

## Revenue Requirement Workform (RRWF) for 2015 Filers

### **Rate Base and Working Capital**

### Rate Base

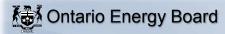
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Line No.	Particulars	_	Initial Application				Per Board Decision
1 2 3	Gross Fixed Assets (average) Accumulated Depreciation (average) Net Fixed Assets (average)	(3) _(3) (3)	\$5,048,378 (\$3,627,531) \$1,420,848	(\$54,067) (\$6,813) (\$60.879)	\$4,994,312 (\$3,634,343) \$1,359,969	\$ - \$ - \$ -	\$4,994,312 (\$3,634,343) \$1,359,969
4	Allowance for Working Capital	(1)	\$1,405,282	(\$586,590)	\$818,692	<u> </u>	\$818,692
5	Total Rate Base	_	\$2,826,129	(\$647,469)	\$2,178,661	<u> </u>	\$2,178,661

### (1) Allowance for Working Capital - Derivation

Controllable Expenses		\$1,058,023	\$11,200	\$1,069,223	\$ -	\$1,069,223
Cost of Power		\$9,751,835	\$94,835	\$9,846,670	\$ -	\$9,846,670
Working Capital Base		\$10,809,859	\$106,035	\$10,915,893	\$ -	\$10,915,893
Working Capital Rate %	(2)	13.00%	-5.50%	7.50%	0.00%	7.50%
Working Capital Allowance	:	\$1,405,282	(\$586,590)	\$818,692	<u> </u>	\$818,692

## 10 Notes

Some Applicants may have a unique rate as a result of a lead-lag study. The default rate for 2014 cost of service applications is 13%. Average of opening and closing balances for the year.



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### Revenue Requirement

Line No.	Particulars	Application				Per Board Decision	
1 2	OM&A Expenses Amortization/Depreciation	\$1,058,023 \$135,719		\$1,069,223 \$134,427		\$1,069,223 \$134,427	
3	Property Taxes	\$ -					
5	Income Taxes (Grossed up)	\$3,753		\$2,540		\$2,540	
6	Other Expenses	\$ -					
7	Return	A77.000		A00.070		<b>****</b>	
	Deemed Interest Expense	\$77,933		\$60,079		\$60,079	
	Return on Deemed Equity	\$105,132		\$81,046		\$81,046	
8	Service Revenue Requirement						
·	(before Revenues)	\$1,380,561		\$1,347,315		\$1,347,315	
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9	Revenue Offsets	\$229,503		\$229,503		\$ -	
10	Base Revenue Requirement	\$1,151,058		\$1,117,812		\$1,347,315	
	(excluding Tranformer Owership Allowance credit adjustment)						
11	Distribution revenue	\$1,151,058		\$1,156,703		\$1,156,703	
12	Other revenue	\$229,503		\$229,503		\$229,503	
	Other revende	Ψ220,000		ΨΣΣΟ,000		Ψ223,000	
13	Total revenue	\$1,380,561		\$1,386,205		\$1,386,205	
14	Difference (Total Revenue Less Distribution Revenue Requirement before Revenues)	(\$0)	(1)	\$38,890	(1)	\$38,890	(1)
Notes (1)	Line 11 - Line 8						