

GRAYSON RECC

Case No. 2018-00272

Cost of Service Study

Acct No.	Description	Test Year Adjustments							Adjusted \$\$\$\$
		Actual \$\$\$\$	Adjustment 1, 2 & 6	Adjustment 3, 4 & 5	Adjustment 7,8,9,10,&11	Adjustment 12 & 13	Adjustment 15	Adjustment 17	
555	Demand Charges	3,498,227					-		3,498,227
	Energy Charges	11,905,793					(393,645)		11,512,148
	Metering Point	22,464							22,464
	Load Center Charges	473,592							473,592
	DLC	(28,472)					28,472		-
	FAC & ESC	1,279,999					(1,279,999)		-
	Total Purchased Power	17,151,603	-	-	-	-	(1,645,172)	-	15,506,431
580	Operations Supv & Eng								-
583	Overhead Line Exp.	538,051	(693)						537,358
586	Meter Expense	432,008	(8,527)						423,481
586.1	Meter Operation Survey	63,359	(2,448)						60,912
586.2	Automated Meter Equip Exp	39,473							39,473
588	Misc. Distribution Exp	227,073		14,151					241,224
	Total Operations	1,299,965	(11,668)	14,151	-	-	-	-	1,302,448
590	Maint Supv & Eng	289,988	(4,610)						285,378
592	Maint of Station Equip	-							-
593	Maint. Overhead Lines	3,082,346	(18,451)						3,063,895
594	Maint of Underground Lines	1,000							1,000
595	Maint Line Transformers	17,149							17,149
596	Maint of St Lg & Signal Sys	36							36
597	Maintenance of Meters	-							-
598	Maint Misc Distrib Plant	34,286	(188)	1,473					35,570
	Total Distribut Maintenance	3,424,805	(23,249)	1,473	-	-	-	-	3,403,029

Acct	Description	Actual \$	Test Year Adjustments						Adjusted \$
			Adjustment 1, 2 & 6	Adjustment 3, 4 & 5	Adjustment 7,8,9,10,&11	Adjustment 12 & 13	Adjustment 15	Adjustment 17	
									-
901	Supervision	138,233	(2,182)						136,051
902	Meter Reading Expense	-							-
903	Cons Recds & Collections	914,613	(9,744)	115					904,983
904	Uncollectible Accounts	18,130	-						18,130
	Total Consumer Accounts	1,070,976	(11,926)	115					1,059,165
									-
907	Supervision								-
909	Customer Information Exp	260,150	(2,307)						257,843
910	Misc Customer Service Exp			119					119
912	Demonstration & Selling Exp	20,264	(312)			(783)			19,169
913	Advertising	1,839							1,839
	Total Customer Service	282,253	(2,619)	119	-	(783)			278,970
									-
	Total of Distrib. Expenses	6,078,000	(49,463)	15,858	-	(783)	-	-	6,043,612
									-
920	Administrative Salaries	1,093,003	(19,843)						1,073,160
921	Office Supplies	155,682	(1)						155,681
923	Outside Services	70,864			(34,778)				36,086
928	Regulatory Commission Exp	49							49
930.2	Annual Meeting Expenses	69,925			(31,868)				38,057
930.3	Miscellaneous General Exp	34,063	(1,162)	732	30,000				63,633
930.4	Misc Field Training	35,280							35,280
930.6	Directors Fees	158,827			(82,125)				76,702
930.7	Dues - NRECA & KAEC	48,727							48,727
932	Maint of General Plant	288,711	(1,142)						287,569
	Total Admin & General	1,955,130	(22,149)	732	(118,771)	-	-	-	1,814,942

Acct	Description	Test Year Adjustments							Adjusted \$
		Actual \$	Adjustment 1, 2 & 6	Adjustment 3, 4 & 5	Adjustment 7,8,9,10,&11	Adjustment 12 & 13	Adjustment 15	Adjustment 17	
									-
403.6	Deprec. Distribution Plant	3,224,205		82,832					3,307,037
403.7	Deprec. General Plant	252,887							252,887
									-
	Total Depreciation	3,477,092	-	82,832	-	-	-	-	3,559,924
									-
408.6	Reg. Commission Assess.	41,074							41,074
426.1	Donations	35,148		(20,343)	(14,805)				0
									-
	Total Miscellaneous	76,222	-	(20,343)	(14,805)	-	-	-	41,074
									-
427	Total Interest on LTD	980,167	-	325,334	-	-			1,305,501
									-
431	Total Short Term Interest	7,941							7,941
									-
	TOTAL COSTS TO SERVE	29,726,156	(71,612)	404,413	(133,576)	(783)	(1,645,172)	-	28,279,426
									-
	Margin Requirements	980,167	-	325,334	-	-	-	-	1,305,501
									-
	TOTA REVENUE REQUIRED	30,706,323	(71,612)	729,747	(133,576)	(783)	(1,645,172)	-	29,584,927
									-
	Less: Misc Income			-					-
									-
	CATV & Non-Recurring Chrgs								-
450	Forfeited Discounts	426,628							426,628
454	Rent from Electric Prop.	507,748							507,748
456	Other Electric Property	55,343						(20,308)	35,035
									-
	Total Misc Income	989,720	-	-	-	-	-	(20,308)	969,412

Acct	Description	Test Year Adjustments						Adjusted \$\$\$\$
		Actual \$\$\$\$	Adjustment 1, 2 & 6	Adjustment 3, 4 & 5	Adjustment 7,8,9,10,&11	Adjustment 12 & 13	Adjustment 15	Adjustment 17
								-
	Less: Other Income							-
417	Other non-operating margins	94,790						94,790
419	Interest Income	33,946						33,946
423	G&T Capital Credits	504,926				(504,926)		-
424	Other Capital Credits	87,795						87,795
								-
	Total Other Income	721,457	-	-	-	(504,926)	-	-
								216,531
								-
	REVENUE REQUIREMENTS							-
	FROM BASE RATES	28,995,147			(133,576)	504,143	(1,645,172)	20,308
								28,398,984

FOOTNOTES

	Wages & Salaries	Payroll Taxes	Retirement	Medical Insurance	Total	
<u>Adjustments 1, 2 and 7 (a)</u>	<u>1</u>	<u>2</u>	<u>7</u>	New		(a) See Exhibit S, Page 3 of 5, Adjustments 1, 2, & 7.
Distribution - operations	5,001	1,153	6,545	(24,371)	(11,672)	
Distribution - maintenance	9,966	2,297	13,041	(48,561)	(23,257)	
Consumer accounts	5,112	1,178	6,690	(24,910)	(11,930)	
Customer service	989	228	1,294	(4,819)	(2,308)	
Sales	134	31	175	(651)	(311)	
Administrative and general	9,485	2,186	12,412	(46,217)	(22,134)	
Total operating expenses	30,687	7,073	40,157	(149,529)	(71,612)	

		Test Year Adjustments						Adjusted \$\$\$\$	
Acct	Description	Actual \$\$\$\$	<u>Adjustment</u> 1, 2 & 6	<u>Adjustment</u> 3, 4 & 5	<u>Adjustment</u> 7,8,9,10,&11	<u>Adjustment</u> 12 & 13	<u>Adjustment</u> 15		<u>Adjustment</u> 17
<u>Allocation of Adjustments to Accounts</u>		Actual	Wage & Sal.	Percent of	Allocation				
		Expenses	Total	Adjustments					
583.00	Overhead line	20,240	0.97%	(693)					
586.00	Meter	248,905	11.91%	(8,527)					
588.00	Miscellaneous distribution	71,443	3.42%	(2,448)					
590.00	Maintenance	134,567	6.44%	(4,610)					
593.00	Overhead line	538,571	25.77%	(18,451)					
598.00	Miscellaneous maintenance	5,498	0.26%	(188)					
901.00	Supervision	63,691	3.05%	(2,182)					
903.00	Consumer records	284,433	13.61%	(9,744)					
909.00	Information expense	67,342	3.22%	(2,307)					
912.0	Demonstration & selling	9,103	0.44%	(312)					
920.0	Administrative & general	547,378	26.19%	(18,753)					
921.0	Office supplies expense	34	0.00%	(1)					
926.0	Employee benefits	31,826	1.52%	(1,090)					
930.0	Miscellaneous General exp	33,926	1.62%	(1,162)					
932.0	Maintenance of general plant	33,346	1.60%	(1,142)					
		2,090,303	100.00%	(71,612)					

	Depreciation <u>3 (b)</u>	Property Taxes <u>4 ©</u>	Interest Expense <u>5 (d)</u>	Total	
Operating Expenses:					(b) See Exhibit S, Page 3 of 5, Adjustment 3
Cost of power:					(c) See Exhibit S, Page 3 of 5, Adjustment 4
Base rates					(d) See Exhibit S, Page 3 of 5, Adjustment 5
Fuel and surcharge					
Distribution - operations	589	13,562		14,151	
Distribution - maintenance	1,473			1,473	
Consumer accounts	115			115	
Customer service	119			119	
Sales	-			-	
Administrative and general	129	603		732	
Depreciation	82,832			82,832	
Taxes - other				-	
Interest on long-term debt			325,334	325,334	
Interest expense - other				-	
Other deductions			(20,343)	(20,343)	
Total	<u>85,257</u>	<u>14,165</u>	<u>304,991</u>	<u>404,413</u>	

GRAYSON RECC
Case No. 2018-00272
Functionalization of Test Year Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Acct No.	Description		Adjusted \$\$\$\$	Power Supply	Lines	Trans former	Services	Meters	Cons. & Acct Services	Outdoor Lighting
555	Demand Charges		3,498,227	3,498,227						
0	Energy Charges		11,512,148	11,512,148						
0	Metering Point		22,464	22,464						
0	Load Center Charges		473,592	473,592						
0	DLC		-	-						
0	FAC & ESC		-	-						
0				-	-	-	-	-		-
0	Total Purchased Power		15,506,431	15,506,431						
0										
580	Operations Supv & Eng		-							-
583	Overhead Line Exp.	a	537,358		464,466		72,891			
586	Meter Expense	b	423,481					423,481		
586.1	Meter Operation Survey	b	60,912					60,912		
586.2	Automated Meter Equip Exp	b	39,473					39,473		
588	Misc. Distribution Exp	c	241,224		103,396	-	16,226	121,602	-	-
0										
0	Total Operations		1,302,448	-	567,862	-	89,118	645,468		
0			-							
590	Maint Supv & Eng	d	285,378		245,310	1,567	38,498			3
592	Maint of Station Equip		-		-		-			
593	Maint. Overhead Lines	a	3,063,895		2,648,285		415,610			
594	Maint of Underground Lines	a	1,000		864		136			
595	Maint Line Transformers	b	17,149			17,149				
596	Maint of St Lg & Signal Sys	b	36							36
597	Maintenance of Meters		-	-					-	
598	Maint Misc Distrib Plant	d	35,570		30,576	195	4,798			0.41
			-							
	Total Distribut Maintenance		3,403,029	-	2,925,035	18,912	459,042	-	-	40

GRAYSON RECC
Case No. 2018-00272
Functionalization of Test Year Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Acct	Description		Adjusted \$\$\$\$	Power Supply	Lines	Trans former	Services	Meters	Cons. & Acct Services	Outdoor Lighting
0			-						-	
901	Supervision	b	136,051						136,051	
902	Meter Reading Expense	b	-	-	-	-	-		-	
903	Cons Recds & Collections	b	904,983						904,983	
904	Uncollectible Accounts	b	18,130						18,130	
0			-						-	
	Total Consumer Accounts		1,059,165						1,059,165	
0			-						-	
907	Supervision	b	-						-	
909	Customer Information Exp	b	257,843						257,843	-
910	Misc Customer Service Exp	b	119						119	
912	Demonstration & Selling Exp	b	19,169	-		-			19,169	
913	Advertising		1,839						1,839	
0			-		-	-	-	-	-	-
0	Total Customer Service		278,970	-	-	-	-	-	278,970	-
0			-		-	-	-	-	-	-
0	Total of Distrib. Expenses		6,043,612	-	3,492,897	18,912	548,160	645,468	1,338,135	40
0			-		-	-	-	-	-	-
920	Administrative Salaries		1,073,160		620,231	3,358	97,336	114,615	237,612	7
921	Office Supplies		155,681		89,976	487	14,120	16,627	34,470	1
923	Outside Services		36,086		20,856	113	3,273	3,854	7,990	0
928	Regulatory Commission Exp		49		28	0	4	5	11	0
930.2	Annual Meeting Expenses		38,057		21,995	119	3,452	4,065	8,426	0
930.3	Miscellaneous General Exp		63,633		36,776	199	5,772	6,796	14,089	0
930.4	Misc Field Training		35,280	-	20,390	110	3,200	3,768	7,811	0
930.6	Directors Fees		76,702		44,330	240	6,957	8,192	16,983	1
930.7	Dues - NRECA & KAEC		48,727		28,162	152	4,420	5,204	10,789	0
932	Maint of General Plant		287,569		166,200	900	26,083	30,713	63,672	2
0			-						-	
0	Total Admin & General		1,814,942	-	1,048,943	5,679	164,617	193,839	401,852	12

GRAYSON RECC
Case No. 2018-00272
Functionalization of Test Year Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Acct	Description	Adjusted \$\$\$\$	Power Supply	Lines	Trans former	Services	Meters	Cons. & Acct Services	Outdoor Lighting
0		-	-	-	-	-	-	-	-
403.6	Deprec. Distribution Plant	3,307,037		2,258,873	363,583	354,286	187,011	55,130	88,154
403.7	Deprec. General Plant	252,887	-	172,735	27,803	27,092	14,301	4,216	6,741
0		-							
0	Total Depreciation	3,559,924	-	2,431,607	391,386	381,377	201,311	59,346	94,895
0		-							
408.6	Reg. Commission Assess.	41,074		28,062	4,522	4,401	2,320	672	1,097
426.1	Donations	0							
0		-	-						
0	Total Miscellaneous	41,074	-	28,062	4,522	4,401	2,320	672	1,097
0		-							
427	Total Interest on LTD	1,305,501		891,928	143,738	139,891	73,727	21,365	34,852
0		-		-	-	-	-	-	-
431	Total Short Term Interest	7,941		5,425	874	851	448	130	212
0		-		-	-	-	-	-	-
0	TOTAL COSTS TO SERVE	28,279,426	15,506,431	7,898,863	565,112	1,239,298	1,117,114	1,821,500	131,107
0									

FOOTNOTES

a	Allocation on Plant Balance			Alloc Line	Alloc Line	Alloc Line
		<u>Amount</u>	<u>Percent</u>	<u>Oper Exp</u>	<u>Maint Exp</u>	<u>UDG Line Exp</u>
	Poles, Towers & Fixtures	26,372,044				
	Overhead Conductor	21,682,973				
	Underground Conductor	460,150				
	Subtotal	48,515,167	86.4%	464,466	2,648,285	864
	Services	7,613,763	13.6%	72,891	415,610	136
	Total	56,128,930	100.0%	537,358	3,063,895	1,000

Acct	Description	Adjusted \$\$\$\$	Power Supply	Lines	Trans former	Services	Meters	Cons. & Acct Services	Outdoor Lighting
b	Direct Assignment								
c	Proportional on all Other Operation Expenses								
		<u>Amount</u>	<u>Percent</u>	<u>Allocated Misc Oper Exp</u>					
	Lines	465,773	42.9%	103,396					
	Services	73,096	6.7%	16,226					
	Meters	547,789	50.4%	121,602					
	Total	1,086,658	100%	241,224					
d	Proportional on all Other Maintenance Expenses								
		<u>Amount</u>	<u>Percent</u>	<u>Allocated Sup Main Exp</u>		<u>Allocated Mis Main Exp</u>			
	Lines	2,683,913	85.96%	245,310		30,576			
	Transformers	17,149	0.55%	1,567		195			
	Services	421,202	13.49%	38,498		4,798			
	Meters	36	0.001%	3		0.41			
	Total	3,122,300	100%	285,378		35,570			
e	Allocation of Administrative & General Expense								
		Adjusted \$\$\$\$	Power Supply	Lines	Trans former	- Services	- Meters	Cons. & Acct Services	Outdoor Lighting
	Total of All Other Distrib Exp	6,043,612	-	3,492,897	18,912	548,160	645,468	1,338,135	40
	Allocation Percent	100.000%	0.00%	57.79%	0.31%	9.07%	10.68%	22.14%	0.001%
	Allocated Amount	1,814,942	-	1,048,943	5,679	164,617	193,839	401,852	12

GRAYSON RECC
Case No. 2018-00272
Net Investment Rate Base by Function

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Description	\$\$\$\$	<u>Lines</u>	<u>Transformers</u>	<u>Services</u>	<u>Meters Consumer</u>	<u>Consumer & Accounting Services</u>	<u>Outdoor Lighting</u>
362 Substation Equipment	31,054	31,054					
364 Poles, Towers and Fixtures	26,372,044	26,372,044					-
365 Overhead Conductor	21,682,973	21,682,973					
367 UG Conductor	460,150	460,150					
368 Line Transformers	8,327,678		8,327,678				
369 Services	7,613,763			7,613,763			-
370 Meters	3,682,175				3,682,175		
371 Install. On Consumer Prem.	2,023,425						2,023,425
373 Street Ltg & Signal Systems	-						-
Total Distribution Plant	70,193,262	48,546,221	8,327,678	7,613,763	3,682,175	-	2,023,425
		69.16%	11.86%	10.85%	5.25%	0.00%	2.88%
Total General Plant	5,715,308	3,303,154	17,885	518,383	610,405	1,265,444	37
		57.8%	0.3%	9.1%	10.7%	22.1%	0.0%
Total Utility Plant In Service	75,908,570	51,849,375	8,345,562	8,132,146	4,292,580	1,265,444	2,023,462
		68.3%	11.0%	10.7%	5.7%	1.7%	2.7%

GRAYSON RECC
Case No. 2018-00272
Net Investment Rate Base by Function

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Description	\$\$\$\$	<u>Lines</u>	<u>Transformers</u>	<u>Services</u>	<u>Meters Consumer</u>	<u>Consumer & Accounting Services</u>	<u>Outdoor Lighting</u>
Accum. Depreciation	23,474,155	16,034,030	2,580,802	2,514,805	1,327,448	391,329	625,740
Net Plant	52,434,415	35,815,345	5,764,760	5,617,341	2,965,132	874,115	1,397,722
		68.31%	10.99%	10.71%	5.65%	1.67%	2.67%
CWIP	1,002,008	692,997	118,878	108,686	52,563	-	28,884
Net Utility Plant	53,436,423	36,508,342	5,883,637	5,726,027	3,017,695	874,115	1,426,606
Plus							
Cash Working Capital	1,004,141	685,879	110,398	107,574	56,784	16,740	26,767
Materials & Supplies	267,646	182,816	29,426	28,673	15,135	4,462	7,135
Prepayments	328,343	224,275	36,099	35,176	18,568	5,474	8,752
Minus: Consumer Advances	367,135	250,772	40,364	39,331	20,761	6,120	9,787
Net Investment Rate Base	54,669,418	37,350,540	6,019,196	5,858,119	3,087,420	894,670	1,459,473
Percentage		68.32%	11.01%	10.72%	5.65%	1.64%	2.67%

GRAYSON RECC
Case No. 2018-00272
Classification of Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Acct No.	Description	Pro Forma \$\$\$\$	Demand	Power Supply Energy	Load Center	Demand	Lines Consumer
555	Demand Charges	3,498,227	3,498,227				
	Energy Charges	11,512,148	-	11,512,148			
	Metering Point	22,464			22,464		
	Load Center Charges	473,592			473,592		
	DLC	-					
	FAC & ESC	-					
580							
583	Total Purchased Power	15,506,431	3,498,227	11,512,148	496,056	-	-
584							
585	Operations Supv & Eng	-					
586	Overhead Line Exp.	537,358				256,310	208,156
587	Meter Expense	423,481					
588	Meter Operation Survey	60,912					
589	Automated Meter Equip Exp	39,473					
	Misc. Distribution Exp	241,224				57,058	46,338
	Total Operations	1,302,448	-	-	-	313,368	254,494
590							
	Maint Supv & Eng	285,378				135,371	109,938
593	Maint of Station Equip	-					
594	Maint. Overhead Lines	3,063,895				1,461,426	1,186,859
595	Maint of Underground Lines	1,000				477	387
596	Maint Line Transformers	17,149					
597	Maint of St Lg & Signal Sys	36					
598	Maintenance of Meters	-					
599	Maint Misc Distrib Plant	35,570				16,873	13,703
		-					
	Total Distribut Maintenance	3,403,029	-	-	-	1,614,147	1,310,888

GRAYSON RECC
Case No. 2018-00272
Classification of Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Description		Pro Forma	Power Supply				Lines
Acct		<u>\$\$\$\$</u>	<u>Demand</u>	<u>Energy</u>	<u>Load Center</u>	<u>Demand</u>	<u>Consumer</u>
901	0	-					
	Supervision	136,051					
902	Meter Reading Expense	-					
903	Cons Recds & Collections	904,983					
904	Uncollectible Accounts	18,130					
	0	-					
	Total Consumer Accounts	1,059,165				-	
	0	-					
907	Supervision	-					
908	Customer Information Exp	257,843					
909	Misc Customer Service Exp	119					
910	Demonstration & Selling Exp	19,169					
912	Advertising	1,839					
		-	-		-	-	
	Total Customer Service	278,970					
		-	-	-	-	-	-
	Total of Distrib. Expenses	6,043,612	-			1,927,515	1,565,382
920		-					
	Total Admin & General	1,814,942				578,847	470,096
		-					
	Total Depreciation	3,559,924				1,341,855	1,089,753
		-					
		-					
	Total Miscellaneous	41,074	-			15,486	12,576
		-					
	Total Interest on LTD	1,305,501				492,200	399,728
		-					
	Total Short Term Interest	7,941				2,994	2,431
		-					
	TOTAL COSTS TO SERVE	28,279,426	3,498,227	11,512,148	496,056	4,358,897	3,539,966

Description Acct	Pro Forma \$\$\$\$	Demand	Power Supply Energy	Load Center	Lines	
					Demand	Consumer
Purchased Power Costs		3,498,227	11,512,148	496,056		
Distribution O&M Demand Related					1,927,515	
Distribution O&M Consumer Related						1,565,382
Admin & Gen Demand Related					578,847	
Admin & Gen Consumer Related						470,096
Deprec, Taxes & Misc Demand Related					1,360,334	
Deprec, Taxes & Misc Consumer Related						1,104,760
Interest Demand Related					492,200	
Interest Customer Related						399,728
Total Costs by Function		3,498,227	11,512,148	496,056	4,358,897	3,539,966
Margins Demand Related						
Margins Consumer Related						
Total Revenue Requirements						
Credits Demand Related						
Credits Consumer Related						

Revenue Requirements-Rates

Acct No.	Description	Transformers		Services	Meters	Cons & Acct	Outdoor
		<u>Demand</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Lighting</u>
555	Demand Charges						
	Energy Charges						
	Metering Point						
	Load Center Charges						
	DLC						
	FAC & ESC						
580							
583	Total Purchased Power	-	-	-	-	-	-
584							
585	Operations Supv & Eng						-
586	Overhead Line Exp.			72,891	-		
587	Meter Expense				423,481		
588	Meter Operation Survey				60,912		
589	Automated Meter Equip Exp				39,473		
	Misc. Distribution Exp			16,226	121,602		
		-					-
	Total Operations	-	-	89,118	645,468		
590							
	Maint Supv & Eng	1,022	545	38,498			3
593	Maint of Station Equip						
594	Maint. Overhead Lines			415,610			
595	Maint of Underground Lines			136			
596	Maint Line Transformers	11,184	5,965				
597	Maint of St Lg & Signal Sys						36
598	Maintenance of Meters					-	-
599	Maint Misc Distrib Plant	127	68	4798.48017			
	Total Distribut Maintenance	12,334	6,578	459,042	-	-	39

GRAYSON RECC
Case No. 2018-00272
Classification of Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Description		Transformers		Services	Meters	Cons & Acct	Outdoor
Acct		<u>Demand</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Lighting</u>
901	0					-	
	Supervision					136,051	
902	Meter Reading Expense					-	
903	Cons Recds & Collections					904,983	
904	Uncollectible Accounts					18,130	
	0						
	Total Consumer Accounts	-		-	-	1,059,165	-
	0						
907	Supervision					-	
908	Customer Information Exp					257,843	
909	Misc Customer Service Exp					119	
910	Demonstration & Selling Exp					19,169	
912	Advertising					1,839	
		-		-			-
	Total Customer Service					278,970	
		-	-	-	-		-
	Total of Distrib. Expenses	12,334	6,578	548,160	645,468	1,338,135	39
920							
	Total Admin & General	3,704	1,976	164,617	193,839	401,852	12
	Total Depreciation	255,247	136,139	381,377	201,311	59,346	94,895
	Total Miscellaneous	2,949	1,573	4,401	2,320	672	1,097
	Total Interest on LTD	93,740	49,997	139,891	73,727	21,365	34,852
	Total Short Term Interest	570	304	851	448	130	212
	TOTAL COSTS TO SERVE	368,545	196,567	1,239,298	1,117,114	1,821,500	131,107

Acct	Description	Transformers		Services	Meters	Cons & Acct	Outdoor
		<u>Demand</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Consumer</u>	<u>Lighting</u>
	Purchased Power Costs						
	Distribution O&M Demand Related	12,334					
	Distribution O&M Consumer Related		6,578	548,160	645,468	-	39
	Admin & Gen Demand Related	3,704					
	Admin & Gen Consumer Related		1,976	164,617	193,839	1,739,987	12
	Deprec, Taxes & Misc Demand Related	258,767					
	Deprec, Taxes & Misc Consumer Related		138,016	386,630	204,079	60,148	96,204
	Interest Demand Related	93,740					
	Interest Customer Related		49,997	139,891	73,727	21,365	34,852
	Total Costs by Function	368,545	196,567	1,239,298	1,117,114	1,821,500	131,107
	Margins Demand Related						
	Margins Consumer Related						
	Total Revenue Requirements						
	Credits Demand Related						
	Credits Consumer Related						

Revenue Requirements-Rates

GRAYSON RECC
Case No. 2018-00272
Determination of Demand and Customer Related Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

<u>Account 364 - Poles</u>							
<u>Pole</u>	<u>Investment</u>	<u>Number of Units</u>	<u>Unit Cost</u>	<u>Size</u>	Number of Units <u>(SQRT2*3)</u>	<u>(SQRT2)</u>	<u>(SQRT2*4)</u>
25' & 30'	2,658,806	10,376	256.25	27.50	26,101.87	101.86265	2,801.22
35'	633,563	3,831	165.38	35.00	10,236.08	61.895073	2,166.33
40'	9,286,013	16,578	560.14	40.00	72,121.24	128.75558	5,150.22
45'	3,355,596	5,339	628.51	45.00	45,924.00	73.068461	3,288.08
50' & 55'	1,385,466	1,634	847.90	52.50	34,274.40	40.422766	2,122.20
60' thru 75'	151,069	161	938.32	65.00	11,905.89	12.688578	824.76
Total for Sample	17,470,513	37,919					
X Variable - (Size)	26.43						
Zero Intercept	(444.86)						
Use Minimum Size Pole			165.38				
Number of poles			37,919.00				
Consumer Related Investment			6,270,965.23				
Total Investment for sample			17,470,513				
Percent Customer Related			35.89%				
Percent Demand Related			64.11%				

GRAYSON RECC
Case No. 2018-00272
Determination of Demand and Customer Related Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Account 365 - Overhead Conductor

Conductor	Investment	Number of Units	Unit Cost	Amps	Number of Units (SQRT2*3)	(SQRT2)	(SQRT2*4)
8ACWC	35,928	552,127	\$ 0.0651	100	48.35	743.05	74,305.25
1/0 ACSR	4,129,449	7,996,836	\$ 0.5164	230	1,460.27	2,827.87	650,409.58
2 ACSR	2,933,511	13,866,148	\$ 0.2116	180	787.79	3,723.73	670,270.99
336 ACSR	386,380	348,109	\$ 1.1099	519	654.87	590.01	306,213.96
1/0 Strand Copper	37,607	201,461	\$ 0.1867	310	83.79	448.84	139,141.66
#4 ACWC	4,506	23,697	\$ 0.1902	180	29.27	153.94	27,708.89
#2 HD Solid	12,469	131,839	0.09		34.34	363.10	#VALUE!
4/0 CU Stranded	658	340	\$ 1.9356	519	35.69	18.44	9,569.89
397 Hendrix	103,773	39,731	\$ 2.6119		520.62	199.33	#VALUE!
Total for Sample	7,644,281	23,160,288	\$ 0.3301				
X Variable - (Size)	0.00337						
Zero Intercept	-0.32108						
Total Amount of Conductor in Feet		23,160,288					
Use Minimum Size		0.21156					
Minimum Size Investment -Consumer Related		4,899,772	64.10%				
Demand Related		2,744,509	35.90%				
Investment in Conductor		\$ 7,644,281	100.00%				

GRAYSON RECC
Case No. 2018-00272
Determination of Demand and Customer Related Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Account 367 - Underground Conductor

Conductor	Investment	Number of Units	Unit Cost	Amps	Number of Units		
					(SQRT2*3)	(SQRT2)	(SQRT2*4)
#2 Primary AL URD	182,903	37,140	4.92	180			
1/0 15KV URD	37,554	9,650	3.89	310	382.29	98.23	30,452.67
#4 CU Solid	77	590	0.13	179	3.16	24.29	4,347.89
1000 MCM PRIM UG	8,703	795	10.95	320	308.65	28.20	9,022.64
Total for Sample	229,236	48,175	4.76				-
X Variable - (Size)	0.0866						
Zero Intercept	-25.44957						
Total Amount of Conductor in Feet		48,175					
Use Minimum Size		3.89165					
Minimum Size Investment -Consumer Related		187,480	81.78%				
Demand Related		41,756	18.22%				
Investment in Conductor		229,236.37	100.00%				

Breakdown of Lines into Demand Related and Consumer Related Components

	Total Sample Investment	Percent Consumer	Amount Consumer	Percent Demand	Amount Demand	
Underground Conductor	229,236	81.78%	187,480.28	18.22%	41,756	#####
Overhead Conductor	7,644,281	64.10%	4,899,771.94	35.90%	2,744,509	
Poles	17,470,513	35.89%	6,270,965.23	64.11%	11,199,547	
	25,344,030		11,358,217		13,985,812	
Percentage Allocations For Overhead Lines			44.82%		55.18%	
	25,344,030		11,358,217		13,985,812	
Percentage Allocation for All Lines			44.82%		55.18%	

Determination of Demand and Customer Related Expenses

Witness: James Adkins

Account 368-Transformers					Number of Units (SQRT2*3)	(SQRT2)	(SQRT2*4)
Pole	Investment	Number of Units	Unit Cost	Size			
25 KVA PDMT	22,235	18.00	1,235.28	25.00	5,240.84	4.24	106.07
50 KVA PDMT	32,470	20.00	1,623.50	50.00	7,260.51	4.47	223.61
10 KVA CONVENTIONAL	24,651	83.00	297.00	10.00	2,705.76	9.11	91.10
15 KVA CONVENTIONAL	111,792	204.00	548.00	15.00	7,827.03	14.28	214.24
25 KVA CONV	59,279	120.00	493.99	25.00	5,411.44	10.95	273.86
37.5 KVA CONV	20,292	33.00	614.91	37.50	3,532.37	5.74	215.42
50 KVA CONV	89,172	90.00	990.80	50.00	9,399.56	9.49	474.34
5 KA CSP	32,689	216.00	151.34	5.00	2,224.20	14.70	73.48
10 KVA CSP	1,462,040	3,955.00	369.67	10.00	23,248.02	62.89	628.89
15 KVA CSP	2,882,871	5,471.00	526.94	15.00	38,975.52	73.97	1,109.49
25 KVA CSP	2,493,024	3,612.00	690.21	25.00	41,481.32	60.10	1,502.50
37.5 KVA CSP	220,519	257.00	858.05	37.50	13,755.59	16.03	601.17
50 KVA CSP	35,029	34.00	1,030.27	50.00	6,007.48	5.83	291.55
45 KVA 3 PH PDMT	4,765	1.00	4,765.22	45.00	4,765.22	1.00	45.00
1, 3 & 5 CONV	19,513	243.00	80.30	3.00	1,251.73	15.59	46.77
75 KVA PDMT	20,672	10.00	2,067.16				
75 KVA 3PH PDMT	9,546	3.00	3,181.86				
100-1000 KVA PDMT	113,253	18.00	6,291.83				
2500 KVA PDMT	83,416	3.00	27,805.27				
500 KVA CONV	38,638	7.00	5,519.70				
75 KVA CONV	41,948	41.00	1,023.11				
100 KVA CONV	58,881	40.00	1,472.02				
167 KVA CONV	89,630	30.00	2,987.65				
250 KVA CONV	65,277	21.00	3,108.43				
1500 KVA PDMT	24,019	1.00	24,019.27				
Total Sample Investment	8,055,619	14,531	554.37				
X Variable - (Size)	20.40						
Zero Intercept	192.83						

GRAYSON RECC
Case No. 2018-00272
Determination of Demand and Customer Related Expenses

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Number of Transformers	14,531
Zero Intercept	\$ 192.83
Consumer Related Investment	\$ 2,802,048.88
Total Investment	\$ 8,055,619.07
Percentage of Investment Consumer Related	34.78%
Percentage of Investment Demand Related	65.22%

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

<u>Category</u>	<u>Total Amount</u>	<u>Sched 1 Domestic Farm & Home Service</u>	<u>Sched 2 Commercial & Small Power</u>	<u>Sched 3 Off-Peak Marketing Rate</u>	<u>Sched 4 Large Power Service 1 & 3 PH</u>	<u>Sched5 Street Lighting Service</u>
<u>Purchased Power Costs</u>						
Demand - EKPC Sched E-2	3,095,195	2,313,528	140,187	-	291,844	-
Demand - EKPC Sched B	403,032					
Load Center Charges	\$496,056	324,552	19,666	-	40,941	-
Total Purchased Power Demand	3,994,283	2,638,081	159,853	-	332,785	-
<u>Energy - EKPC Sched E-2</u>	\$10,254,710	7,124,333	766,893	-	1,148,509	-
<u>Energy - EKPC Sched B</u>	\$1,257,438		-			
<u>Distribution Costs</u>						
<u>Demand Related</u>						
Lines	4,358,897	2,901,850	288,113	-	517,258	-
Transformers	368,545	290,669	18,547	-	16,738	-
Total Demand Related	4,727,442	3,192,520	306,660	-	533,996	-
<u>Consumer Related</u>						
Lines	3,539,966	2,546,521	253,479	-	15,411	-
Transformers	196,567	131,938	21,844	-	4,365	-
Services	1,239,298	893,892	88,977	-	2,254	-
Meters	1,117,114	775,095	77,152	-	10,651	-
Consumer Svc & Accounting	1,821,500	1,236,390	92,302	-	9,353	-
Total Consumer Related	7,914,446	5,583,836	533,755	-	42,034	-
Outdoor Lighting	131,107					
Total Costs	28,279,425	18,538,769	1,767,160	-	2,057,325	-

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

<u>Category</u>	<u>Sched 6 Outdoor Lighting Serv</u>	<u>Sched 7 All Electric Schools</u>	<u>Sched 10 Residential Time of Day</u>	<u>Sched 16 Sml Com kW & kWh</u>	<u>Sched 17 Water Pumping Service</u>	<u>Sched 18 General Service Rate</u>
Purchased Power Costs						
Demand - EKPC Sched E-2	20,034	76,704	783	686	135	107,342
Demand - EKPC Sched B						
Load Center Charges	2,810	10,760	110	96	19	15,058
Total Purchased Power Demand	22,844	87,464	892	783	154	122,400
Energy - EKPC Sched E-2	185,876	246,250	2,297	11,216	286	275,441
Energy - EKPC Sched B						
Distribution Costs						
Demand Related						
Lines	67,180	132,731	1,201	3,073	293	157,641
Transformers	2,167	4,903	75	264	20	14,343
Total Demand Related	69,348	137,634	1,276	3,337	313	171,984
Consumer Related						
Lines	25,532	2,070	460	1,150	230	495,687
Transformers	674	586	24	99	12	25,682
Services	8,962	727	161	404	81	173,998
Meters	-	1,431	247	795	70	150,874
Consumer Svc & Accounting	185,735	1,256	195	698	98	210,583
Total Consumer Related	220,903	6,070	1,088	3,146	490	1,056,825
Outdoor Lighting	131,107					
Total Costs	630,078	477,419	5,552	18,482	1,243	1,626,651

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

<u>Category</u>	<u>Sched 19 Temporary Service Rate</u>	<u>Sched 20 Inclining Block Rate</u>	<u>Sched 21 Prepay Residential</u>	<u>Sched 22 Prepay General Serv</u>	<u>Net Metering Residential</u>	<u>Net Metering General Service Rate</u>
Purchased Power Costs						
Demand - EKPC Sched E-2	8,455	8,442	119,685	5,626	1,700	45
Demand - EKPC Sched B						
Load Center Charges	1,186	1,184	16,790	789	238	6
Total Purchased Power Demand	9,641	9,626	136,474	6,415	1,938	51
Energy - EKPC Sched E-2	33,318	6,580	446,978	3,218	2,083	6
Energy - EKPC Sched B						
Distribution Costs						
Demand Related						
Lines	11,000	-	149,821	6,268	2,159	114
Transformers	1,225	-	15,273	209	226	8
Total Demand Related	12,225	-	165,094	6,478	2,384	122
Consumer Related						
Lines	15,411	9,661	169,983	2,760	920	230
Transformers	1,328	501	8,807	143	48	12
Services	5,410	3,391	59,668	969	323	81
Meters	4,691	2,940	91,073	1,479	493	123
Consumer Svc & Accounting	6,547	4,104	72,214	1,173	391	98
Total Consumer Related	33,387	20,597	401,745	6,524	2,175	544
Outdoor Lighting						
Total Costs	88,571	36,804	1,150,291	22,635	8,580	723

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Total for EKPC Schedule E=2	Envirowatts	Sched 14a Large Indust EKPC Sched B	Total for All Rate Classes
Purchased Power Costs				-
Demand - EKPC Sched E-2	3,095,195			3,095,195
Demand - EKPC Sched B	-		403,032	403,032
Load Center Charges	434,208		61,848	496,056
Total Purchased Power Demand	3,529,403		464,880	3,994,283
	-			-
Energy - EKPC Sched E-2	10,253,285	\$1,425		10,254,710
Energy - EKPC Sched B	-		\$1,257,438	1,257,438
	-			-
Distribution Costs	-			-
Demand Related	-			-
Lines	4,238,703		120,193	4,358,897
Transformers	364,667		3,878	368,545
Total Demand Related	4,603,370		124,071	4,727,442
	-			-
Consumer Related	-			-
Lines	3,539,506		460	3,539,966
Transformers	196,062		505	196,567
Services	1,239,298		-	1,239,298
Meters	1,117,114			1,117,114
Consumer Svc	-			-
& Accounting	1,821,137		363	1,821,500
Total Consumer Related	7,913,118		1,328	7,914,446
	-			-
Outdoor Lighting	131,107		-	131,107
	-			-
Total Costs	26,430,283	1,425	1,847,717	28,279,425

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Determination of Interest Expense by Rate Class					
	Total Amount	Sched 1 Domestic Farm & Home Service	Sched 2 Commercial & Small Power	Sched 3 Off-Peak Marketing Rate	Sched 4 Large Power Service 1 & 3 PH	Sched5 Street Lighting Service
Lines - Demand Related	492,200	327,673	32,533	-	58,408	-
Lines - Consumer Related	399,728	287,549	28,622	-	1,740	-
	891,928	615,222	61,156	-	60,148	-
-						
Transmission - Demand Related	93,740	73,933	4,717	-	4,257	-
Transmission - Consumer Related	49,997	33,559	5,556	-	1,110	-
	143,738	107,492	10,273	-	5,368	-
Services	139,891	100,902	10,044	-	254	-
Meters	73,727	51,155	5,092	-	703	-
Consumer & Accounting Service	21,365	14,502	1,083	-	110	-
Outdoor Lighting	34,852					
	1,305,501	889,272	87,648	-	66,583	-
Consumer Related Interest	684,709	487,667	50,397	-	3,917	

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Determination of Interest Expense by Rate Class					
	Sched 6 Outdoor Lighting Serv	Sched 7 All Electric Schools	Sched 10 Residential Time of Day	Sched 16 Sml Com kW & kWh	Sched 17 Water Pumping Service	Sched 18 General Service Rate
Lines - Demand Related	7,586	14,988	136	347	33	17,801
Lines - Consumer Related	2,883	234	52	130	26	55,972
	10,469	15,222	188	477	59	73,773
-						
Transmission - Demand Related	551	1,247	19	67	5	3,648
Transmission - Consumer Related	171	149	6	25	3	6,532
	723	1,396	25	92	8	10,181
Services	1,012	82	18	46	9	19,641
Meters	-	94	16	52	5	9,957
Consumer & Accounting Service	2,179	15	2	8	1	2,470
-						
Outdoor Lighting	34,852					
	49,234	16,809	249	675	82	116,022
Consumer Related Interest	6,245	574	95	261	44	94,573

GRAYSON RECC
Case No. 2018-00272
Allocation of Expenses to Rate Classes

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Determination of Interest Expense by Rate Class					
	Sched 19 Temporary Service Rate	Sched 20 Inclining Block Rate	Sched 21 Prepay Residential	Sched 22 Prepay General Serv	Net Metering Residential	Net Metering General Service Rate
Lines - Demand Related	1,242	-	16,918	708	244	13
Lines - Consumer Related	1,740	1,091	19,194	312	104	26
	2,982	1,091	36,112	1,020	348	39
-						
Transmission - Demand Related	312	-	3,885	53	57	2
Transmission - Consumer Related	338	127	2,240	36	12	3
	649	127	6,125	90	69	5
Services	611	383	6,735	109	36	9
Meters	310	194	6,011	98	33	8
Consumer & Accounting Service	77	48	847	14	5	1
Outdoor Lighting						
	4,629	1,843	55,829	1,330	491	62
Consumer Related Interest	3,075	1,843	35,027	569	190	47

<u>Category</u>	<u>Determination of Interest Expense by Rate Class</u>		
	<u>Envirowatts</u>	<u>Sched 14a Large Indust EKPC Sched B</u>	<u>Total for All Rate Classes</u>
Lines - Demand Related		13,572	492,200
Lines - Consumer Related		52	399,728
		13,624	891,928
-			
Transmission - Demand Related		986	93,740
Transmission - Consumer Related		128	49,997
		1,115	143,738
Services		-	139,891
Meters		-	73,727
Consumer & Accounting Service		4	21,365
			-
Outdoor Lighting			34,852
		14,743	1,305,501
Consumer Related Interest	0	185	684,709

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

PEAK DEMANDS AND ENERGY DATA

	Sched 1 Domestic Farm & Home Service	Sched 2 Commercial & Small Power	Sched 3 Off-Peak Marketing Rate	Sched 4 Large Power Service 1 & 3 PH	Sched5 Street Lighting Service	Sched 6 Outdoor Lighting Serv
Energy Sales by Rate Class	142,343,499	15,322,451	-	22,947,105	-	3,713,787
Percent of Total	69.48%	7.48%	0.00%	11.20%	0.00%	1.81%
Class Contributions to EKPC CP	360,644	21,853	-	45,494	-	3,123
Percent of Total	74.75%	4.53%	0.00%	9.43%	0.00%	0.65%
Class Peak Demands	405,989	40,309	-	72,368	-	9,399
Percent of Total	66.57%	6.61%	0.00%	11.87%	0.00%	1.54%
Sum of Class Individual Customers	1,260,541	80,432	-	72,589	-	9,399
Peak Demands	0.00%					
Percent of Total	78.87%	5.03%	0.00%	4.54%	0.00%	0.59%

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

-	Sched 7 All Electric <u>Schools</u>	Sched 10 Residential <u>Time of Day</u>	Sched 16 Sml Com <u>kW & kWh</u>	Sched 17 Water Pumping <u>Service</u>	Sched 18 General <u>Service Rate</u>	Sched 19 Temporary <u>Service Rate</u>
Energy Sales by Rate Class	4,920,047	45,888	224,102	5,710	5,503,290	665,686
Percent of Total	2.40%	0.02%	0.11%	0.00%	2.69%	0.32%
Class Contributions to EKPC CP	11,957	122	107	21	16,733	1,318
Percent of Total	2.48%	0.03%	0.02%	0.00%	3.47%	0.27%
Class Peak Demands	18,570	168	430	41	22,055	1,539
Percent of Total	3.05%	0.03%	0.07%	0.01%	3.62%	0.25%
Sum of Class Individual Customers	21,263	324	1,143	86	62,203	5,313
Peak Demands						
Percent of Total	1.33%	0.02%	0.07%	0.01%	3.89%	0.33%

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

	Sched 20 Inclining Block <u>Rate</u>	Sched 21 Prepay <u>Residential</u>	Sched 22 Prepay <u>General Serv</u>	Net Metering <u>Residential</u>	Net Metering General Service <u>Rate</u>	Total for EKPC <u>Schedule E=2</u>
Energy Sales by Rate Class	131,477	8,930,587	64,302	41,614	113	204,859,658
Percent of Total	0.06%	4.36%	0.03%	0.02%	0.00%	100.00%
Class Contributions to EKPC CP	1,316	18,657	877	265	7	482,494
Percent of Total	0.27%	3.87%	0.18%	0.05%	0.00%	1.000
Class Peak Demands	-	20,961	877	302	16	593,024
Percent of Total	0.00%	3.44%	0.14%	0.05%	0.00%	97%
Sum of Class Individual Customers Peak Demands	-	66,233	907	978	35	1,581,446
Percent of Total	0.00%	4.14%	0.06%	0.06%	0.00%	99%

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

	<u>Envirowatts</u>	<u>Sched 14a Large Indust EKPC Sched B</u>	<u>Total for All Rate Classes</u>
Energy Sales by Rate Class		31,050,000	235,909,658
Percent of Total			
Class Contributions to EKPC CP		-	482,494
Percent of Total		0.00%	100.00%
Class Peak Demands		16,816	609,840
Percent of Total	0%	2.76%	100%
Sum of Class Individual Customers		16,816	1,598,262
Peak Demands			-
Percent of Total		1.05%	100%

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272
Demand and Energy Allocation Factors

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Sched 1 Domestic Farm & Home Service	Sched 2 Commercial & Small Power	Sched 3 Off-Peak Marketing Rate	Sched 4 Large Power Service 1 & 3 PH	Sched 5 Street Lighting Service	Sched 6 Outdoor Lighting Serv
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Lines

Number of Consumers	11,071	1,102	-	67	-	111
Percent of Total	71.94%	7.16%	0.00%	0.44%	0.00%	0.72%

Transformers

Number of Consumers	11,071	1,102	-	67	-	111
Minimum Size Transform	10 KVA	25 KVA		50 KVA	-	
Transformer Cost	\$ 297.00	\$ 493.99		\$ 1,623.50	-	151.34
Weight	3,288,087	544,377	-	108,775	-	16,798
Percent of Total	67.12%	11.11%	0.00%	2.22%	0.00%	0.34%

Services

Number of Consumers	11,071	1,102	-	67	-	111
Type of Service	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex
Service Cost	1.2434	1.2434	1.2434	1.2434	1.2434	1.2434
Average Length	120	120	20	50	120	120
Cost of Service	149.208	149.208	24.868	62.17	149.208	149.208
Weight	1,651,882	164,427	-	4,165	-	16,562
Percent of Total	72.13%	7.18%	0.00%	0.18%	0.00%	0.72%

Meters

Number of Consumers	11,071	1,102	-	67	-	111
Cost of Meter	55.56	55.56	55.56	126.16	0	0
Weight	615,105	61,227	-	8,453	-	-
	69.38%	6.91%	0.00%	0.95%	0.00%	0.00%

Consumer Account & Serv

Number of Consumers	11,071	1,102	-	67	-	4,435
Factor	8	6	5	10	3	3
Weight	88,568	6,612	-	670	-	13,305
Percent of Total	67.88%	5.07%	0.00%	0.51%	0.00%	10.20%

Sched 7 All Electric Schools	Sched 10 Residential Time of Day	Sched 16 Sml Com kW & kWh	Sched 17 Water Pumping Service	Sched 18 General Service Rate	Sched 19 Temporary Service Rate
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Lines

Number of Consumers	9	2	5	1	2,155	67
Percent of Total	0.06%	0.01%	0.03%	0.01%	14.00%	0.44%

Transformers

Number of Consumers	9	2	5	1	2,155	67
Minimum Size Transform	50 KVA	10 KVA	25 KVA	10 KVA	10 KVA	25 KVA
Transformer Cost	\$ 1,623.50	\$ 297.00	\$ 493.99	\$ 297.00	\$ 297.00	\$ 493.99
Weight	14,611.50	594.00	2,469.95	297.00	640,035.00	33,097.33
Percent of Total	0.30%	0.01%	0.05%	0.01%	13.07%	0.68%

Services

Number of Consumers	9	2	5	1	2,155	67
Type of Service	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex
Service Cost	1.2434	1.2434	1.2434	1.2434	1.2434	1.2434
Average Length	120	120	120	120	120	120
Cost of Service	149.208	149.208	149.208	149.208	149.208	149.208
Weight	1,343	298	746	149	321,543	9,997
Percent of Total	0.06%	0.01%	0.03%	0.01%	14.04%	0.44%

Meters

Number of Consumers	9	2	5	1	2,155	67
Cost of Meter	126.16	97.96	126.16	55.56	55.56	55.56
Weight	1,135	196	631	56	119,732	3,723
Percent of Total Weight	0.13%	0.02%	0.07%	0.01%	13.51%	0.42%

Consumer Account & Serv

Number of Consumers	9	2	5	1	2,155	67
Factor	10	7	10	7	7	7
Weight	90	14	50	7	15,085	469
Percent of Total	0.07%	0.01%	0.04%	0.01%	11.56%	0.36%

Sched 20 Inclining Block Rate	Sched 21 Prepay Residential	Sched 22 Prepay General Serv	Net Metering Residential	Net Metering General Service Rate	Total for EKPC Schedule E=2
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Lines

Number of Consumers	42	739	12	4	1	15,388
Percent of Total	0.27%	4.80%	0.08%	0.03%	0.01%	100%

Transformers

Number of Consumers	42	739	12	4	1	15,388
Minimum Size Transform	10 KVA%	10 KVA%	10 KVA%	10 KVA%	10 KVA%	
Transformer Cost	\$ 297.00	\$ 297.00	\$ 297.00	\$ 297.00	\$ 297.00	
Weight	12,474.00	219,483.00	3,564.00	1,188.00	297.00	4,886,148
Percent of Total	0.25%	4.48%	0.07%	0.02%	0.01%	1

Services

Number of Consumers	42	739	12	4	1	15,388
Type of Service	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex	1/0 Triplex	
Service Cost	1.2434	1.2434	1.2434	1.2434	1.2434	
Average Length	120	120	120	120	120	
Cost of Service	149.208	149.208	149.208	149.208	149.208	
Weight	6,267	110,265	1,790	597	149	2,290,181
Percent of Total	0.27%	4.81%	0.08%	0.03%	0.01%	100.00%

Meters

Number of Consumers	42	739	12	4	1	15,388
Cost of Meter	55.56	97.80	97.80	97.80	97.80	
Weight	2,334	72,274	1,174	391	98	886,527
Percent of Total	0.26%	8.15%	0.13%	0.04%	0.01%	100.00%

Consumer Account & Serv

Number of Consumers	42	739	12	4	1	19,712
Factor	7	7	7	7	7	
Weight	294	5,173	84	28	7	130,456
Percent of Total	0.23%	3.96%	0.06%	0.02%	0.01%	99.98%

Schedule 14a	Total for
Large Indust	All Rate
EKPC Sched B	Classes

Lines

Number of Consumers	2	15,390
Percent of Total	0.01%	100.00%

Transformers

Number of Consumers	2	15,390
Minimum Size Transform	1000 KVA	
Transformer Cost	\$ 6,291.83	
Weight	12,583.66	4,898,731
Percent of Total	0.26%	100%

Services

Number of Consumers	2	15,390
Type of Service	No	
Service Cost	0	
Cost of Service	0	
Weight	0	2,290,181
Percent of Total	0	100%

Meters

Number of Consumers	2	15,390
Cost of Meter	0	
Weight	0	886,526.960
Percent of Total	0	1.000

Consumer Account & Serv

Number of Consumers	2	
Factor	13	
Weight	26	130,482
Percent of Total	0.02%	1.000

Grayson RECC
Case No, 2018-00272
Results from the Cost of Service Study

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

	Total Amount	Sched 1 Domestic Farm & Home Service	Sched 2 Commercial & Small Power	Sched 3 Off-Peak Marketing Rate	Sched 4 Large Power Service 1 & 3 PH	Sched 5 Street Lighting Service
Revenue from Rates	26,833,904	17,159,553	1,961,059	-	2,199,471	-
Purchase Power Demand	3,994,283	2,638,081	159,853	-	332,785	-
Purchase Power Energy	11,512,148	7,124,333	766,893	-	1,148,509	-
Gross Margin	11,327,473	7,397,139	1,034,313	-	718,177	-
Distribution Demand Costs	4,727,442	3,192,520	306,660	-	533,996	-
Distribution Consumer Costs	7,914,446	5,583,836	533,755	-	42,034	-
Outdoor Lighting	131,107	-	-	-	-	-
Total Distribution Costs	12,772,994	8,776,355	840,414	-	576,031	-
Margin (Loss)	(1,445,521)	(1,379,216)	193,898	-	142,146	-
Allocation of Other Elect Revenue	969,412	697,359	69,415	-	4,220	-
Allocation of Other Revenue	216,531	155,765	15,505	-	943	-
Margin (Loss)	(259,578)	(526,093)	278,817	-	147,309	-

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Grayson RECC
Case No, 2018-00272
Results from the Cost of Service Study

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

	Sched 6 Outdoor Lighting Serv	Sched 7 All Electric Schools	Sched 10 Residential Time of Day	Sched 16 Sml Com kW & kWh	Sched 17 Water Pumping Service	Sched 18 General Service Rate
Revenue from Rates	565,211	470,417	5,108	18,538	1,133	1,284,013
Purchase Power Demand	22,844	87,464	892	783	154	122,400
Purchase Power Energy	185,876	246,250	2,297	11,216	286	275,441
Gross Margin	356,490	136,703	1,919	6,539	694	886,172
Distribution Demand Costs	69,348	137,634	1,276	3,337	313	171,984
Distribution Consumer Costs	220,903	6,070	1,088	3,146	490	1,056,825
Outdoor Lighting	131,107					
Total Distribution Costs	421,358	143,704	2,363	6,483	803	1,228,809
Margin (Loss)	(64,868)	(7,002)	(444)	56	(109)	(342,638)
Allocation of Other Elect Revenue	6,992	567	126	315	63	135,743
Allocation of Other Revenue	1,562	127	28	70	14	30,320
Margin (Loss)	(56,314)	(6,308)	(290)	441	(32)	(176,575)
Increase Amount						

Grayson RECC
Case No, 2018-00272
Results from the Cost of Service Study

2nd Revised Exhibit R

Page ____ of ____

Witness: James Adkins

	Sched 19 Temporary Service Rate	Sched 20 Inclining Block Rate	Sched 21 Prepay Residential	Sched 22 Prepay General Serv	Net Metering Residential	Net Metering General Service Rate
Revenue from Rates	106,953	17,750	1,153,340	12,159	3,782	113
Purchase Power Demand	9,641	9,626	136,474	6,415	1,938	51
Purchase Power Energy	33,318	6,580	446,978	3,218	2,083	6
Gross Margin	63,994	1,543	569,887	2,525	(239)	56
Distribution Demand Costs	12,225	-	165,094	6,478	2,384	122
Distribution Consumer Costs Outdoor Lighting	33,387	20,597	401,745	6,524	2,175	544
Total Distribution Costs	45,612	20,597	566,838	13,001	4,559	666
Margin (Loss)	18,382	(19,054)	3,049	(10,476)	(4,798)	(610)
Allocation of Other Elect Revenue	4,220	2,646	46,549	756	252	63
Allocation of Other Revenue	943	591	10,397	169	56	14
Margin (Loss)	23,545	(15,817)	59,995	(9,551)	(4,489)	(533)

Grayson RECC
Case No, 2018-00272
Results from the Cost of Service Study

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

	Total for EKPC Schedule E=2	Envirowatts	Sched 14a Large Indust EKPC Sched B	Total for All Rate Classes
Revenue from Rates	24,958,600	1,568	1,873,737	26,833,904
				-
Purchase Power Demand	3,529,403		464,880	3,994,283
Purchase Power Energy	10,253,285	1,425	1,257,438	11,512,148
				-
Gross Margin	11,175,912	143	151,419	11,327,473
				-
Distribution Demand Costs	4,603,370		124,071	4,727,442
Distribution Consumer Costs	7,913,118		1,328	7,914,446
Outdoor Lighting	131,107			131,107
Total Distribution Costs	12,647,595		125,399	12,772,994
				-
Margin (Loss)	(1,471,684)	143	26,020	(1,445,521)
				-
Allocation of Other Elect Revenue	969,286		126	969,412
Allocation of Other Revenue	216,503		28	216,531
Margin (Loss)	(285,895)	143	26,174	(259,578)
	-	-	-	-

GRAYSON RECC
Case No. 2018-00272
TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Total Amount	Sched 1 Domestic Farm & Home Service	Sched 2 Commercial & Small Power	Sched 3 Off-Peak Marketing Rate	Sched 4 Large Power Service 1 & 3 PH	Sched 5 Street Lighting Service
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Actual for Test Year

Margins	(259,578)	(526,093)	278,817	-	147,309	-
Interest Expense	1,305,501	889,272	87,648	-	66,583	-
Total Margin & Int	1,045,923	363,179	366,465	-	213,892	-

Rate Base	54,669,418	\$	37,239,329	\$	3,670,343	\$	-	\$	2,788,240	\$	-
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Proposed Test Year

Total Margin & Int	1,045,923	363,179	366,465	-	213,892	-
Increase Proposed	1,579,660	1,063,719	73,231		16,610	
Total All	2,625,583	1,426,898	439,696	-	230,502	

Ratios

Actual TIER	0.80	0.41	4.18		3.21
Proposed TIER	2.01	1.60	5.02		3.46
Actual Return	1.9%	1.0%	10.0%		7.7%
Proposed Return	4.8%	3.8%	12.0%		8.3%

TIER and Return on Net Investment Rate Base for Each Rate Class

Sched 6 Outdoor Lighting Serv	Sched 7 All Electric Schools	Sched 10 Residential Time of Day	Sched 16 Sml Com kW & kWh	Sched 17 Water Pumping Service	Sched 18 General Service Rate
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Actual for Test Year

Margins	(56,314)	(6,308)	(290)	441	(32)	(176,575)
Interest Expense	49,234	16,809	249	675	82	116,022
Total Margin & Int	(7,080)	10,501	(41)	1,117	50	(60,553)

Rate Base	2,061,729	703,896	10,445	28,282	3,435	4,858,545
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Proposed Test Year

Total Margin & Int	(7,080)	10,501	(41)	1,117	50	(60,553)
Increase Proposed	118,952	24,517	288	647	77	202,668
Total All	111,872	35,018	247	1,764	127	142,115

Ratios

Actual TIER	(0.14)	0.62	(0.16)	1.65	0.61	(0.52)
Proposed TIER	2.27	2.08	0.99	2.61	1.54	1.22
Actual Return	-0.3%	1.5%	-0.4%	3.9%	1.4%	-1.2%
Proposed Return	5.4%	5.0%	2.4%	6.2%	3.7%	2.9%

Sched 19 Temporary Service Rate	Sched 20 Inclining Block Rate	Sched 21 Prepay Residential	Sched 22 Prepay General Serv	Net Metering Residential	Net Metering General Service Rate
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Actual for Test Year

Margins	23,545	(15,817)	59,995	(9,551)	(4,489)	(533)
Interest Expense	4,629	1,843	55,829	1,330	491	62

GRAYSON RECC
Case No. 2018-00272

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

TIER and Return on Net Investment Rate Base for Each Rate Class

Total Margin & Int	28,174	(13,974)	115,825	(8,221)	(3,999)	(471)
Rate Base	193,835	77,185	2,337,926	55,687	20,549	2,612
<u>Proposed Test Year</u>						
Total Margin & Int	28,174	(13,974)	115,825	(8,221)	(3,999)	(471)
Increase Proposed	3,892	4,818	68,316	1,511	388	25
Total All	32,066	(9,156)	184,141	(6,710)	(3,611)	(446)

Ratios

Actual TIER	6.09	(7.58)	2.07	(6.18)	(8.15)	(7.55)
Proposed TIER	6.93	(4.97)	3.30	(5.05)	(7.36)	(7.15)
Actual Return	14.5%	-18.1%	5.0%	-14.8%	-19.5%	-18.0%
Proposed Return	16.5%	-11.9%	7.9%	-12.0%	-17.6%	-17.1%

Total for EKPC Schedule E=2	Envirowatts	Sched 14a Large Indust EKPC Sched B	Total for All Rate Classes
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Actual for Test Year

Margins	(285,895)	143	26,174	(259,578)
Interest Expense	1,305,501		14,743	1,305,501
Total Margin & Int	1,019,606	143	40,917	1,045,923
Rate Base	54,059,591		609,826	54,669,418

Proposed Test Year

GRAYSON RECC
Case No. 2018-00272

TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272

TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272

TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272

TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272

TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272

TIER and Return on Net Investment Rate Base for Each Rate Class

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

GRAYSON RECC
Case No. 2018-00272
Classification of Net Investment Rate Base

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Classification of Net Investment Rate Base

Description	Total	Lines		Transformers		Consumer Related			Outdoor Lighting
	\$\$\$\$	Demand	Consumer	Demand	Consumer	Services	Meters	& Accounting Services	
	-	-		-		-	-	-	-
Substation Equipment	31,054	17,137	13,917	-		-	-	-	-
Poles, Towers and Fixtures	26,372,044	14,553,110	11,818,934	-		-	-	-	-
Overhead Conductor	21,682,973	11,965,500	9,717,473	-		-	-	-	-
UG Conductor	460,150	253,928	206,221	-		-	-	-	-
Line Transformers	8,327,678	-		5,430,996	2,896,681	-	-	-	-
Services	7,613,763	-		-		7,613,763	-	-	-
Meters	3,682,175	-		-		-	3,682,175	-	-
Install. On Consumer Prem.	2,023,425	-		-		-	-	-	2,023,425
Street Ltg & Signal Systems	-	-		-		-	-	-	-
Total Distribution Plant	70,193,262	26,789,676	21,756,546	5,430,996	2,896,681	7,613,763	3,682,175	-	2,023,425
Total General Plant	5,715,308	1,822,808	1,480,346	11,664	6,221	518,383	610,405	1,265,444	37
Total Utility Plant In Service	75,908,570	28,612,483	23,236,892	5,442,660	2,902,902	8,132,146	4,292,580	1,265,444	2,023,462
Accum. Depreciation	23,474,155	8,848,196	7,185,834	1,683,102	897,701	2,514,805	1,327,448	391,329	625,740
Net Plant	52,434,415	19,764,288	16,051,058	3,759,558	2,005,201	5,617,341	2,965,132	874,115	1,397,722
CWIP	1,002,008	382,422	310,574	77,527	41,350	108,686	52,563	-	28,884
Net Utility Plant	53,436,423	20,146,710	16,361,632	3,837,086	2,046,551	5,726,027	3,017,695	874,115	1,426,606
Cash Working Capital	1,004,141	378,494	307,384	71,997	38,400	107,574	56,784	16,740	26,767
Materials & Supplies	267,646	100,885	81,931	19,190	10,235	28,673	15,135	4,462	7,135
Prepayments	328,343	123,763	100,511	23,542	12,557	35,176	18,568	5,474	8,752
Minus: Consumer Advances	367,135	138,385	112,386	26,324	14,040	39,331	20,761	6,120	9,787
Net Investment Rate Base	54,669,418	20,611,467	16,739,073	3,925,492	2,093,704	5,858,119	3,087,420	894,670	1,459,473

GRAYSON RECC
Case No. 2018-00272
Allocation of Net Investment Rate Base

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Sched 1 Domestic Farm & Home Service	Sched 2 Commercial & Small Power	Sched 3 Off-Peak Marketing Rate	Sched 4 Large Power Service 1 &3 PH	Sched 5 Street Lighting Service	Sched 6 Outdoor Lighting Serv
<u>Demand Related</u>						
Lines	13,721,682	1,362,370	-	2,445,905	-	317,669
Transformers	3,096,015	197,549	-	178,286	-	23,085
Total Demand	\$ 16,817,697	\$ 1,559,919	\$ -	\$ 2,624,191	\$ -	340,754
<u>Consumer Related</u>						
Lines	12,041,473	1,198,600	-	72,873	-	120,730
Transformers	1,405,319	232,665	-	46,490	-	7,180
Services	4,225,395	420,593	-	10,655	-	42,365
Meters	2,142,165	213,230	-	29,437	-	-
Accounting & Service	607,280	45,336	-	4,594	-	91,228
Lighting						\$ 1,459,473
Total Consumer	\$ 20,421,632	\$ 2,110,424	\$ -	\$ 164,049	\$ -	\$ 1,720,975
Total All	\$ 37,239,329	\$ 3,670,343	\$ -	\$ 2,788,240	\$ -	2,061,729

GRAYSON RECC
Case No. 2018-00272
Allocation of Net Investment Rate Base

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Sched 7 All Electric Schools	Sched 10 Residential Time of Day	Sched 16 Sml Com kW & kWh	Sched 17 Water Pumping Service	Sched 18 General Service Rate	Sched 19 Temporary Service Rate
<u>Demand Related</u>						
Lines	627,632	5,678	14,533	1,386	745,418	52,015
Transformers	52,224	796	2,807	211	152,777	13,049
Total Demand	679,856	6,474	17,341	1,597	898,195	65,065
<u>Consumer Related</u>						
Lines	9,789	2,175	5,438	1,088	2,343,905	72,873
Transformers	6,245	254	1,056	127	273,549	14,146
Services	3,435	763	1,908	382	822,484	25,571
Meters	3,954	682	2,197	193	416,978	12,964
Accounting & Service Lighting	617	96	343	48	103,433	3,216
Total Consumer	24,040	3,971	10,942	1,838	3,960,350	128,770
Total All	703,896	10,445	28,282	3,435	4,858,545	193,835

GRAYSON RECC
Case No. 2018-00272
Allocation of Net Investment Rate Base

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Sched 20 Inclining Block Rate	Sched 21 Prepay Residential	Sched 22 Prepay General Serv	Net Metering Residential	Net Metering General Service Rate	Total for EKPC Schedule E=2
<u>Demand Related</u>						
Lines	-	708,443	29,641	10,207	541	20,043,121
Transformers	-	162,675	2,228	2,402	86	3,884,190
Total Demand	-	871,118	31,869	12,609	627	23,927,311
<u>Consumer Related</u>						
Lines	45,682	803,780	13,052	4,351	1,088	16,736,897
Transformers	5,331	93,806	1,523	508	127	2,088,326
Services	16,030	282,049	4,580	1,527	382	5,858,119
Meters	8,127	251,702	4,087	1,362	341	3,087,420
Accounting & Service	2,016	35,469	576	192	48	894,492
Lighting						1,459,473
Total Consumer	77,185	1,466,807	23,818	7,939	1,985	30,124,727
						-
Total All	77,185	2,337,926	55,687	20,549	2,612	54,052,038

GRAYSON RECC
Case No. 2018-00272
Allocation of Net Investment Rate Base

2nd Revised Exhibit R
Page ____ of ____
Witness: James Adkins

Category	Envirowatts	Sched 14a Large Indust EKPC Sched B	Total for All Rate Classes
<u>Demand Related</u>			
Lines		568,346	20,611,467
Transformers		41,302	3,925,492
Total Demand		609,648	24,536,959
<u>Consumer Related</u>			
Lines		2,175	16,739,073
Transformers		5,378	2,093,704
Services		-	5,858,119
Meters		-	3,087,420
Accounting & Service		178	894,670
Lighting			1,459,473
Total Consumer		7,732	30,132,459
Total All		609,826	54,669,418

Grayson RECC

Present and Proposed Rates

Rate Schedule	Current <u>Rates</u>	Propose <u>Rate</u>	Percent <u>Change</u>
<u>Schedule 1 - Domestic - Farm & Home Service</u>			
Customer Charge	\$ 15.00	\$ 22.50	50.0%
Energy Charge Per KWH	\$ 0.10658	\$ 0.10703	0.42%
<u>Schedule 2 - Commercial and Small Power</u>			
Customer Charge	\$ 27.50	\$ 30.00	9.1%
Energy Charge Per KWH	\$ 0.10444	\$ 0.10703	2.5%
Schedule 3 - Off-Peak Marketing Rate			
Customer Charge	\$ 15.00	\$ -	-100.0%
Energy Charge Per KWH - On-Peak	\$ 0.10658	\$ -	-100.0%
Energy Charge Per KWH - Off-Peak	\$ 0.05973	\$ -	-100.0%
Schedule 4 - Large Power Service- Single and Three-Phase			
Customer Charge	\$ 63.02	\$ 67.50	7.1%
Demand Charge per KW	\$ 8.54	\$ 8.54	0.0%
Primary Meter Credit per KW	\$ (0.15)	\$ (0.15)	0.0%
Energy Charge Per KWH	\$ 0.05968	\$ 0.06025	1.0%
Schedule 5 - Street Lighting Service			
7,000 Lumens	\$ 10.49	\$ -	-100.0%
Schedule 6 - Outdoor Lighting Service			
Mercury Vapor Lighting			
7,000 Lumens HPS	\$ 10.15	\$ 12.50	23.2%
10,000 Lumens HPS	\$ 12.83	\$ 15.00	16.9%
Flood Lighting			
3,600 LED Yard Light	\$ 10.22	\$ 12.50	22.3%
19,176 LED Flood Light	\$ 23.00	\$ 26.00	13.0%
Street Lighting -- 7000 Lumens	\$ 10.49	\$ 12.75	21.5%

Grayson RECC

Present and Proposed Rates

Rate Schedule	Current <u>Rates</u>	Propose <u>Rate</u>	Percent <u>Change</u>
Schedule 7 - All Electric Schools			
Customer Charge	\$ 31.04	\$ 37.50	20.8%
Demand Charge per KW	\$ 6.48	\$ 6.60	1.9%
Energy Charge Per KWH	\$ 0.07110	\$ 0.07550	6.2%
Schedule 10 - Residential Time of Day			
Customer Charge	\$ 19.00	\$ 22.50	18.4%
Energy Charge Per KWH - On-Peak	\$ 0.19748	\$ 0.20000	1.3%
Energy Charge Per KWH - Off-Peak	\$ 0.05973	\$ 0.06500	8.8%
Schedule 14(a) - Large Industrial Service			
Customer Charge	\$ 566.12	\$ 566.12	0.0%
Demand Charge per KW of Contract	\$ 7.23	\$ 7.23	0.0%
Demand Charge per KW of Excess	\$ 10.50	\$ 10.50	0.0%
Energy Charge Per KWH	\$ 0.04650	\$ 0.04650	0.0%
Schedule 16 - Small Commercial			
Demand & Energy Rate			
Customer Charge	\$ 27.50	\$ 30.00	9.1%
Demand Charge per KW	\$ 6.10	\$ 6.60	8.2%
Energy Charge Per KWH	\$ 0.06281	\$ 0.06400	1.9%
Schedule 17 - Water Pumping Service			
Customer Charge	\$ 41.39	\$ 45.00	8.7%
Energy Charge Per KWH - On-Peak	\$ 0.13241	\$ 0.14000	5.7%
Energy Charge Per KWH - Off-Peak	\$ 0.06748	\$ 0.07000	3.7%
Schedule 18 - General Service Rate			
Customer Charge	\$ 22.50	\$ 27.50	22.2%
Energy Charge Per KWH - On-Peak	\$ 0.12795	\$ 0.14111	10.3%

Grayson RECC

Present and Proposed Rates

Rate Schedule	Current <u>Rates</u>	Propose <u>Rate</u>	Percent <u>Change</u>
Schedule 19 - Temporary Service Rate			
Customer Charge	\$ 51.73	\$ 55.00	6.3%
Energy Charge Per KWH	\$ 0.10175	\$ 0.10375	2.0%
Schedule 20 - Inclining Block Rate			
Customer Charge	\$ 15.00	\$ 22.50	50.0%
Energy Charge Per KWH - First 300	\$ 0.07180	\$ 0.08000	11.4%
Energy Charge Per KWH - Next 200	\$ 0.08754	\$ 0.10000	14.2%
Energy Charge Per KWH - All Over 500	\$ 0.13482	\$ 0.15000	11.3%
Schedule 21 - Prepay Metering Program (Residential)			
Customer Charge	\$ 15.00	\$ 22.50	50.0%
Energy Charge Per KWH	\$ 0.10658	\$ 0.10703	0.4%
Monthly Programming Fee	\$ 10.00	\$ 10.00	0.0%
Schedule 21 - Prepay Metering Program (General Service)			
Customer Charge	\$ 22.50	\$ 27.50	22.2%
Energy Charge Per KWH	\$ 0.12795	\$ 0.14111	10.3%
Monthly Programming Fee	\$ 10.00	\$ 10.00	0.0%
Schedule NM - Residential			
Customer Charge	\$ 15.00	\$ 22.50	50.0%
Energy Charge Per KWH	\$ 0.10658	\$ 0.10703	0.42%
Received KWH	\$ 0.10658	\$ 0.10703	0.42%
Schedule NM - General Service Rate			
Customer Charge	\$ 22.50	\$ 27.50	22.2%
Energy Charge Per KWH	\$ 0.12795	\$ 0.14111	10.3%
Received KWH	\$ 0.12795	\$ 0.14111	10.3%