65%	3.45%
Commercial (CB)	6.89%	2.67%
Small Heating (SH)	6.97%	2.69%
General Power (GP)	1.36%	1.83%
Praxair (SC-P)	1.39%	2.58%
Total Electric Building (TEB)	1.36%	1.83%
Feed Mill (PFM)	1.35%	0.08%
Large Power (LP)	5.84%	1.81%
Traffic Signals (MS)	0.00%	0.00%
Municipal Lighting (SPL)	0.00%	0.00%
Private Lighting (PL)	0.00%	0.00%
Special Lighting (LS)	0.00%	0.00%
Pre-MEEIA (separate)	Yes	Yes
Total Increase	5.45%	2.64%

11  
12 Q. What is the percent increase recommended by Empire for each class of  
13 customer?

<sup>5</sup> Page 23, line 10 of H. Edwin Overcast's direct testimony.

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1           A.     Empire recommends an overall percentage increase of 5.45% or \$23,741,631.  
2 Empire's recommended percentage increase for each class of customer is displayed in  
3 Table 2. For example, Empire recommends a 7.65% increase for the RG class which is  
4 2.20% above the system average increase of 5.45%.

5           Q.     What is the percent increase recommended by Staff for each class of customer?

6           A.     Staff recommends an overall increase of 2.64% with a recommended increase  
7 of 3.45% for the RG class, which is a modest 0.81% above the system average increase.

8           Q.     Why are Staff's recommendations lower than Dr. Overcast's?

9           A.     Staff's recommendation maintains the existing relationships (percentage-wise)  
10 for Empire by increasing each rate component by the same percent. Dr. Overcast's  
11 recommendation increases the customer charge percentage dramatically while decreasing the  
12 volumetric recovery (energy charge + MEEIA recovery + Pre-MEEIA recovery).

13          Q.     Can you describe the rate design recommendations by Empire that lead to its  
14 proposed class percent increases as illustrated above in Table 2?

15          A.     Yes. Empire recommends that the revenue requirement be allocated using the  
16 results of the cost of service<sup>6</sup> study with the following mitigation steps: 1) For each class of  
17 service producing a return below the system average, with the exception of the lighting  
18 classes, an increase no greater than 1.40 times the average, given the fact that this is the  
19 beginning of back-to-back rate increases; 2) No class gets an overall decrease in rates; 3) All  
20 classes other than the lighting classes receive an increase of at least 25% of the overall  
21 average increase due to non-energy efficiency related costs; 4) The Pre-MEEIA energy  
22 efficiency revenue requirement is recovered through a uniform rate per kilowatt-hour sold;

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<sup>6</sup> Empire has used the cost of service supported by Empire witness Dr. Overcast as the starting point in its allocation of the overall deficiency.



1 5) For each class of service producing a return between the proposed return and 125% of the  
2 proposed return, an increase no greater than 50% of the average proposed increase; and

3 6) The cost of service results related to the Special Contract and Large Power classes be  
4 adjusted to reflect changes related to the nature of the service provided and the addition of  
5 new customers subsequent to the cost of service test year, respectively. Empire also  
6 recommends changes in the elements of the rates including the customer charge, demand  
7 charge, and energy charge as applicable for each rate schedule to better reflect the nature of  
8 the costs (fixed) driving Empire's overall revenue requirement<sup>7</sup>.

9 Q. Can you describe the rate design recommendations by Staff that lead to its  
10 proposed class percent increases as illustrated above in Table 2?

11 A. Yes. Staff's rate design recommendations in this case are based on a five-step  
12 process: 1) Based on CCOS results, Staff first recommends to increase/decrease the current  
13 base retail revenue on a revenue-neutral basis for the various classes of customers. The RG  
14 class should receive a positive 0.75% adjustment; and the TEB, GP, and LP customer classes  
15 should receive a negative adjustment of approximately 0.85%; 2) After having made the  
16 recommended revenue-neutral adjustments, Staff recommends assigning the portion of the  
17 revenue increase/decrease that is attributable to Energy Efficiency ("EE") programs from Pre-  
18 MEEIA program costs directly to applicable customer classes; 3) Staff then determined the  
19 amount of revenue increase awarded to Empire that is not associated with the EE revenue  
20 from Pre-MEEIA revenue requirement assigned in Step 2, by subtracting the total amount in  
21 Step 2 from the total increase awarded to Empire. Staff recommends that this amount be  
22 allocated to various customer classes as an equal percent of current base revenues after  
23 making the adjustment in Step 1. Based on CCOS results, Staff recommends that the PFM

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<sup>7</sup> Page 13 of W. Scott Keith's Direct Testimony.

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1 and combined lighting classes receive no retail increase as existing revenues received from  
2 these classes are providing more revenue to Empire than Empire's cost to serve; 4) Staff  
3 recommends that each rate component of each class be increased across-the-board for each  
4 class on an equal percentage after consideration of Steps 1 through 3 above. Based on CCOS  
5 results, policy considerations for residential customer charge<sup>8</sup>, and review of all other electric  
6 IOU's in Missouri, Staff recommends that the residential, as well as all other customer  
7 charges, be increased by the average increase for the applicable class; 5) Staff recommends  
8 adopting Rider Fuel and Purchased Power Adjustment Clause ("FAC") tariff sheets consistent  
9 with Staff CCOS Report<sup>9</sup>.

10 Q. Based on Table 2, and your explanation of Staff and Empire's rate design  
11 recommendations from above, can you explain how this potentially affects the rate  
12 components of certain classes?

13 A. Yes. Based on Empire's rate design recommendations, the customer access  
14 charge, for instance, of the RG class would increase by 49.76% (from \$12.52 to \$18.75) and  
15 the CB and SH classes would increase by 50.09% (from \$21.32 to \$32.00), as compared to a  
16 3.45% increase to the customer access charge of the RG class and approximately a 2.67%  
17 increase to the customer access charge of the CB and SH classes under Staff's rate design  
18 recommendations, as illustrated in Schedule BJF-R1.

19 Q. What is the potential bill impact of Empire's rate design recommendation on  
20 the RG, CB, and SH classes you previously mentioned?

21 A. As illustrated in Schedules BJF-R2, BJF-R3, and BJF-R4, low-use customers  
22 would be impacted the most. For example, Schedule BJF-R2, calculates over a 27% increase

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<sup>8</sup> See Robin Kliethermes' rebuttal testimony on Residential customer charge.

<sup>9</sup> Pages 28 and 29 of Staff's CCOS Report.

1 for a Residential customer using 100 kWh per month and over a 19% increase for a  
2 Residential customer using 200 kWh per month. Since Staff's rate design recommendation is  
3 to allocate Empire's rate increase on an equal percentage basis to all rate components of all  
4 classes, the percentages listed in BJJF-R2, BJJF-R3, and BJJF-R4 would be at or around 2.64%<sup>10</sup>  
5 based on Staff's rate design recommendations.

6 **Summary of Staff's Recommendation**

7 Q. Can you summarize the reasons for Staff's recommendations?

8 A. Yes. First, Staff's recommendation for revenue-neutral adjustments is  
9 necessary to gradually shift various classes closer to their cost of service. Second, Staff's  
10 recommendation to assign the portion of the revenue increase/decrease that is attributable to  
11 EE programs from Pre-MEEIA program costs directly to applicable customer classes is  
12 necessary due to the fact that certain classes did not participate in Pre-MEEIA programs.  
13 Third, Staff recommends the amount of revenue increase awarded to Empire that is not  
14 associated with the EE revenue from Pre-MEEIA revenue requirement be allocated to various  
15 customer classes as an equal percent of current base revenues after making the revenue-  
16 neutral adjustments with the exception that the PFM and combined lighting classes receive no  
17 retail increase as existing revenues received from these classes are providing more revenue to  
18 Empire than Empire's cost to serve. Finally, Staff recommends that each rate component of  
19 each class be increased across-the-board for each class on an equal percentage after  
20 consideration of the recommendations previously mentioned. However, based on CCOS  
21 results, policy considerations for residential customer charge, and review of all electric IOU's

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<sup>10</sup> Certain classes will not receive exactly 2.64% due to revenue-neutral adjustments and direct allocation of Pre-MEEIA costs.

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1 | in Missouri, Staff recommends that the residential, as well as all other customer charges, be  
2 | increased by the average increase for the applicable class.

3 |       Q.     Does this conclude your rebuttal testimony?

4 |       A.     Yes.

Missouri Public Service Commission  
Case No. ER-2014-0351  
Residential

<b>Residential Service - Schedule RG</b>	Empire		Increase	Percent
	Existing April 1,2013	Proposed Rates		
Customer Access Charge	\$12.52	\$18.75	\$6.23	49.76%
Summer season				
The first 600-kWh, per kwh	\$0.1149	\$0.11840	\$0.00350	3.05%
Additional kWh, per kWh	\$0.1149	\$0.11834	\$0.00344	2.99%
Winter Season				
The first 600-kWh, per kwh	\$0.1149	\$0.11840	\$0.00350	3.05%
Additional kWh, per kWh	\$0.0934	\$0.09684	\$0.00344	3.68%

**Commercial Service - Schedule CB**

Customer Access Charge	\$21.32	\$32.00	\$10.68	50.09%
Summer season				
The first 700-kWh, per kwh	\$0.1237	\$0.12567	\$0.00197	1.59%
Additional kWh, per kWh	\$0.1237	\$0.12561	\$0.00191	1.54%
Winter Season				
The first 700-kWh, per kwh	\$0.1237	\$0.12567	\$0.00197	1.59%
Additional kWh, per kWh	\$0.1112	\$0.11311	\$0.00191	1.72%

**Small Heating Service - Schedule SH**

Customer Access Charge	\$21.32	\$32.00	\$10.68	50.09%
Summer season				
The first 700-kWh, per kwh	\$0.1194	\$0.12408	\$0.00468	3.92%
Additional kWh, per kWh	\$0.1194	\$0.12281	\$0.00341	2.86%
Winter Season				
The first 700-kWh, per kwh	\$0.1194	\$0.12408	\$0.00468	3.92%
Additional kWh, per kWh	\$0.0892	\$0.09261	\$0.00341	3.82%

**For Illustrative Purposes Only**

<b>Residential Service - Schedule RG</b>	Staff		Increase	Percent
	Existing April 1,2013	Proposed Rates		
Customer Access Charge	\$12.52	\$12.95	\$0.43	3.45%
Summer season				
The first 600-kWh, per kwh	\$0.1149	\$0.1189	\$0.00396	3.45%
Additional kWh, per kWh	\$0.1149	\$0.1189	\$0.00396	3.45%
Winter Season				
The first 600-kWh, per kwh	\$0.1149	\$0.1189	\$0.00396	3.45%
Additional kWh, per kWh	\$0.0934	\$0.0966	\$0.00322	3.45%

**Commercial Service - Schedule CB**

Customer Access Charge	\$21.32	\$21.89	\$0.57	2.67%
Summer season				
The first 700-kWh, per kwh	\$0.1237	\$0.1270	\$0.00330	2.67%
Additional kWh, per kWh	\$0.1237	\$0.1270	\$0.00330	2.67%
Winter Season				
The first 700-kWh, per kwh	\$0.1237	\$0.1270	\$0.00330	2.67%
Additional kWh, per kWh	\$0.1112	\$0.1142	\$0.00297	2.67%

**Small Heating Service - Schedule SH**

Customer Access Charge	\$21.32	\$21.89	\$0.57	2.69%
Summer season				
The first 700-kWh, per kwh	\$0.1194	\$0.1226	\$0.00321	2.69%
Additional kWh, per kWh	\$0.1194	\$0.1226	\$0.00321	2.69%
Winter Season				
The first 700-kWh, per kwh	\$0.1194	\$0.1226	\$0.00321	2.69%
Additional kWh, per kWh	\$0.0892	\$0.0916	\$0.00240	2.69%

<b>Existing</b>		
Residential (RG)	Summer	Winter
Customer	\$12.52	\$12.52
1st 600	\$0.1149	\$0.1149
Over 600	\$0.1149	\$0.0934

<b>Proposed</b>		
Residential (RG)	Summer	Winter
Customer	\$18.75	\$18.75
1st 600	\$0.11840	\$0.11840
Over 600	\$0.11834	\$0.09684

kWh	Existing Rates	Proposed Rates	Difference	% change
100	\$288.12	\$367.08	\$78.96	27.41%
200	\$426.00	\$509.16	\$83.16	19.52%
300	\$563.88	\$651.24	\$87.36	15.49%
400	\$701.76	\$793.32	\$91.56	13.05%
500	\$839.64	\$935.40	\$95.76	11.40%
600	\$977.52	\$1,077.48	\$99.96	10.23%
700	\$1,098.20	\$1,202.29	\$104.09	9.48%
800	\$1,218.88	\$1,327.10	\$108.22	8.88%
900	\$1,339.56	\$1,451.90	\$112.34	8.39%
1000	\$1,460.24	\$1,576.71	\$116.47	7.98%
1100	\$1,580.92	\$1,701.52	\$120.60	7.63%
1200	\$1,701.60	\$1,826.33	\$124.73	7.33%
1300	\$1,822.28	\$1,951.14	\$128.86	7.07%
1400	\$1,942.96	\$2,075.94	\$132.98	6.84%
1500	\$2,063.64	\$2,200.75	\$137.11	6.64%
1600	\$2,184.32	\$2,325.56	\$141.24	6.47%
1700	\$2,305.00	\$2,450.37	\$145.37	6.31%
1800	\$2,425.68	\$2,575.18	\$149.50	6.16%
1900	\$2,546.36	\$2,699.98	\$153.62	6.03%
2000	\$2,667.04	\$2,824.79	\$157.75	5.91%

<b>Existing</b>		
Commercial (CB)	Summer	Winter
Customer	\$21.32	\$21.32
1st 700	\$0.1237	\$0.1237
Over 700	\$0.1237	\$0.1112

<b>Proposed</b>		
Commercial (CB)	Summer	Winter
Customer	\$32.00	\$32.00
1st 700	\$0.12567	\$0.12567
Over 700	\$0.12561	\$0.11311

kWh	Existing Rates	Proposed Rates	Difference	% change
500	\$998.04	\$1,138.02	\$139.98	14.03%
700	\$1,294.92	\$1,439.63	\$144.71	11.18%
1000	\$1,710.24	\$1,861.82	\$151.58	8.86%
2000	\$3,094.64	\$3,269.14	\$174.50	5.64%
3000	\$4,479.04	\$4,676.46	\$197.42	4.41%
4000	\$5,863.44	\$6,083.78	\$220.34	3.76%
5000	\$7,247.84	\$7,491.10	\$243.26	3.36%
6000	\$8,632.24	\$8,898.42	\$266.18	3.08%
7000	\$10,016.64	\$10,305.74	\$289.10	2.89%
8000	\$11,401.04	\$11,713.06	\$312.02	2.74%
9000	\$12,785.44	\$13,120.38	\$334.94	2.62%
10000	\$14,169.84	\$14,527.70	\$357.86	2.53%
11000	\$15,554.24	\$15,935.02	\$380.78	2.45%
12000	\$16,938.64	\$17,342.34	\$403.70	2.38%
13000	\$18,323.04	\$18,749.66	\$426.62	2.33%
14000	\$19,707.44	\$20,156.98	\$449.54	2.28%
15000	\$21,091.84	\$21,564.30	\$472.46	2.24%
16000	\$22,476.24	\$22,971.62	\$495.38	2.20%
17000	\$23,860.64	\$24,378.94	\$518.30	2.17%
18000	\$25,245.04	\$25,786.26	\$541.22	2.14%
19000	\$26,629.44	\$27,193.58	\$564.14	2.12%
20000	\$28,013.84	\$28,600.90	\$587.06	2.10%
21000	\$29,398.24	\$30,008.22	\$609.98	2.07%
22000	\$30,782.64	\$31,415.54	\$632.90	2.06%
23000	\$32,167.04	\$32,822.86	\$655.82	2.04%
24000	\$33,551.44	\$34,230.18	\$678.74	2.02%
25000	\$34,935.84	\$35,637.50	\$701.66	2.01%



<b>Existing</b>		
Small Heating (SH)	Summer	Winter
Customer	\$21.32	\$21.32
1st 700	\$0.1194	\$0.1194
Over 700	\$0.1194	\$0.0892

<b>Proposed</b>		
Small Heating (SH)	Summer	Winter
Customer	\$32.00	\$32.00
1st 700	\$0.12408	\$0.12408
Over 700	\$0.12281	\$0.09261

kWh	Existing Rates	Proposed Rates	Difference	% change
500	\$972.24	\$1,128.48	\$156.24	16.07%
700	\$1,258.80	\$1,426.27	\$167.47	13.30%
1000	\$1,616.16	\$1,795.91	\$179.75	11.12%
2000	\$2,807.36	\$3,028.03	\$220.67	7.86%
3000	\$3,998.56	\$4,260.15	\$261.59	6.54%
4000	\$5,189.76	\$5,492.27	\$302.51	5.83%
5000	\$6,380.96	\$6,724.39	\$343.43	5.38%
6000	\$7,572.16	\$7,956.51	\$384.35	5.08%
7000	\$8,763.36	\$9,188.63	\$425.27	4.85%
8000	\$9,954.56	\$10,420.75	\$466.19	4.68%
9000	\$11,145.76	\$11,652.87	\$507.11	4.55%
10000	\$12,336.96	\$12,884.99	\$548.03	4.44%
11000	\$13,528.16	\$14,117.11	\$588.95	4.35%
12000	\$14,719.36	\$15,349.23	\$629.87	4.28%
13000	\$15,910.56	\$16,581.35	\$670.79	4.22%
14000	\$17,101.76	\$17,813.47	\$711.71	4.16%
15000	\$18,292.96	\$19,045.59	\$752.63	4.11%
16000	\$19,484.16	\$20,277.71	\$793.55	4.07%
17000	\$20,675.36	\$21,509.83	\$834.47	4.04%
18000	\$21,866.56	\$22,741.95	\$875.39	4.00%
19000	\$23,057.76	\$23,974.07	\$916.31	3.97%
20000	\$24,248.96	\$25,206.19	\$957.23	3.95%
21000	\$25,440.16	\$26,438.31	\$998.15	3.92%
22000	\$26,631.36	\$27,670.43	\$1,039.07	3.90%
23000	\$27,822.56	\$28,902.55	\$1,079.99	3.88%
24000	\$29,013.76	\$30,134.67	\$1,120.91	3.86%
25000	\$30,204.96	\$31,366.79	\$1,161.83	3.85%