

# 2015 Cost Allocation Model

**EB-2014-0096**  
**Sheet O1 Revenue to Cost Summary Worksheet - Public**

**Instructions:**  
 Please see the first tab in this workbook for detailed instructions

**Class Revenue, Cost Analysis, and Return on Rate Base**

		1	2	3	7	8	9
		Residential	GS <60	GS>60-Regular	Street Light	Sentinel	Unmetered Scattered Load
<b>Rate Base Assets</b>							
crv	Distribution Revenue at Existing Rates	\$20,665,192	\$15,624,802	\$3,659,015	\$6,660,210	\$273,855	\$120,135
nl	Miscellaneous Revenue (m)	\$1,602,522	\$1,281,294	\$152,243	\$138,517	\$5,684	\$2,134
	Miscellaneous Revenue Input equals Output						
	<b>Total Revenue at Existing Rates</b>	<b>\$22,267,714</b>	<b>\$16,906,156</b>	<b>\$3,811,258</b>	<b>\$6,798,727</b>	<b>\$279,539</b>	<b>\$122,269</b>
	Factor required to recover deficiency (1 + D)	1.0373					
	Distribution Revenue at Status Quo Rates	\$20,681,802	\$16,126,831	\$3,777,268	\$6,208,498	\$262,705	\$135,309
	Miscellaneous Revenue (m)	\$1,602,522	\$1,281,294	\$152,243	\$138,517	\$5,684	\$2,134
	<b>Total Revenue at Status Quo Rates</b>	<b>\$22,284,324</b>	<b>\$17,408,125</b>	<b>\$3,929,511</b>	<b>\$6,347,015</b>	<b>\$268,389</b>	<b>\$137,443</b>
	<b>Expenses</b>						
dl	Distribution Costs (dl)	\$6,262,136	\$4,133,870	\$937,991	\$1,347,688	\$92,626	\$16,338
cu	Customer Related Costs (cu)	\$6,193,820	\$4,908,510	\$756,417	\$502,532	\$3,349	\$1,959
ad	General and Administration (ad)	\$4,665,862	\$3,271,085	\$505,063	\$722,211	\$38,912	\$13,400
dep	Depreciation and Amortization (dep)	\$6,085,147	\$3,316,822	\$526,813	\$1,140,085	\$64,963	\$22,021
INPUT	PILs (INPUT)	\$239,029	\$155,331	\$24,277	\$54,281	\$3,347	\$1,134
INT	Interest	\$3,474,031	\$2,257,570	\$352,837	\$789,056	\$49,640	\$16,475
	<b>Total Expenses</b>	<b>\$26,925,123</b>	<b>\$18,743,358</b>	<b>\$2,657,337</b>	<b>\$4,556,162</b>	<b>\$253,167</b>	<b>\$55,927</b>
	Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0
NI	Allocated Net Income (NI)	\$5,373,999	\$3,492,250	\$645,805	\$1,220,596	\$75,242	\$25,466
	Revenue Requirement (Includes NI)	\$31,194,124	\$21,536,110	\$3,350,202	\$5,776,758	\$327,409	\$111,813
	Revenue Requirement Input equals Output						
	<b>Rate Base Calculation</b>						
	<b>Net Assets</b>						
dp	Distribution Plant - Gross	\$230,267,810	\$151,309,088	\$23,306,554	\$60,439,143	\$3,388,174	\$1,148,231
rd	General Plant - Gross	\$39,878,267	\$28,071,843	\$4,080,150	\$8,888,003	\$593,548	\$189,515
accum dep	Accumulated Depreciation	(\$123,333,764)	(\$81,100,389)	(\$12,324,833)	(\$26,892,014)	(\$1,354,257)	(\$370,688)
ca	Capital Contribution		(\$15,850,727)	(\$2,603,067)	(\$3,466,678)	(\$332,015)	(\$112,700)
	<b>Total Net Plant</b>	<b>\$146,812,313</b>	<b>\$92,429,744</b>	<b>\$15,068,871</b>	<b>\$40,979,162</b>	<b>\$2,577,450</b>	<b>\$825,359</b>
	Directly Allocated Net Fixed Assets	\$0	\$0	\$0	\$0	\$0	\$0
COP	Cost of Power (COP)	\$144,149,889	\$49,575,506	\$14,442,505	\$79,944,100	\$892,292	\$264,306
	OM&A Expenses	\$17,021,918	\$12,314,345	\$1,898,471	\$2,572,731	\$135,197	\$46,697
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Subtotal</b>	<b>\$161,171,807</b>	<b>\$61,889,851</b>	<b>\$16,340,976</b>	<b>\$82,516,831</b>	<b>\$1,027,489</b>	<b>\$311,003</b>
	Working Capital	\$20,862,306	\$7,916,891	\$2,124,327	\$10,727,189	\$133,572	\$40,430
	<b>Total Rate Base</b>	<b>\$182,034,113</b>	<b>\$69,806,742</b>	<b>\$18,465,303</b>	<b>\$93,243,990</b>	<b>\$1,161,061</b>	<b>\$351,433</b>
	Rate Base Input equals Output						
	Equity Component of Rate Base	\$57,794,040	\$36,308,889	\$5,874,058	\$15,468,917	\$746,408	\$138,014
	Net Income on Allocated Assets	\$5,373,999	(\$662,744)	\$1,162,114	\$4,780,851	\$36,522	(\$11,959)
	Net Income on Direct Allocation Assets	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Net Income</b>	<b>\$5,373,999</b>	<b>(\$662,744)</b>	<b>\$1,162,114</b>	<b>\$4,780,851</b>	<b>\$36,522</b>	<b>(\$11,959)</b>
	<b>RATIOS ANALYSIS</b>						
	REVENUE TO EXPENSES STATUS QUO%	100.00%	80.76%	118.40%	101.81%	88.17%	121.13%
	EXISTING REVENUE MINUS ALLOCATED COSTS	(\$920,410)	(\$3,649,953)	\$498,055	\$3,282,070	(\$47,570)	(\$19,456)
	Deficiency Input equals Output						
	STATUS QUO REVENUE MINUS ALLOCATED COSTS	\$0	(\$4,144,934)	\$616,309	\$3,570,356	(\$30,720)	\$23,630
	RETURN ON EQUITY COMPONENT OF RATE BASE	9.30%	-1.85%	19.78%	30.97%	4.90%	19.80%