

# STAFF CLASS COST-OF-SERVICE RESULTS

(Revenue Neutral)

EMPIRE DISTRICT ELECTRIC

CASE NO. ER-2004-0570

FUNCTIONAL CATEGORY			RES	SGS	LGS	LPS	SC	Other	TOTAL	% OF TOTAL
PRODUCTION	CAPACITY		\$40,115,750	\$9,951,411	\$25,323,495	\$13,530,422	\$1,217,525	\$0	\$90,138,603	34.93%
PRODUCTION	ENERGY		\$32,401,742	\$8,336,218	\$23,053,992	\$13,868,820	\$1,323,280	\$0	\$78,984,053	30.61%
TRANSMISSION	CAPACITY		\$8,380,839	\$2,079,013	\$5,290,494	\$2,826,727	\$254,361	\$0	\$18,831,434	7.30%
DISTRIBUTION	SUBSTATIONS	DEMAND	\$4,378,380	\$1,069,172	\$2,388,107	\$981,463	\$72,718	\$0	\$8,889,839	3.44%
DISTRIBUTION	POLES AND CONDUCTORS	PRI. FEEDER - DEMAND	\$4,149,535	\$1,013,289	\$2,263,288	\$930,165	\$0	\$0	\$8,356,277	3.24%
DISTRIBUTION	POLES AND CONDUCTORS	PRI. TAP - CUSTOMER	\$3,903,579	\$878,450	\$189,907	\$10,830	\$0	\$0	\$4,982,766	1.93%
DISTRIBUTION	POLES AND CONDUCTORS	SEC. CUSTOMER	\$2,860,227	\$643,657	\$136,515	\$992	\$0	\$0	\$3,641,391	1.41%
DISTRIBUTION	POLES AND CONDUCTORS	PRI. TAP - DEMAND	\$4,820,493	\$1,177,133	\$2,629,249	\$1,080,568	\$0	\$0	\$9,707,443	3.76%
DISTRIBUTION	POLES AND CONDUCTORS	SEC. DEMAND	\$2,396,625	\$585,240	\$1,128,327	\$69,765	\$0	\$0	\$4,179,958	1.62%
DISTRIBUTION	TRANSFORMERS	SEC. CUSTOMER	\$3,542,027	\$1,122,299	\$238,167	\$0	\$0	\$0	\$4,902,494	1.90%
DISTRIBUTION	TRANSFORMERS	DEMAND	\$1,473,020	\$345,215	\$694,933	\$0	\$0	\$0	\$2,513,168	0.97%
DISTRIBUTION	CUSTOMER INSTALLATIONS		\$0	\$929,217	\$107,182	\$1,680	\$48	\$0	\$1,038,128	0.40%
DISTRIBUTION	SERVICES		\$4,303,675	\$1,057,360	\$686,462	\$0	\$0	\$0	\$6,047,497	2.34%
DISTRIBUTION	METERS		\$2,901,047	\$944,712	\$329,090	\$66,879	\$2,090	\$0	\$4,243,818	1.64%
	CUSTOMER DEPOSITS		(\$320,491)	(\$165,720)	(\$92,498)	\$0	\$0	\$0	(\$578,708)	-0.22%
	METER READING		\$1,714,658	\$385,862	\$83,417	\$4,757	\$149	\$0	\$2,188,843	0.85%
	BILLING, SALES, SERVICE		\$3,754,535	\$636,167	\$73,522	\$1,043	\$33	\$0	\$4,465,301	1.73%
	ASSIGNED LGS/LPS/SC		\$0	\$0	\$104,627	\$1,485	\$46	\$0	\$106,159	0.04%
	ASSIGNED RES/SGS		\$4,014,695	\$592,917	\$0	\$0	\$0	\$0	\$4,607,612	1.79%
	EXCESS FACILITY		\$85	\$2,787	\$257,824	\$560,181	\$683	\$0	\$821,561	0.32%
TOTAL			\$124,790,423	\$31,584,400	\$64,886,101	\$33,935,777	\$2,870,933	\$0	\$258,067,633	100.00%
%			48.36%	12.24%	25.14%	13.15%	1.11%	0.00%	100%	
RATE REVENUE			\$110,644,795	\$31,220,119	\$63,842,339	\$30,585,036	\$2,421,236	\$4,412,733	\$243,126,257	
Allocate Rate Revenues for Others			\$2,133,808	\$540,066	\$1,109,496	\$580,272	\$49,090	(\$4,412,733)	\$0	
NON RATE REVENUE			\$989,468	\$396,562	\$337,603	\$149,366	\$2,897	\$33,649	\$1,909,544	
Interruptible Credit			(\$152,611)	(\$37,858)	(\$96,338)	(\$51,473)	(\$4,632)	\$0	(\$342,912)	
OffSystem Revenue			\$5,472,511	\$1,357,552	\$3,454,581	\$1,845,793	\$166,092	\$0	\$12,296,529	
Excess Facility Revenue			\$0	\$3,220	\$342,677	\$696,075	\$864	\$0	\$1,042,837	
Sale of Emission			\$14,514	\$3,734	\$10,326	\$6,212	\$593	\$0	\$35,379	
Allocate Non Rate Revenues for Others			\$16,271	\$4,118	\$8,460	\$4,425	\$374	(\$33,649)	\$0	
TOTAL REVENUE			\$119,118,755	\$33,487,513	\$69,009,145	\$33,815,706	\$2,636,515	\$0	\$258,067,633	
%			46.16%	12.98%	26.74%	13.10%	1.02%	0.00%	100%	
REVENUE DEFICIENCY			\$5,671,667	(\$1,903,113)	(\$4,123,044)	\$120,072	\$234,418	\$0	\$0	
% CHANGE			5.13%	-6.10%	-6.46%	0.39%	9.68%	0.00%	0.00%	

# STAFF CLASS COST-OF-SERVICE RESULTS

(At Staff MidPoint ROR 8.09%)

EMPIRE DISTRICT ELECTRIC

CASE NO. ER-2004-0570

FUNCTIONAL CATEGORY			RES	SGS	LGS	LPS	SC	Other	TOTAL	% OF TOTAL
PRODUCTION	CAPACITY		\$38,719,951	\$9,605,159	\$24,442,382	\$13,059,640	\$1,175,162	\$0	\$87,002,294	34.67%
PRODUCTION	ENERGY		\$32,368,581	\$8,327,686	\$23,030,398	\$13,854,626	\$1,321,926	\$0	\$78,903,218	31.44%
TRANSMISSION	CAPACITY		\$7,898,628	\$1,959,392	\$4,986,093	\$2,664,085	\$239,726	\$0	\$17,747,924	7.07%
DISTRIBUTION	SUBSTATIONS	DEMAND	\$4,149,537	\$1,013,290	\$2,263,289	\$930,165	\$68,917	\$0	\$8,425,198	3.36%
DISTRIBUTION	POLES AND CONDUCTORS	PRI. FEEDER - DEMAND	\$3,946,554	\$963,723	\$2,152,575	\$884,664	\$0	\$0	\$7,947,517	3.17%
DISTRIBUTION	POLES AND CONDUCTORS	PRI. TAP - CUSTOMER	\$3,713,875	\$835,760	\$180,678	\$10,304	\$0	\$0	\$4,740,616	1.89%
DISTRIBUTION	POLES AND CONDUCTORS	SEC. CUSTOMER	\$2,722,652	\$612,698	\$129,949	\$944	\$0	\$0	\$3,466,243	1.38%
DISTRIBUTION	POLES AND CONDUCTORS	PRI. TAP - DEMAND	\$4,581,984	\$1,118,890	\$2,499,159	\$1,027,103	\$0	\$0	\$9,227,136	3.68%
DISTRIBUTION	POLES AND CONDUCTORS	SEC. DEMAND	\$2,278,839	\$556,477	\$1,072,873	\$66,337	\$0	\$0	\$3,974,526	1.58%
DISTRIBUTION	TRANSFORMERS	SEC. CUSTOMER	\$3,336,437	\$1,057,158	\$224,343	\$0	\$0	\$0	\$4,617,938	1.84%
DISTRIBUTION	TRANSFORMERS	DEMAND	\$1,387,521	\$325,177	\$654,597	\$0	\$0	\$0	\$2,367,296	0.94%
DISTRIBUTION	CUSTOMER INSTALLATIONS		\$0	\$878,731	\$101,359	\$1,589	\$45	\$0	\$981,724	0.39%
DISTRIBUTION	SERVICES		\$4,109,637	\$1,009,687	\$655,512	\$0	\$0	\$0	\$5,774,836	2.30%
DISTRIBUTION	METERS		\$2,829,959	\$921,563	\$321,026	\$65,240	\$2,039	\$0	\$4,139,826	1.65%
	CUSTOMER DEPOSITS		(\$287,931)	(\$148,884)	(\$83,101)	\$0	\$0	\$0	(\$519,915)	-0.21%
	METER READING		\$1,708,818	\$384,547	\$83,133	\$4,741	\$148	\$0	\$2,181,387	0.87%
	BILLING, SALES, SERVICE		\$3,736,658	\$633,138	\$73,172	\$1,038	\$32	\$0	\$4,444,039	1.77%
	ASSIGNED LGS/LPS/SC		\$0	\$0	\$104,266	\$1,480	\$46	\$0	\$105,791	0.04%
	ASSIGNED RES/SGS		\$4,033,634	\$595,714	\$0	\$0	\$0	\$0	\$4,629,348	1.84%
	EXCESS FACILITY		\$80	\$2,608	\$241,260	\$524,192	\$639	\$0	\$768,779	0.31%
TOTAL			\$121,235,413	\$30,652,514	\$63,132,962	\$33,096,149	\$2,808,681	\$0	\$250,925,719	100.00%
%			48.32%	12.22%	25.16%	13.19%	1.12%	0.00%	100%	
RATE REVENUE			\$110,644,795	\$31,220,119	\$63,842,339	\$30,585,036	\$2,421,236	\$4,412,733	\$243,126,257	
Allocate Rate Revenues for Others			\$2,132,023	\$539,049	\$1,110,244	\$582,023	\$49,393	(\$4,412,733)	\$0	
NON RATE REVENUE			\$989,468	\$396,562	\$337,603	\$149,366	\$2,897	\$33,649	\$1,909,544	
Interruptible Credit			(\$152,611)	(\$37,858)	(\$96,338)	(\$51,473)	(\$4,632)	\$0	(\$342,912)	
OffSystem Revenue			\$5,472,511	\$1,357,552	\$3,454,581	\$1,845,793	\$166,092	\$0	\$12,296,529	
Excess Facility Revenue			\$0	\$3,220	\$342,677	\$696,075	\$864	\$0	\$1,042,837	
Sale of Emission			\$14,514	\$3,734	\$10,326	\$6,212	\$593	\$0	\$35,379	
Allocate Non Rate Revenues for Others			\$16,258	\$4,110	\$8,466	\$4,438	\$377	(\$33,649)	\$0	
TOTAL REVENUE			\$119,116,957	\$33,486,488	\$69,009,899	\$33,817,469	\$2,636,819	\$0	\$258,067,633	
%			46.16%	12.98%	26.74%	13.10%	1.02%	0.00%	100%	
REVENUE DEFICIENCY			\$2,118,456	(\$2,833,974)	(\$5,876,937)	(\$721,321)	\$171,862	\$0	(\$7,141,914)	
% CHANGE			1.91%	-9.08%	-9.21%	-2.36%	7.10%	0.00%	-2.94%	

**EMPIRE ELECTRIC COMPANY RATE CASE**  
**STAFF COST-BASED RATE DESIGN**  
**ALLOCATION OF RESIDENTIAL COSTS TO SEASONS**

Cost Category	Total Costs		
	Annual	Winter	Summer
Production - Capacity	\$38,719,951	\$24,608,055	\$14,111,896
Production - Energy	\$32,368,581	\$20,697,943	\$11,670,638
Transmission	\$7,898,628	\$5,043,629	\$2,854,999
Substations	\$4,149,537	\$2,649,666	\$1,499,871
Lines, Poles, Conductors-Primary Feeders-Demand	\$3,946,554	\$2,520,052	\$1,426,502
Lines, Poles, Conductors-Primary Taps-Demand	\$4,581,984	\$2,925,803	\$1,656,181
Lines, Poles, Conductors-Secondary-Demand	\$2,278,839	\$1,455,141	\$823,698
Lines, Poles, Conductors-Primary Taps-Customer	\$3,713,875	\$2,475,917	\$1,237,958
Lines, Poles, Conductors-Secondary-Customer	\$2,722,652	\$1,815,102	\$907,551
Line Transformers-Demand	\$1,387,521	\$898,988	\$488,533
Line Transformers-Secondary-Customer	\$3,336,437	\$2,224,291	\$1,112,146
Customer Installation	\$0	\$0	\$0
Services	\$4,109,637	\$2,739,758	\$1,369,879
Meters	\$2,829,959	\$1,886,639	\$943,320
Meter Reading	\$1,708,818	\$1,139,212	\$569,606
Customer Service, Sales & Collections	\$3,736,658	\$2,491,105	\$1,245,553
Customer Deposits	(\$287,931)	(\$191,954)	(\$95,977)
Assigned	\$4,033,634	\$2,689,089	\$1,344,545
Excess Facility	\$80	\$53	\$27
Other Revenues	(\$8,472,162)	(\$5,648,108)	(\$2,824,054)
Total Costs to be Recovered in Rates	\$112,763,251	\$72,420,382	\$40,342,869

Study Period Rate Revenues	\$110,644,795		
Required Change in Rate Revenues (\$)	\$2,118,456		
Required Change in Rate Revenues (%)	1.91%		

**EMPIRE ELECTRIC COMPANY RATE CASE**  
**STAFF COST-BASED RATE DESIGN**  
**ALLOCATION OF SMALL GENERAL SERVICE COSTS TO SEASONS**

Cost Category	Total Costs		
	Annual	Winter	Summer
Production - Capacity	\$9,605,159	\$5,685,915	\$3,919,243
Production - Energy	\$8,327,686	\$5,198,193	\$3,129,493
Transmission	\$1,959,392	\$1,081,878	\$877,514
Substations	\$1,013,290	\$559,488	\$453,802
Lines, Poles, Conductors-Primary Feeders-Demand	\$963,723	\$532,119	\$431,603
Lines, Poles, Conductors-Primary Taps-Demand	\$1,118,890	\$617,795	\$501,095
Lines, Poles, Conductors-Secondary-Demand	\$556,477	\$307,259	\$249,218
Lines, Poles, Conductors-Primary Taps-Customer	\$835,760	\$557,173	\$278,587
Lines, Poles, Conductors-Secondary-Customer	\$612,698	\$408,465	\$204,233
Line Transformers-Demand	\$325,177	\$198,166	\$127,012
Line Transformers-Secondary-Customer	\$1,057,158	\$704,772	\$352,386
Customer Installation	\$878,731	\$585,821	\$292,910
Services	\$1,009,687	\$673,125	\$336,562
Meters	\$921,563	\$614,375	\$307,188
Meter Reading	\$384,547	\$256,365	\$128,182
Customer Service, Sales & Collections	\$633,138	\$422,092	\$211,046
Customer Deposits	(\$148,884)	(\$99,256)	(\$49,628)
Assigned	\$595,714	\$397,142	\$198,571
Excess Facility	\$2,608	\$1,739	\$869
Other Revenues	(\$2,266,369)	(\$1,510,913)	(\$755,456)
Total Costs to be Recovered in Rates	\$28,386,145	\$17,191,714	\$11,194,431

  

Study Period Rate Revenues	\$31,220,119		
Required Change in Rate Revenues (\$)	(\$2,833,974)		
Required Change in Rate Revenues (%)	-9.08%		

**EMPIRE ELECTRIC COMPANY RATE CASE**  
**STAFF COST-BASED RATE DESIGN**  
**ALLOCATION OF LARGE GENERAL SERVICE COSTS TO SEASONS**

Cost Category	Total Costs		
	Annual	Winter	Summer
Production - Capacity	\$24,442,382	\$14,744,275	\$9,698,107
Production - Energy	\$23,030,398	\$14,368,395	\$8,662,003
Transmission	\$4,986,093	\$2,865,724	\$2,120,370
Substations	\$2,263,289	\$1,300,810	\$962,479
Lines, Poles, Conductors-Primary Feeders-Demand	\$2,152,575	\$1,237,178	\$915,397
Lines, Poles, Conductors-Primary Taps-Demand	\$2,499,159	\$1,436,375	\$1,062,784
Lines, Poles, Conductors-Secondary-Demand	\$1,072,873	\$622,669	\$450,205
Lines, Poles, Conductors-Primary Taps-Customer	\$180,678	\$120,452	\$60,226
Lines, Poles, Conductors-Secondary-Customer	\$129,949	\$86,632	\$43,316
Line Transformers-Demand	\$654,597	\$436,398	\$218,199
Line Transformers-Secondary-Customer	\$224,343	\$149,562	\$74,781
Customer Installation	\$101,359	\$67,573	\$33,786
Services	\$655,512	\$437,008	\$218,504
Meters	\$321,026	\$214,017	\$107,009
Meter Reading	\$83,133	\$55,422	\$27,711
Customer Service, Sales & Collections	\$73,172	\$48,781	\$24,391
Customer Deposits	(\$83,101)	(\$55,400)	(\$27,700)
Assigned	\$104,266	\$69,510	\$34,755
Excess Facility	\$241,260	\$160,840	\$80,420
Other Revenues	(\$5,167,561)	(\$3,445,040)	(\$1,722,520)
Total Costs to be Recovered in Rates	\$57,965,402	\$34,921,180	\$23,044,221

  

Study Period Rate Revenues	\$63,842,339		
Required Change in Rate Revenues (\$)	(\$5,876,937)		
Required Change in Rate Revenues (%)	-9.21%		

**EMPIRE ELECTRIC COMPANY RATE CASE**  
**STAFF COST-BASED RATE DESIGN**  
**ALLOCATION OF LARGE POWER SERVICE COSTS TO SEASONS**

Cost Category	Total Costs		
	Annual	Winter	Summer
Production - Capacity	\$13,059,640	\$8,231,704	\$4,827,937
Production - Energy	\$13,854,626	\$8,722,520	\$5,132,107
Transmission	\$2,664,085	\$1,619,232	\$1,044,853
Substations	\$930,165	\$565,355	\$364,810
Lines, Poles, Conductors-Primary Feeders-Demand	\$884,664	\$537,699	\$346,965
Lines, Poles, Conductors-Primary Taps-Demand	\$1,027,103	\$624,274	\$402,829
Lines, Poles, Conductors-Secondary-Demand	\$66,337	\$36,760	\$29,577
Lines, Poles, Conductors-Primary Taps-Customer	\$10,304	\$6,869	\$3,435
Lines, Poles, Conductors-Secondary-Customer	\$944	\$629	\$315
Line Transformers-Demand	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$0	\$0	\$0
Customer Installation	\$1,589	\$1,059	\$530
Services	\$0	\$0	\$0
Meters	\$65,240	\$43,493	\$21,747
Meter Reading	\$4,741	\$3,161	\$1,580
Customer Service, Sales & Collections	\$1,038	\$692	\$346
Customer Deposits	\$0	\$0	\$0
Assigned	\$1,480	\$986	\$493
Excess Facility	\$524,192	\$349,461	\$174,731
Other Revenues	(\$3,232,434)	(\$2,154,956)	(\$1,077,478)
Total Costs to be Recovered in Rates	\$29,863,715	\$18,588,939	\$11,274,776

Study Period Rate Revenues	\$30,585,036		
Required Change in Rate Revenues (\$)	(\$721,321)		
Required Change in Rate Revenues (%)	-2.36%		

**EMPIRE ELECTRIC COMPANY RATE CASE**  
**STAFF COST-BASED RATE DESIGN**  
**ALLOCATION OF SPECIAL CONTRACT COSTS TO SEASONS**

Cost Category	Total Costs		
	Annual	Winter	Summer
Production - Capacity	\$1,175,162	\$784,141	\$391,021
Production - Energy	\$1,321,926	\$872,711	\$449,215
Transmission	\$239,726	\$159,387	\$80,339
Substations	\$68,917	\$45,821	\$23,096
Lines, Poles, Conductors-Primary Feeders-Demand	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$0	\$0	\$0
Line Transformers-Demand	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$0	\$0	\$0
Customer Installation	\$45	\$30	\$15
Services	\$0	\$0	\$0
Meters	\$2,039	\$1,359	\$680
Meter Reading	\$148	\$99	\$49
Customer Service, Sales & Collections	\$32	\$22	\$11
Customer Deposits	\$0	\$0	\$0
Assigned	\$46	\$31	\$15
Excess Facility	\$639	\$426	\$213
Other Revenues	(\$215,584)	(\$143,723)	(\$71,861)
Total Costs to be Recovered in Rates	\$2,593,097	\$1,720,305	\$872,792

Study Period Rate Revenues	\$2,421,236		
Required Change in Rate Revenues (\$)	\$171,862		
Required Change in Rate Revenues (%)	7.10%		

**EMPIRE ELECTRIC COMPANY RATE CASE**  
**STAFF COST-BASED RATE DESIGN**  
**ALLOCATION OF TOTAL COSTS TO SEASONS**

Cost Category	Total Costs		
	Annual	Winter	Summer
Production - Capacity	\$87,002,294	\$54,054,090	\$32,948,205
Production - Energy	\$78,903,218	\$49,859,763	\$29,043,455
Transmission	\$17,747,924	\$10,769,850	\$6,978,074
Substations	\$8,425,198	\$5,121,140	\$3,304,058
Lines, Poles, Conductors-Primary Feeders-Demand	\$7,947,517	\$4,827,049	\$3,120,467
Lines, Poles, Conductors-Primary Taps-Demand	\$9,227,136	\$5,604,246	\$3,622,889
Lines, Poles, Conductors-Secondary-Demand	\$3,974,526	\$2,421,829	\$1,552,698
Lines, Poles, Conductors-Primary Taps-Customer	\$4,740,616	\$3,160,411	\$1,580,205
Lines, Poles, Conductors-Secondary-Customer	\$3,466,243	\$2,310,829	\$1,155,414
Line Transformers-Demand	\$2,367,296	\$1,533,552	\$833,744
Line Transformers-Secondary-Customer	\$4,617,938	\$3,078,625	\$1,539,313
Customer Installation	\$981,724	\$654,483	\$327,241
Services	\$5,774,836	\$3,849,890	\$1,924,945
Meters	\$4,139,826	\$2,759,884	\$1,379,942
Meter Reading	\$2,181,387	\$1,454,258	\$727,129
Customer Service, Sales & Collections	\$4,444,039	\$2,962,693	\$1,481,346
Customer Deposits	(\$519,915)	(\$346,610)	(\$173,305)
Assigned	\$4,735,139	\$3,156,759	\$1,578,380
Excess Facility	\$768,779	\$512,519	\$256,260
Other Revenues	(\$19,354,109)	(\$12,902,740)	(\$6,451,370)
Total Costs to be Recovered in Rates	\$231,571,610	\$144,842,520	\$86,729,090

Study Period Rate Revenues	\$243,126,257		
Required Change in Rate Revenues (\$)	(\$7,141,914)		
Required Change in Rate Revenues (%)	-2.94%		

**CLASSIFICATION OF COSTS  
RESIDENTIAL**

	Total Costs			Fixed Costs			Variable Costs			Energy Costs		
	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer
Production - Capacity	\$38,719,951	\$24,608,055	\$14,111,896	\$9,686,711	\$6,457,807	\$3,228,904	\$7,350,068	\$4,420,942	\$2,929,125	\$21,683,173	\$13,729,305	\$7,953,867
Production - Energy	\$32,368,581	\$20,697,943	\$11,670,638	\$0	\$0	\$0	\$0	\$0	\$0	\$32,368,581	\$20,697,943	\$11,670,638
Transmission	\$7,898,628	\$5,043,629	\$2,854,999	\$4,490,974	\$2,993,983	\$1,496,991	\$3,407,654	\$2,049,647	\$1,358,007	\$0	\$0	\$0
Substations	\$4,149,537	\$2,649,666	\$1,499,871	\$2,359,329	\$1,572,886	\$786,443	\$1,790,208	\$1,076,780	\$713,428	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Feeders-Demand	\$3,946,554	\$2,520,052	\$1,426,502	\$2,243,918	\$1,495,945	\$747,973	\$1,702,636	\$1,024,107	\$678,529	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$4,581,984	\$2,925,803	\$1,656,181	\$2,605,208	\$1,736,805	\$868,403	\$1,976,776	\$1,188,997	\$787,778	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$2,278,839	\$1,455,141	\$823,698	\$1,295,694	\$863,796	\$431,898	\$983,145	\$591,345	\$391,800	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$3,713,875	\$2,475,917	\$1,237,958	\$3,713,875	\$2,475,917	\$1,237,958	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$2,722,652	\$1,815,102	\$907,551	\$2,722,652	\$1,815,102	\$907,551	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Demand	\$1,387,521	\$898,988	\$488,533	\$988,249	\$658,832	\$329,416	\$399,272	\$240,156	\$159,117	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$3,336,437	\$2,224,291	\$1,112,146	\$3,336,437	\$2,224,291	\$1,112,146	\$0	\$0	\$0	\$0	\$0	\$0
Customer Installation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Services	\$4,109,637	\$2,739,758	\$1,369,879	\$4,109,637	\$2,739,758	\$1,369,879	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$2,829,959	\$1,886,639	\$943,320	\$2,829,959	\$1,886,639	\$943,320	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	\$1,708,818	\$1,139,212	\$569,606	\$1,708,818	\$1,139,212	\$569,606	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service, Sales & Collections	\$3,736,658	\$2,491,105	\$1,245,553	\$3,736,658	\$2,491,105	\$1,245,553	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits	(\$287,931)	(\$191,954)	(\$95,977)	(\$287,931)	(\$191,954)	(\$95,977)	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$4,033,634	\$2,689,089	\$1,344,545	\$4,033,634	\$2,689,089	\$1,344,545	\$0	\$0	\$0	\$0	\$0	\$0
Excess Facility	\$80	\$53	\$27	\$80	\$53	\$27	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	(\$8,472,162)	(\$5,648,108)	(\$2,824,054)	(\$8,472,162)	(\$5,648,108)	(\$2,824,054)	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs to be Recovered in Rates	\$112,763,251	\$72,420,382	\$40,342,869	\$41,101,738	\$27,401,159	\$13,700,579	\$17,609,759	\$10,591,975	\$7,017,784	\$54,051,754	\$34,427,249	\$19,624,505

**CLASSIFICATION OF COSTS  
SMALL GENERAL SERVICE**

	Total Costs			Fixed Costs			Variable Costs			Energy Costs		
	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer
Production - Capacity	\$9,605,159	\$5,685,915	\$3,919,243	\$2,657,749	\$1,771,833	\$885,916	\$1,568,520	\$561,702	\$1,006,819	\$5,378,889	\$3,352,381	\$2,026,508
Production - Energy	\$8,327,686	\$5,198,193	\$3,129,493	\$0	\$0	\$0	\$0	\$0	\$0	\$8,327,686	\$5,198,193	\$3,129,493
Transmission	\$1,959,392	\$1,081,878	\$877,514	\$1,232,192	\$821,461	\$410,731	\$727,201	\$260,417	\$466,783	\$0	\$0	\$0
Substations	\$1,013,290	\$559,488	\$453,802	\$637,222	\$424,814	\$212,407	\$376,068	\$134,674	\$241,395	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Feeders-Demand	\$963,723	\$532,119	\$431,603	\$606,051	\$404,034	\$202,017	\$357,672	\$128,086	\$229,586	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$1,118,890	\$617,795	\$501,095	\$703,630	\$469,087	\$234,543	\$415,260	\$148,709	\$266,552	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$556,477	\$307,259	\$249,218	\$349,949	\$233,299	\$116,650	\$206,529	\$73,960	\$132,569	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$835,760	\$557,173	\$278,587	\$835,760	\$557,173	\$278,587	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$612,698	\$408,465	\$204,233	\$612,698	\$408,465	\$204,233	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Demand	\$325,177	\$198,166	\$127,012	\$264,835	\$176,557	\$88,278	\$60,342	\$21,609	\$38,733	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$1,057,158	\$704,772	\$352,386	\$1,057,158	\$704,772	\$352,386	\$0	\$0	\$0	\$0	\$0	\$0
Customer Installation	\$878,731	\$585,821	\$292,910	\$878,731	\$585,821	\$292,910	\$0	\$0	\$0	\$0	\$0	\$0
Services	\$1,009,687	\$673,125	\$336,562	\$1,009,687	\$673,125	\$336,562	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$921,563	\$614,375	\$307,188	\$921,563	\$614,375	\$307,188	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	\$384,547	\$256,365	\$128,182	\$384,547	\$256,365	\$128,182	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service, Sales & Collections	\$633,138	\$422,092	\$211,046	\$633,138	\$422,092	\$211,046	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits	(\$148,884)	(\$99,256)	(\$49,628)	(\$148,884)	(\$99,256)	(\$49,628)	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$595,714	\$397,142	\$198,571	\$595,714	\$397,142	\$198,571	\$0	\$0	\$0	\$0	\$0	\$0
Excess Facility	\$2,608	\$1,739	\$869	\$2,608	\$1,739	\$869	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	(\$2,266,369)	(\$1,510,913)	(\$755,456)	(\$2,266,369)	(\$1,510,913)	(\$755,456)	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs to be Recovered in Rates	\$28,386,145	\$17,191,714	\$11,194,431	\$10,967,977	\$7,311,984	\$3,655,992	\$3,711,593	\$1,329,156	\$2,382,437	\$13,706,575	\$8,550,574	\$5,156,001

**CLASSIFICATION OF COSTS  
LARGE GENERAL SERVICE**

	Total Costs			Fixed Costs			Variable Costs			Energy Costs		
	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer
Production - Capacity	\$24,442,382	\$14,744,275	\$9,698,107	\$7,936,363	\$5,290,909	\$2,645,454	\$2,818,285	\$890,253	\$1,928,032	\$13,687,734	\$8,563,113	\$5,124,621
Production - Energy	\$23,030,398	\$14,368,395	\$8,662,003	\$0	\$0	\$0	\$0	\$0	\$0	\$23,030,398	\$14,368,395	\$8,662,003
Transmission	\$4,986,093	\$2,865,724	\$2,120,370	\$3,679,474	\$2,452,983	\$1,226,491	\$1,306,619	\$412,741	\$893,878	\$0	\$0	\$0
Substations	\$2,263,289	\$1,300,810	\$962,479	\$1,670,188	\$1,113,458	\$556,729	\$593,101	\$187,351	\$405,749	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Feeders-Demand	\$2,152,575	\$1,237,178	\$915,397	\$1,588,487	\$1,058,991	\$529,496	\$564,088	\$178,187	\$385,901	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$2,499,159	\$1,436,375	\$1,062,784	\$1,844,247	\$1,229,498	\$614,749	\$654,911	\$206,876	\$448,035	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$1,072,873	\$622,669	\$450,205	\$797,503	\$531,669	\$265,834	\$275,370	\$91,000	\$184,370	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$180,678	\$120,452	\$60,226	\$180,678	\$120,452	\$60,226	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$129,949	\$86,632	\$43,316	\$129,949	\$86,632	\$43,316	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Demand	\$654,597	\$436,398	\$218,199	\$654,597	\$436,398	\$218,199	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$224,343	\$149,562	\$74,781	\$224,343	\$149,562	\$74,781	\$0	\$0	\$0	\$0	\$0	\$0
Customer Installation	\$101,359	\$67,573	\$33,786	\$101,359	\$67,573	\$33,786	\$0	\$0	\$0	\$0	\$0	\$0
Services	\$655,512	\$437,008	\$218,504	\$655,512	\$437,008	\$218,504	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$321,026	\$214,017	\$107,009	\$321,026	\$214,017	\$107,009	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	\$83,133	\$55,422	\$27,711	\$83,133	\$55,422	\$27,711	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service, Sales & Collections	\$73,172	\$48,781	\$24,391	\$73,172	\$48,781	\$24,391	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits	(\$83,101)	(\$55,400)	(\$27,700)	(\$83,101)	(\$55,400)	(\$27,700)	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$104,266	\$69,510	\$34,755	\$104,266	\$69,510	\$34,755	\$0	\$0	\$0	\$0	\$0	\$0
Excess Facility	\$241,260	\$160,840	\$80,420	\$241,260	\$160,840	\$80,420	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	(\$5,167,561)	(\$3,445,040)	(\$1,722,520)	(\$5,167,561)	(\$3,445,040)	(\$1,722,520)	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs to be Recovered in Rates	\$57,965,402	\$34,921,180	\$23,044,221	\$15,034,895	\$10,023,263	\$5,011,632	\$6,212,374	\$1,966,408	\$4,245,966	\$36,718,132	\$22,931,508	\$13,786,624

**CLASSIFICATION OF COSTS  
LARGE POWER SERVICE**

	Total Costs			Fixed Costs			Variable Costs			Energy Costs		
	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer
Production - Capacity	\$13,059,640	\$8,231,704	\$4,827,937	\$4,668,477	\$3,112,318	\$1,556,159	\$1,077,765	\$380,250	\$697,515	\$7,313,399	\$4,739,136	\$2,574,263
Production - Energy	\$13,854,626	\$8,722,520	\$5,132,107	\$0	\$0	\$0	\$0	\$0	\$0	\$13,854,626	\$8,722,520	\$5,132,107
Transmission	\$2,664,085	\$1,619,232	\$1,044,853	\$2,164,409	\$1,442,940	\$721,470	\$499,676	\$176,292	\$323,383	\$0	\$0	\$0
Substations	\$930,165	\$565,355	\$364,810	\$755,704	\$503,802	\$251,901	\$174,462	\$61,552	\$112,909	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Feeders-Demand	\$884,664	\$537,699	\$346,965	\$718,737	\$479,158	\$239,579	\$165,928	\$58,542	\$107,386	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$1,027,103	\$624,274	\$402,829	\$834,460	\$556,306	\$278,153	\$192,643	\$67,967	\$124,676	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$66,337	\$36,760	\$29,577	\$45,484	\$30,323	\$15,161	\$20,852	\$6,437	\$14,415	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$10,304	\$6,869	\$3,435	\$10,304	\$6,869	\$3,435	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$944	\$629	\$315	\$944	\$629	\$315	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Installation	\$1,589	\$1,059	\$530	\$1,589	\$1,059	\$530	\$0	\$0	\$0	\$0	\$0	\$0
Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$65,240	\$43,493	\$21,747	\$65,240	\$43,493	\$21,747	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	\$4,741	\$3,161	\$1,580	\$4,741	\$3,161	\$1,580	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service, Sales & Collections	\$1,038	\$692	\$346	\$1,038	\$692	\$346	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$1,480	\$986	\$493	\$1,480	\$986	\$493	\$0	\$0	\$0	\$0	\$0	\$0
Excess Facility	\$524,192	\$349,461	\$174,731	\$524,192	\$349,461	\$174,731	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	(\$3,232,434)	(\$2,154,956)	(\$1,077,478)	(\$3,232,434)	(\$2,154,956)	(\$1,077,478)	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs to be Recovered in Rates	\$29,863,715	\$18,588,939	\$11,274,776	\$6,564,365	\$4,376,243	\$2,188,122	\$2,131,325	\$751,040	\$1,380,285	\$21,168,025	\$13,461,655	\$7,706,369

**CLASSIFICATION OF COSTS  
SPECIAL CONTRACT**

	Total Costs			Fixed Costs			Variable Costs			Energy Costs		
	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer
Production - Capacity	\$1,175,162	\$784,141	\$391,021	\$491,320	\$327,547	\$163,773	\$25,752	\$16,240	\$9,511	\$658,091	\$440,354	\$217,737
Production - Energy	\$1,321,926	\$872,711	\$449,215	\$0	\$0	\$0	\$0	\$0	\$0	\$1,321,926	\$872,711	\$449,215
Transmission	\$239,726	\$159,387	\$80,339	\$227,787	\$151,858	\$75,929	\$11,939	\$7,529	\$4,410	\$0	\$0	\$0
Substations	\$68,917	\$45,821	\$23,096	\$65,485	\$43,656	\$21,828	\$3,432	\$2,165	\$1,268	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Feeders-Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Demand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Customer Installation	\$45	\$30	\$15	\$45	\$30	\$15	\$0	\$0	\$0	\$0	\$0	\$0
Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$2,039	\$1,359	\$680	\$2,039	\$1,359	\$680	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	\$148	\$99	\$49	\$148	\$99	\$49	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service, Sales & Collections	\$32	\$22	\$11	\$32	\$22	\$11	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$46	\$31	\$15	\$46	\$31	\$15	\$0	\$0	\$0	\$0	\$0	\$0
Excess Facility	\$639	\$426	\$213	\$639	\$426	\$213	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	(\$215,584)	(\$143,723)	(\$71,861)	(\$215,584)	(\$143,723)	(\$71,861)	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs to be Recovered in Rates	\$2,593,097	\$1,720,305	\$872,792	\$571,958	\$381,305	\$190,653	\$41,123	\$25,934	\$15,188	\$1,980,017	\$1,313,065	\$666,952

**CLASSIFICATION OF COSTS  
TOTAL**

	Total Costs			Fixed Costs			Variable Costs			Energy Costs		
	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer	Annual	Winter	Summer
Production - Capacity	\$87,002,294	\$54,054,090	\$32,948,205	\$25,440,621	\$16,960,414	\$8,480,207	\$12,840,389	\$6,269,387	\$6,571,001	\$48,721,285	\$30,824,288	\$17,896,996
Production - Energy	\$78,903,218	\$49,859,763	\$29,043,455	\$0	\$0	\$0	\$0	\$0	\$0	\$78,903,218	\$49,859,763	\$29,043,455
Transmission	\$17,747,924	\$10,769,850	\$6,978,074	\$11,794,835	\$7,863,224	\$3,931,612	\$5,953,089	\$2,906,627	\$3,046,462	\$0	\$0	\$0
Substations	\$8,425,198	\$5,121,140	\$3,304,058	\$5,487,927	\$3,658,618	\$1,829,309	\$2,937,271	\$1,462,522	\$1,474,749	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Feeders-Demand	\$7,947,517	\$4,827,049	\$3,120,467	\$5,157,192	\$3,438,128	\$1,719,064	\$2,790,324	\$1,388,921	\$1,401,403	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Demand	\$9,227,136	\$5,604,246	\$3,622,889	\$5,987,545	\$3,991,697	\$1,995,848	\$3,239,591	\$1,612,550	\$1,627,041	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Demand	\$3,974,526	\$2,421,829	\$1,552,698	\$2,488,630	\$1,659,087	\$829,543	\$1,485,896	\$762,742	\$723,154	\$0	\$0	\$0
Lines, Poles, Conductors-Primary Taps-Customer	\$4,740,616	\$3,160,411	\$1,580,205	\$4,740,616	\$3,160,411	\$1,580,205	\$0	\$0	\$0	\$0	\$0	\$0
Lines, Poles, Conductors-Secondary-Customer	\$3,466,243	\$2,310,829	\$1,155,414	\$3,466,243	\$2,310,829	\$1,155,414	\$0	\$0	\$0	\$0	\$0	\$0
Line Transformers-Demand	\$2,367,296	\$1,533,552	\$833,744	\$1,907,681	\$1,271,787	\$635,894	\$459,615	\$261,765	\$197,850	\$0	\$0	\$0
Line Transformers-Secondary-Customer	\$4,617,938	\$3,078,625	\$1,539,313	\$4,617,938	\$3,078,625	\$1,539,313	\$0	\$0	\$0	\$0	\$0	\$0
Customer Installation	\$981,724	\$654,483	\$327,241	\$981,724	\$654,483	\$327,241	\$0	\$0	\$0	\$0	\$0	\$0
Services	\$5,774,836	\$3,849,890	\$1,924,945	\$5,774,836	\$3,849,890	\$1,924,945	\$0	\$0	\$0	\$0	\$0	\$0
Meters	\$4,139,826	\$2,759,884	\$1,379,942	\$4,139,826	\$2,759,884	\$1,379,942	\$0	\$0	\$0	\$0	\$0	\$0
Meter Reading	\$2,181,387	\$1,454,258	\$727,129	\$2,181,387	\$1,454,258	\$727,129	\$0	\$0	\$0	\$0	\$0	\$0
Customer Service, Sales & Collections	\$4,444,039	\$2,962,693	\$1,481,346	\$4,444,039	\$2,962,693	\$1,481,346	\$0	\$0	\$0	\$0	\$0	\$0
Customer Deposits	(\$519,915)	(\$346,610)	(\$173,305)	(\$519,915)	(\$346,610)	(\$173,305)	\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$4,735,139	\$3,156,759	\$1,578,380	\$4,735,139	\$3,156,759	\$1,578,380	\$0	\$0	\$0	\$0	\$0	\$0
Excess Facility	\$768,779	\$512,519	\$256,260	\$768,779	\$512,519	\$256,260	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenues	(\$19,354,109)	(\$12,902,740)	(\$6,451,370)	(\$19,354,109)	(\$12,902,740)	(\$6,451,370)	\$0	\$0	\$0	\$0	\$0	\$0
Total Costs to be Recovered in Rates	\$231,571,610	\$144,842,520	\$86,729,090	\$74,240,933	\$49,493,955	\$24,746,978	\$29,706,174	\$14,664,514	\$15,041,661	\$127,624,503	\$80,684,051	\$46,940,452