

Determination of Charges for 35' Wood Pole

Carrying Cost Percentage:

Maintenance & Operation Expense		5.22%
O & M Expenses for 2013	\$10,353,635	
Average plant value for 2013	\$198,208,008	
Depreciation rate at 6/30/2014		4.21%
Interest Expense - Average rate at 6/30/2014		3.76%
Taxes		0.13%
Margins - using 2.0 TIER		<u>3.76%</u>
Yearly Carrying Costs Percentage		<u><u>17.08%</u></u>

Plant Costs:

Material	\$218.18 Overhead @ 50%	\$109.09	\$327.27
Labor	\$230.77 Overhead @ 25%	\$57.69	<u>\$288.46</u>
Total Plant Costs			<u><u>\$615.73</u></u>

Determination of Monthly Rate:

Total Plant Costs	\$615.73
Yearly Carrying Costs Percentage	<u>17.08%</u>
Yearly Carrying Costs	\$105.17
Yearly Cost	<u>\$105.17</u>
Monthly Rate	<u><u>\$8.76</u></u>

Determination of Charges for 40' Wood Pole

Carrying Cost Percentage:

Maintenance & Operation Expense			5.22%
	O & M Expenses for 2013	\$10,353,635	
	Average plant value for 2013	\$198,208,008	
Depreciation rate at 6/30/2014			4.21%
Interest Expense - Average rate at 6/30/2014			3.76%
Taxes			0.13%
Margins - using 2.0 TIER			<u>3.76%</u>
Yearly Carrying Costs Percentage			<u><u>17.08%</u></u>

Plant Costs:

Material	\$259.36 Overhead @ 50%	\$129.68	\$389.04
Labor	\$253.61 Overhead @ 25%	\$63.40	<u>\$317.01</u>
Total Plant Costs			<u><u>\$706.05</u></u>

Determination of Monthly Rate:

Total Plant Costs		\$706.05
Yearly Carrying Costs Percentage		<u>17.08%</u>
Yearly Carrying Costs		\$120.59
Yearly Cost		<u><u>\$120.59</u></u>
Monthly Rate		<u><u>\$10.05</u></u>

Determination of Charges for 45' Wood Pole

Carrying Cost Percentage:

Maintenance & Operation Expense			5.22%
	O & M Expenses for 2013	\$10,353,635	
	Average plant value for 2013	\$198,208,008	
Depreciation rate at 6/30/2014			4.21%
Interest Expense - Average rate at 6/30/2014			3.76%
Taxes			0.13%
Margins - using 2.0 TIER			<u>3.76%</u>
Yearly Carrying Costs Percentage			<u><u>17.08%</u></u>

Plant Costs:

Material	\$329.24	Overhead @ 50%	\$164.62	\$493.86
Labor	\$285.82	Overhead @ 25%	\$71.46	<u>\$357.28</u>
Total Plant Costs				<u><u>\$851.14</u></u>

Determination of Monthly Rate:

Total Plant Costs		\$851.14
Yearly Carrying Costs Percentage		<u>17.08%</u>
Yearly Carrying Costs		\$145.37
Yearly Cost		<u><u>\$145.37</u></u>
Monthly Rate		<u><u>\$12.11</u></u>

Determination of Charges for 50' Wood Pole

Carrying Cost Percentage:

Maintenance & Operation Expense			5.22%
	O & M Expenses for 2013	\$10,353,635	
	Average plant value for 2013	\$198,208,008	
Depreciation rate at 6/30/2014			4.21%
Interest Expense - Average rate at 6/30/2014			3.76%
Taxes			0.13%
Margins - using 2.0 TIER			<u>3.76%</u>
Yearly Carrying Costs Percentage			<u><u>17.08%</u></u>

Plant Costs:

Material	\$522.82 Overhead @ 50%	\$261.41	\$784.23
Labor	\$322.72 Overhead @ 25%	\$80.68	<u>\$403.40</u>
Total Plant Costs			<u><u>\$1,187.63</u></u>

Determination of Monthly Rate:

Total Plant Costs		\$1,187.63
Yearly Carrying Costs Percentage		<u>17.08%</u>
Yearly Carrying Costs		\$202.85
Yearly Cost		<u>\$202.85</u>
Monthly Rate		<u><u>\$16.90</u></u>