

Exhibit __ (RJM-3)
Revenue Requirements

**Determination of Revenue Requirements -- Summary
Times Interested Earned Ratio (TIER) Method**

(a)	(b)	(c)	(d)	(e)
Line		December 31, 2007	Present Rates	Proposed Rates
No.	Description	Test Year	Pro Forma	Pro Forma
		Actual	Test Year	Test Year
Financial Results From Rates		(\$)	(\$)	(\$)
1	Total Revenue ¹	60,616,389	63,810,752	70,953,669
2	Operating Expense (before interest expense) ¹	57,520,067	63,560,795	63,560,795
3	Net Operating Income (before interest expense) ²	3,096,322	249,957	7,392,875
4	Capital Credits ³	1,016,185	1,016,185	1,016,185
5	Other Non-Operating Income ³	1,192,548	1,192,548	1,192,548
6	Total Margin (before interest expense) ⁴	5,305,055	2,458,690	9,601,608
7	Long Term Interest ³	4,938,327	4,650,000	4,650,000
8	Operating TIER ⁵	0.63	0.05	1.59
9	Modified TIER ⁶	0.87	0.31	1.85
10	TIER ⁷	1.07	0.53	2.06
Required Increase (Decrease) --TIER Objective				
11	Operating Expenses (excluding interest) ¹	57,520,067	63,560,795	63,560,795
12	Margin Requirements			
13	Interest Expense ³	4,938,327	4,650,000	4,650,000
14	Target TIER ⁸	2.20	2.20	2.20
15	Total Margin Required (before interest) ⁹	10,864,319	10,230,000	10,230,000
16	Less: Capital Credits ³	1,016,185	1,016,185	1,016,185
17	Less: Non-Operating Income ³	1,192,548	1,192,548	1,192,548
18	Net Operating Income Required ¹⁰	8,655,586	8,021,267	8,021,267
19	Total Revenue Requirements ¹¹	66,175,653	71,582,062	71,582,062
20	Revenue From Present Rates			
21	Tariff Revenue ¹	60,170,208	63,364,571	70,507,488
22	Other Operating Revenue ¹	446,181	446,181	446,181
23	Total Revenue ¹²	60,616,389	63,810,752	70,953,669
24	Required Increase (Decrease) ¹³	5,559,264	7,771,310	628,392
25	Percent Increase (Decrease) ¹⁴	9.24	12.26	0.89

¹ See Exhibit II.

² Line 1 minus Line 2.

³ Taken from Page 1 of Exhibit (RJM-2).

⁴ Line 3 plus Line 4 plus Line 5.

⁵ Line 3 divided by Line 7.

⁶ Line 3 plus Line 5 divided by Line 7.

⁷ Line 6 divided by Line 7.

⁸ As determined Wheatland.

⁹ Line 13 times Line 14.

¹⁰ Line 15 minus Line 14 minus Line 13.

¹¹ Line 11 plus Line 18.

¹² Line 21 plus Line 22.

¹³ Line 19 minus Line 23.

¹⁴ Line 24 divided by Line 21.

**Cost of Service Summary
Revenue Requirements Summary**

Line No.	Description	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)
1	Revenue Requirements										
2	Revenue Requirements	42,266,457	10,903,975	110,995	140,136	554,432	14,838,458	1,501,587	3,109,865	282,353	668,677
3											
4	Present Rates										
5	Revenue-Present Rates	34,048,967	9,659,775	83,529	111,384	447,512	12,016,580	1,062,829	2,451,048	265,348	510,540
6	Revenue Credits	446,181	126,583	1,095	1,460	5,864	157,466	13,927	32,119	3,477	6,690
7		34,495,148	9,786,357	84,623	112,844	453,376	12,174,047	1,076,756	2,483,167	268,825	517,230
8											
9	Required Incr./(Decr)	7,771,310	1,117,618	26,372	27,292	101,055	2,664,411	424,831	626,698	13,528	151,446
10	Percent		11.57%	31.57%	24.50%	22.58%	22.17%	39.97%	25.57%	5.10%	29.66%
11											
12	Proposed Rates										
13	Revenue-Proposed Rates	41,161,370	10,818,004	105,353	129,565	548,340	14,892,278	1,360,964	3,071,722	285,719	644,263
14	Revenue Credits	446,181	117,265	1,142	1,404	5,944	161,429	14,753	33,297	3,097	6,984
15		41,607,551	10,935,269	106,495	130,969	554,284	15,053,707	1,375,716	3,105,019	288,816	651,247
16											
17	Required Incr./(Decr)	658,907	(31,294)	4,500	9,167	148	(215,249)	125,871	4,846	(6,463)	17,430
18	Percent		(0.29%)	4.27%	7.08%	0.03%	(1.45%)	9.25%	0.16%	(2.26%)	2.71%

**Cost of Service Summary
Revenue Requirements Summary (Cont'd)**

Line No.	Description	Total	Gen. Serv. Large TOD (96-GSLTOD)	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
1	Revenue Requirements						
2	Revenue Requirements	42,266,457	4,692,016	4,980,541	17,712	231,523	234,187
3							
4	Present Rates						
5	Revenue-Present Rates	34,048,967	3,803,470	3,281,860	15,408	172,857	166,826
6	Revenue Credits	446,181	49,841	43,006	202	2,265	2,186
7		34,495,148	3,853,312	3,324,866	15,609	175,122	169,012
8							
9	Required Incr./(Decr)	7,771,310	838,705	1,655,675	2,103	56,401	65,175
10	Percent		22.05%	50.45%	13.65%	32.63%	39.07%
11							
12	Proposed Rates						
13	Revenue-Proposed Rates	41,161,370	4,718,628	4,138,638	18,284	218,907	210,706
14	Revenue Credits	446,181	51,149	44,862	198	2,373	2,284
15		41,607,551	4,769,777	4,183,500	18,482	221,279	212,990
16							
17	Required Incr./(Decr)	658,907	(77,761)	797,041	(770)	10,243	21,197
18	Percent		(1.65%)	19.26%	(4.21%)	4.68%	10.06%

Cost of Service Summary
Class Allocation Summary

Line No.	Category	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)
19	Power Supply										
20	Direct										
21	Wholesale Cost										
22	Allocated Cost										
23	Subtotal										
24	Capacity Related										
25	Wholesale Cost	6,513,271	1,633,338	18,208	16,380	81,719	2,608,873	265,790	497,086	46,914	104,501
26	Allocated Cost										
27	Subtotal	6,513,271	1,633,338	18,208	16,380	81,719	2,608,873	265,790	497,086	46,914	104,501
28	Energy Related										
29	Wholesale Cost	15,110,217	3,826,270	39,776	30,789	203,907	4,738,372	608,649	1,262,825	117,366	293,673
30	Allocated Cost										
31	Subtotal	15,110,217	3,826,270	39,776	30,789	203,907	4,738,372	608,649	1,262,825	117,366	293,673
32	Sub. Power Supply	21,623,488	5,459,607	57,984	47,168	285,626	7,347,246	874,438	1,759,911	164,281	398,175
33	Transmission										
34	Direct										
35	Capacity										
36	Energy										
37	Allocated Cost	148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548
38	Sub. Transmission										
39	Distribution										
40	Direct	148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548
41	Consumer	235,577									
42	Capacity	3,936,138	1,153,474	8,336	54,313	45,422	2,024,480	9,346	117,560	1,739	2,318
43	Energy	16,323,059	4,255,246	44,293	38,339	221,555	5,416,855	612,024	1,220,879	115,234	265,636
44	Sub. Distribution	20,494,773	5,408,720	52,629	92,652	266,977	7,441,336	621,370	1,338,439	116,973	267,954
45											
46	Total	42,266,457	10,903,975	110,995	140,136	554,432	14,838,458	1,501,587	3,109,865	282,353	668,677

Cost of Service Summary
Class Allocation Summary (Cont'd)

Line No.	Category	Gen. Serv. Large TOD (96-CSL.TOD)	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
19	Power Supply					
20	Direct					
21	Wholesale Cost					
22	Allocated Cost					
23	Subtotal					
24	Capacity Related					
25	Wholesale Cost	674,516	542,965	512	7,896	14,571
26	Allocated Cost					
27	Subtotal	674,516	542,965	512	7,896	14,571
28	Energy Related					
29	Wholesale Cost	2,116,956	1,769,433	2,391	34,654	65,156
30	Allocated Cost					
31	Subtotal	2,116,956	1,769,433	2,391	34,654	65,156
32	Sub. Power Supply	2,791,473	2,312,399	2,903	42,550	79,727
33	Transmission					
34	Direct					
35	Capacity	17,806	20,404	23	339	633
36	Energy					
37	Allocated Cost					
38	Sub. Transmission	17,806	20,404	23	339	633
39	Distribution					
40	Direct					
41	Consumer	23,183	476,964	6,488	145,328	83,760
42	Capacity			5,948	8,281	4,773
43	Energy	1,859,554	2,170,774	2,351	35,024	65,294
44	Sub. Distribution	1,882,738	2,647,738	14,787	188,633	153,827
45						
46	Total	4,692,016	4,980,541	17,712	231,523	234,187

Cost of Service Summary
Rate Design Factors

Line No.	Category	Units	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)
47	Costs Broken Down by Function											
48	Power Supply											
49	Direct											
50	Wholesale Cost	\$/Mo./cons										
51	Allocated Cost	\$/Mo./cons										
52	Subtotal											
53	Capacity Related											
54	Wholesale Cost	¢/kWh	1.91	1.89	2.02	2.35	1.77	2.43	1.93	1.74	1.77	1.57
55	Allocated Cost	¢/kWh										
56	Subtotal	¢/kWh	1.91	1.89	2.02	2.35	1.77	2.43	1.93	1.74	1.77	1.57
57	Energy Related											
58	Wholesale Cost	¢/kWh	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42
59	Allocated Cost	¢/kWh										
60	Subtotal	¢/kWh	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42
61	Sub. Power Supply	¢/kWh	6.33	6.31	6.45	6.77	6.19	6.86	6.35	6.16	6.19	6.00
62	Transmission											
63	Direct											
64	Capacity	¢/kWh	0.04	0.04	0.04	0.05	0.04	0.05	0.04	0.04	0.04	0.04
65	Energy	¢/kWh										
66	Allocated Cost	¢/kWh										
67	Sub. Transmission	¢/kWh	0.04	0.04	0.04	0.05	0.04	0.05	0.04	0.04	0.04	0.04
68	Distribution											
69	Direct		0.89									
70	Consumer	\$/Mo./cons	14.83	10.85	10.85	10.85	33.80	26.10	38.94	40.82	48.30	48.30
71	Capacity	¢/kWh	4.78	4.92	4.92	5.51	4.80	5.06	4.45	4.28	4.34	4.00
72	Energy	¢/kWh										
73	Sub. Distribution	¢/kWh	6.00	6.25	5.85	13.31	5.79	6.94	4.51	4.69	4.41	4.03
74	Total	¢/kWh	12.37	12.60	12.34	20.13	12.02	13.85	10.91	10.89	10.64	10.07
75	Costs Broken Down by Classification											
76	Direct	\$/Mo./cons	0.89									
77	Consumer	\$/Mo./cons	14.83	10.85	10.85	10.85	33.80	26.10	38.94	40.82	48.30	48.30
78	Capacity	¢/kWh	6.73	6.85	6.99	7.90	6.62	7.54	6.42	6.06	6.15	5.61
79	Energy	¢/kWh	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42	4.42
80	Total		12.37	12.60	12.34	20.13	12.02	13.85	10.91	10.89	10.64	10.07

Cost of Service Summary
Rate Design Factors (Cont'd)

Line No.	Category	Units	Total	Gen. Serv. Large TOD (96-GSL/TOD)	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
47	Costs Broken Down by Function							
48	Power Supply							
49	Direct							
50	Wholesale Cost	\$/Mo./cons						
51	Allocated Cost	\$/Mo./cons						
52	Subtotal							
53	Capacity Related							
54	Wholesale Cost	¢/kWh	1.91	1.41	1.36	0.95	1.01	0.99
55	Allocated Cost	¢/kWh						
56	Subtotal	¢/kWh	1.91	1.41	1.36	0.95	1.01	0.99
57	Energy Related							
58	Wholesale Cost	¢/kWh	4.42	4.42	4.42	4.42	4.42	4.42
59	Allocated Cost	¢/kWh						
60	Subtotal	¢/kWh	4.42	4.42	4.42	4.42	4.42	4.42
61	Sub. Power Supply	¢/kWh	6.33	5.83	5.78	5.37	5.43	5.41
62	Transmission							
63	Direct							
64	Capacity	¢/kWh	0.04	0.04	0.05	0.04	0.04	0.04
65	Energy	¢/kWh						
66	Allocated Cost	¢/kWh						
67	Sub. Transmission	¢/kWh	0.04	0.04	0.05	0.04	0.04	0.04
68	Distribution							
69	Direct							
70	Consumer	\$/Mo./cons	0.89			20.80	3.81	3.81
71	Capacity	\$/Mo./cons	14.83	48.30	45.84	19.06	0.22	0.22
72	Energy	¢/kWh	4.78	3.88	5.42	4.35	4.47	4.43
73	Sub. Distribution	¢/kWh	6.00	3.93	6.62	27.35	24.07	10.44
74	Total	¢/kWh	12.37	9.80	12.45	32.76	29.54	15.89
75	Costs Broken Down by Classification							
76	Direct							
77	Consumer	\$/Mo./cons	0.89			20.80	3.81	3.81
78	Capacity	\$/Mo./cons	14.83	48.30	45.84	19.06	0.22	0.22
79	Energy	¢/kWh	6.73	5.33	6.83	5.34	5.52	5.46
80	Total	¢/kWh	4.42	4.42	4.42	4.42	4.42	4.42
			12.37	9.80	12.45	32.76	29.54	15.89

Classification of Plant in Service

Line No.	Acct. No.	Description	Class. Factor	Total	Power Supply Energy	Capacity	Transmission Energy	Capacity	Dist. Substation Capacity	Cons.	Primary Line Capacity	Cons.	Line Transf. Capacity	Cons.	Second. & Serv. Cons.	Meter Cons.	Acct. & Serv. Cons.	Revenue
1		Intangible Plant																
2	301	Organization	PLNT															
3	302	Franchises and consents	PLNT															
4	303	Miscellaneous intangible plant	PLNT															
5	301-303	Subtotal																
6																		
7		Production Plant																
8	310-346	Production Plant	PRODI															
9																		
10		Transmission Plant																
11	350-359	Transmission Plant	TRANI	4,624,681			4,624,681											
12																		
13		Distribution Plant																
14	360	Land	LAND	169,358					169,358									
15	361	Structures	SUB															
16	362	Station	SUB	17,426,499					#####									
17	363	Battery	SUB															
18	364	Poles, towers	PRI	26,107,663						26,107,663								
19	365	OH Cond	PRI	26,630,810						26,630,810								
20	366	UG Conduit	PRI															
21	367	UG Cond	PRI	10,905,837						10,905,837								
22	368	Transf	TRF	13,216,631														
23	369	Services	SERV	3,327,232											3,327,232			
24	370	Meters	MTR	4,463,946														
25	371	Cons Premise	ICON	1,465,925							1,465,925							4,463,946
26	372	Leased Prop	LICON															
27	373	St. Light	STL	925,613														
28	360-373	Subtotal		104,639,514					#####		65,110,235		#####		3,327,232			
29																		
30		General Plant																
31	389	Land & Land Rights	PLNT	151,235			6,401	24,355			90,120		18,293		4,605		6,179	
32	390	Structures and Improve.	PLNT	10,751,928			455,083	1,731,486			6,407,045		1,300,557		327,410		439,266	
33	391	Office Furniture & Equip.	PLNT	4,131,141			174,853	665,277			2,461,735		499,704		125,798		168,776	
34	392	Transportation & Equipment	PLNT	1,530,827			64,793	246,524			912,216		185,169		46,616		62,541	
35	393	Stores Equipment	PLNT	70,205			2,971	11,306			41,835		8,492		2,138		2,868	
36	394	Tool, Shop & Garage Equip.	PLNT	266,020			11,259	42,840			158,521		32,178		8,101		10,868	
37	395	Laboratory Equipment	PLNT	239,593			10,141	38,584			142,773		28,981		7,296		9,788	
38	396	Power Operated Equipment	PLNT	2,039,151			86,308	328,384			1,215,125		246,656		62,095		83,309	
39	397	Communication Equipment	PLNT	2,116,836			89,597	340,894			1,261,417		256,053		64,460		86,483	
40	398	Miscellaneous Equipment	PLNT	46,121			1,952	7,427			27,484		5,579		1,404		1,884	
41	399	Other tangible property	PLNT															
42	389-399	Subtotal		21,343,058			903,359	3,437,076			12,718,270		2,581,663		649,923		871,962	
43																		
44		Total Plant		130,607,252			5,528,040	#####			77,828,505		#####		3,977,155		5,335,909	

Classification of Plant in Service (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D)		Domestic Base Monthly (88-DBMC)		Non-Domestic Rural (NDR)		Municipal Power (88-M)		Gen. Serv. (88-GS)		Gen. Serv. Base Monthly (92-GSBMC)		Gen. Serv. TOD (96-GSTOD)		Gen. Serv. Large (88-GSL)		Gen. Serv. Base Monthly (92-GSLBMC)		Gen. Serv. Large TOD (96-GSLTOD)	
					Direct		Direct		Direct		Direct		Direct		Direct		Direct		Direct		Direct		Direct	
Intangible Plant																								
1																								
2	301	Organization	PLNT																					
3	302	Franchises and consents	PLNT																					
4	303	Miscellaneous intangible plant	PLNT																					
5	301-303	Subtotal																						
6																								
Production Plant																								
7																								
8	310-346	Production Plant	PROD																					
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11	350-359	Transmission Plant	TRAN	4,624,681																				
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14	360	Land	LAND	169,358																				
15	361	Structures	SUB																					
16	362	Station	SUB	17,426,499																				
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18	364	Poles, towers	PRI	26,107,663																				
19	365	OH Cond	PRI	26,630,810																				
20	366	UG Conduit	PRI																					
21	367	UG Cond	PRI	10,905,837																				
22	368	Transf	TRF	13,216,631																				
23	369	Services	SERV	3,327,232																				
24	370	Meters	MTR	4,463,946																				
25	371	Cons Premise	ICON	1,465,925																				
26	372	Leased Prop	LICON																					
27	373	St. Light	STL	925,613																				
28	360-373	Subtotal		104,639,514																				
29																								
General Plant																								
30																								
31	389	Land & Land Rights	PLNT	151,235																				
32	390	Structures and Improve.	PLNT	10,751,928																				
33	391	Office Furniture & Equip.	PLNT	4,131,141																				
34	392	Transportation & Equipment	PLNT	1,530,827																				
35	393	Stores Equipment	PLNT	70,205																				
36	394	Tool, Shop & Garage Equip.	PLNT	266,020																				
37	395	Laboratory Equipment	PLNT	239,593																				
38	396	Power Operated Equipment	PLNT	2,039,151																				
39	397	Communication Equipment	PLNT	2,116,836																				
40	398	Miscellaneous Equipment	PLNT	46,121																				
41	399	Other tangible property	PLNT																					
42	389-399	Subtotal		21,343,058																				
43																								
Total Plant				130,607,252																				
44																								

Classification of Plant in Service (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR) Direct	Athletic Field Lighting (88-AF) Direct	Street & Area Lighting (88-PSL) Direct	Public Street Lighting (91-SL) Direct
1		Intangible Plant						
2	301	Organization	PLNT					
3	302	Franchises and consents	PLNT					
4	303	Miscellaneous intangible plant	PLNT					
5	301-303	Subtotal						
6								
7		Production Plant						
8	310-346	Production Plant	PROD					
9								
10		Transmission Plant						
11	350-359	Transmission Plant	TRAN	4,624,681				
12								
13		Distribution Plant						
14	360	Land	LAND	169,358				
15	361	Structures	SUB					
16	362	Station	SUB	17,426,499				
17	363	Battery	SUB					
18	364	Poles, towers	PRI	26,107,663				
19	365	OH Cond	PRI	26,630,810				
20	366	UG Conduit	PRI					
21	367	UG Cond	PRI	10,905,837				
22	368	Transf	TRF	13,216,631				
23	369	Services	SERV	3,327,232				
24	370	Meters	MTR	4,463,946				
25	371	Cons Premise	ICON	1,465,925				
26	372	Leased Prop	LICON					
27	373	St. Light	STL	925,613				
28	360-373	Subtotal		104,639,514	25,506	571,008	571,008	329,099
29					25,506	571,008	571,008	329,099
30		General Plant						
31	389	Land & Land Rights	PLNT	151,235		35	790	456
32	390	Structures and Improve.	PLNT	10,751,928		2,510	56,189	32,384
33	391	Office Furniture & Equip.	PLNT	4,131,141		964	21,589	12,443
34	392	Transportation & Equipment	PLNT	1,530,827		357	8,000	4,611
35	393	Stores Equipment	PLNT	70,205		16	367	211
36	394	Tool, Shop & Garage Equip.	PLNT	266,020		62	1,390	801
37	395	Laboratory Equipment	PLNT	239,593		56	1,252	722
38	396	Power Operated Equipment	PLNT	2,039,151		476	10,656	6,142
39	397	Communication Equipment	PLNT	2,116,836		494	11,062	6,376
40	398	Miscellaneous Equipment	PLNT	46,121		11	241	139
41	399	Other tangible property	PLNT					
42	389-399	Subtotal		21,343,058	4,982	111,537	64,284	
43								
44		Total Plant		130,607,252	30,488	682,545	393,384	

Wheatland COS 2008 2-17-09.xls

Exhibit __ (RJM-4)
Cost of Service Analysis

Classification of Revenue Requirements (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D) Direct	Domestic Base Monthly (88-DBMC) Direct	Non-Domestic Rural (NDR) Direct	Municipal Power (88-M) Direct	Gen. Serv. Base Monthly (92-GSBMC) Direct	Gen. Serv. TOD (96-GSTOD) Direct	Gen. Serv. Large (88-GSL) Direct	GS Large Base Monthly (92-GSLBMC) Direct	Gen. Serv. Large TOD (96-GSLTOD) Direct
1		Power Supply											
2		Production											
3	500-557	Fuel	FUEL										
4	500-557	Non-Fuel O&M - Demand	PRODI										
5	500-557	Non-Fuel O&M - Energy	PRODI										
6		Subtotal - Production											
7		Purchases											
8	555	Direct Assign. Chgs (Cr.)											
9	555	Substation Charges											
10	555	Demand Charges		23,940									
11	555	Summer	PURKW-1										
12	555	Winter	PURKW-2	2,440,224									
13	555	Other	PURKW-3	4,073,047									
14	555	Energy Charges	PURKW-4										
15	555	On-Peak	PURKWH-1	15,110,217									
16	555	Off-Peak	PURKWH-2										
17	555	Revenue Related Charges	PURKWH-3										
18		REV											
19	500-557	Subtotal - Purchases		21,647,428									
20		Total Power Supply		21,647,428									
21		Transmission											
22	560-573	Operation & Maintenance	TRAN1										
23	555	Transmission - G&T Charge	TRAN2										
24		Total Transmission											
25													
26		Distribution											
27	580	Oper. Super & Eng.	EX1	93,541									
28	581	Load Dispatch	EX1	328,634									
29	582	Oper. Station	SUB										
30	583	Oper. OH Line	PRI	2,105,868									
31	584	Oper. UG Line	PRI	235,048									
32	585	Oper. St. Lighting	STL	84									
33	586	Oper. Meters	MTR	205,320									
34	587	Oper. Cons. Install	ICON	828									
35	588	Oper. Misc. Oper.	EX1	77,807									
36	589	Rents	EX1	64									
37	590	Main. Super. & Eng.	EX2										
38	591	Main. Structure	SUB	(665)									
39	592	Main. Station	SUB	374,833									
40	593	Main. OH Line	PRI	668,639									
41	594	Main. UG Line	PRI	178,201									
42	595	Main. Line Transf.	TRF	212,319									
43	596	Main. St. Lighting	STL	93,541									
44	597	Main. Meters	MTR	139,331									
45	598	Main. Misc. Dist.											
46	580-598	Subtotal	EX2	4,619,851									

Classification of Revenue Requirements (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR) Direct	Athletic (88-AF) Direct	Street & Area Lighting (88-PSL) Direct	Public Street Lighting (91-SL) Direct
1		Power Supply						
2		Production						
3	500-557	Fuel	FUEL					
4	500-557	Non-Fuel O&M - Demand	PRODI					
5	500-557	Non-Fuel O&M - Energy	PRODI					
6		Subtotal - Production						
7		Purchases						
8	555	Direct Assign. Chgs (Cr.)						
9	555	Substation Charges	SUB	23,940				
10	555	Demand Charges	PURKW-1					
11	555	Summer	PURKW-2	2,440,224				
12	555	Winter	PURKW-3	4,073,047				
13	555	Other	PURKW-4					
14	555	Energy Charges	PURKWH-1	15,110,217				
15	555	On-Peak	PURKWH-2					
16	555	Off-Peak	PURKWH-3					
17	555	Revenue Related Charges	REV					
18		Subtotal - Purchases		21,647,428				
19	500-557	Total Power Supply		21,647,428				
20								
21		Transmission						
22	560-573	Operation & Maintenance	TRAN1					
23	555	Transmission - G&T Charge	TRAN2					
24		Total Transmission						
25								
26		Distribution						
27	580	Oper. Super & Eng.	EX1	93,541				
28	581	Load Dispatch	EX1	328,634		0	7	4
29	582	Oper. Station	SUB					
30	583	Oper. OH Line	PRI	2,105,868				
31	584	Oper. UG Line	PRI	235,048				
32	585	Oper. St. Lighting	STL	84		0	53	31
33	586	Oper. Meters	MTR	205,320				
34	587	Oper. Cons. Install	ICON	828				
35	588	Oper. Misc. Oper.	EX1	77,807		0	2	1
36	589	Rents	EX1	64		0	0	0
37	590	Main. Super. & Eng.	EX2					
38	591	Main. Structure	SUB	(665)				
39	592	Main. Station	SUB	374,833				
40	593	Main. OH Line	PRI	668,639				
41	594	Main. UG Line	PRI	178,201				
42	595	Main. Line Transf.	TRF	212,319				
43	596	Main. St. Lighting	STL	93,541		2,578	57,705	33,258
44	597	Main. Meters	MTR	139,331				
45	598	Main. Misc. Dist.	EX2					
46	580-598	Subtotal		4,619,851	2,578	57,767		33,294

Classification of Revenue Requirements (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Power Supply Energy	Capacity	Transmission Energy	Capacity	Dist. Substation Capacity	Primary Line Capacity	Line Transf. Capacity	Second. & Serv. Cons.	Meter Cons.	Acct. & Serv. Cons.	Revenue
47		Consumer Acct. Service & Sales													
48		Consumer Accounting													
49	901	Supervision	CACC												
50	902	Meter Reading Expense	CACC	652,065										652,065	
51	903	Records & Collections	CACC	957,996										957,996	
52	904	Uncollectible Accounts	CACC	63,603										63,603	
53	905	Misc. Customer Account	CACC	12,721										12,721	
54		Subtotal		1,686,384										1,686,384	
55															
56		Consumer Service & Info.													
57	907	Supervision	CS												
58	908	Customer Assistance	CS												
59	909	Info. & Instruction	CS	3,058										3,058	
60	910	Misc. Cust Serv. & Info	CS												
61		Subtotal		3,058										3,058	
62															
63		Sales													
64	911	Supervision	SALES												
65	912	Demonstrating & Selling	SALES												
66	913	Advertising	SALES	56,757										56,757	
67	916	Misc. Sales	SALES												
68		Subtotal		56,757										56,757	
69															
70		Prorated Operating Expenses													
71	920-	Administrative & General													
72	932	Power Supply	EX6-PS												
73		Transmission	EX6-TR												
74		Distribution	EX6-D												
75		Subtotal - A&G		2,662,027			165,849		18,322	1,484,033	88,451	157,230	157,230	727,455	
76				2,662,027			165,849		18,322	1,484,033	88,451	157,230	157,230	727,455	
77	408	Other Taxes													
78		Power Supply	EX6-PS												
79		Transmission	EX6-TR												
80		Distribution	EX6-D												
81		Subtotal - Other Taxes													
82															
83	421-	Miscellaneous Expense													
84	426,431	Power Supply	EX6-PS												
85		Transmission	EX6-TR												
86		Distribution	EX6-D	294,089					18,322	163,949	9,772	17,370	17,370	80,366	
87		Subtotal - Misc. Expense		294,089					18,322	163,949	9,772	17,370	17,370	80,366	

Classification of Revenue Requirements (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D) Direct	Domestic Base Monthly (88-DBMC) Direct	Non-Domestic Rural (NDR) Direct	Municipal Power (88-M) Direct	Gen. Serv. (88-GS) Direct	Gen. Serv. Base Monthly (92-GSBMC) Direct	Gen. Serv. TOD (96-GSTOD) Direct	Gen. Serv. Large (88-GSL) Direct	GS Large Base Monthly (92-GSLBMC) Direct	Gen. Serv. Large TOD (96-GSLTOD) Direct
47		Consumer Acct., Service & Sales												
48		Consumer Accounting												
49	901	Supervision	CACC											
50	902	Meter Reading Expense	CACC	652,065										
51	903	Records & Collections	CACC	957,996										
52	904	Uncollectible Accounts	CACC	63,603										
53	905	Misc. Customer Account	CACC	12,721										
54		Subtotal		1,686,384										
55														
56		Consumer Service & Info.												
57	907	Supervision	CS											
58	908	Customer Assistance	CS											
59	909	Info. & Instruction	CS	3,058										
60	910	Misc. Cust. Serv. & Info	CS											
61		Subtotal		3,058										
62														
63		Sales												
64	911	Supervision	SALES											
65	912	Demonstrating & Selling	SALES											
66	913	Advertising	SALES	56,757										
67	916	Misc. Sales	SALES											
68		Subtotal		56,757										
69														
70		Prorated Operating Expenses												
71	920-	Administrative & General												
72	932	Power Supply	EX6-PS											
73		Transmission	EX6-TR											
74		Distribution	EX6-D	2,662,027										
75		Subtotal - A&G		2,662,027										
76														
77	408	Other Taxes												
78		Power Supply	EX6-PS											
79		Transmission	EX6-TR											
80		Distribution	EX6-D											
81		Subtotal - Other Taxes												
82														
83	421-	Miscellaneous Expense												
84	426.431	Power Supply	EX6-PS											
85		Transmission	EX6-TR											
86		Distribution	EX6-D	294,089										
87		Subtotal - Misc. Expense		294,089										

Classification of Plant in Service (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR) Direct	Athletic (88-AF) Direct	Street & Area Lighting (88-PSL) Direct	Public Street Lighting (91-SL) Direct
47		Consumer Acct. Service & Sales						
48		Consumer Accounting						
49	901	Supervision	CACC					
50	902	Meter Reading Expense	CACC	652,065				
51	903	Records & Collections	CACC	957,996				
52	904	Uncollectible Accounts	CACC	63,603				
53	905	Misc. Customer Account	CACC	12,721				
54		Subtotal		1,686,384				
55								
56		Consumer Service & Info.						
57	907	Supervision	CS					
58	908	Customer Assistance	CS					
59	909	Info. & Instruction	CS	3,058				
60	910	Misc. Cust Serv. & Info	CS					
61		Subtotal		3,058				
62								
63		Sales						
64	911	Supervision	SALES					
65	912	Demonstrating & Selling	SALES					
66	913	Advertising	SALES	56,757				
67	916	Misc. Sales	SALES					
68		Subtotal		56,757				
69								
70		Prorated Operating Expenses						
71	920-	Administrative & General						
72	932	Power Supply	EX6-PS					
73		Transmission	EX6-TR					
74		Distribution	EX6-D					
75		Subtotal - A&G		2,662,027	1,074	1,074	24,065	13,870
76				2,662,027	1,074	1,074	24,065	13,870
77		Other Taxes						
78	408	Power Supply	EX6-PS					
79		Transmission	EX6-TR					
80		Distribution	EX6-D					
81		Subtotal - Other Taxes						
82								
83	421-	Miscellaneous Expense						
84	426.431	Power Supply	EX6-PS					
85		Transmission	EX6-TR					
86		Distribution	EX6-D	294,089	119	119	2,659	1,532
87		Subtotal - Misc. Expense		294,089	119	119	2,659	1,532

Classification of Revenue Requirements (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Power Supply Energy	Power Supply Capacity	Transmission Energy	Transmission Capacity	Dist. Substation Capacity	Primary Line Capacity	Line Transf. Capacity	Second. & Serv. Cons.	Meter Cons.	Acct. & Serv. Cons.	Revenue
88		Fixed Charges													
89	403-	Depreciation													
90	407	Power Supply	PROPLNT												
91		Transmission	TRNPLNT	148,196			148,196			2,579,645	523,638	131,824	176,860		
92		Distribution	DSTPLNT	4,145,781						2,579,645	523,638	131,824	176,860		
93		Subtotal - Depreciation		4,293,978			148,196		697,142	2,579,645	523,638	131,824	176,860		
94															
95	408	Property Taxes													
96		Power Supply	REV												
97		Transmission	REV												
98		Distribution	REV												
99		Subtotal - Property Taxes													
100															
101	427	Interest-LT													
102		Power Supply	PROPLNT												
103		Transmission	TRNPLNT												
104		Distribution	DSTPLNT	4,140,810					696,306	2,576,551	523,010	131,666	176,648		
105		Subtotal - Interest-LT		4,140,810					696,306	2,576,551	523,010	131,666	176,648		
106															
107		Required Margin													
108		Power Supply	PROPLNT												
109		Transmission	TRNPLNT												
110		Distribution	DSTPLNT	2,862,077					481,278	1,780,881	361,498	91,006	122,097		
111		Subtotal - Required Margin		2,862,077					481,278	1,780,881	361,498	91,006	122,097		
112															
113		Summary of Revenue Requirements													
114		Power Supply		21,623,488	15,110,217	6,513,271									
115		Transmission		148,196			148,196								
116		Distribution		20,494,773					2,457,005	12,147,366	1,718,688	354,495	1,027,623	2,554,020	
117		Total Revenue Required		42,266,457	15,110,217	6,513,271	148,196	2,457,005	2,457,005	12,147,366	1,718,688	354,495	1,027,623	2,554,020	

Classification of Revenue Requirements (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D)		Domestic Base Monthly (88-DBMC)		Non-Domestic Rural (NDR)		Municipal Power (88-M)		Gen. Serv. (88-GS)		Gen. Serv. Base Monthly (92-GBMC)		Gen. Serv. Large (88-GSL)		Gen. Serv. Base Monthly (92-GSLBMC)		Gen. Serv. Large TOD (96-GSLTOD)	
					Direct		Direct		Direct		Direct		Direct		Direct		Direct		Direct		Direct	
88		Fixed Charges																				
89	403-	Depreciation																				
90	407	Power Supply	PROPLNT																			
91		Transmission	TRNPLNT	148,196																		
92		Distribution	DSTPLNT	4,145,781																		
93		Subtotal - Depreciation		4,293,978																		
94																						
95	408	Property Taxes																				
96		Power Supply	REV		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.	
97		Transmission	REV		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.	
98		Distribution	REV		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.		N.A.	
99		Subtotal - Property Taxes																				
100																						
101	427	Interest-LT																				
102		Power Supply	PROPLNT																			
103		Transmission	TRNPLNT																			
104		Distribution	DSTPLNT	4,140,810																		
105		Subtotal - Interest-LT		4,140,810																		
106																						
107		Required Margin																				
108		Power Supply	PROPLNT																			
109		Transmission	TRNPLNT																			
110		Distribution	DSTPLNT	2,862,077																		
111		Subtotal - Required Margin		2,862,077																		
112																						
113		Summary of Revenue Requirements																				
114		Power Supply		21,623,488																		
115		Transmission		148,196																		
116		Distribution		20,494,773																		
117		Total Revenue Required		42,266,457																		

Classification of Plant in Service (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR) Direct	Athletic Field Lighting (88-AF) Direct	Street & Area Lighting (88-FSL) Direct	Public Street Lighting (91-SL) Direct
88		Fixed Charges						
89	403-	Depreciation						
90	407	Power Supply	PROPLNT					
91		Transmission	TRNPLNT	148,196				
92		Distribution	DSTPLNT	4,145,781		1,011	22,623	13,039
93		Subtotal - Depreciation		4,293,978		1,011	22,623	13,039
94								
95	408	Property Taxes						
96		Power Supply	REV		N.A.	N.A.	N.A.	N.A.
97		Transmission	REV		N.A.	N.A.	N.A.	N.A.
98		Distribution	REV		N.A.	N.A.	N.A.	N.A.
99		Subtotal - Property Taxes						
100								
101	427	Interest-LT						
102		Power Supply	PROPLNT					
103		Transmission	TRNPLNT					
104		Distribution	DSTPLNT	4,140,810		1,009	22,596	13,023
105		Subtotal - Interest-LT		4,140,810		1,009	22,596	13,023
106								
107		Required Margin						
108		Power Supply	PROPLNT					
109		Transmission	TRNPLNT					
110		Distribution	DSTPLNT	2,862,077		698	15,618	9,001
111		Subtotal - Required Margin		2,862,077		698	15,618	9,001
112								
113		Summary of Revenue Requirements						
114		Power Supply		21,623,488				
115		Transmission		148,196				
116		Distribution		20,494,773		6,488	145,328	83,760
117		Total Revenue Required		<u>42,266,457</u>		<u>6,488</u>	<u>145,328</u>	<u>83,760</u>

Schedule B
Adjusted Statement of Operations
and Revenue Requirements

(a) Line No.	(b) Description	(c) Total System ¹	(d) Adjustment ²	(e) Adjusted System
	<u>Operating Revenue</u>	(\$)	(\$)	(\$)
1	Sales of Electricity	63,364,571	(29,315,604)	34,048,967
2	Other	446,181		446,181
3	Total Operating Revenue	63,810,752	(29,315,604)	34,495,148
4	<u>Operating Expenses</u>			
5	Cost of Purchased Power			
6	Substation	36,540	(12,600)	23,940
7	Transmission			
8	Capacity			
9	Energy			
10	Demand			
11	Summer	5,435,298	(2,995,074)	2,440,224
12	Non-Summer	9,353,711	(5,280,664)	4,073,047
13	Other			
14	Energy	33,082,341	(17,972,125)	15,110,217
15	On-Peak Energy			
16	Off-Peak Energy			
17	Transmission - O & M	-	-	-
18	Distribution - Operation	3,462,842	(509,190)	2,953,651
19	Distribution - Maintenance	2,175,390	(509,190)	1,666,199
20	Consumer Accounts	1,686,384	-	1,686,384
21	Consumer Service & Information	3,058	-	3,058
22	Sales	56,757	-	56,757
23	Administrative & General	3,171,217	(509,190)	2,662,027
24	Depreciation & Amortization	4,803,168	(509,190)	4,293,978
25	Taxes - Property	-	-	-
26	Taxes - Other	-	-	-
27	Other Interest Expense	-	-	-
28	Other Deductions	294,089	-	294,089
29	Total Operating			
30	Term Interest)	63,560,795	(28,297,224)	35,263,571
31	Long Term Interest	4,650,000	(509,190)	4,140,810
32	Required Margin ³	3,371,267	(509,190)	2,862,077
33	Revenue Requirements	71,582,062	(29,315,604)	42,266,457

¹ See Exhibit RJM-2, page 1.

² See pages 7-8 for calculation of adjustments.

³ Required Net Operating Income less Long Term Interest. See calculation below:

$$8,021,267 - \$4,650,000 = \$3,371,267$$

and Expenses Associated with Non-Adjustable Rates

1

(\$).

a. Domestic Cooling & Heating (88-DCH)	=	149,071
b. General Service Cooling & Heating (88-GSCH)	=	29,428
c. Large Industrial Interruptible (LG-IND)	=	495,661
d. Transmission Level Service (25MW)	=	15,770,401
e. SP Contract (LAKIN)	=	888,218
f. Transmission Level Service (5MW)	=	<u>11,982,825</u>
g. Total -- Revenue	=	29,315,604

2. Expenses

a. Purchased Power Expenses

Meter Charges:

Transmission Level Service (25MW)	5	meters	x	\$	105	/mo. =	6,300
SP Contract (LAKIN)	1	meters	x	\$	105	/mo. =	1,260
Transmission Level Service (5MW)	4	meters	x	\$	105	/mo. =	5,040
Subtotal -- Meter Charges							12,600

Energy Charges:

Domestic Cooling & Heating (88-DCH)					
Energy	2,827,162	kWh	x	\$0.040771	/kWh = 115.266

General Service Cooling & Heating (88-GSCH)					
Energy	607,220 kWh	x	\$0.040771 /kWh	=	24,757

Large Industrial Interruptible (LG-IND)				2	
Energy	5,271,438 kWh	x	\$0.040164 /kWh	=	211,723

Transmission Level Service (25MW)						
Energy	238,627,170	kWh	x	\$0.040164	/kWh	= 9,584,252
WAPA	6,574,012	kWh	x	(\$0.009110)	/kWh	= (59,889)
						<u>9,524,363</u>

SP Contract (LAKIN)					
Energy	16,100,719 kWh	x	\$0.034434 /kWh	=	554.411

Transmission Level Service (5MW)				
Energy	187,769,660 kWh	x	\$0.040164 /kWh	= <u>7,541,605</u>
			Subtotal -- Energy Expenses	17,972,125

Demand Charges:

Large Industrial Interruptible (LG-IND)				2			
Summer	kW	x	\$	11.68	/kW	=	-
Non-Summer	kW	x	\$	9.34	/kW	=	-
							-

Transmission Level Service (25MW)						2	
Summer	175,110 kW	x	\$	11.68 /kW (avg.)	=		2,045,281
Non-Summer	313,081 kW	x	\$	9.34 /kW (avg.)	=		2,924,180
							<u>4,969,461</u>

Schedule B
Adjustment to Eliminate Revenue
and Expenses Associated with Non-Adjustable Rates
(Continued)

2. Expenses (Continued)

a. Purchased Power Expenses (Continued)

Demand Charges: (Continued)

SP Contract (LAKIN)

Summer	16,000 kW	x	\$	-	/kW	=	-
Non-Summer	19,250 kW	x	\$	11.80	/kW	=	227,150
							<u>227,150</u>

Transmission Level Service (5MW)

Summer	81,318 kW	x	\$	11.68	/kW (avg.)	=	949,793
Non-Summer	227,980 kW	x	\$	9.34	/kW (avg.)	=	2,129,334
							<u>3,079,127</u>

Subtotal -- Demand Expenses 8,275,738

Total -- Purchased Power Expenses 26,260,462

b. Distribution - Operation	=	509,190 ³
c. Distribution - Maintenance	=	509,190 ³
d. Administrative and General	=	509,190 ³
e. Depreciation	=	509,190 ³
f. Interest	=	509,190 ³
g. Margin Requirements	=	509,190 ³
h. Subtotal		<u>3,055,142</u>
i. Total -- Expenses		<u>\$ 29,303,004</u>

¹ From Exhibit (RJM-2), Schedule A.

² From Exhibit (RJM-2), Schedule B.

³ Split remainder of revenue approximately equal between Distribution Operation and Maintenance, Administration and General, Depreciation, Interest and Margin Requirements.

Summary of Classification Factors

Line No.	Name	Description	Source	Total	Power Supply		Transmission		Dist. Substation		Primary Line		Line Transf.		Second. & Serv.		Meter & Serv.		Revenue
					Energy	Cap.	Energy	Capacity	Cap.	Cons.	Cap.	Cons.	Cap.	Cons.	Cap.	Cons.	Cons.	Cons.	
Classification Factor Data																			
1	PROPLNT	Production Plant	Plant	4,624,681			4,624,681		#####										
2	TRNPLNT	Transmission Plant	Plant	104,639,514															
3	DSTPLNT	Distribution Plant	Plant	109,264,195															
4	PLNT	Prod, Trans, Dist. Subtotal	Plant	2,547,147			4,624,681		#####										
5	EX1	Assigned Dist. Oper. Exp.	Rev Req	1,666,199															
6	EX2	Assigned Dist. Main. Exp.	Rev Req	4,619,851															
7	EX3	Dist. Oper. & Main.	Rev Req	28,013,478															
8	EX4	Assigned O & M Exp	Rev Req	15,110,217			6,513,271												
9	EX4-PS	Power Supply	Rev Req	21,623,488			15,110,217												
10	EX4-TR	Transmission	Rev Req	6,389,990															
11	EX4-D	Distribution	Rev Req	36,491,584															
12	EX5	Rev. Req. Less Margin	Rev Req	21,623,488			15,110,217		148,196	398,108	3,562,306	212,319							
13	EX5-PS	Power Supply	Rev Req	148,196			6,513,271			1,791,556	8,718,503	1,258,967							
14	EX5-TR	Transmission	Rev Req	14,719,900															
15	EX5-D	Distribution	Rev Req																

Summary of Classification Factors (Cont'd)

Line No.	Name	Description	Classification Factor Data											
			Source	Total	Residential (88-D)	Domestic Base Monthly (88-DEMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
					Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct	Direct
1	PROPLNT	Production Plant	Plant											
2	TRNPLNT	Transmission Plant	Plant	4,624,681										
3	DSTPLNT	Distribution Plant	Plant	104,639,514										
4	PLNT	Prod, Trans, Dist. Subtotal	Plant	109,264,195										
5	EX1	Assigned Dist. Oper. Exp.	Rev Req	2,547,147										
6	EX2	Assigned Dist. Main. Exp.	Rev Req	1,666,199										
7	EX3	Dist. Oper. & Main.	Rev Req	4,619,851										
8	EX4	Assigned O & M Exp.	Rev Req	28,013,478										
9	EX4-PS	Power Supply	Rev Req	21,623,488										
10	EX4-TR	Transmission	Rev Req											
11	EX4-D	Distribution	Rev Req	6,389,990										
12	EX5	Rev. Req. Less Margin	Rev Req	36,491,584										
13	EX5-PS	Power Supply	Rev Req	21,623,488										
14	EX5-TR	Transmission	Rev Req	148,196										
15	EX5-D	Distribution	Rev Req	14,719,900										

Summary of Classification Factors (Cont'd)

Line No.	Name	Description	Source	Total	(96-IR)		(88-AF)		(88-PSL)		(91-SL)	
					Direct	Field	Direct	Direct	Direct	Direct		
Classification Factor Data												
1	PROPLNT	Production Plant	Plant	4,624,681								
2	TRNPLNT	Transmission Plant	Plant	104,639,514			25,506		571,008		329,099	
3	DSTPLNT	Distribution Plant	Plant	109,264,195			25,506		571,008		329,099	
4	PLNT	Prod, Trans, Dist. Subtotal	Plant				0		53		31	
5	EX1	Assigned Dist. Exp.	Rev Req	2,547,147								
6	EX2	Assigned Dist. Main. Exp.	Rev Req	1,666,199					2,578		33,258	
7	EX3	Dist. Oper. & Main.	Rev Req	4,619,851					57,705		57,705	
8	EX4	Assigned O & M Exp.	Rev Req	28,013,478					2,578		57,767	
9	EX4-PS	Power Supply	Rev Req	21,623,488					2,578		57,767	
10	EX4-TR	Transmission	Rev Req									
11	EX4-D	Distribution	Rev Req	6,389,990					2,578		57,767	
12	EX5	Rev. Req. Less Margin	Rev Req	36,491,584					5,791		129,710	
13	EX5-PS	Power Supply	Rev Req	21,623,488								
14	EX5-TR	Transmission	Rev Req	148,196								
15	EX5-D	Distribution	Rev Req	14,719,900					5,791		129,710	

Summary of Classification Factors

Line No.	Name	Description	Source	Total	Power Supply Energy	Cap.	Energy	Transmission Capacity	Dist. Substation Cap.	Cons.	Primary Line Cap.	Cons.	Line Transf. Cap.	Cons.	Second. & Serv. Cons.	Meter Cons.	Acct. & Serv. Cons.	Revenue
Classification Factors																		
16	CACC	Consumer Accounting	Input	1.000000													1.000000	
17	CS	Customer Service	Input	1.000000													1.000000	
18	CS-PS	Cust. Service - Pwr. Supply	Input															
19	CS-TR	Cust. Service - Transmission	Input															
20	CS-D	Cust. Service - Distribution	Input	1.000000													1.000000	
21	SALES	Sales	Input	1.000000													1.000000	
22	SALES-PS	Sales - Power Supply	Input															
23	SALES-TR	Sales - Transmission	Input															
24	SALES-D	Sales - Distribution	Input	1.000000													1.000000	
25	PROPLNT	Production Plant	Plant	1.000000				1.000000										
26	TRNPLNT	Transmission Plant	Plant	1.000000														
27	DSTPLNT	Distribution Plant	Plant	1.000000					0.168157		0.622234		0.126306		0.031797	0.042660		
28	PLNT	Prod, Trans, Dist. Subtotal	Plant	1.000000					0.161040		0.595897		0.120960		0.030451	0.040855		
29	EX1	Assigned Dist. Oper. Exp.	Rev Req	1.000000							0.919359					0.080608		
30	EX2	Assigned Dist. Oper. Exp.	Rev Req	1.000000							0.508247		0.127427			0.083622		
31	EX3	Dist. Oper. & Main.	Rev Req	1.000000					0.224564		0.771087		0.045958			0.081695		
32	EX4	Assigned O & M Exp.	Rev Req	1.000000					0.080991		0.127164		0.007579			0.013473	0.062334	
33	EX4-PS	Power Supply	Rev Req	0.771896	0.539391	0.232505	0.539391		0.014211		0.127164		0.007579			0.013473	0.062334	
34	EX4-TR	Transmission	Rev Req															
35	EX4-D	Distribution	Rev Req															
36	EX5	Rev Req, Less Margin	Rev Req	0.228104	0.414074	0.178487	0.414074	0.004061	0.014211		0.127164		0.007579			0.013473	0.062334	
37	EX5-PS	Power Supply	Rev Req	1.000000					0.049095		0.238918		0.034500		0.007221	0.020030	0.047852	
38	EX5-TR	Transmission	Rev Req	0.592561	0.414074	0.178487	0.414074											
39	EX5-D	Distribution	Rev Req	0.004061														
40	EX6	A&G Classification	Input	0.403378					0.049095		0.238918		0.034500		0.007221	0.020030	0.047852	
41	EX6-PS	Power Supply	Input	1.000000					0.062302		0.557482		0.033227			0.059064	0.273271	
42	EX6-TR	Transmission	Input															
43	EX6-D	Distribution	Input															
44	FUEL	Fuel	Input	1.000000					0.062302		0.557482		0.033227			0.059064	0.273271	
45	ICON	Install Cons. Prem.	Input	1.000000														
46	LAND	Land & Land Rights	Input	1.000000					1.000000		1.000000							
47	LICON	Leased Property	Input	1.000000														
48	MTR	Meters	Input	1.000000														
49	PRJ	Primary Line	Input	1.000000														
50	PROD1	Production Plant	Input															
51	PROD2	Production O & M	Input															
52	PURTR-1	Trans. Capacity	Input	1.000000				1.000000										
53	PURTR-2	Trans. Energy	Input	1.000000	1.000000		1.000000											
54	PURTR-3	Purchased Power Capacity	Input	1.000000														
55	PURTR-4	Summer	Input	1.000000														
56	PURTR-5	Winter	Input	1.000000														
57	PURTR-6	Other	Input	1.000000														
58	PURTR-7	Purchased Power Energy	Input	1.000000														
59	PURTR-8	On-Peak	Input	1.000000	1.000000		1.000000											
60	PURTR-9	Off-Peak	Input	1.000000	1.000000		1.000000											
61	SERV	Services	Input	1.000000														
62	STL	Street Lighting	Input															
63	SUB	Substation	Input	1.000000					1.000000									
64	TRAN1	Transmission Plant	Input	1.000000														
65	TRF	Transmission Purchases	Input	1.000000														
66	REV	Revenue Related	Input	1.000000														
67	USER01	User Defined 01	Input	1.000000														
68	USER02	User Defined 02	Input															
69	USER03	User Defined 03	Input															

Summary of Classification Factors (Cont'd)

Line No.	Name	Description	Source	Total	Residential (88-D)		Domestic (88-DBMC)		Non-Domestic (NDR)		Municipal Power (88-M)		Gen. Serv. (88-GS)		Gen. Serv. Base Monthly (92-GSBMC)		Gen. Serv. TOD (96-GSTOD)		Gen. Serv. Large (88-GSL)		GS Large Base Monthly (92-GSLBMC)		Gen. Serv. Large TOD (96-GSLTOD)		
					Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
16	Classification Factors																								
17	CACC	Consumer Accounting	Input		1.000000																				
18	CS	Customer Service	Input		1.000000																				
19	CS-PS	Cust. Service - Pwr. Supply	Input																						
20	CS-TR	Cust. Service - Transmission	Input																						
21	CS-D	Cust. Service - Distribution	Input		1.000000																				
22	SALES	Sales	Input		1.000000																				
23	SALES-PS	Sales - Power Supply	Input																						
24	SALES-TR	Sales - Transmission	Input																						
25	SALES-D	Sales - Distribution	Input		1.000000																				
26	PROPLNT	Production Plant	Plant		1.000000																				
27	TRNPLNT	Transmission Plant	Plant		1.000000																				
28	DSTPLNT	Distribution Plant	Plant		1.000000																				
29	PLNT	Prod, Trans, Dist. Subtotal	Plant		1.000000																				
30	EX1	Assigned Dist. Oper. Exp.	Rev Req		1.000000																				
31	EX2	Assigned Dist. Main. Exp.	Rev Req		1.000000																				
32	EX3	Dist. Oper. & Main.	Rev Req		1.000000																				
33	EX4	Assigned O & M Exp.	Rev Req		1.000000																				
34	EX4-PS	Power Supply	Rev Req		0.771896																				
35	EX4-TR	Transmission	Rev Req																						
36	EX4-D	Distribution	Rev Req		0.228104																				
37	EX5	Rev. Req. Less Margin	Rev Req		1.000000																				
38	EX5-PS	Power Supply	Rev Req		0.592561																				
39	EX5-TR	Transmission	Rev Req		0.004061																				
40	EX5-D	Distribution	Rev Req		0.403378																				
41	EX6	A&G Classification	Input		1.000000																				
42	EX6-PS	Power Supply	Input																						
43	EX6-TR	Transmission	Input																						
44	EX6-D	Distribution	Input		1.000000																				
45	FUEL	Fuel	Input																						
46	ICON	Install Cons. Prem.	Input		1.000000																				
47	LAND	Land & Land Rights	Input		1.000000																				
48	LICON	Leased Property	Input		1.000000																				
49	MTR	Meters	Input		1.000000																				
50	PRI	Primary Line	Input		1.000000																				
51	PROD1	Production Plant	Input																						
52	PROD2	Production O & M	Input																						
53	PURTR-1	Trans. Capacity	Input		1.000000																				
54	PURTR-2	Trans. Energy	Input		1.000000																				
55	PURKW-1	Purchased Power Capacity	Input		1.000000																				
56	PURKW-2	Summer	Input		1.000000																				
57	PURKW-3	Winter	Input		1.000000																				
58	PURKW-4	Other	Input		1.000000																				
59	PURKWH-1	Purchased Power Energy	Input		1.000000																				
60	PURKWH-2	On-Peak	Input		1.000000																				
61	PURKWH-3	Off-Peak	Input		1.000000																				
60	SERV	Services	Input		1.000000																				
61	STL	Street Lighting	Input																						
62	SUB	Substation	Input		1.000000																				
63	TRAN1	Transmission Plant	Input		1.000000																				
64	TRAN2	Transmission Purchases	Input																						
65	TRF	Line Transf.	Input		1.000000																				
66	REV	Revenue Related	Input		1.000000																				
67	USER01	User Defined 01	Input																						
68	USER02	User Defined 02	Input																						
69	USER03	User Defined 03	Input																						

Summary of Classification Factors (Cont'd)

Line No.	Name	Description	Source	Total	Irrigation (96-IR)		Athletic (88-AF)		Street & Area Lighting (88-PSL)		Public Street Lighting (91-SL)	
					Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
Classification Factors												
16	CACC	Consumer Accounting	Input	1.000000								
17	CS	Customer Service	Input	1.000000								
18	CS-PS	Cust. Service - Pwr. Supply	Input									
19	CS-TR	Cust. Service - Transmission	Input									
20	CS-D	Cust. Service - Distribution	Input	1.000000								
21	SALES	Sales	Input	1.000000								
22	SALES-PS	Sales - Power Supply	Input									
23	SALES-TR	Sales - Transmission	Input									
24	SALES-D	Sales - Distribution	Input	1.000000								
25	PROPLNT	Production Plant	Plant	1.000000								
26	TRNPLNT	Transmission Plant	Plant	1.000000								
27	DSTPLNT	Distribution Plant	Plant	1.000000			0.000244		0.005457		0.003145	
28	PLNT	Prod, Trans, Dist. Subtotal	Plant	1.000000			0.000233		0.005226		0.003012	
29	EX1	Assigned Dist. Oper. Exp.	Rev Req	1.000000			0.000000		0.000021		0.000012	
30	EX2	Assigned Dist. Main. Exp.	Rev Req	1.000000			0.001547		0.034633		0.019961	
31	EX3	Dist. Oper. & Main.	Rev Req	1.000000			0.000558		0.012504		0.007207	
32	EX4	Assigned O & M Exp.	Rev Req	1.000000			0.000092		0.002062		0.001189	
33	EX4-PS	Power Supply	Rev Req	0.771896								
34	EX4-TR	Transmission	Rev Req				0.000092		0.002062		0.001189	
35	EX4-D	Distribution	Rev Req	0.228104			0.000159		0.003555		0.002049	
36	EX5	Rev. Req. Less Margin	Rev Req	1.000000								
37	EX5-PS	Power Supply	Rev Req	0.592561								
38	EX5-TR	Transmission	Rev Req	0.004061								
39	EX5-D	Distribution	Rev Req	0.403378			0.000159		0.003555		0.002049	
40	EX6	A&G Classification	Input	1.000000			0.000403		0.009040		0.005210	
41	EX6-PS	Power Supply	Input									
42	EX6-TR	Transmission	Input									
43	EX6-D	Distribution	Input	1.000000			0.000403		0.009040		0.005210	
44	FUEL	Fuel	Input									
45	ICON	Install Cons. Prem.	Input	1.000000								
46	LAND	Land & Land Rights	Input	1.000000								
47	LICON	Leased Property	Input	1.000000								
48	MTR	Meters	Input	1.000000								
49	PRI	Primary Line	Input	1.000000								
50	PROD1	Production Plant	Input									
51	PROD2	Production O & M	Input									
52	PURTR-1	Trans. Capacity	Input	1.000000								
53	PURTR-2	Trans. Energy	Input	1.000000								
54	PURKW-1	Purchased Power Capacity	Input	1.000000								
55	PURKW-2	Summer	Input	1.000000								
56	PURKW-3	Winter	Input	1.000000								
57	PURKW-4	Other	Input	1.000000								
58	PURKWH-1	Purchased Power Energy	Input	1.000000								
59	PURKWH-2	On-Peak	Input	1.000000								
60	PURKWH-3	Off-Peak	Input	1.000000								
61	SERV	Services	Input	1.000000								
62	STL	Street Lighting	Input									
63	SUB	Substation	Input	1.000000								
64	TRAN1	Transmission Plant	Input	1.000000								
65	TRAN2	Transmission Purchases	Input									
66	TRF	Line Transf.	Input	1.000000								
67	REV	Revenue Related	Input	1.000000								
68	USER01	User Defined 01	Input									
69	USER02	User Defined 02	Input									
70	USER03	User Defined 03	Input									

Summary of Allocation of Revenue Requirements to Rate Classes -- BUNDLED

Line No.	Cost Classification	Alloc. Factor	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
1	Power Supply																
2	Wholesale Power																
3	Direct Assigned	Direct															
4	Demand Related	D7															
5	Demand Related - Summer	D4	2,440,224	624,492	6,766	6,248	38,163	939,702	90,549	168,141	16,943	33,137	227,442	288,640			
6	Demand Related - Winter	D5	4,073,047	1,008,846	11,442	10,132	43,556	1,669,171	175,240	328,945	29,971	71,364	447,074	254,326	512	7,896	14,571
7	Demand Related - Other	D6															
8	Subtotal - Demand		6,513,271	1,633,338	18,208	16,380	81,719	2,608,873	265,790	497,086	46,914	104,501	674,516	542,965	512	7,896	14,571
9	Energy Related	E1	15,110,217	3,826,270	39,776	30,789	203,907	4,738,372	608,649	1,262,825	117,366	293,673	2,116,956	1,769,433	2,391	34,654	65,156
10	Energy Related - On-Peak	E2															
11	Energy Related - Off-Peak	E3															
12	Subtotal - Energy		15,110,217	3,826,270	39,776	30,789	203,907	4,738,372	608,649	1,262,825	117,366	293,673	2,116,956	1,769,433	2,391	34,654	65,156
13	Revenue Related	R2															
14	Subtotal - Wholesale		21,623,488	5,459,607	57,984	47,168	285,626	7,347,246	874,438	1,759,911	164,281	398,175	2,791,473	2,312,399	2,903	42,550	79,727
15	Allocated Overhead & Margin																
16	Direct Related	Direct															
17	Revenue Related	R2															
18	Demand Related	D7															
19	Energy Related	E1															
20	Subtotal - Allocated																
21	Subtotal - Power Supply		21,623,488	5,459,607	57,984	47,168	285,626	7,347,246	874,438	1,759,911	164,281	398,175	2,791,473	2,312,399	2,903	42,550	79,727
22																	
23	Transmission																
24	Direct Assigned	Direct															
25	Demand Related	D9	148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548	17,806	20,404	23	339	633
26	Energy Related	E1															
27	Subtotal - Transmission		148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548	17,806	20,404	23	339	633
28	Allocated Overhead & Margin																
29	Direct Related	Direct															
30	Revenue Related	R2															
31	Demand Related	D9															
32	Energy Related	E1															
33	Subtotal - Allocated																
34	Subtotal - Transmission		148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548	17,806	20,404	23	339	633
35																	
36	Distribution																
37	Power Supply	E1															
38	Dist. Sub -Capacity	D9	2,457,005	591,023	6,335	5,227	30,327	826,921	95,806	190,911	18,222	42,242	295,212	338,285	378	5,625	10,491
39	Dist. Sub -Consumer	C2															
40	Primary Line -Capacity	D9	12,147,366	2,922,003	31,320	25,843	149,934	4,088,276	473,662	943,860	90,090	208,841	1,459,519	1,672,470	1,869	27,809	51,869
41	Primary Line -Consumer	C2															
42	Line Transf. -Capacity	D1	1,718,688	742,219	6,638	7,269	41,295	501,658	42,556	86,108	6,922	14,553	104,823	160,020	103	1,590	2,934
43	Line Transf. -Consumer	C3															
44	Sec. & Serv. -Consumer	C4	354,495	159,765	1,155	7,523	2,829	147,627	538	6,082	89	119	1,191	25,184	587	1,147	661
45	Meter -Consumer	C5	1,027,623	285,109	2,060	13,425	12,220	538,495	2,527	31,985	473	631	6,310	129,622	1,538	2,047	1,180
46	Acct. & Serv. -Consumer	C6	2,554,020	708,600	5,121	33,366	30,372	1,338,358	6,281	79,494	1,176	1,568	15,683	322,158	3,823	5,087	2,932
47	Revenue Related -Revenue	R1															
48	Direct Assigned	Direct	235,577														
49	Subtotal - Distribution		20,494,773	5,408,720	52,629	92,652	266,977	7,441,336	621,370	1,338,439	116,973	267,954	1,882,738	2,647,738	14,787	188,633	153,827
50	Total		42,266,457	10,903,975	110,995	140,136	554,432	14,838,458	1,501,587	3,109,865	282,353	668,677	4,692,016	4,980,541	17,712	231,523	234,187

Allocation of Plant in Service To Rate Classes

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-CS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
<u>Intangible Plant</u>														
1		Organization	PLNT											
2	301	Franchises and consents	PLNT											
3	302	Miscellaneous intangible plant	PLNT											
4	303	Subtotal	PLNT											
5	301-303		PLNT											
6														
<u>Production Plant</u>														
7		Production Plant	PROD1											
8	310-346													
9														
<u>Transmission Plant</u>														
10		Transmission Plant	TRAN1											
11	350-359													
12														
<u>Distribution Plant</u>														
13		Land	LAND											
14	360	Structures	SUB											
15	361	Station	SUB											
16	362	Battery	SUB											
17	363	Poles, towers	PRI											
18	364	OH Cond	PRI											
19	365	UG Conduit	PRI											
20	366	UG Cond	PRI											
21	367	Transf	TRF											
22	368	Services	SERV											
23	369	Meters	MTR											
24	370	Cons Premise	ICON											
25	371	Leased Prop	LICON											
26	372	St. Light	STL											
27	373	Subtotal												
28	360-373													
29														
<u>General Plant</u>														
30		Land & Land Rights	PLNT											
31	389	Structures and Improve.	PLNT											
32	390	Office Furniture & Equip.	PLNT											
33	391	Transportation & Equipment	PLNT											
34	392	Stores Equipment	PLNT											
35	393	Tool, Shop & Garage Equip.	PLNT											
36	394	Laboratory Equipment	PLNT											
37	395	Power Operated Equipment	PLNT											
38	396	Communication Equipment	PLNT											
39	397	Miscellaneous Equipment	PLNT											
40	398	Other tangible property	PLNT											
41	399	Subtotal												
42	389-399													
43														
44														

Allocation of Plant in Service To Rate Classes (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
1		Intangible Plant						
2	301	Organization	PLNT					
3	302	Franchises and consents	PLNT					
4	303	Miscellaneous intangible plant	PLNT					
5	301-303	Subtotal	PLNT					
6								
7		Production Plant						
8	310-346	Production Plant	PRODI					
9								
10		Transmission Plant						
11	350-359	Transmission Plant	TRANI	4,624,681	764,912	393	6,061	11,184
12								
13		Distribution Plant						
14	360	Land	LAND	169,358	28,011	14	222	410
15	361	Structures	SUB					
16	362	Station	SUB	17,426,499	2,882,304	1,482	22,839	42,144
17	363	Battery	SUB					
18	364	Poles, towers	PRI	26,107,663	3,594,547	4,018	59,768	111,479
19	365	OH Cond	PRI	26,630,810	3,666,574	4,098	60,966	113,713
20	366	UG Conduit	PRI					
21	367	UG Cond	PRI	10,905,837	1,501,534	1,678	24,967	46,568
22	368	Transf	TRF	13,216,631	1,230,546	793	12,228	22,564
23	369	Services	SERV	3,327,232	236,371	5,508	10,766	6,205
24	370	Meters	MTR	4,463,946	563,072	6,682	8,892	5,125
25	371	Cons Premise	ICON	1,465,925	201,831	226	3,356	6,259
26	372	Leased Prop	LICON					
27	373	St. Light	STL	925,613	25,506	571,008	329,099	683,565
28	360-373	Subtotal		104,639,514	13,904,790	50,005	775,011	
29								
30		General Plant						
31	389	Land & Land Rights	PLNT	151,235	20,305	70	1,081	962
32	390	Structures and Improve.	PLNT	10,751,928	1,443,543	4,959	76,860	68,365
33	391	Office Furniture & Equip.	PLNT	4,131,141	554,643	1,905	29,531	26,268
34	392	Transportation & Equipment	PLNT	1,530,827	205,527	706	10,943	9,734
35	393	Stores Equipment	PLNT	70,205	9,426	32	502	446
36	394	Tool, Shop & Garage Equip.	PLNT	266,020	35,716	123	1,902	1,691
37	395	Laboratory Equipment	PLNT	239,593	32,167	111	1,713	1,523
38	396	Power Operated Equipment	PLNT	2,039,151	273,774	941	14,577	12,966
39	397	Communication Equipment	PLNT	2,116,836	284,204	976	15,132	13,460
40	398	Miscellaneous Equipment	PLNT	46,121	6,192	21	330	293
41	399	Other tangible property	PLNT					
42	389-399	Subtotal		21,343,058	2,865,498	9,844	152,570	135,709
43								
44		Total Plant		130,607,252	17,535,200	60,242	933,642	830,458

Allocation of Plant in Service To Rate Classes (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
Power Supply														
Production														
2		FUEL												
3	500-557	Fuel												
4	500-557	Non-Fuel O&M - Demand												
5	500-557	Non-Fuel O&M - Energy												
6		Subtotal - Production												
7		Purchases												
8	555	Direct Assign. Chgs (Cr.)												
9	555	Substation Charges												
10	555	Demand Charges												
11	555	Summer												
12	555	Winter												
13	555	Other												
14		Total Demand												
15	555	Energy Charges												
16	555	On-Peak												
17	555	Off-Peak												
18		Total Energy												
19	555	Revenue Related Charges												
20		Subtotal - Purchases												
21	500-557	Total Power Supply												
22		Transmission												
23	560-573	Operation & Maintenance												
24	555	Transmission - G&T Charges												
25		Total Transmission												
26		Distribution												
27	580	Oper. Super & Eng.												
28	581	Load Dispatch												
29	582	Oper. Station												
30	583	Oper. OH Line												
31	584	Oper. UG Line												
32	585	Oper. St. Lighting												
33	586	Oper. Meters												
34	587	Oper. Cons. Install												
35	588	Oper. Misc. Oper.												
36	589	Rents												
37	590	Main. Super. & Eng.												
38	591	Main. Structure												
39	592	Main. Station												
40	593	Main. OH Line												
41	594	Main. UG Line												
42	595	Main. Line Transf.												
43	596	Main. St. Lighting												
44	597	Main. Meters												
45	598	Main. Misc. Dist.												
46	580-598	Subtotal												

Allocation of Plant in Service To Rate Classes (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
1		Power Supply						
2		Production						
3	500-557	Fuel	FUEL					
4	500-557	Non-Fuel O&M - Demand	PRODI					
5	500-557	Non-Fuel O&M - Energy	PRODI					
6		Subtotal - Production						
7		Purchases						
8	555	Direct Assgn. Chgs (Cr.)						
9	555	Substation Charges						
10	555	Demand Charges						
11	555	Summer						
12	555	Winter						
13	555	Other						
14		Total Demand						
15	555	Energy Charges						
16	555	On-Peak						
17	555	Off-Peak						
18		Total Energy						
19	555	Revenue Related Charges						
20		Subtotal - Purchases						
21	500-557	Total Power Supply						
22		Transmission						
23	560-573	Operation & Maintenance						
24	555	Transmission - G&T Charges						
25		Total Transmission						
26		Distribution						
27	580	Oper. Super & Eng.						
28	581	Load Dispatch						
29	582	Oper. Station						
30	583	Oper. OH Line						
31	584	Oper. UG Line						
32	585	Oper. St. Lighting						
33	586	Oper. Meters						
34	587	Oper. Cons. Install						
35	588	Oper. Misc. Oper.						
36	589	Rents						
37	590	Main. Super. & Eng.						
38	591	Main. Structure						
39	592	Main. Station						
40	593	Main. OH Line						
41	594	Main. UG Line						
42	595	Main. Line Transf.						
43	596	Main. St. Lighting						
44	597	Main. Meters						
45	598	Main. Misc. Dist.						
46	580-598	Subtotal						

Allocation of Plant in Service To Rate Classes (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
47		Consumer Acct. Service & Sales												
48		Consumer Accounting												
49	901	Supervision	CACC											
50	902	Meter Reading Expense	CACC	652,065	180,912	1,307	8,519	7,754	341,695	1,604	20,296	300	400	4,004
51	903	Records & Collections	CACC	957,996	265,791	1,921	12,515	11,392	502,009	2,356	29,818	441	588	5,882
52	904	Uncollectible Accounts	CACC	63,603	17,646	128	831	756	33,329	156	1,980	29	39	391
53	905	Misc. Customer Account	CACC	12,721	3,529	26	166	151	6,666	31	396	6	8	78
54		Subtotal		1,686,384	467,879	3,381	22,031	20,054	883,699	4,147	52,489	777	1,036	10,355
55		Consumer Service & Info.												
56	907	Supervision	CS											
57	908	Customer Assistance	CS											
58	909	Info. & Instruction	CS	3,058	849	6	40	36	1,603	8	95	1	2	19
59	910	Misc. Cust Serv. & Info	CS											
60		Subtotal		3,058	849	6	40	36	1,603	8	95	1	2	19
61		Sales												
62	911	Supervision	SALES											
63	912	Demonstrating & Selling	SALES											
64	913	Advertising	SALES	56,757	15,747	114	741	675	29,742	140	1,767	26	35	349
65	916	Misc. Sales	SALES											
66		Subtotal		56,757	15,747	114	741	675	29,742	140	1,767	26	35	349
67		Prorated Operating Expenses												
68		Administrative & General												
69	920	Administrative & General		712,862										
70	921	Office Supplies & Expenses		760,042										
71	922	Admin. Expenses Transferred		590,100										
72	923	Outside Services Employed		98,957										
73	924	Property Insurance		8,172										
74	925	Injuries & Damages		49,058										
75	926	Employee Pensions & Benefits		105,720										
76	927	Franchise Requirements												
77	928	Regulatory Commission Exp.		62,853										
78	929	Duplicate Charges		(48,685)										
79	930.1	General Advertising		322,946										
80	930.2	Misc.												
81	931	Rents												
82	935	Maint. of General Plant												
83		Accounts 920-935		2,662,027										
84		Power Supply	EX6-PS											
85		Transmission	EX6-TR											
86		Distribution	EX6-D	2,662,027	680,522	6,369	15,442	33,010	1,044,689	68,700	160,164	13,000	29,657	209,062
87		Subtotal - A&G		2,662,027	680,522	6,369	15,442	33,010	1,044,689	68,700	160,164	13,000	29,657	209,062

Allocation of Plant in Service To Rate Classes (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
47		Consumer Acct., Service & Sales						
48		Consumer Accounting						
49	901	Supervision	CACC					
50	902	Meter Reading Expense	CACC	652,065	82,250	976	1,299	749
51	903	Records & Collections	CACC	957,996	120,839	1,434	1,908	1,100
52	904	Uncollectible Accounts	CACC	63,603	8,023	95	127	73
53	905	Misc. Customer Account	CACC	12,721	1,605	19	25	15
54		Subtotal		1,686,384	212,717	2,524	3,359	1,936
55		Consumer Service & Info.						
56	907	Supervision	CS					
57	908	Customer Assistance	CS					
58	909	Info. & Instruction	CS	3,058	386	5	6	4
59	910	Misc. Cust Serv. & Info	CS					
60		Subtotal		3,058	386	5	6	4
61		Sales						
62	911	Supervision	SALES					
63	912	Demonstrating & Selling	SALES					
64	913	Advertising	SALES	56,757	7,159	85	113	65
65	916	Misc. Sales	SALES					
66		Subtotal		56,757	7,159	85	113	65
67		Prorated Operating Expenses						
68		Administrative & General						
69	920	Administrative & General		712,862				
70	921	Office Supplies & Expenses		760,042				
71	922	Admin. Expenses Transferred		590,100				
72	923	Outside Services Employed		98,957				
73	924	Property Insurance		8,172				
74	925	Injuries & Damages		49,058				
75	926	Employee Pensions & Benefits		105,720				
76	927	Franchise Requirements						
77	928	Regulatory Commission Exp.		62,853				
78	929	Duplicate Charges		(48,685)				
79	930.1	General Advertising		322,946				
80	930.2	Misc.						
81	931	Rents						
82	935	Maint. of General Plant						
83		Accounts 920-935		2,662,027				
84		Power Supply	EX6-PS					
85		Transmission	EX6-TR					
86		Distribution	EX6-D	2,662,027	346,986	2,657	29,686	22,082
87		Subtotal - A&G		2,662,027	346,986	2,657	29,686	22,082

Allocation of Plant in Service To Rate Classes (Cont'd)

No.	Acct. No.	Description	Class. Factor	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
88	408	Other Taxes												
89		Power Supply	EX6-PS											
90		Transmission	EX6-TR											
91		Distribution	EX6-D											
92		Subtotal - Other Taxes												
93	421-	Miscellaneous Expense												
94	426,431	Power Supply	EX6-PS											
95		Transmission	EX6-TR											
96		Distribution	EX6-D											
97		Subtotal - Misc. Expense		294,089	75,181	704	1,706	3,647	115,413	7,590	17,694	1,436	3,276	23,096
98		Fixed Charges		294,089	75,181	704	1,706	3,647	115,413	7,590	17,694	1,436	3,276	23,096
99	403-	Depreciation												
100	407	Power Supply	PROPLNT											
101		Transmission	TRNPLNT	148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548	17,806
102		Distribution	DSTPLNT	4,145,781	1,122,833	11,255	14,294	56,182	1,403,241	141,372	288,610	26,526	60,922	427,175
103		Subtotal - Depreciation		4,293,978	1,158,481	11,637	14,609	58,011	1,453,118	147,151	300,125	27,625	63,470	444,981
104	408	Property Taxes												
105		Power Supply	REV											
106		Transmission	REV											
107		Distribution	REV											
108		Subtotal - Property Taxes												
109														
110		Total Oper. Expenses		35,263,571	9,007,331	91,984	115,992	459,532	12,468,159	1,262,787	2,622,356	237,547	565,769	3,970,450
111		Interest-LT												
112	427	Power Supply	PROPLNT											
113		Transmission	TRNPLNT											
114		Distribution	DSTPLNT	4,140,810	1,121,486	11,242	14,277	56,114	1,401,558	141,203	288,264	26,494	60,849	426,663
115		Subtotal - Interest-LT		4,140,810	1,121,486	11,242	14,277	56,114	1,401,558	141,203	288,264	26,494	60,849	426,663
116		Required Margin												
117		Power Supply	PROPLNT											
118		Transmission	TRNPLNT											
119		Distribution	DSTPLNT	2,862,077	775,158	7,770	9,868	38,785	968,740	97,598	199,244	18,312	42,058	294,904
120		Subtotal - Required Margin		2,862,077	775,158	7,770	9,868	38,785	968,740	97,598	199,244	18,312	42,058	294,904
121		Summary of Revenue Requirements												
122		Power Supply		21,647,428	5,465,366	58,046	47,219	285,921	7,355,303	875,372	1,761,771	164,458	398,586	2,794,349
123		Transmission		148,196	35,648	382	315	1,829	49,876	5,779	11,515	1,099	2,548	17,806
124		Distribution		20,470,833	5,402,961	52,567	92,602	266,681	7,433,279	620,436	1,336,579	116,796	267,542	1,879,861
125		Total Rev. Req.		42,266,457	10,903,975	110,995	140,136	554,432	14,838,458	1,501,587	3,109,865	282,353	668,677	4,692,016

Allocation of Plant in Service To Rate Classes (Cont'd)

Line No.	Acct. No.	Description	Class. Factor	Total	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
88	408	Other Taxes						
89		Power Supply	EX6-PS					
90		Transmission	EX6-TR					
91		Distribution	EX6-D					
92		Subtotal - Other Taxes						
93	421-	Miscellaneous Expense						
94	426,431	Power Supply	EX6-PS					
95		Transmission	EX6-TR					
96		Distribution	EX6-D					
97		Subtotal - Misc. Expense		294,089	38,333	294	3,280	2,439
98		Fixed Charges		294,089	38,333	294	3,280	2,439
99	403-	Depreciation						
100	407	Power Supply	PROPLNT					
101		Transmission	TRNPLNT	148,196	20,404	23	339	633
102		Distribution	DSTPLNT	4,145,781	531,581	2,029	31,388	28,373
103		Subtotal - Depreciation		4,293,978	551,985	2,052	31,727	29,006
104	408	Property Taxes						
105		Power Supply	REV					
106		Transmission	REV					
107		Distribution	REV					
108		Subtotal - Property Taxes						
109								
110		Total Oper. Expenses		35,263,571	4,082,616	14,285	178,504	186,260
111								
112	427	Interest-LT						
113		Power Supply	PROPLNT					
114		Transmission	TRNPLNT					
115		Distribution	DSTPLNT	4,140,810	530,943	2,027	31,350	28,339
116		Subtotal - Interest-LT		4,140,810	530,943	2,027	31,350	28,339
117		Required Margin						
118		Power Supply	PROPLNT					
119		Transmission	TRNPLNT					
120		Distribution	DSTPLNT	2,862,077	366,982	1,401	21,669	19,588
121		Subtotal - Required Margin		2,862,077	366,982	1,401	21,669	19,588
122		Summary of Revenue Requirements						
123		Power Supply		21,647,428	2,315,695	2,907	42,605	79,829
124		Transmission		148,196	20,404	23	339	633
125		Distribution		20,470,833	2,644,442	14,783	188,579	153,725
126		Total Rev. Req.		42,266,457	4,980,541	17,712	231,523	234,187

Rate Class Weighting Factors

I. Three Phase Vs. Single Phase Class Weighting Factors

A. Investment to Serve 3Ø vs. 1Ø Consumers (use replacement cost)

	<u>1Ø</u>	<u>3Ø</u>
1. kWh Meter	\$90	\$286
2. kWh Meter	\$120	
3. kWh & kW Meter	\$233	\$441
4. kWh & kW Meter (pulse activated)	\$286	\$546
5. Service ¹	\$247	\$409
6. Transformer ²	\$1,718	\$2,751
7. Primary Line ³	\$714	\$1,252

B. Weighting Factors for Relative 3Ø Class Investment Costs

1. Meter (3Ø Interval Recording)	\$1,200	÷	\$90	=	13.33
2. Meter (3Ø w/demand, TOD)	\$546	÷	\$90	=	6.07
3. Meter (3Ø w/demand)	\$441	÷	\$90	=	4.90
4. Meter (3Ø w/o demand)	\$286	÷	\$90	=	3.18
5. Service	\$409	÷	\$247	=	1.65
6. Transformer	\$2,751	÷	\$1,718	=	1.60
7. Primary Line	\$1,252	÷	\$714	=	1.75

¹ Assume a typical installation of 80 feet of 1/0 triplex (or quadriplex), pole and miscellaneous materials to estimate the difference between a 1Ø and 3Ø installation.

² Use the cost difference between 1-75 kVA transformer and 3-25 kVA transformers as representative of the difference between a 1Ø versus a 3Ø transformer installation.

³ Assume a typical installation of 150 feet of 1/0 ACSR to estimate the difference in primary line between a 1Ø and 3Ø installation.

Estimate of Class Demands Summary

Description	Total System	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic		Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)
				Rural (NDR)	Rural (NDR)						
<u>Class Billing Determinants</u>											
Number of Consumers	20,009	8,856	64	417	112		6,465	20	240	3	4
Energy (MWh)	341,707	86,528	900	696	4,611		107,155	13,764	28,558	2,654	6,641
Billing Demand (kW)	812,909	-	-	-	-		480,090	47,381	88,851	8,834	17,922
<u>Estimated Demand Responsibility</u>											
Non-Coincident Consumer Demand	218,250	94,252	843	923	5,244		63,704	5,404	10,935	879	1,848
Non-Coincident Class Demand	88,417	19,784	222	199	957		32,446	3,297	6,183	615	1,258
Coincident Class Demand - Ave. Monthly	51,357	11,525	129	116	557		18,900	1,920	3,601	358	733
Coincident Class Demand - Summer	66,553	17,032	185	170	1,041		25,629	2,470	4,586	462	904
Coincident Class Demand - Winter	46,292	11,466	130	115	495		18,971	1,992	3,739	341	811
Coincident Class Demand - Weighted	51,357	11,525	129	116	557		18,900	1,920	3,601	358	733
Coincident Class Demand - Transm.	-	n/a	n/a	n/a	n/a		n/a	n/a	n/a	n/a	n/a

Estimate of Class Demands Summary (Cont'd)

Description	Total System	Gen. Serv. Large TOD (96-GSLTOD)	Irrigation Field Lighting (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
<u>Class Billing Determinants</u>						
Number of Consumers	20,009	40	867	26	3,179	1,832
Energy (MWh)	341,707	47,873	40,015	54	784	1,473
Billing Demand (kW)	812,909	118,121	51,711	-	-	-
<u>Estimated Demand Responsibility</u>						
Non-Coincident Consumer Demand	218,250	13,311	20,320	13	202	373
Non-Coincident Class Demand	88,417	8,288	14,582	13	202	373
Coincident Class Demand - Ave. Monthly	51,357	4,828	8,494	4	67	124
Coincident Class Demand - Summer	66,553	6,203	7,872	-	-	-
Coincident Class Demand - Winter	46,292	5,081	2,891	6	90	166
Coincident Class Demand - Weighted	51,357	4,828	8,494	4	67	124
Coincident Class Demand - Transm.	-	n/a	n/a	n/a	n/a	n/a

Estimate of Class Demands

Line No.	Description	Total System	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base (GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (GSBMC)	Gen. Serv. Large TOD (96-GSLTOD)
1	Non-Coincident Class Demand - Average Monthly	341,707										
2	Total System Sales (MWh)	341,707	86,528	900	696	4,611	107,155	13,764	28,558	2,654	6,641	47,873
3	Line Losses											
4	kWh Purchased (MWh)	341,707	86,528	900	696	4,611	107,155	13,764	28,558	2,654	6,641	47,873
5	Divide by Hours	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760
6	Average Demand (kWh)	38,750	9,878	103	79	526	12,232	1,571	3,260	303	758	5,465
7												
8	Average Customers	22,125	8,856	64	417	112	6,465	20	240	3	4	40
9												
10	Calculated Maximum Demand ¹	70,915	19,784	222	199	957	23,064	2,680	5,057	939	2,012	7,542
11												
12	Substitutions											
13	Bary Curve Estimate (Max. Annual or Seas.) ²		n/a	n/a	n/a	n/a	32,446	3,297	6,183	615	1,258	8,288
14	Other Substitutions ³		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
15	Non-Coincident Class Demand	88,417	19,784	222	199	957	32,446	3,297	6,183	615	1,258	8,288
16	Sum of Non-Coincident Demands of Individual Customers - Annual Peak											
17	Peak Month Sales Data											
18	Peak Month											
19	kWh Sales	11,521,594	11,521,594	105,486	91,262	740,530	10,597,871	1,830,966	2,854,083	345,620	660,636	4,057,552
20	Consumers	8,939	8,939	64	415	107	6,455	20	239	4	4	38
21	Sum of Individual Consumer's Non-coincident Demands ⁴											
22			93,828	843	924	5,252	84,855	9,218	18,237	1,314	3,108	21,126
23	Substitute (from Historical Billing Records)		n/a	n/a	n/a	n/a	62,797	5,404	10,889	1,172	1,848	11,675
24	Non-Coincident Demand from Billing Records		n/a	n/a	n/a	n/a	473,256	47,381	88,481	11,778	17,922	103,602
25	Sum of Individual Customer Non-Coincident Peak Demands (Adjusted to Test Year) ⁵		94,252	843	923	5,244	63,704	5,404	10,935	879	1,848	13,311

¹ The class diversified demand is calculated based on the formulas contained in RUS Demand Tables (Bulletin 45-2). The formula is as follows:

Class Diversified Demand = $L8 \times (1 - 0.4 \times L8 + 0.4 \times (L8^2 + 40)^{0.5}) \times (0.005925 \times (L4 \times 1,000 \div (L8 \times 12))^{0.885})$

² See "Annual Bary Curve Estimates"

³ Security Lighting demand is calculated based on wattage, (including ballasts) number of lights and assumed annual hours of operation. Includes estimates for unmetered lights only.

⁴ The sum of the Individual Consumers Non-coincident Demands is calculated using the RUS demand for a single customer multiplied by the Test Year number of customers.

⁵ Sum of Individual Consumer Demands = $(1 - 0.4 \times 1 + 0.4 \times (1^2 + 40)^{0.5}) \times (0.005925 \times (L19 \div L20)^{0.885})$

Adjusted to Test Year conditions.

Estimate of Class Demands (Cont'd)

Line No.	Description	Total System	Irrigation (96-IR)	Athletic Field (88-AF)	Street & Area (88-PSL)	Public Street (91-SL)
1	Non-Coincidental Class Demand - Average Monthly					
2	Total System Sales (MWh)	341,707	40,015	54	784	1,473
3	Line Losses					
4	kWh Purchased (MWh)	341,707	40,015	54	784	1,473
5	Divide by Hours	8,760	8,760	8,760	8,760	8,760
6	Average Demand (kWh)	38,750	4,568	6	89	168
7						
8	Average Customers	22,125	867	26	3,179	1,832
9						
10	Calculated Maximum Demand ¹	70,915	7,717	19	274	451
11						
12	Substitutions					
13	Bary Curve Estimate (Max. Annual or Seas.) ²		14,582	n/a	n/a	n/a
14	Other Substitutions ³		n/a	13	202	373
15	Non-Coincident Class Demand	88,417	14,582	13	202	373
16	Sum of Non-Coincidental Demands of Individual Customers					
17	Peak Month Sales Data					
18	Peak Month		Aug-07	n/a	n/a	n/a
19	kWh Sales		9,789,900	13,027	64,458	-
20	Consumers		854	-	-	-
21	Sum of Individual Consumer's Non-coincident Demands ⁴					
22			63,543	13	202	373
23	Substitute (from Historical Billing Records)					
24	Non-Coincident Demand from Billing Records		19,711	n/a	n/a	n/a
25	Sum of Individual Customer Non-Coincident Peak Demands (Adjusted to Test Year) ⁵		50,160	n/a	n/a	n/a
			20,320	13	202	373

- ¹ The class diversified demand is calculated based on the fit Class Diversified Demand = $1.8 \times (1 - 0.4 \times L^2)$
- ² See "Annual Bary Curve Estimates"
- ³ Security Lighting demand is calculated based on wattage, The sum of the Individual Consumers Non-coincident Demand
- ⁴ Sum of Individual Consumer Demands = (1-C Adjusted to Test Year conditions)
- ⁵ Adjusted to Test Year conditions

Estimate of Class Demands

Line No.	Description	Total System	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base (GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
26	Annual Bary Curve Estimates											
27	Sum of Monthly Non-Coincidental Demands for Test Year		-	-	-	-	480,090	47,381	88,851	8,834	17,922	118,121
28	MWh Sales		-	-	-	-	107,155	13,764	28,558	2,654	6,641	47,873
30	Load Factor (730 hours per month)						30.6%	39.8%	44.0%	41.2%	50.8%	55.5%
32	Coincidence Factor (From Bary Curve)		n/a	n/a	n/a	n/a	81.1%	83.5%	83.5%	83.5%	84.2%	84.2%
34	Billing Months per Year		12	12	12	12	12	12	12	12	12	12
36	Estimated Non-Coincidental Average Monthly Demand ((L2*1.8)/L10)		n/a	n/a	n/a	n/a	32,446	3,297	6,183	615	1,258	8,288
38	Estimated Non-Coincidental Demand - Average Monthly (Including Line Loss)		n/a	n/a	n/a	n/a	32,446	3,297	6,183	615	1,258	8,288
39	Average Non-Coincidental Class Demand - Summer											
40	Peak Month Sales Data											
41	Peak Months											
42	kWh Sales (Avg.)		8,361,124	84,232	66,228	553,454	8,823,273	1,104,860	2,328,436	269,100	559,924	3,571,456
43	Consumers (Avg.)		8,937	65	413	107	6,457	20	239	4	4	34
44	Class Non-Coincident Demand - Summer ¹		22,373	243	225	1,376	22,844	2,593	4,979	866	2,032	7,896
45	Substitute (from Billing Records)		-	-	-	-	41,361	3,903	7,217	976	1,416	8,526
47	Load Factor (730 hours per month)		n/a	n/a	n/a	n/a	29.2%	38.8%	44.2%	37.8%	54.2%	57.4%
48	Class Coincidence Factor (Bary Curve)		n/a	n/a	n/a	n/a	80.6%	83.5%	83.5%	83.5%	84.2%	84.2%
49	Historical Maximum Demands		n/a	n/a	n/a	n/a	473,256	47,381	88,481	11,778	17,922	103,602
50	Test Year Summer Non-Coincidental Demand (Adjusted to Test Year Conditions)		22,474	243	225	1,373	33,818	3,259	6,051	610	1,193	8,185
51	Test Year Summer Non-Coincidental Demand (Including Line Loss)		22,474	243	225	1,373	33,818	3,259	6,051	610	1,193	8,185
52												
53	Average Non-Coincidental Class Demand - Non-Summer											
54	Peak Month Sales Data											
55	Peak Months											
56	kWh Sales (Avg.)		6,862,623	72,389	54,359	314,148	8,531,581	1,161,065	2,383,734	303,509	551,272	3,474,964
57	Consumers (Avg.)		8,926	64	411	109	6,439	20	239	4	4	35
58	Class Non-coincident Demand - Winter ¹		18,805	214	190	817	22,230	2,709	5,089	987	2,005	7,428
59	Substitute (from Billing Records)		-	-	-	-	37,989	3,930	7,346	889	1,587	8,720
61	Load Factor (730 hours per month)		n/a	n/a	n/a	n/a	30.8%	40.5%	44.5%	46.8%	47.6%	54.6%
62	Class Coincidence Factor (Bary Curve)		n/a	n/a	n/a	n/a	81.1%	83.5%	83.5%	83.5%	84.2%	84.2%
63	Historical Maximum Demand		n/a	n/a	n/a	n/a	473,256	47,381	88,481	11,778	17,922	103,602
64	Test Year Winter Non-Coincidental Demand (Adjusted to Test Year Conditions)		18,890	214	190	816	31,254	3,281	6,159	561	1,336	8,371
65	Test Year Winter Non-Coincidental Demand (Including Line Loss)		18,890	214	190	816	31,254	3,281	6,159	561	1,336	8,371

¹ The class diversified demand is calculated based on the formulas contained in RUS Demand Tables (Bulletin 45-2). The formula is as follows:

$$\text{Class Diversified Demand} = L8 \times (1 - 0.4 \times L8 + 0.4 \times (L8^2 + 40)^{0.5}) \times (0.005925 \times (L72 \times (1 + \text{line loss}) + L71)^{0.85})$$

Lighting demand is calculated based on wattage, (including ballasts) number of lights and assumed annual hours of operation.

Estimate of Class Demands (Cont'd)

Line No.	Description	Total System	Irrigation (96-IR)	Athletic Field (88-AF)	Street & Area (88-PSL)	Public Street (91-SL)
26	Annual Bary Curve Estimates					
27	Sum of Monthly Non-Coincidental Demands for Test Year		51,711	-	-	-
28						
29	MWh Sales		26,133	-	-	-
30						
31	Load Factor (730 hours per month)		69.2%			
32						
33	Coincidence Factor (From Bary Curve)		84.6%	n/a	n/a	n/a
34						
35	Billing Months per Year		3	12	12	12
36						
37	Estimated Non-Coincidental Average Monthly Demand ((L2*L8)/L10)		14,582	n/a	n/a	n/a
38	Estimated Non-Coincidental Demand - Average Monthly (Including Line Loss)		14,582	n/a	n/a	n/a
39	Average Non-Coincidental Class Demand - Summer					
40	Peak Month Sales Data					
41	Peak Months					
42	kWh Sales (Avg.)		7,334,030	10,271	64,458	122,789
43	Consumers (Avg.)		849	27	3,179	1,313
44	Class Non-Coincidental Demand - Summer ¹		15,798	39	271	373
45						
46	Substitute (from Billing Records)		10,595	-	-	-
47	Load Factor (730 hours per month)		94.8%			
48	Class Coincidence Factor (Bary Curve)		1	n/a	n/a	n/a
49	Historical Maximum Demand		50,160	n/a	n/a	n/a
50	Test Year Summer Non-Coincidental Demand (Adjusted to Test Year Conditions)		10,388	13	202	373
51	Test Year Summer Non-Coincidental Demand (Including Line Loss)		10,388	13	202	373
52						
53	Average Non-Coincidental Class Demand - Non-Sum					
54	Peak Month Sales Data					
55	Peak Months					
56	kWh Sales (Avg.)		1,868,049	2,814	64,458	122,789
57	Consumers (Avg.)		836	26	3,179	1,313
58	Class Non-coincidental Demand - Winter ¹		4,774	12	271	373
59						
60	Substitute (from Billing Records)		-	-	-	-
61	Load Factor (730 hours per month)		n/a	n/a	n/a	n/a
62	Class Coincidence Factor (Bary Curve)		50,160	n/a	n/a	n/a
63	Historical Maximum Demand					
64	Test Year Winter Non-Coincidental Demand (Adjusted to Test Year Conditions)		4,762	13	202	373
65	Test Year Winter Non-Coincidental Demand (Including Line Loss)		4,762	13	202	373

¹ The class diversified demand is calculated based on the following formula:
Class Diversified Demand = $L8 \times (1 - 0.4 \times L8)$
Lighting demand is calculated based on wattage, (including PSE)

Estimate of Class Demands

Line No.	Description	Total System	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base GSBMC	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly GSLBMC	Gen. Serv. Large TOD (96-GSLTOD)
Determination of Class Coincident Demand - Summer												
66	System Coincident Demand - Summer (Per Exhibit II)	66,553										
67												
68	Coincidence Factors from Other Sources		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
69	Summer Season Non-Coincident Demand		-	-	-	-	-	-	-	-	-	-
70	Coincident Demand - Direct Assigned		-	-	-	-	-	-	-	-	-	-
71												
72												
73	Remaining Coincident Demand	66,553										
74	Remaining Non-Coincident Demand	87,820	22,474	243	225	1,373	33,818	3,259	6,051	610	1,193	8,185
75	Coincidence Factor for Remaining Classes	75.8%	75.8%	75.8%	75.8%	75.8%	75.8%	75.8%	75.8%	75.8%	75.8%	75.8%
76	Coincident Demand for Remaining Classes		17,032	185	170	1,041	25,629	2,470	4,586	462	904	6,203
77	Total Coincident Demand - Summer	66,553	17,032	185	170	1,041	25,629	2,470	4,586	462	904	6,203
Determination of Class Coincident Demand - Winter												
78	System Coincident Demand - Winter (Per Exhibit II)	46,292										
79												
80												
81	Coincidence Factors from Other Sources		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
82	Winter Season Non-Coincident Demand		-	-	-	-	-	-	-	-	-	-
83	Coincident Demand - Direct Assigned		-	-	-	-	-	-	-	-	-	-
84		261										
85	Remaining Coincident Demand	46,031										
86	Remaining Non-Coincident Demand	75,835	18,890	214	190	816	31,254	3,281	6,159	561	1,336	8,371
87	Coincidence Factor for Remaining Classes	60.7%	60.7%	60.7%	60.7%	60.7%	60.7%	60.7%	60.7%	60.7%	60.7%	60.7%
88	Coincident Demand for Remaining Classes		11,466	130	115	495	18,971	1,992	3,739	341	811	5,081
89	Total Coincident Demand - Winter	46,292	11,466	130	115	495	18,971	1,992	3,739	341	811	5,081

Estimate of Class Demands (Cont'd)

Line No.	Description	Total System	Irrigation (96-IR)	Athletic Field (88-AF)	Street Area (88-PSL)	Public Street (91-SL)
<u>Determination of Class Coincident Demand - Summer</u>						
66	System Coincident Demand - Summer (Per Exhibit II)	66,553				
68	Coincidence Factors from Other Sources		n/a			
69	Summer Season Non-Coincident Demand			13	202	373
70	Coincident Demand - Direct Assigned					
71						
72						
73	Remaining Coincident Demand	66,553				
74	Remaining Non-Coincident Demand	87,820	10,388			
75	Coincidence Factor for Remaining Classes	75.8%	75.8%			
76	Coincident Demand for Remaining Classes		7,872			
77	Total Coincident Demand - Summer	66,553	7,872			
<u>Determination of Class Coincident Demand - Winter</u>						
78	System Coincident Demand - Winter (Per Exhibit II)	46,292				
80	Coincidence Factors from Other Sources		n/a			
81	Winter Season Non-Coincident Demand			44.44%	44.44%	44.44%
82	Coincident Demand - Direct Assigned			13	202	373
83		261		6	90	166
84						
85	Remaining Coincident Demand	46,031				
86	Remaining Non-Coincident Demand	75,835	4,762			
87	Coincidence Factor for Remaining Classes	60.7%	60.7%			
88	Coincident Demand for Remaining Classes		2,891			
89	Total Coincident Demand - Winter	46,292	2,891	6	90	166

Estimate of Class Demands
Outdoor Lighting

Athletic Field Lighting (88-AF)**A. Separately Metered Energy**

kWh	56,142
Ave. LF	49%
	<u>13</u>
	<u>13</u>

Private Street & Area Lighting (88-PSL)**A. Unmetered Lights**

Size/Type	# of Lights	<u>Power Required Per Light</u>			Estimated Annual kWh/month	Estimated kWh	Total kW 1
		<u>Lamp</u> kW	<u>Ballast</u> kW	<u>Total</u> kW			
100 W MV	-	0.100	0.035	0.135	45	0	0.0
175 W MV	763	0.175	0.035	0.210	75	686,700	160.2
250 W MV	79	0.250	0.050	0.300	107	101,436	23.7
400 W MV	40	0.400	0.050	0.450	173	83,040	18.0
50 W HPS	-	0.050	0.020	0.070	25	-	0.0
70 W HPS	-	0.070	0.025	0.095	34	-	0.0
100 W HPS	-	0.100	0.035	0.135	45	-	0.0
150 W HPS	-	0.150	0.050	0.200	68	0	0.0
200 W HPS	-	0.200	0.055	0.255	87	0	0.0
250 W HPS	-	0.250	0.060	0.310	108	-	0.0
400 W HPS	-	0.400	0.075	0.475	173	-	0.0
1000 W HPS	-	1.000	0.100	1.100	394	-	0.0
Total	882					871,176	202
Average monthly usage						82.31	0.229

Public Street Lighting (91-SL)**A. Unmetered Lights**

Size/Type	# of Lights	<u>Power Required Per Light</u>			Estimated Annual kWh/month	Estimated kWh	Total kW 1
		<u>Lamp</u> kW	<u>Ballast</u> kW	<u>Total</u> kW			
100 W MV	439	0.100	0.035	0.135	45	237,060	59.3
175 W MV	648	0.175	0.035	0.210	75	583,200	136.1
250 W MV	149	0.250	0.050	0.300	107	191,316	44.7
400 W MV	77	0.400	0.050	0.450	173	159,852	34.7
50 W HPS	-	0.050	0.020	0.070	25	-	0.0
70 W HPS	-	0.070	0.025	0.095	34	-	0.0
100 W HPS	-	0.100	0.035	0.135	45	-	0.0
150 W HPS	-	0.150	0.050	0.200	68	0	0.0
200 W HPS	-	0.200	0.055	0.255	87	0	0.0
250 W HPS	-	0.250	0.060	0.310	108	-	0.0
400 W HPS	-	0.400	0.075	0.475	173	-	0.0
1000 W HPS	-	1.000	0.100	1.100	394	-	0.0
Total	1,313					1,171,428	275
Average monthly usage						74.35	0.209

B. Separately Metered Energy

kWh	417,551
Ave. LF	49%
	<u>98</u>
	<u>373</u>

Development of Allocation Factors

Line No.	Description	Units	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
1	Allocation Factor Input Data												
2	Energy												
3	Energy Sales -- All	MWh	341,707	86,528	900	696	4,611	107,155	13,764	28,558	2,654	6,641	47,873
4	Energy Sales -- On-Peak	MWh											
5	Energy Sales -- Off-Peak	MWh											
6	Dist. Losses	MWh											
7	Energy -- All @ Sub.	MWh	341,707	86,528	900	696	4,611	107,155	13,764	28,558	2,654	6,641	47,873
8	Energy -- On-Peak @ Sub.	MWh											
9	Energy -- Off-Peak @ Sub.	MWh											
10	Trans. Losses	MWh											
11	Energy -- All @ Source	MWh	341,707	86,528	900	696	4,611	107,155	13,764	28,558	2,654	6,641	47,873
12	Energy -- On-Peak @ Source	MWh											
13	Energy -- Off-Peak @ Source	MWh											
14	Demand												
15	Non-Coinc. Demand @ Cons.	kW	218,250	94,252	843	923	5,244	63,704	5,404	10,935	879	1,848	13,311
16	Class Non-Coinc. Demand @ Sub.	kW	88,417	19,784	222	199	957	32,446	3,297	6,183	615	1,258	8,288
17	Class Non-Coinc. Demand Transm.	kW		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
18	Summer Coinc. Demand	kW	66,553	17,032	185	170	1,041	25,629	2,470	4,586	462	904	6,203
19	Winter Coinc. Demand	kW	46,292	11,466	130	115	495	18,971	1,992	3,739	341	811	5,081
20	Other Coinc. Demand	kW		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
21	Coinc. Demand @ Sub.	kW	51,357	11,525	129	116	557	18,900	1,920	3,601	358	733	4,828
22	Coinc. Demand @ Source	kW	51,357	11,525	129	116	557	18,900	1,920	3,601	358	733	4,828
23	Average and Excess Demand												
24	Average Demand	kW	39,008	9,878	103	79	526	12,232	1,571	3,260	303	758	5,465
25	Class Excess Demand	kW	49,410	9,907	119	119	430	20,214	1,726	2,923	312	499	2,823
26	Allocated Excess Demand	kW	12,350	2,476	30	30	108	5,052	431	730	78	125	706
27	Avg. & Excess Demand	kW	51,357	12,354	132	109	634	17,285	2,003	3,991	381	883	6,171
28	Margin												
29	Present Rate Margin	\$	12,277,282	4,164,519	25,162	63,901	160,057	4,619,458	182,612	679,623	99,969	109,817	994,192
30	Proposed Rate Revenue	\$	41,161,370	10,818,004	105,353	129,565	548,340	14,892,278	1,360,964	3,071,722	285,719	644,263	4,718,628
31	Consumer												
32	No. Consumers		22,125	8,856	64	417	112	6,465	20	240	3	4	40
33	Pri. Line Weight Factor			1.00	1.00	1.00	1.46	1.31	1.57	1.47	1.75	1.75	1.75
34	Weight. No. of Cons.		20,029.8	8,856.0	64.0	417.0	163.8	8,451.0	31.3	352.3	5.3	7.0	70.0
35	Transf. Weight Factor			1.00	1.00	1.00	1.37	1.24	1.45	1.37	1.60	1.60	1.60
36	Weight. No. of Cons.		19,457.3	8,856.0	64.0	417.0	153.3	8,047.1	29.0	329.4	4.8	6.4	64.0
37	Service Weight Factor			1.00	1.00	1.00	1.40	1.27	1.49	1.40	1.65	1.65	1.65
38	Weight. No. of Cons.		19,650.1	8,856.0	64.0	417.0	156.8	8,183.1	29.8	337.1	5.0	6.6	66.0
39	Meter Weight Factor			1.00	1.00	1.00	3.39	2.59	3.93	4.14	4.90	4.90	4.90
40	Weight. No. of Cons.		31,919.8	8,856.0	64.0	417.0	379.6	16,726.6	78.5	993.5	14.7	19.6	196.0
41	Cons. Acct. Weight Factor			1.00	1.00	1.00	3.39	2.59	3.93	4.14	4.90	4.90	4.90
42	Weight. No. of Cons.		31,919.8	8,856.0	64.0	417.0	379.6	16,726.6	78.5	993.5	14.7	19.6	196.0

Development of Allocation Factors (Cont'd)

Line No.	Description	Units	Irrigation Field Lighting (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
1	Allocation Factor Input Data					
2	Energy					
3	Energy Sales -- All	MWh	40,015	54	784	1,473
4	Energy Sales -- On-Peak	MWh				
5	Energy Sales -- Off-Peak	MWh				
6	Dist. Losses	MWh				
7	Energy -- All @ Sub.	MWh	40,015	54	784	1,473
8	Energy -- On-Peak @ Sub.	MWh				
9	Energy -- Off-Peak @ Sub.	MWh				
10	Trans. Losses	MWh				
11	Energy -- All @ Source	MWh	40,015	54	784	1,473
12	Energy -- On-Peak @ Source	MWh				
13	Energy -- Off-Peak @ Source	MWh				
14	Demand					
15	Non-Coinc. Demand @ Cons.	kW	20,320	13	202	373
16	Class Non-Coinc. Demand @ Sub.	kW	14,582	13	202	373
17	Class Non-Coinc. Demand Transm.	kW	n/a	n/a	n/a	n/a
18	Summer Coinc. Demand	kW	7,872			
19	Winter Coinc. Demand	kW	2,891	6	90	166
20	Other Coinc. Demand	kW	n/a	n/a	n/a	n/a
21	Coinc. Demand @ Sub.	kW	8,494	4	67	124
22	Coinc. Demand @ Source	kW	8,494	4	67	124
23	Average and Excess Demand					
24	Average Demand	kW	4,568	6	89	168
25	Class Excess Demand	kW	10,015	7	112	204
26	Allocated Excess Demand	kW	2,503	2	28	51
27	Avg. & Excess Demand	kW	7,071	8	118	219
28	Margin					
29	Present Rate Margin	\$	949,058	12,482	129,968	86,466
30	Proposed Rate Revenue	\$	4,138,638	18,284	218,907	210,706
31	Consumer					
32	No. Consumers		867	26	3,179	1,832
33	Pri. Line Weight. Factor		1.71	1.29	0.02	0.02
34	Weight. No. of Cons.		1,478.4	33.5	63.6	36.6
35	Transf. Weight. Factor		1.56	1.23	0.02	0.02
36	Weight. No. of Cons.		1,354.1	32.0	63.6	36.6
37	Service Weight. Factor		1.61	1.25	0.02	0.02
38	Weight. No. of Cons.		1,396.0	32.5	63.6	36.6
39	Meter Weight. Factor		4.64	1.84	0.02	0.02
40	Weight. No. of Cons.		4,026.3	47.8	63.6	36.6
41	Cons. Acct. Weight Factor		4.64	1.84	0.02	0.02
42	Weight. No. of Cons.		4,026.3	47.8	63.6	36.6

Development of Allocation Factors (Cont'd)

Line No.	Description	Data Line No.	Total	Residential (88-D)	Domestic Base Monthly (88-DBMC)	Non-Domestic Rural (NDR)	Municipal Power (88-M)	Gen. Serv. (88-GS)	Gen. Serv. Base Monthly (92-GSBMC)	Gen. Serv. TOD (96-GSTOD)	Gen. Serv. Large (88-GSL)	GS Large Base Monthly (92-GSLBMC)	Gen. Serv. Large TOD (96-GSLTOD)
43	Allocation Factors												
44	Energy Related												
45	Energy -- All @ Sub.	7	1.000000	0.253224	0.002632	0.002038	0.013495	0.313587	0.040281	0.083574	0.007767	0.019435	0.140101
46	Energy -- On-Peak @ Sub.	8											
47	Energy -- Off-Peak @ Sub.	9											
48	Energy -- All @ Source	11	1.000000	0.253224	0.002632	0.002038	0.013495	0.313587	0.040281	0.083574	0.007767	0.019435	0.140101
49	Energy -- On-Peak @ Source	12											
50	Energy -- Off-Peak @ Source	13											
51													
52	Demand Related												
53	Non-coinc. Demand @ Cons.	15	1.000000	0.431852	0.003862	0.004229	0.024027	0.291884	0.024761	0.050101	0.004027	0.008467	0.060990
54	Non-coinc. Demand @ Class	16	1.000000	0.223762	0.002507	0.002246	0.010818	0.366966	0.037288	0.069925	0.006952	0.014223	0.093739
55	Non-coinc. Demand @ Transm	17											
56	Summer Coinc. Demand	18	1.000000	0.255916	0.002773	0.002561	0.015639	0.385088	0.037107	0.068904	0.006943	0.013580	0.093205
57	Winter Coinc. Demand	19	1.000000	0.247688	0.002809	0.002487	0.010694	0.409809	0.043024	0.080761	0.007358	0.017521	0.109764
58	Other Coinc. Demand	20											
59	Coinc. Demand @ Sub.	21	1.000000	0.224400	0.002514	0.002253	0.010849	0.368012	0.037395	0.070124	0.006972	0.014263	0.094007
60	Coinc. Demand @ Source	22	1.000000	0.224400	0.002514	0.002253	0.010849	0.368012	0.037395	0.070124	0.006972	0.014263	0.094007
61	Avg. & Excess	27	1.000000	0.240546	0.002578	0.002127	0.012343	0.336557	0.038993	0.077701	0.007416	0.017192	0.120151
62	Avg. & Excess (w/o Enbridge)	28	1.000000	0.240546	0.002578	0.002127	0.012343	0.336557	0.038993	0.077701	0.007416	0.017192	0.120151
63													
64	Revenue Related												
65	Present Rate Margin	29	1.000000	0.339205	0.002050	0.005205	0.013037	0.376261	0.014874	0.055356	0.008143	0.008945	0.080978
66	Proposed Rate Revenue	30	1.000000	0.262819	0.002560	0.003148	0.013322	0.361802	0.033064	0.074626	0.006941	0.015652	0.114637
67													
68	Consumer Related												
69	No. of Cons.	32	1.000000	0.400267	0.002893	0.018847	0.005062	0.292201	0.000904	0.010847	0.000136	0.000181	0.001808
70	Pri. Line Weight. Cons.	34	1.000000	0.442140	0.003195	0.020819	0.008177	0.421921	0.001564	0.017586	0.000262	0.000349	0.003495
71	Transf. Weight. Cons.	36	1.000000	0.455151	0.003289	0.021432	0.007877	0.413577	0.001491	0.016930	0.000247	0.000329	0.003289
72	Services Weight. Cons.	38	1.000000	0.450684	0.003257	0.021221	0.007980	0.416442	0.001516	0.017156	0.000252	0.000336	0.003359
73	Meter Weight. Cons.	40	1.000000	0.277445	0.002005	0.013064	0.011892	0.524020	0.002459	0.031125	0.000461	0.000614	0.006140
74	Cons. Acct. Weight. Cons.	42	1.000000	0.277445	0.002005	0.013064	0.011892	0.524020	0.002459	0.031125	0.000461	0.000614	0.006140

Development of Allocation Factors (Cont'd)

Line No.	Description	Data Line No.	Name	Irrigation (96-IR)	Athletic Field Lighting (88-AF)	Street & Area Lighting (88-PSL)	Public Street Lighting (91-SL)
43	Allocation Factors						
44	Energy Related						
45	Energy -- All @ Sub.	7	E1	0.117102	0.000158	0.002293	0.004312
46	Energy -- On-Peak @ Sub.	8	E2				
47	Energy -- Off-Peak @ Sub.	9	E3				
48	Energy -- All @ Source	11	E4	0.117102	0.000158	0.002293	0.004312
49	Energy -- On-Peak @ Source	12	E5				
50	Energy -- Off-Peak @ Source	13	E6				
51							
52	Demand Related						
53	Non-coinc. Demand @ Cons.	15	D1	0.093106	0.000060	0.000925	0.001707
54	Non-coinc. Demand @ Class	16	D2	0.164928	0.000148	0.002284	0.004214
55	Non-coinc. Demand @ Transm	17	D3				
56	Summer Coinc. Demand	18	D4	0.118284			
57	Winter Coinc. Demand	19	D5	0.062441	0.000126	0.001939	0.003577
58	Other Coinc. Demand	20	D6				
59	Coinc. Demand @ Sub.	21	D7	0.165398	0.000085	0.001311	0.002418
60	Coinc. Demand @ Source	22	D8	0.165398	0.000085	0.001311	0.002418
61	Avg. & Excess	27	D9	0.137682	0.000154	0.002289	0.004270
62	Avg. & Excess (w/o Enbridge)	28	D10	0.137682	0.000154	0.002289	0.004270
63							
64	Revenue Related						
65	Present Rate Margin	29	R1	0.077302	0.001017	0.010586	0.007043
66	Proposed Rate Revenue	30	R2	0.100547	0.000444	0.005318	0.005119
67							
68	Consumer Related						
69	No. of Cons.	32	C1	0.039186	0.001175	0.143682	0.082811
70	Pri. Line Weight. Cons.	34	C2	0.073812	0.001675	0.003174	0.001829
71	Transf. Weight. Cons.	36	C3	0.069593	0.001645	0.003268	0.001883
72	Services Weight. Cons.	38	C4	0.071041	0.001655	0.003236	0.001865
73	Meter Weight. Cons.	40	C5	0.126138	0.001497	0.001992	0.001148
	Cons. Acct. Weight. Cons.	42	C6	0.126138	0.001497	0.001992	0.001148

Exhibit __ (RJM-5)
Statement of Operations -
Proposed Rates

Statement of Operations
Proposed Rates
For the Test Year Ended December 31, 2007

(a) Line No.	(b) Description	(c) Actual Test Year	(d) Pro Forma Test Year Present Rates	(e) Pro Forma Test Year Proposed Rates
1	<u>Operating Revenue</u>			
2	Sales of Electricity	\$ 60,170,208	\$ 63,364,571	\$ 70,507,488 ¹
3	Other	446,181	446,181	446,181
4	Total Operating Revenue	<u>\$ 60,616,389</u>	<u>\$ 63,810,752</u>	<u>\$ 70,953,669</u>
6	<u>Operating Expenses</u>			
7	Cost of Purchased Power	41,871,287	47,907,890	47,907,890
8	Transmission - O & M	756	-	0
9	Distribution - Operation	3,251,210	3,462,842	3,462,842
10	Distribution - Maintenance	2,048,166	2,175,390	2,175,390
11	Consumer Accounts	1,590,966	1,686,384	1,686,384
12	Consumer Service & Information	-	3,058	3,058
13	Sales	56,757	56,757	56,757
14	Administrative & General	2,986,896	3,171,217	3,171,217
15	Depreciation & Amortization	4,484,956	4,803,168	4,803,168
16	Taxes - Property	-	-	0
17	Taxes - Other	-	-	0
18	Interest on Long Term Debt	4,938,327	4,650,000	4,650,000
19	Other Interest Expense	934,984	-	0
20	Other Deductions ²	294,089	294,089	294,089
21	Total Operating Expenses	<u>\$ 62,458,394</u>	<u>\$ 68,210,795</u>	<u>\$ 68,210,795</u>
23	Net Operating Margins	<u>\$ (1,842,005)</u>	<u>\$ (4,400,043)</u>	<u>\$ 2,742,875</u>
25	<u>Non-Operating Margins</u>			
26	Non-Operating Margins (Interest Income)	\$ 1,229,889	\$ 1,229,889	\$ 1,229,889
28	Non-Operating Margins (Other)	(81,708)	(81,708)	(81,708)
29	Generation and Transmission Capital Credits	44,367	44,367	44,367
30	Other Capital Credits & Patronage Dividends	-	-	-
31	Extraordinary Items	1,016,185	1,016,185	1,016,185
32	Total Non-Operating Margins	<u>\$ 2,208,733</u>	<u>\$ 2,208,733</u>	<u>\$ 2,208,733</u>
34	Total Patronage Capital & Margins	<u>\$ 366,728</u>	<u>\$ (2,191,310)</u>	<u>\$ 4,951,608</u>

¹ See Schedule A for an estimate of the Pro Forma Test Year revenue under proposed rates.

Schedule A
Summary of Consumers, Energy Sales, and
Revenue Under Proposed Rates

II. Consumer and Sales Data for Pro Forma Test Year

(a) Line No.	(b) Description	(c) Avg. No. Cons. ¹	(d) Energy Sales ² (kWh)	(e) Billing Demand (kW)	(f) Revenue ³ (\$)
1	Residential (88-D)	8,896	86,528,434	N.A.	10,818,004
2	Domestic Base Monthly Charge (88-DBMC)	64	899,509	N.A.	105,353
3	Domestic Cooling & Heating (88-DCH)	190	2,652,652	N.A.	175,015
4	General Service (88-GS)	6,465	107,154,996	480,089.9	14,892,278
5	General Service Cooling & Heating (88-GSCH)	15	569,739	N.A.	33,999
6	General Service Large (88-GSL)	3	2,654,160	8,833.5	285,719
7	Municipal Power Service (88-M)	112	4,611,207	N.A.	548,340
8	Non-Domestic Rural (88-NDR)	417	696,261	N.A.	129,565
9	Private Street & Area Lighting (88-PSL)	77	783,674	N.A.	218,907
10	General Service Large Base Monthly Charge (92-GSLBMC)	4	6,641,220	17,922.0	644,263
11	Large Industrial Interruptible (LG-IND)	1	4,946,052	15,647.0	495,661
12	Public Street Lighting (91-SL)	27	1,473,467	N.A.	210,706
13	Athletic Field Lighting (88-AF)	26	54,063	N.A.	18,284
14	General Service Base Monthly Charge (92-GSBMC)	20	13,764,169	47,381.0	1,360,964
15	General Service Large TOD (96-GSLTOD)	40	47,873,499	118,121.0	4,718,628
16	General Service TOD (96-GSTOD)	240	28,557,902	88,851.2	3,071,722
17	Irrigation (96-IR)	867	40,014,503	51,710.7	4,138,638
18	Transmission Level Service (25MW)	1	238,627,170	488,191.0	15,770,401
19	SP Contract (LAKIN)	1	16,100,864	34,944.0	888,218
20	Transmission Level Service (5MW)	2	187,769,660	309,298.0	11,982,825
21	Total *	17,263	792,373,201	1,660,989.4	70,507,488

¹ Number of consumers as of December 2007.

² Energy sales are based on historical average energy usage per consumer.

³ See Schedule A, pages 3 - 8.

⁴ Total number of consumers excludes Domestic and General Service Cooling & Heating.

Schedule A
Summary of Consumers, Energy Sales, and
Revenue Under Proposed Rates
(Continued)

II. Estimate of Pro Forma Test Year Revenue Under Proposed Rates

Rate Class	Billing Determinants	Units	Rate	Revenue
<u>Residential (88-D)</u>				
Customer Charge	8,896	cons.	\$6.00	640,512
Minimum Bill-Town & Village	3,317	chrgs.	\$8.40	27,864
Minimum Bill-Rural				84,599
Other Charges				27,731
Energy Charge	86,528,434	kWh	\$0.11600	10,037,298
Power Cost Adjustment	86,528,434	kWh		
				10,818,004
<u>Domestic Base Monthly Charge (88-DBMC)</u>				
Customer Charge	64		\$6.00	4,608
Energy Charge	899,509	kWh	\$0.11200	100,745
Base Period Energy - Summer	291,965	kWh	N.A.	
Base Period Energy - Winter	607,544	kWh	N.A.	
Power Cost Adjustment	899,509	kWh		
				105,353
<u>Domestic Cooling & Heating (88-DCH)</u>				
Customer Charge	190	cons.	\$6.20	14,136
Energy Charge		kWh		
Summer (Jun-Sep)	94,940	kWh	\$0.11600	11,013
Summer LM (Jun-Sep)	407,654	kWh	\$0.06700	27,313
Winter (Oct-May)	2,150,058	kWh	\$0.05700	122,553
Power Cost Adjustment	2,652,652	kWh		
				175,015
<u>General Service (88-GS)</u>				
Customer Charge	5,037	chrgs.	\$10.00	604,482
Minimum Bill-Town & Village		chrgs.		27,475
Minimum Bill-Rural		chrgs.		532,954
Other Charges				104,838
Demand Charge	480,090	kW	\$9.45	4,536,850
Energy Charge				
First 375 kWh/kW	96,059,523	kWh	\$0.08800	8,453,238
Over 375 kWh/kW	11,095,473	kWh	\$0.05700	632,442
Power Cost Adjustment	107,154,996	kWh		
				14,892,278
<u>General Service Cooling & Heating (88-GSCH)</u>				
Customer Charge	15	cons.	\$6.20	1,116
Energy Charge				
Summer (Jun-Sep)	13,148	kWh	\$0.11600	1,525
Summer LM (Jun-Sep)	137,256	kWh	\$0.06700	9,196
Winter (Oct-May)	388,795	kWh	\$0.05700	22,161
Power Cost Adjustment	569,739	kWh		
				33,999

Schedule A
Summary of Consumers, Energy Sales, and
Revenue Under Proposed Rates
(Continued)

II. Estimate of Pro Forma Test Year Revenue Under Proposed Rates

Rate Class	Billing Determinants	Units	Rate	Revenue
<u>General Service Large (88-GSL)</u>				
Customer Charge	3	cons.	\$10.00	360
Minimum Bill				
Other Charges				4,511
Demand Charge	8,834	kW	\$14.10	124,552
Energy Charge				
First 375 kWh/kW	2,623,613	kWh	\$0.05900	154,793
Over 375 kWh/kW	30,548	kWh	\$0.04920	1,503
Power Cost Adjustment	2,654,160	kWh		<u>285,719</u>
<u>Municipal Power Service (88-M)</u>				
Customer Charge	112	cons.	\$10.00	13,440
Energy Charge	4,611,207	kWh	\$0.11600	534,900
Power Cost Adjustment	4,611,207	kWh		<u>548,340</u>
<u>Non-Domestic Rural (88-NDR)</u>				
Annual Customer Charge	417	cons.	\$72.00	30,024
Annual Minimums				18,774
Energy Charge	696,261	kWh	\$0.11600	80,766
Power Cost Adjustment		kWh		<u>129,565</u>
<u>Private Street & Area Lighting (88-PSL)</u>				
Metered Lights				
175 W MV	2,070	lights	\$3.50	86,940
250 W MV	166	lights	\$3.93	7,836
400 W MV	61	lights	\$5.25	3,843
Unmetered Lights	773,496	kWh		
175 W MV	763	lights	\$10.50	96,138
250 W MV	79	lights	\$13.50	12,798
400 W MV	40	lights	\$23.65	11,352
	3,179	lights		<u>218,907</u>
<u>General Service Large Base Monthly Charge (92-GSLBMC)</u>				
Customer Charge	4	cons.	\$10.00	480
Demand Charge	17,922	kW	\$14.10	252,700
Energy Charge				
First 375 kWh/kW	6,564,784	kWh	\$0.05900	387,322
Over 375 kWh/kW	76,436	kWh	\$0.04920	3,761
Power Cost Adjustment	6,641,220	kWh		<u>644,263</u>

Schedule A
Summary of Consumers, Energy Sales, and
Revenue Under Proposed Rates
(Continued)

II. Estimate of Pro Forma Test Year Revenue Under Proposed Rates

Rate Class	Billing Determinants	Units	Rate	Revenue
<u>Large Industrial Interruptible (LG-IND)</u>				
Demand Charge	15,647	kW	\$12.00	187,764
Penalty Demand Charge		kW	\$20.00	
Energy Charge	4,946,052	kWh	\$0.04000	197,842
Fuel Adjustment Clause	4,946,052	kWh	\$0.02225	110,055
				<u>495,661</u>
<u>Public Street Lighting (91-SL)</u>				
Metered Lights				
Energy Charge	417,551	kWh	\$0.14300	59,710
Unmetered Lights	1,055,916	kWh		
100 W HPS	439	lights	\$5.72	30,133
175 W MV	648	lights	\$9.30	72,278
250 W MV/HPS	149	lights	\$13.87	24,801
400 W MV/MH	77	lights	\$25.74	23,784
	<u>1,313</u>	<u>lights</u>		<u>210,706</u>
<u>Athletic Field Lighting (88-AF)</u>				
Customer Charge	72	chrgs.	\$8.00	578
Minimum Charge		chrgs.	\$0.65	11,240
Energy Charge	45,216	kWh	\$0.14300	6,466
Power Cost Adjustment	45,216	kWh		
<i>Adjusted for kWh not billed due to minimum.</i>				<u>18,284</u>
<u>General Service Base Monthly Charge (92-GSBMC)</u>				
Customer Charge	20	cons.	\$10.00	2,400
Demand Charge	47,381	kW	\$6.00	284,286
Energy Charge				
First 125 kWh/kW	6,527,399	kWh	\$0.08670	565,925
Next 125 kWh/kW	3,948,417	kWh	\$0.07670	302,844
Next 125 kWh/kW	1,863,128	kWh	\$0.06670	124,271
Over 375 kWh/kW	1,425,225	kWh	\$0.05700	81,238
Power Cost Adjustment	13,764,169	kWh		
Base Demand Charge	47,381	kW	N.A.	
Base Energy Charge	13,764,169	kWh	N.A.	
				<u>1,360,964</u>
<u>General Service Large TOD (96-GSLTOD)</u>				
Monthly kVA Charge				
First 100 kVA	40	cons.	\$200.00	96,000
Excess kVA	304,097	kVA	\$2.00	608,195
Facilities Charge				
On-Peak Demand Charge	118,121.0	kW	\$12.10	1,429,265
Energy Charge	47,873,499	kWh	\$0.05400	2,585,169
Power Cost Adjustment	47,873,499	kWh		
				<u>4,718,628</u>

Schedule A
Summary of Consumers, Energy Sales, and
Revenue Under Proposed Rates
(Continued)

II. Estimate of Pro Forma Test Year Revenue Under Proposed Rates

Rate Class	Billing Determinants	Units	Rate	Revenue
<u>General Service TOD (96-GSTOD)</u>				
Monthly kVA Charge				
First 10 kVA	240	cons.	\$20.00	57,600
Excess kVA	190,843	kVA	\$2.00	381,685
On-Peak Demand Charge	88,851	kW	\$7.45	661,942
Energy Charge	28,557,902	kWh	\$0.06900	1,970,495
Power Cost Adjustment	28,557,902	kWh		
				3,071,722
<u>Irrigation (96-IR)</u>				
Customer Charge	4,109	chrgs.	\$10.00	41,092
Facilities Charge				113,641
Minimum: ≤ 10 kVA		chrgs.	\$20.00	434,739
Minimum: > 10 kVA		chrgs.	\$1.67	
Demand Charge				
Irrigation Months (Jul-Sep)	51,711	kW	\$9.00	465,397
Other Months		kW		
Energy Charge				
Irrigation Months (Jul-Sep)				
First 375 kWh/kW	17,438,614	kWh	\$0.08800	1,534,598
Over 375 kWh/kW	9,501,954	kWh	\$0.05700	541,611
Other Months	13,073,934	kWh	\$0.07707	1,007,560
Power Cost Adjustment	40,014,503	kWh		
				4,138,638
<u>Transmission Level Service (25MW)</u>				
Customer Charge	5	del. pts.	\$105.00	6,300
Facility Charge	1	cons.	\$13,563.08	162,757
Demand Charge				
Summer Demand	175,110	kW	\$11.68	2,045,281
Non-Summer Demand	313,081	kW	\$9.34	2,924,180
Transm. Srv. Demand	488,191	kW	\$0.75	366,143
Energy Charge	238,627,170	kWh	\$0.018520	4,419,338
Transm. Srv. Energy	238,627,170	kWh	\$0.002500	596,568
WAPA Allocation	6,574,012	kWh	(\$0.009110)	(59,889)
ECA-02	238,627,170	kWh	\$0.022251	5,309,724
	238,627,170	kWh		15,770,401

Schedule A
Summary of Consumers, Energy Sales, and
Revenue Under Proposed Rates
(Continued)

II. Estimate of Pro Forma Test Year Revenue Under Proposed Rates

Rate Class	Billing Determinants	Units	Rate	Revenue
<u>SP Contract (Lakin)</u>				
Schedule A (System Energy)				
Customer Charge	1	cons.	\$105.00	1,260
Facility Charge	1	cons.	\$4,761.00	57,132
Demand Charge	19,247	kW	\$11.80	227,115
Energy Charge	6,355,997	kWh	\$0.05182	329,368
				<u>614,874</u>
Schedule B (Firm Energy)				
Demand Charge	15,697	kW		-
Energy Charge	9,744,867	kWh	\$0.01900	185,152
Energy Charge Adjustment	9,744,867	kWh	\$0.00905	88,191
				<u>273,344</u>
				<u>888,218</u>
<u>Transmission Level Service (5MW)</u>				
Customer Charge	4	cons.	\$105.00	5,040
Demand Charge				
Summer Demand	81,318	kW	\$11.68	949,793
Non-Summer Demand	227,980	kW	\$9.34	2,129,334
Transm. Srv. Demand	309,298	kW	\$1.00	309,298
Energy Charge	187,769,660	kWh	\$0.018520	3,477,465
Transm. Srv. Energy	187,769,660	kWh	\$0.005000	938,848
ECA-02	187,769,660	kWh	\$0.022251	4,178,087
				<u>11,982,825</u>

Exhibit __ (RJM-6)
Comparison of Present and
Proposed Rate Schedules

**Comparison of Revenue
Present and Proposed Rates
(Continued)**

(a)	(b)	(c)	(d)	(e)	(f)
Line		Revenue	Revenue	<u>Increase (Decrease)</u>	
No.	Rate Class	Present Rates ¹	Proposed Rates ²	Amount	Percent
		(\$)	(\$)	(\$)	(%)
1	Residential (88-D)	9,659,775	10,818,004	1,158,229	12.0%
2	Domestic Base Monthly Charge (88-DBMC)	83,529	105,353	21,824	26.1%
3	Domestic Cooling & Heating (88-DCH)	149,071	175,015	25,944	17.4%
4	General Service (88-GS)	12,016,580	14,892,278	2,875,698	23.9%
5	General Service Cooling & Heating (88-GSCH)	29,428	33,999	4,570	15.5%
6	General Service Large (88-GSL)	265,348	285,719	20,371	7.7%
7	Municipal Power Service (88-M)	447,512	548,340	100,828	22.5%
8	Non-Domestic Rural (88-NDR)	111,384	129,565	18,180	16.3%
9	Private Street & Area Lighting (88-PSL)	172,857	218,907	46,049	26.6%
10	General Service Large Base Monthly Charge (92-GSLBMC)	510,540	644,263	133,723	26.2%
11	Large Industrial Interruptible (LG-IND) ³	495,661	495,661	-	0.0%
12	Public Street Lighting (91-SL)	166,826	210,706	43,880	26.3%
13	Athletic Field Lighting (88-AF)	15,408	18,284	2,877	18.7%
14	General Service Base Monthly Charge (92-GSBMC)	1,062,829	1,360,964	298,135	28.1%
15	General Service Large TOD (96-GSLTOD)	3,803,470	4,718,628	915,158	24.1%
16	General Service TOD (96-GSTOD)	2,451,048	3,071,722	620,674	25.3%
17	Irrigation (96-IR)	3,281,860	4,138,638	856,777	26.1%
18	Transmission Level Service (25MW) ³	15,770,401	15,770,401	-	0.0%
19	SP Contract (LAKIN)	888,218	888,218	-	0.0%
20	Transmission Level Service (5MW) ³	11,982,825	11,982,825	-	0.0%
21	Total	63,364,571	70,507,488	7,142,917	11.3%

¹ See page 5 of Exhibit (RJM-2).

² Reference page 2 of Exhibit (RJM-5)

³ Present Rates include pass through Energy Cost Adjustment at 2009 level.

**Comparison of Average Rate
Present and Proposed Rates**

(a) Line No.	(b) Rate Class	(c) Energy Sales (kWh)	(d) <u>Average Rate</u>		(f) Increase (Decrease) (%)
			Present (¢/kWh)	Proposed (¢/kWh)	
1	Residential (88-D)	86,528,434	11.16	12.50	12.0%
2	Domestic Base Monthly Charge (88-DBMC)	899,509	9.29	11.71	26.1%
3	Domestic Cooling & Heating (88-DCH)	2,652,652	5.62	6.60	17.4%
4	General Service (88-GS)	107,154,996	11.21	13.90	23.9%
5	General Service Cooling & Heating (88-GSCH)	569,739	5.17	5.97	15.5%
6	General Service Large (88-GSL)	2,654,160	10.00	10.76	7.7%
7	Municipal Power Service (88-M)	4,611,207	9.70	11.89	22.5%
8	Non-Domestic Rural (88-NDR)	696,261	16.00	18.61	16.3%
9	Private Street & Area Lighting (88-PSL)	783,674	22.06	27.93	26.6%
10	General Service Large Base Monthly Charge (92-GSLBMC)	6,641,220	7.69	9.70	26.2%
11	Large Industrial Interruptible (LG-IND)	4,946,052	10.02	10.02	0.0%
12	Public Street Lighting (91-SL)	1,473,467	11.32	14.30	26.3%
13	Athletic Field Lighting (88-AF)	54,063	28.50	33.82	18.7%
14	General Service Base Monthly Charge (92-GSBMC)	13,764,169	7.72	9.89	28.1%
15	General Service Large TOD (96-GSLTOD)	47,873,499	7.94	9.86	24.1%
16	General Service TOD (96-GSTOD)	28,557,902	8.58	10.76	25.3%
17	Irrigation (96-IR)	40,014,503	8.20	10.34	26.1%
18	Transmission Level Service (25MW)	238,627,170	6.61	6.61	0.0%
19	SP Contract (LAKIN)	16,100,864	5.52	5.52	0.0%
20	Transmission Level Service (5MW)	187,769,660	6.38	6.38	0.0%

**Comparison of Average Monthly Bill
Present and Proposed Rates**

(a) Line No.	(b) Rate Class	(c) Ave. No. Consumers	(d) Average Bill Per Cons. Present	(e) Proposed	(f) Increase (Decrease)
		(cons.)	(\$/cons./mo.)	(\$/cons./mo.)	(\$/cons./mo.)
1	Residential (88-D)	8,896	90.49	101.34	10.85
2	Domestic Base Monthly Charge (88-DBMC)	64	108.76	137.18	28.42
3	Domestic Cooling & Heating (88-DCH)	190	65.38	76.76	11.38
4	General Service (88-GS)	6,465	154.89	191.96	37.07
5	General Service Cooling & Heating (88-GSCH)	15	163.49	188.88	25.39
6	General Service Large (88-GSL)	3	7,370.79	7,936.64	565.85
7	Municipal Power Service (88-M)	112	332.97	407.99	75.02
8	Non-Domestic Rural (88-NDR)	417	22.26	25.89	3.63
9	Private Street & Area Lighting (88-PSL)	77	187.07	236.91	49.84
10	General Service Large Base Monthly Charge (92-GSLBMC)	4	10,636.25	13,422.15	2,785.90
11	Large Industrial Interruptible (LG-IND)	1	41,305.11	41,305.11	-
12	Public Street Lighting (91-SL)	27	514.89	650.33	135.43
13	Athletic Field Lighting (88-AF)	26	49.38	58.60	9.22
14	General Service Base Monthly Charge (92-GSBMC)	20	4,428.45	5,670.68	1,242.23
15	General Service Large TOD (96-GSLTOD)	40	7,923.90	9,830.48	1,906.58
16	General Service TOD (96-GSTOD)	240	851.06	1,066.57	215.51
17	Irrigation (96-IR)	867	315.44	397.79	82.35
18	Transmission Level Service (25MW)	1	1,314,200.07	1,314,200.07	-
19	SP Contract (LAKIN)	1	74,018.16	74,018.16	-
20	Transmission Level Service (5MW)	2	499,284.37	499,284.37	-

Comparison of Present and Proposed Rate Schedules

<u>Present Rates</u>				<u>Proposed Rates</u>			
<u>Residential (88-D)</u>				<u>Residential (88-D)</u>			
Customer Charge	@	\$3.80	/month	Customer Charge	@	\$6.00	/month
Minimum Bill-Town & Village	@	\$6.00	/month	Minimum Bill-Town & Village	@	\$8.40	/month
Minimum Bill-Rural	@		/month	Minimum Bill-Rural	@		/month
Energy Charge	@	\$0.10570	/kWh	Energy Charge	@	\$0.11600	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>Domestic Base Monthly Charge (88-DBMC)</u>				<u>Domestic Base Monthly Charge (88-DBMC)</u>			
Customer Charge	@	\$3.80	/month	Customer Charge	@	\$6.00	/month
Minimum Bill-Town & Village	@	\$3.80	/month	Minimum Bill-Town & Village	@	\$8.40	/month
Minimum Bill-Rural	@		/month	Minimum Bill-Rural	@		/month
Base Period Energy	@	\$0.10570	/kWh	Base Period Energy	@	\$0.11200	/kWh
Base Period Energy - Summer	@	\$0.06670	/kWh	Base Period Energy - Summer	@	N.A.	/kWh
Base Period Energy - Winter	@	\$0.05670	/kWh	Base Period Energy - Winter	@	N.A.	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>Domestic Cooling & Heating (88-DCH)</u>				<u>Domestic Cooling & Heating (88-DCH)</u>			
Customer Charge	@	\$4.00	/month	Customer Charge	@	\$6.20	/month
Energy Charge				Energy Charge			
Summer (Jun-Sep)	@	\$0.10570	/kWh	Summer (Jun-Sep)	@	\$0.11600	/kWh
Summer LM (Jun-Sep)	@	\$0.05920	/kWh	Summer LM (Jun-Sep)	@	\$0.06700	/kWh
Winter (Oct-May)	@	\$0.04920	/kWh	Winter (Oct-May)	@	\$0.05700	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>General Service (88-GS)</u>				<u>General Service (88-GS)</u>			
Customer Charge	@	\$6.00	/month	Customer Charge	@	\$10.00	/month
Minimum Bill-Town & Village	@		/month	Minimum Bill-Town & Village	@		/month
Minimum Bill-Rural	@		/month	Minimum Bill-Rural	@		/month
Demand Charge	@	\$6.00	/kW	Demand Charge	@	\$9.45	/kW
Energy Charge				Energy Charge			
First 125 kWh/kW	@	\$0.08670	/kWh	First 375 kWh/kW	@	\$0.08800	/kWh
Next 125 kWh/kW	@	\$0.07670	/kWh	Over 375 kWh/kW	@	\$0.05700	/kWh
Next 125 kWh/kW	@	\$0.06670	/kWh				
Over 375 kWh/kW	@	\$0.05420	/kWh				
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>General Service Cooling & Heating (88-GSCH)</u>				<u>General Service Cooling & Heating (88-GSCH)</u>			
Customer Charge	@	\$4.00	/month	Customer Charge	@	\$6.20	/month
Energy Charge				Energy Charge			
Summer (Jun-Sep)	@	\$0.11060	/kWh	Summer (Jun-Sep)	@	\$0.11600	/kWh
Summer LM (Jun-Sep)	@	\$0.05920	/kWh	Summer LM (Jun-Sep)	@	\$0.06700	/kWh
Winter (Oct-May)	@	\$0.04920	/kWh	Winter (Oct-May)	@	\$0.05700	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh

Comparison of Present and Proposed Rate Schedules

<u>Present Rates</u>				<u>Proposed Rates</u>			
<u>General Service Large (88-GSL)</u>				<u>General Service Large (88-GSL)</u>			
Customer Charge	@	\$6.00	/month	Customer Charge	@	\$10.00	/month
Minimum Bill	@		/month	Minimum Bill	@		/month
Demand Charge	@	\$12.00	/kW	Demand Charge	@	\$14.10	/kW
Energy Charge				Energy Charge			
First 125 kWh/kW	@	\$0.06170	/kWh	First 375 kWh/kW	@	\$0.05900	/kWh
Next 125 kWh/kW	@	\$0.05670	/kWh	Over 375 kWh/kW	@	\$0.04920	/kWh
Next 125 kWh/kW	@	\$0.05420	/kWh				
Over 375 kWh/kW	@	\$0.04920	/kWh				
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>Municipal Power Service (88-M)</u>				<u>Municipal Power Service (88-M)</u>			
Customer Charge	@	\$6.00	/month	Customer Charge	@	\$10.00	/month
Energy Charge	@	\$0.09530	/kWh	Energy Charge	@	\$0.11600	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>Non-Domestic Rural (88-NDR)</u>				<u>Non-Domestic Rural (88-NDR)</u>			
Annual Customer Charge	@	\$45.60	/year	Annual Customer Charge	@	\$72.00	/year
Annual Minimum: ≤ 10 kVA	@	\$144.00	/year	Annual Minimum: ≤ 10 kVA	@	\$201.60	/year
Annual Minimum: > 10 kVA	@	\$12.00	/kVA	Annual Minimum: > 10 kVA	@	\$12.00	/kVA
Energy Charge	@	\$0.10570	/kWh	Energy Charge	@	\$0.11600	/kWh
Energy Adjustment Charge	@		/kWh	Energy Adjustment Charge	@		/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>Private Street & Area Lighting (88-PSL)</u>				<u>Private Street & Area Lighting (88-PSL)</u>			
Metered Lights				Metered Lights			
175 W MV	@	\$2.18	/mo.	175 W MV	@	\$3.50	/mo.
250 W MV	@	\$2.45	/mo.	250 W MV	@	\$3.93	/mo.
400 W MV	@	\$3.27	/mo.	400 W MV	@	\$5.25	/mo.
Unmetered Lights				Unmetered Lights			
175 W MV	@	\$9.54	/mo.	175 W MV	@	\$10.50	/mo.
250 W MV	@	\$13.43	/mo.	250 W MV	@	\$13.50	/mo.
400 W MV	@	\$23.65	/mo.	400 W MV	@	\$23.65	/mo.
<u>General Service Large Base Monthly Charge (92-GSLBMC)</u>				<u>General Service Large Base Monthly Charge (92-GSLBM)</u>			
Current Demand Charge	@	\$8.00	/kW	Customer Charge	@	\$10.00	/month
Energy Charge				Demand Charge	@	\$14.10	/kW
First 125 kWh/kW	@	\$0.06170	/kWh	Energy Charge			
Next 125 kWh/kW	@	\$0.05670	/kWh	First 125 kWh/kW	@	\$0.05900	/kWh
Next 125 kWh/kW	@	\$0.05420	/kWh	Over 375 kWh/kW	@	\$0.04920	/kWh
Over 375 kWh/kW	@	\$0.04920	/kWh				
Base Demand Charge	@	\$8.00	/kW	Base Demand Charge	@	N.A.	/kW
Base Energy Charge	@	\$0.04500	/kWh	Base Energy Charge	@	N.A.	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh

Comparison of Present and Proposed Rate Schedules

<u>Present Rates</u>				<u>Proposed Rates</u>			
<u>Large Industrial Interruptible (LG-IND)</u>				<u>Large Industrial Interruptible (LG-IND)</u>			
Demand Charge	@	\$12.00	/kW	Demand Charge	@	\$12.00	/kW
Penalty Demand Charge	@	\$20.00	/kW	Penalty Demand Charge	@	\$20.00	/kW
Energy Charge	@	\$0.04000	/kWh	Energy Charge	@	\$0.04000	/kWh
Fuel Adjustment Clause	@	\$0.02225	/kWh	Fuel Adjustment Clause	@	\$0.02225	/kWh
<u>Public Street Lighting (91-SL)</u>				<u>Public Street Lighting (91-SL)</u>			
Metered Lights				Metered Lights			
Energy Charge	@	\$0.11320	/kWh	Energy Charge	@	\$0.14300	/kWh
Unmetered Lights				Unmetered Lights			
100 W HPS	@	\$4.53	/mo.	100 W HPS	@	\$5.72	/mo.
175 W MV	@	\$7.36	/mo.	175 W MV	@	\$9.30	/mo.
250 W MV/HPS	@	\$10.98	/mo.	250 W MV/HPS	@	\$13.87	/mo.
400 W MV/MH	@	\$20.38	/mo.	400 W MV/MH	@	\$25.74	/mo.
<u>Athletic Field Lighting (88-AF)</u>				<u>Athletic Field Lighting (88-AF)</u>			
Customer Charge	@	\$6.00	/year	Customer Charge	@	\$8.00	/year
Minimum Charge	@	\$0.60	/kVA	Minimum Charge	@	\$0.65	/kVA
Energy Charge	@	\$0.10170	/kWh	Energy Charge	@	\$0.14300	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>General Service Base Monthly Charge (92-GSBMC)</u>				<u>General Service Base Monthly Charge (92-GSBMC)</u>			
Customer Charge	@		/month	Customer Charge	@	\$10.00	/month
Minimum Bill-Town & Village	@		/month	Minimum Bill-Town & Village	@		/month
Minimum Bill-Rural	@		/month	Minimum Bill-Rural	@		/month
Current Demand Charge	@	\$6.00	/kW	Demand Charge	@	\$6.00	/kW
Current Energy Charge				Energy Charge			
First 125 kWh/kW	@	\$0.08670	/kWh	First 125 kWh/kW	@	\$0.08670	/kWh
Next 125 kWh/kW	@	\$0.07670	/kWh	Next 125 kWh/kW	@	\$0.07670	/kWh
Next 125 kWh/kW	@	\$0.06670	/kWh	Next 125 kWh/kW	@	\$0.06670	/kWh
Over 375 kWh/kW	@	\$0.05420	/kWh	Over 375 kWh/kW	@	\$0.05700	/kWh
Base Demand Charge	@	\$4.00	/kW	Base Demand Charge	@	N.A.	/kW
Base Energy Charge	@	\$0.05800	/kWh	Base Energy Charge	@	N.A.	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>General Service Large TOD (96-GSLTOD)</u>				<u>General Service Large TOD (96-GSLTOD)</u>			
Monthly kVA Charge				Monthly kVA Charge			
First 100 kVA	@	\$200.00	/month	First 100 kVA	@	\$200.00	/month
Excess kVA	@	\$2.00	/kVA	Excess kVA	@	\$2.00	/kVA
Facilities Charge	@	various	/month	Facilities Charge	@	various	/month
On-Peak Demand Charge	@	\$8.00	/kW	On-Peak Demand Charge	@	\$12.10	/kW
Energy Charge	@	\$0.04500	/kWh	Energy Charge	@	\$0.05400	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh

Comparison of Present and Proposed Rate Schedules

<u>Present Rates</u>				<u>Proposed Rates</u>			
<u>General Service TOD (96-GSTOD)</u>				<u>General Service TOD (96-GSTOD)</u>			
Monthly kVA Charge				Monthly kVA Charge			
First 10 kVA	@	\$20.00	/month	First 10 kVA	@	\$20.00	/month
Excess kVA	@	\$2.00	/kVA	Excess kVA	@	\$2.00	/kVA
On-Peak Demand Charge	@	\$4.00	/kW	On-Peak Demand Charge	@	\$7.45	/kW
Energy Charge	@	\$0.05800	/kWh	Energy Charge	@	\$0.06900	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>Irrigation (96-IR)</u>				<u>Irrigation (96-IR)</u>			
Customer Charge	@	\$6.00	/month	Customer Charge	@	\$10.00	/month
Minimum: ≤ 10 kVA	@	\$12.00	/month	Minimum: ≤ 10 kVA	@	\$20.00	/month
Minimum: > 10 kVA	@	\$1.00	/kVA	Minimum: > 10 kVA	@	\$1.67	/kVA
Demand Charge				Demand Charge			
Irrigation Months (Jul-Sep)	@	\$6.00	/kW	Irrigation Months (Jul-Sep)	@	\$9.00	/kW
Other Months	@		/kW	Other Months	@		/kW
Energy Charge				Energy Charge			
Irrigation Months (Jul-Sep)				Irrigation Months (Jul-Sep)			
First 125 kWh/kW	@	\$0.08670	/kWh	First 375 kWh/kW	@	\$0.08800	/kWh
Next 125 kWh/kW	@	\$0.07670	/kWh	Over 375 kWh/kW	@	\$0.05700	/kWh
Next 125 kWh/kW	@	\$0.06670	/kWh	Other Months	@	\$0.07707	/kWh
Over 375 kWh/kW	@	\$0.05420	/kWh				
Other Months	@	\$0.05420	/kWh				
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>SP Contract (1)</u>				<u>Transmission Level Service (25MW)</u>			
Customer Charge	@	\$105.00	/del. pts.	Customer Charge	@	\$105.00	/del. pt
Facility Charge	@	\$13,563.08	/cons.	Facility Charge	@	\$13,563.08	/cons.
Demand Charge				Demand Charge			
Summer Demand	@	\$11.68	/kW	Summer Demand	@	\$11.68	/kW
Non-Summer Demand	@	\$9.34	/kW	Non-Summer Demand	@	\$9.34	/kW
Transm. Srv. Demand	@	\$0.75	/kW	Transm. Srv. Demand	@	\$0.75	/kW
Energy Charge	@	\$0.018520	/kWh	Energy Charge	@	\$0.018520	/kWh
Transm. Srv. Energy	@	\$0.002500	/kWh	Transm. Srv. Energy	@	\$0.002500	/kWh
WAPA Allocation	@	(\$0.009110)	/kWh	WAPA Allocation	@	(\$0.009110)	/kWh
ECA-02	@	\$0.022251	/kWh	ECA-02	@	\$0.022251	/kWh

Comparison of Present and Proposed Rate Schedules

<u>Present Rates</u>				<u>Proposed Rates</u>			
<u>SP Contract (2)</u>				<u>SP Contract (2)</u>			
Customer Charge	@	\$105.00	/month	Customer Charge	@	\$105.00	/month
Facilities Charge	@	\$4,761.00	/month	Facilities Charge	@	\$4,761.00	/month
Demand Charge				Demand Charge			
Summer Season	@	\$14.72	/kW	Summer Season	@	\$14.72	/kW
Non-Summer Season	@	\$11.80	/kW	Non-Summer Season	@	\$11.80	/kW
Energy Charge	@	\$0.05182	/kWh	Energy Charge	@	\$0.05182	/kWh
Energy Charge Adjustment	@		/kWh	Energy Charge Adjustment	@		/kWh
<u>SP Contract (3)</u>				<u>Transmission Level Service (5MW)</u>			
Customer Charge	@	\$105.00	/month	Customer Charge	@	\$105.00	/month
Demand Charge				Demand Charge			
Summer Demand	@	\$11.68	/kW	Summer Demand	@	\$11.68	/kW
Non-Summer Demand	@	\$9.34	/kW	Non-Summer Demand	@	\$9.34	/kW
Transm. Srv. Demand	@	\$1.00	/kW	Transm. Srv. Demand	@	\$1.00	/kW
Energy Charge	@	\$0.018520	/kWh	Energy Charge	@	\$0.018520	/kWh
Transm. Srv. Energy	@	\$0.005000	/kWh	Transm. Srv. Energy	@	\$0.005000	/kWh
ECA-02	@	\$0.02225	/kWh	ECA-02	@	\$0.022251	/kWh
<u>SP Contract (4)</u>				<u>Transmission Level Service (5MW)</u>			
Customer Charge	@	\$5,932.00	/month	Customer Charge	@	\$105.00	/month
Facilities Charge	@	\$162,706.00	/month	Demand Charge			
Demand Charge				Summer Demand	@	\$11.68	/kW
First 15,000 kW	@		/kW	Non-Summer Demand	@	\$9.34	/kW
From 15,001 to 20,000 kW	@	\$16.20	/kW	Transm. Srv. Demand	@	\$1.00	/kW
Over 20,000 kW	@	\$13.20	/kW	Energy Charge	@	\$0.018520	/kWh
Energy Charge	@	\$0.03170	/kWh	Transm. Srv. Energy	@	\$0.005000	/kWh
Energy Credit	@		/kWh	ECA-02	@	\$0.022251	/kWh
<u>SP Contract (5)</u>				<u>SP Contract (3) MOVED TO 88GS</u>			
Demand Charge	@	\$10.00	/kW	Customer Charge	@	\$10.00	/month
Energy Charge	@	\$0.02550	/kWh	Minimum Bill-Town & Village	@		/month
				Minimum Bill-Rural	@		/month
				Demand Charge	@	\$9.45	/kW
				Energy Charge			
				First 375 kWh/kW	@	\$0.08800	/kWh
				Over 375 kWh/kW	@	\$0.05700	/kWh

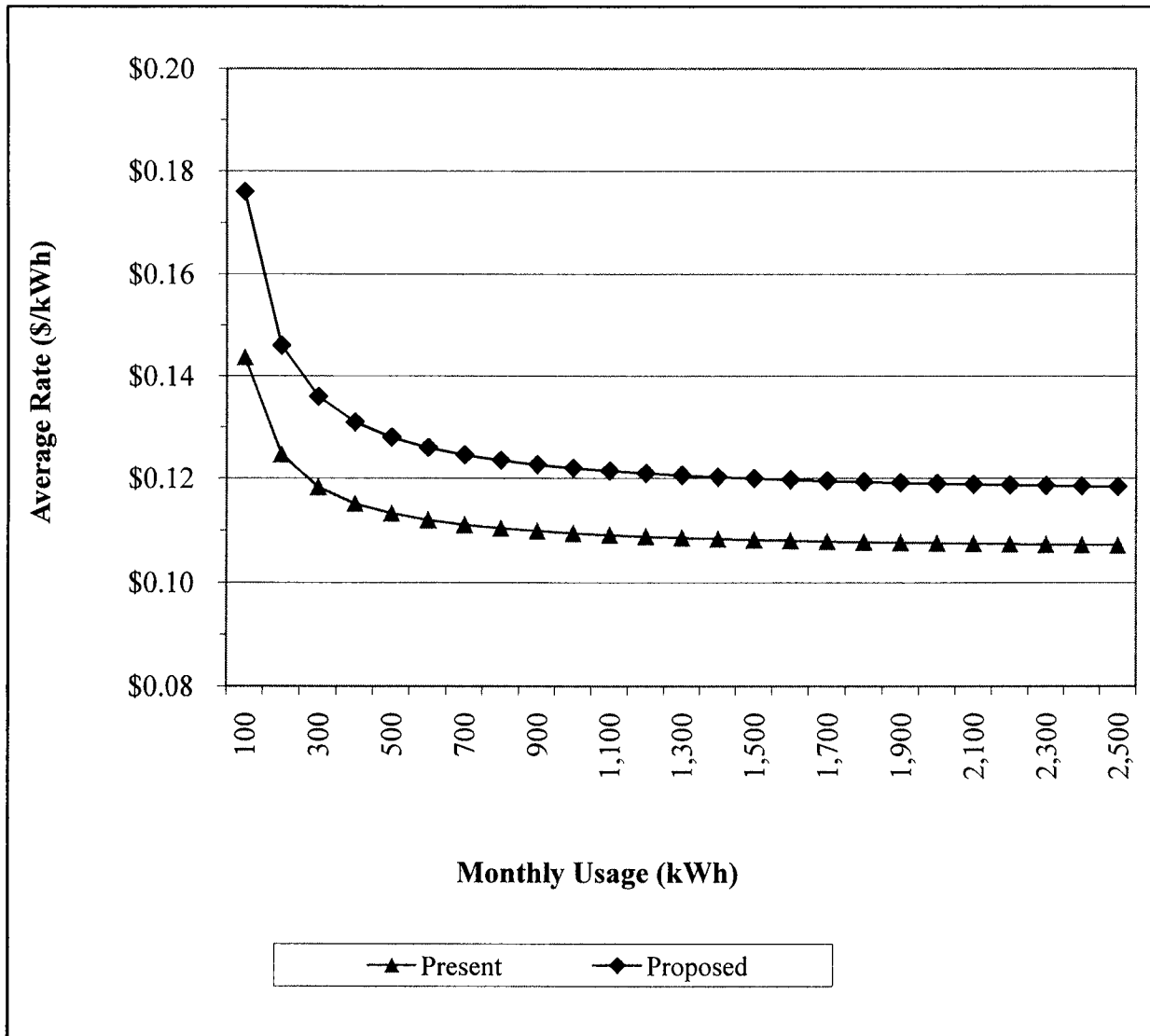
Exhibit __ (RJM-7)
Comparison of Monthly Bills

**Comparison of Estimated Monthly Bills
Residential (88-D)
Present vs Proposed**

Present Rate			Proposed Rate		
Customer Charge	\$3.80	/month	\$6.00	/month	
Minimum Bill	\$6.00	/month	\$8.40	/month	
Energy Charge	\$0.10570	/kWh	\$0.11600	/kWh	
PCA	\$0.00000	/kWh	\$0.00000	/kWh	

kWh/ Mo. (kWh/mo)	Estimated Bill		Difference		Average Rate	
	Present (\$)	Proposed (\$)	Amount (\$)	Percent (%)	Present (¢/kWh)	Proposed (¢/kWh)
-	\$6.00	\$8.40	2.40	40.00	N.A.	N.A.
100	14.37	17.60	3.23	22.48	14.37	17.60
200	24.94	29.20	4.26	17.08	12.47	14.60
300	35.51	40.80	5.29	14.90	11.84	13.60
400	46.08	52.40	6.32	13.72	11.52	13.10
500	56.65	64.00	7.35	12.97	11.33	12.80
600	67.22	75.60	8.38	12.47	11.20	12.60
700	77.79	87.20	9.41	12.10	11.11	12.46
800	88.36	98.80	10.44	11.82	11.05	12.35
900	98.93	110.40	11.47	11.59	10.99	12.27
1,000	109.50	122.00	12.50	11.42	10.95	12.20
1,100	120.07	133.60	13.53	11.27	10.92	12.15
1,200	130.64	145.20	14.56	11.15	10.89	12.10
1,300	141.21	156.80	15.59	11.04	10.86	12.06
1,400	151.78	168.40	16.62	10.95	10.84	12.03
1,500	162.35	180.00	17.65	10.87	10.82	12.00
1,600	172.92	191.60	18.68	10.80	10.81	11.98
1,700	183.49	203.20	19.71	10.74	10.79	11.95
1,800	194.06	214.80	20.74	10.69	10.78	11.93
1,900	204.63	226.40	21.77	10.64	10.77	11.92
2,000	215.20	238.00	22.80	10.59	10.76	11.90
2,100	225.77	249.60	23.83	10.55	10.75	11.89
2,200	236.34	261.20	24.86	10.52	10.74	11.87
2,300	246.91	272.80	25.89	10.49	10.74	11.86
2,400	257.48	284.40	26.92	10.46	10.73	11.85
2,500	268.05	296.00	27.95	10.43	10.72	11.84

**Comparison of Estimated Monthly Bills
Residential (88-D)
Present vs Proposed**

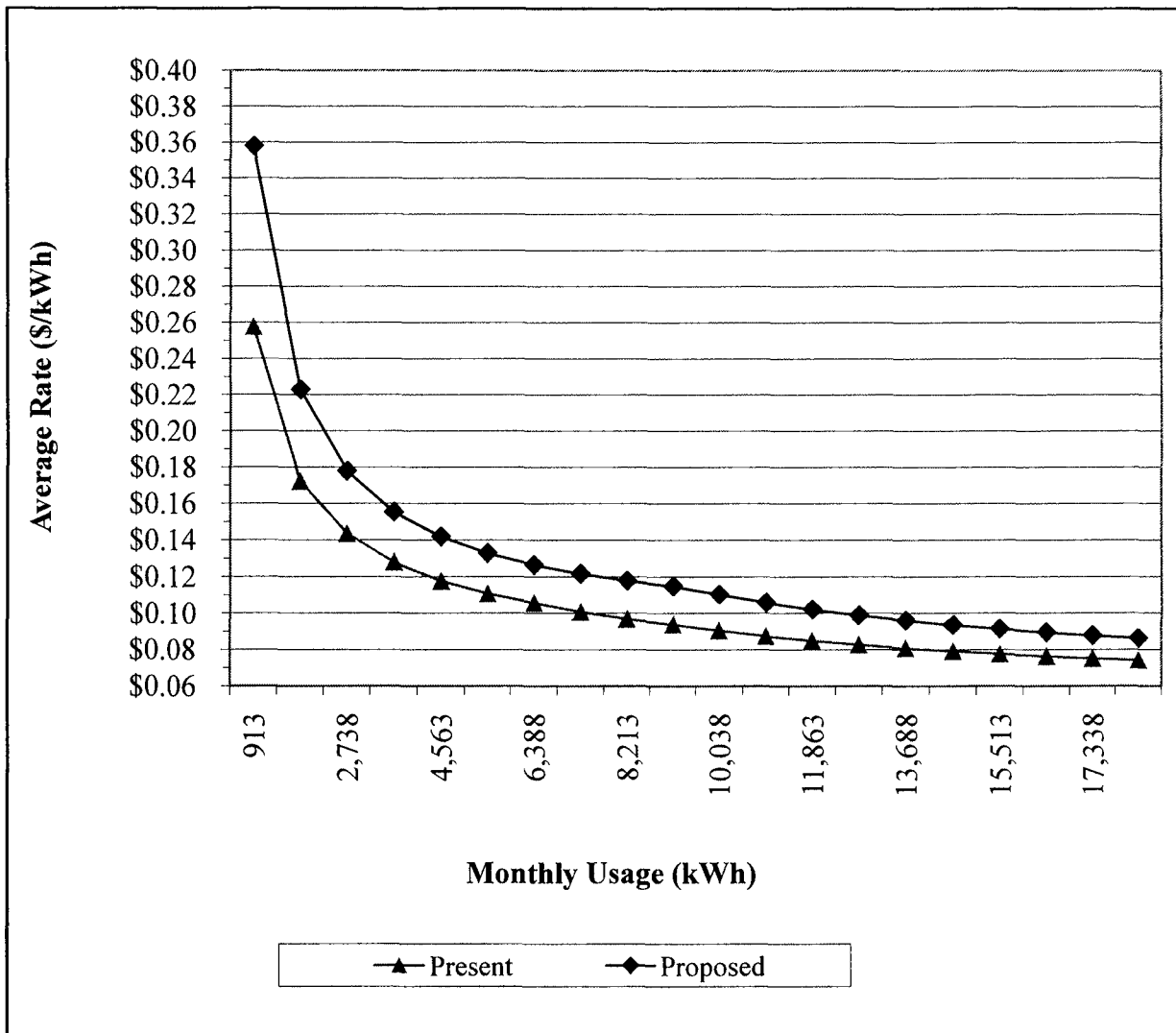


**Comparison of Estimated Monthly Bills
General Service (88-GS)
Present vs Proposed**

Present Rate				Proposed Rate			
Customer Charge	\$6.00	/month		Facility Charge	\$10.00	/month	
Demand Charge	\$6.00	/kW		Demand Charge	\$9.45	/kW	
Energy Charge				Energy Charge			
First 125 kWh/kW	\$0.08670	/kWh		First 375 kWh/kW	\$0.08800	/kWh	
Next 125 kWh/kW	\$0.07670	/kWh		Over 375 kWh/kW	\$0.05700	/kWh	
Next 125 kWh/kW	\$0.06670	/kWh					
Over 375 kWh/kW	\$0.05420	/kWh					
PCA	\$0.00000	/kWh		PCA	\$0.00000	/kWh	

Load Factor	kWh/ Mo.	Estimated Bill		Difference		Average Rate	
		Present	Proposed	Amount	Percent	Present	Proposed
(%)	(kWh/mo)	(\$)	(\$)	(\$)	(%)	(¢/kWh)	(¢/kWh)
0%	-	156.00	246.25	90.25	57.85	N.A.	N.A.
5%	913	235.11	326.55	91.44	38.89	25.77	35.79
10%	1,825	314.23	406.85	92.62	29.48	17.22	22.29
15%	2,738	393.34	487.15	93.81	23.85	14.37	17.80
20%	3,650	467.21	567.45	100.25	21.46	12.80	15.55
25%	4,563	537.19	647.75	110.56	20.58	11.77	14.20
30%	5,475	607.18	728.05	120.87	19.91	11.09	13.30
35%	6,388	675.80	808.35	132.55	19.61	10.58	12.66
40%	7,300	736.66	888.65	151.99	20.63	10.09	12.17
45%	8,213	797.52	968.95	171.43	21.49	9.71	11.80
50%	9,125	858.39	1,049.25	190.86	22.24	9.41	11.50
55%	10,038	910.97	1,109.01	198.04	21.74	9.08	11.05
60%	10,950	960.43	1,161.03	200.60	20.89	8.77	10.60
65%	11,863	1,009.89	1,213.04	203.15	20.12	8.51	10.23
70%	12,775	1,059.34	1,265.05	205.71	19.42	8.29	9.90
75%	13,688	1,108.80	1,317.06	208.26	18.78	8.10	9.62
80%	14,600	1,158.26	1,369.08	210.82	18.20	7.93	9.38
85%	15,513	1,207.72	1,421.09	213.37	17.67	7.79	9.16
90%	16,425	1,257.17	1,473.10	215.93	17.18	7.65	8.97
95%	17,338	1,306.63	1,525.11	218.48	16.72	7.54	8.80
100%	18,250	1,356.09	1,577.13	221.04	16.30	7.43	8.64

**Comparison of Estimated Monthly Bills
General Service (88-GS)
Present vs Proposed**



**Comparison of Estimated Monthly Bills
General Service Large (88-GSL)
Present vs Proposed**

Present Rate				Proposed Rate			
Customer Charge	\$6.00	/month		Facility Charge	\$10.00	/month	
Demand Charge	\$12.00	/kW		Demand Charge	\$14.10	/kW	
Energy Charge				Energy Charge			
First 125 kWh/kW	\$0.06170	/kWh		First 375 kWh/kW	\$0.05900	/kWh	
Next 125 kWh/kW	\$0.05670	/kWh		Over 375 kWh/kW	\$0.04920	/kWh	
Next 125 kWh/kW	\$0.05420	/kWh					
Over 375 kWh/kW	\$0.04920	/kWh					
PCA	\$0.00000	/kWh		PCA	\$0.00000	/kWh	

Load Factor	kWh/ Mo.	Estimated Bill		Difference		Average Rate	
		Present	Proposed	Amount	Percent	Present	Proposed
(%)	(kWh/mo)	(\$)	(\$)	(\$)	(%)	(¢/kWh)	(¢/kWh)
0%	-	3,006	3,535	529	17.60	N.A.	N.A.
5%	9,125	3,569	4,073	504	14.13	39.11	44.64
10%	18,250	4,132	4,612	480	11.61	22.64	25.27
15%	27,375	4,695	5,150	455	9.69	17.15	18.81
20%	36,500	5,232	5,689	457	8.73	14.33	15.58
25%	45,625	5,749	6,227	478	8.31	12.60	13.65
30%	54,750	6,267	6,765	499	7.96	11.45	12.36
35%	63,875	6,781	7,304	523	7.71	10.62	11.43
40%	73,000	7,275	7,842	567	7.79	9.97	10.74
45%	82,125	7,770	8,380	611	7.86	9.46	10.20
50%	91,250	8,264	8,919	655	7.92	9.06	9.77
55%	100,375	8,726	9,392	667	7.64	8.69	9.36
60%	109,500	9,175	9,841	667	7.26	8.38	8.99
65%	118,625	9,624	10,290	667	6.93	8.11	8.67
70%	127,750	10,073	10,739	667	6.62	7.88	8.41
75%	136,875	10,522	11,188	667	6.33	7.69	8.17
80%	146,000	10,970	11,637	667	6.08	7.51	7.97
85%	155,125	11,419	12,086	667	5.84	7.36	7.79
90%	164,250	11,868	12,535	667	5.62	7.23	7.63
95%	173,375	12,317	12,984	667	5.41	7.10	7.49
100%	182,500	12,766	13,433	667	5.22	7.00	7.36

**Comparison of Estimated Monthly Bills
General Service Large (88-GSL)
Present vs Proposed**

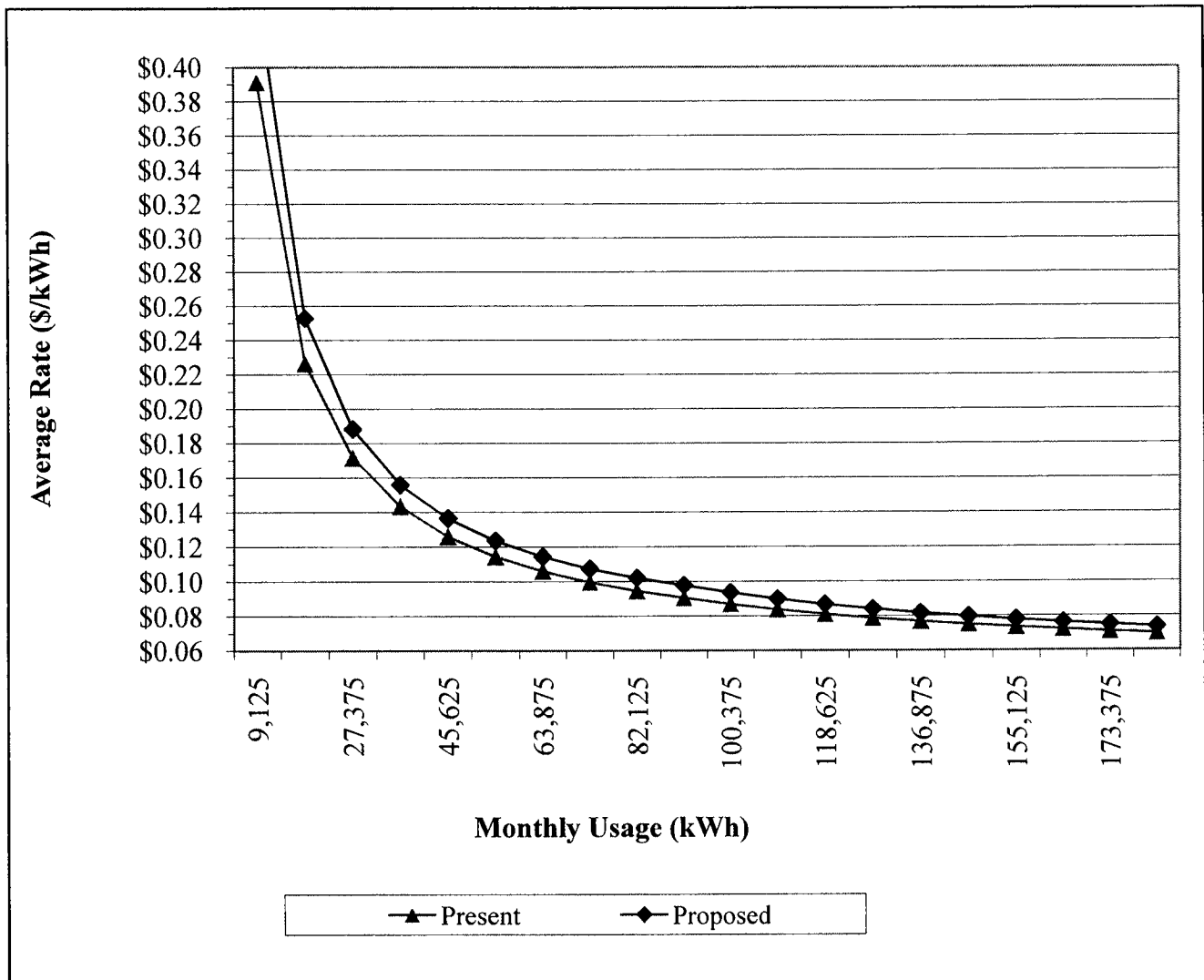


Exhibit __ (RJM-8)
Comparison of Phase 2
Proposed Rates

Phase 2
Comparison of Revenue
Present and Proposed Rates
(Continued)

(a)	(b)	(c)	(d)	(e)	(f)
Line		Revenue	Revenue		
No.	Rate Class	Proposed 1	Proposed 2	<u>Increase (Decrease)</u>	
		Rates ¹	Rates ²	Amount	Percent
		(\$)	(\$)	(\$)	(%)
1	Domestic Base Monthly Charge (88-DBMC)	105,353	108,951	3,598	3.4%
2	General Service Base Monthly Charge (92-GSBMC)	1,360,964	1,617,215	256,252	18.8%
3	Irrigation (96-IR)	4,138,638	4,526,468	387,830	9.4%
4	Total	5,604,954	6,252,634	647,680	

Comparison of Average Rate
Present and Proposed Rates

(a)	(b)	(c)	(d)	(e)	(f)
Line		Energy	<u>Average Rate</u>		
No.	Rate Class	Sales	Present	Proposed	Increase (Decrease)
		(kWh)	(¢/kWh)	(¢/kWh)	(%)
###	Domestic Base Monthly Charge (88-DBMC)	899,509	11.71	12.11	3.4%
###	General Service Base Monthly Charge (92-GSBMC)	13,764,169	9.89	11.75	18.8%
###	Irrigation (96-IR)	40,014,503	10.34	11.31	9.4%

Comparison of Average Monthly Bill
Present and Proposed Rates

(a)	(b)	(c)	(d)	(e)	(f)
Line		Energy	<u>Average Bill Per Cons.</u>		
No.	Rate Class	Sales	Present	Proposed	Increase (Decrease)
		(cons.)	(\$/cons./mo.)	(\$/cons./mo.)	(\$/cons./mo.)
###	Domestic Base Monthly Charge (88-DBMC)	64	137.18	141.86	4.68
###	General Service Base Monthly Charge (92-GSBMC)	20	5,670.68	6,738.40	1,067.72
###	Irrigation (96-IR)	867	397.79	435.07	37.28

¹ See page 5 of Exhibit (RJM-2).

² Reference page 2 of Exhibit (RJM-5)

³ Present Rates include pass through Energy Cost Adjustment at 2009 level.

Phase 2
Comparison of
Present and Proposed Rate Schedules

<u>Present Rates</u>				<u>Proposed Rates</u>			
<u>Domestic Base Monthly Charge (88-DBMC)</u>				<u>Domestic Base Monthly Charge (88-DBMC)</u>			
Customer Charge	@	\$3.80	/month	Customer Charge	@	\$6.00	/month
Minimum Bill-Town & Village	@	\$3.80	/month	Minimum Bill-Town & Village	@	\$8.40	/month
Minimum Bill-Rural	@		/month	Minimum Bill-Rural	@		/month
Energy Charge	@	\$0.10570	/kWh	Energy Charge	@	\$0.11600	/kWh
Power Cost Adjustment	@		/kWh	Power Cost Adjustment	@		/kWh
<u>General Service Base Monthly Charge (92-GSBMC)</u>				<u>General Service Base Monthly Charge (92-GSBMC)</u>			
Customer Charge	@		/month	Customer Charge	@	\$10.00	/month
Minimum Bill-Town & Village	@		/month	Minimum Bill-Town & Village	@		/month
Minimum Bill-Rural	@		/month	Minimum Bill-Rural	@		/month
Demand Charge	@	\$6.00	/kW	Demand Charge	@	\$9.45	/kW
Energy Charge				Energy Charge			
First 125 kWh/kW	@	\$0.08670	/kWh	First 375 kWh/kW	@	\$0.08800	/kWh
Next 125 kWh/kW	@	\$0.07670	/kWh	Over 375 kWh/kW	@	\$0.05700	/kWh
Next 125 kWh/kW	@	\$0.06670	/kWh	Power Cost Adjustment	@		/kWh
Over 375 kWh/kW	@	\$0.05420	/kWh				
Power Cost Adjustment	@		/kWh				
<u>Irrigation (96-IR)</u>				<u>Irrigation (96-IR)</u>			
Customer Charge	@	\$6.00	/month	Customer Charge	@	\$10.00	/month
Minimum: ≤ 10 kVA	@	\$12.00	/month	Minimum: ≤ 10 kVA	@	\$20.00	/month
Minimum: > 10 kVA	@	\$1.00	/kVA	Minimum: > 10 kVA	@	\$1.67	/kVA
Demand Charge				Demand Charge			
Irrigation Months (Jul-Sep)	@	\$6.00	/kW	Irrigation Months (Jul-Sep)	@	\$16.50	/kW
Other Months	@		/kW	Other Months	@		/kW
Energy Charge				Energy Charge			
Irrigation Months (Jul-Sep)				Irrigation Months (Jul-Sep)			
First 125 kWh/kW	@	\$0.08670	/kWh	First 375 kWh/kW	@	\$0.08800	/kWh
Next 125 kWh/kW	@	\$0.07670	/kWh	Over 375 kWh/kW	@	\$0.05700	/kWh
Next 125 kWh/kW	@	\$0.06670	/kWh	Other Months	@	\$0.07707	/kWh
Over 375 kWh/kW	@	\$0.05420	/kWh	Power Cost Adjustment	@		/kWh
Other Months	@	\$0.05420	/kWh				
Power Cost Adjustment	@		/kWh				