

WASHINGTON ELECTRIC COOPERATIVE, INC.
COST OF SERVICE STUDY
FOR TWELVE MONTHS ENDED
PRO FORMA DECEMBER 31, 2019

RATE DESIGN

RESIDENTIAL

*****ELECTRIC NET PLANT*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL PRODUCTION PLANT	\$7,649,888	\$0	\$7,649,888	\$0	DEMAND
	TRANSMISSION PLANT					
2	POWER PLANT EQUIP	\$1	\$0	\$1	\$0	DEMAND
3	LARGE POWER SERVICE EQUIP	\$0	\$0	\$0	\$0	DEMAND
4	OTHER DIST IN ACCT 353	\$561,906	\$0	\$561,906	\$0	DEMAND
5	ALL OTHER TRANSMISSION	\$774,575	\$0	\$774,575	\$0	DEMAND
6	TOTAL TRANSMISSION PLANT	\$1,336,482	\$0	\$1,336,482	\$0	TRAN PLNT
	DISTRIBUTION PLANT					
7	PRIMARY DEMAND RELATED	\$12,134,913	\$0	\$12,134,913	\$0	DEMAND
8	SECONDARY DEMAND RELATED	\$1,960,441	\$0	\$1,960,441	\$0	DEMAND
9	CUSTOMER RELATED	\$18,141,627	\$18,141,627	\$0	\$0	CUSTOMER
10	LIGHTING SPECIFIC	\$0	\$0	\$0	\$0	CUSTOMER
11	TOTAL DISTRIBUTION PLANT	\$32,236,982	\$18,141,627	\$14,095,355	\$0	DIST PLNT
	GENERAL AND INTANGIBLE PLANT					
12	PRODUCTION RELATED	\$31,122	\$0	\$31,122	\$0	DEMAND
13	TRANSMISSION RELATED	\$17,575	\$0	\$17,575	\$0	DEMAND
14	DISTRIBUTION RELATED	\$1,624,054	\$913,950	\$710,104	\$0	DIST PLT
15	CUST ACCT/SERV & INFO/ SALES RELATED	\$584,105	\$584,105	\$0	\$0	CUSTOMER
16	TOTAL GENERAL & INTANGIBLE PLANT	\$2,256,856	\$1,498,055	\$758,801	\$0	GENR PLNT
17	TOTAL NET PLANT IN SERVICE	\$43,480,208	\$19,639,682	\$23,840,526	\$0	NET PLANT
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WASHINGTON ELECTRIC COOPERATIVE, INC.
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FOR TWELVE MONTHS ENDED
PRO FORMA DECEMBER 31, 2019

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OTHER RATE BASE

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL NET PLANT IN SERVICE	\$43,480,208	\$19,639,682	\$23,840,526	\$0	
	CONSTRUCTION WORK IN PROGRESS					
2	PRODUCTION PLANT	\$1,800	\$0	\$1,800	\$0	DEMAND
3	TRANSMISSION PLANT	\$6,470	\$0	\$6,470	\$0	DEMAND
4	DISTRIBUTION PLANT	\$494,085	\$278,051	\$216,034	\$0	DIST PLT
5	GENERAL PLANT	\$0	\$0	\$0	\$0	G&I PLANT
6	TOTAL CONSTRUCTION WORK IN PROGR	\$502,354	\$278,051	\$224,304	\$0	
7	NET ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	DEMAND
8	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	DEMAND
	MISC DEFERRED DEBITS					
9	PROD RELATED	\$0	\$0	\$0	\$0	DEMAND
10	TRAN RELATED	\$10,090	\$0	\$10,090	\$0	DEMAND
11	DIST RELATED	\$16,710	\$9,404	\$7,306	\$0	DIST PLT
12	GENR RELATED	\$49,110	\$32,598	\$16,512	\$0	G&I PLANT
13	LABOR RELATED	\$827,670	\$373,853	\$453,817	\$0	LABOR RATIO
14	NPR RELATED	\$0	\$0	\$0	\$0	NET PLANT
	TOTAL MISC DEFDRD DEBITS	\$903,580	\$415,854	\$487,725	\$0	
15	WORKING CAPITAL					
16	CASH WORK CAP,FUNDS,MAT&SUP	\$1,736,539	\$784,381	\$952,158	\$0	NET PLANT
17	FUEL STOCK	\$0	\$0	\$0	\$0	ENERGY
18	PREPAID LIGNITE ROYALTIES	\$0	\$0	\$0	\$0	ENERGY
19	OTHER PREPAYMENTS	\$351,883	\$158,943	\$192,940	\$0	NET PLANT
20	TOTAL WORKING CAPITAL	\$2,088,422	\$943,324	\$1,145,098	\$0	
21	UNAMORTIZED LOSS ON REACQD LTD	\$0	\$0	\$0	\$0	NET PLANT

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OTHER RATE BASE
 CONTINUED

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
22	DEFERRED FUEL	\$0	\$0	\$0	\$0	ENERGY
23	ACCUMULATED DEFERRED INCOME TAX	\$0	\$0	\$0	\$0	NET PLANT
24	ACCT 281: POL CON	\$0	\$0	\$0	\$0	DEMAND
25	ACCT 282: LIBERAL DEP - PROD	\$0	\$0	\$0	\$0	DEMAND
26	TRAN	\$0	\$0	\$0	\$0	DIST PLNT
27	DIST	\$0	\$0	\$0	\$0	GENR PLNT
28	GENR	\$0	\$0	\$0	\$0	ENERGY
29	LIGNITE EXPLORATN	\$0	\$0	\$0	\$0	A&G O&M
30	LABOR RELATED	\$0	\$0	\$0	\$0	
31	TOTAL ACCOUNT 282	\$0	\$0	\$0	\$0	ENERGY
32	ACCT 283: THIS LINE RESERVED	\$0	\$0	\$0	\$0	NET PLANT
33	LONG TERM DEBT LOSS	\$0	\$0	\$0	\$0	
34	TOTAL ACCOUNT 283	\$0	\$0	\$0	\$0	DEMAND
35	ACCOUNT 190: PRODUCTION RELATED	\$0	\$0	\$0	\$0	NET PLANT
36	PLANT RELATED	\$0	\$0	\$0	\$0	ENERGY
37	ENERGY RELATED	\$0	\$0	\$0	\$0	A&G O&M
38	LABOR RELATED	\$0	\$0	\$0	\$0	DEMAND
39	FERC REFUND	\$0	\$0	\$0	\$0	
40	TOTAL ACCOUNT 190	\$0	\$0	\$0	\$0	
41	TOTAL ACCUM DEFRD INC TAX	\$0	\$0	\$0	\$0	NET PLANT
42	INVESTMENT TAX CREDIT PRE '71	\$0	\$0	\$0	\$0	NET PLANT
43	CUSTOMER ADVANCES AND DEPOSITS	-\$191,860	-\$191,860	\$0	\$0	CUSTOMER
44	STORM DAMAGE & INJ & DAM RESRVS	\$0	\$0	\$0	\$0	DEMAND
45	PNSN & MIS OP RSRVS, OTR DEF CR	-\$62,896	-\$62,896	\$0	\$0	CUSTOMER
46	TOTAL RATE BASE	\$46,719,808	\$21,022,155	\$25,697,653	\$0	
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*****OPER AND MTN EXPENSES*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	PRODUCTION O&M EXPENSE	\$0	\$0	\$0	\$0	ENERGY
	PURCHASED POWER - ACCT 555:					
2	DEMAND - OTHER	\$3,586,883	\$0	\$3,586,883	\$0	DEMAND
3	ENERGY - OTHER	\$2,440,737	\$0	\$0	\$2,440,737	ENERGY
4	NET OFF SYSTEM REVENUE	\$0	\$0	\$0	\$0	ENERGY
	OTHER PRODUCTION O&M ACCTS:					
5	DEMAND - OTHER	\$178,066	\$0	\$178,066	\$0	DEMAND
6	ENERGY - OTHER	\$0	\$0	\$0	\$0	ENERGY
7	TOTAL OTHER PRODUCTION O&M	\$178,066	\$0	\$178,066	\$0	
8	TOTAL PRODUCTION O&M EXPENSE	\$6,205,686	\$0	\$3,764,949	\$2,440,737	
9	TOTAL TRANSMISSION O&M EXPENSE	\$80,969	\$0	\$80,969	\$0	DEMAND
	DISTRIBUTION O&M EXPENSE					
10	LIGHTING SPECIFIC	\$0	\$0	\$0	\$0	CUSTOMER
11	ALL OTHER	\$3,819,722	\$2,149,580	\$1,670,142	\$0	DIST PLT
12	TOTAL DISTRIBUTION O&M EXPENSE	\$3,819,722	\$2,149,580	\$1,670,142	\$0	
13	TOTAL CUST ACCT/SERV & INFO/ SALES I	\$864,062	\$864,062	\$0	\$0	CUSTOMER
	ADMINISTRATIVE & GENERAL EXPENSE					
14	PROP INSURANCE/INJ & DAMG	\$23,515	\$10,622	\$12,893	\$0	NET PLANT
15	CUST ACCT/SERV&INFO/SALES REL	\$1,164,085	\$1,164,085	\$0	\$0	CUSTOMER
16	TOTAL A&G EXPENSE	\$1,187,600	\$1,174,707	\$12,893	\$0	A&G O&M
17	TOTAL O&M	\$12,158,039	\$4,188,349	\$5,528,953	\$2,440,737	
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*****COST OF SERVICE*****						
LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL RATE BASE	\$46,719,808	\$21,022,155	\$25,697,653	\$0	
2	RETURN AT 2.98%	\$1,391,423	\$626,088	\$765,335	\$0	RATE BASE
3	TOTAL O&M	\$12,158,039	\$4,188,349	\$5,528,953	\$2,440,737	A&G O&M
	DEPRECIATION & AMORTIZATION EXPENSES					
4	PRODUCTION	\$483,139	\$0	\$483,139	\$0	PROD PLANT
5	TRANSMISSION	\$61,369	\$0	\$61,369	\$0	TRANS PLANT
6	DISTRIBUTION	\$1,392,406	\$783,588	\$608,818	\$0	DIST PLANT
7	GENERAL	\$120,127	\$79,738	\$40,389	\$0	G&I PLANT
8	TOTAL DEPR & AMORT EXPEN	\$2,057,041	\$863,325	\$1,193,715	\$0	
9	INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	CUSTOMER
	GENERAL TAXES					
10	AD VALOREM	\$146,899	\$66,353	\$80,546	\$0	NET PLANT
11	CORP FRANCHISE TAX	\$0	\$0	\$0	\$0	NET PLANT
12	MISCELLANEOUS GENERAL TAXES	\$0	\$0	\$0	\$0	A&G O&M
13	TOTAL GENERAL TAXES	\$146,899	\$66,353	\$80,546	\$0	
14	TOTAL FED & ST INCOME TAXES	\$0	\$0	\$0	\$0	NET PLANT
15	PROV FOR DEF TAXES	\$0	\$0	\$0	\$0	NET PLANT
16	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	CWIP
17	PRELIMINARY COST OF SERVICE	\$15,753,402	\$5,744,116	\$7,568,549	\$2,440,737	
18	A F U D C	\$0	\$0	\$0	\$0	PRLM COS
19	COST OF SERVICE	\$15,753,402	\$5,744,116	\$7,568,549	\$2,440,737	COSRR

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****RATE DESIGN****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	COST OF SERVICE REVENUE REQMT	\$15,753,402	\$5,744,116	\$7,568,549	\$2,440,737	COSRR
	REVENUE CREDITS:					
2	GROSS RECEIPTS TAXES	\$146,899	\$146,899	\$0	\$0	CUSTOMER
3	MISCELLANEOUS REVENUE	\$1,905,533	\$1,905,533	\$0	\$0	CUSTOMER
4	REV TO COLLECT THRU RATE DESIGN	\$13,700,970	\$3,691,683	\$7,568,549	\$2,440,737	
5	FUEL REVENUE	\$0	\$0	\$0	\$0	ENERGY
6	REV TO COLLECT THRU BASE RATES	\$13,700,970	\$3,691,683	\$7,568,549	\$2,440,737	
		=====	=====	=====	=====	
7	COSS BILLING DETERMINANTS		125,581	119,481	60,643,055	
8	COSS COST UNITS		\$29.40	\$63.35	\$0.04025	
9	COSS COST UNITS (FULL FIXED)		\$89.67	--	\$0.04025	
10	COSS COST UNITS (UNBUNDLED DEMAND)		\$29.40	--	\$0.04025	
11	PURCH. POWER-GEN. DEMAND**			\$31.51		
12	DISTRIBUTION SYSTEM DEMAND**			\$31.83		
13	**COLLECTED THROUGH KW RATE					
14	COSS COST UNITS (DEMAND IN KWH)		\$29.40		\$0.16505	
15	PURCHASED POWER DEMAND**			--		
16	DISTRIBUTION SYSTEM DEMAND**			--		
17	**COLLECTED THROUGH CUST. & KWH RATE					

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*****ELECTRIC NET PLANT*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL PRODUCTION PLANT	\$653,463	\$0	\$653,463	\$0	DEMAND
	TRANSMISSION PLANT					
2	POWER PLANT EQUIP	\$0	\$0	\$0	\$0	DEMAND
3	LARGE POWER SERVICE EQUIP	\$0	\$0	\$0	\$0	DEMAND
4	OTHER DIST IN ACCT 353	\$47,999	\$0	\$47,999	\$0	DEMAND
5	ALL OTHER TRANSMISSION	\$66,165	\$0	\$66,165	\$0	DEMAND
6	TOTAL TRANSMISSION PLANT	\$114,164	\$0	\$114,164	\$0	TRAN PLNT
	DISTRIBUTION PLANT					
7	PRIMARY DEMAND RELATED	\$1,036,579	\$0	\$1,036,579	\$0	DEMAND
8	SECONDARY DEMAND RELATED	\$167,464	\$0	\$167,464	\$0	DEMAND
9	CUSTOMER RELATED	\$1,515,547	\$1,515,547	\$0	\$0	CUSTOMER
10	LIGHTING SPECIFIC	\$0	\$0	\$0	\$0	CUSTOMER
11	TOTAL DISTRIBUTION PLANT	\$2,719,590	\$1,515,547	\$1,204,043	\$0	DIST PLNT
	GENERAL AND INTANGIBLE PLANT					
12	PRODUCTION RELATED	\$2,659	\$0	\$2,659	\$0	DEMAND
13	TRANSMISSION RELATED	\$1,502	\$0	\$1,502	\$0	DEMAND
14	DISTRIBUTION RELATED	\$137,010	\$76,352	\$60,658	\$0	DIST PLT
15	CUST ACCT/SERV & INFO/ SALES RELATED	\$48,796	\$48,796	\$0	\$0	CUSTOMER
16	TOTAL GENERAL & INTANGIBLE PLANT	\$189,967	\$125,148	\$64,819	\$0	GENR PLNT
17	TOTAL NET PLANT IN SERVICE	\$3,677,184	\$1,640,695	\$2,036,489	\$0	NET PLANT
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OTHER RATE BASE

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL NET PLANT IN SERVICE	\$3,677,184	\$1,640,695	\$2,036,489	\$0	
	CONSTRUCTION WORK IN PROGRESS					
2	PRODUCTION PLANT	\$154	\$0	\$154	\$0	DEMAND
3	TRANSMISSION PLANT	\$553	\$0	\$553	\$0	DEMAND
4	DISTRIBUTION PLANT	\$41,682	\$23,228	\$18,454	\$0	DIST PLT
5	GENERAL PLANT	\$0	\$0	\$0	\$0	G&I PLANT
6	TOTAL CONSTRUCTION WORK IN PROGR	\$42,389	\$23,228	\$19,161	\$0	
7	NET ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	DEMAND
8	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	DEMAND
	MISC DEFERRED DEBITS					
9	PROD RELATED	\$0	\$0	\$0	\$0	DEMAND
10	TRAN RELATED	\$862	\$0	\$862	\$0	DEMAND
11	DIST RELATED	\$1,410	\$786	\$624	\$0	DIST PLT
12	GENR RELATED	\$4,134	\$2,723	\$1,411	\$0	G&I PLANT
13	LABOR RELATED	\$69,804	\$31,145	\$38,659	\$0	LABOR RATIO
14	NPR RELATED	\$0	\$0	\$0	\$0	NET PLANT
	TOTAL MISC DEFERD DEBITS	\$76,210	\$34,654	\$41,556	\$0	
15	WORKING CAPITAL					
16	CASH WORK CAP,FUNDS,MAT&SUP	\$146,862	\$65,527	\$81,335	\$0	NET PLANT
17	FUEL STOCK	\$0	\$0	\$0	\$0	ENERGY
18	PREPAID LIGNITE ROYALTIES	\$0	\$0	\$0	\$0	ENERGY
19	OTHER PREPAYMENTS	\$29,759	\$13,278	\$16,481	\$0	NET PLANT
20	TOTAL WORKING CAPITAL	\$176,621	\$78,805	\$97,816	\$0	
21	UNAMORTIZED LOSS ON REACQD LTD	\$0	\$0	\$0	\$0	NET PLANT

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OTHER RATE BASE

CONTINUED

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
22	DEFERRED FUEL	\$0	\$0	\$0	\$0	ENERGY
23	ACCUMULATED DEFERRED INCOME TAX	\$0	\$0	\$0	\$0	NET PLANT
24	ACCT 281: POL CON	\$0	\$0	\$0	\$0	DEMAND
25	ACCT 282: LIBERAL DEP - PROD	\$0	\$0	\$0	\$0	DEMAND
26	TRAN	\$0	\$0	\$0	\$0	DIST PLNT
27	DIST	\$0	\$0	\$0	\$0	GENR PLNT
28	GENR	\$0	\$0	\$0	\$0	ENERGY
29	LIGNITE EXPLORATN	\$0	\$0	\$0	\$0	A&G O&M
30	LABOR RELATED	\$0	\$0	\$0	\$0	
31	TOTAL ACCOUNT 282	\$0	\$0	\$0	\$0	ENERGY
32	ACCT 283: THIS LINE RESERVED	\$0	\$0	\$0	\$0	NET PLANT
33	LONG TERM DEBT LOSS	\$0	\$0	\$0	\$0	
34	TOTAL ACCOUNT 283	\$0	\$0	\$0	\$0	DEMAND
35	ACCOUNT 190: PRODUCTION RELATED	\$0	\$0	\$0	\$0	NET PLANT
36	PLANT RELATED	\$0	\$0	\$0	\$0	ENERGY
37	ENERGY RELATED	\$0	\$0	\$0	\$0	A&G O&M
38	LABOR RELATED	\$0	\$0	\$0	\$0	DEMAND
39	FERC REFUND	\$0	\$0	\$0	\$0	
40	TOTAL ACCOUNT 190	\$0	\$0	\$0	\$0	
41	TOTAL ACCUM DEFERD INC TAX	\$0	\$0	\$0	\$0	NET PLANT
42	INVESTMENT TAX CREDIT PRE '71	\$0	\$0	\$0	\$0	NET PLANT
43	CUSTOMER ADVANCES AND DEPOSITS	-\$10,685	-\$10,685	\$0	\$0	CUSTOMER
44	STORM DAMAGE & INJ & DAM RESRVS	\$0	\$0	\$0	\$0	DEMAND
45	PNSN & MIS OP RSRVS, OTR DEF CR	-\$5,305	-\$5,305	\$0	\$0	CUSTOMER
46	TOTAL RATE BASE	\$3,956,414	\$1,761,392	\$2,195,022	\$0	
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*****OPER AND MTN EXPENSES*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	PRODUCTION O&M EXPENSE	\$0	\$0	\$0	\$0	ENERGY
	PURCHASED POWER - ACCT 555:					
2	DEMAND - OTHER	\$306,396	\$0	\$306,396	\$0	DEMAND
3	ENERGY - OTHER	\$208,491	\$0	\$0	\$208,491	ENERGY
4	NET OFF SYSTEM REVENUE	\$0	\$0	\$0	\$0	ENERGY
	OTHER PRODUCTION O&M ACCTS:					
5	DEMAND - OTHER	\$15,211	\$0	\$15,211	\$0	DEMAND
6	ENERGY - OTHER	\$0	\$0	\$0	\$0	ENERGY
7	TOTAL OTHER PRODUCTION O&M	\$15,211	\$0	\$15,211	\$0	
8	TOTAL PRODUCTION O&M EXPENSE	\$530,098	\$0	\$321,607	\$208,491	
9	TOTAL TRANSMISSION O&M EXPENSE	\$6,917	\$0	\$6,917	\$0	DEMAND
	DISTRIBUTION O&M EXPENSE					
10	LIGHTING SPECIFIC	\$0	\$0	\$0	\$0	CUSTOMER
11	ALL OTHER	\$322,241	\$179,575	\$142,666	\$0	DIST PLT
12	TOTAL DISTRIBUTION O&M EXPENSE	\$322,241	\$179,575	\$142,666	\$0	
13	TOTAL CUST ACCT/SERV & INFO/ SALES I	\$72,183	\$72,183	\$0	\$0	CUSTOMER
	ADMINISTRATIVE & GENERAL EXPENSE					
14	PROP INSURANCE/INJ & DAMG	\$1,989	\$887	\$1,102	\$0	NET PLANT
15	CUST ACCT/SERV&INFO/SALES REL	\$98,176	\$98,176	\$0	\$0	CUSTOMER
16	TOTAL A&G EXPENSE	\$100,165	\$99,063	\$1,102	\$0	A&G O&M
17	TOTAL O&M	\$1,031,604	\$350,821	\$472,292	\$208,491	

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*****COST OF SERVICE*****						
LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL RATE BASE	\$3,956,414	\$1,761,392	\$2,195,022	\$0	
2	RETURN AT 2.98%	\$117,831	\$52,458	\$65,373	\$0	RATE BASE
3	TOTAL O&M	\$1,031,604	\$350,821	\$472,292	\$208,491	A&G O&M
	DEPRECIATION & AMORTIZATION EXPENSES					
4	PRODUCTION	\$41,270	\$0	\$41,270	\$0	PROD PLANT
5	TRANSMISSION	\$5,242	\$0	\$5,242	\$0	TRANS PLANT
6	DISTRIBUTION	\$117,467	\$65,461	\$52,006	\$0	DIST PLANT
7	GENERAL	\$10,112	\$6,662	\$3,450	\$0	G&I PLANT
8	TOTAL DEPR & AMORT EXPEN	\$174,091	\$72,123	\$101,968	\$0	
9	INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	CUSTOMER
	GENERAL TAXES					
10	AD VALOREM	\$12,424	\$5,543	\$6,881	\$0	NET PLANT
11	CORP FRANCHISE TAX	\$0	\$0	\$0	\$0	NET PLANT
12	MISCELLANEOUS GENERAL TAXES	\$0	\$0	\$0	\$0	A&G O&M
13	TOTAL GENERAL TAXES	\$12,424	\$5,543	\$6,881	\$0	
14	TOTAL FED & ST INCOME TAXES	\$0	\$0	\$0	\$0	NET PLANT
15	PROV FOR DEF TAXES	\$0	\$0	\$0	\$0	NET PLANT
16	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	CWIP
17	PRELIMINARY COST OF SERVICE	\$1,335,950	\$480,945	\$646,514	\$208,491	
18	AFUDC	\$0	\$0	\$0	\$0	PRLM COS
19	COST OF SERVICE	\$1,335,950	\$480,945	\$646,514	\$208,491	COSRR
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****RATE DESIGN****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	COST OF SERVICE REVENUE REQMT REVENUE CREDITS:	\$1,335,950	\$480,945	\$646,514	\$208,491	COSRR
2	GROSS RECEIPTS TAXES	\$12,424	\$12,424	\$0	\$0	CUSTOMER
3	MISCELLANEOUS REVENUE	\$160,755	\$160,755	\$0	\$0	CUSTOMER
4	REV TO COLLECT THRU RATE DESIGN	\$1,162,771	\$307,766	\$646,514	\$208,491	ENERGY
5	FUEL REVENUE	\$0	\$0	\$0	\$0	
6	REV TO COLLECT THRU BASE RATES	\$1,162,771	\$307,766	\$646,514	\$208,491	
7	COSS BILLING DETERMINANTS		6,994	10,285	5,167,501	
8	COSS COST UNITS		\$44.00	\$62.86	\$0.04035	
9	COSS COST UNITS (FULL FIXED)		\$136.44	--	\$0.04035	
10	COSS COST UNITS (UNBUNDLED DEMAND)		\$44.00	--	\$0.04035	
11	PURCH. POWER-GEN. DEMAND**			\$31.27		
12	DISTRIBUTION SYSTEM DEMAND**			\$31.59		
13	**COLLECTED THROUGH KW RATE					
14	COSS COST UNITS (DEMAND IN KWH)		\$44.00		\$0.16546	
15	PURCHASED POWER DEMAND**			--		
16	DISTRIBUTION SYSTEM DEMAND**			--		
17	**COLLECTED THROUGH CUST. & KWH RATE					

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
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RATE DESIGN

LARGE
POWER

*****ELECTRIC NET PLANT*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL PRODUCTION PLANT	\$692,530	\$0	\$692,530	\$0	DEMAND
	TRANSMISSION PLANT					
2	POWER PLANT EQUIP	\$0	\$0	\$0	\$0	DEMAND
3	LARGE POWER SERVICE EQUIP	\$0	\$0	\$0	\$0	DEMAND
4	OTHER DIST IN ACCT 353	\$53,607	\$0	\$53,607	\$0	DEMAND
5	ALL OTHER TRANSMISSION	\$70,121	\$0	\$70,121	\$0	DEMAND
6	TOTAL TRANSMISSION PLANT	\$123,728	\$0	\$123,728	\$0	TRAN PLNT
	DISTRIBUTION PLANT					
7	PRIMARY DEMAND RELATED	\$1,157,695	\$0	\$1,157,695	\$0	DEMAND
8	SECONDARY DEMAND RELATED	\$187,030	\$0	\$187,030	\$0	DEMAND
9	CUSTOMER RELATED	\$41,605	\$41,605	\$0	\$0	CUSTOMER
10	LIGHTING SPECIFIC	\$0	\$0	\$0	\$0	CUSTOMER
11	TOTAL DISTRIBUTION PLANT	\$1,386,330	\$41,605	\$1,344,725	\$0	DIST PLNT
	GENERAL AND INTANGIBLE PLANT					
12	PRODUCTION RELATED	\$2,818	\$0	\$2,818	\$0	DEMAND
13	TRANSMISSION RELATED	\$1,627	\$0	\$1,627	\$0	DEMAND
14	DISTRIBUTION RELATED CUST ACCT/SERV & INFO/	\$69,842	\$2,096	\$67,746	\$0	DIST PLT
15	SALES RELATED	\$1,340	\$1,340	\$0	\$0	CUSTOMER
16	TOTAL GENERAL & INTANGIBLE PLANT	\$75,627	\$3,436	\$72,191	\$0	GENR PLNT
17	TOTAL NET PLANT IN SERVICE	\$2,278,215	\$45,041	\$2,233,174	\$0	NET PLANT
		=====	=====	=====	=====	

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
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RATE DESIGN

LARGE
POWER

OTHER RATE BASE

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL NET PLANT IN SERVICE	\$2,278,215	\$45,041	\$2,233,174	\$0	
	CONSTRUCTION WORK IN PROGRESS					
2	PRODUCTION PLANT	\$163	\$0	\$163	\$0	DEMAND
3	TRANSMISSION PLANT	\$599	\$0	\$599	\$0	DEMAND
4	DISTRIBUTION PLANT	\$21,248	\$638	\$20,610	\$0	DIST PLT
5	GENERAL PLANT	\$0	\$0	\$0	\$0	G&I PLANT
6	TOTAL CONSTRUCTION WORK IN PROGRES	\$22,010	\$638	\$21,372	\$0	
7	NET ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	DEMAND
8	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	DEMAND
	MISC DEFERRED DEBITS					
9	PROD RELATED	\$0	\$0	\$0	\$0	DEMAND
10	TRAN RELATED	\$934	\$0	\$934	\$0	DEMAND
11	DIST RELATED	\$719	\$22	\$697	\$0	DIST PLT
12	GENR RELATED	\$1,646	\$75	\$1,571	\$0	G&I PLANT
13	LABOR RELATED	\$34,467	\$681	\$33,786	\$0	LABOR RATIO
14	NPR RELATED	\$0	\$0	\$0	\$0	NET PLANT
	TOTAL MISC DEFERD DEBITS	\$37,766	\$778	\$36,988	\$0	
15	WORKING CAPITAL					
16	CASH WORK CAP,FUNDS,MAT&SUP	\$90,989	\$1,799	\$89,190	\$0	NET PLANT
17	FUEL STOCK	\$0	\$0	\$0	\$0	ENERGY
18	PREPAID LIGNITE ROYALTIES	\$0	\$0	\$0	\$0	ENERGY
19	OTHER PREPAYMENTS	\$18,437	\$365	\$18,072	\$0	NET PLANT
20	TOTAL WORKING CAPITAL	\$109,426	\$2,164	\$107,262	\$0	
21	UNAMORTIZED LOSS ON REACQD LTD	\$0	\$0	\$0	\$0	NET PLANT

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
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RATE DESIGN

LARGE
POWER

OTHER RATE BASE
 CONTINUED

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
22	DEFERRED FUEL	\$0	\$0	\$0	\$0	ENERGY
23	ACCUMULATED DEFERRED INCOME TAX	\$0	\$0	\$0	\$0	NET PLANT
24	ACCT 281: POL CON	\$0	\$0	\$0	\$0	DEMAND
25	ACCT 282: LIBERAL DEP - PROD	\$0	\$0	\$0	\$0	DEMAND
26	TRAN	\$0	\$0	\$0	\$0	DIST PLNT
27	DIST	\$0	\$0	\$0	\$0	GENR PLNT
28	GENR	\$0	\$0	\$0	\$0	ENERGY
29	LIGNITE EXPLORATN	\$0	\$0	\$0	\$0	A&G O&M
30	LABOR RELATED	\$0	\$0	\$0	\$0	
31	TOTAL ACCOUNT 282	\$0	\$0	\$0	\$0	ENERGY
32	ACCT 283: THIS LINE RESERVED	\$0	\$0	\$0	\$0	NET PLANT
33	LONG TERM DEBT LOSS	\$0	\$0	\$0	\$0	
34	TOTAL ACCOUNT 283	\$0	\$0	\$0	\$0	DEMAND
35	ACCOUNT 190: PRODUCTION RELATED	\$0	\$0	\$0	\$0	NET PLANT
36	PLANT RELATED	\$0	\$0	\$0	\$0	ENERGY
37	ENERGY RELATED	\$0	\$0	\$0	\$0	A&G O&M
38	LABOR RELATED	\$0	\$0	\$0	\$0	DEMAND
39	FERC REFUND	\$0	\$0	\$0	\$0	
40	TOTAL ACCOUNT 190	\$0	\$0	\$0	\$0	
41	TOTAL ACCUM DEFERD INC TAX	\$0	\$0	\$0	\$0	NET PLANT
42	INVESTMENT TAX CREDIT PRE '71	\$0	\$0	\$0	\$0	NET PLANT
43	CUSTOMER ADVANCES AND DEPOSITS	-\$220	-\$220	\$0	\$0	CUSTOMER
44	STORM DAMAGE & INJ & DAM RESRVS	\$0	\$0	\$0	\$0	DEMAND
45	PNSN & MIS OP RSRVS, OTR DEF CR	-\$2,633	-\$2,633	\$0	\$0	CUSTOMER
46	TOTAL RATE BASE	\$2,444,564	\$45,768	\$2,398,796	\$0	
		=====	=====	=====	=====	

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
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RATE DESIGN

LARGE
 POWER

*****OPER AND MTN EXPENSES*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	PRODUCTION O&M EXPENSE	\$0	\$0	\$0	\$0	ENERGY
	PURCHASED POWER - ACCT 555:					
2	DEMAND - OTHER	\$324,714	\$0	\$324,714	\$0	DEMAND
3	ENERGY - OTHER	\$140,803	\$0	\$0	\$140,803	ENERGY
4	NET OFF SYSTEM REVENUE	\$0	\$0	\$0	\$0	ENERGY
	OTHER PRODUCTION O&M ACCTS:					
5	DEMAND - OTHER	\$16,120	\$0	\$16,120	\$0	DEMAND
6	ENERGY - OTHER	\$0	\$0	\$0	\$0	ENERGY
7	TOTAL OTHER PRODUCTION O&M	\$16,120	\$0	\$16,120	\$0	
8	TOTAL PRODUCTION O&M EXPENSE	\$481,637	\$0	\$340,834	\$140,803	
9	TOTAL TRANSMISSION O&M EXPENSE	\$7,496	\$0	\$7,496	\$0	DEMAND
	DISTRIBUTION O&M EXPENSE					
10	LIGHTING SPECIFIC	\$0	\$0	\$0	\$0	CUSTOMER
11	ALL OTHER	\$164,265	\$4,930	\$159,335	\$0	DIST PLT
12	TOTAL DISTRIBUTION O&M EXPENSE	\$164,265	\$4,930	\$159,335	\$0	
13	TOTAL CUST ACCT/SERV & INFO/ SALES I	\$1,982	\$1,982	\$0	\$0	CUSTOMER
	ADMINISTRATIVE & GENERAL EXPENSE					
14	PROP INSURANCE/INJ & DAMG	\$1,232	\$24	\$1,208	\$0	NET PLANT
15	CUST ACCT/SERV&INFO/SALES REL	\$48,477	\$48,477	\$0	\$0	CUSTOMER
16	TOTAL A&G EXPENSE	\$49,709	\$48,501	\$1,208	\$0	A&G O&M
17	TOTAL O&M	\$705,089	\$55,413	\$508,873	\$140,803	

WASHINGTON ELECTRIC COOPERATIVE, INC.
COST OF SERVICE STUDY
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RATE DESIGN

LARGE
POWER

*****COST OF SERVICE*****						ALLOCATION METHOD & SOURCE
LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	
1	TOTAL RATE BASE	\$2,444,564	\$45,768	\$2,398,796	\$0	
2	RETURN AT 2.98%	\$72,805	\$1,363	\$71,442	\$0	RATE BASE
3	TOTAL O&M	\$705,089	\$55,413	\$508,873	\$140,803	A&G O&M
	DEPRECIATION & AMORTIZATION EXPENSES					
4	PRODUCTION	\$43,738	\$0	\$43,738	\$0	PROD PLANT
5	TRANSMISSION	\$5,681	\$0	\$5,681	\$0	TRANS PLANT
6	DISTRIBUTION	\$59,880	\$1,797	\$58,083	\$0	DIST PLANT
7	GENERAL	\$4,025	\$183	\$3,842	\$0	G&I PLANT
8	TOTAL DEPR & AMORT EXPEN	\$113,324	\$1,980	\$111,344	\$0	
9	INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	CUSTOMER
	GENERAL TAXES					
10	AD VALOREM	\$7,697	\$152	\$7,545	\$0	NET PLANT
11	CORP FRANCHISE TAX	\$0	\$0	\$0	\$0	NET PLANT
12	MISCELLANEOUS GENERAL TAXES	\$0	\$0	\$0	\$0	A&G O&M
13	TOTAL GENERAL TAXES	\$7,697	\$152	\$7,545	\$0	
14	TOTAL FED & ST INCOME TAXES	\$0	\$0	\$0	\$0	NET PLANT
15	PROV FOR DEF TAXES	\$0	\$0	\$0	\$0	NET PLANT
16	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	CWIP
17	PRELIMINARY COST OF SERVICE	\$898,915	\$58,908	\$699,204	\$140,803	
18	A F U D C	\$0	\$0	\$0	\$0	PRLM COS
19	COST OF SERVICE	\$898,915	\$58,908	\$699,204	\$140,803	COSRR
		=====	=====	=====	=====	

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
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LARGE
 POWER

****RATE DESIGN****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	COST OF SERVICE REVENUE REQMT	\$898,915	\$58,908	\$699,204	\$140,803	COSRR
	REVENUE CREDITS:					
2	GROSS RECEIPTS TAXES	\$7,697	\$7,697	\$0	\$0	CUSTOMER
3	MISCELLANEOUS REVENUE	\$81,946	\$6,367	\$75,579	\$0	CUSTOMER/DEMAND
4	REV TO COLLECT THRU RATE DESIGN	\$809,272	\$44,843	\$623,625	\$140,803	
5	FUEL REVENUE	\$0	\$0	\$0	\$0	ENERGY
6	REV TO COLLECT THRU BASE RATES	\$809,272	\$44,843	\$623,625	\$140,803	
		=====	=====	=====	=====	
7	COSS BILLING DETERMINANTS		144	11,487	3,662,645	
8	COSS COST UNITS		\$311.41	\$54.29	\$0.03844	
9	COSS COST UNITS (FULL FIXED)		\$4,642.14	--	\$0.03844	
10	COSS COST UNITS (UNBUNDLED DEMAND)		\$311.41	--	\$0.03844	
11	PURCH. POWER-GEN. DEMAND**			\$29.67		
12	DISTRIBUTION SYSTEM DEMAND**			\$24.62		
13	**COLLECTED THROUGH KW RATE					
14	COSS COST UNITS (DEMAND IN KWH)		\$311.41		\$0.20871	
15	PURCHASED POWER DEMAND**			--		
16	DISTRIBUTION SYSTEM DEMAND**			--		
17	**COLLECTED THROUGH CUST. & KWH RATE					

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
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RATE DESIGN

LIGHTING

*****ELECTRIC NET PLANT*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL PRODUCTION PLANT	\$0	\$0	\$0	\$0	DEMAND
	TRANSMISSION PLANT					
2	POWER PLANT EQUIP	\$0	\$0	\$0	\$0	DEMAND
3	LARGE POWER SERVICE EQUIP	\$0	\$0	\$0	\$0	DEMAND
4	OTHER DIST IN ACCT 353	\$1,555	\$0	\$1,555	\$0	DEMAND
5	ALL OTHER TRANSMISSION	\$0	\$0	\$0	\$0	DEMAND
6	TOTAL TRANSMISSION PLANT	\$1,555	\$0	\$1,555	\$0	TRAN PLNT
	DISTRIBUTION PLANT					
7	PRIMARY DEMAND RELATED	\$33,572	\$0	\$33,572	\$0	DEMAND
8	SECONDARY DEMAND RELATED	\$5,424	\$0	\$5,424	\$0	DEMAND
9	CUSTOMER RELATED	\$259,958	\$259,958	\$0	\$0	CUSTOMER
10	LIGHTING SPECIFIC	\$73,579	\$73,579	\$0	\$0	CUSTOMER
11	TOTAL DISTRIBUTION PLANT	\$372,533	\$333,537	\$38,996	\$0	DIST PLNT
	GENERAL AND INTANGIBLE PLANT					
12	PRODUCTION RELATED	\$0	\$0	\$0	\$0	DEMAND
13	TRANSMISSION RELATED	\$21	\$0	\$21	\$0	DEMAND
14	DISTRIBUTION RELATED	\$18,768	\$16,803	\$1,965	\$0	DIST PLT
15	CUST ACCT/SERV & INFO/ SALES RELATED	\$8,370	\$8,370	\$0	\$0	CUSTOMER
16	TOTAL GENERAL & INTANGIBLE PLANT	\$27,159	\$25,173	\$1,986	\$0	GENR PLNT
17	TOTAL NET PLANT IN SERVICE	\$401,247	\$358,710	\$42,537	\$0	NET PLANT

WASHINGTON ELECTRIC COOPERATIVE, INC.
COST OF SERVICE STUDY
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RATE DESIGN

LIGHTING

OTHER RATE BASE

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL NET PLANT IN SERVICE	\$401,247	\$358,710	\$42,537	\$0	
	CONSTRUCTION WORK IN PROGRESS					
2	PRODUCTION PLANT	\$0	\$0	\$0	\$0	DEMAND
3	TRANSMISSION PLANT	\$8	\$0	\$8	\$0	DEMAND
4	DISTRIBUTION PLANT	\$5,710	\$5,112	\$598	\$0	DIST PLT
5	GENERAL PLANT	\$0	\$0	\$0	\$0	G&I PLANT
6	TOTAL CONSTRUCTION WORK IN PROGRI	\$5,718	\$5,112	\$606	\$0	
7	NET ACQUISITION ADJUSTMENT	\$0	\$0	\$0	\$0	DEMAND
8	PLANT HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	DEMAND
	MISC DEFERRED DEBITS					
9	PROD RELATED	\$0	\$0	\$0	\$0	DEMAND
10	TRAN RELATED	\$12	\$0	\$12	\$0	DEMAND
11	DIST RELATED	\$193	\$173	\$20	\$0	DIST PLT
12	GENR RELATED	\$591	\$548	\$43	\$0	G&I PLANT
13	LABOR RELATED	\$9,465	\$8,462	\$1,003	\$0	LABOR RATIO
14	NPR RELATED	\$0	\$0	\$0	\$0	NET PLANT
	TOTAL MISC DEFRD DEBITS	\$10,261	\$9,183	\$1,078	\$0	
15	WORKING CAPITAL					
16	CASH WORK CAP,FUNDS,MAT&SUP	\$16,025	\$14,326	\$1,699	\$0	NET PLANT
17	FUEL STOCK	\$0	\$0	\$0	\$0	ENERGY
18	PREPAID LIGNITE ROYALTIES	\$0	\$0	\$0	\$0	ENERGY
19	OTHER PREPAYMENTS	\$3,247	\$2,903	\$344	\$0	NET PLANT
20	TOTAL WORKING CAPITAL	\$19,272	\$17,229	\$2,043	\$0	
21	UNAMORTIZED LOSS ON REACQD LTD	\$0	\$0	\$0	\$0	NET PLANT

OTHER RATE BASE
 CONTINUED

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
22	DEFERRED FUEL	\$0	\$0	\$0	\$0	ENERGY
23	ACCUMULATED DEFERRED INCOME TAX	\$0	\$0	\$0	\$0	NET PLANT
24	ACCT 281: POL CON	\$0	\$0	\$0	\$0	DEMAND
25	ACCT 282: LIBERAL DEP - PROD	\$0	\$0	\$0	\$0	DEMAND
26	TRAN	\$0	\$0	\$0	\$0	DIST PLNT
27	DIST	\$0	\$0	\$0	\$0	GENR PLNT
28	GENR	\$0	\$0	\$0	\$0	ENERGY
29	LIGNITE EXPLORATN	\$0	\$0	\$0	\$0	A&G O&M
30	LABOR RELATED	\$0	\$0	\$0	\$0	
31	TOTAL ACCOUNT 282	\$0	\$0	\$0	\$0	ENERGY
32	ACCT 283: THIS LINE RESERVED	\$0	\$0	\$0	\$0	NET PLANT
33	LONG TERM DEBT LOSS	\$0	\$0	\$0	\$0	
34	TOTAL ACCOUNT 283	\$0	\$0	\$0	\$0	DEMAND
35	ACCOUNT 190: PRODUCTION RELATED	\$0	\$0	\$0	\$0	NET PLANT
36	PLANT RELATED	\$0	\$0	\$0	\$0	ENERGY
37	ENERGY RELATED	\$0	\$0	\$0	\$0	A&G O&M
38	LABOR RELATED	\$0	\$0	\$0	\$0	DEMAND
39	FERC REFUND	\$0	\$0	\$0	\$0	
40	TOTAL ACCOUNT 190	\$0	\$0	\$0	\$0	
41	TOTAL ACCUM DEFERD INC TAX	\$0	\$0	\$0	\$0	NET PLANT
42	INVESTMENT TAX CREDIT PRE '71	\$0	\$0	\$0	\$0	NET PLANT
43	CUSTOMER ADVANCES AND DEPOSITS	-\$5,498	-\$5,498	\$0	\$0	CUSTOMER
44	STORM DAMAGE & INJ & DAM RESRVS	\$0	\$0	\$0	\$0	DEMAND
45	PNSN & MIS OP RSRVS, OTR DEF CR	-\$717	-\$717	\$0	\$0	CUSTOMER
46	TOTAL RATE BASE	\$430,283 =====	\$384,019 =====	\$46,264 =====	\$0 =====	

WASHINGTON ELECTRIC COOPERATIVE, INC.
COST OF SERVICE STUDY
FOR TWELVE MONTHS ENDED
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RATE DESIGN

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*****OPER AND MTN EXPENSES*****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	PRODUCTION O&M EXPENSE	\$0	\$0	\$0	\$0	ENERGY
	PURCHASED POWER - ACCT 555:					
2	DEMAND - OTHER	\$0	\$0	\$0	\$0	DEMAND
3	ENERGY - OTHER	\$6,752	\$0	\$0	\$6,752	ENERGY
4	NET OFF SYSTEM REVENUE	\$0	\$0	\$0	\$0	ENERGY
	OTHER PRODUCTION O&M ACCTS:					
5	DEMAND - OTHER	\$0	\$0	\$0	\$0	DEMAND
6	ENERGY - OTHER	\$0	\$0	\$0	\$0	ENERGY
7	TOTAL OTHER PRODUCTION O&M	\$0	\$0	\$0	\$0	
8	TOTAL PRODUCTION O&M EXPENSE	\$6,752	\$0	\$0	\$6,752	
9	TOTAL TRANSMISSION O&M EXPENSE	\$94	\$0	\$94	\$0	DEMAND
	DISTRIBUTION O&M EXPENSE					
10	LIGHTING SPECIFIC	\$2,865	\$2,865	\$0	\$0	CUSTOMER
11	ALL OTHER	\$35,423	\$31,715	\$3,708	\$0	DIST PLT
12	TOTAL DISTRIBUTION O&M EXPENSE	\$38,288	\$34,580	\$3,708	\$0	
13	TOTAL CUST ACCT/SERV & INFO/ SALES I	\$12,381	\$12,381	\$0	\$0	CUSTOMER
	ADMINISTRATIVE & GENERAL EXPENSE					
14	PROP INSURANCE/INJ & DAMG	\$217	\$194	\$23	\$0	NET PLANT
15	CUST ACCT/SERV&INFO/SALES REL	\$13,312	\$13,312	\$0	\$0	CUSTOMER
16	TOTAL A&G EXPENSE	\$13,529	\$13,506	\$23	\$0	A&G O&M
17	TOTAL O&M	\$71,044	\$60,467	\$3,825	\$6,752	
		=====	=====	=====	=====	

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
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RATE DESIGN

LIGHTING

*****COST OF SERVICE*****						
LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	TOTAL RATE BASE	\$430,283	\$384,019	\$46,264	\$0	
2	RETURN AT 2.98%	\$12,815	\$11,437	\$1,378	\$0	RATE BASE
3	TOTAL O&M	\$71,044	\$60,467	\$3,825	\$6,752	A&G O&M
	DEPRECIATION & AMORTIZATION EXPENSES					
4	PRODUCTION	\$0	\$0	\$0	\$0	PROD PLANT
5	TRANSMISSION	\$71	\$0	\$71	\$0	TRANS PLANT
6	DISTRIBUTION	\$16,091	\$14,407	\$1,684	\$0	DIST PLANT
7	GENERAL	\$1,446	\$1,340	\$106	\$0	G&I PLANT
8	TOTAL DEPR & AMORT EXPEN	\$17,608	\$15,747	\$1,861	\$0	
9	INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0	\$0	CUSTOMER
	GENERAL TAXES					
10	AD VALOREM	\$1,356	\$1,212	\$144	\$0	NET PLANT
11	CORP FRANCHISE TAX	\$0	\$0	\$0	\$0	NET PLANT
12	MISCELLANEOUS GENERAL TAXES	\$0	\$0	\$0	\$0	A&G O&M
13	TOTAL GENERAL TAXES	\$1,356	\$1,212	\$144	\$0	
14	TOTAL FED & ST INCOME TAXES	\$0	\$0	\$0	\$0	NET PLANT
15	PROV FOR DEF TAXES	\$0	\$0	\$0	\$0	NET PLANT
16	INVESTMENT TAX CREDIT - NET	\$0	\$0	\$0	\$0	CWIP
17	PRELIMINARY COST OF SERVICE	\$102,822	\$88,862	\$7,208	\$6,752	
18	A F U D C	\$0	\$0	\$0	\$0	PRLM COS
19	COST OF SERVICE	\$102,822	\$88,862	\$7,208	\$6,752	COSRR
		=====	=====	=====	=====	

WASHINGTON ELECTRIC COOPERATIVE, INC.
 COST OF SERVICE STUDY
 FOR TWELVE MONTHS ENDED
 PRO FORMA DECEMBER 31, 2019

LIGHTING

****RATE DESIGN****

LINE NO.	DESCRIPTION	TOTAL	CUSTOMER RELATED	DEMAND RELATED	ENERGY RELATED	ALLOCATION METHOD & SOURCE
1	COST OF SERVICE REVENUE REQMT	\$102,822	\$88,862	\$7,208	\$6,752	COSRR
	REVENUE CREDITS:					
2	GROSS RECEIPTS TAXES	\$1,356	\$1,356	\$0	\$0	CUSTOMER
3	MISCELLANEOUS REVENUE	\$22,020	\$22,020	\$0	\$0	CUSTOMER
4	REV TO COLLECT THRU RATE DESIGN	\$79,446	\$65,486	\$7,208	\$6,752	
5	FUEL REVENUE	\$0	\$0	\$0	\$0	ENERGY
6	REV TO COLLECT THRU BASE RATES	\$79,446	\$65,486	\$7,208	\$6,752	
		=====	=====	=====	=====	
7	COSS BILLING DETERMINANTS		3,599	333	167,361	
8	COSS COST UNITS		\$18.20	\$21.64	\$0.04034	
9	COSS COST UNITS (FULL FIXED)		\$20.20	--	\$0.04034	
10	COSS COST UNITS (UNBUNDLED DEMAND)		\$18.20	--	\$0.04034	
11	PURCH. POWER-GEN. DEMAND**			\$0.00		
12	DISTRIBUTION SYSTEM DEMAND**			\$21.64		
13	**COLLECTED THROUGH KW RATE					
14	COSS COST UNITS (DEMAND IN KWH)		\$18.20		\$0.08341	
15	PURCHASED POWER DEMAND**			--		
16	DISTRIBUTION SYSTEM DEMAND**			--		
17	**COLLECTED THROUGH CUST. & KWH RATE					