

From: stephp@precorp.coop
To: wpsc_docket_filing@wyo.gov
Cc: [Steph Pribilske](#)
Subject: =EXT=New Filing Submitted
Date: Wednesday, June 26, 2019 8:22:12 PM

FILING NO: 7923

DATE SUBMITTED: 6/26/2019 8:21:42 PM

FILING DESC: 10014-199-CT-19 NRHR Tariff

COMMENTS: Revised Supporting Documents - Rate Schedule Sheets 47 and 48; and supporting Schedules for Exhibit 1.

User: Stephanie Pribilske

Business Name: Powder River Energy Corporation

EXTERNAL EMAIL WARNING

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221 MAIN STREET
P.O. BOX 930
SUNDANCE, WY 82729-0930
FAX: (307) 283-3527

200 GARNER LAKE ROAD
GILLETTE, WY 82718-0937
FAX: (307) 682-0733

1095 BRUNDAGE LANE
SHERIDAN, WY 82801-1387
FAX: (307) 674-9018

1-800-442-3630

June 26, 2019

Mr. Chris Petrie
Wyoming Public Service Commission
Hansen Building, Suite 300
2515 Warren Avenue
Cheyenne, WY 82002

Re: Docket No. 10014-199-CT-19, Record No. 15252
Revised Filing

Dear Mr. Petrie,

Per requests from Commission Staff, please find enclosed revised Rate Schedule Sheets 47 and 48 for the above referenced Docket, along with supporting Schedules for Exhibit 1. This information has been filed electronically on the Commission's Document Management System as well.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink that reads "Michael E. Easley". The signature is written in a cursive, flowing style.

Michael E. Easley
Chief Executive Officer

MEE/sjp

Enclosures

Rate Schedule: Non-Residential Heat Rate (NRHR)

APPLICABILITY

Applicable to Non-Residential members of the Corporation who have permanent electric resistance heat and/or electric heat pump space heating systems. This rate is not available to seasonal loads or net metered accounts.

Members taking electric service under this rate schedule must have Corporation approved meter installations and any additional equipment required by the Corporation necessary to meter the electric heat installation loads identified above separately from other loads.

AVAILABILITY

Available within the certificated territory of Powder River Energy Corporation.

TYPE OF SERVICE

Single-phase or three-phase, 60 cycles, at Corporation's standard voltage.

RATE PER METER:

Basic Charge for Self-Contained Meter:	\$ 4.00 per month
Basic Charge for Instrument Rated Meter:	
Single Phase	\$13.00 per month
Three Phase	\$19.00 per month

Demand Charge: Shall be billed by the Cooperative in accordance with the rates and charges under the member's Standard Rate Schedule.

Energy Charge: Shall be billed by the Cooperative in accordance with the rates and charges under the member's Standard Rate Schedule.

Heat Credit: As determined by the wholesale power provider per kWh of electric resistant heat usage during the months of October through April as shown on Sheet No. 4.

MINIMUM BILLING

The minimum monthly billing under this schedule shall be the Basic Charge.

ADDITIONAL CHARGES

Additional communication or other equipment and maintenance that may be required beyond the main electrical service requirements are the responsibility of the NRHR participant and may require a special agreement to accommodate the additional charges.

Issued by
Michael E. Easley, Chief Executive Officer

Issued: ~~April 29, 2019~~ June 26, 2019

Effective: July 1, 2019

Dkt. No. 10014-199-CR-19

Rate Schedule: Non-Residential Heat Rate (NRHR)

TERMS OF PAYMENT

If the payment for electric service is not received in one of the Corporation's offices via U.S. mail, electronically, or at one of the banking institutions that offer the Corporation's bill paying service by the delinquent after billing date shown on the billing statement, or the bill shall be deemed past due and a late payment charge as stated in Section IV – Rate Schedule, will be added to the monthly billed amount.

~~Payment for electric service must be received in one of the Corporation's offices or one of the banking institutions that offer the Corporation's bill paying service within twenty (20) days of the billing date shown on the billing statement or the bill shall be deemed delinquent and a one and one-half percent (1½%) penalty will be added to the monthly billed amount.~~

CONDITIONS OF SERVICE

1. The member must have permanent electric resistance heat and/or an electric heat pump space heating system.
2. The member will be required to install and pay for Corporation approved equipment to meter the electric heat installation loads identified above separately from other loads.
3. The additional metering equipment will be installed to the standards set by the Corporation.
4. The member will be required to meet with a qualified Corporation employee for explanation of this rate prior to signing the agreement for service under this rate schedule.
5. The member, prior to signing the agreement for service under this rate schedule, must be current on his/her bill.

RULES AND REGULATIONS

Service supplied under this schedule is subject to the terms and conditions set forth in the Corporation's Rules and Regulations on file with the Wyoming Public Service Commission.

Issued by
Michael E. Easley, Chief Executive Officer

Issued: ~~April 29, 2019~~ June 26, 2019

Effective: July 1, 2019

Dkt. No. 10014-199-CR-19

Rate Schedule: Non-Residential Heat Rate (NRHR)

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Issued by
Michael E. Easley, Chief Executive Officer

Issued: June 26, 2019

Effective: July 1, 2019

Dkt. No. 10014-199-CR-19

EX2015NEW 05/05/16 @ 15:18

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost Allocation Summary

<u>Account</u>	<u>Total</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Rate Base	202,494,311	48,134,665	27,746,372	50,572,153	1,133,348	451,583
Operating Revenues	193,642,424	21,152,545	12,602,175	38,550,361	376,158	303,855
Operating Expenses	195,111,163	21,247,560	12,411,927	38,918,127	433,226	303,139
Return	-1,468,739	-95,014	190,248	-367,766	-57,068	715
Rate of Return	-0.725 %	-0.197 %	0.686 %	-0.727 %	-5.035 %	0.158 %
Relative ROR	1.000	0.272	-0.946	1.003	6.942	-0.218
Interest	6,871,117	1,410,443	797,478	1,450,873	32,443	13,395
Operating Margins	-8,339,856	-1,505,457	-607,229	-1,818,640	-89,511	-12,680
Margin as % Revenue	-4.307 %	-7.117 %	-4.818 %	-4.718 %	-23.796 %	-4.173 %
Operating TIER	-0.214	-0.067	0.239	-0.253	-1.759	0.053
Revenue Deficiencies						
Uniform ROR = 4.957170	11,506,726	2,481,131	1,185,186	2,874,713	113,250	21,670
Deficiency % Rev	5.942 %	11.730 %	9.405 %	7.457 %	30.107 %	7.132 %
Uniform % Mar = 1.543691	11,506,726	1,860,711	814,339	2,451,583	96,813	17,643
Deficiency % Rev	5.942 %	8.797 %	6.462 %	6.359 %	25.737 %	5.806 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost Allocation Summary

<u>Account</u>	<u>Total</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Rate Base	202,494,311	7,500,742	46,044,220	2,018,026	55,562,989	18,850,569	42,628
Operating Revenues	193,642,424	4,739,313	33,065,264	6,777,590	44,582,167	75,580,100	495,059
Operating Expenses	195,111,163	5,012,425	34,716,735	6,677,499	46,406,660	74,919,362	471,158
Return	-1,468,739	-273,112	-1,651,470	100,090	-1,824,492	660,738	23,901
Rate of Return	-0.725 %	-3.641 %	-3.587 %	4.960 %	-3.284 %	3.505 %	56.069 %
Relative ROR	1.000	5.022	4.948	-6.841	4.530	-4.833	-77.302
Interest	6,871,117	304,555	2,042,683	78,195	2,425,434	739,323	1,725
Operating Margins	-8,339,856	-577,667	-3,694,153	21,894	-4,249,926	-78,585	22,175
Margin as % Revenue	-4.307 %	-12.189 %	-11.172 %	0.323 %	-9.533 %	-0.104 %	4.479 %
Operating TIER	-0.214	-0.897	-0.808	1.280	-0.752	0.894	13.852
Revenue Deficiencies							
Uniform ROR = 4.957170	11,506,726	644,937	3,933,960	-53	4,578,844	273,716	-21,787
Deficiency % Rev	5.942 %	13.608 %	11.898 %	-0.001 %	10.271 %	0.362 %	-4.401 %
Uniform % Mar = 1.543691	11,506,726	661,032	4,270,502	84,027	5,015,562	1,264,834	-14,761
Deficiency % Rev	5.942 %	13.948 %	12.915 %	1.240 %	11.250 %	1.674 %	-2.982 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
Plant in Service	348,232,377	141	71,482,112	40,416,682	73,531,165	1,644,232	678,881
CWIP	0	141	0	0	0	0	0
Accum Depr - Trans	-30,885,271	126	-1,658,251	-996,599	-4,128,062	-45,508	-18,940
Accum Depr CBM Dir	-1,481,708	36	0	0	0	0	0
Accum Depr - Distr	-59,015,504	137	-17,229,894	-9,937,153	-17,258,539	-409,669	-136,899
Acc Depr CBM Dir	-43,045,015	40	0	0	0	0	0
Accum Depr - General	-19,345,394	140	-5,131,489	-2,460,208	-3,633,998	-84,366	-97,303
Amortization	-3,006,669	141	-617,183	-348,961	-634,875	-14,196	-5,862
Retirement Work	671,329	141	137,805	77,916	141,755	3,170	1,309
Subtotal							
Net Plant	-156,108,232	171*	-24,499,013	-13,665,005	-25,513,719	-550,569	-257,696
			15.694 %	8.754 %	16.344 %	0.353 %	0.165 %
Materials/Supplies	8,719,130	141	1,789,787	1,011,963	1,841,092	41,169	16,998
Prepayments	959,275	141	196,912	111,336	202,556	4,529	1,870
Cash Working Capital	3,031,487	152	714,730	359,948	605,021	12,386	14,098
Consumer Prepay	-1,454,804	11	-963,679	-303,774	-58,424	-11,440	-1,596
Consumer Deposits	-884,922	11	-586,183	-184,778	-35,538	-6,959	-971
Total							
RATE BASE	202,494,311	172*	48,134,665	27,746,373	50,572,153	1,133,348	451,583
			23.771 %	13.702 %	24.975 %	0.560 %	0.223 %

**POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - RATE BASE**

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
Plant in Service	348,232,377	141	15,435,039	103,524,436	3,962,999	122,922,474	37,469,384	87,447
CWIP	0	141	0	0	0	0	0	0
Accum Depr - Trans	-30,885,271	126	-388,140	-3,266,494	-1,850,924	-5,505,558	-18,486,440	-45,913
Accum Depr CBM Dir	-1,481,708	36	-150,320	-1,265,060	-66,327	-1,481,708	0	0
Accum Depr - Distr	-59,015,504	137	-1,954,302	-11,329,137	-52,449	-13,335,888	-707,462	0
Acc Depr CBM Dir	-43,045,015	40	-4,571,592	-38,473,423	0	-43,045,015	0	0
Accum Depr - General	-19,345,394	140	-1,325,182	-6,208,985	-79,340	-7,613,506	-323,474	-1,049
Amortization	-3,006,669	141	-133,267	-893,839	-34,217	-1,061,323	-323,514	-755
Retirement Work	671,329	141	29,756	199,576	7,640	236,972	72,234	169
Subtotal								
Net Plant	-156,108,232	171*	-8,493,047	-61,237,363	-2,075,617	-71,806,026	-19,768,655	-47,548
			5.440 %	39.228 %	1.330 %	45.998 %	12.663 %	0.030 %
Materials/Supplies	8,719,130	141	386,466	2,592,071	99,227	3,077,764	938,168	2,190
Prepayments	959,275	141	42,519	285,179	10,917	338,614	103,217	241
Cash Working Capital	3,031,487	152	210,977	983,957	20,501	1,215,436	109,568	299
Consumer Prepay	-1,454,804	11	-50,496	-64,703	0	-115,199	-692	0
Consumer Deposits	-884,922	11	-30,715	-39,357	0	-70,073	-421	0
Total								
RATE BASE	202,494,311	172*	7,500,743	46,044,220	2,018,027	55,562,990	18,850,570	42,628
			3.704 %	22.739 %	0.997 %	27.439 %	9.309 %	0.021 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
TRANSMISSION O&M							
560 Supervision	257,059	106	10,441	6,275	28,276	287	119
562 Station Expense	243,490	102	8,121	4,880	19,798	223	93
563 OH Line Expense	11,804	106	479	288	1,298	13	5
565 Trans Elec	59,858	106	2,431	1,461	6,584	67	28
566 Misc Trans	258,766	106	10,510	6,317	28,463	288	120
568 Supervision	21,510	106	874	525	2,366	24	10
570 Station Maint	141,705	106	5,756	3,459	15,587	158	66
571 Line Maint	181,444	106	7,370	4,429	19,958	202	84
573 Meter Maint	4,090	106	166	100	450	5	2
Total							
TRANSMISSION O&M	1,179,726	145*	46,147	27,734	122,781	1,266	527
			3.912 %	2.351 %	10.408 %	0.107 %	0.045 %
DISTR. OPERATION							
580 Supervision	1,291,586	116	300,426	155,773	278,571	6,417	2,045
582 Station Exp	319,267	109	48,884	29,379	140,775	1,342	558
583 OH Line Exp	1,056,029	110	229,157	111,717	179,995	3,717	1,005
584 UG Line Exp	337,277	111	59,694	35,876	145,537	1,638	682
585 Street Lighting	24,192	31	0	0	0	0	24,192
586 Meter Exp	1,681,580	114	520,211	405,371	293,623	8,865	6
587 Customer Install	37,746	32	0	0	0	0	37,746
588 Miscellaneous	3,402,557	116	791,444	410,370	733,868	16,904	5,389
589 Rents	53,349	116	12,409	6,434	11,506	265	84
Total							
DISTR. OPERATION	8,203,583	146*	1,962,226	1,154,919	1,783,875	39,148	71,708
			23.919 %	14.078 %	21.745 %	0.477 %	0.874 %
DISTR. MAINTENANCE							
590 Supervision	85,241	116	19,827	10,281	18,385	423	135
592 Station Equip	485,417	109	74,324	44,668	214,035	2,040	849
593 OH Line Maint	4,305,284	110	934,242	455,453	733,814	15,153	4,095
594 UG Line Maint	150,047	111	26,556	15,960	64,746	729	303

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
TRANSMISSION O&M								
560 Supervision	257,059	106	7,426	62,494	28,777	98,697	112,702	263
562 Station Expense	243,490	102	1,667	14,027	3,706	19,400	190,751	225
563 OH Line Expense	11,804	106	341	2,870	1,321	4,532	5,175	12
565 Trans Elec	59,858	106	1,729	14,552	6,701	22,982	26,243	61
566 Misc Trans	258,766	106	7,475	62,909	28,968	99,352	113,450	265
568 Supervision	21,510	106	621	5,229	2,408	8,259	9,431	22
570 Station Maint	141,705	106	4,094	34,450	15,864	54,407	62,127	145
571 Line Maint	181,444	106	5,241	44,111	20,312	69,665	79,550	186
573 Meter Maint	4,090	106	118	994	458	1,570	1,793	4
Total								
TRANSMISSION O&M	1,179,726	145*	28,712	241,636	108,516	378,864	601,223	1,183
			2.434 %	20.482 %	9.198 %	32.115 %	50.963 %	0.100 %
DISTR. OPERATION								
580 Supervision	1,291,586	116	63,708	475,664	620	539,992	8,361	0
582 Station Exp	319,267	109	8,621	72,556	0	81,177	17,152	0
583 OH Line Exp	1,056,029	110	56,819	473,619	0	530,439	0	0
584 UG Line Exp	337,277	111	9,967	83,883	0	93,851	0	0
585 Street Lighting	24,192	31	0	0	0	0	0	0
586 Meter Exp	1,681,580	114	119,853	289,808	15,345	425,007	28,498	0
587 Customer Install	37,746	32	0	0	0	0	0	0
588 Miscellaneous	3,402,557	116	167,832	1,253,090	1,633	1,422,555	22,027	0
589 Rents	53,349	116	2,631	19,647	26	22,304	345	0
Total								
DISTR. OPERATION	8,203,583	146*	429,433	2,668,268	17,624	3,115,324	76,383	0
			5.235 %	32.526 %	0.215 %	37.975 %	0.931 %	0.000 %
DISTR. MAINTENANCE								
590 Supervision	85,241	116	4,205	31,392	41	35,638	552	0
592 Station Equip	485,417	109	13,108	110,315	0	123,423	26,078	0
593 OH Line Maint	4,305,284	110	231,645	1,930,881	0	2,162,526	0	0
594 UG Line Maint	150,047	111	4,434	37,318	0	41,752	0	0

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
595 Transfmr Maint	38,410	112	12,300	5,896	6,168	391	15
596 Street Lights	164	31	0	0	0	0	164
597 Meter Maint	263,722	114	81,585	63,574	46,049	1,390	1
598 Miscellaneous	0	116	0	0	0	0	0
Total							
DISTR.	5,328,285	147*	1,148,835	595,832	1,083,197	20,126	5,563
			21.561 %	11.182 %	20.329 %	0.378 %	0.104 %
CONSUMER ACCOUNTING							
901 Supervision	636,162	12	202,470	63,823	122,749	2,404	335
902 Meter Reading	490,356	12	156,064	49,195	94,616	1,853	259
903 Customer Records	1,907,625	12	607,135	191,383	368,082	7,207	1,006
904 Uncollectibles	0	144	0	0	0	0	0
Total							
CONSUMER	3,034,143	148*	965,668	304,401	585,448	11,464	1,600
			31.827 %	10.033 %	19.295 %	0.378 %	0.053 %
CUSTOMER SERVICE							
908 Customer Assist	77,861	10	51,561	16,253	3,126	612	85
909 Information	7,758	10	5,137	1,619	311	61	9
912 Sales	6,097	10	4,038	1,273	245	48	7
Total							
CUSTOMER SERVICE	91,716	149*	60,736	19,145	3,682	721	101
			66.222 %	20.874 %	4.015 %	0.786 %	0.110 %
SUBTOTAL EXPENSES							
	17,837,453	150*	4,183,613	2,102,032	3,578,983	72,725	79,498
			23.454 %	11.784 %	20.064 %	0.408 %	0.446 %
ADMIN. AND GENERAL							
920 Salaries	3,260,213	168	788,372	398,906	640,860	13,544	17,155
921 Office Supplies	1,022,819	168	247,334	125,148	201,055	4,249	5,382
923 Outside Service	411,519	168	99,512	50,352	80,892	1,710	2,165
925 Injury/Damages	395,954	168	95,748	48,447	77,833	1,645	2,084
928 Reg Commission	127,662	144	13,945	8,308	25,415	248	200

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
595 Transfrmr Maint	38,410	112	1,973	11,668	0	13,641	0	0
596 Street Lights	164	31	0	0	0	0	0	0
597 Meter Maint	263,722	114	18,797	45,451	2,407	66,654	4,469	0
598 Miscellaneous	0	116	0	0	0	0	0	0
Total								
DISTR.	5,328,285	147*	274,161	2,167,025	2,447	2,443,633	31,099	0
			5.145 %	40.670 %	0.046 %	45.862 %	0.584 %	0.000 %
CONSUMER ACCOUNTING								
901 Supervision	636,162	12	106,092	135,941	783	242,816	1,453	112
902 Meter Reading	490,356	12	81,776	104,784	603	187,163	1,120	86
903 Customer Records	1,907,625	12	318,133	407,639	2,347	728,119	4,358	335
904 Uncollectibles	0	144	0	0	0	0	0	0
Total								
CONSUMER	3,034,143	148*	506,002	648,364	3,732	1,158,098	6,932	533
			16.677 %	21.369 %	0.123 %	38.169 %	0.228 %	0.018 %
CUSTOMER SERVICE								
908 Customer Assist	77,861	10	2,702	3,462	20	6,184	37	3
909 Information	7,758	10	269	345	2	616	4	0
912 Sales	6,097	10	212	271	2	484	3	0
Total								
CUSTOMER SERVICE	91,716	149*	3,183	4,078	23	7,284	44	3
			3.470 %	4.446 %	0.025 %	7.942 %	0.048 %	0.003 %
SUBTOTAL								
EXPENSES	17,837,453	150*	1,241,490	5,729,370	132,343	7,103,203	715,680	1,720
			6.960 %	32.120 %	0.742 %	39.822 %	4.012 %	0.010 %
ADMIN. AND GENERAL								
920 Salaries	3,260,213	168	229,836	1,099,607	14,111	1,343,554	57,641	180
921 Office Supplies	1,022,819	168	72,106	344,977	4,427	421,510	18,084	57
923 Outside Service	411,519	168	29,011	138,797	1,781	169,590	7,276	23
925 Injury/Damages	395,954	168	27,914	133,548	1,714	163,175	7,001	22
928 Reg Commission	127,662	144	3,124	21,799	4,468	29,392	49,827	326

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
930 Miscellaneous	966,645	168	233,750	118,275	190,013	4,016	5,087
932 Gen Plnt Maint	235,729	168	57,003	28,843	46,337	979	1,240
Total							
ADMIN. AND	6,420,541	151*	1,535,664	778,279	1,262,405	26,391	33,314
			23.918 %	12.122 %	19.662 %	0.411 %	0.519 %
SUBTOTAL							
EXPENSES	24,257,994	152*	5,719,277	2,880,311	4,841,388	99,116	112,812
			23.577 %	11.874 %	19.958 %	0.409 %	0.465 %
PURCHASED POWER							
WAPA Demand	771,984	8	128,440	77,192	313,144	3,525	1,467
WAPA Energy	1,699,460	9	275,326	176,120	666,306	4,269	3,842
Subtotal							
WAPA Purch Pwr	2,471,444	153*	403,766	253,311	979,450	7,794	5,309
			16.337 %	10.250 %	39.631 %	0.315 %	0.215 %
Direct Dmd	40,217,490	33	0	0	0	0	0
Direct Energy	39,347,494	34	0	0	0	0	0
Subtotal							
Direct PurPwr	79,564,984	157*	0	0	0	0	0
			0.000 %	0.000 %	0.000 %	0.000 %	0.000 %
Remainder Demand	35,871,719	8	5,968,211	3,586,857	14,550,842	163,787	68,169
Remainder Energy	40,139,181	9	6,502,870	4,159,729	15,737,347	100,833	90,733
Black Hills	60,544	9	9,809	6,274	23,737	152	137
Heat Rate Credit	-78,263	35	-78,263	0	0	0	0
Subtotal							
PURCHASED POWER	158,029,609	158*	12,806,393	8,006,171	31,291,378	272,566	164,347
			8.104 %	5.066 %	19.801 %	0.172 %	0.104 %
Credits and Fees	0	158	0	0	0	0	0
Total							
PURCHASED POWER	158,029,609	159*	12,806,393	8,006,171	31,291,378	272,566	164,347
			8.104 %	5.066 %	19.801 %	0.172 %	0.104 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
930 Miscellaneous	966,645	168	68,146	326,031	4,184	398,360	17,091	53
932 Gen Plnt Maint	235,729	168	16,618	79,507	1,020	97,145	4,168	13
Total								
ADMIN. AND	6,420,541	151*	446,754	2,144,266	31,706	2,622,726	161,087	674
			6.958 %	33.397 %	0.494 %	40.849 %	2.509 %	0.010 %
SUBTOTAL								
EXPENSES	24,257,994	152*	1,688,244	7,873,637	164,048	9,725,929	876,767	2,394
			6.960 %	32.458 %	0.676 %	40.094 %	3.614 %	0.010 %
PURCHASED POWER								
WAPA Demand	771,984	8	26,362	221,855	0	248,216	0	0
WAPA Energy	1,699,460	9	61,485	512,112	0	573,597	0	0
Subtotal								
WAPA Purch Pwr	2,471,444	153*	87,847	733,967	0	821,814	0	0
			3.554 %	29.698 %	0.000 %	33.252 %	0.000 %	0.000 %
Direct Dmd	40,217,490	33	0	0	2,971,593	2,971,593	37,065,612	180,285
Direct Energy	39,347,494	34	0	0	3,391,922	3,391,922	35,670,957	284,615
Subtotal								
Direct PurPwr	79,564,984	157*	0	0	6,363,515	6,363,515	72,736,569	464,900
			0.000 %	0.000 %	7.998 %	7.998 %	91.418 %	0.584 %
Remainder Demand	35,871,719	8	1,224,952	10,308,901	0	11,533,853	0	0
Remainder Energy	40,139,181	9	1,452,197	12,095,471	0	13,547,669	0	0
Black Hills	60,544	9	2,190	18,244	0	20,435	0	0
Heat Rate Credit	-78,263	35	0	0	0	0	0	0
Subtotal								
PURCHASED POWER	158,029,609	158*	2,767,186	23,156,584	6,363,515	32,287,285	72,736,569	464,900
			1.751 %	14.653 %	4.027 %	20.431 %	46.027 %	0.294 %
Credits and Fees	0	158	0	0	0	0	0	0
Total								
PURCHASED POWER	158,029,609	159*	2,767,186	23,156,584	6,363,515	32,287,285	72,736,569	464,900
			1.751 %	14.653 %	4.027 %	20.431 %	46.027 %	0.294 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>RESIDENTIAL</u>	<u>GEN SERV</u>	<u>LARGE PWR</u>	<u>Irrigation</u>	<u>LIGHTS</u>
DEPRECIATION							
Transmission Plant	1,521,424	126	81,686	49,093	203,350	2,242	933
Trans CBM Accel	171,127	36	0	0	0	0	0
Distribution Plant	6,864,264	137	2,004,059	1,155,819	2,007,391	47,650	15,923
Distr. 362 CBM	296,985	39	0	0	0	0	0
Distr. 364/5 CBM	977,196	40	0	0	0	0	0
Distr. 366/7 CBM	17,200	41	0	0	0	0	0
Distr. 368/9 CBM	5,639	42	0	0	0	0	0
General Plant	1,260,347	140	334,315	160,282	236,754	5,496	6,339
Capital Leases	0	20	0	0	0	0	0
405.10 Amort Trans	0	20	0	0	0	0	0
405.20 Amort Dist	0	20	0	0	0	0	0
405.3 Amort-CapLease	0	20	0	0	0	0	0
407.3 Reg Debits	0	20	0	0	0	0	0
407.4 Reg Credits	0	20	0	0	0	0	0
Total							
DEPRECIATION	11,114,182	160*	2,420,060	1,365,194	2,447,495	55,388	23,195
			21.775 %	12.283 %	22.021 %	0.498 %	0.209 %
TAXES							
408.1 Property	1,183,990	119	244,073	125,865	232,948	5,130	1,953
408.5 Franchise	64,123	20	7,231	4,306	13,093	129	105
408.6 Public Utility	460,207	144	50,271	29,950	91,618	894	722
408.7 Other	1,058	168	256	129	208	4	6
Total							
TAXES	1,709,378	161*	301,830	160,251	337,867	6,157	2,786
			17.657 %	9.375 %	19.765 %	0.360 %	0.163 %
Total							
EXPENSES	195,111,163	162*	21,247,560	12,411,927	38,918,128	433,227	303,140
			10.890 %	6.361 %	19.947 %	0.222 %	0.155 %

POWDER RIVER ENERGY CORPORATION
EXISTING RATES - WITH REVISIONS
TEST YEAR ENDING DECEMBER 31, 2014
Cost of Service Allocation - EXPENSES

<u>Accounts</u>	<u>Total</u>	<u>A.F.</u>	<u>GS CBM</u>	<u>LP CBM</u>	<u>LPT CBM</u>	<u>All CBM</u>	<u>LPT</u>	<u>LPT-General</u>
DEPRECIATION								
Transmission Plant	1,521,424	126	19,120	160,909	91,177	271,207	910,651	2,262
Trans CBM Accel	171,127	36	17,361	146,106	7,660	171,127	0	0
Distribution Plant	6,864,264	137	227,310	1,317,725	6,101	1,551,136	82,287	0
Distr. 362 CBM	296,985	39	31,541	265,444	0	296,985	0	0
Distr. 364/5 CBM	977,196	40	103,783	873,413	0	977,196	0	0
Distr. 366/7 CBM	17,200	41	1,827	15,373	0	17,200	0	0
Distr. 368/9 CBM	5,639	42	599	5,040	0	5,639	0	0
General Plant	1,260,347	140	86,335	404,514	5,169	496,018	21,074	68
Capital Leases	0	20	0	0	0	0	0	0
405.10 Amort Trans	0	20	0	0	0	0	0	0
405.20 Amort Dist	0	20	0	0	0	0	0	0
405.3 Amort-CapLease	0	20	0	0	0	0	0	0
407.3 Reg Debits	0	20	0	0	0	0	0	0
407.4 Reg Credits	0	20	0	0	0	0	0	0
Total								
DEPRECIATION	11,114,182	160*	487,877	3,188,523	110,107	3,786,507	1,014,012	2,330
			4.390 %	28.689 %	0.991 %	34.069 %	9.124 %	0.021 %
TAXES								
408.1 Property	1,183,990	119	56,173	407,911	21,459	485,542	88,286	194
408.5 Franchise	64,123	20	1,609	11,141	2,259	15,008	24,087	164
408.6 Public Utility	460,207	144	11,263	78,582	16,107	105,953	179,622	1,177
408.7 Other	1,058	168	75	357	5	436	19	0
Total								
TAXES	1,709,378	161*	69,119	497,991	39,830	606,940	292,014	1,534
			4.044 %	29.133 %	2.330 %	35.506 %	17.083 %	0.090 %
Total								
EXPENSES	195,111,163	162*	5,012,426	34,716,735	6,677,500	46,406,661	74,919,362	471,158
			2.569 %	17.793 %	3.422 %	23.785 %	38.398 %	0.241 %