

Docket No. E-111/GR-14-482

**Exhibit \_\_ (DEA-1)  
Statement of Operations -  
Present Rates**

**Statement of Operations**  
**Present Rates**  
**Test Year - 2013 Historical Adjusted**

(a) Line No.	(b) Description	(c) 2013 Actual	(d) Adjustments <sup>1</sup>	(e) Pro Forma Test Year
1	<b>Operating Revenue</b>	(\$)	(\$)	(\$)
2	Rate Schedules	193,604,527	5,267,594	198,872,121 <sup>2</sup>
3	Other	291,627	400,499	692,126
4	<b>Total Operating Revenue</b>	193,896,154	5,668,093	199,564,247
5	<b>Operating Expenses</b>			
6	Cost of Purchased Power	144,652,939	5,329,122	149,982,061 <sup>3</sup>
7	Transmission - O & M	-		-
8	Distribution - Operation	6,795,123	589,479	7,384,602
9	Distribution - Maintenance	5,884,708	429,522	6,314,230
10	Consumer Accounts	4,214,264	101,354	4,315,618
11	Consumer Service & Information	3,288,198	(94,831)	3,193,367
12	Sales	-		-
13	Administrative & General	9,361,904	130,236	9,492,140
14	Depreciation & Amortization	8,419,183	78,749	8,497,932
15	Taxes - Property	3,521,344	179,106	3,700,450
16	Taxes - Other	-		-
17	Other Interest Expense	283,445		283,445
18	Other Deductions	(168,628)	(33,913)	(202,541)
19	<b>Total Operating Expenses (Before Long Term Interest)</b>	186,252,480	6,708,824	192,961,304
20	<b>Net Operating Income (Before Long Term Interest)</b>	7,643,674	(1,040,731)	6,602,943

<sup>1</sup> The operating expense adjustments are summarized on pages 2 through 10.

<sup>2</sup> See pages 12 through 19 for Pro Forma Test Year Revenue.

<sup>3</sup> See page 20 for Pro Forma Test Year Purchased Power expense.

**Summary of Test Year Adjustments to Operating Expenses**

(a) <b>Line No.</b>	(b) <b>Description</b>	(c) <b>2013 Actual</b>	(d) <b>Adjustments</b>	(e) <b>Pro Forma Test Year</b>	<b>Change from 2013 Actual</b>
<b><u>Operating Expenses</u></b>					
1	Distribution - Operation (DO)	\$ 6,795,123	\$ 589,479	\$ 7,384,602	8.7%
2	Distribution - Maintenance (DM)	5,884,708	429,522	6,314,230	7.3%
3	Consumer Accounts (CA)	4,214,264	101,354	4,315,618	2.4%
4	Consumer Service & Information (CS)	3,288,198	(94,831)	3,193,367	-2.9%
5	Sales	-	-	-	
6	Administrative & General (AG)	9,361,904	130,236	9,492,140	1.4%
7	Depreciation & Amortization	8,419,183	78,749	8,497,932	0.9%
8	Taxes - Property	3,521,344	179,106	3,700,450	5.1%
9	Taxes - Other	-	-	-	
10	Other Interest Expense	283,445	-	283,445	0.0%
11	Other Deductions	(168,628)	(33,913)	(202,541)	20.1%
12	<b>Total Operating Expenses Excluding Purchased Power (Before Long Term Interest)</b>	\$ 41,599,541	\$ 1,379,702	\$ 42,979,243	3.3%

Check Total

Summary of Test Year Adjustments to Operating Expenses

Reference

Payroll

General Payroll Increase	\$ 410,529	Page 3 of 20
Capital to Expense Changes	228,590	Page 4 of 20
Staffing Changes	465,435	Page 5 of 20
Special Adjustments (Storm Overtime)	(20,907)	Page 7 of 20
Total Payroll Adjustments	1,083,647	

Payroll Benefits

Benefits on General Payroll Increase	198,449	Page 7 of 20
Benefits on Capital to Expense Changes	110,500	Page 7 of 20
Benefits on Staffing Changes	224,992	Page 7 of 20
Benefits on Special Adjustments (Storm Overtime)	(1,599)	Page 7 of 20
Base Benefit Decrease	(282,685)	Page 6 of 20
Total Payroll Benefits	249,657	

Depreciation

Other Adjustments	78,749	Page 8 of 20
Property Taxes	13,639	Page 10 of 20
Recovery of Tracker Balance over 5 years	179,106	Page 8 of 20
Reduction in CIP Spending 2013 Actual to 2014 Budget	-	Page 9 of 20
Regulatory Filing Fees	(111,606)	Page 9 of 20
Rate Filing Fees recovery over 5 years	32,343	Page 9 of 20
Net Deduction for Disallowed Expenses	60,000	Page 10 of 20
Total Test Year Adjustments	(205,833)	Page 10 of 20
	\$ 1,379,702	
	-	

<b>Dakota Electric Association</b>				
<b>TEST YEAR ADJUSTMENTS ADJUSTMENTS TO PAYROLL</b>				
<b>GENERAL WAGE INCREASE</b>				
	<b>Effective Date</b>	<b>Avg. % Increase</b>	<b>Wages Booked Prior To Increase</b>	<b>Wages Booked After Increase</b>
			(\$)	(\$)
<b>Union (Hourly Wages &amp; OT)</b>			<u>Expensed</u>	<u>Expensed</u>
Historical Test Year	3/1/13	2.75%	1,248,823	5,256,201
			Jan thru Feb	Mar thru Dec
Future Test Year	3/1/14	3.00%	1,283,166	5,413,887
<b>Non-Union (Salaries, PT, etc.)</b>				
Historical Test Year	7/1/13	2.75%	3,656,736	3,931,367
			Jan thru Jun	Jul - Dec
Future Test Year	7/1/14	3.00%	3,757,296	4,049,307
<b>Net Adjustment to Expensed Wages</b>				<b>410,529</b>
<b>Total Union &amp; Non-Union</b>			<u>Salaries &amp; Wages Only</u>	<u>Total Comp inc OT, PT, etc.</u>
Historical			13,308,852	14,093,127
Future Test Year			13,697,667	14,503,656
Net Increase			2.9%	2.9%

Is the increase shown for the Future Test Year committed or still to be negotiated?

Union: Committed  
Non-Union: Not Committed

**CAPITAL TO EXPENSE CHANGE FOR NORMALIZED CONSTRUCTION YEAR**

	%	Total	Expensed
	<u>Expensed</u>	<u>Payroll</u>	<u>Payroll</u>
Historical 2013 Test Year	86.8%	\$ 16,244,288	\$ 14,093,131
Average % Expensed 2009 thru 2012	88.1%		14,315,279
Additional Expensed for Normalized Year			\$ 222,148
Test Year Net Increase			2.9%
Net Additional Expensed for Normalized Year			\$ 228,590
Allocated to Operations & Maintenance Categories			

Payroll Percentage Expensed History

		%	Total	Expensed
		<u>Expensed</u>	<u>Payroll</u>	<u>Payroll</u>
1	2009	88.1%	15,597,356	13,743,302
2	2010	87.8%	16,033,253	14,069,983
3	2011	89.0%	15,812,268	14,068,038
4	2012	87.6%	16,008,924	14,030,172
	Average over 4 years	88.1%		

<b>Dakota Electric Association</b>			
<b>TEST YEAR ADJUSTMENTS ADJUSTMENTS TO PAYROLL</b>			
<b>STAFFING CHANGES</b>			
		<b>Actual Wages Booked Historical Test Year</b>	<b>Adjusted Wages <sup>1</sup></b>
		(\$)	(\$)
<b>Staffing Changes during Test Year</b>			
	<u>Category</u>		
Mapping Technician/GIS System Administrator	DO	32,646	75,000
Technician Electrician-Crew Chief	DM	66,877	82,712
Technician Electrician	DM	40,281	60,294
CIS Billing Administrator	DO	32,411	49,200
Lead Member Services Rep (MSR)	CA	21,812	53,000
Community Affairs Asst	AG	33,954	48,090
Powerline Specialist-Crew Chief	DM	43,104	81,730
Technical Systems Manager	DO	64,731	115,000
Sr. System Engineer	DO	77,390	100,500
Engineering Secretary I	AG	18,008	48,090
Powerline Specialist Journey MSR	DM CA	41,781 36,087	60,701 48,090
Powerline Specialist-Journey	DM	34,239	57,035
Meter Reader	DO	41,126	46,758
Technician Electrician	DM	27,253	60,294
System Engineer	DO	31,569	54,000
Total		643,269	1,040,494
<b>Starting Date</b>		<b>Current Status <sup>2</sup></b>	<b>Est. Annual Wages (\$)</b>
<b>New Employees Scheduled for Future Test Year</b>			
	<u>Category</u>		
Powerline Design Tech	6/1/2014	DO	In Budget
			68,210
Total		0	68,210
<b>Net Adjustment to Payroll for Staffing Changes</b>			<b>\$ 465,435</b>

<sup>1</sup> Wages which would have been booked had the individual been employed for the entire Historical Year.

<sup>2</sup> Indicate whether the person already has been hired or simply in the budget, etc.

<b>Dakota Electric Association</b>				
<b>TEST YEAR ADJUSTMENTS</b>				
<b>ADJUSTMENTS TO PAYROLL RELATED EXPENSE</b>				
	<b>G/L Account Number</b>	<b>Rate</b>		<b>Total Cost Historical Test Year</b>
		<b>Historical Test Year</b>	<b>Future Test Year</b>	
		(% of Payroll)	(% of Payroll)	(\$ Expensed)
Pension	81540	20.49%	19.56% A	\$ 2,727,474
Savings (401k)	81530-31	6.20%	5.51% B	825,356
Savings (401k) Adjustment	81530-31	0.31%	0.00% C	40,970
FICA Tax	81410	7.65%	7.65%	1,018,450
Life Insurance	81520	0.76%	0.76%	101,739
Workers' Compensation	82520	1.63%	1.68%	216,761
Medical Insurance	81510-15	12.90%	12.90%	1,716,703
State & Federal Unemployment	81420-30	0.52%	0.28%	68,731
Other-Retirement Health Benefits	81550	0.00%	0.00%	-
		<u>50.5%</u>	<u>48.34%</u>	<u>\$ 6,716,184</u>
				Pro Forma Test Year Expensed Payroll Benefits \$ 6,433,499
			<b>Adjustment</b>	<b>\$ (282,685)</b>
				Historical Test Year Expensed Salaries & Hourly Wages 13,308,851

Notes:

A - Per NRECA, effective January 2014, the salaried and hourly rate is 26.35% and is unchanged from 2013. The decrease as a percent of total payroll is due to employee turnover as new hires are not eligible for the Retirement & Pension Plan.

B- Beginning March 1, 2006, new hires are not eligible for the Retirement & Pension Plan, but are enrolled in a new 401k plan where DEA will contribute 5% of base pay and will match up to an additional 5% of base pay. Beginning January 1, 2014, the maximum company contribution was reduced from 5% to 4% for employees included in the Retirement & Pension Plan.

C-2013 includes a non-recurring \$40,970 expense to bring DEA into compliance with rules regarding temporary and seasonal employees working more than 1,000 hours.

Dakota Electric Association

TEST YEAR ADJUSTMENTS SUMMARY  
ADJUSTMENTS TO PAYROLL AND BENEFITS

SUMMARY OF COMPENSATION CHARGED TO EXPENSE ACCOUNTS						
Category	Historical Test Year Expensed Compensation	General Payroll Increase	Capital to Expense Changes	Staffing Changes	Special Adjustments (Storm Overtime)	Adjusted Test Year Expensed Compensation
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
I Operations	3,032,898	88,347	121,252	228,795	-	3,471,292
I Maintenance	2,684,837	78,209	107,338	149,231	(19,947)	2,999,668
C Consumer Accounting	1,611,161	46,933	-	43,191	(18)	1,701,267
C Consumer Services	920,766	26,822	-	-	-	947,588
/ Administration & General	5,818,599	169,494	-	44,218	(942)	6,031,369
Other (Diversified projects)	24,866	724	-	-	-	25,590
Construction	-	-	-	-	-	-
Total	14,093,127	410,529	228,590	465,435	(20,907)	15,176,774

SUMMARY OF PAYROLL BENEFITS CHARGED TO EXPENSE ACCOUNTS							
Category	Historical Test Year Expensed Benefits	Benefits on General Payroll Increase	Benefits on Capital to Expense Changes	Benefits on Staffing Changes	Benefits on Special Adjustments (Storm Overtime)	Base Benefits Adjustment	Adjusted Test Year Expensed Benefits
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
		48.34%	48.34%	48.34%	7.65%	-2.12%	
Operations	1,445,350	42,707	58,613	110,600	-	(60,835)	1,596,435
Maintenance	1,279,479	37,806	51,887	72,138	(1,526)	(53,853)	1,385,931
Consumer Accounting	767,811	22,687	-	20,879	(1)	(32,317)	779,059
Consumer Services	438,798	12,966	-	-	-	(18,469)	433,295
Administration & General	2,772,896	81,933	-	21,375	(72)	(116,712)	2,759,420
Other (Diversified projects)	11,850	350	-	-	-	(499)	11,701
Construction	-	-	-	-	-	-	-
Total	6,716,184	198,449	110,500	224,992	(1,599)	(282,685)	6,965,841



<b>Dakota Electric Association</b>	
<b>TEST YEAR ADJUSTMENTS</b>	
<b>ADJUSTMENTS - OTHER</b>	
<b><u>Adjustment to Depreciation</u></b>	
<b>Depreciation on Existing Plant</b>	
1. Depreciation expense for the month of December 2013:	\$ 708,161
2. Multiply by 12 months.	12
3. Normalized Depreciation Expense on Existing Plant	\$ 8,497,932
<b>Depreciation for the Pro Forma Test Year</b>	<b>\$ 8,497,932</b>
<b>Less Historical 2013 Depreciation</b>	<b>(8,419,183)</b>
<b>Adjustment for Test Year</b>	<b>\$ 78,749</b>
<b><u>Adjustment to Property Tax Expense</u></b>	
1. Property Tax booked in the Historical Test Year:	\$ 3,520,894
2. Property Tax to be booked in the next 12 months:	3,700,000
Property Tax Adjustment	<u>\$ 179,106</u>

**Note:**

Current annual depreciation rates are outlined in the 5-year depreciation study in Docket No. E111/D-12-588.

<b>Dakota Electric Association</b>		
<b>TEST YEAR ADJUSTMENTS</b>		
<b>ADJUSTMENTS - OTHER</b>		
(continued)		
<b><u>Recovery of Tracker Balance</u></b>	<b><u>FERC Acct</u></b>	
Not necessary per discussion with PUC staff 3/31/11		\$ -
	908	-
		<hr/>
<b><u>Projected Reduction in Total CIP Spending 2013 Actual to 2014 Budget</u></b>		
2014 Budget CIP Spending		\$ 2,251,473
2013 Actual Spending		<u>2,363,079</u>
Adjustment for CIP Spending	908	\$ (111,606)
<b><u>Adjustment to Regulatory Filing Fees</u></b>		
1. Indirect Assessments for the Fourth Quarter FY2014		\$ 108,250
2. Multiply by 4 quarters		<u>4</u>
3. Annualized Indirect Assessments		\$ 433,000
4. Direct Assessments 2013		<u>39,600</u>
Total Assessments		\$ 472,600
<b>Assessments for the Pro Forma Test Year</b>		\$ 472,600
Less Historical 2013 Filing Fees		<u>\$ (440,257)</u>
<b>Adjustment for Test Year</b>		\$ 32,343

<b>Dakota Electric Association</b>				
<b>TEST YEAR ADJUSTMENTS</b>				
<b>ADJUSTMENTS - OTHER</b>				
(continued)				
	<u>FERC Acct</u>		<u>Project Code*</u>	
<b><u>Adjustment for Rate Filing Expense</u></b>				
Estimated Rate Filing Expense (excluding internal labor)			RATECASE14	\$ 300,000
Amortize over 5 years				5
Adjustment (to A&G Expense)	928			\$ 60,000
<b><u>Adjustment for nonrecurring reimbursements</u></b>				
Adjustment for nonrecurring reimbursements				\$ -
<b><u>Other Adjustments</u></b>				
Materials expense for May 2, 2013 storm	593		STORM52	\$ (9,387)
Open Board Position (January - March, 2013)	930		BOD-Directors	5,400
Eaton Fuse Changeout	590		EATON FUSE	17,626
Other Adjustments				\$ 13,639
<b><u>Adjustment for Disallowed Expenses</u></b>				
Exclude Touchstone Energy Branding Project	930		BRANDING	(114,367)
Exclude Image newspaper ads and bill insert	909		Portion of MKT	(4,544)
Customer Relations Disallowed Expenses:				
Exclude Customer Zoo Event	930		CUSEVENT	(52,434)
Subtract 50% of Donation Project \$ Disallowed:				
Community Donations	426.1	50%	DONCOMM	(6,855)
Human Services Donations	426.1	50%	DONHUMSV	(6,938)
Special Donations	426.1	50%	DONSPEC	(9,025)
Youth Donations	426.1	50%	DONYOUTH	(9,587)
Other Donations	426.1	50%	Various	(2,083)
				\$ (205,833)

\* Reference to project code detail located in Workpaper #3

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**

**I. Consumer and Sales Data for 2013 (As Recorded)**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Avg. No. Cons.	Energy Sales <sup>1</sup> (kWh)	Billing Demand <sup>1</sup> (kW)	Revenue <sup>1</sup> (\$)
1	Residential & Farm Service (31)	94,890	868,441,013	N.A.	110,807,384
2	Residential & Farm Demand Control (32)	16	412,493	1,080	44,575
3	Electric Vehicle (33)	5	10,359	N.A.	795
4	Irrigation Service (36) Firm	9	327,522	3,235	81,934
5	Irrigation Service (36) Interruptible	352	13,424,323	80,284	1,158,806
6	Small General Service (41)	4,420	49,952,917	N.A.	6,259,690
7	Security Lighting Service (44)	1,224	746,392	N.A.	158,395
8	Street Lighting Service (44-2)	2,467	2,579,881	N.A.	487,698
9	Street Lighting System (44-1)	473	487,440	N.A.	66,467
10	Custom Residential Street Lighting (44-3)	11,885	6,518,830	N.A.	1,257,590
11	Low Wattage Unmetered Service (45)	54	-	N.A.	5,184
12	General Service (46)	2,357	438,800,951	1,369,588	45,682,530
13	Municipal Civil Defense Sirens (47)	65	-	N.A.	3,900
14	Geothermal Heat Pump (49)	3	242,211	N.A.	18,892
15	Controlled Energy Storage (51)	1,280	9,153,812	N.A.	390,925
16	Controlled Interruptible Service (52)	6,403	47,151,997	-	2,494,082
17	Residential & Farm Time of Day (53)	18	215,931	N.A.	26,037
18	General Service Time of Day (54)	8	4,698,960	22,160	425,902
19	Standby Service (60)	1	28,224	770	66,331
20	Full Interruptible Service (70)	211	395,002,219	895,010	23,871,570
21	Partial Interruptible Service (71)	27	24,105,344	105,829	1,777,696
22	Cycled Air Conditioning Service (80)	39,172	4,910,478	N.A.	(1,519,048)
23	Wellspring				37,192
24	<b>Total <sup>2</sup></b>	102,314	1,862,300,819	2,477,956.0	193,604,527

<sup>1</sup> See Workpaper 12.

<sup>2</sup> The total number of consumers excludes Security, Street & Residential Lighting, Low Wattage Unmetered Service, Municipal Civil Defense Sirens, Controlled Off-Peak Energy Storage, Interruptible Heating, and Controlled Air Conditioning Service.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**II. Consumer and Sales Data for Pro Forma Test Year**

(a)	(b)	(c)	(d)	(e)	(f)
<b>Line No.</b>	<b>Description</b>	<b>2014 Budget Avg No. Cons. <sup>1</sup></b>	<b>Energy Sales <sup>2</sup> (kWh)</b>	<b>Billing Demand <sup>2</sup> (kW)</b>	<b>Revenue <sup>3</sup> (\$)</b>
1	Residential & Farm Service (31)	95,586	879,773,544	N.A.	113,330,908
2	Residential & Farm Demand Control (32)	18	442,584	1,158.8	48,617
3	Electric Vehicle (33)	5	13,080	N.A.	1,037
4	Irrigation Service (36) Firm	9	273,780	2,704.2	69,220
5	Irrigation Service (36) Interruptible	340	10,342,800	61,855.0	904,565
6	Small General Service (41)	4,630	53,504,280	N.A.	6,767,752
7	Security Lighting Service (44)	1,214	714,480	N.A.	158,673
8	Street Lighting Service (44-2)	2,480	2,599,800	N.A.	494,127
9	Street Lighting System (44-1)	474	484,680	N.A.	66,583
10	Custom Residential Street Lighting (44-3)	11,944	6,566,880	N.A.	1,272,737
11	Low Wattage Unmetered Service (45)	54	-	N.A.	5,184
12	General Service (46)	2,316	446,839,776	1,394,678.8	47,284,619
13	Municipal Civil Defense Sirens (47)	65	-	N.A.	3,900
14	Geothermal Heat Pump (49)	5	387,300	N.A.	32,921
15	Controlled Energy Storage (51)	1,346	9,529,680	N.A.	404,057
16	Controlled Interruptible Service (52)	6,648	46,828,512	-	2,481,912
17	Residential & Farm Time of Day (53)	19	246,468	N.A.	31,553
18	General Service Time of Day (54)	8	4,934,016	23,268.5	455,726
19	Standby Service (60)	1	-	-	56,550
20	Full Interruptible Service (70)	211	408,431,856	925,439.3	24,579,461
21	Partial Interruptible Service (71)	28	26,293,344	115,434.9	1,921,760
22	Cycled Air Conditioning Service (80)	39,480	5,666,000	N.A.	(1,539,168)
23	Wellspring				39,427
24	<b>Total <sup>4</sup></b>	103,171	1,898,206,860	2,524,539.5	198,872,121
25	Actual Revenue Recorded 2013				193,604,527
26	Adjustment				5,267,594

<sup>1</sup> Pro Forma Test Year consumers are based on DEA's average number of 2014 budgeted consumers.

<sup>2</sup> Energy Sales are based on average monthly sales using 5 years of history multiplied by average budgeted 2014 number of customers. See Workpaper 13.

<sup>3</sup> See page 13 through 19.

<sup>4</sup> The total number of consumers excludes Security, Street & Residential Lighting, Low Wattage Unmetered Service, Municipal Civil Defense Sirens, Controlled Off-Peak Energy Storage, Interruptible Heating, and Controlled Air Conditioning Service.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**III. Estimate of Revenue Under Present Rates**

<b>Rate Class</b>	<b>Billing Determinants</b>	<b>Units</b>	<b>Rate</b>	<b>Revenue</b>
<b><u>Residential &amp; Farm Service (31)</u></b>				(\$)
Fixed Charge	95,586	cons.	\$8.00	9,176,256
Energy Charge	879,773,544	kWh		
Summer	241,222,599	kWh	\$0.11544	27,846,737
Other	638,550,945	kWh	\$0.10144	64,774,608
			Subtotal	101,797,601
RTA Charge <sup>1</sup>	879,773,544	kWh	\$0.01320	11,613,011
Controlled Water Heater Credit	1,107	units	(\$6.00)	(79,704)
			Total	<u>113,330,908</u>
<b><u>Residential &amp; Farm Demand Control (32)</u></b>				
Fixed Charge	18	cons.	\$11.00	2,376
Demand Charge	1,158.8	kW		
Summer	261.9	kW	\$12.90	3,379
Other	896.9	kW	\$9.30	8,341
Energy Charge	442,584	kWh	\$0.06480	28,679
			Subtotal	42,775
RTA Charge <sup>1</sup>	442,584	kWh	\$0.01320	5,842
			Total	<u>48,617</u>
<b><u>Irrigation Service (36)</u></b>				
Firm Service				
Fixed Charge	9	cons.	\$24.00	2,592
Demand Charge	2,704.2	kW		
Summer	1,240.5	kW	\$23.80	29,524
Winter	0.6	kW	\$18.90	11
Other	1,463.1	kW	\$14.00	20,483
Energy Charge	273,780	kWh	\$0.04767	13,051
			Subtotal	65,661
RTA Charge <sup>1</sup>	273,780	kWh	\$0.01300	3,559
			Total	<u>69,220</u>
Interruptible Service				
Fixed Charge	340	cons.	\$24.00	97,920
Demand Charge	61,855	kW	\$4.05	250,513
Energy Charge	10,342,800	kWh	\$0.04767	493,041
			Subtotal	841,474
RTA Charge <sup>1</sup>	10,342,800	kWh	\$0.00610	63,091
			Total	<u>904,565</u>

<sup>1</sup> 2013 applied RTA.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**III. Estimate of Revenue Under Present Rates**

Rate Class	Billing Determinants	Units	Rate	Revenue (\$)
<b><u>Small General Service (41)</u></b>				
Fixed Charge	4,630	cons.	\$10.00	555,600
Energy Charge	53,504,280	kWh		
Summer	12,998,758	kWh	\$0.11363	1,477,049
Other	40,505,522	kWh	\$0.09963	4,035,565
			Subtotal	6,068,214
RTA Charge <sup>1</sup>	53,504,280	kWh	\$0.01310	700,906
Controlled Water Heater Credit	19	units	(\$6.00)	(1,368)
			Total	<u>6,767,752</u>
<b><u>Security Lighting Service (44)</u></b>				
175 W MV	302	lights	\$11.96	43,343
100 W HPS	872	lights	\$9.45	98,885
150 W HPS	12	lights	\$11.04	1,590
250 W HPS	28	lights	\$14.23	4,781
	1,214	lights	Subtotal	148,599
RTA Charge <sup>1</sup>	714,480	kWh	\$0.01410	10,074
			Total	<u>158,673</u>
<b><u>Street Lighting Service (44-2)</u></b>				
175 W MV	13	lights	\$14.11	2,201
250 W MV	6	lights	\$16.59	1,194
400 W MV	4	lights	\$20.78	997
100 W HPS	55	lights	\$11.60	7,656
150 W HPS	699	lights	\$13.19	110,638
250 W HPS	1,702	lights	\$16.38	334,545
400 W HPS	1	lights	\$19.92	239
	2,480	lights	Subtotal	457,470
RTA Charge <sup>1</sup>	2,599,800	kWh	\$0.01410	36,657
			Total	<u>494,127</u>

<sup>1</sup> 2013 applied RTA.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**III. Estimate of Revenue Under Present Rates**

Rate Class	Billing Determinants	Units	Rate	Revenue (\$)
<b><u>Street Lighting System (44-1)</u></b>				
175 W MV	7	lights	\$9.44	793
250 W MV	-	lights	\$11.93	0
400 W MV	-	lights	\$16.11	0
100 W HPS	4	lights	\$6.93	333
150 W HPS	99	lights	\$8.53	10,134
200 W HPS	151	lights	\$10.18	18,446
250 W HPS	198	lights	\$11.72	27,847
400 W HPS	12	lights	\$15.25	2,196
	471	lights	Subtotal	59,749
RTA Charge <sup>1</sup>	484,680	kWh	\$0.01410	6,834
			Total	66,583
<b><u>Custom Residential Street Lighting (44-3)</u></b>				
175 W MV	4	lights	\$10.28	493
50 W HPS	90	lights	\$6.36	6,869
100 W HPS	8,294	lights	\$7.77	773,333
150 W HPS	3,555	lights	\$9.36	399,298
250 W HPS	1	lights	\$12.55	151
	11,944	lights	Subtotal	1,180,144
RTA Charge <sup>1</sup>	6,566,880	kWh	\$0.01410	92,593
			Total	1,272,737

<sup>1</sup> 2013 applied RTA.



**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates  
(Continued)**

**III. Estimate of Revenue Under Present Rates**

Rate Class	Billing Determinants	Units	Rate	Revenue (\$)
<b><u>Low Wattage Unmetered Service (45)</u></b>				
Fixed Charge		54 cons.	\$8.00	5,184
<b><u>General Service (46)</u></b>				
Fixed Charge		2,316 cons.	\$28.00	778,176
Demand Charge		1,394,678.8 kW		
Summer		384,315.8 kW	\$11.75	4,515,711
Other		1,010,363.0 kW	\$8.65	8,739,640
Energy Charge				
First 200 kWh/kW		257,761,683 kWh	\$0.06637	17,107,643
Next 200 kWh/kW		156,698,120 kWh	\$0.05637	8,833,073
Over 400 kWh/kW		32,379,973 kWh	\$0.04637	1,501,459
			Subtotal	41,475,702
Discounts				
Primary Voltage			(\$0.15)	
Primary Metering			(2.00%)	
RTA Charge <sup>1</sup>		446,839,776	\$0.01300	5,808,917
			Total	47,284,619
<b><u>Municipal Civil Defense Sirens (47)</u></b>				
Fixed Charge		65 cons.	\$5.00	3,900
<b><u>Geothermal Heat Pump (49)</u></b>				
Energy Charge		387,300 kWh	\$0.06000	23,238
			Subtotal	23,238
RTA Charge <sup>1</sup>		387,300 kWh	\$0.02500	9,683
			Total	32,921
<b><u>Controlled Off-Peak Space &amp; Energy Storage (51)</u></b>				
Energy Net Charge - Rate 31		9,349,243 kWh		
Summer		1,640,935 kWh	\$0.04000	65,637
Other		7,708,308 kWh	\$0.04000	308,332
Energy Charge - Rate 41		102,330 kWh		
Summer		7,425 kWh	\$0.04000	297
Other		94,905 kWh	\$0.04000	3,796
Energy Charge - Rate 46		78,107 kWh	\$0.04000	3,124
Demand Charge - Rate 46		1,076.51 kW	\$0.00000	0
			Subtotal	381,186
RTA Charge <sup>1</sup>		9,529,680 kWh	\$0.00240	22,871
			Total	404,057

<sup>1</sup> 2013 applied RTA.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**III. Estimate of Revenue Under Present Rates**

Rate Class	Billing Determinants	Units	Rate	Revenue (\$)
<b><u>Interruptible Heating Service (52)</u></b>				
Energy Net Charge - Rate 31	45,568,909			
Summer	9,799,727	kWh	\$ 0.04800	470,387
Other	35,769,182	kWh	\$0.04800	1,716,921
Energy Charge - Rate 41	522,800			
Summer	70,797	kWh	\$0.04800	3,398
Other	452,003	kWh	\$0.04800	21,696
Energy Charge - Rate 46	736,803	kWh	\$0.04800	35,367
Demand Charge - Rate 46	3,340	kW	\$0.00000	0
			Subtotal	2,247,769
RTA Charge <sup>1</sup>	46,828,512	kWh	\$0.00500	234,143
			Total	2,481,912
<b><u>Residential &amp; Farm Time of Day (53)</u></b>				
Fixed Charge		19 cons.	\$11.00	2,508
Energy Charge				
Peak Period				
Summer	59,043	kWh	\$0.16000	9,447
Other	13,897	kWh	\$0.14600	2,029
Off-Peak Period	173,528	kWh	\$0.08250	14,316
			Subtotal	28,300
RTA Charge <sup>1</sup>	246,468	kWh	\$0.01320	3,253
			Total	31,553
<b><u>General Service Time of Day (54)</u></b>				
Fixed Charge		8 cons.	\$30.00	2,880
Demand Charge	23,268.5			
Peak Period				
Summer	2,051.0	kW	\$21.70	44,507
Winter	1,067.6	kW	\$16.30	17,402
Other	3,511.2	kW	\$10.95	38,448
Maximum	16,638.7	kW	\$4.30	71,546
Energy Charge	4,934,016	kWh	\$0.04394	216,801
			Subtotal	391,584
Discounts				
Primary Voltage		kW	(\$0.15)	
Primary Metering			(2.00%)	
RTA Charge <sup>1</sup>	4,934,016	kWh	\$0.01300	64,142
			Total	455,726

<sup>1</sup> 2013 applied RTA.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**III. Estimate of Revenue Under Present Rates**

Rate Class	Billing Determinants	Units	Rate	Revenue (\$)
<b><u>Standby Service Large Power General (60)</u></b>				
Generation Reservation Fee				
Summer	1,000	kW	\$ 2.57	7,710
Winter	1,000	kW	\$ 1.96	5,880
Other	1,000	kW	\$ 1.34	8,040
Distribution Reservation Fee				
Primary	1,000	kW	\$2.9100	34,920
Secondary		kW	\$3.0900	0
			Total	<u>56,550</u>
<b><u>Full Interruptible Service (70)</u></b>				
Fixed Charge	211	cons.	\$80.00	202,560
Communication Fee	51		\$8.70	5,324
Coinc. Demand Charge				
Summer	143.7	kW	\$21.70	3,119
Winter	0.0	kW	\$16.30	0
Other	0.0	kW	\$10.95	0
Total Coinc Demand	143.7	kW		
Non-Coinc. Demand	925,439.3	kW	\$4.30	3,979,389
Failure to Control	143.7		\$5.00	719
Energy Charge	408,431,856	kWh	\$0.04394	17,946,496
Discounts			Subtotal	<u>22,137,607</u>
Primary Voltage	58,248.0	kW	(\$0.15)	(\$8,737)
Primary Metering	-		(2.0%)	\$0
RTA Charge <sup>1</sup>	408,431,856	kWh	\$0.00600	2,450,591
			Total	<u>24,579,461</u>
<b><u>Partial Interruptible Service (71)</u></b>				
Fixed Charge	28	cons.	\$80.00	26,880
Communication Fee	17		\$8.70	1,775
Coinc. Demand Charge				
Summer	1,912.0	kW	\$21.70	41,490
Winter	2,305.0	kW	\$16.30	37,572
Other	5,142.2	kW	\$10.95	56,307
Total Coinc Demand	9,359.2	kW		
Non-Coinc. Demand	105,438	kW	\$4.30	453,383
Excess Demand		kW	\$5.00	0
Energy Charge	26,293,344	kWh	\$0.04394	1,155,330
Discounts			Subtotal	<u>1,772,737</u>
Primary Voltage	58,248	kW	\$0.15	(8,737)
Primary Metering	0		2.00%	-
RTA Charge <sup>1</sup>	26,293,344	kWh	\$0.00600	157,760
			Total	<u>1,921,760</u>

<sup>1</sup> 2013 applied RTA.

**Summary of Consumers, Energy Sales, and  
Revenue Under Present Rates**  
(Continued)

**III. Estimate of Revenue Under Present Rates**

Rate Class	Billing Determinants	Units	Rate	Revenue (\$)
<b><u>Controlled Air Conditioning Service (80)</u></b>				
Option 1		kWh	\$0.00	0
Option 2				
Residential Rate 81/31	5,224,821	kWh	(\$0.03000)	(156,745)
Rate 81/41	441,179	kWh	(\$0.03000)	(13,235)
Rate 81/46	0	kWh	(\$0.03000)	0
	5,666,000	kWh		(169,980)
Option 3				
Residential Rate 82/31	35,158	cons.	(\$12.00)	(1,265,688)
Commercial	0	cons.	(\$12.00)	0
	35,158			(1,265,688)
Option 4				
Rate 84/41	5,750	tons	(\$6.00)	(103,500)
Rate 84/46	0	tons	(\$6.00)	0
	5,750			(103,500)
			Total	(1,539,168)
<b><u>Electric Vehicle (33)</u></b>				
Energy Charge				
Off Peak	11,911	kWh	\$0.05850	697
On Peak	158	kWh	\$0.37850	60
Other				
Summer	294	kWh	\$0.11544	34
Other	717	kWh	\$0.10144	73
			Subtotal	864
RTA Charge <sup>1</sup>	13,080	kWh	\$0.01320	173
				1,037
Wellspring				39,427
<b>Grand Total</b>	<b>1,898,206,860</b>	<b>kWh</b>	<b>\$</b>	<b>198,872,121</b>

**Estimate of Pro Forma  
Test Year Purchased Power Expense**

(a) Line No.	(b) Description	(c) Units	(d) Rate	(e) Cost
	<b>Based on GRE Year 2014 Rates <sup>1</sup></b>			(\$)
1	<b>GRE General Purchases</b>			
2	Capacity Charge <sup>2</sup>			
3	Summer - Gross	1,251,870.0 kW		
4	Less Demand Credits	(201,206.0) kW		
5	Summer - Net	1,050,664.0 kW	\$ 17.28 /kW	18,155,474
6				
7	Winter	890,062.0 kW		
8	Less Demand Credits	(149,321.0) kW		
9	Winter - Net	740,741.0 kW	\$ 11.52 /kW	8,533,336
10				
11	Other	1,715,152.0 kW		
12	Less Demand Credits	(329,158.0) kW		
13	Other - Net	1,385,994.0 kW	\$ 5.76 /kW	7,983,325
14	Total Demand - Net	3,177,399.0 kW		34,672,135
15				
16	Energy Charge			
17	Critical Peak	3,805,526 kWh	\$ 0.056960 /kWh	216,763
18	On Peak	646,800,238 kWh	\$ 0.055450 /kWh	35,865,073
19	Off Peak	1,308,680,690 kWh	\$ 0.044470 /kWh	58,197,030
20	Ancillary Charge	1,959,286,454 kWh	\$ 0.000110 /kWh	215,522
21				
22	Transmission Charge	3,313,336.0 kW	\$ 6.26 /kW	20,741,483
23	Ancillary Charge	3,313,336.0 kW	\$ 0.59 /kW	1,954,868
24				
25	GSHP On Peak	24,175 kWh	\$ (0.015000) /kWh	(363)
26	ETS-Space Heating Off Peak	1,197,929 kWh	\$ (0.024470) /kWh	(29,313)
27	ETS-Interruptible Water Heating Off Peak	5,886,705 kWh	\$ (0.024470) /kWh	(144,048)
28	ETS-Electric Vehicle Off Peak	27,600 kWh	\$ (0.024470) /kWh	(675)
29	Peak Shave Water Heating (8 hr) Off Peak	14,880,773 kWh	\$ (0.015970) /kWh	(237,646)
30	Peak Shave Water Heating (8 hr) On Peak	6,377,475 kWh	\$ (0.026950) /kWh	(171,873)
31	Dual Fuel Off Peak	12,040,513 kWh	\$ (0.011470) /kWh	(138,105)
32	Dual Fuel On Peak	5,160,221 kWh	\$ (0.022450) /kWh	(115,847)
33	Air Conditioner Credit (3 Mo.)		\$8.00 /unit/mo.	(1,104,000)
34				
35	Standby Reservation Fee	1 cons.	\$21,630.00 /year	21,630
36	Wellspring			39,427
37	<b>Total Test Year Purchased Power Cost</b>			149,982,061
38	Actual Purchased Power Recorded 2013			144,652,939
39	Adjustment			5,329,122

<sup>1</sup> Test Year Rates are GRE's Year 2014 updated rates. Includes a direct pass through of Wellspring costs.

<sup>2</sup> The Test Year capacity is based on 2014 budget