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COMMISSION CLERK

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January 13, 2006

Division of the Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Enclosed as Attachment A please find revised tariff sheets for the following Lee County Electric Cooperative ("LCEC") Rates:

- General Service Non-Demand Electric Service, Rate Schedule GS Fourth Revised Sheet No. 8.0 Canceling Third Revised Sheet No. 8.0
- General Service Non-Demand Electric Service, Rate Schedule GS Fifth Revised Sheet No. 8.1 Canceling Fourth Revised Sheet No. 8.1
- General Service - Demand Electric Service, Rate Schedule GSD Fifth Revised Sheet No. 9.0 Canceling Fourth Revised Sheet No. 9.0
- Residential Electric Service, Rate Schedule RS Sixth Revised Sheet No. 10.0 Canceling Fifth Revised Sheet No. 10.0
- Residential Electric Service, Rate Schedule RS Second Revised Sheet No. 10.1 Canceling First Revised Sheet No. 10.1
- Athletic Field Lighting Electric Service, Rate Schedule OS-1 Fifth Revised Sheet No. 11.1 Canceling Fourth Revised Sheet No. 11.1
- Street Lighting District Electric Service, Rate Schedule SL-1 Seventh Revised Sheet No. 12.0 Canceling Sixth Revised Sheet No. 12.0
- Outdoor Lighting Electric Service, Rate Schedule OL-1 Sixth Revised Sheet No. 13.0 Canceling Fifth Revised Sheet No. 13.0
- Traffic Signal Electric Service, Rate Schedule OS-2 Fourth Revised Sheet No. 14.0 Canceling Third Revised Sheet No. 14.0
- Power Cost Adjustment Fifth Revised Sheet No. 15.0 Canceling Fourth Revised Sheet No. 15.0
- Interruptible General Service - Demand Electric Service, Rate Schedule IS Sixth Revised Sheet No. 16.0 Canceling Fifth Revised Sheet No. 16.0

CMP \_\_\_\_\_  
 COM \_\_\_\_\_  
 CTR \_\_\_\_\_  
 ECR Tariff  
 GCL \_\_\_\_\_  
 OPC \_\_\_\_\_  
 RCA \_\_\_\_\_  
 SCR \_\_\_\_\_  
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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

- Public Street and Highway Lighting Electric Service, Rate Schedule SL-2 Eighth Revised Sheet No. 17.0 Canceling Seventh Revised Sheet No. 17.0
- Public Street and Highway Lighting Electric Service, Rate Schedule SL-2 Fifth Revised Sheet No. 17.1 Canceling Fourth Revised Sheet No. 17.1
- Private Area Lighting Electric Service, Rate Schedule OL-2 Eighth Revised Sheet No. 18.0 Canceling Seventh Revised Sheet No. 18.0
- Private Area Lighting Electric Service, Rate Schedule OL-2 Fourth Revised Sheet No. 18.1 Canceling Third Revised Sheet No. 18.1
- Residential Load Management Service, Rate Schedule RSL Third Revised Sheet No. 20.1 Canceling Second Revised Sheet No. 20.1
- General Service – Demand High Load Factor, Rate Schedule GSLD Third Revised Sheet No. 21.0 Canceling Second Revised Sheet No. 21.0
- General Service Demand-Time of Use, Rate Schedule GSDT Third Revised Sheet No. 22.0 Canceling Second Revised Sheet No. 22.0
- General Service - Demand Optional, Rate Schedule GSD-O Second Revised Sheet No. 23.0 Canceling First Revised Sheet No. 23.0

### **Purpose of Filing**

On December 15, 2005, LCEC's Board of Directors approved modifications to a number of its existing rate schedules. The rates were modified in order to incorporate into base rates a power cost increase by LCEC's wholesale supplier, Seminole Electric Cooperative (Seminole). LCEC also needed an additional increase of approximately \$13,000,000 or 4.8% in addition to the expected purchased power increase. Finally, LCEC wanted to move each rate class's rate components in the direction of cost of service and to also create more uniformity in the class rates of return. Although LCEC's class cost of service study indicates high rates of return for some rate classes, LCEC is not proposing to significantly decrease the rates for any class of service, thus mitigating the increase to classes with low rates of return and while creating more uniformity in the class rates of return.

With this filing, LCEC is proposing to modify the rate levels associated with the following rate schedules: General Service Non-Demand, General Service-Demand, Residential Electric Service, Athletic Field Lighting, Street Lighting District, Outdoor Lighting, Traffic Signal Lighting, Interruptible General Service Demand, Public Street and Highway Lighting, Private Area Lighting, Residential Load Management Service, General Service – Demand High Load Factor, General Service Demand-Time of Use, and General Service – Demand Optional Rates. LCEC is also proposing to modify its Power Cost Adjustment (PCA) to reflect the purchased power cost included in the proposed base rates of \$0.0635 per kWh. The proposed rate schedules are included as Attachment A.

## **Revenue Impact**

Below is a description of the rate modifications, cost support, and the rationale for each modification. Excluding the roll-in of the PCA, LCEC is increasing its rates by \$13,029,795, which represents an overall increase of approximately 4.8%. This increase is required to meet LCEC's obligations for debt payment, operating expenses, and capital expenditures, while providing a reasonable level of operating margins. Attachment B includes each class's present and proposed rates along with a summary calculating the proposed increase not attributable to purchased power cost increases. A summary of pro-forma test year revenues, expenses, and class rates of return is also included as Attachment C. The revenues have been adjusted to reflect the proposed rates, and expenses have been adjusted to reflect Seminole's 2006 wholesale rates, increased labor expenses, and depreciation expenses on year-end property.

## **Changes to Seminole's Wholesale Rate**

Seminole will implement new wholesale rates on January 1, 2006. These rates were not final at the time the cost of service study was completed. Therefore, the estimate of wholesale purchased power cost contained in the cost of service study represents the best estimate available at the time. Seminole's new rates represent an increase of approximately \$51,500,000 to LCEC or 25.2%. LCEC's proposed rates include a roll-in of most of this cost into its base rates. However, because Seminole has a high percentage of natural gas and oil generation, LCEC was concerned about rolling 100% of the new wholesale rate into its base rates. Since the cost of both of these fuels are currently at unprecedented levels, LCEC wanted to continue to recover a portion of its expected purchased power costs through its PCA in the event that prices for these fuels moderate. LCEC anticipates that its average purchased power cost per kWh sold under Seminole's new rates will be \$0.0786. LCEC included \$0.0635 per kWh in its proposed base rates. As a result, the proposed rates also include an average expected PCA for the year of \$0.0151 per kWh, which is based on the estimate of Seminole's rate that was available at the time of this filing. Since Seminole's rates were not final, the actual PCA, when filed, will likely be different from the estimate above and will reflect Seminole's final rate and volumetric differences associated with the 2006-billing year. The new base for purposes of calculating the PCA will be \$0.0635 per kWh.

## **General Service – Non-Demand Electric Service, Rate Schedule GS**

The cost-of-service study, Attachment D, indicates a rate of return for this Rate Schedule GS that is higher than LCEC's current overall rate of return. LCEC has maintained the existing rate structure for Rate Schedule GS consisting of a flat energy charge and a fixed monthly customer charge differentiated between single-phase and three-phase service. Since the rate of return for this class is currently higher than the overall system rate of return, the percentage increase to Rate Schedule GS after the roll-in of purchased power costs is approximately zero percent. By not decreasing the base rates to this rate class, after purchased power costs, increases to other classes were mitigated while also moving each class's rate of return closer together. Although the increase to this class reflects an increase in purchased power costs, LCEC also wanted to move the rate components closer to the cost of providing service.

The single-phase customer charge was increased from \$5.00 to \$12.50, and the three-phase customer charge was increased from \$8.90 to \$15.50. These increases move the customer charges toward the cost of providing service. However, both charges remain significantly lower than the \$20.45 average combined cost indicated by the cost of service study. LCEC chose to move the customer charges only part of the way toward actual cost in an attempt to minimize the impact to any single customer. The derivation of a cost-based customer charge for this class can be found in Attachment E. The unit costs shown in Attachment E were developed from cost data from LCEC's cost-of-service study included in Attachment D.

The energy component was calculated to produce a revenue neutral rate after the roll-in of the increased purchased power costs.

### **General Service – Demand Electric Service, Rate Schedule GSD**

The General Service Demand, Rate Schedule GSD retains the same basic rate design as before but all charges have been modified. The cost-of-service study indicated that this class had a return during the test year that was significantly higher than LCEC's proposed overall rate of return. As a result, the rate was designed to be revenue neutral after the roll-in of purchased power costs into base rates, thus mitigating the increase to other classes with low rates of return. LCEC also modified the charges in this schedule to bring them more in line with the cost of providing service.

LCEC modified both the customer charge and the demand charge to be more reflective of the cost of providing service. The customer charge was increased from \$15.00 to \$23.50. A cost based customer charge would be \$33.44. Derivation of the customer charge for this class can be found in Attachment E.

The demand charge was increased from \$5.00 to \$8.67. The derivation of the purchased power related demand costs and the distribution delivery related demand costs are shown in Attachment E.

The energy charge reflects the loss-adjusted charges from Seminole that are billed to LCEC on the basis of energy. The three components in Seminole's wholesale rates that are billed on an energy basis are the production energy charge, non-fuel energy charge, and the fixed energy charge. The derivation of the energy component is shown in Attachment E.

### **Residential Electric Service Rate Schedule RS**

The cost-of-service study, shown in Attachment D, indicates a relatively low rate of return for the residential class. Consequently, LCEC modified the residential rate to bring its return more in line with its proposed overall rate of return. This resulted in an increase, after the roll-in of Seminole's wholesale rate increase, of 6.5% to this class. LCEC also eliminated the seasonal differences in the kWh charge in favor of a flat kWh charge that is not seasonally differentiated. The customer charge is differentiated between single-phase and three-phase service.

As discussed above, LCEC also incorporated the majority of the 2006 Seminole wholesale rate into its base charges. See LCEC's cost-of-service study shown in Attachment D for the pro-forma adjustments to incorporate Seminole's 2006 rates. The pro-forma adjustment assumes recovery through LCEC's Power Cost Adjustment (PCA) so there is a comparable adjustment to each class's revenue. However, since we have not incorporated all of the 2006 Seminole rate increase into base rates, LCEC's PCA was estimated at \$0.0151 per kWh for purposes of this filing. The actual PCA will likely be different from this amount once Seminole's wholesale rate becomes final and is applied to the 2006 billing determinants.

LCEC modified the single-phase customer charge by increasing it from \$5.00 to \$8.00 and by increasing the three-phase customer charge from \$8.65 to \$11.00. These increases move the customer charges more toward the cost of providing service. However, both of these charges are still considerably lower than the \$15.58 customer cost indicated by LCEC's cost of service study. The \$15.58 cost represents the combined average cost for both single-phase and three-phase customers. LCEC is proposing to move the customer charges only part of the way toward actual cost in an attempt to minimize the impact to any single customer. The derivation of a cost-based customer charge can be found in Attachment E. The cost data to perform this analysis is taken from LCEC's cost-of-service study found in Attachment D.

The energy component was determined by incorporating Seminole's 2006 wholesale rate and then determining the appropriate level necessary to bring the class up to LCEC's return objective for this class, given the revenue associated with the proposed customer charges.

#### **Athletic Field Lighting Service, Rate Schedule OS-1**

The Athletic Field Lighting Service Rate was modified to reflect the wholesale purchased power increase from Seminole. Since the actual rate of return for this class, at 11.39% is significantly higher than the overall rate of return, LCEC chose not to increase this rate beyond the roll-in of Seminole's rate increase. As a result, the proposed rate is designed to be revenue neutral, after the roll-in of purchased power costs, as nearly as practicable.

#### **Street Lighting District Electric Service, Rate Schedule SL-1**

The Street Lighting District Service Rate was modified to reflect the wholesale purchased power increase from Seminole. The cost of service study looked at this class in combination with the OL class. Since the actual rate of return for the combined class, at 8.69% is significantly higher than the overall rate of return, LCEC chose not to increase this rate beyond the roll-in of Seminole's rate increase. As a result, the proposed rate is designed to be revenue neutral for the combined class of SL and OL, after the roll-in of purchased power costs, as nearly as practicable.

#### **Outdoor Lighting Electric Service, Rate Schedule OL-1**

The Outdoor Lighting Electric Service Rate was modified to reflect the wholesale purchased power increase from Seminole. The cost of service study looked at this class in combination with the SL class. Since the actual rate of return for this class, at 8.69% is

significantly higher than the overall rate of return, LCEC chose not to increase this rate beyond the roll-in of Seminole's rate increase. As a result, the proposed rate is designed to be revenue neutral for the combined class of SL and OL, after the roll-in of purchased power costs, as nearly as practicable.

### **Traffic Signal Service, Rate Schedule OS-2**

The Traffic Signal Service Rate was modified to reflect the wholesale purchased power increase from Seminole. Since the actual rate of return for this class, at -1.44% is lower than the overall rate of return, LCEC increased this rate in addition to the roll-in of Seminole's wholesale rate increase. The modification to this rate resulted in an increase of 11.1%, after the roll-in of purchased power costs.

### **Power Cost Adjustment (PCA)**

The Power Cost Adjustment was modified to reflect the new level of purchased power in base rates of \$0.0635 per kWh. As discussed above, this amount represents the roll-in of all of Seminole's wholesale rate increase except for \$0.0151 per kWh. Upon determining final Seminole wholesale rates the actual PCA will be determined. LCEC did not feel that it would be appropriate to roll in the full amount of pro-forma purchased power cost at this time due to the historically high cost of natural gas and oil.

### **Interruptible General Service-Demand Electric Service, Rate Schedule IS**

The Interruptible General Service Demand, Rate Schedule IS retains the same basic rate structure as the current rate. Customers who qualify for GSD, GSLD, and GSD-O and also meet the other terms and conditions of Rate IS can be served under Rate IS. All charges except the customer charge have been modified to reflect the proposed increase. The cost-of-service study indicated that Rate Schedule IS had an actual rate of return during the test year of 28.95%. This is significantly higher than LCEC's overall return objective. As a result, LCEC is proposing not to allocate a base rate increase to this rate class. The rate was designed to be revenue neutral after the roll-in of purchased power costs into base rates. Because LCEC is not proposing a base rate reduction for this class, increases to other classes with low rates of return are mitigated while bringing the class rates of return closer together. LCEC also modified the charges in this schedule to bring them more in line with the cost of providing service.

The proposed customer charge is unchanged from the current rate at \$50.00. This is the approximate cost of service for this particular charge. Derivation of the customer charge for this class can be found in Attachment E.

The demand charges and energy charges reflect the charges contained in the rate schedules for GSD, GSLD, and GSD-O. Virtually all of this increase can be attributed to the increase in Seminole's wholesale rate. The derivation of the purchased power related demand and energy related costs and the distribution delivery related demand costs are shown in Attachment E.

### **Public Street and Highway Lighting Electric Service, Rate Schedule SL-2**

The Public Street and Highway Lighting Service Rate was modified to reflect the wholesale purchased power increase from Seminole. The cost of service study looked at this class in combination with the SL class. Since the actual rate of return for this class, at 8.69%, is significantly higher than the overall rate of return, LCEC chose not to increase this rate beyond the roll-in of Seminole's rate increase. As a result, the proposed rate is designed to be revenue neutral for the combined class of SL and OL, after the roll-in of purchased power costs, as nearly as practicable.

### **Private Area Lighting Electric Service, Rate Schedule OL-2**

The Private Area Lighting Service Rate was modified to reflect the wholesale purchased power increase from Seminole. The cost of service study looked at this class in combination with the SL class. Since the pro-forma rate of return for this class, at 8.69%, is significantly higher than the overall rate of return, LCEC chose not to increase this rate beyond the roll-in of Seminole's rate increase. As a result, the proposed rate is designed to be revenue neutral for the combined class of SL and OL, after the roll-in of purchased power costs, as nearly as practicable.

### **Residential Load Management Electric Service, Rate Schedule RLS**

The cost-of-service study indicated a relatively low rate of return for Rate RLS. Consequently, LCEC modified Rate Schedule RLS to bring its return more in line with its proposed overall rate of return. This resulted in an increase, after the roll-in of Seminole's wholesale rate increase, of 7.1% for Rate Schedule RLS. LCEC also eliminated the seasonal differences in the kWh charge in favor of a flat kWh charge that is not seasonally differentiated. The customer charge is differentiated between single-phase and three-phase service.

As discussed above, LCEC also incorporated the majority of the 2006 Seminole wholesale rate into its base charges. As with LCEC's other rates, \$0.0151 per kWh was assumed to be recovered through LCEC's PCA.

LCEC modified the single-phase customer charge by increasing it from \$5.00 to \$8.00, and by increasing the three-phase customer charge from \$8.65 to \$11.00. These increases move the customer charges toward the cost of providing service. However, both are still considerably lower than the \$20.30 cost indicated by LCEC's cost of service study. The \$20.30 cost represents the combined average cost for both single phase and three phase customers. LCEC chose to move the customer charges only part of the way toward actual cost in an attempt to minimize the impact to any single customer. The derivation of a cost based customer charge can be found in Attachment E. The cost data to perform this analysis is taken from LCEC's most recent cost-of-service study found in Attachment D.

The energy component was determined by incorporating Seminole's 2006 wholesale rate and then determining the appropriate level necessary to bring the class up to LCEC's return objective for this class, given the revenue associated with the proposed customer

charges. This modification represents an increase from the current rate of \$0.0746 in the winter and \$0.0696 in the summer to a flat rate of \$0.0871 per kWh.

### **General Service Demand High Load Factor Electric Service, Rate Schedule GSLD**

There are currently no customers being served pursuant to this rate schedule. However, this rate was modified to incorporate the increase in purchased power cost and to move the charges toward the cost of providing service in a manner consistent with the changes to LCEC's other rate schedules.

The customer charge was increased from \$15.00 to \$23.50. The demand charge was increased from \$7.80 to \$8.67 and the energy component was increased from \$0.0431 to \$0.0471.

### **General Service Demand-Time of Use Electric Service, Rate Schedule GSDT**

There are currently no customers being served pursuant to this rate schedule. However, this rate was modified to incorporate the increase in purchased power cost and to move the charges toward the cost of providing service in a manner consistent with the changes to LCEC's other rate schedules.

The customer charge and both demand charges were not modified. The on-peak and off-peak energy charges were increased from \$0.0598 to \$0.0642 and from \$0.0374 to \$0.0471 respectively.

### **General Service Demand-Optional, Rate Schedule GSD-O**

The General Service Demand-Optional, Rate Schedule GSD-O retains the same basic rate design as before but all charges have been modified. The cost-of-service study indicated that this class had a return during the test year that was significantly higher than LCEC's proposed overall rate of return. As a result, the rate was designed to be revenue neutral after the roll-in of purchased power costs into base rates, thus mitigating the increase to other classes with low rates of return. LCEC also modified the charges in this schedule to bring them more in line with the cost of providing service.

LCEC modified both the customer charge and the demand charge to be more reflective of the cost of providing service. The customer charge was increased from \$15.00 to \$23.50. A cost based customer charge would be \$33.44. Derivation of the customer charge for this class can be found in Attachment E.

The demand charge was decreased from \$12.78 to \$9.99. The derivation of the purchased power related demand costs and the distribution delivery related demand costs are shown in Attachment E.

The energy charge was increased from \$0.0295 to \$0.0471 and reflects the loss-adjusted charges from Seminole that are billed to LCEC on the basis of energy. The three components in Seminole's wholesale rates that are billed on an energy basis are the production energy charge, non-fuel energy charge, and the fixed energy charge. The derivation of the energy component is shown in Attachment E.





## **Attachment A**

### **Tariff Sheets**

GS

RATE SCHEDULE GS  
GENERAL SERVICE-NON DEMAND ELECTRIC SERVICE RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for general service electric energy on the following bases of availability, application, character of service, monthly rate, minimum charge, energy cost adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is applicable to all electric service required for lighting, power, and any other purpose with a maximum demand of 20 kW or less for which no specific rate schedule is applicable. Customers having their homes on the same premises as their business establishments may include service to both on the same meter, in which case all service will be billed under this rate schedule using the monthly rate set out below.

CHARACTER OF SERVICE:

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s available standard voltages. At the option of the Lee County Electric Cooperative, Inc., three phase service will be provided. All service required on the premises by the customer will be furnished through one meter. Stand-by or resale service is not permitted hereunder.

MONTHLY RATE:

Customer Charge:

Single Phase Service.....	\$12.50
Three Phase Service.....	\$15.50

(Continued on Sheet No. 8.1)

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

LEE COUNTY ELECTRIC COOPERATIVE, INC.  
NORTH FORT MYERS, FLORIDA

FIFTH REVISED SHEET NO. 8.1  
CANCELLING FOURTH REVISED SHEET NO. 8.1

GS

(Continued From Sheet No. 8.0)

ENERGY CHARGE:

All kWh per month @..... 8.26¢

POWER COST ADJUSTMENT:

The amount computed at the above monthly rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s power cost adjustment clause which is a part of this rate schedule.

MINIMUM CHARGE:

The monthly minimum charge shall be the "Customer Charge."

TAX ADJUSTMENT:

The amount computed at the above monthly rate as adjusted by the application of the monthly power cost adjustment clause shall be subject to taxes, assessments, and surcharges imposed by any governmental authority calculated in accordance with the Lee County Electric Cooperative, Inc.'s tax adjustment clause which is a part of this rate schedule.

TERMS OF PAYMENT:

The above rates are net. In the event the current bill is not paid after due notice, to the extent permitted by law, the account is subject to a late-payment charge and disconnection. In the event it is necessary for the Lee County Electric Cooperative, Inc., to send a collector to collect the bill, to the extent permitted by law, a collection charge shall be made.

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

Effective: April 1, 2006

GSD

RATE SCHEDULE GSD  
GENERAL SERVICE-DEMAND ELECTRIC SERVICE RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for general service demand electric energy on the following bases of availability, application, character of service, monthly rate, power cost adjustment, primary service discount, minimum charge, power factor adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is applicable to all electric service required for lighting, power, and any other purpose with a maximum demand in excess of 20 kW for which no specific rate schedule is applicable.

CHARACTER OF SERVICE:

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s available standard voltages. All service required on the premises of the customer shall be furnished through one meter. Standby or resale service is not permitted under this rate schedule.

MONTHLY RATE:

Customer Charge. . . . . \$23.50

Demand Charge:

All kW of billing demand per month @ . . . \$8.67

Energy Charge:

All kWh per month @ . . . . . 4.71¢

Power Cost Adjustment:

The amount computed at the above monthly rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s, power cost adjustment clause which is a part of this rate schedule.

(Continued on Sheet No. 9.1)

RS

RATE SCHEDULE RS  
RESIDENTIAL ELECTRIC SERVICE RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for residential electric service on the following bases of availability, application, character of service, monthly rate, minimum charge, power cost adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is applicable to all electric service used exclusively for domestic purposes to individually metered single-family dwelling units; to individually metered dwelling units in duplexes, apartments, and condominiums; and to farms occupied as the residence of the customer subject to the Lee County Electric Cooperative, Inc.'s established rules and regulations.

CHARACTER OF SERVICE:

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s available standard voltages. At the option of the Lee County Electric Cooperative, Inc., three phase service will be provided. All residential service required on the premises by the customer will be supplied through one meter. Stand-by or resale service is not permitted hereunder.

MONTHLY RATE:

Customer Charge:

Single Phase Service.....	\$8.00
Three Phase Service.....	\$11.00

Energy Charge:

All kWh per month @.....	8.71¢
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(Continued on Sheet No. 10.1)

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

LEE COUNTY ELECTRIC COOPERATIVE, INC.  
NORTH FORT MYERS, FLORIDA

SECOND REVISED SHEET NO. 10.1  
CANCELLING FIRST REVISED SHEET NO. 10.1

(Continued From Sheet No. 10.0)

Power Cost Adjustment:

The amount computed at the above monthly rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s power cost adjustment clause which is a part of this rate schedule.

Minimum Charge:

The monthly minimum charge shall be the "Customer Charge."

Tax Adjustment:

The amount computed at the above monthly rate as adjusted by the application of the monthly power cost adjustment clause shall be subject to taxes, assessments, and surcharges imposed by any governmental authority calculated in accordance with the Lee County Electric Cooperative, Inc.'s tax adjustment clause which is a part of this rate schedule.

TERMS OF PAYMENT:

The above rates are net. In the event the current bill is not paid after due notice, to the extent permitted by law, the account is subject to a late-payment charge and disconnection. In the event it is necessary for the Lee County Electric Cooperative, Inc., to send a collector to collect the bill, to the extent permitted by law, a collection charge shall be made.

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

Effective: April 1, 2006

LEE COUNTY ELECTRIC COOPERATIVE, INC.  
NORTH FORT MYERS, FLORIDA

FIFTH REVISED SHEET NO. 11.1  
CANCELLING FOURTH REVISED SHEET NO. 11.1

OS-1

(Continued from Sheet No. 11.0)

The Lee County Electric Cooperative, Inc., while exercising diligence at all times in furnishing service hereunder, does not guarantee continuous lighting service and will not be liable for any damages from any interruption, deficiency, or failure of service and reserves the right to interrupt service at any time for necessary repairs to lines or equipment or for system protection.

MONTHLY RATE:

Customer Charge.....	\$15.00
All kWh per month @.....	8.36¢

Power Cost Adjustment:

The amount computed at the above monthly rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s power cost adjustment clause which is a part of this rate schedule.

Minimum Charge:

The monthly minimum charge shall be the "Customer Charge."

Tax Adjustment:

The amount computed at the above monthly rate as adjusted by the application of the monthly power cost adjustment clause shall be subject to taxes, assessments, and surcharges imposed by any governmental authority calculated in accordance with the Lee County Electric Cooperative, Inc.'s tax adjustment clause which is a part of this rate schedule.

TERMS OF PAYMENT:

The above rates are net. In the event the current bill is not paid after due notice, to the extent permitted by law, the account is subject to a late payment charge and disconnection. In the event it is necessary for the Lee County Electric Cooperative, Inc., to send a collector to collect the bill, to the extent permitted by law, a collection charge shall be made.

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

Effective: April 1, 2006



SL-1

CLOSED RATE SCHEDULE SL-1  
STREET LIGHTING DISTRICT ELECTRIC SERVICE

The Lee County Electric Cooperative, Inc., shall charge and collect for electric lighting service on the following bases of availability, application, character of service, monthly rate, power cost adjustment, and tax adjustment.

AVAILABILITY:

In all territory served. This schedule shall be available only to customers receiving this service prior to September 1, 1981. After September 1, 1981, no new mercury vapor lighting installations will be made. When and if fixtures accommodating mercury vapor lighting are removed from service for any reason, this schedule will no longer be available at that location.

APPLICATION:

Applicable to customers, under the qualification of Street Light Districts, for automatically controlled dusk-to-dawn outdoor lighting where existing overhead secondary circuits are located.

CHARACTER OF SERVICE:

Service under this rate schedule shall be alternating current 60 Hertz, single phase at the Lee County Electric Cooperative, Inc.'s standard voltages and shall include lamp renewals and automatically controlled energy from approximately dusk each day until approximately dawn the following day.

MONTHLY RATE:

Mercury vapor light fixture mounted on existing wooden pole with bracket attachment and connected to existing overhead secondary circuit.

Nominal Wattage and Initial Lumens	Average Monthly kWh Usage	Rate per Month for Fixture Owned by		
		<u>Lee County Electric Cooperative, Inc</u>		
		<u>Energy</u>	<u>Fixture</u>	<u>Total</u>
175 watt 8,500 lumens	71	\$ 5.00	\$5.30	\$10.30
250 watt 13,000 lumens	100	\$ 7.05	\$5.49	\$12.54
400 watt 23,000 lumens	158	\$11.13	\$5.69	\$16.82

(Continued on Sheet No. 12.1)

ISSUED BY: PAMELA M. MAY  
 EXECUTIVE VICE PRESIDENT  
 AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

OL-1

CLOSED RATE SCHEDULE OL-1  
OUTDOOR LIGHTING ELECTRIC SERVICE

The Lee County Electric Cooperative, Inc., shall charge and collect for electric lighting service on the following bases of availability, application, character of service, monthly rate power cost adjustment, and tax adjustment.

AVAILABILITY:

In all territory served. This schedule shall be available only to customers receiving this service prior to April 1, 1981. No new mercury vapor lighting installations will be made. When and if fixtures accommodating mercury vapor lighting are removed from service for any reason, this schedule will no longer be available at that location.

APPLICATION:

Applicable to customers, other than Street Light Districts, for automatically controlled dusk-to-dawn outdoor lighting where existing overhead secondary circuits are located.

CHARACTER OF SERVICE:

Service under this rate schedule shall be alternating current 60 Hertz, single phase at the Lee County Electric Cooperative, Inc.'s standard voltages and shall include lamp renewals and automatically controlled energy from approximately dusk each day until approximately dawn the following day.

MONTHLY RATE:

Mercury vapor light fixture mounted on existing wooden pole with bracket attachment and connected to existing overhead secondary circuit.

Nominal Wattage and <u>Initial Lumens</u>	Average Monthly <u>kWh Usage</u>	Rate per Month for Fixture Owned by		
		Lee County Electric Cooperative, Inc <u>Energy</u>	<u>Fixture</u>	<u>Total</u>
175 watt 8,500 lumens	71	\$ 5.13	\$4.43	\$ 9.56
250 watt 13,000 lumens	100	\$ 7.23	\$4.63	\$11.86
400 watt 23,000 lumens	158	\$11.42	\$5.72	\$17.14

(Continued on Sheet No. 13.1)

ISSUED BY: PAMELA M. MAY  
 EXECUTIVE VICE PRESIDENT  
 AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

OS-2

RATE SCHEDULE OS-2  
TRAFFIC SIGNAL ELECTRIC SERVICE RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for traffic signal lighting service on the following bases of availability, application, character of service, monthly rate, power cost adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is applicable to all electric service used exclusively for traffic signals and other traffic control devices where the traffic signal system and the circuit necessary to connect to the Lee County Electric Cooperative, Inc.'s existing distribution facilities are installed, owned, and maintained by the customer.

CHARACTER OF SERVICE:

Service under this rate schedule shall be alternating current 60 Hertz, single phase or three phase at the Lee County Electric Cooperative, Inc.'s available standard voltages. All service required on the premises by the customer shall be furnished through one meter. Standby or resale service is not permitted hereunder.

The Lee County Electric Cooperative, Inc., while exercising diligence at all times in furnishing service hereunder, does not guarantee continuous electric service and will not be liable for damages from any interruption, deficiency, or failure of service and reserves the right to interrupt service at any time for necessary repairs to lines or equipment or for system protection.

MONTHLY RATE:

All kWh per month @..... 8.46¢

(Continued on Sheet No. 14.1)

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

PCA

POWER COST ADJUSTMENT CLAUSE  
PCA

APPLICABILITY:

This power cost adjustment clause is applicable to and becomes a part of all of the Lee County Electric Cooperative, Inc.'s retail rate schedules and is applicable to all sales thereunder.

BILLING:

The monthly bill computed under the appropriate retail rate schedule will be increased or decreased by an amount equal to the result of multiplying the measured or used kWh by the Power Cost Adjustment factor (PCA).

The monthly PCA will be calculated as:  $PCA = \frac{FM}{SM} - \$0.0635$

Where:

1. PCA = Adjustment factor in dollars per kWh rounded to nearest one-hundredth of a cent applicable to bills rendered during the current Billing Period.

Billing Period is:

- (a) for each month during the period January 1<sup>ST</sup> through December 31<sup>ST</sup>.

2. FM = Total applicable purchased power costs.

Total applicable purchased power is:

- (a) the Lee County Electric Cooperative, Inc.'s estimated purchased power cost for the projected Billing Period; including load management incentive payments; plus
- (b) an amount to correct for any over-recovery or under-recovery of the actual total purchased power cost in the preceding Billing Period determined as the difference between the actual total purchased power costs during the preceding Billing Period and the total purchased power costs recovered from the application of the Power Cost Adjustment during the preceding Billing Period.

(Continued on Sheet No. 15.1)

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

IS

RATE SCHEDULE IS  
 INTERRUPTIBLE GENERAL SERVICE-DEMAND  
ELECTRIC SERVICE RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for interruptible general service-demand electric energy on the following basis of availability, application, character of service, monthly rate, minimum charge, power cost adjustment, primary service discount, power factor adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by and at the option of the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is available to any customer who qualifies for Rate Schedule GSD, GSLD, or GSD-O and contracts for at least 50 kW demand and agrees to curtail its demand by 50 kW or more upon request from time to time of the Lee County Electric Cooperative, Inc.

CHARACTER OF SERVICE:

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s available standard voltages. All service required on the premises by the customer shall be furnished through one meter. Stand-by or resale service is not permitted hereunder.

MONTHLY RATE:	<u>GSD</u>	<u>GSLD</u>	<u>GSD-O</u>
Customer Charge.....	\$50.00	50.00	50.00
Demand Charge:			
All kW of billing demand per month @.	\$11.22	8.67	9.99
Energy Charge:			
All kWh per month @.....	\$ 4.71¢	4.71¢	4.71¢

(Continued on Sheet No. 16.1)

ISSUED BY: PAMELA M. MAY  
 EXECUTIVE VICE PRESIDENT  
 AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

SL-2

RATE SCHEDULE SL-2  
PUBLIC STREET AND HIGHWAY LIGHTING ELECTRIC SERVICE

The Lee County Electric Cooperative, Inc., shall charge and collect for electric lighting service on the following bases of availability, application, character of service, monthly rate, power cost adjustment, and tax adjustment.

AVAILABILITY:

In all territory served.

APPLICATION:

Applicable to customers, under the qualification Street Light Districts and governmental agencies for automatically controlled dusk-to-dawn outdoor lighting where existing overhead secondary circuits are located.

CHARACTER OF SERVICE:

Service under this rate schedule shall be alternating current 60 Hertz, single phase at the Lee County Electric Cooperative, Inc.'s standard voltages and shall include lamp renewals and automatically controlled energy from approximately dusk each day until approximately dawn the following day.

MONTHLY RATE:

High pressure sodium (HPS) or metal halide (MH) light fixture mounted on existing wooden pole, where applicable, with bracket attachment and connected to existing overhead secondary circuit.

<u>Fixture Type and Nominal Wattage</u>	<u>Average Monthly kWh Usage</u>	Rate per Month for Fixture Owned by Lee County Electric Cooperative, Inc		
		<u>Energy</u>	<u>Fixture</u>	<u>Total</u>
100 watt HPS	46	\$ 3.25	\$ 6.02	\$ 9.27
150 watt HPS	69	\$ 4.87	\$ 6.08	\$10.95
250 watt HPS	109	\$ 7.69	\$ 6.77	\$14.46
400 watt HPS	169	\$11.92	\$ 7.30	\$19.22
<u>Decorative Fixture:</u>				
150 watt HPS	64	\$ 4.51	\$10.21	\$14.72
<u>Shoebox Fixture:</u>				
250 watt HPS or MH	109	\$ 7.69	\$ 9.82	\$17.51
400 watt HPS or MH	169	\$11.92	\$ 9.85	\$21.77
400 watt MH Galleria	169	\$11.90	\$12.65	\$24.55
1000 watt MH Galleria	402	\$28.35	\$14.12	\$42.47
1000 watt MH Landau	402	\$28.35	\$12.58	\$40.93

(Continued on Sheet No. 17.1)

ISSUED BY: PAMELA M. MAY  
 EXECUTIVE VICE PRESIDENT  
 AND CHIEF EXECUTIVE OFFICER

Effective: April 1, 2006

LEE COUNTY ELECTRIC COOPERATIVE, INC.  
 NORTH FORT MYERS, FLORIDA

FIFTH REVISED SHEET NO. 17.1  
 CANCELLING FOURTH SHEET NO. 17.1

SL-2

(Continued from Sheet No. 17.0)

Fixture Type and Nominal Wattage	Average Monthly kWh Usage	Lee County Energy	Rate per Month for Fixture Owned by	
			Lee County Electric Cooperative, Inc Fixture	Total
<u>Floodlight Fixture:</u>				
250 watt HPS or MH	109	\$ 7.69	\$ 8.52	\$16.21
400 watt HPS or MH	169	\$11.92	\$ 8.55	\$20.47
1000 watt MH	402	\$28.35	\$10.44	\$38.79

ADDED MONTHLY CHARGES FOR FACILITIES OWNED BY  
THE LEE COUNTY ELECTRIC COOPERATIVE, INC.

30' Wood Pole	\$ 0.85
35' Wood Pole	\$ 1.00
40' Wood Pole	\$ 1.25
45' Wood Pole	\$ 1.35
30' Concrete Pole	\$ 1.55
35' Concrete Pole	\$ 2.10
40' Concrete Pole	\$ 2.35
45' Concrete Pole	\$ 2.45
40' Aluminum Pole	\$ 4.65
13' Decorative Concrete Pole	\$15.00
13' Decorative Octagonal Concrete Pole	\$ 9.21
30' Octagonal Concrete Pole	\$10.06
40' Octagonal Concrete Pole	\$13.32
45' Octagonal Concrete Pole	\$16.00
Guard Rail Installation	\$ 2.60
Underground Conductor	\$ 0.01/foot

Power Cost Adjustment:

The amount computed at the above rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s power cost adjustment clause which is part of this rate schedule.

Tax Adjustment:

The amount computed at the above monthly rate as adjusted by the application of the Lee County Electric Cooperative, Inc.'s power cost adjustment clause shall be subject to taxes, assessments, and surcharges imposed by any governmental authority calculated in accordance with the Lee County Electric Cooperative, Inc.'s tax adjustment clause which is a part of this rate schedule.

(Continued on Sheet No. 17.2)

ISSUED BY: PAMELA M. MAY  
 EXECUTIVE VICE PRESIDENT  
 AND CHIEF EXECUTIVE OFFICER

Effective: April 1, 2006

OL-2

RATE SCHEDULE OL-2  
PRIVATE AREA LIGHTING ELECTRIC SERVICE

The Lee County Electric Cooperative, Inc., shall charge and collect for electric lighting service on the following bases of availability, application, character of service, monthly rate, power cost adjustment, and tax adjustment.

AVAILABILITY:

In all territory served.

APPLICATION:

Applicable to customers, other than Street Light Districts, for automatically controlled dusk-to-dawn outdoor lighting where existing overhead secondary circuits are located.

CHARACTER OF SERVICE:

Service under this rate schedule shall be alternating current 60 Hertz, single phase at the Lee County Electric Cooperative, Inc.'s, standard voltages and shall include lamp renewals and automatically controlled energy from approximately dusk each day until approximately dawn the following day.

MONTHLY RATE:

High pressure sodium (HPS) or metal halide (MH) light fixture mounted on existing wooden pole, where applicable, with bracket attachment and connected to existing overhead secondary circuit.

Fixture Type and Nominal Wattage	Average Monthly kWh Usage	Rate per Month for Fixture Owned by		
		Lee County Electric Cooperative, Inc <u>Energy</u>	<u>Fixture</u>	<u>Total</u>
100 watt HPS	46	\$ 3.32	\$ 5.20	\$ 8.52
150 watt HPS	69	\$ 4.99	\$ 5.47	\$10.46
250 watt HPS	109	\$ 7.87	\$ 6.79	\$14.66
400 watt HPS	169	\$12.21	\$ 7.30	\$19.51
 <u>Decorative Fixtures:</u>				
150 watt HPS	69	\$ 4.51	\$10.21	\$14.72
 <u>Shoebox Fixture:</u>				
250 watt HPS or MH	109	\$ 7.69	\$ 9.82	\$17.51
400 watt HPS or MH	169	\$11.92	\$ 9.85	\$21.77
400 watt MH Galleria	169	\$11.90	\$12.65	\$24.55
1000 watt MH Galleria	402	\$28.35	\$14.12	\$42.47
1000 watt MH Landau	402	\$28.35	\$12.58	\$40.93

(Continued on Sheet No. 18.1)

ISSUED BY: PAMELA M. MAY  
 EXECUTIVE VICE PRESIDENT  
 AND CHIEF EXECUTIVE OFFICER

Effective: April 1, 2006



OL-2

(Continued from Sheet No. 18.0)

<u>Floodlight Fixture:</u>	<u>Average Monthly kWh Usage</u>	<u>Rate per Month for Fixture Owned by Lee County Electric Cooperative, Inc</u>		
		<u>Energy</u>	<u>Fixture</u>	<u>Total</u>
250 watt HPS or MH	109	\$ 7.69	\$ 8.52	\$16.21
400 watt HPS or MH	169	\$11.92	\$ 8.55	\$20.47
1000 watt MH	402	\$28.35	\$10.44	\$38.79

ADDED MONTHLY CHARGES FOR FACILITIES OWNED BY THE LEE COUNTY ELECTRIC COOPERATIVE, INC.

30' Wood Pole	\$ 0.85
35' Wood Pole	\$ 1.00
40' Wood Pole	\$ 1.25
45' Wood Pole	\$ 1.35
30' Concrete Pole	\$ 1.55
35' Concrete Pole	\$ 2.10
40' Concrete Pole	\$ 2.35
45' Concrete Pole	\$ 2.45
13' Decorative Concrete Pole	\$15.00
13' Decorative Octagonal Concrete Pole	\$ 9.21
30' Octagonal Concrete Pole	\$10.06
40' Octagonal Concrete Pole	\$13.32
45' Octagonal Concrete Pole	\$16.00
Guard Rail Installation	\$ 2.60
Underground Conductor	\$0.01/foot

Power Cost Adjustment:

The amount computed at the above rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s power cost adjustment clause which is part of this rate schedule.

Tax Adjustment:

The amount computed at the above monthly rate as adjusted by the application of the Lee County Electric Cooperative, Inc.'s power cost adjustment clause shall be subject to taxes, assessments, and surcharges imposed by any governmental authority calculated in accordance with the Lee County Electric Cooperative, Inc.'s tax adjustment clause which is a part of this rate schedule.

(Continued on Sheet No. 18.2)

RSL

CHARACTER OF SERVICE:

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s, available standard voltages. At the option of the Lee County Electric Cooperative, Inc., three phase service will be provided. All residential service required on the premises by the customer will be supplied through one meter. Standby or resale service is not permitted hereunder.

MONTHLY RATE:

Customer Charge:

Single Phase Service . . . . \$8.00  
Three Phase Service. . . . \$11.00

Energy Charge:

All kWh per month @ . . . . 8.71¢

LOAD MANAGEMENT MONTHLY CREDIT AMOUNTS:

<u>Interruptible Electrical Equipment</u>	<u>Monthly Rate</u>	
	<u>Summer (1)</u>	<u>Winter (2)</u>
Standard water heater	\$1.50	\$3.00
Central cooling system (1)	1.75	-
Central heating system (2)	-	2.25
Swimming pool pump	2.25	2.25

- (1) Credit applicable for the billing months of April 1 through October 31 only.
- (2) Credit applicable for the billing months of November 1 through March 31 only.

(Continued on Sheet No. 20.2)

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

GSLD

RATE SCHEDULE GSLD  
GENERAL SERVICE DEMAND HIGH LOAD FACTOR ELECTRIC SERVICE RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for general service demand high load factor electric energy on the following bases of availability, application, character of service, monthly rate, power cost adjustment, primary service discount, minimum charge, power factor adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is applicable to all electric service required for lighting and power to any customer contracting for not less than 20 kilowatts (kW), with a monthly load factor of not less than seventy percent (70%).

CHARACTER OF SERVICE:

Service under this schedule shall be three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s, available standard voltages. All service required on the premises of the customer shall be furnished through one meter. Standby or resale service is not permitted under this rate schedule.

MONTHLY RATE:

Customer Charge . . . . .	\$23.50
Demand Charge:	
All kW of billing demand per month @	\$ 8.67
Energy Charge:	
All kWh per month @ . . . . .	4.71¢

(Continued on Sheet No. 21.1)

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

RATE SCHEDULE GSDT  
GENERAL SERVICE DEMAND-TIME OF USE ELECTRIC SERVICE RATE SCHEDULE  
(OPTIONAL)

GSDT

The Lee County Electric Cooperative, Inc., shall charge and collect for general service demand-time of use electric energy on the following bases of availability, application, character of service, monthly rate, power cost adjustment, primary service discount, minimum charge, power factor adjustment, and tax adjustment.

AVAILABILITY:

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION:

This schedule is applicable to all electric service required for lighting, power, and any other purpose with a maximum demand in excess of 20 kW for which no specific rate schedule is applicable. This is an optional rate available to General Service Demand customers upon request subject to the availability of meters.

CHARACTER OF SERVICE:

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s available standard voltages. All service required on the premises of the customer shall be furnished through one meter. Standby or resale service is not permitted under this rate schedule.

MONTHLY RATE:

Customer Charge . . . . . \$30.00

Demand Charge:

All kW of Billing Demand whenever it occurs . . @ \$3.20

Plus

All kW of Billing Demand occurring during the

On-Peak periods . . . . . @ \$3.60

Energy Charge:

OFF-PEAK PERIOD    ON-PEAK PERIOD

All kWh per month @ . . . . .    4.71¢                      6.42¢

(Continued on Sheet No. 22.1)

ISSUED BY:                      PAMELA M. MAY  
   EXECUTIVE VICE PRESIDENT  
   AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

GSD-O

RATE SCHEDULE GSD-O  
GENERAL SERVICE-DEMAND OPTIONAL RATE SCHEDULE

The Lee County Electric Cooperative, Inc., shall charge and collect for optional general service demand electric energy on the following bases of availability, application, character of service, monthly rate, power cost adjustment, primary service discount, minimum charge, power factor adjustment, and tax adjustment.

AVAILABILITY

This schedule is available throughout the entire territory served by the Lee County Electric Cooperative, Inc.

APPLICATION

This schedule is applicable to all electric service required for lighting, power, and any other purpose with a maximum demand in excess of 20 kW.

CHARACTER OF SERVICE

Service under this schedule shall be single phase or three phase, 60 Hertz, alternating current at the Lee County Electric Cooperative, Inc.'s available standard voltages. All service required on the premises of the customer shall be furnished through one meter. Standby or resale service is not permitted under this rate schedule.

MONTHLY RATE:

Customer Charge . . . . . \$23.50

Demand Charge:

All kW of billing demand per month @ . . \$9.99

Energy Charge:

All kWh per month @ . . . . . 4.71¢

Power Cost Adjustment:

The amount computed at the above monthly rate shall be adjusted plus or minus by an amount calculated in accordance with the formula specified in the Lee County Electric Cooperative, Inc.'s, power cost adjustment clause which is a part of this rate schedule.

ISSUED BY: PAMELA M. MAY  
EXECUTIVE VICE PRESIDENT  
AND CHIEF EXECUTIVE OFFICER

EFFECTIVE: April 1, 2006

**Lee County Electric Cooperative, Inc.**  
**Summary of All Rates**

**Attachment B**

<b>Customer Class</b>	<b>Rate</b>	<b>kWh</b>	<b>Report Revenue</b>	<b>Proposed Rate</b>	<b>Change in Purchased Power Cost</b>	<b>Increase / (Decrease) Net of PP Change</b>	<b>Percent Increase / (Decrease) Net of PP Change</b>
Residential Electric Service	RS	1,743,089,084	\$ 151,910,586	\$ 189,446,656	27,568,369	\$ 9,967,701	6.6%
Residential Load Management Electric Service	RSL	492,519,016	41,388,617	\$ 52,165,637	7,789,588	\$ 2,987,432	7.2%
General Service-Non Demand Electric Service	GS	144,635,730	13,409,180	\$ 15,706,386	2,287,531	\$ 9,674	0.1%
General Service-Demand Electric Service	GSD	499,383,222	39,132,699	\$ 47,064,233	7,898,151	\$ 33,384	0.1%
General Service Demand Optional Rate	GSD-O	274,561,827	18,160,715	\$ 22,525,055	4,342,418	\$ 21,922	0.1%
Interruptible General Service Demand ( GSD)	IS	80,267,061	5,115,719	\$ 6,383,514	1,269,489	\$ (1,693)	0.0%
Private Area and Public Lighting	OL&SL1 & 2	21,664,265	3,831,051	\$ 4,175,099	342,638	\$ 1,410	0.0%
Athletic Field Lighting	OS-1	2,220,004	189,370	\$ 224,745	35,111	\$ 264	0.1%
Traffic Signal Service	OS-2	1,050,733	86,357	\$ 112,676	16,618	\$ 9,701	11.2%
		<b>3,259,390,942</b>	<b>273,224,294</b>	<b>337,804,003</b>	<b>51,549,914</b>	<b>13,029,795</b>	<b>4.8%</b>

Lee County Electric Cooperative, Inc.  
Residential Electric Service  
Rate Schedule RS

Attachment B

Description	Current Rate		Calculated Billings
	Billing Units	Rate	

Description	Proposed Rate		Calculated Billings
	Billing Units	Rate	

Customer Charge

	<i>Customer Months</i>	<i>Per Customer</i>		
Single Phase Service	1,452,597	\$ 5.00	\$	7,262,985.00
Three Phase Service	10,368	\$ 8.65	\$	89,683.20
Sub-Total Customer Charge	1,462,965		\$	7,352,668.20

Energy Charge

	<i>kWh</i>	<i>Per kWh</i>		
Winter kWh (Nov - March)	638,739,491	\$0.0746	\$	47,649,966.03
Summer kWh (April - Oct)	1,104,349,593	\$0.0696	\$	76,862,731.67
Sub-Total Energy	1,743,089,084		\$	124,512,697.70

<b>Sub-total before application of correction factor</b>	0	\$	131,865,365.90
Correction Factor			1.002647
<b>Revenue after application of correction factor</b>		\$	131,517,177.13

PCA

PCA	1,743,089,084	\$0.0000	\$	20,393,409.22
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<b>Total Rate RS</b>			<b>\$ 151,910,586.35</b>
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Customer Charge

	<i>Customer Months</i>	<i>Per Customer</i>		
Single Phase Service	1,452,597	\$ 8.00	\$	11,620,776.00
Three Phase Service	10,368	\$ 11.00	\$	114,048.00
Sub-Total Customer Charge	1,462,965		\$	11,734,824.00

Purchased Power Charges

	<i>kWh</i>	<i>Per kWh</i>		
Distribution	1,743,089,084	\$0.0214	\$	37,302,106.40
Purchased Power	1,743,089,084	\$0.0657	\$	114,520,952.82
		\$0.0871	\$	151,823,059.22

<b>Sub-total before application of correction factor</b>		\$	163,557,883.22
Correction Factor			1.00265
<b>Revenue after application of correction factor</b>		\$	163,126,010.77

PCA

PCA	1,743,089,084	\$0.0151	\$	26,320,645.17
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<b>Total Rate RS</b>			<b>\$ 189,446,655.94</b>
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Description	Current Rate		
	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Single Phase Service	427,294	\$ 5.00	\$ 2,136,470.00
Three Phase Service	120	\$ 8.65	\$ 1,038.00
Sub-Total Customer Charge	427,414		\$ 2,137,508.00
<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>	
Winter kWh (Nov - March)	188,910,874	\$0.0746	\$ 14,092,751.20
Summer kWh (April - Oct)	303,608,142	\$0.0696	\$ 21,131,126.68
Sub-Total Energy	492,519,016		\$ 35,223,877.88
<b>Load Management Monthly Credits</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Standard Water Heater (Summer)		-\$1.50	\$ -
Standard Water Heater (Winter)	-	-\$3.00	\$ -
Central Cooling System (Summer)	-	-\$1.75	\$ -
Central Heating System (Winter)	-	-\$2.25	\$ -
Swimming Pool Pump (Summer & Winter)	-	-\$2.25	\$ -
			\$ (1,492,792.00)
<b>Sub-total before application of correction factor</b>		0	35,868,593.88
Correction Factor			1.00216
<b>Revenue after application of correction factor</b>			\$ 35,791,227.03
<b>PCA</b>			
PCA	492,519,016	\$0.0000	\$ 5,597,389.95
<b>Total Rate RSL</b>			<u>\$ 41,388,616.98</u>

Description	Proposed Rate		
	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Single Phase Service	427,294	\$ 8.00	\$ 3,418,352.00
Three Phase Service	120	\$ 11.00	\$ 1,320.00
Sub-Total Customer Charge	427,414		\$ 3,419,672.00
<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>	
Distribution	492,519,016	\$0.0214	\$ 10,539,906.94
Purchased Power	492,519,016	\$0.0657	\$ 32,358,499.35
		\$0.0871	\$ 42,898,406.29
<b>Load Management Monthly Credits</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Standard Water Heater (Summer)	-	-\$1.50	\$ -
Standard Water Heater (Winter)	-	-\$3.00	\$ -
Central Cooling System (Summer)	-	-\$1.75	\$ -
Central Heating System (Winter)	-	-\$2.25	\$ -
Swimming Pool Pump (Summer & Winter)	-	-\$2.25	\$ -
			\$ (1,492,792.00)
<b>Sub-total before application of correction factor</b>			\$ 44,825,286.29
Correction Factor			1.00216
<b>Revenue after application of correction factor</b>			\$ 44,728,600.28
<b>PCA</b>			
PCA	492,519,016	\$0.0151	\$ 7,437,037.14
<b>Total Rate RSL</b>			<u>\$ 52,165,637.42</u>



Lee County Electric Cooperative, Inc.  
 General Service Non-Demand Electric Service  
 Rate Schedule GS

Attachment B

Description	Current Rate			Proposed Rate			
	Billing Units	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
<b>Customer Charge</b>							
	<i>Customer Months</i>	<i>Per Customer</i>		<i>Customer Months</i>	<i>Per Customer</i>		
Single Phase Service	90,820	\$ 5.00	\$ 454,100.00	90,820	\$ 12.50	\$ 1,135,250.00	
Three Phase Service	39,804	\$ 8.90	\$ 354,255.60	39,804	\$ 15.50	\$ 616,962.00	
Sub-Total Customer Charge	130,624		\$ 808,355.60	130,624		\$ 1,752,212.00	
<b>Energy Charge</b>							
	<i>kWh</i>	<i>Per kWh</i>		<i>kWh</i>	<i>Per kWh</i>		
All kWh	144,635,730	\$0.0767	\$ 11,093,560.49	144,635,730	\$0.0184	\$ 2,661,297.43	
<b>Sub-total before application of correction factor</b>			11,901,916.09	144,635,730	\$0.0642	\$ 9,285,613.87	
Correction Factor			1.01307		\$0.0826	\$ 11,946,911.30	
<b>Revenue after application of correction factor</b>			\$ 11,748,365.56	<b>Sub-total before application of correction factor</b>		\$ 13,699,123.30	
<b>PCA</b>				Correction Factor		1.01307	
PCA	144,635,730	\$0.0000	\$ 1,660,814.82	<b>Revenue after application of correction factor</b>		\$ 13,522,386.41	
<b>Total Rate GS</b>			<u>\$ 13,409,180.38</u>	<b>PCA</b>			
				PCA	144,635,730	\$0.0151	\$ 2,183,999.52
				<b>Total Rate GS</b>			<u>\$ 15,706,385.93</u>

Lee County Electric Cooperative, Inc.  
 General Service-Demand Electric Service  
 Rate Schedule GSD

Attachment B

Description	Current Rate			Proposed Rate			
	Billing Units	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings	
<b>Customer Charge</b>				<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>		<i>Customer Months</i>	<i>Per Customer</i>		
Facility Charge	30,673	\$ 15.00	\$ 460,095.00	30,673	\$ 23.50	\$ 720,815.50	
<b>Energy Charge</b>				<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>		<i>kWh</i>	<i>Per kWh</i>		
All kWh	499,383,222	\$0.0486	\$ 24,270,024.59	499,383,222	\$0.0471	\$ 23,520,949.76	
<b>Demand Charge</b>				<b>Demand Charge</b>			
	<i>kW</i>	<i>Per kWh</i>		<i>kW</i>	<i>Per kWh</i>		
All kW	1,794,252	\$5.00	\$ 8,971,260.00	Distribution	\$4.05	\$ 7,266,720.60	
				Purchased Power	\$4.62	\$ 8,289,444.24	
					\$8.67	\$ 15,556,164.84	
<b>Sub-total before application of correction factor</b>		0	33,701,379.59	<b>Sub-total before application of correction factor</b>		39,797,930.10	
Correction Factor			1.00694	Correction Factor		1.00694	
<b>Revenue after application of correction factor</b>			\$ 33,469,028.24	<b>Revenue after application of correction factor</b>		\$ 39,523,546.59	
<b>PCA</b>				<b>PCA</b>			
PCA	499,383,222	\$0.0000	\$ 5,663,670.29	PCA	499,383,222	\$0.0151	\$ 7,540,686.65
<b>Total Rate GSD</b>			<u>\$ 39,132,698.53</u>	<b>Total Rate GSD</b>		<u>\$ 47,064,233.25</u>	

Lee County Electric Cooperative, Inc.  
 General Service Demand Optional Rate  
 Rate Schedule GSD-O

Attachment B

Description	Current Rate		
	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Facility Charge	2,854	\$ 15.00	\$ 42,810.00
<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>	
All kWh	274,561,827	\$0.0295	\$ 8,099,573.90
<b>Demand Charge</b>			
	<i>kW</i>	<i>Per kWh</i>	
kW	540,996	\$12.78	\$ 6,913,928.88
<b>Sub-total before application of correction factor</b>		0	15,056,312.78
Correction Factor			1.00132
<b>Revenue after application of correction factor</b>			\$ 15,036,424.83
<b>PCA</b>			
PCA	274,561,827	\$0.000	\$ 3,124,290.08
<b>Total Rate GSDO</b>			<u>\$ 18,160,714.91</u>

Description	Proposed Rate		
	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Facility Charge	2,854	\$ 23.50	\$ 67,069.00
<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>	
First 50,000	274,561,827	\$0.0471	\$ 12,931,862.05
<b>Demand Charge</b>			
	<i>kW</i>	<i>Per kWh</i>	
Distribution	540,996	\$4.15	\$ 2,245,133.40
Purchased Power	540,996	\$5.84	\$ 3,159,416.64
		\$9.99	\$ 5,404,550.04
<b>Sub-total before application of correction factor</b>			18,403,481.09
Correction Factor			1.00132
<b>Revenue after application of correction factor</b>			18,379,171.86
<b>PCA</b>			
PCA	274,561,827	\$0.0151	\$ 4,145,883.59
<b>Total Rate GSDO</b>			<u>\$ 22,525,055.45</u>

Lee County Electric Cooperative, Inc.  
 Interruptible General Service Demand  
 Rate Schedule IS (GSD)

Attachment B

Description	Current Rate		
	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Facility Charge	695	\$ 50.00	\$ 34,750.00
<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>	
All kWh	80,267,061	\$0.0486	\$ 3,900,979.16
<b>Demand Charge</b>			
	<i>kW</i>	<i>Per kWh</i>	
kW	178,240	\$5.00	\$ 891,200.00
<b>Interruptible Credit</b>	129,793	\$ (3.75)	\$ (486,724.94)
<b>Sub-total before application of correction factor</b>		0	4,340,204.22
Correction Factor			1.030354
<b>Revenue after application of correction factor</b>			\$ 4,212,343.24
<b>PCA</b>			
PCA	80,267,061	\$0.000	\$ 903,375.64
<b>Total Rate IS (GSD)</b>			<u>\$ 5,115,718.88</u>

Description	Proposed Rate		
	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>			
	<i>Customer Months</i>	<i>Per Customer</i>	
Facility Charge	695	\$ 50.00	\$ 34,750.00
<b>Energy Charge</b>			
	<i>kWh</i>	<i>Per kWh</i>	
First 50,000	80,267,061	\$0.0471	\$ 3,780,578.57
<b>Demand Charge</b>			
	<i>kW</i>	<i>Per kWh</i>	
Distribution	178,240	\$5.13	\$ 914,371.20
Purchased Power	178,240	\$6.09	\$ 1,085,481.60
		\$11.22	\$ 1,999,852.80
<b>Interruptible Credit</b>	129,793	\$ (3.75)	\$ (486,724.94)
<b>Sub-total before application of correction factor</b>			5,328,456.43
Correction Factor			1.030354
<b>Revenue after application of correction factor</b>			5,171,481.87
<b>PCA</b>			
PCA	80,267,061	\$0.0151	\$ 1,212,032.62
<b>Total Rate IS (GSD)</b>			<u>\$ 6,383,514.49</u>

Description	Current Rate		
	Billing Units	Rate	Calculated Billings

Description	Proposed Rate		
	Billing Units	Rate	Calculated Billings

0.013

Charge per Light

Charge per Light

Description	Avg. Monthly Usage	Customer Months	Energy		Fixture		Per Customer	
175 watt 8,500 lumens	71	15	\$ 4.21	\$ 4.43	\$ 8.64		\$	129.60
250 watt 13,000 lumens	100	17	\$ 5.93	\$ 4.63	\$ 10.56		\$	179.52
400 watt 23,000 lumens	158	640	\$ 9.37	\$ 5.72	\$ 15.09		\$	9,657.60
100 watt 8,800 lumens	46	162,823	\$ 2.72	\$ 5.20	\$ 7.92		\$	1,289,558.16
150 watt 16,000 lumens	69	16,037	\$ 4.09	\$ 5.47	\$ 9.56		\$	153,313.72
250 watt 25,000 lumens	109	14,997	\$ 6.45	\$ 6.79	\$ 13.24		\$	198,560.28
400 watt 50,000 lumens	169	3,237	\$ 10.01	\$ 7.30	\$ 17.31		\$	56,032.47
<b>Decorative Fixtures:</b>								
150 watt HPS	64	-	\$ 3.79	\$ 10.21	\$ 14.00			
<b>Shoebox Fixture:</b>								
250 watt HPS or MH	109	-	\$ 6.45	\$ 9.82	\$ 16.27			
400 watt HPS or MH	169	-	\$ 10.01	\$ 9.85	\$ 19.86			
400 watt MH Galleria	169	-	\$ 10.01	\$ 12.65	\$ 22.66			
1000 watt MH Galleria	402	-	\$ 23.81	\$ 14.12	\$ 37.93			
1000 watt MH Landau	402	-	\$ 23.81	\$ 12.58	\$ 36.39			
<b>Floodlight Fixture</b>								
250 watt HPS or MH	109	-	\$ 6.45	\$ 8.52	\$ 14.97			
400 watt HPS or MH	169	-	\$ 10.01	\$ 8.55	\$ 18.56			
1,000 watt MH	402	-	\$ 23.81	\$ 10.44	\$ 34.25			
<b>Total</b>		<b>197,766</b>					<b>\$</b>	<b>1,707,431.35</b>

Description	Customer Months	Energy		Fixture		Per Customer	
175 watt 8,500 lumens	15	\$ 5.13	\$ 4.43	\$ 9.56		\$	143.45
250 watt 13,000 lumens	17	\$ 7.23	\$ 4.63	\$ 11.86		\$	201.62
400 watt 23,000 lumens	640	\$ 11.42	\$ 5.72	\$ 17.14		\$	10,972.16
100 watt 8,800 lumens	162,823	\$ 3.32	\$ 5.20	\$ 8.52		\$	1,386,926.31
150 watt 16,000 lumens	16,037	\$ 4.99	\$ 5.47	\$ 10.46		\$	167,698.91
250 watt 25,000 lumens	14,997	\$ 7.87	\$ 6.79	\$ 14.66		\$	219,811.03
400 watt 50,000 lumens	3,237	\$ 12.21	\$ 7.30	\$ 19.51		\$	63,144.16
<b>Decorative Fixtures:</b>							
150 watt HPS		\$ 4.51	\$ 10.21	\$ 14.72			
<b>Shoebox Fixture:</b>							
250 watt HPS or MH		\$ 7.69	\$ 9.82	\$ 17.51			
400 watt HPS or MH		\$ 11.92	\$ 9.85	\$ 21.77			
400 watt MH Galleria		\$ 11.90	\$ 12.65	\$ 24.55			
1000 watt MH Galleria		\$ 28.35	\$ 14.12	\$ 42.47			
1000 watt MH Landau		\$ 28.35	\$ 12.58	\$ 40.93			
<b>Floodlight Fixture</b>							
250 watt HPS or MH		\$ 7.69	\$ 8.52	\$ 16.21			
400 watt HPS or MH		\$ 11.92	\$ 8.55	\$ 20.47			
1,000 watt HPS or MH		\$ 28.35	\$ 10.44	\$ 38.79			
<b>Total</b>	<b>197,766</b>					<b>\$</b>	<b>1,848,897.64</b>

Poles and Other

Poles and Other

	Customer Months	Per Customer	
	-	\$0.0000	\$ 47,261.71
<b>Sub-total before application of correction factor</b>		0	1,754,693.06
Correction Factor			1,144,789
<b>Revenue after application of correction factor</b>			1,532,765.66
<b>PCA</b>	<i>kWh</i>		
PCA	10,230,959	\$0.0000	\$ 113,985.37

	kWh	Per kWh	
All kWh	-	\$0.0000	\$ 47,261.71
<b>Sub-total before application of correction factor</b>			1,896,159.35
Correction Factor			1,144,789
<b>Revenue after application of correction factor</b>			1,656,359.79
<b>PCA</b>			
PCA	10,230,959	\$0.0151	\$ 154,487.48

Total Rate OL 1 and 2

Total Rate OL 1 and 2

\$ 1,646,751.03

\$ 1,810,827.27

Lee County Electric Cooperative, Inc.  
Athletic Field Lighting  
Rate Schedule OS 1

Attachment B

Description	Current Rate			Proposed Rate		
	Billing Units	Rate	Calculated Billings	Billing Units	Rate	Calculated Billings
<b>Customer Charge</b>						
	<i>Customer Months</i>	<i>Per Customer</i>		<i>Customer Months</i>	<i>Per Customer</i>	
	464	\$ 15.00	\$ 6,960.00	464	\$ 15.00	\$ 6,960.00
<b>Energy Charge</b>						
	<i>kWh</i>	<i>Per kWh</i>		<i>kWh</i>	<i>Per kWh</i>	
All kWh	2,220,004	\$0.0718	\$ 159,396.29	2,220,004	\$0.0836	\$ 185,592.33
<b>Sub-total before application of correction factor</b>		0	166,356.29			\$ 192,552.33
Correction Factor			1.006950			1.006950
<b>Revenue after application of correction factor</b>			165,208.13			\$ 191,223.38
<b>PCA</b>						
PCA	2,220,004	\$0.0000	\$ 24,162.08	2,220,004	\$0.0151	\$ 33,522.06
<b>Total Rate OS 1</b>			<u>\$ 189,370.21</u>			<u>\$ 224,745.44</u>

Lee County Electric Cooperative, Inc.  
 Traffic Signal Lighting  
 Rate Schedule OS 2

Attachment B

Description	Current Rate			Calculated Billings	Proposed Rate			Calculated Billings
	Billing Units	Rate			Billing Units	Rate		
<b>Customer Charge</b>	<i>Customer Months</i>	<i>Per Customer</i>			<i>Customer Months</i>	<i>Per Customer</i>		
	2,115	\$ -	\$	-	2,115	\$ -	\$	-
<b>Energy Charge</b>	<i>kWh</i>	<i>Per kWh</i>			<i>kWh</i>	<i>Per kWh</i>		
All kWh	1,050,733	\$0.0653	\$	68,612.86	All kWh	\$0.0846	\$	88,892.01
<b>Sub-total before application of correction factor</b>			0	68,612.86	<b>Sub-total before application of correction factor</b>			\$ 88,892.01
Correction Factor				0.918208	Correction Factor			0.918208
<b>Revenue after application of correction factor</b>				74,724.73	<b>Revenue after application of correction factor</b>			\$ 96,810.29
<b>PCA</b>					<b>PCA</b>			
PCA	1,050,733	\$0.0000	\$	11,632.01	PCA	\$0.0151	\$	15,866.07
<b>Total Rate OS 2</b>				<u>\$ 86,356.74</u>	<b>Total Rate OS 2</b>			<u>\$ 112,676.36</u>

Description	Current Rate		
	Billing Units	Rate	Calculated Billings

Description	Proposed Rate		
	Billing Units	Rate	Calculated Billings

Charge per Light

	Avg Monthly Usage	Customer Months	Energy		Fixture		Per Customer	
			\$		\$		\$	
175 watt 8,500 lumens	71	-	\$ 4.08	\$ 5.30	\$ 9.38	\$ -		
250 watt 13,000 lumens	100	150	\$ 5.75	\$ 5.49	\$ 11.24	\$ 1,686.00		
400 watt 23,000 lumens	158	-	\$ 9.08	\$ 5.69	\$ 14.77	\$ -		
100 watt 8,800 lumens	46	169,953	\$ 2.65	\$ 6.02	\$ 8.67	\$ 1,473,492.51		
150 watt 16,000 lumens	69	10,436	\$ 3.97	\$ 6.08	\$ 10.05	\$ 104,881.80		
250 watt 25,000 lumens	109	16,567	\$ 6.27	\$ 6.77	\$ 13.04	\$ 216,033.68		
400 watt 50,000 lumens	169	2,561	\$ 9.72	\$ 7.30	\$ 17.02	\$ 43,588.22		
<b>Decorative Fixture</b>								
150 watt HPS	64	3,069	\$ 3.68	\$ 10.21	\$ 13.89	\$ 42,628.41		
<b>Shoebox Fixture</b>								
250 watt HPS or MH	109	765	\$ 6.27	\$ 9.82	\$ 16.09	\$ 12,308.85		
400 watt HPS or MH	169	475	\$ 9.72	\$ 9.85	\$ 19.57	\$ 9,295.75		
400 watt MH Galleria	168	-	\$ 9.72	\$ 12.65	\$ 22.37	\$ -		
1,000 watt MH Galleria	402	-	\$ 23.12	\$ 14.12	\$ 37.24	\$ -		
1,000 watt MH Landau	402	24	\$ 23.12	\$ 12.58	\$ 35.70	\$ 856.80		
<b>Floodlight Fixture</b>								
250 watt HPS or MH	109	473	\$ 6.27	\$ 8.52	\$ 14.79	\$ 6,995.67		
400 watt HPS or MH	169	561	\$ 9.72	\$ 8.55	\$ 18.27	\$ 10,249.47		
1,000 watt HPS or MH	402	32	\$ 23.12	\$ 10.44	\$ 33.56	\$ 1,073.92		
<b>Special Contract</b>								
Burnt Store Courtside O&M		180			\$ 3.80	\$ 684.00		
Cape Coral Contract		666			\$ 35.92	\$ 23,922.72		
Lehigh Acres Contract		1,331			\$ 43.73	\$ 58,204.63		
<b>Total</b>		<b>207,243</b>				<b>\$ 2,005,902.43</b>		

Charge per Light

	Customer Months	Energy		Fixture		Per Customer	
		\$		\$		\$	
175 watt 8,500 lumens	-	\$ 5.00	\$ 5.30	\$ 10.30	\$ -		
250 watt 13,000 lumens	150	\$ 7.05	\$ 5.49	\$ 12.54	\$ 1,881.00		
400 watt 23,000 lumens	-	\$ 11.13	\$ 5.69	\$ 16.82	\$ -		
100 watt 8,800 lumens	169,953	\$ 3.25	\$ 6.02	\$ 9.27	\$ 1,575,124.40		
150 watt 16,000 lumens	10,436	\$ 4.87	\$ 6.08	\$ 10.95	\$ 114,242.89		
250 watt 25,000 lumens	16,567	\$ 7.69	\$ 6.77	\$ 14.46	\$ 239,509.12		
400 watt 50,000 lumens	2,561	\$ 11.92	\$ 7.30	\$ 19.22	\$ 49,214.74		
<b>Decorative Fixture</b>							
150 watt HPS	3,069	\$ 4.51	\$ 10.21	\$ 14.72	\$ 45,181.82		
<b>Shoebox Fixture</b>							
250 watt HPS or MH	765	\$ 7.69	\$ 9.82	\$ 17.51	\$ 13,392.86		
400 watt HPS or MH	475	\$ 11.92	\$ 9.85	\$ 21.77	\$ 10,339.33		
400 watt MH Galleria		\$ 11.90	\$ 12.65	\$ 24.55			
1,000 watt MH Galleria		\$ 28.35	\$ 14.12	\$ 42.47			
1,000 watt MH Landau		\$ 28.35	\$ 12.58	\$ 40.93			
<b>Floodlight Fixture</b>							
250 watt HPS or MH	473	\$ 7.69	\$ 8.52	\$ 16.21	\$ 7,665.91		
400 watt HPS or MH	561	\$ 11.92	\$ 8.55	\$ 20.47	\$ 11,481.99		
1,000 watt HPS or MH	32	\$ 28.35	\$ 10.44	\$ 38.79	\$ 1,241.15		
<b>Special Contract</b>							
Burnt Store Courtside O&M	180		\$ 3.80	\$ 684.00			
Cape Coral Contract	666		\$ 35.92	\$ 23,922.72			
Lehigh Acres Contract	1,331		\$ 43.73	\$ 58,204.63			
<b>Total</b>					<b>\$ 2,152,086.55</b>		

Poles and Other

	Customer Months	Per Customer	
	-	\$0.0000	\$ 213,863.88
<b>Sub-total before application of correction factor</b>			<b>2,219,766.31</b>
Correction Factor			1.079540
<b>Revenue after application of correction factor</b>			<b>2,056,215.41</b>
PCA	kWh		
PCA	11,433,306	\$0.0000	\$ 128,084.98
<b>Total Rate SL 1 and 2</b>			<b>\$ 2,184,300.39</b>

Poles and Other

	Customer Months	Per Customer	
	-		\$ 213,863.88
<b>Sub-total before application of correction factor</b>			<b>2,365,950.43</b>
Correction Factor			1.079540
<b>Revenue after application of correction factor</b>			<b>2,191,628.78</b>
PCA	kWh		
PCA	11,433,306	\$0.0151	\$ 172,642.92
<b>Total Rate SL 1 and 2</b>			<b>\$ 2,364,271.71</b>



LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment C

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Cost of Service Summary -- Pro-Forma</b>							
<b>Operating Revenues</b>							
Total Operating Revenue -- Actual			\$ 278,371,091	\$ 155,230,124	\$ 42,334,717	\$ 13,596,239	\$ 39,537,705
Pro-Forma Adjustments:							
PCA Revenue to Reflect Increase in PP To Reflect Proposed Increase	E01		\$ 51,549,914	\$ 27,568,369	\$ 7,789,588	\$ 2,287,531	\$ 7,898,151
			\$ 13,029,795	\$ 9,967,701	\$ 2,987,432	\$ 9,674	\$ 33,384
Total Pro-Forma Operating Revenue			\$ 342,950,800	\$ 192,766,193	\$ 53,111,737	\$ 15,893,445	\$ 47,469,240
<b>Operating Expenses</b>							
Total Test Year Operating Expenses -- Actual			\$ 268,368,419	\$ 153,415,669	\$ 42,164,876	\$ 12,573,354	\$ 35,435,774
Expense Adjustments:							
Labor	LBT		\$ 788,863	\$ 517,103	\$ 158,327	\$ 46,924	\$ 40,377
Depreciation Expense	NPT		\$ 657,035	\$ 408,142	\$ 125,942	\$ 34,073	\$ 49,904
Purchased Power Demand	PPDA		\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Transmission Demand	PPTDA		\$ 1,351,441	\$ 826,001	\$ 159,159	\$ 63,254	\$ 211,072
Purchased Power Energy	PPPEA		\$ 50,198,472	\$ 26,845,632	\$ 7,585,375	\$ 2,227,561	\$ 7,691,092
Total Pro-forma Operating Expenses			\$ 321,364,230	\$ 182,012,547	\$ 50,193,679	\$ 14,945,166	\$ 43,428,218
Utility Operating Margin -- Pro-Forma			\$ 21,586,570	\$ 10,753,647	\$ 2,918,058	\$ 948,279	\$ 4,041,021
Net Cost Rate Base			\$ 394,586,946	\$ 245,236,239	\$ 75,657,519	\$ 20,479,023	\$ 29,874,730
<b>Rate of Return</b>			<b>5.47%</b>	<b>4.39%</b>	<b>3.86%</b>	<b>4.63%</b>	<b>13.53%</b>

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

Attachment C

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street		Traffic Lighting		Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1	Lighting Rate OS-2		
<b>Cost of Service Summary -- Pro-Forma</b>									
<b>Operating Revenues</b>									
Total Operating Revenue -- Actual			\$ 18,327,989	\$ 5,161,610	\$ 3,903,184	\$ 191,996	\$ 87,527	\$ 278,371,091	
Pro-Forma Adjustments:									
PCA Revenue to Reflect Increase in PP To Reflect Proposed Increase	E01		\$ 4,342,418 21,922	\$ 1,269,489 (1,693)	\$ 342,638 1,410	\$ 35,111 264	\$ 16,618 9,701	\$ 51,549,914 13,029,795	
Total Pro-Forma Operating Revenue			\$ 22,692,329	\$ 6,429,406	\$ 4,247,231	\$ 227,371	\$ 113,847	\$ 342,950,800	
<b>Operating Expenses</b>									
Total Test Year Operating Expenses -- Actual			\$ 17,121,643	\$ 4,464,131	\$ 2,950,270	\$ 153,001	\$ 89,701	\$ 268,368,419	
<b>Expense Adjustments:</b>									
Labor	LBT		\$ 11,956	\$ 3,322	\$ 9,799	\$ 561	\$ 492	\$ 788,863	
Depreciation Expense	NPT		\$ 15,837	\$ 4,023	\$ 18,292	\$ 571	\$ 249	\$ 657,035	
Purchased Power Demand	PPDA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Purchased Power Transmission Demand	PPTDA		\$ 80,792	\$ 10,864	\$ -	\$ -	\$ 300	\$ 1,351,441	
Purchased Power Energy	PPPEA		\$ 4,228,577	\$ 1,236,208	\$ 333,655	\$ 34,191	\$ 16,183	\$ 50,198,472	
Total Pro-forma Operating Expenses			\$ 21,458,805	\$ 5,718,549	\$ 3,312,016	\$ 188,324	\$ 106,926	\$ 321,364,230	
Utility Operating Margin -- Pro-Forma			\$ 1,233,524	\$ 710,857	\$ 935,215	\$ 39,047	\$ 6,921	\$ 21,586,570	
Net Cost Rate Base			\$ 9,476,824	\$ 2,409,026	\$ 10,960,680	\$ 342,432	\$ 150,473	\$ 394,586,946	
<b>Rate of Return</b>			<b>13.02%</b>	<b>29.51%</b>	<b>8.53%</b>	<b>11.40%</b>	<b>4.60%</b>		

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power					Energy	Other
				Prod Demand	Demand	Trans Demand	Demand			
<b>Plant in Service</b>										
<b>Intangible Plant</b>										
301.00 ORGANIZATION	P301	PT&D	\$ -	-	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-	-	-	-	-	-	-	-
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	7,271,410	-	-	-	-	-	-	-
Total Intangible Plant	PINT		\$ 7,271,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Transmission</b>										
350.00 LAND AND LAND RIGHTS	P350	F011	\$ 2,689,881	-	-	-	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	485,382	-	-	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	10,286,883	-	-	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	340,430	-	-	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	27,657,898	-	-	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	14,201,439	-	-	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	768,659	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 56,430,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Distribution</b>										
360.00 LAND AND LAND RIGHTS	P360	F001	\$ 3,279,022	-	-	-	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	3,389,808	-	-	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	44,993,989	-	-	-	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	49,658,997	-	-	-	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	76,881,711	-	-	-	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	9,771,645	-	-	-	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	36,070,429	-	-	-	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	114,447,554	-	-	-	-	-	-	-
369.00 SERVICES	P369	F006	20,308,469	-	-	-	-	-	-	-
370.00 METERS	P370	F007	34,262,194	-	-	-	-	-	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	10,239,446	-	-	-	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES.	P372	F008	147,012	-	-	-	-	-	-	-
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	10,207,635	-	-	-	-	-	-	-
Total Distribution Plant	PDIST		\$ 413,657,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Transmission and Distribution Plant	PT&D		\$ 470,088,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Functional Assignment and Classification

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Plant in Service</b>										
<b>Intangible Plant</b>										
301.00 ORGANIZATION	P301	PT&D	-	-	-	-	-	-	-	-
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-	-	-	-	-	-	-	-
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	872,878	799,129	2,992,830	1,443,911	-	314,135	529,974	160,167
Total Intangible Plant	PINT		\$ 872,878	\$ 799,129	\$ 2,992,830	\$ 1,443,911	\$ -	\$ 314,135	\$ 529,974	\$ 160,167
<b>Transmission</b>										
350.00 LAND AND LAND RIGHTS	P350	F011	2,689,881	-	-	-	-	-	-	-
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	485,382	-	-	-	-	-	-	-
353.00 STATION EQUIPMENT	P353	F011	10,286,883	-	-	-	-	-	-	-
354.00 TOWERS AND FIXTURES	P354	F011	340,430	-	-	-	-	-	-	-
355.00 POLES AND FIXTURES	P355	F011	27,657,898	-	-	-	-	-	-	-
356.00 CONDUCTORS AND DEVICES	P356	F011	14,201,439	-	-	-	-	-	-	-
359.00 ROADS AND TRAILS	P359	F011	768,659	-	-	-	-	-	-	-
Total Transmission Plant	PTRAN		\$ 56,430,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution</b>										
360.00 LAND AND LAND RIGHTS	P360	F001	-	3,279,022	-	-	-	-	-	-
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	3,389,808	-	-	-	-	-	-
362.00 STATION EQUIPMENT	P362	F001	-	44,993,989	-	-	-	-	-	-
364.00 POLES, TOWERS AND FIXTURES	P364	F002	-	-	47,851,410	1,807,588	-	-	-	-
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	-	-	74,083,217	2,798,494	-	-	-	-
366.00 UNDERGROUND CONDUIT	P366	F004	-	-	1,133,511	8,638,135	-	-	-	-
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	-	-	4,184,170	31,886,259	-	-	-	-
368.00 LINE TRANSFORMERS	P368	F005	-	-	66,230,799	48,216,754	-	-	-	-
369.00 SERVICES	P369	F006	-	-	-	-	20,308,469	-	-	-
370.00 METERS	P370	F007	-	-	-	-	-	34,262,194	-	-
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	-	-	-	-	-	-	-	-
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	-	-	-	-	-	-	-	147,012
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	-	-	-	-	10,207,635
Total Distribution Plant	PDIST			\$ 51,662,820	\$ 193,483,106	\$ 93,347,230	\$ -	\$ 20,308,469	\$ 34,262,194	\$ 10,354,647
Total Transmission and Distribution Plant	PT&D		\$ 56,430,573	\$ 51,662,820	\$ 193,483,106	\$ 93,347,230	\$ -	\$ 20,308,469	\$ 34,262,194	\$ 10,354,647

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Functional Assignment and Classification

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Load Management Customer	Total Check	Status
			Customer	Customer			
<b><u>Plant in Service</u></b>							
<b><u>Intangible Plant</u></b>							
301.00 ORGANIZATION	P301	PT&D	-	-	-	-	ok
302.00 FRANCHISE AND CONSENTS	P302	PT&D	-	-	-	-	ok
303.00 MISCELLANEOUS INTANGIBLE PLANT	P303	PT&D	-	-	158,386	7,271,410	ok
Total Intangible Plant	PINT		\$ -	\$ -	158,386	7,271,410	ok
<b><u>Transmission</u></b>							
350.00 LAND AND LAND RIGHTS	P350	F011	-	-	-	2,689,881	ok
352.00 STRUCTURES AND IMPROVEMENTS	P352	F011	-	-	-	485,382	ok
353.00 STATION EQUIPMENT	P353	F011	-	-	-	10,286,883	ok
354.00 TOWERS AND FIXTURES	P354	F011	-	-	-	340,430	ok
355.00 POLES AND FIXTURES	P355	F011	-	-	-	27,657,898	ok
356.00 CONDUCTORS AND DEVICES	P356	F011	-	-	-	14,201,439	ok
359.00 ROADS AND TRAILS	P359	F011	-	-	-	768,659	ok
Total Transmission Plant	PTRAN		\$ -	\$ -	-	56,430,573	ok
<b><u>Distribution</u></b>							
360.00 LAND AND LAND RIGHTS	P360	F001	-	-	-	3,279,022	ok
361.00 STRUCTURES AND IMPROVEMENTS	P361	F001	-	-	-	3,389,808	ok
362.00 STATION EQUIPMENT	P362	F001	-	-	-	44,993,989	ok
364.00 POLES, TOWERS AND FIXTURES	P364	F002	-	-	-	49,658,997	ok
365.00 OVERHEAD CONDUCTORS AND DEVICE	P365	F003	-	-	-	76,881,711	ok
366.00 UNDERGROUND CONDUIT	P366	F004	-	-	-	9,771,645	ok
367.00 UNDERGROUND CONDUCTORS AND DEV	P367	F004	-	-	-	36,070,429	ok
368.00 LINE TRANSFORMERS	P368	F005	-	-	-	114,447,554	ok
369.00 SERVICES	P369	F006	-	-	-	20,308,469	ok
370.00 METERS	P370	F007	-	-	-	34,262,194	ok
371.00 INSTALLATIONS ON CONSUMERS PRE	P371	F012	-	-	10,239,446	10,239,446	ok
372.00 LEASED PROP. ON CONSUMERS PREMISES	P372	F008	-	-	-	147,012	ok
373.00 STREET LIGHTING AND SIGNAL SYS	P373	F008	-	-	-	10,207,635	ok
Total Distribution Plant	PDIST		\$ -	\$ -	10,239,446	413,657,912	ok
Total Transmission and Distribution Plant	PT&D		\$ -	\$ -	10,239,446	470,088,485	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power						
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other	
<b><u>Plant in Service (Continued)</u></b>										
<b>General Plant</b>										
389.00	LAND AND LAND RIGHTS	P389	PT&D	1,631,304	-	-	-	-	-	-
390.00	STRUCTURES AND IMPROVEMENTS	P390	PT&D	14,581,236	-	-	-	-	-	-
391.00	OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	6,746,349	-	-	-	-	-	-
392.00	TRANSPORTATION EQUIPMENT	P392	PT&D	8,834,148	-	-	-	-	-	-
393.00	STORES EQUIPMENT	P393	PT&D	522,542	-	-	-	-	-	-
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	556,563	-	-	-	-	-	-
395.00	LABORATORY EQUIPMENT	P395	PT&D	549,033	-	-	-	-	-	-
396.00	POWER OPERATED EQUIPMENT	P396	PT&D	768,986	-	-	-	-	-	-
397.00	COMMUNICATION EQUIPMENT	P397	PT&D	2,121,785	-	-	-	-	-	-
398.00	MISCELLANEOUS EQUIPMENT	P398	PT&D	85,494	-	-	-	-	-	-
399.00	LOAD MANAGEMENT DEVICES	P399	F012	-	-	-	-	-	-	-
	Total General Plant	PGP		\$ 36,397,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106.00	COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	\$ -	-	-	-	-	-	-
105.00	PLANT HELD FOR FUTURE USE	P105	PDIST	\$ -	-	-	-	-	-	-
	OTHER		PDIST	\$ -	-	-	-	-	-	-
	Total Plant in Service	TPIS		\$ 513,757,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>Construction Work in Progress (CWIP)</u></b>										
	CWIP Transmission	CWIP1	F011	\$ -	-	-	-	-	-	-
	CWIP Distribution Plant	CWIP2	PDIST	39,134,828	-	-	-	-	-	-
	CWIP General Plant	CWIP3	F003	-	-	-	-	-	-	-
	CWIP General Plant -- Generators	CWIP4	F016	-	-	-	-	-	-	-
	RWIP	CWIP5	F004	-	-	-	-	-	-	-
	Total Construction Work in Progress	TCWIP		\$ 39,134,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Utility Plant			\$ 552,892,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Plant in Service (Continued)</b>										
<b>General Plant</b>										
389.00 LAND AND LAND RIGHTS	P389	PT&D	195,826	179,281	671,426	323,934	-	70,475	118,897	35,933
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	1,750,367	1,602,481	6,001,472	2,895,451	-	629,929	1,062,747	321,181
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	809,848	741,425	2,776,721	1,339,648	-	291,452	491,705	148,602
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	1,060,473	970,875	3,636,036	1,754,230	-	381,647	643,873	194,590
393.00 STORES EQUIPMENT	P393	PT&D	62,727	57,427	215,072	103,763	-	22,575	38,085	11,510
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	66,811	61,166	229,075	110,519	-	24,044	40,565	12,259
395.00 LABORATORY EQUIPMENT	P395	PT&D	65,907	60,339	225,976	109,023	-	23,719	40,016	12,094
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	92,311	84,512	316,506	152,700	-	33,221	56,047	16,938
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	254,704	233,185	873,303	421,331	-	91,664	154,645	46,737
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	10,263	9,396	35,188	16,977	-	3,693	6,231	1,883
399.00 LOAD MANAGEMENT DEVICES	P399	F012	-	-	-	-	-	-	-	-
Total General Plant	PGP		\$ 4,369,238	\$ 4,000,086	\$ 14,980,775	\$ 7,227,576	\$ -	\$ 1,572,419	\$ 2,652,811	\$ 801,727
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	-	-	-	-	-
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	-	-	-	-	-
OTHER		PDIST	-	-	-	-	-	-	-	-
Total Plant in Service	TPIS		\$ 61,672,688	\$ 56,462,035	\$ 211,456,711	\$ 102,018,717	\$ -	\$ 22,195,023	\$ 37,444,979	\$ 11,316,541
<b>Construction Work in Progress (CWIP)</b>										
CWIP Transmission	CWIP1	F011	-	-	-	-	-	-	-	-
CWIP Distribution Plant	CWIP2	PDIST	-	4,887,651	18,304,806	8,831,277	-	1,921,318	3,241,435	979,619
CWIP General Plant	CWIP3	F003	-	-	-	-	-	-	-	-
CWIP General Plant -- Generators	CWIP4	F016	-	-	-	-	-	-	-	-
RWIP	CWIP5	F004	-	-	-	-	-	-	-	-
Total Construction Work in Progress	TCWIP		\$ -	\$ 4,887,651	\$ 18,304,806	\$ 8,831,277	\$ -	\$ 1,921,318	\$ 3,241,435	\$ 979,619
Total Utility Plant			\$ 61,672,688	\$ 61,349,686	\$ 229,761,518	\$ 110,849,994	\$ -	\$ 24,116,341	\$ 40,686,413	\$ 12,296,161

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Plant in Service (Continued)</b>						
<b>General Plant</b>						
389.00 LAND AND LAND RIGHTS	P389	PT&D	-	35,533	1,631,304	ok
390.00 STRUCTURES AND IMPROVEMENTS	P390	PT&D	-	317,608	14,581,236	ok
391.00 OFFICE FURNITURE AND EQUIPMENT	P391	PT&D	-	146,949	6,746,349	ok
392.00 TRANSPORTATION EQUIPMENT	P392	PT&D	-	192,425	8,834,148	ok
393.00 STORES EQUIPMENT	P393	PT&D	-	11,382	522,542	ok
394.00 TOOLS, SHOP & GARAGE EQUIPMENT	P394	PT&D	-	12,123	556,563	ok
395.00 LABORATORY EQUIPMENT	P395	PT&D	-	11,959	549,033	ok
396.00 POWER OPERATED EQUIPMENT	P396	PT&D	-	16,750	768,986	ok
397.00 COMMUNICATION EQUIPMENT	P397	PT&D	-	46,217	2,121,785	ok
398.00 MISCELLANEOUS EQUIPMENT	P398	PT&D	-	1,862	85,494	ok
399.00 LOAD MANAGEMENT DEVICES	P399	F012	-	-	-	ok
Total General Plant	PGP		\$ -	\$ 792,807	36,397,439	ok
106.00 COMPLETED CONSTR NOT CLASSIFIED	P106	PT&D	-	-	-	ok
105.00 PLANT HELD FOR FUTURE USE	P105	PDIST	-	-	-	ok
OTHER		PDIST	-	-	-	ok
Total Plant in Service	TPIS		\$ -	\$ 11,190,639	\$ 513,757,334	ok
<b>Construction Work in Progress (CWIP)</b>						
CWIP Transmission	CWIP1	F011	-	-	-	ok
CWIP Distribution Plant	CWIP2	PDIST	-	968,721	39,134,828	ok
CWIP General Plant	CWIP3	F003	-	-	-	ok
CWIP General Plant -- Generators	CWIP4	F016	-	-	-	ok
RWIP	CWIP5	F004	-	-	-	ok
Total Construction Work in Progress	TCWIP		\$ -	\$ 968,721	39,134,828	ok
Total Utility Plant			\$ -	\$ 12,159,360	552,892,162	ok



**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power						
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other	
<b>Rate Base</b>										
<b>Utility Plant</b>										
Plant in Service			\$ 513,757,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Construction Work in Progress (CWIP)			39,134,828	-	-	-	-	-	-	-
<b>Total Utility Plant</b>	<b>TUP</b>		<b>\$ 552,892,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Less: Accumulated Provision for Depreciation</b>										
Electric Plant Amortization	ADEPREPA	TUP	\$ -	-	-	-	-	-	-	-
Retirement Work in Progress	RWIP	TUP	(1,919,933)	-	-	-	-	-	-	-
Transmission	ADEPRTP	PTRAN	\$ 12,598,809	-	-	-	-	-	-	-
Dist-Structures	ADEPRD1	P361	853,561	-	-	-	-	-	-	-
Dist-Station	ADEPRD2	P362	13,997,556	-	-	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	21,396,507	-	-	-	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	30,910,554	-	-	-	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	5,473,717	-	-	-	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	13,326,882	-	-	-	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	39,799,843	-	-	-	-	-	-	-
Dist-Services	ADEPRD8	P369	8,645,777	-	-	-	-	-	-	-
Dist-Meters	ADEPRD9	P370	7,342,000	-	-	-	-	-	-	-
Dist-Installations on Customer Premises	ADEPRD10	F012	6,929,158	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	3,693,835	-	-	-	-	-	-	-
Dist	ADEPRD12	PDIST	(25,002,090)	-	-	-	-	-	-	-
General Plant	ADEPRGP	PGP	24,865,153	-	-	-	-	-	-	-
<b>Total Accumulated Depreciation</b>	<b>TADEPR</b>		<b>\$ 162,911,328</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Utility Plant</b>	<b>NTPLANT</b>		<b>\$ 389,980,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Working Capital</b>										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 4,237,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Materials and Supplies	M&S	TPIS	6,291,984	-	-	-	-	-	-	-
Prepayments	PREPAY	TPIS	241,462	-	-	-	-	-	-	-
<b>Total Working Capital</b>	<b>TWC</b>		<b>\$ 10,771,377</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Deferred Debits</b>										
Service Pension Cost	PENSCOST	TLB	\$ -	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	5,430,221	-	-	-	-	-	-	-
<b>Total Deferred Debits</b>			<b>\$ 5,430,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
Less: Customer Deposits	CSTDEP	TPIS	\$ 6,165,265	-	-	-	-	-	-	-
<b>Net Rate Base</b>	<b>RB</b>		<b>\$ 394,586,946</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Rate Base</b>										
<b>Utility Plant</b>										
Plant in Service			\$ 61,672,688	\$ 56,462,035	\$ 211,456,711	\$ 102,018,717	\$ -	\$ 22,195,023	\$ 37,444,979	\$ 11,316,541
Construction Work in Progress (CWIP)			-	4,887,651.06	18,304,806.44	8,831,277.35	-	1,921,318.10	3,241,434.55	979,619.42
<b>Total Utility Plant</b>	TUP		\$ 61,672,688	\$ 61,349,686	\$ 229,761,518	\$ 110,849,994	\$ -	\$ 24,116,341	\$ 40,686,413	\$ 12,296,161
<b>Less: Accumulated Provision for Depreciation</b>										
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	-	-	-	-	-
Retirement Work in Progress	RWIP	TUP	(214,160)	(213,038)	(797,853)	(384,930)	-	(83,745)	(141,285)	(42,699)
Transmission	ADEPRTP	PTRAN	12,598,809	-	-	-	-	-	-	-
Dist-Structures	ADEPRD1	P361	-	853,561	-	-	-	-	-	-
Dist-Station	ADEPRD2	P362	-	13,997,556	-	-	-	-	-	-
Dist-Poles and Fixtures	ADEPRD3	P364	-	-	20,617,674	778,833	-	-	-	-
Dist-OH Conductor	ADEPRD4	P365	-	-	29,785,409	1,125,144	-	-	-	-
Dist-UG Conduit	ADEPRD5	P366	-	-	634,951	4,838,766	-	-	-	-
Dist-UG Conductor	ADEPRD6	P367	-	-	1,545,918	11,780,963	-	-	-	-
Dist-Line Transformers	ADEPRD7	P368	-	-	23,032,169	16,767,674	-	-	-	-
Dist-Services	ADEPRD8	P369	-	-	-	-	-	8,645,777	-	-
Dist-Meters	ADEPRD9	P370	-	-	-	-	-	-	7,342,000	-
Dist-Installations on Customer Premises	ADEPRD10	F012	-	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	-	-	-	-	-	3,693,835
Dist	ADEPRD12	PDIST	-	(3,122,577)	(11,694,402)	(5,642,043)	-	(1,227,474)	(2,070,857)	(625,850)
General Plant	ADEPRGP	PGP	2,984,874	2,732,685	10,234,216	4,937,567	-	1,074,209	1,812,286	547,705
<b>Total Accumulated Depreciation</b>	TADEPR		\$ 15,369,523	\$ 14,248,188	\$ 73,358,083	\$ 34,201,974	\$ -	\$ 8,408,767	\$ 6,942,143	\$ 3,572,991
<b>Net Utility Plant</b>	NTPLANT		\$ 46,303,166	\$ 47,101,498	\$ 156,403,435	\$ 76,648,020	\$ -	\$ 15,707,574	\$ 33,744,270	\$ 8,723,169
<b>Working Capital</b>										
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 212,034	\$ 340,605	\$ 1,413,357	\$ 291,764	\$ -	\$ 43,226	\$ 376,054	\$ 77,506
Materials and Supplies	M&S	TPIS	755,305	691,490	2,589,710	1,249,423	-	271,822	458,589	138,594
Prepayments	PREPAY	TPIS	28,986	26,537	99,383	47,948	-	10,431	17,599	5,319
<b>Total Working Capital</b>	TWC		\$ 996,325	\$ 1,058,632	\$ 4,102,450	\$ 1,589,135	\$ -	\$ 325,480	\$ 852,242	\$ 221,419
<b>Deferred Debits</b>										
Service Pension Cost	PENSCOST	TLB	-	-	-	-	-	-	-	-
Other Deferred Debits	DDEBPP	OMSUB2	256,117	385,863	1,897,618	329,680	-	38,319	447,814	114,238
<b>Total Deferred Debits</b>			\$ 256,117	\$ 385,863	\$ 1,897,618	\$ 329,680	\$ -	\$ 38,319	\$ 447,814	\$ 114,238
Less: Customer Deposits	CSTDEP	TPIS	740,093	677,564	2,537,553	1,224,260	-	266,348	449,353	135,802
<b>Net Rate Base</b>	RB		\$ 46,559,397	\$ 47,482,566	\$ 157,968,332	\$ 77,012,895	\$ -	\$ 15,766,706	\$ 34,147,159	\$ 8,808,786

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Big & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Rate Base</b>						
<b>Utility Plant</b>						
Plant in Service			\$ -	\$ 11,190,639	513,757,334	ok
Construction Work in Progress (CWIP)			-	968,721	39,134,828	ok
<b>Total Utility Plant</b>	<b>TUP</b>		\$ -	\$ 12,159,360	552,892,162	ok
<b>Less: Accumulated Provision for Depreciation</b>						
Electric Plant Amortization	ADEPREPA	TUP	-	-	-	ok
Retirement Work in Progress	RWIP	TUP	-	(42,224)	(1,919,933)	ok
Transmission	ADEPRTP	PTRAN	-	-	12,598,809	ok
Dist-Structures	ADEPRD1	P361	-	-	853,561	ok
Dist-Station	ADEPRD2	P362	-	-	13,997,556	ok
Dist-Poles and Fixtures	ADEPRD3	P364	-	-	21,396,507	ok
Dist-OH Conductor	ADEPRD4	P365	-	-	30,910,554	ok
Dist-UG Conduit	ADEPRD5	P366	-	-	5,473,717	ok
Dist-UG Conductor	ADEPRD6	P367	-	-	13,326,882	ok
Dist-Line Transformers	ADEPRD7	P368	-	-	39,799,843	ok
Dist-Services	ADEPRD8	P369	-	-	8,645,777	ok
Dist-Meters	ADEPRD9	P370	-	-	7,342,000	ok
Dist-Installations on Customer Premises	ADEPRD10	F012	-	6,929,158	6,929,158	ok
Dist-Lighting & Signal Systems	ADEPRD11	P373	-	-	3,693,835	ok
Dist	ADEPRD12	PDIST	-	(618,887)	(25,002,090)	ok
General Plant	ADEPRGP	PGP	-	541,612	24,865,153	ok
<b>Total Accumulated Depreciation</b>	<b>TADEPR</b>		\$ -	\$ 6,809,659	162,911,328	ok
<b>Net Utility Plant</b>	<b>NTPLANT</b>		\$ -	\$ 5,349,701	389,980,834	ok
<b>Working Capital</b>						
Cash Working Capital - Operation and Maintenance Expenses	CWC	OMLPP	\$ 1,463,059	\$ 20,326	4,237,931	ok
Materials and Supplies	M&S	TPIS	-	137,052	6,291,984	ok
Prepayments	PREPAY	TPIS	-	5,260	241,462	ok
<b>Total Working Capital</b>	<b>TWC</b>		\$ 1,463,059	\$ 162,637	10,771,377	ok
<b>Deferred Debits</b>						
Service Pension Cost	PENSCOST	TLB	-	-	-	ok
Other Deferred Debits	DDEBPP	OMSUB2	1,939,951	20,620	5,430,221	ok
<b>Total Deferred Debits</b>			\$ 1,939,951	\$ 20,620	5,430,221	ok
Less: Customer Deposits	CSTDEP	TPIS	-	134,292	6,165,265	ok
<b>Net Rate Base</b>	<b>RB</b>		\$ 1,463,059	\$ 5,378,047	394,586,946	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power						
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other	
<b>Operation and Maintenance Expenses</b>										
<b>Purchased Power</b>										
555 PURCHASED POWER	OM555	OMPP	\$ 204,550,696	44,832,715	-	8,788,944	-	150,929,037	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power	TPP		\$ 204,550,696	\$ 44,832,715	\$ -	\$ 8,788,944	\$ -	\$ 150,929,037	\$ -	-
<b>Transmission Expenses</b>										
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	\$ 140,086	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	81,890	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	34,209	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	261,819	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	372	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	4,187	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	506,456	-	-	-	-	-	-	-
Total Transmission Expenses			\$ 1,029,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Distribution Operation Expense</b>										
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	\$ 571,132	-	-	-	-	-	-	-
581 LOAD DISPATCHING	OM581	P362	532,149	-	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	222,299	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	13,104	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	410,412	-	-	-	-	-	-	-
586 METER EXPENSES	OM586	P370	1,615,780	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	39,323	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	67,631	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	913,820	-	-	-	-	-	-	-
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ 4,385,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Transmission	Station	Pri & Sec. Distr Plant		Customer Services		Meters	Lighting
			Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Systems Customer
<b>Operation and Maintenance Expenses</b>										
<b>Purchased Power</b>										
555 PURCHASED POWER	OM555	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	OM557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power	TPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Expenses</b>										
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	140,086	-	-	-	-	-	-	-
561 LOAD DISPATCHING	OM561	PTRAN	81,890	-	-	-	-	-	-	-
562 STATION EXPENSES	OM562	PTRAN	34,209	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	261,819	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	372	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	4,187	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	506,456	-	-	-	-	-	-	-
Total Transmission Expenses			\$ 1,029,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Expense</b>										
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	-	71,330	267,140	128,883	-	28,040	47,305	14,297
581 LOAD DISPATCHING	OM581	P362	-	532,149	-	-	-	-	-	-
582 STATION EXPENSES	OM582	P362	-	222,299	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	1,520	11,584	-	-	-	-
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	-	-	-	-	-	410,412
586 METER EXPENSES	OM586	P370	-	-	-	-	-	-	1,615,780	-
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	-	-	-	67,631	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	114,129	427,427	206,215	-	44,864	75,689	22,875
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-	-	-	-	-	-	-	-
589 RENTS	OM589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Expense	OMDO		\$ -	\$ 939,908	\$ 696,087	\$ 346,682	\$ -	\$ 140,535	\$ 1,738,774	\$ 447,583

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service Customer	Load Management Customer	Total Check	Status
<b>Operation and Maintenance Expenses</b>						
<b>Purchased Power</b>						
555 PURCHASED POWER	OM555	OMPP	-	-	204,550,696	ok
557 OTHER EXPENSES	OM557	OMPP	-	-	-	ok
Total Purchased Power	TPP		\$ -	\$ -	204,550,696	ok
<b>Transmission Expenses</b>						
560 OPERATION SUPERVISION AND ENG	OM560	PTRAN	-	-	140,086	ok
561 LOAD DISPATCHING	OM561	PTRAN	-	-	81,890	ok
562 STATION EXPENSES	OM562	PTRAN	-	-	34,209	ok
563 OVERHEAD LINE EXPENSES	OM563	PTRAN	-	-	261,819	ok
566 MISC. TRANSMISSION EXPENSES	OM566	PTRAN	-	-	372	ok
568 MAINTENACE SUPERVISION AND ENG	OM568	PTRAN	-	-	-	ok
570 MAINT OF STATION EQUIPMENT	OM570	PTRAN	-	-	4,187	ok
571 MAINT OF OVERHEAD LINES	OM571	PTRAN	-	-	506,456	ok
Total Transmission Expenses			\$ -	\$ -	\$ 1,029,019	ok
<b>Distribution Operation Expense</b>						
580 OPERATION SUPERVISION AND ENGI	OM580	PDIST	-	14,137	571,132	ok
581 LOAD DISPATCHING	OM581	P362	-	-	532,149	ok
582 STATION EXPENSES	OM582	P362	-	-	222,299	ok
583 OVERHEAD LINE EXPENSES	OM583	P365	-	-	-	ok
584 UNDERGROUND LINE EXPENSES	OM584	P367	-	-	13,104	ok
585 STREET LIGHTING EXPENSE	OM585	P373	-	-	410,412	ok
586 METER EXPENSES	OM586	P370	-	-	1,615,780	ok
586 METER EXPENSES - LOAD MANAGEMENT	OM586x	F012	-	39,323	39,323	ok
587 CUSTOMER INSTALLATIONS EXPENSE	OM587	P369	-	-	67,631	ok
588 MISCELLANEOUS DISTRIBUTION EXP	OM588	PDIST	-	22,620	913,820	ok
588 MISC DISTR EXP -- MAPPIN	OM588x	F015	-	-	-	ok
589 RENTS	OM589	PDIST	-	-	-	ok
Total Distribution Operation Expense	OMDO		\$ -	\$ 76,081	4,385,650	ok

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Functional Assignment and Classification

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power					Energy	Other
				Prod Demand	Demand	Trans Demand	Demand			
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Distribution Maintenance Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	\$ 273,355	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	576,262	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	6,877,659	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	675,338	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	163,460	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	37,796	-	-	-	-	-	-	-
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	4,557	-	-	-	-	-	-	-
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ 8,608,428	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Expenses			12,994,078	-	-	-	-	-	-	-
Transmission and Distribution Expenses			14,023,097	-	-	-	-	-	-	-
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ 218,573,793	\$ 44,832,715	\$ -	\$ 8,788,944	\$ -	\$ 150,929,037	\$ -	\$ -
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	\$ 277,111	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009	890,533	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	4,959,472	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	200,000	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM905	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ 6,327,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	OM907	F010	\$ 171,518	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	1,084,416	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	211,223	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ 1,467,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		21,817,372	-	-	-	-	-	-	-

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Functional Assignment and Classification

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Distribution Maintenance Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	-	34,140	127,858	61,686	-	13,420	22,641	6,843
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	576,262	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	6,627,312	250,347	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	78,339	596,999	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	94,595	68,866	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	OM597	P370	-	-	-	-	-	-	37,796	-
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-	-	-	-	-	-	-	4,557
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-	-	-	-	-	-	-	-
Total Distribution Maintenance Expense	OMDM		\$ -	\$ 610,402	\$ 6,928,104	\$ 977,898	\$ -	\$ 13,420	\$ 60,437	\$ 11,400
Total Distribution Operation and Maintenance Expenses			-	1,550,310	7,624,191	1,324,580	-	153,955	1,799,212	458,983
Transmission and Distribution Expenses			1,029,019	1,550,310	7,624,191	1,324,580	-	153,955	1,799,212	458,983
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ 1,029,019	\$ 1,550,310	\$ 7,624,191	\$ 1,324,580	\$ -	\$ 153,955	\$ 1,799,212	\$ 458,983
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	OM902	F009	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	OM903	F009	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Expense	OMCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	OM907	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	-	-	-	-	-
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	OM915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	OM916	F012	-	-	-	-	-	-	-	-
Total Customer Service Expense	OMCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		1,029,019	1,550,310	7,624,191	1,324,580	-	153,955	1,799,212	458,983



**LEE COUNTY ELECTRIC COOPERATIVE**  
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**Attachment D**

12 Months Ended  
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Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Operation and Maintenance Expenses (Continued)</b>						
<b>Distribution Maintenance Expense</b>						
590 MAINTENANCE SUPERVISION AND EN	OM590	PDIST	-	6,766	273,355	ok
592 MAINTENANCE OF STATION EQUIPME	OM592	P362	-	-	576,262	ok
593 MAINTENANCE OF OVERHEAD LINES	OM593	P365	-	-	6,877,659	ok
594 MAINTENANCE OF UNDERGROUND LIN	OM594	P367	-	-	675,338	ok
595 MAINTENANCE OF LINE TRANSFORME	OM595	P368	-	-	163,460	ok
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	OM596	P373	-	-	-	ok
597 MAINTENANCE OF METERS	OM597	P370	-	-	37,796	ok
598.1 MAINTENANCE OF SECURITY LIGHTS	OM598.1	P373	-	-	4,557	ok
598.2 MAINTENANCE OF LOAD MANAGEMENT	OM598.2	P399	-	-	-	ok
Total Distribution Maintenance Expense	OMDM		\$ -	\$ 6,766	8,608,428	ok
Total Distribution Operation and Maintenance Expenses			-	82,847	12,994,078	ok
Transmission and Distribution Expenses			-	82,847	14,023,097	ok
Purchased Power, Transmission and Distribution Expenses	OMSUB		\$ -	\$ 82,847	218,573,793	ok
<b>Customer Accounts Expense</b>						
901 SUPERVISION/CUSTOMER ACCTS	OM901	F009	277,111	-	277,111	ok
902 METER READING EXPENSES	OM902	F009	890,533	-	890,533	ok
903 RECORDS AND COLLECTION	OM903	F009	4,959,472	-	4,959,472	ok
904 UNCOLLECTIBLE ACCOUNTS	OM904	F009	200,000	-	200,000	ok
905 MISC CUST ACCOUNTS	OM903	F009	-	-	-	ok
Total Customer Accounts Expense	OMCA		\$ 6,327,117	\$ -	6,327,117	ok
<b>Customer Service Expense</b>						
907 SUPERVISION	OM907	F010	171,518	-	171,518	ok
908 CUSTOMER ASSISTANCE EXPENSES	OM908	F010	1,084,416	-	1,084,416	ok
908 CUSTOMER ASSISTANCE EXP-INCENTIVES	OM908x	F012	-	-	-	ok
909 INFORMATIONAL AND INSTRUCTIONA	OM909	F010	211,223	-	211,223	ok
909 INFORM AND INSTRUC -LOAD MGMT	OM909x	F012	-	-	-	ok
910 MISCELLANEOUS CUSTOMER SERVICE	OM910	F010	-	-	-	ok
911 DEMONSTRATION AND SELLING EXP	OM911	F012	-	-	-	ok
912 DEMONSTRATION AND SELLING EXP	OM912	F012	-	-	-	ok
913 ADVERTISING EXPENSES	OM913	F012	-	-	-	ok
915 MDSE-JOBING-CONTRACT	OM915	F012	-	-	-	ok
916 MISC SALES EXPENSE	OM916	F012	-	-	-	ok
Total Customer Service Expense	OMCS		\$ 1,467,157	\$ -	1,467,157	ok
Sub-Total Transmission, Distribution, Cust Acct and Cust Service	OMSUB2		7,794,274	82,847	21,817,372	ok

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Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power					
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other
<b>Operation and Maintenance Expenses (Continued)</b>									
<b>Administrative and General Expense</b>									
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	\$ 2,498,189	-	-	-	-	-	-
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	1,673,031	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	941,635	-	-	-	-	-	-
924 PROPERTY INSURANCE	OM924	NTPLANT	249,042	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	978,804	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	OM926	LBSUB2	3,118,834	-	-	-	-	-	-
928 ASSOCIATED DUES	OM928	OMSUB2	-	-	-	-	-	-	-
929 DIRECTORS EXPENSE	OM929	OMSUB2	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	530,898	-	-	-	-	-	-
931 RENTS AND LEASES	OM931	NTPLANT	40,251	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	2,055,392	-	-	-	-	-	-
Total Administrative and General Expense	OMAG		\$ 12,086,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance Expenses	TOM		\$ 238,454,143	\$ 44,832,715	\$ -	\$ 8,788,944	\$ -	\$ 150,929,037	\$ -
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 33,903,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
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Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Operation and Maintenance Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	117,827	177,518	873,005	151,670	-	17,629	206,018	52,556
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	57,662	183,097	386,486	87,977	-	18,376	204,953	7,477
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	44,412	66,911	329,059	57,169	-	6,645	77,654	19,810
924 PROPERTY INSURANCE	OM924	NTPLANT	29,569	30,079	99,879	48,947	-	10,031	21,549	5,571
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	33,735	107,121	226,113	51,471	-	10,751	119,907	4,374
926 EMPLOYEE BENEFITS	OM926	LBSUB2	107,492	341,327	720,480	164,006	-	34,257	382,070	13,938
928 ASSOCIATED DUES	OM928	OMSUB2	-	-	-	-	-	-	-	-
929 DIRECTORS EXPENSE	OM929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	25,040	37,725	185,525	32,232	-	3,746	43,782	11,169
931 RENTS AND LEASES	OM931	NTPLANT	4,779	4,861	16,143	7,911	-	1,621	3,483	900
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	246,734	225,888	845,976	408,147	-	88,796	149,806	45,274
Total Administrative and General Expense	OMAG		\$ 667,251	\$ 1,174,527	\$ 3,682,666	\$ 1,009,531	\$ -	\$ 191,852	\$ 1,209,222	\$ 161,067
Total Operation and Maintenance Expenses	TOM		\$ 1,696,270	\$ 2,724,837	\$ 11,306,857	\$ 2,334,111	\$ -	\$ 345,807	\$ 3,008,434	\$ 620,051
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 1,696,270	\$ 2,724,837	\$ 11,306,857	\$ 2,334,111	\$ -	\$ 345,807	\$ 3,008,434	\$ 620,051

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Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service Customer	Customer		
<b>Operation and Maintenance Expenses (Continued)</b>						
<b>Administrative and General Expense</b>						
920 ADMIN. & GEN. SALARIES-	OM920	OMSUB2	892,480	9,486	2,498,189	ok
921 OFFICE SUPPLIES AND EXPENSES	OM921	LBSUB2	722,380	4,622	1,673,031	ok
923 OUTSIDE SERVICES EMPLOYED	OM923	OMSUB2	336,400	3,576	941,635	ok
924 PROPERTY INSURANCE	OM924	NTPLANT	-	3,416	249,042	ok
925 INJURIES AND DAMAGES - INSURAN	OM925	LBSUB2	422,627	2,704	978,804	ok
926 EMPLOYEE BENEFITS	OM926	LBSUB2	1,346,647	8,617	3,118,834	ok
928 ASSOCIATED DUES	OM928	OMSUB2	-	-	-	ok
929 DIRECTORS EXPENSE	OM929	OMSUB2	-	-	-	ok
930 MISCELLANEOUS GENERAL EXPENSES	OM930	OMSUB2	189,664	2,016	530,898	ok
931 RENTS AND LEASES	OM931	NTPLANT	-	552	40,251	ok
932 MAINTENANCE OF GENERAL PLANT	OM932	PGP	-	44,770	2,055,392	ok
Total Administrative and General Expense	OMAG		\$ 3,910,198	\$ 79,760	12,086,075	ok
Total Operation and Maintenance Expenses	TOM		\$ 11,704,473	\$ 162,607	238,454,143	ok
Operation and Maintenance Expenses Less Purchase Power	OMLPP		\$ 11,704,473	\$ 162,607	33,903,447	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
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12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power								
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other			
<b>Labor Expenses</b>												
<b>Purchased Power</b>												
555 PURCHASED POWER	LB555	OMPP	\$ -	-	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Transmission Labor Expenses</b>												
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	\$ 85,083	-	-	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	77,211	-	-	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	34,203	-	-	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	11,467	-	-	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	3,559	-	-	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	89,415	-	-	-	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ 300,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Distribution Operation Labor Expense</b>												
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	\$ 446,906	-	-	-	-	-	-	-	-	-
581 LOAD DISPATCHING	LB581	P362	428,627	-	-	-	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	69,802	-	-	-	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	8,871	-	-	-	-	-	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	14,625	-	-	-	-	-	-	-	-	-
586 METER EXPENSES	LB586	P370	970,626	-	-	-	-	-	-	-	-	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	48,060	-	-	-	-	-	-	-	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	300,739	-	-	-	-	-	-	-	-	-
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ 2,288,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Labor Expenses</b>										
<b>Purchased Power</b>										
555 PURCHASED POWER	LB555	OMPP	-	-	-	-	-	-	-	-
557 OTHER EXPENSES	LB557	OMPP	-	-	-	-	-	-	-	-
Total Purchased Power Labor	LBPP		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Labor Expenses</b>										
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	85,083	-	-	-	-	-	-	-
561 LOAD DISPATCHING	LB561	PTRAN	77,211	-	-	-	-	-	-	-
562 STATION EXPENSES	LB562	PTRAN	34,203	-	-	-	-	-	-	-
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	11,467	-	-	-	-	-	-	-
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	-	-	-	-	-
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	-	-	-	-	-
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	3,559	-	-	-	-	-	-	-
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	89,415	-	-	-	-	-	-	-
Total Transmission Labor Expenses			\$ 300,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution Operation Labor Expense</b>										
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	-	55,815	209,034	100,850	-	21,941	37,016	11,187
581 LOAD DISPATCHING	LB581	P362	-	428,627	-	-	-	-	-	-
582 STATION EXPENSES	LB582	P362	-	69,802	-	-	-	-	-	-
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	-	-	-	-	-
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	1,029	7,842	-	-	-	-
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	-	-	-	-	-	14,625
586 METER EXPENSES	LB586	P370	-	-	-	-	-	-	970,626	-
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	-	-	-	-	-
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	-	-	-	48,060	-	-
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	37,560	140,667	67,866	-	14,765	24,909	7,528
589 RENTS	LB589	PDIST	-	-	-	-	-	-	-	-
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ 591,805	\$ 350,730	\$ 176,558	\$ -	\$ 84,766	\$ 1,032,552	\$ 33,340

**LEE COUNTY ELECTRIC COOPERATIVE**  
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**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Btg & Cust Service Customer	Load Management Customer	Total Check	Status
<b>Labor Expenses</b>						
<b>Purchased Power</b>						
555 PURCHASED POWER	LB555	OMPP	-	-	-	ok
557 OTHER EXPENSES	LB557	OMPP	-	-	-	ok
Total Purchased Power Labor	LBPP		\$ -	\$ -	-	ok
<b>Transmission Labor Expenses</b>						
560 OPERATION SUPERVISION AND ENG	LB560	PTRAN	-	-	85,083	ok
561 LOAD DISPATCHING	LB561	PTRAN	-	-	77,211	ok
562 STATION EXPENSES	LB562	PTRAN	-	-	34,203	ok
563 OVERHEAD LINE EXPENSES	LB563	PTRAN	-	-	11,467	ok
566 MISC. TRANSMISSION EXPENSES	LB566	PTRAN	-	-	-	ok
568 MAINTENACE SUPERVISION AND ENG	LB568	PTRAN	-	-	-	ok
570 MAINT OF STATION EQUIPMENT	LB570	PTRAN	-	-	3,559	ok
571 MAINT OF OVERHEAD LINES	LB571	PTRAN	-	-	89,415	ok
Total Transmission Labor Expenses			\$ -	\$ -	\$ 300,938	ok
<b>Distribution Operation Labor Expense</b>						
580 OPERATION SUPERVISION AND ENGI	LB580	PDIST	-	11,062	446,906	ok
581 LOAD DISPATCHING	LB581	P362	-	-	428,627	ok
582 STATION EXPENSES	LB582	P362	-	-	69,802	ok
583 OVERHEAD LINE EXPENSES	LB583	P365	-	-	-	ok
584 UNDERGROUND LINE EXPENSES	LB584	P367	-	-	8,871	ok
585 STREET LIGHTING EXPENSE	LB585	P373	-	-	14,625	ok
586 METER EXPENSES	LB586	P370	-	-	970,626	ok
586 METER EXPENSES - LOAD MANAGEMENT	LB586x	F012	-	-	-	ok
587 CUSTOMER INSTALLATIONS EXPENSE	LB587	P369	-	-	48,060	ok
588 MISCELLANEOUS DISTRIBUTION EXP	LB588	PDIST	-	7,444	300,739	ok
589 RENTS	LB589	PDIST	-	-	-	ok
Total Distribution Operation Labor Expense	LBDO		\$ -	\$ 18,507	2,288,257	ok

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12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power						
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other	
<b>Labor Expenses (Continued)</b>										
<b>Distribution Maintenance Labor Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	\$ 226,366	-	-	-	-	-	-	-
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	335,443	-	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	1,525,922	-	-	-	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	138,142	-	-	-	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	127,535	-	-	-	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	18,306	-	-	-	-	-	-	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	547	-	-	-	-	-	-	-
Total Distribution Maintenance Labor Expense	LBDM		\$ 2,372,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Distribution Operation and Maintenance Labor Expenses			4,660,519	-	-	-	-	-	-	-
Transmission and Distribution Labor Expenses			4,961,457	-	-	-	-	-	-	-
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 4,961,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	\$ 260,146	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	352,821	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	2,232,582	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ 2,845,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	LB907	F010	\$ 140,169	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	669,028	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	115,361	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ 924,559	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		8,731,565	-	-	-	-	-	-	-



LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Functional Assignment and Classification

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Labor Expenses (Continued)</b>										
<b>Distribution Maintenance Labor Expense</b>										
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	-	28,271	105,880	51,082	-	11,113	18,749	5,666
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	335,443	-	-	-	-	-	-
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	1,470,378	55,544	-	-	-	-
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	16,025	122,118	-	-	-	-
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	73,805	53,731	-	-	-	-
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	-	-	-	-	-
597 MAINTENANCE OF METERS	LB597	P370	-	-	-	-	-	-	18,306	-
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	68	256	124	-	27	45	14
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ 363,783	\$ 1,666,343	\$ 282,598	\$ -	\$ 11,140	\$ 37,101	\$ 5,680
Total Distribution Operation and Maintenance Labor Expenses			-	955,588	2,017,073	459,155	-	95,906	1,069,653	39,020
Transmission and Distribution Labor Expenses			300,938	955,588	2,017,073	459,155	-	95,906	1,069,653	39,020
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ 300,938	\$ 955,588	\$ 2,017,073	\$ 459,155	\$ -	\$ 95,906	\$ 1,069,653	\$ 39,020
<b>Customer Accounts Expense</b>										
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	-	-	-	-	-	-	-	-
902 METER READING EXPENSES	LB902	F009	-	-	-	-	-	-	-	-
903 RECORDS AND COLLECTION	LB903	F009	-	-	-	-	-	-	-	-
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	-	-	-	-	-
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	-	-	-	-	-
Total Customer Accounts Labor Expense	LBCA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Customer Service Expense</b>										
907 SUPERVISION	LB907	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	-	-	-	-	-	-	-	-
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	-	-	-	-	-
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	-	-	-	-	-	-	-	-
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	-	-	-	-	-
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	-	-	-	-	-
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-	-	-	-	-	-	-	-
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	-	-	-	-	-
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	-	-	-	-	-
915 MDSE-JOBING-CONTRACT	LB915	F012	-	-	-	-	-	-	-	-
916 MISC SALES EXPENSE	LB916	F012	-	-	-	-	-	-	-	-
Total Customer Service Labor Expense	LBCS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		300,938	955,588	2,017,073	459,155	-	95,906	1,069,653	39,020

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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**Attachment D**

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg & Cust Service		Total Check	Status
			Customer	Load Management Customer		
<b>Labor Expenses (Continued)</b>						
<b>Distribution Maintenance Labor Expense</b>						
590 MAINTENANCE SUPERVISION AND EN	LB590	PDIST	-	5,603	226,366	ok
592 MAINTENANCE OF STATION EQUIPME	LB592	P362	-	-	335,443	ok
593 MAINTENANCE OF OVERHEAD LINES	LB593	P365	-	-	1,525,922	ok
594 MAINTENANCE OF UNDERGROUND LIN	LB594	P367	-	-	138,142	ok
595 MAINTENANCE OF LINE TRANSFORME	LB595	P368	-	-	127,535	ok
596 MAINTENANCE OF ST LIGHTS & SIG SYSTEMS	LB596	P373	-	-	-	ok
597 MAINTENANCE OF METERS	LB597	P370	-	-	18,306	ok
598 MAINTENANCE OF MISC DISTR PLANT	LB598	PDIST	-	14	547	ok
Total Distribution Maintenance Labor Expense	LBDM		\$ -	\$ 5,617	2,372,262	ok
Total Distribution Operation and Maintenance Labor Expenses			-	24,124	4,660,519	ok
Transmission and Distribution Labor Expenses			-	24,124	4,961,457	ok
Purchased Power, Transmission and Distribution Labor Expenses	LBSUB		\$ -	\$ 24,124	4,961,457	ok
<b>Customer Accounts Expense</b>						
901 SUPERVISION/CUSTOMER ACCTS	LB901	F009	260,146	-	260,146	ok
902 METER READING EXPENSES	LB902	F009	352,821	-	352,821	ok
903 RECORDS AND COLLECTION	LB903	F009	2,232,582	-	2,232,582	ok
904 UNCOLLECTIBLE ACCOUNTS	LB904	F009	-	-	-	ok
905 MISC CUST ACCOUNTS	LB903	F009	-	-	-	ok
Total Customer Accounts Labor Expense	LBCA		\$ 2,845,549	\$ -	2,845,549	ok
<b>Customer Service Expense</b>						
907 SUPERVISION	LB907	F010	140,169	-	140,169	ok
908 CUSTOMER ASSISTANCE EXPENSES	LB908	F010	669,028	-	669,028	ok
908 CUSTOMER ASSISTANCE EXP-LOAD MGMT	LB908x	F012	-	-	-	ok
909 INFORMATIONAL AND INSTRUCTIONA	LB909	F010	115,361	-	115,361	ok
909 INFORM AND INSTRUC -LOAD MGMT	LB909x	F012	-	-	-	ok
910 MISCELLANEOUS CUSTOMER SERVICE	LB910	F010	-	-	-	ok
911 DEMONSTRATION AND SELLING EXP	LB911	F012	-	-	-	ok
912 DEMONSTRATION AND SELLING EXP	LB912	F012	-	-	-	ok
913 WATER HEATER - HEAT PUMP PROGRAM	LB913	F012	-	-	-	ok
915 MDSE-JOBGING-CONTRACT	LB915	F012	-	-	-	ok
916 MISC SALES EXPENSE	LB916	F012	-	-	-	ok
Total Customer Service Labor Expense	LBCS		\$ 924,559	\$ -	924,559	ok
Sub-Total Trans, Distr, Cust Acct and Cust Service Labor Exp	LBSUB2		3,770,108	24,124	8,731,565	ok

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power						
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other	
<b>Labor Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	\$ 2,498,189	-	-	-	-	-	-	-
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	33,174	-	-	-	-	-	-	-
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	168,294	-	-	-	-	-	-	-
926 EMPLOYEE BENEFITS	LB926	LBSUB2	89,760	-	-	-	-	-	-	-
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	368,237	-	-	-	-	-	-	-
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 3,157,654	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operation and Maintenance Expenses	TLB		\$ 11,889,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 11,889,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
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**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Labor Expenses (Continued)</b>										
<b>Administrative and General Expense</b>										
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	117,827	177,518	873,005	151,670	-	17,629	206,018	52,556
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	-	-	-	-	-
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	-	-	-	-	-
924 PROPERTY INSURANCE	LB924	NTPLANT	3,939	4,007	13,304	6,520	-	1,336	2,870	742
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	5,800	18,418	38,877	8,850	-	1,849	20,617	752
926 EMPLOYEE BENEFITS	LB926	LBSUB2	3,094	9,823	20,735	4,720	-	986	10,996	401
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	-	-	-	-	-
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	-	-	-	-	-
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	-	-	-	-	-
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	-	-	-	-	-
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	44,204	40,469	151,562	73,122	-	15,908	26,839	8,111
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	-	-	-	-	-
Total Administrative and General Expense	LBAG		\$ 174,864	\$ 250,235	\$ 1,097,484	\$ 244,883	\$ -	\$ 37,707	\$ 267,340	\$ 62,562
Total Operation and Maintenance Expenses	TLB		\$ 475,802	\$ 1,205,823	\$ 3,114,558	\$ 704,038	\$ -	\$ 133,614	\$ 1,336,993	\$ 101,582
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 475,802	\$ 1,205,823	\$ 3,114,558	\$ 704,038	\$ -	\$ 133,614	\$ 1,336,993	\$ 101,582

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service Customer	Customer		
<b>Labor Expenses (Continued)</b>						
<b>Administrative and General Expense</b>						
920 ADMIN. & GEN. SALARIES-	LB920	OMSUB2	892,480	9,486	2,498,189	ok
921 OFFICE SUPPLIES AND EXPENSES	LB921	LBSUB2	-	-	-	ok
923 OUTSIDE SERVICES EMPLOYED	LB923	OMSUB2	-	-	-	ok
924 PROPERTY INSURANCE	LB924	NTPLANT	-	455	33,174	ok
925 INJURIES AND DAMAGES - INSURAN	LB925	LBSUB2	72,666	465	168,294	ok
926 EMPLOYEE BENEFITS	LB926	LBSUB2	38,757	248	89,760	ok
928 REGULATORY COMMISSION EXPENSES	LB928	OMSUB2	-	-	-	ok
929 DUPLICATE CHARGES-CR	LB929	OMSUB2	-	-	-	ok
930 MISCELLANEOUS GENERAL EXPENSES	LB930	OMSUB2	-	-	-	ok
931 RENTS AND LEASES	LB931	NTPLANT	-	-	-	ok
932 MAINTENANCE OF GENERAL PLANT	LB932	PGP	-	8,021	368,237	ok
950 PAYROLL GENERAL LEDGER DEFAULT	LB950	PGP	-	-	-	ok
Total Administrative and General Expense	LBAG		\$ 1,003,902	\$ 18,675	3,157,654	ok
Total Operation and Maintenance Expenses	TLB		\$ 4,774,011	\$ 42,799	11,889,219	ok
Operation and Maintenance Expenses Less Purchase Power	LBLPP		\$ 4,774,011	\$ 42,799	11,889,219	ok

LEE COUNTY ELECTRIC COOPERATIVE  
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12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power					Energy	Other
				Prod Demand	Demand	Trans Demand	Demand			
<b>Other Expenses</b>										
<b>Depreciation Expenses</b>										
Transmission	DEPRTP	PTRAN	\$ 1,865,100	-	-	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	127,673	-	-	-	-	-	-	-
Dist-Station	DEPRDP2	P362	1,934,634	-	-	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	1,581,984	-	-	-	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	3,061,611	-	-	-	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	283,174	-	-	-	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	959,080	-	-	-	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	4,446,646	-	-	-	-	-	-	-
Dist-Services	DEPRDP8	P369	688,909	-	-	-	-	-	-	-
Dist-Meters	DEPRDP9	P370	1,427,139	-	-	-	-	-	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	604,127	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	764,620	-	-	-	-	-	-	-
Distribution Plant	DEPRDP12	PDIST	\$ 1,756,233	-	-	-	-	-	-	-
General Plant	DEPRGP	PGP	3,453,339	-	-	-	-	-	-	-
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-	-	-	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-	-	-	-
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		\$ 22,954,270	-	-	-	-	-	-	-
Property Taxes	PTAX	NTPLANT	\$ 5,374,647	-	-	-	-	-	-	-
Other Taxes	OT	NTPLANT	\$ 1,585,360	-	-	-	-	-	-	-
Interest -- LTD	INTLTD	NTPLANT	\$ 8,409,284	-	-	-	-	-	-	-
Interest -- Other	INTOTH	NTPLANT	\$ 38	-	-	-	-	-	-	-
Other Deductions	DEDUCT	NTPLANT	\$ (653,791)	-	-	-	-	-	-	-
<b>Total Other Expenses</b>	TOE		\$ 37,669,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ 276,123,950	\$ 44,832,715	\$ -	\$ 8,788,944	\$ -	\$ 150,929,037	\$ -	\$ -
<b>Non-Operating Items</b>										
Non-Operating Margins - Interest			221,641							
AFUDC			-							
Income (Loss) from Equity Investments			-							
Non-Operating Margins - Other			151,810							
Generation and Transmission Capital Credits			524,113							
Other Capital Credits and Patronage Dividends			1,297,919							
Extraordinary Items			-							

LEE COUNTY ELECTRIC COOPERATIVE  
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Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Other Expenses</b>										
<b>Depreciation Expenses</b>										
Transmission	DEPRTP	PTRAN	1,865,100	-	-	-	-	-	-	-
Dist-Structures	DEPRDP1	P361	-	127,673	-	-	-	-	-	-
Dist-Station	DEPRDP2	P362	-	1,934,634	-	-	-	-	-	-
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	1,524,400	57,584	-	-	-	-
Dist-OH Conductor	DEPRDP4	P365	-	-	2,950,168	111,443	-	-	-	-
Dist-UG Conduit	DEPRDP5	P366	-	-	32,848	250,326	-	-	-	-
Dist-UG Conductor	DEPRDP6	P367	-	-	111,253	847,827	-	-	-	-
Dist-Line Transformers	DEPRDP7	P368	-	-	2,573,274	1,873,372	-	-	-	-
Dist-Services	DEPRDP8	P369	-	-	-	-	688,909	-	-	-
Dist-Meters	DEPRDP9	P370	-	-	-	-	-	1,427,139	-	-
Dist-Installations on Customer Premises	DEPRDP10	P371	-	-	-	-	-	-	-	-
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	-	-	-	-	-	764,620
Distribution Plant	DEPRDP12	PDIST	-	219,340	821,455	396,316	-	86,222	145,464	43,962
General Plant	DEPRGP	PGP	414,547	379,523	1,421,355	685,742	-	149,189	251,695	76,067
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-	-	-	-	-	-	-	-
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	-	-	-	-	-
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-	-	-	-	-	-	-	-
Total Depreciation Expense	TDEPR		2,279,647	2,661,170	9,434,754	4,222,611	-	924,320	1,824,298	884,648
Property Taxes	PTAX	NTPLANT	638,142	649,144	2,155,524	1,056,349	-	216,479	465,058	120,221
Other Taxes	OT	NTPLANT	188,233	191,478	635,815	311,591	-	63,855	137,178	35,462
Interest -- LTD	INTLTD	NTPLANT	998,450	1,015,665	3,372,578	1,652,786	-	338,708	727,639	188,101
Interest -- Other	INTOTH	NTPLANT	4	5	15	7	-	2	3	1
Other Deductions	DEDUCT	NTPLANT	(77,626)	(78,964)	(262,205)	(128,498)	-	(26,333)	(56,571)	(14,624)
<b>Total Other Expenses</b>	TOE		\$ 4,026,851	\$ 4,438,498	\$ 15,336,482	\$ 7,114,847	\$ -	\$ 1,517,030	\$ 3,097,605	\$ 1,213,809
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ 5,723,121	\$ 7,163,335	\$ 26,643,339	\$ 9,448,958	\$ -	\$ 1,862,836	\$ 6,106,039	\$ 1,833,859

**Non-Operating Items**

Non-Operating Margins - Interest  
 AFUDC  
 Income (Loss) from Equity Investments  
 Non-Operating Margins - Other  
 Generation and Transmission Capital Credits  
 Other Capital Credits and Patronage Dividends  
 Extraordinary Items

LEE COUNTY ELECTRIC COOPERATIVE  
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12 Months Ended  
August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service Customer	Customer		
<b>Other Expenses</b>						
<b>Depreciation Expenses</b>						
Transmission	DEPRTP	PTRAN	-	-	1,865,100	ok
Dist-Structures	DEPRDP1	P361	-	-	127,673	ok
Dist-Station	DEPRDP2	P362	-	-	1,934,634	ok
Dist-Poles and Fixtures	DEPRDP3	P364	-	-	1,581,984	ok
Dist-OH Conductor	DEPRDP4	P365	-	-	3,061,611	ok
Dist-UG Conduit	DEPRDP5	P366	-	-	283,174	ok
Dist-UG Conductor	DEPRDP6	P367	-	-	959,080	ok
Dist-Line Transformers	DEPRDP7	P368	-	-	4,446,646	ok
Dist-Services	DEPRDP8	P369	-	-	688,909	ok
Dist-Meters	DEPRDP9	P370	-	-	1,427,139	ok
Dist-Installations on Customer Premises	DEPRDP10	P371	-	604,127	604,127	ok
Dist-Lighting & Signal Systems	DEPRDP11	P373	-	-	764,620	ok
Distribution Plant	DEPRDP12	PDIST	-	43,473	1,756,233	ok
General Plant	DEPRGP	PGP	-	75,220	3,453,339	ok
DEPR EXP-GENERAL PLANT	DEPRGP	PGP	-	-	-	ok
AMORT LIMITED-TERM ELECT PLANT	DEPRLTEP	PT&D	-	-	-	ok
AMORT OF OTHER ELECTRIC	DEPRAADJ	PDIST	-	-	-	ok
Total Depreciation Expense	TDEPR		-	722,821	22,954,270	ok
Property Taxes	PTAX	NTPLANT	-	73,729	5,374,647	ok
Other Taxes	OT	NTPLANT	-	21,748	1,585,360	ok
Interest -- LTD	INTLTD	NTPLANT	-	115,357	8,409,284	ok
Interest -- Other	INTOTH	NTPLANT	-	1	38	ok
Other Deductions	DEDUCT	NTPLANT	-	(8,969)	(653,791)	ok
<b>Total Other Expenses</b>	TOE		\$ -	\$ 924,686	37,669,807	ok
<b>Total Cost of Service (O&amp;M + Other Expenses)</b>			\$ 11,704,473	\$ 1,087,294	276,123,950	ok
<b>Non-Operating Items</b>						
Non-Operating Margins - Interest						
AFUDC						
Income (Loss) from Equity Investments						
Non-Operating Margins - Other						
Generation and Transmission Capital Credits						
Other Capital Credits and Patronage Dividends						
Extraordinary Items						



**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Total System	Purchase Power					
				Prod Demand	Demand	Trans Demand	Demand	Energy	Other
<b>Functional Vectors</b>									
Station Equipment	F001		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Services	F006		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meters	F007		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Street Lighting	F008		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Meter Reading	F009		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Purchased Power Expenses</b>	OMPP		204,550,696	44,832,715	-	8,788,944	-	150,929,037	-
Intallations on Customer Premises - Plant in Service	F013		1.00000	-	-	-	-	-	-
Intallations on Customer Premises - Accum Depr	F014		1.00000	-	-	-	-	-	-
Generators -Energy	F015		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Generators - Demand	F016		1.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Functional Assignment and Classification

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Station		Pri & Sec. Distr Plant		Customer Services		Meters	Lighting Systems
			Transmission Demand	Equipment Demand	Demand	Customer	Demand	Customer	Customer	Customer
<b>Functional Vectors</b>										
Station Equipment	F001		0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Poles, Towers and Fixtures	F002		0.000000	0.000000	0.963600	0.036400	0.000000	0.000000	0.000000	0.000000
Overhead Conductors and Devices	F003		0.000000	0.000000	0.963600	0.036400	0.000000	0.000000	0.000000	0.000000
Underground Conductors and Devices	F004		0.000000	0.000000	0.116000	0.884000	0.000000	0.000000	0.000000	0.000000
Line Transformers	F005		0.000000	0.000000	0.578700	0.421300	0.000000	0.000000	0.000000	0.000000
Services	F006		0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000
Meters	F007		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000
Street Lighting	F008		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
Meter Reading	F009		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Billing	F010		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Transmission	F011		1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Load Management	F012		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Purchased Power Expenses</b>	OMPP		-	-	-	-	-	-	-	-
Intallations on Customer Premises - Plant in Service	F013		-	-	-	-	-	-	-	1.00000
Intallations on Customer Premises - Accum Depr	F014		-	-	-	-	-	-	-	1.00000
Generators -Energy	F015		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Generators - Demand	F016		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Functional Assignment and Classification**

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Functional Vector	Mtr Rdg, Blg &	Load Management	Total Check	Status
			Cust Service	Customer		
<b>Functional Vectors</b>						
Station Equipment	F001		0.000000	0.000000	1.000000	ok
Poles, Towers and Fixtures	F002		0.000000	0.000000	1.000000	ok
Overhead Conductors and Devices	F003		0.000000	0.000000	1.000000	ok
Underground Conductors and Devices	F004		0.000000	0.000000	1.000000	ok
Line Transformers	F005		0.000000	0.000000	1.000000	ok
Services	F006		0.000000	0.000000	1.000000	ok
Meters	F007		0.000000	0.000000	1.000000	ok
Street Lighting	F008		0.000000	0.000000	1.000000	ok
Meter Reading	F009		1.000000	0.000000	1.000000	ok
Billing	F010		1.000000	0.000000	1.000000	ok
Transmission	F011		0.000000	0.000000	1.000000	ok
Load Management	F012		0.000000	1.000000	1.000000	ok
<b>Purchased Power Expenses</b>	OMPP		-	-	204,550,696	ok
Intallations on Customer Premises - Plant in Service	F013		-	-	1.000000	ok
Intallations on Customer Premises - Accum Depr	F014		-	-	1.000000	ok
Generators -Energy	F015		0.000000	0.000000	1.000000	ok
Generators - Demand	F016		0.000000	0.000000	1.000000	ok

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Plant in Service</b>							
<b>Purchase Power</b>							
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	PLPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	PLPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	PLSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PLPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	PLPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>							
Demand	PLTRD	T01	\$ 61,672,688	\$ 37,694,342	\$ 7,263,167	\$ 2,886,562	\$ 9,632,197
<b>Station Equipment</b>							
Demand	PLSED	SA1	\$ 56,462,035	\$ 32,441,721	\$ 9,849,546	\$ 2,259,164	\$ 7,409,153
<b>Primary &amp; Secondary Distribution Plant</b>							
Demand	PLDPD	DA1	\$ 211,456,711	\$ 142,464,803	\$ 38,698,108	\$ 7,841,063	\$ 15,299,984
Customer	PLDPC	C01	\$ 102,018,717	\$ 72,247,324	\$ 21,107,489	\$ 6,450,759	\$ 1,514,761
Total Primary Distribution Plant	PLD		\$ 313,475,428	\$ 214,712,127	\$ 59,805,597	\$ 14,291,821	\$ 16,814,745
<b>Customer Services</b>							
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PLCSC	C02	\$ 22,195,023	\$ 11,219,176	\$ 3,277,750	\$ 2,003,457	\$ 3,606,082
Total Customer Services			\$ 22,195,023	\$ 11,219,176	\$ 3,277,750	\$ 2,003,457	\$ 3,606,082
<b>Meters</b>							
Customer	PLMC	C03	\$ 37,444,979	\$ 21,409,661	\$ 9,911,707	\$ 4,558,450	\$ 1,332,834
<b>Lighting Systems</b>							
Customer	PLLSC	C04	\$ 11,316,541	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>							
Customer	PLCSC	C06	\$ 11,190,639	\$ -	\$ 11,190,639	\$ -	\$ -
Total	PLT		\$ 513,757,334	\$ 317,477,027	\$ 101,298,406	\$ 25,999,454	\$ 38,795,010

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street			Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1			
<b>Plant in Service</b>									
<b>Purchase Power</b>									
Demand	PLPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	PLPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	PLPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	PLSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	PLPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	PLPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	PLPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>									
Demand	PLTRD	T01	\$ 3,686,937	\$ 495,796	\$ -	\$ -	\$ 13,688	\$ 61,672,688	
<b>Station Equipment</b>									
Demand	PLSED	SA1	\$ 3,106,168	\$ 881,294	\$ 343,135	\$ 160,095	\$ 11,758	\$ 56,462,035	
<b>Primary &amp; Secondary Distribution Plant</b>									
Demand	PLDPD	DA1	\$ 4,847,553	\$ 1,532,420	\$ 513,339	\$ 239,507	\$ 19,935	\$ 211,456,711	
Customer	PLDPC	C01	\$ 140,942	\$ 34,322	\$ 395,758	\$ 22,914	\$ 104,448	\$ 102,018,717	
Total Primary Distribution Plant	PLD		\$ 4,988,496	\$ 1,566,742	\$ 909,097	\$ 262,421	\$ 124,383	\$ 313,475,428	
<b>Customer Services</b>									
Demand	PLCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer	PLCSC	C02	\$ 335,531	\$ 81,708	\$ 1,654,645	\$ 7,117	\$ 9,558	\$ 22,195,023	
Total Customer Services			\$ 335,531	\$ 81,708	\$ 1,654,645	\$ 7,117	\$ 9,558	\$ 22,195,023	
<b>Meters</b>									
Customer	PLMC	C03	\$ 124,015	\$ 70,571	\$ -	\$ 6,790	\$ 30,952	\$ 37,444,979	
<b>Lighting Systems</b>									
Customer	PLLSC	C04	\$ -	\$ -	\$ 11,316,541	\$ -	\$ -	\$ 11,316,541	
<b>Meter Reading, Billing and Customer Service</b>									
Customer	PLMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Load Management</b>									
Customer	PLCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,190,639	
Total	PLT		\$ 12,241,148	\$ 3,096,111	\$ 14,223,418	\$ 436,424	\$ 190,338	\$ 513,757,334	

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Net Utility Plant</b>							
<b>Purchase Power</b>							
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	NPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	NPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	NPSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	NPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	NPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>							
Demand	NPTRD	T01	\$ 46,303,166	\$ 28,300,491	\$ 5,453,104	\$ 2,167,199	\$ 7,231,746
<b>Station Equipment</b>							
Demand	NPSED	SA1	\$ 47,101,498	\$ 27,063,383	\$ 8,216,643	\$ 1,884,630	\$ 6,180,829
<b>Primary Distribution Plant</b>							
Demand	NPDPD	DA1	\$ 156,403,435	\$ 105,373,740	\$ 28,622,960	\$ 5,799,623	\$ 11,316,595
Customer	NPDPC	C01	\$ 76,648,020	\$ 54,280,376	\$ 15,858,337	\$ 4,846,541	\$ 1,138,060
Total Primary Distribution Plant			\$ 233,051,455	\$ 159,654,117	\$ 44,481,298	\$ 10,646,164	\$ 12,454,655
<b>Customer Services</b>							
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NPCSC	C02	\$ 15,707,574	\$ 7,939,890	\$ 2,319,686	\$ 1,417,861	\$ 2,552,049
Total Customer Services			\$ 15,707,574	\$ 7,939,890	\$ 2,319,686	\$ 1,417,861	\$ 2,552,049
<b>Meters</b>							
Customer	NPMC	C03	\$ 33,744,270	\$ 19,293,731	\$ 8,932,127	\$ 4,107,935	\$ 1,201,109
<b>Lighting Systems</b>							
Customer	NPLSC	C04	\$ 8,723,169	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>							
Customer	NPCSC	C06	\$ 5,349,701	\$ -	\$ 5,349,701	\$ -	\$ -
Total	NPT		\$ 389,980,834	\$ 242,251,612	\$ 74,752,560	\$ 20,223,788	\$ 29,620,389

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Rate IS	Security & Street Lighting Athletic Field Lighting		Rate OS-1	Traffic Lighting Rate OS-2	Total Check
			Optional	Rate GSDO		Rate OL,SL	Rate OS-1			
<b>Net Utility Plant</b>										
<b>Purchase Power</b>										
Demand	NPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	NPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	NPPPS	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	NPSLUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	NPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	NPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	NPPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	NPTRD	T01	\$ 2,768,111	\$ -	\$ 372,238	\$ -	\$ -	\$ -	\$ 10,277	\$ 46,303,166
<b>Station Equipment</b>										
Demand	NPSED	SA1	\$ 2,591,213	\$ -	\$ 735,189	\$ 286,248	\$ 133,554	\$ 9,808	\$ -	\$ 47,101,498
<b>Primary Distribution Plant</b>										
Demand	NPDPD	DA1	\$ 3,585,481	\$ -	\$ 1,133,451	\$ 379,690	\$ 177,151	\$ 14,745	\$ -	\$ 156,403,435
Customer	NPDPC	C01	\$ 105,892	\$ -	\$ 25,787	\$ 297,338	\$ 17,216	\$ 78,473	\$ -	\$ 76,648,020
Total Primary Distribution Plant			\$ 3,691,373	\$ -	\$ 1,159,237	\$ 677,028	\$ 194,367	\$ 93,218	\$ -	\$ 233,051,455
<b>Customer Services</b>										
Demand	NPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	NP CSC	C02	\$ 237,458	\$ -	\$ 57,825	\$ 1,171,004	\$ 5,036	\$ 6,764	\$ -	\$ 15,707,574
Total Customer Services			\$ 237,458	\$ -	\$ 57,825	\$ 1,171,004	\$ 5,036	\$ 6,764	\$ -	\$ 15,707,574
<b>Meters</b>										
Customer	NPMC	C03	\$ 111,758	\$ -	\$ 63,596	\$ -	\$ 6,119	\$ 27,893	\$ -	\$ 33,744,270
<b>Lighting Systems</b>										
Customer	NPLSC	C04	\$ -	\$ -	\$ -	\$ 8,723,169	\$ -	\$ -	\$ -	\$ 8,723,169
<b>Meter Reading, Billing and Customer Service</b>										
Customer	NPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	NP CSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,349,701
Total	NPT		\$ 9,399,914	\$ -	\$ 2,388,086	\$ 10,857,449	\$ 339,076	\$ 147,960	\$ -	\$ 389,980,834

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Net Cost Rate Base</b>							
<b>Purchase Power</b>							
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	RBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	RBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	RBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	RBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>							
Demand	RBTRD	T01	\$ 46,559,397	\$ 28,457,099	\$ 5,483,281	\$ 2,179,191	\$ 7,271,765
<b>Station Equipment</b>							
Demand	RBSED	SA1	\$ 47,482,566	\$ 27,282,335	\$ 8,283,119	\$ 1,899,877	\$ 6,230,834
<b>Primary Distribution Plant</b>							
Demand	RBDPD	DA1	\$ 157,968,332	\$ 106,428,059	\$ 28,909,347	\$ 5,857,651	\$ 11,429,824
Customer	RBDPC	C01	\$ 77,012,895	\$ 54,538,772	\$ 15,933,829	\$ 4,869,612	\$ 1,143,478
Total Primary Distribution Plant			\$ 234,981,227	\$ 160,966,831	\$ 44,843,177	\$ 10,727,263	\$ 12,573,301
<b>Customer Services</b>							
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	C02	\$ 15,766,706	\$ 7,969,780	\$ 2,328,419	\$ 1,423,198	\$ 2,561,657
Total Customer Services			\$ 15,766,706	\$ 7,969,780	\$ 2,328,419	\$ 1,423,198	\$ 2,561,657
<b>Meters</b>							
Customer	RBMC	C03	\$ 34,147,159	\$ 19,524,088	\$ 9,038,772	\$ 4,156,982	\$ 1,215,450
<b>Lighting Systems</b>							
Customer	RBLSC	C04	\$ 8,808,786	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	RBMRBC	C05	\$ 1,463,059	\$ 1,036,105	\$ 302,704	\$ 92,511	\$ 21,723
<b>Load Management</b>							
Customer	RBCSC	C06	\$ 5,378,047	\$ -	\$ 5,378,047	\$ -	\$ -
Total	RBT		\$ 394,586,946	\$ 245,236,239	\$ 75,657,519	\$ 20,479,023	\$ 29,874,730



**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**Attachment D**

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street		Traffic Lighting		Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1	Rate OS-2		
<b>Net Cost Rate Base</b>									
<b>Purchase Power</b>									
Demand	RBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	RBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	RBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	RBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	RBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	RBPPE	PPOFA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	RBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>									
Demand	RBTRD	T01	\$ 2,783,430	\$ 374,298	\$ -	\$ -	\$ 10,333	\$ -	\$ 46,559,397
<b>Station Equipment</b>									
Demand	RBSED	SA1	\$ 2,612,177	\$ 741,137	\$ 288,564	\$ 134,635	\$ 9,888	\$ -	\$ 47,482,566
<b>Primary Distribution Plant</b>									
Demand	RBDPD	DA1	\$ 3,621,356	\$ 1,144,792	\$ 383,489	\$ 178,923	\$ 14,892	\$ -	\$ 157,968,332
Customer	RBDPC	C01	\$ 106,396	\$ 25,909	\$ 298,754	\$ 17,298	\$ 78,846	\$ -	\$ 77,012,895
Total Primary Distribution Plant			\$ 3,727,752	\$ 1,170,701	\$ 682,242	\$ 196,221	\$ 93,739	\$ -	\$ 234,981,227
<b>Customer Services</b>									
Demand	RBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	RBCSC	C02	\$ 238,352	\$ 58,043	\$ 1,175,412	\$ 5,055	\$ 6,790	\$ -	\$ 15,766,706
Total Customer Services			\$ 238,352	\$ 58,043	\$ 1,175,412	\$ 5,055	\$ 6,790	\$ -	\$ 15,766,706
<b>Meters</b>									
Customer	RBMC	C03	\$ 113,093	\$ 64,355	\$ -	\$ 6,192	\$ 28,226	\$ -	\$ 34,147,159
<b>Lighting Systems</b>									
Customer	RBLSC	C04	\$ -	\$ -	\$ 8,808,786	\$ -	\$ -	\$ -	\$ 8,808,786
<b>Meter Reading, Billing and Customer Service</b>									
Customer	RBMRC	C05	\$ 2,021	\$ 492	\$ 5,676	\$ 329	\$ 1,498	\$ -	\$ 1,463,059
<b>Load Management</b>									
Customer	RBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,378,047
Total	RBT		\$ 9,476,824	\$ 2,409,026	\$ 10,960,680	\$ 342,432	\$ 150,473	\$ -	\$ 394,586,946

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**Attachment D**

**12 Months Ended**  
**August 31, 2005**

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Operation and Maintenance Expenses</b>							
<b>Purchase Power</b>							
Demand	OMPPD	PPDA	\$ 44,832,715	\$ 27,168,712	\$ 5,655,050	\$ 2,075,200	\$ 6,932,045
Demand Other	OMPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	OMPPS	PPTDA	\$ 8,788,944	\$ 5,371,802	\$ 1,035,070	\$ 411,363	\$ 1,372,680
Energy	OMSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	OMPPW	PPPEA	\$ 150,929,037	\$ 80,715,312	\$ 22,806,537	\$ 6,697,488	\$ 23,124,390
	OMPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Purchase Power</b>	<b>OMPPT</b>		<b>204,550,696</b>	<b>113,255,826</b>	<b>29,496,657</b>	<b>9,184,050</b>	<b>31,429,116</b>
<b>Transmission Plant</b>							
Demand	OMTRD	T02	\$ 1,696,270	\$ 1,036,760	\$ 199,769	\$ 79,393	\$ 264,928
<b>Station Equipment</b>							
Demand	OMSED	SOMA	\$ 2,724,837	\$ 1,565,626	\$ 475,336	\$ 109,026	\$ 357,563
<b>Primary Distribution Plant</b>							
Demand	OMDPD	DOM	\$ 11,306,857	\$ 7,617,773	\$ 2,069,237	\$ 419,271	\$ 818,109
Customer	OMDPC	C01	\$ 2,334,111	\$ 1,652,964	\$ 482,923	\$ 147,588	\$ 34,657
<b>Total Primary Distribution Plant</b>			<b>\$ 13,640,967</b>	<b>\$ 9,270,736</b>	<b>\$ 2,552,160</b>	<b>\$ 566,860</b>	<b>\$ 852,766</b>
<b>Customer Services</b>							
Demand	OMCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OMCSC	C02	\$ 345,807	\$ 174,799	\$ 51,069	\$ 31,215	\$ 56,184
<b>Total Customer Services</b>			<b>\$ 345,807</b>	<b>\$ 174,799</b>	<b>\$ 51,069</b>	<b>\$ 31,215</b>	<b>\$ 56,184</b>
<b>Meters</b>							
Customer	OMMC	C03	\$ 3,008,434	\$ 1,720,112	\$ 796,334	\$ 366,239	\$ 107,084
<b>Lighting Systems</b>							
Customer	OMLSC	C04	\$ 620,051	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	OMMRBC	C05	\$ 11,704,473	\$ 8,288,840	\$ 2,421,634	\$ 740,087	\$ 173,787
<b>Load Management</b>							
Customer	OMCSC	C06	\$ 162,607	\$ -	\$ 162,607	\$ -	\$ -
<b>Total</b>	<b>OMT</b>		<b>\$ 238,454,143</b>	<b>\$ 135,312,699</b>	<b>\$ 36,155,566</b>	<b>\$ 11,076,870</b>	<b>\$ 33,241,427</b>

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand			Security & Street Lighting		Athletic Field Lighting		Traffic Lighting	Total Check
			Rate GSDO	Optional Interruptible	Gen Service Rate IS	Rate OL,SL	Rate OS-1	Rate OS-2			
<b>Operation and Maintenance Expenses</b>											
<b>Purchase Power</b>											
Demand	OMPPD	PPDA	\$ 2,644,706	\$	347,744	\$	-	\$	-	\$ 9,258	\$ 44,832,715
Demand Other	OMPPB	PPDA	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
Demand Transmission Substation	OMPPS	PPTDA	\$ 525,424	\$	70,656	\$	-	\$	-	\$ 1,951	\$ 8,788,944
Energy	OMSUB	PPSUBA	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
Other	OMPPW	PPPEA	\$ 12,713,833	\$	3,716,839	\$	1,003,183	\$	102,799	\$ 48,655	\$ 150,929,037
	OMPPE	PPOPA	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
Total Purchase Power	OMPPT		\$ 15,883,963		4,135,238		1,003,183		102,799	\$ 59,864	\$ 204,550,696
<b>Transmission Plant</b>											
Demand	OMTRD	T02	\$ 101,407	\$	13,637	\$	-	\$	-	\$ 376	\$ 1,696,270
<b>Station Equipment</b>											
Demand	OMSED	SOMA	\$ 149,903	\$	42,531	\$	16,560	\$	7,726	\$ 567	\$ 2,724,837
<b>Primary Distribution Plant</b>											
Demand	OMDPD	DOM	\$ 259,205	\$	81,940	\$	27,449	\$	12,807	\$ 1,066	\$ 11,306,857
Customer	OMDPC	C01	\$ 3,225	\$	785	\$	9,055	\$	524	\$ 2,390	\$ 2,334,111
Total Primary Distribution Plant			\$ 262,429	\$	82,726	\$	36,504	\$	13,331	\$ 3,456	\$ 13,640,967
<b>Customer Services</b>											
Demand	OMCSD	CSA	\$ -	\$	-	\$	-	\$	-	\$ -	\$ -
Customer	OMCSC	C02	\$ 5,228	\$	1,273	\$	25,780	\$	111	\$ 149	\$ 345,807
Total Customer Services			\$ 5,228	\$	1,273	\$	25,780	\$	111	\$ 149	\$ 345,807
<b>Meters</b>											
Customer	OMMC	C03	\$ 9,964	\$	5,670	\$	-	\$	546	\$ 2,487	\$ 3,008,434
<b>Lighting Systems</b>											
Customer	OMLSC	C04	\$ -	\$	-	\$	620,051	\$	-	\$ -	\$ 620,051
<b>Meter Reading, Billing and Customer Service</b>											
Customer	OMMRBC	C05	\$ 16,170	\$	3,938	\$	45,405	\$	2,629	\$ 11,983	\$ 11,704,473
<b>Load Management</b>											
Customer	OMCSC	C06	\$ -	\$	-	\$	-	\$	-	\$ -	\$ 162,607
Total	OMT		\$ 16,429,063	\$	4,285,012	\$	1,747,482	\$	127,142	\$ 78,882	\$ 238,454,143

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Labor Expenses</b>							
<b>Purchase Power</b>							
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	LBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	LBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	LBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	LBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>							
Demand	OMTRD	T02	\$ 475,802	\$ 290,810	\$ 56,035	\$ 22,270	\$ 74,312
<b>Station Equipment</b>							
Demand	LBSED	SOMA	\$ 1,205,823	\$ 692,837	\$ 210,350	\$ 48,247	\$ 158,232
<b>Primary Distribution Plant</b>							
Demand	LBDPD	DOM	\$ 3,114,558	\$ 2,098,372	\$ 569,987	\$ 115,491	\$ 225,354
Customer	LBDPC	C01	\$ 704,038	\$ 498,584	\$ 145,664	\$ 44,517	\$ 10,453
Total Primary Distribution Plant			\$ 3,818,596	\$ 2,596,956	\$ 715,651	\$ 160,009	\$ 235,808
<b>Customer Services</b>							
Demand	LBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	C02	\$ 133,614	\$ 67,539	\$ 19,732	\$ 12,061	\$ 21,709
Total Customer Services			\$ 133,614	\$ 67,539	\$ 19,732	\$ 12,061	\$ 21,709
<b>Meters</b>							
Customer	LBMC	C03	\$ 1,336,993	\$ 764,443	\$ 353,903	\$ 162,762	\$ 47,590
<b>Lighting Systems</b>							
Customer	LBLSC	C04	\$ 101,582	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	LBMRC	C05	\$ 4,774,011	\$ 3,380,845	\$ 987,734	\$ 301,866	\$ 70,884
<b>Load Management</b>							
Customer	LBCSC	C06	\$ 42,799	\$ -	\$ 42,799	\$ -	\$ -
Total	LBT		\$ 11,889,219	\$ 7,793,430	\$ 2,386,204	\$ 707,214	\$ 608,534

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand			Security & Street		Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Rate IS	Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1		
<b>Labor Expenses</b>									
<b>Purchase Power</b>									
Demand	LBPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	LBPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	LBPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	LBSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	LBPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	LBPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	LBPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>									
Demand	OMTRD	T02	\$ 28,445	\$ 3,825	\$ -	\$ -	\$ 106	\$ 475,802	
<b>Station Equipment</b>									
Demand	LBSER	SOMA	\$ 66,336	\$ 18,821	\$ 7,328	\$ 3,419	\$ 251	\$ 1,205,823	
<b>Primary Distribution Plant</b>									
Demand	LBDPD	DOM	\$ 71,400	\$ 22,571	\$ 7,561	\$ 3,528	\$ 294	\$ 3,114,558	
Customer	LBDPC	C01	\$ 973	\$ 237	\$ 2,731	\$ 158	\$ 721	\$ 704,038	
Total Primary Distribution Plant			\$ 72,373	\$ 22,808	\$ 10,292	\$ 3,686	\$ 1,014	\$ 3,818,596	
<b>Customer Services</b>									
Demand	LBCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	LBCSC	C02	\$ 2,020	\$ 492	\$ 9,961	\$ 43	\$ 58	\$ 133,614	
Total Customer Services			\$ 2,020	\$ 492	\$ 9,961	\$ 43	\$ 58	\$ 133,614	
<b>Meters</b>									
Customer	LBMC	C03	\$ 4,428	\$ 2,520	\$ -	\$ 242	\$ 1,105	\$ 1,336,993	
<b>Lighting Systems</b>									
Customer	LBLSC	C04	\$ -	\$ -	\$ 101,582	\$ -	\$ -	\$ 101,582	
<b>Meter Reading, Billing and Customer Service</b>									
Customer	LBMRBC	C05	\$ 6,595	\$ 1,606	\$ 18,520	\$ 1,072	\$ 4,888	\$ 4,774,011	
<b>Load Management</b>									
Customer	LBCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,799	
Total	LBT		\$ 180,197	\$ 50,072	\$ 147,683	\$ 8,462	\$ 7,421	\$ 11,889,219	

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Depreciation Expenses</b>							
<b>Purchase Power</b>							
Demand	DPPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	DPPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission Substation	DPPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	DPSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	DPPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	DPPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>							
Demand	DPTRD	T01	\$ 2,279,647	\$ 1,393,320	\$ 268,473	\$ 106,698	\$ 356,041
<b>Station Equipment</b>							
Demand	DPSER	SA1	\$ 2,661,170	\$ 1,529,044	\$ 464,229	\$ 106,479	\$ 349,208
<b>Primary Distribution Plant</b>							
Demand	DPDPD	DA1	\$ 9,434,754	\$ 6,356,480	\$ 1,726,628	\$ 349,852	\$ 682,653
Customer	DPDPC	C01	\$ 4,222,611	\$ 2,990,356	\$ 873,651	\$ 267,000	\$ 62,697
Total Primary Distribution Plant			\$ 13,657,365	\$ 9,346,837	\$ 2,600,279	\$ 616,852	\$ 745,350
<b>Customer Services</b>							
Demand	DPCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	DPCSC	C02	\$ 924,320	\$ 467,227	\$ 136,503	\$ 83,435	\$ 150,177
Total Customer Services			\$ 924,320	\$ 467,227	\$ 136,503	\$ 83,435	\$ 150,177
<b>Meters</b>							
Customer	DPMC	C03	\$ 1,824,298	\$ 1,043,067	\$ 482,893	\$ 222,085	\$ 64,935
<b>Lighting Systems</b>							
Customer	DPLSC	C04	\$ 884,648	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	DPMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>							
Customer	DPCSC	C06	\$ 722,821	\$ -	\$ 722,821	\$ -	\$ -
Total	DPT		\$ 22,954,270	\$ 13,779,494	\$ 4,675,197	\$ 1,135,549	\$ 1,665,711

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**Attachment D**

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Gen Service Rate IS	Security & Street Lighting		Athletic Field Lighting Rate OS-1	Traffic Lighting Rate OS-2	Total Check				
			Optional Rate GSDO	Interruptible		Rate OL,SL								
<b>Depreciation Expenses</b>														
<b>Purchase Power</b>														
Demand	DPPPD	PPDA	\$	-	\$	-	\$	-	\$	-	\$			
Demand Other	DPPPB	PPDA	\$	-	\$	-	\$	-	\$	-	\$			
Demand Transmission	DPPPS	PPTDA	\$	-	\$	-	\$	-	\$	-	\$			
Substation	DPSUB	PPSUBA	\$	-	\$	-	\$	-	\$	-	\$			
Energy	DPPPW	PPPEA	\$	-	\$	-	\$	-	\$	-	\$			
Other	DPPPE	PPOPA	\$	-	\$	-	\$	-	\$	-	\$			
Total Purchase Power	DPPPT			-		-		-		-				
<b>Transmission Plant</b>														
Demand	DPTRD	T01	\$	136,283	\$	18,326	\$	-	\$	506	\$	2,279,647		
<b>Station Equipment</b>														
Demand	DPSED	SA1	\$	146,400	\$	41,537	\$	16,173	\$	7,546	\$	554	\$	2,661,170
<b>Primary Distribution Plant</b>														
Demand	DPDPD	DA1	\$	216,288	\$	68,373	\$	22,904	\$	10,686	\$	889	\$	9,434,754
Customer	DPDPC	C01	\$	5,834	\$	1,421	\$	16,381	\$	948	\$	4,323	\$	4,222,611
Total Primary Distribution Plant			\$	222,121	\$	69,794	\$	39,285	\$	11,635	\$	5,213	\$	13,657,365
<b>Customer Services</b>														
Demand	DPCSD	CSA	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Customer	DPCSC	C02	\$	13,973	\$	3,403	\$	68,908	\$	296	\$	398	\$	924,320
Total Customer Services			\$	13,973	\$	3,403	\$	68,908	\$	296	\$	398	\$	924,320
<b>Meters</b>														
Customer	DPMC	C03	\$	6,042	\$	3,438	\$	-	\$	331	\$	1,508	\$	1,824,298
<b>Lighting Systems</b>														
Customer	DPLSC	C04	\$	-	\$	-	\$	884,648	\$	-	\$	-	\$	884,648
<b>Meter Reading, Billing and Customer Service</b>														
Customer	DPMRBC	C05	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
<b>Load Management</b>														
Customer	DPCSC	C06	\$	-	\$	-	\$	-	\$	-	\$	-	\$	722,821
Total	DPT		\$	524,819	\$	136,498	\$	1,009,014	\$	19,808	\$	8,179	\$	22,954,270

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Property Taxes</b>							
<b>Purchase Power</b>							
Demand	TPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	TPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	TPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	TSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	TPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -
Other	TPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	TPPT		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>							
Demand	PTTRD	T02	\$ 638,142	\$ 390,032	\$ 75,154	\$ 29,868	\$ 99,667
<b>Station Equipment</b>							
Demand	PTSED	SOMA	\$ 649,144	\$ 372,983	\$ 113,240	\$ 25,974	\$ 85,183
<b>Primary Distribution Plant</b>							
Demand	PTDPD	DOM	\$ 2,155,524	\$ 1,452,242	\$ 394,477	\$ 79,929	\$ 155,963
Customer	PTDPC	C01	\$ 1,056,349	\$ 748,083	\$ 218,557	\$ 66,794	\$ 15,685
Total Primary Distribution Plant			\$ 3,211,874	\$ 2,200,325	\$ 613,033	\$ 146,724	\$ 171,648
<b>Customer Services</b>							
Demand	PTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	C02	\$ 216,479	\$ 109,426	\$ 31,970	\$ 19,541	\$ 35,172
Total Customer Services			\$ 216,479	\$ 109,426	\$ 31,970	\$ 19,541	\$ 35,172
<b>Meters</b>							
Customer	PTMC	C03	\$ 465,058	\$ 265,903	\$ 123,101	\$ 56,615	\$ 16,553
<b>Lighting Systems</b>							
Customer	PTLSC	C04	\$ 120,221	\$ -	\$ -	\$ -	\$ -
<b>Meter Reading, Billing and Customer Service</b>							
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>							
Customer	PTCSC	C06	\$ 73,729	\$ -	\$ 73,729	\$ -	\$ -
Total	PTT		\$ 5,374,647	\$ 3,338,669	\$ 1,030,227	\$ 278,721	\$ 408,223



LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	General Service Demand			Security & Street Lighting			Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible	Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1			
<b>Property Taxes</b>										
<b>Purchase Power</b>										
Demand	TPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	TPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	TPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	TSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	TPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	TPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	TPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	PTTRD	T02	\$ 38,150	\$ -	\$ 5,130	\$ -	\$ -	\$ -	\$ 142	\$ 638,142
<b>Station Equipment</b>										
Demand	PTSED	SOMA	\$ 35,712	\$ -	\$ 10,132	\$ 3,945	\$ -	\$ 1,841	\$ 135	\$ 649,144
<b>Primary Distribution Plant</b>										
Demand	PTDPD	DOM	\$ 49,414	\$ -	\$ 15,621	\$ 5,233	\$ 2,441	\$ 203	\$ -	\$ 2,155,524
Customer	PTDPC	C01	\$ 1,459	\$ -	\$ 355	\$ 4,098	\$ 237	\$ 1,081	\$ -	\$ 1,056,349
Total Primary Distribution Plant			\$ 50,874	\$ -	\$ 15,976	\$ 9,331	\$ 2,679	\$ 1,285	\$ -	\$ 3,211,874
<b>Customer Services</b>										
Demand	PTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	PTCSC	C02	\$ 3,273	\$ -	\$ 797	\$ 16,139	\$ 69	\$ 93	\$ -	\$ 216,479
Total Customer Services			\$ 3,273	\$ -	\$ 797	\$ 16,139	\$ 69	\$ 93	\$ -	\$ 216,479
<b>Meters</b>										
Customer	PTMC	C03	\$ 1,540	\$ -	\$ 876	\$ -	\$ 84	\$ 384	\$ -	\$ 465,058
<b>Lighting Systems</b>										
Customer	PTLSC	C04	\$ -	\$ -	\$ -	\$ 120,221	\$ -	\$ -	\$ -	\$ 120,221
<b>Meter Reading, Billing and Customer Service</b>										
Customer	PTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	PTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,729
Total	PIT		\$ 129,548	\$ -	\$ 32,912	\$ 149,635	\$ 4,673	\$ 2,039	\$ -	\$ 5,374,647

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Other Taxes</b>							
<b>Purchase Power</b>							
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	-
Demand Other	OTPPB	PPDA	\$ -	\$ -	\$ -	\$ -	-
Demand Transmission	OTPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	-
Substation	OTSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	-
Energy	OTPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	-
Other	OTPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	-
Total Purchase Power	OTPPT		-	-	-	-	-
<b>Transmission Plant</b>							
Demand	OTTRD	T02	\$ 188,233	\$ 115,048	\$ 22,168	\$ 8,810	\$ 29,399
<b>Station Equipment</b>							
Demand	OTSED	SOMA	\$ 191,478	\$ 110,019	\$ 33,403	\$ 7,661	\$ 25,126
<b>Primary Distribution Plant</b>							
Demand	OTDPD	DOM	\$ 635,815	\$ 428,368	\$ 116,359	\$ 23,577	\$ 46,005
Customer	OTDPC	C01	\$ 311,591	\$ 220,662	\$ 64,468	\$ 19,702	\$ 4,626
Total Primary Distribution Plant			\$ 947,407	\$ 649,030	\$ 180,826	\$ 43,279	\$ 50,631
<b>Customer Services</b>							
Demand	OTCSD	CSA	\$ -	\$ -	\$ -	\$ -	-
Customer	OTCSC	C02	\$ 63,855	\$ 32,277	\$ 9,430	\$ 5,764	\$ 10,375
Total Customer Services			\$ 63,855	\$ 32,277	\$ 9,430	\$ 5,764	\$ 10,375
<b>Meters</b>							
Customer	OTMC	C03	\$ 137,178	\$ 78,433	\$ 36,311	\$ 16,700	\$ 4,883
<b>Lighting Systems</b>							
Customer	OTLSC	C04	\$ 35,462	\$ -	\$ -	\$ -	-
<b>Meter Reading, Billing and Customer Service</b>							
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	-
<b>Load Management</b>							
Customer	OTCSC	C06	\$ 21,748	\$ -	\$ 21,748	\$ -	-
Total	OTT		\$ 1,585,360	\$ 984,807	\$ 303,886	\$ 82,214	\$ 120,414

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street		Traffic Lighting		Total Check	
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1	Rate OS-2			
<b>Other Taxes</b>										
<b>Purchase Power</b>										
Demand	OTPPD	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Other	OTPPB	PPDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Demand Transmission	OTPPS	PPTDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Substation	OTSUB	PPSUBA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Energy	OTPPW	PPPEA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	OTPPE	PPOPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Purchase Power	OTPPT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transmission Plant</b>										
Demand	OTTRD	T02	\$ 11,253	\$ -	\$ 1,513	\$ -	\$ -	\$ 42	\$ -	\$ 188,233
<b>Station Equipment</b>										
Demand	OTSED	SOMA	\$ 10,534	\$ -	\$ 2,989	\$ 1,164	\$ 543	\$ 40	\$ -	\$ 191,478
<b>Primary Distribution Plant</b>										
Demand	OTDPD	DOM	\$ 14,576	\$ -	\$ 4,608	\$ 1,544	\$ 720	\$ 60	\$ -	\$ 635,815
Customer	OTDPC	C01	\$ 430	\$ -	\$ 105	\$ 1,209	\$ 70	\$ 319	\$ -	\$ 311,591
Total Primary Distribution Plant			\$ 15,006	\$ -	\$ 4,713	\$ 2,752	\$ 790	\$ 379	\$ -	\$ 947,407
<b>Customer Services</b>										
Demand	OTCSD	CSA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customer	OTCSC	C02	\$ 965	\$ -	\$ 235	\$ 4,760	\$ 20	\$ 27	\$ -	\$ 63,855
Total Customer Services			\$ 965	\$ -	\$ 235	\$ 4,760	\$ 20	\$ 27	\$ -	\$ 63,855
<b>Meters</b>										
Customer	OTMC	C03	\$ 454	\$ -	\$ 259	\$ -	\$ 25	\$ 113	\$ -	\$ 137,178
<b>Lighting Systems</b>										
Customer	OTLSC	C04	\$ -	\$ -	\$ -	\$ 35,462	\$ -	\$ -	\$ -	\$ 35,462
<b>Meter Reading, Billing and Customer Service</b>										
Customer	OTMRBC	C05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Load Management</b>										
Customer	OTCSC	C06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,748
Total	OTT		\$ 38,213	\$ -	\$ 9,708	\$ 44,138	\$ 1,378	\$ 601	\$ -	\$ 1,585,360

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**Attachment D**

**12 Months Ended**  
**August 31, 2005**

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Cost of Service Summary -- Unadjusted Results</b>							
<b>Operating Revenues</b>							
Sales to Members	REVUC	R01	\$ 273,466,474	\$ 152,040,581	\$ 41,425,348	\$ 13,419,967	\$ 39,169,941
Late Payment Fees	LPMTF	LPF	1,827,215	1,352,020	368,375	18,889	55,133
Misc Service Revenues	REVMISC	R01	1,459,574	811,487	221,100	71,626	209,062
Rents	RENT	RBT	1,860,008	1,155,997	356,635	96,534	140,824
<b>Total Operating Revenues</b>	<b>TOR</b>		<b>\$ 278,613,271</b>	<b>\$ 155,360,085</b>	<b>\$ 42,371,457</b>	<b>\$ 13,607,016</b>	<b>\$ 39,574,959</b>
<b>Operating Expenses</b>							
Operation and Maintenance Expenses			\$ 238,454,143	\$ 135,312,699	\$ 36,155,566	\$ 11,076,870	\$ 33,241,427
Depreciation and Amortization Expenses			22,954,270	13,779,494	4,675,197	1,135,549	1,665,711
Property Taxes		NPT	5,374,647	3,338,669	1,030,227	278,721	408,223
Other Taxes			1,585,360	984,807	303,886	82,214	120,414
<b>Total Operating Expenses</b>	<b>TOE</b>		<b>\$ 268,368,419</b>	<b>\$ 153,415,669</b>	<b>\$ 42,164,876</b>	<b>\$ 12,573,354</b>	<b>\$ 35,435,774</b>
Utility Operating Margin	TOM		\$ 10,244,852	\$ 1,944,416	\$ 206,581	\$ 1,033,663	\$ 4,139,186
<b>Net Cost Rate Base</b>			<b>\$ 394,586,946</b>	<b>\$ 245,236,239</b>	<b>\$ 75,657,519</b>	<b>\$ 20,479,023</b>	<b>\$ 29,874,730</b>
<b>Rate of Return</b>			<b>2.60%</b>	<b>0.79%</b>	<b>0.27%</b>	<b>5.05%</b>	<b>13.86%</b>
Average Rate per kWh (Revenue/kWh)			0.0839	0.0872	0.0841	0.0928	0.0784
Average Annual kWh (Annual kWh/Customer)			16,173	14,298	13,828	13,287	195,370
Coincident Load Factor				0.51	0.75	0.55	0.57
Non-Coincident Load Factor				0.40	0.37	0.48	0.50
Avg. Purchased Power Cost			0.0628	0.0650	0.0599	0.0635	0.0629

LEE COUNTY ELECTRIC COOPERATIVE

Cost of Service Study  
Class Allocation

Attachment D

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street		Traffic Lighting		Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1	Rate OS-2		
<b>Cost of Service Summary -- Unadjusted Results</b>									
<b>Operating Revenues</b>									
Sales to Members	REVUC	R01	\$ 18,181,191	\$ 5,121,705	\$ 3,831,770	\$ 189,536	\$ 86,435	\$ 273,466,474	
Late Payment Fees	LPMTF	LPF	\$ 25,590	\$ 7,209	\$ -	\$ -	\$ -	\$ 1,827,215	
Misc Service Revenues	REVMISC	R01	\$ 97,039	\$ 27,336	\$ 20,451	\$ 1,012	\$ 461	\$ 1,459,574	
Rents	RENT	RBT	\$ 44,672	\$ 11,356	\$ 51,667	\$ 1,614	\$ 709	\$ 1,860,008	
Total Operating Revenues	TOR		\$ 18,348,492	\$ 5,167,606	\$ 3,903,888	\$ 192,162	\$ 87,606	\$ 278,613,271	
<b>Operating Expenses</b>									
Operation and Maintenance Expenses			\$ 16,429,063	\$ 4,285,012	\$ 1,747,482	\$ 127,142	\$ 78,882	\$ 238,454,143	
Depreciation and Amortization Expenses			524,819	136,498	1,009,014	19,808	8,179	22,954,270	
Property Taxes		NPT	129,548	32,912	149,635	4,673	2,039	5,374,647	
Other Taxes			38,213	9,708	44,138	1,378	601	1,585,360	
Total Operating Expenses	TOE		\$ 17,121,643	\$ 4,464,131	\$ 2,950,270	\$ 153,001	\$ 89,701	\$ 268,368,419	
Utility Operating Margin	TOM		\$ 1,226,849	\$ 703,475	\$ 953,618	\$ 39,161	\$ (2,096)	\$ 10,244,852	
Net Cost Rate Base			\$ 9,476,824	\$ 2,409,026	\$ 10,960,680	\$ 342,432	\$ 150,473	\$ 394,586,946	
<b>Rate of Return</b>			<b>12.95%</b>	<b>29.20%</b>	<b>8.70%</b>	<b>11.44%</b>	<b>-1.39%</b>	<b>2.60%</b>	
Average Rate per kWh (Revenue/kWh)			0.0662	0.0638	0.1769	0.0854	0.0823	0.0839	
Average Annual kWh (Annual kWh/Customer)			1,154,430	1,385,906	721	57,414	5,962	16,173	
Coincident Load Factor			0.82	1.79	N/A	N/A	0.85	0.59	
Non-Coincident Load Factor			0.66	0.68	0.47	0.10	0.67	0.43	
Avg. Purchased Power Cost			0.0579	0.0515	0.0463	0.0463	0.0570		

LEE COUNTY ELECTRIC COOPERATIVE

Attachment D

Cost of Service Study  
Class Allocation

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Allocation Factors</b>							
<b>Energy Allocation Factors</b>							
Energy Usage by Class	E01	Energy	1.000000	0.534790	0.151108	0.044375	0.153214
<b>Demand Allocation Factors</b>							
Purchase Power -- Average 12 CP	D01	CPDemands	1.000000	0.611200	0.117770	0.046805	0.156183
Station Equipment -- Maximum Class Demand	D02	NCP	1.000000	0.574576	0.174445	0.040012	0.131224
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	1.000000	0.574576	0.174445	0.040012	0.131224
Services -- Maximum Individual Demand	D04	NCP	1.000000	0.574576	0.174445	0.040012	0.131224
<b>Customer Allocation Factors</b>							
Primary Distribution Plant -- Average Number of Customers	C01	Cust05	1.000000	0.70818	0.20690	0.06323	0.01485
Customer Services -- Weighted cost of Services	C02		1.000000	0.50548	0.14768	0.09027	0.16247
Meter Costs -- Weighted Cost of Meters	C03		1.000000	0.57176	0.26470	0.12174	0.03559
Lighting Systems -- Lighting Customers	C04	Cust04	1.000000	-	-	-	-
Meter Reading and Billing -- Weighted Cost	C05	Cust03	1.000000	0.70818	0.20690	0.06323	0.01485
Marketing/Economic Development	C06	Cust06	1.000000	-	1.00000	-	-
Rev	R01		273,466,474	152,040,581	41,425,348	13,419,967	39,169,941
Energy	Energy		3,259,390,942	1,743,089,084	492,519,016	144,635,730	499,383,222
Customers (Monthly Bills)			2,166,530	1,462,965	427,414	130,624	30,673
Average Customers (Bills/12)	Cust01		180,544	121,914	35,618	10,885	2,556
Average Customers (Lighting = Lights)	Cust02		201,536	121,914	35,618	10,885	2,556
Average Customers (Lighting =45 Lights per Cust)	Cust03		172,151	121,914	35,618	10,885	2,556
Street Lighting	Cust04		33,751				
Average Customers	Cust05		172,151	121,914	35,618	10,885	2,556
Load Management	Cust06		35,618		35,618		
12 Month Coincident Peak Demands (Average)	CPDemands		635,834	388,622	74,882	29,760	99,306
Class Non-Coincident Peak Demands	NCP		864,960	496,985	150,888	34,609	113,503
Sum of the Individual Customer Demands	CNCP		2,165,319	1,458,841	396,269	80,293	156,672
Purchase Power Coincident Demand	PPDEM		5,278,372	3,198,703	665,796	244,323	816,143

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector *	General Service Demand			Security & Street		Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1			
<b>Allocation Factors</b>									
<b>Energy Allocation Factors</b>									
Energy Usage by Class	E01	Energy	0.084237	0.024626	0.006647	0.000681	0.000322	1.000000	
<b>Demand Allocation Factors</b>									
Purchase Power -- Average 12 CP	D01	CPDemands	0.059782	0.008039	-	-	0.000222	1.000000	
Station Equipment -- Maximum Class Demand	D02	NCP	0.055013	0.015609	0.006077	0.002835	0.000208	1.000000	
Primary Distribution Plant -- Maximum Class Demand	D03	NCP	0.055013	0.015609	0.006077	0.002835	0.000208	1.000000	
Services -- Maximum Individual Demand	D04	NCP	0.055013	0.015609	0.006077	0.002835	0.000208	1.000000	
<b>Customer Allocation Factors</b>									
Primary Distribution Plant -- Average Number of Customers	C01	Cust05	0.00138	0.00034	0.00388	0.00022	0.00102	1.00000	
Customer Services -- Weighted cost of Services	C02		0.01512	0.00368	0.07455	0.00032	0.00043	1.00000	
Meter Costs -- Weighted Cost of Meters	C03		0.00331	0.00188	-	0.00018	0.00083	1.00000	
Lighting Systems -- Lighting Customers	C04	Cust04	-	-	1.00000	-	-	1.00000	
Meter Reading and Billing -- Weighted Cost	C05	Cust03	0.00138	0.00034	0.00388	0.00022	0.00102	1.00000	
Marketing/Economic Development	C06	Cust06	-	-	-	-	-	1.00000	
Rev	R01		18,181,191	5,121,705	3,831,770	189,536	86,435	273,466,474	
Energy	Energy		274,561,827	80,267,061	21,664,265	2,220,004	1,050,733	3,259,390,942	
Customers (Monthly Bills)			2,854	695	108,726	464	2,115	2,166,530	
Average Customers (Bills/12)	Cust01		238	58	9,061	39	176	180,544	
Average Customers (Lighting = Lights)	Cust02		238	58	30,052	39	176	201,536	
Average Customers (Lighting =45 Lights per Cust)	Cust03		238	58	668	39	176	172,151	
Street Lighting	Cust04				33751	0	-	33,751	
Average Customers	Cust05		238	58	668	39	176	172,151	
Load Management	Cust06		-	-	-	-	-	35,618	
12 Month Coincident Peak Demands (Average)	CPDemands		38,012	5,112	-	-	141	635,834	
Class Non-Coincident Peak Demands	NCP		47,584	13,501	5,257	2,453	180	864,960	
Sum of the Individual Customer Demands	CNCP		49,639	15,692	5,257	2,453	204	2,165,319	
Purchase Power Coincident Demand	PPDEM		311,374	40,942	-	-	1,090	5,278,372	

LEE COUNTY ELECTRIC COOPERATIVE

Attachment D

Cost of Service Study  
Class Allocation

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
Transmission Residual Demand Allocator	TRDA		635,834	388,622	74,882	29,760	99,306
Transmission Plant In Service			\$ 56,430,573				
Customer Specific Assignment			\$ -				
Transmission Residual	TRDA		\$ 56,430,573	\$ 34,490,361	\$ 6,645,805	\$ 2,641,207	\$ 8,813,470
Transmission Total	TA1		\$ 56,430,573	\$ 34,490,361	\$ 6,645,805	\$ 2,641,207	\$ 8,813,470
Transmission Plant Allocator	T01	TA1	1.000000	0.61120	0.11777	0.04680	0.15618
Transmission Residual Demand Allocator	TOMDA		635,834	388,622	74,882	29,760	99,306
Transmission Plant In Service			\$ 56,430,573				
Customer Specific Assignment			\$ -				
Transmission Residual	TOMDA		\$ 56,430,573	\$ 34,490,361	\$ 6,645,805	\$ 2,641,207	\$ 8,813,470
Transmission Total	TOMA		\$ 56,430,573	\$ 34,490,361	\$ 6,645,805	\$ 2,641,207	\$ 8,813,470
Transmission O&M Allocator	T02	TOMA	1.000000	0.61120	0.11777	0.04680	0.15618
Distribution Residual Demand Allocator	DDA		2,165,319	1,458,841	396,269	80,293	156,672
Distribution Plant In Service			\$ 193,483,106				
Customer Specific Assignment			\$ -				
Distribution Residual	DOMDA		\$ 193,483,106	\$ 130,355,440	\$ 35,408,808	\$ 7,174,580	\$ 13,999,501
Distribution Total	DT1		\$ 193,483,106	\$ 130,355,440	\$ 35,408,808	\$ 7,174,580	\$ 13,999,501
Distribution Plant Allocator	DA1	DT1	1.000000	0.67373	0.18301	0.03708	0.07236
Distribution Residual Demand Allocator	DOMDA		2,165,319	1,458,841.14	396,269	80,293	156,672
Distribution Plant In Service			\$ 193,483,106				
Customer Specific Assignment			\$ -				
Distribution Residual	DOMDA		\$ 193,483,106	\$ 130,355,440.1	\$ 35,408,808	\$ 7,174,580	\$ 13,999,501
Distribution Total	DOMA		\$ 193,483,106	\$ 130,355,440.1	\$ 35,408,808	\$ 7,174,580	\$ 13,999,501
Distribution O&M Allocator	DOM	DOMA	1.000000	0.67373	0.18301	0.03708	0.07236
Substation Residual Demand Allocator	SDA		864,960	496,985	150,888	34,609	113,503
Substation Plant In Service			\$ 51,662,819.51				
Customer Specific Assignment			\$ -				
Substation Residual	SDA		\$ 51,662,819.5100	\$ 29,684,208	\$ 9,012,345	\$ 2,067,138	\$ 6,779,382
Substation Total	ST1		\$ 51,662,820	\$ 29,684,208.0	\$ 9,012,345	\$ 2,067,138	\$ 6,779,382
Substation Plant Allocator	SA1	ST1	1.000000	0.57458	0.17445	0.04001	0.13122
Substation Residual Demand Allocator	SOMDA		864,960	496,985	150,888	34,609	113,503
Substation Plant In Service			\$ 51,662,820				
Customer Specific Assignment			\$ -				
Substation Residual	SOMDA		\$ 51,662,820	\$ 29,684,208	\$ 9,012,345	\$ 2,067,138	\$ 6,779,382
Substation Total	STOM		\$ 51,662,820	\$ 29,684,208	\$ 9,012,345	\$ 2,067,138	\$ 6,779,382
Substation O&M Allocator	SOMA	STOM	1.000000	0.57458	0.17445	0.04001	0.13122
Customer Services Demand	CSD		2,165,295	1,458,841	396,269	80,293	156,672
Customer Services Demand Allocator	CSA	CSD	1.000000	0.67374	0.18301	0.03708	0.07236
Customer Services Customer	CSC		171,975	121,914	35,618	10,885	2,556
Customer Services Customer Allocator	CSCA	CSC	1.000000	0.70890	0.20711	0.06330	0.01486



LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
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Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand			Security & Street			Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Rate IS	Gen Service Rate IS	Lighting Rate OL,SL	Athletic Rate OS-1	Field Lighting Rate OS-1		
Transmission Residual Demand Allocator	TRDA		38,012		5,112	-		141	635,834	
Transmission Plant In Service								\$	56,430,573	
Customer Specific Assignment								\$	-	
Transmission Residual		TRDA	\$ 3,373,552	\$ 453,653	\$ -	\$ -	\$ 12,524	\$	56,430,573	
Transmission Total	TA1		\$ 3,373,552	\$ 453,653	\$ -	\$ -	\$ 12,524	\$	56,430,573	
Transmission Plant Allocator	T01	TA1	0.05978	0.00804	-	-	0.00022		1.00000	
Transmission Residual Demand Allocator	TOMDA		38,012		5,112	-		141	635,834	
Transmission Plant In Service								\$	56,430,573	
Customer Specific Assignment								\$	-	
Transmission Residual		TOMDA	\$ 3,373,552	\$ 453,653	\$ -	\$ -	\$ 12,524	\$	56,430,573	
Transmission Total	TOMA		\$ 3,373,552	\$ 453,653	\$ -	\$ -	\$ 12,524	\$	56,430,573	
Transmission O&M Allocator	T02	TOMA	0.05978	0.00804	-	-	0.00022		1.00000	
Distribution Residual Demand Allocator	DDA		49,639		15,692	5,257		2453	2,165,319	
Distribution Plant In Service								\$	193,483,106	
Customer Specific Assignment								\$	-	
Distribution Residual		DOMDA	\$ 4,435,516	\$ 1,402,166	\$ 469,705	\$ 219,149	\$ 18,241	\$	193,483,106	
Distribution Total	DT1		\$ 4,435,516	\$ 1,402,166	\$ 469,705	\$ 219,149	\$ 18,241	\$	193,483,106	
Distribution Plant Allocator	DA1	DT1	0.02292	0.00725	0.00243	0.00113	0.00009		1.00000	
Distribution Residual Demand Allocator	DOMDA		49,639		15,692	5,257		2453	2,165,319	
Distribution Plant In Service								\$	193,483,106	
Customer Specific Assignment								\$	-	
Distribution Residual		DOMDA	\$ 4,435,516	\$ 1,402,166	\$ 469,705	\$ 219,149	\$ 18,241	\$	193,483,106	
Distribution Total	DOMA		\$ 4,435,516	\$ 1,402,166	\$ 469,705	\$ 219,149	\$ 18,241	\$	193,483,106	
Distribution O&M Allocator	DOM	DOMA	0.02292	0.00725	0.00243	0.00113	0.00009		1.00000	
Substation Residual Demand Allocator	SDA		47,584		13,501	5,257		2453	864,960	
Substation Plant In Service								\$	51,662,819.51	
Customer Specific Assignment								\$	-	
Substation Residual		SDA	\$ 2,842,147	\$ 806,385	\$ 313,969	\$ 146,487	\$ 10,758	\$	51,662,819.51	
Substation Total	ST1		\$ 2,842,147	\$ 806,385	\$ 313,969	\$ 146,487	\$ 10,758	\$	51,662,819.51	
Substation Plant Allocator	SA1	ST1	0.05501	0.01561	0.00608	0.00284	0.00021		1.00000	
Substation Residual Demand Allocator	SOMDA		47,584		13,501	5,257		2453	864,960	
Substation Plant In Service								\$	51,662,820	
Customer Specific Assignment								\$	-	
Substation Residual		SOMDA	\$ 2,842,147	\$ 806,385	\$ 313,969	\$ 146,487	\$ 10,758	\$	51,662,820	
Substation Total	STOM		\$ 2,842,147	\$ 806,385	\$ 313,969	\$ 146,487	\$ 10,758	\$	51,662,820	
Substation O&M Allocator	SOMA	STOM	0.05501	0.01561	0.00608	0.00284	0.00021		1.00000	
Customer Services Demand	CSD		49,639		15,692	5,257		2453	2,165,295	
Customer Services Demand Allocator	CSA	CSD	0.02292	0.00725	0.00243	0.00113	0.00008		1.00000	
Customer Services Customer	CSC		238		58	668		39	171,975	
Customer Services Customer Allocator	CSCA	CSC	0.00138	0.00034	0.00388	0.00022	-		1.00000	

LEE COUNTY ELECTRIC COOPERATIVE

Attachment D

Cost of Service Study  
Class Allocation

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Unadjusted Purchase Power Allocation</b>							
Purchased Power Residual Demand Allocator	PPDRA		5,278,372	3,198,703	665,796	244,323	816,143
Purchased Power Demand Costs			\$ 44,832,715				
Customer Specific Assignment			\$ -			\$ -	\$ -
Purchased Power Demand Residual	PPDRA		\$ 44,832,715	\$ 27,168,712	\$ 5,655,050	\$ 2,075,200	\$ 6,932,045
Purchased Power Demand Total	PPDRT		\$ 44,832,715	\$ 27,168,712	\$ 5,655,050	\$ 2,075,200	\$ 6,932,045
Purchased Power Demand Allocator	PPDA	PPDRT	1.000000	0.60600	0.12614	0.04629	0.15462
Purchased Power Residual Trans Demand Allocator	PPTDRA		635,834	388,622	74,882	29,760	99,306
Purchased Power Transmission Demand Costs			\$ 8,788,944				
Customer Specific Assignment			\$ -			\$ -	\$ -
Purchased Power Transmission Demand Residual	PPTDRA		\$ 8,788,944	\$ 5,371,802	\$ 1,035,070	\$ 411,363	\$ 1,372,680
Purchased Power Transmission Demand Total	PPTDRT		\$ 8,788,944	\$ 5,371,802	\$ 1,035,070	\$ 411,363	\$ 1,372,680
Purchased Power Transmission Demand Allocator	PPTDA	PPTDRT	1.000000	0.61120	0.11777	0.04680	0.15618
Purchased Power Residual Sub Demand Allocator	PPSUBRA		864,960	496,985	150,888	34,609	113,503
Purchased Power Substation Demand Costs			\$ -				
Customer Specific Assignment			\$ -			\$ -	\$ -
Purchased Power Substation Demand Residual	PPSUBRA		\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Total	PPSUBRT		\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Substation Demand Allocator	PPSUBA	PPSUBRT	-	-	-	-	-
Purchased Power Residual Energy Allocator	PPPERA		3,259,390,942	1,743,089,084	492,519,016	144,635,730	499,383,222
Purchased Power Energy Costs			\$ 150,929,037				
Customer Specific Assignment			\$ -			\$ -	\$ -
Purchased Power Energy Residual	PPPERA		\$ 150,929,037	\$ 80,715,312	\$ 22,806,537	\$ 6,697,488	\$ 23,124,390
Purchased Power Energy Total	PPPET		\$ 150,929,037	\$ 80,715,312	\$ 22,806,537	\$ 6,697,488	\$ 23,124,390
Purchased Power Energy Allocator	PPPEA	PPPET	1.000000	0.53479	0.15111	0.04438	0.15321
Purchased Power Residual Off-Peak Energy Allocator	PPOBRA		3,259,390,942	1,743,089,084	492,519,016	144,635,730	499,383,222
Purchased Power Off-Peak Energy Costs			\$ -				
Customer Specific Assignment			\$ -			\$ -	\$ -
Purchased Power Off-Peak Energy Residual	PPOBRA		\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Off-Peak Energy Total	PPOBRT		\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power Off-Peak Energy Allocator	PPOBA	PPOBRT	-	-	-	-	-

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand			Security & Street			Traffic Lighting Rate OS-2	Total Check	
			Optional Rate GSDO	Interruptible Rate IS	Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1				
<b>Unadjusted Purchase Power Allocation</b>											
Purchased Power Residual Demand Allocator	PPDRA		311,374		40,942	-		1,090		5,278,372	
Purchased Power Demand Costs									\$	44,832,715	
Customer Specific Assignment			-		-	-		-	\$	-	
Purchased Power Demand Residual	PPDRA	\$	2,644,706	\$	347,744	\$	-	\$	9,258	\$	44,832,715
Purchased Power Demand Total	PPDT	\$	2,644,706	\$	347,744	\$	-	\$	9,258	\$	44,832,715
Purchased Power Demand Allocator	PPDA	PPDT	0.05899		0.00776			0.00021		1.00000	
Purchased Power Residual Trans Demand Allocator	PPTDRA		38,012		5,112	-		141		635,834	
Purchased Power Transmission Demand Costs									\$	8,788,944	
Customer Specific Assignment			-		-	-		-	\$	-	
Purchased Power Transmission Demand Residual	PPTDRA	\$	525,424	\$	70,656	\$	-	\$	1,951	\$	8,788,944
Purchased Power Transmission Demand Total	PPTDT	\$	525,424	\$	70,656	\$	-	\$	1,951	\$	8,788,944
Purchased Power Transmission Demand Allocator	PPTDA	PPTDT	0.05978		0.00804			0.00022		1.00000	
Purchased Power Residual Sub Demand Allocator	PPSUBRA		47,584		13,501	5,257		2,453	180	864,960	
Purchased Power Substation Demand Costs									\$	-	
Customer Specific Assignment			-		-	-		-	\$	-	
Purchased Power Substation Demand Residual	PPSUBRA	\$	-	\$	-	\$	-	\$	-	\$	-
Purchased Power Substation Demand Total	PPSUBDT	\$	-	\$	-	\$	-	\$	-	\$	-
Purchased Power Substation Demand Allocator	PPSUBA	PPSUBDT	-		-			-		-	
Purchased Power Residual Energy Allocator	PPPERA		274,561,827		80,267,061	21,664,265		2,220,004	1,050,733	3,259,390,942	
Purchased Power Energy Costs									\$	150,929,037	
Customer Specific Assignment			-		-	-		-	\$	-	
Purchased Power Energy Residual	PPPERA	\$	12,713,833	\$	3,716,839	\$	1,003,183	\$	102,799	\$	48,655
Purchased Power Energy Total	PPPET	\$	12,713,833	\$	3,716,839	\$	1,003,183	\$	102,799	\$	48,655
Purchased Power Energy Allocator	PPPEA	PPPET	0.08424		0.02463		0.00665	0.00068	0.00032	1.00000	
Purchased Power Residual Off-Peak Energy Allocator	PPOBRA		274,561,827		80,267,061	21,664,265		2,220,004	1,050,733	3,259,390,942	
Purchased Power Off-Peak Energy Costs									\$	-	
Customer Specific Assignment			-		-	-		-	\$	-	
Purchased Power Off-Peak Energy Residual	PPOBRA	\$	-	\$	-	\$	-	\$	-	\$	-
Purchased Power Off-Peak Energy Total	PPOPT	\$	-	\$	-	\$	-	\$	-	\$	-
Purchased Power Off-Peak Energy Allocator	PPOPA	PPOPT	-		-			-		-	

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
Late Payment Fees	LPF		1,827,215	1,352,019.87856	368,374.63486	18,888.90667	55,132.57728
Security Lighting O&M allocator	SLOMA		0				

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment D

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street			Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1			
Late Payment Fees	LPF		25,590.43714	7,208.91549	-		\$	1,827,215	
Security Lighting O&M allocator	SLOMA				0		0	-	

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment E

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Operating Expenses</b>							
Purchased Power Demand			\$ 44,832,715	\$ 27,168,712	\$ 5,655,050	\$ 2,075,200	\$ 6,932,045
Purchased Power Transmission/Substation Demand			\$ 8,640,386	\$ 5,281,003	\$ 1,017,575	\$ 404,409	\$ 1,349,477
Purchased Power Energy			\$ 185,063,459	\$ 98,970,053	\$ 27,964,511	\$ 8,212,206	\$ 28,354,250
Transmission Demand			\$ 4,912,957	\$ 3,002,915	\$ 578,312	\$ 230,030	\$ 767,355
Distribution Demand			\$ 27,102,210	\$ 17,679,084	\$ 4,915,568	\$ 1,055,355	\$ 2,310,280
Distribution Customer			\$ 29,961,665	\$ 18,239,583	\$ 6,869,134	\$ 2,094,400	\$ 755,109
Total			\$ 300,513,390	\$ 170,341,350	\$ 47,000,149	\$ 14,071,600	\$ 40,468,518
<b>Rate Base</b>							
Transmission Demand			\$ 46,559,397	\$ 28,457,099	\$ 5,483,281	\$ 2,179,191	\$ 7,271,765
Distribution Demand			\$ 205,450,898	\$ 133,710,394	\$ 37,192,466	\$ 7,757,528	\$ 17,660,658
Distribution Customer			\$ 142,576,652	\$ 83,068,746	\$ 32,981,772	\$ 10,542,304	\$ 4,942,307
Total			\$ 394,586,946	\$ 245,236,239	\$ 75,657,519	\$ 20,479,023	\$ 29,874,730
<b>Operating Expenses-Unit Costs</b>							
Purchased Power Demand				0.015586531	0.011481891	0.014347767	3.86
Purchased Power Transmission/Substation Demand				0.00302968	0.002066061	0.002796054	0.75
Purchased Power Energy				0.05677854	0.05677854	0.05677854	0.05677854
Transmission Demand				0.001722755	0.001174192	0.001590407	0.43
Distribution Demand				0.010142387	0.009980463	0.007296643	1.29
Distribution Customer			\$	12.47	\$ 16.07	\$ 16.03	\$ 24.62
<b>Rate Base-Unit Costs</b>							
Transmission Demand				0.016325671	0.011133135	0.015066757	4.05
Distribution Demand				0.0767089	0.0755148	0.0536349	9.8429082
Distribution Customer				56.7810889	77.1658673	80.7072479	161.1289236

**LEE COUNTY ELECTRIC COOPERATIVE**  
**Cost of Service Study**  
**Class Allocation**

**Attachment E**

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	General Service Demand			Security & Street			Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS		Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1			
<b>Operating Expenses</b>										
Purchased Power Demand			\$ 2,644,706	\$ 347,744	\$ -	\$ -		\$ 9,258	\$ 44,832,715	
Purchased Power Transmission/Substation Demand			\$ 516,542	\$ 69,461	\$ -	\$ -		\$ 1,918	\$ 8,640,386	
Purchased Power Energy			\$ 15,589,220	\$ 4,557,447	\$ 1,230,065	\$ 126,049	\$ 59,659	\$ 185,063,459		
Transmission Demand			\$ 293,750	\$ 39,504	\$ -	\$ -		\$ 1,091	\$ 4,912,957	
Distribution Demand			\$ 778,831	\$ 239,070	\$ 76,608	\$ 44,282	\$ 3,132	\$ 27,102,210		
Distribution Customer			\$ 70,264	\$ 23,119	\$ 1,878,118	\$ 6,040	\$ 25,896	\$ 29,961,665		
Total			\$ 19,893,313	\$ 5,276,345	\$ 3,184,792	\$ 176,371	\$ 100,953	\$ 300,513,390		
<b>Rate Base</b>										
Transmission Demand			\$ 2,783,430	\$ 374,298	\$ -	\$ -		\$ 10,333	\$ 46,559,397	
Distribution Demand			\$ 6,233,533	\$ 1,885,929	\$ 672,053	\$ 313,558	\$ 24,780	\$ 205,450,898		
Distribution Customer			\$ 459,862	\$ 148,800	\$ 10,288,627	\$ 28,874	\$ 115,360	\$ 142,576,652		
Total			\$ 9,476,824	\$ 2,409,026	\$ 10,960,680	\$ 342,432	\$ 150,473	\$ 394,586,946		
0.0603										
<b>Operating Expenses-Unit Costs</b>										
Purchased Power Demand			4.89	1.95	-	0		0.008810896		
Purchased Power Transmission/Substation Demand			0.95	0.39	-	0		0.001825071		
Purchased Power Energy			0.05677854	0.05677854	3.04	0.05677854		0.05677854		
Transmission Demand			0.54	0.22	-	0		0.001038096		
Distribution Demand			1.44	1.34	0.19	0.019946972		0.002980306		
Distribution Customer			\$ 24.62	\$ 33.27	\$ 4.64	\$ 13.02		\$ 12.2438648		
<b>Rate Base-Unit Costs</b>										
Transmission Demand			5.15	2.10	-	0		0.009834536		
Distribution Demand			11.5223266	10.5808398	1.6593403	0.1412420		0.0235837		
Distribution Customer			161.1289236	214.1005344	25.4032651	62.2287791		54.5436447		

LEE COUNTY ELECTRIC COOPERATIVE  
Cost of Service Study  
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Attachment E

12 Months Ended  
August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non- Demand Rate GS	General Service Demand Rate GSD
<b>Unit Revenue Requirement @ Current Class Revenues</b>							
<b>Purchased Power</b>							
Purchased Power Demand (Per Kwh or Kw)				0.015587	0.011482	0.014348	3.863474
Transmission/Substation Demand				0.003030	0.002066	0.002796	0.752111
Purchased Power Energy (Per Kwh)				0.056779	0.056779	0.056779	0.056779
<b>Transmission Demand</b>							
Transmission Demand (Per Kwh or Kw)				0.001723	0.001174	0.001590	0.427674
Transmission Demand Margin (Per Kwh or Kw)				0.000129	0.000030	0.000760	0.561523
Total Distribution Demand (Per Kwh or Kw)				0.001852	0.001205	0.002351	0.989197
<b>Distribution Demand</b>							
Distribution Demand (Per Kwh or Kw)				0.010142	0.009980	0.007297	1.287601
Distribution Demand Margin (Per Kwh or Kw)				0.000608	0.000206	0.002707	1.363749
Total Distribution Demand (Per Kwh or Kw)				0.010751	0.010187	0.010004	2.651349
<b>Distribution Customer</b>							
Distribution Customer (Per Customer Per Month)				12.47	16.07	16.03	24.62
Distribution Customer Margin (Per Customer Per Month)				0.45	0.21	4.07	22.32
Total Distribution Customer (Per Customer Per Month)				12.92	16.28	20.11	46.94
<b>Unit Revenue Requirement @ Total Unadjusted System Rate of Return</b>							
<b>Purchased Power</b>							
Purchased Power Demand (Per Kwh or Kw)				0.015587	0.011482	0.014348	3.863474
Transmission/Substation Demand				0.003030	0.002066	0.002796	0.752111
Purchased Power Energy (Per Kwh)				0.056779	0.056779	0.056779	0.056779
<b>Transmission Demand</b>							
Transmission Demand (Per Kwh or Kw)				0.001723	0.001174	0.001590	0.427674
Transmission Demand Margin (Per Kwh or Kw)				0.000424	0.000289	0.000391	0.105225
Total Distribution Demand (Per Kwh or Kw)				0.002147	0.001463	0.001982	0.532899
<b>Distribution Demand</b>							
Distribution Demand (Per Kwh or Kw)				0.010142	0.009980	0.007297	1.287601
Distribution Demand Margin (Per Kwh or Kw)				0.001992	0.001961	0.001393	0.255556
Total Distribution Demand (Per Kwh or Kw)				0.012134	0.011941	0.008689	1.543157
<b>Distribution Customer</b>							
Distribution Customer (Per Customer Per Month)				12.47	16.07	16.03	24.62
Distribution Customer Margin (Per Customer Per Month)				1.47	2.00	2.10	4.18
Total Distribution Customer (Per Customer Per Month)				13.94	18.07	18.13	28.80



LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
 Class Allocation

Attachment E

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street		Traffic Lighting Rate OS-2	Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Lighting Rate OL,SL	Athletic Field Lighting Rate OS-1		
<b>Unit Revenue Requirement @ Current Class Revenues</b>								
<b>Purchased Power</b>								
Purchased Power Demand (Per Kwh or Kw)			4.888587	1.950989	-	-	0.008811	
Transmission/Substation Demand			0.954799	0.389707	-	-	0.001825	
Purchased Power Energy (Per Kwh)			0.056779	0.056779	3.037108	0.056779	0.056779	
<b>Transmission Demand</b>								
Transmission Demand (Per Kwh or Kw)			0.542979	0.221636	-	-	0.001038	
Transmission Demand Margin (Per Kwh or Kw)			0.666062	0.613224	-	-	(0.000137)	
Total Distribution Demand (Per Kwh or Kw)			1.209041	0.834860	-	-	0.000901	
<b>Distribution Demand</b>								
Distribution Demand (Per Kwh or Kw)			1.439624	1.341280	0.189151	0.019947	0.002980	
Distribution Demand Margin (Per Kwh or Kw)			1.491655	3.089776	0.144368	0.016153	(0.000328)	
Total Distribution Demand (Per Kwh or Kw)			2.931279	4.431056	0.333519	0.036099	0.002652	
<b>Distribution Customer</b>								
Distribution Customer (Per Customer Per Month)			24.62	33.27	4.64	13.02	12.24	
Distribution Customer Margin (Per Customer Per Month)			20.86	62.52	2.21	7.12	(0.76)	
Total Distribution Customer (Per Customer Per Month)			45.48	95.79	6.85	20.13	11.48	
<b>Unit Revenue Requirement @ Total Unadjusted System Rate of Return</b>								
<b>Purchased Power</b>								
Purchased Power Demand (Per Kwh or Kw)			4.888587	1.950989	-	-	0.008811	
Transmission/Substation Demand			0.954799	0.389707	-	-	0.001825	
Purchased Power Energy (Per Kwh)			0.056779	0.056779	3.037108	0.056779	0.056779	
<b>Transmission Demand</b>								
Transmission Demand (Per Kwh or Kw)			0.542979	0.221636	-	-	0.001038	
Transmission Demand Margin (Per Kwh or Kw)			0.133582	0.054522	-	-	0.000255	
Total Distribution Demand (Per Kwh or Kw)			0.676561	0.276158	-	-	0.001293	
<b>Distribution Demand</b>								
Distribution Demand (Per Kwh or Kw)			1.439624	1.341280	0.189151	0.019947	0.002980	
Distribution Demand Margin (Per Kwh or Kw)			0.299160	0.274715	0.043082	0.003667	0.000612	
Total Distribution Demand (Per Kwh or Kw)			1.738784	1.615995	0.232233	0.023614	0.003593	
<b>Distribution Customer</b>								
Distribution Customer (Per Customer Per Month)			24.62	33.27	4.64	13.02	12.24	
Distribution Customer Margin (Per Customer Per Month)			4.18	5.56	0.66	1.62	1.42	
Total Distribution Customer (Per Customer Per Month)			28.80	38.82	5.30	14.63	13.66	

LEE COUNTY ELECTRIC COOPERATIVE  
 Cost of Service Study  
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Attachment E

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	Total System	Residential Rate RS	Residential Load Management Rate RSL	General Service Non-Demand Rate GS	General Service Demand Rate GSD
<b>Unit Revenue Requirement @ Total System Pro-Forma Rate of Return</b>				5.47%	5.47%	5.47%	5.47%
<b>Purchased Power</b>							
Purchased Power Demand (Per Kwh or Kw)				0.015587	0.011482	0.014348	3.863474
Transmission/Substation Demand				0.003030	0.002066	0.002796	0.752111
Purchased Power Energy (Per Kwh)				0.056779	0.056779	0.056779	0.056779
				0.075395	0.070326	0.073922	
<b>Transmission Demand</b>							
Transmission Demand (Per Kwh or Kw)				0.001723	0.001174	0.001590	0.427674
Transmission Demand Margin (Per Kwh or Kw)				0.000894	0.000609	0.000825	0.221843
Total Distribution Demand (Per Kwh or Kw)				0.002616	0.001784	0.002415	0.649517
<b>Distribution Demand</b>							
Distribution Demand (Per Kwh or Kw)				0.010142	0.009980	0.007297	1.287601
Distribution Demand Margin (Per Kwh or Kw)				0.004199	0.004134	0.002936	0.538782
Total Distribution Demand (Per Kwh or Kw)				0.014341	0.014114	0.010233	1.826382
<b>Distribution Customer</b>							
Distribution Customer (Per Customer Per Month)				12.47	16.07	16.03	24.62
Distribution Customer Margin (Per Customer Per Month)				3.11	4.22	4.42	8.82
Total Distribution Customer (Per Customer Per Month)				15.58	20.30	20.45	33.44

LEE COUNTY ELECTRIC COOPERATIVE  
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Attachment E

12 Months Ended  
 August 31, 2005

Description	Name	Allocation Vector	General Service Demand		Security & Street Lighting		Athletic Field Lighting		Traffic Lighting		Total Check
			Optional Rate GSDO	Interruptible Gen Service Rate IS	Rate OL,SL		Rate OS-1	Rate OS-2			
<b>Unit Revenue Requirement @ Total System Pro-Forma Rate of Return</b>			5.47%	5.47%	5.47%		5.47%		5.47%		
<b>Purchased Power</b>											
Purchased Power Demand (Per Kwh or Kw)			4.888587	1.950989	-		-		0.008811		
Transmission/Substation Demand			0.954799	0.389707	-		-		0.001825		
Purchased Power Energy (Per Kwh)			0.056779	0.056779	3.037108		0.056779		0.056779		
<b>Transmission Demand</b>											
Transmission Demand (Per Kwh or Kw)			0.542979	0.221636	-		-		0.001038		
Transmission Demand Margin (Per Kwh or Kw)			0.281628	0.114948	-		-		0.000538		
Total Distribution Demand (Per Kwh or Kw)			0.824607	0.336584	-		-		0.001576		
<b>Distribution Demand</b>											
Distribution Demand (Per Kwh or Kw)			1.439624	1.341280	0.189151		0.019947		0.002980		
Distribution Demand Margin (Per Kwh or Kw)			0.630710	0.579175	0.090829		0.007731		0.001291		
Total Distribution Demand (Per Kwh or Kw)			2.070334	1.920454	0.279980		0.027678		0.004271		
<b>Distribution Customer</b>											
Distribution Customer (Per Customer Per Month)			24.62	33.27	4.64		13.02		12.24		
Distribution Customer Margin (Per Customer Per Month)			8.82	11.72	1.39		3.41		2.99		
Total Distribution Customer (Per Customer Per Month)			33.44	44.98	6.03		16.42		15.23		