

BEFORE THE
ARKANSAS PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN INTERIM RATE SCHEDULE)	
OF OKLAHOMA GAS AND ELECTRIC COMPANY)	
IMPOSING A SURCHARGE TO RECOVER ALL)	
INVESTMENTS AND EXPENSES INCURRED)	
THROUGH COMPLIANCE WITH LEGISLATIVE OR)	DOCKET 15-034-U
ADMINISTRATIVE RULES, REGULATIONS OR)	
REQUIREMENTS RELATING TO THE PUBLIC)	
HEALTH, SAFETY, OR THE ENVIRONMENT)	
UNDER THE FEDERAL CLEAN AIR ACT FOR)	
CERTAIN OF ITS EXISTING GENERATION FACILITIES)	

DIRECT EXHIBITS

OF

WILLIAM L. MATTHEWS
PUBLIC UTILITY AUDITOR

ON BEHALF OF THE STAFF OF THE
ARKANSAS PUBLIC SERVICE COMMISSION

AUGUST 10, 2015

STAFF REVENUE REQUIREMENT

LINE NO.	DESCRIPTION	ANNUAL COST AS OF APRIL 30, 2015	
1	<u>Rate Base</u>		
2	Gross Plant in Service - Additions	\$	33,995,791
3	Gross Plant in Service - Retirements Adjustment	\$	(711,870)
4	<u>Total Gross Plant in Service</u>	\$	33,283,921
5	Accumulated Depreciation - Additions	\$	(674,765)
6	Accumulated Depreciation - Retirements Adjustment	\$	711,870
7	<u>Total Accumulated Depreciation</u>	\$	37,105
8	Net Plant in Service	\$	33,321,026
9	Construction Work in Progress	\$	8,864,515
10	<u>Total Rate Base</u>	\$	42,185,541
11	Rate of Return/PIS		8.20%
12	AFUDC Return/CWIP		<u>8.20%</u>
13	Return on Net Plant in Service	\$	2,732,324
14	Return on Construction Work in Progress	\$	726,890
15	<u>Total Return on Rate Base</u>		3,459,214
16	<u>Expenses</u>		
17	Depreciation Expense	\$	568,844
18	Depreciation Expense - Retirements Adjustment	\$	(12,050)
19	<u>Total Depreciation Expense</u>	\$	556,794
20	Property Taxes at 1%	\$	333,210
21	<u>Total Expenses</u>	\$	890,004
22	Revenue Requirement @ 100%	\$	4,349,219
23	AR Jurisdictional Allocation %		<u>10.99%</u>
24	AR Revenue Requirement	\$	<u>478,097</u>

OKLAHOMA GAS AND ELECTRIC COMPANY
DOCKET NO. 15-034-U
DIRECT EXHIBIT OF WILLIAM L. MATTHEWS

DIRECT EXHIBIT WM-2
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Rate Class	Customers	Volume MWH	Volume Revenues	Billing Demand kW	Demand Revenues	Volume %	Demand %
PL2	1	32,466	194,793	53,498	454,477	30%	70%
PL3	29	232,726	1,396,358	498,653	4,252,785	25%	75%
PL4	1	445	2,673	6,264	53,498	5%	95%
PL5	888	475,342	3,089,726	1,394,304	12,082,326	20%	80%
Power & Light	919	740,980	\$ 4,683,550	1,952,719	\$ 16,843,086	22%	78%
PLTOU1	2	454,331	5,290,225	1,066,446	2,612,792	67%	33%
PLTOU2	3	125,123	1,726,937	261,592	1,307,960	57%	43%
PLTOU3	26	314,294	4,537,099	677,800	3,389,000	57%	43%
PLTOU5	51	125,114	1,975,425	276,669	1,507,847	57%	43%
Power & Light TOU	81	1,018,862	\$ 13,529,686	2,282,507	\$ 8,817,599	61%	40%

CERTIFICATE OF SERVICE

I, Fran Hickman, hereby certify that a copy of the foregoing has been served on all parties of record by electronic means or first class mail, postage prepaid, on the 10th day of August, 2015

/s/ Fran C. Hickman
Fran C. Hickman