DEVELOPMENT OF FUNCTIONALIZED PRODUCTION ENERGY COST/UNIT ENERGY COST - 2013 RATE CASE

2013-00199 (ALCAN CASE) **Functional** Total **Production** Line Description Name Vector System Energy **Operation and Maintenance Expenses Steam Power Generation Operation Expenses** 500 OPERATION SUPERVISION & ENGINEERING **PROFIX** 1 OM500 \$ 3,007,988 2 501 FUEL OM501 \$ 91,471,119 91,471,119 Energy 3 **502 STEAM EXPENSES** OM502 **PROFIX** \$ 21,174,678 4 505 ELECTRIC EXPENSES OM505 **PROFIX** \$ 5,963,270 5 506 MISC. STEAM POWER EXPENSES OM506 **PROFIX** \$ 4,078,186 6 507 RENTS OM507 **PROFIX** \$ \$ **509 ALLOWANCES** OM509 7 Energy 17.674 17.674 8 **Total Steam Power Operation Expenses** \$ 125,712,914 91,488,793 **Steam Power Generation Maintenance Expenses** 9 510 MAINTENANCE SUPERVISION & ENGINEERING OM510 Energy \$ 2,763,175 2,763,175 **511 MAINTENANCE OF STRUCTURES** \$ 10 OM511 **PROFIX** 2,193,202 \$ 11 512 MAINTENANCE OF BOILER PLANT OM512 Energy 17,108,406 17,108,406 12 513 MAINTENANCE OF ELECTRIC PLANT OM513 Energy \$ 3,584,767 3,584,767 13 514 MAINTENANCE OF MISC STEAM PLANT OM514 **PROFIX** \$ 1,437,608 14 Total Steam Power Generation Maintenance Expense 27,087,159 23,456,348 15 **Total Steam Power Generation Expense** \$ 152,800,073 114,945,141 **Other Power Generation Operation Expense** 546 OPERATION SUPERVISION & ENGINEERING **PROFIX** 16 OM546 17 547 FUEL OM547 Energy 18 548 GENERATION EXPENSE OM548 **PROFIX** Ś 36.837 19 549 MISC OTHER POWER GENERATION OM549 **PROFIX** 550 RENTS **PROFIX** 20 OM550 Ś \$ 21 **Total Other Power Generation Expenses** 36.837 **Other Power Generation Maintenance Expense** 551 MAINTENANCE SUPERVISION & ENGINEERING OM551 22 Energy 552 MAINTENANCE OF STRUCTURES **PROFIX** 23 OM552 24 553 MAINTENANCE OF GENERATING & ELEC PLANT OM553 Energy 25 554 MAINTENANCE OF MISC OTHER POWER GEN PLT OM554 **PROFIX** 23 **Total Other Power Generation Maintenance Expense** \$ \$ 24 **Total Other Power Generation Expense** \$ 36,837 \$ 114,945,141 25 **Total Station Expense** \$ 152,836,910 **Other Power Supply Expenses** 26 555 PURCHASED POWER Energy OM555 **OMPP** \$ 9,476,864 9,476,864 \$ 27 555 PURCHASED POWER Demand OMD555 **OMPPD** 28 555 PURCHASED POWER BREC Share of HMP&L Station Two OMH555 ОМРРН \$ 70,610,388 51,247,861 29 555 PURCHASED POWER OPTIONS OM0555 OMPP \$ 30 555 BROKERAGE FEES OMB555 **OMPP** \$ 31 OMPP \$ 555 MISO TRANSMISSION EXPENSES OMM555 32 556 SYSTEM CONTROL AND LOAD DISPATCH OM556 **PROFIX** \$ 33 557 OTHER EXPENSES OM557 **PROFIX** \$ 5.163.160 558 DUPLICATE CHARGES \$ 34 OM558 Energy

TPP

85,250,413

60,724,725

35

Total Other Power Supply Expenses

DEVELOPMENT OF FUNCTIONALIZED PRODUCTION ENERGY COST/UNIT ENERGY COST - 2013 RATE CASE

2013-00199 (ALCAN CASE)

Customer Service Expense						2013-00199 (ALCAN CASE)			
908 CUSTOMER ASSISTANCE EXPENSES	Line	Description	Name					Production Energy	
998 CUSTOMER ASSISTANCE EXPENSES		Customer Service Expense							
37 909 INFORMATIONAL AND INSTRUCTIONA OM909 TUP \$ 31,897 38 913 ADVERTISING EXPENSES OM913 TUP \$ 143,537 38 3913 ADVERTISING EXPENSES OM913 TUP \$ 143,537 39 314,448,735 5 39 314,448,735 5 39 314,448,735 5 39 314,448,735 5 39 314,448,735 5 39 314,448,105 31,669,88 3175,69,89 3175,69,89 3175,69 31	36	•	OM908	TUP	Ś	1.293.291		_	
38 913 ADVERTISING EXPENSES								_	
Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service \$ 175,669.8						•		-	
Administrative and General Expense 40 920 ADMIN. & GEN. SALARIES- OM920 LBSUB9 \$ 13,444,105 4,626,8 41 921 OFFICE SUPPLIES AND EXPENSES OM921 LBSUB9 \$ 8,876,103 3,054,7 42 923 OUTSIDE SERVICES EMPLOYED OM923 LBSUB9 \$ 4,081,955 1,404,8 43 926 EMPLOYEE BENEFITS OM926 LBSUB9 \$ 398,481 137,1 44 930 MISCELANREOUS GENERAL EXPENSES OM930 LBSUB9 \$ 1,657,246 570,3 45 931 RECELANREOUS GENERAL EXPENSES OM930 LBSUB9 \$ 1,657,246 570,3 46 935 MAINTENANCE OF GENERAL PLANT OM935 PGP \$ 1,933 C-7 47 Total Administrative and General Expense OMAG \$ 28,677,728 \$ 9,793,9 48 Total Operation and Maintenance Expenses TOM \$ \$ 185,463,7 49 Operation and Maintenance Expenses TOM \$ \$ 185,463,7 49 Operation and Maintenance Expenses TOM \$ \$ 185,463,7 40 Operation and Maintenance Expenses TOM \$ \$ 1,853,264,77,728 \$ 9,793,9 50 Cash Working Capital - Operation and Maintenance Expenses \$ 10,562,2 51 Total System ROR after Proposed Rate Increase - 2013-00199 \$ 44,084,881,181,181,181,181,181,181,181,181,1	38	Total Customer Service Expense	OMCS		\$	1,468,725	\$	-	
40 920 ADMIN. & GEN. SALARIES-	39	Sub-Total Prod, Trans, Dist, Cust Acct and Cust Service					\$	175,669,866	
1		Administrative and General Expense							
1,404,8 3 20 20 20 20 20 20 20	40	920 ADMIN. & GEN. SALARIES-	OM920	LBSUB9	\$	13,444,105		4,626,857	
137,1	41	921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB9	\$	8,876,103		3,054,756	
4930 MISCELLANEOUS GENERAL EXPENSES OM930 LBSUB9 \$ 1,657,246 570,3 45 931 RETSTAND LEASES OM931 PGP \$ 1,933 46 935 MAINTENANCE OF GENERAL PLANT OM935 PGP \$ 2177,906 47 Total Administrative and General Expense OMAG \$ 28,677,728 \$ 9,793,9 48 Total Operation and Maintenance Expenses TOM \$ 185,463,7 49 Operation and Maintenance Expenses Less Purchased Power OMLPP \$ 84,498,1 50 Cash Working Capital - Operation and Maintenance Expenses OMLPP \$ 84,498,1 51 Total System ROR after Proposed Rate Increase - 2013-00199 \$ 4.0 52 Revenue Requirement for Cash Working Capital \$ 425,3 53 Total Revenue Requirements Classified as Energy \$ 188,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) \$ 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (S/mWh) - PSC 2-30 \$ 34.9 56 Unadjusted Unit Cost Calculation (S/mWh) - PSC 2-33 \$ 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue From Total Special Sales (Non-member) \$ (57,983,8 4d) back Special Sales - Capacity \$ (57,983,8 4d) back Special Sales - Capacity \$ 127,905,2 6d 56 Net Revenue Requirement applicable to Member Sales (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) \$ 127,905,2 6d 56 Adjusted Unit Energy Cost (S/mWh) (Line 59/Line 54) \$ 38.8 67 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 68 FAC Revenues 69 ES O&M Expenses Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) \$ 127,905,2 6d 60 NFPPA Revenues 60 Keyenses Rate Revenue Requirement - Energy \$ 10,905,07,00 50,07,0	42	923 OUTSIDE SERVICES EMPLOYED	OM923	LBSUB9	\$	4,081,955		1,404,826	
49 930 MISCELLANEOUS GENERAL EXPENSES OM930 LBSUB9 \$ 1,657,246 570,3 45 931 RENTS AND LEASES OM931 PGP \$ 1,933 46 935 MAINTENANCE OF GENERAL PLANT OM935 PGP \$ 217,906 47 Total Administrative and General Expense OMAG \$ 28,677,728 \$ 9,793,9 48 Total Operation and Maintenance Expenses TOM \$ 185,463,7 49 Operation and Maintenance Expenses Less Purchased Power OMLPP \$ 84,498,1 50 Cash Working Capital - Operation and Maintenance Expenses OMLPP \$ 84,498,1 51 Total System ROR after Proposed Rate Increase - 2013-00199 \$ 4.0 52 Revenue Requirement for Cash Working Capital \$ 425,3 53 Total Revenue Requirements Classified as Energy \$ 1885,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) \$ 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (S/mWh) - PSC 2-30 \$ 34.9 56 Unadjusted Unit Cost Calculation (S/mWh) - PSC 2-33 \$ 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue from Total Special Sales (Non-member) \$ (57,983,8 40) 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) \$ 127,905,2 61 Adjusted Unit Energy Cost (S/mWh) (Line 59/Line 54) \$ 38.8 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 62 FAC Revenues 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fity Ash Disposal in Acct 501, Allowances in Acct 509) \$ 127,905,2 64 NFPPA Revenues 65 Net Member Base Rate Revenue Requirement - Energy \$ 10,507,000 \$ 10,507,	43	926 EMPLOYEE BENEFITS	OM926	LBSUB9	\$	398,481		137,139	
45 931 RENTS AND LEASES OM931 PGP \$ 1,933 46 935 MAINTENANCE OF GENERAL PLANT OM935 PGP \$ 217,906 - 47 Total Administrative and General Expense OMAG \$ 28,677,728 \$ 9,793,9 48 Total Operation and Maintenance Expenses TOM \$ 185,463,7 49 Operation and Maintenance Expenses Less Purchased Power OMLPP \$ 84,498,1 50 Cash Working Capital - Operation and Maintenance Expenses 10,562,2 51 Total System ROR after Proposed Rate Increase - 2013-00199 4.0 52 Revenue Requirement for Cash Working Capital 425,3 53 Total Revenue Requirements Classified as Energy \$ 185,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (S/mWh) - PSC 2-30 34.9 56 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue from Total Special Sales (Non-member) (57,983,8 4d back Special Sales - Capacity) 58 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 127,905,2 61 Adjusted Unit Energy Cost (S/mWh) (Line 59/Line 54) 38.8 62 FAC Revenues 6 150 SM Expenses Included in Energy Revenue Requirements (Bottom/Fiy Ash Disposal in Acct 501, Allowances in Acct 509) 1,183,3 63 K9 HW Member Base Rate Revenue Requirement - Energy \$ 10,5507,0 64 MFPPA Revenues 5 100,5507,0 65 HW Member Base Rate Revenue Requirement - Energy \$ 10,5507,0 65 ME Member Base Rate Revenue Requirement - Energy \$ 10,5507,0	44	930 MISCELLANEOUS GENERAL EXPENSES	OM930	LBSUB9		1,657,246		570,350	
47 Total Administrative and General Expense OMAG \$ 28,677,728 \$ 9,793,9 48 Total Operation and Maintenance Expenses TOM \$ 185,463,7 49 Operation and Maintenance Expenses Less Purchased Power OMLPP \$ 84,498,1 50 Cash Working Capital - Operation and Maintenance Expenses 1 10,562,2 51 Total System ROR after Proposed Rate Increase - 2013-00199 52 Revenue Requirement for Cash Working Capital 53 Total Revenue Requirements Classified as Energy \$ 185,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (S/mWh) - PSC 2-30 56 Unadjusted Unit Cost Calculation (S/mWh) - PSC 2-33 57 Credit Revenue from Total Special Sales (Non-member) 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 61 Adjusted Unit Energy Cost (S/mWh) (Line 59/Line 54) 62 ES O&M Expense Included in Energy Revenue Requirements (Bostom/Fly Ash Disposal In Acct 501, Allowances in Acct 509) 63 NEPPA Revenues 64 NFPPA Revenues 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 66 Net Revenues 67 Net Member Base Rate Revenue Requirement - Energy 68 Net Revenues 69 Net Revenues 70 Net Revenues 71 Net Member Base Rate Revenue Requirement - Energy 71 Net Member Base Rate Revenue Requirement - Energy 72 Net Member Base Rate Revenue Requirement - Energy 73 Net Member Base Rate Revenue Requirement - Energy	45	931 RENTS AND LEASES	OM931	PGP				· -	
TOM \$ 185,463,7 49 Operation and Maintenance Expenses TOM \$ 185,463,7 49 Operation and Maintenance Expenses Less Purchased Power OMLPP \$ 84,498,1 50 Cash Working Capital - Operation and Maintenance Expenses 10,562,2 51 Total System ROR after Proposed Rate Increase - 2013-00199 4.0 52 Revenue Requirement for Cash Working Capital 425,3 53 Total Revenue Requirements Classified as Energy \$ 185,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (5/mWh) - PSC 2-30 34.9 56 Unadjusted Unit Cost Calculation (5/mWh) - PSC 2-33 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue from Total Special Sales (Non-member) (57,983,8 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 127,905,2 61 Adjusted Unit Energy Cost (5/mWh) (Line 59/Line 54) 38.8 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 62 FAC Revenues (19,581,6 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 1,183,3 65 Net Member Base Rate Revenue Requirement - Energy 5 1,183,3 65 Net Member Base Rate Revenue Requirement - Energy 5 1,195,507,0								-	
49 Operation and Maintenance Expenses Less Purchased Power OMLPP \$ 84,498,1 50 Cash Working Capital - Operation and Maintenance Expenses 10,562,2 51 Total System ROR after Proposed Rate Increase - 2013-00199 4.0 52 Revenue Requirement for Cash Working Capital 425,3 53 Total Revenue Requirements Classified as Energy \$ 185,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (\$/mWh) - PSC 2-30 34.9 56 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue from Total Special Sales (Non-member) (57,983,8 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 127,905,2 61 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 38.8 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 62 FAC Revenues (19,581,6 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 1,183,3 65 Nett Member Base Rate Revenue Requirement - Energy 5 109,507,0	47	Total Administrative and General Expense	OMAG		\$	28,677,728	\$	9,793,928	
50 Cash Working Capital - Operation and Maintenance Expenses 10,562,2 51 Total System ROR after Proposed Rate Increase - 2013-00199 4.0 52 Revenue Requirement for Cash Working Capital 425,3 53 Total Revenue Requirements Classified as Energy 5 185,889,1 54 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) 55 Average Steam Production Cost (\$/mwh) - PSC 2-30 60 Unadjusted Unit Cost Calculation (\$/mwh) - PSC 2-33 56 Unadjusted Unit Cost Calculation (\$/mwh) - PSC 2-33 57 Credit Revenue from Total Special Sales (Non-member) 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 61 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 62 FAC Revenues 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 64 NFPPA Revenues 65 Net Member Base Rate Revenue Requirement - Energy 65 Net Member Base Rate Revenue Requirement - Energy 65 See Member Base Rate Revenue Requirement - Energy 7 Septiment - Energy 7 Septiment - Energy 8 Septiment - Energy 9 Septim	48	Total Operation and Maintenance Expenses	TOM				\$	185,463,795	
Total System ROR after Proposed Rate Increase - 2013-00199 Revenue Requirement for Cash Working Capital Total Revenue Requirements Classified as Energy Total Revenue Requirements Classified as Energy Total Revenue Requirements Classified as Energy Total Regular Sales TO MEMBER COOPERATIVES (kWh) Jag1,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 Average Steam Production Cost (\$/mWh) - PSC 2-30 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 CORRECTIONS TO REFLECT OFF-SYSTEM SALES Credit Revenue from Total Special Sales (Non-member) Add back Special Sales - Capacity Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues (19,581,6 E S O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	49	Operation and Maintenance Expenses Less Purchased Power	OMLPP				\$	84,498,137	
Revenue Requirement for Cash Working Capital 425,3 Total Revenue Requirements Classified as Energy \$ 185,889,1 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 Average Steam Production Cost (\$/mWh) - PSC 2-30 34.9 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES Credit Revenue from Total Special Sales (Non-member) (57,983,8 Add back Special Sales - Capacity Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 127,905,2 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 38.8 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues (19,581,6 SE O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 1,183,3 Net Member Base Rate Revenue Requirement - Energy \$ 1,183,3 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	50	Cash Working Capital - Operation and Maintenance Expenses						10,562,267	
Total Revenue Requirements Classified as Energy \$ 185,889,1 TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) 3,291,731,0 UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 Average Steam Production Cost (\$/mWh) - PSC 2-30 34.9 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES Credit Revenue from Total Special Sales (Non-member) Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues S 0.8M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0 \$ 109,507,0	51	Total System ROR after Proposed Rate Increase - 2013-00199						4.03%	
TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh) UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 Average Steam Production Cost (\$/mWh) - PSC 2-30 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 CORRECTIONS TO REFLECT OFF-SYSTEM SALES Credit Revenue from Total Special Sales (Non-member) Add back Special Sales - Capacity Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues SO &M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) NFPPA Revenues NFPPA Revenues 1,183,3 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	52	Revenue Requirement for Cash Working Capital						425,315	
UNIT COSTS AS CALCULATED AND PRESENTED IN 2013-00199 55 Average Steam Production Cost (\$/mWh) - PSC 2-30 34.9 56 Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue from Total Special Sales (Non-member) (57,983,8 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 127,905,2 61 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 38.8 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 62 FAC Revenues (19,581,6 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) - 64 NFPPA Revenues 1,183,3 65 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	53	Total Revenue Requirements Classified as Energy					\$	185,889,110	
Adjusted Unit Energy Cost (\$/mWh) - PSC 2-30 Adjusted Unit Energy Cost (\$/mWh) - PSC 2-30 Adjusted Unit Energy Cost (\$/mWh) - PSC 2-33 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) Net Member Base Rate Revenue Requirement - Energy 134.9 34.9 56.4 CORRECTIONS TO REFLECT OFF-SYSTEM SALES (57,983,8 57.7 (57,983,8 58.8 59.8 Energy Related Off-System Sales (Non-member) (57,983,8	54	TOTAL REGULAR SALES TO MEMBER COOPERATIVES (kWh)					3	3,291,731,000	
CORRECTIONS TO REFLECT OFF-SYSTEM SALES Credit Revenue from Total Special Sales (Non-member) (57,983,8 Add back Special Sales - Capacity Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 127,905,2 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 38.8 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues (19,581,6 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 1,183,3 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0									
CORRECTIONS TO REFLECT OFF-SYSTEM SALES 57 Credit Revenue from Total Special Sales (Non-member) 58 Add back Special Sales - Capacity 59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 61 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 62 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 64 NFPPA Revenues 65 Net Member Base Rate Revenue Requirement - Energy 5 109,507,0		-						34.919	
Credit Revenue from Total Special Sales (Non-member) Add back Special Sales - Capacity Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues (19,581,6 SES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) NFPPA Revenues Nt Member Base Rate Revenue Requirement - Energy \$ 109,507,0	56	Unadjusted Unit Cost Calculation (\$/mWh) - PSC 2-33						56.472	
Add back Special Sales - Capacity Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues								(57.000.001)	
59 Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58) 60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 61 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) 62 ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 63 FAC Revenues 64 So &M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 65 Net Member Base Rate Revenue Requirement - Energy 5 109,507,0								(57,983,831)	
60 Net Revenue Requirement applicable to Member Sales (Line 53 + Line 59) 61 Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS 62 FAC Revenues 63 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) 64 NFPPA Revenues 65 Net Member Base Rate Revenue Requirement - Energy 66 \$ 109,507,0									
Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues (19,581,6 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) NFPPA Revenues Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	59	Energy Related Off-System Sales Revenue Credit (Line 57 + Line 58)							
Adjusted Unit Energy Cost (\$/mWh) (Line 59/Line 54) ADJUSTMENTS TO CREDIT RIDER REVENUES COLLECTED ON AN ENERGY BASIS FAC Revenues (19,581,6 ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) NFPPA Revenues Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	60	Net Revenue Requirement applicable to Member Sales (Line 53 + Li	ne 59)					127,905,279	
FAC Revenues (19,581,6 S ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) - NFPPA Revenues 1,183,3 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	61							38.857	
ES O&M Expense Included in Energy Revenue Requirements (Bottom/Fly Ash Disposal in Acct 501, Allowances in Acct 509) NFPPA Revenues Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0			ERGY BASIS						
64 NFPPA Revenues 1,183,3 65 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	62							(19,581,659)	
65 Net Member Base Rate Revenue Requirement - Energy \$ 109,507,0	63	ES O&M Expense Included in Energy Revenue Requirements (Bottom/	Fly Ash Disposal in A	cct 501, Allowances in Acct	509)			-	
	64	NFPPA Revenues						1,183,384	
	65						\$		
Adjusted Base Rate Unit Energy Cost (\$/mWh) 33.2	66	Adjusted Base Rate Unit Energy Cost (\$/mWh)						33.267	