

Exhibit No.:

Issues: Seasonal Cost of Service

Witness: Hong Hu

Sponsoring Party: MO PSC Staff

Type of Exhibit: Direct Testimony

Case No.: ER-2004-0570

Date Testimony Prepared: October 4, 2004

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY OPERATIONS DIVISION

FILED³

DIRECT TESTIMONY

DEC 28 2004

OF

Missouri Public
Service Commission

HONG HU

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2004-0570

Jefferson City, Missouri

October 2004

Exhibit No. 50
Case No(s) ER-2004-0570
Date 12-04-04 Rptr 48

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

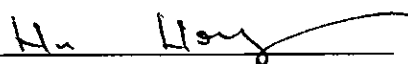
In The Matter Of The Tariff Filing Of The)
Empire District Electric Company To)
Implement A General Rate Increase For)
Retail Electric Service Provided To)
Customers In Its Missouri Service Area)

Case No. ER-2004-0570

AFFIDAVIT OF HONG HU

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Hong Hu, of lawful age, on her oath states: that she has participated in the preparation of the following Direct Testimony in question and answer form, consisting of 3 pages of Direct Testimony to be presented in the above case, that the answers in the following Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true to the best of her knowledge and belief.



Hong Hu

Subscribed and sworn to before me this 15th day of October, 2004.



Notary Public

My commission expires _____

DAWN L. HAKE
Notary Public -- State of Missouri
County of Cole
My Commission Expires Jan 9, 2005

DIRECT TESTIMONY

OF

HONG HU

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2004-0570

Q. Please state your name and business address.

A. My name is Hong Hu and my business address is Missouri Public Service Commission, P. O. Box 360, Jefferson City, Missouri 65102.

Q. Are you the same Hong Hu that previously filed direct testimony in this case?

A. Yes, I am.

Q. What is the purpose of your testimony?

A. The purpose of my Direct Testimony is to present the Staff's Seasonal Cost-of-Service study results.

Q. What is a seasonal cost-of-service study?

A. Basically, a seasonal cost-of-service study is an extension to a class cost-of-service study, which further allocates class cost of service to the summer and winter seasons. A seasonal cost-of-service study can provide guidance in designing seasonally differentiated rates for each customer class.

Q. How did you allocate class cost of service into different seasons?

A. I allocated costs to the seasons on the same bases that costs were allocated to the customer classes, e.g., if certain costs were allocated to the classes based on number of customers, those same costs were allocated to the seasons based on the

1 number of customers in each season. For the costs that were allocated on number of
2 customers, I simply allocated the same amount of cost to each month because, on an
3 annualized basis, each month has the same number of customers. For demand-related
4 costs, I used the capacity utilization method describe below to allocate the costs to each
5 month. I allocated the energy-related costs to each month based upon the monthly kWh
6 sales of each customer class. I summed the costs for June, July, August and September to
7 determine the summer costs, and summed the costs for the remaining months to
8 determine the winter costs.

9 Q. Please describe the capacity utilization method.

10 A. I believe that the proper view of cost causality recognizes that certain
11 equipment and facilities are sized to serve the maximum level of demand, but are utilized
12 throughout the entire year. The capacity utilization method first identifies the proportion
13 of capacity that is utilized each month, and then spreads the corresponding increment of
14 cost into the months when these portions of capacity are actually being used. In this
15 manner, each month would be allocated appropriate costs that correspond to only the
16 proportion of the capacity that is being utilized in that month.

17 Q. Is the seasonal cost-of-service study based on the Staff's class cost-of-
18 service study that you filed on September 20, 2004?

19 A. The seasonal cost-of-service study is based on an update of the Staff's
20 previously filed CCOS. The input data has been updated to reflect updated revenue, sales
21 and loads for the General Power Service rate class in the Large General Service CCOS
22 class, updated load data for the Large Power Service CCOS class, and use of the capacity
23 utilization method for the allocation of capacity related production and transmission cost.

Direct Testimony of
Hong Hu

1 The results of the Staff's updated CCOS study are shown in Schedule 1. The seasonal
2 allocation of these costs by functional category is shown in Schedule 2.

3 Q. As a part of the seasonal class cost-of-service study, did you further
4 classify the costs?

5 A. Yes. Staff witness Janice Pyatte requested that I further classify each
6 functional cost category into the following components to provide information she
7 needed for designing rates: Fixed, Variable and Energy-related. This classification is
8 shown on Schedule 3.

9 Q. Does this conclude your Direct Testimony?

10 A. Yes.

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	\$643,857	\$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	\$2,398,625	\$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)	(\$82,498)	\$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	\$48	\$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	\$13,854,628	\$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	\$983,723	\$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	\$558,477	\$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	\$854,697	\$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	\$1,009,887	\$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	\$104,268	\$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	\$839	\$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		\$989,488	\$396,562	\$337,803	\$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	\$168,092	\$0	\$12,298,529	
	Excess Facility Revenue		\$0	\$3,220	\$342,877	\$696,075	\$864	\$0	\$1,042,837	
	Sale of Emission		\$14,514	\$3,734	\$10,326	\$8,212	\$593	\$0	\$35,379	
	Allocate Non Rate Revenues for Others		\$16,258	\$4,110	\$8,468	\$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