JEC-Jurczyk-2

Jacksonville Village Electric Utility
Rate Case Study
Cost of Service Study

Test Year: 12 months ending December 31, 2025
Rate Year: July 5, 2026 - July 4, 2027
Filed: 21-May-26

Line No.	FERC Accounts	Description	1/1/25 - 12/31/25 Test Year	Adjustments	7/5/26 - 7/4/27 Rate Year	Support
		Operating Expenses:				
1	555 - 557	Purchased Power	$ 820,508	$ 35,546	$ 856,054	*Prefiled testimony Q6*
2	580 - 598	Distribution	$ 271,672	$ (88)	$ 271,584	*Prefiled testimony Q8, Exhibit 11D*
3	920 - 933	Admin and General	$ 383,956	$ 118,011	$ 501,967	*Prefiled testimony Q9, Exhibits 10B, 12B-E*
4		Subtotal (O&M)	$ 1,484,521	$ 153,469	$ 1,637,990	
5						
6	403	Depreciation	$ 49,227	$ -	$ 49,227	
7	404-407	Amortization	$ -	$ -	$ -	
8						
9	408	Taxes				
10		Property	$ 28,978	$ -	$ 28,978	
11		Fuel	$ 7,109	$ 1,210	8,319	*Prefiled testimony Q10*
12		Childcare	$ 8,706	$ 56	8,762	*Prefiled testimony Q11, Exhibit 10B*
13		Gross Revenue	$ 6,814	$ 1,270	8,085	*Prefiled testimony Q12*
14		Payroll	$ 20,168	$ 1,001	21,168	*Prefiled testimony Q13, Exhibit 10B*
15		Subtotal	71,775	3,537	75,312	
16						
17		Total Operating Expenses	1,605,523	157,006	1,762,528	
18						
19		Interest Expense				
20	431	Interest On Long Term Debt	$ 17,205	$ (13,330)	$ 3,874	*Prefiled testimony Q15, Exhibit 4, Exhibit 14*
21	431	Short-term Interest	$ 20,500	$ -	$ 20,500	
22	431	Miscellaneous	$ -	$ -	$ -	
23		Net Income/Tier	$ (204,078)	$ 204,078	$ -	*Prefiled testimony Q16, Exhibit 4*
24		Subtotal	$ (166,374)	$ 190,748	$ 24,374	
25						
26		**Credits**				
27	419	Interest and Dividend Income - Other	$ (2,605)	$ -	$ (2,605)	
28	419, 421	Misc Non-Operating Income - Transco & Velco	$ (69,889)	$ -	$ (69,889)	
29	456-458	Other Electric Revenue	$ (107,067)	$ -	$ (107,067)	
30		Subtotal	(179,562)	-	(179,562)	
31						
32		**Increase to Meet Revenue Requirement**	Test Year		Rate Year	
33		Retail Cost of Service	$ 1,259,588	$ 347,753	$ 1,607,341	
34		Retail Revenues	1,259,588	(105,797)	1,365,384	*Prefiled testimony Q18, Exhibit 6*
35						
36		Additional Revenue Requirement			$ 241,957	
37		Increase needed to meet RR			17.72%	