

Class Cost of Service Results
Test Year Ending December 31, 2013

Class Cost of Service

Line	Function	Total	Residential	SGS Energy	SGS Demand	LGS	VLGS	Lighting	Mun. Water Pumping
1	Generation	\$ 9,888,240	\$ 2,543,621	\$ 487,515	\$ 1,218,895	\$ 2,465,238	\$ 3,071,072	\$ 61,851	\$ 40,048
2	Transmission	\$ 832,362	\$ 255,120	\$ 44,631	\$ 107,626	\$ 198,640	\$ 219,617	\$ 3,969	\$ 2,759
3	Substations	\$ 511,316	\$ 174,252	\$ 30,777	\$ 61,410	\$ 112,523	\$ 124,821	\$ 5,177	\$ 2,355
4	3-Phase Lines (64% of Wires)	\$ 722,317	\$ 325,658	\$ 57,519	\$ 114,769	\$ 210,294	\$ -	\$ 9,675	\$ 4,402
5	1-Phase Lines (36% of Wires)	\$ 406,303	\$ 260,659	\$ 46,038	\$ 91,862	\$ -	\$ -	\$ 7,744	\$ -
6	Transformers	\$ 126,418	\$ 79,550	\$ 26,823	\$ 9,174	\$ 5,355	\$ 4,019	\$ -	\$ 1,496
7	Services	\$ 199,112	\$ 161,365	\$ 27,220	\$ 7,634	\$ 1,587	\$ 152	\$ -	\$ 1,154
8	Meters	\$ 68,099	\$ 39,484	\$ 6,660	\$ 5,546	\$ 14,221	\$ 1,360	\$ -	\$ 827
9	Customer Accounts	\$ 205,273	\$ 136,071	\$ 22,953	\$ 38,750	\$ 4,712	\$ 451	\$ 1,363	\$ 973
10	Lighting	\$ 97,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,245	\$ -
11	Total	\$ 13,056,684	\$ 3,975,780	\$ 750,137	\$ 1,655,666	\$ 3,012,572	\$ 3,421,492	\$ 187,022	\$ 54,015
12	Test Year Revenue	\$ 11,455,637	\$ 3,554,156	\$ 886,842	\$ 1,566,336	\$ 2,511,330	\$ 2,683,719	\$ 192,207	\$ 61,047
13	Net Cost of Service	\$ 13,056,684	\$ 3,975,780	\$ 750,137	\$ 1,655,666	\$ 3,012,572	\$ 3,421,492	\$ 187,022	\$ 54,015
14	Difference	\$ (1,601,047)	\$ (421,624)	\$ 136,705	\$ (89,330)	\$ (501,242)	\$ (737,773)	\$ 5,185	\$ 7,032
15	Percentage Increase	14.0%	11.9%	-15.4%	5.7%	20.0%	27.5%	-2.7%	-11.5%
16	Customers	4,507	3,636	613	172	21	2	36	26
17	Retail Sales	217,623,532	50,658,407	10,143,742	26,268,192	55,785,446	72,057,360	1,798,643	911,742
18	Fixed Charge (\$/cust/month)	\$ 12.87	\$ 9.55	\$ 11.37	\$ 29.60	\$ 103.09	\$ 249.22	\$ 225.65	\$ 14.26
19	Volumetric Charge (\$/MWh)	\$ 56.80	\$ 70.26	\$ 65.70	\$ 60.70	\$ 53.54	\$ 47.40	\$ 49.16	\$ 54.36
20	Total Cost of Service (\$/MWh)	\$ 60.00	\$ 78.48	\$ 73.95	\$ 63.03	\$ 54.00	\$ 47.48	\$ 103.98	\$ 59.24
21	Generation \$/MWh	\$ 45.44	\$ 50.21	\$ 48.06	\$ 46.40	\$ 44.19	\$ 42.62	\$ 34.39	\$ 43.92
22	Transmission \$/MWh	\$ 3.82	\$ 5.04	\$ 4.40	\$ 4.10	\$ 3.56	\$ 3.05	\$ 2.21	\$ 3.03
23	Distribution \$/MWh	\$ 10.73	\$ 23.23	\$ 21.49	\$ 12.53	\$ 6.25	\$ 1.82	\$ 67.39	\$ 12.29

Proposed Revenue Targets

Line	Function	Total	Residential	SGS Energy	SGS Demand	LGS	VLGS	Lighting	Mun. Water Pumping
24	Cost of Service	\$ 13,056,684	\$ 3,975,780	\$ 750,137	\$ 1,655,666	\$ 3,012,572	\$ 3,421,492	\$ 187,022	\$ 54,015
25	Adjustment	\$ -	\$ 105,152	\$ 19,840	\$ 43,789	\$ -	\$ (175,156)	\$ 4,946	\$ 1,429
26	Proposed Revenue Target	\$ 13,056,684	\$ 4,080,932	\$ 769,977	\$ 1,699,455	\$ 3,012,572	\$ 3,246,336	\$ 191,968	\$ 55,444
27	Proposed Percentage Increase	14.0%	14.8%	-13.2%	8.5%	20.0%	21.0%	-0.1%	-9.2%