



Energy Economics Consulting Corporation

November 29, 2019

Mr. Adam Teitzman
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

Dear Mr. Teitzman:

On November 26, 2019, Gene Kanikovsky of Sumter Electric Cooperative sent rate sheet changes and an executive report of the 2019 Cost of Service Study. As an addendum to his filing, I'm enclosing the final report with supporting documentation of the 2019 Cost of Service Study

Should you have any questions or need further assistance, please do not hesitate to call me at 404-386-8704. You may also email any requests or questions to mikeleverett@bellsouth.net.

Sincerely,

A handwritten signature in blue ink, appearing to read 'G. Michael Leverett, Jr.', is written over a faint, larger version of the same signature.

G. Michael Leverett, Jr., President

cc: Gene Kanikovsky

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COMMISSION

Sumter Electric Cooperative
Sumterville Florida

Cost of Service

And

Retail Rate Study

Final Report

Prepared by:



Energy Economics Consulting Corporation

PO Box 600

Forsyth, GA 31029

November 27, 2019

Financial Analysis

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

As shown on the Adjusted Income Statement, column (d), SECO is projected to have a total TIER of 1.58, which is above the Cooperative's RUS loan covenant requirements. Operating TIER is projected to be 1.10.

Second, sufficient margins should be generated which will maintain member's equity at a reasonable level. The Cooperative goal is to maintain equity above 30% and preferably grow it into the high 30s over time. SECO's equity level as a percent of assets as of December 31, 2017 was 31.4%. As shown graphically on page 10, the Cooperative's equity level is projected to hold steady at 31.4% through 2022.

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

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

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

Page 6 is an analysis of SECO's cash revenue requirements based on the adjusted test year. As shown, SECO will be able to use internally generated funds to finance 39.4% of its scheduled additions to plant. The remaining 60.6% will be financed with long term debt. This should result in SECO increasing its current equity level.

Unbundled Allocated Cost-of-Service Study

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

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

The results of the cost of service study under present rates is shown on page 83. The results under the proposed rates is shown page 85. The proposed rate changes are designed to reduce the subsidies that presently exist between the various rates.

Rate Design Recommendations

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

- Generate a total system revenue increase of approximately \$14.5 million
- Reduce subsidies and excesses between rate classes
- Generate more revenue recovery from fixed charge components
- Utilize present WPCA overcollection to reduce the impact of the rate increase

A summary of proposed rate changes is shown on pages 102-108.

Financial

Analysis

SUMTER ELECTRIC COOPERATIVE
ADJUSTED INCOME STATEMENT
TEST YEAR ENDING DECEMBER 31, 2018

Line No.	Item (a)	2018 Test Year (b)	Adjustments (c)	2020 Forecast (d)	Proposed Increase (e)	2020 Pro Forma (f)
Operating Revenue						
1	Base Rate	\$436,584,943	\$19,081,521	\$455,666,464	\$14,490,566	\$470,157,030
2	WPCA Revenue	(\$55,039,230)	(\$8,474,825)	(\$63,514,055)	\$0	(\$63,514,055)
3	LM Incentive	\$0	\$0	\$0	\$0	\$0
4	Adjustments	<u>\$2,121,593</u>	<u>\$40,490</u>	<u>\$2,162,082</u>	<u>\$0</u>	<u>\$2,162,082</u>
5	Subtotal	\$383,667,305	\$10,647,185	\$394,314,491	\$14,490,566	\$408,805,056
6	Other Revenue	\$9,032,627	\$0	\$9,032,627	\$0	\$9,032,627
7	Adjustments	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
8	TOTAL REVENUE	\$392,699,933	\$10,647,185	\$403,347,118	\$14,490,566	\$417,837,684
Operating Expenses						
Purchased Power Expense:						
Seminole ECI						
9	Production Demand	\$47,105,360	(\$592,292)	\$46,513,068	\$0	\$46,513,068
10	Production Fixed Energy	\$38,835,192	\$5,369,153	\$44,204,345	\$0	\$44,204,345
11	Interim Rate Adjustment	\$0	\$0	\$0	\$0	\$0
12	Transmission Demand	\$30,523,891	\$1,211,040	\$31,734,930	\$0	\$31,734,930
13	Non-Fuel Energy	\$21,012,102	(\$2,909,305)	\$18,102,797	\$0	\$18,102,797
14	On-Peak Energy	\$45,751,261	(\$2,752,671)	\$42,998,590	\$0	\$42,998,590
15	Off-Peak Energy	\$84,661,389	(\$12,921,692)	\$71,739,697	\$0	\$71,739,697
16	Levelized Fuel Energy	\$0	\$0	\$0	\$0	\$0
17	Excess Member Dist. Generation	(\$50,402)	\$0	(\$50,402)	\$0	(\$50,402)
18	Solar	\$39,250	(\$39,250)	\$0	\$0	\$0
19	Fuel & Purch. Power True-up	(\$2,969,178)	\$2,969,178	\$0	\$0	\$0
20	FMPA/PEF Settlement Charges	\$347,004	\$0	\$347,004	\$0	\$347,004
21	Seminole Transmission Lease	\$987,490	\$0	\$987,490	\$0	\$987,490
22	Distributed Generation	\$0	\$0	\$0	\$0	\$0
SEPA						
23	Demand	\$0	\$0	\$0	\$0	\$0
24	Energy	\$0	\$0	\$0	\$0	\$0
25	Adjustment (Actual vs Estimate)	<u>(\$655,370)</u>	<u>\$655,370</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
26	Subtotal	\$265,587,987	(\$9,010,469)	\$256,577,518	\$0	\$256,577,518
27	SECI INT-2	\$0	\$6,516,379	\$6,516,379	\$0	\$6,516,379
28	Generator	\$0	\$0	\$0	\$0	\$0
29	Nout Used	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
30	Total Purchased Power Expense	\$265,587,987	(\$2,494,090)	\$263,093,897	\$0	\$263,093,897
31	Transmission	\$228,289	\$28,217	\$256,506	\$0	\$256,506
32	Distribution - Operations	\$18,352,708	\$2,288,395	\$20,621,103	\$0	\$20,621,103
33	Distribution - Maintenance	\$29,836,108	\$6,987,743	\$36,823,851	\$0	\$36,823,851
34	Customer Accounts	\$12,274,677	\$1,517,150	\$13,791,827	\$0	\$13,791,827
35	Customer Service & Info.	\$2,165,419	\$270,118	\$2,455,537	\$0	\$2,455,537
36	Sales	\$708,571	\$87,579	\$796,150	\$0	\$796,150
37	Administrative & General	<u>\$15,813,935</u>	<u>\$1,954,602</u>	<u>\$17,768,537</u>	<u>\$0</u>	<u>\$17,768,537</u>
38	Subtotal	\$79,399,707	\$13,113,804	\$92,513,511	\$0	\$92,513,511
39	Depreciation	\$25,487,271	\$2,612,445	\$28,099,716	\$0	\$28,099,716
40	Property Tax	\$63,175	\$1,589	\$64,764	\$0	\$64,764
41	Other Tax	\$8,659	\$0	\$8,659	\$0	\$8,659
42	Interest - Long Term Debt	\$14,547,736	\$2,420,743	\$16,968,479	\$0	\$16,968,479
43	Interest - Charged to Constr.	\$0	\$0	\$0	\$0	\$0
44	Interest - Other	\$609,308	\$0	\$609,308	\$0	\$609,308
45	Other Deductions	<u>\$307,823</u>	<u>\$0</u>	<u>\$307,823</u>	<u>\$0</u>	<u>\$307,823</u>
46	Subtotal	\$41,023,972	\$5,034,778	\$46,058,750	\$0	\$46,058,750
47	TOTAL EXPENSES	\$388,011,666	\$15,654,491	\$401,666,157	\$0	\$401,666,157
48	Operating Margins	\$6,688,267	(\$5,007,306)	\$1,680,961	\$14,490,566	\$16,171,526
49	Non-Operating Margins	\$1,029,251	\$0	\$1,029,251	\$0	\$1,029,251
50	Capital Credits & Other	<u>\$7,120,584</u>	<u>\$0</u>	<u>\$7,120,584</u>	<u>\$0</u>	<u>\$7,120,584</u>
51	TOTAL MARGINS	\$14,838,102	(\$5,007,306)	\$9,830,796	\$14,490,566	\$24,321,361
52	TIER (Operating Margins)	1.46		1.10		1.95
53	TIER (Modified Margins)	1.53		1.16		2.01
54	TIER (Total Margins)	2.02		1.58		2.43
55	Rate Base	\$701,315,943	\$1,514,273	\$702,830,216	\$0	\$702,830,216
56	Rate of Return	3.03%		2.65%		4.72%

SUMNER ELECTRIC COOPERATIVE
SUMMARY OF REVENUE
PAST YEAR ENDING DECEMBER 31, 2018

Line No.	Consumer Classification (a)	Per Books Number of Consumers (b)	Adjusted Number of Consumers (c)	Per Books Annual kWh (d)	Adjusted Annual kWh (e)	Per Books Revenue (f)	Adjusted Revenue (g)	Adjusted for Rate Change Revenue (h)	Revenue Change (i)	Percent Change (j)
23	User Defined					\$0	\$0	\$0	\$0	0.00%
24	User Defined					\$0	\$0	\$0	\$0	0.00%
25	Subtotal					\$0	\$0	\$0	\$0	0.00%
<u>General Service Demand Time-of-Day (GSTD)</u>										
26	Base Rate	0	0	0	0	\$0	\$0	\$0	\$0	0.00%
27	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%
28	User Defined					\$0	\$0	\$0	\$0	0.00%
29	User Defined					\$0	\$0	\$0	\$0	0.00%
30	Subtotal					\$0	\$0	\$0	\$0	0.00%
<u>General Service Demand-Interruptible (GSDI)</u>										
31	Base Rate	17	17	46,161,797	46,161,797	\$4,412,097	\$4,462,566	\$4,462,566	\$0	0.00%
32	WPCA Revenue					(\$770,483)	(\$870,166)	(\$870,166)	\$0	0.00%
33	Facilities Charge					\$0	\$0	\$0	\$0	0.00%
34	User Defined					\$0	\$0	\$0	\$0	0.00%
35	Subtotal					\$3,641,614	\$3,592,400	\$3,592,400	\$0	0.00%
<u>Lights</u>										
36	Base Rate	20	20	34,381,168	34,783,056	\$6,089,252	\$6,243,000	\$6,243,000	\$0	0.00%
37	WPCA Revenue					(\$597,944)	(\$655,672)	(\$655,672)	\$0	0.00%
38	User Defined					\$0	\$0	\$0	\$0	0.00%
39	Pole Rental Charge					\$2,121,593	\$2,162,082	\$2,162,082	\$0	0.00%
40	Subtotal					\$7,612,900	\$7,749,409	\$7,749,409	\$0	0.00%
<u>TOTAL BASE RATES</u>										
41	Base Rate	203,352	211,566	3,415,866,579	3,494,909,785	\$436,584,943	\$455,666,464	\$470,157,030	\$14,490,566	3.18%
42	WPCA Revenue				3,369,384,985	(\$55,039,230)	(\$63,514,055)	(\$63,514,055)	\$0	0.00%
43	LM Incentive					\$0	\$0	\$0	\$0	0.00%
44	Pole Rental Charge					\$2,121,593	\$2,162,082	\$2,162,082	\$0	0.00%
45	Subtotal					\$383,667,305	\$394,314,491	\$408,805,056	\$14,490,566	3.67%
46	OTHER REVENUE					\$9,032,627	\$9,032,627	\$9,032,627	\$0	0.00%
47	USER DEFINED					\$0	\$0	\$0	\$0	0.00%
48	GRAND TOTAL					\$392,699,933	\$403,347,118	\$417,837,684	\$14,490,566	3.59%

SUMNER ELECTRIC COOPERATIVE
SUMMARY OF REVENUE
FISCAL YEAR ENDING DECEMBER 31, 2018

Line No.	Consumer Classification (a)	Per Books Number of Consumers (b)	Adjusted Number of Consumers (c)	Per Books Annual kWh (d)	Adjusted Annual kWh (e)	Per Books Revenue (f)	Adjusted Revenue (g)	Adjusted for Rate Change Revenue (h)	Revenue Change (i)	Percent Change (j)
<u>Residential Service (RS)</u>										
1	Base Rate	184,752	192,216	2,336,392,276	2,379,747,969	\$318,107,440	\$332,791,462	\$344,459,989	\$11,668,527	3.51%
2	WPCA Revenue			12,646	12,381	(\$38,801,406)	(\$44,859,060)	(\$44,859,060)	\$0	0.00%
3	LM Incentive			1,054	1,032	\$0	\$0	\$0	\$0	0.00%
4	User Defined					\$0	\$0	\$0	\$0	0.00%
5	Subtotal					\$279,306,034	\$287,932,402	\$299,600,928	\$11,668,527	4.05%
<u>General Service Non-Demand (GS)</u>										
6	Base Rate	17,253	17,950	205,772,366	214,085,570	\$28,831,319	\$30,717,060	\$31,793,113	\$1,076,053	3.50%
7	WPCA Revenue				11,927	(\$3,464,943)	(\$4,035,586)	(\$4,035,586)	\$0	0.00%
8	User Defined					\$0	\$0	\$0	\$0	0.00%
9	User Defined					\$0	\$0	\$0	\$0	0.00%
10	Subtotal					\$25,366,376	\$26,681,474	\$27,757,527	\$1,076,053	4.03%
<u>General Service Demand (GSD)</u>										
11	Base Rate	1,309	1,362	667,634,172	694,606,593	\$70,666,278	\$73,911,575	\$75,657,561	\$1,745,986	2.36%
12	WPCA Revenue				509,936	(\$11,404,454)	(\$13,093,571)	(\$13,093,571)	\$0	0.00%
13	User Defined					\$0	\$0	\$0	\$0	0.00%
14	User Defined					\$0	\$0	\$0	\$0	0.00%
15	Subtotal					\$59,261,824	\$60,818,004	\$62,563,990	\$1,745,986	2.87%
<u>Large General Service Demand (LGSD)</u>										
16	Base Rate	0	0	0	0	\$0	\$0	\$0	\$0	0.00%
17	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%
18	User Defined					\$0	\$0	\$0	\$0	0.00%
19	User Defined					\$0	\$0	\$0	\$0	0.00%
20	Subtotal					\$0	\$0	\$0	\$0	0.00%
<u>Cement Plant</u>										
21	Base Rate	1	1	125,524,800	125,524,800	\$8,478,557	\$7,540,801	\$7,540,801	\$0	0.00%
22	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%
23	User Defined					\$0	\$0	\$0	\$0	0.00%
24	User Defined					\$0	\$0	\$0	\$0	0.00%
25	Subtotal					\$8,478,557	\$7,540,801	\$7,540,801	\$0	0.00%
<u>General Service-Time of Use (GST)</u>										
21	Base Rate	0	0	0	0	\$0	\$0	\$0	\$0	0.00%
22	WPCA Revenue					\$0	\$0	\$0	\$0	0.00%

SUMTER ELECTRIC COOPERATIVE
SUMMARY OF MONTHLY OF POWER BILLS
TEST YEAR ENDING DECEMBER 31, 2018

Line No.	Item	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
Energy														
1	On-Peak Energy	85,375,802	58,411,058	65,660,692	79,767,438	100,004,776	114,278,430	108,796,133	132,031,111	113,208,348	113,154,258	64,204,221	64,105,109	1,098,997,386
2	Off-Peak Energy	230,729,130	168,642,075	179,451,599	165,559,986	183,370,868	218,260,994	228,564,201	233,084,886	241,472,923	196,618,015	185,023,606	195,744,762	2,426,523,045
3	Non-Time of Use													0
4	Excess Member Dist Generation Usage (kWh)	316,104,932	227,053,143	245,112,291	245,327,424	283,375,644	332,539,424	337,360,334	365,115,997	354,681,271	309,772,273	249,227,827	259,849,871	3,525,520,431
Demand (kW)														
8	Production Demand	883,369	494,162	545,982	0	0	765,446	704,222	756,514	746,537	0	0	645,575	5,541,807
9	Transmission Demand	885,542	497,918	550,753	557,801	680,167	770,488	711,052	763,401	753,413	733,586	558,412	652,520	8,115,053
Charges (\$)														
Demand Charges:														
14	Production Demand	\$7,508,637	\$4,200,377	\$4,640,847	\$0	\$0	\$6,506,291	\$5,985,887	\$6,430,369	\$6,345,565	\$0	\$0	\$5,487,388	\$47,105,360
15	Production Fixed Energy	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$3,236,266	\$38,835,192
16	Interim Rate Adjustment													\$0
17	Transmission Demand	\$3,340,918	\$1,872,172	\$2,070,831	\$2,097,332	\$2,557,428	\$2,897,035	\$2,673,556	\$2,870,388	\$2,832,833	\$2,758,295	\$2,099,629	\$2,453,475	\$30,523,891
18	Distribution Demand													\$0
19	Subtotal	\$14,085,820	\$9,308,815	\$9,947,944	\$5,333,598	\$5,793,694	\$12,639,592	\$11,895,709	\$12,537,023	\$12,414,663	\$5,994,561	\$5,335,895	\$11,177,129	\$116,464,442
Energy Charges:														
22	Non-Fuel Energy	\$1,883,985	\$1,353,237	\$1,460,869	\$1,462,151	\$1,688,919	\$1,981,935	\$2,010,668	\$2,176,091	\$2,113,900	\$1,846,243	\$1,485,398	\$1,548,705	\$21,012,102
23	On-Peak Energy	\$3,554,195	\$2,431,653	\$2,733,455	\$3,320,718	\$4,163,199	\$4,757,411	\$4,529,183	\$5,496,455	\$4,712,864	\$4,710,612	\$2,672,822	\$2,668,696	\$45,751,261
24	Off-Peak Energy	\$8,050,139	\$5,893,922	\$6,261,066	\$5,776,388	\$6,397,810	\$7,615,126	\$7,974,605	\$8,132,332	\$8,424,990	\$6,860,003	\$6,455,474	\$6,829,535	\$84,661,389
25	Levelized Fuel Energy													\$0
26	Excess Member Dist. Generation													\$0
27	Subtotal	\$13,488,319	\$9,668,811	\$10,455,390	\$10,559,258	\$12,249,927	\$14,354,472	\$14,514,456	\$15,804,878	\$15,251,754	\$13,416,857	\$10,613,693	\$11,046,936	\$151,424,752
29	Total Base Charges	\$27,574,140	\$18,977,626	\$20,403,334	\$15,892,856	\$18,043,621	\$26,994,064	\$26,410,164	\$28,341,901	\$27,666,418	\$19,411,418	\$15,949,588	\$22,224,064	\$267,889,194
Wholesale Rate Adjustments:														
32	Interim Billing Adj.													\$0
33	Fuel & Purch. Power True-up			(\$239,566)										\$0
34	FMPA/PEF Settlement Charges	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$28,917	\$347,004
35	Solar	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$3,271	\$39,250
36	Seminole Facility Use													\$0
37	Subtotal	\$32,188	\$32,188	(\$207,378)	\$32,188	\$32,188	\$32,188	\$32,188	\$32,188	\$32,188	(\$1,604,876)	\$32,188	\$32,188	(\$1,060,360)
Distributed Generation:														
Excess Capacity Agreement														
41	Tier 1 Excess Capacity			(\$2,720)	(\$542)	(\$44)								
42	Tier 2 Excess Capacity													(\$3,306)
43	Tier 1 Non Fuel			(\$0)										\$0
44	Tier 2 Non Fuel													(\$0)
45	Tier 1 Fuel			(\$0)										\$0
46	Tier 2 Fuel													(\$0)
47	Load Agreement													\$0
48	Off Peak Capacity				(\$9,464)	(\$10,038)								
49	Excess Use Credit										(\$13,722)	(\$13,872)		(\$47,096)
50	Subtotal	\$0	\$0	(\$2,720)	(\$10,006)	(\$10,082)	\$0	\$0	\$0	\$0	(\$13,722)	(\$13,872)	\$0	\$0
51	Total Seminole Charges	\$27,606,328	\$19,009,814	\$20,193,236	\$15,915,037	\$18,065,727	\$27,026,252	\$26,442,352	\$28,374,089	\$26,061,541	\$19,429,883	\$15,967,904	\$21,163,704	\$265,255,867
52	Seminole Transmission Lease	\$30,910	\$83,901	\$83,819	\$86,103	\$86,018	\$85,933	\$88,192	\$88,102	\$88,011	\$90,253	\$90,158	\$86,090	\$987,490
Form 7 Data														
56	Power Cost	\$27,724,082	\$19,158,292	\$20,206,875	\$15,810,918	\$18,120,755	\$27,267,637	\$26,641,082	\$28,496,314	\$25,977,388	\$19,528,443	\$16,163,336	\$20,492,865	\$265,587,967
57	kWh Purchased	317,133,300	228,165,827	244,260,049	241,241,303	282,938,898	336,666,629	339,920,796	365,068,167	353,025,997	310,414,603	249,532,127	261,262,144	3,529,629,840
58	Coincident Demand													0
Difference														
62	Power Cost	\$86,844	\$64,577	(\$70,180)	(\$190,222)	(\$30,990)	\$155,452	\$110,538	\$34,123	(\$172,164)	\$8,307	\$105,274	(\$756,929)	(\$655,370)
63	kWh Purchased	1,028,388	1,112,684	(852,242)	(4,086,121)	(436,746)	4,127,205	2,560,462	(47,830)	(1,655,274)	642,330	304,300	1,412,273	4,109,409
64	Coincident Demand													0

**SUMTER ELECTRIC COOPERATIVE
NORMALIZED POWER COST
TEST YEAR ENDING DECEMBER 31, 2018**

<u>Line No.</u>	<u>Item</u>	<u>2020 Adjusted Total System</u>	<u>American Cement</u>	<u>2020 Adjusted Net System</u>
<u>Energy</u>				
1	On-Peak Energy	1,106,493,634	30,722,052	1,075,771,582
2	Off-Peak Energy	2,443,074,329	94,802,748	2,348,271,581
3	Non-Time of Use	0		0
4	Excess Member Dist Generation	0		0
5	Usage (kWh)	3,675,092,763	125,524,800	3,549,567,963
6				
7	Demand (kW)			
8	8-Month CP:			
9	Below 69 kV			
10	69 kV & Above	<u>5,579,608</u>	107,482	<u>5,472,126</u>
11	Subtotal	5,579,608	107,482	5,472,126
12	12-Month CP:			
13	Below 69 kV			
14	69 kV & Above	<u>8,170,406</u>	164,621	<u>8,005,785</u>
15	Subtotal	8,170,406	164,621	8,005,785
16				
17	<u>Charges (\$)</u>			
18	<u>Demand Charges:</u>			
19	Production Demand	\$47,426,665	\$913,597	\$46,513,068
20	Production Fixed Energy	\$45,824,868	\$1,620,523	\$44,204,345
21	Interim Rate Adjustment	\$0	\$0	\$0
22	Transmission Demand	\$32,387,488	\$652,558	\$31,734,930
23	Distribution Demand	\$0	\$0	\$0
24	Subtotal	\$125,639,021	\$3,186,678	\$122,452,343
25				
26	<u>Energy Charges:</u>			
27	Non-Fuel Energy	\$18,742,973	\$640,176	\$18,102,797
28	On-Peak Energy	\$44,226,551	\$1,227,960	\$42,998,590
29	Off-Peak Energy	\$74,635,921	\$2,896,224	\$71,739,697
30	Levelized Fuel Energy	\$0	\$0	\$0
31	Excess Member Dist Generation	<u>(\$50,402)</u>	\$0	<u>(\$50,402)</u>
32	Subtotal	\$137,555,042	\$4,764,361	\$132,790,681
33				
34	<u>Total Charges</u>	\$263,194,063	\$7,951,039	\$255,243,024
		\$0.071616	\$0.063342	\$0.071908

American Cement (SECI INT)

	<u>Units</u>	<u>Rate</u>	<u>Amount</u>
Base Demand Charge	223,334	\$1.30	\$290,334
On Peak Demand Charge	218,805	\$7.18	\$1,569,584
Delivery Voltage Credit	223,334	(\$5.95)	(\$1,328,837)
Interruptible Demand Credit	171,952	(\$11.70)	(\$2,011,838)
Non-Fuel On-Peak Energy Charge	30,722,052	\$0.01662	\$510,600
Non-Fuel Off Peak Energy Charge	94,802,748	\$0.00970	\$919,587
Metering Voltage Adjustment	(\$50,570)	-2%	\$1,011
Capacity Cost Recovery Factor	223,334	2.94	\$656,802
Environmental Cost Recovery Factor	125,524,800	\$0.00072	\$90,378
Asset Securitization Charge	125,524,800	\$0.00159	\$199,584
Fuel On-Peak Charge Estimate	30,722,052	\$0.03860	\$1,185,871
Fuel Off-Peak Charge Estimate	94,802,748	\$0.02950	\$2,796,681
Customer Charge	12	\$427.61	\$5,131
Seminole Adder Charge	223,334	\$0.05	\$11,167
Production Fixed Energy Allocation			\$1,620,523
			\$6,516,379

**SUMTER ELECTRIC COOPERATIVE
DETERMINATION OF ANNUAL REVENUE REQUIREMENTS
TEST YEAR ENDING DECEMBER 31, 2018**

<u>Line</u> <u>No.</u>	<u>Item</u>	<u>2020</u>
<u>Sources</u>		
1	Adjusted Present Revenue	\$403,347,118
2	Interest Income	\$1,029,251
3	Capital Credit Receipts	<u>\$434,000</u>
4	Subtotal - Cash Sources	\$404,810,369
<u>Uses</u>		
5	Operations & Maintenance Requirement	\$355,915,231
6	Tax Requirement	\$71,834
7	Working Capital Requirement	\$0
8	Debt Service Requirement	\$30,577,787
9	Capital Credit Retirement	<u>\$5,300,000</u>
10	Subtotal - Cash Requirements	\$391,864,852
11	Internally Generated Funds	\$12,945,517
12	Revenue Change	<u>\$14,490,586</u>
13	Adjusted Internally Generated Funds	\$27,436,083
14	GRT Requirement on Revenue Change (Line 13)	\$0
15	Cash Available for Construction	\$27,436,083
Extension & Replacements Requirement		
16	Distribution	\$59,700,000
17	General	<u>\$10,000,000</u>
18	Subtotal - Extensions & Replacements	\$69,700,000
19	Loan Funds Required	\$42,263,917
20	Equity Funds (% of Plant Investment)	39.4%
21	Loan Funds (% of Plant Investment)	60.6%
22	Percent Revenue Increase	3.59%
23	Total TIER	2.43
24	Total DSC	2.32

**SUMTER ELECTRIC COOPERATIVE
DETERMINATION OF ANNUAL REVENUE REQUIREMENTS
TEST YEAR ENDING DECEMBER 31, 2018**

<u>A. Operations & Maintenance Requirement</u>		
1	Purchased Power	\$263,093,897
2	Transmission	\$256,506
3	Distribution - Operations	\$20,621,103
4	Distribution - Maintenance	\$36,823,851
5	Customer Accounts	\$13,791,827
6	Customer Service & Info.	\$2,455,537
7	Sales	\$796,150
8	Administrative & General	\$17,768,537
9	Other	<u>\$307,823</u>
10	Total Adjusted O&M Expense	\$355,915,231
<u>B. Tax Requirement</u>		
11	Property Tax	\$63,175
12	Other Tax	<u>\$8,659</u>
13	Total Tax Expense	\$71,834
<u>C. Working Capital Requirement</u>		
14	15/365 Days of Purchased Power	\$10,812,078
15	45/365 Days of Adjusted O&M Expense	<u>\$11,405,775</u>
16	Total Static Working Capital Needed	\$22,217,853
17	Less: Average Cash on Hand	<u>\$0</u>
18	Working Capital Recovery Amount	\$0
<u>D. Debt Service Requirement</u>		
19	Pro Forma Interest Expense	\$16,968,479
20	Principal Payments	\$13,000,000
21	Plus: Other Interest	<u>\$609,308</u>
22	Total Debt Service Requirement	\$30,577,787
<u>E. Extensions & Replacements Requirement</u>		
23	Distribution Plant Expenditures	\$59,700,000
24	General Plant Additions	<u>\$10,000,000</u>
25	Extensions & Replacements Requirement	\$69,700,000
26	<u>F. Capital Credit Retirement</u>	\$5,300,000
27	<u>G. Capital Credit Received</u>	\$434,000

**SUMTER ELECTRIC COOPERATIVE
CAPITAL STRUCTURE ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2018**

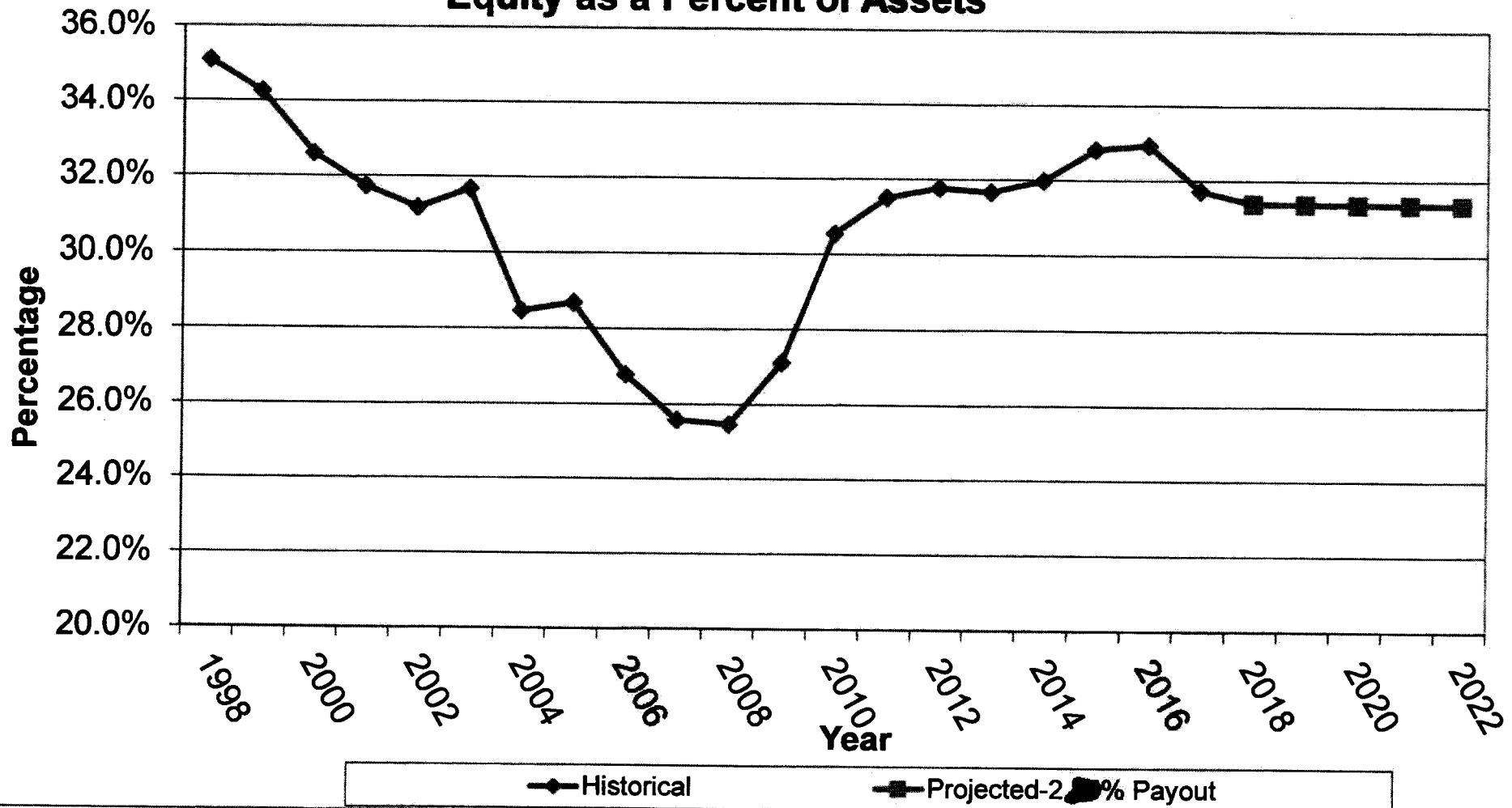
<u>Line No.</u>	<u>Year</u>	<u>Long Term Debt</u>	<u>Total Margins & Equity</u>	<u>Total Capital</u>	<u>Debt / Capital</u>	<u>Equity / Capital</u>
1	1998	\$129,376,653	\$76,177,238	\$205,553,891	62.9%	37.1%
2	1999	\$143,275,271	\$81,586,354	\$224,861,625	63.7%	36.3%
3	2000	\$149,385,472	\$85,874,470	\$235,259,942	63.5%	36.5%
4	2001	\$163,537,223	\$86,313,607	\$249,850,830	65.5%	34.5%
5	2002	\$162,780,542	\$90,097,259	\$252,877,801	64.4%	35.6%
6	2003	\$181,839,270	\$100,550,217	\$282,389,487	64.4%	35.6%
7	2004	\$215,944,642	\$104,823,889	\$320,768,531	67.3%	32.7%
8	2005	\$236,320,824	\$111,149,512	\$347,470,336	68.0%	32.0%
9	2006	\$273,129,885	\$116,740,334	\$389,870,219	70.1%	29.9%
10	2007	\$316,974,404	\$123,490,629	\$440,465,033	72.0%	28.0%
11	2008	\$327,664,837	\$131,953,538	\$459,618,375	71.3%	28.7%
12	2009	\$337,709,433	\$145,768,718	\$483,478,151	69.8%	30.2%
13	2010	\$328,139,389	\$171,689,570	\$499,828,959	65.7%	34.3%
14	2011	\$339,299,798	\$184,137,783	\$523,437,581	64.8%	35.2%
15	2012	\$353,221,567	\$195,084,977	\$548,306,544	64.4%	35.6%
16	2013	\$371,036,133	\$206,989,982	\$578,026,115	64.2%	35.8%
17	2014	\$384,880,929	\$221,716,417	\$606,597,346	63.4%	36.6%
18	2015	\$404,581,881	\$237,766,242	\$642,348,123	63.0%	37.0%
19	2016	\$412,687,235	\$244,680,445	\$657,367,680	62.8%	37.2%
20	2017	\$419,171,264	\$252,927,118	\$672,098,382	62.4%	37.6%
21	2018	\$475,610,909	\$263,113,825	\$738,724,734	64.4%	35.6%

**SUMTER ELECTRIC COOPERATIVE
DEBT-TO-ASSET RATIO ANALYSIS
TEST YEAR ENDING DECEMBER 31, 2018**

<u>Line No.</u>	<u>Year</u>	<u>Total Assets</u>	<u>Total Margins & Equity</u>	<u>Equity / Asset</u>	<u>Projected 2.00% Capital Credit Retirement</u>
1	1998	\$217,094,230	\$76,177,238	35.1%	
2	1999	\$238,166,860	\$81,586,354	34.3%	
3	2000	\$263,502,871	\$85,874,470	32.6%	
4	2001	\$271,972,718	\$86,313,607	31.7%	
5	2002	\$289,006,892	\$90,097,259	31.2%	
6	2003	\$317,416,621	\$100,550,217	31.7%	
7	2004	\$368,138,886	\$104,823,889	28.5%	
8	2005	\$387,420,074	\$111,149,512	28.7%	
9	2006	\$435,743,736	\$116,740,334	26.8%	
10	2007	\$482,772,029	\$123,490,629	25.6%	
11	2008	\$518,196,773	\$131,953,538	25.5%	
12	2009	\$537,377,673	\$145,768,718	27.1%	
13	2010	\$561,838,629	\$171,689,570	30.6%	
14	2011	\$584,378,175	\$184,137,783	31.5%	
15	2012	\$614,109,991	\$195,084,977	31.8%	
16	2013	\$653,670,990	\$206,989,982	31.7%	
17	2014	\$693,332,820	\$221,716,417	32.0%	
18	2015	\$724,709,744	\$237,766,242	32.8%	
19	2016	\$743,096,562	\$244,680,445	32.9%	
20	2017	\$797,423,756	\$252,927,118	31.7%	
21	2018	\$838,159,410	\$263,113,825	31.4%	31.4%
22	2019				31.4%
23	2020				31.4%
24	2021				31.4%
25	2022				31.4%

SUMTER EC

Equity as a Percent of Assets



**SUMTER ELECTRIC COOPERATIVE
NET UTILITY RATE BASE
TEST YEAR ENDING DECEMBER 31, 2018**

<u>Line No.</u>	<u>Item</u>	<u>Per Books</u>	<u>Adjustments</u>	<u>Adjusted *</u>
<u>Utility Plant Investment</u>				
1	Utility Plant in Service	\$828,151,643	\$0	\$828,151,643
2	Construction Work in Progress	<u>\$50,519,318</u>	<u>\$0</u>	<u>\$50,519,318</u>
3	Total Utility Plant	<u>\$878,670,961</u>	<u>\$0</u>	<u>\$878,670,961</u>
<u>Working Capital Allowance</u>				
4	Purchased Power	\$10,914,575	(\$102,497)	\$10,812,078
5	Operations & Maintenance	\$9,789,005	\$1,616,770	\$11,405,775
6	Materials & Supplies	\$17,194,257	\$0	\$17,194,257
7	Prepayments	<u>\$270,652</u>	<u>\$0</u>	<u>\$270,652</u>
8	Total Allowances	\$38,168,489	\$1,514,273	\$39,682,762
<u>Deductions</u>				
9	Accumulated Depreciation	\$198,127,664	\$0	\$198,127,664
10	Customer Deposits	<u>\$17,395,843</u>	<u>\$0</u>	<u>\$17,395,843</u>
11	Total Deductions	<u>\$215,523,507</u>	<u>\$0</u>	<u>\$215,523,507</u>
12	NET RATE BASE	\$701,315,943	\$1,514,273	\$702,830,216

**SUMTER ELECTRIC COOPERATIVE
MATERIALS & SUPPLIES and PREPAYMENTS
TEST YEAR ENDING DECEMBER 31, 2018**

<u>Line No.</u>	<u>Month</u>	<u>Materials & Supplies</u>	<u>Prepayments</u>
1	Dec-17	\$15,753,466	\$110,406
2	Jan-18	\$16,045,844	\$208,363
3	Feb-18	\$16,880,899	\$143,949
4	Mar-18	\$16,773,407	\$119,457
5	Apr-18	\$17,489,945	\$169,569
6	May-18	\$17,932,353	\$334,852
7	Jun-18	\$17,828,913	\$436,262
8	Jul-18	\$16,991,723	\$429,720
9	Aug-18	\$18,276,284	\$517,829
10	Sep-18	\$17,476,836	\$397,142
11	Oct-18	\$17,276,738	\$309,179
12	Nov-18	\$17,691,206	\$204,620
13	Dec-18	<u>\$17,107,723</u>	<u>\$137,132</u>
14	Subtotal	\$223,525,337	\$3,518,480
15	13-Month Average	\$17,194,257	\$270,652

**SUMTER ELECTRIC COOPERATIVE
SUMMARY OF ANNUAL INCOME STATEMENTS
TEST YEAR ENDING DECEMBER 31, 2018**

Line No.	Item	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
1	Operating Revenue	\$313,900,724	\$325,848,329	\$364,290,234	\$329,999,283	\$330,987,476	\$340,468,612	\$363,727,345	\$374,436,200	\$362,719,481	\$369,375,353	\$392,699,932
	Operating Expenses	\$55,731,905	\$54,187,984	\$56,500,455	\$60,010,363	\$58,483,002	\$60,147,865	\$63,719,606	\$65,311,696	\$73,383,707	\$73,584,432	\$79,399,707
2	Purchased Power Expense	\$219,840,120	\$228,817,265	\$257,435,019	\$228,015,257	\$228,823,441	\$232,724,103	\$254,026,879	\$261,329,112	\$246,703,836	\$251,742,596	\$265,587,987
3	Transmission	\$118,049	\$169,954	\$192,017	\$188,284	\$206,204	\$209,511	\$344,558	\$364,064	\$396,369	\$220,320	\$228,289
4	Distribution - Operations	\$12,215,156	\$12,859,824	\$13,551,716	\$14,387,277	\$15,082,074	\$15,370,820	\$15,237,772	\$15,118,744	\$16,237,784	\$16,648,210	\$18,352,708
5	Distribution - Maintenance	\$22,047,623	\$18,536,778	\$19,657,710	\$21,428,766	\$20,377,766	\$21,215,453	\$22,375,004	\$22,287,657	\$28,029,177	\$28,441,431	\$29,836,108
6	Customer Accounts	\$9,373,666	\$9,456,685	\$10,183,160	\$10,512,173	\$9,429,595	\$9,760,178	\$10,879,822	\$11,704,114	\$11,164,827	\$11,287,112	\$12,274,677
7	Customer Service & Info.	\$1,242,396	\$1,430,390	\$1,504,558	\$1,612,793	\$1,525,739	\$1,390,721	\$1,396,091	\$1,493,881	\$1,876,032	\$2,075,846	\$2,185,419
8	Sales	\$386,030	\$436,534	\$387,179	\$359,879	\$369,376	\$367,802	\$388,268	\$405,064	\$503,466	\$556,553	\$708,571
9	Administrative & General	\$10,348,985	\$11,297,819	\$11,024,115	\$11,521,191	\$11,492,248	\$11,833,380	\$13,098,091	\$13,938,172	\$15,176,052	\$14,354,960	\$15,813,935
10	Subtotal	\$275,572,025	\$283,005,249	\$313,935,474	\$288,025,620	\$287,306,443	\$292,871,968	\$317,746,485	\$326,640,608	\$320,087,543	\$325,327,026	\$344,987,894
11	Depreciation	\$16,943,081	\$17,878,696	\$19,152,611	\$19,042,403	\$20,317,197	\$21,884,622	\$22,491,045	\$22,674,846	\$23,845,708	\$24,668,433	\$25,487,271
12	Property Tax	\$50,724	\$52,714	\$57,270	\$52,314	\$53,356	\$59,508	\$59,940	\$61,131	\$58,939	\$59,568	\$63,175
13	Other Tax	\$1,030	\$1,036	\$11,474	\$3,890	\$4,746	\$4,697	\$7,253	\$7,264	\$8,026	\$8,496	\$8,659
14	Interest - Long Term Debt	\$14,236,043	\$14,430,228	\$13,030,180	\$13,699,873	\$13,144,281	\$12,617,772	\$12,746,442	\$13,057,403	\$13,753,205	\$13,347,049	\$14,547,736
15	Interest - Charged to Constr.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Interest - Other	\$423,194	\$786,889	\$776,761	\$113,956	\$248,504	\$553,226	\$225,313	\$197,463	\$99,166	\$366,062	\$609,308
17	Other Deductions	\$595,459	\$543,809	\$757,839	\$266,978	\$352,156	\$2,604,775	\$242,794	\$619,528	\$458,527	\$364,507	\$307,823
18	Subtotal	\$32,249,531	\$33,693,372	\$33,786,135	\$33,179,414	\$34,120,240	\$37,724,600	\$35,772,787	\$36,617,635	\$38,223,571	\$38,814,115	\$41,023,972
		\$87,981,436	\$87,881,356	\$90,286,590	\$93,189,777	\$92,603,242	\$97,872,465	\$99,492,393	\$101,929,331	\$111,607,278	\$112,398,547	\$120,423,679
19	TOTAL EXPENSES	\$307,821,556	\$316,698,621	\$347,721,609	\$321,205,034	\$321,426,683	\$330,596,568	\$353,519,272	\$363,258,443	\$358,311,114	\$364,141,143	\$388,011,666
20	Operating Margins	\$6,079,168	\$9,149,708	\$16,568,625	\$8,794,249	\$9,560,793	\$9,872,044	\$10,208,073	\$11,177,757	\$4,408,367	\$5,234,210	\$6,688,266
21	Non-Operating Margins			\$190,978	\$424,714	\$258,067	\$238,580	\$680,464	\$842,337	\$787,235	\$674,448	\$1,029,251
22	Capital Credits & Other			\$12,520,840	\$6,220,565	\$3,283,006	\$4,650,236	\$8,010,138	\$8,220,108	\$6,120,964	\$7,514,238	\$7,120,584
23	TOTAL MARGINS	\$6,079,168	\$9,149,708	\$29,280,443	\$15,439,528	\$13,101,866	\$14,760,860	\$18,898,675	\$20,240,202	\$11,316,566	\$13,422,896	\$14,838,101
	Distribution Expenses	\$87,981,436	\$87,881,356	\$90,286,590	\$93,189,777	\$92,603,242	\$97,872,465	\$99,492,393	\$101,929,331	\$111,607,278	\$112,398,547	\$120,423,679

**SUMMARY OF MONTHLY INCOME STATEMENTS
TEST YEAR ENDING DECEMBER 31, 2018**

Line No.	Item	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Total
Operation Expenses														
	Revenue from Rates	\$38,028,903	\$26,684,816	\$28,477,569	\$23,905,311	\$27,760,591	\$37,685,161	\$37,137,908	\$39,130,101	\$38,371,398	\$29,907,017	\$25,655,794	\$30,922,736	\$383,867,305
	Other Revenue	\$702,333	\$752,629	\$743,230	\$729,963	\$734,733	\$752,624	\$787,191	\$812,101	\$766,282	\$790,787	\$751,039	\$709,715	\$9,032,827
1	Total Revenue	\$38,731,236	\$27,437,445	\$29,220,799	\$24,635,274	\$28,495,324	\$38,437,785	\$37,925,099	\$39,942,202	\$39,137,680	\$30,697,804	\$26,406,833	\$31,632,451	\$392,699,932
Operating Expenses														
2	Purchased Power Expense	\$27,724,082	\$19,158,292	\$20,206,875	\$15,810,918	\$18,120,755	\$27,267,637	\$26,641,082	\$28,496,314	\$25,977,388	\$19,528,443	\$16,163,336	\$20,492,865	\$265,587,987
3	Transmision	\$17,890	\$18,132	\$17,775	\$26,295	\$22,721	\$18,528	\$20,379	\$19,805	\$17,538	\$19,218	\$12,934	\$17,074	\$228,289
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Distribution - Operations	\$1,239,062	\$1,444,392	\$1,673,842	\$1,477,380	\$1,475,753	\$1,396,379	\$1,493,614	\$1,757,071	\$1,546,969	\$1,544,354	\$1,511,484	\$1,792,408	\$18,352,708
5	Distribution - Maintenance	\$2,033,405	\$2,260,175	\$2,299,757	\$2,487,012	\$2,379,981	\$2,261,671	\$2,448,057	\$2,636,479	\$2,165,314	\$2,329,212	\$2,312,745	\$4,222,300	\$29,836,108
6	Customer Accounts	\$838,189	\$947,824	\$1,175,163	\$995,497	\$905,066	\$1,008,296	\$1,039,214	\$1,085,339	\$1,195,926	\$975,974	\$1,016,673	\$1,091,516	\$12,274,677
7	Customer Service & Info.	\$151,391	\$192,363	\$213,282	\$185,531	\$184,360	\$162,193	\$160,797	\$208,324	\$161,886	\$163,483	\$173,517	\$228,292	\$2,185,419
8	Sales	\$43,878	\$50,318	\$66,914	\$56,845	\$58,125	\$57,190	\$71,951	\$74,091	\$58,854	\$53,938	\$55,641	\$60,826	\$708,571
9	Administrative & General	\$1,102,536	\$1,171,938	\$1,330,961	\$1,387,525	\$1,135,166	\$1,112,538	\$1,327,708	\$1,555,169	\$1,133,869	\$1,596,736	\$1,165,994	\$1,793,795	\$15,813,935
10	Subtotal	\$33,150,433	\$25,243,434	\$26,984,569	\$22,427,003	\$24,281,927	\$33,284,432	\$33,202,802	\$35,832,592	\$32,257,744	\$26,211,358	\$22,412,324	\$29,699,078	\$344,987,694
11	Depreciation	\$2,086,809	\$2,089,062	\$2,097,490	\$2,112,384	\$2,116,304	\$2,124,186	\$2,125,098	\$2,132,988	\$2,134,391	\$2,139,040	\$2,139,202	\$2,190,317	\$25,487,271
12	Property Tax	\$6,260	\$4,445	\$4,776	\$4,042	\$1,794	\$6,224	\$6,130	\$6,427	\$6,209	\$4,977	\$4,298	\$7,593	\$63,175
13	Other Tax	\$0	\$0	\$0	\$1,200	\$0	\$0	\$3,731	\$1,418	\$1,200	\$0	\$0	\$1,110	\$8,659
14	Interest - Long Term Debt	\$1,125,170	\$1,039,968	\$1,111,216	\$1,200,963	\$1,199,439	\$1,240,700	\$1,293,921	\$1,292,782	\$1,226,735	\$1,293,916	\$1,260,705	\$1,262,221	\$14,547,736
15	Interest - Charged to Constr.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Interest - Other	\$94,200	\$76,743	\$95,107	\$53,768	\$54,146	\$33,462	\$24,295	\$13,204	\$15,757	\$31,849	\$20,921	\$95,856	\$609,308
17	Other Deductions	\$15,979	\$16,232	\$22,843	\$19,365	\$25,270	\$15,048	\$10,990	\$14,630	\$22,441	\$16,523	\$34,717	\$93,785	\$307,823
18	Subtotal	\$3,328,418	\$3,228,450	\$3,331,432	\$3,391,722	\$3,396,953	\$3,419,620	\$3,464,165	\$3,461,449	\$3,406,733	\$3,486,305	\$3,459,843	\$3,650,882	\$41,023,972
19	TOTAL EXPENSES	\$36,478,851	\$28,469,884	\$30,316,001	\$25,818,725	\$27,676,880	\$36,704,052	\$36,666,967	\$39,294,041	\$35,664,477	\$29,697,663	\$25,872,167	\$33,349,958	\$386,011,666
20	Operating Margins	\$2,252,385	(\$1,032,439)	(\$1,095,202)	(\$1,183,451)	\$816,444	\$1,733,733	\$1,258,132	\$648,161	\$3,473,203	\$1,000,141	\$534,666	(\$1,717,507)	\$6,688,266
21	Non-Operating Margins	\$20,736	\$39,311	\$55,759	\$59,909	\$195,261	\$106,999	\$35,401	\$101,386	\$103,570	\$167,832	\$38,441	\$104,646	\$1,029,251
22	Capital Credits & Other	\$416,667	\$416,667	\$934,534	\$416,667	\$416,667	\$416,667	\$416,667	\$658,458	\$1,402,090	\$416,667	\$643,451	\$565,382	\$7,120,584
23	TOTAL MARGINS	\$2,689,788	(\$576,461)	(\$104,909)	(\$706,875)	\$1,428,372	\$2,257,399	\$1,710,200	\$1,408,005	\$4,978,863	\$1,584,640	\$1,216,558	(\$1,047,479)	\$14,838,101

**Unbundled
Cost-of-Service**

**Functionalization and Classification of
Utility Plant Investment and Expenses**

Functionalization and Classification of Utility Plant

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line No.	Account Number	Plant Account	Basis	Balance	Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
		Production Plant:											
1	301-303	Intangible Plant	PROD-D	\$124	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	310-326	Steam Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	320-325	Nuclear Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	330-336	Hydraulic Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	340-346	Other Production	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Total Production Plant		\$124	\$124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Transmission Plant:											
7	350	Land and Land Rights	DIST-D	\$1,192,120	\$0	\$0	\$0	\$0	\$0	\$0	\$1,192,120	\$0	\$0
8	352-353	Station & Structures	DIST-D	\$1,341,283	\$0	\$0	\$0	\$0	\$0	\$0	\$1,341,283	\$0	\$0
9	354-358	Transmission	DIST-D	\$23,504,831	\$0	\$0	\$0	\$0	\$0	\$0	\$23,504,831	\$0	\$0
10		Total Transmission Plant		\$26,038,234	\$0	\$0	\$0	\$0	\$0	\$0	\$26,038,234	\$0	\$0
		Distribution Plant:											
11	360	Land and Land Rights	DIST-D	\$8,226,980	\$0	\$0	\$0	\$0	\$0	\$0	\$8,226,980	\$0	\$0
12	361	Structures & Improvements	DIST-D	\$7,537,413	\$0	\$0	\$0	\$0	\$0	\$0	\$7,537,413	\$0	\$0
13	362	Station Equipment	DIST-D	\$92,865,244	\$0	\$0	\$0	\$0	\$0	\$0	\$92,865,244	\$0	\$0
14	363	Storage Battery Equipment	DIST-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	364	Poles, Towers & Fixtures	364	\$75,304,430	\$0	\$0	\$0	\$0	\$0	\$0	\$4,623,692	\$0	\$70,680,738
16	365	Overhead Conductors	365	\$107,214,466	\$0	\$0	\$0	\$0	\$0	\$0	\$80,882,593	\$0	\$26,331,873
17	366	Underground Conduit	366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	367	Underground Conductors	367	\$205,790,016	\$0	\$0	\$0	\$0	\$0	\$0	\$33,873,037	\$0	\$171,916,979
19	368	Line Transformers	368	\$121,818,733	\$0	\$0	\$0	\$0	\$0	\$0	\$49,823,862	\$0	\$71,994,871
20	369	Services	DIST-C	\$48,112,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,112,476
21	370	Meters	DIST-C	\$23,852,073	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,852,073
22	371	Inst. on Cust. Premises	DIST-C	\$26,129,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,129,559
23	372	Leased Property	PROD-D	\$1,963,086	\$1,963,086	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	373	Street Lights	DIST-C	\$788,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788,215
25		Total Distribution Plant		\$719,602,690	\$1,963,086	\$0	\$0	\$0	\$0	\$0	\$277,832,820	\$0	\$439,806,784
26		Total Distribution Plant (w/o subs)		\$626,737,446	\$1,963,086	\$0	\$0	\$0	\$0	\$0	\$184,967,577	\$0	\$439,806,784
27		Total Prod., Transmission & Dist. Plant		\$745,641,049	\$1,963,210	\$0	\$0	\$0	\$0	\$0	\$303,871,055	\$0	\$439,806,784
		General Plant:											
28	389	Land and Land Rights	LABOR	\$2,748,840	\$12,867	\$0	\$0	\$0	\$0	\$0	\$1,168,187	\$0	\$1,567,785
29	390	Structures & Improvements	LABOR	\$27,833,678	\$130,288	\$0	\$0	\$0	\$0	\$0	\$11,828,608	\$0	\$15,874,782
30	391	Office Furniture & Equip.	LABOR	\$20,836,044	\$97,533	\$0	\$0	\$0	\$0	\$0	\$8,854,791	\$0	\$11,883,720
31	392	Transportation Equipment	LABOR	\$16,614,466	\$77,772	\$0	\$0	\$0	\$0	\$0	\$7,060,727	\$0	\$9,475,967
32	393	Stores Equipment	LABOR	\$552,848	\$2,588	\$0	\$0	\$0	\$0	\$0	\$234,946	\$0	\$315,314
33	394	Tools, Shop & Gar. Equip.	LABOR	\$4,015,690	\$18,797	\$0	\$0	\$0	\$0	\$0	\$1,706,566	\$0	\$2,290,326
34	395	Laboratory Equipment	LABOR	\$1,795,194	\$8,403	\$0	\$0	\$0	\$0	\$0	\$762,912	\$0	\$1,023,879
35	396	Power - Operated Equip.	LABOR	\$23,925	\$112	\$0	\$0	\$0	\$0	\$0	\$10,168	\$0	\$13,646
36	397	Communication Equip.	LABOR	\$14,102,650	\$66,014	\$0	\$0	\$0	\$0	\$0	\$5,993,269	\$0	\$8,043,367

Sumter EC

Functionalization and Classification of Utility Plant

Line No.	Account Number	Plant Account	Basis	E Balance	G Production			J Transmission			M Distribution		
					F Demand	Energy	H Consumer	I Demand	Energy	K Consumer	L Demand	Energy	N Consumer
37	398	Miscellaneous Equip.	LABOR	\$1,212,447	\$5,675	\$0	\$0	\$0	\$0	\$0	\$515,259	\$0	\$691,512
38	399	Other Tangible Property	LABOR	\$4,234,166	\$19,820	\$0	\$0	\$0	\$0	\$0	\$1,799,413	\$0	\$2,414,933
39		Total General Plant		\$53,969,947	\$439,870	\$0	\$0	\$0	\$0	\$0	\$39,934,846	\$0	\$53,595,230
40		Total Plant in Service		\$639,610,995	\$2,403,080	\$0	\$0	\$0	\$0	\$0	\$343,805,901	\$0	\$493,402,014
41		CWIP	T&D	\$4,034,888	\$115,933	\$0	\$0	\$0	\$0	\$0	\$17,945,539	\$0	\$25,973,417
42		Total Utility Plant		\$883,645,883	\$2,519,013	\$0	\$0	\$0	\$0	\$0	\$361,751,440	\$0	\$519,375,431
		Accumulated Depreciation											
43		Production-Generators	PROD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Transmission	TRANS	\$3,444,491	\$0	\$0	\$0	\$0	\$0	\$0	\$3,444,491	\$0	\$0
45		Distribution	DIST-4	\$114,359,737	\$0	\$0	\$0	\$0	\$0	\$0	\$33,856,773	\$0	\$80,502,965
46		Substation	382	\$26,356,333	\$0	\$0	\$0	\$0	\$0	\$0	\$26,356,333	\$0	\$0
47		General	GP	\$54,959,608	\$257,264	\$0	\$0	\$0	\$0	\$0	\$23,356,441	\$0	\$31,345,903
48		Subtotal		\$199,120,168	\$257,264	\$0	\$0	\$0	\$0	\$0	\$87,014,037	\$0	\$111,848,868
49		Net Utility Plant		\$684,525,715	\$2,261,749	\$0	\$0	\$0	\$0	\$0	\$274,737,403	\$0	\$407,526,563

Sumter EC

Functionalized Classification Ratios

A Line No.	B Not Used	C Classification Description	D Basis	E Balance	F Production			G Transmission			L Demand	M Distribution		N
					Demand	Energy	Consumer	Demand	Energy	Consumer		Energy	Consumer	
		Ratios												
1		Production Plant	PROD	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
2		Production - Demand	PROD-D	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
3		Production - Energy	PROD-E	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
4		Production - Consumer	PROD-C	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
5		Transmission Plant	TRAN	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
6		Transmission - Demand	TRAN-D	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
7		Transmission - Energy	TRAN-E	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	
8		Transmission - Consumer	TRAN-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	
9		Distribution Plant	DIST-1	1.00000	0.00273	0.00000	0.00000	0.00000	0.00000	0.00000	0.38609	0.00000	0.61118	
10		Distr. Plant - w/o subs.	DIST-2	1.00000	0.00313	0.00000	0.00000	0.00000	0.00000	0.00000	0.29513	0.00000	0.70174	
11		Distribution - Demand	DIST-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
12		Distribution - Energy	DIST-E	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
13		Distribution - Consumer	DIST-C	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	
14		Substations (362)	362	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
15		Poles, Towers & Fixt. (364)	364	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.06140	0.00000	0.93860	
16		Overhead Conductors (365)	365	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.75440	0.00000	0.24560	
17		Underground Conduit (366)	366	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.16460	0.00000	0.83540	
18		Underground Cond. (367)	367	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.16460	0.00000	0.83540	
19		Transformers (368)	368	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.40900	0.00000	0.59100	
20		364, 365 & 369	DIST-OH1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.37075	0.00000	0.62925	
21		366, 367 & 369	DIST-UG1	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.13341	0.00000	0.86659	
22		364, 365, 366 & 369	DIST-OH2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.38397	0.00000	0.61603	
23		366, 367, 368 & 369	DIST-UG2	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.22276	0.00000	0.77724	
25		Production, Transmission & Dist.	PT&D	1.00000	0.00263	0.00000	0.00000	0.00000	0.00000	0.00000	0.40753	0.00000	0.58984	
26		Transmission & Distribution	T&D	1.00000	0.00263	0.00000	0.00000	0.00000	0.00000	0.00000	0.40753	0.00000	0.58984	
27		Total Plant In Service	PLTINS	1.00000	0.00286	0.00000	0.00000	0.00000	0.00000	0.00000	0.40948	0.00000	0.58766	
28		Net Utility Plant	NUP	1.00000	0.00330	0.00000	0.00000	0.00000	0.00000	0.00000	0.40135	0.00000	0.59534	
29		Labor - Total O&M	LABOR	1.00000	0.00468	0.00000	0.00000	0.00000	0.00000	0.00000	0.42497	0.00000	0.57034	
30		Labor - Steam Generation	LAB-SG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
31		Labor - Nuclear Generation	LAB-NG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
32		Labor - Hydro Generation	LAB-HG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
33		General Plant	GP	1.00000	0.00468	0.00000	0.00000	0.00000	0.00000	0.00000	0.42497	0.00000	0.57034	
34		Acct 587 (To Separate Generator Exper	587	1.00000	0.18891	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.81109	
35		Acct 598 (To Separate Generator Exper	598	1.00000	0.06481	0.00000	0.00000	0.00000	0.00000	0.00000	0.36206	0.00000	0.57313	
36		Distr. Plant (Exc. Generators)	DIST-3	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.38715	0.00000	0.61285	
37		Distr. Plant (Excl. Sub & Generators)	DIST-4	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.29608	0.00000	0.70394	
38		User Defined		0.00000	-	-	-	-	-	-	-	-	-	
39		User Defined		0.00000	-	-	-	-	-	-	-	-	-	
40		User Defined		0.00000	-	-	-	-	-	-	-	-	-	
41		User Defined		0.00000	-	-	-	-	-	-	-	-	-	
42		User Defined		0.00000	-	-	-	-	-	-	-	-	-	
43		User Defined		0.00000	-	-	-	-	-	-	-	-	-	
44		User Defined		0.00000	-	-	-	-	-	-	-	-	-	

Sumter EC

Determination of Consumer Related Plant

Accounts 364, 365, 367 and 368

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

Sumter EC

Functionalization and Classification of Utility Expenses

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

Sumter EC

Functionalization and Classification of Utility Expenses

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Production			I Transmission			M Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
40	543	Maint. of Reservoirs, Dams	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	544	Maintenance of Electric Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	545	Maint. of Misc. Hydro Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44		Subtotal (537-540 & 542-545)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Generation													
45	546	Operation Supervision	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	547	Fuel	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	548	Generation Expense	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	549	Misc. Other Power Gen.	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	550	Rents	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	551	Maintenance Supervision	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	552	Maintenance of Structures	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	553	Maintenance of Electric Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	554	Maint. of Misc. Other Plant	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54a		Subtotal (546 & 548-554)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Generation Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56		Total Generation Non-Fuel O&M		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Supply Expenses													
57	555	Purchased Power Cost											
58		Production Demand	PROD-D	\$46,513,068	\$46,513,068	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59		Production Fixed Energy	PROD-E	\$44,204,345	\$0	\$44,204,345	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60		Transmission Demand	TRANS-D	\$31,734,930	\$0	\$0	\$0	\$31,734,930	\$0	\$0	\$0	\$0	\$0
61		Non-Fuel Energy	PROD-E	\$18,102,797	\$0	\$18,102,797	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62		On-Peak Fuel Energy	PROD-E	\$42,998,590	\$0	\$42,998,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63		Off-Peak Fuel Energy	PROD-E	\$71,739,697	\$0	\$71,739,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64		Non-TOU Fuel Energy	PROD-E	\$1,284,092	\$0	\$1,284,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65		Distributed Generation	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66		SEPA Demand	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67		SEPA Energy	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69		User Defined	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72		User Defined	PROD-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74		User Defined	PROD-E	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Functionalization and Classification of Utility Expenses

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Production			G Transmission			H Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
77		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
80		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
82		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	556	Sys. Control and Load Disp.	TRANS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	557	Other Power Supply Expenses	PRODE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85		Total Purchased Power Costs		\$256,577,518	\$46,513,068	\$178,329,520	\$0	\$31,734,930	\$0	\$0	\$0	\$0	\$0
86		Total Production Costs		\$256,577,518	\$46,513,068	\$178,329,520	\$0	\$31,734,930	\$0	\$0	\$0	\$0	\$0
Transmission Operations													
87	560	Operations Supervision	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	561	Load Dispatching	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
89	562	Station Expense	TRAN	\$12,989	\$0	\$0	\$0	\$0	\$0	\$0	\$12,989	\$0	\$0
90	563	Overhead Line Expense	TRAN	\$200,090	\$0	\$0	\$0	\$0	\$0	\$0	\$200,090	\$0	\$0
91	564	Underground Line Expense	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92	565	Transmission by Others	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93	566	Miscellaneous	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94	567	Rents	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		Subtotal		\$213,079	\$0	\$0	\$0	\$0	\$0	\$0	\$213,079	\$0	\$0
Transmission Maintenance													
96	568	Operations Supervision	TRAN	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$18	\$0	\$0
97	569	Structures	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98	570	Station Expense	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99	571	Overhead Line Expense	TRAN	\$41,085	\$0	\$0	\$0	\$0	\$0	\$0	\$41,085	\$0	\$0
100	572	Underground Line Expense	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	573	Miscellaneous	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102		Subtotal		\$41,103	\$0	\$0	\$0	\$0	\$0	\$0	\$41,103	\$0	\$0
103		Total Transmission O&M		\$254,182	\$0	\$0	\$0	\$0	\$0	\$0	\$254,182	\$0	\$0
Distribution Operations													
104	580	Operations Supervision	DIST-3	\$983,174	\$0	\$0	\$0	\$0	\$0	\$0	\$380,634	\$0	\$602,540
105	581	Load Dispatching	DIST-D	\$82,830	\$0	\$0	\$0	\$0	\$0	\$0	\$82,830	\$0	\$0
106	582	Station Expense	DIST-D	\$1,219,250	\$0	\$0	\$0	\$0	\$0	\$0	\$1,219,250	\$0	\$0
107	583	Overhead Line Expense	365	\$6,329,412	\$0	\$0	\$0	\$0	\$0	\$0	\$4,774,908	\$0	\$1,554,504
108	584	Underground Line Expense	367	\$1,982,265	\$0	\$0	\$0	\$0	\$0	\$0	\$326,281	\$0	\$1,655,984
109	585	Street Lighting	DIST-C	\$7,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,622
110	586	Meter Expense	DIST-C	\$3,958,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,958,356
111	587	Customer Installation	587	\$1,100,316	\$207,864	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$892,452
112	588	Miscellaneous	DIST-3	\$4,819,319	\$0	\$0	\$0	\$0	\$0	\$0	\$1,865,790	\$0	\$2,953,528
113	589	Rents	DIST-3	\$26,032	\$0	\$0	\$0	\$0	\$0	\$0	\$10,078	\$0	\$15,953

Sumter EC

Functionalization and Classification of Utility Expenses

Line No.	Account Number	C Plant Account	D Basis	E Balance	F Production			G Transmission			H Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
114		Subtotal		\$20,508,576	\$207,864	\$0	\$0	\$0	\$0	\$0	\$8,659,772	\$0	\$11,640,940
		Distribution Maintenance											
115	590	Maintenance Supervision	DIST-3	\$4,178,579	\$0	\$0	\$0	\$0	\$0	\$0	\$1,617,729	\$0	\$2,560,850
116	591	Structures	DIST-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117	592	Station Expense	DIST-D	\$1,408,956	\$0	\$0	\$0	\$0	\$0	\$0	\$1,408,956	\$0	\$0
118	593	Overhead Line Expense	365	\$23,790,722	\$0	\$0	\$0	\$0	\$0	\$0	\$17,947,720	\$0	\$5,843,001
119	594	Underground Line Expense	367	\$4,612,171	\$0	\$0	\$0	\$0	\$0	\$0	\$758,163	\$0	\$3,853,008
120	595	Line Transformers	368	\$448,873	\$0	\$0	\$0	\$0	\$0	\$0	\$183,589	\$0	\$265,284
121	596	Street Lighting	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122	597	Meters	DIST-C	\$17,902	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,902
123	598	Miscellaneous	598	\$2,165,706	\$140,367	\$0	\$0	\$0	\$0	\$0	\$784,106	\$0	\$1,241,233
124		Subtotal		\$36,622,908	\$140,367	\$0	\$0	\$0	\$0	\$0	\$22,701,293	\$0	\$13,781,278
125		Subtotal - Distribution O&M		\$57,131,484	\$348,232	\$0	\$0	\$0	\$0	\$0	\$31,361,035	\$0	\$25,422,217
		Customer Accounts											
126	901	Supervision	DIST-C	\$176,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,709
127	902	Meter Reading	DIST-C	\$2,664,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,664,825
128	903	Customer Records	DIST-C	\$10,677,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,677,400
129	904	Uncollectible Accounts	DIST-C	\$254,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254,893
130	905	Miscellaneous	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
131		Subtotal		\$13,773,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,773,827
		Customer Service											
132	907	Supervision	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133	908	Customer Assistance	DIST-C	\$1,311,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,311,432
134	909	Advertising	DIST-C	\$1,106,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106,303
135	910	Miscellaneous	DIST-C	\$19,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,802
136		Subtotal		\$2,437,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,437,537
		Sales											
137	911	Supervision	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	912	Demonstrating	DIST-C	\$441,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441,214
139	913	Advertising	DIST-C	\$354,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354,936
140	914	Revenues	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
141	915	Costs	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
142	916	Miscellaneous	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
143		Subtotal		\$796,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$796,150
144		Subtotal - Distribution O&M Before A&G		\$74,138,998	\$348,232	\$0	\$0	\$0	\$0	\$0	\$31,361,035	\$0	\$42,429,732
145		Total Non-Fuel O&M Before A&G		\$74,393,180	\$348,232	\$0	\$0	\$0	\$0	\$0	\$31,615,217	\$0	\$42,429,732

Sumter EC

Functionalization and Classification of Utility Expenses

Line No.	Account Number	C Plant Account	D Basis	E Balance	F Production			G Transmission			H Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
146		Ratio - Total O&M		1.000000	0.004681	0.000000	0.000000	0.000000	0.000000	0.000000	0.424975	0.000000	0.570344
		Administrative & General											
147	920	Salaries	LABOR	\$4,392,445	\$20,561	\$0	\$0	\$0	\$0	\$0	\$1,866,678	\$0	\$2,505,206
148	921	Office Supplies	LABOR	\$4,042,545	\$18,923	\$0	\$0	\$0	\$0	\$0	\$1,717,979	\$0	\$2,305,643
149	922	Administrative & General	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
150	923	Outside Services	LABOR	\$519,276	\$2,431	\$0	\$0	\$0	\$0	\$0	\$220,679	\$0	\$298,166
151	924	Property Insurance	GP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
152	925	Injuries & Damages	LABOR	\$1,433,465	\$6,710	\$0	\$0	\$0	\$0	\$0	\$809,186	\$0	\$817,569
153	926	Pensions & Benefits	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
154	927	Franchise	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
155	928	Regulatory Commission	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
156	929	Duplicate Charges	LABOR	(\$393,116)	(\$1,840)	\$0	\$0	\$0	\$0	\$0	(\$167,064)	\$0	(\$224,212)
157	930	Miscellaneous	LABOR	\$3,766,532	\$17,631	\$0	\$0	\$0	\$0	\$0	\$1,600,681	\$0	\$2,148,220
158	931	Rents	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
159	935	Maintenance	GP	\$3,923,761	\$18,367	\$0	\$0	\$0	\$0	\$0	\$1,667,499	\$0	\$2,237,895
160		Subtotal		\$17,684,908	\$82,782	\$0	\$0	\$0	\$0	\$0	\$7,515,638	\$0	\$10,086,488
		Depreciation & Amortization											
161	403.1	Production	PROD	\$7,270	\$7,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
162	403.5	Transmission	TRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
163	403.6	Distribution (Substation)	362	\$3,079,686	\$0	\$0	\$0	\$0	\$0	\$0	\$3,079,686	\$0	\$0
164	403.6	Distribution (Other)	DIST-4	\$21,716,172	\$0	\$0	\$0	\$0	\$0	\$0	\$6,429,181	\$0	\$15,286,991
165	403.7	General	GP	\$3,151,085	\$14,750	\$0	\$0	\$0	\$0	\$0	\$1,339,131	\$0	\$1,797,204
166		Subtotal		\$27,954,213	\$22,020	\$0	\$0	\$0	\$0	\$0	\$10,847,999	\$0	\$17,084,194
		Property Tax											
167	408.1	Property Tax	PLTINS	\$64,764	\$185	\$0	\$0	\$0	\$0	\$0	\$26,520	\$0	\$38,059
		Tax - Payroll											
168	408.2	US Unemployment	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
169	408.3	FICA	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	408.4	State Social Security	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
171	408.5	State Tax	LABOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
172	408.6	Internal Usage kWh Tax	DIST-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
173	408.9	PSC Revenue Utility Tax	DIST-C	\$8,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,659
174		Subtotal		\$8,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,659
		Debt Service											
175	427	Interest - LTD	NUP*	\$16,878,439	\$55,768	\$0	\$0	\$0	\$0	\$0	\$6,774,236	\$0	\$10,048,435
176	431	Interest - Short Term Debt	NUP*	\$609,308	\$2,013	\$0	\$0	\$0	\$0	\$0	\$244,548	\$0	\$362,746
177		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
178		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
179		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Functionalization and Classification of Utility Expenses

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Production			G Transmission			H Distribution		
					Demand	Energy	Consumer	Demand	Energy	Consumer	Demand	Energy	Consumer
180		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
181		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
182		Subtotal		\$17,487,747	\$57,781	\$0	\$0	\$0	\$0	\$0	\$7,018,784	\$0	\$10,411,181
		Other Expenses											
183	426	Other Deductions	NUP	\$307,823	\$1,017	\$0	\$0	\$0	\$0	\$0	\$123,546	\$0	\$183,260
184		Amortization of Loan Expense	NUP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
186		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
190		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
193		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
194		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
195		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
196		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
197		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
198		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
199		Subtotal		\$307,823	\$1,017	\$0	\$0	\$0	\$0	\$0	\$123,546	\$0	\$183,260

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

200	Power Production (Incl. Fuel)	Summary	\$256,577,518	\$46,513,068	\$178,329,520	\$0	\$31,734,930	\$0	\$0	\$0	\$0	\$0	\$0
201	Transmission O&M	Summary	\$254,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254,182	\$0	\$0
202	Distribution O&M	Summary	\$57,131,484	\$348,232	\$0	\$0	\$0	\$0	\$0	\$0	\$31,361,035	\$0	\$25,422,217
203	Customer Accounts	Summary	\$13,773,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,773,827
204	Customer Service	Summary	\$2,437,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,437,537
205	Sales	Summary	\$796,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$796,150
206	Administrative & General	Summary	\$17,684,908	\$82,782	\$0	\$0	\$0	\$0	\$0	\$0	\$7,515,638	\$0	\$10,086,488
207	Depreciation & Amortization	Summary	\$27,954,213	\$22,020	\$0	\$0	\$0	\$0	\$0	\$0	\$10,847,999	\$0	\$17,084,194
208	Property Tax	Summary	\$64,764	\$185	\$0	\$0	\$0	\$0	\$0	\$0	\$26,520	\$0	\$38,059
209	Tax - Other	Summary	\$8,659	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,659
210	Interest Expense	Summary	\$17,487,747	\$57,781	\$0	\$0	\$0	\$0	\$0	\$0	\$7,018,784	\$0	\$10,411,181
211	Other Expenses	Summary	\$307,823	\$1,017	\$0	\$0	\$0	\$0	\$0	\$0	\$123,546	\$0	\$183,260
212	Total Expenses	Summary	\$394,478,812	\$47,025,086	\$178,329,520	\$0	\$31,734,930	\$0	\$0	\$0	\$57,147,703	\$0	\$80,241,573

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

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

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								I 3-Phase	I 1-Phase	L 3-Phase	L 1-Phase			
Transmission Plant:														
1	350	Land and Land Rights	STRAN-D	\$1,192,120	\$1,192,120	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	352-353	Station & Structures	STRAN-D	\$1,341,283	\$1,341,283	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	354-358	Transmission	STRAN-D	\$23,504,831	\$23,504,831	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Transmission Plant			\$26,038,234	\$26,038,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant:														
5	360	Land and Land Rights	362-D	\$8,226,980	\$0	\$8,226,980	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	361	Structures & Improvements	362-D	\$7,537,413	\$0	\$7,537,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	362	Station Equipment	362-D	\$92,865,244	\$0	\$92,865,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	363	Storage Battery Equipment	362-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	364	Poles, Towers & Fixtures	364-D	\$4,623,692	\$0	\$0	\$4,043,354	\$215,367	\$364,971	\$0	\$0	\$0	\$0	\$0
10	365	Overhead Conductors	365-D	\$80,882,593	\$0	\$0	\$79,809,458	\$70,601	\$1,002,535	\$0	\$0	\$0	\$0	\$0
11	366	Underground Conduit	366-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	367	Underground Conductors	367-D	\$33,873,037	\$0	\$0	\$27,446,820	\$44,442	\$6,381,674	\$0	\$0	\$0	\$0	\$0
13	368	Line Transformers	368-D	\$49,823,862	\$0	\$0	\$1,582,581	\$10,248,498	\$37,982,783	\$0	\$0	\$0	\$0	\$0
14	369	Services	369-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	370	Meters	370-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	371	Inst. on Cust. Premises	371-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	372	Leased Property	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	373	Street Lights	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Total Distribution Plant			\$277,832,820	\$0	\$108,629,637	\$112,892,313	\$10,578,907	\$45,731,964	\$0	\$0	\$0	\$0	\$0
20	Total Distribution Plant (w/o subs)			\$184,967,577	\$0	\$15,764,393	\$112,892,313	\$10,578,907	\$45,731,964	\$0	\$0	\$0	\$0	\$0
21	Total Transmission & Dist. Plant			\$303,871,055	\$26,038,234	\$108,629,637	\$112,892,313	\$10,578,907	\$45,731,964	\$0	\$0	\$0	\$0	\$0
General Plant:														
22	389	Land and Land Rights	LABOR-D	\$1,168,187	\$9,392	\$167,473	\$831,121	\$8,735	\$51,467	\$0	\$0	\$0	\$0	\$0
23	390	Structures & Improvements	LABOR-D	\$11,828,608	\$95,100	\$1,895,783	\$9,428,166	\$88,445	\$521,134	\$0	\$0	\$0	\$0	\$0
24	391	Office Furniture & Equip.	LABOR-D	\$8,854,791	\$71,191	\$1,298,433	\$7,067,840	\$66,209	\$390,116	\$0	\$0	\$0	\$0	\$0
25	392	Transportation Equipment	LABOR-D	\$7,060,727	\$56,767	\$1,012,234	\$5,627,856	\$52,795	\$311,075	\$0	\$0	\$0	\$0	\$0
26	393	Stores Equipment	LABOR-D	\$234,946	\$1,889	\$33,682	\$187,267	\$1,757	\$10,351	\$0	\$0	\$0	\$0	\$0
27	394	Tools, Shop & Gar. Equip.	LABOR-D	\$1,708,566	\$13,721	\$244,655	\$1,360,244	\$12,760	\$75,186	\$0	\$0	\$0	\$0	\$0
28	395	Laboratory Equipment	LABOR-D	\$762,912	\$6,134	\$108,372	\$608,080	\$5,704	\$33,612	\$0	\$0	\$0	\$0	\$0
29	396	Power - Operated Equip.	LABOR-D	\$10,168	\$82	\$1,458	\$8,104	\$76	\$448	\$0	\$0	\$0	\$0	\$0
30	397	Communication Equip.	LABOR-D	\$5,993,269	\$48,185	\$899,202	\$4,777,022	\$44,813	\$264,048	\$0	\$0	\$0	\$0	\$0
31	398	Miscellaneous Equip.	LABOR-D	\$515,259	\$4,143	\$73,888	\$410,695	\$3,853	\$22,701	\$0	\$0	\$0	\$0	\$0
32	399	Other Tangible Property	LABOR-D	\$1,799,413	\$14,467	\$257,906	\$1,434,249	\$13,455	\$79,277	\$0	\$0	\$0	\$0	\$0
33	Total General Plant			\$39,934,846	\$321,071	\$5,725,107	\$31,830,653	\$298,603	\$1,759,413	\$0	\$0	\$0	\$0	\$0
34	Total Plant in Service			\$343,805,901	\$26,359,305	\$114,354,744	\$144,722,966	\$10,877,509	\$47,491,376	\$0	\$0	\$0	\$0	\$0
35	CWIP			\$17,945,539	\$1,375,869	\$5,988,942	\$7,554,063	\$567,770	\$2,478,894	\$0	\$0	\$0	\$0	\$0
36	Total Utility Plant			\$361,751,440	\$27,735,174	\$120,323,686	\$152,277,030	\$11,445,280	\$49,970,270	\$0	\$0	\$0	\$0	\$0
Accumulated Depreciation														
37	Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Transmission			STRAN-D	\$3,444,491	\$3,444,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Distribution			DIST-D2	\$33,856,773	\$0	\$2,895,541	\$20,863,897	\$1,936,381	\$8,370,855	\$0	\$0	\$0	\$0
40	Substation			362-D	\$26,356,333	\$0	\$26,356,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	General			GP-D	\$23,358,441	\$187,783	\$3,348,407	\$18,616,592	\$174,642	\$1,029,017	\$0	\$0	\$0	\$0
42	Subtotal			\$87,014,037	\$3,632,273	\$32,590,281	\$39,280,589	\$2,111,022	\$9,399,871	\$0	\$0	\$0	\$0	\$0
43	Net Utility Plant			\$274,737,403	\$24,102,901	\$87,733,405	\$112,998,441	\$9,334,257	\$40,570,399	\$0	\$0	\$0	\$0	\$0

Sumter EC

Distribution Subfunctional Classification Ratios (Demand-Related)

A Line No.	B Not Used	C Classification Description	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								I 3-Phase	J 1-Phase	K 3-Phase	L 1-Phase			
		Ratios												
1		Subtransmission	STRAN-D	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2		Distribution Plant	DIST-D1	1.00000	0.00000	0.39099	0.40633	0.03808	0.16460	0.00000	0.00000	0.00000	0.00000	0.00000
3		Distr. Plant - w/o subs.	DIST-D2	1.00000	0.00000	0.08523	0.61034	0.05719	0.24724	0.00000	0.00000	0.00000	0.00000	0.00000
4		Substations (362)	362-D	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5		Poles, Towers & Fxd. (364)	364-D	1.00000	0.00000	0.00000	0.87449	0.04658	0.07893	0.00000	0.00000	0.00000	0.00000	0.00000
6		Overhead Conductors (365)	365-D	1.00000	0.00000	0.00000	0.98673	0.00087	0.01239	0.00000	0.00000	0.00000	0.00000	0.00000
7		Underground Conduit (366)	366-D	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
8		Underground Cond. (367)	367-D	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
9		Transformers (368)	368-D	1.00000	0.00000	0.00000	0.03195	0.20569	0.76234	0.00000	0.00000	0.00000	0.00000	0.00000
10		Services (369)	369-D	1.00000	0.00000	0.00000	0.00000	0.01536	0.98464	0.00000	0.00000	0.00000	0.00000	0.00000
11		Meters (370)	370-D	1.00000	0.00000	0.00000	0.00913	0.00000	0.00000	0.17510	0.81577	0.00000	0.00000	0.00000
12		364, 365 & 366	DIST-OH1-D	1.00000	0.00000	0.00000	0.98066	0.00334	0.01599	0.00000	0.00000	0.00000	0.00000	0.00000
13		366, 367 & 368	DIST-UG1-D	1.00000	0.00000	0.00000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000
14		364, 365, 366 & 369	DIST-OH2-D	1.00000	0.00000	0.00000	0.63138	0.07784	0.29077	0.00000	0.00000	0.00000	0.00000	0.00000
15		366, 367, 368 & 369	DIST-UG2-D	1.00000	0.00000	0.00000	0.34696	0.12298	0.53006	0.00000	0.00000	0.00000	0.00000	0.00000
16		Metering & Billing	M&B-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
17		Consumer Services	CS-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
18		Lights	LTS-D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
19		Transmission & Distribution	T&D-D	1.00000	0.08569	0.35749	0.37151	0.03481	0.15050	0.00000	0.00000	0.00000	0.00000	0.00000
20		Total Plant in Service	PLTINS-D	1.00000	0.07667	0.33261	0.42084	0.03164	0.13813	0.00000	0.00000	0.00000	0.00000	0.00000
21		Net Utility Plant	NUP-D	1.00000	0.08773	0.31834	0.41129	0.03398	0.14767	0.00000	0.00000	0.00000	0.00000	0.00000
22		Labor - Total O&M	LABOR-D	1.00000	0.00804	0.14336	0.79708	0.00748	0.04408	0.00000	0.00000	0.00000	0.00000	0.00000
23		General Plant	GP-D	1.00000	0.00804	0.14336	0.79708	0.00748	0.04408	0.00000	0.00000	0.00000	0.00000	0.00000
24		Revenue	REV-D											
25		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
26		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
27		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
28		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
29		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
30		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
31		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
32		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
33		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-
34		User Defined		0.00000	-	-	-	-	-	-	-	-	-	-

Subfunctionalization of Distribution Expenses (Demand-Related)

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								I 3-Phase	J 1-Phase	K 3-Phase	L 1-Phase			
Transmission Operations														
1	560	Operations Supervision	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	561	Load Dispatching	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	562	Station Expense	STRAN-D	\$12,989	\$12,989	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	563	Overhead Line Expense	STRAN-D	\$200,090	\$200,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	564	Underground Line Expense	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565	Transmission by Others	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	566	Miscellaneous	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	567	Rents	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Subtotal		\$213,079	\$213,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Maintenance														
10	568	Operations Supervision	STRAN-D	\$18	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	569	Structures	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	570	Station Expense	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	571	Overhead Line Expense	STRAN-D	\$41,085	\$41,085	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	572	Underground Line Expense	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	573	Miscellaneous	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Subtotal		\$41,103	\$41,103	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Transmission O&M		\$254,182	\$254,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operations														
18	580	Operations Supervision	DIST-D1	\$380,834	\$0	\$148,824	\$154,664	\$14,493	\$82,653	\$0	\$0	\$0	\$0	\$0
19	581	Load Dispatching	362-D	\$82,830	\$0	\$82,830	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	582	Station Expense	362-D	\$1,219,250	\$0	\$1,219,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	583	Overhead Line Expense	365-D	\$4,774,908	\$0	\$0	\$4,711,556	\$4,168	\$59,185	\$0	\$0	\$0	\$0	\$0
22	584	Underground Line Expense	367-D	\$326,281	\$0	\$0	\$264,382	\$428	\$61,471	\$0	\$0	\$0	\$0	\$0
23	585	Street Lighting	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	586	Meter Expense	370-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	587	Customer Installation	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	588	Miscellaneous	DIST-D1	\$1,866,790	\$0	\$729,504	\$758,130	\$71,043	\$307,114	\$0	\$0	\$0	\$0	\$0
27	589	Rents	DIST-D1	\$10,078	\$0	\$3,940	\$4,085	\$384	\$1,659	\$0	\$0	\$0	\$0	\$0
28		Subtotal		\$8,859,772	\$0	\$2,184,348	\$5,892,826	\$90,516	\$492,082	\$0	\$0	\$0	\$0	\$0
Distribution Maintenance														
29	590	Maintenance Supervision	DIST-D1	\$1,817,729	\$0	\$632,515	\$657,335	\$61,597	\$286,282	\$0	\$0	\$0	\$0	\$0
30	591	Structures	362-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	592	Station Expense	362-D	\$1,408,956	\$0	\$1,408,956	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	593	Overhead Line Expense	365-D	\$17,947,720	\$0	\$0	\$17,709,593	\$15,666	\$222,461	\$0	\$0	\$0	\$0	\$0
33	594	Underground Line Expense	367-D	\$759,163	\$0	\$0	\$615,141	\$996	\$143,026	\$0	\$0	\$0	\$0	\$0
34	595	Line Transformers	368-D	\$183,589	\$0	\$0	\$5,868	\$37,763	\$139,957	\$0	\$0	\$0	\$0	\$0
35	596	Street Lighting	LTS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	597	Meters	370-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	598	Miscellaneous	DIST-D1	\$784,108	\$0	\$306,577	\$318,607	\$29,856	\$129,066	\$0	\$0	\$0	\$0	\$0
38		Subtotal		\$22,701,263	\$0	\$2,348,047	\$19,308,545	\$145,879	\$900,792	\$0	\$0	\$0	\$0	\$0
39		Subtotal - Distribution O&M		\$31,361,035	\$0	\$4,832,395	\$25,189,370	\$236,395	\$1,392,874	\$0	\$0	\$0	\$0	\$0
Customer Accounts														
40	901	Supervision	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	902	Meter Reading	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	903	Customer Records	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	904	Uncollectible Accounts	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Subfunctionalization of Distribution Expenses (Demand-Related)

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								I 3-Phase	J 1-Phase	K 3-Phase	L 1-Phase			
44	905	Miscellaneous	M&B-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Customer Service												
46	907	Supervision	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	908	Customer Assistance	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	909	Advertising	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	910	Miscellaneous	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Sales												
51	911	Supervision	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	912	Demonstrating	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53	913	Advertising	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54	914	Revenues	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	915	Costs	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	916	Miscellaneous	CS-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58		Subtotal - Distribution O&M Before A&G		\$31,361,036	\$0	\$4,532,395	\$25,199,370	\$236,395	\$1,392,874	\$0	\$0	\$0	\$0	\$0
59		Total Non-Fuel O&M Before A&G		\$31,615,217	\$254,182	\$4,532,395	\$25,199,370	\$236,395	\$1,392,874	\$0	\$0	\$0	\$0	\$0
60		Ratio - Total O&M		1.000000	0.008040	0.143361	0.797065	0.007477	0.044057	0.000000	0.000000	0.000000	0.000000	0.000000
		Administrative & General												
61	920	Salaries	LABOR-D	\$1,896,678	\$15,008	\$267,609	\$1,487,663	\$13,958	\$82,240	\$0	\$0	\$0	\$0	\$0
62	921	Office Supplies	LABOR-D	\$1,717,979	\$13,812	\$246,292	\$1,369,340	\$12,846	\$75,689	\$0	\$0	\$0	\$0	\$0
63	922	Administrative & General	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	923	Outside Services	LABOR-D	\$220,679	\$1,774	\$31,637	\$175,696	\$1,650	\$9,722	\$0	\$0	\$0	\$0	\$0
65	924	Property Insurance	GP-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	925	Injuries & Damages	LABOR-D	\$609,186	\$4,898	\$87,334	\$485,561	\$4,555	\$26,839	\$0	\$0	\$0	\$0	\$0
67	926	Pensions & Benefits	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	927	Franchise	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	928	Regulatory Commission	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	929	Duplicate Charges	LABOR-D	(\$167,054)	(\$1,343)	(\$23,951)	(\$133,161)	(\$1,249)	(\$7,360)	\$0	\$0	\$0	\$0	\$0
71	930	Miscellaneous	LABOR-D	\$1,600,661	\$12,669	\$229,475	\$1,275,846	\$11,969	\$70,521	\$0	\$0	\$0	\$0	\$0
72	931	Rents	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	935	Maintenance	GP-D	\$1,667,499	\$13,406	\$239,055	\$1,329,105	\$12,468	\$73,465	\$0	\$0	\$0	\$0	\$0
74		Subtotal		\$7,515,638	\$60,425	\$1,077,451	\$5,990,449	\$56,196	\$331,117	\$0	\$0	\$0	\$0	\$0
		Depreciation & Amortization												
75	403.1	Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	403.5	Transmission	STRAN-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	403.6	Distribution (Substation)	3&2-D	\$3,079,686	\$0	\$3,079,686	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	403.6	Distribution (Other)	DIST-D2	\$6,428,181	\$0	\$547,945	\$3,923,959	\$367,706	\$1,589,571	\$0	\$0	\$0	\$0	\$0
79	403.7	General	GP-D	\$1,339,131	\$10,766	\$191,979	\$1,067,374	\$10,013	\$56,998	\$0	\$0	\$0	\$0	\$0
80		Subtotal		\$10,847,999	\$10,766	\$3,819,611	\$4,991,333	\$377,719	\$1,648,569	\$0	\$0	\$0	\$0	\$0
		Property Tax												
81	408.1	Property Tax	PLTINS-D	\$26,520	\$2,033	\$8,821	\$11,163	\$839	\$3,663	\$0	\$0	\$0	\$0	\$0
		Tax - Payroll												

Subfunctionalization of Distribution Expenses (Demand-Related)

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtransmission	G Substation	H Primary	I Transf. & Secondary		J Meters		K 3-Phase	L 1-Phase	M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase					
82	408.2	US Unemployment	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	408.3	FICA	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	408.4	State Social Security	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	408.5	State Tax	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	408.6	Internal Usage kWh Tax	LABOR-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	408.9	PSC Revenue Utility Tax	REV-D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Debt Service														
89	427	Interest - LTD	NUP-D	\$6,774,236	\$594,308	\$2,163,254	\$2,786,168	\$230,156	\$1,000,350	\$0	\$0	\$0	\$0	\$0	\$0	\$0
90	431	Reserve Fund	NUP-D	\$244,548	\$21,454	\$78,093	\$100,580	\$8,309	\$38,112	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96		Subtotal		\$7,018,784	\$615,763	\$2,241,347	\$2,886,748	\$238,465	\$1,038,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Expenses														
97	426	Other Deductions	NUP-D	\$123,546	\$10,839	\$39,453	\$50,813	\$4,198	\$18,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
98		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113		Subtotal		\$123,546	\$10,839	\$39,453	\$50,813	\$4,198	\$18,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114		Transmission O&M	Summary	\$254,182	\$254,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115		Distribution O&M	Summary	\$31,361,035	\$0	\$4,532,395	\$25,199,370	\$236,395	\$1,392,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0
116		Customer Accounts	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
117		Customer Service	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
118		Sales	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119		Administrative & General	Summary	\$7,515,638	\$80,425	\$1,077,451	\$5,990,449	\$58,196	\$331,117	\$0	\$0	\$0	\$0	\$0	\$0	\$0
120		Depreciation & Amortization	Summary	\$10,847,999	\$10,768	\$3,819,611	\$4,991,333	\$377,719	\$1,648,569	\$0	\$0	\$0	\$0	\$0	\$0	\$0
121		Property Tax	Summary	\$26,520	\$2,033	\$8,821	\$11,163	\$839	\$3,663	\$0	\$0	\$0	\$0	\$0	\$0	\$0
122		Tax - Other	Summary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
123		Interest Expense	Summary	\$7,018,784	\$615,763	\$2,241,347	\$2,886,748	\$238,465	\$1,038,462	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124		Other Expenses	Summary	\$123,546	\$10,839	\$39,453	\$50,813	\$4,198	\$18,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125		Total Expenses	Summary	\$57,147,703	\$954,008	\$11,719,078	\$39,128,877	\$913,811	\$4,430,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

Line No.	Account Number	Plant Account	Basis	E Balance	F Subtrans- mission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
Transmission Plant:														
1	350	Land and Land Rights	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	352-353	Station & Structures	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	354-358	Transmission	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Transmission Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant:														
5	360	Land and Land Rights	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	361	Structures & Improvements	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	362	Station Equipment	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	363	Storage Battery Equipment	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	364	Poles, Towers & Fixtures	364-C	\$70,880,738	\$0	\$0	\$61,809,322	\$3,292,232	\$5,579,184	\$0	\$0	\$0	\$0	\$0
10	365	Overhead Conductors	365-C	\$26,331,873	\$0	\$0	\$25,982,506	\$22,985	\$326,382	\$0	\$0	\$0	\$0	\$0
11	366	Underground Conduit	366-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	367	Underground Conductors	367-C	\$171,916,979	\$0	\$0	\$139,302,292	\$225,557	\$32,389,130	\$0	\$0	\$0	\$0	\$0
13	368	Line Transformers	368-C	\$71,994,871	\$0	\$0	\$2,301,260	\$14,806,954	\$54,884,857	\$0	\$0	\$0	\$0	\$0
14	369	Services	369-C	\$48,112,476	\$0	\$0	\$0	\$738,863	\$47,373,613	\$0	\$0	\$0	\$0	\$0
15	370	Meters	370-C	\$23,852,073	\$0	\$0	\$217,710	\$0	\$0	\$4,176,615	\$19,457,748	\$0	\$0	\$0
16	371	Inst. on Cust. Premises	LTS-C	\$28,129,559	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,129,559
17	372	Leased Property	LTS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	373	Street Lights	LTS-C	\$788,215	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$788,215
19	Total Distribution Plant			\$439,806,784	\$0	\$0	\$229,613,091	\$19,088,590	\$140,552,966	\$4,176,615	\$19,457,748	\$0	\$0	\$26,917,774
20	Total Distribution Plant (w/o sub)			\$439,806,784	\$0	\$0	\$229,613,091	\$19,088,590	\$140,552,966	\$4,176,615	\$19,457,748	\$0	\$0	\$26,917,774
21	Total Transmission & Dist. Plant			\$439,806,784	\$0	\$0	\$229,613,091	\$19,088,590	\$140,552,966	\$4,176,615	\$19,457,748	\$0	\$0	\$26,917,774
General Plant:														
22	389	Land and Land Rights	LABOR-C	\$1,567,785	\$0	\$0	\$578,580	\$18,291	\$165,321	\$28,315	\$131,910	\$508,945	\$119,485	\$16,958
23	390	Structures & Improvements	LABOR-C	\$15,874,782	\$0	\$0	\$5,858,274	\$185,207	\$1,673,979	\$286,702	\$1,335,669	\$5,153,379	\$1,209,861	\$171,711
24	391	Office Furniture & Equip.	LABOR-C	\$11,983,720	\$0	\$0	\$4,385,452	\$138,644	\$1,253,126	\$214,623	\$999,870	\$3,857,774	\$905,691	\$128,541
25	392	Transportation Equipment	LABOR-C	\$9,475,967	\$0	\$0	\$3,498,918	\$110,554	\$999,231	\$171,138	\$797,287	\$3,078,153	\$722,190	\$102,497
26	393	Stores Equipment	LABOR-C	\$315,314	\$0	\$0	\$116,360	\$3,679	\$33,250	\$5,695	\$26,530	\$102,359	\$24,031	\$3,411
27	394	Tools, Shop & Gar. Equip.	LABOR-C	\$2,290,325	\$0	\$0	\$845,199	\$26,721	\$241,512	\$41,364	\$192,703	\$743,501	\$174,552	\$24,773
28	395	Laboratory Equipment	LABOR-C	\$1,023,879	\$0	\$0	\$377,842	\$11,945	\$107,967	\$18,491	\$86,147	\$332,378	\$78,033	\$11,075
29	396	Power - Operated Equip.	LABOR-C	\$13,648	\$0	\$0	\$5,036	\$159	\$1,439	\$246	\$1,148	\$4,430	\$1,040	\$148
30	397	Communication Equip.	LABOR-C	\$8,043,367	\$0	\$0	\$2,668,245	\$93,840	\$848,164	\$145,265	\$676,751	\$2,611,092	\$613,007	\$87,002
31	398	Miscellaneous Equip.	LABOR-C	\$691,512	\$0	\$0	\$255,189	\$8,068	\$72,919	\$12,489	\$58,182	\$224,483	\$52,702	\$7,480
32	399	Other Tangible Property	LABOR-C	\$2,414,933	\$0	\$0	\$891,183	\$28,174	\$254,652	\$43,614	\$203,187	\$783,952	\$184,049	\$26,121
33	Total General Plant			\$53,595,230	\$0	\$0	\$19,778,258	\$625,282	\$5,651,560	\$967,942	\$4,509,385	\$17,398,447	\$4,084,641	\$579,716
34	Total Plant in Service			\$493,402,014	\$0	\$0	\$249,391,349	\$19,713,872	\$146,204,526	\$5,144,557	\$23,967,133	\$17,398,447	\$4,084,641	\$27,497,490
35	CWIP			\$25,973,417	\$0	\$0	\$13,128,332	\$1,037,768	\$7,696,424	\$270,617	\$1,261,666	\$915,880	\$215,022	\$1,447,509
36	Total Utility Plant			\$519,375,431	\$0	\$0	\$262,519,681	\$20,751,639	\$153,900,950	\$5,415,374	\$25,228,799	\$18,314,327	\$4,299,662	\$28,944,999
Accumulated Depreciation														
37	Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	Transmission		STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	Distribution		DIST-C2	\$60,602,985	\$0	\$0	\$42,028,782	\$3,494,007	\$25,727,049	\$764,495	\$3,561,578	\$0	\$0	\$4,927,074
40	Substation		362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	General		GP-C	\$31,348,903	\$0	\$0	\$11,567,585	\$365,705	\$3,305,382	\$566,114	\$2,637,376	\$10,175,719	\$2,388,958	\$339,055
42	Subtotal			\$111,948,968	\$0	\$0	\$53,596,345	\$3,859,712	\$29,032,440	\$1,330,609	\$6,199,954	\$10,175,719	\$2,388,958	\$5,266,129
43	Net Utility Plant			\$407,526,563	\$0	\$0	\$208,923,335	\$16,891,927	\$124,868,509	\$4,084,765	\$19,029,845	\$8,138,608	\$1,910,704	\$23,678,670

Sunter EC

Distribution Subfunctional Classification Ratios (Consumer-Related)

A Line No.	B Not Used	C Classification Description	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	I		J		K		L Metering & Billing	M Consumer Services	N Lights		
								Transf. & Secondary		Meters		3-Phase	1-Phase				3-Phase	1-Phase
								3-Phase	1-Phase	3-Phase	1-Phase							
		Ratios																
1		Subtransmission	STRAN-C	1.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
2		Distribution Plant	DIST-C1	1.0000	0.0000	0.0000	0.52208	0.04340	0.31958	0.00950	0.04424	0.00000	0.00000	0.00000	0.00000	0.06120	0.06120	
3		Distr. Plant - w/o subs.	DIST-C2	1.0000	0.0000	0.0000	0.52208	0.04340	0.31958	0.00950	0.04424	0.00000	0.00000	0.00000	0.00000	0.06120	0.06120	
4		Substations (362)	362-C	1.0000	0.0000	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
5		Poles, Towers & Fict. (364)	364-C	1.0000	0.0000	0.0000	0.87449	0.04858	0.07893	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
6		Overhead Conductors (365)	365-C	1.0000	0.0000	0.0000	0.98673	0.00087	0.01239	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
7		Underground Conduit (366)	366-C	1.0000	0.0000	0.0000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
8		Underground Cond. (367)	367-C	1.0000	0.0000	0.0000	0.81029	0.00131	0.18840	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
9		Transformers (368)	368-C	1.0000	0.0000	0.0000	0.03196	0.20569	0.78234	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
10		Services (369)	369-C	1.0000	0.0000	0.0000	0.0000	0.01536	0.98464	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
11		Meters (370)	370-C	1.0000	0.0000	0.0000	0.00913	0.00000	0.00000	0.17510	0.81577	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
12		364, 365 & 369	DIST-OH1-C	1.0000	0.0000	0.0000	0.60484	0.02794	0.38713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
13		366, 367 & 369	DIST-UG1-C	1.0000	0.0000	0.0000	0.63311	0.00438	0.36251	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
14		364, 365, 368 & 369	DIST-OH2-C	1.0000	0.0000	0.0000	0.41495	0.08888	0.49818	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
15		366, 367, 368 & 369	DIST-UG2-C	1.0000	0.0000	0.0000	0.48480	0.05401	0.46108	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
16		Metering & Billing	M&B-C	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000	
17		Consumer Services	CS-C	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	
18		Lights	LTS-C	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000	0.0000	
19		Transmission & Distribution	T&D-C	1.0000	0.0000	0.0000	0.52208	0.04340	0.31958	0.00950	0.04424	0.00000	0.00000	0.00000	0.00000	0.06120	0.06120	
20		Total Plant In Service	PLTINS-C	1.0000	0.0000	0.0000	0.50545	0.03865	0.29632	0.01043	0.04858	0.03526	0.00528	0.00528	0.05573	0.05573	0.05573	
21		Net Utility Plant	NUP-C	1.0000	0.0000	0.0000	0.51288	0.04145	0.30841	0.01002	0.04670	0.01987	0.00469	0.00469	0.05810	0.05810	0.05810	
22		Labor - Total O&M	LABOR-C	1.0000	0.0000	0.0000	0.38903	0.01167	0.10545	0.01806	0.08414	0.32463	0.07621	0.07621	0.01082	0.01082	0.01082	
23		General Plant	GP-C	1.0000	0.0000	0.0000	0.36903	0.01167	0.10545	0.01806	0.08414	0.32463	0.07621	0.07621	0.01082	0.01082	0.01082	
24		Revenue	REV-C	0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
25		User Defined	PRIM-C	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
26		Account 587	587-C	1.0000	0.0000	0.0000	0.0000	0.11957	0.88043	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
27		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
28		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
29		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
30		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
31		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
32		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
33		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	
34		User Defined		0.0000	-	-	-	-	-	-	-	-	-	-	-	-	-	

Subfunctionalization of Distribution Expenses (Consumer-Related)

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
Transmission Operations														
1	560	Operations Supervision	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	561	Load Dispatching	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	562	Station Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	563	Overhead Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	564	Underground Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	565	Transmission by Others	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	566	Miscellaneous	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	567	Rents	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Maintenance														
10	568	Operations Supervision	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	569	Structures	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	570	Station Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	571	Overhead Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	572	Underground Line Expense	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	573	Miscellaneous	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Transmission O&M		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Operations														
18	580	Operations Supervision	DIST-C1	\$602,540	\$0	\$0	\$314,572	\$26,152	\$192,568	\$5,722	\$26,657	\$0	\$0	\$36,878
19	581	Load Dispatching	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	582	Station Expense	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	583	Overhead Line Expense	365-C	\$1,554,504	\$0	\$0	\$1,533,879	\$1,357	\$19,268	\$0	\$0	\$0	\$0	\$0
22	584	Underground Line Expense	367-C	\$1,655,984	\$0	\$0	\$1,341,825	\$2,173	\$311,987	\$0	\$0	\$0	\$0	\$0
23	585	Street Lighting	LTS-C	\$7,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,622
24	586	Meter Expense	370-C	\$3,958,356	\$0	\$0	\$36,130	\$0	\$693,128	\$3,229,099	\$0	\$0	\$0	\$0
25	587	Customer Installation	587-C	\$892,452	\$0	\$0	\$0	\$106,712	\$785,740	\$0	\$0	\$0	\$0	\$0
26	588	Miscellaneous	DIST-C1	\$2,953,528	\$0	\$0	\$1,541,970	\$128,190	\$943,885	\$28,048	\$130,669	\$0	\$0	\$180,767
27	589	Rents	DIST-C1	\$15,953	\$0	\$0	\$9,329	\$692	\$5,098	\$152	\$706	\$0	\$0	\$976
28		Subtotal		\$11,640,840	\$0	\$0	\$4,776,704	\$265,275	\$2,258,538	\$727,049	\$3,387,131	\$0	\$0	\$226,243
Distribution Maintenance														
29	590	Maintenance Supervision	DIST-C1	\$2,560,850	\$0	\$0	\$1,336,961	\$111,147	\$818,394	\$24,319	\$113,298	\$0	\$0	\$156,733
30	591	Structures	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	592	Station Expense	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	593	Overhead Line Expense	365-C	\$5,843,001	\$0	\$0	\$5,765,477	\$6,100	\$72,424	\$0	\$0	\$0	\$0	\$0
33	594	Underground Line Expense	367-C	\$3,859,008	\$0	\$0	\$3,122,047	\$5,055	\$725,906	\$0	\$0	\$0	\$0	\$0
34	595	Line Transformers	368-C	\$265,284	\$0	\$0	\$8,480	\$54,567	\$202,237	\$0	\$0	\$0	\$0	\$0
35	596	Street Lighting	LTS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	597	Meters	370-C	\$17,902	\$0	\$0	\$163	\$0	\$0	\$3,135	\$14,604	\$0	\$0	\$0
37	598	Miscellaneous	DIST-C1	\$1,241,233	\$0	\$0	\$648,019	\$53,872	\$396,672	\$11,787	\$54,914	\$0	\$0	\$75,968
38		Subtotal		\$13,781,278	\$0	\$0	\$10,881,148	\$229,742	\$2,215,632	\$39,241	\$182,814	\$0	\$0	\$232,701
39		Subtotal - Distribution O&M		\$25,422,217	\$0	\$0	\$15,657,852	\$495,017	\$4,474,170	\$766,290	\$3,569,945	\$0	\$0	\$458,944
Customer Accounts														
40	901	Supervision	M&B-C	\$176,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$176,709	\$0	\$0
41	902	Meter Reading	M&B-C	\$2,664,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,664,825	\$0	\$0
42	903	Customer Records	M&B-C	\$10,677,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,677,400	\$0	\$0
43	904	Uncollectible Accounts	M&B-C	\$254,893	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254,893	\$0	\$0

Sumter EC

Subfunctionalization of Distribution Expenses (Consumer-Related)

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		J Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
44	905	Miscellaneous	M&B-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45		Subtotal		\$13,773,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,773,827	\$0	\$0
Customer Service														
46	907	Supervision	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	908	Customer Assistance	CS-C	\$1,311,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,311,432	\$0
48	909	Advertising	CS-C	\$1,106,303	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106,303	\$0
49	910	Miscellaneous	CS-C	\$19,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,802	\$0
50		Subtotal		\$2,437,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,437,537	\$0
Sales														
51	911	Supervision	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	912	Demonstrating	CS-C	\$441,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$441,214	\$0
53	913	Advertising	CS-C	\$354,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$354,936	\$0
54	914	Revenues	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	915	Costs	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56	916	Miscellaneous	CS-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57		Subtotal		\$796,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$796,150	\$0
58		Subtotal - Distribution O&M Before A&G		\$42,429,732	\$0	\$0	\$15,657,852	\$496,017	\$4,474,170	\$766,290	\$3,568,945	\$13,773,827	\$3,233,687	\$458,944
59		Total Non-Fuel O&M Before A&G		\$42,429,732	\$0	\$0	\$15,657,852	\$496,017	\$4,474,170	\$766,290	\$3,568,945	\$13,773,827	\$3,233,687	\$458,944
60		Ratio - Total O&M		1.000000	0.000000	0.000000	0.369030	0.011667	0.105449	0.018060	0.084138	0.324627	0.076213	0.010817
Administrative & General														
61	920	Salaries	LABOR-C	\$2,505,206	\$0	\$0	\$924,497	\$29,228	\$264,171	\$45,245	\$210,783	\$813,257	\$190,929	\$27,098
62	921	Office Supplies	LABOR-C	\$2,305,643	\$0	\$0	\$850,852	\$26,899	\$243,128	\$41,640	\$193,992	\$748,473	\$175,719	\$24,939
63	922	Administrative & General	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	923	Outside Services	LABOR-C	\$296,166	\$0	\$0	\$109,294	\$3,455	\$31,230	\$5,349	\$24,919	\$96,144	\$22,572	\$3,204
65	924	Property Insurance	GP-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	925	Injuries & Damages	LABOR-C	\$817,569	\$0	\$0	\$301,707	\$9,538	\$86,212	\$14,765	\$68,788	\$265,405	\$62,309	\$8,843
67	926	Pensions & Benefits	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	927	Franchise	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	928	Regulatory Commission	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	929	Duplicate Charges	LABOR-C	(\$224,212)	\$0	\$0	(\$82,741)	(\$2,616)	(\$23,643)	(\$4,049)	(\$18,865)	(\$72,785)	(\$17,086)	(\$2,425)
71	930	Miscellaneous	LABOR-C	\$2,148,220	\$0	\$0	\$792,758	\$25,063	\$226,528	\$38,797	\$180,747	\$997,370	\$163,722	\$23,236
72	931	Rents	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	935	Maintenance	GP-C	\$2,237,895	\$0	\$0	\$625,851	\$26,109	\$235,984	\$40,417	\$188,292	\$726,481	\$170,556	\$24,206
74		Subtotal		\$10,068,488	\$0	\$0	\$3,722,219	\$117,676	\$1,063,609	\$182,164	\$848,655	\$3,274,344	\$768,719	\$109,101
Depreciation & Amortization														
75	403.1	Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	403.5	Transmission	STRAN-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	403.6	Distribution (Substation)	362-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	403.6	Distribution (Other)	DIST-C2	\$15,286,991	\$0	\$0	\$7,980,989	\$663,489	\$4,885,400	\$145,173	\$676,321	\$0	\$0	\$935,619
79	403.7	General	GP-C	\$1,797,204	\$0	\$0	\$663,222	\$20,968	\$189,513	\$32,458	\$151,213	\$583,420	\$136,970	\$19,440
80		Subtotal		\$17,084,194	\$0	\$0	\$8,644,211	\$684,457	\$5,074,913	\$177,630	\$827,533	\$583,420	\$136,970	\$955,059
Property Tax														
81	408.1	Property Tax	PLTINS-C	\$38,059	\$0	\$0	\$19,237	\$1,521	\$11,278	\$397	\$1,849	\$1,342	\$315	\$2,121
Tax - Payroll														

Subfunctionalization of Distribution Expenses (Consumer-Related)

A Line No.	B Account Number	C Plant Account	D Basis	E Balance	F Subtrans- mission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								I 3-Phase	I 1-Phase	K 3-Phase	K 1-Phase			
82	408.2	US Unemployment	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
83	408.3	FICA	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
84	408.4	State Social Security	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
85	408.5	State Tax	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86	408.6	Internal Usage kWh Tax	LABOR-C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	408.9	PSC Revenue Utility Tax	LABOR-C	\$8,659	\$0	\$0	\$3,195	\$101	\$913	\$156	\$729	\$2,811	\$680	\$94
88		Subtotal		\$8,659	\$0	\$0	\$3,195	\$101	\$913	\$156	\$729	\$2,811	\$680	\$94
		Debt Service												
89	427	Interest - LTD	NUP-C	\$10,048,435	\$0	\$0	\$5,151,450	\$416,506	\$3,078,899	\$100,719	\$489,221	\$200,675	\$47,112	\$563,853
90	431	Reserve Fund	NUP-C	\$362,746	\$0	\$0	\$185,968	\$15,036	\$111,148	\$3,636	\$16,939	\$7,244	\$1,701	\$21,077
91		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
94		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
95		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96		Subtotal		\$10,411,181	\$0	\$0	\$5,337,416	\$431,542	\$3,190,046	\$104,355	\$486,160	\$207,919	\$48,813	\$604,930
		Other Expenses												
97	426	Other Deductions	NUP-C	\$183,260	\$0	\$0	\$93,950	\$7,596	\$56,152	\$1,837	\$8,557	\$3,660	\$859	\$10,648
98		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
99		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
103		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
106		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
108		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
111		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112		User Defined	Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
113		Subtotal		\$183,260	\$0	\$0	\$93,950	\$7,596	\$56,152	\$1,837	\$8,557	\$3,660	\$859	\$10,648

114	Transmission O&M	Summary		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	Distribution O&M	Summary		\$25,422,217	\$0	\$0	\$15,657,852	\$495,017	\$4,474,170	\$766,290	\$3,569,945	\$0	\$0	\$458,944
116	Customer Accounts	Summary		\$13,773,827	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,773,827	\$0	\$0
117	Customer Service	Summary		\$2,437,537	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,437,537	\$0
118	Sales	Summary		\$796,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$796,150	\$0
119	Administrative & General	Summary		\$10,086,488	\$0	\$0	\$3,722,219	\$117,676	\$1,083,608	\$182,164	\$848,655	\$3,274,344	\$768,719	\$109,101
120	Depreciation & Amortization	Summary		\$17,084,194	\$0	\$0	\$8,644,211	\$684,457	\$5,074,913	\$177,630	\$827,533	\$583,420	\$136,970	\$955,059
121	Property Tax	Summary		\$38,059	\$0	\$0	\$19,237	\$1,521	\$11,278	\$397	\$1,849	\$1,342	\$315	\$2,121
122	Tax - Other	Summary		\$8,659	\$0	\$0	\$3,195	\$101	\$913	\$156	\$729	\$2,811	\$680	\$94
123	Interest Expense	Summary		\$10,411,181	\$0	\$0	\$5,337,416	\$431,542	\$3,190,046	\$104,355	\$486,160	\$207,919	\$48,813	\$604,930
124	Other Expenses	Summary		\$183,260	\$0	\$0	\$93,950	\$7,596	\$56,152	\$1,837	\$8,557	\$3,660	\$859	\$10,648
125	Total Expenses	Summary		\$60,241,573	\$0	\$0	\$33,478,080	\$1,737,910	\$13,871,081	\$1,232,830	\$5,743,428	\$17,847,323	\$4,190,024	\$2,140,897

Rate Class Information

Sumter EC

Summary of Rate Class Billing Units

A	B	C	D	E	F	G
Line No.	Rate Class	Service Level Code *	Number of Consumers	Number of Meters	Metered kWh Sold	Billing Demand
1	Lighting	5	20	0	34,783,056	0.0
2	Residential Service (RS)	5	192,216	192,216	2,379,747,969	0.0
3	General Service Non-Dem. (GS)	5	17,950	17,950	214,085,570	0.0
4	General Service Demand (GSD)	4	1,362	1,362	694,606,593	1,983,044.4
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	17	17	46,161,797	6,723.0
6	Rate 6	5	0	0	0	0.0
7	Rate 7	5	0	0	0	0.0
8	Rate 8	5	0	0	0	0.0
9	Rate 9	5	0	0	0	0.0
10	Rate 10	5	0	0	0	0.0
11	Rate 11	5	0	0	0	0.0
12	Rate 12	5	0	0	0	0.0
13	Rate 13	5	0	0	0	0.0
14	Rate 14	5	0	0	0	0.0
15	Rate 15	5	0	0	0	0.0
16	Rate 16	5	0	0	0	0.0
17	Rate 17	5	0	0	0	0.0
18	Rate 18	5	0	0	0	0.0
19	Rate 19	5	0	0	0	0.0
20	Rate 20	5	0	0	0	0.0
21	Total System		211,565	211,545	3,369,384,985	1,989,767.4

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

**Determination of Consumer
and Meter Allocators**

Sumter EC

Determination of Weighting Factors

A	B	C	D	E	F	G	H	I
Line No.	Rate Class	Service Level Code *	Installation Cost	Consumer Wt. Factor	Meter Install 1-phase	1-ph Meter Wt. Factor	Meter Install 3-phase	3-ph Meter Wt. Factor
1	Lighting	5	\$0	0.000	\$0	0.000	\$0	0.000
2	Residential Service (RS)	5	\$3,947	1.000	\$26	1.000	\$0	0.000
3	Irrigation (GS)	5	\$5,356	1.357	\$50	1.959	\$0	0.000
4	General Service Non-Dem. (GS)	5	\$5,297	1.342	\$44	1.725	\$0	0.000
5	General Service Demand (GSD)	4	\$10,267	2.601	\$0	0.000	\$184	1.000
6	Lg. Gen. Service Dem. (LGSD)	2	\$26,672	6.757	\$0	0.000	\$26,672	144.957
7	General Service-TOD (GST)	5	\$5,447	1.380	\$619	24.006	\$0	0.000
8	Gen. Service Dem. TOD (GSTD)	4	\$10,702	2.711	\$0	0.000	\$619	3.362
9	Gen. Serv. Dem.-Interrup. (GSDI)	4	\$16,363	4.145	\$0	0.000	\$619	3.362

Sumter EC

Determination of Weighted Consumers Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of Consumers	Weighting Factors	Number of Wt. Cons.	Wt. Cons. Allocation Factor 1	Wt. Cons. Allocation Factor 2
1	Lighting	5	20	0.000	0	0.00000	N/A
2	Residential Service (RS)	5	192,216	1.000	192,216	0.87297	N/A
3	General Service Non-Dem. (GS)	5	17,950	1.357	24,358	0.11062	N/A
4	General Service Demand (GSD)	4	1,362	2.601	3,543	0.01609	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	17	4.145	69	0.00031	N/A
6	Rate 6	5	0	0.000	0	0.00000	N/A
7	Rate 7	5	0	0.000	0	0.00000	N/A
8	Rate 8	5	0	0.000	0	0.00000	N/A
9	Rate 9	5	0	0.000	0	0.00000	N/A
10	Rate 10	5	0	0.000	0	0.00000	N/A
11	Rate 11	5	0	0.000	0	0.00000	N/A
12	Rate 12	5	0	0.000	0	0.00000	N/A
13	Rate 13	5	0	0.000	0	0.00000	N/A
14	Rate 14	5	0	0.000	0	0.00000	N/A
15	Rate 15	5	0	0.000	0	0.00000	N/A
16	Rate 16	5	0	0.000	0	0.00000	N/A
17	Rate 17	5	0	0.000	0	0.00000	N/A
18	Rate 18	5	0	0.000	0	0.00000	N/A
19	Rate 19	5	0	0.000	0	0.00000	N/A
20	Rate 20	5	0	0.000	0	0.00000	N/A
21	Total System		211,565		220,186	1.00000	N/A

Sumter EC

Determination of Unweighted Consumers Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of Consumers	Weighting Factors	Number of Unwt. Cons.	Unwt. Cons. Allocation Factor 1	Unwt. Cons. Allocation Factor 2
1	Lighting	5	20	1.000	20	0.00010	N/A
2	Residential Service (RS)	5	192,216	1.000	192,216	0.90855	N/A
3	General Service Non-Dem. (GS)	5	17,950	1.000	17,950	0.08484	N/A
4	General Service Demand (GSD)	4	1,362	1.000	1,362	0.00644	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	17	1.000	17	0.00008	N/A
6	Rate 6	5	0	1.000	0	0.00000	N/A
7	Rate 7	5	0	1.000	0	0.00000	N/A
8	Rate 8	5	0	1.000	0	0.00000	N/A
9	Rate 9	5	0	1.000	0	0.00000	N/A
10	Rate 10	5	0	1.000	0	0.00000	N/A
11	Rate 11	5	0	1.000	0	0.00000	N/A
12	Rate 12	5	0	1.000	0	0.00000	N/A
13	Rate 13	5	0	1.000	0	0.00000	N/A
14	Rate 14	5	0	1.000	0	0.00000	N/A
15	Rate 15	5	0	1.000	0	0.00000	N/A
16	Rate 16	5	0	1.000	0	0.00000	N/A
17	Rate 17	5	0	1.000	0	0.00000	N/A
18	Rate 18	5	0	1.000	0	0.00000	N/A
19	Rate 19	5	0	1.000	0	0.00000	N/A
20	Rate 20	5	0	1.000	0	0.00000	N/A
21	Total System		211,565		211,565	1.00000	N/A

Sumter EC

Determination of Weighted Meters (3-Phase) Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of 3-Phase Meters	3-Ph Meter Weighting Factors	Weighted Number of 3-Ph Meter	3-Ph. Met. Allocation Factor 1	3-Ph. Met. Allocation Factor 2
1	Lighting	5	0	0.000	0	0.00000	N/A
2	Residential Service (RS)	5	0	0.000	0	0.00000	N/A
3	General Service Non-Dem. (GS)	5	0	0.000	0	0.00000	N/A
4	General Service Demand (GSD)	4	1,362	1.000	1,362	0.96068	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	17	3.362	56	0.03932	N/A
6	Rate 6	5	0	0.000	0	0.00000	N/A
7	Rate 7	5	0	0.000	0	0.00000	N/A
8	Rate 8	5	0	0.000	0	0.00000	N/A
9	Rate 9	5	0	0.000	0	0.00000	N/A
10	Rate 10	5	0	0.000	0	0.00000	N/A
11	Rate 11	5	0	0.000	0	0.00000	N/A
12	Rate 12	5	0	0.000	0	0.00000	N/A
13	Rate 13	5	0	0.000	0	0.00000	N/A
14	Rate 14	5	0	0.000	0	0.00000	N/A
15	Rate 15	5	0	0.000	0	0.00000	N/A
16	Rate 16	5	0	0.000	0	0.00000	N/A
17	Rate 17	5	0	0.000	0	0.00000	N/A
18	Rate 18	5	0	0.000	0	0.00000	N/A
19	Rate 19	5	0	0.000	0	0.00000	N/A
20	Rate 20	5	0	0.000	0	0.00000	N/A
21	Total System		1,379		1,418	1.00000	N/A

Sumter EC

Determination of Weighted Meters (1-Phase) Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of 1-Phase Meters	1-Ph Meter Weighting Factors	Weighted Number of 1-Ph Meter	1-Ph. Met. Allocation Factor 1	1-Ph. Met. Allocation Factor 2
1	Lighting	5	0	0.000	0	0.00000	N/A
2	Residential Service (RS)	5	192,216	1.000	192,216	0.86126	N/A
3	General Service Non-Dem. (GS)	5	17,950	1.725	30,963	0.13874	N/A
4	General Service Demand (GSD)	4	0	0.000	0	0.00000	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	0	0.000	0	0.00000	N/A
6	Rate 6	5	0	0.000	0	0.00000	N/A
7	Rate 7	5	0	0.000	0	0.00000	N/A
8	Rate 8	5	0	0.000	0	0.00000	N/A
9	Rate 9	5	0	0.000	0	0.00000	N/A
10	Rate 10	5	0	0.000	0	0.00000	N/A
11	Rate 11	5	0	0.000	0	0.00000	N/A
12	Rate 12	5	0	0.000	0	0.00000	N/A
13	Rate 13	5	0	0.000	0	0.00000	N/A
14	Rate 14	5	0	0.000	0	0.00000	N/A
15	Rate 15	5	0	0.000	0	0.00000	N/A
16	Rate 16	5	0	0.000	0	0.00000	N/A
17	Rate 17	5	0	0.000	0	0.00000	N/A
18	Rate 18	5	0	0.000	0	0.00000	N/A
19	Rate 19	5	0	0.000	0	0.00000	N/A
20	Rate 20	5	0	0.000	0	0.00000	N/A
21	Total System		210,166		223,180	1.00000	N/A

Sumter EC

Determination of Unweighted Meters Allocation Factors

A	B	C	D	E	F	G	H
Line No.	Rate Class	Service Level Code *	Number of Meters	Weighting Factors	Unweighted Number of Meters	Unwt. Meter Allocation Factor 1	Unwt. Meter Allocation Factor 2
1	Lighting	5	0	1.000	0	0.00000	N/A
2	Residential Service (RS)	5	192,216	1.000	192,216	0.90863	N/A
3	General Service Non-Dem. (GS)	5	17,950	1.000	17,950	0.08485	N/A
4	General Service Demand (GSD)	4	1,362	1.000	1,362	0.00644	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	4	17	1.000	17	0.00008	N/A
6	Rate 6	5	0	1.000	0	0.00000	N/A
7	Rate 7	5	0	1.000	0	0.00000	N/A
8	Rate 8	5	0	1.000	0	0.00000	N/A
9	Rate 9	5	0	1.000	0	0.00000	N/A
10	Rate 10	5	0	1.000	0	0.00000	N/A
11	Rate 11	5	0	1.000	0	0.00000	N/A
12	Rate 12	5	0	1.000	0	0.00000	N/A
13	Rate 13	5	0	1.000	0	0.00000	N/A
14	Rate 14	5	0	1.000	0	0.00000	N/A
15	Rate 15	5	0	1.000	0	0.00000	N/A
16	Rate 16	5	0	1.000	0	0.00000	N/A
17	Rate 17	5	0	1.000	0	0.00000	N/A
18	Rate 18	5	0	1.000	0	0.00000	N/A
19	Rate 19	5	0	1.000	0	0.00000	N/A
20	Rate 20	5	0	1.000	0	0.00000	N/A
21	Total System		211,545		211,545	1.00000	N/A

Sumter EC

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

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Number of Weighted Consumers	Contribution to Distribution System Allocation Responsibility					Distribution System Allocation Factor				
			Subtrans- mission	Substation	Primary	Transformer & Secondary		Subtrans- mission	Substation	Primary	Transf. & Secondary	
						3-Phase	1-Phase				3-Phase	1-Phase
1	Lighting	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
2	Residential Service (RS)	192,216	192,216	192,216	192,216	0	192,216	0.87297	0.87297	0.87297	0.00000	0.88753
3	General Service Non-Dem. (GS)	24,358	24,358	24,358	24,358	0	24,358	0.11062	0.11062	0.11062	0.00000	0.11247
4	General Service Demand (GSD)	3,543	3,543	3,543	3,543	3,543	0	0.01609	0.01609	0.01609	0.98097	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	69	69	69	69	69	0	0.00031	0.00031	0.00031	0.01903	0.00000
6	Rate 6	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	220,186	220,186	220,186	220,186	3,612	216,574	1.00000	1.00000	1.00000	1.00000	1.00000

**Determination of Demand
and Energy Allocators**

Sumter EC

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

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

Hours in Period = 5,832

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Metered kWh Delivered	Loss Factor	kWh Delivered Adjusted to System Input	Average Demand	Calculated Maximum Demand	Excess Demand	Allocated Excess Demand	System kW Load Delivered (A&E)	Product. Demand Allocation Factor 1	Product. Demand Allocation Factor 2
1	Lighting	23,222,396	4.81%	24,395,317	4,183	4,032	(151)	(151)	4,032	0.00590	N/A
2	Residential Service (RS)	1,669,236,285	4.81%	1,753,546,425	300,677	580,457	279,780	233,853	534,529	0.78148	N/A
3	General Service Non-Dem. (GS)	145,984,601	4.81%	153,358,022	26,296	38,557	12,261	10,248	36,544	0.05343	N/A
4	General Service Demand (GSD)	466,660,279	4.81%	490,230,456	84,059	112,228	28,169	23,545	107,604	0.15731	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	31,332,801	4.81%	32,915,365	5,644	454	(5,190)	(4,338)	1,306	0.00191	N/A
6	Rate 6	0	4.81%	0	0	0	0	0	0	0.00000	N/A
7	Rate 7	0	4.81%	0	0	0	0	0	0	0.00000	N/A
8	Rate 8	0	4.81%	0	0	0	0	0	0	0.00000	N/A
9	Rate 9	0	4.81%	0	0	0	0	0	0	0.00000	N/A
10	Rate 10	0	4.81%	0	0	0	0	0	0	0.00000	N/A
11	Rate 11	0	4.81%	0	0	0	0	0	0	0.00000	N/A
12	Rate 12	0	4.81%	0	0	0	0	0	0	0.00000	N/A
13	Rate 13	0	4.81%	0	0	0	0	0	0	0.00000	N/A
14	Rate 14	0	4.81%	0	0	0	0	0	0	0.00000	N/A
15	Rate 15	0	4.81%	0	0	0	0	0	0	0.00000	N/A
16	Rate 16	0	4.81%	0	0	0	0	0	0	0.00000	N/A
17	Rate 17	0	4.81%	0	0	0	0	0	0	0.00000	N/A
18	Rate 18	0	4.81%	0	0	0	0	0	0	0.00000	N/A
19	Rate 19	0	4.81%	0	0	0	0	0	0	0.00000	N/A
20	Rate 20	0	4.81%	0	0	0	0	0	0	0.00000	N/A
21	Total System	2,336,436,362	4.81%	2,454,445,585	420,858	735,728	314,870	263,157	684,016	1.00000	N/A

Sumter EC

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

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

Hours in Period = 8,760

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Metered kWh Delivered	Loss Factor	kWh Delivered Adjusted to System Input	Average Demand	Calculated Maximum Demand	Excess Demand	Allocated Excess Demand	System kW Load Delivered (A&E)	Transm. Demand Allocation Factor 1	Transm. Demand Allocation Factor 2
1	Lighting	34,783,056	5.08%	36,643,133	4,183	4,032	(151)	(151)	4,032	0.00604	N/A
2	Residential Service (RS)	2,379,747,969	5.08%	2,507,008,605	286,188	829,867	543,679	217,087	503,275	0.75437	N/A
3	General Service Non-Dem. (GS)	214,085,570	5.08%	225,534,120	25,746	56,704	30,958	12,361	38,107	0.05712	N/A
4	General Service Demand (GSD)	694,606,593	5.08%	731,751,735	83,533	167,519	83,986	33,535	117,068	0.17548	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	46,161,797	5.08%	48,630,369	5,551	3,334	(2,217)	(885)	4,666	0.00699	N/A
6	Rate 6	0	5.08%	0	0	0	0	0	0	0.00000	N/A
7	Rate 7	0	5.08%	0	0	0	0	0	0	0.00000	N/A
8	Rate 8	0	5.08%	0	0	0	0	0	0	0.00000	N/A
9	Rate 9	0	5.08%	0	0	0	0	0	0	0.00000	N/A
10	Rate 10	0	5.08%	0	0	0	0	0	0	0.00000	N/A
11	Rate 11	0	5.08%	0	0	0	0	0	0	0.00000	N/A
12	Rate 12	0	5.08%	0	0	0	0	0	0	0.00000	N/A
13	Rate 13	0	5.08%	0	0	0	0	0	0	0.00000	N/A
14	Rate 14	0	5.08%	0	0	0	0	0	0	0.00000	N/A
15	Rate 15	0	5.08%	0	0	0	0	0	0	0.00000	N/A
16	Rate 16	0	5.08%	0	0	0	0	0	0	0.00000	N/A
17	Rate 17	0	5.08%	0	0	0	0	0	0	0.00000	N/A
18	Rate 18	0	5.08%	0	0	0	0	0	0	0.00000	N/A
19	Rate 19	0	5.08%	0	0	0	0	0	0	0.00000	N/A
20	Rate 20	0	5.08%	0	0	0	0	0	0	0.00000	N/A
21	Total System	3,369,384,985	5.08%	3,549,567,963	405,202	1,061,456	656,254	261,947	667,149	1.00000	N/A

Sumter EC

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

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

Hours in Period = 8,760

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Metered kWh Delivered	Loss Factor	kWh Delivered Adjusted to System Input	Average Demand	Calculated Maximum Demand	Excess Demand	Allocated Excess Demand	System kW Load Delivered (A&E)	Energy Allocation Factor 1	Energy Allocation Factor 2
1	Lighting	34,783,056	5.08%	36,643,133	4,183	4,032	(151)	(151)	4,032	0.01032	N/A
2	Residential Service (RS)	2,379,747,969	5.08%	2,507,008,605	286,188	713,686	427,498	286,785	572,973	0.70629	N/A
3	General Service Non-Dem. (GS)	214,085,570	5.08%	225,534,120	25,746	52,436	26,690	17,905	43,651	0.06354	N/A
4	General Service Demand (GSD)	694,606,593	5.08%	731,751,735	83,533	140,628	57,095	38,302	121,835	0.20615	N/A
5	Gen. Serv. Dem.-Interrup. (GSDI)	46,161,797	5.08%	48,630,369	5,551	9,346	3,794	2,545	8,097	0.01370	N/A
6	Rate 6	0	5.08%	0	0	0	0	0	0	0.00000	N/A
7	Rate 7	0	5.08%	0	0	0	0	0	0	0.00000	N/A
8	Rate 8	0	5.08%	0	0	0	0	0	0	0.00000	N/A
9	Rate 9	0	5.08%	0	0	0	0	0	0	0.00000	N/A
10	Rate 10	0	5.08%	0	0	0	0	0	0	0.00000	N/A
11	Rate 11	0	5.08%	0	0	0	0	0	0	0.00000	N/A
12	Rate 12	0	5.08%	0	0	0	0	0	0	0.00000	N/A
13	Rate 13	0	5.08%	0	0	0	0	0	0	0.00000	N/A
14	Rate 14	0	5.08%	0	0	0	0	0	0	0.00000	N/A
15	Rate 15	0	5.08%	0	0	0	0	0	0	0.00000	N/A
16	Rate 16	0	5.08%	0	0	0	0	0	0	0.00000	N/A
17	Rate 17	0	5.08%	0	0	0	0	0	0	0.00000	N/A
18	Rate 18	0	5.08%	0	0	0	0	0	0	0.00000	N/A
19	Rate 19	0	5.08%	0	0	0	0	0	0	0.00000	N/A
20	Rate 20	0	5.08%	0	0	0	0	0	0	0.00000	N/A
21	Total System	3,369,384,985	5.08%	3,549,567,963	405,202	920,129	514,927	345,386	750,588	1.00000	N/A

Sumter EC

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

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Aggregate Class load @ Dist. Sys. Input Level	Contribution to Distribution System Allocation Responsibility					Distribution System Allocation Factor				
			Subtrans- mission	Substation	Primary	Transformer & Secondary		Subtrans- mission	Substation	Primary	Transf. & Secondary	
						3-Phase	1-Phase				3-Phase	1-Phase
1	Lighting	4,032	4,032	4,032	4,032	0	4,032	0.00537	0.00537	0.00537	0.00000	0.00650
2	Residential Service (RS)	572,973	572,973	572,973	572,973	0	572,973	0.76337	0.76337	0.76337	0.00000	0.92317
3	General Service Non-Dem. (GS)	43,651	43,651	43,651	43,651	0	43,651	0.05816	0.05816	0.05816	0.00000	0.07033
4	General Service Demand (GSD)	121,835	121,835	121,835	121,835	121,835	0	0.16232	0.16232	0.16232	0.93768	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	8,097	8,097	8,097	8,097	8,097	0	0.01079	0.01079	0.01079	0.06232	0.00000
6	Rate 6	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0	0	0	0	0	0	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	750,588	750,588	750,588	750,588	129,932	620,656	1.00000	1.00000	1.00000	1.00000	1.00000

Summary of Allocation Factors

Sumter EC

Summary of Allocation Factors
Consumer and Meter

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Wt. Cons. Allocation Factor 1	Unwt. Cons. Allocation Factor 1	3-Ph. Meter Allocation Factor 1	1-Ph. Meter Allocation Factor 1	Unwt. Meter Allocation Factor 1	Subtransm. Consumer Allocation Factor	Substation Consumer Allocation Factor	Primary Consumer Allocation Factor	3-Phase Transf. & Sec. Consumer Allocation Factor	1-Phase Transf. & Sec. Consumer Allocation Factor	User Defined Allocation Factor
1	Lighting	0.00000	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2	Residential Service (RS)	0.87297	0.90855	0.00000	0.86126	0.90863	0.87297	0.87297	0.87297	0.00000	0.88753	0.00000
3	General Service Non-Dem. (GS)	0.11062	0.08484	0.00000	0.13874	0.08485	0.11062	0.11062	0.11062	0.00000	0.11247	0.00000
4	General Service Demand (GSD)	0.01609	0.00644	0.96068	0.00000	0.00644	0.01609	0.01609	0.01609	0.98097	0.00000	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00031	0.00008	0.03932	0.00000	0.00008	0.00031	0.00031	0.00031	0.01903	0.00000	0.00000
6	Rate 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000

Sumter EC

Summary of Allocation Factors
Demand and Energy

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Production Demand Allocation Factor 1	Transmission Demand Allocation Factor 1	Subtransm. Demand Allocation Factor	Substation Demand Allocation Factor	Primary Demand Allocation Factor	3-Phase Transf. & Sec. Demand Allocation Factor	1-Phase Transf. & Sec. Demand Allocation Factor	Energy Allocation Factor	User Defined Allocation Factor	User Defined Allocation Factor	User Defined Allocation Factor
1	Lighting	0.00590	0.00604	0.00537	0.00537	0.00537	0.00000	0.00650	0.01032	0.00000	0.00000	0.00000
2	Residential Service (RS)	0.78146	0.75437	0.76337	0.76337	0.76337	0.00000	0.92317	0.70629	0.00000	0.00000	0.00000
3	General Service Non-Dem. (GS)	0.05343	0.05712	0.05816	0.05816	0.05816	0.00000	0.07033	0.06354	0.00000	0.00000	0.00000
4	General Service Demand (GSD)	0.15731	0.17548	0.16232	0.16232	0.16232	0.93768	0.00000	0.20615	0.00000	0.00000	0.00000
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00191	0.00699	0.01079	0.01079	0.01079	0.06232	0.00000	0.01370	0.00000	0.00000	0.00000
6	Rate 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Rate 7	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	Rate 8	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9	Rate 9	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
10	Rate 10	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
11	Rate 11	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
12	Rate 12	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
13	Rate 13	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
14	Rate 14	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
15	Rate 15	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
16	Rate 16	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
17	Rate 17	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	Rate 18	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	Rate 19	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	Rate 20	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	Total System	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000

Allocation of Plant Investment

Sumter EC

Allocation of Production Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Production Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00590	\$13,333	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.78146	\$1,767,461	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05343	\$120,837	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.15731	\$355,800	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00191	\$4,318	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$2,261,749	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Transmission Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Transmission Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00604	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.75437	\$0	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05712	\$0	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.17548	\$0	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00699	\$0	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Subtransmission Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Subtransm. Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00537	\$129,487	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$18,399,321	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$1,401,708	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$3,912,378	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$260,007	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$24,102,901	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Substation Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Substation Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Substation Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00537	\$471,326	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$66,972,648	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$5,102,151	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$14,240,868	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$946,412	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$87,733,405	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Primary Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Primary Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Primary Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00537	\$607,046	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$86,257,576	0.70629	\$0	0.87297	\$182,384,571	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$6,571,328	0.06354	\$0	0.11062	\$23,111,825	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$18,341,558	0.20615	\$0	0.01609	\$3,361,717	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$1,218,934	0.01370	\$0	0.00031	\$65,222	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$112,996,441	1.00000	\$0	1.00000	\$208,923,335	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 3-Phase Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	3-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00000	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.70629	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06354	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.93768	\$8,752,583	0.20615	\$0	0.98097	\$16,570,438	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.06232	\$581,674	0.01370	\$0	0.01903	\$321,490	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$9,334,257	1.00000	\$0	1.00000	\$16,891,927	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 1-Phase Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	1-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00650	\$263,583	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92317	\$37,453,510	0.70629	\$0	0.88753	\$110,824,764	0.00000	\$0
3	General Service Non-Dem. (GS)	0.07033	\$2,853,306	0.06354	\$0	0.11247	\$14,043,746	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20615	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01370	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$40,570,399	1.00000	\$0	1.00000	\$124,868,509	0.00000	\$0

Sumter EC

Allocation of 3-Phase Meter Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	3-Ph. Meter Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00000	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.70629	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06354	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.93768	\$0	0.20615	\$0	0.96068	\$3,924,148	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.06232	\$0	0.01370	\$0	0.03932	\$160,617	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$4,084,765	0.00000	\$0

Sumter EC

Allocation of 1-Phase Meter Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	1-Ph. Meter Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00650	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92317	\$0	0.70629	\$0	0.86126	\$16,389,707	0.00000	\$0
3	General Service Non-Dem. (GS)	0.07033	\$0	0.06354	\$0	0.13874	\$2,640,138	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20615	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01370	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$19,029,845	0.00000	\$0

Sumter EC

Allocation of Metering and Billing Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Unwt. Meter Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00537	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$0	0.70629	\$0	0.90863	\$7,395,000	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$0	0.06354	\$0	0.08485	\$690,565	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$0	0.20615	\$0	0.00644	\$52,405	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$0	0.01370	\$0	0.00008	\$638	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$8,138,608	0.00000	\$0

Sumter EC

Allocation of Consumer Services Plant Investment

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Plant Investment (Total)	Energy Allocation Factor 1	Energy-Rel. Plant Investment (Total)	Unwt. Cons. Allocation Factor 1	Consumer-Rel. Plant Investment (Total)	Allocation Factor (User Defined)	Plant Investment (User Defined)
1	Lighting	0.00537	\$0	0.01032	\$0	0.00010	\$183	0.00000	\$0
2	Residential Service (RS)	0.76337	\$0	0.70629	\$0	0.90855	\$1,735,961	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$0	0.06354	\$0	0.08484	\$162,109	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$0	0.20615	\$0	0.00644	\$12,302	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$0	0.01370	\$0	0.00008	\$150	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$1,910,704	0.00000	\$0

Allocation of Expenses

Sumter EC

Allocation of Production Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Production Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00590	\$277,218	0.01032	\$1,840,943	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.78146	\$36,748,109	0.70629	\$125,951,565	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05343	\$2,512,373	0.06354	\$11,330,785	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.15731	\$7,397,603	0.20615	\$36,763,048	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00191	\$89,783	0.01370	\$2,443,179	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$47,025,086	1.00000	\$178,329,520	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Transmission Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Transmission Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Wt. Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00604	\$191,811	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.75437	\$23,939,787	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05712	\$1,812,677	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.17548	\$5,568,700	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00699	\$221,955	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$31,734,930	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Subtransmission Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Subtransm. Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00537	\$5,125	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$728,257	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$55,480	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$154,854	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$10,291	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$954,008	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Substation Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Substation Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Substation Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00537	\$62,958	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$8,945,939	0.70629	\$0	0.87297	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$681,525	0.06354	\$0	0.11062	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$1,902,238	0.20615	\$0	0.01609	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$126,418	0.01370	\$0	0.00031	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$11,719,078	1.00000	\$0	1.00000	\$0	0.00000	\$0

Sumter EC

Allocation of Primary Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Primary Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Primary Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00537	\$210,216	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$29,870,395	0.70629	\$0	0.87297	\$29,225,483	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$2,275,605	0.06354	\$0	0.11062	\$3,703,462	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$6,351,553	0.20615	\$0	0.01609	\$538,685	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$422,108	0.01370	\$0	0.00031	\$10,451	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$39,129,877	1.00000	\$0	1.00000	\$33,478,080	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 3-Phase Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	3-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00000	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.70629	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06354	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.93768	\$856,866	0.20615	\$0	0.98097	\$1,704,834	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.06232	\$56,945	0.01370	\$0	0.01903	\$33,076	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$913,811	1.00000	\$0	1.00000	\$1,737,910	0.00000	\$0

Sumter EC

Allocation of Transformer & Secondary 1-Phase Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	1-Ph. T&S Consumer Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00650	\$28,787	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92317	\$4,090,516	0.70629	\$0	0.88753	\$12,311,024	0.00000	\$0
3	General Service Non-Dem. (GS)	0.07033	\$311,626	0.06354	\$0	0.11247	\$1,560,057	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20615	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01370	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$4,430,930	1.00000	\$0	1.00000	\$13,871,081	0.00000	\$0

Sumter EC

Allocation of 3-Phase Meter Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	3-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	3-Ph. Meter Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00000	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.00000	\$0	0.70629	\$0	0.00000	\$0	0.00000	\$0
3	General Service Non-Dem. (GS)	0.00000	\$0	0.06354	\$0	0.00000	\$0	0.00000	\$0
4	General Service Demand (GSD)	0.93768	\$0	0.20615	\$0	0.96068	\$1,184,354	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.06232	\$0	0.01370	\$0	0.03932	\$48,476	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$1,232,830	0.00000	\$0

Sumter EC

Allocation of 1-Phase Meter Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	1-Ph. T&S Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	1-Ph. Meter Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00650	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.92317	\$0	0.70629	\$0	0.86126	\$4,946,604	0.00000	\$0
3	General Service Non-Dem. (GS)	0.07033	\$0	0.06354	\$0	0.13874	\$796,824	0.00000	\$0
4	General Service Demand (GSD)	0.00000	\$0	0.20615	\$0	0.00000	\$0	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.00000	\$0	0.01370	\$0	0.00000	\$0	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$5,743,428	0.00000	\$0

Sumter EC

Allocation of Metering and Billing Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Unwt. Meter Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00537	\$0	0.01032	\$0	0.00000	\$0	0.00000	\$0
2	Residential Service (RS)	0.76337	\$0	0.70629	\$0	0.90863	\$16,216,651	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$0	0.06354	\$0	0.08485	\$1,514,354	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$0	0.20615	\$0	0.00644	\$114,920	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$0	0.01370	\$0	0.00008	\$1,399	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$17,847,323	0.00000	\$0

Sumter EC

Allocation of Consumer Services Expenses

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Subtransm. Demand Allocation Factor 1	Demand-Rel. Expenses (Total)	Energy Allocation Factor 1	Energy-Rel. Expenses (Total)	Unwt. Cons. Allocation Factor 1	Consumer-Rel. Expenses (Total)	Allocation Factor (User Defined)	Expense (User Defined)
1	Lighting	0.00537	\$0	0.01032	\$0	0.00010	\$401	0.00000	\$0
2	Residential Service (RS)	0.76337	\$0	0.70629	\$0	0.90855	\$3,806,825	0.00000	\$0
3	General Service Non-Dem. (GS)	0.05816	\$0	0.06354	\$0	0.08484	\$355,492	0.00000	\$0
4	General Service Demand (GSD)	0.16232	\$0	0.20615	\$0	0.00644	\$26,977	0.00000	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	0.01079	\$0	0.01370	\$0	0.00008	\$328	0.00000	\$0
6	Rate 6	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
7	Rate 7	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
8	Rate 8	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
9	Rate 9	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
10	Rate 10	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
11	Rate 11	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
12	Rate 12	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
13	Rate 13	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
14	Rate 14	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
15	Rate 15	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
16	Rate 16	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
17	Rate 17	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
18	Rate 18	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
19	Rate 19	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
20	Rate 20	0.00000	\$0	0.00000	\$0	0.00000	\$0	0.00000	\$0
21	Total System	1.00000	\$0	1.00000	\$0	1.00000	\$4,190,024	0.00000	\$0

Summary of Unbundled Plant Investment

Sumter EC

Summary of Unbundled Plant Investment (Demand Related)

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		J Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$1,484,775	\$13,333	\$0	\$128,487	\$471,328	\$607,046	\$0	\$263,583	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$210,850,516	\$1,767,461	\$0	\$18,399,321	\$68,972,848	\$86,257,576	\$0	\$37,453,510	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$16,049,330	\$120,837	\$0	\$1,401,708	\$5,102,151	\$6,571,328	\$0	\$2,853,308	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$45,603,186	\$355,800	\$0	\$3,912,378	\$14,240,888	\$18,341,558	\$8,752,583	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,011,345	\$4,318	\$0	\$280,007	\$846,412	\$1,218,934	\$581,674	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$276,069,152	\$2,261,749	\$0	\$24,102,901	\$87,733,405	\$112,998,441	\$9,334,257	\$40,570,399	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Plant Investment (Energy Related)

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

Sumter EC

Summary of Unbundled Plant Investment (Consumer Related)

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Lights
								J 3-Phase	J 1-Phase	K 3-Phase	L 1-Phase			
1	Lighting	\$23,679,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$183	\$23,678,870
2	Residential Service (RS)	\$318,730,002	\$0	\$0	\$0	\$0	\$182,384,571	\$0	\$110,824,764	\$0	\$16,389,707	\$7,395,000	\$1,735,961	\$0
3	General Service Non-Dem. (GS)	\$40,848,382	\$0	\$0	\$0	\$0	\$23,111,825	\$0	\$14,043,746	\$0	\$2,840,138	\$690,585	\$162,108	\$0
4	General Service Demand (GSD)	\$23,921,009	\$0	\$0	\$0	\$0	\$3,361,717	\$16,570,438	\$0	\$3,924,148	\$0	\$52,405	\$12,302	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$548,117	\$0	\$0	\$0	\$0	\$65,222	\$321,490	\$0	\$160,617	\$0	\$638	\$150	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$407,526,563	\$0	\$0	\$0	\$0	\$208,923,335	\$16,891,927	\$124,868,509	\$4,064,765	\$19,029,845	\$8,138,608	\$1,910,704	\$23,678,870

Sumter EC

Summary of Unbundled Plant Investment (Total System)

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		J Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$25,163,828	\$13,333	\$0	\$129,487	\$471,328	\$807,046	\$0	\$263,583	\$0	\$0	\$0	\$183	\$23,678,870
2	Residential Service (RS)	\$529,580,518	\$1,787,481	\$0	\$18,399,321	\$66,972,648	\$268,642,146	\$0	\$148,278,274	\$0	\$18,389,707	\$7,395,000	\$1,735,961	\$0
3	General Service Non-Dem. (GS)	\$58,697,713	\$120,837	\$0	\$1,401,708	\$5,102,151	\$29,683,153	\$0	\$18,897,052	\$0	\$2,640,138	\$690,565	\$162,109	\$0
4	General Service Demand (GSD)	\$69,524,195	\$355,800	\$0	\$3,912,378	\$14,240,868	\$21,703,275	\$25,323,020	\$0	\$3,924,148	\$0	\$52,405	\$12,302	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,559,462	\$4,318	\$0	\$260,007	\$946,412	\$1,284,156	\$903,164	\$0	\$180,617	\$0	\$638	\$150	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$684,525,715	\$2,281,749	\$0	\$24,102,901	\$87,733,405	\$321,919,775	\$26,226,184	\$165,438,908	\$4,084,765	\$19,029,845	\$8,138,608	\$1,910,704	\$23,678,870

Summary of Unbundled Expenses

Sumter EC

Summary of Unbundled Expenses (Demand Related)

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$776,115	\$277,218	\$191,811	\$5,125	\$62,958	\$210,216	\$0	\$28,787	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$104,323,002	\$36,748,109	\$23,939,787	\$728,257	\$8,945,939	\$29,870,395	\$0	\$4,090,516	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem.	\$7,649,286	\$2,512,373	\$1,812,677	\$55,480	\$681,525	\$2,275,605	\$0	\$311,626	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (G)	\$22,231,816	\$7,397,603	\$5,568,700	\$154,854	\$1,902,238	\$6,351,553	\$656,866	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup.	\$927,500	\$89,783	\$221,955	\$10,291	\$126,418	\$422,108	\$56,945	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$135,907,719	\$47,025,086	\$31,734,930	\$954,008	\$11,719,078	\$39,129,877	\$913,811	\$4,430,930	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Expenses (Energy Related)

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$1,840,943	\$1,840,943	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$125,951,565	\$125,951,565	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem.	\$11,330,785	\$11,330,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (G)	\$36,763,048	\$36,763,048	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup.	\$2,443,179	\$2,443,179	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$178,329,520	\$178,329,520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Summary of Unbundled Expenses (Consumer Related)

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$2,141,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$401	\$2,140,897
2	Residential Service (RS)	\$66,506,587	\$0	\$0	\$0	\$0	\$29,225,483	\$0	\$12,311,024	\$0	\$4,946,604	\$16,216,651	\$3,806,825	\$0
3	General Service Non-Dem.	\$7,930,188	\$0	\$0	\$0	\$0	\$3,703,462	\$0	\$1,560,057	\$0	\$796,824	\$1,514,354	\$355,492	\$0
4	General Service Demand (G)	\$3,569,769	\$0	\$0	\$0	\$0	\$538,685	\$1,704,834	\$0	\$1,184,354	\$0	\$114,920	\$26,977	\$0
5	Gen. Serv. Dem.-Interrup.	\$93,731	\$0	\$0	\$0	\$0	\$10,451	\$33,076	\$0	\$48,476	\$0	\$1,399	\$328	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$80,241,573	\$0	\$0	\$0	\$0	\$33,478,080	\$1,737,910	\$13,871,081	\$1,232,830	\$5,743,428	\$17,847,323	\$4,190,024	\$2,140,897

Sumter EC

Summary of Unbundled Expenses (Total System)

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$4,758,356	\$2,118,161	\$191,811	\$5,125	\$62,958	\$210,216	\$0	\$28,787	\$0	\$0	\$0	\$401	\$2,140,897
2	Residential Service (RS)	\$296,781,155	\$162,699,674	\$23,939,787	\$728,257	\$8,945,939	\$59,095,878	\$0	\$16,401,540	\$0	\$4,946,604	\$16,216,651	\$3,806,825	\$0
3	General Service Non-Dem.	\$28,910,259	\$13,843,158	\$1,812,677	\$55,480	\$681,525	\$5,979,066	\$0	\$1,871,683	\$0	\$796,824	\$1,514,354	\$355,492	\$0
4	General Service Demand (G)	\$62,564,632	\$44,160,651	\$5,568,700	\$154,854	\$1,902,238	\$8,890,238	\$2,561,700	\$0	\$1,184,354	\$0	\$114,920	\$26,977	\$0
5	Gen. Serv. Dem.-Interrup.	\$3,464,410	\$2,532,962	\$221,955	\$10,291	\$126,418	\$432,559	\$90,021	\$0	\$48,476	\$0	\$1,399	\$328	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$394,478,812	\$225,354,606	\$31,734,930	\$954,008	\$11,719,078	\$72,607,957	\$2,651,721	\$18,302,011	\$1,232,830	\$5,743,428	\$17,847,323	\$4,190,024	\$2,140,897

Rate Base Calculation

Sumter EC

Determination of Total System Rate Base
By Rate Class

Line No.	Rate Class	C Net Plant Investment Total System	D		F Materials & Supplies Requir. <3>	G Prepayments Requir. <3>	H Consumer Deposits <3>	I Net Rate Base Total System
			Working Capital Requir.					
			Purchased Power <1>	Operations & Maint. <2>				
1	Lighting	\$25,163,828	\$387,618	\$417,314	\$629,088	\$9,902	\$639,488	\$25,968,262
2	Residential Service (RS)	\$529,580,518	\$8,157,540	\$8,782,500	\$13,239,344	\$208,399	\$13,458,223	\$546,510,079
3	General Service Non-Dem. (GS)	\$56,697,713	\$873,359	\$940,268	\$1,417,425	\$22,311	\$1,440,858	\$58,510,218
4	General Service Demand (GSD)	\$69,524,195	\$1,070,935	\$1,152,981	\$1,738,083	\$27,359	\$1,766,817	\$71,746,736
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,559,462	\$54,829	\$59,030	\$88,985	\$1,401	\$90,457	\$3,673,250
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$684,525,715	\$10,544,282	\$11,352,093	\$17,112,925	\$269,372	\$17,395,843	\$706,408,544

- <1> Purchased Power working capital requirement is a 15-day allocation of purchased power expense.
- <2> Operations & Maintenance working capital requirement is a 45-day allocation of total O&M expense.
- <3> Totals for each account prorated based on Net Plant Investment (Column C)

Sumter EC

Determination of Production Rate Base
By Rate Class

Line No.	Rate Class	C Net Plant Investment Total System	D Working Capital Requir.		F Materials & Supplies Requir. <3>	G Prepayments Requir. <3>	H Consumer Deposits <3>	I Net Rate Base Total System
			Purchased Power <1>	Operations & Maint. <2>				
1	Lighting	\$13,333	\$339,675	\$0	\$333	\$5	\$339	\$353,008
2	Residential Service (RS)	\$1,767,461	\$7,148,570	\$0	\$44,186	\$696	\$44,916	\$8,915,996
3	General Service Non-Dem. (GS)	\$120,837	\$765,337	\$0	\$3,021	\$48	\$3,071	\$886,171
4	General Service Demand (GSD)	\$355,800	\$938,476	\$0	\$8,895	\$140	\$9,042	\$1,294,269
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$4,318	\$48,048	\$0	\$108	\$2	\$110	\$52,366
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$2,261,749	\$9,240,106	\$0	\$56,543	\$890	\$57,478	\$11,501,810

- <1> Total Purchased Power working capital requirement for each rate class is prorated based on functionalized purchased power expense.
- <2> Total O&M working capital requirement for each rate class is prorated based on functionalized non-fuel O&M expense.
- <3> Totals for each account prorated based on Net Plant Investment (Column C)

Sumter EC

Determination of Transmission Rate Base
By Rate Class

Line No.	Rate Class	Net Plant Investment Total System	Working Capital Requir.		Materials & Supplies Requir. <3>	Prepayments Requir. <3>	Consumer Deposits <3>	Net Rate Base Total System
			Purchased Power <1>	Operations & Maint. <2>				
1	Lighting	\$0	\$47,943	\$1,152	\$0	\$0	\$0	\$49,095
2	Residential Service (RS)	\$0	\$1,008,970	\$24,244	\$0	\$0	\$0	\$1,033,214
3	General Service Non-Dem. (GS)	\$0	\$108,022	\$2,596	\$0	\$0	\$0	\$110,617
4	General Service Demand (GSD)	\$0	\$132,459	\$3,183	\$0	\$0	\$0	\$135,642
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0	\$6,782	\$163	\$0	\$0	\$0	\$6,945
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$0	\$1,304,175	\$31,337	\$0	\$0	\$0	\$1,335,513

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

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

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

Sumter EC

Determination of Distribution Rate Base
By Rate Class

Line No.	Rate Class	Net Plant Investment Total System	Working Capital Requir.		Materials & Supplies Requir. <3>	Prepayments Requir. <3>	Consumer Deposits <3>	Net Rate Base Total System
			Purchased Power <1>	Operations & Maint. <2>				
1	Lighting	\$25,150,494	\$0	\$416,162	\$628,754	\$9,897	\$639,149	\$25,566,159
2	Residential Service (RS)	\$527,813,057	\$0	\$8,758,256	\$13,195,159	\$207,703	\$13,413,307	\$536,560,869
3	General Service Non-Dem. (GS)	\$56,576,876	\$0	\$937,673	\$1,414,404	\$22,264	\$1,437,787	\$57,513,429
4	General Service Demand (GSD)	\$69,168,395	\$0	\$1,149,798	\$1,729,188	\$27,219	\$1,757,776	\$70,316,825
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,555,143	\$0	\$58,867	\$88,877	\$1,399	\$90,347	\$3,613,940
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$682,263,966	\$0	\$11,320,756	\$17,056,382	\$268,482	\$17,338,366	\$693,571,221

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

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

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

Functionalized Allocated Income Statement

Sumter EC

Functionalized Allocated Income Statement (Present Rate)
By Rate Class

\$47.75

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue <1>	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense <2>	Actual Return	Allocated Rate of Return
1	Lighting	\$7,749,409	\$180,978	\$7,930,387	\$2,118,161	\$191,811	\$2,448,384	\$4,758,356	\$3,172,032	\$642,866	\$3,814,898	14.69%
2	Residential Service (RS)	\$287,932,402	\$6,724,310	\$294,656,711	\$162,699,874	\$23,939,787	\$110,141,693	\$296,781,155	(\$2,124,444)	\$13,529,324	\$11,404,880	2.09%
3	General Service Non-Dem. (GS)	\$26,681,474	\$623,113	\$27,304,587	\$13,843,158	\$1,812,677	\$11,254,425	\$26,910,259	\$394,328	\$1,448,470	\$1,842,799	3.15%
4	General Service Demand (GSD)	\$60,818,004	\$1,420,330	\$62,238,335	\$44,160,651	\$5,568,700	\$12,835,281	\$62,584,632	(\$326,297)	\$1,776,152	\$1,449,854	2.02%
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,592,400	\$83,896	\$3,676,296	\$2,532,962	\$221,955	\$709,494	\$3,464,410	\$211,886	\$90,934	\$302,820	8.24%
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
21	Total System	\$386,773,689	\$9,032,627	\$395,806,317	\$225,354,606	\$31,734,930	\$137,389,276	\$394,478,812	\$1,327,504	\$17,487,747	\$18,815,251	2.66%

<1> Other Electric Revenue is prorated based on Present Rate Revenue (Column C)
<2> Interest Expense is allocated based on allocated Net Plant Investment to each rate class.

Sumter EC

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

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense	Actual Return
1	Lighting	\$0.22279	\$0.00520	\$0.22800	\$0.06090	\$0.00551	\$0.07039	\$0.13680	\$0.09119	\$0.01848	\$0.10968
2	Residential Service (RS)	\$0.12099	\$0.00283	\$0.12382	\$0.06837	\$0.01006	\$0.04628	\$0.12471	(\$0.00089)	\$0.00569	\$0.00479
3	General Service Non-Dem. (GS)	\$0.12463	\$0.00291	\$0.12754	\$0.06466	\$0.00847	\$0.05257	\$0.12570	\$0.00184	\$0.00677	\$0.00861
4	General Service Demand (GSD)	\$0.08756	\$0.00204	\$0.08960	\$0.06358	\$0.00802	\$0.01848	\$0.09007	(\$0.00047)	\$0.00256	\$0.00209
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0.07782	\$0.00182	\$0.07964	\$0.05487	\$0.00481	\$0.01537	\$0.07505	\$0.00459	\$0.00197	\$0.00656
6	Rate 6	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
7	Rate 7	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
8	Rate 8	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
9	Rate 9	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
10	Rate 10	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
11	Rate 11	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
12	Rate 12	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
13	Rate 13	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
14	Rate 14	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
15	Rate 15	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
16	Rate 16	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
17	Rate 17	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
18	Rate 18	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
19	Rate 19	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
20	Rate 20	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
21	Total System	\$0.11479	\$0.00268	\$0.11747	\$0.06688	\$0.00942	\$0.04078	\$0.11708	\$0.00039	\$0.00519	\$0.00558

Sumter EC

Functionalized Allocated Income Statement (Proposed Rate)
By Rate Class

A	B	C	D	E	F	G	H	I	J	K	L	M
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue <1>	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense <2>	Actual Return	Allocated Rate of Return
1	Lighting	\$7,749,409	\$174,442	\$7,923,852	\$2,118,161	\$191,811	\$2,448,384	\$4,758,356	\$3,165,496	\$642,866	\$3,808,363	14.67%
2	Residential Service (RS)	\$299,600,928	\$6,744,143	\$306,345,072	\$162,699,674	\$23,939,787	\$110,141,693	\$296,781,155	\$9,563,916	\$13,529,324	\$23,093,240	4.23%
3	General Service Non-Dem. (GS)	\$27,757,527	\$624,834	\$28,382,361	\$13,843,158	\$1,812,677	\$11,254,425	\$26,910,259	\$1,472,102	\$1,448,470	\$2,920,572	4.99%
4	General Service Demand (GSD)	\$62,563,990	\$1,408,342	\$63,972,332	\$44,160,651	\$5,568,700	\$12,835,281	\$62,564,632	\$1,407,700	\$1,776,152	\$3,183,852	4.44%
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,592,400	\$80,866	\$3,673,266	\$2,532,962	\$221,955	\$709,494	\$3,464,410	\$208,856	\$90,934	\$299,790	8.16%
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
21	Total System	\$401,264,255	\$9,032,627	\$410,296,883	\$225,354,606	\$31,734,930	\$137,389,276	\$394,478,812	\$15,818,070	\$17,487,747	\$33,305,817	4.71%

<1> Other Electric Revenue is prorated based on Present Rate Revenue (Column C)
<2> Interest Expense is allocated based on allocated Net Plant Investment to each rate class.

Sumter EC

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

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Rate Class	Present Rate Revenue	Other Electric Revenue <1>	Total Electric Revenue	Allocated Production Expenses	Allocated Transmission Expenses	Allocated Distribution Expenses	Total Allocated Expenses	Operating Margins	Interest Expense <2>	Actual Return
1	Lighting	\$0.22279	\$0.00502	\$0.22781	\$0.06090	\$0.00551	\$0.07039	\$0.13680	\$0.09101	\$0.01848	\$0.10949
2	Residential Service (RS)	\$0.12590	\$0.00283	\$0.12873	\$0.06837	\$0.01006	\$0.04628	\$0.12471	\$0.00402	\$0.00569	\$0.00970
3	General Service Non-Dem. (GS)	\$0.12966	\$0.00292	\$0.13257	\$0.06466	\$0.00847	\$0.05257	\$0.12570	\$0.00688	\$0.00677	\$0.01364
4	General Service Demand (GSD)	\$0.09007	\$0.00203	\$0.09210	\$0.06358	\$0.00802	\$0.01848	\$0.09007	\$0.00203	\$0.00256	\$0.00458
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$0.07782	\$0.00175	\$0.07957	\$0.05487	\$0.00481	\$0.01537	\$0.07505	\$0.00452	\$0.00197	\$0.00649
6	Rate 6	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
7	Rate 7	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
8	Rate 8	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
9	Rate 9	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
10	Rate 10	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
11	Rate 11	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
12	Rate 12	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
13	Rate 13	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
14	Rate 14	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
15	Rate 15	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
16	Rate 16	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
17	Rate 17	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
18	Rate 18	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
19	Rate 19	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
20	Rate 20	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
21	Total System	\$0.11909	\$0.00268	\$0.12177	\$0.06688	\$0.00942	\$0.04078	\$0.11708	\$0.00469	\$0.00519	\$0.00988

Subsidy/Excess Calculation

Sumter EC

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

A	B	C	D	E	F	G	H	I	J	K
Line No.	Rate Class	Actual Return	Req. Return for Equalized Rate of Ret.	(Subsidy) or Excess (C + D)	(Subsidy)/ Excess Reduction	Revenue Increase Allocation	Net Revenue Change (F + G)	Percent Revenue Change	Proposed Rate Revenues	Proposed Operating Margins
1	Lighting	\$3,814,898	\$691,667	\$3,123,231	(\$3,123,231)	\$532,687	(\$2,590,544)	-33.43%	\$5,158,865	\$581,488
2	Residential Service (RS)	\$11,404,880	\$14,556,342	(\$3,151,462)	\$3,151,462	\$11,210,567	\$14,362,029	4.99%	\$302,294,431	\$12,237,585
3	General Service Non-Dem. (GS)	\$1,842,799	\$1,558,425	\$284,374	(\$284,374)	\$1,200,221	\$915,847	3.43%	\$27,597,321	\$1,310,175
4	General Service Demand (GSD)	\$1,449,854	\$1,910,980	(\$461,126)	\$461,126	\$1,471,742	\$1,932,868	3.18%	\$62,750,872	\$1,606,570
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$302,820	\$97,837	\$204,983	(\$204,983)	\$75,349	(\$129,633)	-3.61%	\$3,462,767	\$82,252
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
21	Total System	\$18,815,251	\$18,815,251	\$0	100.0%	\$14,490,566	\$14,490,566	3.75%	\$401,264,255	\$15,818,070

Determination of Unbundled Returns

Sumter EC

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

A	B	C	D	E	F
Line No.	Rate Class	Total	Production	Transmission	Distribution
1	Lighting	\$581,488	\$7,905	\$1,099	\$572,484
2	Residential Service (RS)	\$12,237,585	\$199,649	\$23,136	\$12,014,800
3	General Service Non-Dem. (GS)	\$1,310,175	\$19,843	\$2,477	\$1,287,855
4	General Service Demand (GSD)	\$1,606,570	\$28,982	\$3,037	\$1,574,551
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$82,252	\$1,173	\$156	\$80,924
6	Rate 6	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0
21	Total System	\$15,818,070	\$257,551	\$29,905	\$15,530,614

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

ASSUMPTIONS

Subsidy/Excess Percentage 100.0%
 Proposed Revenue Change \$14,490,566

Sumter EC

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

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$35,627	\$1,035	\$1,099	\$2,947	\$10,728	\$13,818	\$0	\$8,000	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$4,827,863	\$45,094	\$23,136	\$418,630	\$1,524,523	\$1,963,513	\$0	\$852,568	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$388,657	\$3,601	\$2,477	\$31,907	\$118,140	\$149,583	\$0	\$84,950	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$1,037,905	\$4,855	\$3,037	\$89,061	\$324,180	\$417,528	\$199,244	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interup. (GSDI)	\$88,645	\$42	\$156	\$5,918	\$21,543	\$27,748	\$13,240	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$6,338,497	\$54,626	\$29,905	\$548,665	\$1,997,113	\$2,572,187	\$212,484	\$923,517	\$0	\$0	\$0	\$0	\$0

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

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

Sumter EC

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

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$6,870	\$6,870	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$154,555	\$154,555	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$16,242	\$16,242	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$24,127	\$24,127	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$1,131	\$1,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$202,925	\$202,925	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

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

Sumter EC

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

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
								1	Lighting	\$538,990	\$0			
2	Residential Service (RS)	\$7,255,367	\$0	\$0	\$0	\$0	\$4,151,688	\$0	\$2,522,744	\$0	\$373,085	\$168,335	\$39,516	\$0
3	General Service Non-Dem. (GS)	\$925,278	\$0	\$0	\$0	\$0	\$528,092	\$0	\$319,677	\$0	\$80,097	\$15,719	\$3,690	\$0
4	General Service Demand (GSD)	\$544,539	\$0	\$0	\$0	\$0	\$76,528	\$377,210	\$0	\$89,329	\$0	\$1,193	\$280	\$0
5	Gen. Serv. Dem.-Interup. (GSDI)	\$12,477	\$0	\$0	\$0	\$0	\$1,485	\$7,318	\$0	\$3,656	\$0	\$15	\$3	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$9,278,648	\$0	\$0	\$0	\$0	\$4,755,780	\$384,528	\$2,842,421	\$92,985	\$433,182	\$185,262	\$43,494	\$538,986

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

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

Sumter EC

Allocation of Proposed Operating Margins (Total System)

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$581,488	\$7,905	\$1,099	\$2,947	\$10,728	\$13,818	\$0	\$6,000	\$0	\$0	\$0	\$4	\$538,986
2	Residential Service (RS)	\$12,237,685	\$199,649	\$23,136	\$418,830	\$1,524,523	\$6,115,199	\$0	\$3,375,312	\$0	\$373,085	\$168,335	\$39,516	\$0
3	General Service Non-Dem. (GS)	\$1,310,175	\$19,843	\$2,477	\$31,907	\$116,140	\$675,675	\$0	\$384,626	\$0	\$60,097	\$15,719	\$3,690	\$0
4	General Service Demand (GSD)	\$1,606,570	\$28,982	\$3,037	\$89,061	\$324,180	\$494,054	\$576,454	\$0	\$89,329	\$0	\$1,193	\$280	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$82,252	\$1,173	\$156	\$5,918	\$21,543	\$29,231	\$20,558	\$0	\$3,656	\$0	\$15	\$3	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$15,818,070	\$257,551	\$29,905	\$548,665	\$1,997,113	\$7,327,976	\$597,012	\$3,765,938	\$92,985	\$433,182	\$185,262	\$43,494	\$538,986

Determination of Unbundled Revenue Requirements

Sumter EC

Determination of Unbudled Revenue Requirements (Demand Related)

Line No.	Rate Class	C Total	D Production	E Transmission	F Subtransmission	G Substation	H Primary	J Transf. & Secondary		L Meters		M Metering & Billing	N Consumer Services	O Lights
								I 3-Phase	I 1-Phase	K 3-Phase	K 1-Phase			
1	Lighting	\$811,742	\$278,253	\$192,910	\$8,073	\$73,686	\$224,033	\$0	\$34,787	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$109,150,666	\$36,793,203	\$23,962,923	\$1,147,087	\$10,470,461	\$31,833,907	\$0	\$4,943,084	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$8,017,943	\$2,515,974	\$1,815,154	\$87,387	\$797,865	\$2,425,187	\$0	\$376,576	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$23,269,721	\$7,402,458	\$5,571,738	\$243,916	\$2,228,418	\$6,769,081	\$1,056,110	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$996,145	\$89,824	\$222,110	\$16,210	\$147,961	\$449,854	\$70,186	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$142,248,217	\$47,079,712	\$31,764,836	\$1,502,672	\$13,718,191	\$41,702,063	\$1,126,266	\$5,354,447	\$0	\$0	\$0	\$0	\$0

Sumter EC

Determination of Unbudded Revenue Requirements (Energy Related)

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$1,847,813	\$1,847,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Residential Service (RS)	\$128,106,121	\$128,106,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	General Service Non-Dem. (GS)	\$11,347,027	\$11,347,027	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	General Service Demand (GSD)	\$38,787,174	\$38,787,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$2,444,310	\$2,444,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$178,532,445	\$178,532,445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Sumter EC

Determination of Unbudded Revenue Requirements (Consumer Related)

Line No.	Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$2,680,288	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$405	\$2,679,883
2	Residential Service (RS)	\$73,761,954	\$0	\$0	\$0	\$0	\$33,377,169	\$0	\$14,833,769	\$0	\$5,319,689	\$16,384,688	\$3,846,342	\$0
3	General Service Non-Dem. (GS)	\$8,856,484	\$0	\$0	\$0	\$0	\$4,229,554	\$0	\$1,879,733	\$0	\$856,921	\$1,530,073	\$359,182	\$0
4	General Service Demand (GSD)	\$4,114,307	\$0	\$0	\$0	\$0	\$615,211	\$2,082,044	\$0	\$1,273,683	\$0	\$116,112	\$27,257	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$106,208	\$0	\$0	\$0	\$0	\$11,936	\$40,394	\$0	\$52,132	\$0	\$1,414	\$332	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$89,518,220	\$0	\$0	\$0	\$0	\$38,233,870	\$2,122,438	\$16,713,602	\$1,325,815	\$6,176,610	\$18,032,585	\$4,233,518	\$2,679,883

Sumter EC

Determination of Unbundled Revenue Requirements (Total System)

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Lights
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$5,339,843	\$2,126,066	\$192,910	\$8,073	\$73,686	\$224,033	\$0	\$34,787	\$0	\$0	\$0	\$405	\$2,679,883
2	Residential Service (RS)	\$309,018,740	\$162,899,323	\$23,962,923	\$1,147,087	\$10,470,461	\$65,211,077	\$0	\$19,776,853	\$0	\$5,319,689	\$16,384,986	\$3,846,342	\$0
3	General Service Non-Dem. (GS)	\$28,220,434	\$13,893,001	\$1,815,154	\$87,387	\$797,865	\$6,654,741	\$0	\$2,256,309	\$0	\$856,921	\$1,530,073	\$359,182	\$0
4	General Service Demand (GSD)	\$64,171,202	\$44,189,633	\$5,571,738	\$243,916	\$2,226,418	\$7,384,292	\$3,138,154	\$0	\$1,273,683	\$0	\$116,112	\$27,257	\$0
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$3,546,663	\$2,534,134	\$222,110	\$16,210	\$147,961	\$461,790	\$110,580	\$0	\$52,132	\$0	\$1,414	\$332	\$0
6	Rate 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Rate 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Rate 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Rate 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Rate 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Rate 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	Rate 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	Rate 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	Rate 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	Rate 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Rate 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	Rate 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	Rate 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	Rate 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Rate 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	Total System	\$410,296,883	\$225,612,157	\$31,764,836	\$1,502,672	\$13,716,191	\$79,935,933	\$3,248,733	\$22,067,949	\$1,325,815	\$6,176,610	\$18,032,585	\$4,233,518	\$2,679,883

Calculation of Unbundled Unit Charges

Sumter EC

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

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting													\$0.000
2	Residential Service (RS)													\$0.000
3	General Service Non-Dem. (GS)													\$0.000
4	General Service Demand (GSD)	\$11.734	\$3.733	\$2.810	\$0.123	\$1.123	\$3.413	\$0.533	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$5.192
6	Gen. Serv. Dem.-Interup. (GSDI)	\$148.170	\$13.361	\$33.038	\$2.411	\$22.008	\$66.913	\$10.440	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$101.772
8	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Sumter EC

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

Line No.	Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$23.337	\$8.000	\$5.546	\$0.232	\$2.118	\$6.441	\$0.000	\$1.000	\$0.000	\$0.000	\$0.000	\$0.000	\$9.792
2	Residential Service (RS)	\$45.886	\$15.461	\$10.070	\$0.482	\$4.400	\$13.377	\$0.000	\$2.077	\$0.000	\$0.000	\$0.000	\$0.000	\$20.336
3	General Service Non-Dem. (GS)	\$37.452	\$11.752	\$8.479	\$0.408	\$3.726	\$11.328	\$0.000	\$1.759	\$0.000	\$0.000	\$0.000	\$0.000	\$17.221
4	General Service Demand (GSD)	\$33.501	\$10.657	\$8.021	\$0.351	\$3.205	\$9.745	\$1.520	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$14.822
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$21.579	\$1.946	\$4.812	\$0.351	\$3.205	\$9.745	\$1.520	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$14.822
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Sumter EC

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

A Line No.	B Rate Class	C Total	D Production	E Transmission	F Subtrans- mission	G Substation	H Primary	I Transf. & Secondary		K Meters		M Metering & Billing	N Consumer Services	O Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
1	Lighting	\$53.124	\$53.124	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
2	Residential Service (RS)	\$52.991	\$52.991	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
3	General Service Non-Dem. (GS)	\$53.002	\$53.002	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
4	General Service Demand (GSD)	\$52.961	\$52.961	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$52.951	\$52.951	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Sumter EC

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

Line No.	Rate Class	Total	Production	Transmission	Subtransmission	Substation	Primary	Transf. & Secondary		Meters		Metering & Billing	Consumer Services	Total Distribution
								3-Phase	1-Phase	3-Phase	1-Phase			
								1	Lighting	\$11,029.991	\$0.000			
2	Residential Service (RS)	\$31.979	\$0.000	\$0.000	\$0.000	\$0.000	\$14.470	\$0.000	\$6.431	\$0.000	\$2.306	\$7.104	\$1.668	\$31.979
3	General Service Non-Dem. (GS)	\$41.112	\$0.000	\$0.000	\$0.000	\$0.000	\$19.636	\$0.000	\$8.727	\$0.000	\$3.978	\$7.104	\$1.668	\$41.112
4	General Service Demand (GSD)	\$251.705	\$0.000	\$0.000	\$0.000	\$0.000	\$37.637	\$127.375	\$0.000	\$77.921	\$0.000	\$7.104	\$1.668	\$251.705
5	Gen. Serv. Dem.-Interrup. (GSDI)	\$533.707	\$0.000	\$0.000	\$0.000	\$0.000	\$59.979	\$202.985	\$0.000	\$261.971	\$0.000	\$7.104	\$1.668	\$533.707
6	Rate 6													\$0.000
7	Rate 7													\$0.000
8	Rate 8													\$0.000
9	Rate 9													\$0.000
10	Rate 10													\$0.000
11	Rate 11													\$0.000
12	Rate 12													\$0.000
13	Rate 13													\$0.000
14	Rate 14													\$0.000
15	Rate 15													\$0.000
16	Rate 16													\$0.000
17	Rate 17													\$0.000
18	Rate 18													\$0.000
19	Rate 19													\$0.000
20	Rate 20													\$0.000

Determination of Light Charges

Sumter EC

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

A	B	C	D	E	F	G	H	I	J
Line No.	Rate Class	Monthly kWh Usage	Number of Lights	Allocated Production Requirement	Allocated Transmission Requirement	Allocated Distribution Requirement	Directly Ass. Light Costs	Monthly Rate	Total Revenue
1	Unit Cost (\$/kWh-Mo.)			\$0.0611236	\$0.0055461	\$0.0098032			
2	Unit Cost (\$/Light-Mo.)						\$4.48		
3	100 Watt HPS	42	41,077	\$2.57	\$0.23	\$0.41	\$4.48	\$7.69	\$3,792,434
4	250 Watt HPS	104	4,701	\$6.36	\$0.58	\$1.02	\$4.48	\$12.44	\$701,487
5	400 Watt HPS	169	4,050	\$10.33	\$0.94	\$1.66	\$4.48	\$17.41	\$845,922
6	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
7	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
8	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
9	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
10	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
11	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
12	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
13	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
14	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
15	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
16	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
17	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
18	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
19	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
20	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
21	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
22	Light Type	0	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
21	Total System		49,828						\$5,339,843

Rate

Changes

**SUMTER ELECTRIC COOPERATIVE
COMPARISON OF PRESENT AND PROPOSED RATE STRUCTURES**

Line No.	Rate Component (a)	Present Rates			Proposed Rates			Increase/(Decrease)		Converted Daily Charge (j)
		Base (b)	WPCA (c)	Total (d) (b)+(c)	Base (e)	WPCA (f)	Total (g) (e)+(f)	Amount (h) (g)-(d)	Percent (i) (h)/(d)	
1	Residential Service (RS)									
2	Customer Charge									
3	Post Pay	\$25.00		\$25.00	\$30.00		\$30.00	\$5.00	20.00%	\$1.00
4	Pre-Pay	\$27.19		\$27.19	\$34.19		\$34.19	\$7.00	25.74%	\$1.14
5	Energy Charge									
6	First 1000 kWh	\$0.11060	(\$0.01570)	\$0.09490	\$0.11060	(\$0.02070)	\$0.08990	(\$0.00500)	-5.27%	
7	Over 1000 kWh	\$0.13060	(\$0.01570)	\$0.11490	\$0.13060	(\$0.02070)	\$0.10990	(\$0.00500)	-4.35%	
8	Minimum Charge	\$25.00		\$25.00	\$30.00		\$30.00	\$5.00	20.00%	
9										
10	General Service Non-Demand (GS)									
11	Customer Charge									
12	Single Phase	\$27.00		\$27.00	\$32.00		\$32.00	\$5.00	18.52%	\$1.07
13	Multi Phase	\$37.00		\$37.00	\$42.00		\$42.00	\$5.00	13.51%	\$1.40
14	Energy Charge									
15	On-Peak kWh	\$0.11520	(\$0.01570)	\$0.09950	\$0.1152	(\$0.02070)	\$0.09450	(\$0.00500)	-5.03%	
16	Off-Peak kWh	\$0.11520	(\$0.01570)	\$0.09950	\$0.1152	(\$0.02070)	\$0.09450	(\$0.00500)	-5.03%	
17										
18	General Service Demand (GSD)									
19	Customer Charge	\$65.00		\$65.00	\$80.00		\$80.00	\$15.00	23.08%	\$2.67
20	Demand Charge	\$5.75		\$5.75	\$5.95		\$5.95	\$0.20	3.48%	
21	Energy Charge	\$0.08890	(\$0.01570)	\$0.07320	\$0.09050	(\$0.02070)	\$0.06980	(\$0.00340)	-4.64%	
22										
23	Large General Service Demand (LGSD)									
24	Customer Charge	\$350.00		\$350.00	\$350.00		\$350.00	\$0.00	0.00%	\$11.67
25	Demand Charge	\$5.75		\$5.75	\$5.75		\$5.75	\$0.00	0.00%	
26	Energy Charge	\$0.08489	(\$0.01570)	\$0.06919	\$0.08489	(\$0.02070)	\$0.06419	(\$0.00500)	-7.23%	
27										

**SUMTER ELECTRIC COOPERATIVE
COMPARISON OF PRESENT AND PROPOSED RATE STRUCTURES**

Line No.	Rate Component (a)	Present Rates			Proposed Rates			Increase/(Decrease)		Converted Daily Charge (j)
		Base (b)	WPCA (c)	Total (d) (b)+(c)	Base (e)	WPCA (f)	Total (g) (e)+(f)	Amount (h) (g)-(d)	Percent (i) (h)/(d)	
28	General Service-Time of Use (GST)									
29	Customer Charge									
30	Single Phase	\$35.00		\$35.00	\$35.00		\$35.00	\$0.00	0.00%	\$1.17
31	Multi Phase	\$60.00		\$60.00	\$60.00		\$60.00	\$0.00	0.00%	\$2.00
32	Energy Charge									
33	On-Peak kWh	\$0.31000	(\$0.01570)	\$0.29430	\$0.31000	(\$0.02070)	\$0.28930	(\$0.00500)	-1.70%	
34	Off-Peak kWh	\$0.09900	(\$0.01570)	\$0.08330	\$0.09900	(\$0.02070)	\$0.07830	(\$0.00500)	-6.00%	
35										
36	General Service Demand Time-of-Day (GSTD)									
37	Customer Charge	\$350.00		\$350.00	\$350.00		\$350.00	\$0.00	0.00%	\$11.67
38	On-Peak Demand Charge	\$13.50		\$13.50	\$13.50		\$13.50	\$0.00	0.00%	
39	Energy Charge	\$0.09152	(\$0.01570)	\$0.07582	\$0.09152	(\$0.02070)	\$0.07082	(\$0.00500)	-6.59%	
40										
41	General Service Demand-Interruptible (GSDI)									
42	Customer Charge	\$350.00		\$350.00	\$350.00		\$350.00	\$0.00	0.00%	\$11.67
43	On-Peak Demand Charge	\$13.50		\$13.50	\$13.50		\$13.50	\$0.00	0.00%	
44	Energy Charge	\$0.09400	(\$0.01570)	\$0.07830	\$0.09400	(\$0.02070)	\$0.07330	(\$0.00500)	-6.39%	
45										
46	Outdoor Lights									
47	Small (100 watt HPS)	\$8.86	(\$0.66)	\$8.20	\$8.86	(\$0.87)	\$7.99	(\$0.21)	-2.56%	\$0.30
48	Medium (250 watt HPS)	\$15.27	(\$1.63)	\$13.64	\$15.27	(\$2.15)	\$13.12	(\$0.52)	-3.81%	\$0.51
49	Large (400 watt HPS)	\$20.87	(\$2.65)	\$18.22	\$20.87	(\$3.50)	\$17.37	(\$0.85)	-4.64%	\$0.70

**SUMTER ELECTRIC COOPERATIVE
COMPARISON OF PRESENT AND PROPOSED RATE STRUCTURES**

<u>Line No.</u>	<u>Description</u> (a)	<u>Monthly Charge</u>			<u>Daily Charge</u>		
		<u>Proposed Rate</u> (b)	<u>Energy Portion</u> (c)	<u>Capital Portion</u> (d)	<u>Proposed Rate</u> (e)	<u>Energy Portion</u> (f)	<u>Capital Portion</u> (g)
	Outdoor Lights						
1	100 watt HPS	\$8.86	\$3.67	\$5.19	\$0.30	\$0.12	\$0.17
2	250 watt HPS	\$15.27	\$9.08	\$6.19	\$0.51	\$0.30	\$0.21
3	400 watt HPS	\$20.87	\$14.76	\$6.11	\$0.70	\$0.49	\$0.20
4	35 watt LED	\$8.86	\$1.66	\$7.20	\$0.30	\$0.06	\$0.24
5	88 watt LED	\$15.27	\$5.00	\$10.27	\$0.51	\$0.17	\$0.34
6	140 watt LED	\$20.87	\$8.27	\$12.60	\$0.70	\$0.28	\$0.42

SUMTER ELECTRIC COOPERATIVE

Rate Comparison

Residential

Line No.	Usage a	<1>	<2>	Difference d c-b	Percent Difference e d/b
		Sumter Schedule RS (Present) b	Sumter Schedule RS (Proposed) c		
1	0	\$25.00	\$30.00	\$5.00	20.0%
2	500	\$70.95	\$75.95	\$5.00	7.0%
3	1,000	\$116.90	\$121.90	\$5.00	4.3%
4	1,500	\$172.85	\$177.85	\$5.00	2.9%
5	2,000	\$228.80	\$233.80	\$5.00	2.2%
6	2,500	\$284.75	\$289.75	\$5.00	1.8%
7	3,000	\$340.70	\$345.70	\$5.00	1.5%
8	5,000	\$564.50	\$569.50	\$5.00	0.9%

<1> Sumter Normalized WPCA Factor (\$0.01870)

<2> Sumter Proposed WPCA Factor (\$0.01870)

Line No.	Usage f	<4>	<3>	Difference i g-h	Percent Difference j i/g
		Duke RS-1 h	Sumter Schedule RS (Proposed) g		
9	0	\$9.66	\$30.00	\$20.34	67.8%
10	500	\$67.56	\$75.95	\$8.39	11.0%
11	1,000	\$125.46	\$121.90	(\$3.56)	-2.9%
12	1,500	\$196.49	\$177.85	(\$18.64)	-10.5%
13	2,000	\$267.52	\$233.80	(\$33.72)	-14.4%
14	2,500	\$338.55	\$289.75	(\$48.80)	-16.8%
15	3,000	\$409.58	\$345.70	(\$63.88)	-18.5%
16	5,000	\$693.70	\$569.50	(\$124.20)	-21.8%

<3> Sumter Proposed WPCA Factor (\$0.01870)

<4> Duke Billing Adjustments (Current Rates)

Fuel Charge (Over 1000 kWh)	\$0.03698
Fuel Charge (First 1000 kWh)	\$0.04698
Conservation Charge	\$0.00297
Capacity Pmt Charge	\$0.01248
Environmental Charge	\$0.00143
Asset Security Charge	\$0.00249

SUMTER ELECTRIC COOPERATIVE
Rate Comparison

General Service GS - Single Phase

Line No.	Usage a	<1>	<2>	Difference d c-b	Percent Difference e d/b
		Sumter Sched. GS (Present) b	Sumter Sched. GS (Proposed) c		
1	0	\$27.00	\$32.00	\$5.00	18.5%
2	500	\$75.25	\$80.25	\$5.00	6.6%
3	1,000	\$123.50	\$128.50	\$5.00	4.0%
4	2,000	\$220.00	\$225.00	\$5.00	2.3%
5	3,000	\$316.50	\$321.50	\$5.00	1.6%
6	5,000	\$509.50	\$514.50	\$5.00	1.0%
7	10,000	\$992.00	\$997.00	\$5.00	0.5%
8	15,000	\$1,474.50	\$1,479.50	\$5.00	0.3%

<1> Sumter Normalized WPCA Factor (\$0.01870)

<2> Sumter Proposed WPCA Factor (\$0.01870)

Line No.	Usage f	<4>	<3>	Difference i g-h	Percent Difference j i/g
		Duke GS-1 h	Sumter Sched. GS (Proposed) g		
9	0	\$12.78	\$32.00	\$19.22	60.1%
10	500	\$74.25	\$80.25	\$6.01	7.5%
11	1,000	\$135.71	\$128.50	(\$7.21)	-5.6%
12	2,000	\$258.64	\$225.00	(\$33.64)	-15.0%
13	3,000	\$381.57	\$321.50	(\$60.07)	-18.7%
14	5,000	\$627.43	\$514.50	(\$112.93)	-21.9%
15	10,000	\$1,242.08	\$997.00	(\$245.08)	-24.6%
16	15,000	\$1,856.73	\$1,479.50	(\$377.23)	-25.5%

<3> Sumter Proposed WPCA Factor (\$0.01870)

<4> Progress Billing Adjustments (Current Rates)

Fuel Charge (Secondary)	\$0.03974
Conservation Charge	\$0.00286
Capacity Prmt Charge	\$0.01192
Environmental Charge	\$0.00143
Asset Security Charge	\$0.00241

SUMTER ELECTRIC COOPERATIVE

Rate Comparison

General Service - Demand (50-500 kW)

Line No.	kW a	kWh/kW b	Usage c	<1> Sumter GSD (Present) d	<2> Sumter GSD (Proposed) e	Difference f e-d	Percent Difference g f/d	<3> Duke GSD-1 h	Difference i e-h	Percent Difference j i/e
1	50	50	2,500	\$528.00	\$557.00	\$29.00	5.49%	\$722.86	(\$165.86)	-29.8%
2	50	200	10,000	\$1,054.50	\$1,095.50	\$41.00	3.89%	\$1,248.08	(\$152.58)	-13.9%
3	50	400	20,000	\$1,756.50	\$1,813.50	\$57.00	3.25%	\$1,948.38	(\$134.88)	-7.4%
4	50	600	30,000	\$2,458.50	\$2,531.50	\$73.00	2.97%	\$2,648.68	(\$117.18)	-4.6%
5	100	50	5,000	\$991.00	\$1,034.00	\$43.00	4.34%	\$1,432.93	(\$398.93)	-38.6%
6	100	200	20,000	\$2,044.00	\$2,111.00	\$67.00	3.28%	\$2,483.38	(\$372.38)	-17.6%
7	100	400	40,000	\$3,448.00	\$3,547.00	\$99.00	2.87%	\$3,883.98	(\$336.98)	-9.5%
8	100	600	60,000	\$4,852.00	\$4,983.00	\$131.00	2.70%	\$5,284.58	(\$301.58)	-6.1%
9	250	50	12,500	\$2,380.00	\$2,465.00	\$85.00	3.57%	\$3,563.16	(\$1,098.16)	-44.5%
10	250	200	50,000	\$5,012.50	\$5,157.50	\$145.00	2.89%	\$6,189.28	(\$1,031.78)	-20.0%
11	250	400	100,000	\$8,522.50	\$8,747.50	\$225.00	2.64%	\$9,690.78	(\$943.28)	-10.8%
12	250	600	150,000	\$12,032.50	\$12,337.50	\$305.00	2.53%	\$13,192.28	(\$854.78)	-6.9%
13	500	50	25,000	\$4,695.00	\$4,850.00	\$155.00	3.30%	\$7,113.53	(\$2,263.53)	-46.7%
14	500	200	100,000	\$9,960.00	\$10,235.00	\$275.00	2.76%	\$12,365.78	(\$2,130.78)	-20.8%
15	500	400	200,000	\$16,980.00	\$17,415.00	\$435.00	2.56%	\$19,368.78	(\$1,953.78)	-11.2%
16	500	600	300,000	\$24,000.00	\$24,595.00	\$595.00	2.48%	\$26,371.78	(\$1,776.78)	-7.2%

<1> Sumter Normalized WPCA Factor	(\$0.01870)
<2> Sumter Proposed WPCA Factor	(\$0.01870)
<3> Duke Billing Adjustments (Current Rates)	
Fuel Charge	\$0.03974
Conservation Charge (\$/kW)	\$0.94000
Capacity Pmt Charge (\$/kW)	\$3.72000
Environmental Charge	\$0.00141
Asset Security Charge	\$0.00191

SUMTER ELECTRIC COOPERATIVE
Rate Comparison

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

Line No.	kW a	kWh/kW b	Usage c	<1>	<2>	Difference f e-d	Percent Difference g f/d
				Sumter GSDI (Present) d	Sumter GSDI (Proposed) e		
1	10		2,500	\$673.25	\$673.25	\$0.00	0.00%
2	10		10,000	\$1,238.00	\$1,238.00	\$0.00	0.00%
3	10		20,000	\$1,991.00	\$1,991.00	\$0.00	0.00%
4	10		30,000	\$2,744.00	\$2,744.00	\$0.00	0.00%
5	20		5,000	\$996.50	\$996.50	\$0.00	0.00%
6	20		20,000	\$2,126.00	\$2,126.00	\$0.00	0.00%
7	20		40,000	\$3,632.00	\$3,632.00	\$0.00	0.00%
8	20		60,000	\$5,138.00	\$5,138.00	\$0.00	0.00%
9	50		12,500	\$1,966.25	\$1,966.25	\$0.00	0.00%
10	50		50,000	\$4,790.00	\$4,790.00	\$0.00	0.00%
11	50		100,000	\$8,555.00	\$8,555.00	\$0.00	0.00%
12	50		150,000	\$12,320.00	\$12,320.00	\$0.00	0.00%
13	100		25,000	\$3,582.50	\$3,582.50	\$0.00	0.00%
14	100		100,000	\$9,230.00	\$9,230.00	\$0.00	0.00%
15	100		200,000	\$16,760.00	\$16,760.00	\$0.00	0.00%
16	100		300,000	\$24,290.00	\$24,290.00	\$0.00	0.00%

<1> Sumter Normalized WPCA Factor (\$0.01870)
 <2> Sumter Proposed WPCA Factor (\$0.01870)