

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**

**EXHIBIT 8**

**REF. 4**

**ANNUALIZED INTEREST INCOME**

DIXIE ELECTRIC MEMBERSHIP CORPORATION  
2023 TEST YEAR FORMULA RATE PLAN (FRP)  
ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS  
REF. 4, EXHIBIT 8, ANNUALIZED INTEREST INCOME

Search Type:  Division:   
Account:  INT & DIVID INC CFC SUBSCRIP

Filter  
Starting Year:  Compare:  Budget Revision:   
Number Of Years:  Type:  Percentage:

Comparison  
View:

Post Month	2023 Actual PTD	2023 Actual YTD
January	-11,733.27	-11,733.27
February	-11,733.27	-23,466.54
March	-11,733.27	-35,199.81
April	-11,733.27	-46,933.08
May	-11,733.27	-58,666.35
June	-11,733.27	-70,399.62
July	-11,733.27	-82,132.89
August	-11,733.27	-93,866.16
September	-11,733.21	-105,599.37
October	-11,733.27	-117,332.64
November	-11,733.27	-129,065.91
December	-11,733.27	-140,799.18
Total YTD	-140,799.18	-140,799.18

Total  
140,799.18 CFC Int  
63,651.96 RRB Int (Other)  
8,209.86 A/R Promissory Notes  
212,661.00

23-Dec  
11,733.27 CFC Int  
13,876.81 RRB Int (Other)  
669.42 A/R Promissory Notes  
26,279.50

Search Type:  Division:   
Account:  INTEREST-OTHER

Filter  
Starting Year:  Compare:  Budget Revision:   
Number Of Years:  Type:  Percentage:

Comparison  
View:

Post Month	2023 Actual PTD	2023 Actual YTD
January	0.00*	0.00
February	0.00*	0.00
March	0.00*	0.00
April	0.00*	0.00
May	0.00*	0.00
June	-684.74	-684.74
July	-8,184.67	-8,869.41
August	-8,693.17	-17,562.58
September	-13,240.01	-30,802.59
October	-11,442.86	-42,245.45
November	-7,529.70	-49,775.15
December	-13,876.81	-63,651.96
Total YTD	-63,651.96	-63,651.96

Search Type:  Division:   
Account:  INTEREST A/R PROMISSORY NOTES

Filter  
Starting Year:  Compare:  Budget Revision:   
Number Of Years:  Type:  Percentage:

Comparison  
View:

Post Month	2023 Actual PTD	2023 Actual YTD
January	-604.45	-604.45
February	-580.53	-1,184.98
March	-650.94	-1,835.92
April	-710.73	-2,546.65
May	-767.66	-3,314.31
June	-725.70	-4,040.01
July	-693.47	-4,733.48
August	-662.84	-5,396.32
September	-765.87	-6,162.19
October	-674.44	-6,836.63
November	-703.81	-7,540.44
December	-669.42	-8,209.86
Total YTD	-8,209.86	-8,209.86

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**


**EXHIBIT 9**

**REF. 5**

**ANNUALIZED FRANCHISE TAX**

DIXIE ELECTRIC MEMBERSHIP CORPORATION  
 2023 TEST YEAR FORMULA RATE PLAN (FRP)  
 ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS  
 REF. 5, EXHIBIT 9, ANNUALIZED FRANCHISE TAX

Search Type:  Division:

Account: 408.40  TAXES - FRANCHISE

**Filter**

Starting Year:  Compare:  Budget Revision:

Number Of Years:  Type:  Percentage:

**Comparison**

View:

Post Month	2023 Actual PTD	2023 Actual YTD
January	105,724.63	105,724.63
February	112,330.09	218,054.72
March	80,433.38	298,488.10
April	80,218.90	378,707.00
May	71,511.65	450,218.65
June	90,406.00	540,624.65
July	125,890.83	666,515.48
August	135,857.06	802,372.54
September	151,410.44	953,782.98
October	123,402.80	1,077,185.78
November	89,255.76	1,166,441.54
December	73,479.60	1,239,921.14
<b>Total YTD</b>	<b>1,239,921.14</b>	<b>1,239,921.14</b>

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**


**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**

**EXHIBIT 10**

**REF. 7**

**FINES AND PENALTIES**

DIXIE ELECTRIC MEMBERSHIP CORPORATION  
 2023 TEST YEAR FORMULA RATE PLAN (FRP)  
 ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS  
 REF. 7, EXHIBIT 10, FINES & PENALTIES

Search Type:  Division:   
 Account: 426.30  PENALTIES AND FINES

**Filter**  
 Starting Year:  Compare:  Budget Revision:   
 Number Of Years:  Type:  Percentage:

**Comparison**

View:

Post Month	2023 Actual PTD	2023 Actual YTD
January	16,402.16	16,402.16
February	0.00*	16,402.16
March	0.00*	16,402.16
April	983.74	17,385.90
May	10,768.47	28,154.37
June	0.00*	28,154.37
July	-1,344.59	26,809.78
August	16.14	26,825.92
September	0.00*	26,825.92
October	0.00*	26,825.92
November	0.00*	26,825.92
December	17.62	26,843.54
<b>Total YTD</b>	<b>26,843.54</b>	<b>26,843.54</b>

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**


**EXHIBIT 11**

**REF. 8**

**CHARITABLE CONTRIBUTIONS**

DIXIE ELECTRIC MEMBERSHIP CORPORATION  
 2023 TEST YEAR FORMULA RATE PLAN (FRP)  
 ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS  
 REF. 8, EXHIBIT 11, CHARITABLE CONTRIBUTIONS

Search Type:  Division:

Account:   DONATIONS

**Filter**

Starting Year:  Compare:  Budget Revision:

Number Of Years:  Type:  Percentage:

**Comparison**

View:

Post Month	2023 Actual PTD	2023 Actual YTD
January	0.00*	0.00
February	0.00*	0.00
March	0.00*	0.00
April	0.00*	0.00
May	0.00*	0.00
June	6,250.00	6,250.00
July	6,250.00	12,500.00
August	2,500.00	15,000.00
September	2,500.00	17,500.00
October	0.00*	17,500.00
November	250.00	17,750.00
December	2,837.68	20,587.68
<b>Total YTD</b>	<b>20,587.68</b>	<b>20,587.68</b>



**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**

**EXHIBIT 12**

**REF. 9**

**POLITICAL CONTRIBUTIONS AND LOBBYING ACTIVITIES**

DIXIE ELECTRIC MEMBERSHIP CORPORATION  
2023 TEST YEAR FORMULA RATE PLAN (FRP)  
ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS  
REF. 9, EXHIBIT 12, POLITICAL CONTRIBUTIONS AND LOBBYING ACTIVITIES

Vendor Name	Address	Invoice	Date	Transaction Type	Invoice Total	Status
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-14359	11/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-14236	10/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-14174	9/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-14067	8/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-13915	6/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-13853	5/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-13741	4/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-13652	3/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-13577	2/1/2023	Invoice	7,500.00	Paid/Applied
13437 SOUTHERN STRATEGY GROUP	BATON ROUGE, LA 70802	LA-13497	1/1/2023	Invoice	7,500.00	Paid/Applied

75,000.00

(Transaction history download from Acctg. System)

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**

**EXHIBIT 13**

**REF. 10**

**YOUTH TOUR EXPENSES**

DIXIE ELECTRIC MEMBERSHIP CORPORATION  
 2023 TEST YEAR FORMULA RATE PLAN (FRP)  
 ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS  
 REF. 10, EXHIBIT 13, YOUTH TOUR EXPENSES

<u>Account</u>	<u>Account Desc</u>	<u>Date</u>	<u>Amount</u>	<u>Reference</u>
912.1	DEMONSTRATING & SELLING EXPENSES	12/29/2023	1,164.38	YOUTH TOUR-WASHINGTON D C
912.1	DEMONSTRATING & SELLING EXPENSES	11/16/2023	100	YOUTH TOUR PHOTOGRAPHY
912.1	DEMONSTRATING & SELLING EXPENSES	11/13/2023	750	DEMCO 47TH YOUTH TOUR BANQUET
912.1	DEMONSTRATING & SELLING EXPENSES	10/31/2023	155.04	YOUTH TOUR-WASHINGTON D C
912.2	SALES EXP - SOLICITATION NEW COST	8/16/2023	16,800.00	2023 YOUTH TOUR
912.1	DEMONSTRATING & SELLING EXPENSES	7/24/2023	30	YOUTH TOUR-WASHINGTON D C
921.2	COMPANY TRAVEL & MEALS	7/19/2023	193.57	BUSINESS MEALS
912.1	DEMONSTRATING & SELLING EXPENSES	6/20/2023	31.21	912.10 - YOUTH PROGRAMS
912.1	DEMONSTRATING & SELLING EXPENSES	5/30/2023	966.55	912.10 - YOUTH TOUR-WASHINGTON D C
912.2	SALES EXP - SOLICITATION NEW COST	3/16/2023	689.62	youth tour charges
912.1	DEMONSTRATING & SELLING EXPENSES	3/13/2023	4,053.21	FINAL BALANCE - 2023 YOUTH TOUR ESSAY
			<u>24,933.58</u>	

(Account history/Activity download from Acctg. System)

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT C: CALCULATIONS – RATEMAKING ADJUSTMENTS**

**EXHIBIT 14**

**REF. 11**

**2021 FRP Annual Report Filing, Docket No. U-36368, Section III, Item #2 Recovery of  
NISC Software Conversion Costs**

**DIXIE ELECTRIC MEMBERSHIP CORPORATION, D/B/A DEMCO,  
EX PARTE**

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***Docket No. U-36368, In re: Formula Rate Plan Annual Report for 2021 Test Year.***

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(Decided at the January 18, 2023 Business and Executive Session.)

**ORDER**

***OVERVIEW***

This Commission, having reviewed and considered the Staff Report (“Staff Report”), filed by Commission Staff (“Staff”) on January 6, 2023, and the Correspondence in Agreement with Staff’s Recommendations for Dixie Electric Membership Corporation (“DEMCO’s Acceptance”) finds said Staff Report to be acceptable. A copy of the Staff Report is attached as Attachment A hereto.

***COMMISSION JURISDICTION***

The Commission exercises jurisdiction over public utilities in Louisiana pursuant to Article IV, Section 21(B) of the Louisiana Constitution, which states:

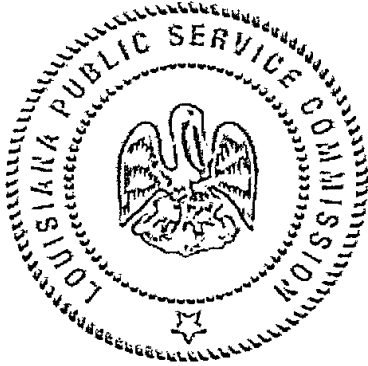
The commission shall regulate all common carriers and public utilities and have such other regulatory authority as provided by law. It shall adopt and enforce reasonable rules, regulations and procedures necessary for the discharge of its duties, and shall have other powers and perform other duties as provided by law.

***COMMISSION CONSIDERATION***

This matter was considered at the Commission’s January 18, 2023 Business and Executive Session. On motion of Commissioner Greene, seconded by Chairman Campbell, with Vice Chairman Francis and Commissioner Lewis concurring, and with Commissioner Skrmetta temporarily absent, the Commission voted to accept the Staff Report filed into the record on January 6, 2023.

This Order is effective immediately.

**BY ORDER OF THE COMMISSION  
BATON ROUGE, LOUISIANA  
February 15, 2023**



A handwritten signature in black ink, appearing to read "Brandon M. Frey".

**BRANDON M. FREY  
SECRETARY**

**/S/ FOSTER L. CAMPBELL**

**DISTRICT V**

**CHAIRMAN FOSTER L. CAMPBELL**

**/S/ MIKE FRANCIS**

**DISTRICT IV**

**VICE CHAIRMAN MIKE FRANCIS**

**ABSENT**

**DISTRICT I**

**COMMISSIONER ERIC F. SKRMETTA**

**/S/ CRAIG GREENE**

**DISTRICT II**

**COMMISSIONER CRAIG GREENE**

**/S/ DAVANTE LEWIS**

**DISTRICT III**

**COMMISSIONER DAVANTE LEWIS**

cc 156

2023 JAN -6 AM 10:14  
LA PUBLIC SERVICE  
COMMISSION

**BEFORE THE  
LOUISIANA PUBLIC SERVICE COMMISSION**

**DOCKET NO. U-36368**

**DIXIE ELECTRIC MEMBERSHIP CORPORATION, INC.  
EX PARTE**

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*In re: 2021 Formula Rate Plan Annual Report Filing*

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**STAFF REPORT**

**I. Summary of DEMCO's 2021 FRP Annual Report Filing**

Dixie Electric Membership Corporation, Inc. ("DEMCO" or "the Cooperative") is a non-profit rural electric distribution cooperative that provides retail electric service to over 113,500 members in the parishes of Ascension, East Baton Rouge, East Feliciana, Livingston, St. Helena, Tangipahoa, and West Feliciana.<sup>1</sup> The Cooperative's Formula Rate Plan ("FRP") contains a reset to a midpoint Calculated Times Interest Earned Ratio ("CTIER") of 1.45 should the test year CTIER fall below the 1.35 minimum or exceed the 1.55 maximum. The current FRP was approved by the Louisiana Public Service Commission ("LPSC" or "Commission") in its Order dated December 29, 2020, Order No. U-35359.

The Commission retained ReSolved Energy Consulting, LLC ("REC") at its September 18, 2019 Business and Executive Session to assist the Commission Staff with the review of the Renewal of the Formula Rate Plan and subsequent test year reviews for 2021, 2022, and 2023. This FRP Annual Report, based upon the test year ending December 31, 2021, is the first submitted under the FRP approved by Order No. U-35359. Notice of this proceeding was published in the Commission's *Official Bulletin* number 1272, dated May 27, 2022 and number 1274, dated June 24, 2022. No interventions were received.

As filed, DEMCO's 2021 FRP Annual Report demonstrates a purported need for a rate increase of 9.22% based on computations set forth in the Rider Schedule FRP and the associated

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<sup>1</sup> <http://www.demco.org/about-us/service-area>.



attachments. In these computations, the test year booked revenues and costs were adjusted in accordance with the ratemaking adjustments set forth in Attachment C to Rider Schedule FRP. The Cooperative proposes a Rider Schedule FRP revenue increase of \$12,659,095 based on a Times Interest Earned Ratio ("TIER") of 0.60. The increase divided by the test year base revenues of \$137,296,765 results in the rate increase of 9.22% to achieve the midpoint of its TIER range of 1.45.<sup>2</sup>

## **II. FRP Calculated TIER Requirements**

Section 2.C.1.c of Rider Schedule FRP sets a TIER lower limit of 1.35 and a TIER upper limit of 1.55. The Rider also establishes a test to ensure that the Debt Service Coverage ("DSC") ratio does not fall below 1.40. If the test year calculated TIER (after ratemaking adjustments) is less than 1.35, then DEMCO is allowed to increase rates sufficient to increase the TIER to 1.45, subject to the DSC test. If the test year calculated TIER (after ratemaking adjustments) is greater than 1.55, then the Cooperative is required to reduce rates to reduce the TIER to 1.45, subject to the DSC test. If the calculated TIER is between 1.35 and 1.55, it is within the TIER "deadband" and there is no base rate change, subject to the DSC test. If the DSC does fall below 1.40, a rate increase sufficient to achieve a DSC of 1.40 is necessary, or if a rate reduction will cause the DSC to fall below 1.40, then rates will be adjusted so that revenues are sufficient to attain a DSC of 1.40. The TIER and DSC provisions were designed so that DEMCO would have some cushion in rates to maintain a TIER of at least 1.25 and a DSC of at least 1.35 as required by the Cooperative's loan covenants.

## **III. Staff Evaluation of the 2021 FRP Annual Report**

The Commission Staff and its consultant, ReSolved Energy Consulting, LLC., (collectively, the "Staff") reviewed DEMCO's 2021 FRP Annual Report, which reflects a proposed 9.22% rate increase pursuant to the Rider Schedule FRP rate. In addition to the review of the Cooperative's

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<sup>2</sup> FRP 2021 Annual Report, Attachment D.

FRP Annual Report and accompanying schedule and workpapers, REC Staff issued data requests to DEMCO personnel and reviewed DEMCO's responses to the data requests.

Staff reviewed in detail the historical test year data and proforma adjustments contained in DEMCO's filing. The historical data was based on per book level of revenues and costs for the test year ending December 31, 2021. Staff confirmed the accuracy of the historical data reported by DEMCO through a review of DEMCO's detailed trial balances, RUS Form 7 filings, and other data provided by the Cooperative. Staff also reviewed each of DEMCO's proforma adjustments summarized in Attachment C of the 2021 FRP to ensure adherence to the explicit provisions detailed in Attachment C. Staff carefully reviewed the source work papers and schedules provided by the Cooperative in its filing along with the responses to data requests to ensure that all proforma adjustments had been properly determined, that the Cooperative made no unauthorized proforma adjustments, and that each of the proforma adjustments had been properly calculated.

The majority of the proforma adjustments described in Attachment C of Rider Schedule FRP require the annualization of costs actually incurred in December of the test year compared to the actual costs incurred for the twelve months ending December of the test year. Staff concluded that DEMCO provided adequate documentation to demonstrate that the costs on which the annualized adjustments were made represented the actual costs for December 2021.

Staff reviewed the level of Operation and Maintenance ("O&M") expense incurred during the 2021 test year to determine if the level of O&M expenses was reasonable. Staff compared the O&M expense by FERC account during the test year to the O&M by FERC account in prior years to determine the reasonableness of any change in costs. The general ledger account detail was examined to identify any unusual trends in the reported amounts and to determine if any non-recurring items had been included in the test year results. Staff issued data requests to gain a better understanding as to the causes for the changes in certain revenue and expense levels.

As a result of its review, Staff determined the Company correctly removed numerous non-recurring items from the filing and identified one recommended adjustment that aligns with reasonable ratemaking principles as detailed below.

## **1. Removal of Non-Recurring Items**

DEMCO appropriately removed a number of non-recurring items from the initial filing. One of these being approximately \$5.2 million of deferred charges for earned vacation and sick leave that the Company was carrying on the balance sheet since 1993 in a regulatory asset. In 2021, the Board voted to write off the regulatory asset. As a result of this, the Company removed \$3.7 million in O&M expenses from the FRP filing.<sup>3</sup>

Another one time cost the Company removed was expenses for a youth tour during the test year. DEMCO previously agreed to remove youth tour expenses in its 2016 FRP. DEMCO removed \$3,607 from the current FRP filing relating to the youth tour.<sup>4</sup>

In addition to the items above, DEMCO removed \$82,500 of expenses for work provided by Southern Strategy Group. The Company hired Southern Strategy Group to assist with providing information to the Louisiana Public Service Commission to gain approval of a new power supply contract. Attachment C, Section 8 of the FRP Rider disallows recovery of "political contributions and lobbying expenses." In their response to discovery, DEMCO stated they did not consider the work Southern Strategy Group conducted as traditional lobbying expenses but in order to avoid any doubt, made the decision to exclude the costs for recovery.<sup>5</sup>

## **2. Recovery of NISC Software Conversion Costs**

FERC account 920.9 reflects expenses related to DEMCO's NISC software system. Account 920.9 increased from \$345,411 in 2020 to \$1,829,283 in 2021. The increase of \$1,483,872 was due to DEMCO converting to its new software system in 2021.<sup>6</sup> The majority of the increase reflected DEMCO labor assigned to the NISC conversion project. Staff understands that the labor expense was not incremental but was allocated to the project, hence is not double counted. However, a portion of this amount is not labor expense and Staff recommends amortizing this amount over a four-year period. The amount to be amortized consists of two parts. First is \$188,614 of non-labor

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<sup>3</sup> Response to Staff DR 1-3.

<sup>4</sup> Response to Staff DR 1-13.

<sup>5</sup> Response to Staff DR 1-12.

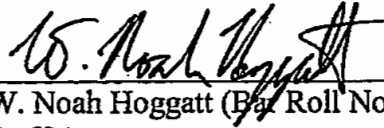
<sup>6</sup> Response to Staff DR 1-9.

expenses.<sup>7</sup> Second is the capitalized portion of labor expense. This totals \$453,340,<sup>8</sup> based on DEMCO's estimate of 35% capitalized labor.<sup>9</sup> Staff recommends amortizing the total of \$641,954<sup>10</sup> over a four-year period for recovery of \$160,488.50 per year. This would allow recovery until the end of the time period under the current FRP Rider. Staff made an adjustment to Administrative and General Expenses of \$481,465.50<sup>11</sup> to reduce overall O&M Expense from \$200,999,270 to \$200,517,804.

#### IV. Conclusion

After considering the analysis described above, Staff recommends an adjustment to the as-filed 2021 FRP of (\$481,465.50) related to software conversion expenses. Staff's adjustment results in a total rate increase of \$12,063,373 (or 8.79%) to achieve the midpoint of its TIER range of 1.45. Staff recommends that DEMCO be allowed to collect this additional revenue during the February to December 2023 billing cycles using the allocation method set forth in Rider FRP Section 2.C.3.<sup>12</sup> This compares to the \$12,659,095 (or 9.22%) increase proposed by DEMCO in its as-filed FRP. Exhibit 1R reflects the result of Staff's adjustment to DEMCO's 2021 FRP filing.

Respectfully submitted,

  
W. Noah Hoggatt (Bar Roll No. 36987)  
Staff Attorney  
Louisiana Public Service Commission  
P.O. Box 91154  
Baton Rouge, Louisiana 70821-9154  
602 North Fifth Street, Galvez Bldg., 12<sup>th</sup> Fl.  
Baton Rouge, Louisiana 70802  
Ph. (225) 342-9888  
noah.hoggatt@la.gov

<sup>7</sup> Attachment B, Reference A-8.

<sup>8</sup>  $(\$1,483,872 - \$188,614) \times 35\% = \$453,340$ .

<sup>9</sup> Attachment B, Reference A-8.

<sup>10</sup>  $\$188,614 \div \$453,340 = \$641,954$ .

<sup>11</sup>  $\$160,488.50 - \$641,954 = (\$481,465.50)$ .

<sup>12</sup> Staff recommends that DEMCO use a factor based on an 11-month February to December recovery period for 2023. However, any subsequent FRP filings and/or adjustments will use a 12-month factor to maintain consistency in FRP adjustments.

### CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing has been served upon all parties of record by fax, email or United States Mail, properly addressed and postage prepaid, facsimile, or email, on this 6<sup>th</sup> of January, 2023.



W. NOAH HOGGATT

**2023 TEST YEAR FORMULA RATE PLAN (FRP)**

**ATTACHMENT D: RIDER FRP REVENUE REDETERMINATION FORMULA**

**EXHIBIT 1**

**BASE REVENUE EXCLUDING FRP, PCA, & IRR REVENUE**

DIXIE ELECTRIC MEMBERSHIP CORP  
2023 TEST YEAR FORMULA RATE PLAN (FRP)  
ATTACHEMENT D: RIDER FRP REVENUE REDETERMINATION FORMULA  
BASE REVENUE BILLED EXCLUDING FRP REVENUE - EXHIBIT 1, SECTION 6, LINE 32

MONTHLY BILLING REGISTERS													
2023 TEST YEAR	January	February	March	April	May	June	July	August	September	October	November	December	Totals
(2378) ELECTRIC ENERGY SALES	-	-	-	-	-	-	-	-	-	-	-	-	-
(2390) WPC/PCA BILLED	10,267,255	11,630,473	6,245,788	4,865,457	4,204,705	5,123,864	8,582,147	9,256,872	11,207,049	8,989,710	6,441,846	4,628,612	91,443,779
(2391) FRP ADJUSTMENT	423,827	1,392,380	1,330,126	1,391,321	1,253,129	1,612,858	2,027,843	2,138,992	2,255,939	1,812,134	1,358,564	1,307,180	18,304,293
(2400) LOAD MANAGEMENT CREDIT	(48,904)	(48,860)	(48,900)	(48,847)	(48,816)	(48,834)	(48,831)	(48,735)	(48,762)	(48,677)	(48,629)	(48,549)	(585,345)
(2403) DELIVERY CHARGE	9,619,759	8,109,626	7,639,171	8,091,250	7,033,959	9,786,209	12,932,336	13,774,984	14,641,275	11,241,072	7,789,244	7,403,787	118,062,672
(2404) GRID ACCESS CHARGE	1,535,412	1,533,470	1,534,419	1,538,883	1,541,130	1,543,975	1,547,824	1,550,078	1,554,572	1,556,635	1,555,196	1,556,075	18,547,669
(2405) DEMAND CHARGE	715,686	670,715	678,063	693,706	691,419	691,182	715,951	721,413	743,736	742,211	726,861	712,901	8,503,844
(2406) YARD LIGHTS	285,568	292,641	287,039	287,583	287,974	287,527	289,439	288,975	290,097	289,631	290,403	289,301	3,466,178
(2407) STREET LIGHTS	111,477	111,371	111,455	111,721	111,591	111,779	111,931	112,019	112,349	112,347	112,441	112,493	1,342,973
(2408) FACILITIES CHARGE	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
(2409) INTERIM RATE RIDERS	299	(139)	61	7	(1)	(31)	(2)	-	(51)	(9)	(78)	(10)	44
(2410) FRANCHISE FEE CREDITS	(31,062)	(26,425)	(24,911)	(26,541)	(23,213)	(31,813)	(41,434)	(44,084)	(46,774)	(36,273)	(25,727)	(24,348)	(382,605)
(2411) NET METER WPC/PCA CREDIT	(6,999)	(10,627)	(7,027)	(5,726)	(5,930)	(4,712)	(4,583)	(3,842)	(4,307)	(6,188)	(7,612)	(3,997)	(71,552)
Total Revenue Billed	22,877,317	23,659,625	17,750,285	16,903,814	15,050,946	19,077,004	26,117,620	27,751,672	30,710,123	24,657,591	18,197,509	15,938,444	258,691,950
Total Billed Revenue less lines not included in FRP Base Calculation	12,180,937	10,631,910	10,169,309	10,642,029	9,588,114	12,335,313	15,502,633	16,350,808	17,242,185	13,850,756	10,392,177	9,997,663	148,883,835

Tie back to RUS Form 7, SOO Line 1	
440.00 Residential	202,534,192.40
440.01 Residential SLR	1,342,973.15
442.10 Small Commercial	24,215,228.78
442.20 Large Commercial	28,915,153.24
444.00 Public Street & Hwy	252,315.27
445.00 Other PA	1,432,087.61
Total Billed Revenue	258,691,950.45
440.05 Residential Def Rev	(6,856,724.00)
440.06 Residential Unbilled	(2,614,253.51)
442.15 Sm Comm Def Rev	(758,461.00)
442.16 Sm Comm Unbilled	(60,801.38)
442.25 Lg Comm Def Rev	(856,336.00)
442.26 Lg Comm Unbilled	(25,804.77)
444.05 Public SL Def Rev	(6,342.00)
444.06 Public SL Unbilled	2,104.98
445.05 Other PA Def Rev	(44,229.00)
445.06 Other PA Unbilled	2,841.10
450.00 Forfeited Disc.	2,423,296.26
451.00 Misc. Service Revenue	1,192,926.11
454.00 Rent Elec Property	1,492,959.61
456.00 Other Electric Rev	1,079,488.21
To Agree to Form 7, SOO Line 1	253,662,615.06

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## MONTH END

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Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Jan 2023 From: 12/31/2022 15:51:17 To: 02/01/2023 00:02:38

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 16,282,366.27						\$16,282,366.27
<b>All Revenue Classes</b>						
11.000 *# PCA 1		9,874,098.96	3,391.60	237,250.50	-622.32	10,114,118.74
12.000 *# PCA 2		-7,332.95	467.31	-133.79	.00	-6,999.43
16.000 *# PCA 6		.00	350.87	.00	-39.60	311.27
33.000 *# LM AMT		-47,271.83	.00	-120.00	.00	-47,391.83
39.000 *# RATE MIN UP CHARGE		4,048.69	-1,941.76	488.00	-2,261.07	333.86
61.000 *# Light PCA		150,180.14	-269.58	3,226.02	.00	153,136.58
66.000 *# SYL PCA 6		.00	-12.77	.00	.00	-12.77
71.000 *# Energy Charge		9,372,629.10	-3,085.47	239,713.28	-641.61	9,608,615.30
72.000 *# KWH CHARGE ELEMENT 2		10,809.87	.00	.00	.00	10,809.87
81.000 *# Demand Charge		696,373.92	12,223.80	7,088.25	.00	715,685.97
91.000 *# Monthly Service Charge		1,455,864.68	-838.00	80,519.22	-526.28	1,535,019.62
92.000 *# SERVICE CHG ELEMENT 2		392.00	.00	.00	.00	392.00
101.000 *# 100W Yard Light		168,923.88	-560.26	661.63	.00	169,025.25
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		66,666.28	.00	878.71	.00	67,544.99
104.000 *# 250W Yard Light		3,614.97	.00	.00	.00	3,614.97
105.000 *# 400W Yard Light		17,979.32	.00	48.27	.00	18,027.59
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		9,952.17	.00	.00	.00	9,952.17
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,280.10	.00	.00	.00	5,280.10
110.000 *# 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 *# DVC AMT 040		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-30,326.06	-7.72	-729.78	1.64	-31,061.92
1052.000 * Commercial Load Management Cr		-1,512.00	.00	.00	.00	-1,512.00
1060.000 * Formula Rate Plan		412,906.45	286.71	10,674.04	-40.58	423,826.62
<b>Revenue Class Total:</b>		<b>22,175,947.68</b>	<b>10,004.73</b>	<b>584,017.68</b>	<b>-4,129.82</b>	<b>\$22,765,840.27</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-23,217,068.69</b>		<b>-646,789.50</b>		<b>-23,863,858.19</b>
<b>Payment Totals:</b>						<b>-\$23,863,858.19</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	72,453.66	-18.21	72,435.45
8.000 Albany	236.80	.00	.00	392.88	.00	392.88



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## MONTH END

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Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Jan 2023 From: 12/31/2022 15:51:17 To: 02/01/2023 00:02:38

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description		GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Additional BC Charge/Credit Total:							\$27,594.85
<b>Miscellaneous Charge/Credit</b>							
201.000	Connect Fee - Residential	451.00	.00	.00	38,150.00	-35.00	38,115.00
202.000	Connect Fee - Commercial	451.00	.00	.00	2,280.00	-40.00	2,240.00
204.000	Connect Security Light	451.00	.00	.00	.00	730.00	730.00
206.000	Reconnect Fee	451.00	.00	.00	.00	52,875.00	52,875.00
207.000	Reconnect Fee After-Hours	451.00	.00	.00	.00	-950.00	-950.00
208.000	Collection Fee	451.00	.00	.00	.00	3,315.00	3,315.00
209.000	Unmetered Svc/Mtr Tamper	451.00	.00	.00	.00	80.00	80.00
211.000	Meter Tampering Fee	451.00	.00	.00	.00	1,200.00	1,200.00
212.000	Damaged Stolen AMR Meter	451.00	.00	.00	.00	150.00	150.00
215.000	Net Meter Fee	451.00	.00	.00	.00	1,100.00	1,100.00
232.000	Return Check Fee Reversal	451.00	.00	.00	.00	-160.00	-160.00
250.000	Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000	Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000	Deposit Interest Reversal	431.00	.00	.00	.00	63.99	63.99
299.000	Misc Conversion Charge	451.00	.00	.00	.00	-.72	-.72
Miscellaneous Charge/Credit Total:			.00	.00	40,935.00	58,328.27	\$99,263.27
<b>Devices - Lights</b>							
120.000	*# SLR Rider 1	440.01	82.06	.00	4,731.20	-3.17	4,810.09
121.000	*# SLR Rider 2	440.01	2,335.37	.00	104,346.92	-15.60	106,666.69
Devices - Lights			2,417.43	.00	109,078.12	-18.77	\$111,476.78
<b>Devices - Not Lights</b>							
130.000	# Strike Safe Surge Protector	860.00	37,539.14	.00	.00	.00	37,539.14
Devices - Not Lights							\$37,539.14
<b>Membership/Deposits Applied</b>							
21.000	MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,620.00	-1,620.00
22.000	DEPOSIT APPLIED	235.00	.00	.00	.00	6,680.00	6,680.00
23.000	DEPOSIT INTEREST	237.60	.00	.00	.00	-402,798.41	-402,798.41
Membership/Deposits Applied Total:			.00	.00	.00	-397,738.41	-\$397,738.41
<b>Loans</b>							
401.000	Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000	Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000	Principal Loan Type 6	142.99	.00	.00	6,269.24	.00	6,269.24

## DEMCO

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## MONTH END

Page: 1

Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Feb 2023 From: 02/01/2023 00:02:38 To: 03/01/2023 00:02:37

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 15,647,931.97						\$15,647,931.97
<b>All Revenue Classes</b>						
11.000 *# PCA 1		11,231,343.15	-81,639.42	271,732.16	-292.42	11,421,143.47
12.000 *# PCA 2		-10,346.70	-270.06	-10.52	.00	-10,627.28
16.000 *# PCA 6		.00	-129.05	.00	.00	-129.05
33.000 *# LM AMT		-47,224.26	.00	-120.00	.00	-47,344.26
39.000 *# RATE MIN UP CHARGE		1,409.62	56.41	373.92	.00	1,839.95
40.000 *# DMD MIN UP CHARGE		220.94	.00	.00	.00	220.94
61.000 *# Light PCA		204,563.75	-319.41	5,123.02	-37.52	209,329.84
66.000 *# SYL PCA 6		.00	-9.57	.00	.00	-9.57
71.000 *# Energy Charge		7,953,405.81	-64,295.98	208,353.50	-279.23	8,097,184.10
72.000 *# KWH CHARGE ELEMENT 2		10,601.69	.00	.00	.00	10,601.69
81.000 *# Demand Charge		720,943.13	-58,761.54	8,312.24	.00	670,493.83
91.000 *# Monthly Service Charge		1,452,381.70	-669.47	81,887.16	-521.33	1,533,078.06
92.000 *# SERVICE CHG ELEMENT 2		392.00	.00	.00	.00	392.00
101.000 *# 100W Yard Light		170,018.57	-1,429.95	908.23	-56.71	169,440.14
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		70,503.86	.00	1,527.40	.00	72,031.26
104.000 *# 250W Yard Light		3,590.29	.00	.00	.00	3,590.29
105.000 *# 400W Yard Light		18,222.62	-147.70	222.99	.00	18,297.91
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		11,879.76	.00	.00	.00	11,879.76
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,275.34	.00	.00	.00	5,275.34
110.000 *# 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		183.85	.00	.00	.00	183.85
140.000 *# DVC AMT 040		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-25,985.21	188.47	-629.34	.87	-26,425.21
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		1,371,504.41	-15,597.14	36,499.07	-26.62	1,392,379.72
<b>Revenue Class Total:</b>		<b>23,153,857.47</b>	<b>-223,024.41</b>	<b>618,633.16</b>	<b>-1,212.96</b>	<b>\$23,548,253.26</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-22,818,315.09</b>		<b>-638,515.65</b>		<b>-23,456,830.74</b>
<b>Payment Totals:</b>						<b>-\$23,456,830.74</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	83,035.95	-1,680.51	81,355.44

## DEMCO

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## MONTH END

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## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Feb 2023 From: 02/01/2023 00:02:38 To: 03/01/2023 00:02:37

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
30.000 ROUNDUP AMT	234.03	.00	.00	27,492.76	6.49	27,499.25
Additional BC Charge/Credit Total:						\$27,499.25
<b>Miscellaneous Charge/Credit</b>						
201.000 Connect Fee - Residential	451.00	.00	.00	39,865.00	-70.00	39,795.00
202.000 Connect Fee - Commercial	451.00	.00	.00	2,520.00	-30.00	2,490.00
204.000 Connect Security Light	451.00	.00	.00	10.00	700.00	710.00
206.000 Reconnect Fee	451.00	.00	.00	.00	43,060.00	43,060.00
207.000 Reconnect Fee After-Hours	451.00	.00	.00	.00	-1,140.00	-1,140.00
208.000 Collection Fee	451.00	.00	.00	20.00	2,660.00	2,680.00
209.000 Unmetered Svc/Mtr Tamper	451.00	.00	.00	.00	60.00	60.00
211.000 Meter Tampering Fee	451.00	.00	.00	.00	2,400.00	2,400.00
212.000 Damaged Stolen AMR Meter	451.00	.00	.00	.00	.00	.00
214.000 Red Disconnect Collar	451.00	.00	.00	.00	28.50	28.50
215.000 Net Meter Fee	451.00	.00	.00	.00	1,600.00	1,600.00
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-320.00	-320.00
233.000 CIA- YARD LT POLE FEE	107.09	.00	.00	.00	.00	.00
250.000 Light Maintenance	451.00	.00	.00	133.00	20.00	153.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	25.28	25.28
298.000 Hurricane Rider	451.00	.00	.00	.00	-5.58	-5.58
Miscellaneous Charge/Credit Total:		.00	.00	42,920.00	48,988.20	\$91,908.20
<b>Devices - Lights</b>						
120.000 *# SLR Rider 1	440.01	81.84	.00	4,712.95	.00	4,794.79
121.000 *# SLR Rider 2	440.01	2,331.70	.00	104,253.45	-8.52	106,576.63
Devices - Lights		2,413.54	.00	108,966.40	-8.52	\$111,371.42
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,583.94	.00	7.95	-7.95	37,583.94
Devices - Not Lights						\$37,583.94
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,565.00	-1,565.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	8,345.00	8,345.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-214.97	-214.97
Membership/Deposits Applied Total:		.00	.00	.00	6,565.03	\$6,565.03

## Loans

## DEMCO

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## MONTH END

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## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Mar 2023 From: 03/01/2023 00:02:37 To: 04/01/2023 00:02:53

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 16,545,068.10						\$16,545,068.10
<b>All Revenue Classes</b>						
11.000 *# PCA 1		5,987,525.37	-6,987.95	148,929.17	-35.24	6,129,431.35
12.000 *# PCA 2		-7,020.09	.00	-6.62	.00	-7,026.71
16.000 *# PCA 6		.00	73.59	.00	-3.01	70.58
33.000 *# LM AMT		-47,243.52	25.00	-115.00	.00	-47,333.52
39.000 *# RATE MIN UP CHARGE		2,215.83	20.65	298.89	.00	2,535.37
40.000 *# DMD MIN UP CHARGE		233.60	.00	.00	.00	233.60
61.000 *# Light PCA		113,986.74	-254.47	2,624.67	.00	116,356.94
66.000 *# SYL PCA 6		.00	-9.11	.00	.00	-9.11
71.000 *# Energy Charge		7,433,536.26	-8,080.88	200,217.49	41.66	7,625,714.53
72.000 *# KWH CHARGE ELEMENT 2		11,147.00	-225.82	.00	.00	10,921.18
81.000 *# Demand Charge		669,587.35	.00	8,241.89	.00	677,829.24
91.000 *# Monthly Service Charge		1,450,363.33	-1,160.81	85,144.01	-319.73	1,534,026.80
92.000 *# SERVICE CHG ELEMENT 2		392.00	.00	.00	.00	392.00
101.000 *# 100W Yard Light		168,366.50	-442.56	819.81	.00	168,743.75
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		67,767.63	.00	1,110.14	.00	68,877.77
104.000 *# 250W Yard Light		3,590.29	.00	.00	.00	3,590.29
105.000 *# 400W Yard Light		18,183.01	.00	86.88	.00	18,269.89
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		10,214.10	.00	.00	.00	10,214.10
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,233.88	.00	.00	.00	5,233.88
110.000 *# 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		174.81	.00	.00	.00	174.81
140.000 *# DVC AMT 040		5,000.00	.00	.00	.00	5,000.00
199.000 *# DVC AMT 099		.00	-8.34	.00	.00	-8.34
1051.000 *# FF-CR Rider		-24,326.45	21.40	-606.09	.00	-24,911.14
1052.000 * Commercial Load Management Cr		-1,566.00	.00	.00	.00	-1,566.00
1060.000 * Formula Rate Plan		1,295,508.90	-1,054.91	35,682.56	-10.63	1,330,125.92
<b>Revenue Class Total:</b>		<b>17,170,359.69</b>	<b>-18,084.21</b>	<b>486,881.13</b>	<b>-326.95</b>	<b>\$17,638,829.66</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-22,847,000.12</b>		<b>-647,602.53</b>		<b>-23,494,602.65</b>
<b>Payment Totals:</b>						<b>-\$23,494,602.65</b>
<b>Sales Taxes</b>						

## DEMCO

04/01/2023 12:12:41 am

## MONTH END

Page: 3

Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Mar 2023 From: 03/01/2023 00:02:37 To: 04/01/2023 00:02:53

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
<b>Additional BC Charge/Credit</b>						
30.000 ROUNDUP AMT	234.03	.00	.00	27,522.55	-6.31	27,516.24
<b>Additional BC Charge/Credit Total:</b>						<b>\$27,516.24</b>
<b>Miscellaneous Charge/Credit</b>						
201.000 Connect Fee - Residential	451.00	.00	.00	38,580.00	-140.00	38,440.00
202.000 Connect Fee - Commercial	451.00	.00	.00	2,555.00	-40.00	2,515.00
204.000 Connect Security Light	451.00	.00	.00	140.00	200.00	340.00
205.000 Capital Credit Retirement	142.98	.00	.00	.00	.00	
206.000 Reconnect Fee	451.00	.00	.00	.00	45,125.00	45,125.00
207.000 Reconnect Fee After-Hours	451.00	.00	.00	.00	-190.00	-190.00
208.000 Collection Fee	451.00	.00	.00	.00	3,580.00	3,580.00
209.000 Unmetered Svc/Mtr Tamper	451.00	.00	.00	.00	2,959.79	2,959.79
210.000 Meter Test Fee	451.00	.00	.00	10.00	.00	10.00
211.000 Meter Tampering Fee	451.00	.00	.00	.00	2,400.00	2,400.00
214.000 Red Disconnect Collar	451.00	.00	.00	.00	114.00	114.00
215.000 Net Meter Fee	451.00	.00	.00	100.00	1,500.00	1,600.00
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-80.00	-80.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	33.69	33.69
298.000 Hurricane Rider	451.00	.00	.00	.00	-4.82	-4.82
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>41,890.00</b>	<b>55,457.66</b>	<b>\$97,347.66</b>
<b>Devices - Lights</b>						
120.000 *# SLR Rider 1	440.01	80.52	.00	4,701.62	-2.51	4,779.63
121.000 *# SLR Rider 2	440.01	2,328.72	.00	104,374.35	-27.70	106,675.37
<b>Devices - Lights</b>		<b>2,409.24</b>	<b>.00</b>	<b>109,075.97</b>	<b>-30.21</b>	<b>\$111,455.00</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,583.12	-26.77	7.95	.00	37,564.30
<b>Devices - Not Lights</b>						<b>\$37,564.30</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,930.00	-1,930.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	37,755.00	37,755.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-716.75	-716.75
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>35,108.25</b>	<b>\$35,108.25</b>

## DEMCO

05/01/2023 12:12:36 am

## MONTH END

Page: 1

Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Apr 2023 From: 04/01/2023 00:02:53 To: 05/01/2023 00:03:13

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 11,458,247.34						\$11,458,247.34
All Revenue Classes						
11.000 *# PCA 1		4,658,680.92	-2,260.57	123,624.24	-1.63	4,780,042.96
12.000 *# PCA 2		-5,722.76	.00	-3.68	.00	-5,726.44
16.000 *# PCA 6		.00	11.41	.00	-.05	11.36
33.000 *# LM AMT		-47,231.14	.00	-100.00	.00	-47,331.14
39.000 *# RATE MIN UP CHARGE		3,636.67	-1,482.59	303.51	.00	2,457.59
40.000 *# DMD MIN UP CHARGE		238.09	.00	.00	.00	238.09
61.000 *# Light PCA		83,597.72	-124.09	1,940.78	.00	85,414.41
66.000 *# SYL PCA 6		.00	-4.70	.00	.00	-4.70
71.000 *# Energy Charge		7,858,174.84	-3,863.99	221,464.32	-1.53	8,075,773.64
72.000 *# KWH CHARGE ELEMENT 2		13,018.84	.38	.00	.00	13,019.22
81.000 *# Demand Charge		683,359.60	.00	10,108.28	.00	693,467.88
91.000 *# Monthly Service Charge		1,452,479.14	5.70	86,005.97	.00	1,538,490.81
92.000 *# SERVICE CHG ELEMENT 2		392.00	.00	.00	.00	392.00
101.000 *# 100W Yard Light		168,340.74	-439.35	834.28	.00	168,735.67
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		68,249.44	.00	1,127.85	.00	69,377.29
104.000 *# 250W Yard Light		3,590.29	.00	.00	.00	3,590.29
105.000 *# 400W Yard Light		18,237.06	.00	112.94	.00	18,350.00
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		10,214.10	.00	.00	.00	10,214.10
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,190.80	.00	.00	.00	5,190.80
110.000 *# 250W Yard Light		77.16	.00	.00	.00	77.16
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 *# DVC AMT 040		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-25,864.54	11.72	-687.75	.00	-26,540.57
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		1,352,844.21	-565.43	39,042.47	-12	1,391,321.13
Revenue Class Total:		16,312,581.52	-8,711.51	488,226.54	-3.33	\$16,792,093.22
Taxable/Nontaxable Payments						
Charge Description		Taxable		Non-Taxable		Net
Payments		-15,639,604.95		-475,956.78		-16,115,561.73
Payment Totals:						-\$16,115,561.73
Sales Taxes						
4.000 STATE TAX	232.51	.00	.00	59,661.70	-17.43	59,644.27

## DEMCO

05/01/2023 12:12:36 am

## MONTH END

Page: 3

Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Apr 2023 From: 04/01/2023 00:02:53 To: 05/01/2023 00:03:13

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-80.00	-80.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	7.82	7.82
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>50,815.00</b>	<b>39,446.43</b>	<b>\$90,261.43</b>
<b>Devices - Lights</b>						
120.000 *# SLR Rider 1	440.01	80.52	.00	4,705.13	.00	4,785.65
121.000 *# SLR Rider 2	440.01	2,338.50	5.38	104,608.28	-16.95	106,935.21
<b>Devices - Lights</b>		<b>2,419.02</b>	<b>5.38</b>	<b>109,313.41</b>	<b>-16.95</b>	<b>\$111,720.86</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,673.47	-7.95	2.39	.00	37,667.91
<b>Devices - Not Lights</b>						<b>\$37,667.91</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,395.00	-1,395.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	23,618.62	23,618.62
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-898.25	-898.25
36.000 DEPOSIT INSTALLMENT	235.00	.00	.00	.00	275.00	275.00
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>21,600.37</b>	<b>\$21,600.37</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	7,136.51	.00	7,136.51
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	3,053.54	.00	3,053.54
427.000 Interest Loan Type 2	142.99	.00	.00	2.82	.00	2.82
431.000 Interest Loan Type 6	142.99	.00	.00	660.77	.00	660.77
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>13,153.38</b>	<b>.00</b>	<b>\$13,153.38</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	136,831.19	-367.41	136,463.78
34.000 INACTIVE REFUND	142.99	.00	.00	.00	38,314.50	38,314.50
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	6,900.00	6,900.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	69,602.46	69,602.46
73.000 # DG Avoided Cost	555.20	.00	.00	-5,655.32	.00	-5,655.32
74.000 # Net Meter Retail	555.10	-10,599.29	.00	-3.50	.00	-10,602.79

## DEMCO

06/01/2023 12:12:57 am

## MONTH END

Page: 1

## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: May 2023 From: 05/01/2023 00:03:13 To: 06/01/2023 00:02:51

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 12,812,336.92						\$12,812,336.92
<b>All Revenue Classes</b>						
11.000 *# PCA 1		4,017,415.61	-5,597.13	108,255.63	275.79	4,120,349.90
12.000 *# PCA 2		-5,926.08	.00	-3.63	.00	-5,929.71
16.000 *# PCA 6		.00	-.06	.00	.00	-.06
33.000 *# LM AMT		-47,195.18	.00	-105.00	.00	-47,300.18
39.000 *# RATE MIN UP CHARGE		3,944.66	-1,353.72	308.82	.00	2,899.76
40.000 *# DMD MIN UP CHARGE		324.59	.00	.00	.00	324.59
61.000 *# Light PCA		82,499.71	-48.82	1,942.02	-38.10	84,354.81
66.000 *# SYL PCA 6		.00	-1.29	.00	.00	-1.29
71.000 *# Energy Charge		6,832,575.04	-10,234.92	197,351.26	192.50	7,019,883.88
72.000 *# TOU Energy Charge		11,175.62	.00	.00	.00	11,175.62
81.000 *# Demand Charge		679,251.02	.00	11,843.45	.00	691,094.47
91.000 *# Monthly Service Charge		1,450,794.54	-124.54	90,091.77	-24.00	1,540,737.77
92.000 *# Monthly Service Charge - TOU		392.00	.00	.00	.00	392.00
101.000 *# 100W Yard Light		168,286.65	-130.65	837.35	-116.76	168,876.59
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		68,134.93	.00	1,207.94	.00	69,342.87
104.000 *# 250W Yard Light		3,590.29	.00	.00	.00	3,590.29
105.000 *# 400W Yard Light		18,275.71	.00	115.84	.00	18,391.55
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		10,462.04	.00	.00	.00	10,462.04
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,188.90	.00	.00	.00	5,188.90
110.000 *# 250W Yard Light		74.14	.00	.00	.00	74.14
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 *# DVC AMT 040		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-22,632.23	30.95	-611.02	-.60	-23,212.90
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		1,217,908.86	-1,367.05	36,588.98	-1.87	1,253,128.92
<b>Revenue Class Total:</b>		<b>14,505,619.16</b>	<b>-18,827.23</b>	<b>452,276.74</b>	<b>286.96</b>	<b>\$14,939,355.63</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-18,160,048.53</b>		<b>-552,848.07</b>		<b>-18,712,896.60</b>
<b>Payment Totals:</b>						<b>-\$18,712,896.60</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	56,007.87	-91.30	55,916.57



## DEMCO

06/01/2023 12:12:57 am

## MONTH END

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## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: May 2023 From: 05/01/2023 00:03:13 To: 06/01/2023 00:02:51

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description		GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
216.000	Additional Round Up Payment	234.03	.00	.00	.00	1.00	1.00
232.000	Return Check Fee Reversal	451.00	.00	.00	.00	-80.00	-80.00
250.000	Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000	Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000	Deposit Interest Reversal	431.00	.00	.00	.00	11.16	11.16
Miscellaneous Charge/Credit Total:			.00	.00	45,245.00	45,097.16	\$90,342.16
<b>Devices - Lights</b>							
120.000	*# SLR Rider 1	440.01	80.52	.00	4,704.67	.00	4,785.19
121.000	*# SLR Rider 2	440.01	2,342.29	.00	104,466.94	-3.77	106,805.46
Devices - Lights			2,422.81	.00	109,171.61	-3.77	\$111,590.65
<b>Devices - Not Lights</b>							
130.000	# Strike Safe Surge Protector	860.00	37,647.53	-7.95	7.95	-7.95	37,639.58
Devices - Not Lights							\$37,639.58
<b>Membership/Deposits Applied</b>							
21.000	MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,645.00	-1,645.00
22.000	DEPOSIT APPLIED	235.00	.00	.00	.00	31,430.00	31,430.00
23.000	DEPOSIT INTEREST	237.60	.00	.00	.00	-1,680.54	-1,680.54
36.000	DEPOSIT INSTALLMENT	235.00	.00	.00	.00	275.00	275.00
Membership/Deposits Applied Total:			.00	.00	.00	28,379.46	\$28,379.46
<b>Loans</b>							
401.000	Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000	Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000	Principal Loan Type 6	142.99	.00	.00	7,320.40	.00	7,320.40
407.000	LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	2,874.88	.00	2,874.88
427.000	Interest Loan Type 2	142.99	.00	.00	2.42	.00	2.42
431.000	Interest Loan Type 6	142.99	.00	.00	644.49	.00	644.49
Loan Totals:			.00	.00	13,141.93	.00	\$13,141.93
<b>Other AR Adjustments</b>							
10.000	LATE CHARGE	450.00	.00	.00	156,928.58	-289.92	156,638.66
34.000	INACTIVE REFUND	142.99	.00	.00	.00	24,380.23	24,380.23
49.000	TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000	NSF CHECK CHARGE	451.00	.00	.00	.00	6,340.00	6,340.00
68.000	NSF CHECK AMOUNT		.00	.00	.00	57,945.30	57,945.30
73.000	# DG Avoided Cost	555.20	.00	.00	-6,587.08	-19.64	-6,606.72

DEMCO

07/01/2023 12:13:49 am

MONTH END

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Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Jun 2023 From: 06/01/2023 00:02:51 To: 07/01/2023 00:03:37  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	Gl Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 9,705,105.18						\$9,705,105.18
<b>All Revenue Classes</b>						
11.000 *# PCA 1		4,923,156.30	-6,449.38	132,237.74	-95.52	5,048,849.14
12.000 *# PCA 2		-4,675.49	.00	-36.47	.00	-4,711.96
16.000 *# PCA 6		.00	-9.04	.00	.00	-9.04
33.000 *# LM AMT		-47,213.31	1.83	-107.00	.00	-47,318.48
39.000 *# RATE MIN UP CHARGE		2,718.95	-556.81	692.77	.00	2,854.91
40.000 *# DMD MIN UP CHARGE		636.38	.00	.00	.00	636.38
61.000 *# Light PCA		73,818.90	-593.40	1,788.88	.00	75,014.38
66.000 *# SYL PCA 6		.00	-22.05	.00	.00	-22.05
71.000 *# Energy Charge		9,516,054.62	-13,162.42	269,869.77	-184.00	9,772,577.97
72.000 *# TOU Energy Charge		10,776.42	.00	.00	.00	10,776.42
81.000 *# Demand Charge		679,526.55	.00	11,018.84	.00	690,545.39
91.000 *# Monthly Service Charge		1,453,102.69	-121.20	90,708.20	-106.40	1,543,583.29
92.000 *# Monthly Service Charge - TOU		392.00	.00	.00	.00	392.00
101.000 *# 100W Yard Light		168,310.70	-793.52	895.44	.00	168,412.62
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		68,459.99	-474.61	1,310.85	-69.85	69,226.38
104.000 *# 250W Yard Light		3,590.29	.00	.00	.00	3,590.29
105.000 *# 400W Yard Light		18,257.35	.00	115.84	.00	18,373.19
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		10,472.53	.00	125.72	.00	10,598.25
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,202.84	.00	.00	.00	5,202.84
110.000 *# 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 *# FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-31,020.28	39.39	-847.02	15.40	-31,812.51
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		1,568,603.67	-1,769.07	46,068.98	-45.14	1,612,858.44
<b>Revenue Class Total:</b>		<b>18,431,325.09</b>	<b>-23,910.28</b>	<b>558,295.87</b>	<b>-485.51</b>	<b>\$18,965,225.17</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-16,631,606.86</b>		<b>-572,600.98</b>		<b>-17,204,207.84</b>
<b>Payment Totals:</b>						<b>-\$17,204,207.84</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	61,853.14	-14.09	61,839.05

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07/01/2023 12:13:49 am

MONTH END

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Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Jun 2023 From: 06/01/2023 00:02:51 To: 07/01/2023 00:03:37  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
216.000 Additional Round Up Payment	234.03	.00	.00	.00	35.00	35.00
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-80.00	-80.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	35.78	35.78
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>48,890.00</b>	<b>31,570.78</b>	<b>\$80,460.78</b>
<b>Devices - Lights</b>						
120.000 ** SLR Rider 1	440.01	80.52	.00	4,706.62	-1.32	4,785.82
121.000 ** SLR Rider 2	440.01	2,352.78	.00	104,648.49	-8.25	106,993.02
<b>Devices - Lights</b>		<b>2,433.30</b>	<b>.00</b>	<b>109,355.11</b>	<b>-9.57</b>	<b>\$111,778.84</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,679.05	-7.95	7.95	.00	37,679.05
<b>Devices - Not Lights</b>						<b>\$37,679.05</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,735.00	-1,735.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	-6,395.00	-6,395.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-2,269.90	-2,269.90
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-10,399.90</b>	<b>-\$10,399.90</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	6,949.88	.00	6,949.88
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	2,727.38	.00	2,727.38
427.000 Interest Loan Type 2	142.99	.00	.00	2.02	.00	2.02
431.000 Interest Loan Type 6	142.99	.00	.00	593.83	.00	593.83
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>12,572.85</b>	<b>.00</b>	<b>\$12,572.85</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	156,546.37	-322.03	156,224.34
34.000 INACTIVE REFUND	142.99	.00	.00	.00	51,828.59	51,828.59
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	8,000.00	8,000.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	72,709.11	72,709.11
73.000 # DG Avoided Cost	555.20	.00	.00	-6,418.25	.00	-6,418.25
74.000 # Net Meter Retail	555.10	-9,829.61	.00	-73.42	.00	-9,903.03

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08/01/2023 12:13:37 am

MONTH END

Page: 1

Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Jul 2023 From: 07/01/2023 00:03:37 To: 08/01/2023 00:03:47  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	Gl Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 12,155,276.84						\$12,155,276.84
<b>All Revenue Classes</b>						
11.000 *# PCA 1		8,260,804.59	-1,841.83	225,578.70	-15.47	8,484,525.99
12.000 *# PCA 2		-4,544.10	.00	-39.02	.00	-4,583.12
16.000 *# PCA 6		.00	2.36	.00	.00	2.36
33.000 *# LM AMT		-47,223.48	5.00	-96.67	.00	-47,315.15
39.000 *# RATE MIN UP CHARGE		3,336.85	-1,373.16	488.00	.00	2,451.69
40.000 *# DMD MIN UP CHARGE		501.30	.00	.00	.00	501.30
61.000 *# Light PCA		95,409.94	-105.72	2,316.62	.00	97,620.84
66.000 *# SYL PCA 6		.00	-4.70	.00	.00	-4.70
71.000 *# Energy Charge		12,565,863.30	-3,407.04	356,539.74	-25.24	12,918,970.76
72.000 *# TOU Energy Charge		10,913.23	.00	.00	.00	10,913.23
81.000 *# Demand Charge		702,965.04	.00	12,485.04	.00	715,450.08
91.000 *# Monthly Service Charge		1,454,057.65	-5.62	93,408.19	.00	1,547,460.22
92.000 *# Monthly Service Charge - TOU		364.00	.00	.00	.00	364.00
101.000 *# 100W Yard Light		168,365.19	-237.14	943.80	.00	169,071.85
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		68,942.42	-6.52	1,259.16	.00	70,195.06
104.000 *# 250W Yard Light		3,604.26	.00	.00	.00	3,604.26
105.000 *# 400W Yard Light		18,319.14	.00	115.84	.00	18,434.98
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		10,709.94	.00	104.76	.00	10,814.70
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,194.91	.00	.00	.00	5,194.91
110.000 *# 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 *# FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-40,343.54	10.35	-1,101.31	.08	-41,434.42
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		1,970,389.27	-489.35	57,945.90	-3.29	2,027,842.53
<b>Revenue Class Total:</b>		<b>25,258,783.90</b>	<b>-7,453.37</b>	<b>754,402.08</b>	<b>-43.92</b>	<b>\$26,005,688.69</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-20,247,780.49</b>		<b>-624,521.45</b>		<b>-20,872,301.94</b>
<b>Payment Totals:</b>						<b>-\$20,872,301.94</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	75,270.67	-3.26	75,267.41

## DEMCO

08/01/2023 12:13:37 am

## MONTH END

Page: 3

Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Jul 2023 From: 07/01/2023 00:03:37 To: 08/01/2023 00:03:47  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
216.000 Additional Round Up Payment	234.03	.00	.00	.00	75.00	75.00
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-140.00	-140.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	21.62	21.62
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>47,810.00</b>	<b>39,421.62</b>	<b>\$87,231.62</b>
<b>Devices - Lights</b>						
120.000 *# SLR Rider 1	440.01	80.52	.00	4,726.27	.00	4,806.79
121.000 *# SLR Rider 2	440.01	2,337.34	.00	104,802.76	-15.97	107,124.13
<b>Devices - Lights</b>		<b>2,417.86</b>	<b>.00</b>	<b>109,529.03</b>	<b>-15.97</b>	<b>\$111,930.92</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,718.26	.00	7.95	.00	37,726.21
<b>Devices - Not Lights</b>						<b>\$37,726.21</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,550.00	-1,550.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	-4,055.00	-4,055.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-2,677.34	-2,677.34
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-8,282.34</b>	<b>-\$8,282.34</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	7,054.76	.00	7,054.76
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	2,528.32	.00	2,528.32
427.000 Interest Loan Type 2	142.99	.00	.00	1.62	.00	1.62
431.000 Interest Loan Type 6	142.99	.00	.00	578.84	.00	578.84
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>12,463.28</b>	<b>.00</b>	<b>\$12,463.28</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	155,602.04	-3,763.20	151,838.84
34.000 INACTIVE REFUND	142.99	.00	.00	.00	28,584.88	28,584.88
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	7,600.00	7,600.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	73,998.31	73,998.31
73.000 # DG Avoided Cost	555.20	.00	.00	-5,279.82	.00	-5,279.82
74.000 # Net Meter Retail	555.10	-7,409.75	.00	-63.66	.00	-7,473.41

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09/01/2023 12:14:26 am

MONTH END

Page: 1

Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Aug 2023 From: 08/01/2023 00:03:47 To: 09/01/2023 00:02:56  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 18,007,829.45						\$18,007,829.45
<b>All Revenue Classes</b>						
11.000 ** PCA 1		8,911,302.58	-11,844.25	258,568.73	-48.38	9,157,978.68
12.000 ** PCA 2		-3,780.27	.00	-61.95	.00	-3,842.22
33.000 ** LM AMT		-47,101.96	.00	-117.00	.00	-47,218.96
39.000 ** RATE MIN UP CHARGE		2,046.47	-421.20	788.91	.00	2,414.18
40.000 ** DMD MIN UP CHARGE		32.90	236.22	.00	.00	269.12
61.000 ** Light PCA		96,533.56	-45.19	2,405.15	.00	98,893.52
71.000 ** Energy Charge		13,380,671.49	-19,106.34	400,815.24	-59.65	13,762,320.74
72.000 ** TOU Energy Charge		10,249.56	.00	.00	.00	10,249.56
81.000 ** Demand Charge		711,351.80	-2,758.22	12,550.49	.00	721,144.07
91.000 ** Monthly Service Charge		1,452,759.05	-417.73	97,648.75	-276.00	1,549,714.07
92.000 ** Monthly Service Charge - TOU		364.00	.00	.00	.00	364.00
101.000 ** 100W Yard Light		168,028.20	-86.74	1,000.53	.00	168,941.99
102.000 ** 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 ** 250W Yard Light		68,675.58	-56.34	1,350.91	.00	69,970.15
104.000 ** 250W Yard Light		3,604.26	.00	.00	.00	3,604.26
105.000 ** 400W Yard Light		18,227.43	.00	121.63	.00	18,349.06
106.000 ** 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 ** 1000W Yard Light		10,699.47	.00	104.76	.00	10,804.23
108.000 ** 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 ** 100W Yard Light		5,181.94	.00	.00	.00	5,181.94
110.000 ** 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 ** 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 ** 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 ** 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 ** FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 ** FF-CR Rider		-42,897.04	56.87	-1,244.55	.24	-44,084.48
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		2,077,756.40	-2,955.22	64,220.48	-29.42	2,138,992.24
<b>Revenue Class Total:</b>		<b>26,834,859.41</b>	<b>-37,398.14</b>	<b>842,605.41</b>	<b>-413.21</b>	<b>\$27,639,653.47</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-27,091,038.00</b>		<b>-902,900.58</b>		<b>-27,993,938.58</b>
<b>Payment Totals:</b>						<b>-\$27,993,938.58</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	78,192.95	-99.23	78,093.72
5.000 ASCENSION - AS	835.01	.00	.00	211.68	.00	211.68
8.000 Albany	236.80	.00	.00	483.24	.00	483.24

## DEMCO

09/01/2023 12:14:26 am

## MONTH END

Page: 3

Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Aug 2023 From: 08/01/2023 00:03:47 To: 09/01/2023 00:02:56  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-160.00	-160.00
233.000 CIA- YARD LT POLE FEE	107.09	.00	.00	180.00	.00	180.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	27.10	27.10
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>57,170.00</b>	<b>3,717.61</b>	<b>\$60,887.61</b>
<b>Devices - Lights</b>						
120.000 *# SLR Rider 1	440.01	80.56	.00	4,706.78	-1.32	4,786.02
121.000 *# SLR Rider 2	440.01	2,325.33	-22.60	104,935.11	-4.84	107,233.00
<b>Devices - Lights</b>		<b>2,405.89</b>	<b>-22.60</b>	<b>109,641.89</b>	<b>-6.16</b>	<b>\$112,019.02</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,785.63	.00	7.95	.00	37,793.58
<b>Devices - Not Lights</b>						<b>\$37,793.58</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,635.00	-1,635.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	17,575.00	17,575.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-2,843.14	-2,843.14
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>13,096.86</b>	<b>\$13,096.86</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	1,975.00	.00	1,975.00
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	7,423.86	.00	7,423.86
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	2,505.62	.00	2,505.62
427.000 Interest Loan Type 2	142.99	.00	.00	1.22	.00	1.22
431.000 Interest Loan Type 6	142.99	.00	.00	620.26	.00	620.26
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>13,838.20</b>	<b>.00</b>	<b>\$13,838.20</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	295,078.15	-607.85	294,470.30
34.000 INACTIVE REFUND	142.99	.00	.00	.00	42,984.25	42,984.25
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	8,980.00	8,980.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	110,533.72	110,533.72
73.000 # DG Avoided Cost	555.20	.00	.00	-5,167.10	-178.89	-5,345.99
74.000 # Net Meter Retail	555.10	-6,076.29	.00	-99.64	.00	-6,175.93

## DEMCO

10/01/2023 12:14:22 am

## MONTH END

Page: 1

Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Sep 2023 From: 09/01/2023 00:02:56 To: 10/01/2023 00:03:20

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 18,580,202.79						\$18,580,202.79
All Revenue Classes						
11.000 ** PCA 1		10,773,385.31	-6,998.10	327,275.17	-22.55	11,093,639.83
12.000 ** PCA 2		-4,431.94	169.44	-44.75	.00	-4,307.25
16.000 ** PCA 6		.00	-46.50	.00	.00	-46.50
33.000 ** LM AMT		-47,116.97	5.00	-134.33	.00	-47,246.30
39.000 ** RATE MIN UP CHARGE		2,284.61	-485.47	1,204.41	.00	3,003.55
40.000 ** DMD MIN UP CHARGE		551.51	.00	.00	.00	551.51
61.000 ** Light PCA		110,684.13	-124.87	2,850.39	.00	113,409.65
66.000 ** SYL PCA 6		.00	-4.70	.00	.00	-4.70
71.000 ** Energy Charge		14,192,997.07	-9,525.60	445,191.63	-36.27	14,628,626.83
72.000 ** TOU Energy Charge		9,644.29	.00	.00	.00	9,644.29
81.000 ** Demand Charge		729,541.56	.00	13,643.18	.00	743,184.74
91.000 ** Monthly Service Charge		1,454,111.44	-1,166.28	101,266.30	-3.20	1,554,208.26
92.000 ** Monthly Service Charge - TOU		364.00	.00	.00	.00	364.00
101.000 ** 100W Yard Light		168,372.64	-233.52	1,139.52	.00	169,278.64
102.000 ** 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 ** 250W Yard Light		69,095.17	-38.65	1,432.38	-27.94	70,460.96
104.000 ** 250W Yard Light		3,604.26	.00	.00	.00	3,604.26
105.000 ** 400W Yard Light		18,233.22	.00	144.80	.00	18,378.02
106.000 ** 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 ** 1000W Yard Light		10,950.92	.00	104.76	.00	11,055.68
108.000 ** 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 ** 100W Yard Light		5,196.19	.00	.00	.00	5,196.19
110.000 ** 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 ** 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 ** 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 ** 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 ** FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 ** FF-CR Rider		-45,423.50	28.71	-1,379.23	.15	-46,773.87
1052.000 * Commercial Load Management Cr		-1,516.00	.00	.00	.00	-1,516.00
1060.000 * Formula Rate Plan		2,186,294.32	-1,032.28	70,685.90	-8.81	2,255,939.13
Revenue Class Total:		29,649,492.22	-19,452.82	967,833.46	-98.62	\$30,597,774.24
Taxable/Nontaxable Payments						
Charge Description		Taxable		Non-Taxable		Net
Payments		-25,254,279.68		-837,286.49		-26,091,566.17
Payment Totals:						-\$26,091,566.17
Sales Taxes						
4.000 STATE TAX	232.51	.00	.00	83,678.71	-3.20	83,675.51



## DEMCO

10/01/2023 12:14:22 am

## MONTH END

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## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Sep 2023 From: 09/01/2023 00:02:56 To: 10/01/2023 00:03:20

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	Gl Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
233.000 CIA- YARD LT POLE FEE	107.09	.00	.00	300.00	.00	300.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	50.78	50.78
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>58,495.00</b>	<b>36,340.78</b>	<b>\$94,835.78</b>
<b>Devices - Lights</b>						
120.000 ** SLR Rider 1	440.01	79.20	.00	4,724.49	-.97	4,802.72
121.000 ** SLR Rider 2	440.01	2,335.10	.00	105,214.59	-3.84	107,545.85
<b>Devices - Lights</b>		<b>2,414.30</b>	<b>.00</b>	<b>109,939.08</b>	<b>-4.81</b>	<b>\$112,348.57</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	37,951.98	.00	16.70	.00	37,968.68
<b>Devices - Not Lights</b>						<b>\$37,968.68</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,480.00	-1,480.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	-2,785.00	-2,785.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-2,976.64	-2,976.64
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-7,241.64</b>	<b>-\$7,241.64</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	.00	.00	
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	7,575.43	.00	7,575.43
407.000 LONG TERM PAYMENT ARRANGEMENT	42.99	.00	.00	2,362.30	.00	2,362.30
427.000 Interest Loan Type 2	142.99	.00	.00	.81	.00	.81
431.000 Interest Loan Type 6	142.99	.00	.00	631.57	.00	631.57
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>11,882.35</b>	<b>.00</b>	<b>\$11,882.35</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	235,188.55	-895.33	234,293.22
34.000 INACTIVE REFUND	142.99	.00	.00	.00	27,828.31	27,828.31
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	10,580.00	10,580.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	159,108.65	159,108.65
73.000 # DG Avoided Cost	555.20	.00	.00	-5,718.05	611.98	-5,106.07
74.000 # Net Meter Retail	555.10	-6,239.64	282.28	-63.04	.00	-6,020.40
17.001 AR ADJUSTMENT	142.99	.00	.00	.00	-807.45	-807.45

## DEMCO

11/01/2023 12:16:59 am

## MONTH END

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## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Oct 2023 From: 10/01/2023 00:03:20 To: 11/01/2023 00:03:04

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 24,021,762.91						\$24,021,762.91
<b>All Revenue Classes</b>						
11.000 ** PCA 1		8,595,988.13	-7,072.50	283,686.61	.00	8,872,602.24
12.000 ** PCA 2		-6,183.03	.00	-5.00	.00	-6,188.03
16.000 ** PCA 6		.00	.00	.00	.00	.00
33.000 ** LM AMT		-47,122.13	31.68	-95.00	.00	-47,185.45
39.000 ** RATE MIN UP CHARGE		1,598.46	-24.00	1,445.38	.00	3,019.84
40.000 ** DMD MIN UP CHARGE		595.27	.00	.00	.00	595.27
61.000 ** Light PCA		114,293.42	-172.98	2,993.06	-5.93	117,107.57
66.000 ** SYL PCA 6		.00	-9.37	.00	.00	-9.37
71.000 ** Energy Charge		10,865,947.42	-9,836.11	371,294.07	.64	11,227,406.02
72.000 ** TOU Energy Charge		10,645.72	.00	.00	.00	10,645.72
81.000 ** Demand Charge		804,694.07	-78,143.92	15,065.78	.00	741,615.93
91.000 ** Monthly Service Charge		1,453,017.97	-254.00	103,521.67	-14.93	1,556,270.71
92.000 ** Monthly Service Charge - TOU		364.00	.00	.00	.00	364.00
101.000 ** 100W Yard Light		168,272.96	-1,295.54	1,217.37	-16.12	168,178.67
102.000 ** 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 ** 250W Yard Light		69,553.86	.00	1,465.45	.00	71,019.31
104.000 ** 250W Yard Light		3,567.01	.00	.00	.00	3,567.01
105.000 ** 400W Yard Light		18,260.26	.00	162.18	.00	18,422.44
106.000 ** 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 ** 1000W Yard Light		11,017.26	.00	104.76	.00	11,122.02
108.000 ** 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 ** 100W Yard Light		5,197.77	.00	.00	.00	5,197.77
110.000 ** 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 ** 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 ** 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 ** 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 ** FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 ** FF-CR Rider		-35,144.70	30.53	-1,158.97	.04	-36,273.10
1052.000 * Commercial Load Management Cr		-1,492.00	.00	.00	.00	-1,492.00
1060.000 * Formula Rate Plan		1,761,556.99	-10,981.05	61,562.22	-3.98	1,812,134.18
<b>Revenue Class Total:</b>		<b>23,807,298.70</b>	<b>-107,727.26</b>	<b>845,712.91</b>	<b>-40.28</b>	<b>\$24,545,244.07</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-30,601,367.85</b>		<b>-1,078,995.68</b>		<b>-31,680,363.53</b>
<b>Payment Totals:</b>						<b>-\$31,680,363.53</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	77,114.42	-1,946.42	75,168.00

## DEMCO

11/01/2023 12:16:59 am

## MONTH END

Page: 3

Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Oct 2023 From: 10/01/2023 00:03:20 To: 11/01/2023 00:03:04  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
216.000 Additional Round Up Payment	234.03	.00	.00	.00	.00	
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-180.00	-180.00
233.000 CIA- YARD LT POLE FEE	107.09	.00	.00	210.00	-90.00	120.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.62	372.62
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	132.17	132.17
298.000 Hurricane Rider	451.00	.00	.00	.00	-3.63	-3.63
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>50,595.00</b>	<b>79,712.66</b>	<b>\$130,307.66</b>
<b>Devices - Lights</b>						
120.000 ** SLR Rider 1	440.01	79.20	.00	4,717.75	-23.89	4,773.06
121.000 ** SLR Rider 2	440.01	2,342.93	.00	105,237.67	-6.83	107,573.77
<b>Devices - Lights</b>		<b>2,422.13</b>	<b>.00</b>	<b>109,955.42</b>	<b>-30.72</b>	<b>\$112,346.83</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	38,113.93	-7.95	42.41	.00	38,148.39
<b>Devices - Not Lights</b>						<b>\$38,148.39</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,750.00	-1,750.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	31,285.00	31,285.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-4,474.61	-4,474.61
36.000 DEPOSIT INSTALLMENT	235.00	.00	.00	.00	150.00	150.00
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>25,210.39</b>	<b>\$25,210.39</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	7,499.52	.00	7,499.52
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	1,756.65	.00	1,756.65
427.000 Interest Loan Type 2	142.99	.00	.00	.41	.00	.41
431.000 Interest Loan Type 6	142.99	.00	.00	601.71	.00	601.71
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>12,158.03</b>	<b>.00</b>	<b>\$12,158.03</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	362,798.24	-59,696.89	303,101.35
34.000 INACTIVE REFUND	142.99	.00	.00	.00	25,348.62	25,348.62
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	10,080.00	10,080.00

DEMCO

12/01/2023 12:14:24 am

MONTH END

Page: 1

Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Nov 2023 From: 11/01/2023 00:03:04 To: 12/01/2023 00:02:42  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 17,908,926.60						\$17,908,926.60
All Revenue Classes						
11.000 ** PCA 1		6,124,182.39	-12,902.96	212,761.82	-17.90	6,324,023.35
12.000 ** PCA 2		-7,602.32	.00	-10.05	.00	-7,612.37
16.000 ** PCA 6		.00	-78.26	.00	.00	-78.26
33.000 ** LM AMT		-47,031.91	.00	-105.00	.00	-47,136.91
39.000 ** RATE MIN UP CHARGE		1,964.39	-417.81	1,214.72	.00	2,761.30
40.000 ** DMD MIN UP CHARGE		550.62	.00	.00	.00	550.62
61.000 ** Light PCA		114,743.68	.00	3,082.35	-3.14	117,822.89
71.000 ** Energy Charge		7,516,361.86	-17,636.02	277,763.65	-7.72	7,776,481.77
72.000 ** TOU Energy Charge		10,000.89	.00	.00	.00	10,000.89
81.000 ** Demand Charge		710,902.20	.00	15,407.97	.00	726,310.17
91.000 ** Monthly Service Charge		1,449,732.22	-81.80	105,261.44	-80.00	1,554,831.86
92.000 ** Monthly Service Charge - TOU		364.00	.00	.00	.00	364.00
101.000 ** 100W Yard Light		167,742.41	.00	1,311.89	-8.34	169,045.96
102.000 ** 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 ** 250W Yard Light		69,124.49	.00	1,530.18	.00	70,654.67
104.000 ** 250W Yard Light		3,562.35	.00	.00	.00	3,562.35
105.000 ** 400W Yard Light		18,467.79	.00	173.76	.00	18,641.55
106.000 ** 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 ** 1000W Yard Light		11,179.64	.00	104.76	.00	11,284.40
108.000 ** 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 ** 100W Yard Light		5,091.04	.00	.00	.00	5,091.04
110.000 ** 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 ** 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 ** 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 ** 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 ** FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 ** FF-CR Rider		-24,912.75	50.30	-864.40	.07	-25,726.78
1052.000 * Commercial Load Management Cr		-1,492.00	.00	.00	.00	-1,492.00
1060.000 * Formula Rate Plan		1,311,027.57	-2,119.48	49,668.76	-12.55	1,358,564.30
Revenue Class Total:		17,446,628.55	-33,186.03	671,755.18	-129.58	\$18,085,068.12
Taxable/Nontaxable Payments						
Charge Description		Taxable		Non-Taxable		Net
Payments		-21,195,988.23		-767,595.38		-21,963,583.61
Payment Totals:						-\$21,963,583.61
Sales Taxes						
4.000 STATE TAX	232.51	.00	.00	66,858.66	-16.67	66,841.99
5.000 ASCENSION - AS	835.01	.00	.00	211.68	.00	211.68

## DEMCO

12/01/2023 12:14:24 am

## MONTH END

Page: 3

## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Nov 2023 From: 11/01/2023 00:03:04 To: 12/01/2023 00:02:42

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-100.00	-100.00
233.000 CIA- YARD LT POLE FEE	107.09	.00	.00	300.00	.00	300.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	77.40	77.40
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>49,720.00</b>	<b>45,215.97</b>	<b>\$94,935.97</b>
<b>Devices - Lights</b>						
120.000 ** SLR Rider 1	440.01	79.20	.00	4,709.37	.00	4,788.57
121.000 ** SLR Rider 2	440.01	2,333.66	.00	105,325.66	-6.55	107,652.77
<b>Devices - Lights</b>		<b>2,412.86</b>	<b>.00</b>	<b>110,035.03</b>	<b>-6.55</b>	<b>\$112,441.34</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	38,238.47	.00	47.70	.00	38,286.17
<b>Devices - Not Lights</b>						<b>\$38,286.17</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,165.00	-1,165.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	14,960.00	14,960.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-3,311.81	-3,311.81
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>10,483.19</b>	<b>\$10,483.19</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	7,855.59	.00	7,855.59
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	1,816.39	.00	1,816.39
431.000 Interest Loan Type 6	142.99	.00	.00	633.84	.00	633.84
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>12,605.56</b>	<b>.00</b>	<b>\$12,605.56</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	200,465.90	-931.76	199,534.14
34.000 INACTIVE REFUND	142.99	.00	.00	.00	25,182.25	25,182.25
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	8,680.00	8,680.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	122,488.44	122,488.44
73.000 # DG Avoided Cost	555.20	.00	.00	-9,105.41	7.03	-9,098.38
74.000 # Net Meter Retail	555.10	-10,312.55	.00	-6.99	.00	-10,319.54
17.001 AR ADJUSTMENT	142.99	.00	.00	.00	-155.13	-155.13

## DEMCO

12/30/2023 01:12:36 pm

## MONTH END

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## Grand Totals Cycle: ALL

Provider: DEMCO Rev Month/Yr: Dec 2023 From: 12/01/2023 00:02:42 To: 12/30/2023 13:01:55

\* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin&gt;Charges tax switches

Charge Description	Gl Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
Ending Balance From Last Month: 14,822,018.70						\$14,822,018.70
<b>All Revenue Classes</b>						
11.000 *# PCA 1		4,383,369.42	-2,280.00	158,346.70	.00	4,539,436.12
12.000 *# PCA 2		-3,993.57	.00	-3.81	.00	-3,997.38
16.000 *# PCA 6		.00	-10.24	.00	.00	-10.24
33.000 *# LM AMT		-46,951.85	.00	-105.00	.00	-47,056.85
39.000 *# RATE MIN UP CHARGE		2,592.25	-709.28	730.02	.00	2,612.99
40.000 *# DMD MIN UP CHARGE		237.66	.00	.00	.00	237.66
61.000 *# Light PCA		87,030.24	-237.47	2,382.96	.00	89,175.73
71.000 *# Energy Charge		7,121,622.76	-2,715.62	273,183.68	.00	7,392,090.82
72.000 *# TOU Energy Charge		9,083.40	.00	.00	.00	9,083.40
81.000 *# Demand Charge		697,580.56	.00	15,082.73	.00	712,663.29
91.000 *# Monthly Service Charge		1,448,496.43	-40.16	107,254.95	.00	1,555,711.22
92.000 *# Monthly Service Charge - TOU		364.00	.00	.00	.00	364.00
101.000 *# 100W Yard Light		167,883.93	-647.12	1,399.74	.00	168,636.55
102.000 *# 100W Yard Light		6,430.83	.00	4,453.33	.00	10,884.16
103.000 *# 250W Yard Light		69,414.61	-817.25	1,592.58	.00	70,189.94
104.000 *# 250W Yard Light		3,562.35	.00	.00	.00	3,562.35
105.000 *# 400W Yard Light		18,247.69	.00	173.76	.00	18,421.45
106.000 *# 400W Yard Light		463.36	.00	.00	.00	463.36
107.000 *# 1000W Yard Light		11,179.63	.00	104.76	.00	11,284.39
108.000 *# 1000W Yard Light		52.38	.00	.00	.00	52.38
109.000 *# 100W Yard Light		5,083.13	.00	.00	.00	5,083.13
110.000 *# 250W Yard Light		75.65	.00	.00	.00	75.65
111.000 *# 250W Yard Light		15.13	.00	.00	.00	15.13
112.000 *# 400W Yard Light		451.80	.00	.00	.00	451.80
113.000 *# 400W Yard Light		180.84	.00	.00	.00	180.84
140.000 *# FACILITIES CHARGE		5,000.00	.00	.00	.00	5,000.00
1051.000 *# FF-CR Rider		-23,507.93	8.07	-848.05	.00	-24,347.91
1052.000 * Commercial Load Management Cr		-1,492.00	.00	.00	.00	-1,492.00
1060.000 * Formula Rate Plan		1,258,196.82	-392.44	49,375.14	.00	1,307,179.52
<b>Revenue Class Total:</b>		<b>15,220,669.52</b>	<b>-7,841.51</b>	<b>613,123.49</b>	<b>.00</b>	<b>\$15,825,951.50</b>
<b>Taxable/Nontaxable Payments</b>						
<b>Charge Description</b>		<b>Taxable</b>		<b>Non-Taxable</b>		<b>Net</b>
<b>Payments</b>		<b>-15,802,110.47</b>		<b>-617,466.10</b>		<b>-16,419,576.57</b>
<b>Payment Totals:</b>						<b>-\$16,419,576.57</b>
<b>Sales Taxes</b>						
4.000 STATE TAX	232.51	.00	.00	57,184.07	-6.80	57,177.27
5.000 ASCENSION - AS	835.01	.00	.00	211.56	.00	211.56

## DEMCO

12/30/2023 01:12:36 pm

## MONTH END

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Grand Totals Cycle: ALL  
 Provider: DEMCO Rev Month/Yr: Dec 2023 From: 12/01/2023 00:02:42 To: 12/30/2023 13:01:55  
 \* - Applied to Capital Credits; # - Applied to TVA; \*\*Based on Admin>Charges tax switches

Charge Description	GI Alias	Taxable	Taxable Adj	Non-Taxable	Non-Taxable Adj	Net
232.000 Return Check Fee Reversal	451.00	.00	.00	.00	-120.00	-120.00
233.000 CIA- YARD LT POLE FEE	107.09	.00	.00	410.00	.00	410.00
250.000 Light Maintenance	451.00	.00	.00	133.00	.00	133.00
296.000 Meter Rental Fee	451.00	.00	.00	372.00	.00	372.00
297.000 Deposit Interest Reversal	431.00	.00	.00	.00	77.82	77.82
298.000 Hurricane Rider	451.00	.00	.00	.00	-.35	-.35
299.000 Misc Conversion Charge	451.00	.00	.00	.00	-2.89	-2.89
<b>Miscellaneous Charge/Credit Total:</b>		<b>.00</b>	<b>.00</b>	<b>44,590.00</b>	<b>31,569.58</b>	<b>\$76,159.58</b>
<b>Devices - Lights</b>						
120.000 ** SLR Rider 1	440.01	79.20	.00	4,696.46	2.46	4,778.12
121.000 ** SLR Rider 2	440.01	2,333.93	.00	105,380.87	.00	107,714.80
<b>Devices - Lights</b>		<b>2,413.13</b>	<b>.00</b>	<b>110,077.33</b>	<b>2.46</b>	<b>\$112,492.92</b>
<b>Devices - Not Lights</b>						
130.000 # Strike Safe Surge Protector	860.00	38,344.79	.00	49.03	.00	38,393.82
<b>Devices - Not Lights</b>						<b>\$38,393.82</b>
<b>Membership/Deposits Applied</b>						
21.000 MEMBERSHIP APPLIED	200.00	.00	.00	.00	-1,115.00	-1,115.00
22.000 DEPOSIT APPLIED	235.00	.00	.00	.00	175,295.00	175,295.00
23.000 DEPOSIT INTEREST	237.60	.00	.00	.00	-2,908.42	-2,908.42
<b>Membership/Deposits Applied Total:</b>		<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>171,271.58</b>	<b>\$171,271.58</b>
<b>Loans</b>						
401.000 Principal Loan Type 1	142.99	.00	.00	987.50	.00	987.50
402.000 Principal Loan Type 2	142.99	.00	.00	1,312.24	.00	1,312.24
406.000 Principal Loan Type 6	142.99	.00	.00	8,384.25	.00	8,384.25
407.000 LONG TERM PAYMENT ARRANGEMENT	142.99	.00	.00	1,756.62	.00	1,756.62
431.000 Interest Loan Type 6	142.99	.00	.00	601.80	.00	601.80
<b>Loan Totals:</b>		<b>.00</b>	<b>.00</b>	<b>13,042.41</b>	<b>.00</b>	<b>\$13,042.41</b>
<b>Other AR Adjustments</b>						
10.000 LATE CHARGE	450.00	.00	.00	153,444.19	-749.45	152,694.74
34.000 INACTIVE REFUND	142.99	.00	.00	.00	22,791.05	22,791.05
49.000 TRANSFERRED BALANCE		.00	.00	.00	.00	
50.000 TRANSFER TO/FROM UNCOLLEC		.00	.00	.00	-20.00	-20.00
67.000 NSF CHECK CHARGE	451.00	.00	.00	.00	10,680.00	10,680.00
68.000 NSF CHECK AMOUNT		.00	.00	.00	119,238.01	119,238.01