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June 25, 2018

BY FEDEX

Carlotta S. Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Dear Ms. Stauffer:

Enclosed are four final and two legislative copies of proposed tariff sheets for Sumter Electric Cooperative, Inc. (SECO), along with a final report of the 2018 Cost of Service Study. The following rate sheets were modified:

- Schedule GS – Fifteenth Revised Sheet No. 7.0
- Schedule GST – Sixth Revised Sheet No. 7.2
- Schedule GST – Third Revised Sheet No. 7.3
- Schedule GSD – Fourteenth Revised Sheet No. 8.0
- Schedule GSDT – Twelfth Revised Sheet No. 8.3
- Schedule GSDT – Seventh Revised Sheet No. 8.4
- Schedule GSDT – Sixth Revised Sheet No. 8.5
- Schedule GSDI – Fifth Revised Sheet No. 8.6
- Schedule LGSD – Third Revised Sheet No. 8.9
- Schedule RS – Thirteenth Revised Sheet No. 9.0
- Schedule LS – Third Revised Sheet No. 10.3
- Schedule LS – Fourth Revised Sheet No. 10.4
- Schedule LS – Fifth Revised Sheet No. 10.5
- Miscellaneous Charge Amounts – First Revised Sheet No. 16.01
- Schedule PMRS – Second Revised Sheet No. 18.0

COM _____

AFD _____

APA _____

ECO *3 originals and 1 revised*

ENG _____

GCL _____

IDM _____

CLK _____

To strengthen the financial condition of the cooperative and to prepare for future variations in the weather and consumption patterns, we are proposing these revisions to our rate schedules. Changes vary by rate class but the projected total system increase is 3.27%.

Gene Kanikovsky
Chief Financial Officer

Cc: Mr. Duncan

SECOEnergy.com



INDEX OF RATE SCHEDULES

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<i>GSD</i>	<i>General Service/Demand</i>	<i>8.0 - 8.2</i>
<i>GSDI</i>	<i>General Service/Demand Interruptible</i>	<i>8.6 - 8.8</i>
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GENERAL SERVICE - SCHEDULE GS

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to any non-residential service for light and power purposes where monthly usage is less than 50 KW Demand and 10,000 KWH, and where the consumer's load does not meet the applicability criteria of Rate Schedule GSD.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

CHARGES

Customer Charge

Single Phase \$0.90 per day

Three Phase \$1.23 per day

Energy Charge..... 11.52 cents per kWh

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the daily Customer Charge times the number of days in the billing cycle.

WHOLESALE POWER COST ADJUSTMENT

The monthly charge for energy, stated above, is subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.

TERMS OF PAYMENT

Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.



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GENERAL SERVICE DEMAND - RATE SCHEDULE GSD

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to non-residential service for light and power purposes where monthly usage equals or exceeds 50 KW Demand and/or 10,000 KWH for two consecutive billing months. The minimum term of service under this rate schedule shall be the twelve months following the establishment of either or both of the above specified usages.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

CHARGES

Customer Charge.....	\$2.17 per day
Demand Charge.....	\$5.75 per kW
Energy Charge.....	8.89 cents per kWh

BILLING DEMAND

The monthly billing demand shall be the maximum 15-minute demand registered during the period for which the bill is rendered.

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the highest of:

1. The stated minimum charge per contract or,
2. The daily Customer Charge times the number of days in the billing cycle plus a facilities use charge, if applicable.

Continued on Sheet No. 8.1



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Sixth Revised Sheet No. 8.5
Cancels Fifth Revised Sheet No. 8.5

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Effective September 1, 2018
Issued by: James P. Duncan, CEO



GENERAL SERVICE DEMAND INTERRUPTIBLE SCHEDULE GSDI

AVAILABILITY

Available at the option of the consumer throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

To any consumer for light and power purposes for a minimum period of twelve (12) consecutive months where service may be interrupted by the Cooperative during any time period in which peak monthly territorial loading conditions are anticipated.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

CHARGES

Customer Charge	\$11.67 per day
Energy Charge	9.40 cents per kWh
Demand Charge	\$13.50 per kW

DETERMINATION OF MONTHLY DEMAND

The Monthly Demand Charge shall be applicable only in the event where the consumer fails to interrupt electric service on each and every occasion when requested to do so by the Cooperative. Under such circumstances, the monthly demand shall be determined as the maximum 15-minute demand registered by the Cooperative's time-of-day meter during any of the interruption periods within the billing month.

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the higher of:

1. The stated minimum per contract or,
2. The daily Customer Charge times the number of days in the billing cycle plus a facilities use charge, if applicable.

Continued on No. Sheet 8.7



LARGE GENERAL SERVICE DEMAND - RATE SCHEDULE LGSD

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to non-residential service for light and power purposes where monthly demand equals or exceeds 7500 KW. The minimum term of service under this rate schedule shall be the twelve months following the establishment of either or both of the above specified usages.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

CHARGES

Customer Charge.....	\$11.67 per day
Demand Charge.....	\$5.75 per kW
Energy Charge.....	8.489 cents per kWh

BILLING DEMAND

The monthly billing demand shall be the maximum 15-minute demand registered during the period for which the bill is rendered.

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the highest of:

1. The stated minimum charge per contract or,
2. The daily Customer Charge times the number of days in the billing cycle plus a facilities use charge, if applicable.

Continued on Sheet No. 8.10



RESIDENTIAL SERVICE – SCHEDULE RS

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to electric service used for domestic purposes in single or multiple family residences.

CHARACTER AND CONDITIONS OF SERVICE

Single phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

CHARGES

Customer Charge.....\$0.83 per day

Energy Charge

First 1,000 kWh..... 11.06 cents per kWh

Over 1,000 kWh..... 13.06 cents per kWh

MONTHLY MINIMUM CHARGE

The minimum monthly charge shall be the daily Customer Charge times the number of days in the billing cycle.

WHOLESALE POWER COST ADJUSTMENT

The monthly charges for energy stated above are subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.

TERMS OF PAYMENT

Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.

Effective: September 1, 2018
Issued by: James P. Duncan, CEO



LIGHTING SERVICE - SCHEDULE LS

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to any consumer for lighting of public or private thoroughfares, parking areas, homes, farms or businesses.

CHARACTER OF SERVICE

Dusk-to-dawn automatically controlled lighting installations. Installation of Cooperative owned lighting fixtures shall be limited to the Cooperative's existing poles except as noted under the Special Provisions of this rate schedule.

SCHEDULE OF RATES

Per Fixture:

<u>FIXTURE TYPE</u>	<u>WATTS</u>	<u>LUMENS</u>	<u>MONTHLY KWH</u>	<u>DAILY FIXTURE CHARGE</u>	<u>DAILY ENERGY CHARGE</u>
Small					
HP Sodium Vapor	100	7,500	42	\$0.19	\$0.11
Medium					
HP Sodium Vapor	250	24,750	104	\$0.25	\$0.26
Large					
HP Sodium Vapor	400	42,000	169	\$0.28	\$0.42

Continued on Sheet No. 10.4

Effective September 1, 2018
Issued by: James P. Duncan, CEO



Fourth Revised Sheet No., 10.4
Cancels Third Original Sheet No. 10.4

SCHEDULE LS

Page 2 (Continued from Sheet No. 10.3)

SPECIAL PROVISIONS

1. The Cooperative may require a written contract with the consumer for all lighting applications as follows:
 - a. For the installation of 1 to 5 lights with overhead service, the minimum term shall be one year from the commencement of service and shall continue thereafter until terminated by either party by written notice sixty days prior to termination.
 - b. For lighting installations in excess of 5 overhead served lights and for all lighting systems served underground, the minimum term of the contract will be 5 years and shall continue thereafter until terminated by either party by written notice sixty days prior to termination. The contract must be executed by the owner, a homeowners association, or a governmental entity.
2. The Cooperative will maintain cooperative owned lighting installations.
3. If underground facilities are required, the consumer will pay the cost difference between the standard overhead installation and the estimated cost of the underground system.
4. The consumer will be required to pay the installation cost of additional poles for the purpose of mounting lights in conjunction with line extension policy.

Continued on Sheet 10.5

Effective September 1, 2018
Issued by: James P. Duncan, CEO



SCHEDULE LS

Page 3 (Continued from Sheet No. 10.4)

5. The Cooperative shall bill a daily fee per pole as follows:

Pole/Fixture Type	Daily Fee
Wood	\$ 0.07
Concrete	\$ 0.18
Fiberglass	\$ 0.18
Aluminum	\$ 1.00

6. A service charge of \$40.00 shall be required for the installation, relocation or repositioning of one or more outdoor lighting fixtures unless such installation, relocation or repositioning is performed by the Cooperative in activating a new service. In that circumstance the non-refundable fee for activating the new service shall be sufficient to cover the Cooperative's costs related to the outdoor lighting.
7. Unmetered member-owned lighting accounts will incur a \$1.00 monthly Billing Charge in addition to the Energy Charge and Wholesale Power Cost Adjustment.
8. The word "maintain" as it applies to lighting is defined as the replacement of bulbs, glassware and accessory equipment as determined by the Cooperative or upon the request of the consumer in the situation where service is interrupted. However, the consumer shall reimburse the Cooperative for the cost of such maintenance where it is required due to vandalism. Maintenance of lighting installations shall be performed during the regularly scheduled working hours of the Cooperative. However, servicing of public thoroughfare supply circuits shall be performed as necessary to assure continued reliability of the system.

WHOLESALE POWER COST ADJUSTMENT

The monthly charges for energy stated above are subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.

TERMS OF PAYMENT

Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.

Effective September 1, 2018
Issued by: James P. Duncan, CEO



MISCELLANEOUS CHARGE AMOUNTS

Page 2 (Continued from Sheet No. 16.0)

RETURNED CHECKS:

Current Returned Check Table

Check Amount	Fee
Less than or equal to \$50	\$25
Greater than \$50 but less than or equal to \$300	\$30
Greater than \$300 but less than or equal to \$800	\$40
Greater than \$800	5% of check amount

METER TEST: Each meter test (over once per year)

\$ 50.00

UNAUTHORIZED RECONNECT, METER TAMPERING or CURRENT

DIVERSION: \$250 plus the applicable reconnect fee, plus expenses, plus the estimated cost of lost revenue.

UNDERGROUND DIFFERENTIAL: Members requesting underground electric distribution facilities will pay the calculated differential installed cost between the underground facilities and the suitable overhead facilities.

DORMANT FACILITIES CHARGE: 75% of monthly customer charge for applicable rate schedule payable annually 12 months in advance.

SURGE PROTECTION LEASE PROGRAM: Service is provided for a minimum of 12 months.

Installation charge (less than 300 amp): \$ 25.00

Installation charge (300 amp or greater): \$100.00

Monthly service fee: \$ 5.95



SUMTER ELECTRIC COOPERATIVE, INC.
PREPAID METERING RATE SCHEDULE (PMRS)

AVAILABILITY:

Available throughout the territory served by Sumter Electric Cooperative, Inc.

APPLICABILITY:

As an optional rate for establishments classed as residential. Customers, who voluntarily elect to be served under this tariff, must remain on this tariff for a minimum of 12 months.

LIMITATION:

Subject to all of the rules and regulations of this tariff, general rules and regulations of the utility. Standby or resales service not permitted.

Service under this Schedule is not permitted to customers who designate a third party to receive notification of any pending termination notices. The Cooperative shall install, maintain and own all Prepaid Metering equipment.

CHARGES:

Customer Charge\$ 0.91 per day

Energy Charge:

First 1,000 kWh11.06 cents per kWh

Over 1,000 kWh13.06 cents per kWh

+ or - Power Cost Adjustment

(All normal taxes and regulatory fees apply)

MINIMUM CHARGE:

The minimum daily charge shall be the Customer Charge.

TERMS OF PAYMENT:

Payment for service shall be made in advance ("Advance Purchases"). At such time as the value of the service consumed equals the value of Advanced Purchases, electric service is subject to immediate disconnection from the Cooperative by the Prepaid Metering system until additional purchases by the customer are made. Should the electric service be disconnected by the prepaid metering system due to customer's electrical usage having consumed the entire value of the advanced purchases, the customer charge will continue to accumulate on customer's account and will be deducted from the customer's next additional purchase. Disconnection for reasons of non-payment does not release customer from their obligation to pay the daily Customer Charge. Under the Prepaid Metering Schedule, if the outstanding account remains disconnected for 7 business days, the Cooperative will consider the account closed.

(Continued on Sheet No. 18.1)

Effective: September 1, 2018

Issued by: James P. Duncan, CEO



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<i>GSD</i>	<i>General Service/Demand</i>	<i>8.0 - 8.2</i>
<i>GSDT</i>	<i>General Service/Demand Time-of-Day</i>	<i>8.3 - 8.5</i>
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<i>DS</i>	<i>Idle and Dormant Services</i>	<i>19.0 - 19.1</i>



GENERAL SERVICE – SCHEDULE GS

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to any non-residential service for light and power purposes where monthly usage is less than 50 KW Demand and 10,000 KWH, and where the consumer's load does not meet the applicability criteria of Rate Schedule GSD.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

~~MONTHLY~~ CHARGES

Customer Charge

Single Phase ~~\$022.9000~~ per day

Three Phase ~~\$1.2332.00~~ per day

Energy Charge..... 11.52 cents per ~~KkWhH~~

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the ~~daily~~ Customer Charge ~~times the number of days in the billing cycle.~~

WHOLESALE POWER COST ADJUSTMENT

The monthly charge for energy, stated above, is subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.

TERMS OF PAYMENT

Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.



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~~GENERAL SERVICE/TIME-OF-DAY
SCHEDULE-GST~~

~~AVAILABILITY~~

Available at the option of the consumer and of the Cooperative throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

To consumers otherwise eligible for service under Rate Schedule GS. Consumers opting for service under this schedule will be required to remain on this schedule for a minimum period of twelve (12) months.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not available hereunder.

MONTHLY CHARGES

Customer Charge	
Single Phase Service	\$30.00
Three Phase Service	\$50.00
Energy Charge	
For all On-Peak KWH	31.00 cents per KWH
For all Off-Peak KWH	9.90 cents per KWH

ON-PEAK ENERGY

On-Peak Energy shall be defined as energy consumed during daily (including weekends and holidays) periods as follows:

Winter Season	
December through March	6:00 A.M. 9:00 A.M.
Summer Season	
June through September	2:00 P.M. 7:00 P.M.

Continued on Sheet No. 7.3

Effective Sept~~November~~ 1, 2018~~4~~

Issued by: James P. Duncan, CEO & General Manager

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SCHEDULE GST

Page 2 (Continued from Sheet No. 7.2)

MINIMUM MONTHLY CHARGE

The minimum monthly charge shall be the higher of:

- ~~1. The stated minimum charge per contract or;~~
- ~~2. The Customer Charge.~~

SPECIAL PROVISIONS

- ~~1. The Cooperative may require a written contract with the consumer. The contract term shall not be less than twelve (12) months.~~
- ~~2. All service rendered under this rate schedule shall be measured by metering equipment capable of determining energy use during the specified hourly periods.~~
- ~~3. Required metering equipment will be installed accordingly, subject to availability.~~
- ~~4. Service under this rate schedule shall commence with the first full billing period following the date of meter installation.~~

WHOLESALE POWER COST ADJUSTMENT

~~The monthly charge for energy, stated above, is subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.~~

TERMS OF PAYMENT

~~Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.~~

Effective SeptemOctober 1, 201807

Issued by: James P. Duncan, CEO & General Manager



GENERAL SERVICE DEMAND - RATE SCHEDULE GSD

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to non-residential service for light and power purposes where monthly usage equals or exceeds 50 KW Demand and/or 10,000 KWH for two consecutive billing months. The minimum term of service under this rate schedule shall be the twelve months following the establishment of either or both of the above specified usages.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

~~MONTHLY~~ CHARGES

Customer Charge.....\$~~2.1755.00~~ per day
Demand Charge.....\$~~5.75~~ -per ~~k~~W
Energy Charge.....- 8.89 cents per ~~k~~W~~h~~

BILLING DEMAND

The monthly billing demand shall be the maximum 15-minute demand registered during the period for which the bill is rendered.

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the highest of:

1. The stated minimum charge per contract or,
2. The daily Customer Charge times the number of days in the billing cycle plus a facilities use charge, if applicable.~~The Customer Charge plus facilities use charge.~~

Continued on Sheet No. 8.1



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~~GENERAL SERVICE DEMAND TIME-OF-DAY
SCHEDULE GSDT~~

~~AVAILABILITY~~

~~Available at the option of the consumer throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.~~

~~APPLICABILITY~~

~~To any consumer for light and power purposes for a minimum period of twelve (12) consecutive months.~~

~~CHARACTER AND CONDITIONS OF SERVICE~~

~~Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.~~

~~MONTHLY CHARGES~~

Customer Charge.....	\$200.00
Energy Charge.....	9.152 cents per KWH
On-Peak Demand Charge.....	\$13.50 per KW

~~ON-PEAK DEMAND~~

~~On peak demand shall be the maximum 15 minute demand registered by the Cooperative's time-of-day meter during the daily on-peak hours.~~

~~ON-PEAK HOURS~~

~~On-peak hours shall be defined as daily (including weekends and holidays) periods as follows:~~

Winter Season	
December through March	6:00 A.M. — 9:00 A.M.
Summer Season	
June through September	2:00 P.M. — 7:00 P.M.

Continued on Sheet No. 8.4

Effective ~~Nov~~ September 1, 2018⁴

Issued by: James P. Duncan, CEO & General Manager



SCHEDULE GSDT

Seventh Revised Sheet No. 8.4
Cancels Sixth Revised Sheet No. 8.4

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Page 2 (Continued from Sheet No. 8.3)

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the higher of:—

- ~~1. The stated minimum per contract or;~~
- ~~2. The Customer Charge plus facilities use charge.~~

SPECIAL PROVISIONS

- ~~1. The Cooperative may require a written contract with the consumer.~~
- ~~2. Whenever a consumer increases his electrical load, thus requiring the Cooperative to change the existing facilities or install additional facilities for the specific use of the consumer; a new contract may be required.~~
- ~~3. The Cooperative will furnish service under this rate at the standard available voltage. Equipment to supply additional voltages or additional facilities for the use of the consumer shall be furnished and maintained by the consumer.~~
- ~~4. Primary Service~~
 - ~~— As used here, the term "primary service" refers to the voltage at which the Cooperative distributes electrical energy from its Distribution Substation. In such cases, primary voltage metering will be provided by SECO.~~
 - ~~A. If a consumer desires to receive electrical service at the primary voltage available in the area, special approval of the Cooperative must be obtained.~~
 - ~~B. An ownership point will be established by the Cooperative and the consumer shall install, own and maintain all electrical facilities beyond such point. For overhead service: The ownership point will be on the consumer's pole, at the line side of the consumer's fused disconnect switch. For underground service: The ownership point will be at the load side of the Cooperative's switchgear.~~
 - ~~C. When service is rendered under this rate; delivered at primary voltage; and the point of delivery (ownership point) is at the customer's site the energy charge shall be reduced by 1% (one percent) of the energy charge.~~
 - ~~D. When the consumer owns all distribution facilities beyond the Cooperative's 69 KV or greater substation and the primary metering point is located at the substation, the energy charge shall be reduced by .8 cents (eight mills) per KWH. This reduction is inclusive of the 1% (one percent) of the energy charge noted in C. above.~~

Continued on Sheet No. 8.5

Effective: ~~Septem-October 1, 2018~~07
Issued by: James P. Duncan, CEO & General Manager



SCHEDULE GSDT

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E.—~~The consumer may request the Cooperative to provide the required distribution facilities for the exclusive use of the consumer. The Cooperative, at its sole option, may furnish, install and maintain such facilities, charging the consumer for use thereof at a monthly rate of 1.567% of the installed cost of the facilities.~~

~~5. Where the consumer maintains a power factor of less than 90 percent; the Cooperative may, at its option, determine demand as 90 percent of KVA.~~

~~6. Provisions for Energy Pulse data:~~

- ~~A. The Cooperative will provide energy pulses transmitted from its metering equipment to provide data to energy management systems.~~
- ~~B. All access to Cooperative metering equipment shall be for Cooperative personnel only. The pulses will normally be provided from a separate junction box which will be for the Cooperative's access only.~~
- ~~C. The Cooperative's billing for demand and energy charges shall be based on the Cooperative's meter reading and the applicable rate schedule(s).~~
- ~~D. THE COOPERATIVE PROVIDES NO WARRANTY, EXPRESS OR IMPLIED, AS TO THE PROVISION, CONTINUITY, OR ADEQUACY OF DATA OR OF THE EQUIPMENT RELATED THERETO.~~
- ~~E. The consumer will contribute the full cost for the additional equipment required to provide the data pulse the fee for which will be a minimum of \$400. The customer shall also provide for equipment maintenance as it is required.~~
- ~~F. An agreement must be executed and the consumer must make satisfactory arrangements for payment before installation can begin.~~

WHOLESALE POWER COST ADJUSTMENT

~~The monthly charge for energy stated above is subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.~~

TERMS OF PAYMENT

~~Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.~~

Effective Septem~~ber~~October 1, 2018~~07~~

Issued by: James P. Duncan, CEO~~CEO & General Manager~~



GENERAL SERVICE DEMAND INTERRUPTIBLE SCHEDULE GSDI

AVAILABILITY

Available at the option of the consumer throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

To any consumer for light and power purposes for a minimum period of twelve (12) consecutive months where service may be interrupted by the Cooperative during any time period in which peak monthly territorial loading conditions are anticipated.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

~~MONTHLY~~ CHARGES

Customer Charge	\$11.67 300.00 per day
Energy Charge	- - 9.430 cents per kK WhH
Demand Charge	- \$13.50 per kK W

DETERMINATION OF MONTHLY DEMAND

The Monthly Demand Charge shall be applicable only in the event where the consumer fails to interrupt electric service on each and every occasion when requested to do so by the Cooperative. Under such circumstances, the monthly demand shall be determined as the maximum 15-minute demand registered by the Cooperative's time-of-day meter during any of the interruption periods within the billing month.

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the higher of:

1. The stated minimum per contract or,
2. The daily Customer Charge times the number of days in the billing cycle plus a facilities use charge, if applicable.~~The Customer Charge plus facilities use charge.~~

Continued on No. Sheet 8.7

Effective ~~Sept~~November 1, 2018~~4~~
Issued by: James P. Duncan, CEO ~~& General Manager~~



LARGE GENERAL SERVICE DEMAND - RATE SCHEDULE LGSD

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to non-residential service for light and power purposes where monthly demand equals or exceeds 7500 KW. The minimum term of service under this rate schedule shall be the twelve months following the establishment of either or both of the above specified usages.

CHARACTER AND CONDITIONS OF SERVICE

Single phase or three phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

MONTHLY CHARGES

Customer Charge.....	\$300.00 11.67 per day
Demand Charge.....	\$5.75 per k W
Energy Charge.....	8.489 cents per k Wh H

BILLING DEMAND

The monthly billing demand shall be the maximum 15-minute demand registered during the period for which the bill is rendered.

MINIMUM MONTHLY CHARGE

The minimum monthly charge for service shall be the highest of:

1. The stated minimum charge per contract or,
2. The daily Customer Charge times the number of days in the billing cycle
~~Customer Charge~~ plus a facilities use charge, if applicable.

Continued on Sheet No. 8.10



RESIDENTIAL SERVICE – SCHEDULE RS

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to electric service used for domestic purposes in single or multiple family residences.

CHARACTER AND CONDITIONS OF SERVICE

Single phase, 60 Hertz, at the Cooperative's standard available voltage. Resale of service or standby service is not permitted hereunder.

~~LIMITATION OF SERVICE~~

~~Service to the electrical equipment for those participating in the Load Management Program may be interrupted at the option of the Company by means of load management devices installed on the customer's premises.~~

~~MONTHLY CHARGES~~

Customer Charge.....\$0.8320.00 per day

Energy Charge

First 1,000 kWh..... 11.06 cents per ~~kKWhH~~

Over 1,000 kWh..... 13.06 cents per ~~kKWhH~~

MONTHLY MINIMUM CHARGE

The minimum monthly charge shall be the ~~daily~~ Customer Charge ~~times the number of days in the billing cycle.~~

WHOLESALE POWER COST ADJUSTMENT

The monthly charges for energy stated above are subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.

TERMS OF PAYMENT

Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.

Effective: ~~Sept~~November 1, 20184

Issued by: James P. Duncan, CEO & ~~General Manager~~ —



LIGHTING SERVICE - SCHEDULE LS

AVAILABILITY

Available throughout the territory served by the Cooperative in accordance with the Cooperative's Rules and Regulations for Electric Service.

APPLICABILITY

Applicable to any consumer for lighting of public or private thoroughfares, parking areas, homes, farms or businesses.

CHARACTER OF SERVICE

Dusk-to-dawn automatically controlled ~~high-pressure sodium vapor~~ lighting ~~installations~~. Installation of Cooperative owned lighting fixtures shall be limited to the Cooperative's existing poles except as noted under the Special Provisions of this rate schedule.

SCHEDULE OF RATES

Per Fixture:

MONTHLY DAILY			MONTHLY DAILY		
<u>FIXTURE TYPE</u>	<u>WATTS</u>	<u>LUMENS</u>	<u>MONTHLY KWH</u>	<u>FIXTURE CHARGE</u>	<u>ENERGY CHARGE</u>
Small					
HP Sodium Vapor	100	7,500	42	\$5.72 0.19	
				\$3.14 0.11	
Medium					
HP Sodium Vapor	250	24,750	104	\$7.50 0.25	
				\$7.77 0.26	
Large					
HP Sodium Vapor	400	42,000	169	\$8.25 0.28	
				\$12.62 0.42	

Continued on Sheet No. 10.4



SCHEDULE LS

Page 2 (Continued from Sheet No. 10.3)

SPECIAL PROVISIONS

1. The Cooperative may require a written contract with the consumer for all lighting applications as follows:
 - a. For the installation of 1 to 5 lights with overhead service, the minimum term shall be one year from the commencement of service and shall continue thereafter until terminated by either party by written notice sixty days prior to termination.
 - b. For lighting installations in excess of 5 overhead served lights and for all lighting systems served underground, the minimum term of the contract will be 5 years and shall continue thereafter until terminated by either party by written notice sixty days prior to termination. The contract must be executed by the owner, a homeowners association, or a governmental entity.
2. The Cooperative will maintain cooperative owned ~~high pressure sodium vapor~~ lighting installations.
3. If underground facilities are required, the consumer will pay the cost difference between the standard overhead installation and the estimated cost of the underground system.
4. The consumer will be required to pay the installation cost of additional poles for the purpose of mounting lights in conjunction with line extension policy.

Continued on Sheet 10.5

Effective ~~October~~ September 1, 2001~~87~~
Issued by: James P. Duncan, CEO & ~~General Manager~~



SCHEDULE LS

Page 3 (Continued from Sheet No. 10.4)

5. The Cooperative shall bill a ~~monthly~~-daily fee per pole as follows:

Pole/Fixture Type	Dai Monthly Fee
Wood	\$ 02.0700
Concrete	\$ 05.1850
Fiberglass	\$ 05.1850
Aluminum	\$ 130.00

6. A service charge of \$40.00 shall be required for the installation, relocation or repositioning of one or more outdoor lighting fixtures unless such installation, relocation or repositioning is performed by the Cooperative in activating a new service. In that circumstance the non-refundable fee for activating the new service shall be sufficient to cover the Cooperative's costs related to the outdoor lighting.
7. Unmetered member-owned lighting accounts will incur a \$1.00 monthly Billing Charge in addition to the Energy Charge and Wholesale Power Cost Adjustment.
8. The word "maintain" as it applies to lighting is defined as the replacement of bulbs, glassware and accessory equipment as determined by the Cooperative or upon the request of the consumer in the situation where service is interrupted. However, the consumer shall reimburse the Cooperative for the cost of such maintenance where it is required due to vandalism. Maintenance of lighting installations shall be performed during the regularly scheduled working hours of the Cooperative. However, servicing of public thoroughfare supply circuits shall be performed as necessary to assure continued reliability of the system.

WHOLESALE POWER COST ADJUSTMENT

The monthly charges for energy stated above are subject to adjustment according to the Wholesale Power Cost Adjustment Schedule.

TERMS OF PAYMENT

Bills are due and payable by the date shown on the bill. Bills not paid by the date shown on the bill are subject to a late payment fee of 1.5% of the amount of the bill, with a minimum fee of \$5.00.

Effective ~~September~~May 1, 2018~~4~~
Issued by: James P. Duncan, CEO & ~~General Manager~~



MISCELLANEOUS CHARGE AMOUNTS

Page 2 (Continued from Sheet No. 16.0)

RETURNED CHECKS:

Current Returned Check Table

Check Amount	Fee
Less than or equal to \$50	\$25
Greater than \$50 but less than or equal to \$300	\$30
Greater than \$300 but less than or equal to \$800	\$40
Greater than \$800	5% of check amount

METER TEST: Each meter test (over once per year) \$ 50.00

UNAUTHORIZED RECONNECT, METER TAMPERING or CURRENT

DIVERSION: \$250 plus the applicable reconnect fee, plus expenses, plus the estimated cost of lost revenue.

UNDERGROUND DIFFERENTIAL: Members requesting underground electric distribution facilities will pay the calculated differential installed cost between the underground facilities and the suitable overhead facilities.

DORMANT FACILITIES CHARGE: 75% of monthly customer charge for applicable rate schedule payable annually 12 months in advance.

SURGE PROTECTION LEASE PROGRAM: Service is provided for a minimum of 12 months.

Installation charge (less than 300 amp):	\$ 25.00
Installation charge (300 amp or greater):	\$100.00
Monthly service fee:	\$ 5.95



SUMTER ELECTRIC COOPERATIVE, INC.
PREPAID METERING RATE SCHEDULE (PMRS)

AVAILABILITY:

Available throughout the territory served by Sumter Electric Cooperative, Inc.

APPLICABILITY:

As an optional rate for establishments classed as residential. Customers, who voluntarily elect to be served under this tariff, must remain on this tariff for a minimum of 12 months.

LIMITATION:

Subject to all of the rules and regulations of this tariff, general rules and regulations of the utility. Standby or resales service not permitted.

Service under this Schedule is not permitted to customers who designate a third party to receive notification of any pending termination notices. The Cooperative shall install, maintain and own all Prepaid Metering equipment.

RATECHARGES:

Customer Charge~~—~~..\$\$ ~~.730.91~~ per day

Energy Charge:

First 1,000 kWh~~0~~.11.06 cents per k~~W~~h~~H~~

Over 1,000 kWh~~0~~.13.06 cents per k~~W~~h~~H~~

+ or - Power Cost Adjustment

(All normal taxes and regulatory fees apply)

MINIMUM CHARGE:

The minimum daily charge shall be the Customer Charge.

TERMS OF PAYMENT:

Payment for service shall be made in advance ("Advance Purchases"). At such time as the value of the service consumed equals the value of Advanced Purchases, electric service is subject to immediate disconnection from the Cooperative by the Prepaid Metering system until additional purchases by the customer are made. Should the electric service be disconnected by the prepaid metering system due to customer's electrical usage having consumed the entire value of the advanced purchases, the customer charge will continue to accumulate on customer's account and will be deducted from -the customer's next additional purchase. Disconnection for reasons of non-payment does not release customer from their obligation to pay the daily Customer Charge. Under the Prepaid Metering Schedule, if the outstanding account remains disconnected for 7 business days, the Cooperative will consider the account closed.

(Continued on Sheet No. 18.1)

Effective: ~~Sept~~November 1, 2018~~4~~

Issued by: James P. Duncan, CEO & ~~General Manager~~

Sumter Electric Cooperative
Sumterville Florida

Cost of Service

And

Retail Rate Study

Final Report

Prepared by:



Energy Economics Consulting Corporation
PO Box 600
Forsyth, GA 31029

May 21, 2018

Sumter Electric Cooperative

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UNBUNDLED ALLOCATED COST-OF-SERVICE STUDY

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DISCUSSION OF 2018 RATE STUDY

Introduction

This report is a summary of the unbundled allocated cost-of-service and retail rate design study conducted by the staff of Sumter EC (SECO or Cooperative) and Energy Economics Consulting Corporation (EECC). The study and recommendations reflect the application of generally accepted guidelines for determining fair, just and reasonable rates, including:

1. Cooperative's historic and prospective financial conditions
2. Equitable allocation of cost among rate classes
3. Price signals which reflect cost causation
4. Other factors such as customer impact, simplicity, and competitiveness

The study was conducted using a 12-month historic test year ending December 31, 2017. Because recommendations concerning revenue requirements and rate design should properly address prospective operations, known and measurable adjustments to sales, revenue and expenses have been made to project the expected 2019 budget.

Based on the adjusted test year, revenue generated for the total system by present rates do not provide SECO with adequate margins and will not be sufficient to maintain an adequate equity level. Therefore, it is recommended that SECO implement a rate change at this time to provide sufficient margins, reduce subsidies and excesses that exist between the Cooperative's rate classes and send better economic price signals based on SECO's costs. The proposed rate increase is \$12,699,825 or 3.27%

Financial Analysis

The financial analysis reflects the use of several interrelated methods of measurement for determining a cooperative's total system revenue requirements. These are: TIER, capital structure and cash requirements.

As shown on the Adjusted Income Statement, column (b), SECO is projected to have a total TIER of 1.54, which is above the Cooperative's RUS loan covenant requirements. However, operating TIER is projected to be 0.99, which is below the RUS requirement.

Second, sufficient margins should be generated which will maintain member's equity at a reasonable level. The Cooperative goal is to maintain equity above 30% and preferably grow it into the high 30s over time. SECO's equity level as a percent of assets as of December 31, 2017 was 31.7%. As shown graphically on page 3, the Cooperative's equity level is projected to trend up slightly to 37.6% by December 31, 2022.

Third, revenues must be sufficient to meet a cooperative's annual cash requirements. These cash requirements fall into the following main categories:

1. Operation & Maintenance expense
2. Tax expense
3. Working Capital requirement
4. Debt Service
5. Capital Credits
6. Extensions and Replacements

A cooperative's primary source of capital is its members, through rates and fees, and lending institutions such as RUS and CFC. Members must provide all the revenue for items 1-5. Also, members normally provide part of the revenue for item 6 with the remainder being provided through debt financing.

Page 2 is an analysis of SECO's cash revenue requirements based on the adjusted test year. As shown, SECO will be able to use internally generated funds to finance 42.1% of its scheduled additions to plant. The remaining 57.9% will be financed with long term debt. This should result in SECO increasing its current equity level.

Unbundled Allocated Cost-of-Service Study

The methodology employed in the unbundled cost-of-service study is principally based on the general concepts and guidelines stated in the Electric Utility Cost Allocation Manual as prepared by the National Association of Regulatory Commissioners. The purpose of the cost-of-service is to allocate revenue responsibility among the various rate classes as well as to determine the appropriateness of the rate design within each class.

Theoretically, each rate class should have a rate of return equal to the total system rate of return. Classes with a return less than the system average are being subsidized by classes with a return higher than the system average.

The results of the cost of service study under present rates is shown on page 5. The results under the proposed rates is shown page 6. A graphical summary of the rates of returns from the study are shown on pages 7 and 8. Note that on the graph containing the relative rates of return, all classes move closer to the system average under the proposed rates. Although we have not eliminated all subsidies and excesses with this rate change, we have reduced the subsidies that presently exist.

Rate Design Recommendations

The proposed rate design is intended to generate additional revenue, reduce subsidies and excesses that exist between the rate classes and send a better price signal to SECO's members. The guiding principles incorporated into the proposed changes are:

- Generate a total system revenue increase of approximately \$12.7 million
- Reduce subsidies and excesses between rate classes
- Generate more revenue recovery from fixed charge components
- Utilize present WPCA overcollection to reduce the impact of the rate increase

A comparison of the present and proposed rate structures for all the rates is shown on pages 10-11. The remaining pages provide a comparison at different usage levels of the impact of the proposed rate changes on SECO's members.

EXECUTIVE SUMMARY

**SUMTER ELECTRIC COOPERATIVE
ADJUSTED INCOME STATEMENT**

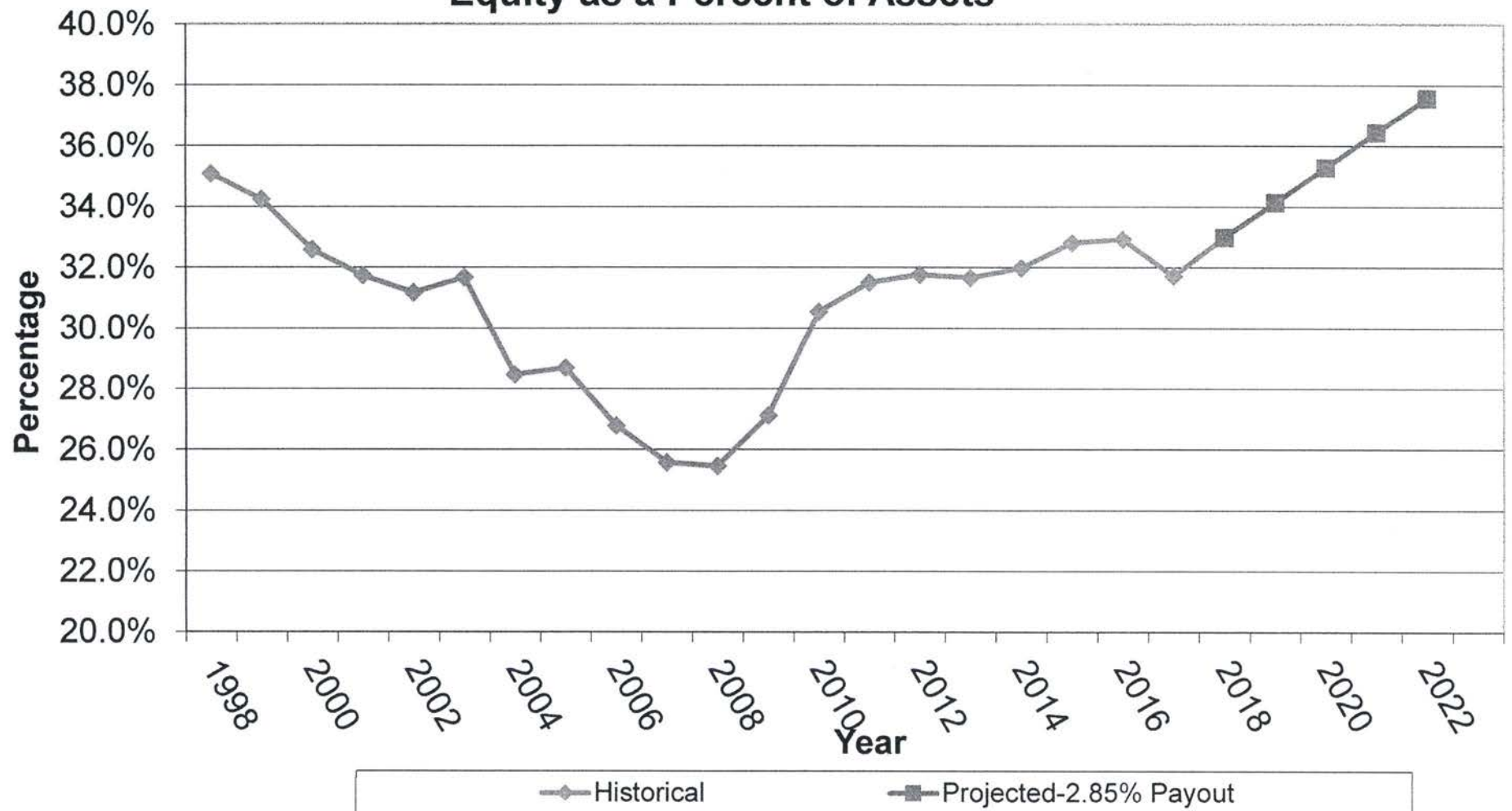
Line No.	Item (a)	2019 Projected (b)	Proposed Increase (c)	2019 Pro Forma (d)
<u>Operating Revenue</u>				
1	Rate Revenue	\$379,296,809	\$12,699,825	\$391,996,635
2	Other Revenue	<u>\$8,785,978</u>	<u>\$0</u>	<u>\$8,785,978</u>
3	TOTAL REVENUE	\$388,082,787	\$12,699,825	\$400,782,613
<u>Operating Expenses</u>				
4	Purchased Power Expense	\$262,888,825	\$0	\$262,888,825
5	Distribution - O&M	\$82,172,017	\$0	\$82,172,017
6	Depreciation	\$27,448,918	\$0	\$27,448,918
7	Taxes	\$74,254	\$0	\$74,254
8	Interest	\$15,335,567	\$0	\$15,335,567
9	Other Deductions	<u>\$354,023</u>	<u>\$0</u>	<u>\$354,023</u>
10	TOTAL EXPENSES	\$388,273,603	\$0	\$388,273,603
11	OPERATING MARGINS	(\$190,815)	\$12,699,825	\$12,509,010
12	Non-Operating Margins	\$674,448	\$0	\$674,448
13	Capital Credits & Other	<u>\$7,514,238</u>	<u>\$0</u>	<u>\$7,514,238</u>
14	TOTAL MARGINS	\$7,997,871	\$12,699,825	\$20,697,696
15	TIER (Operating Margins)	0.99		1.84
16	TIER (Total Margins)	1.54		2.39

**SUMTER ELECTRIC COOPERATIVE
DETERMINATION OF ANNUAL REVENUE REQUIREMENTS**

Line No.	Item	Amount
<u>Sources</u>		
1	Adjusted Present Revenue	\$388,082,787
2	Interest Income	\$674,448
3	Capital Credit Receipts	<u>\$697,589</u>
4	Subtotal - Cash Sources	\$389,454,824
<u>Uses</u>		
5	Operations & Maintenance Requirement	\$345,414,865
6	Tax Requirement	\$68,064
7	Working Capital Requirement	\$0
8	Debt Service Requirement	\$28,335,567
9	Capital Credit Retirement	<u>\$5,900,000</u>
10	Subtotal - Cash Requirements	\$379,718,495
11	Internally Generated Funds	\$9,736,329
12	Revenue Change	<u>\$12,699,825</u>
13	Cash Available for Construction	\$22,436,154
14	Extension & Replacements Requirement	\$53,340,153
15	Loan Funds Required	\$30,903,999
16	Equity Funds (% of Plant Investment)	42.1%
17	Loan Funds (% of Plant Investment)	57.9%
18	Percent Revenue Increase	3.27%

SUMTER EC

Equity as a Percent of Assets



**SUMTER ELECTRIC COOPERATIVE
SUMMARY OF REVENUE**

Line <u>No.</u>	Consumer <u>Classification</u> (a)	Adjusted Number of <u>Consumers</u> (b)	Adjusted Annual <u>kWh</u> (c)	Normalized <u>Revenue</u> (d)	Adjusted for Rate Change <u>Revenue</u> (e)	Revenue <u>Change</u> (f)	Percent <u>Change</u> (g)
1	Residential Service (RS)	190,856	2,322,211,409	\$275,751,888	\$287,211,733	\$11,459,845	4.16%
2	General Service Non-Demand (GS)	17,100	202,192,422	\$24,588,245	\$25,612,401	\$1,024,156	4.17%
3	General Service Demand (GSD)	1,303	658,842,034	\$59,608,407	\$59,763,209	\$154,802	0.26%
4	General Service Demand-Interruptible (GSDI)	19	49,621,980	\$3,900,561	\$3,961,583	\$61,022	1.56%
5	Cement Plant	1	122,126,400	\$7,840,690	\$7,840,690	\$0	0.00%
6	Lights	0	33,541,980	\$7,607,018	\$7,607,018	\$0	0.00%
7	TOTAL BASE RATES	<u>209,279</u>	<u>3,388,536,226</u>	<u>\$379,296,809</u>	<u>\$391,996,635</u>	<u>\$12,699,825</u>	<u>3.35%</u>
8	OTHER REVENUE			\$8,785,978	\$8,785,978	\$0	0.00%
9	GRAND TOTAL	209,279	3,388,536,226	\$388,082,787	\$400,782,613	\$12,699,825	3.27%

Sumter EC

Functionalized Allocated Income Statement (Present Rate)
By Rate Class

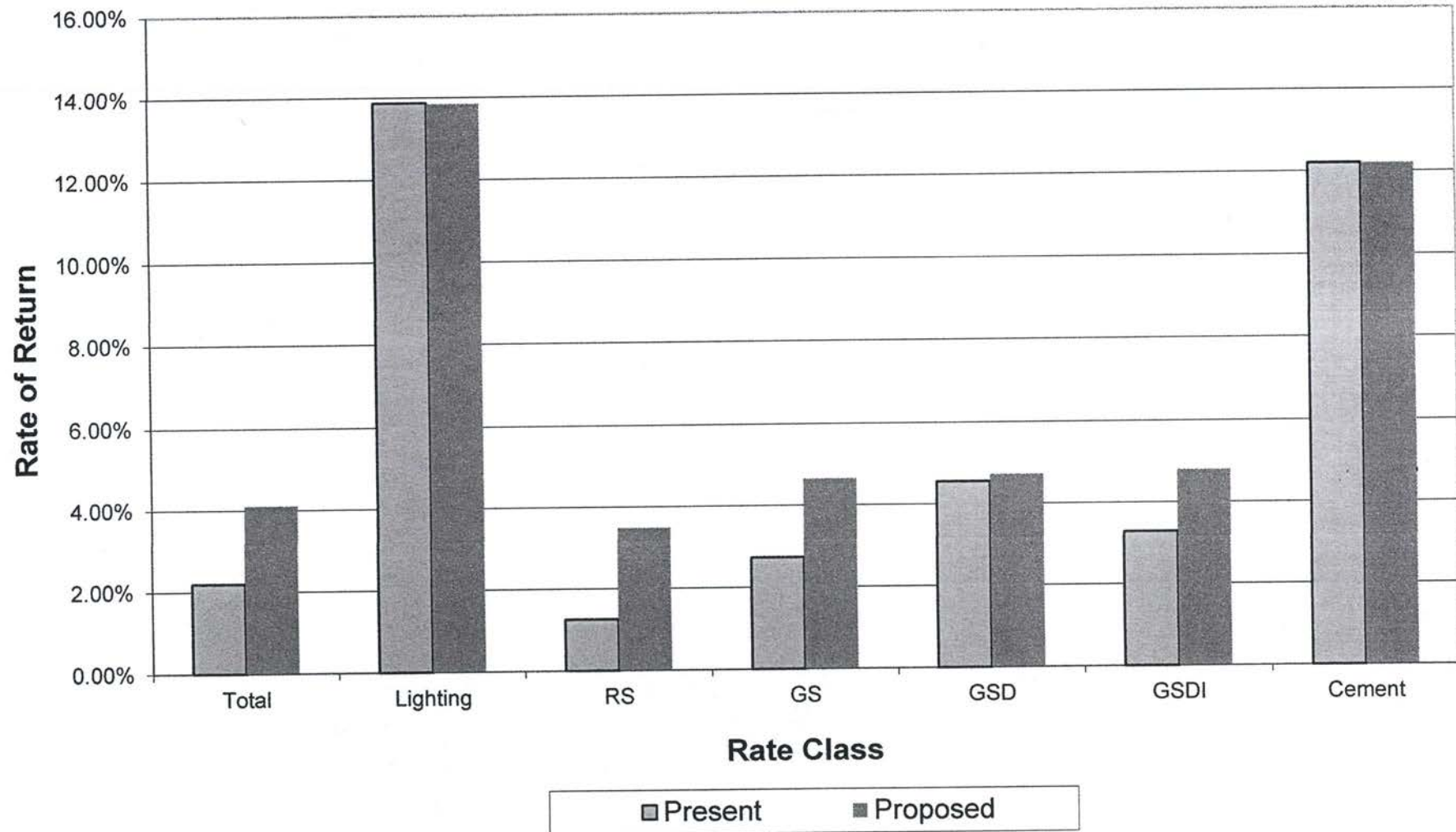
A	B	C	D	E	F	G	H	I
Line No.	Rate Class	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Allocated Rate of Return
1	Lighting	\$7,773,732	\$2,052,991	\$187,393	\$2,585,056	\$4,825,439	\$2,948,292	13.87%
2	Residential Service (RS)	\$281,795,201	\$161,194,418	\$26,014,260	\$99,890,831	\$287,099,509	(\$5,304,308)	1.26%
3	General Service Non-Dem. (GS)	\$25,127,115	\$13,215,318	\$1,859,825	\$9,821,696	\$24,896,840	\$230,276	2.72%
4	General Service Demand (GSD)	\$60,914,771	\$42,281,233	\$5,687,167	\$11,431,639	\$59,400,039	\$1,514,732	4.55%
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,986,045	\$2,991,535	\$233,389	\$721,751	\$3,946,675	\$39,370	3.29%
6	Cement Plant	\$8,485,923	\$6,864,115	\$591,208	\$649,776	\$8,105,100	\$380,823	12.20%
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
21	Total System	\$388,082,787	\$228,599,610	\$34,573,244	\$125,100,749	\$388,273,603	(\$190,815)	2.20%

Sumter EC

Functionalized Allocated Income Statement (Proposed Rate)
By Rate Class

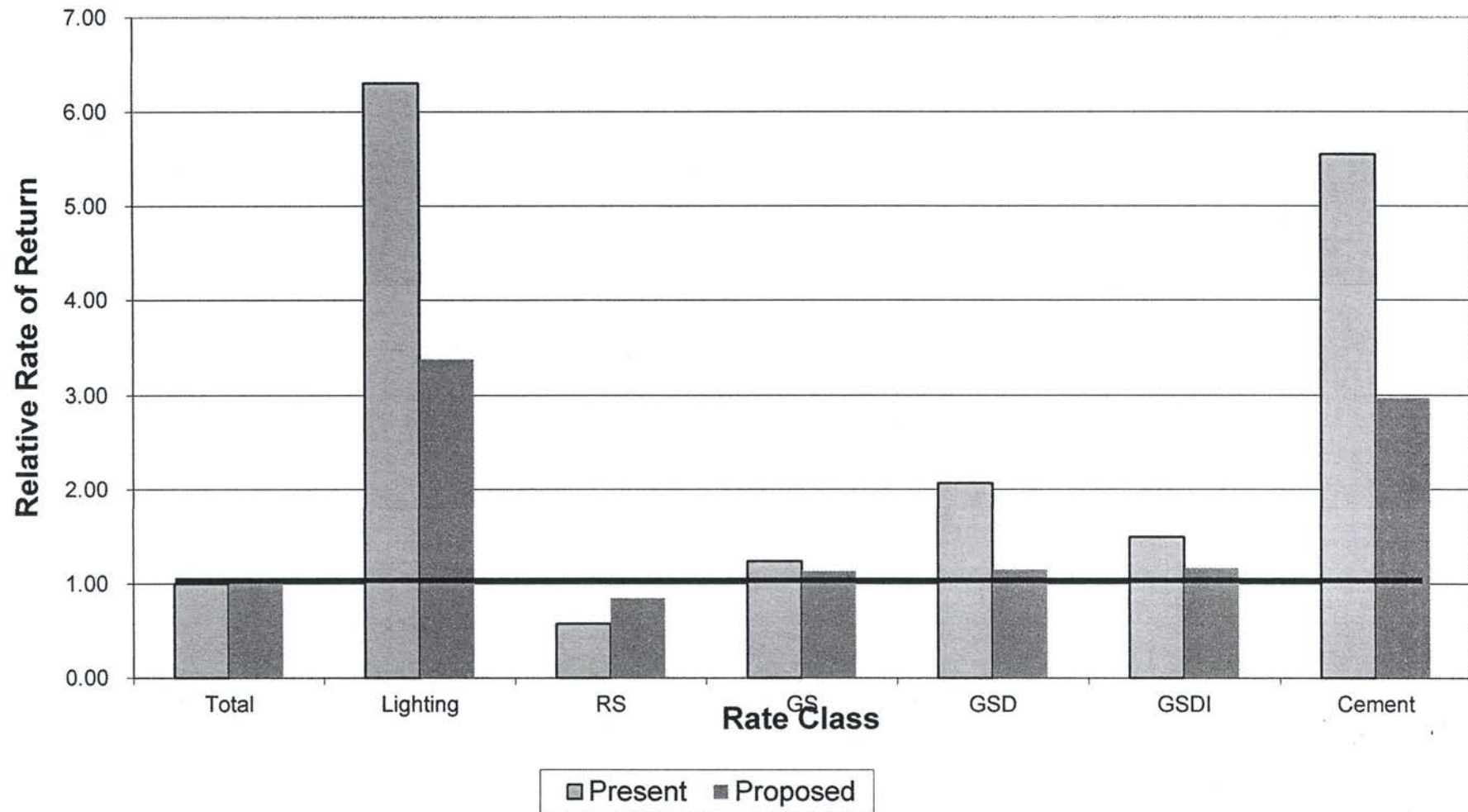
A	B	C	D	E	F	G	H	I
Line No.	Rate Class	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Allocated Rate of Return
1	Lighting	\$7,768,221	\$2,052,991	\$187,393	\$2,585,056	\$4,825,439	\$2,942,781	13.85%
2	Residential Service (RS)	\$293,298,109	\$161,194,418	\$26,014,260	\$99,890,831	\$287,099,509	\$6,198,600	3.48%
3	General Service Non-Dem. (GS)	\$26,155,160	\$13,215,318	\$1,859,825	\$9,821,696	\$24,896,840	\$1,258,320	4.65%
4	General Service Demand (GSD)	\$61,029,666	\$42,281,233	\$5,687,167	\$11,431,639	\$59,400,039	\$1,629,627	4.72%
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$4,045,534	\$2,991,535	\$233,389	\$721,751	\$3,946,675	\$98,859	4.80%
6	Cement Plant	\$8,485,923	\$6,864,115	\$591,208	\$649,776	\$8,105,100	\$380,823	12.20%
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
21	Total System	\$400,782,613	\$228,599,610	\$34,573,244	\$125,100,749	\$388,273,603	\$12,509,010	4.10%

Sumter EC Rate of Return



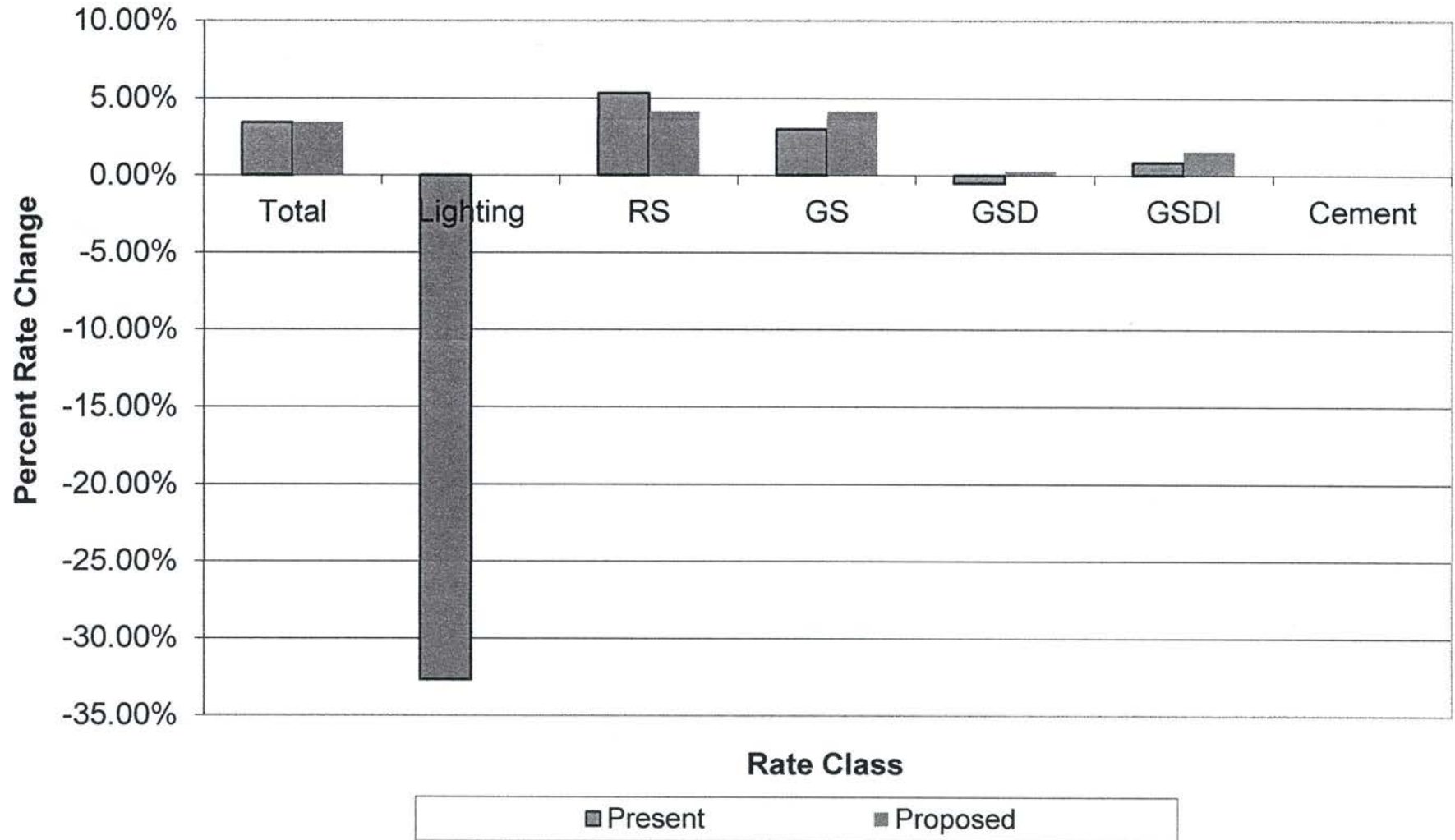
Sumter EC

Relative Rate of Return



Sumter EC

Rate Change Required to Eliminate Subsidies & Excesses



SUMTER ELECTRIC COOPERATIVE
COMPARISON OF PRESENT AND PROPOSED RATE STRUCTURES

Line No.	Rate Component (a)	Present Rates			Proposed Rates			Increase/(Decrease)		Converted Daily Charge (j)
		Base (b)	WPCA (c)	Total (d) (b)+(c)	Base (e)	WPCA (f)	Total (g) (e)+(f)	Amount (h) (g)-(d)	Percent (i) (h)/(d)	
1	Residential Service (RS)									
2	Customer Charge									
3	Post Pay	\$20.00		\$20.00	\$25.00		\$25.00	\$5.00	25.00%	\$0.83
4	Pre-Pay	\$22.19		\$22.19	\$27.19		\$27.19	\$5.00	22.53%	\$0.91
5	Energy Charge									
6	First 1000 kWh	\$0.11060	(\$0.01570)	\$0.09490	\$0.11060	(\$0.02070)	\$0.08990	(\$0.00500)	-5.27%	
7	Over 1000 kWh	\$0.13060	(\$0.01570)	\$0.11490	\$0.13060	(\$0.02070)	\$0.10990	(\$0.00500)	-4.35%	
8	Minimum Charge	\$20.00		\$20.00	\$25.00		\$25.00	\$5.00	25.00%	
9										
10	General Service Non-Demand (GS)									
11	Customer Charge									
12	Single Phase	\$22.00		\$22.00	\$27.00		\$27.00	\$5.00	22.73%	\$0.90
13	Multi Phase	\$32.00		\$32.00	\$37.00		\$37.00	\$5.00	15.63%	\$1.23
14	Energy Charge									
15	On-Peak kWh	\$0.11520	(\$0.01570)	\$0.09950	\$0.1152	(\$0.02070)	\$0.09450	(\$0.00500)	-5.03%	
16	Off-Peak kWh	\$0.11520	(\$0.01570)	\$0.09950	\$0.1152	(\$0.02070)	\$0.09450	(\$0.00500)	-5.03%	
17										
18	General Service Demand (GSD)									
19	Customer Charge	\$55.00		\$55.00	\$65.00		\$65.00	\$10.00	18.18%	\$2.17
20	Demand Charge	\$5.75		\$5.75	\$5.75		\$5.75	\$0.00	0.00%	
21	Energy Charge	\$0.08890	(\$0.01570)	\$0.07320	\$0.08890	(\$0.02070)	\$0.06820	(\$0.00500)	-6.83%	
22										
23	Large General Service Demand (LGSD)									
24	Customer Charge	\$300.00		\$300.00	\$350.00		\$350.00	\$50.00	16.67%	\$11.67
25	Demand Charge	\$5.75		\$5.75	\$5.75		\$5.75	\$0.00	0.00%	
26	Energy Charge	\$0.08489	(\$0.01570)	\$0.06919	\$0.08489	(\$0.02070)	\$0.06419	(\$0.00500)	-7.23%	
27										

SUMTER ELECTRIC COOPERATIVE
COMPARISON OF PRESENT AND PROPOSED RATE STRUCTURES

Line No.	Rate Component (a)	Present Rates			Proposed Rates			Increase/(Decrease)		Converted Daily Charge (j)
		Base (b)	WPCA (c)	Total (d) (b)+(c)	Base (e)	WPCA (f)	Total (g) (e)+(f)	Amount (h) (g)-(d)	Percent (i) (h)/(d)	
28	General Service-Time of Use (GST)									
29	Customer Charge									
30	Single Phase	\$30.00		\$30.00	\$35.00		\$35.00	\$5.00	16.67%	\$1.17
31	Multi Phase	\$50.00		\$50.00	\$60.00		\$60.00	\$10.00	20.00%	\$2.00
32	Energy Charge									
33	On-Peak kWh	\$0.31000	(\$0.01570)	\$0.29430	\$0.31000	(\$0.02070)	\$0.28930	(\$0.00500)	-1.70%	
34	Off-Peak kWh	\$0.09900	(\$0.01570)	\$0.08330	\$0.09900	(\$0.02070)	\$0.07830	(\$0.00500)	-6.00%	
35										
36	General Service Demand Time-of-Day (GSTD)									
37	Customer Charge	\$200.00		\$200.00	\$350.00		\$350.00	\$150.00	75.00%	\$11.67
38	On-Peak Demand Charge	\$13.50		\$13.50	\$13.50		\$13.50	\$0.00	0.00%	
39	Energy Charge	\$0.09152	(\$0.01570)	\$0.07582	\$0.09152	(\$0.02070)	\$0.07082	(\$0.00500)	-6.59%	
40										
41	General Service Demand-Interruptible (GSDI)									
42	Customer Charge	\$300.00		\$300.00	\$350.00		\$350.00	\$50.00	16.67%	\$11.67
43	On-Peak Demand Charge	\$13.50		\$13.50	\$13.50		\$13.50	\$0.00	0.00%	
44	Energy Charge	\$0.09300	(\$0.01570)	\$0.07730	\$0.09400	(\$0.02070)	\$0.07330	(\$0.00400)	-5.17%	
45										
46	Outdoor Lights									
47	Small (100 watt HPS)	\$8.86	(\$0.66)	\$8.20	\$8.86	(\$0.87)	\$7.99	(\$0.21)	-2.56%	\$0.30
48	Medium (250 watt HPS)	\$15.27	(\$1.63)	\$13.64	\$15.27	(\$2.15)	\$13.12	(\$0.52)	-3.81%	\$0.51
49	Large (400 watt HPS)	\$20.87	(\$2.65)	\$18.22	\$20.87	(\$3.50)	\$17.37	(\$0.85)	-4.64%	\$0.70

SUMTER ELECTRIC COOPERATIVE
Rate Comparison

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Residential

Line No.	Usage a	<1> Sumter Schedule RS (Present) b	<2> Sumter Schedule RS (Proposed) c	Difference d c-b	Percent Difference e d/b
1	0	\$20.00	\$25.00	\$5.00	25.0%
2	500	\$67.45	\$69.95	\$2.50	3.7%
3	1,000	\$114.90	\$114.90	\$0.00	0.0%
4	1,500	\$172.35	\$169.85	(\$2.50)	-1.5%
5	2,000	\$229.80	\$224.80	(\$5.00)	-2.2%
6	2,500	\$287.25	\$279.75	(\$7.50)	-2.6%
7	3,000	\$344.70	\$334.70	(\$10.00)	-2.9%
8	5,000	\$574.50	\$554.50	(\$20.00)	-3.5%

<1> Sumter Normalized WPCA Factor (\$0.01570)

<2> Sumter Proposed WPCA Factor (\$0.02070)

Line No.	Usage f	<3> <4> Duke RS-1 h	Sumter Schedule RS (Proposed) g	Difference i g-h	Percent Difference j i/g
9	0	\$8.82	\$25.00	\$16.18	64.7%
10	500	\$64.94	\$69.95	\$5.01	7.2%
11	1,000	\$121.06	\$114.90	(\$6.16)	-5.4%
12	1,500	\$189.32	\$169.85	(\$19.47)	-11.5%
13	2,000	\$257.57	\$224.80	(\$32.77)	-14.6%
14	2,500	\$325.83	\$279.75	(\$46.08)	-16.5%
15	3,000	\$394.08	\$334.70	(\$59.38)	-17.7%
16	5,000	\$667.10	\$554.50	(\$112.60)	-20.3%

<3> Sumter Proposed WPCA Factor (\$0.02070)

<4> Progress Billing Adjustments (Current Rates)

Fuel Charge (Over 1000 kWh)	\$0.03838
Fuel Charge (First 1000 kWh)	\$0.04838
Conservation Charge	\$0.00328
Capacity Pmt Charge	\$0.01433
Environmental Charge	\$0.00157
Asset Security Charge	\$0.00254

SURVEY OF RESIDENTIAL RATES

	1000 kWh		Customer Charge
Lee County	\$102.50	Lee County	\$15.00
Florida Keys	\$111.94	Sumter (Present)	\$20.00
Clay	\$112.90	Clay	\$23.00
Sumter (Present)	\$114.90	West Florida	\$24.95
Sumter (Proposed)	\$114.90	Sumter (Proposed)	\$25.00
Withlacoochee	\$119.90	Suwannee Valley	\$25.00
Suwannee Valley	\$120.00	Choctawhatchee	\$26.00
Choctawhatchee	\$121.85	Peace River	\$26.50
Central Florida	\$122.00	Talquin	\$28.00
Peace River	\$126.56	Tri-County	\$28.00
West Florida	\$129.14	Central Florida	\$28.50
Talquin	\$129.50	Florida Keys	\$30.00
Tri-County	\$131.00	Gulf Coast	\$30.00
Gulf Coast	\$132.10	Escambia	\$30.00
Glades	\$136.50	Withlacoochee	\$32.37
Escambia	\$138.00	Glades	\$45.00

SUMTER ELECTRIC COOPERATIVE
Rate Comparison

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General Service GS - Single Phase

Line No.	Usage a	<1> Sumter Sched. GS (Present) b	<2> Sumter Sched. GS (Proposed) c	Difference d c-b	Percent Difference e d/b
1	0	\$22.00	\$27.00	\$5.00	22.7%
2	500	\$71.75	\$74.25	\$2.50	3.5%
3	1,000	\$121.50	\$121.50	\$0.00	0.0%
4	2,000	\$221.00	\$216.00	(\$5.00)	-2.3%
5	3,000	\$320.50	\$310.50	(\$10.00)	-3.1%
6	5,000	\$519.50	\$499.50	(\$20.00)	-3.8%
7	10,000	\$1,017.00	\$972.00	(\$45.00)	-4.4%
8	15,000	\$1,514.50	\$1,444.50	(\$70.00)	-4.6%

<1> Sumter Normalized WPCA Factor (\$0.01570)

<2> Sumter Proposed WPCA Factor (\$0.02070)

Line No.	Usage f	<4> Duke GS-1 h	<3> Sumter Sched. GS (Proposed) g	Difference i g-h	Percent Difference j i/g
9	0	\$11.67	\$27.00	\$15.33	56.8%
10	500	\$69.34	\$74.25	\$4.91	6.6%
11	1,000	\$127.00	\$121.50	(\$5.50)	-4.5%
12	2,000	\$242.33	\$216.00	(\$26.33)	-12.2%
13	3,000	\$357.66	\$310.50	(\$47.16)	-15.2%
14	5,000	\$588.32	\$499.50	(\$88.82)	-17.8%
15	10,000	\$1,164.97	\$972.00	(\$192.97)	-19.9%
16	15,000	\$1,741.62	\$1,444.50	(\$297.12)	-20.6%

<3> Sumter Proposed WPCA Factor (\$0.02070)

<4> Progress Billing Adjustments (Current Rates)

Fuel Charge (Secondary)	\$0.04132
Conservation Charge	\$0.00270
Capacity Pmt Charge	\$0.01117
Environmental Charge	\$0.00154
Asset Security Charge	\$0.00197

SUMTER ELECTRIC COOPERATIVE
Rate Comparison

General Service - Demand (50-500 kW)

Line No.	kW a	kWh/kW b	Usage c	<1> Sumter GSD (Present) d	<2> Sumter GSD (Proposed) e	Difference f e-d	Percent Difference g f/d	<3> Duke GSD-1 h	Difference i e-h	Percent Difference j i/e
1	50	50	2,500	\$525.50	\$523.00	(\$2.50)	-0.48%	\$646.40	(\$123.40)	-23.6%
2	50	200	10,000	\$1,074.50	\$1,034.50	(\$40.00)	-3.72%	\$1,145.08	(\$110.58)	-10.7%
3	50	400	20,000	\$1,806.50	\$1,716.50	(\$90.00)	-4.98%	\$1,809.98	(\$93.48)	-5.4%
4	50	600	30,000	\$2,538.50	\$2,398.50	(\$140.00)	-5.52%	\$2,474.88	(\$76.38)	-3.2%
5	100	50	5,000	\$996.00	\$981.00	(\$15.00)	-1.51%	\$1,281.13	(\$300.13)	-30.6%
6	100	200	20,000	\$2,094.00	\$2,004.00	(\$90.00)	-4.30%	\$2,278.48	(\$274.48)	-13.7%
7	100	400	40,000	\$3,558.00	\$3,368.00	(\$190.00)	-5.34%	\$3,608.28	(\$240.28)	-7.1%
8	100	600	60,000	\$5,022.00	\$4,732.00	(\$290.00)	-5.77%	\$4,938.08	(\$206.08)	-4.4%
9	250	50	12,500	\$2,407.50	\$2,355.00	(\$52.50)	-2.18%	\$3,185.32	(\$830.32)	-35.3%
10	250	200	50,000	\$5,152.50	\$4,912.50	(\$240.00)	-4.66%	\$5,678.70	(\$766.20)	-15.6%
11	250	400	100,000	\$8,812.50	\$8,322.50	(\$490.00)	-5.56%	\$9,003.20	(\$680.70)	-8.2%
12	250	600	150,000	\$12,472.50	\$11,732.50	(\$740.00)	-5.93%	\$12,327.70	(\$595.20)	-5.1%
13	500	50	25,000	\$4,760.00	\$4,645.00	(\$115.00)	-2.42%	\$6,358.97	(\$1,713.97)	-36.9%
14	500	200	100,000	\$10,250.00	\$9,760.00	(\$490.00)	-4.78%	\$11,345.72	(\$1,585.72)	-16.2%
15	500	400	200,000	\$17,570.00	\$16,580.00	(\$990.00)	-5.63%	\$17,994.72	(\$1,414.72)	-8.5%
16	500	600	300,000	\$24,890.00	\$23,400.00	(\$1,490.00)	-5.99%	\$24,643.72	(\$1,243.72)	-5.3%

<1> Sumter Normalized WPCA Factor	(\$0.01570)
<2> Sumter Proposed WPCA Factor	(\$0.02070)
<3> Duke Billing Adjustments (Current Rates)	
Fuel Charge	\$0.04132
Conservation Charge (\$/kW)	\$0.01010
Capacity Pmt Charge (\$/kW)	\$4.06000
Environmental Charge	\$0.00152
Asset Security Charge	\$0.00179

SUMTER ELECTRIC COOPERATIVE

Rate Comparison

General Service - Demand Interruptible (50-500 NCP, 20% CP)

Line No.	kW a	kWh/kW b	Usage c	<1> Sumter GSDI (Present) d	<2> Sumter GSDI (Proposed) e	Difference f e-d	Percent Difference g f/d
1	10		2,500	\$678.25	\$668.25	(\$10.00)	-1.47%
2	10		10,000	\$1,258.00	\$1,218.00	(\$40.00)	-3.18%
3	10		20,000	\$2,031.00	\$1,951.00	(\$80.00)	-3.94%
4	10		30,000	\$2,804.00	\$2,684.00	(\$120.00)	-4.28%
5	20		5,000	\$1,006.50	\$986.50	(\$20.00)	-1.99%
6	20		20,000	\$2,166.00	\$2,086.00	(\$80.00)	-3.69%
7	20		40,000	\$3,712.00	\$3,552.00	(\$160.00)	-4.31%
8	20		60,000	\$5,258.00	\$5,018.00	(\$240.00)	-4.56%
9	50		12,500	\$1,991.25	\$1,941.25	(\$50.00)	-2.51%
10	50		50,000	\$4,890.00	\$4,690.00	(\$200.00)	-4.09%
11	50		100,000	\$8,755.00	\$8,355.00	(\$400.00)	-4.57%
12	50		150,000	\$12,620.00	\$12,020.00	(\$600.00)	-4.75%
13	100		25,000	\$3,632.50	\$3,532.50	(\$100.00)	-2.75%
14	100		100,000	\$9,430.00	\$9,030.00	(\$400.00)	-4.24%
15	100		200,000	\$17,160.00	\$16,360.00	(\$800.00)	-4.66%
16	100		300,000	\$24,890.00	\$23,690.00	(\$1,200.00)	-4.82%

<1> Sumter Normalized WPCA Factor

(\$0.01570)

<2> Sumter Proposed WPCA Factor

(\$0.02070)

SUMTER ELECTRIC COOPERATIVE
Conversion of Monthly Charge to Daily Charge

Line No.	Description (a)	Monthly Charge			Converted Daily Charge		
		Proposed Rate (b)	Energy Portion (c)	Capital Portion (d)	Proposed Rate (e)	Energy Portion (f)	Capital Portion (g)
	Outdoor Lights						
1	100 watt HPS	\$8.86	\$3.14	\$5.72	\$0.30	\$0.11	\$0.19
2	250 watt HPS	\$15.27	\$7.78	\$7.49	\$0.51	\$0.26	\$0.25
3	400 watt HPS	\$20.87	\$12.62	\$8.25	\$0.70	\$0.42	\$0.28

FINANCIAL ANALYSIS

SUMTER ELECTRIC COOPERATIVE
ADJUSTED INCOME STATEMENT
 TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Item (a)	2017 Test Year (b)	Adjustments (c)	2019 Forecast (d)	Proposed Increase (e)	2015 Pro Forma (f)
<u>Operating Revenue</u>						
1	Base Rate	\$410,645,107	\$21,365,052	\$432,010,159	\$12,699,825	\$444,709,985
2	WPCA Revenue	(\$52,185,668)	(\$2,689,764)	(\$54,875,432)	\$0	(\$54,875,432)
3	LM Incentive	\$0	\$0	\$0	\$0	\$0
4	Adjustments	<u>\$2,129,936</u>	<u>\$32,146</u>	<u>\$2,162,082</u>	<u>\$0</u>	<u>\$2,162,082</u>
5	Subtotal	\$360,589,375	\$18,707,434	\$379,296,809	\$12,699,825	\$391,996,635
6	Other Revenue	\$8,785,978	\$0	\$8,785,978	\$0	\$8,785,978
7	Adjustments	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
8	TOTAL REVENUE	\$369,375,353	\$18,707,434	\$388,082,787	\$12,699,825	\$400,782,613
<u>Operating Expenses</u>						
Purchased Power Expense:						
Seminole ECI						
9	Production Demand	\$45,381,636	\$2,613,513	\$47,995,149	\$0	\$47,995,149
10	Production Fixed Energy	\$37,552,824	\$4,387,176	\$41,940,000	\$0	\$41,940,000
11	Interim Rate Adjustment	\$0	\$0	\$0	\$0	\$0
12	Transmission Demand	\$28,650,281	\$5,922,962	\$34,573,244	\$0	\$34,573,244
13	Non-Fuel Energy	\$18,496,928	\$3,203,173	\$21,700,101	\$0	\$21,700,101
14	On-Peak Energy	\$45,050,039	(\$4,267,361)	\$40,782,679	\$0	\$40,782,679
15	Off-Peak Energy	\$83,000,422	(\$6,585,336)	\$76,415,086	\$0	\$76,415,086
16	Levelized Fuel Energy	\$0	\$0	\$0	\$0	\$0
17	Excess Member Dist. Generation	\$0	\$0	\$0	\$0	\$0
18	Interim Billing Adj.	(\$6,968,692)	\$6,968,692	\$0	\$0	\$0
19	Fuel & Purch. Power True-up	(\$249,700)	\$249,700	\$0	\$0	\$0
20	SPS Credits	\$347,004	(\$347,004)	\$0	\$0	\$0
21	Coal Transportation Credit	\$982,933	(\$982,933)	\$0	\$0	\$0
22	Distributed Generation	(\$517,434)	\$0	(\$517,434)	\$0	(\$517,434)
SEPA						
23	Demand	\$0	\$0	\$0	\$0	\$0
24	Energy	\$0	\$0	\$0	\$0	\$0
25	Not Used	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Subtotal	\$251,726,242	\$11,162,583	\$262,888,825	\$0	\$262,888,825
27	Seminole Transm. Line Maintenance	\$0	\$0	\$0	\$0	\$0
28	Generator	\$0	\$0	\$0	\$0	\$0
29	Adjustment (Actual vs Estimate)	<u>(\$0)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
30	Total Purchased Power Expense	\$251,726,242	\$11,162,583	\$262,888,825	\$0	\$262,888,825
31	Transmission	\$220,320	\$24,050	\$244,370	\$0	\$244,370
32	Distribution - Operations	\$16,648,210	\$2,708,469	\$19,356,679	\$0	\$19,356,679
33	Distribution - Maintenance	\$28,441,431	\$1,420,035	\$29,861,466	\$0	\$29,861,466
34	Customer Accounts	\$11,287,112	\$1,360,139	\$12,647,251	\$0	\$12,647,251
35	Customer Service & Info.	\$2,075,846	\$8,466	\$2,084,312	\$0	\$2,084,312
36	Sales	\$556,553	\$147,786	\$704,339	\$0	\$704,339
37	Administrative & General	<u>\$14,354,960</u>	<u>\$2,918,640</u>	<u>\$17,273,600</u>	<u>\$0</u>	<u>\$17,273,600</u>
38	Subtotal	\$73,584,432	\$8,587,585	\$82,172,017	\$0	\$82,172,017
39	Depreciation	\$24,668,433	\$2,780,485	\$27,448,918	\$0	\$27,448,918
40	Property Tax	\$59,568	\$5,686	\$65,254	\$0	\$65,254
41	Other Tax	\$8,496	\$504	\$9,000	\$0	\$9,000
42	Interest - Long Term Debt	\$13,347,049	\$1,528,066	\$14,875,115	\$0	\$14,875,115
43	Interest - Charged to Constr.	\$0	\$0	\$0	\$0	\$0
44	Interest - Other	\$366,062	\$94,390	\$460,452	\$0	\$460,452
45	Other Deductions	<u>\$364,507</u>	<u>(\$10,484)</u>	<u>\$354,023</u>	<u>\$0</u>	<u>\$354,023</u>
46	Subtotal	\$38,814,115	\$4,398,646	\$43,212,761	\$0	\$43,212,761
47	TOTAL EXPENSES	\$364,124,789	\$24,148,814	\$388,273,603	\$0	\$388,273,603
48	Operating Margins	\$5,250,564	(\$5,441,379)	(\$190,815)	\$12,699,825	\$12,509,010
49	Non-Operating Margins	\$674,448	\$0	\$674,448	\$0	\$674,448
50	Capital Credits & Other	<u>\$7,514,238</u>	<u>\$0</u>	<u>\$7,514,238</u>	<u>\$0</u>	<u>\$7,514,238</u>
51	TOTAL MARGINS	\$13,439,250	(\$5,441,379)	\$7,997,871	\$12,699,825	\$20,697,696
52	TIER (Operating Margins)	1.39		0.99		1.84
53	TIER (Modified Margins)	1.44		1.03		1.89
54	TIER (Total Margins)	2.01		1.54		2.39
55	Rate Base	\$669,620,984	\$1,517,480	\$671,138,463	\$0	\$671,138,463
56	Rate of Return	2.78%		2.19%		4.08%

**SUMTER ELECTRIC COOPERATIVE
NOTES TO INCOME STATEMENT
TEST YEAR ENDING DECEMBER 31, 2017**

1 Normalized Power Cost	\$262,888,825
Less: American Cement	<u>\$7,455,324</u>
Subtotal	\$255,433,502
Normalized kWh Sold	3,388,536,226
Less: American Cement	<u>122,126,400</u>
Subtotal	3,266,409,826
Cost per kWh Sold	\$0.07820
Base Rate Power Cost	<u>\$0.09500</u>
Normalized WPCA Factor	(\$0.01680)

2 Pro Forma Power Cost	\$262,888,825
Less: American Cement	<u>\$7,455,324</u>
Subtotal	\$255,433,502
Normalized kWh Sold	3,388,536,226
Less: American Cement	<u>122,126,400</u>
Subtotal	3,266,409,826
Cost per kWh Purchased	\$0.07820
Base Rate Power Cost	<u>\$0.09500</u>
Pro Forma WPCA Factor	(\$0.01680)

SUMTER ELECTRIC COOPERATIVE
SUMMARY OF REVENUE
TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Consumer Classification (a)	Per Books Number of Consumers (b)	Adjusted Number of Consumers (c)	Per Books Annual kWh (d)	Adjusted Annual kWh (e)	Per Books Revenue (f)	Adjusted Revenue (g)	Adjusted for Rate Change Revenue (h)	Revenue Change (i)	Percent Change (j)
<u>Residential Service (RS)</u>										
1	Base Rate	180,952	190,856	2,201,713,814	2,322,211,409	\$298,431,976	\$314,764,860	\$326,224,705	\$11,459,845	3.64%
2	WPCA Revenue				12,167	(\$36,905,651)	(\$39,012,972)	(\$39,012,972)	\$0	0.00%
3	LM Incentive					\$0	\$0	\$0	\$0	0.00%
4	User Defined					\$0	\$0	\$0	\$0	0.00%
5	Subtotal					\$261,526,325	\$275,751,888	\$287,211,733	\$11,459,845	4.16%
<u>General Service Non-Demand (GS)</u>										
6	Base Rate	16,436	17,100	194,341,044	202,192,422	\$26,898,368	\$27,985,062	\$29,009,218	\$1,024,156	3.66%
7	WPCA Revenue				11,824	(\$3,267,629)	(\$3,396,817)	(\$3,396,817)	\$0	0.00%
8	User Defined					\$0	\$0	\$0	\$0	0.00%
9	User Defined					\$0	\$0	\$0	\$0	0.00%
10	Subtotal					\$23,630,739	\$24,588,245	\$25,612,401	\$1,024,156	4.17%
<u>General Service Demand (GSD)</u>										
11	Base Rate	1,247	1,303	602,968,932	658,842,034	\$64,462,797	\$70,676,902	\$70,831,704	\$154,802	0.22%
12	WPCA Revenue					(\$10,124,865)	(\$11,068,495)	(\$11,068,495)	\$0	0.00%
13	User Defined					\$0	\$0	\$0	\$0	0.00%
14	User Defined					\$0	\$0	\$0	\$0	0.00%
15	Subtotal					\$54,337,932	\$59,608,407	\$59,763,209	\$154,802	0.26%
<u>Large General Service Demand (LGSD)</u>										
16	Base Rate	1	0	28,844,596	0	\$2,513,022	\$0	\$0	\$0	0.00%
17	WPCA Revenue					(\$501,157)	\$0	\$0	\$0	0.00%
18	User Defined					\$0	\$0	\$0	\$0	0.00%
19	User Defined					\$0	\$0	\$0	\$0	0.00%
20	Subtotal					\$2,011,865	\$0	\$0	\$0	0.00%
<u>Cement Plant</u>										
21	Base Rate	1	1	122,126,400	122,126,400	\$7,787,715	\$7,840,690	\$7,840,690	\$0	0.00%
22	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%
23	User Defined					\$0	\$0	\$0	\$0	0.00%
24	User Defined					\$0	\$0	\$0	\$0	0.00%
25	Subtotal					\$7,787,715	\$7,840,690	\$7,840,690	\$0	0.00%
<u>General Service-Time of Use (GST)</u>										
21	Base Rate	0	0	0	0	\$0	\$0	\$0	\$0	0.00%
22	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%

SUMTER ELECTRIC COOPERATIVE
SUMMARY OF REVENUE
TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Consumer Classification (a)	Per Books Number of Consumers (b)	Adjusted Number of Consumers (c)	Per Books Annual kWh (d)	Adjusted Annual kWh (e)	Per Books Revenue (f)	Adjusted Revenue (g)	Adjusted for Rate Change Revenue (h)	Revenue Change (i)	Percent Change (j)
23	User Defined					\$0	\$0	\$0	\$0	0.00%
24	User Defined					\$0	\$0	\$0	\$0	0.00%
25	Subtotal					\$0	\$0	\$0	\$0	0.00%
General Service Demand Time-of-Day (GSTD)										
26	Base Rate	0	0	0	0	\$0	\$0	\$0	\$0	0.00%
27	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%
28	User Defined					\$0	\$0	\$0	\$0	0.00%
29	User Defined					\$0	\$0	\$0	\$0	0.00%
30	Subtotal					\$0	\$0	\$0	\$0	0.00%
General Service Demand-Interruptible (GSDI)										
31	Base Rate	19	19	48,630,993	49,621,980	\$4,609,017	\$4,734,207	\$4,795,229	\$61,022	1.29%
32	WPCA Revenue					(\$816,089)	(\$833,645)	(\$833,645)	\$0	0.00%
33	Facilities Charge					\$0	\$0	\$0	\$0	0.00%
34	User Defined					\$0	\$0	\$0	\$0	0.00%
35	Subtotal					\$3,792,928	\$3,900,561	\$3,961,583	\$61,022	1.56%
Lights										
36	Base Rate	0	0	33,859,598	33,541,980	\$5,942,212	\$6,008,439	\$6,008,439	\$0	0.00%
37	WPCA Revenue					(\$570,277)	(\$563,503)	(\$563,503)	\$0	0.00%
38	User Defined					\$0	\$0	\$0	\$0	0.00%
39	Pole Rental Charge					\$2,129,936	\$2,162,082	\$2,162,082	\$0	0.00%
40	Subtotal					\$7,501,871	\$7,607,018	\$7,607,018	\$0	0.00%
TOTAL BASE RATES										
41	Base Rate	198,656	209,279	3,232,485,377	3,388,536,226	\$410,645,107	\$432,010,159	\$444,709,985	\$12,699,825	2.94%
42	WPCA Revenue					(\$52,185,668)	(\$54,875,432)	(\$54,875,432)	\$0	0.00%
43	LM Incentive					\$0	\$0	\$0	\$0	0.00%
44	Pole Rental Charge					\$2,129,936	\$2,162,082	\$2,162,082	\$0	0.00%
45	Subtotal					\$360,589,375	\$379,296,809	\$391,996,635	\$12,699,825	3.35%
46	OTHER REVENUE					\$8,785,978	\$8,785,978	\$8,785,978	\$0	0.00%
47	USER DEFINED					\$0	\$0	\$0	\$0	0.00%
48	GRAND TOTAL					\$369,375,353	\$388,082,787	\$400,782,613	\$12,699,825	3.27%

SUMTER ELECTRIC COOPERATIVE
Residential Service (RS)

Line No.	Blocks (a)	Block Data	Per Books	Present		Normalized	Normalized Present		Proposed	
		Units (b)	Billing Units (c)	Charge (d)	Amount (e)	Billing Units (f)	Charge	Amount	Charge	Amount
Basic Facilities Charge										
1	Post Pay	163,256	175,633	\$20.00	\$42,152,020	185,246	\$20.00	\$44,458,958	\$25.00	\$55,573,697
2	Prepay	0	5,319	\$22.19	\$1,416,471	5,610	\$22.19	\$1,493,993	\$27.19	\$1,830,465
3	Subtotal	163,256	180,952		\$43,568,491	190,856		\$45,952,951		\$57,404,162
Energy Charge										
4	First 500 kWh	873,584,768	991,856,157	\$0.11060	\$109,699,291	1,046,139,452	\$0.11060	\$115,703,023	\$0.11060	\$115,703,023
5	500-1000 kWh	575,489,976	653,403,421	\$0.11060	\$72,266,418	689,163,537	\$0.11060	\$76,221,487	\$0.11060	\$76,221,487
6	1000-1500 kWh	281,816,254	319,970,307	\$0.13060	\$41,788,122	337,481,962	\$0.13060	\$44,075,144	\$0.13060	\$44,075,144
7	1500-2000 kWh	119,043,745	135,160,634	\$0.13060	\$17,651,979	142,557,841	\$0.13060	\$18,618,054	\$0.13060	\$18,618,054
8	Over 2,000 kWh	89,241,254	101,323,295	\$0.13060	\$13,232,822	106,868,618	\$0.13060	\$13,957,041	\$0.13060	\$13,957,041
9	Subtotal	1,939,175,997	2,201,713,814		\$254,638,633	2,322,211,409		\$268,574,750		\$268,574,750
10	TOTAL				\$298,207,124			\$314,527,701		\$325,978,912
11	Correction Factor				1.000754014			1.000754014		1.000754014
12	ADJUSTED TOTAL				\$298,431,976			\$314,764,860		\$326,224,705 4.16%

SUMTER ELECTRIC COOPERATIVE
General Service Non-Demand (GS)

Line No.	Blocks (a)	Block	Per Books	Present		Normalized	Normalized Present		Proposed		
		Data Units (b)	Billing Units (c)	Charge (d)	Amount (e)	Billing Units (f)	Charge (g)	Amount (h)	Charge (i)	Amount (j)	
Basic Facilities Charge											
1	Single Phase	13,353	14,603	\$22.00	\$3,855,236	15,193	\$22.00	\$4,010,988	\$27.00	\$4,922,576	
2	Multi Phase	<u>1,833</u>	<u>1,833</u>	\$32.00	<u>\$703,904</u>	<u>1,907</u>	\$32.00	<u>\$732,342</u>	\$37.00	<u>\$846,770</u>	
3	Subtotal	15,186	16,436		\$4,559,140	17,100		\$4,743,329		\$5,769,346	
Energy Charge											
4	First 500 kWh	55,952,106	62,968,387	\$0.11520	\$7,253,958	65,512,310	\$0.11520	\$7,547,018	\$0.11520	\$7,547,018	
5	500-1000 kWh	31,068,205	34,964,095	\$0.11520	\$4,027,864	36,376,645	\$0.11520	\$4,190,589	\$0.11520	\$4,190,589	
6	1000-1500 kWh	20,419,551	22,980,121	\$0.11520	\$2,647,310	23,908,518	\$0.11520	\$2,754,261	\$0.11520	\$2,754,261	
7	1500-2000 kWh	14,529,951	16,351,978	\$0.11520	\$1,883,748	17,012,597	\$0.11520	\$1,959,851	\$0.11520	\$1,959,851	
8	Over 2,000 kWh	<u>50,716,692</u>	<u>57,076,463</u>	\$0.11520	<u>\$6,575,209</u>	<u>59,382,352</u>	\$0.11520	<u>\$6,840,847</u>	\$0.11520	<u>\$6,840,847</u>	
9	Subtotal	172,686,505	194,341,044		\$22,388,088	202,192,422		\$23,292,567		\$23,292,567	
								\$23,292,568			
10	TOTAL				\$26,947,228			\$28,035,896		\$29,061,913	
11	Correction Factor				<u>0.9981868</u>			<u>0.9981868</u>		<u>0.9981868</u>	
12	ADJUSTED TOTAL				\$26,898,368			\$27,985,062		\$29,009,218	
										4.17%	

SUMTER ELECTRIC COOPERATIVE
General Service Demand (GSD)

Line No.	Blocks (a)	Block Data Units (b)	Per Books Billing Units (c)	Present		Normalized Billing Units (f)	Normalized Present		Proposed	
				Charge (d)	Amount (e)		Charge	Amount	Charge	Amount
1	Basic Facilities Charge	1,238	1,247	\$55.00	\$822,800	1,303	\$55.00	\$859,683	\$65.00	\$1,015,989
2	Demand Charge	1,677,792	1,854,326	\$5.75	\$10,662,376	2,075,279	\$5.75	\$11,932,856	\$5.75	\$11,932,856
3	Energy Charge	545,565,481	602,968,932	\$0.08890	<u>\$53,603,938</u>	658,842,034	\$0.08890	<u>\$58,571,057</u>	\$0.08890	<u>\$58,571,057</u>
4	TOTAL				\$65,089,114			\$71,363,595		\$71,519,901
5	Correction Factor				<u>0.99037755</u>			<u>0.9903775</u>		<u>0.9903775</u>
6	ADJUSTED TOTAL				\$64,462,797			\$70,676,902		\$70,831,704 0.26%

SUMTER ELECTRIC COOPERATIVE
Cement Plant

Line No.	Blocks (a)	Block Data Units (b)	Per Books Billing Units (c)	Present		Normalized Billing Units (f)	Normalized Present		Proposed	
				Charge (d)	Amount (e)		Charge	Amount	Charge	Amount
1	Power Cost							\$7,455,324		\$7,455,324
2	Customer Charge					1	\$1,000.00	\$12,000	\$1,000.00	\$12,000
3	Margin Adder							<u>\$373,366</u>		<u>\$373,366</u>
4	TOTAL							\$7,840,690		\$7,840,690
	Facilities Charge					\$4,136,111	15.6%	\$645,233	15.6%	\$645,233

SUMTER ELECTRIC COOPERATIVE
General Service Demand-Interruptible (GSDI)

Line No.	Blocks (a)	Block Data Units (b)	Per Books Billing Units (c)	Present		Normalized Billing Units (f)	Normalized Present		Proposed	
				Charge (d)	Amount (e)		Charge	Amount	Charge	Amount
1	Basic Facilities Charge		19	\$300.00	\$66,600	19	\$300.00	\$68,400	\$350.00	\$79,800
2	On-Peak Demand Charge		3647.72	\$13.50	\$49,244	3,775.00	\$13.50	\$50,963	\$13.50	\$50,963
3	Energy Charge		48,630,993	\$0.09300	\$4,522,682	49,621,980	\$0.09300	\$4,614,844	\$0.09400	\$4,664,466
4	Primary Served		28,998,000	-1.0%	<u>(\$26,968)</u>	28,998,000	-1.0%	<u>(\$26,968)</u>	-1.0%	<u>(\$27,258)</u>
4	TOTAL				\$4,611,558			\$4,734,207		\$4,795,229
										\$61,022
										1.56%

SUMTER ELECTRIC COOPERATIVE
Lights

Line No.	Blocks (a)	Rate Code (b)	Light Type (c)	Present		Normalized Billing Units (f)	Normalized Present		Proposed	
				Charge (d)	Amount (e)		Charge	Amount	Charge	Amount
1	Small-100 w HPS		39,089	\$8.86	\$4,155,962	39,380	\$8.86	\$4,186,882	\$8.86	\$4,186,882
2	Medium-250 w HPS		4,337	\$15.27	\$794,689	4,478	\$15.27	\$820,549	\$15.27	\$820,549
3	Large-400 w HPS		<u>3,959</u>	\$20.87	<u>\$991,561</u>	<u>3,997</u>	\$20.87	<u>\$1,001,009</u>	\$20.87	<u>\$1,001,009</u>
4	TOTAL		47,385		\$5,942,212	47,855		\$6,008,439		\$6,008,439
5	Pole Rental Charge				\$2,129,936			\$2,162,082		\$2,162,082

**SUMTER ELECTRIC COOPERATIVE
DETERMINATION OF ANNUAL REVENUE REQUIREMENTS
TEST YEAR ENDING DECEMBER 31, 2017**

<u>A. Operations & Maintenance Requirement</u>		
1	Purchased Power	\$262,888,825
2	Transmission	\$244,370
3	Distribution - Operations	\$19,356,679
4	Distribution - Maintenance	\$29,861,466
5	Customer Accounts	\$12,647,251
6	Customer Service & Info.	\$2,084,312
7	Sales	\$704,339
8	Administrative & General	\$17,273,600
9	Other	<u>\$354,023</u>
10	Total Adjusted O&M Expense	\$345,414,865
<u>B. Tax Requirement</u>		
11	Property Tax	\$59,568
12	Other Tax	<u>\$8,496</u>
13	Total Tax Expense	\$68,064
<u>C. Working Capital Requirement</u>		
14	15/365 Days of Purchased Power	\$10,803,650
15	45/365 Days of Adjusted O&M Expense	<u>\$10,130,797</u>
16	Total Static Working Capital Needed	\$20,934,447
17	Less: Average Cash on Hand	<u>\$0</u>
18	Working Capital Recovery Amount	\$0
<u>D. Debt Service Requirement</u>		
19	Pro Forma Interest Expense	\$14,875,115
20	Principal Payments	\$13,000,000
21	Plus: Other Interest	<u>\$460,452</u>
22	Total Debt Service Requirement	\$28,335,567
<u>E. Extensions & Replacements Requirement</u>		
23	Distribution Plant Expenditures	\$44,346,000
24	General Plant Additions	<u>\$8,994,153</u>
25	Extensions & Replacements Requirement	\$53,340,153
26	<u>F. Capital Credit Retirement</u>	\$5,900,000
27	<u>G. Capital Credit Received</u>	\$697,589

**SUMTER ELECTRIC COOPERATIVE
DETERMINATION OF ANNUAL REVENUE REQUIREMENTS
TEST YEAR ENDING DECEMBER 31, 2017**

<u>Line</u> <u>No.</u>	<u>Item</u>	<u>2019</u>
<u>Sources</u>		
1	Adjusted Present Revenue	\$388,082,787
2	Interest Income	\$674,448
3	Capital Credit Receipts	<u>\$697,589</u>
4	Subtotal - Cash Sources	\$389,454,824
<u>Uses</u>		
5	Operations & Maintenance Requirement	\$345,414,865
6	Tax Requirement	\$68,064
7	Working Capital Requirement	\$0
8	Debt Service Requirement	\$28,335,567
9	Capital Credit Retirement	<u>\$5,900,000</u>
10	Subtotal - Cash Requirements	\$379,718,495
11	Internally Generated Funds	\$9,736,329
12	Revenue Change	<u>\$12,699,825</u>
13	Adjusted Internally Generated Funds	\$22,436,154
14	GRT Requirement on Revenue Change (Line 13)	\$0
15	Cash Available for Construction	\$22,436,154
Extension & Replacements Requirement		
16	Distribution	\$44,346,000
17	General	<u>\$8,994,153</u>
18	Subtotal - Extensions & Replacements	\$53,340,153
19	Loan Funds Required	\$30,903,999
20	Equity Funds (% of Plant Investment)	42.1%
21	Loan Funds (% of Plant Investment)	57.9%
22	Percent Revenue Increase	3.27%
23	Total TIER	2.39
24	Total DSC	2.26

SUMTER ELECTRIC COOPERATIVE
 NORMALIZED POWER COST
 TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Item	2019 Adjusted Total System	American Cement
	<u>Energy</u>		
1	On-Peak Energy	1,108,526,197	30,398,400
2	Off-Peak Energy	2,454,708,829	91,728,000
3	Non-Time of Use	0	
4	Excess Member Dist Generation	0	
5	Usage (kWh)	3,563,235,027	122,126,400
6			
7	Demand (kW)		
8	<i>8-Month CP:</i>		
9	Below 69 kV		
10	69 kV & Above	<u>5,646,488</u>	
11	Subtotal	5,646,488	83,419
12	<i>12-Month CP:</i>		
13	Below 69 kV		
14	69 kV & Above	<u>8,461,391</u>	
15	Subtotal	8,461,391	144,691
16			
17	<u>Charges (\$)</u>		
18	<i>Demand Charges:</i>		
19	Production Demand	\$47,995,149	\$709,063
20	Production Fixed Energy	\$41,940,000	\$1,437,453
21	Interim Rate Adjustment	\$0	\$0
22	Transmission Demand	\$34,573,244	\$591,208
23	Distribution Demand	<u>\$0</u>	<u>\$0</u>
24	Subtotal	\$124,508,393	\$2,737,724
25			
26	<i>Energy Charges:</i>		
27	Non-Fuel Energy	\$21,700,101	\$743,750
28	On-Peak Energy	\$40,782,679	\$1,118,357
29	Off-Peak Energy	\$76,415,086	\$2,855,493
30	Levelized Fuel Energy	\$0	\$0
31	Excess Member Dist Generation	<u>\$0</u>	<u>\$0</u>
32	Subtotal	\$138,897,866	\$4,717,600
33			
34	Total Charges	\$263,406,259 \$0.073923	\$7,455,324 \$0.061046

SUMTER ELECTRIC COOPERATIVE
SUMMARY OF MONTHLY OF POWER BILLS
TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Item	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
Energy														
1	On-Peak Energy	60,729,780	56,423,364	67,557,539	84,575,919	112,169,391	109,068,385	112,409,310	129,335,071	103,645,499	94,461,527	57,164,845	60,622,223	1,048,162,853
2	Off-Peak Energy	183,282,357	152,730,613	178,347,151	180,278,108	200,917,354	200,939,097	234,978,748	226,013,118	208,154,827	196,025,291	167,271,149	192,103,057	2,321,040,870
3	Non-Time of Use													0
4	Excess Member Dist Generation													0
5	Usage (kWh)	244,012,137	209,153,977	245,904,690	264,854,027	313,086,745	310,007,482	347,388,058	355,348,189	311,800,326	290,486,818	224,435,994	252,725,280	3,369,203,723
6														
Demand (kW)														
8	Production Demand	662,953	478,586	590,116	0	0	715,955	756,409	740,416	728,090	0	0	666,491	5,339,016
9	Transmission Demand	662,953	478,586	590,116	721,648	750,062	715,955	756,409	740,416	728,090	699,300	490,611	666,491	8,000,637
10														
11														
Charges (\$)														
Demand Charges:														
14	Production Demand	\$5,635,101	\$4,067,981	\$5,015,986	\$0	\$0	\$6,085,618	\$6,429,477	\$6,293,536	\$6,188,765	\$0	\$0	\$5,665,174	\$45,381,636
15	Production Fixed Energy	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$3,129,402	\$37,552,824
16	Interim Rate Adjustment													\$0
17	Transmission Demand	\$2,374,035	\$1,713,816	\$2,113,205	\$2,584,221	\$2,685,972	\$2,563,635	\$2,708,701	\$2,651,430	\$2,607,290	\$2,504,193	\$1,756,878	\$2,386,704	\$28,650,281
18	Distribution Demand													\$0
19	Subtotal	\$11,138,537	\$9,911,199	\$10,258,593	\$5,713,623	\$5,815,374	\$11,778,854	\$12,267,579	\$12,074,368	\$11,925,457	\$5,633,595	\$4,886,280	\$11,181,280	\$111,584,741
20														
Energy Charges:														
22	Non-Fuel Energy	\$1,339,627	\$1,148,255	\$1,350,017	\$1,454,049	\$1,718,846	\$1,701,941	\$1,907,160	\$1,950,862	\$1,711,784	\$1,594,773	\$1,232,154	\$1,387,462	\$18,496,928
23	On-Peak Energy	\$2,610,166	\$2,425,076	\$2,903,623	\$3,635,073	\$4,821,040	\$4,687,759	\$4,831,352	\$5,558,821	\$4,454,684	\$4,059,956	\$2,456,945	\$2,605,543	\$45,050,039
24	Off-Peak Energy	\$6,554,177	\$5,461,647	\$6,377,694	\$6,446,745	\$7,184,805	\$7,185,582	\$8,402,840	\$8,082,229	\$7,443,617	\$7,009,864	\$5,981,616	\$6,869,605	\$83,000,422
25	Levelized Fuel Energy													\$0
26	Excess Member Dist. Generation													\$0
27	Subtotal	\$10,503,970	\$9,034,978	\$10,631,334	\$11,535,867	\$13,724,691	\$13,575,282	\$15,141,353	\$15,591,912	\$13,610,084	\$12,664,593	\$9,670,715	\$10,862,610	\$146,547,389
28														
29	Total Base Charges	\$21,642,507	\$17,946,178	\$20,889,927	\$17,249,490	\$19,540,065	\$25,354,137	\$27,408,932	\$27,666,280	\$25,535,541	\$18,298,189	\$14,556,995	\$22,043,890	\$258,132,130
30														
Wholesale Rate Adjustments:														
32	Interim Billing Adj.			\$1,618										
33	Fuel & Purch. Power True-up	(\$29,659)	(\$56,642)	(\$43,790)	\$20,033	(\$17,436)	\$5,818	(\$27,085)	(\$70,356)	(\$24,693)	\$55,506	(\$70,535)	\$9,139	(\$6,968,692)
34	FMPA/PEF Settlement Charges	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	(\$249,700)
35	Solar													\$347,004
36	Seminole Facility Use	\$87,951	\$81,301	\$81,226	\$81,154	\$69,235	\$83,384	\$83,307	\$83,230	\$83,152	\$83,075	\$82,998	\$82,921	\$16,354
37	Subtotal	\$87,210	\$53,576	\$67,971	\$130,104	\$80,716	\$118,119	\$85,139	\$41,791	(\$2,877,115)	\$177,311	\$44,651	(\$3,881,572)	\$982,933
38														(\$5,872,101)
39														
Distributed Generation:														
Excess Capacity Agreement														
41	Tier 1 Excess Capacity	(\$55,539)	(\$57,792)	(\$57,001)	(\$13,452)	(\$13,744)	(\$58,140)	(\$58,327)	(\$58,370)	(\$58,336)	(\$13,736)	(\$13,736)	(\$59,262)	(\$517,434)
42	Tier 2 Excess Capacity													\$0
43	Tier 1 Non Fuel													\$0
44	Tier 2 Non Fuel													\$0
45	Tier 1 Fuel													\$0
46	Tier 2 Fuel													\$0
47	Load Agreement													
48	Off Peak Capacity													\$0
49	Excess Use Credit													\$0
50	Subtotal	(\$55,539)	(\$57,792)	(\$57,001)	(\$13,452)	(\$13,744)	(\$58,140)	(\$58,327)	(\$58,370)	(\$58,336)	(\$13,736)	(\$13,736)	(\$59,262)	(\$517,434)
51														
52	Total Base Charges	\$21,674,177	\$17,941,962	\$20,900,898	\$17,366,142	\$19,607,037	\$25,414,116	\$27,435,744	\$27,649,701	\$22,600,091	\$18,461,763	\$14,587,909	\$18,103,056	\$251,742,596
53														
54														
Form 7 Data														
56	Power Cost	\$21,674,177	\$17,941,962	\$20,900,898	\$17,366,142	\$19,607,037	\$25,414,116	\$27,435,743	\$27,649,701	\$22,600,091	\$18,461,764	\$14,587,909	\$18,103,056	\$251,742,596
57	kWh Purchased	243,188,991	208,456,209	245,349,703	265,556,344	313,102,221	309,989,334	346,528,336	354,531,163	311,380,881	292,087,697	223,203,538	253,075,301	3,366,429,718
58	Coincident Demand	661,646	477,746	598,582	723,391	752,425	713,081	755,680	739,165	726,364	697,517	490,611	666,491	7,992,679
59														
60														
Difference														
62	Power Cost	(\$0)	\$0	\$0	(\$0)	(\$0)	\$0	(\$1)	(\$0)	\$0	\$1	(\$0)	(\$0)	(\$0)
63	kWh Purchased	(823,146)	(697,788)	(554,987)	702,317	15,476	(18,148)	(859,722)	(817,026)	(419,445)	1,580,879	(1,232,456)	350,021	(2,774,005)
64	Coincident Demand	(1,307)	(840)	(1,534)	1,743	2,363	(2,874)	(749)	(1,251)	(1,726)	(1,783)	0	0	(7,958)

SUMTER ELECTRIC COOPERATIVE
NET UTILITY RATE BASE
TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Item	Per Books	Adjustments	Adjusted
<u>Utility Plant Investment</u>				
1	Utility Plant in Service	\$799,144,449	\$0	\$799,144,449
2	Construction Work in Progress	<u>\$40,021,942</u>	<u>\$0</u>	<u>\$40,021,942</u>
3	Total Utility Plant	\$839,166,391	\$0	\$839,166,391
<u>Working Capital Allowance</u>				
4	Purchased Power	\$10,344,914	\$458,736	\$10,803,650
5	Operations & Maintenance	\$9,072,053	\$1,058,743	\$10,130,797
6	Materials & Supplies	\$14,617,482	\$0	\$14,617,482
7	Prepayments	<u>\$274,068</u>	<u>\$0</u>	<u>\$274,068</u>
8	Total Allowances	\$34,308,517	\$1,517,480	\$35,825,996
<u>Deductions</u>				
9	Accumulated Depreciation	\$187,386,750	\$0	\$187,386,750
10	Customer Deposits	<u>\$16,467,174</u>	<u>\$0</u>	<u>\$16,467,174</u>
11	Total Deductions	\$203,853,924	\$0	\$203,853,924
12	NET RATE BASE	\$669,620,984	\$1,517,480	\$671,138,463

SUMTER ELECTRIC COOPERATIVE
MATERIALS & SUPPLIES and PREPAYMENTS
TEST YEAR ENDING DECEMBER 31, 2017

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Materials &</u> <u>Supplies</u>	<u>Prepayments</u>
1	Dec-16	\$14,254,802	\$176,990
2	Jan-17	\$14,655,146	\$263,420
3	Feb-17	\$14,885,566	\$233,725
4	Mar-17	\$13,698,083	\$157,168
5	Apr-17	\$13,784,140	\$266,123
6	May-17	\$13,950,057	\$258,954
7	Jun-17	\$14,383,621	\$357,247
8	Jul-17	\$14,274,259	\$488,312
9	Aug-17	\$13,923,595	\$379,047
10	Sep-17	\$15,586,489	\$223,452
11	Oct-17	\$15,340,578	\$416,728
12	Nov-17	\$15,537,463	\$231,307
13	Dec-17	<u>\$15,753,466</u>	<u>\$110,406</u>
14	Subtotal	\$190,027,265	\$3,562,879
15	13-Month Average	\$14,617,482	\$274,068

**SUMTER ELECTRIC COOPERATIVE
DEBT-TO-ASSET RATIO ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2017**

<u>Line No.</u>	<u>Year</u>	<u>Total Assets</u>	<u>Total Margins & Equity</u>	<u>Equity / Asset</u>	<u>Projected 2.03% Capital Credit Retirement</u>
1	1998	\$217,094,230	\$76,177,238	35.1%	
2	1999	\$238,166,860	\$81,586,354	34.3%	
3	2000	\$263,502,871	\$85,874,470	32.6%	
4	2001	\$271,972,718	\$86,313,607	31.7%	
5	2002	\$289,006,892	\$90,097,259	31.2%	
6	2003	\$317,416,621	\$100,550,217	31.7%	
7	2004	\$368,138,886	\$104,823,889	28.5%	
8	2005	\$387,420,074	\$111,149,512	28.7%	
9	2006	\$435,743,736	\$116,740,334	26.8%	
10	2007	\$482,772,029	\$123,490,629	25.6%	
11	2008	\$518,196,773	\$131,953,538	25.5%	
12	2009	\$537,377,673	\$145,768,718	27.1%	
13	2010	\$561,838,629	\$171,689,570	30.6%	
14	2011	\$584,378,175	\$184,137,783	31.5%	
15	2012	\$614,109,991	\$195,084,977	31.8%	
16	2013	\$653,670,990	\$206,989,982	31.7%	
17	2014	\$693,332,820	\$221,716,417	32.0%	
18	2015	\$724,709,744	\$237,766,242	32.8%	
19	2016	\$743,096,562	\$244,680,445	32.9%	
20	2017	\$797,423,756	\$252,927,118	31.7%	
21	2018			33.0%	33.0%
22	2019				34.1%
23	2020				35.3%
24	2021				36.4%
25	2022				37.6%
26	2023				

Growth Rate	
12 year average	8.25%
5 year average	7.72%
2 year average	4.13%

**SUMTER ELECTRIC COOPERATIVE
CAPITAL STRUCTURE ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2017**

<u>Line No.</u>	<u>Year</u>	<u>Long Term Debt</u>	<u>Total Margins & Equity</u>	<u>Total Capital</u>	<u>Debt / Capital</u>	<u>Equity / Capital</u>
1	1998	\$129,376,653	\$76,177,238	\$205,553,891	62.9%	37.1%
2	1999	\$143,275,271	\$81,586,354	\$224,861,625	63.7%	36.3%
3	2000	\$149,385,472	\$85,874,470	\$235,259,942	63.5%	36.5%
4	2001	\$163,537,223	\$86,313,607	\$249,850,830	65.5%	34.5%
5	2002	\$162,780,542	\$90,097,259	\$252,877,801	64.4%	35.6%
6	2003	\$181,839,270	\$100,550,217	\$282,389,487	64.4%	35.6%
7	2004	\$215,944,642	\$104,823,889	\$320,768,531	67.3%	32.7%
8	2005	\$236,320,824	\$111,149,512	\$347,470,336	68.0%	32.0%
9	2006	\$273,129,885	\$116,740,334	\$389,870,219	70.1%	29.9%
10	2007	\$316,974,404	\$123,490,629	\$440,465,033	72.0%	28.0%
11	2008	\$327,664,837	\$131,953,538	\$459,618,375	71.3%	28.7%
12	2009	\$337,709,433	\$145,768,718	\$483,478,151	69.8%	30.2%
13	2010	\$328,139,389	\$171,689,570	\$499,828,959	65.7%	34.3%
14	2011	\$339,299,798	\$184,137,783	\$523,437,581	64.8%	35.2%
15	2012	\$353,221,567	\$195,084,977	\$548,306,544	64.4%	35.6%
16	2013	\$371,036,133	\$206,989,982	\$578,026,115	64.2%	35.8%
17	2014	\$384,880,929	\$221,716,417	\$606,597,346	63.4%	36.6%
18	2015	\$404,581,881	\$237,766,242	\$642,348,123	63.0%	37.0%
19	2016	\$412,687,235	\$244,680,445	\$657,367,680	62.8%	37.2%
20	2017	\$419,171,264	\$252,927,118	\$672,098,382	62.4%	37.6%

SUMTER ELECTRIC COOPERATIVE
SUMMARY OF MONTHLY INCOME STATEMENTS
TEST YEAR ENDING DECEMBER 31, 2017

Line No.	Item	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
Operating Expenses														
	Revenue from Rates	\$29,929,252	\$25,126,184	\$29,179,901	\$26,066,936	\$29,396,718	\$35,147,171	\$38,075,895	\$38,805,979	\$32,228,869	\$27,376,570	\$22,180,100	\$27,075,802	\$360,589,375
	Other Revenue	\$747,834	\$738,449	\$735,656	\$703,032	\$732,418	\$707,909	\$737,180	\$782,097	\$660,724	\$744,355	\$768,165	\$728,158	\$8,785,978
1	Total Revenue	\$30,677,086	\$25,864,633	\$29,915,557	\$26,769,967	\$30,129,136	\$35,855,080	\$38,813,075	\$39,588,076	\$32,889,593	\$28,120,925	\$22,948,265	\$27,803,960	\$369,375,353
Operating Expenses														
2	Purchased Power Expense	\$21,674,177	\$17,941,962	\$20,900,898	\$17,366,142	\$19,607,037	\$25,414,116	\$27,435,743	\$27,649,701	\$22,600,091	\$18,461,764	\$14,587,909	\$18,103,056	\$251,742,596
3	Transmission	\$26,208	\$14,347	\$19,626	\$17,522	\$20,724	\$20,388	\$16,585	\$19,771	\$16,716	\$18,452	\$17,342	\$12,639	\$220,320
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Distribution - Operations	\$1,300,149	\$1,294,757	\$1,318,116	\$1,409,602	\$1,607,138	\$1,400,240	\$1,471,994	\$1,327,733	\$1,151,481	\$1,444,114	\$1,444,932	\$1,477,954	\$16,648,210
5	Distribution - Maintenance	\$1,721,043	\$1,740,507	\$1,814,313	\$1,963,692	\$2,236,285	\$1,960,722	\$2,085,652	\$1,923,132	\$6,016,405	\$2,207,323	\$2,236,965	\$2,535,392	\$28,441,431
6	Customer Accounts	\$822,253	\$916,953	\$955,434	\$1,003,978	\$1,096,042	\$966,499	\$957,309	\$944,623	\$756,653	\$993,071	\$933,798	\$940,499	\$11,287,112
7	Customer Service & Info.	\$230,035	\$141,434	\$139,836	\$149,892	\$212,307	\$159,916	\$173,089	\$158,672	\$118,691	\$180,504	\$200,923	\$210,547	\$2,075,846
8	Sales	\$34,176	\$39,020	\$42,190	\$36,723	\$56,088	\$39,572	\$35,546	\$45,221	\$33,633	\$93,402	\$53,330	\$47,652	\$556,553
9	Administrative & General	\$919,628	\$1,030,256	\$1,045,715	\$1,131,403	\$1,269,811	\$1,157,391	\$1,393,497	\$1,227,451	\$1,086,028	\$1,494,690	\$1,235,042	\$1,364,048	\$14,354,960
10	Subtotal	\$26,727,669	\$23,119,236	\$26,236,128	\$23,078,954	\$26,105,432	\$31,118,844	\$33,569,415	\$33,296,304	\$31,779,698	\$24,893,320	\$20,710,241	\$24,691,787	\$325,327,028
11	Depreciation	\$2,026,089	\$2,031,102	\$2,035,774	\$2,036,021	\$2,053,657	\$2,062,624	\$2,063,985	\$2,069,337	\$2,066,580	\$2,069,239	\$2,075,237	\$2,078,788	\$24,668,433
12	Property Tax	\$4,955	\$4,221	\$4,868	\$4,381	\$4,902	\$5,813	\$6,115	\$6,442	\$5,370	\$4,589	\$3,753	\$4,159	\$59,568
13	Other Tax	\$0	\$0	\$0	\$1,200	\$0	\$0	\$2,418	\$1,201	\$1,418	\$0	\$1,209	\$1,050	\$8,496
14	Interest - Long Term Debt	\$1,082,093	\$1,044,938	\$1,110,017	\$1,091,090	\$1,117,472	\$1,128,622	\$1,148,548	\$1,147,468	\$1,109,922	\$1,136,604	\$1,107,232	\$1,123,043	\$13,347,049
15	Interest - Charged to Constr.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Interest - Other	\$34,290	\$33,538	\$40,303	\$67,515	\$37,388	\$24,125	\$18,475	\$10,399	\$22,691	\$20,135	\$23,907	\$33,296	\$366,062
17	Other Deductions	\$17,099	\$17,513	\$21,439	\$13,005	\$25,976	\$10,534	\$16,685	\$14,662	\$10,014	\$110,147	\$45,323	\$62,110	\$364,507
18	Subtotal	\$3,164,526	\$3,131,312	\$3,212,401	\$3,213,212	\$3,239,395	\$3,231,718	\$3,256,226	\$3,249,509	\$3,215,995	\$3,340,714	\$3,256,661	\$3,302,446	\$38,814,115
19	TOTAL EXPENSES	\$29,892,195	\$26,250,548	\$29,448,529	\$26,292,166	\$29,344,827	\$34,350,562	\$36,825,641	\$36,545,813	\$34,995,693	\$28,234,034	\$23,966,902	\$27,994,233	\$364,141,143
20	Operating Margins	\$784,891	(\$385,915)	\$467,028	\$477,801	\$784,309	\$1,504,518	\$1,987,434	\$3,042,263	(\$2,106,100)	(\$113,109)	(\$1,018,637)	(\$190,273)	\$5,234,210
21	Non-Operating Margins	\$95,482	\$69,716	\$58,993	\$59,396	\$60,235	\$75,782	\$50,028	\$52,992	\$49,643	\$36,629	\$38,441	\$27,111	\$674,448
22	Capital Credits & Other	\$408,333	\$408,334	\$418,850	\$256,400	\$256,400	\$256,400	\$256,400	\$256,400	\$1,538,890	\$643,451	\$643,451	\$2,170,929	\$7,514,238
23	TOTAL MARGINS	\$1,288,706	\$92,135	\$944,871	\$793,597	\$1,100,944	\$1,836,700	\$2,293,862	\$3,351,655	(\$517,567)	\$566,971	(\$336,745)	\$2,007,767	\$13,422,896

**SUMTER ELECTRIC COOPERATIVE
SYSTEM LOSS ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2017**

37

Line No.	Month	kWh <u>Purchased</u>	Rolling 12-Month kWh <u>Purchased</u>	kWh <u>Sold</u>	Rolling 12-Month kWh <u>Sold</u>	Rolling System Loss Percentage
1	Jan-03	211,659,383		199,900,357		
2	Feb-03	142,954,869		134,899,357		
3	Mar-03	149,770,054		143,552,672		
4	Apr-03	157,911,339		148,418,176		
5	May-03	204,839,935		192,567,258		
6	Jun-03	197,549,227		186,443,784		
7	Jul-03	217,460,028		203,776,732		
8	Aug-03	214,370,221		201,591,491		
9	Sep-03	201,870,862		189,905,986		
10	Oct-03	173,624,702		163,554,332		
11	Nov-03	159,903,781		150,329,107		
12	Dec-03	187,344,280	2,219,258,681	187,731,093	2,102,670,345	5.25%
13	Jan-04	193,770,485	2,201,369,783	183,268,384	2,086,038,372	5.24%
14	Feb-04	165,151,546	2,223,566,460	156,286,568	2,107,425,583	5.22%
15	Mar-04	158,695,769	2,232,492,175	149,820,090	2,113,693,001	5.32%
16	Apr-04	158,253,930	2,232,834,766	150,692,877	2,115,967,702	5.23%
17	May-04	209,385,918	2,237,380,749	197,605,021	2,121,005,465	5.20%
18	Jun-04	231,075,661	2,270,907,183	218,051,432	2,152,613,113	5.21%
19	Jul-04	242,725,928	2,296,173,083	229,009,347	2,177,845,728	5.15%
20	Aug-04	238,471,495	2,320,274,357	224,664,163	2,200,918,400	5.14%
21	Sep-04	207,899,266	2,326,302,761	195,422,432	2,206,434,846	5.15%
22	Oct-04	198,660,636	2,351,338,695	187,293,295	2,230,173,809	5.15%
23	Nov-04	162,093,657	2,353,528,571	153,845,338	2,233,690,040	5.09%
24	Dec-04	202,312,151	2,368,496,442	191,720,423	2,237,679,370	5.52%
25	Jan-05	190,971,924	2,365,697,881	181,085,163	2,235,496,149	5.50%
26	Feb-05	165,732,872	2,366,279,207	162,803,166	2,242,012,747	5.25%
27	Mar-05	183,523,504	2,391,106,942	175,257,576	2,267,450,233	5.17%
28	Apr-05	164,862,673	2,397,715,685	159,130,079	2,275,887,435	5.08%
29	May-05	204,405,630	2,392,735,397	196,052,636	2,274,335,050	4.95%
30	Jun-05	225,993,323	2,387,653,059	217,016,371	2,273,299,989	4.79%
31	Jul-05	273,662,639	2,418,589,770	262,019,251	2,306,309,893	4.64%
32	Aug-05	279,193,947	2,459,312,222	266,204,395	2,347,850,125	4.53%
33	Sep-05	244,287,543	2,495,700,499	234,466,550	2,386,894,243	4.36%
34	Oct-05	216,532,805	2,513,572,668	206,763,419	2,406,364,367	4.27%
35	Nov-05	172,355,699	2,523,834,710	164,771,404	2,417,290,433	4.22%
36	Dec-05	214,156,369	2,535,678,928	202,742,165	2,428,312,175	4.23%
37	Jan-06	199,886,608	2,544,593,612	192,449,784	2,439,676,796	4.12%
38	Feb-06	190,036,364	2,568,897,104	182,868,189	2,459,741,819	4.25%
39	Mar-06	182,596,024	2,567,969,624	175,967,210	2,460,451,453	4.19%
40	Apr-06	199,410,393	2,602,517,344	190,136,781	2,491,458,155	4.27%
41	May-06	233,231,874	2,631,343,588	222,114,128	2,517,519,647	4.33%
42	Jun-06	253,950,802	2,659,301,067	241,879,674	2,542,382,950	4.40%
43	Jul-06	283,460,084	2,669,098,512	269,467,040	2,549,830,739	4.47%
44	Aug-06	293,129,430	2,683,033,995	279,453,125	2,563,079,469	4.47%
45	Sep-06	255,851,384	2,694,597,836	243,780,514	2,572,393,433	4.54%
46	Oct-06	217,362,359	2,695,427,390	207,734,404	2,573,364,418	4.53%
47	Nov-06	185,049,903	2,708,121,594	178,023,519	2,586,616,533	4.49%
48	Dec-06	198,362,672	2,692,327,897	190,418,470	2,574,292,838	4.38%
49	Jan-07	206,634,200	2,699,075,489	199,989,120	2,581,832,174	4.34%

**SUMTER ELECTRIC COOPERATIVE
SYSTEM LOSS ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2017**

Line No.	Month	kWh Purchased	Rolling 12-Month kWh Purchased	kWh Sold	Rolling 12-Month kWh Sold	Rolling System Loss Percentage
50	Feb-07	198,535,838	2,707,574,963	192,905,447	2,591,869,432	4.27%
51	Mar-07	193,627,804	2,718,606,743	188,179,698	2,604,081,920	4.21%
52	Apr-07	196,801,242	2,715,997,592	190,548,289	2,604,493,428	4.11%
53	May-07	229,995,323	2,712,761,041	219,139,559	2,601,518,859	4.10%
54	Jun-07	257,215,943	2,716,026,182	248,203,999	2,607,843,184	3.98%
55	Jul-07	286,627,931	2,719,194,029	275,500,037	2,613,876,181	3.87%
56	Aug-07	314,173,926	2,740,238,525	298,706,928	2,633,129,984	3.91%
57	Sep-07	267,960,386	2,752,347,527	258,970,363	2,648,319,833	3.78%
58	Oct-07	246,382,042	2,781,367,210	233,050,432	2,673,635,861	3.87%
59	Nov-07	184,907,286	2,781,224,593	179,894,272	2,675,506,614	3.80%
60	Dec-07	202,844,038	2,785,705,959	196,464,142	2,681,552,286	3.74%
61	Jan-08	224,694,585	2,803,766,344	213,956,662	2,695,519,828	3.86%
62	Feb-08	191,361,333	2,796,591,839	183,182,066	2,685,796,447	3.96%
63	Mar-08	198,799,711	2,801,763,746	191,362,659	2,688,979,408	4.03%
64	Apr-08	201,506,817	2,806,469,321	192,575,816	2,691,006,935	4.11%
65	May-08	247,733,702	2,824,207,700	238,243,656	2,710,111,032	4.04%
66	Jun-08	268,958,533	2,835,950,290	254,719,189	2,716,626,222	4.21%
67	Jul-08	276,014,892	2,825,337,251	261,089,030	2,702,215,215	4.36%
68	Aug-08	276,205,543	2,787,368,868	262,159,391	2,665,667,678	4.37%
69	Sep-08	267,800,985	2,787,209,467	254,835,027	2,661,532,342	4.51%
70	Oct-08	223,260,474	2,764,087,899	211,764,350	2,640,246,260	4.48%
71	Nov-08	200,165,906	2,779,346,519	189,499,781	2,649,851,769	4.66%
72	Dec-08	202,457,954	2,778,960,435	193,516,524	2,646,904,151	4.75%
73	Jan-09	236,553,333	2,790,819,183	223,725,758	2,656,673,247	4.81%
74	Feb-09	207,967,630	2,807,425,480	195,863,238	2,669,354,419	4.92%
75	Mar-09	202,629,823	2,811,255,592	192,409,172	2,670,400,932	5.01%
76	Apr-09	199,287,547	2,809,036,322	188,456,302	2,666,281,418	5.08%
77	May-09	241,811,417	2,803,114,037	229,089,391	2,657,127,153	5.21%
78	Jun-09	281,548,534	2,815,704,038	266,450,669	2,668,858,633	5.22%
79	Jul-09	288,723,220	2,828,412,366	273,007,750	2,680,777,353	5.22%
80	Aug-09	296,305,473	2,848,512,296	277,654,758	2,696,272,720	5.34%
81	Sep-09	272,609,706	2,853,321,017	258,348,103	2,699,785,796	5.38%
82	Oct-09	246,059,323	2,876,119,866	233,303,060	2,721,324,506	5.38%
83	Nov-09	185,344,205	2,861,298,165	174,827,165	2,706,651,890	5.40%
84	Dec-09	221,529,418	2,880,369,629	205,204,290	2,718,339,656	5.63%
85	Jan-10	290,789,749	2,934,606,045	275,072,203	2,769,686,101	5.62%
86	Feb-10	238,219,804	2,964,858,219	222,226,082	2,796,048,945	5.69%
87	Mar-10	212,406,713	2,974,635,109	199,629,612	2,803,269,385	5.76%
88	Apr-10	199,960,057	2,975,307,619	188,026,787	2,802,839,870	5.80%
89	May-10	275,839,137	3,009,335,339	260,422,759	2,834,173,238	5.82%
90	Jun-10	300,567,438	3,028,354,243	285,616,414	2,853,338,983	5.78%
91	Jul-10	317,261,453	3,056,892,476	300,352,553	2,880,683,786	5.76%
92	Aug-10	310,410,439	3,070,997,442	294,154,888	2,897,183,916	5.66%
93	Sep-10	278,172,245	3,076,559,981	263,618,396	2,902,454,209	5.66%
94	Oct-10	217,960,961	3,048,461,619	206,631,072	2,875,782,221	5.66%
95	Nov-10	196,644,298	3,059,761,712	185,056,914	2,886,011,970	5.68%
96	Dec-10	288,579,899	3,126,812,193	273,935,985	2,954,743,665	5.50%
97	Jan-11	234,777,448	3,070,799,892	223,543,578	2,903,215,040	5.46%
98	Feb-11	200,118,460	3,032,698,548	188,685,375	2,869,674,333	5.38%

**SUMTER ELECTRIC COOPERATIVE
SYSTEM LOSS ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2017**

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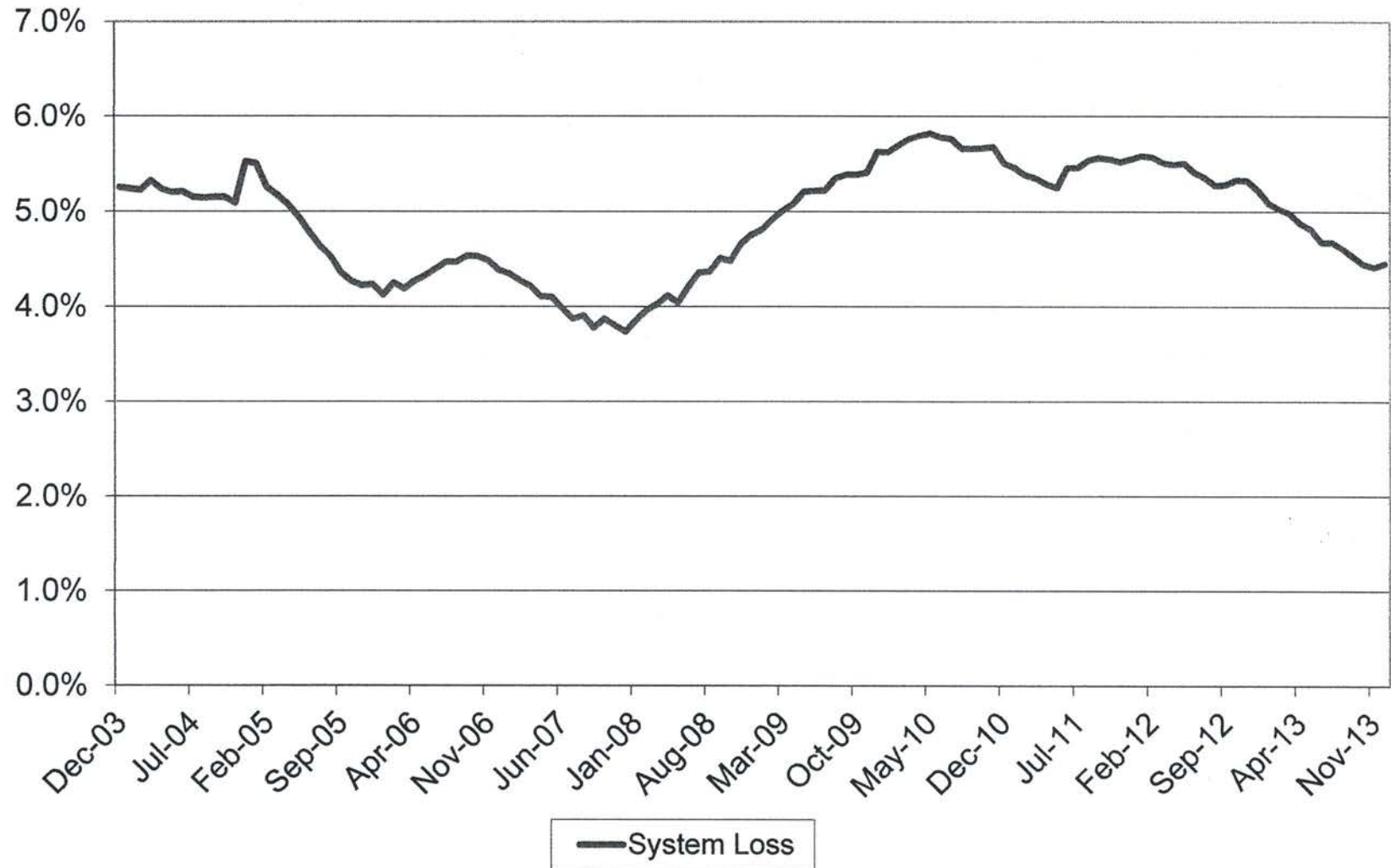
Line No.	Month	kWh <u>Purchased</u>	Rolling 12-Month kWh <u>Purchased</u>	kWh <u>Sold</u>	Rolling 12-Month kWh <u>Sold</u>	Rolling System Loss Percentage
99	Mar-11	201,754,426	3,022,046,261	190,457,031	2,860,501,752	5.35%
100	Apr-11	226,550,102	3,048,636,306	215,102,545	2,887,577,510	5.28%
101	May-11	269,788,009	3,042,585,178	255,764,916	2,882,919,667	5.25%
102	Jun-11	290,403,350	3,032,421,090	269,765,149	2,867,068,402	5.45%
103	Jul-11	299,599,321	3,014,758,958	283,559,452	2,850,275,301	5.46%
104	Aug-11	323,433,994	3,027,782,513	304,055,150	2,860,175,563	5.54%
105	Sep-11	278,079,463	3,027,689,731	262,772,453	2,859,329,620	5.56%
106	Oct-11	207,793,397	3,017,522,167	197,460,324	2,850,158,872	5.55%
107	Nov-11	187,216,183	3,008,094,052	177,091,515	2,842,193,473	5.52%
108	Dec-11	207,488,698	2,927,002,851	196,453,801	2,764,711,289	5.54%
109	Jan-12	235,347,326	2,927,572,729	223,062,546	2,764,230,257	5.58%
110	Feb-12	194,063,428	2,921,517,697	183,290,230	2,758,835,112	5.57%
111	Mar-12	212,228,147	2,931,991,418	202,101,477	2,770,479,558	5.51%
112	Apr-12	219,841,295	2,925,282,611	209,382,823	2,764,759,836	5.49%
113	May-12	271,177,206	2,926,671,808	256,621,290	2,765,616,210	5.50%
114	Jun-12	263,417,731	2,899,686,189	247,044,115	2,742,895,176	5.41%
115	Jul-12	294,946,602	2,895,033,470	280,777,691	2,740,113,415	5.35%
116	Aug-12	296,099,045	2,867,698,521	280,529,249	2,716,587,514	5.27%
117	Sep-12	275,832,001	2,865,451,059	260,418,944	2,714,234,005	5.28%
118	Oct-12	242,246,406	2,899,904,068	228,658,711	2,745,432,392	5.33%
119	Nov-12	203,853,278	2,916,541,163	193,058,067	2,761,398,944	5.32%
120	Dec-12	214,947,007	2,923,999,472	206,320,360	2,771,265,503	5.22%
121	Jan-13	209,455,212	2,898,107,358	202,384,398	2,750,587,355	5.09%
122	Feb-13	209,362,564	2,913,406,494	199,593,241	2,766,890,366	5.03%
123	Mar-13	227,127,814	2,928,306,161	217,622,215	2,782,411,104	4.98%
124	Apr-13	223,369,429	2,931,834,295	215,729,045	2,788,757,326	4.88%
125	May-13	246,916,674	2,907,573,763	235,409,196	2,767,545,232	4.82%
126	Jun-13	288,452,817	2,932,608,849	274,949,068	2,795,450,185	4.68%
127	Jul-13	290,043,509	2,927,705,756	276,142,951	2,790,815,445	4.68%
128	Aug-13	309,023,058	2,940,629,769	294,811,541	2,805,097,737	4.61%
129	Sep-13	285,002,191	2,949,799,959	271,506,763	2,816,185,556	4.53%
130	Oct-13	253,265,013	2,960,818,566	241,635,738	2,829,162,583	4.45%
131	Nov-13	208,116,912	2,965,082,200	198,082,497	2,834,187,013	4.41%
132	Dec-13	223,433,322	2,973,568,515	213,292,929	2,841,159,582	4.45%
133	Jan-14	276,062,217	3,040,175,520	262,417,887	2,901,193,071	4.57%
134	Feb-14	211,361,871	3,042,174,827	200,915,220	2,902,515,050	4.59%
135	Mar-14	218,092,152	3,033,139,165	207,680,716	2,892,573,551	4.63%
136	Apr-14	227,740,009	3,037,509,745	216,353,241	2,893,197,747	4.75%
137	May-14	271,816,135	3,062,409,206	257,231,227	2,915,019,778	4.81%
138	Jun-14	292,567,513	3,066,523,902	277,944,207	2,918,014,917	4.84%
139	Jul-14	319,438,304	3,095,918,697	303,116,399	2,944,988,365	4.88%
140	Aug-14	330,677,019	3,117,572,658	314,287,215	2,964,464,039	4.91%
141	Sep-14	284,455,230	3,117,025,697	269,492,418	2,962,449,694	4.96%
142	Oct-14	245,641,822	3,109,402,506	233,410,590	2,954,224,546	4.99%
143	Nov-14	222,962,460	3,124,248,054	211,808,806	2,967,950,855	5.00%
144	Dec-14	240,015,695	3,140,830,427	227,987,248	2,982,645,174	5.04%
145	Jan-15	250,788,890	3,115,557,100	238,103,600	2,958,330,887	5.05%
146	Feb-15	236,268,118	3,140,463,347	224,587,945	2,982,003,612	5.05%
147	Mar-15	241,809,940	3,164,181,135	229,753,520	3,004,076,416	5.06%

**SUMTER ELECTRIC COOPERATIVE
SYSTEM LOSS ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2017**

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Line No.	Month	kWh Purchased	Rolling 12-Month kWh Purchased	kWh Sold	Rolling 12-Month kWh Sold	Rolling System Loss Percentage
148	Apr-15	261,956,004	3,198,397,130	248,738,670	3,036,461,845	5.06%
149	May-15	301,591,651	3,228,172,646	286,758,778	3,065,989,396	5.02%
150	Jun-15	324,281,237	3,259,886,370	308,131,058	3,096,176,247	5.02%
151	Jul-15	318,841,927	3,259,289,993	303,412,291	3,096,472,139	5.00%
152	Aug-15	329,577,179	3,258,190,153	313,801,327	3,095,986,251	4.98%
153	Sep-15	299,719,235	3,273,454,158	284,711,840	3,111,205,673	4.96%
154	Oct-15	260,453,460	3,288,265,796	247,768,859	3,125,563,942	4.95%
155	Nov-15	247,041,003	3,312,344,339	234,041,075	3,147,796,211	4.97%
156	Dec-15	241,469,583	3,313,798,227	229,554,167	3,149,363,130	4.96%
157	Jan-16	261,901,599	3,324,910,936	248,948,589	3,160,208,119	4.95%
158	Feb-16	240,136,138	3,328,778,956	228,268,384	3,163,888,558	4.95%
159	Mar-16	241,756,267	3,328,725,283	229,465,985	3,163,601,023	4.96%
160	Apr-16	245,358,466	3,312,127,745	232,918,817	3,147,781,170	4.96%
161	May-16	294,158,977	3,304,695,071	279,582,891	3,140,605,283	4.97%
162	Jun-16	342,086,489	3,322,500,323	323,774,802	3,156,249,027	5.00%
163	Jul-16	375,581,614	3,379,240,010	357,103,838	3,209,940,574	5.01%
164	Aug-16	349,905,308	3,399,568,139	332,239,018	3,228,378,265	5.04%
165	Sep-16	320,865,053	3,420,713,957	305,423,012	3,249,089,437	5.02%
166	Oct-16	272,708,208	3,432,968,705	259,112,436	3,260,433,014	5.03%
167	Nov-16	224,419,407	3,410,347,109	213,935,469	3,240,327,408	4.99%
168	Dec-16	238,920,764	3,407,798,290	227,748,348	3,238,521,589	4.97%
169	Jan-17	243,188,991	3,389,085,682	234,105,760	3,223,678,760	4.88%
170	Feb-17	208,456,209	3,357,405,753	200,675,023	3,196,085,399	4.80%
171	Mar-17	245,349,703	3,360,999,189	235,918,884	3,202,538,298	4.71%
172	Apr-17	265,556,344	3,381,197,067	254,091,212	3,223,710,692	4.66%
173	May-17	313,102,221	3,400,140,311	299,667,749	3,243,795,550	4.60%
174	Jun-17	309,989,334	3,368,043,156	296,705,795	3,216,726,543	4.49%
175	Jul-17	346,528,336	3,338,989,878	332,681,775	3,192,304,480	4.39%
176	Aug-17	354,531,163	3,343,615,733	340,300,750	3,200,366,212	4.28%
177	Sep-17	311,380,881	3,334,131,561	298,287,473	3,193,230,672	4.23%
178	Oct-17	292,067,697	3,353,491,050	280,908,128	3,215,026,364	4.13%
179	Nov-17	223,203,538	3,352,275,181	218,660,704	3,219,751,599	3.95%
180	Dec-17	253,075,301	3,366,429,718	245,212,066	3,237,215,317	3.84%
181	Average					4.90%

Sumter EC System Loss



UNBUNDLED
ALLOCATED
COST-OF-SERVICE
STUDY

Functionalization and Classification of Utility Plant Investment and Expenses

Functionalization and Classification of Utility Plant

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Production			Transmission			Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
		Production Plant:											
1	301-303	Intangible Plant	PROD-D	\$3,555,292	\$3,555,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	310-326	Steam Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	320-325	Nuclear Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	330-336	Hydraulic Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	340-346	Other Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Total Production Plant		\$3,555,292	\$3,555,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Transmission Plant:											
7	350	Land and Land Rights	DIST-D	\$1,192,120	\$0	\$0	\$0	\$0	\$0	\$0	\$1,192,120	\$0	\$0
8	352-353	Station & Structures	DIST-D	\$1,341,283	\$0	\$0	\$0	\$0	\$0	\$0	\$1,341,283	\$0	\$0
9	354-358	Transmission	DIST-D	\$20,439,629	\$0	\$0	\$0	\$0	\$0	\$0	\$20,439,629	\$0	\$0
10		Total Transmission Plant		\$22,973,032	\$0	\$0	\$0	\$0	\$0	\$0	\$22,973,032	\$0	\$0
		Distribution Plant:											
11	360	Land and Land Rights	DIST-D	\$7,762,779	\$0	\$0	\$0	\$0	\$0	\$0	\$7,762,779	\$0	\$0
12	361	Structures & Improvements	DIST-D	\$7,515,903	\$0	\$0	\$0	\$0	\$0	\$0	\$7,515,903	\$0	\$0
13	362	Station Equipment	DIST-D	\$87,090,353	\$0	\$0	\$0	\$0	\$0	\$0	\$87,090,353	\$0	\$0
14	363	Storage Battery Equipment	DIST-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	364	Poles, Towers & Fixtures	364	\$68,395,108	\$0	\$0	\$0	\$0	\$0	\$0	\$4,199,460	\$0	\$64,195,648
16	365	Overhead Conductors	365	\$103,338,068	\$0	\$0	\$0	\$0	\$0	\$0	\$77,958,238	\$0	\$25,379,829
17	366	Underground Conduit	366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	367	Underground Conductors	367	\$189,473,643	\$0	\$0	\$0	\$0	\$0	\$0	\$31,187,362	\$0	\$158,286,281
19	368	Line Transformers	368	\$113,212,825	\$0	\$0	\$0	\$0	\$0	\$0	\$46,304,045	\$0	\$66,908,779
20	369	Services	DIST-C	\$47,472,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,472,475
21	370	Meters	DIST-C	\$22,669,840	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,669,840
22	371	Inst. on Cust. Premises	DIST-C	\$25,505,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,505,773
23	372	Leased Property	PROD-D	\$2,654,560	\$2,654,560	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	373	Street Lights	DIST-C	\$786,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$786,232
25		Total Distribution Plant		\$675,877,558	\$2,654,560	\$0	\$0	\$0	\$0	\$0	\$262,018,140	\$0	\$411,204,858
26		Total Distribution Plant (w/o subs)		\$588,787,205	\$2,654,560	\$0	\$0	\$0	\$0	\$0	\$174,927,787	\$0	\$411,204,858
27		Total Prod., Transmission & Dist. Plant		\$702,405,883	\$6,209,852	\$0	\$0	\$0	\$0	\$0	\$284,991,172	\$0	\$411,204,858
		General Plant:											
28	389	Land and Land Rights	LABOR	\$2,747,895	\$5,323	\$0	\$0	\$0	\$0	\$0	\$1,163,656	\$0	\$1,578,916
29	390	Structures & Improvements	LABOR	\$26,328,109	\$51,000	\$0	\$0	\$0	\$0	\$0	\$11,149,212	\$0	\$15,127,897
30	391	Office Furniture & Equip.	LABOR	\$20,133,379	\$39,000	\$0	\$0	\$0	\$0	\$0	\$8,525,919	\$0	\$11,568,460
31	392	Transportation Equipment	LABOR	\$17,760,553	\$34,404	\$0	\$0	\$0	\$0	\$0	\$7,521,094	\$0	\$10,205,056
32	393	Stores Equipment	LABOR	\$552,659	\$1,071	\$0	\$0	\$0	\$0	\$0	\$234,035	\$0	\$317,553
33	394	Tools, Shop & Gar. Equip.	LABOR	\$3,848,965	\$7,456	\$0	\$0	\$0	\$0	\$0	\$1,629,928	\$0	\$2,211,581
34	395	Laboratory Equipment	LABOR	\$1,654,592	\$3,205	\$0	\$0	\$0	\$0	\$0	\$700,673	\$0	\$950,714
35	396	Power - Operated Equip.	LABOR	\$23,917	\$46	\$0	\$0	\$0	\$0	\$0	\$10,128	\$0	\$13,742
36	397	Communication Equip.	LABOR	\$13,624,005	\$26,391	\$0	\$0	\$0	\$0	\$0	\$5,769,382	\$0	\$7,828,232

Functionalization and Classification of Utility Plant

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Production			Demand	Transmission		Demand	Distribution	
					Demand	Energy	Consumer		Energy	Consumer		Energy	Consumer
37	398	Miscellaneous Equip.	LABOR	\$1,192,723	\$2,310	\$0	\$0	\$0	\$0	\$0	\$505,084	\$0	\$685,328
38	399	Other Tangible Property	LABOR	\$4,137,068	\$8,014	\$0	\$0	\$0	\$0	\$0	\$1,751,932	\$0	\$2,377,122
39		Total General Plant		\$92,003,865	\$178,220	\$0	\$0	\$0	\$0	\$0	\$38,961,044	\$0	\$52,864,601
40		Total Plant in Service		\$794,409,747	\$6,388,073	\$0	\$0	\$0	\$0	\$0	\$323,952,216	\$0	\$464,069,459
41		CWIP	T&D	\$40,021,942	\$152,022	\$0	\$0	\$0	\$0	\$0	\$16,320,942	\$0	\$23,548,977
42		Total Utility Plant		\$834,431,689	\$6,540,095	\$0	\$0	\$0	\$0	\$0	\$340,273,158	\$0	\$487,618,436
		Accumulated Depreciation											
43		Production-Generators	PROD	\$2,574,359	\$2,574,359	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Transmission	TRANS	\$3,208,807	\$0	\$0	\$0	\$0	\$0	\$0	\$3,208,807	\$0	\$0
45		Distribution	DIST-4	\$106,054,230	\$0	\$0	\$0	\$0	\$0	\$0	\$31,651,251	\$0	\$74,402,978
46		Substation	362	\$22,414,724	\$0	\$0	\$0	\$0	\$0	\$0	\$22,414,724	\$0	\$0
47		General	GP	\$51,776,601	\$100,296	\$0	\$0	\$0	\$0	\$0	\$21,925,931	\$0	\$29,750,373
48		Subtotal		\$186,028,720	\$2,674,655	\$0	\$0	\$0	\$0	\$0	\$79,200,713	\$0	\$104,153,352
49		Net Utility Plant		\$648,402,969	\$3,865,440	\$0	\$0	\$0	\$0	\$0	\$261,072,445	\$0	\$383,465,084

Sumter EC

Functionalized Classification Ratios

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Not Used	Classification Description	Basis	Balance	Production			Transmission			Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
		Ratios											
1		Production Plant	PROD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2		Production - Demand	PROD-D	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3		Production - Energy	PROD-E	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
4		Production - Consumer	PROD-C	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5		Transmission Plant	TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
6		Transmission - Demand	TRAN-D	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7		Transmission - Energy	TRAN-E	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
8		Transmission - Consumer	TRAN-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
9		Distribution Plant	DIST-1	1.00000	0.00393	0.00000	0.00000	0.00000	0.00000	0.00000	0.38767	0.00000	0.60840
10		Distr. Plant - w/o subs.	DIST-2	1.00000	0.00451	0.00000	0.00000	0.00000	0.00000	0.00000	0.29710	0.00000	0.69839
11		Distribution - Demand	DIST-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
12		Distribution - Energy	DIST-E	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
13		Distribution - Consumer	DIST-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
14		Substations (362)	362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
15		Poles, Towers & Fixt. (364)	364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.06140	0.00000	0.93860
16		Overhead Conductors (365)	365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.75440	0.00000	0.24560
17		Underground Conduit (366)	366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.16460	0.00000	0.83540
18		Underground Cond. (367)	367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.16460	0.00000	0.83540
19		Transformers (368)	368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.40900	0.00000	0.59100
20		364, 365 & 369	DIST-OH1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.37480	0.00000	0.62520
21		366, 367 & 369	DIST-UG1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.13162	0.00000	0.86838
22		364, 365, 368 & 369	DIST-OH2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.38645	0.00000	0.61355
23		366, 367, 368 & 369	DIST-UG2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.22130	0.00000	0.77870
25		Production, Transmission & Dist.	PT&D	1.00000	0.00884	0.00000	0.00000	0.00000	0.00000	0.00000	0.40574	0.00000	0.58542
26		Transmission & Distribution	T&D	1.00000	0.00380	0.00000	0.00000	0.00000	0.00000	0.00000	0.40780	0.00000	0.58840
27		Total Plant In Service	PLTINS	1.00000	0.00804	0.00000	0.00000	0.00000	0.00000	0.00000	0.40779	0.00000	0.58417
28		Net Utility Plant	NUP	1.00000	0.00596	0.00000	0.00000	0.00000	0.00000	0.00000	0.40264	0.00000	0.59140
29		Labor - Total O&M	LABOR	1.00000	0.00194	0.00000	0.00000	0.00000	0.00000	0.00000	0.42347	0.00000	0.57459
30		Labor - Steam Generation	LAB-SG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
31		Labor - Nuclear Generation	LAB-NG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
32		Labor - Hydro Generation	LAB-HG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
33		General Plant	GP	1.00000	0.00194	0.00000	0.00000	0.00000	0.00000	0.00000	0.42347	0.00000	0.57459
34		Acct 587 (To Separate Generator Exper	587	1.00000	0.06840	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.93160
35		Acct 598 (To Separate Generator Exper	598	1.00000	0.04242	0.00000	0.00000	0.00000	0.00000	0.00000	0.37269	0.00000	0.58489
36		Distr. Plant (Exc. Generators)	DIST-3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.38920	0.00000	0.61080
37		Distr. Plant (Excl. Sub & Generators)	DIST-4	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.29844	0.00000	0.70156
38		User Defined		0.00000	-	-	-	-	-	-	-	-	-
39		User Defined		0.00000	-	-	-	-	-	-	-	-	-
40		User Defined		0.00000	-	-	-	-	-	-	-	-	-
41		User Defined		0.00000	-	-	-	-	-	-	-	-	-
42		User Defined		0.00000	-	-	-	-	-	-	-	-	-
43		User Defined		0.00000	-	-	-	-	-	-	-	-	-
44		User Defined		0.00000	-	-	-	-	-	-	-	-	-

Sumter EC

Determination of Consumer Related Plant

Accounts 364, 365, 367 and 368

	Account <u>364</u>	Account <u>365</u>	Account <u>367</u>	Account <u>368</u>
1 Total Plant	\$68,395,108	\$103,338,068	\$189,473,643	\$80,256,739
2 Minimum Size	POLE-40'CLASS 4	#2 ACSR	#1/0 URD-25 KVA	10KVA POLE TYPE
3 Minimum Size Unit Cost	\$211.74	\$0.40	\$4.39	\$371.22
4 Number of Items	303,176	63,442,162	36,055,825	127,783
5 Consumer Related Plant	\$64,194,486	\$25,376,865	\$158,285,072	\$47,435,605
6 Demand Related Plant	\$4,200,621	\$77,961,203	\$31,188,571	\$32,821,134
7 Consumer Related Plant	93.86%	24.56%	83.54%	59.10%
8 Demand Related Plant	6.14%	75.44%	16.46%	40.90%

Functionalization and Classification of Utility Expenses

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Production			Demand	Transmission		Demand	Distribution	
					Demand	Energy	Consumer		Energy	Consumer		Energy	Consumer
		Steam Power Generation											
1	500	Operation Supervision	LAB-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	501	Fuel	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	502	Steam Expense	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	503	Steam from Other Sources	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	504	Steam Transferred - Credit	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	505	Electric Expenses	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	506	Misc. Steam Power Exp.	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	507	Rents	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	510	Maintenance Supervision	LAB-SG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	511	Maintenance of Structures	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	512	Maintenance of Boiler Plant	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	513	Maintenance of Electric Plant	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	514	Maint. of Misc. Steam Plant	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Subtotal (502-507 & 511-514)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Nuclear Power Generation											
16	517	Operation Supervision	LAB-NG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	518	Fuel	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	519	Coolants and Water	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	520	Steam Expense	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	521	Steam from Other Sources	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	522	Steam Transferred - Credit	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	523	Electric Expenses	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	524	Misc. Nuclear Power Exp.	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	525	Rents	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	528	Maintenance Supervision	LAB-NG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	529	Maintenance of Structures	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	530	Maintenance of Reactor Plant	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	531	Maintenance of Electric Plant	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	532	Maint. of Misc. Nuclear Plant	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Subtotal (519-525 & 529-532)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Hydro Power Generation											
32	535	Operation Supervision	LAB-HG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	536	Water for Power	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	537	Hydraulic Expense	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	538	Electric Expenses	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	539	Misc. Hydraulic Power Gen.	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	540	Rents	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	541	Maintenance Supervision	LAB-HG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	542	Maintenance of Structures	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Functionalization and Classification of Utility Expenses

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Production			Transmission		Distribution			
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
40	543	Maint. of Reservoirs, Dams	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	544	Maintenance of Electric Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	545	Maint. of Misc. Hydro Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Subtotal (537-540 & 542-545)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Power Generation											
45	546	Operation Supervision	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	547	Fuel	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	548	Generation Expense	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	549	Misc. Other Power Gen.	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	550	Rents	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	551	Maintenance Supervision	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	552	Maintenance of Structures	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	553	Maintenance of Electric Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	554	Maint. of Misc. Other Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54a		Subtotal (546 & 548-554)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Generation Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56		Total Generation Non-Fuel O&M		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Power Supply Expenses											
57	555	Purchased Power Cost											
58		Production Demand	PROD-D	\$47,286,086	\$47,286,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59		Production Fixed Energy	PROD-E	\$40,502,547	\$0	\$40,502,547	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60		Transmission Demand	TRANS-D	\$33,982,035	\$0	\$0	\$0	\$33,982,035	\$0	\$0	\$0	\$0	\$0
61		Non-Fuel Energy	PROD-E	\$20,956,352	\$0	\$20,956,352	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62		On-Peak Fuel Energy	PROD-E	\$39,664,322	\$0	\$39,664,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63		Off-Peak Fuel Energy	PROD-E	\$73,559,593	\$0	\$73,559,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64		Non-TOU Fuel Energy	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65		Distributed Generation	PROD-D	(\$517,434)	(\$517,434)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66		SEPA Demand	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67		SEPA Energy	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69		User Defined	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72		User Defined	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Functionalization and Classification of Utility Expenses

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Demand	Production Energy	Consumer	Demand	Transmission Energy	Consumer	Demand	Distribution Energy	Consumer
77		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	556	Sys. Control and Load Disp.	TRANS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	557	Other Power Supply Expenses	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85		Total Purchased Power Costs		\$255,433,502	\$46,768,652	\$174,682,814	\$0	\$33,982,035	\$0	\$0	\$0	\$0	\$0
86		Total Production Costs		\$255,433,502	\$46,768,652	\$174,682,814	\$0	\$33,982,035	\$0	\$0	\$0	\$0	\$0
		Transmission Operations											
87	560	Operations Supervision	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	561	Load Dispatching	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	562	Station Expense	TRAN	\$12,881	\$0	\$0	\$0	\$0	\$0	\$0	\$12,881	\$0	\$0
90	563	Overhead Line Expense	TRAN	\$193,988	\$0	\$0	\$0	\$0	\$0	\$0	\$193,988	\$0	\$0
91	564	Underground Line Expense	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	565	Transmission by Others	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	566	Miscellaneous	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	567	Rents	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		Subtotal		\$206,869	\$0	\$0	\$0	\$0	\$0	\$0	\$206,869	\$0	\$0
		Transmission Maintenance											
96	568	Operations Supervision	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
97	569	Structures	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	570	Station Expense	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	571	Overhead Line Expense	TRAN	\$34,995	\$0	\$0	\$0	\$0	\$0	\$0	\$34,995	\$0	\$0
100	572	Underground Line Expense	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	573	Miscellaneous	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102		Subtotal		\$34,995	\$0	\$0	\$0	\$0	\$0	\$0	\$34,995	\$0	\$0
103		Total Transmission O&M		\$241,864	\$0	\$0	\$0	\$0	\$0	\$0	\$241,864	\$0	\$0
		Distribution Operations											
104	580	Operations Supervision	DIST-3	\$1,084,018	\$0	\$0	\$0	\$0	\$0	\$0	\$421,900	\$0	\$662,119
105	581	Load Dispatching	DIST-D	\$122,968	\$0	\$0	\$0	\$0	\$0	\$0	\$122,968	\$0	\$0
106	582	Station Expense	DIST-D	\$1,185,626	\$0	\$0	\$0	\$0	\$0	\$0	\$1,185,626	\$0	\$0
107	583	Overhead Line Expense	365	\$6,304,847	\$0	\$0	\$0	\$0	\$0	\$0	\$4,756,377	\$0	\$1,548,471
108	584	Underground Line Expense	367	\$1,877,405	\$0	\$0	\$0	\$0	\$0	\$0	\$309,021	\$0	\$1,568,384
109	585	Street Lighting	DIST-C	\$7,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,372
110	586	Meter Expense	DIST-C	\$3,717,567	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,717,567
111	587	Customer Installation	587	\$787,450	\$53,861	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$733,589
112	588	Miscellaneous	DIST-3	\$4,142,163	\$0	\$0	\$0	\$0	\$0	\$0	\$1,612,128	\$0	\$2,530,035
113	589	Rents	DIST-3	\$14,842	\$0	\$0	\$0	\$0	\$0	\$0	\$5,777	\$0	\$9,066

Sumter EC

Functionalization and Classification of Utility Expenses

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Demand	Production Energy	Consumer	Demand	Transmission Energy	Consumer	Demand	Distribution Energy	Consumer
114		Subtotal		\$19,244,259	\$53,861	\$0	\$0	\$0	\$0	\$0	\$8,413,797	\$0	\$10,776,601
		Distribution Maintenance											
115	590	Maintenance Supervision	DIST-3	\$3,389,946	\$0	\$0	\$0	\$0	\$0	\$0	\$1,319,366	\$0	\$2,070,580
116	591	Structures	DIST-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	592	Station Expense	DIST-D	\$1,037,396	\$0	\$0	\$0	\$0	\$0	\$0	\$1,037,396	\$0	\$0
118	593	Overhead Line Expense	365	\$19,893,011	\$0	\$0	\$0	\$0	\$0	\$0	\$15,007,287	\$0	\$4,885,723
119	594	Underground Line Expense	367	\$3,286,577	\$0	\$0	\$0	\$0	\$0	\$0	\$540,971	\$0	\$2,745,607
120	595	Line Transformers	368	\$388,274	\$0	\$0	\$0	\$0	\$0	\$0	\$158,804	\$0	\$229,470
121	596	Street Lighting	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	597	Meters	DIST-C	\$13,664	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,664
123	598	Miscellaneous	598	\$1,679,167	\$71,225	\$0	\$0	\$0	\$0	\$0	\$625,811	\$0	\$982,132
124		Subtotal		\$29,688,035	\$71,225	\$0	\$0	\$0	\$0	\$0	\$18,689,634	\$0	\$10,927,176
125		Subtotal - Distribution O&M		\$48,932,293	\$125,086	\$0	\$0	\$0	\$0	\$0	\$27,103,430	\$0	\$21,703,777
		Customer Accounts											
126	901	Supervision	DIST-C	\$164,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164,075
127	902	Meter Reading	DIST-C	\$2,504,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,504,633
128	903	Customer Records	DIST-C	\$9,650,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,650,381
129	904	Uncollectible Accounts	DIST-C	\$310,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,162
130	905	Miscellaneous	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131		Subtotal		\$12,629,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,629,251
		Customer Service											
132	907	Supervision	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	908	Customer Assistance	DIST-C	\$1,125,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,125,180
134	909	Advertising	DIST-C	\$941,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$941,133
135	910	Miscellaneous	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
136		Subtotal		\$2,066,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,066,312
		Sales											
137	911	Supervision	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	912	Demonstrating	DIST-C	\$445,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$445,362
139	913	Advertising	DIST-C	\$258,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258,977
140	914	Revenues	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	915	Costs	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	916	Miscellaneous	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143		Subtotal		\$704,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704,339
144		Subtotal - Distribution O&M Before A&G		\$64,332,195	\$125,086	\$0	\$0	\$0	\$0	\$0	\$27,103,430	\$0	\$37,103,679
145		Total Non-Fuel O&M Before A&G		\$64,574,059	\$125,086	\$0	\$0	\$0	\$0	\$0	\$27,345,294	\$0	\$37,103,679

Sumter EC

Functionalization and Classification of Utility Expenses

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Demand	Production Energy	Consumer	Demand	Transmission Energy	Consumer	Demand	Distribution Energy	Consumer
146		Ratio - Total O&M		1.000000	0.001937	0.000000	0.000000	0.000000	0.000000	0.000000	0.423472	0.000000	0.574591
		Administrative & General											
147	920	Salaries	LABOR	\$4,744,150	\$9,190	\$0	\$0	\$0	\$0	\$0	\$2,009,014	\$0	\$2,725,946
148	921	Office Supplies	LABOR	\$3,795,678	\$7,353	\$0	\$0	\$0	\$0	\$0	\$1,607,363	\$0	\$2,180,963
149	922	Administrative & General	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	923	Outside Services	LABOR	\$563,336	\$1,091	\$0	\$0	\$0	\$0	\$0	\$238,557	\$0	\$323,688
151	924	Property Insurance	GP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	925	Injuries & Damages	LABOR	\$1,264,406	\$2,449	\$0	\$0	\$0	\$0	\$0	\$535,440	\$0	\$726,517
153	926	Pensions & Benefits	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	927	Franchise	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	928	Regulatory Commission	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	929	Duplicate Charges	LABOR	(\$406,118)	(\$787)	\$0	\$0	\$0	\$0	\$0	(\$171,979)	\$0	(\$233,352)
157	930	Miscellaneous	LABOR	\$3,735,174	\$7,235	\$0	\$0	\$0	\$0	\$0	\$1,581,741	\$0	\$2,146,198
158	931	Rents	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	935	Maintenance	GP	\$3,490,641	\$6,762	\$0	\$0	\$0	\$0	\$0	\$1,478,188	\$0	\$2,005,691
160		Subtotal		\$17,187,268	\$33,293	\$0	\$0	\$0	\$0	\$0	\$7,278,323	\$0	\$9,875,651
		Depreciation & Amortization											
161	403.1	Production	PROD	\$26,245	\$26,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	403.5	Transmission	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	403.6	Distribution (Substation)	362	\$3,025,301	\$0	\$0	\$0	\$0	\$0	\$0	\$3,025,301	\$0	\$0
164	403.6	Distribution (Other)	DIST-4	\$21,224,266	\$0	\$0	\$0	\$0	\$0	\$0	\$6,334,255	\$0	\$14,890,011
165	403.7	General	GP	\$3,017,946	\$5,846	\$0	\$0	\$0	\$0	\$0	\$1,278,015	\$0	\$1,734,085
166		Subtotal		\$27,293,759	\$32,091	\$0	\$0	\$0	\$0	\$0	\$10,637,572	\$0	\$16,624,096
		Property Tax											
167	408.1	Property Tax	PLTINS	\$65,254	\$525	\$0	\$0	\$0	\$0	\$0	\$26,610	\$0	\$38,119
		Tax - Payroll											
168	408.2	US Unemployment	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	408.3	FICA	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	408.4	State Social Security	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	408.5	State Tax	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	408.6	Internal Usage kWh Tax	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	408.9	PSC Revenue Utility Tax	DIST-C	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
174		Subtotal		\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
		Debt Service											
175	427	Interest - LTD	NUP*	\$14,791,187	\$88,177	\$0	\$0	\$0	\$0	\$0	\$5,955,512	\$0	\$8,747,498
176	431	Interest - Short Term Debt	NUP*	\$460,452	\$2,745	\$0	\$0	\$0	\$0	\$0	\$185,396	\$0	\$272,311
177		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Functionalization and Classification of Utility Expenses

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Production			Transmission			Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
180		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182		Subtotal		\$15,251,639	\$90,922	\$0	\$0	\$0	\$0	\$0	\$6,140,908	\$0	\$9,019,809
		Other Expenses											
183	426	Other Deductions	NUP	\$354,023	\$2,110	\$0	\$0	\$0	\$0	\$0	\$142,544	\$0	\$209,369
184		Amortization of Loan Expense	NUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199		Subtotal		\$354,023	\$2,110	\$0	\$0	\$0	\$0	\$0	\$142,544	\$0	\$209,369

* NUP is the default classifier. The user should evaluate the Utility's debt and debt service to determine if portions are directly assignable to specific service categories. An example would be debt issued specifically for the construction of a production plant or transmission line.

200	Power Production (Incl. Fuel)	Summary	\$255,433,502	\$46,768,652	\$174,682,814	\$0	\$33,982,035	\$0	\$0	\$0	\$0	\$0	\$0
201	Transmission O&M	Summary	\$241,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241,864	\$0	\$0
202	Distribution O&M	Summary	\$48,932,293	\$125,086	\$0	\$0	\$0	\$0	\$0	\$0	\$27,103,430	\$0	\$21,703,777
203	Customer Accounts	Summary	\$12,629,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,629,251
204	Customer Service	Summary	\$2,066,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,066,312
205	Sales	Summary	\$704,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704,339
206	Administrative & General	Summary	\$17,187,268	\$33,293	\$0	\$0	\$0	\$0	\$0	\$0	\$7,278,323	\$0	\$9,875,651
207	Depreciation & Amortization	Summary	\$27,293,759	\$32,091	\$0	\$0	\$0	\$0	\$0	\$0	\$10,637,572	\$0	\$16,624,096
208	Property Tax	Summary	\$65,254	\$525	\$0	\$0	\$0	\$0	\$0	\$0	\$26,610	\$0	\$38,119
209	Tax - Other	Summary	\$9,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,000
210	Interest Expense	Summary	\$15,251,639	\$90,922	\$0	\$0	\$0	\$0	\$0	\$0	\$6,140,908	\$0	\$9,019,809
211	Other Expenses	Summary	\$354,023	\$2,110	\$0	\$0	\$0	\$0	\$0	\$0	\$142,544	\$0	\$209,369
212	Total Expenses	Summary	\$380,168,503	\$47,052,681	\$174,682,814	\$0	\$33,982,035	\$0	\$0	\$0	\$51,571,250	\$0	\$72,879,723

Subfunctionalization of Distribution
Plant Investment and Expenses (Demand-Related)

Sub-Functionalization of Distribution Plant Investment (Demand-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary 3-Phase	1-Phase	Meters 3-Phase	1-Phase	Metering & Billing	Consumer Services	Lights
		Transmission Plant:												
1	350	Land and Land Rights	STRAN-D	\$1,192,120	\$1,192,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	352-353	Station & Structures	STRAN-D	\$1,341,283	\$1,341,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	354-358	Transmission	STRAN-D	\$20,439,629	\$20,439,629	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Total Transmission Plant		\$22,973,032	\$22,973,032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Plant:												
5	360	Land and Land Rights	362-D	\$7,762,779	\$0	\$7,762,779	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	361	Structures & Improvements	362-D	\$7,515,903	\$0	\$7,515,903	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	362	Station Equipment	362-D	\$87,090,353	\$0	\$87,090,353	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	363	Storage Battery Equipment	362-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	364	Poles, Towers & Fixtures	364-D	\$4,199,460	\$0	\$0	\$3,672,369	\$195,606	\$331,484	\$0	\$0	\$0	\$0	\$0
10	365	Overhead Conductors	365-D	\$77,958,238	\$0	\$0	\$76,923,902	\$68,048	\$966,288	\$0	\$0	\$0	\$0	\$0
11	366	Underground Conduit	366-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	367	Underground Conductors	367-D	\$31,187,362	\$0	\$0	\$25,270,750	\$40,918	\$5,875,694	\$0	\$0	\$0	\$0	\$0
13	368	Line Transformers	368-D	\$46,304,045	\$0	\$0	\$1,480,073	\$9,524,491	\$35,299,482	\$0	\$0	\$0	\$0	\$0
14	369	Services	369-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	370	Meters	370-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	371	Inst. on Cust. Premises	371-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	372	Leased Property	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	373	Street Lights	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Distribution Plant		\$262,018,140	\$0	\$102,369,035	\$107,347,094	\$9,829,063	\$42,472,948	\$0	\$0	\$0	\$0	\$0
20		Total Distribution Plant (w/o subs)		\$174,927,787	\$0	\$15,278,682	\$107,347,094	\$9,829,063	\$42,472,948	\$0	\$0	\$0	\$0	\$0
21		Total Transmission & Dist. Plant		\$284,991,172	\$22,973,032	\$102,369,035	\$107,347,094	\$9,829,063	\$42,472,948	\$0	\$0	\$0	\$0	\$0
		General Plant:												
22	389	Land and Land Rights	LABOR-D	\$1,163,656	\$10,292	\$166,085	\$928,867	\$8,533	\$49,879	\$0	\$0	\$0	\$0	\$0
23	390	Structures & Improvements	LABOR-D	\$11,149,212	\$98,613	\$1,591,289	\$8,899,653	\$81,756	\$477,902	\$0	\$0	\$0	\$0	\$0
24	391	Office Furniture & Equip.	LABOR-D	\$8,525,919	\$75,410	\$1,216,875	\$6,805,658	\$62,520	\$365,456	\$0	\$0	\$0	\$0	\$0
25	392	Transportation Equipment	LABOR-D	\$7,521,094	\$66,523	\$1,073,460	\$6,003,575	\$55,151	\$322,385	\$0	\$0	\$0	\$0	\$0
26	393	Stores Equipment	LABOR-D	\$234,035	\$2,070	\$33,403	\$186,814	\$1,716	\$10,032	\$0	\$0	\$0	\$0	\$0
27	394	Tools, Shop & Gar. Equip.	LABOR-D	\$1,629,928	\$14,416	\$232,634	\$1,301,060	\$11,952	\$69,865	\$0	\$0	\$0	\$0	\$0
28	395	Laboratory Equipment	LABOR-D	\$700,673	\$6,197	\$100,005	\$559,299	\$5,138	\$30,034	\$0	\$0	\$0	\$0	\$0
29	396	Power - Operated Equip.	LABOR-D	\$10,128	\$90	\$1,446	\$8,085	\$74	\$434	\$0	\$0	\$0	\$0	\$0
30	397	Communication Equip.	LABOR-D	\$5,769,382	\$51,029	\$823,444	\$4,605,303	\$42,306	\$247,300	\$0	\$0	\$0	\$0	\$0
31	398	Miscellaneous Equip.	LABOR-D	\$505,084	\$4,467	\$72,089	\$403,174	\$3,704	\$21,650	\$0	\$0	\$0	\$0	\$0
32	399	Other Tangible Property	LABOR-D	\$1,751,932	\$15,496	\$250,047	\$1,398,447	\$12,847	\$75,095	\$0	\$0	\$0	\$0	\$0
33		Total General Plant		\$38,961,044	\$344,603	\$5,560,776	\$31,099,936	\$285,697	\$1,670,032	\$0	\$0	\$0	\$0	\$0
34		Total Plant in Service		\$323,952,216	\$23,317,635	\$107,929,811	\$138,447,030	\$10,114,760	\$44,142,980	\$0	\$0	\$0	\$0	\$0
35		CWIP	PLTINS-D	\$16,320,942	\$1,174,759	\$5,437,580	\$6,975,059	\$509,589	\$2,223,955	\$0	\$0	\$0	\$0	\$0
36		Total Utility Plant		\$340,273,158	\$24,492,394	\$113,367,391	\$145,422,089	\$10,624,349	\$46,366,935	\$0	\$0	\$0	\$0	\$0
		Accumulated Depreciation												
37		Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Transmission	STRAN-D	\$3,208,807	\$3,208,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		Distribution	DIST-D2	\$31,651,251	\$0	\$2,764,509	\$19,423,271	\$1,778,460	\$7,685,011	\$0	\$0	\$0	\$0	\$0
40		Substation	362-D	\$22,414,724	\$0	\$22,414,724	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		General	GP-D	\$21,925,931	\$193,931	\$3,129,413	\$17,501,971	\$160,780	\$939,836	\$0	\$0	\$0	\$0	\$0
42		Subtotal		\$79,200,713	\$3,402,738	\$28,308,645	\$36,925,242	\$1,939,241	\$8,624,847	\$0	\$0	\$0	\$0	\$0
43		Net Utility Plant		\$261,072,445	\$21,089,657	\$85,058,746	\$108,496,847	\$8,685,108	\$37,742,087	\$0	\$0	\$0	\$0	\$0

Distribution Subfunctional Classification Ratios (Demand-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Not Used	Classification Description	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
		Ratios												
1		Subtransmission	STRAN-D	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2		Distribution Plant	DIST-D1	1.00000	0.00000	0.39069	0.40969	0.03751	0.16210	0.00000	0.00000	0.00000	0.00000	0.00000
3		Distr. Plant - w/o subs.	DIST-D2	1.00000	0.00000	0.08734	0.81367	0.05619	0.24280	0.00000	0.00000	0.00000	0.00000	0.00000
4		Substations (362)	362-D	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5		Poles, Towers & Fixt. (364)	364-D	1.00000	0.00000	0.00000	0.87449	0.04658	0.07893	0.00000	0.00000	0.00000	0.00000	0.00000
6		Overhead Conductors (365)	365-D	1.00000	0.00000	0.00000	0.98673	0.00087	0.01239	0.00000	0.00000	0.00000	0.00000	0.00000
7		Underground Conduit (366)	366-D	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
8		Underground Cond. (367)	367-D	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
9		Transformers (368)	368-D	1.00000	0.00000	0.00000	0.03196	0.20569	0.76234	0.00000	0.00000	0.00000	0.00000	0.00000
10		Services (369)	369-D	1.00000	0.00000	0.00000	0.00000	0.01536	0.98464	0.00000	0.00000	0.00000	0.00000	0.00000
11		Meters (370)	370-D	1.00000	0.00000	0.00000	0.00913	0.00000	0.00000	0.17510	0.81577	0.00000	0.00000	0.00000
12		364, 365 & 369	DIST-OH1-D	1.00000	0.00000	0.00000	0.98099	0.00321	0.01580	0.00000	0.00000	0.00000	0.00000	0.00000
13		366, 367 & 369	DIST-UG1-D	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
14		364, 365, 368 & 369	DIST-OH2-D	1.00000	0.00000	0.00000	0.63892	0.07620	0.28489	0.00000	0.00000	0.00000	0.00000	0.00000
15		366, 367, 368 & 369	DIST-UG2-D	1.00000	0.00000	0.00000	0.34521	0.12344	0.53135	0.00000	0.00000	0.00000	0.00000	0.00000
16		Metering & Billing	M&B-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
17		Consumer Services	CS-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18		Lights	LTS-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19		Transmission & Distribution	T&D-D	1.00000	0.08061	0.35920	0.37687	0.03449	0.14903	0.00000	0.00000	0.00000	0.00000	0.00000
20		Total Plant In Service	PLTINS-D	1.00000	0.07198	0.33317	0.42737	0.03122	0.13626	0.00000	0.00000	0.00000	0.00000	0.00000
21		Net Utility Plant	NUP-D	1.00000	0.08078	0.32581	0.41558	0.03327	0.14457	0.00000	0.00000	0.00000	0.00000	0.00000
22		Labor - Total O&M	LABOR-D	1.00000	0.00884	0.14273	0.79823	0.00733	0.04286	0.00000	0.00000	0.00000	0.00000	0.00000
23		General Plant	GP-D	1.00000	0.00884	0.14273	0.79823	0.00733	0.04286	0.00000	0.00000	0.00000	0.00000	0.00000
24		Revenue	REV-D											
25		Primary-Demand	PRIM-D	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
27		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
28		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
29		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
30		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
31		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
32		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
33		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
34		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-

Subfunctionalization of Distribution Expenses (Demand-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary			Meters	Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
		Transmission Operations												
1	560	Operations Supervision	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	561	Load Dispatching	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	562	Station Expense	STRAN-D	\$12,881	\$12,881	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	563	Overhead Line Expense	STRAN-D	\$193,988	\$193,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	564	Underground Line Expense	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565	Transmission by Others	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	566	Miscellaneous	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	567	Rents	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Subtotal		\$206,869	\$206,869	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Transmission Maintenance												
10	568	Operations Supervision	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	569	Structures	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	570	Station Expense	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	571	Overhead Line Expense	STRAN-D	\$34,995	\$34,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	572	Underground Line Expense	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	573	Miscellaneous	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Subtotal		\$34,995	\$34,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Transmission O&M		\$241,864	\$241,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Operations												
18	580	Operations Supervision	DIST-D1	\$421,900	\$0	\$164,834	\$172,849	\$15,827	\$68,390	\$0	\$0	\$0	\$0	\$0
19	581	Load Dispatching	362-D	\$122,968	\$0	\$122,968	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	582	Station Expense	362-D	\$1,185,626	\$0	\$1,185,626	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	583	Overhead Line Expense	365-D	\$4,756,377	\$0	\$0	\$4,693,270	\$4,152	\$58,955	\$0	\$0	\$0	\$0	\$0
22	584	Underground Line Expense	367-D	\$309,021	\$0	\$0	\$250,396	\$405	\$58,219	\$0	\$0	\$0	\$0	\$0
23	585	Street Lighting	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	586	Meter Expense	370-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	587	Customer Installation	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	588	Miscellaneous	DIST-D1	\$1,612,128	\$0	\$629,850	\$660,478	\$60,476	\$261,325	\$0	\$0	\$0	\$0	\$0
27	589	Rents	DIST-D1	\$5,777	\$0	\$2,257	\$2,367	\$217	\$936	\$0	\$0	\$0	\$0	\$0
28		Subtotal		\$8,413,797	\$0	\$2,105,535	\$5,779,360	\$81,076	\$447,825	\$0	\$0	\$0	\$0	\$0
		Distribution Maintenance												
29	590	Maintenance Supervision	DIST-D1	\$1,319,366	\$0	\$515,469	\$540,535	\$49,493	\$213,868	\$0	\$0	\$0	\$0	\$0
30	591	Structures	362-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	592	Station Expense	362-D	\$1,037,396	\$0	\$1,037,396	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	593	Overhead Line Expense	365-D	\$15,007,287	\$0	\$0	\$14,808,173	\$13,100	\$186,014	\$0	\$0	\$0	\$0	\$0
33	594	Underground Line Expense	367-D	\$540,971	\$0	\$0	\$438,342	\$710	\$101,919	\$0	\$0	\$0	\$0	\$0
34	595	Line Transformers	368-D	\$158,804	\$0	\$0	\$5,076	\$32,665	\$121,063	\$0	\$0	\$0	\$0	\$0
35	596	Street Lighting	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	597	Meters	370-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	598	Miscellaneous	DIST-D1	\$625,811	\$0	\$244,501	\$256,390	\$23,476	\$101,443	\$0	\$0	\$0	\$0	\$0
38		Subtotal		\$18,689,634	\$0	\$1,797,365	\$16,048,517	\$119,444	\$724,308	\$0	\$0	\$0	\$0	\$0
39		Subtotal - Distribution O&M		\$27,103,430	\$0	\$3,902,900	\$21,827,878	\$200,520	\$1,172,133	\$0	\$0	\$0	\$0	\$0
		Customer Accounts												
40	901	Supervision	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	902	Meter Reading	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	903	Customer Records	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	904	Uncollectible Accounts	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Subfunctionalization of Distribution Expenses (Demand-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary 3-Phase	1-Phase	Meters 3-Phase	1-Phase	Metering & Billing	Consumer Services	Lights
44	905	Miscellaneous	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Customer Service												
46	907	Supervision	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	908	Customer Assistance	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	909	Advertising	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	910	Miscellaneous	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Sales												
51	911	Supervision	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	912	Demonstrating	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	913	Advertising	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	914	Revenues	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	915	Costs	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	916	Miscellaneous	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58		Subtotal - Distribution O&M Before A&G		\$27,103,430	\$0	\$3,902,900	\$21,827,878	\$200,520	\$1,172,133	\$0	\$0	\$0	\$0	\$0
59		Total Non-Fuel O&M Before A&G		\$27,345,294	\$241,864	\$3,902,900	\$21,827,878	\$200,520	\$1,172,133	\$0	\$0	\$0	\$0	\$0
60		Ratio - Total O&M		1.000000	0.008845	0.142727	0.798232	0.007333	0.042864	0.000000	0.000000	0.000000	0.000000	0.000000
		Administrative & General												
61	920	Salaries	LABOR-D	\$2,009,014	\$17,769	\$286,740	\$1,603,658	\$14,732	\$86,115	\$0	\$0	\$0	\$0	\$0
62	921	Office Supplies	LABOR-D	\$1,607,363	\$14,217	\$229,413	\$1,283,048	\$11,787	\$68,898	\$0	\$0	\$0	\$0	\$0
63	922	Administrative & General	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	923	Outside Services	LABOR-D	\$238,557	\$2,110	\$34,048	\$190,424	\$1,749	\$10,226	\$0	\$0	\$0	\$0	\$0
65	924	Property Insurance	GP-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	925	Injuries & Damages	LABOR-D	\$535,440	\$4,736	\$76,422	\$427,406	\$3,926	\$22,951	\$0	\$0	\$0	\$0	\$0
67	926	Pensions & Benefits	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	927	Franchise	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	928	Regulatory Commission	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	929	Duplicate Charges	LABOR-D	(\$171,979)	(\$1,521)	(\$24,546)	(\$137,279)	(\$1,261)	(\$7,372)	\$0	\$0	\$0	\$0	\$0
71	930	Miscellaneous	LABOR-D	\$1,581,741	\$13,990	\$225,756	\$1,262,595	\$11,599	\$67,800	\$0	\$0	\$0	\$0	\$0
72	931	Rents	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	935	Maintenance	GP-D	\$1,478,188	\$13,074	\$210,977	\$1,179,937	\$10,839	\$63,361	\$0	\$0	\$0	\$0	\$0
74		Subtotal		\$7,278,323	\$64,375	\$1,038,810	\$5,809,788	\$53,371	\$311,979	\$0	\$0	\$0	\$0	\$0
		Depreciation & Amortization												
75	403.1	Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	403.5	Transmission	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	403.6	Distribution (Substation)	362-D	\$3,025,301	\$0	\$3,025,301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	403.6	Distribution (Other)	DIST-D2	\$6,334,255	\$0	\$553,252	\$3,887,112	\$355,917	\$1,537,975	\$0	\$0	\$0	\$0	\$0
79	403.7	General	GP-D	\$1,278,015	\$11,304	\$182,407	\$1,020,152	\$9,372	\$54,781	\$0	\$0	\$0	\$0	\$0
80		Subtotal		\$10,637,572	\$11,304	\$3,760,959	\$4,907,264	\$365,289	\$1,592,756	\$0	\$0	\$0	\$0	\$0
		Property Tax												
81	408.1	Property Tax	PLTINS-D	\$26,610	\$1,915	\$8,865	\$11,372	\$831	\$3,626	\$0	\$0	\$0	\$0	\$0
		Tax - Payroll												

Subfunctionalization of Distribution Expenses (Demand-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtrans- mission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
82	408.2	US Unemployment	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	408.3	FICA	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	408.4	State Social Security	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	408.5	State Tax	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	408.6	Interrel Usage kWh Tax	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	408.9	PSC Revenue Utility Tax	REV-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Debt Service												
89	427	Interest - LTD	NUP-D	\$5,955,512	\$481,091	\$1,940,336	\$2,475,000	\$198,122	\$860,962	\$0	\$0	\$0	\$0	\$0
90	431	Reserve Fund	NUP-D	\$185,396	\$14,976	\$60,403	\$77,047	\$6,168	\$26,802	\$0	\$0	\$0	\$0	\$0
91		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96		Subtotal		\$6,140,908	\$496,068	\$2,000,739	\$2,552,047	\$204,290	\$887,764	\$0	\$0	\$0	\$0	\$0
		Other Expenses												
97	426	Other Deductions	NUP-D	\$142,544	\$11,515	\$46,441	\$59,238	\$4,742	\$20,607	\$0	\$0	\$0	\$0	\$0
98		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113		Subtotal		\$142,544	\$11,515	\$46,441	\$59,238	\$4,742	\$20,607	\$0	\$0	\$0	\$0	\$0

114		Transmission O&M	Summary	\$241,864	\$241,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115		Distribution O&M	Summary	\$27,103,430	\$0	\$3,902,900	\$21,827,878	\$200,520	\$1,172,133	\$0	\$0	\$0	\$0	\$0
116		Customer Accounts	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117		Customer Service	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118		Sales	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119		Administrative & General	Summary	\$7,278,323	\$64,375	\$1,038,810	\$5,809,788	\$53,371	\$311,979	\$0	\$0	\$0	\$0	\$0
120		Depreciation & Amortization	Summary	\$10,637,572	\$11,304	\$3,760,959	\$4,907,264	\$365,289	\$1,592,756	\$0	\$0	\$0	\$0	\$0
121		Property Tax	Summary	\$26,610	\$1,915	\$8,865	\$11,372	\$831	\$3,626	\$0	\$0	\$0	\$0	\$0
122		Tax - Other	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123		Interest Expense	Summary	\$6,140,908	\$496,068	\$2,000,739	\$2,552,047	\$204,290	\$887,764	\$0	\$0	\$0	\$0	\$0
124		Other Expenses	Summary	\$142,544	\$11,515	\$46,441	\$59,238	\$4,742	\$20,607	\$0	\$0	\$0	\$0	\$0
125		Total Expenses	Summary	\$51,571,250	\$827,041	\$10,758,715	\$35,167,587	\$829,042	\$3,988,864	\$0	\$0	\$0	\$0	\$0

Subfunctionalization of Distribution
Plant Investment and Expenses (Consumer-Related)

Sub-Functionalization of Distribution Plant Investment (Consumer-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
		Transmission Plant:												
1	350	Land and Land Rights	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	352-353	Station & Structures	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	354-358	Transmission	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Plant:												
5	360	Land and Land Rights	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	361	Structures & Improvements	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	362	Station Equipment	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	363	Storage Battery Equipment	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	364	Poles, Towers & Fixtures	364-C	\$64,195,848	\$0	\$0	\$56,138,202	\$2,990,163	\$5,067,283	\$0	\$0	\$0	\$0	\$0
10	365	Overhead Conductors	365-C	\$25,379,829	\$0	\$0	\$25,043,094	\$22,154	\$314,581	\$0	\$0	\$0	\$0	\$0
11	366	Underground Conduit	366-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	367	Underground Conductors	367-C	\$158,286,281	\$0	\$0	\$128,257,499	\$207,673	\$29,821,109	\$0	\$0	\$0	\$0	\$0
13	368	Line Transformers	368-C	\$66,908,779	\$0	\$0	\$2,138,687	\$13,762,772	\$51,007,320	\$0	\$0	\$0	\$0	\$0
14	369	Services	369-C	\$47,472,475	\$0	\$0	\$0	\$729,034	\$46,743,441	\$0	\$0	\$0	\$0	\$0
15	370	Meters	370-C	\$22,669,840	\$0	\$0	\$206,920	\$0	\$0	\$3,969,600	\$18,493,320	\$0	\$0	\$0
16	371	Inst. on Cust. Premises	LTS-C	\$25,505,773	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,505,773
17	372	Leased Property	LTS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	373	Street Lights	LTS-C	\$786,232	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$786,232
19		Total Distribution Plant		\$411,204,858	\$0	\$0	\$211,784,402	\$17,711,797	\$132,953,734	\$3,969,600	\$18,493,320	\$0	\$0	\$26,292,004
20		Total Distribution Plant (w/o subs)		\$411,204,858	\$0	\$0	\$211,784,402	\$17,711,797	\$132,953,734	\$3,969,600	\$18,493,320	\$0	\$0	\$26,292,004
21		Total Transmission & Dist. Plant		\$411,204,858	\$0	\$0	\$211,784,402	\$17,711,797	\$132,953,734	\$3,969,600	\$18,493,320	\$0	\$0	\$26,292,004
		General Plant:												
22	389	Land and Land Rights	LABOR-C	\$1,578,916	\$0	\$0	\$557,748	\$16,655	\$151,769	\$30,372	\$141,496	\$537,427	\$117,903	\$25,546
23	390	Structures & Improvements	LABOR-C	\$15,127,897	\$0	\$0	\$5,343,891	\$159,579	\$1,454,126	\$291,002	\$1,355,700	\$5,149,193	\$1,129,649	\$244,759
24	391	Office Furniture & Equip.	LABOR-C	\$11,568,460	\$0	\$0	\$4,086,529	\$122,032	\$1,111,985	\$222,532	\$1,036,718	\$3,937,641	\$863,854	\$187,169
25	392	Transportation Equipment	LABOR-C	\$10,205,056	\$0	\$0	\$3,604,910	\$107,650	\$980,932	\$196,305	\$914,535	\$3,473,569	\$762,044	\$165,110
26	393	Stores Equipment	LABOR-C	\$317,553	\$0	\$0	\$112,175	\$3,350	\$30,524	\$6,108	\$28,458	\$108,088	\$23,713	\$5,138
27	394	Tools, Shop & Gar. Equip.	LABOR-C	\$2,211,581	\$0	\$0	\$781,235	\$23,329	\$212,582	\$42,542	\$198,193	\$752,772	\$165,146	\$35,782
28	395	Laboratory Equipment	LABOR-C	\$950,714	\$0	\$0	\$335,837	\$10,029	\$91,385	\$18,288	\$85,199	\$323,601	\$70,993	\$15,382
29	396	Power - Operated Equip.	LABOR-C	\$13,742	\$0	\$0	\$4,854	\$145	\$1,321	\$264	\$1,232	\$4,678	\$1,026	\$222
30	397	Communication Equip.	LABOR-C	\$7,828,232	\$0	\$0	\$2,765,303	\$82,577	\$752,466	\$150,585	\$701,534	\$2,664,552	\$584,559	\$126,655
31	398	Miscellaneous Equip.	LABOR-C	\$685,328	\$0	\$0	\$242,090	\$7,229	\$65,875	\$13,183	\$61,416	\$233,270	\$51,176	\$11,088
32	399	Other Tangible Property	LABOR-C	\$2,377,122	\$0	\$0	\$839,712	\$25,075	\$228,494	\$45,727	\$213,028	\$809,119	\$177,507	\$38,460
33		Total General Plant		\$52,864,601	\$0	\$0	\$18,674,285	\$557,650	\$5,081,458	\$1,016,908	\$4,737,507	\$17,993,911	\$3,947,570	\$855,311
34		Total Plant in Service		\$464,069,459	\$0	\$0	\$230,458,687	\$18,269,447	\$138,035,192	\$4,986,508	\$23,230,827	\$17,993,911	\$3,947,570	\$27,147,316
35		CWIP	PLTINS-C	\$23,548,977	\$0	\$0	\$11,694,513	\$927,074	\$7,004,528	\$253,038	\$1,178,837	\$913,092	\$200,318	\$1,377,577
36		Total Utility Plant		\$487,618,436	\$0	\$0	\$242,153,200	\$19,196,521	\$145,039,721	\$5,239,546	\$24,409,664	\$18,907,003	\$4,147,888	\$28,524,893
		Accumulated Depreciation												
37		Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Transmission	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		Distribution	DIST-C2	\$74,402,978	\$0	\$0	\$38,320,049	\$3,204,754	\$24,056,510	\$718,255	\$3,346,162	\$0	\$0	\$4,757,248
40		Substation	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		General	GP-C	\$29,750,373	\$0	\$0	\$10,509,243	\$313,826	\$2,859,669	\$572,281	\$2,666,106	\$10,126,352	\$2,221,556	\$481,340
42		Subtotal		\$104,153,352	\$0	\$0	\$48,829,292	\$3,518,580	\$26,916,179	\$1,290,536	\$6,012,268	\$10,126,352	\$2,221,556	\$5,238,588
43		Net Utility Plant		\$383,465,084	\$0	\$0	\$193,323,908	\$15,677,941	\$118,123,541	\$3,949,010	\$18,397,397	\$8,780,651	\$1,926,331	\$23,286,305

Distribution Subfunctional Classification Ratios (Consumer-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Not Used	Classification Description	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
		Ratios												
1		Subtransmission	STRAN-C	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2		Distribution Plant	DIST-C1	1.00000	0.00000	0.00000	0.51503	0.04307	0.32333	0.00965	0.04497	0.00000	0.00000	0.06394
3		Distr. Plant - w/o subs.	DIST-C2	1.00000	0.00000	0.00000	0.51503	0.04307	0.32333	0.00965	0.04497	0.00000	0.00000	0.06394
4		Substations (362)	362-C	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5		Poles, Towers & Fxtd. (364)	364-C	1.00000	0.00000	0.00000	0.87449	0.04658	0.07893	0.00000	0.00000	0.00000	0.00000	0.00000
6		Overhead Conductors (365)	365-C	1.00000	0.00000	0.00000	0.98673	0.00087	0.01239	0.00000	0.00000	0.00000	0.00000	0.00000
7		Underground Conduit (366)	366-C	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
8		Underground Cond. (367)	367-C	1.00000	0.00000	0.00000	0.03196	0.20569	0.76234	0.00000	0.00000	0.00000	0.00000	0.00000
9		Transformers (368)	368-C	1.00000	0.00000	0.00000	0.00000	0.01536	0.98464	0.00000	0.00000	0.00000	0.00000	0.00000
10		Services (369)	369-C	1.00000	0.00000	0.00000	0.00913	0.00000	0.00000	0.17510	0.81577	0.00000	0.00000	0.00000
11		Meters (370)	370-C	1.00000	0.00000	0.00000	0.59236	0.02730	0.38034	0.00000	0.00000	0.00000	0.00000	0.00000
12		364, 365 & 369	DIST-OH1-C	1.00000	0.00000	0.00000	0.62334	0.00455	0.37211	0.00000	0.00000	0.00000	0.00000	0.00000
13		366, 367 & 369	DIST-UG1-C	1.00000	0.00000	0.00000	0.40852	0.08582	0.50566	0.00000	0.00000	0.00000	0.00000	0.00000
14		364, 365, 368 & 369	DIST-OH2-C	1.00000	0.00000	0.00000	0.47822	0.05391	0.46787	0.00000	0.00000	0.00000	0.00000	0.00000
15		366, 367, 368 & 369	DIST-UG2-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
16		Metering & Billing	M&B-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
17		Consumer Services	CS-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18		Lights	LTS-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.06394
19		Transmission & Distribution	T&D-C	1.00000	0.00000	0.00000	0.51503	0.04307	0.32333	0.00965	0.04497	0.00000	0.00000	0.05850
20		Total Plant In Service	PLTINS-C	1.00000	0.00000	0.00000	0.49660	0.03937	0.29745	0.01075	0.05006	0.03877	0.00851	0.06073
21		Net Utility Plant	NUP-C	1.00000	0.00000	0.00000	0.50415	0.04088	0.30804	0.01030	0.04798	0.02290	0.00502	0.01618
22		Labor - Total O&M	LABOR-C	1.00000	0.00000	0.00000	0.35325	0.01055	0.09612	0.01924	0.08962	0.34038	0.07467	0.01618
23		General Plant	GP-C	1.00000	0.00000	0.00000	0.35325	0.01055	0.09612	0.01924	0.08962	0.34038	0.07467	0.01618
24		Revenue	REV-C	0.00000	-	-	-	-	-	-	-	-	-	-
25		Primary-Demand	PRIM-C	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
26		Account 587	587-C	1.00000	0.00000	0.00000	0.00000	0.08682	0.65020	0.00000	0.00000	0.00000	0.00000	0.26318
27		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
28		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
29		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
30		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
31		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
32		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
33		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
34		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-

Subfunctionalization of Distribution Expenses (Consumer-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
		Transmission Operations												
1	560	Operations Supervision	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	561	Load Dispatching	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	562	Station Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	563	Overhead Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	564	Underground Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565	Transmission by Others	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	566	Miscellaneous	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	567	Rents	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Transmission Maintenance												
10	568	Operations Supervision	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	569	Structures	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	570	Station Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	571	Overhead Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	572	Underground Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	573	Miscellaneous	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Transmission O&M		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Distribution Operations												
18	580	Operations Supervision	DIST-C1	\$662,119	\$0	\$0	\$341,014	\$28,519	\$214,081	\$6,392	\$29,778	\$0	\$0	\$42,335
19	581	Load Dispatching	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	582	Station Expense	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	583	Overhead Line Expense	365-C	\$1,548,471	\$0	\$0	\$1,527,926	\$1,352	\$19,193	\$0	\$0	\$0	\$0	\$0
22	584	Underground Line Expense	367-C	\$1,568,384	\$0	\$0	\$1,270,843	\$2,058	\$295,483	\$0	\$0	\$0	\$0	\$0
23	585	Street Lighting	LTS-C	\$7,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,372
24	586	Meter Expense	370-C	\$3,717,567	\$0	\$0	\$33,932	\$0	\$0	\$650,964	\$3,032,670	\$0	\$0	\$0
25	587	Customer Installation	587-C	\$733,589	\$0	\$0	\$0	\$63,542	\$476,978	\$0	\$0	\$0	\$0	\$193,070
26	588	Miscellaneous	DIST-C1	\$2,530,035	\$0	\$0	\$1,303,053	\$108,976	\$818,029	\$24,424	\$113,785	\$0	\$0	\$161,768
27	589	Rents	DIST-C1	\$9,066	\$0	\$0	\$4,669	\$390	\$2,931	\$88	\$408	\$0	\$0	\$580
28		Subtotal		\$10,776,601	\$0	\$0	\$4,481,437	\$204,837	\$1,826,695	\$681,867	\$3,176,640	\$0	\$0	\$405,124
		Distribution Maintenance												
29	590	Maintenance Supervision	DIST-C1	\$2,070,580	\$0	\$0	\$1,066,419	\$89,186	\$669,475	\$19,989	\$93,121	\$0	\$0	\$132,391
30	591	Structures	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	592	Station Expense	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	593	Overhead Line Expense	365-C	\$4,885,723	\$0	\$0	\$4,820,901	\$4,265	\$60,558	\$0	\$0	\$0	\$0	\$0
33	594	Underground Line Expense	367-C	\$2,745,607	\$0	\$0	\$2,224,733	\$3,602	\$517,272	\$0	\$0	\$0	\$0	\$0
34	595	Line Transformers	368-C	\$229,470	\$0	\$0	\$7,335	\$47,201	\$174,934	\$0	\$0	\$0	\$0	\$0
35	596	Street Lighting	LTS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	597	Meters	370-C	\$13,664	\$0	\$0	\$125	\$0	\$0	\$2,393	\$11,147	\$0	\$0	\$0
37	598	Miscellaneous	DIST-C1	\$982,132	\$0	\$0	\$505,831	\$42,303	\$317,550	\$9,481	\$44,170	\$0	\$0	\$62,796
38		Subtotal		\$10,927,176	\$0	\$0	\$8,625,342	\$186,557	\$1,739,789	\$31,862	\$148,438	\$0	\$0	\$195,187
39		Subtotal - Distribution O&M		\$21,703,777	\$0	\$0	\$13,106,780	\$391,394	\$3,566,485	\$713,730	\$3,325,078	\$0	\$0	\$600,311
		Customer Accounts												
40	901	Supervision	M&B-C	\$164,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164,075	\$0	\$0
41	902	Meter Reading	M&B-C	\$2,504,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,504,633	\$0	\$0
42	903	Customer Records	M&B-C	\$9,650,381	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,650,381	\$0	\$0
43	904	Uncollectible Accounts	M&B-C	\$310,162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$310,162	\$0	\$0

Subfunctionalization of Distribution Expenses (Consumer-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
44	905	Miscellaneous	M&B-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		Subtotal		\$12,629,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,629,251	\$0	\$0
		Customer Service												
46	907	Supervision	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	908	Customer Assistance	CS-C	\$1,125,180	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,125,180	\$0
48	909	Advertising	CS-C	\$941,133	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$941,133	\$0
49	910	Miscellaneous	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		Subtotal		\$2,066,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,066,312	\$0
		Sales												
51	911	Supervision	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	912	Demonstrating	CS-C	\$445,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$445,362	\$0
53	913	Advertising	CS-C	\$258,977	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$258,977	\$0
54	914	Revenues	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	915	Costs	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	916	Miscellaneous	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57		Subtotal		\$704,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704,339	\$0
58		Subtotal - Distribution O&M Before A&G		\$37,103,679	\$0	\$0	\$13,106,780	\$391,394	\$3,566,485	\$713,730	\$3,325,078	\$12,629,251	\$2,770,651	\$600,311
59		Total Non-Fuel O&M Before A&G		\$37,103,679	\$0	\$0	\$13,106,780	\$391,394	\$3,566,485	\$713,730	\$3,325,078	\$12,629,251	\$2,770,651	\$600,311
60		Ratio - Total O&M		1.000000	0.000000	0.000000	0.353247	0.010549	0.096122	0.019236	0.089616	0.340377	0.074673	0.016179
		Administrative & General												
61	920	Salaries	LABOR-C	\$2,725,946	\$0	\$0	\$962,934	\$28,755	\$262,024	\$52,437	\$244,288	\$927,850	\$203,555	\$44,104
62	921	Office Supplies	LABOR-C	\$2,180,963	\$0	\$0	\$770,420	\$23,006	\$209,639	\$41,953	\$195,449	\$742,350	\$162,860	\$35,286
63	922	Administrative & General	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	923	Outside Services	LABOR-C	\$323,688	\$0	\$0	\$114,342	\$3,414	\$31,114	\$6,226	\$29,008	\$110,176	\$24,171	\$5,237
65	924	Property Insurance	GP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	925	Injuries & Damages	LABOR-C	\$726,517	\$0	\$0	\$256,640	\$7,664	\$69,834	\$13,975	\$65,107	\$247,290	\$54,251	\$11,755
67	926	Pensions & Benefits	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	927	Franchise	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	928	Regulatory Commission	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	929	Duplicate Charges	LABOR-C	(\$233,352)	\$0	\$0	(\$82,431)	(\$2,462)	(\$22,430)	(\$4,489)	(\$20,912)	(\$79,428)	(\$17,425)	(\$3,775)
71	930	Miscellaneous	LABOR-C	\$2,146,198	\$0	\$0	\$758,139	\$22,639	\$206,297	\$41,284	\$192,333	\$730,517	\$160,263	\$34,724
72	931	Rents	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	935	Maintenance	GP-C	\$2,005,691	\$0	\$0	\$708,505	\$21,157	\$192,791	\$38,582	\$179,742	\$682,692	\$149,771	\$32,451
74		Subtotal		\$9,875,651	\$0	\$0	\$3,488,548	\$104,175	\$949,269	\$189,969	\$885,015	\$3,361,447	\$737,447	\$159,781
		Depreciation & Amortization												
75	403.1	Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	403.5	Transmission	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	403.6	Distribution (Substation)	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	403.6	Distribution (Other)	DIST-C2	\$14,890,011	\$0	\$0	\$7,668,859	\$641,356	\$4,814,346	\$143,742	\$669,656	\$0	\$0	\$952,052
79	403.7	General	GP-C	\$1,734,085	\$0	\$0	\$612,561	\$18,292	\$166,684	\$33,357	\$155,402	\$590,243	\$129,490	\$28,056
80		Subtotal		\$16,624,096	\$0	\$0	\$8,281,420	\$659,649	\$4,981,030	\$177,099	\$825,057	\$590,243	\$129,490	\$980,108
		Property Tax												
81	408.1	Property Tax	PLTINS-C	\$38,119	\$0	\$0	\$18,930	\$1,501	\$11,338	\$410	\$1,908	\$1,478	\$324	\$2,230
		Tax - Payroll												

Subfunctionalization of Distribution Expenses (Consumer-Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Account Number	Plant Account	Basis	Balance	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
82	408.2	US Unemployment	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	408.3	FICA	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	408.4	State Social Security	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	408.5	State Tax	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	408.6	Internal Usage kWh Tax	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	408.9	PSC Revenue Utility Tax	LABOR-C	\$9,000	\$0	\$0	\$3,179	\$95	\$865	\$173	\$807	\$3,063	\$672	\$146
88		Subtotal		\$9,000	\$0	\$0	\$3,179	\$95	\$865	\$173	\$807	\$3,063	\$672	\$146
		Debt Service												
89	427	Interest - LTD	NUP-C	\$8,747,498	\$0	\$0	\$4,410,051	\$357,641	\$2,694,601	\$90,084	\$419,676	\$200,302	\$43,943	\$531,201
90	431	Reserve Fund	NUP-C	\$272,311	\$0	\$0	\$137,286	\$11,133	\$83,883	\$2,804	\$13,065	\$6,235	\$1,368	\$16,536
91		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96		Subtotal		\$9,019,809	\$0	\$0	\$4,547,336	\$368,774	\$2,778,485	\$92,888	\$432,741	\$206,537	\$45,311	\$547,737
		Other Expenses												
97	426	Other Deductions	NUP-C	\$209,369	\$0	\$0	\$105,553	\$8,560	\$64,495	\$2,156	\$10,045	\$4,794	\$1,052	\$12,714
98		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113		Subtotal		\$209,369	\$0	\$0	\$105,553	\$8,560	\$64,495	\$2,156	\$10,045	\$4,794	\$1,052	\$12,714
114		Transmission O&M	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115		Distribution O&M	Summary	\$21,703,777	\$0	\$0	\$13,106,780	\$391,394	\$3,566,485	\$713,730	\$3,325,078	\$0	\$0	\$600,311
116		Customer Accounts	Summary	\$12,629,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,629,251	\$0	\$0
117		Customer Service	Summary	\$2,066,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,066,312	\$0
118		Sales	Summary	\$704,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704,339	\$0
119		Administrative & General	Summary	\$9,875,651	\$0	\$0	\$3,488,548	\$104,175	\$949,269	\$189,969	\$885,015	\$3,361,447	\$737,447	\$159,781
120		Depreciation & Amortization	Summary	\$16,624,096	\$0	\$0	\$8,281,420	\$659,649	\$4,981,030	\$177,099	\$825,057	\$590,243	\$129,490	\$980,108
121		Property Tax	Summary	\$38,119	\$0	\$0	\$18,930	\$1,501	\$11,338	\$410	\$1,908	\$1,478	\$324	\$2,230
122		Tax - Other	Summary	\$9,000	\$0	\$0	\$3,179	\$95	\$865	\$173	\$807	\$3,063	\$672	\$146
123		Interest Expense	Summary	\$9,019,809	\$0	\$0	\$4,547,336	\$368,774	\$2,778,485	\$92,888	\$432,741	\$206,537	\$45,311	\$547,737
124		Other Expenses	Summary	\$209,369	\$0	\$0	\$105,553	\$8,560	\$64,495	\$2,156	\$10,045	\$4,794	\$1,052	\$12,714
125		Total Expenses	Summary	\$72,879,723	\$0	\$0	\$29,551,747	\$1,534,147	\$12,351,966	\$1,176,424	\$5,480,651	\$16,796,814	\$3,684,947	\$2,303,026

Rate Class Information

Sumter EC

Summary of Rate Class Billing Units

A	B	C	D	E	F	G
Line No.	Rate Class	Service Level Code *	Number of Consumers	Number of Meters	Metered kWh Sold	Billing Demand
1	Lighting	5	0	0	33,541,980	0.0
2	Residential Service (RS)	5	190,856	190,856	2,322,211,409	0.0
3	General Service Non-Dem. (GS)	5	17,100	17,100	202,192,422	0.0
4	General Service Demand (GSD)	4	1,303	1,303	658,842,034	2,075,279.3
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	19	19	49,621,980	3,775.0
6	Rate 6	5	0	0	0	0.0
7	Rate 7	5	0	0	0	0.0
8	Rate 8	5	0	0	0	0.0
9	Rate 9	5	0	0	0	0.0
10	Rate 10	5	0	0	0	0.0
11	Rate 11	5	0	0	0	0.0
12	Rate 12	5	0	0	0	0.0
13	Rate 13	5	0	0	0	0.0
14	Rate 14	5	0	0	0	0.0
15	Rate 15	5	0	0	0	0.0
16	Rate 16	5	0	0	0	0.0
17	Rate 17	5	0	0	0	0.0
18	Rate 18	5	0	0	0	0.0
19	Rate 19	5	0	0	0	0.0
20	Rate 20	5	0	0	0	0.0
21	Total System		209,278	209,278	3,266,409,826	2,079,054.3

*	Service Level Description	Service Level Code
	Secondary - Single Phase	5
	Secondary - Multi Phase	4
	Primary	3
	Substation	2
	Subtransmission	1

Determination of Consumer
and Meter Allocators

Sumter EC

Determination of Weighted Consumers Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of Consumers	Weighting Factors	Number of Wt. Cons.	Wt. Cons. Allocation Factor 1	Wt. Cons. Allocation Factor 2
1	Lighting	5	0	0.000	0	0.00000	N/A
2	Residential Service (RS)	5	190,856	1.000	190,856	0.87739	N/A
3	General Service Non-Dem. (GS)	5	17,100	1.357	23,205	0.10668	N/A
4	General Service Demand (GSD)	4	1,303	2.601	3,388	0.01557	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	19	4.145	79	0.00036	N/A
6	Rate 6	5	0	0.000	0	0.00000	N/A
7	Rate 7	5	0	0.000	0	0.00000	N/A
8	Rate 8	5	0	0.000	0	0.00000	N/A
9	Rate 9	5	0	0.000	0	0.00000	N/A
10	Rate 10	5	0	0.000	0	0.00000	N/A
11	Rate 11	5	0	0.000	0	0.00000	N/A
12	Rate 12	5	0	0.000	0	0.00000	N/A
13	Rate 13	5	0	0.000	0	0.00000	N/A
14	Rate 14	5	0	0.000	0	0.00000	N/A
15	Rate 15	5	0	0.000	0	0.00000	N/A
16	Rate 16	5	0	0.000	0	0.00000	N/A
17	Rate 17	5	0	0.000	0	0.00000	N/A
18	Rate 18	5	0	0.000	0	0.00000	N/A
19	Rate 19	5	0	0.000	0	0.00000	N/A
20	Rate 20	5	0	0.000	0	0.00000	N/A
21	Total System		209,278		217,528	1.00000	N/A

Sumter EC

Determination of Unweighted Consumers Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of Consumers	Weighting Factors	Number of Unwt. Cons.	Unwt. Cons. Allocation Factor 1	Unwt. Cons. Allocation Factor 2
1	Lighting	5	0	1.000	0	0.00000	N/A
2	Residential Service (RS)	5	190,856	1.000	190,856	0.91197	N/A
3	General Service Non-Dem. (GS)	5	17,100	1.000	17,100	0.08171	N/A
4	General Service Demand (GSD)	4	1,303	1.000	1,303	0.00622	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	19	1.000	19	0.00009	N/A
6	Rate 6	5	0	1.000	0	0.00000	N/A
7	Rate 7	5	0	1.000	0	0.00000	N/A
8	Rate 8	5	0	1.000	0	0.00000	N/A
9	Rate 9	5	0	1.000	0	0.00000	N/A
10	Rate 10	5	0	1.000	0	0.00000	N/A
11	Rate 11	5	0	1.000	0	0.00000	N/A
12	Rate 12	5	0	1.000	0	0.00000	N/A
13	Rate 13	5	0	1.000	0	0.00000	N/A
14	Rate 14	5	0	1.000	0	0.00000	N/A
15	Rate 15	5	0	1.000	0	0.00000	N/A
16	Rate 16	5	0	1.000	0	0.00000	N/A
17	Rate 17	5	0	1.000	0	0.00000	N/A
18	Rate 18	5	0	1.000	0	0.00000	N/A
19	Rate 19	5	0	1.000	0	0.00000	N/A
20	Rate 20	5	0	1.000	0	0.00000	N/A
21	Total System		209,278		209,278	1.00000	N/A

Sumter EC

Determination of Weighted Meters (3-Phase) Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of 3-Phase Meters	3-Ph Meter Weighting Factors	Weighted Number of 3-Ph Meter	3-Ph. Met. Allocation Factor 1	3-Ph. Met. Allocation Factor 2
1	Lighting	5	0	0.000	0	0.00000	N/A
2	Residential Service (RS)	5	0	0.000	0	0.00000	N/A
3	General Service Non-Dem. (GS)	5	0	0.000	0	0.00000	N/A
4	General Service Demand (GSD)	4	1,303	1.000	1,303	0.95325	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	19	3.362	64	0.04675	N/A
6	Rate 6	5	0	0.000	0	0.00000	N/A
7	Rate 7	5	0	0.000	0	0.00000	N/A
8	Rate 8	5	0	0.000	0	0.00000	N/A
9	Rate 9	5	0	0.000	0	0.00000	N/A
10	Rate 10	5	0	0.000	0	0.00000	N/A
11	Rate 11	5	0	0.000	0	0.00000	N/A
12	Rate 12	5	0	0.000	0	0.00000	N/A
13	Rate 13	5	0	0.000	0	0.00000	N/A
14	Rate 14	5	0	0.000	0	0.00000	N/A
15	Rate 15	5	0	0.000	0	0.00000	N/A
16	Rate 16	5	0	0.000	0	0.00000	N/A
17	Rate 17	5	0	0.000	0	0.00000	N/A
18	Rate 18	5	0	0.000	0	0.00000	N/A
19	Rate 19	5	0	0.000	0	0.00000	N/A
20	Rate 20	5	0	0.000	0	0.00000	N/A
21	Total System		1,322		1,366	1.00000	N/A

Sumter EC

Determination of Weighted Meters (1-Phase) Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of 1-Phase Meters	1-Ph Meter Weighting Factors	Weighted Number of 1-Ph Meter	1-Ph. Met. Allocation Factor 1	1-Ph. Met. Allocation Factor 2
1	Lighting	5	0	0.000	0	0.00000	N/A
2	Residential Service (RS)	5	190,856	1.000	190,856	0.86613	N/A
3	General Service Non-Dem. (GS)	5	17,100	1.725	29,498	0.13387	N/A
4	General Service Demand (GSD)	4	0	0.000	0	0.00000	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	0	0.000	0	0.00000	N/A
6	Rate 6	5	0	0.000	0	0.00000	N/A
7	Rate 7	5	0	0.000	0	0.00000	N/A
8	Rate 8	5	0	0.000	0	0.00000	N/A
9	Rate 9	5	0	0.000	0	0.00000	N/A
10	Rate 10	5	0	0.000	0	0.00000	N/A
11	Rate 11	5	0	0.000	0	0.00000	N/A
12	Rate 12	5	0	0.000	0	0.00000	N/A
13	Rate 13	5	0	0.000	0	0.00000	N/A
14	Rate 14	5	0	0.000	0	0.00000	N/A
15	Rate 15	5	0	0.000	0	0.00000	N/A
16	Rate 16	5	0	0.000	0	0.00000	N/A
17	Rate 17	5	0	0.000	0	0.00000	N/A
18	Rate 18	5	0	0.000	0	0.00000	N/A
19	Rate 19	5	0	0.000	0	0.00000	N/A
20	Rate 20	5	0	0.000	0	0.00000	N/A
21	Total System		207,956		220,354	1.00000	N/A

Sumter EC

Determination of Unweighted Meters Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of Meters	Weighting Factors	Unweighted Number of Meters	Unwt. Meter Allocation Factor 1	Unwt. Meter Allocation Factor 2
1	Lighting	5	0	1.000	0	0.00000	N/A
2	Residential Service (RS)	5	190,856	1.000	190,856	0.91197	N/A
3	General Service Non-Dem. (GS)	5	17,100	1.000	17,100	0.08171	N/A
4	General Service Demand (GSD)	4	1,303	1.000	1,303	0.00622	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	19	1.000	19	0.00009	N/A
6	Rate 6	5	0	1.000	0	0.00000	N/A
7	Rate 7	5	0	1.000	0	0.00000	N/A
8	Rate 8	5	0	1.000	0	0.00000	N/A
9	Rate 9	5	0	1.000	0	0.00000	N/A
10	Rate 10	5	0	1.000	0	0.00000	N/A
11	Rate 11	5	0	1.000	0	0.00000	N/A
12	Rate 12	5	0	1.000	0	0.00000	N/A
13	Rate 13	5	0	1.000	0	0.00000	N/A
14	Rate 14	5	0	1.000	0	0.00000	N/A
15	Rate 15	5	0	1.000	0	0.00000	N/A
16	Rate 16	5	0	1.000	0	0.00000	N/A
17	Rate 17	5	0	1.000	0	0.00000	N/A
18	Rate 18	5	0	1.000	0	0.00000	N/A
19	Rate 19	5	0	1.000	0	0.00000	N/A
20	Rate 20	5	0	1.000	0	0.00000	N/A
21	Total System		209,278		209,278	1.00000	N/A

Determination of Demand and Energy Allocators

Sumter EC

Distribution System Allocation Responsibility (Consumer-Related)
By Rate Class and Service Level

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Number of Weighted Consumers	Contribution to Distribution System Allocation Responsibility					Distribution System Allocation Factor				
			Subtrans- mission	Substation	Primary	Transformer & Secondary		Subtrans- mission	Substation	Primary	Transf. & Secondary	
						3-Phase	1-Phase				3-Phase	1-Phase
1	Lighting	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
2	Residential Service (RS)	190,856	190,856	190,856	190,856	0	190,856	0.87739	0.87739	0.87739	0.00000	0.89160
3	General Service Non-Dem. (GS)	23,205	23,205	23,205	23,205	0	23,205	0.10668	0.10668	0.10668	0.00000	0.10840
4	General Service Demand (GSD)	3,388	3,388	3,388	3,388	3,388	0	0.01557	0.01557	0.01557	0.97728	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	79	79	79	79	79	0	0.00036	0.00036	0.00036	0.02272	0.00000
6	Rate 6	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	217,528	217,528	217,528	217,528	3,467	214,061	1.00000	1.00000	1.00000	1.00000	1.00000

Sumter EC

Determination of Class Demand Contributions for Allocation of
Production-Related Investment and Expenses

12-Month Average System Peak
@ Distribution System Input Voltage (Average and Excess Method)

Hours in Period = 5,832

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Metered kWh Delivered	Loss Factor	kWh Delivered Adjusted to System Input	Average Demand	Calculated Maximum Demand	Excess Demand	Allocated Excess Demand	System kW Load Delivered (A&E)	Product. Demand Allocation Factor 1	Product. Demand Allocation Factor 2
1	Lighting	22,310,904	4.19%	23,286,442	3,993	3,888	(105)	(105)	3,888	0.00551	N/A
2	Residential Service (RS)	1,578,481,299	4.19%	1,647,499,929	282,493	545,354	262,860	272,613	555,106	0.78648	N/A
3	General Service Non-Dem. (GS)	135,726,598	4.19%	141,661,204	24,290	35,616	11,326	11,746	36,037	0.05106	N/A
4	General Service Demand (GSD)	438,345,218	4.19%	457,511,733	78,449	104,738	26,289	27,264	105,713	0.14978	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	32,151,717	4.19%	33,557,542	5,754	5,092	(662)	(687)	5,068	0.00718	N/A
6	Rate 6	0	4.19%	0	0	0	0	0	0	0.00000	N/A
7	Rate 7	0	4.19%	0	0	0	0	0	0	0.00000	N/A
8	Rate 8	0	4.19%	0	0	0	0	0	0	0.00000	N/A
9	Rate 9	0	4.19%	0	0	0	0	0	0	0.00000	N/A
10	Rate 10	0	4.19%	0	0	0	0	0	0	0.00000	N/A
11	Rate 11	0	4.19%	0	0	0	0	0	0	0.00000	N/A
12	Rate 12	0	4.19%	0	0	0	0	0	0	0.00000	N/A
13	Rate 13	0	4.19%	0	0	0	0	0	0	0.00000	N/A
14	Rate 14	0	4.19%	0	0	0	0	0	0	0.00000	N/A
15	Rate 15	0	4.19%	0	0	0	0	0	0	0.00000	N/A
16	Rate 16	0	4.19%	0	0	0	0	0	0	0.00000	N/A
17	Rate 17	0	4.19%	0	0	0	0	0	0	0.00000	N/A
18	Rate 18	0	4.19%	0	0	0	0	0	0	0.00000	N/A
19	Rate 19	0	4.19%	0	0	0	0	0	0	0.00000	N/A
20	Rate 20	0	4.19%	0	0	0	0	0	0	0.00000	N/A
21	Total System	2,207,015,737	4.19%	2,303,516,849	394,979	694,688	299,709	310,832	705,811	1.00000	N/A

Sumter EC

Determination of Class Demand Contributions for Allocation of
Transmission-Related Investment and Expenses

12-Month Average System Peak
@ Distribution System Input Voltage (Average and Excess Method)

Hours in Period = 8,760

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Metered kWh Delivered	Loss Factor	kWh Delivered Adjusted to System Input	Average Demand	Calculated Maximum Demand	Excess Demand	Allocated Excess Demand	System kW Load Delivered (A&E)	Transm. Demand Allocation Factor 1	Transm. Demand Allocation Factor 2
1	Lighting	33,541,980	4.19%	35,010,598	3,997	3,888	(108)	(108)	3,888	0.00551	N/A
2	Residential Service (RS)	2,322,211,409	4.19%	2,423,888,230	276,700	802,353	525,653	263,088	539,787	0.76553	N/A
3	General Service Non-Dem. (GS)	202,192,422	4.19%	211,045,312	24,092	53,061	28,969	14,499	38,591	0.05473	N/A
4	General Service Demand (GSD)	658,842,034	4.19%	687,689,091	78,503	157,432	78,929	39,504	118,007	0.16736	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	49,621,980	4.19%	51,794,653	5,913	3,775	(2,138)	(1,070)	4,843	0.00687	N/A
6	Rate 6	0	4.19%	0	0	0	0	0	0	0.00000	N/A
7	Rate 7	0	4.19%	0	0	0	0	0	0	0.00000	N/A
8	Rate 8	0	4.19%	0	0	0	0	0	0	0.00000	N/A
9	Rate 9	0	4.19%	0	0	0	0	0	0	0.00000	N/A
10	Rate 10	0	4.19%	0	0	0	0	0	0	0.00000	N/A
11	Rate 11	0	4.19%	0	0	0	0	0	0	0.00000	N/A
12	Rate 12	0	4.19%	0	0	0	0	0	0	0.00000	N/A
13	Rate 13	0	4.19%	0	0	0	0	0	0	0.00000	N/A
14	Rate 14	0	4.19%	0	0	0	0	0	0	0.00000	N/A
15	Rate 15	0	4.19%	0	0	0	0	0	0	0.00000	N/A
16	Rate 16	0	4.19%	0	0	0	0	0	0	0.00000	N/A
17	Rate 17	0	4.19%	0	0	0	0	0	0	0.00000	N/A
18	Rate 18	0	4.19%	0	0	0	0	0	0	0.00000	N/A
19	Rate 19	0	4.19%	0	0	0	0	0	0	0.00000	N/A
20	Rate 20	0	4.19%	0	0	0	0	0	0	0.00000	N/A
21	Total System	3,266,409,826	4.19%	3,409,427,884	389,204	1,020,509	631,305	315,912	705,116	1.00000	N/A

Sumter EC

Determination of Class Demand Contributions for Allocation of
Distribution-Related Investment and Expenses

12-Month Average System Peak
@ Distribution System Input Voltage (Average and Excess Method)

Hours in Period = 8,760

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Metered kWh Delivered	Loss Factor	kWh Delivered Adjusted to System Input	Average Demand	Calculated Maximum Demand	Excess Demand	Allocated Excess Demand	System kW Load Delivered (A&E)	Energy Allocation Factor 1	Energy Allocation Factor 2
1	Lighting	33,541,980	4.19%	35,010,598	3,997	3,888	(108)	(108)	3,888	0.01027	N/A
2	Residential Service (RS)	2,322,211,409	4.19%	2,423,888,230	276,700	690,024	413,324	268,214	544,914	0.71094	N/A
3	General Service Non-Dem. (GS)	202,192,422	4.19%	211,045,312	24,092	49,067	24,975	16,207	40,299	0.06190	N/A
4	General Service Demand (GSD)	658,842,034	4.19%	687,689,091	78,503	132,160	53,657	34,819	113,322	0.20170	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	49,621,980	4.19%	51,794,653	5,913	9,954	4,041	2,622	8,535	0.01519	N/A
6	Rate 6	0	4.19%	0	0	0	0	0	0	0.00000	N/A
7	Rate 7	0	4.19%	0	0	0	0	0	0	0.00000	N/A
8	Rate 8	0	4.19%	0	0	0	0	0	0	0.00000	N/A
9	Rate 9	0	4.19%	0	0	0	0	0	0	0.00000	N/A
10	Rate 10	0	4.19%	0	0	0	0	0	0	0.00000	N/A
11	Rate 11	0	4.19%	0	0	0	0	0	0	0.00000	N/A
12	Rate 12	0	4.19%	0	0	0	0	0	0	0.00000	N/A
13	Rate 13	0	4.19%	0	0	0	0	0	0	0.00000	N/A
14	Rate 14	0	4.19%	0	0	0	0	0	0	0.00000	N/A
15	Rate 15	0	4.19%	0	0	0	0	0	0	0.00000	N/A
16	Rate 16	0	4.19%	0	0	0	0	0	0	0.00000	N/A
17	Rate 17	0	4.19%	0	0	0	0	0	0	0.00000	N/A
18	Rate 18	0	4.19%	0	0	0	0	0	0	0.00000	N/A
19	Rate 19	0	4.19%	0	0	0	0	0	0	0.00000	N/A
20	Rate 20	0	4.19%	0	0	0	0	0	0	0.00000	N/A
21	Total System	3,266,409,826	4.19%	3,409,427,884	389,204	885,094	495,890	321,754	710,958	1.00000	N/A

Sumter EC

Distribution System Allocation Responsibility (Demand-Related)
By Rate Class and Service Level

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Aggregate Class load @ Dist. Sys. Input Level	Contribution to Distribution System Allocation Responsibility					Distribution System Allocation Factor				
			Subtrans- mission	Substation	Primary	Transformer & Secondary		Subtrans- mission	Substation	Primary	Transf. & Secondary	
						3-Phase	1-Phase				3-Phase	1-Phase
1	Lighting	3,888	3,888	3,888	3,888	0	3,888	0.00547	0.00547	0.00547	0.00000	0.00660
2	Residential Service (RS)	544,914	544,914	544,914	544,914	0	544,914	0.76645	0.76645	0.76645	0.00000	0.92499
3	General Service Non-Dem. (GS)	40,299	40,299	40,299	40,299	0	40,299	0.05668	0.05668	0.05668	0.00000	0.06841
4	General Service Demand (GSD)	113,322	113,322	113,322	113,322	113,322	0	0.15939	0.15939	0.15939	0.92996	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	8,535	8,535	8,535	8,535	8,535	0	0.01201	0.01201	0.01201	0.07004	0.00000
6	Rate 6	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	710,958	710,958	710,958	710,958	121,858	589,101	1.00000	1.00000	1.00000	1.00000	1.00000

Summary of Allocation Factors

Sumter EC

Summary of Allocation Factors
Consumer and Meter

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Wt. Cons. Allocation Factor 1	Unwt. Cons. Allocation Factor 1	3-Ph. Meter Allocation Factor 1	1-Ph. Meter Allocation Factor 1	Unwt. Meter Allocation Factor 1	Subtransm. Consumer Allocation Factor	Substation Consumer Allocation Factor	Primary Consumer Allocation Factor	3-Phase Transf. & Sec. Consumer Allocation Factor	1-Phase Transf. & Sec. Consumer Allocation Factor	User Defined Allocation Factor
1	Lighting	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	Residential Service (RS)	0.87739	0.91197	0.00000	0.86613	0.91197	0.87739	0.87739	0.87739	0.00000	0.89160	0.00000
3	General Service Non-Dem. (GS)	0.10668	0.08171	0.00000	0.13387	0.08171	0.10668	0.10668	0.10668	0.00000	0.10840	0.00000
4	General Service Demand (GSD)	0.01557	0.00622	0.95325	0.00000	0.00622	0.01557	0.01557	0.01557	0.97728	0.00000	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00036	0.00009	0.04675	0.00000	0.00009	0.00036	0.00036	0.00036	0.02272	0.00000	0.00000
6	Rate 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000

Sumter EC

Summary of Allocation Factors
Demand and Energy

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Production Demand Allocation Factor 1	Transmission Demand Allocation Factor 1	Subtransm. Demand Allocation Factor	Substation Demand Allocation Factor	Primary Demand Allocation Factor	3-Phase Transf. & Sec. Demand Allocation Factor	1-Phase Transf. & Sec. Demand Allocation Factor	Energy Allocation Factor	User Defined Allocation Factor	User Defined Allocation Factor	User Defined Allocation Factor
1	Lighting	0.00551	0.00551	0.00547	0.00547	0.00547	0.00000	0.00660	0.01027	0.00000	0.00000	0.00000
2	Residential Service (RS)	0.78648	0.76553	0.76645	0.76645	0.76645	0.00000	0.92499	0.71094	0.00000	0.00000	0.00000
3	General Service Non-Dem. (GS)	0.05106	0.05473	0.05668	0.05668	0.05668	0.00000	0.06841	0.06190	0.00000	0.00000	0.00000
4	General Service Demand (GSD)	0.14978	0.16736	0.15939	0.15939	0.15939	0.92996	0.00000	0.20170	0.00000	0.00000	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00718	0.00687	0.01201	0.01201	0.01201	0.07004	0.00000	0.01519	0.00000	0.00000	0.00000
6	Rate 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000

Allocation of Plant Investment

Sumter EC

Allocation of Production Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Production Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00551	\$21,295	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.78648	\$3,040,088	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05106	\$197,357	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.14978	\$578,947	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00718	\$27,753	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$3,865,440	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Transmission Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Transmission Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00551	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76553	\$0	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05473	\$0	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.16736	\$0	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00687	\$0	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Subtransmission Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Subtransm. Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00547	\$115,343	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$16,164,156	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$1,195,411	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$3,361,564	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$253,183	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$21,089,657	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Substation Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Substation Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Substation Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00547	\$465,199	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$65,193,231	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$4,821,328	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$13,557,852	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$1,021,136	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$85,058,746	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Primary Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Primary Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Primary Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00547	\$593,386	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$83,157,351	0.71094	\$0	0.87739	\$169,619,833	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$6,149,854	0.06190	\$0	0.10668	\$20,623,116	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$17,293,744	0.20170	\$0	0.01557	\$3,010,966	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$1,302,512	0.01519	\$0	0.00036	\$69,992	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$108,496,847	1.00000	\$0	1.00000	\$193,323,908	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 3-Phase Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	3-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00000	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.71094	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06190	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.92996	\$8,076,789	0.20170	\$0	0.97728	\$15,321,775	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.07004	\$608,319	0.01519	\$0	0.02272	\$356,166	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$8,685,108	1.00000	\$0	1.00000	\$15,677,941	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 1-Phase Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	1-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00660	\$249,115	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92499	\$34,911,139	0.71094	\$0	0.89160	\$105,318,465	0.00000	\$0
3	General Service Non-Dem. (GS)	0.06841	\$2,581,833	0.06190	\$0	0.10840	\$12,805,076	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20170	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01519	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$37,742,087	1.00000	\$0	1.00000	\$118,123,541	0.00000	\$0

Sumter EC

Allocation of 3-Phase Meter Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	3-Ph. Meter Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00000	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.71094	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06190	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.92996	\$0	0.20170	\$0	0.95325	\$3,764,401	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.07004	\$0	0.01519	\$0	0.04675	\$184,609	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$3,949,010	0.00000	\$0

Sumter EC

Allocation of 1-Phase Meter Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	1-Ph. Meter Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00660	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92499	\$0	0.71094	\$0	0.86613	\$15,934,602	0.00000	\$0
3	General Service Non-Dem. (GS)	0.06841	\$0	0.06190	\$0	0.13387	\$2,462,794	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20170	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01519	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$18,397,397	0.00000	\$0

Sumter EC

Allocation of Metering and Billing Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Unwt. Meter Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00547	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$0	0.71094	\$0	0.91197	\$8,007,727	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$0	0.06190	\$0	0.08171	\$717,475	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$0	0.20170	\$0	0.00622	\$54,651	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$0	0.01519	\$0	0.00009	\$797	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$8,780,651	0.00000	\$0

Sumter EC

Allocation of Consumer Services Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Unwt. Cons. Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00547	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$0	0.71094	\$0	0.91197	\$1,756,765	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$0	0.06190	\$0	0.08171	\$157,402	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$0	0.20170	\$0	0.00622	\$11,990	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$0	0.01519	\$0	0.00009	\$175	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$1,926,331	0.00000	\$0

Sumter EC

Allocation of Production Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Production Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00551	\$259,215	0.01027	\$1,793,776	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.78648	\$37,005,953	0.71094	\$124,188,465	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05106	\$2,402,363	0.06190	\$10,812,955	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.14978	\$7,047,325	0.20170	\$35,233,907	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00718	\$337,824	0.01519	\$2,653,711	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$47,052,681	1.00000	\$174,682,814	1.00000	\$0	0.00000	\$0

Allocation of Expenses

Sumter EC

Allocation of Transmission Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Transmission Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00551	\$187,393	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76553	\$26,014,260	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05473	\$1,859,825	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.16736	\$5,687,167	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00687	\$233,389	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$33,982,035	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Subtransmission Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Subtransm. Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00547	\$4,523	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$633,885	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$46,879	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$131,825	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$9,929	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$827,041	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Substation Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Substation Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Substation Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00547	\$58,841	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$8,246,011	0.71094	\$0	0.87739	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$609,829	0.06190	\$0	0.10668	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$1,714,874	0.20170	\$0	0.01557	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$129,159	0.01519	\$0	0.00036	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$10,758,715	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Primary Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Primary Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Primary Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00547	\$192,337	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$26,954,178	0.71094	\$0	0.87739	\$25,928,311	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$1,993,381	0.06190	\$0	0.10668	\$3,152,477	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$5,605,502	0.20170	\$0	0.01557	\$460,260	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$422,189	0.01519	\$0	0.00036	\$10,699	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$35,167,587	1.00000	\$0	1.00000	\$29,551,747	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 3-Phase Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	3-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00000	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.71094	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06190	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.92996	\$770,975	0.20170	\$0	0.97728	\$1,499,295	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.07004	\$58,067	0.01519	\$0	0.02272	\$34,852	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$829,042	1.00000	\$0	1.00000	\$1,534,147	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 1-Phase Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	1-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00660	\$26,328	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92499	\$3,689,669	0.71094	\$0	0.89160	\$11,012,962	0.00000	\$0
3	General Service Non-Dem. (GS)	0.06841	\$272,867	0.06190	\$0	0.10840	\$1,339,004	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20170	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01519	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$3,988,864	1.00000	\$0	1.00000	\$12,351,966	0.00000	\$0

Sumter EC

Allocation of 3-Phase Meter Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	3-Ph. Meter Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00000	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.71094	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06190	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.92996	\$0	0.20170	\$0	0.95325	\$1,121,429	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.07004	\$0	0.01519	\$0	0.04675	\$54,996	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$1,176,424	0.00000	\$0

Sumter EC

Allocation of 1-Phase Meter Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	1-Ph. Meter Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00660	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92499	\$0	0.71094	\$0	0.86613	\$4,746,976	0.00000	\$0
3	General Service Non-Dem. (GS)	0.06841	\$0	0.06190	\$0	0.13387	\$733,675	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20170	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01519	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$5,480,651	0.00000	\$0

Sumter EC

Allocation of Metering and Billing Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Unwt. Meter Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00547	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$0	0.71094	\$0	0.91197	\$15,318,261	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$0	0.06190	\$0	0.08171	\$1,372,484	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$0	0.20170	\$0	0.00622	\$104,544	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$0	0.01519	\$0	0.00009	\$1,525	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$16,796,814	0.00000	\$0

Sumter EC

Allocation of Consumer Services Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Unwt. Cons. Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00547	\$0	0.01027	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76645	\$0	0.71094	\$0	0.91197	\$3,360,576	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05668	\$0	0.06190	\$0	0.08171	\$301,101	0.00000	\$0
4	General Service Demand (GSD)	0.15939	\$0	0.20170	\$0	0.00622	\$22,935	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01201	\$0	0.01519	\$0	0.00009	\$335	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$3,684,947	0.00000	\$0

Summary of Unbundled Plant Investment

Sumter EC

Summary of Unbundled Plant Investment (Demand Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$1,444,337	\$21,295	\$0	\$115,343	\$465,199	\$593,386	\$0	\$249,115	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$202,465,964	\$3,040,088	\$0	\$16,164,156	\$65,193,231	\$83,157,351	\$0	\$34,911,139	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$14,945,784	\$197,357	\$0	\$1,195,411	\$4,821,328	\$6,149,854	\$0	\$2,581,833	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$42,868,896	\$578,947	\$0	\$3,361,564	\$13,557,852	\$17,293,744	\$8,076,789	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,212,903	\$27,753	\$0	\$253,183	\$1,021,136	\$1,302,512	\$608,319	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$264,937,885	\$3,865,440	\$0	\$21,089,657	\$85,058,746	\$108,496,847	\$8,685,108	\$37,742,087	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Plant Investment (Energy Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Plant Investment (Consumer Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$23,286,305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,286,305
2	Residential Service (RS)	\$300,637,392	\$0	\$0	\$0	\$0	\$169,619,833	\$0	\$105,318,465	\$0	\$15,934,602	\$8,007,727	\$1,756,765	\$0
3	General Service Non-Dem. (GS)	\$36,765,865	\$0	\$0	\$0	\$0	\$20,623,116	\$0	\$12,805,076	\$0	\$2,462,794	\$717,475	\$157,402	\$0
4	General Service Demand (GSD)	\$22,163,783	\$0	\$0	\$0	\$0	\$3,010,966	\$15,321,775	\$0	\$3,764,401	\$0	\$54,651	\$11,990	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$611,739	\$0	\$0	\$0	\$0	\$69,992	\$356,166	\$0	\$184,609	\$0	\$797	\$175	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$383,465,084	\$0	\$0	\$0	\$0	\$193,323,908	\$15,677,941	\$118,123,541	\$3,949,010	\$18,397,397	\$8,780,651	\$1,926,331	\$23,286,305

Sumter EC

Summary of Unbundled Plant Investment (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtrans- mission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$24,730,643	\$21,295	\$0	\$115,343	\$465,199	\$593,386	\$0	\$249,115	\$0	\$0	\$0	\$0	\$23,286,305
2	Residential Service (RS)	\$503,103,356	\$3,040,088	\$0	\$16,164,156	\$65,193,231	\$252,777,184	\$0	\$140,229,603	\$0	\$15,934,602	\$8,007,727	\$1,756,765	\$0
3	General Service Non-Dem. (GS)	\$51,711,649	\$197,357	\$0	\$1,195,411	\$4,821,328	\$26,772,970	\$0	\$15,386,910	\$0	\$2,462,794	\$717,475	\$157,402	\$0
4	General Service Demand (GSD)	\$65,032,679	\$578,947	\$0	\$3,361,564	\$13,557,852	\$20,304,710	\$23,398,563	\$0	\$3,764,401	\$0	\$54,651	\$11,990	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,824,643	\$27,753	\$0	\$253,183	\$1,021,136	\$1,372,504	\$964,485	\$0	\$184,609	\$0	\$797	\$175	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$648,402,969	\$3,865,440	\$0	\$21,089,657	\$85,058,746	\$301,820,755	\$24,363,049	\$155,865,628	\$3,949,010	\$18,397,397	\$8,780,651	\$1,926,331	\$23,286,305

Summary of Unbundled Expenses

Sumter EC

Summary of Unbundled Expenses (Demand Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary 3-Phase	1-Phase	Meters 3-Phase	1-Phase	Metering & Billing	Consumer Services	Lights
1	Lighting	\$728,637	\$259,215	\$187,393	\$4,523	\$58,841	\$192,337	\$0	\$26,328	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$102,543,957	\$37,005,953	\$26,014,260	\$633,885	\$8,246,011	\$26,954,178	\$0	\$3,689,669	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem.	\$7,185,145	\$2,402,363	\$1,859,825	\$46,879	\$609,829	\$1,993,381	\$0	\$272,867	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (G)	\$20,957,669	\$7,047,325	\$5,687,167	\$131,825	\$1,714,874	\$5,605,502	\$770,975	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup.	\$1,190,558	\$337,824	\$233,389	\$9,929	\$129,159	\$422,189	\$58,067	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$132,605,966	\$47,052,681	\$33,982,035	\$827,041	\$10,758,715	\$35,167,587	\$829,042	\$3,988,864	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Expenses (Energy Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$1,793,776	\$1,793,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$124,188,465	\$124,188,465	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem.	\$10,812,955	\$10,812,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (G	\$35,233,907	\$35,233,907	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup.	\$2,653,711	\$2,653,711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$174,682,814	\$174,682,814	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Expenses (Consumer Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$2,303,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,303,026
2	Residential Service (RS)	\$60,367,087	\$0	\$0	\$0	\$0	\$25,928,311	\$0	\$11,012,962	\$0	\$4,746,976	\$15,318,261	\$3,360,576	\$0
3	General Service Non-Dem.	\$6,898,740	\$0	\$0	\$0	\$0	\$3,152,477	\$0	\$1,339,004	\$0	\$733,675	\$1,372,484	\$301,101	\$0
4	General Service Demand (G	\$3,208,463	\$0	\$0	\$0	\$0	\$460,260	\$1,499,295	\$0	\$1,121,429	\$0	\$104,544	\$22,935	\$0
5	Gen. Serv. Dem.-Interrup. (\$102,407	\$0	\$0	\$0	\$0	\$10,699	\$34,852	\$0	\$54,996	\$0	\$1,525	\$335	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$72,879,723	\$0	\$0	\$0	\$0	\$29,551,747	\$1,534,147	\$12,351,966	\$1,176,424	\$5,480,651	\$16,796,814	\$3,684,947	\$2,303,026

Sumter EC

Summary of Unbundled Expenses (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary 3-Phase	1-Phase	Meters 3-Phase	1-Phase	Metering & Billing	Consumer Services	Lights
1	Lighting	\$4,825,439	\$2,052,991	\$187,393	\$4,523	\$58,841	\$192,337	\$0	\$26,328	\$0	\$0	\$0	\$0	\$2,303,026
2	Residential Service (RS)	\$287,099,509	\$161,194,418	\$26,014,260	\$633,885	\$8,246,011	\$52,882,489	\$0	\$14,702,631	\$0	\$4,746,976	\$15,318,261	\$3,360,576	\$0
3	General Service Non-Dem.	\$24,896,840	\$13,215,318	\$1,859,825	\$46,879	\$609,829	\$5,145,858	\$0	\$1,611,871	\$0	\$733,675	\$1,372,484	\$301,101	\$0
4	General Service Demand (G)	\$59,400,039	\$42,281,233	\$5,687,167	\$131,825	\$1,714,874	\$6,065,762	\$2,270,270	\$0	\$1,121,429	\$0	\$104,544	\$22,935	\$0
5	Gen. Serv. Dem.-Interrup.	\$3,946,675	\$2,991,535	\$233,389	\$9,929	\$129,159	\$432,888	\$92,920	\$0	\$54,996	\$0	\$1,525	\$335	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$380,168,503	\$221,735,495	\$33,982,035	\$827,041	\$10,758,715	\$64,719,334	\$2,363,189	\$16,340,830	\$1,176,424	\$5,480,651	\$16,796,814	\$3,684,947	\$2,303,026

Rate Base Calculation

Sumter EC

Determination of Total System Rate Base
By Rate Class

A	B	C	D	E	F	G	H	I
Line No.	Rate Class	Net Plant Investment	Working Capital Requir.		Materials & Supplies Requir. <3>	Prepayments Requir. <3>	Consumer Deposits <3>	Net Rate Base Total System
		Total System	Purchased Power <1>	Operations & Maint. <2>				
1	Lighting	\$24,730,643	\$400,375	\$384,466	\$554,635	\$10,399	\$628,072	\$25,452,445
2	Residential Service (RS)	\$503,103,356	\$8,144,951	\$7,821,315	\$11,283,114	\$211,551	\$12,777,071	\$517,787,217
3	General Service Non-Dem. (GS)	\$51,711,649	\$837,182	\$803,917	\$1,159,739	\$21,744	\$1,313,296	\$53,220,934
4	General Service Demand (GSD)	\$65,032,679	\$1,052,841	\$1,011,007	\$1,458,490	\$27,346	\$1,651,603	\$66,930,759
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,824,643	\$61,919	\$59,458	\$85,775	\$1,608	\$97,133	\$3,936,271
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$648,402,969	\$10,497,267	\$10,080,164	\$14,541,753	\$272,648	\$16,467,174	\$667,327,627

<1> Purchased Power working capital requirement is a 15-day allocation of purchased power expense.

<2> Operations & Maintenance working capital requirement is a 45-day allocation of total O&M expense.

<3> Totals for each account prorated based on Net Plant Investment (Column C)

Sumter EC

Determination of Production Rate Base
By Rate Class

A	B	C	D	E	F	G	H	I
Line No.	Rate Class	Net Plant Investment	Working Capital Requir.		Materials & Supplies Requir. <3>	Prepayments Requir. <3>	Consumer Deposits <3>	Net Rate Base
		Total System	Purchased Power <1>	Operations & Maint. <2>				Total System
1	Lighting	\$21,295	\$347,110	\$0	\$478	\$9	\$541	\$368,351
2	Residential Service (RS)	\$3,040,088	\$7,061,373	\$0	\$68,180	\$1,278	\$77,208	\$10,093,712
3	General Service Non-Dem. (GS)	\$197,357	\$725,806	\$0	\$4,426	\$83	\$5,012	\$922,660
4	General Service Demand (GSD)	\$578,947	\$912,775	\$0	\$12,984	\$243	\$14,703	\$1,490,246
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$27,753	\$53,681	\$0	\$622	\$12	\$705	\$81,363
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$3,865,440	\$9,100,745	\$0	\$86,690	\$1,625	\$98,169	\$12,956,332

<1> Total Purchased Power working capital requirement for each rate class is prorated based on functionalized purchased power expense.

<2> Total O&M working capital requirement for each rate class is prorated based on functionalized non-fuel O&M expense.

<3> Totals for each account prorated based on Net Plant Investment (Column C)

Sumter EC

Determination of Transmission Rate Base
By Rate Class

A	B	C	D	E	F	G	H	I
Line No.	Rate Class	Net Plant Investment	Working Capital Requir.		Materials & Supplies Requir. <3>	Prepayments Requir. <3>	Consumer Deposits <3>	Net Rate Base
		Total System	Purchased Power <1>	Operations & Maint. <2>				Total System
1	Lighting	\$0	\$53,265	\$1,137	\$0	\$0	\$0	\$54,402
2	Residential Service (RS)	\$0	\$1,083,578	\$23,137	\$0	\$0	\$0	\$1,106,714
3	General Service Non-Dem. (GS)	\$0	\$111,376	\$2,378	\$0	\$0	\$0	\$113,754
4	General Service Demand (GSD)	\$0	\$140,067	\$2,991	\$0	\$0	\$0	\$143,057
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0	\$8,237	\$176	\$0	\$0	\$0	\$8,413
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$0	\$1,396,522	\$29,819	\$0	\$0	\$0	\$1,426,341

<1> Total Purchased Power working capital requirement for each rate class is prorated based on functionalized purchased power expense.

<2> Total O&M working capital requirement for each rate class is prorated based on functionalized non-fuel O&M expense.

<3> Totals for each account prorated based on Net Plant Investment (Column C)

Sumter EC

Determination of Distribution Rate Base
By Rate Class

Line No.	Rate Class	Net Plant Investment Total System	Working Capital Requir.		Materials & Supplies Requir. <3>	Prepayments Requir. <3>	Consumer Deposits <3>	Net Rate Base Total System
			Purchased Power <1>	Operations & Maint. <2>				
1	Lighting	\$24,709,348	\$0	\$383,329	\$554,157	\$10,390	\$627,531	\$25,029,693
2	Residential Service (RS)	\$500,063,268	\$0	\$7,798,179	\$11,214,934	\$210,272	\$12,699,863	\$506,586,790
3	General Service Non-Dem. (GS)	\$51,514,292	\$0	\$801,538	\$1,155,313	\$21,661	\$1,308,283	\$52,184,521
4	General Service Demand (GSD)	\$64,453,732	\$0	\$1,008,016	\$1,445,506	\$27,102	\$1,636,900	\$65,297,456
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,796,890	\$0	\$59,283	\$85,153	\$1,597	\$96,428	\$3,846,494
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$644,537,529	\$0	\$10,050,345	\$14,455,063	\$271,022	\$16,369,005	\$652,944,954

<1> Total Purchased Power working capital requirement for each rate class is prorated based on functionalized purchased power expense.

<2> Total O&M working capital requirement for each rate class is prorated based on functionalized non-fuel O&M expense.

<3> Totals for each account prorated based on Net Plant Investment (Column C)

Functionalized Allocated Income Statement

Sumter EC

Functionalized Allocated Income Statement (Present Rate)
By Rate Class

\$43.62

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue <1>	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense <2>	Actual Return	Allocated Rate of Return
1	Lighting	\$7,607,018	\$166,714	\$7,773,732	\$2,052,991	\$187,393	\$2,585,056	\$4,825,439	\$2,948,292	\$581,711	\$3,530,003	13.87%
2	Residential Service (RS)	\$275,751,888	\$6,043,313	\$281,795,201	\$161,194,418	\$26,014,260	\$99,890,831	\$287,099,509	(\$5,304,308)	\$11,833,923	\$6,529,615	1.26%
3	General Service Non-Dem. (GS)	\$24,588,245	\$538,870	\$25,127,115	\$13,215,318	\$1,859,825	\$9,821,696	\$24,896,840	\$230,276	\$1,216,354	\$1,446,629	2.72%
4	General Service Demand (GSD)	\$59,608,407	\$1,306,364	\$60,914,771	\$42,281,233	\$5,687,167	\$11,431,639	\$59,400,039	\$1,514,732	\$1,529,689	\$3,044,421	4.55%
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,900,561	\$85,484	\$3,986,045	\$2,991,535	\$233,389	\$721,751	\$3,946,675	\$39,370	\$89,963	\$129,332	3.29%
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
21	Total System	\$371,456,120	\$8,140,744	\$379,596,864	\$221,735,495	\$33,982,035	\$124,450,973	\$380,168,503	(\$571,639)	\$15,251,639	\$14,680,000	2.20%

<1> Other Electric Revenue is prorated based on Present Rate Revenue (Column C)

<2> Interest Expense is allocated based on allocated Net Plant Investment to each rate class.

Sumter EC

Functionalized Allocated Income Statement (Present Rate)
By Rate Class (\$ per kWh)

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense	Actual Return
1	Lighting	\$0.22679	\$0.00497	\$0.23176	\$0.06121	\$0.00559	\$0.07707	\$0.14386	\$0.08790	\$0.01734	\$0.10524
2	Residential Service (RS)	\$0.11875	\$0.00260	\$0.12135	\$0.06941	\$0.01120	\$0.04302	\$0.12363	(\$0.00228)	\$0.00510	\$0.00281
3	General Service Non-Dem. (GS)	\$0.12161	\$0.00267	\$0.12427	\$0.06536	\$0.00920	\$0.04858	\$0.12313	\$0.00114	\$0.00602	\$0.00715
4	General Service Demand (GSD)	\$0.09047	\$0.00198	\$0.09246	\$0.06418	\$0.00863	\$0.01735	\$0.09016	\$0.00230	\$0.00232	\$0.00462
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0.07861	\$0.00172	\$0.08033	\$0.06029	\$0.00470	\$0.01454	\$0.07953	\$0.00079	\$0.00181	\$0.00261
6	Rate 6	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
7	Rate 7	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
8	Rate 8	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
9	Rate 9	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
10	Rate 10	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
11	Rate 11	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
12	Rate 12	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
13	Rate 13	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
14	Rate 14	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
15	Rate 15	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
16	Rate 16	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
17	Rate 17	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
18	Rate 18	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
19	Rate 19	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
20	Rate 20	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
21	Total System	\$0.11372	\$0.00249	\$0.11621	\$0.06788	\$0.01040	\$0.03810	\$0.11639	(\$0.00018)	\$0.00467	\$0.00449

Sumter EC

Functionalized Allocated Income Statement (Proposed Rate)
By Rate Class

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue <1>	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense <2>	Actual Return	Allocated Rate of Return
1	Lighting	\$7,607,018	\$161,202	\$7,768,221	\$2,052,991	\$187,393	\$2,585,056	\$4,825,439	\$2,942,781	\$581,711	\$3,524,492	13.85%
2	Residential Service (RS)	\$287,211,733	\$6,086,375	\$293,298,109	\$161,194,418	\$26,014,260	\$99,890,831	\$287,099,509	\$6,198,600	\$11,833,923	\$18,032,523	3.48%
3	General Service Non-Dem. (GS)	\$25,612,401	\$542,759	\$26,155,160	\$13,215,318	\$1,859,825	\$9,821,696	\$24,896,840	\$1,258,320	\$1,216,354	\$2,474,674	4.65%
4	General Service Demand (GSD)	\$59,763,209	\$1,266,457	\$61,029,666	\$42,281,233	\$5,687,167	\$11,431,639	\$59,400,039	\$1,629,627	\$1,529,689	\$3,159,316	4.72%
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,961,583	\$83,951	\$4,045,534	\$2,991,535	\$233,389	\$721,751	\$3,946,675	\$98,859	\$89,963	\$188,821	4.80%
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
21	Total System	\$384,155,945	\$8,140,744	\$392,296,690	\$221,735,495	\$33,982,035	\$124,450,973	\$380,168,503	\$12,128,187	\$15,251,639	\$27,379,826	4.10%

<1> Other Electric Revenue is prorated based on Present Rate Revenue (Column C)

<2> Interest Expense is allocated based on allocated Net Plant Investment to each rate class.

Sumter EC

Functionalized Allocated Income Statement (Proposed Rate)
By Rate Class (\$ per kWh)

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue <1>	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense <2>	Actual Return
1	Lighting	\$0.22679	\$0.00481	\$0.23160	\$0.06121	\$0.00559	\$0.07707	\$0.14386	\$0.08773	\$0.01734	\$0.10508
2	Residential Service (RS)	\$0.12368	\$0.00262	\$0.12630	\$0.06941	\$0.01120	\$0.04302	\$0.12363	\$0.00267	\$0.00510	\$0.00777
3	General Service Non-Dem. (GS)	\$0.12667	\$0.00268	\$0.12936	\$0.06536	\$0.00920	\$0.04858	\$0.12313	\$0.00622	\$0.00602	\$0.01224
4	General Service Demand (GSD)	\$0.09071	\$0.00192	\$0.09263	\$0.06418	\$0.00863	\$0.01735	\$0.09016	\$0.00247	\$0.00232	\$0.00480
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0.07984	\$0.00169	\$0.08153	\$0.06029	\$0.00470	\$0.01454	\$0.07953	\$0.00199	\$0.00181	\$0.00381
6	Rate 6	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
7	Rate 7	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
8	Rate 8	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
9	Rate 9	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
10	Rate 10	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
11	Rate 11	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
12	Rate 12	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
13	Rate 13	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
14	Rate 14	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
15	Rate 15	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
16	Rate 16	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
17	Rate 17	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
18	Rate 18	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
19	Rate 19	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
20	Rate 20	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
21	Total System	\$0.11761	\$0.00249	\$0.12010	\$0.06788	\$0.01040	\$0.03810	\$0.11639	\$0.00371	\$0.00467	\$0.00838

<1> Other Electric Revenue is prorated based on Present Rate Revenue (Column C)

<2> Interest Expense is allocated based on allocated Net Plant Investment to each rate class.

Subsidy/Excess Calculation

Sumter EC

Subsidy/Excess Calculation
By Rate Class (\$ per kWh)

A	B	C	D	E	F	G	H	I	J	K
Line No.	Rate Class	Actual Return	Req. Return for Equalized Rate of Ret.	(Subsidy) or Excess (C + D)	(Subsidy)/ Excess Reduction	Revenue Increase Allocation	Net Revenue Change (F + G)	Percent Revenue Change	Proposed Rate Revenues	Proposed Operating Margins
1	Lighting	\$3,530,003	\$559,908	\$2,970,095	(\$2,970,095)	\$484,382	(\$2,485,713)	-32.68%	\$5,121,305	\$462,579
2	Residential Service (RS)	\$6,529,615	\$11,390,382	(\$4,860,767)	\$4,860,767	\$9,853,941	\$14,714,708	5.34%	\$290,466,596	\$9,410,400
3	General Service Non-Dem. (GS)	\$1,446,629	\$1,170,764	\$275,865	(\$275,865)	\$1,012,841	\$736,976	3.00%	\$25,325,221	\$967,251
4	General Service Demand (GSD)	\$3,044,421	\$1,472,356	\$1,572,065	(\$1,572,065)	\$1,273,751	(\$298,315)	-0.50%	\$59,310,092	\$1,216,417
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$129,332	\$86,591	\$42,741	(\$42,741)	\$74,911	\$32,169	0.82%	\$3,932,730	\$71,539
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
21	Total System	\$14,680,000	\$14,680,000	\$0	100.0%	\$12,699,825	\$12,699,825	3.42%	\$384,155,945	\$12,128,187

Determination of Unbundled Returns

Sumter EC

Functionalized Allocation of Proposed Operating Margins (Total System) <1>

A	B	C	D	E	F
Line No.	Rate Class	Total	Production	Transmission	Distribution
1	Lighting	\$462,579	\$6,695	\$989	\$454,896
2	Residential Service (RS)	\$9,410,400	\$183,446	\$20,114	\$9,206,841
3	General Service Non-Dem. (GS)	\$967,251	\$16,769	\$2,067	\$948,415
4	General Service Demand (GSD)	\$1,216,417	\$27,084	\$2,600	\$1,186,733
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$71,539	\$1,479	\$153	\$69,907
6	Rate 6	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0
21	Total System	\$12,128,187	\$235,472	\$25,923	\$11,866,792

<1> Proposed Operating Margins are allocated based on Functionalized Rate Base.

ASSUMPTIONS

Subsidy/Excess Percentage 100.0%
Proposed Revenue Change \$12,699,825

Sumter EC

Allocation of Proposed Operating Margins (Demand Related) <1> <2>

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtrans- mission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$28,032	\$845	\$989	\$2,123	\$8,564	\$10,924	\$0	\$4,586	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$3,733,928	\$42,114	\$20,114	\$297,604	\$1,200,296	\$1,531,039	\$0	\$642,761	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$276,645	\$3,048	\$2,067	\$22,008	\$88,764	\$113,223	\$0	\$47,533	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$785,764	\$4,514	\$2,600	\$61,894	\$249,629	\$318,415	\$148,711	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$58,964	\$167	\$153	\$4,662	\$18,801	\$23,981	\$11,200	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$4,883,333	\$50,689	\$25,923	\$388,291	\$1,566,054	\$1,997,583	\$159,911	\$694,881	\$0	\$0	\$0	\$0	\$0

<1> Proposed Functionalized Operating Margins for the Production and Transmission functions are prorated based on classified Purchased Power Expense.

<2> Proposed Functionalized Operating Margin for subfunctionalized Distribution is prorated based on classification of the subfunctionalized Distribution Net Plant Investment.

Sumter EC

Allocation of Proposed Operating Margins (Energy Related) <1> <2>

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$5,849	\$5,849	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$141,331	\$141,331	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$13,720	\$13,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$22,570	\$22,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$1,312	\$1,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$184,783	\$184,783	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

<1> Proposed Functionalized Operating Margins for the Production and Transmission functions are prorated based on classified Purchased Power Expense.

<2> Proposed Functionalized Operating Margin for subfunctionalized Distribution is prorated based on classification of the subfunctionalized Distribution Net Plant Investment.

Sumter EC

Allocation of Proposed Operating Margins (Consumer Related) <1> <2>

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$428,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$428,698
2	Residential Service (RS)	\$5,535,141	\$0	\$0	\$0	\$0	\$3,122,930	\$0	\$1,939,055	\$0	\$293,378	\$147,433	\$32,344	\$0
3	General Service Non-Dem. (GS)	\$676,886	\$0	\$0	\$0	\$0	\$379,686	\$0	\$235,751	\$0	\$45,342	\$13,209	\$2,898	\$0
4	General Service Demand (GSD)	\$408,083	\$0	\$0	\$0	\$0	\$55,438	\$282,107	\$0	\$69,311	\$0	\$1,006	\$221	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$11,263	\$0	\$0	\$0	\$0	\$1,289	\$6,558	\$0	\$3,399	\$0	\$15	\$3	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$7,060,071	\$0	\$0	\$0	\$0	\$3,559,344	\$288,665	\$2,174,806	\$72,710	\$338,719	\$161,663	\$35,466	\$428,698

<1> Proposed Functionalized Operating Margins for the Production and Transmission functions are prorated based on classified Purchased Power Expense.

<2> Proposed Functionalized Operating Margin for subfunctionalized Distribution is prorated based on classification of the subfunctionalized Distribution Net Plant Investment.

Sumter EC

Allocation of Proposed Operating Margins (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$462,579	\$6,695	\$989	\$2,123	\$8,564	\$10,924	\$0	\$4,586	\$0	\$0	\$0	\$0	\$428,698
2	Residential Service (RS)	\$9,410,400	\$183,446	\$20,114	\$297,604	\$1,200,296	\$4,653,970	\$0	\$2,581,817	\$0	\$293,378	\$147,433	\$32,344	\$0
3	General Service Non-Dem. (GS)	\$967,251	\$16,769	\$2,067	\$22,008	\$88,764	\$492,910	\$0	\$283,284	\$0	\$45,342	\$13,209	\$2,898	\$0
4	General Service Demand (GSD)	\$1,216,417	\$27,084	\$2,600	\$61,894	\$249,629	\$373,854	\$430,818	\$0	\$69,311	\$0	\$1,006	\$221	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$71,539	\$1,479	\$153	\$4,662	\$18,801	\$25,270	\$17,758	\$0	\$3,399	\$0	\$15	\$3	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$12,128,187	\$235,472	\$25,923	\$388,291	\$1,566,054	\$5,556,927	\$448,576	\$2,869,687	\$72,710	\$338,719	\$161,663	\$35,466	\$428,698

Determination of Unbundled Revenue Requirements

Sumter EC

Determination of Unbilled Revenue Requirements (Demand Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary 3-Phase	1-Phase	Meters 3-Phase	1-Phase	Metering & Billing	Consumer Services	Lights
1	Lighting	\$756,669	\$260,060	\$188,382	\$6,647	\$67,405	\$203,261	\$0	\$30,915	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$106,277,885	\$37,048,067	\$26,034,374	\$931,489	\$9,446,307	\$28,485,218	\$0	\$4,332,430	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$7,461,790	\$2,405,412	\$1,861,893	\$68,887	\$698,593	\$2,106,604	\$0	\$320,401	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$21,743,433	\$7,051,840	\$5,689,767	\$193,719	\$1,964,504	\$5,923,917	\$919,686	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$1,249,522	\$337,991	\$233,542	\$14,590	\$147,960	\$446,171	\$69,268	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$137,489,299	\$47,103,370	\$34,007,958	\$1,215,332	\$12,324,769	\$37,165,171	\$988,954	\$4,683,745	\$0	\$0	\$0	\$0	\$0

Sumter EC

Determination of Unbudded Revenue Requirements (Energy Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$1,799,625	\$1,799,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$124,329,797	\$124,329,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$10,826,675	\$10,826,675	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$35,256,477	\$35,256,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$2,655,023	\$2,655,023	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$174,867,596	\$174,867,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Determination of Unbundled Revenue Requirements (Consumer Related)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$2,731,725	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,731,725
2	Residential Service (RS)	\$65,902,227	\$0	\$0	\$0	\$0	\$29,051,241	\$0	\$12,952,017	\$0	\$5,040,354	\$15,465,694	\$3,392,921	\$0
3	General Service Non-Dem. (GS)	\$7,575,626	\$0	\$0	\$0	\$0	\$3,532,163	\$0	\$1,574,754	\$0	\$779,017	\$1,385,693	\$303,998	\$0
4	General Service Demand (GSD)	\$3,616,546	\$0	\$0	\$0	\$0	\$515,699	\$1,781,402	\$0	\$1,190,740	\$0	\$105,550	\$23,156	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$113,670	\$0	\$0	\$0	\$0	\$11,988	\$41,410	\$0	\$58,395	\$0	\$1,540	\$338	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$79,939,794	\$0	\$0	\$0	\$0	\$33,111,091	\$1,822,812	\$14,526,772	\$1,249,134	\$5,819,371	\$16,958,477	\$3,720,413	\$2,731,725

Sumter EC

Determination of Unbudded Revenue Requirements (Total System)

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$5,288,019	\$2,059,685	\$188,382	\$6,647	\$67,405	\$203,261	\$0	\$30,915	\$0	\$0	\$0	\$0	\$2,731,725
2	Residential Service (RS)	\$296,509,909	\$161,377,864	\$26,034,374	\$931,489	\$9,446,307	\$57,536,459	\$0	\$17,284,447	\$0	\$5,040,354	\$15,465,694	\$3,392,921	\$0
3	General Service Non-Dem. (GS)	\$25,864,091	\$13,232,087	\$1,861,893	\$68,887	\$698,593	\$5,638,767	\$0	\$1,895,155	\$0	\$779,017	\$1,385,693	\$303,998	\$0
4	General Service Demand (GSD)	\$60,616,456	\$42,308,317	\$5,689,767	\$193,719	\$1,964,504	\$6,439,616	\$2,701,088	\$0	\$1,190,740	\$0	\$105,550	\$23,156	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$4,018,214	\$2,993,013	\$233,542	\$14,590	\$147,960	\$458,159	\$110,678	\$0	\$58,395	\$0	\$1,540	\$338	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$392,296,690	\$221,970,966	\$34,007,958	\$1,215,332	\$12,324,769	\$70,276,262	\$2,811,766	\$19,210,517	\$1,249,134	\$5,819,371	\$16,958,477	\$3,720,413	\$2,731,725

Calculation of Unbundled Unit Charges

Sumter EC

Calculation of Unbundled Unit Charges (Demand Related)
\$ per Billing kW

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtrans- mission	Substation	Primary	Transf. & Secondary 3-Phase	1-Phase	Meters 3-Phase	1-Phase	Metering & Billing	Consumer Services	Total Distribution
1	Lighting													\$0.000
2	Residential Service (RS)													\$0.000
3	General Service Non-Dem. (GS)													\$0.000
4	General Service Demand (GSD)	\$10.477	\$3.398	\$2.742	\$0.093	\$0.947	\$2.855	\$0.443	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$4.338
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$330.999	\$89.534	\$61.866	\$3.865	\$39.195	\$118.191	\$18.349	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$179.600
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Sumter EC

Calculation of Unbundled Unit Charges (Demand Related)
mills per kWh

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtrans- mission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$22.559	\$7.753	\$5.616	\$0.198	\$2.010	\$6.060	\$0.000	\$0.922	\$0.000	\$0.000	\$0.000	\$0.000	\$9.189
2	Residential Service (RS)	\$45.766	\$15.954	\$11.211	\$0.401	\$4.068	\$12.266	\$0.000	\$1.866	\$0.000	\$0.000	\$0.000	\$0.000	\$18.601
3	General Service Non-Dem. (GS)	\$36.904	\$11.897	\$9.209	\$0.341	\$3.455	\$10.419	\$0.000	\$1.585	\$0.000	\$0.000	\$0.000	\$0.000	\$15.799
4	General Service Demand (GSD)	\$33.002	\$10.703	\$8.636	\$0.294	\$2.982	\$8.991	\$1.396	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$13.663
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$25.181	\$6.811	\$4.706	\$0.294	\$2.982	\$8.991	\$1.396	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$13.663
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Sumter EC

Calculation of Unbundled Unit Charges (Energy Related)
mills per kWh

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtrans- mission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$53.653	\$53.653	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
2	Residential Service (RS)	\$53.539	\$53.539	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
3	General Service Non-Dem. (GS)	\$53.546	\$53.546	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
4	General Service Demand (GSD)	\$53.513	\$53.513	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$53.505	\$53.505	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Sumter EC

Calculation of Unbundled Unit Charges (Consumer Related)
\$ per Consumer-month

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Line No.	Rate Class	Total	Production	Transmission	Subtrans- mission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting													\$0.000
2	Residential Service (RS)	\$28.775	\$0.000	\$0.000	\$0.000	\$0.000	\$12.685	\$0.000	\$5.655	\$0.000	\$2.201	\$6.753	\$1.481	\$28.775
3	General Service Non-Dem. (GS)	\$36.918	\$0.000	\$0.000	\$0.000	\$0.000	\$17.213	\$0.000	\$7.674	\$0.000	\$3.796	\$6.753	\$1.481	\$36.918
4	General Service Demand (GSD)	\$231.376	\$0.000	\$0.000	\$0.000	\$0.000	\$32.993	\$113.969	\$0.000	\$76.180	\$0.000	\$6.753	\$1.481	\$231.376
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$498.551	\$0.000	\$0.000	\$0.000	\$0.000	\$52.578	\$181.622	\$0.000	\$256.117	\$0.000	\$6.753	\$1.481	\$498.551
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Determination of Light Charges

Sumter EC

Determination of Monthly Light Charges and Total Revenue
By Type of Light

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Monthly kWh Usage	Number of Lights	Allocated Production Requirement	Allocated Transmission Requirement	Allocated Distribution Requirement	Directly Ass. Light Costs	Monthly Rate	Total Revenue
1	Unit Cost (\$/kWh-Mo.)			\$0.0614062	\$0.0056163	\$0.0091893			
2	Unit Cost (\$/Light-Mo.)						\$4.76		
3	100 Watt HPS	42	39,380	\$2.58	\$0.24	\$0.39	\$4.76	\$7.96	\$3,760,558
4	250 Watt HPS	104	4,478	\$6.39	\$0.58	\$0.96	\$4.76	\$12.68	\$681,532
5	400 Watt HPS	169	3,997	\$10.38	\$0.95	\$1.55	\$4.76	\$17.64	\$845,929
6	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
7	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
8	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
9	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
10	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
11	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
12	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
13	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
14	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
15	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
16	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
17	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
18	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
19	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
20	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
21	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
22	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
21	Total System		47,855						\$5,288,019